



Nome Public Schools
Achieving Excellence

NOME PUBLIC SCHOOLS

FY 2024 DRAFT BUDGET #3

For Presentation to the Board April 11, 2023

Mrs. Sandra Martinson, President
Mrs. Jamie Burgess, Superintendent
Mrs. Darlene Trigg, Vice-President/Clerk
Mr. Bob Metcalf, Treasurer
Mrs. Nancy Mendenhall, Board Member
Ms. Marjorie Tahbone, Board Member

MISSION

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



April 6, 2023

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 2024. 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 FY2024 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 FY2024 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 FY2024 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 FY2024 budget timeline.

FY 2024 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 2024 1st Draft Budget presented to the Board at regular meeting
January 10, 2023

FY 2024 2nd Draft presented to the Board at regular meeting
March 14, 2023

FY 2024 3rd Draft/Final Budget presented to the Board at regular meeting
April 11, 2023

FY 2024 Budget Adoption at special session
April 25, 2023

General Fund Revenues and Expenditures

Below are the assumptions used to develop the budget.

Revenue Budget

We have developed this budget based on assumptions about legislative funding for FY2024. 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 \$3.2M City of Nome appropriation, which is 86% of the maximum allowable appropriation.

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 **\$15,843,741**:

- ❖ Enrollment projected at 693 students
- ❖ 90% of the BSA for Correspondence students – 27 projected
- ❖ Intensive students (13 x's the BSA of \$5,930) – 16 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 \$3,200,000
- ❖ Impact Aid estimated at \$35,200
- ❖ E-rate estimated with 90% discount rate on internet bills - \$1,338,461
- ❖ Other Revenues projected at \$310,000 (includes dorm and DOT rent, local contributions, gate fees)
- ❖ Utilize unreserved fund balance - **\$1,288,232**; leaving a **5.05%** fund balance which is *above* the Board stipulated 5% minimum.

Expenditure Budget

Below are the expenditure highlights and other considerations for FY2024. This budget includes:

- ❖ Annual step increases/salaries updated.
- ❖ A 2% increase to health insurance premium rates.
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS.
- ❖ Staffing based on a combination of needs-based and overall monetary availability per revenue and expenditure assumptions.
- ❖ A 10% increase to liability and property insurance per AMLJIA letter.
- ❖ Utilities remain close to status quo, with the exception of heating fuel which has been decreased slightly below FY23 costs, but still remains a hefty price tag of \$950,000 total between bulk fuel purchase and drayage of fuel.

Nome Elementary School

- ❖ Added back in the vacant 4th grade teacher position.
- ❖ Added 2 FTE Special Education Teachers; total of 4 FTE Sped Teachers.
- ❖ Reduce Special Education paraprofessional from 3.2 FTEs to 2 FTEs.
- ❖ Non-personnel budgets remain status quo.

Anvil City Science Academy

- ❖ Retained same staffing levels as FY23, but moved 0.5 FTE Regular Instruction to 0.5 FTE Special Education Instruction.

- ❖ Non-personnel budgets remain status quo.

Nome-Beltz Middle High School

- ❖ Increased staffing expense by 2.0 FTE – Behavior Specialist (was grant-funded in FY23) and Music Teacher.
- ❖ Reduced Counselor position from 1 FTE to 0.5 FTE (mid-year change in FY23)
- ❖ Added 1 FTE position in Regular Instruction (pulled 0.5 FTE from Sped Teacher and 0.5 FTE from Counselor position to accomplish this)
- ❖ Non-Personnel budgets remain status quo.

Districtwide

- ❖ Increased Extensions Teacher FTE to 0.84 to accommodate higher student load and additional work days necessary.
- ❖ Changed 1.0 FTE Human Resources Director to 0.50 FTE Assistant Superintendent/0.50 FTE Human Resources Director, which is now filled.
- ❖ Transfer to Food Service status quo at \$75,000.
- ❖ Transfer to Pupil Transportation status quo at \$40,000.
- ❖ Transfer to CIP reduced to \$100,000.

We thank you for your consideration of the FY2024 budget.

Sincerely,



Jamie Burgess
Superintendent



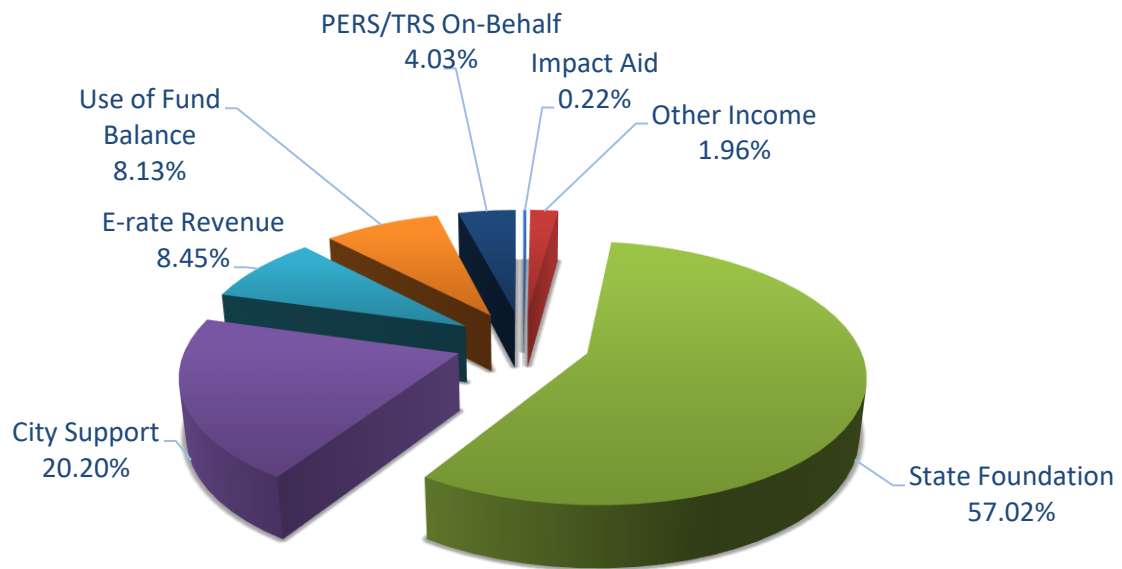
Genevieve Hollins
Contracted CFO

NOME PUBLIC SCHOOLS

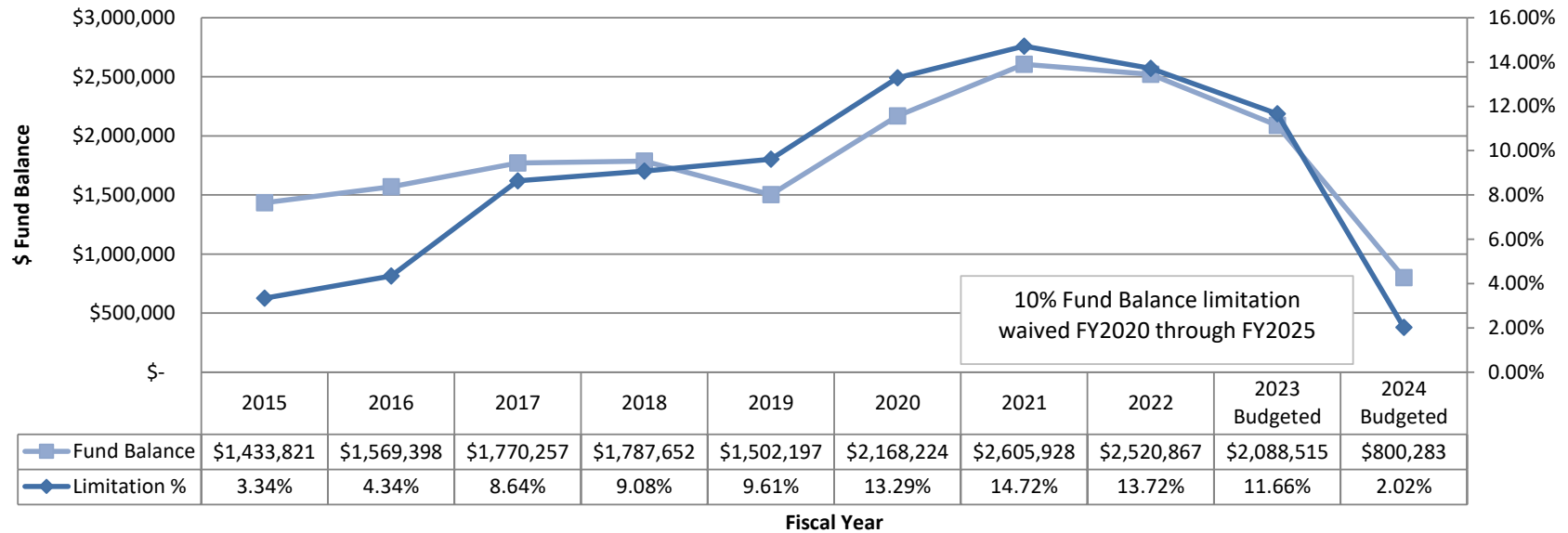
Revenue Budget

	FY2022 Actual	FY2023 Budget as of Jan' 23	FY2024 Budget	Change
<i>Enrollment Projection</i>	665.6+14IN 20.3 corresp	693.95+15IN 27.7 corresp	693+16IN 27 corresp	-0.95+1IN -0.7 corresp
FUND 100: General Operating Fund				
City Appropriation	\$ 3,000,000	\$ 3,150,000	\$ 3,200,000	\$ 50,000
State of Alaska Foundation	8,858,991	9,013,262	9,034,235	20,973
Other State Revenue (TRS)	805,842	503,071	595,060	91,989
Other State Revenue (PERS)	110,375	28,355	43,399	15,043
Impact Aid (Federal)	30,807	35,200	34,354	(846)
E-rate Revenue (Federal)	794,449	1,338,461	1,338,461	-
Other Revenue (Fees/Gate/Rental)	322,297	385,000	310,000	(75,000)
Use of (Addition to) Fund Balance	85,061	432,352	1,288,232	855,880
FUND TOTAL	\$ 14,007,822	\$ 14,885,702	\$ 15,843,741	\$ 958,039
 TOTAL GENERAL FUND REVENUE	 \$ 14,007,822	 \$ 14,885,702	 \$ 15,843,741	 \$ 958,039

**NOME PUBLIC SCHOOLS
Revenues by Source
FY 2024**



Fund Balance 10 Year History FY2015 - FY2024 Budgeted



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2024: \$ 800,283

Less Exemptions per 4 AAC 09.160(a)

Inventory (Fuel) \$ 50,000

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

Federal Impact Aid Received \$ 34,354

Fund Balance Subject to 10% Limitation \$ 315,929

Nonexempt fund balance as a percentage of current year expenditures:

Fund Balance Subject to Limitation	\$ 315,929		2.02%
Current Year Expenditures (Fxs 100-700)	\$ 15,628,741	=	

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	\$ 800,283		5.05%
Grand Total Current Year Expenditures	\$ 15,843,741	=	

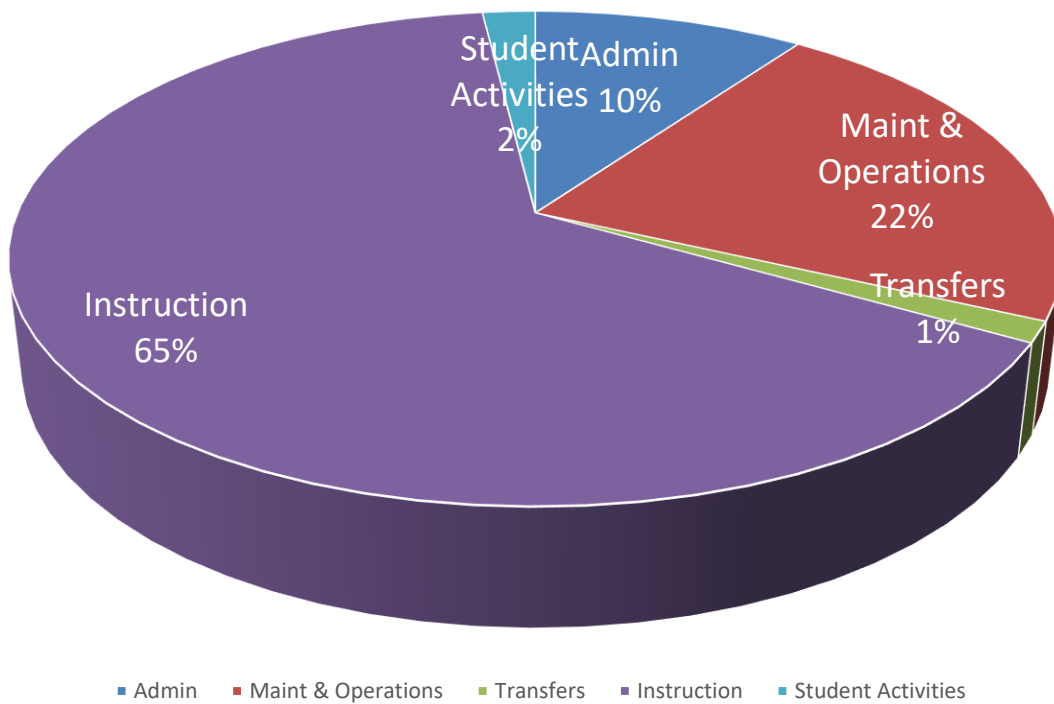
NOME PUBLIC SCHOOLS

Expenditure Summary by Function

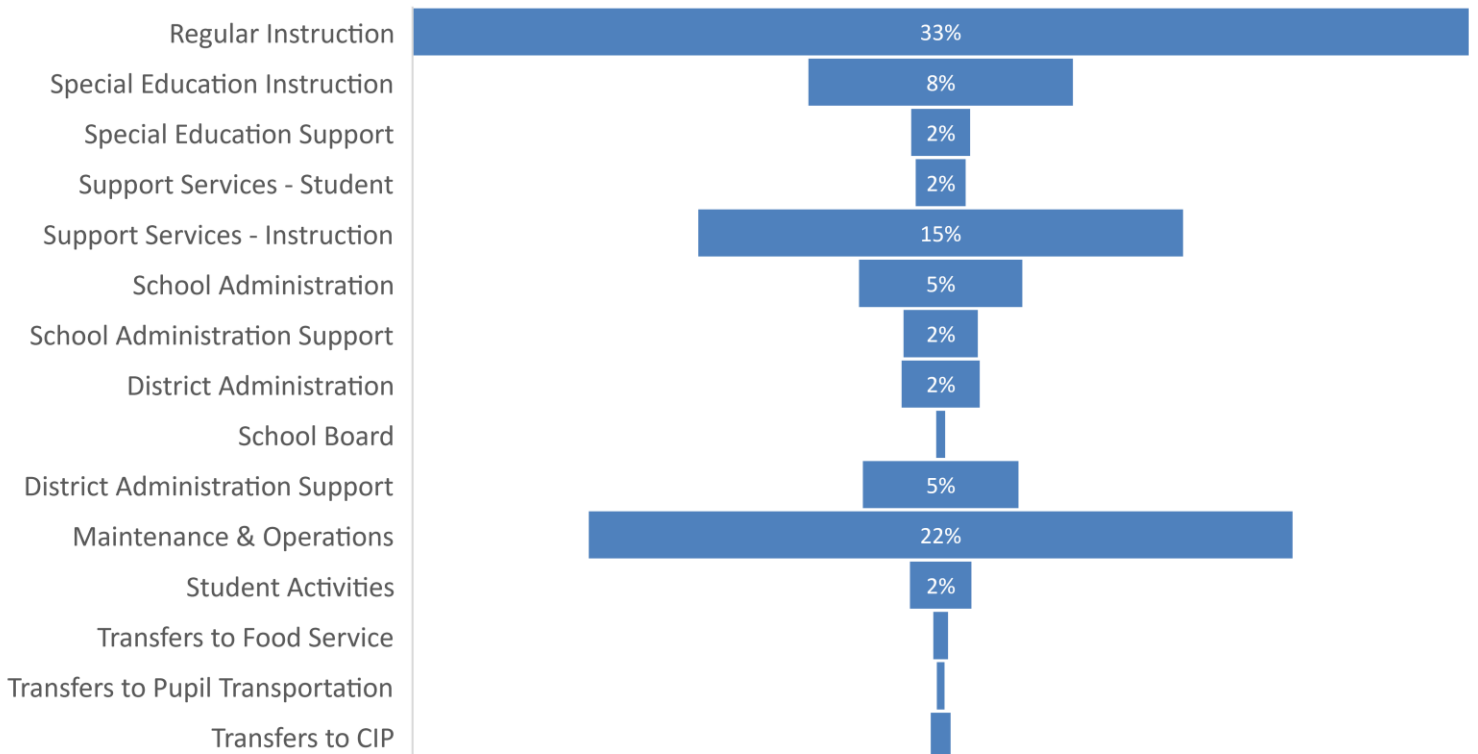
FY 2024 Budget									
Function		FY2022 Actual	FY2023 Budget as of Jan' 23	FY2024 Budget	Increase (Decrease)	Percent Increase	Percent of FY 2024 Total		
100	Instruction	\$ 4,926,049	\$ 4,689,506	\$ 5,218,706	\$ 529,201	10.14%	32.94%		
200	Special Education Instruction	926,573	1,020,998	1,307,426	286,428	21.91%	8.25%		
220	Special Education Support	232,327	304,902	293,548	(11,354)	-3.87%	1.85%		
300	Support Services - Student	304,721	205,760	248,571	42,811	17.22%	1.57%		
35X	Support Services - Instruction	1,624,213	2,381,628	2,396,103	14,476	0.60%	15.12%		
400	School Administration	785,782	696,334	807,447	111,113	13.76%	5.10%		
	Sub Total Instruction	\$ 8,799,665	\$ 9,299,128	\$ 10,271,802	\$ 972,674	9.47%	64.83%		
450	School Administration Support	\$ 363,956	\$ 321,173	\$ 367,270	\$ 46,097	12.55%	2.32%		
510	District Administration	271,856	279,773	388,291	108,518	27.95%	2.45%		
511	School Board	30,388	47,312	47,312	-	0.00%	0.30%		
55X	District Administration Support	738,347	784,215	769,163	(15,052)	-1.96%	4.85%		
600	Maintenance & Operations	2,929,698	3,532,549	3,478,285	(54,264)	-1.56%	21.95%		
700	Student Activities	358,912	306,552	306,618	67	0.02%	1.94%		
	Sub Total Admin/O&M	\$ 4,693,157	\$ 5,271,574	\$ 5,356,939	\$ 85,365	1.59%	33.81%		
	Sub Total Inst/Admin/O&M	\$ 13,492,822	\$ 14,570,702	\$ 15,628,741	\$ 1,058,039	6.77%	98.64%		
900	Transfers								
900..552	Transfers to Food Service	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%	0.47%		
900..553	Transfers to Pupil Transportation	40,000	40,000	40,000	-	0.00%	0.25%		
900..554	Transfers to CIP	400,000	200,000	100,000	(100,000)	0.00%	0.63%		
900...555	Transfers to Apartment Fund	-	-	-	-	0.00%	0.00%		
	Sub Total Transfers	\$ 515,000	\$ 315,000	\$ 215,000	\$ (100,000)	-46.51%	1.36%		
	Total General Fund	\$ 14,007,822	\$ 14,885,702	\$ 15,843,741	\$ 958,039	6.05%	100.00%		

NOME PUBLIC SCHOOLS

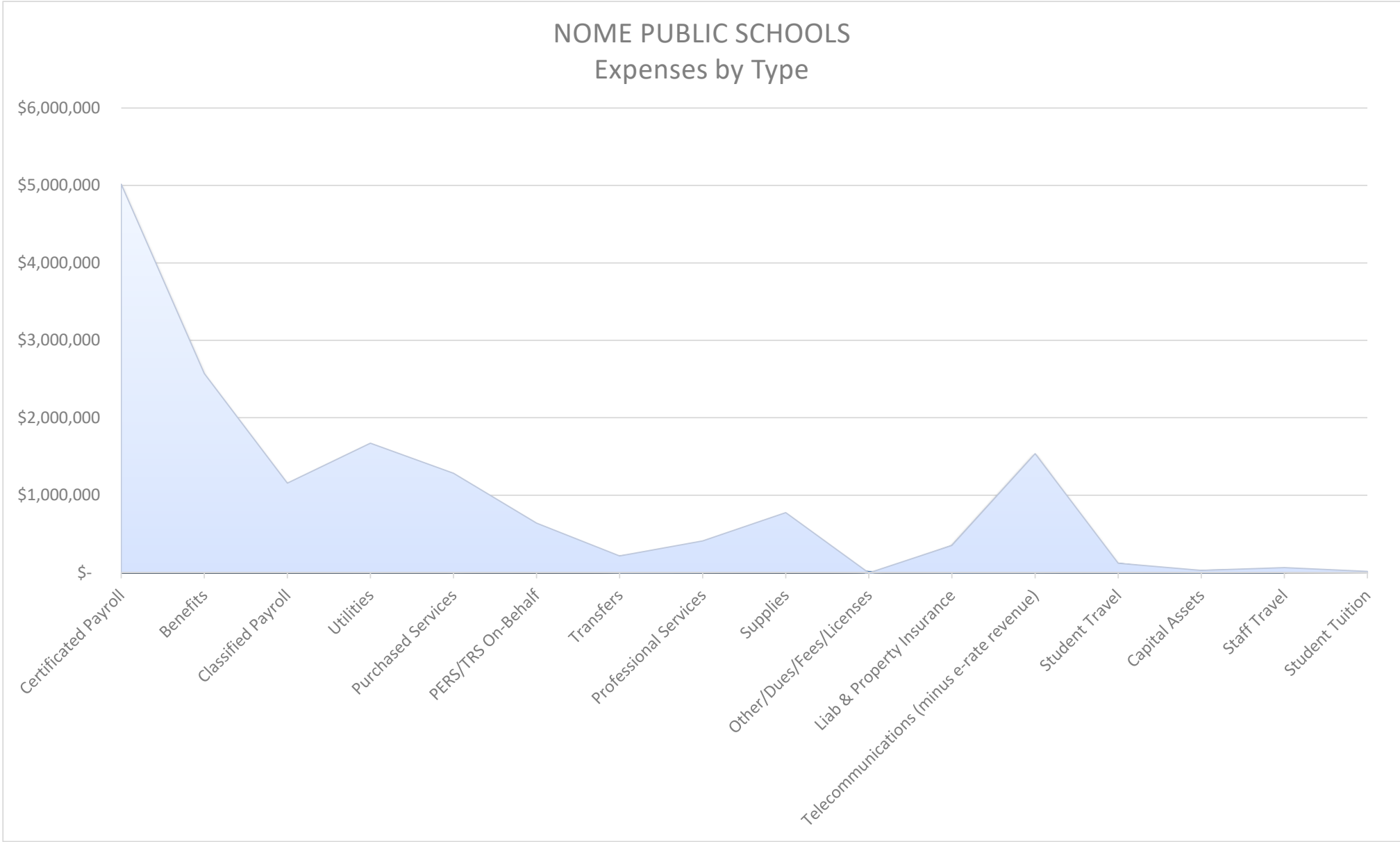
Expenditures by Function Groupings



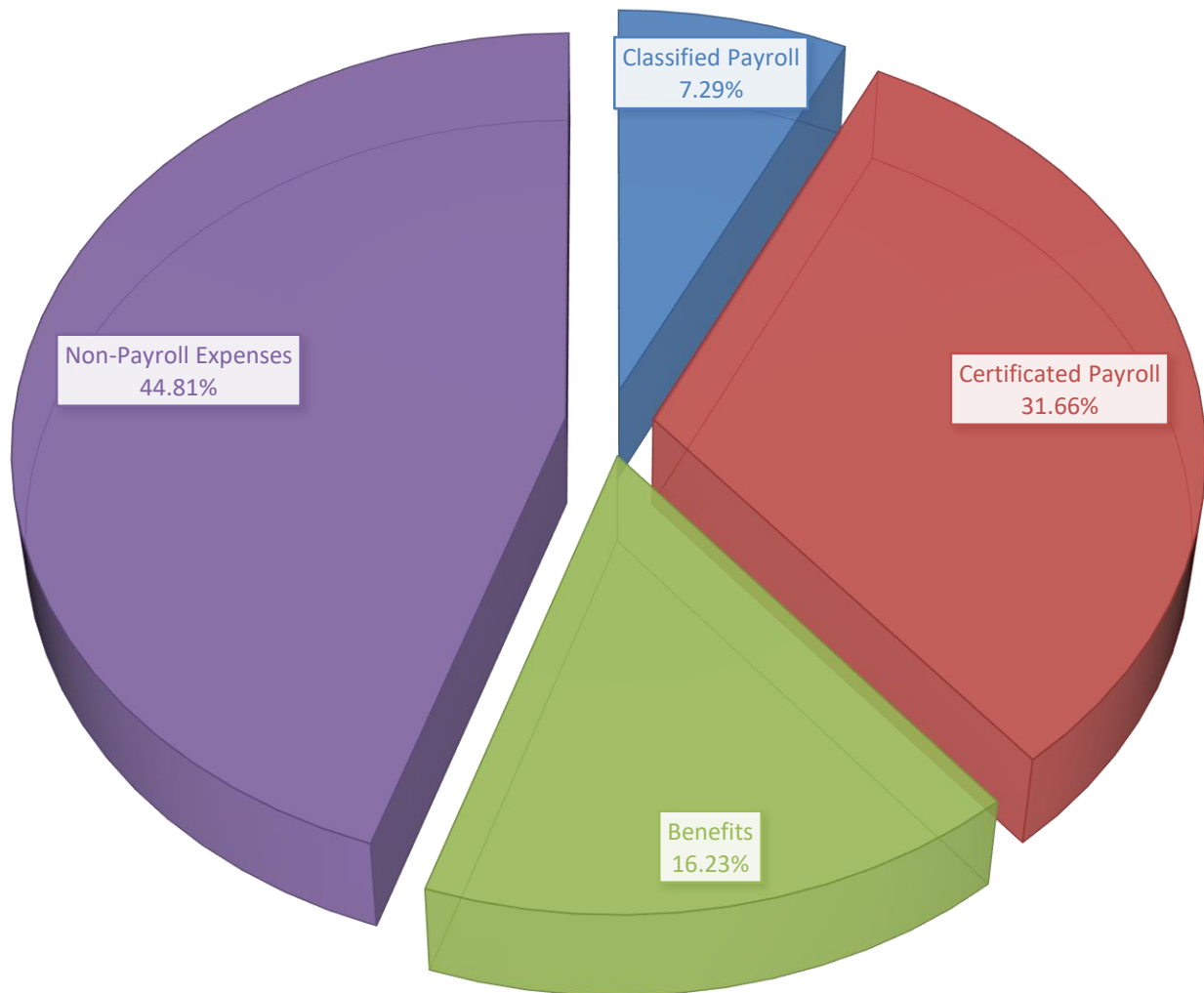
Expenditures by Function



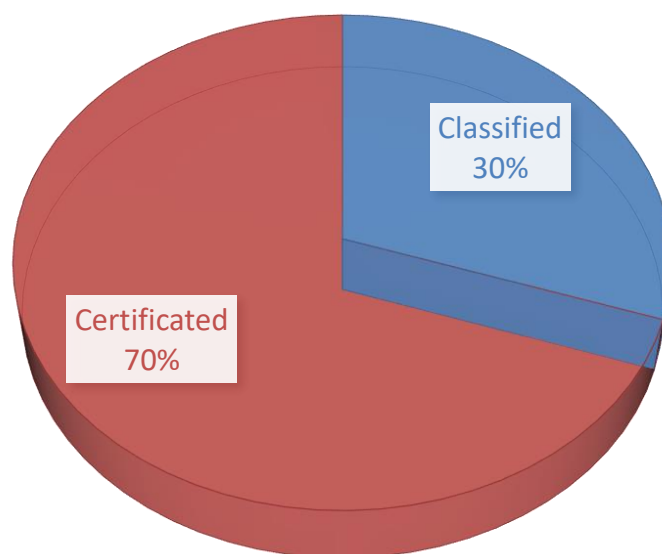
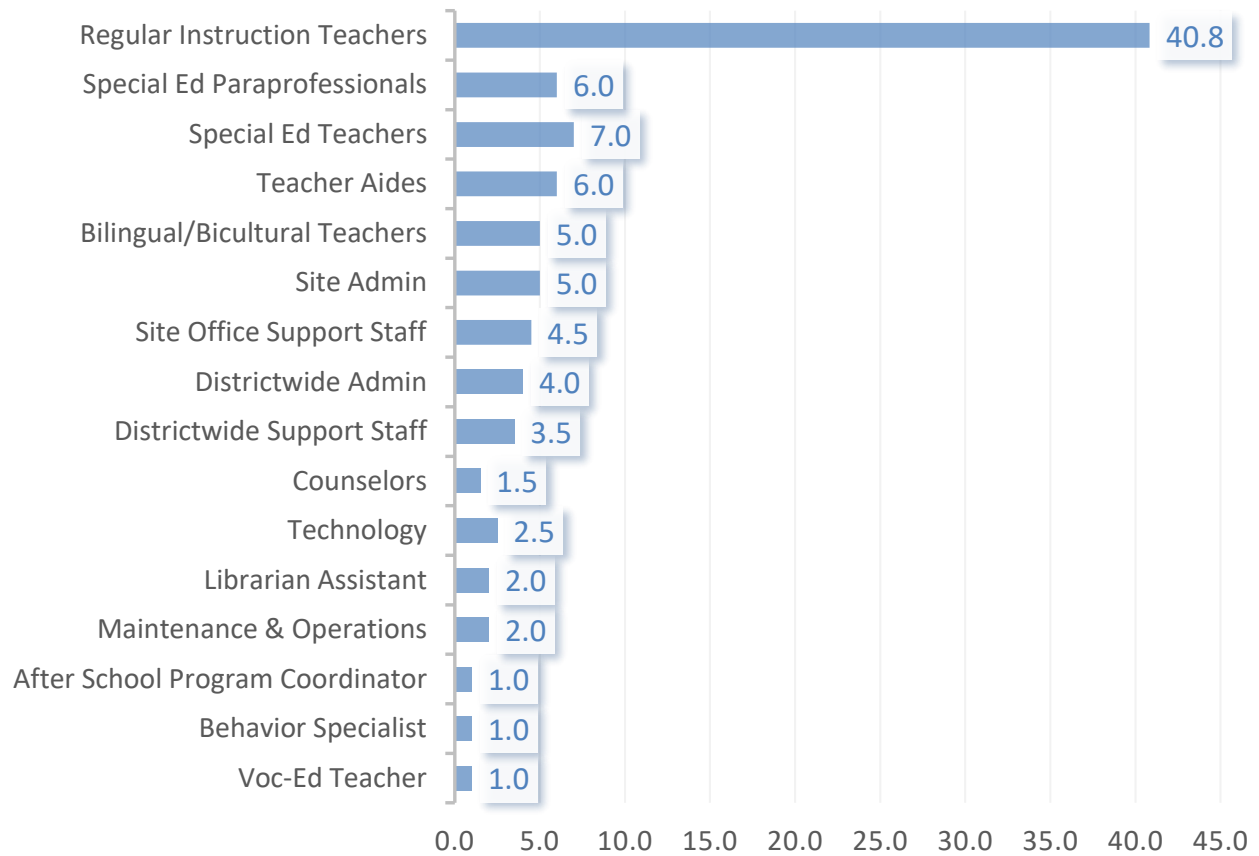
NOME PUBLIC SCHOOLS
Expenses by Type



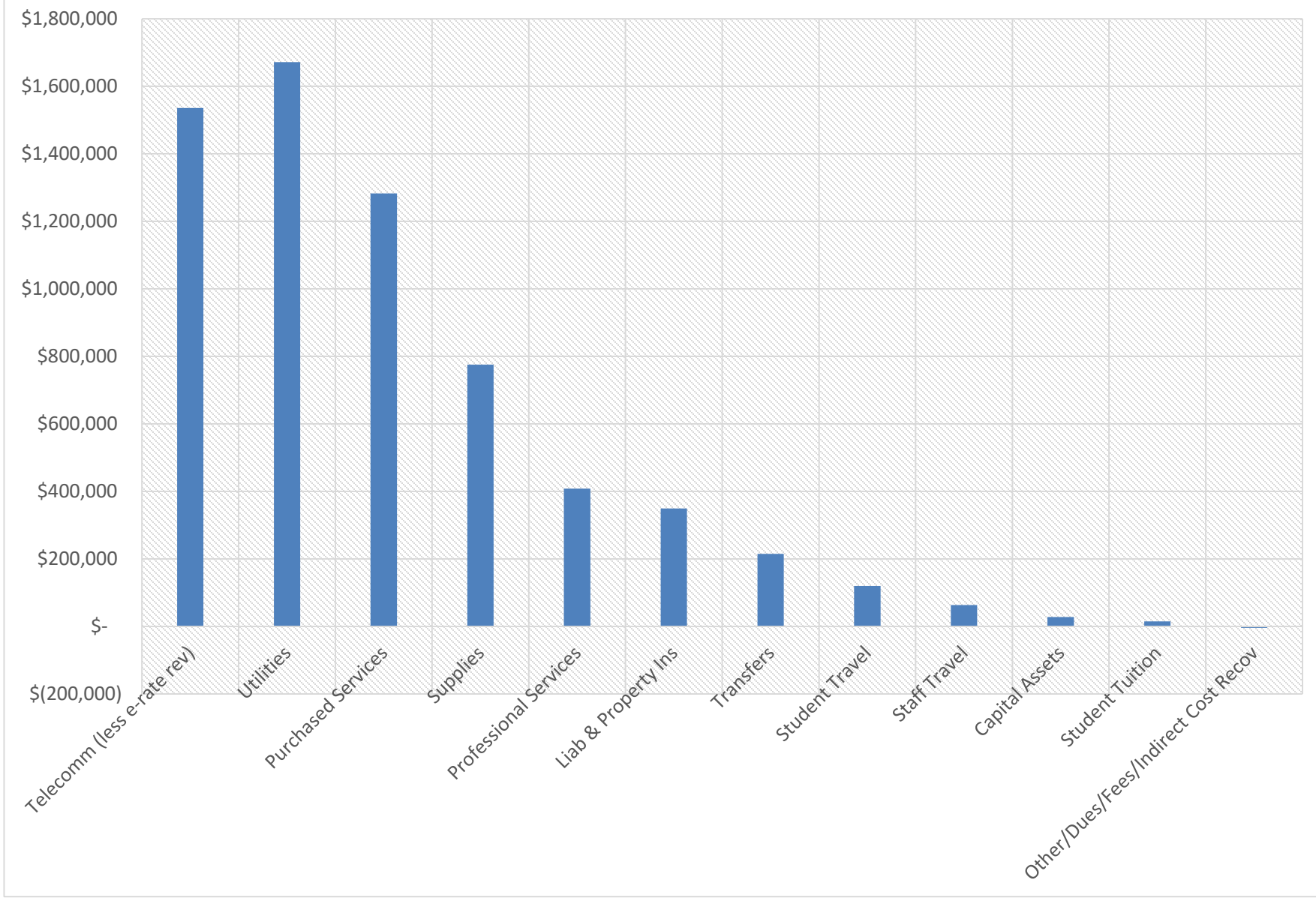
**NOME PUBLIC SCHOOLS
PAYROLL & NON-PAYROLL COSTS
FY 2024 BUDGET**

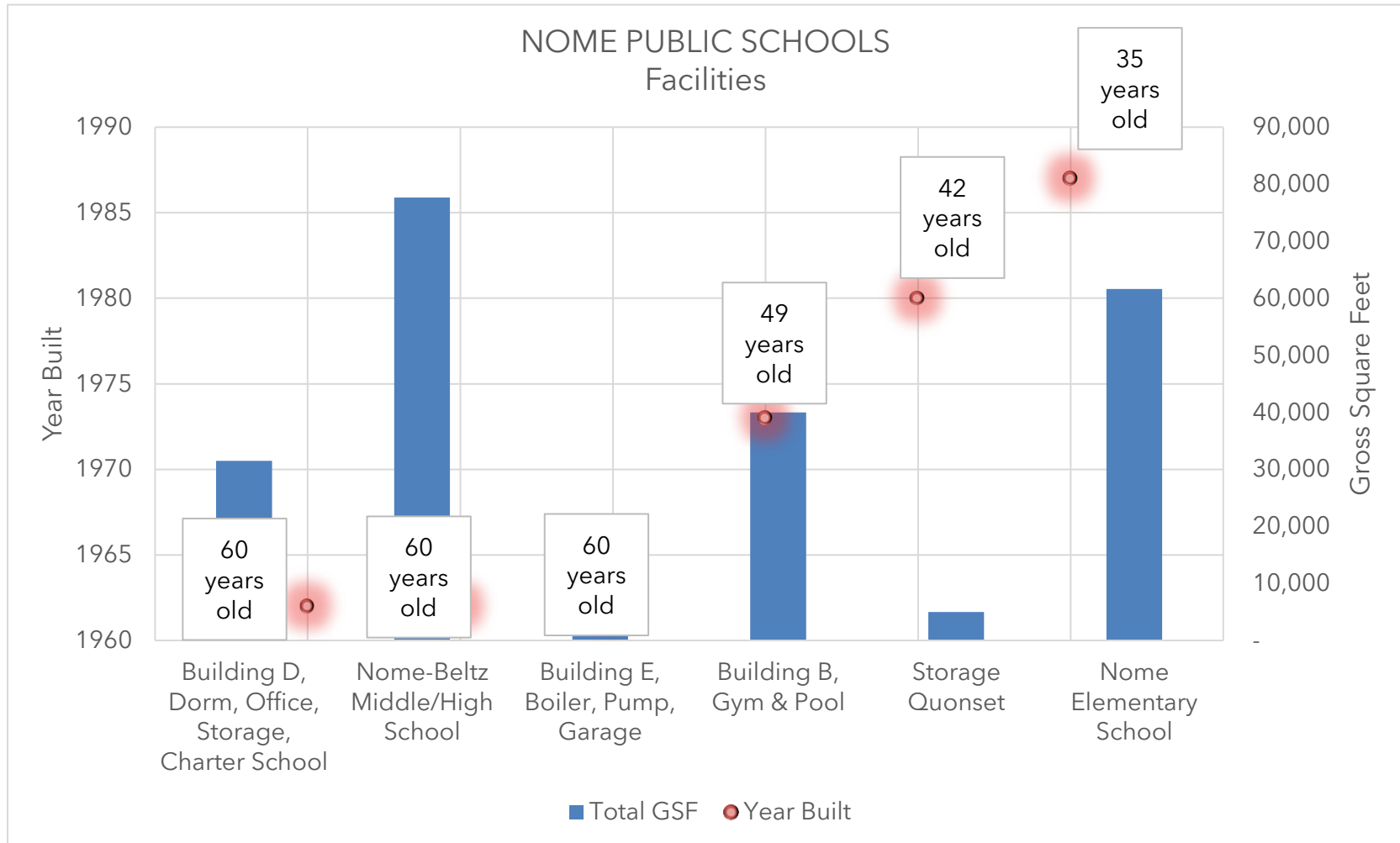


NOME PUBLIC SCHOOLS TYPES OF EMPLOYEES



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

FY 2024 Budget

Location 300

	FY2023 Budget as of Jan' 23	FY2024 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,962,728	\$ 2,158,611	\$ 195,883	9.98%
120 Bilingual/Bicultural	154,827	242,478	87,651	56.61%
200 Special Education	426,592	640,624	214,032	50.17%
300 Support Services - Students	250	250	-	0.00%
350 Support Services - Instruction	500	500	-	0.00%
351 Improvement of Instr. Svsc.-Tech	2,635	2,700	65	2.47%
352 Support Services - Library	79,276	82,567	3,291	4.15%
354 Staff Inservice	1,500	1,500	-	0.00%
400 School Administration	292,758	302,926	10,168	3.47%
450 School Administration Support	136,081	171,654	35,574	26.14%
600 Operations & Maintenance	484,825	467,950	(16,875)	-3.48%
Fund Total	3,541,972	4,071,761	529,789	14.96%
TOTAL	\$ 3,541,972	\$ 4,071,761	\$ 529,789	14.96%

# Students (PreK-5)	338.0	338.0	0.0	0.00%
# Teachers	20.29	23.29	3.0	14.79%
# Classified	7.5	6.0	(1.5)	-20.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	18.8	14.5	(4.3)	-22.71%
Average Per Pupil Expenditure	\$ 10,479	\$ 12,047	\$ 1,567	14.96%

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 300 Nome Elementary

Elementary			FY2023			
Account Code	Description	Comments	Budget as of Jan' 23	FY2024 Budget	Change	
Regular Instruction						
100.300.100	315	Cert-Teacher	17.00 FTE	\$ 1,199,023	\$ 1,309,223	\$ 110,200
100.300.100	316	Extra Duty		1,000	1,000	-
100.300.100	323	NonCert-Aides	1.00 FTE	36,217	43,031	6,814
100.300.100	329	Substitute and Temporary	173 cert teacher sub days	44,460	45,000	540
100.300.100	361	Health/Life Insurance		232,772	256,045	23,273
100.300.100	362	Unemployment Insurance		2,561	6,991	4,430
100.300.100	363	Worker's Comp		12,807	13,983	1,176
100.300.100	364	FICA		23,634	25,795	2,160
100.300.100	365	TRS		150,723	164,564	13,841
100.300.100	366	PERS		7,968	9,467	1,499
100.300.100	369	Other Benefits		2,100	500	(1,600)
100.300.100	376	TRS On Behalf		144,602	169,675	25,073
100.300.100	377	PERS On Behalf		1,010	1,287	277
\$400 per Cert Teacher Plus						
100.300.100	390	Transportation Allowance	Travel Relocation	13,400	20,800	7,400
100.300.100	433	Telecommunications	Postage	2,000	2,000	-
(Meter Rental; copier maintenance;						
100.300.100	440	Other Purchased S Cogna)		7,250	7,250	-
100.300.100	450	Supplies/Material/Media		51,200	52,000	800
100.300.100	471	Textbooks		20,000	20,000	-
ATRT, MAP, DIBELS, Digital Lessons,						
100.300.100	475	Supplies - Tech Related	Safari Montage	9,000	9,000	-
100.300.100	490	Other Expenses		1,000	1,000	-
Total	100	Regular Instruction		1,962,728	2,158,611	195,883
Bilingual/Bicultural						
100.300.120	315	Cert-Teacher	2.29 FTE	110,687	176,200	65,512
100.300.120	329	Substitutes/Temporary	10 cert teacher sub days	2,500	2,500	-
100.300.120	361	Health/Life Insurance		3,502	5,655	2,153
100.300.120	362	Unemployment Insurance		226	893	667
100.300.120	363	Worker's Compensation		1,132	1,787	655
100.300.120	364	FICA		1,796	2,746	950
100.300.120	365	TRS		13,902	22,131	8,228
100.300.120	376	TRS On Behalf		13,349	22,835	9,487
100.300.120	369	Other Benefits		200	200	-
\$400 per Cert Teacher &						
100.300.120	390	Travel Allowance	Relocation Reimb	917	916	(1)
100.300.120	450	Supplies/Material/Media		6,365	6,365	(0)
100.300.120	491	Dues & Fees		250	250	-

Elementary				FY2023		
Account Code				Budget as of		
Description				Jan' 23	FY2024 Budget	Change
Comments						
Total	120	Bilingual/Bicultural		154,827	242,478	87,651
Special Education						
100.300.200	315	Cert-Teacher	4.00 FTE	155,682	289,607	133,925
100.300.200	316	Extra Duty		16,000	16,000	-
100.300.200	323	NonCert-Aides	2.00 FTE	67,660	77,556	9,896
100.300.200	329	Substitutes/Temporary	96 cert teacher sub days	25,000	25,000	-
100.300.200	361	Health/Life Insurance		35,140	59,668	24,528
100.300.200	362	Unemployment Insurance		529	2,041	1,512
100.300.200	363	Worker's Compensation		2,643	4,082	1,438
100.300.200	364	FICA		9,346	12,045	2,699
100.300.200	365	TRS		21,563	38,384	16,821
100.300.200	366	PERS		14,885	17,062	2,177
100.300.200	376	TRS On Behalf		20,785	37,533	16,748
100.300.200	377	PERS On Behalf		1,888	2,255	368
100.300.200	369	Other Benefits		320	640	320
100.300.200	390	Travel Allowance	\$400 per Cert Teacher & Relocation Reimb	7,800	12,100	4,300
100.300.200	410	Professional & Technical	PT/OT/Speech that is over and beyond what grant can carry	36,500	36,500	-
100.300.200	450	Supplies/Material/Media		10,700	10,000	(700)
100.300.200	491	Dues & Fees		150	150	-
Total	200	Special Education		426,592	640,624	214,032
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	-
Total	350	Support Services - Instruction		500	500	-
Improvement of Instructional Services - Technology						
100.300.351	475	Software License	Learning A-Z, Starfall, Math	2,635	2,700	65
Total	351	Improvement of Instructional Services - Tech		2,635	2,700	65
Library Services						
100.300.352	323	NonCert-Aides	1.00 FTE	40,138	41,714	1,576
100.300.352	361	Health/Life Insurance		22,659	23,113	453
100.300.352	362	Unemployment Insurance		80	209	128
100.300.352	363	Worker's Compensation		401	417	16
100.300.352	364	FICA		3,071	3,191	121

			FY2023		
Elementary			Budget as of		
Account Code	Description	Comments	Jan' 23	FY2024 Budget	Change
100.300.352	366 PERS		8,830	9,177	347
100.300.352	377 PERS On Behalf		597	1,247	650
100.300.352	450 Supplies/Material/Media		2,500	2,500	-
100.300.352	475 Tech Supplies - Software Licenses		1,000	1,000	-
Total	352 Support Service - Instruction - Library		79,276	82,567	3,291
Staff Inservice					
100.300.354	450 Supplies/Material/Media		1,500	1,500	-
Total	354 Staff Inservice		1,500	1,500	-
School Administration					
100.300.400	313 Principal	2.00 FTE	203,646	208,737	5,091
100.300.400	361 Health/Life Insurance	Positions: 1 Principal & 1	24,278	24,761	484
100.300.400	362 Unemployment Insurance	Assistant Principal	407	1,044	636
100.300.400	363 Worker's Compensation		2,036	2,087	51
100.300.400	364 FICA		2,953	3,027	74
100.300.400	365 TRS		25,578	26,217	639
100.300.400	376 TRS On Behalf		24,560	27,052	2,493
100.300.400	390 Travel Allowance		3,000	3,500	500
100.300.400	420 Staff Travel		-	200	200
100.300.400	433 Communications		-	-	-
100.300.400	440 Other Purchased Services	Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.300.400	450 Supplies/Materials/Media		1,000	1,000	-
100.300.400	490 Other Expenses		2,000	2,000	-
100.300.400	491 Dues & Fees	NAESP Membership x 2	1,300	1,300	-
Total	400 School Administration		292,758	302,926	10,168
School Administration Support					
100.300.450	324 NonCert-Support	2.00 FTE	67,014	81,329	14,315
100.300.450	361 Health/Life Insurance	Positions: Secretary and	44,959	60,998	16,039
100.300.450	362 Unemployment Insurance	Registrar	134	407	273
100.300.450	363 Worker's Compensation		670	813	143
100.300.450	364 FICA		5,127	6,222	1,095
100.300.450	366 PERS		14,743	17,892	3,149
100.300.450	377 PERS On Behalf		1,870	2,428	559
100.300.450	440 Other Purchased Services	Copier Overages (pg count)	1,215	1,215	-
100.300.450	450 Supplies/Materials/Media		350	350	-
Total	450 School Administration Support		136,081	171,654	35,574
Operations & Maintenance					
100.300.600	431 Water & Sewer		17,510	17,550	40
100.300.600	432 Garbage		9,270	9,300	30
100.300.600	435 Fuel-Heating		302,000	285,000	(17,000)
100.300.600	436 Electricity		156,045	156,100	55
Total	600 Maintenance & Operations		484,825	467,950	(16,875)
Total	100 School Operating Fund		\$ 3,541,972	\$ 4,071,761	\$ 529,789
Total	300 Nome Elementary		\$ 3,541,972	\$ 4,071,761	\$ 529,789

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



ANVIL CITY SCIENCE ACADEMY

FY 2024 Budget

Location 025

	FY2023 Budget as of Jan' 23	FY2024 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 478,896	\$ 453,948	\$ (24,948)	-5.21%
160 Vocational Education	500	500	-	0.00%
200 Special Education Instruction	63,949	115,300	51,351	80.30%
351 Improvement of Instr. Svc.-Tech	470	470	-	0.00%
400 School Administration	168,969	174,324	5,355	3.17%
450 School Administration Support	41,316	37,741	(3,575)	-8.65%
700 Student Activities	3,276	3,276	-	0.00%
Fund Total	757,376	785,558	28,182	3.72%

TOTAL	\$ 757,376	\$ 785,558	\$ 28,182	3.72%
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# Students (6-8)	59.50	60.00	0.50
# Teachers	3.50	3.50	0.00
# Classified	1.50	1.50	0.00
# Administrators	1.00	1.00	0.00
Pupil / Teacher Ratio	17.00	17.14	0.14
Average Per Pupil Expenditure	\$ 12,729	\$ 13,093	\$ 363.63

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 025 Anvil City Science Academy

			FY2023		
Anvil City Science Academy			Budget as of	FY2024	
Account Code	Description	Comments	Jan' 23	Budget	\$ Change
Regular Instruction					
100.025.100 315	Cert-Teacher	3.00 FTE	\$ 269,129	\$ 232,737	\$ (36,392)
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	27.69 cert teacher sub days	7,200	7,200	-
100.025.100 361	Health/Life Insurance		76,449	92,942	16,493
100.025.100 362	Unemployment Insurance		553	1,200	647
100.025.100 363	Worker's Compensation		2,763	2,399	(364)
100.025.100 364	FICA		4,453	3,925	(528)
100.025.100 365	TRS		33,803	29,232	(4,571)
100.025.100 366	PERS		-	-	-
100.025.100 376	TRS On Behalf		32,457	30,163	(2,294)
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 369	Other Benefits		200	200	-
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	1,600	3,500	1,900
100.025.100 420	Staff Travel		3,000	3,000	-
100.025.100 433	Communications		1,000	1,000	-
	(Meter Rental; copier maintenance;				
100.025.100 440	Other Purchased Sv Cognia)		4,950	4,950	-
100.025.100 450	Supplies/Material/Media		34,000	34,000	-
100.025.100 471	Textbooks		1,000	1,000	-
100.025.100 475	Supplies - Tech Related	Software License	6,340	6,500	160
100.025.100 510	Equipment		-	-	-
Total 100	Regular Instruction		478,896	453,948	(24,948)
Vocational Education					
100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	500	500	-
Total 160	Vocational Education		500	500	-
Special Education Instruction					
100.025.200 315	Cert-Teacher	0.50 FTE	-	37,942	37,942
100.025.200 324	Paraprofessional	1.00 FTE	37,571	39,161	1,590
100.025.200 329	Substitute/Temporary		1,040	1,000	(40)
100.025.200 361	Health/Life Insurance		11,680	12,014	334
100.025.200 362	Unemployment Insurance		77	391	313
100.025.200 363	Worker's Compensation		386	781	395
100.025.200 364	FICA		3,914	4,546	632
100.025.200 365	TRS		-	4,765	4,765
100.025.200 366	PERS		8,266	8,616	350
100.025.200 376	TRS On-Behalf		-	4,917	4,917

Anvil City Science Academy			FY2023		
Account Code	Description	Comments	Budget as of Jan' 23	FY2024 Budget	\$ Change
100.025.200 377	PERS On-Behalf		1,015	1,168	153
Total 200	Special Education Instruction		63,949	115,300	51,351
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	116,072	118,974	2,902
100.025.400. 316	Extra Duty Pay	curriculum development/planning	6,600	6,600	-
100.025.400. 361	Health/Life Insurance		11,680	11,914	234
100.025.400. 362	Unemployment Insurance		232	595	363
100.025.400. 363	Worker's Compensation		1,161	1,190	29
100.025.400. 364	FICA		1,683	1,725	42
100.025.400. 365	TRS		14,579	14,943	364
100.025.400. 376	TRS On Behalf		13,998	15,419	1,421
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		-	-	-
100.025.400. 490	Other Expenses		2,000	2,000	-
100.025.400. 491	Dues & Fees	NAESP Membership	614	614	-
Total 400	School Administration		168,969	174,324	5,355
School Administration Support					
100.025.450. 324	Non-Cert Support Staff	0.50 FTE	21,802	23,321	1,519
100.025.450. 361	Health/Life Insurance		11,680	5,957	(5,723)
100.025.450. 362	Unemployment Insurance		44	117	73
100.025.450. 363	Worker's Compensation		218	233	15
100.025.450. 364	FICA		1,668	1,784	116
100.025.450. 366	PERS		4,796	5,131	334
100.025.450. 377	PERS On Behalf		608	700	91
100.025.450. 450	Supplies/Materials/Media		500	500	-
Total 450	School Administration Support		41,316	37,741	(3,575)
Student Activities					
100.025.700. 316	Extra Duty Pay		1,000	1,000	-
100.025.700. 360	Benefits		155	155	-
100.025.700. 376	TRS On-Behalf		121	121	-
100.025.700. 420	Staff Travel	DC Trip Chaperone	2,000	2,000	-
Total 700	Student Activities		3,276	3,276	-
Total 100	School Operating Fund		757,376	785,558	28,182
Total 025	Anvil City Science Academy		\$ 757,376	\$ 785,558	\$ 28,182

NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2024 Budget

Location 010



	FY2023 Budget as of Jan' 23	FY2024 Budget	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,825,886	\$ 2,024,233	\$ 198,348	10.86%
120 Bilingual/Bicultural	21,473	23,499	2,027	9.44%
160 Career Tech Instruction	133,176	137,673	4,498	3.38%
200 Special Education	530,457	551,502	21,045	3.97%
300 Support Services - Students	205,510	248,321	42,811	20.83%
352 Library Services	68,656	70,971	2,315	3.37%
354 Staff Inservice	1,500	1,500	-	0.00%
400 School Administration	234,607	330,198	95,590	40.74%
450 School Administration Support	143,776	157,874	14,098	9.81%
600 Operations & Maintenance	1,195,265	1,135,200	(60,065)	-5.03%
700 Student Activities	303,276	303,343	67	0.02%
Fund Total	4,663,581	4,984,314	320,733	6.88%
TOTAL	\$ 4,663,581	\$ 4,984,314	\$ 320,733	6.88%
# Students (6-12)	296.5	295.0	(1.4)	-0.49%
# Teachers	23.6	24.5	0.9	3.73%
# Classified	6.0	7.0	1.0	16.67%
# Administrators	1.8	2.0	0.3	14.29%
Pupil / Teacher Ratio	12.6	12.0	(0.5)	-4.06%
Average Per Pupil Expenditure	\$ 15,731.43	\$ 16,895.98	\$ 1,164.55	7.40%

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School			FY2023	FY2024	
Account Code	Description	Comments	Budget as of Jan' 23	Budget	Change
Regular Instruction					
100.010.100.	315 Cert-Teacher	19.00 FTE	\$ 1,163,067	\$ 1,259,995	\$ 96,927
100.010.100.	316 Cert-Extra Duty		7,550	7,550	-
100.010.100.	329 Substitute and Temporary	287 teacher sub days	40,014	43,000	2,986
100.010.100.	361 Health/Life Insurance		135,380	179,572	44,192
100.010.100.	362 Unemployment Insurance		2,427	6,553	4,126
100.010.100.	363 Worker's Compensation		12,133	13,105	972
100.010.100.	364 FICA		20,131	21,559	1,428
100.010.100.	365 TRS		147,030	159,204	12,174
100.010.100.	369 Other Benefits		900	900	-
100.010.100.	376 TRS On Behalf		140,266	163,295	23,029
100.010.100.	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation	17,366	21,600	4,234
100.010.100.	433 Telecommunications		1,200	1,400	200
		(Meter Rental; copier maintenance			
100.010.100.	440 Other Purchased S contract; Cognia)		10,250	12,000	1,750
100.010.100.	450 Supplies/Material/Media		80,672	70,000	(10,672)
100.010.100.	471 Textbooks		20,000	20,000	-
100.010.100.	475 Supplies - Tech Rel	\$8,500 Apex (eLearning) & \$8,300 (Read 180)	16,000	26,000	10,000
		Dual-Credit Courses through UAF NW			
100.010.100.	480 Tuition & Stipends	Campus	8,000	15,000	7,000
		EOY activities (i.e. bowling alley rental,			
100.010.100.	490 Other Expenses	pool rental)	3,000	3,000	-
100.010.100.	491 Dues & Fees		500	500	-
100.010.100.	510 Equipment		-	-	-
Total	100 Regular Instruction		1,825,886	2,024,233	198,348

Bilingual/Bicultural

100.010.120.	315 Cert-Teacher	0.12 FTE	14,969	16,564	1,595
100.010.120.	329 Substitute/Temporary	2.5 teacher sub days	375	375	-
100.010.120.	361 Health/Life Insurance		2,719	2,774	54
100.010.120.	362 Unemployment Insurance		31	85	54
100.010.120.	363 Worker's Compensation		153	169	16
100.010.120.	364 FICA		246	269	23
100.010.120.	365 TRS		1,880	2,080	200
100.010.120.	376 TRS On Behalf		766	851	84
100.010.120.	390 Travel Allowance		48	48	-
100.010.120.	450 Supplies/Material/Media		285	285	-
100.010.120.	490 Other Expenses		-	-	-
Total	120 Bilingual/Bicultural		21,473	23,499	2,027

Middle/High School			FY2023		
Account Code	Description	Comments	Budget as of Jan' 23	FY2024 Budget	Change
Career and Technical					
100.010.160.	315 Cert-Teacher	1.00 FTE	69,378	71,667	2,289
100.010.160.	329 Substitute/Temporary	Positions: 1 Career & Tech Teacher	4,000	4,000	-
100.010.160.	361 Health/Life Insurance		35,624	36,337	712
100.010.160.	362 Unemployment Insurance		147	378	232
100.010.160.	363 Worker's Compensation		734	757	23
100.010.160.	364 FICA		1,312	1,345	33
100.010.160.	365 TRS		8,714	9,001	287
100.010.160.	376 TRS On Behalf		8,367	9,288	921
100.010.160.	390 Travel Allowance		400	400	-
100.010.160.	450 Supplies/Material/Media		4,500	4,500	-
100.010.160.	490 Other Expenses		-	-	-
Total	160 Career and Technical		133,176	137,673	4,498
Special Education					
100.010.200.	315 Cert-Teacher	3.00 FTE	203,511	209,574	6,063
100.010.200.	316 Extra Duty Pay		-	-	-
100.010.200.	323 NonCert-Aides	3.00 FTE	117,463	122,649	5,187
100.010.200.	329 Substitute/Temporary	Positions: 3 Sped Teachers, 3 Sped Para's	8,000	8,000	-
100.010.200.	361 Health/Life Insurance		70,264	71,663	1,399
100.010.200.	362 Unemployment Insurance		658	1,701	1,043
100.010.200.	363 Worker's Compensation		3,290	3,402	112
100.010.200.	364 FICA		12,549	13,033	485
100.010.200.	365 TRS		25,561	26,322	762
100.010.200.	366 PERS		25,842	26,983	1,141
100.010.200.	369 Other Benefits		600	600	-
100.010.200.	376 TRS On Behalf		24,543	27,161	2,617
100.010.200.	377 PERS On Behalf		3,177	3,663	486
100.010.200.	390 Travel Allowance	\$400 per Teacher & Relocation Reimb	6,450	8,200	1,750
100.010.200.	410 Professional & Technical		16,500	16,500	-
100.010.200.	420 Staff Travel	Mileage reimb	400	400	-
100.010.200.	450 Supplies/Material/Media		11,500	11,500	-
100.010.200.	491 Dues & Fees		150	150	-
Total	200 Special Education		530,457	551,502	21,045
Support Services - Students					
100.010.300.	318 Cert-Specialist (Counselor)	1.50 FTE	120,587	89,921	(30,667)
100.010.300.	322 NonCert-Specialist	1.00 FTE (NEW Gen Fund Position; Previously grant funded)	-	55,695	55,695
100.010.300.	329 Substitute/Temporary		-	-	-
100.010.300.	361 Health/Life Insurance		47,304	53,195	5,890

			FY2023		
Middle/High School			Budget as of	FY2024	
Account Code	Description	Comments	Jan' 23	Budget	Change
100.010.300.	362	Unemployment Insurance	241	728	487
100.010.300.	363	Worker's Compensation	1,206	1,456	250
100.010.300.	364	FICA	1,749	5,565	3,816
100.010.300.	365	TRS	15,146	11,294	(3,852)
100.010.300.	366	PERS	-	12,253	12,253
100.010.300.	376	TRS On Behalf	14,543	11,654	(2,889)
100.010.300.	377	PERS On Behalf	-	1,727	1,727
100.010.300.	390	Travel Allowance \$400 per Teacher	375	600	225
100.010.300.	440	Other Purchased Services copier usage	-	10	10
100.010.300.	450	Supplies/Materials/Media	3,935	3,800	(135)
100.010.300.	490	Other Expenses Nat'l Clearinghouse - student tracker	425	425	-
Total	300	Support Services - Students	205,510	248,321	42,811
Library Services					
100.010.352.	323	NonCert-Aides 1.00 FTE	37,571	39,161	1,590
100.010.352.	329	Substitute/Temporary 5.00 sub days	-	801	801
100.010.352.	361	Health/Life Insurance	11,680	11,914	234
100.010.352.	362	Unemployment Insurance	78	200	121
100.010.352.	363	Worker's Compensation	392	400	8
100.010.352.	364	FICA	2,997	3,057	60
100.010.352.	366	PERS	8,266	8,616	350
100.010.352.	377	PERS On Behalf	1,015	1,168	153
100.010.352.	440	Other Purchased Services	355	355	-
100.010.352.	450	Supplies/Material/Media	5,002	4,000	(1,002)
100.010.352.	475	Software License Companion Corporation Subscription	1,300	1,300	-
Total	352	Support Services - Instruction - Library	68,656	70,971	2,315
Staff Inservice					
100.010.354.	450	Supplies/Material/Media	1,500	1,500	-
Total	354	Staff Inservice	1,500	1,500	-
School Administration					
100.010.400.	313	Principal 2.00 FTE	150,089	209,291	59,202
100.010.400.	321	Director/Coord/Manager	10,151	-	(10,151)
100.010.400.	361	Health/Life Insurance	20,440	48,250	27,810
100.010.400.	362	Unemployment Insurance	300	1,046	746
100.010.400.	363	Worker's Compensation	1,501	2,093	592
100.010.400.	364	FICA	2,176	3,035	858
100.010.400.	365	TRS	18,851	26,287	7,436
100.010.400.	366	PERS	2,234	2,234	-
100.010.400.	376	TRS On Behalf	18,101	27,124	9,023
100.010.400.	390	Relocation Reimbursement	-	3,000	3,000
100.010.400.	410	Professional & Technical	739	-	(739)
100.010.400.	420	Staff Travel	-	-	-
		Nome Nugget 'Back to			
100.010.400..	440	Other Purchased Services School' Advertisement	-	1,537	1,537
100.010.400.	450	Supplies/Materials/Media	8,025	3,000	(5,025)
100.010.400..	475	Supplies - Technology Related	-	-	-
100.010.400..	490	Other Expenses	2,000	2,000	-
100.010.400.	491	Dues & Fees NASSP Registration x 2	-	1,300	1,300

Middle/High School			FY2023		
Account Code	Description	Comments	Budget as of Jan' 23	FY2024 Budget	Change
Total	400	School Administration	234,607	330,198	95,590
<u>School Administration Support</u>					
100.010.450.	324	NonCert-Support 2.00 FTE	77,735	86,916	9,181
100.010.450.	329	Substitutes/Temporary	500	500	-
100.010.450.	361	Health/Life Insurance	35,724	36,437	712
100.010.450.	362	Unemployment Insurance	156	437	281
100.010.450.	363	Worker's Compensation	782	874	92
100.010.450.	364	FICA	5,985	6,687	702
100.010.450.	366	PERS	17,102	19,121	2,020
100.010.450.	377	PERS On Behalf	2,102	2,601	500
100.010.450.	433	Telecommunications	1,500	2,100	600
100.010.450.	440	Other Purchased Services	690	700	10
100.010.450.	450	Supplies/Materials/Media	1,500	1,500	-
Total	450	School Administration Support	143,776	157,874	14,098
<u>Operations & Maintenance</u>					
100.010.600.	431	Water & Sewer	27,810	28,000	190
100.010.600.	432	Garbage	23,690	24,000	310
100.010.600.	435	Fuel-Heating Increase based on NJUS estimate	745,489	675,000	(70,489)
100.010.600.	436	Electricity 2.5% increase	390,113	400,000	9,888
100.010.600.	452	General Maintenance Supplies	500	500	-
100.010.600.	458	Gas & Oil	7,663	7,700	37
100.010.600.	490	Other Expenses	-	-	-
Total	600	Maintenance & Operations	1,195,265	1,135,200	(60,065)
<u>Student Activity</u>					
100.010.700.	316	Extra Duty Pay Coaches and Club Advisors	86,940	98,500	11,560
100.010.700.	329	Substitutes and Temporary Referees	16,000	15,000	(1,000)
100.010.700.	360	Benefits: (SS, Med, ESC, WC, TRS-PERS)	12,790	11,977	(813)
100.010.700.	376	TRS On Behalf	14,206	12,766	(1,440)
100.010.700.	377	PERS On Behalf	-	-	-
100.010.700.	410	Professional & Technical Referee Association	8,000	7,500	(500)
100.010.700.	420	Staff Travel	5,190	5,000	(190)
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 NMS Athletic Meals Outside of regular meal	20,000	16,600	(3,400)
100.010.700.	450	Supplies Balls, nets, jerseys, bibs, flags, whistles, mats, etc.	13,550	10,000	(3,550)
100.010.700.	458	Gas & Oil	600	1,000	400
100.010.700.	490	Other Expenses, Dues & Fees ASAA Due	6,000	5,000	(1,000)
Total	700	Student Activity	303,276	303,343	67
Total	100	School Operating Fund	4,663,581	4,984,314	320,733
Total	010	Middle/High School	\$ 4,663,581	\$ 4,984,314	\$ 320,733



DISTRICT WIDE

FY 2024 Budget

Location 500

		FY2023 Budget as of Jan' 23	FY2024 Budget	\$ Change
Fund 100: School Operating				
<u>Location</u>	<u>500 District-Wide</u>			
Function 100	Regular Instruction - Extension	\$ 112,021	\$ 177,763	\$ 65,742
Function 220	Special Education - Support Services	304,902	293,548	(11,354)
Function 350	Support Services - Instruction	68,854	72,667	3,812
Function 351	Support Services -Technology	2,149,736	2,154,728	4,992
Function 354	In-service Training	8,500	8,500	-
Function 510	Office of Superintendent	279,773	388,291	108,518
Function 511	Board of Education	47,312	47,312	-
Function 550	District Admin Support Services	584,197	613,290	29,093
Function 553	Human Resources	200,018	155,873	(44,145)
Function 600	Operations & Maintenance	1,852,459	1,875,135	22,676
Function 900	Other Financing Uses	315,000	215,000	(100,000)
Fund Total		<u>\$ 5,922,773</u>	<u>\$ 6,002,108</u>	<u>\$ 79,335</u>
TOTAL		<u><u>\$ 5,922,773</u></u>	<u><u>\$ 6,002,108</u></u>	<u><u>\$ 79,335</u></u>

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 500 - Districtwide

Districtwide Dept.				FY2023 Budget				
Account Code		Description		Comments	as of Jan' 23	FY2024 Budget	\$ Change	
Regular Instruction - Extensions								
100.500.140..	315	Cert Teacher	0.84	FTE	Teacher on Assignment	43,310	67,443	24,133
100.500.140..	361	Health/Life Insurance				50	18,168	18,118
100.500.140..	362	Unemployment Insurance				87	337	251
100.500.140..	363	Worker's Compensation				433	674	241
100.500.140..	364	FICA				628	978	350
100.500.140..	365	TRS				5,440	8,471	3,031
100.500.140..	376	TRS On Behalf				5,223	8,741	3,517
100.500.140..	390	Travel Allowance				200	200	-
100.500.140..	433	Communications	Postage			1,200	1,200	-
100.500.140..	440	Other Purchased Services	Cognia Advanced Ed Accred Contains \$2300 allotment x 27			2,250	2,250	-
100.500.140..	450	Supplies/Material/Media	students; \$6,000 addtl			52,000	68,100	16,100
100.500.140..	475	Supplies - Tech Related	MAP License Renewal			1,200	1,200	-
Total 140		Regular Instruction - Extensions				112,021	177,763	65,742
Special Education Instruction - Support Svcs								
100.500.220..	314	Cert - Director/Coordinator	1.00	FTE		138,303	114,436	(23,867)
					Trainer stipend - sped teachers training para's			
100.500.220..	316	Extra Duty				10,000	10,000	-
100.500.220..	324	Support Staff	1.00	FTE		43,730	46,633	2,903
100.500.220..	361	Health/Life Insurance				34,339	47,774	13,435
100.500.220..	362	Unemployment Insurance				384	855	471
100.500.220..	363	Worker's Compensation				1,920	1,711	(210)
100.500.220..	364	FICA				5,351	5,227	(124)
100.500.220..	365	TRS				17,371	14,373	(2,998)
100.500.220..	366	PERS				9,621	10,259	639
100.500.220..	369	Other Benefits				250	250	-
100.500.220..	376	TRS On Behalf				16,679	14,831	(1,848)
100.500.220..	377	PERS On Behalf				1,254	1,399	146
100.500.220.	390	Travel Allowance				3,000	3,000	-
100.500.220..	420	Staff Travel				200	200	-
100.500.220..	440	Other Purchased Services				4,030	4,100	70
100.500.220..	450	Supplies	test forms, curriculum			8,000	8,000	-
100.500.220.	475	Supplies - Tech Related	Powerschool License & Subscript.			9,970	10,000	30
100.500.220.	491	Dues & Fees				500	500	-
Total 220		Special Education Instruction - Support Svcs				304,902	293,548	(11,354)
Support Services-Instruction								
100.500.350..	314	Cert - Director	0.29	FTE		26,968	27,642	674
100.500.350..	316	Extra Duty			DW Professional Development Position: 1 Dir of Fed Programs (71% sal/ben funded by CAP)	30,000	30,000	-
100.500.350..	361	Health/Life Insurance				982	3,455	2,473
100.500.350..	362	Unemployment Insurance				54	288	234

Districtwide Dept.				FY2023 Budget		
Account Code	Description	Comments		as of Jan' 23	FY2024 Budget	\$ Change
100.500.350.. 363	Worker's Compensation			270	276	7
100.500.350.. 364	FICA			391	401	10
100.500.350.. 365	TRS			3,387	3,472	85
100.500.350.. 376	TRS On Behalf			3,252	3,582	330
100.500.350.. 390	Travel Allowance			-	-	-
100.500.350. 420	Staff Travel	District Test Coordinatory training		750	750	-
100.500.350.. 440	Other Purchased Services	UAA Alaska Statewide Mentor Project		-	-	-
100.500.350.. 450	Supplies/Material/Media			300	300	-
100.500.350. 475	Supplies - Tech Related			500	500	-
100.500.350.. 490	Other Expenses			1,500	1,500	-
100.500.350.. 491	Dues & Fees			500	500	-
Total 350	Support Services - Instruction			68,854	72,667	3,812

Support Services - Technology

100.500.351.. 318	Cert - Specialist	0.5	FTE	39,186	39,718	532
100.500.351. 321	Non-Cert - Director/Coordin	1.0	FTE	95,474	96,906	1,432
100.500.351.. 322	Non-Cert - Specialist	1.0	FTE	63,938	64,981	1,043
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems		35,449	36,158	709
100.500.351.. 362	Unemployment Insurance	Administrator & 1 50% Tech Specialist		397	1,008	611
100.500.351.. 363	Worker's Compensation			1,986	2,016	30
100.500.351.. 364	FICA			12,763	12,960	197
100.500.351.. 365	TRS			4,922	4,989	67
100.500.351.. 366	PERS			35,071	35,615	544
100.500.351.. 376	TRS On Behalf			4,726	5,147	422
100.500.351.. 377	PERS On Behalf			4,481	8,151	3,670
100.500.351.. 390	Travel Allowance			-	200	200
100.500.351.. 420	Staff Travel	ASTE		7,900	7,900	-
		Offset by E-Rate Revenue (90% Reimb				
100.500.351.. 433	Communications	Internet) 150 Mbps		1,520,779	1,520,779	-
100.500.351.. 440	Other Purchased Services			200	200	-
100.500.351.. 450	Supplies/Material/Media			17,086	5,000	(12,086)
		School Mgmt & Content Software; Staff				
		& Student Devices; Powerschool 504				
100.500.351.. 475	Supplies - Tech Related	also included here		271,679	285,000	13,321
100.500.351.. 491	Dues & Fees			-	-	-
100.500.351. 510	Equipment			33,700	28,000	(5,700)
Total 351	Support Services - Technology			2,149,736	2,154,728	4,992

In-service Training

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

Office of Superintendent

100.500.510.. 311	Cert-Superintendent	1.00	FTE	138,995	143,165	4,170
100.500.510.. 314	Cert-Assistant Superintende	0.50	FTE		62,943	62,943
100.500.510.. 361	Health/Life Insurance			35,624	54,505	18,881
100.500.510.. 362	Unemployment Insurance			278	1,031	753

Districtwide Dept.			FY2023 Budget		
Account Code	Description	Comments	as of Jan' 23	FY2024 Budget	\$ Change
100.500.510.. 363	Worker's Compensation		1,390	2,061	671
100.500.510.. 364	FICA		2,015	2,989	973
100.500.510.. 365	TRS		17,458	25,887	8,429
100.500.510.. 376	TRS On Behalf		16,763	26,711	9,949
100.500.510.. 390	Transportation Allowance		-	1,500	1,500
100.500.510.. 410	Professional & Technical Services		4,000	4,000	-
100.500.510.. 414	Legal Services		20,000	20,000	-
100.500.510.. 420	Staff Travel		20,000	20,000	-
100.500.510.. 450	Supplies/Material/Media		500	750	250
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	17,000	-
Total 510	Office of Superintendent		279,773	388,291	108,518

Board of Education

100.500.511.. 410	Professional & Technical Ser	AASB Board Development Nov AASB Annual Conf (3); Dec Winter	4,000	4,000	-
100.500.511.. 420	Staff Travel	Boardsmanship (2); Feb Leg Fly-In (2)	15,000	15,000	-
100.500.511.. 445	Insurance & Bond Premiums		225	225	-
100.500.511.. 450	Supplies/Material/Media	Boardbook & supplies	3,500	3,500	-
100.500.511.. 490	Other Expenses		800	800	-
100.500.511.. 491	Dues & Fees	AASB Annual Dues \$10,177; AASB Online \$4,850; Facilitated workshops	23,787	23,787	-
100.500.511.. 510	Equipment		-	-	-
Total 511	Board of Education		47,312	47,312	-

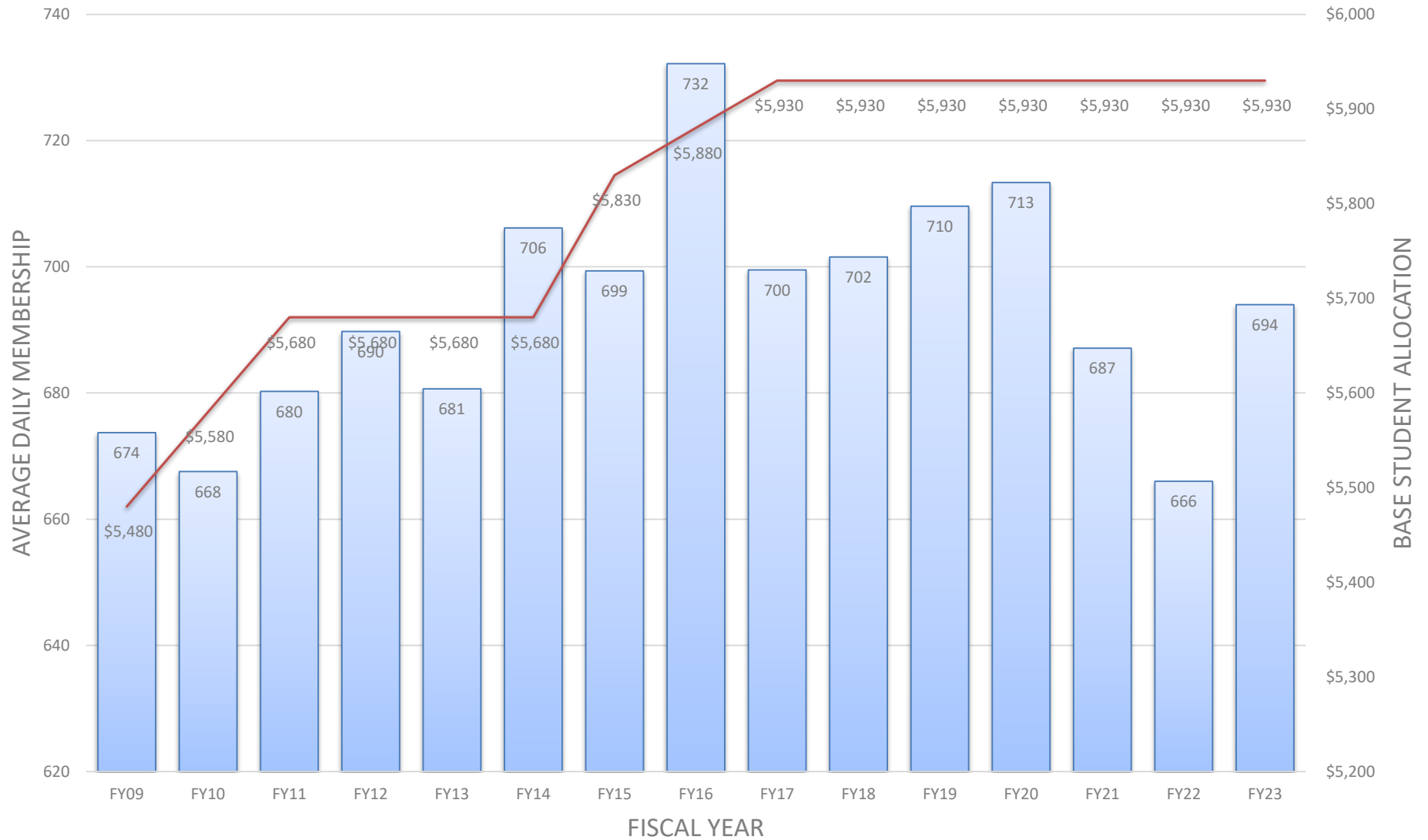
District Admin Support Services

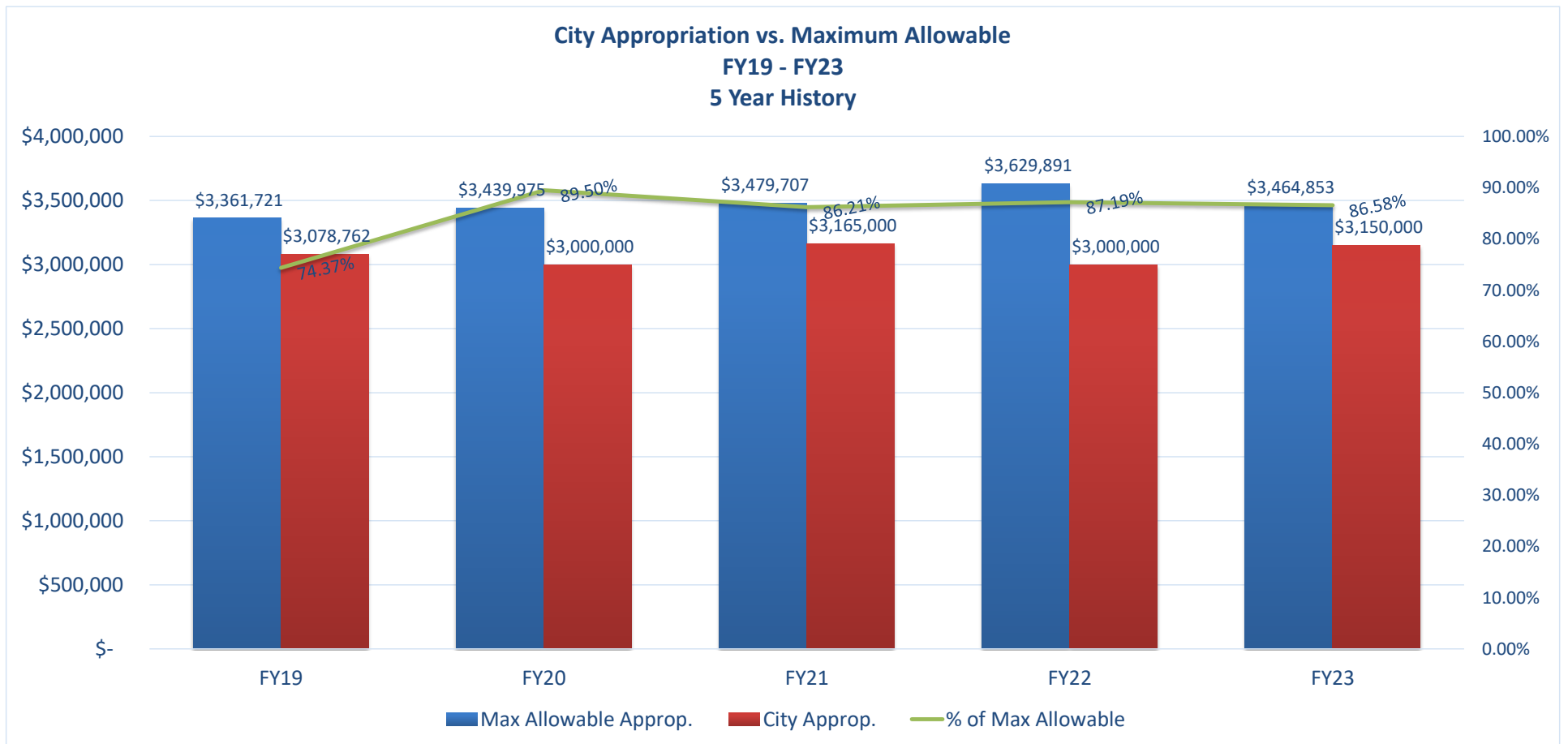
100.500.550.. 324	Non-Cert - Support Staff	2.00 FTE	120,356	129,360	9,005
100.500.550.. 361	Health/Life Insurance	Positions: 1	28,360	23,827	(4,533)
100.500.550.. 362	Unemployment Insurance	AP/Receiving/Purchasing, 1 Admin. A<st	241	647	406
100.500.550.. 363	Worker's Compensation		1,204	1,294	90
100.500.550.. 364	FICA		9,207	9,896	689
100.500.550.. 366	PERS	\$120,000 salary floor from FY2008 not met	138,535	148,459	9,924
100.500.550.. 369	Other Benefits		735	735	-
100.500.550.. 377	PERS On Behalf		3,358	3,917	559
100.500.550.. 410	Professional & Technical Ser	Black Mtn and Frontline Education Software Support	25,442	26,000	558
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS (BM & Payroll) & Annual Audit Services	257,210	263,200	5,990
100.500.550.. 420	Staff Travel		1,500	1,500	-
100.500.550.. 433	Communications	Postage	1,200	1,200	-
100.500.550.. 440	Other Purchased Services	AS400 Hosting/Storage	6,500	6,500	-
100.500.550.. 441	Rentals	Pitney Bowes machine	3,000	3,000	-
100.500.550.. 445	Insurance - Liability	10% Increase	64,050	70,455	6,405
100.500.550.. 450	Supplies/Material/Media		12,000	12,000	-
100.500.550.. 475	Supplies - Tech Related		600	600	-
100.500.550.. 490	Other Expenses		500	500	-
100.500.550.. 491	Dues & Fees		200	200	-
100.500.550.. 495	Indirect Recovery	FY21 Actual: -\$91,709; FY22 Actual: -\$106,590; large COVID grants gone in FY24	(90,000)	(90,000)	-
Total 550	District Admin Support Services		584,197	613,290	29,093

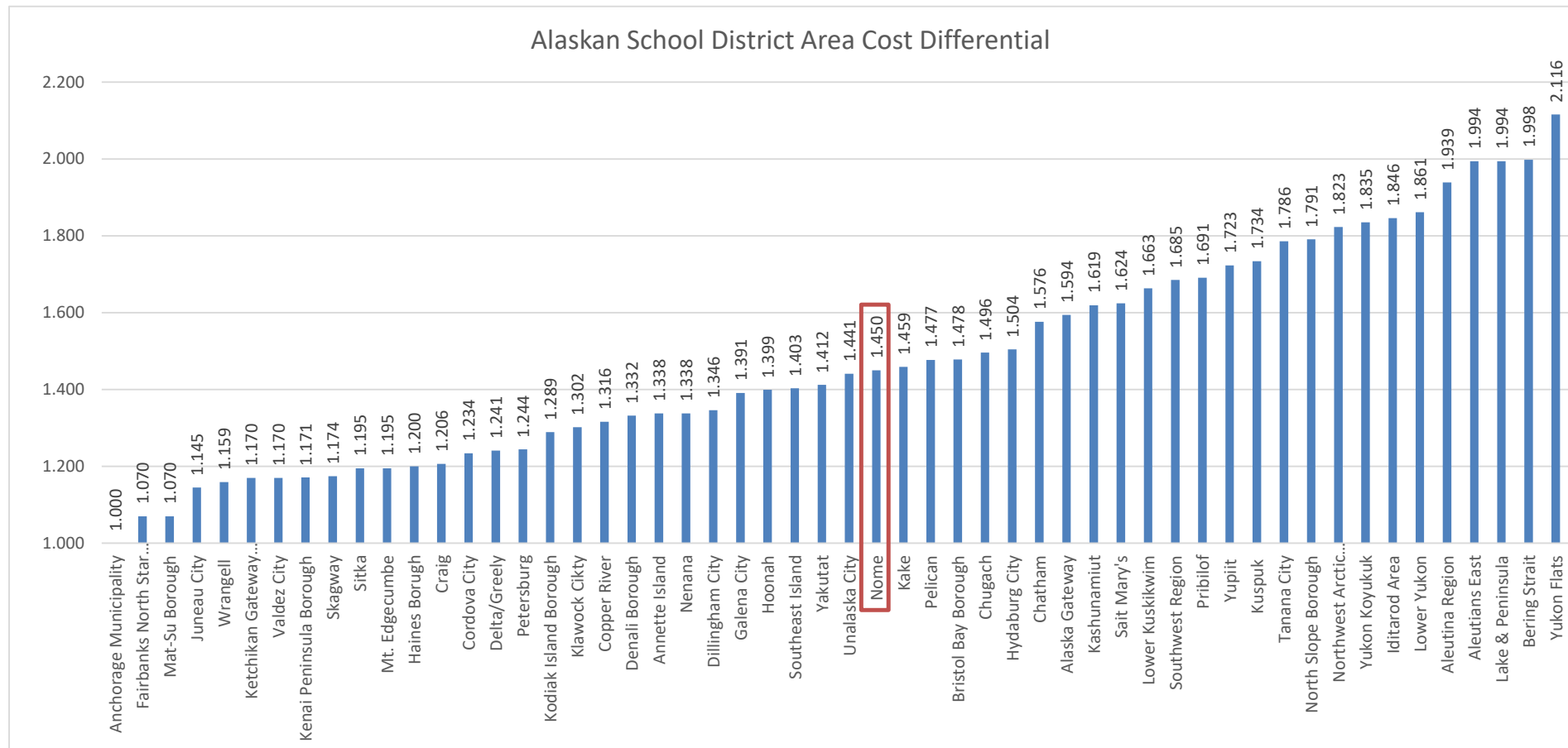
Districtwide Dept.				FY2023 Budget		
Account Code	Description		Comments	as of Jan' 23	FY2024 Budget	\$ Change
Human Resources						
100.500.553.. 314	Cert - Director	0.50	FTE	100,497	62,943	(37,555)
100.500.553.. 361	Health/Life Insurance			11,680	18,168	6,488
100.500.553.. 362	Unemployment Insurance			201	315	114
100.500.553.. 363	Worker's Compensation			1,005	629	(376)
100.500.553.. 364	FICA			7,688	4,815	(2,873)
100.500.553.. 365	TRS			22,109	7,906	(14,204)
100.500.553.. 376	TRS On-Behalf			2,837	8,157	5,320
100.500.553. 410	Professional & Technical Ser		Digital Insurance Services	22,800	23,940	1,140
100.500.553.. 420	Staff Travel		2-4 Job Fairs, DEED Training	12,000	6,000	(6,000)
100.500.553.. 440	Other Purchased Services		Background Checks	3,500	3,500	-
100.500.553.. 450	Supplies/Material/Media			5,000	4,000	(1,000)
100.500.553.. 475	Supplies-Technology Related			2,500	1,000	(1,500)
100.500.553.. 490	Other Expenses		Job Fair Registration Fees	2,000	2,000	-
100.500.553.. 491	Dues & Fees		ATP; RISQ EaseCentral	6,200	12,500	6,300
Total 553	Human Resources			200,018	155,873	(44,145)
Operations & Maintenance						
100.500.600.. 325	NonCert-Maint/Custodial	2.00	FTE	122,707	126,892	4,186
100.500.600.. 329	Substitutes		Temp workers	25,000	25,000	-
100.500.600.. 361	Health/Life Insurance			34,339	35,026	687
100.500.600.. 362	Unemployment Insurance			295	759	464
100.500.600.. 363	Worker's Compensation			1,477	1,519	42
100.500.600.. 364	FICA			11,300	11,620	320
100.500.600.. 366	PERS			32,496	33,416	921
100.500.600.. 377	PERS On Behalf			3,145	3,531	386
100.500.600.. 369	Other Benefits			2,070	200	(1,870)
100.500.600.. 410	Professional & Technical Services			5,000	4,000	(1,000)
100.500.600.. 420	Staff Travel		Training - Asbestos Training, AASB Conference	10,530	1,000	(9,530)
100.500.600.. 431	Water & Sewage			14,935	15,000	65
100.500.600. 432	Garbage			10,300	10,500	200
100.500.600.. 433	Communications			6,180	6,200	20
100.500.600.. 435	Fuel for Heat		Budgeted at sites	-	-	-
100.500.600.. 436	Electricity			50,470	51,000	530
100.500.600.. 440	Other Purchased Services			1,215,000	1,215,000	-
100.500.600.. 443	Purchase Vehicle Maint			1,000	1,000	-
100.500.600.. 446	Property Insurance		10% Increase	253,610	278,971	25,361
100.500.600.. 450	Supplies/Material/Media			20,000	20,000	-
100.500.600.. 453	Custodial Supplies			1,000	2,000	1,000
100.500.600.. 458	Gas & Oil			31,106	32,000	894
100.500.600.. 490	Other Expenses			500	500	-
Total 600	Operations & Maintenance			1,852,459	1,875,135	22,676
Transfer of Funds						
100.000.900.. 552	Food Service			75,000	75,000	-
100.000.900. 553	Pupil Transportation			40,000	40,000	-
100.000.900.. 554	CIP Fund		CIP major maintenance	200,000	100,000	(100,000)
100.000.900.. 555	Nome-Beltz Apartments			-	-	-
Total 900	Transfer of Funds			315,000	215,000	(100,000)

Districtwide Dept.			FY2023 Budget		
Account Code	Description	Comments	as of Jan' 23	FY2024 Budget	\$ Change
Total 100	General Operating Fund		\$ 5,922,773	\$ 6,002,108	\$ 79,335
Total	District Wide		\$ 5,922,773	\$ 6,002,108	\$ 79,335

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



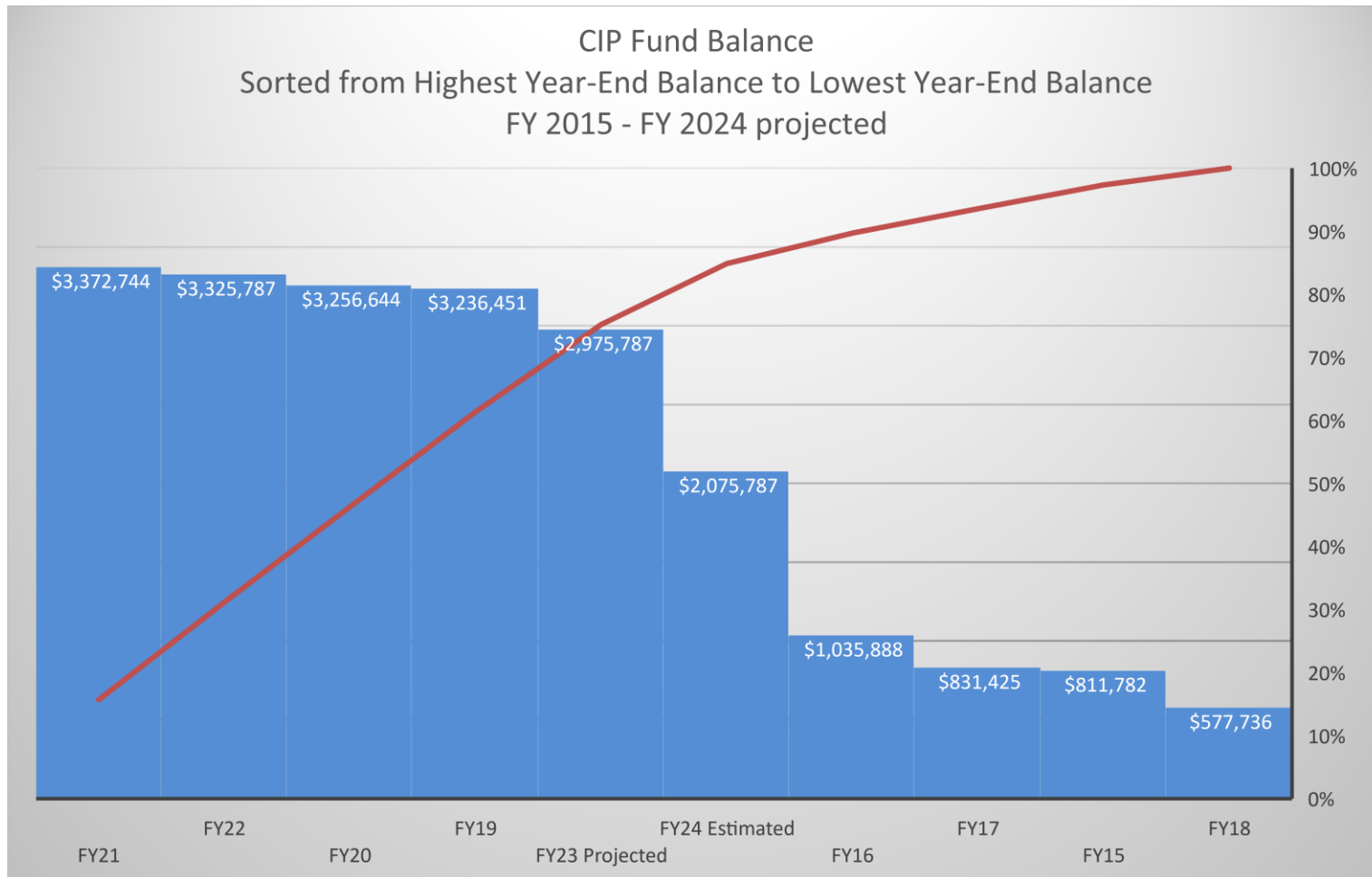




NOME PUBLIC SCHOOLS
Balance Sheet - Governmental Funds
School Operating Fund

	Year-Ended June 30, 2018	Year-Ended June 30, 2019	Year-Ended June 30, 2020	Year-Ended June 30, 2021	Year-Ended June 30, 2022	Estimated Year-Ended June 30, 2023	Estimated Year-Ended June 30, 2024
<u>Assets</u>							
Assets:							
Cash and investments	\$ 4,163,933	\$ 7,506,928	\$ 7,085,416	\$ 7,614,395	\$ 8,329,728	\$ 7,615,000	\$ 7,615,000
Accounts receivable	354,749	4,602	604,326	743,119	59,519	60,000	60,000
Lease receivable	-	-	-	-	438,182	221,280	-
Due from other funds	423,145	324,637	512,160	1,043,470	1,032,624	750,000	750,000
Due from gaming	-	379	-	-	-	-	-
Inventories	54,969	55,694	50,569	53,751	39,430	50,000	50,000
Prepaid items	358,737	213,724	359,069	510,735	600,084	400,000	400,000
Total assets	\$ 5,355,533	\$ 8,105,964	\$ 8,611,540	\$ 9,965,470	\$ 10,499,567	\$ 9,096,280	\$ 8,875,000
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 142,296	\$ 147,191	\$ 144,417	\$ 351,129	\$ 234,127	\$ 300,000	\$ 300,000
Accrued payroll liabilities	1,083,936	918,109	346,847	199,698	670,366	300,000	300,000
Unearned revenue	18,986	18,986	18,986	20,448	18,640	18,000	18,000
Due to other funds	2,157,503	5,254,732	5,637,833	6,788,267	6,621,706	6,168,485	7,456,717
Due to student activities	165,160	264,749	295,233	-	-	-	-
Total liabilities	3,567,881	6,603,767	6,443,316	7,359,542	7,544,839	6,786,485	8,074,717
Deferred inflows of resources:							
Leases					433,861	221,280	-
Total liabilities and deferred inflows of resources	3,567,881	6,603,767	6,443,316	7,359,542	7,978,700	7,007,765	8,074,717
Fund balances:							
Nonspendable	413,706	269,418	409,638	564,486	639,514	639,514	639,514
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Unassigned	1,373,946	1,232,779	1,758,586	2,041,442	1,881,353	1,449,001	160,769
Total fund balances	1,787,652	1,502,197	2,168,224	2,605,928	2,520,867	2,088,515	800,283
Total liabilities and fund balances	\$ 5,355,533	\$ 8,105,964	\$ 8,611,540	\$ 9,965,470	\$ 10,499,567	\$ 9,096,280	\$ 8,875,000

Please Note: FY23 & FY24 data depends on timing of when bills are paid. Ultimately, the District's General Fund holds around \$2M between nonspendable and 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.



CIP Fund Balance & Expenditure History

