

1 Resolution No. 81-18  
2 Resolution to Set Library Service Rates for Calendar Year 2019  
3

4 TO THE HONORABLE CHAIRPERSON AND SUPERVISORS OF THE COUNTY BOARD  
5 OF THE COUNTY OF POLK:

6 Ladies and Gentlemen:

7 WHEREAS, Polk County provides annual funding for library services to public libraries in Polk  
8 County and to each public library in an adjacent county pursuant to Wisconsin Statutes § 43.12  
9 that requires payment to public libraries in Polk County by March 1 of each year, in an amount  
10 that is equal to at least 70% of the cost computed by the statutory formula of providing library  
11 services to residents of Polk County who are not residents of the municipality in which the public  
12 library is located as set forth in Wisconsin Statutes Section 43.12 (so-called Act 150 payments);  
13 and  
14

15 WHEREAS, on August 20, 2013, the Polk County Board of Supervisors approved a Polk County  
16 Plan for Library Service, 2013-2018 which sets forth, among other things, as Goal/Action #1  
17 a: Provide 100% reimbursement to each public library established under Chapter 43 of Wisconsin  
18 Statutes located in whole or in part in Polk County, serving Polk County residents without a  
19 library calculated by the formula in included in Wisconsin Statutes 43.12(1); and  
20

21 WHEREAS, On November 12, 2014, the Polk County Board of Supervisors adopted Resolution  
22 No. 44-14 to increase the reimbursement rate pursuant to Wisconsin Statutes §43.12 from 70% to  
23 80%, effective for payments to be made March 1, 2015, and  
24

25 WHEREAS, an increase in the reimbursement rate pursuant to Wisconsin Statutes §43.12 from  
26 80% to 100%, effective for payments to be made March 1, 2019, will be in the interest of Polk  
27 County and the step toward the 100% goal of the Polk County Plan for Library Service, 2013-  
28 2018; and  
29

30 WHEREAS, the specific amount of such funding will be determined by the Polk County Board  
31 of Supervisors as part of the County's annual budget for 2019;  
32

33 WHEREAS, pursuant to s. 70.62(1) Wis. Stats., The Polk County Board of Supervisors shall  
34 determine by resolution the amount of taxes to be levied in Polk County for the year; and  
35

36 WHEREAS, pursuant to Wisconsin Statutes § 43.64(1) such amount of taxes to be levied in Polk  
37 County shall include any amount of tax to provide for funding of public library service;  
38

39 WHEREAS, pursuant to Wisconsin Statute § 43.64(2), a municipality that has a public library  
40 may upon written application to the county board be exempted from the County tax levy, if the  
41 municipality levies a local tax for library services in an amount that is equal to what the county  
42 would have provided:  
43

44 NOW, THEREFORE, BE IT RESOLVED, that, pursuant to s. 43.12(1), Wis. Stats., the Polk  
45 County Board of Supervisors sets the rate of county library levy funding (reimbursement rates)  
46 for municipal libraries located in Polk County at ~~One Hundred (100%)~~ Percent of 1997  
47 Wisconsin Act 150 Funding. *Ninety 90%*

48  
49 BE IT FURTHER RESOLVED, that pursuant to s. 43.12, Wis. Stats., the Polk County Board of  
50 Supervisors sets the rate of county library levy funding (reimbursement rates) for municipal  
51 libraries located in counties adjacent to Polk County at Seventy (70%) Percent of 1997  
52 Wisconsin Act 150 Funding.

53  
54 BE IT FURTHER RESOLVED, that pursuant to ss. 43.64(1) and 70.61(1), Wis. Stats., the Polk  
55 County Board of Supervisors shall by separate resolution levy for the calendar year 2019 an  
56 amount of tax sufficient to provide funds for such library service consistent with the rates set by  
57 this resolution and shall include any amount of taxes determined to be levied.

Offered on the 13<sup>th</sup> day of November, 2018.

BY:

\_\_\_\_\_  
Brad Olson, Supervisor, District #1

\_\_\_\_\_  
James Edgell, Supervisor, District #8

\_\_\_\_\_  
Doug Route, Supervisor, District #2

\_\_\_\_\_  
Kim O'Connell, Supervisor, District #9

\_\_\_\_\_  
Dean Johansen, Chair,  
Supervisor, District #3,

\_\_\_\_\_  
Larry Jepsen, Supervisor, District #10

\_\_\_\_\_  
Chris Nelson, Supervisor, District #4

\_\_\_\_\_  
Jay Luke, 1<sup>st</sup> Vice Chair,  
Supervisor, District #11

\_\_\_\_\_  
Tracy LaBlanc, Supervisor, District #5

\_\_\_\_\_  
Michael Larsen, Supervisor, District #12

\_\_\_\_\_  
Brian Masters, Supervisor, District #6

\_\_\_\_\_  
Russell Arcand, Supervisor, District #13

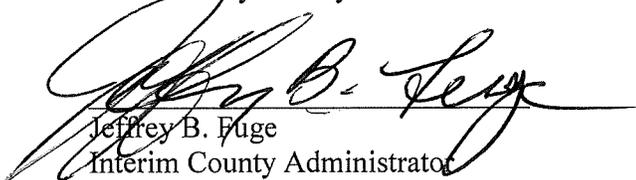
\_\_\_\_\_  
Michael Prichard, Supervisor,  
District #7

*John Bonneprise*  
\_\_\_\_\_  
John Bonneprise, 2<sup>nd</sup> Vice Chair,  
Supervisor, District #14

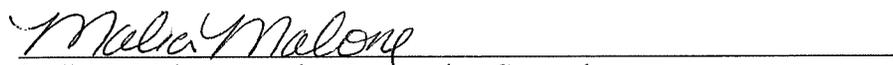
\_\_\_\_\_  
Joe DeMulling, Supervisor, District #15

*Fiscal Impact:* The resolution increases the County's payment to public libraries from 80% to ~~90%~~ 100% for library services under Wisconsin Statute Section 43.12. The increase in payment has no fiscal impact on county operations. All moneys paid pursuant to Section 43.12 are derived from property tax levy and passed through to public libraries.

Reviewed By County Administrator:

  
Jeffrey B. Fuge  
Interim County Administrator

Approved as to Form and Execution:

  
Malia T. Malone, Interim Corporation Counsel

*Legal Impact Note: No legal impact outside of changing the fiscal reimbursement rate.*  
Excerpt of Minutes

58 At its regular business meeting on the 13<sup>th</sup> day of November 2018, the Polk County Board of  
59 Supervisors acted upon Resolution No. 81-18: Resolution to Set Library Service Rates for Calendar  
60 Year 201, as follows:

- Adopted by a majority of the members present by a vote of 9 in favor and 6 against.
- Adopted by unanimous voice vote.
- Adopted as amended. See Below.
- Defeated
- Other: \_\_\_\_\_

Insert amendment to resolution according to minutes:

BE IT FURTHER RESOLVED that, pursuant to Section 43.12 (4), the Polk County Board of Supervisors directs Administration and the County Clerk to conduct a financial analysis of the increase of reimbursement rate authorized herein; that such analysis shall request public libraries to provide county access to all books and records used to determine amounts paid on the computed reimbursement rates as authorized in herein; and provide the County Board a report of said financial analysis prior to the time the County Board may set such reimbursement rates and levy appropriate taxes for each calendar year subsequent to passage of this resolution."

SIGNED BY:  
  
Dean Johansen, County Board Chairperson

ATTEST:  
  
Sharon Jorgenson, County Clerk

**CERTIFIED COPY OF POLK COUNTY RESOLUTION**

STATE OF WISCONSIN

COUNTY OF POLK

I Sharon E. Jorgenson, Polk County Clerk do hereby certify that the attached hereto and incorporated herein is a full, true and correct copy of Resolution No. 81-18: Resolution to Set Library Service Rates for Calendar Year 2019 adopted by the Polk County Board of Supervisors at its regular business meeting held on November 13, 2018

  
Sharon E. Jorgenson, Polk County Clerk                      Date 11/13/18