

**KILLDEER PUBLIC SCHOOL BOARD
BUDGET HEARING
BOARD ROOM
MONDAY, SEPTEMBER 30, 2024, 7:00 PM**



AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Approval of Agenda
4. Public Comment
5. New Business
 - A. Consider 2024 -2025 Budget, Subsidiary Budgets and Levies

KILLDEER SCHOOL DISTRICT #16



BUDGET HEARING

SEPTEMBER 30, 2024



STATE AID REVENUE

(2024 DPI FINANCE FACTS USING FY 2022-2023 FINANCE DATA)

		State Revenue	Total Revenue	Percentage Revenue from State
Tioga	\$	680,220	\$ 11,607,645	5.86%
Killdeer	\$	1,990,893	\$ 10,592,638	18.80%
Stanley	\$	4,088,563	\$ 11,100,160	36.83%
Bowman	\$	3,742,013	\$ 7,761,119	48.21%
Beulah	\$	5,505,578	\$ 9,478,592	58.08%
Richardton-Taylor	\$	3,070,112	\$ 5,701,471	53.85%
Mandaree	\$	1,091,125	\$ 7,194,089	15.17%
Belfield	\$	2,301,255	\$ 3,833,121	60.04%
State Average	\$	6,170,529	\$ 11,403,796	54.11%
Hazen	\$	4,581,387	\$ 7,102,864	64.50%

For 24-25, Killdeer's state revenue is projected to be less than 8% of total revenue



AVERAGE COST PER PUPIL

(2024 DPI FINANCE FACTS USING FY 2022-2023 FINANCE DATA)

BILLINGS COUNTY \$25,763.81

BEACH \$18,686.50

STATE AVERAGE \$16,740.38

TIOGA \$15,458.67

RICHARDTON-TAYLOR \$14,662.07

KILLDEER \$14,081.49

BOWMAN \$13,985.23

DICKINSON \$13,312.04

MCKENZIE COUNTY \$12,628.33

HAZEN \$10,925.63

BEULAH \$10,268.24

Killdeer ranks 74th out of 173 reportable districts for 2023

★ Guaranteed state per pupil amount for 2024-2025 is \$11,072.00

MILL LEVY FACTS (2023-2024)



- 173 DISTRICTS IN ND
 - RANK 1 = FORT TOTTEN = 176.04
 - RANK 7 = RICHARDTON = 137.40
 - RANK 33 = DICKINSON = 113.70
 - RANK 43 = BELFIELD = 105.03
 - RANK 72 = SOUTH HEART = 95.50
 - RANK 73 = BEULAH = 95.09
 - RANK 89 = STANLEY = 90.00
 - *RANK 94 = KILLDEER = 89.11*
 - *STATE AVERAGE = 88.91*
 - RANK 112 = HAZEN = 84.37
 - RANK 137 = MCKENZIE COUNTY = 71.73

PROPOSED MILL LEVY FOR FY 2024-2025



2024 DUNN COUNTY ASSESSED VALUATION = \$74,406,587.00

		<u>Levy in Dollars</u>	<u>Levy in Mills</u>	<u>Last Year's Levy Dollars</u>	<u>Last Year's Levy in Mills</u>
General Fund	<i>(maximum allowable)</i>	\$ 4,434,264.34	59.60	\$ 3,918,810.74	57.81
Building Fund	<i>(voter approved)</i>	\$ 744,065.87	10.00	\$ 677,918.64	10.00
Sinking & Interest	<i>(voter approved)</i>	\$ 1,443,788.00	19.40	\$ 1,443,788.00	21.30
Total Proposed Levy		\$ 6,622,118.21	89.00	\$ 6,040,517.38	89.11

NOTE: FY2023-2024 WAS 89.11 TOTAL MILLS
FY2022-2023 WAS 92.70 TOTAL MILLS
FY2021-2022 WAS 96.30 TOTAL MILLS

 0.11 overall mill decrease from last year

REVENUE / EXPENDITURE PROJECTIONS FOR FY 2024-2025



2024 DUNN COUNTY ASSESSED VALUATION = \$74,406,587.00

PROJECTED REVENUE	\$9,704,229.29
PROJECTED EXPENDITURES	<u>\$11,744,756.07</u>
PROJECTED DEFICIT	(\$2,040,526.78)

- *BASED ON GENERAL FUND MILLS OF 59.60 OR \$4,434,264.34 (12% CAP / ALLOWABLE LIMIT)*
 - *NOTE: STATE MANDATE TO BE TO 60 MILLS BY 2025 PER NDCC 15.1-27-04.3*
- *2023-2024 SURPLUS WAS \$1,885,340.47 (OIL & GAS PRODUCTION TAX AND FLOOD CONTROL LITIGATION SETTLEMENT EXCEEDED PROJECTIONS)*
- *REVENUE IS PROJECTED TO BE DOWN 24.05% (\$3,073,546.34) WHILE EXPENDITURES ARE PROJECTED TO BE UP 7.83% (\$852,320.91)*



SCHOOL FUNDING BASICS

- SCHOOL DISTRICT OPERATIONAL FUNDS (GENERAL FUND):
 - THE DAY-TO-DAY OPERATIONAL FUND FOR THE SCHOOL DISTRICT. THIS ACCOUNT PAYS FOR ALL EMPLOYEE SALARIES AND BENEFITS, SUPPLIES AND EQUIPMENT, UTILITIES, INSURANCE, BUSING ETC.
 - THE MAIN SOURCE OF FUNDING IN THE GENERAL FUND IS PROPERTY TAXES WHICH ACCOUNT FOR 45.70% OF THE PROJECTED REVENUE.
 - THE GUARANTEED PER PUPIL PAYMENT, WHICH IS DETERMINED BY THE STATE LEGISLATURE, FOR THE 2024-2025 SCHOOL YEAR IS \$11,072.00. THIS IS A COMBINATION OF DIRECT STATE AID AND LOCAL CONTRIBUTION EQUIVALENT TO DOLLARS GENERATED BY THE GENERAL FUND LEVY.
 - GENERAL FUND LEVY – SCHOOL DISTRICTS ARE REQUIRED TO LEVY A MINIMUM OF 60 GENERAL FUND MILLS TO SUPPORT THE STATE PER PUPIL PAYMENT, WITH A MAXIMUM ALLOWABLE LEVY OF 70 MILLS.
 - **NDCC 15.1-27-04.3 REQUIRES DISTRICTS TO LEVY A MINIMUM OF 60 MILLS BY 2025 OR THE DISTRICT WILL SEE A REDUCTION IN STATE AID DOLLARS**



SCHOOL FUNDING BASICS (CONT.)

- BUILDING FUND LEVY:
 - KILLDEER VOTERS APPROVED A 10-MILL BUILDING FUND LEVY MANY YEARS AGO. THESE DOLLARS MAY ONLY BE USED FOR CAPITAL IMPROVEMENTS AND BUILDING PROJECTS.
- SINKING & INTEREST FUND LEVY:
 - THIS LEVY IS ONLY USED TO PAY OFF DEBT INCURRED TO CONSTRUCT BUILDINGS THAT WERE BUILT AFTER A VOTE OF THE PEOPLE (NEW HIGH SCHOOL). 2021 WAS AT 29.70 MILLS. 2022 WAS AT 25.14. 2023 WAS AT 21.30. 2024 IS AT 19.40. A 1.90 MILL DECREASE IS REALIZED DUE TO THE INCREASE IN DISTRICT TAXABLE VALUATION.

GOAL / END RESULTS



- THE DISTRICT IS COMMITTED TO BEING FISCALLY RESPONSIBLE TO ITS TAXPAYERS WHILE MAINTAINING MILL LEVIES REQUIRED TO OPERATE AND PROVIDE HIGH-QUALITY EDUCATION TO STUDENTS.

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET

REVENUES

Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment		
01 000 1110	Local Sources	Property Taxes	\$4,434,264.34	See supporting worksheet and calculation to right		2024 Est
01 000 1220	Local Sources	Telecommunications	\$10,000.00			
01 000 1312	Local Sources	Tuit-Sch. Dists & DPI	\$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.	\$ 74,406,587.00	From Auditor
01 000 1322	Local Sources	Tuit-Spec. Ed.	\$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	\$200,000.00			
01 000 1800	Local Sources	Preschool	\$32,000.00	IEP are paid through state aid		60 Mills
01 000 1801	Local Sources	DAYCARE	\$135,000.00		\$ 4,464,395.22	Property Tax Revenue
01 000 1950	Local Sources	Oil Royalty	\$8,000.00		\$ 4,389,068.03	12% Cap Limit-see separate fil
01 000 1990	Local Sources	Misc. Rev.	\$20,000.00		\$ 45,196.31	Addtl Levy Authority
01 000 2210	County Sources	Oil & Gas Revenue	\$3,000,000.00	Www.treasurer.nd.gov / revenue distribution/school district	\$ 4,434,264.34	Allowable Levy
01 000 3110	State Sources	State Aid	\$461,242.95	From State Aid Formula Worksheet 2023-2024 from Adam Tescher May 2023 and modified projections	59.60	Mills
01 000 3130	State Sources	Transportation Aid	\$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	\$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		\$ 744,065.87	\$ 1,443,788.00
01 000 4220	Federal Sources	Flood Control	\$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	\$200,622.00	24-25 Estimated Allocations as of 7-18-24		
01 000 4517	Federal Sources	Title IIA				
01 000 4519	Federal Sources	Title III - Professional Development				
01 000 4525	Federal Sources	Title IV - Student Support				
01 000 4526	Federal Sources	Title V	\$216.00			
				Www.cte.nd.gov; State Career and Technical Education (Vo Ag). BRP (Budget Reimbursement Process); Belfield, South Heart, New England and Killdeer split.		
01 000 4545	Federal Sources	Carl Perkins Grant	\$32,939.00			2019 \$ 2,172,696.92
01 000 4790	Federal Sources	REAP SRSA G5	\$1,316.00			2020 \$ 1,924,787.27
01 109 4590	Federal Sources	ESSER II Grant	\$0.00			2021 \$ 1,162,492.78
01 200 4590	Federal Sources	Best In Class Grant	\$60,000.00			2022 \$ 2,399,009.06
			\$9,704,229.29			2023 \$ 3,070,030.90
						2024 \$ 3,340,295.15
						Average \$ 2,379,323.03
Budget Summary						
	Revenue		\$9,704,229.29			
	Expenditure		\$11,744,756.07			
	Surplus/(Deficit)		(\$2,040,526.78)			

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
01 000 000 000 2210 110	Curriculum Improvement	Salaries	\$ 69,334.00	extended contract days
01 000 000 000 2210 210	Curriculum Improvement	Health Insurance	\$ 9,052.44	
01 000 000 000 2210 220	Curriculum Improvement	FICA	\$ 5,996.58	
01 000 000 000 2210 230	Curriculum Improvement	TFFR	\$ 15,637.89	
01 000 000 000 2210 300	Curriculum Improvement	Purchase Profess, Tech Services	\$ 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	\$ 2,000.00	WERC Membership \$2000
01 000 000 000 2210 580	Curriculum Improvement	Travel	\$ 12,000.00	Includes HS National Conference \$7500 & MTSS \$3000
01 000 000 000 2210 611	Curriculum Improvement	Supplies	\$ 1,000.00	
01 000 000 000 2210 730	Curriculum Improvement	Equipment	\$ 500.00	
01 000 000 000 2210 890	Curriculum Improvement	Other	\$ 1,000.00	
	Curriculum Improvement Total		\$ 196,520.91	
01 000 000 000 2213 110	Wellness	Salary	\$ 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	
01 000 000 000 2213 230	Wellness	TFFR	\$ 451.09	
01 000 000 000 2213 290	Wellness	Other Employee Benefits	\$ 1,500.00	
01 000 000 000 2213 580	Wellness	Travel	\$ 3,500.00	Roughrider Conference
01 000 000 000 2213 611	Wellness	Supplies	\$ 250.00	
01 000 000 000 2213 810	Wellness	Dues & Fees	\$ 2,500.00	Registration for 10 employees X \$250 ea
	Wellness Total		\$ 10,354.09	
01 000 000 000 2222 110	Library	Salaries	\$ 55,950.00	B. Wheeling
01 000 000 000 2222 130	Library	Subs/Aides	\$ 23,625.00	
01 000 000 000 2222 210	Library	Health Insurance	\$ 18,104.88	
01 000 000 000 2222 220	Library	FICA	\$ 7,472.51	
01 000 000 000 2222 230	Library	TFFR & PERS	\$ 16,460.59	
01 000 000 000 2222 430	Library	Contracts	\$ 6,500.00	Overdrive, Renaissance Learning, Follett
01 000 000 000 2222 580	Library	Travel	\$ 500.00	
01 000 000 000 2222 611	Library	Supplies	\$ 4,500.00	
01 000 000 000 2222 618	Library	Freight	\$ 250.00	
01 000 000 000 2222 641	Library	Books - H.S.	\$ 2,500.00	
01 000 000 000 2222 642	Library	Books - Elem	\$ 2,500.00	
01 000 000 000 2222 650	Library	Periodicals	\$ 2,000.00	
01 000 000 000 2222 670	Library	Software	\$ 1,000.00	Follett, Destiny, Renaissance
01 000 000 000 2222 730	Library	Equipment	\$ 2,000.00	
	Library Total		\$ 143,362.98	
01 000 000 000 2225 490	Computer Assisted Instruction	Technology Services	\$ 49,620.00	Smart Computers \$4135/mo
	Computer Assisted Instruction Total		\$ 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	
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	
01 000 000 000 2310 260	School Board	Worker's Compensation	\$ 20,000.00	
01 000 000 000 2310 290	School Board	Other Employee Benefits	\$ 35,000.00	
01 000 000 000 2310 310	School Board	Board Salary	\$ 25,000.00	
01 000 000 000 2310 580	School Board	Travel	\$ 5,000.00	
01 000 000 000 2310 650	School Board	Periodicals	\$ 500.00	
01 000 000 000 2310 730	School Board	Equipment	\$ 1,000.00	
01 000 000 000 2310 810	School Board	Dues & Fees	\$ 25,000.00	
	School Board Total		\$ 114,912.50	
01 000 000 000 2321 110	Superintendent's Office	Salaries - Superintendent	\$ 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	\$ 21,883.20	100%
01 000 000 000 2321 220	Superintendent's Office	FICA	\$ 11,775.95	
01 000 000 000 2321 230	Superintendent's Office	TFFR & PERS	\$ 32,048.15	
01 000 000 000 2321 290	Superintendent's Office	Other Employee Benefits	\$ 7,000.00	Annuity, cell phone, NDSBMCP classes
01 000 000 000 2321 580	Superintendent's Office	Travel	\$ 6,000.00	
01 000 000 000 2321 670	Superintendent's Office	Software	\$ 500.00	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
01 000 000 000 2321 730	Superintendent's Office	Equipment	\$ 2,500.00	
01 000 000 000 2321 810	Superintendent's Office	Dues & Fees	\$ 3,000.00	
	Superintendent's Office Total		\$ 238,641.30	
01 000 000 000 2500 120	Business Office	Salaries - Secretary	\$ 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	\$ 55,377.23	
01 000 000 000 2500 220	Business Office	FICA	\$ 21,501.12	
01 000 000 000 2500 230	Business Office	PERS	\$ 39,603.87	
01 000 000 000 2500 290	Business Office	Other Employee Benefits	\$ 5,000.00	
		Profess. Serv - Audits, legal		
01 000 000 000 2500 330	Business Office		\$ 85,000.00	Fixed Asset Inventory, 2 financial audits in year, legal
01 000 000 000 2500 430	Business Office	Contracts	\$ 3,800.00	
01 000 000 000 2500 431	Business Office	Postage meter	\$ 5,000.00	
01 000 000 000 2500 521	Business Office	Property Insurance	\$ 78,000.00	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	\$ 15,000.00	stamped envelopes
01 000 000 000 2500 532	Business Office	Postage	\$ 4,000.00	
01 000 000 000 2500 540	Business Office	Legals - Ads	\$ 5,000.00	
01 000 000 000 2500 550	Business Office	Printing & Binding	\$ 500.00	
01 000 000 000 2500 580	Business Office	Travel	\$ 2,500.00	
01 000 000 000 2500 618	Business Office	Freight	\$ 250.00	
01 000 000 000 2500 619	Business Office	Supplies to Be Distributed	\$ 200.00	
01 000 000 000 2500 670	Business Office	Software	\$ 15,000.00	SUI, RevTrak
01 000 000 000 2500 690	Business Office	Misc. Supplies	\$ 3,500.00	
01 000 000 000 2500 730	Business Office	Equipment	\$ 2,000.00	
01 000 000 000 2500 810	Business Office	Dues & Fees	\$ 10,000.00	RevTrak admin fees
	Business Office Total		\$ 608,801.67	
01 000 000 000 2600 120	M & O of Plant	Salaries	\$ 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	\$ 37,725.15	Summer help-Maria, Jamie, Ronda, Steph, Margaret
01 000 000 000 2600 210	M & O of Plant	Health Insurance	\$ 72,419.52	
01 000 000 000 2600 220	M & O of Plant	FICA	\$ 29,620.64	
01 000 000 000 2600 230	M & O of Plant	PERS	\$ 56,512.65	
01 000 000 000 2600 411	M & O of Plant	Water/Sewer	\$ 32,000.00	
01 000 000 000 2600 421	M & O of Plant	Garbage	\$ 20,000.00	
01 000 000 000 2600 431	M & O of Plant	Fire Extinguishers	\$ 5,000.00	
01 000 000 000 2600 432	M & O of Plant	Pest Control	\$ 1,500.00	
01 000 000 000 2600 433	M & O of Plant	Clock System	\$ 4,000.00	
01 000 000 000 2600 434	M & O of Plant	Heating System	\$ 25,000.00	
01 000 000 000 2600 435	M & O of Plant	Other Contracts	\$ 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	
01 000 000 000 2600 531	M & O of Plant	Telephone	\$ 24,000.00	
01 000 000 000 2600 611	M & O of Plant	Supplies	\$ 90,000.00	
01 000 000 000 2600 618	M & O of Plant	Freight	\$ 3,000.00	
01 000 000 000 2600 621	M & O of Plant	Electricity	\$ 200,000.00	
01 000 000 000 2600 622	M & O of Plant	Natural Gas	\$ 75,000.00	
01 000 000 000 2600 626	M & O of Plant	Gasoline	\$ 3,000.00	
01 000 000 000 2600 627	M & O of Plant	Diesel	\$ 2,500.00	
01 000 000 000 2600 730	M & O of Plant	Equipment	\$ 30,000.00	
	M & O of Plant Total		\$ 1,150,593.46	
01 000 000 000 2700 110	Transportation	Salaries - Transportation Dir	\$ 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	\$ 255,880.00	Bus Drivers
01 000 000 000 2700 122	Transportation	Sub Salary	\$ 4,000.00	
01 000 000 000 2700 210	Transportation	Health Insurance	\$ -	
01 000 000 000 2700 220	Transportation	FICA	\$ 20,611.78	
01 000 000 000 2700 230	Transportation	NDPERS	\$ 17,629.58	Annette, Melissa, Grace & Kerry get PERS; Certified get equivalent retirement
01 000 000 000 2700 290	Transportation	Other Employee Benefits	\$ 500.00	
01 000 000 000 2700 330	Transportation	Other Professional Services	\$ 5,500.00	
01 000 000 000 2700 390	Transportation	Physicals	\$ 2,500.00	
01 000 000 000 2700 431	Transportation	2 Way Radio	\$ 3,000.00	
01 000 000 000 2700 432	Transportation	Fire Exting. Service	\$ 1,000.00	
01 000 000 000 2700 519	Transportation	Transportation - Family Type	\$ 5,500.00	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
01 000 000 000 2700 520	Transportation	Insurance	\$ 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	
01 000 000 000 2700 611	Transportation	Supplies	\$ 2,500.00	
01 000 000 000 2700 626	Transportation	Gasoline	\$ 5,000.00	
01 000 000 000 2700 627	Transportation	Diesel	\$ 100,000.00	
01 000 000 000 2700 671	Transportation	Oil And Grease	\$ 5,000.00	
01 000 000 000 2700 672	Transportation	Tires And Tubes	\$ 10,000.00	
01 000 000 000 2700 673	Transportation	Repairs	\$ 120,000.00	Need to include new heater in activity bus
01 000 000 000 2700 732	Transportation	Vehicle Replacement	\$ 210,000.00	New bus 136k, SUV \$74k?
	Transportation Total		\$ 820,676.36	
01 000 000 000 6350 920	Transfer	Transfer of Funds to Food Service	\$ 200,000.00	
01 000 000 000 6360 920	Transfer	Transfer of Funds to Athletics	\$ 40,000.00	
	Transfer Total		\$ 240,000.00	
01 000 000 110 1000 110	Kindergarten	Salary	\$ 179,560.00	Schmeling, Simmons, and Doe
01 000 000 110 1000 130	Kindergarten	Subs/Aides	\$ 7,335.00	Adding 5 sub days/month @ \$163/day
01 000 000 110 1000 210	Kindergarten	Health Insurance	\$ 33,641.95	
01 000 000 110 1000 220	Kindergarten	FICA	\$ 15,121.40	
01 000 000 110 1000 230	Kindergarten	TFFR & PERS	\$ 40,498.70	
01 000 000 110 1000 290	Kindergarten	Other Employee Benefits	\$ 5,550.00	Doe Longevity Incentive
01 000 000 110 1000 430	Kindergarten	Contracts	\$ 4,000.00	
01 000 000 110 1000 610	Kindergarten	Supplies	\$ 20,000.00	
01 000 000 110 1000 618	Kindergarten	Freight	\$ 500.00	
01 000 000 110 1000 640	Kindergarten	Books	\$ 22,000.00	Amplify, K-12 Learning.com; K-Math curriculum \$21k
01 000 000 110 1000 670	Kindergarten	Software	\$ 3,000.00	ESGI, Powerschool, Planbook, Microsoft Connecting Point, EasyTech
01 000 000 110 1000 730	Kindergarten	Equipment	\$ -	Chromebooks
01 000 000 110 1000 810	Kindergarten	Dues & Fees	\$ 500.00	
	Kindergarten Total		\$ 331,707.05	
01 000 000 120 1000 110	Elementary	Salary	\$ 1,345,097.48	
01 000 000 120 1000 130	Elementary	Subs/Aides	\$ 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	\$ 269,095.08	
01 000 000 120 1000 220	Elementary	FICA	\$ 109,271.06	
01 000 000 120 1000 230	Elementary	TFFR & PERS	\$ 303,377.96	includes summer school TFFR/PERS
01 000 000 120 1000 290	Elementary	Other Employee Benefits	\$ 5,975.00	Cook cell phone reimbursement; Saylor Longevity Incentive
01 000 000 120 1000 430	Elementary	Contracts	\$ 10,000.00	
01 000 000 120 1000 560	Elementary	Tuition to Lea's In State	\$ 12,000.00	
01 000 000 120 1000 580	Elementary	Travel	\$ 4,000.00	
01 000 000 120 1000 611	Elementary	Supplies	\$ 85,000.00	
01 000 000 120 1000 612	Elementary	Music Supplies	\$ 3,000.00	
01 000 000 120 1000 618	Elementary	Freight	\$ 2,000.00	
01 000 000 120 1000 640	Elementary	Books	\$ 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	
01 000 000 120 1000 730	Elementary	Equipment	\$ 55,000.00	Staff computers \$6k; UPS backups \$4k; 4 Smartboards \$16k; 60 4th gr chromebooks \$28200
01 000 000 120 1000 810	Elementary	Dues & Fees	\$ 3,000.00	NWEA, NDCEL, SEEC
	Elementary Total		\$ 2,500,700.58	
01 000 000 120 2410 110	Elem. Principal's Office	Salary	\$ 91,529.15	
01 000 000 120 2410 120	Elem. Principal's Office	Salaries - Secretary	\$ 37,151.01	Janell (50%), Shayna (50%)
01 000 000 120 2410 210	Elem. Principal's Office	Health Insurance	\$ 30,935.64	
01 000 000 120 2410 220	Elem. Principal's Office	FICA	\$ 10,536.55	
01 000 000 120 2410 230	Elem. Principal's Office	TFFR & PERS	\$ 26,684.56	
01 000 000 120 2410 430	Elem. Principal's Office	Contracts	\$ 500.00	
01 000 000 120 2410 580	Elem. Principal's Office	Travel	\$ 1,500.00	
01 000 000 120 2410 611	Elem. Principal's Office	Supplies	\$ 500.00	
01 000 000 120 2410 618	Elem. Principal's Office	Freight	\$ 100.00	
01 000 000 120 2410 670	Elem. Principal's Office	Software	\$ 200.00	
01 000 000 120 2410 730	Elem. Principal's Office	Equipment	\$ 500.00	
01 000 000 120 2410 810	Elem. Principal's Office	Dues & Fees	\$ 2,200.00	NDAESP, NDCEL, Acadience Admin
	Elem. Principal's Office Total		\$ 202,336.90	
01 000 000 130 1000 110	Junior High	Salary	\$ 400,296.13	See Certified Staff Salaries file for breakdown
01 000 000 130 1000 130	Junior High	Subs/Aides	\$ 22,005.00	Adding 15 sub days/month @ \$163/day
01 000 000 130 1000 210	Junior High	Health Insurance	\$ 76,804.22	
01 000 000 130 1000 220	Junior High	FICA	\$ 33,898.23	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
01 000 000 130 1000 230	Junior High	TFFR & PERS	\$ 90,284.18	
01 000 000 130 1000 290	Junior High	Other Employee Benefits	\$ 2,700.00	Zastoupil Longevity Incentive
01 000 000 130 1000 430	Junior High	Contracts	\$ 10,000.00	
01 000 000 130 1000 580	Junior High	Travel	\$ 750.00	
01 000 000 130 1000 611	Junior High	Supplies	\$ 16,000.00	
01 000 000 130 1000 618	Junior High	Freight	\$ 2,000.00	
01 000 000 130 1000 640	Junior High	Books	\$ 1,000.00	
01 000 000 130 1000 670	Junior High	Software	\$ 4,000.00	
01 000 000 130 1000 730	Junior High	Equipment	\$ 10,400.00	Staff computers \$2400; Smartboards \$8k
01 000 000 130 1000 810	Junior High	Dues & Fees	\$ 3,000.00	
	Junior High Total		\$ 673,137.76	
01 000 000 140 1000 110	High School	Salary	\$ 748,970.11	
01 000 000 140 1000 130	High School	Subs/Aides	\$ 54,010.00	Adding 30 sub days/month @ \$163/day, plus driver's ed
01 000 000 140 1000 210	High School	Health Insurance	\$ 145,267.08	
01 000 000 140 1000 220	High School	FICA	\$ 60,114.74	
01 000 000 140 1000 230	High School	TFFR & PERS	\$ 168,925.32	
01 000 000 140 1000 290	High School	Other Employee Benefits	\$ 2,700.00	Zastoupil Longevity Incentive
01 000 000 140 1000 430	High School	Contracts	\$ 25,000.00	
01 000 000 140 1000 442	High School	Rental - Drivers Ed	\$ 3,000.00	
01 000 000 140 1000 520	High School	Driver's Ed Insurance	\$ 200.00	
01 000 000 140 1000 561	High School	Tuition To LEA's In State	\$ 50,000.00	RACTC membership; student contracts
01 000 000 140 1000 580	High School	Travel	\$ 2,000.00	
01 000 000 140 1000 611	High School	Supplies	\$ 45,000.00	
01 000 000 140 1000 612	High School	Music Supplies	\$ 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	
01 000 000 140 1000 626	High School	Misc. Drivers Ed Supplies	\$ 2,000.00	Gas, Playbook curriculum, books, training
01 000 000 140 1000 640	High School	Books	\$ 2,000.00	Ag Ed Curriculum is in Ag budget section
01 000 000 140 1000 670	High School	Software	\$ 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	\$ 46,500.00	Staff computers \$7200; Smartboards \$16k; UPS \$4k; 40 9th gr chromebooks \$19k
01 000 000 140 1000 810	High School	Dues & Fees	\$ 3,000.00	NWEA, NDCEL
	High School Total		\$ 1,388,187.25	
01 000 000 140 2410 110	High School Principal's Office	Salaries	\$ 79,000.00	
01 000 000 140 2410 120	High School Principal's Office	Salaries - Secretary	\$ 32,656.61	Jenni (40%), Lacey (50%)
01 000 000 140 2410 210	High School Principal's Office	Health Insurance	\$ 30,030.40	
01 000 000 140 2410 220	High School Principal's Office	FICA	\$ 9,165.00	
01 000 000 140 2410 230	High School Principal's Office	TFFR & PERS	\$ 23,127.90	
01 000 000 140 2410 430	High School Principal's Office	Contracts	\$ 1,000.00	
01 000 000 140 2410 580	High School Principal's Office	Travel	\$ 1,500.00	
01 000 000 140 2410 611	High School Principal's Office	Supplies	\$ 1,000.00	
01 000 000 140 2410 618	High School Principal's Office	Freight	\$ 100.00	
01 000 000 140 2410 670	High School Principal's Office	Software	\$ 200.00	
01 000 000 140 2410 730	High School Principal's Office	Equipment	\$ -	
01 000 000 140 2410 810	High School Principal's Office	Dues & Fees	\$ 5,000.00	New Principal Mentorship Program-NDCEL
	High School Principal's Office Total		\$ 182,779.90	
01 000 000 200 2835 120	Nursing Services	Salaries	\$ 28,448.28	K. Thormalen
01 000 000 200 2835 220	Nursing Services	FICA	\$ 2,176.29	
01 000 000 200 2835 230	Nursing Services	PERS	\$ 4,625.69	
01 000 000 200 2835 610	Nursing Services	Supplies	\$ 3,000.00	Recurring supply estimate
01 000 000 200 2835 810	Nursing Services	Dues & Fees	\$ 2,000.00	EduHealth (\$.25 per student per month)
	Nursing Services Total		\$ 40,250.26	
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	West River Student Services (Fair Share & Bldg Fund)
01 000 000 200 2900 594	SPED Other Support Services	Foster Care	\$ -	
	SPED Other Support Services Total		\$ 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	\$ 24,276.68	50% of T. Doe & P. Hoots
01 000 000 205 1000 210	Pre-School SPED	Health Insurance	\$ 9,052.44	
01 000 000 205 1000 220	Pre-School SPED	FICA	\$ 2,549.68	
01 000 000 205 1000 230	Pre-School SPED	TFFR & PERS	\$ 3,947.39	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
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	\$ -	
	Pre-School SPED Total		\$ 39,826.19	
01 000 000 211 1000 110	EMH Program	Salaries	\$ 59,650.00	Horgheshimer
01 000 000 211 1000 130	EMH Program	Subs/Aides	\$ 21,600.00	open para position
01 000 000 211 1000 210	EMH Program	Health Insurance	\$ 24,589.51	
01 000 000 211 1000 220	EMH Program	FICA	\$ 6,908.14	
01 000 000 211 1000 230	EMH Program	TFFR & PERS	\$ 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	
01 000 000 211 1000 618	EMH Program	Freight	\$ 300.00	
01 000 000 211 1000 640	EMH Program	Books	\$ 20,000.00	Math 180
01 000 000 211 1000 670	EMH Program	Software	\$ -	
01 000 000 211 1000 730	EMH Program	Equipment	\$ 1,000.00	
01 000 000 211 1000 810	EMH Program	Dues & Fees	\$ 400.00	CEC membership, NDCEC conference
	EMH Program Total		\$ 152,613.48	
01 000 000 225 1000 110	Speech Impaired	Salaries	\$ -	
01 000 000 225 1000 130	Speech Impaired	Subs/Aides	\$ 31,500.56	C. Kilber
01 000 000 225 1000 210	Speech Impaired	Health Insurance	\$ 9,052.44	
01 000 000 225 1000 220	Speech Impaired	FICA	\$ 3,102.30	
01 000 000 225 1000 230	Speech Impaired	TFFR & PERS	\$ 5,121.99	
01 000 000 225 1000 430	Speech Impaired	Contracts	\$ 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	West River Mileage - averaging \$1k/mo
01 000 000 225 1000 611	Speech Impaired	Supplies	\$ 2,000.00	
01 000 000 225 1000 618	Speech Impaired	Freight	\$ 100.00	
01 000 000 225 1000 640	Speech Impaired	Books	\$ 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	\$ 750.00	
	Speech Impaired Total		\$ 272,378.30	
01 000 000 240 1000 110	High School LD	Salaries	\$ 48,650.00	open position
01 000 000 240 1000 130	High School LD	Subs/Aides	\$ 76,675.74	Rohde, Scelzi, Kees, Bus OT (Scelzi, Rohde, Moseley)
01 000 000 240 1000 210	High School LD	Health Insurance	\$ 36,209.76	
01 000 000 240 1000 220	High School LD	FICA	\$ 12,357.47	
01 000 000 240 1000 230	High School LD	TFFR & PERS	\$ 22,464.56	
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	\$ 500.00	
01 000 000 240 1000 618	High School LD	Freight	\$ 300.00	
01 000 000 240 1000 640	High School LD	Books	\$ 7,000.00	Corrective Reading
01 000 000 240 1000 670	High School LD	Software	\$ -	
01 000 000 240 1000 730	High School LD	Equipment	\$ 500.00	
	High School LD Total		\$ 204,657.53	
01 000 000 241 1000 110	Elem LD	Salaries	\$ 115,665.00	Carney, Ott
01 000 000 241 1000 130	Elem LD	Subs/Aides	\$ 253,405.69	G. Ford Bus OT
01 000 000 241 1000 210	Elem LD	Health Insurance	\$ 99,576.84	
01 000 000 241 1000 220	Elem LD	FICA	\$ 35,851.56	
01 000 000 241 1000 230	Elem LD	TFFR & PERS	\$ 66,966.13	
01 000 000 241 1000 430	Elem LD	Contracts	\$ -	
01 000 000 241 1000 580	Elem LD	Travel	\$ 100.00	
01 000 000 241 1000 611	Elem LD	Supplies	\$ 1,500.00	
01 000 000 241 1000 618	Elem LD	Freight	\$ 300.00	
01 000 000 241 1000 640	Elem LD	Books	\$ 7,000.00	
01 000 000 241 1000 670	Elem LD	Software	\$ 500.00	
01 000 000 241 1000 730	Elem LD	Equipment	\$ -	
01 000 000 241 1000 810	Elem LD	Dues & Fees	\$ -	
	Elem LD Total		\$ 580,865.22	
01 000 000 310 1000 110	Agriculture	Salaries	\$ 139,825.00	Leier & Johnson-100%
01 000 000 310 1000 130	Agriculture	Subs/Aides	\$ 1,000.00	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
01 000 000 310 1000 210	Agriculture	Health Insurance	\$ 18,104.88	
01 000 000 310 1000 220	Agriculture	FICA	\$ 12,158.14	
01 000 000 310 1000 230	Agriculture	TFFR	\$ 31,536.73	
01 000 000 310 1000 430	Agriculture	Contracts	\$ -	
01 000 000 310 1000 580	Agriculture	Travel	\$ 12,000.00	
01 000 000 310 1000 611	Agriculture	Supplies	\$ 20,000.00	
01 000 000 310 1000 618	Agriculture	Freight	\$ 1,000.00	
01 000 000 310 1000 640	Agriculture	Books	\$ 200.00	
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	\$ 16,899.00	2024-2025 funds \$32,939.; Killdeer Consortium purchases, less FACS
	Agriculture Total		\$ 252,973.75	
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
	Family and Consumer Science Total		\$ 108,336.37	
01 000 000 410 3400 110	Student Activities	Salaries - Student Activity	\$ 80,664.14	Activity Advisors; Add \$10k for activity bus drivers
01 000 000 410 3400 220	Student Activities	FICA	\$ 6,170.81	
01 000 000 410 3400 230	Student Activities	TFFR/NDPERS	\$ 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	\$ 5,000.00	
	Student Activities Total		\$ 104,466.95	
01 000 000 420 3400 110	Student Athletics	Salaries - Athletic	\$ 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	\$ 8,748.21	
01 000 000 420 3400 220	Student Athletics	FICA	\$ 22,099.20	
01 000 000 420 3400 230	Student Athletics	TFFR/NDPERS	\$ 46,296.13	
01 000 000 420 3400 430	Student Athletics	Repairs	\$ -	
01 000 000 420 3400 580	Student Athletics	Travel	\$ 8,000.00	HS coaches attendance at NDHSCA convention
01 000 000 420 3400 890	Student Athletics	Other	\$ 55,000.00	Uniforms & larger equipment purchases
	Student Athletics Total		\$ 419,969.48	
01 000 000 800 3300 110	Community Services-Preschool	Preschool Professional Salary	\$ 68,119.68	62.61% Cook & Niebuhr
01 000 000 800 3300 130	Community Services-Preschool	Preschool Subs/Aides	\$ 24,276.68	50% of T. Doe & P. Hoots
01 000 000 800 3300 210	Community Services-Preschool	Preschool Health Insurance	\$ 20,387.91	
01 000 000 800 3300 220	Community Services-Preschool	Preschool FICA	\$ 8,194.42	
01 000 000 800 3300 230	Community Services-Preschool	Preschool TFFR & PERS	\$ 19,311.34	
01 000 000 800 3300 300	Community Services-Preschool	Preschool Purchased Professional Services	\$ -	
01 000 000 800 3300 430	Community Services-Preschool	Preschool Contracts	\$ -	
01 000 000 800 3300 580	Community Services-Preschool	Preschool Travel	\$ 250.00	
01 000 000 800 3300 611	Community Services-Preschool	Preschool Supplies	\$ 1,200.00	
01 000 000 800 3300 618	Community Services-Preschool	Preschool Freight	\$ 100.00	
01 000 000 800 3300 640	Community Services-Preschool	Preschool Books	\$ 1,200.00	
01 000 000 800 3300 670	Community Services-Preschool	Preschool Software	\$ -	
01 000 000 800 3300 730	Community Services-Preschool	Preschool Equipment	\$ -	
		Preschool Dues, memberships, registrations	\$ 200.00	
	Community Services-Preschool Total		\$ 143,240.03	
01 000 000 890 3300 110	Community Services-Daycare	Daycare Salary	\$ -	
01 000 000 890 3300 130	Community Services-Daycare	Daycare Subs/Aides	\$ 168,168.15	
01 000 000 890 3300 210	Community Services-Daycare	Daycare Health Insurance	\$ 63,367.08	
01 000 000 890 3300 220	Community Services-Daycare	Daycare FICA	\$ 17,712.45	
01 000 000 890 3300 230	Community Services-Daycare	Daycare TFFR & PERS	\$ 27,344.14	
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	\$ -	

KILLDEER PUBLIC SCHOOL DISTRICT #16 2024 - 2025 BUDGET EXPENDITURES				
Account Number	Account Number Description	Account Title	Estimated 24-25	RZ Action/Comment
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	
01 000 000 890 3300 618	Community Services-Daycare	Daycare Freight	\$ 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	
	Community Services-Daycare Total		\$ 282,191.82	
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	\$ -	
	Food Services Total		\$ -	
01 068 000 261 1000 110 2025	Title I Programs	Salaries	\$ 89,193.05	Janell Smith(53.65%) & Malinda Cotton (100%)
01 068 000 261 1000 130 2024	Title I Programs	Subs/Aides		
01 068 000 261 1000 210 2025	Title I Programs	Health Insurance	\$ 17,388.08	
01 068 000 261 1000 220 2025	Title I Programs	FICA	\$ 6,822.95	
01 068 000 261 1000 230 2025	Title I Programs	TFFR & PERS	\$ 20,115.94	
01 068 000 261 1000 300 2025	Title I Programs	Purchased Profess Services	\$ 67,102.00	
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		
	Title I Programs Total		\$ 200,622.00	
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		
	Title II Programs Total		\$ -	
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		
	Title III Programs Total		\$ -	
01 078 000 285 1000 300 2022	Title IV	Purchased Services		
	Title IV Total		\$ -	
01 082 000 298 1000 300 2023	Title V	Purchased Profess Services	\$ 216.00	
01 082 000 298 1000 580 2023	Title V	Travel		
01 082 000 298 1000 600 2021	Title V	Supplies and Materials		
01 082 000 298 1000 810 2023	Title V	Dues & Fees		
	Title V Total		\$ 216.00	
01 089 040 298 1000 730	REAP	Equipment	\$ 1,316.00	Technology; Equivalent to REAP/G5 funding; 24-25 4th and 9th grade Chromebooks
	REAP Total		\$ 1,316.00	
01 200 000 298 1000 110	Best-in-Class Preschool	Salaries	\$ 40,684.43	37.39% Cook & Niebuhr

Killdeer Public School

Subsidiary Budgets

2024-2025

Building Fund	Anticipated	Actual	Anticipated	Actual
	2023-2024	2023-2024	2024-2025	2024-2025
Beginning Balance	\$ 5,122,205.53	\$ 5,106,713.43	\$ 4,555,710.07	
Revenue	\$ 761,702.53	\$ 842,184.51	\$ 835,865.87	
Expenditures	\$ 1,693,000.00	\$ 1,393,187.87	\$ 1,114,065.87	
Ending Balance	\$ 4,190,908.06	\$ 4,555,710.07	\$ 4,277,510.07	
Debt Service Fund	Anticipated	Actual	Anticipated	Actual
	2023-2024	2023-2024	2024-2025	2024-2025
Beginning Balance	\$ 1,461,759.06	\$ 1,461,759.06	\$ 1,770,484.13	
Revenue	\$ 7,526,764.45	\$ 7,526,764.45	\$ 1,443,788.00	
Expenditures	\$ 7,218,039.38	\$ 7,218,039.38	\$ 1,353,837.50	
Ending Balance	\$ 1,770,484.13	\$ 1,770,484.13	\$ 1,860,434.63	
Student Activity Account	Anticipated	Actual	Anticipated	Actual
	2023-2024	2023-2024	2024-2025	2024-2025
Beginning Balance	\$ 419,260.67	\$ 423,084.32	\$ 490,768.72	
Revenue	\$ 600,000.00	\$ 684,768.23	\$ 650,000.00	
Transfer from General Fund	\$ -	\$ 33,000.00	\$ 40,000.00	
Expenditures	\$ 500,000.00	\$ 650,083.83	\$ 700,000.00	
Ending Balance	\$ 519,260.67	\$ 490,768.72	\$ 480,768.72	
School Food Services	Anticipated	Actual	Anticipated	Actual
	2023-2024	2023-2024	2024-2025	2024-2025
Beginning Balance	\$ 35,408.55	\$ 36,287.23	\$ 30,421.42	
Revenue	\$ 385,000.00	\$ 359,042.35	\$ 365,000.00	
Transfer from General Fund	\$ 120,000.00	\$ 195,000.00	\$ 200,000.00	
Expenditures	\$ 532,006.49	\$ 559,908.16	\$ 586,120.62	
Ending Balance	\$ 8,402.06	\$ 30,421.42	\$ 9,300.80	

Food Service Projected	
\$ 291,120.62	Wages & Benefits
\$ 2,000.00	Travel
\$ 275,000.00	Food
\$ 18,000.00	Supplies
\$ 586,120.62	Total

6. Adjourn