

Dane County Library Service
Operating Reimbursement Formula

$$P=[(U * E)+X-S]* A$$

P

= Payment. Made to each municipal library in Dane County. (Note that payments made to libraries in adjacent counties are made according to statutory requirements).

U

= Use, with a unit measure of checkouts. This number represents the checkouts at a specific municipal public library to library card holders residing in areas taxed by the county for library service. This count is an average of the three most recent years' data. For example, in 2012, Dane County based their payments to libraries on an average of use and cost from 2008, 2009, and 2010 data.

E

= per unit Expenditure. This factor is determined by dividing the library's expenditures from local tax sources including village/city and county funds by its total circulation in each of the three most recent years and averaging the result.

X

=The Cross-usage adjustment to compensate other libraries used by a specific library's patrons and to compensate that library for serving residents of other municipalities with libraries. The net result of this factor is averaged over the three most recent years. Across all libraries, the net impact of cross-usage charges is \$0.

S

= The service charge for shared services including 1 delivery and outreach services in the current year. The costs of these services are shared countywide and are based on the share of property value in each municipality.

A

= Available funding expressed as a percentage. Should the county board fail to appropriate sufficient funds, payments are prorated. Actual payments amounts are reflected in the annual service contracts signed by each library.

Dane County Library Service Facility Reimbursement Formula

$$P=[(U*F*C)*S+(X)]*A$$

P

= Payment. Made to each municipal library in Dane County. The payment is calculated using each of the three most recent years' data which are then averaged.

U

= Use of libraries attributable to residents of areas taxed by the County for library service. Expressed as a percentage of total use.

F

= square Feet of space dedicated to public library service in Dane County.

C

= Cost per square foot. This represents the lowest square foot lease cost paid by Dane County

S

= a specific library's Share of the total use of libraries made by residents of areas taxed by the county for library.

X

= Cross Usage adjustment. This adjustment compensates other libraries used by a specific library's patrons and that library for serving residents of other municipalities with libraries. Across all libraries, the net impact of cross-usage charges is \$0.

A

= Available funding expressed as a percentage. Should the county board fail to appropriate sufficient funds, payments are prorated.