

# Prairie Lakes Library System

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# FINANCIAL SUMMARY

## LIBRARY SYSTEM

2024

| <u>REVENUES</u>                 | <u>DEPARTMENT<br/>REQUEST</u> | <u>ADMINISTRATOR'S<br/>RECOMMENDATION</u> |
|---------------------------------|-------------------------------|---|
| Federal/State                   | \$0                           | \$0                                       |
| Intergovernmental               | 0                             | 0   |
| Contributions                   | 0                             | 0   |
| Fund Balance Applied            | 0                             | 0   |
| Transfers In                    | 0                             | 0   |
| Deferred Financing              | 0                             | 0   |
| Sales Tax                       | 0                             | 0   |
| Fees/ Other                     | 0                             | 0   |
| Total Revenues                  | <hr/> \$0                     | <hr/> \$0                                 |
| <br>                            |                               |   |
| <u>EXPENDITURES</u>             | <u>DEPARTMENT<br/>REQUEST</u> | <u>ADMINISTRATOR'S<br/>RECOMMENDATION</u> |
| Salaries                        | \$1,000                       | \$1,000                                   |
| Fringe Benefits                 | 78                            | 78  |
| Operational                     | 1,486,891                     | 1,486,891                                 |
| Capital Outlay                  | 0                             | 0   |
| Allocation of Services          | 0                             | 0   |
| Total Expenditures              | <hr/> \$1,487,969             | <hr/> \$1,487,969                         |
| <br>                            |                               |   |
| <b><u>PROPERTY TAX LEVY</u></b> | <b>\$1,487,969</b>            | <b>\$1,487,969</b>                        |

## **ADMINISTRATOR'S COMMENTS**

### **PRAIRIE LAKES LIBRARY SYSTEM**

**2024**

#### Budget Highlights

- The Arrowhead Library System merged with the Lakeshores Library System in 2023, and the merged entity is named the Prairie Lakes Library System. The merger did not change Rock County's financial obligations in support of local libraries and may result in operational savings in the future to the benefit of library patrons.
- The tax levied by Rock County for the Prairie Lakes Library System (PLLS) is levied only on property in the towns and the Village of Footville. All other municipalities have municipal libraries and are exempt from the tax. The money levied by the County is used to pay for specific items listed below.
  - Services provided by municipal libraries in Rock County to rural Rock County residents, known as the Participating Library Payment.
  - Services provided by libraries in other counties to rural Rock County residents, known as the Intersystem Agreement Payment.
  - Per diems for the Prairie Lakes Library System committee member appointed by the Rock County Board of Supervisors.

#### Revenue

- There is no revenue in the 2024 Prairie Lakes Library System budget.

Expenditures

- Under the Intersystem Agreement, Rock County will pay \$99,155 to other counties for Rock County residents’ use of their libraries, a decrease of \$3,600 from 2023. A complete listing of the payments is detailed in the chart below.
- In 1997, the County Board decided to fund the libraries in the Prairie Lakes Library System predecessor (Arrowhead Library System) through the Participating Library Payment using a formula that multiplies the local appropriation for each municipal library by the percentage of use by residents from all the towns and the Village of Footville.
  - 2005 Wisconsin Act 420 established a baseline reimbursement rate of at least 70% of the cost per circulation.
  - The County funding formula results in a payment of \$1,387,735, which is \$211,447 more than the State 70% formula.
  - The 2024 budget reflects an increase of \$81,362 due to a comparatively higher town use of municipal libraries. A complete listing of payments is noted below.

Participating Library Payment History

|                  | <u>2023</u>   | <u>2024</u>    |
|------------------|---------------|----------------|
| <u>Community</u> | <u>Budget</u> | <u>Request</u> |
| Beloit           | \$445,420     | \$470,179      |
| Clinton          | 58,869        | 48,306         |
| Edgerton         | 86,815        | 82,648         |
| Evansville       | 72,960        | 92,617         |
| Janesville       | 497,341       | 531,927        |
| Milton           | 96,704        | 113,335        |
| Orfordville      | <u>48,263</u> | <u>48,723</u>  |
| Total            | 1,306,373     | 1,387,735      |

Intersystem Agreement Payment History

|                         | <u>2023</u>   | <u>2024</u>    |
|-------------------------|---------------|----------------|
| <u>Community</u>        | <u>Budget</u> | <u>Request</u> |
| Brodhead                | \$23,260      | \$23,044       |
| Whitewater              | 47,491        | 35,661         |
| Lakeshores              | 7,693         | 12,675         |
| Jefferson Co. Libraries | 4,352         | 6,754          |
| Green Co. Libraries     | 2,062         | 1,404          |
| Dane Co. Libraries      | <u>17,897</u> | <u>19,617</u>  |
| Total                   | 102,755       | 99,155         |

- Per Diems for the County Board member appointed to the PLLS will amount to \$1,078 in 2024.

#### Personnel

- Rock County is not responsible for personnel costs of the PLLS budget.

#### Summary

- Given the payments mandated by state law and the agreement to reimburse at 100% of the formula amount, the recommended tax levy is \$1,487,968, an increase of \$76,902 or 5.4% over the prior year.
- This limited tax levy does not count against the County's levy limit under state statutes, as it is not levied on all taxable property in the county.

**ROCK COUNTY, WISCONSIN  
P02 - 2024 BUDGET REPORT**

**LB LIBRARY SYSTEM**  
**51 LIBRARY SYSTEM**

| Org Key and Description             | 2021               | 2022               | 2023               | Actual As of       | 12/31/2023         | 2024                      | 2024                    | County                |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|-------------------------|-----------------------|
| <u>Object Code and Description</u>  | <u>Actual</u>      | <u>Actual</u>      | <u>Budget</u>      | <u>6/30/2023</u>   | <u>Estimate</u>    | <u>Department Request</u> | <u>Admin Recommends</u> | <u>Board Approved</u> |
| <b>5000 LIBRARY SYSTEM</b>          |                    |                    |                    |                    |                    |                           |                         |                       |
| <b>Revenues:</b>                    |                    |                    |                    |                    |                    |                           |                         |                       |
| 4220 State Aid                      | 467,820            | 540,857            | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 4410 Miscellaneous Fees             | 2,841              | 3,435              | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 4550 Intergov Charges-Other Govt    | 260,892            | 284,448            | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 4600 Contributions                  | 2,000              | 2,000              | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| <b>Total Revenues</b>               | <b>733,553</b>     | <b>830,740</b>     | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>                  | <b>0</b>                | <b>0</b>              |
| <b>Expenditures:</b>                |                    |                    |                    |                    |                    |                           |                         |                       |
| 6110 Productive Wages               | 182,876            | 188,070            | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6130 Per Diems                      | 1,250              | 1,250              | 1,800              | 0                  | 1,000              | 1,000                     | 1,000                   | 0                     |
| 6140 FICA                           | 13,681             | 14,118             | 138                | 0                  | 78                 | 78                        | 78                      | 0                     |
| 6150 Retirement                     | 10,553             | 10,431             | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6160 Insurance Benefits             | 49,440             | 49,723             | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6210 Professional Services          | 178,631            | 229,723            | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6213 Financial Services             | 2,000              | 2,000              | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6221 Telephone Services             | 1,325              | 1,658              | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6241 Repair&Maint-Vehicles          | 10,480             | 11,835             | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6242 Machinery & Equip R&M          | 0                  | 36                 | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6310 Office Supplies                | 6,837              | 6,589              | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6320 Publications/Dues/Supscription | 892                | 1,133              | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6330 Travel                         | 262                | 362                | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6420 Training Expense               | 194,837            | 192,897            | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6430 Recreational Supplies          | 1,289,692          | 1,363,952          | 1,409,128          | 1,409,129          | 1,409,129          | 1,486,891                 | 1,486,891               | 0                     |
| 6460 Program Expenses               | 0                  | 0                  | 0                  | 343,165            | 0                  | 0                         | 0                       | 0                     |
| 6490 Other Supplies                 | 361                | 236                | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6510 Insurance Expense              | 5,877              | 8,704              | 0                  | 265                | 0                  | 0                         | 0                       | 0                     |
| 6532 Building/Office Lease          | 14,000             | 14,000             | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| 6710 Equipment/Furniture            | 50                 | 0                  | 0                  | 0                  | 0                  | 0                         | 0                       | 0                     |
| <b>Total Expenditures</b>           | <b>1,963,044</b>   | <b>2,096,717</b>   | <b>1,411,066</b>   | <b>1,752,559</b>   | <b>1,410,207</b>   | <b>1,487,969</b>          | <b>1,487,969</b>        | <b>0</b>              |
| <b>COUNTY SHARE</b>                 | <b>(1,229,491)</b> | <b>(1,265,977)</b> | <b>(1,411,066)</b> | <b>(1,752,559)</b> | <b>(1,410,207)</b> | <b>(1,487,969)</b>        | <b>(1,487,969)</b>      | <b>0</b>              |

**ROCK COUNTY, WISCONSIN  
P02 - 2024 BUDGET REPORT**

**LB LIBRARY SYSTEM**  
**51 LIBRARY SYSTEM**

| Org Key and Description<br><u>Object Code and Description</u> | 2021<br><u>Actual</u> | 2022<br><u>Actual</u> | 2023<br><u>Budget</u> | Actual As of<br><u>6/30/2023</u> | 12/31/2023<br><u>Estimate</u> | 2024<br><u>Department<br/>Request</u> | 2024<br><u>Admin<br/>Recommends</u> | County<br>Board<br><u>Approved</u> |
|---|-----------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|---------------------------------------|-------------------------------------|------------------------------------|
| <b>Total For Location: LIBRARY SYSTEM</b>                     | <b>(1,229,491)</b>    | <b>(1,265,977)</b>    | <b>(1,411,066)</b>    | <b>(1,752,559)</b>               | <b>(1,410,207)</b>            | <b>(1,487,969)</b>                    | <b>(1,487,969)</b>                  | <b>0</b>                           |

**ROCK COUNTY, WISCONSIN  
P02 - 2024 BUDGET REPORT**

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|---|-----------------------|-----------------------|-----------------------|----------------------------------|-------------------------------|--------------------------------------|------------------------------------|------------------------------------|
| <b>TOTAL FOR LIBRARY SYSTEM</b>                               | (1,229,491)           | (1,265,977)           | (1,411,066)           | (1,752,559)                      | (1,410,207)                   | (1,487,969)                          | (1,487,969)                        | 0                                  |