

Agenda
Linwood Community Library Board Meeting
Tuesday, June 24, 2025 at 6:30 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

Consent Agenda

All matters on the consent agenda are considered within one motion and will be enacted by one motion. There will be no separate discussion on these items.

- Previous Meeting Minutes
- Treasurer's Report
- Communications for the Board
- Director's report
- Statistical report
- Financial report

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

Bills for payment

Old Business

- Policy Manual
- Building update (CIF)

Committee Reports

- Building & Equipment
- Financial
- Personnel and Policies

New Business

- 2026 Budget
- Credit Cards

Adjournment

Next Regular Board Meeting: Tuesday, July 22, 2025 at 6:30 pm

Linwood Community Library Board of Trustees
Meeting Minutes: May 27, 2025

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

Staff present: Dennis Shelton, Tracy Tygart

Guests: none

Call to Order: 6:35pm - The meeting was called to order by Melissia Smitka

Change to Agenda: A change to the agenda was suggested, to address the Bills for payment first. There were no objections.

Bills for Payment: Sheldon made a motion to approve, and Chris seconded. The vote was in favor.

Consent Agenda: *All matters on the consent agenda are considered and enacted with a single motion, with the exception of any items agreed upon to be removed from the consent agenda.*

Previous Meeting Minutes

Treasurer's Report:

General Fund (GF) Checking account: balance as of 04-30-2025 was \$369,972.57. The GF checking account has been reconciled in Xero through 05-01-2025 noting no difference.

Capitol Improvement Fund (CIF) Checking: account balance as of 04-30-2025 was \$223,124.97. The CIF Checking account has been reconciled in Xero through 05-01-2025 noting no difference.

Petty Cash: Petty cash was counted by Dennis Shelton on 05-02-2025. He stated the total on hand was \$70.85.

Communications for the board: None

Director's Report

Statistical Report

There was a brief discussion regarding the Fly-Fishing presentation by Bass Pro. Dennis shared that the event was well attended (all adults) and that two make-fly kits were raffled off. Sheldon made a motion to accept the consent agenda, Chris seconded, and the vote was in favor.

Financial Report: attached to agenda

Public Comments: None

Old Business:

- **Old Linwood School Building update:**

Linwood school building is now owned by the City of Linwood. Informal discussions heard have suggested that the city would like to consider having the library rent space in the old school building, but no formal communication to this effect has been received by the board.

- **Policy Manual rewrite:**

A special meeting will be held on Monday, June 16, at 6:30pm to consider final reviews of the Policy Manual changes.

- **RISE (Reading Information Space Entertainment) Core Principles:**

Dennis explained that in spite of our small service area, our library strategic plan should be based on 5 years.

Committee Reports:

Building & Equipment: no discussion

Financial: no discussion

Personnel & Policy: no discussion

New Business:

Insurance: Three policy quotes were reviewed. The financial committee reviewed with Dennis, and recommended the policy offered by Chubb, which was also the lowest bid. A motion was made by Mel and seconded by Chris, to proceed to secure the policy from Chub. The vote was in favor.

Credit Card Reports: The itemized reports presented for review were found to be as desired, with invoices, receipts, and spreadsheets.

Insurance for summer concerts: Will be provided by the City of Linwood.

Adjournment:

7:38pm – Chris made a motion to adjourn, Aly seconded, and the vote was in favor.

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
Teresa Reetz, Collections
Amy Rosewicz, Library Services
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 January 28, 2025

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

Melissia Smitka, Chairperson

Date

Chris Mensch, Secretary

Date

Linwood Community Library Board of Trustees
Finance Committee
Meeting Minutes: June 16, 2025

Board members present: Aly Evans, Sheldon Wheaton
Staff present: Dennis Shelton
Meeting Start: 4:45pm

Purpose: Purpose of the meeting was to review the proposed budget with Dennis Shelton, and arrive at a suggestion for the board with regards to approval of the proposed budget.

Additional discussion:

Audits were discussed. The audit during 2025 by Aggler and Gaddert covers financial aspects for the 2024 calendar year. The 2026 audit will be an enhanced audit (for the 2025 calendar year).

The financial committee agreed to recommend approval of the proposed budget at the upcoming board meeting on June 23, 2025.

Meeting End: 5:30pm

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

Melissia Smitka, Chairperson	Date
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Chris Mensch, Secretary	Date
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Linwood Community Library Board of Trustees
Special Meeting
Meeting Minutes: June 16, 2025

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

Staff present: Dennis Shelton

Guests: none

Agenda:

- Review proposed draft Policy and Procedures Manual
- Building fund proposals

Call to Order: 6:30pm - The meeting was called to order by Melissia Smitka.

The proposed draft Policy Manual was reviewed up to page 16. Minor changes were discussed and recorded. Due to duration of meeting, the Building fund proposal discussion was deferred.

Adjournment: 8:15pm – Aly made a motion to adjourn, Kathy seconded, and the vote was in favor.

Submitted by: Chris Mensch; Secretary

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
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Kathy Reno (03/2026)
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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 January 28, 2025

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

Melissia Smitka, Chairperson

Date

Chris Mensch, Secretary

Date

**Treasurer's Report
For the
Linwood Community Library
Board Meeting
June 24, 2025**

General Fund (GF) Checking account balance as of 05-30-2025 was \$452,327.66. The GF checking account has been reconciled in Xero through 06-02-2025 noting no difference.

Capitol Improvement Fund (CIF) Checking account balance as of 05-30-2025 was \$223,689.81. The CIF Checking account has been reconciled in Xero through 06-02-2025 noting no difference.

Petty Cash was counted by Dennis Shelton on 05-02-2025. He stated the total on hand was \$102.20.

Prepared by Sheldon Wheaton, treasurer



Director's Report

June 24, 2025

Prepared by: Dennis Shelton, MBA

As I was preparing the statistics report this month I realized the total attendance number, under programs, was double what it should be. After looking at previous reports, over the past three years, I found the formula in the spread sheet was incorrect. I looked back at the three years in the state statistics and the numbers were correct. I have corrected the formula in the spreadsheet and the number in the "Total Attend" line for this month is significantly smaller, but it is correct for the month, and will be correct in the following monthly statistical report.

Summer reading is off to a great start. Our overall sign up for summer reading is about the same as last year with around 65 children signed up to participate in our summer reading program. We have a full sign up for all of our stuffies and have run out of stuffies again this year. Along with the stuffies we have several other special programs throughout the summer

Theater club has been a tremendous hit this summer and we consistently see between 15-19 kids show up and participate every Tuesday. The Theatre Club was put together by Susie who secured the theater student from the high school to lead it and it has been an amazing program to draw the interest of several of the kids in the community. I have received compliments from parents who have told me how much their kids are enjoying it.

We had a great turn out for our first summer concert with 142 people who attended. This was the largest turnout we have had since we began doing them. This year we moved the concerts to the school, outside in front of the large stairs. It is much cooler and shady, and I expect doing it at the school added to the interest from the community. The Baptist church was kind enough to provide free burgers and hot dogs to everyone. We are still seeing about ½ of the attendees being patrons who frequent the library and about ½ being people we do not see in the library. This is a great opportunity to reach out to the people who do not normally utilize the library to let them know who we are, what we have going on for the summer, show how much a part of the community we are, and invite them into the library.

I have secured time with Agler and Gaeddert for our audit this year on Thursday, July 24. I will be working with Tracy to pull all of the information together in preparation of the audit over the next few weeks.

2025 Monthly Stats

Linwood Community Library Statistical Report

Circulation:					
	May 2025	Y-T-D	May 2024	Y-T-D	
Adult Books	137	839	174	852	
Child Books	208	1,242	360	1,654	
Young Adult	21	128	25	111	
Magazines	-	6	1	7	
Movies/Videogames	104	626	133	789	
Music		-	-	-	
Audiobooks	47	263	74	224	
Large Print	17	152	33	138	
** Electronic Materials	229	1,112	209	986	
Equipment: Video/DVD		-			
Equipment: Sports/Games		-			
Total:	763	4,368	1,009	4,761	
% of Change	(24.38)	(8.25)			
New Acquisitions:					
	May 2025	Y-T-D	May 2024	Y-T-D	
Adult	32	245	74	314	
Children	28	179	56	182	
Young Adult	3	26	11	44	
Audiovisual	9	58	12	94	
Equipment: Video/DVD	-	-			
Equipment: Sports/Games	-	-			
Total:	72	508	153	634	
% of Change	(52.94)	(19.87)			
Inter-Library Loan:					
	May 2025	Y-T-D	May 2024	Y-T-D	
NEXT Loaned	327	1,732	271	1,243	
NEXT Borrowed	80	526	101	560	
ShareIt ILL Loaned	9	61	5	30	
ShareIt ILL Rec'd	2	7	-	30	
Total:	418	2,326	377	1,863	
% of Change	10.88	24.85			
Programs:					
	May 2025	Y-T-D	May 2024	Y-T-D	
Adult Programs	42	206	39	198	
Total Adult attendance	220	1,004	226	1,339	
Childrens Programs	17	83	10	62	
Total Childrens attendance	60	501	48	221	
Young Adult Programs	-	-	-	1	
Total YA attendance	-	-	-	-	
Outreach Events	3	9	2	7	
Outreach Attendance Total	54	188	203	283	
Total Library Events	62	298	51	268	
Attendance Total	334	1,693	463	1,843	
Meeting Room Uses	4	22	6	35	
Meeting Attendance	7	42	17	59	
Total Attend:	341	1,735	480	1,902	
% of Change	(28.96)	(8.78)			
Electronic Materials Use:					
** Consortial Users	May 2025	Y-T-D	May 2024	Y-T-D	% of Change
Flipster	-	-	-	-	#DIV/0!
Lynda Users	-	-	-	-	#DIV/0!
Local Uses					
Cloud Library	40	158	29	168	(5.95)
Kanopy (Dec 2020)	-	2	-	8	(75.00)
Hoopla	153	688	112	467	47.32
Overdrive	36	264	68	343	(23.03)
Total Local Use:	229	1,112	209	986	
% of Change	9.57	12.78			
Miscellaneous:					
	May 2025	Y-T-D	May 2024	Y-T-D	% of Change
Volunteer Hours	9	40.00	6.00	65.00	
Number of Volunteers	3	19	3	15	
Door Count	635	2,967	642.00	3,822	(22.37)
Reference	12	89	8	122	(27.05)
Computer Use	9	86	31	150	(42.67)
Wireless Activity	356	2,105	331	1,719	22.45
Website Sessions	410	1,366	382	1,992	(31.43)
Website Users	582	1,618	608	2,390	(32.30)
Public Service Hours	232	1,088	233	1,116	(2.55)
FB Video Views	-	-	-	-	-

2025 Monthly Stats

Linwood Community Library Statistical Report

FB Reach	1,520	3,908	940	6,083	(35.76)	FB Changed how reach is counted
Engagements - Youth	-	-	-	-	-	which accounts for the drop
Twitter Visits	-	-	-	-	-	
Tweet impressions	-	-	-	0	-	
Mailchimp						
Total Emails Sent	6	18	5.00	22		
Total Email Receipts	2,321	6,985	1,910.00	8,447		
Total Emails Opened	835	2,613	727.00	3,309		
Faxes (Per Patron Use)	6	31				
Copies (Per Patron Use)	22	132				
Notary (Per Patron Use)	1	10				

	May 2025	Y-T-D
Borrowers end of month	639	0
Borrower Accounts used	75	432
Borrowers Added	0	12
Borrowers Renewed	15	77
Borrowers Deleted	21	80
Total Check Outs/ Renewal	536	3,272
Adult Checkouts/Renewals	211	1,414
Youth Checkouts/Renewals	325	1,858

** I removed Flipster from Electronic Material's Totals Use and Electronic Materials in Circulation . Flipster is reported by NEKLS and is reported as a total from all NEKLS libraries. It is not broken down by individual Libraries.

	FY2024	FY2025 as of 04/30/2025			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
Capital Improvement						
Revenue						
Interest on Idle Funds	7,117.54	2,811.90	-	2,811.90		
Transfer	28,000.00	-	-	-		
Revenue Total	35,117.54	2,811.90	-	2,811.90		
Capital Improvement Fund Total	35,117.54	223,689.81				
Treasurers Balance 12/31/2024	220,877.91					
Treasurers Balance 1/31/2025	223,689.81					

9,527.13

	FY2024	FY2025 as of 04/30/2025			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
Employee Benefit						
Revenue						
Property Tax	15,700.27	7,446.27	8,487.41	(1,041.14)	87.73%	100.00%
Revenue Total	15,700.27	7,446.27	8,487.41	(1,041.14)		
Expense						
Payroll Expenses	11,762.23	4,946.73	15,480.00	(10,533.27)	31.96%	100.00%
Cash carry forward	9,527.13	-	-	-	#NAME?	100.00%
Expense Total	21,289.36	4,946.73	15,480.00	(10,533.27)		
Employee Benefit Fund Total		2,499.54				
Treasurers Balance 12/31/2024	9,527.13					
Treasurers Balance 1/31/2025		12,026.67				

	FY2024	FY2025 as of 04/30/2025			% Used	% flat target
	Actual	Actual	*Budget	Budget diff Over (Under)		
General Fund						
Revenue						
Donations/Grants	7,422.36	5,608.25	7,567.00	(1,958.75)	74.11%	100.00%
Interest on Idle Funds	13,570.52	4,779.89	13,200.00	(8,420.11)	N/A	100.00%
Other Income	2,696.14	120.87	2,000.00	(1,879.13)	N/A	100.00%
Property Tax	286,878.12	260,947.83	286,785.73	92.39	100.03%	100.00%
Revenue Total	310,567.14	271,456.84	309,552.73	(38,095.89)		
Expense						
Collections	33,019.74	12,068.17	34,204.00	(22,135.83)	35.28%	100.00%
Program	21,813.70	6,806.98	20,231.00	(13,424.02)	33.65%	100.00%
Operating Expense	68,522.76	28,209.25	95,445.00	(67,235.75)	29.56%	100.00%
Wages	131,748.00	57,748.32	217,112.00	(159,363.68)	26.60%	100.00%
Capital	7,380.50	-	-	-	#NAME?	100.00%
Transfer to Capital	28,000.00	-	21,000.00	(21,000.00)	N/A	
Cash carry over	-	-	160,000.00	(160,000.00)	0.00%	100.00%
Expense Total	290,484.70	104,832.72	547,992.00	(443,159.28)	19.13%	
General Fund Total	20,082.44	166,624.12				
Treasurers Balance 12/31/2024	269,206.88					
Treasurers Balance 4/11/2025		435,831.00				

Bank Balance Calculated Outstan Act outstand Diff

Checking Account	447,828.17	452,327.66	(4,299.49)	4,311.39	11.90
Capital Account	223,689.81	222,563.38			
	-				
	671,517.98				

Income Statement (Profit and Loss)

Linwood Community Library

For the period January 1, 2025 to June 2, 2025

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	7,446.27	260,947.83	268,394.10
Donations	-	-	1,500.00	1,500.00
Fine and Fees	-	-	120.87	120.87
Interest Income	2,811.90	-	4,779.89	7,591.79
NEKLS Grants	-	-	1,607.25	1,607.25
State Grants	-	-	2,501.00	2,501.00
Total Income	2,811.90	7,446.27	271,456.84	281,715.01
Gross Profit	2,811.90	7,446.27	271,456.84	281,715.01
Expenses				
Collections	-	-	12,068.17	12,068.17
Gross Wages	-	-	57,748.32	57,748.32
Medicare Co	-	837.35	-	837.35
Operating Expenses	-	-	28,209.25	28,209.25
Program Expenses	-	-	6,806.98	6,806.98
Simple IRA Match	-	245.65	-	245.65
Social Security Co	-	3,580.37	-	3,580.37
SUTA	-	53.16	-	53.16
FUIT	-	230.20	-	230.20
Total Expenses	-	4,946.73	104,832.72	109,779.45
Operating Income	2,811.90	2,499.54	166,624.12	171,935.56
Net Income	2,811.90	2,499.54	166,624.12	171,935.56

Income Statement (Profit and Loss)

Linwood Community Library

For the month ended May 31, 2025

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	2,751.39	94,594.08	97,345.47
Donations	-	-	1,000.00	1,000.00
Interest Income	564.84	-	938.00	1,502.84
Total Income	564.84	2,751.39	96,532.08	99,848.31
Gross Profit	564.84	2,751.39	96,532.08	99,848.31
Expenses				
Collections	-	-	2,221.84	2,221.84
Gross Wages	-	-	10,706.85	10,706.85
Medicare Co	-	155.25	-	155.25
Operating Expenses	-	-	2,849.24	2,849.24
Program Expenses	-	-	2,444.12	2,444.12
Simple IRA Match	-	35.46	-	35.46
Social Security Co	-	663.81	-	663.81
SUTA	-	8.01	-	8.01
FUIT	-	9.16	-	9.16
Total Expenses	-	871.69	18,222.05	19,093.74
Operating Income	564.84	1,879.70	78,310.03	80,754.57
Net Income	564.84	1,879.70	78,310.03	80,754.57



Payroll Journal Report

Employees Earning

Pay Run Apr 26th - May 26th
Report Period 05/01/2025 - 05/31/2025
Pay Date 05/30/2025

Linwood Community
Library
19649 Linwood Road, PO Box
80
Linwood, KS 66052

Employee Earnings at Company Level (Pay run: Apr 26th - May 26th (May 30, 2025))

Earnings			Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Time Off (Hours)		
Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Used	Accrued	
				EMPLOYEE											
Base Pay	486.45		\$9,600.22		Federal Income Tax	\$383.06	Employer Medicare Tax	\$155.25	Federal Income Tax	\$10,606.85	Employer Medicare Tax	\$10,706.85	PTO	23.00	16.40
Holiday Hours	32.00		\$613.22	Security Benefit	\$100.00	Medicare	\$155.25	Federal Unemployment Insurance Tax	\$10.45	Medicare	\$10,706.85	Federal Unemployment Insurance Tax	\$1,741.52		
PTO Hours	23.32		\$418.63		Social Security	\$663.81			Social Security	\$10,706.85					
Overtime(1.5x Base)	1.99		\$74.78	EMPLOYER											
				Security Benefit	\$35.46	State Withholding - KS	\$538.00	State Unemployment Insurance Tax - Employer	\$663.81	State Withholding - KS	\$10,606.65	State Unemployment Insurance Tax - Employer	\$10,706.85		
Gross			\$10,706.85						\$6.72			\$6,728.34			

Pay run: Apr 26th - May 26th (May 30, 2025)

Department	Earnings			Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Time Off (Hours)		Totals			
	Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Used	Accrued	Description	Amount		
Library	Base Pay	340.2986		\$5,896.49	EMPLOYEE Security Benefit	\$100.00	Additional Medicare	\$0.00	Employer Medicare Tax	\$97.56	Additional Medicare	\$0.00	Employer Medicare Tax	\$8,728.34	PTO	23.00	10.60	Net Pay	\$5,538.43
	Holiday Hours	24.0000		\$413.22			Federal Income Tax	\$235.21	Federal Unemployment Insurance Tax	\$10.45	Federal Income Tax	\$8,828.34	Federal Unemployment Insurance Tax	\$1,741.52				Company Cost	\$7,295.67
	PTO Hours	23.3200		\$418.63	EMPLOYER Security Benefit	\$35.46	Medicare	\$97.56	Social Security	\$417.14	Medicare	\$8,728.34	Social Security - Employer	\$8,728.34					
	Gross			\$6,728.34			Social Security	\$417.14	Social Security - Employer	\$417.14	Social Security	\$8,728.34	Social Security - Employer	\$8,728.34					
							State Withholding - KS	\$340.00	State Unemployment Insurance Tax - KS	\$6.72	State Withholding - KS	\$8,828.34	State Unemployment Insurance Tax - KS	\$6,728.34					

Pay run: Apr 26th - May 26th (May 30, 2025)

Employee	Earnings				Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Time Off (Hours)		Totals	
	Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Used	Accrued	Description	Amount	
Susan B. Hennaka W2	Base Pay	70.66	16.92	\$1,195.58			Federal Income Tax	\$4.71	Employer Medicare Tax	\$18.81	Federal Income Tax	\$1,297.10	Employer Medicare Tax	\$1,297.10	PTO 0	2.73	Net Pay	\$1,141.16
	Holiday Hours	6.00	16.92	\$101.52			Medicare	\$18.81	Federal Unemployment Insurance Tax	\$7.78	Medicare	\$1,297.10	Federal Unemployment Insurance Tax	\$1,297.10			Company Cost	\$1,405.41
	Gross			\$1,297.10			Social Security	\$80.42	Social Security - Employer	\$80.42	Social Security	\$1,297.10	Social Security - Employer	\$1,297.10				
							State Withholding - KS	\$52.00	State Unemployment Insurance Tax - KS	\$1.30	State Withholding - KS	\$1,297.10	State Unemployment Insurance Tax - KS	\$1,297.10				
Jayne R. Hopkins W2	PTO Hours	12.32	17.48	\$215.35			Medicare	\$3.12	Employer Medicare Tax	\$3.12	Federal Income Tax	\$215.35	Employer Medicare Tax	\$215.35	PTO 12.00	0	Net Pay	\$198.88
	Gross			\$215.35			Social Security	\$13.35	Federal Unemployment Insurance Tax	\$1.29	Medicare	\$215.35	Federal Unemployment Insurance Tax	\$215.35			Company Cost	\$233.33
									Social Security - Employer	\$13.35	Social Security	\$215.35	Social Security - Employer	\$215.35				
								State Withholding - KS	\$0.22	State Unemployment Insurance Tax - KS		State Withholding - KS	\$215.35	State Unemployment Insurance Tax - KS				

Clara Knapp W2	Base Pay	108.08	16.92	\$1,828.87			Federal Income Tax	\$68.04	Employer Medicare Tax	\$27.99	Federal Income Tax	\$1,930.39	Employer Medicare Tax	\$1,930.39	PTO 0	2.09	Net Pay	\$1,669.68
	Holiday Hours	6.00	16.92	\$101.52			Medicare Tax	\$27.99	Social Security - Employer	\$119.88	Medicare Tax	\$1,930.39	Social Security - Employer	\$1,930.39			Company Cost	\$2,079.99
	Gross			\$1,930.39			Social Security	\$119.88	State Unemployment Insurance Tax - KS	\$1.93	Social Security	\$1,930.39	State Unemployment Insurance Tax - KS	\$1,930.39				
							State Withholding - KS	\$45.00			State Withholding - KS	\$1,930.39	State Unemployment Insurance Tax - KS					
Nicole R Oelschlaeger W2	Base Pay	4.98	16.92	\$84.19			Medicare Tax	\$1.22	Employer Medicare Tax	\$1.22	Federal Income Tax	\$84.19	Employer Medicare Tax	\$84.19			Net Pay	\$77.75
	Gross			\$84.19			Social Security	\$5.22	Federal Unemployment Insurance Tax	\$0.51	Medicare Tax	\$84.19	Federal Unemployment Insurance Tax	\$84.19			Company Cost	\$91.22
									Social Security - Employer	\$5.22	Social Security	\$84.19	Social Security - Employer	\$84.19				
									State Unemployment Insurance Tax - KS	\$0.08	State Withholding - KS		State Unemployment Insurance Tax - KS	\$84.19				
Teresa A. Reetz W2	Base Pay	84.44	18.48	\$1,560.42			Federal Income Tax	\$112.48	Employer Medicare Tax	\$27.18	Federal Income Tax	\$1,874.58	Employer Medicare Tax	\$1,874.58	PTO 11.00	3.26	Net Pay	\$1,586.72
	Holiday Hours	8.00	18.48	\$110.88			Medicare Tax	\$27.18	Social Security - Employer	\$116.22	Medicare Tax	\$1,874.58	Social Security - Employer	\$1,874.58			Company Cost	\$2,019.85
	PTO Hours	11.00	18.48	\$203.28			Social Security	\$116.22	State Unemployment Insurance Tax - KS	\$1.87	Social Security	\$1,874.58	State Unemployment Insurance Tax - KS	\$1,874.58				
	Gross			\$1,874.58			State Withholding - KS	\$32.00			State Withholding - KS	\$1,874.58	State Unemployment Insurance Tax - KS					
Amy L. Rosenz W2	Base Pay	65.41	16.55	\$1,082.55	EMPLOYEE		Federal Income Tax	\$50.00	Employer Medicare Tax	\$17.14	Federal Income Tax	\$1,081.85	Employer Medicare Tax	\$1,181.85	PTO 0	2.52	Net Pay	\$738.44
	Holiday Hours	8.00	16.55	\$99.30	Security Benefit	\$100.00	Medicare Tax	\$17.14	Social Security - Employer	\$73.27	Medicare Tax	\$1,181.85	Social Security - Employer	\$1,181.85			Company Cost	\$1,308.90
	Gross			\$1,181.85	EMPLOYER		Social Security	\$73.27	State Unemployment Insurance Tax - KS	\$1.18	Social Security	\$1,181.85	State Unemployment Insurance Tax - KS	\$1,181.85				
					Security Benefit	\$35.46	State Withholding - KS	\$211.00			State Withholding - KS	\$1,081.85	State Unemployment Insurance Tax - KS					
Dennis Keith Shelton W2	Base Pay	148.15	25.00	\$3,703.73			Federal Income Tax	\$147.85	Employer Medicare Tax	\$57.69	Federal Income Tax	\$3,978.51	Employer Medicare Tax	\$3,978.51	PTO 0	5.80	Net Pay	\$3,328.30
	Overtime(1.5x Base)	1.99	37.50	\$74.78			Medicare Tax	\$57.69	Social Security - Employer	\$246.67	Medicare Tax	\$3,978.51	Social Security - Employer	\$3,978.51			Company Cost	\$4,282.87
	Holiday Hours	8.00	25.00	\$200.00			Social Security	\$246.67	State Unemployment Insurance Tax - KS	\$198.00	Social Security	\$3,978.51	State Unemployment Insurance Tax - KS	\$3,978.51				
	Gross			\$3,978.51			State Withholding - KS				State Withholding - KS		Employer					
Tracy Lynn Tygart W2	Base Pay	8.74	21.50	\$144.88			Medicare Tax	\$2.10	Employer Medicare Tax	\$2.10	Federal Income Tax	\$144.88	Employer Medicare Tax	\$144.88			Net Pay	\$133.80
	Gross			\$144.88			Social Security	\$8.98	Federal Unemployment Insurance Tax	\$0.87	Medicare Tax	\$144.88	Federal Unemployment Insurance Tax	\$144.88			Company Cost	\$158.97
									Social Security - Employer	\$8.98	Social Security	\$144.88	Social Security - Employer	\$144.88				
									State Unemployment Insurance Tax - KS	\$0.14	State Withholding - KS		State Unemployment Insurance Tax - KS	\$144.88				

Check#	PayTo	Date	Memo	Pay Cycle	Amount
11495	Kaylee Rutschman	24-Jun-25	Theater Club	Monthly	105.00
	Northeast Kansas Library		Electronic Access to		
11496	System	24-Jun-25	App for Magazine	Monthly	355.27
11497	Ingram Library Services	24-Jun-25	Books	Monthly	393.23
11498	Demco, Inc.	24-Jun-25	Office Supplies	Monthly	119.45
11499	Atmos Energy	24-Jun-25		Monthly	91.29
11500	Aly Evans	24-Jun-25	Yoga	Monthly	160.00
11501	Midwest Tape	24-Jun-25	DVDs	Monthly	502.61
11502	UniFirst	24-Jun-25	Mat cleaning	Monthly	323.84
11503	Chubb	24-Jun-25	Insurance	1x	6,258.00
			Summer Reading		
11504	James F. Cady	24-Jun-25	Performance	1x	385.00
11505	VISA	24-Jun-25	Dennis/Theresa Visa	Monthly	1,814.72
11506	Kevin Reetz	24-Jun-25	Mowing/Weed Control	1x	320.00
11507	Wheat State Cleaning	24-Jun-25	Library Cleaning	Monthly	600.00
11508	Security Benefit Group	24-Jun-25	IRA	Monthly	135.46
	Midcontinent				
11509	Communications	24-Jun-25	Internet/Phone	Monthly	246.61
11510	Marlin Leasing Company	24-Jun-25	New Xero	Monthly	325.41
11511	Evergy	24-Jun-25		Monthly	336.89
	Culligan Water of Kansas				
11512	City	24-Jun-25		Monthly	130.50
11513	Bug Hounds LLC	24-Jun-25	Bed Bug Inpsection	1x	150.00
11514	City of Linwood	24-Jun-25	Water	Monthly	69.37
11515	VISA	24-Jun-25	Susie Visa	Monthly	1,744.11
11516	Cameron Keeling	24-Jun-25	July Band	1x	800.00

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	269,201
Receipts:			
Ad Valorem Tax	252,872	264,733	xxxxxxxxxxxxxxxxxxxx
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			
Total Receipts	310,566	315,805	48,265
Resources Available:	559,691	585,011	317,466
Expenditures:			
Wages/Benefits	131,748	157,567	216,191
Operating Expenses	68,523	71,289	89,758
Collection	33,020	33,758	40,760
Programing	21,814	22,675	23,798
Capital Outlay	7,381	2,521	15,500
Transfer to Capital Improvement	28,000	28,000	28,000
Cash Reserve (2026 column)			165,000
Miscellaneous			2,598
Does misc. exceed 10% Total Expenditures			
Total Expenditures	290,485	315,810	581,605
Unencumbered Cash Balance Dec 31	269,206	269,201	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	574,715	547,992	581,605
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	581,605
		Tax Required	264,139
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			264,139

Qualifies for

CPA Summary

Linwood Community Library

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	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 Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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			
Total Receipts	15,699	7,992	672
Resources Available:	21,288	17,518	6,690
Expenditures:			
Payroll Expenses	11,762	11,500	14,595
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	11,762	11,500	14,595
Unencumbered Cash Balance Dec 31	9,526	6,018	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	24,000	15,480	14,595
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			14,595
Tax Required			7,905
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			7,905

CPA Summary

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County Clerk's Budget Information for 2026 Budget Year
Leavenworth County values
LINWOOD LIBRARY

Estimated Assessed Valuation as of MONDAY, JUNE 2, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	91,852,019	0	0	909,909
State Assessed	11,980,478	0		
Severed Minerals	970			
Personal Property	973,151			
Oil & Gas	6,685			
Total Value	<u>104,813,303</u>	<u>0</u>		

979,836

2. Personal Property:
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 2.595

3. Actual tax rates levied for the 2025 budget: (2024 levies)
SAC Fund Rate RN Rate

098 LINWOOD LIBRARY - EMPLOYEE BENEFIT	.072	.069
217 LINWOOD LIBRARY - GENERAL	2.625	2.525
Total Levied	<u>2.697</u>	

4. Final Assessed Valuation from the November 2024 abstract: 100,835,625

5. 2024 Personal Property: 1,288,913
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: .963005

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/2/25 Provided by: Gian Kropp
Leavenworth County Clerk