

# Report on School Finance Accountability Board Meeting: November 10, 2020



## South Dakota Department of Education

Office of State Aid and School  
Finance

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November 17, 2020

This report summarizes the recommendations of the School Finance Accountability Board to the Joint Committee on Appropriations regarding the requests for waivers submitted by school districts that failed to meet the accountabilities set forth in SDCL 13-13-10.1(8-9) or SDCL 13-13-73.6 for Fiscal Year 2020.

## Contents of Report

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<b>Meeting Summary</b> .....	<b>3</b>
<b>Excess Monthly Cash Summary and Calculations</b> .....	<b>3</b>
<b>Requests for Waiver</b>	
Plankinton School District 01-1 .....	<b>4</b>
<b>Board Action on Submitted Waivers</b> .....	<b>4</b>
<b>Teacher Compensation Summary and Calculations</b> .....	<b>4</b>

**Appendix A: Meeting Minutes for November 10, 2020**

**Appendix B: Excess Cash Balance Calculations**

**Appendix C: Request for Waiver Forms & Documentation**

**Appendix D: Teacher Compensation Summary, by District**

**Appendix E: History of Teacher Salaries & Average Compensation, by District**

**Appendix F: Applicable South Dakota Statutes**

## Meeting Summary

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The School Finance Accountability Board met Nov. 10, 2020, to consider accountabilities related to the state aid funding formula. The two accountabilities are general fund monthly cash balance percentage and teacher compensation.

In FY2020, there were 149 public school districts. Only four of these districts exceeded the allowable general fund monthly excess cash balance percentages: Agar-Blunt-Onida, Hoven, Elk Mountain and Plankinton. Three of the four districts do not receive general state aid; therefore, no penalty may be imposed. The Plankinton School District submitted a waiver request, and the board voted to approve it.

In FY2020, there was only one school district that did not meet the teacher compensation accountability, Hill City. The Hill City School District did not apply for a waiver because it does not receive general state aid.

Department of Education staff provided a history of annual percent changes in both teacher salaries and teacher compensation since 2017. See Appendix ..... Board Chair Terry Nebelsick noted that the overall increase of just over 4% for both salaries and compensation is in addition to the large increase provided by the Legislature in 2016. When reviewing the increase in average teacher salaries from 2016 to 2020, the percentage increase was almost 17% for teacher salaries and 16.73% for teacher compensation.

## FY2020 General Fund Cash Balance Summary and Calculations

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### Summary

The Department of Education's Division of Finance and Management compiled general fund monthly cash balance and general fund expenditure data from each public school district's FY2020 Annual Financial Report.

All district superintendents and business officials were officially notified of the status of their monthly cash balance accountability for the 2019-20 school year on Friday, Oct. 2, 2020. Four school districts exceeded the monthly cash balance allowance provisions in SDCL 13-13-10.1; however, only one of these school districts receives general state aid. The four school districts are Agar-Blunt-Onida, Hoven, Elk Mountain and Plankinton. Agar-Blunt-Onida, Hoven and Elk Mountain do not receive state aid and, therefore, no penalty may be imposed.

### Calculations

Each school district reports the monthly general fund cash balance annually to the Department of Education. Once a school district has verified the data for the Annual Financial Report and the state aid fall enrollment (SAFE) count is finalized, the Department of Education has the information to complete the excess general fund cash balance calculation.

A summary of the excess cash balance calculation is below:

1. Lowest monthly cash balance divided by total general fund expenditures equals the lowest monthly cash balance as a % of general fund expenditures
2. Use current year SAFE or lowest SAFE from the last two years, whichever is lowest
  - a. The SAFE count is used to assign a school district to one of three maximum allowable general fund cash balance categories:
    - i. 40% for a school district with a fall enrollment of 200 or fewer
    - ii. 30% for a school district with a fall enrollment more than 200 but fewer than 600
    - iii. 25% for a school district with a fall enrollment greater than or equal to 600
3. If the allowable cash balance percentage is exceeded based on the district's applicable SAFE, the difference between the excess general fund cash balance and the maximum allowable cash balance is the amount subject to a potential dollar-for-dollar reduction in general state aid.

## **Requests for Waiver – Excess Cash %, Board Action**

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One waiver from the Plankinton School District was submitted for excess monthly cash balance (see submitted waiver - Appendix C).

Amity Fox, business official from the Plankinton School District, attended the Nov. 10 meeting to present her district's waiver request. Ms. Fox provided documentation and an explanation of the waiver request of \$190,561, which would reduce the district's calculated penalty of \$223,748 down to \$33,187.

The primary reason for the excess monthly cash balance, as outlined in the waiver, was due to flow-through payments received by the Plankinton School District that were passed on to the Aurora Plains Academy (APA) Psychiatric Residential Treatment Facility (PRTF) program. The amount of these payments for FY2020 was approximately double the amount recorded in the prior fiscal year. Ms. Fox explained that although the funds were receipted in the month that has historically been the district's lowest monthly balance, the amount should not be considered excess because it was forwarded to APA following the November school board meeting. The funds were held in Plankinton School District accounts for less than 10 days.

The board members complimented Ms. Fox on her clear explanation of the circumstances and for providing the board with the documentation to support her request.

The board unanimously approved the Plankinton School District's request to waive \$190,561 of their excess cash and reduce the penalty amount to \$33,187 for an excess of 1.1% over their allowable percentage.

## **FY2020 Teacher Compensation Summary and Calculations**

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### **Summary**

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.

All district superintendents and business officials were officially notified by the Department of Education of the status of their teacher compensation accountability on Oct. 2, 2020.

One hundred and forty-eight school districts met the required teacher compensation accountability for FY2020 and reported an average teacher compensation that met or exceeded the average teacher compensation reported in FY2017. One school district, Hill City, did not meet the accountability. The Hill City School District does not receive state aid and, therefore, no penalty may be imposed.

Statewide, the reported average teacher compensation for 2020 reflected an increase of 4.56% or \$2,767 over the reported average teacher compensation of 2017. From 2017 to 2020, there were 12 school districts reporting over a 10% increase in their average teacher compensation. The highest percentage change was in the Miller School District, which saw an 18.38% increase. Seventy-one, or almost half, of the state's public school districts reported an increase greater than the statewide percentage increase of 4.56%.

### *Calculations*

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

### **Requests for Waiver – Average Teacher Compensation, Board Action**

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There were no waivers submitted for the board's consideration for the teacher compensation accountability.

**School Finance Accountability Board**

Date: Tuesday, November 10, 2020 - 3:30 p.m. CST

Location: MacKay Building, First Floor, Library Commons  
800 Governors Drive, Pierre, South Dakota 57501

Public telephonic access: 1-312-626-6799/conference code: 97608925547

Present: Terry Nebelsick, President  
Susan Proefrock, Vice-President  
Abi Van Regenmorter, Member  
Eric Stroeder, Member  
Liza Clark, Member

Absent: None

Department of Education staff in attendance: Cody Stoeser, Susan Woodmansey, Bobbi Leiferman, and Olivia Waggoner

**Call to Order and Roll Call:**

Meeting was called to order by President Nebelsick at approximately 3:32 p.m. CST.

**Adoption of Agenda:**

Motion by Eric Stroeder, seconded by Abi Van Regenmorter to adopt the November 10, 2020, proposed agenda. Roll call, all present voted in favor. Motion carried.

**Approval of Minutes:**

Motion to approve the minutes from the September 22, 2020, meeting was made by Vice-President Proefrock, seconded by Eric Stroeder. Roll call, all present voted in favor. Motion carried.

**DOE Presentation on Teacher Compensation and Excess Cash Accountabilities:**

Cody Stoeser, Department of Education, provided a summary on Teacher Compensation and Excess Monthly Cash accountabilities, 96.6% or 144 of 149 school districts met the accountabilities of both Teacher Compensation and Excess Monthly Cash in their general fund. One school district did not meet the Teacher Compensation accountability: Hill City School District. Hill City School District does not receive general state aid, and therefore no penalty may be imposed. Four school districts exceeded the monthly cash balance allowable percentage: Agar-Blunt-Onida School District, Elk Mountain School District, Hoven School District, and Plankinton School District. Agar-Blunt-Onida School District, Elk Mountain School

## **School Finance Accountability Board**

District, and Hoven School District do not receive general state aid, and therefore no penalty may be imposed.

### **Presentation of Waiver – Plankinton School District:**

Plankinton School District:

Amity Fox, business official, provided testimony to the Board on behalf of the Plankinton School District. The Plankinton School District exceeded the Excess Cash Balance accountability by a dollar amount of \$223,748.00.

### **Board Action on Request for Waiver:**

Plankinton School District:

Based on the information presented to the Board it was determined that the Plankinton School District violated the provisions of SDCL 13-13-73.5.

Vice-President Proefrock moved, seconded by Eric Stroeder, that the Board grant Plankinton School District a partial waiver in the amount of \$190,561.00 from the financial penalty imposed under SDCL 13-13-73.5. A penalty in the amount \$33,187.00 will be assessed to the Plankinton School District. Roll call, all present voted in favor. Motion carried.

### **Public Comments:**

No public comments were made at this time.

### **Future Meeting Schedule:**

President Nebelsick determined that the next meeting of the School Finance Accountability Board will be held virtually on Tuesday, November 17, 2020 at 4:15 p.m. CST.

### **Adjournment:**

Motion to adjourn by Liza Clark and seconded by Vice-President Proefrock. Roll call, all present voted in favor. Motion carried.

The meeting was adjourned at 4:30 p.m. CST.

Appendix B

Monthly Cash Balance Accountability - Based on FY2020 Ann Rpt.



District Name	District Number	Lowest Month	Total GF Expenditures	Calculated %	Allowable % based on SAFE Counts 2018/2019/2020	Met Accountability	Comments
Aberdeen 06-1	6001	\$5,092,592	\$29,635,965	17.18%	25.00%	Y	
Agar-Blunt-Onida 58-3	58003	\$2,172,543	\$3,072,301	70.71%	30.00%	N	Does not receive state aid
Alcester-Hudson 61-1	61001	\$457,742	\$3,077,395	14.87%	30.00%	Y	
Andes Central 11-1	11001	(\$123,972)	\$4,697,027	-2.64%	30.00%	Y	
Arlington 38-1	38001	\$339,209	\$2,580,913	13.14%	30.00%	Y	
Armour 21-1	21001	\$314,616	\$1,988,727	15.82%	40.00%	Y	
Avon 04-1	4001	\$504,338	\$2,033,731	24.80%	30.00%	Y	
Baltic 49-1	49001	\$699,845	\$3,560,047	19.66%	30.00%	Y	
Belle Fourche 09-1	9001	\$1,099,540	\$9,354,132	11.75%	25.00%	Y	
Bennett County 03-1	3001	(\$76,018)	\$5,232,412	-1.45%	30.00%	Y	
Beresford 61-2	61002	\$643,887	\$4,943,219	13.03%	25.00%	Y	
Big Stone City 25-1	25001	\$285,832	\$1,236,785	23.11%	40.00%	Y	
Bison 52-1	52001	\$125,208	\$1,811,263	6.91%	40.00%	Y	
Bon Homme 04-2	4002	\$18,806	\$4,395,852	0.43%	30.00%	Y	
Bowdle 22-1	22001	\$8,481	\$1,416,853	0.60%	40.00%	Y	
Brandon Valley 49-2	49002	\$2,477,766	\$29,103,391	8.51%	25.00%	Y	
Bridgewater-Emery 30-3	30003	\$807,980	\$2,881,474	28.04%	30.00%	Y	
Britton-Hecla 45-4	45004	\$329,180	\$3,318,307	9.92%	30.00%	Y	
Brookings 05-1	5001	\$3,191,421	\$23,110,633	13.81%	25.00%	Y	
Burke 26-2	26002	\$309,485	\$2,596,666	11.92%	30.00%	Y	
Canistota 43-1	43001	\$376,094	\$1,984,005	18.96%	40.00%	Y	
Canton 41-1	41001	\$1,203,341	\$6,025,665	19.97%	25.00%	Y	
Castlewood 28-1	28001	\$325,881	\$2,360,944	13.80%	30.00%	Y	
Centerville 60-1	60001	\$485,837	\$2,132,737	22.78%	30.00%	Y	
Chamberlain 07-1	7001	(\$1,642,862)	\$8,305,428	-19.78%	25.00%	Y	
Chester Area 39-1	39001	\$775,080	\$3,849,195	20.14%	30.00%	Y	
Clark 12-2	12002	\$602,385	\$3,370,236	17.87%	30.00%	Y	
Colman-Egan 50-5	50005	\$283,639	\$2,026,289	14.00%	30.00%	Y	
Colome Consolidated 59-3	59003	\$535,499	\$2,052,435	26.09%	30.00%	Y	
Corsica-Stickney 21-3	21003	\$729,982	\$2,450,348	29.79%	30.00%	Y	
Custer 16-1	16001	(\$52,649)	\$7,711,294	-0.68%	25.00%	Y	
Dakota Valley 61-8	61008	\$607,282	\$9,438,577	6.43%	25.00%	Y	
De Smet 38-2	38002	\$685,014	\$2,695,950	25.41%	30.00%	Y	
Dell Rapids 49-3	49003	\$975,695	\$6,550,586	14.89%	25.00%	Y	
Deubrook Area 05-6	5006	\$989,294	\$3,304,652	29.94%	30.00%	Y	
Deuel 19-4	19004	\$1,033,310	\$3,604,482	28.67%	30.00%	Y	
Doland 56-2	56002	\$530,743	\$1,629,122	32.58%	40.00%	Y	
Douglas 51-1	51001	(\$1,016,441)	\$21,230,038	-4.79%	25.00%	Y	
Dupree 64-2	64002	(\$753,882)	\$4,797,054	-15.72%	30.00%	Y	
Eagle Butte 20-1	20001	(\$458,021)	\$6,328,605	-7.24%	30.00%	Y	
Edgemont 23-1	23001	\$593,685	\$1,630,352	36.41%	40.00%	Y	
Edmunds Central 22-5	22005	\$637,079	\$1,759,681	36.20%	40.00%	Y	
Elk Mountain 16-2	16002	\$211,857	\$314,883	67.28%	40.00%	N	Does not receive state aid
Elk Point-Jefferson 61-7	61007	\$804,774	\$4,636,790	17.36%	25.00%	Y	
Elkton 05-3	5003	(\$144,719)	\$3,130,599	-4.62%	30.00%	Y	
Estelline 28-2	28002	\$119,893	\$2,479,063	4.84%	30.00%	Y	
Ethan 17-1	17001	\$504,572	\$2,067,101	24.41%	30.00%	Y	
Eureka 44-1	44001	\$542,875	\$1,838,883	29.52%	40.00%	Y	
Faith 46-2	46002	\$635,189	\$1,598,910	39.73%	40.00%	Y	
Faulkton Area 24-4	24004	\$864,516	\$2,943,969	29.37%	30.00%	Y	
Flandreau 50-3	50003	\$1,003,733	\$5,150,772	19.49%	25.00%	Y	
Florence 14-1	14001	\$588,118	\$2,090,805	28.13%	30.00%	Y	
Frederick Area 06-2	6002	\$410,002	\$1,887,842	21.72%	40.00%	Y	
Freeman 33-1	33001	\$725,926	\$3,178,241	22.84%	30.00%	Y	
Garretson 49-4	49004	\$978,177	\$3,612,874	27.07%	30.00%	Y	
Gayville-Volin 63-1	63001	\$649,093	\$2,221,670	29.22%	30.00%	Y	



Monthly Cash Balance Accountability - Based on FY2020 Ann Rpt.



District Name	District Number	Lowest Month	Total GF Expenditures	Calculated %	Allowable % based on SAFE Counts 2018/2019/2020	Met Accountability	Comments
Gettysburg 53-1	53001	\$345,592	\$2,039,832	16.94%	30.00%	Y	
Gregory 26-4	26004	\$697,893	\$3,080,165	22.66%	30.00%	Y	
Groton Area 06-6	6006	\$1,090,906	\$4,834,418	22.57%	30.00%	Y	
Haakon 27-1	27001	\$481,721	\$2,519,875	19.12%	30.00%	Y	
Hamlin 28-3	28003	\$1,323,855	\$5,513,241	24.01%	25.00%	Y	
Hanson 30-1	30001	\$627,128	\$2,938,559	21.34%	30.00%	Y	
Harding County 31-1	31001	(\$748,463)	\$2,588,143	-28.92%	40.00%	Y	
Harrisburg 41-2	41002	\$4,869,707	\$35,816,692	13.60%	25.00%	Y	
Henry 14-2	14002	\$119,563	\$1,792,278	6.67%	40.00%	Y	
Herreid 10-1	10001	\$177,856	\$1,536,087	11.58%	40.00%	Y	
Highmore-Harrold 34-2	34002	\$11,820	\$2,398,629	0.49%	30.00%	Y	
Hill City 51-2	51002	(\$524,593)	\$4,241,648	-12.37%	30.00%	Y	
Hitchcock-Tulare 56-6	56006	\$116,777	\$2,347,138	4.98%	30.00%	Y	
Hot Springs 23-2	23002	\$447,952	\$5,047,124	8.88%	25.00%	Y	
<b>Hoven 53-2</b>	<b>53002</b>	<b>\$805,384</b>	<b>\$1,746,722</b>	<b>46.11%</b>	<b>40.00%</b>	<b>N</b>	<b>Does not receive state aid</b>
Howard 48-3	48003	\$47,896	\$3,347,528	1.43%	30.00%	Y	
Huron 02-2	2002	\$3,093,927	\$20,949,651	14.77%	25.00%	Y	
Ipswich Public 22-6	22006	\$265,911	\$3,509,706	7.58%	30.00%	Y	
Irene-Wakonda 13-3	13003	\$769,997	\$2,722,415	28.28%	30.00%	Y	
Iroquois 02-3	2003	\$641,662	\$2,519,767	25.47%	30.00%	Y	
Jones County 37-3	37003	\$283,520	\$1,909,952	14.84%	40.00%	Y	
Kadoka Area 35-2	35002	(\$8,077)	\$4,137,145	-0.20%	30.00%	Y	
Kimball 07-2	7002	\$247,800	\$2,729,849	9.08%	30.00%	Y	
Lake Preston 38-3	38003	\$843,021	\$2,124,860	39.67%	40.00%	Y	
Lanford Area 45-5	45005	\$567,536	\$1,916,273	29.62%	30.00%	Y	
Lead-Deadwood 40-1	40001	\$1,478,233	\$7,875,868	18.77%	25.00%	Y	
Lemmon 52-4	52004	(\$237,980)	\$2,618,080	-9.09%	30.00%	Y	
Lennox 41-4	41004	\$1,207,486	\$6,977,034	17.31%	25.00%	Y	
Leola 44-2	44002	\$84,400	\$2,260,711	3.73%	40.00%	Y	
Lyman 42-1	42001	\$230,542	\$4,479,601	5.15%	30.00%	Y	
Madison Central 39-2	39002	\$1,556,038	\$7,983,856	19.49%	25.00%	Y	
Marion 60-3	60003	\$195,949	\$2,140,595	9.15%	40.00%	Y	
McCook Central 43-7	43007	\$494,709	\$3,103,557	15.94%	30.00%	Y	
McIntosh 15-1	15001	\$116,350	\$3,094,564	3.76%	40.00%	Y	
McLaughlin 15-2	15002	(\$3,415,340)	\$7,359,566	-46.41%	30.00%	Y	
Meade 46-1	46001	\$3,815,793	\$19,463,968	19.60%	25.00%	Y	
Menno 33-2	33002	\$555,406	\$2,841,728	19.54%	30.00%	Y	
Milbank 25-4	25004	\$1,651,440	\$7,358,603	22.44%	25.00%	Y	
Miller 29-4	29004	\$676,550	\$4,110,329	16.46%	30.00%	Y	
Mitchell 17-2	17002	\$3,695,689	\$19,057,535	19.39%	25.00%	Y	
Mobridge-Pollock 62-6	62006	\$1,014,892	\$4,859,720	20.88%	25.00%	Y	
Montrose 43-2	43002	\$646,174	\$2,171,533	29.76%	30.00%	Y	
Mount Vernon 17-3	17003	\$673,191	\$2,267,938	29.68%	30.00%	Y	
New Underwood 51-3	51003	\$545,233	\$1,870,058	29.16%	30.00%	Y	
Newell 09-2	9002	\$477,526	\$2,569,802	18.58%	30.00%	Y	
Northwestern Area 56-7	56007	\$405,498	\$2,275,777	17.82%	30.00%	Y	
Oelrichs 23-3	23003	\$10,968	\$2,024,097	0.54%	40.00%	Y	
Oglala Lakota County 65-1	65001	(\$6,958,756)	\$21,577,612	-32.25%	25.00%	Y	
Oldham-Ramona 39-5	39005	\$581,520	\$1,630,061	35.67%	40.00%	Y	
Parker 60-4	60004	\$822,664	\$3,271,665	25.15%	30.00%	Y	
Parkston 33-3	33003	\$975,984	\$4,156,082	23.48%	30.00%	Y	
Pierre 32-2	32002	\$3,961,814	\$17,893,545	22.14%	25.00%	Y	
<b>Plankinton 01-1</b>	<b>1001</b>	<b>\$1,104,564</b>	<b>\$2,936,052</b>	<b>37.62%</b>	<b>30.00%</b>	<b>N</b>	
Platte-Geddes 11-5	11005	\$990,184	\$3,972,284	24.93%	30.00%	Y	
Rapid City Area 51-4	51004	\$3,075,493	\$99,016,352	3.11%	25.00%	Y	
Redfield 56-4	56004	\$744,889	\$4,355,262	17.10%	30.00%	Y	

Monthly Cash Balance Accountability - Based on FY2020 Ann Rpt.



District Name	District Number	Lowest Month	Total GF Expenditures	Calculated %	Allowable % based on SAFE Counts 2018/2019/2020	Met Accountability	Comments
Rosholt 54-4	54004	\$170,757	\$2,355,790	7.25%	30.00%	Y	
Rutland 39-4	39004	\$438,162	\$1,689,083	25.94%	40.00%	Y	
Sanborn Central 55-5	55005	\$264,731	\$2,101,098	12.60%	40.00%	Y	
Scotland 04-3	4003	\$652,241	\$2,349,613	27.76%	30.00%	Y	
Selby Area 62-5	62005	\$496,491	\$1,970,152	25.20%	40.00%	Y	
Sioux Falls 49-5	49005	\$7,606,358	\$178,758,531	4.26%	25.00%	Y	
Sioux Valley 05-5	5005	\$1,029,111	\$4,766,956	21.59%	25.00%	Y	
Sisseton 54-2	54002	(\$5,223)	\$8,710,426	-0.06%	25.00%	Y	
Smee 15-3	15003	(\$977,914)	\$3,184,335	-30.71%	40.00%	Y	
South Central 26-5	26005	(\$102,653)	\$1,315,428	-7.80%	40.00%	Y	
Spearfish 40-2	40002	\$3,837,552	\$15,423,414	24.88%	25.00%	Y	
Stanley County 57-1	57001	(\$109,005)	\$3,728,100	-2.92%	30.00%	Y	
Summit 54-6	54006	\$274,364	\$1,677,919	16.35%	40.00%	Y	
Tea Area 41-5	41005	\$1,042,078	\$11,990,663	8.69%	25.00%	Y	
Timber Lake 20-3	20003	\$151,117	\$4,213,865	3.59%	30.00%	Y	
Todd County 66-1	66001	(\$182,588)	\$23,139,903	-0.79%	25.00%	Y	
Tripp-Delmont 33-5	33005	\$665,844	\$2,025,012	32.88%	40.00%	Y	
Tri-Valley 49-6	49006	\$1,683,085	\$6,919,630	24.32%	25.00%	Y	
Vermillion 13-1	13001	\$1,642,207	\$9,278,409	17.70%	25.00%	Y	
Viborg-Hurley 60-6	60006	\$484,943	\$2,942,524	16.48%	30.00%	Y	
Wagner Community 11-4	11004	(\$1,696,147)	\$9,070,034	-18.70%	25.00%	Y	
Wall 51-5	51005	(\$42,377)	\$2,732,971	-1.55%	30.00%	Y	
Warner 06-5	6005	\$401,762	\$2,291,607	17.53%	30.00%	Y	
Watertown 14-4	14004	\$3,928,497	\$26,356,045	14.91%	25.00%	Y	
Waubay 18-3	18003	\$311,240	\$1,979,953	15.72%	40.00%	Y	
Waverly 14-5	14005	\$55,125	\$2,241,666	2.46%	30.00%	Y	
Webster Area 18-5	18005	\$690,230	\$3,995,101	17.28%	30.00%	Y	
Wessington Springs 36-2	36002	\$808,281	\$2,847,387	28.39%	30.00%	Y	
West Central 49-7	49007	\$1,226,752	\$9,307,064	13.18%	25.00%	Y	
White Lake 01-3	1003	\$536,425	\$1,371,407	39.11%	40.00%	Y	
White River 47-1	47001	(\$462,183)	\$4,643,435	-9.95%	30.00%	Y	
Willow Lake 12-3	12003	\$678,914	\$2,411,606	28.15%	30.00%	Y	
Wilmot 54-7	54007	\$239,867	\$1,946,695	12.32%	30.00%	Y	
Winner 59-2	59002	\$570,044	\$5,480,587	10.40%	25.00%	Y	
Wolsey-Wessington 02-6	2006	\$753,693	\$2,953,652	25.52%	30.00%	Y	
Woonsocket 55-4	55004	\$447,506	\$1,941,247	23.05%	30.00%	Y	
Yankton 63-3	63003	\$3,174,045	\$19,056,957	16.66%	25.00%	Y	

# Request for Waiver - Cash Balance Penalty (DOE Notification)

SDCL 13-13-73.5

School District:

PLANKINTON

Penalty Fiscal Year:

2021

Lowest Monthly Cash Balance, General Fund (FY2020)

\$1,104,564

Total General Fund Expenditures (FY2020)

\$2,936,052

Cash Balance %

37.6%

State Aid Fall Enrollment, Fall 2018

341.00

30%

State Aid Fall Enrollment, Fall 2019

317.00

30%

State Aid Fall Enrollment, Fall 2020

279.00

30%

Allowable Cash Balance Percentage

30.0%

Amount Exceeding Allowable Percentage

\$223,748

**Total Amount of Waiver Request**

**\$0**

Amended Cash Balance %

37.6%

**State Aid Adjustment (FY2021)**

**\$223,748**

Please explain the reason(s) for this request:

The School Finance & Accountability Board may consider a waiver due to special circumstances such as:

- 1) Revenue needed in following year(s) due to a natural disaster; or
- 2) Funding needed to expand educational programs; or
- 3) Impact of reorganization; or

Contact Person:

Amity Fox / Steve Randall

Date:

10/28/2020

Title:

Business Manger / Superintendent

## CASH BALANCE HISTORY - PLANKINTON SCHOOL DISTRICT:

### Monthly Cash Balance Accountability - Based on FY2020

District Name	District Number	July	August	September	October	November	December	January	February	March	April	May	June	Lowest Month	Total GF Expenditures	
Plankinton 01-1	1001	\$1,135,756	\$1,148,807	\$1,104,564	\$1,162,302	\$1,341,229	\$1,285,951	\$1,252,505	\$1,208,942	\$1,251,452	\$1,219,908	\$1,473,546	\$1,494,293	\$1,104,564	\$2,936,052	37.62%

### Monthly Cash Balance Accountability - Based on FY2019

Plankinton 01-1	1001	\$800,482	\$812,950	\$780,224	\$774,802	\$880,376	\$995,875	\$930,903	\$926,346	\$910,221	\$858,927	\$1,152,235	\$1,065,267	\$774,802	\$2,994,305	25.88%
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### Monthly Cash Balance Accountability - Based on FY2018

Plankinton 01-1	1001	\$769,895	\$740,388	\$671,432	\$631,031	\$822,245	\$793,350	\$702,328	\$668,766	\$701,025	\$646,931	\$746,863	\$850,288	\$631,031	\$2,944,943	21.43%
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## STATUTORY REQUIREMENTS FOR OPERATION OF APA:

### 13-28-11. Child residing in residential treatment center or intensive residential treatment center.

If a child is residing in a residential treatment center or an intensive residential treatment center that provides an educational program through a school district, the school district where **the residential treatment center or intensive residential treatment center is located is responsible for providing an educational program for the child**. Tuition for a child who is not eligible for special education services at the time of placement and is enrolled in a public school district or state operated school at the time of placement shall be paid as provided in § 13-13-87. The provisions of this section and § 13-13-87 do not apply to any placement by the Department of Corrections, the Department of Social Services, or any entity approved by the Department of Social Services. For purposes of this section, a state operated school is the South Dakota Human Services Center academic program, the South Dakota School for the Blind and Visually Impaired, or any school so designated by the Board of Education.

**Source:** SL 1959, ch 70; SDC Supp 1960, § 15.3003; SL 1965, ch 52; SL 1982, ch 143, § 4; SL 2013, ch 77, § 1; SL 2014, ch 85, § 1; SL 2016, ch 83, § 17; SL 2017, ch 79, § 1.

### 13-13-87. Children residing in residential treatment center or intensive residential treatment center.

The Department of Education shall pay tuition to a school district providing education for children pursuant to § 13-28-11. The amount shall be calculated as follows:

- (1) Multiply the tuition rate set by the Department of Social Services pursuant to § 13-28-39 by the number of days of enrollment for children provided an education pursuant to § 13-28-11, in the previous fiscal year; and
- (2) Subtract moneys received by the school district in the form of general state aid to schools as calculated pursuant to § 13-13-73 attributable to all children referenced in subdivision (1).

No person or entity may be charged additional tuition for any child for whom tuition is paid pursuant to this section.

**Source:** SL 2013, ch 77, § 3; SL 2014, ch 85, § 2; SL 2016, ch 83, § 12; SL 2017, ch 79, § 2.

## HISTORICAL DATA DOCUMENTATION: PRTF payment, Expenditures, etc.

### DOE Tuition Payment for Non-IEP Students

Summary based on 2018-2019 enrollment data:

District Name	School Name	OCTOBER 2019 PAYMENT	TOTAL State Aid Fall Enrollment	PRTF State Aid Fall Enrollment	% enrollment of PRTF students
Huron	Our Home ASAP	\$65,002	2,816.66	22.00	0.78%
Mitchell	Abbott House (MS/HS)	\$278,805	2,783.64	34.00	1.22%
Parkston	Our Home	\$62,623	542.00	23.60	4.35%
Plankinton	Aurora Plains Academy (MS/HS)	\$180,223	317.00	36.00	11.36%
Sioux Falls	Summit Oaks	\$103,122	24,331.31	17.00	0.07%
Spearfish	BH Academy @ Canyon Hills (MS/HS)	\$101,593	2,394.20	19.00	0.79%

### Plankinton Data:

General Fund Expenditures	2018	2019	2020
	\$ 2,944,943	\$ 2,994,305	\$ 2,936,052
% change		1.68%	-1.95%

Lowest Cash Balance	October	October	September		
	\$ 631,031	\$ 774,802	\$ 1,104,564		
			Oct Cash Reported	\$ 1,162,302	37.60%
			Oct w/o PRTF paid to APA in November (within a couple of weeks of payment)	\$ 992,892	33.80%
			difference	\$ 169,410	

<b>PRTF Payment</b>	\$ 93,755	\$ 180,223
% change		92.23%

**SUMMARY of Revenues Received on Behalf of APA in October - paid to APA in November:**

		6% retained	paid to APA	
PRTF tuition	\$180,223.00	\$10,813.38	\$169,409.62	
Other Tuition payments for APA	\$43,726.40	\$2,623.58	\$41,102.82	\$210,512.44

**APA Expenditure not incurred but in Plankinton School District budget as expense:**

Title I Teacher	\$89,542.55	
Title I supplies	\$1,393.71	\$90,936.26

**Expenditures Planned for in Excess Cash Calculations but didn't incur due to closure for COVID:**

Student Transportation Drivers	\$4,344.00	
Fuel Costs	\$8,261.00	
Utility Costs	\$7,669.00	
Operation Repair & Maint	\$6,673.74	
Co-Curricular Transportation	\$3,949.18	
Boys Track	\$1,286.59	
Girls Track	\$1,627.22	
Golf	\$1,209.60	\$35,020.33

TOTAL EXPENDITURE ADD ON \$125,956.59

# Request for Waiver - Cash Balance Penalty - **with Corrections**

SDCL 13-13-73.5

School District:

PLANKINTON

Penalty Fiscal Year:

2021

Lowest Monthly Cash Balance, General Fund (FY2020)

\$951,790

October Cash Balance less APA revenues (\$210,512)

Total General Fund Expenditures (FY2020)

\$3,062,009

Total Expenditures + Add ons (\$125,957)

Cash Balance %

31.1%

State Aid Fall Enrollment, Fall 2018

341.00

30%

State Aid Fall Enrollment, Fall 2019

317.00

30%

State Aid Fall Enrollment, Fall 2020

279.00

30%

Allowable Cash Balance Percentage

30.0%

Amount Exceeding Allowable Percentage

\$33,187

**Total Amount of Waiver Request**

**\$0**

Amended Cash Balance %

31.1%

**State Aid Adjustment (FY2021)**

**\$33,187**

Contact Person:

Amity Fox / Steve Randall

Date:

10/28/2020

Title:

Business Manager/ Superintendent

# **FINAL Request for Waiver - Cash Balance Penalty**

SDCL 13-13-73.5

School District:

PLANKINTON

Penalty Fiscal Year:

2021

Lowest Monthly Cash Balance, General Fund (FY2020)

\$1,104,564

Total General Fund Expenditures (FY2020)

\$2,936,052

Cash Balance %

37.6%

State Aid Fall Enrollment, Fall 2018

341.00

30%

State Aid Fall Enrollment, Fall 2019

317.00

30%

State Aid Fall Enrollment, Fall 2020

279.00

30%

Allowable Cash Balance Percentage

30.0%

Amount Exceeding Allowable Percentage

\$223,748

**Total Amount of Waiver Request**

**\$190,561**

Amended Cash Balance %

31.1%

**State Aid Adjustment (FY2021)**

**\$33,187**

Please explain the reason(s) for this request:

The School Finance & Accountability Board may consider a waiver due to special circumstances such as:

- 1) Revenue needed in following year(s) due to a natural disaster; or
- 2) Funding needed to expand educational programs; or
- 3) Impact of reorganization; or

Contact Person:

Amity Fox / Steve Randall

Date:

10/28/2020

Title:

Business Manger / Superintendent



Appendix D  
FY2020 Teacher Compensation Summary



SCHOOL YEAR 2019-2020

Number	District Name	Total FTE	Total Salary	Total Compensation (Salary + Benefits)	Average Teacher Compensation	Avg 2017 Teacher Compensation	Met Accountability	Comments
6001	Aberdeen 06-1	301.79	\$ 15,090,255	\$ 19,535,746	\$ 64,733	\$61,769	Y	
58003	Agar-Blunt-Onida 58-3	27.32	\$ 1,240,803	\$ 1,617,381	\$ 59,201	\$55,834	Y	
61001	Alcester-Hudson 61-1	29.00	\$ 1,287,890	\$ 1,590,448	\$ 54,843	\$50,930	Y	
11001	Andes Central 11-1	32.80	\$ 1,617,761	\$ 2,133,103	\$ 65,034	\$59,760	Y	
38001	Arlington 38-1	21.37	\$ 979,145	\$ 1,289,443	\$ 60,339	\$56,680	Y	
21001	Armour 21-1	20.00	\$ 864,286	\$ 1,135,260	\$ 56,763	\$54,081	Y	
4001	Avon 04-1	21.03	\$ 925,967	\$ 1,173,902	\$ 55,820	\$55,475	Y	
49001	Baltic 49-1	35.88	\$ 1,686,217	\$ 2,097,646	\$ 58,463	\$57,149	Y	
9001	Belle Fourche 09-1	95.37	\$ 4,341,066	\$ 5,667,718	\$ 59,429	\$57,951	Y	
3001	Bennett County 03-1	43.50	\$ 1,990,969	\$ 2,565,597	\$ 58,979	\$57,374	Y	
61002	Beresford 61-2	48.80	\$ 2,278,138	\$ 2,824,442	\$ 57,878	\$57,264	Y	
25001	Big Stone City 25-1	10.77	\$ 444,754	\$ 521,908	\$ 48,459	\$47,037	Y	
52001	Bison 52-1	17.48	\$ 844,491	\$ 979,650	\$ 56,044	\$54,133	Y	
4002	Bon Homme 04-2	43.82	\$ 1,886,369	\$ 2,422,294	\$ 55,278	\$50,685	Y	
22001	Bowdle 22-1	16.00	\$ 644,158	\$ 840,968	\$ 52,561	\$51,154	Y	
49002	Brandon Valley 49-2	250.37	\$ 13,413,928	\$ 17,931,157	\$ 71,619	\$65,884	Y	
30003	Bridgewater-Emery 30-3	27.55	\$ 1,183,783	\$ 1,494,100	\$ 54,232	\$51,558	Y	
45004	Britton-Hecla 45-4	31.07	\$ 1,387,721	\$ 1,726,491	\$ 55,568	\$54,768	Y	
5001	Brookings 05-1	230.79	\$ 10,893,276	\$ 14,643,979	\$ 63,452	\$61,500	Y	
26002	Burke 26-2	19.88	\$ 998,083	\$ 1,286,465	\$ 64,712	\$62,271	Y	
43001	Canistota 43-1	20.02	\$ 906,762	\$ 1,141,239	\$ 57,005	\$56,861	Y	
41001	Canton 41-1	61.91	\$ 2,877,124	\$ 3,547,053	\$ 57,294	\$54,426	Y	
28001	Castlewood 28-1	18.58	\$ 832,050	\$ 1,113,390	\$ 59,924	\$57,850	Y	
60001	Centerville 60-1	20.48	\$ 907,064	\$ 1,255,156	\$ 61,287	\$59,984	Y	
7001	Chamberlain 07-1	79.69	\$ 3,642,152	\$ 4,779,463	\$ 59,976	\$58,327	Y	
39001	Chester Area 39-1	35.55	\$ 1,757,588	\$ 2,373,818	\$ 66,774	\$64,028	Y	
12002	Clark 12-2	32.43	\$ 1,501,186	\$ 1,898,968	\$ 58,556	\$54,075	Y	

# FY2020 Teacher Compensation Summary



## SCHOOL YEAR 2019-2020

Number	District Name	Total FTE	Total Salary	Total Compensation (Salary + Benefits)	Average Teacher Compensation	Avg 2017 Teacher Compensation	Met Accountability	Comments
50005	Colman-Egan 50-5	19.25	\$ 796,095	\$ 988,590	\$ 51,355	\$50,835	Y	
59003	Colome Consolidated 59-3	21.07	\$ 880,185	\$ 1,116,920	\$ 53,010	\$51,657	Y	
21003	Corsica-Stickney 21-3	20.15	\$ 897,454	\$ 1,106,318	\$ 54,904	\$54,033	Y	
16001	Custer 16-1	68.97	\$ 3,084,971	\$ 3,994,053	\$ 57,910	\$55,008	Y	
61008	Dakota Valley 61-8	87.26	\$ 4,459,438	\$ 5,497,189	\$ 62,998	\$60,490	Y	
38002	De Smet 38-2	24.42	\$ 1,103,057	\$ 1,474,528	\$ 60,382	\$57,521	Y	
49003	Dell Rapids 49-3	68.00	\$ 3,081,907	\$ 3,909,525	\$ 57,493	\$56,472	Y	
5006	Deubrook Area 05-6	32.20	\$ 1,483,846	\$ 1,891,163	\$ 58,732	\$58,719	Y	
19004	Deuel 19-4	39.35	\$ 1,782,662	\$ 2,264,236	\$ 57,541	\$57,302	Y	
56002	Doland 56-2	18.62	\$ 848,484	\$ 1,101,215	\$ 59,142	\$55,721	Y	
51001	Douglas 51-1	184.00	\$ 10,426,625	\$ 12,957,087	\$ 70,419	\$67,320	Y	
64002	Dupree 64-2	32.74	\$ 1,741,796	\$ 2,280,402	\$ 69,652	\$65,445	Y	
20001	Eagle Butte 20-1	44.21	\$ 2,420,861	\$ 3,188,954	\$ 72,132	\$67,524	Y	
23001	Edgemont 23-1	15.23	\$ 663,806	\$ 813,918	\$ 53,442	\$52,803	Y	
22005	Edmunds Central 22-5	16.79	\$ 733,390	\$ 962,911	\$ 57,350	\$55,771	Y	
16002	Elk Mountain 16-2	3.20	\$ 131,131	\$ 146,115	\$ 45,661	\$40,942	Y	
61007	Elk Point-Jefferson 61-7	44.82	\$ 2,062,703	\$ 2,503,498	\$ 55,857	\$54,669	Y	
5003	Elkton 05-3	32.00	\$ 1,349,735	\$ 1,845,530	\$ 57,673	\$57,076	Y	
28002	Estelline 28-2	21.50	\$ 984,255	\$ 1,290,753	\$ 60,035	\$59,770	Y	
17001	Ethan 17-1	20.55	\$ 955,520	\$ 1,183,359	\$ 57,584	\$53,946	Y	
44001	Eureka 44-1	17.59	\$ 746,539	\$ 1,018,939	\$ 57,927	\$55,253	Y	
46002	Faith 46-2	13.76	\$ 589,238	\$ 708,183	\$ 51,467	\$48,874	Y	
24004	Faulkton Area 24-4	29.26	\$ 1,311,136	\$ 1,766,033	\$ 60,357	\$54,405	Y	
50003	Flandreau 50-3	60.44	\$ 2,513,186	\$ 3,071,931	\$ 50,826	\$48,309	Y	
14001	Florence 14-1	19.57	\$ 897,067	\$ 1,181,980	\$ 60,398	\$58,185	Y	
6002	Frederick Area 06-2	15.88	\$ 711,098	\$ 900,767	\$ 56,723	\$52,101	Y	
33001	Freeman 33-1	25.03	\$ 1,119,422	\$ 1,577,312	\$ 63,017	\$61,339	Y	

# FY2020 Teacher Compensation Summary



## SCHOOL YEAR 2019-2020

Number	District Name	Total FTE	Total Salary	Total Compensation (Salary + Benefits)	Average Teacher Compensation	Avg 2017 Teacher Compensation	Met Accountability	Comments
49004	Garretson 49-4	33.24	\$ 1,533,399	\$ 2,007,236	\$ 60,386	\$55,673	Y	
63001	Gayville-Volin 63-1	22.17	\$ 955,835	\$ 1,259,004	\$ 56,789	\$53,658	Y	
53001	Gettysburg 53-1	22.11	\$ 923,338	\$ 1,163,711	\$ 52,633	\$50,203	Y	
26004	Gregory 26-4	33.15	\$ 1,471,307	\$ 1,883,339	\$ 56,813	\$54,838	Y	
6006	Groton Area 06-6	43.14	\$ 2,069,722	\$ 2,736,426	\$ 63,431	\$60,293	Y	
27001	Haakon 27-1	21.99	\$ 1,013,078	\$ 1,261,122	\$ 57,350	\$55,069	Y	
28003	Hamlin 28-3	48.70	\$ 2,268,113	\$ 2,991,560	\$ 61,428	\$56,831	Y	
30001	Hanson 30-1	32.22	\$ 1,372,309	\$ 1,665,092	\$ 51,679	\$49,223	Y	
31001	Harding County 31-1	20.48	\$ 924,490	\$ 1,220,412	\$ 59,590	\$59,133	Y	
41002	Harrisburg 41-2	362.09	\$ 17,722,712	\$ 22,186,547	\$ 61,274	\$55,634	Y	
14002	Henry 14-2	15.67	\$ 745,997	\$ 891,391	\$ 56,885	\$53,080	Y	
10001	Herreid 10-1	13.24	\$ 625,084	\$ 737,333	\$ 55,690	\$54,153	Y	
34002	Highmore-Harrold 34-2	22.86	\$ 1,038,801	\$ 1,335,051	\$ 58,401	\$56,824	Y	
51002	Hill City 51-2	34.23	\$ 1,613,439	\$ 2,025,572	\$ 59,175	\$59,577	N	Does not receive state aid
56006	Hitchcock-Tulare 56-6	25.00	\$ 1,111,808	\$ 1,472,812	\$ 58,912	\$57,188	Y	
23002	Hot Springs 23-2	53.77	\$ 2,340,977	\$ 2,926,578	\$ 54,428	\$54,403	Y	
53002	Hoven 53-2	18.55	\$ 762,180	\$ 1,062,011	\$ 57,251	\$50,606	Y	
48003	Howard 48-3	31.72	\$ 1,423,939	\$ 1,822,469	\$ 57,455	\$54,312	Y	
2002	Huron 02-2	169.23	\$ 8,524,175	\$ 11,066,075	\$ 65,391	\$63,629	Y	
22006	Ipswich Public 22-6	36.00	\$ 1,640,876	\$ 2,151,050	\$ 59,751	\$56,563	Y	
13003	Irene-Wakonda 13-3	24.66	\$ 1,072,371	\$ 1,504,875	\$ 61,025	\$56,006	Y	
2003	Iroquois 02-3	20.29	\$ 948,592	\$ 1,270,881	\$ 62,636	\$60,464	Y	
37003	Jones County 37-3	19.80	\$ 852,419	\$ 1,092,666	\$ 55,185	\$50,944	Y	
35002	Kadoka Area 35-2	36.72	\$ 1,674,440	\$ 2,209,182	\$ 60,163	\$55,065	Y	
7002	Kimball 07-2	29.75	\$ 1,372,099	\$ 1,687,693	\$ 56,729	\$53,994	Y	
38003	Lake Preston 38-3	18.63	\$ 818,981	\$ 1,086,548	\$ 58,322	\$54,749	Y	
45005	Langford Area 45-5	19.78	\$ 893,673	\$ 1,163,549	\$ 58,825	\$57,526	Y	

# FY2020 Teacher Compensation Summary



## SCHOOL YEAR 2019-2020

Number	District Name	Total FTE	Total Salary	Total Compensation (Salary + Benefits)	Average Teacher Compensation	Avg 2017 Teacher Compensation	Met Accountability	Comments
40001	Lead-Deadwood 40-1	62.00	\$ 3,089,980	\$ 4,269,672	\$ 68,866	\$64,258	Y	
52004	Lemmon 52-4	20.03	\$ 990,922	\$ 1,208,777	\$ 60,348	\$59,044	Y	
41004	Lennox 41-4	74.42	\$ 3,362,473	\$ 4,241,424	\$ 56,993	\$54,150	Y	
44002	Leola 44-2	24.12	\$ 1,029,540	\$ 1,311,404	\$ 54,370	\$52,015	Y	
42001	Lyman 42-1	39.37	\$ 1,890,494	\$ 2,469,458	\$ 62,724	\$60,202	Y	
39002	Madison Central 39-2	79.79	\$ 4,002,432	\$ 4,991,106	\$ 62,553	\$59,835	Y	
60003	Marion 60-3	19.60	\$ 860,541	\$ 1,114,511	\$ 56,863	\$51,730	Y	
43007	McCook Central 43-7	30.16	\$ 1,380,925	\$ 1,741,182	\$ 57,731	\$57,034	Y	
15001	McIntosh 15-1	19.36	\$ 978,601	\$ 1,350,695	\$ 69,767	\$64,879	Y	
15002	McLaughlin 15-2	37.49	\$ 1,888,207	\$ 2,439,421	\$ 65,069	\$56,648	Y	
46001	Meade 46-1	199.63	\$ 9,587,348	\$ 11,986,932	\$ 60,046	\$58,847	Y	
33002	Menno 33-2	29.87	\$ 1,328,902	\$ 1,777,994	\$ 59,524	\$55,736	Y	
25004	Milbank 25-4	67.68	\$ 3,419,595	\$ 4,510,669	\$ 66,647	\$58,958	Y	
29004	Miller 29-4	41.51	\$ 1,883,642	\$ 2,324,428	\$ 55,997	\$47,302	Y	
17002	Mitchell 17-2	176.96	\$ 9,258,760	\$ 11,750,581	\$ 66,402	\$64,527	Y	
62006	Mobridge-Pollock 62-6	41.59	\$ 2,033,908	\$ 2,598,022	\$ 62,467	\$60,290	Y	
43002	Montrose 43-2	21.21	\$ 969,439	\$ 1,251,069	\$ 58,985	\$55,546	Y	
17003	Mount Vernon 17-3	18.57	\$ 845,811	\$ 1,092,460	\$ 58,829	\$56,710	Y	
51003	New Underwood 51-3	16.82	\$ 753,035	\$ 955,172	\$ 56,788	\$56,446	Y	
9002	Newell 09-2	26.59	\$ 1,108,311	\$ 1,424,960	\$ 53,590	\$52,132	Y	
56007	Northwestern Area 56-7	20.15	\$ 965,831	\$ 1,219,879	\$ 60,540	\$54,278	Y	
23003	Oelrichs 23-3	14.89	\$ 639,901	\$ 811,122	\$ 54,474	\$53,602	Y	
65001	Oglala Lakota County 65-1	84.73	\$ 5,031,496	\$ 6,391,914	\$ 75,439	\$68,778	Y	
39005	Oldham-Ramona 39-5	18.43	\$ 747,833	\$ 936,700	\$ 50,825	\$49,376	Y	
60004	Parker 60-4	35.00	\$ 1,524,989	\$ 1,843,757	\$ 52,679	\$51,042	Y	
33003	Parkston 33-3	44.30	\$ 2,014,885	\$ 2,612,705	\$ 58,978	\$57,053	Y	
32002	Pierre 32-2	168.02	\$ 8,201,761	\$ 9,845,292	\$ 58,596	\$57,030	Y	

# FY2020 Teacher Compensation Summary



## SCHOOL YEAR 2019-2020

Number	District Name	Total FTE	Total Salary	Total Compensation (Salary + Benefits)	Average Teacher Compensation	Avg 2017 Teacher Compensation	Met Accountability	Comments
1001	Plankinton 01-1	20.92	\$ 964,786	\$ 1,179,885	\$ 56,400	\$53,428	Y	
11005	Platte-Geddes 11-5	42.50	\$ 2,010,987	\$ 2,603,678	\$ 61,263	\$59,655	Y	
51004	Rapid City Area 51-4	838.88	\$ 42,966,224	\$ 54,342,509	\$ 64,780	\$64,058	Y	
56004	Redfield 56-4	45.00	\$ 2,020,910	\$ 2,599,123	\$ 57,758	\$57,346	Y	
54004	Rosholt 54-4	21.86	\$ 1,041,285	\$ 1,370,873	\$ 62,711	\$59,923	Y	
39004	Rutland 39-4	21.19	\$ 801,155	\$ 994,510	\$ 46,933	\$43,431	Y	
55005	Sanborn Central 55-5	20.00	\$ 855,483	\$ 1,047,648	\$ 52,382	\$50,961	Y	
4003	Scotland 04-3	23.10	\$ 960,374	\$ 1,256,793	\$ 54,407	\$52,643	Y	
62005	Selby Area 62-5	16.58	\$ 716,807	\$ 972,834	\$ 58,675	\$55,976	Y	
49005	Sioux Falls 49-5	1,572.74	\$ 83,077,870	\$ 113,432,335	\$ 72,124	\$68,432	Y	
5005	Sioux Valley 05-5	43.50	\$ 2,029,815	\$ 2,593,952	\$ 59,631	\$59,059	Y	
54002	Sisseton 54-2	71.16	\$ 3,404,355	\$ 4,278,747	\$ 60,129	\$56,936	Y	
15003	Smee 15-3	20.83	\$ 1,033,337	\$ 1,399,287	\$ 67,177	\$61,774	Y	
26005	South Central 26-5	6.57	\$ 315,935	\$ 417,789	\$ 63,590	\$57,038	Y	
40002	Spearfish 40-2	157.75	\$ 7,775,059	\$ 9,453,575	\$ 59,928	\$56,562	Y	
57001	Stanley County 57-1	35.13	\$ 1,506,785	\$ 1,997,765	\$ 56,868	\$54,103	Y	
54006	Summit 54-6	15.25	\$ 616,376	\$ 793,218	\$ 52,014	\$49,934	Y	
41005	Tea Area 41-5	121.00	\$ 5,711,383	\$ 7,120,663	\$ 58,848	\$56,031	Y	
20003	Timber Lake 20-3	33.86	\$ 1,696,455	\$ 2,242,678	\$ 66,234	\$59,077	Y	
66001	Todd County 66-1	166.89	\$ 8,235,835	\$ 10,615,592	\$ 63,608	\$60,414	Y	
33005	Tripp-Delmont 33-5	19.74	\$ 847,819	\$ 1,140,063	\$ 57,754	\$51,010	Y	
49006	Tri-Valley 49-6	64.00	\$ 3,068,666	\$ 3,929,070	\$ 61,392	\$60,660	Y	
13001	Vermillion 13-1	89.39	\$ 4,090,444	\$ 5,360,549	\$ 59,968	\$58,678	Y	
60006	Viborg-Hurley 60-6	26.91	\$ 1,148,132	\$ 1,498,017	\$ 55,668	\$52,260	Y	
11004	Wagner Community 11-4	67.75	\$ 3,518,699	\$ 4,711,521	\$ 69,543	\$62,800	Y	
51005	Wall 51-5	22.53	\$ 1,089,902	\$ 1,414,808	\$ 62,797	\$61,886	Y	
6005	Warner 06-5	21.01	\$ 961,665	\$ 1,244,321	\$ 59,225	\$57,357	Y	

# FY2020 Teacher Compensation Summary



## SCHOOL YEAR 2019-2020

Number	District Name	Total FTE	Total Salary	Total Compensation (Salary + Benefits)	Average Teacher Compensation	Avg 2017 Teacher Compensation	Met Accountability	Comments
14004	Watertown 14-4	239.99	\$ 12,535,556	\$ 15,692,216	\$ 65,387	\$64,496	Y	
18003	Waubay 18-3	17.75	\$ 759,948	\$ 1,045,539	\$ 58,904	\$58,502	Y	
14005	Waverly 14-5	20.10	\$ 891,633	\$ 1,199,895	\$ 59,696	\$58,631	Y	
18005	Webster Area 18-5	36.60	\$ 1,605,240	\$ 2,026,152	\$ 55,359	\$55,255	Y	
36002	Wessington Springs 36-2	25.82	\$ 1,087,375	\$ 1,405,466	\$ 54,433	\$53,436	Y	
49007	West Central 49-7	90.21	\$ 4,415,820	\$ 5,416,028	\$ 60,038	\$59,155	Y	
1003	White Lake 01-3	12.79	\$ 556,421	\$ 678,308	\$ 53,034	\$52,085	Y	
47001	White River 47-1	42.33	\$ 1,865,212	\$ 2,409,704	\$ 56,927	\$52,950	Y	
12003	Willow Lake 12-3	22.63	\$ 1,067,133	\$ 1,388,183	\$ 61,343	\$58,158	Y	
54007	Wilmot 54-7	18.07	\$ 754,905	\$ 958,203	\$ 53,027	\$51,563	Y	
59002	Winner 59-2	52.43	\$ 2,453,491	\$ 3,076,225	\$ 58,673	\$55,393	Y	
2006	Wolsey-Wessington 02-6	28.21	\$ 1,244,124	\$ 1,651,425	\$ 58,540	\$54,363	Y	
55004	Woonsocket 55-4	21.00	\$ 858,929	\$ 1,134,709	\$ 54,034	\$52,895	Y	
63003	Yankton 63-3	165.02	\$ 8,645,793	\$ 11,531,505	\$ 69,879	\$67,054	Y	
		9,649.58	\$ 472,910,432	\$ 612,305,046				
	Average Teacher Compensation - Statewide			\$ 63,454		\$ 60,687		
	Average Teacher Salary - Statewide			\$ 49,008		\$ 47,096		

# Appendix E

## HISTORY OF SCHOOL DISTRICT AVERAGE TEACHER SALARY & COMPENSATION - 2017 TO 2020



District Name	Avg 2017 Teacher Salary	Avg 2018 Teacher Salary	Avg 2019 Teacher Salary	Avg 2020 Teacher Salary	% change 2017 to 2020	Avg 2017 Teacher Compensation	Avg 2018 Teacher Compensation	Avg 2019 Teacher Compensation	Avg 2020 Teacher Compensation	% change 2017 to 2020
Aberdeen 06-1	\$47,879	\$48,431	\$48,761	\$50,003	4.44%	\$61,769	\$62,551	\$62,861	\$64,733	4.80%
Agar-Blunt-Onida 58-3	\$42,557	\$43,267	\$44,273	\$45,417	6.72%	\$55,834	\$57,484	\$57,884	\$59,201	6.03%
Alcester-Hudson 61-1	\$41,071	\$42,110	\$43,404	\$44,410	8.13%	\$50,930	\$51,872	\$54,146	\$54,843	7.68%
Andes Central 11-1	\$45,336	\$45,969	\$47,775	\$49,322	8.79%	\$59,760	\$61,251	\$63,514	\$65,034	8.82%
Arlington 38-1	\$43,504	\$45,068	\$45,581	\$45,819	5.32%	\$56,680	\$58,659	\$59,230	\$60,339	6.46%
Armour 21-1	\$40,552	\$41,821	\$42,805	\$43,214	6.57%	\$54,081	\$56,138	\$57,050	\$56,763	4.96%
Avon 04-1	\$43,716	\$43,786	\$43,675	\$44,031	0.72%	\$55,475	\$55,522	\$55,973	\$55,820	0.62%
Baltic 49-1	\$45,406	\$45,732	\$46,167	\$46,996	3.50%	\$57,149	\$57,659	\$57,958	\$58,463	2.30%
Belle Fourche 09-1	\$43,722	\$44,128	\$44,541	\$45,518	4.11%	\$57,951	\$58,162	\$58,730	\$59,429	2.55%
Bennett County 03-1	\$44,398	\$44,779	\$44,777	\$45,769	3.09%	\$57,374	\$60,420	\$58,344	\$58,979	2.80%
Beresford 61-2	\$46,340	\$46,724	\$46,678	\$46,683	0.74%	\$57,264	\$57,459	\$57,793	\$57,878	1.07%
Big Stone City 25-1	\$40,257	\$41,723	\$40,049	\$41,296	2.58%	\$47,037	\$49,033	\$47,043	\$48,459	3.02%
Bison 52-1	\$46,851	\$47,269	\$47,573	\$48,312	3.12%	\$54,133	\$54,623	\$55,068	\$56,044	3.53%
Bon Homme 04-2	\$39,679	\$41,498	\$42,740	\$43,048	8.49%	\$50,685	\$52,571	\$54,749	\$55,278	9.06%
Bowdle 22-1	\$39,670	\$40,856	\$39,684	\$40,260	1.49%	\$51,154	\$53,702	\$52,754	\$52,561	2.75%
Brandon Valley 49-2	\$49,588	\$50,189	\$51,619	\$53,576	8.04%	\$65,884	\$66,932	\$68,981	\$71,619	8.70%
Bridgewater-Emery 30-3	\$40,084	\$40,898	\$41,908	\$42,969	7.20%	\$51,558	\$52,292	\$53,601	\$54,232	5.19%
Britton-Hecla 45-4	\$44,537	\$44,005	\$44,152	\$44,664	0.29%	\$54,768	\$54,879	\$55,043	\$55,568	1.46%
Brookings 05-1	\$46,366	\$46,584	\$46,475	\$47,200	1.80%	\$61,500	\$61,510	\$61,648	\$63,452	3.17%
Burke 26-2	\$47,997	\$49,011	\$49,721	\$50,205	4.60%	\$62,271	\$63,594	\$64,378	\$64,712	3.92%
Canistota 43-1	\$44,839	\$45,227	\$44,690	\$45,293	1.01%	\$56,861	\$57,861	\$57,049	\$57,005	0.25%
Canton 41-1	\$44,132	\$44,034	\$44,679	\$46,473	5.30%	\$54,426	\$54,239	\$54,911	\$57,294	5.27%
Castlewood 28-1	\$44,761	\$43,789	\$44,778	\$44,782	0.05%	\$57,850	\$57,624	\$59,394	\$59,924	3.59%
Centerville 60-1	\$42,711	\$43,178	\$43,749	\$44,290	3.70%	\$59,984	\$60,847	\$60,542	\$61,287	2.17%
Chamberlain 07-1	\$44,840	\$45,195	\$45,299	\$45,704	1.93%	\$58,327	\$58,967	\$59,524	\$59,976	2.83%
Chester Area 39-1	\$46,847	\$47,124	\$47,737	\$49,440	5.53%	\$64,028	\$63,323	\$64,103	\$66,774	4.29%
Clark 12-2	\$44,128	\$44,985	\$45,225	\$46,290	4.90%	\$54,075	\$55,996	\$57,190	\$58,556	8.29%
Colman-Egan 50-5	\$40,101	\$40,154	\$40,369	\$41,356	3.13%	\$50,835	\$50,392	\$51,011	\$51,355	1.02%
Colome Consolidated 59-3	\$41,038	\$40,563	\$41,283	\$41,774	1.79%	\$51,657	\$51,851	\$52,013	\$53,010	2.62%
Corsica-Stickney 21-3	\$43,790	\$43,384	\$43,521	\$44,539	1.71%	\$54,033	\$53,540	\$54,334	\$54,904	1.61%
Custer 16-1	\$43,560	\$43,325	\$44,099	\$44,729	2.68%	\$55,008	\$55,465	\$57,177	\$57,910	5.28%
Dakota Valley 61-8	\$49,433	\$49,872	\$50,218	\$51,105	3.38%	\$60,490	\$61,046	\$61,953	\$62,998	4.15%
De Smet 38-2	\$43,732	\$43,209	\$44,166	\$45,170	3.29%	\$57,521	\$57,267	\$58,740	\$60,382	4.97%
Dell Rapids 49-3	\$44,796	\$44,869	\$45,133	\$45,322	1.17%	\$56,472	\$56,690	\$56,867	\$57,493	1.81%



# HISTORY OF SCHOOL DISTRICT AVERAGE TEACHER SALARY & COMPENSATION - 2017 TO 2020



District Name	Avg 2017 Teacher Salary	Avg 2018 Teacher Salary	Avg 2019 Teacher Salary	Avg 2020 Teacher Salary	% change 2017 to 2020	Avg 2017 Teacher Compensation	Avg 2018 Teacher Compensation	Avg 2019 Teacher Compensation	Avg 2020 Teacher Compensation	% change 2017 to 2020
Deubrook Area 05-6	\$44,621	\$44,901	\$45,875	\$46,082	3.27%	\$58,719	\$58,796	\$59,006	\$58,732	0.02%
Deuel 19-4	\$44,967	\$44,768	\$45,074	\$45,303	0.75%	\$57,302	\$57,167	\$57,319	\$57,541	0.42%
Doland 56-2	\$44,063	\$44,728	\$45,377	\$45,568	3.42%	\$55,721	\$57,610	\$57,780	\$59,142	6.14%
Douglas 51-1	\$54,755	\$55,397	\$55,869	\$56,666	3.49%	\$67,320	\$68,222	\$69,033	\$70,419	4.60%
Dupree 64-2	\$48,777	\$50,176	\$51,874	\$53,201	9.07%	\$65,445	\$67,150	\$68,417	\$69,652	6.43%
Eagle Butte 20-1	\$52,506	\$53,378	\$53,790	\$54,758	4.29%	\$67,524	\$69,290	\$70,737	\$72,132	6.82%
Edgemont 23-1	\$42,577	\$41,945	\$41,583	\$43,585	2.37%	\$52,803	\$52,479	\$52,850	\$53,442	1.21%
Edmunds Central 22-5	\$41,283	\$43,532	\$43,588	\$43,680	5.81%	\$55,771	\$58,094	\$58,393	\$57,350	2.83%
Elk Mountain 16-2	\$37,456	\$43,655	\$36,791	\$40,978	9.40%	\$40,942	\$49,045	\$40,548	\$45,661	11.53%
Elk Point-Jefferson 61-7	\$43,355	\$43,697	\$45,814	\$46,022	6.15%	\$54,669	\$55,168	\$56,124	\$55,857	2.17%
Elkton 05-3	\$41,949	\$41,773	\$41,713	\$42,179	0.55%	\$57,076	\$56,986	\$57,179	\$57,673	1.05%
Estelline 28-2	\$45,790	\$45,270	\$45,405	\$45,779	-0.02%	\$59,770	\$59,796	\$59,837	\$60,035	0.44%
Ethan 17-1	\$42,909	\$43,704	\$44,750	\$46,497	8.36%	\$53,946	\$55,115	\$56,128	\$57,584	6.74%
Eureka 44-1	\$40,263	\$41,909	\$41,532	\$42,441	5.41%	\$55,253	\$57,390	\$56,619	\$57,927	4.84%
Faith 46-2	\$40,234	\$41,251	\$41,936	\$42,823	6.43%	\$48,874	\$50,028	\$50,240	\$51,467	5.31%
Faulkton Area 24-4	\$39,727	\$41,494	\$43,268	\$44,810	12.79%	\$54,405	\$55,957	\$58,405	\$60,357	10.94%
Flandreau 50-3	\$39,772	\$40,206	\$40,501	\$41,582	4.55%	\$48,309	\$48,555	\$49,108	\$50,826	5.21%
Florence 14-1	\$44,757	\$45,244	\$44,321	\$45,839	2.42%	\$58,185	\$58,855	\$58,667	\$60,398	3.80%
Frederick Area 06-2	\$42,146	\$43,007	\$43,866	\$44,779	6.25%	\$52,101	\$54,845	\$55,855	\$56,723	8.87%
Freeman 33-1	\$43,004	\$43,229	\$43,902	\$44,723	4.00%	\$61,339	\$60,767	\$61,400	\$63,017	2.74%
Garretson 49-4	\$42,262	\$44,691	\$45,031	\$46,131	9.16%	\$55,673	\$59,329	\$57,097	\$60,386	8.47%
Gayville-Volin 63-1	\$41,180	\$41,713	\$43,037	\$43,114	4.70%	\$53,658	\$54,225	\$56,179	\$56,789	5.83%
Gettysburg 53-1	\$40,180	\$40,288	\$41,030	\$41,761	3.94%	\$50,203	\$50,398	\$51,384	\$52,633	4.84%
Gregory 26-4	\$42,076	\$42,743	\$43,209	\$44,383	5.48%	\$54,838	\$55,353	\$55,769	\$56,813	3.60%
Groton Area 06-6	\$45,691	\$46,710	\$46,875	\$47,977	5.00%	\$60,293	\$61,213	\$61,871	\$63,431	5.21%
Haakon 27-1	\$44,033	\$45,832	\$45,754	\$46,070	4.63%	\$55,069	\$57,261	\$57,022	\$57,350	4.14%
Hamlin 28-3	\$44,259	\$45,175	\$45,423	\$46,573	5.23%	\$56,831	\$58,510	\$58,217	\$61,428	8.09%
Hanson 30-1	\$41,161	\$41,688	\$41,544	\$42,592	3.48%	\$49,223	\$50,684	\$50,601	\$51,679	4.99%
Harding County 31-1	\$44,293	\$43,572	\$44,140	\$45,141	1.91%	\$59,133	\$58,473	\$59,230	\$59,590	0.77%
Harrisburg 41-2	\$44,343	\$46,997	\$47,380	\$48,946	10.38%	\$55,634	\$58,894	\$59,282	\$61,274	10.14%
Henry 14-2	\$45,486	\$45,908	\$46,441	\$47,607	4.66%	\$53,080	\$57,081	\$57,670	\$56,885	7.17%
Herreid 10-1	\$44,498	\$43,795	\$46,211	\$47,212	6.10%	\$54,153	\$51,945	\$55,040	\$55,690	2.84%
Highmore-Harrold 34-2	\$44,400	\$44,177	\$44,997	\$45,442	2.35%	\$56,824	\$55,793	\$57,640	\$58,401	2.78%
Hill City 51-2	\$46,728	\$45,880	\$46,473	\$47,135	0.87%	\$59,577	\$58,979	\$58,423	\$59,175	-0.67%



# HISTORY OF SCHOOL DISTRICT AVERAGE TEACHER SALARY & COMPENSATION - 2017 TO 2020



District Name	Avg 2017 Teacher Salary	Avg 2018 Teacher Salary	Avg 2019 Teacher Salary	Avg 2020 Teacher Salary	% change 2017 to 2020	Avg 2017 Teacher Compensation	Avg 2018 Teacher Compensation	Avg 2019 Teacher Compensation	Avg 2020 Teacher Compensation	% change 2017 to 2020
Hitchcock-Tulare 56-6	\$44,253	\$43,747	\$43,758	\$44,472	0.50%	\$57,188	\$57,688	\$58,514	\$58,912	3.02%
Hot Springs 23-2	\$43,265	\$43,491	\$43,095	\$43,537	0.63%	\$54,403	\$54,657	\$54,425	\$54,428	0.05%
Hoven 53-2	\$36,588	\$37,938	\$40,951	\$41,088	12.30%	\$50,606	\$52,831	\$56,790	\$57,251	13.13%
Howard 48-3	\$43,137	\$43,635	\$44,238	\$44,891	4.07%	\$54,312	\$57,205	\$57,033	\$57,455	5.79%
Huron 02-2	\$48,569	\$48,780	\$49,561	\$50,370	3.71%	\$63,629	\$63,827	\$64,433	\$65,391	2.77%
Ipswich Public 22-6	\$42,784	\$44,219	\$44,676	\$45,580	6.53%	\$56,563	\$58,127	\$59,841	\$59,751	5.64%
Irene-Wakonda 13-3	\$41,444	\$41,932	\$42,349	\$43,486	4.93%	\$56,006	\$57,685	\$58,934	\$61,025	8.96%
Iroquois 02-3	\$43,843	\$44,579	\$46,018	\$46,752	6.63%	\$60,464	\$62,150	\$62,338	\$62,636	3.59%
Jones County 37-3	\$41,224	\$42,414	\$42,494	\$43,051	4.43%	\$50,944	\$54,311	\$54,194	\$55,185	8.33%
Kadoka Area 35-2	\$42,102	\$43,068	\$44,275	\$45,600	8.31%	\$55,065	\$56,757	\$58,182	\$60,163	9.26%
Kimball 07-2	\$44,476	\$44,719	\$45,476	\$46,121	3.70%	\$53,994	\$54,005	\$55,040	\$56,729	5.07%
Lake Preston 38-3	\$41,219	\$42,495	\$42,751	\$43,960	6.65%	\$54,749	\$56,319	\$57,122	\$58,322	6.53%
Langford Area 45-5	\$44,582	\$44,134	\$44,459	\$45,181	1.34%	\$57,526	\$57,819	\$58,128	\$58,825	2.26%
Lead-Deadwood 40-1	\$45,897	\$47,895	\$48,862	\$49,838	8.59%	\$64,258	\$66,021	\$67,661	\$68,866	7.17%
Lemmon 52-4	\$48,364	\$47,568	\$48,597	\$49,472	2.29%	\$59,044	\$57,829	\$59,343	\$60,348	2.21%
Lennox 41-4	\$42,698	\$42,650	\$43,853	\$45,182	5.82%	\$54,150	\$54,344	\$55,437	\$56,993	5.25%
Leola 44-2	\$41,148	\$42,396	\$42,374	\$42,684	3.73%	\$52,015	\$54,846	\$55,009	\$54,370	4.53%
Lyman 42-1	\$45,846	\$46,638	\$47,742	\$48,019	4.74%	\$60,202	\$60,879	\$61,751	\$62,724	4.19%
Madison Central 39-2	\$48,267	\$48,958	\$49,378	\$50,162	3.93%	\$59,835	\$60,867	\$61,438	\$62,553	4.54%
Marion 60-3	\$40,196	\$41,247	\$42,366	\$43,905	9.23%	\$51,730	\$53,503	\$55,339	\$56,863	9.92%
McCook Central 43-7	\$44,267	\$43,225	\$44,977	\$45,787	3.43%	\$57,034	\$55,999	\$57,249	\$57,731	1.22%
McIntosh 15-1	\$47,496	\$48,585	\$49,352	\$50,548	6.42%	\$64,879	\$68,730	\$69,016	\$69,767	7.53%
McLaughlin 15-2	\$43,062	\$46,592	\$47,794	\$50,366	16.96%	\$56,648	\$62,838	\$61,957	\$65,069	14.86%
Meade 46-1	\$46,647	\$47,280	\$47,094	\$48,026	2.96%	\$58,847	\$59,465	\$59,090	\$60,046	2.04%
Menno 33-2	\$41,828	\$43,673	\$43,782	\$44,490	6.36%	\$55,736	\$58,386	\$58,419	\$59,524	6.80%
Milbank 25-4	\$46,277	\$46,872	\$48,961	\$50,526	9.18%	\$58,958	\$60,615	\$63,041	\$66,647	13.04%
Miller 29-4	\$39,346	\$40,124	\$43,987	\$45,378	15.33%	\$47,302	\$48,713	\$53,923	\$55,997	18.38%
Mitchell 17-2	\$51,373	\$51,772	\$51,404	\$52,321	1.85%	\$64,527	\$65,602	\$65,555	\$66,402	2.91%
Mobridge-Pollock 62-6	\$47,221	\$47,072	\$48,099	\$48,904	3.56%	\$60,290	\$60,277	\$61,677	\$62,467	3.61%
Montrose 43-2	\$44,945	\$44,906	\$45,713	\$45,707	1.69%	\$55,546	\$56,586	\$57,356	\$58,985	6.19%
Mount Vernon 17-3	\$44,151	\$44,034	\$44,692	\$45,547	3.16%	\$56,710	\$56,270	\$57,540	\$58,829	3.74%
New Underwood 51-3	\$43,061	\$44,589	\$44,131	\$44,770	3.97%	\$56,446	\$58,686	\$56,526	\$56,788	0.61%
Newell 09-2	\$39,376	\$40,266	\$40,628	\$41,681	5.86%	\$52,132	\$51,429	\$52,416	\$53,590	2.80%
Northwestern Area 56-7	\$43,471	\$46,591	\$46,554	\$47,932	10.26%	\$54,278	\$56,707	\$57,501	\$60,540	11.54%

# HISTORY OF SCHOOL DISTRICT AVERAGE TEACHER SALARY & COMPENSATION - 2017 TO 2020



District Name	Avg 2017 Teacher Salary	Avg 2018 Teacher Salary	Avg 2019 Teacher Salary	Avg 2020 Teacher Salary	% change 2017 to 2020	Avg 2017 Teacher Compensation	Avg 2018 Teacher Compensation	Avg 2019 Teacher Compensation	Avg 2020 Teacher Compensation	% change 2017 to 2020
Oelrichs 23-3	\$43,388	\$41,710	\$42,347	\$42,975	-0.95%	\$53,602	\$53,498	\$54,387	\$54,474	1.63%
Oglala Lakota County 65-1	\$53,610	\$55,082	\$55,563	\$59,383	10.77%	\$68,778	\$70,304	\$71,147	\$75,439	9.68%
Oldham-Ramona 39-5	\$39,232	\$39,610	\$40,197	\$40,577	3.43%	\$49,376	\$50,273	\$50,400	\$50,825	2.93%
Parker 60-4	\$42,168	\$42,902	\$43,623	\$43,571	3.33%	\$51,042	\$51,936	\$52,697	\$52,679	3.21%
Parkston 33-3	\$44,588	\$45,063	\$45,390	\$45,483	2.01%	\$57,053	\$58,137	\$59,030	\$58,978	3.37%
Pierre 32-2	\$47,300	\$47,579	\$47,895	\$48,814	3.20%	\$57,030	\$57,395	\$57,615	\$58,596	2.75%
Plankinton 01-1	\$43,410	\$45,897	\$45,221	\$46,118	6.24%	\$53,428	\$56,220	\$55,671	\$56,400	5.56%
Platte-Geddes 11-5	\$46,807	\$46,690	\$46,590	\$47,317	1.09%	\$59,655	\$59,676	\$59,977	\$61,263	2.70%
Rapid City Area 51-4	\$51,335	\$50,955	\$51,775	\$51,219	-0.23%	\$64,058	\$64,582	\$65,899	\$64,780	1.13%
Redfield 56-4	\$44,741	\$44,643	\$45,619	\$44,909	0.38%	\$57,346	\$57,759	\$58,970	\$57,758	0.72%
Rosholt 54-4	\$45,144	\$45,585	\$46,513	\$47,634	5.52%	\$59,923	\$61,023	\$61,942	\$62,711	4.65%
Rutland 39-4	\$35,565	\$36,349	\$36,403	\$37,808	6.31%	\$43,431	\$45,462	\$46,110	\$46,933	8.06%
Sanborn Central 55-5	\$40,754	\$41,204	\$41,287	\$42,774	4.96%	\$50,961	\$51,255	\$50,733	\$52,382	2.79%
Scotland 04-3	\$40,537	\$41,019	\$40,957	\$41,575	2.56%	\$52,643	\$53,036	\$53,056	\$54,407	3.35%
Selby Area 62-5	\$42,547	\$44,093	\$43,596	\$43,233	1.61%	\$55,976	\$57,190	\$58,031	\$58,675	4.82%
Sioux Falls 49-5	\$51,063	\$51,733	\$52,185	\$52,824	3.45%	\$68,432	\$68,610	\$70,402	\$72,124	5.40%
Sioux Valley 05-5	\$46,674	\$45,706	\$46,381	\$46,662	-0.02%	\$59,059	\$58,349	\$59,239	\$59,631	0.97%
Sisseton 54-2	\$45,097	\$44,934	\$46,128	\$47,841	6.08%	\$56,936	\$56,472	\$58,016	\$60,129	5.61%
Smee 15-3	\$46,619	\$48,454	\$48,252	\$49,608	6.41%	\$61,774	\$64,204	\$64,848	\$67,177	8.75%
South Central 26-5	\$42,959	\$44,046	\$46,484	\$48,088	11.94%	\$57,038	\$58,706	\$61,051	\$63,590	11.49%
Spearfish 40-2	\$46,944	\$47,623	\$48,457	\$49,287	4.99%	\$56,562	\$58,911	\$59,074	\$59,928	5.95%
Stanley County 57-1	\$41,242	\$42,530	\$42,600	\$42,892	4.00%	\$54,103	\$56,486	\$56,444	\$56,868	5.11%
Summit 54-6	\$39,445	\$39,376	\$40,425	\$40,418	2.47%	\$49,934	\$51,331	\$51,454	\$52,014	4.17%
Tea Area 41-5	\$44,521	\$45,700	\$46,081	\$47,202	6.02%	\$56,031	\$56,789	\$57,076	\$58,848	5.03%
Timber Lake 20-3	\$45,195	\$48,686	\$50,177	\$50,102	10.86%	\$59,077	\$63,991	\$65,602	\$66,234	12.11%
Todd County 66-1	\$46,876	\$46,359	\$47,266	\$49,349	5.28%	\$60,414	\$60,001	\$60,935	\$63,608	5.29%
Tripp-Delmont 33-5	\$37,016	\$37,597	\$40,868	\$42,949	16.03%	\$51,010	\$52,638	\$53,954	\$57,754	13.22%
Tri-Valley 49-6	\$47,008	\$46,939	\$47,234	\$47,948	2.00%	\$60,660	\$60,554	\$60,751	\$61,392	1.21%
Vermillion 13-1	\$44,062	\$43,993	\$44,679	\$45,760	3.85%	\$58,678	\$58,920	\$59,075	\$59,968	2.20%
Viborg-Hurley 60-6	\$40,874	\$40,918	\$41,657	\$42,666	4.38%	\$52,260	\$49,430	\$53,780	\$55,668	6.52%
Wagner Community 11-4	\$46,170	\$47,979	\$49,914	\$51,937	12.49%	\$62,800	\$63,899	\$66,192	\$69,543	10.74%
Wall 51-5	\$47,094	\$47,086	\$47,715	\$48,376	2.72%	\$61,886	\$61,625	\$62,204	\$62,797	1.47%
Warner 06-5	\$44,351	\$44,134	\$45,027	\$45,772	3.20%	\$57,357	\$56,626	\$57,475	\$59,225	3.26%
Watertown 14-4	\$50,564	\$50,725	\$51,197	\$52,234	3.30%	\$64,496	\$63,382	\$65,181	\$65,387	1.38%



## Applicable South Dakota Statutes

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13-13-10.1(8-10). Definitions.

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

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

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

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

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

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

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

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.

13-13-73.6. Increases in teacher compensation. The Department of Education shall calculate the following for each school district:

(1) The average teacher salary, based on data collected pursuant to §§ 13-8-47 and 13-3-51;

(2) The increase in local need pursuant to § 13-13-10.1, excluding any effect due to change in the school district's fall enrollment and less the amount of revenue generated in school fiscal year 2016 pursuant to § 13-10-6 as a percentage increase, from fiscal year 2016 to

## Appendix F: Applicable South Dakota Statues

fiscal year 2017; and

(3) The increase in average teacher compensation as a percentage increase, as defined in § 13-8-47, from fiscal year 2016 to fiscal year 2017.

For each school district, the district's increase in average teacher compensation from fiscal year 2016 to 2017 shall be equal to at least eighty-five percent of the district's increase in local need, as defined in subdivision (2), from fiscal year 2016 to fiscal year 2017 and, notwithstanding any negotiated agreement, at least eighty-five percent of the increase in state aid to general education funding the school district receives for fiscal year 2017 less the amount of revenue generated in fiscal year 2016 pursuant to § 13-10-6 shall be used to increase instructional salaries and benefits for certified instructional staff.

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

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

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

## Appendix F: Applicable South Dakota Statues

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.