



as of 01/20/2026

2024-2025 Profile of Willow Lake 12-3

400 Garfield Ave, Willow Lake, SD 57278-0170

Home County: Clark

Area in Square Miles: 302

Student Data

Fall 2024 PK-12 Enrollment	344
Fall 2024 K-12 Fall Enrollment	329
Fall 2024 State Aid Fall Enrollment	329.00
Open Enrolled Students Rec'd	50
December 2024 Federal Child Count*	36
% Special Needs Students*	10.5%
% Eligible for Free/Reduced Lunch**	35.0%
District Dropout Rate	0.0%
District Attendance Rate	95.3%
Student to Staff Ratio	13.2
Number of Graduates	13

* Child Count data not displayed when student count <10.

** No Free/Red. Lunch Eligible data are displayed when > 90%.

Teaching Staff Data

Average Teacher Salary	\$55,143
Avg Years of Experience	13.5
% with Advanced Degrees	13.8%
Certified Instructional Staff	25.1
Classroom Staff	1.0

American College Test (ACT) *

English	
Math	
Reading	
Science	
Composite Score	
Number Tested	9

*No ACT data displayed when less than ten students are reported.

State Aid Teacher Compensation

Average Teacher Compensation \$69,962

State Aid Funding

General Aid	\$1,471,205
Special Education	\$0
Sparsity	\$0
Extraordinary Cost Fund*	\$0
Total State Aid	\$1,471,205

* Represents approved amount paid to district.

Ending Fund Balance

General	\$758,353
Capital Outlay	\$767,471
Special Education	\$425,476
Impact Aid	\$0

Enrollment Data

	Average Daily Attendance	Average Daily Membership
PK	12.737	14.234
KG-8	245.751	257.238
9-12	65.058	68.838
Total	323.546	340.310

Cost per ADM*

Educational Funds \$11,718

* Includes selected expenditures from General, Capital Outlay, and Special Education

2024 Payable 2025 Taxable Valuations

Agricultural	\$475,564,809
Owner Occupied	\$54,384,387
Other Non-Ag/Utilities	\$63,266,669
Total	\$593,215,865

2024 Payable 2025 Levy per Thousand

Agricultural	\$1.197
Owner Occupied	\$2.679
Other Non-Ag/Utilities	\$5.544
Special Education	\$0.800
Capital Outlay	\$1.530
Bond Redemption	\$1.010

Willow Lake 12-3

Revenue by Fund

	General	Capital Outlay	Special Education
Local	\$1,523,876	\$862,667	\$448,578
County	\$10,688	\$0	\$0
State	\$1,510,590	\$229,550	\$0
Federal	\$167,921	\$541,095	\$0
Total	\$3,213,074	\$1,633,312	\$448,578

Other Fund Data

	Revenue	Expenditures
Impact Aid	\$0	
Bond Redemption	\$554,314	\$554,486
Capital Projects	\$77,406	\$3,559,814
Food Service	\$171,433	\$174,745
Other Enterprise	\$8,508	\$6,637

Expenditure by Fund

	General	Capital Outlay	Special Education
K-12 Instruction	\$1,889,927	\$585,676	\$328,607
PK Instruction	\$29,561	\$0	\$4,123
Adult Instruction	\$0	\$0	\$0
Student/Staff Services	\$212,659	\$37,099	\$72,262
Administration Services	\$466,809	\$0	\$404
Fiscal Services	\$103,353	\$11,650	\$0
Fac./Acquis./Const. Services	\$0	\$267,933	\$0
Operation/Maint. Services	\$317,477	\$337,432	\$0
Transportation Services	\$201,878	\$0	\$0
Other Support Services	\$10,533	\$2,095	\$0
Community Services	\$0	\$0	\$0
Non-Programmed	\$0	\$0	\$0
Debt Service	\$0	\$317,585	\$0
Co-Curricular	\$167,476	\$37,500	\$0
Total Expenditures	\$3,399,673	\$1,596,970	\$405,394

Expenditure by Object Categories*

	Salary	Benefit	Purchased Service	Supply	Property	Other
K-12 Instruction	\$1,625,588	\$447,909	\$73,521	\$155,993	\$493,197	\$8,001
PK Instruction	\$25,284	\$3,546	\$4,122	\$731	\$0	\$0
Adult Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Student/Staff Services	\$181,664	\$42,424	\$59,361	\$1,173	\$37,278	\$120
Administration Services	\$221,540	\$80,740	\$57,550	\$3,445	\$0	\$103,938
Fiscal Services	\$78,525	\$20,839	\$2,007	\$7,142	\$5,516	\$973
Fac./Acquis./Const. Services	\$0	\$0	\$0	\$0	\$3,827,747	\$0
Operation/Maint. Services	\$110,262	\$40,613	\$143,597	\$23,005	\$337,432	\$0
Transportation Services	\$100,058	\$31,147	\$31,926	\$38,747	\$0	\$0
Other Support Services	\$62,233	\$17,376	\$6,117	\$98,683	\$0	\$2,964
Community Services	\$4,129	\$564	\$112	\$1,683	\$0	\$150
Non-Programmed	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$1,800	\$0	\$0	\$870,271
Co-Curricular	\$99,603	\$12,129	\$38,915	\$29,797	\$18,500	\$6,031
Total Expenditures	\$2,508,887	\$697,286	\$419,029	\$360,399	\$4,719,670	\$992,448

*Expenditure category data in the above table includes the sum of ALL K-12 funds operated by the district.