

Agenda
Linwood Community Library 2027 Budget Hearing
Tuesday, August 18, 2026 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

New Business

- Notice of 2027 budget hearing
- Proposed 2027 budget
- Roll call vote on 2027 budget

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

Adjournment

Next Regular Board Meeting: Tuesday, August 25, 2026 at 6:30 pm

Linwood Community Library Board of Trustees
Annual Budget Hearing Minutes: August 19, 2025

Board members present: Melissia Smitka, Kathy Reno, Chris Mensch, Aly Evans, Sheldon Wheaton

Staff present: Dennis Shelton

Guests: none

Call to Order: 7:00pm - The meeting was called to order by Melissia Smitka.

Old Business:

A formatting error was identified on the minutes from the August 19, 2024 Budget Hearing meeting. The minutes will be corrected and presented for approval at the August 26, 2025 regular board meeting.

New Business:

- Evidence was presented showing that the Notice of Budget Hearing was published in the Tonganoxie Mirror on July 30, 2025.
- Proposed 2026 budget was reviewed, and Chris made a motion to approve, and Aly seconded. A roll call vote was performed with results as follows:

- | | |
|-------------------|-----|
| ◦ Melissia Smitka | Yes |
| ◦ Aly Evans | Yes |
| ◦ Sheldon Wheaton | Yes |
| ◦ Kathy Reno | Yes |
| ◦ Chris Mensch | Yes |

The vote was 5 to 0 in favor to accept the proposed 2026 budget.

Adjournment:

Sheldon made a motion to adjourn, Aly seconded, and the vote was in favor. The meeting concluded at 7:20pm.

Submitted by: Chris Mensch; Secretary

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
Sheldon Wheaton, Treasurer (03/2027)
Kathy Reno (03/2026)
Chris Mensch, Secretary (03/2029)
Open Position (03/2026)
Open Position (03/2027)

Linwood Community Library Staff

Dennis Shelton, Director
Nicole Oelschlaeger, Library Services
Amy Rosewicz, Collections
Susie Henneke, Adult Programming
Clara Nipp, Youth Services
Tracy Tygart, Bookkeeper

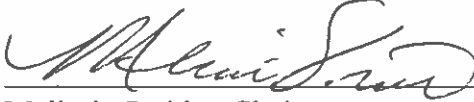
Linwood Community Library Board Committees

Building & Equipment:	Sheldon Wheaton		
Personnel & Policy:	Melissia Smitka	Kathy Reno	Chris Mensch
Finance:	Sheldon Wheaton	Aly Evans	

Officer and Committee appointments updated January 28, 2025

Library Staff updated August 19, 2025

The signatures below affirm that these minutes have been approved by the board of trustees.

 8-20-25
Melissia Smitka, Chairperson Date

 8-26-25
Chris Mensch, Secretary Date

Affidavit in Proof of Publication

STATE OF KANSAS
Leavenworth County

Wesley Zacher 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 weekly for 52 weeks per year; has been so published continuously and uninterrupted 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 08/05/2026 with publications being made on the following dates:

08/05/2026

Wesley Zacher

Subscribed and sworn to before me this 5th day of August, 2026.

Christ K Watkins

Notary Public

My Appointment expires: 7/14/2029

Notary And Affidavit	\$0.00
Additional Copies	\$0.00
Publication Charges	\$150.00
	\$150.00



(First published in the Tonganoxie Mirror on the 5th of August, 2026)

NOTICE OF BUDGET HEARING

The governing body of

Linwood Community Library District #1

Leavenworth County

will meet on 8/18/2026 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 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 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	277,025	2.625	301,186	2.519	677,934	266,105	2.375
Debt Service							
Employee Benefits	11,409	0.072	12,089	0.076	7,926	5,880	0.052
Non-Budgeted Funds							
Totals	288,434	2.697	313,275	2.595	685,860	271,986	2.427
					Revenue Neutral Rate**		
					2.427		
Less: Transfers	28,000		28,000		28,000		
Net Expenditures	260,434		285,275		657,860		
Total Tax Levied	272,033		271,900		xxxxxxxxx		
Assessed Valuation	100,635,625		104,759,179		112,020,847		

Outstanding Indebtedness,

	2024	2025	2026
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 District #1

JOURNAL-WORLD MEDIA

PO Box 888
Lawrence, KS 66044
Phone: (785) 832-2222
Fax: (785) 832-7232
Email: classifieds@ljworld.com

Advertising Invoice

Linwood Community Library
Dennis Shelton
19649 Linwood Rd.
PO Box 80
LINWOOD, KS 66052

Customer No.: 10004465
Customer Phone: (913) 723-3686
Order No.: 10686283
Ad Type: Display
Ad Number: 11657111
Category: Inches

Ad Taker: Wes Zacher

Key Words: Notice of Budget Hearing

Description	Start	Stop	Insertions	Total
Display Advertising				150.00
Tonganoxie	08/05/26	08/05/26	1	

Total: 150.00

Prepaid: 0.00

Total Due: \$150.00

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	277,025	2.625	301,186	2.519	677,934	266,105	2.375
Debt Service							
Employee Benefits	11,409	0.072	12,089	0.076	7,926	5,880	0.052
Non-Budgeted Funds							
Totals	288,434	2.697	313,275	2.595	685,860	271,986	2.427
Revenue Neutral Rate**							2.427
Less: Transfers	28,000		28,000		28,000		
Net Expenditures	260,434		285,275		657,860		
Total Tax Levied	272,033		271,900		xxxxxxxxxx		
Assessed Valuation	100,835,625		104,759,179		112,020,847		

Outstanding Indebtedness,

Jan 1,	<u>2024</u>	<u>2025</u>	<u>2026</u>
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

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas
We, the undersigned, officers of
Linwood Community Library District #1
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 2026 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2026 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			
Fund	K.S.A.				
General	75-2551	6	677,934	266,105	#VALUE!
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	7,926	5,880	#VALUE!
Non-Budgeted Funds		8			
Totals		xxxx	685,860	271,986	#VALUE!
Budget Hearing Notice		9	County Clerk's Use Only		
Combined Rate and Budget Hearing Notice			Nov 1, 2026 Total Assessed Valuation		
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.427
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2026 - 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:
NYP CPA LLC
Brian Nyp CPA
Address:
PO Box 295
Linwood, Ks 66052
Email:
brianwnyp@nypcpa.com

Attest: _____, 2026

County Clerk

Governing Body

Linwood Community Library District #1
Leavenworth County

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

2026 Budgeted Funds	Tax Levy Amount in 2026 Budget	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	263,895	23,194	573	366	982	340
Debt Service	0	0	0	0	0	0
Employee Benefits	8,005	704	17	11	30	10
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	271,900	23,898	590	377	1,012	350

County Treas Motor Vehicle Estimate

23,898

County Treas Recreational Vehicle Estimate

590

County Treas 16/20M Vehicle Estimate

377

County Treas Commercial Vehicle Tax Estimate

1,012

County Treas Watercraft Tax Estimate

350

MVT Factor 0.08789

RVT Factor 0.00217

16/20M Factor 0.00139

Comm Veh Factor 0.00372

Watercraft Factor 0.00129

2027

Linwood Community Library District #1
Leavenworth County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General	Capital Improvement	28,000	28,000	28,000	12-1258
Totals		28000	28000	28000	
Adjustments*					
Adjusted Totals		28000	28000	28000	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
					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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[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: 2027

Library found in: Linwood Community Library District #1
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>2026</u>	Proposed Year <u>2027</u>
Ad Valorem Tax	\$263,895	\$266,105
Delinquent Tax	\$3,000	\$0
Motor Vehicle Tax	\$22,269	\$23,194
16/20M Vehicle Tax	\$459	\$366
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$289,624	\$289,665
Difference in Total Taxes:	\$42	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$104,759,179	\$112,020,847
Did Assessed Valuation Decrease?	No	
Levy Rate	2.519	2.375
Difference in Levy Rate:	(0.144)	
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 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	311,029	352,628	364,853
Receipts:			
Ad Valorem Tax	258,871	263,895	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,396	3,000	
Motor Vehicle Tax	26,241	22,269	23,194
Recreational Vehicle Tax	670	536	573
16/20M Vehicle Tax	324	459	366
Commercial Vehicle Tax	828	729	982
Watercraft Tax	315	353	340
Donations	3,100	650	
KanRe-E Rate	720	1,020	1,020
State Aid Grants	3,128	3,000	3,000
Daily Cash/Other	765	500	500
NEKLS Grants	5,888	6,000	6,000
Other Income	631		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	11,746	11,000	11,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	318,623	313,411	46,976
Resources Available:	629,652	666,039	411,829
Expenditures:			
Wages /Benefits	139,333	157,756	265,285
Operating Expense	64,537	59,891	94,299
Collections	29,646	33,694	48,658
Programing	15,509	21,845	47,619
Capital Outlay	0	0	29,073
Transfer to Capital Funds	28,000	28,000	28,000
Cash Reserve (2027 column)			165,000
Miscellaneous		0	
Does misc. exceed 10% Total Expenditures			
Total Expenditures	277,025	301,186	677,934
Unencumbered Cash Balance Dec 31	352,628	364,853	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	547,992	589,579	677,934
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			677,934
Tax Required			266,105
Delinquent Comp Rate: 0.0%			0
Amount of 2026 Ad Valorem Tax			266,105

Qualifies for

CPA Summary

Linwood Community Library District #1

2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2025/2026/2027 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 2026 Ad Valorem Tax			0

Adopted Budget Employee Benefits	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	7,058	4,567	1,274
Receipts:			
Ad Valorem Tax	7,100	8,005	xxxxxxxxxxxxxxxxxx
Delinquent Tax	254	100	
Motor Vehicle Tax	1,448	611	704
Recreational Vehicle Tax	37	15	17
16/20M Vehicle Tax	16	26	11
Commercial Vehicle Tax	46	20	30
Watercraft Tax	17	20	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	8,919	8,796	772
Resources Available:	15,977	13,363	2,046
Expenditures:			
Employee Benefits	11,409	12,089	7,926
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	11,409	12,089	7,926
Unencumbered Cash Balance Dec 31	4,567	1,274	xxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	15,480	14,695	7,926
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,926
Tax Required			5,880
Delinquent Comp Rate: 0.0%			0
Amount of 2026 Ad Valorem Tax			5,880

CPA Summary

NOTICE OF BUDGET HEARING
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Linwood Community Library District #1
Leavenworth County

State of Kansas
Special District

will meet on 8/18/2006 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 levied.
Detailed budget information is available at Linwood Community Library and will be available at this hearing.

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					Revenue Neutral Rate **		2.427
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Outstanding Indebtedness.

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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Linwood Community Library District #1