

Prairie Lakes Library System

	<u>Page</u>
Prairie Lakes Library System.....	
Financial Summary.....	1
Administrator's Comments.....	2

FINANCIAL SUMMARY

LIBRARY SYSTEM

2025

<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S 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
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$1,000	\$1,000
Fringe Benefits	78	78
Operational	1,460,967	1,460,967
Capital Outlay	0	0
Allocation of Services	0	0
Total Expenditures	<hr/> \$1,462,045	<hr/> \$1,462,045
<u>PROPERTY TAX LEVY</u>	\$1,462,045	\$1,462,045

ADMINISTRATOR'S COMMENTS

PRAIRIE LAKES LIBRARY SYSTEM

2025

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 members appointed by the Rock County Board of Supervisors.

Revenue

- There is no revenue in the 2025 Prairie Lakes Library System budget.

Expenditures

- Under the Intersystem Agreement, Rock County will pay \$101,829 to other counties for Rock County residents’ use of their libraries, an increase of \$2,673 from 2024. 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 \$1,359,138, which is \$175,339 more than the State 70% formula.
 - The 2025 budget reflects a decrease of \$28,597 from the prior year due to a comparatively lower town use of municipal libraries. A complete listing of payments is noted below.

Participating Library Payment History

	2024	2025
<u>Community</u>	<u>Budget</u>	<u>Request</u>
Beloit	\$470,179	\$458,785
Clinton	48,306	43,656
Edgerton	82,648	88,686
Evansville	92,617	88,536
Janesville	531,927	520,479
Milton	113,335	114,809
Orfordville	<u>48,723</u>	<u>44,188</u>
Total	1,387,735	1,359,138

Intersystem Agreement Payment History

	2024	2025
<u>Community</u>	<u>Budget</u>	<u>Request</u>
Brodhead	\$23,044	\$13,300
Whitewater	35,661	46,812
Lakeshores	12,675	12,685
Jefferson Co. Libraries	6,754	5,382
Green Co. Libraries	1,404	1,287
Dane Co. Libraries	<u>19,617</u>	<u>22,362</u>
Total	99,155	101,829

- Per Diems for the County Board member appointed to the PLLS will amount to \$1,078 in 2025.

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 \$1,462,045, a decrease of \$25,923 or 1.7% less than 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 - 2025 BUDGET REPORT**

LB LIBRARY SYSTEM
51 LIBRARY SYSTEM

Org Key and Description	2022	2023	2024	Actual As of	12/31/2024	2025	2025	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2024</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
5000 LIBRARY SYSTEM								
Revenues:								
4220 State Aid	540,857	0	0	0	0	0	0	0
4410 Miscellaneous Fees	3,435	0	0	0	0	0	0	0
4550 Intergov Charges-Other Govt	284,448	0	0	0	0	0	0	0
4600 Contributions	2,000	0	0	0	0	0	0	0
Total Revenues	830,740	0	0	0	0	0	0	0
Expenditures:								
6110 Productive Wages	188,070	0	0	0	0	0	0	0
6130 Per Diems	1,250	0	1,000	0	1,000	1,000	1,000	0
6140 FICA	14,118	0	77	0	78	78	78	0
6150 Retirement	10,431	0	0	0	0	0	0	0
6160 Insurance Benefits	49,723	0	0	0	0	0	0	0
6210 Professional Services	229,723	0	0	0	0	0	0	0
6213 Financial Services	2,000	0	0	0	0	0	0	0
6221 Telephone Services	1,658	0	0	0	0	0	0	0
6241 Repair&Maint-Vehicles	11,835	0	0	0	0	0	0	0
6242 Machinery & Equip R&M	36	0	0	0	0	0	0	0
6310 Office Supplies	6,589	0	0	0	0	0	0	0
6320 Publications/Dues/Supscription	1,133	0	0	0	0	0	0	0
6330 Travel	362	0	0	0	0	0	0	0
6420 Training Expense	192,897	0	0	0	0	0	0	0
6430 Recreational Supplies	1,363,952	1,409,129	1,486,891	1,486,890	1,486,890	1,460,967	1,460,967	0
6460 Program Expenses	0	343,165	0	0	0	0	0	0
6490 Other Supplies	236	0	0	0	0	0	0	0
6510 Insurance Expense	8,704	64	0	0	0	0	0	0
6532 Building/Office Lease	14,000	0	0	0	0	0	0	0
Total Expenditures	2,096,717	1,752,358	1,487,968	1,486,890	1,487,968	1,462,045	1,462,045	0
COUNTY SHARE	(1,265,977)	(1,752,358)	(1,487,968)	(1,486,890)	(1,487,968)	(1,462,045)	(1,462,045)	0

**ROCK COUNTY, WISCONSIN
P02 - 2025 BUDGET REPORT**

LB LIBRARY SYSTEM
51 LIBRARY SYSTEM

Org Key and Description <u>Object Code and Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	Actual As of <u>6/30/2024</u>	12/31/2024 <u>Estimate</u>	2025 <u>Department Request</u>	2025 <u>Admin Recommends</u>	County Board <u>Approved</u>
Total For Location: LIBRARY SYSTEM	(1,265,977)	(1,752,358)	(1,487,968)	(1,486,890)	(1,487,968)	(1,462,045)	(1,462,045)	0

**ROCK COUNTY, WISCONSIN
P02 - 2025 BUDGET REPORT**

LB LIBRARY SYSTEM
51 LIBRARY SYSTEM

Org Key and Description <u>Object Code and Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	Actual As of <u>6/30/2024</u>	12/31/2024 <u>Estimate</u>	2025 <u>Department Request</u>	2025 <u>Admin Recommends</u>	County Board <u>Approved</u>
TOTAL FOR LIBRARY SYSTEM	(1,265,977)	(1,752,358)	(1,487,968)	(1,486,890)	(1,487,968)	(1,462,045)	(1,462,045)	0