Welcome
Informational Meeting
2018 Library Service, Funding & more!
Tonight’s Goals

1. Knowledge of WCPL’s history and service area

2. Understanding of local library funding and taxation

3. Clear information about the 2018 library service
Do you know your library?

When did the Washington Carnegie Public Library open?
Do you know your library?

When was the Washington Carnegie Public Library addition and renovation completed?
Just for Fun!

WCPL has employed 13 library directors in 115 years.

<table>
<thead>
<tr>
<th>Total</th>
<th>Years</th>
<th>Director</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>1902-1910</td>
<td>Miss Annie Gibson</td>
</tr>
<tr>
<td>2</td>
<td>1910-1911</td>
<td>Miss Lucia Bogner</td>
</tr>
<tr>
<td>3</td>
<td>1911-1913</td>
<td>Miss Helen Allen</td>
</tr>
<tr>
<td>8</td>
<td>1913-1921</td>
<td>Mary Waller</td>
</tr>
<tr>
<td>2</td>
<td>1921-1923</td>
<td>Mildred Drady</td>
</tr>
<tr>
<td>42</td>
<td>1923-1965</td>
<td>Hazel Lett</td>
</tr>
<tr>
<td>13</td>
<td>1965-1978</td>
<td>Mrs. Francis Hurson</td>
</tr>
<tr>
<td>8</td>
<td>1978-1986</td>
<td>Miss Bonnie Riggins</td>
</tr>
<tr>
<td>1</td>
<td>1986-1987</td>
<td>Mr. James Gunther</td>
</tr>
<tr>
<td>2</td>
<td>1987-1989</td>
<td>Mrs. Emily Bunyan</td>
</tr>
<tr>
<td>5</td>
<td>1989-1992</td>
<td>Mrs. Mary Fay Willis</td>
</tr>
<tr>
<td>15</td>
<td>1993-2008</td>
<td>Miss Elizabeth Dowling</td>
</tr>
<tr>
<td>9th</td>
<td>2009-</td>
<td>Mrs. Teresa Heidenreich</td>
</tr>
</tbody>
</table>
CURRENT LEVELS OF SERVICE AND FUNDING

- **Fully served** are residents that support the library through property taxes and receive full library services. This includes all citizens living within the City of Washington.

- **Underserved (Contractual)** are residents that pay a small amount (via the township service contract) and receive limited services. This includes all citizens of Washington Township living outside the city of Washington, Veale Township and Steele Township.

- **Unserved** are residents that currently pay no support for the library and receive no library services. This includes all citizens in the townships of Barr, Bogard, Harrison and Reeve.

- **Other Information**: The Odon-Winklepleck Public Library is an independent library. The fully served area is Madison Township. Underserved townships in the OWPL area are Elmore, Van Buren.
Library Service within Daviess County

KEY:
- Washington Carnegie Public Library Taxing District (fully served)
- WCPL contractual agreements through Dec 2017 (underserved)
- Odon Winklepleck Public Library Taxing District (fully served)
- OWPL contractual agreements (underserved)
- Areas with no library service (unserved)
- I-69 Interchanges
- Library locations

Source: IBRC at Indiana University’s Kelley School of Business, using data from the U.S. Census Bureau. July 2011
Roughly **6.5%** of Hoosiers do not have public library service.
Library Districts and Service Areas Under Contract 2018

<table>
<thead>
<tr>
<th>Library Service</th>
<th>Population</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Service</td>
<td>14349</td>
<td>45.34%</td>
</tr>
<tr>
<td>Underserved</td>
<td>3665</td>
<td>11.58%</td>
</tr>
<tr>
<td>Unserved</td>
<td>13634</td>
<td>43.08%</td>
</tr>
<tr>
<td></td>
<td>31648</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Source: Indiana State Library Stats
100 things to do at WCPL
Definitions

• Property Tax Caps-Indiana’s property tax caps provide tax savings for taxpayers but a loss of revenue for local governments that provide them with services.

• Appraisal- A supportable estimate of the fair market value of a property arrived at through application of guidelines that consider a number of market conditions and economic factors.

• Assessed value (AV)- The total dollar value assigned to all real property and improvements and personal property subject to taxation. Locally elected assessors determine property values with assessment guides prescribed by the Department of Local Government Finance. These values may be changed by the county’s Property Tax Assessment Board of Appeals. Net assessed value of property

• Net Assessed value (NAV) AV minus any credits, deductions & exemptions.
  • (For most homeowners it is about ½ of the AV)

Source-Ind Dept of Local Gov’t Finance
WCPL Funding

The library’s 2017 operating budget is .......

Gross Budget $534,000

- Property Tax Cap Impact* (134,162)

Operating Budget = $400,000
2017 Revenue

- Library Tax Rate: 66%
- State Dist.: 5%
- Twp Contracts: 4%
- Fines & Fees: 2%
- Local Income Tax: 23%
2017 Appropriations

- Personal Services: 56%
- Supplies: 10%
- Services & Charges: 31%
- Capital Outlay: 3%
How is your library tax calculated?

- **Example of a property/home in the City of Washington**
- Property assessed value (AV) = 120,500
- Taxes based on net assessed value (NAV)
- NAV x library tax rate / 100 (per $100 of NAV)
- $50475 x .1222 / 100 = $61.68 library tax annual

Source: Actual property tax statement
$61.68 per year

= Meal for 4 at Mi Pueblo
= Cost of 3 hardback books from Amazon
= Xbox Live Gold
= 6 months of Netflix
= 1.5 months of high speed internet
< Monthly cell phone bill
< One hour of college credit
< Cost of a textbook
$1.19 per week

Sweet tea from McDonalds
Song from iTunes
Some ATM fees
Five 4x6 Prints at CVS
Hand crafted coffee from Cherry Ghost, Perk up or Impressed
A bottle of water!
Pack of cigarettes (way less)
17 cents per day
WCPL Funding

• Library Tax Rate  (IC 36-12)
• Township Service Contracts
  • LIT (IC 6-3.6 +)
  • Fees & Fines
• State Distributions
Library Tax Rate/Twp Contract Comparison

% tax levy on $100 of Property Net Assessed Valuation (or equivalent)

- Wash.-City (5-15)
- Wash. Twp (1-4)
- Veale Twp
- Steele Twp
Per Capita

IC 36-12-2-25

**Per Capita**—Refers to annual expenditure divided by the population of the library district without contract population.

\[
400,000 / 11,509 = \$34.76
\]

Basically the Per Capita is the average cost per person in the taxing district to operate the library.
## City/Township Per Capita – 2017 Budget Year $400,000

<table>
<thead>
<tr>
<th>Unit</th>
<th>Fair &amp; Equitable per capita</th>
<th>Contract amounts 2017</th>
<th>Population per 2010 Census</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steele Twp</td>
<td>$31,384.13</td>
<td>$3,000.00</td>
<td>903</td>
<td>$3.32</td>
</tr>
<tr>
<td>Veale Twp</td>
<td>$38,057.17</td>
<td>$3,000.00</td>
<td>1,095</td>
<td>$2.74</td>
</tr>
<tr>
<td>Washington Twp</td>
<td>$139,890.52</td>
<td>$11,000.00</td>
<td>4,025</td>
<td>$2.73</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$209,331.83</strong></td>
<td><strong>$17,000.00</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>- contract fees</strong></td>
<td><strong>($17,000.00)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Subsidy</strong></td>
<td><strong>$192,331.83</strong></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

City of Washington

|                  |                              | 11,509               | $34.76                      |

http://www.stats.indiana.edu/population/PopTotals/historic_counts_twps.asp
Library Board Decisions

• March – May 2016
  • Director had discussions with Township trustees about inequitable contract fees and explained the option to join the taxing district
    • Karen McBride, Steele, phone
    • Michelle Showalter (and Rick Showalter), 2 meetings in person, 2 via phone
    • Sue Killion (and Judy Robinson), 1 meeting in person, 1 via phone

• Library Board Meeting May 12, 2016 – (regularly scheduled monthly meeting)
  • Motion passed to offer one final contract for library service through Dec. 31, 2017.
  • Letter was mailed to trustees with contracts discussing that 2017 was the last year contracts would be offered.
Immediate solution:

• Provisions in Indiana Code for Library Services to the Unserved
  • $40 Non-Resident Cards for those living in Unserved areas
Roughly 6.5% of Hoosiers do not have public library service.

43.08% of Daviess County Residents do not have library service with another 11.58% being underserved.

Solution?