

PIERCE COUNTY LIBRARY SYSTEM

2025 Budget

Budget Summaries

2025

General Fund (Operating Budget)

Amended Capital Improvement Fund

Election Fund

Property and Facility Fund

Levy Sustainability Fund

Debt Service Fund

2025 GENERAL FUND
- BUDGET -

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

2025 CAPITAL IMPROVEMENT FUND
- AMENDED BUDGET -

Amended	2025	2025	Difference	
March 9, 2025	Final Approved Budget	Amended Budget	Final/Amended	Notes
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Carryforward funds from prior fiscal year				
Use of Fund Balance/Cash Reserves	\$ -	\$ -	\$ -	
TOTAL USE OF FUND BALANCE	\$ -	\$ -	\$ -	
NEW REVENUE				
Transfer from General Fund - 2025 Revenue	\$ 2,000,000	\$ 2,000,000	\$ -	Approved in March - Transferring in April Bond Proceeds going directly to LCFA Received in Feb from FND
Transfer from General Fund - Unspent	\$ -	\$ 2,000,000	\$ 2,000,000	
Sumner LCFA	\$ 11,834,000	\$ 1,430,900	\$ (10,403,100)	
Foundation Cap Planning Funding	\$ 520,000	\$ 520,000	\$ -	
Grants- LCIP	\$ 800,000		\$ (800,000)	
Interest Earnings	\$ 870,000	\$ 870,000	\$ -	
TOTAL NEW REVENUE	\$ 16,024,000	\$ 6,820,900	\$ (9,203,100)	
TOTAL REVENUE/FUND USAGE	\$ 16,024,000	\$ 6,820,900	\$ (9,203,100)	
-- EXPENDITURES --				
CURRENT BUILDING IMPROVEMENTS				
Buckley Pierce County Library Site Evaluation	\$ 112,000	\$ 50,000	\$ (62,000)	Cost was less than anticipated
Lakewood Pierce County Library Demo	\$ 30,000	\$ 31,300	\$ 1,300	Completing this project this year
Door replacement	\$ -	\$ 100,000	\$ 100,000	
Facilities Condition Assessment Needs/Consultants	\$ 1,290,000	\$ 1,290,000	\$ -	
TOTAL CURRENT BUILDING IMPROVEMENTS	\$ 1,432,000	\$ 1,471,300	\$ 39,300	
FUTURE BUILDINGS AND OTHER				
Interim Lakewood Pierce County Library	\$ 68,700	\$ 98,700	\$ 30,000	Will be paid out of Sumner LCFA
Sumner Pierce County Library	\$ 13,155,000	\$ 65,000	\$ (13,090,000)	
Other Future			\$ -	
Vehicle purchases	\$ 77,000	\$ 50,000	\$ (27,000)	
Comprehensive Capital Plan Consultant	\$ 371,000	\$ 350,000	\$ (21,000)	
Capital Campaign Consultants	\$ 55,000	\$ 50,000	\$ (5,000)	
Strategic Planning	\$ 4,000	\$ 14,000	\$ 10,000	
COM Public Opinion poll	\$ 50,000	\$ 50,000	\$ -	
Rebrand Consultant	\$ 80,000	\$ 80,000	\$ -	
TOTAL FUTURE BUILDINGS AND OTHER	\$ 13,860,700.00	\$ 757,700.00	\$ (13,103,000.00)	
TECHNOLOGY UPDATES				
Facilities Work Order System	\$ -	\$ -	\$ -	Approved contract in March- Originally netted erate returns against expenses in budget request
Meeting Room Technology	\$ 99,000	\$ 85,000	\$ (14,000)	
Digital Signage Upgrades	\$ 77,000	\$ 70,000	\$ (7,000)	
Network Infrastructure Upgrades	\$ 220,000	\$ 760,000	\$ 540,000	
TOTAL TECHNOLOGY PROJECTS	\$ 396,000	\$ 915,000	\$ 519,000	
CONTINGENCY	\$ 335,300	\$ 150,000	\$ (185,300)	
INCREASE TO SET-ASIDES/FUND BALANCE	\$ -	\$ 3,526,900	\$ 3,526,900	
TOTAL EXPENDITURES	\$ 16,024,000	\$ 6,820,900	\$ (9,203,100)	
NET OF REVENUE AND EXPENDITURES	\$ -	\$ -	\$ -	

2025 ELECTION FUND - BUDGET -

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

2025 PROPERTY AND FACILITY FUND

- BUDGET -

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

2025 LEVY SUSTAINABILITY FUND - BUDGET -

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

2025 DEBT SERVICE FUND - BUDGET -

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