



Nome Public Schools

TO: Nome Public Schools Board of Education
THRU: Jamie Burgess, Superintendent
FROM: Genevieve Hollins, Alaska Education & Business Services, Inc.
SUBJECT: FY2026 Expenditures: 7/01/2025 through 11/30/2025
 - All Except Special Revenue Programs -
DATE: December 4, 2025

REVENUES:

	Received	Current Budget	Amount Remaining	% Received
State of Alaska - Foundation	\$ 4,262,500	\$ 10,229,234	\$ 5,966,734	41.67%
State of Alaska - TRS On Behalf ¹	-	983,025	983,025	0.00%
State of Alaska - PERS On Behalf ¹	-	65,914	65,914	0.00%
City of Nome	913,609	2,700,000	1,786,391	33.84%
Impact Aid - U.S. Government PL-874	-	1,500	1,500	0.00%
E-Rate	880,599	2,514,158	1,633,559	35.03%
Earnings on Investments	66,294	175,000	108,706	37.88%
Other (Fees/Gate/Rentals/Donations)	145,274	340,000	194,726	42.73%
Transfer In From Other Funds	-	950,000	950,000	0.00%
Decrease (Increase) of Fund Balance	-	549,688	549,688	0.00%
Pupil Transportation (Fund 205)	161,318	665,697	504,379	24.23%
Food Service (Fund 255)	168,736	819,000	650,264	20.60%
TOTAL REVENUES	\$ 6,598,331	\$ 19,993,216	\$ 13,394,885	33.00%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	Expended & Encumbered	Current Budget	Amount Remaining	% Expended
General Fund (100)	\$ 6,211,412	\$ 18,508,519	\$ 12,297,107	33.56%
Pupil Transportation (205) ²	668,763	676,050	7,288	98.92%
Food Service Fund (255)	257,311	819,000	561,689	31.42%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 7,137,485	\$ 20,003,569	\$ 12,866,084	35.68%

Percentage of Revenue Budget Recvd: 33.00%
 Percentage of Budget Expended: 35.68%
 Percentage of Year Passed: 41.92%

Days of Expenditures for this Fiscal Year: 153 Days

Remaining in Fiscal Year for Expenditures: 212 Days

Checking Account Bank Balance as of November 30, 2025 - \$6,367,522

CD Bank Balance as of December 4, 2025 - \$1,081,640

Northrim Checking Bank Balance as of December 4, 2025 - \$2,242



¹PERS and TRS On-Behalf Revenues (and expenses) will be recorded at year-end after receipt of State's final On-Behalf report. This is only a book entry and no funds come through the District's bank account.

²All regular route costs are encumbered for the year at \$662k cost + \$3k in extra runs + \$1,353 in RFP ad costs + \$9,000 in Sped Van Transp. Budgeting to use ~ \$96k of Pupil Transp Fund Balance. Year-end FB estimated to be \$54k.



Nome Public Schools

MEMORANDUM

To: Board of Education
Thru: Jamie Burgess, Superintendent
From: Genevieve Hollins, Contracted CFO
Alaska Education & Business Services, Inc.
Date: December 4, 2025
Subject: **Financial Narrative**

Welcome to December! The year is flying by quickly!

FY2025 Audited Financial Statements

The audited financial statements are under Action items for formal approval by the Board.

FY2025 Per Pupil Expenditure (PPE) Reporting

The DEED-required PPE reporting has been submitted and will be published online to the public in January 2026 on [the Compass](#).

FY2025 Per Pupil Expenditure Report: Horizontal View

	Anvil City Science Academy	Extensions Correspondence	Nome Elementary	Nome-Beltz Middle/High
Enrollment	60.00	33.25	294.38	272.10
<u>Site-Level Expenditures</u>				
State/Local	13,335	4,105	15,005	22,019
Federal	2,439	1,264	3,600	2,955
Site-Level Total	15,774	5,369	18,605	24,974
<u>Site Share of District Expenditures</u>				
State/Local	4,642	4,642	4,642	4,642
Federal	79	79	79	79
Site Share of District Total	4,722	4,722	4,722	4,722
Total School Expenditures	\$ 20,496	\$ 10,090	\$ 23,326	\$ 29,696

Standard Operating Procedures (SOP) #4 – Payroll Processing Procedures

Attached please find SOP #4 – Payroll Processing Procedures – for your review, reference, and comments. One change was made since last review, which is the addition of requirement to submit a prenote to the bank prior to issuing direct deposits. This is a precautionary measure to ensure security and correctness of account information being initiated or changed.

FY2027 Budget Process & Timeline Additions/Notations Below

FY 2027 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 2027 1st Draft Budget presented to the Board at regular meeting

January 13, 2026

Work Session: “Budget Deep Dive”

January 27, 2026

Tribal Consultations

February 2026

FY 2027 2nd Draft presented to the Board at regular meeting

March 10, 2026

FY 2027 3rd Draft/Final Budget presented to the Board at regular meeting

April 14, 2026

FY 2027 Budget Adoption at special session

April 28, 2026

Thank you!

NOME PUBLIC SCHOOLS
Nome, Alaska

SOP No. 4 - PAYROLL PROCESSING PROCEDURES

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording payroll transactions.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Chief Financial Officer (CFO) and Payroll Technician
4. PROCEDURES: The following procedures should be followed for completing transactions in the payroll cycle:
 - a. EMPLOYEE AND PERSONNEL/PAYROLL RECORDS
 - (1) Each employee shall have a file which contains a copy of the contract of employment, relevant tax and deduction information, W-4, a current personnel action form (or the like) which includes salary information and account coding, and any other information that is relevant and/or necessary for payroll processing.
 - (2) All personnel changes shall be prepared by HR or designee and signed [e-signed or wet signed], and approved by the Superintendent or designee, as indicated by signature.
 - (3) The master personnel file in software system shall be maintained by the Payroll Specialist.
 - (4) Any changes to employee direct deposit banking information shall be confirmed by phone call to the employee's District work phone number of record, in addition to receiving the completed authorization form. All new or updated direct deposit information shall require a prenote to be uploaded to the banking institution to verify the validity of the banking information provided. When the direct deposit information is not submitted in time to allow a prenote prior to payroll processing, then a paper check will be issued until the prenote can be verified.
 - (5) The CFO and Payroll Technician shall be immediately informed of any employee terminations. The terminated employee's rights to access the District's

computer system(s) shall be immediately removed, and HR or designee will conduct an exit interview.

- (6) Employees must have all hire paperwork completed before a paycheck will be generated.
- (7) Retain employee payroll records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

b. PROCESSING PAYROLL TRANSACTIONS

- (1) Electronic Timecard system access will be granted by the Payroll Technician and/or CFO upon receipt of hire paperwork.
- (2) Permanent full time and part time classified employees and long-term substitutes will enter their time worked into the electronic timecard system.
- (3) Administrative employees will enter their time worked into the electronic timecard system.
- (4) Teachers and substitutes will NOT enter time worked into the electronic timecard system. Substitutes time worked will be recorded in the Absence Management system and reconciled together with the applicable teacher leave requests that have been submitted. Teachers will complete and submit leave requests and absence reports via the electronic Absence Management system, and will receive approval/disapproval electronically within that system.
- (5) Entering Time into Timecard System:
 - (a) Classified Hourly and Classified Exempt Employees will enter time worked from the 1st to the 15th and the 16th to the end of the month and submit to their supervisor within 1 day following the end of each pay period.
 - (b) Certified Administrative employees will enter their time from the 1st to the end of the month and will submit to supervisor within 1 day following the end of the month.
 - (c) The Superintendent's monthly timecard will be sent by the Payroll Technician to the Board President for her/his signature/date.
- (6) Supervisor will review all subordinate timecards and submit to the Payroll Technician within 24 hours of receipt of timecard.
- (7) Timecards must be completed and signed [electronic submission is considered approval, or wet signed] by the employee and their supervisor before it is transmitted to the Payroll Technician.

- (8) The Payroll Technician shall review the timecard and recalculate the hours to ensure accuracy.
- (9) Errors identified are corrected, and adjustments made to the timecards should be communicated to the employee and their supervisor.
- (10) All electronic and non-electronic timecards and leave requests are entered into software system by the Payroll Technician.
- (11) The Payroll Technician shall prepare a Combined Payroll Worksheet (pro-forma; preliminary payroll) for each pay period.
- (12) CFO will review and approve the Combined Payroll Worksheet before payroll is processed.
- (13) The Payroll Technician shall process payroll upon approval from the CFO and generate the bank ACH file.
- (14) CFO shall review and approve the check register and the ACH transmittal file for direct deposits.
- (15) CFO shall upload the ACH file with the bank and return a copy of the detail bank register to the Payroll Technician as confirmation of successful upload. Both CFO and Payroll Technician will ensure bank total is correct.
- (16) Paystubs will be distributed by the Payroll Technician.
- (17) The Payroll Technician shall process all payroll liability payments immediately after payroll is processed with the goal of processing all transactions before the end of the month related to each payroll. At a minimum, all liability payments shall be processed according to federal, state, and local requirements.
- (18) All payroll accounts and the general ledger (GL) should be reviewed after each payroll to ensure GL accounts are reconciled.

c. PAYROLL ADVANCES

- (1) Payroll advances are limited to two (2) advances per employee per fiscal year. Employees requesting an advance should complete the Payroll Advance Request Form (see EXHIBITS below).

- (2) The Superintendent or designee may approve a payroll advance for documented extraordinary circumstances.
- (3) In no event shall any payroll advance exceed the amount of the next net paycheck.
- (4) Payroll advances requested relative to year-end leave cash outs will not be approved.
- (5) The Business Office requires a minimum of two (2) days to prepare a payroll advance.
- (6) All payroll advances must be repaid on the next paycheck and prior to fiscal year-end, except as noted in Nome Education Association's Negotiated Agreement.

d. REPORTING PAYROLL TRANSACTIONS

- 1) Payroll expenses will be compared with budgeted amounts by the CFO and site supervisors on a quarterly basis.

REFERENCES:

BP 4151 Salary Guides – Exempt Employees
BP 4253 Overtime Pay/Compensatory Time Off
BP 4261 Leaves and Absences
BP 4262 Holidays

ASLAM/DEED Records Retention Schedule: Click on "School Districts, #400.1"
<https://archives.alaska.gov/rims/>

REVISION DATE: 9/23/2025

EXHIBIT: Payroll Advance Request Form