



## City of Waukesha

201 Delafield Street  
Waukesha, Wisconsin 53188-3633

<b>Committee:</b> Library Board of Trustees	<b>Date:</b> 8/30/2023
<b>Common Council Item Number:</b> ID#	<b>Date:</b> <a href="#">Click here to enter a date.</a>
<b>Submitted By:</b> Bruce Gay, Library Director	<b>City Administrator Approval:</b> <a href="#">Click here to enter text.</a>
<b>Finance Department Review:</b> <a href="#">Click here to enter text.</a>	<b>City Attorney's Office Review:</b> <a href="#">Click here to enter text.</a>
<b>Subject:</b> Review and Act on a Resolution to certify 2024 Municipal Library spending to exempt the City of Waukesha from the Waukesha County Library Tax.	

<b>Details:</b> At their May 11, 2023 meeting, the Library Board of Trustees certified that the Waukesha Public Library has met the required Waukesha County Library Standards and is therefore eligible for exemption from the Waukesha County Library Levy tax for 2024 purposes. Waukesha County also requires a resolution approved by the Library Municipality's governing body that the Municipality will fund the library at the rate of \$0.215554 per \$1,000 of the actual state Equalized Value amount for the community. To meet this standard, the 2024 Minimum Municipal Library Appropriation must be greater than \$1,957,636. The municipal appropriation has been well above this minimum requirement—in 2023 the library had a \$2,850,724 municipal appropriation. Passage of this resolution exempts the City of Waukesha from the County Library Tax.
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<b>Options &amp; Alternatives:</b> Failure to certify City spending on the Library would result in an additional County tax on City of Waukesha residents.
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<b>Financial Remarks:</b> Failure to pass this motion would result in an added county tax for library services to the residents of the City of Waukesha. The library will receive \$1,197,204 from Waukesha County in 2024 for services to residents of communities without libraries; City residents could also be liable to be taxed for services at other County libraries if this resolution fails to pass. Since the municipality is well above the minimum funding level, exemption allows for the library to be funded with city taxes and saves the residents from paying both a city and a county tax
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<b>Executive Recommendation:</b> <a href="#">Click here to enter text.</a>
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