

ARROWHEAD LIBRARY SYSTEM
Budget Committee Meeting

Via:

GoToMeeting

<https://global.gotomeeting.com/join/710683725>

in a browser

or to join by phone, dial:

[+1 \(872\) 240-3311](tel:+18722403311) Access Code: 710-683-725

Wednesday November 10, 2021

5:30 pm

Please call the ALS office if you are unable to attend (868-2872)

1. Call to Order
2. Approval of the Agenda
3. Approval of Minutes
4. 2022 ALS Budget (Action)
5. Set next meeting date
6. Adjourn

The undersigned, as the designee of the presiding officer of the above governmental body, certify that I emailed a copy of this document to the Rock County Courthouse, Administration office for posting on the Rock County website@ www.co.rock.wi.us on 11/4/2021

Anita Schultz – Arrowhead Library System

ARROWHEAD LIBRARY SYSTEM BUDGET COMMITTEE MEETING

Via GoToMeeting

July 14th, 2021

- 1) **Call to Order:** ALS Budget Committee Chair Adam Dinnes called the meeting to order at 5:26 p.m. Also present was Bill Wilson, Jose Carrillo and Steven Platteter.
- 2) **Approval of Agenda:** Bill Wilson moved to approve the agenda; Jose Carrillo seconded. The motion carried unanimously.
- 3) **Approval of Minutes:** The June 9th, 2021 minutes were moved approved by Bill Wilson. Jose Carrillo seconded, and the motion carried unanimously.
- 4) **2022 ALS Budget:** Platteter discussed the 2022 Budget request he is submitting to Rock County.
- 5) **2022 ALS Charter:** Platteter discussed the 2022 ALS Charter which is part of the 2022 Budget request.
- 6) **Set Next Meeting date:** November 10th, 2021.

Jose Carrillo made the motion to adjourn, and Bill Wilson seconded. Motion carried unanimously. The meeting ended at 5:40 p.m.

Respectfully submitted,
Steven Platteter, Acting Secretary

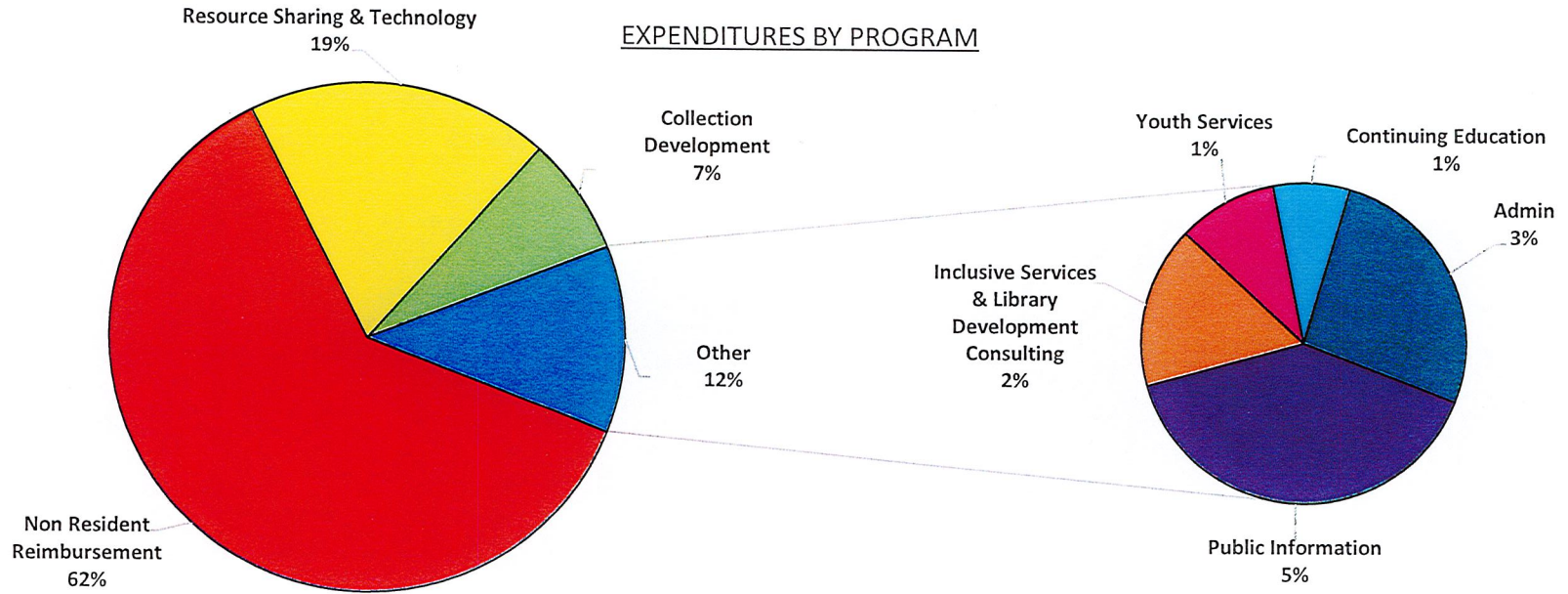
NOT OFFICIAL UNTIL APPROVED BY COMMITTEE

FINANCIAL SUMMARY
ARROWHEAD LIBRARY SYSTEM
2022

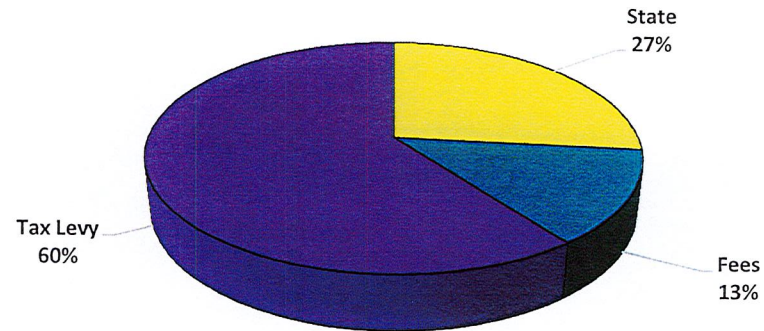
<u>REVENUES</u>	DEPARTMENT <u>REQUEST</u>	ADMINISTRATOR'S <u>RECOMMENDATION</u>
Federal/State	\$540,857	\$540,857
Intergovernmental	284,448	284,448
Contributions	2,000	2,000
Fund Balance Applied	40,000	40,000
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	3,438	3,438
Total Revenues	<hr/> \$870,743	<hr/> \$870,743
<u>EXPENDITURES</u>	DEPARTMENT <u>REQUEST</u>	ADMINISTRATOR'S <u>RECOMMENDATION</u>
Salaries	\$191,292	\$191,292
Fringe Benefits	74,084	74,084
Operational	1,892,120	1,892,120
Capital Outlay	35,000	35,000
Allocation of Services	0	0
Total Expenditures	<hr/> \$2,192,496	<hr/> \$2,192,496
<u>PROPERTY TAX LEVY</u>	\$1,321,753	\$1,321,753

2022 BUDGET
ARROWHEAD LIBRARY SYSTEM

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

ARROWHEAD LIBRARY SYSTEM

2022

Budget Highlights

- The tax levied by Rock County for the Arrowhead Library System (ALS) 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 Arrowhead Library System committee members.

Revenue

- In 2022, ALS is budgeted to receive \$540,857 in State Aid, an increase of \$73,037 or 15.6% over the prior year.
- The use of fund balance is expected to decrease by \$20,000 in 2022 to \$40,000. The fund balance is projected at \$269,167 at 12/31/2021.

Expenditures

- Other contracted services is budgeted to increase \$31,561 or 13.3% due to continuing the investigation of a merger with an adjoining regional library system.

- Under the Intersystem Agreement, Rock County pays \$81,828 to other counties for Rock County residents' use of their libraries, a decrease of \$1,212 from 2021. A complete listing of the payments is detailed in the chart below.
- In 1997, the County Board decided to fund the ALS libraries 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 \$1,238,125, which is \$200,582 more than the State 70% formula.
 - The 2022 budget reflects an increase of \$75,281 due to a comparatively higher town use of municipal libraries. A complete listing of payments is noted below.

Participating Library Payment History

	2021	2022
<u>Community</u>	<u>Budget</u>	<u>Request</u>
Beloit	\$378,836	\$413,395
Clinton	49,660	53,063
Edgerton	82,247	76,604
Evansville	62,372	67,627
Janesville	465,221	487,240
Milton	94,175	103,820
Orfordville	<u>30,333</u>	<u>36,376</u>
Total	1,162,844	1,238,125

Intersystem Agreement Payment History

	2021	2022
<u>Community</u>	<u>Budget</u>	<u>Request</u>
Brodhead	\$23,722	\$20,390
Whitewater	29,347	26,172
Lakeshores	5,176	8,314
Jefferson Co. Libraries	2,984	3,680
Green Co. Libraries	1,737	2,282
Dane Co. Libraries	<u>20,074</u>	<u>20,990</u>
Total	83,040	81,828

Personnel

- Rock County is not responsible for personnel costs of the ALS 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 \$1,321,753, an increase of \$74,070 or 5.9% from 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 - 2022 BUDGET REPORT**

LB ARROWHEAD LIBRARY SYSTEM BOARD
51 ARROWHEAD LIBRARY SYSTEM

Org Key and Description	2019	2020	2021	Actual As of	12/31/2021	2022	2022	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2021</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
5000 ARROWHEAD LIBRARY								
Revenues:								
4220 State Aid	467,820	467,820	467,820	467,820	467,820	540,857	540,857	0
4410 Miscellaneous Fees	6,102	6,103	3,052	2,841	2,841	3,438	3,438	0
4550 Intergov Charges-Other Govt	240,765	252,645	260,892	260,892	260,892	284,448	284,448	0
4600 Contributions	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
4640 Fund Balance	0	0	60,000	0	1,235	40,000	40,000	0
Total Revenues	716,687	728,568	793,764	733,553	734,788	870,743	870,743	0
Expenditures:								
6110 Productive Wages	179,480	180,626	183,982	81,453	183,982	189,492	189,492	0
6130 Per Diems	1,840	1,354	1,800	650	1,800	1,800	1,800	0
6140 FICA	13,821	13,513	14,075	6,094	14,075	14,496	14,496	0
6150 Retirement	10,557	10,515	12,051	4,677	12,051	10,514	10,514	0
6160 Insurance Benefits	50,767	52,852	49,305	48,591	49,285	49,074	49,074	0
6210 Professional Services	159,720	221,038	237,515	155,271	189,000	269,076	269,076	0
6213 Financial Services	1,500	2,000	2,000	0	2,000	2,000	2,000	0
6221 Telephone Services	1,351	1,271	2,000	333	1,600	2,000	2,000	0
6241 Repair&Maint-Vehicles	6,138	6,464	10,000	3,348	7,000	10,000	10,000	0
6242 Machinery & Equip R&M	0	0	100	0	0	100	100	0
6310 Office Supplies	7,300	6,715	12,500	1,838	10,200	13,500	13,500	0
6320 Publications/Dues/Supscription	1,060	1,278	1,200	596	1,280	1,300	1,300	0
6330 Travel	1,808	520	3,000	0	2,000	3,000	3,000	0
6420 Training Expense	197,936	189,261	199,735	190,239	197,235	205,891	205,891	0
6430 Recreational Supplies	1,142,443	1,230,695	1,289,884	1,283,459	1,289,884	1,363,953	1,363,953	0
6490 Other Supplies	308	51	1,300	42	200	1,300	1,300	0
6510 Insurance Expense	5,340	5,416	6,000	5,877	5,880	6,000	6,000	0
6532 Building/Office Lease	14,000	14,000	14,000	8,167	14,000	14,000	14,000	0
6710 Equipment/Furniture	668	2,564	1,000	0	1,000	35,000	35,000	0
Total Expenditures	1,796,037	1,940,133	2,041,447	1,790,635	1,982,472	2,192,496	2,192,496	0
COUNTY SHARE	(1,079,350)	(1,211,565)	(1,247,683)	(1,057,082)	(1,247,684)	(1,321,753)	(1,321,753)	0

ROCK COUNTY, WISCONSIN
P02 - 2022 BUDGET REPORT

LB ARROWHEAD LIBRARY SYSTEM BOARD
 51 ARROWHEAD LIBRARY SYSTEM

Org Key and Description <u>Object Code and Description</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Budget</u>	Actual As of <u>6/30/2021</u>	12/31/2021 <u>Estimate</u>	2022 Department <u>Request</u>	2022 Admin <u>Recommends</u>	County Board <u>Approved</u>
Total For Location: ARROWHEAD LIBRARY SYSTEM	<u>(1,079,350)</u>	<u>(1,211,565)</u>	<u>(1,247,683)</u>	<u>(1,057,082)</u>	<u>(1,247,684)</u>	<u>(1,321,753)</u>	<u>(1,321,753)</u>	<u>0</u>

**ROCK COUNTY, WISCONSIN
P02 - 2022 BUDGET REPORT**

LB ARROWHEAD LIBRARY SYSTEM BOARD
51 ARROWHEAD LIBRARY SYSTEM

Org Key and Description <u>Object Code and Description</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Budget</u>	Actual As of <u>6/30/2021</u>	12/31/2021 <u>Estimate</u>	2022 Department <u>Request</u>	2022 Admin <u>Recommends</u>	County Board <u>Approved</u>
TOTAL FOR ARROWHEAD LIBRARY SYSTEM BOARD	(1,079,350)	(1,211,565)	(1,247,683)	(1,057,082)	(1,247,684)	(1,321,753)	(1,321,753)	0

2022 ALS Budget with fund balance - final

Revenue		2019 Actual	2020 Request	2020 Actual	2021 Request	2021 Estimated	2022 Request
42200	State Aid	467,820	467,820	467,820.00	467,820	467,820	540,857
44120	Misc Fees	6,103	6,103	6,103.25	3,052	2,841	3,438
45504	Intergovt-Other libraries	240,765	250,654	252,644.68	260,892	260,892	284,448
46000	Contributions	2,000	2,000	2,000.00	2,000	2,000	2,000
46400	Funds Forwarded from prior Yr.		86,050	23,269.46	60,000	1,235	40,000
46900				751,837.39			
47000	Transfers in						
	Total Revenue*	716,688	812,627	751,837.39	793,763	734,788	870,743
	Total Fund Balance	271,212	292,361	269,091.54	209,092		
Trust Accounts were terminated in 2015, associated funds were moved to the general fund balance.							
Expense							
61100	Regular Wages	179,480	182,860	180,626.00	183,982	183,982	189,492
61300	Per Diems	1,840	1,800	1,354.46	1,800	1,800	1,800
61400	FICA	13,821	13,989	13,513.00	14,075	14,075	14,496
61510	Retirement-Employers	10,556	11,977	10,515.00	12,051	12,051	10,514
61610	Health Insurance	49,097	51,048	51,176.36	47,752	47,752	47,560
61620	Dental Insurance	1,556	1,556	1,556.16	1,373	1,373	1,334
61630	Life Insurance	114	180	120.30	180	160	180
62119	Other contracted services	159,720	258,933	221,038.00	237,515	189,000	269,076
62130	Audit Fees	1,500	2,000	2,000.00	2000	2,000	2,000
62210	Telephone	1,351	2,000	1,270.54	2000	1,600	2,000
62410	R&M-Vehicles	6,138	10,000	6,464.00	10,000	7,000	10,000
62420	R&M-Machinery&Equip.	0	100	0.00	100	0	100
63100	Office Supplies&Expenses	1,011	1,500	1,053.68	1,500	1,500	1,500
63101	Postage	230	1,000	190.20	1,000	200	1,000
63104	Printing & Duplication	3,503	5,000	4,560.23	5,000	5,000	6,000
63108	Public Information	2,556	5,000	911.30	5,000	3,500	5,000
63200	Publications/Subscriptions/Dues	1,060	1,500	1,277.88	1,200	1,280	1,300
63300	Travel	1,808	3,000	519.89	3,000	2,000	3,000
64200	Training Expense	1,990	4,000	3,069.15	4,000	3,000	4,000
64201	Convention Expense	2,939	4,000	499.58	4,000	2,500	4,000
64214	ILS Costs	193,007	185,684	185,692.16	191,735	191,735	197,891
64303	Extension Materials	3,785	4,000	3,753.32	4,000	4,000	4,000
64306	Resource Library	40,000	40,000	40,000.00	40,000	40,000	40,000
64307	Participating Libraries	1,025,967	1,113,408	1,113,408.15	1,162,844	1,162,844	1,238,125
64309	Intersystem Agreement	72,691	73,534	73,534.16	83,040	83,040	81,828
64904	Sundry Expense	308	1,000	50.60	1,000	200	1,000
64918	Advertising	0	300	0.00	300	0	300
65101	Insurance on Building	5,340	5,000	5,416.00	6,000	5,880	6,000
65321	Building/office Lease	14,000	14,000	14,000.04	14,000	14,000	14,000
67199	Misc. Equipment	668	3,000	2,564.00	1,000	1,000	35,000
	Total Expenses	1,796,037	2,001,369	1,940,134.16	2,041,447	1,982,472	2,192,496
	Expenses minus County funds	695,539	812,627	751,837.39	793,763	734,788	870,743
		21,149		0.00	0	0	0