

ENROLLED ORDINANCE 181-07

ADOPT THE 2027-2031 WAUKESHA COUNTY LIBRARY SERVICES PLAN AND NEW COUNTY LIBRARY STANDARDS AND REPEAL AND RECREATE SECTIONS 11-4 AND 11-8 OF THE WAUKESHA COUNTY CODE OF ORDINANCES

WHEREAS, the Waukesha County Library Planning Committee (“Committee”), appointed by the Waukesha County Board Chair, met from August 2025 to April 2026 and revised the County Library Services Plan; and

WHEREAS, the Committee endorses the existing formula for collecting taxes from residents that live in non-library (True Non-Resident—TNR) communities or communities with libraries not exempt from the County Library Tax pursuant to Wisconsin Statutes Section 43.64; and

WHEREAS this collection formula, outlined in County Code Section 11-4, recovers taxes from the aforementioned communities for their share of total library operating costs based on the amount of materials they borrow from libraries; and

WHEREAS, the Committee recommends adjusting the Board Approved Formula for distributing tax levy to library communities according to their distribution goal based on their annual circulation efforts and by providing all libraries a share of levy increases; and

WHEREAS, the Committee recommends adoption of new standards for County libraries that would replace current standards which have been adopted by libraries pursuant to the requirements set for in Wisconsin Statutes Section 43.11(3)(d); and

WHEREAS, the Committee additionally recommends the repeal and recreation of Sections 11-4 and 11-8 of the Waukesha County Code of Ordinances to remove dated language, clarify definitions based on the current collection formula, and ensure consistency with the 2027-2031 Waukesha County Library Services Plan, including the new distribution formula.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that the 2027-2031 Waukesha County Library Services Plan is adopted and placed on file with the County Clerk as the library services plan for Waukesha County.

BE IT FURTHER ORDAINED that Sections 11-4 and 11-8 of the Waukesha County Code of Ordinances are repealed and recreated to read:

**Sec. 11-4 County tax levy.**

- (a) *Purpose.* The total county library tax levy for provision of funds for public library service shall be the nonresident share of cost and shall be levied in accordance with Section 43.64, Wisconsin Statutes.
- (b) *Definitions.* For purposes of this section:
  - 1. *Resident* shall mean a Waukesha County resident living in a Waukesha County public library community.

2. *True nonresident (TNR)* shall mean a Waukesha County resident living in a Waukesha County community without a public library.
3. *True Non-Resident (TNR) Library Circulation* shall mean the total annual amount of circulation (electronic or physical) that a Waukesha County municipal library lends to residents of Waukesha County communities without libraries.
4. *True nonresident (TNR) ratio of use* shall mean the percentage obtained by dividing the total circulation of library materials to residents of Waukesha County communities without libraries by the total circulation of library materials within Waukesha County.
5. *Crossover circulation* shall mean the borrowing of library materials, in person or by interlibrary loan, from a Waukesha County library by residents of another Waukesha County library community.
6. *Revenues* shall mean total library revenue excluding revenue related to the purchase or lease/contract of fixed assets as defined in Section 7-99 received by a local library.
7. *Expenditures* shall mean all library budgeted expenditures except expenditures for the purchase or lease/contract of fixed assets as defined in Section 7-99.
8. *Current year budget* shall mean the sum of all Waukesha County system library budgets adopted by the individual system library boards for the year in which the levy is imposed excluding budget related to the purchase or lease/contract of fixed assets as defined in Section 7-99.
9. *Net allowable costs* shall mean the sum of all Waukesha County library current year budgets, adjusted for prior year actual expenditures and revenues that shall be determined by calculating the sum of the difference of actual year-end figures for allowable expenditures and revenues and either reducing or increasing the current year budget adopted by the Waukesha County library boards accordingly. When prior-year revenues exceed expenditures, the current year budget is reduced by that amount. When the prior-year expenditures exceed revenues, the current-year budget is increased by that amount.
10. *Fixed assets* shall mean assets that are tangible, have a life greater than one year, and individually cost more than \$5,000, as defined in Section 7-99.

(c) *Formula.* The tax levy imposed upon Waukesha County municipalities without libraries and municipalities with libraries not exempt pursuant to Section 11-4(d) shall be determined by multiplying the Net Allowable Costs by the TNR Ratio of Use. If the federated library system board allocates state funds to local libraries for crossover circulation costs, then state funds allocated for such purposes shall be excluded from the definition of revenues in this section.

- (d) *Determination of materials circulation.* By July 1 of each calendar year, library system staff shall determine the percentages of library materials circulation the previous calendar year for non-resident, resident and crossover circulation. Circulation reports shall be approved by the federated library system board and used for the current year levy calculations and the following year's budget distributions.
- (e) *Exemption from Waukesha County library levy.* In order to be exempt from the county tax pursuant to Sections 43.11, 43.12, and 43.64, Wisconsin Statutes, a municipality must achieve compliance with the minimum standards adopted by the Waukesha County Board in the Library Services Plan. When member libraries claim exemption from the county levy, they agree to recognize state standards as prescriptive measures to encourage quality library services and agree to comply with all numerical standards as adopted by the Waukesha County Board in the County Library Services Plan. Any community that applies to exempt itself from the county library tax levy after establishing a new library either as a municipal library or as a joint library as defined in Chapter 43 of Wisconsin Statutes must meet the numerical standards before receiving said exemption. At the end of three years of operation, it may use the alternate standard indicated in Section 11-5 of the Code. Municipalities must also meet the minimum appropriation required in state statute to exempt from the Waukesha County library levy.

#### **Sec. 11-8 Library Tax Levy Distribution Formula**

- (a) *Purpose.* To provide a method of levy distribution that incorporates a stability component while working towards a fair distribution of levy dollars based on a Waukesha County library's True Non-Resident (TNR) Library Circulation and Net Crossover Circulation.
- (b) *Definitions.* For purposes of this section:
  - 1. *Circulation* shall mean materials borrowed from a library in the year prior to the year in which the Library Tax is levied.
  - 2. *True Non-Resident (TNR) Library Circulation* shall mean the total annual amount of circulation (electronic or physical) that a Waukesha County municipal library lends to residents of Waukesha County communities without libraries.
  - 3. *Crossover Lending (COL) Circulation* shall mean the lending of library materials, in person or by inter-library loan, by a Waukesha County municipal library to residents of another Waukesha County municipal library community.
  - 4. *Crossover Borrowing (COB) Circulation* shall mean the borrowing of library materials, in person or by inter-library loan, from a Waukesha County municipal library by residents of another Waukesha County municipal library community.

5. *Net Crossover Circulation (COC)* shall mean a Waukesha County library community's total annual Crossover Lending Circulation, less its total annual Crossover Borrowing Circulation.
  6. *Net COC/TNR* shall mean the sum of a Waukesha County library's total annual True Non-Resident Library Circulation and Net Crossover Circulation (in person or by inter-library loan).
  7. *Positive Net COC/TNR* shall mean, for each Waukesha County library with a positive Net COC/TNR the proportion of the sum of all positive Net COC/TNR.
  8. *Allowable Costs* shall mean the sum of all Waukesha County library current year budgets, adjusted for prior year actual expenditures and revenues that shall be determined by calculating the sum of the difference of actual year-end figures for allowable expenditures and revenues and either reducing or increasing the current year budget adopted by the Waukesha County library boards accordingly. When prior-year revenues exceed expenditures, the current year budget is reduced by that amount. When the prior-year expenditures exceed revenues, the current-year budget is increased by that amount.
  9. *Act 150 Minimum* shall mean the minimum amount of Waukesha County Library Levy that a library must receive according to Wisconsin Statutes Section 43.12(1)(b).
  10. *Unadjusted Distribution Goal* shall be calculated as the sum of a library's Act 150 Minimum plus any excess revenue multiplied by each library's proportional Positive Net COC/TNR. Excess revenue is defined as remaining County Library Levy revenue after Act 150 minimum provided.
- (c) The County Library Levy Distribution Formula determines funding for Waukesha County member libraries through the following steps:
1. An initial allocation is intended to provide stability in funding. If there is an increase in the Waukesha County Library Levy, each library will receive an increase of 50% of the percentage increase in allowable expenditures. If that increase is insufficient to fund a library's Act 150 minimum, their allocation will be further increased to that amount. If the overall Waukesha County Library Levy remains flat or decreases, there is no funding allocated at this stage, except to increase a library's funding to meet its Act 150 Minimum, if necessary.
  2. The second allocation for each library's annual share of the Waukesha County


Library Levy shall be determined from the remaining annual levy after the initial allocation. If there is a remaining surplus, only libraries with a “*Positive Net COC/TNR*” that are below their unadjusted distribution goal will receive the remaining funds, allocated based on the proportion each of these libraries is under their unadjusted distribution goal.

- (d) If the stability adjustment in subsection 1. results in a deficit, whereby the total distribution exceeds available Library Levy, a decrease is applied proportionally based on the preliminary distribution, excluding libraries that received a step up to their Act 150 Minimum, until the total reduction is sufficient to offset the deficit.
- (e) During years when the Library Tax Levy decreases, the prior year distributions are first stepped up to the Act 150 minimum, if necessary. Decreases are then applied proportionately to libraries who exceed their unadjusted distribution goal based on the remaining amount to get to the unadjusted distribution goal.

ADOPT THE 2027-2031 WAUKESHA COUNTY LIBRARY SERVICES PLAN AND NEW COUNTY LIBRARY STANDARDS AND REPEAL AND RECREATE SECTIONS 11-4 AND 11-8 OF THE WAUKESHA COUNTY CODE OF ORDINANCES

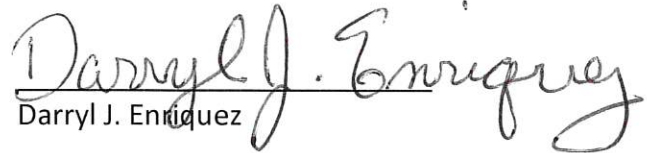
Presented by:  
Executive Committee


Approved by:  
Finance Committee


  
James A. Heinrich, Chair

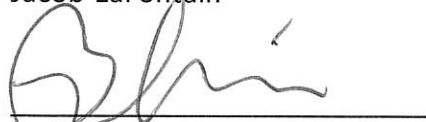
  
Timothy Dondlinger, Chair

  
Keith Hammitt

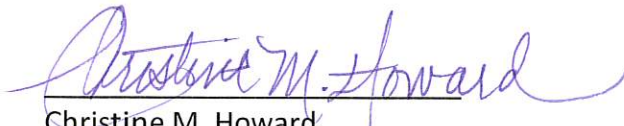
  
Darryl J. Enriquez

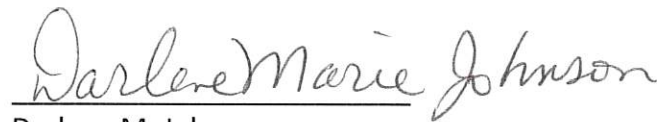
  
Jacob LaFontain

  
Wayne Euclide

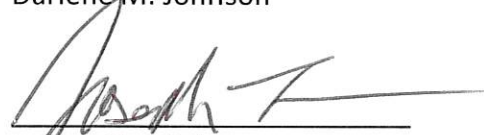
  
Brian Meier

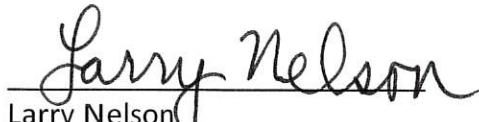
  
John G. Gscheidmeier

  
Christine M. Howard

  
Darlene M. Johnson

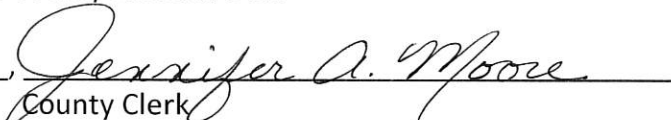
  
Timothy Dondlinger

  
Joseph T. O'Brien

  
Larry Nelson

  
Terry Thieme

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

Date: 05-29-2026,   
County Clerk

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

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

Date: 6-1-2026,   
Paul Farrow, County Executive

**VOTE RESULTS**

23 AYE 0 NAY 0 ABSTAIN 2 ABSENT

Consent Agenda

17 Yes Votes Needed

 **Passed**

D1 - Styza	<b>AYE</b>	D10 - Thieme	<b>M</b>	<b>AYE</b>	D19 - Enriquez	<b>AYE</b>
D2 - Euclide	<b>AYE</b>	D11 - Howard		<b>AYE</b>	D20 - Schellinger	<b>AYE</b>
D3 - Gscheidmeier	<b>AYE</b>	D12 - Wolff		<b>AYE</b>	D25 - Johnson	<b>AYE</b>
D4 - Batzko	<b>AYE</b>	D13 - Leisemann		ABSENT	D21 - O'Brien	<b>AYE</b>
D5 - Dondlinger	<b>AYE</b>	D14 - Nissen		<b>AYE</b>	D22 - Gryczka	<b>AYE</b>
D6 - Walz	<b>AYE</b>	D15 - Kolb		<b>AYE</b>	D23 - Hammitt	<b>S</b> <b>AYE</b>
D7 - LaFontain	ABSENT	D16 - Crowley		<b>AYE</b>	D24 - Schroeder	<b>AYE</b>
D8 - Koremenos	<b>AYE</b>	D17 - Meier		<b>AYE</b>		
D9 - Heinrich	<b>AYE</b>	D18 - Nelson		<b>AYE</b>		

## FISCAL NOTE

### ADOPT THE 2027-2031 WAUKESHA COUNTY LIBRARY SERVICES PLAN AND NEW COUNTY LIBRARY STANDARDS AND REPEAL AND RECREATE SECTIONS 11-4 AND 11-8 OF THE WAUKESHA COUNTY CODE OF ORDINANCES

#### Background

This ordinance adopts the 2027-2031 Waukesha County Services Plan and amends County Code to address changes recommended by the Waukesha County Library Planning Committee. The plan approves changes to the standards (e.g., minimum hours that libraries must be open, material collection size) that each library must meet in order to exempt from county library tax (discussed in more detail below). These standards are outlined in the attached 2027-2031 Library Services Plan and do not require amending County Code to adopt them. The minimum-to-exempt standards affect municipal library budgets, and the impact will vary from community to community based on each one's approach to meeting them. There is no direct fiscal impact to the county for these items.

There are two relevant sections in the County Code that do require changes to carry out the committee's other recommendations: (1) Section 11-4, which determines the amount to tax non-library<sup>(a)</sup> (True Non-Resident, or TNR) communities for their usage of libraries; and (2) Section 11-8, which determines how to distribute that library tax levy among the library communities. These sections detail two formulas: The collection formula and distribution formula, respectively.

#### Language Changes to County Code Section 11-4 (Collection Formula)

The proposed Library Services Plan keeps the collection formula the same as it currently operates but makes some clarifying changes to the code text in 11-4 for clarity (discussed later). The goal of this formula is to recover funding from TNR communities for their approximate share of library operating costs. This is done by taking the cost of all the libraries<sup>(b)</sup> and multiplying it by the proportion of library materials that were lent to TNR residents.

The language changes to 11-4 do not affect the formula calculations and are intended to update for outdated language and to provide greater clarity. This includes adding state statute references, specifying that the county's library board approves material circulation reports based on current practice, clarifying which types of revenues and expenditures are included in the formula, and spelling out calculations to more easily cross-reference changes made in section 11-8.

#### Changes to Section 11-8 (Distribution Formula)

##### *Background on Current Formula*

The changes to section 11-8 are more comprehensive than in 11-4 because the proposed Library Services Plan adopts a new distribution formula. The current formula was first adopted for the 2009 budget and was created to address three (sometimes competing) objectives: Fairness (taking into account library residents using other communities' libraries, also known as cross-over lending/borrowing), stability in funding (5% or \$5,000 caps on changes in funding mid-way through the formula), and clarity (although multi-step, the formula is detailed explicitly in the annual budget document and county code).

The current formula established a fairness standard through the “unadjusted distribution goal,” which sought to compensate libraries for the amount of materials they lend to residents in other communities. The underlying principle is that the more a library serves other residents, the more funding it should receive. This is calculated by first allocating library levy to cover each library’s Act 150 Minimum required under state law<sup>(c)</sup> and then allocating all remaining library levy in proportion to their net lending levels.<sup>(d)</sup> As mentioned previously, the stability feature of this formula capped increases and decreases from the prior year. Funds remaining after the stability caps were allocated again based on proportion of net lending, but this had the unintended impact of allocating funds to libraries that were already receiving more than their unadjusted distribution goal. The decision by the committee to seek a replacement formula was based on addressing this last item.

### *Proposed Formula*

The proposed formula retains the concept of the “unadjusted distribution goal,” but with a goal of moving more effectively toward it for libraries, while also adding a new stability feature. It functions through two allocations, described below.

**Initial Allocation:** The formula starts off with by providing each library an increase equal to half of the percentage increase in total library “Allowable Costs.”<sup>(b)</sup> Including this feature means that libraries, that might otherwise be capped because they are above their unadjusted distribution goal, would at least receive some additional funds to help cover some of their increasing cost to continue. There is also a provision that ensures that each library receives its Act 150 minimum, if that initial allocation is not sufficient.

**Second Allocation:** If there is any remaining levy available (surplus), then it is allocated proportionally to how much a library is still under its unadjusted distribution goal. If the initial allocation (from above) and any adjustments needed to bring libraries up to their Act 150 minimum are more than the total library levy increase (deficit), then the formula corrects for this by proportionally decreasing the initial distribution until it balances as a whole. If the overall library levy goes down, then decreases are applied proportionally to libraries that are currently above their unadjusted distribution goal.

Similar to the current formula, this one also has competing objectives. As mentioned previously, the two drivers of the library collection formula are changes in total library allowable costs and changes in the amount TNR residents use libraries. When allowable cost growth is higher, and the share of TNR borrowing decreases or increases minimally, it will promote stability (first allocation) over fairness (second allocation). When the share of TNR borrowing increases more, then there is more progress made toward fairness. The Library Services Plan recommends that the Department of Administration – Budget Division track how this formula performs annually toward the fairness goal, which will help inform decisions on whether to keep, modify, or replace this formula for the next Waukesha County Library Planning Committee.

Comparison of Allocations Under Current Versus Proposed Formula

Current Formula vs Proposed Formula Comparison of 2026 Distributions								
a.	b.	c.		d.	e.		f.	g.
Library	2025 Distribution	2026 Total Distributions			Change from 2025			Change
		Current Formula	Proposed Formula		Current Formula	Proposed Formula		Current Formula
Big Bend	\$33,087	\$37,116	\$39,148		\$4,029	\$6,061		\$2,032
Brookfield	\$293,341	\$300,145	\$296,758		\$6,804	\$3,417		(\$3,387)
Butler	\$23,460	\$30,825	\$32,625		\$7,365	\$9,165		\$1,800
Delafield	\$463,587	\$507,397	\$562,874		\$43,810	\$99,287		\$55,477
Eagle	\$25,109	\$23,854	\$25,401		(\$1,255)	\$292		\$1,547
Elm Grove	\$48,061	\$49,341	\$48,621		\$1,280	\$560		(\$720)
Hartland	\$327,587	\$361,229	\$338,236		\$33,642	\$10,649		(\$22,993)
Menomonee Falls	\$38,969	\$44,880	\$44,880		\$5,911	\$5,911		\$0
Merton	\$111,357	\$118,016	\$117,187		\$6,659	\$5,830		(\$829)
Mukwonago	\$553,918	\$599,848	\$629,639		\$45,930	\$75,721		\$29,791
Muskego	\$105,976	\$122,219	\$111,159		\$16,243	\$5,183		(\$11,060)
New Berlin	\$19,490	\$22,252	\$22,252		\$2,762	\$2,762		\$0
Oconomowoc	\$369,590	\$401,157	\$408,830		\$31,567	\$39,240		\$7,673
Pewaukee	\$110,349	\$129,179	\$134,088		\$18,830	\$23,739		\$4,909
Sussex	\$628,271	\$685,686	\$655,121		\$57,415	\$26,850		(\$30,565)
Waukesha	\$1,234,140	\$1,282,191	\$1,248,516		\$48,051	\$14,376		(\$33,675)
<b>TOTAL</b>	<b>\$4,386,292</b>	<b>\$4,715,335</b>	<b>\$4,715,335</b>		<b>\$329,043</b>	<b>\$329,043</b>		<b>\$0</b>

The table above compares the 2026 library levy distributions for each library under the current formula (column c.) and what it would have been under the proposed formula (column d.). Under the proposed formula, all libraries would have received an increase over their 2025 distributions (column f.). However, some libraries will receive more or less funding compared to the current formula (column g.). Delafield and Mukwonago libraries receive larger increases under the proposed formula because they are currently below their unadjusted distribution goal by the largest margin, and this formula seeks to address that gap during the second allocation. Among those with the largest decreases (\$10,000 or more) are Hartland, Muskego, Sussex, and Waukesha libraries. The current formula rewards these libraries as net lenders for their significant proportion of positive net lending to other communities, which had the unintended effect of funding libraries past their unadjusted distribution goal (see *Background on Current Formula*, above). The proposed formula limits the surplus distribution to Hartland, Muskego, and Sussex because their preliminary distribution is just below their unadjusted distribution goal and Waukesha does not receive a surplus distribution because its preliminary distribution is above its unadjusted distribution goal.

Footnotes:

- (a) Library communities also may become subject to this tax if they choose not meet minimum appropriation requirements under state statute 43.64(2) or minimum standards (e.g., staffing levels) approved in the Library Services Plan (state statutes, 43.11(3)(d) and 43.64(2m)). At this time, all library communities remain exempt from this tax.

- (b) This refers to “Net Allowable Costs,” which is the sum of all current-year library budgets, with an adjustment for prior-year results. For example, if revenues exceeded expenditures in the prior year, then the budget figure is reduced by that amount.
- (c) The Act 150 minimum requires that each library receive an amount at least equal to 70% of their cost per circulation multiplied by the number of materials lent to TNR communities.
- (d) In the formula, this is referred to as “Positive Net COC/TNR,” which takes the amount each library lends to other library communities and TNR communities minus the amount its residents borrow from other libraries. To generate a proportionate percentage, only libraries with positive net lending amounts are included.

*William Duckwitz*

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William Duckwitz  
Budget Manager  
5/4/2026  
JS

TO: Waukesha County Board of Supervisors

FROM: Waukesha County Act 150 Library Services Planning Committee

DATE: 4/6/2026

SUBJECT: Considerations for Future Waukesha County Library Services Plans

The Waukesha County Act 150 Library Services Planning Committee met from August 2025-April 2026. Over nine months the committee evaluated past practices, the current landscape of library services, and performed future-casting on how best to provide a plan that would support quality library services across the county for the next five years.

Throughout these thoughtful discussions, there were a number of emerging topics that were not able to be integrated into the proposed 2027-2031 Waukesha County Library Services Plan. It is the intent of this memo to provide some documentation about these developing conversations, to allow for a future roadmap when considering the next library services planning committee.

1. How can a library services plan do its best to anticipate the future? In what ways must it demonstrate innovation and future cast? How can it be specific but also flexible enough to anticipate changes over the life of the plan?
2. A five year plan allows for the hard work of the planning process to unfold, and is a sustainable turnaround time given the work that needs to be put into it by staff and committee members. But in five years a lot can change. Is the length of the plan effective for its purpose?
3. The Library Services Effort Ratio was designed to track whether most of a library's business is done at home. Is it still relevant in today's library services world?
4. With libraries constantly evolving their business models, how does a future plan represent spaces like bookmobiles, or staffed or unstaffed branches? How can it anticipate the ever changing nature of electronic resources?
5. A new distribution formula was introduced after much analysis. After implementation it should be studied to assess outcomes. Is it performing as anticipated? Are there adjustments to make?

1 ADOPT THE 2027-2031 WAUKESHA COUNTY LIBRARY SERVICES PLAN AND NEW  
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78 be determined by calculating the sum of the difference of actual year-end figures  
79 for allowable expenditures and revenues and either reducing or increasing the  
80 current year budget adopted by the Waukesha County library boards accordingly.  
81 When prior-year revenues exceed expenditures, the current year budget is reduced  
82 by that amount. When the prior-year expenditures exceed revenues, the current-  
83 year budget is increased by that amount.  
84
- 85 10. *Fixed assets* shall mean assets that are tangible, have a life greater than one year,  
86 and individually cost more than \$5,000, as defined in Section 7-99.  
87
- 88 (c) *Formula.* The tax levy imposed upon Waukesha County municipalities without libraries  
89 and municipalities with libraries not exempt pursuant to Section 11-4(d) shall be  
90 determined by multiplying the Net Allowable Costs by the TNR Ratio of Use. If the  
91 federated library system board allocates state funds to local libraries for crossover  
92 circulation costs, then state funds allocated for such purposes shall be excluded from the  
93 definition of revenues in this section.  
94

- 95 (d) *Determination of materials circulation.* By July 1 of each calendar year, library system  
 96 staff shall determine the percentages of library materials circulation the previous calendar  
 97 year for non-resident, resident and crossover circulation. Circulation reports shall be  
 98 approved by the federated library system board and used for the current year levy  
 99 calculations and the following year’s budget distributions.
- 100
- 101 (e) *Exemption from Waukesha County library levy.* In order to be exempt from the county  
 102 tax pursuant to Sections 43.11, 43.12, and 43.64, Wisconsin Statutes, a municipality must  
 103 achieve compliance with the minimum standards adopted by the Waukesha County  
 104 Board in the Library Services Plan. When member libraries claim exemption from the  
 105 county levy, they agree to recognize state standards as prescriptive measures to  
 106 encourage quality library services and agree to comply with all numerical standards as  
 107 adopted by the Waukesha County Board in the County Library Services Plan. Any  
 108 community that applies to exempt itself from the county library tax levy after establishing  
 109 a new library either as a municipal library or as a joint library as defined in Chapter 43 of  
 110 Wisconsin Statutes must meet the numerical standards before receiving said exemption.  
 111 At the end of three years of operation, it may use the alternate standard indicated in  
 112 Section 11-5 of the Code. Municipalities must also meet the minimum appropriation  
 113 required in state statute to exempt from the Waukesha County library levy.
- 114

115 **Sec. 11-8 Library Tax Levy Distribution Formula**

- 116
- 117 (a) *Purpose.* To provide a method of levy distribution that incorporates a stability component  
 118 while working towards a fair distribution of levy dollars based on a Waukesha County  
 119 library’s True Non-Resident (TNR) Library Circulation and Net Crossover Circulation.
- 120 (b) *Definitions.* For purposes of this section:
- 121
- 122 1. *Circulation* shall mean materials borrowed from a library in the year prior to the  
 123 year in which the Library Tax is levied.
- 124
- 125 2. *True Non-Resident (TNR) Library Circulation* shall mean the total annual amount  
 126 of circulation (electronic or physical) that a Waukesha County municipal library  
 127 lends to residents of Waukesha County communities without libraries.
- 128
- 129 3. *Crossover Lending (COL) Circulation* shall mean the lending of library materials,  
 130 in person or by inter-library loan, by a Waukesha County municipal library to  
 131 residents of another Waukesha County municipal library community.
- 132
- 133 4. *Crossover Borrowing (COB) Circulation* shall mean the borrowing of library  
 134 materials, in person or by inter-library loan, from a Waukesha County municipal  
 135 library by residents of another Waukesha County municipal library community.
- 136

- 137 5. *Net Crossover Circulation (COC)* shall mean a Waukesha County library  
 138 community's total annual Crossover Lending Circulation, less its total annual  
 139 Crossover Borrowing Circulation.  
 140
- 141 6. *Net COC/TNR* shall mean the sum of a Waukesha County library's total annual  
 142 True Non-Resident Library Circulation and Net Crossover Circulation (in person  
 143 or by inter-library loan).  
 144
- 145 7. *Positive Net COC/TNR* shall mean, for each Waukesha County library with a  
 146 positive Net COC/TNR the proportion of the sum of all positive Net COC/TNR.  
 147
- 148 8. *Allowable Costs* shall mean the sum of all Waukesha County library current year  
 149 budgets, adjusted for prior year actual expenditures and revenues that shall be  
 150 determined by calculating the sum of the difference of actual year-end figures for  
 151 allowable expenditures and revenues and either reducing or increasing the current  
 152 year budget adopted by the Waukesha County library boards accordingly. When  
 153 prior-year revenues exceed expenditures, the current year budget is reduced by  
 154 that amount. When the prior-year expenditures exceed revenues, the current-year  
 155 budget is increased by that amount.  
 156
- 157 9. *Act 150 Minimum* shall mean the minimum amount of Waukesha County Library  
 158 Levy that a library must receive according to Wisconsin Statutes Section  
 159 43.12(1)(b).  
 160
- 161 10. *Unadjusted Distribution Goal* shall be calculated as the sum of a library's Act 150  
 162 Minimum plus any excess revenue multiplied by each library's proportional  
 163 Positive Net COC/TNR. Excess revenue is defined as remaining County Library  
 164 Levy revenue after Act 150 minimum provided.  
 165

166 (c) The County Library Levy Distribution Formula determines funding for Waukesha  
 167 County member libraries through the following steps:  
 168

- 169 1. An initial allocation is intended to provide stability in funding. If there is an  
 170 increase in the Waukesha County Library Levy, each library will receive an  
 171 increase of 50% of the percentage increase in allowable expenditures. If that  
 172 increase is insufficient to fund a library's Act 150 minimum, their allocation will  
 173 be further increased to that amount. If the overall Waukesha County Library  
 174 Levy remains flat or decreases, there is no funding allocated at this stage, except  
 175 to increase a library's funding to meet its Act 150 Minimum, if necessary.  
 176
- 177 2. The second allocation for each library's annual share of the Waukesha County

178 Library Levy shall be determined from the remaining annual levy after the initial  
179 allocation. If there is a remaining surplus, only libraries with a “*Positive Net*  
180 *COC/TNR*” that are below their unadjusted distribution goal will receive the  
181 remaining funds, allocated based on the proportion each of these libraries is under  
182 their unadjusted distribution goal.  
183

184 (d) If the stability adjustment in subsection 1. results in a deficit, whereby the total  
185 distribution exceeds available Library Levy, a decrease is applied proportionally based on  
186 the preliminary distribution, excluding libraries that received a step up to their Act 150  
187 Minimum, until the total reduction is sufficient to offset the deficit.  
188

189 (e) During years when the Library Tax Levy decreases, the prior year distributions are first  
190 stepped up to the Act 150 minimum, if necessary. Decreases are then applied  
191 proportionately to libraries who exceed their unadjusted distribution goal based on the  
192 remaining amount to get to the unadjusted distribution goal.