

**Agenda**  
**Linwood Community Library 2026 Budget Hearing**  
**Tuesday, August 19, 2025 at 7:00 pm**  
**Public Notice**

Melissia Smitka (Chair)  
Aly Evans (Vice Chair)  
Chris Mensch (Secretary)

Sheldon Wheaton (Treasurer)  
Kathy Reno

**Call to Order**

Introduction of Guests, if present

Changes or additions to the agenda, if needed

**Old Business**

- Minutes from August 19, 2024 Budget Hearing

**New Business**

- Notice of budget hearing
- Proposed 2026 budget
- Roll call vote on 2026 budget

**Public Comments – Please state name and address. 2-minute time limit**

**Adjournment**

**Next Regular Board Meeting: Tuesday, August 26, 2025 at 6:30 pm**

# **Linwood Community Library Board Budget Meeting Minutes: August 19, 2024**

## **Call to Order**

**Board Members present: Melissia Smitka, Sheldon Wheaton, Lea Chrisman, Kathy Reno, Chris Mensch, Aly Evans**

**Staff Members present: Dennis Shelton**

**Guests: None**

**The meeting was called to order at: 7:00 P.M. by Melissia Smitka**

## **Minutes from the August 22, 2023 Budget Hearing**

Chris moved to approve the 2023 Budget Hearing Minutes. Aly seconded.  
Motion carried 6/0.

## **Notice of Budget Haring**

Notice was published in Lawrence Journal World on August 4, 2024 and  
The Tonganoxie Mirror August 7, 2024.

## **Proposed Budget for 2025**

Proposed Budget did not exceed Revenue Neutral Rate  
Proposed 2025 Revenue Neutral Rate is 2.699  
(General Fund 2.627 and Employee Benefits 0.072)

**Chris moved to approve the 2025 Proposed Budget as presented.  
Aly seconded the motion. Motion carried 6-0**

## **Roll Call Vote:**

<b>Melissia Smitka</b>	<b>Yes</b>
<b>Sheldon Wheaton</b>	<b>Yes</b>
<b>Aly Evans</b>	<b>Yes</b>
<b>Kathy Reno</b>	<b>Yes</b>
<b>Chris Mensch</b>	<b>Yes</b>
<b>Lea Chrisman</b>	<b>Yes</b>

## **Public Comments**

None

## **Adjournment**

**Sheldon made a motion to adjourn the meeting at 7:14 p.m. Aly seconded.  
Motion carried 6/0.**

*Submitted by: Lea Chrisman; Board Secretary*

**Linwood Community Library Board**

Melissia Smitka: Chair (03/2025)

Aly Evans; Vice-Chair (03/2028)

Sheldon Wheaton; Treasurer (03/2027)

Lea Chrisman: Secretary  
(03/2026)Kathy Reno  
(03/2026)

Chris Mensch (03/2025)

Open Position (03/2027)

**Linwood Community Library Staff Vacant;**

Director

Jayne Hopkins; Youth Services

Teresa Reetz: Adult Programming/Collection

Amy Rosewicz; Programming Assistant Nicole

Oeschlaeger; Library Services Specialist

Susie Henneke; Library Services Specialist

Clara Knipp, Library Service Specialist

Dennis Shelton; Library Services  
Specialist-Acting Administrator

Tracy Tygart: Bookkeeper

**Linwood Community Library Board Committees****Building & Equipment:** Sheldon Wheaton Lea Chrisman**Personnel & Policy:** Melissia Smitka Kathy Reno Chris Mensch**Finance:** Lea Chrisman Sheldon Wheaton*Officer and Committee appointments updated March 26, 2024**Library Staff updated July 29, 2024*

---

Melissia Smitka, Chairperson Date:

---

Lea Chrisman, Secretary Date:

# JOURNAL-WORLD MEDIA.

LAWRENCE JOURNAL-WORLD • TONGANOXIE, MISSOURI

The Lawrence Journal-World  
PO Box 888  
Lawrence, Kansas 66044  
(785) 843-1000  
(800) 578-8748

LINWOOD LIBRARY  
PO BOX 80  
LINWOOD KS 66052

## INVOICE / STATEMENT

Billing Date

07/31/25

Customer Number

10014631

Salesperson

03-Tonganoxie-Peter

Phone:

Page 1 of 1

Date of Insert	Doc Type	Order #	PO #	Description	# of Ins	Units of Measure Lines, Inches or Circulation	Rate	Total	Total Due
07/30/25	INV	10680483		Linwood Library 2025 Budget He Tonganoxie Tearsheet Total for order # : 10680483	1	Public Notices		141.90 3.00	144.90
ACCOUNTS RECEIVABLE			CURRENT	31-60	61-90	90-120	Over 120		
AGING			144.90	.00	.00	.00	.00		

To ensure proper credit to your account, please write your customer number on your check. If you have any questions about your account, please contact Accounts Receivable at (785) 843-1000.

By sending your check, please be aware that you are authorizing The Lawrence Journal-World to use the information on your check to make a one-time electronic debit from your account at the financial institution indicated on your check. This electronic debit will be for the amount of your check.

Terms: Due Upon Receipt - Please detach and return this portion with payment

Billing Date 07/31/25

Customer Number 10014631

PLEASE PAY: \$ 144.90

The Lawrence Journal-World  
PO Box 888  
Lawrence, Kansas 66044

LINWOOD LIBRARY  
PO BOX 80  
LINWOOD KS 66052

## Affidavit in Proof of Publication

STATE OF KANSAS  
Leavenworth County

(Proof on next page)

Kelly Schellman of the Legal Dept. of the Tonganoxie Mirror  
being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and  
published in and of general circulation in Leavenworth  
County, Kansas, with a general paid circulation on a weekly  
basis in Leavenworth County, Kansas, and that said newspaper  
is not a trade, religious or fraternal publication, and which  
newspaper has been admitted to the mails as periodicals class  
matter in said County, and that a notice of which is hereto  
attached, was published in the regular and entire issue of the  
Tonganoxie Mirror

Said newspaper is published six days per week, 52 weeks per  
year; has been so published continuously and uninterruptedly  
in said county and state for a period of more than five years  
prior to the first publication of said notice and been admitted at  
the post office of Tonganoxie in said County as second class  
matter.

That the attached notice is a true copy thereof and was  
published in the regular and entire issue of said newspaper for  
1 consecutive weeks the first publication thereof being made as  
aforesaid on 07/30/2025 with publications being made on the  
following dates:

07/30/2025



Subscribed and sworn to before me this 30th day  
of July, 2025.



Notary Public

My Appointment expires: 8/19/2024

Notary And Affidavit	\$0.00
Additional Copies	\$0.00
Publication Charges	\$144.90
	<u>\$144.90</u>



(First Published in the Tonganoxie Mirror on the 30th of July, 2025)

**NOTICE OF BUDGET HEARING**

The governing body of

Linwood Community Library

Leavenworth County

will meet on 8/19/2025 at 7:00 PM at Linwood Community Library 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 Linwood Community Library and will be available at this hearing.

**SUPPORTING COUNTIES**

Leavenworth County (home 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.

State of Kansas  
Special District

FUND	Prior Year Actual for 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	Proposed Estimated Tax Rate*
General	290,485	2.630	307,592	2.625	589,579	263,895	2.518
Debt Service							
Employee Benefits	11,762	0.146	11,500	0.072	14,695	8,005	0.076
Non-Budgeted Funds							
Totals	302,247	2.776	319,092	2.697	604,274	271,900	2.594
Revenue Neutral Rate **							2.595
Less: Transfers	28,000		28,000		28,000		
Net Expenditures	274,247		291,092		576,274		
Total Tax Levied	272,034		272,033		XXXXXXXXXXXX		
Assessed Valuation	97,947,818		100,835,625		104,813,303		

**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

Linwood Community Library

# CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas  
We, the undersigned, officers of  
**Linwood Community Library**  
certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year ; and  
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	589,579	263,895	#VALUE!
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	14,695	8,005	#VALUE!
Non-Budgeted Funds		8			
<b>Totals</b>		xxxx	604,274	271,900	#VALUE!
Budget Hearing Notice		9	County Clerk's Use Only		
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.595
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2025 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Leavenworth County	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
Total of all counties:			-

Assisted by:  
Brian Nyp CPA

Address:  
P.O. Box 295  
Linwood, Ks 66052

Email:  
brianwnyp@nypcpa.com

Attest: \_\_\_\_\_, 2025

County Clerk

Governing Body

Linwood Community Library  
Leavenworth County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	MVT	RVT	Allocation for Year 2026		
				16/20M Veh	Comm Veh	Watercraft
General	264,733	22,266	535	472	729	362
Debt Service	0	0	0	0	0	0
Employee Benefits	7,300	614	15	13	20	10
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	272,033	22,880	550	485	749	372

County Treas Motor Vehicle Estimate

22,880

County Treas Recreational Vehicle Estimate

550

County Treas 16/20M Vehicle Estimate

485

County Treas Commercial Vehicle Tax Estimate

749

County Treas Watercraft Tax Estimate

372

MVT Factor 0.08411

RVT Factor 0.00202

16/20M Factor 0.00178

Comm Veh Factor 0.00275

Watercraft Factor 0.00137



### Schedule of Transfers

**\*Note:** Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

[illegible]

\*\*\*If leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2026**

Library found in: Linwood Community Library  
Leavenworth County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem Tax	\$264,733	\$263,895
Delinquent Tax	\$2,000	\$3,000
Motor Vehicle Tax	\$22,092	\$22,266
16/20M Vehicle Tax	\$562	\$472
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$289,387	\$289,633
Difference in Total Taxes:	\$246	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$100,835,625	\$104,813,303
Did Assessed Valuation Decrease?	No	
Levy Rate	2.625	2.518
Difference in Levy Rate:	(0.107)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	249,125	269,206	277,419
Receipts:			
Ad Valorem Tax	252,872	264,733	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,405	2,000	3,000
Motor Vehicle Tax	27,834	22,092	22,266
Recreational Vehicle Tax	165	554	535
16/20M Vehicle Tax	338	562	472
Commercial Vehicle Tax	928	655	729
Watercraft Tax	335	397	362
Donations	450	1,500	400
KanRe-E Rate	811	811	800
State Aid Grants	1,203	2,501	1,200
Daily Cash/Other	1,422	1,000	1,000
NEKLS Grants	5,769	6,000	5,500
Other Income	464		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	13,571	13,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>310,566</b>	<b>315,805</b>	<b>48,265</b>
<b>Resources Available:</b>	<b>559,691</b>	<b>585,011</b>	<b>325,684</b>
Expenditures:			
Wages/Benefits	131,748	150,349	217,719
Operating Expenses	68,523	71,289	90,468
Collection	33,020	33,758	43,838
Programing	21,814	21,675	25,874
Capital Outlay	7,381	2,521	15,575
Transfer to Capital Improvement	28,000	28,000	28,000
Cash Reserve (2026 column)			165,000
Miscellaneous			3,105
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>290,485</b>	<b>307,592</b>	<b>589,579</b>
Unencumbered Cash Balance Dec 31	269,206	277,419	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	574,715	547,992	589,579
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		589,579
	Tax Required		263,895
Delinquent Comp Rate:	0.0%		0
	Amount of 2025 Ad Valorem Tax		263,895

### Qualifies for

Linwood Community Library

2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

<b>Debt Service</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	5,589	9,526	6,018
Receipts:			
Ad Valorem Tax	14,063	7,300	XXXXXXXXXXXXXXXXXX
Delinquent Tax	166		
Motor Vehicle Tax	1,123	611	614
Recreational Vehicle Tax	18	15	15
16/20M Vehicle Tax	296	26	13
Commercial Vehicle Tax	17	20	20
Watercraft Tax	16	20	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	15,699	7,992	672
<b>Resources Available:</b>	21,288	17,518	6,690
Expenditures:			
Payroll Expenses	11,762	11,500	14,695
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	11,762	11,500	14,695
Unencumbered Cash Balance Dec 31	9,526	6,018	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	24,000	15,480	14,695
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			14,695
Tax Required			8,005
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			8,005

CPA Summary

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2024 is reported)

Linwood Community Library

### Non-Budgeted Funds

[illegible]

**\*\*\* Note:** These two block figures should agree.

## CPA Summary

# NOTICE OF BUDGET HEARING

The governing body of  
**Linwood Community Library**  
Leavenworth County

State of Kansas  
Special District

will meet on 8/19/2025 at 7:00 PM at Linwood Community Library 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 Linwood Community Library and will be available at this hearing.

**SUPPORTING COUNTIES**  
Leavenworth County (home 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 for 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	Proposed Estimated Tax Rate*
General	290,485	2.630	307,592	2.625	589,579	263,895	2.518
Debt Service							
Employee Benefits	11,762	0.146	11,500	0.072	14,695	8,005	0.076
Non-Budgeted Funds							
Totals	302,247	2.776	319,092	2.697	604,274	271,900	2.594
					Revenue Neutral Rate **		2.595
Less: Transfers	28,000		28,000		28,000		
Net Expenditures	274,247		291,092		576,274		
Total Tax Levied	272,034		272,033		xxxxxxxxxxxxx		
Assessed Valuation	97,947,818		100,835,625		104,813,303		

### Outstanding Indebtedness.

	2023	2024	2025
Jan 1,			
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

Linwood Community Library