

NOTICE OF BUDGET HEARING

Dakota Valley Board of Education
Board Room
July 13, 2026
Annual Meeting
6:00 PM

The Dakota Valley Board of Education will conduct a public budget hearing for the proposed Fiscal Year 2027 School Budgets at the Board Room at 6:00pm on July 13, 2026. Anyone who wishes to comment on the proposed budgets may do so at this time.

Jill Sponder
Business Manager

Posted July 7, 2026

Publish July 10, 2026

Dakota Valley School District 2026-27 Budget

GENERAL FUND

REVENUES:

TAXES:

AD VALOREM TAXES	4,275,193
GROSS RECEIPTS TAXES	56,279
PENALTIES AND INTEREST ON TAXES	

EARNINGS ON INVESTMENTS AND DEPOSITS:

INVESTMENT EARNINGS	10,000
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COCURRICULAR ACTIVITIES:

ADMISSIONS	55,000
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OTHER REVENUE FROM LOCAL SOURCES

CONTRIBUTIONS AND DONATIONS	7,500
CHARGES FOR SERVICES	
OTHER	100,000
SALE OF SURPLUS PROPERTY	

REVENUE FROM INTERMEDIATE SOURCES:

COUNTY APPORTIONMENT	167,081
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REVENUE FROM STATE SOURCES

GRANTS - IN - AID:

STATE AID	5,793,714
BANK FRANCHISE TAX	204,871
SCHOOL AND PUBLIC LANDS	143,205
MEDICAID	

REVENUE FROM FEDERAL SOURCES:

RESTRICTED GRANTS-IN-AID	141,510
TRANSFER FROM CAPITAL OUTLAY FUND	1,200,000
USE OF FUND BALANCE	144,102

TOTAL REVENUE:

12,298,455

EXPENDITURES:

INSTRUCTION:

REGULAR PROGRAMS

ELEMENTARY	2,087,726
MIDDLE SCHOOL	2,201,741
HIGH SCHOOL	2,052,744

SPECIAL PROGRAMS:

GIFTED AND TALENTED	
PROGRAMS FOR EDUCATIONALLY DEPRIVED	362,585
OTHER SPECIAL PROGRAMS	40,916

SUPPORT SERVICES:

PUPILS:

GUIDANCE	364,269
HEALTH	117,011
PSYCHOLOGICAL	

SUPPORT SERVICES INSTRUCTIONAL STAFF:

IMPROVEMENT OF INSTRUCTION	44,368
EDUCATIONAL MEDIA	499,831

SUPPORT SERVICES - GENERAL ADMINISTRATION

BOARD OF EDUCATION	126,592
EXECUTIVE ADMINISTRATION	216,005

SUPPORT SERVICES - SCHOOL ADMINISTRATION:

OFFICE OF THE PRINCIPAL	875,287
OTHER	200

SUPPORTS SERVICES - BUSINESS:

FISCAL SERVICES	255,609
OPERATION AND MAINTENANCE OF PLANT	1,398,212
PUPIL TRANSPORTATION	767,340
INTERNAL SERVICES	121,092
OTHER SERVICES	

NONPROGRAMMED CHARGES:

DEBT SERVICE

COTINGENCIES

COCURRICULAR ACTIVITES:

ACTIVITY DIRECTOR	217,034
MALE ACTIVITES	148,401
FEMALE ACTIVITES	132,153
TRANSPORTATION	106,250
COMBINED ACTIVITIES	163,089

TOTAL EXPENDITURES:

12,298,455

SPECIAL EDUCATION

REVENUES:

TAXES:

AD VALOREM TAXES	2,070,852
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REVENUE FROM STATE SOURCES

GRANTS - IN - AID:

STATE AID	103,966
MEDICAID	1,000

REVENUE FROM FEDERAL SOURCES:

RESTRICTED GRANTS-IN-AID	308,649
USE OF FUND BALANCE	291,512

TOTAL REVENUE:

2,775,979

EXPENDITURES:

SPECIAL PROGRAMS

PROGRAMS FOR SPECIAL EDUCATION	2,114,473
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SUPPORT SERVICES

PSYCHOLOGICAL	110,592
SPEECH PATHOLOGY	258,394
STUDENT THERAPY SERVICES	122,297
ORIENTATION AND MOBILITY SERVICES	

SUPPORT SERVICES - SPECIAL EDUCATION

SPECIAL EDUCATION ADMINISTRATIVE COSTS	170,223
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TOTAL EXPENDITURES:

2,775,979

CAPITAL OUTLAY

REVENUES:

TAXES:

AD VALOREM TAXES 3,692,085

OTHER REVENUE FROM LOCAL SOURCES

OTHER

REVENUE FROM FEDERAL SOURCES:

TRANSFER FROM ES BOND

USE OF FUND BALANCE 1,306,625

TOTAL REVENUE:

4,998,710

EXPENDITURES:

INSTRUCTION:

REGULAR PROGRAMS

ELEMENTARY 92,212

MIDDLE SCHOOL 220,971

HIGH SCHOOL 178,887

SUPPORT SERVICES INSTRUCTIONAL STAFF:

IMPROVEMENT OF INSTRUCTION

EDUCATIONAL MEDIA 24,201

SUPPORTS SERVICES - BUSINESS:

FISCAL SERVICES 35,016

OPERATION AND MAINTENANCE OF PLANT 2,534,330

PUPIL TRANSPORTATION 228,310

INTERNAL SERVICES

SUPPORT SERVICES - CENTRAL:

TECHNOLOGY 148,670

BOARD OF EDUCATION 186,113

DEBT SERVICE

25,000

COCURRICULAR ACTIVITIES:

ACTIVITY DIRECTOR 125,000

NONPROGRAMMED CHARGES:

TRANSFER OUT TO GENERAL FUND 1,200,000

TOTAL EXPENDITURES:

4,998,710

BOND REDEMPTION FUNDS

REVENUES:

TAXES:

AD VALOREM TAXES 2,698,018

USE OF FUND BALANCE (883,643)

TOTAL REVENUE:

1,814,375

EXPENDITURES:

DEBT SERVICE

PRINCIPAL PAYMENTS 1,100,000

INTEREST PAYMENTS 713,375

OTHER 1,000

NONPROGRAMMED CHARGES:

TRANSFER TO CO

TOTAL EXPENDITURES:

1,814,375

FOOD SERVICE

REVENUES:

SALES TO PUPILS	400,000
SALES TO ADULTS	40,000
ALA CARTE SALES	200,000
NSLP REIMBURSEMENT	200,000
DONATED FOOD COMMODITIES	45,000
CASH APPLIED	184,950
TOTAL REVENUE:	1,069,950

EXPENDITURES:

SUPPORTS SERVICES - BUSINESS:

FOOD SERVICE	1,069,950
TOTAL EXPENDITURES:	1,069,950

DRIVERS EDUCATION

REVENUES:

TUITION	15,000
CASH APPLIED	5,000
TOTAL REVENUE:	20,000

EXPENDITURES:

SUPPORTS SERVICES - BUSINESS:

DRIVERS EDUCATION	20,000
TOTAL EXPENDITURES:	20,000