

ENROLLED ORDINANCE 174-051

MODIFY 2019 COUNTY LIBRARY LEVY FUND BUDGET TO APPROPRIATE  
EXPENDITURES TO TRANSFER TO THE BRIDGES LIBRARY  
SYSTEM AND INCREASE FUND BALANCE REVENUES

WHEREAS, the creation of a legally separate, multi-county library system (i.e. Bridges Library System), consisting of 16 member libraries in the formerly Waukesha County Federated Library System and 8 member libraries in Jefferson County, was approved by the Waukesha County Board (Enrolled Ordinance 170-31) with an effective date of January 1, 2016; and

WHEREAS, the intent of creating a multi-county library system was to allow both counties to benefit from strengthened library services, expanded access to materials and resources, and operating efficiencies resulting from economies of scale; and

WHEREAS, A federated public library system whose territory lies within 2 or more counties constitutes a separate legal entity per Wisconsin State Statute 43.19(2)(a); and

WHEREAS, Waukesha County serves as the fiscal agent to the Bridges Library System, providing central services support functions, including but not limited to human resources, financial management, information technology management and procurement services; and

WHEREAS, prior to the start of the Bridges Library System, the Waukesha County Federated Library System (WCFLS) fund balance (excluding the CAFÉ Shared Automation System Fund) was \$611,251 per audited financial statements from 2015; and

WHEREAS, these funds were transferred to the Waukesha County Library Levy Fund in 2016 to allow for the tracking of funds before and after the multi-county library system formed; and

WHEREAS, expenditure of funds in the Waukesha County Library Levy Fund is under the control of the Waukesha County Board of Supervisors; and

WHEREAS, restricted library system funds can only be used for approved library system actions as approved by the appointed Library System Board under Wisconsin State Statute 43.58.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS, that the Waukesha County Library Levy Fund 2019 Budget be modified by appropriating expenditures of \$611,251 to transfer to the Bridges Library System and appropriate a corresponding amount of County Library Levy Fund balance restricted for Bridges Library System purposes.

FISCAL NOTE

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This ordinance authorizes the Waukesha County Library Levy Fund to transfer the accumulated fund balance of \$611,251, which is legally restricted for Library System purposes, to the Bridges Library System, a legally separate entity per Wisconsin State Statute 43.19(2)(a).

This fund balance was generated by revenues exceeding expenditures within the Waukesha County Federated Library System. When Jefferson County and Waukesha County joined to become the Bridges Library System, the funds were transferred into the County Library Levy Fund to allow for the tracking of fund balance generated before and after the Bridges Library System was created. Since this funding is restricted for library system purposes, this ordinance transfers the restricted fund balance into the Bridges Library System Fund to make it available for Library System purposes.

The revenue received within the Bridges Library System will lapse to Bridges Library System fund balance, which will be available for future use as approved by the appointed Bridges Library System board.


This ordinance results in no tax levy impact.



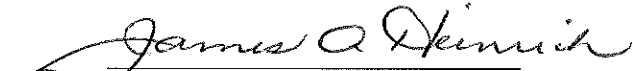
Danielle Igielski  
Accounting Services Manager  
9/4/2019  
2019-00009384


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EXPENDITURES TO TRANSFER TO THE BRIDGES LIBRARY  
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Presented by:  
Executive Committee

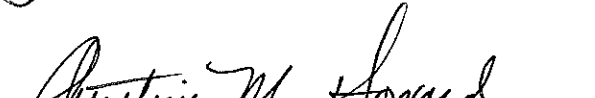
  
Paul L. Decker, Chair


Approved by:  
Finance Committee

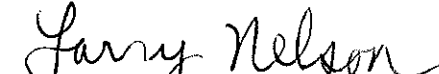
  
James A. Heinrich, Chair


  
James A. Heinrich

  
Timothy Dondlinger


  
Christine M. Howard

  
Tyler J. Foti

  
Larry Nelson

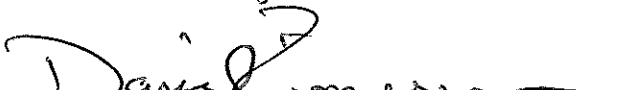
  
Thomas A. Michalski


  
David W. Swan

  
Richard Morris


  
Peter M. Wolff

  
Duane E. Paulson

  
David D. Zimmermann

  
Ted Wysocki

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

Date: 9/27/2019,   
Margaret Wartman, County Clerk

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

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

Date: 9/30/2019,   
Paul Farrow, County Executive



**Ordinance 174-O-053**

**VOTE RESULTS: Passed With 17 Yes Votes Needed**

**AYE: 24** **NAY: 1** **ABSENT: 0**

D1 - Foti	Yes
D2 - Zimmermann	Yes
D3 - Morris	Yes
D4 - Batzko	Yes
D5 - Dondlinger	Yes
D6 - Walz	Yes
D7 - Grant	Yes
D8 - Michalski	Yes
D9 - Heinrich	Yes <b>Motion</b>
D10 - Swan	Yes
D11 - Howard	Yes
D12 - Wolff	Yes
D13 - Decker	Yes

D14 - Wood	Yes
D15 - Mitchell	Yes
D16 - Crowley	Yes
D17 - Paulson	Yes
D18 - Nelson	Yes <b>Second</b>
D19 - Cummings	Yes
D20 - Schellinger	No
D21 - Gaughan	Yes
D22 - Wysocki	Yes
D23 - Hammitt	Yes
D24 - Whitlow	Yes
D25 - Johnson	Yes