

BOE Work Session

Tuesday, January 23, 2024 5:30 PM

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

A. **Call to Order**

B. **Items for Discussion**

1. Discussion of FY25 Budget

C. **Upcoming Events:**

1. February 20, 2024 Regular Meeting; 5:30pm, NES Library

2. February 26, 2024 Special Meeting/Superintendent Evaluation; 5:30pm NES Library

3. February 27, 2024 Work Session; 5:30pm, NES Library

D. **Adjournment**



Nome Public Schools

Together, strong in identity, potential, purpose

NOME PUBLIC SCHOOLS

FY 2025 DRAFT BUDGET

For Presentation to the Board January 9, 2024

Mrs. Darlene Trigg, President

Mrs. Jamie Burgess, Superintendent

Mr. Bob Metcalf, Vice-President/Clerk

Ms. Marjorie Tahbone, Treasurer

Mrs. Nancy Mendenhall, Board Member

Mr. Jon Gregg, Board Member

MISSION

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



January 8, 2024

Members of the Board of Education
Nome Public Schools
Nome, Alaska 99762

The Nome Public Schools (District) is pleased to present you with the budget for the fiscal year 2025. The budget document is the primary document that communicates the District's plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Nome by May 1st and to the Department of Education & Early Development by July 15th each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2025 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Nome Public Schools. The administration of Nome Public Schools has reviewed and discussed its plan for the FY2025 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2025 when salaries, benefits, and foundation funding are finalized.

Organizational Component

The City of Nome was incorporated in 1901 as a first-class city under the laws of the Territory of Alaska. The City operates under council-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The Nome Public Schools is a component unit of the City of Nome and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Nome Public Schools Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

Budget Process

Alaska Statute 14.14.065. Relationship between city school district and city. The relationships between the school board of a city school district and the city council and

executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2025 budget timeline.

FY 2025 BUDGET PROCESS AND TIMELINE

Budget Process, Timeline, Revenue Presentation, Board Sets Education & Fiscal Priorities For the District in Accordance with their Strategic Plan

BP 3100 - BUDGET – The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

FY 2025 1st Draft Budget presented to the Board at regular meeting

January 9, 2024

FY 2025 2nd Draft presented to the Board at regular meeting

March 12, 2024

FY 2025 3rd Draft/Final Budget presented to the Board at regular meeting

April 9, 2024

FY 2025 Budget Adoption at special session

April 23, 2024

General Fund Revenues and Expenditures

Below are the assumptions used to develop the FY2025 budget.

Revenue Budget

We have developed this budget based on assumptions about legislative funding for FY2025. This budget assumes that we will be funded at \$5,960 per base student allocation (BSA) with no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a

\$3.4M City of Nome appropriation, which is 89% of the maximum allowable appropriation and a \$200,000 increase from FY2024.

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

Revenue projection of \$15,826,262:

- ❖ Enrollment projected at 675 students
- ❖ 90% of the BSA for Correspondence students – 22 projected
- ❖ Intensive students (13 x's the BSA) – 18 projected
- ❖ ISER Area Cost Differential of 1.45
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$5,960
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$3,400,000
- ❖ Impact Aid estimated at \$100,000
- ❖ E-rate estimated with 90% discount rate on internet bills - \$1,338,461
- ❖ Other Revenues projected at \$320,000 (includes dorm and DOT rent, local contributions, gate fees, and donation for cultural studies position)
- ❖ Transfer in from Apartment Fund of \$200,000
- ❖ Utilize unreserved fund balance - \$716,451; leaving a 7.04% fund balance which is *above* the Board stipulated 5% minimum.

Expenditure Budget

Below are the expenditure highlights and other considerations for FY2025. This budget includes:

- ❖ Annual step increases/salaries updated.
- ❖ A 3% increase to health insurance premium rates.
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS.
- ❖ Staffing based on overall monetary availability per revenue and expenditure assumptions; \$1M in staffing cuts.
- ❖ A 10% increase to liability and property insurance.
- ❖ Utilities budgeted based on estimated need/cost.

Nome Elementary School

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

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

Anvil City Science Academy

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

Nome-Beltz Middle High School

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

Districtwide

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

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

Budget Scenario #2 - with No Cuts

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

Budget Scenario #3 - Ideal

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

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

We thank you for your consideration of the FY2025 budget.

Sincerely,



Jamie Burgess
Superintendent



Genevieve Hollins
Contracted CFO

NOME PUBLIC SCHOOLS

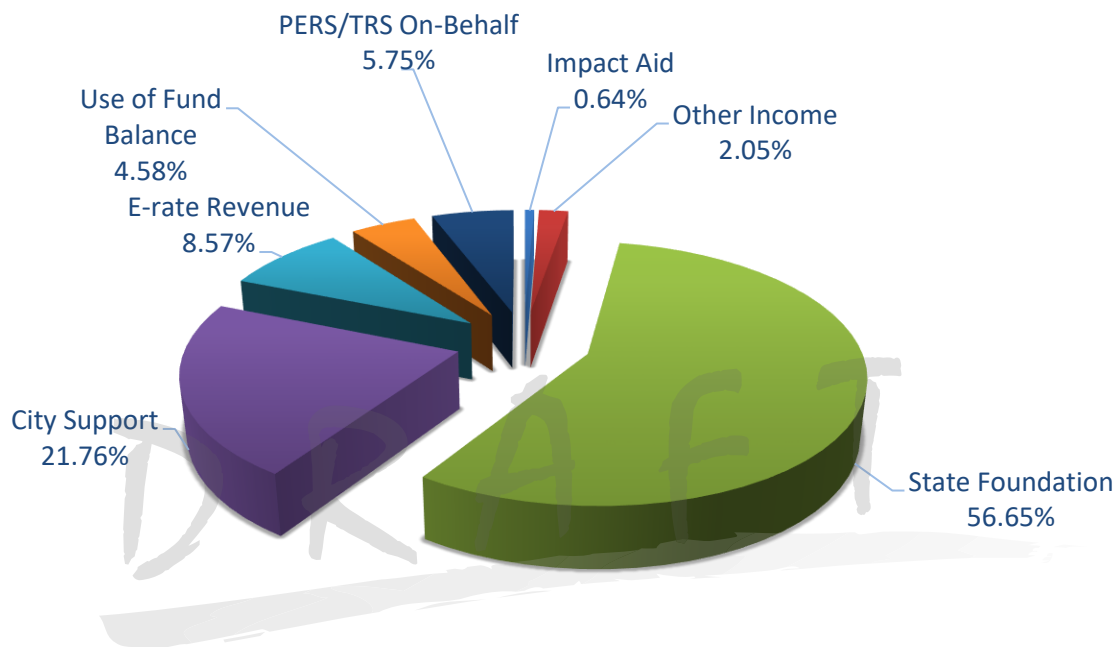
Revenue Budget

	FY2023 Actual	FY2024 Budget Revision #1	FY2025 Budget	Change
<i>Enrollment Projection</i>	693.6+16IN 27.7 corresp	671.41+19IN 25.1 corresp	675+18IN 22 corresp	-3.59+1-1IN -3.1 corresp

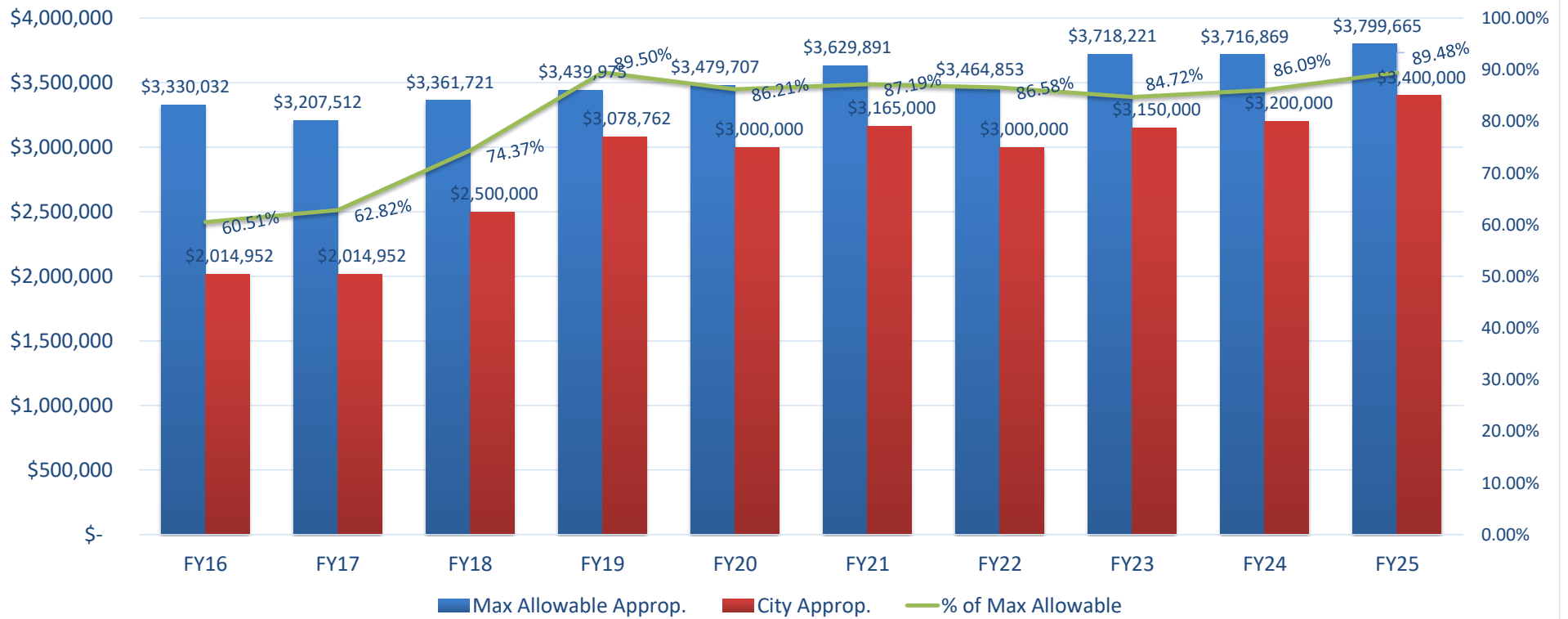
FUND 100: General Operating Fund

City Appropriation	\$ 3,150,000	\$ 3,200,000	\$ 3,400,000	\$ 200,000
State of Alaska Foundation	9,089,100	9,011,812	8,852,916	(158,896)
Other State Revenue	386,812	548,221		(548,221)
Other State Revenue (TRS)	522,307	640,162	840,383	200,221
Other State Revenue (PERS)	34,025	32,582	58,051	25,469
Impact Aid (Federal)	101,716	110,633	100,000	(10,633)
E-rate Revenue (Federal)	1,367,000	1,338,461	1,338,461	-
Other Revenue (Fees/Gate/Rental)	307,299	320,000	320,000	-
Transfer from Apartment Fund	-	-	200,000	200,000
Use of (Addition to) Fund Balance	(538,940)	1,228,839	716,451	(512,388)
FUND TOTAL	\$ 14,419,319	\$ 16,430,710	\$ 15,826,262	\$ (604,447)
 TOTAL GENERAL FUND REVENUE	 \$ 14,419,319	 \$ 16,430,710	 \$ 15,826,262	 \$ (604,447)

NOME PUBLIC SCHOOLS Revenues by Source FY 2025

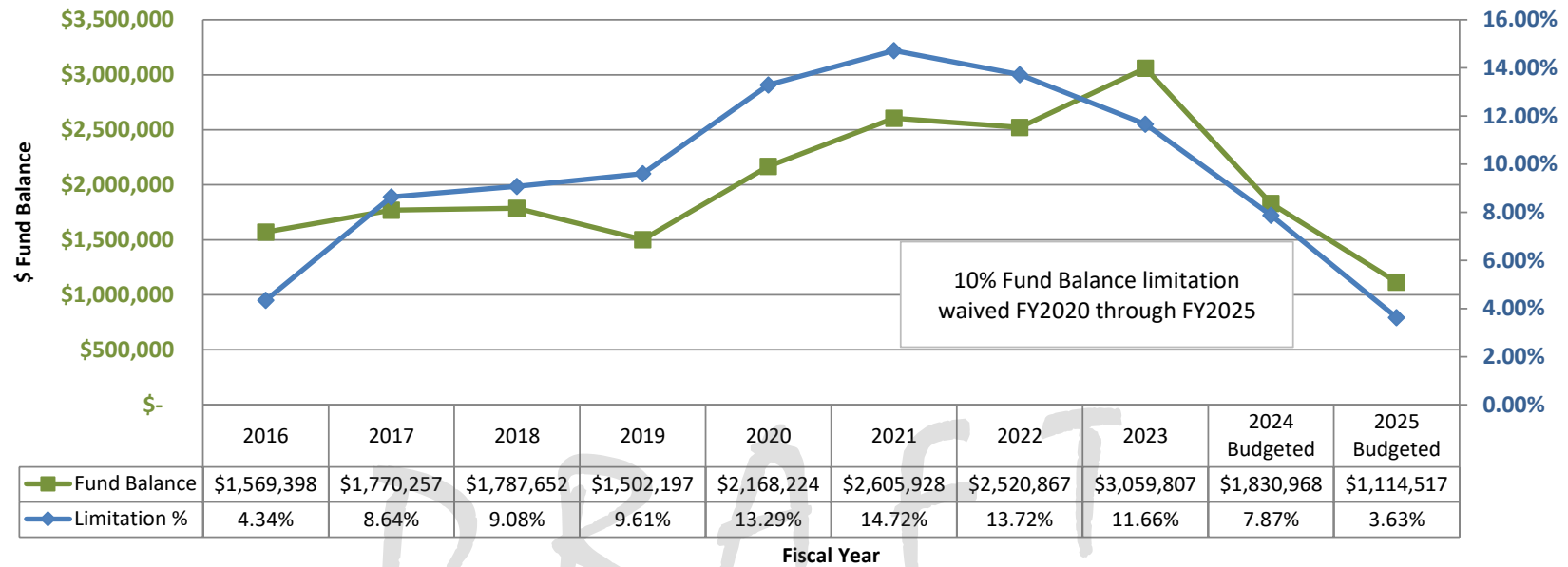


**City Appropriation vs. Maximum Allowable
FY 2016 - FY 2025 Draft
10 Year**



DRAFT

Fund Balance 10 Year History FY2016 - FY2025 Budgeted



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2025: \$ 1,114,517

Less Exemptions per 4 AAC 09.160(a)

Inventory (Fuel)

\$ 50,000

Prepaid Items (Liab Insurance, other)

\$ 400,000

Federal Impact Aid Received

\$ 100,000

Fund Balance Subject to 10% Limitation

\$ 564,517

Nonexempt fund balance as a percentage of current year expenditures:

Fund Balance Subject to Limitation
Current Year Expenditures (Fxs 100-700)

\$ 564,517
\$ 15,561,262

=

3.63%

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
Grand Total Current Year Expenditures

\$ 1,114,517
\$ 15,826,262

=

7.04%

NOME PUBLIC SCHOOLS

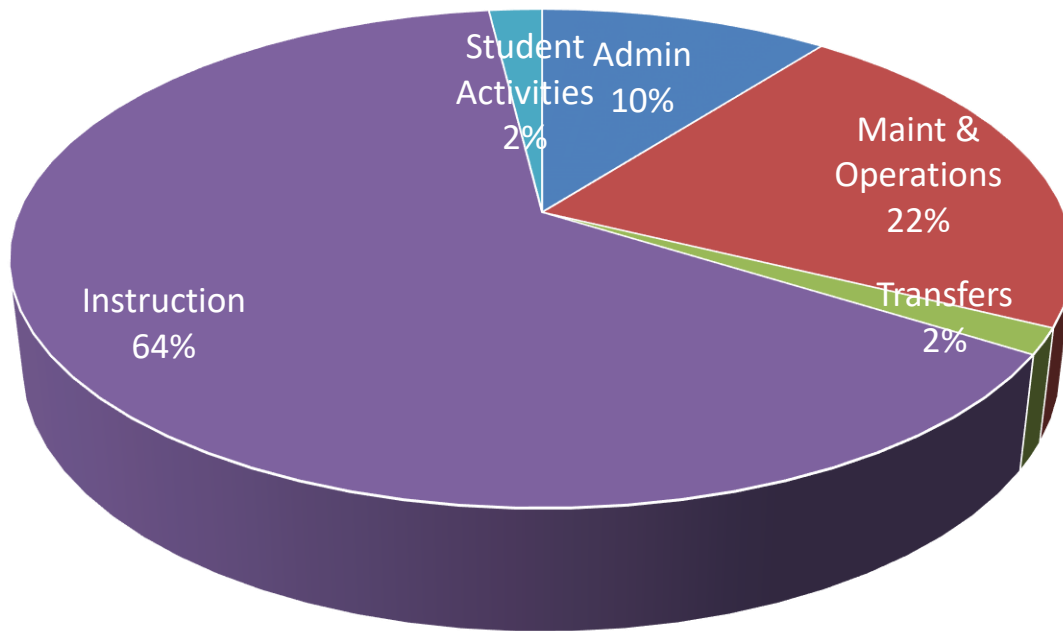
Expenditure Summary by Function

FY 2025 Budget

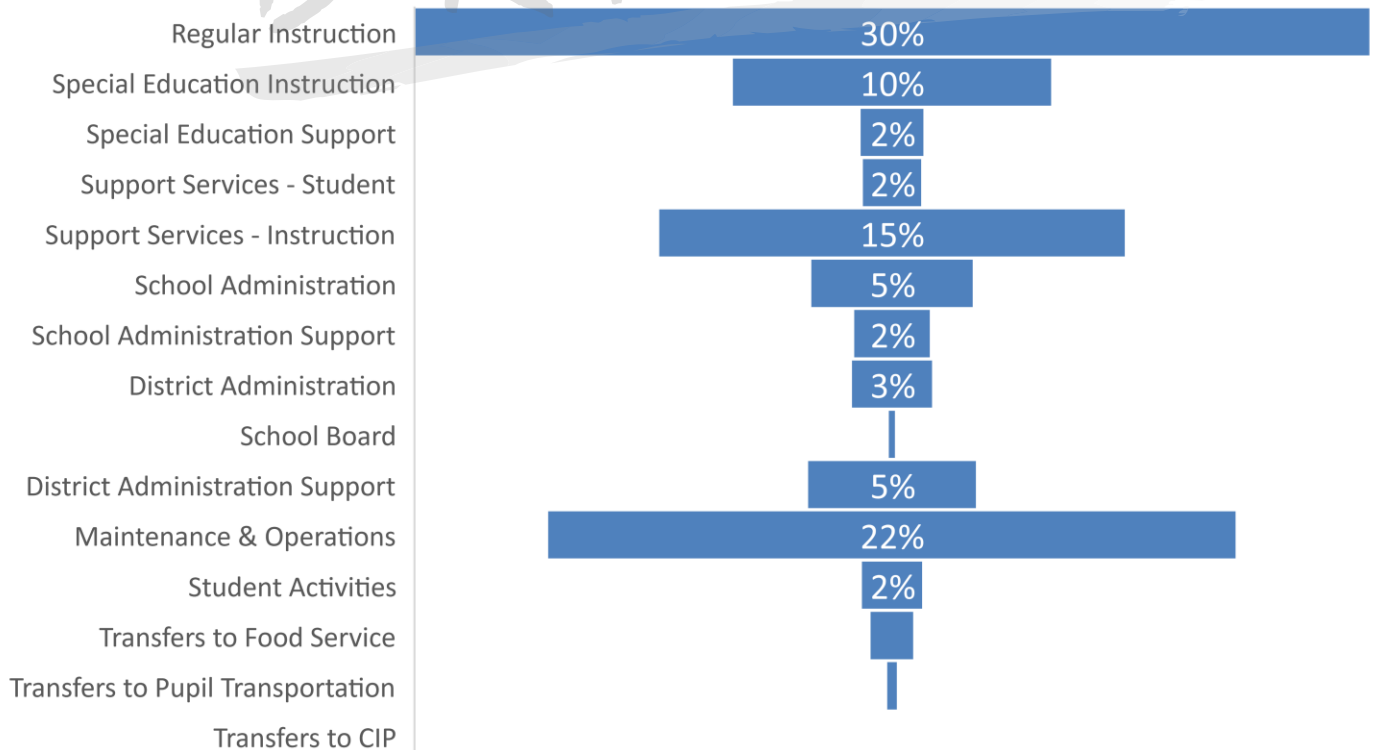
Function		FY2023 Actual	FY2024 Budget Revision #1	FY2025 Budget	Increase (Decrease)	Percent Change	Percent of FY2025 Total
100	Instruction	\$ 4,544,490	\$ 5,578,375	\$ 4,791,866	\$ (786,510)	-16.41%	30.28%
200	Special Education Instruction	1,033,849	1,575,601	1,598,554	22,953	1.44%	10.10%
220	Special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

NOME PUBLIC SCHOOLS

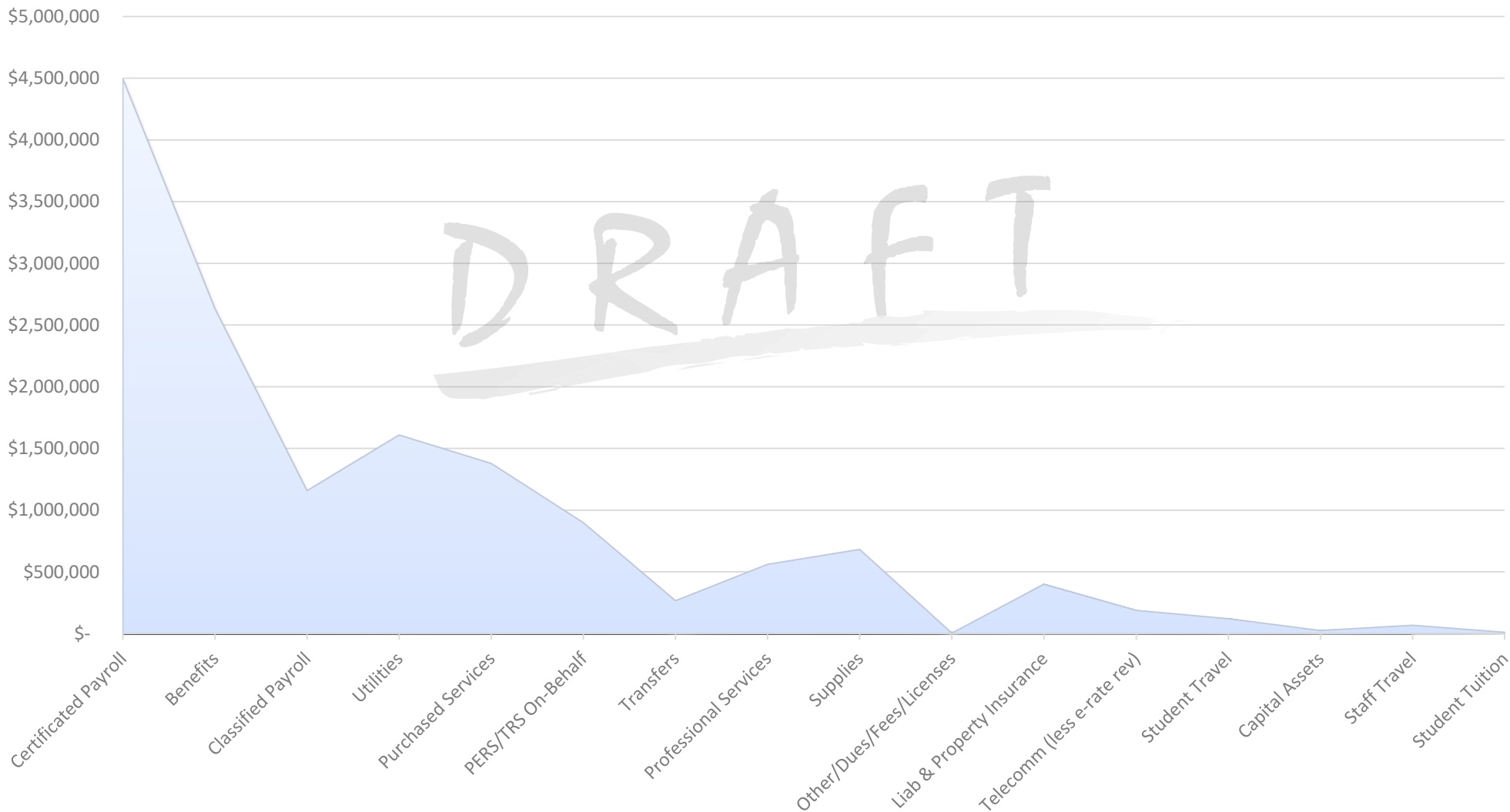
Expenditures by Function Groupings



Expenditures by Function

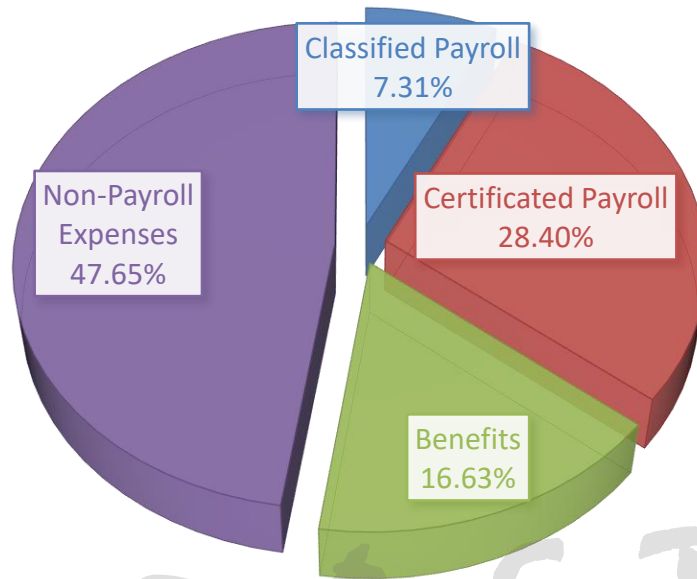


NOME PUBLIC SCHOOLS
Expenses by Type

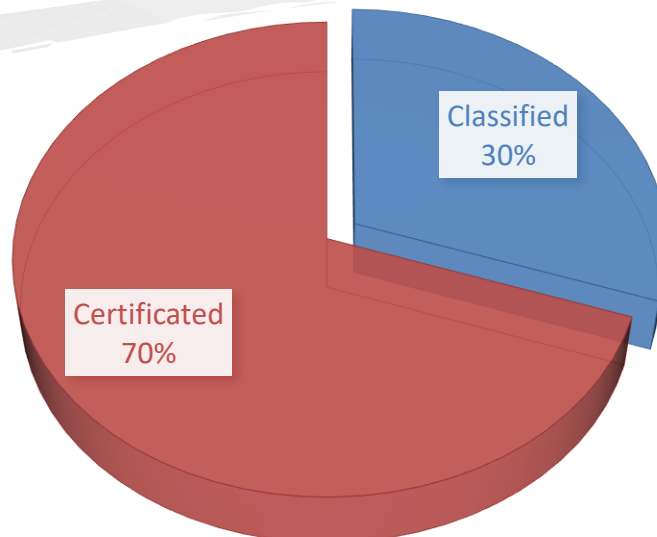


NOME PUBLIC SCHOOLS

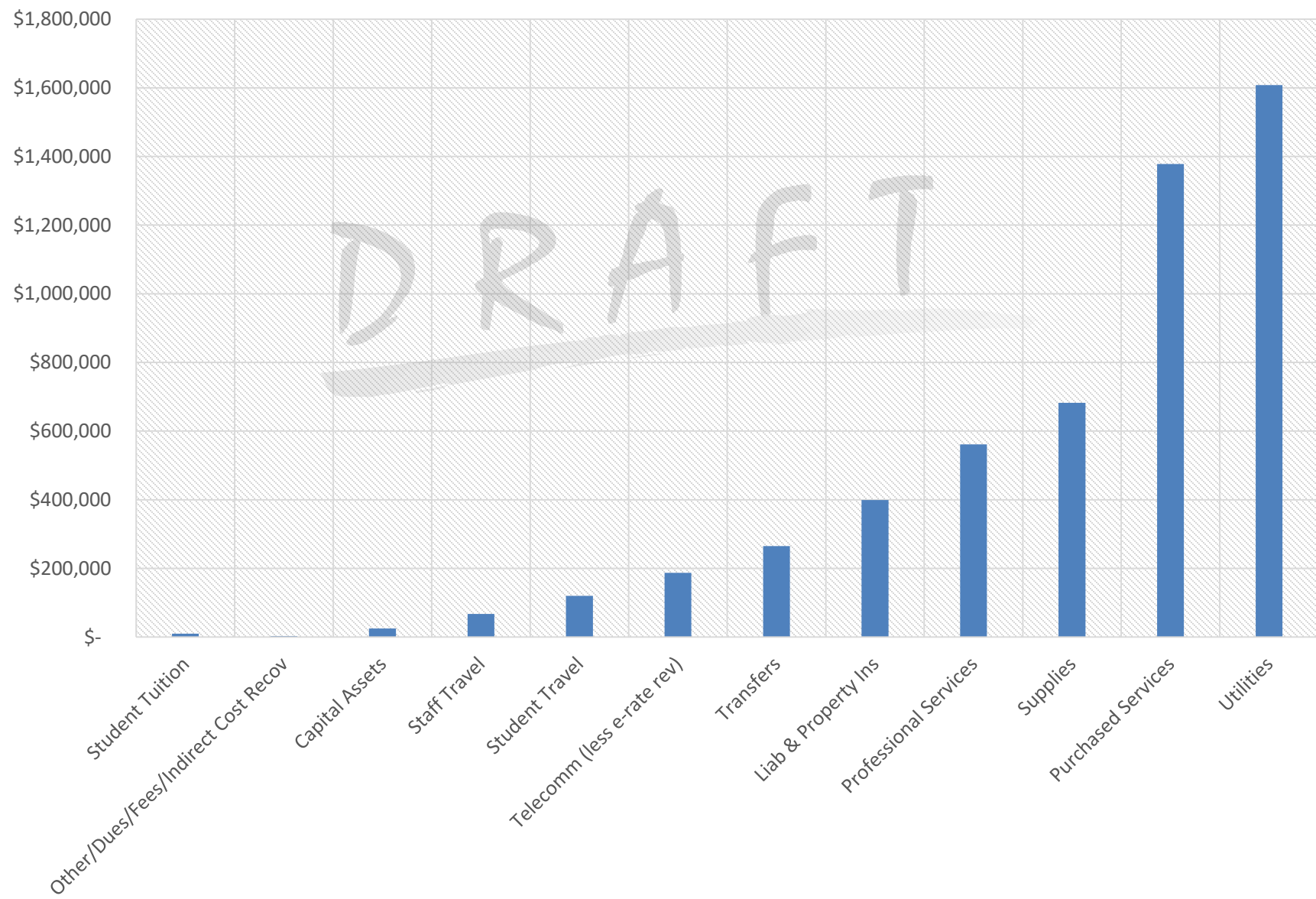
PAYROLL & NON-PAYROLL COSTS

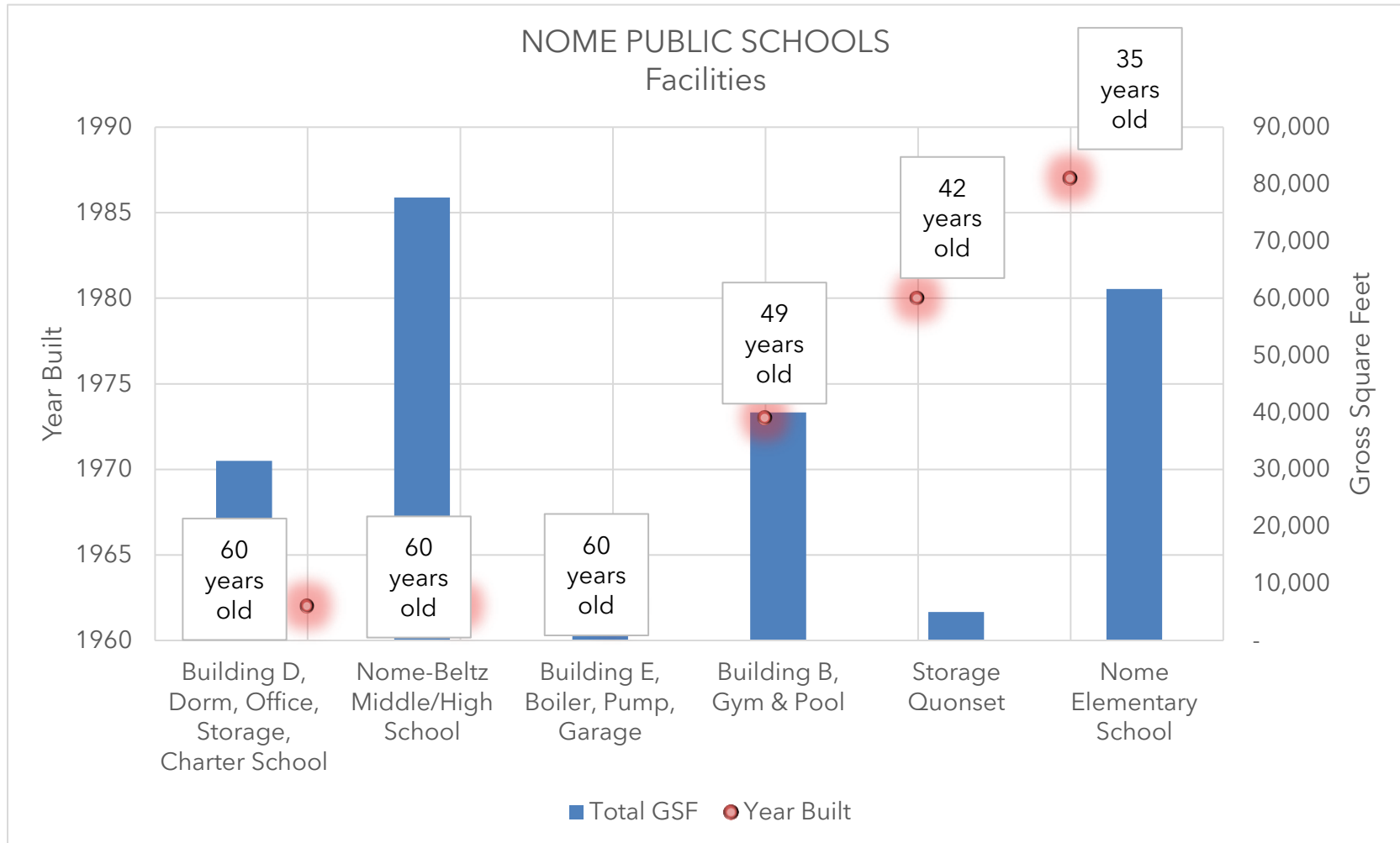


TYPES OF EMPLOYEES



NOME PUBLIC SCHOOLS
Non-Payroll Expenses





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



NOME ELEMENTARY SCHOOL

FY 2025 Budget

Location 300

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

NOME PUBLIC SCHOOLS

FY 2025 Budget

Location 300 Nome Elementary School

Elementary			FY2024			
Account Code	Description	Comments	Budget	Revision #1	FY2025 Budget	Change
Regular Instruction						
100.300.100	315	Cert-Teacher	11.20 FTE	\$ 1,364,413	\$ 906,884	\$ (457,529)
100.300.100	316	Extra Duty		1,000	2,000	1,000
100.300.100	323	NonCert-Aides	0.00 FTE	1,500	-	(1,500)
100.300.100	329	Substitute and Temporary	94 degreed sub days	45,000	25,000	(20,000)
100.300.100	361	Health/Life Insurance		316,364	328,507	12,143
100.300.100	362	Unemployment Insurance		7,060	4,669	(2,390)
100.300.100	363	Worker's Comp		14,119	9,339	(4,780)
100.300.100	364	FICA		23,418	15,215	(8,202)
100.300.100	365	TRS		171,496	114,156	(57,340)
100.300.100	366	PERS		330	-	(330)
100.300.100	369	Other Benefits	VISA teachers	12,500	12,500	-
100.300.100	376	TRS On Behalf		176,828	225,524	48,696
100.300.100	377	PERS On Behalf		-	-	-
\$400 per Cert Teacher Plus						
100.300.100	390	Transportation Allowance	Travel Relocation	8,893	16,480	7,587
100.300.100	433	Telecommunications	Postage	200	200	-
100.300.100	440	Other Purchased Svs	(Meter Rental; copier maintenance; Cognia)	7,250	9,700	2,450
100.300.100	450	Supplies/Material/Media		52,000	30,000	(22,000)
100.300.100	471	Textbooks		20,000	10,000	(10,000)
100.300.100	475	Supplies - Tech Related	ATRT, MAP, DIBELS, Digital Lessons, Safari Montage	9,000	4,500	(4,500)
100.300.100	490	Other Expenses		1,000	1,000	-
Total	100	Regular Instruction		2,232,370	1,715,674	(516,696)

Bilingual/Bicultural

100.300.120	315	Cert-Teacher	2.20	FTE (remainder funded thru grants)	170,653	171,134	481
100.300.120	323	NonCert-Aides	1.00	FTE (prev funded thru donations)	39,926	41,120	1,194
100.300.120	329	Substitutes/Temporary	20	degreed sub days	2,500	5,300	2,800
100.300.120	361	Health/Life Insurance			47,058	48,464	1,406
100.300.120	362	Unemployment Insurance			1,065	1,088	22
100.300.120	363	Worker's Compensation			2,131	2,176	45
100.300.120	364	FICA			5,720	6,033	313
100.300.120	365	TRS			21,434	21,494	60
100.300.120	366	PERS			8,784	9,046	263
100.300.120	376	TRS On Behalf			22,117	27,433	5,316

			FY2024		
			Budget		
Elementary					
Account Code	Description	Comments	Revision #1	FY2025 Budget	Change
100.300.120	377 PERS On Behalf		5,174	6,592	1,417
100.300.120	369 Other Benefits		200	200	-
100.300.120	390 Travel Allowance	\$400 per Cert Teacher &	880	880	-
100.300.120	450 Supplies/Material/Media		6,000	1,000	(5,000)
100.300.120	491 Dues & Fees		250	-	(250)
Total	120 Bilingual/Bicultural		333,893	341,959	8,066

Special Education

100.300.200	315 Cert-Teacher	3.00 FTE	247,755	253,948	6,193
100.300.200	316 Extra Duty	Academic assessments per IEP requirements	16,000	16,000	-
100.300.200	323 NonCert-Aides	4.00 FTE	154,145	158,304	4,159
100.300.200	329 Substitutes/Temporary	57 degeded sub days	25,000	15,000	(10,000)
100.300.200	361 Health/Life Insurance		109,819	113,111	3,292
100.300.200	362 Unemployment Insurance		2,215	2,216	2
100.300.200	363 Worker's Compensation		4,429	4,433	4
100.300.200	364 FICA		17,297	16,940	(357)
100.300.200	365 TRS		33,128	33,905	778
100.300.200	366 PERS		33,912	34,827	915
100.300.200	369 Other Benefits		640	640	-
100.300.200	376 TRS On Behalf		32,109	40,708	8,599
100.300.200	377 PERS On Behalf		4,779	7,535	2,757
100.300.200	369 Other Benefits		480	100	(380)
100.300.200	390 Travel Allowance	\$400 per Cert Teacher & Relocation Reimb	4,200	4,200	-
100.300.200	410 Professional & Technical	PT/OT/Speech that is over and beyond what grant can carry	90,000	90,000	-
100.300.200	420 Staff Travel		18,100	18,100	-
100.300.200	450 Supplies/Material/Media		10,000	10,000	-
100.300.200	475 Supplies - Technology Related		1,000	1,000	-
100.300.200	491 Dues & Fees		150	150	-
Total	200 Special Education		805,157	821,117	15,960

Support Services - Students

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

Support Services - Instruction

100.300.350	420 Staff Travel		500	-	(500)
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			FY2024		
Elementary			Budget		
Account Code	Description	Comments	Revision #1	FY2025 Budget	Change
Total	350	Support Services - Instruction	500	-	(500)
<u>Improvement of Instructional Services - Technology</u>					
100.300.351	475	Software License Learning A-Z, Starfall, Anywhere Cart	2,700	8,035	5,335
Total	351	Improvement of Instructional Services - Tech	2,700	8,035	5,335
<u>Library Services</u>					
100.300.352	323	NonCert-Aides 1.00 FTE	41,714	43,004	1,290
100.300.352	361	Health/Life Insurance	26,441	27,234	793
100.300.352	362	Unemployment Insurance	209	215	6
100.300.352	363	Worker's Compensation	417	430	13
100.300.352	364	FICA	3,191	3,290	99
100.300.352	366	PERS	9,177	9,461	284
100.300.352	377	PERS On Behalf	1,247	1,976	729
100.300.352	450	Supplies/Material/Media	4,000	3,000	(1,000)
100.300.352	475	Tech Supplies - Software Lic Companion Corporation	1,000	1,200	200
Total	352	Support Service - Instruction - Library	87,396	89,810	2,414
<u>Staff Inservice</u>					
100.300.354	450	Supplies/Material/Media	1,000	1,000	-
Total	354	Staff Inservice	1,000	1,000	-
<u>School Administration</u>					
100.300.400	313	Principal 2.00 FTE	208,737	213,956	5,219
100.300.400	316	Extra Duty Pay	500	500	-
100.300.400	361	Health/Life Insurance Positions: 1 Principal & 1 Assistant Principal	13,730	14,139	409
100.300.400	362	Unemployment Insurance	1,044	1,070	26
100.300.400	363	Worker's Compensation	2,087	2,140	52
100.300.400	364	FICA	3,027	3,102	76
100.300.400	365	TRS	26,217	26,873	656
100.300.400	376	TRS On Behalf	27,052	34,297	7,245
100.300.400	390	Travel Allowance	-	-	-
100.300.400	420	Staff Travel	200	200	-
100.300.400	433	Communications	-	80	80
100.300.400	440	Other Purchased Services Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.300.400	450	Supplies/Materials/Media	1,000	750	(250)
100.300.400	490	Other Expenses	2,000	1,800	(200)
100.300.400	491	Dues & Fees NAESP Membership x 2	1,300	1,200	(100)
Total	400	School Administration	288,894	302,106	13,212
<u>School Administration Support</u>					
100.300.450	324	NonCert-Support 2.00 FTE	77,938	80,251	2,312
100.300.450	329	Substitutes/Temporaries	960	750	(210)
100.300.450	361	Health/Life Insurance Positions: Secretary and Registrar	69,783	71,876	2,093
100.300.450	362	Unemployment Insurance	390	401	12
100.300.450	363	Worker's Compensation	779	803	23
100.300.450	364	FICA	5,962	6,139	177
100.300.450	366	PERS	17,146	17,655	509
100.300.450	377	PERS On Behalf	2,323	3,677	1,354
100.300.450	440	Other Purchased Services Copier Overages (pg count)	1,215	1,250	35
100.300.450	450	Supplies/Materials/Media	350	200	(150)

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

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

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



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

ANVIL CITY SCIENCE ACADEMY

FY 2025 Budget

Location 025

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

NOME PUBLIC SCHOOLS

FY 2025 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2024 Budget Revision #1	FY2025 Budget	\$ Change
Account Code	Description	Comments			
Regular Instruction					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 265,572	\$ 271,795	\$ 6,223
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	27.57 degreed sub days	7,305	7,305	-
100.025.100 361	Health/Life Insurance		48,245	49,686	1,441
100.025.100 362	Unemployment Insurance		1,364	1,395	31
100.025.100 363	Worker's Compensation		2,729	2,791	62
100.025.100 364	FICA		4,410	4,500	90
100.025.100 365	TRS		33,356	34,137	782
100.025.100 366	PERS		-	-	-
100.025.100 376	TRS On Behalf		34,418	43,569	9,151
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 369	Other Benefits		500	500	-
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	1,400	1,400	-
100.025.100 420	Staff Travel		200	200	-
100.025.100 433	Communications		1,000	1,000	-
100.025.100 440	Other Purchased Svs	(Meter Rental; copier maintenance; Cognia)	6,150	6,150	-
100.025.100 450	Supplies/Material/Media		40,000	20,000	(20,000)
100.025.100 471	Textbooks		1,000	-	(1,000)
100.025.100 475	Supplies - Tech Related	Software License	6,500	6,500	-
100.025.100 510	Equipment		-	-	-
Total 100	Regular Instruction		454,149	450,928	(3,221)

Vocational Education

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

Special Education Instruction

100.025.200 315	Cert-Teacher	0.50 FTE	39,839	40,835	996
100.025.200 324	Paraprofessional	1.00 FTE	39,161	40,438	1,276
100.025.200 329	Substitute/Temporary	9.43 degreed sub days	2,500	2,500	-
100.025.200 361	Health/Life Insurance		13,730	14,139	409
100.025.200 362	Unemployment Insurance		407	419	11
100.025.200 363	Worker's Compensation		815	838	23
100.025.200 364	FICA		6,074	6,186	112
100.025.200 365	TRS		5,004	5,129	125
100.025.200 366	PERS		8,616	8,896	281

			FY2024		
Anvil City Science Academy			Budget	FY2025	
Account Code	Description	Comments	Revision #1	Budget	\$ Change
100.025.200 376	TRS On-Behalf		5,163	6,546	1,383
100.025.200 377	PERS On-Behalf		1,168	1,853	686
100.025.200 410	Professional & Technical		20,000	20,000	-
100.025.200 450	Supplies		2,000	2,000	-
Total 200	Special Education Instruction		144,476	149,778	5,302
Improvement of Instructional Services - Technology					
100.025.351 491	Dues & Fees		470	470	-
Total 351	Improvement of Instructional Svcs - Tech		470	470	-
School Administration					
100.025.400. 313	Principal	1.00 FTE	118,974	121,949	2,975
100.025.400. 316	Extra Duty Pay	curriculum development/planning	6,600	6,600	-
100.025.400. 361	Health/Life Insurance		13,630	14,039	409
100.025.400. 362	Unemployment Insurance		595	610	15
100.025.400. 363	Worker's Compensation		1,190	1,219	30
100.025.400. 364	FICA		1,725	1,768	43
100.025.400. 365	TRS		14,943	15,317	374
100.025.400. 376	TRS On Behalf		15,419	19,548	4,129
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		-	-	-
100.025.400. 490	Other Expenses		2,000	1,000	(1,000)
100.025.400. 491	Dues & Fees	NAESP Membership	614	614	-
Total 400	School Administration		176,040	183,014	6,975
School Administration Support					
100.025.450. 324	Non-Cert Support Staff	0.50 FTE	23,321	24,089	769
100.025.450. 361	Health/Life Insurance		6,815	7,019	204
100.025.450. 362	Unemployment Insurance		117	120	4
100.025.450. 363	Worker's Compensation		233	241	8
100.025.450. 364	FICA		1,784	1,843	59
100.025.450. 366	PERS		5,130	5,300	170
100.025.450. 377	PERS On Behalf		700	1,111	411
100.025.450. 450	Supplies/Materials/Media		500	300	(200)
Total 450	School Administration Support		38,599	40,023	1,424
Student Activities					
100.025.700. 316	Extra Duty Pay	DC Trip Chaperone	1,000	1,000	-
100.025.700. 360	Benefits		155	155	-
100.025.700. 376	TRS On-Behalf		121	121	-
100.025.700. 420	Staff Travel		2,000	-	(2,000)
Total 700	Student Activities		3,276	1,276	(2,000)
Total 100	School Operating Fund		818,209	826,689	8,480
Total 025	Anvil City Science Academy		\$ 818,209	\$ 826,689	\$ 8,480

NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2025 Budget

Location 010



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

NOME PUBLIC SCHOOLS

FY 2025 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School			FY2024	FY2025	
Account Code	Description	Comments	Budget Revision #1	Budget	Change
Regular Instruction					
100.010.100.	315 Cert-Teacher	14.00 FTE	\$ 1,257,896	\$ 925,765	\$ (332,131)
100.010.100.	316 Cert-Extra Duty		7,550	7,550	-
100.010.100.	323 Aides	Permanent Roaming Sub	42,328	44,112	1,784
100.010.100.	329 Substitute and Temporary	190 degreed teacher sub days	73,000	50,350	(22,650)
100.010.100.	361 Health/Life Insurance		217,430	239,499	22,069
100.010.100.	362 Unemployment Insurance		6,903	5,139	(1,764)
100.010.100.	363 Worker's Compensation		13,808	10,278	(3,530)
100.010.100.	364 FICA		27,172	20,759	(6,412)
100.010.100.	365 TRS		158,940	117,224	(41,716)
100.010.100.	366 PERS		-	9,705	9,705
100.010.100.	369 Other Benefits		900	500	(400)
100.010.100.	376 TRS On Behalf		163,023	228,550	65,527
100.010.100.	377 PERS On-Behalf		-	2,100	2,100
100.010.100.	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation (5)	28,157	20,600	(7,557)
100.010.100.	433 Telecommunications		500	500	-
100.010.100.	440 Other Purchased Svs	(Meter Rental; copier maintenance contract; Cognia)	12,000	12,000	-
100.010.100.	450 Supplies/Material/Media		70,000	70,000	-
100.010.100.	471 Textbooks		20,000	8,000	(12,000)
100.010.100.	475 Supplies - Tech Related	\$8,500 Apex (eLearning) & \$8,300 (Read 180)	26,000	16,800	(9,200)
100.010.100.	480 Tuition & Stipends	Dual-Credit Courses through UAF NW Campus	15,000	10,000	(5,000)
100.010.100.	490 Other Expenses	EOY activities (i.e. bowling alley rental, pool rental)	3,000	1,000	(2,000)
100.010.100.	491 Dues & Fees		500	400	(100)
100.010.100.	510 Equipment		-	-	-
Total	100 Regular Instruction		2,144,106	1,800,832	(343,274)

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

Middle/High School			FY2024	FY2025	
Account Code	Description	Comments	Budget Revision #1	Budget	Change
100.010.200.	365 TRS		30,111	28,747	(1,365)
100.010.200.	366 PERS		24,717	25,563	845
100.010.200.	369 Other Benefits		600	600	-
100.010.200.	376 TRS On Behalf		31,070	36,689	5,618
100.010.200.	377 PERS On Behalf		3,343	5,317	1,973
100.010.200.	390 Travel Allowance	\$400 per Teacher & Relocation Reimb	7,200	8,200	1,000
100.010.200.	410 Professional & Technical		71,000	70,000	(1,000)
100.010.200.	420 Staff Travel	Mileage reimb	8,400	8,400	-
100.010.200.	450 Supplies/Material/Media		12,000	12,000	-
100.010.200.	475 Supplies-Technology Related		5,200	5,200	-
100.010.200.	491 Dues & Fees		150	150	-
Total	200 Special Education		625,968	627,660	1,692

Support Services - Students

100.010.300.	316 Extra Duty Pay		2,640	2,727	87
100.010.300.	318 Cert-Specialist (Counselor)	1.50 FTE	98,426	139,253	40,827
100.010.300.	322 NonCert-Specialist	1.00 FTE	41,771	55,695	13,924
100.010.300.	329 Substitute/Temporary		-	-	-
100.010.300.	361 Health/Life Insurance		23,902	28,127	4,225
100.010.300.	362 Unemployment Insurance		714	988	274
100.010.300.	363 Worker's Compensation		1,428	1,977	548
100.010.300.	364 FICA		4,661	6,319.38	1,658
100.010.300.	365 TRS		12,694	17,833	5,139
100.010.300.	366 PERS		9,190	12,253	3,063
100.010.300.	376 TRS On Behalf		12,756	22,322	9,566
100.010.300.	377 PERS On Behalf		1,295	1,727	432
100.010.300.	390 Travel Allowance	\$400 per Teacher	600	600	-
100.010.300.	440 Other Purchased Services	copier usage	10	10	-
100.010.300.	450 Supplies/Materials/Media		3,800	3,000	(800)
100.010.300.	490 Other Expenses	Nat'l Clearinghouse - student tracker	425	425	-
Total	300 Support Services - Students		214,313	293,257	78,944

Library Services

100.010.352.	323 NonCert-Aides	0.00 removed due to insufficient funding	-	-	-
100.010.352.	329 Substitute/Temporary		5,000	-	(5,000)
100.010.352.	361 Health/Life Insurance		-	-	-
100.010.352.	362 Unemployment Insurance		25	-	(25)
100.010.352.	363 Worker's Compensation		50	-	(50)
100.010.352.	364 FICA		383	-	(383)
100.010.352.	366 PERS		-	-	-
100.010.352.	377 PERS On Behalf		-	-	-
100.010.352.	440 Other Purchased Services		355	250	(105)

Middle/High School			FY2024		
Account Code	Description	Comments	Budget Revision #1	FY2025 Budget	Change
100.010.352.	450	Supplies/Material/Media	-	500	500
100.010.352.	475	Software License Companion Corporation Subscription	1,300	1,300	-
Total	352	Support Services - Instruction - Library	7,113	2,050	(5,063)
Staff Inservice					
100.010.354.	450	Supplies/Material/Media	3,000	1,500	(1,500)
Total	354	Staff Inservice	3,000	1,500	(1,500)
School Administration					
100.010.400.	313	Principal 2.00 FTE	214,693	220,061	5,368
100.010.400.	316	Extra Duty Pay	250	250	-
100.010.400.	361	Health/Life Insurance	27,260	28,077	817
100.010.400.	362	Unemployment Insurance	1,073	1,100	27
100.010.400.	363	Worker's Compensation	2,147	2,201	54
100.010.400.	364	FICA	3,113	3,191	78
100.010.400.	365	TRS	26,965	27,640	674
100.010.400.	366	PERS	2,234	2,234	-
100.010.400.	376	TRS On Behalf	27,824	35,276	7,452
100.010.400.	390	Relocation Reimbursement	2,813	-	(2,813)
100.010.400.	410	Professional & Technical	-	-	-
100.010.400.	420	Staff Travel	-	-	-
100.010.400.	440	Other Purchased Services	-	-	-
100.010.400.	450	Supplies/Materials/Media	4,537	2,600	(1,937)
100.010.400.	475	Supplies - Technology Related Canva subscription	120	120	-
100.010.400.	490	Other Expenses Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.010.400.	491	Dues & Fees NASSP Registration x 2	1,300	1,200	(100)
Total	400	School Administration	316,330	325,950	9,620
School Administration Support					
100.010.450.	324	NonCert-Support 2.00 FTE	90,841	92,688	1,847
100.010.450.	329	Substitutes/Temporary	500	500	-
100.010.450.	361	Health/Life Insurance	28,313	29,159	846
100.010.450.	362	Unemployment Insurance	457	466	9
100.010.450.	363	Worker's Compensation	913	932	18
100.010.450.	364	FICA	6,988	7,129	141
100.010.450.	366	PERS	19,985	20,391	406
100.010.450.	377	PERS On Behalf	2,723	4,269	1,546
100.010.450.	433	Telecommunications	10	10	-
100.010.450.	440	Other Purchased Services Copier usage overages	700	1,000	300
100.010.450.	450	Supplies/Materials/Media	1,500	1,000	(500)
Total	450	School Administration Support	152,930	157,545	4,615
Operations & Maintenance					
100.010.600.	431	Water & Sewer	28,000	28,000	-
100.010.600.	432	Garbage	24,000	24,000	-
100.010.600.	435	Fuel-Heating	540,500	540,500	-
100.010.600.	436	Electricity FY23 Actual: \$445k	400,000	445,000	45,000

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



DISTRICT WIDE

FY 2025 Budget

Location 500

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

NOME PUBLIC SCHOOLS

FY 2025 Budget

Location 500 - Districtwide

Districtwide Dept.				FY2024 Budget			
Account Code	Description			Comments	Revision #1	FY2025 Budget	\$ Change
Regular Instruction - Extensions							
100.500.140.. 315	Cert Teacher	0.50	FTE	Teacher on Assignment	42,131	43,184	1,054
100.500.140.. 316	Extra Duty Pay	0.34	FTE	Extra Duty	28,685	29,402	717
100.500.140.. 361	Health/Life Insurance				20,785	21,408	623
100.500.140.. 362	Unemployment Insurance				354	363	9
100.500.140.. 363	Worker's Compensation				708	726	18
100.500.140.. 364	FICA				1,027	1,052	26
100.500.140.. 365	TRS				8,894	9,117	222
100.500.140.. 376	TRS On Behalf				9,178	11,636	2,458
100.500.140.. 390	Travel Allowance				200	200	-
100.500.140.. 433	Communications	Postage			100	100	-
100.500.140.. 440	Other Purchased Services	Cognia Advanced Ed Accred			2,250	2,250	-
100.500.140.. 450	Supplies/Material/Media	Contains \$2700 allotment x 14 students; ~ 55% utilization. +\$8,000 for Ext Supplies			45,800	45,800	-
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal			1,200	1,200	-
100.500.140.. 491	Dues & Fees				170	170	-
Total 140	Regular Instruction - Extensions				161,481	166,608	5,127
Special Education Instruction - Support Svcs							
100.500.220.. 314	Cert - Director/Coordinator	1.00	FTE		114,436	115,580	1,144
100.500.220.. 316	Extra Duty			Trainer stipend - sped teachers training para's;	10,000	10,000	-
100.500.220.. 324	Support Staff	1.00	FTE		46,633	48,036	1,403
100.500.220.. 361	Health/Life Insurance				54,654	56,294	1,640
100.500.220.. 362	Unemployment Insurance				855	868	13
100.500.220.. 363	Worker's Compensation				1,711	1,736	25
100.500.220.. 364	FICA				5,227	5,351	124
100.500.220.. 365	TRS				14,373	14,517	144
100.500.220.. 366	PERS				10,259	10,568	309
100.500.220.. 369	Other Benefits				250	250	-
100.500.220.. 376	TRS On Behalf				14,831	18,528	3,697
100.500.220.. 377	PERS On Behalf				1,399	2,215	816
100.500.220. 390	Travel Allowance				-	-	-
100.500.220. 410	Professional & Technical				5,000	5,000	-
100.500.220.. 420	Staff Travel	Mileag reimb			200	200	-
100.500.220.. 440	Other Purchased Services				1,500	1,500	-
100.500.220.. 450	Supplies	test forms, curriculum			15,000	15,000	-
100.500.220. 475	Supplies - Tech Related	Powerschool License & Subscript.			10,000	10,000	-
100.500.220. 491	Dues & Fees				500	500	-
100.500.220. 510	Equipment				5,160	-	(5,160)
Total 220	Special Education Instruction - Support Svcs				311,988	316,143	4,154

Districtwide Dept.
Account Code

Description

Comments

FY2024 Budget

Revision #1

FY2025 Budget

\$ Change

Support Services-Instruction

100.500.350..	314	Cert - Director	0.26 FTE	27,608	28,298	690
100.500.350..	316	Extra Duty	DW Professional Development - Cert	29,400	20,000	(9,400)
100.500.350..	329	Substitutes/Temporaries	DW Professional Development - Class Position: 1 Dir of Fed Programs (74% sal/ben funded by CAP)	600	1,000	400
100.500.350..	361	Health/Life Insurance		3,489	3,594	105
100.500.350..	362	Unemployment Insurance		285	241	(44)
100.500.350..	363	Worker's Compensation		276	283	7
100.500.350..	364	FICA		400	410	10
100.500.350..	365	TRS		3,468	3,554	87
100.500.350..	376	TRS On Behalf		3,578	4,536	958
100.500.350..	390	Travel Allowance		-	-	-
100.500.350.	420	Staff Travel	District Test Coordinator training	800	800	-
100.500.350..	440	Other Purchased Services		-	-	-
100.500.350..	450	Supplies/Material/Media		300	200	(100)
100.500.350.	475	Supplies - Tech Related		500	500	-
100.500.350..	490	Other Expenses		1,500	1,500	-
100.500.350..	491	Dues & Fees		500	500	-
Total 350 Support Services - Instruction				72,704	65,417	(7,287)

Support Services - Technology

100.500.351..	318	Cert - Specialist	0.5 FTE	41,348	41,348	-
100.500.351.	321	Non-Cert - Director/Coordin	1.0 FTE	96,906	98,359	1,453
100.500.351..	322	Non-Cert - Specialist	1.0 FTE	64,981	67,223	2,242
100.500.351..	361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems	41,366	42,607	1,241
100.500.351..	362	Unemployment Insurance	Administrator & 1 50% Tech Specialist	1,016	1,035	18
100.500.351..	363	Worker's Compensation		2,032	2,069	37
100.500.351..	364	FICA		12,984	13,267	283
100.500.351..	365	TRS		5,193	5,193	-
100.500.351..	366	PERS		35,615	36,428	813
100.500.351..	376	TRS On Behalf		5,359	6,628	1,269
100.500.351..	377	PERS On Behalf		8,363	11,310	2,947
100.500.351..	390	Travel Allowance		3,200	200	(3,000)
100.500.351..	420	Staff Travel	ASTE	7,900	7,900	-
100.500.351..	433	Communications	Offset by E-Rate Revenue (90% Reimb Internet) 150 Mbps	1,520,779	1,520,779	-
100.500.351..	440	Other Purchased Services		490	490	-
100.500.351..	450	Supplies/Material/Media		5,000	5,000	-
100.500.351..	475	Supplies - Tech Related	School Mgmt & Content Software; Cybersecurity; Staff & Student Devices; Powerschool 504	285,000	280,000	(5,000)
100.500.351.	510	Equipment		28,000	25,000	(3,000)
Total 351 Support Services - Technology				2,165,532	2,164,836	(696)

In-service Training

100.500.354..	410	Professional Services		2,500	-	(2,500)
100.500.354..	450	Supplies		6,000	4,000	(2,000)
Total 354 Staff Inservice				8,500	4,000	(4,500)

Districtwide Dept.				FY2024 Budget		
Account Code	Description		Comments	Revision #1	FY2025 Budget	\$ Change
Office of Superintendent						
100.500.510.. 311	Cert-Superintendent	1.00	FTE	143,165	147,460	4,295
100.500.510.. 314	Cert-Assistant Superintende	0.50	FTE	62,943	66,129	3,187
100.500.510.. 361	Health/Life Insurance			54,790	56,434	1,644
100.500.510.. 362	Unemployment Insurance			1,031	1,068	37
100.500.510.. 363	Worker's Compensation			2,061	2,136	75
100.500.510.. 364	FICA			2,989	3,097	108
100.500.510.. 365	TRS			25,887	26,827	940
100.500.510.. 376	TRS On Behalf			26,711	34,238	7,527
100.500.510.. 390	Transportation Allowance			1,500	1,500	-
100.500.510.. 410	Professional & Technical Services			4,000	4,000	-
100.500.510.. 414	Legal Services			20,000	20,000	-
100.500.510.. 420	Staff Travel			20,000	15,000	(5,000)
100.500.510.. 440	Other Purchased Services			1,200	1,200	-
100.500.510.. 450	Supplies/Material/Media			750	750	-
100.500.510.. 490	Other			5,750	5,750	-
100.500.510.. 491	Dues & Fees	CEEAC Renewal \$14K, AK Staff Dev Network, AASA		17,000	17,370	370
Total 510 Office of Superintendent				389,776	402,959	13,183
Board of Education						
100.500.511.. 410	Professional & Technical Ser	AASB Board Development		4,000	4,000	-
100.500.511.. 420	Staff Travel	Nov AASB Annual Conf (3); Dec Winter Boardsmanship (2); Feb Leg Fly-In (2)		15,000	10,000	(5,000)
100.500.511.. 445	Insurance & Bond Premiums			225	225	-
100.500.511.. 450	Supplies/Material/Media	Boardbook & supplies		3,500	1,200	(2,300)
100.500.511.. 490	Other Expenses			800	-	(800)
100.500.511.. 491	Dues & Fees	AASB Annual Dues \$10,724; AASB Boardbook & Online Policy Subscription \$5,700:		23,787	16,424	(7,363)
100.500.511.. 510	Equipment			-	-	-
Total 511 Board of Education				47,312	31,849	(15,463)
District Admin Support Services						
100.500.550.. 324	Non-Cert - Support Staff	1.88	FTE	119,008	125,199	6,191
100.500.550.. 361	Health/Life Insurance	Positions: 1 AP/Receiving/Purchasing,		27,260	28,077	817
100.500.550.. 362	Unemployment Insurance	0.88 Admin. Asst.		595	626	31
100.500.550.. 363	Worker's Compensation			1,190	1,252	62
100.500.550.. 364	FICA			9,104	9,578	474
100.500.550.. 366	PERS	\$145,000 salary floor from FY2008; not		161,060	172,544	11,484
100.500.550.. 369	Other Benefits			735	200	(535)
100.500.550.. 377	PERS On Behalf			3,596	5,817	2,220
100.500.550.. 410	Professional & Technical Ser	AS400 Hosting, Black Mtn, Frontline Education Software Support		30,700	31,035	335
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS (BM & Payroll) & Annual Audit Services		263,200	275,695	12,495
100.500.550.. 420	Staff Travel	ALASBO		1,500	-	(1,500)
100.500.550.. 433	Communications	GCI telecomm		1,200	1,200	-
100.500.550.. 440	Other Purchased Services	DO Copier Usage		6,500	6,750	250

Districtwide Dept.

Account Code	Description	Comments	FY2024 Budget Revision #1	FY2025 Budget	\$ Change
100.500.550.. 441	Rentals	Pitney Bowes machine	3,000	2,440	(560)
100.500.550.. 445	Insurance - Liability	10% increase	77,000	84,700	7,700
100.500.550.. 450	Supplies/Material/Media	Toner, envelopes, check stock, etc.	12,000	4,000	(8,000)
100.500.550.. 475	Supplies - Tech Related		600	350	(250)
100.500.550.. 490	Other Expenses		500	-	(500)
100.500.550.. 491	Dues & Fees		1,250	-	(1,250)
100.500.550.. 495	Indirect Recovery	FY21 Actual: -\$91,709; FY22 Actual: - \$106,590; FY23 Actual: -\$82152; large COVID grants gone in FY24	(70,000)	(70,000)	-
Total 550	District Admin Support Services		649,998	679,463	29,465

Human Resources

100.500.553.. 314	Cert - Director	0.50 FTE	62,943	66,129	3,187
100.500.553.. 361	Health/Life Insurance		20,785	21,408	623
100.500.553.. 362	Unemployment Insurance		315	331	16
100.500.553.. 363	Worker's Compensation		629	661	32
100.500.553.. 364	FICA		4,815	5,059	244
100.500.553.. 365	TRS		7,906	8,306	400
100.500.553.. 376	TRS On-Behalf		8,157	10,600	2,443
100.500.553.. 410	Professional & Technical Ser	Digital Insurance Services	23,940	24,000	60
100.500.553.. 420	Staff Travel	DEED Training	6,000	6,000	-
100.500.553.. 433	Communications		50	50	-
100.500.553.. 440	Other Purchased Services	Background Checks	3,500	3,500	-
100.500.553.. 450	Supplies/Material/Media		4,000	1,000	(3,000)
100.500.553.. 475	Supplies-Technology Related		1,000	1,000	-
100.500.553.. 490	Other Expenses		2,000	2,000	-
100.500.553.. 491	Dues & Fees	ATP; RISQ EaseCentral	12,500	12,700	200
Total 553	Human Resources		158,540	162,745	4,205

Operations & Maintenance

100.500.600.. 325	NonCert-Maint/Custodial	1.00 FTE	65,134	65,645	511
100.500.600.. 329	Substitutes	Temp workers	25,000	25,000	-
100.500.600.. 361	Health/Life Insurance		26,441	27,234	793
100.500.600.. 362	Unemployment Insurance		451	453	3
100.500.600.. 363	Worker's Compensation		903	906	3
100.500.600.. 364	FICA		6,895	6,934	39
100.500.600.. 366	PERS		19,829	19,942	112
100.500.600.. 377	PERS On Behalf		1,647	2,553	906
100.500.600.. 369	Other Benefits		200	200	-
100.500.600.. 410	Professional & Technical Services		4,000	-	(4,000)
100.500.600.. 420	Staff Travel		1,000	-	(1,000)
100.500.600.. 431	Water & Sewage		15,000	16,000	1,000
100.500.600.. 432	Garbage		10,500	11,000	500
100.500.600.. 433	Communications		6,200	1,500	(4,700)
100.500.600.. 435	Fuel for Heat	Budgeted at sites	-	-	-
100.500.600.. 436	Electricity	FY23 Actual: \$70,596	51,000	72,000	21,000
100.500.600.. 440	Other Purchased Services		1,300,000	1,325,000	25,000
100.500.600.. 443	Purchase Vehicle Maint	Vehicle Registrations	1,000	300	(700)
100.500.600.. 446	Property Insurance	10% Increase	285,960	314,556	28,596
100.500.600.. 450	Supplies/Material/Media		20,000	10,000	(10,000)

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

DRAFT

NOME PUBLIC SCHOOLS
Balance Sheet - Governmental Funds
School Operating Fund

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

Note: FY24 & FY25 data depends on timing of when bills are paid and when revenues are received. Ultimately, the District's General Fund holds around \$1.8M in FY24 and \$1.1M in FY25 between nonspendable and unassigned fund balance. In addition, the monies flowing through the special revenue funds are recorded in the financials in the General Fund cash account with offsetting transaction in Due to other funds liability account.

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

