

NOTICE OF BUDGET HEARING

State of Kansas
September 10, 2025

The governing body of

Dor Cemetery District #4
Smith County

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	Amount of 2025 Ad Valorem Tax
General	2,082	2.037	3,700	1.439	6,234	2,861
Totals	2,082	2.037	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	XXXXXXX
Assessed Valuation	1,392,127	1,989,159	1,841,980

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Gary Nonemaker

Officer

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

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NOTICE OF BUDGET HEARING

The governing body of

Houston Township
Smith County

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*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax
General	2,986	1.222	5,499	0.785	5,514	2,777
Totals	2,986	1.222	5,499	0.785	5,514	2,777

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	XXXXXXX
Total Assessed Valuation	2,272,067	3,536,699	3,327,526
Township Assessed Valuation Only			2,757,748

Outstanding Indebtedness,

	2023	2024	2025
Jan 1	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Dennis Lehmann

Township Treasurer

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Post Rock Extension District #1
Mitchell County

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.

SUPPORTING COUNTRIES

Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

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	Amount of 2025 Ad Valorem Tax
General	967,180	1.419	1,074,000	1.963	1,411,000	907,355
Debt Service						2,410
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355

Revenue Neutral Rate** 1.988

Less: Transfers	0	0	0
Net Expenditures	967,180	1,074,000	1,411,000
Total Tax Levied	541,493	750,537	XXXXXXX
Assessed Valuation:	381,670,967	382,391,260	376,490,607

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Bret Strine

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

NOTICE OF BUDGET HEARING

State of Kansas
September 10, 2025

The governing body of

Cemetery District #2-Cedar
Smith County

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	Amount of 2025 Ad Valorem Tax
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

Less: Transfers	0	0	0
Net Expenditures	4,944	10,200	17,365
Total Tax Levied	3,654	3,654	XXXXXXX
Assessed Valuation	2,572,329	2,560,486	2,393,488

Outstanding Indebtedness,

	2023	2024	2025
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Vicki Hutchison

(Published in the Smith County Pioneer
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NOTICE OF BUDGET HEARING

State of Kansas
September 10, 2025

The governing body of

Dor Cemetery District #2-Cedar
Smith County

will meet on August 25, 2025 at 7:00 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	Amount of 2025 Ad Valorem Tax
General	472	0.458	2,230	0.454	5,195	785
Totals	472	0.458	2,230	0.454	5,195	785

Revenue Neutral Rate** 0.480

Less: Transfers	0	0	0
Net Expenditure	472	2,230	5,195
Total Tax Levied	787	787	XXXXXXX
Assessed Valuation:	1,719,264	1,733,745	1,636,942

Outstanding Indebtedness,

	2023	2024	2025
Jan 1	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Gary Nonemaker

Township Treasurer

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

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	Amount of 2025 Ad Valorem Tax
General	69,303	33.713	52,500	33.754	61,500	17,542
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	19,496

Revenue Neutral Rate** 34.218

Less: Transfers	0	0	0
Net Expenditure	184,827	141,287	321,284
Total Tax Levied	19,506	19,497	XXXXXXX
Assessed			
Valuation	505,735	510,481	569,778

Outstanding Indebtedness,

	2023	2024	2025
January 1,	109,000	99,000	89,000
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	30,869	28,777	24,416
Total	139,869	127,777	113,416

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

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

Kim Mland

Official Title: City Clerk

(Published in the Smith County Pioneer
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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 66967 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	06	4,818,243	20,000	4,795,187	20,000	4,941,200
Supplemental General (LOB)	08	1,527,752	22,529	1,586,543	20,770	1,648,040
SPECIAL REVENUE						
Federal Funds	07	484,488		129,982		117,411
Adult Education	10	0	0.000	0	0.000	0
Preschool-Aged At-Risk	11	56,944		66,080		96,832
Adult Supplemental Education	12	0	0.000	0	0.000	0
At-Risk Education Fund	13	694,423		840,841		705,673
Bilingual Education	14	1,100		3,500		3,500
Virtual Education	15	0	0.000	0	0.000	0
Capital Outlay	16	308,028	8.000	776,738	7.940	1,567,805
Driver Training	18	10,826		9,868		18,166
Declining Enrollment	19	0	0.000	0	0.000	0
Extraordinary School Program	22	0	0.000	0	0.000	0
Food Service	24	383,402		387,150		618,000
Professional Development	26	7,831		9,591		19,641
Parent Education Program	28	0	0.000	14,863		0
Summer School	29	0	0.000	0	0.000	0
Special Education	30	1,008,348		1,032,256		1,133,162
Cost of Living	33	0	0.000	0	0.000	0
Career and Postsecondary Education	34	212,769		239,692		335,279
Gifts and Grants	35	37,900		117,425		525,230
Special Liability Expense Fund	42	0	0.000	0	0.000	0
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0
Special Reserve Fund	47	0	0.000	0	0.000	0
KPERs Special Retirement Contribution	51	406,699		382,885		427,751
Contingency Reserve	53	0	0.000	0	0.000	0
Textbook & Student Material Revolving	55	30,899		84,128		84,128
Activity Fund	58	122,188		80,008		80,008
DEBT SERVICE						
Bond and Interest #1	62	0	0.000	0	0.000	0
Bond and Interest #2	63	0	0.000	0	0.000	0
No-Fund Warrant	66	0	0.000	0	0.000	0
Special Assessment	67	0	0.000	0	0.000	0
Temporary Note	68	0	0.000	0	0.000	0
COOPERATIVES						
Special Education	78	0	0.000	0	0.000	0
TOTAL USD EXPENDITURES	100	9,912,851	50.529	10,333,235	48.710	12,057,710
Less: Transfers	105	2,676,981		2,511,042		1,966,522
NET USD EXPENDITURES	110	7,235,870		7,822,193		10,091,188
TOTAL USD TAXES LEVIED	115	2,584,954		2,597,453		2,571,833