

ENROLLED ORDINANCE 163-29

REPEAL SECTION 11-4 (C)2 RELATING TO DISTRIBUTION OF COUNTY LIBRARY LEVY TO WAUKESHA COUNTY FEDERATED LIBRARY COMMUNITIES, AND CREATE SECTION 11-8, RELATING TO ESTABLISHING A COUNTY LIBRARY TAX DISTRIBUTION FORMULA OF THE WAUKESHA COUNTY CODE OF ORDINANCES

Whereas, the Waukesha County Board of Supervisors, in adopting the Waukesha County Federated Library plan in June, 2006 required that the County library tax distribution formula be reexamined, and

Whereas, a Committee was appointed to review the distribution formula in place since 2000, and

Whereas, the eight member committee, chaired by a County Board supervisor, established policy goals of fairness for allocations to be based on each library's net crossover and non-resident borrowing; stability by limiting large decreases in library levy funding from year to year; and, clarity by delineating elements of the distribution formula in the Waukesha County Code of Ordinances, and

Whereas, the appointed Committee voted to replace the current County library tax levy distribution formula with the formula proposed in this ordinance meeting the policy goals established.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA  
ORDAINS:

Section 1. Section 11-4 (c ) 2 of the Waukesha County Code of Ordinances is repealed.

Section 2. Section 11-8 of the Waukesha County Code of Ordinances is created to read as follows:

- (a) Purpose. To provide a fair, stable and clearly stated County library tax levy distribution formula for the WCFLS Board to utilize based on Non-Resident and net crossover borrowing/lending circulations.
- (b) Definitions. For purposes of this section.
  1. *Non-Resident Library Circulation* – shall mean the total annual amount of circulation that a Waukesha County Federated Library System (WCFLS) library lends to residents of county communities without libraries.
  2. *Crossover Lending Circulation* – shall mean the total annual amount of circulation a WCFLS community library lends to residents of another WCFLS library community.
  3. *Crossover Borrowing Circulation* – shall mean the total annual amount of circulation a WCFLS library community's residents borrow from another WCFLS library.

4. *Net Crossover Circulation* – shall mean a WCFLS library community’s total annual Crossover Lending Circulation, less its total annual Crossover Borrowing Circulation.
  5. *Library County Levy Circulation (LCC) Effort* – shall mean the sum of a WCFLS library community’s total annual Non-Resident Library Circulation and Net Crossover Circulation.
  6. *Positive Library County Levy Circulation (LCC) Effort Rate* – shall mean, for each WCFLS library with a positive Library County Levy Circulation Effort, the proportion of the sum of all positive Library County Levy Circulation Effort.
  7. *Circulation* – shall mean materials borrowed from a library in the year prior to the year in which the Library Tax is levied.
  8. *Operating Expenditure per Circulation* – shall mean the amount computed by dividing a library’s total operating expenditures by its total circulation, using data from the year prior to the year in which the Library Tax is levied.
- (c) County Library Levy Distribution Formula. The levy distribution formula shall be determined using two separate allocations.
1. The first allocation for each library’s annual share of the County Library Levy will be based on s.43.12 (1), Wisconsin Statutes, which requires, that each library receive an amount equal to at least 70% of their total operating expenditures, incurred during the year prior to the levy being imposed, multiplied by the proportion of the library’s total circulation lent to Non-Residents.
  2. The second allocation for each library’s annual share of the County Library Levy shall be determined from the remaining annual levy after the first allocation. Only libraries with a positive LCC Effort are eligible for the second Library Levy allocation. The second allocation is determined by multiplying each library’s County LCC Effort Rate by the remaining levy. This second allocation will be added to each library’s first levy allocation in (1).
  3. To provide stability in funding, no library shall receive a decrease greater than 5% or \$5,000 of the levy distribution, based on the change from the prior year levy distribution, whichever is less, unless further adjustments to the limits are needed as identified in (5). A library will be limited to no greater than a 5% or \$5,000 increase from the prior year, unless it would result in an amount less than the first allocation in (1) or additional funds are available (for allocation in (4)) after complying with the requirements in this paragraph.
  4. County Library Levy remaining after adjustments in (3) will be allocated on the same basis as the second allocation in (2). If the stability adjustment in (3) results in a deficit, whereby the total distribution exceeds available Library Levy, libraries receiving increases in the second allocation after the

stability adjustment will have their preliminary increases reduced proportionately, until the total reduction is sufficient to offset the deficit. For any library receiving proportional reductions, the adjustment may not cause the following:

- a. The library's distribution to be lower than its allocation in (1).
  - b. The library's distribution to be a net decrease from the prior year.
5. During years when the decrease in total available Library Tax Levy and reserve allocations identified in (d) below, produce a deficit in (4) large enough that [4(b)] cannot be satisfied, limits will be adjusted on allowable decreases in distributions to individual libraries by 5 percentage points and \$5,000, incrementally, until the deficit can be offset with proportional reductions in preliminary allocations to comply with [4(b)], with the exception that no individual library's reduction may exceed 25% of its prior year distribution.
  6. In years when the total County Library Levy decreases more than 2% from the prior year County Library Levy, State library fund balances, reserved in (d) will be applied to the levy to the extent the decrease is more than 2% to the extent it does not exceed 4%. The State library fund balance applied will be limited to 2% of the prior year total County Library Levy.
- (d) A reserve will be created in the Waukesha County Federated Library System State fund adjusted annually to equal 2% of County Library Levy for that year. The reserve will be available for the WCFLS Board to supplement the County Library Levy for the ensuing year if the County Library Levy declines by more than 2% from the prior year as specified in (6). The reserve shall not exceed 2% of the County Library Levy for the fiscal year nor be less than 2% unless balances in the State fund are insufficient.

Section 3. The County Library Tax Levy Distribution formula in this ordinance will be reviewed by direction of the Waukesha County Board of Supervisors after three years of implementation, but before a fourth year.

Section 4. This ordinance shall be effective upon approval and publication.

Section 5. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the County of Waukesha, Wisconsin, as an addition or amendment thereto and shall be appropriately renumbered to conform to the numbering system contained therein.

Section 6. Any code section or part of a section in conflict with this ordinances is hereby repealed and declared null and void and of no effect.

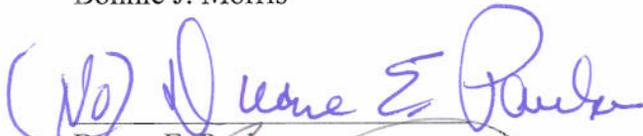
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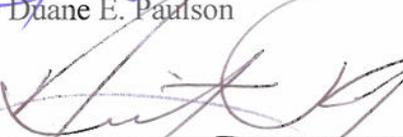
Presented by:  
Executive Committee

  
James T. Dwyer, Chair

  
Patricia A. Haukohl

  
Bonnie J. Morris

  
Duane E. Paulson

  
Fritz Ruf

  
Thomas J. Schellinger

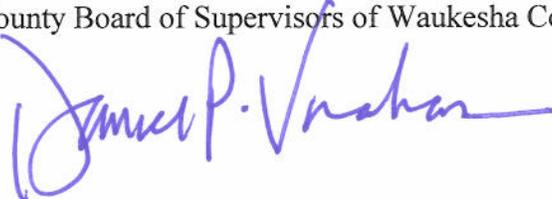
  
David W. Swan

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County,  
Wisconsin, was presented to the County Executive on:

Date: 8-29-08,   
Kathy Nikolaus, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County,  
Wisconsin, is hereby:

Approved: X  
Vetoed: \_\_\_\_\_

Date: 9-3-08,   
Daniel P. Vrakas, County Executive

WAUKESHA COUNTY BOARD OF SUPERVISORS

V

DATE-08/26/08

(ORD) NUMBER-1630030

1 D. FALSTAD.....AYE  
3 R. HUTTON.....AYE  
5 J. JESKEWITZ.....AYE  
7 P. HAUKOHL.....AYE  
9 J. HEINRICH.....AYE  
11 F. RUF.....AYE  
13 J. BEHREND.....AYE  
15 P. MEYERS.....AYE  
17 J. TORTOMASI.....AYE  
19 S. WIMMER.....AYE  
21 W. ZABOROWSKI.....AYE  
23 J. PLEDL.....AYE  
25 G. YERKE.....AYE

2 T. ROLES.....AYE  
4 J. DWYER.....AYE  
6 J. BRANDTJEN.....AYE  
8 T. SCHELLINGER.....AYE  
10 D. SWAN.....AYE  
12 P. WOLFF.....AYE  
14 B. MORRIS.....AYE  
16 D. PAULSON.....NAY  
18 K. CUMMINGS.....NAY  
20 P. JASKE.....AYE  
22 P. GUNDRUM.....  
24 W. KOLB.....AYE

TOTAL AYES-22

TOTAL NAYS-02

CARRIED ✓

DEFEATED \_\_\_\_\_

UNANIMOUS \_\_\_\_\_

TOTAL VOTES-24