



# School Finance Accountability Board: Report on General State Aid Accountabilities, FY2024

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## **BACKGROUND**

The state's education funding formula was changed in 2016, and at that time, the South Dakota Legislature included two accountabilities aimed at ensuring public school districts used the influx of funds, generated by an increased 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. School districts may submit a waiver for non-compliance of either penalty. The board may recommend a waiver of penalties 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 2024 annual financial reports.

## **FY 2024 GENERAL FUND CASH BALANCE CALCULATION**

### **Cash Balance Calculation**

Each school district reports its monthly general fund cash balance annually to the Department of Education. Once data has been verified and the state aid fall enrollment count is finalized, the department completes the excess general fund cash balance calculation as follows:

1. The lowest monthly cash balance as a percent of general fund expenditures is 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 is 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
3. Any amount exceeding the allowable cash balance is subject to a potential penalty as a reduction in general state aid. The results of the calculation for each school district in FY 2024 are shown in Appendix B.

### **Summary**

The Department of Education's Division of Finance and Management compiled general fund monthly cash balance and general fund expenditure data to calculate the percent of general fund cash balance from each public-school district's FY2024 Annual Financial Report.

All district superintendents and business officials were officially notified of the status of their monthly cash balance accountability for the 2023-2024 school year on Oct. 9, 2024. Seven school districts

exceeded the monthly cash balance allowance provisions in SDCL 13-13-10.1; however, only four of these school districts receive general state aid. The four school districts are Faith, Herreid, New Underwood and Tripp-Delmont. The remaining three, Agar-Blunt-Onida, Hoven and Elk Mountain do not receive state aid and, therefore, no financial penalty may be imposed.

### School District Cash Balance Requests for Waiver and Board Action

The following school districts did exceed the allowable cash balance percentage and attended the November 22, 2024, meeting to present their waiver request and supporting documentation for the board’s consideration:

- Faith School District 46-2

District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Excess Amount
Faith 46-2	\$1,011,158	\$2,239,643	45.15%	181.10	40%	No	\$115,301

Superintendent Kelly Daughters and business manager Amie Schauer provided testimony on behalf of the Faith School District. As shown in the table above, Faith School District did exceed the allowable cash balance by 5.15%. The district requested a waiver for \$115,301. The full waiver information and supporting documents can be found in Appendix B.

Following the school district presentation of their waiver and board discussion, the board considered the waiver request and recommended to impose a partial waiver of \$112,177. The board unanimously voted to recommended that a penalty of \$3,124 be imposed on the Faith School District. Board member Kelly Daughters recused himself from the board during the presentation and board action on his school district waiver request.

After reconsideration, the board recommended a full waiver of the penalty.

- Herreid School District 10-1

District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Excess Amount
Herreid 10-1	\$958,161	\$2,010,427	47.66%	138.00	40%	No	\$153,990

Business manager Wayne Hanson and superintendent Lance Vander Vorst provided testimony on behalf of the Herreid School District. As shown in the table above, Herreid School District did exceed the allowable cash balance by 7.66%. The Herreid School District requested a waiver for \$153,990. The full waiver information and supporting documents can be found in Appendix B.

Following the school district presentation of their waiver and board discussion, the board considered the waiver request and voted unanimously to recommend a full waiver of the penalty.

- New Underwood School District 51-3

District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Excess Amount
New Underwood 51-3	\$1,071,836	\$2,871,035	37.33%	274.00	30%	No	\$210,526

Superintendent Katie Albers and business manager Amanda Trople provided testimony on behalf of the New Underwood School District. As shown in the table above, New Underwood School District did exceed the allowable cash balance by 7.33%. The New Underwood School District requested a waiver for \$210,526. The full waiver information and supporting documentation can be found in Appendix B.

Following the school district presentation of their waiver and board discussion, the board considered the waiver request and voted unanimously to recommend a full waiver of the penalty.

- Tripp-Delmont School District 33-5

District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Excess Amount
Tripp-Delmont 33-5	\$1,945,703	\$2,663,911	73.04%	146.00	40%	No	\$880,139

Superintendent Daniel Hoey, business manager Katie Heisinger and consultant Tom Oster provided testimony on behalf of the Tripp-Delmont School District. As shown in the table above, Tripp-Delmont School District did exceed the allowable cash balance by 33.04%. The Tripp-Delmont School District requested a waiver for \$880,139. The full waiver information and supporting documentation can be found in Appendix B.

Following the school district presentation of their waiver and board discussion, the board considered the waiver request and voted unanimously to recommend a full waiver of the penalty.

## FY 2024 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 2024, all 148 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 19.65% or \$11,928 by FY 2024. Sixty-eight school districts reported a compensation increase greater than the statewide average percentage increase of 19.65%. A breakdown of teacher compensation by district for FY 2024 may be found in Appendix D. Appendix E also shows the history of teacher salaries and compensation from FY 2017 to FY 2024.

## **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. 4, 2024.

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

# APPENDIX A

## Monthly Cash Balance Accountability - Based on FY2024

as of 11.14.24



District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Comments
Aberdeen 06-1	\$4,481,139	\$34,611,088	12.95%	4,261.48	25%	Yes	
Agar-Blunt-Onida 58-3	\$1,458,108	\$3,590,478	40.61%	216.06	30%	No	Does not receive state aid
Alcester-Hudson 61-1	\$446,821	\$3,303,064	13.53%	319.00	30%	Yes	
Andes Central 11-1	(\$434,605)	\$5,519,717	-7.87%	289.00	30%	Yes	
Arlington 38-1	\$319,147	\$3,283,145	9.72%	277.00	30%	Yes	
Armour 21-1	\$925,268	\$2,420,031	38.23%	187.80	40%	Yes	
Avon 04-1	\$598,009	\$2,486,106	24.05%	213.00	30%	Yes	
Baltic 49-1	\$1,091,455	\$4,449,751	24.53%	546.25	30%	Yes	
Belle Fourche 09-1	\$1,468,455	\$11,353,576	12.93%	1,242.89	25%	Yes	
Bennett County 03-1	\$276,267	\$6,273,663	4.40%	425.58	30%	Yes	
Beresford 61-2	\$696,455	\$6,156,109	11.31%	650.82	25%	Yes	
Big Stone City 25-1	\$87,764	\$1,432,162	6.13%	72.00	40%	Yes	
Bison 52-1	\$250,362	\$1,916,940	13.06%	135.40	40%	Yes	
Bon Homme 04-2	(\$211,078)	\$5,475,561	-3.85%	548.00	30%	Yes	
Bowdle 22-1	\$482,953	\$1,684,329	28.67%	83.13	40%	Yes	
Brandon Valley 49-2	\$5,627,027	\$39,292,710	14.32%	4,981.85	25%	Yes	
Bridgewater-Emery 30-3	\$903,521	\$3,209,541	28.15%	317.20	30%	Yes	
Britton-Hecla 45-4	\$352,426	\$4,202,422	8.39%	469.13	30%	Yes	
Brookings 05-1	\$3,177,691	\$29,512,130	10.77%	3,441.69	25%	Yes	
Burke 26-2	\$319,749	\$2,922,271	10.94%	206.29	30%	Yes	
Canistota 43-1	\$727,379	\$2,861,545	25.42%	277.63	30%	Yes	
Canton 41-1	\$270,604	\$7,762,922	3.49%	879.55	25%	Yes	
Castlewood 28-1	\$567,066	\$3,251,744	17.44%	323.16	30%	Yes	
Centerville 60-1	\$652,001	\$2,703,953	24.11%	252.00	30%	Yes	
Chamberlain 07-1	(\$499,916)	\$9,048,269	-5.52%	846.66	25%	Yes	
Chester Area 39-1	\$396,679	\$4,706,749	8.43%	512.00	30%	Yes	
Clark 12-2	\$904,642	\$4,463,279	20.27%	450.00	30%	Yes	
Colman-Egan 50-5	\$711,086	\$2,640,831	26.93%	293.60	30%	Yes	
Colome Consolidated 59-3	\$575,091	\$2,112,003	27.23%	130.80	40%	Yes	
Corsica-Stickney 21-3	\$350,092	\$3,031,615	11.55%	247.24	30%	Yes	
Custer 16-1	(\$656,947)	\$10,395,518	-6.32%	871.48	25%	Yes	
Dakota Valley 61-8	\$2,158,840	\$11,839,351	18.23%	1,339.04	25%	Yes	
De Smet 38-2	\$818,653	\$3,641,389	22.48%	311.36	30%	Yes	
Dell Rapids 49-3	\$1,133,786	\$7,980,776	14.21%	975.57	25%	Yes	
Deubrook Area 05-6	\$1,173,392	\$3,929,315	29.86%	399.00	30%	Yes	
Deuel 19-4	\$576,129	\$4,919,434	11.71%	510.10	30%	Yes	
Doland 56-2	\$188,528	\$1,982,059	9.51%	138.00	40%	Yes	
Douglas 51-1	(\$5,181,423)	\$26,925,524	-19.24%	2,750.00	25%	Yes	
Dupree 64-2	(\$313,548)	\$5,574,564	-5.62%	350.30	30%	Yes	
Eagle Butte 20-1	(\$741,323)	\$8,547,734	-8.67%	363.00	30%	Yes	
Edgemont 23-1	\$41,666	\$2,024,806	2.06%	112.00	40%	Yes	
Edmunds Central 22-5	\$455,914	\$2,274,731	20.04%	131.00	40%	Yes	
Elk Mountain 16-2	\$240,328	\$449,555	53.46%	10.00	40%	No	Does not receive state aid
Elk Point-Jefferson 61-7	\$1,005,796	\$5,482,524	18.35%	686.00	25%	Yes	
Elkton 05-3	\$313,204	\$4,163,611	7.52%	351.33	30%	Yes	
Estelline 28-2	\$831,581	\$3,389,007	24.54%	262.57	30%	Yes	
Ethan 17-1	\$622,978	\$2,518,137	24.74%	270.00	30%	Yes	
Eureka 44-1	\$821,821	\$2,257,208	36.41%	151.60	40%	Yes	
Faith 46-2	\$1,011,158	\$2,239,643	45.15%	181.10	40%	No	
Faulkton Area 24-4	\$706,783	\$3,896,133	18.14%	370.00	30%	Yes	
Flandreau 50-3	\$1,157,225	\$6,590,773	17.56%	703.14	25%	Yes	
Florence 14-1	\$553,133	\$2,779,338	19.90%	290.70	30%	Yes	
Frederick Area 06-2	\$775,506	\$2,275,256	34.08%	172.00	40%	Yes	
Freeman 33-1	\$1,262,442	\$4,465,340	28.27%	406.22	30%	Yes	
Garretson 49-4	\$52,860	\$4,285,356	1.23%	444.32	30%	Yes	
Gayville-Volin 63-1	\$749,039	\$2,543,115	29.45%	255.00	30%	Yes	

District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Comments
Gettysburg 53-1	\$221,914	\$2,279,819	9.73%	214.36	30%	Yes	
Gregory 26-4	\$674,985	\$3,797,718	17.77%	395.53	30%	Yes	
Groton Area 06-6	\$213,048	\$5,680,811	3.75%	570.10	30%	Yes	
Haakon 27-1	\$972,294	\$3,291,478	29.54%	319.28	30%	Yes	
Hamlin 28-3	\$1,703,144	\$7,279,877	23.40%	834.99	25%	Yes	
Hanson 30-1	\$779,386	\$3,242,651	24.04%	371.00	30%	Yes	
Harding County 31-1	(\$289,072)	\$2,913,014	-9.92%	221.40	30%	Yes	
Harrisburg 41-2	\$4,392,913	\$52,138,445	8.43%	5,902.70	25%	Yes	
Henry 14-2	\$794,959	\$2,066,373	38.47%	180.00	40%	Yes	
Herreid 10-1	\$958,161	\$2,010,427	47.66%	138.00	40%	No	
Highmore-Harrold 34-2	\$316,925	\$2,569,070	12.34%	214.20	30%	Yes	
Hill City 51-2	\$1,421,690	\$4,786,105	29.70%	486.70	30%	Yes	
Hitchcock-Tulare 56-6	\$72,617	\$2,804,284	2.59%	221.00	30%	Yes	
Hot Springs 23-2	\$421,822	\$6,433,134	6.56%	691.94	25%	Yes	
Hoven 53-2	\$1,000,512	\$1,785,195	56.04%	104.00	40%	No	Does not receive state aid
Howard 48-3	\$596,229	\$3,567,493	16.71%	334.00	30%	Yes	
Huron 02-2	\$3,794,902	\$27,710,115	13.70%	2,922.18	25%	Yes	
Ipswich Public 22-6	\$555,462	\$4,084,431	13.60%	408.27	30%	Yes	
Irene-Wakonda 13-3	\$611,021	\$3,123,173	19.56%	275.52	30%	Yes	
Iroquois 02-3	\$726,261	\$2,822,579	25.73%	213.06	30%	Yes	
Jones County 37-3	\$598,890	\$2,205,657	27.15%	180.00	40%	Yes	
Kadoka Area 35-2	(\$320,973)	\$4,566,727	-7.03%	275.13	30%	Yes	
Kimball 07-2	\$100,099	\$3,740,614	2.68%	339.12	30%	Yes	
Lake Preston 38-3	\$474,638	\$2,611,434	18.18%	164.00	40%	Yes	
Langford Area 45-5	\$203,029	\$2,527,383	8.03%	225.00	30%	Yes	
Lead-Deadwood 40-1	\$2,098,216	\$8,744,609	23.99%	637.88	25%	Yes	
Lemmon 52-4	(\$114,905)	\$3,157,963	-3.64%	274.19	30%	Yes	
Lennox 41-4	\$1,017,927	\$9,005,551	11.30%	1,125.97	25%	Yes	
Leola 44-2	\$997,086	\$2,817,942	35.38%	192.00	40%	Yes	
Lyman 42-1	\$53,546	\$4,453,258	1.20%	309.00	30%	Yes	
Madison Central 39-2	\$954,202	\$9,889,870	9.65%	1,153.47	25%	Yes	
Marion 60-3	\$415,494	\$2,520,663	16.48%	192.20	40%	Yes	
McCook Central 43-7	\$582,691	\$3,856,067	15.11%	406.58	30%	Yes	
McIntosh 15-1	\$71,659	\$3,225,261	2.22%	122.00	40%	Yes	
McLaughlin 15-2	(\$3,897,477)	\$7,705,759	-50.58%	408.40	30%	Yes	
Meade 46-1	\$5,431,819	\$24,193,561	22.45%	3,028.87	25%	Yes	
Menno 33-2	(\$23,487)	\$3,359,196	-0.70%	251.00	30%	Yes	
Milbank 25-4	\$349,928	\$9,529,580	3.67%	975.03	25%	Yes	
Miller 29-4	\$1,169,582	\$5,105,785	22.91%	457.02	30%	Yes	
Mitchell 17-2	\$5,039,159	\$26,025,042	19.36%	2,636.43	25%	Yes	
Mobridge-Pollock 62-6	\$1,234,402	\$5,752,923	21.46%	575.10	30%	Yes	
Montrose 43-2	\$646,335	\$2,473,127	26.13%	253.12	30%	Yes	
Mount Vernon 17-3	\$805,782	\$2,778,688	29.00%	244.00	30%	Yes	
New Underwood 51-3	\$1,071,836	\$2,871,035	37.33%	274.00	30%	No	
Newell 09-2	\$708,758	\$2,860,054	24.78%	215.80	30%	Yes	
Northwestern Area 56-7	\$294,558	\$3,518,439	8.37%	318.60	30%	Yes	
Oelrichs 23-3	\$38,873	\$2,378,935	1.63%	106.00	40%	Yes	
Oglala Lakota 65-1	(\$11,989,909)	\$42,030,026	-28.53%	1,632.32	25%	Yes	
Oldham-Ramona-Rutland 39-6	\$799,276	\$3,792,252	21.08%	274.00	30%	Yes	Exemption Reorganization Year 2
Parker 60-4	\$539,903	\$3,850,964	14.02%	453.78	30%	Yes	
Parkston 33-3	\$1,144,710	\$5,070,929	22.57%	535.30	30%	Yes	
Pierre 32-2	\$4,876,724	\$22,635,511	21.54%	2,699.23	25%	Yes	
Plankinton 01-1	\$982,662	\$3,563,814	27.57%	266.50	30%	Yes	
Platte-Geddes 11-5	\$1,352,896	\$4,826,099	28.03%	512.65	30%	Yes	
Rapid City Area 51-4	\$6,387,325	\$99,949,553	6.39%	12,197.22	25%	Yes	
Redfield 56-4	\$123,227	\$4,855,206	2.54%	499.45	30%	Yes	
Rosholt 54-4	\$704,518	\$2,695,057	26.14%	225.00	30%	Yes	
Sanborn Central 55-5	\$1,104,979	\$2,779,316	39.76%	198.00	40%	Yes	
Scotland 04-3	\$748,373	\$2,802,761	26.70%	241.39	30%	Yes	



District Name	Lowest Month	Total GF Expenditures FY2024	Calculated Percent	Lowest SAFE Count	Allowable % based on SAFE Counts Fall 2022-2024	Met Accountability	Comments
Selby Area 62-5	\$688,246	\$2,343,926	29.36%	173.10	40%	Yes	
Sioux Falls 49-5	\$11,857,964	\$230,376,545	5.15%	24,331.81	25%	Yes	
Sioux Valley 05-5	\$1,017,863	\$6,298,136	16.16%	724.70	25%	Yes	
Sisseton 54-2	(\$2,465,158)	\$11,384,891	-21.65%	949.10	25%	Yes	
Smee 15-3	(\$666,068)	\$4,120,248	-16.17%	175.00	40%	Yes	
South Central 26-5	(\$136,866)	\$1,595,398	-8.58%	70.00	40%	Yes	
Spearfish 40-2	\$4,650,493	\$19,807,121	23.48%	2,403.75	25%	Yes	
Stanley County 57-1	(\$727,283)	\$4,654,806	-15.62%	418.00	30%	Yes	
Summit 54-6	\$860,615	\$2,184,369	39.40%	172.00	40%	Yes	
Tea Area 41-5	\$2,345,447	\$17,818,020	13.16%	2,302.51	25%	Yes	
Timber Lake 20-3	\$106,053	\$5,257,138	2.02%	341.00	30%	Yes	
Todd County 66-1	\$1,335,335	\$31,278,109	4.27%	1,988.10	25%	Yes	
Tripp-Delmont 33-5	\$1,945,703	\$2,663,911	73.04%	146.00	40%	No	
Tri-Valley 49-6	\$1,422,992	\$9,082,026	15.67%	936.48	25%	Yes	
Vermillion 13-1	\$2,971,513	\$12,325,141	24.11%	1,346.30	25%	Yes	
Viborg-Hurley 60-6	\$811,309	\$3,418,019	23.74%	384.78	30%	Yes	
Wagner Community 11-4	(\$1,063,743)	\$11,782,775	-9.03%	787.00	25%	Yes	
Wall 51-5	(\$247,895)	\$3,281,556	-7.55%	273.88	30%	Yes	
Warner 06-5	\$790,604	\$3,140,671	25.17%	312.00	30%	Yes	
Watertown 14-4	\$5,410,966	\$30,198,291	17.92%	3,551.34	25%	Yes	
Waubay 18-3	\$196,746	\$2,432,180	8.09%	163.00	40%	Yes	
Waverly 14-5	\$348,943	\$3,032,703	11.51%	254.00	30%	Yes	
Webster Area 18-5	\$688,017	\$4,645,243	14.81%	527.00	30%	Yes	
Wessington Springs 36-2	\$1,143,676	\$4,016,337	28.48%	402.00	30%	Yes	
West Central 49-7	\$2,902,804	\$11,709,961	24.79%	1,422.49	25%	Yes	
White Lake 01-3	\$601,754	\$1,550,870	38.80%	117.00	40%	Yes	
White River 47-1	(\$438,702)	\$5,641,121	-7.78%	401.00	30%	Yes	
Willow Lake 12-3	\$254,572	\$3,164,835	8.04%	302.00	30%	Yes	
Wilmot 54-7	\$239,224	\$2,788,136	8.58%	208.10	30%	Yes	
Winner 59-2	\$1,129,686	\$6,752,673	16.73%	763.00	25%	Yes	
Wolsey-Wessington 02-6	\$115,653	\$3,085,203	3.75%	301.00	30%	Yes	
Woonsocket 55-4	\$656,797	\$2,391,340	27.47%	249.25	30%	Yes	
Yankton 63-3	\$6,439,549	\$26,901,140	23.94%	2,841.88	25%	Yes	

APPENDIX B

# Request for Waiver - Cash Balance Penalty

SDCL 13-13-73.5

School District:

Faith 46-2

Penalty Fiscal Year:

2025

Lowest Monthly Cash Balance, General Fund (FY2024)

\$1,011,158

Total General Fund Expenditures (FY2024)

\$2,239,643

Cash Balance %

45.1%

State Aid Fall Enrollment, Fall 2022

184.00

State Aid Fall Enrollment, Fall 2023

185.00

State Aid Fall Enrollment, Fall 2024 - PRELIMINARY

181.10

Allowable Cash Balance Percentage

40.0%

**Amount Exceeding Allowable Percentage**

**\$115,301**

Estimated FY2025 General State Aid Allocation

\$1,294,970

**Total Amount of Waiver Request**

**\$115,301**

Please explain the reason(s) for this request and attach supporting documentation:

Please see the attached narrative explaining why Faith School District would like the penalty waived.

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  
4) Any unforeseen or extenuating circumstance explained on this request.

Superintendent Name:

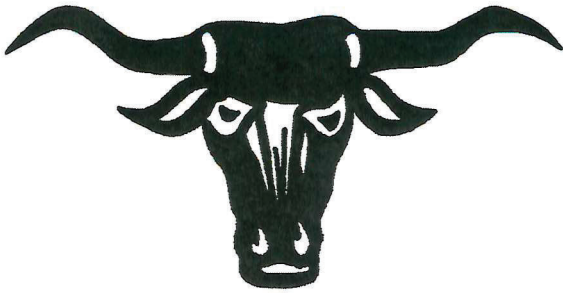
Kelly Daughters

Date:

10/31/2024

Superintendent Signature:





## Faith School District #46-2

206 West 5<sup>th</sup> 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: 10-31-24

This letter is to provide a narrative regarding Faith School District's general fund cash balance based on the District's FY2024 annual financial reports. The District has and continues to work diligently to invest in our staff while trying to maintain a sense of fiscal responsibility.

#### Areas that contributed to higher than expected cash balance:

##### 1. Northwest Area Schools (NWS)

- Faith School District belongs to NWS Multi-District and Educational Cooperative. NWS provides CTE units to its member schools. Membership has an annual cost, and over the last ten years Faith School District only paid half of the assessment due to NWS 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 in FY24 the District did not pay out \$45,000.00 for half the assessment.
- If Northwest Area Schools had been fully staffed, Faith School District would have had a decrease in our lowest monthly cash balance by \$45,000.00 and the District's expenditures would have increased by \$45,000.00. That payment alone is a 2.8% change in our cash balance percentage. Furthermore, the FY16 payment that the District did not make would have also decreased our cash balance.

##### 2. Extra-Curricular Activities

- Faith School District has budgeted for Cross Country and Cheerleading through the years and has not had any student participation in those activities in recent history. In FY24 Cross Country would have helped decrease the District's lowest month cash balance and increased our expenditures. Cheerleading would have helped increase expenditures. Cross Country and Cheerleading would both have helped decrease the District's cash balance had students participated in FY23. The same would be true for Cheerleading if students had participated in FY22 and FY21.

##### 3. Accrued Interest

- Faith School District has earned interest on allocated funding intended for the purchase of Northwest Area Schools services and extra-curricular activities for our district. A conservative estimate on interest earned is \$1,500.00



## Request for Waiver - Cash Balance Penalty

SDCL 13-13-73.5

School District:	Faith 46-2	Penalty Fiscal Year:	2025
Lowest Monthly Cash Balance, General Fund (FY2024)			\$918,323
Total General Fund Expenditures (FY2024)			\$2,287,998
Cash Balance %			40.1%
State Aid Fall Enrollment, Fall 2022			184.00
State Aid Fall Enrollment, Fall 2023			185.00
State Aid Fall Enrollment, Fall 2024 - PRELIMINARY			181.10
Allowable Cash Balance Percentage			40.0%
<b>Amount Exceeding Allowable Percentage</b>			<b>\$3,124</b>
Estimated FY2025 General State Aid Allocation			\$1,294,970
<b>Total Amount of Waiver Request</b>			

This image reflects the cash balance using the data described in points 1-3 under the areas that contributed to higher than expected fund balance.

4. Enrollment Increases=Additional State Aid

- On average the District has had significant enrollment increases above our expected enrollments. The District negotiates in March/April with certified staff on anticipated enrollment; however, the District is 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 unforeseen increase of \$89,005.00 in general fund state aid. Over the last handful of years, the District has had higher than expected enrollment which has increased the District's general fund cash balance. Enrollment is more transient making estimated enrollment difficult to determine.

5. Inability to secure additional certified staff

- As enrollment increased, Faith School District attempted to hire additional certified teachers for our elementary (See Attachment A). The first attempt was made as we transitioned from FY22 to FY23. The District wanted to hire two additional certified staff. The District 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 the District wanted to expend on additional staff. In FY25 Faith School District was able to hire the 2<sup>nd</sup> additional staff member.

6. COVID Funds

- Faith School District received \$695,324.00 in COVID relief funds during this same time span. The District has 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.

## Request for Waiver - Cash Balance Penalty

SDCL 13-13-73.5

School District:	Faith 46-2	Penalty Fiscal Year:	2025
Lowest Monthly Cash Balance, General Fund (FY2024)		\$829,318	
Total General Fund Expenditures (FY2024)		\$2,287,998	
Cash Balance %		36.2%	
State Aid Fall Enrollment, Fall 2022		184.00	
State Aid Fall Enrollment, Fall 2023		185.00	
State Aid Fall Enrollment, Fall 2024 - PRELIMINARY		181.10	
Allowable Cash Balance Percentage		40.0%	
<b>Amount Exceeding Allowable Percentage</b>		<b>\$0</b>	
Estimated FY2025 General State Aid Allocation		\$1,294,970	
<b>Total Amount of Waiver Request</b>			

This image includes removing the funding for the unforeseen enrollment increase.

### Avenues used or attempted to expend money from the District's General Fund cash balance:

#### 1. Negotiations

- April 6, 2022. The District's 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 board's 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 the District's base salary and compensate all staff accordingly in an effort to decrease the District's 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 the District's salaries.
- Upon completion, Faith School District's increase in base salary for FY23 was 8%.
- April 13, 2023. Again we settled negotiations in one meeting. The District 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 General Fund cost to the district was \$40,827.46
- October, 2023. Reviewing current positioning within the District’s 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 General Fund cost to the district was \$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 the District’s general fund cash balance bringing our balance up in subsequent years.

4. Attempt to hire staff

- Summer 2022. The District 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. The cost to the district at our base salary would have been \$97,010.52 for two certified staff.
- Summer 2023. Faith School continued to search for two additional certified staff members and successfully hired one of those positions. Had we secured a second certified staff member at base salary, the cost to the district would have been \$52,246.43.

<b>Request for Waiver - Cash Balance Penalty</b>	
SDCL 13-13-73.5	
School District:	Faith 46-2
	Penalty Fiscal Year: 2025
Lowest Monthly Cash Balance, General Fund (FY2024)	\$812,605
Total General Fund Expenditures (FY2024)	\$2,340,244
Cash Balance %	34.7%
State Aid Fall Enrollment, Fall 2022	184.00
State Aid Fall Enrollment, Fall 2023	185.00
State Aid Fall Enrollment, Fall 2024 - PRELIMINARY	181.10
Allowable Cash Balance Percentage	40.0%
<b>Amount Exceeding Allowable Percentage</b>	<b>\$0</b>
Estimated FY2025 General State Aid Allocation	\$1,294,970
<b>Total Amount of Waiver Request</b>	

This image shows where Faith School District could have been financially had we filled our certified openings.



In closing, FY24 marked another year in which Faith School District had a general fund cash balance swing in the District's favor. We have had unexpected enrollment increases, retained allocated funding for Northwest Area Schools programming that they were not able to provide, planned for extra-curricular activities that students never joined all while trying to maintain fiscal responsibility and meet the accountability rules. When enrollment decreased, the District made the hard decision in FY18 to combined classrooms in our lower elementary. When enrollment began to increase, the District advertised and intended to break the combined classrooms back into individual grade levels. Planning and making those changes is an expansion of our programming or a reorganization as we were trying to add back classrooms in our facilities. In FY25 Faith School District was successful in securing the certified staffing needed to bring back the classrooms the District started trying for in FY22.

Faith School District has been a member of Northwest Area Schools since its inception. When programming you have planned on is not available, the result is fewer expenditures. Our money sits in an interest bearing account, therefore not only did the District not expend the money as planned, it also earned money when it went unspent. None of what I mentioned takes into consideration the expenses the District would have incurred had we had Cross Country and Cheerleading. Also, if your athletic programs are fortunate enough to make a State Tournament, your district incurs the expense of lodging, meals and transportation to and from the State Tournament event.

Despite knowing the District was trying to add additional staff, our District still worked diligently to expend money from our general fund cash balance. The Faith Board of Education put together great plans for negotiations and then added to them when we were unsuccessful in securing additional staff, knowing those additions to salaries would be ongoing expenditures. The Faith Board of Education moved forward with one-time bonuses for staff. The District was diligent with our COVID funding yet reimbursed through the District's general fund when the expense originated from the general fund.

Faith School District tries to recruit and retain highly qualified staff and has continually increased our average teacher compensation package year after year. 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 the District's general fund cash balance.

Below is proof of advertisement for Certified Teachers in FY23 and FY24.

• District: Faith School Dist.

<a href="#">Elementary Teacher</a>	6/8/2023	6/30/2023	6/28/2023	10	Delete
					Close
<a href="#">Elementary Teacher (Open Until Filled)</a>	4/13/2023	5/31/2023	5/8/2023	16	Delete
					Close

• District: Faith School Dist.

<a href="#">Elementary Education Teacher</a>	7/5/2022	7/19/2022	7/15/2022	4	Delete	Close
<a href="#">Elementary Education Teacher</a>	5/12/2022	6/10/2022	9/3/2022	21	Delete	Close

# Request for Waiver - Cash Balance Penalty

SDCL 13-13-73.5

School District:

Herreid 10-1

Penalty Fiscal Year:

2025

Lowest Monthly Cash Balance, General Fund (FY2024)

\$958,161

Total General Fund Expenditures (FY2024)

\$2,010,427

Cash Balance %

47.7%

State Aid Fall Enrollment, Fall 2022

140.00

State Aid Fall Enrollment, Fall 2023

138.00

State Aid Fall Enrollment, Fall 2024 - PRELIMINARY

138.20

Allowable Cash Balance Percentage

40.0%

**Amount Exceeding Allowable Percentage**

**\$153,990**

Estimated FY2025 General State Aid Allocation

\$611,864

**Total Amount of Waiver Request**

**\$153,990**

Please explain the reason(s) for this request and attach supporting documentation:

**(please see attached letter)**

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
- 4) Any unforeseen or extenuating circumstance explained on this request.

Superintendent Name:

Lance Vander Vorst

Date:

10-30-24

Superintendent Signature:





October 31, 2024

To: School Finance Accountability Board:

This letter will outline reasons, not excuses, as to why Herreid School District's lowest Monthly Cash Balance was not in compliance to SDCL 13-13-73.5 and to give remedy to not allow this situation to occur in the future.

On June 30, 2023, the school board transferred \$198,862 from our Capital Outlay Fund to our General Fund, allowable by SDCL 13-16-6. In retrospect, we should not have transferred any Capital Outlay revenue. On June 27, 2024, for FY2025, the board decided not to transfer any revenue over to the General Fund. Here is the comparison of July 1 beginning General Fund balances for FY 2024 [\$1,349,014] & FY 2025 [\$964,525]. Comparisons of October 1 Cash Balances are FY2024 [\$1,056,604] and FY2025 [\$712,251]. These comparisons show that we have the General Fund cash balance under control for FY2025.

We also feel that the large starting balance on July 1, 2023, for FY 2024, was due in part to residual effects of ESSER funds being claimed and received.

One item to point out is that the Herreid School Board utilized the increased FY2024 State Aid funds to give the Certified Teaching staff a \$2,000 raise for FY2025 contracts while giving the Classified Staff a 3-1/2% to 4% raise for FY2025. The Board also increased the Insurance stipend to cover a full single premium.

As a remedy moving forward, the Business Manager will present the attached spreadsheet report (2 pages) to the board members in their monthly board packets showing the current monthly General Fund cash balance position using the SD Department of Education's calculator. The FY2024 monthly expenditure levels will be utilized until actual FY2025 amounts can be inserted into the spreadsheet.

**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.**

Those spreadsheet amounts will be inserted into the calculator to show the district's approximate cash balance position.

The Herreid School District does not expect to have a monthly FY2025 General Fund balance that will exceed limits per 13-13-10.1 and 13-13-73.5.

While taking the above discussion items into consideration, the Herreid School District is requesting that the FY 2024 calculated penalty in the amount of \$153,990 be waived.

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.**





Manual Journal Entries Listing - Detail

<u>Chart of Account Number</u>	<u>Entry Date</u>	<u>Reference Number</u>	<u>Transaction Description</u>	<u>Entity ID</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Cost Center ID</u>	<u>Asset Tag</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
21 8110 000 690	06/30/2023	GF CO 1.1	CO to GF Transfer						198,862.00	0.00
21 101	06/30/2023	GF CO 1.1	CO to GF Transfer						0.00	198,862.00
10 101	06/30/2023	GF CO 1.1	CO to GF Transfer						198,862.00	0.00
10 5110	06/30/2023	GF CO 1.1	CO to GF Transfer						0.00	198,862.00
Total:									397,724.00	397,724.00

Fund Totals:

<u>Fund</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
10 GENERAL FUND	198,862.00	198,862.00
21 CAPITAL OUTLAY	198,862.00	198,862.00
Grand Totals:	397,724.00	397,724.00



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



*R*

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**Herreid School District 10-1**

**PO Box 276**

**Herreid, SD 57632**

Phone (605) 437-2263 FAX (605) 437-2264

**2024-2025 NEGOTIATION SETTLEMENT BETWEEN  
THE HERREID BOARD OF EDUCATION  
AND HERREID EDUCATION ASSOCIATION**

The negotiating teams of the Herreid Education Association and the Board of Education met on April 8, 2024 at 7:00 pm.

Members negotiating on behalf of the HEA team included Julie Graczyk, Jackie Peterson, and Christina Moolman. Josh Sayler and Colleen Rueb represented the Board of Education.

The Teams agreed on the following:

1. \$2,000 increase in salary to certified teachers based on full-time status;
2. The District will provide for each Full-Time Employee a \$589.00/month stipend for Insurance if the employee participates in the District's Insurance plan(s).
3. The Herreid School Board will set the hiring base at \$45,000.

  
\_\_\_\_\_  
Board of Education

  
\_\_\_\_\_  
Herreid Education Association

**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.**

# General Fund Cash Balance Penalty Calculator

as of 5/6/2024  
SDCL 13-13-73.5



School District: **HERREID**

Penalty Fiscal Year: **2025**

Complete the 3 yellow boxes to calculate the penalty amount.  
NOTE: Amount shown could exceed the calculated state aid amount. Penalty amount can not exceed the fiscal year state aid allocation.

Lowest <b>Monthly</b> Cash Balance, General Fund (FY2024)	<b>\$547,457</b>	
Total General Fund Expenditures (FY2024)	<b>\$1,879,649</b>	
Cash Balance %	29.1%	
State Aid Fall Enrollment, Fall 2022	140.00	40%
State Aid Fall Enrollment, Fall 2023	138.00	40%
State Aid Fall Enrollment, Fall 2024	<b>138.00</b>	40%
Allowable Cash Balance Percentage	40.0%	
Amount Exceeding Allowable Percentage	\$0	
<b>FY2025 State Aid Adjustment</b>	<b>\$0</b>	

FY2025 General Fund		(*=estimated FY2025 figures)					
Monthly Cash Balances							
	July	Aug	Sept	Oct	Nov*	Dec*	
Expenditures	\$89,738	\$32,215	\$146,467	\$178,937	\$145,921	\$164,025	
Balance	\$964,525	\$915,317	\$833,500	\$712,251	\$601,997	\$783,939	
	Jan*	Feb*	Mar*	Apr*	May*	June*	
	\$136,698	\$167,938	\$155,159	\$155,686	\$186,899	\$319,966	
	\$740,249	\$627,563	\$621,965	\$547,457	\$662,130	\$733,731	
Total Estimated FY2025 Expenditures =			\$1,879,649				

# Request for Waiver - Cash Balance Penalty

SDCL 13-13-73.5

School District:

New Underwood 51-3

Penalty Fiscal Year:

2025

Lowest Monthly Cash Balance, General Fund (FY2024)

\$1,071,836

Total General Fund Expenditures (FY2024)

\$2,871,035

Cash Balance %

37.3%

State Aid Fall Enrollment, Fall 2022

291.00

State Aid Fall Enrollment, Fall 2023

274.00

State Aid Fall Enrollment, Fall 2024 - PRELIMINARY

280.08

Allowable Cash Balance Percentage

30.0%

**Amount Exceeding Allowable Percentage**

**\$210,526**

Estimated FY2025 General State Aid Allocation

\$1,945,520

**Total Amount of Waiver Request**

**\$210,526**

Please explain the reason(s) for this request and attach supporting documentation:

See Attached

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
- 4) Any unforeseen or extenuating circumstance explained on this request.


Superintendent Name:

Katie Albers

Date:

22 Oct 24

Superintendent Signature:







# 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

October 22, 2024

South Dakota Department of Education  
School Finance Accountability Board  
800 Governor's Drive  
Pierre, SD 57501-2235

Dear Members of the School Finance Accountability Board:

This letter serves as New Underwood School District's request for a waiver from the penalty for our excess cash balance in 2024. The position we have found ourselves in is not typical for our school district, and we humbly ask for additional time to remedy this situation.

Historically, New Underwood School District has succeeded in achieving a meticulously balanced budget. Our district has taken a responsible and fiscally conservative approach to operations and desire to continue to do so. We are committed to addressing this excess fund balance issue as soon as reasonably expected to regain compliance. Compared to neighboring districts, New Underwood has a notably smaller tax base; therefore, we receive a significant amount of state aid to effectively educate the students.

Increased enrollment is a contributing factor to our current situation. Since 2019-2020, our enrollment has positively increased (with some fluctuation) leading to an increased amount of state aid granted to our district. With the expansion of Ellsworth AFB and based on current area growth projections for our area, though we have seen a marginal decrease in enrollment this year, we fully anticipate that this growth will continue.

Since receiving notification last year that our district was poised to have an excess cash balance, we have proactively taken steps to spend those funds down responsibly and for the betterment of our students, staff and community. From our first notification until the writing of this letter, we have successfully decreased our cash balance from 43.51% to 37.3%. The following steps have been taken by our district; documentation of our efforts is attached. The district has:

- Hired a K-12 assistant principal/dean of students effective 24-25; this was done to provide additional student and staff support and streamline administrative duties
- Encountered multiple resignations at the end of 23-24 which resulted in new hires; some were brought in at higher salaries
- Increased salaries for staff & the hiring schedule effective 24-25 to meet and exceed the new state accountability requirement
- Increased Co-Curricular stipends to acquire & retain good coaching staff
- Started reimbursing the cost of dual credit courses in 23-24; this makes college courses more accessible for more students
- Paid for student meals in 23-24
- Issued staff bonuses in 23-24

Katie Albers Superintendent  
Katie.Albers@k12.sd.us

Todd Quigley K-12 Principal  
Todd.Quigley@k12.sd.us

John Oleson K-12 Dean  
John.Oleson@k12.sd.us

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

***INTEGRITY ~ GROWTH ~ RESPECT***





# 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

School Finance Accountability Board

Page 2

October 22, 2024

It is the intent of the district to use all funds allocated to us as sensibly as possible to maximize the benefits to our students. Being given additional time to get our fund balance in check will ensure that we can continue to efficiently run our school. As we look forward to the probability of growth in and around our district, we fully anticipate fluctuations in our local effort and state aid in the years to come. We are committed to sound accounting practices to avoid circumstances like this in the future.

This situation, although not unique to schools, is unique to us. Our district desires to avoid irresponsible overspending just to meet the requirement; we are also in a position where a penalty of this size will impact our overall functionality. Our board is fully apprised of this matter, has discussed it, and is preparing to take the following steps to spend down these funds. One way is through staffing and salaries. We are, now, in the position of needing additional staff to address growing student needs; additional compensation for current staff is also being considered. With our fluctuating enrollment, we are taking a conservative approach to hiring so that we are not in a position where, after the excess is spent, we can no longer sustain employment. There are a few significant repairs to our facility that can be addressed as allowable. One repair in particular is a plumbing leak that has surfaced which will potentially require the demolition and restoration of a significant amount of interior concrete/flooring.

We believe that with additional time that could be granted through this waiver, our district can return to compliance. Thank you for your time and consideration of our waiver request.

Sincerely,

Katie R. Albers

Katie Albers Superintendent  
Katie.Albers@k12.sd.us

Todd Quigley K-12 Principal  
Todd.Quigley@k12.sd.us

John Oleson K-12 Dean  
John.Oleson@k12.sd.us

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

**INTEGRITY ~ GROWTH ~ RESPECT**



800 Governors Drive  
Pierre, SD 57501-2235

T 605.773.3134  
F 605.773.6139  
[www.doe.sd.gov](http://www.doe.sd.gov)

November 2, 2023

New Underwood School District 51-3  
Katie Albers  
PO Box 128  
New Underwood, SD 57761-0128

Dear Superintendent Albers,

This letter serves as official notice that the New Underwood School District has successfully submitted and verified the FY2023 annual financial reporting requirements that includes the financial reports, monthly cash balances and teacher compensation reporting.

Based on the data submitted and the state aid fall enrollment student counts outlined in SDCL 13-13-10.1 (2), it has been determined that New Underwood School District 51-3 exceeded the allowable general fund cash balance percentage.

Allowable Percent of General Fund Expenditures	30.00%
Actual Percent of General Fund Expenditures	43.51%
Amount of Excess	\$321,850

Due to the unprecedented federal funding allocated to school districts over the past several years, the School Finance Accountability Board with the approval of the Joint Committee on Appropriations (SFAB), passed a resolution providing a waiver of excess general fund cash balance penalties for FY2024. Due to this resolution, no penalty waivers are required to be submitted, however, school districts with excess are required to submit additional information to the SFAB regarding their excess.

Please provide a narrative to the board regarding the cause or issues related to your district's excess cash balance. In addition, please outline the steps your district is taking in this current fiscal year to meet the general fund cash balance requirement for FY2025. The cash balances for the current fiscal year (FY2024) will be used to determine potential penalties in FY2025. The SFAB will be meeting in late November to review information submitted by each district. Please submit your information on your district's letterhead by November 17<sup>th</sup>, 2023.

The information can be submitted via email to Bobbi Leiferman at [Bobbi.Leiferman@state.sd.us](mailto:Bobbi.Leiferman@state.sd.us) or by mailing to her attention at:

SD Dept of Education  
800 Governors Dr  
Pierre, SD 57501-2235

Thank you,

Cody Stoesser  
Director of Finance & Management  
SD Dept Of Education

cc: Amanda Trole, School Business Official

The New Underwood School Board met in regular session Wednesday, October 16, 2023, at 6:30 p.m. at the schoolhouse.

Members present: David Flint, Jodi Richter Patrick Tisdale, Britney VanderMay, and Laurel Venhuizen

Admin. present: Supt./Elem. Prin. Katie Albers, MS/HS Prin. Todd Quigley, and  
Bus. Mgr. Amanda Trole

Other staff present: Rickkie Martinmaas

Also present were Linkin Ballard and Taylor Krebsbach.

Motion by Venhuizen, seconded by Flint, to approve the agenda. All voted aye.

There was nothing for public forum.

Motion by Tisdale, seconded by Venhuizen, to approve the claims, financial report, and minutes of September 18, 2023, meeting. All voted aye.



Motion by Flint, seconded by Tisdale, to approve hiring Brady Carmichael as MS girls' basketball coach at \$1,423.80 for 2023-2024 season, Jason Eddy as MS wrestling coach for the 2023-2024 season, stipend at the 4% of the salary of the extra curricular pending verification of years of service; approve volunteers Mel Smith and Lane Meinen for 2023-2024.

Linkin Ballard and Taylor Krebsbach reported on the following Student Council events: homecoming activities went well; discussing costume contest for Halloween and will have the Charlie Brown movie event for elementary.

Mrs. Culver presented the new Music curriculum purchased this year.

Mrs. Albers discussed the boiler project being wrapped up; made contact with Mr. Boomsma regarding the property behind the school and contacted Architecture Inc. to move forward with future planning.

Mrs. Albers discussed the open maintenance position; there have been a few interviews. The board will need to determine if this is going to be an hourly or salary position moving forward. Based on FLSA rules, the individual can be compensated either hourly or salary, but will be required to track hours as they do not meet the FLSA exemption. The board determined that they would like to move this position to hourly.

Policy series # 4000 through 6000 were reviewed and discussed. Policies 4037, 4040 and 6032 were pulled and will be discussed more at a later time. Motion by Richter, seconded by Tisdale, to adopt by resolution policies in series 4000 through 6000 as discussed with the exception of 4037, 4040 and 6032.

WHEREAS, the Board of Education has updated its policies by approving new policies from KSB School Law; and

WHEREAS, the Board elected to review and approve the updated policies over several meetings but not make them the effective policies of the school district until they completed the review; and

WHEREAS, the Board has completed its review and is ready to implement all of the updated policies by this Resolution.

NOW, THEREFORE, BE IT RESOLVED that any updated policies the Board has not already implemented are hereby implemented and become the official policies of the school district, superseding any prior policies.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board authorizes the Superintendent or Superintendent's designees to make all necessary changes and take any necessary action to implement the updated policies.

All voted aye.

Mrs. Trople discussed options given by the state to assist in spending General Fund. There were purchased made out of Capital Outlay that are allowable to be spent out of General Fund, the board agrees with re-coding. The district can also pay for student meals for the remainder of the year; this would be a benefit to the district to assist in spending down food service funds and will benefit the families of our district. Also looking at purchasing new equipment for the kitchen with food service funds. The board discussed staff bonuses. Motion by Tisdale, seconded by Flint, approved a one-time bonus of \$1,800 to all part-time and full-time staff and a one-time bonus of \$900 to all less than part-time staff to be paid in October. Flint, Richter, Tisdale, Venhuizen voted aye. VanderMay abstained.

Mrs. Trople reported on the following: received notice that we were offered more supply chain assistance funding for food service but due to excess, would recommend that we decline the funds since we are

going to be in a spend down plan; received notice that we did meet teacher accountability requirement; received call on the abandoned tank removal program through the Dept. of Ag and Natural Resources, this will be done later this spring. The board asked for follow-up on whether concrete removal/reclaim cost will be district's expense or if it is a part of the program.

Mr. Quigley reported on the following: attended Freshman Impact at Douglas last week; Career Planning Days at The Monument was also last week; SRO Rhoden coordinated for the canine unit to come in and all went well; state FFA reps here today in Mr. Tussing's classroom; MS fall sports have finished and MS girls basketball started today; HS football playoffs will be in Corsica on Thursday; there will be a fundraiser for Bonnie Griffin on Friday at the triangular; Cross Country athletes head to state in Sioux Falls on Friday; fruit sales start today; thank you to MS/HS staff and Mrs. Merchen for their work on coordinating coverage while Mrs. Rudebusch has been out on leave.

Mrs. Albers reported on the following: advertising for an elementary/SPED paraprofessional position; PRF submitted today; NU Volunteer Fire Department was here last week for Fire Safety month; elementary coordinating Halloween plans for class parties and trick-or-treating at the nursing home; huge thanks to Cody Flint for all of his hard work to clean up around the bus barn while he was here.

Motion by Venhuizen, seconded by Flint, to declare items for surplus to be discarded. All voted aye.

Motion by Flint, seconded by Tisdale, to approve open enrollments OE#23-24-33, OE#23-24-34, OE#23-24-35, and OE#23-24-36. All voted aye.

Mr. Flint wanted to give kudos to Deputy Rhoden, students, and Mrs. Walters for their support as fans at the last volleyball game.

Items for future board meetings: handbooks

The meeting was adjourned at 8:39pm.

Amanda Tropole  
Business Manager

Britney VanderMay  
President

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The New Underwood School Board met in regular session Monday, January 15, 2024, at 6:30 p.m. at the schoolhouse.

Members present: David Flint, Jodi Richter, Patrick Tisdale, Britney VanderMay, and Laurel Venhuizen

Admin present: Supt./Elem Prin. Katie Albers, MS/HS Prin. Todd Quigley, and Bus. Mgr. Amanda Trople

Other staff present: Andrew Martinmaas, Rickkie Martinmaas, and Chad Tussing

Motion by Venhuizen, seconded by Tisdale, to approve the amended agenda to remove student board member report, student presentation and open enrollment. All voted aye.

Open forum was opened to the public. Charles Branum spoke during public forum.

Motion by Flint, seconded by Richter, to approve the claims, financial report, and minutes of December 18, 2023. All voted aye.

There were no waiver authorizations pursuant to SDCL 3-23-3.

Motion by Tisdale, seconded by Venhuizen, to accept the resignations of Deanne Cogdill as Title I Teacher, Amanda Christensen as Special Education Teacher/Case Manager and Jessica Matt as Special Education Teacher at the end of the 23-24 school year; approve hiring Monique Coats as Assistant Custodian effective 1/15/24 at \$15.75 per hour. All voted aye.

Mrs. Albers discussed the following for strategic planning: rooftop units are 20 years old and need to look at replacement as they are needing frequent repairs; look at upgrading the boiler system in the elementary; tank storage for propane may need to be increased or have a vaporizer to prevent overload on the system; looking into BH Online Learning as an option for students in the future; would like to revisit the discussion of restarting a FFA Chapter; look at ways to assist with staff retention; complete a review of administration structure and restructuring if needed; due to a lack of preschool/childcare within the community, would like to consider the ability to bring this into the district to assist with the overall need for intervention needs that have increased over the past few years.

Mrs. VanderMay stated that she would like the timeline given by D.A. Davidson to be discussed. Mrs. Trople stated that no proposals for CM@Rs were received as advertised. Further discussion was tabled until next month.

Mrs. Albers discussed policy 6019-Dual Credit Reimbursement. It was adopted in October but wanted to know when the board would like it to become effective. Motion by Venhuizen, seconded by Tisdale, to make payments retroactive for students that meet the guidelines for the Fall 2023 semester. Tisdale, VanderMay, and Venhuizen voted aye. Flint and Richter abstained.

Mrs. Albers discussed policy 5057.1 School Title I Parent and Family Engagement. This policy is required by the state. Motion by Tisdale, seconded by Flint, to adopt policy 5057.1 School Title I Parent and Family Engagement. All voted aye.

Mrs. Albers discussed policy 4033 Tuition Reimbursement. Motion by Flint, seconded by Venhuizen, to adopt policy 4033 Tuition Reimbursement. All voted aye.

Mrs. Trople reported on the following: petitions for the school board election can be picked up starting on or after Friday 1/26/24; substitute usage for the 22-23 school year was at 66% (97.5 days out of 148); working on end of calendar year documents; on the 30<sup>th</sup> of this month she will be in Pierre for the Delegate Assembly to discuss legislation and closely watching bills coming through pertaining to any financial matters.

Mr. Quigley reported on the following: the holiday season spirit week went well and the last day before break as well organized by Mrs. Condon and Student Council; professional development with TIE on 1/2/24 went well and what teachers went over will be incorporated into the school improvement process.

Mrs. Albers reported on the following: the calendar committee meeting is on Wednesday; condolences to the Madsen family, Mr. R.J. Madsen will be missed; had issues with the bus due to the extreme cold, possibility of looking into getting a fuel tank for the school that would hold #1 diesel to be used for the busses and the skid steer; exterior camera system has been delivered and will be getting installed soon; legislative session has started and is monitoring the bills coming through pertaining to education.

Items for future board meetings: legislative updates, calendar proposal, negotiation discussions, propane storage, fuel tank

Motion by Flint, seconded by Richter, to go into executive session at 7:37pm for personal matters pursuant to SDCL 1-25-2(1). All voted aye.

The board came out of executive session at 8:25pm.

The meeting was adjourned at 8:26pm.

Amanda Trole  
Business Manager

Britney VanderMay  
President

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The New Underwood School Board met in regular session Wednesday, February 22, 2024, at 6:30 p.m. at the schoolhouse.

Members present: David Flint, Jodi Richter, Patrick Tisdale, Britney VanderMay, and Laurel Venhuizen

Admin present: Supt./Elem Prin. Katie Albers, MS/HS Prin. Todd Quigley, and Bus. Mgr. Amanda Trople

Other staff present: Rickkie Martinmaas and Chad Tussing

Also present: Linkin Ballard and Taylor Krebsbach

Motion by Venhuizen, seconded by Tisdale, to approve the amended agenda including the additional personnel actions. All voted aye.

Open forum was opened to the public. Charles Branum spoke during public forum.

Mrs. Trople discussed the board bills and the reimbursements for dual credits were pulled to be voted on in a separate motion.

Motion by Flint, seconded by Tisdale, to approve the claims excluding the dual credit reimbursements, financial report, and minutes of January 15, 2024. All voted aye.

Motion by Tisdale, seconded by Venhuizen, to approve the dual credit reimbursement claims. Tisdale, Venhuizen, and VanderMay voted aye. Flint and Richter abstained.



There were no waivers authorizations pursuant to SDCL 3-23-3.

Motion by Flint, seconded by Richter, to accept the resignations of Caitlin Murray as MSHS Teacher, Kylee Heinert as Assistant Volleyball Coach, Jaclyn Niederwerder as MS/HS Teacher and Yearbook Advisor, Brandi Brassfield as Head Volleyball Coach and Concession Stand Manager effective the end of the 2023-2024 school year and Brandi Brassfield as Assistant Track Coach effective February 15, 2024, Sara Culver as MS Track Coach effective immediately; approving a contract for Sara Culver as Head Track Coach for the 2023-2024 season at \$3,250.80; approve contracts for Kristie Lindskov as a SPED Teacher at \$48,795 (pending verification of years of experience) and Stephen Lindskov as a SPED Teacher at \$50,295 and SPED Case Manager at \$5,000 (pending verification of years of experience) for the 2024-2025 school year; approve lane change of BA+45 to MA for Kylee Heinert effective the 2023-2024 school year. All voted aye.

Linkin and Taylor discussed blood drive organized by Student Council; recent NHS fundraiser; girls and boys basketball seasons are wrapping up; Student Council working on future end of year activities.

Mr. Tussing discussed his proposal of the needs and cost for bringing back a FFA Chapter to the New Underwood School District.

Mrs. Albers discussed strategic planning: per policy the board has options regarding the previous RFP process; smoke detectors throughout the school are becoming obsolete and need to be replaced to stay current and we are working on this with Johnson Controls; rooftop units for the kitchen/library/lunchroom are exceeding their life expectancy and need to look at being replaced. There is an option to go through Sourcewell for these units; exterior cameras are up and working; looking into different ceiling options for the main gymnasium; Mrs. Trople and Mr. Martinmaas are working through E-Rate and the COPS grant for the approved intercom system; have reviewed the option of modular classroom units as a secondary option. The board discussed the need to stay on track with the upkeep of our current facility.

Motion by Venhuizen, seconded by Richter, to authorize the business manager to republish a notice of request for proposals for the CM@R with a new deadline. All voted aye.

Motion by Flint, seconded by Richter, to approve the replacement of the rooftop units for the kitchen/library/lunchroom through Johnson Controls with SourceWell Cooperative and to pay 50% in 2023-2024 with the remainder to be budgeted and paid in 2024-2025. All voted aye.

Mrs. Albers discussed receiving notice that Douglas School District would no longer have a co-op for us for boys and girls soccer. Motion by Venhuizen, seconded by Tisdale, to approve the SDHSAA Dissolution of Cooperative Sponsorship of Activities for boys and girls soccer effective the 2023-2024 school year. All voted aye.

Mrs. Albers presented the draft 2024-2025 put together by the calendar committee. There is one in-service not yet listed as the date of homecoming is pending. Once homecoming is finalized, that in-service will be added. Motion by Richter, seconded by Tisdale, to approve the 2024-2025 calendar with the addition of the one in-service. All voted aye.

Mrs. Trople reported on the following: House Bill 1048F; House Bill 1162; Yearbook becoming a general fund expense for sustainability purposes and to reduce the sale price and to cover the expenses starting this year. The board agreed to this effective immediately. General Fund cash balance is still being monitored closely and discussed with DOE regularly.



Mr. Quigley reported on the following: attended a TSI zoom meeting; going to Pierre on March 4<sup>th</sup> with the Seniors; Juniors are going to Phillip on March 6<sup>th</sup> to the Missile Silo; Fun Day next week, students will be going to a movie and ice skating; 7<sup>th</sup> and 8<sup>th</sup> grade girls attending Women in Science fair on March 12<sup>th</sup>; MS boys basketball and HS wrestling wrapping up; track starting in March.

Mrs. Albers reported on the following: in honor of School Board Appreciation Week, thank you to our board members for all you do; condolences to the Kelley Family for their loss; Civil Rights Data Collection (CRDC) is complete; opportunity to send 6 staff members to a NWEA Conference in Denver June 27-29, 2024, if the board would allow. The board agreed this would be a great professional development opportunity; attending a career fair with Mr. Quigley next Thursday; watching the legislative session closely and will continue to update.

Motion by Venhuizen, seconded by Tisdale, to surplus school property for destruction as presented. All voted aye.

Motion by Flint, seconded by Richter, to go into executive session at 7:53pm for personnel matters (preparing for contract negotiations) pursuant to SDCL 1-25-2(1)(4). All voted aye.

The board came out of executive session at 9:03pm.

The meeting was adjourned at 9:04pm.

Amanda Trole  
Business Manager

Britney VanderMay  
President

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The New Underwood School Board met in regular session Wednesday, April 15, 2024, at 6:30 p.m. at the schoolhouse.

Members present: David Flint, Jodi Richter, Patrick Tisdale, Britney VanderMay, and Laurel Venhuizen

Admin. present: Supt./Elem Prin. Katie Albers, MS/HS Prin. Todd Quigley, Bus. Mgr. Amanda Trople

Other staff present: Andrew Martinmaas and Rickkie Martinmaas

Motion by Richter, seconded by Tisdale, to approve the agenda. All voted aye.

There was nothing for public forum.

Motion by Venhuizen, seconded by Flint, to approve the claims, financial report and amended minutes of March 18, 2024, and minutes of April 8, 2024. All voted aye.

There were no waiver authorizations pursuant to SDCL 3-23-3.

Motion by Tisdale, seconded by Richter, to approve the resignations of Morghan Oleson as fall & spring cheer coach effective at the end of the 2023-2024 school year; approve hiring Terrance Fulton as the Assistant Track coach for the 2023-2024 season at \$2,381.40, Fehrin Brindley as the Head Volleyball coach for the 2024-2025 season at \$5,000, John Oleson as K-12 Dean of Students effective for the 2024-2025 school year, Lindsay Young as the second grade teacher of record effective for the 2024-2025 school year and Sophie Swanson as the HS English teacher effective for the 2024-2025 school year. All voted aye.

Mrs. Albers discussed Strategic Planning: larger projects are being budgeted for 24-25; CM@R requests due May 17, 2024; storage concerns with weightroom equipment, looking into options for adding a storage to the bus barn.

Mrs. Albers discussed policy 4037 Reduction in Force. Motion by Flint, seconded by Venhuizen, to adopt policy 4037 Reduction in Force. All voted aye.

Mrs. Trople discussed the renewal information for the worker's comp insurance for 2023-2024 through ASBSD.

Motion by Venhuizen, seconded by Richter, to approve the following resolutions:

BE IT HEREBY MOVED AND RESOLVED by the NEW UNDERWOOD SCHOOL DISTRICT School board of the New Underwood School District, acting pursuant to SDCL 1-24 and SDCL 13-10-3, 13-8-39, and the general authority of SDCL title 13, and hereby adopts, approves, and ratifies the ASB Workers' Compensation Trust Fund Participation Agreement as attached hereto as EXHIBIT A, effective as of the time of adoption of this Motion.

BE IT FURTHER MOVED AND RESOLVED that actions taken under prior versions of the ASB Protective Trust Joint Powers Agreement and Bylaws and ASB Worker's Compensation Trust Fund Participation Agreement since the time and date the District initially joined said Trust are hereby ratified and approved to the same extent and effect as if each amendment thereto had been separately submitted and approved at the time of its adoption.

BE IT FURTHER MOVED AND RESOLVED that the Superintendent and Business Manager are hereby authorized to execute, on behalf of the District, the present ASB Worker's Compensation Fund Participation Agreement as it presently exists and may from time to time be amended and approved pursuant to the Bylaws herein adopted. Each succeeding Participation Agreement changing in any manner the benefits, contributions, or obligations arising under the Worker's Compensation Fund shall be submitted to the Board for approval prior to execution by the Superintendent and Business Manager.

IT IS FURTHER MOVED AND RESOLVED that coverage provided in the ASB Workers' Compensation Fund Participation Agreement shall extend from 12:01 a.m. CST, July 1, 2024, to 12 midnight CST, June 30, 2024. The projected contribution required for such coverage as provided in the ASB Workers' Compensation Fund Participation Agreement is \$6,485

There is hereby delegated to the Superintendent the authority to carry out, or to further delegate subject to his supervision and responsibility, the obligations of the District identified in the Bylaws approved herein, the Participation Agreement, and the Master Contracts provided by the Trust Administrator. Finally, the Board hereby agrees to indemnify the Trust and its members, pursuant to the process established in the Bylaws approved herein, the full amount of any assessment levied by the Trust Board pursuant to the Bylaws and the full amount of any contribution agreed to in the current or subsequent Participation Agreements approved by the Board as submitted upon proper vouchers.

All voted aye.

Motion by Tisdale, seconded by Flint, to approve the health contract with the SD Dept. of Health for \$2,200.00 for 2024-2025. All voted aye.

Motion by Flint, seconded by Richter, to approve the following resolution:

The New Underwood School District #51-3 has authorized membership in the South Dakota High School Activities Association for the New Underwood High School. This is to be for the period which begins July 1, 2024, and ends



on June 30, 2025, with the supervision, control, and regulation of any and all high school interscholastic activities being delegated to said Association. In addition, the above-mentioned School Board has ratified the Constitution, By-Laws, and rules of the South Dakota High School Activities Association as of July 1, 2024, and agrees to conduct its activities programs within the framework of these instruments.

All voted aye.

Mrs. Albers discussed the process for open enrollments for the upcoming school year.

Mrs. Trople reported on the following: out next week for ASBO Conference; working on budgets and grants for the upcoming year; discussed this year's current general fund budget.

Mr. Quigley reported on the following: state assessments finishing up this week; has planned professional development for next year and working on contracts; end of year events coming up Senior Honors Dinner sponsored by the Lions Club May 2<sup>nd</sup>, Awards Night May 14<sup>th</sup>, Graduation May 18<sup>th</sup>, 8<sup>th</sup> grade recognition May 21<sup>st</sup> and last day of school May 22<sup>nd</sup>.

Mrs. Albers reported on the following: busy time of year and still working on filling open positions; still looking for an assistant custodian and would like to open in-house for the summer; Little Coffee Cabin will be coming May 8<sup>th</sup> and Horace Mann will be providing bagels and coffee on May 9<sup>th</sup>.

Items for future board meetings: Open enrollment

Motion by Venhuizen, seconded by Tisdale, to go into executive session at 7:01pm for personnel matters pursuant to SDCL 1-25-2(1). All voted aye.

The board came out of executive session at 8:49pm.

Motion by Venhuizen, seconded by Flint, to adjust Kristie Lindskov's and Stephen Lindskov's salaries to match the provisions of the 2024-2025 negotiated agreement; to issue classified contracts for the 2024-2025 school year with an 8.5% increase, approve John Oleson's salary at \$62,500 and to issue Administration contracts with an 8.5% increase. All voted aye.

The meeting was adjourned at 8:51pm.

Amanda Trople  
Business Manager

Britney VanderMay  
President

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The New Underwood School Board met in regular session Wednesday, April 22, 2024, at 7:00 p.m. at the schoolhouse.

Members present: David Flint, Jodi Richter, Patrick Tisdale, Britney VanderMay, and Laurel Venhuizen

Admin present: Supt./Elem Prin. Katie Albers, MS/HS Prin. Todd Quigley, and Bus. Mgr. Amanda Trople

Other staff present: Rickkie Martinmaas

Motion by Tisdale, seconded by Venhuizen, to approve the agenda. All voted aye.

There was nothing for public forum.



Motion by Flint, seconded by Richter, to go into executive session at 7:01pm for personnel matters (consideration to re-open negotiations) pursuant to SDCL 1-25-2(4). All voted aye.

The board came out of executive session at 7:40pm.

Motion by Tisdale, seconded by Flint, for a one-time signing bonus of \$2,000 per FTE for any employee that signs their contract or agreement by May 9, 2024, pursuant to SDCL 13-43-61. All voted aye.

The meeting was adjourned at 7:43pm.

Amanda Trole  
Business Manager

Britney VanderMay  
President

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The New Underwood School Board met in regular session Wednesday, June 27, 2024, at 6:30 p.m. at the schoolhouse.

Members present: Jodi Richter, Patrick Tisdale, Britney VanderMay, and Laurel Venhuizen

Absent : David Flint

Admin. present : Supt. /Prin. Katie Albers and Bus. Mgr. Amanda Trople

Other staff present: Andrew Martinmaas, Rickkie Martinmaas, and Josh Trople

Motion by Venhuizen, seconded by Tisdale, to approve the amended agenda to change item N to state cyber policy rather than work comp. All voted aye.

There was nothing for public forum.

Motion by Tisdale, seconded by Richter, to approve the claims, financial report and minutes of the May 20, 2024, meeting and minutes of the June 13, 2024, special meeting. All voted aye.

There were no waiver authorizations pursuant to SDCL 3-23-3.

Mrs. Albers discussed the proposed classified hiring salary schedule. The board gave recommendations to having a range based on experience when bringing on new classified staff and was in favor of having this type of schedule for the future.

Motion by Tisdale, seconded by Venhuizen, to approve hiring Joaquin Grijalva as Assistant Custodian effective 6/6/24 at \$23.00/hour; to approve hiring the following individuals for the 2024-2025 school year: Britni Morton as the Third Grade Teacher at \$55,000 pending verification of years of experience; Angela Picket as the Fourth Grade Teacher at \$49,500 pending verification of years of experience; Erica Vanhorn as MS Volleyball Coach at \$3,000; Samantha Gorder as Paraprofessional at \$16.00/hour; and Alison Volmer as Paraprofessional at \$16.00/hour. All voted aye.

Mrs. Albers reported on the following for strategic planning: land purchase has been made, the individual that has mobile home on property cannot have it moved until July 31<sup>st</sup>, purchase agreement says July 15<sup>th</sup>. The board is in favor of updating the purchase agreement to remove the contingency and requested updated information from insurance and auditors on the districts liabilities and accounting responsibilities; security cameras have been installed, thank you to Mr. Martinmaas for all of his work on this; new phones are being delivered and will be installed mid-July; Mrs. Trople and Mr. Martinmaas are working with a company on moving forward with the PA system; thank you to our maintenance/custodial department for all of their hard work on summer projects; HVAC chiller install should take place in mid-July; elementary HVAC project should begin in mid-July; website upgrade has been budgeted but will need to sign agreement now in order to get the discount being offered. The board is in favor of moving forward with this.

Mrs. Albers discussed the CM@R interviews. The committee recommended selecting Scull Construction. Motion by Richter, seconded by Venhuizen, to select Scull Construction as the Construction Manager at Risk for the school improvement project. All voted aye.

Motion by Tisdale, seconded by Venhuizen, to approve Administration and district legal counsel to negotiate a construction manager at risk contract between the school district and the construction management firm previously identified. All voted aye.

Mrs. Trople discussed the proposed 2024-2025 budget.

Motion by Venhuizen, seconded by Richter, to approve the 2024-2025 Comprehensive Special Education Plan. All voted aye.

Motion by Tisdale, seconded by Richter, to approve the filing of the consolidated application for the Title I, REAP FLEX, Title IV, IDEA Part B, IDEA Preschool and Carl Perkins programs for 2024-2025. All voted aye.

Mrs. Trople discussed the budget amendments and supplements.

Motion by Venhuizen, seconded by Richter, to publish the 2024-2025 budgets, to hold the budget hearing on July 25, 2024, at 6:00 p.m. and to hold the annual meeting immediately after the budget hearing. All voted aye.

Motion by Tisdale seconded by Richter, to approve the following resolution:



BE IT HEREBY MOVED AND RESOLVED by the New Underwood School Board of the New Underwood School District, acting pursuant to SDCL 1-24 and SDCL 13-10-3, 13-8-39, and the general authority of SDCL title 13, and hereby adopts, approves, and ratifies the ASB Property and Liability Trust Fund Participation Agreement, effective as of the time of adoption of this Motion.

BE IT FURTHER MOVED AND RESOLVED that actions taken under prior versions of the Protective Trust Joint Powers Agreement and Bylaws and the ASB Property and Liability Trust Fund Participation Agreement since the time and date the District initially joined said Trust are hereby ratified and approved to the same extent and effect as if each amendment thereto had been separately submitted and approved at the time of its adoption.

BE IT FURTHER MOVED AND RESOLVED that the Superintendent and Business Manager are hereby authorized to execute, on behalf of the District, the present ASB Property and Liability Fund Participation Agreement as it presently exists and may from time to time be amended and approved pursuant to the Bylaws herein adopted. Each succeeding Participation Agreement changing the obligations arising under the Property and Liability Fund shall be submitted to the Board for approval prior to execution by the Superintendent and Business Manager.

IT IS FURTHER MOVED AND RESOLVED that coverage provided in the ASB Property and Liability Fund Participation Agreement shall extend from 12:01 a.m. CST, July 1, 2024, to 12 midnight CST, June 30, 2025. The contribution required for such coverage is outlined in the ASB Property and Liability Fund renewal packet.

TOTAL CONTRIBUTION FOR ALL COVERAGES, INCLUDING LOSS FUND, ADMINISTRATIVE FEES, LOSS CONTROL, AND LOCAL AGENT COMMISSIONS, IF APPLICABLE, UNDER THE PROPERTY AND LIABILITY FUND PARTICIPATION AGREEMENT IS \$86,404.00

There is hereby delegated to the Superintendent the authority to carry out, or to further delegate subject to his supervision and responsibility, the obligations of the District identified in the Bylaws approved herein, the Participation Agreement, and the Master Contracts provided by the Trust Administrator. Finally, the Board hereby agrees to indemnify the Trust and its members, pursuant to the process established in the Bylaws approved herein, the full amount of any assessment levied by the Trust Board pursuant to the Bylaws and the full amount of any contribution agreed to in the current or subsequent Participation Agreements approved by the Board as submitted upon proper vouchers.

All voted aye.

Motion by Tisdale, seconded by Richter, to approve the Cyber Liability policy as presented. Total contribution for all coverages, including loss funds, administrative fees, loss control and local agent commissions, if applicable, under the Cyber Liability policy is \$3,275.33. All voted aye.

Mrs. Albers discussed policies and policy revisions that need to be adopted to be effective immediately, 7/1/24 or 8/1/24 as required by law. Motion by Tisdale, seconded by Richter, to adopt policies and revisions to policies: 3019-Sale or Disposal of School Property; 3038-Possession of Firearms by District Patrons; 3053-Nondiscrimination; 3057-Title IX; 4011-Employee Leave Under the Family Medical Leave Act (FMLA); 4059-Suicide Awareness and Prevention Training; 4061-Workplace or Non-Workplace Injuries or Illness and Return to Work; 5008-Pregnant or Parenting Students; 5052-School Wellness; and 6032-Selection and Review of Library Media. All voted aye.

Mrs. Trole presented the inventory items for surplus for destruction and for appraisal. Per the direction of legal counsel, the land where former rural schoolhouse for District #14 was located at SW1/4 SW1/4 located in Section 2, Township 1 South, Range 13 East, Penning County, SD also has to be deemed as surplus and appraised. Motion by Venhuizen, seconded by Richter, to declare the inventory items for surplus and table acting on the land as previously identified. All voted aye.



VanderMay appointed Venhuizen, Richter, and Tisdale, as real property owners of the New Underwood School District to appraise the value of the surplus property and file a report with the business manager of the appraisal. One item was appraised. Motion by Richter, seconded by Tisdale to accept the appraisal report and declare item to be sold. All voted aye.

Mrs. Trole reported on the following: financials for the end of 2023-2024; new Fair Labor Standard Act regulations taking place in July 2024 and January 2025.

Mrs. Albers reported on the following: six teachers are currently attending the NWEA Fusion conference; end-of-year reports will be submitted tomorrow; still looking for an assistant cook, and concession stand manager; attending the Superintendent Conference in July.

Open enrollments were presented. Motion by Venhuizen, seconded by Richter, to approve open enrollments OE#24-25-15, OE#24-25-16, OE#24-25-17, OE#24-25-18, OE#24-25-19, OE#24-25-20, and OE#24-25-21. All voted aye.

Items for future board meetings: old business, budget, policies, land

The meeting was adjourned at 7:47 p.m.

Amanda Trole  
Business Manager

Britney VanderMay  
President

This document is available in alternate formats upon a 5 working day request. Examples of alternate formats include: Braille, large print, etc. Please contact Katie Albers at 754-6485 to make a request.

Published once at the total approximate cost of \$229.01 and may be viewed free of charge at [www.sdpublicnotices.com](http://www.sdpublicnotices.com).

**6019**  
**Reimbursement for Dual Credit Courses Completed**

The New Underwood School District will reimburse families for the cost of successfully completed dual credit courses taken by students in their junior and senior year of high school. The cost of books and materials needed for each course will be the responsibility of the family/student.

Reimbursement will occur for students who:

- Complete coursework not already offered by NUHS staff. (US History, Speech, and Government specifically are not eligible for reimbursement.)
- Complete coursework with a C or higher.

The Student Advisor will provide sufficient documentation to the Business Manager identifying which students are eligible for reimbursement at the conclusion of each semester. Reimbursement will not be available for coursework completed in the summer. Students who earn a failing grade in either their regular coursework or dual credit coursework will not receive reimbursement and will be ineligible to take additional dual credit classes.

Adopted on: October 16, 2023  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

# Negotiations Page 1

**The board proposes an increase to the Salary Hiring Schedule base of \$4,705.**

**Rational:** Due to state accountability, this increase will bring the minimum hiring salary to \$45,000.00 as required by Senate Bill 127.

# Negotiations Page 2

The board proposes a **\$4,705** salary increase for teachers for 2024-2025 school year.

Cost to the district:

2024-2025 salary increase	\$ 75,280.00
2024-2025 benefits increase	\$ 10,275.72
2024-2025 total increase	\$ 85,555.72

**Rational:** Although the state has said that they are giving education a 4% increase next year, the board is proposing approximately an 8.5% increase due to increasing the base to reach the new state required minimum.



# Negotiations Page 3

## Changes to Appendix F Extra-Duty Hiring Schedule:

**The board proposes changing percentage to stipend with specific stipend amounts listed and removing the Co-Curricular Hiring Schedule.**

Cost to the district:

2024-2025 salary increase	\$ 34,739.55
2024-2025 benefits increase	\$ 4,741.95
2024-2025 total increase	\$ 39,481.50

Add wording: It is the expectation of the Head Coach to supervise open gyms, participate in either summer league or team camp(s) and have all courses for SDHSAA completed by August 25<sup>th</sup>. Compensation will be set at \$1,500 for the summer session. If these requirements are not fulfilled, payment would be prorated or not paid by recommendation from the Activities Director. Any changes outside of these stipulations require board approval.

**Rational:** Stipends were changed to a set amount rather than percentages for each position. Schedule is still for hiring purposes only and does not indicate annual increases; these would need to be negotiated.

Added wording reflects what is currently happening but puts it in writing for tracking and accountability purposes.

Voucher and Warrant

New Underwood School District 51-3


Claim of: NEW UNDERWOOD SCHOOL LUNCH

Vendor ID: NUSCHOOLLU    Check Account ID: 1  
Check Date 06/27/2024    Check Number: 24729  
Paid By: Check

<u>Chart of Account Number</u>	<u>PO Number</u>	<u>Invoice Number</u>	<u>Detail Description</u>	<u>Invoice Date</u>	<u>Amount</u>
10 2569 000 461		FREEREDUCEDREI MB.24	FOOD PURCHASES-LUNCH	06/27/2024	57,238.86
				Total:	<u>57,238.86</u>

Verification By SUPERINTENDENT

Date: 06/27/2024

Signed   
(SUPERINTENDENT)

Approval By BUSINESS MANAGER

Date: 06/27/2024

Signed   
(BUSINESS MANAGER)

I DECLARE AND AFFIRM UNDER THE PENALTIES OF PERJURY THAT THIS CLAIM HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS IN ALL THINGS TRUE AND CORRECT. I FURTHER CERTIFY THAT THE ABOVE SERVICES WERE RENDERED, OR THAT THE ABOVE LISTED MATERIALS WERE RECEIVED IN AN ACCEPTABLE CONDITION, AND THAT THE ABOVE CLAIMS IS HEREBY APPROVED BY ME FOR PAYMENT THIS 27th DAY OF JUNE, 2024.

# NEW UNDERWOOD SCHOOL DISTRICT #51-3

PHYSICAL ADDRESS: 300 EAST ASH ST — NEW UNDERWOOD SD 57761

MAILING ADDRESS: PO BOX 128 — NEW UNDERWOOD SD 57761

PHONE: 605.754.6485      FAX: 605.754.6492

Fund	Function	Object Code	Total
			\$57,238.86

Claimant/Vender

**Name: NU School Lunch**

**Address:**

Date	Itemized description of materials and supplies or Personal Service and travel information	Qty.	Unit	Total
6/27/2024	Reimbursement of Food Service fund from General Fund for student free & reduced meals covered by the district  Per attachment  INV.# FREEREDUCEDREIMB.24			\$ 57,238.86

**TOTAL** \$ 57,238.86

VERIFICATION OF SUPERINTENDENT, BUSINESS MANAGER OR OTHER AUTHORIZED AGENT — I declare and affirm under the penalties of perjury that the claim has been examined by me, and to the best of my knowledge and belief, is in all things true and correct. I further certify that the above services were rendered, or that the above listed materials were received in an acceptable condition and that the above claim is hereby approved by me for payment.

BUSINESS MANAGER / AUTHORIZED AGENT

*Amanda Neple*

DATE 6/27/24

Month	K-8 lunches		K-8 lunches		9-12 lunches		9-12 lunches		K-12		Total
	(pd)	\$	(reduced)	\$	(pd)	\$	(reduced)	\$	(pd)	\$	
November	1925	\$ 6,737.50	336	\$ 134.40	458	\$ 1,717.50	85	\$ 34.00	243	\$ 789.75	\$ 9,413.15
December	1371	\$ 4,798.50	243	\$ 97.20	339	\$ 1,271.25	60	\$ 24.00	187	\$ 607.75	\$ 6,798.70
January	1791	\$ 6,268.50	324	\$ 129.60	439	\$ 1,646.25	84	\$ 33.60	212	\$ 689.00	\$ 8,766.95
February	1668	\$ 5,838.00	308	\$ 123.20	422	\$ 1,582.50	77	\$ 30.80	263	\$ 854.75	\$ 8,429.25
March	1640	\$ 5,740.00	305	\$ 122.00	444	\$ 1,665.00	80	\$ 32.00	247	\$ 802.75	\$ 8,361.75
April	1801	\$ 6,303.50	345	\$ 138.00	444	\$ 1,665.00	79	\$ 31.60	279	\$ 906.75	\$ 9,044.85
May	1318	\$ 4,613.00	241	\$ 96.40	292	\$ 1,095.00	58	\$ 23.20	216	\$ 702.00	\$ 6,529.60
<b>TOTAL</b>		<b>\$ 40,299.00</b>		<b>\$ 840.80</b>		<b>\$ 10,642.50</b>		<b>\$ 209.20</b>		<b>\$ 5,352.75</b>	<b>\$ 57,344.25</b>

Grand Total: \$ 57,344.25

Minus credit from Cash-Wa for GF -105.39 \$ 57,238.86



# October 2023 Bonus

**The board approved a one-time stipend of \$1,800 to all part-time and full-time staff and a on-time bonus of \$900 to all less than part-time staff to be paid in October 2023.**

Cost to the district:

2023-2024 salary increase	\$ 64,800.00
2023-2024 benefits increase	\$ 8,791.20
2023-2024 total increase	\$ 73,591.20

**Rational:** Assist in spend down of excess general fund balance and aid in staff retention.

# May 2024 Bonus

**The board approved a one-time signing bonus of \$2,000 per FTE for any employee that signs their contract or agreement by May 9, 2024.**

Cost to the district:

2023-2024 salary increase	\$ 58,000.00
2023-2024 benefits increase	\$ 7,917.00
2023-2024 total increase	\$ 65,917.00

**Rational:** Assist in spend down of excess general fund balance and aid in staff retention.



## Tripp-Delmont School District 33-5

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

Jane Mehlhaff, President  
Bryan Bietz, Vice President  
Jessica Johnston, Member  
Christian Jensen, Member  
Seth Bietz, Member  
Daniel Hoey, Superintendent

---

October 15, 2024

School Finance Accountability Board  
Department Of Education  
800 Governors Drive  
Pierre, SD 57501

Dear SFAB members,

The purpose of this letter is to address the overage in excess cash that has been incurred by the Tripp-Delmont School District. This overage, above the 40% limit, occurred during the school year 2023-2024, effective June 30, 2024. Throughout this letter, we will address how we arrived at that position, what we will do to correct that standing and finally what we will do for our future practices to ensure not being in a similar position again. We will do this in the following four points.

First, and in error, the district's previous business manager did not transfer the allowable wind-farm revenue funds from the general fund to capital outlay. This was further compounded by occurring three years in a row during the Covid time-period. There was, as you will recall, no accountability cap regarding the excess cash accountability amount. That cap has returned and will be regarded moving forward. Because there was no accountability cap during COVID, the previous business manager either did not know one existed or did not prepare accordingly. Our new business manager inherited this situation.

Secondly, during fiscal years 2022 and 2023, there was \$442,643.00 transferred from the capital outlay fund to the general fund each year. This transference only exacerbated our excess. The previous business manager was hired and worked during a time when the 40% fund balance cap was waived and must not have understood that as a temporary waiver. Once again, knowing the reality of the cap on excess cash, we will no longer blindly transfer large amounts of cash from capital outlay to our general fund.

Thirdly, in future planning, we have already declined our 2024-2025 opt-out. The total amount of the district opt-out presently stands at \$600,000. This will mean a reduction of \$300,000 for the 2024-2025 school year, and a minimum of a \$300,000 reduction for the 2025-2026 fiscal year. The total revenue reduction to the general fund of just items #2 and #3 goes to address the majority of our excess balance.

Finally, during the budgetary period of 2021 through 2024, \$166,000 of the approximate \$880,000 in excess cash came because of ESSER funds.



## Tripp-Delmont School District 33-5

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

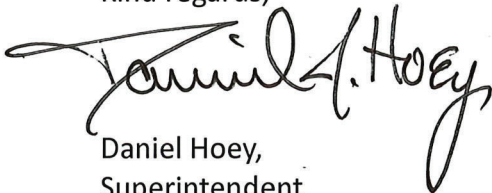
Jane Mehlhaff, President  
Bryan Bietz, Vice President  
Jessica Johnston, Member  
Christian Jensen, Member  
Seth Bietz, Member  
Daniel Hoey, Superintendent

---

We are committed to the addressing of this overage, now and into our future. The Tripp-Delmont School District is committed to an increase of \$3,349 in our base salary in accordance with the statewide base salary increase. For fiscal year 2026, following at minimum the state legislature's increase of three percent, our base would then be increased to \$46,350.

The Tripp-Delmont School District is confident that this is a one-time issue. We respectfully request that you waive any penalties based upon the above explanations. We appreciate your time in reviewing this situation.

Kind regards,

  
Daniel Hoey,  
Superintendent

  
Katie Heisinger  
Business Manager

  
Jane Mehlhaff  
Board Chair



Cash Receipt Listing by Received From

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
062480	BONHOM2 BONHOMME COUNTY	05/23/2022	APPORTIONMENTS	10 3113 000	WINDFARM TAX	88,560.72
553868	BONHOM2 BONHOMME COUNTY	05/16/2023	TAXES	10 3113 000	WINDFARM TAX	89,655.80
BONHOM2 BONHOMME COUNTY Total:						178,216.52
062478	CHARLE2 CHARLES MIX CO.	05/20/2022	APPORTIONMENTS	10 3113 000	WINDFARM TAX	77,829.29
553881	CHARLE2 CHARLES MIX CO.	06/16/2023	TAXES	10 3113 000	WINDFARM TAX	78,968.80
CHARLE2 CHARLES MIX CO. Total:						156,798.09
553867	HUTCHI HUTCHINSON COUNTY	05/16/2023	TAXES	10 3113 000	WINDFARM TAX	82,311.80
553882	HUTCHI HUTCHINSON COUNTY	06/16/2023	TAXES	10 3113 000	WINDFARM TAX	25,377.62
HUTCHI HUTCHINSON COUNTY Total:						107,689.42

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	442,704.03	10 101
Subtotal Expense		
Subtotal General Ledger		
Account Total	442,704.03	Total: 442,704.03

Manual Journal Entries Listing - Detail

<u>Chart of Account Number</u>	<u>Entry Date</u>	<u>Reference Number</u>	<u>Transaction Description</u>	<u>Entity ID</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Cost Center ID</u>	<u>Asset Tag</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
10 101	06/30/2022		TRANSFER CO TO GF						444,663.00	0.00
10 5110 000	06/30/2022		TRANSFER CO TO GF						0.00	444,663.00
21 101	06/30/2022		TRANSFER CO TO GF						0.00	444,663.00
21 8110 000 690	06/30/2022		TRANSFER CO TO GF						444,663.00	0.00
10 101	06/30/2023		TRANSFER CO TO GF						444,663.00	0.00
10 5110 000	06/30/2023		TRANSFER CO TO GF						0.00	444,663.00
21 101	06/30/2023		TRANSFER CO TO GF						0.00	444,663.00
21 8110 000 690	06/30/2023		TRANSFER CO TO GF						444,663.00	0.00
Total:									1,778,652.00	1,778,652.00

Fund Totals:

<u>Fund</u>		<u>Debit Amount</u>	<u>Credit Amount</u>
10	GENERAL FUND	889,326.00	889,326.00
21	CAPITAL OUTLAY	889,326.00	889,326.00
Grand Totals:		1,778,652.00	1,778,652.00

RESOLUTION NO. \_\_\_\_\_

ADOPTION OF ANNUAL BUDGET:

Let it be resolved that the School Board of the Tripp-Delmont School District, after duly considering the proposed budget and its changes thereto, to be published in accordance with SDCL 13-11-2 hereby approves and adopts its proposed budget and changes thereto, to be its Annual Budget for the fiscal year July 1, 2024 through June 30, 2025. The adopted Annual budget levy requests are as follows:

TAX DOLLAR REQUEST

TAX LEVY REQUEST

General Fund \$ max OR

General Fund AG=\$1.197/per  
\$1000 of valuation  
OO=\$2.679/per  
\$1000 of valuation  
OTH=\$5.544/per  
\$1000 of valuation

Total General Fund Request \$ max

OPT OUT \$ 100

Special Ed Fund \$ max OR

Special Ed Fund \$1.488/per  
\$1000 of valuation

Capital Outlay \$ 548,960

Bond Redemption \$ Ø

*General and Special Ed levies may be requested in a dollar amount or a dollar/thousand  
Bond Redemption, Opt Out and Capital Outlay MUST BE requested as a dollar amount*

RECEIVED

SEP 04 2024

## Budget Resolution: 2024-01

Let it be resolved, that the school board of the Tripp-Delmont School District, after duly considering the proposed budget and its amendments, to be published in accordance with SDCL 13-11-2, hereby approves and adopts its proposed budget and amendments thereto, to be its annual budget for the fiscal year July 1, 2024 through June 30, 2025. The adopted annual budget totals are as follows: General Fund--\$2,721,795, Capital Outlay--\$555,450, Special Education--\$835,988; Tax levies certified to the county auditor will be as follows: General Fund--\$1.197/\$1000 Ag valuation, \$2.679/\$1000 owner occupied, \$5.544/\$1000 of other property and \$100 opt out money; Capital Outlay--\$548,960; Special Education--\$1.488/\$1000 valuation.



# Request for Waiver - Cash Balance Penalty

SDCL 13-13-73.5

School District:

Tripp-Delmont 33-5

Penalty Fiscal Year:

2025

Lowest Monthly Cash Balance, General Fund (FY2024)

\$1,945,703

Total General Fund Expenditures (FY2024)

\$2,663,911

Cash Balance %

73.0%

State Aid Fall Enrollment, Fall 2022

160.00

State Aid Fall Enrollment, Fall 2023

146.00

State Aid Fall Enrollment, Fall 2024 - PRELIMINARY

154.10

Allowable Cash Balance Percentage

40.0%

Amount Exceeding Allowable Percentage

\$880,139

Estimated FY2025 General State Aid Allocation

\$519,223

**Total Amount of Waiver Request**

**\$880,139**

Please explain the reason(s) for this request and attach supporting documentation:

Please see the attached letter and supporting documentation that substantiate our request for a full waiver in the amount of \$880,139. There are four additional documents that do the following: One represents the amount of wind-farm monies that were received in fiscal years 2022 and 2023 and then deposited into our general fund. The next shows our request for \$100 of our \$600,000 Opt Out. The next shows our transfer of \$440,000 from capital outlay to our general fund for the past two years. Finally, the last document included shows our receipt of \$166,000 in ESSER funds. The District has hired Dakota Education Consulting to guide us in this process and to assist in the preparation 2025-2026 revenue and expenditure budgets. In closing, we respectfully request a full waiver of the \$880,139 in overage.

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

Superintendent Name:

Daniel J Hoey

Date:

17-Oct-24

Superintendent Signature:



# APPENDIX C

## FY2024 Teacher Compensation Summary

as of Nov. 14, 2024



District Name	District Number	2024 Total FTE	2024 Total Salary	2024 Total Compensation (Salary + Benefits)	2024 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2025
Aberdeen 06-1	6001	302.49	\$17,394,326	\$22,596,553	\$74,702	\$61,769	Y
Agar-Blunt-Onida 58-3	58003	25.87	\$1,315,607	\$1,721,741	\$66,554	\$55,834	Y
Alcester-Hudson 61-1	61001	26.96	\$1,325,375	\$1,662,609	\$61,669	\$50,930	Y
Andes Central 11-1	11001	29.00	\$1,734,003	\$2,245,275	\$77,423	\$59,760	Y
Arlington 38-1	38001	22.13	\$1,173,034	\$1,530,099	\$69,141	\$56,680	Y
Armour 21-1	21001	19.92	\$959,954	\$1,258,306	\$63,168	\$54,081	Y
Avon 04-1	4001	20.14	\$1,018,503	\$1,280,435	\$63,577	\$55,475	Y
Baltic 49-1	49001	36.75	\$1,982,786	\$2,443,833	\$66,499	\$57,149	Y
Belle Fourche 09-1	9001	99.75	\$5,126,833	\$6,698,572	\$67,154	\$57,951	Y
Bennett County 03-1	3001	36.50	\$1,991,677	\$2,476,199	\$67,841	\$57,374	Y
Beresford 61-2	61002	48.73	\$2,686,926	\$3,378,249	\$69,326	\$57,264	Y
Big Stone City 25-1	25001	10.30	\$489,116	\$587,957	\$57,083	\$47,037	Y
Bison 52-1	52001	15.76	\$798,563	\$915,547	\$58,093	\$54,133	Y
Bon Homme 04-2	4002	46.54	\$2,317,081	\$2,989,390	\$64,233	\$50,685	Y
Bowdle 22-1	22001	15.00	\$699,188	\$900,331	\$60,022	\$51,154	Y
Brandon Valley 49-2	49002	287.73	\$18,233,536	\$24,562,968	\$85,368	\$65,884	Y
Bridgewater-Emery 30-3	30003	27.21	\$1,404,618	\$1,768,510	\$64,995	\$51,558	Y
Britton-Hecla 45-4	45004	34.28	\$1,775,119	\$2,222,421	\$64,831	\$54,768	Y
Brookings 05-1	5001	241.46	\$14,025,124	\$18,267,137	\$75,653	\$61,500	Y
Burke 26-2	26002	20.07	\$1,129,225	\$1,447,396	\$72,117	\$62,271	Y
Canistota 43-1	43001	21.73	\$1,180,006	\$1,472,153	\$67,747	\$56,861	Y
Canton 41-1	41001	61.87	\$3,372,029	\$4,165,074	\$67,320	\$54,426	Y
Castlewood 28-1	28001	20.70	\$1,100,571	\$1,396,513	\$67,464	\$57,850	Y
Centerville 60-1	60001	21.56	\$1,106,498	\$1,503,818	\$69,750	\$59,984	Y
Chamberlain 07-1	7001	74.46	\$4,017,279	\$5,189,633	\$69,697	\$58,327	Y
Chester Area 39-1	39001	36.55	\$2,093,803	\$2,795,276	\$76,478	\$64,028	Y
Clark 12-2	12002	38.64	\$1,977,473	\$2,490,757	\$64,461	\$54,075	Y
Colman-Egan 50-5	50005	19.90	\$999,166	\$1,242,173	\$62,421	\$50,835	Y
Colome Consolidated 59-3	59003	20.16	\$979,573	\$1,256,277	\$62,315	\$51,657	Y
Corsica-Stickney 21-3	21003	21.28	\$1,064,100	\$1,339,639	\$62,953	\$54,033	Y
Custer 16-1	16001	72.00	\$3,763,585	\$4,822,648	\$66,981	\$55,008	Y
Dakota Valley 61-8	61008	89.81	\$5,486,844	\$6,807,500	\$75,799	\$60,490	Y
De Smet 38-2	38002	24.31	\$1,300,274	\$1,736,528	\$71,433	\$57,521	Y
Dell Rapids 49-3	49003	69.00	\$3,594,240	\$4,487,179	\$65,032	\$56,472	Y
Deubrook Area 05-6	5006	33.13	\$1,681,141	\$2,178,750	\$65,764	\$58,719	Y
Deuel 19-4	19004	37.86	\$2,016,122	\$2,527,089	\$66,748	\$57,302	Y
Doland 56-2	56002	17.11	\$853,116	\$1,089,774	\$63,692	\$55,721	Y
Douglas 51-1	51001	176.66	\$11,191,265	\$13,898,083	\$78,671	\$67,320	Y
Dupree 64-2	64002	28.83	\$1,782,787	\$2,306,269	\$79,995	\$65,445	Y
Eagle Butte 20-1	20001	46.12	\$2,790,184	\$3,694,498	\$80,106	\$67,524	Y
Edgemont 23-1	23001	13.72	\$698,365	\$861,065	\$62,760	\$52,803	Y
Edmunds Central 22-5	22005	18.00	\$887,443	\$1,156,070	\$64,226	\$55,771	Y
Elk Mountain 16-2	16002	1.85	\$107,000	\$121,606	\$65,733	\$40,942	Y
Elk Point-Jefferson 61-7	61007	50.00	\$2,629,719	\$3,186,249	\$63,725	\$54,669	Y
Elkton 05-3	5003	33.32	\$1,595,512	\$2,157,345	\$64,746	\$57,076	Y
Estelline 28-2	28002	23.41	\$1,311,450	\$1,669,466	\$71,314	\$59,770	Y

# FY2024 Teacher Compensation Summary

as of Nov. 14, 2024



District Name	District Number	2024 Total FTE	2024 Total Salary	2024 Total Compensation (Salary + Benefits)	2024 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2025
Ethan 17-1	17001	20.09	\$1,070,148	\$1,311,826	\$65,297	\$53,946	Y
Eureka 44-1	44001	19.59	\$946,734	\$1,288,403	\$65,768	\$55,253	Y
Faith 46-2	46002	15.04	\$742,613	\$892,963	\$59,373	\$48,874	Y
Faulkton Area 24-4	24004	34.86	\$1,737,578	\$2,310,839	\$66,289	\$54,405	Y
Flandreau 50-3	50003	61.40	\$2,965,258	\$3,652,600	\$59,489	\$48,309	Y
Florence 14-1	14001	20.67	\$1,105,689	\$1,446,796	\$69,995	\$58,185	Y
Frederick Area 06-2	6002	17.00	\$846,331	\$1,043,940	\$61,408	\$52,101	Y
Freeman 33-1	33001	32.05	\$1,672,048	\$2,352,675	\$73,406	\$61,339	Y
Garretson 49-4	49004	33.74	\$1,812,770	\$2,267,298	\$67,199	\$55,673	Y
Gayville-Volin 63-1	63001	18.38	\$889,058	\$1,169,689	\$63,639	\$53,658	Y
Gettysburg 53-1	53001	22.34	\$1,043,998	\$1,326,441	\$59,375	\$50,203	Y
Gregory 26-4	26004	33.00	\$1,771,306	\$2,250,508	\$68,197	\$54,838	Y
Groton Area 06-6	6006	40.64	\$2,237,779	\$2,890,623	\$71,128	\$60,293	Y
Haakon 27-1	27001	22.00	\$1,145,769	\$1,412,167	\$64,189	\$55,069	Y
Hamlin 28-3	28003	53.81	\$2,922,599	\$3,732,544	\$69,365	\$56,831	Y
Hanson 30-1	30001	26.12	\$1,297,572	\$1,577,021	\$60,376	\$49,223	Y
Harding County 31-1	31001	20.25	\$985,250	\$1,338,397	\$66,094	\$59,133	Y
Harrisburg 41-2	41002	452.37	\$26,773,909	\$32,974,739	\$72,893	\$55,634	Y
Henry 14-2	14002	16.18	\$798,028	\$1,043,800	\$64,512	\$53,080	Y
Herreid 10-1	10001	13.22	\$670,710	\$790,478	\$59,794	\$54,153	Y
Highmore-Harrold 34-2	34002	21.52	\$1,075,025	\$1,377,855	\$64,027	\$56,824	Y
Hill City 51-2	51002	33.34	\$1,735,292	\$2,213,238	\$66,384	\$59,577	Y
Hitchcock-Tulare 56-6	56006	23.75	\$1,197,891	\$1,579,887	\$66,522	\$57,188	Y
Hot Springs 23-2	23002	59.01	\$2,822,561	\$3,495,174	\$59,230	\$54,403	Y
Hoven 53-2	53002	15.92	\$716,802	\$998,190	\$62,700	\$50,606	Y
Howard 48-3	48003	25.60	\$1,302,822	\$1,680,894	\$65,660	\$54,312	Y
Huron 02-2	2002	180.51	\$11,059,377	\$14,233,011	\$78,849	\$63,629	Y
Ipswich Public 22-6	22006	34.03	\$1,751,734	\$2,270,105	\$66,709	\$56,563	Y
Irene-Wakonda 13-3	13003	22.36	\$1,117,377	\$1,538,980	\$68,827	\$56,006	Y
Iroquois 02-3	2003	18.06	\$925,826	\$1,209,892	\$66,993	\$60,464	Y
Jones County 37-3	37003	16.76	\$815,708	\$1,041,576	\$62,147	\$50,944	Y
Kadoka Area 35-2	35002	32.20	\$1,631,578	\$2,138,572	\$66,415	\$55,065	Y
Kimball 07-2	7002	30.80	\$1,611,739	\$2,026,762	\$65,804	\$53,994	Y
Lake Preston 38-3	38003	20.23	\$976,507	\$1,272,387	\$62,896	\$54,749	Y
Langford Area 45-5	45005	19.80	\$1,022,355	\$1,315,580	\$66,443	\$57,526	Y
Lead-Deadwood 40-1	40001	60.00	\$3,368,971	\$4,645,141	\$77,419	\$64,258	Y
Lemmon 52-4	52004	24.11	\$1,256,856	\$1,524,408	\$63,227	\$59,044	Y
Lennox 41-4	41004	73.50	\$4,001,220	\$5,012,779	\$68,201	\$54,150	Y
Leola 44-2	44002	20.45	\$1,064,188	\$1,369,145	\$66,951	\$52,015	Y
Lyman 42-1	42001	30.15	\$1,619,901	\$2,068,296	\$68,600	\$60,202	Y
Madison Central 39-2	39002	80.82	\$4,715,974	\$5,839,283	\$72,250	\$59,835	Y
Marion 60-3	60003	19.80	\$994,238	\$1,272,137	\$64,249	\$51,730	Y
McCook Central 43-7	43007	30.76	\$1,612,264	\$2,011,399	\$65,390	\$57,034	Y
McIntosh 15-1	15001	18.06	\$996,871	\$1,331,896	\$73,748	\$64,879	Y
McLaughlin 15-2	15002	40.00	\$2,274,341	\$2,925,030	\$73,126	\$56,648	Y
Meade 46-1	46001	212.77	\$11,578,188	\$14,371,839	\$67,546	\$58,847	Y
Menno 33-2	33002	27.90	\$1,392,990	\$1,839,381	\$65,928	\$55,736	Y

# FY2024 Teacher Compensation Summary

as of Nov. 14, 2024



District Name	District Number	2024 Total FTE	2024 Total Salary	2024 Total Compensation (Salary + Benefits)	2024 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2025
Milbank 25-4	25004	79.65	\$4,484,276	\$5,693,725	\$71,484	\$58,958	Y
Miller 29-4	29004	40.75	\$2,081,418	\$2,597,675	\$63,747	\$47,302	Y
Mitchell 17-2	17002	186.16	\$11,235,715	\$14,019,269	\$75,308	\$64,527	Y
Mobridge-Pollock 62-6	62006	40.76	\$2,263,514	\$2,874,775	\$70,529	\$60,290	Y
Montrose 43-2	43002	20.25	\$1,091,750	\$1,373,326	\$67,819	\$55,546	Y
Mount Vernon 17-3	17003	19.80	\$1,032,202	\$1,295,463	\$65,427	\$56,710	Y
New Underwood 51-3	51003	20.14	\$965,046	\$1,245,839	\$61,859	\$56,446	Y
Newell 09-2	9002	18.90	\$858,533	\$1,141,517	\$60,398	\$52,132	Y
Northwestern Area 56-7	56007	20.66	\$1,138,468	\$1,476,323	\$71,458	\$54,278	Y
Oelrichs 23-3	23003	13.02	\$698,025	\$870,947	\$66,893	\$53,602	Y
Oglala Lakota County 65-1	65001	115.27	\$7,564,995	\$9,613,796	\$83,402	\$68,778	Y
Oldham-Ramona-Rutland 39-6	39006	35.61	\$1,722,052	\$2,181,084	\$61,249	*	Y
Parker 60-4	60004	32.54	\$1,656,816	\$2,042,796	\$62,778	\$51,042	Y
Parkston 33-3	33003	44.30	\$2,339,573	\$2,991,626	\$67,531	\$57,053	Y
Pierre 32-2	32002	165.79	\$9,797,805	\$11,884,738	\$71,685	\$57,030	Y
Plankinton 01-1	1001	22.22	\$1,152,198	\$1,432,742	\$64,480	\$53,428	Y
Platte-Geddes 11-5	11005	43.35	\$2,341,900	\$3,018,366	\$69,628	\$59,655	Y
Rapid City Area 51-4	51004	782.69	\$43,322,925	\$56,633,164	\$72,357	\$64,058	Y
Redfield 56-4	56004	46.68	\$2,345,896	\$2,977,776	\$63,791	\$57,346	Y
Rosholt 54-4	54004	20.36	\$1,078,664	\$1,385,650	\$68,057	\$59,923	Y
Sanborn Central 55-5	55005	21.00	\$1,044,650	\$1,316,860	\$62,708	\$50,961	Y
Scotland 04-3	4003	22.40	\$1,083,116	\$1,414,439	\$63,145	\$52,643	Y
Selby Area 62-5	62005	16.21	\$819,890	\$1,082,398	\$66,773	\$55,976	Y
Sioux Falls 49-5	49005	1,661.96	\$100,064,724	\$134,818,369	\$81,120	\$68,432	Y
Sioux Valley 05-5	5005	50.65	\$2,612,773	\$3,348,679	\$66,114	\$59,059	Y
Sisseton 54-2	54002	76.36	\$4,168,470	\$5,204,784	\$68,161	\$56,936	Y
Smee 15-3	15003	17.83	\$995,528	\$1,276,578	\$71,597	\$61,774	Y
South Central 26-5	26005	6.85	\$373,610	\$495,101	\$72,278	\$57,038	Y
Spearfish 40-2	40002	166.44	\$9,486,946	\$11,441,084	\$68,740	\$56,562	Y
Stanley County 57-1	57001	34.00	\$1,848,456	\$2,321,142	\$68,269	\$54,103	Y
Summit 54-6	54006	18.13	\$840,385	\$1,056,291	\$58,262	\$49,934	Y
Tea Area 41-5	41005	142.65	\$7,976,841	\$9,962,072	\$69,836	\$56,031	Y
Timber Lake 20-3	20003	36.60	\$2,099,138	\$2,704,786	\$73,901	\$59,077	Y
Todd County 66-1	66001	151.59	\$9,269,974	\$11,930,781	\$78,704	\$60,414	Y
Tripp-Delmont 33-5	33005	16.74	\$822,995	\$1,107,928	\$66,184	\$51,010	Y
Tri-Valley 49-6	49006	66.50	\$3,533,694	\$4,463,250	\$67,117	\$60,660	Y
Vermillion 13-1	13001	97.42	\$5,182,287	\$6,694,011	\$68,713	\$58,678	Y
Viborg-Hurley 60-6	60006	28.40	\$1,432,868	\$1,773,890	\$62,461	\$52,260	Y
Wagner Community 11-4	11004	68.70	\$3,978,073	\$5,227,983	\$76,099	\$62,800	Y
Wall 51-5	51005	22.35	\$1,161,691	\$1,524,484	\$68,210	\$61,886	Y
Warner 06-5	6005	23.00	\$1,191,684	\$1,499,367	\$65,190	\$57,357	Y
Watertown 14-4	14004	234.39	\$13,574,929	\$17,350,550	\$74,024	\$64,496	Y
Waubay 18-3	18003	18.63	\$937,980	\$1,220,745	\$65,526	\$58,502	Y
Waverly 14-5	14005	20.06	\$1,074,995	\$1,430,298	\$71,301	\$58,631	Y
Webster Area 18-5	18005	36.14	\$1,896,511	\$2,409,712	\$66,677	\$55,255	Y
Wessington Springs 36-2	36002	25.05	\$1,202,505	\$1,511,720	\$60,348	\$53,436	Y
West Central 49-7	49007	92.87	\$5,255,430	\$6,491,373	\$69,897	\$59,155	Y



# FY2024 Teacher Compensation Summary

as of Nov. 14, 2024



District Name	District Number	2024 Total FTE	2024 Total Salary	2024 Total Compensation (Salary + Benefits)	2024 Average Teacher Compensation	2017 Average Teacher Compensation	Meets State Aid Accountability, FY2025
White Lake 01-3	1003	11.74	\$552,211	\$653,822	\$55,692	\$52,085	Y
White River 47-1	47001	40.10	\$2,043,193	\$2,565,310	\$63,973	\$52,950	Y
Willow Lake 12-3	12003	24.56	\$1,324,370	\$1,681,436	\$68,462	\$58,158	Y
Wilmot 54-7	54007	17.86	\$869,230	\$1,097,737	\$61,463	\$51,563	Y
Winner 59-2	59002	51.48	\$2,766,550	\$3,456,583	\$67,144	\$55,393	Y
Wolsey-Wessington 02-6	2006	23.30	\$1,193,815	\$1,558,302	\$66,880	\$54,363	Y
Woonsocket 55-4	55004	18.25	\$876,989	\$1,119,560	\$61,346	\$52,895	Y
Yankton 63-3	63003	179.40	\$10,501,705	\$13,619,256	\$75,916	\$67,054	Y
State Total		9,912.04	\$558,463,859	\$719,762,822			

Average Teacher Compensation - Statewide

\$72,615

\$60,687

Average Teacher Salary - Statewide

\$56,342

\$47,096

\*Oldham-Ramona-Rutland 39-6 did not exist in FY2017 due to reorganization. The district exceeded the average of each former district.

**APPENDIX D**

**HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2024**

as of Nov. 14, 2024



District Name	Average Teacher Salary									Average Teacher Compensation								
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024
Aberdeen 06-1	\$47,879	\$48,431	\$48,761	\$50,003	\$50,197	\$51,413	\$53,986	\$57,504	20.1%	\$61,769	\$62,551	\$62,861	\$64,733	\$65,321	\$67,226	\$70,369	\$74,702	20.9%
Agar-Blunt-Onida 58-3	\$42,557	\$43,267	\$44,273	\$45,417	\$46,010	\$46,948	\$48,501	\$50,855	19.5%	\$55,834	\$57,484	\$57,884	\$59,201	\$60,176	\$61,359	\$62,996	\$66,554	19.2%
Alcester-Hudson 61-1	\$41,071	\$42,110	\$43,404	\$44,410	\$45,138	\$45,636	\$47,104	\$49,161	19.7%	\$50,930	\$51,872	\$54,146	\$54,843	\$56,070	\$56,817	\$60,571	\$61,669	21.1%
Andes Central 11-1	\$45,336	\$45,969	\$47,775	\$49,322	\$49,325	\$51,039	\$56,555	\$59,793	31.9%	\$59,760	\$61,251	\$63,514	\$65,034	\$64,971	\$66,876	\$73,319	\$77,423	29.6%
Arlington 38-1	\$43,504	\$45,068	\$45,581	\$45,819	\$46,614	\$47,970	\$50,364	\$53,007	21.8%	\$56,680	\$58,659	\$59,230	\$60,339	\$62,199	\$63,900	\$65,873	\$69,141	22.0%
Armour 21-1	\$40,552	\$41,821	\$42,805	\$43,214	\$43,777	\$45,044	\$46,165	\$48,190	18.8%	\$54,081	\$56,138	\$57,050	\$56,763	\$57,254	\$58,695	\$61,039	\$63,168	16.8%
Avon 04-1	\$43,716	\$43,786	\$43,675	\$44,031	\$45,226	\$46,717	\$47,527	\$50,571	15.7%	\$55,475	\$55,522	\$55,973	\$55,820	\$56,845	\$59,468	\$60,239	\$63,577	14.6%
Baltic 49-1	\$45,406	\$45,732	\$46,167	\$46,996	\$48,404	\$49,268	\$51,993	\$53,953	18.8%	\$57,149	\$57,659	\$57,958	\$58,463	\$60,291	\$61,130	\$64,181	\$66,499	16.4%
Belle Fourche 09-1	\$43,722	\$44,128	\$44,541	\$45,518	\$46,015	\$46,521	\$48,480	\$51,397	17.6%	\$57,951	\$58,162	\$58,730	\$59,429	\$59,572	\$60,856	\$63,352	\$67,154	15.9%
Bennett County 03-1	\$44,398	\$44,779	\$44,777	\$45,769	\$46,443	\$47,458	\$50,198	\$54,566	22.9%	\$57,374	\$60,420	\$58,344	\$58,979	\$59,511	\$59,786	\$62,505	\$67,841	18.2%
Beresford 61-2	\$46,340	\$46,724	\$46,678	\$46,683	\$47,620	\$49,178	\$52,088	\$55,139	19.0%	\$57,264	\$57,459	\$57,793	\$57,878	\$59,376	\$61,633	\$65,724	\$69,326	21.1%
Big Stone City 25-1	\$40,257	\$41,723	\$40,049	\$41,296	\$41,837	\$41,036	\$44,395	\$47,487	18.0%	\$47,037	\$49,033	\$47,043	\$48,459	\$49,212	\$48,307	\$53,137	\$57,083	21.4%
Bison 52-1	\$46,851	\$47,269	\$47,573	\$48,312	\$48,112	\$48,901	\$50,453	\$50,670	8.2%	\$54,133	\$54,623	\$55,068	\$56,044	\$55,817	\$56,522	\$57,998	\$58,093	7.3%
Bon Homme 04-2	\$39,679	\$41,498	\$42,740	\$43,048	\$44,037	\$44,957	\$47,151	\$49,787	25.5%	\$50,685	\$52,571	\$54,749	\$55,278	\$57,162	\$57,794	\$60,495	\$64,233	26.7%
Bowdle 22-1	\$39,670	\$40,856	\$39,684	\$40,260	\$41,684	\$42,519	\$42,697	\$46,613	17.5%	\$51,154	\$53,702	\$52,754	\$52,561	\$55,223	\$56,131	\$56,404	\$60,022	17.3%
Brandon Valley 49-2	\$49,588	\$50,189	\$51,619	\$53,576	\$54,479	\$56,486	\$59,661	\$63,370	27.8%	\$65,884	\$66,932	\$68,981	\$71,619	\$73,177	\$75,781	\$80,502	\$85,368	29.6%
Bridgewater-Emery 30-3	\$40,084	\$40,898	\$42,082	\$42,969	\$43,668	\$45,665	\$48,556	\$51,621	28.8%	\$51,558	\$52,292	\$53,824	\$54,232	\$55,801	\$57,853	\$61,005	\$64,995	26.1%
Britton-Hecla 45-4	\$44,537	\$44,005	\$44,152	\$44,664	\$45,989	\$48,620	\$49,998	\$51,783	16.3%	\$54,768	\$54,879	\$55,043	\$55,568	\$56,904	\$60,440	\$62,574	\$64,831	18.4%
Brookings 05-1	\$46,366	\$46,584	\$46,475	\$47,200	\$47,846	\$51,785	\$54,318	\$58,085	25.3%	\$61,500	\$61,510	\$61,648	\$63,452	\$63,793	\$67,834	\$70,910	\$75,653	23.0%
Burke 26-2	\$47,997	\$49,011	\$49,721	\$50,205	\$50,990	\$51,845	\$54,196	\$56,264	17.2%	\$62,271	\$63,594	\$64,378	\$64,712	\$65,662	\$67,237	\$69,613	\$72,117	15.8%
Canistota 43-1	\$44,839	\$45,227	\$44,690	\$45,293	\$46,569	\$47,674	\$50,727	\$54,303	21.1%	\$56,861	\$57,861	\$57,049	\$57,005	\$58,544	\$59,872	\$63,646	\$67,747	19.1%
Canton 41-1	\$44,132	\$44,034	\$44,679	\$46,473	\$47,042	\$48,533	\$50,919	\$54,502	23.5%	\$54,426	\$54,239	\$54,911	\$57,294	\$58,063	\$59,933	\$62,633	\$67,320	23.7%
Castlewood 28-1	\$44,761	\$43,789	\$44,778	\$44,782	\$45,201	\$45,406	\$49,751	\$53,168	18.8%	\$57,850	\$57,624	\$59,394	\$59,924	\$60,039	\$60,273	\$64,756	\$67,464	16.6%
Centerville 60-1	\$42,711	\$43,178	\$43,749	\$44,290	\$43,716	\$44,442	\$47,360	\$51,322	20.2%	\$59,984	\$60,847	\$60,542	\$61,287	\$60,511	\$62,822	\$66,183	\$69,750	16.3%
Chamberlain 07-1	\$44,840	\$45,195	\$45,299	\$45,704	\$46,966	\$48,008	\$50,313	\$53,952	20.3%	\$58,327	\$58,967	\$59,524	\$59,976	\$61,405	\$62,682	\$65,547	\$69,697	19.5%
Chester Area 39-1	\$46,847	\$47,124	\$47,737	\$49,440	\$49,837	\$51,119	\$54,481	\$57,286	22.3%	\$64,028	\$63,323	\$64,103	\$66,774	\$66,886	\$69,925	\$73,363	\$76,478	19.4%
Clark 12-2	\$44,128	\$44,985	\$45,225	\$46,290	\$46,223	\$46,370	\$49,091	\$51,177	16.0%	\$54,075	\$55,996	\$57,190	\$58,556	\$58,409	\$58,807	\$61,803	\$64,461	19.2%
Colman-Egan 50-5	\$40,101	\$40,154	\$40,369	\$41,356	\$43,168	\$44,474	\$46,480	\$50,209	25.2%	\$50,835	\$50,392	\$51,011	\$51,355	\$53,322	\$56,011	\$57,740	\$62,421	22.8%
Colome Consolidated 59-3	\$41,038	\$40,563	\$41,283	\$41,774	\$42,457	\$43,463	\$46,419	\$48,590	18.4%	\$51,657	\$51,851	\$52,013	\$53,010	\$54,923	\$56,318	\$59,634	\$62,315	20.6%
Corsica-Stickney 21-3	\$43,790	\$43,384	\$43,521	\$44,539	\$44,121	\$45,052	\$48,014	\$50,005	14.2%	\$54,033	\$53,540	\$54,334	\$54,904	\$55,089	\$56,961	\$61,316	\$62,953	16.5%
Custer 16-1	\$43,560	\$43,325	\$44,099	\$44,729	\$45,277	\$45,549	\$48,148	\$52,272	20.0%	\$55,008	\$55,465	\$57,177	\$57,910	\$59,332	\$58,413	\$62,081	\$66,981	21.8%
Dakota Valley 61-8	\$49,433	\$49,872	\$50,218	\$51,105	\$51,790	\$53,204	\$55,593	\$61,094	23.6%	\$60,490	\$61,046	\$61,953	\$62,998	\$64,749	\$66,198	\$69,390	\$75,799	25.3%
De Smet 38-2	\$43,732	\$43,209	\$44,166	\$45,170	\$46,227	\$46,815	\$49,743	\$53,487	22.3%	\$57,521	\$57,267	\$58,740	\$60,382	\$62,401	\$63,439	\$67,671	\$71,433	24.2%
Dell Rapids 49-3	\$44,796	\$44,869	\$45,133	\$45,322	\$46,234	\$46,661	\$49,083	\$52,090	16.3%	\$56,472	\$56,690	\$56,867	\$57,493	\$58,727	\$58,951	\$61,571	\$65,032	15.2%
Deubrook Area 05-6	\$44,621	\$44,901	\$45,875	\$46,082	\$46,880	\$45,606	\$47,900	\$50,744	13.7%	\$58,719	\$58,796	\$59,006	\$58,732	\$60,507	\$60,197	\$62,364	\$65,764	12.0%
Deuel 19-4	\$44,967	\$44,768	\$45,074	\$45,303	\$46,167	\$47,610	\$49,745	\$53,252	18.4%	\$57,302	\$57,167	\$57,319	\$57,541	\$59,244	\$61,078	\$62,399	\$66,748	16.5%
Doland 56-2	\$44,063	\$44,728	\$45,377	\$45,568	\$45,988	\$45,809	\$49,936	\$49,861	13.2%	\$55,721	\$57,610	\$57,780	\$59,142	\$60,713	\$60,726	\$64,723	\$63,692	14.3%
Douglas 51-1	\$54,755	\$55,397	\$55,869	\$56,666	\$57,291	\$58,020	\$60,835	\$63,349	15.7%	\$67,320	\$68,222	\$69,033	\$70,419	\$71,115	\$71,876	\$75,436	\$78,671	16.9%
Dupree 64-2	\$48,777	\$50,176	\$51,874	\$53,201	\$54,106	\$55,781	\$58,846	\$61,838	26.8%	\$65,445	\$67,150	\$68,417	\$69,652	\$70,784	\$72,534	\$76,295	\$79,995	22.2%
Eagle Butte 20-1	\$52,506	\$53,378	\$53,790	\$54,758	\$56,980	\$56,581	\$61,108	\$60,498	15.2%	\$67,524	\$69,290	\$70,737	\$72,132	\$74,412	\$73,946	\$80,283	\$80,106	18.6%

# HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2024

as of Nov. 14, 2024



District Name	Average Teacher Salary									Average Teacher Compensation								
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024
Edgemont 23-1	\$42,577	\$41,945	\$41,583	\$43,585	\$45,208	\$46,354	\$48,987	\$50,901	19.6%	\$52,803	\$52,479	\$52,850	\$53,442	\$55,336	\$56,947	\$59,722	\$62,760	18.9%
Edmunds Central 22-5	\$41,283	\$43,532	\$43,588	\$43,680	\$44,493	\$45,647	\$46,812	\$49,302	19.4%	\$55,771	\$58,094	\$58,393	\$57,350	\$59,583	\$59,090	\$61,112	\$64,226	15.2%
Elk Mountain 16-2	\$37,456	\$43,655	\$36,791	\$40,978	\$44,569	\$43,567	\$50,811	\$57,838	54.4%	\$40,942	\$49,045	\$40,548	\$45,661	\$49,305	\$49,292	\$57,746	\$65,733	60.6%
Elk Point-Jefferson 61-7	\$43,355	\$43,697	\$45,814	\$46,022	\$46,259	\$47,402	\$50,387	\$52,594	21.3%	\$54,669	\$55,168	\$56,124	\$55,857	\$56,064	\$56,999	\$61,203	\$63,725	16.6%
Elkton 05-3	\$41,949	\$41,773	\$41,713	\$42,179	\$41,741	\$43,007	\$44,846	\$47,885	14.2%	\$57,076	\$56,986	\$57,179	\$57,673	\$57,356	\$58,779	\$57,864	\$64,746	13.4%
Estelline 28-2	\$45,790	\$45,270	\$45,405	\$45,779	\$46,254	\$47,374	\$50,268	\$56,021	22.3%	\$59,770	\$59,796	\$59,837	\$60,035	\$60,434	\$61,594	\$65,243	\$71,314	19.3%
Ethan 17-1	\$42,909	\$43,704	\$44,750	\$46,497	\$46,979	\$48,101	\$50,346	\$53,268	24.1%	\$53,946	\$55,115	\$56,128	\$57,584	\$58,018	\$58,419	\$58,113	\$65,297	21.0%
Eureka 44-1	\$40,263	\$41,909	\$41,532	\$42,441	\$41,830	\$42,168	\$44,746	\$48,327	20.0%	\$55,253	\$57,390	\$56,619	\$57,927	\$57,396	\$58,369	\$61,720	\$65,768	19.0%
Faith 46-2	\$40,234	\$41,251	\$41,936	\$42,823	\$42,349	\$43,109	\$46,224	\$49,376	22.7%	\$48,874	\$50,028	\$50,240	\$51,467	\$51,193	\$52,206	\$55,615	\$59,373	21.5%
Faulkton Area 24-4	\$39,727	\$41,494	\$43,268	\$44,810	\$45,659	\$46,652	\$48,713	\$49,844	25.5%	\$54,405	\$55,957	\$58,405	\$60,357	\$60,970	\$62,325	\$64,549	\$66,289	21.8%
Flandreau 50-3	\$39,772	\$40,206	\$40,501	\$41,582	\$42,226	\$43,068	\$45,118	\$48,294	21.4%	\$48,309	\$48,555	\$49,108	\$50,826	\$51,681	\$52,888	\$55,315	\$59,489	23.1%
Florence 14-1	\$44,757	\$45,244	\$44,321	\$45,839	\$48,151	\$49,532	\$51,550	\$53,492	19.5%	\$58,185	\$58,855	\$58,667	\$60,398	\$63,036	\$64,965	\$67,106	\$69,995	20.3%
Frederick Area 06-2	\$42,146	\$43,007	\$43,866	\$44,779	\$44,593	\$45,527	\$46,917	\$49,784	18.1%	\$52,101	\$54,845	\$55,855	\$56,723	\$56,259	\$58,442	\$58,708	\$61,408	17.9%
Freeman 33-1	\$43,004	\$43,229	\$43,902	\$44,723	\$45,160	\$47,579	\$49,236	\$52,170	21.3%	\$61,339	\$60,767	\$61,400	\$63,017	\$63,381	\$67,368	\$69,045	\$73,406	19.7%
Garretson 49-4	\$42,262	\$44,691	\$45,031	\$46,131	\$46,908	\$48,922	\$50,947	\$53,728	27.1%	\$55,673	\$59,329	\$57,097	\$60,386	\$58,178	\$62,553	\$64,656	\$67,199	20.7%
Gayville-Volin 63-1	\$41,180	\$41,713	\$43,037	\$43,114	\$44,325	\$45,469	\$47,253	\$48,371	17.5%	\$53,658	\$54,225	\$56,179	\$56,789	\$57,756	\$58,415	\$61,610	\$63,639	18.6%
Gettysburg 53-1	\$40,180	\$40,288	\$41,030	\$41,761	\$42,392	\$43,020	\$45,078	\$46,732	16.3%	\$50,203	\$50,398	\$51,384	\$52,633	\$53,653	\$54,970	\$57,253	\$59,375	18.3%
Gregory 26-4	\$42,076	\$42,743	\$43,209	\$44,383	\$46,796	\$48,597	\$50,684	\$53,676	27.6%	\$54,838	\$55,353	\$55,769	\$56,813	\$59,683	\$61,577	\$64,547	\$68,197	24.4%
Groton Area 06-6	\$45,691	\$46,710	\$46,875	\$47,977	\$49,158	\$50,140	\$52,768	\$55,063	20.5%	\$60,293	\$61,213	\$61,871	\$63,431	\$64,718	\$65,794	\$68,315	\$71,128	18.0%
Haakon 27-1	\$44,033	\$45,832	\$45,754	\$46,070	\$46,225	\$46,325	\$48,998	\$52,080	18.3%	\$55,069	\$57,261	\$57,022	\$57,350	\$57,535	\$57,648	\$60,686	\$64,189	16.6%
Hamlin 28-3	\$44,259	\$45,175	\$45,423	\$46,573	\$47,987	\$49,921	\$51,491	\$54,313	22.7%	\$56,831	\$58,510	\$58,217	\$61,428	\$62,098	\$64,687	\$66,105	\$69,365	22.1%
Hanson 30-1	\$41,161	\$41,688	\$41,544	\$42,592	\$43,608	\$44,606	\$47,289	\$49,677	20.7%	\$49,223	\$50,684	\$50,601	\$51,679	\$53,197	\$54,535	\$57,581	\$60,376	22.7%
Harding County 31-1	\$44,293	\$43,572	\$44,140	\$45,141	\$45,624	\$45,292	\$45,747	\$48,654	9.8%	\$59,133	\$58,473	\$59,230	\$59,590	\$60,398	\$60,606	\$62,395	\$66,094	11.8%
Harrisburg 41-2	\$44,343	\$46,997	\$47,380	\$48,946	\$50,671	\$52,323	\$55,482	\$59,186	33.5%	\$55,634	\$58,894	\$59,282	\$61,274	\$63,075	\$64,995	\$68,430	\$72,893	31.0%
Henry 14-2	\$45,486	\$45,908	\$46,441	\$47,607	\$47,331	\$48,498	\$48,724	\$49,322	8.4%	\$53,080	\$57,081	\$57,670	\$56,885	\$59,072	\$61,537	\$62,544	\$64,512	21.5%
Herreid 10-1	\$44,498	\$43,795	\$46,211	\$47,212	\$45,701	\$46,647	\$47,955	\$50,734	14.0%	\$54,153	\$51,945	\$55,040	\$55,690	\$54,400	\$55,323	\$56,647	\$59,794	10.4%
Highmore-Harrold 34-2	\$44,400	\$44,177	\$44,997	\$45,442	\$45,213	\$45,361	\$46,315	\$49,955	12.5%	\$56,824	\$55,793	\$57,640	\$58,401	\$58,075	\$58,528	\$59,824	\$64,027	12.7%
Hill City 51-2	\$46,728	\$45,880	\$46,473	\$47,135	\$47,671	\$47,011	\$50,473	\$52,048	11.4%	\$59,577	\$58,979	\$58,423	\$59,175	\$60,015	\$59,579	\$64,690	\$66,384	11.4%
Hitchcock-Tulare 56-6	\$44,253	\$43,747	\$43,758	\$44,472	\$43,907	\$44,954	\$47,843	\$50,438	14.0%	\$57,188	\$57,688	\$58,514	\$58,912	\$58,275	\$59,848	\$63,106	\$66,522	16.3%
Hot Springs 23-2	\$43,265	\$43,491	\$43,095	\$43,537	\$43,927	\$43,960	\$46,211	\$47,832	10.6%	\$54,403	\$54,657	\$54,425	\$54,428	\$54,786	\$54,408	\$56,753	\$59,230	8.9%
Hoven 53-2	\$36,588	\$37,938	\$40,951	\$41,088	\$41,989	\$43,255	\$43,564	\$45,025	23.1%	\$50,606	\$52,831	\$56,790	\$57,251	\$58,658	\$61,219	\$61,619	\$62,700	23.9%
Howard 48-3	\$43,137	\$43,635	\$44,238	\$44,891	\$45,161	\$45,430	\$47,249	\$50,891	18.0%	\$54,312	\$57,205	\$57,033	\$57,455	\$57,830	\$58,374	\$60,473	\$65,660	20.9%
Huron 02-2	\$48,569	\$48,780	\$49,561	\$50,370	\$51,257	\$52,584	\$56,525	\$61,267	26.1%	\$63,629	\$63,827	\$64,433	\$65,391	\$66,723	\$68,161	\$73,007	\$78,849	23.9%
Ipswich Public 22-6	\$42,784	\$44,219	\$44,676	\$45,580	\$45,856	\$46,678	\$48,703	\$51,476	20.3%	\$56,563	\$58,127	\$59,841	\$59,751	\$60,358	\$60,854	\$63,347	\$66,709	17.9%
Irene-Wakonda 13-3	\$41,444	\$41,932	\$42,349	\$43,486	\$43,920	\$45,161	\$46,931	\$49,972	20.6%	\$56,006	\$57,685	\$58,934	\$61,025	\$61,896	\$63,782	\$68,084	\$68,827	22.9%
Iroquois 02-3	\$43,843	\$44,579	\$46,018	\$46,752	\$46,614	\$47,319	\$49,958	\$51,264	16.9%	\$60,464	\$62,150	\$62,338	\$62,636	\$61,846	\$61,959	\$65,304	\$66,993	10.8%
Jones County 37-3	\$41,224	\$42,414	\$42,494	\$43,051	\$43,460	\$44,374	\$45,258	\$48,670	18.1%	\$50,944	\$54,311	\$54,194	\$55,185	\$55,461	\$55,961	\$57,659	\$62,147	22.0%
Kadoka Area 35-2	\$42,102	\$43,068	\$44,275	\$45,600	\$45,247	\$46,425	\$48,620	\$50,670	20.4%	\$55,065	\$56,757	\$58,182	\$60,163	\$59,473	\$60,950	\$63,547	\$66,415	20.6%
Kimball 07-2	\$44,476	\$44,719	\$45,476	\$46,121	\$46,947	\$48,252	\$50,777	\$52,329	17.7%	\$53,994	\$54,005	\$55,040	\$56,729	\$57,826	\$59,415	\$62,768	\$65,804	21.9%
Lake Preston 38-3	\$41,219	\$42,495	\$42,751	\$43,960	\$43,794	\$43,689	\$45,472	\$48,270	17.1%	\$54,749	\$56,319	\$57,122	\$58,322	\$58,595	\$58,481	\$60,045	\$62,896	14.9%
Langford Area 45-5	\$44,582	\$44,134	\$44,459	\$45,181	\$46,067	\$46,325	\$50,226	\$51,634	15.8%	\$57,526	\$57,819	\$58,128	\$58,825	\$60,034	\$60,551	\$64,347	\$66,443	15.5%

# HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2024

as of Nov. 14, 2024



District Name	Average Teacher Salary									Average Teacher Compensation								
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024
Lead-Deadwood 40-1	\$45,897	\$47,895	\$48,862	\$49,838	\$50,885	\$51,287	\$53,869	\$56,150	22.3%	\$64,258	\$66,021	\$67,661	\$68,866	\$70,587	\$70,930	\$74,168	\$77,419	20.5%
Lemmon 52-4	\$48,364	\$47,568	\$48,597	\$49,472	\$49,471	\$49,515	\$50,829	\$52,130	7.8%	\$59,044	\$57,829	\$59,343	\$60,348	\$60,436	\$60,389	\$61,927	\$63,227	7.1%
Lennox 41-4	\$42,698	\$42,650	\$43,853	\$45,182	\$47,005	\$48,364	\$51,661	\$54,438	27.5%	\$54,150	\$54,344	\$55,437	\$56,993	\$58,854	\$60,472	\$64,316	\$68,201	25.9%
Leola 44-2	\$41,148	\$42,396	\$42,374	\$42,684	\$43,053	\$44,675	\$47,736	\$52,039	26.5%	\$52,015	\$54,846	\$55,009	\$54,370	\$55,755	\$57,881	\$61,437	\$66,951	28.7%
Lyman 42-1	\$45,846	\$46,638	\$47,742	\$48,019	\$48,718	\$49,388	\$50,070	\$53,728	17.2%	\$60,202	\$60,879	\$61,751	\$62,724	\$63,913	\$64,626	\$64,731	\$68,600	13.9%
Madison Central 39-2	\$48,267	\$48,958	\$49,378	\$50,162	\$50,663	\$51,995	\$54,328	\$58,352	20.9%	\$59,835	\$60,867	\$61,438	\$62,553	\$62,917	\$64,836	\$67,398	\$72,250	20.7%
Marion 60-3	\$40,196	\$41,247	\$42,366	\$43,905	\$43,692	\$43,562	\$46,564	\$50,214	24.9%	\$51,730	\$53,503	\$55,339	\$56,863	\$58,293	\$57,539	\$61,021	\$64,249	24.2%
McCook Central 43-7	\$44,267	\$43,225	\$44,977	\$45,787	\$46,388	\$47,587	\$49,535	\$52,414	18.4%	\$57,034	\$55,999	\$57,249	\$57,731	\$58,650	\$59,688	\$61,621	\$65,390	14.7%
McIntosh 15-1	\$47,496	\$48,585	\$49,352	\$50,548	\$50,811	\$50,556	\$53,880	\$55,198	16.2%	\$64,879	\$68,730	\$69,016	\$69,767	\$69,980	\$68,713	\$71,867	\$73,748	13.7%
McLaughlin 15-2	\$43,062	\$46,592	\$47,794	\$50,366	\$50,386	\$51,711	\$53,755	\$56,859	32.0%	\$56,648	\$62,838	\$61,957	\$65,069	\$66,144	\$67,931	\$69,036	\$73,126	29.1%
Meade 46-1	\$46,647	\$47,280	\$47,094	\$48,026	\$48,034	\$48,839	\$51,805	\$54,416	16.7%	\$58,847	\$59,465	\$59,090	\$60,046	\$59,963	\$61,083	\$64,335	\$67,546	14.8%
Menno 33-2	\$41,828	\$43,673	\$43,782	\$44,490	\$45,779	\$47,379	\$48,732	\$49,928	19.4%	\$55,736	\$58,386	\$58,419	\$59,524	\$60,912	\$62,857	\$64,596	\$65,928	18.3%
Milbank 25-4	\$46,277	\$46,872	\$48,961	\$50,526	\$51,257	\$52,183	\$53,901	\$56,300	21.7%	\$58,958	\$60,615	\$63,041	\$66,647	\$65,970	\$67,891	\$68,779	\$71,484	21.2%
Miller 29-4	\$39,346	\$40,124	\$43,987	\$45,378	\$45,492	\$45,683	\$48,115	\$51,078	29.8%	\$47,302	\$48,713	\$53,923	\$55,997	\$56,454	\$56,754	\$59,789	\$63,747	34.8%
Mitchell 17-2	\$51,373	\$51,772	\$51,404	\$52,321	\$52,529	\$53,149	\$55,932	\$60,355	17.5%	\$64,527	\$65,602	\$65,555	\$66,402	\$66,555	\$66,898	\$70,482	\$75,308	16.7%
Mobridge-Pollock 62-6	\$47,221	\$47,072	\$48,099	\$48,904	\$48,446	\$49,590	\$51,665	\$55,533	17.6%	\$60,290	\$60,277	\$61,677	\$62,467	\$62,394	\$63,150	\$65,555	\$70,529	17.0%
Montrose 43-2	\$44,945	\$44,906	\$45,713	\$45,707	\$47,742	\$48,654	\$51,426	\$53,914	20.0%	\$55,546	\$56,586	\$57,356	\$58,985	\$60,974	\$62,390	\$64,820	\$67,819	22.1%
Mount Vernon 17-3	\$44,151	\$44,034	\$44,692	\$45,547	\$45,216	\$47,136	\$48,971	\$52,131	18.1%	\$56,710	\$56,270	\$57,540	\$58,829	\$58,273	\$59,742	\$63,049	\$65,427	15.4%
New Underwood 51-3	\$43,061	\$44,589	\$44,131	\$44,770	\$44,930	\$44,939	\$46,446	\$47,917	11.3%	\$56,446	\$58,686	\$56,526	\$56,788	\$57,606	\$57,947	\$60,135	\$61,859	9.6%
Newell 09-2	\$39,376	\$40,266	\$40,628	\$41,681	\$41,130	\$40,811	\$42,688	\$45,425	15.4%	\$52,132	\$51,429	\$52,416	\$53,590	\$53,214	\$53,134	\$55,496	\$60,398	15.9%
Northwestern Area 56-7	\$43,471	\$46,591	\$46,554	\$47,932	\$50,122	\$51,383	\$52,807	\$55,105	26.8%	\$54,278	\$56,707	\$57,501	\$60,540	\$64,339	\$65,787	\$67,632	\$71,458	31.7%
Oelrichs 23-3	\$43,388	\$41,710	\$42,347	\$42,975	\$43,913	\$46,107	\$48,384	\$53,612	23.6%	\$53,602	\$53,498	\$54,387	\$54,474	\$55,381	\$55,145	\$61,177	\$66,893	24.8%
Oglala Lakota County 65-1	\$53,610	\$55,082	\$55,563	\$59,383	\$59,061	\$61,410	\$62,715	\$65,628	22.4%	\$68,778	\$70,304	\$71,147	\$75,439	\$75,236	\$78,772	\$80,504	\$83,402	21.3%
Oldham-Ramona-Rutland 39-6								\$48,359									\$61,249	
Parker 60-4	\$42,168	\$42,902	\$43,623	\$43,571	\$45,298	\$45,748	\$48,778	\$50,916	20.7%	\$51,042	\$51,936	\$52,697	\$52,679	\$54,979	\$56,271	\$60,234	\$62,778	23.0%
Parkston 33-3	\$44,588	\$45,063	\$45,390	\$45,483	\$47,002	\$48,238	\$50,170	\$52,812	18.4%	\$57,053	\$58,137	\$59,030	\$58,978	\$60,632	\$62,332	\$64,615	\$67,531	18.4%
Pierre 32-2	\$47,300	\$47,579	\$47,895	\$48,814	\$50,518	\$51,915	\$55,458	\$59,098	24.9%	\$57,030	\$57,395	\$57,615	\$58,596	\$60,729	\$62,747	\$67,159	\$71,685	25.7%
Plankinton 01-1	\$43,410	\$45,897	\$45,221	\$46,118	\$45,894	\$46,550	\$49,542	\$51,854	19.5%	\$53,428	\$56,220	\$55,671	\$56,400	\$55,779	\$57,625	\$61,071	\$64,480	20.7%
Platte-Geddes 11-5	\$46,807	\$46,690	\$46,590	\$47,317	\$47,720	\$48,077	\$50,246	\$54,023	15.4%	\$59,655	\$59,676	\$59,977	\$61,263	\$62,062	\$62,461	\$65,427	\$69,628	16.7%
Rapid City Area 51-4	\$51,335	\$50,955	\$51,775	\$51,219	\$51,068	\$50,454	\$52,621	\$55,351	7.8%	\$64,058	\$64,582	\$65,899	\$64,780	\$65,042	\$65,802	\$68,677	\$72,357	13.0%
Redfield 56-4	\$44,741	\$44,643	\$45,619	\$44,909	\$46,058	\$47,794	\$48,636	\$50,255	12.3%	\$57,346	\$57,759	\$58,970	\$57,758	\$59,324	\$61,821	\$58,045	\$63,791	11.2%
Rosholt 54-4	\$45,144	\$45,585	\$46,513	\$47,634	\$47,965	\$47,970	\$50,726	\$52,980	17.4%	\$59,923	\$61,023	\$61,942	\$62,711	\$62,532	\$62,796	\$65,283	\$68,057	13.6%
Sanborn Central 55-5	\$40,754	\$41,204	\$41,287	\$42,774	\$43,665	\$44,612	\$47,161	\$49,745	22.1%	\$50,961	\$51,255	\$50,733	\$52,382	\$53,061	\$54,178	\$58,180	\$62,708	23.1%
Scotland 04-3	\$40,537	\$41,019	\$40,957	\$41,575	\$42,457	\$44,202	\$46,313	\$48,353	19.3%	\$52,643	\$53,036	\$53,056	\$54,407	\$55,015	\$56,962	\$60,517	\$63,145	19.9%
Selby Area 62-5	\$42,547	\$44,093	\$43,596	\$43,233	\$43,606	\$45,932	\$48,459	\$50,579	18.9%	\$55,976	\$57,190	\$58,031	\$58,675	\$58,890	\$61,174	\$64,414	\$66,773	19.3%
Sioux Falls 49-5	\$51,063	\$51,733	\$52,185	\$52,824	\$53,092	\$54,309	\$56,932	\$60,209	17.9%	\$68,432	\$68,610	\$70,402	\$72,124	\$72,775	\$73,430	\$76,947	\$81,120	18.5%
Sioux Valley 05-5	\$46,674	\$45,706	\$46,381	\$46,662	\$47,426	\$48,090	\$50,193	\$51,585	10.5%	\$59,059	\$58,349	\$59,239	\$59,631	\$60,797	\$61,389	\$63,721	\$66,114	11.9%
Sisseton 54-2	\$45,097	\$44,934	\$46,128	\$47,841	\$48,161	\$49,482	\$51,964	\$54,590	21.1%	\$56,936	\$56,472	\$58,016	\$60,129	\$60,772	\$62,452	\$65,134	\$68,161	19.7%
Smee 15-3	\$46,619	\$48,454	\$48,252	\$49,608	\$49,651	\$52,000	\$52,865	\$55,834	19.8%	\$61,774	\$64,204	\$64,848	\$67,177	\$63,693	\$66,130	\$66,587	\$71,597	15.9%
South Central 26-5	\$42,959	\$44,046	\$46,484	\$48,088	\$49,530	\$51,029	\$52,042	\$54,542	27.0%	\$57,038	\$58,706	\$61,051	\$63,590	\$65,205	\$67,059	\$68,732	\$72,278	26.7%
Spearfish 40-2	\$46,944	\$47,623	\$48,457	\$49,287	\$49,184	\$51,229	\$53,733	\$56,999	21.4%	\$56,562	\$58,911	\$59,074	\$59,928	\$59,950	\$62,194	\$65,717	\$68,740	21.5%



# HISTORY OF AVERAGE TEACHER SALARY & COMPENSATION - FY2017 TO FY2024

as of Nov. 14, 2024



District Name	Average Teacher Salary									Average Teacher Compensation								
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% change 2017 to 2024
Stanley County 57-1	\$41,242	\$42,530	\$42,600	\$42,892	\$43,901	\$45,983	\$49,807	\$54,366	31.8%	\$54,103	\$56,486	\$56,444	\$56,868	\$58,602	\$60,346	\$65,342	\$68,269	26.2%
Summit 54-6	\$39,445	\$39,376	\$40,425	\$40,418	\$40,732	\$41,411	\$43,460	\$46,353	17.5%	\$49,934	\$51,331	\$51,454	\$52,014	\$53,087	\$53,105	\$55,069	\$58,262	16.7%
Tea Area 41-5	\$44,521	\$45,700	\$46,081	\$47,202	\$47,744	\$48,976	\$52,537	\$55,919	25.6%	\$56,031	\$56,789	\$57,076	\$58,848	\$59,959	\$61,662	\$65,704	\$69,836	24.6%
Timber Lake 20-3	\$45,195	\$48,686	\$50,177	\$50,102	\$50,993	\$52,219	\$55,108	\$57,353	26.9%	\$59,077	\$63,991	\$65,602	\$66,234	\$66,948	\$67,406	\$71,468	\$73,901	25.1%
Todd County 66-1	\$46,876	\$46,359	\$47,266	\$49,349	\$50,899	\$52,960	\$57,126	\$61,152	30.5%	\$60,414	\$60,001	\$60,935	\$63,608	\$66,001	\$68,642	\$73,596	\$78,704	30.3%
Tripp-Delmont 33-5	\$37,016	\$37,597	\$40,868	\$42,949	\$42,430	\$44,030	\$47,872	\$49,163	32.8%	\$51,010	\$52,638	\$53,954	\$57,754	\$58,386	\$60,491	\$64,223	\$66,184	29.7%
Tri-Valley 49-6	\$47,008	\$46,939	\$47,234	\$47,948	\$48,392	\$49,035	\$51,349	\$53,138	13.0%	\$60,660	\$60,554	\$60,751	\$61,392	\$61,562	\$62,793	\$64,943	\$67,117	10.6%
Vermillion 13-1	\$44,062	\$43,993	\$44,679	\$45,760	\$46,677	\$47,010	\$49,642	\$53,195	20.7%	\$58,678	\$58,920	\$59,075	\$59,968	\$60,303	\$60,785	\$63,881	\$68,713	17.1%
Viborg-Hurley 60-6	\$40,874	\$40,918	\$41,657	\$42,666	\$43,211	\$44,141	\$46,727	\$50,453	23.4%	\$52,260	\$49,430	\$53,780	\$55,668	\$57,598	\$57,205	\$58,260	\$62,461	19.5%
Wagner Community 11-4	\$46,170	\$47,979	\$49,914	\$51,937	\$52,612	\$53,975	\$55,375	\$57,905	25.4%	\$62,800	\$63,899	\$66,192	\$69,543	\$65,480	\$71,658	\$73,006	\$76,099	21.2%
Wall 51-5	\$47,094	\$47,086	\$47,715	\$48,376	\$48,120	\$49,147	\$49,640	\$51,977	10.4%	\$61,886	\$61,625	\$62,204	\$62,797	\$62,023	\$64,232	\$65,165	\$68,210	10.2%
Warner 06-5	\$44,351	\$44,134	\$45,027	\$45,772	\$45,951	\$46,908	\$49,332	\$51,812	16.8%	\$57,357	\$56,626	\$57,475	\$59,225	\$59,173	\$60,433	\$62,039	\$65,190	13.7%
Watertown 14-4	\$50,564	\$50,725	\$51,197	\$52,234	\$51,388	\$52,620	\$54,454	\$57,916	14.5%	\$64,496	\$63,382	\$65,181	\$65,387	\$65,062	\$65,885	\$68,543	\$74,024	14.8%
Waubay 18-3	\$42,121	\$41,556	\$42,525	\$42,814	\$42,808	\$44,668	\$46,316	\$50,348	19.5%	\$58,502	\$57,846	\$58,504	\$58,904	\$58,894	\$61,317	\$63,138	\$65,526	12.0%
Waverly 14-5	\$44,500	\$44,641	\$44,842	\$44,360	\$45,026	\$46,722	\$49,296	\$53,589	20.4%	\$58,631	\$58,530	\$59,083	\$59,696	\$60,794	\$62,903	\$65,730	\$71,301	21.6%
Webster Area 18-5	\$43,964	\$43,556	\$44,393	\$43,859	\$45,482	\$46,089	\$48,815	\$52,477	19.4%	\$55,255	\$54,387	\$55,739	\$55,359	\$57,114	\$58,886	\$61,726	\$66,677	20.7%
Wessington Springs 36-2	\$41,747	\$41,517	\$41,867	\$42,114	\$43,160	\$44,131	\$45,610	\$48,004	15.0%	\$53,436	\$53,862	\$54,034	\$54,433	\$55,812	\$56,597	\$58,084	\$60,348	12.9%
West Central 49-7	\$47,969	\$47,801	\$48,363	\$48,950	\$49,304	\$49,652	\$53,000	\$56,589	18.0%	\$59,155	\$58,798	\$59,361	\$60,038	\$60,504	\$61,512	\$65,392	\$69,897	18.2%
White Lake 01-3	\$42,540	\$43,108	\$43,450	\$43,504	\$43,183	\$43,935	\$45,731	\$47,037	10.6%	\$52,085	\$52,485	\$52,872	\$53,034	\$52,254	\$53,258	\$55,158	\$55,692	6.9%
White River 47-1	\$40,967	\$42,715	\$42,880	\$44,064	\$44,884	\$46,076	\$48,854	\$50,952	24.4%	\$52,950	\$55,005	\$54,991	\$56,927	\$57,617	\$58,762	\$63,073	\$63,973	20.8%
Willow Lake 12-3	\$43,726	\$46,144	\$46,167	\$47,156	\$48,176	\$48,499	\$50,833	\$53,924	23.3%	\$58,158	\$60,539	\$60,633	\$61,343	\$62,331	\$62,843	\$65,266	\$68,462	17.7%
Wilmot 54-7	\$40,086	\$39,871	\$40,592	\$41,777	\$42,232	\$42,958	\$46,073	\$48,669	21.4%	\$51,563	\$50,782	\$51,735	\$53,027	\$53,977	\$55,530	\$57,778	\$61,463	19.2%
Winner 59-2	\$44,034	\$45,322	\$46,213	\$46,796	\$48,069	\$48,559	\$51,179	\$53,740	22.0%	\$55,393	\$56,984	\$58,075	\$58,673	\$60,063	\$60,836	\$64,046	\$67,144	21.2%
Wolsey-Wessington 02-6	\$41,455	\$41,597	\$42,594	\$44,102	\$45,343	\$45,569	\$48,675	\$51,237	23.6%	\$54,363	\$56,160	\$55,866	\$58,540	\$60,101	\$60,419	\$64,483	\$66,880	23.0%
Woonsocket 55-4	\$40,178	\$40,008	\$40,156	\$40,901	\$41,298	\$42,239	\$44,625	\$48,054	19.6%	\$52,895	\$53,012	\$53,139	\$54,034	\$54,631	\$54,591	\$59,347	\$61,346	16.0%
Yankton 63-3	\$50,157	\$51,511	\$51,713	\$52,392	\$53,108	\$53,576	\$55,452	\$58,538	16.7%	\$67,054	\$68,760	\$69,319	\$69,879	\$72,687	\$72,494	\$72,707	\$75,916	13.2%
STATE AVERAGE	\$47,096	\$47,658	\$48,230	\$49,008	\$49,577	\$50,618	\$53,217	\$56,342		\$60,687	\$61,442	\$62,368	\$63,454	\$64,271	\$65,573	\$68,726	\$72,615	
ANNUAL % INCREASE		1.19%	1.20%	1.61%	1.16%	2.10%	5.13%	5.87%			1.24%	1.51%	1.74%	1.29%	2.03%	4.81%	5.66%	
OVERALL % INCREASE SINCE 2017									19.63%									19.65%
ANNUAL FTE										9,508.94	9,560.96	9,601.56	9,649.58	9,741.73	9,934.68	9,946.01	9,912.04	