

LEGAL NOTICES

(First published in the Smith Co. Pioneer Thursday, August 6, 2026.)

IN THE DISTRICT COURT OF SMITH COUNTY, KANSAS.

In the Matter of the Estate of William D. Devlin, deceased.

NOTICE TO CREDITORS THE STATE OF KANSAS TO ALL PERSONS CONCERNED:

You are hereby notified that on July 30, 2026, a Petition For

Probate Of Will And Issuance Of Letters Testamentary was filed in this Court by James M. Devlin, designated as the Executor named in the "Last Will and Testament of William D. Devlin", deceased, dated March 10, 2011.

All creditors of the decedent are notified to exhibit their demands against the Estate within the latter of four months from the date of first publication of notice under

K.S.A. 59-2236 and amendments thereto, or if the identity of the creditor is known or reasonably ascertainable, 30 days after actual notice was given as provided by law, and if their demands are not thus exhibited, they shall be forever barred.

James M. Devlin
Petitioner
Richard E. Dietz
Dietz Law Office
115 South First Street

P. O. Box 326
Osborne, Kansas 67473
(785) 346-2157
(785) 346-5650 - Fax
staff@dietz-law.net
Attorney for Petitioner
August 20

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**NOTICE OF HEARING**

Jamie Schwandt is to be served reference case #SM2026LM3 regarding a limited actions chapter 61

suit. Jamie Schwandt-defendant-has been sued in the 17th Judicial District Court of Smith County, Kansas. The defendant must answer the petition or other pleading, or otherwise defend on Thursday, September 10, 2026, at 0900 a.m. at the Smith County District courthouse located at 218 S. Grant St. in Smith Center, Kansas. If the defendant does not answer or otherwise defend, the petition

or other pleading will be taken as true, and judgment, the nature of which must be stated, will be rendered accordingly.

**Respectfully,**  
**Brandt Smith (plaintiff)**  
**633 Copper Fox Pl.**  
**Larkspur, Colorado 80118**  
**720-238-1000**

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LEGAL NOTICES

Notice of Hearing 2026-2027 Budget

The governing body of Unified School District 237 will meet on the 14th day of September 2026 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 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.

Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	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	4,795,187	20.000	4,773,084	20.000	4,885,877	934,421
Supplemental General (LOB)	08	1,586,543	20.770	1,560,140	21.033	1,636,940	1,161,755
SPECIAL REVENUE							
Federal Funds	07	129,982		119,431		110,111	
Adult Education	10	0	0.000	0	0.000	0	0.000
Preschool-Aged At-Risk	11	66,080		69,292		122,767	
Adult Supplemental Education	12	0		0		0	
At-Risk Education Fund	13	640,841		635,768		696,879	
Bilingual Education	14	0		0		2,800	
Virtual Education	15	0		0		0	
Capital Outlay	16	776,738	7.940	321,489	7.991	1,896,199	449,463
Driver Training	18	9,868		5,043		25,506	
Declining Enrollment	19	0	0.000	0	0.000	0	0.000
Extraordinary School Program	22	0		0		0	
Food Service	24	387,149		422,442		659,877	
Professional Development	26	9,591		8,521		17,500	
Parent Education Program	28	14,963		0		0	
Summer School	29	0		0		0	
Special Education	30	1,032,256		977,579		1,353,133	
Cost of Living	33	0	0.000	0	0.000	0	0.000
Career and Postsecondary Education	34	239,692		243,714		359,030	
Gifts and Grants	35	117,589		304,440		905,255	
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0.000
Special Reserve Fund	47	0		0		0	
KPERs Special Retirement Contribution	51	362,985		378,754		446,456	
Contingency Reserve	53	0		0		0	
Textbook & Student Material Revolving	55	84,129		19,920		0	
Activity Fund	56	80,000		115,757		0	
DEBT SERVICE							
Bond and Interest #1	62	0	0.000	0	0.000	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0.000
COOPERATIVES							
Special Education	78	0		0		0	
TOTAL USD EXPENDITURES	100	10,333,398	48.710	9,985,354	49.024	13,123,330	2,545,639
Less: Transfers	105	2,511,042		2,336,145		2,086,396	
NET USD EXPENDITURES	110	7,822,356		7,649,209		11,036,934	
TOTAL USD TAXES LEVIED	115	2,597,453		2,562,777		2,545,639	
1. Supporting District Only							
*Tax Rates are expressed in Mills							
Code 99 Line	2024-2025 Actual		2025-2026 Actual		2026-2027 Proposed Budget		
	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)
OTHER							
Historical Museum	80	0	0.000	0	0.000	0	0.000
Public Library Board/District	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0.000
Rec Comm Emp Benefits & Spec Liab	85	0	0.000	0	0.000	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0.000
TOTAL TAXES LEVIED	125	\$2,597,453		\$2,562,777		\$2,545,639	
Assessed Valuation - General Fund	128	\$48,183,714		\$47,058,269		\$46,721,042	
Assessed Valuation - All Other Funds	130	\$58,906,303		\$56,225,611		\$56,192,918	
Assessed Valuation - Capital Outlay	129	\$58,854,855		\$56,117,392		\$55,182,918	
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		0		400,000		319,889	
TOTAL USD DEBT	155	0		400,000		319,889	
*Tax Rates are expressed in Mills							
Board President Published in the Smith Co. Pioneer, Thursday, August 13, 2026 Clerk of the Board							

NOTICE OF BUDGET HEARING

The governing body of **Dor Cemetery District #4** **Smith County** will meet on August 31, 2026 at 7:00 PM 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 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,139	1.439	4,000	1.553	5,762	2,859	1.598
Totals	3,139	1.439	4,000	1.553	5,762	2,859	1.598
Revenue Neutral Rate**							1.598
Less: Transfers	0		0		0		
Net Expenditures	3,139		4,000		5,762		
Total Tax Levied	2,863		2,861		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,989,159		1,841,980		1,789,164		
Outstanding Indebtedness, Jan 1,		2024		2025		2026	
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. (Published in the Smith Co. Pioneer, Thursday, August 20, 2026)							
**Revenue Neutral Rate as defined by KSA 79-2988							
Gary Nonemaker Treasurer							
Page No. 6							

NOTICE OF BUDGET HEARING

The governing body of **CITY OF GALLIARD** will meet on September 9, 2026 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 2027 Expenditures and Amount of Current Year Estimate for 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Estimate Tax Rate*
General	127,164	33.754	61,500	30.787	95,656	17,541	30.999
Debt Service							
Library	2,698	4.439	2,310	3.431	2,345	1,955	3.455
Special Highway	56		100		13,431		
Water	44,560		45,884		167,125		
Sewer/Trash	27,768		28,357		69,197		
Special Fire	31,867		12,500		13,630		
Totals	234,113	38.193	150,451	34.218	361,384	19,496	34.454
Revenue Neutral Rate**							34.454
Less: Transfers	0		0		0		
Net Expenditure	234,113		150,451		361,384		
Total Tax Levied	19,497		19,497		xxxxxxxxxxxxxxxx		
Assessed Valuation	510,481		569,778		565,854		
Outstanding Indebtedness, January 1,		2024		2025		2026	
G.O. Bonds	99,000		89,000		79,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	28,777		24,416		59,897		
Total	127,777		113,416		138,897		
*Tax rates are expressed in mills. (Published in the Smith Co. Pioneer, Thursday, August 20, 2026)							
**Revenue Neutral Rate as defined by KSA 79-2988							
KIM IFLAND City Official Title: CITY CLERK							

(First published in the Smith County Pioneer August 20, 2026)

TOTAL CASH BALANCE IN TREASURY

July 31, 2026

\$15,885,224.12

GENERAL	\$ 2,615,724.21
ROAD & BRIDGE	\$ 3,125,482.32
SPECIAL MACHINERY	\$ (692,028.15)
NOXIOUS WEED	\$ 293,445.88
MITH COUNTY HEALTH	\$ 719,867.40
APPRAISERS FUND	\$ 123,809.16
ATTERSON FAMILY GRANT	\$ 8,331.20
MIS GRANT/MEMORIAL FUND	\$ 5,203.66
SOLID WASTE	\$ 463,261.91
AMBULANCE SERVICE	\$ 587,665.30
EMPLOYEE BENEFITS	\$ 507,208.50
SPECIAL ALCOHOL FUND	\$ 34,997.24
PARKS & RECREATION	\$ 7,237.04
BOND AND INTEREST	\$ (0.06)
SOLID WASTE EQUIPMENT RES	\$ 157,450.00
LANDFILL POST CLOSURE FUND	\$ 97,500.00
HOSPITAL MAINTENANCE	\$ 79,257.40
SOLID WASTE CAPITAL IMPRO	\$ 520,000.00
MENTAL HEALTH FUND	\$ 34.51
MENTAL RETARDATION FUND	\$ 37.24
SPECIAL BRIDGE FUND	\$ 877,310.73
SPECIAL HIGHWAY FUND	\$ 100,000.00
CONVENTION/VISITOR BUREAU FUND	\$ 7,834.77
OLD HOSPITAL REHAB	\$ 80,775.16
HEALTH CARE SALES TAX	\$ 1,748,114.73
HOSPITAL OPERATING SALES TAX	\$ (100.00)
TAX SALE FUND	\$ 4,282.85
CAPITAL - OLD CLINIC	\$ 19,440.50
CCCA	\$ 3,000.00
AMERICAN RESCUE PLAN ACT	\$ 119.42
LATCF GRANT FUND	\$ 82,000.00
HEALTH RESERVE FUND	\$ 2,685,048.52
AVYROLL CLEARING	\$ 51,643.37
MITH COUNTY VETERAN MEMORIAL	\$ 3,496.61
HERITAGE TRUST FUND	\$ 1,523.00
LOD TECHNOLOGY FUND	\$ 65,630.06
NEW GENERATION E911 FUND	\$ 9,115.24
TATE & LOCAL ASSISTANCE	\$ 9,568.00
DIVERSION FEE FUND	\$ 21,498.07
ROSECUTOR TRAINING FUND	\$ 3,567.43
SPECIAL LAW ENFORCEMENT TRUST	\$ 818.22
ONCEALED WEAPON FUND	\$ 3,908.18
HERIFF VIN FUND	\$ 22,760.46
SEXUAL PREDATOR FUND	\$ 9,549.76
SCROW FUND	\$ 145,051.01
NEIGHBORHOOD REVITALIZATION	\$ 352,134.11
CURRENT TAX-BUDGET YEAR	\$ 488,894.05
BANKRUPTCY HOLDING FUND	\$ 2,837.01
ADVANCE TAX FUND	\$ 173.52
DELINQ PERSONAL PROP TAX	\$ 1,832.31
REAL ESTATE REDEMPTIONS	\$ 50,256.05
RIVERS LICENSE FUND	\$ 39,135.27
MOTOR VEHICLE TAX	\$ 174,323.63
SAME LICENSE FUND	\$ 110.50
MOTOR VEHICLE FUND	\$ 70,412.38
OMP & ISOLATED SALES TAX	\$ 41,220.65
ASSPORT FEES	\$ 18,492.71
LECTION FILING FEE FUND	\$ 3,058.73
PIPID	\$ 18,081.62
IRWIN IRRIGATION - O & M	\$ 13,764.00
EMETERY #7-NW. FAIRVIEW	\$ 56.73
VERNON REINKING, SMITH COUNTY TREASURER FOR THE ABOVE MENTIONED STATE AND COUNTY, DO SOLEMNLY SWEAR THE ABOVE STATEMENT IS COMPLETE, AND TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, SO HELP ME GOD.	
Vernon Reinking SMITH COUNTY TREASURER VERNON REINKING	
(Published in the Smith Co. Pioneer, Thursday, August 20, 2026) Shirley Maxwell SMITH COUNTY CLERK SHIRLEY MAXWELL	
SUBSCRIBED AND SWORN TO THIS FIRST DAY OF AUGUST 2026	

Shop Local First!

Party in the USA

Darby Stephens rides her scooter thru the OFSN parade on Saturday, August 15. This years theme was Party In the USA, celebrating America's 250 birthday.

OFSN

Jade Kirchhoff is all smiles with her face painted like a butterfly during Kensington's Old Fashioned Saturday Night celebration.

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