

This spreadsheet is showing which Capital Outlay Limitation each school district is falling into and the maximum allowable dollar amount the district will be limited to. To use, find the School District name in the list. The color of the cell showing the school name represents the limitation you are subject to. The color coding is as follows:

* Green - Subject to the 3% + Growth Limitation for Taxes Payable 2025

* Purple - Subject to the \$3400 Per Student Limitation for Taxes Payable 2025

* Blue - Subject to the \$1400 Per Student Limitation in perpetuity

Dist #	School District Name	LAST YEAR'S Growth (for estimation purposes only)	Max Allowable 3%+Growth Pay 2025	2023 Fall Enrollment	Max Allowable \$3,760 Per Student Pay 2025	Max Allowable \$1548 Per Student Pay 2025
06-1	ABERDEEN	2.2%	\$ 9,165,059	4,292.5	\$ 16,139,913	
58-3	AGAR - BLUNT - ONIDA	0.7%	\$ 3,939,631	228.0	\$ 1,487,988	
61-1	ALCESTER-HUDSON	3.8%	\$ 1,525,258	330.2	\$ 1,241,364	
11-1	ANDES CENTRAL	3.7%	\$ 869,230	291.0	\$ 1,094,160	
38-1	ARLINGTON	1.8%	\$ 1,339,754	292.4	\$ 1,099,537	
21-1	ARMOUR	1.6%	\$ 671,161	196.4	\$ 738,389	
04-1	AVON	0.6%	\$ 696,266	213.0	\$ 800,880	
49-1	BALTIC	5.3%	\$ 875,004	552.3	\$ 2,076,460	
09-1	BELLE FOURCHE		\$ -	1,302.7		\$ 2,016,549
03-1	BENNETT COUNTY	0.3%	\$ 750,309	460.1	\$ 1,730,126	
61-2	BERESFORD	2.3%	\$ 1,961,557	673.8	\$ 2,533,300	
25-1	BIG STONE CITY	2.1%	\$ 349,266	77.0	\$ 289,520	
52-1	BISON	0.2%	\$ 942,851	137.0	\$ 515,120	
04-2	BON HOMME	1.9%	\$ 1,542,413	548.0	\$ 2,060,480	
22-1	BOWDLE	0.3%	\$ 790,173	98.1	\$ 368,969	
49-2	BRANDON VALLEY	8.3%	\$ 9,660,181	5,016.5	\$ 18,862,115	
30-3	BRIDGEWATER-EMERY	0.5%	\$ 1,291,736	333.1	\$ 1,252,456	
45-4	BRITTON - HECLA	1.3%	\$ 2,636,047	481.0	\$ 2,268,265	
05-1	BROOKINGS	1.7%	\$ 6,693,214	3,455.9	\$ 12,994,184	
26-2	BURKE	0.5%	\$ 614,916	206.3	\$ 775,650	
43-1	CANISTOTA	1.9%	\$ 755,523	303.6	\$ 1,141,423	
41-1	CANTON	1.2%	\$ 2,279,956	886.9	\$ 3,334,669	
28-1	CASTLEWOOD	0.9%	\$ 871,872	323.2	\$ 1,215,082	
60-1	CENTERVILLE	1.8%	\$ 967,900	266.0	\$ 1,000,160	
07-1	CHAMBERLAIN	0.7%	\$ 2,228,692	846.7	\$ 3,183,442	
39-1	CHESTER AREA	2.1%	\$ 1,297,489	512.0	\$ 1,925,120	
12-2	CLARK	1.3%	\$ 2,459,226	467.0	\$ 1,755,920	
50-5	COLMAN-EGAN	3.0%	\$ 934,635	305.0	\$ 1,146,762	
59-3	COLOME CONSOLIDATED	0.3%	\$ 1,064,809	149.0	\$ 560,240	
21-3	CORSICA-STICKNEY	0.8%	\$ 1,668,586	252.5	\$ 949,400	
16-1	CUSTER	2.3%	\$ 3,859,703	910.9	\$ 3,902,971	
61-8	DAKOTA VALLEY	3.7%	\$ 3,977,530	1,386.7	\$ 5,213,842	
38-2	DE SMET	0.9%	\$ 1,519,586	337.0	\$ 1,267,120	
49-3	DELL RAPIDS	3.4%	\$ 2,458,092	981.9	\$ 3,692,094	
05-6	DEUBROOK AREA	2.9%	\$ 1,777,358	400.0	\$ 1,681,400	
19-4	DEUEL	1.4%	\$ 2,386,064	512.0	\$ 1,925,120	
56-2	DOLAND	0.4%	\$ 1,711,208	140.0	\$ 526,400	
51-1	DOUGLAS		\$ -	2,755.3		\$ 4,265,204

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64-2	DUPREE	0.8%	\$ 547,400	364.9	\$ 1,371,911	
20-1	EAGLE BUTTE	1.5%	\$ 589,174	380.0	\$ 1,428,800	
23-1	EDGEMONT	1.1%	\$ 504,071	122.0	\$ 458,720	
22-5	EDMUNDS CENTRAL	0.1%	\$ 1,625,268	132.0	\$ 1,199,253	
16-2	ELK MOUNTAIN	2.4%	\$ 177,133	14.7	\$ 55,310	
61-7	ELK POINT-JEFFERSON	3.0%	\$ 2,223,533	687.0	\$ 2,583,120	
05-3	ELKTON	0.9%	\$ 1,363,665	363.2	\$ 1,417,796	
28-2	ESTELLINE	1.2%	\$ 1,178,747	262.6	\$ 987,263	
17-1	ETHAN	0.9%	\$ 548,637	279.0	\$ 1,049,040	
44-1	EUREKA	0.3%	\$ 1,449,528	158.0	\$ 887,280	
46-2	FAITH	0.6%	\$ 436,210	185.0	\$ 695,600	
24-4	FAULKTON AREA	0.5%	\$ 2,900,066	374.0	\$ 1,406,240	
50-3	FLANDREAU	0.9%	\$ 1,840,470	705.3	\$ 2,651,853	
14-1	FLORENCE	0.2%	\$ 512,050	313.4	\$ 1,178,196	
06-2	FREDERICK AREA	0.4%	\$ 985,254	177.3	\$ 666,535	
33-1	FREEMAN	1.3%	\$ 1,536,351	421.5	\$ 1,584,802	
49-4	GARRETSON	2.9%	\$ 1,169,205	456.4	\$ 1,716,214	
63-1	GAYVILLE-VOLIN	0.6%	\$ 486,110	257.0	\$ 966,320	
53-1	GETTYSBURG	0.5%	\$ 990,133	221.0	\$ 830,960	
26-4	GREGORY	0.7%	\$ 1,051,866	407.3	\$ 1,531,486	
06-6	GROTON AREA	0.4%	\$ 4,182,035	596.5	\$ 2,242,727	
27-1	HAAKON	0.1%	\$ 1,646,736	323.8	\$ 1,217,526	
28-3	HAMLIN	3.1%	\$ 2,300,724	841.0	\$ 3,162,160	
30-1	HANSON	1.2%	\$ 1,268,449	377.3	\$ 1,418,460	
31-1	HARDING COUNTY	0.5%	\$ 1,111,636	221.0	\$ 1,366,780	
41-2	HARRISBURG	7.0%	\$ 12,496,122	6,072.0	\$ 22,830,682	
14-2	HENRY	0.5%	\$ 416,760	190.0	\$ 714,400	
10-1	HERREID	0.3%	\$ 710,536	138.0	\$ 547,359	
34-2	HIGHMORE-HARROLD	0.3%	\$ 2,452,607	231.2	\$ 869,312	
51-2	HILL CITY	2.5%	\$ 2,076,456	498.4	\$ 1,873,984	
56-6	HITCHCOCK-TULARE	0.1%	\$ 2,123,141	224.0	\$ 1,383,653	
23-2	HOT SPRINGS	2.5%	\$ 1,714,295	728.8	\$ 2,740,288	
53-2	HOVEN	0.2%	\$ 1,980,636	105.0	\$ 394,800	
48-3	HOWARD	1.4%	\$ 2,522,708	334.0	\$ 1,744,507	
02-2	HURON	0.9%	\$ 4,483,114	2,949.1	\$ 11,088,691	
22-6	IPSWICH	0.9%	\$ 2,376,602	408.1	\$ 2,112,516	
13-3	IRENE - WAKONDA	0.4%	\$ 1,579,100	275.4	\$ 1,035,579	
02-3	IROQUOIS	0.6%	\$ 1,673,308	213.1	\$ 813,450	
37-3	JONES COUNTY	0.2%	\$ 1,086,280	184.0	\$ 691,840	
35-2	KADOKA AREA	0.2%	\$ 1,198,040	293.0	\$ 1,101,680	
07-2	KIMBALL	0.4%	\$ 1,532,768	350.1	\$ 1,371,666	
38-3	LAKE PRESTON	1.4%	\$ 1,046,599	175.0	\$ 658,000	
45-5	LANGFORD	0.5%	\$ 1,625,414	225.0	\$ 846,000	
40-1	LEAD-DEADWOOD	3.6%	\$ 3,917,749	658.1	\$ 2,474,306	
52-4	LEMMON	0.5%	\$ 1,228,140	284.3	\$ 1,068,968	
41-4	LENNOX	2.1%	\$ 2,567,347	1,151.9	\$ 4,331,294	

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44-2	LEOLA	0.3%	\$ 1,357,449	192.0	\$ 936,613	
42-1	LYMAN	0.6%	\$ 2,035,999	345.0	\$ 1,297,200	
39-2	MADISON CENTRAL	1.5%	\$ 3,287,792	1,195.0	\$ 4,493,087	
60-3	MARION	0.5%	\$ 900,483	203.0	\$ 763,280	
43-7	MCCOOK CENTRAL	0.9%	\$ 1,392,003	437.5	\$ 1,645,038	
15-1	MCINTOSH	0.3%	\$ 390,754	122.0	\$ 458,720	
15-2	MCLAUGHLIN		\$ -	408.4		\$ 632,203
46-1	MEADE	2.5%	\$ 7,550,107	3,028.4	\$ 11,386,671	
33-2	MENNO	0.6%	\$ 1,010,272	251.0	\$ 943,760	
25-4	MILBANK	1.5%	\$ 3,335,458	1,009.2	\$ 3,794,479	
29-4	MILLER AREA	0.2%	\$ 3,884,004	470.0	\$ 2,278,521	
17-2	MITCHELL	1.4%	\$ 5,346,558	2,732.8	\$ 10,275,215	
62-6	MOBRIDGE - POLLOCK	1.0%	\$ 1,043,023	593.1	\$ 2,230,206	
43-2	MONTROSE	1.0%	\$ 708,561	255.0	\$ 958,800	
17-3	MOUNT VERNON	1.9%	\$ 904,196	251.0	\$ 943,760	
51-3	NEW UNDERWOOD	2.6%	\$ 473,544	274.0	\$ 1,030,240	
09-2	NEWELL	0.7%	\$ 875,491	223.9	\$ 1,217,752	
56-7	NORTHWESTERN AREA	0.6%	\$ 2,666,441	346.1	\$ 1,301,336	
23-3	OELRICHS	0.7%	\$ 206,502	106.0	\$ 398,560	
65-1	OGLALA LAKOTA	0.5%	\$ 159,451	1,784.3	\$ 6,708,968	
39-6	OLDHAM-RAMONA-RUTLAND	2nd year of new consolidation - only limit this year is \$3.00/thousand				
60-4	PARKER	2.5%	\$ 1,172,733	462.9	\$ 1,740,542	
33-3	PARKSTON	1.1%	\$ 1,750,531	543.1	\$ 2,042,056	
32-2	PIERRE	1.0%	\$ 4,779,324	2,699.1	\$ 10,148,729	
01-1	PLANKINTON	0.6%	\$ 1,123,969	285.0	\$ 1,071,600	
11-5	PLATTE-GEDDES	2.0%	\$ 2,483,435	513.0	\$ 1,928,880	
51-4	RAPID CITY	1.7%	\$ 30,067,118	12,419.8	\$ 46,698,298	
56-4	REDFIELD	0.5%	\$ 2,018,948	510.2	\$ 2,031,497	
54-4	ROSHOLT	0.4%	\$ 666,624	228.0	\$ 857,280	
55-5	SANBORN CENTRAL	1.0%	\$ 1,481,367	198.0	\$ 744,480	
04-3	SCOTLAND	0.7%	\$ 1,272,088	254.4	\$ 956,619	
62-5	SELBY AREA	0.4%	\$ 1,739,906	176.0	\$ 885,794	
49-5	SIOUX FALLS	2.3%	\$ 43,733,578	24,447.7	\$ 91,923,314	
05-5	SIOUX VALLEY	2.4%	\$ 1,542,056	724.6	\$ 2,724,496	
54-2	SISSETON PUBLIC	0.7%	\$ 2,289,908	949.0	\$ 3,568,240	
15-3	SMEE	0.0%	\$ 31,141	183.0	\$ 688,080	
26-5	SOUTH CENTRAL	1.3%	\$ 470,021	83.0	\$ 312,080	
40-2	SPEARFISH	3.0%	\$ 5,779,967	2,403.7	\$ 9,038,062	
57-1	STANLEY COUNTY	0.8%	\$ 1,972,077	421.2	\$ 1,906,512	
54-6	SUMMIT	0.5%	\$ 456,340	172.0	\$ 646,720	
41-5	TEA AREA		\$ -	2,428.6		\$ 3,759,504
20-3	TIMBER LAKE	0.2%	\$ 626,764	369.0	\$ 1,387,440	
66-1	TODD COUNTY	0.3%	\$ 607,699	2,058.1	\$ 7,738,456	
33-5	TRIPP-DELMONT	0.5%	\$ 1,198,592	146.0	\$ 548,960	
49-6	TRI-VALLEY	8.8%	\$ 2,944,707	936.4	\$ 3,520,789	
13-1	VERMILLION	2.1%	\$ 2,880,469	1,393.4	\$ 5,239,222	

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60-6	VIBORG-HURLEY	0.7%	\$ 1,416,683	384.8	\$ 1,446,773	
11-4	WAGNER COMMUNITY	0.8%	\$ 1,289,789	787.0	\$ 2,959,120	
51-5	WALL	0.6%	\$ 961,614	280.0	\$ 1,052,725	
06-5	WARNER	0.6%	\$ 946,199	312.0	\$ 1,173,120	
14-4	WATERTOWN	1.5%	\$ 8,021,098	3,640.5	\$ 13,688,355	
18-3	WAUBAY	1.3%	\$ 573,378	163.0	\$ 612,880	
14-5	WAVERLY	0.3%	\$ 902,737	256.0	\$ 962,560	
18-5	WEBSTER	0.6%	\$ 1,982,374	532.4	\$ 2,001,636	
36-2	WESSINGTON SPRINGS	0.4%	\$ 2,154,691	413.6	\$ 1,652,850	
49-7	WEST CENTRAL	3.9%	\$ 2,702,296	1,422.4	\$ 5,348,186	
01-3	WHITE LAKE	0.5%	\$ 832,101	117.0	\$ 439,920	
47-1	WHITE RIVER		\$ -	402.0		\$ 622,296
12-3	WILLOW LAKE	4.5%	\$ 1,349,350	317.0	\$ 1,415,970	
54-7	WILMOT	0.8%	\$ 708,913	217.0	\$ 815,920	
59-2	WINNER	0.3%	\$ 2,624,360	782.0	\$ 2,940,320	
02-6	WOLSEY-WESSINGTON	0.4%	\$ 1,606,428	303.0	\$ 1,679,555	
55-4	WOONSOCKET	1.1%	\$ 832,604	249.3	\$ 937,180	
63-3	YANKTON	1.6%	\$ 5,585,503	2,908.9	\$ 10,937,351	