



Washington County
Cooperative Library Services

PROPOSAL FOR A FIVE-YEAR Local Option Levy

Washington County, Oregon
May 19, 2020 Election



FY 2021-22 to FY 2025-26

Submitted by Stephen Rhodes, Interim County Administrator

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Overview

This document recommends the renewal of the current library local option levy, which expires on June 30, 2021. The renewal of the levy would be for July 1, 2021 (FY 2021-22) through June 30, 2026 (FY 2025-26), at the same rate of \$0.22 per \$1,000 of assessed value.

The current levy provides 40% of the revenue for Washington County Cooperative Library Services (WCCLS), which provides the majority of operating expenses for 16 libraries in Washington County. The levy provides a critical base of financial support for libraries. The levy also ensures that WCCLS is able to deliver the infrastructure that links libraries into one countywide system and ensures WCCLS can continue to deliver the centralized service efficiencies that free up libraries to focus on the needs of their local communities.

Washington County libraries are very well-used with over 3.8 million visits in FY 2018-19 and over 11.2 million books and other materials checked out, including over 1.4 million of these as digital titles. Renewing the levy at the current rate would allow WCCLS to generally maintain current levels of countywide library service for another five years, while making some strategic increases in investment, and continuing to seek efficiencies in service delivery.

Proposed Levy: FY 2021-22 through FY 2025-26	
Total five-year estimated levy revenue	\$86,094,714
Estimated revenue in first year (FY 2021-22)	\$15,816,205
Cost per \$1,000 of assessed value	\$0.22
Estimated cost in first year for average home (FY 2021-22)	\$65.85
Estimated monthly cost in first year for average home (FY 2021-22)	\$5.49

Background

Library Cooperative Structure and Governance

Washington County Cooperative Library Services (WCCLS) is a special fund department of Washington County and is accountable to the Board of Commissioners. WCCLS partners include nine cities and three non-profit associations (together, referred to as the Cooperative), to provide public library service at 16 library locations, as well as online. The Cooperative is bound by intergovernmental agreements that govern how countywide public library services are provided.

City or Nonprofit Partners	Libraries
Aloha Community Library Association *	Aloha Community Library ^
City of Banks	Banks Public Library
City of Beaverton	Beaverton City Library
City of Beaverton	Murray Scholls Branch
Cedar Mill Community Libraries Association *	Cedar Mill Library ^
Cedar Mill Community Libraries Association *	Bethany Library ^
City of Cornelius	Cornelius Public Library
City of Forest Grove	Forest Grove City Library
Garden Home Community Library Association *	Garden Home Community Library ^
City of Hillsboro	Brookwood Library
City of Hillsboro	Shute Park Library
City of North Plains	North Plains Public Library
City of Sherwood	Sherwood Public Library
City of Tigard	Tigard Public Library
City of Tualatin	Tualatin Public Library
Washington County	West Slope Community Library ^
Washington County	Digital collections available at wccls.org

* Nonprofit association / community library

^ Located in unincorporated Washington County

Each partner organization has a representative on the WCCLS Executive Board, which is advisory to Washington County's Board of Commissioners and to the WCCLS manager. Cities are represented on the WCCLS Executive Board by their City manager, and nonprofits are represented by the President of their

nonprofit association board. The Executive Board advises on the distribution of financial resources for countywide library service, and long-term governance and funding strategies.

Each library is represented by its library director on the WCCLS Policy Group, which is advisory to the WCCLS Executive Board and the WCCLS manager. The Policy Group provides technical support, professional support and advice, and develops and implements policies and procedures for the delivery of countywide public library services.

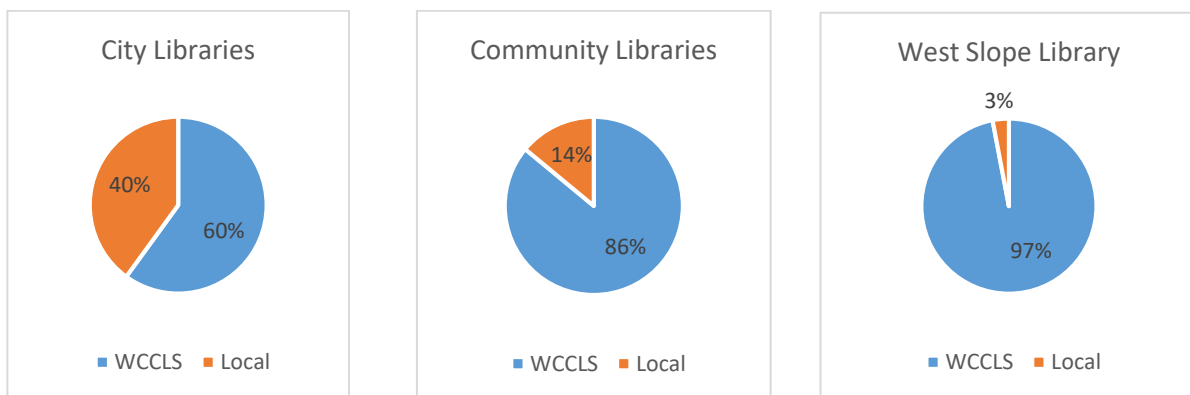
WCCLS' vision statement is: *Washington County is a curious, engaged and literate community, where everyone is welcome and thrives.* WCCLS works to achieve this by partnering with local public libraries to connect people to excellent countywide library services. We act in accordance with our values of accountability, collaboration, inclusion, innovation and stewardship.

In general, WCCLS provides the Cooperative:

- Funding: We secure and distribute the primary funding for countywide public library service
- Infrastructure support: We provide technology and logistics support to ensure equitable access to library materials and services
- Direct service: We provide some services to the public that are more effectively delivered at a county level
- Marketing and communications: We develop and deliver messaging that drives awareness of the value that WCCLS and libraries provide to their communities
- Leadership and training: We identify common goals and provide training resources for libraries to ensure a consistently exceptional patron experience

Cities or nonprofits operate the public library buildings in Washington County, which provide a full spectrum of service to all county residents. WCCLS provides operational funding to support these local library operations. On average, WCCLS funds represent 65% of library operating budgets. Capital costs (purchasing and/or constructing building facilities) are the responsibility of the city or nonprofit, not WCCLS. Operational funding from WCCLS is used for staffing to maintain open hours, purchase books and other materials, and provide library programming for all ages and other normal operating expenditures, such as computer purchases, utilities, and janitorial service. Cities and nonprofits supplement WCCLS operational funding with local funds, depending on local resources and priorities.

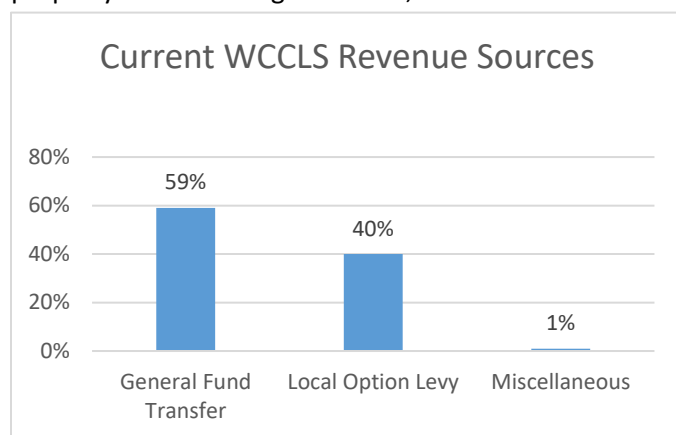
Average Revenue Sources for Libraries



General Overview of WCCLS Revenues and Expenditures

Revenue

A transfer from the County’s General Fund provides 59% of WCCLS’ revenue. This General Fund Transfer is a legacy of a previously approved serial levy, which was rolled into the County’s Permanent Rate in 1998 with the passage of Ballot Measure 50. At the time, WCCLS’ serial levy rate was \$0.36 per \$1,000 of assessed value, representing 16% of the County’s permanent tax rate at the time. Every year since the property tax law changes in 1998, the Board of Commissioners has approved the allocation of General



Fund resources to WCCLS, honoring the voters’ intent when they passed the serial library levy. The transfers from the General Fund increase approximately with the annual increases in assessed value, but not to exceed 4% per year.

Miscellaneous sources provide 1% of WCCLS’ revenue primarily interest earnings and grants.

Finally, 40% of WCCLS’ revenue is from a local option levy, the most recent of which was

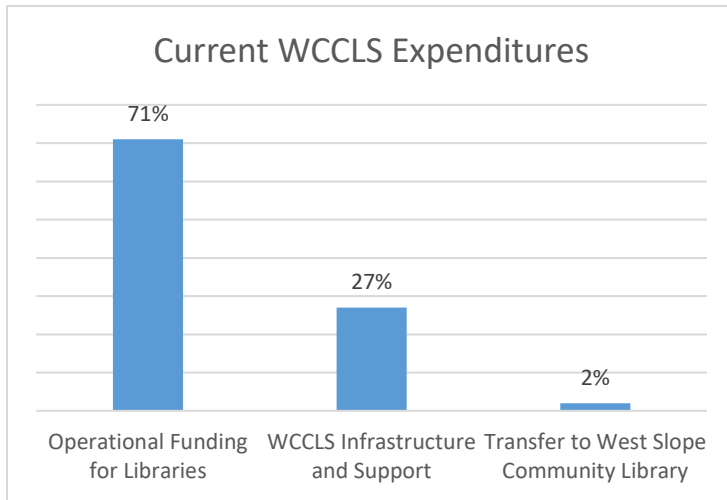
passed by voters in November 2015 with an approval rate of 64% and expires on June 30, 2021. The current library local option levy has a rate of \$0.22 per \$1,000 of assessed value. Levy funds have been a significant supplement for General Fund support for libraries since 2006 when the Cooperative’s first local option levy was passed. Levy funds continue to represent a critical proportion of countywide library funding and a renewal of the levy will allow the Cooperative to provide library services at the current levels.

Library Levy History

Levy Cycle	Levy Rate	Voter Approval
July 2007 – June 2011	\$0.17 / \$1,000 of assessed value	57%
July 2011 – June 2016	\$0.17 / \$1,000 of assessed value	66%
July 2016 – June 2021	\$0.22 / \$1,000 of assessed value	64%

Proposed Levy Renewal:		
July 2021 – June 2026	\$0.22 / \$1,000 of assessed value	

Expenditures



Currently 71% of WCCLS' funds are transferred to partner libraries for operational support.

The County manages the West Slope Community Library, and 2% of WCCLS funds are transferred to operate West Slope.

The remaining 27% of funds are used by WCCLS to provide critical infrastructure and support for the countywide system.

How are Washington County Libraries Used by Residents?

WCCLS libraries are clearly important to Washington County residents; they are very well-used. We saw 3.8 million visits in FY 2018-19, which is equivalent to over 10,000 visits each of the 360 days that a library was open in Washington County. Over 11 million books and other materials were checked out in FY 2018-19, of which over 1.4 million were digital checkouts (ebooks, audiobooks and streaming video). Free wireless internet access was provided for 1 million hours to those who don't have access at home or prefer to work in a community space. That works out to over 114 years' worth of internet access for our community. Libraries offered nearly 8,500 events for children, youth and families, which saw over 280,000 visits.

Cooperative Usage Statistics at a Glance: FY 2018-19

Visits to wccls.org	5.8 million
Books and other materials owned and available for check-out countywide	1.6 million
Number of times books and other materials were checked out by users	11.2 million
Number of these checkouts that were digital (ebooks, audiobooks, streaming)	1.4 million
Days in a year that a WCCLS library is open to the public	360
Number of visits to libraries	3.8 million
Number of programs available for children and youth	8,497
Attendees at programs for children and youth	284,088
Number of programs available for adults	2,221
Attendees at programs for adults	44,305
Wireless internet (wifi) access in hours	1 million
Volunteer hours contributed by the community	128,485
Number of volunteers	3,078



Angela Truitt recommends Washington County Cooperative Library Services (WCCLS).

November 6, 2019 · 🌐

I love my regional public library SO much! An incredibly comprehensive collection of materials including books, DVDs, audio books, digital resources and more ❤️ ❤️ ❤️



Jhoana Monroy reviewed Bibliotecas WCCLS — 5★

September 14, 2016 · 🌐

Me encanta la bibliotecas y mis hijas tambien. Muy buen servicio y siempre sonriendo.

English translation: "I love libraries and my daughters too. Very good service and always smiling."

Maintaining the Key Services of Public Libraries

Levy funding will help libraries maintain open hours and avoid cuts in hours. A WCCLS partner library is open to the public 360 days a year. Library spaces are open to everyone and act as local gathering places. They offer a climate-controlled space to read, research, learn, play and feel part of the community. As one reviewer on the Aloha Community Library's Facebook page wrote, "This feels more like a community gathering place than just a library. Upon entering you may see a child reading to a dog or someone learning how to use the computer. Past the wonderful collection of books and movies you may see a diverse group of people [sitting] next to kids digging through a pile of [L]egos. The supportive and helpful staff foster community and a love of learning, [beautifully]." ¹ On average, WCCLS provides 65% of partner libraries' operational funding.

Funds from the levy would be used to purchase books and other materials that all library users throughout the county have access to. Each Cooperative library purchases books and other materials to contribute to the shared countywide collection of over 1.6 million items. Libraries purchase books to meet the needs of their local communities, tailoring selections to local interests or language preferences. Washington County is geographically and demographically diverse, and our partner libraries are able to respond to their communities' unique needs. In addition, WCCLS purchases additional copies of in-demand print books in order to keep wait times down. We also make sure that library users who are homebound or living in a care facility have access to library books through our *Books by Mail* program. Members of this program are able to place holds online or call and talk to friendly WCCLS staff who will select books and other materials and mail items to members.

Funds from the levy would support almost 8,500 annual children's reading events, which hosted about 285,000 participants last year. This includes the annual summer reading program and literacy programs for preschoolers, so more children enter school "ready to read." WCCLS libraries play a critical role in developing literacy and nurturing a love of reading for the children of Washington County. Library staff create and deliver thousands of story times and other events for children each year. These events are developed with research-based methods to develop literacy skills in children, teach STEM (science, technology, engineering and mathematics) subjects, and encourage a love of learning.

¹ <https://www.facebook.com/apismesa/posts/10213048594151864:0>

“Research confirms that patterns of learning in preschool are closely linked to later achievement: children who develop more skills in the preschool years perform better in the primary grades.”² WCCLS partners with the United Way to deliver curated collections of high-quality books to license-exempt child care providers, creating easy access to books and learning for children who may not get it otherwise due to socio-economic factors. This is just one way that WCCLS helps kids in Washington County arrive in Kindergarten ready to read.

Funds from the levy would be used for reading and learning support, including online access and homework help designed to improve school success for all students in the County. WCCLS provides a wide variety of online research and learning tools to help students complete homework assignments. We also offer free access to an online tutoring service, available after school to all students with a library card. WCCLS has signed agreements with the Beaverton and Hillsboro School Districts, collaborating with our libraries to deliver WCCLS library cards to registered students. This ensures that participating children in those districts will have easy access to library resources and assistance to complete homework assignments, whether or not they are able to get into a library building.

Innovations and Areas of Strategic Focus

Funds from the levy help libraries maintain these core services of open hours, countywide access to books, children’s reading events and learning support for student success. **Libraries also expand on these core services, innovating and responding to community needs in unique ways.** County residents can now check out a sewing machine, metal detector, robotics kit, food dehydrator or a violin. Many libraries now purchase and loan small kitchen appliances, musical instruments, tech toys and creative tools, which are collectively known as a “Library of Things.” Some of our rural libraries offer “Seed Libraries,” where users can “borrow” seeds to plant in their gardens, harvest and return seeds to share with others. Repair Fairs are often hosted at our libraries, where visitors can bring household items, electronics, clothing and bicycles that need mending, and volunteers with repair skills fix items at no charge. At four Repair Fairs held at WCCLS libraries in 2019, visitors brought 166 items, and more than 60% of the items were repaired.³ These library collections and events save money, keep items out of landfills and build a sense of community.

Equity and inclusion is a strategic focus for the Cooperative. Libraries strive to understand and respond to the needs of their communities and have for many years purchased books in languages spoken in the communities we serve. We acknowledge the lived experience shared by communities of color in the *Leading with Race: Research Justice in Washington County*⁴ report produced by the Coalition of Communities of Color, and WCCLS’ recent three-year strategic plan⁵ has an objective to increase participation in libraries by underserved populations. We have various initiatives planned that will help achieve the objective, including creating an equity lens, evaluating library use policies through the equity lens and increasing cultural competencies of staff.

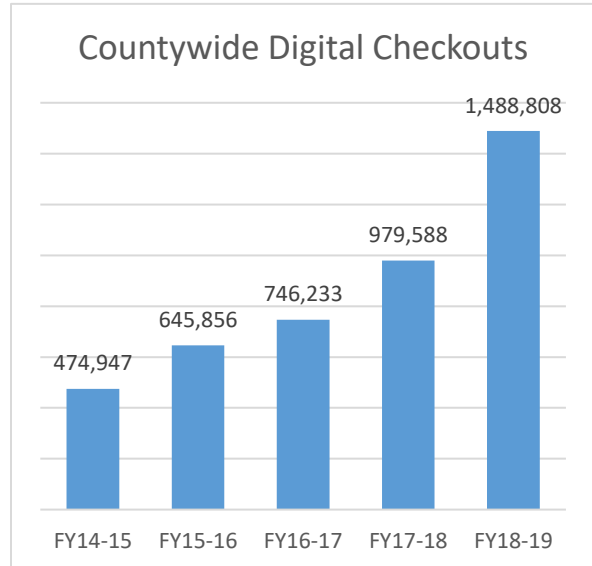
² <https://www.nichd.nih.gov/sites/default/files/publications/pubs/documents/NELPEarlyBeginnings09.pdf>

³ <https://repairfair.org/166-items-repaired>

⁴ <https://wccls.bibliocommons.com/item/show/3380983143>

⁵ <https://www.wccls.org/stratplan>

The usage of WCCLS’ digital collections continues to skyrocket, so investing in this area is another strategic focus. In FY 2018-19, digital checkouts (ebooks, audiobooks, and streaming video) represented 14% of all items checked out countywide, and the number of digital checkouts increased by 52% from FY 2017-18. WCCLS purchases digital titles and manages the service centrally, which is an extremely efficient way to provide this countywide service.



WCCLS has a robust and growing collection of digital titles in English and Spanish in our online library. Users can download ebooks and audiobooks to their phone or computer, checking out library books from anywhere. Titles return themselves automatically when they expire, and users can manage their holds on the digital library app.

On average, digital library books are much more expensive than their print counterparts. “Bestsellers from the past five or so years generally [cost] \$55 to \$78”⁶ per ebook copy, while print versions of the same title costs libraries around \$15 per copy. In addition, some publishers have their ebooks set to expire after a set amount of time or uses, which means WCCLS needs to re-purchase copies of the ebook if they want to retain access to it. The digital library lending landscape continues to shift as publishers change their access models and prices.

WCCLS’ digital library is increasingly popular and provides convenient access to books for those who have busy lives and can’t make it into the library. Parents enjoy being able to check out audiobooks for family road trips. Digital books can be a lifeline for library users with disabilities. Some library users may be unable to get into a library building or may be visually impaired and make extensive use of digital audiobooks or appreciate the ability to easily change the font size on ebooks. Seniors with arthritis enjoy reading ebooks on a lightweight e-reader or tablet, which can be easier to manage than a heavy hardcover book. WCCLS’ digital collections will continue to be a strategic investment through the next levy cycle, and we will continue to increase the funding allocated to digital collections.

Core Library System Infrastructure Provided by WCCLS

Beyond the many services mentioned above, WCCLS provides two core systems of infrastructure that ensure our partner libraries are connected into a unified system. **Funds from the levy help support online access that allows users to reserve books that can be picked up at any library.** A WCCLS library cardholder can access books and other materials from the entire system, no matter which location is their home library.

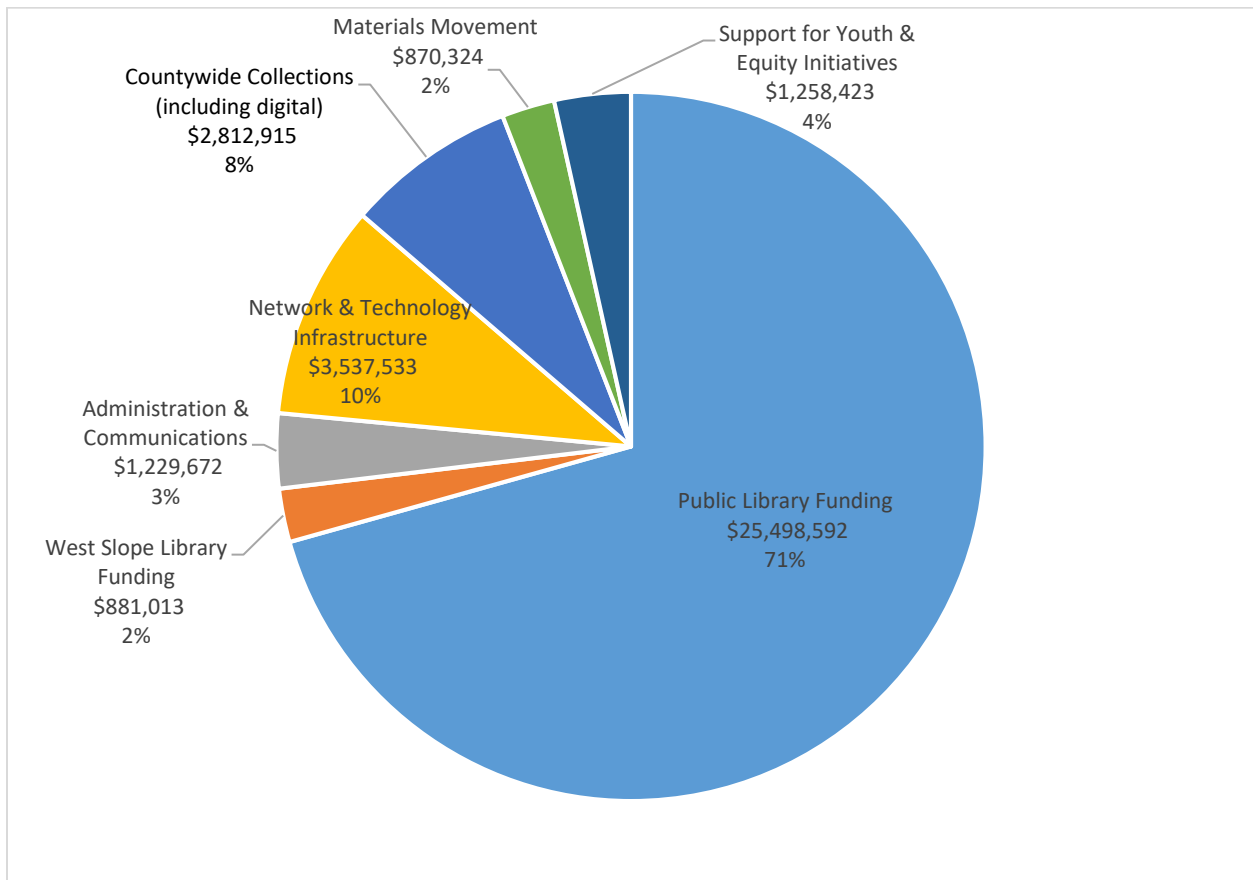
WCCLS provides staffing and infrastructure to support the movement of library materials across the Cooperative. We deliver library materials between libraries seven days per week and in FY 2018-19 drove over 48,000 miles between libraries. With increased funding from the current levy, WCCLS was

⁶ <http://www.infotoday.com/cilmag/nov19/Blackwell-Mason-May--Ebook%20Availability-Pricing-and-Licensing.shtml>

able to purchase and implement an automated materials handling machine in FY 2018-19, which uses RFID (radio-frequency identification) technology to quickly sort library materials by destination library. WCCLS staff sort on average 10,000 items per day with the machine. Much of this sorting used to take place at partner libraries, and we estimate the new workflow has saved 25 staff hours across the Cooperative *each day*. It has also improved local library workflow and freed up valuable space in cramped library workrooms.

WCCLS provides the fundamental technology infrastructure that connects 16 libraries into one countywide system. We operate our own network which connects the libraries with broadband internet access for staff and visitor use and upon which we run many shared systems. They include a library inventory management system, data protection to keep user information safe and email service for our smaller libraries. WCCLS also provides and maintains the online interfaces that our users access every day with over 45 million-page views in FY 2018-19. These include the online search interface, a countywide events calendar and the ability to pay library fines online.

WCCLS Current Budget Allocations FY 2019-20

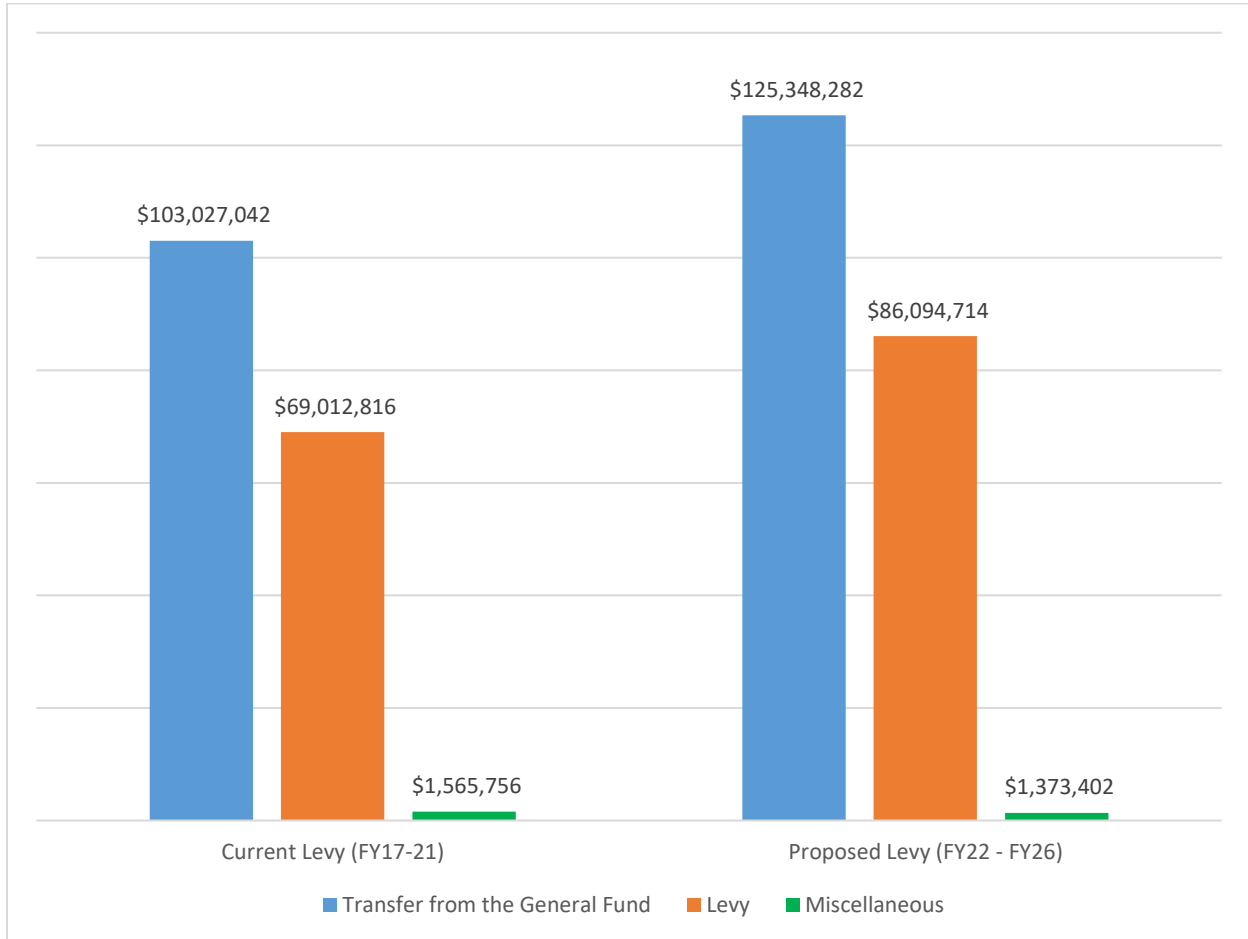


Financial Details for the Proposed Levy

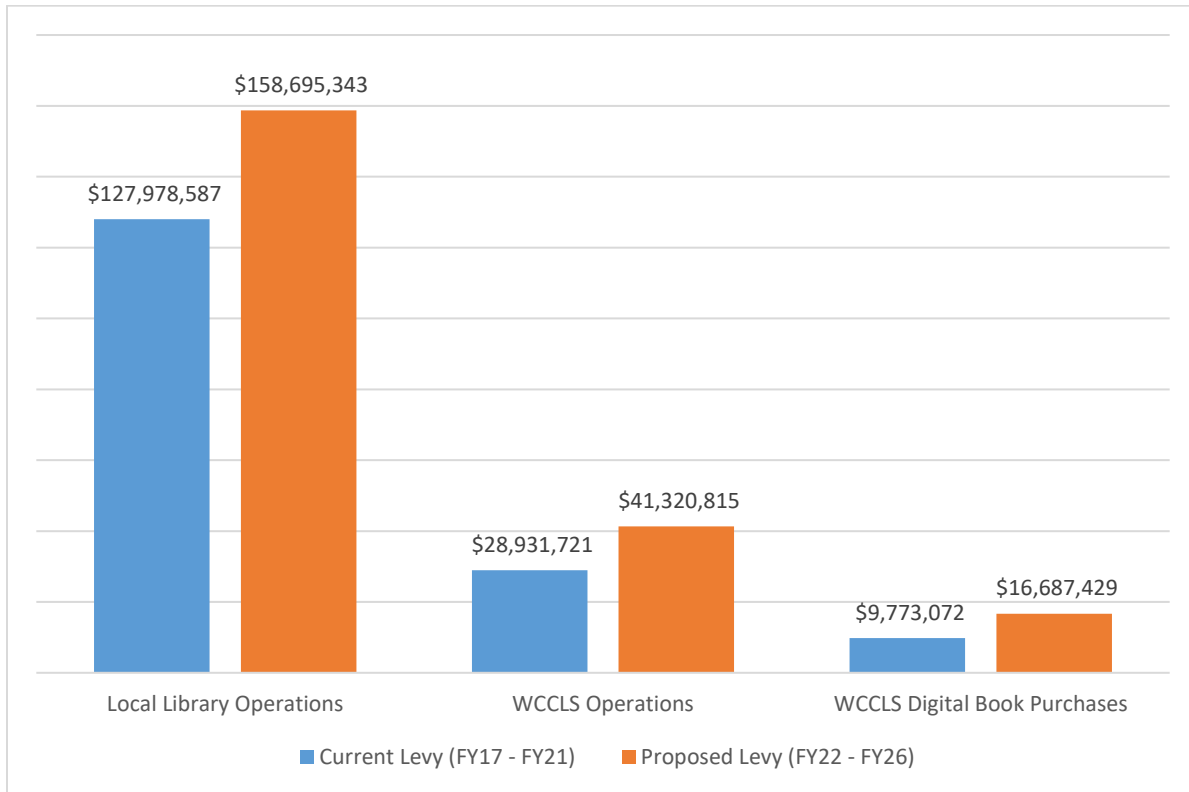
These financial details are all estimated with assistance from Washington County's Finance Division, and the assumptions used in our estimates mirror those used for the Public Safety Levy proposal.

WCCLS evaluates revenues and expenditures on a regular basis. Funding allocations to libraries are contractual obligations through our intergovernmental agreements, assuming that revenue is received as expected. Details of WCCLS' operational funding allocations will be determined each year through the County's budget process.

Estimated Total Revenue from all Sources: Current Levy and Proposed Levy



Estimated Total Expenditure Allocations: Current Levy and Proposed Levy



Strategic Increases in Investment for Proposed Levy

In the current levy cycle, payments to libraries increase by 3% annually, assuming assessed value increases at least that much. **WCCLS proposes to increase payments to public libraries by 4% annually** in the next levy cycle, assuming assessed value increases by at least 4%. This will allow libraries to maintain their levels of service and hours of operation.

WCCLS proposes to more than double the amount available for special payments to libraries, from \$3.4 million to \$7.5 million. This separate, flexible funding pool accommodates shifts in county population and the addition and/or expansion of facilities, without decreasing the payments to the other libraries in the Cooperative as a result. WCCLS would determine the distribution of these funds with input from the WCCLS Executive Board.

WCCLS will continue to **increase our investment in digital book purchases**, given the rapidly rising demand for digital books in the Cooperative. We propose to increase the current allocations for digital book purchases by 10% in FY 2020-21, then increase by an additional 0.5% every year after that, for the rest of the proposed levy.

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Digital book spending increase	10%	10.5%	11%	11.5%	12%	12.5%

In addition, we will continue to assess reader demand and evaluate internal WCCLS operational funding allocations for digital book purchases each fiscal year when financially feasible and prudent.

WCCLS proposes adding 3.0 FTE in the next levy cycle, and the increased amount is reflected in the Personnel line of WCCLS' operations budget beginning in FY 2021-22.

- **1.0 FTE Network Analyst:** The complexity of WCCLS' network infrastructure continues to grow with evolutions in technology and the growth of our system over the last decade. Many of WCCLS' smaller and nonprofit partner libraries struggle to retain IT staff and have asked for increased support from WCCLS. Adding 1.0 FTE to our Network Team will help WCCLS address these library needs and maintain secure and reliable infrastructure for the entire system.
- **1.0 FTE Librarian and 1.0 FTE Senior Library Assistant:** WCCLS is currently (January 2020) going through an internal re-organization (Initiative M from our strategic plan⁷) with the goal of aligning our structure to meet the needs of libraries. These positions will help create the capacity needed to deliver on our strategic initiatives.

These proposed increased investments are possible due to prudent fiscal management in the current levy cycle, which created budget savings, as well as continued growth in countywide assessed value, which has created additional revenue. WCCLS' ending fund balance has increased as a result, and we plan to spend some of our ending fund balance strategically over the next levy cycle in order to make these investments.

WCCLS will have a goal of **reaching six months' worth of operating expenditures as our ending fund balance target by FY 2025-26**, which is approximately \$9 million. This amount includes not only WCCLS' operational costs but also funding transfers to libraries to ensure that we can maintain full operations across the system for a six-month period. We are expressing our fund balance target in terms of operational time rather than a percentage amount, due to the funding obligations we have to our member libraries. We will continue to monitor and manage our ending fund balance through the life of the levy.

⁷ <https://www.wccls.org/stratplan>

Financial Summary: Current and Proposed Levy Cycles

	Current Levy Cycle					Current Levy Total	Proposed Levy Cycle					Proposed Levy Total
	Actual 2016-17	Actual 2017-18	Actual 2018-19	Modified 2019-20	Proposed 2020-21		Proposed 2021-22	Proposed 2022-23	Proposed 2023-24	Proposed 2024-25	Proposed 2025-26	
RESOURCES												
Beginning fund balance	7,061,264	8,867,302	9,395,553	11,795,654	\$ 12,388,005		\$ 13,498,647	\$ 13,051,215	\$ 12,533,649	\$ 11,772,862	\$ 10,876,823	
Revenues												
Local Option Levy Revenue	\$ 12,502,640	\$ 13,106,524	\$ 13,940,326	\$ 14,291,907	\$ 15,171,420	\$ 69,012,816	\$ 15,816,205	\$ 16,488,394	\$ 17,189,150	\$ 17,919,689	\$ 18,681,276	\$ 86,094,714
Miscellaneous Revenues	\$ 134,034	\$ 180,592	\$ 704,403	\$ 284,460	\$ 262,267	\$ 1,565,756	\$ 266,036	\$ 271,267	\$ 274,555	\$ 279,735	\$ 281,810	\$ 1,373,402
Transfer from General Fund	\$ 19,021,580	\$ 19,782,443	\$ 20,573,741	\$ 21,396,690	\$ 22,252,588	\$ 103,027,042	\$ 23,142,692	\$ 24,068,399	\$ 25,031,135	\$ 26,032,381	\$ 27,073,676	\$ 125,348,282
Total Revenues	\$ 31,658,254	\$ 33,069,559	\$ 35,218,470	\$ 35,973,057	\$ 37,686,275	\$ 173,605,615	\$ 39,224,933	\$ 40,828,060	\$ 42,494,840	\$ 44,231,805	\$ 46,036,761	\$ 212,816,398
TOTAL RESOURCES	\$ 38,719,518	\$ 41,936,862	\$ 44,614,023	\$ 47,768,711	\$ 50,074,280	\$ 223,113,393	\$ 52,723,580	\$ 53,879,274	\$ 55,028,489	\$ 56,004,666	\$ 56,913,584	\$ 274,549,595
EXPENDITURES												
Regular Payments (Pool 1)	\$ 22,516,829	\$ 23,204,586	\$ 24,489,663	\$ 24,655,341	\$ 25,395,001	\$ 120,261,420	\$ 26,982,801	\$ 28,062,113	\$ 29,184,598	\$ 30,351,982	\$ 31,566,061	\$ 146,147,555
Special Payments (Pool 2, Jump Start)	\$ 255,296	\$ 533,930	\$ 537,155	\$ 1,043,251	\$ 1,065,000	\$ 3,434,632	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000
Transfer to West Slope Library	\$ 809,150	\$ 840,521	\$ 855,737	\$ 881,013	\$ 896,114	\$ 4,282,535	\$ 931,959	\$ 969,237	\$ 1,008,006	\$ 1,048,327	\$ 1,090,260	\$ 5,047,788
Total Funding for Local Library Operations	\$ 23,581,275	\$ 24,579,037	\$ 25,882,555	\$ 26,579,605	\$ 27,356,115	\$ 127,978,587	\$ 29,414,760	\$ 30,531,350	\$ 31,692,604	\$ 32,900,308	\$ 34,156,321	\$ 158,695,343
Personnel	\$ 3,066,330	\$ 3,436,783	\$ 3,545,889	\$ 4,020,310	\$ 4,091,806	\$ 18,161,119	\$ 4,782,701	\$ 4,941,955	\$ 5,241,300	\$ 5,395,560	\$ 5,732,082	\$ 26,093,599
Countywide Book Purchases (Digital & Print)	\$ 1,487,994	\$ 1,851,074	\$ 1,852,815	\$ 2,181,519	\$ 2,399,671	\$ 9,773,072	\$ 2,651,636	\$ 2,943,316	\$ 3,281,798	\$ 3,675,613	\$ 4,135,065	\$ 16,687,429
Materials, Supplies & Other Expenditures	\$ 1,439,690	\$ 1,777,534	\$ 1,729,767	\$ 2,380,522	\$ 2,528,040	\$ 9,855,553	\$ 2,623,268	\$ 2,719,003	\$ 2,819,426	\$ 2,924,836	\$ 3,035,556	\$ 14,122,090
Capital Outlay	\$ 40,708	\$ 455,591	\$ -	\$ 218,750	\$ 200,000	\$ 915,049	\$ 200,000	\$ 210,000	\$ 220,500	\$ 231,525	\$ 243,101	\$ 1,105,126
Total WCCLS Operations	\$ 6,034,721	\$ 7,520,983	\$ 7,128,471	\$ 8,801,101	\$ 9,219,517	\$ 38,704,793	\$ 10,257,606	\$ 10,814,275	\$ 11,563,024	\$ 12,227,535	\$ 13,145,805	\$ 58,008,244
TOTAL EXPENDITURES	\$ 29,615,996	\$ 32,100,020	\$ 33,011,026	\$ 35,380,706	\$ 36,575,632	\$ 166,683,380	\$ 39,672,366	\$ 41,345,625	\$ 43,255,628	\$ 45,127,843	\$ 47,302,126	\$ 216,703,587
ENDING FUND BALANCE	\$ 9,103,522	\$ 9,836,842	\$ 11,602,997	\$ 12,388,005	\$ 13,498,647		\$ 13,051,215	\$ 12,533,649	\$ 11,772,862	\$ 10,876,823	\$ 9,611,459	

Tax History and Impact Summary

Current Levy	Countywide Assessed Value	Annual AV Growth	Gross Amount Levied	Levy Rate
2016-17 Actual	\$59,446,698,455	4.63%	\$13,078,274	\$0.22
2017-18 Actual	\$62,340,647,387	4.87%	\$13,714,942	\$0.22
2018-19 Actual	\$64,974,312,732	4.22%	\$14,294,349	\$0.22
2019-20 Actual	\$68,032,356,127	4.71%	\$14,967,118	\$0.22
2020-21 Estimate	\$70,614,083,077	4.50%	\$15,535,098	\$0.22
Five Year Average	\$65,081,619,556	4.59%	\$14,317,956	\$0.22

Impact of Current Levy for Average Home

	Avg Home Assessed Value		Annual Cost	Per Month
2016-17 Actual	\$252,294		\$55.50	\$4.63
2017-18 Actual	\$261,070	3.5%	\$57.44	\$4.79
2018-19 Actual	\$270,208	3.5%	\$59.45	\$4.95
2019-20 Estimate	\$279,432	3.4%	\$61.48	\$5.12
2020-21 Estimate	\$289,212	3.5%	\$63.63	\$5.30
Five Year Average	\$270,443		\$59.50	\$4.96

Proposed Levy	Countywide Assessed Value	Annual AV Growth	Gross Amount Levied	Levy Rate
2021-22 Estimate	\$74,115,299,169	4.25%	\$16,305,366	\$0.22
2022-23 Estimate	\$77,265,199,384	4.25%	\$16,998,344	\$0.22
2023-24 Estimate	\$80,548,970,358	4.25%	\$17,720,773	\$0.22
2024-25 Estimate	\$83,972,301,598	4.25%	\$18,473,906	\$0.22
2025-26 Estimate	\$87,541,124,416	4.25%	\$19,259,047	\$0.22
Five Year Average	\$80,688,578,985	4.25%	\$17,751,487	\$0.22

Impact of Proposed Levy for Average Home

	Avg Home Assessed Value		Annual Cost	Per Month
2021-22 Estimate	\$299,335	3.50%	\$65.85	\$5.49
2022-23 Estimate	\$309,811	3.50%	\$68.16	\$5.68
2023-24 Estimate	\$320,655	3.50%	\$70.54	\$5.88
2024-25 Estimate	\$331,878	3.50%	\$73.01	\$6.08
2025-26 Estimate	\$343,493	3.50%	\$75.57	\$6.30
Five Yr Average	\$321,034		\$70.63	\$5.89

Current Levy Cost for Average Home Compared to Proposed Levy Cost

Change		Annual Cost	Per Month
	Current Levy Average Cost	\$59.50	\$4.96
	Proposed Levy Average Cost	\$70.63	\$5.89
	Change	\$11.13	\$0.93

General Financial Assumptions

These are the general financial assumptions that were used in the development of the levy proposal.

Assumption Name	Current Levy		New Levy Base				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Fiscal Year							
Assessed Value	68,032,356,127	71,093,812,153	74,115,299,169	77,265,199,384	80,548,970,358	83,972,301,598	87,541,124,416
AV Annual Increase	4.71%	4.50%	4.25%	4.25%	4.25%	4.25%	4.25%
Tax Rate	0.22	0.22	0.22	0.22	0.22	0.22	0.22
Tax Levy Imposed	14,967,118	15,640,639	16,305,366	16,998,344	17,720,773	18,473,906	19,259,047
Property Tax Collection Rate	96%	96%	96%	96%	96%	96%	96%
Property Tax Collection	14,368,434	15,015,013	15,653,151	16,318,410	17,011,943	17,734,950	18,488,685
Delinquent Taxes	1%	1%	1%	1%	1%	1%	1%
Delinquent Taxes as a % of current year taxes	149,671	156,406	163,054	169,983	177,208	184,739	192,590
Annual interest earnings percentage	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Pool 1 Annual Increase	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Books, subscriptions & publications		10.00%	10.50%	11.00%	11.50%	12.00%	12.50%
Department Revenue Growth Rate	2%	2%	2%	2%	2%	2%	2%
Department Revenue Collection Rate	98%	98%	98%	98%	98%	98%	98%
Annual Expenditure Rate	94%	94%	94%	94%	94%	94%	94%
M&S Expenditure Growth Rate (COLA)	3.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Capital Expenditure Growth Rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Indirect Cost Allocation Plan	10%	10%	8%	8%	8%	8%	8%