

**NOTICE OF BUDGET HEARING**

The governing body of **Dor Cemetery District #4** will meet on **August 25, 2025** at **7:15 P.M.** at 4091 280 Rd, Cedar, KS 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 is available at Smith County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Proposed Estimated Tax Rate*
General	2,082	2.057	3,700	1.439	6,234	2.861
Totals	2,082	2.057	3,700	1.439	6,234	2.861
Revenue Neutral Rate** 1.553						
Less: Transfers	0		0		0	
Net Expenditures	2,082		3,700		6,234	
Total Tax Levied	2,863		2,863		XXXXXXXXXXXXXXX	
Assessed Valuation	1,392,127		1,989,159		1,841,980	

Outstanding Indebtedness, Jan 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Gary Nonamaker, Officer

**NOTICE OF BUDGET HEARING**

The governing body of **City of Gaylord** will meet on September 10, 2025 at 7:30 p.m. at Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Proposed Estimated Tax Rate*
General	69,303	33.713	52,500	33.754	61,500	30.787
Library	2,554	4.856	2,266		2,310	1.955
Special Highway	6,809		3,021		7,856	
Water	62,944		48,500		165,837	
Sewer/Trash	31,226		30,000		55,984	
Special Fire	11,992		5,000		27,797	
Totals	184,827	38.569	141,287	38.193	321,284	34.217
Revenue Neutral Rate** 34.218						

Outstanding Indebtedness, Jan 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Kim Hland, Official Title: City Clerk

**NOTICE OF BUDGET HEARING**

The governing body of **Houston Township** will meet on **August 25, 2025** at **3:00 P.M.** at the Dennis Lehmann Residence, Gaylord, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,986	1.222	5,499	0.785	5,514	0.834
Totals	2,986	1.222	5,499	0.785	5,514	0.834
Funds Supported by Township Only - Revenue Neutral Rate** 0.834						
Less: Transfers	0		0		0	
Net Expenditure	2,986		5,499		5,514	
Total Tax Levied	2,776		2,776		XXXXXXXXXXXXXXX	
Total Assessed Valuation	2,272,067		3,536,699		3,327,526	
Township Assessed Valuation Only					2,757,748	

Outstanding Indebtedness, Jan 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Dennis Lehmann, Township Treasurer

**Notice of Hearing 2025-2026 Budget**

The governing body of Unified School District 237 will meet on the 8th day of September 2025 at 6:50 PM at 216 S. Jefferson, Smith Center, KS 66667 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.

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)
OPERATING						
General	4,818,243	20.000	4,795,187	20.000	4,941,200	939,915
Supplemental General (LOB)	1,527,752	22.529	1,586,543	20.770	1,648,040	1,182,614
SPECIAL REVENUE						
Federal Funds	484,489	0.000	129,862	0.000	117,411	0.000
Adult Education	59,944	0.000	66,080	0.000	96,832	0.000
Preschool-Aged At-Risk	12	0.000	0	0.000	0	0.000
At-Risk Education Fund	894,423	0.000	840,841	0.000	705,673	0.000
Bilingual Education	1,100	0.000	0	0.000	3,500	0.000
Virtual Education	0	0.000	0	0.000	0	0.000
Capital Outlay	308,028	8.000	776,738	7.940	1,567,805	448,304
Driver Training	10,626	0.000	9,888	0.000	18,166	0.000
Declining Enrollment	0	0.000	0	0.000	0	0.000
Extraordinary School Program	22	0.000	0	0.000	0	0.000
Food Service	383,402	0.000	387,150	0.000	518,000	0.000
Professional Development	7,831	0.000	6,991	0.000	19,641	0.000
Parent Education Program	28	0.000	14,863	0.000	0	0.000
Summer School	29	0.000	0	0.000	0	0.000
Special Education	1,009,348	0.000	1,032,256	0.000	1,133,162	0.000
Cost of Living	0	0.000	0	0.000	0	0.000
Career and Postsecondary Education	212,769	0.000	236,692	0.000	335,279	0.000
Gifts and Grants	37,900	0.000	117,429	0.000	525,230	0.000
Special Liability Expense Fund	0	0.000	0	0.000	0	0.000
Extraordinary Growth Facilities	0	0.000	0	0.000	0	0.000
Special Reserve Fund	47	0.000	0	0.000	0	0.000
KPERs Special Retirement Contribution	406,699	0.000	382,885	0.000	427,751	0.000
Contingency Reserve	53	0.000	0	0.000	0	0.000
Textbook & Student Material Revolving	30,869	0.000	84,129	0.000	0	0.000
Activity Fund	122,188	0.000	80,008	0.000	0	0.000
DEBT SERVICE						
Bond and Interest #1	0	0.000	0	0.000	0	0.000
Bond and Interest #2	0	0.000	0	0.000	0	0.000
No-Fund Warrant	0	0.000	0	0.000	0	0.000
Special Assessment	0	0.000	0	0.000	0	0.000
Temporary Note	0	0.000	0	0.000	0	0.000
COOPERATIVES*						
Special Education	0	0.000	0	0.000	0	0.000
TOTAL USD EXPENDITURES	9,912,851	50.529	10,333,235	48.710	12,057,710	2,571,833
Less: Transfers	2,576,981		2,511,042		1,996,522	
NET USD EXPENDITURES	7,335,870		7,822,193		10,061,188	
TOTAL USD TAXES LEVIED	2,584,984		2,597,453		2,571,833	

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Board Vice President: [Signature]

Clerk of the Board: [Signature]

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of **Post Rock Extension District #1** will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS 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 and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Proposed Estimated Tax Rate*
General	967,180	1.419	1,074,000	1.963	1,411,000	2.410
Debt Service						
Totals	967,180	1.419	1,074,000	1.963	1,411,000	2.410
Revenue Neutral Rate** 1.988						

Outstanding Indebtedness, Jan 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Bret Strine

**Exceeding Revenue Neutral for the 2025-2026 School Year**

The governing body of Unified School District 237 will meet on the 8th day of September 2025 at 6:45 PM at 216 S. Jefferson, Smith Center, KS 66667 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.

	2024-2025		2025-2026	
	Actual Taxes Levied	Actual Tax Rate	Revenue Neutral Taxes	Proposed Taxes to be Levied
General	\$983,674	20.000	\$963,848	20.505
ALL OTHER FUNDS				
Supplemental General (LOB)	\$1,181,843	20.770	\$1,181,894	21.044
Adult Education	\$0	0.000	\$0	0.000
Capital Outlay	\$451,838	7.940	\$451,831	8.045
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	\$2,597,453	48.710	\$2,597,373	49.594
Total Taxes Levied Excluding General Fund	\$1,633,725	28.710	\$1,633,725	29.069

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Board Vice President: [Signature]

Clerk of the Board: [Signature]

**NOTICE OF BUDGET HEARING**

The governing body of **Cemetery District #2-Cedar** will meet on **August 25th, 2025** at **1:00 P.M.** at 25011 G Rd., Cedar, KS 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 is available at Smith County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Proposed Estimated Tax Rate*
General	4,944	1.421	10,200	1.427	17,365	3.653
Totals	4,944	1.421	10,200	1.427	17,365	3.653
Revenue Neutral Rate** 1.526						

Outstanding Indebtedness, July 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Vicki Hutchison

**Notice of Hearing 2025-2026 Budget**

The governing body of **NW Fairview Cemetery District #7** will meet on **August 25th, 2025** at **7:00 P.M.** at 6091 B Rd, Kensington, KS 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 is available at Smith County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

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)
OTHER						
Historical Museum	80	0.000	0	0.000	0	0.000
Public Library Board	82	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0.000	0	0.000	0	0.000
Recreation Commission	84	0.000	0	0.000	0	0.000
Res Comm Emp Benefits & Spec Liab	86	0.000	0	0.000	0	0.000
TOTAL OTHER	120	0.000	0	0.000	0	0.000
TOTAL TAXES LEVIED	125	\$2,584,984	\$2,597,453		\$2,571,833	
Assessed Valuation - General Fund	128	\$47,235,719	\$48,183,714		\$48,995,748	
Assessed Valuation - All Other Funds	130	\$53,054,940	\$56,906,303		\$56,182,990	
Assessed Valuation - Capital Outlay	129	\$53,054,940	\$56,854,695		\$56,182,990	

Outstanding Indebtedness, July 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Board Vice President: [Signature]

Clerk of the Board: [Signature]

**NOTICE OF BUDGET HEARING**

The governing body of **Dor Cemetery District #4** will meet on **August 25, 2025** at **7:15 P.M.** at 4091 280 Rd, Cedar, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Smith County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Proposed Estimated Tax Rate*
General	472	0.458	2,230	0.454	5,195	0.480
Totals	472	0.458	2,230	0.454	5,195	0.480
Revenue Neutral Rate** 0.480						

Outstanding Indebtedness, Jan 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Gary Nonamaker, Township Treasurer

**NOTICE OF BUDGET HEARING**

The governing body of **NW Fairview Cemetery District #7** will meet on **August 25th, 2025** at **7:00 P.M.** at 6091 B Rd, Kensington, KS 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 is available at Smith County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Proposed Estimated Tax Rate*
General	1,408	0.440	2,050	0.333	2,414	0.342
Totals	1,408	0.440	2,050	0.333	2,414	0.342
Revenue Neutral Rate** 0.342						

Outstanding Indebtedness, Jan 1, 2023-2025 table.

*(Published in the Smith County Pioneer Thursday, August 14, 2025.)*

Greg Billings