Agenda
Linwood Community Library Board Meeting
Tuesday, October 27, 2026 at 6:30 pm
Public Notice

Melissia Smitka (Chair)
Aly Evans (Vice Chair)
Chris Mensch (Secretary)
Sheldon Wheaton (Treasurer)
Kathy Reno
Alex DeMoro

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

- Building update

Committee Reports

- **Building and Equipment**
- **Financial**
- **Personnel and Policies**

New Business

- Collection Policy around AI generated books
- November/December Board Meeting
- Christmas Schedule

Adjournment
Next Regular Board Meeting: Tuesday, November 24, 2026 at 6:30 pm

Linwood Community Library Board of Trustees

Meeting Minutes – October 06, 2026

Meeting description: Special meeting
Meeting location: Linwood Community Library, 19649 Linwood Rd., Linwood, KS 66052
Board members present: Melissia Smitka, Kathy Reno, Aly Evans, Chris Mensch, Alex DeMoro, Sheldon Wheaton
Board members not present: none
Staff present: Dennis Shelton
Guests: Eric Lynch

Call to Order: 6:42pm - The meeting was called to order by Melissia Smitka

Purpose: The purpose of this special meeting was to conduct a second interview of director candidate Eric Lynch, to follow-up the initial interview by the Personnel Committee, and to discuss any potential offer for employment.

Discussion: Director candidate Eric Lynch was interviewed. The board discussed the interview, all board members had favorable impressions, and there were no objections to proceeding with an offer. There was a consensus to conduct background check and reference check, prior to presentation of an offer of employment. A motion was made by Chris to present an offer to Eric Lynch, for the amount of $57,500 annually, plus a health care premium reimbursement of up to $500/month. Melissia seconded, and the motion passed.

Adjournment: 7:00pm – Chris made a motion to adjourn, Aly seconded, and the motion carried.

Submitted by: Chris Mensch/SW

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
Sheldon Wheaton, Treasurer (03/2027)
Kathy Reno (03/2030)
Chris Mensch, Secretary (03/2029)
Alex DeMoro (03/2030)
Open Position (03/2027)

Linwood Community Library Staff

Dennis Shelton, Director

Linwood Community Library Board Committees

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

Officer and Committee appointments updated September 22, 2026

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
Meeting Minutes – September 22, 2026

Meeting description: Regular monthly board of trustees meeting
Meeting location: Linwood Community Library, 19649 Linwood Rd., Linwood, KS 66052
Board members present: Melissia Smitka, Kathy Reno, Aly Evans, Alex DeMoro, Sheldon Wheaton, Chris Mensch
Board members not present: none
Staff present: Dennis Shelton, Tracy Tygart
Guests: none

Call to Order: 6:36pm - The meeting was called to order by Melissia Smitka

Changes to Agenda: Mel suggested adding an item under old business to discuss the Linwood city building.

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 08-31-2026 was $418,837.60. The GF checking account has been reconciled in Xero through 08-31-2026 noting no difference.

Capitol Improvement Fund (CIF) Checking: account balance as of 08-31-2026 was $260,162.29. The CIF Checking account has been reconciled in Xero through 08-31-2026 noting no difference.

Petty Cash: Petty cash was counted by Dennis on 09-09-2026. He indicated the total on hand was $91.67.

Communications for the board: None
Director's Report
Statistical Report
Financial Report
Sheldon made a motion to accept the consent agenda, Chris seconded, and the motion carried.

Public Comments: None

Communications for the Board: A letter dated Sept. 18, 2026 was received from the City of Linwood, regarding proposed use of the City building (Old Linwood School building) by the library.

Bills for Payment: Bills for payment were reviewed by the Finance Committee with no issues identified and recommended for approval by the board. Sheldon made a motion to approve, Aly seconded, and the motion carried.

Old Business:

- **Building update:**

- BG Consultants met with Dennis on 9/18/2026 to discuss options.
- Consultant-Client agreement signed by Dennis on 9/18/2026.
- Dennis indicated that the Linwood city building would be considered as one of the options for the 3 options to be submitted to NEKLS for grant consideration, and subsequently for the CDBG grant. This option would include renovations, bathroom additions, kitchen, mold inspection in air system, review of electrical system, etc.
- Requirement to qualify for $3000 grant from NEKLS for architectural work includes submittal of initial schematics for the project with 3 optional plans. Request must be submitted to NEKLS by January 1, 2027.
- The board discussed and unanimously agreed on the desire to continue with ownership of our own property, versus renting space from the City of Linwood, noting that roughly 90% of tax-paying constituents in the library district are not residents of the City of Linwood.
- Discussed the question of why we would expend resources to evaluate the option of the Linwood city building, given that the board has already voted to discontinue consideration of that option. Building Committee to discuss this with BG Consultants, to clarify the desire to make the three options more aligned with viable considerations.

Committee Reports:

Building & Equipment: no discussion
Financial: no discussion
Personnel & Policy: applications for director position have been received, committee has conducted several initial interviews, and recommends a second interview by the entire board of one candidate.

New Business:

- **Board committee appointment** – Alex DeMoro agreed to replace Kathy Reno on the Building and Equipment committee (at Kathy's suggestion), and also agreed to fill the vacant position on the Finance Committee.
- **Director Salary Range for job postings** – The board discussed changing the upper limit of the posted salary range from $55k to $60k per year. Chris made a motion to approve this change, Aly seconded, and the motion carried.
- **KLA meeting on Oct. 28 in Wichita** – Suzy will attend.
- In-service staff meeting on Nov. 6 at Leavenworth Library
- **Notary Public** - Staff member Hannah will apply for notary public
- **Thank you card** - to be procured and circulated for board, staff, and patrons to sign and provide to Hannah (Dennis' daughter) who filled-in for temporary library staffing needs.
- **Main Printer (Xerox)** – Maintenance contract expires in January of 2027. Dennis plans to keep current printer with 90 day renewal. Dennis reports that Xerox has given good service.

Adjournment: 8:20pm – Chris made a motion to adjourn, Alex seconded, and the motion carried.

Submitted by: Chris Mensch/SW

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
Sheldon Wheaton, Treasurer (03/2027)
Kathy Reno (03/2030)
Chris Mensch, Secretary (03/2029)
Alex DeMoro (03/2030)
Open Position (03/2027)

Linwood Community Library Staff

Dennis Shelton, Director

Linwood Community Library Board Committees

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

Officer and Committee appointments updated September 22, 2026

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
October 27, 2026

General Fund (GF) Checking account balance as of 09-30-2026 was $425,796.60. The GF checking account has been reconciled in Xero through 09-30-2026 noting no difference.

Capitol Improvement Fund (CIF) Checking account balance as of 09-30-2026 was $260,741.77. The CIF Checking account has been reconciled in Xero through 09-30-2026 noting no difference.

Petty Cash was counted by Dennis Shelton on 10-5-2026. He indicated the total on hand was $95.18.

Prepared by Sheldon Wheaton, treasurer

Linwood Community Library

2026



Director's Report
October 27, 2026

Prepared by: Dennis Shelton, MBA

Another of the nonfiction bookshelves spread so that the shelves would not stay in place and fell causing all of the books to fall out onto the floor. I clamped the shelf, pulled it together, and fixed it with allthread. There are now three of the five shelves which I have fixed over the past year. Even though they are now holding books without the shelves collapsing, they are not permanently fixed and will need to be replaced at some point. All of the non fiction shelves were designed and built to be against each other to provide pressure on the sides to keep them from bowing. Since the non-fiction shelving can not be placed in a manner to keep them from eventually bowing, it might be best to look at metal shelving.

We have experienced our web page being down for about a week at the end of September/first of October. If you look at the web site and web site user statistics for September you will notice they jumped from an average around 1500 per month to slightly over 20,000 for the month of September, almost all of this traffic was from Taiwan. NEKLS uses AWS and AI bots have been scrubbing data from these servers and we are not the only library which was affected. I have worked with NEKLS and we have moved all of the data from our web site to the Aspen website and we currently have both pages containing all of the information which which used to only be on the linwoodcommunitylibrary.org site. The Aspen web page address is currently Linwood.nextkansas.org and we can make this our home page which means the Linwoodcommunitylibrary.org site would just direct people to the Aspen page if we choose to. Aspen is managed by By Water Solutions, who also manages KOHA for NEKLS. If we choose to make that change the board needs to look at the Aspen site, Linwood.nextkansas.org, and provide feedback so we can work with NEKLS to make changes.

In the packet is the final valuation for tax year 2027. The taxes we will receive at the revenue neutral rate, of 2.427, will be $109.23 less than the $271,986 which had been originally calculated. This will have no effect on our 2027 budget.

2026 Monthly Stats

Linwood Community Library Statistical Report

Circulation:

	Sep 2026	Y-T-D	Sep 2025	Y-T-D
Adult Books	172	1,360	137	1,438
Child Books	273	2,266	237	2,644
Young Adult	22	269	36	276
Magazines	1	12	1	15
Movies/Videogames	95	890	82	1,127
Music		12		1
Audiobooks	52	483	67	498
Large Print	30	318	28	264
** Electronic Materials	215	2,035	212	1,998
Equipment: Video/DVD		-		
Equipment: Sports/Games		-		
Total:	860	7,645	800	8,261
% of Change	7.50	(7.46)		

New Acquisitions:

	Sep 2026	Y-T-D	Sep 2025	Y-T-D
Adult	72	556	49	381
Children	48	361	39	336
Young Adult	9	82	6	160
Audiovisual	7	78	9	127
Equipment: Video/DVD		-		
Equipment: Sports/Games		-		
Total:	136	1,077	103	1,004
% of Change	32.04	7.27		

Inter-Library Loan:

	Sep 2026	Y-T-D	Sep 2025	Y-T-D
NEXT Loaned	223	2,237	329	3,093
NEXT Borrowed	119	1,088	119	1,031
Shareit ILL Loaned	11	143	17	88
Shareit ILL Rec'd		-		12
Total:	353	3,468	465	4,224
% of Change	(24.09)	(17.90)		

Programs:

	Sep 2026	Y-T-D	Sep 2025	Y-T-D
Adult Programs	35	413	37	352
Total Adult attendence	179	1,864	173	1,700
Childrens Programs	8	117	12	143
Total Childrens attendance	39	782	57	904
Young Adult Programs	4	16		-
Total YA attendance	18	43		-
Outreach Events	1	13		12
Outreach Attendance Total	11	464		524
Total Library Events	48	559	49	507
Attendance Total	247	3,153	230	3,128
Meeting Room Uses	2	21	5	40
Meeting Attendance	4	99	10	78
Total Attend:	251	3,252	240	3,206
% of Change	4.58	1.43		

Electronic Materials Use:

	Consortial Users	Sep 2026	Y-T-D	Sep 2025	Y-T-D	% of Change
**	Flipster		-		-	#DIV/0!
	Lynda Users		-		-	#DIV/0!
	Local Uses					
	Cloud Library	37	293	22	261	12.26
	Kanopy (Dec 2020)		-	5	12	(100.00)
	Hoopla	121	1,166	131	1,248	(6.57)
	Overdrive	57	576	54	477	20.75
	Total Local Use	215	2,035	212	1,998	
	% of Change	1.42	1.85			

Miscellaneous:

	Sep 2026	Y-T-D	Sep 2025	Y-T-D	% of Change
Volunteer Hours	2	110.00	9.00	811.00	
Number of Volunteers	1	49	4	37	
Door Count	591	5,857	523.00	5,698	2.79
Reference	5	123	19	154	(20.13)
Computer Use	21	152	12	139	9.35
Wireless Activity	354	3,163	242	3,144	0.60
Website Sessions	20,515	30,821	274	2,389	1,190.12
Website Users	20,449	30,339	204	2,363	1,183.92
Public Service Hours	223	1,988	223	1,975	0.63
FB Reach	238	6,273	395	10,136	(38.11)

Linwood Community Library Statistical Report

Engagements - Youth			-	-
Twitter Visits				
Tweet impressions		-	-	0
Mailchimp				
Total Emails Sent	4	39	5.00	39
Total Email Receipts	1,494	14,824	1,885.00	14,968
Total Emails Opened	210	2,177	650.00	5,450
Faxes (Per Patron Use)	6	49		
Copies (Per Patron Use)	39	300		
Notary (Per Patron Use)	1	25		

	Sep 2026	**Y-T-D**
Borrowers end of month	619	0
Borrower Accounts used	79	716
Borrowers Added	3	31
Borrowers Renewed	9	152
Borrowers Deleted	0	42
Total Check Outs/ Renewal	647	5,609
Adult Checkouts/Renewals	262	2,283
Youth Checkouts/Renewals	385	3,326

	FY2025		FY2026 as of 9/30/2026			% Used	% flat target
	Actual*		Actual	Budget	Budget diff Over (Under)		
Capital Improvement							
Revenue							
Interest on Idle Funds	6,734.74		5,129.12	-	5,129.12		
Transfer	28,000.00		-	-	-		
Revenue Total	34,734.74		5,129.12	-	5,129.12		
Capital Improvement Fund Total	34,734.74		260,741.77				
Treasuers Balance 12/31/2025	255,612.65						
Treasuers Balance 1/31/2026	260,741.77						

	FY2025		FY2026 as of 9/30/2026			% Used	% flat target
	Actual		Actual	Budget	Budget diff Over (Under)		
Employee Benefit							
Revenue							
Property Tax	8,939.86		9,233.82	8,005.00	1,228.82	115.35%	100.00%
Revenue Total	8,939.86		9,233.82	8,005.00	1,228.82		
Expense							
Payroll Expenses	11,409.41		8,737.99	14,695.00	(5,957.01)	59.46%	100.00%
Cash carry forward	-		-	-	-	#NAME?	100.00%
Expense Total	11,409.41		8,737.99	14,695.00	(5,957.01)		
Employee Benefit Fund Total			495.83				
						11592.85	
Treasuers Balance 12/31/2025	7,057.58					11409.41	
Treasuers Balance 1/31/2026	7,553.41		7,553.41			183.44	

	FY2025		FY2026 as of 9/30/2026			% Used	% flat target
	Actual		Actual	*Budget	Budget diff Over (Under)		
General Fund							
Revenue							
Donations/Grants	12,115.99		9,308.98	7,100.00	2,208.98	131.11%	100.00%
Interest on Idle Funds	11,745.78		8,668.70	12,000.00	(3,331.30)	N/A	100.00%
Other Income	2,116.19		536.22	1,800.00	(1,263.78)	N/A	100.00%
Property Tax	292,868.35		282,399.67	312,159.00	(19,290.65)	93.82%	100.00%
Revenue Total	318,846.31		300,913.57	333,059.00	(32,145.43)		
Expense							
Collections	29,645.82		25,491.04	43,838.00	(18,346.96)	58.15%	100.00%
Program	15,509.22		16,056.13	25,874.00	(9,817.87)	62.06%	100.00%
Operating Expense	64,536.55		49,864.40	90,468.00	(40,603.60)	55.12%	100.00%
Wages	139,332.99		106,050.80	217,719.00	(111,668.20)	48.71%	100.00%
Capital	-		-	15,575.00	(15,575.00)	0.00%	100.00%
Transfer to Capital	28,000.00		-	28,000.00	(28,000.00)	N/A	
Cash carry over	-		-	168,105.00	(168,105.00)	0.00%	100.00%
Expense Total	277,024.58		197,462.37	589,579.00	(392,116.63)	33.49%	
General Fund Total	41,821.73		103,451.20				
Treasuers Balance 12/31/2025	311,028.61						
Treasuers Balance 1/31/2026	414,479.81		414,479.81				

		Bank Balance	Calculated Outstan	Act outstand	Diff	Balance sheet	Actually Off
Checking Account	422,033.22	425,796.60	(3,763.38)	3,767.08	3.70	2.61	6.31
Capital Account	260,741.77	260,741.77	-	0	-		
	-						

Income Statement (Profit and Loss)

Linwood Community Library

For the 9 months ended September 30, 2026

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	9,233.82	282,399.67	291,633.49
Donations	-	-	1,360.00	1,360.00
Fine and Fees	-	-	536.22	536.22
Interest Income	5,129.12	-	8,668.70	13,797.82
NEKLS Grants	-	-	6,451.50	6,451.50
State Grants	-	-	1,497.48	1,497.48
Total Income	**5,129.12**	**9,233.82**	**300,913.57**	**315,276.51**
Gross Profit	**5,129.12**	**9,233.82**	**300,913.57**	**315,276.51**
Expenses				
Collections	-	-	25,491.04	25,491.04
Gross Wages	-	0.02	106,050.80	106,050.82
Medicare Co	-	1,182.39	-	1,182.39
Operating Expenses	-	-	49,864.40	49,864.40
Payroll Expenses	-	1,890.19	-	1,890.19
Program Expenses	-	-	16,056.13	16,056.13
Simple IRA Match	-	509.47	-	509.47
Social Security Co	-	5,055.73	-	5,055.73
SUTA	-	100.19	-	100.19
Total Expenses	**-**	**8,737.99**	**197,462.37**	**206,200.36**
Operating Income	**5,129.12**	**495.83**	**103,451.20**	**109,076.15**
Net Income	**5,129.12**	**495.83**	**103,451.20**	**109,076.15**

Income Statement (Profit and Loss)

Linwood Community Library

For the month ended September 30, 2026

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	1,079.03	25,014.62	26,093.65
Fine and Fees	-	-	51.67	51.67
Interest Income	579.48	-	945.64	1,525.12
NEKLS Grants	-	-	1,614.75	1,614.75
Total Income	**579.48**	**1,079.03**	**27,626.68**	**29,285.19**
Gross Profit	**579.48**	**1,079.03**	**27,626.68**	**29,285.19**
Expenses				
Collections	-	-	3,236.74	3,236.74
Gross Wages	-	-	12,649.19	12,649.19
Medicare Co	-	183.41	-	183.41
Operating Expenses	-	-	4,576.79	4,576.79
Program Expenses	-	-	838.68	838.68
Simple IRA Match	-	56.58	-	56.58
Social Security Co	-	784.25	-	784.25
SUTA	-	6.80	-	6.80
Total Expenses	-	**1,031.04**	**21,301.40**	**22,332.44**
Operating Income	**579.48**	**47.99**	**6,325.28**	**6,952.75**
Net Income	**579.48**	**47.99**	**6,325.28**	**6,952.75**

Cash Requirements Report

Pay Run	Aug 27 - Sep 25: Payroll 2024
Pay period	08/27/2026 - 09/25/2026
Pay Date	09/30/2026
Pay Run ID No.	6a8f7a1848d3b0673c08dd73
Transaction Date	09/29/2026

Linwood Community Library District No 1

19649 Linwood Road, PO Box 80

Linwood, KS 66052

Provider:

Rippling Payments, Inc.
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820
notices@rippling.com
1.888.881.6711

Company Overview

Description	Amount
Total Cash remitted	$13,523.65
Paid Manually	$0.00
Total Liabilities	$156.58
Total Cost to Company	$13,680.23

[1] All currency conversion, if applicable, is performed by our authorized partner. The amount shown for such transactions includes our partner's foreign exchange rate plus, where permissible by law, a currency conversion fee.

Debits Summary

Description	Amount Local	Amount Conversion
Employee Net Pay	$10,399.52	--
Total Taxes (Employee and Employer)	$3,124.13	--
Total Debit	$13,523.65	--

Employee Taxes Summary

Description	Amount
Additional Medicare Tax	$0.00
Federal Income Tax	$462.01
Kansas State Tax	$720.00
Medicare Tax - Employee	$183.41

Social Security Tax - Employee	$784.25

Employer Taxes Summary

Description	Amount
Federal Unemployment Tax	$0.00
Kansas State Unemployment Tax	$6.80
Medicare Tax - Employer	$183.41
Social Security Tax - Employer	$784.25

Employee Earnings Summary

Description	Hours	Rate	Total	Total Local	Total Conversion
Holiday Pay	38.0000	--	$715.40		--
Base Pay	589.2834	--	$10,977.79		--
Paid Time Off	38.0000	--	$956.00		--
Gross		--	$12,649.19		--

Deductions Summary

Description	Employee Amount	Employer Amount
Security Benefit	$100.00	$56.58

Employee Taxable Wages Summary

Description	Amount
Federal Income Tax	$12,549.19
Kansas State Tax	$12,549.19
Medicare Tax - Employee	$12,649.19
Social Security Tax - Employee	$12,649.19

Employer Taxable Wages Summary

Description	Amount
Kansas State Unemployment Tax	$6,795.22
Medicare Tax - Employer	$12,649.19
Social Security Tax - Employer	$12,649.19

Pay Disclosures

In some cases, recipient may receive less due to fees charged by the recipient's bank and foreign taxes. You have a right to dispute errors in your transaction. If you think

there is an error, please contact us within 180 days at (888) 881-6711 or at http://rippling.com. You can also contact us for a written explanation of your rights. You can cancel for a full refund within 30 minutes of payment, unless the funds have been picked up or deposited.

Consumer Fraud Warning: Consumers are warned to be aware of fraud and potential scams. If you think you have been the victim of fraud, please contact us immediately at notices@rippling.com or (888) 881-6711 to report fraud or suspected fraud. For important state specific disclosures, please click here.

RIPPLING

Payroll Journal Report

Employees Earning

Pay Run Aug 27 - Sep 25: Payroll 2024
Report Period 2026-08-27 - 2026-09-25
Pay Date 2026-09-30

Linwood Community Library District No 1

19649 Linwood Road PO Box 80
Linwood, KS 66052

Run Details

Earnings				Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Totals	
Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Amount
Holiday Pay	38.0000		$715.40			Social Security Tax - Employee	$784.25	Social Security Tax - Employer	$784.25	Social Security Tax - Employee	$12,649.19	Social Security Tax - Employer	$12,649.19	Net Pay	$10,399.52
Base Pay	589.2834		$10,977.79	Security Benefit	$100.00	Federal Income Tax	$462.01	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$12,649.19	Medicare Tax - Employer	$12,649.19	Company Cost	$13,680.23
Paid Time Off	38.0000		$956.00	Security Benefit	$56.58	Medicare Tax - Employee	$183.41	Medicare Tax - Employer	$183.41	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
Gross			$12,649.19			Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$6.80	Federal Income Tax	$12,649.19	Kansas State Unemployment Tax	$6,795.22		
						Kansas State Tax	$720.00			Kansas State Tax	$12,649.19				

Department Details

Department	Earnings				Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Totals	
	Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Amount
Library	Holiday Pay	30.0000		$603.40			Social Security Tax - Employee	$538.25	Social Security Tax - Employer	$538.25	Social Security Tax - Employee	$8,681.37	Social Security Tax - Employer	$8,681.37	Net Pay	$7,060.68
	Base Pay	479.5545		$8,069.97	Security Benefit	$100.00	Federal Income Tax	$333.56	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$8,681.37	Medicare Tax - Employer	$8,681.37	Company Cost	$9,408.88
	Paid Time Off	6.0000		$106.00	Security Benefit	$56.58	Medicare Tax - Employee	$125.88	Medicare Tax - Employer	$125.88	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
	Gross			$8,681.37			Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$6.80	Federal Income Tax	$8,581.37	Kansas State Unemployment Tax	$6,795.22		
							Kansas State Tax	$523.00			Kansas State Tax	$8,581.37				

No department assigned	Holiday Pay	6.0000		$212.00	Social Security Tax - Employee	$246.00	Social Security Tax - Employer	$246.00	Social Security Tax - Employee	$3,967.82	Social Security Tax - Employer	$3,967.82	Net Pay	$3,338.84
	Base Pay	109.7289		$2,907.82	Federal Income Tax	$128.45	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$3,967.82	Medicare Tax - Employer	$3,967.82	Company Cost	$4,271.35
	Paid Time Off	32.0000		$848.00	Medicare Tax - Employee	$57.53	Medicare Tax - Employer	$57.53	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
	Gross			$3,967.82	Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$0.00	Federal Income Tax	$3,967.82	Kansas State Unemployment Tax	$0.00		
					Kansas State Tax	$197.00			Kansas State Tax	$3,967.82				

Employee Details

Employee	Earnings				Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Totals	
	Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Amount
Autumn Baker Employee ID 18 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Holiday Pay	6.0000	16.00	$96.00			Social Security Tax - Employee	$123.71	Social Security Tax - Employer	$123.71	Social Security Tax - Employee	$1,995.34	Social Security Tax - Employer	$1,995.34	Net Pay	$1,689.33
	Base Pay	118.7086	16.00	$1,899.34			Federal Income Tax	$66.37	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$1,995.34	Medicare Tax - Employer	$1,995.34	Company Cost	$2,149.98
	Gross			$1,995.34			Medicare Tax - Employee	$28.93	Medicare Tax - Employer	$28.93	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
							Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$2.00	Federal Income Tax	$1,995.34	Kansas State Unemployment Tax	$1,995.34		
							Kansas State Tax	$88.00			Kansas State Tax	$1,995.34				
Susan B. Henneke Employee ID 10 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Holiday Pay	6.0000	18.20	$109.20			Social Security Tax - Employee	$77.90	Social Security Tax - Employer	$77.90	Social Security Tax - Employee	$1,256.40	Social Security Tax - Employer	$1,256.40	Net Pay	$1,110.28
	Base Pay	63.0331	18.20	$1,147.20			Federal Income Tax	$0.00	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$1,256.40	Medicare Tax - Employer	$1,256.40	Company Cost	$1,353.78
	Gross			$1,256.40			Medicare Tax - Employee	$18.22	Medicare Tax - Employer	$18.22	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
							Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$1.26	Federal Income Tax	$1,256.40	Kansas State Unemployment Tax	$1,256.40		
							Kansas State Tax	$50.00			Kansas State Tax	$1,256.40				
Hannah R Houston Employee ID 20 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Holiday Pay	6.0000	15.50	$93.00			Social Security Tax - Employee	$91.10	Social Security Tax - Employer	$91.10	Social Security Tax - Employee	$1,469.38	Social Security Tax - Employer	$1,469.38	Net Pay	$1,210.48
	Base Pay	88.7989	15.50	$1,376.38			Federal Income Tax	$85.49	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$1,469.38	Medicare Tax - Employer	$1,469.38	Company Cost	$1,583.26
	Gross			$1,469.38			Medicare Tax - Employee	$21.31	Medicare Tax - Employer	$21.31	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
							Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$1.47	Federal Income Tax	$1,469.38	Kansas State Unemployment Tax	$1,469.38		
							Kansas State Tax	$61.00			Kansas State Tax	$1,469.38				

Nicole R Oetschlaeger Employee ID 16 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US						Social Security Tax - Employee	$0.00	Social Security Tax - Employer	$0.00	Social Security Tax - Employee	$0.00	Social Security Tax - Employer	$0.00	Net Pay	$0.00
						Federal Income Tax	$0.00	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$0.00	Medicare Tax - Employer	$0.00	Company Cost	$0.00
						Medicare Tax - Employee	$0.00	Medicare Tax - Employer	$0.00	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
						Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$0.00	Federal Income Tax	$0.00	Kansas State Unemployment Tax	$0.00		
						Kansas State Tax	$0.00			Kansas State Tax	$0.00				
Amy L Rosewicz Employee ID 6 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Holiday Pay	6.0000	18.00	$108.00		Social Security Tax - Employee	$116.94	Social Security Tax - Employer	$116.94	Social Security Tax - Employee	$1,886.16	Social Security Tax - Employer	$1,886.16	Net Pay	$1,300.41
	Base Pay	92.7858	18.00	$1,670.15	Security Benefit	$100.00	Federal Income Tax	$94.45	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$1,886.16	Medicare Tax - Employer	$1,886.16	Company Cost	$2,087.07
	Paid Time Off	6.0000	18.00	$108.00	Security Benefit	$56.58	Medicare Tax - Employee	$27.35	Medicare Tax - Employer	$27.35	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
	Gross			$1,886.16			Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$0.00	Federal Income Tax	$1,786.16	Kansas State Unemployment Tax	$0.00		
							Kansas State Tax	$247.00			Kansas State Tax	$1,786.16				
Dennis Keith Shelton Employee ID 11 N/A Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Holiday Pay	8.0000	26.50	$212.00		Social Security Tax - Employee	$246.00	Social Security Tax - Employer	$246.00	Social Security Tax - Employee	$3,967.82	Social Security Tax - Employer	$3,967.82	Net Pay	$3,338.84
	Base Pay	109.7289	26.50	$2,907.82			Federal Income Tax	$128.45	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$3,967.82	Medicare Tax - Employer	$3,967.82	Company Cost	$4,271.35
	Paid Time Off	32.0000	26.50	$848.00			Medicare Tax - Employee	$57.53	Medicare Tax - Employer	$57.53	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
	Gross			$3,967.82			Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$0.00	Federal Income Tax	$3,967.82	Kansas State Unemployment Tax	$0.00		
							Kansas State Tax	$197.00			Kansas State Tax	$3,967.82				
Tracy Lynn Tygart Employee ID 14 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Base Pay	15.8000	22.15	$349.97		Social Security Tax - Employee	$21.70	Social Security Tax - Employer	$21.70	Social Security Tax - Employee	$349.97	Social Security Tax - Employer	$349.97	Net Pay	$278.70
	Gross			$349.97			Federal Income Tax	$60.00	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$349.97	Medicare Tax - Employer	$349.97	Company Cost	$377.09
							Medicare Tax - Employee	$5.07	Medicare Tax - Employer	$5.07	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
							Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$0.35	Federal Income Tax	$349.97	Kansas State Unemployment Tax	$349.97		
							Kansas State Tax	$3.00			Kansas State Tax	$349.97				
Ethan David Wood Employee ID 17 Library Work Location Nickname: Linwood Community Library Work Location City: Linwood Work Location Country: US	Holiday Pay	6.0000	16.20	$97.20		Social Security Tax - Employee	$106.90	Social Security Tax - Employer	$106.90	Social Security Tax - Employee	$1,724.13	Social Security Tax - Employer	$1,724.13	Net Pay	$1,479.98
	Base Pay	100.4281	16.20	$1,626.93			Federal Income Tax	$38.25	Federal Unemployment Tax	$0.00	Medicare Tax - Employee	$1,724.13	Medicare Tax - Employer	$1,724.13	Company Cost	$1,857.75
	Gross			$1,724.13			Medicare Tax - Employee	$25.00	Medicare Tax - Employer	$25.00	Additional Medicare Tax	$0.00	Federal Unemployment Tax	$0.00		
							Additional Medicare Tax	$0.00	Kansas State Unemployment Tax	$1.72	Federal Income Tax	$1,724.13	Kansas State Unemployment Tax	$1,724.13		
							Kansas State Tax	$74.00			Kansas State Tax	$1,724.13				

County Clerk's Budget Information for 2027 Budget Year
Leavenworth County values
LINWOOD LIBRARY

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 3, 2026:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	97,950,498	1,126,199	0	2,136,387
State Assessed	13,410,209	899		
Severed Minerals	970			
Personal Property	650,895			
Oil & Gas	8,275			
Total Value	112,020,847	1,127,098		

2. Personal Property: 659,170
(Use this amount on Computation to Determine Limit for 2027 budget, line 5a)

Revenue Neutral Rate 2.427

3. Actual tax rates levied for the 2026 budget: (2025 levies)

SAC	Fund	Rate	RN Rate
098	LINWOOD LIBRARY - EMPLOYEE BENEFIT	.076	.071
217	LINWOOD LIBRARY - GENERAL	2.519	2.356
	Total Levied	2.595	

4. Final Assessed Valuation from the November 2025 abstract: 104,759,179

5. 2025 Personal Property: 984,183
(Use this amount on Computation to Determine Limit for 2027 budget, line 5b)

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

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2024 average tax delinquency percentage: .830786

9. 2024 delinquency percentage for special assessments: .000000

Date Provided: 4/1/2026 Provided by: [signature]
Leavenworth County Clerk

Special District
Library

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 Grar		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

Melanie Smith 8-18-26
Sheldon Wheaton 8/18/2026
Kathy Reno 8/18/2026
Chris Neuta 8/18/2026
Ally Evans 8/18/2026

Attest: , 2026

County Clerk

Governing Body

Fran Keppler
Leavenworth County Clerk
300 Walnut, Leavenworth, KS 66048

PHONE: 913-684-0422
FAX: 913-680-1489
EMAIL: fkeppler@leavenworthcoounty.gov

October 5, 2026

Linwood Community Library
P.O. Box 80
Linwood, KS 66052

RE: Final Valuation and Mill Levies

Please be advised the final assessed valuation for Linwood Community Library is 112,021,742. Accordingly, the tax levies required to finance your 2027 budget are as follows:

FUND	LEVY	PRODUCES
General	2.375	$266,051.64
Employee Benefits	.052	$ 5,825.13
TOTALS	**2.427**	**$271,876.77**

If you have any questions, please call me at 684-0422 prior to October 15, 2026. Please review your 2027 budget to verify the above dollars will fund your budget.

Fran Keppler
County Clerk

clerk:/2026 Levy Letters/ Linwood Lib. Final Levy.

NOTICE OF BUDGET HEARING

A public meeting of the

Linwood Community Library District

Pawnee County, Colorado

will be held on October 7, 2024 at Linwood Community Library for the purpose of considering the proposed budget for the ensuing year. Budget proposed by the governing body is on file and open for public inspection at Linwood Community Library and will be available online by

SUPPORTING COUNTIES

Counties of Pawnee and Logan

BUDGET SUMMARY

Proposed budget for 2025 (in accordance with Section 29-1-105 C.R.S.) for the Linwood Community Library District, Pawnee County, Colorado. A copy of the proposed budget is on file at the Linwood Community Library and may be inspected during regular business hours.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
Fund	Expenditures	Actual Mill Rate	Expenditures	Estimated Mill Rate *	Budgeted Expenditures for the Ensuing Year	Estimated Amount to be Derived from Property Taxes	Estimated Amount to be Derived from Other Revenue
General	227,022	3.625	303,186	3.591	672,411	265,105	7,375
Capital Projects							
Employee Benefits	11,364	0.052	12,684	0.0526	7,426	1,428	0.053
Non-Budgeted Funds							
Totals	238,434	3.677	315,870	3.645	679,837	271,930	7,375
					Previous Mill Rate **		3.677

Total Expenses	238,434	315,870	679,837
Net Transfers	220,434	265,870	672,411
Total Tax Levied	272,273	331,980	[illegible]
Assessed Valuation	105,835,635	102,759,170	113,070,847

Outstanding Indebtedness

Type	2023	2024	2025
GO Bonds	0	0	0
Revenue Bonds	0	0	0
Leases	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

* Mill Levy multiplied by 0.9958

** Previous Year's Mill Rate Multiplied by 0.9958

Linwood Community Library District

Check#	PayTo	Date	Pay Cycle	Memo	Amount
11837	Culligan Water of Kansas City	24-Oct-26	Monthly		$ 99.08
11838	Hannah Houston	24-Oct-26	1x	Mileage	$ 25.62
11839	City of Linwood	24-Oct-26	Monthly		$ 65.52
11840	Northeast Kansas Library System	24-Oct-26	1x		$ 21.00
11841	Midwest Exterminators, Inc	24-Oct-26	1x		$ 95.00
11842	Midcontinent Communications	24-Oct-26	Monthly		$ 173.37
11843	Security Benefit Group	24-Oct-26	Monthly		$ 156.51
11844	Brandon Zarda	24-Oct-26	1x	Lawn	$ 300.00
11845	LE Loop Service LLC	24-Oct-26	1x	Security Cameras	$ 216.00
11846	Demco, Inc.	24-Oct-26	1x		$ 76.72
11847	Atmos Energy	24-Oct-26	Monthly		$ 100.55
11848	Evergy	24-Oct-26	Monthly		$ 442.84
11849	UniFirst	24-Oct-26	Monthly		$ 221.96
11850	Midwest Tape	24-Oct-26	1x		$ 309.00
11851	PEAC Solutions	24-Oct-26	Monthly		$ 315.00
11852	Wheat State Cleaning	24-Oct-26	Monthly		$ 600.00
11853	Aly Evans	24-Oct-26	1x	Yoga	$ 160.00
11854	VISA	27-Oct-26	Monthly		$ 3,712.01