

**KILLDEER PUBLIC SCHOOL BOARD  
SPECIAL MEETING  
BOARD ROOM  
MONDAY, JUNE 24, 2024, 7:00 PM**



**AGENDA**

1. Call to Order
  - A. Pledge of Allegiance
2. Approval of Agenda
3. Consent Agenda
  - A. Minutes - June 10, 2024 Regular Meeting

# Killdeer Public School District No. 16

## Administration

Jeff Simmons, Superintendent  
Karter Kleeman, HS Principal  
Andrew Cook, Elem Principal  
Rhonda Zastoupil, Business Manager



## School Board

Levi Bang, President  
April Dutchuk, Vice-President  
Larry Lundberg, Member  
Scott Bice, Member  
Kelli Schollmeyer, Member

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**Killdeer Public School District No. 16  
Regular Board Meeting  
Boardroom  
Monday, June 10, 2024 – 7:00 p.m.  
Official Minutes**

Levi Bang: Present  
Scott Bice: Present  
April Dutchuk: Present  
Larry Lundberg: Present  
Kelli Schollmeyer: Present  
Present: 5.

Also in attendance were Superintendent Jeff Simmons, Business Manager Rhonda Zastoupil, Brady Wilz, Jenni Wallace, Lacey Griffiths, Nick Walker, Abbie Elkins, Andrew Cook and Matthew Eads.

### 1. Call to Order

President Bang called the meeting to order at 7:00 PM. The Pledge of Allegiance was recited.

### 2. Approval of Agenda

I move to set the written agenda and approve the consent agenda. This motion, made by Scott Bice and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

### 3. Public Comment

President Bang opened the floor to public comment. No public comment.

### 4. Consent Agenda

4.A. Minutes from May 8, 2024 Regular Meeting

4.B. Prepaid June Bills

4.C. Business Manager Reports

4.C.a. Financial Reports

4.C.b. Personnel Reports:

1. Certified Contracts - New Teachers

1. Mark Griffiths - Secondary Business Education

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2. Jennifer Aviles - Elementary Teacher (updated to 24-25 Negotiated Agreement)
2. Extra-Curricular Work Agreements - Returning Coaches/Advisors/Directors
3. Extra-Curricular Work Agreements - New Coaches/Advisors
  1. Tanner Binstock - JH Boys' Basketball
  2. Taylor Conrad - Assistant Varsity Football
  3. Tanner Binstock - Assistant Varsity Football
  4. Desirae Tibor - Assistant Varsity Volleyball
  5. Maleah Schmeling - Assistant Varsity Volleyball
  6. Tess Hoherz - Elementary Student Council
  7. Paige Giacomazzi - Elementary Student Council
  8. Paige Giacomazzi - Spelling Bee Coordinator
  9. Dani Hasek - Elementary Girls' Basketball
  10. Tess Hoherz - Kids on the Run
  11. Tara Milner - JH Volleyball
  12. Lindsay Trotter - JH Volleyball
  13. Jeff Simmons - Senior Class Advisor
  14. Andrew Cook - Varsity Track Asst Coach
4. Extra-Curricular Resignations
  1. Shayla Candrian-Boys' and Girls' Golf (one year off)
  2. Ashley Murphy - Kids on the Run
  3. Becki Andersen - Kids on the Run
5. Resignations
  1. Paul Knutson - Transportation Director
  2. Salina Clyde - Paraprofessional

4.C.c. Food Service Reports

4.C.d. Student Activity Reports

4.D. Administrator Reports

5. Unfinished Business

5.A. Consider HB 1398 Cybersecurity Course Integration Plan

I move to approve the Killdeer Public School District's Cybersecurity integration plan as presented. This motion, made by April Dutchuk and seconded by Larry Lundberg, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

The Cybersecurity Course Integration Plan was presented. Mr. Matthew Eads was available via Teams to describe how the course will be integrated into the STEM program and how the requirements of state standards will be met. Discussion held.

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Larry Lundberg, Member  
Scott Bice, Member  
Kelli Schollmeyer, Member

## 6. New Business

### 6.A. Consider Additional June Bills

I move to pay the additional June bills as presented. This motion, made by Larry Lundberg and seconded by Scott Bice, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

The additional June bills were presented and reviewed. Brief discussion held.

### 6.B. Consider Business Manager's Request to Pay Year-End Bills

I move to approve the Business Manager's request to pay end-of-year expenses for the 2023-2024 fiscal year ending on June 30, 2024. This motion, made by Scott Bice and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

### 6.C. Consider Brady Martz Revised Engagement Letter FYE 2023

I move to approve the revised engagement letter from Brady Martz for the fiscal year end 2023 financial audit, as presented. This motion, made by Kelli Schollmeyer and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

At the November 2023 board meeting, the Brady Martz engagement letter for the 2023 audit was approved. The required reports and supporting data have been provided to Brady Martz. The audit is scheduled for the week of June 10th. Since federal funding was over the \$750k threshold, Brady Martz is required to perform a single audit on each major program receiving federal funding. Therefore, the engagement letter has been updated to list the single audit services and requires board approval. Brief discussion held.

### 6.D. Consider transferring general fund dollars to internal athletics

I move to transfer \$33,000.00 to the internal athletics account from the general fund to balance the deficit in the account. This motion, made by April Dutchuk and seconded by Scott Bice, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

The Student Activity (Fund 06) balance sheet was reviewed. Discussion held.

### 6.E. Consider Ancillary Staff Wage and Benefit Proposal

I move to approve the pay increases for ancillary staff for the 2024-2025 fiscal year as presented. This motion, made by Kelli Schollmeyer and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

The ancillary staff wage listing was presented and reviewed. Discussion held.

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Larry Lundberg, Member  
Scott Bice, Member  
Kelli Schollmeyer, Member

### 6.F. Consider Bus Driver Wage and Benefit Proposal

I move to approve the bus driver wage and benefit proposal for fiscal year 2024-2025 as presented. This motion, made by Scott Bice and seconded by Larry Lundberg, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

The bus driver salary list was presented and reviewed.

### 6.G. Consider Miscellaneous Hourly Wages 2024-2025

I move to approve the miscellaneous hourly wage schedule as presented for fiscal year 2024-2025. This motion, made by Kelli Schollmeyer and seconded by Scott Bice, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

The miscellaneous hourly wage schedule for 2024-2025 was presented. Brief discussion held.

### 6.H. Consider Strategic Planning Project Design Proposal

I move to approve the contracting of services of Schatz and Associates in the design and development of the 2024-2025 Strategic Plan. This motion, made by Larry Lundberg and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

Mr. Simmons presented information on the strategic planning process proposed by Schatz and Associates. Discussion held.

### 6.I. Consider Activities Handbook, High School Student Handbook & Teacher handbook for the 24-25 school year.

I move to approve the 2024-2025 Activities Handbook. This motion, made by April Dutchuk and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

I move to Approve the 2024-2025 Teacher Handbook. This motion, made by April Dutchuk and seconded by Larry Lundberg, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea  
Yea: 5, Nay: 0

Mr. Walker presented and summarized the updates to the Activities Handbook. Mr. Simmons presented and summarized the updates to the Teacher Handbook. Mr. Wilz presented the draft of the updated HS Handbook and summarized the changes made. Discussion held.

## 7. Other

# Killdeer Public School District No. 16

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Scott Bice, Member  
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## 8. Announcements

8.A. School Board Election: Tuesday, June 11, 2024  
(Held in Conjunction with Primary Election, facilitated by Dunn County)

8.B. Special Board Meeting: Election Canvass & Budget Amendment, Monday June 24th  
at 7:00 PM.

8.C. Annual Meeting: July 17, 2024, at 6:00 PM

## 9. Adjourn

The meeting adjourned at 8:10 PM.

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Levi Bang, President

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Rhonda Zastoupil, Business Manager

B. New Extra-Curricular Work Agreements:

1. Karter Kleeman - JH Wrestling & Varsity Wrestling Assistant
2. Mark Griffiths - Varsity Track Assistant
3. Jace Andersen - JH Wrestling & Varsity Wrestling Assistant

4. New Business

- A. Declare the results of the 2024 School Board Election
- B. Newly Elected Board Member Oath of Office
- C. Consider Annual DPI Transportation Report



**Transportation Routes**  
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 OFFICE OF SCHOOL FINANCE AND ORGANIZATION  
 Revised: (11/21/2007)

Report Date 6/14/24
School Year: 2023-2024
Page 1 of 2

StatelssuedID: 13-016		District Name: Killdeer 16								
Route No.	Route Type	Vehicle Type	License Number	Vehicle Capacity	Total Runs	Total Rides	Total Miles	Rides Per Run	Miles Per Run	Max Ride Time (Minutes)
ANDER	Family - To Bus	School Bus	G85170	66	326	652	978.00	2.00	3.00	65
BREW	Family - To Bus	School Bus	G92565	71	316	316	1,580.00	1.00	5.00	17
BRYAN	Family - To Bus	School Bus	G92565	71	332	332	1,660.00	1.00	5.00	17
DOLEZ	Family - To Bus	School Bus	G93036	71	336	672	1,008.00	2.00	3.00	20
DUKAR	Family - To Bus	School Bus	G92565	71	323	323	1,938.00	1.00	6.00	26
FREI	Family - To Bus	School Bus	G91128	71	337	337	1,685.00	1.00	5.00	50
HAUSA	Family - To Bus	School Bus	G91128	71	313	626	1,095.50	2.00	3.50	43
LIND	Family - To Bus	School Bus	G86942	47	341	682	1,364.00	2.00	4.00	20
MINDT	Family - To Bus	School Bus	G92565	71	332	332	1,660.00	1.00	5.00	48
NETT	Family - To Bus	School Bus	G93036	71	341	341	1,023.00	1.00	3.00	20
SCHAP	Family - To Bus	School Bus	G91128	71	343	1,372	1,715.00	4.00	5.00	43
SCHET	Family - To Bus	School Bus	G86942	47	336	672	4,032.00	2.00	12.00	44
403	Rural	School Bus	G87512	14	348	4,872	10,440.00	14.00	30.00	47
404	Rural	School Bus	G86942	47	348	14,268	20,184.00	41.00	58.00	55
407	Rural	School Bus	G91127	60	348	16,356	14,964.00	47.00	43.00	42
408	Rural	School Bus	G94362	71	348	14,268	22,968.00	41.00	66.00	45
409	Rural	School Bus	G91128	71	348	20,184	23,664.00	58.00	68.00	50
410	Rural	School Bus	G93036	71	348	14,268	23,316.00	41.00	67.00	46
411	Rural	School Bus	G85171	71	348	10,440	17,052.00	30.00	49.00	55
414	Rural	School Bus	G92565	71	348	18,096	18,096.00	52.00	52.00	65
415	Rural	School Bus	G85170	66	348	14,964	8,352.00	43.00	24.00	30
417	Rural	School Bus	G87509	60	348	9,396	24,360.00	27.00	70.00	60



# Transportation Routes

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 OFFICE OF SCHOOL FINANCE AND ORGANIZATION  
 Revised: (11/21/2007)

Report Date 6/14/24
School Year: 2023-2024
Page 2 of 2

<b>StatelssuedID:</b> 13-016	<b>District Name:</b> Killdeer 16
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<u>Route Type Name</u>	<u>Vehicle Count</u>	<u>Vehicle Capacity</u>	<u>Total Annual Runs</u>	<u>Total Annual Rides</u>	<u>Total Miles</u>	<u>Rides Per Run</u>	<u>Miles Per Run</u>	<u>Max Ride Time In Minutes</u>
Extended Year	0	0	0	0	0.00	0.00	0.00	0.00
Family - To Bus	12	67	3,976	6,657	19,738.50	1.67	4.96	34.00
Family - To School	0	0	0	0	0.00	0.00	0.00	0.00
In City	0	0	0	0	0.00	0.00	0.00	0.00
Other Purpose	0	0	0	0	0.00	0.00	0.00	0.00
Public Transit	0	0	0	0	0.00	0.00	0.00	0.00
Rural	10	60	3,480	137,112	183,396.00	39.40	52.70	49.00
Special Ed.	0	0	0	0	0.00	0.00	0.00	0.00
Vocational Ed.	0	0	0	0	0.00	0.00	0.00	0.00
	<b>22</b>	<b>14</b>	<b>7,456</b>	<b>143,769</b>	<b>203,134.50</b>	<b>20.54</b>	<b>27.24</b>	<b>41.50</b>

On behalf of the Killdeer Public School Board, I certify that the information contained in this report is a true and correct report of the transportation of students to and from school for the recently completed school year.

School Board Member: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

A copy of this report will be maintained on file at the school district business office.



Picture

**VEHICLE INVENTORY REPORT**  
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 OFFICE OF SCHOOL FINANCE AND ORGANIZATION  
 Revised: (5/22/2008)

Report Date 06/14/2024
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School Year: 2023-2024

Page 1 of 3

<b>State Issued ID</b> 13-016	<b>Dist. Name</b> Killdeer 16
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1. License Number	2. Type of Vehicle	3. Type of Ownership	4. Purpose of Vehicle	5. Vehicle Capacity	6. Year of Mfg.	7. Year Purchased	8. Type of Fuel	9. Type of Transmission	10. Sp. Ed. Equipped?
G87511	School Bus	District	Standby	14	2012	2011	Gasoline	Automatic	NO
Annual Inspection Date:		Inspecting Official:		Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232		ND Highway Patrol				<input type="checkbox"/>	
G91129	School Bus	District	Standby	14	2016	2015	Diesel	Automatic	NO
Annual Inspection Date:		Inspecting Official:		Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232		ND Highway Patrol				<input type="checkbox"/>	
G87512	School Bus	District	Regular	14	2013	2013	Diesel	Automatic	NO
Annual Inspection Date:		Inspecting Official:		Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232		ND Highway Patrol				<input type="checkbox"/>	
G86942	School Bus	District	Regular	47	2012	2011	Diesel	Automatic	NO
Annual Inspection Date:		Inspecting Official:		Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232		ND Highway Patrol				<input type="checkbox"/>	
G85172	School Bus	District	Standby	47	2011	2010	Diesel	Automatic	NO
Annual Inspection Date:		Inspecting Official:		Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232		ND Highway Patrol				<input type="checkbox"/>	
G91127	School Bus	District	Regular	60	2014	2013	Diesel	Automatic	NO
Annual Inspection Date:		Inspecting Official:		Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232		ND Highway Patrol				<input type="checkbox"/>	



Picture

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Page 2 of 3

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G91128	School Bus	District	Regular	71	2015	2015	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G85171	School Bus	District	Regular	71	2011	2010	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G92316	School Bus	District	Activity	46	2018	2017	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G85170	School Bus	District	Regular	66	2008	2008	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G87509	School Bus	District	Regular	60	2009	2009	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G16589	School Bus	District	Standby	59	2009	2009	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	



Picture

**VEHICLE INVENTORY REPORT**  
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 OFFICE OF SCHOOL FINANCE AND ORGANIZATION  
 Revised: (5/22/2008)

Report Date 06/14/2024
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School Year: 2023-2024

Page 3 of 3

<b>State Issued ID</b> 13-016	<b>Dist. Name</b> Killdeer 16
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1. License Number	2. Type of Vehicle	3. Type of Ownership	4. Purpose of Vehicle	5. Vehicle Capacity	6. Year of Mfg.	7. Year Purchased	8. Type of Fuel	9. Type of Transmission	10. Sp. Ed. Equipped?	
G85173	School Bus	District	Standby	47	2012	2012	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G92565	School Bus	District	Regular	71	2018	2018	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G94362	School Bus	District	Regular	71	2022	2021	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G93036	School Bus	District	Regular	71	2020	2020	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G95702	School Bus	District	Activity	71	2023	2022	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	
G93887	School Bus	District	Standby	71	2021	2021	Diesel	Automatic	NO	
Annual Inspection Date:		Inspecting Official:			Inspecting Organization:				OOS Fault:	Date OOS Corrected:
08/10/2023		Adam Gebhardt #232			ND Highway Patrol				<input type="checkbox"/>	

D. Consider Spring 2024 District Pupil Membership Summary Report



**DISTRICT PUPIL MEMBERSHIP SUMMARY**  
 NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION  
 OFFICE OF SCHOOL FINANCE AND ORGANIZATION

Print Date: 6/3/24  
 School Year: 2024

Name	ADM PK	ADM K	ADM 1-6	ADM 7-8	ADM 9-12	Alt ADM 9-12	Total ADM	ADA PK	ADA K	ADA 1-6	ADA 7-8	ADA 9-12	Alt ADA 9-12	Total ADA
Killdeer 16	0.00	0.11	0.05	0.00	0.07	0.00	0.23	0.00	0.11	0.05	0.00	0.07	0.00	0.23
Killdeer Elem School	10.00	45.59	270.16	0.00	0.00	0.00	325.75	10.00	41.90	247.24	0.00	0.00	0.00	299.14
Killdeer High School	0.00	0.00	0.00	83.07	159.08	0.00	242.15	0.00	0.00	0.00	78.03	145.18	0.00	223.21
<b>Total</b>	<b>10.00</b>	<b>45.70</b>	<b>270.21</b>	<b>83.07</b>	<b>159.15</b>	<b>0.00</b>	<b>568.13</b>	<b>10.00</b>	<b>42.01</b>	<b>247.29</b>	<b>78.03</b>	<b>145.25</b>	<b>0.00</b>	<b>522.58</b>

On behalf of the 13-016, Killdeer 16 Public School Board I certify that the information contained in this report is a true and correct report of students in average daily membership for the recently completed school year for which the school district is entitled to receive state per pupil aid under NDCC 15.1-27.

School Board Member: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

A copy of this report will be maintained on file at the school district business office.

E. Consider 2023-2024 Budget Amendments

KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET REVENUES										
Account Number	Account Number Description	Account Title	Estimated 23-24	23-24 Revenue as of 6/24/24	Open Receivable	Projected 23-24 Revenue Total	Difference	Comment on Year-End Results	RZ Action/Comment	2023 Est
01 000 1110	Local Sources	Property Taxes	\$3,918,810.74	\$4,261,436.15	\$0.00	\$4,261,436.15	342,625.41		See supporting worksheet and calculation to right ----->	2023 Est
01 000 1220	Local Sources	Telecommunications	\$10,000.00	\$12,389.62	\$0.00	\$12,389.62	2,389.62			
01 000 1231	Local Sources	Homesite Tax Credit	\$0.00	\$1,985.19	\$0.00	\$1,985.19	1,985.19			
01 000 1290	Local Sources	Other Revenue in Lieu of Property Taxes	\$0.00	\$6,512.91	\$0.00	\$6,512.91	6,512.91	Assisted Living Tax		
		Tuit-Sch. Dist. & DPI	\$80,000.00	\$95,565.99	\$71,512.90	\$167,078.89	87,078.89			
01 000 1312	Local Sources	Tuit-Spec. Ed.	\$200,000.00	\$43,246.60	\$199,738.73	\$242,985.33	42,985.33			\$ 67,791,864.00 From Auditor
01 000 1322	Local Sources	Int. Earned	\$50,000.00	\$318,512.08	\$30,000.00	\$348,512.08	298,512.08	Rates remained high and we still had Kraus-Anderson allocated building fund dollars in Fund 03		
01 000 1510	Local Sources	Preschool	\$36,000.00	\$31,903.50	\$0.00	\$31,903.50	(4,096.50)	IEP are paid through state aid		60 Mills
01 000 1800	Local Sources	DAYCARE	\$134,400.00	\$125,624.00	\$0.00	\$125,624.00	(8,776.00)			\$ 4,067,511.84 Property Tax Revenue
01 000 1801	Local Sources	Oil Royalty	\$15,000.00	\$7,467.16	\$0.00	\$7,467.16	(7,532.84)			\$ 3,695,759.09 12% Cap Limit-see separate file
01 000 1950	Local Sources	Misc. Rev.	\$20,000.00	\$167,071.48	\$0.00	\$167,071.48	147,071.48	MDU Refund from 2017-2023 Overcharges was \$156k		\$ 223,051.65 Addtl Levy Authority
01 000 2210	County Sources	Oil & Gas Revenue	\$2,500,000.00	\$3,340,295.15	\$0.00	\$3,340,295.15	840,295.15	\$840k higher than projected	Www.treasurer.nd.gov / revenue distribution/school district	\$ 3,918,810.74 Allowable Levy
01 000 3110	State Sources	State Aid	\$1,957,615.28	\$2,067,225.88	\$0.00	\$2,067,225.88	109,610.60		From State Aid Formula Worksheet 2023-2024 from Adam Tescher May 2023 and modified projections	57.81 Mills
01 000 3130	State Sources	Transportation Aid	\$192,412.50	\$181,692.60	\$0.00	\$181,692.60	(10,719.90)		3/8/23 latest from A. Tescher. Use State Aid Formula Worksheet. Get Bus Miles and Rural Rides from worksheet in K/Business Manager/DPI/Transportation.	
01 000 3310	State Sources	Vocational Aid	\$38,000.00	\$37,873.69	\$0.00	\$37,873.69	(126.31)		27% of qualifying ag instructor salaries and 30% travel reimbursed by CTE	Building Fund S&I
01 000 4210	Federal Sources	Taylor Grazing	\$500.00	\$457.83	\$0.00	\$457.83	(42.17)	Settlement of federal litigation and backpay was \$940k	Use www.treasurer.nd.gov/revenue distribution advanced search. 50% of the amount listed on this site goes to schools.	\$ 677,918.64 \$ 1,443,788.00
01 000 4220	Federal Sources	Flood Control	\$550,000.00	\$1,371,975.56	\$0.00	\$1,371,975.56	821,975.56			
01 000 4510	Federal Sources	Title I Part A	\$142,770.00	\$106,326.89	\$36,443.11	\$142,770.00	0.00		Final Allocation List 23-24	
01 000 4517	Federal Sources	Title IIA	\$45,348.00	\$0.00	\$0.00	\$0.00	(45,348.00)		Final Allocation List 23-24	
01 000 4525	Federal Sources	Title IV - Student Support	\$24,818.00	\$0.00	\$0.00	\$0.00	(24,818.00)		Final Allocation List 23-24	
01 000 4526	Federal Sources	Title V	\$0.00	\$70,166.00	\$0.00	\$70,166.00	70,166.00			
		Carl Perkins Grant	\$33,000.00	\$34,778.00	\$0.00	\$34,778.00	1,778.00		Www.cte.nd.gov; State Career and Technical Education (Vo Ag). BRP (Budget Reimbursement Process); Belfield, South Heart, New England and Killdeer split. Per J. Simmons 6/20/22 meeting minutes KPS portion for 22-23 is \$21767. Rec'd \$17058.06 from 21-22	2019 \$ 2,172,696.92
01 000 4545	Federal Sources	REAP SRSA GS	\$47,394.00	\$47,394.00	\$0.00	\$47,394.00	0.00			2020 \$ 1,924,787.27
01 000 4790	Federal Sources	Other Restricted Federal Revenue	\$0.00	\$50,000.00	\$0.00	\$50,000.00	50,000.00			2021 \$ 1,162,492.78
01 120 4590	Federal Sources	Best In Class Grant	\$45,000.00	\$47,394.00	\$0.00	\$47,394.00	2,394.00			2023 \$ 3,000,000.00
01 200 4590	Federal Sources		\$10,041,068.52	\$12,427,294.28	\$337,694.74	\$12,764,989.02	2,723,920.50			Average \$ 2,064,994.24
<b>Sept 2023 Budget Projection</b> Revenue \$10,041,068.52 Expenditure \$10,898,397.06 <b>Surplus/(Deficit) (\$857,328.54)</b>			Unpredicted revenues that aided in surplus							

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
01 000 000 000 2210 110	Curriculum Improvement	Salaries	\$ 58,300.00	\$ 58,300.00	0.00	\$ 58,300.00	0.00	
01 000 000 000 2210 210	Curriculum Improvement	Health Insurance	\$ 8,640.48	\$ 8,915.20	(274.72)	\$ 8,915.20	274.72	
01 000 000 000 2210 220	Curriculum Improvement	FICA	\$ 5,120.95	\$ 5,631.98	(511.03)	\$ 5,631.98	511.03	
01 000 000 000 2210 230	Curriculum Improvement	TFFR	\$ 12,955.56	\$ 13,995.91	(1,040.35)	\$ 13,995.91	1,040.35	
01 000 000 000 2210 300	Curriculum Improvement	Purchase Profess, Tech Services	\$ 80,000.00	\$ 43,488.93	36,511.07	\$ 45,000.00	(35,000.00)	A bulk of the PD costs were covered by Title dollars
01 000 000 000 2210 430	Curriculum Improvement	Contracts	\$ 1,500.00	\$ 1,500.00	0.00	\$ 1,500.00	0.00	
01 000 000 000 2210 580	Curriculum Improvement	Travel	\$ 1,000.00	\$ 6,386.97	(5,386.97)	\$ 6,400.00	5,400.00	MTSS travel
01 000 000 000 2210 611	Curriculum Improvement	Supplies	\$ 1,000.00	\$ 195.24	804.76	\$ 200.00	(800.00)	
01 000 000 000 2210 730	Curriculum Improvement	Equipment	\$ 500.00	\$ -	500.00	\$ -	(500.00)	
01 000 000 000 2210 890	Curriculum Improvement	Other	\$ 1,200.00	\$ -	1,200.00	\$ -	(1,200.00)	
	<b>Curriculum Improvement Total</b>		\$ 170,216.99	\$ 138,414.23	31,802.76	\$ 139,943.09	(30,273.90)	
01 000 000 000 2213 110	Wellness	Salary	\$ 2,000.00	\$ 2,000.00	0.00	\$ 2,000.00	0.00	
01 000 000 000 2213 220	Wellness	FICA	\$ 153.00	\$ 153.00	0.00	\$ 153.00	0.00	
01 000 000 000 2213 230	Wellness	TFFR	\$ 444.44	\$ 444.44	0.00	\$ 444.44	(0.00)	
01 000 000 000 2213 290	Wellness	Other Employee Benefits	\$ 1,500.00	\$ -	1,500.00	\$ 1,000.00	(500.00)	
01 000 000 000 2213 580	Wellness	Travel	\$ 3,500.00	\$ 2,766.68	733.32	\$ 3,500.00	0.00	
01 000 000 000 2213 611	Wellness	Supplies	\$ 250.00	\$ -	250.00	\$ 250.00	0.00	
01 000 000 000 2213 810	Wellness	Dues & Fees	\$ 2,000.00	\$ 2,500.00	(500.00)	\$ 2,500.00	500.00	
	<b>Wellness Total</b>		\$ 9,847.44	\$ 7,864.12	1,983.32	\$ 9,847.44	(0.00)	
01 000 000 000 2222 110	Library	Salaries	\$ 53,500.00	\$ 53,500.00	0.00	\$ 53,500.00	0.00	
01 000 000 000 2222 130	Library	Subs/Aides	\$ 22,275.00	\$ 22,736.06	(461.06)	\$ 23,000.00	725.00	
01 000 000 000 2222 210	Library	Health Insurance	\$ 17,280.96	\$ 17,784.56	(503.60)	\$ 18,000.00	719.04	
01 000 000 000 2222 220	Library	FICA	\$ 7,118.78	\$ 6,733.59	385.19	\$ 7,118.78	(0.00)	
01 000 000 000 2222 230	Library	TFFR & PERS	\$ 15,288.06	\$ 15,450.85	(162.80)	\$ 15,500.00	211.95	
01 000 000 000 2222 430	Library	Contracts	\$ 6,500.00	\$ 3,048.36	3,451.64	\$ 6,500.00	0.00	
01 000 000 000 2222 580	Library	Travel	\$ 500.00	\$ -	500.00	\$ 500.00	0.00	
01 000 000 000 2222 611	Library	Supplies	\$ 4,500.00	\$ 2,306.60	2,193.40	\$ 2,500.00	(2,000.00)	
01 000 000 000 2222 618	Library	Freight	\$ 250.00	\$ 17.94	232.06	\$ 250.00	0.00	
01 000 000 000 2222 641	Library	Books - H.S.	\$ 2,500.00	\$ 1,038.13	1,461.87	\$ 2,500.00	0.00	
01 000 000 000 2222 642	Library	Books - Elem	\$ 2,500.00	\$ 2,092.56	407.44	\$ 2,500.00	0.00	
01 000 000 000 2222 650	Library	Periodicals	\$ 2,000.00	\$ 180.00	1,820.00	\$ 2,000.00	0.00	
01 000 000 000 2222 670	Library	Software	\$ 1,000.00	\$ -	1,000.00	\$ 1,000.00	0.00	
01 000 000 000 2222 730	Library	Equipment	\$ 2,000.00	\$ 2,023.79	(23.79)	\$ 2,200.00	200.00	
	<b>Library Total</b>		\$ 137,212.80	\$ 126,912.44	10,300.36	\$ 137,068.78	(144.02)	
01 000 000 000 2225 490	Computer-Assisted Instruction	Technology Services	\$ -	\$ 26,910.45	(26,910.45)	\$ 27,000.00	27,000.00	Contracted with Smart Computers mid-year and added new budget category
	<b>Computer-Assisted Instruction Total</b>		\$ -	\$ 26,910.45	(26,910.45)	\$ 27,000.00	27,000.00	
01 000 000 000 2310 120	School Board	Salaries - Business Manager	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2310 210	School Board	Health Insurance	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2310 220	School Board	FICA	\$ 1,912.50	\$ 3,556.71	(1,644.21)	\$ 3,600.00	1,687.50	
01 000 000 000 2310 221	School Board	ND OASIS	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2310 230	School Board	TFFR & PERS	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2310 250	School Board	Unemployment Compensation	\$ 1,500.00	\$ -	1,500.00	\$ 1,500.00	0.00	
01 000 000 000 2310 260	School Board	Worker's Compensation	\$ 12,500.00	\$ 10,638.81	1,861.19	\$ 12,500.00	0.00	
01 000 000 000 2310 290	School Board	Other Employee Benefits	\$ 30,000.00	\$ 32,718.07	(2,718.07)	\$ 33,000.00	3,000.00	
01 000 000 000 2310 310	School Board	Board Salary	\$ 25,000.00	\$ 24,025.00	975.00	\$ 25,000.00	0.00	
01 000 000 000 2310 580	School Board	Travel	\$ 5,000.00	\$ 3,516.51	1,483.49	\$ 5,000.00	0.00	
01 000 000 000 2310 650	School Board	Periodicals	\$ 500.00	\$ 205.00	295.00	\$ 500.00	0.00	
01 000 000 000 2310 730	School Board	Equipment	\$ 1,000.00	\$ -	1,000.00	\$ 100.00	(900.00)	
01 000 000 000 2310 810	School Board	Dues & Fees	\$ 25,000.00	\$ 12,513.00	12,487.00	\$ 15,000.00	(10,000.00)	
	<b>School Board Total</b>		\$ 102,412.50	\$ 87,173.10	15,239.40	\$ 96,200.00	(6,212.50)	
01 000 000 000 2321 110	Superintendent's Office	Salaries - Superintendent	\$ 151,280.00	\$ 146,334.28	4,945.72	\$ 151,280.00	0.00	
01 000 000 000 2321 120	Superintendent's Office	Salaries - Secretary	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2321 210	Superintendent's Office	Health Insurance	\$ 20,886.96	\$ 21,385.08	(498.12)	\$ 22,000.00	1,113.04	
01 000 000 000 2321 220	Superintendent's Office	FICA	\$ 11,572.92	\$ 10,965.74	607.18	\$ 11,572.92	0.00	
01 000 000 000 2321 230	Superintendent's Office	TFFR & PERS	\$ 31,031.78	\$ 31,031.75	0.03	\$ 31,031.78	0.00	
01 000 000 000 2321 290	Superintendent's Office	Other Employee Benefits	\$ 7,000.00	\$ 5,177.83	1,822.17	\$ 5,500.00	(1,500.00)	
01 000 000 000 2321 580	Superintendent's Office	Travel	\$ 6,000.00	\$ 1,793.83	4,206.17	\$ 6,000.00	0.00	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
01 000 000 000 2321 670	Superintendent's Office	Software	\$ 500.00	\$ -	500.00	\$ 500.00	0.00	
01 000 000 000 2321 730	Superintendent's Office	Equipment	\$ 2,500.00	\$ 1,909.27	590.73	\$ 2,500.00	0.00	
01 000 000 000 2321 810	Superintendent's Office	Dues & Fees	\$ 3,000.00	\$ 1,664.00	1,336.00	\$ 3,000.00	0.00	
	<b>Superintendent's Office Total</b>		\$ 233,771.66	\$ 220,261.78	13,509.88	\$ 233,384.70	(386.96)	
01 000 000 000 2500 120	Business Office	Salaries - Secretary	\$ 250,473.45	\$ 235,458.21	15,015.24	\$ 250,473.45	0.00	
01 000 000 000 2500 210	Business Office	Health Insurance	\$ 52,856.29	\$ 52,249.28	607.01	\$ 52,856.29	(0.00)	
01 000 000 000 2500 220	Business Office	FICA	\$ 21,606.87	\$ 20,080.87	1,526.00	\$ 21,606.87	(0.00)	
01 000 000 000 2500 230	Business Office	PERS	\$ 36,696.25	\$ 34,847.99	1,848.26	\$ 36,696.25	0.00	
01 000 000 000 2500 290	Business Office	Other Employee Benefits	\$ 5,000.00	\$ 4,034.04	965.96	\$ 5,000.00	0.00	
		Profess. Serv - Audits, software, legal						
01 000 000 000 2500 330	Business Office		\$ 25,000.00	\$ 41,935.50	(16,935.50)	\$ 42,000.00	17,000.00	Unforecasted legal fees
01 000 000 000 2500 430	Business Office	Contracts	\$ 3,800.00	\$ 2,525.87	1,274.13	\$ 2,600.00	(1,200.00)	
01 000 000 000 2500 431	Business Office	Postage meter	\$ 5,000.00	\$ 3,477.06	1,522.94	\$ 3,500.00	(1,500.00)	
01 000 000 000 2500 521	Business Office	Property Insurance	\$ 55,000.00	\$ 88,471.03	(33,471.03)	\$ 89,000.00	34,000.00	
01 000 000 000 2500 522	Business Office	Liability Insurance	\$ 10,000.00	\$ -	10,000.00	\$ 10,000.00	0.00	Haven't received the NDIRF policy renewal invoice yet
01 000 000 000 2500 532	Business Office	Postage	\$ 4,000.00	\$ 2,691.47	1,308.53	\$ 2,700.00	(1,300.00)	
01 000 000 000 2500 540	Business Office	Legals - Ads	\$ 5,000.00	\$ 4,273.79	726.21	\$ 4,300.00	(700.00)	
01 000 000 000 2500 550	Business Office	Printing & Binding	\$ 500.00	\$ -	500.00	\$ -	(500.00)	
01 000 000 000 2500 580	Business Office	Travel	\$ 2,000.00	\$ 677.74	1,322.26	\$ 700.00	(1,300.00)	
01 000 000 000 2500 618	Business Office	Freight	\$ 250.00	\$ 59.56	190.44	\$ 100.00	(150.00)	
01 000 000 000 2500 619	Business Office	Supplies to Be Distributed	\$ 200.00	\$ 93.38	106.62	\$ 100.00	(100.00)	
01 000 000 000 2500 670	Business Office	Software	\$ 12,000.00	\$ 14,500.00	(2,500.00)	\$ 14,500.00	2,500.00	Added RevTrak
01 000 000 000 2500 690	Business Office	Misc. Supplies	\$ 3,000.00	\$ 3,512.55	(512.55)	\$ 3,600.00	600.00	
01 000 000 000 2500 730	Business Office	Equipment	\$ 12,000.00	\$ 8,995.00	3,005.00	\$ 9,000.00	(3,000.00)	
01 000 000 000 2500 830	Business Office	Interest	\$ -	\$ -	0.00	\$ -	0.00	
	<b>Business Office Total</b>		\$ 504,382.86	\$ 517,883.34	(13,500.48)	\$ 548,732.86	44,350.00	
01 000 000 000 2600 120	M & O of Plant	Salaries	\$ 246,653.35	\$ 290,348.33	(43,694.98)	\$ 310,000.00	63,346.65	Had \$35k in overtime
01 000 000 000 2600 121	M & O of Plant	Part Time Salary	\$ 44,871.15	\$ 26,367.71	18,503.44	\$ 30,000.00	(14,871.15)	
01 000 000 000 2600 210	M & O of Plant	Health Insurance	\$ 51,842.16	\$ 59,128.09	(7,285.93)	\$ 64,000.00	12,157.84	insurance selection adjustments
01 000 000 000 2600 220	M & O of Plant	FICA	\$ 23,623.60	\$ 25,210.22	(1,586.62)	\$ 27,000.00	3,376.40	
01 000 000 000 2600 230	M & O of Plant	PERS	\$ 44,113.01	\$ 43,564.06	548.95	\$ 45,000.00	886.99	
01 000 000 000 2600 411	M & O of Plant	Water/Sewer	\$ 32,000.00	\$ 27,696.56	4,303.44	\$ 28,000.00	(4,000.00)	
01 000 000 000 2600 421	M & O of Plant	Garbage	\$ 20,000.00	\$ 14,421.00	5,579.00	\$ 15,000.00	(5,000.00)	
01 000 000 000 2600 431	M & O of Plant	Fire Extinguishers	\$ 5,000.00	\$ 3,068.00	1,932.00	\$ 3,100.00	(1,900.00)	
01 000 000 000 2600 432	M & O of Plant	Pest Control	\$ 1,500.00	\$ 1,190.64	309.36	\$ 1,200.00	(300.00)	
01 000 000 000 2600 433	M & O of Plant	Clock System	\$ 4,000.00	\$ -	4,000.00	\$ -	(4,000.00)	
01 000 000 000 2600 434	M & O of Plant	Heating System	\$ 25,000.00	\$ -	25,000.00	\$ -	(25,000.00)	
01 000 000 000 2600 435	M & O of Plant	Other Contracts	\$ 15,000.00	\$ 16,451.51	(1,451.51)	\$ 17,000.00	2,000.00	
01 000 000 000 2600 441	M & O of Plant	Rentals	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2600 450	M & O of Plant	Construction Services	\$ 100,000.00	\$ 40,407.32	59,592.68	\$ 43,450.00	(56,550.00)	
01 000 000 000 2600 531	M & O of Plant	Telephone	\$ 24,000.00	\$ 18,766.34	5,233.66	\$ 20,000.00	(4,000.00)	
01 000 000 000 2600 611	M & O of Plant	Supplies	\$ 90,000.00	\$ 80,838.28	9,161.72	\$ 90,000.00	0.00	
01 000 000 000 2600 618	M & O of Plant	Freight	\$ 1,000.00	\$ 2,529.38	(1,529.38)	\$ 3,000.00	2,000.00	
01 000 000 000 2600 621	M & O of Plant	Electricity	\$ 200,000.00	\$ 203,045.00	(3,045.00)	\$ 210,000.00	10,000.00	
01 000 000 000 2600 622	M & O of Plant	Natural Gas	\$ 150,000.00	\$ 62,003.59	87,996.41	\$ 70,000.00	(80,000.00)	
01 000 000 000 2600 626	M & O of Plant	Gasoline	\$ 3,000.00	\$ 752.28	2,247.72	\$ 1,000.00	(2,000.00)	
01 000 000 000 2600 627	M & O of Plant	Diesel	\$ 2,500.00	\$ 2,278.29	221.71	\$ 2,500.00	0.00	
01 000 000 000 2600 730	M & O of Plant	Equipment	\$ 30,000.00	\$ 6,362.53	23,637.47	\$ 10,000.00	(20,000.00)	
	<b>M &amp; O of Plant Total</b>		\$ 1,114,103.27	\$ 924,429.13	189,674.14	\$ 990,250.00	(123,853.27)	
01 000 000 000 2700 110	Transportation	Salaries - Transportation Dir	\$ 8,190.00	\$ 8,492.00	(302.00)	\$ 8,500.00	310.00	
01 000 000 000 2700 120	Transportation	Salaries - Bus Mechanic	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2700 121	Transportation	Part Time Salary - Bus Driver	\$ 242,707.14	\$ 260,872.72	(18,165.58)	\$ 265,000.00	22,292.86	Added 10th route back in late Aug
01 000 000 000 2700 122	Transportation	Sub Salary	\$ 4,000.00	\$ 2,780.63	1,219.37	\$ 3,000.00	(1,000.00)	
01 000 000 000 2700 210	Transportation	Health Insurance	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 000 2700 220	Transportation	FICA	\$ 19,499.63	\$ 20,818.79	(1,319.16)	\$ 21,000.00	1,500.37	
01 000 000 000 2700 230	Transportation	TFFR & PERS	\$ 12,483.42	\$ 8,698.05	3,785.37	\$ 9,000.00	(3,483.42)	
01 000 000 000 2700 290	Transportation	Other Employee Benefits	\$ 500.00	\$ 400.00	100.00	\$ 500.00	0.00	
01 000 000 000 2700 330	Transportation	Other Professional Services	\$ 5,500.00	\$ 3,637.00	1,863.00	\$ 3,800.00	(1,700.00)	
01 000 000 000 2700 390	Transportation	Physicals	\$ 2,500.00	\$ 1,625.00	875.00	\$ 1,800.00	(700.00)	
01 000 000 000 2700 431	Transportation	2 Way Radio	\$ 3,000.00	\$ -	3,000.00	\$ 500.00	(2,500.00)	
01 000 000 000 2700 432	Transportation	Fire Exting. Service	\$ 1,000.00	\$ -	1,000.00	\$ 500.00	(500.00)	
01 000 000 000 2700 519	Transportation	Transportation - Family Type	\$ 5,500.00	\$ 2,530.50	2,969.50	\$ 2,800.00	(2,700.00)	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
01 000 000 000 2700 520	Transportation	Insurance	\$ 20,000.00	\$ (864.00)	20,864.00	\$ 20,000.00	0.00	Haven't received the NDIRF policy renewal invoice yet
01 000 000 000 2700 580	Transportation	Travel	\$ 2,500.00	\$ 774.99	1,725.01	\$ 1,000.00	(1,500.00)	
01 000 000 000 2700 611	Transportation	Supplies	\$ 2,000.00	\$ 17,251.98	(15,251.98)	\$ 18,000.00	16,000.00	Purchased Bus Scanner Tool
01 000 000 000 2700 626	Transportation	Gasoline	\$ 3,500.00	\$ 5,156.85	(1,656.85)	\$ 5,500.00	2,000.00	
01 000 000 000 2700 627	Transportation	Diesel	\$ 120,000.00	\$ 93,756.30	26,243.70	\$ 95,000.00	(25,000.00)	
01 000 000 000 2700 671	Transportation	Oil And Grease	\$ 5,000.00	\$ 2,968.35	2,031.65	\$ 3,000.00	(2,000.00)	
01 000 000 000 2700 672	Transportation	Tires And Tubes	\$ 10,000.00	\$ 2,971.08	7,028.92	\$ 3,000.00	(7,000.00)	
01 000 000 000 2700 673	Transportation	Repairs	\$ 120,000.00	\$ 81,451.63	38,548.37	\$ 85,000.00	(35,000.00)	
01 000 000 000 2700 732	Transportation	Vehicle Replacement	\$ 140,000.00	\$ 175,804.00	(35,804.00)	\$ 180,000.00	40,000.00	purchased maintenance pickup
	<b>Transportation Total</b>		\$ 727,880.19	\$ 689,125.87	38,754.32	\$ 726,900.00	(980.19)	
01 000 000 000 6350 920	Transfer to Food Service	Transfer of Funds to Food Service	\$ 120,000.00	\$ 195,000.00	(75,000.00)	\$ 195,000.00	75,000.00	
	<b>Transfer to Food Service Total</b>		\$ 120,000.00	\$ 195,000.00	(75,000.00)	\$ 195,000.00	75,000.00	
01 000 000 000 6360 920	Transfer to Student Activity	Transfer of Funds to Student Activity	\$ -	\$ 33,000.00	(33,000.00)	\$ 33,000.00	33,000.00	
	<b>Transfer to Student Activity Total</b>		\$ -	\$ 33,000.00	(33,000.00)	\$ 33,000.00	33,000.00	
01 000 000 110 1000 110	Kindergarten	Salary	\$ 178,010.00	\$ 178,010.00	0.00	\$ 178,010.00	0.00	
01 000 000 110 1000 130	Kindergarten	Subs/Aides	\$ 25,087.30	\$ -	25,087.30	\$ 3,000.00	(22,087.30)	
01 000 000 110 1000 210	Kindergarten	Health Insurance	\$ 32,110.80	\$ 33,131.76	(1,020.96)	\$ 34,000.00	1,889.20	
01 000 000 110 1000 220	Kindergarten	FICA	\$ 16,858.98	\$ 14,767.78	2,091.20	\$ 15,114.97	(1,744.01)	
01 000 000 110 1000 230	Kindergarten	TFRR & PERS	\$ 39,557.89	\$ 39,656.37	(98.48)	\$ 40,000.00	442.11	
01 000 000 110 1000 290	Kindergarten	Other Employee Benefits	\$ 5,300.00	\$ 5,300.00	0.00	\$ 5,300.00	0.00	
01 000 000 110 1000 430	Kindergarten	Contracts	\$ 4,000.00	\$ -	4,000.00	\$ 4,000.00	0.00	
01 000 000 110 1000 610	Kindergarten	Supplies	\$ 10,000.00	\$ 15,125.21	(5,125.21)	\$ 16,000.00	6,000.00	
01 000 000 110 1000 618	Kindergarten	Freight	\$ 500.00	\$ 131.44	368.56	\$ 500.00	0.00	
01 000 000 110 1000 640	Kindergarten	Books	\$ 1,000.00	\$ 23,584.27	(22,584.27)	\$ 24,000.00	23,000.00	CKLA curriculum not budgeted but purchased
01 000 000 110 1000 670	Kindergarten	Software	\$ 3,000.00	\$ 930.80	2,069.20	\$ 1,000.00	(2,000.00)	
01 000 000 110 1000 730	Kindergarten	Equipment	\$ 7,000.00	\$ 773.40	6,226.60	\$ 1,000.00	(6,000.00)	
01 000 000 110 1000 810	Kindergarten	Dues & Fees	\$ -	\$ 468.80	(468.80)	\$ 500.00	500.00	
	<b>Kindergarten Total</b>		\$ 322,424.97	\$ 311,879.83	10,545.14	\$ 322,424.97	0.00	
01 000 000 120 1000 110	Elementary	Salary	\$ 1,267,991.35	\$ 1,173,634.15	94,357.20	\$ 1,198,634.15	(69,357.20)	unfilled teaching positions; summer school yet to be paid out
01 000 000 120 1000 130	Elementary	Subs/Aides	\$ 125,782.30	\$ 91,136.30	34,646.00	\$ 100,000.00	(25,782.30)	summer school yet to be paid out
01 000 000 120 1000 210	Elementary	Health Insurance	\$ 260,555.97	\$ 240,447.68	20,108.29	\$ 245,000.00	(15,555.97)	
01 000 000 120 1000 220	Elementary	FICA	\$ 103,743.50	\$ 97,161.40	6,582.10	\$ 100,000.00	(3,743.50)	
01 000 000 120 1000 230	Elementary	TFRR & PERS	\$ 285,702.81	\$ 266,586.75	19,116.06	\$ 285,702.81	0.00	
01 000 000 120 1000 290	Elementary	Other Employee Benefits	\$ 5,725.00	\$ 6,408.82	(683.82)	\$ 6,500.00	775.00	
01 000 000 120 1000 430	Elementary	Contracts	\$ 22,000.00	\$ 6,622.20	15,377.80	\$ 7,000.00	(15,000.00)	
01 000 000 120 1000 560	Elementary	Tuition to Lea's In State	\$ 3,000.00	\$ 10,050.98	(7,050.98)	\$ 11,000.00	8,000.00	
01 000 000 120 1000 580	Elementary	Travel	\$ 3,000.00	\$ 3,850.36	(850.36)	\$ 4,000.00	1,000.00	
01 000 000 120 1000 611	Elementary	Supplies	\$ 75,000.00	\$ 83,740.28	(8,740.28)	\$ 85,000.00	10,000.00	
01 000 000 120 1000 612	Elementary	Music Supplies	\$ 4,000.00	\$ 3,863.79	136.21	\$ 4,000.00	0.00	
01 000 000 120 1000 618	Elementary	Freight	\$ 2,000.00	\$ 2,328.48	(328.48)	\$ 2,500.00	500.00	
01 000 000 120 1000 640	Elementary	Books	\$ 29,000.00	\$ 88,308.27	(59,308.27)	\$ 90,000.00	61,000.00	CKLA curriculum not budgeted but purchased
01 000 000 120 1000 670	Elementary	Software	\$ 20,000.00	\$ 5,524.78	14,475.22	\$ 6,000.00	(14,000.00)	
01 000 000 120 1000 730	Elementary	Equipment	\$ 20,000.00	\$ 1,804.60	18,195.40	\$ 2,000.00	(18,000.00)	
01 000 000 120 1000 810	Elementary	Dues & Fees	\$ 3,000.00	\$ 2,651.85	348.15	\$ 3,000.00	0.00	
	<b>Elementary Total</b>		\$ 2,230,500.93	\$ 2,084,120.69	146,380.24	\$ 2,150,336.96	(80,163.97)	
01 000 000 120 2410 110	Elem. Principal's Office	Salary	\$ 91,529.15	\$ 91,529.15	0.00	\$ 91,529.15	0.00	
01 000 000 120 2410 120	Elem. Principal's Office	Salaries - Secretary	\$ 35,371.01	\$ 29,370.88	6,000.13	\$ 35,371.01	0.00	
01 000 000 120 2410 210	Elem. Principal's Office	Health Insurance	\$ 29,527.32	\$ 30,227.80	(700.48)	\$ 30,227.80	700.48	
01 000 000 120 2410 220	Elem. Principal's Office	FICA	\$ 10,368.85	\$ 9,572.64	796.21	\$ 10,368.85	0.00	
01 000 000 120 2410 230	Elem. Principal's Office	TFRR & PERS	\$ 25,737.43	\$ 24,875.83	861.60	\$ 25,737.43	0.00	
01 000 000 120 2410 430	Elem. Principal's Office	Contracts	\$ 500.00	\$ -	500.00	\$ 500.00	0.00	
01 000 000 120 2410 580	Elem. Principal's Office	Travel	\$ 1,500.00	\$ -	1,500.00	\$ 1,500.00	0.00	
01 000 000 120 2410 611	Elem. Principal's Office	Supplies	\$ 500.00	\$ 440.34	59.66	\$ 500.00	0.00	
01 000 000 120 2410 618	Elem. Principal's Office	Freight	\$ 100.00	\$ -	100.00	\$ 100.00	0.00	
01 000 000 120 2410 670	Elem. Principal's Office	Software	\$ 200.00	\$ -	200.00	\$ 200.00	0.00	
01 000 000 120 2410 730	Elem. Principal's Office	Equipment	\$ 4,100.00	\$ 3,598.00	502.00	\$ 4,100.00	0.00	
01 000 000 120 2410 810	Elem. Principal's Office	Dues & Fees	\$ 2,200.00	\$ 924.00	1,276.00	\$ 2,200.00	0.00	
	<b>Elem. Principal's Office Total</b>		\$ 201,633.76	\$ 190,538.64	11,095.12	\$ 202,334.24	700.48	
01 000 000 130 1000 110	Junior High	Salary	\$ 371,050.57	\$ 363,920.45	7,130.12	\$ 363,920.45	(7,130.12)	
01 000 000 130 1000 130	Junior High	Subs/Aides	\$ 21,735.00	\$ 22,609.68	(874.68)	\$ 22,609.68	874.68	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
01 000 000 130 1000 210	Junior High	Health Insurance	\$ 73,680.80	\$ 71,097.59	2,583.21	\$ 71,097.59	(2,583.21)	
01 000 000 130 1000 220	Junior High	FICA	\$ 31,502.29	\$ 30,613.48	888.81	\$ 30,613.48	(888.81)	
01 000 000 130 1000 230	Junior High	TFFR & PERS	\$ 82,455.68	\$ 81,076.69	1,378.99	\$ 81,076.69	(1,378.99)	
01 000 000 130 1000 290	Junior High	Other Employee Benefits	\$ 2,562.50	\$ 2,962.84	(400.34)	\$ 3,000.00	437.50	
01 000 000 130 1000 430	Junior High	Contracts	\$ 13,000.00	\$ 748.27	12,251.73	\$ 1,000.00	(12,000.00)	
01 000 000 130 1000 580	Junior High	Travel	\$ 750.00	\$ -	750.00	\$ 750.00	0.00	
01 000 000 130 1000 611	Junior High	Supplies	\$ 12,000.00	\$ 15,223.35	(3,223.35)	\$ 16,000.00	4,000.00	
01 000 000 130 1000 618	Junior High	Freight	\$ 1,500.00	\$ 1,541.84	(41.84)	\$ 2,000.00	500.00	
01 000 000 130 1000 640	Junior High	Books	\$ 35,000.00	\$ 39,532.66	(4,532.66)	\$ 40,000.00	5,000.00	
01 000 000 130 1000 670	Junior High	Software	\$ 5,000.00	\$ 3,676.04	1,323.96	\$ 4,500.00	(500.00)	
01 000 000 130 1000 730	Junior High	Equipment	\$ 12,000.00	\$ 156.50	11,843.50	\$ 12,000.00	0.00	
01 000 000 130 1000 810	Junior High	Dues & Fees	\$ 500.00	\$ 2,677.41	(2,177.41)	\$ 3,000.00	2,500.00	
	<b>Junior High Total</b>		\$ 662,736.84	\$ 635,836.80	26,900.04	\$ 651,567.89	(11,168.95)	
01 000 000 140 1000 110	High School	Salary	\$ 757,979.05	\$ 754,736.95	3,242.10	\$ 761,479.05	3,500.00	Driver's Ed yet to be paid out
01 000 000 140 1000 130	High School	Subs/Aides	\$ 53,470.00	\$ 46,344.93	7,125.07	\$ 47,325.95	(6,144.05)	
01 000 000 140 1000 210	High School	Health Insurance	\$ 150,662.22	\$ 151,239.62	(577.40)	\$ 152,000.00	1,337.78	
01 000 000 140 1000 220	High School	FICA	\$ 65,116.44	\$ 60,867.84	4,248.60	\$ 62,000.00	(3,116.44)	
01 000 000 140 1000 230	High School	TFFR & PERS	\$ 170,662.01	\$ 170,727.36	(65.35)	\$ 172,000.00	1,337.99	
01 000 000 140 1000 290	High School	Other Employee Benefits	\$ 4,062.50	\$ 3,512.83	549.67	\$ 4,062.50	0.00	
01 000 000 140 1000 430	High School	Contracts	\$ 25,000.00	\$ 25,295.61	(295.61)	\$ 26,500.00	1,500.00	
01 000 000 140 1000 442	High School	Rental - Drivers Ed	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 140 1000 520	High School	Driver's Ed Insurance	\$ 200.00	\$ -	200.00	\$ 200.00	0.00	
01 000 000 140 1000 561	High School	Tuition To LEA's In State	\$ 30,000.00	\$ 63,291.60	(33,291.60)	\$ 65,000.00	35,000.00	Had to pay tuition to other districts for 3 students in excess of \$37k Science dept nat'l convention not budgeted
01 000 000 140 1000 580	High School	Travel	\$ 2,000.00	\$ 9,621.30	(7,621.30)	\$ 10,000.00	8,000.00	
01 000 000 140 1000 611	High School	Supplies	\$ 45,000.00	\$ 46,907.96	(1,907.96)	\$ 48,000.00	3,000.00	
01 000 000 140 1000 612	High School	Music Supplies	\$ 7,500.00	\$ 7,100.76	399.24	\$ 7,500.00	0.00	
01 000 000 140 1000 614	High School	Art Supplies	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 140 1000 618	High School	Freight	\$ 2,000.00	\$ 575.68	1,424.32	\$ 1,000.00	(1,000.00)	
01 000 000 140 1000 626	High School	Misc. Drivers Ed Supplies	\$ 2,000.00	\$ 550.92	1,449.08	\$ 1,000.00	(1,000.00)	
01 000 000 140 1000 640	High School	Books	\$ 30,000.00	\$ 47,213.53	(17,213.53)	\$ 48,000.00	18,000.00	Social studies curriculum not budgeted but purchased
01 000 000 140 1000 670	High School	Software	\$ 20,000.00	\$ 12,454.95	7,545.05	\$ 13,000.00	(7,000.00)	
01 000 000 140 1000 730	High School	Equipment	\$ 5,000.00	\$ -	5,000.00	\$ -	(5,000.00)	
01 000 000 140 1000 810	High School	Dues & Fees	\$ 3,000.00	\$ 2,592.27	407.73	\$ 3,000.00	0.00	
	<b>High School Total</b>		\$ 1,373,652.22	\$ 1,403,034.11	(29,381.89)	\$ 1,422,067.50	48,415.28	
01 000 000 140 2410 110	High School Principal's Office	Salaries	\$ 91,529.15	\$ 91,869.01	(339.86)	\$ 91,869.01	339.86	
01 000 000 140 2410 120	High School Principal's Office	Salaries - Secretary	\$ 31,084.61	\$ 30,875.66	208.95	\$ 31,084.61	0.00	
01 000 000 140 2410 210	High School Principal's Office	Health Insurance	\$ 28,663.28	\$ 29,379.43	(716.15)	\$ 29,379.43	716.15	
01 000 000 140 2410 220	High School Principal's Office	FICA	\$ 9,974.84	\$ 9,879.90	94.94	\$ 10,000.84	26.00	
01 000 000 140 2410 230	High School Principal's Office	TFFR & PERS	\$ 25,083.32	\$ 25,072.79	10.53	\$ 25,083.32	0.00	
01 000 000 140 2410 430	High School Principal's Office	Contracts	\$ 1,000.00	\$ -	1,000.00	\$ 1,000.00	0.00	
01 000 000 140 2410 580	High School Principal's Office	Travel	\$ 1,500.00	\$ 520.50	979.50	\$ 1,500.00	0.00	
01 000 000 140 2410 611	High School Principal's Office	Supplies	\$ 1,000.00	\$ 1,080.25	(80.25)	\$ 1,200.00	200.00	
01 000 000 140 2410 618	High School Principal's Office	Freight	\$ 100.00	\$ 22.51	77.49	\$ 100.00	0.00	
01 000 000 140 2410 670	High School Principal's Office	Software	\$ 200.00	\$ -	200.00	\$ 200.00	0.00	
01 000 000 140 2410 730	High School Principal's Office	Equipment	\$ 4,100.00	\$ 3,598.00	502.00	\$ 3,600.00	(500.00)	
01 000 000 140 2410 810	High School Principal's Office	Dues & Fees	\$ 2,000.00	\$ 1,147.60	852.40	\$ 1,200.00	(800.00)	
	<b>High School Principal's Office Total</b>		\$ 196,235.21	\$ 193,445.65	2,789.56	\$ 196,217.21	(17.99)	
01 000 000 200 2835 120	Nursing Services	Salaries	\$ 27,605.21	\$ 25,845.50	1,759.71	\$ 27,605.21	0.00	
01 000 000 200 2835 220	Nursing Services	FICA	\$ 2,111.80	\$ 2,029.52	82.28	\$ 2,111.80	0.00	
01 000 000 200 2835 230	Nursing Services	PERS	\$ 4,212.56	\$ 4,175.90	36.66	\$ 4,212.56	0.00	
01 000 000 200 2835 610	Nursing Services	Supplies	\$ 3,000.00	\$ 2,606.41	393.59	\$ 3,000.00	0.00	
01 000 000 200 2835 810	Nursing Services	Dues & Fees	\$ 2,000.00	\$ 1,757.50	242.50	\$ 2,000.00	0.00	
	<b>Nursing Services Total</b>		\$ 38,929.56	\$ 36,414.83	2,514.73	\$ 38,929.56	0.00	
01 000 000 200 2900 110	SPED Other Support Services	Salaries	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 200 2900 220	SPED Other Support Services	FICA	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 200 2900 230	SPED Other Support Services	TFFR	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 200 2900 320	SPED Other Support Services	Support Services	\$ 28,500.00	\$ 28,296.00	204.00	\$ 28,500.00	0.00	
01 000 000 200 2900 594	SPED Other Support Services	Foster Care	\$ -	\$ -	0.00	\$ -	0.00	
	<b>SPED Other Support Services Total</b>		\$ 28,500.00	\$ 28,296.00	204.00	\$ 28,500.00	0.00	
01 000 000 205 1000 110	Pre-School SPED	Salaries	\$ -	\$ -	0.00	\$ -	0.00	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
		Subs/Aides - Special Ed						
01 000 000 205 1000 130	Pre-School SPED		\$ 21,910.81	\$ 18,859.21	3,051.60	\$ 20,000.00	(1,910.81)	
01 000 000 205 1000 210	Pre-School SPED	Health Insurance	\$ 8,640.36	\$ 8,869.36	(229.00)	\$ 8,869.36	229.00	
01 000 000 205 1000 220	Pre-School SPED	FICA	\$ 2,337.16	\$ 2,121.28	215.88	\$ 2,208.51	(128.66)	
01 000 000 205 1000 230	Pre-School SPED	TFFR & PERS	\$ 3,343.59	\$ 3,668.83	(325.24)	\$ 3,668.83	325.24	
01 000 000 205 1000 300	Pre-School SPED	Purchased Services	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 205 1000 580	Pre-School SPED	Travel	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 205 1000 611	Pre-School SPED	Supplies	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 205 1000 618	Pre-School SPED	Freight	\$ -	\$ -	0.00	\$ -	0.00	
	<b>Pre-School SPED Total</b>		\$ 36,231.92	\$ 33,518.68	2,713.24	\$ 34,746.70	(1,485.22)	
01 000 000 211 1000 110	EMH Program	Salaries	\$ 57,200.00	\$ 57,200.00	0.00	\$ 57,200.00	0.00	
01 000 000 211 1000 130	EMH Program	Subs/Aides	\$ 22,831.88	\$ 22,764.27	67.61	\$ 22,831.88	0.00	
01 000 000 211 1000 210	EMH Program	Health Insurance	\$ 23,470.20	\$ 24,170.72	(700.52)	\$ 24,170.72	700.52	
01 000 000 211 1000 220	EMH Program	FICA	\$ 6,783.43	\$ 6,159.41	624.02	\$ 6,783.43	0.00	
01 000 000 211 1000 230	EMH Program	TFFR & PERS	\$ 16,195.25	\$ 16,012.10	183.15	\$ 16,195.25	0.00	
01 000 000 211 1000 430	EMH Program	Contracts	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 211 1000 580	EMH Program	Travel	\$ -	\$ 192.60	(192.60)	\$ 500.00	500.00	
01 000 000 211 1000 611	EMH Program	Supplies	\$ 1,000.00	\$ 837.81	162.19	\$ 1,000.00	0.00	
01 000 000 211 1000 618	EMH Program	Freight	\$ 100.00	\$ 20.60	79.40	\$ 100.00	0.00	
01 000 000 211 1000 640	EMH Program	Books	\$ 1,000.00	\$ 376.26	623.74	\$ 1,000.00	0.00	
01 000 000 211 1000 670	EMH Program	Software	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 211 1000 730	EMH Program	Equipment	\$ 1,000.00	\$ -	1,000.00	\$ -	(1,000.00)	
01 000 000 211 1000 810	EMH Program	Dues & Fees	\$ 350.00	\$ 363.20	(13.20)	\$ 400.00	50.00	
	<b>EMH Program Total</b>		\$ 129,930.76	\$ 128,096.97	1,833.79	\$ 130,181.28	250.52	
01 000 000 225 1000 110	Speech Impaired	Salaries	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 225 1000 130	Speech Impaired	Subs/Aides	\$ 30,100.56	\$ 27,882.96	2,217.60	\$ 28,000.00	(2,100.56)	
01 000 000 225 1000 210	Speech Impaired	Health Insurance	\$ 8,640.36	\$ 8,624.45	15.91	\$ 8,640.36	0.00	
01 000 000 225 1000 220	Speech Impaired	FICA	\$ 2,963.68	\$ 2,274.12	689.56	\$ 2,802.99	(160.69)	
01 000 000 225 1000 230	Speech Impaired	TFFR & PERS	\$ 4,593.35	\$ 4,396.82	196.53	\$ 4,272.80	(320.55)	
01 000 000 225 1000 430	Speech Impaired	Contracts	\$ 154,000.00	\$ 186,306.93	(32,306.93)	\$ 187,000.00	33,000.00	West River billing higher than forecasted
01 000 000 225 1000 580	Speech Impaired	Travel	\$ 9,000.00	\$ 4,453.04	4,546.96	\$ 9,000.00	0.00	
01 000 000 225 1000 611	Speech Impaired	Supplies	\$ 2,500.00	\$ 1,716.65	783.35	\$ 2,500.00	0.00	
01 000 000 225 1000 618	Speech Impaired	Freight	\$ 100.00	\$ -	100.00	\$ 100.00	0.00	
01 000 000 225 1000 640	Speech Impaired	Books	\$ 150.00	\$ -	150.00	\$ 150.00	0.00	
01 000 000 225 1000 670	Speech Impaired	Software	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 225 1000 730	Speech Impaired	Equipment	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 225 1000 810	Speech Impaired	Dues & Fees	\$ 1,000.00	\$ 568.00	432.00	\$ 1,000.00	0.00	
	<b>Speech Impaired Total</b>		\$ 213,047.95	\$ 236,222.97	(23,175.02)	\$ 243,466.15	30,418.20	
01 000 000 240 1000 110	High School LD	Salaries	\$ 56,000.00	\$ 56,000.00	0.00	\$ 56,000.00	0.00	
01 000 000 240 1000 130	High School LD	Subs/Aides	\$ 74,122.11	\$ 64,747.42	9,374.69	\$ 65,000.00	(9,122.11)	
01 000 000 240 1000 210	High School LD	Health Insurance	\$ 40,750.92	\$ 41,909.44	(1,158.52)	\$ 41,909.44	1,158.52	
01 000 000 240 1000 220	High School LD	FICA	\$ 11,937.30	\$ 10,747.63	1,189.67	\$ 11,239.46	(697.84)	
01 000 000 240 1000 230	High School LD	TFFR & PERS	\$ 23,755.47	\$ 22,464.97	1,290.50	\$ 22,363.44	(1,392.03)	
01 000 000 240 1000 430	High School LD	Contracts	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 240 1000 580	High School LD	Travel	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 240 1000 611	High School LD	Supplies	\$ 2,500.00	\$ 2,097.00	403.00	\$ 2,500.00	0.00	
01 000 000 240 1000 618	High School LD	Freight	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 240 1000 640	High School LD	Books	\$ 500.00	\$ -	500.00	\$ 500.00	0.00	
01 000 000 240 1000 670	High School LD	Software	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 240 1000 730	High School LD	Equipment	\$ 500.00	\$ -	500.00	\$ 500.00	0.00	
	<b>High School LD Total</b>		\$ 210,065.81	\$ 197,966.46	12,099.35	\$ 200,012.34	(10,053.47)	
01 000 000 241 1000 110	Elem LD	Salaries	\$ 110,765.00	\$ 110,765.00	0.00	\$ 110,765.00	0.00	
01 000 000 241 1000 130	Elem LD	Subs/Aides	\$ 277,185.33	\$ 220,617.37	56,567.96	\$ 277,185.33	0.00	
01 000 000 241 1000 210	Elem LD	Health Insurance	\$ 129,605.64	\$ 107,724.14	21,881.50	\$ 129,605.64	0.00	
01 000 000 241 1000 220	Elem LD	FICA	\$ 38,271.07	\$ 31,790.88	6,480.19	\$ 38,271.07	0.00	
01 000 000 241 1000 230	Elem LD	TFFR & PERS	\$ 66,912.99	\$ 56,497.67	10,415.32	\$ 66,912.99	0.00	
01 000 000 241 1000 430	Elem LD	Contracts	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 241 1000 580	Elem LD	Travel	\$ 100.00	\$ -	100.00	\$ 100.00	0.00	
01 000 000 241 1000 611	Elem LD	Supplies	\$ 1,500.00	\$ 2,196.70	(696.70)	\$ 2,500.00	1,000.00	
01 000 000 241 1000 618	Elem LD	Freight	\$ 100.00	\$ 49.63	50.37	\$ 100.00	0.00	
01 000 000 241 1000 640	Elem LD	Books	\$ 500.00	\$ 173.91	326.09	\$ 500.00	0.00	
01 000 000 241 1000 670	Elem LD	Software	\$ 1,800.00	\$ -	1,800.00	\$ 800.00	(1,000.00)	
01 000 000 241 1000 730	Elem LD	Equipment	\$ -	\$ -	0.00	\$ -	0.00	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
01 000 000 241 1000 810	Elem LD	Dues & Fees	\$ -	\$ -	0.00	\$ -	0.00	
	<b>Elem LD Total</b>		\$ 626,740.03	\$ 529,815.30	96,924.73	\$ 626,740.03	0.00	
01 000 000 310 1000 110	Agriculture	Salaries	\$ 133,434.00	\$ 136,584.00	(3,150.00)	\$ 136,584.00	3,150.00	RACTC Stipend not budgeted
01 000 000 310 1000 130	Agriculture	Subs/Aides	\$ 1,000.00	\$ -	1,000.00	\$ 1,000.00	0.00	
01 000 000 310 1000 210	Agriculture	Health Insurance	\$ 17,280.96	\$ 17,722.32	(441.36)	\$ 17,722.32	491.36	
01 000 000 310 1000 220	Agriculture	FICA	\$ 11,529.71	\$ 11,804.42	(274.71)	\$ 11,804.42	274.71	
01 000 000 310 1000 230	Agriculture	TFFR	\$ 29,652.04	\$ 30,352.25	(700.21)	\$ 30,352.25	700.21	
01 000 000 310 1000 430	Agriculture	Contracts	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 310 1000 580	Agriculture	Travel	\$ 10,000.00	\$ 11,070.31	(1,070.31)	\$ 12,000.00	2,000.00	
01 000 000 310 1000 611	Agriculture	Supplies	\$ 20,000.00	\$ 17,973.67	2,026.33	\$ 18,000.00	(2,000.00)	
01 000 000 310 1000 618	Agriculture	Freight	\$ 500.00	\$ 1,415.86	(915.86)	\$ 1,500.00	1,000.00	
01 000 000 310 1000 640	Agriculture	Books	\$ 100.00	\$ -	100.00	\$ 100.00	0.00	
01 000 000 310 1000 670	Agriculture	Software	\$ -	\$ 240.00	(240.00)	\$ 500.00	500.00	
01 000 000 310 1000 730	Agriculture	Equipment	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 310 1000 731	Agriculture	Carl Perkins Equipment	\$ 33,000.00	\$ 33,004.48	(4.48)	\$ 33,004.48	4.48	
	<b>Agriculture Total</b>		\$ 256,496.71	\$ 260,167.31	(3,670.60)	\$ 262,617.47	6,120.76	
01 000 000 410 3400 110	Student Activities	Salaries - Student Activity	\$ 71,949.75	\$ 73,771.79	(1,822.04)	\$ 73,771.79	1,822.04	
01 000 000 410 3400 220	Student Activities	FICA	\$ 5,504.16	\$ 5,643.53	(139.37)	\$ 5,643.53	139.37	
01 000 000 410 3400 230	Student Activities	TFFR	\$ 13,158.06	\$ 13,158.03	0.03	\$ 13,158.03	(0.03)	
01 000 000 410 3400 430	Student Activities	Contracts - Repairs/Maint	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 410 3400 522	Student Activities	Liability Insurance	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 410 3400 890	Student Activities	Other	\$ 3,000.00	\$ 507.00	2,493.00	\$ 1,000.00	(2,000.00)	
	<b>Student Activities Total</b>		\$ 93,611.97	\$ 93,080.35	531.62	\$ 93,573.35	(38.62)	
01 000 000 420 3400 110	Student Athletics	Salaries - Athletic	\$ 265,409.11	\$ 267,341.39	(1,932.28)	\$ 267,341.39	1,932.28	
01 000 000 420 3400 210	Student Athletics	Health Insurance	\$ 8,349.99	\$ 8,442.97	(92.98)	\$ 8,442.97	92.98	
01 000 000 420 3400 220	Student Athletics	FICA	\$ 20,568.19	\$ 20,495.43	72.76	\$ 20,495.43	(72.76)	
01 000 000 420 3400 230	Student Athletics	TFFR/NDPERS	\$ 42,577.26	\$ 43,357.79	(780.53)	\$ 43,357.79	780.53	
01 000 000 420 3400 430	Student Athletics	Repairs	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 420 3400 890	Student Athletics	Other	\$ 45,000.00	\$ 31,074.49	13,925.51	\$ 32,000.00	(13,000.00)	
	<b>Student Athletics Total</b>		\$ 381,904.55	\$ 370,712.07	11,192.48	\$ 371,637.58	(10,266.97)	
01 000 000 800 3300 110	Community Services-Preschool	Preschool Professional Salary	\$ 75,389.84	\$ 75,389.84	0.00	\$ 75,389.84	0.00	
01 000 000 800 3300 130	Community Services-Preschool	Preschool Subs/Aides	\$ 21,910.81	\$ 18,859.40	3,051.41	\$ 21,910.81	0.00	
01 000 000 800 3300 210	Community Services-Preschool	Preschool Health Insurance	\$ 21,179.42	\$ 21,957.86	(778.44)	\$ 21,957.86	778.44	
01 000 000 800 3300 220	Community Services-Preschool	Preschool FICA	\$ 8,584.11	\$ 8,078.43	505.68	\$ 8,584.11	0.00	
01 000 000 800 3300 230	Community Services-Preschool	Preschool TFFR & PERS	\$ 20,096.89	\$ 20,479.59	(382.70)	\$ 20,479.59	382.70	
01 000 000 800 3300 300	Community Services-Preschool	Preschool Purchased Professional Serv	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 800 3300 430	Community Services-Preschool	Preschool Contracts	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 800 3300 580	Community Services-Preschool	Preschool Travel	\$ 250.00	\$ -	250.00	\$ 250.00	0.00	
01 000 000 800 3300 611	Community Services-Preschool	Preschool Supplies	\$ 1,000.00	\$ 43.69	956.31	\$ 1,000.00	0.00	
01 000 000 800 3300 618	Community Services-Preschool	Preschool Freight	\$ 100.00	\$ 64.26	35.74	\$ 100.00	0.00	
01 000 000 800 3300 640	Community Services-Preschool	Preschool Books	\$ 1,200.00	\$ 423.30	776.70	\$ 500.00	(700.00)	
01 000 000 800 3300 670	Community Services-Preschool	Preschool Software	\$ 1,000.00	\$ -	1,000.00	\$ 500.00	(500.00)	
01 000 000 800 3300 730	Community Services-Preschool	Preschool Equipment	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 800 3300 800	Community Services-Preschool	Preschool Dues, memberships, registrations	\$ 200.00	\$ 155.00	45.00	\$ 200.00	0.00	
	<b>Community Services-Preschool Total</b>		\$ 150,911.07	\$ 145,451.37	5,459.70	\$ 150,872.20	(38.86)	
01 000 000 890 3300 110	Community Services-Daycare	Daycare Salary	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 130	Community Services-Daycare	Daycare Subs/Aides	\$ 161,887.25	\$ 168,912.55	(7,025.30)	\$ 168,912.55	7,025.30	unforecasted overtime
01 000 000 890 3300 210	Community Services-Daycare	Daycare Health Insurance	\$ 60,482.52	\$ 62,085.52	(1,603.00)	\$ 62,085.52	1,603.00	
01 000 000 890 3300 220	Community Services-Daycare	Daycare FICA	\$ 17,011.29	\$ 17,459.02	(447.73)	\$ 17,459.02	447.73	
01 000 000 890 3300 230	Community Services-Daycare	Daycare TFFR & PERS	\$ 24,703.99	\$ 25,457.61	(753.62)	\$ 25,457.61	753.62	
01 000 000 890 3300 300	Community Services-Daycare	Daycare Purchased Professional Service	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 430	Community Services-Daycare	Daycare Contracts	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 450	Community Services-Daycare	Daycare Construction	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 580	Community Services-Daycare	Daycare Travel	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 611	Community Services-Daycare	Daycare Supplies	\$ 5,000.00	\$ 3,761.07	1,238.93	\$ 5,000.00	0.00	
01 000 000 890 3300 618	Community Services-Daycare	Daycare Freight	\$ 100.00	\$ 6.99	93.01	\$ 100.00	0.00	
01 000 000 890 3300 640	Community Services-Daycare	Daycare Books	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 670	Community Services-Daycare	Daycare Software	\$ -	\$ -	0.00	\$ -	0.00	
01 000 000 890 3300 730	Community Services-Daycare	Daycare Equipment	\$ -	\$ -	0.00	\$ -	0.00	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2023 - 2024 BUDGET EXPENDITURES								
Account Number	Account Number Description	Account Title	Estimated 23-24	Spent as of 6/24/24	Balance at EOY	Revised 23-24	Change	Amendment Comment
01 000 000 890 3300 800	Community Services-Daycare	Daycare Dues, memberships, registrations	\$ 500.00	\$ 203.00	297.00	\$ 500.00	0.00	
	<b>Community Services-Daycare Total</b>		\$ 269,685.05	\$ 277,885.76	(8,200.71)	\$ 279,514.70	9,829.65	
01 000 000 910 3100 120	Food Services	Salaries	\$ -	\$ -	0.00		0.00	
01 000 000 910 3100 210	Food Services	Health Insurance	\$ -	\$ -	0.00		0.00	
01 000 000 910 3100 220	Food Services	FICA	\$ -	\$ -	0.00		0.00	
01 000 000 910 3100 230	Food Services	PERS	\$ -	\$ -	0.00		0.00	
01 000 000 910 3100 730	Food Services	Equipment	\$ -	\$ -	0.00		0.00	
01 000 000 910 3100 890	Food Services	Other	\$ -	\$ -	0.00		0.00	
	<b>Food Services Total</b>		\$ -	\$ -	0.00	\$ -	0.00	
01 068 000 261 1000 110 2023	Title I Programs	Salaries	\$ 95,406.80	\$ 95,406.80	0.00	\$ 95,406.80	0.00	
01 068 000 261 1000 210 2023	Title I Programs	Health Insurance	\$ 19,537.36	\$ 19,537.36	0.00	\$ 19,537.36	0.00	
01 068 000 261 1000 220 2023	Title I Programs	FICA	\$ 6,750.67	\$ 6,750.67	0.00	\$ 6,750.67	0.00	
01 068 000 261 1000 230 2023	Title I Programs	TFRR & PERS	\$ 21,075.17	\$ 21,075.17	0.00	\$ 21,075.17	0.00	
	<b>Title I Programs Total</b>		\$ 142,770.00	\$ 142,770.00	0.00	\$ 142,770.00	0.00	
01 082 000 298 1000 300 2023	Title V	Purchased Profess Services	\$ 40,565.00	\$ 43,087.71	(2,522.71)	\$ 43,087.71	2,522.71	
01 082 000 298 1000 580 2023	Title V	Travel	\$ 8,641.00	\$ 8,181.30	459.70	\$ 8,181.30	(459.70)	
01 082 000 298 1000 810 2023	Title V	Dues & Fees	\$ 20,960.00	\$ 18,896.99	2,063.01	\$ 18,896.99	(2,063.01)	
	<b>Title V Total</b>		\$ 70,166.00	\$ 70,166.00	0.00	\$ 70,166.00	0.00	
01 089 040 298 1000 730	REAP	Equipment	\$ 47,394.00	\$ 47,394.00	0.00	\$ 47,394.00	0.00	
	<b>REAP Total</b>		\$ 47,394.00	\$ 47,394.00	0.00	\$ 47,394.00	0.00	
01 120 020 298 1000 640	HQIM	Supplies	\$ 50,000.00	\$ 50,000.00	0.00	\$ 50,000.00	0.00	HQIM Grant-CKLA reading curriculum
	<b>HQIM Total</b>		\$ 50,000.00	\$ 50,000.00	0.00	\$ 50,000.00	0.00	
01 200 000 298 1000 110	Best-in-Class Preschool	Salaries	\$ 28,510.16	\$ 28,510.16	0.00	\$ 28,510.16	0.00	

**RZ Action/Comment**

Curriculum Facilitator position added

Teacher continuing ed credits; Teacher PD not covered by Title

Wellness Coordinator; need to keep as we get 1% discount in health insurance premiums

Roughrider Conference

10 employees X \$200 ea

B. Wheeling

M. Griffiths

Overdrive, Renaissance Learning, Follett

Follett, Destiny, Renaissance

Jeff-100% plus vacation payout

100%

Annuity, cell phone, NDSBMCP classes

RZ Action/Comment
New computer \$1800
Kerry, Stacy, Rhonda, Jenni (20%), Janell (50%) Lacey (50%), Shayna (50%), Bus OT
building insurance
personal injury
stamped envelopes
SUI
New computers 6X\$1800
Nick, Gina, Mery, Glen, Shelly, William
Summer help-Maria, Jamie, Ronda, Theresa, Steph, Margaret
conex units
Out-sourced
Bus Drivers
Annette & Kerry get PERS; Mike & Mark get equivalent retirement

**RZ Action/Comment**

bus and vehicle insurance

New bus

Anderson, Simmons, and Doe

Adding 5 sub days/month @ \$161/day, plus long-term sub for 12 wks

Doe Longevity Incentive

10% SRO Contract \$2685

Amplify, K-12 Learning.com

ESGI, Powerschool, Planbook, Microsoft Connecting Point, EasyTech  
Chromebooks

Adding 60 sub days/month @ \$161/day, one long-term sub and Summer  
School

includes summer school TFFR/PERS

Cook cell phone reimbursement; Saylor Longevity Incentive

Include 25% SRO contract or \$6,720

Amplify, K-12 Learning.com, Elem portion of Math Curriculum \$7721.50,  
Smartlab Creative Learning Subscription \$4k

Chromebooks \$15k

NWEA, NDCEL, SEEC

Janell (50%), Shayna (50%)

New computer for Cook and 1 Admin Asst 2X\$1800

NDAESP, NDCEL, Acadience Admin

See Certified Staff Salaries file for breakdown

Adding 15 sub days/month @ \$161/day

RZ Action/Comment
Berg Longevity Incentive Include 15% SRO Contract or \$4,030
JH portion of Math Curriculum \$11651.00
Adding 30 sub days/month @ \$161/day, plus driver's ed
Berg Longevity Incentive Include 50% SRO Contract or \$13,425
Combined CTC billing approx \$25k
No Art Class for 23-24
Gas, Playbook curriculum, books, training
HS portion of Math Curriculum \$19537.80, Business Curriculum \$6600 EdPuzzle, Ehall Pass, Schoology, EasyTech, Planbook, Microsoft, PowerSchool, Smarttab Creative Learning \$4k/yr
(Chromebook REAP rotation; \$40k every yr - Moved to Project Code 089)
NWEA, NDCEL
Jenni (40%), Lacey (50%)
New computer for Kleeman and 1 Admin Asst 2X\$1800
K. Thormalen
Recurring supply estimate EduHealth (\$.25 per student per month)
West River Student Services (Fair Share & Bldg Fund)
Cook & Niebuhr SPED moved to BIC grant



**RZ Action/Comment**

Leier & Johnson-100%

Killdeer Consortium purchases

Activity Advisors; Add \$5k for activity bus drivers

Jenni-40%, N. Walker AD + .33 of teacher contract; All Coaches; Add \$10k for athletic bus drivers

AD .33

Uniform Transfers (\$10k) & larger equipment purchases. Transfer to Athletics

72.56% Cook & Niebuhr

50% of T. Doe & P. Hoots

Jana, Amanda, Julie, Carolyn, Melissa and Quintana & 1 new hire

<b>RZ Action/Comment</b>
Reimbursement from Hot Lunch Account
Janell Smith(69.42%) & Malinda Cotton (100%)
Technology; Equivalent to REAP/G5 funding
27.44% Cook & Niebuhr

F. Preliminary 2024-2025 Budget

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET							
REVENUES							
Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment		
01 000 1110	Local Sources	Property Taxes	\$3,918,810.74	\$4,075,563.17	See supporting worksheet and calculation to right ----->PLUS 4%	2023 Est	
01 000 1220	Local Sources	Telecommunications	\$10,000.00	\$10,000.00			
01 000 1312	Local Sources	Tuit-Sch. Dists & DPI	\$80,000.00	\$150,000.00	Twin Buttes & Billings County; tuition bills sent in Dec and June. Dec billed Twin Buttes \$70,174.06 and Billings Cty \$11,607.74. June billed Twin Buttes \$71,512.90 and Billings Cty \$13,784.19.	\$ 67,791,864.00	From Auditor
01 000 1322	Local Sources	Tuit-Spec. Ed.	\$200,000.00	\$250,000.00	West River-Heather Meeks; Tuition billed June each year; April 2023 was \$257k ; April 2024 was \$247k		
01 000 1510	Local Sources	Int. Earned	\$50,000.00	\$200,000.00			
01 000 1800	Local Sources	Preschool	\$36,000.00	\$32,000.00	IEP are paid through state aid		60 Mills
01 000 1801	Local Sources	DAYCARE	\$134,400.00	\$135,000.00		\$ 4,067,511.84	Property Tax Revenue
01 000 1950	Local Sources	Oil Royalty	\$15,000.00	\$8,000.00		\$ 3,695,759.09	12% Cap Limit-see separate fil
01 000 1990	Local Sources	Misc. Rev.	\$20,000.00	\$20,000.00		\$ 223,051.65	Addtl Levy Authority
01 000 2210	County Sources	Oil & Gas Revenue	\$2,500,000.00	\$3,000,000.00	Www.treasurer.nd.gov / revenue distribution/school district	\$ 3,918,810.74	Allowable Levy
01 000 3110	State Sources	State Aid	\$1,957,615.28	\$475,741.78	From State Aid Formula Worksheet 2023-2024 from Adam Tescher May 2023 and modified projections	57.81	Mills
01 000 3130	State Sources	Transportation Aid	\$192,412.50	\$268,609.00	3/8/23 latest from A. Tescher. Use State Aid Formula Worksheet. Get Bus Miles and Rural Rides from worksheet in K:/Business Manager/DPI/Transportation.		
01 000 3310	State Sources	CTE-Ag Ed	\$38,000.00	\$39,520.00	New Funding Policy = 23-24 funds + 4%		Building Fund S&I
01 000 3340	State Sources	Consumer and Homemaking					
01 000 4210	Federal Sources	Taylor Grazing	\$500.00	\$500.00		\$ 677,918.64	\$ 1,443,788.00
01 000 4220	Federal Sources	Flood Control	\$550,000.00	\$400,000.00	Use www.treasurer.nd.gov/revenue distribution advanced search. 50% of the amount listed on this site goes to schools.		
01 000 4510	Federal Sources	Title I Part A	\$142,770.00	\$133,520.00	24-25 Estimated Allocations as of 5-2-24		
01 000 4517	Federal Sources	Title IIA	\$45,348.00				
01 000 4519	Federal Sources	Title III - Professional Development					
01 000 4525	Federal Sources	Title IV - Student Support	\$24,818.00				
01 000 4526	Federal Sources	Title V	\$0.00	\$65,574.00	24-25 Estimated Allocations for Title II & Title IV as of 5-2-24		
01 000 4545	Federal Sources	Carl Perkins Grant	\$33,000.00	\$32,939.00	Www.cte.nd.gov; State Career and Technical Education (Vo Ag). BRP (Budget Reimbursement Process); Belfield, South Heart, New England and Killdeer split.	2019 \$	2,172,696.92
01 000 4790	Federal Sources	REAP SRSA G5	\$47,394.00	\$47,000.00		2020 \$	1,924,787.27
01 109 4590	Federal Sources	ESSER II Grant	\$0.00	\$0.00		2021 \$	1,162,492.78
01 200 4590	Federal Sources	Best In Class Grant	\$45,000.00	\$60,000.00		2022 \$	2,399,009.06
			\$10,041,068.52	\$9,403,966.95		2023 \$	3,070,030.90
						Average \$	2,145,803.39
<b>Budget Summary</b>							
	Revenue		\$9,403,966.95				
	Expenditure		\$11,596,314.25				
	Surplus/(Deficit)		(\$2,192,347.30)				

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
01 000 000 000 2210 110	Curriculum Improvement	Salaries	\$ 58,300.00	\$ 69,334.00	extended contract days
01 000 000 000 2210 210	Curriculum Improvement	Health Insurance	\$ 8,640.48	\$ 9,052.44	
01 000 000 000 2210 220	Curriculum Improvement	FICA	\$ 5,120.95	\$ 5,996.58	
01 000 000 000 2210 230	Curriculum Improvement	TFFR	\$ 12,955.56	\$ 15,637.89	
01 000 000 000 2210 300	Curriculum Improvement	Purchase Profess. Tech Services	\$ 80,000.00	\$ 80,000.00	Teacher continuing ed credits; Teacher PD not covered by Title; CKLA PD \$14,300
01 000 000 000 2210 430	Curriculum Improvement	Contracts	\$ 1,500.00	\$ 1,500.00	RESP Membership \$1500
01 000 000 000 2210 580	Curriculum Improvement	Travel	\$ 1,000.00	\$ 12,000.00	Includes HS National Conference \$7500 & MTSS \$3000
01 000 000 000 2210 611	Curriculum Improvement	Supplies	\$ 1,000.00	\$ 1,000.00	
01 000 000 000 2210 730	Curriculum Improvement	Equipment	\$ 500.00	\$ 500.00	
01 000 000 000 2210 890	Curriculum Improvement	Other	\$ 1,200.00	\$ 1,000.00	
	<b>Curriculum Improvement Total</b>		\$ 170,216.99	\$ 196,020.91	
01 000 000 000 2213 110	Wellness	Salary	\$ 2,000.00	\$ 2,000.00	Wellness Coordinator; need to keep as we get 1% discount in health insurance premiums
01 000 000 000 2213 220	Wellness	FICA	\$ 153.00	\$ 153.00	
01 000 000 000 2213 230	Wellness	TFFR	\$ 444.44	\$ 451.09	
01 000 000 000 2213 290	Wellness	Other Employee Benefits	\$ 1,500.00	\$ 1,500.00	
01 000 000 000 2213 580	Wellness	Travel	\$ 3,500.00	\$ 3,500.00	Roughrider Conference
01 000 000 000 2213 611	Wellness	Supplies	\$ 250.00	\$ 250.00	
01 000 000 000 2213 810	Wellness	Dues & Fees	\$ 2,000.00	\$ 2,500.00	Registration for 10 employees X \$250 ea
	<b>Wellness Total</b>		\$ 9,847.44	\$ 10,354.09	
01 000 000 000 2222 110	Library	Salaries	\$ 53,500.00	\$ 55,950.00	B. Wheeling
01 000 000 000 2222 130	Library	Subs/Aides	\$ 22,275.00	\$ 23,625.00	
01 000 000 000 2222 210	Library	Health Insurance	\$ 17,280.96	\$ 18,104.88	
01 000 000 000 2222 220	Library	FICA	\$ 7,118.78	\$ 7,472.51	
01 000 000 000 2222 230	Library	TFFR & PERS	\$ 15,288.06	\$ 16,460.59	
01 000 000 000 2222 430	Library	Contracts	\$ 6,500.00	\$ 6,500.00	Overdrive, Renaissance Learning, Follett
01 000 000 000 2222 580	Library	Travel	\$ 500.00	\$ 500.00	
01 000 000 000 2222 611	Library	Supplies	\$ 4,500.00	\$ 4,500.00	
01 000 000 000 2222 618	Library	Freight	\$ 250.00	\$ 250.00	
01 000 000 000 2222 641	Library	Books - H.S	\$ 2,500.00	\$ 2,500.00	
01 000 000 000 2222 642	Library	Books - Elem	\$ 2,500.00	\$ 2,500.00	
01 000 000 000 2222 650	Library	Periodicals	\$ 2,000.00	\$ 2,000.00	
01 000 000 000 2222 670	Library	Software	\$ 1,000.00	\$ 1,000.00	Follett, Destiny, Renaissance
01 000 000 000 2222 730	Library	Equipment	\$ 2,000.00	\$ 2,000.00	
	<b>Library Total</b>		\$ 137,212.80	\$ 143,362.98	
01 000 000 000 2225 490	Computer Assisted Instruction	Technology Services		\$ 49,620.00	Smart Computers \$4135/mo
	<b>Computer Assisted Instruction Total</b>		\$ -	\$ 49,620.00	
01 000 000 000 2310 120	School Board	Salaries - Business Manager	\$ -	\$ -	
01 000 000 000 2310 210	School Board	Health Insurance	\$ -	\$ -	
01 000 000 000 2310 220	School Board	FICA	\$ 1,912.50	\$ 1,912.50	
01 000 000 000 2310 221	School Board	ND OASIS	\$ -	\$ -	
01 000 000 000 2310 230	School Board	TFFR & PERS	\$ -	\$ -	
01 000 000 000 2310 250	School Board	Unemployment Compensation	\$ 1,500.00	\$ 1,500.00	
01 000 000 000 2310 260	School Board	Workers Compensation	\$ 12,500.00	\$ 12,500.00	
01 000 000 000 2310 290	School Board	Other Employee Benefits	\$ 30,000.00	\$ 35,000.00	
01 000 000 000 2310 310	School Board	Board Salary	\$ 25,000.00	\$ 25,000.00	
01 000 000 000 2310 580	School Board	Travel	\$ 5,000.00	\$ 5,000.00	
01 000 000 000 2310 650	School Board	Periodicals	\$ 500.00	\$ 500.00	
01 000 000 000 2310 730	School Board	Equipment	\$ 1,000.00	\$ 1,000.00	
01 000 000 000 2310 810	School Board	Dues & Fees	\$ 25,000.00	\$ 25,000.00	
	<b>School Board Total</b>		\$ 102,412.50	\$ 107,412.50	
01 000 000 000 2321 110	Superintendent's Office	Salaries - Superintendent	\$ 151,280.00	\$ 153,934.00	Jeff-100% plus vacation payout
01 000 000 000 2321 120	Superintendent's Office	Salaries - Secretary	\$ -	\$ -	
01 000 000 000 2321 210	Superintendent's Office	Health Insurance	\$ 20,886.96	\$ 21,883.20	100%
01 000 000 000 2321 220	Superintendent's Office	FICA	\$ 11,572.92	\$ 11,775.95	
01 000 000 000 2321 230	Superintendent's Office	TFFR & PERS	\$ 31,031.78	\$ 32,048.15	
01 000 000 000 2321 290	Superintendent's Office	Other Employee Benefits	\$ 7,000.00	\$ 7,000.00	Annuity, cell phone, NDSBMCP classes

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
01 000 000 000 2321 580	Superintendent's Office	Travel	\$ 6,000.00	\$ 6,000.00	
01 000 000 000 2321 670	Superintendent's Office	Software	\$ 500.00	\$ 500.00	
01 000 000 000 2321 730	Superintendent's Office	Equipment	\$ 2,500.00	\$ 2,500.00	
01 000 000 000 2321 810	Superintendent's Office	Dues & Fees	\$ 3,000.00	\$ 3,000.00	
	<b>Superintendent's Office Total</b>		\$ 233,771.66	\$ 238,641.30	
01 000 000 000 2500 120	Business Office	Salaries - Secretary	\$ 250,473.45	\$ 257,569.45	Kerry, Stacy, Rhonda, Jenni (20%), Janell (50%) Lacey (50%), Shayna (50%), Bus OT
01 000 000 000 2500 210	Business Office	Health Insurance	\$ 52,856.29	\$ 55,377.23	
01 000 000 000 2500 220	Business Office	FICA	\$ 21,606.87	\$ 21,501.12	
01 000 000 000 2500 230	Business Office	PERS	\$ 36,696.25	\$ 39,603.87	
01 000 000 000 2500 290	Business Office	Other Employee Benefits	\$ 5,000.00	\$ 5,000.00	
		Profess. Serv - Audits, legal			
01 000 000 000 2500 330	Business Office		\$ 25,000.00	\$ 40,000.00	
01 000 000 000 2500 430	Business Office	Contracts	\$ 3,800.00	\$ 3,800.00	
01 000 000 000 2500 431	Business Office	Postage meter	\$ 5,000.00	\$ 5,000.00	
01 000 000 000 2500 521	Business Office	Property Insurance	\$ 55,000.00	\$ 75,000.00	building insurance; Per Jun'24 letter from NDIRF, there will be a 25%+ increase in premiums; personal injury: Renewal policy/invoice not received in June so will have 2 years of premiums in one fiscal year
01 000 000 000 2500 522	Business Office	Liability Insurance	\$ 10,000.00	\$ 20,000.00	stamped envelopes
01 000 000 000 2500 532	Business Office	Postage	\$ 4,000.00	\$ 4,000.00	
01 000 000 000 2500 540	Business Office	Legals - Ads	\$ 5,000.00	\$ 5,000.00	
01 000 000 000 2500 550	Business Office	Printing & Binding	\$ 500.00	\$ 500.00	
01 000 000 000 2500 580	Business Office	Travel	\$ 2,000.00	\$ 2,500.00	
01 000 000 000 2500 618	Business Office	Freight	\$ 250.00	\$ 250.00	
01 000 000 000 2500 619	Business Office	Supplies to Be Distributed	\$ 200.00	\$ 200.00	
01 000 000 000 2500 670	Business Office	Software	\$ 12,000.00	\$ 15,000.00	SUI, RevTrak
01 000 000 000 2500 690	Business Office	Misc. Supplies	\$ 3,000.00	\$ 3,500.00	
01 000 000 000 2500 730	Business Office	Equipment	\$ 12,000.00	\$ 2,000.00	
	<b>Business Office Total</b>		\$ 504,382.86	\$ 555,801.67	
01 000 000 000 2600 120	M & O of Plant	Salaries	\$ 246,653.35	\$ 322,315.50	Nick, Gina, Mery, Shelly, William, Mark, Nikki, Open Position, plus OT
01 000 000 000 2600 121	M & O of Plant	Part Time Salary	\$ 44,871.15	\$ 37,725.15	Summer help-Maria, Jamie, Ronda, Steph, Margaret
01 000 000 000 2600 210	M & O of Plant	Health Insurance	\$ 51,842.16	\$ 72,419.52	
01 000 000 000 2600 220	M & O of Plant	FICA	\$ 23,623.60	\$ 29,620.64	
01 000 000 000 2600 230	M & O of Plant	PERS	\$ 44,113.01	\$ 56,512.65	
01 000 000 000 2600 411	M & O of Plant	Water/Sewer	\$ 32,000.00	\$ 32,000.00	
01 000 000 000 2600 421	M & O of Plant	Garbage	\$ 20,000.00	\$ 20,000.00	
01 000 000 000 2600 431	M & O of Plant	Fire Extinguishers	\$ 5,000.00	\$ 5,000.00	
01 000 000 000 2600 432	M & O of Plant	Pest Control	\$ 1,500.00	\$ 1,500.00	
01 000 000 000 2600 433	M & O of Plant	Clock System	\$ 4,000.00	\$ 4,000.00	
01 000 000 000 2600 434	M & O of Plant	Heating System	\$ 25,000.00	\$ 25,000.00	
01 000 000 000 2600 435	M & O of Plant	Other Contracts	\$ 15,000.00	\$ 17,000.00	snow removal, door mat service
01 000 000 000 2600 441	M & O of Plant	Rentals	\$ -	\$ -	
01 000 000 000 2600 450	M & O of Plant	Construction Services	\$ 100,000.00	\$ 100,000.00	
01 000 000 000 2600 531	M & O of Plant	Telephone	\$ 24,000.00	\$ 24,000.00	
01 000 000 000 2600 611	M & O of Plant	Supplies	\$ 90,000.00	\$ 90,000.00	
01 000 000 000 2600 618	M & O of Plant	Freight	\$ 1,000.00	\$ 3,000.00	
01 000 000 000 2600 621	M & O of Plant	Electricity	\$ 200,000.00	\$ 200,000.00	
01 000 000 000 2600 622	M & O of Plant	Natural Gas	\$ 150,000.00	\$ 75,000.00	
01 000 000 000 2600 626	M & O of Plant	Gasoline	\$ 3,000.00	\$ 3,000.00	
01 000 000 000 2600 627	M & O of Plant	Diesel	\$ 2,500.00	\$ 2,500.00	
01 000 000 000 2600 730	M & O of Plant	Equipment	\$ 30,000.00	\$ 30,000.00	
	<b>M &amp; O of Plant Total</b>		\$ 1,114,103.27	\$ 1,150,593.46	
01 000 000 000 2700 110	Transportation	Salaries - Transportation Dir	\$ 8,190.00	\$ 9,555.00	
01 000 000 000 2700 120	Transportation	Salaries - Bus Mechanic	\$ -	\$ -	Out-sourced
01 000 000 000 2700 121	Transportation	Part Time Salary - Bus Driver	\$ 242,707.14	\$ 253,200.00	Bus Drivers
01 000 000 000 2700 122	Transportation	Sub Salary	\$ 4,000.00	\$ 4,000.00	
01 000 000 000 2700 210	Transportation	Health Insurance	\$ -	\$ -	
01 000 000 000 2700 220	Transportation	FICA	\$ 19,499.63	\$ 20,406.76	
01 000 000 000 2700 230	Transportation	NDPERS	\$ 12,483.42	\$ 17,126.17	Annette, Melissa, Grace & Kerry get PERS; Certified get equivalent retirement
01 000 000 000 2700 290	Transportation	Other Employee Benefits	\$ 500.00	\$ 500.00	
01 000 000 000 2700 330	Transportation	Other Professional Services	\$ 5,500.00	\$ 5,500.00	
01 000 000 000 2700 390	Transportation	Physicals	\$ 2,500.00	\$ 2,500.00	
01 000 000 000 2700 431	Transportation	2 Way Radio.	\$ 3,000.00	\$ 3,000.00	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
01 000 000 000 2700 432	Transportation	Fire Exting. Service	\$ 1,000.00	\$ 1,000.00	
01 000 000 000 2700 519	Transportation	Transportation - Family Type	\$ 5,500.00	\$ 5,500.00	
01 000 000 000 2700 520	Transportation	Insurance	\$ 20,000.00	\$ 40,000.00	bus and vehicle insurance; Renewal policy/invoice not received in June so will have 2 years of premiums in one fiscal year
01 000 000 000 2700 580	Transportation	Travel	\$ 2,500.00	\$ 2,500.00	
01 000 000 000 2700 611	Transportation	Supplies	\$ 2,000.00	\$ 2,500.00	
01 000 000 000 2700 626	Transportation	Gasoline	\$ 3,500.00	\$ 5,000.00	
01 000 000 000 2700 627	Transportation	Diesel	\$ 120,000.00	\$ 100,000.00	
01 000 000 000 2700 671	Transportation	Oil And Grease	\$ 5,000.00	\$ 5,000.00	
01 000 000 000 2700 672	Transportation	Tires And Tubes	\$ 10,000.00	\$ 10,000.00	
01 000 000 000 2700 673	Transportation	Repairs	\$ 120,000.00	\$ 120,000.00	Need to include new heater in activity bus
01 000 000 000 2700 732	Transportation	Vehicle Replacement	\$ 140,000.00	\$ 210,000.00	New bus 136k, SUV \$74k?
	<b>Transportation Total</b>		\$ 727,880.19	\$ 817,287.93	
01 000 000 000 6350 920	Transfer	Transfer of Funds to Food Service	\$ 120,000.00	\$ 200,000.00	
01 000 000 000 6360 920	Transfer	Transfer of Funds to Athletics	\$ -	\$ 40,000.00	
	<b>Transfer Total</b>		\$ 120,000.00	\$ 240,000.00	
01 000 000 110 1000 110	Kindergarten	Salary	\$ 178,010.00	\$ 179,560.00	Schmeling, Simmons, and Doe
01 000 000 110 1000 130	Kindergarten	Subs/Aides	\$ 25,087.30	\$ 7,335.00	Adding 5 sub days/month @ \$163/day
01 000 000 110 1000 210	Kindergarten	Health Insurance	\$ 32,110.80	\$ 33,641.95	
01 000 000 110 1000 220	Kindergarten	FICA	\$ 16,858.98	\$ 15,121.40	
01 000 000 110 1000 230	Kindergarten	TFFR & PERS	\$ 39,557.89	\$ 40,498.70	
01 000 000 110 1000 290	Kindergarten	Other Employee Benefits	\$ 5,300.00	\$ 5,550.00	Doe Longevity Incentive
01 000 000 110 1000 430	Kindergarten	Contracts	\$ 4,000.00	\$ 4,000.00	
01 000 000 110 1000 610	Kindergarten	Supplies	\$ 10,000.00	\$ 20,000.00	
01 000 000 110 1000 618	Kindergarten	Freight	\$ 500.00	\$ 500.00	
01 000 000 110 1000 640	Kindergarten	Books	\$ 1,000.00	\$ 22,000.00	Amplify, K-12 Learning.com; K-Math curriculum \$21k
01 000 000 110 1000 670	Kindergarten	Software	\$ 3,000.00	\$ 3,000.00	ESGI, Powerschool, Planbook, Microsoft Connecting Point, EasyTech
01 000 000 110 1000 730	Kindergarten	Equipment	\$ 7,000.00	\$ -	Chromebooks
01 000 000 110 1000 810	Kindergarten	Dues & Fees	\$ -	\$ 500.00	
	<b>Kindergarten Total</b>		\$ 322,424.97	\$ 331,707.05	
01 000 000 120 1000 110	Elementary	Salary	\$ 1,267,991.35	\$ 1,343,964.00	
01 000 000 120 1000 130	Elementary	Subs/Aides	\$ 125,782.30	\$ 124,884.00	Adding 60 sub days/month @ \$163/day, one long-term sub and Summer School
01 000 000 120 1000 210	Elementary	Health Insurance	\$ 260,555.97	\$ 269,095.08	
01 000 000 120 1000 220	Elementary	FICA	\$ 103,743.50	\$ 109,045.83	
01 000 000 120 1000 230	Elementary	TFFR & PERS	\$ 285,702.81	\$ 306,922.27	includes summer school TFFR/PERS
01 000 000 120 1000 290	Elementary	Other Employee Benefits	\$ 5,725.00	\$ 5,975.00	Cook cell phone reimbursement; Saylor Longevity Incentive
01 000 000 120 1000 430	Elementary	Contracts	\$ 22,000.00	\$ 10,000.00	
01 000 000 120 1000 560	Elementary	Tuition to Lea's In State	\$ 3,000.00	\$ 12,000.00	
01 000 000 120 1000 580	Elementary	Travel	\$ 3,000.00	\$ 4,000.00	
01 000 000 120 1000 611	Elementary	Supplies	\$ 75,000.00	\$ 85,000.00	
01 000 000 120 1000 612	Elementary	Music Supplies	\$ 4,000.00	\$ 3,000.00	
01 000 000 120 1000 618	Elementary	Freight	\$ 2,000.00	\$ 2,000.00	
01 000 000 120 1000 640	Elementary	Books	\$ 29,000.00	\$ 149,000.00	Amplify, K-12 Learning.com, Smartlab Creative Learning Subscription \$4k; Gr 1-6 Math \$125k
01 000 000 120 1000 670	Elementary	Software	\$ 20,000.00	\$ 20,000.00	
01 000 000 120 1000 730	Elementary	Equipment	\$ 20,000.00	\$ 26,000.00	Staff computers \$6k; UPS backups \$4k; 4 Smartboards \$16k
01 000 000 120 1000 810	Elementary	Dues & Fees	\$ 3,000.00	\$ 3,000.00	NWEA, NDCEL, SEEC
	<b>Elementary Total</b>		\$ 2,230,500.93	\$ 2,473,886.18	
01 000 000 120 2410 110	Elem. Principal's Office	Salary	\$ 91,529.15	\$ 91,529.15	
01 000 000 120 2410 120	Elem. Principal's Office	Salaries - Secretary	\$ 35,371.01	\$ 37,151.01	Janell (50%), Shayna (50%)
01 000 000 120 2410 210	Elem. Principal's Office	Health Insurance	\$ 29,527.32	\$ 30,935.64	
01 000 000 120 2410 220	Elem. Principal's Office	FICA	\$ 10,368.85	\$ 10,536.55	
01 000 000 120 2410 230	Elem. Principal's Office	TFFR & PERS	\$ 25,737.43	\$ 26,684.56	
01 000 000 120 2410 430	Elem. Principal's Office	Contracts	\$ 500.00	\$ 500.00	
01 000 000 120 2410 580	Elem. Principal's Office	Travel	\$ 1,500.00	\$ 1,500.00	
01 000 000 120 2410 611	Elem. Principal's Office	Supplies	\$ 500.00	\$ 500.00	
01 000 000 120 2410 618	Elem. Principal's Office	Freight	\$ 100.00	\$ 100.00	
01 000 000 120 2410 670	Elem. Principal's Office	Software	\$ 200.00	\$ 200.00	
01 000 000 120 2410 730	Elem. Principal's Office	Equipment	\$ 4,100.00	\$ 500.00	
01 000 000 120 2410 810	Elem. Principal's Office	Dues & Fees	\$ 2,200.00	\$ 2,200.00	NDAESP, NDCEL, Acadiance Admin
	<b>Elem. Principal's Office Total</b>		\$ 201,633.76	\$ 202,336.90	
01 000 000 130 1000 110	Junior High	Salary	\$ 371,050.57	\$ 373,703.70	See Certified Staff Salaries file for breakdown
01 000 000 130 1000 130	Junior High	Subs/Aides	\$ 21,735.00	\$ 22,005.00	Adding 15 sub days/month @ \$163/day

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
01 000 000 130 1000 210	Junior High	Health Insurance	\$ 73,680.80	\$ 72,278.00	
01 000 000 130 1000 220	Junior High	FICA	\$ 31,502.29	\$ 31,240.66	
01 000 000 130 1000 230	Junior High	TFFR & PERS	\$ 82,455.68	\$ 84,286.44	
01 000 000 130 1000 290	Junior High	Other Employee Benefits	\$ 2,562.50	\$ 2,700.00	Zastoupil Longevity Incentive
01 000 000 130 1000 430	Junior High	Contracts	\$ 13,000.00	\$ 10,000.00	
01 000 000 130 1000 580	Junior High	Travel	\$ 750.00	\$ 750.00	
01 000 000 130 1000 611	Junior High	Supplies	\$ 12,000.00	\$ 16,000.00	
01 000 000 130 1000 618	Junior High	Freight	\$ 1,500.00	\$ 2,000.00	
01 000 000 130 1000 640	Junior High	Books	\$ 35,000.00	\$ 1,000.00	
01 000 000 130 1000 670	Junior High	Software	\$ 5,000.00	\$ 4,000.00	
01 000 000 130 1000 730	Junior High	Equipment	\$ 12,000.00	\$ 10,400.00	Staff computers \$2400; Smartboards \$8k
01 000 000 130 1000 810	Junior High	Dues & Fees	\$ 500.00	\$ 3,000.00	
	<b>Junior High Total</b>		\$ 662,736.84	\$ 633,363.80	
01 000 000 140 1000 110	High School	Salary	\$ 757,979.05	\$ 771,028.00	
01 000 000 140 1000 130	High School	Subs/Aides	\$ 53,470.00	\$ 54,010.00	Adding 30 sub days/month @ \$163/day, plus driver's ed
01 000 000 140 1000 210	High School	Health Insurance	\$ 150,662.22	\$ 149,793.30	
01 000 000 140 1000 220	High School	FICA	\$ 65,116.44	\$ 61,871.39	
01 000 000 140 1000 230	High School	TFFR & PERS	\$ 170,662.01	\$ 173,900.27	
01 000 000 140 1000 290	High School	Other Employee Benefits	\$ 4,062.50	\$ 2,700.00	Zastoupil Longevity Incentive
01 000 000 140 1000 430	High School	Contracts	\$ 25,000.00	\$ 25,000.00	
01 000 000 140 1000 442	High School	Rental - Drivers Ed	\$ -	\$ -	
01 000 000 140 1000 520	High School	Driver's Ed Insurance	\$ 200.00	\$ 200.00	
01 000 000 140 1000 561	High School	Tuition To LEA's In State	\$ 30,000.00	\$ 50,000.00	RACTC membership; student contracts
01 000 000 140 1000 580	High School	Travel	\$ 2,000.00	\$ 2,000.00	
01 000 000 140 1000 611	High School	Supplies	\$ 45,000.00	\$ 45,000.00	
01 000 000 140 1000 612	High School	Music Supplies	\$ 7,500.00	\$ 7,500.00	
01 000 000 140 1000 614	High School	Art Supplies	\$ -	\$ -	No Art Class for 23-24
01 000 000 140 1000 618	High School	Freight	\$ 2,000.00	\$ 2,000.00	
01 000 000 140 1000 626	High School	Misc. Drivers Ed Supplies	\$ 2,000.00	\$ 2,000.00	Gas, Playbook curriculum, books, training
01 000 000 140 1000 640	High School	Books	\$ 30,000.00	\$ 1,000.00	Ag Ed Curriculum is in Ag budget section
01 000 000 140 1000 670	High School	Software	\$ 20,000.00	\$ 20,000.00	EdPuzzle, Ehall Pass, Schoology, EasyTech, Planbook, Microsoft, PowerSchool, Smartlab Creative Learning \$4k/yr
01 000 000 140 1000 730	High School	Equipment	\$ 5,000.00	\$ 32,500.00	(Chromebook REAP rotation; \$40k every yr - Moved to Project Code 089)\$5k;
01 000 000 140 1000 810	High School	Dues & Fees	\$ 3,000.00	\$ 3,000.00	Staff computers \$7200; Smartboards \$16k; UPS \$4k
	<b>High School Total</b>		\$ 1,373,652.22	\$ 1,403,502.96	NWEA, NDCEL
01 000 000 140 2410 110	High School Principal's Office	Salaries	\$ 91,529.15	\$ 79,000.00	
01 000 000 140 2410 120	High School Principal's Office	Salaries - Secretary	\$ 31,084.61	\$ 32,656.61	Jenni (40%), Lacey (50%)
01 000 000 140 2410 210	High School Principal's Office	Health Insurance	\$ 28,663.28	\$ 30,030.40	
01 000 000 140 2410 220	High School Principal's Office	FICA	\$ 9,974.84	\$ 9,165.00	
01 000 000 140 2410 230	High School Principal's Office	TFFR & PERS	\$ 25,083.32	\$ 23,127.90	
01 000 000 140 2410 430	High School Principal's Office	Contracts	\$ 1,000.00	\$ 1,000.00	
01 000 000 140 2410 580	High School Principal's Office	Travel	\$ 1,500.00	\$ 1,500.00	
01 000 000 140 2410 611	High School Principal's Office	Supplies	\$ 1,000.00	\$ 1,000.00	
01 000 000 140 2410 618	High School Principal's Office	Freight	\$ 100.00	\$ 100.00	
01 000 000 140 2410 670	High School Principal's Office	Software	\$ 200.00	\$ 200.00	
01 000 000 140 2410 730	High School Principal's Office	Equipment	\$ 4,100.00	\$ -	
01 000 000 140 2410 810	High School Principal's Office	Dues & Fees	\$ 2,000.00	\$ 2,000.00	
	<b>High School Principal's Office Total</b>		\$ 196,235.21	\$ 179,779.90	
01 000 000 200 2835 120	Nursing Services	Salaries	\$ 27,605.21	\$ 29,047.34	K. Thormalen
01 000 000 200 2835 220	Nursing Services	FICA	\$ 2,111.80	\$ 2,222.12	
01 000 000 200 2835 230	Nursing Services	PERS	\$ 4,212.56	\$ 4,723.10	
01 000 000 200 2835 610	Nursing Services	Supplies	\$ 3,000.00	\$ 3,000.00	Recurring supply estimate
01 000 000 200 2835 810	Nursing Services	Dues & Fees	\$ 2,000.00	\$ 2,000.00	EduHealth (\$ .25 per student per month)
	<b>Nursing Services Total</b>		\$ 38,929.56	\$ 40,992.56	
01 000 000 200 2900 110	SPED Other Support Services	Salaries	\$ -	\$ -	
01 000 000 200 2900 220	SPED Other Support Services	FICA	\$ -	\$ -	
01 000 000 200 2900 230	SPED Other Support Services	TFFR	\$ -	\$ -	
01 000 000 200 2900 320	SPED Other Support Services	Support Services	\$ 28,500.00	\$ 28,500.00	West River Student Services (Fair Share & Bldg Fund)
01 000 000 200 2900 594	SPED Other Support Services	Foster Care	\$ -	\$ -	
	<b>SPED Other Support Services Total</b>		\$ 28,500.00	\$ 28,500.00	
01 000 000 205 1000 110	Pre-School SPED	Salaries	\$ -	\$ -	Cook & Niebuhr SPED moved to BIC grant
01 000 000 205 1000 130	Pre-School SPED	Subs/Aides - Special Ed	\$ 21,910.81	\$ 23,260.81	50% of T. Doe & P. Hoots

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
01 000 000 205 1000 210	Pre-School SPED	Health Insurance	\$ 8,640.36	\$ 9,052.44	
01 000 000 205 1000 220	Pre-School SPED	FICA	\$ 2,337.16	\$ 2,471.97	
01 000 000 205 1000 230	Pre-School SPED	TFFR & PERS	\$ 3,343.59	\$ 3,782.21	
01 000 000 205 1000 300	Pre-School SPED	Purchased Services	\$ -	\$ -	
01 000 000 205 1000 580	Pre-School SPED	Travel	\$ -	\$ -	
01 000 000 205 1000 611	Pre-School SPED	Supplies	\$ -	\$ -	
01 000 000 205 1000 618	Pre-School SPED	Freight	\$ -	\$ -	
	<b>Pre-School SPED Total</b>		\$ 36,231.92	\$ 38,567.42	
01 000 000 211 1000 110	EMH Program	Salaries	\$ 57,200.00	\$ 59,650.00	Horgheshimer
01 000 000 211 1000 130	EMH Program	Subs/Aides	\$ 22,831.88	\$ 21,600.00	open para position
01 000 000 211 1000 210	EMH Program	Health Insurance	\$ 23,470.20	\$ 24,589.51	
01 000 000 211 1000 220	EMH Program	FICA	\$ 6,783.43	\$ 6,908.14	
01 000 000 211 1000 230	EMH Program	TFFR & PERS	\$ 16,195.25	\$ 16,965.83	
01 000 000 211 1000 430	EMH Program	Contracts	\$ -	\$ -	
01 000 000 211 1000 580	EMH Program	Travel	\$ -	\$ 200.00	
01 000 000 211 1000 611	EMH Program	Supplies	\$ 1,000.00	\$ 1,000.00	
01 000 000 211 1000 618	EMH Program	Freight	\$ 100.00	\$ 100.00	
01 000 000 211 1000 640	EMH Program	Books	\$ 1,000.00	\$ 1,000.00	
01 000 000 211 1000 670	EMH Program	Software	\$ -	\$ -	
01 000 000 211 1000 730	EMH Program	Equipment	\$ 1,000.00	\$ 1,000.00	
01 000 000 211 1000 810	EMH Program	Dues & Fees	\$ 350.00	\$ 400.00	CEC membership, NDCEC conference
	<b>EMH Program Total</b>		\$ 129,930.76	\$ 133,413.48	
01 000 000 225 1000 110	Speech Impaired	Salaries	\$ -	\$ -	
01 000 000 225 1000 130	Speech Impaired	Subs/Aides	\$ 30,100.56	\$ 31,500.56	C. Kilber
01 000 000 225 1000 210	Speech Impaired	Health Insurance	\$ 8,640.36	\$ 9,052.44	
01 000 000 225 1000 220	Speech Impaired	FICA	\$ 2,963.68	\$ 3,102.30	
01 000 000 225 1000 230	Speech Impaired	TFFR & PERS	\$ 4,593.35	\$ 5,121.99	
		Contracts	\$ 154,000.00	\$ 211,601.00	West River Contract - Buckman, Leier, Binstock-Per 6/3/24 email from H. Meek; IEP Writing Services for HS SPED \$12k
01 000 000 225 1000 580	Speech Impaired	Travel	\$ 9,000.00	\$ 9,000.00	West River Mileage - averaging \$1k/mo
01 000 000 225 1000 611	Speech Impaired	Supplies	\$ 2,500.00	\$ 2,000.00	
01 000 000 225 1000 618	Speech Impaired	Freight	\$ 100.00	\$ 100.00	
01 000 000 225 1000 640	Speech Impaired	Books	\$ 150.00	\$ 150.00	
01 000 000 225 1000 670	Speech Impaired	Software	\$ -	\$ -	
01 000 000 225 1000 730	Speech Impaired	Equipment	\$ -	\$ -	
01 000 000 225 1000 810	Speech Impaired	Dues & Fees	\$ 1,000.00	\$ 750.00	
	<b>Speech Impaired Total</b>		\$ 213,047.95	\$ 272,378.30	
01 000 000 240 1000 110	High School LD	Salaries	\$ 56,000.00	\$ 48,650.00	open position
01 000 000 240 1000 130	High School LD	Subs/Aides	\$ 74,122.11	\$ 77,672.11	Rohde, Thomas, Moseley, Bus OT
01 000 000 240 1000 210	High School LD	Health Insurance	\$ 40,750.92	\$ 36,209.76	
01 000 000 240 1000 220	High School LD	FICA	\$ 11,937.30	\$ 12,433.69	
01 000 000 240 1000 230	High School LD	TFFR & PERS	\$ 23,755.47	\$ 23,276.98	
01 000 000 240 1000 430	High School LD	Contracts	\$ -	\$ -	
01 000 000 240 1000 580	High School LD	Travel	\$ -	\$ -	
01 000 000 240 1000 611	High School LD	Supplies	\$ 2,500.00	\$ 500.00	
01 000 000 240 1000 618	High School LD	Freight	\$ -	\$ -	
01 000 000 240 1000 640	High School LD	Books	\$ 500.00	\$ 500.00	
01 000 000 240 1000 670	High School LD	Software	\$ -	\$ -	
01 000 000 240 1000 730	High School LD	Equipment	\$ 500.00	\$ 500.00	
	<b>High School LD Total</b>		\$ 210,065.81	\$ 199,742.54	
01 000 000 241 1000 110	Elem LD	Salaries	\$ 110,765.00	\$ 115,665.00	Carney, Ott
01 000 000 241 1000 130	Elem LD	Subs/Aides	\$ 277,185.33	\$ 229,780.69	G. Ford Bus OT
01 000 000 241 1000 210	Elem LD	Health Insurance	\$ 129,605.64	\$ 90,524.40	
01 000 000 241 1000 220	Elem LD	FICA	\$ 38,271.07	\$ 33,351.74	
01 000 000 241 1000 230	Elem LD	TFFR & PERS	\$ 66,912.99	\$ 63,124.70	
01 000 000 241 1000 430	Elem LD	Contracts	\$ -	\$ -	
01 000 000 241 1000 580	Elem LD	Travel	\$ 100.00	\$ 100.00	
01 000 000 241 1000 611	Elem LD	Supplies	\$ 1,500.00	\$ 1,500.00	
01 000 000 241 1000 618	Elem LD	Freight	\$ 100.00	\$ 100.00	
01 000 000 241 1000 640	Elem LD	Books	\$ 500.00	\$ 500.00	
01 000 000 241 1000 670	Elem LD	Software	\$ 1,800.00	\$ 500.00	
01 000 000 241 1000 730	Elem LD	Equipment	\$ -	\$ -	
		Dues & Fees	\$ -	\$ -	
01 000 000 241 1000 810	Elem LD		\$ -	\$ -	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
<b>Elem LD Total</b>			\$ 626,740.03	\$ 535,146.53	
01 000 000 310 1000 110	Agriculture	Salaries	\$ 133,434.00	\$ 139,825.00	Leier & Johnson-100%
01 000 000 310 1000 130	Agriculture	Subs/Aides	\$ 1,000.00	\$ 1,000.00	
01 000 000 310 1000 210	Agriculture	Health Insurance	\$ 17,280.96	\$ 18,104.88	
01 000 000 310 1000 220	Agriculture	FICA	\$ 11,529.71	\$ 12,158.14	
01 000 000 310 1000 230	Agriculture	TFFR	\$ 29,652.04	\$ 31,536.73	
01 000 000 310 1000 430	Agriculture	Contracts	\$ -	\$ -	
01 000 000 310 1000 580	Agriculture	Travel	\$ 10,000.00	\$ 12,000.00	
01 000 000 310 1000 611	Agriculture	Supplies	\$ 20,000.00	\$ 20,000.00	
01 000 000 310 1000 618	Agriculture	Freight	\$ 500.00	\$ 1,000.00	
01 000 000 310 1000 640	Agriculture	Books	\$ 100.00	\$ 100.00	
01 000 000 310 1000 670	Agriculture	Software	\$ -	\$ 250.00	
01 000 000 310 1000 730	Agriculture	Equipment	\$ -	\$ -	
01 000 000 310 1000 731	Agriculture	Carl Perkins Equipment	\$ 33,000.00	\$ 16,899.00	2024-2025 funds \$32,939.; Killdeer Consortium purchases, less FACS
<b>Agriculture Total</b>			\$ 256,496.71	\$ 252,873.75	
01 000 000 340 1000 110	Family and Consumer Science	Salaries	\$ -	\$ 52,750.00	New budget section
01 000 000 340 1000 130	Family and Consumer Science	Subs/Aides	\$ -	\$ 1,000.00	New budget section
01 000 000 340 1000 210	Family and Consumer Science	Health Insurance	\$ -	\$ 15,537.07	New budget section
01 000 000 340 1000 220	Family and Consumer Science	FICA	\$ -	\$ 4,111.88	New budget section
01 000 000 340 1000 230	Family and Consumer Science	TFFR	\$ -	\$ 11,897.42	New budget section
01 000 000 340 1000 430	Family and Consumer Science	Contracts	\$ -	\$ -	New budget section
01 000 000 340 1000 580	Family and Consumer Science	Travel	\$ -	\$ 500.00	New budget section
01 000 000 340 1000 611	Family and Consumer Science	Supplies	\$ -	\$ 5,000.00	New budget section
01 000 000 340 1000 618	Family and Consumer Science	Freight	\$ -	\$ 500.00	New budget section
01 000 000 340 1000 640	Family and Consumer Science	Books	\$ -	\$ 1,000.00	New budget section
01 000 000 340 1000 670	Family and Consumer Science	Software	\$ -	\$ -	New budget section
01 000 000 340 1000 730	Family and Consumer Science	Equipment	\$ -	\$ -	New budget section
01 000 000 340 1000 731	Family and Consumer Science	Carl Perkins Equipment	\$ -	\$ 16,040.00	Killdeer Consortium purchases plus mixer requisition
<b>Family and Consumer Science Total</b>			\$ -	\$ 108,336.37	
01 000 000 410 3400 110	Student Activities	Salaries - Student Activity	\$ 71,949.75	\$ 80,664.14	Activity Advisors; Add \$10k for activity bus drivers
01 000 000 410 3400 220	Student Activities	FICA	\$ 5,504.16	\$ 6,170.81	
01 000 000 410 3400 230	Student Activities	TFFR/NDPERS	\$ 13,158.06	\$ 12,632.00	
01 000 000 410 3400 430	Student Activities	Contracts - Repairs/Maint	\$ -	\$ -	
01 000 000 410 3400 522	Student Activities	Liability Insurance	\$ -	\$ -	
01 000 000 410 3400 890	Student Activities	Other	\$ 3,000.00	\$ 5,000.00	
<b>Student Activities Total</b>			\$ 93,611.97	\$ 104,466.95	
01 000 000 420 3400 110	Student Athletics	Salaries - Athletic	\$ 265,409.11	\$ 279,825.95	Jenni-40%, N. Walker AD + .33 of teacher contract; All Coaches; Add \$10k for athletic bus drivers
01 000 000 420 3400 210	Student Athletics	Health Insurance	\$ 8,349.99	\$ 8,748.21	
01 000 000 420 3400 220	Student Athletics	FICA	\$ 20,568.19	\$ 22,099.20	
01 000 000 420 3400 230	Student Athletics	TFFR/NDPERS	\$ 42,577.26	\$ 46,296.13	
01 000 000 420 3400 430	Student Athletics	Repairs	\$ -	\$ -	
01 000 000 420 3400 890	Student Athletics	Other	\$ 45,000.00	\$ 55,000.00	Uniforms & larger equipment purchases
<b>Student Athletics Total</b>			\$ 381,904.55	\$ 411,969.48	
01 000 000 800 3300 110	Community Services-Preschool	Preschool Professional Salary	\$ 75,389.84	\$ 68,119.68	62.61% Cook & Niebuhr
01 000 000 800 3300 130	Community Services-Preschool	Preschool Subs/Aides	\$ 21,910.81	\$ 23,260.81	50% of T. Doe & P. Hoots
01 000 000 800 3300 210	Community Services-Preschool	Preschool Health Insurance	\$ 21,179.42	\$ 20,387.91	
01 000 000 800 3300 220	Community Services-Preschool	Preschool FICA	\$ 8,584.11	\$ 8,116.71	
01 000 000 800 3300 230	Community Services-Preschool	Preschool TFFR & PERS	\$ 20,096.89	\$ 19,146.16	
01 000 000 800 3300 300	Community Services-Preschool	Preschool Purchased Professional Serv	\$ -	\$ -	
01 000 000 800 3300 430	Community Services-Preschool	Preschool Contracts	\$ -	\$ -	
01 000 000 800 3300 580	Community Services-Preschool	Preschool Travel	\$ 250.00	\$ 250.00	
01 000 000 800 3300 611	Community Services-Preschool	Preschool Supplies	\$ 1,000.00	\$ 1,000.00	
01 000 000 800 3300 618	Community Services-Preschool	Preschool Freight	\$ 100.00	\$ 100.00	
01 000 000 800 3300 640	Community Services-Preschool	Preschool Books	\$ 1,200.00	\$ 1,200.00	
01 000 000 800 3300 670	Community Services-Preschool	Preschool Software	\$ 1,000.00	\$ -	
01 000 000 800 3300 730	Community Services-Preschool	Preschool Equipment	\$ -	\$ -	
01 000 000 800 3300 800	Community Services-Preschool	Preschool Dues, memberships, registrations	\$ 200.00	\$ 200.00	
<b>Community Services-Preschool Total</b>			\$ 150,911.07	\$ 141,781.26	
01 000 000 890 3300 110	Community Services-Daycare	Daycare Salary	\$ -	\$ -	
01 000 000 890 3300 130	Community Services-Daycare	Daycare Subs/Aides	\$ 161,887.25	\$ 173,162.25	Includes Scelzi Bus OT
01 000 000 890 3300 210	Community Services-Daycare	Daycare Health Insurance	\$ 60,482.52	\$ 63,367.08	
01 000 000 890 3300 220	Community Services-Daycare	Daycare FICA	\$ 17,011.29	\$ 18,094.49	

**KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES**

Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
01 000 000 890 3300 230	Community Services-Daycare	Daycare TFFR & PERS	\$ 24,703.99	\$ 28,156.18	
01 000 000 890 3300 300	Community Services-Daycare	Daycare Purchased Professional Services	\$ -	\$ -	
01 000 000 890 3300 430	Community Services-Daycare	Daycare Contracts	\$ -	\$ -	
01 000 000 890 3300 450	Community Services-Daycare	Daycare Construction	\$ -	\$ -	
01 000 000 890 3300 580	Community Services-Daycare	Daycare Travel	\$ -	\$ -	
01 000 000 890 3300 611	Community Services-Daycare	Daycare Supplies	\$ 5,000.00	\$ 5,000.00	
01 000 000 890 3300 618	Community Services-Daycare	Daycare Freight	\$ 100.00	\$ 100.00	
01 000 000 890 3300 640	Community Services-Daycare	Daycare Books	\$ -	\$ -	
01 000 000 890 3300 670	Community Services-Daycare	Daycare Software	\$ -	\$ -	
01 000 000 890 3300 730	Community Services-Daycare	Daycare Equipment	\$ -	\$ -	
01 000 000 890 3300 800	Community Services-Daycare	Daycare Dues, memberships, registrations	\$ 500.00	\$ 500.00	
	<b>Community Services-Daycare Total</b>		\$ 269,685.05	\$ 288,380.01	
01 000 000 910 3100 120	Food Services	Salaries	\$ -	\$ -	Reimbursement from Hot Lunch Account
01 000 000 910 3100 210	Food Services	Health Insurance	\$ -	\$ -	
01 000 000 910 3100 220	Food Services	FICA	\$ -	\$ -	
01 000 000 910 3100 230	Food Services	PERS	\$ -	\$ -	
01 000 000 910 3100 730	Food Services	Equipment	\$ -	\$ -	
01 000 000 910 3100 890	Food Services	Other	\$ -	\$ -	
	<b>Food Services Total</b>		\$ -	\$ -	
01 068 000 261 1000 110 2024	Title I Programs	Salaries	\$ 94,602.44	\$ 89,193.05	Janell Smith(53.65%) & Malinda Cotton (100%)
01 068 000 261 1000 130	Title I Programs	Subs/Aides	\$ -	\$ -	
01 068 000 261 1000 210 2024	Title I Programs	Health Insurance	\$ 19,077.72	\$ 17,388.08	
01 068 000 261 1000 220 2024	Title I Programs	FICA	\$ 7,940.83	\$ 6,822.95	
01 068 000 261 1000 230 2024	Title I Programs	TFFR & PERS	\$ 21,146.92	\$ 20,115.94	
01 068 000 261 1000 300 2021	Title I Programs	Purchased Profess Services	\$ -	\$ -	Apptegy website \$7600/annual fee
01 068 000 261 1000 320	Title I Programs	Profess - Ed Services	\$ -	\$ -	
01 068 000 261 1000 430	Title I Programs	Contracts	\$ -	\$ -	
01 068 000 261 1000 580	Title I Programs	Travel	\$ -	\$ -	
01 068 000 261 1000 611	Title I Programs	Supplies	\$ -	\$ -	
01 068 000 261 1000 618	Title I Programs	Freight	\$ -	\$ -	
01 068 000 261 1000 640	Title I Programs	Books	\$ -	\$ -	
01 068 000 261 1000 650	Title I Programs	Periodicals	\$ -	\$ -	
01 068 000 261 1000 670	Title I Programs	Software	\$ -	\$ -	
01 068 000 261 1000 730	Title I Programs	Equipment	\$ -	\$ -	
01 068 000 261 1000 800	Title I Programs	Other - Dues, Regist, Membership	\$ -	\$ -	
01 068 000 261 1000 900	Title I Programs	Indirect Costs	\$ -	\$ -	
01 068 000 261 1000 950	Title I Programs	Unobligated Setasides	\$ -	\$ -	
	<b>Title I Programs Total</b>		\$ 142,767.91	\$ 133,520.00	
01 075 000 290 1000 110	Title II Programs	Salaries and Stipends	\$ -	\$ -	
01 075 000 290 1000 120	Title II Programs	Non-professional Salary	\$ -	\$ -	
01 075 000 290 1000 210	Title II Programs	Health Insurance	\$ -	\$ -	
01 075 000 290 1000 220	Title II Programs	FICA	\$ -	\$ -	
01 075 000 290 1000 230	Title II Programs	TFFR	\$ -	\$ -	
01 075 000 290 1000 300 2020	Title II Programs	Purchased Profess Services	\$ -	\$ -	
01 075 000 290 1000 300 2022	Title II Programs	Purchased Profess Services	\$ -	\$ -	
01 075 000 290 1000 580	Title II Programs	Travel	\$ -	\$ -	
01 075 000 290 1000 611	Title II Programs	Materials and Supplies	\$ -	\$ -	
01 075 000 290 1000 730	Title II Programs	Equipment	\$ -	\$ -	
01 075 000 290 1000 800	Title II Programs	Dues, memberships, registrations	\$ -	\$ -	
	<b>Title II Programs Total</b>		\$ -	\$ -	
01 077 000 270 1000 300 2021	Title III Programs	Purchased Services	\$ -	\$ -	
01 077 000 270 1000 300 2022	Title III Programs	Purchased Services	\$ -	\$ -	
01 077 000 270 1000 580 2022	Title III Programs	Travel	\$ -	\$ -	
01 077 000 270 1000 600 2022	Title III Programs	Supplies and Materials	\$ -	\$ -	
01 077 000 270 1000 810 2022	Title III Programs	Dues & Fees	\$ -	\$ -	
	<b>Title III Programs Total</b>		\$ -	\$ -	
01 078 000 285 1000 300 2022	Title IV	Purchased Services	\$ -	\$ -	
	<b>Title IV Total</b>		\$ -	\$ -	
01 082 000 298 1000 300 2024	Title V	Purchased Profess Services	\$ 40,565.00	\$ 65,574.00	
01 082 000 298 1000 580 2023	Title V	Travel	\$ 8,641.00	\$ -	
01 082 000 298 1000 600 2021	Title V	Supplies and Materials	\$ -	\$ -	
01 082 000 298 1000 810 2023	Title V	Dues & Fees	\$ 20,960.00	\$ -	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES					
Account Number	Account Number Description	Account Title	Estimated 23-24	Estimated 24-25	RZ Action/Comment
	<b>Title V Total</b>		\$ 70,166.00	\$ 65,574.00	
01 089 040 298 1000 730	REAP	Equipment	\$ 47,394.00	\$ 47,000.00	Technology; Equivalent to REAP/G5 funding; 24-25 4th and 9th grade Chromebooks
	<b>REAP Total</b>		\$ 47,394.00	\$ 47,000.00	
01 200 000 298 1000 110	Best-in-Class Preschool	Salaries	\$ 28,510.16	\$ 40,684.43	37.39% Cook & Niebuhr

G. Consider Transfer of Funds from General Fund to Special Reserve or Building Fund

**Balance Sheet - Combined**

Period Ending: June 2024

Annual; Processing Month 06/2024; Fund Number 01, 02, 03, 04

	<u>01 GENERAL FUND</u>	<u>02 SPECIAL FUND</u>	<u>03 CAPITAL PROJECTS</u>	<u>04 DEBT SERVICE</u>	<u>Total</u>
<b>Total Assets and Deferred Outflows of Resources</b>					
<b>Current Assets</b>					
101 CASH IN BANK	5,336,115.22	125,000.00	4,536,244.40	1,730,345.04	11,727,704.66
102 FLEX ACCOUNT	104,068.13	0.00	0.00	0.00	104,068.13
110 DUE FROM OTHER FUNDS	954.97	0.00	0.00	0.00	954.97
111 INVESTMENTS	1,369,960.69	537,938.83	0.00	0.00	1,907,899.52
114 INTEREST REC ON INVESTMENTS	700.00	400.00	0.00	0.00	1,100.00
121 TAXES RECEIVABLE	75,412.02	0.00	13,596.41	39,294.53	128,302.96
153 ACCOUNTS RECEIVABLE	7,887.23	0.00	0.00	0.00	7,887.23
Current Assets	6,895,098.26	663,338.83	4,549,840.81	1,769,639.57	13,877,917.47
<b>Total Assets and Deferred Outflows of Resources</b>	6,895,098.26	663,338.83	4,549,840.81	1,769,639.57	13,877,917.47
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity</b>					
<b>Current Liabilities</b>					
402 DUE TO OTHER FUNDS	68.48	0.00	0.00	0.00	68.48
461 SALARIES-BENEFITS PAYABLE	116,675.40	0.00	0.00	0.00	116,675.40
462 PAYFLEX PAYABLE	6,750.90	0.00	0.00	0.00	6,750.90
472 FICA PAYABLE	0.00	0.00	0.00	0.00	0.00
473 RETIREMENT PAYABLE	224,366.63	0.00	0.00	0.00	224,366.63
474 INSURANCE PAYABLE	4,618.55	0.00	0.00	0.00	4,618.55
475 FIT PAYABLE	0.00	0.00	0.00	0.00	0.00
476 SIT PAYABLE	5,019.95	0.00	0.00	0.00	5,019.95
477 TSA PAYABLE	429.20	0.00	0.00	0.00	429.20
478 DUES PAYABLE	5,054.36	0.00	0.00	0.00	5,054.36
479 FLEX PAYABLE	15,305.87	0.00	0.00	0.00	15,305.87
480 STATE OF CO GARNISHMENT	0.00	0.00	0.00	0.00	0.00
481 DEFERRED REVENUES	68,865.86	0.00	12,386.13	36,899.60	118,151.59
Current Liabilities	447,155.20	0.00	12,386.13	36,899.60	496,440.93
<b>Fund Balance</b>					
770 UNRESERVED FUND BALANCE	6,447,943.06	663,338.83	4,537,454.68	1,732,739.97	13,381,476.54
Fund Balance	6,447,943.06	663,338.83	4,537,454.68	1,732,739.97	13,381,476.54

**Balance Sheet - Combined**

Period Ending: June 2024

Annual; Processing Month 06/2024; Fund Number 01, 02, 03, 04

<u>01 GENERAL</u>	<u>02 SPECIAL FUND</u>	<u>03 CAPITAL</u>	<u>04 DEBT</u>	<u>Total</u>
<u>FUND</u>		<u>PROJECTS</u>	<u>SERVICE</u>	
6,895,098.26	663,338.83	4,549,840.81	1,769,639.57	13,877,917.47

**Total Liabilities, Deferred  
Inflows of Resources, and Fund  
Equity**

**CHAPTER 57-19**  
**SCHOOL DISTRICT SPECIAL RESERVE FUND**

**57-19-01. School district - Establishment of special reserve fund.**

Each school district in this state may establish and maintain a special reserve fund, subject to the limitations in section 57-15-14.2. The balance of moneys in the fund may not exceed that which could be produced by a levy of fifteen mills in that district for that year.

**57-19-02. Special reserve fund - Transfer.**

1. Moneys in the special reserve fund may be deposited, held, or invested in the same manner as the sinking fund of the district or in the purchase of shares or securities of federal savings and loan associations or state-chartered building and loan associations, within the limits of federal insurance.
2. Each July first, the board of the school district shall transfer from the special reserve fund to the district's general fund any amount that exceeds the limitation in section 57-19-01.

**57-19-03. Transfer of other funds to special reserve fund.**

Any school district having on hand funds, other than sinking or building funds, which are not otherwise encumbered, and which are not required for the payment of the items contained in the current operating budget, by a resolution of the governing board of the school district, may set aside a part or all of such surplus funds in such a special reserve fund, subject to the limitation contained in section 57-19-01 on the size of such fund.

**57-19-04. May levy tax beyond levy limitations.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-19-05. Fund not considered in fixing budget.**

Such special reserve fund and the funds therein may not be considered in determining the budget or the amount to be levied for each school fiscal year, for normal tax purposes, but must be shown in such budget as a special trust fund, and may not be deducted therefrom as otherwise provided by law.

**57-19-06. Special reserve fund - How and when used.**

Repealed by S.L. 1997, ch. 489, § 4.

**57-19-07. Limitation on amount drawn from fund - Tax collections used to restore fund.**

Repealed by S.L. 1997, ch. 489, § 4.

**57-19-08. When officers personally liable.**

Repealed by S.L. 1997, ch. 489, § 4.

**57-19-09. Special reserve fund -Correction of error.**

If a school district considered all or part of its special reserve fund in determining its budget and deducted all or part of its special reserve fund from the amount necessary to be levied for a fiscal year, the district may transfer from its special reserve fund into its general fund all or part of the amount that was so considered, contrary to section 57-19-05.

**57-19-10. Special reserve funds - Transfer of control.**

Repealed by S.L. 2013, ch. 13, § 64.

**57-19-11. Special reserve fund - Use.**

If collections from taxes levied for the current budget are insufficient to meet the requirements of the budget for teacher salaries, heat, light, and fuel, a majority of the school board may direct the school district business manager to draw on funds in the special reserve fund of the district. The school board, by resolution, may withdraw without repayment fifty percent of the funds from the special reserve fund of the school district.

**CHAPTER 57-15**  
**TAX LEVIES AND LIMITATIONS**

**57-15-01. Levy in specific amounts - Exceptions.**

With the exception of special assessment taxes and such general taxes as may be definitely fixed by law, all state, county, city, township, school district, and park district taxes must be levied or voted in specific amounts of money. For purposes of communicating with the public and comparing the amount levied in the current taxable year to the amount levied in the preceding taxable year, taxing districts shall express levies in terms of dollars rather than mills.

**57-15-01.1. Protection of taxpayers and taxing districts.**

Each taxing district may levy the lesser of the amount in dollars as certified in the budget of the governing body, or the amount in dollars as allowed in this section, subject to the following:

1. No taxing district may levy more taxes expressed in dollars than the amounts allowed by this section.
2. For purposes of this section:
  - a. "Base year" means the taxing district's taxable year with the highest amount levied in dollars in property taxes of the three taxable years immediately preceding the budget year;
  - b. "Budget year" means the taxing district's year for which the levy is being determined under this section;
  - c. "Calculated mill rate" means the mill rate that results from dividing the base year taxes levied by the sum of the taxable value of the taxable property in the base year plus the taxable value of the property exempt by local discretion or charitable status, calculated in the same manner as the taxable property; and
  - d. "Property exempt by local discretion or charitable status" means property exempted from taxation as new or expanding businesses under chapter 40-57.1; improvements to property under chapter 57-02.2; or buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under section 57-02-08.
3. A taxing district may elect to levy the amount levied in dollars in the base year. Any levy under this section must be specifically approved by a resolution approved by the governing body of the taxing district. Before determining the levy limitation under this section, the dollar amount levied in the base year must be:
  - a. Reduced by an amount equal to the sum determined by application of the base year's calculated mill rate for that taxing district to the final base year taxable valuation of any taxable property and property exempt by local discretion or charitable status which is not included in the taxing district for the budget year but was included in the taxing district for the base year.
  - b. Increased by an amount equal to the sum determined by the application of the base year's calculated mill rate for that taxing district to the final budget year taxable valuation of any taxable property or property exempt by local discretion or charitable status which was not included in the taxing district for the base year but which is included in the taxing district for the budget year.
  - c. Reduced to reflect expired temporary mill levy increases authorized by the electors of the taxing district. For purposes of this subdivision, an expired temporary mill levy increase does not include a school district general fund mill rate exceeding one hundred ten mills which has expired or has not received approval of electors for an extension under subsection 2 of section 57-64-03.
  - d. Reduced by the amount of state aid under chapter 15.1-27, which is determined by multiplying the budget year taxable valuation of the school district by the lesser of the base year mill rate of the school district minus sixty mills or fifty mills, if the base year is a taxable year before 2013.

4. In addition to any other levy limitation factor under this section, a taxing district may increase its levy in dollars to reflect new or increased mill levies authorized by the legislative assembly or authorized by the electors of the taxing district.
5. Under this section a taxing district may supersede any applicable mill levy limitations otherwise provided by law, or a taxing district may levy up to the mill levy limitations otherwise provided by law without reference to this section, but the provisions of this section do not apply to the following:
  - a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of article X of the Constitution of North Dakota.
  - b. The one-mill levy for the state medical center authorized by section 10 of article X of the Constitution of North Dakota.
6. A school district choosing to determine its levy authority under this section may apply subsection 3 only to the amount in dollars levied for general fund purposes under section 57-15-14 or, if the levy in the base year included separate general fund and special fund levies under sections 57-15-14 and 57-15-14.2, the school district may apply subsection 3 to the total amount levied in dollars in the base year for both the general fund and special fund accounts. School district levies under any section other than section 57-15-14 may be made within applicable limitations but those levies are not subject to subsection 3.
7. Optional levies under this section may be used by any city or county that has adopted a home rule charter unless the provisions of the charter supersede state laws related to property tax levy limitations.

**57-15-02. Determination of rate.**

The tax rate of all taxes, except taxes the rate of which is fixed by law, must be calculated and fixed by the county auditor within the limitations prescribed by statute. If any municipality levies a greater amount than the prescribed maximum legal rate of levy will produce, the county auditor shall extend only such amount of tax as the prescribed maximum legal rate of levy will produce. The rate must be based and computed on the taxable valuation of taxable property in the municipality or district levying the tax. The rate of all taxes must be calculated by the county auditor in mills, tenths, and hundredths of mills.

**57-15-02.1. Property tax levy increase notice and public hearing.**

Repealed by S.L. 2017, ch. 411, § 23.

**57-15-02.2. Estimated property tax and budget hearing notice.**

1. On or before August tenth of each year the governing body of a taxing district shall provide to the county auditor in each county in which the taxing district has taxable property a preliminary budget statement and the date, time, and location of the taxing district's public hearing on its property tax levy, which may be no earlier than September seventh. A taxing district that fails to provide the information required under this subsection on or before August tenth may not impose a property tax levy in a greater amount of dollars than was imposed by the taxing district in the prior year.
2. By August thirty-first of each year the county treasurer shall provide a written notice to the owner of each parcel of taxable property with a total estimated property tax of at least one hundred dollars. The text of the notice must contain:
  - a. The date, time, and location of the public budget hearing for each of the taxing districts in which the property owner's parcel is located, which anticipate levying in excess of one hundred thousand dollars in the current year, and the location at which the taxing district's budget is available for review;
  - b. The true and full value of the property based on the best information available;
  - c. A column showing the actual property tax levy in dollars against the parcel by the taxing district that levied taxes against the parcel in the immediately preceding taxable year and a column showing the estimated property tax levy in dollars against the parcel by the taxing district levying tax in the taxable year for which

- the notice applies based on the preliminary budget statements of all taxing jurisdictions;
- d. A column indicating the difference between the taxing district's total levy from the previous year and the taxing district's estimated levy with the word "INCREASE" printed in boldface type if the proposed tax levy is larger in dollars than the levy in dollars in the previous year;
  - e. Information identifying the estimated property tax savings that will be provided pursuant to section 57-20-07.1 based on the best information available;
  - f. A statement that there will be an opportunity for citizens to present oral or written comments regarding each taxing district's property tax levy; and
  - g. The actual amount of the special assessment installment payable against the parcel in the immediately preceding taxable year.
3. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last-known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. If a parcel of taxable property is owned by more than one owner, notice must be sent to only one owner of the property. Failure of an owner to receive a notice under this section will not relieve the owner of property tax liability or modify the qualifying date under section 57-20-09 for which an owner may receive a discount for early payment of tax.
  4. The tax commissioner shall prescribe suitable forms for written notices under this section.
  5. The direct cost of providing taxpayer notices under this section may be allocated in a manner proportionate to the number of notices mailed on behalf of each taxing district that intends to levy in excess of one hundred thousand dollars in property taxes in the current year.

**57-15-03. State tax levy.**

Repealed by S.L. 1981, ch. 567, § 2.

**57-15-04. State taxes - When levied - Certification.**

Repealed by S.L. 1981, ch. 567, § 2.

**57-15-05. County tax levy.**

The board of county commissioners, in levying county taxes, is limited to the amount necessary to meet the appropriations included in the county budget for the ensuing fiscal year, and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the county and to provide a sinking fund to pay the principal at maturity. The county budget shall show the complete expenditure program of the county for the ensuing fiscal year and the sources of revenue from which it is to be financed.

**57-15-06. County general fund levy.**

The board of county commissioners may levy property taxes for county general fund purposes at a tax rate not exceeding sixty mills per dollar of taxable valuation of property in the county.

Unless a specific exception is provided by statute, the county general fund levy limitation under this section applies to all property taxes the board of county commissioners is authorized to levy for general county purposes.

**57-15-06.1. County tax levy for farm-to-market road - Election.**

Repealed by omission from this code.

**57-15-06.2. Farm-to-market roads' fund - Use.**

Repealed by omission from this code.

**57-15-06.3. County road program of farm-to-market and federal-aid roads - Tax levy - Use of excess funds.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.4. Levy authorized for county veterans' service officer's salary, traveling, and office expenses.**

The county commissioners of each county may levy annually a tax not exceeding the limitation in subsection 7 of section 57-15-06.7 to provide a fund for the payment of the salary, traveling, and office expenses of the county veterans' service officer authorized to be appointed by section 37-14-18.

**57-15-06.5. Tax levy for planning purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.6. County capital projects levy.**

1. The board of county commissioners of each county may levy an annual tax not exceeding ten mills plus any voter-approved additional levy as provided in subsection 8 of section 57-15-06.7 for the purpose of the following capital projects:
  - a. Constructing, equipping, and maintaining structural and mechanical components of regional or county corrections centers or for the purpose of contracting for corrections center space capacity from another public or private entity.
  - b. Acquiring real estate as a site for public parks and construction, equipping, and maintaining structural and mechanical components of recreational facilities under section 11-28-06.
  - c. Acquiring real estate as a site for county buildings and operations and constructing, equipping, and maintaining structural and mechanical components of county buildings and property.
  - d. Acquiring real estate as a site for county fair buildings and operations and constructing, equipping, and maintaining structural and mechanical components of county fair buildings and property as provided in section 4-02-26.
  - e. Acquiring and developing real estate, capital improvements, buildings, pavement, equipment, and debt service associated with financing for county supported airports or airport authorities.
  - f. Expenditures for the cost of leasing as an alternative means of financing for any of the purposes for which expenditures are authorized under subdivisions a through e.
  - g. Improvement of the county road system, including the acquisition of land; construction of new paved and unpaved roads, bridges, or public places; replacement of existing paved and unpaved roads, bridges, or public places; and maintenance and repair of existing paved and unpaved roads, bridges, or public places.
2. Any voter-approved levy for the purposes specified in this section approved by the electors before January 1, 2015, remains effective through 2024 or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval or reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.

**57-15-06.7. Additional levies - Exceptions to tax levy limitations in counties.**

The tax levy limitations specified in section 57-15-06 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the county:

1. A county supporting an airport or airport authority may levy a tax not exceeding four mills in accordance with section 2-06-15.
2. A county levying a tax for extension work as provided in section 11-38-01 may levy a tax not exceeding two mills and if a majority of the electors of the county have

- approved additional levy authority under section 11-38-01, the county may levy a voter-approved tax not exceeding an additional tax of two mills.
3. A county levying a tax for historical works in accordance with section 11-11-53 may levy a tax not exceeding one-quarter of one mill, except that if sixty percent of the qualified electors voting on the question of a levy limit increase as provided in section 11-11-53 shall approve, the tax levy limitation may be increased to not exceeding three-quarters of one mill.
  4. A county levying a tax for a county or community hospital association as provided in section 23-18-01 may levy a tax for not more than five years not exceeding eight mills in any one year or, in the alternative, for not more than ten years at a mill rate not exceeding five mills.
  5. A county levying a tax for county roads and bridges as provided in section 24-05-01 may levy a tax at a tax rate not exceeding ten mills. When authorized by a majority of the qualified electors voting upon the question at a primary or general election in the county, the county commissioners may levy and collect an additional tax for road and bridge purposes as provided in section 24-05-01, not exceeding a combined additional tax rate of twenty mills.
  6. A county levying a tax to establish and maintain a public library service as provided in section 40-38-02 may levy a tax not exceeding four mills.
  7. A county levying a tax for a county veterans' service officer's salary, traveling, and office expenses in accordance with section 57-15-06.4 may levy a tax not exceeding two mills.
  8. A county levying a tax for capital projects under section 57-15-06.6 may levy a tax not exceeding ten mills. When authorized by a majority of the qualified electors voting upon the question of a specific capital project or projects at a primary or general election in the county, the county commissioners may levy and collect an additional voter-approved tax for capital projects under section 57-15-06.6 not exceeding a tax rate of ten mills per dollar of the taxable valuation of property in the county. After January 1, 2015, approval or reauthorization by electors of increased levy authority under this subsection may not be effective for more than ten taxable years. Any voter-approved levy in excess of ten mills for the purposes specified in section 57-15-06.6 approved by the electors before January 1, 2015, remains effective through 2024 or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved.
  9. A county levying a tax for emergency purposes as provided in section 57-15-28 may levy a tax not exceeding two mills in a county with a population of thirty thousand or more, four mills in a county with a population under thirty thousand but more than five thousand, or six mills in a county with a population of five thousand or fewer.
  10. A county levying a tax for county emergency medical service according to section 57-15-50 may levy a tax not exceeding fifteen mills.
  11. A county levying a tax for weed control as provided in section 4.1-47-14 may levy a tax not exceeding four mills.
  12. A county levying a tax for programs and activities for senior citizens according to section 57-15-56 may levy a tax not exceeding two mills.
  13. Tax levies made for paying the principal and interest on any obligations of the county evidenced by the issuance of bonds.
  14. A county levying a tax for a job development authority as provided in section 11-11.1-04 may levy a tax not exceeding four mills on the taxable valuation of property within the county. However, if any city within the county is levying a tax for support of a job development authority and the total of the county and city levies exceeds four mills, the county tax levy within the city levying under subsection 12 of section 57-15-10 must be reduced so the total levy in the city does not exceed four mills.
  15. A levy for an extraordinary expenditure under section 11-11-24 approved by the electors of the county before January 1, 2015, may continue to be levied and collected under provisions of law in effect when the levy was approved and for the term it was approved by the electors. When the levy authority for an extraordinary expenditure

ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund.

16. Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments may be continued to be levied and collected for the duration of the lease. When the levy authority for lease payments ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the county general fund. A lease for county facilities effective after December 31, 2014, is subject to the capital projects levy limitations of section 57-15-06.6.

Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

**57-15-06.8. County tax levies and limitations not in addition to the general fund levy.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.9. Tax levy for county parks and recreational facilities.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-06.10. Optional consolidation of county mill levies.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-07. City tax levies.**

The governing body, in levying city taxes, is limited by the amount necessary to meet the appropriations included in the city budget for the ensuing fiscal year and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the municipality, and to provide a sinking fund to pay the principal at maturity.

**57-15-08. General fund levy limitations in cities.**

The aggregate amount levied for city general fund purposes may not exceed an amount produced by a levy of one hundred five mills on the taxable valuation of property in the city. A city, when authorized by a majority vote of the electors of the city voting on the question at a regularly scheduled or special election called for such purpose pursuant to a resolution approved by the governing body of the city, may increase the maximum mill levy for general city purposes by not more than ten mills.

**57-15-09. Tax levy limitations in villages.**

Repealed by S.L. 1967, ch. 323, § 285.

**57-15-10. Exceptions to tax levy limitations in cities.**

The tax levy limitations specified in section 57-15-08 do not apply to the following tax levies:

1. Taxes levied pursuant to law for a proportion of the cost of a special improvement project by general taxation.
2. Taxes levied pursuant to law for the purpose of paying a deficiency in connection with a special improvement project.
3. Taxes levied to pay interest on a bonded debt, or the principal of such debt, at maturity.
4. Taxes, not exceeding four mills, levied for the purpose of establishing and maintaining a library fund for public library services in accordance with section 40-38-02.
5. Taxes levied on property of an agricultural fair association, a nonprofit club or like organization, or an organization of college students located within a municipality and otherwise exempt under subsection 10 or 11 of section 57-02-08, to pay such property's proportionate share of the cost of fire protection services maintained by the municipal corporation.
6. Taxes, not exceeding five mills, levied for the purpose of establishing and maintaining a municipal arts council in accordance with section 40-38.1-02.
7. Taxes levied for airport purposes in accordance with section 2-06-15 may be levied in an amount not exceeding four mills.

8. Taxes levied for a capital improvements fund approved by a majority of the electors of the city in accordance with section 57-15-38 for specified purposes may be levied in a specified amount not exceeding ten mills. Taxes levied for a capital improvements fund approved by sixty percent or more of the electors of the city in accordance with section 57-15-38 for general purposes may be levied in an amount not exceeding ten mills. Taxes levied for a capital improvements fund approved by sixty percent or more of the electors of the city in accordance with section 57-15-38 for specified purposes may be levied in a specified amount not exceeding an additional ten mills.
9. Taxes levied for emergency purposes pursuant to section 57-15-48 may be levied in an amount not exceeding two and one-half mills.
10. Taxes levied for public transportation in accordance with section 57-15-55 may be levied in an amount not exceeding five mills.
11. Taxes levied for programs and activities for senior citizens in accordance with section 57-15-56 may be levied in an amount not exceeding two mills.
12. Taxes levied for a city job development authority or industrial development organization as provided in section 40-57.4-04 may be levied in an amount not exceeding four mills.
13. Taxes levied for a city public recreation system approved by electors as provided in section 40-55-09 may be levied in the amount approved by the electors, not exceeding six mills.
14. Taxes levied for maintenance and improvement of cemeteries owned by the city under section 57-15-27.1 may be levied in an amount not exceeding two mills.
15. Taxes levied for retirement of bonds issued before January 1, 2015, under section 40-57-19 or 40-57-19.1 may be levied in the amount required for annual payments until the bonds are retired.
16. Levies dedicated under section 57-15-59 before January 1, 2015, for lease payments may be continued to be levied and collected for the duration of the lease. When the levy authority for lease payments ends under this subsection, the fund must be closed out and any unobligated balance in the fund must be transferred to the city general fund.

**57-15-10.1. Counties and cities may levy for certain advertising purposes.**

The board of county commissioners of any county or the governing body of any city may provide funding for the purpose of advertising the resources and opportunities in the county or city and promoting industrial development from revenues derived from the county or city general fund levy authority.

When any county or city makes the levy provided for by this section, the expenditure of the fund must be under the direction of the governing board of the county or city.

**57-15-10.2. Tax levy for port purposes.**

Repealed by S.L. 2017, ch. 57, § 20.

**57-15-11. Park district tax levies.**

The board of park commissioners, in levying park district taxes, is limited by the amount necessary to meet the appropriations included in the park district budget for the ensuing fiscal year, and to provide a reserve fund as limited in this chapter, together with a tax sufficient in amount to pay the interest on the bonded debt of the municipality and to provide a sinking fund to pay the principal at maturity.

**57-15-12. General fund levy limitations in park districts.**

1. A park district may levy for general fund purposes up to thirty-eight mills on the taxable valuation of property in the district, subject to the higher of the number of mills determined under the following limitations:

- a. The general fund mill levy determined based upon the highest amount in dollars the park district levied for general fund purposes for the three taxable years immediately preceding the current year, plus twelve percent; or
  - b. The general fund mill levy determined by combining the highest number of mills the park district levied for general fund purposes plus the number of mills levied for employee pension contributions under section 40-49-22, old-age and survivors' insurance under section 52-09-08, an employee retirement program established by the governing body, and for forestry purposes for any one of the three taxable years immediately preceding the current year.
2. Notwithstanding the limitation in subsection 1, if a city public recreation system established under chapter 40-55 is merged with a park district, the park district may levy up to thirty-eight mills on the taxable valuation of property in the district for general fund purposes for the first taxable year in which mills are levied for the merged district.
  3. A park district may increase its general fund levy under this section to any number of mills approved by a majority of the electors of the park district voting on the question at a regular or special park district election, up to a maximum levy under this section of thirty-eight mills on the dollar of the taxable valuation of the district for the current year. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

**57-15-12.1. City or park district tax funding for forestry activities.**

1. The governing body of a city or park district may provide funding from revenues derived from its general fund levy authority for the establishment, operation, and maintenance of forestry activities within the city or park district. The proceeds of any funding under this section may be used for forestry activities, including prevention or control of Dutch elm disease or other diseases which may affect trees, shrubs, and other vegetation; purchasing, planting, or removal of trees, shrubs, and other vegetation; pruning and maintenance of trees, shrubs, and other vegetation; purchasing of necessary equipment; hiring of personnel; contracting for services; public information and technical assistance; and other items related to forestry activities which may be necessary to provide for proper care, maintenance, propagation, and improvement of forestry resources within the city or park district.
2. In lieu of funding from revenues derived from general fund levy authority as described in subsection 1, a city or park district may propose a service charge as an alternative form of financing. Such alternative form of financing must be approved by a majority vote of the qualified electors voting on the question at any citywide or districtwide election. The proceeds of any service charge may be used for forestry activities, as specified in subsection 1.

**57-15-12.2. Exceptions to tax levy limitations for park districts.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-12.3. Park district levy for land acquisition and development of recreational facilities.**

In addition to its general fund levy authority, a board of park commissioners established pursuant to chapter 40-49 may levy taxes annually not exceeding five mills per dollar of taxable valuation in the district for a fund for the purpose of acquiring real estate as a site for public parks, construction of recreational facilities, renovation and repair of recreational facilities, and the furnishing of recreational facilities. The tax is to be levied, spread, and collected in the same manner as are other taxes in the park district. The question of whether the levy is to be discontinued must be submitted to the qualified electors at the next regular election upon petition of twenty-five percent or more of the qualified electors voting in the last regular park district election, if the petition is filed not less than sixty days before the election. If the majority of the qualified electors voting on the question vote to discontinue the levy, it may not again be levied without a majority vote of the qualified electors voting on the question at a later regular

election on the question of relieving the tax, which question may be submitted upon petition as above provided or by decision of the governing board.

**57-15-13. School district tax levies.**

School district taxes must be levied by the governing body of each school district on or before the tenth day of August of each year. The governing body of the school district may increase or decrease its tax levy and budget for the current fiscal year on or before the tenth day of October of each year but the certification must be filed with the county auditor within the time limitations under section 57-15-31.1. Taxes for school district purposes must be based upon an itemized budget statement which must show the complete expenditure program of the district for the current fiscal year and the sources of the revenue from which it is to be financed. The school board of each public school district, in levying taxes, is limited by the amount necessary to be raised for the purpose of meeting the appropriations included in the school budget of the current fiscal year, and the sum necessary to be provided as an interim fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the district and to provide a sinking fund to pay and discharge the principal thereof at maturity.

**57-15-14. Voter approval of excess levies in school districts.**

1. Unless authorized by the electors of the school district in accordance with this section, a school district may not impose greater levies than those permitted under section 57-15-14.2.
  - a. In any school district having a total population in excess of four thousand according to the last federal decennial census there may be levied any specific number of mills that upon resolution of the school board has been submitted to and approved by a majority of the qualified electors voting upon the question at any regular or special school district election.
  - b. In any school district having a total population of fewer than four thousand, there may be levied any specific number of mills that upon resolution of the school board has been approved by fifty-five percent of the qualified electors voting upon the question at any regular or special school election.
  - c. After June 30, 2009, in any school district election for approval by electors of increased levy authority under subsection 1 or 2, the ballot must specify the number of mills proposed for approval, and the number of taxable years for which that approval is to apply. After June 30, 2009, approval by electors of increased levy authority under subsection 1 or 2 may not be effective for more than ten taxable years.
  - d. The authority for a levy of up to a specific number of mills under this section approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy for taxable years after 2015 of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
  - e. For taxable years beginning after 2012:
    - (1) The authority for a levy of up to a specific number of mills, approved by electors of a school district for any period of time that includes a taxable year before 2009, must be reduced by one hundred fifteen mills as a precondition of receiving state aid in accordance with chapter 15.1-27.
    - (2) The authority for a levy of up to a specific number of mills, approved by electors of a school district for any period of time that does not include a taxable year before 2009, must be reduced by forty mills as a precondition of receiving state aid in accordance with chapter 15.1-27.
    - (3) The authority for a levy of up to a specific number of mills, placed on the ballot in a school district election for electoral approval of increased levy authority under subdivision a or b, after June 30, 2013, must be stated as a specific number of mills of general fund levy authority and must include a

statement that the statutory school district general fund levy limitation is seventy mills on the dollar of the taxable valuation of the school district.

- f. The authority for an unlimited levy approved by electors of a school district before July 1, 2009, is terminated effective for taxable years after 2015. If the electors of a school district subject to this subsection have not approved a levy of up to a specific number of mills under this section by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under section 57-15-01.1 or this section.
2.
    - a. The question of authorizing or discontinuing such specific number of mills authority in any school district must be submitted to the qualified electors at the next regular election upon resolution of the school board or upon the filing with the school board of a petition containing the signatures of qualified electors of the district equal in number to ten percent of the number of electors who cast votes in the most recent election in the school district. No fewer than twenty-five signatures are required.
    - b. The approval of discontinuing such authority does not affect the tax levy in the calendar year in which the election is held.
    - c. The election must be held in the same manner and subject to the same conditions as provided in this section for the first election upon the question of authorizing the mill levy.

**57-15-14.1. Levies for support of county agricultural and training schools.**

Repealed by S.L. 1973, ch. 211, § 3.

**57-15-14.2. School district levies. (Effective for taxable years through December 31, 2024)**

1. The board of a school district may levy a tax not exceeding the amount in dollars that the school district levied for the prior year, plus twelve percent and the dollar amount of the adjustment required in section 15.1-27-04.3, up to a levy of seventy mills on the taxable valuation of the district, for any purpose related to the provision of educational services. The proceeds of this levy must be deposited into the school district's general fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
2. The board of a school district may levy no more than twelve mills on the taxable valuation of the district, for miscellaneous purposes and expenses. The proceeds of this levy must be deposited into a special fund known as the miscellaneous fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
3. The board of a school district may levy no more than three mills on the taxable valuation of the district for deposit into a special reserve fund, in accordance with chapter 57-19.
4. The board of a school district may levy no more than the number of mills necessary, on the taxable valuation of the district, for the payment of tuition, in accordance with section 15.1-29-15. The proceeds of this levy must be deposited into a special fund known as the tuition fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
5. The board of a school district may levy no more than five mills on the taxable valuation of the district, pursuant to section 57-15-15.1, for purposes of developing a school safety plan in accordance with section 15.1-09-60. The proceeds of this levy must be deposited into a special fund known as the school safety plan fund and used in accordance with this subsection.
6. Nothing in this section limits the board of a school district from levying:
  - a. Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and

- b. Mills necessary to pay principal and interest on the bonded debt of the district, including the mills necessary to pay principal and interest on any bonded debt incurred under section 57-15-17.1 before July 1, 2013.

**School district levies. (Effective for taxable years beginning after December 31, 2024)**

1. The board of a school district may levy a tax not exceeding the amount in dollars that the school district levied for the prior year, plus twelve percent, up to a levy of seventy mills on the taxable valuation of the district, for any purpose related to the provision of educational services. The proceeds of this levy must be deposited into the school district's general fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
2. The board of a school district may levy no more than twelve mills on the taxable valuation of the district, for miscellaneous purposes and expenses. The proceeds of this levy must be deposited into a special fund known as the miscellaneous fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
3. The board of a school district may levy no more than three mills on the taxable valuation of the district for deposit into a special reserve fund, in accordance with chapter 57-19.
4. The board of a school district may levy no more than the number of mills necessary, on the taxable valuation of the district, for the payment of tuition, in accordance with section 15.1-29-15. The proceeds of this levy must be deposited into a special fund known as the tuition fund and used in accordance with this subsection. The proceeds may not be transferred into any other fund.
5. The board of a school district may levy no more than five mills on the taxable valuation of the district, pursuant to section 57-15-15.1, for purposes of developing a school safety plan in accordance with section 15.1-09-60. The proceeds of this levy must be deposited into a special fund known as the school safety plan fund and used in accordance with this subsection.
6. Nothing in this section limits the board of a school district from levying:
  - a. Mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16; and
  - b. Mills necessary to pay principal and interest on the bonded debt of the district, including the mills necessary to pay principal and interest on any bonded debt incurred under section 57-15-17.1 before July 1, 2013.

**57-15-14.3. Mill levies requiring voter approval - Proceeds to general fund account.**

Repealed by S.L. 1987, ch. 232, § 8.

**57-15-14.4. School district mill levies for bonded indebtedness excepted.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-15-14.5. Long-distance learning and educational technology levy.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-15-15. Exceptions to tax levy limitations in school districts.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-15.1. Tax levy for school safety plan fund.**

The school board of a school district may levy taxes for a school safety plan fund, subject to the limitations in section 57-15-14.2, when authorized to do so by a majority of the qualified electors of a school district voting upon the question at any regular or special school district election. The ballot must specify the number of mills proposed for approval and the number of years for which that approval is to apply. Approval or reauthorization by electors of levy authority under this section may not be effective for more than five taxable years.

**57-15-16. Tax levy for building fund in school districts.**

1. The governing body of any school district shall levy taxes annually for a school building fund, not in excess of twenty mills, which levy is in addition to and not restricted by the levy limitations prescribed by law, when authorized to do so by sixty percent of the qualified electors voting upon the question at a regular or special election in any school district. The governing body of the school district may create the building fund by appropriating and setting up in its budget for an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law. If a portion or all of the proceeds of the levy have been allocated by contract to the payment of rentals upon contracts with the state board of public school education as administrator of the state school construction fund, the levy must be made annually by the governing body of the school district until the full amount of all such obligations is fully paid. Any portion of a levy for a school building fund which has not been allocated by contract with the state board of public school education must be allocated by the governing body pursuant to section 57-15-17. Upon the completion of all payments to the state school construction fund, or upon payment and cancellation or defeasance of the bonds, the levy may be discontinued at the discretion of the governing body of the school district, or upon petition of twenty percent of the qualified electors who voted in the last school election, the question of discontinuance of the levy must be submitted to the qualified electors of the school district at any regular or special election and, upon a favorable vote of sixty percent of the qualified electors voting, the levy must be discontinued. Any school district, executing a contract or lease with the state board of public school education or issuing general obligation bonds, which contract or lease or bond issue requires the maintenance of the levy provided in this section, shall immediately file a certified copy of the contract, lease, or bond issue with the county auditor or auditors of the county or counties in which the school district is located. The county auditor or auditors shall register the contract, lease, or bond issue in the bond register in substantially the manner provided in section 21-03-23. Upon the filing of the contract, lease, or bond issue with the county auditor or auditors, the school district may not discontinue the levy and the levy must automatically be included in the tax levy of the school district from year to year by the county auditor or auditors until a sufficient sum of money has been collected to pay to the state treasurer for the retirement of all obligations of the school district with the state board of public school education or to pay to the custodian of the bond sinking fund all amounts due or to become due on the bonds.
2. The school board of any school district, in levying taxes for a school building fund as provided for in subsection 1, shall specify on the ballot the number of mills to be levied and may in its discretion submit a specific plan for which such fund shall be used. The plan shall designate the general area intended to be served by use of such fund. The area intended to be served shall be described in the plan but need not be described in the building fund ballot. After approval of the levy and the plan no change shall be made in the purpose of expenditure of the building fund except that upon a favorable vote of sixty percent of the qualified electors residing in any specific area intended to be served, material changes may be made in such plan as it affects such area to the extent such changes do not conflict with contractual obligations incurred. The provisions of this section and of subsection 1 of section 57-15-17 in regard to the purpose for which the building fund may be expended shall not apply to expenditures for major repairs.

**57-15-17. Disposition of building fund tax.**

1. a. All revenue accruing from appropriations or tax levies for a school district building fund, together with any amount as may be realized for building purposes from all other sources, must be placed in a separate fund known as a building fund and must:

- (1) Be deposited, held, or invested in the same manner as the sinking funds of such school district; or
  - (2) Be used for the purchase of shares or securities of federal or state-chartered savings and loan associations, within the limits of federal insurance.
- b. Moneys in the building fund may only be used for:
- (1) The construction of school district buildings and facilities;
  - (2) The renovation, repair, or expansion of school district buildings and facilities;
  - (3) The improvement of school district buildings, facilities, and real property;
  - (4) The leasing of buildings and facilities;
  - (5) The payment of rentals upon contracts with the state board of public school education;
  - (6) The payment of rentals upon contracts with municipalities for career and technical education facilities financed pursuant to chapter 40-57; and
  - (7) The payment of principal, premiums, and interest on bonds issued in accordance with subsection 7 of section 21-03-07.
- c. The custodian of the funds may pay out the funds only upon order of the school board, signed by the president and the business manager of the school district. The order must recite upon its face the purpose for which payment is made.
2. Any moneys remaining in a building fund after the completion of payments for any school building project that has cost seventy-five percent or more of the amount in the building fund at the time of letting the contracts, must be returned to the general fund of the school district, upon the order of the school board.
  3. The board of a school district may pay into the general fund of the school district any moneys that have remained in the building fund for ten years or more. The board may include this amount as part of its cash on hand in making up its budget for the ensuing year. In determining what amounts have remained in the fund for ten years or more, all payments that have been made from the building fund for building purposes must be considered as having been paid from the funds first acquired.
  4.
    - a. If collections from the taxes levied for the current budget and other income are insufficient to meet the requirements for general operating expenses, the board of a school district may transfer unobligated funds from the building fund into the general fund of the school district, provided the school district has issued certificates of indebtedness equal to fifty percent of the outstanding uncollected general fund property tax.
    - b. A board may not transfer funds from the building fund into the general fund for more than two years.

**57-15-17.1. Discontinuation of special funds - Required transfers.**

Repealed by S.L. 2015, ch. 137, § 38.

**57-15-18. Penalty for unlawful withdrawal of building funds.**

Repealed by S.L. 1975, ch. 106, § 673.

**57-15-18.1. Tax levy for rental of property.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-18.2. School district levy for unemployment compensation benefits.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-19. Township tax levies.**

The electors of each township have power at the annual meeting to vote to raise such sums of money for the repair and construction of roads and bridges, and for all township charges and necessary expenses as they deem expedient, within the limitations prescribed in section 57-15-20, and on the fourth Tuesday in March, or within ten days thereafter, of each year, the

board of supervisors of each civil township shall levy annual taxes for the ensuing year, as voted at the annual township meeting, and the tax levy must be limited by the amount voted to be raised at such annual meeting. The electors at such annual meeting may direct the expenditure of the road tax, or a part of it, in an adjoining township under the joint direction of the boards of supervisors of the townships interested and furnishing such funds.

**57-15-19.1. Levies for surfacing highways in unorganized townships.**

Repealed by S.L. 1961, ch. 347, § 3.

**57-15-19.2. Township supervisors authority to transfer funds into special road fund - Limitations - Use.**

The board of supervisors, at the time of the annual township meeting, upon resolution, may transfer or set aside a part or all of any funds into a special road fund, which fund must be separate and distinct from all other funds. The special road fund may not exceed the sum of five hundred thousand dollars for any one congressional township. The special road fund may be expended, at the option of the board of supervisors, for the purpose of road construction, graveling, snow removal, or surfacing.

**57-15-19.3. Funds not considered in determining budget.**

The special road fund may not be considered in determining the budget of the amount to be levied for each township fiscal year, for normal tax purposes, but must be shown in such budget as a special road fund and may not be deducted therefrom as otherwise provided by law.

**57-15-19.4. Township levy for roads.**

1. The electors of each township at the annual meeting may levy a tax not to exceed the limitation in subsection 1 of section 57-15-20.2 for the purpose of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township. This tax levy may be made only if notice of the question of the approval of such levy has been included with or upon the notice of the annual meeting provided for in section 58-04-01. A township levy for roads approved by qualified electors of a township under this section before January 1, 2015, may continue to be imposed for five taxable years or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval by electors of increased levy authority under this section may not be effective for more than five taxable years.
2. If funds from a levy under subsection 1 are not expended for purposes of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township, the board of township supervisors may by resolution authorize the expenditure of all such funds collected and accumulated and the earnings thereon for the construction, improvement, or maintenance of other roads or for any other township purpose.

**57-15-19.5. Township funding for law enforcement - Authorization - Cooperation with other political subdivisions.**

The electors of an organized township may authorize the township to provide funding from revenues derived from its general fund levy authority for the purpose of hiring law enforcement personnel. In providing for law enforcement services, the board of supervisors may cooperate with one or more additional townships, with a city, or with the county in accordance with the provisions of chapter 54-40.

**57-15-19.6. Township funding for mowing or snow removal.**

The budget of each township approved at the annual meeting may include provision of funding from revenues derived from the general fund levy authority of the township for the purpose of mowing or snow removal.

**57-15-19.7. Township levy for emergency purposes.**

1. Upon approval of a majority of electors of the township voting on the question, a township may levy the number of mills necessary for the purpose of addressing natural disasters or other emergency conditions.
2. The levy under this section may be made only if notice of the question of the approval of the levy has been included with the notice of the annual or special meeting provided in chapter 58-04.
3. Approval by the electors of increased levy authority under this section may not be effective for more than five taxable years.

**57-15-20. Township general fund levy - Approval of increased general fund levy authority.**

The general fund levy in a civil township, exclusive of levies to pay interest on any bonded debt and to provide a sinking fund to pay and discharge the principal of bonded debt at maturity, may not exceed the amount produced by a levy of eighteen mills on the dollar of the taxable valuation of property in the township.

Upon approval of a majority of electors of the township voting on the question, a civil township general fund levy may be increased by an additional amount not to exceed the amount produced by a levy of eighteen mills on the dollar of the taxable valuation of property in the township. The increased levy under this section may be made only if notice of the question of the approval of such levy has been included with or upon the notice of the annual meeting provided for in section 58-04-01. An excess levy approved by electors of a township under chapter 57-17 before January 1, 2015, may continue to be imposed for five taxable years or the period of time for which it was approved by the electors, whichever is less, under the provisions of law in effect at the time it was approved. After January 1, 2015, approval by electors of increased levy authority under this section may not be effective for more than five taxable years.

**57-15-20.1. Excess levies in townships - Authorization for more than one year.**

The board of township supervisors may submit the question of authorizing an excess levy for not to exceed a total of five years, provided the notice of election and the ballot upon which the authorization for the excess levy is submitted both contain the specific years for which such authorization is sought. Upon approval by the voters as provided in section 57-17-05, such excess levy may be levied for the years specified in the ballot.

**57-15-20.2. Exceptions to tax levy limitations in townships.**

1. The tax levy limitations specified in section 57-15-20 do not apply to the following mill levies, which are expressed in mills per dollar of taxable valuation of property in the township:
  - a. A township levying a tax for the purpose of cooperating with the county in constructing and maintaining roads and bridges that are part of the county road system and located within the township in accordance with section 57-15-19.4 may levy a tax not exceeding five mills.
  - b. A township levying a tax for airport purposes in accordance with section 2-06-15 may levy a tax not exceeding four mills.
  - c. A township levying a tax for special assessment districts in accordance with chapter 58-18.
  - d. A township levying tax for emergency purposes in accordance with section 57-15-19.7.
2. Tax levy or mill levy limitations do not apply to any statute which expressly provides that taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

**57-15-20.3. Township levy for port purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-20.4. Township levy for commerce authority purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-21. Tax levies in unorganized townships.**

The board of county commissioners has the same jurisdiction in an unorganized township as the board of township supervisors has in an organized township. Such board may levy taxes in an unorganized township for road and bridge purposes and shall make such levy on the fourth Tuesday in July in each year, or within ten days thereafter. Such levy has no relation to nor effect upon the county taxes for any purpose levied by the board of county commissioners.

**57-15-22. Tax levy limitations in unorganized townships.**

The total tax levied by the board of county commissioners in any unorganized township for the construction, maintenance, and improvement of any roads and bridges may not exceed eighteen mills on the dollar of the taxable valuation of the township or the amount in dollars that the township would have been entitled to levy under section 57-15-01.1 if the township had remained organized, but this does not prohibit the levy of general county road and bridge taxes in such unorganized township.

**57-15-22.1. Board of county commissioners may transfer unexpended balance in road and bridge fund in unorganized townships.**

The board of county commissioners, by resolution, may transfer any unexpended balance of the revenues produced under section 57-15-22 in any unorganized township to a special road and bridge fund to the credit of such unorganized township. Such special road and bridge fund may not be taken into consideration in determining the budget for the amount to be levied for road and bridge purposes in an unorganized township for the current fiscal year.

**57-15-22.2. Township legal contingency funding.**

The board of township supervisors of an organized township or the board of county commissioners for an unorganized township, may provide funding from revenue derived from the general fund levy authority for the township levy on property within the township for a legal contingency expenditure. Funding authorized under this section may be used only for purposes of expenses of legal actions authorized or entered into by the governing body of the township or the county, on behalf of unorganized townships. A levy under this section authorized by electors of an organized or unorganized township before January 1, 2015, remains effective for five taxable years or the period of time for which it was approved by the electors, whichever is less. Upon expiration of any mill levy authorized by electors of an organized or unorganized township before January 1, 2015, under this section, the governing body of the township or county may, by resolution, transfer any unobligated balance in the legal contingency fund to the general fund of the township or county.

**57-15-23. Per capita school tax - Levy - Apportionment.**

Repealed by S.L. 1969, ch. 528, § 24.

**57-15-24. County mill levy for schools.**

Repealed by S.L. 1981, ch. 198, § 18.

**57-15-25. County equalization fund - How constituted.**

Repealed by omission from this code.

**57-15-25.1. County high school equalization fund - Tax levy.**

Repealed by S.L. 1959, ch. 170, § 25.

**57-15-26. Apportionment of funds withheld for failure to maintain school.**

Repealed by S.L. 1959, ch. 170, § 25.

**57-15-26.1. General tax levy of recreation service districts.**

The board of recreation service district commissioners of a recreation service district created under chapter 11-28.2 may, upon resolution of the board, levy a tax for general purposes in addition to all other levies permitted by law, not exceeding one mill on the taxable valuation of property in the district.

**57-15-26.2. Limitations in vector control districts.**

Vector control district levies are limited to a tax levy not exceeding one mill on the dollar of taxable valuation in the district in accordance with sections 23-24-08 and 23-24-09.

**57-15-26.3. General tax levy of fire protection districts.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-26.4. General tax levy of hospital districts.**

The board of directors of a hospital district may annually certify to the proper county auditor or county auditors the probable expense for operating the hospital district. The auditor or auditors may levy a tax not exceeding five mills on the taxable valuation of property within the district for the maintenance of the district for the fiscal year as provided in section 23-30-07.

**57-15-26.5. General tax levy of rural ambulance service districts.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-26.6. Water resource district's general tax levy.**

The board of directors of a water resource district shall estimate expenses of the district and transmit them to the board of county commissioners according to section 61-16.1-06. The board of county commissioners may, by resolution, levy and authorize the county auditor to extend upon the county or portion of the county in the district a tax not exceeding four mills on each dollar of taxable valuation in the county or portion of the county in the district.

**57-15-26.7. West river water supply district general tax levy.**

Repealed by S.L. 1993, ch. 607, § 2.

**57-15-26.8. Garrison Diversion Conservancy District general tax levy.**

The board of directors of the Garrison Diversion Conservancy District may levy a tax not exceeding one mill on the taxable valuation of property within the district according to sections 61-24-08 and 61-24-09.

**57-15-27. Interim fund.**

The governing body of any county, city, park district, or municipality, other than a school district, which is authorized to levy taxes may include in its budget an item to be known as the "interim fund" which must be carried over to the next ensuing fiscal year to meet the cash requirements of all funds or purposes to which the credit of the municipality may be legally extended, for that portion of such fiscal year prior to the receipt of taxes therein. In no case may the interim fund be in excess of the amount reasonably required to finance the municipality for the first nine months of the next ensuing fiscal year. The interim fund may not be in excess of three-fourths of the current annual appropriation for all purposes other than debt retirement purposes and appropriations financed from bond sources.

**57-15-27.1. Cemetery tax levies.**

A city may levy a tax, not exceeding the limitation in subsection 14 of section 57-15-10 to be used exclusively for the care, maintenance, and improvement of established cemeteries, owned and maintained by the city. An organized township may provide funding from revenues derived from its general fund levy authority for the care, maintenance, and improvement of established cemeteries maintained by the township.

**57-15-27.2. Abandoned cemetery tax levies.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-28. Emergency fund - County.**

The governing body of any county may levy a tax for emergency purposes not exceeding the limitation in subsection 9 of section 57-15-06.7. The emergency fund may not be considered in determining the budget or the amount to be levied for each fiscal year for normal tax purposes but must be shown in the budget as an "emergency fund" and may not be deducted from the budget as otherwise provided by law. Each county may create an emergency fund, and all taxes levied for emergency purposes by any county, when collected, must be deposited in the emergency fund, and must be used only for emergency purposes caused by the destruction or impairment of any county property necessary for the conduct of the affairs of the county or emergencies caused by nature. The emergency fund may not be used for the purchase of road equipment. The emergency fund may not be used for any road construction or maintenance, except for repair of roads damaged by nature within sixty days preceding the determination to expend emergency funds; however, the emergency fund may be used to match federal funds appropriated to mitigate damage to roads related to a federally declared disaster that occurred more than sixty days preceding the determination. Any unexpended balance remaining in the emergency fund at the end of any fiscal year must be kept in the fund. When the amount of money in the emergency fund, plus the amount of money due the fund from outstanding taxes, equals the amount produced by a levy of five mills on the taxable valuation of property in a county with a population of thirty thousand or more, ten mills on the taxable valuation of property in a county with a population of less than thirty thousand but more than five thousand, or fifteen mills on the taxable valuation of property in a county with a population of five thousand or fewer, the levy authorized by this section must be discontinued, and no further levy may be made until required to replenish the emergency fund.

**57-15-28.1. Judgment or claim payment levy limitations in political subdivisions.**

A political subdivision, except a school district, levying a tax for the payment of a judgment or a settlement of a claim in accordance with section 32-12.1-11 may levy a tax not exceeding five mills. If the political subdivision held a liability insurance policy or insurance contract, purchased by a political subdivision or a government self-insurance pool in which the political subdivision participates pursuant to chapter 32-12.1, which provides coverage to at least the liability limits under section 32-12.1-03 and that coverage was in force at the time of the occurrence that gave rise to the claim of relief, the political subdivision may levy a tax not exceeding a total of ten mills for the payment of a judgment or a settlement of a claim in accordance with section 32-12.1-11. The tax levy limitations specified by law do not apply to mill levies under this section, expressed in mills per dollar of taxable valuation of property in the political subdivision.

**57-15-29. War emergency fund - Cities.**

Repealed by omission from this code.

**57-15-29.1. War emergency fund may be transferred into general fund.**

Repealed by omission from this code.

**57-15-30. When tax in townships and cities to be levied by county commissioners.**

Whenever any city or township having an existing liability or indebtedness is authorized to levy taxes for the payment of the same and fails or refuses to elect proper officers for the government of the municipality, the board of county commissioners of the county in which the municipality is located, upon a proper showing by any person having a legal or subsisting claim against the municipality that there are no legal officers in the municipality authorized to levy a tax for the payment of such indebtedness, shall levy a tax as the governing body would be authorized to levy the same for the payment of such indebtedness. Any person having a claim against such municipality has the same right to enforce the levy of such tax by the board of

county commissioners that the person would have had to compel such levy by the officers of the municipality had they been properly elected and qualified.

**57-15-30.1. Tax levy for township debt or debt existing upon dissolution - Duty of county auditor - Duty of county treasurer.**

1. Whenever any township is indebted to the county in which such township is located and such debt is more than one year past due, the county auditor, upon resolution of the board of county commissioners, shall levy a tax on the property within the township in an amount sufficient to pay the indebtedness, but in no case may the amount of the levy cause the total levy for such township to exceed the maximum levy limitations, including excess levy limitations, provided by law. The county treasurer shall place the taxes collected to the credit of the county in payment or partial payment of the township's indebtedness.
2. Upon the dissolution of a civil township, the board of county commissioners of the county in which the township lies shall attach the territory embraced within such township to such assessment district of the county as the board may deem advisable for the purpose of assessment and taxation. In addition to the other levies provided by law, the board shall levy on the taxable property in the township a sum sufficient to discharge all debts and liabilities of the township. The county auditor shall enter the levy on the county tax list to be collected by the county treasurer as other county taxes are collected. The county treasurer shall credit the money derived from such levy to a special fund to be used to pay the dissolved township's debts and liabilities. Any balance remaining in the special fund after the payment of the debts and liabilities must be transferred for use for road and bridge purposes within the assessment district to which the territory is attached.

**57-15-30.2. Financial reporting requirements for taxing entities - County auditor - State auditor.**

1. The governing body of any county, city, township, school district, park district, recreation service district, rural fire protection district, rural ambulance service district, soil conservation district, conservancy district, water authority, or any other taxing entity authorized to levy property taxes or have property taxes levied on its behalf, in the year for which the levy will apply, shall file with the county auditor of each county in which the taxing entity is located, at a time and in a format prescribed by the county auditor, a financial report for the preceding calendar year showing the ending balances of each fund or account held by the taxing entity during that year.
2. By March first of each year, the county auditor of each county shall provide to the state auditor in an electronic format a financial report showing the ending balances of the county general fund and county road and bridge fund for the preceding calendar year, including the amount in each fund which is committed for a specific use. The county auditor shall provide the report to the state auditor regardless of whether an audit is complete.

**57-15-31. Determination of levy.**

1. The amount to be levied by any county, city, township, school district, park district, or other municipality authorized to levy taxes must be computed by deducting from the amount of estimated expenditures for the current fiscal year as finally determined, plus the required reserve fund determined upon by the governing board from the past experience of the taxing district, the total of the following items:
  - a. The available surplus consisting of the free and unencumbered cash balance;
  - b. Estimated revenues from sources other than direct property taxes;
  - c. The total estimated collections from tax levies for previous years;
  - d. Expenditures that must be made from bond sources;
  - e. The amount of distributions received from an economic growth increment pool under section 57-15-61; and

- f. The estimated amount to be received from payments in lieu of taxes on a project under section 40-57.1-03.
2. Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the amount of the levy.

**57-15-31.1. Deadline date for amending budgets and certifying taxes.**

No taxing district may certify any taxes or amend its current budget and no county auditor may accept a certification of taxes or amended budget after the tenth day of October of each year if such certification or amendment results in a change in the amount of tax levied. The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared.

**57-15-32. Certification of levy.**

The taxes levied or voted by any city, township, school district, park district, or other municipality authorized to levy taxes must be certified by the officer acting as business manager or clerk of the governing body of such municipality to the county auditor immediately following the action of the governing body, or within ten days thereafter.

**57-15-33. Penalty for failure to certify levy.**

Repealed by S.L. 1975, ch. 106, § 673.

**57-15-34. Duty of county auditor upon certification of levy.**

The county auditor of each county, upon receipt of tax levies certified to the county auditor by the proper authorities of the state or any taxing district or municipality shall acknowledge receipt thereof to the official so certifying them immediately upon receiving such levies.

**57-15-35. Penalty for extending tax beyond levy limit.**

Any county auditor who extends taxes in excess of the limitations prescribed by the terms of this chapter shall forfeit a sum of not less than twenty-five dollars and not more than one thousand dollars, the amount to be determined by the court in an action brought in district court by the state's attorney in the name of the state for the benefit of the county general fund, and if such action of the county auditor is willful, the county auditor also is guilty of a class A misdemeanor.

**57-15-36. Tax levy for airport purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-37. Tax levy for airport purposes in park districts.**

Repealed by S.L. 2001, ch. 510, § 13.

**57-15-37.1. Township levy for airport purposes.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-38. City capital improvements fund levy.**

1. The governing body of any city may levy a tax for a capital improvements fund not exceeding ten mills under section 57-15-10, to be used for one of the purposes specified under subsection 5, when authorized to do so by a majority of the electors voting upon the question at a primary or general election. A ballot submitted to the electors under this subsection may contain multiple questions and each question must specify:
  - a. The singular purpose, selected from the purposes specified under subsection 5, for which the levy authority is being sought;
  - b. The number of mills requested for the purpose specified in subdivision a; and
  - c. The duration of the requested levy authority.

2. The governing body of any city may levy a tax for a capital improvements fund not exceeding ten mills under section 57-15-10, to be used for any of the purposes specified under subsection 5, when authorized to do so by sixty percent or more of the qualified electors voting upon the question at a primary or general election.
3. The governing body of any city may levy an additional tax for a capital improvements fund exceeding ten mills but not exceeding twenty mills under subsection 57-15-10, to be used for one of the purposes specified under subsection 5, when authorized to do so by sixty percent or more of the electors voting upon the question at a primary or general election. A ballot submitted to the electors under this subsection may contain multiple questions and each question must specify:
  - a. The singular purpose, selected from the purposes specified under subsection 5, for which the levy authority is being sought;
  - b. The number of mills requested for the purpose specified in subdivision a; and
  - c. The duration of the requested levy authority.
4. Any excess levy for capital improvements under this section approved by the electors of a city before July 1, 2015, remains effective for ten taxable years or the period of time for which it was approved by the electors, whichever is less, after it was approved, under the provisions of law in effect at the time it was approved. After June 30, 2015, approval or reauthorization by electors of increased levy authority under this section may not be effective for more than ten taxable years.
5. The capital improvements fund may be used for:
  - a. Paying all or part of the construction of waterworks systems, sewage systems, public buildings, or any other public improvements;
  - b. Acquiring real estate as a site for public buildings, maintaining structural and mechanical components of public buildings, and furnishing of public buildings;
  - c. A city's participating share in urban renewal programs;
  - d. Capital improvements and equipment acquisition and maintaining structural and mechanical components for fire department stations;
  - e. Capital improvements and equipment acquisition and maintaining structural and mechanical components for stations for police protection services and correctional facilities; and
  - f. Acquiring and developing real estate, capital improvements, buildings, pavement, equipment, and supporting debt service associated with financing for city-supported airports or airport authorities.
6. The governing body of the city may create the capital improvements fund which may be accumulated in an amount not in excess of twenty percent of the current annual appropriation for all other purposes combined, exclusive of the appropriations to pay interest and principal of the bonded debt, and not in excess of the limitations prescribed by law.

**57-15-39. Disposition of construction fund tax.**

Revenues raised for construction purposes must be disposed of as follows:

1. All revenues accruing from appropriations or tax levies for a construction fund, together with such amounts as may be realized for construction purposes from all other sources, must be placed in a separate fund known as a city construction fund, and must be deposited and held as the sinking funds of such cities are held. Such fund must be used solely and exclusively for the purpose of constructing waterworks systems, sewage systems, public buildings, or such other public improvements as the electors may have authorized and must be paid out by the custodian thereof, only upon order of the governing body of such city, signed by the mayor or president of the board of city commissioners and the city auditor of said city; such order must recite upon its face the purpose for which such payment is made.
2. Any moneys remaining in a construction fund, after the completion of the payments for any city construction fund project which has cost seventy-five percent or more of the amount in such construction fund at the time of letting the contracts therefor, must be

returned to the general fund of the city upon the order of the governing body of such city.

3. Upon the first day of June of each year, the custodian of any city construction fund shall pay into the general fund of such city any moneys which have remained in such fund for a period of ten years or more. The custodian shall consider that all payments which have been paid from the city construction fund for building purposes have been paid from the fund first acquired.

**57-15-40. Penalty for unlawful withdrawal of construction fund.**

Repealed by S.L. 1975, ch. 106, § 673.

**57-15-41. Political subdivision tax levies for payment of special assessments exempt from levy limitations.**

No tax levy limitations provided by any statute of this state apply to tax levies by any county, city, school district, park district, or township for the purpose of paying any special assessments or paying debt service on bonds issued to prepay special assessments made in accordance with the provisions of title 40, against property owned by such county, city, school district, park district, or township. Any surplus in the special assessment fund after all of the special assessments for which the fund was created have been paid shall be placed in the general fund of the political subdivision.

**57-15-42. City fire department capital improvements and equipment acquisition funding.**

The governing body of any city may provide funding from revenues derived from the capital improvements fund levy under section 57-15-38 for a fire department capital improvements and equipment acquisition and maintaining structural and mechanical components for fire department stations. Any levy under this section approved by the electors of a city before January 1, 2015, remains effective for ten taxable years or the period of time for which it was approved by the voters, whichever is less, under the provisions of this section in effect at the time it was approved. When the authority to levy under this section expires in a city, any unobligated balance in the fire department reserve fund must be transferred to the city capital improvements fund.

**57-15-43. Tax levy for city having an organized firefighters relief association - Limitations - Disbursement.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-44. City tax levy for acquiring real estate for public building.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-45. Resolution and notice of election.**

Repealed by S.L. 1967, ch. 430, § 2.

**57-15-46. Form of ballot.**

Repealed by S.L. 1967, ch. 430, § 2.

**57-15-47. Conduct of election.**

Repealed by omission from this code.

**57-15-48. City levy for emergency purposes.**

The governing body of any city by a two-thirds vote may levy a tax annually for snow removal, natural disaster, or other emergency conditions not exceeding the limitation in subsection 9 of section 57-15-10. No city may make this levy after the amount of the unexpended funds raised by this levy plus the amount of money due the fund from outstanding

taxes equals the amount produced by a levy of five mills on the taxable valuation of property within the city or five dollars per capita, whichever is greater.

**57-15-49. School district levy for school library fund.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-50. County emergency medical service levy.**

Upon petition of ten percent of the number of qualified electors of the county voting in the last election for governor or upon its own motion, the board of county commissioners of each county shall levy annually a tax not exceeding the limitation in subsection 10 of section 57-15-06.7, for the purpose of subsidizing county emergency medical services; provided, that this tax must be approved by a majority of the qualified electors of the county voting on the question at a regular or special countywide election. The county may budget, in addition to its annual operating budget for subsidizing emergency medical service, no more than ten percent of its annual operating budget as a depreciation expense to be set aside in a dedicated emergency medical services sinking fund deposited with the treasurer for the replacement of equipment and ambulances. The ten percent emergency medical services sinking fund must be in addition to the annual operating budget for subsidization, but the total of the annual operating budget and the annual ten percent emergency medical services sinking fund may not exceed the approved mill levy. If the county contains a rural ambulance service district or rural fire protection district that levies for and provides emergency medical service, the property within that district is exempt from the county tax levy under this section upon notice from the governing body of the district to the board of county commissioners of the existence of the district. After December 31, 2025, if a political subdivision having ownership of the licensed ambulance service or a political subdivision responsible for the emergency medical service program for the service area exists, special taxes levied under this section and distributed pursuant to section 23-27-04.7 must be distributed to the political subdivision.

**57-15-51. City emergency medical service funding.**

The governing body of a city may provide funding from revenues derived from its general fund levy authority for the purpose of subsidizing city emergency medical services. Whenever a tax for county emergency medical services is levied by a county, any city subsidizing city emergency medical services, shall upon written application to the county board of such county be exempted from such county tax levy. The city may set aside, as a depreciation expense, up to ten percent of its annual emergency medical service operating or subsidization budget in a dedicated emergency medical services sinking fund, deposited with the auditor for replacement of equipment and ambulances. The ten percent emergency medical services sinking fund may be in addition to the actual annual emergency medical services budget.

**57-15-51.1. Funding for township emergency medical service.**

The qualified electors of an organized township may authorize the township to provide funding from revenues derived from its general fund levy authority for the purpose of subsidizing township emergency medical service. In providing for emergency medical service, the board of supervisors may cooperate with one or more additional townships or with a city, county, or rural ambulance service district in accordance with chapter 54-40.

**57-15-52. School district levy to equip and maintain two-way radios for schoolbuses.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-52.1. School district levy for schoolbus costs.**

Repealed by S.L. 1983, ch. 608, § 22.

**57-15-53. Police department stations and correctional facilities capital improvements funding.**

The governing body of any city may provide funding from revenues derived from the capital improvements fund levy authority under section 57-15-38 for the purpose of providing additional funds to meet the construction costs and costs of maintaining structural and mechanical components of stations for police protection services and correctional facilities. Any levy under this section approved by the electors of a city before January 1, 2015, remains effective for ten taxable years or for the period of time for which it was approved by the voters, whichever is less, under the provisions of this section in effect at the time it was approved. When the authority to levy under this section expires in a city, any unobligated balance in the police station and correctional facility fund must be transferred to the city capital improvements fund.

**57-15-54. Destruction of weeds along highways - Election to be held on question - Tax levy.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-55. Tax levy for public transportation.**

The governing body of any city, upon approval by a majority vote of the qualified electors of the city voting on the question at any citywide election, may annually levy a tax not exceeding the limitation in subsection 10 of section 57-15-10 to provide funds for the provision and operation of a public transportation system within the city under a contract approved by the governing body with a private contractor, or by the city itself.

**57-15-55.1. City tax levy for transportation of public school students.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-56. Authorization of tax levy for services and programs for senior citizens - Elections to authorize or remove the levy - State bonding fund coverage - State matching program for senior citizen services and programs.**

1. The board of county commissioners of any county is hereby authorized to levy a tax, or if no levy is made by the board of county commissioners, the governing body of any city in the county is authorized to levy a tax, in addition to all levies now authorized by law, for the purpose of establishing or maintaining services and programs for senior citizens including the maintenance of existing senior citizen centers which will provide informational, health, welfare, counseling, and referral services for senior citizens, and assisting such persons in providing volunteer community or civic services. If the tax authorized by this section is levied by the board of county commissioners, any existing levy under this section by a city in the county becomes void for subsequent taxable years. The removal of the levy is not subject to the requirements of subsection 3. This tax may not exceed the limitation in subsection 12 of section 57-15-06.7 or subsection 11 of section 57-15-10. The proceeds of the tax must be kept in a separate fund and used exclusively for the public purposes provided for in this section. This levy must be in addition to any moneys expended by the board of county commissioners pursuant to section 11-11-58 or by the governing body of any city pursuant to section 40-05-16.
2. The levy authorized by this section may not be used to defray any expenses of any organization or agency until the organization or agency is incorporated under the laws of this state as a nonprofit corporation. Governing bodies may enter into contracts with county councils on aging or comparable representative groups in counties or cities that do not have a council on aging to determine jointly and to administer distribution of funds in accordance with the contract and the provisions of this section. To receive any funds under this section, an organization or agency must file with the governing body from which funds are being requested a report of its program for the fiscal year for which the funds are requested. The report must show all financial resources available to the organization or agency and its program, how those resources are budgeted or

intended to be used in that fiscal year or in the future, and the purposes for which funds being requested under this section are to be used. An organization or agency and its program which receives funds under the provisions of this section must be reviewed or approved annually by the board of county commissioners or the governing body of the city to determine its eligibility to receive funds under the provisions of this section.

3. The levy authorized by this section may be imposed or removed only by a vote of a majority of the qualified electors of the county or city voting on the question directing the governing body to do so. The levy authorized by this section may not be increased to a levy of more than one mill under the authority of this section unless approved by a vote of a majority of the qualified electors of the county or city voting on the question. The governing body shall put the issue before the qualified electors either on its own motion or when a petition in writing, signed by qualified electors of the county or city equal in number to at least ten percent of the total vote cast in the county or city for the office of governor of the state at the last general election, is presented to the governing body.
4. The officers or employees of a nonprofit corporation under contract with the board of county commissioners or the governing body of the city, in regard to the manner in which the funds shall be expended and the services are to be provided, are authorized to receive, and shall be eligible for, bonding coverage through the state bonding fund.
5. The state treasurer shall provide matching funds as provided in this subsection for counties for senior citizen services and programs funded as required by this section. The grants must be made on or before March first of each year to each eligible county. A county receiving a grant under this section which has not levied a tax under this section shall transfer the amount received to a city within the county which has levied a tax under this section. A grant may not be made to any county that has not filed with the state treasurer a written report verifying that grant funds received in the previous year under this subsection have been budgeted for the same purposes permitted for the expenditure of proceeds of a tax levied under this section. The written report must be received by the state treasurer on or before February first of each year following a year in which the reporting county received grant funds under this subsection. A matching fund grant must be provided from the senior citizen services and programs fund to each eligible county equal to eighty-seven and one-half percent of the amount appropriated in dollars in the county under this section for the taxable year, but the matching fund grant applies only to an amount equal to a levy of up to one mill under this section.

**57-15-57. Levy for county welfare.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-58. Penalty for unlawful withdrawal from fund.**

Every officer participating in the unlawful withdrawal from any fund established by this chapter is guilty of a class A misdemeanor.

**57-15-59. Counties' and cities' authority to enter leases for court, corrections, and law enforcement facilities and dedicate mill levies.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-60. Authorization of tax levy for programs and activities for handicapped persons - Elections to authorize or remove the levy - Handicapped person programs and activities.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-61. Economic growth districts.**

In counties that are part of a joint job development authority, an economic growth district may be established by resolution approved by the board of county commissioners of each county that will be part of the economic growth district. The resolution approved by each board of county commissioners must specify which of the counties in the economic growth district will have the responsibility to administer the economic growth increment pool, unless the boards of county commissioners otherwise agree in writing to different terms and conditions.

1. Upon establishment of an economic growth district, the auditor of each county in the economic growth district shall compute and certify the taxable value of each lot or parcel of commercial property, as defined in section 57-02-01, in that county as most recently assessed and equalized. In each subsequent year, the county auditor of each county in an economic growth district shall compute and certify the amount by which the taxable valuation of all commercial lots and parcels of real property in that county, as most recently assessed and equalized, has increased in comparison with the original taxable value of all commercial lots and parcels. The amount of increase determined is the gross commercial growth of that county. If there is a decrease or no increase in gross commercial growth, the auditor shall certify the gross commercial growth as zero. The auditor shall compute and certify the net commercial growth of the county as thirty percent of the gross commercial growth.
2. The county auditor of each county in an economic growth district shall exclude the net commercial growth determined under subsection 1 from the taxable valuation upon which the auditor computes the mill rates of taxes levied in that year by the state and every political subdivision having power to levy taxes on the property. The auditor shall extend the aggregate mill rate against the net commercial growth as well as the taxable valuation upon which the aggregate mill rate was determined. The amount of taxes received from application of the aggregate mill rate against the net commercial growth is the economic growth increment revenue for that year.
3. The county auditor of each county in an economic growth district shall segregate all economic growth increment revenue in a special fund.
4. The county treasurer shall remit the economic growth increment revenue to the county auditor of the county that administers the economic growth increment pool when the county treasurer distributes collected taxes to the state and to political subdivisions.
5. Before annual certification of county tax levies to the county auditor, the county auditor in the county that administers the economic growth increment pool shall distribute to the county auditors of the other counties in the economic growth district the proportion of the economic growth increment pool which the population of the receiving county bears to the total population of all counties in the economic growth district. Revenue received by a county under this subsection must be deposited in the county general fund.
6. An economic growth district may be dissolved by discontinuation of a joint job development authority or by approval of a resolution by the board of county commissioners of each county in the economic growth district. Upon dissolution of an economic growth district, any funds remaining in the economic growth increment pool must be distributed in accordance with subsection 5.

**57-15-62. Levy authorized for county automation and telecommunications.**

Repealed by S.L. 2015, ch. 439, § 104.

**57-15-63. Mistake in levy - Levy increase in later year - Levy reverts.**

Expired under S.L. 2003, ch. 517, § 2.

**57-15-63.1. Mistake in levy - Levy increase in later year - Levy reverts.**

Expired under S.L. 2007, ch. 508, § 2.

**57-15-63.2. Mistake in township levy - Levy increase in later year - Levy reverts.**  
Expired under S.L. 2009, ch. 537, § 1.

5. Announcements:

4. Annual Meeting - Wednesday July 17, 2024 - 6:00 PM