

Capital Outlay Limitation
for Pay 2026

<u>To use this spreadsheet:</u>						
1) Find the School District name in the list.						
2) Note the color of the cell with the school name. That cell color represents the limitation that the district is subject to.						
3) Go to the corresponding colored column to see the maximum tax dollars that the School District will be limited to.						
* 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	Growth % Pay 2026	Max Allowable Growth+3% Pay 2026	2024 Fall Enrollment	Max Allowable \$3,869 Per Student Pay 2026	Max Allowable \$1593 Per Student Pay 2026
06-1	ABERDEEN	3.3%	\$ 9,686,892	4,261.5	\$ 16,487,666	
58-3	AGAR - BLUNT - ONIDA	0.5%	\$ 4,069,654	216.0	\$ 1,469,929	
61-1	ALCESTER-HUDSON	3.4%	\$ 1,580,327	319.0	\$ 1,234,211	
11-1	ANDES CENTRAL	2.9%	\$ 919,652	289.0	\$ 1,118,141	
38-1	ARLINGTON	1.6%	\$ 1,392,022	277.0	\$ 1,071,713	
21-1	ARMOUR	1.6%	\$ 698,678	202.0	\$ 781,538	
04-1	AVON	0.8%	\$ 724,119	215.4	\$ 833,305	
49-1	BALTIC	2.3%	\$ 899,768	546.3	\$ 2,113,441	
09-1	BELLE FOURCHE		\$ -	1,242.8		\$ 1,979,764
03-1	BENNETT COUNTY	0.2%	\$ 774,018	425.3	\$ 1,645,408	
61-2	BERESFORD	3.3%	\$ 2,108,898	650.7	\$ 2,517,636	
25-1	BIG STONE CITY	DISSOLVED				
52-1	BISON	0.2%	\$ 971,702	135.0	\$ 522,315	
04-2	BON HOMME	1.1%	\$ 1,597,999	551.4	\$ 2,133,483	
22-1	BOWDLE	0.3%	\$ 817,039	83.1	\$ 321,630	
49-2	BRANDON VALLEY	5.7%	\$ 10,273,243	5,131.5	\$ 19,853,890	
30-3	BRIDGEWATER-EMERY	0.9%	\$ 1,344,707	317.2	\$ 1,227,247	
45-4	BRITTON - HECLA	0.4%	\$ 2,704,766	469.1	\$ 2,272,119	
05-1	BROOKINGS	2.8%	\$ 7,094,948	3,522.6	\$ 13,629,094	
26-2	BURKE	1.5%	\$ 643,024	214.0	\$ 827,966	
43-1	CANISTOTA	1.9%	\$ 786,955	299.4	\$ 1,158,495	
41-1	CANTON	2.2%	\$ 2,458,362	896.7	\$ 3,469,448	
28-1	CASTLEWOOD	2.4%	\$ 921,606	341.0	\$ 1,319,329	
60-1	CENTERVILLE	0.8%	\$ 992,217	252.0	\$ 974,988	
07-1	CHAMBERLAIN	0.8%	\$ 2,299,997	858.3	\$ 3,320,879	
39-1	CHESTER AREA	1.0%	\$ 1,336,549	547.0	\$ 2,116,343	
12-2	CLARK	1.2%	\$ 2,587,082	470.0	\$ 1,818,430	
50-5	COLMAN-EGAN	0.6%	\$ 956,407	331.0	\$ 1,280,639	
59-3	COLOME CONSOLIDATED	0.5%	\$ 1,099,944	130.8	\$ 506,065	
21-3	CORSICA-STICKNEY	0.9%	\$ 1,737,002	249.0	\$ 963,381	
16-1	CUSTER	1.8%	\$ 4,037,286	871.4	\$ 3,843,169	
61-8	DAKOTA VALLEY	4.0%	\$ 4,171,804	1,339.0	\$ 5,180,746	
38-2	DE SMET	1.3%	\$ 1,592,555	343.0	\$ 1,327,067	
49-3	DELL RAPIDS	2.1%	\$ 2,547,034	975.6	\$ 3,774,480	
05-6	DEUBROOK AREA	1.2%	\$ 1,820,528	403.0	\$ 1,559,207	

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19-4	DEUEL	1.0%	\$ 2,467,245	523.4	\$ 2,024,957	
56-2	DOLAND	0.3%	\$ 1,767,678	138.0	\$ 533,922	
51-1	DOUGLAS		\$ -	2,775.3		\$ 4,421,005
64-2	DUPREE	0.5%	\$ 565,467	350.3	\$ 1,355,311	
20-1	EAGLE BUTTE	0.8%	\$ 604,540	378.0	\$ 1,462,482	
23-1	EDGEMONT	1.0%	\$ 519,801	112.0	\$ 433,328	
22-5	EDMUNDS CENTRAL	0.6%	\$ 1,685,411	131.0	\$ 1,035,489	
16-2	ELK MOUNTAIN	2.2%	\$ 185,707	12.0	\$ 46,428	
61-7	ELK POINT-JEFFERSON	4.7%	\$ 2,360,419	697.0	\$ 2,696,693	
05-3	ELKTON	0.7%	\$ 1,411,399	351.3	\$ 1,430,196	
28-2	ESTELLINE	1.7%	\$ 1,236,517	274.9	\$ 1,063,704	
17-1	ETHAN	0.6%	\$ 567,841	270.0	\$ 1,044,630	
44-1	EUREKA	0.4%	\$ 1,498,812	154.2	\$ 892,750	
46-2	FAITH	0.3%	\$ 448,430	181.0	\$ 700,289	
24-4	FAULKTON AREA	0.5%	\$ 3,001,568	386.0	\$ 1,493,434	
50-3	FLANDREAU	1.1%	\$ 1,912,058	730.1	\$ 2,824,912	
14-1	FLORENCE	0.5%	\$ 530,999	324.5	\$ 1,255,336	
06-2	FREDERICK AREA	0.5%	\$ 1,022,598	173.0	\$ 669,337	
33-1	FREEMAN	0.9%	\$ 1,593,208	428.2	\$ 1,656,822	
49-4	GARRETSON	2.0%	\$ 1,213,522	475.8	\$ 1,840,909	
63-1	GAYVILLE-VOLIN	0.2%	\$ 503,118	255.0	\$ 986,595	
53-1	GETTYSBURG	0.7%	\$ 1,025,676	215.0	\$ 831,835	
26-4	GREGORY	1.2%	\$ 1,101,329	419.5	\$ 1,622,852	
06-6	GROTON AREA	0.4%	\$ 4,324,224	570.0	\$ 2,205,330	
27-1	HAAKON	0.7%	\$ 1,712,635	328.0	\$ 1,268,839	
28-3	HAMLIN	2.7%	\$ 2,395,193	867.0	\$ 3,354,423	
30-1	HANSON	0.9%	\$ 1,314,124	371.0	\$ 1,435,399	
31-1	HARDING COUNTY	0.2%	\$ 1,142,997	226.5	\$ 1,420,834	
41-2	HARRISBURG	5.8%	\$ 13,472,183	6,191.4	\$ 23,954,681	
14-2	HENRY	0.2%	\$ 430,512	180.0	\$ 696,420	
10-1	HERREID	0.7%	\$ 738,610	138.0	\$ 533,922	
34-2	HIGHMORE-HARROLD	0.2%	\$ 2,531,091	214.2	\$ 828,740	
51-2	HILL CITY	2.1%	\$ 2,172,425	507.4	\$ 1,963,131	
56-6	HITCHCOCK-TULARE	0.9%	\$ 2,210,223	221.0	\$ 1,388,825	
23-2	HOT SPRINGS	2.4%	\$ 1,800,017	691.9	\$ 2,677,116	
53-2	HOVEN	0.2%	\$ 2,045,997	113.0	\$ 437,197	
48-3	HOWARD	0.8%	\$ 2,608,538	337.0	\$ 1,505,722	
02-2	HURON	0.9%	\$ 4,666,922	3,082.8	\$ 11,927,315	
22-6	IPSWICH	0.8%	\$ 2,464,538	430.1	\$ 2,224,862	
13-3	IRENE - WAKONDA	0.4%	\$ 1,632,790	277.1	\$ 1,071,984	
02-3	IROQUOIS	0.6%	\$ 1,731,874	214.0	\$ 827,966	
37-3	JONES COUNTY	0.5%	\$ 1,126,479	180.0	\$ 696,420	
35-2	KADOKA AREA	0.4%	\$ 1,237,573	271.8	\$ 1,051,710	

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07-2	KIMBALL	1.0%	\$ 1,587,912	340.1	\$ 1,371,139	
38-3	LAKE PRESTON	0.9%	\$ 1,085,228	164.0	\$ 634,516	
45-5	LANGFORD	0.5%	\$ 1,679,052	246.5	\$ 953,709	
40-1	LEAD-DEADWOOD	3.5%	\$ 4,245,574	637.8	\$ 2,467,571	
52-4	LEMMON	0.4%	\$ 1,266,216	283.8	\$ 1,098,061	
41-4	LENNOX	2.3%	\$ 2,693,127	1,126.0	\$ 4,356,378	
44-2	LEOLA	1.0%	\$ 1,425,414	195.0	\$ 960,535	
42-1	LYMAN	0.4%	\$ 2,109,287	309.0	\$ 1,195,521	
39-2	MADISON CENTRAL	1.2%	\$ 3,412,765	1,172.2	\$ 4,535,164	
60-3	MARION	0.3%	\$ 930,199	203.0	\$ 785,407	
43-7	MCCOOK CENTRAL	1.2%	\$ 1,454,655	421.6	\$ 1,631,286	
15-1	MCINTOSH	0.1%	\$ 404,076	122.0	\$ 472,018	
15-2	MCLAUGHLIN		\$ -	429.4		\$ 684,034
46-1	MEADE	1.7%	\$ 7,942,427	3,028.8	\$ 11,718,311	
33-2	MENNO	1.8%	\$ 1,062,853	252.0	\$ 974,988	
25-4	MILBANK	2.7%	\$ 3,542,448	974.8	\$ 3,771,617	
29-4	MILLER	0.4%	\$ 4,019,952	483.5	\$ 2,382,074	
17-2	MITCHELL	1.6%	\$ 5,608,570	2,636.4	\$ 10,200,348	
62-6	MOBRIDGE - POLLOCK	0.5%	\$ 1,072,262	598.7	\$ 2,316,448	
43-2	MONTROSE	1.3%	\$ 738,319	257.0	\$ 994,333	
17-3	MOUNT VERNON	1.3%	\$ 943,076	244.0	\$ 944,036	
51-3	NEW UNDERWOOD	2.0%	\$ 495,338	280.1	\$ 1,083,630	
09-2	NEWELL	0.7%	\$ 907,884	215.0	\$ 1,054,635	
56-7	NORTHWESTERN AREA	0.3%	\$ 2,746,457	374.1	\$ 1,447,393	
23-3	OELRICHS	2.5%	\$ 218,807	113.0	\$ 437,197	
65-1	OGLALA LAKOTA	0.0%	\$ 163,981	1,632.2	\$ 6,315,059	
39-6	OLDHAM-RAMONA-RUTLAND	0.6%	\$ 1,731,853	274.00	\$ 1,060,106	
60-4	PARKER	1.7%	\$ 1,217,377	453.8	\$ 1,755,675	
33-3	PARKSTON	1.3%	\$ 1,832,819	535.2	\$ 2,070,689	
32-2	PIERRE	0.8%	\$ 4,944,245	2,761.1	\$ 10,682,696	
01-1	PLANKINTON	0.8%	\$ 1,166,679	266.5	\$ 1,031,089	
11-5	PLATTE-GEDDES	2.0%	\$ 2,612,573	524.5	\$ 2,029,097	
51-4	RAPID CITY	1.7%	\$ 32,622,823	12,194.8	\$ 47,181,759	
56-4	REDFIELD	0.6%	\$ 2,093,651	499.5	\$ 2,014,523	
54-4	ROSHOLT	0.5%	\$ 689,022	225.0	\$ 870,525	
55-5	SANBORN CENTRAL	0.5%	\$ 1,527,318	205.0	\$ 793,145	
04-3	SCOTLAND	0.7%	\$ 1,324,244	241.4	\$ 933,938	
62-5	SELBY AREA	0.4%	\$ 1,799,063	181.0	\$ 925,523	
49-5	SIOUX FALLS	1.9%	\$ 45,832,956	24,330.6	\$ 94,135,130	
05-5	SIOUX VALLEY	1.0%	\$ 1,614,389	743.9	\$ 2,878,072	
54-2	SISSETON PUBLIC	0.5%	\$ 2,379,197	954.2	\$ 3,691,606	
15-3	SMEE	0.0%	\$ 32,075	175.0	\$ 677,075	
26-5	SOUTH CENTRAL	0.8%	\$ 486,244	79.1	\$ 305,922	

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40-2	SPEARFISH	5.6%	\$ 6,229,671	2,403.8	\$ 9,300,109	
57-1	STANLEY COUNTY	0.8%	\$ 2,051,355	436.6	\$ 2,029,978	
54-6	SUMMIT	0.9%	\$ 529,109	172.0	\$ 665,468	
41-5	TEA AREA		\$ -	2,537.3		\$ 4,041,839
20-3	TIMBER LAKE	1.0%	\$ 652,466	351.0	\$ 1,358,019	
66-1	TODD COUNTY	0.4%	\$ 629,760	1,988.1	\$ 7,691,959	
33-5	TRIPP-DELMONT	0.9%	\$ 1,258,573	154.0	\$ 595,826	
49-6	TRI-VALLEY	6.8%	\$ 3,248,340	956.0	\$ 3,698,764	
13-1	VERMILLION	4.0%	\$ 3,055,709	1,346.3	\$ 5,208,835	
60-6	VIBORG-HURLEY	1.1%	\$ 1,473,345	389.3	\$ 1,506,124	
11-4	WAGNER COMMUNITY	1.6%	\$ 1,356,788	820.0	\$ 3,172,580	
51-5	WALL	1.1%	\$ 1,000,074	273.9	\$ 1,059,642	
06-5	WARNER	0.3%	\$ 975,537	313.0	\$ 1,210,997	
14-4	WATERTOWN	1.8%	\$ 8,365,890	3,551.3	\$ 13,740,134	
18-3	WAUBAY	0.9%	\$ 592,884	168.0	\$ 649,992	
14-5	WAVERLY	0.2%	\$ 933,428	263.0	\$ 1,017,547	
18-5	WEBSTER	0.6%	\$ 2,055,722	540.0	\$ 2,089,260	
36-2	WESSINGTON SPRINGS	0.3%	\$ 2,227,948	447.5	\$ 1,829,014	
49-7	WEST CENTRAL	2.6%	\$ 2,829,600	1,431.1	\$ 5,536,849	
01-3	WHITE LAKE	0.4%	\$ 859,561	120.0	\$ 464,280	
47-1	WHITE RIVER		\$ -	402.0		\$ 640,386
12-3	WILLOW LAKE	1.8%	\$ 1,506,201	329.0	\$ 1,496,551	
54-7	WILMOT	1.0%	\$ 735,848	221.4	\$ 856,713	
59-2	WINNER	0.4%	\$ 2,716,215	784.0	\$ 3,033,296	
02-6	WOLSEY-WESSINGTON	0.2%	\$ 1,657,834	301.0	\$ 1,442,689	
55-4	WOONSOCKET	0.3%	\$ 855,948	252.0	\$ 974,988	
63-3	YANKTON	1.3%	\$ 5,813,425	2,841.6	\$ 10,994,073	