Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 247 will meet on the 14th day of September 2026 at 6:05 PM at 506 S. Smelter, Cherokee, KS 66724 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at District Office on the district website and will be available at this hearing.

The Amount of 2026 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2026-2027 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2026 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	5,211,617	20.000	5,114,527	20.000	5,021,882	778,785	20.000
Supplemental General (LOB)	08	1,756,951	21.551	1,735,909	21.132	1,732,594	974,010	18.900
SPECIAL REVENUE								
Federal Funds	07	380,375		191,102		187,659		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	48,730		54,710		58,000		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,208,335		1,161,864		1,091,000		
Bilingual Education	14	1,406		0		0		
Virtual Education	15	0		0		11,200		
Capital Outlay	16	900,896	7.999	366,004	7.999	1,346,598	412,271	8.000
Driver Training	18	4,733		760		23,750		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	473,300		430,799		483,100		
Professional Development	26	5,851		7,611		15,000		
Parent Education Program	28	0		11,500		0		
Summer School	29	0		0		0		
Special Education	30	777,482		773,801		834,589		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	140,537		148,854		170,714		
Gifts and Grants	35	134,326		33,327		52,275		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	550,077		548,684		646,761		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	55,772		5,834				
Activity Fund	56	88,365		89,798				
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	0	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	11,738,753	49.550	10,675,084	49.131	11,675,122	2,165,066	46.900
Less: Transfers	105	2,118,539		2,159,642		1,988,200		
NET USD EXPENDITURES	110	9,620,214		8,515,442		9,686,922		
TOTAL USD TAXES LEVIED	115	2,151,613		2,210,461		2,165,066		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

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	Code 99 Line	2024-2025 Actual: Actual Expenditures (1)	2024-2025 Actual: Actual Tax Rate* (2)	2025-2026 Actual: Actual Expenditures (3)	2025-2026 Actual: Actual Tax Rate* (4)	2026-2027 Proposed Budget: Budgeted Expenditures (5)	2026-2027 Proposed Budget: Amount of 2026 Tax to be Levied (6)	2026-2027 Proposed Budget: Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$2,151,613		$2,210,461		$2,165,066		
Assessed Valuation - General Fund	128	$36,230,529		$37,656,809		$38,939,236		
Assessed Valuation - All Other Funds	130	$48,293,062		$50,026,605		$51,533,932		
Assessed Valuation - Capital Outlay	129	$48,212,174		$49,876,574		$51,533,932		
Outstanding Indebtedness, July 1		2024		2025		2026		
General Obligation Bonds	135	0		0		0		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	450,000		400,000		350,000		
TOTAL USD DEBT	155	450,000		400,000		350,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

Exceeding Revenue Neutral for the 2026-2027 School Year

The governing body of Unified School District 247 will meet on the 14th day of September 2026 at 6:00 PM at 506 S. Smelter, Cherokee, KS 66724 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at District Office and will be available at this hearing.

Revenue Neutral

	2025-2026: Actual Taxes Levied (1)	2025-2026: Actual Tax Rate (2)	2025-2026: Revenue Neutral Taxes (3)	2025-2026: Revenue Neutral Tax Rate (4)	2026-2027: Proposed Taxes to be Levied (5)	2026-2027: Proposed Tax Rate (6)
General	$753,136	20.000	$753,136	19.341	$778,785	20.000
ALL OTHER FUNDS						
Supplemental General (LOB)	$1,057,162	21.132	$975,003	18.870	$974,010	18.900
Adult Education	$0	0.000			$0	0.000
Capital Outlay	$400,163	7.999	$400,163	7.765	$412,271	8.000
Cost of Living	$0	0.000			$0	0.000
Special Liability Expense Fund	$0	0.000			$0	0.000
Extraordinary Growth Facilities	$0	0.000			$0	0.000
Bond and Interest #1	$0	0.000			$0	0.000
Bond and Interest #2	$0	0.000			$0	0.000
No-Fund Warrant	$0	0.000			$0	0.000
Special Assessment	$0	0.000			$0	0.000
Temporary Note	$0	0.000			$0	0.000
Historical Museum	$0	0.000			$0	0.000
Public Library Board/District	$0	0.000			$0	0.000
Public Library Board Employee Benefits	$0	0.000			$0	0.000

Revenue Neutral Calculation

	(1)	(2)	(3)	(4)	(5)	(6)
Total Taxes Levied Including General Fund	$2,210,461	49.131	$2,128,302	45.976	$2,165,066	46.900
Total Taxes Levied Excluding General Fund	$1,457,325	29.131	$1,375,166	26.635	$1,386,281	26.900

Board President

Clerk of the Board