

---

FUND: GENERAL 100

DEPARTMENT NAME:

COUNTY EXECUTIVE

FUNCTION: EDUCATION

COST CENTER NAME / NUMBER:

LIBRARY COUNTY AIDS / 1002239

---

**MISSION STATEMENT:**

Under Wisconsin law, Outagamie County is responsible for providing public library services to county residents who reside outside of communities that maintain their own libraries. In order to provide convenient access to high quality library services, Outagamie County relies on existing municipal libraries to provide countywide library services. The County is also responsible for adequately compensating municipal libraries for this service.

**PROGRAM DESCRIPTION:**

The method and level of funding to be provided by the County to reimburse municipal libraries for serving residents of those jurisdictions in the county that don't operate a public library is specified in the *Outagamie County Library Service Plan*. This budget request is based on the methodology contained in the *Outagamie County Library Service Plan: 2015-2019*.

Annually, OWLS collects library use and expenditure data from municipal public libraries and prepares a budget request based on the service plan funding methodology. Funding for the Library County Aids budget is raised by taxing the residents of towns and villages that do not maintain public libraries. Residents of cities and villages that operate libraries are exempt from the county library tax. Outagamie County pays its annual library appropriation to OWLS for distribution to the municipal libraries. The service agreement between Outagamie County and the Oneida Nation specifies that the Oneida library's costs will be based on an average of comparable library costs because the programming offered at the Oneida library costs more than traditional library services.

**BUDGET ISSUES:**

Equity

The current system of paying for library services has the potential to be fair and equitable for all parties. Residents of communities with libraries support their libraries through their municipal property taxes, and all other county residents pay for library service as part of their county taxes. However, when the County reimburses municipal libraries for less than their full costs for providing countywide library service (i.e., less than 100% funding), the residents of these municipalities pay higher taxes to subsidize use of their libraries by non-residents.

Levy Limit Exemption

The county library tax is levied only on property in towns and villages that do not operate public libraries. In accordance with Section 66.0602(3)(e)(4), the amount that the County levies to make payments to public libraries is not included in the County's levy limit calculation. Consequently, Outagamie County has the ability to increase library funding and the County tax levy without impacting the levy limit calculation or other county budgets.

Library Use

The number of items borrowed from municipal libraries in Outagamie County in 2016 decreased by 5%, and the number of items borrowed by residents of towns and villages without libraries decreased by 4%. However, the use of municipal libraries remains strong. In 2016, over 125,000 items were digitally downloaded (an increase of 3%). In addition, more than 1 million visits were made to municipal libraries during 2016 (a 2% increase), public Internet computers were used almost 150,000 times, wireless internet service was used over 80,000 times, and more than 88,000 people attended library programs.

---

FUND: GENERAL 100

DEPARTMENT NAME:

COUNTY EXECUTIVE

FUNCTION: EDUCATION

COST CENTER NAME / NUMBER:

LIBRARY COUNTY AIDS / 1002239

---

**BUDGET ISSUES CONTINUED:**

Unit Costs

Although the number of circulations decreased, the cost of maintaining the libraries increased causing the average per circulation (unit) cost to increase.

County Share of Library Service Costs

The county has compensated municipal public libraries at 100% of their costs for providing countywide library service in 2014, 2015, and 2016. That goal was first accomplished in 2014, as the funding level increased from 78.4% in 2007 to 100% in 2014.

<b>Year:</b>	2013	2014	2015	2016	2017	2018
<b>Funding Level:</b>	96.1%	100%	100%	100%	100%	

A goal of the *County Library Service Plan: 2015-2019* is to continue to compensate municipal public libraries for 100% of their costs, based on the county funding formula. This goal has been possible because of the levy exemption, and it is understood that the recommended funding methodology would need to be revisited should library payments no longer be exempt from county levy limits.

In 2016 the number of overall circulations and county circulations decreased while costs of maintaining the libraries increased slightly for a majority of the libraries. Total circulation (and county circulation) can fluctuate from year to year causing decreases (as was seen in 2016) and increases. Consequently, 100% of the county formula will result in a budget increase of 2.29% or \$38,967.

Achieving Equitable Support

When municipal libraries are not reimbursed for all the countywide service they provide, residents of municipalities with libraries pay more for library service to subsidize use by rural residents. By reaching the 100% funding level, county residents are reimbursing municipal libraries for their full cost of providing service to them.

Library Service is a Bargain for the County

Contracting with municipalities for library service continues to be a bargain for Outagamie County. It is estimated that the owner of a \$100,000 home paying for library service through county taxes would pay less than \$26 in 2017, i.e. about the cost of one new hardcover book. Even at the 100% funding level, residents living outside of communities with libraries continue to pay significantly less for the same service than those living in communities with libraries.

Additional Brown County Library Payment

Due to a law change in 2013, Outagamie County is now making payments to the Brown County Consolidated Library system of approximately \$33,000 per year. This is due to residents who live in Outagamie County in municipalities that do not maintain a municipal library who use a Brown County library branch.

FUND: GENERAL 100

DEPARTMENT NAME:

COUNTY EXECUTIVE

FUNCTION: EDUCATION

COST CENTER NAME / NUMBER:

LIBRARY COUNTY AIDS / 1002239

The following are the payments made from the 2016 and 2017 library county aids budget and the proposed allocation for 2018:

<b>LIBRARY RECEIVING OWLS FUNDING</b>	<b>2016 PAYMENT</b>	<b>2017 PAYMENT</b>	<b>LIBRARY REQUESTED 2018 SHARE</b>	<b>COUNTY EXECUTIVE PROPOSED 2018 SHARE</b>	<b>COUNTY BOARD ADOPTED 2018 SHARE</b>
Appleton	\$960,289	\$934,132	\$948,717		
Black Creek	\$91,069	\$96,116	\$95,304		
Clintonville	\$14,345	\$17,243	\$16,749		
Hortonville	\$107,804	\$125,073	\$129,374		
Kaukauna	\$134,224	\$143,346	\$157,638		
Kimberly – Little Chute	\$165,496	\$170,253	\$182,118		
New London	\$69,605	\$64,331	\$64,892		
Seymour	\$91,305	\$93,025	\$89,285		
Shiocton	\$27,752	\$28,792	\$28,013		
Oneida	\$31,227	\$29,022	\$28,210		
Total	\$1,693,116	\$1,701,333	\$1,740,300		
Average Funding Level	100.0%	100.0%	100.0%		

FUND: GENERAL 100

DEPARTMENT NAME:

COUNTY EXECUTIVE

FUNCTION: EDUCATION

COST CENTER NAME / NUMBER:

LIBRARY COUNTY AIDS / 1002239

**MAJOR CHANGES IN EXPENDITURES:**

None

**SUMMARY OF EXPENDITURES AND REVENUES:**

<b>EXPENDITURES:</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 REVISED BUDGET</b>	<b>2017 6 MONTH ACTUAL</b>	<b>2017 ESTIMATE</b>	<b>2018 PROPOSED</b>
PURCHASED SERVICES	1,697,010	1,789,757	1,734,333	1,734,333	1,733,527	1,734,333	1,795,017
TOTAL EXPENDITURES	1,697,010	1,789,757	1,734,333	1,734,333	1,733,527	1,734,333	1,795,017
NET DEPARTMENT COST (INCOME)	1,697,010	1,789,757	1,734,333	1,734,333	1,733,527	1,734,333	1,795,017

**DETAILED SUMMARY OF EXPENDITURES AND REVENUES:**

	<b>AMOUNT</b>	<b>TOTAL AMOUNT</b>			
<b>EXPENDITURES:</b>					
<b>PURCHASED SERVICES:</b>					
LIBRARY REIMBURSEMENT - OWLS	1,740,300				
RENTAL ASSISTANCE - OWLS	15,000				
BROWN COUNTY LIBRARY	39,717				
<b>TOTAL PURCHASED SERVICES:</b>		1,795,017			