

ENROLLED ORDINANCE 169-55

AUTHORIZE ONE-TIME ADJUSTMENT TO LIBRARY TAX LEVY DISTRIBUTION
FORMULA FOR 2015 BUDGET YEAR PURSUANT TO COUNTY CODE OF
ORDINANCES SECTION 11-8(C) TO ADDRESS THE DISSOLUTION
OF THE SUSSEX-LISBON LIBRARY AGREEMENT

WHEREAS, the Village of Sussex and Town of Lisbon has operated a joint library (Pauline Haass Library), located in the Village since 1988, and

WHEREAS, in June 2014, the Town of Lisbon voted to end their participation in this library agreement beginning 2015, becoming a non-library (True Non-Resident – TNR) community, and

WHEREAS, Town residents will still have access to library services at the Pauline Haass and other libraries in the County, and will pay for their residents' use of library services through the special library tax only TNR communities, as specified in County Code of Ordinances, section 11-4, and

WHEREAS, the distribution formula that determines how the library tax is allocated to each county in the library is specified in County Code of Ordinances, Section 11-8, and

WHEREAS, a change in library status (i.e., dissolution or creation of a joint-library agreement between communities) is a rare event, creating complications that the distribution formula was not designed to foresee, and

WHEREAS, the County Board amended section 11-8(c) of the County Code of Ordinances to clarify in these rare changes in library status, that the Waukesha County Federated Library Board shall make a recommendation to the Waukesha County Board regarding needed adjustments to the distribution formula, and

WHEREAS, the Waukesha County Federated Library Board, during their August 2014 meeting, approved a recommendation for a one-time adjustment to the distribution formula in 2015 to address the dissolution of the Sussex-Lisbon library agreement, as outlined in the attached, Appendix A.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that, pursuant to County Code of Section 11-8(c), the changes to the library tax levy distribution formula recommended by the Waukesha County Federated Library Board in August 2014 and detailed in Appendix A, on file with Federated Library Office, be adopted for 2015 budget purposes to address issues resulting from the dissolution of the intergovernmental joint library agreement between the Village of Sussex and the Town of Lisbon.

FISCAL NOTE
AUTHORIZE ONE-TIME ADJUSTMENT TO LIBRARY TAX LEVY DISTRIBUTION
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ORDINANCES SECTION 11-8(C) TO ADDRESS THE DISSOLUTION OF THE SUSSEX-
LISBON LIBRARY AGREEMENT

This ordinance requests approval from the County Board to make a one-time adjustment to the 2015 library tax levy distribution formula to address issues resulting from the dissolution of the joint library agreement between the Village of Sussex and Town of Lisbon. This dissolution will result in the Town of Lisbon transitioning from a library community to a non-library (“True Non-Resident” or TNR) community. Under the previous agreement, Lisbon paid for library services through a direct payment to the Pauline Haass Library in the Village of Sussex (\$420,000 in 2014). As a TNR community, Lisbon residents will be subject to a special library tax that all TNR communities pay for distribution to the communities with libraries based partially on the level of materials each library lends to residents of the TNR communities.

The current library distribution formula that allocates this tax levy to library communities was designed to maintain relatively stable and predictable funding allocations to libraries from year-to-year. The formula functions as intended in “normal” years, but requires a one-time adjustment to baseline allocations in the rare occasion when a community transitions from paying for library services directly to paying through the County library tax.

The Federated Library Board approved a recommendation for this one-time adjustment during their August 2014 meeting, as displayed in Appendix A and explained as follows:

1. The library tax that would have been levied without the Town of Lisbon becoming a TNR community is allocated through the normal, unadjusted formula. This is done to preserve base allocation levels that libraries already receive.
2. The additional library tax levied due to the Town of Lisbon becoming a TNR community is allocated without the stability features that the normal, unadjusted formula uses. Funding is first allocated to meet state-mandated minimum funding levels (Wisconsin Statutes 43.12), which is based on the amount of materials that libraries lend to TNR communities. Since Town of Lisbon residents borrow materials from nearly every library in the County, most libraries receive an additional allocation for this.

Funding is also allocated to compensate the public library in Sussex for the amount of materials that it lends to Lisbon residents (nearly 87,000 books and other items in 2013, by far the most of all county libraries). This is consistent with the current distribution formula that uses the level of lending to residents in other communities as a basis for allocation.

It should be noted that under this proposal, the public library in Sussex will receive a net funding decrease of about \$58,000. The dissolution of the agreement with Lisbon results in a reduction in direct financial support from the Town of about \$420,000, which is significantly mitigated by this proposed adjustment.

The special library tax levy is distinct from, and has no impact on the County General Tax Levy.



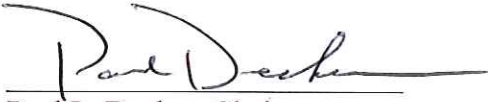
Lawrence M. Dahl
Accounting Services Manager
9/3/14

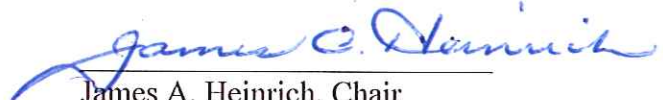
Referred on: 09/04/14	File Number: 169-O-056	Referred to: EX – FI
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FORMULA FOR 2015 BUDGET YEAR PURSUANT TO COUNTY CODE OF
ORDINANCES SECTION 11-8(C) TO ADDRESS THE DISSOLUTION
OF THE SUSSEX-LISBON LIBRARY AGREEMENT


Presented by:
Executive Committee

Approved by:
Finance Committee

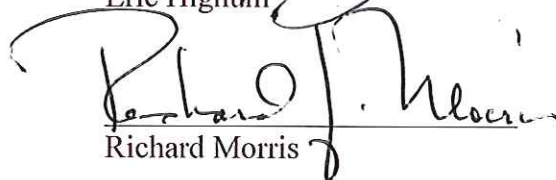

Paul L. Decker, Chair



James A. Heinrich, Chair

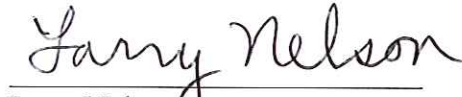

James A. Heinrich


Eric Highum

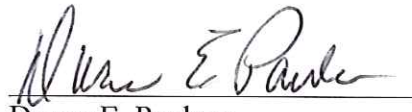

Walter L. Kolb

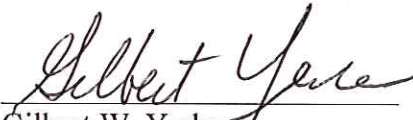

Richard Morris

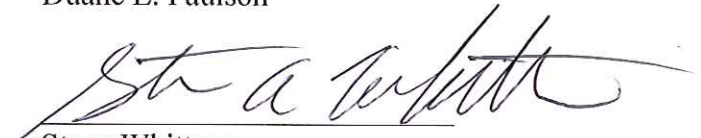

David W. Swan


Larry Nelson

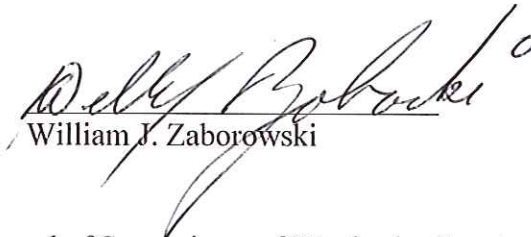

Peter M. Wolff


Duane E. Paulson


Gilbert W. Yerke


Steve Whittow


David D. Zimmermann


William J. Zaborowski


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

Date: _____, 
Kathleen Novack, County Clerk

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

Approved: _____

Vetoed: _____

Date: 9-25-14, 
Daniel P. Vrakas, County Executive

APPENDIX A: 2015 LIBRARY TAX LEVY DISTRIBUTION AS RECOMMENDED BY
WAUKESHA COUNTY FEDERATED LIBRARY BOARD

Library	2014 Distribution	Change in Levy Distribution Without Lisbon is TNR.	Distribution of Add'l Levy Due to Lisbon becoming TNR.	Proposed 2015 Distribution	Change from 2014 Distribution
Big Bend	\$17,086	(\$854)	\$0	\$16,232	(\$854)
Brookfield	\$285,577	(\$3,337)	\$11,508	\$293,748	\$8,171
Butler	\$3,633	\$317	\$231	\$4,181	\$548
Delafield	\$286,473	\$7,646	\$1,966	\$296,085	\$9,612
Eagle	\$26,247	(\$1,312)	\$0	\$24,935	(\$1,312)
Elm Grove	\$29,959	(\$1,241)	\$158	\$28,876	(\$1,083)
Hartland	\$226,017	(\$3,830)	\$12,274	\$234,461	\$8,444
Menomonee Falls	\$8,515	(\$426)	\$17,296	\$25,385	\$16,870
Mukwonago	\$364,756	\$7,799	\$363	\$372,918	\$8,162
Muskego	\$50,452	(\$2,387)	\$31	\$48,096	(\$2,356)
New Berlin	\$19,806	\$862	\$398	\$21,066	\$1,260
North Lake	\$66,311	(\$3,316)	\$10,854	\$73,849	\$7,538
Oconomowoc	\$280,416	\$1,753	\$734	\$282,903	\$2,487
Pewaukee	\$91,769	\$5,135	\$23,355	\$120,259	\$28,490
Sussex	\$66,675	(\$3,166)	\$364,968	\$428,477	\$361,802
Waukesha	\$1,137,199	(\$942)	\$6,575	\$1,142,832	\$5,633
TOTAL*	\$2,960,891	\$2,701	\$450,711	\$3,414,303	\$453,412

*Does not include small portion of special library tax (usually less than \$10,000) levied to compensate library communities in adjacent counties (excluding Milwaukee County) for use by Waukesha County TNR residents.

WAUKESHA COUNTY BOARD OF SUPERVISORS

V

DATE-09/23/14

(ORD) NUMBER-1690056

- 1 R. KOLB.....AYE
- 3 R. MORRIS.....
- 5 J. BRANDTJEN.....AYE
- 7 J. GRANT.....AYE
- 9 J. HEINRICH.....AYE
- 11 C. HOWARD.....AYE
- 13 P. DECKER.....AYE
- 15 W. KOLB.....
- 17 D. PAULSON.....AYE
- 19 K. CUMMINGS.....AYE
- 21 W. ZABOROWSKI.....AYE
- 23 K. HAMMITT.....AYE
- 25 G. YERKE.....AYE

- 2 D. Zimmermann.....AYE
- 4 J. BATZKO.....AYE
- 6 J. WALZ.....AYE
- 8 E. HIGHUM.....AYE
- 10 D. SWAN.....AYE
- 12 P. WOLFF.....AYE
- 14 C. PETTIS.....AYE
- 16 M. CROWLEY.....AYE
- 18 L. NELSON.....AYE
- 20 T. SCHELLINGER....AYE
- 22 P. JASKE.....AYE
- 24 S. WHITTOW.....AYE

TOTAL AYES-23

TOTAL NAYS-00

CARRIED _____

DEFEATED _____

UNANIMOUS X

TOTAL VOTES-23