

Library

The Jefferson County Board of Supervisors has been committed to the practice of “fair share” funding. “Fair share” funding is the idea that rural residents should pay their share of municipal libraries’ operating expenses in proportion to their use of the services. This partnership has provided relatively stable funding and has included a structure which provides equitable payment for services. As a result, all county residents have received the benefit of very good library service. The libraries of Jefferson County remain grateful to the county and its taxpayers for their support.

The libraries in Jefferson County are heavily used despite the fact that total circulation in Jefferson County has decreased (Electronic access and downloadable content are now important library resources that are currently not counted as circulations). In 2015, a total of 973,097 physical items were checked out of the nine county libraries. Of those items, 202,530 (which represents 21% of the total) were checked out by Jefferson County residents who live in municipalities without their own libraries. The proportion of circulation for those non-librariad residents generally mirrors their overall use of the libraries and also mirrors the growth in the county that has happened outside the municipal borders and has been quite consistent for many years.

The majority of this 2017 budget request represents a direct reimbursement to county libraries for use by Jefferson County residents without their own libraries that occurred during 2015. These reimbursement payments to the libraries within Jefferson County total \$917,461 which is an increase of 2.7% from last year.

Calculating the reimbursement formula:

- First, the cost per circulation was determined for each county library by dividing their operational costs by the total number of items they circulated. Their overall cost per circulation was then multiplied by the number of the library’s rural Jefferson County circulations to ascertain the level needed to fulfill the county’s statutory obligation for payments.
- Next, the countywide average cost per circulation was calculated by adding the total operational costs of the nine libraries divided by the total number of items they circulated. This countywide average cost per circulation was then multiplied by the number of each library’s rural circulations to determine each library’s reimbursement amount.
- Using a countywide average cost per circulation as a basis for the budget request, instead of each library’s cost per circulation, is fair and encourages the libraries to be more efficient and get the most circulations possible within their limited operational budgets.

Also included in the budget request are administrative costs, including a payment of \$500 to the county resource library for its services in 2017 and \$1,500 for anticipated Jefferson County Library Service board expenses. The administrative work is now handled by the county resource library and the Bridges Library System. That change has resulted in administrative savings that began with the 2016 budget when Jefferson County joined the Bridges Library System.

The Dwight Foster Public Library will continue to be the county resource library for Jefferson County in 2017 handling the county library services board meetings. The Bridges Library System will handle the budgeting responsibilities. The administrative costs are less than 1%

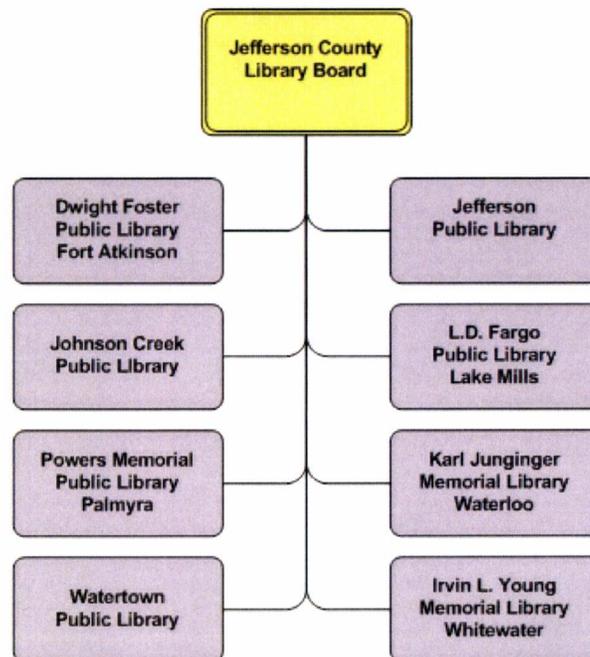
of the budget request. The remainder—and the vast majority of the funding—goes directly to the county libraries.

Additionally, \$152,850 has been requested by adjacent county libraries for reimbursement for circulations made in 2015 to Jefferson County residents who live in areas without libraries. This represents an increase of 5% over the 2016 reimbursement level. State law requires counties in Wisconsin to reimburse libraries at 70% of each library’s cost per circulation for rural circulations to all adjacent counties. The \$152,850 includes a payment of \$86,548 to the Oconomowoc Public Library which will fulfill the county’s obligation to that library which lies in close proximity to and is used by a significant populace within eastern Jefferson County. That payment is, by far, the largest payment to a library not within Jefferson County. The \$152,850 represents the minimum payments allowed by law to 36 libraries in all five adjacent counties.

The total 2016 budget request for library services is \$1,072,311. This represents an overall 2.9% increase from last year. The county library service board remains committed to the principles of the formula which reimburses libraries based on costs and usage from the previous year.

This budget attempts to continue the “fair share” funding balance between municipal and rural taxpayers. Citizens of Jefferson County need their libraries now more than ever. It is not surprising that residents have turned to their libraries for access to job-seeking information, internet access, do-it-yourself materials, and electronic access. Libraries make a significant difference in the lives of our citizens and Jefferson County is a key partner in the equation that results in quality library services.

The four-year technology capital plan that was funded in 2013 will expire at the end of 2016. However, the county library board is in the process of examining the formulas used to determine the budget request and distribution of the funds. The review will not be completed until the 2018 budget request. Therefore, there is no capital request for 2017.



Library

Financial Summary

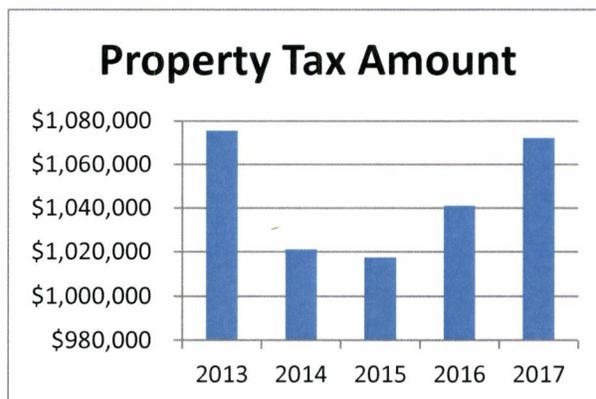
	2015 Actual	2016 Estimate	2016 Amended Budget	2017 Budget	Change from 2016 Amended Budget	
					\$	%
Revenues						
Total Revenues	-	-	-	-	-	0.00%
Expenditures						
Personnel Expenses	1,282	1,225	1,200	1,332	132	11.00%
Purchased Services	1,015,546	1,039,735	1,039,735	1,070,811	31,076	2.99%
Operating Costs	1,172	275	300	168	(132)	-44.00%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,018,000	1,041,235	1,041,235	1,072,311	31,076	2.98%
Property Taxes	1,017,546	1,041,235	1,041,235	1,072,311	31,076	2.98%
Addition to (Use of) Fund Balance	(454)	-	-	-		

Summary Highlights:

The 2017 budget provides \$1,072,311 in tax levy, which is a \$31,076 increase in levy from the 2016 amended budget due to an increase in circulations.

Summary of Capital Items:

None



LIBRARY-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
9901-COUNTY LIBRARIES 43.12								
REVENUES								
411100		GENERAL PROPERTY TAXES	868,680	893,696	893,696	893,696	917,461	917,461
REVENUES TOTAL			868,680	893,696	893,696	893,696	917,461	917,461
EXPENDITURES								
529400 111		CAMBRIDGE	89,784	91,741	91,741	91,741	106,107	106,107
529400 141		JOHNSON CREEK	48,921	45,228	45,228	45,228	46,161	46,161
529400 171		PALMYRA	42,856	45,650	45,650	45,650	39,124	39,124
529400 226		FORT ATKINSON	213,556	232,723	232,723	232,723	227,548	227,548
529400 241		JEFFERSON	120,286	116,460	116,460	116,460	107,930	107,930
529400 246		LAKE MILLS	87,832	86,393	86,393	86,393	99,532	99,532
529400 290		WATERLOO	30,925	31,570	31,570	31,570	30,704	30,704
529400 291		WATERTOWN	166,870	172,301	172,301	172,301	186,406	186,406
529400 292		WHITWATER	67,650	71,630	71,630	71,630	73,949	73,949
OPERATING EXPENDITURES			868,680	893,696	893,696	893,696	917,461	917,461
EXPENDITURES TOTAL			868,680	893,696	893,696	893,696	917,461	917,461
REVENUES			868,680	893,696	893,696	893,696	917,461	917,461
EXPENDITURES			868,680	893,696	893,696	893,696	917,461	917,461
TOTAL BUSINESS UNIT-9901-COUNTY LIBRARIES 43.12			-	-	-	-	-	-

9902-LIBRARY ADMIN 43.60								
REVENUES								
411100		GENERAL PROPERTY TAXES	5,454	2,000	2,000	2,000	2,000	2,000
REVENUES TOTAL			5,454	2,000	2,000	2,000	2,000	2,000
EXPENDITURES								
512141		SOCIAL SECURITY	17	25	25	-	12	12
		FRINGE TOTAL	17	25	25	-	12	12
514151		PER DIEM	1,265	550	1,200	1,200	1,320	1,320
529401		RESOURCE LIBRARY PAYMENT	3,454	500	500	500	500	500
531311		POSTAGE & BOX RENT	951	-	-	-	-	-
532332		MILEAGE	221	84	275	300	168	168
OPERATING EXPENDITURES			5,891	1,134	1,975	2,000	1,988	1,988
EXPENDITURES TOTAL			5,908	1,159	2,000	2,000	2,000	2,000
REVENUES			5,454	2,000	2,000	2,000	2,000	2,000
EXPENDITURES			5,908	1,159	2,000	2,000	2,000	2,000
TOTAL BUSINESS UNIT-9902-LIBRARY ADMIN 43.60			454	(841)	-	-	-	-

9903-ADJACENT LIBRARIES 43.12								
REVENUES								
411100		GENERAL PROPERTY TAXES	143,412	145,539	145,539	145,539	152,850	152,850
REVENUES TOTAL			143,412	145,539	145,539	145,539	152,850	152,850
EXPENDITURES								
529400 401		DANE COUNTY	12,491	12,863	12,863	12,863	15,717	15,717
529400 402		DODGE COUNTY	685	1,123	1,123	1,123	477	477
529400 403		ROCK COUNTY	13,321	13,805	13,805	13,805	14,880	14,880
529400 404		WALWORTH COUNTY	338	375	375	375	534	534
529400 405		WAUKESHA COUNTY	116,577	117,373	117,373	117,373	121,242	121,242
OPERATING EXPENDITURES			143,412	145,539	145,539	145,539	152,850	152,850
EXPENDITURES TOTAL			143,412	145,539	145,539	145,539	152,850	152,850
REVENUES			143,412	145,539	145,539	145,539	152,850	152,850
EXPENDITURES			143,412	145,539	145,539	145,539	152,850	152,850

LIBRARY-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
TOTAL BUSINESS UNIT-9903-ADJACENT LIBRARIES 43.1:			-	-	-	-	-	-
		REVENUES	1,017,546	1,041,235	1,041,235	1,041,235	1,072,311	1,072,311
		EXPENDITURES	1,018,000	1,040,394	1,041,235	1,041,235	1,072,311	1,072,311
TOTAL LIBRARY DEPARTMENT			454	(841)	-	-	-	-