

## *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 2014, a total of 1,082,112 physical items were checked out of the nine county libraries. Of those items, 223,984 were checked out by Jefferson County rural residents. Therefore, 21% of countywide library usage comes from people who do not live in municipalities with libraries. The proportion of circulation from rural residents generally mirrors the growth in the count that has happened outside the municipal borders.

The majority of this 2016 budget request represents a reimbursement to county libraries for use by Jefferson County rural residents that occurred in 2014. These reimbursement payments to the libraries within Jefferson County total \$893,696 which is an increase 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, 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 2016 and \$1,500 for anticipated Jefferson County Library Service Board expenses. The dramatic decrease in administrative costs for the county resource library is due to the fact that in 2016 the majority of the county resource library administrator’s duties will now be handled by the system director of the Waukesha County Federated Library System (WCFLS). The current system director not only tackles this endeavor for WCFLS but also served as the Jefferson County Library Administrator for many years. Having the library system handle the county budget requests will be the most effective way to move forward as Jefferson County prepares to embark on a journey with a new library system.

The Dwight Foster Public Library will continue to be the county resource library for Jefferson County in 2016. The \$500 stipend should be enough to cover various administrative costs. The county library board members and librarians will be updating the 2012-2015 library service plan in 2015; they believe this budget request reflects the most cost-effective and efficient way to administer the county library service. This administrative cost is less than 1% of the budget request.

Additionally, \$145,539 has been requested by adjacent county libraries for reimbursement for circulations made in 2014 to rural Jefferson County residents. This represents an increase of 1.5% over the 2015 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. We have no ability to control this number. The \$145,539 includes a payment of \$83,300 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 \$145,539 represents the minimum payments allowed by law to 33 libraries in all five adjacent counties.

**The total 2016 budget request for library services is \$1,041,235.** This represents an 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 do 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 service.

# Library

## Financial Summary

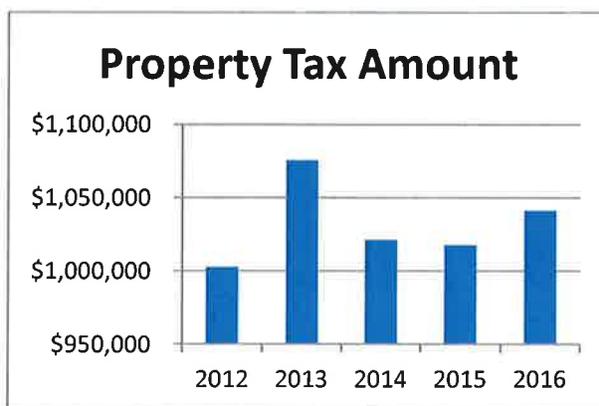
	2014 Actual	2015 Estimate	2015 Amended Budget	2016 Budget	Change from 2015 Amended Budget	
					\$	%
<b>Revenues</b>						
Total Revenues	-	-	-	-	-	0.00%
<b>Expenditures</b>						
Personnel Expenses	778	1,400	1,540	1,200	(340)	-22.08%
Purchased Services	1,019,164	1,015,546	1,015,546	1,039,735	24,189	2.38%
Operating Costs	180	600	460	300	(160)	-34.78%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,020,122	1,017,546	1,017,546	1,041,235	23,689	2.33%
Property Taxes	1,021,164	1,017,546	1,017,546	1,041,235	23,689	2.33%
Addition to (Use of) Fund Balance	1,042	-	-	-		

### Summary Highlights:

The 2016 budget provides \$1,041,235 in tax levy, which is a \$23,689 increase in levy from the 2015 amended budget due to an increase in circulations.

### Summary of Capital Items:

None



**LIBRARY-2016 BUDGET**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
<b>9901-COUNTY LIBRARIES 43.12</b>								
<b>REVENUES</b>								
411100		GENERAL PROPERTY TAXES	-	868,680	868,680	868,680	893,696	893,696
<b>REVENUES TOTAL</b>			<b>-</b>	<b>868,680</b>	<b>868,680</b>	<b>868,680</b>	<b>893,696</b>	<b>893,696</b>
<b>EXPENDITURES</b>								
529400 111		CAMBRIDGE	94,634	89,784	89,784	89,784	91,741	91,741
529400 141		JOHNSON CREEK	58,586	48,921	48,921	48,921	45,228	45,228
529400 171		PALMYRA	43,236	42,856	42,856	42,856	45,650	45,650
529400 226		FORT ATKINSON	210,357	213,556	213,556	213,556	232,723	232,723
529400 241		JEFFERSON	116,299	120,286	120,286	120,286	116,460	116,460
529400 246		LAKE MILLS	96,860	87,832	87,832	87,832	86,393	86,393
529400 290		WATERLOO	32,655	30,925	30,925	30,925	31,570	31,570
529400 291		WATERTOWN	149,176	166,870	166,870	166,870	172,301	172,301
529400 292		WHITWATER	68,836	67,650	67,650	67,650	71,630	71,630
OPERATING EXPENDITURES			870,639	868,680	868,680	868,680	893,696	893,696
<b>EXPENDITURES TOTAL</b>			<b>870,639</b>	<b>868,680</b>	<b>868,680</b>	<b>868,680</b>	<b>893,696</b>	<b>893,696</b>
<b>REVENUES</b>			<b>-</b>	<b>868,680</b>	<b>868,680</b>	<b>868,680</b>	<b>893,696</b>	<b>893,696</b>
<b>EXPENDITURES</b>			<b>870,639</b>	<b>868,680</b>	<b>868,680</b>	<b>868,680</b>	<b>893,696</b>	<b>893,696</b>
<b>TOTAL BUSINESS UNIT-9901-COUNTY LIBRARIES 43.12</b>			<b>870,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9902-LIBRARY ADMIN 43.60</b>								
<b>REVENUES</b>								
411100		GENERAL PROPERTY TAXES	-	5,454	5,454	5,454	2,000	2,000
<b>REVENUES TOTAL</b>			<b>-</b>	<b>5,454</b>	<b>5,454</b>	<b>5,454</b>	<b>2,000</b>	<b>2,000</b>
<b>EXPENDITURES</b>								
512141		SOCIAL SECURITY	8	8	10	-	-	-
		FRINGE TOTAL	8	8	10	-	-	-
514151		PER DIEM	770	495	1,390	1,540	1,200	1,200
529401		RESOURCE LIBRARY PAYMENT	3,386	3,454	3,454	3,454	500	500
531311		POSTAGE & BOX RENT	-	1,432	480	-	-	-
532332		MILEAGE	180	68	120	460	300	300
OPERATING EXPENDITURES			4,336	5,449	5,444	5,454	2,000	2,000
<b>EXPENDITURES TOTAL</b>			<b>4,344</b>	<b>5,457</b>	<b>5,454</b>	<b>5,454</b>	<b>2,000</b>	<b>2,000</b>
<b>REVENUES</b>			<b>-</b>	<b>5,454</b>	<b>5,454</b>	<b>5,454</b>	<b>2,000</b>	<b>2,000</b>
<b>EXPENDITURES</b>			<b>4,344</b>	<b>5,457</b>	<b>5,454</b>	<b>5,454</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL BUSINESS UNIT-9902-LIBRARY ADMIN 43.60</b>			<b>4,344</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9903-ADJACENT LIBRARIES 43.12</b>								
<b>REVENUES</b>								
411100		GENERAL PROPERTY TAXES	-	143,412	143,412	143,412	145,539	145,539
<b>REVENUES TOTAL</b>			<b>-</b>	<b>143,412</b>	<b>143,412</b>	<b>143,412</b>	<b>145,539</b>	<b>145,539</b>
<b>EXPENDITURES</b>								
529400 401		DANE COUNTY	14,176	12,491	12,491	12,491	12,863	12,863
529400 402		DODGE COUNTY	866	685	685	685	1,123	1,123
529400 403		ROCK COUNTY	14,968	13,321	13,321	13,321	13,805	13,805
529400 404		WALWORTH COUNTY	480	338	338	338	375	375
529400 405		WAUKESHA COUNTY	114,649	116,577	116,577	116,577	117,373	117,373
OPERATING EXPENDITURES			145,139	143,412	143,412	143,412	145,539	145,539
<b>EXPENDITURES TOTAL</b>			<b>145,139</b>	<b>143,412</b>	<b>143,412</b>	<b>143,412</b>	<b>145,539</b>	<b>145,539</b>
<b>REVENUES</b>			<b>-</b>	<b>143,412</b>	<b>143,412</b>	<b>143,412</b>	<b>145,539</b>	<b>145,539</b>
<b>EXPENDITURES</b>			<b>145,139</b>	<b>143,412</b>	<b>143,412</b>	<b>143,412</b>	<b>145,539</b>	<b>145,539</b>

**LIBRARY-2016 BUDGET**

Account Number	Sub	Description	2014 Actual	2015 6-Month Actual	2015 Estimated	2015 Amended	2016 Admin	2016 Adopted
TOTAL BUSINESS UNIT-9903-ADJACENT LIBRARIES 43.1:			145,139	-	-	-	-	-
		REVENUES	-	1,017,546	1,017,546	1,017,546	1,041,235	1,041,235
		EXPENDITURES	1,020,122	1,017,549	1,017,546	1,017,546	1,041,235	1,041,235
TOTAL LIBRARY DEPARTMENT			1,020,122	3	-	-	-	-