Mayor
John Handeland

City Manager
Lee Smith

City Clerk
Dan Grimmer

Nome Common Council
Mark Johnson
Doug Johnson
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Cameron Piscoya
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MEMORANDUM

Date: May 17, 2025
To: Nome Common Council & Lee Smith, City Manager
From: Nickie Crowe, Finance Director
Subject: FY26 General Fund Budget Changes

The following are changes to the F26 General Fund Draft since the 4/28 work session.

General Fund	OPTION A Budget Adjustment Increase/ (Decrease) @ 11.5 Mills	OPTION B Budget Adjustment Increase/ (Decrease) @ 13 Mills	OPTION C Budget Adjustment Increase/ (Decrease) @ 11.5 Mills & 6% Sales Tax	OPTION D Budget Adjustment Increase/ (Decrease) @ 13 Mills & 6% Sales Tax	Description of Budget Changes
General Fund Revenue:	**15,887,113.16**	**15,887,113.16**	**15,887,113.16**	**15,887,113.16**	**Balance of Previous 4/28 Draft**
General Tax Collections					
REAL Property Tax		651,916.26		651,916.26	F26 Taxable Base pre-BOE 434,610,840; Mill Rate calculated at 11.5 or 13 mills
PERSONAL Property Tax		79,894.41		79,894.41	F26 Taxable Base pre-BOE 53,262,940; Mill Rate calculated at 11.5 or 13 mills
Sales Tax			800,000.00	800,000.00	Sales Tax Projected @ 6% - 60% of the Fiscal Year
Shared Revenue/Municipal Assistance					
OWL Grant for Library Patrons	(1,288.73)	(1,288.73)	(1,288.73)	(1,288.73)	OWL Grant reduced to normal annual allocation;
Public Safety Special Svs					
Ambulance Revenue - SEMT Payment	30,205.00	30,205.00	30,205.00	30,205.00	Increased F24 Estimated SEMT Payment to match annual reporting
Payment in Lieu of Tax/PILT					
Port PILT		8,343.67		8,343.67	
School PILT	34.50	106.57	34.50	106.57	Mill Rate Correction - 11.5 mills

General Fund	OPTION A Budget Adjustment Increase/ (Decrease) @ 11.5 Mills	OPTION B Budget Adjustment Increase/ (Decrease) @ 13 Mills	OPTION C Budget Adjustment Increase/ (Decrease) @ 11.5 Mills & 6% Sales Tax	OPTION D Budget Adjustment Increase/ (Decrease) @ 13 Mills & 6% Sales Tax	Description of Budget Changes
Pool Revenue					
Pool Passes	4,000.00	4,000.00	4,000.00	4,000.00	Entered F26 Pool Revenue estimates @ a total of $33,000
Pool Admissions	6,500.00	6,500.00	6,500.00	6,500.00	
Pool Swim Programs/Lessons	1,000.00	1,000.00	1,000.00	1,000.00	
Pool Equipment Rental	400.00	400.00	400.00	400.00	
Pool Facility Rental	20,000.00	20,000.00	20,000.00	20,000.00	
Pool Locker Rental	100.00	100.00	100.00	100.00	
Pool Resale - Food, Equipment	1,000.00	1,000.00	1,000.00	1,000.00	
Fund Balance Appropriation					
Fund Balance Appropriation	2,026,035.85	1,285,809.44	1,226,035.85	485,809.44	Increase based on changes in revenue & expense ; New Fund Balance Appropriation is **Option A** $2,049,869.51; **Option B** $1,309,643.10; **Option C** $1,249,869.51; **Option D** $509,643.10
Total FY26 Budget Changes	**$ 2,087,986.62**	**$ 2,087,986.62**	**$ 2,087,986.62**	**$ 2,087,986.62**	
Total Draft F26 General Fund Revenue	**$ 17,975,099.78**	**$ 17,975,099.78**	**$ 17,975,099.78**	**$ 17,975,099.78**	
General Fund Expense	**$ 15,887,113.16**	**$ 15,887,113.16**	**$ 15,887,113.16**	**$ 15,887,113.16**	Balance of Previous 4/28 Draft
Administration					
Finance Salary & Benefits	8,559.51	8,559.51	8,559.51	8,559.51	Remove Payroll Accounting Tech with 1/1/26 Start $49,295.16 /Accounting Tech P/T - increase hours to 20 hours per week & Add Port Accounting Tech III 15% of annual wages $57,854.67
Police					
Police Salary & Benefits	(102,480.13)	(102,480.13)	(102,480.13)	(102,480.13)	Remove 1 Po III & 1 CO III - 1.1.26 Start
Machinery & Equipment	798.97	798.97	798.97	798.97	Add new Taser Contract bundle difference - 5 year contract starts 8/25
NVFD					
NVFD Salary & Benefits	(11,580.67)	(11,580.67)	(11,580.67)	(11,580.67)	Changed payroll calculation for the ESA to actual hours worked weekly, instead of a percentage shared with Finance
Nome Recreation Center					
NRC Salary & Benefits	(54,996.81)	(54,996.81)	(54,996.81)	(54,996.81)	Removed 1 F/T Program Coordinator originally with 3/1/26 start / PERS Correction

General Fund	OPTION A Budget Adjustment Increase/ (Decrease) @ 11.5 Mills	OPTION B Budget Adjustment Increase/ (Decrease) @ 13 Mills	OPTION C Budget Adjustment Increase/ (Decrease) @ 11.5 Mills & 6% Sales Tax	OPTION D Budget Adjustment Increase/ (Decrease) @ 13 Mills & 6% Sales Tax	Description of Budget Changes
Pool					
Salary & Benefits	67,204.35	67,204.35	67,204.35	67,204.35	Estimated F26 Pool Payroll
Professional Services	1,000.00	1,000.00	1,000.00	1,000.00	Quarterly Water Quality Testing
Communications	1,292.40	1,292.40	1,292.40	1,292.40	Fastwyre Local Phone
Computer Network/Hardware/Software	100.00	100.00	100.00	100.00	Placeholder
Travel, Training & Related Costs	2,000.00	2,000.00	2,000.00	2,000.00	Lifeguard courses
Operating Supplies	3,450.00	3,450.00	3,450.00	3,450.00	Chemical Expenses
Resale Supplies	400.00	400.00	400.00	400.00	Goggles, Ear & Nose Plugs
Small Tools & Equipment	250.00	250.00	250.00	250.00	Placeholder
Tools & Equipment Repair & Maintenance	250.00	250.00	250.00	250.00	Placeholder
Bldg Maintenance Materials & Supplies	3,000.00	3,000.00	3,000.00	3,000.00	General Maintenance
Machinery & Equipment	5,000.00	5,000.00	5,000.00	5,000.00	Replacement Lines & Lifeguard Stands
Non-Departmental					
School Contribution	1,968,344.00	1,968,344.00	1,968,344.00	1,968,344.00	Add Nome Public Schools Contribution in at $3,400,000 total
Transfers - Interfunds					
Transfer Out - General Fund	195,395.00	195,395.00	195,395.00	195,395.00	Transfer out to Capital Project $150,000 to build up Equipment Replacement Funds; Transfer out to Special Revenue Fund $45,395 for IMLS Grant Match
Total FY26 Budget Changes	**$ 2,087,986.62**	**$ 2,087,986.62**	**$ 2,087,986.62**	**$ 2,087,986.62**	Note: Total FY24 General Fund Expense budget equals $16,789,422.90
Total Draft F26 General Fund Expense	**$ 17,975,099.78**	**$ 17,975,099.78**	**$ 17,975,099.78**	**$ 17,975,099.78**	

Note, the FY26 Proposed Budget General Fund Overview follows this memo.

FY2026 Draft Budget										
FY2026 Proposed Budget General Fund Overview	F22 Actuals	F23 Actuals	F24 Actuals	F25 YTD Actuals @ 04.30.25	O-24-06-01 F25 Approved Budget	O-25-03-01 F25 Proposed Amended Budget	F26 Proposed Budget @ 11.5 Mills	F26 Proposed Budget @ 13 Mills	F26 Proposed Budget @ 11.5 mills + 6% Sales Tax	F26 Proposed Budget @ 13 mills + 6% Sales Tax
General Fund Revenue										
Property Tax	4,265,185.10	4,629,258.52	4,420,266.56	4,560,299.22	4,863,522.62	4,863,907.82	5,610,548.47	6,342,359.14	5,610,548.47	6,342,359.14
Sales Tax	6,519,156.61	7,193,221.49	7,103,121.73	5,295,045.46	7,580,000.00	7,558,500.00	7,308,200.00	7,308,200.00	8,108,200.00	8,108,200.00
Hotel/Motel Tax	185,671.47	208,717.96	256,393.23	172,055.30	220,000.00	250,000.00	244,000.00	244,000.00	244,000.00	244,000.00
Tax Penalties & Interest	90,084.00	91,058.11	127,614.93	75,944.47	109,000.00	106,500.00	113,900.00	113,900.00	113,900.00	113,900.00
Permits Licenses & Fees	414,741.51	429,219.95	559,893.91	358,588.28	401,795.00	510,255.00	449,050.00	449,050.00	449,050.00	449,050.00
Shared Revenue/Muni Assistance	461,365.24	340,464.85	267,056.10	120,648.14	87,695.62	130,648.14	98,474.23	98,474.23	98,474.23	98,474.23
Payment in Lieu of Taxes	900,312.48	883,539.67	866,172.59	745,850.44	918,020.73	987,329.71	949,020.73	957,436.47	949,020.73	957,436.47
Charge for Services	366.60	-	-	-	500.00	500.00	-	-	-	-
Copies, Plat, Court Fees	2,041.85	1,403.06	4,483.30	983.60	4,750.00	3,750.00	3,550.00	3,550.00	3,550.00	3,550.00
Public Safety Special Services	109,319.65	240,980.71	195,954.93	112,013.99	128,100.00	125,350.00	132,855.00	132,855.00	132,855.00	132,855.00
Recreation	200,990.12	275,036.11	290,659.33	219,179.05	269,850.00	272,050.00	279,100.00	279,100.00	279,100.00	279,100.00
Nome Swimming Pool	29,740.17	22,895.63	5,242.69	26,017.83	28,400.00	33,500.00	33,000.00	33,000.00	33,000.00	33,000.00
Museum & Library	6,255.66	6,617.60	6,152.87	5,252.99	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Fines & Forfeitures	1,871.00	806.90	2,143.42	2,205.25	2,250.00	3,250.00	2,600.00	2,600.00	2,600.00	2,600.00
Investment & Interest Earnings	39,397.04	328,864.62	563,409.01	327,189.56	560,150.00	444,650.00	369,097.00	369,097.00	369,097.00	369,097.00
Building, Equipment, Land Lease Rentals	149,213.71	183,092.35	253,945.43	171,983.77	214,432.39	226,032.39	211,334.84	211,334.84	211,334.84	211,334.84
Donations & Contributions	44,432.00	36,062.65	19,518.00	9,485.18	15,000.00	16,000.00	9,500.00	9,500.00	9,500.00	9,500.00
Sale of General Fixed Assets	299,460.47	155,800.00	43,650.00	52,515.00	-	52,515.00	-	-	-	-
Transfers						25,000.00				
Proceeds: Issuance of a Lease/Insurance	48,254.17	-	114,120.12	400,000.00	148,500.00	400,000.00	-	-	-	-
Total Revenue Before Transfers:	**13,767,858.85**	**15,027,040.18**	**15,099,798.15**	**12,655,257.53**	**15,557,966.36**	**16,015,738.06**	**15,820,230.27**	**16,560,456.68**	**16,620,230.27**	**17,360,456.68**
Fund Bal Approp Landfill	-	-	-		-	-	-	-	-	-
Fund Bal Approp Equip/Vehicle	-	-	-		188,900.00	309,538.22	105,000.00	105,000.00	105,000.00	105,000.00
Fund Bal Appropriation	**-**	**-**	**-**		**2,066,700.97**	**2,465,882.05**	**2,049,869.51**	**1,309,643.10**	**1,249,869.51**	**509,643.10**
Total Revenue and Transfers:	**13,767,858.85**	**15,027,040.18**	**15,099,798.15**	**12,655,257.53**	**17,813,567.33**	**18,791,158.33**	**17,975,099.78**	**17,975,099.78**	**17,975,099.78**	**17,975,099.78**

FY2026 Proposed Budget General Fund Overview	F22 Actuals	F23 Actuals	F24 Actuals	F25 YTD Actuals @ 04.30.25	O-24-06-01 F25 Approved Budget	O-25-03-01 F25 Proposed Amended Budget	F26 Proposed Budget @ 11.5 Mills	F26 Proposed Budget @ 13 Mills	F26 Proposed Budget @ 11.5 mills + 6% Sales Tax	F26 Proposed Budget @ 13 mills + 6% Sales Tax
General Fund Expenditure										
Legislative	161,296.30	183,703.72	203,316.59	178,068.65	223,780.80	212,835.66	231,509.34	231,509.34	231,509.34	231,509.34
Administration	1,084,867.75	1,167,183.82	1,216,733.06	1,227,373.18	1,571,387.93	1,541,269.81	1,600,235.76	1,600,235.76	1,600,235.76	1,600,235.76
Information Technology	216,556.00	234,141.26	300,883.78	262,814.30	318,982.57	299,426.22	431,748.54	431,748.54	431,748.54	431,748.54
City Clerk	586,884.86	582,123.78	515,540.14	493,890.27	623,602.18	592,436.98	685,205.76	685,205.76	685,205.76	685,205.76
Planning & Engineering	131,717.27	106,692.24	158,604.96	183,802.81	194,039.64	192,930.19	226,407.53	226,407.53	226,407.53	226,407.53
Police	3,419,977.23	3,759,087.78	4,008,252.43	3,392,399.30	4,453,134.84	4,452,571.61	4,154,062.13	4,154,062.13	4,154,062.13	4,154,062.13
Animal Control	40,018.09	33,637.67	34,491.65	44,898.29	38,340.01	48,937.81	54,200.00	54,200.00	54,200.00	54,200.00
Fire Department	234,670.51	296,013.78	356,984.10	371,987.11	382,966.47	480,408.47	458,027.94	458,027.94	458,027.94	458,027.94
Ambulance Department	294,147.35	324,210.20	311,277.94	-	-	-	-	-	-	-
Public Works - Building Maintenance	548,787.42	687,528.89	767,341.68	640,563.41	851,377.93	846,976.81	1,005,240.83	1,005,240.83	1,005,240.83	1,005,240.83
Old St. Joe's	22,003.00	24,797.98	39,740.93	27,140.65	39,460.00	40,242.00	28,934.60	28,934.60	28,934.60	28,934.60
Mini Convention Center	104,547.92	78,326.99	45,849.83	41,218.83	64,819.88	67,374.88	52,749.58	52,749.58	52,749.58	52,749.58
Public Works Building	44,357.97	86,010.08	148,368.40	119,497.51	89,907.00	125,390.00	76,133.76	76,133.76	76,133.76	76,133.76
Senior Citizen's Building	55,098.35	68,043.67	61,497.59	73,973.99	71,627.35	83,115.61	65,266.92	65,266.92	65,266.92	65,266.92
Landfill	287,539.78	378,967.08	335,069.97	378,685.66	406,778.02	435,670.79	383,454.50	383,454.50	383,454.50	383,454.50
Cemetery	41,532.73	29,771.71	70,836.53	54,833.76	89,598.26	87,450.42	143,276.19	143,276.19	143,276.19	143,276.19
Parks / Playgrounds / Lights	48,265.10	53,225.38	50,788.75	90,535.98	71,387.50	96,107.50	48,312.32	48,312.32	48,312.32	48,312.32
Public Works - Road Maintenance	1,339,528.13	1,986,045.23	2,057,909.04	1,656,191.40	2,089,047.65	1,993,349.83	2,076,383.83	2,076,383.83	2,076,383.83	2,076,383.83
Recreation Center	721,752.31	807,555.89	818,389.87	743,096.27	1,026,727.36	922,646.07	1,016,833.48	1,016,833.48	1,016,833.48	1,016,833.48
Nome School Pool	66,963.98	43,976.90	35,986.18	95,767.97	67,452.49	123,908.72	83,946.75	83,946.75	83,946.75	83,946.75
Museum	323,111.39	267,615.11	314,054.46	286,953.02	400,762.38	364,470.02	391,700.21	391,700.21	391,700.21	391,700.21
Library	329,492.88	382,152.48	403,155.91	343,582.14	440,535.85	442,754.94	498,710.13	498,710.13	498,710.13	498,710.13
Katirvik	29,675.92	28,440.88	28,817.18	27,766.76	36,011.75	35,718.81	31,948.67	31,948.67	31,948.67	31,948.67
Visitor's Center	224,278.83	238,601.24	214,183.21	212,958.13	222,449.00	221,199.00	115,104.88	115,104.88	115,104.88	115,104.88
Non-Departmental	3,571,290.10	3,524,746.18	3,457,527.55	2,477,720.74	2,997,868.68	3,832,295.52	3,626,436.32	3,626,436.32	3,626,436.32	3,626,436.32
Total Expenditure Before Transfers:	**13,928,361.17**	**15,372,599.94**	**15,955,601.73**	**13,425,720.13**	**16,772,045.54**	**17,539,487.67**	**17,485,829.97**	**17,485,829.97**	**17,485,829.97**	**17,485,829.97**
Transfers Out - Interfunds	310,141.69	858,965.88	755,235.56	-	1,041,521.79	1,251,670.66	489,269.81	489,269.81	489,269.81	489,269.81
Total Expenditure & Transfers:	**14,238,502.86**	**16,231,565.82**	**16,710,837.29**	**13,425,720.13**	**17,813,567.33**	**18,791,158.33**	**17,975,099.78**	**17,975,099.78**	**17,975,099.78**	**17,975,099.78**
Revenue over Expense	**(470,644.01)**	**(1,204,525.64)**	**(1,611,039.14)**	**(770,462.60)**	**-**	**-**	**0.00**	**0.00**	**0.00**	**0.00**