

ASBO Accountability Teacher- Compensation

Wednesday, April 26th

Personnel Record Form (PRF)

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Data displayed on Teacher Compensation was uploaded for districts based on information entered for teachers in the Personnel Record Form (PRF) database for school year 2016-2017:

- **Does Not include:**
- Classroom Staff (Non-Certified)
(Does not hold an active certificate)
- Prekindergarten Teachers
- Professional Development Teacher (PDC)
- **Does include**
- See position codes that were included
<http://doe.sd.gov/ofm/prf/documents/StaffPost.pdf>

INSTRUCTIONAL PERSONNEL (TEACHERS)

- Birth-Preschool SPED Teachers
- Kindergarten Teachers
- Elementary School Teacher
- MS/JH Teacher
- High School Teacher
- Special Education Teachers
- Gifted Teacher
- Deaf/Hearing Impaired Teacher
- Blind/Visually Impaired Teacher

- The purpose of the Personnel Record Form, or PRF, database is 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.
- Accuracy of the data is very important and is used for monitoring such programs as Title I and Title III, Special Education IDEA, School Accreditation and other programs.



The new requirement to report Teacher Compensation is another important reason to ensure accurate data is reported on the Personnel Record Form. It is important for business officials to understand, review and validate the information reported on the PRF.

- To access the PRF database an additional User ID may be requested by contacting myself at jantina.nelson-stastny@state.sd.us or 605-668-2904.
- You may also request the district PRF contact to run the employee report “Report: List of All Employees”

LIST OF ALL EMPLOYEES ON THE PRF SYSTEM

School Year 2016-2017

Name	SSN	Date of Birth	*Total FTE	Instructional Salary	Admin/SS Spec Salary	Teaching Experience	Admin/ SS Spec Experience
<u>04500 Apple Blossom</u>							
Bartels, Roneette A	[REDACTED]	09/23/1983	0.50	\$9,786	\$0	0	0
Benson, Kris R	[REDACTED]	09/30/1974	1.00	\$19,233	\$19,233	17	7
Brown, Kate J	[REDACTED]	05/23/1952	1.00	\$44,413	\$0	41	0
Coddington, Kitty K	[REDACTED]	12/14/1972	1.00	\$37,800	\$0	9	0
Coots, Tom J	[REDACTED]	10/08/1960	1.00	\$8,407	\$61,649	12	16
Cussack, Gwen M	[REDACTED]	07/27/1979	1.00	\$34,377	\$0	12	0
Dillon, Betty M	[REDACTED]	09/14/1959	1.00	\$41,174	\$0	25	0
Erwanger, Randi W	[REDACTED]	12/11/1986	1.00	\$32,130	\$0	2	0
Gallow, Jena R	[REDACTED]	07/10/1972	1.00	\$36,500	\$0	18	0
Greer, Mike C	[REDACTED]	04/01/1957	1.00	\$43,170	\$0	36	0
Gubbels, Cindy S	[REDACTED]	02/14/1967	1.00	\$37,268	\$0	26	0
Hendrichs, Rita L	[REDACTED]	05/20/1984	1.00	\$32,895	\$0	9	0
Jacobs, Cathy M	[REDACTED]	02/14/1953	0.50	\$18,450	\$0	23	0
Jenson, Tamaro D	[REDACTED]	06/19/1971	1.00	\$43,721	\$0	20	0

9/1/2016 1

- **Allocation of Instructional and Administrative/School Service Specialist Salaries**
 - If an administrator also teaches a course, the breakout of the instructional salary and the administrative salary should reflect the actual salary for each job responsibility.
- **Adjustment of Contract Salary**
 - If a teacher has **unpaid leave days**, a district should NOT adjust the contract salary amount reported in Teacher Compensation to the actual cost to the district.
- **Do not include Bonus Money, Longevity Pay, Extended Contract Pay, Stipends and Extra-Duty Pay**
- **Salary step increases should be reflected in the PRF database**
 - The PRF is open from January to June so districts may update the data as needed.

Confusion Between Coding an Integrationist and a Computer Teacher

	Attendance Center	Position	Assignment	Classes	Checkboxes	FTE	Q1	Q2	Q3	Q4
	00-System Wide	40811 Integrationist	40811 Integrationist			0.01	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	02052 Algebra I	1		0.12	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	02072 Geometry	1		0.07	X	X		
	01-Apple Blossom High School - 01	20400 High School Teacher	02103 Trigonometry	1		0.06			X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	02110 Pre-Calculus	1		0.06	X	X		
	01-Apple Blossom High School - 01	20400 High School Teacher	02121 Calculus	1		0.07			X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	10004 Computer Applications			0.12	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	80011 Preparation/Study Hall			0.37	X	X	X	X
	05-Apple Blossom Jr. High - 05	20300 Middle School / JH Teacher	52052 8th Grade Algebra - Not an EOC Waiver	1		0.12	X	X	X	X

Confusion Between Coding a Reading Intervention Teacher and a Reading Coach

Assignment Information

Attendance Center

Position Code

Assignment Code

Quarter 1 Quarter 2 Quarter 3 Quarter 4

Number of Classes / Periods Taught
 [Click here for class definition](#)

Assignment FTE

Check all appropriate boxes:

PDC TEACHER THROUGH THE USD PROGRAM.

CLASS SIZE REDUCTION TEACHER

INTERVENTIONS (Reading, Math, Science or Language Arts) are provided

This assignment is offered to the student via **DIGITAL CURRICULUM** (not in

The teacher is providing the assignment through **ELECTRONIC DISTANCE I**

SPECIAL EDUCATION TEACHER, who is the teacher of record and awards

ENGLISH AS A SECOND LANGUAGE (ESL) Teacher, who is the teacher of Assignment.

[Click here for special education and ESL definition](#)

	Attendance Center	Position	Assignment	Classes	Checkboxes	FTE	Q1	Q2	Q3	Q4
	00-System Wide	40100 School Counselor	40101 School Counselor			0.50	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	01052 English/Literature (III and IV)	1		0.04	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	01056 English/British Literature	1		0.05	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	01066 Strategic Reading	1		0.06	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	01102 English / Composition (III and IV)	1		0.04	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	05154 Creative Art - Comprehensive	1	ED	0.06			X	X
	01-Apple Blossom High School - 01	42000 Instructional Coach (works with staff)	40803 Reading Coach			0.06	X	X	X	X
	01-Apple Blossom High School - 01	20400 High School Teacher	80011 Preparation/Study Hall			0.13	X	X	X	X
	05-Apple Blossom Jr. High - 05	20300 Middle School / JH Teacher	22151 Career Exploration			0.06	X	X		



September 2016:
PRF opens

October 17, 2016:
Deadline to submit PRF
data

December 2016:
PRF opens for corrections

June 9, 2017:
Deadline to make any
corrections to the 16-
17 PRF submission



Questions/Comments

Teacher Compensation

Travis Jordan
(605)-773-3349

Travis.Jordan@state.sd.us

13-13-73.5. Reduction of state aid by subtracting allowable general fund cash balance from lowest general fund monthly cash balance. Beginning on July 1, 2018, a school district's state aid for general education as calculated pursuant to § 13-13-73 shall be reduced by subtracting the allowable general fund cash balance from the lowest general fund monthly cash balance. If the result is less than zero, the reduction equals zero.

A school district created or reorganized after July 1, 2016, is exempt from the reduction provided by this section for a period of three years immediately following its creation.

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

- (1) The average teacher salary, based on data collected pursuant to §§ 13-8-47 and 13-3-51;
- (2) The increase in local need pursuant to § 13-13-10.1, excluding any effect due to change in the school district's fall enrollment and less the amount of revenue generated in school fiscal year 2016 pursuant to § 13-10-6 as a percentage increase, from fiscal year 2016 to fiscal year 2017; and
- (3) The increase in average teacher compensation as a percentage increase, as defined in § 13-8-47, from fiscal year 2016 to fiscal year 2017.

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

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

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

- (1) “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) “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.
- (4) “Teacher compensation,” --- the instructional salary and benefits paid to the teacher compensation staff member in a single fiscal year.
- (5) “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.
- (6) “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.

(7) “**Total Compensation** Accountability” --- Multiply the amount of new money by 85 percent. This is the MINIMUM dollar amount that teacher salaries and benefits must increase by.

Accountability #1

(8) “**Average Teacher Compensation** Accountability” --- Divide the amount of new money by the amount of total need generated under the funding formula in place for FY 2016. Multiply the result by 85 percent to arrive at the MINIMUM percent that teacher salaries and benefits must increase by.

Accountability #2

(9) “Cash Balance Caps” --- The districts lowest monthly cash balance divided by the total general fund expenditures. The cash balance cap limits are determined by your fall enrollment see below.

- 40% for a school district with a fall enrollment of two hundred or less;
- 30% for a school district with a fall enrollment of more than two hundred but less than six hundred; and
- 25% for a school district with a fall enrollment greater than or equal to six hundred.

Spring 2016 Accountability Calculator

DOE made districts aware of the two accountabilities regarding teacher compensation, see below.

FY2017 ACCOUNTABILITY CALCULATOR		BON HOMME	
		Click in cell D1, then click on dropdown arrow and select a district.	
Target Student to Teacher Ratio	District Size	Teacher Ratio Range	
Minimum Student Teacher Ratio	200	12	
Maximum Student Teacher Ratio	600	15	
Fall 2015 SAFE Count for Accountability Only		Count of LEP students scoring (composite) less than 4.0 Language Acquisition Assessment (taken 2/2015)	
Formula Number of Certified Instructional Staff FTE:		LEP Adjustment	
State Aid Fall Enrollment Count	486	Number of Eligible LEP Students	11.00
X Target Student/Certified Instructional Staff FTE Ratio	14.14	X LEP Weight	25%
Formula Number of Certified Instructional Staff FTE	34.33	Weighted LEP Student Count	2.75
		LEP Adjustment Teachers	0.19
Formula Certified Instructional Staff Salary/Benefit Need:		Calculation for LEP Teacher Salary/Benefit Need:	
Target Certified Instructional Staff Salary	\$ 48,500	Target Certified Instructional Staff Salary	\$ 48,500
X Target Certified Instructional Staff Benefits %	29%	X Target Certified Instructional Staff Benefits %	29%
Target Certified Instructional Staff Salaries + Benefits	\$ 62,565	Target Certified Instructional Staff Salaries + Benefits	\$ 62,565
Need based on Certified Instructional Staff Salaries/Benefits	2,148,026	Need based on Certified Instructional Staff Salaries/Benefits	\$ 12,166.73
Overhead Costs		Overhead Costs	
X % of Overhead Costs	31.0%	X % of Overhead Costs	31%
State Aid Share for Non-Teacher Expenses	\$ 665,888	State Aid Share for Non-Teacher Expenses	\$ 3,772
State Aid Total Need	\$ 2,813,914	State Aid Total Need	\$ 15,938
		TOTAL STATE AID NEED \$ 2,829,852	
<p>The new legislation created separate requirements for the use of the general fund increase in FY2017. Districts must comply with both of the below requirements.</p> <p>1. A district must expend at least 85% of the increase in general state aid need on teacher salaries and benefits (see cell E31)</p> <p>AND</p> <p>2. A district must increase the district average teacher salary and benefits in FY2017 by at least 85% of the total percentage increase (see cell E34).</p> <p>A district that fails to comply with these requirements will have its FY2018 state aid to general education funding decreased by an amount equal to fifty percent of the new money. However, the law created a School Finance Accountability board that can recommend waivers for school districts with good documentation of a just cause for failing to meet the requirements.</p>		FY2016 Pension Revenues Adjusted State Aid Need (adjusted for Pension Revenues) FY2016 General State Need (including LEP adjustment) FY2017 New Money Target 85% of Increased Need for Teacher Compensation Percentage Increase of New Funding for FY2017 (over base year FY2016) Mandatory Increase in Average Salaries and Benefit (85% of % Increase) FY2016 Average Teacher Salary & Benefits Target Average Teacher Compensation for FY2017	\$ 100,823 \$ 2,729,029 \$ 2,652,154 \$ 76,875 \$ 65,344 2.90% 2.46% \$ 0 \$ 0
		Each district must enter here their FY2016 Average Teacher Salary & Benefit amount.	
		Note Districts with very high other revenue collections may choose to opt out of the new formula and choose the alternative local need calculation. The district will still be required to meet the above accountabilities.	

Fall FY17 Accountability "Targets"

After receiving the FY2016 teacher compensation data from all districts DOE provided the below accountability targets.

FY2017 Accountability Targets		BON HOMME		4110
as of data reported 12/19/2016		Clickin celle1 , then click on dropdown arrow and select a district.		
Based on Fall 2015 SAFE Count		Count of LEP students scoring (composite) < 4.0 on Language Acquisition Assessment (taken 2/2015)		
Formula Number of Certified Instructional Staff FTE:		LEP Adjustment		
State Aid Fall Enrollment Count	486	Number of Eligible LEP Students	11.00	
X Target Student/Certified Instructional Staff FTE Ratio	14.14	X LEP Weight	25%	
Formula Number of Certified Instructional Staff FTE	34.33	Weighted LEP Student Count	2.75	
		LEP Adjustment Teachers	0.19	
Formula Certified Instructional Staff Salary/Benefit Need:		Calculation for LEP Teacher Salary/Benefit Need:		
Target Certified Instructional Staff Salary	\$ 48,500	Target Certified Instructional Staff Salary	\$ 48,500	
X Target Certified Instructional Staff Benefits %	29%	X Target Certified Instructional Staff Benefits %	29%	
Target Certified Instructional Staff Salaries + Benefits	\$ 62,565	Target Certified Instructional Staff Salaries + Benefits	\$ 62,565	
Need based on Certified Instructional Staff Salaries/Benefits	\$ 2,148,026	Need based on Certified Instructional Staff Salaries/Benefits	\$ 12,166.73	
Overhead Costs		Overhead Costs		
X % of Overhead Costs	31.0%	X % of Overhead Costs	31%	
State Aid Share for Non-Teacher Expenses	\$ 665,888	State Aid Share for Non-Teacher Expenses	\$ 3,772	
State Aid Total SAFE Need	\$ 2,813,914	State Aid Total LEP Need	\$ 15,938	
		A TOTAL FY2016 STATE AID NEED (based on new formula)	\$ 2,829,852	
		B FY2016 Pension Revenues	\$ 100,823	
		C Adjusted New Formula State Aid Need (A minus B)	\$ 2,729,029	
		D FY2016 General State Need (old formula, including LEP adjustment)	\$ 2,652,154	
		Calculated Formula Funding Increase (C minus D)	\$ 76,875	
		Target 85% of Increased Need for Teacher Compensation	\$ 65,344	
		FY2016 Total Compensation Reported on Annual Report	\$ 2,052,944	
		#1 - FY2017 Target Total Teacher Compensation	\$ 2,118,288	✓
		Percentage Increase of New Funding for FY2017 (over base year FY2016)	2.90%	
		Mandatory Increase in Average Salaries and Benefit (85% of % Increase)	2.46%	
		FY2016 Average Teacher Salary & Benefits Reported on Annual Report	\$ 46,061	
		FY2017 Required Increase in Average Teacher Compensation	\$ 1,135	
		#2 - FY2017 Target Average Teacher Compensation	\$ 47,196	✓

- Review teacher compensation data to verify your district is still on track to achieve accountabilities.
- Changes in staffing or benefits will affect your teacher compensation from what may have been budgeted.
- Districts will submit their teacher compensation data by August 30th during the annual report collection.

- If a district needs to submit a waiver it will be available on the annual financial report system.
- Waivers will be due by the first Friday of November (November 3, 2017). Supporting documentation must be attached to the waiver form and mailed to DOE.
- School Finance Accountability Board will review waivers before the last Monday in November, and forward to Joint Committee on Appropriations.
- Joint Committee on Appropriations will review the boards recommendations and districts will be notified by DOE within 10 business days of their final decision.

Waiver Form

Name of School District:		School Year	
Contact Person:		Title:	
Phone Number:		Email Address:	
Date:		Signature:	
FY2016 Total Teacher Compensation:	\$	-	
FY2016 Average Teacher Compensation:	\$	-	
FY2017 Total Teacher Compensation:	\$	-	Difference Total TC: \$ -
FY2017 Average Teacher Compensation:	\$	-	Difference Avg TC: \$ -
FY2017 Total Teacher Compensation Accountability	\$	-	Difference Accountability #1 \$ -
Y2017 Average Teacher Compensation Accountability	\$	-	Difference Accountability #2 \$ -
Check the appropriate accountability:			
Request to Waive Accountability #1: Total Expenditures for Teacher Compensation			
Request to Waive Accountability #2: Average Teacher Compensation			
Please list all documents provided to the board supporting this request*:			
<small>* Districts must submit Teacher Compensation Report (as reported for Annual Report)</small>			
Please explain the reason(s) for this request:			
As per ARSD the board may consider a request to waive an accountability due to:		School Finance/Accountability Board Action	
<ol style="list-style-type: none"> 1) Retirement of a Teacher; or 2) Declining Student Enrollment; or 3) Change in Budgeted Costs for Benefits; or 4) An Unanticipated Change in Teacher FTE; or 5) Any Un-Foreseen or Extenuating Circumstance. 		Approved	
		Denied	
		Date:	
		Appropriations Committee Action	
		Approved	
Denied			
Date:			

ARSD - 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.

Teacher Compensation Penalties

- If a district does not meet BOTH teacher compensation accountabilities the penalty for FY2017 is a reduction of FY2018 state aid equal to half of the new money a district received in FY2017.

A	TOTAL FY2016 STATE AID NEED (based on new formula)	\$	1,819,331
B	FY2016 Pension Revenues	\$	93,829
C	Adjusted New Formula State Aid Need (A minus B)	\$	1,725,501
D	FY2016 General State Need (old formula, including LEP adjustment)	\$	1,594,998
E	Calculated Formula Funding Increase (C minus D)	\$	130,503
	1/2 of New Money (E divided by 2)	\$	65,251.75

- FY2018- There are NO Accountabilities
- FY2019, FY2020, and FY2021 the only teacher accountability is the AVERAGE Teacher Compensation.
- Average Teacher Compensation for FY2019, FY2020, and FY2021 is defined as maintaining your district's reported FY2017 Average Teacher Compensation.
- Penalty for FY2019, FY2020, and FY2021 for missing Average Teacher Compensation is a reduction in state aid by an amount equal to \$500 for each teacher that is included in the teacher compensation report.

- Accountability Targets
 - <http://doe.sd.gov/2016EducationPackage.aspx>
- School Finance Accountability Board
 - Rules and Waiver Forms
 - <http://doe.sd.gov/accountabilityboard/>

Questions on Teacher Compensation Accountabilities?

- Cash Balance Caps go into affect in FY2019.
 - DOE will use the monthly cash balance data from the FY2018 annual report to determine if a district has exceeded their allowable cash balance percentage.
- Cash balance caps are ongoing from FY2019 and will always use the previous years cash balance data.
 - IE. FY2020 will use FY2019 cash balance data

- Take the lowest month out of the fiscal year and divide by the total general fund expenditures in that same year.

July	August	September	October	November	December	January	February	March	April	May	June
\$8,359,430	\$8,343,725	\$7,168,351	\$5,843,422	\$8,589,640	\$8,932,737	\$8,141,512	\$7,485,823	\$7,227,452	\$5,997,766	\$8,769,090	\$9,484,404

Lowest Monthly Balance	Total GF Expenditures	Lowest Balance as % of Expenditures
\$5,843,422	\$25,003,076	23.4%

Waiver form Cash Balance Caps

Name of School District				School Year					
Contact Person:				Title:					
Phone Number:				Email Address:					
Date:				Signature:					
Lowest Monthly Cash Balance		\$ -							
Total General Fund Expenditures		\$ -		Calculated %		#DIV/0!			
Total Amount Requested to be Waived:		\$ -							
Please explain the reason(s) for this request:									
FOR DOE USE ONLY		As per SDCL 13-13-10.1(9) Allowable Cash Balance %				40.00%			
		Calculated Lowest Cash Balance %				%			
		Amount Exceeding Allowable				#DIV/0!			
		Calculated Cash Balance Percentage After Waiver				%			
<p>The board may consider a waiver request due to:</p> <ol style="list-style-type: none"> 1) Revenue needed in following year(s) due to natural disaster; or 2) Funding needing to expand educational programs; or 3) Impact of reorganization; or 4) Any Un-Foreseen or Extenuating Circumstance. 				School Finance/Accountability Board Action					
				Approved					
				Denied					
				Date:					
				Appropriations Committee Action					
				Approved					
Denied									
Date:									

The board may consider a waiver request due to:

- (1) Revenue needed in following year(s) due to natural disaster; or
- (2) Funding needing to expand educational programs; or
- (3) Impact of reorganization; or
- (4) Any Un-Foreseen or Extenuating Circumstance

Penalty for exceeding the allowable cash balance percentage is a dollar for dollar reduction in the following years general state aid.

IE- Cap is \$250,000
Reported \$300,000
Reduction \$ 50,000

Questions on Cash Balance Caps?