



School Finance Accountability Board: Report on General State Aid Accountabilities, FY2023

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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 specifies a limitation on a school district's allowable general fund cash balance (SDCL 13-13-73.5). The second requires that increases in teacher compensation reach and maintain a certain level (SDCL 13-13-73.6).

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 the state aid accountabilities based on information reported to the South Dakota Department of Education on school district's FY 2023 annual financial reports.

FY 2023 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 Feb. 17, 2021, the board passed a resolution to waive the general fund cash balance penalties that could be imposed for a period of two years. This resolution (see Appendix A) 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. The resolution provided a blanket waiver from general fund cash balance penalties imposed for the period of July 1, 2021, through June 30, 2023. The two-year waiver encompasses all funds granted related to COVID-19. This resolution was approved by the Joint Committee on Appropriations on March 29, 2021.

Under the approved waiver, public school districts were not assessed a general fund cash balance penalty in FY 2022 and FY 2023.

On Sept. 27, 2022, the board passed an additional resolution (see Appendix A) to waive the general fund cash balance penalties imposed for the period of July 1, 2023, through June 30, 2024. School districts that do not meet the cash balance accountability based on fiscal year 2023 financial information for the state aid accountability in fiscal year 2024 are required to submit information to the board regarding their excess and steps they are taking to meet the cash balance accountability in the future.

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 2023 is described below as per SDCL 13-13-10.1 (17-19).

1. The lowest monthly cash balance as a percent of general fund expenditures was calculated by dividing the lowest monthly cash balance by total general fund expenditures.
2. 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 2023 are shown in Appendix B. Seventeen public school districts exceeded the general fund cash balance requirement. Three of the districts do not receive state aid, and the remainder were covered under the 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

On Oct. 17, 2023, all public school district superintendents and business officials were notified of the waiver of cash balance penalties based on FY 2023 data.

Because of the waiver of the general fund cash balance penalties described previously, no districts were required to submit waivers for this accountability. The fourteen districts who receive general state aid that exceeded the cash balance accountability provided additional information (see Appendix C) regarding the excess amounts in their district. They also provided some action plans their board may be taking to remedy their excess to meet the accountability.

FY 2023 TEACHER COMPENSATION CALCULATION

Summary

The teacher compensation accountability that school districts are held to is outlined in SDCL 13-13-73.6. “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 fiscal year from 2019 to 2024, inclusive, 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 must be reduced by an amount equal to five hundred dollars for each teacher employed in the school district.

A school district may request a waiver from any penalty imposed under this section from the School Finance Accountability Board.”

Teacher Compensation Calculation

See SDCL 13-13-73.6, which states that for fiscal years 2019 to 2024, inclusive, 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 must be reduced by an amount equal to five hundred dollars for each teacher employed in the school district.

For FY 2023, all 149 public 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 & benefits) increased 12.89% or \$7,820 by FY 2023. Seventy-eight school districts reported a compensation increase greater than the statewide average percentage increase of 12.89%. See a breakdown of teacher compensation by district for FY 2023 in Appendix D. Appendix E also shows the history of teacher salaries and compensation from FY 2017 to FY 2023.

Request for Waivers

Following South Dakota Administrative Rule 24:44:01:04, all school district superintendents and business officials were officially notified by the Department of Education of the status of their teacher compensation accountability on Oct. 6, 2023.

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

RESOLUTION

WHEREAS, SDCL § 13-13-10.1 (17-19) defines the general fund cash balance limit a school district may carry:

13-13-10.1. Definitions.

- (17) "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;
- (18) "General fund base percentage," is determined as follows:
 - (a) Forty percent for a school district with a fall enrollment as defined in subdivision (2) of two hundred or less;
 - (b) Thirty percent for a school district with fall enrollment as defined in subdivision (2) 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 (2) 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 (2) for the current school year or the school district's fall enrollment from the previous two years; and

- (19) "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. The American Rescue Plan (ARP) was signed into law on March 11, 2021, which added more funds to Elementary and Secondary School Emergency Relief fund. Granting of these funds has resulted in over \$554 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 and September 30, 2024, for the ARP 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. Also, the board resolved by unanimous vote on February 17, 2021, to grant school districts an additional waiver due to the influx of ESSER funds. The Joint Committee on Appropriations approved the resolution on March 29, 2021. These prior waivers continue and are 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, and February 17, 2021. The prior waivers 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 fund and will be in effect for the period of July 1, 2023 through June 30, 2024. School districts who do not meet the general fund cash balance in fiscal year 2023 for state aid accountabilities in fiscal year 2024 are required to attend an informational hearing with the School Finance Accountability Board in Fall 2023 at the board's call.

RESOLUTION APPROVED BY VOTE OF 5 YAY 0 NAY

Approved by the School Finance Accountability Board on Sep 27, 2022.

Terry W Nebelsick
Terry Nebelsick, Chairman of School Finance Accountability Board

9-27-22
Date

FY2024 Monthly Cash Balance Accountability Based on FY2023 Fiscal Data

as of 11/14/2023



No penalty will be applied per an approved resolution.

Districts exceeding the limitation are required to submit additional information to the School Finance Accountability Board.

District Name	Lowest Monthly Cash Balance	Total General Fund Expenditures FY2023	Lowest Cash Balance as % of Expenditures	Lowest SAFE Count	Allowable % based on Lowest SAFE Count	Exceeds Limit	NOTES
Aberdeen 06-1	\$6,497,853	\$33,351,261	19.48%	4,292.53	25%	No	
Agar-Blunt-Onida 58-3	\$1,757,027	\$3,600,547	48.80%	226.03	30%	Yes	Does not receive state aid
Alcester-Hudson 61-1	\$464,032	\$3,404,794	13.63%	330.15	30%	No	
Andes Central 11-1	(\$511,004)	\$5,516,447	-9.26%	291.00	30%	No	
Arlington 38-1	\$219,061	\$3,057,174	7.17%	276.00	30%	No	
Armour 21-1	\$931,540	\$2,217,103	42.02%	184.25	40%	Yes	No waiver required
Avon 04-1	\$353,921	\$2,431,651	14.55%	213.00	30%	No	
Baltic 49-1	\$1,138,290	\$4,239,231	26.85%	552.25	30%	No	
Belle Fourche 09-1	\$1,397,740	\$11,087,091	12.61%	1,302.78	25%	No	
Bennett County 03-1	(\$28,735)	\$6,221,713	-0.46%	460.34	30%	No	
Beresford 61-2	\$772,729	\$6,104,671	12.66%	673.75	25%	No	
Big Stone City 25-1	\$192,817	\$1,370,784	14.07%	74.00	40%	No	
Bison 52-1	\$230,999	\$1,887,941	12.24%	135.40	40%	No	
Bon Homme 04-2	\$3,157	\$5,447,448	0.06%	540.00	30%	No	
Bowdle 22-1	\$602,763	\$1,526,163	39.50%	98.13	40%	No	
Brandon Valley 49-2	\$7,313,442	\$37,257,155	19.63%	4,866.70	25%	No	
Bridgewater-Emery 30-3	\$1,038,636	\$3,464,673	29.98%	327.00	30%	No	
Britton-Hecla 45-4	\$355,595	\$4,061,070	8.76%	453.14	30%	No	
Brookings 05-1	\$4,345,193	\$27,157,533	16.00%	3,395.26	25%	No	
Burke 26-2	\$440,417	\$2,901,314	15.18%	206.29	30%	No	
Canistota 43-1	\$781,664	\$2,622,398	29.81%	248.42	30%	No	
Canton 41-1	\$615,268	\$7,261,005	8.47%	879.55	25%	No	
Castlewood 28-1	\$682,049	\$2,913,928	23.41%	319.29	30%	No	
Centerville 60-1	\$727,634	\$2,428,371	29.96%	266.00	30%	No	
Chamberlain 07-1	(\$827,610)	\$9,091,610	-9.10%	846.66	25%	No	
Chester Area 39-1	\$691,670	\$4,447,390	15.55%	512.00	30%	No	
Clark 12-2	\$746,811	\$4,231,492	17.65%	449.00	30%	No	
Colman-Egan 50-5	\$572,621	\$2,365,642	24.21%	274.91	30%	No	
Colome Consolidated 59-3	\$684,976	\$2,224,025	30.80%	149.30	40%	No	
Corsica-Stickney 21-3	\$484,404	\$2,938,705	16.48%	247.24	30%	No	
Custer 16-1	(\$427,352)	\$9,653,175	-4.43%	911.67	25%	No	
Dakota Valley 61-8	\$2,149,069	\$11,466,729	18.74%	1,375.50	25%	No	
De Smet 38-2	\$1,113,257	\$3,205,047	34.73%	298.26	30%	Yes	No waiver required
Dell Rapids 49-3	\$1,063,450	\$7,665,928	13.87%	981.94	25%	No	
Deubrook Area 05-6	\$1,116,826	\$3,728,858	29.95%	391.00	30%	No	
Deuel 19-4	\$930,530	\$4,541,181	20.49%	510.10	30%	No	
Doland 56-2	\$306,395	\$1,966,483	15.58%	140.00	40%	No	
Douglas 51-1	(\$3,746,854)	\$26,028,203	-14.40%	2,750.00	25%	No	
Dupree 64-2	(\$498,043)	\$5,337,261	-9.33%	364.87	30%	No	
Eagle Butte 20-1	(\$1,361,480)	\$8,643,866	-15.75%	333.84	30%	No	
Edgemont 23-1	\$379,087	\$2,049,177	18.50%	122.00	40%	No	
Edmunds Central 22-5	\$226,906	\$2,144,976	10.58%	130.00	40%	No	
Elk Mountain 16-2	\$318,708	\$311,790	102.22%	10.00	40%	Yes	Does not receive state aid
Elk Point-Jefferson 61-7	\$1,030,876	\$5,291,227	19.48%	686.00	25%	No	
Elkton 05-3	\$263,169	\$3,870,354	6.80%	347.00	30%	No	
Estelline 28-2	\$933,855	\$3,166,801	29.49%	262.13	30%	No	
Ethan 17-1	\$604,480	\$2,421,745	24.96%	270.00	30%	No	
Eureka 44-1	\$764,928	\$2,187,836	34.96%	151.60	40%	No	

FY2024 Monthly Cash Balance Accountability Based on FY2023 Fiscal Data

as of 11/14/2023

No penalty will be applied per an approved resolution.

Districts exceeding the limitation are required to submit additional information to the School Finance Accountability Board.

District Name	Lowest Monthly Cash Balance	Total General Fund Expenditures FY2023	Lowest Cash Balance as % of Expenditures	Lowest SAFE Count	Allowable % based on Lowest SAFE Count	Exceeds Limit	NOTES
Faith 46-2	\$932,815	\$1,824,358	51.13%	168.00	40%	Yes	No waiver required
Faulkton Area 24-4	\$648,772	\$3,653,841	17.76%	359.00	30%	No	
Flandreau 50-3	\$1,160,572	\$6,121,937	18.96%	703.14	25%	No	
Florence 14-1	\$465,360	\$2,585,306	18.00%	290.70	30%	No	
Frederick Area 06-2	\$515,859	\$2,096,057	24.61%	172.00	40%	No	
Freeman 33-1	\$1,380,737	\$4,007,731	34.45%	382.07	30%	Yes	No waiver required
Garretson 49-4	\$471,981	\$4,102,318	11.51%	444.32	30%	No	
Gayville-Volin 63-1	\$693,843	\$2,441,203	28.42%	257.00	30%	No	
Gettysburg 53-1	\$242,616	\$2,306,956	10.52%	214.36	30%	No	
Gregory 26-4	\$709,586	\$3,561,267	19.93%	395.53	30%	No	
Groton Area 06-6	\$1,077,404	\$5,393,753	19.98%	587.00	30%	No	
Haakon 27-1	\$863,220	\$2,914,010	29.62%	309.00	30%	No	
Hamlin 28-3	\$1,614,651	\$6,663,890	24.23%	834.99	25%	No	
Hanson 30-1	\$679,323	\$3,260,851	20.83%	377.25	30%	No	
Harding County 31-1	(\$475,644)	\$3,054,145	-15.57%	210.25	30%	No	
Harrisburg 41-2	\$6,143,051	\$46,177,908	13.30%	5,710.32	25%	No	
Henry 14-2	\$686,626	\$2,093,523	32.80%	181.01	40%	No	
Herreid 10-1	\$703,781	\$1,621,407	43.41%	125.00	40%	Yes	No waiver required
Highmore-Harrold 34-2	\$152,250	\$2,462,663	6.18%	215.00	30%	No	
Hill City 51-2	\$769,606	\$4,754,959	16.19%	486.70	30%	No	
Hitchcock-Tulare 56-6	\$56,932	\$2,584,965	2.20%	222.30	30%	No	
Hot Springs 23-2	\$678,091	\$6,210,370	10.92%	729.30	25%	No	
Hoven 53-2	\$943,643	\$1,800,299	52.42%	104.00	40%	Yes	Does not receive state aid
Howard 48-3	\$300,295	\$3,372,399	8.90%	334.00	30%	No	
Huron 02-2	\$4,296,655	\$25,276,599	17.00%	2,867.85	25%	No	
Ipswich Public 22-6	\$359,840	\$3,862,923	9.32%	408.27	30%	No	
Irene-Wakonda 13-3	\$512,678	\$3,244,173	15.80%	275.52	30%	No	
Iroquois 02-3	\$696,859	\$2,869,224	24.29%	213.06	30%	No	
Jones County 37-3	\$393,616	\$2,003,668	19.64%	184.00	40%	No	
Kadoka Area 35-2	(\$665,920)	\$4,697,157	-14.18%	293.30	30%	No	
Kimball 07-2	\$171,858	\$3,324,090	5.17%	330.00	30%	No	
Lake Preston 38-3	\$722,203	\$2,438,384	29.62%	165.49	40%	No	
Langford Area 45-5	\$432,102	\$2,621,598	16.48%	225.00	30%	No	
Lead-Deadwood 40-1	\$1,645,828	\$8,599,578	19.14%	658.06	25%	No	
Lemmon 52-4	(\$348,471)	\$3,068,602	-11.36%	267.00	30%	No	
Lennox 41-4	\$1,075,855	\$8,770,059	12.27%	1,137.84	25%	No	
Leola 44-2	\$915,139	\$2,614,095	35.01%	192.00	40%	No	
Lyman 42-1	\$35,382	\$4,497,385	0.79%	345.00	30%	No	
Madison Central 39-2	\$724,007	\$9,197,377	7.87%	1,139.21	25%	No	
Marion 60-3	\$136,703	\$2,446,467	5.59%	192.20	40%	No	
McCook Central 43-7	\$503,714	\$3,647,194	13.81%	403.89	30%	No	
McIntosh 15-1	\$55,215	\$3,157,977	1.75%	122.00	40%	No	
McLaughlin 15-2	(\$642,941)	\$7,241,434	-8.88%	408.40	30%	No	
Meade 46-1	\$5,832,912	\$23,012,280	25.35%	3,028.87	25%	Yes	No waiver required
Menno 33-2	\$21,376	\$3,267,427	0.65%	251.00	30%	No	
Milbank 25-4	\$500,961	\$8,868,680	5.65%	970.46	25%	No	
Miller 29-4	\$1,898,439	\$4,763,557	39.85%	447.00	30%	Yes	No waiver required
Mitchell 17-2	\$7,163,120	\$21,966,725	32.61%	2,729.90	25%	Yes	No waiver required

FY2024 Monthly Cash Balance Accountability Based on FY2023 Fiscal Data

as of 11/14/2023

No penalty will be applied per an approved resolution.

Districts exceeding the limitation are required to submit additional information to the School Finance Accountability Board.

District Name	Lowest Monthly Cash Balance	Total General Fund Expenditures FY2023	Lowest Cash Balance as % of Expenditures	Lowest SAFE Count	Allowable % based on Lowest SAFE Count	Exceeds Limit	NOTES
Mobridge-Pollock 62-6	\$647,642	\$6,013,148	10.77%	575.10	30%	No	
Montrose 43-2	\$590,494	\$2,373,142	24.88%	243.00	30%	No	
Mount Vernon 17-3	\$970,569	\$2,624,794	36.98%	251.00	30%	Yes	No waiver required
New Underwood 51-3	\$1,036,440	\$2,381,966	43.51%	274.00	30%	Yes	No waiver required
Newell 09-2	\$641,578	\$2,760,099	23.24%	224.51	30%	No	
Northwestern Area 56-7	\$634,349	\$3,022,542	20.99%	303.00	30%	No	
Oelrichs 23-3	\$15,486	\$2,325,673	0.67%	106.00	40%	No	
Oglala Lakota 65-1	(\$11,157,049)	\$36,558,296	-30.52%	1,727.90	25%	No	
Oldham-Ramona-Rutland 39-6				312.00	30%	No	Exempt Reorganization Year 1
Parker 60-4	\$547,039	\$3,879,428	14.10%	462.91	30%	No	
Parkston 33-3	\$1,037,996	\$4,907,617	21.15%	514.40	30%	No	
Pierre 32-2	\$4,926,980	\$22,052,450	22.34%	2,699.23	25%	No	
Plankinton 01-1	\$1,124,177	\$3,032,179	37.07%	268.00	30%	Yes	No waiver required
Platte-Geddes 11-5	\$1,258,027	\$4,645,745	27.08%	500.63	30%	No	
Rapid City Area 51-4	\$6,702,866	\$94,748,093	7.07%	12,422.56	25%	No	
Redfield 56-4	\$368,307	\$5,001,269	7.36%	510.15	30%	No	
Rosholt 54-4	\$489,802	\$2,756,621	17.77%	228.00	30%	No	
Sanborn Central 55-5	\$853,278	\$2,410,518	35.40%	198.00	40%	No	
Scotland 04-3	\$828,699	\$2,764,632	29.98%	254.42	30%	No	
Selby Area 62-5	\$696,692	\$2,334,893	29.84%	170.00	40%	No	
Sioux Falls 49-5	\$12,326,184	\$214,943,426	5.73%	24,080.56	25%	No	
Sioux Valley 05-5	\$693,961	\$5,557,712	12.49%	692.50	25%	No	
Sisseton 54-2	(\$1,138,327)	\$10,707,130	-10.63%	933.23	25%	No	
Smee 15-3	(\$684,309)	\$3,646,948	-18.76%	174.40	40%	No	
South Central 26-5	(\$221,232)	\$1,538,923	-14.38%	70.00	40%	No	
Spearfish 40-2	\$4,744,752	\$18,248,849	26.00%	2,404.04	25%	Yes	No waiver required
Stanley County 57-1	(\$611,643)	\$4,464,210	-13.70%	416.00	30%	No	
Summit 54-6	\$756,972	\$2,056,427	36.81%	165.00	40%	No	
Tea Area 41-5	\$1,741,667	\$16,697,626	10.43%	2,174.56	25%	No	
Timber Lake 20-3	\$123,829	\$5,040,190	2.46%	339.00	30%	No	
Todd County 66-1	\$624,969	\$28,403,805	2.20%	2,015.30	25%	No	
Tripp-Delmont 33-5	\$1,617,703	\$2,187,320	73.96%	146.00	40%	Yes	No waiver required
Tri-Valley 49-6	\$1,361,758	\$8,490,050	16.04%	936.48	25%	No	
Vermillion 13-1	\$2,708,599	\$11,577,222	23.40%	1,344.95	25%	No	
Viborg-Hurley 60-6	\$783,918	\$3,353,826	23.37%	381.17	30%	No	
Wagner Community 11-4	(\$1,702,335)	\$11,036,925	-15.42%	787.00	25%	No	
Wall 51-5	(\$40,688)	\$3,154,104	-1.29%	268.51	30%	No	
Warner 06-5	\$663,285	\$2,648,755	25.04%	312.00	30%	No	
Watertown 14-4	\$5,657,376	\$29,238,527	19.35%	3,640.62	25%	No	
Waubay 18-3	\$266,553	\$2,236,660	11.92%	163.00	40%	No	
Waverly 14-5	\$789,702	\$2,685,282	29.41%	254.00	30%	No	
Webster Area 18-5	\$644,346	\$4,531,183	14.22%	527.00	30%	No	
Wessington Springs 36-2	\$1,098,005	\$3,369,444	32.59%	370.60	30%	Yes	No waiver required
West Central 49-7	\$2,675,929	\$11,631,283	23.01%	1,422.49	25%	No	
White Lake 01-3	\$558,304	\$1,542,464	36.20%	117.00	40%	No	
White River 47-1	(\$592,612)	\$5,789,952	-10.24%	384.00	30%	No	
Willow Lake 12-3	\$311,710	\$2,953,817	10.55%	282.00	30%	No	
Wilmot 54-7	\$372,648	\$2,753,313	13.53%	208.10	30%	No	

FY2024 Monthly Cash Balance Accountability
Based on FY2023 Fiscal Data



as of 11/14/2023

No penalty will be applied per an approved resolution.

Districts exceeding the limitation are required to submit additional information to the School Finance Accountability Board.

District Name	Lowest Monthly Cash Balance	Total General Fund Expenditures FY2023	Lowest Cash Balance as % of Expenditures	Lowest SAFE Count	Allowable % based on Lowest SAFE Count	Exceeds Limit	NOTES
Winner 59-2	\$913,994	\$6,669,363	13.70%	715.00	25%	No	
Wolsey-Wessington 02-6	\$208,434	\$3,068,007	6.79%	303.00	30%	No	
Woonsocket 55-4	\$730,523	\$2,552,550	28.62%	249.25	30%	No	
Yankton 63-3	\$5,199,782	\$23,993,070	21.67%	2,821.06	25%	No	

FY2024 Reorganization:

Oldham-Ramona 39-5	(\$7,919)	\$1,949,216					
Rutland 39-4	\$1,033,050	\$1,947,076					



Armour School District No. 21-1

ARMOUR, S.D. 57313

PHONE: (605) 724-2153

FAX: (605) 724-2977

An Equal Opportunity Employer



ADMINISTRATION

Craig Holbeck, Superintendent / HS Principal

Jamie Bigge, PreK-8 Principal

Jennifer Wilson, Business Manager

BOARD OF EDUCATION

Larry Ymker, President

Wanda Dally, Vice President

Dylan Slate, Member

Jodi Spaans, Member

Chris Punt, Member

Jerry Leonard, Member

Tina Westendorf, Member

11/16/23

School Finance Accountability Board,

My name is Craig Holbeck and I am the superintendent at the Armour School District. I am writing this letter in response to an email received regarding our excess general fund cash balance accountability notification. Our district exceeded the allowable general fund cash balance percentage by \$44,669 or 2.02%.

We have seen an increase in our general fund due to the increase in federal funding the last several years, along with an increase in enrollment. During this time our district had continued to use the capital outlay transfer. In June 2022 the amount motioned to be transferred was \$237,150. In 2023, after looking at our general fund balance, we did not transfer any money this year from the capital outlay fund into the general fund. This adjustment will help bring down our general fund in order to meet the general fund cash balance requirement in FY2024.

Craig Holbeck

Superintendent

605-724-2153

Craig.a.holbeck@k12.sd.us

**DE SMET HIGH SCHOOL
& MIDDLE SCHOOL**

PO BOX 157 | 405 THIRD STREET SW
DE SMET, SD 57231
PHONE: 605.854.3674

DR. ABI VAN REGENMORTER
Superintendent/Elem. Principal
abi.vanregenmorter@k12.sd.us



**LAURA INGALLS
WILDER ELEMENTARY**

PO BOX 157 | 405 INGALLS AVENUE SW
DE SMET, SD 57231
PHONE: 605.854.3963

MRS. CASSI JOHNSON
Business Manager
cassi.johnson@k12.sd.us

MR. DANIEL BETTIN
HS/MS Principal/Activities Director
daniel.bettin@k12.sd.us

SD Dept of Education
% Bobbi Leiferman
800 Governors Drive
Pierre, SD 57501-2235

Dear School Finance Accountability Board,

This letter is in response to the De Smet School District exceeding the allowable general fund cash balance percentage during FY2023. The district was in excess of the allowable amount by 4.73% (\$151,743).

Due to enrollment below 300 students from FY2019 through FY2022, the district annually used the maximum that was allowed for the transfer into the General Fund from FY2017 through FY2022. The increase in general fund cash allowed the district to continue to improve the teacher salary base and ongoing salaries, along with meeting the higher costs of property and cyber insurance, fuel, utilities, and other essential expenditures.

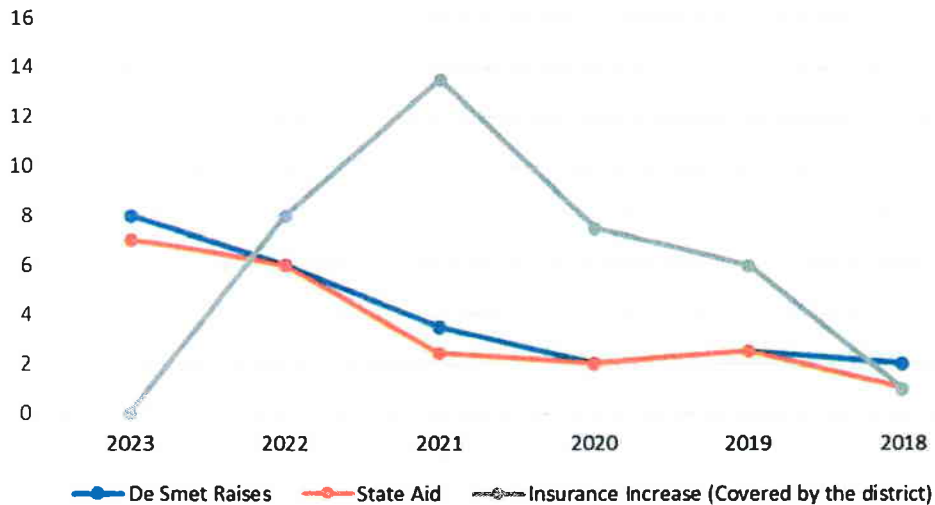
Our initial ESSER request in August 2021 was to use ESSER II and part of ESSER III funds for restroom renovations, replacing the air system, and architectural fees as capital outlay expenses. However, once we learned these expenses were subject to the Davis-Bacon Act and would ultimately increase the project costs, we amended the application. Capital improvement projects were delayed, and the focus of ESSER funding was shifted to learning loss. These positions had already been budgeted with the intent to pay from the general fund transfer in FY2022. In addition, an unexpected, but very welcomed increase in enrollment (see chart below) in FY2023 ultimately put us over our 30% fund balance.

De Smet School District
Fall Enrollment

Year	SAFE	Change
2023-24	337	25.74
2022-23	311.26	13
2021-22	298.26	14.26
2020-21	284	6
2019-20	278	-7
2018-19	285	-17
2017-18	302	-6

The Board of Education has consistently strived to offer the highest base salary and offerings of benefits in the area. The Board of Education has always given the entire state aid percentage offered in salaries to not only the teachers but also to the classified and administrative staff (see chart below). We are proud of the fact that the district covers 100% of employee health insurance (medical, vision, and dental) despite significant rate increases. We also gave bonuses to all staff members during FY2020 in the amount of \$300, another bonus in FY2021 in the amount of \$2,000 per person, and a 2% bonus in FY2022 (average amount of \$900).

De Smet Salary/Benefits Comparison
(by percentage)

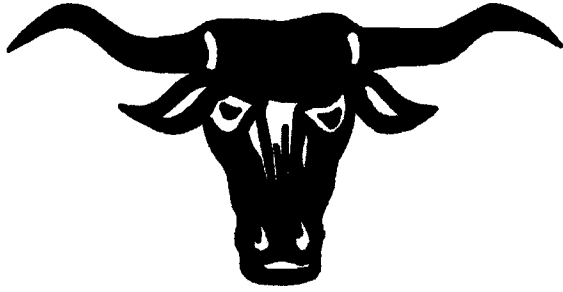


In the future, we will ensure that the district will meet the threshold of 30.00% of general fund expenditures in a variety of ways. First, we will have additional software expenses that will be coded to the general fund. Secondly, all school district staff members will receive a \$2,000 bonus during this school year. Additionally, to maintain transparency and accountability, a detailed monthly financial report will continue to be presented during administration meetings and school board sessions, outlining the monthly cash balances. Currently, if the district spends the budgeted amount of \$3,577,000 this year, our cash balance in October will stand at 29%.

We appreciate your understanding and assistance in navigating the use of additional federal dollars due to the COVID19 pandemic. Please contact us with any questions or concerns.

Educationally,

Dr. Abi Van Regenmorter
Superintendent



Faith School District #46-2

206 West 5th Street

P.O. Box 619

Faith, SD 57626

Phone: 605-967-2152

Fax: 605-967-2153

HOOKED ON EDUCATIONAL SUCCESS

To: School Finance Accountability Board
From: Kelly Daughters, Superintendent
RE: General Fund Cash Balance

Date: 11-16-23

This letter is to provide narrative regarding Faith School Districts general fund cash balance based on our FY2023 annual financial reports. Faith has and continues to work diligently to invest in our staff while trying to maintain some sense of fiscal responsibility.

Areas that contributed to higher than expected fund balance:

1. Enrollment Increases=Additional State Aid
 - On average we have had significant enrollment increases above our expected enrollments. We negotiate in March/April with our staff on anticipated enrollment, however we are funded in September on actual enrollment. Using FY24 as an example, we anticipated an enrollment of 175, but actually had an enrollment of 185 on count day. That is an increase of \$89,005.00 in general fund state aid. Over the last handful of years, we have had higher than expected enrollment which has increased our general fund cash balance.
2. COVID Funds
 - Faith School District received \$695,324.00 in COVID relief funds during this same time span. We have worked diligently to utilize those funds to help the district in a number of ways. However, when you utilize the general fund to make some of those purchases, you are also then reimbursed in the general fund leading to increased general fund cash balances in subsequent years.
3. Inability to secure additional certified staff
 - As enrollment increased, Faith School District attempted to hire additional certified teachers for our elementary. The first attempt was made as we transitioned from FY22 to FY23, we wanted to hire two additional certified staff. We again made that attempt during the transition from FY23 to FY24, with a result of hiring one additional staff member for FY24. Unable to fill those needs, it left our district with excess money in our general fund cash balance that we wanted to expend on additional staff.

4. Northwest Area Schools (NWAS)

- Faith School District belongs to NWAS Multi District and Educational Cooperative. NWAS provides CTE units to its member schools. Membership has an annual cost, and twice in my tenure, Faith School District has not had to pay half of the assessment due to NWAS not having staff to teach the unit. In FY16 Faith School District did not pay out \$39,375.00 for half of the Multi-District Assessment and again here in FY24 we will not pay out \$45,000.00 for half the assessment. Not paying the planned assessment leads to more money in our general fund cash balance.

Avenues used to expend money from our general fund cash balance:

1. Negotiations

- April 6, 2022. Our negotiation for the FY23 school year was extremely short. The teachers came in asking for 5% to be added to the base, awarding of the teacher step (\$390) and a 10% increase to Extra-Curricular pay. The school boards initial offer was a 5.3% to be added to the base, award the teachers their step, (\$390) plus add \$25.00 to the steps making the new step \$415.00. The board also increased lane changes by \$15.00 across all lanes. Finally, the initial proposal from the board also included an 11.47% raise to the extra-curricular salaries. The teachers agreed to the initial proposal from the board and negotiations ended.
- August, 2022. After being unsuccessful in the hiring process to secure additional certified staff, the board made a motion to add an additional \$1,000.00 to our base salary and compensate all staff accordingly in an effort to decrease our general fund cash balance. When the new funding formulas and accountabilities were put in place, the Faith School District added a clause within our negotiated agreement that allows the school board to add additional money to the agreement without reopening negotiations. This \$1,000.00 then became a permanent part of our salaries.
- Upon completion, Faith School Districts increase in base salary for FY23 was 8%.
- April 13, 2023. Again we settled negotiations in one meeting. We increased the base 6.4%, awarded the teachers a step and increased the step \$10.00 to \$425.00. In addition, the board added \$10.00 across all lanes and increased extra-curricular pay by 7%. In all, salary increases ranged from 6.4% to 7.4%.

2. Bonuses to Staff

- May, 2021. Faith School Board gave all staff members a one-time bonus check that was within \$0.05 of \$1,000.00 after withholding. Total cost to the district \$40,827.46

- October, 2023 Reviewing current positioning within our general fund cash balance, Faith School Board again made the decision to give all staff a one-time bonus. Staff members received 5% of their salary in a one-time bonus. Total cost to the district \$71,762.44

3. COVID Funds

- Faith School has purchased items via the general fund to help expend some of our general fund cash balance, however those purchases related to COVID funding have also reimbursed our general fund cash balance bringing our balance up in subsequent years.

4. Attempt to hire staff

- Summer 2022. We advertised wanting to hire two additional certified staff members. If we had been able to secure two additional staff members, Faith School District would have had a lower general fund cash balance due to paying additional staff and our total general fund expenditures would have increased significantly.
- Summer 2023. Faith School continued to search for two additional certified staff members and successfully hired one of those positions.

To summarize, we had several areas lead to our excess general fund cash balance, however, if some things had gone in a different direction we could have maintained our balance under our 40% requirement. FY22 saw a state aid allocation of approximately \$7,750.00/student, FY23 was approximately \$8,300.00/student. Our enrollment increased by 16 students, that is an increase of \$124,000.00 to \$132,800.00 in general state aid. We didn't make a payment in FY16 to Northwest Area Schools for CTE services, because they could not provide the staffing for the CTE unit. Lastly, had we been successful in hiring two more certified staff at our base salary, we would have expended more of our general fund cash balance and our total general fund expenditure would have been higher. Below is a chart that shows one example of how things could have been different in our district.

	October 2022 Cash Balance	Total General Fund Expenditures
FY23	932,813.83	1,823,776.37
Enrollment Increase	124,000.00 to 132,800.00	
FY16 NAWAS Non-payment	39,375.00	
2 Certified Staff	16,000.00 (Approximate money out for Sept. and Oct. pay)	88,783.38
New totals had things gone differently	753,438.83 or 744,638.83	1,912,559.75
Fund balance change =	753,438.83/1,912,559.75=39.39% or	744,638.83/1,912,559.75=38.93%

FY24 is going to mark another year in which Faith School District has a general fund cash balance swing in our favor. As stated above with unexpected enrollment increases, we had an additional 10 students (September 2023) on count day from our anticipated enrollment (March 2023) when we were working on negotiations. That change in enrollment gave the district an additional \$89,005.00, in addition, we did not have to pay NWAS a \$45,000.00 assessment because they were not able to provide us with a staff member for the CTE Unit. That is a \$134,005.00 gain to our general fund cash balance that we cannot calculate or foresee when working on negotiations. Additionally, when enrollment increases you can't just go get another certified teacher and staff members do not want to work in a place that adds and cuts staff based on the ebbs and flows of student enrollment.

I hope this information helps clarify some of the areas we feel helped lead to an excess general fund cash balance. I also hope this letter shows what we have done to try to expend some of our general fund cash balance. Faith School District tries to recruit and retain highly qualified staff and has continually increased our average teacher compensation package year after year.

FREEMAN SCHOOL DISTRICT 33-1

1001 South Wipf Street

Post Office Box 220

FREEMAN, SOUTH DAKOTA 57029

Telephone (605) 925-4214 or Fax (605) 925-4814

Jacob P. Tietje
Superintendent

Katie Juhnke
7-12 Principal

Shane Voss
K-6 / Colony Principal

Debra Goossen
Business Manager

Kristina Sage
Athletic Director

November 17, 2023

School Finance Accountability Board
South Dakota Department of Education
800 Governors Drive
Pierre, SD 57501

Dear School Finance Accountability Board,

This letter is in response to Freeman School District 33-1 receiving notification from the South Dakota Department of Education that our general fund balance has exceeded the allowable 30% cash balance by 4.45%. This indicates that the Freeman School District must spend down the general fund balance by \$178,418 during FY24.

The Freeman School District has seen the enrollment growth of 118.47 students since the 2016 child count date and has seen an enrollment increase of 15.27 students over the past year. To accommodate for this continued growth, we have added 5 teachers, 2 paraprofessionals, and 1 full-time administrator. The district is receiving ESSER III funds to cover the cost of a full-time administrator, part-time interventionist, and part time high school math teacher. The total cost for these positions is \$110,000 and the grant dollars will expire in FY24. Budgeting for this increased cost to the general fund combined with the enrollment growth, have led to the district exceeding the allowable 30% excess general fund balance by 4.45%.

The Freeman School District will consider investing the \$178,418 of excess general funds in the following areas:

- An additional Full Time Educator (FTE) to reduce Elementary School class sizes (\$65,000).
- An additional FTE to bring back vocational (woods/metals/construction) courses to the Jr./Sr. High School (\$65,000).
- An Additional office secretary (\$30,000).
- Resources for the development of a Continuous School Improvement / Strategic Plan (\$10,000).
- Cover the expired ESSER III dollars that will be taken from the general fund in FY 25 (\$110,000).
- Frontline Absence Management System (\$20,000).

The Freeman School District settled on the following negotiations package for the 2023-2024 school year:

- \$2,900 raise for all teachers (6% increase for the average teacher's salary)
- The district covered the cost of insurance increase for all staff (2% increase for single coverage)
- \$1.50/hour raise for support staff

Action will be taken to reduce the excess general fund balance by April 30, 2024. Please let us know if you need any other information from the Freeman School District.

Thank you,

Jacob P. Tietje
Superintendent
Freeman School District



Herreid School District / No. 10-1
Box 276, Herreid, SD 57632
Phone 605-437-2263
Fax 605-437-2264



November 17, 2023

To: School Finance Accountability Board:

I brought the issue of finding the Herreid School District having an excess FY2023 General Fund Balance to Herreid School Board at the October 11 Board Meeting. The Herreid School Board discussed various ways to prevent an excess General Fund balance.

The Herreid School District is finishing up the 2022 & 2023 audits this month. We will be able to have a clearer picture as to the current position of the General Fund account. We want to be sure we have accounted for all Federal grants, Title grants, etc., according to expected expenditures.

One reason for the higher General Fund balance is that in the past years we have been utilizing the Capital Outlay Fund Transfer Flexibility to build up our General Fund balance at the full 45% allowable rate, except for FY2023, we transferred 40%. The Herreid School Board will be further reducing that percentage in the future. This will help the District in two ways: 1) lower the amount of revenue into our General Fund; 2) increase our Capital Outlay Fund balance to help cover extra costs in our construction project for an addition to the school plus a large remodel of our 1924 school building. The Herreid School Board has issued \$3,983,647 in Limited Tax General Obligation Capital Outlay Certificates. The latest contract quote from Huff Construction / HKG Architects came in at \$4,141,735 (this includes a change order and an additional quote to correct a structural deficiency).

I am starting to track monthly General Fund balances and compare the current fiscal year with the past three fiscal years, month-by-month, to compare expenditures & revenue. I will use the Excess General Fund Cash Balance

The mission of Herreid School is to provide educational opportunities for all students to achieve their highest potentials, to emphasize positive values and good health, and to encourage them to view learning as a lifelong commitment in an ever-changing world.

Calculator from SD DOE to estimate the current position of the General Fund balance.

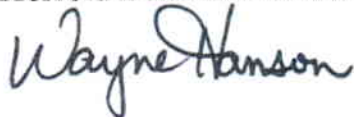
The Herreid School Board will discuss further, three options in reducing our General Fund Balance: 1) Expend General Fund dollars to finance another year of increasing Staff (Administrative, Certified, and Classified) Salaries and Retention Bonuses. The Certified Staff received an average of 5% increase from base plus a 1.5% to 2% Retention Bonus based on years of service to the District; 2) Reduce the percentage of the Capital Outlay Fund Transfer Flexibility into our General Fund; 3) Increase General Fund expenditures to cover costs such as purchasing new textbooks and curriculum that were not covered by ESSER III grants.

The Herreid School District does not expect to have a FY2024 General Fund balance that will exceed limits per 13-13-10.1 and 13-13-73.5.

Sincerely,



Lance Vander Vorst, CEO/Superintendent
Herreid School District 10-1



Wayne Hanson, Business Manager
Herreid School District 10-1

The mission of Herreid School is to provide educational opportunities for all students to achieve their highest potentials, to emphasize positive values and good health, and to encourage them to view learning as a lifelong commitment in an ever-changing world.



Mr. Cody Stoesser
Director of Finance and Management
SD Department of Education

Dear Cody,

The Meade School District 46-1 completed the 2022-2023 fiscal year by collecting 99.3% of projected revenue while expending only 97.1% of the anticipated expenditures. This resulted in the district increasing its cash position in a year we had predicted a small deficit because of fewer students. Our previous two years of expenditures have been at 99% of budget. If I had felt we would be at 97% versus 99%, we would have made some adjustments.

The district knew going into FY24 we may see continued declining enrollment as well as the district elected to keep 4 out of the 6 staff hired with ESSER3 Learning Loss funds. These were 2 counselors district wide and 2 positions at our high school where we are experiencing increased challenges with student engagement. I will outline below what our steps are or factors that will bring our cash balance into compliance.

- 30 less students than FY23
- 20 less students predicted in FY25 due home school and large class graduating.
- Retained 4 ESSER 3 LL positions without the ESSER3LL funds at an estimated - \$250,00 deficit.
- We believe the funding formula will be at a more historic level than it has been.
- The Meade 46-1 FY24 general fund budget adjusted to actual enrollment is at an estimated \$700,000 deficit, if we perform at 98% of budget, our cash balance will be down \$686,000 in FY24 and we are trying to maintain FY25 at a \$300,000 deficit as we look at cost reductions to meet enrollment.

As you know, working the amount of federal money through our budgets in the last few years has provided many opportunities, but creates challenges on the back end as well. The Meade School District 46-1 is committed to providing great opportunities for our students and staff and appreciates the guidance from your office.

Respectfully,

A handwritten signature in blue ink that reads "Brett Burditt".

Brett Burditt Business Manager
1230 Douglas Street
Sturgis, SD 57785
605-347-2523

MILLER SCHOOL DISTRICT #29-4

623 EAST 4TH STREET
PO BOX 257
MILLER, SD 57362
(605) 853-2614



Learning today for a better tomorrow

Superintendent Eric Norden
Business Manager Sara Gates
Secondary Principal Steve Schumacher
Elementary Principal Jennifer Boomsma-Kelsey

Dear Sirs or Madams,

I am writing to provide an explanation for the surplus amount within the General Fund of the Miller School District for the fiscal year 2023.

Miller School District has encountered a series of unfortunate circumstances that have led to this excess cash balance. The ongoing Covid-19 pandemic, along with the associated funding, and a significant insurance payout resulting from a fire incident, are the primary contributors to the surplus. The substantial increase in insurance funds was primarily directed toward the necessary repair and replacement of various items within the school infrastructure, which would have otherwise impacted our budget.

As we near the completion of the post-fire rebuilding process, we anticipate returning to a state of normalcy in our operations. In the current fiscal year, we have made adjustments to our budget and did not seek an opt-out for one year. Additionally, we intend to reduce our capital outlay transfer to align our financial position with State requirements. These measures have been implemented with the aim of bringing the cash balance back in line with the stipulated State guidelines.

Sincerely,

Eric Norden
Superintendent
Miller School District



MITCHELL SCHOOL DISTRICT 17-2

821 North Capital St. • Mitchell, SD 57301

Phone: 605.995.3010 • Fax: 605.995.3099

Dr. Joe Childs, Superintendent

Joe Childs
Superintendent of School
Mitchell School District 17-2
Mitchell, SD 57301

November 7, 2023

Bobbi Leiferman
SD Department of Education
800 Governors Dr.
Pierre, SD 57301

Subject: Response Regarding District's Excess Cash Balance

Dear Bobbi Leiferman,

The Mitchell School District presently grapples with a surplus balance surpassing the state's prescribed maximum carry-over limit. This surplus is primarily a consequence of various factors, with the foremost being our proactive response to an anticipated decline in overall student enrollment—a trend observed across multiple school districts in our region. Additionally, challenges in securing veteran staff for open positions resulted in diminished overall incoming wages. The subsequent conservative allocation of our Covid relief funding also contributed significantly to the surplus.

Furthermore, we encountered unforeseen circumstances that compounded the surplus, including unanticipated savings from energy efficiency initiatives and reduced maintenance costs due to pandemic-related restrictions. These unexplored avenues of fiscal prudence played a role in pushing our fund balance beyond the stipulated maximum carry-over threshold.

Due to these factors, among others, our fund balance currently exceeds the maximum carry-over threshold. To rectify this situation, the Mitchell School District intends to allocate approximately 60% of the surplus fund balance towards compensating faculty and staff. It is our plan to make this adjustment within the next few months. Additionally, the remaining excess funds will be strategically allocated to support technology and enhance classroom resources for teaching purposes, ensuring a comprehensive approach to addressing the diverse challenges our educators face.

Should you require a more comprehensive explanation or breakdown, please do not hesitate to contact me.



Nov 15, 2023

Mount Vernon School District 17-3

500 N Main St/ PO Box 46

Mt. Vernon, SD 57363

Phone: 605-236-5237

Fax: 605-236-5604

Eric Denning Supt/HS Principal

eric.denning@k12.sd.us

Allison Sandland Business Mng

allison.sandland@k12.sd.us

Stephanie Vanzee k-8 Principal

Stephanie.vanzee@k12.sd.us

SD Department of Education
800 Governor's Drive
Pierre, SD 57501-2235

Dear Members of the School Finance Accountability Board:

The Mount Vernon School District is responding to the letter we received in regards to our excess general fund cash balance. The Mount Vernon school board along with the administrative team have discussed this process and what will be required of the district in SY 2024 in order to meet accountability and avoid future penalties.

The Mount Vernon school district feels confident in our spending of the additional funds received due to the COVID pandemic relief monies and increased student counts. Both of these had an impact on the general fund cash balance. Traditionally excess cash in the general fund has not been an issue for our district. These additional funding sources were used to make purchases that normally would have come out of the capital outlay budget. We utilized this additional funding to improve areas of our technology, curriculum, and provide different levels of intervention and learning loss strategies.

The Mount Vernon School Board has discussed and supports the following strategies to spend down our excess:

- Recoding of allowable capital expenditures to the general fund.
- Purchase elementary reading and math, middle school math, and curriculum to support Title programs.
- Purchase of new technology.
- Pay a one time stipend to all staff members.

We will continue to monitor our expenditures and monthly cash balances to ensure that the district will meet accountability guidelines and avoid penalties in FY 2025.

Sincerely,

Eric Denning



NEW UNDERWOOD SCHOOL DISTRICT 51-3

PO Box 128, 300 East Ash Street
New Underwood, SD 57761
605.754.6485 or 605.754.6591
Fax 605.754.6492

November 6, 2023

SD Department of Education
800 Governor's Drive
Pierre, SD 57501-2235

Dear Members of the School Finance Accountability Board:

This letter is New Underwood School District's response to the notification concerning our excess General Fund cash balance. Our local school board is aware of, has discussed, and is taking the following steps to alleviate this non-typical issue for our school district.

Our school district has received additional funding over and above what is typically allocated in response to the COVID pandemic. While these funds have been put to good use, they pose an interesting challenge in balancing our school budget and meeting the requirements of accountability. We have been grateful for the additional funds and are working to utilize them in appropriate and beneficial ways. Having excess funds available is not an issue that our district typically faces; our frugal approach to operation has been challenged by the abundance of funds available. Knowing that these funds are one time allocations, we have attempted to the greatest extent possible to utilize them in ways to ensure that when they are no longer available they will not cause financial hardship to our school district or staff.

We have used funds up to this point for allowable expenses related to the allocations to include temporary staffing in both academic and custodial capacities when appropriate, curriculum and intervention materials, and strategies to positively impact student learning loss. We have also utilized the funds to reduce the cost of replacing our outdated boiler system in our middle/high school/gymnasium.

To spend down our excess, our board has decided to do the following so far:

- There are several capital expenditures we had budgeted for that are allowed to be re-coded. Our local school board approved the changes, and our business manager is moving forward with the ones allowable.
- Our local school board approved a one-time stipend for all staff members.
- Our local school board also approved the expenditure to provide school meals at no cost to all students for this school year.

We continue to closely monitor our budget and make adjustments to remedy this issue in order to avoid penalties.

Sincerely,

Katie R. Albers

Katie Albers Supt/Elem Principal
Katie.Albers@k12.sd.us

Todd Quigley MS/HS Principal
Todd.Quigley@k12.sd.us

Amanda Trople Business Manager
Amanda.Trople@k12.sd.us

INTEGRITY ~ GROWTH ~ RESPECT

PLANKINTON SCHOOL DISTRICT

404 EAST DAVENPORT STREET
PO Box 190
PLANKINTON SD 57368

PHONE (605) 942-7743
942-7745

FAX (605) 942-7453

November 17, 2023

SD Department of Education
800 Governor's Drive
Pierre, SD 57501-2235

Dear Members of the School Finance Accountability Board:

This letter is in response to the Plankinton School Districts excess cash balance. Per the letter received by Mr. Stoesser, our District is currently at 7.07% above the allowable percentage for our enrollment. This results in an excess of \$214,523 in general fund cash for FY2023.

While we have appreciated the additional funding provided for mitigating the COVID pandemic, these funds have caused an interesting challenge for us. The Plankinton School District has been on the cusp of excess cash accountability for a few years. While we are mindful of this accountability, we feel we have put these funds to use in the best possible way to benefit our staff and students while maintaining our District's prudent operation model. In previous years, we have been able to provide our teachers and classified staff with competitive pay and benefit increases to maintain our teacher accountability.

To spend these funds, we have allowed additional staffing, as well as overtime, for both teaching staff and custodial when needed. This allowed preventive sanitary procedures as well as ensuring the impact of learning loss from the COVID pandemic. During this time, we purchased additional technology for students as well as SEL curriculum to assist with those needs that students were dealing with.

In discussion with our Board, we have discussed the following ideas to spend down our cash:

- 1) We will be re-coding our new ELA curriculum to a general fund expenditure.
- 2) Our school board approved to not request our local opt out of \$175,000.
- 3) Our school board is considering larger purchases of an updated schoolwide phone system and campus cameras.
- 4) Lastly, we plan to present additional options to our board at the December meeting, such as a potential stipend for our staff and potentially providing school meals at no cost for students.

In closing, our school board and administration will continue to closely examine our budget to ensure that we maintain our cash balance within the parameters set by the School Finance Accountability Board.

Sincerely,



Lezlie Larsen

LEZLIE LARSEN, SUPERINTENDENT
BETH VICTOR, PK-12 PRINCIPAL
AMITY FOX, BUSINESS MANAGER



SPEARFISH SCHOOL DISTRICT

Empowering all students to succeed in a changing world

November 3rd, 2023

South Dakota Department of Education
800 Governors Dr.
Pierre, SD 57501-2235

Dear School Finance and Accountability Board, Cody Stoesser and Bobbi Leiferman,

This letter is the district's response to the official notice received from the South Dakota Department of Education on November 2nd, 2023 concerning the allowable monthly general fund cash balance percentage.

We encountered several issues in fiscal year 2023 that caused an excess monthly cash balance. We had budgeted expenditures that were not incurred, the largest portion for purchases for a Career and Technical Education (CTE) Center currently under construction. We also budgeted for two CTE instructors who will be hired this fiscal year not in FY23. These not incurred but budgeted expenditures made it more challenging to accurately project the allowable monthly general fund cash balance. Additionally, we also projected student enrollment at 2,415 but it was actually 2,438 providing additional revenue that was not reflected in the fiscal year 2023 budget.

We have taken several steps to ensure compliance in fiscal year 2024, include providing a 6.75% raise for certified and classified staff and an increase in health and dental benefits. We also have less student enrollment, 2,404, as compared to our previous year's total of 2,438, providing us with less revenue. With the previously mentioned CTE center coming online this fiscal year, we are more confident our budgeted expenditures will more closely match actual. Our general fund monthly cash balance percentage projection on November 1st, 2022 was 24.78%, our current projection this year is 23.62%, providing us a bit more confidence our steps to function within the allowable monthly cash balance percentage will be successful.

We remain committed to fiscal responsibility and will continue to monitor our monthly cash balance closely. Thank you for your understanding.

Thank you,

Kirk Easton
Superintendent of Schools
Spearfish School District 40-2





Tripp-Delmont School District 33-5

105 S. Sloan Street
Tripp, SD 57376-0430
Phone (605) 935-6766
FAX (605) 935-6507

Carrie Reiner, President
Jane Mehlhaff, Vice President
Kayla Wilson, Member
Christian Jensen, Member
Bryan Bietz, Member
Daniel Hoey, Superintendent

November 17, 2023

Bobbi Leiferman
SD Department of Education
800 Governors Dr
Pierre, SD 57501-2235

Good afternoon members of the School Finance Accountability Board, I trust that this note finds you all well and enjoying the last of Fall 2023. Our weather of late has certainly been a blessing, one happily savored. There has been precious little of the "S" word thus far.

The purpose of this letter is to address the excess general fund cash balance that the Tripp-Delmont School District has at present. I will address that by identifying what caused that to occur and then close by identify our planned remedies moving forward.

The Tripp-Delmont School District was the recipient of an unprecedented amount of federal aid through monies under several different waves of ESSER. This provided a significant ease of burden to all budgets. And that can come with unintended consequences such as where we are presently. The second significant effector was the usage of a significant transfer of opt-out monies, which, in retrospect, should not have been utilized to the degree they were during this budgetary year. A third significant contributor is the non-transfer of wind-power revenue to the capital outlay fund that again, in retrospect, should have taken place.

The Tripp-Delmont School District will address the present exceeded amount general fund cash balance through the following main actions. This list is not an entirety; rather the following points are the most significant and will affect the issue in substantial manners. It is our intent to significantly reduce our opt-out collection for the following fiscal year. Secondly, we will transfer our wind farm revenue to the capital outlay fund. Finally, with our present student count at 14 fewer students that the previous count day, that looks to reduce our need by approximately \$100,000. Finally, we will not be transferring any capital outlay funds to the general fund in FY 2024-2025.

As always, I trust that if you have questions or further guidance, you will not hesitate to contact me at the above listed numbers. I appreciate your guidance and counsel.

Yours very truly in education,

Daniel Hoey
Superintendent
Tripp-Delmont School District



Wessington Springs School District 36-2

302 Dakota Ave. N., P.O. Box 449
Wessington Springs, South Dakota 57382

Dr. Michael Ormsmith

Superintendent

michael.ormsmith@k12.sd.us
605-539-9311

Mrs. Marcy Argo

Business Manager

marcy.argo@k12.sd.us
605-539-9311

Mr. Jason Kolousek

7-12 Principal

jason.kolousek@k12.sd.us
605-539-9391

Mrs. Becky Fjerstad

K-6 Principal

becky.fjerstad@k12.sd.us
605-539-9500

November 7, 2023

South Dakota Department of Education

Attn: Bobbi Leiferman

800 Governors Dr

Pierre, SD 57501-2235

Ms. Leiferman,

As requested in the November 2, 2023, letter from the Department, this letter serves as the district's narrative response to the School Finance Accountability Board to address the district's General Fund excess cash balance. The district received a higher state aid amount for FY2023 because the district enrollment for the 2022-23 school year was 32 students higher than our budget prediction. The district based its FY2023 budget on an enrollment of 370 students, but our Fall 2023 enrollment was 402 students.

The district has taken a number of steps to ensure that the district meets the General Fund cash balance for FY2024. First, the district provided a five percent (5%) base salary raise for all employees (certified and classified). Second, in addition to the base increase, the district provided retention bonuses for all employees that resulted in a total raise for employees of approximately seven percent (7%). Third, at the beginning of the 2023-24 school year, the board approved a special one-time bonus for all employees. Finally, in addition to staff raises and bonuses, the district has purchased a new reading and writing curriculum to meet the needs of our students.

We are confident that the actions described above will ensure that the district will meet the cash balance requirements for the current school year.

Regards,

Dr. Michael Ormsmith

Superintendent

Wessington Springs School District

FY2023 Teacher Compensation Summary

as of Oct. 5, 2023



District Name	District Number	2023 Total FTE	2023 Total Salary	2023 Total Compensation (Salary + Benefits)	2023 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2024
Aberdeen 06-1	6001	303.33	\$16,375,603	\$21,345,009	\$70,369	\$61,769	Y
Agar-Blunt-Onida 58-3	58003	25.99	\$1,260,534	\$1,637,260	\$62,996	\$55,834	Y
Alcester-Hudson 61-1	61001	27.50	\$1,295,350	\$1,665,712	\$60,571	\$50,930	Y
Andes Central 11-1	11001	33.00	\$1,866,303	\$2,419,527	\$73,319	\$59,760	Y
Arlington 38-1	38001	22.25	\$1,120,595	\$1,465,666	\$65,873	\$56,680	Y
Armour 21-1	21001	20.92	\$965,765	\$1,276,937	\$61,039	\$54,081	Y
Avon 04-1	4001	21.81	\$1,036,566	\$1,313,823	\$60,239	\$55,475	Y
Baltic 49-1	49001	37.87	\$1,968,971	\$2,430,526	\$64,181	\$57,149	Y
Belle Fourche 09-1	9001	102.50	\$4,969,216	\$6,493,627	\$63,352	\$57,951	Y
Bennett County 03-1	3001	40.28	\$2,021,980	\$2,517,693	\$62,505	\$57,374	Y
Beresford 61-2	61002	47.61	\$2,479,910	\$3,129,130	\$65,724	\$57,264	Y
Big Stone City 25-1	25001	8.80	\$390,678	\$467,606	\$53,137	\$47,037	Y
Bison 52-1	52001	15.36	\$774,964	\$890,853	\$57,998	\$54,133	Y
Bon Homme 04-2	4002	47.43	\$2,236,375	\$2,869,261	\$60,495	\$50,685	Y
Bowdle 22-1	22001	13.97	\$596,471	\$787,965	\$56,404	\$51,154	Y
Brandon Valley 49-2	49002	284.30	\$16,961,752	\$22,886,641	\$80,502	\$65,884	Y
Bridgewater-Emery 30-3	30003	29.72	\$1,443,085	\$1,813,069	\$61,005	\$51,558	Y
Britton-Hecla 45-4	45004	33.88	\$1,693,925	\$2,120,001	\$62,574	\$54,768	Y
Brookings 05-1	5001	235.27	\$12,779,326	\$16,682,914	\$70,910	\$61,500	Y
Burke 26-2	26002	21.66	\$1,173,885	\$1,507,821	\$69,613	\$62,271	Y
Canistota 43-1	43001	20.60	\$1,044,969	\$1,311,105	\$63,646	\$56,861	Y
Canton 41-1	41001	61.84	\$3,148,805	\$3,873,246	\$62,633	\$54,426	Y
Castlewood 28-1	28001	19.20	\$955,221	\$1,243,313	\$64,756	\$57,850	Y
Centerville 60-1	60001	20.60	\$975,626	\$1,363,362	\$66,183	\$59,984	Y
Chamberlain 07-1	7001	76.05	\$3,826,297	\$4,984,868	\$65,547	\$58,327	Y
Chester Area 39-1	39001	35.55	\$1,936,808	\$2,608,070	\$73,363	\$64,028	Y
Clark 12-2	12002	36.25	\$1,779,538	\$2,240,359	\$61,803	\$54,075	Y
Colman-Egan 50-5	50005	19.40	\$901,716	\$1,120,162	\$57,740	\$50,835	Y
Colome Consolidated 59-3	59003	20.19	\$937,205	\$1,204,020	\$59,634	\$51,657	Y
Corsica-Stickney 21-3	21003	21.61	\$1,037,582	\$1,325,034	\$61,316	\$54,033	Y
Custer 16-1	16001	74.18	\$3,571,614	\$4,605,159	\$62,081	\$55,008	Y
Dakota Valley 61-8	61008	89.86	\$4,995,608	\$6,235,352	\$69,390	\$60,490	Y
De Smet 38-2	38002	23.30	\$1,159,008	\$1,576,724	\$67,671	\$57,521	Y
Dell Rapids 49-3	49003	68.62	\$3,368,047	\$4,224,999	\$61,571	\$56,472	Y
Deubrook Area 05-6	5006	30.57	\$1,464,289	\$1,906,461	\$62,364	\$58,719	Y
Deuel 19-4	19004	38.58	\$1,919,160	\$2,407,342	\$62,399	\$57,302	Y
Doland 56-2	56002	16.50	\$823,948	\$1,067,934	\$64,723	\$55,721	Y
Douglas 51-1	51001	181.52	\$11,042,714	\$13,693,188	\$75,436	\$67,320	Y
Dupree 64-2	64002	30.02	\$1,766,564	\$2,290,384	\$76,295	\$65,445	Y
Eagle Butte 20-1	20001	47.37	\$2,894,688	\$3,803,001	\$80,283	\$67,524	Y
Edgemont 23-1	23001	15.72	\$770,077	\$938,831	\$59,722	\$52,803	Y
Edmunds Central 22-5	22005	16.45	\$770,063	\$1,005,294	\$61,112	\$55,771	Y
Elk Mountain 16-2	16002	1.85	\$94,000	\$106,830	\$57,746	\$40,942	Y
Elk Point-Jefferson 61-7	61007	48.00	\$2,418,597	\$2,937,735	\$61,203	\$54,669	Y
Elkton 05-3	5003	32.37	\$1,451,662	\$1,873,042	\$57,864	\$57,076	Y
Estelline 28-2	28002	22.84	\$1,148,125	\$1,490,142	\$65,243	\$59,770	Y
Ethan 17-1	17001	19.98	\$1,005,915	\$1,161,099	\$58,113	\$53,946	Y

FY2023 Teacher Compensation Summary

as of Oct. 5, 2023



District Name	District Number	2023 Total FTE	2023 Total Salary	2023 Total Compensation (Salary + Benefits)	2023 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2024
Eureka 44-1	44001	19.59	\$876,568	\$1,209,093	\$61,720	\$55,253	Y
Faith 46-2	46002	14.04	\$648,981	\$780,836	\$55,615	\$48,874	Y
Faulkton Area 24-4	24004	33.69	\$1,641,145	\$2,174,643	\$64,549	\$54,405	Y
Flandreau 50-3	50003	62.62	\$2,825,278	\$3,463,842	\$55,315	\$48,309	Y
Florence 14-1	14001	20.21	\$1,041,826	\$1,356,222	\$67,106	\$58,185	Y
Frederick Area 06-2	6002	18.13	\$850,610	\$1,064,372	\$58,708	\$52,101	Y
Freeman 33-1	33001	30.89	\$1,520,908	\$2,132,796	\$69,045	\$61,339	Y
Garretson 49-4	49004	33.74	\$1,718,947	\$2,181,509	\$64,656	\$55,673	Y
Gayville-Volin 63-1	63001	19.99	\$944,591	\$1,231,586	\$61,610	\$53,658	Y
Gettysburg 53-1	53001	22.33	\$1,006,602	\$1,278,457	\$57,253	\$50,203	Y
Gregory 26-4	26004	33.00	\$1,672,562	\$2,130,053	\$64,547	\$54,838	Y
Groton Area 06-6	6006	41.28	\$2,178,283	\$2,820,054	\$68,315	\$60,293	Y
Haakon 27-1	27001	22.00	\$1,077,949	\$1,335,089	\$60,686	\$55,069	Y
Hamlin 28-3	28003	52.18	\$2,686,801	\$3,449,378	\$66,105	\$56,831	Y
Hanson 30-1	30001	30.12	\$1,424,340	\$1,734,343	\$57,581	\$49,223	Y
Harding County 31-1	31001	22.50	\$1,029,300	\$1,403,898	\$62,395	\$59,133	Y
Harrisburg 41-2	41002	430.92	\$23,905,218	\$27,310,617	\$63,377	\$55,634	Y
Henry 14-2	14002	15.51	\$755,709	\$970,058	\$62,544	\$53,080	Y
Herreid 10-1	10001	13.97	\$669,927	\$791,363	\$56,647	\$54,153	Y
Highmore-Harrold 34-2	34002	22.17	\$1,026,798	\$1,326,293	\$59,824	\$56,824	Y
Hill City 51-2	51002	35.34	\$1,783,714	\$2,286,133	\$64,690	\$59,577	Y
Hitchcock-Tulare 56-6	56006	24.66	\$1,179,811	\$1,556,199	\$63,106	\$57,188	Y
Hot Springs 23-2	23002	58.73	\$2,713,971	\$3,333,102	\$56,753	\$54,403	Y
Hoven 53-2	53002	15.09	\$657,381	\$929,832	\$61,619	\$50,606	Y
Howard 48-3	48003	27.59	\$1,303,598	\$1,668,446	\$60,473	\$54,312	Y
Huron 02-2	2002	178.63	\$10,096,989	\$13,041,254	\$73,007	\$63,629	Y
Ipswich Public 22-6	22006	35.07	\$1,708,031	\$2,221,591	\$63,347	\$56,563	Y
Irene-Wakonda 13-3	13003	24.36	\$1,143,234	\$1,658,528	\$68,084	\$56,006	Y
Iroquois 02-3	2003	19.18	\$958,198	\$1,252,537	\$65,304	\$60,464	Y
Jones County 37-3	37003	16.12	\$729,563	\$929,462	\$57,659	\$50,944	Y
Kadoka Area 35-2	35002	33.56	\$1,631,678	\$2,132,626	\$63,547	\$55,065	Y
Kimball 07-2	7002	29.80	\$1,513,164	\$1,870,492	\$62,768	\$53,994	Y
Lake Preston 38-3	38003	19.23	\$874,426	\$1,154,659	\$60,045	\$54,749	Y
Langford Area 45-5	45005	20.51	\$1,030,142	\$1,319,757	\$64,347	\$57,526	Y
Lead-Deadwood 40-1	40001	63.50	\$3,420,681	\$4,709,693	\$74,168	\$64,258	Y
Lemmon 52-4	52004	23.40	\$1,189,409	\$1,449,081	\$61,927	\$59,044	Y
Lennox 41-4	41004	75.15	\$3,882,338	\$4,833,370	\$64,316	\$54,150	Y
Leola 44-2	44002	22.02	\$1,051,139	\$1,352,836	\$61,437	\$52,015	Y
Lyman 42-1	42001	33.98	\$1,701,375	\$2,199,548	\$64,731	\$60,202	Y
Madison Central 39-2	39002	83.34	\$4,527,705	\$5,616,977	\$67,398	\$59,835	Y
Marion 60-3	60003	20.12	\$936,875	\$1,227,747	\$61,021	\$51,730	Y
McCook Central 43-7	43007	30.47	\$1,509,337	\$1,877,601	\$61,621	\$57,034	Y
McIntosh 15-1	15001	19.20	\$1,034,494	\$1,379,855	\$71,867	\$64,879	Y
McLaughlin 15-2	15002	42.16	\$2,266,306	\$2,910,563	\$69,036	\$56,648	Y
Meade 46-1	46001	210.67	\$10,913,728	\$13,553,367	\$64,335	\$58,847	Y
Menno 33-2	33002	28.20	\$1,374,255	\$1,821,620	\$64,596	\$55,736	Y
Milbank 25-4	25004	73.36	\$3,954,196	\$5,045,627	\$68,779	\$58,958	Y

FY2023 Teacher Compensation Summary

as of Oct. 5, 2023



District Name	District Number	2023 Total FTE	2023 Total Salary	2023 Total Compensation (Salary + Benefits)	2023 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2024
Miller 29-4	29004	39.00	\$1,876,488	\$2,331,762	\$59,789	\$47,302	Y
Mitchell 17-2	17002	179.06	\$10,015,098	\$12,620,457	\$70,482	\$64,527	Y
Mobridge-Pollock 62-6	62006	47.70	\$2,464,436	\$3,126,997	\$65,555	\$60,290	Y
Montrose 43-2	43002	19.37	\$996,124	\$1,255,571	\$64,820	\$55,546	Y
Mount Vernon 17-3	17003	19.60	\$959,841	\$1,235,759	\$63,049	\$56,710	Y
New Underwood 51-3	51003	18.96	\$880,625	\$1,140,153	\$60,135	\$56,446	Y
Newell 09-2	9002	21.93	\$936,153	\$1,217,036	\$55,496	\$52,132	Y
Northwestern Area 56-7	56007	20.75	\$1,095,754	\$1,403,354	\$67,632	\$54,278	Y
Oelrichs 23-3	23003	15.24	\$737,365	\$932,342	\$61,177	\$53,602	Y
Oglala Lakota County 65-1	65001	110.88	\$6,953,844	\$8,926,302	\$80,504	\$68,778	Y
Oldham-Ramona 39-5	39005	18.05	\$821,791	\$1,039,194	\$57,573	\$49,376	Y
Parker 60-4	60004	33.21	\$1,619,907	\$2,000,357	\$60,234	\$51,042	Y
Parkston 33-3	33003	45.24	\$2,269,696	\$2,923,197	\$64,615	\$57,053	Y
Pierre 32-2	32002	172.67	\$9,575,866	\$11,596,321	\$67,159	\$57,030	Y
Plankinton 01-1	1001	22.40	\$1,109,743	\$1,367,990	\$61,071	\$53,428	Y
Platte-Geddes 11-5	11005	43.30	\$2,175,649	\$2,832,969	\$65,427	\$59,655	Y
Rapid City Area 51-4	51004	803.76	\$42,294,582	\$55,199,584	\$68,677	\$64,058	Y
Redfield 56-4	56004	47.00	\$2,285,897	\$2,728,096	\$58,045	\$57,346	Y
Rosholt 54-4	54004	20.51	\$1,040,397	\$1,338,959	\$65,283	\$59,923	Y
Rutland 39-4	39004	20.49	\$959,908	\$1,198,926	\$58,513	\$43,431	Y
Sanborn Central 55-5	55005	21.00	\$990,374	\$1,221,775	\$58,180	\$50,961	Y
Scotland 04-3	4003	22.50	\$1,042,048	\$1,361,624	\$60,517	\$52,643	Y
Selby Area 62-5	62005	16.77	\$812,665	\$1,080,226	\$64,414	\$55,976	Y
Sioux Falls 49-5	49005	1,660.20	\$94,518,955	\$127,746,963	\$76,947	\$68,432	Y
Sioux Valley 05-5	5005	46.39	\$2,328,435	\$2,956,003	\$63,721	\$59,059	Y
Sisseton 54-2	54002	69.01	\$3,586,050	\$4,494,875	\$65,134	\$56,936	Y
Smee 15-3	15003	17.34	\$916,685	\$1,154,618	\$66,587	\$61,774	Y
South Central 26-5	26005	6.57	\$341,913	\$451,572	\$68,732	\$57,038	Y
Spearfish 40-2	40002	166.44	\$8,943,340	\$10,937,909	\$65,717	\$56,562	Y
Stanley County 57-1	57001	33.70	\$1,678,483	\$2,202,033	\$65,342	\$54,103	Y
Summit 54-6	54006	17.23	\$748,816	\$948,845	\$55,069	\$49,934	Y
Tea Area 41-5	41005	139.36	\$7,321,611	\$9,156,466	\$65,704	\$56,031	Y
Timber Lake 20-3	20003	35.87	\$1,976,733	\$2,563,563	\$71,468	\$59,077	Y
Todd County 66-1	66001	164.93	\$9,421,801	\$12,138,241	\$73,596	\$60,414	Y
Tripp-Delmont 33-5	33005	16.81	\$804,723	\$1,079,595	\$64,223	\$51,010	Y
Tri-Valley 49-6	49006	68.62	\$3,523,589	\$4,456,363	\$64,943	\$60,660	Y
Vermillion 13-1	13001	97.47	\$4,838,597	\$6,226,464	\$63,881	\$58,678	Y
Viborg-Hurley 60-6	60006	27.50	\$1,284,994	\$1,602,137	\$58,260	\$52,260	Y
Wagner Community 11-4	11004	69.20	\$3,831,928	\$5,052,049	\$73,006	\$62,800	Y
Wall 51-5	51005	23.65	\$1,173,991	\$1,541,142	\$65,165	\$61,886	Y
Warner 06-5	6005	23.00	\$1,134,640	\$1,426,904	\$62,039	\$57,357	Y
Watertown 14-4	14004	240.02	\$13,070,099	\$16,451,748	\$68,543	\$64,496	Y
Waubay 18-3	18003	17.93	\$830,437	\$1,132,065	\$63,138	\$58,502	Y
Waverly 14-5	14005	19.60	\$966,205	\$1,288,317	\$65,730	\$58,631	Y
Webster Area 18-5	18005	33.43	\$1,631,888	\$2,063,510	\$61,726	\$55,255	Y
Wessington Springs 36-2	36002	24.89	\$1,135,234	\$1,445,711	\$58,084	\$53,436	Y
West Central 49-7	49007	92.92	\$4,924,716	\$6,076,195	\$65,392	\$59,155	Y

FY2023 Teacher Compensation Summary

as of Oct. 5, 2023



District Name	District Number	2023 Total FTE	2023 Total Salary	2023 Total Compensation (Salary + Benefits)	2023 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2024
White Lake 01-3	1003	12.89	\$589,469	\$710,985	\$55,158	\$52,085	Y
White River 47-1	47001	41.35	\$2,020,106	\$2,608,081	\$63,073	\$52,950	Y
Willow Lake 12-3	12003	25.11	\$1,276,422	\$1,638,818	\$65,266	\$58,158	Y
Wilmot 54-7	54007	17.20	\$792,455	\$993,788	\$57,778	\$51,563	Y
Winner 59-2	59002	54.20	\$2,773,925	\$3,471,290	\$64,046	\$55,393	Y
Wolsey-Wessington 02-6	2006	23.50	\$1,143,861	\$1,515,343	\$64,483	\$54,363	Y
Woonsocket 55-4	55004	18.70	\$834,484	\$1,109,781	\$59,347	\$52,895	Y
Yankton 63-3	63003	177.80	\$9,859,333	\$12,927,317	\$72,707	\$67,054	Y
State Total		9,947.01	\$529,345,350	\$681,442,744			
Average Teacher Compensation - Statewide				\$68,507		\$60,687	
Average Teacher Salary - Statewide				\$53,217		\$47,096	

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2023

as of Oct. 5, 2023



District Name	Average Teacher Salary								Average Teacher Compensation							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023
Aberdeen 06-1	\$47,879	\$48,431	\$48,761	\$50,003	\$50,197	\$51,413	\$53,986	12.8%	\$61,769	\$62,551	\$62,861	\$64,733	\$65,321	\$67,226	\$70,369	13.9%
Agar-Blunt-Onida 58-3	\$42,557	\$43,267	\$44,273	\$45,417	\$46,010	\$46,948	\$48,501	14.0%	\$55,834	\$57,484	\$57,884	\$59,201	\$60,176	\$61,359	\$62,996	12.8%
Alcester-Hudson 61-1	\$41,071	\$42,110	\$43,404	\$44,410	\$45,138	\$45,636	\$47,104	14.7%	\$50,930	\$51,872	\$54,146	\$54,843	\$56,070	\$56,817	\$60,571	18.9%
Andes Central 11-1	\$45,336	\$45,969	\$47,775	\$49,322	\$49,325	\$51,039	\$56,555	24.7%	\$59,760	\$61,251	\$63,514	\$65,034	\$64,971	\$66,876	\$73,319	22.7%
Arlington 38-1	\$43,504	\$45,068	\$45,581	\$45,819	\$46,614	\$47,970	\$50,364	15.8%	\$56,680	\$58,659	\$59,230	\$60,339	\$62,199	\$63,900	\$65,873	16.2%
Armour 21-1	\$40,552	\$41,821	\$42,805	\$43,214	\$43,777	\$45,044	\$46,165	13.8%	\$54,081	\$56,138	\$57,050	\$56,763	\$57,254	\$58,695	\$61,039	12.9%
Avon 04-1	\$43,716	\$43,786	\$43,675	\$44,031	\$45,226	\$46,717	\$47,527	8.7%	\$55,475	\$55,522	\$55,973	\$55,820	\$56,845	\$59,468	\$60,239	8.6%
Baltic 49-1	\$45,406	\$45,732	\$46,167	\$46,996	\$48,404	\$49,268	\$51,993	14.5%	\$57,149	\$57,659	\$57,958	\$58,463	\$60,291	\$61,130	\$64,181	12.3%
Belle Fourche 09-1	\$43,722	\$44,128	\$44,541	\$45,518	\$46,015	\$46,521	\$48,480	10.9%	\$57,951	\$58,162	\$58,730	\$59,429	\$59,572	\$60,856	\$63,352	9.3%
Bennett County 03-1	\$44,398	\$44,779	\$44,777	\$45,769	\$46,443	\$47,458	\$50,198	13.1%	\$57,374	\$60,420	\$58,344	\$58,979	\$59,511	\$59,786	\$62,505	8.9%
Beresford 61-2	\$46,340	\$46,724	\$46,678	\$46,683	\$47,620	\$49,178	\$52,088	12.4%	\$57,264	\$57,459	\$57,793	\$57,878	\$59,376	\$61,633	\$65,724	14.8%
Big Stone City 25-1	\$40,257	\$41,723	\$40,049	\$41,296	\$41,837	\$41,036	\$44,395	10.3%	\$47,037	\$49,033	\$47,043	\$48,459	\$49,212	\$48,307	\$53,137	13.0%
Bison 52-1	\$46,851	\$47,269	\$47,573	\$48,312	\$48,112	\$48,901	\$50,453	7.7%	\$54,133	\$54,623	\$55,068	\$56,044	\$55,817	\$56,522	\$57,998	7.1%
Bon Homme 04-2	\$39,679	\$41,498	\$42,740	\$43,048	\$44,037	\$44,957	\$47,151	18.8%	\$50,685	\$52,571	\$54,749	\$55,278	\$57,162	\$57,794	\$60,495	19.4%
Bowdle 22-1	\$39,670	\$40,856	\$39,684	\$40,260	\$41,684	\$42,519	\$42,697	7.6%	\$51,154	\$53,702	\$52,754	\$52,561	\$55,223	\$56,131	\$56,404	10.3%
Brandon Valley 49-2	\$49,588	\$50,189	\$51,619	\$53,576	\$54,479	\$56,486	\$59,661	20.3%	\$65,884	\$66,932	\$68,981	\$71,619	\$73,177	\$75,781	\$80,502	22.2%
Bridgewater-Emery 30-3	\$40,084	\$40,898	\$42,082	\$42,969	\$43,668	\$45,665	\$48,556	21.1%	\$51,558	\$52,292	\$53,824	\$54,232	\$55,801	\$57,853	\$61,005	18.3%
Britton-Hecla 45-4	\$44,537	\$44,005	\$44,152	\$44,664	\$45,989	\$48,620	\$49,998	12.3%	\$54,768	\$54,879	\$55,043	\$55,568	\$56,904	\$60,440	\$62,574	14.3%
Brookings 05-1	\$46,366	\$46,584	\$46,475	\$47,200	\$47,846	\$51,785	\$54,318	17.2%	\$61,500	\$61,510	\$61,648	\$63,452	\$63,793	\$67,834	\$70,910	15.3%
Burke 26-2	\$47,997	\$49,011	\$49,721	\$50,205	\$50,990	\$51,845	\$54,196	12.9%	\$62,271	\$63,594	\$64,378	\$64,712	\$65,662	\$67,237	\$69,613	11.8%
Canistota 43-1	\$44,839	\$45,227	\$44,690	\$45,293	\$46,569	\$47,674	\$50,727	13.1%	\$56,861	\$57,861	\$57,049	\$57,005	\$58,544	\$59,872	\$63,646	11.9%
Canton 41-1	\$44,132	\$44,034	\$44,679	\$46,473	\$47,042	\$48,533	\$50,919	15.4%	\$54,426	\$54,239	\$54,911	\$57,294	\$58,063	\$59,933	\$62,633	15.1%
Castlewood 28-1	\$44,761	\$43,789	\$44,778	\$44,782	\$45,201	\$45,406	\$49,751	11.1%	\$57,850	\$57,624	\$59,394	\$59,924	\$60,039	\$60,273	\$64,756	11.9%
Centerville 60-1	\$42,711	\$43,178	\$43,749	\$44,290	\$43,716	\$44,442	\$47,360	10.9%	\$59,984	\$60,847	\$60,542	\$61,287	\$60,511	\$62,822	\$66,183	10.3%
Chamberlain 07-1	\$44,840	\$45,195	\$45,299	\$45,704	\$46,966	\$48,008	\$50,313	12.2%	\$58,327	\$58,967	\$59,524	\$59,976	\$61,405	\$62,682	\$65,547	12.4%
Chester Area 39-1	\$46,847	\$47,124	\$47,737	\$49,440	\$49,837	\$51,119	\$54,481	16.3%	\$64,028	\$63,323	\$64,103	\$66,774	\$66,886	\$69,925	\$73,363	14.6%
Clark 12-2	\$44,128	\$44,985	\$45,225	\$46,290	\$46,223	\$46,370	\$49,091	11.2%	\$54,075	\$55,996	\$57,190	\$58,556	\$58,409	\$58,807	\$61,803	14.3%
Colman-Egan 50-5	\$40,101	\$40,154	\$40,369	\$41,356	\$43,168	\$44,474	\$46,480	15.9%	\$50,835	\$50,392	\$51,011	\$51,355	\$53,322	\$56,011	\$57,740	13.6%
Colome Consolidated 59-3	\$41,038	\$40,563	\$41,283	\$41,774	\$42,457	\$43,463	\$46,419	13.1%	\$51,657	\$51,851	\$52,013	\$53,010	\$54,923	\$56,318	\$59,634	15.4%
Corsica-Stickney 21-3	\$43,790	\$43,384	\$43,521	\$44,539	\$44,121	\$45,052	\$48,014	9.6%	\$54,033	\$53,540	\$54,334	\$54,904	\$55,089	\$56,961	\$61,316	13.5%
Custer 16-1	\$43,560	\$43,325	\$44,099	\$44,729	\$45,277	\$45,549	\$48,148	10.5%	\$55,008	\$55,465	\$57,177	\$57,910	\$59,332	\$58,413	\$62,081	12.9%
Dakota Valley 61-8	\$49,433	\$49,872	\$50,218	\$51,105	\$51,790	\$53,204	\$55,593	12.5%	\$60,490	\$61,046	\$61,953	\$62,998	\$64,749	\$66,198	\$69,390	14.7%
De Smet 38-2	\$43,732	\$43,209	\$44,166	\$45,170	\$46,227	\$46,815	\$49,743	13.7%	\$57,521	\$57,267	\$58,740	\$60,382	\$62,401	\$63,439	\$67,671	17.6%
Dell Rapids 49-3	\$44,796	\$44,869	\$45,133	\$45,322	\$46,234	\$46,661	\$49,083	9.6%	\$56,472	\$56,690	\$56,867	\$57,493	\$58,727	\$58,951	\$61,571	9.0%
Deubrook Area 05-6	\$44,621	\$44,901	\$45,875	\$46,082	\$46,880	\$45,606	\$47,900	7.3%	\$58,719	\$58,796	\$59,006	\$58,732	\$60,507	\$60,197	\$62,364	6.2%
Deuel 19-4	\$44,967	\$44,768	\$45,074	\$45,303	\$46,167	\$47,610	\$49,745	10.6%	\$57,302	\$57,167	\$57,319	\$57,541	\$59,244	\$61,078	\$62,399	8.9%
Doland 56-2	\$44,063	\$44,728	\$45,377	\$45,568	\$45,988	\$45,809	\$49,936	13.3%	\$55,721	\$57,610	\$57,780	\$59,142	\$60,713	\$60,726	\$64,723	16.2%
Douglas 51-1	\$54,755	\$55,397	\$55,869	\$56,666	\$57,291	\$58,020	\$60,835	11.1%	\$67,320	\$68,222	\$69,033	\$70,419	\$71,115	\$71,876	\$75,436	12.1%
Dupree 64-2	\$48,777	\$50,176	\$51,874	\$53,201	\$54,106	\$55,781	\$58,846	20.6%	\$65,445	\$67,150	\$68,417	\$69,652	\$70,784	\$72,534	\$76,295	16.6%
Eagle Butte 20-1	\$52,506	\$53,378	\$53,790	\$54,758	\$56,980	\$56,581	\$61,108	16.4%	\$67,524	\$69,290	\$70,737	\$72,132	\$74,412	\$73,946	\$80,283	18.9%
Edgemont 23-1	\$42,577	\$41,945	\$41,583	\$43,585	\$45,208	\$46,354	\$48,987	15.1%	\$52,803	\$52,479	\$52,850	\$53,442	\$55,336	\$56,947	\$59,722	13.1%
Edmunds Central 22-5	\$41,283	\$43,532	\$43,588	\$43,680	\$44,493	\$45,647	\$46,812	13.4%	\$55,771	\$58,094	\$58,393	\$57,350	\$59,583	\$59,090	\$61,112	9.6%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2023

as of Oct. 5, 2023



District Name	Average Teacher Salary								Average Teacher Compensation							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023
Elk Mountain 16-2	\$37,456	\$43,655	\$36,791	\$40,978	\$44,569	\$43,567	\$50,811	35.7%	\$40,942	\$49,045	\$40,548	\$45,661	\$49,305	\$49,292	\$57,746	41.0%
Elk Point-Jefferson 61-7	\$43,355	\$43,697	\$45,814	\$46,022	\$46,259	\$47,402	\$50,387	16.2%	\$54,669	\$55,168	\$56,124	\$55,857	\$56,064	\$56,999	\$61,203	12.0%
Elkton 05-3	\$41,949	\$41,773	\$41,713	\$42,179	\$41,741	\$43,007	\$44,846	6.9%	\$57,076	\$56,986	\$57,179	\$57,673	\$57,356	\$58,779	\$57,864	1.4%
Estelline 28-2	\$45,790	\$45,270	\$45,405	\$45,779	\$46,254	\$47,374	\$50,268	9.8%	\$59,770	\$59,796	\$59,837	\$60,035	\$60,434	\$61,594	\$65,243	9.2%
Ethan 17-1	\$42,909	\$43,704	\$44,750	\$46,497	\$46,979	\$48,101	\$50,346	17.3%	\$53,946	\$55,115	\$56,128	\$57,584	\$58,018	\$58,419	\$58,113	7.7%
Eureka 44-1	\$40,263	\$41,909	\$41,532	\$42,441	\$41,830	\$42,168	\$44,746	11.1%	\$55,253	\$57,390	\$56,619	\$57,927	\$57,396	\$58,369	\$61,720	11.7%
Faith 46-2	\$40,234	\$41,251	\$41,936	\$42,823	\$42,349	\$43,109	\$46,224	14.9%	\$48,874	\$50,028	\$50,240	\$51,467	\$51,193	\$52,206	\$55,615	13.8%
Faulkton Area 24-4	\$39,727	\$41,494	\$43,268	\$44,810	\$45,659	\$46,652	\$48,713	22.6%	\$54,405	\$55,957	\$58,405	\$60,357	\$60,970	\$62,325	\$64,549	18.6%
Flandreau 50-3	\$39,772	\$40,206	\$40,501	\$41,582	\$42,226	\$43,068	\$45,118	13.4%	\$48,309	\$48,555	\$49,108	\$50,826	\$51,681	\$52,888	\$55,315	14.5%
Florence 14-1	\$44,757	\$45,244	\$44,321	\$45,839	\$48,151	\$49,532	\$51,550	15.2%	\$58,185	\$58,855	\$58,667	\$60,398	\$63,036	\$64,965	\$67,106	15.3%
Frederick Area 06-2	\$42,146	\$43,007	\$43,866	\$44,779	\$44,593	\$45,527	\$46,917	11.3%	\$52,101	\$54,845	\$55,855	\$56,723	\$56,259	\$58,442	\$58,708	12.7%
Freeman 33-1	\$43,004	\$43,229	\$43,902	\$44,723	\$45,160	\$47,579	\$49,236	14.5%	\$61,339	\$60,767	\$61,400	\$63,017	\$63,381	\$67,368	\$69,045	12.6%
Garretson 49-4	\$42,262	\$44,691	\$45,031	\$46,131	\$46,908	\$48,922	\$50,947	20.6%	\$55,673	\$59,329	\$57,097	\$60,386	\$58,178	\$62,553	\$64,656	16.1%
Gayville-Volin 63-1	\$41,180	\$41,713	\$43,037	\$43,114	\$44,325	\$45,469	\$47,253	14.7%	\$53,658	\$54,225	\$56,179	\$56,789	\$57,756	\$58,415	\$61,610	14.8%
Gettysburg 53-1	\$40,180	\$40,288	\$41,030	\$41,761	\$42,392	\$43,020	\$45,078	12.2%	\$50,203	\$50,398	\$51,384	\$52,633	\$53,653	\$54,970	\$57,253	14.0%
Gregory 26-4	\$42,076	\$42,743	\$43,209	\$44,383	\$46,796	\$48,597	\$50,684	20.5%	\$54,838	\$55,353	\$55,769	\$56,813	\$59,683	\$61,577	\$64,547	17.7%
Groton Area 06-6	\$45,691	\$46,710	\$46,875	\$47,977	\$49,158	\$50,140	\$52,768	15.5%	\$60,293	\$61,213	\$61,871	\$63,431	\$64,718	\$65,794	\$68,315	13.3%
Haakon 27-1	\$44,033	\$45,832	\$45,754	\$46,070	\$46,225	\$46,325	\$48,998	11.3%	\$55,069	\$57,261	\$57,022	\$57,350	\$57,535	\$57,648	\$60,686	10.2%
Hamlin 28-3	\$44,259	\$45,175	\$45,423	\$46,573	\$47,987	\$49,921	\$51,491	16.3%	\$56,831	\$58,510	\$58,217	\$61,428	\$62,098	\$64,687	\$66,105	16.3%
Hanson 30-1	\$41,161	\$41,688	\$41,544	\$42,592	\$43,608	\$44,606	\$47,289	14.9%	\$49,223	\$50,684	\$50,601	\$51,679	\$53,197	\$54,535	\$57,581	17.0%
Harding County 31-1	\$44,293	\$43,572	\$44,140	\$45,141	\$45,624	\$45,292	\$45,747	3.3%	\$59,133	\$58,473	\$59,230	\$59,590	\$60,398	\$60,606	\$62,395	5.5%
Harrisburg 41-2	\$44,343	\$46,997	\$47,380	\$48,946	\$50,671	\$52,323	\$55,475	25.1%	\$55,634	\$58,894	\$59,282	\$61,274	\$63,075	\$64,995	\$63,377	13.9%
Henry 14-2	\$45,486	\$45,908	\$46,441	\$47,607	\$47,331	\$48,498	\$48,724	7.1%	\$53,080	\$57,081	\$57,670	\$56,885	\$59,072	\$61,537	\$62,544	17.8%
Herreid 10-1	\$44,498	\$43,795	\$46,211	\$47,212	\$45,701	\$46,647	\$47,955	7.8%	\$54,153	\$51,945	\$55,040	\$55,690	\$54,400	\$55,323	\$56,647	4.6%
Highmore-Harold 34-2	\$44,400	\$44,177	\$44,997	\$45,442	\$45,213	\$45,361	\$46,315	4.3%	\$56,824	\$55,793	\$57,640	\$58,401	\$58,075	\$58,528	\$59,824	5.3%
Hill City 51-2	\$46,728	\$45,880	\$46,473	\$47,135	\$47,671	\$47,011	\$50,473	8.0%	\$59,577	\$58,979	\$58,423	\$59,175	\$60,015	\$59,579	\$64,690	8.6%
Hitchcock-Tulare 56-6	\$44,253	\$43,747	\$43,758	\$44,472	\$43,907	\$44,954	\$47,843	8.1%	\$57,188	\$57,688	\$58,514	\$58,912	\$58,275	\$59,848	\$63,106	10.3%
Hot Springs 23-2	\$43,265	\$43,491	\$43,095	\$43,537	\$43,927	\$43,960	\$46,211	6.8%	\$54,403	\$54,657	\$54,425	\$54,428	\$54,786	\$54,408	\$56,753	4.3%
Hoven 53-2	\$36,588	\$37,938	\$40,951	\$41,088	\$41,989	\$43,255	\$43,564	19.1%	\$50,606	\$52,831	\$56,790	\$57,251	\$58,658	\$61,219	\$61,619	21.8%
Howard 48-3	\$43,137	\$43,635	\$44,238	\$44,891	\$45,161	\$45,430	\$47,249	9.5%	\$54,312	\$57,205	\$57,033	\$57,455	\$57,830	\$58,374	\$60,473	11.3%
Huron 02-2	\$48,569	\$48,780	\$49,561	\$50,370	\$51,257	\$52,584	\$56,525	16.4%	\$63,629	\$63,827	\$64,433	\$65,391	\$66,723	\$68,161	\$73,007	14.7%
Ipswich Public 22-6	\$42,784	\$44,219	\$44,676	\$45,580	\$45,856	\$46,678	\$48,703	13.8%	\$56,563	\$58,127	\$59,841	\$59,751	\$60,358	\$60,854	\$63,347	12.0%
Irene-Wakonda 13-3	\$41,444	\$41,932	\$42,349	\$43,486	\$43,920	\$45,161	\$46,931	13.2%	\$56,006	\$57,685	\$58,934	\$61,025	\$61,896	\$63,782	\$68,084	21.6%
Iroquois 02-3	\$43,843	\$44,579	\$46,018	\$46,752	\$46,614	\$47,319	\$49,958	13.9%	\$60,464	\$62,150	\$62,338	\$62,636	\$61,846	\$61,959	\$65,304	8.0%
Jones County 37-3	\$41,224	\$42,414	\$42,494	\$43,051	\$43,460	\$44,374	\$45,258	9.8%	\$50,944	\$54,311	\$54,194	\$55,185	\$55,461	\$55,961	\$57,659	13.2%
Kadoka Area 35-2	\$42,102	\$43,068	\$44,275	\$45,600	\$45,247	\$46,425	\$48,620	15.5%	\$55,065	\$56,757	\$58,182	\$60,163	\$59,473	\$60,950	\$63,547	15.4%
Kimball 07-2	\$44,476	\$44,719	\$45,476	\$46,121	\$46,947	\$48,252	\$50,777	14.2%	\$53,994	\$54,005	\$55,040	\$56,729	\$57,826	\$59,415	\$62,768	16.2%
Lake Preston 38-3	\$41,219	\$42,495	\$42,751	\$43,960	\$43,794	\$43,689	\$45,472	10.3%	\$54,749	\$56,319	\$57,122	\$58,322	\$58,595	\$58,481	\$60,045	9.7%
Langford Area 45-5	\$44,582	\$44,134	\$44,459	\$45,181	\$46,067	\$46,325	\$50,226	12.7%	\$57,526	\$57,819	\$58,128	\$58,825	\$60,034	\$60,551	\$64,347	11.9%
Lead-Deadwood 40-1	\$45,897	\$47,895	\$48,862	\$49,838	\$50,885	\$51,287	\$53,869	17.4%	\$64,258	\$66,021	\$67,661	\$68,866	\$70,587	\$70,930	\$74,168	15.4%
Lemmon 52-4	\$48,364	\$47,568	\$48,597	\$49,472	\$49,471	\$49,515	\$50,829	5.1%	\$59,044	\$57,829	\$59,343	\$60,348	\$60,436	\$60,389	\$61,927	4.9%
Lennox 41-4	\$42,698	\$42,650	\$43,853	\$45,182	\$47,005	\$48,364	\$51,661	21.0%	\$54,150	\$54,344	\$55,437	\$56,993	\$58,854	\$60,472	\$64,316	18.8%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2023

as of Oct. 5, 2023



District Name	Average Teacher Salary								Average Teacher Compensation							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023
Leola 44-2	\$41,148	\$42,396	\$42,374	\$42,684	\$43,053	\$44,675	\$47,736	16.0%	\$52,015	\$54,846	\$55,009	\$54,370	\$55,755	\$57,881	\$61,437	18.1%
Lyman 42-1	\$45,846	\$46,638	\$47,742	\$48,019	\$48,718	\$49,388	\$50,070	9.2%	\$60,202	\$60,879	\$61,751	\$62,724	\$63,913	\$64,626	\$64,731	7.5%
Madison Central 39-2	\$48,267	\$48,958	\$49,378	\$50,162	\$50,663	\$51,995	\$54,328	12.6%	\$59,835	\$60,867	\$61,438	\$62,553	\$62,917	\$64,836	\$67,398	12.6%
Marion 60-3	\$40,196	\$41,247	\$42,366	\$43,905	\$43,692	\$43,562	\$46,564	15.8%	\$51,730	\$53,503	\$55,339	\$56,863	\$58,293	\$57,539	\$61,021	18.0%
McCook Central 43-7	\$44,267	\$43,225	\$44,977	\$45,787	\$46,388	\$47,587	\$49,535	11.9%	\$57,034	\$55,999	\$57,249	\$57,731	\$58,650	\$59,688	\$61,621	8.0%
McIntosh 15-1	\$47,496	\$48,585	\$49,352	\$50,548	\$50,811	\$50,556	\$53,880	13.4%	\$64,879	\$68,730	\$69,016	\$69,767	\$69,980	\$68,713	\$71,867	10.8%
McLaughlin 15-2	\$43,062	\$46,592	\$47,794	\$50,366	\$50,386	\$51,711	\$53,755	24.8%	\$56,648	\$62,838	\$61,957	\$65,069	\$66,144	\$67,931	\$69,036	21.9%
Meade 46-1	\$46,647	\$47,280	\$47,094	\$48,026	\$48,034	\$48,839	\$51,805	11.1%	\$58,847	\$59,465	\$59,090	\$60,046	\$59,963	\$61,083	\$64,335	9.3%
Menno 33-2	\$41,828	\$43,673	\$43,782	\$44,490	\$45,779	\$47,379	\$48,732	16.5%	\$55,736	\$58,386	\$58,419	\$59,524	\$60,912	\$62,857	\$64,596	15.9%
Milbank 25-4	\$46,277	\$46,872	\$48,961	\$50,526	\$51,257	\$52,183	\$53,901	16.5%	\$58,958	\$60,615	\$63,041	\$66,647	\$65,970	\$67,891	\$68,779	16.7%
Miller 29-4	\$39,346	\$40,124	\$43,987	\$45,378	\$45,492	\$45,683	\$48,115	22.3%	\$47,302	\$48,713	\$53,923	\$55,997	\$56,454	\$56,754	\$59,789	26.4%
Mitchell 17-2	\$51,373	\$51,772	\$51,404	\$52,321	\$52,529	\$53,149	\$55,932	8.9%	\$64,527	\$65,602	\$65,555	\$66,402	\$66,555	\$66,898	\$70,482	9.2%
Mobridge-Pollock 62-6	\$47,221	\$47,072	\$48,099	\$48,904	\$48,446	\$49,590	\$51,665	9.4%	\$60,290	\$60,277	\$61,677	\$62,467	\$62,394	\$63,150	\$65,555	8.7%
Montrose 43-2	\$44,945	\$44,906	\$45,713	\$45,707	\$47,742	\$48,654	\$51,426	14.4%	\$55,546	\$56,586	\$57,356	\$58,985	\$60,974	\$62,390	\$64,820	16.7%
Mount Vernon 17-3	\$44,151	\$44,034	\$44,692	\$45,547	\$45,216	\$47,136	\$48,971	10.9%	\$56,710	\$56,270	\$57,540	\$58,829	\$58,273	\$59,742	\$63,049	11.2%
New Underwood 51-3	\$43,061	\$44,589	\$44,131	\$44,770	\$44,930	\$44,939	\$46,446	7.9%	\$56,446	\$58,686	\$56,526	\$56,788	\$57,606	\$57,947	\$60,135	6.5%
Newell 09-2	\$39,376	\$40,266	\$40,628	\$41,681	\$41,130	\$40,811	\$42,688	8.4%	\$52,132	\$51,429	\$52,416	\$53,590	\$53,214	\$53,134	\$55,496	6.5%
Northwestern Area 56-7	\$43,471	\$46,591	\$46,554	\$47,932	\$50,122	\$51,383	\$52,807	21.5%	\$54,278	\$56,707	\$57,501	\$60,540	\$64,339	\$65,787	\$67,632	24.6%
Oelrichs 23-3	\$43,388	\$41,710	\$42,347	\$42,975	\$43,913	\$46,107	\$48,384	11.5%	\$53,602	\$53,498	\$54,387	\$54,474	\$55,381	\$55,145	\$61,177	14.1%
Oglala Lakota County 65-1	\$53,610	\$55,082	\$55,563	\$59,383	\$59,061	\$61,410	\$62,715	17.0%	\$68,778	\$70,304	\$71,147	\$75,439	\$75,236	\$78,772	\$80,504	17.0%
Oldham-Ramona 39-5	\$39,232	\$39,610	\$40,197	\$40,577	\$41,241	\$42,091	\$45,529	16.1%	\$49,376	\$50,273	\$50,400	\$50,825	\$52,455	\$53,987	\$57,573	16.6%
Parker 60-4	\$42,168	\$42,902	\$43,623	\$43,571	\$45,298	\$45,748	\$48,778	15.7%	\$51,042	\$51,936	\$52,697	\$52,679	\$54,979	\$56,271	\$60,234	18.0%
Parkston 33-3	\$44,588	\$45,063	\$45,390	\$45,483	\$47,002	\$48,238	\$50,170	12.5%	\$57,053	\$58,137	\$59,030	\$58,978	\$60,632	\$62,332	\$64,615	13.3%
Pierre 32-2	\$47,300	\$47,579	\$47,895	\$48,814	\$50,518	\$51,915	\$55,458	17.2%	\$57,030	\$57,395	\$57,615	\$58,596	\$60,729	\$62,747	\$67,159	17.8%
Plankinton 01-1	\$43,410	\$45,897	\$45,221	\$46,118	\$45,894	\$46,550	\$49,542	14.1%	\$53,428	\$56,220	\$55,671	\$56,400	\$55,779	\$57,625	\$61,071	14.3%
Platte-Geddes 11-5	\$46,807	\$46,690	\$46,590	\$47,317	\$47,720	\$48,077	\$50,246	7.3%	\$59,655	\$59,676	\$59,977	\$61,263	\$62,062	\$62,461	\$65,427	9.7%
Rapid City Area 51-4	\$51,335	\$50,955	\$51,775	\$51,219	\$51,068	\$50,454	\$52,621	2.5%	\$64,058	\$64,582	\$65,899	\$64,780	\$65,042	\$65,802	\$68,677	7.2%
Redfield 56-4	\$44,741	\$44,643	\$45,619	\$44,909	\$46,058	\$47,794	\$48,636	8.7%	\$57,346	\$57,759	\$58,970	\$57,758	\$59,324	\$61,821	\$58,045	1.2%
Rusholt 54-4	\$45,144	\$45,585	\$46,513	\$47,634	\$47,965	\$47,970	\$50,726	12.4%	\$59,923	\$61,023	\$61,942	\$62,711	\$62,532	\$62,796	\$65,283	8.9%
Rutland 39-4	\$35,565	\$36,349	\$36,403	\$37,808	\$38,399	\$41,171	\$46,848	31.7%	\$43,431	\$45,462	\$46,110	\$46,933	\$47,671	\$51,304	\$58,513	34.7%
Sanborn Central 55-5	\$40,754	\$41,204	\$41,287	\$42,774	\$43,665	\$44,612	\$47,161	15.7%	\$50,961	\$51,255	\$50,733	\$52,382	\$53,061	\$54,178	\$58,180	14.2%
Scotland 04-3	\$40,537	\$41,019	\$40,957	\$41,575	\$42,457	\$44,202	\$46,313	14.2%	\$52,643	\$53,036	\$53,056	\$54,407	\$55,015	\$56,962	\$60,517	15.0%
Selby Area 62-5	\$42,547	\$44,093	\$43,596	\$43,233	\$43,606	\$45,932	\$48,459	13.9%	\$55,976	\$57,190	\$58,031	\$58,675	\$58,890	\$61,174	\$64,414	15.1%
Sioux Falls 49-5	\$51,063	\$51,733	\$52,185	\$52,824	\$53,092	\$54,309	\$56,932	11.5%	\$68,432	\$68,610	\$70,402	\$72,124	\$72,775	\$73,430	\$76,947	12.4%
Sioux Valley 05-5	\$46,674	\$45,706	\$46,381	\$46,662	\$47,426	\$48,090	\$50,193	7.5%	\$59,059	\$58,349	\$59,239	\$59,631	\$60,797	\$61,389	\$63,721	7.9%
Sisseton 54-2	\$45,097	\$44,934	\$46,128	\$47,841	\$48,161	\$49,482	\$51,964	15.2%	\$56,936	\$56,472	\$58,016	\$60,129	\$60,772	\$62,452	\$65,134	14.4%
Smee 15-3	\$46,619	\$48,454	\$48,252	\$49,608	\$49,651	\$52,000	\$52,865	13.4%	\$61,774	\$64,204	\$64,848	\$67,177	\$63,693	\$66,130	\$66,587	7.8%
South Central 26-5	\$42,959	\$44,046	\$46,484	\$48,088	\$49,530	\$51,029	\$52,042	21.1%	\$57,038	\$58,706	\$61,051	\$63,590	\$65,205	\$67,059	\$68,732	20.5%
Spearfish 40-2	\$46,944	\$47,623	\$48,457	\$49,287	\$49,184	\$51,229	\$53,733	14.5%	\$56,562	\$58,911	\$59,074	\$59,928	\$59,950	\$62,194	\$65,717	16.2%
Stanley County 57-1	\$41,242	\$42,530	\$42,600	\$42,892	\$43,901	\$45,983	\$49,807	20.8%	\$54,103	\$56,486	\$56,444	\$56,868	\$58,602	\$60,346	\$65,342	20.8%
Summit 54-6	\$39,445	\$39,376	\$40,425	\$40,418	\$40,732	\$41,411	\$43,460	10.2%	\$49,934	\$51,331	\$51,454	\$52,014	\$53,087	\$53,105	\$55,069	10.3%
Tea Area 41-5	\$44,521	\$45,700	\$46,081	\$47,202	\$47,744	\$48,976	\$52,537	18.0%	\$56,031	\$56,789	\$57,076	\$58,848	\$59,959	\$61,662	\$65,704	17.3%

HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2023

as of Oct. 5, 2023



District Name	Average Teacher Salary								Average Teacher Compensation							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% change 2017 to 2023
Timber Lake 20-3	\$45,195	\$48,686	\$50,177	\$50,102	\$50,993	\$52,219	\$55,108	21.9%	\$59,077	\$63,991	\$65,602	\$66,234	\$66,948	\$67,406	\$71,468	21.0%
Todd County 66-1	\$46,876	\$46,359	\$47,266	\$49,349	\$50,899	\$52,960	\$57,126	21.9%	\$60,414	\$60,001	\$60,935	\$63,608	\$66,001	\$68,642	\$73,596	21.8%
Tripp-Delmont 33-5	\$37,016	\$37,597	\$40,868	\$42,949	\$42,430	\$44,030	\$47,872	29.3%	\$51,010	\$52,638	\$53,954	\$57,754	\$58,386	\$60,491	\$64,223	25.9%
Tri-Valley 49-6	\$47,008	\$46,939	\$47,234	\$47,948	\$48,392	\$49,035	\$51,349	9.2%	\$60,660	\$60,554	\$60,751	\$61,392	\$61,562	\$62,793	\$64,943	7.1%
Vermillion 13-1	\$44,062	\$43,993	\$44,679	\$45,760	\$46,677	\$47,010	\$49,642	12.7%	\$58,678	\$58,920	\$59,075	\$59,968	\$60,303	\$60,785	\$63,881	8.9%
Viborg-Hurley 60-6	\$40,874	\$40,918	\$41,657	\$42,666	\$43,211	\$44,141	\$46,727	14.3%	\$52,260	\$49,430	\$53,780	\$55,668	\$57,598	\$57,205	\$58,260	11.5%
Wagner Community 11-4	\$46,170	\$47,979	\$49,914	\$51,937	\$52,612	\$53,975	\$55,375	19.9%	\$62,800	\$63,899	\$66,192	\$69,543	\$65,480	\$71,658	\$73,006	16.3%
Wall 51-5	\$47,094	\$47,086	\$47,715	\$48,376	\$48,120	\$49,147	\$49,640	5.4%	\$61,886	\$61,625	\$62,204	\$62,797	\$62,023	\$64,232	\$65,165	5.3%
Warner 06-5	\$44,351	\$44,134	\$45,027	\$45,772	\$45,951	\$46,908	\$49,332	11.2%	\$57,357	\$56,626	\$57,475	\$59,225	\$59,173	\$60,433	\$62,039	8.2%
Watertown 14-4	\$50,564	\$50,725	\$51,197	\$52,234	\$51,388	\$52,620	\$54,454	7.7%	\$64,496	\$63,382	\$65,181	\$65,387	\$65,062	\$65,885	\$68,543	6.3%
Waubay 18-3	\$42,121	\$41,556	\$42,525	\$42,814	\$42,808	\$44,668	\$46,316	10.0%	\$58,502	\$57,846	\$58,504	\$58,904	\$58,894	\$61,317	\$63,138	7.9%
Waverly 14-5	\$44,500	\$44,641	\$44,842	\$44,360	\$45,026	\$46,722	\$49,296	10.8%	\$58,631	\$58,530	\$59,083	\$59,696	\$60,794	\$62,903	\$65,730	12.1%
Webster Area 18-5	\$43,964	\$43,556	\$44,393	\$43,859	\$45,482	\$46,089	\$48,815	11.0%	\$55,255	\$54,387	\$55,739	\$55,359	\$57,114	\$58,886	\$61,726	11.7%
Wessington Springs 36-2	\$41,747	\$41,517	\$41,867	\$42,114	\$43,160	\$44,131	\$45,610	9.3%	\$53,436	\$53,862	\$54,034	\$54,433	\$55,812	\$56,597	\$58,084	8.7%
West Central 49-7	\$47,969	\$47,801	\$48,363	\$48,950	\$49,304	\$49,652	\$53,000	10.5%	\$59,155	\$58,798	\$59,361	\$60,038	\$60,504	\$61,512	\$65,392	10.5%
White Lake 01-3	\$42,540	\$43,108	\$43,450	\$43,504	\$43,183	\$43,935	\$45,731	7.5%	\$52,085	\$52,485	\$52,872	\$53,034	\$52,254	\$53,258	\$55,158	5.9%
White River 47-1	\$40,967	\$42,715	\$42,880	\$44,064	\$44,884	\$46,076	\$48,854	19.3%	\$52,950	\$55,005	\$54,991	\$56,927	\$57,617	\$58,762	\$63,073	19.1%
Willow Lake 12-3	\$43,726	\$46,144	\$46,167	\$47,156	\$48,176	\$48,499	\$50,833	16.3%	\$58,158	\$60,539	\$60,633	\$61,343	\$62,331	\$62,843	\$65,266	12.2%
Wilmot 54-7	\$40,086	\$39,871	\$40,592	\$41,777	\$42,232	\$42,958	\$46,073	14.9%	\$51,563	\$50,782	\$51,735	\$53,027	\$53,977	\$55,530	\$57,778	12.1%
Winner 59-2	\$44,034	\$45,322	\$46,213	\$46,796	\$48,069	\$48,559	\$51,179	16.2%	\$55,393	\$56,984	\$58,075	\$58,673	\$60,063	\$60,836	\$64,046	15.6%
Wolsley-Wessington 02-6	\$41,455	\$41,597	\$42,594	\$44,102	\$45,343	\$45,569	\$48,675	17.4%	\$54,363	\$56,160	\$55,866	\$58,540	\$60,101	\$60,419	\$64,483	18.6%
Woonsocket 55-4	\$40,178	\$40,008	\$40,156	\$40,901	\$41,298	\$42,239	\$44,625	11.1%	\$52,895	\$53,012	\$53,139	\$54,034	\$54,631	\$54,591	\$59,347	12.2%
Yankton 63-3	\$50,157	\$51,511	\$51,713	\$52,392	\$53,108	\$53,576	\$55,452	10.6%	\$67,054	\$68,760	\$69,319	\$69,879	\$72,687	\$72,494	\$72,707	8.4%
STATE AVERAGE	\$47,096	\$47,658	\$48,230	\$49,008	\$49,577	\$50,618	\$53,217		\$60,687	\$61,442	\$62,368	\$63,454	\$64,271	\$65,573	\$68,507	
ANNUAL % INCREASE		1.19%	1.20%	1.61%	1.16%	2.10%	5.13%			1.24%	1.51%	1.74%	1.29%	2.03%	4.47%	
OVERALL % INCREASE SINCE 2017								13.00%								12.89%
ANNUAL FTE									9,508.94	9,560.96	9,601.56	9,649.58	9,741.73	9,934.68	9,947.01	