

AGENDA

Regular Meeting of the Pierce County Library System Board of Trustees March 12, 2025 | 3:30 PM

The meeting will be held in person at 3005 112th St E, Tacoma, WA 98446

Virtual attendance options: **Phone:** Dial+1.253.205.0468 | Webinar ID: 830 8752 2874| Passcode: 237861

Web Browser or **App:** <https://us06web.zoom.us/j/83087522874?pwd=4gz9oMd5eesByECZRU56pk9L19ZZZh.1>
(Zoom user account is required to join via web browser)

Call to Order: Pamela Duncan, Chair

Public Comment: *This is time set aside for members of the public to address the Board of Trustees. Comments will be limited to three (3) minutes. Virtual attendees may sign up by emailing pmcbride@piercecountylibrary.org by 2:00 p.m. on March 12. Written comments must be provided 24 hours prior to the meeting.*

Staff Presentation: Public Services: Alison Eckes, Customer Experience Director, Programs and Services

Consent Agenda [ACTION]: *Consent agenda items are considered routine and are acted on with one motion. There will be no separate discussion on these items unless a member of the Library Board requests an item to be removed from the Consent Agenda for discussion.*

1. Approval of Minutes of February 12, 2025, Regular Meeting
2. Approval of February Payroll, Benefits, and Vouchers
3. Approval of Ednetics Purchase Order
4. Resolution 2025-03: To Declare Furnishings and Equipment Surplus to Public Services Needs

Reports

1. Executive Director Report
2. Deputy Director Report
3. Finance Director Report – January 2025

Unfinished Business

1. Policy Review
 - a. Privacy and Confidentiality – Discussion
 - b. Comprehensive Purchasing Policy – Approval **[ACTION]**
2. Resolution 2025-04: To Commit to Funding the Sumner Library Project **[ACTION]**

New Business

1. 2024 Year End Financial Review
 - a. Resolution 2025-05: To Rescind Resolution 2024-24 and Reduce the Transfer Amount from the LSF to \$800K **[ACTION]**
 - b. Resolution 2025-06: To Transfer a Portion of the General Fund Balance to the Capital Improvements Fund **[ACTION]**
 - c. Resolution 2025-07: To Close the 2024 Fiscal Year **[ACTION]**

Officers Reports: *Brief, informational updates or reports about the Library, its staff, and activities*

1. 2025 Special Election Final Results
2. 2021-2023 Accountability Audit Update

Announcements

Adjournment [ACTION]

Consent Agenda

**BOARD OF TRUSTEES
PIERCE COUNTY LIBRARY SYSTEM
MEETING MINUTES – FEBRUARY 12, 2025**

CALL TO ORDER

Chair Pamela Duncan called to order the regular meeting of the Pierce County Rural Library District Board of Trustees at 3:32 pm. Board members present were Pamela Duncan, Neesha Patel, Pat Jenkins, and Ryan Wheaton. Abby Sloan was excused. The meeting was conducted in person, with the option of virtual attendance.

PUBLIC COMMENT

There were no public comments.

STAFF PRESENTATION

Information Technology Director Brian Lee presented information on the IT Department Roadmap which aligns with the Library's strategic plan. He also announced the Library is the recipient of two major grants which will support cybersecurity upgrades and new infrastructure technology.

CONSENT AGENDA

1. Approval of Minutes of January 8, 2025, Regular Meeting
2. Approval of January Payroll, Benefits, and Vouchers
3. Approval of Public Computer, Wi-Fi and Internet Use Policy
4. Resolution 2025-01: To Declare Furnishings and Equipment Surplus to Public Services Needs

Trustee Jenkins moved for approval of the consent agenda as presented. Trustee Wheaton seconded the motion. Motion carried.

REPORTS

Executive Director Report – Executive Director Gretchen Caserotti shared that the State Auditor's accountability audit exit conference took place this morning, and the Library received a clean audit report. Additionally, the Library earned an AA rating from Standard & Poor's, positioning it well for the upcoming bond sale for the Sumner LCFA. Executive Director Caserotti also announced that the Norcliffe Foundation has generously committed \$300,000 in support of the Sumner Library Capital Campaign. She further mentioned that she continues to track and monitor bills during the current legislative session.

Deputy Director Report – Deputy Director Connie Behe expressed appreciation to staff for their efforts in providing election support services to the community.

Financial Reporting Updates - December 2024 Financial Report – Finance Director Mary Stimson presented a proposal for a more concise, 5-page monthly report. She highlighted that the proposed quarterly reports would feature a dashboard offering insights into cash and investment funds, as well as snapshots of revenue and expenses. In addition, the more detailed reports will be provided on a quarterly basis.

December Financial Report – Finance Director Stimson reported that the Library has received nearly 100% of its estimated revenues. She also noted that capital funds are underspent, as fewer invoices were received in December than originally anticipated.

UNFINISHED BUSINESS

Policy Review:

Comprehensive Purchasing Policy – Trustees reviewed the proposed changes to the policy, which consolidates the existing Public Works Procurement, Purchasing and Procurement, and Surplus policies. Director Stimson explained that the Finance team has also developed an internal Finance Guidelines Manual, which includes guidelines and procedures to serve as a reference tool for staff.

Board Bylaws–

Trustee Jenkins moved for approval of the Board Bylaws policy. Trustee Wheaton seconded the motion. Motion carried.

Resolution 2025-02: To Repeal Board Policies No Longer Needed – Executive Director Caserotti pointed out that the memo incorrectly stated the Electronic and Digital Signatures policy would be moved into the Fiscal Management policy. It will be incorporated into the Finance Guidelines Manual.

Trustee Patel moved for approval of Resolution 2025-02: To Repeal Board Policies No Longer Needed. Trustee Wheaton seconded the motion. Motion carried.

ANNOUNCEMENTS

The Library is recognizing Black History month in its Stories and Voices series. The Bold Visions program will be held on February 20, 2025, at the University Place Library.

ADJOURNMENT

The meeting adjourned at 4:38 pm on motion by Trustee Jenkins, seconded by Trustee Wheaton.

Gretchen Caserotti, Secretary

Pamela Duncan, Chair

**Pierce County Library System
Payroll, Benefits and Vouchers
Februray 2025**

	<u>Warrant Numbers</u>	<u>Date(s)</u>	<u>Amount</u>
Electronic Payments - Payroll & Acct Payable		2/6/2025	\$ 1,177,235.27
Electronic Payments - Payroll & Acct Payable		2/21/2025	\$ 1,105,346.07
Accounts Payable Warrants	707481 - 707569	2/6/2025 - 2/28/2025	\$ 1,038,173.86
Total:			<u><u>\$ 3,320,755.20</u></u>

As of 3.4.2025

Ad-hoc bank transaction (Withdrawal)

PCL_Company

ACH Template Name in KTT : RLIBRARY
 Description: Pierce County Rural Library

Contact Name: Stacy Karabotsos
 Contact Phone: 253-548-3451
 Contact e-mail: sdkarabotsos@piercecounyalibrary.org
 Comments: 2/06/25 Payroll

Withdrawal Date: 2/6/2025

Company	Description	Revenue/Spend Category	Cost Center	Fund	Business Unit	Total
PCL_Company	FIT EE and EIC	237100	CC_Library_District	697-00	5100000	\$ 98,633.75
PCL_Company	FICA EE and Medicare	237100	CC_Library_District	697-00	5100000	\$ 78,134.90
PCL_Company	FICA ER and Medicare	237100	CC_Library_District	697-00	5100000	\$ 78,134.90
PCL_Company	DIR DEP	237100	CC_Library_District	697-00	5100000	\$ 735,709.29
PCL_Company	Deferred Comp. Plan	237100	CC_Library_District	697-00	5100000	\$ 16,178.02
PCL_Company	DRS (PERS) EE	237100	CC_Library_District	697-00	5100000	\$ 68,460.13
PCL_Company	DRS (PERS) ER	237100	CC_Library_District	697-00	5100000	\$ 94,363.07
PCL_Company	VOYA	237100	CC_Library_District	697-00	5100000	\$ 4,273.32
PCL_Company	H.S.A Employee Deductions	237100	CC_Library_District	697-00	5100000	\$ 2,892.27
PCL_Company	H.S.A Employer Contribution	237100	CC_Library_District	697-00	5100000	\$ -
PCL_Company	H.S.A Employee Fee	237100	CC_Library_District	697-00	5100000	\$ -
PCL_Company	Department of Revenue	237100	CC_Library_District	697-00	5100000	\$ -
PCL_Company	WA State Support Registry	237100	CC_Library_District	697-00	5100000	\$ 455.62
PCL_Company	Umqua Bank Analysis Fees (Qtrly)	237100	CC_Library_District	697-00	5100000	\$ -
Total Deposit						\$ 1,177,235.27

Certification:

Stacy Karabotsos
 Signature (Department Designee)

2/4/2025
 Date

Comments:

Ad-hoc bank transaction (Withdrawal)

PCL_Company

ACH Template Name in KTT : RLIBRARY
 Description: Pierce County Rural Library

Contact Name: Stacy Karabotsos
 Contact Phone: 253-548-3451
 Contact e-mail: sdkarabotsos@piercecountylibrary.org
 Comments: 2/21/25 Payroll

Withdrawal Date: 2/21/2025

Company	Description	Revenue/Spend Category	Cost Center	Fund	Business Unit	Total
PCL_Company	FIT EE and EIC	237100	CC_Library_District	697-00	5100000	\$ 89,331.35
PCL_Company	FICA EE and Medicare	237100	CC_Library_District	697-00	5100000	\$ 73,144.63
PCL_Company	FICA ER and Medicare	237100	CC_Library_District	697-00	5100000	\$ 73,144.63
PCL_Company	DIR DEP	237100	CC_Library_District	697-00	5100000	\$ 692,671.87
PCL_Company	Deferred Comp. Plan	237100	CC_Library_District	697-00	5100000	\$ 16,027.24
PCL_Company	DRS (PERS) EE	237100	CC_Library_District	697-00	5100000	\$ 63,982.58
PCL_Company	DRS (PERS) ER	237100	CC_Library_District	697-00	5100000	\$ 88,522.56
PCL_Company	VOYA	237100	CC_Library_District	697-00	5100000	\$ 4,273.32
PCL_Company	H.S.A Employee Deductions	237100	CC_Library_District	697-00	5100000	\$ 2,892.27
PCL_Company	H.S.A Employer Contribution	237100	CC_Library_District	697-00	5100000	\$ -
PCL_Company	H.S.A Employee Fee	237100	CC_Library_District	697-00	5100000	\$ 188.85
PCL_Company	Department of Revenue	237100	CC_Library_District	697-00	5100000	\$ 711.15
PCL_Company	WA State Support Registry	237100	CC_Library_District	697-00	5100000	\$ 455.62
PCL_Company	Umqua Bank Analysis Fees (Qtrly)	237100	CC_Library_District	697-00	5100000	\$ -
Total Deposit						\$ 1,105,346.07

Certification:

Stacy Karabotsos
 Signature (Department Designee)

2/19/2025
 Date

Comments:

CHECK #	CHECK DATE	VENDOR NAME	OBJECT	DESCRIPTION	UNCLEARED	CLEARED	CLEAR DATE
707481	02/06/2025	AFSCME AFL-CIO	231920	Payroll Run 2 - Warrant 020625	0.00	16,510.92	02/14/2025
707482	02/06/2025	PACIFICSOURCE ADMINISTRATORS	231543	Payroll Run 2 - Warrant 020625	0.00	2,269.78	02/13/2025
707483	02/06/2025	PIERCE COUNTY LIBRARY FOUNDATION	231930	Payroll Run 2 - Warrant 020625	0.00	367.50	02/12/2025
707484	02/07/2025	AMAZON CAPITAL SERVICES	535000	OPERATING/OFFICE SUPPLIES, MATERIALS - Adult books, MINOR EQUIP, TECH	0.00	3,816.67	02/14/2025
707485	02/07/2025	HILLIS CLARK MARTIN & PETERSON	541040	2025 LEGAL SERVICES - HCMP	0.00	4,396.00	02/13/2025
707486	02/07/2025	RUPINI JONNALAGADDA	541004	2025 RUPINI JONNALAGADDA CONSULTANT	0.00	2,175.00	02/18/2025
707487	02/07/2025	MONARCH LANDSCAPE WA, LLC	548010	LANDSCAPE MONTHLY SERVICES (1/1/25-12/31/25)	0.00	10,543.99	02/13/2025
707488	02/07/2025	OETC	535050	2025 ADOBE SOFTWARE SUBSCRIPTIONS	0.00	3,765.20	02/14/2025
707489	02/07/2025	RICOH USA INC	541630	2025 GOLD FULL SRVC & SILVER MAINT AGREEMENT	0.00	160.29	02/14/2025
707490	02/07/2025	SARCO SUPPLY LLC	531010	ANNUAL 2025 CUSTODIAL SUPPLIES	0.00	845.22	02/13/2025
707491	02/07/2025	SONITROL PACIFIC	548000	SYSTEM- MISC. EXPENSES	0.00	469.31	02/13/2025
707492	02/07/2025	STATE AUDITORS OFFICE	541000	2024 ACCOUNTABILITY AND FINANCIAL AUDITS	0.00	16,879.84	02/13/2025
707493	02/07/2025	TOWN OF STEILACOOM	547000	STL ELECTRIC,WATER,SEWER;ACCT#1462.0 - DEC24 & JAN25	0.00	3,139.34	02/13/2025
707494	02/07/2025	WCP SOLUTIONS	531004	PAPER PRODUCTS BLANKET PURCHASE ORDER - 2025 -	0.00	1,591.73	02/13/2025
707495	02/07/2025	WEX BANK	532000	ANNUAL 2025 WEX FUEL CARDS	0.00	2,929.41	02/19/2025
707496	02/07/2025	CITY OF BUCKLEY	547030	BUC WATER;ACCT#1489.1; WATER,SEWER;ACCT#1489.0	0.00	282.50	02/14/2025
707497	02/13/2025	AWC EMPLOYEE BENEFIT TRUST	231540	AWC EMPLOYEE TRUST PREMIUMS _ FEBRUARY 2025	0.00	314,961.03	02/24/2025
707498	02/14/2025	AMAZON CAPITAL SERVICES	531002	OPERATING/OFFICE SUPPLIES, MATERIALS - Adult books	0.00	1,852.87	02/26/2025
707499	02/14/2025	ASSOCIATION OF WASHINGTON CITIES	549020	AWC DUES AND MEMBERSHIP	0.00	25,045.54	02/25/2025
707500	02/14/2025	AWARDCO INC	531002	RECOGNITION AWARDCO FEES FOR POINTS	0.00	418.00	02/26/2025
707501	02/14/2025	BAKER & TAYLOR	534130	MATERIALS - Adult & Children's books, Adult AV	0.00	21,561.89	02/24/2025
707502	02/14/2025	CENGAGE LEARNING INC / GALE	534425	MATERIALS - Adult Large Print, eHosting fees	0.00	1,654.09	02/27/2025
707503	02/14/2025	WASHINGTON TECHNOLOGY SERVICES	542010	ACC#G15-000; JAN 2025	0.00	585.00	02/25/2025
707504	02/14/2025	CRYSTAL SPRINGS	531002	DUPONT WATER - DELIVERY & RENTAL	0.00	66.30	02/27/2025
707505	02/14/2025	DATA QUEST LLC	541020	BACKGROUND CHECKS	90.00	0.00	
707506	02/14/2025	EHS-INTERNATIONAL INC	541060	BUCKLEY LIBRARY WELL INSTALLATION & SAMPLING	0.00	1,787.50	02/24/2025
707507	02/14/2025	FATBEAM LLC	542012	MONTHLY INTERNET SERVICES 2/2025	0.00	21,358.73	02/28/2025
707508	02/14/2025	INGRAM LIBRARY SERVICES	534110	MATERIALS - Adult & Children's Books	0.00	27,408.88	02/27/2025
707509	02/14/2025	MASTER PAES WORLD CLASS MARTIAL ARTS	541010	MASTER PAE'S TEEN TAE KWON DO 2/1 GHM	100.00	0.00	
707510	02/14/2025	MIDWEST TAPE LLC	534010	MATERIALS - Adult AV & Children's books and audiobooks	0.00	8,335.88	02/27/2025
707511	02/14/2025	PIERCE COUNTY SEWER	547030	FEBRUARY BILLING, MULTIPLE LOCATIONS	0.00	2,782.06	02/25/2025
707512	02/14/2025	RICOH USA INC	541630	2025 GOLD FULL SRVC & SILVER MAINT AGREEMENT	2,094.56	0.00	
707513	02/14/2025	SAZAN GROUP INC	541060	SUMNER LEED FUNDAMENTAL COMMISSIONING	0.00	336.00	02/25/2025
707514	02/14/2025	SEDGWICK CLAIMS MANAGEMENT SERVICE, INC	541020	SE L&I MANAGEMENT	2,556.70	0.00	
707515	02/14/2025	SENTINEL PEST CONTROL	548010	ANNUAL 2025 SENTINEL PEST CONTROL MONTHLY SERVICE	0.00	638.10	02/28/2025
707516	02/14/2025	SUMMIT WATER & SUPPLY CO	547020	SMT WATER;ACCT#02147900-01 & 02148000-01;1/10/25-2/10/25	0.00	410.34	02/25/2025
707517	02/14/2025	US BANK	231950	ACC#4246 0445 5567 9202; P-CARD; 2/6/2025	0.00	240,314.52	02/27/2025
707518	02/21/2025	AMAZON CAPITAL SERVICES	531000	OPERATING/OFFICE and CUSTODIAL SUPPLIES, MATERIALS - Adult books, TECH	0.00	2,492.46	02/28/2025
707519	02/21/2025	BAKER & TAYLOR	534130	MATERIALS - Adult & Children's Books	0.00	4,309.84	02/28/2025
707520	02/21/2025	BRICKS 4 KIDZ	541010	BRICKS FOR KIDS, LEGOS, 4/18 LWD	0.00	250.00	02/27/2025
707521	02/21/2025	BUILDINGWORK LLC	541060	BUILDINGWORK DOOR REPLACEMENT PROPOSAL	702.50	0.00	
707522	02/21/2025	CENGAGE LEARNING INC / GALE	534120	MATERIALS - Adult Large Print	656.78	0.00	
707523	02/21/2025	CINTAS CORPORATION LOC 461	548010	ANNUAL 2025 SERVICE FOR CUSTODIAL LAUNDRY- SYS	472.00	0.00	
707524	02/21/2025	CUMMINS INC	548010	ANNUAL 2025 CUMMINS GENERATOR TESTING & REPAIRS	0.00	1,107.35	02/28/2025
707525	02/21/2025	INGRAM LIBRARY SERVICES	534110	MATERIALS - Adult & Children's Books	3,313.45	0.00	
707526	02/21/2025	MIDWEST TAPE LLC	534010	MATERIALS - Adult AV, Vendor Processing Fees & Children's audiobooks	0.00	4,114.96	02/28/2025
707527	02/21/2025	NEW YORK TIMES	534505	MATERIALS - Magazines	2,458.60	0.00	
707528	02/21/2025	PATCH MY PC LLC	535055	2025 PATCH MY PC 1 YEAR SUBSCRIPTION	3,570.00	0.00	
707529	02/21/2025	PIERCE COUNTY LIBRARY SYSTEM	549050	BOA fees: \$549.63 KB: \$122.14	0.00	671.77	02/28/2025
707530	02/21/2025	QBSI - A XEROX COMPANY	548010	QBSI/XEROX MAINTENANCE CLICK CHARGE	0.00	1,267.52	02/28/2025
707531	02/21/2025	RICOH USA INC	541630	2025 GOLD FULL SRVC & SILVER MAINT AGREEMENT	0.00	5,857.32	02/28/2025
707532	02/21/2025	SENTINEL PEST CONTROL	548010	ANNUAL 2025 SENTINEL PEST CONTROL MONTHLY SERVICE	785.76	0.00	
707533	02/21/2025	SNO-ISLE LIBRARIES	541650	ILL 227881810; Hateship, friendship, courtship,	37.99	0.00	
707534	02/21/2025	SONITROL PACIFIC	548010	ANNUAL 2025 SONITROL MONTHLY BILLINGS	0.00	10,205.90	02/27/2025

CHECK #	CHECK DATE	VENDOR NAME	OBJECT	DESCRIPTION	UNCLEARED	CLEARED	CLEAR DATE
707535	02/21/2025	SPOKANE COUNTY LIBRARY DISTRICT	541650	LOST ITEM; TRIVIUM: THE CLASSICAL LIBERAL ARTS OF	22.00	0.00	
707536	02/21/2025	CITY OF UNIVERSITY PLACE	547040	CIVIC BUILDING UTILITIES;JAN 25 & FEB 25	135.08	0.00	
707537	02/24/2025	AFLAC	231590	Payroll Run 2 - Warrant 022125	3,802.34	0.00	
707538	02/24/2025	COLONIAL SUPPLEMENTAL INSURANC	231590	Payroll Run 2 - Warrant 022125	21.16	0.00	
707539	02/24/2025	PACIFICSOURCE ADMINISTRATORS	231543	Payroll Run 2 - Warrant 022125	2,269.78	0.00	
707540	02/24/2025	PIERCE COUNTY LIBRARY FOUNDATION	231930	Payroll Run 2 - Warrant 022125	377.50	0.00	
707541	02/28/2025	EVA ABRAM	541010	EVA ABRAM, FOLKTALES & LEGENDS, 2/19 GIG	450.00	0.00	
707542	02/28/2025	AMAZON CAPITAL SERVICES	531002	OFFICE/OPERATING, CUSTODIAL, TRAINING SUPS, MATERIALS - Adult Fiction, TECH	2,140.09	0.00	
707543	02/28/2025	BAKER & TAYLOR	534220	MATERIALS - Adult, YA & Children's Books	14,055.56	0.00	
707544	02/28/2025	CITY OF BUCKLEY	547030	BUC WATER,SEWER;ACCT#1489.0 & 1489.1	285.17	0.00	
707545	02/28/2025	CENGAGE LEARNING INC / GALE	534120	MATERIALS - Adult Large Print	277.47	0.00	
707546	02/28/2025	CITY OF SIERRA VISTA	541650	Lost Item 39315002348909; NHA Phlebotomy exam	63.99	0.00	
707547	02/28/2025	CORAGGIO GROUP LLC	541020	CONSULTING SERVICES FOR NEW STRATEGIC PLAN	3,237.74	0.00	
707548	02/28/2025	DAILY JOURNAL OF COMMERCE	544000	ADVERTISING	715.50	0.00	
707549	02/28/2025	DOW JONES & COMPANY	534505	MATERIALS - Newspaper	120.00	0.00	
707550	02/28/2025	ELITE PROPERTY INVESTMENTS LLC	591720	Rent; CAM; Sewer Feb 25	13,263.85	0.00	
707551	02/28/2025	HERMANSON COMPANY LLP	548010	2025 ANNUAL HVAC SRVC CNTRCT (1/1/25-12/31/25)	31,345.32	0.00	
707552	02/28/2025	INGRAM LIBRARY SERVICES	534230	MATERIALS - Adult & Children's Books	16,546.77	0.00	
707553	02/28/2025	LAMAR COMPANIES	544000	ADVERTISING	1,835.00	0.00	
707554	02/28/2025	LIVING VOICES INC	541010	LIVING VOICES, HOME FRONT/ WAR FRONT, 2/8 SH	403.14	0.00	
707555	02/28/2025	LOGIC INTEGRITY INC	541004	2025 EXCHANGE AND ACTIVE DIRECTORY HEALTH CHECKUP	1,600.00	0.00	
707556	02/28/2025	M ARTHUR GENSLER JR & ASSOCIATES INC	541020	STRATEGY SERVICES FOR 20 YEAR CAPITAL PLAN	88,123.80	0.00	
707557	02/28/2025	MIDWEST TAPE LLC	534010	MATERIALS - Adult AV	9,173.37	0.00	
707558	02/28/2025	MONARCH LANDSCAPE WA, LLC	548010	LANDSCAPE MONTHLY SERVICES (1/1/25-12/31/25)	10,667.06	0.00	
707559	02/28/2025	MULTICULTURAL BOOKS & VIDEOS	534725	MATERIALS - World - German	504.00	0.00	
707560	02/28/2025	NEWS TRIBUNE	534505	MATERIALS - Newspaper	382.11	0.00	
707561	02/28/2025	PEER WASHINGTON	541000	PEER WA 2025 INVOICES	15,833.32	0.00	
707562	02/28/2025	PLAYAWAY PRODUCTS LLC	534805	MATERIALS - Youth Children's Audiobooks	455.92	0.00	
707563	02/28/2025	PROQUEST LLC	534305	MATERIALS - Databases	25,810.20	0.00	
707564	02/28/2025	SALT LAKE COUNTY LIBRARY FISCAL DEPT.	541650	Lost Item; ILL 228645298; Evil or Devine	14.99	0.00	
707565	02/28/2025	SEATTLE PUBLIC LIBRARY	541650	Lost Item 0010106303323: Ross Poldark	17.99	0.00	
707566	02/28/2025	STARLING WHITEHEAD & LUX ARCHITECTS	541060	SWL ARCHITECTS FACILITIES CONDITION ASSESSMENT	3,234.00	0.00	
707567	02/28/2025	TOWN OF STEILACOOM	547000	STL ELECTRIC,WATER,SEWER;ACCT#1462.0	2,231.76	0.00	
707568	02/28/2025	SURPRISE LAKE SQUARE LLC	545030	Additional CAM Due for February 2025	80.00	0.00	
707569	02/28/2025	WALTER E NELSON CO OF WESTERN WASHINGTON	531010	ANNUAL CUSTODIAL SUPPLIES 2025	1,902.99	0.00	
					268,237.31	769,936.55	1,038,173.86

MEMO



Date: February 28, 2025

To: Chair Pamela Duncan, and Members of the Board of Trustees

From: Brian Lee, IT Director & Mary Stimson, Finance Director

Subject: Ednetics Purchase Order Approval

The Library is working to upgrade its IT infrastructure, and after collaborating with our E-rate provider, we have completed the Requests for Proposals (RFP) for this project. Two proposals were received, and after evaluation, we have selected Ednetics as our vendor for this work.

With the Board's approval, we will be purchasing Enterprise-Wide Network Infrastructure Replacement Installation and securing 5 years of service to support this infrastructure upgrade. This work is necessary because our current network infrastructure is based on Dell Technologies, which no longer supports E-Rate. This would replace the Dell infrastructure with Cisco routers, switches and management utilities to continue using E-Rate reimbursements.

Since the purchase order exceeds \$150,000 and the total cost was not fully included in the 2025 budget, board approval is required. The contract cost includes a one-time expense of \$620,500 and a pre-paid M&O cost of \$67,500, spanning over 5 years for a total of \$688,000.

Currently, we have \$250,000 allocated in the Capital Budget for this project and \$67,000 in the General Fund budget for M&O subscriptions. We anticipate E-rate rebates totaling approximately \$550,000 for this invoice, which will help offset some of these additional costs, but we may not receive them until the following year due to the request cycles. This adjustment will include some use of contingency funds, and we will also seek opportunities within the Capital Improvement Fund and IT budget to offset additional costs.

Board action: Move to approve a purchase order to Ednetics in an amount not to exceed \$690,000 plus any applicable taxes and fees.

MEMO



Date: February 28, 2025

To: Chair Pamela Duncan and Members of the Board of Trustees

From: Kristina Cintron, Facilities and Capital Projects Director

Subject: Facilities Equipment Surplus and Recycling Request

The Library needs to dispose of some low-value items and equipment that have reached their end-of-life. The PCLS Facilities team continues to carry out regular surplus efforts in keeping with our obligation to maintain our facilities, and be responsible stewards of taxpayer money as well as our environment.

Background: Facilities furnishings, equipment, and 1 maintenance vehicle, valued at \$50 or more and in good working order is sent to Department of Enterprise Services (DES) for surplus resell at auction. Due to the age, condition and estimated value of the remaining equipment, PCLS recommends the remaining items be recycled.

Inventory Removal Mechanism: With the Board's approval, we will surplus the higher valued items through DES, and we will recycle the remaining equipment through a DES recognized recycling program. See spreadsheet on next page for details.

ACTION: Move to approve the surplus and recycling of the furnishings, supplies, equipment, & maintenance vehicle.

QTY	Location	Item Description	Reason for request	Condition	Est. Value	Action
4		large metal frame whiteboards	obsolete	Not Good		Recycle
4		5 shelf metal shelving units	obsolete	Not Good		Recycle
2		magazine shelving	obsolete	Not Good		Recycle
1		purple cyber bar	damaged	Not Good		Recycle
1		3 drawer pedestal cabinet	damaged	Not Good		Recycle
2		green print wooden chair	obsolete	Not Good		Donate
1		2 drawer silver file cabinet	obsolete	Good		Auction
2		2 shelf bookcase	obsolete	Good		Auction
1		tan curved height adjustable desk	obsolete	Good		Auction
1		red sliding meeting chair	obsolete	Good		Auction
1		wooden octagon shelving display unit	obsolete	Good		Auction
2		black locking locker storage(1 missing handle)	obsolete	Good		Auction
19		tan sliding meeting chairs w/ cart	obsolete	Good		Auction
1		mesh back blue computer chair w/ arms	obsolete	Good		Auction
1		maintenance white cargo van	obsolete	Good		Auction

RESOLUTION NO. 2025-03

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
PIERCE COUNTY RURAL LIBRARY DISTRICT
TO DECLARE FURNISHINGS AND EQUIPMENT
SURPLUS TO PUBLIC SERVICE NEEDS**

WHEREAS, the Pierce County Rural Library District (“Library”) has identified items of furnishings and equipment to surplus, and

WHEREAS, unless otherwise noted, each item has an estimated value of less than \$50.00 and is of no further need for public or administrative service, now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:

The item(s) on the attached list(s) be declared surplus and disposed, including but not limited to being sold at public auction and as trade-in value toward replacement.

PASSED AND APPROVED THIS 12th DAY OF MARCH 2025.

BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT	
Pamela Duncan, Chair	_____
Neesha Patel, Vice-Chair	_____
Pat Jenkins, Member	_____
Abby Sloan, Member	_____
Ryan Wheaton, Member	_____

Executive Director Report (Routine Reports)

MEMO



Date: March 5, 2025

To: Chair Pamela Duncan and Members of the Board of Trustees

From: Gretchen Caserotti, Executive Director

Subject: Executive Director Report

February was an exciting month at the Pierce County Library System. After many months of preparation, the bonds were sold for the new Sumner Library building via the Sumner Library Capital Facility Area. Staff appreciate the exceptional support from the bond counsel and underwriters. The project team was also able to officially move the project forward after a 4-month long hold. The easement off 152nd Street is no longer an option. In collaboration with Johnston Architects, an alternative plan to move the main driveway to Main Street is quickly being implemented. Once the dust settles, another comprehensive project update will be provided to the Board of Trustees.

The Washington State Legislature has been working diligently over the last two months, facing a multi-billion-dollar deficit. This session has had a limited number of proposed bills that would impact library districts. HB1334, which modifies the annual regular property tax revenue growth limit, is still under consideration. Bills with a fiscal impact need to pass out of their assigned fiscal committee by the end of the day Friday, February 28, or they will be considered “dead” for the session. The next big deadline is March 12, when bills must pass out of their House of Origin (the house in which they were introduced). Unfortunately, I was unable to attend Library Legislative Day but heard positive messages from those who attended.

In terms of strategic plan implementation, members of the Administrative Team have been conducting listening sessions with staff to hear directly about the new organizational values. The next steps involve gathering and analyzing those inputs. There is also a lot of work underway to remove the Learning, Enjoyment and Community tags (from the old strategic plan) from library materials.

The Communications team has been proactive in addressing our sustainability goals by reviewing Library print runs and paper products, looking to consolidate where possible. Additionally, the Communications team released the Request for Proposals for the public opinion poll, which is conducted on a biennial schedule. Speaking of the Communications team, Marketing and Communications Director Mary Getchell has announced her retirement, with her last day being May 31, 2025. More information about this transition and recognizing her distinguished career will be forthcoming.

Managing transitions has been a key focus for the Library’s Management Team, with Library leaders utilizing a change management framework from the book *Managing Transitions; Making the Most of Change* by William Bridges, PhD, and Susan Bridges. The rapid pace of change internally and externally and a leader’s role in supporting staff is something we are addressing as Library leaders. The Administrative Team is working to build a more resilient framework in the way we operate so that our organization can be more adaptable, adjust more quickly, and be more responsive to the community we exist to serve. The three phases of transition in this model include Ending, Losing, Letting Go; The

Neutral Zone; and The New Beginning. Communication is crucial, and managers play a vital role in helping staff by explaining the purpose, painting a picture of how the outcome will look and feel, laying out the plan, and clarifying the part staff will play in the plan and the outcome.

There are many organizational changes presently underway while others are being developed. Programs and Partnerships will be highlighted in this month's Board development staff presentation by Customer Experience Director – Programs and Services, Alison Eckes. The implementation and operationalizing of our comprehensive policy review, coupled with the intentional migration to utilizing the full scope of the technology tools the organization has invested in, such as moving to the cloud, is progressing well.

Under this new model of strategic program delivery, the "Black Stories and Voices" program was a success. We are pleased to share this highlight and look forward to more successful programs in the future. The Library collaborated with Tacoma Public Library and artists Bonita Lee, Darryl Foto, Eva Abram, Kwabi Amoah-Forson, and Taylor-Nicole to design keynote events honoring Black artistic brilliance. Community members experienced the power of poetry, storytelling, music, and visual arts, with one attendee sharing their appreciation for new perspectives and how they "especially loved seeing locals from the community leading it."

As always, I am available to answer questions the Trustees may have regarding the Library's operations.

Public Services Report

Library at a Glance: January 2025 YTD Key Performance Indicators

<p>Cardholders</p> <p>333,647</p> <p>↑ +10.4%</p>	<p>YTD Users - Physical</p> <p>130,044</p> <p>↑ +8%</p>	<p>YTD Circulation - Digital</p> <p>234,403</p> <p>↑ -.76%</p>
<p>YTD Circulation - Physical</p> <p>216,583</p> <p>↓ -5%</p>	<p>YTD Number of Youth Programs</p> <p>229</p> <p>↑ +11%</p>	<p>YTD Youth Program Attendees</p> <p>4,996</p> <p>↑ +12%</p>
<p>YTD Number of Adult Programs</p> <p>109</p> <p>↑ +35%</p>	<p>YTD Adult Program Attendees</p> <p>1,006</p> <p>↑ +46%</p>	

The percentage change is a comparison of YTD from prior year 2024. Physical circulation includes renewals.

In Focus: January 2025 Service Highlight

Public Services Highlight: Story Time Building Early Literacy and Community

Pierce County Library System’s story times support early literacy for children from birth to age six and their families. They offer interactive experiences with books, songs, movement, and play to foster a love of reading and kindergarten readiness. Trained staff use research-based practices to help develop essential literacy skills like vocabulary, print awareness, phonological awareness, print motivation, letter knowledge, and narrative skills.

Story times are inclusive and welcoming, promoting early literacy, social-emotional growth, and family connections. Caregivers learn easy literacy strategies, and Library staff demonstrate best practices for daily reading and engagement.

The Library collaborates with early learning organizations like Greentrike and A Step Ahead Pierce County to enhance literacy, integrate unstructured play, and improve accessibility, cultural competency, and inclusivity.

Statistics (February 2024 through February 2025)

1,120 story times = 7% increase over previous year
31,108 participants = 10% increase over previous year

Stories of Impact

- A grandparent shared that her six-year-old grandson, who is nonverbal, has been coming to the Library since he was 18 months old. After returning post-pandemic, he eagerly resumed attending story time at the Library. The day before story Building Early Literacy and Community through Story Time programs, he presses “library” on his communication device, showing his excitement to visit the Library for story time. She highlighted the librarian’s enthusiasm and dedication that makes each story time engaging and joyful for children and caregivers.
- After a Library-led story time, a child on the autism spectrum engaged with the flannel board, vocalizing during play—a rare occurrence in class. His teacher observed this moment as a powerful example of how story time fosters an inclusive and supportive environment for all children.

Looking Ahead

Events to Know About

Inspiring Artists Workshop (Women's History Stories & Voices Program) –

Saturday, Mar. 15, 2:00pm-3:30pm; University Place

Thursday, Mar. 27, 2:30pm-4:30pm; Milton/Edgewood

Film Screening: "Free For All: The Public Library" (a Stories & Voices Program) – Tuesday, Mar. 18, 4:00pm-6:00pm, Interim Lakewood

Free Tax Prep - VITA Associated Ministries –

Friday, Mar. 14, 21, 28, 12:30pm-4:30pm; Fife

Saturday, Mar. 15, 22, 29, 10:30am-3:30pm; Parkland/Spanaway

Monday, Mar. 17, 24, 31 11:00am-5:00pm; Key Center

Social Security 101 – Wednesday, Mar. 26, 6:00pm-7:00pm; Parkland/Spanaway

Poetry Walk – Tuesday, Apr. 1, through Saturday, Apr. 5, during trail open hours; Sprinker Recreation Center - SPIRE Rock Trail

Customer Impact and Community Engagement - Stories by Location

Parkland/Spanaway: Staff hosted two tech help sessions at Puyallup Valley Salvation Army's Community Center, assisting five older adults with various technology needs. Support included setting up a new laptop, navigating the Internet, and transferring photos from their phones to a laptop and thumb drive, helping them build confidence in using their devices.

Summit: A father and son walked in and excitedly said, "Hey, it's (staff name withheld)!" They reminisced about attending a STEAM program three years ago, hosted by the staff member, and how they still talk about the pipe cleaner project every time they pass the library. Before leaving, they enthusiastically promised, "We're coming back tomorrow!" for a youth services program

Sumner: In January, two high school students from the Family, Career and Community Leaders of America (FCCLA) program sought guidance from the Teen Services Librarian on organizing a youth and family literacy event. With her support, they successfully hosted their first event, "Reading Under the Sea," at Sumner High School on February 19. Thoughtfully structured with engaging activities, the event began with kids "borrowing" a book from the library's table to carry through literacy stations led by high school volunteers. At the end, they could return the book or check it out to take home. The librarian was thrilled to see the students' creativity and leadership. Their trust in her as a resource highlights her strong connection and ongoing engagement at the school.

University Place: Staff spoke to the Rotary Club of University Place-Fircrest, sharing insights on the Library's strategic plan, its services, and upcoming events at the branch. To highlight lesser-known resources, she incorporated input from UP staff on services customers often say, "I didn't know the library did that!" Additionally, she promoted information about the Friends of the UP Library.

Finance Director Financial Report

Month Ending: January 2025

Prepared by: Mary Stimson, Finance Director

This report highlights the organization's key financial payments, financial trends, standing/ongoing budget activities, and strategic financial planning efforts for the year.

Key Financial Payments

These payments are identified to be either significant in cost, relative to projects and priorities, or important payments relative to our normal M&O.

General Fund:

- 535050. Includes payment to Tyler Technologies INC for \$73,269.09 for 2025 Munis Support Renewal
- 541000. Includes payment to State Auditors Office for \$24,119.94 for 2021-2023 Accountability and Financial Audit
- 541000. Includes payment to E-rate Expertise Inc. for \$14,666.00 for E-rate professional services

Capital Improvement Fund:

- 541060. Includes payment to Johnston Architects for \$30,517.10 for the Sumner Library design
- 541020. Includes payment to Coraggio Group LLC for \$9,139.00 for consulting services for the strategy plan

Special Revenue Funds:

- No significant activity other than receipt of investment earnings in the current period.

Trends

Percentages are indicated as percent used of the total available budget in these categories. These percentages include the Purchase Orders that have been allocated to vendors for anticipated and approved spend in 2025.

- **General Fund Taxes:** Currently at .2% of expected taxes received. Our larger tax revenue is recorded in April and October.
- **Other General Fund Revenues:** As of January, we have reached 34.3%, driven by E-rate revenues received for prior year and receipt of FOL annual requests.

- **Capital Improvement Fund Revenue:** Included the receipt of 520K from the Foundations for the Sumner Library.
- **Salaries and Wages:** Currently on track at 8.2% for the first month of 2025
- **Benefits:** Currently at 9.2%, slightly higher due to the beginning of the year stipends and other benefits that occur in January.
- **Supplies:** Currently at 15.4% for supplies, which includes a purchase order for \$166k of anticipated spend.
- **Materials:** 4.2% spent on January
- **Services:** Currently at 23.9%, but the majority of this is in PO's that we have issued.
- **Transfers/Set Asides:** We anticipate a reduction in the need for the LSF transfer into the General Fund.
- **Capital Fund:** There was no significant spend in January on the Capital Fund.

Financial/Budget Activities

- Preparing the 2025 Amended Capital Budget to remove LCFA funds usage and allocate monies for the IT work that is needed. The Sumner LCFA will be paying expenditures for parts of the construction directly from their established funds.
- Developing the 2025 Budget Book using Clear Gov for enhanced interactivity and transparency.
- Preparing draft documents for the 2024 SAO Annual Report.
- Developing the Sumner LCFA accounting infrastructure.

YEAR-TO-DATE BUDGET REPORT

FOR 2025 01

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
001 GENERAL FUND							
01 TAXES	-46,538,000	-46,538,000	-92,448.76	-92,448.76	.00	-46,445,551.24	.2%
02 CHARGES OTHER	-1,005,000	-1,005,000	-344,235.53	-344,235.53	.00	-660,764.47	34.3%
03 SALARIES AND WAGES	25,183,000	25,183,000	2,070,151.95	2,070,151.95	.00	23,112,848.05	8.2%
04 PERSONNEL BENEFITS	8,276,000	8,276,000	760,865.29	760,865.29	.00	7,515,134.71	9.2%
05 SUPPLIES EXPENSES	2,146,345	2,146,345	165,033.83	165,033.83	166,413.96	1,814,897.21	15.4%
06 MATERIALS	4,577,125	4,577,125	193,368.65	193,368.65	.00	4,383,756.35	4.2%
07 SERVICES EXPENSES	6,160,530	6,160,530	306,326.29	306,326.29	1,165,686.14	4,688,517.57	23.9%
09 TRANSFERS/SETASIDES	1,200,000	1,200,000	.00	.00	.00	1,200,000.00	.0%
TOTAL GENERAL FUND	0	0	3,059,061.72	3,059,061.72	1,332,100.10	-4,391,161.82	100.0%
TOTAL REVENUES	-49,343,000	-49,343,000	-436,684.29	-436,684.29	.00	-48,906,315.71	
TOTAL EXPENSES	49,343,000	49,343,000	3,495,746.01	3,495,746.01	1,332,100.10	44,515,153.89	
102 LEVY SUSTAINABILITY FUND							
02 CHARGES OTHER	0	0	-66,775.81	-66,775.81	.00	66,775.81	100.0%
TOTAL LEVY SUSTAINABILITY FUND	0	0	-66,775.81	-66,775.81	.00	66,775.81	100.0%
TOTAL REVENUES	0	0	-66,775.81	-66,775.81	.00	66,775.81	
103 ELECTION FUND							
02 CHARGES OTHER	0	0	-4,695.28	-4,695.28	.00	4,695.28	100.0%
TOTAL ELECTION FUND	0	0	-4,695.28	-4,695.28	.00	4,695.28	100.0%
TOTAL REVENUES	0	0	-4,695.28	-4,695.28	.00	4,695.28	
104 PROPERTY AND FACILITY FUND							
02 CHARGES OTHER	0	0	-4,521.93	-4,521.93	.00	4,521.93	100.0%
TOTAL PROPERTY AND FACILITY FUND	0	0	-4,521.93	-4,521.93	.00	4,521.93	100.0%
TOTAL REVENUES	0	0	-4,521.93	-4,521.93	.00	4,521.93	
201 DEBT SERVICE FUND							

YEAR-TO-DATE BUDGET REPORT

FOR 2025 01

201	DEBT SERVICE FUND	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
02	CHARGES OTHER	0	0	-355.90	-355.90	.00	355.90	100.0%
	TOTAL DEBT SERVICE FUND	0	0	-355.90	-355.90	.00	355.90	100.0%
	TOTAL REVENUES	0	0	-355.90	-355.90	.00	355.90	
301 CAPITAL IMPROVEMENT FUND								
02	CHARGES OTHER	-14,024,000	-14,024,000	-525,795.55	-525,795.55	.00	-13,498,204.45	3.7%
05	SUPPLIES EXPENSES	396,000	396,000	.00	.00	.00	396,000.00	.0%
07	SERVICES EXPENSES	4,661,000	4,661,000	69,390.86	69,390.86	189,521.98	4,402,087.16	5.6%
08	CAPITAL OUTLAYS	10,967,000	10,967,000	12,554.06	12,554.06	44,984.11	10,909,461.83	.5%
09	TRANSFERS/SETASIDES	-2,000,000	-2,000,000	.00	.00	.00	-2,000,000.00	.0%
	TOTAL CAPITAL IMPROVEMENT FUND	0	0	-443,850.63	-443,850.63	234,506.09	209,344.54	100.0%
	TOTAL REVENUES	-16,024,000	-16,024,000	-525,795.55	-525,795.55	.00	-15,498,204.45	
	TOTAL EXPENSES	16,024,000	16,024,000	81,944.92	81,944.92	234,506.09	15,707,548.99	
	GRAND TOTAL	0	0	2,538,862.17	2,538,862.17	1,566,606.19	-4,105,468.36	100.0%

** END OF REPORT - Generated by MARY STIMSON **

Unfinished Business

MEMO



Date: March 5, 2025

To: Chair Pam Duncan, and Members of the Board of Trustees

From: Gretchen Caserotti, Executive Director

Subject: Privacy and Confidentiality Policy

The Confidentiality of Library Records Policy, last revised in October 2013, requires significant updates to align with contemporary best practices, address evolving technology needs, and enhance transparency regarding the collection and management of personally identifiable information. The revisions are so significant that the policy is presented as a complete replacement versus tracked changes from version to version. The current Confidentiality of Library Records and Customer Files Policy is on the Library's [website](#). There is no change to the position of the Library's commitment to privacy or adherence to the Washington State Law. The Library protects customer data, collects only essential information, and keeps records confidential unless legally required to disclose them.

Major highlights of the updated policy include:

- Public vs. Private Distinction – Library usage is private, but physical presence in the building is not.
- Information Collection – Adds sections regarding the types of data collected and discloses the ways the Library manages and retains data.
 - Library Accounts: Requires identification and address verification, with records deleted upon request, inactivity, or removal of materials.
 - Computers & Wi-Fi: Minimal data collected; system access records purged daily.
 - Third-Party Vendors: Some data shared for services but never sold.
 - Website & Cookies: Limited tracking, user-controlled cookie settings in browsers.
 - Video Footage: Used for security and overwritten monthly.
- Use of Patron Information
 - The Library may use patron contact information for notifications, surveys, and service updates.
 - The Pierce County Library Foundation may use contact details of adult customers for event and fundraising purposes with prior approval.
- Generative Artificial Intelligence Usage – The Library is committed to responsible AI use while protecting privacy. Guidelines are being developed for staff use of the tool.
- Security & Records – IT safeguards protect data. Personally identifiable records are disposed of unless needed for retention or delivery of services.
- Disclosure & Law Enforcement – Staff cannot share records, some of which are protected from disclosure by law. A court order is required for law enforcement access, with legal review before release.

Board Policy

Privacy and Confidentiality Policy **DRAFT**

Policy Statement

The Pierce County Library System (“Library”) is committed to protecting privacy and upholding intellectual freedom. The Library only collects and retains essential personally identifiable customer information as necessary to manage resources and provide services.

Purpose

This policy outlines how the Library safeguards user privacy, maintains confidentiality of records, and discloses the types of information that may be collected.

Policy

A person’s right to privacy in a physical or virtual library is the right to inquire, browse, explore, and discover information without scrutiny. Privacy is essential to exercise free speech, free thought, and free association. The Library keeps personal information confidential, including account details, interlibrary loan records, and optional borrowing history. While we don’t track borrowing history by default, customers can choose to opt in. Personally identifiable information is only accessible to authorized library personnel and is not disclosed except as required by law.

There is no reasonable expectation of privacy regarding a person's presence in a public space. There is a distinction between privacy of a customer's use of library materials and services and their physical presence in a public building; the former is protected in public records laws related to disclosure, and the latter is not protected due to public spaces.

Information Collected

- **Library Accounts:** Valid address within the Library’s service area and identification are required for a basic library card. The Library stores borrower, transaction and material records until deleted by request, inactivity, or removal of physical materials from circulation.
- **Public Computers and Wi-Fi:** The Library collects minimal data for system access, but no user specific data is collected. That data is purged at the end of each day, leaving only a connection record for reporting purposes.
- **Third-Party Vendors:** Some user data may be shared with contracted vendors to provide services such as catalog access, e-books, digital resources, meeting room reservations, event registrations, and research databases. The Library does not sell customer information. The Library does not store credit card information from patron purchases and works only with Payment Card Industry (PCI) compliant merchants for online and credit card transactions.
- **Website and Cookies:** The Library website collects limited usage data but does not track personally identifiable information unless provided by the user. Individuals may adjust Internet browser settings to manage cookies, small text files stored on their device by websites to

remember their preferences, login details, and browsing activity, enhancing their experience. Disabling cookies may limit access to certain web content or features.

- **Video Footage:** The Library may use video cameras for security purposes at its locations, occasionally recording visitors or staff. Footage is overwritten monthly as storage fills and is replaced with new footage.

The Library's privacy and confidentiality policy does not apply to external applications or websites accessed from the Library's public computers, devices, or equipment. Individuals who use services such as catalog feeds, public blogs, or hold and overdue notices via email or text message should be aware that the Library has no ability to protect the privacy of this information.

Library and Foundation Use

Account notifications are automated to send to the user's email or phone number on record. The Library may use names, addresses, email addresses, or other contact information from cardholder files to conduct surveys or notify users of programs, services, or policy changes. Individuals may opt-out of notifications at any time. The Pierce County Library Foundation may use contact information of adult library users (ages 18 and older) for event and fundraising information, with prior approval from the Library Executive Director.

Use of Artificial Intelligence

The Library is committed to using Generative Artificial Intelligence (AI) responsibly and ethically to enhance the user experience while protecting privacy and security. AI technologies may help personalize recommendations, analyze trends, improve efficiency, and support customer service.

The Library will comply with all applicable laws and ethical standards regarding AI use by regularly reviewing and updating its practices to ensure responsible implementation. When engaging third-party AI services, the Library will carefully vet AI providers to ensure they adhere to the Library's privacy and ethical policies. By maintaining oversight, the Library seeks to uphold the integrity, security, and ethical use of AI in its services.

Security & Records Management

The Library has implemented physical, electronic, and managerial measures to reasonably prevent unauthorized access to the information it collects online. Users claim all responsibility for information collected by other websites linking to or from the Library's public website.

Library records containing personally identifiable information will be disposed of unless needed for public records retention requirements, system backups, or other reasons related to effectively managing library resources or providing services.

Disclosure

Staff members and volunteers may not disclose or share information about borrower records, including transactions of checked out items, requests for information or materials and online sites accessed. Under Washington State Law (RCW 42.56.310), customer and circulation records are exempt from public disclosure.

Titles of items checked out by a customer under the age of 18 may be released to the customer's custodial parents or legal guardians upon request if there is a lost or damaged fee owed on the title.

Law Enforcement

Any law enforcement agency must provide a properly executed court order to release specific customer records. Records identifying library users and their use of materials will not be made available except

through legal processes. The Executive Director, or designee, is the only authorized Library agent to receive all legal notices and act upon them. The Library will consult with legal counsel before the release of information to law enforcement.

Adopted by the Pierce County Rural Library District Board of Trustees, xxx

By the enactment of this policy the Board of Trustees of Pierce County Library System is concurrently rescinding any prior policy or procedure within PCLS that is either in conflict with or expansive of the matters addressed in this policy.

MEMO



Date: February 28, 2025

To: Chair Pamela Duncan and Members of the Board of Trustees

From: Mary Stimson, Finance Director

Subject: Comprehensive Purchasing and Procurement Policy

The revised Comprehensive Purchasing and Procurement Policy consolidates several existing Board policies into a streamlined and easily understandable comprehensive policy. This combined policy was condensed to provide straightforward and sufficient directives for overseeing the Library's purchasing and procurement practices and delineating the responsibilities of the parties involved.

Thank you for the first review of this policy with the Board in the February Board meeting. In our final review, we have updated some minor verbiage and updated the sole-source dollar threshold back up to \$150,000, our current practice, as it was edited down to \$10,000 in the draft.

We are asking the Board to review and approve the current Comprehensive Purchasing and Procurement Policy as presented at this March meeting.

Action: Move to approve the Comprehensive Purchasing and Procurement Policy as presented

Board Policy

Comprehensive Purchasing and Procurement Policy

Policy Statement

The Pierce County Library System (“Library”) Board of Trustees authorizes the Library to make purchases, procurements, and surplus equipment in a manner that ensures responsible stewardship of public funds. The Library is committed to utilizing a competitive selection process to select vendors for public works related projects, maintaining transparency, fairness, and fiscal responsibility in alignment with its strategic plan and mission.

General Procurement

Purchase and procurement are under the authority of the Executive Director or designee. The process of selecting vendors, purchasing requirements and thresholds, and managing contracts and agreements, shall follow the guidelines in the Finance Guidelines Manual and be subject to ethical standards and embody the value of stewardship of the public’s investment.

Purchase and procurement activities shall be administered in a manner that provides maximum practicable open competition appropriate to the type of product or service to be acquired and support the goals of cost efficiency and quality. Wherever required, the Library shall follow Washington State laws regarding procurements as applicable to the Library.

The Board of Trustees shall:

- Review and approve initial or non-recurring purchases of \$150,000 or more that are approved within a fiscal year budget;
- Review and approve initial or non-recurring purchases of \$50,000 or more that were unanticipated or not specifically contained within a fiscal year budget;
- Review and approve any sole-sourced vendors with contracts or agreements valued at \$150,000 or more, or as other reasons so required;
- Review and adjust these thresholds from time to time when Library budgets change by more than 10% over a 3-year duration or as other conditions so warrant; and
- Authorize the Library to establish and maintain purchasing and procurement guidelines for staff to follow, administered by the Finance Department.

Public Works & Other Procurement

When undertaking public works projects as defined in RCW 39.04.010, the Library will use a competitive process to solicit and evaluate proposals based on relevant factors established by the Library, including, but not limited to, cost, but may use a bid process (lowest responsive, responsible

bidder) if it is in the best interest of the Library or when the cost is over \$150,000 for the public works project.

Where the application of competitive procedures would lead to undesirable, uneconomical or impractical results, the Library may also use alternative procurement methods for public works projects, such as use of design-build or general contractor/construction manager procedures, sole source or turnkey acquisition, or other alternative procurement methods permitted under State law.

In the alternative, the Library may undertake public works projects using a limited public works process or a small works roster process, in each case, subject to the same procedures and cost limits as are established in RCW 39.04.155.

The Library will comply with all applicable legal requirements regarding the payment of prevailing wages on its public works projects.

Surplus

Library staff will identify equipment that is assessed as no longer needed and draft a memo for the Board of Trustees to review and approve the surplus and disposition of these equipment.

The Finance Department is accountable for surplus tasks which are administered through each department utilizing progressive attempts to recover as much value out of the equipment being disposed of, in the following priority order:

1. Competitive, open, and fair to the public at large, including but not limited to outsourced auctioneers or third-party sellers;
2. Alternative means that include sole-source sales which is awarding to a specific vendor due to compelling reasons, donations to recycle centers, or other means of recovery that may be available;
3. Land waste as last resort, if deemed that the item it of too little value, the above activities would be more costly or not feasible.

Other Considerations:

- Certain situations may call for a different priority order due to turnaround time or cost-efficiency and may be approved by the Finance Department in these instances.
- An interlocal agreement may be used to extend the life of publicly funded equipment to other Washington State governmental entities, without regard for the surplus methods provided above.
- Appropriate disposition documentation shall be retained as to the means and methods of surplus for audit purposes.
- In no case shall library personnel, trustees, and volunteers acquire surplus equipment under any method except those available to a member of the public at large.

References

Fiscal Management Board Policy

Revised Code of Washington, sections 39.04.010 and 39.04.155.

RESOLUTION NO. 2025-04

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT
TO COMMIT TO FUNDING THE SUMNER LIBRARY**

WHEREAS, beginning in 2018, Pierce County Library System (the “Library”) engaged with the City of Sumner to build a new library (the “Project”) within the City, and

WHEREAS, the Library’s Foundation, a separate organization, began a capital campaign which has its goal of raising \$3 million in donations, and as of March 1, 2025, has exceeded the halfway mark with a combination of funds received and funds pledged towards the Project, and

WHEREAS, the Library separately applied for a Washington State Library Capital Improvement Program grant in the amount of \$2 million, which the Legislature approved in 2022, and the Library will enter into a contract with Department of Commerce to administer its funded portion of the Project, and

WHEREAS, the Library issued a ballot proposition in 2023 to voters in the City of Sumner to form a library capital facilities area to issue \$15 million in construction bonds, which voters approved, and in February 2025 those bonds were sold and their proceeds are to be received during bond closure on March 12, 2024, and

WHEREAS, the Library’s closing of fiscal year 2024 identified \$2 million from the general fund ending fund balance available to be transferred to the Capital Fund for express purposes of funding the Project, and

WHEREAS, the Library has made and continues to make all attempts to reduce the cost of the Project without sacrificing the quality of the facility and services to the community, and

WHEREAS, the architectural design is nearing completion with construction anticipated to begin later this year, and the Library is creating an estimated final budget of \$23.5 million for the Project, and

WHEREAS, as of December 31, 2024, the Library recorded a total of \$36,727,694. in cash balances in all its funds and carries no debt, now, therefore

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:

- (1) The Library remains committed to fully funding any unanticipated gaps through the use of any available, applicable cash or other lawful means of securing cash, or both, and
- (2) The Board shall take such actions as necessary to secure and transfer funds to the Capital Fund for the express purposes of paying all obligations to complete the Project.

PASSED AND APPROVED THIS 12th DAY OF MARCH, 2025

BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT

Pamela Duncan, Chair _____

Neesha Patel, Vice-Chair _____

Pat Jenkins, Member _____

Abby Sloan, Member _____

Ryan Wheaton, Member _____

New Business

Date: February 20, 2025

To: Chair Pamela Duncan, and Members of the Board of Trustees

From: Mary Stimson, Finance Director

Subject: 2024 Year End Financial Review

Below is a report on final revenues and expenses, year-end cash statements for each fund, and any strategies and recommendations.

Attached are the following:

- Year-End Budget to Actual reports for all the funds
- Resolution to rescind resolution 2024-24 and reduce the transfer amount from the LSF to \$800K
- Resolution to transfer a portion of the General Fund Balance to the Capital Improvements Fund
- Resolution to close the 2024 Fiscal Year

- GENERAL FUND -

The General Fund is the operating fund in which the Library records its property tax collections and budgeted annual operational spend. The Library recorded \$63,871 more in revenues than anticipated in the 2024 budget, totaling \$46,908,471 for 2024 General Fund revenues.

Total expenditure in the General Fund was \$43,362,408. The net of actual revenues and expenditures recorded to the General Fund was a positive balance of \$3,546,063.

2024 Year-End Strategy and General Fund Allocation

As the year-end closing is finalized, the financial strategy reflects a proactive approach to strengthening reserves, investing in critical infrastructure, and aligning with long-term capital planning. Below outlines key financial adjustments, fund allocations, and the rationale behind these recommendations.

1) Key Financial Adjustments and Transfers

➤ **Library Service Fund (LSF) Adjustment**

- Rescinding the previously planned \$1.8M transfer from LSF in 2025 and instead only transferring \$800K from LSF to the General Fund (GF).
- This shift supports GF reserve needs while also extending the life of LSF as future priorities as the board requested in the 2024 board meetings.

➤ **Transfer Capital Investment for Sumner**

- \$2M will be transferred from the General Fund to the Capital Improvement Fund (CIF) to support the new Sumner Library capital project.
- This allocation is made possible through cost savings achieved from efficiencies and planned expenditure reductions throughout the year.

2) Supporting Financial Strategy

➤ **Short Term Cost Savings & Reserves Strengthening**

- Strategic M&O reductions have resulted in almost \$1M in funds being reallocated to contingency, which will be a part of the transfer to the CIF for Sumner’s building project.
- Personnel cost savings from taking a holistic approach to assessing needs across the system and analyzing these needs before filling vacancies.
- In alignment with the Fiscal Management Policy, administrators will continue to review and reduce expenses. The Library conducts strategic reviews throughout the year, which were instrumental in successfully negotiating a more sustainable CBA for the next three years through collaboration.
- Library collection expenses were held steady in 2024.

➤ **Long-Term Building Investments**

- Deferred maintenance can no longer be postponed.

3) Conclusion

This financial strategy for the 2024 General Fund savings aligns with the Library’s long-term planning priorities, effectively balancing fiscal responsibility, operational needs, and strategic capital investments.. These adjustments ensure the stability of Library reserves while allowing for necessary investments in capital.

2024 Year-end Cash Balance (General Fund)

The net effect on the cash balance is recorded as follows:

Beginning Cash & Investments Balance (Jan 1)*	\$ 10,822,592.70
Add: Positive Balance - Net of excess revenues vs. (expenditures)	\$3,546,063.06
Add: Difference in beginning/ending payables/cross-year payments.....	\$20,123.94
Ending Cash & Investments Balance (Dec 31)*	<u>\$ **14,388,779.70</u>

* Includes petty cash, and KeyBank and Columbia Bank cash balances, which combined beg balances are \$18,998.31 and ending balances are \$15,664.85.

** Because the Library’s accounting is “cash basis”, the amount of cash does not reflect the invoices that are recorded but not yet paid.

- CAPITAL FUND NOTES -

The Library recorded \$294,705 in investment interest income, \$2.05M in transfers in from the General Fund, and utilized \$8,622,697 of the Capital fund Set-Asides. Total expenditures recorded in the Capital Fund were \$10,967,402.

1) Key Financial Adjustments and Transfers

➤ **Utilization of Capital Fund**

- The year ended with only \$2M in cash and investments - an 80% decrease from 2023.
- Transferred the budgeted transfer from the General Fund earlier in the year than normal to support cash flow.

2) Supporting Financial Strategy

➤ **Future Considerations & Strategic Planning**

- Capital & Maintenance Investment Plan (CCP): A strategic investment model is needed to ensure our facilities remain efficient and sustainable for the long term.

2024 Year-end Cash Balance (Capital Improvement Fund)

The Capital Improvement Fund balance is therefore recorded as follows:

Beginning Cash & Investments Balance (Jan 1).....	\$10,685,282.28
Less: Deficit - Net of excess (expenditures) vs. revenues	(8,622,697.48)
Add: Difference in beginning/ending payables/cross-year payments.....	25,322.81
Ending Cash & Investments Balance (Dec 31).....	<u>\$ 2,087,907.61</u>

- ELECTION FUND NOTES -

The Election Fund is used to pay for future ballot costs related to elections, such as levy lid-lifts and bonds. Total new 2024 revenues were recorded at \$63,452, all of which was from higher-than-normal return rates on interest returns. There were no expenditures for this fund in 2024, and it continues to exceed its \$1 million target level.

2024 Year-end Cash Balance (Election Fund)

The Election Fund balance is recorded as follows:

Beginning Cash Balance (Jan 1)	\$1,181,710.19
Add: Positive Balance - Net of excess revenues vs. (expenditures)	63,452.39
Less: Difference in beginning/ending accrued interest receivables.....	(0.00)
Ending Cash Balance (Dec 31)	<u>\$1,245,162.58</u>

- PROPERTY AND FACILITIES FUND NOTES -

The Property and Facilities Fund (PFF) is used to pay for land and facility purchases, and construction costs. For 2024, revenue activity was from interest returns recorded at \$61,110 while there were no expenditures.

2024 Year-end Cash Balance (Property and Facilities Fund)

The Properties and Facilities Fund balance is recorded as follows:

Beginning Cash Balance (Jan 1)	\$1,138,082.23
Add: Positive Balance - Net of excess revenues vs. (expenditures).....	61,109.58
Less: Difference in beginning/ending accrued interest receivables.....	(0.00)
Ending Cash Balance (Dec 31)	<u>\$1,199,191.81</u>

- LEVY SUSTAINABILITY FUND NOTES -

In 2019, the Board approved the creation of a new Special Revenue Fund, called the Levy Sustainability Fund (LSF). Its purpose is to accumulate funds during the first phase of levy sustainability, when revenue exceeds expenditures, and then release funds to the General Fund when expenditures exceed revenue in the third phase. In 2024, we moved into the second phase where revenues and expenditures align in the General Fund. During 2024, the LSF reached \$2.7M above the original fund target level of \$15M for future financial sustainability, accumulating over \$902,413 in investment revenue.

2024 Year-end Cash Balance (Levy Sustainability Fund)

The Levy Sustainability Fund balance is recorded as follows:

Beginning Cash Balance (Jan 1)	\$16,804,843.61
Add: Positive Balance - Net of excess revenues vs. (expenditures)	902,413.49
Less: Difference in beginning/ending accrued interest receivables.....	(0.00)
Ending Cash Balance (Dec 31)	<u>\$17,707,257.10</u>

- DEBT SERVICE FUND NOTES -

The Debt Service Fund is used to pay debt owed, for example bond payments. The Library has been debt-free since 2002. Any financial activity since then in this fund is due to unanticipated revenues and fees.

2024 Year-end Cash Balance (Debt Service Fund)

The Debt Service Fund balance is recorded as follows:

Beginning Cash & Investments Balance (Jan 1).....	\$94,579.45
Add: Positive Balance - Net of excess revenues vs. (expenditures)	4,816.00
Less: Difference in beginning/ending accrued interest receivables.....	(0.00)
Ending Cash & Investments Balance (Dec 31).....	<u>\$99,395.45</u>

- TOTAL CASH & INVESTMENTS BALANCES IN ALL FUNDS -

DECEMBER 31, 2024

The Library's total cash & investments balance in all funds is as follows:

General Fund.....	\$ 14,388,779.70
Capital Improvement Fund	2,087,907.61
Special Revenue Funds (committed funds)	
Special Purpose Fund.....	0.00
Election Fund	1,245,162.58
Property and Facility Fund.....	1,199,191.81
Levy Sustainability Fund	17,707,257.10
Debt Services	<u>99,395.45</u>
Total Combined Cash & Investments Balance	<u>\$36,727,694.25*</u>
Change since 1/1/2024.....	- \$3,999,396.21

* Due to the Library being a cash basis entity (versus modified accrual), these numbers are cash and investments as of 12/31/2024, adjusted by the difference between beginning and ending warrants payable and accrued interest receivables.

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
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001 GENERAL FUND

01 TAXES

311110	PROPERTY TAX--CURRENT	-44,906,100	0	-44,906,100	-44,794,600.16	.00	-111,499.84	99.8%
311120	PROPERTY TAX--DELINQUENT	-530,900	0	-530,900	-523,791.68	.00	-7,108.32	98.7%
311121	PROPERTY TAX--KING COUNTY	-60,600	0	-60,600	-168,870.35	.00	108,270.35	278.7%
311300	SALE OF TAX TITLE PROPERTY	-6,000	0	-6,000	-56.36	.00	-5,943.64	.9%
317200	LEASEHOLD EXCISE TAX	-20,000	0	-20,000	-30,751.08	.00	10,751.08	153.8%
317400	TIMBER EXCISE TAX	-63,000	0	-63,000	-99,754.72	.00	36,754.72	158.3%
	TOTAL TAXES	-45,586,600	0	-45,586,600	-45,617,824.35	.00	31,224.35	100.1%

02 CHARGES OTHER

335023	DNR TIMBER TRUST 2	-15,000	0	-15,000	-3,671.11	.00	-11,328.89	24.5%
341801	GRAPHICS SERVICE CHARGES	-4,000	0	-4,000	-3,628.46	.00	-371.54	90.7%
347200	LIBRARY SERVICES FEES--ILL	0	0	0	-43.23	.00	43.23	100.0%
347902	PRINTER FEES	0	0	0	-36,121.99	.00	36,121.99	100.0%
359000	LIBRARY FINES	0	0	0	-852.90	.00	852.90	100.0%
361100	INVESTMENT EARNINGS	-452,000	0	-452,000	-481,719.40	.00	29,719.40	106.6%
361430	INTEREST INCOME--CONTRACTS &	0	0	0	-165.26	.00	165.26	100.0%
362001	RENTS AND LEASES--KPHC	-1,000	0	-1,000	-3,117.53	.00	2,117.53	311.8%
367010	DONOR PROCEEDS--FOUNDATION	-325,000	0	-325,000	-335,823.99	.00	10,823.99	103.3%
367021	DONOR REIMBURSEMENTS--FRIEND	0	0	0	-36,410.55	.00	36,410.55	100.0%
367400	GRANTS--NONGOVERNMENTAL	0	0	0	-500.00	.00	500.00	100.0%
367999	OPPORTUNITY DONATIONS	-160,000	0	-160,000	.00	.00	-160,000.00	.0%
369100	SALE OF SURPLUS--GENERAL	-2,000	0	-2,000	-24,361.04	.00	22,361.04	1218.1%
369101	SALE OF SURPLUS--MATERIALS	-4,000	0	-4,000	-28,761.92	.00	24,761.92	719.0%
369200	FOUND MONEY	0	0	0	-697.89	.00	697.89	100.0%
369910	MISCELLANEOUS OTHER	0	0	0	-20,488.95	.00	20,488.95	100.0%
369911	PAYMENT FOR LOST MATERIALS	-20,000	0	-20,000	-27,717.55	.00	7,717.55	138.6%
369912	JURY DUTY REIMBURSEMENT	0	0	0	-370.00	.00	370.00	100.0%
369913	ERATE REIMBURSEMENT	-200,000	0	-200,000	-211,426.11	.00	11,426.11	105.7%
369914	PROCUREMENT CARD REBATES	-75,000	0	-75,000	-74,768.76	.00	-231.24	99.7%
	TOTAL CHARGES OTHER	-1,258,000	0	-1,258,000	-1,290,646.64	.00	32,646.64	102.6%

03 SALARIES AND WAGES

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
511000 SALARIES AND WAGES	24,630,000	0	24,630,000	22,397,036.82	.00	2,232,963.18	90.9%
511005 ADDITIONAL HOURS	150,000	0	150,000	.00	.00	150,000.00	.0%
511006 SUBSTITUTE HOURS	32,000	0	32,000	13,617.47	.00	18,382.53	42.6%
511007 SHIFT DIFFERENTIAL	134,000	0	134,000	240,837.27	.00	-106,837.27	179.7%
511009 TUITION ASSISTANCE	12,000	0	12,000	8,907.00	.00	3,093.00	74.2%
512000 OVERTIME WAGES	67,000	0	67,000	48,895.30	.00	18,104.70	73.0%
519999 ADJ WAGE/SALARY TO MATCH PLA	-1,127,000	0	-1,127,000	.00	.00	-1,127,000.00	.0%
TOTAL SALARIES AND WAGES	23,898,000	0	23,898,000	22,709,293.86	.00	1,188,706.14	95.0%
04 PERSONNEL BENEFITS							
520010 FICA	1,895,000	0	1,895,000	1,695,266.90	.00	199,733.10	89.5%
520020 MEDICAL INSURANCE	3,304,000	0	3,304,000	2,971,305.79	.00	332,694.21	89.9%
520021 DENTAL INSURANCE	259,000	0	259,000	224,050.06	.00	34,949.94	86.5%
520022 LIFE AND DISABILITY INSURANC	103,000	0	103,000	105,158.04	.00	-2,158.04	102.1%
520023 INDUSTRIAL INSURANCE	151,000	0	151,000	149,538.17	.00	1,461.83	99.0%
520030 RETIREMENT	2,378,000	0	2,378,000	2,096,024.35	.00	281,975.65	88.1%
520040 UNEMPLOYMENT INSURANCE	35,000	0	35,000	33,299.46	.00	1,700.54	95.1%
520041 PAID FML INSURANCE	58,000	0	58,000	48,006.71	.00	9,993.29	82.8%
520091 OTHER BENEFIT	75,000	0	75,000	42,251.98	.00	32,748.02	56.3%
529999 ADJ BENEFITS TO MATCH PLAN	-369,000	0	-369,000	.00	.00	-369,000.00	.0%
TOTAL PERSONNEL BENEFITS	7,889,000	0	7,889,000	7,364,901.46	.00	524,098.54	93.4%
05 SUPPLIES EXPENSES							
531000 OFFICE/OPERATING SUPPLIES--D	91,300	-380	90,920	74,874.94	.00	16,044.69	82.4%
531002 OFFICE/OPERATING SUPPLIES--S	101,500	20,813	122,313	126,239.44	.00	-3,926.92	103.2%
531004 OFFICE/OPERATING SUPPLIES--P	122,000	-31,411	90,589	81,323.65	.00	9,265.79	89.8%
531010 CUSTODIAL SUPPLIES	130,000	-8,000	122,000	110,437.57	.00	11,562.43	90.5%
531020 MAINTENANCE SUPPLIES	46,000	-2,400	43,600	38,679.69	.00	4,920.31	88.7%
531030 MATERIAL PROCESSING SUP	16,100	3,500	19,600	22,427.14	.00	-2,827.14	114.4%
531040 TRAINING SUPPLIES	3,000	28	3,028	788.74	.00	2,239.26	26.0%
531099 FOUNDATION PASSTHROUGH--SUP	155,300	-10,244	145,056	178,432.51	.00	-33,376.42	123.0%
532000 FUEL	47,000	-6,000	41,000	38,400.07	.00	2,599.93	93.7%
535000 MINOR EQUIPMENT	11,000	-84	10,916	12,413.82	.00	-1,497.73	113.7%
535010 FURNISHINGS--PUBLIC	50,000	0	50,000	.00	43,695.08	6,304.92	87.4%
535015 FURNISHINGS--STAFF	54,500	-4,500	50,000	31,517.62	17,818.24	664.14	98.7%
535020 TECHNOLOGY HARDWARE--PUBLIC	200,000	-177,500	22,500	11,738.97	.00	10,761.03	52.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
535025 TECHNOLOGY HARDWARE--STAFF	206,000	-44,229	161,771	163,267.42	.00	-1,496.52	100.9%
535030 TECHNOLOGY HARDWARE--GENERAL	36,000	-4,972	31,028	30,256.40	.00	771.24	97.5%
535050 SOFTWARE/LICENSES/HOST--APPS	555,200	-204,653	350,547	321,441.09	.00	29,106.32	91.7%
535055 SOFTWARE/LICENSES/HOST--INFR	418,900	-96,900	322,000	322,162.49	.00	-162.49	100.1%
TOTAL SUPPLIES EXPENSES	2,243,800	-566,932	1,676,868	1,564,401.56	61,513.32	50,952.84	97.0%

06 MATERIALS

534000 MATERIALS COLLECTION	65,000	-64,818	182	101.45	.00	80.72	55.7%
534005 ADULT AV - CDS	30,000	500	30,500	27,994.41	.00	2,505.59	91.8%
534010 ADULT AV - DVD	330,000	-32,000	298,000	259,338.66	.00	38,661.34	87.0%
534015 ADULT AV - DVDNF	21,000	0	21,000	20,892.88	.00	107.12	99.5%
534020 ADULT AV AUDIOBOOKS	25,000	-11,500	13,500	12,207.99	.00	1,292.01	90.4%
534105 ADULT BOOK CLUB KITS	3,500	500	4,000	3,560.01	.00	439.99	89.0%
534110 ADULT FICTION	270,000	30,500	300,500	277,433.28	.00	23,066.72	92.3%
534115 ADULT GRAPHIC NOVELS	15,000	0	15,000	13,569.82	.00	1,430.18	90.5%
534120 ADULT LARGE PRINT	50,000	-10,000	40,000	35,928.22	.00	4,071.78	89.8%
534125 ADULT LUCKY DAY	55,000	25,000	80,000	62,866.41	.00	17,133.59	78.6%
534130 ADULT NONFICTION	300,000	12,000	312,000	279,781.48	.00	32,218.52	89.7%
534145 ADULT REFERENCE	5,000	0	5,000	1,989.12	.00	3,010.88	39.8%
534150 ADULT YA FICTION	55,000	-3,000	52,000	32,135.00	.00	19,865.00	61.8%
534155 ADULT YA GRAPHIC NOVELS	25,000	5,000	30,000	26,492.97	.00	3,507.03	88.3%
534160 ADULT YA NONFICTION	12,500	3,000	15,500	12,741.61	.00	2,758.39	82.2%
534205 CHILDREN'S BOOK CLUB KITS	3,500	-3,382	118	17.83	.00	100.00	15.1%
534215 CHILDREN'S EARLY LEARNING	6,000	0	6,000	5,306.57	.00	693.43	88.4%
534220 CHILDREN'S FICTION	225,000	60,000	285,000	253,047.51	.00	31,952.49	88.8%
534225 CHILDREN'S GRAPHIC NOVELS	55,000	3,000	58,000	52,336.83	.00	5,663.17	90.2%
534230 CHILDREN'S NONFICTION	135,000	-3,000	132,000	105,665.61	.00	26,334.39	80.0%
534235 CHILDREN'S SCIENCE TO GO	4,000	8,700	12,700	8,617.65	.00	4,082.35	67.9%
534237 CHILDREN'S STANDING ORDERS	32,500	2,500	35,000	28,749.10	.00	6,250.90	82.1%
534240 CHILDREN'S STORYTIME	3,000	0	3,000	2,590.82	.00	409.18	86.4%
534305 DATABASES	524,500	22,300	546,800	524,492.00	.00	22,308.00	95.9%
534410 EBOOKS	875,000	-18,000	857,000	856,729.33	.00	270.67	100.0%
534415 EDOWNLOADABLE AUDIO	775,000	3,000	778,000	767,060.71	.00	10,939.29	98.6%
534417 ONLINE BOOK CLUB KITS	3,500	-3,500	0	.00	.00	.00	.0%
534421 ESTREAMING FILMS	150,000	-84,000	66,000	66,000.00	.00	.00	100.0%
534425 EHOSTING FEES	17,000	0	17,000	13,200.00	.00	3,800.00	77.6%
534430 EMAGAZINES	80,500	-1,000	79,500	79,453.50	.00	46.50	99.9%
534505 MAGAZINES	71,000	16,000	87,000	94,185.01	.00	-7,185.01	108.3%
534605 VENDOR PROCESSING	100,000	36,000	136,000	106,481.66	.00	29,518.34	78.3%
534645 VENDOR CATALOGING	10,000	0	10,000	4,140.18	.00	5,859.82	41.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
534705 WORLD - ADULT SPANISH	9,000	0	9,000	7,755.89	.00	1,244.11	86.2%
534710 WORLD - CHILDREN'S SPANISH	14,000	0	14,000	13,042.61	.00	957.39	93.2%
534715 WORLD - CHINESE	10,000	0	10,000	9,578.02	.00	421.98	95.8%
534725 WORLD - GERMAN	7,500	0	7,500	6,980.17	.00	519.83	93.1%
534730 WORLD - JAPANESE	5,000	0	5,000	4,238.85	.00	761.15	84.8%
534735 WORLD - KOREAN	20,000	0	20,000	18,496.80	.00	1,503.20	92.5%
534740 WORLD - TAGALOG	15,000	0	15,000	14,777.65	.00	222.35	98.5%
534745 WORLD - VIETNAMESE	7,500	0	7,500	7,134.48	.00	365.52	95.1%
534750 WORLD - RUSSIAN	20,000	0	20,000	19,064.92	.00	935.08	95.3%
534755 WORLD - UKRAINE	0	4,000	4,000	3,960.30	.00	39.70	99.0%
534805 YOUTH CHILDREN'S AUDIO BOOKS	30,000	20,500	50,500	47,419.23	.00	3,080.77	93.9%
534810 YOUTH DVD - FTY	30,000	-18,000	12,000	10,291.44	.00	1,708.56	85.8%
534815 YOUTH YA AUDIO BOOKS	0	200	200	148.60	.00	51.40	74.3%
534900 COLLECTION PROJECTS	4,000	-4,000	0	.00	.00	.00	.0%
541610 RESOURCE SHARING SERVICES	20,000	0	20,000	17,684.12	.00	2,315.88	88.4%
541620 BIBLIOGRAPHIC & RELATED SERV	40,200	0	40,200	38,909.73	.00	1,290.27	96.8%
TOTAL MATERIALS	4,564,700	-3,500	4,561,200	4,254,590.43	.00	306,609.57	93.3%

07 SERVICES EXPENSES

541000 INDEPENDENT CONTRACTORS	398,200	-81,110	317,091	343,589.42	43,554.62	-70,053.54	122.1%
541004 INDEPENDENT CONTRACTORS--INF	75,000	-22,790	52,210	51,209.76	.00	1,000.01	98.1%
541010 PERFORMER SERVICES	113,000	-33,672	79,328	77,279.77	950.00	1,097.79	98.6%
541020 CONTRACTUAL SERVICES	480,000	24,916	504,916	405,667.75	3,681.68	95,566.45	81.1%
541040 LEGAL SERVICES	95,000	-13,664	81,337	54,391.50	.00	26,945.00	66.9%
541050 DATA SERVICES	9,000	1,280	10,280	5,927.16	.00	4,352.50	57.7%
541630 PRINTING AND BINDING	133,500	-43,788	89,712	86,673.03	.00	3,039.24	96.6%
541650 ILL LOST ITEM CHARGE	3,000	0	3,000	1,024.74	.00	1,975.26	34.2%
542000 POSTAGE	72,300	-12,619	59,681	59,688.31	.00	-7.45	100.0%
542001 SHIPPING	10,000	0	10,000	10,048.38	.00	-48.38	100.5%
542010 TELECOM SERVICES--PHONES	81,600	23,400	105,000	102,755.85	.00	2,244.15	97.9%
542011 TELECOM SERVICES--CELLPHONES	39,000	18,927	57,927	57,042.82	.00	884.46	98.5%
542012 TELECOM SERVICES--INTERNET	345,000	322,371	667,371	735,411.08	.00	-68,039.81	110.2%
543000 TOLLS/PARKING	102,900	-11,548	91,352	68,967.76	.00	22,384.31	75.5%
543010 MILEAGE REIMBURSEMENTS	55,500	-2,229	53,271	53,757.60	.00	-486.94	100.9%
544000 ADVERTISING	136,500	-30,780	105,720	128,491.50	.00	-22,771.92	121.5%
545010 RENTALS/LEASES--BUILDINGS	0	0	0	9,840.00	.00	-9,840.00	100.0%
545020 RENTALS/LEASES--EQUIPMENT	3,200	-3,200	0	625.81	.00	-625.81	100.0%
545030 Rental/Lease CAM	480,500	0	480,500	453,002.95	.00	27,497.05	94.3%
546000 INSURANCE	300,000	0	300,000	348,796.39	.00	-48,796.39	116.3%
547000 ELECTRICITY	346,000	0	346,000	259,835.46	.00	86,164.54	75.1%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
547010 NATURAL GAS	16,500	0	16,500	2,506.30	.00	13,993.70	15.2%
547020 WATER	41,000	0	41,000	49,237.49	.00	-8,237.49	120.1%
547030 SEWER	35,000	0	35,000	37,375.34	.00	-2,375.34	106.8%
547040 REFUSE	55,000	0	55,000	59,876.54	.00	-4,876.54	108.9%
548000 GENERAL REPAIRS/MAINTENANCE	551,500	-150,976	400,524	271,159.81	17,827.73	111,536.00	72.2%
548010 CONTRACTED MAINTENANCE	589,800	-109,950	479,850	444,704.02	350.48	34,795.50	92.7%
548050 VEHICLE REPAIR AND MAINTENAN	60,000	-5,000	55,000	55,729.57	.00	-729.57	101.3%
548100 IT SYSTEMS MAINTENANCE--APPS	5,000	-1,690	3,310	3,303.00	.00	7.00	99.8%
548110 IT SYSTEMS MAINTENANCE--INFR	83,000	-14,287	68,713	68,713.41	.00	.00	100.0%
549010 INDIVIDUAL REGISTRATIONS	111,150	-27,283	83,867	56,873.02	6,000.00	20,994.18	75.0%
549011 ORGANIZATIONAL REGISTRATIONS	14,500	-8,691	5,809	4,663.63	.00	1,145.00	80.3%
549020 DUES AND MEMBERSHIPS	60,400	-8,133	52,267	53,245.74	7,500.00	-8,478.60	116.2%
549030 TAXES AND ASSESSMENTS	52,000	480	52,480	52,479.67	.00	.00	100.0%
549040 LICENSES	2,000	-910	1,090	1,207.81	.00	-117.81	110.8%
549050 FEES	17,500	29,759	47,259	46,736.81	.00	522.15	98.9%
549120 CONTINGENCY/RESERVE	572,800	525,145	1,097,945	.00	.00	1,097,944.56	.0%
591720 GASB 87 LONG TERM LEASE	652,750	-33,540	619,210	632,267.41	.00	-13,057.41	102.1%
591721 SBITA	0	240,015	240,015	265,114.01	.00	-25,098.70	110.5%
TOTAL SERVICES EXPENSES	6,199,100	570,432	6,769,532	5,419,220.62	79,864.51	1,270,447.15	81.2%

09 TRANSFERS/SETASIDES

597030 TRANSFERS OUT--CAPITAL PROJE	2,050,000	0	2,050,000	2,050,000.00	.00	.00	100.0%
TOTAL TRANSFERS/SETASIDES	2,050,000	0	2,050,000	2,050,000.00	.00	.00	100.0%
TOTAL GENERAL FUND	0	0	0	-3,546,063.06	141,377.83	3,404,685.23	100.0%
TOTAL REVENUES	-46,844,600	0	-46,844,600	-46,908,470.99	.00	63,870.99	
TOTAL EXPENSES	46,844,600	0	46,844,600	43,362,407.93	141,377.83	3,340,814.24	
GRAND TOTAL	0	0	0	-3,546,063.06	141,377.83	3,404,685.23	100.0%

** END OF REPORT - Generated by MARY STIMSON **

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
301 CAPITAL IMPROVEMENT FUND							
308100 RESERVED CASH AND INVESTMENT	-9,576,800	0	-9,576,800	.00	.00	-9,576,800.00	.0%
361100 INVESTMENT EARNINGS	0	0	0	-294,704.98	.00	294,704.98	100.0%
397010 TRANSFERS IN	-2,050,000	0	-2,050,000	-2,050,000.00	.00	.00	100.0%
541000 INDEPENDENT CONTRACTORS	4,000	-1,635	2,365	50,801.53	.00	-48,436.53	2148.1%
541020 CONTRACTUAL SERVICES	395,500	84,015	479,515	452,439.76	25,057.97	2,017.10	99.6%
541040 LEGAL SERVICES	0	0	0	4,626.75	.00	-4,626.75	100.0%
541060 ARCHITECTURAL/ENGR SERVICES	2,064,437	-37,880	2,026,557	2,066,578.81	2,035,798.78	-2,075,820.29	202.4%
542000 POSTAGE	13,000	-12,000	1,000	2,863.95	.00	-1,863.95	286.4%
545010 RENTALS/LEASES--BUILDINGS	47,000	-20,402	26,598	26,598.00	.00	.00	100.0%
545020 RENTALS/LEASES--EQUIPMENT	5,000	28,450	33,450	33,450.25	.00	-.11	100.0%
549050 FEES	216,256	-200,180	16,076	15,643.27	.00	432.75	97.3%
549120 CONTINGENCY/RESERVE	481,056	38,523	519,579	.00	.00	519,579.49	.0%
562000 BUILDING ACQUISITIONS	4,584,100	86,095	4,670,195	4,670,194.72	.00	.00	100.0%
562020 LAND & PROPERTY IMPROVEMENTS	447,748	-21,434	426,314	423,564.00	2,589.43	160.57	100.0%
562100 CONSTRUCTION	2,770,703	104,924	2,875,627	2,700,123.95	163,721.22	11,781.78	99.6%
562500 ROOFING	0	1,640	1,640	1,640.49	.00	.00	100.0%
562800 FURNITURE AND FIXTURES	302,000	4,380	306,380	305,234.27	1,361.85	-216.12	100.1%
564100 VEHICLES	266,000	-54,497	211,503	211,503.06	.00	.00	100.0%
564300 TECHNOLOGY EQUIPMENT	30,000	0	30,000	2,139.65	.00	27,860.35	7.1%
TOTAL CAPITAL IMPROVEMENT FUND	0	0	0	8,622,697.48	2,228,529.25	-10,851,226.73	100.0%
TOTAL REVENUES	-11,626,800	0	-11,626,800	-2,344,704.98	.00	-9,282,095.02	
TOTAL EXPENSES	11,626,800	0	11,626,800	10,967,402.46	2,228,529.25	-1,569,131.71	
GRAND TOTAL	0	0	0	8,622,697.48	2,228,529.25	-10,851,226.73	100.0%

** END OF REPORT - Generated by MARY STIMSON **

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
102 LEVY SUSTAINABILITY FUND							
361100 INVESTMENT EARNINGS	0	0	0	-902,413.49	.00	902,413.49	100.0%
TOTAL LEVY SUSTAINABILITY FUND	0	0	0	-902,413.49	.00	902,413.49	100.0%
TOTAL REVENUES	0	0	0	-902,413.49	.00	902,413.49	
103 ELECTION FUND							
361100 INVESTMENT EARNINGS	0	0	0	-63,452.39	.00	63,452.39	100.0%
TOTAL ELECTION FUND	0	0	0	-63,452.39	.00	63,452.39	100.0%
TOTAL REVENUES	0	0	0	-63,452.39	.00	63,452.39	
104 PROPERTY AND FACILITY FUND							
361100 INVESTMENT EARNINGS	0	0	0	-61,109.58	.00	61,109.58	100.0%
TOTAL PROPERTY AND FACILITY FUND	0	0	0	-61,109.58	.00	61,109.58	100.0%
TOTAL REVENUES	0	0	0	-61,109.58	.00	61,109.58	
201 DEBT SERVICE FUND							
361100 INVESTMENT EARNINGS	0	0	0	-4,816.00	.00	4,816.00	100.0%
TOTAL DEBT SERVICE FUND	0	0	0	-4,816.00	.00	4,816.00	100.0%
TOTAL REVENUES	0	0	0	-4,816.00	.00	4,816.00	
GRAND TOTAL	0	0	0	-1,031,791.46	.00	1,031,791.46	100.0%

** END OF REPORT - Generated by MARY STIMSON **

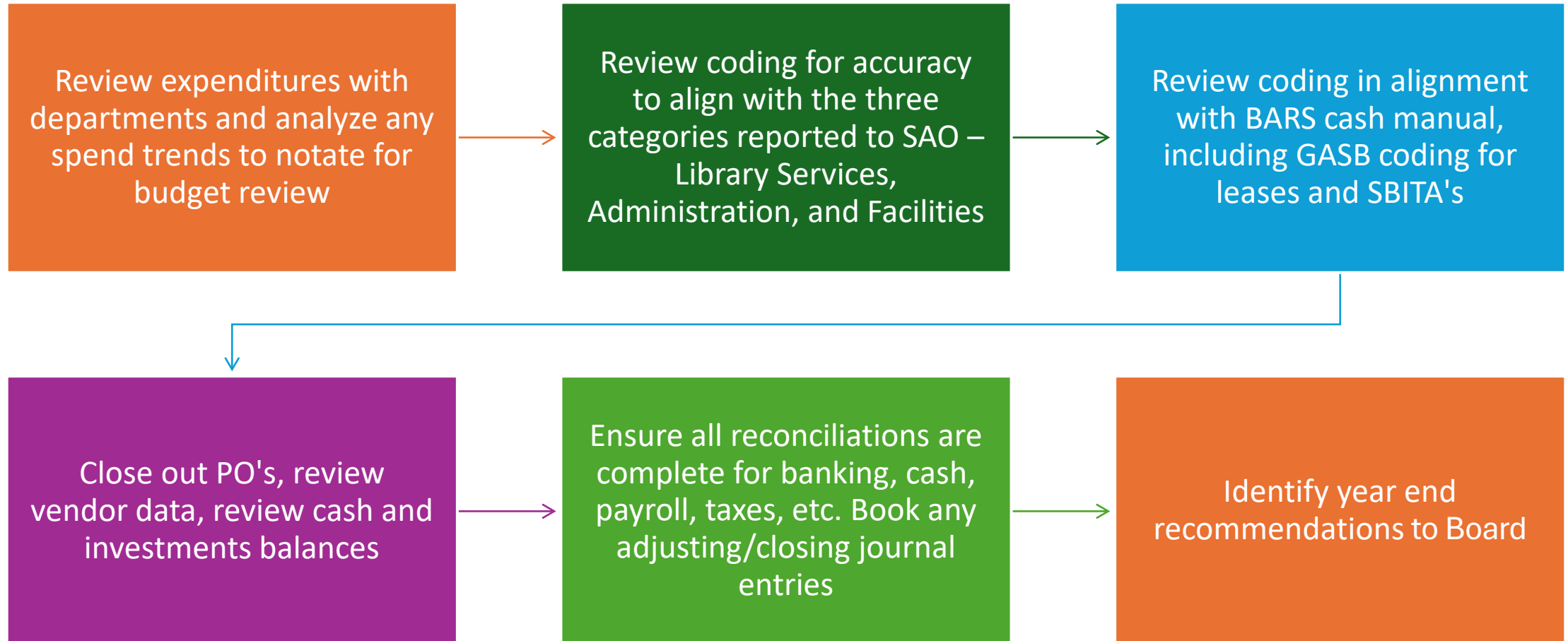
PCLS 2024 Year End Financial Close

Presented by: Mary Stimson, Finance Director

Agenda

- Review Process
- General Fund Revenues
- General Fund Expenses
- Capital Fund
- Cash and Investments
- Recommendations
- Next Steps

Year End Close Review Process



2024 General Fund Revenues

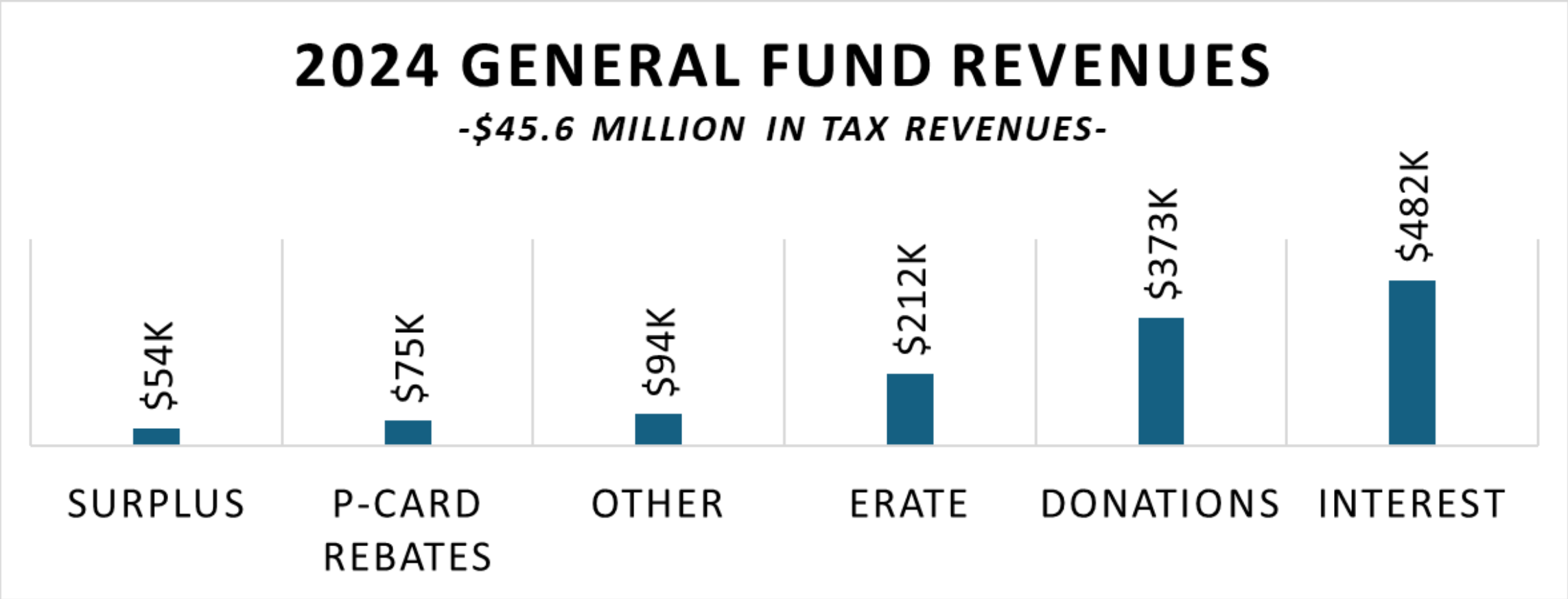
Tax Revenues

ACCOUNT DESCRIPTION	BUDGET	YTD ACTUAL	VARIANCE
311110 PROPERTY TAX--CURRENT	\$44,906,100	\$44,794,600	(\$111,500)
311120 PROPERTY TAX--DELINQUEN	\$530,900	\$523,792	(\$7,108)
311121 PROPERTY TAX--KING COUN	\$60,600	\$168,870	\$108,270
311300 SALE OF TAX TITLE PROPE	\$6,000	\$56	(\$5,944)
317200 LEASEHOLD EXCISE TAX	\$20,000	\$30,751	\$10,751
317400 TIMBER EXCISE TAX	\$63,000	\$99,755	\$36,755
01 TAXES	\$45,586,600	\$45,617,824	\$31,224

Revenues

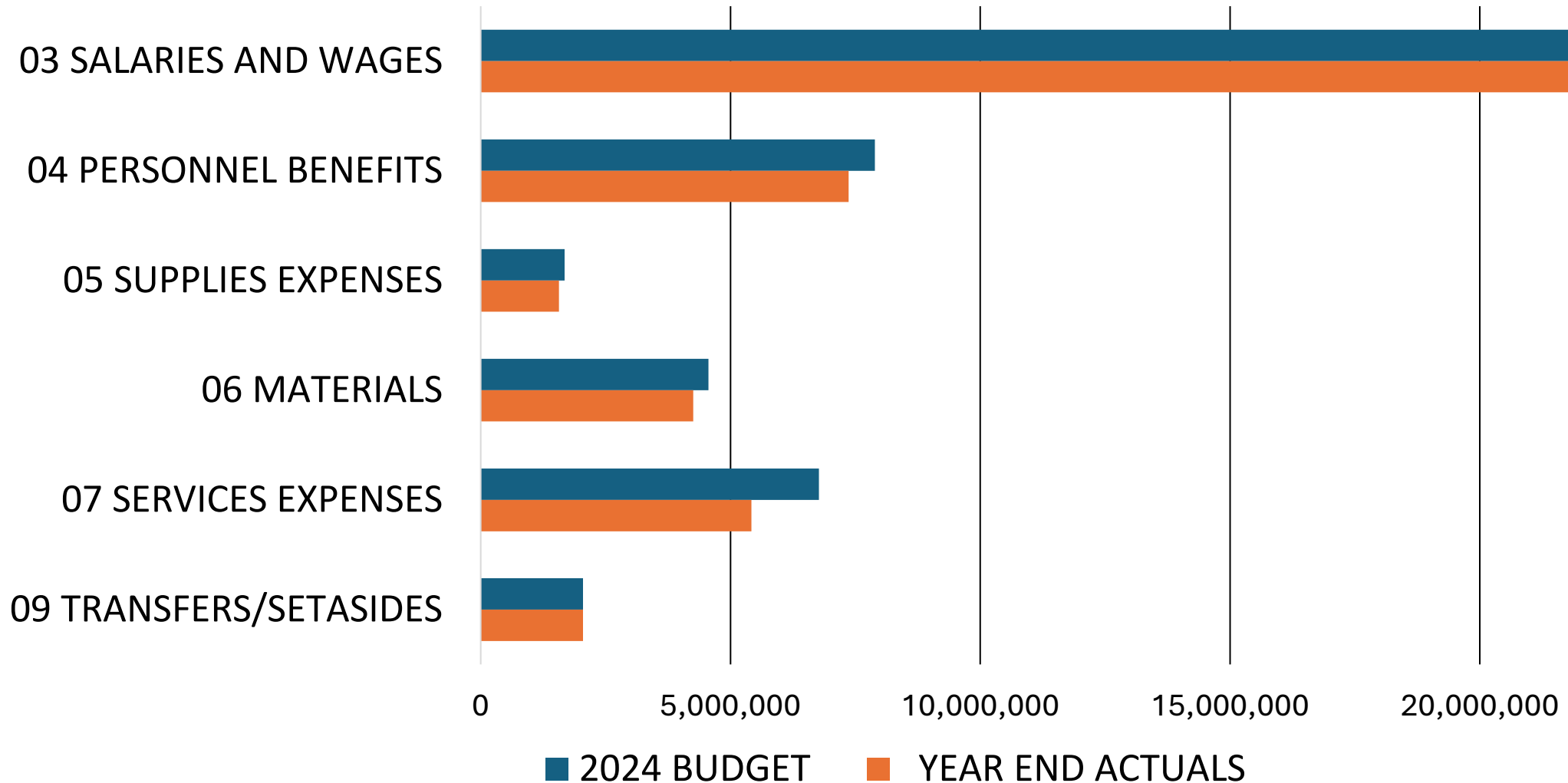
2024 GENERAL FUND REVENUES

-\$45.6 MILLION IN TAX REVENUES-



2024 General Fund Expenditures

General Fund - 2024 Budget Vs. Expenses



Expenses – Salaries and Wages

ACCOUNT DESCRIPTION	BUDGET	YTD ACTUAL	VARIANCE
511000 SALARIES AND WAGES	\$24,630,000	\$22,397,037	(\$2,232,963)
511005 ADDITIONAL HOURS	\$150,000	0	(\$150,000)
511006 SUBSTITUTE HOURS	\$32,000	\$13,617	(\$18,383)
511007 SHIFT DIFFERENTIAL	\$134,000	\$240,837	\$106,837
511009 TUITION ASSISTANCE	\$12,000	\$8,907	(\$3,093)
512000 OVERTIME WAGES	\$67,000	\$48,895	(\$18,105)
519999 ADJ WAGE/SALARY TO MATC	(\$1,127,000)	0	\$1,127,000
03 SALARIES AND WAGES	\$23,898,000	\$22,709,294	(\$1,188,707)

Expenses – Personnel Benefits

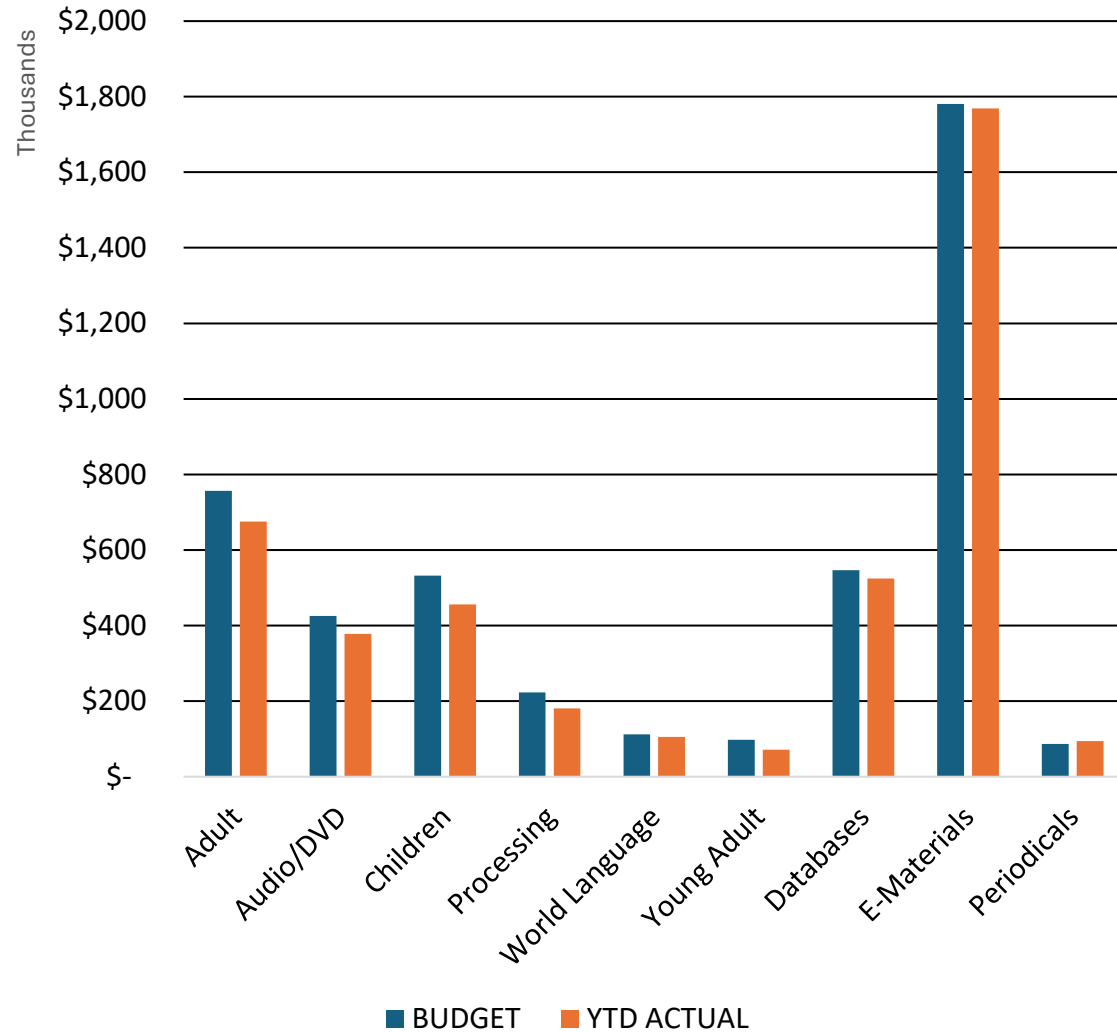
ACCOUNT DESCRIPTION	BUDGET	YTD ACTUAL	VARIANCE
520010 FICA	\$1,895,000	\$1,695,267	\$199,733
520020 MEDICAL INSURANCE	\$3,304,000	\$2,971,306	\$332,694
520021 DENTAL INSURANCE	\$259,000	\$224,050	\$34,950
520022 LIFE AND DISABILITY INS	\$103,000	\$105,158	(\$2,158)
520023 INDUSTRIAL INSURANCE	\$151,000	\$149,538	\$1,462
520030 RETIREMENT	\$2,378,000	\$2,096,024	\$281,976
520040 UNEMPLOYMENT INSURANCE	\$35,000	\$33,299	\$1,701
520041 PAID FML INSURANCE	\$58,000	\$48,007	\$9,993
520091 OTHER BENEFIT	\$75,000	\$42,252	\$32,748
529999 ADJ BENEFITS TO MATCH	(\$369,000)	0	(\$369,000)
PERSONNEL BENEFITS TOTALS	\$7,889,000	\$7,364,901	\$524,099

Expenses – Supplies

Group Description	BUDGET	YTD ACTUAL	VARIANCE
Custodial/Maintenance Supplies	\$206,600	\$187,518	\$19,082
Foundation/Friends Passthrough Supplies	\$145,056	\$178,433	\$(33,376)
Furniture	\$100,000	\$31,518	\$68,482
Office/Operating Supplies	\$326,450	\$305,654	\$20,796
Software	\$672,547	\$643,603	\$28,944
Tech/Hardware Equip	\$226,215	\$217,676	\$8,537
Grand Total	\$1,676,868	\$1,564,402	\$112,465

Expenses – Materials

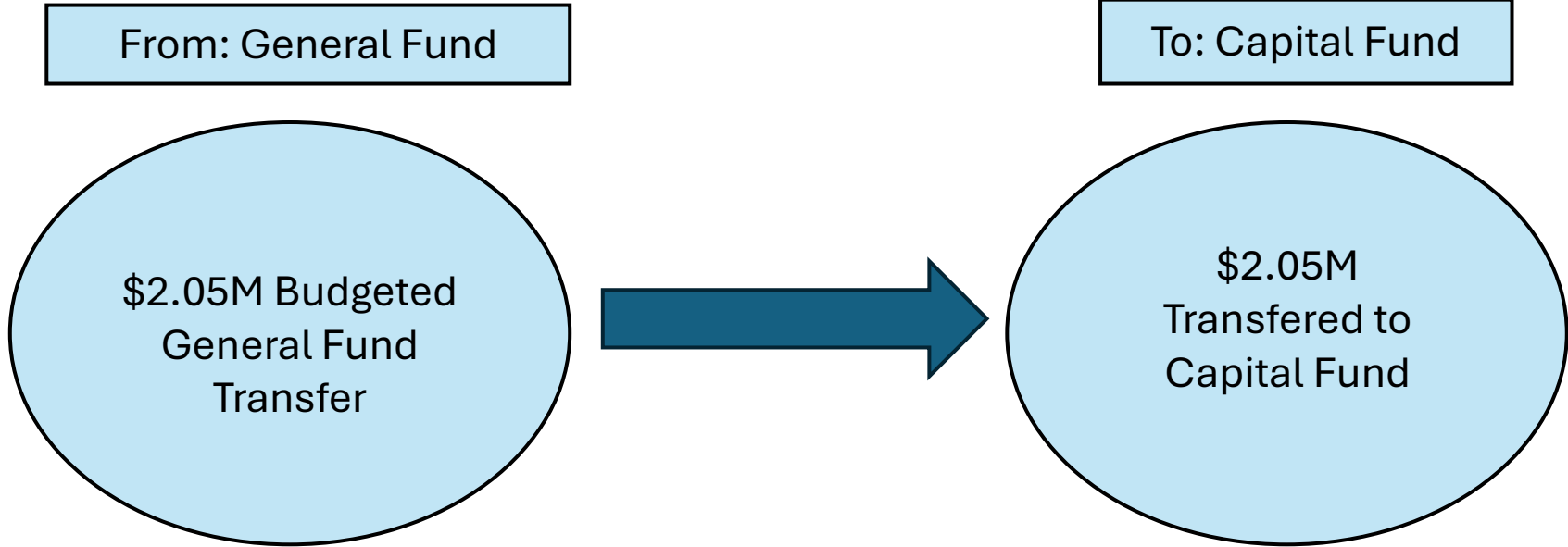
Materials 2024 Expenses



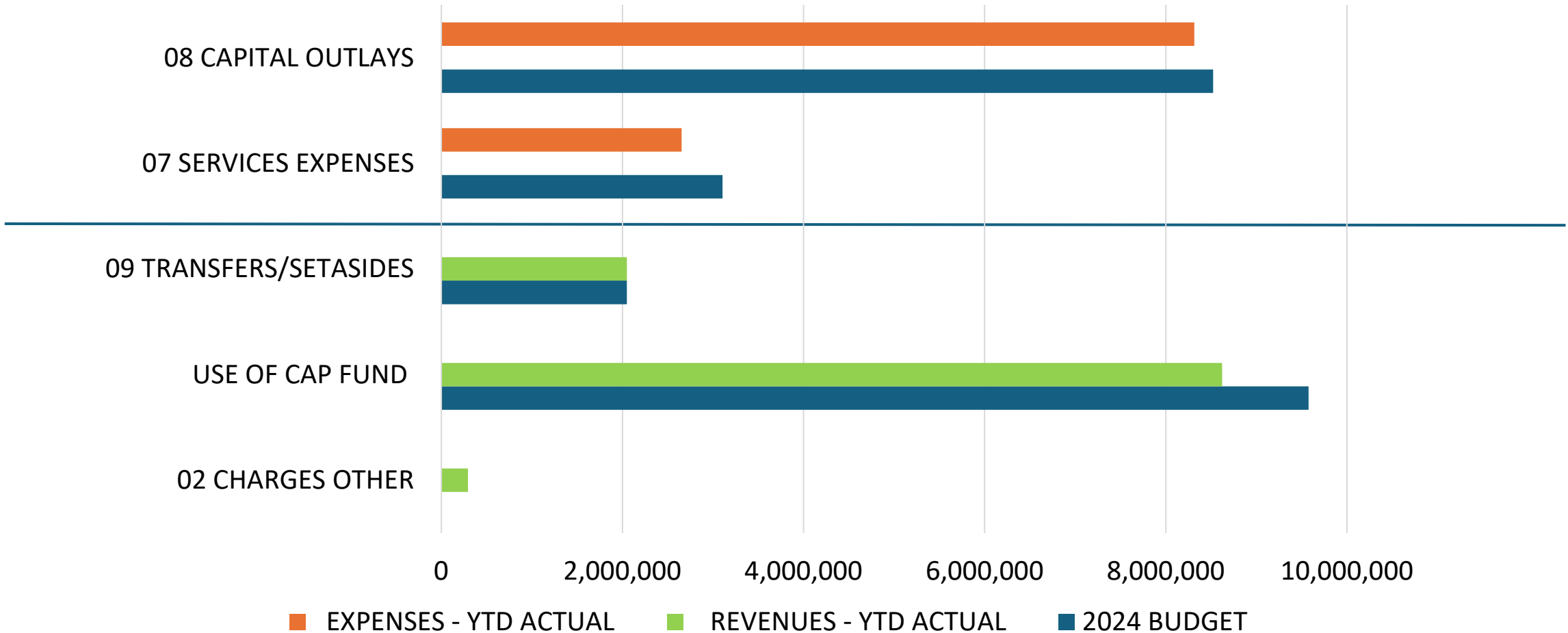
Expenses – Services

Group Description	BUDGET	YTD ACTUAL	VARIANCE
CONFERENCES/MEMBERSHIPS	\$141,943	\$114,783	\$27,160
CONTINGENCY	\$1,097,945	\$-	\$1,097,945
CONTRACTORS/SERVICES	\$1,240,594	\$1,153,231	\$87,362
FEES	\$173,510	\$171,186	\$2,324
INSURANCE	\$300,000	\$348,796	\$(48,796)
LEASES	\$1,339,725	\$1,360,850	\$(21,125)
REPAIRS/MAINTENANCE	\$1,007,397	\$843,610	\$163,787
TELECOM	\$830,298	\$895,210	\$(64,912)
TOLLS/MILEAGE	\$144,623	\$122,726	\$21,897
UTILITIES	\$493,500	\$408,830	\$84,670
Grand Total	\$6,769,535	\$5,419,222	\$1,350,312

Expenses - 2024 Transfers Out

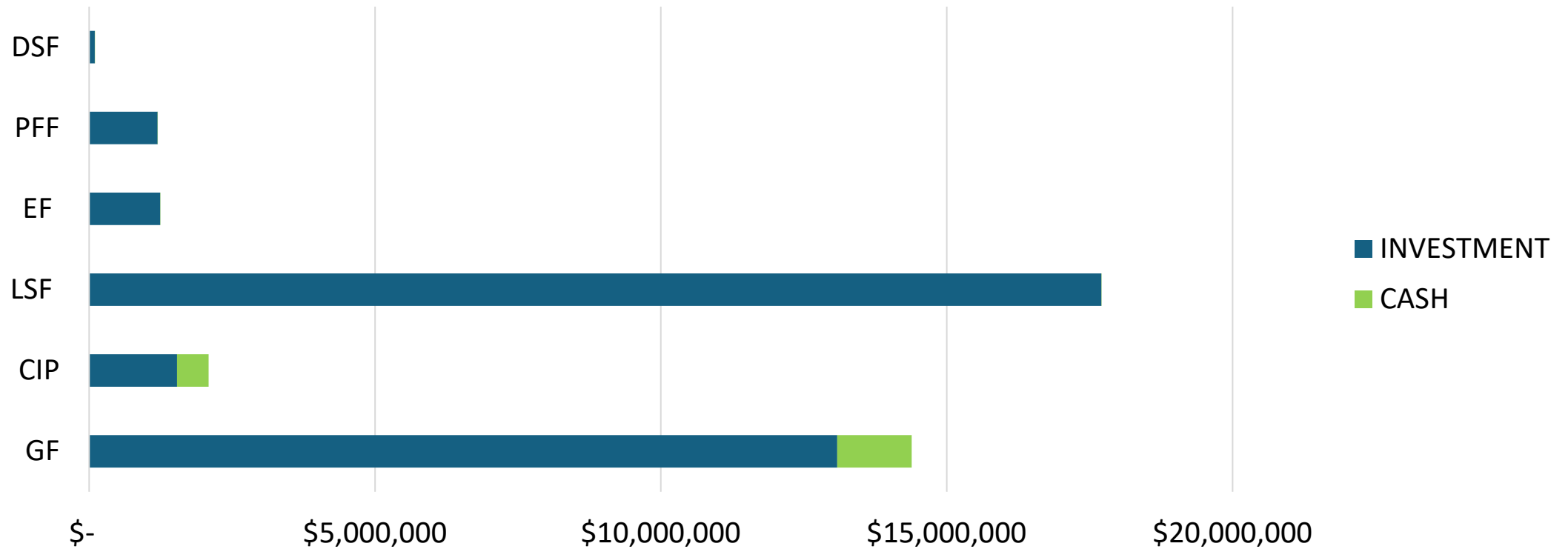


Capital Fund - 2024 Budget Vs. Revenues & Expenses



Cash and Investments by Fund –12/31/2024

2024 Cash & Investments by Fund

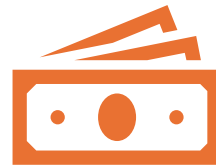


Recommendations



Rescind & Reduce

Rescind resolution 2024-24 and reduce the transfer amount by \$1M (originally \$1.8M from the LSF to \$800K)



Transfer

Transfer \$2M of the General Fund Balance to the Capital Improvements Fund towards Sumner and other Capital Needs



Close

Close the 2024 Fiscal Year

Next Steps



COMPILE CLOSING JE'S AND POST TRANSFERS



ROLL OVER THE BOOKS



FINISH FINALIZING THE SAO REPORTS FOR REVIEW PRIOR TO FILING OUR ANNUAL REPORT

RESOLUTION NO. 2025-05

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT
TO RESCIND RESOLUTION 2024-24 AND REDUCE THE LSF
TRANSFER TO THE GENERAL FUND**

WHEREAS, the Pierce County Rural Library District (“Library”) Board of Trustees has established a Special Revenue Fund called the Levy Sustainability Fund for purposes of accumulating and distributing committed funds during the funding cycle, and

WHEREAS, the Levy Sustainability Fund receives financial support funded by a variety of revenue sources, such as direct tax receipts, General Fund transfers, and any other sources designated for fiscal sustainability, and

WHEREAS, on December 11, 2024, the Board approved Resolution 2024-16 that releases \$1,800,000 in the Levy Sustainability Fund from “committed” to “uncommitted” status and also approved Resolution 2024-24 to transfer the same amount to the General Fund to balance the 2025 budget, effective January 1, 2025, and

WHEREAS, during its August 20, 2024 Special Meeting, the Board reviewed and discussed financial sustainability and requested the Library extend the Levy Sustainability Fund’s useful life, and

WHEREAS, in preparing the financial closing of the 2024 fiscal year, the General Fund recorded a net positive balance of \$3,546,063 and as a result, the Library can reduce 2025’s need from the Levy Sustainability Fund, and

WHEREAS, the Library proposes a reduced transfer from \$1,800,000 to \$800,000 from the Levy Sustainable Fund to the General Fund thereby extending the life of the Levy Sustainable Fund by \$1,000,000, now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:

- (1) Resolution 2024-24 be rescinded, and
- (2) \$800,000 in the Levy Sustainable Fund balance be transferred to the General Fund effective April 1, 2025, and
- (3) \$1,000,000 be hereby declared as “committed” in the Levy Sustainability Fund.

PASSED AND APPROVED THIS 12th DAY OF MARCH 2025.

BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT

Pamela Duncan, Chair _____

Neesha Patel, Vice-Chair _____

Pat Jenkins, Member _____

Abby Sloan, Member _____

Ryan Wheaton, Member _____

RESOLUTION NO. 2025-06

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT
TO TRANSFER A PORTION OF THE GENERAL FUND BALANCE
TO THE CAPITAL FUND**

WHEREAS, the Capital Fund receives financial support from transfers from the General Fund budget, transfers from fund balances, Foundation funds, and other identified sources of revenue, and

WHEREAS, the Board’s fiscal management policy authorizes the transfer of unanticipated revenues and savings to another identified fund, and

WHEREAS, during the 2024 fiscal year, the Library reviewed and identified areas to reduce 2024 expenditures, and at yearend \$3,546,063 was determined available in the General Fund balance, and

WHEREAS, the Library is committed to funding the future Sumner Library and for that purpose desires to use a portion of the financial result stated above, now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:

\$2,000,000 in the General Fund balance be transferred to the Capital Fund for the future Sumner Library and budgeted accordingly, effective April 1, 2025.

PASSED AND APPROVED THIS 12th DAY OF MARCH 2025.

BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT

Pamela Duncan, Chair _____

Neesha Patel, Vice-Chair _____

Pat Jenkins, Member _____

Abby Sloan, Member _____

Ryan Wheaton, Member _____

RESOLUTION NO. 2025-07
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE PIERCE
COUNTY RURAL LIBRARY DISTRICT
TO CLOSE THE 2024 FISCAL YEAR

WHEREAS, on December 13, 2023 the Board of Trustees approved Pierce County Rural Library District’s (“Library”) 2024 fiscal year General Fund budget at \$46,844,600 and Capital Fund budget at \$11,626,800, and

WHEREAS, the Library reviewed fiscal year results and recorded the net of revenues and expenditures for the General Fund as a positive balance of \$3,546,063, and

WHEREAS, the Levy Sustainability Fund, a special revenue fund, deposited no property taxes but recorded \$902,413 in investment interest, thereby improving this fund’s sustainability to \$17,707,257, and

WHEREAS, from the 2024 fiscal year results the Library proposes to reduce the 2025 budgeted transfer by \$1,000,000 from the Levy Sustainability Fund through a separate resolution, and

WHEREAS, the Board approved a set aside of \$1,000,000 to be included in the 2025 General Fund budget for cash flow purposes and we have determined sufficient cash in the General Fund to cover this without the full Levy Sustainability Fund transfer, and

WHEREAS, from the result identified above, the Library has also determined that \$500,000 will remain in the General Fund balance for cash flow purposes, and

WHEREAS, the Library’s Fiscal Management Policy allows the Board of Trustees to consider transferring all or some portion thereof of unanticipated revenues and savings, to any other fund, and

WHEREAS, from the 2024 fiscal year results the Library proposes to also transfer unanticipated revenues and savings of \$2,000,000 from General Fund cash to the Capital Fund through a separate resolution, and

WHEREAS, capital improvement expenditures were less than originally planned and only utilized \$8,622,698 fund balance to pay for capital projects, and

WHEREAS, there were no expenditures in all special revenue funds, as planned, and

WHEREAS, the Debt Service Fund is passive and only accumulates investment interest, and

WHEREAS, the remaining balances from 2024 results in the special revenue funds and Debt Service Fund, will be “committed” as part of closing the 2024 fiscal year, and

WHEREAS, the remaining balances from 2024 results will reside within their respective funds to be allocated according to need in 2025, now therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:

- (1) All set asides in all special revenue funds and Debt Service Fund be “committed” for each fund’s stated purpose, and
- (2) The 2024 fiscal year is hereby closed.

PASSED AND APPROVED THIS 12th DAY OF MARCH, 2025

BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT	
Pamela Duncan, Chair	_____
Neesha Patel, Vice-Chair	_____
Pat Jenkins, Member	_____
Abby Sloan, Member	_____
Ryan Wheaton, Member	_____

Officers Reports

MEMO



Date: February 25, 2025

To: Chair Pamela Duncan and Members of the Board of Trustees

From: Mary Getchell, Marketing and Communications Director

Subject: February 2025 Special Election Results

Votes in Pierce County failed the tax-related measures in the February 2025 Special Election. In all, 26,861 voters (28.32%) of the 94,865 registered voters cast ballots in the Special Election.

Puyallup School District No. 3-Proposition No. 1 failed due to voter turnout. As a bond, the measure needed validation with at least 40% of the number of registered voters who voted in the 2024 General Election to cast ballots in the February 2025 Special Election. In all, 25,432 voters participated in the election, however for validation, the measure needed 28,216 voters. The bond measure, which also needed to meet the hurdle of 60% + one vote to pass, met that requirement with a 63.36% yes vote. The \$800 million replacement bond would have expanded high schools and replaced elementary schools. It would have maintained the current bond tax rate of \$4.14 per \$1,000 of assessed property. The school district plans to place the same measure on the April 2025 Special Election.

Yes:	16,114	63.36%
No:	9,318	36.64%

Voters in Pierce and Thurston counties said no to Yelm Community Schools - Proposition No. 1. Although voters in both counties turned down the measure, voters in Pierce County soundly defeated the measure with 62.92% of voters casting no ballots. The four-year levy would have replaced educational programs and operations. The levy would have cost property owners an estimated \$2.50 per \$1,000 of assessed value.

Pierce County		
Yes:	525	37.08%
No:	891	62.92%
Total:	1,416	100.00%

Thurston County		
Yes:	3,506	46.78%
No:	3,988	53.22%
Total:	7,494	100.00%

Combined		
Yes:	4,031	45.24%
No:	4,879	54.76%
Total	8,910	100.00%

MEMO



Date: February 25, 2025

To: Chair Pamela Duncan, and Members of the Board of Trustees

From: Mary Stimson, Finance Director

Subject: 2021-2023: Three Year Accountability Audit Update

The Library has successfully completed its 2021-2023 accountability audit in partnership with the Washington State Auditor's Office (SAO). The exit conference for this audit took place earlier this month. We extend our sincere appreciation to the SAO for their time, effort, and thorough reports. Their work plays a crucial role in supporting the Pierce County Library System's ongoing commitment to accountability, transparency, and the responsible stewardship of public tax funds.

Audit Results:

We are pleased to announce that the 2021-2023 accountability audit has concluded with a clean report, confirming that, in the areas examined, the Pierce County Library System has complied with all applicable laws and regulations, as well as our internal policies and guidelines. Additionally, the audit affirms that we have implemented adequate controls to safeguard public resources.

As an organization, the Library holds responsibility for ensuring compliance and protecting public resources from fraud, loss, or abuse. This includes the design, implementation, and ongoing maintenance of internal controls to meet these objectives. Furthermore, any policies and guidelines developed by the Library are subject to scrutiny during the accountability audit process.

For this audit, the SAO examined:

- Munis Software conversion of the General Ledger and Payroll
- Accounts Payable including Credit Cards, Purchase Cards, EFT's and Employee Reimbursement
- Payroll in reference to Overtime and EFT's
- Self insurance related to our Unemployment Compensation
- Open Public Meetings relative to compliance with minutes, meetings, and executive sessions
- Financial Conditions review of any indications of financial distress

You can locate the copy of our 2021-2023 Accountability Audit Report on the SAO website. We rank #3 of all WA State library districts in revenue and expenditures and have filed timely for more than 9 years according to the Washington SAO. As a reminder, we also have our data available on the SAO FIT tool located here: <https://portal.sao.wa.gov/FIT/explore/government/1641>.

Our next fiscal and accountability audit will be aligned in October of 2025 for the 2024 fiscal year.