

November 29, 2021



School Finance Accountability Board: Report on General State Aid Accountabilities FY2021

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BACKGROUND

When the state's education funding formula was changed in 2016, the South Dakota Legislature included two accountabilities aimed at ensuring public school districts used the influx of funds, generated by a new half-penny sales tax, to improve teacher compensation. The two accountabilities are outlined in statute. One requires that increases in teacher compensation reach and maintain a certain level (SDCL 13-13-73.6); it expired at the end of FY 2021. The second has to do with a school district's allowable general fund cash balance (SDCL 13-13-73.5).

The School Finance Accountability Board (SFAB), also established in 2016, is responsible for reviewing districts' progress in meeting these accountabilities. The board may recommend waivers in cases where the requirements are not met, if deemed appropriate.

The following is a summary of state aid accountabilities for FY 2021.

FY 2021 GENERAL FUND CASH BALANCE CALCULATION

Summary

As a result of the COVID-19 pandemic, an unprecedented amount of federal funding has been granted to school districts across the nation, to address the impacts of COVID and to emerge stronger from the pandemic. South Dakota school districts began receiving these funds in FY 2021. The unexpected arrival of these funds has had an impact on school district cash balances.

Recognizing the position school districts were facing – trying to prudently spend federal funds while also staying within the general fund cash balance requirements – the School Finance Accountability Board took action to address the issue.

On Sept. 22, 2020, the School Finance Accountability Board passed a resolution (see Appendix A) to exclude federal Coronavirus Relief Funds (CRF) awarded to each school district from the lowest monthly cash balance calculation. The resolution was approved by the Legislature's Joint Committee on Appropriations on Nov. 18. The amount of CRF funds awarded to South Dakota school districts was equal to \$500 per student based on the district's fall 2019 census enrollment.

On Feb. 17, 2021, the board passed a second resolution. This resolution (see Appendix B) was in response to significant additional funding provided to school districts through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental

Appropriations (CRRSA) Act. It provided a blanket waiver from general fund cash balance penalties imposed for the period of July 1, 2021, through June 30, 2023. It is a two-year waiver that encompasses all funds granted related to COVID-19. This second resolution was approved by the Joint Committee on Appropriations on March 29, 2021, following the passage of the American Rescue Plan Act.

Under the approved waiver, public school districts will not be assessed a general fund cash balance penalty in FY 2022 and FY 2023. Although school district cash balance information continues to be collected and calculated, the context of the data should be considered relative to decisions school districts have made in response to COVID-19 funding available to them.

School districts need to be cognizant of the timelines surrounding the two-year waiver, monitor their cash balance information, and plan for a return to cash balance accountability thresholds for general state aid calculations in FY 2024.

On Sept. 30, 2021, all school district superintendents and business officials were notified of the automatic waiver of cash balance penalties based on FY 2021 data.

Cash Balance Calculation

Each school district reports its monthly general fund cash balance annually to the Department of Education. Once that data has been verified and the state aid fall enrollment count is finalized, the department completes the excess general fund cash balance calculation. The calculation for FY 2021 is described below.

1. The lowest monthly cash balance was adjusted to exclude the Coronavirus Relief Funds (CRF) receipted to the general fund.
2. The lowest monthly cash balance as a percent of general fund expenditures was calculated by dividing the adjusted lowest monthly cash balance by total general fund expenditures.
3. The State Aid Fall Enrollment (SAFE) from the current fiscal year or from the previous two fiscal years was used to determine the allowable general fund cash balance percentage categories:
 - a. 40% for a school district with the lowest SAFE count of 200 or fewer
 - b. 30% for a school district with the lowest SAFE count more than 200 but fewer than 600
 - c. 25% for a school district with the lowest SAFE count greater than or equal to 600

The results of the calculation for each school district in FY 2021 are shown in Appendix C. Twenty-one school districts exceeded the general fund cash balance requirement. Three of the districts do not receive state aid, and the remainder were subject to the blanket waiver. In reviewing the cash balance calculations, the context of the data should be considered relative to decisions school districts have made in response to the additional COVID-19 funding.

Requests for Waivers

Because of the blanket waiver of the general fund cash balance penalties described previously, no districts requested waivers for this accountability.

FY 2021 TEACHER COMPENSATION CALCULATION

Summary

The second accountability that school districts are held to is outlined in SDCL 13-13-73.6. FY 2021 was the last year for this accountability. "Teacher compensation" is defined as the instructional salary and benefits paid to or on behalf of certified teachers assigned to a K-12 self-contained class, course, or classroom situation in a single fiscal year. The statute states (in part):

"For each school district, the district's increase in average teacher compensation from fiscal year 2016 to 2017 shall be equal to at least eighty-five percent of the district's increase in local need, as defined in subdivision (2), from fiscal year 2016 to fiscal year 2017 and, notwithstanding any negotiated agreement, at least eighty-five percent of the increase in state aid to general education funding the school district receives for fiscal year 2017, less the amount of revenue generated in fiscal year 2016, shall be used to increase instructional salaries and benefits for certified instructional staff.

If a district fails to comply with the requirements of this section, state aid to general education funding to the district in fiscal year 2018 shall be decreased by an amount equal to fifty percent of the amount calculated in subdivision (2). For fiscal years 2019, 2020, and 2021, if a district's average teacher compensation is less than the district's average teacher compensation in fiscal year 2017, state aid to general education funding to the district in the following fiscal year shall be reduced by an amount equal to five hundred dollars for each teacher employed in the school district."

All school district superintendents and business officials were officially notified by the Department of Education of the status of their teacher compensation accountability on Sept. 30, 2021.

FY 2021 was the final year of the statutory requirement for the teacher compensation accountability.

Teacher Compensation Calculation

See SDCL 13-13-73.6, which states that for fiscal years 2019, 2020, and 2021, if a district's average teacher compensation is less than the district's average teacher compensation in fiscal year 2017, state aid to general education funding to the district in the following fiscal year shall be reduced by an amount equal to five hundred dollars for each teacher employed in the school district.

For FY 2021, all 149 school districts met the required teacher compensation accountability – reporting an average teacher compensation that met or exceeded the average teacher compensation reported in FY2017. From the time the new funding for teacher compensation was implemented in FY 2017, the reported average teacher compensation (instructional salary and benefits) increased 5.91% or \$3,584 by FY 2021. Seventy-four school districts reported an increase greater than the statewide percentage increase of 5.91%. See a breakdown of teacher compensation by district for FY 2021 in Appendix D. Appendix E shows the history of teacher salaries and compensation from FY 2017 to FY 2021.

Request for Waivers

No public school district waivers were necessary as all districts met the teacher compensation accountability.

RESOLUTION

WHEREAS, SDCL § 13-13-10.1 (8-10) limits the amount of cash balances for school districts:

13-13-10.1 (8) "Monthly cash balance," the total amount of money for each month in the school district's general fund, calculated by adding all deposits made during the month to the beginning cash balance and deducting all disbursements or payments made during the month;

(9) "General fund base percentage," is determined as follows:

(a) Forty percent for a school district with a fall enrollment as defined in subdivision (2A) of two hundred or less;

(b) Thirty percent for a school district with fall enrollment as defined in subdivision (2A) of more than two hundred but less than six hundred; and

(c) Twenty-five percent for a school district with fall enrollment as defined in subdivision (2A) greater than or equal to six hundred.

When determining the general fund base percentage, the secretary of the Department of Education shall use the lesser of the school district's fall enrollment as defined in subdivision (2A) for the current school year or the school district's fall enrollment from the previous two years;

(10) "Allowable general fund cash balance," the general fund base percentage multiplied by the district's general fund expenditures in the previous school

WHEREAS, SDCL § 13-13-73.5 requires a reduction of the state aid based upon the lowest general fund monthly balance from a school district:

13-13-73.5. Reduction of state aid by subtracting allowable general fund cash balance from lowest general fund monthly cash balance.

Beginning on July 1, 2018, a school district's state aid for general education as calculated pursuant to § 13-13-73 shall be reduced by subtracting the allowable general fund cash balance from the lowest general fund monthly cash balance. If the result is less than zero, the reduction equals zero.

A school district created or reorganized after July 1, 2016, is exempt from the reduction provided by this section for a period of three years immediately following its creation.

WHEREAS, an a federal emergency was declared by the President of the United States on March 13, 2020, after United States Secretary of Health and Human Services (HHS) declared a public health emergency on January 31, 2020, under section 319 of the Public Health Service Act (42 U.S.C. 247d), in response to COVID-19. This was followed by an Emergency Declaration by the Governor of South Dakota on March 13, 2020 due to the epidemic contagion known as COVID-19, and both emergencies are continued until such time that they expire due to the on-going spread of COVID-19,

Whereas, the Financial Accountability Board was established by the South Dakota Legislature by virtue of SDCL § 13-45-38. Certain inherent rights are given to this board to waive the provisions of SDCL § 13-13-73.5 if a school district can demonstrate that its lowest monthly general cash fund cash balance percentage is the result of special circumstances and to promulgate rules to establish factors for a waiver, to provide procedures for appeals of requests by school districts should a waiver not be granted, and specifically addresses that the waiver shall not affect retirement funds. Waivers are to be reviewed by the Joint Committee on Appropriations or the Interim Committee on Appropriations:

1-45-38. School Finance Accountability Board.

There is hereby created the School Finance Accountability Board within the Department of Education. The board shall consist of five members appointed by the Governor. The members shall serve a term of four years.

The board may recommend that the provisions of § 13-13-73.5 be waived for a school district if the district can demonstrate that its lowest monthly general cash fund cash balance percentage is the result of special circumstances.

The board may recommend that a penalty against a school district imposed under § 13-13-73.6 be waived, in whole or in part, if the district can demonstrate that its failure to comply with § 13-13-73.6 is due to special circumstances.

The School Finance Accountability Board shall promulgate rules pursuant to chapter 1-26 to establish the appeals process provided for in § 13-13-73.6, and to establish the factors that may be considered in considering a waiver requested by a school district, which shall include the impact of retirements.

The Joint Committee on Appropriations or the Interim Committee on Appropriations shall review any waivers of § 13-13-73.5 or 13-13-73.6 recommended by the School Finance Accountability Board. For a waiver recommended by the board under this section, the committee may provide any suggested change to the waiver. Not more than thirty days following receipt of a suggested change from the committee, the board may amend the recommended waiver in accordance with the suggested change and shall resubmit the recommended waiver. The Joint Committee on Appropriations or the Interim Committee on Appropriations shall approve, amend, or deny any waiver recommended by the board. The Department of Education shall annually report to the Governor and the Legislature the information collected pursuant to §§ 13-8-47 and 13-13-73.6.

FURTHER, WHEREAS Administrative Rules have not been established to address the factors to be considered for a waiver of 13-13-73.5, the Board is still authorized by law to waive these provisions.

AND WHEREAS, federal aid has been granted to South Dakota in order to provide relief to education. The granting of these funds have been through the Governor's Office and through the Department of Education. One such fund, the Coronavirus Relief Fund (CRF), is providing school districts funds due to the emergencies by and through Sub-Recipient Agreements. The amount of funding is outlined in these agreements as:


The State will provide Sub-Recipient \$500 per enrolled elementary and secondary student. The State's initial payment will be calculated as \$500 multiplied by 90% of Fall 2019 enrollment (rounded to the nearest whole number). The final payment will be calculated as \$500 multiplied by Fall 2020 enrollment, less all amounts previously advanced to Sub-recipient under this Agreement. In the event Sub-Recipient's Fall 2020 enrollment is less than 90% of Fall 2019 enrollment, making the final payment amount negative (an "Overpayment"), Sub-Recipient shall return the amount of the Overpayment to the State within 30 business days of the State's written notice of such Overpayment.

It is the belief from financial officers of many of the sub-recipient districts that the granting of these CRF funds will place a duty by virtue of the plain language of 13-13-73.5 on the Department of Education to reduce state aid due to the lowest general fund monthly cash balances being too high in school districts awarded these CRF amounts.

NOW THEREFORE, under the authority given to the board by ARSD § 24:44:01:02 to call a special meeting and the board members in attendance having met a quorum, it is hereby **RESOLVED** that the provision of SDCL 1-45-38 regarding special circumstances has been established due to the federal and state emergency orders caused by COVID-19. Be it further **RESOLVED** that a waiver will hereby be granted under 13-13-73.5 for any school districts who are awarded CRF funds. This waiver may be utilized for the remainder of the emergency periods.

RESOLUTION APPROVED BY VOTE 5 YAY 0 NAY

Approved by School Finance Accountability Board at meeting on September 22, 2020.


Terry Nebelsick, Superintendent Huron School District
Chairman of School Finance Accountability Board

9-28-2020
Date

RESOLUTION

WHEREAS, SDCL § 13-13-10.1 (8-10) defines the general fund cash balance limit a school district may carry:

13-13-10.1. Definitions.

- (8) "Monthly cash balance," the total amount of money for each month in the school district's general fund, calculated by adding all deposits made during the month to the beginning cash balance and deducting all disbursements or payments made during the month;
- (9) "General fund base percentage," is determined as follows:
 - (a) Forty percent for a school district with a fall enrollment as defined in subdivision (2A) of two hundred or less;
 - (b) Thirty percent for a school district with fall enrollment as defined in subdivision (2A) of more than two hundred but less than six hundred; and
 - (c) Twenty-five percent for a school district with fall enrollment as defined in subdivision (2A) greater than or equal to six hundred.When determining the general fund base percentage, the secretary of the Department of Education shall use the lesser of the school district's fall enrollment as defined in subdivision (2A) for the current school year or the school district's fall enrollment from the previous two years;
- (10) "Allowable general fund cash balance," the general fund base percentage multiplied by the district's general fund expenditures in the previous school year.

WHEREAS, SDCL § 13-13-73.5 requires a reduction of state aid received by a school district based upon the lowest general fund monthly balance:

13-13-73.5. Reduction of state aid by subtracting allowable general fund cash balance from lowest general fund monthly cash balance.

Beginning on July 1, 2018, a school district's state aid for general education as calculated pursuant to § 13-13-73 shall be reduced by subtracting the allowable general fund cash balance from the lowest general fund monthly cash balance. If the result is less than zero, the reduction equals zero.

A school district created or reorganized after July 1, 2016, is exempt from the reduction provided by this section for a period of three years immediately following its creation.

WHEREAS, a federal emergency was declared by the President of the United States on March 13, 2020, after the United States Secretary of Health and Human Services (HHS) declared a public health emergency on January 31, 2020, under section 319 of the Public Health Service Act (42 U.S.C. 247d), in response to COVID-19. This was followed by an Emergency Declaration by the Governor of South Dakota on March 13, 2020, due to the epidemic contagion known as COVID-19, and both emergencies are continued until such time that they expire due to the on-going spread of COVID-19,

WHEREAS, the School Finance Accountability Board (“Board”) was established by the South Dakota Legislature by virtue of SDCL §1-45-38. Certain inherent rights are given to this board to waive the provisions of SDCL § 13-13-73.5 if a school district can demonstrate that its lowest monthly general cash fund cash balance percentage is the result of special circumstances. Waivers are to be approved by the Joint Committee on Appropriations or the Interim Committee on Appropriations. Statutory provisions are as follows:

1-45-38. School Finance Accountability Board.

There is hereby created the School Finance Accountability Board within the Department of Education. The board shall consist of five members appointed by the Governor. The members shall serve a term of four years.

The board may recommend that the provisions of § 13-13-73.5 be waived for a school district if the district can demonstrate that its lowest monthly general cash fund cash balance percentage is the result of special circumstances.

The board may recommend that a penalty against a school district imposed under § 13-13-73.6 be waived, in whole or in part, if the district can demonstrate that its failure to comply with § 13-13-73.6 is due to special circumstances.

The School Finance Accountability Board shall promulgate rules pursuant to chapter 1-26 to establish the appeals process provided for in § 13-13-73.6, and to establish the factors that may be considered in considering a waiver requested by a school district, which shall include the impact of retirements.

The Joint Committee on Appropriations or the Interim Committee on Appropriations shall review any waivers of § 13-13-73.5 or 13-13-73.6 recommended by the School Finance Accountability Board. For a waiver recommended by the board under this section, the committee may provide any suggested change to the waiver. Not more than thirty days following receipt of a suggested change from the committee, the board may amend the recommended waiver in accordance with the suggested change and shall resubmit the recommended waiver. The Joint Committee on Appropriations or the Interim Committee on Appropriations shall approve, amend, or deny any waiver recommended by the board. The Department of Education shall annually report to the Governor and the Legislature the information collected pursuant to §§ 13-8-47 and 13-13-73.6.

WHEREAS, administrative rules have not been established to address the factors to be considered for a waiver of SDCL §13-13-73.5 and the Board is authorized by law to waive these provisions.

WHEREAS, federal aid has been granted to the State of South Dakota for the purpose of providing relief funds to educational agencies to address the impact that COVID-19 has had, and continues to have, on schools. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law. The CARES Act provided Education Stabilization Funds for the Governor’s Emergency Education Relief (GEER) Fund and Elementary and Secondary School Emergency Relief (ESSER) Fund. On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) was signed into law which added funds to GEER and ESSER. Granting of these funds results in over

\$190 million for school districts and education providers in South Dakota. Schools and education providers can expend funds through September 30, 2022 for the CARES Act and through September 30, 2023 for the CRRSA Act. Funds are intended to help States and school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools. By accepting these funds, the State of South Dakota must comply with Maintenance of Effort (MOE) requirements, including not cutting state aid to education disproportionately in the state budget.

Granting of these federal funds to public school districts will place a continuing duty by virtue of the plain language of SDCL §13-13-73.5 on the Department of Education to reduce state aid due to the lowest general fund monthly cash balances being higher than allowed in the coming fiscal years.

AND WHEREAS, the Board resolved by a unanimous vote on September 22, 2020 to grant school districts a waiver from SDCL §13-13-73.5 due to the influx of other federal funds received from the Coronavirus Relief Fund (CRF). The Joint Committee on Appropriations approved the resolution on November 18, 2020. This prior waiver continues and is in effect during the state of emergency as declared by executive order from the Governor of the State of South Dakota.

NOW THEREFORE, under the authority given to the Board by ARSD § 24:44:01:02 to call a special meeting and the board members in attendance having met a quorum, it is hereby

RESOLVED that the provision of SDCL §1-45-38 regarding special circumstances has been established due to the federal and state emergency orders caused by COVID-19 and by the influx of federal funds for ESSER and GEER.

BE IT FURTHER RESOLVED that a new waiver will hereby be granted so as not to reduce a school district's state aid as set forth in SDCL §13-13-73.5 due to the granting of COVID-19 related federal funds, which will be in addition to the prior waiver issued by the Board on September 22, 2020. The prior waiver will remain in effect through the remainder of the emergency periods. The new waiver is due to the increase in monies under the federal ESSER and GEER funds and will be in effect for the period of July 1, 2021 through June 30, 2023.

RESOLUTION APPROVED BY VOTE OF 5 YAY 0 NAY

Approved by the School Finance Accountability Board on 2-17, 2021.



Terry Nebelsick, Superintendent, Huron School District
Chairman of School Finance Accountability Board

2-22-2021

Date

APPENDIX C

Monthly Cash Balance Accountability - Based on FY2021 Annual Report

District Name	District Number	Adjusted Lowest Monthly Balance	Total General Fund Expenditures FY2021	Lowest Balance as % of Exp	Allowable % based on SAFE Counts 2019/2020/2021	Exceed Limits	NOTES
Aberdeen 06-1	6001	\$4,786,080	\$34,004,241	14.07%	25%	No	
Agar-Blunt-Onida 58-3	58003	\$2,509,954	\$3,469,374	72.35%	30%	Yes	Does not receive state aid
Alcester-Hudson 61-1	61001	\$600,371	\$3,341,523	17.97%	30%	No	
Andes Central 11-1	11001	(\$486,599)	\$4,677,443	-10.40%	30%	No	
Arlington 38-1	38001	\$138,761	\$2,962,504	4.68%	30%	No	
Armour 21-1	21001	\$422,853	\$2,064,044	20.49%	40%	No	
Avon 04-1	4001	\$529,038	\$2,219,562	23.84%	30%	No	
Baltic 49-1	49001	\$693,663	\$3,935,225	17.63%	30%	No	
Belle Fourche 09-1	9001	\$1,269,277	\$9,868,385	12.86%	25%	No	
Bennett County 03-1	3001	(\$61,015)	\$5,667,823	-1.08%	30%	No	
Beresford 61-2	61002	\$682,210	\$5,310,093	12.85%	25%	No	
Big Stone City 25-1	25001	\$214,305	\$1,241,526	17.26%	40%	No	
Bison 52-1	52001	\$224,758	\$1,822,568	12.33%	40%	No	
Bon Homme 04-2	4002	(\$229,711)	\$4,719,595	-4.87%	30%	No	
Bowdle 22-1	22001	\$180,842	\$1,480,829	12.21%	40%	No	
Brandon Valley 49-2	49002	\$4,581,822	\$31,168,549	14.70%	25%	No	
Bridgewater-Emery 30-3	30003	\$1,031,402	\$3,093,951	33.34%	30%	Yes	NO Waiver Required
Britton-Hecla 45-4	45004	\$371,770	\$3,568,335	10.42%	30%	No	
Brookings 05-1	5001	\$2,616,175	\$24,816,409	10.54%	25%	No	
Burke 26-2	26002	\$381,651	\$2,783,238	13.71%	30%	No	
Canistota 43-1	43001	\$583,676	\$2,138,299	27.30%	30%	No	
Canton 41-1	41001	\$1,182,547	\$6,445,472	18.35%	25%	No	
Castlewood 28-1	28001	\$498,041	\$2,451,012	20.32%	30%	No	
Centerville 60-1	60001	\$531,231	\$2,176,134	24.41%	30%	No	
Chamberlain 07-1	7001	(\$947,313)	\$8,513,636	-11.13%	25%	No	
Chester Area 39-1	39001	\$764,355	\$4,069,624	18.78%	30%	No	
Clark 12-2	12002	\$694,873	\$3,747,658	18.54%	30%	No	
Colman-Egan 50-5	50005	\$389,116	\$2,191,632	17.75%	30%	No	
Colome Consolidated 59-3	59003	\$716,272	\$2,177,335	32.90%	40%	No	
Corsica-Stickney 21-3	21003	\$695,262	\$2,689,740	25.85%	30%	No	
Custer 16-1	16001	(\$242,999)	\$8,190,547	-2.97%	25%	No	
Dakota Valley 61-8	61008	\$1,173,722	\$10,205,434	11.50%	25%	No	
De Smet 38-2	38002	\$836,879	\$2,826,844	29.60%	30%	No	
Dell Rapids 49-3	49003	\$736,951	\$6,917,344	10.65%	25%	No	
Deubrook Area 05-6	5006	\$1,025,528	\$3,383,473	30.31%	30%	Yes	NO Waiver Required
Deuel 19-4	19004	\$1,028,128	\$3,866,723	26.59%	30%	No	
Doland 56-2	56002	\$530,057	\$1,600,735	33.11%	40%	No	
Douglas 51-1	51001	(\$1,984,796)	\$23,373,283	-8.49%	25%	No	
Dupree 64-2	64002	(\$653,661)	\$5,209,825	-12.55%	30%	No	
Eagle Butte 20-1	20001	(\$772,689)	\$7,595,646	-10.17%	30%	No	
Edgemont 23-1	23001	\$659,656	\$1,879,649	35.09%	40%	No	
Edmunds Central 22-5	22005	\$587,343	\$1,908,566	30.77%	40%	No	
Elk Mountain 16-2	16002	\$274,140	\$214,539	127.78%	40%	Yes	Does not receive state aid
Elk Point-Jefferson 61-7	61007	\$753,525	\$4,900,091	15.38%	25%	No	
Elkton 05-3	5003	\$167,395	\$3,168,796	5.28%	30%	No	
Estelline 28-2	28002	\$545,684	\$2,468,011	22.11%	30%	No	
Ethan 17-1	17001	\$603,233	\$2,201,058	27.41%	30%	No	

District Name	District Number	Adjusted Lowest Monthly Balance	Total General Fund Expenditures FY2021	Lowest Balance as % of Exp	Allowable % based on SAFE Counts 2019/2020/2021	Exceed Limits	NOTES
Eureka 44-1	44001	\$692,043	\$1,918,518	36.07%	40%	No	
Faith 46-2	46002	\$671,910	\$1,575,351	42.65%	40%	Yes	NO Waiver Required
Faulkton Area 24-4	24004	\$889,433	\$3,259,738	27.29%	30%	No	
Flandreau 50-3	50003	\$922,268	\$5,625,187	16.40%	25%	No	
Florence 14-1	14001	\$662,942	\$2,206,439	30.05%	30%	Yes	NO Waiver Required
Frederick Area 06-2	6002	\$440,949	\$1,985,506	22.21%	40%	No	
Freeman 33-1	33001	\$961,222	\$3,362,008	28.59%	30%	No	
Garretson 49-4	49004	\$1,093,502	\$4,020,186	27.20%	30%	No	
Gayville-Volin 63-1	63001	\$682,428	\$2,277,372	29.97%	30%	No	
Gettysburg 53-1	53001	\$323,467	\$2,170,563	14.90%	30%	No	
Gregory 26-4	26004	\$747,469	\$3,253,769	22.97%	30%	No	
Groton Area 06-6	6006	\$1,115,789	\$5,025,262	22.20%	30%	No	
Haakon 27-1	27001	\$736,841	\$2,648,701	27.82%	30%	No	
Hamlin 28-3	28003	\$1,840,739	\$6,047,097	30.44%	25%	Yes	NO Waiver Required
Hanson 30-1	30001	\$602,408	\$3,059,862	19.69%	30%	No	
Harding County 31-1	31001	(\$687,203)	\$2,685,226	-25.59%	40%	No	
Harrisburg 41-2	41002	\$3,520,273	\$40,802,816	8.63%	25%	No	
Henry 14-2	14002	\$272,384	\$1,812,897	15.02%	40%	No	
Herreid 10-1	10001	\$407,737	\$1,486,628	27.43%	40%	No	
Highmore-Harrold 34-2	34002	(\$151,063)	\$2,361,520	-6.40%	30%	No	
Hill City 51-2	51002	\$11,285	\$4,448,300	0.25%	30%	No	
Hitchcock-Tulare 56-6	56006	\$5,113	\$2,422,733	0.21%	30%	No	
Hot Springs 23-2	23002	\$871,262	\$5,497,402	15.85%	25%	No	
Hoven 53-2	53002	\$795,632	\$1,786,921	44.53%	40%	Yes	Does not receive state aid
Howard 48-3	48003	(\$55,208)	\$3,425,085	-1.61%	30%	No	
Huron 02-2	2002	\$3,138,500	\$22,535,429	13.93%	25%	No	
Ipswich Public 22-6	22006	\$312,687	\$3,707,793	8.43%	30%	No	
Irene-Wakonda 13-3	13003	\$899,486	\$2,833,759	31.74%	30%	Yes	NO Waiver Required
Iroquois 02-3	2003	\$985,472	\$2,546,718	38.70%	30%	Yes	NO Waiver Required
Jones County 37-3	37003	\$144,402	\$1,922,452	7.51%	40%	No	
Kadoka Area 35-2	35002	\$78,183	\$4,378,056	1.79%	30%	No	
Kimball 07-2	7002	\$151,422	\$2,816,837	5.38%	30%	No	
Lake Preston 38-3	38003	\$1,018,940	\$2,173,216	46.89%	40%	Yes	NO Waiver Required
Langford Area 45-5	45005	\$644,722	\$2,126,497	30.32%	30%	Yes	NO Waiver Required
Lead-Deadwood 40-1	40001	\$2,060,851	\$8,508,928	24.22%	25%	No	
Lemmon 52-4	52004	(\$293,755)	\$2,946,829	-9.97%	30%	No	
Lennox 41-4	41004	\$1,713,807	\$7,672,874	22.34%	25%	No	
Leola 44-2	44002	\$444,416	\$2,355,126	18.87%	30%	No	
Lyman 42-1	42001	(\$162,588)	\$4,766,455	-3.41%	30%	No	
Madison Central 39-2	39002	\$970,135	\$8,453,231	11.48%	25%	No	
Marion 60-3	60003	\$129,704	\$2,273,206	5.71%	40%	No	
McCook Central 43-7	43007	\$504,764	\$3,421,845	14.75%	30%	No	
McIntosh 15-1	15001	(\$15,631)	\$3,165,722	-0.49%	40%	No	
McLaughlin 15-2	15002	(\$3,050,888)	\$7,242,345	-42.13%	30%	No	
Meade 46-1	46001	\$4,407,525	\$21,759,345	20.26%	25%	No	
Menno 33-2	33002	\$430,319	\$3,027,358	14.21%	30%	No	
Milbank 25-4	25004	\$2,092,175	\$7,750,459	26.99%	25%	Yes	NO Waiver Required
Miller 29-4	29004	\$674,995	\$4,415,023	15.29%	30%	No	
Mitchell 17-2	17002	\$4,987,180	\$20,746,641	24.04%	25%	No	
Mobridge-Pollock 62-6	62006	\$1,046,984	\$5,151,400	20.32%	25%	No	

District Name	District Number	Adjusted Lowest Monthly Balance	Total General Fund Expenditures FY2021	Lowest Balance as % of Exp	Allowable % based on SAFE Counts 2019/2020/2021	Exceed Limits	NOTES
Montrose 43-2	43002	\$583,923	\$2,238,781	26.08%	30%	No	
Mount Vernon 17-3	17003	\$806,416	\$2,172,741	37.12%	30%	Yes	NO Waiver Required
New Underwood 51-3	51003	\$660,743	\$2,037,824	32.42%	30%	Yes	NO Waiver Required
Newell 09-2	9002	\$484,362	\$2,491,555	19.44%	30%	No	
Northwestern Area 56-7	56007	\$572,780	\$2,663,522	21.50%	30%	No	
Oelrichs 23-3	23003	(\$13,675)	\$1,878,905	-0.73%	40%	No	
Oglala Lakota 65-1	65001	(\$7,481,451)	\$27,458,131	-27.25%	25%	No	
Oldham-Ramona 39-5	39005	\$510,339	\$1,755,474	29.07%	40%	No	
Parker 60-4	60004	\$687,523	\$3,739,593	18.38%	30%	No	
Parkston 33-3	33003	\$1,136,537	\$4,496,227	25.28%	30%	No	
Pierre 32-2	32002	\$4,997,880	\$19,597,293	25.50%	25%	Yes	NO Waiver Required
Plankinton 01-1	1001	\$1,021,881	\$2,909,746	35.12%	30%	Yes	NO Waiver Required
Platte-Geddes 11-5	11005	\$1,012,176	\$4,413,565	22.93%	30%	No	
Rapid City Area 51-4	51004	(\$666,130)	\$98,477,165	-0.68%	25%	No	
Redfield 56-4	56004	\$619,670	\$4,592,379	13.49%	30%	No	
Rosholt 54-4	54004	\$286,137	\$2,418,569	11.83%	30%	No	
Rutland 39-4	39004	\$688,909	\$1,756,974	39.21%	40%	No	
Sanborn Central 55-5	55005	\$317,079	\$2,163,202	14.66%	40%	No	
Scotland 04-3	4003	\$884,218	\$2,490,424	35.50%	30%	Yes	NO Waiver Required
Selby Area 62-5	62005	\$765,096	\$2,131,302	35.90%	40%	No	
Sioux Falls 49-5	49005	\$10,074,975	\$185,310,146	5.44%	25%	No	
Sioux Valley 05-5	5005	\$1,076,672	\$5,077,443	21.21%	25%	No	
Sisseton 54-2	54002	\$197,898	\$9,313,310	2.12%	25%	No	
Smee 15-3	15003	(\$771,564)	\$3,501,907	-22.03%	40%	No	
South Central 26-5	26005	(\$233,199)	\$1,375,439	-16.95%	40%	No	
Spearfish 40-2	40002	\$4,002,927	\$16,470,991	24.30%	25%	No	
Stanley County 57-1	57001	(\$347,629)	\$4,401,274	-7.90%	30%	No	
Summit 54-6	54006	\$492,211	\$1,777,284	27.69%	40%	No	
Tea Area 41-5	41005	\$803,737	\$13,312,519	6.04%	25%	No	
Timber Lake 20-3	20003	\$86,268	\$4,484,934	1.92%	30%	No	
Todd County 66-1	66001	\$652,612	\$25,261,761	2.58%	25%	No	
Tripp-Delmont 33-5	33005	\$785,043	\$2,187,604	35.89%	40%	No	
Tri-Valley 49-6	49006	\$1,389,907	\$7,572,880	18.35%	25%	No	
Vermillion 13-1	13001	\$2,149,412	\$9,783,949	21.97%	25%	No	
Viborg-Hurley 60-6	60006	\$920,734	\$2,954,616	31.16%	30%	Yes	NO Waiver Required
Wagner Community 11-4	11004	(\$1,742,265)	\$9,458,868	-18.42%	25%	No	
Wall 51-5	51005	\$68,212	\$2,692,406	2.53%	30%	No	
Warner 06-5	6005	\$504,801	\$2,401,586	21.02%	30%	No	
Watertown 14-4	14004	\$5,016,385	\$27,908,101	17.97%	25%	No	
Waubay 18-3	18003	\$268,861	\$2,184,112	12.31%	40%	No	
Waverly 14-5	14005	\$141,121	\$2,334,639	6.04%	30%	No	
Webster Area 18-5	18005	\$754,425	\$4,149,849	18.18%	30%	No	
Wessington Springs 36-2	36002	\$918,315	\$3,230,766	28.42%	30%	No	
West Central 49-7	49007	\$2,512,290	\$10,334,965	24.31%	25%	No	
White Lake 01-3	1003	\$624,215	\$1,422,149	43.89%	40%	Yes	NO Waiver Required
White River 47-1	47001	(\$754,006)	\$4,956,037	-15.21%	30%	No	
Willow Lake 12-3	12003	\$617,461	\$2,562,488	24.10%	30%	No	
Wilmot 54-7	54007	\$391,565	\$2,017,470	19.41%	30%	No	
Winner 59-2	59002	\$782,895	\$6,169,934	12.69%	25%	No	
Wolsey-Wessington 02-6	2006	\$499,135	\$3,090,111	16.15%	30%	No	

District Name	District Number	Adjusted Lowest Monthly Balance	Total General Fund Expenditures FY2021	Lowest Balance as % of Exp	Allowable % based on SAFE Counts 2019/2020/2021	Exceed Limits	NOTES
Woonsocket 55-4	55004	\$661,426	\$1,992,106	33.20%	30%	Yes	NO Waiver Required
Yankton 63-3	63003	\$3,704,693	\$21,582,258	17.17%	25%	No	

APPENDIX D

FY2021 Teacher Compensation Summary

as of 09/30/2021



District Name	2021 Total FTE	2021 Total Salary	2021 Total Compensation (Salary + Benefits)	2021 Average Teacher Compensation	2017 Average Teacher Compensation	Met Accountability
Aberdeen 06-1	300.76	\$15,097,145	\$19,645,983	\$65,321	\$61,769	Y
Agar-Blunt-Onida 58-3	28.19	\$1,297,027	\$1,696,355	\$60,176	\$55,834	Y
Alcester-Hudson 61-1	28.80	\$1,299,965	\$1,614,820	\$56,070	\$50,930	Y
Andes Central 11-1	33.00	\$1,627,719	\$2,144,042	\$64,971	\$59,760	Y
Arlington 38-1	22.37	\$1,042,754	\$1,391,392	\$62,199	\$56,680	Y
Armour 21-1	21.07	\$922,372	\$1,206,340	\$57,254	\$54,081	Y
Avon 04-1	20.03	\$905,871	\$1,138,607	\$56,845	\$55,475	Y
Baltic 49-1	35.48	\$1,717,376	\$2,139,111	\$60,291	\$57,149	Y
Belle Fourche 09-1	95.46	\$4,392,615	\$5,686,773	\$59,572	\$57,951	Y
Bennett County 03-1	41.50	\$1,927,376	\$2,469,716	\$59,511	\$57,374	Y
Beresford 61-2	49.30	\$2,347,678	\$2,927,219	\$59,376	\$57,264	Y
Big Stone City 25-1	9.77	\$408,746	\$480,802	\$49,212	\$47,037	Y
Bison 52-1	17.50	\$841,956	\$976,804	\$55,817	\$54,133	Y
Bon Homme 04-2	42.46	\$1,869,824	\$2,427,112	\$57,162	\$50,685	Y
Bowdle 22-1	16.00	\$666,937	\$883,569	\$55,223	\$51,154	Y
Brandon Valley 49-2	255.05	\$13,894,900	\$18,663,883	\$73,177	\$65,884	Y
Bridgewater-Emery 30-3	27.90	\$1,218,348	\$1,556,839	\$55,801	\$51,558	Y
Britton-Hecla 45-4	30.57	\$1,405,882	\$1,739,551	\$56,904	\$54,768	Y
Brookings 05-1	234.56	\$11,222,796	\$14,963,272	\$63,793	\$61,500	Y
Burke 26-2	21.96	\$1,119,730	\$1,441,943	\$65,662	\$62,271	Y
Canistota 43-1	20.16	\$938,824	\$1,180,250	\$58,544	\$56,861	Y
Canton 41-1	61.88	\$2,910,957	\$3,592,949	\$58,063	\$54,426	Y
Castlewood 28-1	18.60	\$840,738	\$1,116,719	\$60,039	\$57,850	Y
Centerville 60-1	20.49	\$895,744	\$1,239,877	\$60,511	\$59,984	Y
Chamberlain 07-1	78.82	\$3,701,825	\$4,839,917	\$61,405	\$58,327	Y
Chester Area 39-1	35.55	\$1,771,719	\$2,377,813	\$66,886	\$64,028	Y
Clark 12-2	37.74	\$1,744,450	\$2,204,361	\$58,409	\$54,075	Y
Colman-Egan 50-5	20.00	\$863,350	\$1,066,439	\$53,322	\$50,835	Y
Colome Consolidated 59-3	21.25	\$902,206	\$1,167,106	\$54,923	\$51,657	Y
Corsica-Stickney 21-3	22.15	\$977,272	\$1,220,213	\$55,089	\$54,033	Y
Custer 16-1	68.31	\$3,092,861	\$4,053,002	\$59,332	\$55,008	Y
Dakota Valley 61-8	88.95	\$4,606,681	\$5,759,411	\$64,749	\$60,490	Y
De Smet 38-2	24.22	\$1,119,626	\$1,511,348	\$62,401	\$57,521	Y
Dell Rapids 49-3	64.73	\$2,992,749	\$3,801,415	\$58,727	\$56,472	Y
Deubrook Area 05-6	32.35	\$1,516,557	\$1,957,415	\$60,507	\$58,719	Y
Deuel 19-4	38.35	\$1,770,501	\$2,271,989	\$59,244	\$57,302	Y
Doland 56-2	17.62	\$810,312	\$1,069,765	\$60,713	\$55,721	Y
Douglas 51-1	179.63	\$10,291,199	\$12,774,355	\$71,115	\$67,320	Y
Dupree 64-2	33.74	\$1,825,536	\$2,388,269	\$70,784	\$65,445	Y
Eagle Butte 20-1	46.75	\$2,663,831	\$3,478,763	\$74,412	\$67,524	Y
Edgemont 23-1	15.72	\$710,665	\$869,881	\$55,336	\$52,803	Y
Edmunds Central 22-5	17.17	\$763,953	\$1,023,037	\$59,583	\$55,771	Y
Elk Mountain 16-2	1.75	\$77,996	\$86,283	\$49,305	\$40,942	Y
Elk Point-Jefferson 61-7	46.62	\$2,156,607	\$2,613,722	\$56,064	\$54,669	Y
Elkton 05-3	30.69	\$1,281,018	\$1,760,244	\$57,356	\$57,076	Y
Estelline 28-2	21.43	\$991,225	\$1,295,095	\$60,434	\$59,770	Y
Ethan 17-1	20.73	\$973,872	\$1,202,714	\$58,018	\$53,946	Y

FY2021 Teacher Compensation Summary

as of 09/30/2021



District Name	2021 Total FTE	2021 Total Salary	2021 Total Compensation (Salary + Benefits)	2021 Average Teacher Compensation	2017 Average Teacher Compensation	Met Accountability
Eureka 44-1	17.79	\$744,159	\$1,021,079	\$57,396	\$55,253	Y
Faith 46-2	13.76	\$582,718	\$704,416	\$51,193	\$48,874	Y
Faulkton Area 24-4	29.10	\$1,328,666	\$1,774,213	\$60,970	\$54,405	Y
Flandreau 50-3	60.69	\$2,562,720	\$3,136,523	\$51,681	\$48,309	Y
Florence 14-1	19.57	\$942,313	\$1,233,613	\$63,036	\$58,185	Y
Frederick Area 06-2	17.06	\$760,761	\$959,775	\$56,259	\$52,101	Y
Freeman 33-1	27.12	\$1,224,728	\$1,718,881	\$63,381	\$61,339	Y
Garretson 49-4	33.24	\$1,559,238	\$1,933,839	\$58,178	\$55,673	Y
Gayville-Volin 63-1	21.93	\$972,055	\$1,266,586	\$57,756	\$53,658	Y
Gettysburg 53-1	22.09	\$936,449	\$1,185,200	\$53,653	\$50,203	Y
Gregory 26-4	33.12	\$1,549,884	\$1,976,687	\$59,683	\$54,838	Y
Groton Area 06-6	43.14	\$2,120,659	\$2,791,933	\$64,718	\$60,293	Y
Haakon 27-1	19.00	\$878,272	\$1,093,158	\$57,535	\$55,069	Y
Hamlin 28-3	51.18	\$2,455,956	\$3,178,195	\$62,098	\$56,831	Y
Hanson 30-1	30.12	\$1,313,474	\$1,602,293	\$53,197	\$49,223	Y
Harding County 31-1	19.48	\$888,750	\$1,176,549	\$60,398	\$59,133	Y
Harrisburg 41-2	385.81	\$19,549,454	\$24,334,874	\$63,075	\$55,634	Y
Henry 14-2	15.65	\$740,727	\$924,475	\$59,072	\$53,080	Y
Herreid 10-1	12.92	\$590,462	\$702,849	\$54,400	\$54,153	Y
Highmore-Harrold 34-2	21.41	\$968,017	\$1,243,391	\$58,075	\$56,824	Y
Hill City 51-2	34.25	\$1,632,739	\$2,055,497	\$60,015	\$59,577	Y
Hitchcock-Tulare 56-6	25.00	\$1,097,672	\$1,456,864	\$58,275	\$57,188	Y
Hot Springs 23-2	54.28	\$2,384,349	\$2,973,771	\$54,786	\$54,403	Y
Hoven 53-2	17.57	\$737,746	\$1,030,628	\$58,658	\$50,606	Y
Howard 48-3	29.73	\$1,342,632	\$1,719,300	\$57,830	\$54,312	Y
Huron 02-2	170.87	\$8,758,228	\$11,400,984	\$66,723	\$63,629	Y
Ipswich Public 22-6	34.59	\$1,586,148	\$2,087,769	\$60,358	\$56,563	Y
Irene-Wakonda 13-3	23.36	\$1,025,979	\$1,445,896	\$61,896	\$56,006	Y
Iroquois 02-3	19.19	\$894,525	\$1,186,826	\$61,846	\$60,464	Y
Jones County 37-3	18.80	\$817,050	\$1,042,674	\$55,461	\$50,944	Y
Kadoka Area 35-2	35.28	\$1,596,320	\$2,098,198	\$59,473	\$55,065	Y
Kimball 07-2	29.67	\$1,392,932	\$1,715,700	\$57,826	\$53,994	Y
Lake Preston 38-3	17.35	\$759,834	\$1,016,626	\$58,595	\$54,749	Y
Langford Area 45-5	19.49	\$897,838	\$1,170,072	\$60,034	\$57,526	Y
Lead-Deadwood 40-1	62.00	\$3,154,861	\$4,376,421	\$70,587	\$64,258	Y
Lemmon 52-4	22.46	\$1,111,110	\$1,357,388	\$60,436	\$59,044	Y
Lennox 41-4	74.38	\$3,496,261	\$4,377,563	\$58,854	\$54,150	Y
Leola 44-2	24.76	\$1,065,982	\$1,380,494	\$55,755	\$52,015	Y
Lyman 42-1	40.37	\$1,966,740	\$2,580,177	\$63,913	\$60,202	Y
Madison Central 39-2	81.25	\$4,116,370	\$5,112,039	\$62,917	\$59,835	Y
Marion 60-3	21.10	\$921,911	\$1,229,983	\$58,293	\$51,730	Y
McCook Central 43-7	33.16	\$1,538,238	\$1,944,821	\$58,650	\$57,034	Y
McIntosh 15-1	18.20	\$924,753	\$1,273,628	\$69,980	\$64,879	Y
McLaughlin 15-2	41.34	\$2,082,941	\$2,734,401	\$66,144	\$56,648	Y
Meade 46-1	206.58	\$9,922,914	\$12,387,219	\$59,963	\$58,847	Y
Menno 33-2	29.85	\$1,366,491	\$1,818,224	\$60,912	\$55,736	Y
Milbank 25-4	68.22	\$3,496,731	\$4,500,465	\$65,970	\$58,958	Y
Miller 29-4	43.63	\$1,984,829	\$2,463,100	\$56,454	\$47,302	Y
Mitchell 17-2	179.26	\$9,416,397	\$11,930,642	\$66,555	\$64,527	Y

FY2021 Teacher Compensation Summary

as of 09/30/2021



District Name	2021 Total FTE	2021 Total Salary	2021 Total Compensation (Salary + Benefits)	2021 Average Teacher Compensation	2017 Average Teacher Compensation	Met Accountability
Mobridge-Pollock 62-6	40.76	\$1,974,660	\$2,543,163	\$62,394	\$60,290	Y
Montrose 43-2	19.70	\$940,526	\$1,201,196	\$60,974	\$55,546	Y
Mount Vernon 17-3	17.57	\$794,439	\$1,023,865	\$58,273	\$56,710	Y
New Underwood 51-3	16.54	\$743,140	\$952,802	\$57,606	\$56,446	Y
Newell 09-2	24.12	\$992,054	\$1,283,512	\$53,214	\$52,132	Y
Northwestern Area 56-7	19.65	\$984,904	\$1,264,258	\$64,339	\$54,278	Y
Oelrichs 23-3	13.50	\$592,828	\$747,647	\$55,381	\$53,602	Y
Oglala Lakota County 65-1	112.34	\$6,634,894	\$8,452,063	\$75,236	\$68,778	Y
Oldham-Ramona 39-5	18.56	\$765,428	\$973,556	\$52,455	\$49,376	Y
Parker 60-4	35.00	\$1,585,441	\$1,924,280	\$54,979	\$51,042	Y
Parkston 33-3	44.17	\$2,076,058	\$2,678,108	\$60,632	\$57,053	Y
Pierre 32-2	171.86	\$8,682,002	\$10,436,831	\$60,729	\$57,030	Y
Plankinton 01-1	23.17	\$1,063,373	\$1,292,410	\$55,779	\$53,428	Y
Platte-Geddes 11-5	42.30	\$2,018,549	\$2,625,231	\$62,062	\$59,655	Y
Rapid City Area 51-4	869.95	\$44,426,499	\$56,583,333	\$65,042	\$64,058	Y
Redfield 56-4	45.00	\$2,072,592	\$2,669,596	\$59,324	\$57,346	Y
Rosholt 54-4	21.57	\$1,034,595	\$1,348,808	\$62,532	\$59,923	Y
Rutland 39-4	21.34	\$819,433	\$1,017,289	\$47,671	\$43,431	Y
Sanborn Central 55-5	19.00	\$829,629	\$1,008,159	\$53,061	\$50,961	Y
Scotland 04-3	22.50	\$955,280	\$1,237,836	\$55,015	\$52,643	Y
Selby Area 62-5	17.08	\$744,794	\$1,005,836	\$58,890	\$55,976	Y
Sioux Falls 49-5	1,575.73	\$83,659,286	\$114,674,506	\$72,775	\$68,432	Y
Sioux Valley 05-5	44.44	\$2,107,621	\$2,701,804	\$60,797	\$59,059	Y
Sisseton 54-2	73.54	\$3,541,736	\$4,469,155	\$60,772	\$56,936	Y
Smee 15-3	19.00	\$943,375	\$1,210,167	\$63,693	\$61,774	Y
South Central 26-5	6.57	\$325,412	\$428,394	\$65,205	\$57,038	Y
Spearfish 40-2	161.47	\$7,941,734	\$9,680,123	\$59,950	\$56,562	Y
Stanley County 57-1	33.63	\$1,476,393	\$1,970,788	\$58,602	\$54,103	Y
Summit 54-6	13.61	\$554,360	\$722,519	\$53,087	\$49,934	Y
Tea Area 41-5	122.65	\$5,855,793	\$7,353,976	\$59,959	\$56,031	Y
Timber Lake 20-3	35.53	\$1,811,768	\$2,378,647	\$66,948	\$59,077	Y
Todd County 66-1	155.77	\$7,928,528	\$10,280,917	\$66,001	\$60,414	Y
Tripp-Delmont 33-5	18.33	\$777,746	\$1,070,218	\$58,386	\$51,010	Y
Tri-Valley 49-6	67.50	\$3,266,427	\$4,155,448	\$61,562	\$60,660	Y
Vermillion 13-1	88.28	\$4,120,631	\$5,323,516	\$60,303	\$58,678	Y
Viborg-Hurley 60-6	26.00	\$1,123,488	\$1,497,541	\$57,598	\$52,260	Y
Wagner Community 11-4	68.85	\$3,622,341	\$4,508,322	\$65,480	\$62,800	Y
Wall 51-5	22.06	\$1,061,525	\$1,368,227	\$62,023	\$61,886	Y
Warner 06-5	21.82	\$1,002,641	\$1,291,145	\$59,173	\$57,357	Y
Watertown 14-4	234.52	\$12,051,472	\$15,258,422	\$65,062	\$64,496	Y
Waubay 18-3	17.68	\$756,845	\$1,041,248	\$58,894	\$58,502	Y
Waverly 14-5	19.10	\$859,999	\$1,161,163	\$60,794	\$58,631	Y
Webster Area 18-5	35.54	\$1,616,427	\$2,029,830	\$57,114	\$55,255	Y
Wessington Springs 36-2	27.56	\$1,189,493	\$1,538,184	\$55,812	\$53,436	Y
West Central 49-7	91.18	\$4,495,555	\$5,516,787	\$60,504	\$59,155	Y
White Lake 01-3	12.92	\$557,923	\$675,124	\$52,254	\$52,085	Y
White River 47-1	39.68	\$1,781,004	\$2,286,249	\$57,617	\$52,950	Y
Willow Lake 12-3	22.63	\$1,090,229	\$1,410,542	\$62,331	\$58,158	Y
Wilmot 54-7	16.07	\$678,675	\$867,416	\$53,977	\$51,563	Y

FY2021 Teacher Compensation Summary

as of 09/30/2021



District Name	2021 Total FTE	2021 Total Salary	2021 Total Compensation (Salary + Benefits)	2021 Average Teacher Compensation	2017 Average Teacher Compensation	Met Accountability
Winner 59-2	52.69	\$2,532,756	\$3,164,737	\$60,063	\$55,393	Y
Wolsey-Wessington 02-6	27.00	\$1,224,273	\$1,622,729	\$60,101	\$54,363	Y
Woonsocket 55-4	21.00	\$867,268	\$1,147,243	\$54,631	\$52,895	Y
Yankton 63-3	166.40	\$8,837,253	\$12,095,043	\$72,687	\$67,054	Y
	9,741.73	\$482,970,369	\$626,112,293			
Average Teacher Compensation - Statewide			\$64,271		\$60,687	
Average Teacher Salary - Statewide			\$49,577		\$47,096	

APPENDIX E

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2021

as of 9/30/2021



District Name	FY2017 Average Teacher Salary	FY2018 Average Teacher Salary	FY2019 Average Teacher Salary	FY2020 Average Teacher Salary	FY2021 Average Teacher Salary	% change 2017 to 2021	FY2017 Average Teacher Compensation	FY2018 Average Teacher Compensation	FY2019 Average Teacher Compensation	FY2020 Average Teacher Compensation	FY2021 Average Teacher Compensation	% change 2017 to 2021
Aberdeen 06-1	\$47,879	\$48,431	\$48,761	\$50,003	\$50,197	4.84%	\$61,769	\$62,551	\$62,861	\$64,733	\$65,321	5.75%
Agar-Blunt-Onida 58-3	\$42,557	\$43,267	\$44,273	\$45,417	\$46,010	8.11%	\$55,834	\$57,484	\$57,884	\$59,201	\$60,176	7.78%
Alcester-Hudson 61-1	\$41,071	\$42,110	\$43,404	\$44,410	\$45,138	9.90%	\$50,930	\$51,872	\$54,146	\$54,843	\$56,070	10.09%
Andes Central 11-1	\$45,336	\$45,969	\$47,775	\$49,322	\$49,325	8.80%	\$59,760	\$61,251	\$63,514	\$65,034	\$64,971	8.72%
Arlington 38-1	\$43,504	\$45,068	\$45,581	\$45,819	\$46,614	7.15%	\$56,680	\$58,659	\$59,230	\$60,339	\$62,199	9.74%
Armour 21-1	\$40,552	\$41,821	\$42,805	\$43,214	\$43,777	7.95%	\$54,081	\$56,138	\$57,050	\$56,763	\$57,254	5.87%
Avon 04-1	\$43,716	\$43,786	\$43,675	\$44,031	\$45,226	3.45%	\$55,475	\$55,522	\$55,973	\$55,820	\$56,845	2.47%
Baltic 49-1	\$45,406	\$45,732	\$46,167	\$46,996	\$48,404	6.60%	\$57,149	\$57,659	\$57,958	\$58,463	\$60,291	5.50%
Belle Fourche 09-1	\$43,722	\$44,128	\$44,541	\$45,518	\$46,015	5.24%	\$57,951	\$58,162	\$58,730	\$59,429	\$59,572	2.80%
Bennett County 03-1	\$44,398	\$44,779	\$44,777	\$45,769	\$46,443	4.61%	\$57,374	\$60,420	\$58,344	\$58,979	\$59,511	3.72%
Beresford 61-2	\$46,340	\$46,724	\$46,678	\$46,683	\$47,620	2.76%	\$57,264	\$57,459	\$57,793	\$57,878	\$59,376	3.69%
Big Stone City 25-1	\$40,257	\$41,723	\$40,049	\$41,296	\$41,837	3.92%	\$47,037	\$49,033	\$47,043	\$48,459	\$49,212	4.62%
Bison 52-1	\$46,851	\$47,269	\$47,573	\$48,312	\$48,112	2.69%	\$54,133	\$54,623	\$55,068	\$56,044	\$55,817	3.11%
Bon Homme 04-2	\$39,679	\$41,498	\$42,740	\$43,048	\$44,037	10.98%	\$50,685	\$52,571	\$54,749	\$55,278	\$57,162	12.78%
Bowdle 22-1	\$39,670	\$40,856	\$39,684	\$40,260	\$41,684	5.08%	\$51,154	\$53,702	\$52,754	\$52,561	\$55,223	7.95%
Brandon Valley 49-2	\$49,588	\$50,189	\$51,619	\$53,576	\$54,479	9.86%	\$65,884	\$66,932	\$68,981	\$71,619	\$73,177	11.07%
Bridgewater-Emery 30-3	\$40,084	\$40,898	\$41,908	\$42,969	\$43,668	8.94%	\$51,558	\$52,292	\$53,601	\$54,232	\$55,801	8.23%
Britton-Hecla 45-4	\$44,537	\$44,005	\$44,152	\$44,664	\$45,989	3.26%	\$54,768	\$54,879	\$55,043	\$55,568	\$56,904	3.90%
Brookings 05-1	\$46,366	\$46,584	\$46,475	\$47,200	\$47,846	3.19%	\$61,500	\$61,510	\$61,648	\$63,452	\$63,793	3.73%
Burke 26-2	\$47,997	\$49,011	\$49,721	\$50,205	\$50,990	6.24%	\$62,271	\$63,594	\$64,378	\$64,712	\$65,662	5.45%
Canistota 43-1	\$44,839	\$45,227	\$44,690	\$45,293	\$46,569	3.86%	\$56,861	\$57,861	\$57,049	\$57,005	\$58,544	2.96%
Canton 41-1	\$44,132	\$44,034	\$44,679	\$46,473	\$47,042	6.59%	\$54,426	\$54,239	\$54,911	\$57,294	\$58,063	6.68%
Castlewood 28-1	\$44,761	\$43,789	\$44,778	\$44,782	\$45,201	0.98%	\$57,850	\$57,624	\$59,394	\$59,924	\$60,039	3.78%
Centerville 60-1	\$42,711	\$43,178	\$43,749	\$44,290	\$43,716	2.35%	\$59,984	\$60,847	\$60,542	\$61,287	\$60,511	0.88%
Chamberlain 07-1	\$44,840	\$45,195	\$45,299	\$45,704	\$46,966	4.74%	\$58,327	\$58,967	\$59,524	\$59,976	\$61,405	5.28%
Chester Area 39-1	\$46,847	\$47,124	\$47,737	\$49,440	\$49,837	6.38%	\$64,028	\$63,323	\$64,103	\$66,774	\$66,886	4.46%
Clark 12-2	\$44,128	\$44,985	\$45,225	\$46,290	\$46,223	4.75%	\$54,075	\$55,996	\$57,190	\$58,556	\$58,409	8.01%
Colman-Egan 50-5	\$40,101	\$40,154	\$40,369	\$41,356	\$43,168	7.65%	\$50,835	\$50,392	\$51,011	\$51,355	\$53,322	4.89%
Colome Consolidated 59-3	\$41,038	\$40,563	\$41,283	\$41,774	\$42,457	3.46%	\$51,657	\$51,851	\$52,013	\$53,010	\$54,923	6.32%
Corsica-Stickney 21-3	\$43,790	\$43,384	\$43,521	\$44,539	\$44,121	0.76%	\$54,033	\$53,540	\$54,334	\$54,904	\$55,089	1.95%
Custer 16-1	\$43,560	\$43,325	\$44,099	\$44,729	\$45,277	3.94%	\$55,008	\$55,465	\$57,177	\$57,910	\$59,332	7.86%
Dakota Valley 61-8	\$49,433	\$49,872	\$50,218	\$51,105	\$51,790	4.77%	\$60,490	\$61,046	\$61,953	\$62,998	\$64,749	7.04%
De Smet 38-2	\$43,732	\$43,209	\$44,166	\$45,170	\$46,227	5.71%	\$57,521	\$57,267	\$58,740	\$60,382	\$62,401	8.48%
Dell Rapids 49-3	\$44,796	\$44,869	\$45,133	\$45,322	\$46,234	3.21%	\$56,472	\$56,690	\$56,867	\$57,493	\$58,727	3.99%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2021

as of 9/30/2021



District Name	FY2017 Average Teacher Salary	FY2018 Average Teacher Salary	FY2019 Average Teacher Salary	FY2020 Average Teacher Salary	FY2021 Average Teacher Salary	% change 2017 to 2021	FY2017 Average Teacher Compensation	FY2018 Average Teacher Compensation	FY2019 Average Teacher Compensation	FY2020 Average Teacher Compensation	FY2021 Average Teacher Compensation	% change 2017 to 2021
Deubrook Area 05-6	\$44,621	\$44,901	\$45,875	\$46,082	\$46,880	5.06%	\$58,719	\$58,796	\$59,006	\$58,732	\$60,507	3.05%
Deuel 19-4	\$44,967	\$44,768	\$45,074	\$45,303	\$46,167	2.67%	\$57,302	\$57,167	\$57,319	\$57,541	\$59,244	3.39%
Doland 56-2	\$44,063	\$44,728	\$45,377	\$45,568	\$45,988	4.37%	\$55,721	\$57,610	\$57,780	\$59,142	\$60,713	8.96%
Douglas 51-1	\$54,755	\$55,397	\$55,869	\$56,666	\$57,291	4.63%	\$67,320	\$68,222	\$69,033	\$70,419	\$71,115	5.64%
Dupree 64-2	\$48,777	\$50,176	\$51,874	\$53,201	\$54,106	10.93%	\$65,445	\$67,150	\$68,417	\$69,652	\$70,784	8.16%
Eagle Butte 20-1	\$52,506	\$53,378	\$53,790	\$54,758	\$56,980	8.52%	\$67,524	\$69,290	\$70,737	\$72,132	\$74,412	10.20%
Edgemont 23-1	\$42,577	\$41,945	\$41,583	\$43,585	\$45,208	6.18%	\$52,803	\$52,479	\$52,850	\$53,442	\$55,336	4.80%
Edmunds Central 22-5	\$41,283	\$43,532	\$43,588	\$43,680	\$44,493	7.78%	\$55,771	\$58,094	\$58,393	\$57,350	\$59,583	6.84%
Elk Mountain 16-2	\$37,456	\$43,655	\$36,791	\$40,978	\$44,569	18.99%	\$40,942	\$49,045	\$40,548	\$45,661	\$49,305	20.43%
Elk Point-Jefferson 61-7	\$43,355	\$43,697	\$45,814	\$46,022	\$46,259	6.70%	\$54,669	\$55,168	\$56,124	\$55,857	\$56,064	2.55%
Elkton 05-3	\$41,949	\$41,773	\$41,713	\$42,179	\$41,741	-0.50%	\$57,076	\$56,986	\$57,179	\$57,673	\$57,356	0.49%
Estelline 28-2	\$45,790	\$45,270	\$45,405	\$45,779	\$46,254	1.01%	\$59,770	\$59,796	\$59,837	\$60,035	\$60,434	1.11%
Ethan 17-1	\$42,909	\$43,704	\$44,750	\$46,497	\$46,979	9.49%	\$53,946	\$55,115	\$56,128	\$57,584	\$58,018	7.55%
Eureka 44-1	\$40,263	\$41,909	\$41,532	\$42,441	\$41,830	3.89%	\$55,253	\$57,390	\$56,619	\$57,927	\$57,396	3.88%
Faith 46-2	\$40,234	\$41,251	\$41,936	\$42,823	\$42,349	5.26%	\$48,874	\$50,028	\$50,240	\$51,467	\$51,193	4.74%
Faultkon Area 24-4	\$39,727	\$41,494	\$43,268	\$44,810	\$45,659	14.93%	\$54,405	\$55,957	\$58,405	\$60,357	\$60,970	12.07%
Flandreau 50-3	\$39,772	\$40,206	\$40,501	\$41,582	\$42,226	6.17%	\$48,309	\$48,555	\$49,108	\$50,826	\$51,681	6.98%
Florence 14-1	\$44,757	\$45,244	\$44,321	\$45,839	\$48,151	7.58%	\$58,185	\$58,855	\$58,667	\$60,398	\$63,036	8.34%
Frederick Area 06-2	\$42,146	\$43,007	\$43,866	\$44,779	\$44,593	5.81%	\$52,101	\$54,845	\$55,855	\$56,723	\$56,259	7.98%
Freeman 33-1	\$43,004	\$43,229	\$43,902	\$44,723	\$45,160	5.01%	\$61,339	\$60,767	\$61,400	\$63,017	\$63,381	3.33%
Garretson 49-4	\$42,262	\$44,691	\$45,031	\$46,131	\$46,908	10.99%	\$55,673	\$59,329	\$57,097	\$60,386	\$58,178	4.50%
Gayville-Volin 63-1	\$41,180	\$41,713	\$43,037	\$43,114	\$44,325	7.64%	\$53,658	\$54,225	\$56,179	\$56,789	\$57,756	7.64%
Gettysburg 53-1	\$40,180	\$40,288	\$41,030	\$41,761	\$42,392	5.51%	\$50,203	\$50,398	\$51,384	\$52,633	\$53,653	6.87%
Gregory 26-4	\$42,076	\$42,743	\$43,209	\$44,383	\$46,796	11.22%	\$54,838	\$55,353	\$55,769	\$56,813	\$59,683	8.84%
Groton Area 06-6	\$45,691	\$46,710	\$46,875	\$47,977	\$49,158	7.59%	\$60,293	\$61,213	\$61,871	\$63,431	\$64,718	7.34%
Haakon 27-1	\$44,033	\$45,832	\$45,754	\$46,070	\$46,225	4.98%	\$55,069	\$57,261	\$57,022	\$57,350	\$57,535	4.48%
Hamlin 28-3	\$44,259	\$45,175	\$45,423	\$46,573	\$47,987	8.42%	\$56,831	\$58,510	\$58,217	\$61,428	\$62,098	9.27%
Hanson 30-1	\$41,161	\$41,688	\$41,544	\$42,592	\$43,608	5.94%	\$49,223	\$50,684	\$50,601	\$51,679	\$53,197	8.07%
Harding County 31-1	\$44,293	\$43,572	\$44,140	\$45,141	\$45,624	3.00%	\$59,133	\$58,473	\$59,230	\$59,590	\$60,398	2.14%
Harrisburg 41-2	\$44,343	\$46,997	\$47,380	\$48,946	\$50,671	14.27%	\$55,634	\$58,894	\$59,282	\$61,274	\$63,075	13.37%
Henry 14-2	\$45,486	\$45,908	\$46,441	\$47,607	\$47,331	4.06%	\$53,080	\$57,081	\$57,670	\$56,885	\$59,072	11.29%
Herreid 10-1	\$44,498	\$43,795	\$46,211	\$47,212	\$45,701	2.70%	\$54,153	\$51,945	\$55,040	\$55,690	\$54,400	0.46%
Highmore-Harrold 34-2	\$44,400	\$44,177	\$44,997	\$45,442	\$45,213	1.83%	\$56,824	\$55,793	\$57,640	\$58,401	\$58,075	2.20%
Hill City 51-2	\$46,728	\$45,880	\$46,473	\$47,135	\$47,671	2.02%	\$59,577	\$58,979	\$58,423	\$59,175	\$60,015	0.74%
Hitchcock-Tulare 56-6	\$44,253	\$43,747	\$43,758	\$44,472	\$43,907	-0.78%	\$57,188	\$57,688	\$58,514	\$58,912	\$58,275	1.90%
Hot Springs 23-2	\$43,265	\$43,491	\$43,095	\$43,537	\$43,927	1.53%	\$54,403	\$54,657	\$54,425	\$54,428	\$54,786	0.70%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2021

as of 9/30/2021



District Name	FY2017 Average Teacher Salary	FY2018 Average Teacher Salary	FY2019 Average Teacher Salary	FY2020 Average Teacher Salary	FY2021 Average Teacher Salary	% change 2017 to 2021	FY2017 Average Teacher Compensation	FY2018 Average Teacher Compensation	FY2019 Average Teacher Compensation	FY2020 Average Teacher Compensation	FY2021 Average Teacher Compensation	% change 2017 to 2021
Hoven 53-2	\$36,588	\$37,938	\$40,951	\$41,088	\$41,989	14.76%	\$50,606	\$52,831	\$56,790	\$57,251	\$58,658	15.91%
Howard 48-3	\$43,137	\$43,635	\$44,238	\$44,891	\$45,161	4.69%	\$54,312	\$57,205	\$57,033	\$57,455	\$57,830	6.48%
Huron 02-2	\$48,569	\$48,780	\$49,561	\$50,370	\$51,257	5.33%	\$63,629	\$63,827	\$64,433	\$65,391	\$66,723	4.86%
Ipswich Public 22-6	\$42,784	\$44,219	\$44,676	\$45,580	\$45,856	7.18%	\$56,563	\$58,127	\$59,841	\$59,751	\$60,358	6.71%
Irene-Wakonda 13-3	\$41,444	\$41,932	\$42,349	\$43,486	\$43,920	5.97%	\$56,006	\$57,685	\$58,934	\$61,025	\$61,896	10.52%
Iroquois 02-3	\$43,843	\$44,579	\$46,018	\$46,752	\$46,614	6.32%	\$60,464	\$62,150	\$62,338	\$62,636	\$61,846	2.29%
Jones County 37-3	\$41,224	\$42,414	\$42,494	\$43,051	\$43,460	5.42%	\$50,944	\$54,311	\$54,194	\$55,185	\$55,461	8.87%
Kadoka Area 35-2	\$42,102	\$43,068	\$44,275	\$45,600	\$45,247	7.47%	\$55,065	\$56,757	\$58,182	\$60,163	\$59,473	8.01%
Kimball 07-2	\$44,476	\$44,719	\$45,476	\$46,121	\$46,947	5.56%	\$53,994	\$54,005	\$55,040	\$56,729	\$57,826	7.10%
Lake Preston 38-3	\$41,219	\$42,495	\$42,751	\$43,960	\$43,794	6.25%	\$54,749	\$56,319	\$57,122	\$58,322	\$58,595	7.02%
Langford Area 45-5	\$44,582	\$44,134	\$44,459	\$45,181	\$46,067	3.33%	\$57,526	\$57,819	\$58,128	\$58,825	\$60,034	4.36%
Lead-Deadwood 40-1	\$45,897	\$47,895	\$48,862	\$49,838	\$50,885	10.87%	\$64,258	\$66,021	\$67,661	\$68,866	\$70,587	9.85%
Lemmon 52-4	\$48,364	\$47,568	\$48,597	\$49,472	\$49,471	2.29%	\$59,044	\$57,829	\$59,343	\$60,348	\$60,436	2.36%
Lennox 41-4	\$42,698	\$42,650	\$43,853	\$45,182	\$47,005	10.09%	\$54,150	\$54,344	\$55,437	\$56,993	\$58,854	8.69%
Leola 44-2	\$41,148	\$42,396	\$42,374	\$42,684	\$43,053	4.63%	\$52,015	\$54,846	\$55,009	\$54,370	\$55,755	7.19%
Lyman 42-1	\$45,846	\$46,638	\$47,742	\$48,019	\$48,718	6.26%	\$60,202	\$60,879	\$61,751	\$62,724	\$63,913	6.16%
Madison Central 39-2	\$48,267	\$48,958	\$49,378	\$50,162	\$50,663	4.96%	\$59,835	\$60,867	\$61,438	\$62,553	\$62,917	5.15%
Marion 60-3	\$40,196	\$41,247	\$42,366	\$43,905	\$43,692	8.70%	\$51,730	\$53,503	\$55,339	\$56,863	\$58,293	12.69%
McCook Central 43-7	\$44,267	\$43,225	\$44,977	\$45,787	\$46,388	4.79%	\$57,034	\$55,999	\$57,249	\$57,731	\$58,650	2.83%
McIntosh 15-1	\$47,496	\$48,585	\$49,352	\$50,548	\$50,811	6.98%	\$64,879	\$68,730	\$69,016	\$69,767	\$69,980	7.86%
McLaughlin 15-2	\$43,062	\$46,592	\$47,794	\$50,366	\$50,386	17.01%	\$56,648	\$62,838	\$61,957	\$65,069	\$66,144	16.76%
Meade 46-1	\$46,647	\$47,280	\$47,094	\$48,026	\$48,034	2.97%	\$58,847	\$59,465	\$59,090	\$60,046	\$59,963	1.90%
Menno 33-2	\$41,828	\$43,673	\$43,782	\$44,490	\$45,779	9.45%	\$55,736	\$58,386	\$58,419	\$59,524	\$60,912	9.29%
Milbank 25-4	\$46,277	\$46,872	\$48,961	\$50,526	\$51,257	10.76%	\$58,958	\$60,615	\$63,041	\$66,647	\$65,970	11.89%
Miller 29-4	\$39,346	\$40,124	\$43,987	\$45,378	\$45,492	15.62%	\$47,302	\$48,713	\$53,923	\$55,997	\$56,454	19.35%
Mitchell 17-2	\$51,373	\$51,772	\$51,404	\$52,321	\$52,529	2.25%	\$64,527	\$65,602	\$65,555	\$66,402	\$66,555	3.14%
Mobridge-Pollock 62-6	\$47,221	\$47,072	\$48,099	\$48,904	\$48,446	2.59%	\$60,290	\$60,277	\$61,677	\$62,467	\$62,394	3.49%
Montrose 43-2	\$44,945	\$44,906	\$45,713	\$45,707	\$47,742	6.22%	\$55,546	\$56,586	\$57,356	\$58,985	\$60,974	9.77%
Mount Vernon 17-3	\$44,151	\$44,034	\$44,692	\$45,547	\$45,216	2.41%	\$56,710	\$56,270	\$57,540	\$58,829	\$58,273	2.76%
New Underwood 51-3	\$43,061	\$44,589	\$44,131	\$44,770	\$44,930	4.34%	\$56,446	\$58,686	\$56,526	\$56,788	\$57,606	2.06%
Newell 09-2	\$39,376	\$40,266	\$40,628	\$41,681	\$41,130	4.45%	\$52,132	\$51,429	\$52,416	\$53,590	\$53,214	2.08%
Northwestern Area 56-7	\$43,471	\$46,591	\$46,554	\$47,932	\$50,122	15.30%	\$54,278	\$56,707	\$57,501	\$60,540	\$64,339	18.54%
Oelrichs 23-3	\$43,388	\$41,710	\$42,347	\$42,975	\$43,913	1.21%	\$53,498	\$53,498	\$54,387	\$54,474	\$55,381	3.32%
Oglala Lakota County 65-1	\$53,610	\$55,082	\$55,563	\$59,383	\$59,061	10.17%	\$68,778	\$70,304	\$71,147	\$75,439	\$75,236	9.39%
Oldham-Ramona 39-5	\$39,232	\$39,610	\$40,197	\$40,577	\$41,241	5.12%	\$49,376	\$50,273	\$50,400	\$50,825	\$52,455	6.24%
Parker 60-4	\$42,168	\$42,902	\$43,623	\$43,571	\$45,298	7.42%	\$51,042	\$51,936	\$52,697	\$52,679	\$54,979	7.71%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2021

as of 9/30/2021

District Name	FY2017 Average Teacher Salary	FY2018 Average Teacher Salary	FY2019 Average Teacher Salary	FY2020 Average Teacher Salary	FY2021 Average Teacher Salary	% change 2017 to 2021	FY2017 Average Teacher Compensation	FY2018 Average Teacher Compensation	FY2019 Average Teacher Compensation	FY2020 Average Teacher Compensation	FY2021 Average Teacher Compensation	% change 2017 to 2021
Parkston 33-3	\$44,588	\$45,063	\$45,390	\$45,483	\$47,002	5.41%	\$57,053	\$58,137	\$59,030	\$58,978	\$60,632	6.27%
Pierre 32-2	\$47,300	\$47,579	\$47,895	\$48,814	\$50,518	6.80%	\$57,030	\$57,395	\$57,615	\$58,596	\$60,729	6.49%
Plankinton 01-1	\$43,410	\$45,897	\$45,221	\$46,118	\$45,894	5.72%	\$53,428	\$56,220	\$55,671	\$56,400	\$55,779	4.40%
Platte-Geddes 11-5	\$46,807	\$46,690	\$46,590	\$47,317	\$47,720	1.95%	\$59,655	\$59,676	\$59,977	\$61,263	\$62,062	4.03%
Rapid City Area 51-4	\$51,335	\$50,955	\$51,775	\$51,219	\$51,068	-0.52%	\$64,058	\$64,582	\$65,899	\$64,780	\$65,042	1.54%
Redfield 56-4	\$44,741	\$44,643	\$45,619	\$44,909	\$46,058	2.94%	\$57,346	\$57,759	\$58,970	\$57,758	\$59,324	3.45%
Rosholt 54-4	\$45,144	\$45,585	\$46,513	\$47,634	\$47,965	6.25%	\$59,923	\$61,023	\$61,942	\$62,711	\$62,532	4.35%
Rutland 39-4	\$35,565	\$36,349	\$36,403	\$37,808	\$38,399	7.97%	\$43,431	\$45,462	\$46,110	\$46,933	\$47,671	9.76%
Sanborn Central 55-5	\$40,754	\$41,204	\$41,287	\$42,774	\$43,665	7.14%	\$50,961	\$51,255	\$50,733	\$52,382	\$53,061	4.12%
Scotland 04-3	\$40,537	\$41,019	\$40,957	\$41,575	\$42,457	4.74%	\$52,643	\$53,036	\$53,056	\$54,407	\$55,015	4.51%
Selby Area 62-5	\$42,547	\$44,093	\$43,596	\$43,233	\$43,606	2.49%	\$55,976	\$57,190	\$58,031	\$58,675	\$58,890	5.21%
Sioux Falls 49-5	\$51,063	\$51,733	\$52,185	\$52,824	\$53,092	3.97%	\$68,432	\$68,610	\$70,402	\$72,124	\$72,775	6.35%
Sioux Valley 05-5	\$46,674	\$45,706	\$46,381	\$46,662	\$47,426	1.61%	\$59,059	\$58,349	\$59,239	\$59,631	\$60,797	2.94%
Sisseton 54-2	\$45,097	\$44,934	\$46,128	\$47,841	\$48,161	6.79%	\$56,936	\$56,472	\$58,016	\$60,129	\$60,772	6.74%
Smeee 15-3	\$46,619	\$48,454	\$48,252	\$49,608	\$49,651	6.50%	\$61,774	\$64,204	\$64,848	\$67,177	\$63,693	3.11%
South Central 26-5	\$42,959	\$44,046	\$46,484	\$48,088	\$49,530	15.30%	\$57,038	\$58,706	\$61,051	\$63,590	\$65,205	14.32%
Spearfish 40-2	\$46,944	\$47,623	\$48,457	\$49,287	\$49,184	4.77%	\$56,562	\$58,911	\$59,074	\$59,928	\$59,950	5.99%
Stanley County 57-1	\$41,242	\$42,530	\$42,600	\$42,892	\$43,901	6.45%	\$54,103	\$56,486	\$56,444	\$56,868	\$58,602	8.32%
Summit 54-6	\$39,445	\$39,376	\$40,425	\$40,418	\$40,732	3.26%	\$49,934	\$51,331	\$51,454	\$52,014	\$53,087	6.31%
Tea Area 41-5	\$44,521	\$45,700	\$46,081	\$47,202	\$47,744	7.24%	\$56,031	\$56,789	\$57,076	\$58,848	\$59,959	7.01%
Timber Lake 20-3	\$45,195	\$48,686	\$50,177	\$50,102	\$50,993	12.83%	\$59,077	\$63,991	\$65,602	\$66,234	\$66,948	13.32%
Todd County 66-1	\$46,876	\$46,359	\$47,266	\$49,349	\$50,899	8.58%	\$60,414	\$60,001	\$60,935	\$63,608	\$66,001	9.25%
Tripp-Delmont 33-5	\$37,016	\$37,597	\$40,868	\$42,949	\$42,430	14.63%	\$51,010	\$52,638	\$53,954	\$57,754	\$58,386	14.46%
Tri-Valley 49-6	\$47,008	\$46,939	\$47,234	\$47,948	\$48,392	2.94%	\$60,660	\$60,554	\$60,751	\$61,392	\$61,562	1.49%
Vermillion 13-1	\$44,062	\$43,993	\$44,679	\$45,760	\$46,677	5.93%	\$58,678	\$58,920	\$59,075	\$59,968	\$60,303	2.77%
Viborg-Hurley 60-6	\$40,874	\$40,918	\$41,657	\$42,666	\$43,211	5.72%	\$52,260	\$49,430	\$53,780	\$55,668	\$57,598	10.21%
Wagner Community 11-4	\$46,170	\$47,979	\$49,914	\$51,937	\$52,612	13.95%	\$62,800	\$63,899	\$66,192	\$69,543	\$65,480	4.27%
Wall 51-5	\$47,094	\$47,086	\$47,715	\$48,376	\$48,120	2.18%	\$61,886	\$61,625	\$62,204	\$62,797	\$62,023	0.22%
Warner 06-5	\$44,351	\$44,134	\$45,027	\$45,772	\$45,951	3.61%	\$57,357	\$56,626	\$57,475	\$59,225	\$59,173	3.17%
Watertown 14-4	\$50,564	\$50,725	\$51,197	\$52,234	\$51,388	1.63%	\$64,496	\$63,382	\$65,181	\$65,387	\$65,062	0.88%
Waubay 18-3	\$42,121	\$41,556	\$42,525	\$42,814	\$42,808	1.63%	\$58,502	\$57,846	\$58,504	\$58,904	\$58,894	0.67%
Waverly 14-5	\$44,500	\$44,641	\$44,842	\$44,360	\$45,026	1.18%	\$58,631	\$58,530	\$59,083	\$59,696	\$60,794	3.69%
Webster Area 18-5	\$43,964	\$43,556	\$44,393	\$43,859	\$45,482	3.45%	\$55,255	\$54,387	\$55,739	\$55,359	\$57,114	3.36%
Wessington Springs 36-2	\$41,747	\$41,517	\$41,867	\$42,114	\$43,160	3.38%	\$53,436	\$53,862	\$54,034	\$54,433	\$55,812	4.45%
West Central 49-7	\$47,969	\$47,801	\$48,363	\$48,950	\$49,304	2.78%	\$59,155	\$58,798	\$59,361	\$60,038	\$60,504	2.28%
White Lake 01-3	\$42,540	\$43,108	\$43,450	\$43,504	\$43,183	1.51%	\$52,085	\$52,485	\$52,872	\$53,034	\$52,254	0.32%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2021

as of 9/30/2021



District Name	FY2017 Average Teacher Salary	FY2018 Average Teacher Salary	FY2019 Average Teacher Salary	FY2020 Average Teacher Salary	FY2021 Average Teacher Salary	% change 2017 to 2021	FY2017 Average Teacher Compensation	FY2018 Average Teacher Compensation	FY2019 Average Teacher Compensation	FY2020 Average Teacher Compensation	FY2021 Average Teacher Compensation	% change 2017 to 2021
White River 47-1	\$40,967	\$42,715	\$42,880	\$44,064	\$44,884	9.56%	\$52,950	\$55,005	\$54,991	\$56,927	\$57,617	8.81%
Willow Lake 12-3	\$43,726	\$46,144	\$46,167	\$47,156	\$48,176	10.18%	\$58,158	\$60,539	\$60,633	\$61,343	\$62,331	7.18%
Wilmot 54-7	\$40,086	\$39,871	\$40,592	\$41,777	\$42,232	5.35%	\$51,563	\$50,782	\$51,735	\$53,027	\$53,977	4.68%
Winner 59-2	\$44,034	\$45,322	\$46,213	\$46,796	\$48,069	9.16%	\$55,393	\$56,984	\$58,075	\$58,673	\$60,063	8.43%
Wolsey--Wessington 02-6	\$41,455	\$41,597	\$42,594	\$44,102	\$45,343	9.38%	\$54,363	\$56,160	\$55,866	\$58,540	\$60,101	10.55%
Woonsocket 55-4	\$40,178	\$40,008	\$40,156	\$40,901	\$41,298	2.79%	\$52,895	\$53,012	\$53,139	\$54,034	\$54,631	3.28%
Yankton 63-3	\$50,157	\$51,511	\$51,713	\$52,392	\$53,108	5.88%	\$67,054	\$68,760	\$69,319	\$69,879	\$72,687	8.40%
STATE AVERAGE	\$47,096	\$47,658	\$48,230	\$49,008	\$49,577		\$60,687	\$61,442	\$62,368	\$63,454	\$64,271	
ANNUAL % INCREASE		1.19%	1.20%	1.61%	1.16%			1.24%	1.51%	1.74%	1.29%	
OVERALL % INCREASE SINCE 2017						5.27%						5.91%
ANNUAL FTE							9,508.94	9,560.96	9,601.56	9,649.58	9,741.73	