

**Agenda**  
**Linwood Community Library Board Meeting**  
**Tuesday, July 22, 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 hearing date
- Personnel update

**Adjournment**

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

**Linwood Community Library Board of Trustees**  
**Meeting Minutes: June 24, 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:** 6:31pm - The meeting was called to order by Melissia Smitka

**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 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:** Petty cash was counted by Dennis Shelton on 06-02-2025. He stated the total on hand was \$102.20.

**Communications for the board:** None

**Director's Report**

**Statistical Report**

**Financial Report**

Chris made a motion to accept the consent agenda, Kathy seconded, and the vote was in favor.

**Public Comments:** None

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

**Old Business:**

- **Policy Manual rewrite:** Special meeting to be held on Monday, July 8, at 6:00pm to continue review of the proposed Policy Manual changes.
- **Potential Expansion of existing building:** Dennis stated that extending the existing building 20 feet to the south would add 1200 square feet based on 60 foot width of building.
- **Old Linwood School Building update:** Dennis will speak with Brian (Linwood Mayor) regarding possible tour of old school building by the library board of trustees, and also discuss possible availability of existing community building.

**Committee Reports:**

**Building & Equipment:** no discussion

**Financial:** no discussion

**Personnel & Policy:** no discussion

**New Business:**

- **2026 Budget:** Dennis will notify Leavenworth County Treasurer's Office of the library's Revenue Neutral intent before the Budget Hearing Open Meeting in August. Budget to be remanded to Leavenworth County Treasurer no later than Oct 1, 2025, for finalized budget.
- **Staffing:** Dennis explained that Amy Roscewicz will be assuming the responsibility of collections in the near future and will be assigned a credit card for that purpose.

**Adjournment:**

7:43pm – Sheldon made a motion to adjourn, Kathy seconded, and the vote was in favor.

Submitted by: Chris Mensch; Secretary

**Board of Trustees members (exp. date)      Linwood Community Library Staff**

Melissia Smitka, Chairperson (03/2029)	Dennis Shelton, Director
Aly Evans, Vice-Chair (03/2028)	Nicole Oelschlaeger, Library Services
Sheldon Wheaton, Treasurer (03/2027)	Teresa Reetz, Collections
Kathy Reno (03/2026)	Amy Rosewicz, Library Services
Chris Mensch, Secretary (03/2029)	Susie Henneke, Adult Programming
Open Position (03/2026)	Clara Nipp, Youth Services
Open Position (03/2027)	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.

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Melissia Smitka, Chairperson                      Date

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Chris Mensch, Secretary                      Date

**Treasurer's Report  
For the  
Linwood Community Library  
Board Meeting  
July 22, 2025**

General Fund (GF) Checking account balance as of 06-30-2025 was \$433,315.24. The GF checking account has been reconciled in Xero through 07-01-2025 noting no difference.

Capitol Improvement Fund (CIF) Checking account balance as of 05-30-2025 was \$224,278.64. The CIF Checking account has been reconciled in Xero through 07-01-2025 noting no difference.

Petty Cash was counted by Dennis Shelton on 07-01-2025. He stated the total on hand was \$151.81.

Prepared by Sheldon Wheaton, treasurer



## **Director's Report**

### **July 22, 2025**

Prepared by: Dennis Shelton, MBA

We received notification from the IRS that we did not need to file a form 940. The form 940 is used for businesses to pay Federal Unemployment Taxes, or FUIT. I checked with Michael at NEKLS, and as a public library we do not have to file the form 940 or pay FUIT tax. Rippling has been filing the form and paying FUIT taxes since we began using them in January 2024 which currently amounts to about \$566 since January 2024. Tracy has contacted Rippling and has stopped the withholding so we will no longer be paying it. According to the letter from the IRS we will be refunded for this year and can file a form to be refunded for any amounts paid within the previous three years. This appears to have been an issue with other libraries as the directors from other libraries were emailing back and forth trying to clarify the need to file the form 940 with the IRS. Tracy looked back and it appears we were not filing this form prior to January 2024.

Aside from our final concert, August 8, Summer Reading is coming to an end this month. Summer Reading has done well this year and we have seen good turn out for several of our programs. Theater Club has been a big hit this year, sign up for youth participation in our Summer Reading has been good as have our concerts. We ran out of stuffies again this year, this is something that was also a hit last year. Our second concert, this month, was attended by about 110 people even with a thunderstorm watch in effect and rain just prior to beginning. I had residents come up to me after the concert to express how much they enjoyed it and they hoped we continued doing them in the future. One man, a resident of Linwood, told me they had not used the library but had loved the concerts. He had a daughter who was turning four and as she began to read they would be in to utilize the library. Many of our patrons have attended the concerts and it has given the library a chance to reach others in the community to showcase what the library is and what we do.

I have spoken to Brian Christenson and moved the date to visit the school library from July 8th to July 29th.

I have scheduled our yearly audit with Aggler and Gaeddert CPA firm for July 24th. Tracy and I have pulled all of the requested material and reports for the audit and Tracy will be here to help with and additional information we will need to provide.

I had Brian Nyp in to review the budget with me and he said it looked good, we did not need to make any changes to it. The budget is complete and I can provide a copy to review if there are any questions prior to our August budget meeting.

## 2025 Monthly Stats

## Linwood Community Library Statistical Report

<b>Circulation:</b>					
	<b>Jun 2025</b>	<b>Y-T-D</b>	<b>Jun 2024</b>	<b>Y-T-D</b>	
Adult Books	151	990	235	1,087	
Child Books	450	1,692	593	2,247	
Young Adult	25	153	29	140	
Magazines	2	8	2	9	
Movies/Videogames	169	795	192	981	
Music	-	-	-	-	
Audiobooks	85	348	42	266	
Large Print	27	179	37	175	
** Electronic Materials	202	1,314	205	1,191	
Equipment: Video/DVD	-	-	-	-	
Equipment: Sports/Games	-	-	-	-	
Total:	1,111	5,479	1,335	6,096	
% of Change	(16.78)	(10.12)			
<b>New Acquisitions:</b>					
	<b>Jun 2025</b>	<b>Y-T-D</b>	<b>Jun 2024</b>	<b>Y-T-D</b>	
Adult	53	298	62	376	
Children	50	229	35	217	
Young Adult	58	84	3	47	
Audiovisual	16	74	30	124	
Equipment: Video/DVD	-	-	-	-	
Equipment: Sports/Games	-	-	-	-	
Total:	177	685	130	764	
% of Change	36.15	(10.34)			
<b>Inter-Library Loan:</b>					
	<b>Jun 2025</b>	<b>Y-T-D</b>	<b>Jun 2024</b>	<b>Y-T-D</b>	
NEXT Loaned	311	2,043	301	1,544	
NEXT Borrowed	127	653	113	673	
ShareIt ILL Loaned	2	63	3	33	
ShareIt ILL Rec'd	2	9	1	31	
Total:	442	2,768	418	2,281	
% of Change	5.74	21.35			
<b>Programs:</b>					
	<b>Jun 2025</b>	<b>Y-T-D</b>	<b>Jun 2024</b>	<b>Y-T-D</b>	
Adult Programs	37	243	39	237	
Total Adult attendance	175	1,179	311	1,650	
Childrens Programs	19	102	10	72	
Total Childrens attendance	185	686	107	328	
Young Adult Programs	-	-	-	1	
Total YA attendance	-	-	-	-	
Outreach Events	1	10	1	8	
Outreach Attendance Total	142	330	9	292	
Total Library Events	57	355	50	318	
Attendance Total	502	2,195	427	2,270	
Meeting Room Uses	4	26	3	38	
Meeting Attendance	8	50	6	65	
Total Attend:	510	2,245	433	2,335	
% of Change	17.78	(3.85)			
<b>Electronic Materials Use:</b>					
	<b>Jun 2025</b>	<b>Y-T-D</b>	<b>Jun 2024</b>	<b>Y-T-D</b>	<b>% of Change</b>
** Consortial Users					
Flipster	-	-	-	-	#DIV/0!
Lynda Users	-	-	-	-	#DIV/0!
Local Uses					
Cloud Library	30	188	20	188	-
Kanopy (Dec 2020)	-	2	-	8	(75.00)
Hoopla	128	816	94	561	45.45
Overdrive	44	308	91	434	(29.03)
Total Local Use:	202	1,314	205	1,191	
% of Change	(1.46)	10.33			
<b>Miscellaneous:</b>					
	<b>Jun 2025</b>	<b>Y-T-D</b>	<b>Jun 2024</b>	<b>Y-T-D</b>	<b>% of Change</b>
Volunteer Hours	18	58.00	9.50	74.50	
Number of Volunteers	5	24	7	22	
Door Count	849	3,816	945.00	4,767	(19.95)
Reference	10	99	15	137	(27.74)
Computer Use	15	101	13	163	(38.04)
Wireless Activity	337	2,442	330	2,049	19.18
Website Sessions	314	1,680	333	2,325	(27.74)
Website Users	265	1,844	212	2,602	(29.13)
Public Service Hours	212	1,300	219	1,335	(2.66)
FB Video Views	-	-	-	-	-



## 2025 Monthly Stats

## Linwood Community Library Statistical Report

FB Reach	2,917	6,825	3,334	9,417	(27.52)
Engagements - Youth			-	-	-
Twitter Visits	-	-	-	-	-
Tweet impressions	-	-	-	0	-
<b>Mailchimp</b>					
Total Emails Sent	6	24	3.00	25	
Total Email Receipts	2,307	9,292	1,147.00	9,594	
Total Emails Opened	849	3,462	468.00	3,777	
Faxes ( Per Patron Use)	6	37			
Copies ( Per Patron Use)	23	155			
Notary ( Per Patron Use)	2	12			

	<b>Jun 2025</b>	<b>Y-T-D</b>
Borrowers end of month	638	0
Borrower Accounts used	101	533
Borrowers Added	5	17
Borrowers Renewed	31	108
Borrowers Deleted	6	86
Total Check Outs/ Renewal	910	4,182
Adult Checkouts/Renewals	274	1,688
Youth Checkouts/Renewals	636	2,494

\*\* I removed Flipster from Electronic Materials 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.



# Payroll Journal Report

## Employees Earning

Pay Run May 27th - Jun 25th  
Report Period 05/27/2025 - 06/25/2025  
Pay Date 06/30/2025

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

## Employee Earnings at Company Level (Pay run: May 27th - Jun 25th (Jun 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	Amount	Description	Amount	Description	Used
Base Pay	563.58		\$10,810.28	EMPLOYEE Security Benefit	\$100.00	Federal Income Tax	\$485.30	Employer Medicare Tax	\$180.18	Employer Medicare Tax	\$180.18	PTO	44.00
Holiday	32.00		\$613.22	EMPLOYER Security Benefit	\$57.77	Medicare	\$180.18	Federal Unemployment Insurance Tax	\$9.21	Federal Unemployment Insurance Tax	\$9.21		17.64
Hours						Social Security	\$770.45	State Social Security - Employer	\$770.45	Social Security	\$12,426.54		
PTO	44.00		\$1,003.04			State Withholding - KS	\$623.00	State Unemployment Insurance Tax - KS	\$7.92	State Withholding - KS	\$12,326.54		
Gross			\$12,426.54										

## Pay run: May 27th - Jun 25th (Jun 30, 2025)

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

## Library

Base Pay	423,1422	\$7,289.65	EMPLOYEE Security	\$100.00	Additional Medicare	\$0.00	Employer Medicare Tax	\$114.78	Additional Medicare	\$0.00	Employer Medicare Tax	\$7,915.91	PTO 12.00	12.22	Net Pay \$6,531.57 Company \$8,596.38 Cost
Holiday	24.0000	\$413.22	Benefit		Federal Income Tax	\$283.77	Federal Unemployment Insurance Tax	\$9.21	Federal Income Tax	\$7,815.91	Federal Unemployment Insurance Tax	\$1,535.56			
PTO	12.0000	\$203.04	EMPLOYEE Security	\$57.77	Medicare	\$114.78	Social Security - Employer	\$490.79	Medicare	\$7,915.91	Social Security - Employer	\$7,915.91			
Hours			Benefit		Social Security	\$490.79	State Unemployment Insurance Tax - KS	\$7.92	Social Security	\$7,915.91	State Unemployment Insurance Tax - KS	\$7,915.91			
Gross		\$7,915.91			State Withholding	\$395.00			State Withholding	\$7,815.91					

Pay run: May 27th - Jun 25th (Jun 30, 2025)

Employee	Earnings Description	Hours	Rate	Total	Deductions and Contributions Description	Amount	Employee Taxes Description	Amount	Employer Taxes Description	Amount	Employee Taxable Wages Description	Wages	Employer Taxable Wages Description	Wages	Time Off (Hours) Description Used	Accrued	Totals Description	Amount
Susan B. Henneke W2	Base Pay	74.41	16.92	\$1,258.96			Federal Income Tax	\$21.20	Employer Medicare Tax	\$21.20	Federal Income Tax	\$1,462.00	Employer Medicare Tax	\$1,462.00	PTO 6.00	2.87	Net Pay \$1,268.96 Company \$1,578.64 Cost	
	Holiday 6.00 Hours	16.92		\$101.52			Medicare	\$21.20	Federal Unemployment Insurance Tax	\$3.34	Medicare	\$1,462.00	Federal Unemployment Insurance Tax	\$557.23				
	PTO 6.00 Hours	16.92		\$101.52			Social Security	\$90.64	Social Security - Employer	\$90.64	Social Security	\$1,462.00	Social Security - Employer	\$1,462.00				
	Gross			\$1,462.00			State Withholding - KS	\$60.00	State Unemployment Insurance Tax - KS	\$1.46	State Withholding - KS	\$1,462.00	State Unemployment Insurance Tax - KS	\$1,462.00				
Clare Knipp W2	Base Pay	103.74	16.92	\$1,755.32			Federal Income Tax	\$70.84	Employer Medicare Tax	\$28.40	Federal Income Tax	\$1,958.36	Employer Medicare Tax	\$1,958.36	PTO 6.00	2.00	Net Pay \$1,690.70 Company \$2,110.14 Cost	
	Holiday 6.00 Hours	16.92		\$101.52			Medicare Tax	\$28.40	Social Security - Employer	\$121.42	Medicare	\$1,958.36	Social Security - Employer	\$1,958.36				
	PTO 6.00 Hours	16.92		\$101.52			Social Security	\$121.42	State Unemployment Insurance Tax - KS	\$1.96	Social Security	\$1,958.36	State Unemployment Insurance Tax - KS	\$1,958.36				
	Gross			\$1,958.36			State Withholding - KS	\$47.00			State Withholding - KS	\$1,958.36						
Nicole R. Oelschlaeger W2	Base Pay	42.77	16.97	\$725.78			Medicare Social Security	\$10.52 \$45.00	Employer Medicare Tax	\$10.52	Federal Income Tax	\$725.78	Employer Medicare Tax	\$725.78			Net Pay \$648.26 Company \$786.38 Cost	
	Gross			\$725.78			State Withholding - KS	\$22.00	Federal Unemployment Insurance Tax - KS	\$0.73	Medicare Social Security	\$725.78	Federal Unemployment Insurance Tax - KS	\$725.78				



# Income Statement (Profit and Loss)

Linwood Community Library

For the 6 months ended June 30, 2025

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
<b>Income</b>				
Property Taxes	-	7,446.27	260,947.83	268,394.10
Donations	-	-	1,500.00	1,500.00
Fine and Fees	-	-	185.07	185.07
Interest Income	3,400.73	-	5,956.38	9,357.11
NEKLS Grants	-	-	3,214.50	3,214.50
State Grants	-	-	2,501.00	2,501.00
<b>Total Income</b>	<b>3,400.73</b>	<b>7,446.27</b>	<b>274,304.78</b>	<b>285,151.78</b>
<b>Gross Profit</b>	<b>3,400.73</b>	<b>7,446.27</b>	<b>274,304.78</b>	<b>285,151.78</b>
<b>Expenses</b>				
Collections	-	-	15,909.00	15,909.00
Gross Wages	-	-	70,174.86	70,174.86
Medicare Co	-	1,017.53	-	1,017.53
Operating Expenses	-	-	37,648.86	37,648.86
Program Expenses	-	-	8,757.84	8,757.84
Simple IRA Match	-	303.42	-	303.42
Social Security Co	-	4,350.82	-	4,350.82
SUTA	-	85.57	-	85.57
FUIT	-	239.41	-	239.41
<b>Total Expenses</b>	<b>-</b>	<b>5,996.75</b>	<b>132,490.56</b>	<b>138,487.31</b>
<b>Operating Income</b>	<b>3,400.73</b>	<b>1,449.52</b>	<b>141,814.22</b>	<b>146,664.47</b>
<b>Net Income</b>	<b>3,400.73</b>	<b>1,449.52</b>	<b>141,814.22</b>	<b>146,664.47</b>

# Income Statement (Profit and Loss)

Linwood Community Library  
For the month ended June 30, 2025

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
<b>Income</b>				
Fine and Fees	-	-	64.20	64.20
Interest Income	588.83	-	1,176.49	1,765.32
NEKLS Grants	-	-	1,607.25	1,607.25
<b>Total Income</b>	<b>588.83</b>	<b>-</b>	<b>2,847.94</b>	<b>3,436.77</b>
<b>Gross Profit</b>	<b>588.83</b>	<b>-</b>	<b>2,847.94</b>	<b>3,436.77</b>
<b>Expenses</b>				
Collections	-	-	3,840.83	3,840.83
Gross Wages	-	-	12,426.54	12,426.54
Medicare Co	-	180.18	-	180.18
Operating Expenses	-	-	9,439.61	9,439.61
Program Expenses	-	-	1,950.86	1,950.86
Simple IRA Match	-	57.77	-	57.77
Social Security Co	-	770.45	-	770.45
SUTA	-	32.41	-	32.41
FUIT	-	9.21	-	9.21
<b>Total Expenses</b>	<b>-</b>	<b>1,050.02</b>	<b>27,657.84</b>	<b>28,707.86</b>
<b>Operating Income</b>	<b>588.83</b>	<b>(1,050.02)</b>	<b>(24,809.90)</b>	<b>(25,271.09)</b>
<b>Net Income</b>	<b>588.83</b>	<b>(1,050.02)</b>	<b>(24,809.90)</b>	<b>(25,271.09)</b>

	FY2024	FY2025 as of 06/30/2025			% Used	% flat target
	Actual*	Actual	Budget	Budget diff Over (Under)		
<b>Capital Improvement</b>						
Revenue						
Interest on Idle Funds	7,117.54	3,400.73	-	3,400.73		
Transfer	28,000.00	-	-	-		
Revenue Total	35,117.54	3,400.73	-	3,400.73		
<b>Capital Improvement Fund Total</b>	35,117.54	224,278.64				
Treasurers Balance 12/31/2024	220,877.91					
Treasurers Balance 6/30/2025	224,278.64					

	FY2024	FY2025 as of 06/30/2025			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
<b>Employee Benefit</b>						
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	5,996.75	15,480.00	(9,483.25)	38.74%	100.00%
Cash carry forward	-	-	-	-	#NAME?	100.00%
Expense Total	11,762.23	5,996.75	15,480.00	(9,483.25)		
<b>Employee Benefit Fund Total</b>		1,449.52				
Treasurers Balance 12/31/2024	9,527.13					
Treasurers Balance 6/30/2025	10,976.65	10,976.65				

	FY2024	FY2025 as of 06/30/2025			% Used	% flat target
	Actual	Actual	*Budget	Budget diff Over (Under)		
<b>General Fund</b>						
Revenue						
Donations/Grants	7,422.36	7,215.50	7,567.00	(351.50)	95.35%	100.00%
Interest on Idle Funds	13,570.52	5,956.38	13,200.00	(7,243.62)	N/A	100.00%
Other Income	2,696.14	185.07	2,000.00	(1,814.93)	N/A	100.00%
Property Tax	286,878.12	260,947.83	291,079.00	(4,200.88)	98.56%	100.00%
Revenue Total	310,567.14	274,304.78	313,846.00	(39,541.22)		
Expense						
Collections	33,019.74	15,909.00	34,204.00	(18,295.00)	46.51%	100.00%
Program	20,813.02	8,757.84	20,231.00	(11,473.16)	43.29%	100.00%
Operating Expense	68,522.76	37,648.86	95,445.00	(57,796.14)	39.45%	100.00%
Wages	131,548.49	70,174.86	217,112.00	(146,937.14)	32.32%	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	289,284.51	132,490.56	547,992.00	(415,501.44)	24.18%	
<b>General Fund Total</b>	21,282.63	141,814.22				
Treasurers Balance 12/31/2024	269,206.88					
Treasurers Balance 6/30/2025	411,021.10	411,021.10				

	Bank Balance	Calculated Outstan	Act outstand	Diff	Balance sheet	Actually Off
Checking Account	421,997.75	433,315.24	(11,317.49)	11,136.58	(180.91)	(128.22)
Capital Account	224,278.64	224,278.64	-	0	-	(52.69)

\* corrected 2024 payment issue items changed

Check#	PayTo	Date	Memo	Pay Cycle	Amount
11517	Stephen Reetz		Voided		
11518	Demco, Inc.		Voided		
11519	Baker & Taylor		Voided		
11520	Ebsco		Voided		
11521	Security Benefit Group		Voided		
11522	Kaylee Rutschman		Voided		
	Midcontinent				
11523	Communications		Voided		
11524	Center Point Large Print		Voided		
11525	City of Linwood	21-Jul-25		Monthly	\$65.52
11526	Atmos Energy	21-Jul-25		Monthly	\$92.29
			Parking lot		
11527	Stephen Reetz	21-Jul-25	grading	1x	\$225.00
			DVD's - Audio		
			Books -		
11528	Midwest Tape	21-Jul-25	Streaming	Monthly	\$377.74
11529	Demco, Inc.	21-Jul-25	Office Supplies	1x	\$86.90
			May and June		
11530	Wheat State Cleaning	21-Jul-25	Cleaning	1x	\$1,350.00
11531	Baker & Taylor	21-Jul-25	Books	1x	\$41.60
11532	Aly Evans	21-Jul-25	Yoga	Monthly	\$160.00
			Magazine		
11533	Ebsco	21-Jul-25	Subscriptions	1x	\$287.18
11534	Ingram Library Services	21-Jul-25	Books	Monthly	\$187.57
11535	Security Benefit Group	21-Jul-25	IRA	Monthly	\$157.77
11536	Evergy	21-Jul-25		Monthly	\$475.49
11537	Kaylee Rutschman	21-Jul-25	Theater Club	1x	\$175.00
11538	Marlin Leasing Company	21-Jul-25	New Xerox	Monthly	\$318.08
	Midcontinent				
11539	Communications	21-Jul-25	Cable-Internet	Monthly	\$244.46
11540	Kevin Reetz	21-Jul-25	Lawn Care	1x	\$400.00
11541	Center Point Large Print	21-Jul-25	Large print book	1x	\$32.21
			Snack		
11542	Clara Knipp	22-Jul-25	Reimbursement	1x	\$24.05
11543	Visa	22-Jul-25	Visa Payment	Monthly	\$3,141.28
11544	Unifirst	22-Jul-25	Unifirst	Monthly	\$161.92



## TO: Leavenworth County Clerk's Office

Fran Keppler

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

[fkeppler@leavenworthcounty.gov](mailto:fkeppler@leavenworthcounty.gov)

### NOTICE OF REVENUE NEUTRAL RATE INTENT

The Governing body of the Linwood Library, hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate:

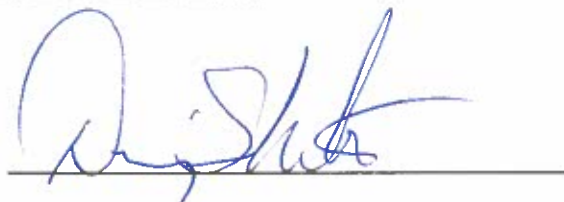
\_\_\_\_\_ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is:

\_\_\_\_\_. The date of the hearing is \_\_\_\_\_ at \_\_\_\_\_ AM/PM and will be held at \_\_\_\_\_.

☒ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on \_\_\_\_\_, 2025.

(SEAL)



Clerk of Office of Governing Body

DATE: 7/11/2025

NOTE: Notice required to be sent to the County Clerk on or before 5:00 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

## Budget Document Checklist & Timeline

### Receiving the Budget

- ✓ All taxing subdivisions (both exceeding and not exceeding RNR) will submit budgets to the County Clerk by **October 1<sup>st</sup> \*\*** (KSA 79-2988, KSA 79-2930).
- ✓ Budgets, in their entirety, are required to be submitted to the County Clerk **electronically** (KSA 79-2930) *See document checklist for required documents. \*\**  
**Budgets not received by 5:00 PM on October 1<sup>st</sup>, use the previous year's budget information and amount of ad valorem tax to be levied for such taxing subdivision.**

### Reviewing the Budget

- ✓ Verify municipality has provided **all** required documents for budget submission (see required document checklist)
- ✓ Verify the Notice of Budget Hearing was published at least 10 days before the budget hearing was held (KSA 79-2929)
- ✓ Verify the expenditure and ad valorem tax amounts found on the Certificate page do not exceed the corresponding expenditure and ad valorem tax amounts found on the published Notice of Budget Hearing (KSA 79-2930)
- ✓ Verify Revenue Neutral Rate Hearing was published at least 10 days before hearing was held and includes required information (KSA 79-2988)
- ✓ Verify resolution and roll call vote are complete and included with budget documents, if subdivision exceeded RNR (KSA 79-2988)

### Setting the Levy

- ✓ Reduce ad valorem taxes as necessary (KSA 79-2930, KSA 79-2988)
  - Verify subdivision has not levied more than the Revenue Neutral Rate (if steps to hold an RNR hearing were not met or RNR resolution was not adopted under the provisions of KSA 79-2988).
    - If subdivision levied the same amount of ad valorem dollars as last year, the final levy rate CAN exceed RNR if the final assessed valuation is lower than estimated assessed valuation used in the RNR calculation.
- ✓ Notify municipality of any reductions (KSA 79-1965)
- ✓ **Indicate the final assessed valuation and levy rates on the Certificate page (KSA 79-2930)**
- ✓ Provide levies to the county treasurer on or before November 1<sup>st</sup> (KSA 79-1803)
- ✓ Submit all budgets to Municipal Services electronically by **December 31<sup>st</sup>** (KSA 79-2930, KSA 79-2988)

## Budget Document Checklist

Budget documents *required* by municipality type.

<p><b><u>Counties and Cities</u></b></p> <ul style="list-style-type: none"> <li>• Certificate Page (signed by governing body)</li> <li>• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates</li> <li>• Schedule of Transfers</li> <li>• Statement of Indebtedness</li> <li>• Statement of Lease Purchase</li> <li>• Library Grant Page (if applicable)</li> <li>• <b>All Applicable Fund Pages</b></li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Neighborhood Revitalization (if applicable)</li> <li>• TIF (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></li> </ul>	<p><b><u>Townships</u></b></p> <ul style="list-style-type: none"> <li>• Certificate Page (signed by governing body)</li> <li>• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates</li> <li>• Schedule of Transfers</li> <li>• Statement of Indebtedness</li> <li>• Statement of Lease Purchase</li> <li>• Library Grant Page (if applicable)</li> <li>• <b>All Applicable Fund Pages</b></li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Neighborhood Revitalization (if applicable)</li> <li>• TIF (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></li> </ul>
<p><b><u>Recreation Commissions</u></b></p> <ul style="list-style-type: none"> <li>• The budget that is required by <i>KSA 12-1927</i></li> <li>• Certificate Page (signed by governing body)</li> <li>• Statement of Lease Purchase</li> <li>• <b>All Applicable Fund Pages</b></li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></li> </ul>	<p><b><u>Special Districts</u></b> (Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)</p> <ul style="list-style-type: none"> <li>• Certificate Page (signed by governing body)</li> <li>• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates</li> <li>• Schedule of Transfers</li> <li>• Statement of Indebtedness</li> <li>• Statement of Lease Purchase</li> <li>• Library Grant Page (if applicable)</li> <li>• <b>All Applicable Fund Pages</b></li> <li>• Published Notice of Budget Hearing</li> <li>• Published Notice of RNR Hearing (if applicable)</li> <li>• Neighborhood Revitalization (if applicable)</li> <li>• TIF (if applicable)</li> <li>• Resolution to exceed RNR approved by governing body (if applicable)</li> <li>• <b>Certified Roll Call Vote on resolution to exceed RNR (if applicable)</b></li> </ul>

## Budget Timeline

(Both Exceeding RNR & Not Exceeding)

If exceeding Revenue Neutral Rate (RNR), follow procedure outlined in KSA 79-2988

### ❖ The following dates apply to all budgets

- **June 15<sup>th</sup>:** Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)
- **July 20<sup>th</sup>:** Last day to notify County Clerk of intent to levy above RNR
  - Provide County Clerk proposed tax rate and hearing information
  - **County Clerk will notify tax payers via mail/email of all taxing subdivisions exceeding RNR 10 days prior to first hearing in the county.**
- **By September 20<sup>th</sup>:** Hold budget hearing
  - Publication of hearing must be done 10 days prior to budget hearing
- **By October 1<sup>st</sup>:** Governing body certifies budget to County Clerk
  - **Note: County Clerk MUST receive certified budget by 5:00 PM October 1<sup>st</sup> or the County Clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for such taxing subdivision.**
- **County Clerk submits budget to Municipal Services electronically no later than December 31<sup>st</sup>.**

### ❖ The following dates apply ONLY when exceeding RNR

- **August 20<sup>th</sup> – September 20<sup>th</sup>:** Hold RNR hearing prior to or in conjunction with budget hearing
  - Publication of hearing must be done 10 days prior to RNR hearing
    - Publish in newspaper and website (if website is maintained)
  - Governing body passes resolution to exceed RNR PRIOR to adopting budget, records roll call for governing body vote, and then can formally adopts budget anytime after resolution passed.
    - **(Resolution MUST be passed at the RNR hearing and before the budget is adopted)**

*Note: Roll Call Vote will still be recorded and submitted with budget documents even if resolution fails.*

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**\*Best Practice:** Contact your newspaper(s) in advance to confirm publication content due dates, procedure, and contact information! There is no remedy if the RNR hearing newspaper publication is missed.

#### **Reminder:**

**ALL budget documents for ALL taxing subdivisions MUST be submitted to the county clerk NO LATER THAN 5:00 PM on October 1st, or the county clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for such taxing subdivision.**

## Recreation Commissions – Budget Timeline

Note: *Italicized lines are specific to exceeding Revenue Neutral Rate (RNR)*

- **June 15<sup>th</sup>**: Assessed property valuation estimates distributed from County Clerks
- **July 11<sup>th</sup>**: Last day for notice of budget hearing to be published in weekly or daily newspaper (if not exceeding RNR)
- **July 20<sup>th</sup>**: *Last day to notify County Clerk of intent to levy above RNR*
  - *Clerk should be provided proposed tax rate and RNR hearing information (date, time, location)*
    - Cannot levy a rate in excess of maximum tax levy set by current resolution with the city or school district; unless procedures set forth in K.S.A. 12-1927(c) have been completed to increase levy rate stated in resolution.
- **July 22<sup>nd</sup>**: Last day to hold budget hearing (if not exceeding RNR)
- **July 22<sup>nd</sup> – July 31<sup>st</sup>**: Recreation commission formally adopts budget (not exceeding RNR)
- **August 1<sup>st</sup>**: Recreation commission budget due to city or school district, and County Clerk (not exceeding RNR)
- **August 20<sup>th</sup>–September 20<sup>th</sup>**: Hold RNR hearing prior to or in conjunction with budget hearing
  - *Publication of hearing must be done 10 days prior to RNR hearing*
  - *Publish in newspaper and website (if website is maintained)*
- **August 20<sup>th</sup> – September 20<sup>th</sup>**: *Hold budget hearing*
  - *Publication of hearing must be done 10 days prior to budget hearing*
- **August 20<sup>th</sup> – October 1<sup>st</sup>**: *Governing body passes resolution to exceed RNR (if applicable) and formally adopts budget*
- **August 30<sup>th</sup> – October 1<sup>st</sup>**: *Governing body certifies budget to County Clerk*
  - Note: County Clerk MUST receive certified budget by 5:00 PM October 1st or the County Clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for such taxing subdivision.
- *County Clerk submits budget to Municipal Services electronically no later than December 31<sup>st</sup>.*

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**\*Best Practice:** Contact your newspaper(s) in advance to confirm publication content due dates, procedure, and contact information! There is no remedy if the RNR hearing newspaper publication is missed.

### Reminder:

ALL budget documents for ALL taxing subdivisions **MUST** be submitted to the county clerk **NO LATER THAN 5:00 PM on October 1st**, or the county clerk shall use the previous year's budget information and amount of ad valorem tax to be levied for such