

**ADMINISTRATIVE RULES**  
**DEPARTMENT OF EDUCATION**

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**ARTICLE 24:44**

**SCHOOL FINANCE ACCOUNTABILITY**

Chapter

24:44:01 School Finance Accountability Board.

## CHAPTER 24:44:01

### SCHOOL FINANCE ACCOUNTABILITY BOARD

#### Section

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**24:44:01:01. Definitions.** Terms used in this article mean:

- (1) “Benefits,” Expenditures paid by the school district which are not included in an instructional salary and are not paid directly to an employee, but are calculated into the cost to the school district for compensation, including but not limited to group health or life insurance, employee retirement contributions, social security, workers compensation, and payments for sabbatical leave.
- (2) “Board,” the School Finance Accountability Board;
- (3) “Department” the South Dakota Department of Education
- (4) “Instructional salary,” the annual contracted salary representative of a fiscal year of teaching, exclusive of hiring bonuses, extra duty pay, extended contract pay, or any other bonuses.
- (5) “Teacher compensation,” the instructional salary and benefits paid to the teacher

compensation staff member in a single fiscal year.

(6) “Teacher compensation staff member,” a certified teacher assigned to a grade K-12 self-contained class, course, or classroom situation. This term does not include instructional aides, administrative staff, long term substitutes, counselors, librarians, speech therapists, technology coordinators, directors, professional development center teachers, or any non-certified teacher.

(7) “Total teacher compensation,” the total amount spent by a school district on instructional salaries and benefits for all teacher compensation staff in a single fiscal year.

**Collateral Reference:** Definition, South Dakota Department of Legislative Audit Accounting Manual pg. 82-83 (2016).

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.

**24:44:01:02. Meetings – how called.** The Board shall meet on call of the President. However, the President shall call a meeting upon request of three members.

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.6.

**24:44:01:03. Quorum of Board—majority vote required for action.** A majority (three) of Board members shall be a quorum for the transaction of business. To take any official action, the affirmative vote of three members of the Board shall be required.

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.6.

**24:44:01:04. Waiver application.** An application for a waiver shall be submitted before the first Friday of November using the waiver form provided by the department. Any waiver application received by the department after the first Friday of November shall be considered void. The Board shall review the waiver applications and finalize recommendations before the last Monday in November. Within five (5) days of the Board's determinations, the Board shall forward all recommendations to the Joint Committee on Appropriations for approval.

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.6.

**24:44:01:05. Waiver documentation.** A school district's waiver application shall include written documentation of the following:

- (1) The average teacher salary, based on data collected pursuant to §§ 13-8-47 and 13-3-51;
- (2) The increase in average teacher compensation, as defined in § 13-8-47, from fiscal year 2016 to fiscal year 2017 and all subsequent years;
- (3) The increase in total teacher compensation, as defined in § 13-8-47, from fiscal year 2016 to fiscal year 2017; and
- (4) Additional information upon request, to enable the board to make the determination referenced in § 24:44:01:03.

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-8-47, 13-13-73.5, 13-13-73.6.

**24:44:01:06. Factors considered.** In determining whether to recommend approval of a waiver, the Board shall consider the following factors:

- (1) Fiscal impact due to teacher retirement;
- (2) Fiscal impact due to declining student enrollment;
- (3) Fiscal impact due to changes in benefit expenditures such as changes in family status and health insurance;
- (4) Effects of unexpected teacher resignations;
- (5) Any unforeseen or extenuating circumstances affecting the school district's ability to meet its accountability targets as documented by the school district.

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.6.

**24:44:01:07. Final action.** Waiver recommendations shall be delivered to the Joint Committee on Appropriations or the Interim Committee on Appropriations for approval or denial of the recommendation. Any decision by the Joint Committee on Appropriations or Interim Committee on Appropriations is final. Districts shall be notified by the Board of the decision of the Joint Committee on Appropriations or the Interim Committee on Appropriations within ten business days after the Board receives the decision of the Joint Committee on Appropriations or the Interim

Committee on Appropriations.

**Source:**

**General Authority:** SDCL 1-45-38.

**Law Implemented:** SDCL 1-45-38, 13-13-73.5, 13-13-73.6