

**KILLDEER PUBLIC SCHOOL BOARD
BUDGET HEARING
BOARD ROOM
MONDAY, SEPTEMBER 28, 2026, 5:30 PM**



AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Approval of Agenda
4. Public Comment
5. New Business
 - A. Consider the 2026-2027 Budget, Subsidiary Budgets and Tax Levies

KILLDEER SCHOOL DISTRICT #16



BUDGET HEARING

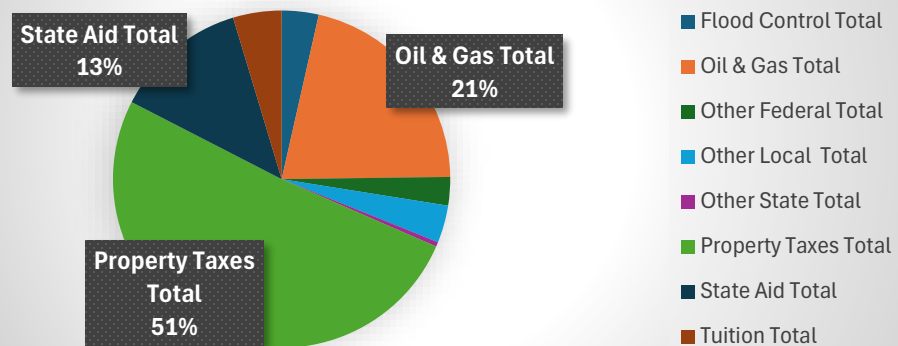
SEPTEMBER 28, 2026

BALANCING THE BUDGET



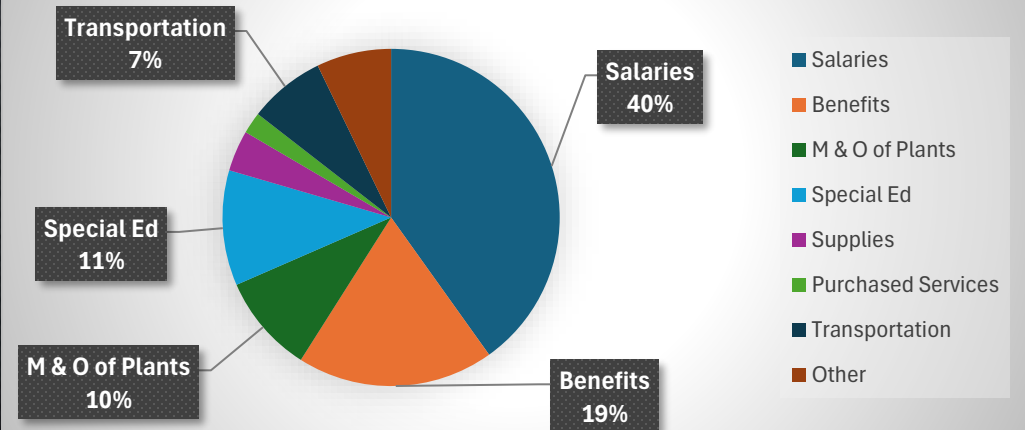
REVENUE INPUTS

26-27 Revenue



EXPENDITURE OUTPUTS

26-27 Expenditures



Note: SPED, Transportation & M&O Salaries & Benefites are in their respective sections. All Salaries & Benefits combined are 73.57% of the overall budget.



HISTORY OF TAXABLE VALUATIONS

Fiscal Yr	Taxable Valuation	\$\$ Change	% Change	Comment
2010	\$ 9,334,585.00			
2011	\$ 10,851,955.00	\$ 1,517,370.00	16.26%	
2012	\$ 14,397,573.00	\$ 3,545,618.00	32.67%	
2013	\$ 21,504,486.00	\$ 7,106,913.00	49.36%	
2014	\$ 24,793,690.00	\$ 3,289,204.00	15.30%	
2015	\$ 32,993,246.00	\$ 8,199,556.00	33.07%	
2016	\$ 35,783,882.00	\$ 2,790,636.00	8.46%	
2017	\$ 42,783,107.00	\$ 6,999,225.00	19.56%	
2018	\$ 42,485,485.00	\$ (297,622.00)	-0.70%	
2019	\$ 43,661,280.00	\$ 1,175,795.00	2.77%	
2020	\$ 49,143,512.00	\$ 5,482,232.00	12.56%	
2021	\$ 48,740,775.00	\$ (402,737.00)	-0.82%	
2022	\$ 57,329,856.00	\$ 8,589,081.00	17.62%	Bear Creek Gas Processing Plant doubled in value
2023	\$ 67,791,864.00	\$ 10,462,008.00	18.25%	Gained Halliday lands
2024	\$ 74,406,587.00	\$ 6,614,723.00	9.76%	
2025	\$ 79,819,453.00	\$ 5,412,866.00	7.27%	
2026	\$ 85,050,476.00	\$ 5,231,023.00	6.55%	

HISTORY OF MILL LEVIES

FY	GFLEVY	Misc	Building	Sinking	TotalLevy
2001	141.07	-	10.00	-	151.07
2002	148.25	-	10.00	-	158.25
2003	158.04	-	10.00	-	168.04
2004	158.04	-	10.00	-	168.04
2005	158.78	-	10.00	-	168.78
2006	158.78	-	10.00	-	168.78
2007	158.79	-	10.00	-	168.79
2008	158.78	-	10.00	-	168.78
2009	100.00	-	10.00	-	110.00
2010	100.00	-	10.00	-	110.00
2011	99.41	-	10.00	-	109.41
2012	83.26	-	10.00	-	93.26
2013	52.00	-	10.00	-	62.00
2014	50.51	-	10.00	-	60.51
2015	43.93	-	10.00	-	53.93
2016	46.04	-	10.00	-	56.04
2017	43.12	-	10.00	-	53.12
2018	48.61	-	10.00	-	58.61
2019	50.00	-	10.00	-	60.00
2020	52.00	-	10.00	29.11	91.11
2021	56.60	-	10.00	29.70	96.30
2022	57.56	-	10.00	25.14	92.70
2023	57.81	-	10.00	21.30	89.11
2024	59.60	-	10.00	20.00	89.60
2025	57.36	-	9.63	14.86	81.85



MILL LEVY FACTS (2025-2026)

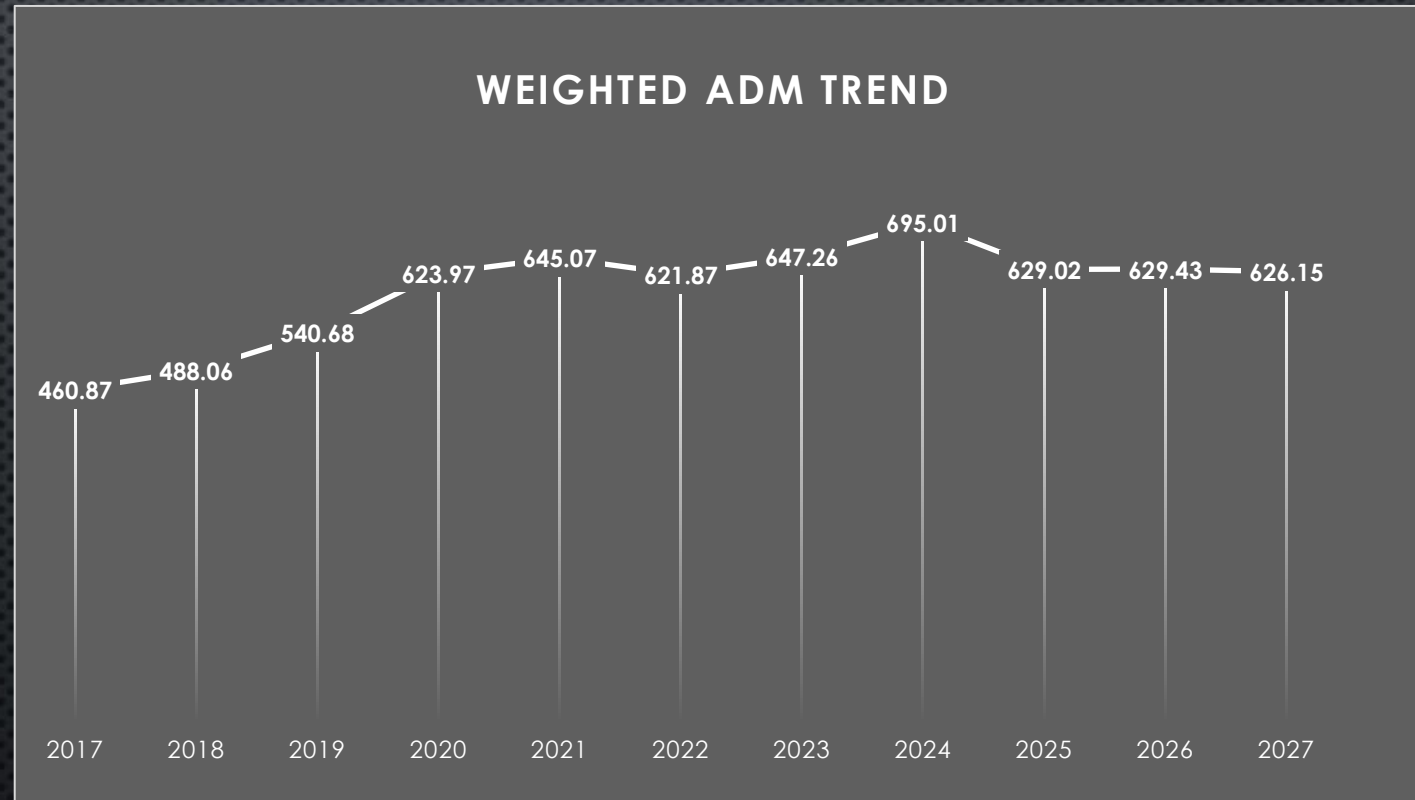


- 170 DISTRICTS IN ND
 - RANK 1 = FORT TOTTEN = 177.14
 - RANK 7 = DICKINSON = 139.40
 - RANK 8 = RICHARDTON = 137.90
 - RANK 59 = BEULAH = 104.50
 - RANK 67 = BELFIELD = 100.95
 - RANK 69 = BOWMAN = 99.87
 - *STATE AVERAGE = 93.36*
 - RANK 96 = HAZEN = 92.56
 - RANK 97 = SOUTH HEART = 90.40
 - RANK 103 = STANLEY = 90.00
 - *RANK 126 = KILLDEER = 81.85*
 - RANK 145 = MCKENZIE COUNTY = 71.42

AVERAGE DAILY MEMBERSHIP TRENDS



State Aid is based on Weighted ADM. Our district receives \$11,633.00 per weighted student unit for FY 26-27.



Source: NDDPI State Aid to Schools Payment Worksheet



AVERAGE COST PER PUPIL

(2026 DPI FINANCE FACTS USING FY 2024-2025 FINANCE DATA)

BILLINGS COUNTY \$24,326.87

BEACH \$18,997.61

STATE AVERAGE \$16,906.84

TIOGA \$16,573.41

KILLDEER \$15,654.00

RICHARDTON-TAYLOR \$14,911.97

DICKINSON \$14,510.62

BOWMAN \$14,502.01

MCKENZIE COUNTY \$12,624.25

BEULAH \$11,703.86

HAZEN \$11,447.88



Killdeer ranks 91st out of 170 reportable districts for 2025

REVENUE / EXPENDITURE PROJECTIONS FOR FY 2026-2027



2026 DUNN COUNTY ASSESSED VALUATION = \$85,050,476.00

PROJECTED REVENUE	\$11,293,851.44
PROJECTED EXPENDITURES	<u>\$11,458,174.58</u>
PROJECTED DEFICIT	(\$164,323.14)

- *BASED ON:*
 - *GENERAL FUND MILLS OF 55.55 OR \$4,724,198.00 (3% CAP / ALLOWABLE LIMIT)*
 - *MISCELLANEOUS FUND MILLS OF 12.0 OR \$1,020,606.00 (MAXIMUM ALLOWABLE LIMIT)*
- *THE DISTRICT WILL NEED TO APPLY FOR GAP FUNDING, RESULTING FROM HB1176 CHANGES. THE DISTRICT'S PROJECTED ELIGIBLE GAP FUNDING AMOUNT IS \$378,830.40, WHICH IS INCLUDED IN THE PROJECTED REVENUES ABOVE AS OTHER UNRESTRICTED STATE REVENUE.*
- *REVENUE IS PROJECTED TO BE UP 11.70% (\$1,183,290.87) WHILE EXPENDITURES ARE PROJECTED TO BE DOWN 3.43% (\$406,883.79), FROM FYE2026 ACTUALS*

PROPOSED MILL LEVY FOR FY 2026-2027



2026 DUNN COUNTY ASSESSED VALUATION = \$85,050,476.00

		Levy in Dollars	Levy in Mills	Last Year's Levy Dollars	Last Year's Levy in Mills
General Fund	(maximum allowable)	\$ 4,724,198.00	55.55	\$ 4,578,991.36	57.37
Building Fund	(voter approved)	\$ 792,717.00	9.32	\$ 768,350.94	9.63
Sinking & Interest	(voter approved)	\$ -	0.00	\$ 1,186,050.00	14.86
Miscellaneous Levy	(board approved)	\$ 1,020,606.00	12.00	\$ -	0.00
Total Proposed Levy		\$ 6,537,521.00	76.87	\$ 6,533,392.30	81.85

NOTE:

FY 2025-2026 WAS 81.85 TOTAL MILLS

FY 2024-2025 WAS 89.00 TOTAL MILLS

FY2023-2024 WAS 89.11 TOTAL MILLS

FY2022-2023 WAS 92.70 TOTAL MILLS

FY2021-2022 WAS 96.30 TOTAL MILLS



Overall, 4.90 mill decrease from last year
And
A 19.43 mill decrease from 6 years ago!



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 50.87% OF THE PROJECTED REVENUE.
 - THE GUARANTEED PER PUPIL PAYMENT, WHICH IS DETERMINED BY THE STATE LEGISLATURE, FOR THE 2026-2027 SCHOOL YEAR IS \$11,633.00. 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 LIMITED TO THE 3% CAP, AS PASSED BY THE 2025 LEGISLATURE. THE MAXIMUM ALLOWABLE GENERAL FUND LEVY IS 70 MILLS.



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.

Note: HB1176's cap limits this levy to 9.32 mills for 2026.



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 mills.

2023 was at 21.30 mills.

2024 was at 19.40 mills.

2025 is at 14.84 mills.

2026 will be ZERO mills.

The school bond debt was paid off in 2026 as a result of the Dunn County School Grant Program.

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 2026-2027 BUDGET REVENUES									
Account Number	Account Number Description	Account Title	Estimated 26-27	RZ Action/Comment					
01 000 1110	Local Sources	Property Taxes	\$5,744,804.00	Includes Misc Levy of 12 mills					
01 000 1220	Local Sources	Telecommunications	\$12,500.00						
01 000 1231	Local Sources	Homestead Tax Credit	\$0.00			2026	2025		
01 000 1232	Local Sources	Disabled Veteran Property Tax Credit	\$3,122.10						
01 000 1312	Local Sources	Tuition from ND School Districts	\$200,000.00	Twin Buttes & Billings County		\$ 85,050,476.00	\$ 79,819,453.00		From Auditor
01 000 1322	Local Sources	Tuition-Special Ed.	\$325,000.00	West River creates student contracts		\$ 85,050.48	\$ 79,819.45		One Mill Value
01 000 1510	Local Sources	Interest Earned	\$125,000.00			\$ 5,516,915.00	\$ 5,347,342.30		3% Cap Limitation (GF + Bldg)
01 000 1800	Local Sources	Preschool	\$35,000.00	IEP are paid through state aid; Reduced tuition for BIC students	9.32	\$ 792,717.00	\$ 768,350.94		Building Fund Levy Limit
01 000 1801	Local Sources	DAYCARE	\$135,000.00		55.55	\$ 4,724,198.00	\$ 4,578,991.36		GF Levy Limit
01 000 1950	Local Sources	Oil Royalty	\$100,000.00		12.00	\$ 1,020,606.00			Misc Levy
01 000 1990	Local Sources	Misc. Income	\$10,000.00			\$ 378,830.40	\$ 215,733.66		Gap Funding
01 000 2210	County Sources	Oil & Gas Production Tax	\$2,400,000.00	www.treasurer.nd.gov / revenue distribution/school district	76.87				
01 000 3110	State Sources	State Aid	\$810,694.00	State Aid Formula Worksheet 2026-2027					
01 000 3130	State Sources	Transportation Aid	\$255,693.34	State Aid Formula Worksheet 2026-2027					
01 000 3190	State Sources	Other Unrestricted State Revenue	\$378,830.40	Gap Funding					
01 000 3310	State Sources	CTE-Ag Ed	\$40,000.00						
01 000 3340	State Sources	CTE-Consumer & Homemaking	\$10,000.00						
01 000 4210	Federal Sources	Taylor Grazing	\$1,000.00						
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 4490	Federal Sources	E-Rate	\$2,577.60						
01 000 4510	Federal Sources	Title I Part A	\$226,806.00	26-27 Final Allocations July 2026					
01 000 4545	Federal Sources	Carl Perkins Grant	\$32,824.00	Www.cte.nd.gov; State Career and Technical Education (Vo Ag). BRP (Budget Reimbursement Process); Belfield, South Heart, New England and Killdeer split.				5-Year Oil & Gas Average	
01 000 4790	Federal Sources	REAP SRSA G5	\$0.00					2019	\$ 2,172,696.92
01 200 4590	Federal Sources	Best In Class Grant	\$45,000.00					2020	\$ 1,924,787.27
			\$11,293,851.44					2021	\$ 1,162,492.78
								2022	\$ 2,399,009.06
								2023	\$ 3,070,030.90
								2024	\$ 3,340,295.15
								2025	\$ 2,500,000.00
								Average	\$ 2,494,365.58
	Budget Summary								
	Revenue	\$11,293,851.44							
	Expenditure	\$11,458,174.58							
	Surplus/(Deficit)	(\$164,323.14)							

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
01 000 000 000 2210 110	Curriculum Improvement	Salaries	\$ -
01 000 000 000 2210 210	Curriculum Improvement	Health Insurance	\$ -
01 000 000 000 2210 220	Curriculum Improvement	FICA	\$ -
01 000 000 000 2210 230	Curriculum Improvement	TFFR	\$ -
01 000 000 000 2210 300	Curriculum Improvement	Purchase Profess, Tech Services	\$ 50,000.00
01 000 000 000 2210 430	Curriculum Improvement	Contracts	\$ 2,000.00
01 000 000 000 2210 580	Curriculum Improvement	Travel	\$ 10,000.00
01 000 000 000 2210 611	Curriculum Improvement	Supplies	
01 000 000 000 2210 730	Curriculum Improvement	Equipment	\$ -
01 000 000 000 2210 890	Curriculum Improvement	Other	\$ -
	Curriculum Improvement Total		\$ 62,000.00
01 000 000 000 2213 110	Wellness	Salary	\$ 2,000.00
01 000 000 000 2213 220	Wellness	FICA	\$ 153.00
01 000 000 000 2213 230	Wellness	TFFR	\$ 451.10
01 000 000 000 2213 290	Wellness	Other Employee Benefits	\$ -
01 000 000 000 2213 580	Wellness	Travel	\$ 4,000.00
01 000 000 000 2213 611	Wellness	Supplies	\$ 250.00
01 000 000 000 2213 810	Wellness	Dues & Fees	\$ 2,500.00
	Wellness Total		\$ 9,354.10
01 000 000 000 2222 110	Library	Salaries	
01 000 000 000 2222 130	Library	Subs/Aides	
01 000 000 000 2222 210	Library	Health Insurance	
01 000 000 000 2222 220	Library	FICA	\$ -
01 000 000 000 2222 230	Library	TFFR & PERS	
01 000 000 000 2222 430	Library	Contracts	\$ 3,000.00
01 000 000 000 2222 580	Library	Travel	\$ -
01 000 000 000 2222 611	Library	Supplies	\$ 1,500.00
01 000 000 000 2222 618	Library	Freight	\$ 350.00
01 000 000 000 2222 641	Library	Books - H.S.	\$ 2,000.00
01 000 000 000 2222 642	Library	Books - Elem	\$ 2,250.00
01 000 000 000 2222 650	Library	Periodicals	\$ 200.00
01 000 000 000 2222 670	Library	Software	\$ 500.00
01 000 000 000 2222 730	Library	Equipment	\$ 500.00
	Library Total		\$ 10,300.00
01 000 000 000 2225 490	Computer Assisted Instruction	Technology Services	\$ -
	Computer Assisted Instruction Total		\$ -
01 000 000 000 2290 110	Technology	Salaries	\$ 30,510.00
01 000 000 000 2290 210	Technology	Health Insurance	\$ 6,096.67
01 000 000 000 2290 220	Technology	FICA	\$ 1,680.25
01 000 000 000 2290 230	Technology	TFFR	\$ 6,881.33
01 000 000 000 2290 330	Technology	Professional Services	\$ 45,000.00
01 000 000 000 2290 580	Technology	Travel	\$ 1,000.00
01 000 000 000 2290 650	Technology	Supplies - Technology Related	\$ 3,000.00
01 000 000 000 2290 730	Technology	Equipment	\$ 60,000.00
01 000 000 000 2290 810	Technology	Dues & Fees	\$ 6,250.00
	Technology Total		\$ 160,418.25
01 000 000 000 2310 220	School Board	FICA	\$ 5,000.00
01 000 000 000 2310 250	School Board	Unemployment Compensation	\$ 4,000.00
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	\$ 92,000.00
01 000 000 000 2310 300	School Board	Purchased Services	\$ 5,000.00
01 000 000 000 2310 310	School Board	Board Salary	\$ 35,000.00
01 000 000 000 2310 580	School Board	Travel	\$ 2,500.00
01 000 000 000 2310 730	School Board	Equipment	\$ 1,500.00
01 000 000 000 2310 810	School Board	Dues & Fees	\$ 35,000.00
	School Board Total		\$ 200,000.00
01 000 000 000 2321 110	Superintendent's Office	Salaries - Superintendent	\$ 159,242.40
01 000 000 000 2321 210	Superintendent's Office	Health Insurance	\$ 24,563.40

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
01 000 000 000 2321 220	Superintendent's Office	FICA	\$ 12,182.04
01 000 000 000 2321 230	Superintendent's Office	TFFR	\$ 33,153.31
01 000 000 000 2321 290	Superintendent's Office	Other Employee Benefits	\$ 4,600.00
01 000 000 000 2321 580	Superintendent's Office	Travel	\$ 4,000.00
01 000 000 000 2321 670	Superintendent's Office	Software	\$ -
01 000 000 000 2321 730	Superintendent's Office	Equipment	\$ 1,500.00
01 000 000 000 2321 810	Superintendent's Office	Dues & Fees	\$ 3,000.00
	Superintendent's Office Total		\$ 242,241.15
01 000 000 000 2500 120	Business Office	Salaries	\$ 208,808.43
01 000 000 000 2500 210	Business Office	Health Insurance	\$ 44,885.64
01 000 000 000 2500 220	Business Office	FICA	\$ 17,528.50
01 000 000 000 2500 230	Business Office	PERS	\$ 31,675.85
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		\$ 38,000.00
01 000 000 000 2500 430	Business Office	Contracts	\$ 3,500.00
01 000 000 000 2500 431	Business Office	Postage meter	\$ 5,000.00
01 000 000 000 2500 521	Business Office	Property Insurance	\$ 81,000.00
01 000 000 000 2500 522	Business Office	Liability Insurance	\$ 5,500.00
01 000 000 000 2500 532	Business Office	Postage	\$ 5,000.00
01 000 000 000 2500 540	Business Office	Legals - Ads	\$ 7,500.00
01 000 000 000 2500 550	Business Office	Printing & Binding	\$ -
01 000 000 000 2500 580	Business Office	Travel	\$ 1,200.00
01 000 000 000 2500 618	Business Office	Freight	\$ 200.00
01 000 000 000 2500 619	Business Office	Supplies to Be Distributed	\$ -
01 000 000 000 2500 670	Business Office	Software	\$ 15,000.00
01 000 000 000 2500 690	Business Office	Misc. Supplies	\$ 5,000.00
01 000 000 000 2500 730	Business Office	Equipment	\$ 1,000.00
01 000 000 000 2500 810	Business Office	Dues & Fees	\$ 10,000.00
	Business Office Total		\$ 485,798.42
01 000 000 000 2600 120	M & O of Plant	Salaries	\$ 288,600.90
01 000 000 000 2600 121	M & O of Plant	Part Time Salary	\$ 26,821.20
01 000 000 000 2600 210	M & O of Plant	Health Insurance	\$ 50,805.60
01 000 000 000 2600 220	M & O of Plant	FICA	\$ 25,684.44
01 000 000 000 2600 230	M & O of Plant	PERS	\$ 42,410.10
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	\$ 15,000.00
01 000 000 000 2600 431	M & O of Plant	Fire Extinguishers	\$ 3,600.00
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	\$ 2,000.00
01 000 000 000 2600 434	M & O of Plant	Heating System	\$ 10,000.00
01 000 000 000 2600 435	M & O of Plant	Other Contracts	\$ 25,000.00
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	\$ 125,000.00
01 000 000 000 2600 618	M & O of Plant	Freight	\$ 1,000.00
01 000 000 000 2600 621	M & O of Plant	Electricity	\$ 230,000.00
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	Gas-Maintenance	\$ 3,500.00
01 000 000 000 2600 627	M & O of Plant	Diesel	\$ 3,000.00
01 000 000 000 2600 730	M & O of Plant	Equipment	\$ -
	M & O of Plant Total		\$ 1,084,922.24
01 000 000 000 2700 110	Transportation	Salaries - Transportation Dir	\$ 12,978.00
01 000 000 000 2700 120	Transportation	Salaries - Bus Mechanic	\$ -
01 000 000 000 2700 121	Transportation	Part Time Salary - Bus Driver	\$ 247,612.50
01 000 000 000 2700 122	Transportation	Sub Salary	\$ 7,000.00
01 000 000 000 2700 210	Transportation	Health Insurance	\$ -
01 000 000 000 2700 220	Transportation	FICA	\$ 20,470.68
01 000 000 000 2700 230	Transportation	NDPERS	\$ 11,742.69
01 000 000 000 2700 290	Transportation	Other Employee Benefits	\$ 4,600.00
01 000 000 000 2700 330	Transportation	Other Professional Sevcies	\$ 5,500.00

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
01 000 000 000 2700 390	Transportation	Physicals	\$ 4,000.00
01 000 000 000 2700 431	Transportation	2 Way Radio.	\$ -
01 000 000 000 2700 432	Transportation	Fire Exting. Service	\$ 1,000.00
01 000 000 000 2700 519	Transportation	Transportation - Family Type	\$ 7,500.00
01 000 000 000 2700 520	Transportation	Insurance	\$ 20,000.00
01 000 000 000 2700 530	Transportation	Communications	\$ 3,000.00
01 000 000 000 2700 580	Transportation	Travel	\$ 1,500.00
01 000 000 000 2700 611	Transportation	Supplies	\$ 3,000.00
01 000 000 000 2700 626	Transportation	Gasoline	\$ 7,500.00
01 000 000 000 2700 627	Transportation	Diesel	\$ 125,000.00
01 000 000 000 2700 670	Transportation	Software	\$ 10,840.00
01 000 000 000 2700 671	Transportation	Oil And Grease	\$ 6,000.00
01 000 000 000 2700 672	Transportation	Tires And Tubes	\$ 10,000.00
01 000 000 000 2700 673	Transportation	Repairs	\$ 180,000.00
01 000 000 000 2700 730	Transportation	Equipment	\$ -
01 000 000 000 2700 732	Transportation	Vehicle Replacement	\$ 150,000.00
	Transportation Total		\$ 839,243.87
01 000 000 000 6350 920	Transfer	Transfer of Funds to Food Service	\$ 300,000.00
01 000 000 000 6360 920	Transfer	Transfer of Funds to Athletics	\$ 50,000.00
	Transfer Total		\$ 350,000.00
01 000 000 110 1000 110	Kindergarten	Salary	\$ 191,260.00
01 000 000 110 1000 130	Kindergarten	Subs/Aides	\$ 8,100.00
01 000 000 110 1000 210	Kindergarten	Health Insurance	\$ 37,762.25
01 000 000 110 1000 220	Kindergarten	FICA	\$ 16,028.37
01 000 000 110 1000 230	Kindergarten	TFFR & PERS	\$ 43,137.45
01 000 000 110 1000 290	Kindergarten	Other Employee Benefits	\$ -
01 000 000 110 1000 430	Kindergarten	Contracts	\$ 1,000.00
01 000 000 110 1000 610	Kindergarten	Supplies	\$ 17,500.00
01 000 000 110 1000 618	Kindergarten	Freight	\$ 500.00
01 000 000 110 1000 640	Kindergarten	Books	\$ 17,500.00
01 000 000 110 1000 670	Kindergarten	Software	\$ 2,800.00
01 000 000 110 1000 730	Kindergarten	Equipment	\$ -
01 000 000 110 1000 810	Kindergarten	Dues & Fees	\$ 500.00
	Kindergarten Total		\$ 336,088.07
01 000 000 120 1000 110	Elementary	Salary	\$ 1,127,080.82
01 000 000 120 1000 130	Elementary	Subs/Aides	\$ 210,233.30
01 000 000 120 1000 210	Elementary	Health Insurance	\$ 216,930.17
01 000 000 120 1000 220	Elementary	FICA	\$ 111,244.86
01 000 000 120 1000 230	Elementary	TFFR & PERS	\$ 253,565.59
01 000 000 120 1000 290	Elementary	Other Employee Benefits	\$ 600.00
01 000 000 120 1000 430	Elementary	Contracts	\$ 10,000.00
01 000 000 120 1000 560	Elementary	Tuition to LEAs In State	\$ 10,000.00
01 000 000 120 1000 580	Elementary	Travel	\$ 1,500.00
01 000 000 120 1000 611	Elementary	Supplies	\$ 100,000.00
01 000 000 120 1000 612	Elementary	Music Supplies	\$ 2,250.00
01 000 000 120 1000 618	Elementary	Freight	\$ 5,000.00
01 000 000 120 1000 640	Elementary	Books	\$ 100,000.00
01 000 000 120 1000 670	Elementary	Software	\$ 17,000.00
01 000 000 120 1000 730	Elementary	Equipment	\$ -
01 000 000 120 1000 810	Elementary	Dues & Fees	\$ 3,250.00
	Elementary Total		\$ 2,168,654.74
01 000 000 120 2410 110	Elem. Principal's Office	Salary	\$ 98,988.78
01 000 000 120 2410 120	Elem. Principal's Office	Salaries - Secretary	\$ 76,216.50
01 000 000 120 2410 210	Elem. Principal's Office	Health Insurance	\$ 44,885.64
01 000 000 120 2410 220	Elem. Principal's Office	FICA	\$ 14,957.85
01 000 000 120 2410 230	Elem. Principal's Office	TFFR & PERS	\$ 49,738.99
01 000 000 120 2410 430	Elem. Principal's Office	Contracts	\$ -
01 000 000 120 2410 580	Elem. Principal's Office	Travel	\$ 500.00
01 000 000 120 2410 611	Elem. Principal's Office	Supplies	\$ -
01 000 000 120 2410 618	Elem. Principal's Office	Freight	\$ -
01 000 000 120 2410 670	Elem. Principal's Office	Software	\$ -
01 000 000 120 2410 730	Elem. Principal's Office	Equipment	\$ -

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
01 000 000 120 2410 810	Elem. Principal's Office	Dues & Fees	\$ 1,500.00
	Elem. Principal's Office Total		\$ 286,787.76
01 000 000 130 1000 110	Junior High	Salary	\$ 401,802.43
01 000 000 130 1000 130	Junior High	Subs/Aides	\$ 81,000.00
01 000 000 130 1000 210	Junior High	Health Insurance	\$ 75,812.72
01 000 000 130 1000 220	Junior High	FICA	\$ 39,693.89
01 000 000 130 1000 230	Junior High	TFFR & PERS	\$ 77,874.76
01 000 000 130 1000 290	Junior High	Other Employee Benefits	\$ 5,020.96
01 000 000 130 1000 430	Junior High	Contracts	\$ 2,000.00
01 000 000 130 1000 580	Junior High	Travel	\$ 500.00
01 000 000 130 1000 611	Junior High	Supplies	\$ 18,000.00
01 000 000 130 1000 618	Junior High	Freight	\$ 500.00
01 000 000 130 1000 640	Junior High	Books	\$ 6,000.00
01 000 000 130 1000 670	Junior High	Software	\$ 7,500.00
01 000 000 130 1000 730	Junior High	Equipment	\$ -
01 000 000 130 1000 810	Junior High	Dues & Fees	\$ 1,500.00
	Junior High Total		\$ 717,204.76
01 000 000 140 1000 110	High School	Salary	\$ 562,243.83
01 000 000 140 1000 130	High School	Subs/Aides	\$ 207,525.63
01 000 000 140 1000 210	High School	Health Insurance	\$ 125,191.87
01 000 000 140 1000 220	High School	FICA	\$ 47,789.28
01 000 000 140 1000 230	High School	TFFR & PERS	\$ 129,812.74
01 000 000 140 1000 290	High School	Other Employee Benefits	\$ 5,020.96
01 000 000 140 1000 430	High School	Contracts	\$ 5,000.00
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
01 000 000 140 1000 561	High School	Tuition To LEA's In State	\$ 30,000.00
01 000 000 140 1000 580	High School	Travel	\$ 2,000.00
01 000 000 140 1000 611	High School	Supplies	\$ 35,000.00
01 000 000 140 1000 612	High School	Music Supplies	\$ 4,000.00
01 000 000 140 1000 618	High School	Freight	\$ 750.00
01 000 000 140 1000 626	High School	Misc. Drivers Ed Supplies	\$ 3,000.00
01 000 000 140 1000 640	High School	Books	\$ 10,000.00
01 000 000 140 1000 670	High School	Software	\$ 40,000.00
01 000 000 140 1000 730	High School	Equipment	\$ -
01 000 000 140 1000 810	High School	Dues & Fees	\$ 2,500.00
	High School Total		\$ 1,210,034.30
01 000 000 140 2410 110	High School Principal's Office	Salaries	\$ 85,438.50
01 000 000 140 2410 120	High School Principal's Office	Salaries - Secretary	\$ 54,926.04
01 000 000 140 2410 210	High School Principal's Office	Health Insurance	\$ 40,821.19
01 000 000 140 2410 220	High School Principal's Office	FICA	\$ 11,981.62
01 000 000 140 2410 230	High School Principal's Office	TFFR & PERS	\$ 30,937.83
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	\$ 750.00
01 000 000 140 2410 611	High School Principal's Office	Supplies	\$ 750.00
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	\$ -
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	\$ 4,600.00
	High School Principal's Office Total		\$ 231,305.18
01 000 000 200 2835 120	Nursing Services	Salaries	\$ 42,150.40
01 000 000 200 2835 210	Nursing Services	Health Insurance	\$ 10,161.12
01 000 000 200 2835 220	Nursing Services	FICA	\$ 4,001.83
01 000 000 200 2835 230	Nursing Services	PERS	\$ 6,853.66
01 000 000 200 2835 610	Nursing Services	Supplies	\$ 2,500.00
01 000 000 200 2835 810	Nursing Services	Dues & Fees	\$ 10,800.00
	Nursing Services Total		\$ 76,467.01
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	\$ 41,361.00
01 000 000 200 2900 594	SPED Other Support Services	Foster Care	\$ -

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
	SPED Other Support Services Total		\$ 41,361.00
01 000 000 205 1000 110	Pre-School SPED	Salaries	\$ -
		Subs/Aides - Special Ed	
01 000 000 205 1000 130	Pre-School SPED		\$ 12,533.04
01 000 000 205 1000 210	Pre-School SPED	Health Insurance	\$ 5,080.56
01 000 000 205 1000 220	Pre-School SPED	FICA	\$ 1,347.44
01 000 000 205 1000 230	Pre-School SPED	TFFR & PERS	\$ 2,037.87
	Pre-School SPED Total		\$ 20,998.91
01 000 000 255 1000 110	School-Aged Special Education	Salaries	\$ 231,200.00
01 000 000 255 1000 130	School-Aged Special Education	Subs/Aides	\$ 343,596.44
01 000 000 255 1000 210	School-Aged Special Education	Health Insurance	\$ 197,457.94
01 000 000 255 1000 220	School-Aged Special Education	FICA	\$ 52,917.33
01 000 000 255 1000 230	School-Aged Special Education	TFFR & PERS	\$ 102,397.81
01 000 000 255 1000 290	School-Aged Special Education	Other Employee Benefits	\$ 3,933.99
		Contracts	\$ 210,000.00
		Tuition To LEA's In State	\$ 100,000.00
01 000 000 255 1000 560	School-Aged Special Education		\$ 5,000.00
01 000 000 255 1000 580	School-Aged Special Education	Travel	\$ 4,000.00
01 000 000 255 1000 611	School-Aged Special Education	Supplies	\$ 1,000.00
01 000 000 255 1000 618	School-Aged Special Education	Freight	\$ 12,000.00
01 000 000 255 1000 640	School-Aged Special Education	Books	\$ 1,500.00
01 000 000 255 1000 730	School-Aged Special Education	Equipment	\$ 1,600.00
01 000 000 255 1000 810	School-Aged Special Education	Dues & Fees	\$ 1,266,603.51
	School-Aged Special Education Total		\$ 150,000.00
01 000 000 310 1000 110	Agriculture	Salaries	\$ 10,000.00
01 000 000 310 1000 130	Agriculture	Subs/Aides	\$ 20,322.24
01 000 000 310 1000 210	Agriculture	Health Insurance	\$ 12,252.33
01 000 000 310 1000 220	Agriculture	FICA	\$ 33,831.54
01 000 000 310 1000 230	Agriculture	TFFR	\$ -
01 000 000 310 1000 430	Agriculture	Contracts	\$ 12,000.00
01 000 000 310 1000 580	Agriculture	Travel	\$ 12,000.00
01 000 000 310 1000 611	Agriculture	Supplies	\$ 500.00
01 000 000 310 1000 618	Agriculture	Freight	\$ -
01 000 000 310 1000 640	Agriculture	Books	\$ 500.00
01 000 000 310 1000 670	Agriculture	Software	\$ -
01 000 000 310 1000 730	Agriculture	Equipment	\$ -
01 000 000 310 1000 731	Agriculture	Carl Perkins Equipment	\$ 26,004.00
	Agriculture Total		\$ 277,410.11
01 000 000 340 1000 110	Family and Consumer Science	Salaries	\$ 56,650.00
01 000 000 340 1000 130	Family and Consumer Science	Subs/Aides	\$ 2,340.00
01 000 000 340 1000 210	Family and Consumer Science	Health Insurance	\$ 10,161.12
01 000 000 340 1000 220	Family and Consumer Science	FICA	\$ 4,512.74
01 000 000 340 1000 230	Family and Consumer Science	TFFR	\$ 12,777.04
01 000 000 340 1000 430	Family and Consumer Science	Contracts	\$ -
01 000 000 340 1000 580	Family and Consumer Science	Travel	\$ 250.00
01 000 000 340 1000 611	Family and Consumer Science	Supplies	\$ 5,000.00
01 000 000 340 1000 618	Family and Consumer Science	Freight	\$ 500.00
01 000 000 340 1000 640	Family and Consumer Science	Books	\$ -
01 000 000 340 1000 670	Family and Consumer Science	Software	\$ -
01 000 000 340 1000 730	Family and Consumer Science	Equipment	\$ -
01 000 000 340 1000 731	Family and Consumer Science	Carl Perkins Equipment	\$ 6,820.00
	Family and Consumer Science Total		\$ 99,010.90
01 000 000 410 3400 110	Student Activities	Salaries - Student Activity	\$ 81,444.26
01 000 000 410 3400 220	Student Activities	FICA	\$ 6,230.49
01 000 000 410 3400 230	Student Activities	TFFR/NDPERS	\$ 15,025.57
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	\$ 1,000.00
	Student Activities Total		\$ 103,700.32
		Salaries - Athletic	\$ 268,189.60
01 000 000 420 3400 110	Student Athletics	Health Insurance	\$ 4,064.45
01 000 000 420 3400 220	Student Athletics	FICA	\$ 20,516.50

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
01 000 000 420 3400 230	Student Athletics	TFFR/NDPERS	\$ 43,748.22
01 000 000 420 3400 430	Student Athletics	Repairs	\$ -
01 000 000 420 3400 580	Student Athletics	Travel	\$ 4,000.00
01 000 000 420 3400 890	Student Athletics	Other	\$ 75,000.00
	Student Athletics Total		\$ 415,518.77
01 000 000 800 3300 110	Community Services-Preschool	Preschool Professional Salary	\$ 89,420.54
01 000 000 800 3300 130	Community Services-Preschool	Preschool Subs/Aides	\$ 12,533.04
01 000 000 800 3300 210	Community Services-Preschool	Preschool Health Insurance	\$ 26,247.87
01 000 000 800 3300 220	Community Services-Preschool	Preschool FICA	\$ 8,784.25
01 000 000 800 3300 230	Community Services-Preschool	Preschool TFFR & PERS	\$ 22,206.09
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	\$ -
01 000 000 800 3300 611	Community Services-Preschool	Preschool Supplies	\$ 3,000.00
01 000 000 800 3300 618	Community Services-Preschool	Preschool Freight	\$ 150.00
01 000 000 800 3300 640	Community Services-Preschool	Preschool Books	\$ 1,000.00
01 000 000 800 3300 670	Community Services-Preschool	Preschool Software	\$ -
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
	Community Services-Preschool Total		\$ 163,541.78
01 000 000 890 3300 110	Community Services-Daycare	Daycare Salary	\$ -
01 000 000 890 3300 130	Community Services-Daycare	Daycare Subs/Aides	\$ 204,487.45
01 000 000 890 3300 210	Community Services-Daycare	Daycare Health Insurance	\$ 71,127.84
01 000 000 890 3300 220	Community Services-Daycare	Daycare FICA	\$ 19,159.74
01 000 000 890 3300 230	Community Services-Daycare	Daycare TFFR & PERS	\$ 29,028.40
01 000 000 890 3300 300	Community Services-Daycare	Daycare Purchased Professional Serv	\$ -
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	\$ 3,000.00
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		\$ 327,403.43
01 000 000 910 3100 120	Food Services	Salaries	\$ -
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 2026	Title I Programs	Salaries	\$ 135,600.00
01 068 000 261 1000 130 2025	Title I Programs	Subs/Aides	\$ -
01 068 000 261 1000 210 2026	Title I Programs	Health Insurance	\$ 27,601.13
01 068 000 261 1000 220 2026	Title I Programs	FICA	\$ 10,373.40
01 068 000 261 1000 230 2026	Title I Programs	TFFR & PERS	\$ 30,583.70
01 068 000 261 1000 300 2026	Title I Programs	Purchased Profess Services	\$ 22,647.77
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	\$ -

KILLDEER PUBLIC SCHOOL DISTRICT #16 2026-2027 BUDGET EXPENDITURES			
Account Number	Account Number Description	Account Title	Estimated 26-27
	Title I Programs Total		\$ 226,806.00
01 200 000 298 1000 110	Best-in-Class Preschool	Salaries	\$ 27,179.46
01 200 000 298 1000 210	Best-in-Class Preschool	Health Insurance	\$ 6,433.82
01 200 000 298 1000 220	Best-in-Class Preschool	FICA	\$ 2,260.42
01 200 000 298 1000 230	Best-in-Class Preschool	TFFR/NDPERS	\$ 6,126.29
01 200 000 298 1000 300	Best-in-Class Preschool	Purchased Professional Services	\$ -
01 200 000 298 1000 610	Best-in-Class Preschool	Supplies	\$ 3,000.00
	Best-in-Class Preschool Total		\$ 45,000.00
	Grand Total		\$ 11,458,174.58
			\$ (1,153,153.73)
			-9.14%

Killdeer Public School

Building Fund	Anticipated	Actual	Anticipated	Actual
	2025-2026	2025-2026	2026-2027	2026-2027
Beginning Balance	\$ 4,291,466.56	\$ 3,639,624.24	\$ 1,115,504.27	
Revenue	\$ 860,150.94	\$ 910,067.06	\$ 884,517.00	
Expenditures	\$ 3,839,774.47	\$ 3,434,187.03	\$ 1,075,021.27	
Ending Balance	\$ 1,311,843.03	\$ 1,115,504.27	\$ 925,000.00	
Debt Service Fund	Anticipated	Actual	Anticipated	Actual
	2025-2026	2025-2026	2026-2027	2026-2027
Beginning Balance	\$ 1,452,756.66	\$ 1,457,450.43	\$ 1,089,947.72	
Revenue	\$ 1,186,050.00	\$ 5,536,194.01	\$ 11,204.36	
Expenditures	\$ 1,176,300.00	\$ 5,903,696.72	\$ 900.00	
Transfer of Funds			\$ 1,100,252.08	
Ending Balance	\$ 1,462,506.66	\$ 1,089,947.72	\$ -	
Student Activity Account	Anticipated	Actual	Anticipated	Actual
	2025-2026	2025-2026	2026-2027	2026-2027
Beginning Balance	\$ 370,852.96	\$ 371,651.87	\$ 370,129.02	
Revenue	\$ 500,000.00	\$ 414,024.64	\$ 450,000.00	
Transfer from General Fund to Athletics	\$ 50,000.00	\$ -	\$ 50,000.00	
Expenditures	\$ 600,000.00	\$ 415,547.49	\$ 500,000.00	
Ending Balance	\$ 320,852.96	\$ 370,129.02	\$ 370,129.02	
School Food Services	Anticipated	Actual	Anticipated	Actual
	2025-2026	2025-2026	2026-2027	2026-2027
Beginning Balance	\$ 25,962.32	\$ 39,356.65	\$ 14,779.72	
Revenue	\$ 331,500.00	\$ 324,752.09	\$ 311,500.00	
Transfer from General Fund	\$ 250,000.00	\$ 280,000.00	\$ 300,000.00	
Expenditures	\$ 600,000.00	\$ 629,329.02	\$ 622,500.00	
Ending Balance	\$ 7,462.32	\$ 14,779.72	\$ 3,779.72	

6. Adjourn