

Oakes Public Schools

STANDARD OF EFFORT REPORT



Fiscal Year 2023-2024
08/2024

OAKES PUBLIC SCHOOLS

EXECUTIVE SUMMARY

INTRODUCTION

This document is a comparison of Oakes Public Schools to the finances of two similar-size North Dakota districts. **Districts in purple compare one school similar in size and vocational education partnerships and one school relatable in location.** Using data from the February 2024 School Finance Facts report published by the North Dakota Department of Public Instruction, peer district annual financial reports, and information supplied by the districts, this report analyzes the characteristics of the most recent revenue and expenditure allocations.

- Section I discusses revenue, fund balance, and expenditure performance of Oakes Public Schools in relation to peer school districts in North Dakota. The general fund categories include overall revenue and expenditures, instructional and administrative expenditures, and support program expenditures.
- Section II provides historical financial information and trends of Oakes Public Schools.

GENERAL FUND REVENUES

TAXABLE VALUE

Taxable value refers to a percentage of the city and county assessor’s appraisal according to a state-prescribed formula after exemptions are removed. To calculate annual taxes for a property, the taxable value is multiplied by the mill levy.

The mill levy is determined by dividing the total amount of dollars needed by each political subdivision from the property tax by the total taxable value of the city and county.

2023-2024	Value of a Mill	Taxable Value per Enrolled Student	General Fund Mill Levy	Total Mill Levy
Carrington	\$32,394.70	\$58,580.00	70.00	117.62
Oakes	\$23,280.48	\$49,851.00	70.00	102.00
Ellendale	\$20,322.66	\$65,769.00	70.00	90.56
Velva	\$19,613.29	\$45,088.00	62.28	99.85
Park River	\$16,305.12	\$36,973.00	65.00	116.52

*Other Mills	Misc	Special Reserve	Building	Sinking & Interest
Carrington		3.00	5.00	39.62
Oakes	12		20.00	
Ellendale	3		3	14.56
Velva	11.86	2.97	9.89	12.85
Park River		3.00	10.00	38.52

LOCAL TAX REVENUE

Local tax revenue includes property taxes, tuition, and miscellaneous levies, and other taxes received such as electric, telecommunications, mobile home, and tax credits. It is important to note that while all districts levy property taxes, other tax revenue sources vary.

2022-2023	Total Local/County Tax Revenue	Percentage of Total Revenue	Tax Revenue per ADM
Carrington	\$2,740,939.66	33.9%	\$4,825.60
Velva	\$1,795,552.19	27.8%	\$4,062.34
Ellendale	\$1,681,211.84	33.5%	\$4,930.24
Oakes	\$1,636,894.62	23.8%	\$3,368.10
Park River	\$1,200,895.40	18.8%	\$2,645.14

STATE REVENUE

In an effort to lower the property tax burden, all school districts received about 70% of their total revenue from state aid. State aid includes per pupil, transportation, state child placement, career and technical education, and handicapped program aid.

2022-2023	Total State Revenue	Percentage of Total Revenue	State Revenue per ADM
Carrington	\$4,801,272.26	59.4%	\$8452.94
Oakes	\$4,364,423.92	63.5%	\$8,980.30
Park River	\$4,320,043.37	67.7%	\$9528.73
Velva	\$3,926,487.07	60.9%	\$8883.45
Ellendale	\$2,798,702.55	55.8%	\$8,207.34

FEDERAL REVENUE

Most districts receive a small portion of total revenue from federal sources. The majority of this is pass-through funding for programs such as Title I, Small Rural School Achievement, and Rural Education Achievement Program. Plus the additional funding through ESSER and CARES programs to help with COVID expenses.

2022-2023	Total Federal Revenue	Percentage of Total Revenue	Federal Revenue per ADM
Park River	\$814,257.35	12.7%	\$1,793.52
Oakes	\$786,613.39	11.5%	\$1,618.55
Velva	\$731,189.01	11.3%	\$1,654.27
Carrington	\$531,744.58	6.6%	\$936.17
Ellendale	\$448,590.02	8.9%	\$1,315.51

TOTAL REVENUES

Total General Fund revenue is derived from property taxes, state funding, federal grant funding, tuition, and other local/county resources.

2022-2023	Total Revenue	ADM	Total Revenue per ADM
Carrington	\$8,077,703.70	568.40	\$14,221.31
Oakes	\$6,869,678.72	485.70	\$14,135.14

Velva	\$6,453,228.27	442.27	\$14,600.06
Park River	\$6,390,894.19	454.24	\$14,076.86
Ellendale	\$5,017,020.65	341.14	\$14,712.67

GENERAL FUND BALANCE

ENDING FUND BALANCE

The Ending Fund Balance is the balance left in the school district's maintenance account or checking account, less any payables, at the end of the fiscal year.

2022-2023	Ending General Fund Balance	Total Expenditures	Ending Fund Balance % of Expenditures
Carrington	\$2,982,518.74	\$7,703,045.24	38.7%
Ellendale	\$2,040,943.51	\$4,644,688.40	43.9%
Park River	\$1,354,475.36	\$6,218,784.54	21.8%
Oakes	\$1,196,796.94	\$6,496,367.21	18.4%
Velva	\$928,509.23	\$6,673,325.33	13.9%

GENERAL FUND EXPENDITURES

INSTRUCTIONAL AND ADMINISTRATIVE EXPENDITURES

The following tables contain information regarding the average expenditures per pupil. Other Licensed Professionals include counselors, directors, librarians, and supervisors.

2023-2024	Total Fall Enrollment	Teachers	Other Licensed Professional	Administrators	Total FTE	Square Miles of District
Carrington	553	37.9	5.1	3.0	46	778
Oakes	467	30	1.1	2.9	34	498
Park River	441	30.1	6.1	2.9	39	405
Velva	435	36	4.0	3.0	43	553
Ellendale	309	22.3	3.1	2.6	28	504

TEACHER SALARY AND BENEFITS EXPENDITURES

Teacher salary and benefits expenditures include instructional costs of regular, special, and career and technical education, as well as federal programs, including classroom instructional paraprofessionals.

2022-2023	Teacher Salary & Benefits	Percentage of Total Expenditures	ADM	Per Pupil
Carrington	\$3,741,235.57	48.6%	568.40	\$6,582.05
Velva	\$3,397,663.83	50.9%	442.27	\$7,682.33
Oakes	\$2,911,163.79	45.0%	485.70	\$5,993.75
Park River	\$2,666,926.10	42.9%	454.24	\$5,871.18
Ellendale	\$1,960,127.98	42.2%	341.14	\$5,745.82

AVERAGE TEACHER SALARY

Average salary includes a teacher’s base contract plus additions such as co-curricular, substitute work, and other pay.

2023-2024	Teacher FTEs	Average Salary
Velva	36.0	\$55,089.00
Carrington	37.9	\$54,158.00
Park River	30.1	\$54,059.00
Oakes	30.0	\$51,768.00
Ellendale	22.3	\$50,320.00

SUPPORT STAFF SALARY AND BENEFITS EXPENDITURES

Support staff includes the functional departments of paraprofessionals, librarians, counselors, technology coordinators, and other instructional support staff.

2022-2023	Support Staff Salary & Benefits	Percentage of Total Expenditures	ADM	Support Per Pupil
Park River	\$359,244.47	5.8%	454.24	\$790.87
Velva	\$333,200.91	5.0%	442.27	\$753.39
Oakes	\$264,672.62	4.0%	485.70	\$544.93
Carrington	\$251,142.26	3.3%	568.40	\$441.84
Ellendale	\$48,838.21	1.1%	341.14	\$143.16

OTHER INSTRUCTIONAL EXPENDITURES

Other instructional expenditures include contracted services, supplies, books, and equipment, including technology-related items.

2022-2023	Other Instructional Expenditures	Percentage of Total Expenditures	ADM	Support Per Pupil
Velva	\$747,354.22	11.2%	442.27	\$1,689.81
Ellendale	\$653,318.89	14.1%	341.14	\$1,915.10
Carrington	\$526,862.09	6.8%	568.40	\$926.92
Oakes	\$435,183.52	6.7%	485.70	\$895.99
Park River	\$385,407.99	6.2%	454.24	\$848.47

ADMINISTRATION EXPENDITURES

School administration expenditures include those items related to the principal’s office, including office assistant salaries.

2022-2023	School Administrative Expenditures	Percentage of Total Expenditures	ADM	Support Per Pupil
Velva	\$379,901.48	5.7%	442.27	\$858.98
Carrington	\$298,885.69	3.9%	568.40	\$525.84
Park River	\$260,293.78	4.2%	454.24	\$573.03
Ellendale	\$236,855.08	5.1%	341.14	\$694.30
Oakes	\$233,834.95	3.6%	485.70	\$481.44

General administration expenditures include items related to the school board, superintendent, business office, and other support services. ***Oakes expends office assistants, central office supplies, basic classroom supplies, and office fees from this area.*

2022-2023	General Administrative Expenditures	Percentage of Total Expenditures	ADM	Support Per Pupil
Oakes	\$543,532.96	8.4%	485.70	\$1,119.07
Carrington	\$423,937.69	5.5%	568.40	\$745.84
Ellendale	\$422,764.25	9.1%	341.14	\$1,239.27
Park River	\$405,303.51	6.5%	454.24	\$892.27
Velva	\$358,855.47	5.4%	442.27	\$811.39

AVERAGE ADMINISTRATOR SALARY

Average salary includes the base contract plus additions to the base contract such as extended time, co-curricular, signing bonuses, substitute work, and other pay.

2023-2024	Administrator FTEs	Average Salary
Velva	3.0	\$108,237.00
Carrington	3.0	\$105,167.00
Ellendale	2.6	\$95,694.00
Park River	2.9	\$95,568.00
Oakes	2.9	\$95,500.00

SUPPORT PROGRAM EXPENDITURES

Operations and Maintenance of plant expenditures.

2022-2023	Operations & Maintenance Expenditures	Percentage of Total Expenditures	ADM	Support Per Pupil
Oakes	\$743,667.22	11.5%	485.70	\$1,531.12
Carrington	\$664,519.62	8.6%	568.40	\$1,169.11
Park River	\$561,590.07	9.0%	454.24	\$1,236.33
Velva	\$452,295.28	6.8%	442.27	\$1,022.67
Ellendale	\$419,552.54	9.0%	341.14	\$1,229.85

STUDENT TRANSPORTATION EXPENDITURES

Student transportation includes regular, special, and career technical education transportation. Transportation to extracurricular activities is not included in the analysis.

2022-2023	Student Transportation Expenditures	Percentage of Total Expenditures	ADM	Support Per Pupil
Carrington	\$584,535.73,	7.6%	568.40	\$1,028.39
Oakes	\$426,796.17	6.6%	485.70	\$878.72
Velva	\$399,120.12	6.0%	442.27	\$902.44
Ellendale	\$369,146.20	8.0%	341.14	\$1,082.10
Park River	\$235,386.76	3.8%	454.24	\$518.20

EXTRACURRICULAR EXPENDITURES

It is important that school districts apply different methods in reporting student activities expenditures. The table below represents expenditures for student activities paid directly from the general fund of the district.

2022-2023	General Fund Extracurricular Expenditures	Percentage of Total Expenditures	ADM	Support Per Pupil
Carrington	\$395,033.23	5.1%	568.40	\$694.99
Velva	\$270,140.75	4.1%	442.27	\$610.81
Park River	\$224,404.55	3.6%	454.24	\$494.02
Ellendale	\$196,664.71	4.2%	341.14	\$576.49
Oakes				

AVERAGE COST PER PUPIL

The average cost per pupil is calculated by dividing the reported costs for instruction, administration, operation, and plant maintenance by the total average daily membership.

2022-2023	Average Cost Per Pupil
Velva	\$12,818.58
Ellendale	\$10,967.51
Oakes	\$10,566.31
Carrington	\$10,391.60
Park River	\$10,212.15

Oakes School District has a partnership with the Southeast Regional Career and Technical Center in providing instructional services for our Junior High and Senior High students. This contract also includes salary and benefits for one full-time shared Counselor. Annually, the Center assesses costs based on enrollment and services.

In addition to our regular assessment, we reimburse the Center for summer classes and junior high class costs. This amount is determined based on Summer School Weighted ADM and Per Student Payment Rate, then multiplied by summer enrollment as reported to DPI.

Sheyenne Valley Special Education Unit is another partner of the Oakes School District. We are billed annually for expenses that are over our Student Aid shared directly with the Unit.

Historical Financial Information

	2019-20	2020-21	2021-22	2022-23	2023-24
Taxable Valuation	\$21,737,408.00	\$22,299,924.00	\$22,274,121	\$22,721,596.00	\$23,280,481.00
Mill Levy					
General	63.67	62.49	65.94	68.05	70.00
Building	17.10	16.70	18.55	20.00	20.00
Specials					
Technology					
Tuition					
Special Reserve				3.00	
Miscellaneous					12.00
Sinking & Interest					

	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning General Fund Balance	\$1,165,940.87	\$1,163,222.93	\$947,191.61	\$823,485.43	\$1,196,796.94
General Fund Income					
Property Taxes	\$1,416,047.08	\$1,379,346.33	\$1,423,819.75	\$1,531,243.82	\$1,632,392.32
Drivers Education Tuition	\$3,900.00	\$4,700.00	\$4,900.00	\$6,900.00	\$6,750.00
Interest Income	\$11,594.63	\$3,124.08	\$2,507.42	\$7,9871.98	\$23,707.44
Tornado TV	\$815.49	\$1,450.70	\$1,710.35	\$180.00	
SRCTC Rental	\$43,241.22	\$41,431.46	\$39,186.63	\$40,989.96	\$40,989.96
MPR Rental	\$875.00		\$3,442.83		
Contributions/Donations	\$2,771.44	\$13,250.00	\$3,100.00		\$1,000.00
Lindsay USD Grant			\$23,750.00		
Miscellaneous	\$10,050.93	\$14,577.07	\$13,344.78	\$49,598.86	\$22,920.79
Per Pupil Aid	\$3,718,323.23	\$3,980,380.05	\$4,019,421.99	\$4,161,761.71	\$4,596,413.07
Transportation Aid	\$205,243.80	\$125,166.00	\$212,949.22	\$202,662.21	\$161,449.56
Behavioral Services Grant			\$7,466.50		
REAP	\$27,017.00	\$26,054.00			\$19,395.00
Choice Ready Grant					\$19,658.95
HQIM Grant					\$1,083.30
Other Restricted Fed Rev	\$43,847.88	\$33,331.00		\$67,836.04	\$11,560.98

Federal Grant Title I	\$90,865.08	\$53,620.93	\$138,930.85	\$127,111.83	\$96,279.00
Federal Grant Title II				\$1,640.24	
Federal Grant Title III					\$1,182.50
Title V	\$45,406.00	\$51,037.00	\$51,351.09		\$35,967.81
Federal Grant Esser I		\$130,644.00			
Federal Grant Esser II			\$266,705.25	\$49,102.75	\$1,700.00
Federal Grant Esser III			\$78,550.20	\$505,211.01	
Federal ESSR Learning Loss				\$35,711.52	\$57,998.27
Federal Grant Edu Corps		\$174,098.20			
Be Legendary Coaching Grant					\$20,000.00
E-rate					
Bus Grants					\$76,824.00
SOR Grant					\$1,100.00
CyberSecurity Grant					\$33,817.13
Transfer from Special Reserve			\$114,975.86	\$89,421.79	\$45,714.91
Activity Fund Transfer	\$9,934.50	\$11,958.80	\$18,328.00		
Asset Sales, Insurance Recoveries			\$6,700.00		
Spanish Reimbursement	\$23,800.00	\$28,500.00		-\$7,675.00	
SVSEU Reimbursement	\$19,140.70	\$9,296.89	\$23,232.02		\$31,587.59
Total General Fund Income	\$5,672,873.98	\$6,081,966.51	\$6,454,372.74	\$6,786,929.65	\$6,939,492.58

	2019-20	2020-21	2021-22	2022-23	2023-24
General Fund Expenditures					
Kindergarten		\$141,741.70	\$147,532.16	\$131,066.87	\$70,019.29
Elementary Instruction		\$1,397,217.16	\$1,446,496.79	\$1,187,527.74	\$1,409,847.00
Junior High Instruction		\$479,789.58	\$476,619.24	\$438,804.16	\$479,656.78
High School Instruction		\$670,853.67	\$595,044.17	\$607,610.42	\$534,837.18
EMH Special Education		\$9,540.27	\$25,611.13	\$16,455.00	\$33,098.51
Federal Grant Title I		\$95,643.50	\$100,926.10	\$163,249.55	\$147,267.23
Federal Grant Title III					\$1,142.23
Federal Grant Title IV		\$51,037.00			
Federal Grant Title V				\$47,592.55	\$35,967.81
Federal Grant Reap		\$9,606.00	\$6,192.26	\$15,747.74	\$19,395.00

Science of Reading				\$3,937.40	\$1,100.00
Federal Grant Esser I		\$141,896.58			
Federal Grant Esser II			\$264,455.25		\$156.09
Federal Grant Esser III		\$334,917.89	\$79,850.00		
Federal Grant Esser III Learning Loss				\$57,998.27	\$54,041.87
Federal Grant Resiliency		\$153,967.15			
Be Legendary Coaching					\$20,000.00
HQIM Grant					\$1,556.07
Choice Ready					\$19,190.25
PCBL Grant					\$11,560.98
Federal Grant Other		\$6,295.61	\$2,745.00	\$14,199.88	
Drivers Education		\$17,901.24	\$9,448.14	\$8,173.56	\$18,857.95
Tuition		\$6,191.79	\$3,910.04	\$3,891.36	\$12,134.00
SVSEU Tuition		\$167,983.21	\$212,144.44	\$319,782.76	\$777,032.36
SRCTC Tuition		\$224,863.38	\$244,957.00	\$211,119.77	\$326,524.36
SRO/Health Services		\$345.14	-\$39.03	\$42,989.23	\$31,956.92
Elementary Counselor		\$75,740.95	\$78,942.51	\$74,640.30	\$86,220.22
Junior High Counselor		\$13,365.62		\$43,473.58	\$59,259.96
Personalized Learning		\$6,877.43	\$138,054.31	\$11,666.77	\$5,140.53
Technology		\$156,574.75	\$210,544.96	\$137,665.96	\$171,840.54
Library		\$135,187.34	\$124,945.46	\$113,529.13	\$112,164.82
School Board		\$83,136.89	\$64,035.73	\$183,343.22	\$83,108.12
Apps/Software Fees		\$11,329.40	\$35,059.75	\$19,707.81	\$21,185.55
Superintendent		\$247,036.74	\$254,996.17	\$203,353.01	\$278,426.61
Elementary Principal		\$146,624.52	\$151,907.67	\$76,344.96	\$142,175.30
High School Principal		\$173,671.84	\$173,733.78	\$157,489.99	\$172,071.27
Business Manager		\$110,210.23	\$105,233.43	\$94,139.69	\$112,327.53
Custodian		\$631,013.79	\$660,770.99	\$718,667.22	\$683,988.60
SRCTC Building Repairs		\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Transportation		\$429,566.24	\$387,154.29	\$426,796.17	\$320,744.62
Spanish		\$29,961.29	\$30,069.10	\$23,362.15	\$4,533.96
Special Assessments		\$5,186.75	\$5,042.28	\$4,854.19	\$4,709.73
Transfer to Building Fund		\$95,000.00	\$114,975.86	\$89,421.79	
Transfer to Hot Lunch Fund				\$55,326.61	\$74,676.75

Transfer to Activities Fund		\$275,098.53	\$277,895.01	\$229,757.35	\$226,553.15
Transfer to Building Fund ESSER Money					\$409,052.00
SEEC and Cognia					\$13,076.16
Total General Fund Expenditures		\$6,285,274.65	\$6,454,253.99	\$6,496,367.21	\$7,011,597.30
Ending General Fund Balance		\$947,191.61	\$947,310.36	\$632,398.48	\$1,124,692.22