

AGENDA

Regular Meeting of the Pierce County Library System Board of Trustees October 8, 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 October 8. Written comments must be provided 24 hours prior to the meeting.*

Proclamation: National Friends of the Library Proclamation – Pamela Duncan

Staff Presentation: Facilities Department – Kristina Cintron, Facilities Director

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 September 10, 2025, Regular Meeting
2. Approval of September Payroll, Benefits, and Vouchers
3. Resolution 2025-15: To Declare Furnishings and Equipment Surplus to Public Service Needs
4. Approval of Sole Sourcing to Vertiv

Reports

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

Unfinished Business

1. Strategic Implementation Plan Quarterly Update

New Business

1. 2026 Unbalanced Budget
 - a. Preliminary Levy Certificate and Implicit Price Deflator
2. 501(c)(3) Status Dissolution **[ACTION]**
3. 2024 State Auditor's Office Unaudited Annual Report
4. Proposed 2026 Board Meeting Schedule
5. Standardized Branch Hours Beginning January 2026

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

1. 2025 Work Plan Status Update
2. E-Rate Cybersecurity Grant Update
3. 2024 IRS 990 Tax Return
4. 2025 Summer Reading Report

Announcements/Trustee Comments

Adjournment **[ACTION]**

MEMO



Date: September 22, 2025

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

From: Rachel McDonald, Programs and Services Manager, Community Engagement

Subject: National Friends of Libraries Week 2025

Thank you to the Pierce County Library System's Friends of the Library for their dedication and support of Library services across Pierce County.

October 19-25, 2025, marks the 20th annual National Friends of Libraries Week. This week celebrates Friends organizations for their generous contributions of time and resources to libraries. Pierce County Library System is grateful for the ongoing support provided by its 14 Friends organizations which help enhance library service for Pierce County communities.

Friends of the Library play a vital role by:

- Advocating for and raising public awareness of library services, needs and goals,
- Fundraising through book sales and other activities, and
- Supporting library programs and spaces that promote learning and community connection.

Over the next few months, we look forward to providing our Friends organizations with training and resources around advocacy that will further strengthen our partnership with these important groups. In early 2026, each Friends organization will receive a customized annual impact report that will tell the story of the impact of their funding and advocacy for the Library in their community.

In recognition of their significant contributions, and to celebrate National Friends of Libraries Week, the Pierce County Library System Board of Trustees are invited to proclaim October 19-25, 2025, as "Friends of Libraries Week" in Pierce County, Washington.

Friends of Libraries Week

Proclamation of the Pierce County Library System Board of Trustees in recognition of the Pierce County Library System's 14 Friends of the Library organizations.

Whereas, the Friends of Pierce County Libraries raise funds through book sales and other activities to enhance Library programs, services, spaces, and customer experiences;

Whereas, the Friends advocate for and raise awareness of Library programs, services, needs and goals within the community;

Whereas, the Friends' gift of time and enthusiastic commitment to the Pierce County Library System exemplifies strong volunteerism, fostering positive civic engagement and contributing to the betterment of Pierce County communities;

NOW, THEREFORE, be it resolved that the Pierce County Library System Board of Trustees proclaims October 19-25, 2025, as

Friends of Libraries Week

in Pierce County, Washington,

and encourages everyone to join a Pierce County Friends of the Library organization, while expressing gratitude to the Friends for their time and resources, which strengthen the Library and Pierce County communities.

PROCLAIMED this day, Wednesday, October 8, 2025.



Consent Agenda

**BOARD OF TRUSTEES
PIERCE COUNTY LIBRARY SYSTEM
MEETING MINUTES – SEPTEMBER 10, 2025**

CALL TO ORDER

Pam Duncan, Chair called to order the regular meeting of the Pierce County Rural Library District Board of Trustees at 3:30 pm. Board members present were Pam Duncan, Neesha Patel, Ryan Wheaton, and Abby Sloan. Pat Jenkins joined the meeting at 3:36 pm. The meeting was conducted in person, with the option of virtual attendance.

PUBLIC COMMENT

Public comments were offered by Library customers India La Motte, Mandy Darmody, Faith Smith, Luke Senesac and Sue Molver; and Library staff members Q Gabumpa and Yuri Button.

STAFF PRESENTATION

Finance Department – Mary Stimson, Finance Director provided an overview of the department, highlighting cost efficiencies, accomplishments, and plans for future optimizations.

CONSENT AGENDA

1. Approval of Minutes of August 13, 2025, Regular Meeting
2. Approval of August Payroll, Benefits, and Vouchers
3. Resolution 2025-13: To Declare Furnishings and Equipment Surplus to Public Services Needs

Items 4 and 5 (Resolution 2025-14: To Designate Primary and Alternate Signatory, Investment, and Auditing Officers and the approval of SiteCrafting Sole Source Contract and Purchase Order) were removed from the consent agenda to New Business for further discussion.

Trustee Wheaton moved for approval of items 1-3 of the consent agenda as presented. Trustee Patel seconded the motion. Motion carried.

REPORTS

Executive Director Report — Executive Director Gretchen Caserotti stated that the Library Card design contest is in progress. She provided information about resources acquired from a recent workshop organized by the Nonprofit Association of Washington. She also mentioned that planning for the Sumner groundbreaking is underway.

UNFINISHED BUSINESS

Lakewood Property Feasibility Study Report — Johnston Architects presented findings from the Lakewood site study, outlining zoning and parking constraints and recommending preservation of agricultural areas as a key asset. The study focused on defining site parameters, not building designs, with proposed facility sizes ranging from 15,000 to 30,000 square feet. Cost estimates were based on comparable library projects. Final concepts will be completed in early October, incorporating feedback and informing the draft Comprehensive Capital Plan.

NEW BUSINESS

Budget Optimizations/Cost Savings — Director Stimson shared an overview of initiatives the Library has undertaken to optimize operations and reduce ongoing costs.

Estimated 2025 Property Values for 2026 Tax Levy — Director Stimson reported the Library could expect approximately \$450,000 in property tax revenue and approximately \$300,000 from new construction, which is significantly lower than projected. The mill rate will be between 33.2 and 33.7 cents per \$1,000 of assessed value.

Resolution 2025-14: To Designate Primary and Alternate Signatory, Investment, and Auditing Officers — *Trustee Wheaton moved for approval of Resolution 2025-14: To Designate Primary and Alternate Signatory, Investment, and Auditing Officers. Trustee Sloan seconded the motion. Motion carried.*

Approval of SiteCrafting Sole Source Contract and Purchase Order — Executive Director Caserotti requested board approval to contract SiteCrafting for communications support, using funds reallocated from the vacant Marketing and Communications Director position. *Trustee Sloan moved to approve the Library to sole source the Marketing and Communications assessment and consulting work to of the SiteCrafting and approve a Purchase Order for an estimated cost not to exceed \$55,000. Trustee Wheaton seconded the motion. Motion carried.*

EXECUTIVE SESSION

The Board of Trustees recessed at 5:10 pm to Executive Session, per RCW 42.30.110, to discuss the performance of a public employee and to discuss current or potential litigation with legal counsel for approximately 20 minutes. Chair Duncan extended until 5:41 pm. The session ended at 5:41 pm.

Trustee Wheaton left the meeting at 5:30 pm.

NEW BUSINESS (CONT.)

Executive Director Salary Agreement — *Trustee Sloan moved to authorize a representative of the Board to negotiate the 2026 Executive Director Salary Agreement. Trustee Jenkins seconded the motion. Motion carried.*

ANNOUNCEMENTS

Stories and Voices programs celebrating Hispanic and Latinx heritage will be held at branches from September 15 to October 15, 2025.

ADJOURNMENT

The meeting adjourned at 5:47 pm on motion by Trustee Sloan, seconded by Trustee Jenkins.

Gretchen Caserotti, Secretary

Pamela Duncan, Chair

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

	<u>Warrant Numbers</u>	<u>Date(s)</u>	<u>Amount</u>
Electronic Payments - Payroll & Acct Payable		9/5/2025	\$ 1,049,197.24
Electronic Payments - Payroll & Acct Payable		9/22/2025	\$ 1,057,077.18
Accounts Payable Warrants	708389 - 708470	9/5/2025 - 9/26/2025	\$ 999,202.75
Total:			<u><u>\$ 3,105,477.17</u></u>

As of 10.1.2025

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@piercecountylibrary.org
Comments: 9/05/25 Payroll

Withdrawal Date: 9/5/2025

Company	Description	Revenue/Spend Category	Cost Center	Fund	Business Unit	Total
PCL_Company	FIT EE and EIC	237100	CC_Library_District	697-00	5100000	\$ 90,709.37
PCL_Company	FICA EE and Medicare	237100	CC_Library_District	697-00	5100000	\$ 71,710.98
PCL_Company	FICA ER and Medicare	237100	CC_Library_District	697-00	5100000	\$ 71,710.98
PCL_Company	DIR DEP	237100	CC_Library_District	697-00	5100000	\$ 677,615.62
PCL_Company	Deferred Comp. Plan	237100	CC_Library_District	697-00	5100000	\$ 17,095.23
PCL_Company	DRS (PERS) EE	237100	CC_Library_District	697-00	5100000	\$ 55,787.90
PCL_Company	DRS (PERS) ER	237100	CC_Library_District	697-00	5100000	\$ 53,006.07
PCL_Company	VOYA	237100	CC_Library_District	697-00	5100000	\$ 4,023.32
PCL_Company	H.S.A Employee Deductions	237100	CC_Library_District	697-00	5100000	\$ 2,775.27
PCL_Company	H.S.A Employer Contribution	237100	CC_Library_District	697-00	5100000	\$ 4,762.50
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	Umqua Bank Analysis Fees (Qtrly)	237100	CC_Library_District	697-00	5100000	\$ -
					Total Deposit	\$ 1,049,197.24

Certification:

Stacy Karabotsos
Signature (Department Designee)

8/19/2025
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: 9/22/25 Payroll

Withdrawal Date: 9/22/2025

Company	Description	Revenue/Spend Category	Cost Center	Fund	Business Unit	Total
PCL_Company	FIT EE and EIC	237100	CC_Library_District	697-00	5100000	\$ 89,797.31
PCL_Company	FICA EE and Medicare	237100	CC_Library_District	697-00	5100000	\$ 71,769.32
PCL_Company	FICA ER and Medicare	237100	CC_Library_District	697-00	5100000	\$ 71,769.32
PCL_Company	DIR DEP	237100	CC_Library_District	697-00	5100000	\$ 682,753.68
PCL_Company	Deferred Comp. Plan	237100	CC_Library_District	697-00	5100000	\$ 17,428.34
PCL_Company	DRS (PERS) EE	237100	CC_Library_District	697-00	5100000	\$ 56,338.09
PCL_Company	DRS (PERS) ER	237100	CC_Library_District	697-00	5100000	\$ 53,482.44
PCL_Company	VOYA	237100	CC_Library_District	697-00	5100000	\$ 4,023.32
PCL_Company	H.S.A Employee Deductions	237100	CC_Library_District	697-00	5100000	\$ 2,775.27
PCL_Company	H.S.A Employer Contribution	237100	CC_Library_District	697-00	5100000	\$ 4,762.50
PCL_Company	H.S.A Employee Fee	237100	CC_Library_District	697-00	5100000	\$ 186.40
PCL_Company	Department of Revenue	237100	CC_Library_District	697-00	5100000	\$ 1,991.19
PCL_Company	Umqua Bank Analysis Fees (Qtrly)	237100	CC_Library_District	697-00	5100000	\$ -
					Total Deposit	\$ 1,057,077.18

Certification:

Stacy Karabotsos
Signature (Department Designee)

9/17/2025
Date

Comments:

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	VENDOR NAME	OBJECT	DESCRIPTION	UNCLEARED	CLEARED	CLEAR DATE
708389	09/05/2025	2864	AMAZON CAPITAL SERVICES	531002	OFFICE/OPERATING SUPPLIES	0.00	1,454.00	09/09/2025
708390	09/05/2025	341	BAKER & TAYLOR	534237	MATERIALS - Adult & Children's Books	0.00	5,338.09	09/11/2025
708391	09/05/2025	427	BLACKSTONE PUBLISHING	534020	MATERIALS - Adult AV - Audiobooks	0.00	155.76	09/11/2025
708392	09/05/2025	432	CITY OF BONNEY LAKE , WA	547030	BLK WATER;ACCT#1-99-204000-00	0.00	614.11	09/09/2025
708393	09/05/2025	638	CITY OF BUCKLEY	547020	BUC WATER;ACCT#1489.0 & 1489.1;WATER, SEWER	0.00	613.58	09/11/2025
708394	09/05/2025	3150	CRYSTAL SPRINGS	531002	DUPONT WATER - DELIVERY & RENTAL	0.00	62.17	09/15/2025
708395	09/05/2025	2801	FATBEAM LLC	542012	INTERNET SERVICES - All Branches	0.00	22,407.53	09/10/2025
708396	09/05/2025	482	HERMANSON COMPANY LLP	564200	PARKLAND HVAC HP-4 REPLACEMENT	0.00	27,987.70	09/09/2025
708397	09/05/2025	703	INGRAM LIBRARY SERVICES	534110	MATERIALS - Adult, YA Fiction and Children's Books	0.00	14,300.91	09/11/2025
708398	09/05/2025	710	IRON MOUNTAIN INC	541020	2025 ANNUAL - SECURE DOCUMENT DESTRUCTION - SYSTEM	0.00	181.45	09/11/2025
708399	09/05/2025	2507	JOAQUIN'S TREE EXPERT COMPANY INC	548000	GRAHAM TREE STUMP GRINDING	0.00	2,810.60	09/11/2025
708400	09/05/2025	3045	MONARCH LANDSCAPE WA, LLC	548010	LANDSCAPING MAINTENANCE- SYSTEM	0.00	1,396.13	09/10/2025
708401	09/05/2025	228	MULTICULTURAL BOOKS & VIDEOS	534740	MATERIALS - World - Tagalog	0.00	1,512.00	09/11/2025
708402	09/05/2025	510	OCLC INC	541650	IFM Debits & IFM Admin Fee; Aug. 2025	0.00	20.26	09/11/2025
708403	09/05/2025	1037	PIERCE COUNTY SEWER	547030	ACL, LWD, PKS, SMT, UP SEWER	0.00	1,740.34	09/15/2025
708404	09/05/2025	91	SCHOLASTIC INC	534305	MATERIALS - Databases	0.00	7,110.00	09/10/2025
708405	09/05/2025	2097	SENTINEL PEST CONTROL	548010	ANNUAL 2025 SENTINEL PEST CONTROL MONTHLY SERVICE	0.00	262.48	09/12/2025
708406	09/05/2025	672	CITY OF UNIVERSITY PLACE	547040	CIVIC BUILDING UTILITIES;SEP 25	0.00	128.03	09/11/2025
708407	09/05/2025	618	WALTER E NELSON CO OF WESTERN WASHINGTON	531010	ANNUAL CUSTODIAL SUPPLIES 2025	0.00	2,437.67	09/09/2025
708408	09/05/2025	811	WCP SOLUTIONS	531004	PAPER PRODUCTS BLANKET PURCHASE ORDER - 2025 -	0.00	194.80	09/09/2025
708409	09/05/2025	2015	WEX BANK	532000	ANNUAL 2025 WEX FUEL CARDS	0.00	3,382.09	09/10/2025
708410	09/05/2025	314	AFSCME AFL-CIO	231920	Payroll Run 2 - Warrant 090525	0.00	15,172.56	09/29/2025
708411	09/05/2025	335	AWC EMPLOYEE BENEFIT TRUST	231540	Payroll Run 2 - Warrant 090525	0.00	305,151.61	09/19/2025
708412	09/05/2025	530	PACIFICSOURCE ADMINISTRATORS	231543	Payroll Run 2 - Warrant 090525	0.00	1,945.95	09/25/2025
708413	09/05/2025	1810	PIERCE COUNTY LIBRARY FOUNDATION	231930	Payroll Run 2 - Warrant 090525	0.00	382.50	09/17/2025
708414	09/12/2025	2864	AMAZON CAPITAL SERVICES	531002	OFFICE/OPERATING SUPPLIES, CUSTODIAL SUPPLIES	0.00	2,210.37	09/16/2025
708415	09/12/2025	2143	AWARDCO INC	531002	RECOGNITION AWARDCO FEES FOR POINTS	0.00	200.00	09/18/2025
708416	09/12/2025	341	BAKER & TAYLOR	534220	MATERIALS - Adult & Children's Books	0.00	11,919.11	09/16/2025
708417	09/12/2025	998	CINTAS CORPORATION LOC 461	548010	ANNUAL 2025 SERVICE FOR CUSTODIAL LAUNDRY- SYS	0.00	862.70	09/23/2025
708418	09/12/2025	124	WASHINGTON TECHNOLOGY SERVICES	542010	ACC#G15-000; AUG 2025	0.00	585.00	09/23/2025
708419	09/12/2025	2428	EMC RESEARCH INC	541020	EMC RESEARCH PUBLIC OPINION POLL	24,100.00	0.00	
708420	09/12/2025	3007	EVERGREEN FIRE ALARMS LLC	548010	FIRE AND SECURITY INSPECTION SRVC (6/1/25-5/31/26)	0.00	657.00	09/17/2025
708421	09/12/2025	3279	EXTERPRISE LLC	541020	2025 EXTERPRISE CONSULTING SUPPORT FOR SERVICENOW	0.00	3,500.00	09/18/2025
708422	09/12/2025	402	FIRGROVE MUTUAL WATER COMPANY	547020	SH WATER;ACCT#008359-000;6/3-8/8/25	0.00	1,275.62	09/17/2025
708423	09/12/2025	1048	GANSANGO DANCE	541010	GANSANGO, AFRICA SHOWCASE, SRP, 8/16 AT FIF, 8/13	0.00	3,850.00	09/17/2025
708424	09/12/2025	703	INGRAM LIBRARY SERVICES	534110	MATERIALS - Adult & Children's Books	0.00	17,062.58	09/22/2025
708425	09/12/2025	710	IRON MOUNTAIN INC	541020	CONTRACTURAL SERVICES-DOCUMENT STORAGE (2018-2027)	0.00	190.97	09/17/2025
708426	09/12/2025	3289	VIJAYA JONNALAGADDA	541004	2025 VIJAYA JONNALAGADDA CONSULTING	0.00	2,175.00	09/23/2025
708427	09/12/2025	1886	LAMAR COMPANIES	544000	ADVERTISING	0.00	1,835.00	09/19/2025
708428	09/12/2025	211	MIDWEST TAPE LLC	534010	MATERIALS - Adult AV, Children's Audiobooks	0.00	5,599.13	09/18/2025
708429	09/12/2025	3045	MONARCH LANDSCAPE WA, LLC	548010	LANDSCAPE MONTHLY SERVICES (1/1/25-12/31/25)	0.00	10,543.98	09/16/2025
708430	09/12/2025	228	MULTICULTURAL BOOKS & VIDEOS	534725	MATERIALS - World - German	0.00	756.00	09/22/2025
708431	09/12/2025	522	OVERDRIVE INC	534415	MATERIALS - eBooks, eDownloadable Audio	0.00	126,047.88	09/17/2025
708432	09/12/2025	530	PACIFICSOURCE ADMINISTRATORS	549050	MEMBER FEES SEPT 2025	0.00	115.00	09/16/2025
708433	09/12/2025	562	PIERCE COUNTY LIBRARY SYSTEM	549050	BOA fees:\$834.30; KB FEES:\$133.85	0.00	968.15	09/19/2025
708434	09/12/2025	782	QBSI - A XEROX COMPANY	548010	QBSI/XEROX MAINTENANCE CLICK CHARGE	0.00	1,605.89	09/30/2025
708435	09/12/2025	85	SARCO SUPPLY LLC	531010	ANNUAL 2025 CUSTODIAL SUPPLIES	0.00	1,057.90	09/18/2025
708436	09/12/2025	2097	SENTINEL PEST CONTROL	548010	ANNUAL 2025 SENTINEL PEST CONTROL MONTHLY SERVICE	0.00	462.42	09/22/2025
708437	09/12/2025	267	SPOKANE PUBLIC LIBRARY	541650	LOST FEES:ILL#227096720	0.00	25.00	09/22/2025
708438	09/12/2025	284	SUMMIT WATER & SUPPLY CO	547020	ACL & SMT WATER; 8/10-09/10/25	0.00	2,431.30	09/16/2025
708439	09/12/2025	605	US BANK	231950	Acc# 4246 0445 5567 9202; P-CARD;9/8/2025	0.00	112,864.98	09/25/2025
708440	09/12/2025	3285	VALSOFT IRELAND LIMITED	591721	COLLECTIONHQ YEARLY SUBSCRIPTION 2025-2026	31,950.00	0.00	
708441	09/12/2025	3194	WAGeworks INC	549050	2025 WELLNESS REIMBURSEMENT / LSA INVOICES AND FEE	0.00	100.00	09/16/2025
708442	09/12/2025	618	WALTER E NELSON CO OF WESTERN WASHINGTON	531010	ANNUAL CUSTODIAL SUPPLIES 2025	0.00	3,426.64	09/17/2025
708443	09/19/2025	2864	AMAZON.COM SERVICES LLC	531002	OFFICE/OPERATING SUPPLIES, TRAINING SUPPLIES, MATERIALS	0.00	4,690.72	09/23/2025

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	VENDOR NAME	OBJECT	DESCRIPTION	UNCLEARED	CLEARED	CLEAR DATE
708444	09/19/2025	2864	AMAZON CAPITAL SERVICES	531000	OFFICE/OPERATING SUPPLIES	0.00	69.27	09/23/2025
708445	09/19/2025	2253	AMY ANDERSON	543012	Per Diem; Digipalooza 2025	0.00	298.00	09/29/2025
708446	09/19/2025	2423	BETA - LAKEWOOD LLC	591720	Ground Lease Oct 2025	42,652.52	0.00	
708447	09/19/2025	998	CINTAS CORPORATION LOC 461	548010	ANNUAL 2025 SERVICE FOR CUSTODIAL LAUNDRY- SYS	431.35	0.00	
708448	09/19/2025	1001	DATA QUEST LLC	541020	BACKGROUND CHECKS	0.00	254.98	09/29/2025
708449	09/19/2025	379	E-RATE EXPERTISE INC	541000	E-RATE PROFESSIONAL SERVICES 2025: CYBER AND FORMS	3,976.00	0.00	
708450	09/19/2025	369	EHS-INTERNATIONAL INC	541060	BUCKLEY LIBRARY WELL INSTALLATION & SAMPLING	0.00	31,616.18	09/25/2025
708451	09/19/2025	370	ELITE PROPERTY INVESTMENTS LLC	591720	DPT Rent, CAM, Sewer, Water, & Fire	0.00	13,995.40	09/26/2025
708452	09/19/2025	455	GORDON THOMAS HONEYWELL LLP	541040	Legal Fees - Review of LWD Lease	0.00	660.00	09/29/2025
708453	09/19/2025	2881	JOHNSTON ARCHITECTS	541060	LAKEWOOD FEASIBILITY STUDY	0.00	16,845.00	09/23/2025
708454	09/19/2025	3045	MONARCH LANDSCAPE WA, LLC	548010	LANDSCAPING MAINTENANCE- SYSTEM	0.00	1,531.03	09/25/2025
708455	09/19/2025	520	CITY OF ORTING	591720	Orting MPC - Lease Payment 10/25	0.00	3,566.66	09/26/2025
708456	09/19/2025	2989	PEER WASHINGTON	541000	PEER WA 2025 INVOICES	0.00	7,916.66	09/25/2025
708457	09/19/2025	3303	SAINT LOUIS PUBLIC LIBRARY	541650	Lost Item; Dandelion on my pillow	43.00	0.00	
708458	09/19/2025	2097	SENTINEL PEST CONTROL	548010	ANNUAL 2025 SENTINEL PEST CONTROL MONTHLY SERVICE	0.00	613.12	09/26/2025
708459	09/19/2025	290	SURPRISE LAKE SQUARE LLC	591720	MIL October 2025 Lease Payment & CAM	0.00	13,184.02	09/24/2025
708460	09/19/2025	811	WCP SOLUTIONS	531004	PAPER PRODUCTS BLANKET PURCHASE ORDER - 2025 -	0.00	57.66	09/23/2025
708461	09/23/2025	313	AFLAC	231590	Payroll Run 2 - Warrant 092225	3,828.34	0.00	
708462	09/23/2025	684	COLONIAL SUPPLEMENTAL INSURANC	231590	Payroll Run 2 - Warrant 092225	0.00	21.16	09/30/2025
708463	09/23/2025	530	PACIFICSOURCE ADMINISTRATORS	231543	Payroll Run 2 - Warrant 092225	1,986.09	0.00	
708464	09/23/2025	1810	PIERCE COUNTY LIBRARY FOUNDATION	231930	Payroll Run 2 - Warrant 092225	0.00	382.50	09/26/2025
708465	09/26/2025	2864	AMAZON CAPITAL SERVICES	531004	OFFICE/OPERATING, MAINTENANCE SUPPLIES, MATERIALS	0.00	5,319.00	09/30/2025
708466	09/26/2025	341	BAKER & TAYLOR	534220	MATERIALS - Adult & Children's Bools	0.00	5,882.60	09/30/2025
708467	09/26/2025	3007	EVERGREEN FIRE ALARMS LLC	562010	AC FIRE DETECTION DEVICE UPGRADE	53,144.17	0.00	
708468	09/26/2025	482	HERMANSON COMPANY LLP	548000	HVAC MAINTENANCE REPAIRS	0.00	535.73	09/30/2025
708469	09/26/2025	3303	SAINT LOUIS PUBLIC LIBRARY	541650	Lost Item; Salt, light & kids:	12.11	0.00	
708470	09/26/2025	2097	SENTINEL PEST CONTROL	548010	ANNUAL 2025 SENTINEL PEST CONTROL MONTHLY SERVICE	549.54	0.00	
						162,673.12	836,529.63	999,202.75

MEMO



Date: October 2, 2025

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

From: Brian Lee, IT Director

Subject: 2025 Technology Surplus and Recycling

The Library surpluses high value items, and recycles low value technology items to reduce no longer needed assets. Staff have identified technology to surplus or recycle that was either at end of support from the manufacturer, or damaged and unusable.

Equipment valued at \$50 or more and in good working order is sent to Department of Enterprise Services to be sold in an auction. Due to the age, condition and estimated value of the remaining equipment, these items are recycled through Green PC. In either case, the Board must declare the items as surplus.

See attachment for details.

ACTION: Move to approve the surplus and recycling of the technology equipment.

Total	Information Technology Surplus Items	estimated value (each)
3	Latitude 3300	\$ 100.00
50	Latitude 3310	\$ 100.00
3	Optiplex 7470	\$ 150.00
1	OptiPlex 7490	\$ 150.00

RESOLUTION NO. 2025-15

**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 8th DAY OF OCTOBER 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

MEMO



Date: October 3, 2025

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

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

Subject: Approval of Sole Sourcing to Vertiv

The Library has received a contract proposal for \$10,240 from Vertiv to provide maintenance for existing on-site Vertiv equipment. Vertiv is the sole provider authorized to service its own equipment at the Library's location.

Due to Vertiv's exclusive service capability, it is recommended that the Board waive the standard bidding requirements and approve a motion to "sole source" this maintenance contract to Vertiv.

The Board is requested to approve by motion to "sole source" the work to Vertiv, as

1. The work will cumulatively exceed the \$10,000 threshold for competitive selection requirements,
2. Vertiv is the only organization that can provide maintenance for Vertiv equipment.

BOARD ACTION: Move to approve the Library to sole source the Vertiv equipment maintenance to Vertiv.

Executive Director Report (Routine Reports)

MEMO



Date: August 29, 2025

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

From: Gretchen Caserotti, Executive Director

Subject: Executive Director's Report – October 2025

We recently celebrated a major milestone with the groundbreaking ceremony for the new Sumner Library. The event was well-attended by elected officials, dignitaries, donors, community members, and library staff. Heartfelt speeches highlighted the deep community support behind this project. Special thanks to Trustees Duncan, Patel, and Jenkins for attending, and to our staff for their outstanding preparation and hosting.

The Foundation's capital campaign continues to make strong progress. Congratulations to the team for securing a generous \$300,000 gift toward our goal. The Foundation is now at 89.2% to the campaign goal of \$3,000,000 - the largest amount of philanthropic support ever raised for a PCLS project. Please support our annual Pierce County Library Foundation fundraiser, the Trivia Bee, on October 11, 2025. We hope to see you there!

Here is a warmup for trivia competitors: According to multiple studies, for every \$1 invested in public libraries, communities receive approximately how much in economic return through services like job search support, small business resources, and digital literacy training? *

A. \$1–\$2 B. \$2–\$3 C. \$4–\$5 D. \$6–\$7

As construction begins on the Sumner Library, our administrative team is actively collaborating with Gensler and Associates on the Comprehensive Capital Plan. Due to the scope and complexity of the draft, the presentation to the Trustees has been rescheduled to November to allow for thorough staff review and accuracy checks.

This month, Facilities and Capital Projects Director Kristina Cintron and I met with the new leadership at Pierce County Emergency Management (PCEM) to advance Strategic Plan Goal 11. PCLS will partner with PCEM to gather community input at library branches for the 2025 Hazards Mitigation Survey, aimed at enhancing county-wide resilience and reducing disaster impacts.

Following Board approval in September, we've launched our internal communications assessment project with SiteCrafting. We began with a workshop involving the Communications Department and are currently planning a cross-departmental staff workshop to continue this important work.

I've started the City Council presentations with Prairie Ridge, Bonney Lake, and Buckley on the schedule next. It's inspiring to hear from local leaders who bring ideas and enthusiasm from their experiences with libraries in other communities. Their participation and support are deeply appreciated.

Rolling into October, we're preparing to recognize the PCLS Friends of the Library groups during National Friends of Libraries Week 2025 (October 19-25, 2025). As noted in the memo and proclamation this month, the Pierce County Library System thanks its 14 Friends organizations for their vital support through advocacy, fundraising, and volunteerism. Their contributions strengthen library services and community connections across the county. I look forward to connecting with them in person at the annual meeting later this month.

Lastly, I'd like to share a note of gratitude from the Family Resource Center for the Library's contributions to their School Supply Drive. They also featured our partnership in their newsletter, highlighting the services we provide to our communities.

Partner spotlight

Thank you, Pierce County Library System!

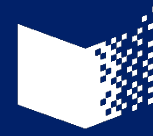


A big **thank you** to [Pierce County Library System](#) for collecting tons of school supplies during their School Supply Drive in August!

These generous donations help [Family Resource Centers](#) across Pierce County get much-needed items into the hands of students and families as the busy school year begins. We appreciate your partnership and support!

***Correct Trivia Answer: C. \$4-\$5**

Public Services Report



Pierce County
Library System

Information & Imagination

Library at a Glance: August 2025 YTD Key Performance Indicators

Cardholders 355,887 ↑ +8.8%	YTD Users - Physical 1,017,321 ↑ +4%	YTD Circulation - Digital 1,821,054 ↑ 4.11%
YTD Circulation - Physical 1,539,500 ↓ -12.81%	YTD Number of Youth Programs 1,777 ↑ +12%	YTD Youth Program Attendees 36,212 ↑ +5%
YTD Number of Adult Programs 834 ↑ +22%	YTD Adult Program Attendees 6,684 ↑ +9%	

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

In Focus: August 2025 Service Highlight

Public Services Highlight: Meeting Families Where They're At—with Anytime Resources

Pierce County Library System offers flexible, on-your-time services for families and educators—supporting learning and connection beyond the calendar.

Self-directed Anytime Programs engage children and tweens during visits, sparking curiosity and confidence through self-guided discovery.

Digital Collections & Online Resources are available 24/7, and feature multilingual stories, audiobooks, and educator-created tools for learning and play.

Curated Early Learning Resources includes guides, booklists, and calendars that support literacy at home, in classrooms, and during visits with shared online and through trusted partners like KBTC, Bethel Schools, and Clover Park.

Virtual Programs reach families facing barriers to in-person visits.

Statistics

- Youth-focused Databases
 - **2023: 83,650** uses
 - **2024: 192,372** uses
 - **2025 (Jan-June): 181,148** uses
- Virtual Story Times
 - **34** sessions (August 2024-2025)
 - **584** children and caregivers in attendance
- Anytime Activities/Programs
 - **300+** programs a year (1-2 per month at most locations)

Stories of Impact

Two families visited the Library for the first time after receiving the Library's early learning guides through Bonney Lake's Early Childhood Education and Assistance Program (ECEAP) outreach.

A family support worker shared that this resource has become a popular take-home tool during their outreach visits, strengthening family connections with the Library.

Looking Ahead

Events to Know About

Disaster Preparedness Training – Pierce County Emergency Management: Thursday, October 9, 4:00pm-5:00pm; University Place

DSHS Services:

- Friday, October 10, 10:00am-2:00pm; South Hill
- Wednesday, October 29, 10:00am-2:00pm; Parkland/Spanaway

Mambo 2 Hip Hop with Annabel Quintero – A Stories and Voices Program – Tuesday, October 14 5:30pm-6:45pm; Steilacoom

Personal Finance: Preventing & Recovering from Scams & Fraud – A Financial Literacy program

- Wednesday, October 15, 1:00pm-2:30pm; University Place
- Thursday, October 16, 3:00pm-4:30pm; Milton/Edgewood

Aztec Motif Sarafe Paper Art – A Stories and Voices program – Friday, October 17, 1:00pm-2:00pm; Sumner

A Science and Sustainability Program – Designing your Landscape with PNW Natives – Monday, October 20, 5:30pm-6:30pm; Interim Lakewood

Customer Impact and Community Engagement - Stories by Location

Fife: A customer expressed appreciation for the availability of a meeting room on a Monday as other local library systems are closed on Mondays.

Key Center: A customer leaving with a bag full of puzzles commented, *“The puzzle exchange has been a real budget saver for me. I love coming in and getting a new batch every few weeks.”*

“I have intractable migraine disease. Somedays I spend the whole day in bed. Being able to download and listen to audiobooks has been a lifesaver for me. Thank you for still being here.” -Customer

Parkland/Spanaway: Teen services continue its popularity, with teens showing excitement about Drop-In programs, interest in Teen Council, and positive feedback on the recent Eye-Spy activity. Staff also connected with local schools by setting up an organizational card for Keithley Middle School and organizing the Teen Council Library Club for Washington High School.

Sumner: Staff attended Behavior Bridges, which provides educational and behavioral services to individuals, primarily young people, with autism and related developmental disabilities, were excited to share Summer Reading giveaway books with their teens.

“...[T]he books you brought over are WONDERFUL! The amount and type are just perfect for our needs and I am so grateful to have amazing partners like you in our community. THANK YOU SO MUCH! I can't wait to show everyone and share with our teens! You make such a big difference to us!” - An excerpt from an email sent by the executive director of Behavior Bridges

Tillicum: Staff participated in the Back to School event at the community center and handed out books to more than 150 students.

University Place: A customer commented how much he appreciated the services offered by the library, particularly the printing, free faxing, and being open on Sundays and Mondays. He was dealing with an issue with his health insurance and needed to submit some documents so his son could access services. Our free fax and printing reduced barriers to getting his son access to health insurance.

MEMO



Date: September 19, 2025

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

From: Mary Stimson, Finance Director

Subject: Financial Report – Month Ending August

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:

- 535000. Includes payment of \$20,368.50 to QBSI for minor equipment add-on to the marketing printer.
- 535050. Includes payment to Silkroad Technology Inc for \$32,723.10 for one year of SE recruiting manager software.
- 548000 & 548010. Payment to Hermanson Company LLP for \$23,257.83 for HVAC repairs, and \$30,928.32 for HVAC quarterly maintenance service contracts.
- 545030. Payment for \$101,383.00 to University Place Civic Building for May-August CAM.

Capital Improvement Fund:

- 541020. Payment of \$13,680.23 was made to M. Arthur Gensler JR & Associates for strategy services for 20-year capital plan.
- 541060. Includes payment to Johnston Architects for \$18,411.25 for the Lakewood feasibility study.

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:** 55.6% of the anticipated tax revenue has been received, aligning with the budgeted expectations. The largest collection occurred in April, with another significant inflow anticipated in October.
 - **Other General Fund Revenues:** 104.7% to budget was received. Revenues include 450K in E-rate rebates, 344K investment earnings, 60K FOL donations, 42K in Printer Fees, 48K in P-card rebates, and 51K in miscellaneous revenue.
 - **Capital Improvement Fund Revenue:** Currently, 21.7% of expected revenues have been received.
 - **Salaries and Wages:** Currently on track at 62.8% to budget.
 - **Benefits:** On track at 62.4%.
 - **Supplies:** Currently at 44%, with the \$127K tied to purchase orders (POs) that are encumbered and will be spent throughout the year.
 - **Materials:** 60.6% spent YTD, on track.
 - **Services:** Currently at 65.7%, with \$680.5K in encumbered POs that are expected to be spent throughout the year.
 - **Transfers/Set Asides:** The Board approved a \$2 million transfer from the General Fund to the Capital Fund and an \$800K transfer from the LSF to the General Fund.
 - **Capital Fund:** August Capital Fund expenses include \$33.6K in contractual services and \$20.9K for architectural services.

Financial/Budget Activities

- **990 Draft for Trustee Review-**As indicated in my Officer Report we have the 2024 990 Tax return for Trustee review this month.
- **Unspent Exercise-** Finance partnered with all departments to review budgets and projected spend for remaining of 2025. Internal budget transfers will be booked in September to identify potential Unspent 2025 monies that could be reallocated to the Capital Fund needs.

YEAR-TO-DATE BUDGET REPORT

FOR 2025 08

	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	-25,885,593.08	-232,404.59	.00	-20,652,406.92	55.6%
02 CHARGES OTHER	-1,005,000	-1,005,000	-1,052,450.36	-70,943.27	.00	47,450.36	104.7%
03 SALARIES AND WAGES	25,183,000	25,183,000	15,821,805.39	1,967,251.00	.00	9,361,194.61	62.8%
04 PERSONNEL BENEFITS	8,276,000	8,276,000	5,161,438.89	574,537.20	.00	3,114,561.11	62.4%
05 SUPPLIES EXPENSES	2,146,345	2,142,108	815,954.61	131,797.71	127,017.85	1,199,135.04	44.0%
06 MATERIALS	4,577,125	4,577,125	2,772,650.22	475,470.67	.00	1,804,474.78	60.6%
07 SERVICES EXPENSES	6,160,530	6,164,768	3,371,870.91	537,581.26	680,551.49	2,112,345.10	65.7%
09 TRANSFERS/SETASIDES	1,200,000	1,200,000	1,200,000.00	.00	.00	.00	100.0%
TOTAL GENERAL FUND	0	0	2,205,676.58	3,383,289.98	807,569.34	-3,013,245.92	100.0%
TOTAL REVENUES	-49,343,000	-49,343,000	-27,738,043.44	-303,347.86	.00	-21,604,956.56	
TOTAL EXPENSES	49,343,000	49,343,000	29,943,720.02	3,686,637.84	807,569.34	18,591,710.64	
102 LEVY SUSTAINABILITY FUND							
02 CHARGES OTHER	0	0	-507,922.55	-64,478.25	.00	507,922.55	100.0%
09 TRANSFERS/SETASIDES	0	0	800,000.00	.00	.00	-800,000.00	100.0%
TOTAL LEVY SUSTAINABILITY FUND	0	0	292,077.45	-64,478.25	.00	-292,077.45	100.0%
TOTAL REVENUES	0	0	-507,922.55	-64,478.25	.00	507,922.55	
TOTAL EXPENSES	0	0	800,000.00	.00	.00	-800,000.00	
103 ELECTION FUND							
02 CHARGES OTHER	0	0	-36,733.36	-4,745.77	.00	36,733.36	100.0%
TOTAL ELECTION FUND	0	0	-36,733.36	-4,745.77	.00	36,733.36	100.0%
TOTAL REVENUES	0	0	-36,733.36	-4,745.77	.00	36,733.36	
104 PROPERTY AND FACILITY FUND							
02 CHARGES OTHER	0	0	-35,377.08	-4,570.55	.00	35,377.08	100.0%
TOTAL PROPERTY AND FACILITY FUND	0	0	-35,377.08	-4,570.55	.00	35,377.08	100.0%
TOTAL REVENUES	0	0	-35,377.08	-4,570.55	.00	35,377.08	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 08

201	DEBT SERVICE FUND	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
201 DEBT SERVICE FUND								
02	CHARGES OTHER	0	0	-2,796.97	-359.31	.00	2,796.97	100.0%
	TOTAL DEBT SERVICE FUND	0	0	-2,796.97	-359.31	.00	2,796.97	100.0%
	TOTAL REVENUES	0	0	-2,796.97	-359.31	.00	2,796.97	
301 CAPITAL IMPROVEMENT FUND								
02	CHARGES OTHER	-14,024,000	-2,820,900	-610,750.05	-13,801.12	.00	-2,210,149.95	21.7%
05	SUPPLIES EXPENSES	396,000	915,000	.00	.00	.00	915,000.00	.0%
07	SERVICES EXPENSES	4,661,000	4,585,035	443,002.40	55,876.06	360,404.04	3,781,628.56	17.5%
08	CAPITAL OUTLAYS	10,967,000	1,320,865	341,636.30	5,000.00	286,717.00	692,511.70	47.6%
09	TRANSFERS/SETASIDES	-2,000,000	-4,000,000	-2,000,000.00	.00	.00	-2,000,000.00	50.0%
	TOTAL CAPITAL IMPROVEMENT FUND	0	0	-1,826,111.35	47,074.94	647,121.04	1,178,990.31	100.0%
	TOTAL REVENUES	-16,024,000	-6,820,900	-2,610,750.05	-13,801.12	.00	-4,210,149.95	
	TOTAL EXPENSES	16,024,000	6,820,900	784,638.70	60,876.06	647,121.04	5,389,140.26	
	GRAND TOTAL	0	0	596,735.27	3,356,211.04	1,454,690.38	-2,051,425.65	100.0%

** END OF REPORT - Generated by Olivia Bishop **

Unfinished Business

MEMO



Date: October 2, 2025

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

From: Connie Behe, Deputy Director

Subject: Strategic Implementation Plan Quarterly Update - Q3 2025

This memo outlines progress on the Library's Strategic Plan priorities for Q3 2025, highlighting key achievements, challenges, and next steps to ensure transparency and alignment with Board expectations. While all six top-priority strategies are progressing, we continue to navigate time constraints and competing demands that challenge our pace.

Building on the foundation laid in previous quarters, Q3 saw meaningful progress across several strategic areas.

Key Highlights:

- **Enhance Customer Experience:** Community engagement and input regarding library services was a part of the strategic planning process in 2024ⁱ. One of the strategies is in progress.
 - **Modernize visitor/user experience in service delivery:** Implement systemwide, updated customer service model to emphasize human-centered, hands-on learning, and experience-based approaches.

Work underway includes:

- The strategy will launch an internal survey in mid-October to conduct an inventory of all services offered to the public and assess how often they are utilized, how well they are working, and getting staff input on what they think will make the services better.
 - Success measures for this goal include “public satisfaction survey results will increase from a baseline that will be set as part of the plan implementation.” To that end, there is a parallel project to build a new data entry and reporting system, called the Big Data Project, with me as the sponsor and Brian Lee, IT Director as the lead. We anticipate having the ability to report on strategic plan metrics, including service satisfaction, in Q1 2026.
 - This strategy includes a customer service model update for the system to be collectively developed and for implementation in 2026.
- **Build a Sustainable Future:** Two strategies within this goal are in progress.
 - **Emphasize economic feasibility in sustainability:** Align budget process to the sustainability priorities and use economic feasibility analysis in decision-making.

Work underway includes:

- Actively benchmarking financial data and economic resources across Washington public libraries
 - Gathering data with a focus on aligning financial strategies to equity-based budgeting models and other fiscal models
 - Developing the Framework to guide financial sustainability and equity alignment; including, mapping core financial focus areas
 - Reviewing Government Finance Officers Association (GFOA) and Municipal Research and Services Center (MRSC) resources to incorporate best practices and standards
 - Synthesizing benchmarking data into actionable insights and comparison tools
- **Build resilience through emergency preparedness:** Integrate library plans and resources into the Pierce County Emergency Management network planning.

Work underway includes:

- Initiated contact with insurance providers to explore options for disaster recovery and strengthen resilience planning.
- Researching various city and county emergency plans in Pierce County to understand where there are gaps and opportunities.
- There is a parallel project to update the overall safety structure for the Library. We have created a Readiness and Resilience Team to develop and implement a coordinated response framework and work through potential scenarios that include both low-level incidents and high-level incidents like disaster response.

Together, these efforts reflect our commitment to delivering on the Strategic Plan and ensuring long-term impact for our community.

Figure Table showing timeline of goals and strategies

		2025												2026												2027												
Goal	Strategy	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	
Enhance Library Experience	Modernize visitor/user experience and service delivery																																					
Welcoming & Inclusive Spaces & Services	Become a trauma-informed library																																					
Emphasize Strategic Partnerships	Develop and sustain strategic, high-impact community partnerships																																					
Build a Sustainable Future	Build resilience through emergency preparedness																																					
	Emphasize economic feasibility in sustainability																																					
Organizational Development	Embed strategic plan MVV into the PCLS HR systems and structure																																					

ⁱ [Pierce County Library System Strategic Plan 2025-2029 Development Overview](#)

New Business

MEMO



Date: September 30, 2025

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

From: Mary Stimson, Finance Director

Subject: 2026 Unbalanced Budget

Thank you for the opportunity to review financial strategies related to the Levy Sustainability Fund (LSF) and broader fiscal management during the September 30, 2025, study session. The budget process continues with the development of an estimated unbalanced budget for 2026, incorporating initial revenue and expenditure assumptions.

General Fund

The 2026 General Fund budget currently reflects a gap of \$5.71 million between planned expenditures and projected revenues. Revenues are projected at \$48.04 million, an increase of \$501,383. Expenditures are estimated at \$53.76 million, representing a \$6.21 million increase.

Capital Fund

The draft Capital Fund Budget is still under development for presentation at the November meeting. Current estimates indicate approximately \$4.84 million in expenses, with potential increases due to infrastructure requests from IT and other departments. We are still analyzing funding options for the Capital Fund and will present those in the November meeting.

Cost Reduction and Efficiency Initiatives

As part of ongoing efforts to ensure fiscal responsibility, several cost reduction actions and efficiency initiatives were undertaken and projected to occur in 2026 as outlined during the September Regular Board Meeting.

Next Steps

A proactive approach to fiscal management remains a priority. The Board is asked to review the LSF and its potential use to address budget gaps. Updates to external rates, opportunities to utilize other funds for capital needs, and additional cost-saving strategies will continue to be evaluated. Board guidance on priorities is essential to closing these gaps and will be incorporated into the ongoing budget refinement process. These efforts support the long-term financial health and sustainability of the Library.

2026 PCLS UNBALANCED GENERAL FUND BUDGET

	2024	2025	2026	2026 vs 2025
	ACTUALS	BUDGET	PROPOSED	% CHANGE
REVENUES:				
TAXES	\$ (45,617,824)	\$ (46,538,000)	\$ (46,978,100)	0.94%
CHARGES OTHER	\$ (1,290,647)	\$ (1,005,000)	\$ (1,066,283)	5.75%
TOTAL REVENUE	\$ (46,908,471)	\$ (47,543,000)	\$ (48,044,383)	1.04%
EXPENSES:				
SALARIES AND WAGES	\$ 30,074,195	\$ 33,459,000	\$ 33,506,000	0.14%
SUPPLIES EXPENSES	\$ 1,564,402	\$ 2,142,108	\$ 2,065,533	-3.71%
MATERIALS	\$ 4,254,590	\$ 4,577,125	\$ 4,558,507	-0.41%
SERVICES EXPENSES	\$ 5,419,221	\$ 6,164,768	\$ 6,634,217	7.08%
TOTAL EXPENSES W/O TRANSFERS	\$ 41,312,408	\$ 46,343,000	\$ 46,764,257	0.90%
TRANSFERS/SETASIDES:				
TRANSFERS/SETASIDES	\$ 2,050,000	\$ 1,200,000	\$ 7,000,000	82.86%
TOTAL EXPENSES W/TRANSFERS	\$ 43,362,408	\$ 47,543,000	\$ 53,764,257	11.57%
GRAND TOTAL DEFECIT/(UNSPENT)	\$ (3,546,063)	\$ -	\$ 5,719,874	

MEMO



Date: September 24, 2025

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

From: Mary Stimson, Finance Director

Subject: 2025 for 2026 Preliminary Levy Certificate and Implicit Price Deflator

Attached are the preliminary levy certificates issued by Pierce County Assessor-Treasurer's Office and Department of Revenue's (DOR) instructions to County Assessors regarding this year's Implicit Price Deflator (IPD). The preliminary levy certificate applied the 1.00% property tax revenue increase (line A) plus anticipated property tax revenue from new construction.

This results in an increase of approximately \$380,000 for our annual increase, plus estimated new construction of \$600,000, and administrative refunds of \$130,000, if we choose to request these. This results in only a \$1,110,000 increase in revenues for the 2026 budget.

The IPD has changed from 2.57% in 2025 to 2.44% in 2026. Washington State laws limit property tax increases over the previous year to 1.00% or the Implicit Price Deflator, whichever is less, plus new construction. For the 2026 Budget, because the IPD is greater than 1.00%, property taxes can increase by 1.00% over the previous year without the governing body issuing a substantial need resolution.

With a nominal increase in property values of 1.00%, the district's property tax mill rate has decreased from 32.62¢/\$1,000 AV in 2025 to 32.00¢/\$1,000 AV in 2026. While there was a slight decrease, projections show that a correction is happening and is expected to continue for the next 2 to 4 years, as projected by the Moody's Case-Shiller data for this area. These projections, of course, can change dramatically in one year's time.

As identified last year, the Tax Increment Financing (TIF) continues to appear in our levy certificate. This reflects the City of Lakewood's TIF impact on taxing districts. We continue to assess these impacts and will work to incorporate this into our annual projections and are anticipating approximately \$6,000 being redirected to City of Lakewood for 2026.

No action is required now, as the certificate does not need to be submitted until after the November Board meeting where the Board approves the levy certificate.



Pierce County

Marty Campbell, Assessor-Treasurer

2401 South 35th Street
Tacoma, WA 98409-7498
(253) 798-6111 FAX (253) 798-3142
ATLAS (253) 798-3333
www.piercecountywa.org/atr

PRELIMINARY LAWFUL LEVY LIMIT 2025 FOR 2026

RURAL LIBRARY
> 10,000

REGULAR TAX LEVY LIMIT:

A. <u>highest regular tax which could have been lawfully levied beginning with the 1985 levy</u> (refund levy not included) times limit factor (as defined in RCW 84.55.005).	2024
	46,643,548.57
	1.01
	47,109,984.06
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).	1,946,296,494
	0.326210000000
	634,901.38
C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) Current Year's A.V. less base year's A.V. , the result to be multiplied by last year's regular levy rate (or the rate that should have been levied)	199,445,100.00
	180,661,540.00
	18,783,560.00
	0.326210000000
	6,127.39
D State assessed property value in original district, if annexed, less last year's state assessed property value. The remainder to be multiplied by last year's regular levy rate (or the rate that should have been levied).	948,532,322
	948,532,322
	0.00
	0.326210000000
LAST YEAR'S ADDITIONAL REVENUE FOR ESTIMATION	0.00
E REGULAR PROPERTY TAX LIMIT (A + B + C)	47,751,012.82

ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:

F To find rate to be used in G, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.	47,751,012.82
	149,152,168,396
	0.320149638679
G Annexed area's current assessed value including new construction and improvements times rate found in F above.	0.00
	0.320149638679
	0.00
H NEW LEVY LIMIT FOR ANNEXATION (E + G)	47,751,012.82

LEVY FOR REFUNDS:

I RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (E or G + refund if any)	47,751,012.82
	131,779.86
	47,882,792.68
J TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT	47,882,792.68
K Amount of levy under statutory rate limitation.	149,152,168,396
	0.500000000000
	74,576,084.20
L PRELIMINARY LAWFUL LEVY FOR THIS YEAR	47,882,792.68

MEMO



Date: September 24, 2025

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

From: Gretchen Caserotti, Executive Director

Mary Stimson, Finance Director

Subject: 501(c)(3) Status Dissolution

The Library has held legal 501(c)(3) nonprofit status as a Washington municipal organization since it was granted by the IRS in May 1976. However, separate nonprofit groups such as the Pierce County Library Foundation and various Friends of the Library organizations have also accepted donations on the Library's behalf. This has led to confusion about why the Library itself needs to maintain its own 501(c)(3) status.

In recent years, the Library has focused on streamlining operations and reducing operational costs. As part of this effort, we've identified key impacts and benefits of holding this status and propose to dissolve the 501(c)(3) status effective December 31, 2025. The Library continues to be a non-profit government organization, while the 501(c)(3) status with the IRS Library can be removed by indicating that this is the "final return" on the 2025 990.

The following anticipated impacts to the benefits of holding this status and planned solutions are as follows:

- **VOYA participation**– The Library will discontinue offering the plan that had a direct connection to the 501(c)(3) status which is currently administered via VOYA. The Library will direct plan holders to rollover to the Washington State's Department of Retirement Services offered deferred compensation plan in schedule with the annual open enrollment timeline. This will reduce the cost of administering this plan and the fees associated with this plan.
- **Tax filings**- This dissolution will reduce Library staff time and the relatively minimal CPA costs involved to prepare and file the annual 990 tax return.
- **Non-Profit Mailing Rates** – The Library's Communications Department utilizes the 501(c)(3) status for discounted rate for routine direct communication mailers to residents in the service area. We will explore other non-profit governmental discounts that do not require IRS non-profit status and plan for budget and schedule adjustments to accommodate the loss of the discount.

Action: *Move to approve the dissolution of the IRS 501c3 status for the Pierce County Library District effective December 31, 2025.*

MEMO



Date: September 25, 2025

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

From: Mary Stimson, Finance Director

Subject: 2024 State Auditor's Office Unaudited Annual Report

The 2024 annual report has been timely filed with the Washington State Auditor's Office (SAO) in April of 2025. This marks our continuation of a longstanding tradition of timely submissions, maintained consistently for over ten years. The SAO is actively enhancing governmental transparency tools, and they have requested that our data be updated throughout 2025 to be incorporated into their financial intelligence tool (FIT). This tool (link provided below) provides an overview of our financial health and offers access to prior year's audit reports. The unaudited 2024 annual report and a snippet of the SAO FIT tool are included for trustee review.

2024 Audit and Review

As we prepare for the forthcoming one-year audit scheduled to start in December 2025, we will collaborate closely with the SAO to review the 2024 fiscal year. Since the last audit, several significant enhancements have been made to our financial practices and department, including:

- Strengthening of system-wide internal controls and training with staff
- Increased review process and increased reconciliations of the SAO reports to our internal systems
- Fully staffed Finance department team with increased capacities
- Updates of the internal finance guidelines manual and procedures
- Expansion of financial workflows and increased efficiencies in the systems
- Further review and understanding of Governmental Accounting Standards Board (GASB) 87 and GASB 96 standards that are implemented

Our new Senior Accountant, who joins us from the State Auditor's Office, is currently conducting a third in-depth review of our financial notes, including GASB 87 and GASB 96 items. If any adjustments are identified during this process, we will have time to make updates and submit them to the SAO prior to our audit.

SAO FIT Tool:

<https://portal.sao.wa.gov/fit/explore/government/1641>

ANNUAL REPORT CERTIFICATION

Pierce County Rural Library District
(Official Name of Government)

1641
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2024

GOVERNMENT INFORMATION:

Official Mailing Address 3005 112th St E
Tacoma, WA 98446-2215

Official Website Address www.piercecountylibrary.org

Official E-mail Address mstimson@piercecounylibrary.org

Official Phone Number _____

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Mary Stimson Finance Director

Contact Phone Number _____

Contact E-mail Address mstimson@piercecounylibrary.org

I certify 16th day of April, 2025, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Mary Stimson (mstimson@piercecounylibrary.org)

Pierce County Rural Library District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Total for All Funds (Memo Only)	001 General	150 Special Purpose Fund	160 Levy Sustainability Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	40,727,089	10,822,592	-	16,804,844
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	45,487,319	45,487,319	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	134,177	134,177	-	-
340	Charges for Goods and Services	39,793	39,793	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,573,678	1,247,182	-	902,413
Total Revenues:		48,234,967	46,908,471	-	902,413
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	43,041,780	40,394,903	-	-
Total Expenditures:		43,041,780	40,394,903	-	-
Excess (Deficiency) Revenues over Expenditures:		5,193,187	6,513,568	-	902,413
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,050,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		2,050,000	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	8,295,203	-	-	-
591-593, 599	Debt Service	897,381	897,381	-	-
597	Transfers-Out	2,050,000	2,050,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		11,242,584	2,947,381	-	-
Increase (Decrease) in Cash and Investments:		(3,999,397)	3,566,187	-	902,413
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	20,251,007	-	-	17,707,257
50851	Assigned	2,087,908	-	-	-
50891	Unassigned	14,388,780	14,388,780	-	-
Total Ending Cash and Investments		36,727,695	14,388,780	-	17,707,257

The accompanying notes are an integral part of this statement.

Pierce County Rural Library District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		170 Election Fund	180 Future Property & Facility Fund	200 Debt Service Fund	300 Capital Projects Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,181,710	1,138,082	94,579	10,685,282
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	63,452	61,110	4,816	294,705
Total Revenues:		63,452	61,110	4,816	294,705
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	2,646,877
Total Expenditures:		-	-	-	2,646,877
Excess (Deficiency) Revenues over Expenditures:		63,452	61,110	4,816	(2,352,172)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	2,050,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	2,050,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	8,295,203
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	8,295,203
Increase (Decrease) in Cash and Investments:		63,452	61,110	4,816	(8,597,375)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,245,163	1,199,192	99,395	-
50851	Assigned	-	-	-	2,087,908
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,245,163	1,199,192	99,395	2,087,908

The accompanying notes are an integral part of this statement.

**Pierce County Rural Library District
Notes to the Financial Statements
For the year ended December 31, 2024**

Note 1 – Summary of Significant Accounting Policies

The Pierce County Rural Library District (“Library”) was established by a vote of the people of Pierce County on November 7, 1944. The Pierce County commissioners subsequently appointed the first Pierce County Library Board of Trustees on June 1, 1945. The Library operates under the laws of the state of Washington applicable to a rural county library district (RCW Chapter 27.12). The Library is a special purpose local government and provides library services to the general public, and is designated with taxing authority as a junior taxing district.

The Library reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor’s Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government’s resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

The Library maintains three special revenue funds, and calls them the “Levy Sustainability Fund”, “Special Purpose Fund”, “Election Fund”, and “Property and Facility Fund”.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The Library calls this fund as the “Capital Improvement Fund.”

While the Library employs these seven funds as distinct funds in the Library’s financial system; the General Fund, Special Revenue Funds, and Capital Improvement Fund are recorded as a single General Fund in the Pierce County Treasurer’s system. The reconciliation process is based on combining all of these transactions in the Library’s financial system and comparing it to the one General Fund maintained in the Pierce County Treasurer’s system. The Debt Service Fund remains a singular fund in both the Library’s and Pierce County Treasurer’s systems and is reconciled accordingly.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law, the (district) uses the (Pierce County) as their treasurer and under the County’s RCW 36.40.200, District expenditures may be recognized during the twenty one days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Represented Employees: Vacation leave may be accumulated up to 240 hours and is payable upon separation of employment. Sick leave may be accumulated indefinitely and, upon separation or retirement, eligible employees hired before January 1, 2004 may receive payment of 30% of their sick

leave balance up to a maximum of 1,200 hours. Compensatory time may be accumulated up to 24 hours and is payable upon separation of employment. Payments are recognized as expenditures when paid.

Non-Represented Employees: Vacation leave may be accumulated up to 280 hours and is payable upon separation of employment. Sick leave may be accumulated indefinitely and, upon separation or retirement, eligible employees may receive payment of 30% of their sick leave balance up to a maximum of 1,200 hours. Compensatory time, if eligible may be accumulated up to 24 hours and is payable upon separation of employment. Payments are recognized as expenditures when paid.

Substitute and Temporary Employees: No accumulation of vacation and sick leave, but may be eligible for Washington State's extension to the Family Medical Leave Act.

In response to COVID-19, in 2020 both federal and state governments made it mandatory to implement several leave types for all employees under certain situations related to COVID. Some of these leave types continued into 2024. None of these leave types are accrued and are therefore not calculated as compensated absences.

We have included the 2024 records for the Shared Leave Program as recommended by the State Auditor's office on Schedule 9 as well.

F. Liabilities

See Note 5, *Long-Term Debt*.

See Note 6, *Pension Plans*.

G. Leases and Subscription Based Information Technology Arrangements (SBITA)

Leases are reported as liabilities if the total payments over the life of the lease is more than \$5,000.

SBITAs are reported as liabilities if the total payments over the life of the SBITA is more than \$5,000.

For more information:

See Note 8, *Leases*.

See Note 9, *SBITA*.

H. Reserved Portion of Ending Cash and Investments

On December 31, 2024, the Library did not hold any funds in reserve in the General Fund or Capital Improvement Fund.

In the Election Fund, Levy Sustainability Fund, Debt Service Fund, and Property and Facility Fund Beginning and Ending Cash and Investments are reported as "restricted" when it is subject to restrictions on use imposed by external parties or as "committed" due to internal commitments established by the Library Board of Trustees, the Library's highest governing body. When expenditures that meet restrictions are incurred, the Library intends to use designated committed resources first before using unreserved amounts.

Reservations of Ending Cash and Investments in the Levy Sustainability Fund consist of the following:

Committed as of 12/31/2024	Amount
Levy Sustainability	\$ 17,707,257
Total Committed	\$ 17,707,257

Reservations of Ending Cash and Investments in the Election Fund consist of the following:

Committed as of 12/31/2024	Amount
Election	\$ 1,245,163
Total Committed	\$ 1,245,163

Reservations of Ending Cash and Investments in the Debt Service Fund consist of the following:

Committed as of 12/31/2024	Amount
Debt Service Fund	\$99,395
Total Committed	\$99,395

Reservations of Ending Cash and Investments in the Property and Facility Fund consist of the following:

Committed as of 12/31/2024	Amount
Property and Facility	\$ 1,199,192
Total Committed	\$ 1,199,192

Note 2 – Budget Compliance

A. Budgets

The Library adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. With Board of Trustees approval, the Library may amend the appropriated budget within the fiscal year at any time and as many times needed to conduct its business.

Annual appropriated budgets and any amended budgets are adopted on the same basis of accounting as used for financial reporting. The final appropriated budget is the latest adopted budget for the fiscal year and is reported in the financial reports.

The final appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$ 44,844,600	\$ 43,362,408	\$ (1,482,192)
Levy Sustainability Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Election Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Property and Facility Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Debt Service Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Capital Projects Fund	\$ 11,626,800	\$ 10,967,402	\$(659,398)
Total All Funds	\$56,471,400	\$54,329,810	\$ (2,141,590)

Accruals and payables are recorded as liabilities in the Library's financial system. To reconcile cash with the Pierce County Treasurer's cash, expenditures must be adjusted through the subtraction of the variance between ending years. Accruals and payables were recorded at the end of the fiscal year as follows:

Fund	2023	2024	Variance
General Fund	\$ 252,375	\$ 272,499	\$ 20,124
Future Uses Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Levy Sustainability Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Election Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Property and Facility Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Debt Service Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Capital Improvement Project Fund	\$ 20,222	\$ 45,545	\$ 25,323
Total all Funds:	\$ 272,597	\$318,044	\$ 45,447

Budgeted amounts are authorized to be transferred between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund must be approved by the Library's legislative body.

Approved transfers between funds were as follows:

From	To	Original Appropriated Transfer	Change to Transfer Approved	Actual Transfer Amount
General Fund	Capital Projects Fund	\$2,050,000	\$ - 0 -	\$ 2,050,000
General Fund	Property and Facility Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Property & Facility Fund	Capital Projects Fund	\$ - 0 -	\$ - 0 -	\$ - 0 -
Total Transfers		\$ 2,050,000	\$ - 0 -	\$ 2,050,000

Note 3 – Deposits and Investments

It is the Library's practice to invest all available temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the Library or its agent (Pierce County Treasurer) in the government's name.

Investments are reported at original cost. Investments by type at December 31, 2024 were as follows:

Type of Investment	Library Investments (held by Pierce County Treasurer)	Investment Held by Library as Agent for Other Organizations	Total
State Local Government Investment Pool (L.G.I.P.)	\$ 34,870,440	\$ - 0 -	\$ 34,870,440

The Library is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Note 4 – Property Tax

The Pierce County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the Library. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied

Note 5 – Long-Term Debt

A. Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the Library and summarizes the Library's debt transactions for the year ended December 31, 2024.

The Library carries no debt obligations in the form of bonds or long-term loans.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the Library's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement

Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employee's Retirement System (PERS) Plans 1, 2 or 3.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2024 (the measurement date of the plans), the Library's proportionate share of the collective net pension liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$654,138	0.109274%	\$ 1,941,622
PERS 2/3	\$1,393,431	0.141568%	\$ (4,666,892)
Total	\$ 2,047,569		\$ (2,725,271)

Only the net pension liabilities are reported on the Schedule of Liabilities.

Note 7 – Risk Management

A. Risk and Insurance

The Library's risks are typical for libraries, and include such areas as theft, destruction of property, automobiles, accidents/injuries by staff and customers, legal, liability, safety and hazards, underground storage tanks of fuel, water damage, differences in conditions, and earthquakes. The Library's response is to purchase and maintain a level of insurance that adequately covers these risks both in individual coverage areas and in umbrella policies. Annual renewals are paid out of the Library's general fund. The insurers of the Library's policies and deductibles were as follows:

Type of coverage	Insurer	Limits	Deductible
General liability	Philadelphia Indemnity Ins. Co.	\$2 million aggr.	\$ 1,000
Property	Philadelphia Indemnity Ins. Co.	\$2 million aggr.	\$ 1,000
Automotive	Philadelphia Indemnity Ins. Co.	\$1 million	\$ 1,000
Umbrella/Excess	Philadelphia Indemnity Ins. Co., North River Insurance Co., and Travelers Property Casualty Co of Amer.	\$25 million aggr.	N/A
Difference in conditions /	Arrowhead,	\$20 million	\$ 25,000 to

flood / earthquake	General Security Indem. Co of AZ., Palomar Excess & Surplus Ins. Co., and Steadfast Insurance Co.		\$ 50,000
Management liability	Continental Casualty (CNA), Philadelphia Indemnity Ins. Co., and Atlantic Specialty Insurance Co.	\$15 mil aggr. \$ 50,000	\$ 25,000 to
Cyber liability	Obsidian Speciality Ins. Co.	\$1 million	\$ 10,000

The Library has a Safety Committee that works with staff to perform inspections of all Library properties; monitors and reviews safety-related concerns and reports; and makes recommendations for safety improvements.

B. Self-Insurance

The Library is self-insured for unemployment claims and reimburses actual claims paid through the State of Washington Employment Security Department. Claims are paid on a quarterly basis using the cash basis of accounting. The total paid to claimants was \$33,529.69 in 2024. The Library annually budgets a portion of its general fund to cover estimated claims. In 2024, the budget was \$35,000 which reimburses the Employment Security Department for actual claims paid. In 2024 The library paid reimbursements to the Employment Security Department totaling \$33,299.46, covering Q4 2023 through Q3 2024 payments to claimants. We analyze trends and turnover stats annually to plan for our yearly budgets and factor in any other considerations as we estimate the future unemployment claims. No other reserve for self-insurance has been established as the potential liability is not considered to be material to the financial statements.

Note 8 – Leases (Lessees)

The Pierce County Library adopted guidance for the presentation and disclosure of leases, as required by the BARS manual dating back to 2022. This requirement results in the addition of a lease liability reported on the Schedule of Liabilities.

DuPont Library:

Pierce County Library leases a building from Elite Property Investments under lease agreement of 5 years. The lease began in May of 2021 and will end April of 2026 and has an option to extend for two additional five year terms. The contracted lease amount is \$9,024.27 for January through April 2024 and \$9,293.70 for May through December 2024.

Milton Library:

Pierce County Library leases a building from Surprise Lake Square LLC under lease agreement of 5 years. The lease began in June of 2020 and will end May of 2025 and has no right to extend. The contracted lease amount is \$9,081.93 for January through May 2024 and \$9,354.39 for June through December 2024.

Orting Library:

Pierce County Library leases a building from the City of Orting under lease extension agreement of 2 years for \$3,566.66 a month. The lease extension began in January of 2024 and will end January 1st 2026.

Lakewood:

Pierce County Library leases property from Beta- Lakewood LLC under lease agreement of 10 years. The lease began in September of 2023 and will end August of 2033 and include the option to extend for two years. The contracted lease amount is \$23,000 for January through August 2024 and \$23,690 for September through December 2024.

Pitney Bowes Vendor:

Pierce County Library leases a postage meter from Pitney Bowes for \$277.21 per month under a 5-year lease agreement starting November 2020 through October 2025.

Ricoh Vendor:

Pierce County Library contracted 30 leases for copiers from Ricoh under 5-year lease agreements. Contracts range from start date December 2020 to August 2024 and ending ranging from December 2025 to August 2029. Expenses per contract range from \$99 to \$560 per month.

Year ending December 31	Total
2025	515,158.89
2026	355,243.72
2027	309,356.28
2028	304,774.00
2029	306,068.42
2030-2035	1,196,056.89
Total	2,986,658.20

Note 9 – Subscription Based Information Technology Arrangements (SBITA)

The Pierce County Library adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual dating back to 2023. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

A. SBITA Contracts

The Pierce County Library pays annual subscription fees ranging from \$3,284.40 to \$3,621.05 to MSDSONLINE INC (Velocity EHS) for facilities chemical safety management software. The SBITA contract has a three-year term, beginning in April 2024 and expiring in April 2027, with no option for extension.

The Pierce County Library makes annual subscription payments ranging from \$209,613.03 to \$235,786.15 to Innovative Interfaces Inc. for the Polaris Integrated Library System. The SBITA contract spans four years, from June 2023 to May 2027.

The Pierce County Library pays annual subscription fees ranging from \$7,080.60 to \$7,964.70 to Innovative Interfaces Inc. for Novelist software. The SBITA contract runs from January 2024 to December 2027 and automatically renews for one-year terms unless canceled by either party.

The Pierce County Library pays an annual subscription fee of \$13,375.00 to Mango for languages subscription. The SBITA contract runs from January 2024 to December 2026 and automatically extends unless canceled by either party

B. Total Amounts Paid for SBITAs

The total amount paid for SBITAs in 2024 was \$242,020.77. As of December 31, 2024, the future SBITA payments total \$511,946.34 are as follows:

Year ended December 31	Total
2025	\$ 243,541.07
2026	\$ 260,440.57
2027	\$ 7,964.70
2028	\$ -
2029	\$ -
2030-2035	\$ -
2036-2040	\$ -
Totals	\$ 511,946.34

Note 10 – Other Disclosures

A. Pollution Remediation

In 2017 the Buckley Library was determined to have, and independently confirmed to have, ground contaminated with (1) certain gasolines from a gas station's underground storage tanks, which had been removed in 1983 and (2) oil and other contaminants from a welding shop. Both of these businesses used to operate on the premises prior to the Library's purchase of the property in 1989. The Library continues to work with an independent contractor and the Washington State Department of Ecology to assess the full scope, nature, and extent of the contamination. In early 2019, the Library was accepted into the state of Washington's Volunteer Cleanup Program (VCP) and will be identifying subsequent plans for remediation, estimated costs, and time schedule. In 2022, an estimated construction cost was set at approximately \$729,000, and the plan was approved by Department of Ecology, the budget for this project for 2023 was set at \$1,075,000. In 2023, \$908,794 was spent on the main contractor to continue work on the premises for analysis of contamination and to perform measurements. In 2024, \$752,601 was spent on these continued efforts. As of the end of 2024, the project is completed and the Library will file the final report in early 2025 for site closure.

Note 11- Subsequent Events

A. Public records request

Pierce County Library System experienced a significant increase in the volume and scope of public record requests in 2024 with no changes to funding or FTE to support the work. While the full scope of direct or indirect costs are not yet known, this sharp increase results in increased staff time to fulfill requests and an increase in legal consultation expenses. These expenses are being absorbed in the existing contingency of the current year's budget. The Library has conferred with the Office of the Washington State Auditor's Center for Government Innovation and is working with a Lean Specialist on public record processes in 2025. Internal response plans include process updates and outside review as beneficial to ensure accuracy, efficiency, and more manageable workload. In 2025, we are working on a legal fee strategy to mitigate any impacts to our budgeted funds and identify ways to respond and reduce these effects.

Pierce County Rural Library District

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1641	001	General	3083100	Restricted Cash and Investments - Beginning	\$0
1641	001	General	3084100	Committed Cash and Investments - Beginning	\$0
1641	001	General	3085100	Assigned Cash and Investments - Beginning	\$0
1641	001	General	3089100	Unassigned Cash and Investments - Beginning	\$10,822,592
1641	001	General	3111000	Property Tax	\$45,487,319
1641	001	General	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$134,177
1641	001	General	3417000	Sales of Merchandise	\$3,628
1641	001	General	3472000	Library Services	\$36,165
1641	001	General	3611000	Investment Earnings	\$481,885
1641	001	General	3620000	Rents and Leases	\$3,117
1641	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$372,735
1641	001	General	3691000	Sale of Surplus	\$53,123
1641	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$698
1641	001	General	3699100	Miscellaneous Other Operating	\$335,624
1641	150	Special Purpose Fund	3084100	Committed Cash and Investments - Beginning	\$0
1641	150	Special Purpose Fund	3085100	Assigned Cash and Investments - Beginning	\$0
1641	160	Levy Sustainability Fund	3084100	Committed Cash and Investments - Beginning	\$16,804,844
1641	160	Levy Sustainability Fund	3085100	Assigned Cash and Investments - Beginning	\$0
1641	160	Levy Sustainability Fund	3611000	Investment Earnings	\$902,413
1641	170	Election Fund	3084100	Committed Cash and Investments - Beginning	\$1,181,710

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1641	170	Election Fund	3085100	Assigned Cash and Investments - Beginning	\$0
1641	170	Election Fund	3611000	Investment Earnings	\$63,452
1641	180	Future Property & Facility Fund	3084100	Committed Cash and Investments - Beginning	\$1,138,082
1641	180	Future Property & Facility Fund	3085100	Assigned Cash and Investments - Beginning	\$0
1641	180	Future Property & Facility Fund	3611000	Investment Earnings	\$61,110
1641	200	Debt Service Fund	3085100	Assigned Cash and Investments - Beginning	\$94,579
1641	200	Debt Service Fund	3611000	Investment Earnings	\$4,816
1641	300	Capital Projects Fund	3085100	Assigned Cash and Investments - Beginning	\$10,685,282
1641	300	Capital Projects Fund	3611000	Investment Earnings	\$294,705
1641	001	General	5721010	Administration	\$2,690,632
1641	001	General	5721020	Administration	\$719,953
1641	001	General	5721030	Administration	\$78,274
1641	001	General	5721040	Administration	\$852,980
1641	001	General	5722010	Library Services	\$18,047,073
1641	001	General	5722020	Library Services	\$5,723,562
1641	001	General	5722030	Library Services	\$5,586,485
1641	001	General	5722040	Library Services	\$2,119,196
1641	001	General	5725010	Facilities	\$1,971,589
1641	001	General	5725020	Facilities	\$652,991
1641	001	General	5725030	Facilities	\$235,988
1641	001	General	5725040	Facilities	\$1,716,180
1641	001	General	5083100	Restricted Cash and Investments - Ending	\$0
1641	001	General	5084100	Committed Cash and Investments - Ending	\$0
1641	001	General	5085100	Assigned Cash and Investments - Ending	\$0
1641	001	General	5089100	Unassigned Cash and Investments - Ending	\$14,388,780
1641	150	Special Purpose Fund	5084100	Committed Cash and Investments - Ending	\$0
1641	150	Special Purpose Fund	5085100	Assigned Cash and Investments - Ending	\$0

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1641	160	Levy Sustainability Fund	5084100	Committed Cash and Investments - Ending	\$17,707,257
1641	160	Levy Sustainability Fund	5085100	Assigned Cash and Investments - Ending	\$0
1641	170	Election Fund	5084100	Committed Cash and Investments - Ending	\$1,245,163
1641	170	Election Fund	5085100	Assigned Cash and Investments - Ending	\$0
1641	180	Future Property & Facility Fund	5084100	Committed Cash and Investments - Ending	\$1,199,192
1641	180	Future Property & Facility Fund	5085100	Assigned Cash and Investments - Ending	\$0
1641	200	Debt Service Fund	5085100	Assigned Cash and Investments - Ending	\$0
1641	200	Debt Service Fund	5084100	Committed Cash and Investments - Ending	\$99,395
1641	300	Capital Projects Fund	5721040	Administration	\$166,905
1641	300	Capital Projects Fund	5722040	Library Services	\$43,462
1641	300	Capital Projects Fund	5725040	Facilities	\$2,436,510
1641	300	Capital Projects Fund	5085100	Assigned Cash and Investments - Ending	\$2,087,908
1641	300	Capital Projects Fund	3970000	Transfers-In	\$2,050,000
1641	001	General	5917270	Debt Repayment - Libraries	\$897,381
1641	001	General	5970000	Transfers-Out	\$2,050,000
1641	001	General	5947260	Capital Expenditures/Expenses - Libraries	\$0
1641	300	Capital Projects Fund	5947260	Capital Expenditures/Expenses - Libraries	\$8,295,203

**Pierce County Rural Library District
Schedule of Liabilities
For the Year Ended December 31, 2024**

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
263.56	Leases, SBITA, and PPPs	SBITA - Polaris	5/31/2027	680,501	-	217,998	462,503
263.56	Leases, SBITA, and PPPs	SBITA - Polaris Novelist	12/31/2027	-	22,987	7,364	15,623
263.56	Leases, SBITA, and PPPs	SBITA - MSDS	4/15/2027	-	10,354	3,284	7,070
263.56	Leases, SBITA, and PPPs	SBITA - Mango	12/31/2026	-	40,125	13,375	26,750
263.56	Leases, SBITA, and PPPs	Building Lease- DuPont	4/30/2026	264,269	-	110,716	153,553
263.56	Leases, SBITA, and PPPs	Building Lease- Milton	5/31/2025	166,169	-	120,245	45,924
263.56	Leases, SBITA, and PPPs	Building Lease-Orting	1/1/2026	10,700	85,600	57,067	39,233
263.56	Leases, SBITA, and PPPs	Building Lease-Lakewood	8/31/2033	2,907,845	-	279,450	2,628,395
263.56	Leases, SBITA, and PPPs	Equipment Lease-Pitney Bowes	10/31/2025	6,098	-	3,327	2,771
263.56	Leases, SBITA, and PPPs	Equipment Lease-Ricoh		150,625	21,898	55,740	116,783
Total General Obligation Debt/Liabilities:				4,186,207	180,964	868,566	3,498,605
Revenue and Other (non G.O.) Debt/Liabilities							
259.12	Compensated Absences	Combined Compensated Absences		1,678,161	-	55,047	1,623,114
259.12	Compensated Absences	Compensated Absences- Shared Leave		15	2,176	-	2,191
264.30	Pension Liabilities	Pension Liability PERS 1		2,561,134	-	619,512	1,941,622
Total Revenue and Other (non G.O.) Debt/Liabilities:				4,239,310	2,176	674,559	3,566,927

**Pierce County Rural Library District
Schedule of Liabilities
For the Year Ended December 31, 2024**

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
			Total Liabilities:	8,425,517	183,140	1,543,125	7,065,532

Pierce County Rural Library District
(County/City/District)

**Local Government Risk Assumption
For the Year Ended December 31, 2024**

1. Self-Insurance Program Manager: __ Mary Stimson __
2. Manager Phone: __ 253-548-3452 __
3. Manager Email: __ mstimson@piercecountylibrary.org __
4. How do you insure property and liability risks, if at all?
 - a. Self-insurance program with accumulated resources for some or all risks.
 - b. Belong to a public entity risk pool
 - c. **Purchase private insurance**
 - d. Retain risk internally without accumulating resources (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insurance program with accumulated resources for some or all benefits.
 - b. **Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **“Reimbursable” status, with accumulated resources (i.e. self-insurance program)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Approved self-insured employer
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. “Voluntary Plan” for one or both program benefits, with accumulated resources (i.e. self-insurance program)
 - b. “Voluntary Plan” for one or both program benefits, but with no accumulated resources (i.e. risk assumption)
 - c. **Pay premiums to the State’s program for both benefits**
 - d. Purchase private insurance
 - e. Not applicable – no employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Unemployment Compensation</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>YES</u>				
If yes, do other governments participate?	<u>NO</u>				
If yes, please list participating governments.	<u>N/A</u>				
Self-Insure as part of a joint program?	<u>NO</u>				
Does a Third-Party Administer manage claims?	<u>NO</u>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	<u>YES</u>				
Has program had a claims audit in last three years?	<u>NO</u>				
Are program resources sufficient to cover expenses?	<u>YES</u>				
Does an actuary estimate program liability?	<u>NO</u>				
Number of claims paid during the period?	<u>8</u>				
Total amount of paid claims during the period?	<u>\$33,529.69</u>				
Total amount of recoveries during the period?	<u>0</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.

Pierce County Rural Library District
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2024

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Purchase private insurance	Belong to a public entity risk pool	"Reimbursable" status, with accumulated resources (i.e. self-insurance program)	Pay premiums to the Department of Labor and Industries	

Report based on unaudited annual report submissions as of 9/29/2025

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Pierce County Rural Library District	Library District

[Explore](#) / [Individual Governments](#) /

Pierce County Library System

Government Type

[Library District](#)

Filing Status

🏆 Filed on time the past 9+ years

🕒 FY 2024: Filed April 16, 2025

Website

www.piercecountylibrary.org

Finances at a Glance [?]

FY 2024

[?] ☐ Show statewide averages

Financial Summary [?]

FY 2024

Beginning Balances	\$40.7M
Revenues	\$48.2M
Other Increases	\$2.0M
Expenditures	\$43.0M
Other Decreases	\$11.2M
Ending Balances	\$36.7M

Revenues [?]

\$48,234,967

FY 2024



Expenditures [?]

\$43,041,780

FY 2024



Rankings

Of 34 Library Districts*, this government ranks...

#3 = [Revenues](#) [?]#3 = [Expenditures](#) [?]#3 = [Taxes \(Revenues\)](#) [?]

*Note: As of June 30, 2025 there were 36 active Library Districts and 34 have filed & published annual reports

Location

3005 112th St E, Tacoma, WA 98446-2215



Financial Health [?]

All Governmental Funds 4 indicators

Cash Balance Sufficiency



✓ Good

Change in Cash Position



⚠ Cautionary

Governmental Funds Sustainability



✓ Good

Debt Load



✓ Good



Hi there! Need help with something?



MEMO

Date: September 29, 2025

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

From: Gretchen Caserotti, Executive Director

Subject: Proposed 2026 Board Meeting Schedule

In accordance with the Bylaws, which state: *“Regular meetings shall be held monthly. The date, hour, and location shall be set by the Board. A resolution scheduling recurring meetings for the year will be approved at the November meeting.”* the Board of Trustees will adopt a resolution in November to establish its meeting schedule for 2026.

As required by the Open Public Meetings Act (OPMA) ([RCW 42.30.230](#)), all Board meetings must be held in a physical location, with remote access as an optional supplement. Trustees are encouraged to review [The Open Public Meetings Act publication \(pdf\)](#) for a comprehensive overview of procedural requirements, executive sessions, exemptions, and penalties.

Currently, meetings are held on the second Wednesday of each month at 3:30 p.m. at the Administrative Center.

Trustees are asked to consider the following:

- **Meeting Locations:** In past years, there has been interest in hosting meetings at branch locations throughout the system. If meetings are scheduled at branches, staff request that at least a quorum of Trustees attend in person to ensure proper notice and compliance.
- **November Meeting Conflict:** The second Wednesday in November 2026 falls on Veterans Day (November 11), when the Library is closed. Trustees are asked to consider rescheduling this meeting to either Tuesday, November 10 or Wednesday, November 18.
- **Meeting Time:** Trustees are welcome to revisit the current meeting time. Balancing the needs of the Board, staff, and the public can be challenging. If a different time would support greater in-person attendance, staff are happy to accommodate an alternative schedule and location.

For discussion at the October meeting, two scheduling options for 2026 have been prepared. A final resolution will be presented for approval in November.

PIERCE COUNTY LIBRARY SYSTEM BOARD OF TRUSTEES

2026 Meeting Schedule – Option 1

Meetings are regularly scheduled at 3:30 pm on the second Wednesday of the month. The dates of the 2026 Board of Trustee meetings are as follows:

January 14, 2026
February 11, 2026
March 11, 2026
April 8, 2026
May 13, 2026
June 10, 2026
July 8, 2026
August 12, 2026
September 9, 2026
October 14, 2026
November 11, 2026
December 9, 2026

PIERCE COUNTY LIBRARY SYSTEM BOARD OF TRUSTEES

2026 Meeting Schedule – Option 2

Meetings are regularly scheduled at **6:00 pm** on the second Wednesday of the month. The dates of the 2026 Board of Trustee meetings are as follows:

January 14, 2026
February 11, 2026 – branch location TBD
March 11, 2026
April 8, 2026
May 13, 2026 – branch location TBD
June 10, 2026
July 8, 2026
August 12, 2026 – branch location TBD
September 9, 2026
October 14, 2026
November 11, 2026 – branch location TBD
December 9, 2026

MEMO



Date: October 2, 2025

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

From: Connie Behe, Deputy Director

Subject: Standardized Branch Hours Beginning January 2026

Beginning January 2026, the Library will implement standardized branch hours across the system. This change is designed to make our libraries easier to use and more welcoming for everyone. With consistent hours across all locations, it will be simpler for people to know when their library is open, no matter where they are.

This update reflects our commitment to building a more accessible, convenient, and financially sustainable library system. Aligned hours will make it easier for customers to plan visits and will give staff more opportunities to collaborate and share resources. The new schedule reduces overstaffing and conserves resources, while still offering the public more convenient hours across a broader selection of days, even with an overall reduction in operating hours.

Key Benefits

- Move away from current scheduling that leads to uneven staffing, with midday overstaffing and limited coverage during opening and closing.
- Programming staff will be available seven days a week, including weekends.
- Programs can be offered at different times and days across library locations and in the community, making it easier for people to find offerings that fit their routines.
- Staff schedules will flex to support community engagement beyond regular hours.
- Sunday service will expand significantly across mid-sized branches.

Systemwide Summary

- Tillicum Branch gains +7 hours/week
- Sumner and Lakewood Branches each gain +6 hours/week
- Sunday service expands by +36 hours/week across mid-sized branches
- Overall, total open hours across the system will decrease by 8 hours/week, allowing for better resource allocation

New Standard Hours:

- **Large branches:**
 - Open 7 days/week
 - Mon–Thurs: 10 AM–7 PM
 - Fri–Sun: 10 AM–6 PM

-
- **Mid-size branches:**
 - Open 7 days/week, with slight hour variations between 10 AM–6 PM and 11 AM–7 PM
 - **Community (small) branches (except Anderson Island):**
 - Open 6 days/week (Mon–Sat) with slight hour variations between 10 AM–6 PM and 11 AM–7 PM

Our Communications team has developed a comprehensive plan to inform the public and support a smooth transition through the end of 2025.

These changes support our strategic goals of equity, enhancing customer experience, and offering welcoming spaces. Thank you for your continued support as we evolve to better meet the needs of our communities.

Officers Reports

MEMO

Date: September 29, 2025

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

From: Connie Behe, Deputy Director

Subject: 2025 Work Plan Status Report – Q3 2025

This is the Q3 2025 Work Plan Status Report. This work plan includes major projects identified for 2025, prior to the final adoption of the strategic plan.

We are working on a plan to phase out this status report to focus on the 2025-2029 Strategic Implementation Plan (SIP) status reports. The Board will receive a final Work Plan Status Report in January 2026.

The projects listed below will contribute to the overall success of the strategic plan and Library operations.

Table showing status of each project

Project Title	Status Q3 2025
Comprehensive Capital Plan (Formerly Facilities Master Plan)	On Track
Employee Resource Groups (ERGs)	Completed
Equity, Diversity, and Inclusion (EDI) Training	On Track
Interview Process & Job Descriptions	On Track
Leadership Development	Completed
Learning Management System	Completed
Long-Term Lakewood Library Planning	On Track
New Incident Reports Management	On Track
Organizational Resilience (Business Continuity/Disaster Recovery) (folded into SIP)	On Track
Public Opinion Awareness/Preference Poll	Completed
Strategic Implementation Plan (SIP)	On Track
Sumner Library Building Project	On Track
Sumner Facility Capital Campaign	On Track
System-Wide Orientation and Onboarding Review	Completed

Details

1. Comprehensive Capital Plan (Formerly Facilities Master Plan)

- Develop a comprehensive strategy for library capital assets.
 - **Milestone update:** Reviewed work completed which includes Utilization Analysis, Mapping and the Urgency Index (compared to Pierce County Equity Index), the Partner Survey, and Future Demographic projects. Branch profiles

drafted, finalizing the rubric for prioritization. Scheduling interviews and focus groups as a new strategy for community partner engagement due to low survey responses.

- Continued reviewing branch profiles (draft) and completed first draft review of funding scenarios. We are now planning the Board presentation and developing public engagement opportunities.

2. Equity, Diversity, and Inclusion (EDI) Training

- Build a safe and equitable work environment for all staff by creating a shared vocabulary around EDI concepts; promoting safety and belonging for marginalized staff and community members; reducing turnover; improving communications and trust; and creating a stronger, more efficient workforce.
 - **Milestone update:** Assessment and implementation plan design completed. Staff Experience will oversee the training rollout in Q4 2025.

3. Employee Resource Groups (ERGs)

- Create employee groups where employees come together voluntarily based on a common interest to attract, recruit, and retain diverse staff; promote diversity, increase belonging, cultural awareness, and an inclusive work environment; and increase employee job satisfaction, morale, and productivity.
 - **Milestone update:** ERGs are launched with the addition of a group with a mentorship component.

4. Interview Process & Job Descriptions Q1-Q3

- Review and update our hiring process to ensure it's fair and equitable, aiming to create a more diverse workforce that better reflects our communities. This will involve revising job descriptions and recruitment practices to align with our equity, diversity, and inclusion goals. The updated processes and job descriptions will then be implemented.
 - **Milestone update:** Implementation begins Q4.

5. Leadership Development

- Using Nash Consulting's "Managing with Mind and Heart" leadership development approach, we'll ensure all leaders share the same tools and framework for leadership growth. Ongoing training will include new leaders, refresher sessions for current leaders, and opportunities for emerging leaders. Operationalizing the work that we started with Nash will build strong management and leadership abilities to prepare for changes during strategic planning.
 - **Milestone update:** Fifth cohort launched in April and completed in May. Nash concepts are continually reinforced in Management Team and supervisory meetings. They are being integrated into existing leadership training.

6. Learning Management System (LMS) Q1-Q2

- Implement a system-wide centralized platform that supports Library needs for staff training and development across roles the library. Phase 1 of this work was completed in 2024 with the selection of the Learning Management System.
 - **Milestone update:** Our learning management system went live on August 1, 2025! We closed out the project team and celebrated the success. We are now working on our optimization list of how we can use the system even more effectively.

7. Long-Term Lakewood Library Planning

- Establish a direction to pursue a permanent downtown Lakewood Library.
 - **Milestone update:** Lakewood libraries (Interim Lakewood Library, property on Wildaire, and Tillicum branch) are included in Comprehensive Capital Planning, currently in progress.

-
- Feasibility study commissioned and completed, presented to Board of Trustees, being incorporated into Comprehensive Capital Plan.

8. New Incident Reports Management Q3-4

- Implement new incident reporting software, including process development and training. The new system will simplify incident reporting and increase transparency.
 - **Milestone update:** Guidelines and procedures being finalized and training in development.

9. Organizational Resilience (Business Continuity/Disaster Recovery) Q3

- Research, develop, and implement process and guidelines that proactively address events and situations that present a significant disruption to operations.
 - **Milestone update:** Incorporated this project into the Strategic Implementation Plan (SIP).
 - Met with insurance subject matter expert on disaster recovery systems

10. Public Opinion Awareness/Preference Poll Q1-Q3

- Build upon 2023 poll, learn value and public service. To gain information and knowledge of the public's changing expectations, needs, and value of the Library System, conduct market research.
 - **Milestone update:** Public opinion poll completed. Management is reviewing the results.

11. Strategic Implementation Plan (SIP) Q3

- Create and launch an implementation plan, including tracking and reporting components, to operationalize the 2025-2029 Strategic Plan.
 - **Milestone update:** The SIP Community of Practice and reporting structure is established. Work on all priority 1 strategies is underway. The project to build a new data entry and reporting system is underway with Brian Lee, IT Director as the lead. We anticipate having the ability to report on strategic plan metrics in Q1 2026.

12. Sumner Library Building Project Q1-Q4

- Work with architects and community to design new Sumner Library building.
 - **Milestone update:** Site work has begun, wrapping up design and are preparing the Construction Documents for bid.

13. Sumner Facility Capital Campaign Q1-Q4

- Successfully conduct a capital campaign for a new Sumner Library building which will achieve a financial goal of raising \$3,000,000 from private philanthropy. We aim to secure the majority of the financial goal of philanthropic commitments (some as multi-year fulfillments) by December 31, 2025.
 - **Milestone update:** \$2,677,943 in commitments raised (89.2% to \$3M goal).

14. System-Wide Orientation and Onboarding Review Q1-Q3

- Complete a comprehensive review and implement updates to the Library's orientation and onboarding processes to improve retention and increase inclusion for all roles throughout the library.
 - **Milestone update:** Implementation begins in Q4.

MEMO



Date: October 8, 2025

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

From: Brian Lee, IT Director

Subject: E-Rate Cybersecurity Grant Program Update

I am pleased to provide an update on the progress of the E-Rate Cybersecurity Grant Program. The notification of final approval of the E-Rate Cybersecurity Pilot Grant Award to PCLS was received in April 2025 and projects were eligible to start after the beginning of the federal fiscal year in July 2025. We have successfully moved through the initial phases, including the grant application, grant award, and the requests for proposals. At this time, all proposals have been awarded, and vendors have been selected. The next stage involves scheduling the projects and beginning the necessary work.

As part of the Cybersecurity Pilot Program, we have requested a total of \$502,787.91 to fund all five cybersecurity projects. Of this amount, PCLS' share is projected to be \$50,278.79. I will continue to keep the board informed as we transition into project implementation and monitor progress which is expected to progress through the end of 2025 and well into the Summer of 2026. A summary of projects and their awards is provided below.

Table 1: Project Cost Totals

PCLS Cybersecurity Project Cost Totals					
Project #	Project Name	Vendor	One-Time Cost	FRN Amt	PCLS Share
Project 1	Next Gen Firewall Licenses	Ednetics	\$96,740.82	\$87,066.74	\$9,674.08
Project 3	Rubrik Backups	Ednetics	\$121,684.72	\$109,516.25	\$12,168.47
Project 4	Albert	CIS	\$43,790.00	\$39,411.00	\$4,379.00
Project 4	Albert & MS-ISAC	CIS	\$3,990.00	\$3,591.00	\$399.00
			\$266,205.54	\$239,584.99	\$26,620.55
Endpoint Protection & Multi-Factor Authentication			Costs		
Project 2	Microsoft Defender Config	adaQuest	\$19,800.00	\$17,820.00	\$1,980.00
Project 2	Microsoft Purview Config	adaQuest	\$15,300.00	\$13,770.00	\$1,530.00
Project 2	Microsoft Sentinel Config	adaQuest	\$20,400.00	\$18,360.00	\$2,040.00
Project 5	MFA Enablement	adaQuest	\$21,600.00	\$19,440.00	\$2,160.00
Project 2, 4	workloads of managed service 3 years	adaQuest	\$136,458.50	\$122,812.65	\$13,645.85
Project 5	YubiKey Hardware Key (300 units @69.5	adaQuest	\$23,023.87	\$20,721.48	\$2,302.39
			\$236,582.37	\$212,924.13	\$23,658.24
GRAND TOTAL One-Time Costs			\$502,787.91	\$452,509.12	\$50,278.79
Total CBR Budget			\$525,000.00		
Remaining in C2 Budget for Annual Amts			\$22,212.09		

MEMO



Date: September 30, 2025

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

From: Mary Stimson, Finance Director

Subject: 2024 IRS Tax Form 990

The draft of the Library's 2024 990 tax return is now complete, thanks to the efforts of our accounting firm, DP&C, in collaboration with our dedicated finance department.

As part of this final process, each Trustee must review the return and certify that they have completed their review. This 2024 tax return draft will be sent to you under separate cover. Please note that all statements will become integral public documents in the final tax return for a period of no less than three years. No Board action is required at this time.

Following review and certification, the tax return will be filed with the IRS by the November 15, 2024, due date. Completing this process early allows us to meet our obligations efficiently and effectively.

Thank you for your attention to this matter and your ongoing support.

MEMO



Date: September 26, 2025

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

From: Alison Eckes, Customer Experience Director, Programs and Services
Blythe Summers, Programs and Services Manager, Youth and Family Services

Subject: 2025 Summer Reading Report

This summer, the Library engaged children, teens and adults through the Summer of Stories reading program. Participants experienced reading for fun and took part in programs representative of the communities we serve.

The attached report highlights 2025 program goals, participation, reach, and impact.

We continue to evaluate and refine the program to ensure it meets the evolving needs of Pierce County residents and advances our strategic priorities in literacy, arts and culture, equity, and sustainability. This year, data-driven strategies expanded access to books in high-need households, and redesigned reading logs reduced printing and consumables while maintaining a high-quality, engaging experience.



Summer of Stories artwork by local artist Angela Larsen

Summer Reading

BY THE NUMBERS

Pierce County Library's Summer Reading Program celebrates our county's diverse communities and the transformative power of stories to connect us and deepen our understanding of ourselves and others.

**26,600
Participants**



7,889 return engagement

Teen engagement increased by 27%, and Adult engagement by 51%, while we maintained participation levels with children.

On the Road

Reducing barriers to library services

- Community site visits: 126
- Library connections with people in the community: 4,950



**20K+ people came to
over 950 Programs in the
Library and Community**

**15,800 Books
Given Away**

Studies show that youth who have access to books in the home maintain reading skills better and experience less learning loss during the summer than children without access to books in the home.

We increased book giveaways to kids from low income families by 76%.

**From our
participants:**



"I normally read like 3 books a day, but now I'm reading 12" - a child.

"[SRP] helps me read more so I can explore the amazing world" - a teen.

"I really enjoy being challenged to go beyond my usual genres." - an adult

Summer Reading Outcomes

Our Goal

Readers of all ages (kids, teens and adults) demonstrate curiosity and sustained time reading in order to make a habit of lifelong learning.

The Result

98% of survey participants report that the program helped them read or explore something new this summer.
65% of survey participants reported an increase in their reading or exploration.

An elementary school student became an independent reader this summer thanks to the Summer Reading Program. Another discovered his love of reading and went through five books a week, staying up late reading.

An adult participant said, "Summer reading challenges me to read more than I usually do."



Teens got creative filling out their logs this year

Our Goal

Kids and teens access free programs that allow them to engage their imaginations, explore and learn about topics that interest them.

The Result

13,500 kids and teens attended programs at our libraries this summer!

A mom told us her teen adores reptiles and amphibians and creepy crawlies but is uncomfortable going to programs for kids. She was so grateful we offered a reptile program specifically for teens.

