

LEGAL CONTINUES FROM 5D

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State of Kansas  
Budget Form USD-A

USD#247  
2025-2026

Notice of Hearing 2025-2026 Budget

The governing body of Unified School District 247 will meet on the 8th day of September 2025 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 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	5,092,351	20.000	5,211,617	20.000	5,283,685	752,676	20.000
Supplemental General (LOB)	08	1,731,255	20.843	1,756,951	21.551	1,795,585	1,057,133	21.135
<b>SPECIAL REVENUE</b>								
Federal Funds	07	645,711		379,200		175,081		
Adult Education	10	0	0.000		0.000	0	0	0.000
Preschool-Aged At-Risk	11	45,131		48,730		54,704		
Adult Supplemental Education	12	0		0		0		
At-Risk Education Fund	13	1,192,172		1,208,335		1,275,700		
Bilingual Education	14	0		1,406		2,500		
Virtual Education	15	0		0		11,200		
Capital Outlay	16	375,175	8.000	900,896	7.999	1,212,499	400,148	8.000
Driver Training	18	322		5,353		10,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	488,819		473,300		536,100		
Professional Development	26	10,763		5,851		21,610		
Parent Education Program	28	22,000		0		15,000		
Summer School	29	0		0		0		
Special Education	30	731,152		777,482		825,646		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	136,668		140,537		173,000		
Gifts and Grants	35	183,752		134,326		18,356		
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		0		
KPERS Special Retirement Contribution	51	575,877		550,077		620,212		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	43,107		55,772				
Activity Fund	56	76,532		88,365				
<b>DEBT SERVICE</b>								
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
<b>COOPERATIVES</b>								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	11,350,817	48.843	11,738,199	49.550	12,034,656	2,209,957	49.135
Less: Transfers	105	2,329,462		2,118,539		2,193,850		
NET USD EXPENDITURES	110	9,021,355		9,619,660		9,841,008		
TOTAL USD TAXES LEVIED	115	2,061,720		2,151,613		2,209,957		

\*Tax Rates are expressed in Mills

Notice of Hearing 2025-2026 Budget								
	Code 99 Line	2023-2024 Actual		2024-2025 Actual		2025-2026 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2025 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	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 Lib	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	<b>\$2,061,720</b>		<b>\$2,151,613</b>		<b>\$2,209,957</b>		
Assessed Valuation - General Fund	128	\$37,565,329		\$36,230,529		\$37,633,822		
Assessed Valuation - All Other Funds	130	\$45,525,630		\$46,293,062		\$50,018,552		
Assessed Valuation - Capital Outlay	129	\$45,525,630		\$46,212,174		\$50,018,552		
<b>Outstanding Indebtedness, July 1</b>								
		2023		2024		2025		
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	500,000		450,000		400,000		
<b>TOTAL USD DEBT</b>	155	<b>500,000</b>		<b>450,000</b>		<b>400,000</b>		

\*Tax Rates are expressed in Mills

*Paul D. Steinhilber* Board President  
*Dan G. Gabel* Clerk of the Board

Exceeding Revenue Neutral for the 2025-2026 School Year							
The governing body of Unified School District 247 will meet on the 8th day of September 2025 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							
	2024-2025		Revenue Neutral Taxes	2025-2026		Revenue Neutral Tax Rate	Proposed Taxes to be Levied
	Actual Taxes Levied	Actual Tax Rate		Proposed Taxes to be Levied	Proposed Tax Rate		
General	\$724,611	20.000	\$724,611	19,255	\$752,676	20.000	
ALL OTHER FUNDS							
Supplemental General (LOB)	\$1,040,730	21.551	\$1,039,021	20,808	\$1,057,133	21.135	
Adult Education	\$0	0.000			\$0	0.000	
Capital Outlay	\$386,264	7.999	\$385,549	7,724	\$400,148	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	\$0	0.000			\$0	0.000	
Public Library Board Employee Benefits	\$0	0.000			\$0	0.000	
Revenue Neutral Calculation							
Total Taxes Levied Including General Fund	\$2,151,613	49.550	\$2,149,281	47,787	\$2,209,957	49.135	
Total Taxes Levied Excluding General Fund	\$1,427,002	29.550	\$1,424,670	29,632	\$1,457,281	29.135	

*Paul D. Steinhilber* Board President  
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Submit your pet for  
Pet of the Week

Email The Morning Sun at  
graphics@morningsun.net

- Photo
- Name
- Breed
- Age
- Favorite toy
- Personality traits
- Interesting facts



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CRYPTO FUN

Determine the code to reveal the answer!

Solve the code to discover words related to learning.  
Each number corresponds to a letter.  
(Hint: 1 = E)

A. 1 6 17 23 19 25 1

Clue: Provide instruction

B. 21 1 13 13 15 11

Clue: Period of learning

C. 6 1 5 3 1 1

Clue: Academic rank

D. 25 1 19 23 2 1 3

Clue: One who instructs

Answers: A. educate B. lesson C. degree D. teacher

FAMILY FUN WORD SEARCH

A I U R E T O G M T D M B T W E K Y V C  
V T W O P D H S G D W B L R O H Z G I Y  
D N Z A K R I G G T H M E A O Y O N E E  
L A U D N L P S P G D H C E C Z C Y R H  
Z R K T R G O E A N T T Z Y M I O E U T  
I O T R R A U H O E U U O L P E Z O T M  
O A O I O C Z I G I S M S V I V A R N H  
U C E P E H T O Y Z W W U Y Z W G P E L  
C D B B R A T N O I T A R B E L E C V K  
C N R O C W V S I K U D S I L B Y H D E  
K A C A E E L N C Y B W V A M Z V L A C  
B W V A Y C R E L K I O U K R K W E N W  
G W H K M I N A L M M G A K M S O M K A  
N G G L N P D A M Z H I R R U A U K C P  
I A U U I S I I D T Z A D E D N Y K A Y  
K M G T D N N N E W P U B N V G R C G Z  
I E H M M G D R G G A Z P L G O A H M V  
H H P B S S E I R O M E M I Z K L M M Z  
E B R W R P S O C Z N K P L A Y Y T E C  
T V C D T Z M G V T B I R T H D A Y U S

Find the words hidden vertically, horizontally, diagonally, and backwards.

WORDS

- ADVENTURE
- BARBECUE
- BIRTHDAY
- BOARD GAMES
- CAMPING
- CELEBRATION
- DANCE
- GAME
- HIKING
- LAUGHTER
- LOVE
- MEMORIES
- MOVIE
- PARK
- PICNIC
- PLAY
- PUZZLE
- ROAD TRIP
- SEASIDE
- SWIMMING
- TOGETHER
- VACATION