

PIERCE COUNTY LIBRARY SYSTEM

2025 Budget

Budget Summaries

2025

General Fund (Operating Budget)

Capital Improvement Fund

Election Fund

Property and Facility Fund

Levy Sustainability Fund

Debt Service Fund



**Pierce County
Library System**

Information & Imagination

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12/24 13875

**2025 GENERAL FUND
- BUDGET -**

FINAL BUDGET December 2024	2024 FINAL Approved 12/23	2025 Final Budget	(%) Change	Notes
			2024 to 2025	
-- REVENUE --				
Property Taxes	\$ 45,503,600	\$ 46,458,000	↑2.1%	Allowable increase and new construction
Excise Taxes	\$ 83,000	\$ 80,000	↓3.6%	Adjusted to trends
Timber Taxes	\$ 15,000	\$ 15,000	0.0%	
Fees (Printer, Fax, Copier)	\$ 4,000	\$ 4,000	0.0%	
Fines	\$ -	\$ -	0.0%	Removed overdue fines
Investment Income	\$ 452,000	\$ 400,000	↓11.5%	Anticipated lower returns
Sales of Goods/Services	\$ 1,000	\$ 1,000	0.0%	
Donors and Reimbursements	\$ 485,000	\$ 335,000	↓30.9%	Removed opportunity grants
Other (Erate, P-card Rebates, etc.)	\$ 301,000	\$ 250,000	↓16.9%	Decrease in Erate funds
Transfers In from Levy Sustainability Fund	\$ -	\$ 1,800,000	new	Transfer from LSF
TOTAL REVENUE	\$ 46,844,600	\$ 49,343,000	↑5.3%	
-- EXPENDITURES --				
PERSONNEL				
Salaries and Wages	\$ 23,831,000	\$ 25,138,000	↑5.5%	
Overtime Wages	\$ 67,000	\$ 45,000	↓32.8%	
Employee Benefits	\$ 7,889,000	\$ 8,276,000	↑4.9%	
TOTAL PERSONNEL	\$ 31,787,000	\$ 33,459,000	↑5.3%	
MAINTENANCE AND OPERATIONS				
Supplies and Consumables	\$ 484,900	\$ 461,785	↓4.8%	Reduced branch consumables
Fuel	\$ 47,000	\$ 45,000	↓4.3%	
Equipment (Computers, Software, Furnishings)	\$ 1,541,600	\$ 1,782,060	↑15.6%	Increase need for software costs
Professional, Legal, Other Services	\$ 1,316,700	\$ 1,214,000	↓7.8%	Reduction in security patrols
Networking, Phones, Postage	\$ 547,900	\$ 608,384	↑11.0%	Internet costs higher than anticipated
Travel and Mileage	\$ 158,400	\$ 128,825	↓18.7%	Reduction applied to all dept to reduce spend
Advertising	\$ 141,500	\$ 132,000	↓6.7%	
Rentals and Leases	\$ 1,136,450	\$ 1,152,544	↑1.4%	Includes GASB 87 lease requirements
Insurance	\$ 300,000	\$ 350,000	↑16.7%	Increase insurance costs
Utilities	\$ 493,500	\$ 472,000	↓4.4%	Aligned budget to actuals
Repairs and Maintenance, Maintenance Contracts	\$ 1,289,300	\$ 1,383,100	↑7.3%	Aligned budget to actuals
Registrations	\$ 125,650	\$ 149,059	↑18.6%	Aligned budget to actuals
Dues, Taxes, Licenses, Fees, Misc. Expenses	\$ 131,900	\$ 118,150	↓10.4%	Aligned budget to actuals
Pass-Through Funding	\$ 155,300	\$ 145,300	↓6.4%	Funded by Foundation donors
Contingency	\$ 572,800	\$ 164,668	↓71.3%	Reduced for more lean spending practices
Intergovernmental	\$ -	\$ -	0.0%	
TOTAL MAINTENANCE AND OPERATIONS	\$ 8,442,900	\$ 8,306,875	↓1.6%	
MATERIALS				
Books, DVDs, Music, e-Books, Databases	\$ 4,564,700	\$ 4,577,125	0.0%	Maintained cost for materials
TOTAL MATERIALS	\$ 4,564,700	\$ 4,577,125	0.0%	
SET-ASIDES AND TRANSFERS				
Capital Fund Transfer	\$ 2,050,000	\$ 2,000,000	↓2.4%	
Property and Facility Fund Transfer	\$ -	\$ -	0.0%	
Set-Aside for Future Sustainability	\$ -	\$ -	0.0%	
Set-Aside for April/Oct. Cashflow	\$ -	\$ 1,000,000	new	Need more reserves for cashflow in April
TOTAL SET-ASIDES AND TRANSFERS	\$ 2,050,000	\$ 3,000,000	↑46.3%	
TOTAL EXPENDITURES	\$ 46,844,600	\$ 49,343,000	↑5.3%	

**2025 CAPITAL IMPROVEMENT FUND
- BUDGET -**

FINAL BUDGET December 2024	2024 Approved	2025 Final Budget	Difference 2024 to 2025	Notes
----- Budget Summary -----				
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Carryforward Funds from Prior Fiscal Year				
Use of Fund Balance/Cash Reserves	\$ 9,576,800	\$ -	\$ (9,576,800)	
TOTAL USE OF FUND BALANCE	\$ 9,576,800	\$ -	\$ (9,576,800)	
NEW REVENUE				
Transfer from General Fund - 2025 Revenue	\$ 2,050,000	\$ 2,000,000	\$ (50,000)	
Transfer from General Fund - Unspent	\$ -	\$ -	\$ -	
Transfer from Property and Facility Fund	\$ -	\$ -	\$ -	
Sumer LCFA	\$ -	\$ 11,834,000	\$ 11,834,000	
Foundation Cap Planning Funding	\$ -	\$ 520,000	\$ 520,000	
Grants-LCIP	\$ -	\$ 800,000	\$ 800,000	
Interest Earnings	\$ -	\$ 870,000	\$ 870,000	
TOTAL NEW REVENUE	\$ 2,050,000	\$ 16,024,000	\$ 13,974,000	
TOTAL FUNDS USAGE	\$ 11,626,800	\$ 16,024,000	\$ 4,397,200	
-- EXPENDITURES --				
CURRENT BUILDING IMPROVEMENTS				
Buckley Pierce County Library Site Evaluation	\$ 1,040,100	\$ 112,000	\$ (928,100)	Final amounts for project
Lakewood Pierce County Library Demo	\$ 541,500	\$ 30,000	\$ (511,500)	Final payments in 2025
Door Replacement	\$ 440,100	\$ -	\$ (440,100)	
Facilities Condition Assessment Needs/Consultants	\$ 659,100	\$ 1,290,000	\$ 630,900	CY necessary repairs from FCA and Consultant costs
TOTAL CURRENT BUILDING IMPROVEMENTS	\$ 2,680,800	\$ 1,432,000	\$ (1,248,800)	
FUTURE BUILDINGS AND OTHER				
Interim Lakewood Pierce County Library	\$ 7,009,500	\$ 68,700	\$ (6,940,800)	Final payments in 2025
Sumner Pierce County Library	\$ 1,002,000	\$ 13,155,000	\$ 12,153,000	Tax expense included
Other Future			\$ -	
Vehicle Purchases	\$ 266,000	\$ 77,000	\$ (189,000)	Maintenance van replacement
Comprehensive Capital Plan Consultant	\$ 150,000	\$ 371,000	\$ 221,000	
Capital Campaign Consultants	\$ 60,000	\$ 55,000	\$ (5,000)	
Strategic Planning	\$ 178,500	\$ 4,000	\$ (174,500)	
COM Public Opinion poll	\$ -	\$ 50,000	\$ 50,000	
Rebrand Consultant	\$ -	\$ 80,000	\$ 80,000	
TOTAL FUTURE BUILDINGS AND OTHER	\$ 8,666,000	\$ 13,860,700	\$ 5,194,700	
TECHNOLOGY UPDATES				
Facilities Work Order System	\$ 30,000	\$ -	\$ (30,000)	
Meeting Room Technology	\$ -	\$ 99,000	\$ 99,000	
Digital Signage Upgrades	\$ -	\$ 77,000	\$ 77,000	
Network Infrastructure Upgrades	\$ -	\$ 220,000	\$ 220,000	
TOTAL TECHNOLOGY PROJECTS	\$ 30,000	\$ 396,000	\$ 366,000	
CONTINGENCY	\$ 250,000	\$ 335,300	\$ 85,300	
TOTAL EXPENDITURES	\$ 11,626,800	\$ 16,024,000	\$ 4,397,200	
NET OF REVENUE AND EXPENDITURES	\$ -	\$ -	\$ -	

2025 ELECTION FUND - BUDGET -

2025 FINAL BUDGET December 2024	2024 FINAL Approved 12/23	2025 Final Budget	Change (\$)	Change (%)
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Use of Election Fund Set-Aside	\$ -	\$ -	\$ -	
NEW REVENUE				
Transfer from General Fund for Committed Set-Asides	\$ -	\$ -	\$ -	
Investment Income	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	33%
TOTAL NEW REVENUE	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	33%
TOTAL FUNDS AVAILABLE	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	33%
-- EXPENDITURES --				
PROGRAMS				
None planned for 2025	\$ -	\$ -	\$ -	
TOTAL PROGRAMS	\$ -	\$ -	\$ -	
PROJECTS				
None planned for 2025	\$ -	\$ -	\$ -	
TOTAL PROJECTS	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	
NET OF FUNDING SOURCES AND EXPENDITURES	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	33%
(TO BE DESIGNATED AS COMMITTED DURING THE FY)				
-- COMMITTED SET-ASIDES IN FUND BALANCE --				
PROJECTED BALANCES AS OF 12/31				
TOTAL ESTIMATED COMMITTED SET-ASIDES	\$ 1,246,500.00	\$ 1,286,500.00	\$ 40,000.00	3%

2025 PROPERTY AND FACILITY FUND
- BUDGET -

2025 FINAL BUDGET December 2024	2024 FINAL Approved 12/23	2025 Final Budget	Change (\$)	Change (%)
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Use of Property and Facility Set-Aside		\$ -	\$ -	
REVENUE				
Transfer from General Fund for Committed Set-Asides	\$ -	\$ -	\$ -	
Investment Income	\$ 55,000.00	\$ 35,000.00	\$ (20,000.00)	-36%
TOTAL NEW REVENUE	\$ 55,000.00	\$ 35,000.00		-36%
TOTAL FUNDS AVAILABLE	\$ 55,000.00	\$ 35,000.00		-36%
-- EXPENDITURES --				
PROGRAMS				
None planned for 2025	\$ -	\$ -	\$ -	
TOTAL PROGRAMS	\$ -	\$ -	\$ -	
PROJECTS				
Transfer from Property and Facilities Fund to Capital Fund		\$ -	\$ -	
TOTAL PROJECTS		\$ -		
TOTAL EXPENDITURES		\$ -		0%
NET OF FUNDING SOURCES AND EXPENDITURES	\$ 110,000.00	\$ 35,000.00		-36%
(To be committed as a set-aside at Fiscal Year End)				
-- COMMITTED SET-ASIDES IN FUND BALANCE --				
PROJECTED BALANCES AS OF 12/31				
TOTAL ESTIMATED COMMITTED SET-ASIDES	\$ 1,200,500.00	\$ 1,235,500.00	\$ 35,000.00	3%

2025 LEVY SUSTAINABILITY FUND - BUDGET -

2025 FINAL BUDGET December 2024	2024 FINAL Approved 12/23	2025 Final Budget	Change (\$)	Change (%)
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Use of Levy Sustainability Fund Set-Aside	\$ -	\$ 1,800,000.00	\$ -	
NEW REVENUE				
Property Taxes (Funding Cycle Revenue)	\$ -	\$ -	\$ -	
Investment Income	\$ 500,000.00	\$ 350,000.00	\$ (150,000.00)	-30%
TOTAL NEW REVENUE	\$ 500,000.00	\$ 350,000.00	\$(150,000.00)	-30%
TOTAL FUNDS AVAILABLE/FOR USE	\$ 500,000.00	\$ 2,150,000.00	\$ 1,650,000.00	
-- EXPENDITURES --				
Transfer to GF from LSF	\$ -	\$ 1,800,000.00	\$ 1,800,000.00	
TOTAL FUNDS NEEDED	\$ -	\$ 1,800,000.00	\$ 1,800,000.00	
PROJECTS				
None planned for 2025	\$ -	\$ -	\$ -	
TOTAL PROJECTS	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 1,800,000.00	\$ 1,800,000.00	
NET OF FUNDING SOURCES AND EXPENDITURES	\$ 500,000.00	\$ 350,000.00	\$ (150,000.00)	-30%
(TO BE DESIGNATED AS COMMITTED DURING THE FY)				
-- COMMITTED SET-ASIDES IN FUND BALANCE -- PROJECTED BALANCES AS OF 12/31				
TOTAL ESTIMATED COMMITTED SET-ASIDES	\$ 17,650,000.00	\$ 16,200,000.00	\$ (1,450,000.00)	-8%

2025 DEBT SERVICE FUND - BUDGET -

2025 FINAL BUDGET December 2024	2024 FINAL Approved 12/23	2025 Final Budget	Change (\$)	Change (%)
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Use of Debt Service Fund Set-Aside	\$ -	\$ -	\$ -	
NEW REVENUE				
Transfer from General Fund for Committed Set-Asides	\$ -	\$ -	\$ -	
Investment Income	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50%
TOTAL NEW REVENUE	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50%
TOTAL FUNDS AVAILABLE	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50%
-- EXPENDITURES --				
PROGRAMS				
None planned for 2025	\$ -	\$ -	\$ -	
TOTAL PROGRAMS	\$ -	\$ -	\$ -	
PROJECTS				
None planned for 2025	\$ -	\$ -	\$ -	
TOTAL PROJECTS	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	
NET OF FUNDING SOURCES AND EXPENDITURES	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50%
(TO BE DESIGNATED AS COMMITTED DURING THE FY)				
-- COMMITTED SET-ASIDES IN FUND BALANCE --				
PROJECTED BALANCES AS OF 12/31				
TOTAL ESTIMATED COMMITTED SET-ASIDES	\$ 99,500.00	\$ 102,500.00	\$ 3,000.00	3%