

# South Dakota Department of Education

<b>Policy Title:</b>	Teacher Compensation Accountability		
<b>Policy Number:</b>	DFM_SASF_301	<b>Issue Date:</b>	05/2017
<b>Division:</b>	Finance and Management	<b>Revised Date:</b>	04/11/2024
<b>Office:</b>	State Aid and School Finance	<b>Policy Owner:</b>	Contract Manager

**Purpose:** To ensure that DOE provides consistent guidance to all school districts regarding submission of Teacher Compensation Data. Based upon the data reported, DOE shall make a fair determination of annual changes in teacher compensation reported by each school district. To the extent possible, this determination shall be based on consistent and comparable reporting by school districts from year to year and that the increase or decrease is not influenced by changes in reporting procedures by the district.

**Policy:** Establish consistent guidance to school districts for reporting data for Teacher Compensation Accountability.

**Persons Affected:** Division of Finance and Management, Office of State Aid and School Finance, and public school districts.

**Definitions:** Benefits: defined as 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 of 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.

Certified Instructional Staff: defined as those individuals assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations.

Instructional Salary: defined as the annual contracted salary representative of a fiscal year of teaching, exclusive of hiring and retention bonuses, extra duty pay, extended contract pay, or any other bonuses not offered to all certified instructional staff as part of the negotiated compensation agreement.

Personnel Record Form (PRF): defined as a database to provide a data collection tool for South Dakota school districts to enter their required staffing information. The data contained in the PRF is used for federal and

state reporting, research by state and national organizations, and requests from the public.

Teacher Compensation: defined as the instructional salary and benefits paid to the teacher compensation staff member in a single fiscal year.

Teacher Compensation Staff member: defined as 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.

**Processes:**

**ANNUAL REPORTING OF TEACHER COMPENSATION**

<b>Responsible Person(s)</b>	<b>Action</b>
State Aid and School Finance (SASF) Staff	<ol style="list-style-type: none"><li>a. End of year PRF data for all eligible teachers will be extracted and uploaded to the annual financial reporting program (AFR).</li><li>b. School districts may edit the salary data in AFR and enter benefit data to reflect negotiated terms of the teacher contracts and ensure consistency in data reporting.</li><li>c. Teachers may be reported with an FTE that exceeds 1.0 within the same school district unless extraordinary circumstances apply. Any teachers reported with greater than 1.0 FTE need to be documented and confirmed with Data Management Office.</li><li>d. Districts must report the teacher compensation salary as defined in this policy.</li><li>e. District must be consistent in how their teacher compensation data is reported. Districts should also ensure that comparison of data from the prior year is not influenced by changes in their reporting procedures.</li></ol>

**DOE REVIEW OF REPORTED TEACHER COMPENSATION DATA**

<b>Responsible Person(s)</b>	<b>Action</b>
State Aid and School Finance (SASF) Staff	<ol style="list-style-type: none"><li>1. Based on the above guidance, DOE will allow edits to the pre-loaded PRF data for the annual reporting of teacher salary or FTE.</li><li>2. Upon completion of the data submission process, DOE will review the data reported and document any discrepancies or changes.</li><li>3. Material corrections or changes to district data submissions will be reviewed and communicated to the Data Management Office to reconcile PRF and Teacher Compensation data.</li></ol>

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4. A school district administrator (business manager) will certify that data reported is consistent with past years reporting unless there has been a change in the negotiated teacher contract agreement.
  5. At the conclusion of the data collection, data will be exported to review and resolve any duplicate teachers reported in multiple districts.
  6. A review of benefit information for reasonableness will also be conducted.
  7. The accountability measure(s) will be calculated based on the final data submission using SDCL 13-13-73.6.
  8. Teacher compensation data will be reported to each school district, identifying whether each school district did or did not meet the accountability measure(s).
  9. Follow up with any school district that did not meet the accountability to request a waiver to be submitted to the School Finance Accountability Board on the form prescribed by DOE.
  10. If a district submits an appeal (waiver) to the School Finance & Accountability Board, it will be the district's responsibility to communicate and present the waiver information to the SFAB.
  11. Create a concluding report for the SFAB outlining the results of the data, accountability measures and summary of waivers and board actions.
  12. Create and post a pdf of the policy portion of this document to the State Aid and School Finance web page under Teacher Compensation Documents.

**Additional Resources and References:**

- <https://apps.sd.gov/DP42LaunchPad/Logon.aspx>
- [https://sdlegislature.gov/Statutes/Codified\\_Laws/2041703](https://sdlegislature.gov/Statutes/Codified_Laws/2041703)
- <https://doe.sd.gov/ofm/schfinance.aspx>