



MEMORANDUM

To: Board of Education
Thru: Jamie Burgess, Superintendent
From: Genevieve Hollins, Contracted CFO
Alaska Education & Business Services, Inc.
Date: April 9, 2026
Subject: **Financial Narrative**

FY2026 Budget Revision #2

The Department of Education & Early Development released the final foundation and OASIS count on April 2, 2026. This FY2026 Budget Revision #2 incorporates the following changes:

1. Adjusted revenues based on final count
2. Increased districtwide telecommunications (internet) budget as previously mentioned it would be adjusted.
3. Special Education budget movements between sites and Sped line items.
4. Adjusted benefits.
5. Increased several substitutes/temporaries line items based on long-term subs as well as temporary extra duty MOAs that are occurring.

Administration recommends approval of the associated action item!

Nome-Beltz Partial Roof Replacement Project

The current project is on hold pending a response from the Architect firm, McCool, Carlson, Green (MCG). They have held the project now for 1 month in the fall due to not responding timely and now have held the project since December. DEED has been notified and another extension has been requested, albeit we are following the district attorneys lead on next steps.

Standard Operating Procedures (SOP) #8 - Student Travel

Attached please find SOP #8 - Student Travel- for your review, reference, and comments. This SOP is to establish uniform guidelines for approval and fiscal responsibility for student travel and travel study programs. Principals are responsible for ensuring compliance with these procedures. Sponsors of the students involved shall ensure compliance as trips are in progress. Also see Board Policy 3541.1. Of importance is that Student Activity Travel requests need to be submitted for approval a minimum of three (3) weeks in advance of the travel, and sixty (60) days in advance for out-of-state travel.

Thank you!



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 3/31/2026
 - All Except Special Revenue Programs -
DATE: April 9, 2026

REVENUES:

	<u>Received</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Received</u>
State of Alaska - Foundation	\$ 7,672,500	\$ 10,229,234	\$ 2,556,734	75.01%
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	1,827,219	2,700,000	872,781	67.67%
Impact Aid - U.S. Government PL-874	530	1,500	970	35.33%
E-Rate	1,761,199	2,514,158	752,959	70.05%
Earnings on Investments	92,316	175,000	82,684	52.75%
Other (Fees/Gate/Rentals/Donations)	266,985	340,000	73,015	78.52%
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)	371,504	665,697	294,193	55.81%
Food Service (Fund 255)	584,959	819,000	234,041	71.42%
TOTAL REVENUES	\$ 12,577,212	\$ 19,993,216	\$ 7,416,004	62.91%

(Excluding Federal Special Revenue Programs)

EXPENDITURES:

	<u>Expended & Encumbered</u>	<u>Current Budget</u>	<u>Amount Remaining</u>	<u>% Expended</u>
General Fund (100)	\$ 11,861,711	\$ 18,508,519	\$ 6,646,808	64.09%
Pupil Transportation (205) ²	684,518	690,047	5,529	99.20%
Food Service Fund (255)	599,260	819,000	219,740	73.17%
TOTAL EXPENDITURES AND ENCUMBRANCES	\$ 13,145,489	\$ 20,017,566	\$ 6,872,077	65.67%

Percentage of Revenue Budget Recvd: 62.91%
 Percentage of Budget Expended: 65.67%
 Percentage of Year Passed: 75.07%

Days of Expenditures for this Fiscal Year: 274 Days

Remaining in Fiscal Year for Expenditures: 91 Days

Checking Account Bank Balance as of April 9, 2026 - \$6,239,321

CD Bank Balance as of April 9, 2026 - \$1,081,640

Northrim Checking Bank Balance as of April 9, 2026 - \$7,051

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 +\$6k in extra runs + \$1,353 in RFP ad costs + \$20,000 in Sped Van Transp. Budgeting to use ~ \$110k of Pupil Transp Fund Balance. Year-end FB estimated to be \$40k.

NOME PUBLIC SCHOOLS
Nome, Alaska

SOP No. 8 – STUDENT TRAVEL

1. PURPOSE: To establish uniform guidelines for approval of and fiscal accountability for student travel and travel study programs.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principals are responsible for ensuring compliance with these procedures. Sponsors of the students involved shall ensure compliance as trips are in progress. (See School Board Policy BP 3541.1)
4. PRE-TRAVEL PROCEDURE: The Principal is responsible for following all steps in the authorization for student travel. All District purchasing and travel procedures must be followed. See SOP No. 6 – Purchasing and No. 8 – Travel.
 - a. Fundraising for student trips must comply with District policy including pre-approval by Superintendent or designee prior to fundraising activities commencing. See SOP No. 17 – Fundraising Activities and SOP No. 30 - Gaming Fund Raising Activities.
 - b. Obtain and complete the Student Activity Travel Requisition form (see EXHIBITS below). Complete all travel related information (airfare, hotel, car rental), if hotel, car rental and per diem is not applicable, please note same.
 - c. Submit the Student Activity Travel Requisition form to the Principal and Superintendent for approval. This form shall be submitted a minimum of three (3) weeks in advance to the Business Office.
 - d. The Principal must sign the Student Activity Travel Requisition form, ensure appropriate account codes are listed which will cover travel expenses, and forward to the Business Office. (The Business Office will obtain CFO and Superintendent approval, and will obtain Board of Education approval when applicable.)
 - e. All travel must receive *advance* approval from the immediate budget supervisor and Superintendent.
 - f. Obtain sixty (60) day advance approval by the Superintendent and Board of Education for any out-of-state student travel.

- g. No person may authorize funds for his/her own travel.
- h. No person may authorize funds that are not under his/her supervision.
- i. The Purchasing Clerk will disburse all PO's (airfare, lodging, registration, per diem) and provide a copy to the traveling supervisor via email. Per diem for chaperones/students will be provided to chaperones one week before scheduled travel.
 - i. The District's credit card information will be used to hold and pay for lodging when possible, or will hold lodging on the District's account.
- j. A Leave Request form for all District employee chaperones must be submitted per SOP No. 27 – Leave Requests.
- k. Unapproved travel costs will not be reimbursed.
- l. Budgeted funds must be available in the appropriate account.
- m. Approved travel is required for the travelers to be covered by the District's travel insurance and worker's compensation.
- n. Travel will not be reimbursed for personal award miles used.
- o. District travel on personal aircraft is strictly prohibited. Private automobiles shall not be used to transport student on any school-related trips, per BP 3541.1.
- p. Upon return submit all receipts (if applicable) and any remaining cash to the Business office within 30 days of the return travel date.
- q. The District will not be responsible for payment of penalties for guarantees of reservations not canceled due to the traveler's negligence. If a traveler determines he or she will not use accommodations that were reserved, the traveler is responsible for release of such reservations within the time limits specified by the carrier, hotel, or other vendor.
- r. Voluntary travel delay incentives belong to the District. If an employee accepts a voluntary delay, they are responsible for all costs associated with the delay.
- s. Consent and emergency medical information forms must be completed before travel.

- t. When students aren't staying in a hotel or at a school, signed parent consent forms are required acknowledging students will be staying in a personal residence.
 - u. For any student related travel, and/all chaperones (non-district employees) are required to go through the District volunteer approval process in advance.
 - v. Administrative leave or personal leave may be used for employees serving as chaperones participating in student travel activities.
 - w. Please ensure all students traveling are eligible as stated under BP 6145; AR 6145 – Extracurricular and Cocurricular Activities and AR 6145.2 Interscholastic Competition.
5. **DURING TRAVEL PROCEDURE:** Students must be escorted and appropriately supervised during their travel.
- a. In some rare cases and with prior Superintendent approval, it is acceptable for a chaperone to place students on an airplane and to arrange for them to be met at their arrival by another chaperone.
 - b. Cold weather clothing is required when temperature fall below 40 degrees.
 - c. Individuals who have agreed to be chaperones must follow District policy or procedures governing student activities and chaperones.
 - d. If a student violates school policy they may be returned home early at parent or guardian's expense.
6. **POST-TRAVEL PROCEDURE:** The building principal shall ensure that all receipts are submitted to the Business Office within thirty (30) days of the last day of travel.

REFERENCES:

BP 3540 – Transportation
BP 3541.1 – School-Related Trips
BP 6145 – Extracurricular and Cocurricular Activities
BP 6153 – School-Sponsored Trips

REVISION DATE: 06/13/2019

EXHIBIT: Student Activity Travel Requisition