GUIDE TO THE BUDGET

2018 UPDATE

As of December 31, 2017

Pierce County Library System

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Overview

Every year, the Library creates a fiscal year budget. Herein contained is a description of the process and elements that go into creating the budget. It is meant as a guide to help the Board of Trustees through the process, and a roadmap for the Library's management.

Calendar

Board Meeting	2018 Budget Activities
August 9, 2017	• Review budget calendar • Review Fiscal Management Policy
September 13, 2017	• Review preliminary levy certificate and impact to budget • Review budget drivers (CPI-U, etc.) • Approve amended Fiscal Management Policy (if necessary)
October 11, 2017	• Review final project proposals and impact to budget • Review Executive Director's budget message
November 8, 2017	FIRST PUBLIC HEARING • Review first comprehensive draft budget • Approve levy certificate • Implicit Price Deflator decision (if necessary)
December 13, 2017	SECOND PUBLIC HEARING AND FINAL APPROVAL • Review draft budget narrative • Approve General Fund budget • Approve Capital Improvement Fund budget • Approve Special Purpose Fund budget
January 10, 2018	• Budget narrative distributed • Review amended levy certificates (if any)

Budget Method and Sequence

Pierce County Library System has been recognized for its strong financial management processes. In 2017, the budget timeline began in July with planning and project development. The budget process first embraced methods and processes for creating budgets around the Strategic Plan, and then a work plan was developed. This move brought perspective future opportunities that should be studies as well as lingering items that were deferred during the recession. An important part of this process was to begin with input from managers and then winnow down possible projects to fit within budgetary and staffing constraints.

Beginning in 2017 the Administrative Team gave the Leadership Team ownership of work plan development and decision-making. This included review of all departmental budgets and recommendations, and a clear understanding of the financial activities that the Library incurs.

Managers justify funding levels for their base operating budgets and developed proposals to address pressing needs for serving the customer or improving the infrastructure. The Administrative Team evaluated all proposals; many were not implemented as funding under the 1% revenue increase limitation does not provide adequate additional funding beyond paying for labor cost increases.
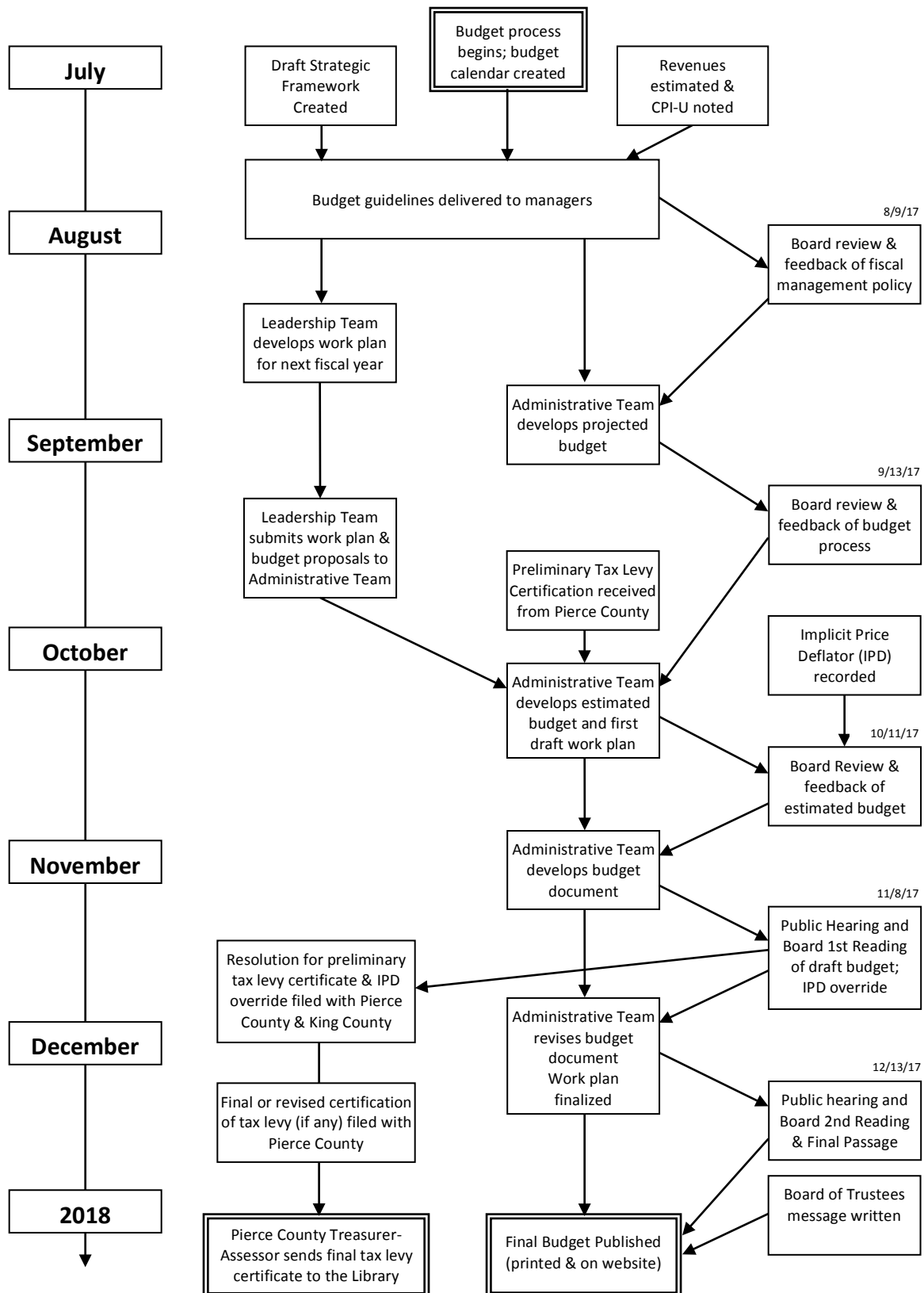
The annual budget is developed by applying the following methods:
1. The Administrative Team discusses service priorities, fiscal realities, and develops strategies in tandem with the Strategic Framework.
2. Projected revenues are calculated in July from estimated property value assessments.
3. Leadership Team members are given guidance on how to create their budgets.
4. Leadership Team members collaborate to create project proposals and capital projects, which became part of the annual work plan.
5. The Library receives Pierce County's preliminary tax certification, which contained revenue calculations for 2018.
6. The Administrative Team reviews the compiled list of proposals from managers and calculates a draft budget. The Implicit Price Deflator (IPD) is received, if it is under 1%, the Board decides whether to approve a "substantial need" to override the IPD.
7. The Administrative Team finalizes the budget and work plan.
8. The estimated budget (operating) and work plan are presented at the October Board of Trustees meeting.
9. The draft balanced budget is presented at the November Board of Trustees meeting for public hearing and first reading.
10. The Administrative Team makes any needed adjustments to departmental budgets.
11. The final budget is presented at the December Board of Trustees meeting for public hearing and final passage.
12. The final budget is published and made available publicly via the website.

During the final weeks of the budget process the Administrative Team works to balance the Operating Budget, the Capital Improvement Budget, Special Purpose Budget, and Fund Balances/Cash Reserves. Changes in any one area will impact the others. Because the Library tightly manages current and future cash flow (given moving projections), the selection of budget proposals and funding requests are ranked, and then decided upon with the explicit understanding that calculations for the final budget must preserve the integrity of the four areas as established in proven practices.

The overall budget method ensures that Library management strategizes and plans for service priorities. A process chart of budget key milestones and activities is provided on the following page.

Budget Process & General Timeline

Timeline		
July	Draft Strategic Framework Created	Budget process begins; budget calendar created · Revenues estimated & CPI-U noted
August	Budget guidelines delivered to managers	Board review & feedback of fiscal management policy — 8/9/17
	Leadership Team develops work plan for next fiscal year	
September		Administrative Team develops projected budget · Board review & feedback of budget process — 9/13/17
	Leadership Team submits work plan & budget proposals to Administrative Team	Preliminary Tax Levy Certification received from Pierce County
October		Administrative Team develops estimated budget and first draft work plan · Implicit Price Deflator (IPD) recorded · Board Review & feedback of estimated budget — 10/11/17
November		Administrative Team develops budget document · Public Hearing and Board 1st Reading of draft budget; IPD override — 11/8/17
	Resolution for preliminary tax levy certificate & IPD override filed with Pierce County & King County	Administrative Team revises budget document Work plan finalized
December	Final or revised certification of tax levy (if any) filed with Pierce County	Public hearing and Board 2nd Reading & Final Passage — 12/13/17 · Board of Trustees message written
2018	Pierce County Treasurer-Assessor sends final tax levy certificate to the Library	Final Budget Published (printed & on website)

Finance Administration

Accounting method
The Library is authorized by the Washington State Auditor to use the "Cash Basis" accounting method for all Library funds. This means transactions are accounted for when they are either received or paid. The specific accounting method applied in the Library is the Washington State Budget, Accounting and Reporting System (BARS). The Library does not report using General Accepted Accounting Principles (GAAP).

Fiscal year
The Library operates on a calendar fiscal year, from January 1 through December 31. The Library does not employ a "13th month" for its fiscal year to account for entries that close out the fiscal year. The Washington State Auditor stipulates that all items purchased be received on the premises by December 31, invoices received and approved for payment within the first two weeks of January, and payments made by the end of January. The Library closes the fiscal year with all entries accounted for by December 31.

Funds
The Library uses four funds, three of which are major (a major fund is defined as a fund whose budget of revenues and expenditures are approved by the Board of Trustees by resolution; a minor fund has no budget of revenues and expenditures—it is inactive for all intents and purposes).

- **The General Fund**—a major fund—is used for receiving nearly all revenues that come to the Library. All ongoing operations, such as salaries, benefits, payments and purchases for supplies, equipment budget, as the latter does not record Board approved unbudgeted fund-to-fund transfers. These transfers are generally performed after the annual report is issued in May and unanticipated revenues and savings from the prior year are recorded, then some portion moved to the Capital Improvement Fund and/or the Special Purpose Fund, per the Fiscal Management policy.

- **The Capital Improvement Fund**—a major fund—is a separate fund used to receive transfers of funds from the general fund and other one-time revenues, such as grant monies, donations, and reimbursements. Expenditures out of the Capital Improvement Fund pay for such projects as improvements to buildings, major improvements to services, major equipment purchases that are not routine. Salaries and wages are not paid out of the Capital Improvement Fund.

- **The Special Purpose Fund**—a major fund—is for projects that are of a one-time nature such as those funded by grants and donations, recurring programs that run for a few months and may have multiple funding sources, and set-asides for committed future expenditures. Use of this Fund was limited to set asides.

- **The Debt Service Fund**—a minor fund—is used to receive any bond/debt related revenues and payments. At this time, the Debt Service Fund is not considered a major fund because the Library carries no debt and is making no payments.

The Washington State Auditor requires reporting of restricted and unrestricted funds, thus each fund may contain restricted and unrestricted uses and are clearly identified in their description when necessary. All funds are reported to the Washington State Auditor in the Library's annual report and all funds are audited.

Because the Library is a special purpose taxing district (junior taxing district, having similar taxing authority to firefighting districts) with its own taxing authority, funds are appropriated differently than how a city appropriates funds to a city library. When the Library certifies the property tax levy, the Pierce County Assessor-Treasurer approves the final property tax that is levied on property owners.

The Board of Trustees is authorized to create other funds as needed. See the table below for departments authorized to use each type of fund.

Department Use of Funds

Department	General	Capital Improvement	Special Purpose	Debt Service
Executive Office	✓	✓		
Customer Experience	✓	✓		
Collection Management	✓			
Finance	✓	✓	✓	✓
Technology Experience	✓	✓		
Facilities Management	✓	✓		
Communications	✓	✓		
Fund Development	✓			
Staff Experience	✓			

Fund Balance
All Library funds (General, Capital Improvement, Special Purpose, Debt Service) have the simple definition of the existing fund balance from December 31 of the previous year as reported to the State Auditor, plus the net of new revenues and actual expenditures of the current year (the Library has historically recorded an annual credit in the General Fund, but it fluctuated considerably for the Capital Improvement Fund), debit/credit any adjustments at the end of the current year, minus use of fund balance to pay for expenses (in particular, operating and capital). The Special Purpose Fund's intent is to be self-funded by the projects, programs, and set-asides.

Treasury and Banking
Washington State law appoints the Pierce County Assessor-Treasurer to act as the official treasurer for the Library. Revenues from property taxes and other public sources (such as Private Harvest Tax) are held and released by the Pierce County Assessor-Treasurer. Expenses are redeemed by the treasurer. The Library is authorized to create and manage bank accounts as needed to conduct business. Bank accounts are used for payroll processing, receipt of branch fines and fees revenue, and other electronic transfers to agencies, such as the IRS and Washington State Department of Retirement System. However, all transactions must eventually be recorded with the treasurer. The Pierce County Assessor-Treasurer also acts as the investment pool for available Library funds.

The Library's banks and their uses are provided in the table below.

Department Use of Funds

Institution	Purpose
Bank of America	• Merchant Services (online payment of fines/fees, receipts for eRate reimbursements) • Checking
Columbia Bank	• Payroll ACH • Accounts Payable electronic withdrawals (Social Security, DRS, AWC healthcare, DOR) • Checking
Keybank	• Branch Deposits of fines, fees, and other customer transactions • Checking
PayWare/PayPal	• Envisionware credit card payments

Budgeting
The Library budgets all funds according to the "cash basis" budgeting method and such budgets are reported to the Pierce County Assessor-Treasurer Office and to the Washington State Auditor. Therefore, the Library uses the same basis of accounting for both budgeting and annual reports. Due to the timing of final budget approval and reporting, compared to the fiscal year annual report which occurs in February, estimates are used for ending and starting fund balances based on the most accurate information available at the end of November and prior to the final budget approval in December. The Library may use an amending budget process during the year to reconcile the actual fund balances with the originally approved budget estimates (any amended budget is used as the annual report to the State Auditor). Prior to receipts of property tax revenues in April and in October, the Library uses existing fund balances—allocated as restricted funds—to cover payments for operations.

It's not uncommon to have capital projects with multi-year contracts or schedules. In such cases, the Library rolls over the contracts from year to year and every attempt is made to be accurate during the budget process to predict the balance of contracts that need to be rolled over. The Library encourages managers to have all contract encumbrances satisfied by December 31. Remaining contract values are reopened for the current fiscal year. All encumbrances are zeroed out prior to the annual report.

Grants and restricted donations at times span fiscal years. Grant and donation funded activities in the Special Purpose Fund will roll over from year to year. Wherever possible, the Library makes efforts to receive grant and donation revenues closest to the time of procurement and payment.

Budget Amendments
Amending a budget may occur as business needs warrant during the fiscal year, and whether funds from prior year operations are available to address critical impacts that may have occurred since the December approval of the budget. Beginning in 2017, the Library revised its practice to transfer funds to/from departments or among line items, so long as the entire system budget's bottom line remains the same. This is implemented by using a system-level contingency line item that expands and contracts throughout the year as it moves funds into and out of department line items.

During an amending budget process, managers review priorities, changes, and assess budgetary needs through the end of the year. Fiscal year revenues are adjusted accordingly based upon receipts and current estimates. A balanced General Fund Budget may be proposed to the Board of Trustees for consideration and approval. The Capital Improvement and Special Purpose budgets may be amended throughout the year due to the nature of projects and needs, including emergency purchases. Management periodically provides revised capital and special purpose budgets to the Board of Trustees, of which the Board considers and takes motion.

Annual Reports

Every year, the Library reports to the Washington State Auditor its prior year's annual fiscal results. Reports include a statement of revenues and expenditures, broken down by fund, a statement of cash, and other information as required by law. Notes are provided. All annual reports submitted to the State Auditor are available online at www.sao.wa.gov. The Library provides a comprehensive report to the Board of Trustees as early as the February Board meeting.

Audits

The Washington State Auditor conducts an audit of the Library's accountability and finances using the Governmental Auditing Standards (GASB), and conducts a "cash basis" audit. Typical audit areas include:

- Open Public Meetings Act and reporting
- Cash receipting
- Internal control
- Agreements and contracts
- Public Work projects
- Purchasing
- Banking activities
- General accounting, financial handling, and financial statements
- Compliance with applicable Washington State laws and regulations
- Policies and enforcements
- Other areas of auditing interest by auditors, management, and Board members

Up until 2016, the auditor conducted a biennial (two-year) audit. Beginning with fiscal year 2017, the audit will be annual. Auditors begin in October and conclude their work within two months. One or more Board of Trustee members are asked to participate in both the audit's entrance and exit interviews with Library management and state auditors. The last audit for the 2015-2016 fiscal years concluded with its exit interview on December 19, 2017. Auditors reported that:

- There were no uncorrected misstatements in the audited financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.
- No significant deficiencies in internal control over financial reporting were identified.
- No instances of noncompliance were identified that could have a direct and material effect on the determination of financial statement amounts.

The audit concluded with an unqualified opinion, a clean audit with no findings and no letters. This concluded the 18th consecutive clean audit spanning over three decades (there were single-year audits). The next audit for 2017 will commence in late 2018. Pierce County Library audit reports are available online at www.sao.wa.gov.

Financial System
Tyler Technologies' Eden suite of products are used to manage the Library's finances, accounting, human resources, and other administrative tasks. Eden was implemented in 2008 and no major changes occurred to the system in 2017. The product is slated for discontinuation in 8 to 10 years (as of now, it is no longer being sold to new customers). A replacement project began in 2017, with implementation scheduled for 2018. However, due to other pressing priorities, selection and implementation of a new system is delayed until 2019.

The auditor requires Eden records be reconciled with all bank accounts and with the Pierce County Assessor Treasurer' system.

Fiscal Principle, Policy, and Practices
Pierce County Library employs key financial policies and practices in guiding its budget decisions for current and future fiscal years. Many of these are stated in the Library's fiscal management policy, which is by design a long-term fiscal management policy enacted by the Board of Trustees.

Guiding Principle
The guiding principle of the Pierce County Library System during times of harsh economic conditions is not to diminish its product. Budget decisions relate to providing the best mix of cost-conscious services to the community without sacrificing value. Its product is determined by asking the community to tell the Library what is valued and needed.

Fiscal Management Policy
The Library routinely reviews and updates the Fiscal Management Policy in accordance to the Board's guidance. The latest version of the policy can be found in Appendix A.

Budget Planning Process
The budget planning process begins with establishing executive priorities, gathering and evaluating measures, and applying strategic management to the Library's goals and objectives. Provided in this section is a brief summary of the budget planning process and the major methods and elements incorporated.

Executive Priorities
Continuously, the Executive Director assesses the realities of the external world, the needs of the community and customers, as well as directions of library activities nationwide and regionally. As the budgeting process begins for the next fiscal year, the Executive Director sets the priorities. These priorities are communicated with the Administrative Team and to the Leadership Team with instructions to craft their budgets accordingly.

Performance Measures
The Library gathers performance measures and evaluates progress. The data is culled from multiple areas of Library performance. Examples include how many items have been checked out, customer visits to the libraries, and website hits. The data snapshot is crucial to understanding the year's services

and other factors, based on current priorities and strategies. The Library keeps system-wide and departmental measures. Performance measures are checked against the strategic management process and are also discussed with the Administrative Team and the Leadership Team.

Long Range Approach
The Library's budgeting and decision-making process always considers the future, not just 2 years out, but 5 to 10 years out. Board of Trustees and Executive Management are committed to making the optimal decisions related to ensuring future fiscal sustainability and meeting current Executive Priorities. Throughout the year, as data becomes available, current, next year, five year, and as applicable 10 year projections are created and analyzed, leading to actions that must be taken immediately to ensure the Library remains focused on its mission in the now and future, without decimating services because of lack of effective planning. The Library recognizes that strategic goals and fiscal realities intertwine; it is exemplified in making clear priorities for the Library, and then exacting a conservative approach to budgeting and an aggressive pursuit of efficiencies.

The Administrative Team expects Leadership Team members to implement efficiencies and objectively show evidence for the funds needed to operate. Leadership Team members use the strategic plan to develop goals and objectives (supported by budget proposals) and major projects funded in either the operating budget or capital budget. The Administrative Team reviews the work plan and budget proposals. Feedback is provided; sometimes decisions are made during this stage of the process.

Three budgets are created: the estimated balanced budget, first public reading of the draft balanced budget, and final public reading budget documents. Each are presented with discussions held during Board meetings. The public is invited to participate during November and December hearings.

Funding Cycle

During the 2017 update of the 2010 Facilities Master Plan, a new Funding Strategy was developed to set how operational and capital projects are funded. Provided below is a process diagram that shows a funding cycle of seven to 10 years, which is subsequently repeated. Each fiscal year's budgets will have a significant part in where the Library is in its funding cycle. In 2017, the Library began the public process to begin the first cycle.

About the Library

Pierce County, the second most populous county in Washington State, is located directly between King County/City of Seattle and Thurston County/City of Olympia, the State Capital. Pierce County also rests between the Puget Sound and Mount Rainier National Park. (Map courtesy of Wikipedia).
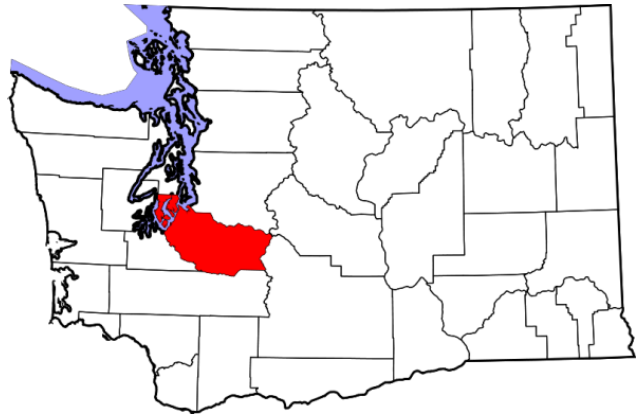
Service Area

The Pierce County Library System provides library services in the unincorporated areas of Pierce County in Washington State, and 15 annexed cities and towns. See map below of libraries located in Pierce County.
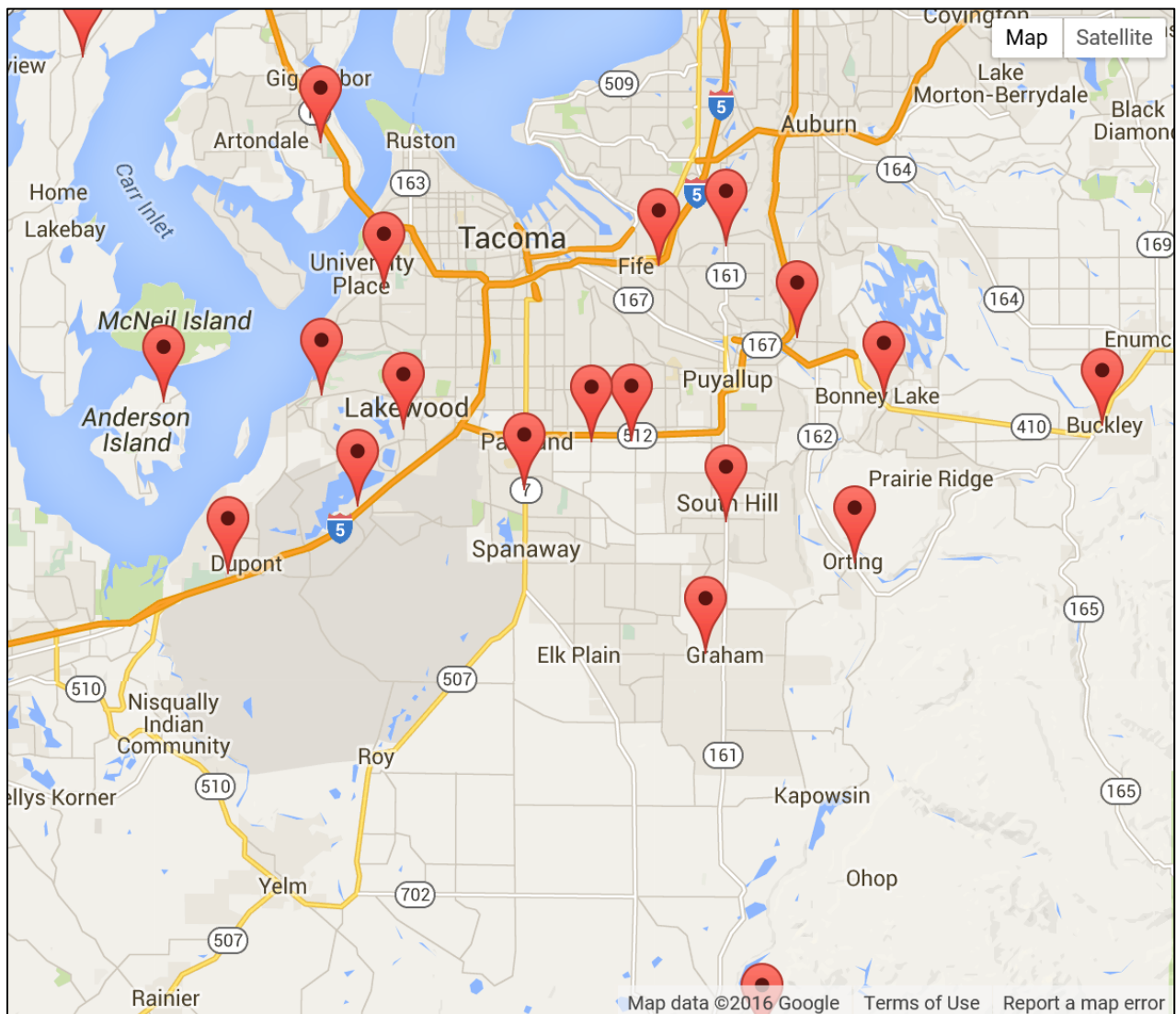
The Library served an estimated population of 600,000 during 2017 (using 2010 census results). In December 2017, 342,000 people had active Pierce County Library System library cards, an increase of over 10,000 from the previous year. The Library offers nearly 1.5 million books, DVDs, audiobooks, and other items. In 2017, people checked out nearly 6.2 million items (2016: 7.4 million) and people made over 2.1 million visits to libraries and bookmobiles (2016: 2.2 million).

In Washington State, there are 62 library systems serving the state. Of these, nine library systems serve populations greater than 250,000, including Pierce County Library. In 2016, of all libraries Pierce County Library ranked fourth in population served and fourth in total items checked out. These nine library systems managed a total of 215 branches and 22 bookmobiles.

Services
The Library provides services through the 20 libraries, homebound and adult care facilities, childcare services, and the website.

The six busiest libraries are open 63 hours per week, seven days per week and provide a range of services, including Adult Services and Youth Services librarians, meeting rooms, and extensive fiction and non-fiction materials. Three of the next busiest libraries (Bonney Lake, Graham, and Summit) are each open 60 hours, seven days per week. These nine libraries are open on Sundays, from 1 to 5 p.m.

Seven other libraries (Buckley, DuPont, Eatonville, Fife, Key Center, Milton/Edgewood, Orting, and Steilacoom) provide services to local communities and are open 47 hours per week, six days a week. The Tillicum library is open 39 hours per week, six days a week.

In 2017, the Community & Outreach Services Department served more than 30 adult care facilities and about 50 group homes and people who are homebound. In 2013, most bookmobile services ended. The Explorer Kid's Bookmobile provided summer service children in low-income neighborhoods. The Youth Services staff serves about 70 childcare centers and over 80 family childcare programs.

All Pierce County Library System services are available to residents or property owners in the Library System's service area, as well as people who live on a military base in Pierce County. In libraries people may access:

- Books, movies, music, and more to check out.
- Answers and information to help people find information and get books to read. Questions also may be answered via mail, phone, or email.
- Free Internet access on library computers or personal laptops.
- Services for youth to help prepare children to read and students with homework.
- Job and business help with books and materials, computers, printers, and classes.
- World languages at most libraries offer books and materials in Chinese, Japanese, Korean, Russian, Spanish, or Vietnamese.
- Free public meeting rooms.

Online libraries services people may access:

- Live online help with homework from professional tutors.
- Help for writing resumes, planning careers, and getting jobs.
- Audiobooks and e-books to download.
- Credible, reliable information from online e-sources, subscription magazines, personal investment resources, car repair manuals, encyclopedias, and other resources.

Library History in Brief

Pierce County Library System has been serving customers for more than 70 years. The Library System has changed a lot in that time. In 1946 seven libraries served 55,000 people. Today, Pierce County Library is the state's fourth largest library system with 20 libraries serving 600,000 people. In 1946 Pierce County Library offered 6,385 books and 6,800 from Tacoma Public Library. Today Pierce County Library System offers 1.5 million books, CDs, DVDs, audiobooks and more. It also offers computers with high-speed Internet access and free Wi-Fi.

Pierce County in Brief

Although City of Tacoma and City of Puyallup are not part of the Library's district, they are included in the data in this section due to them being reciprocal borrowing areas (residents in those two large cities are able to use Pierce County Library System resources by mutual agreement).

Year	Median Household Income	Median Age	Single Unit Homes
2001	44,965	34.3	189,111
2002	45,581	34.4	193,073
2003	47,084	34.6	197,414
2004	49,151	34.8	201,655
2005	50,678	35.1	205,702
2006	55,506	35.2	210,722
2007	56,426	35.3	215,161
2008	57,674	35.4	218,132
2009	56,555	35.6	219,891
2010	55,531	35.9	218,828
2011	56,114	36.1	220,212
2012	57,162	36.2	221,467
2013	57,238	36.5	223,046
2014	59,998	36.8	225,376
2015	59,566	37.1	227,526
2016	61,042	37.2 (est)	229,571

Source of data: Washington State Office of Fiscal Management.

Top 10 Employers in Pierce County (2017)

Employer	FTEs
Joint Base Lewis-McCord	60,100
Multicare Health System	7,439
Washington State Employees	6,838
Franciscan Health System	6,528
Tacoma Public Schools	3,541
Pierce County Government	3,058
Bethel School District	2,465
City of Tacoma	2,251
State Farm Insurance Companies	2,150
Puyallup School District	2,124

Source of data: Tacoma-Pierce County Economic Development Board Pierce County Library System is 74th at 278 FTEs in 2017

Other Pierce County Data (2014-16)

K-12 students enrolled (2016-17)[1]	132,966
School districts / schools (2016)[2]	17 / 300
Colleges and Universities (2016)[2]	7
Licensed drivers (2014)[3]	578,224

1. Office of Superintendent for Public Instruction (public schools only)
2. Pierce County website
3. Washington State Office of Fiscal Management

Snapshot of Key Data

Provided below is a table of key data regarding the Pierce County Library System.

Snapshot of the Library's Key Data thru 2016. (2017 updated in 2018)

	2013	2014	2015	2016	2017*
Population of service area as of end of fiscal year	558,000	564,000	580,000	590,000	TBD
Service Area Size (in square miles, rounded)	1,800	1,800	1,800	1,800	TBD
Library Materials	1,149,283	1,095,007	1,038,481	977,892	TBD
Circulation	6,937,235	6,906,394	6,722,843	7,414,947	TBD
Library Visits	2,271,627	2,325,547	2,325,785	2,203,898	TBD
Open Hours/Week	977	977	1,024.5	1,024.5	TBD
No. of Registered Borrowers (active cardholders)	250,091	285,292	324,350	334,362	TBD
Programs given for Children	3,127	3,700	3,057	3,089	TBD
Pierce County Reads Program Attendance	1,176	2,181	2,535	2,944	TBD
Hours kids read during Summer Reading	93,470	107,405	122,585	143,620	TBD
Volunteer Hours/Year	17,989	18,447	20,400	18,653	TBD
Website Visits	2,425,736	2,097,905	2,120,040	1,930,901	TBD
Staff (Employees, excluding substitutes)	349	351	356	356	TBD
Staff (FTE equivalent)	257.4	261.3	268.9	272.7	TBD

* Recorded as part of the annual report in February/March of the following fiscal year.

Statistics according to Washington State Library publications showed that in Washington State, the Library ranked in 2016:

- 4th in population served; 4th in registered cardholders

- 4th in operating budget

- 5th in total staffing (FTEs)

- 5th in number of librarians (MLS degreed staff)

- 3rd in total square footage

- 8th in materials expenditures per capita among libraries with populations of over 250,000

- 4th in total circulation

- 5th in total annual library visits

Library Facility Information

Library Facility Data

Library/Facility	Facility Owner	Age of Facility	Floor Space (Sq. Ft.)	Lease Expiration	HUD Provisions	Land/Prop. Ownership
Anderson Island (AI)	Anderson Island Community Center	1931 Renovated 1971	422			Agreement (Unknown)
Bonney Lake (BLK)	City of Bonney Lake & PCLS	1982 Renovated 1996-97	6,480			Bldg. Only
Buckley (BUC)	PCLS	1991	4,100			Own
DuPont (DPT)	Leased from DuPont Station Partners, LLC	2004	3,610	4/30/2021 w/one 3yr ext.		Lease
Eatonville (EAT)	PCLS	1990	4,000			Own
Fife (FIF)	PCLS	2011	6,000			Own
Gig Harbor (GIG)	PCLS	1990	15,214			Own
Graham (GHM)	PCLS	1992	7,152			Own
Key Center (KC)	PCLS	1976	4,066	Perpetual w/ KPHC since 7/5/2002	HUD expired June 30, 2010	Own
Lakewood (LWD)	PCLS	1963 Expanded 1974 Renovated 1993-94	32,592			Own
Milton/Edgewood (MIL)	Leased from WRP Surprise Lake, LLC	2011	6,649	5/31/2020 w/one 5yr ext.		Lease
Orting (ORT)	Town of Orting	1982	2,700	Perpetual Since 7/13/2005	HUD expired June 30, 2008	Contract
Administrative Center & Library (ACL)	PCLS	1992	50,000			Own
Parkland/Spanaway (PKS)	PCLS	1990	15,576			Own
South Hill (SH)	PCLS	1990	20,100			Own
Steilacoom (STL)	PCLS	1995	4,039			Own
Summit (SMT)	PCLS	1992	7,424			Own
Sumner (SUM)	City of Sumner (HUD) & PCLS	1979 Expanded and renovated 1995	10,600		HUD released prior to 1/1/1995	Joint ownership; bldg. only
Tillicum (TIL)	HUD	1985 Renovated after water damage 2004	2,100		HUD expires June 30, 2024	Contract
University Place (UP)	PCLS & City of UP share space in the new Civic Building	2011	15,000 +5,000 in the future			Own
		Total:	**217,824**			
		Per Capita:	**0.37**			

Communities the Library Serves

Population (Revised from Facilities Master Plan Update in 2017)

Service Area[1]	2000 Census	2010 Census[2]	2017 Current Population	2030 Projection	2040 Projection
Bonney Lake	28,600	38,600	41,900	47,100	49,400
Buckley	10,800	12,300	13,300	15,200	15,800
DuPont	6,400	10,100	12,200	15,100	16,600
Eatonville	7,700	9,100	9,700	10,600	11,600
Fife	7,300	10,500	11,400	13,300	15,900
Gig Harbor	42,400	48,200	52,000	55,900	56,000
Graham	30,300	37,000	39,500	42,700	41,800
Key Center	10,000	11,600	12,300	13,300	13,800
Lakewood	60,800	60,900	67,200	78,900	92,100
Milton/Edgewood	11,900	14,100	15,600	18,400	20,500
Orting	8,500	11,100	12,700	16,100	16,400
Parkland/Spanaway	53,400	61,400	64,800	67,700	65,400
South Hill	66,300	88,700	96,400	108,700	109,800
Steilacoom[3]	12,600	12,200	13,600	15,400	16,800
Summit & Admin. Ctr & Libr.	34,100	40,700	43,300	46,700	47,800
Sumner	32,300	40,800	44,800	51,900	55,900
Tillicum	2,100	2,100	2,300	2,700	3,000
University Place	41,100	42,800	47,000	55,500	67,100
TOTAL	**466,600**	**552,200**	**600,000**	**675,200**	**715,700**

1. 2017 Facilities Master Plan Update applied a change in methodology and broadens the service area boundaries for each location and accurately apportions use within Puget Sound Regional Council's Forecast Analysis Zone (FAZ).
2. 2010 Census Update uses the same methodology as the 2010 Facilities Master Plan for service area boundaries.
3. Includes Anderson Island

Organization

In June 2017, the Library reorganized its management structure to deliver improved service to all parts of the organization and to its customers and communities. Three key management teams support the work of the organization, ensure accountability, tend to the organizational culture, and live the Leadership Competencies. The organizational structure creates, manages, communicates, collaborates, and delivers an excellent customer experience: to best serve Library customers, its communities, and the staff.

Leadership Team
Management structure for the entire organization that provides a venue for customer-supplier partnerships to work at a system-view level. The Leadership Team shares customer feedback and information, discusses system-wide management and operational concerns, and mobilizes messaging.

Customer Experience Team
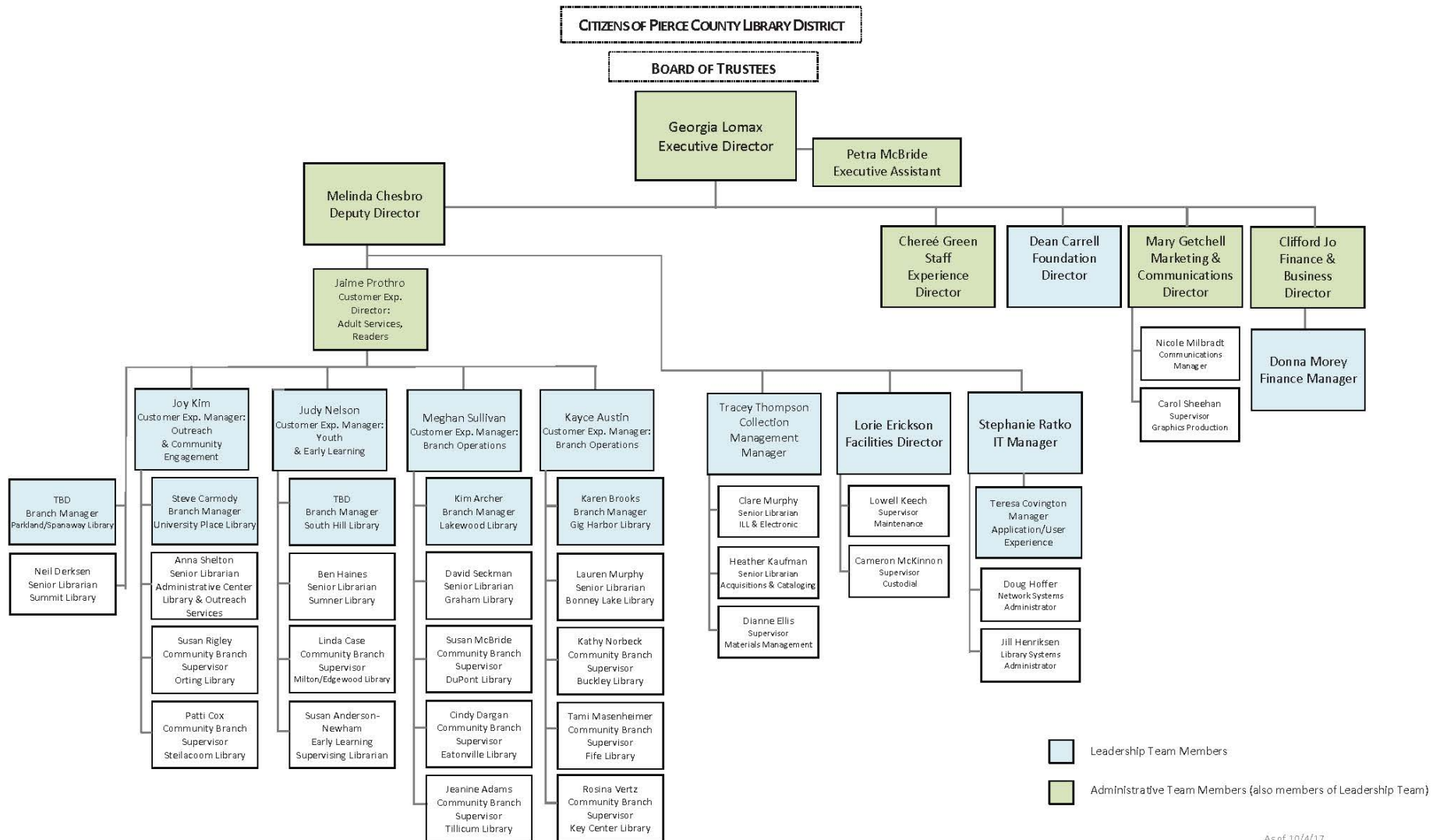Delivers a valued customer experience through branch, community, and virtual operations. The Customer Experience Team brings to the table the voice of the customer.

Administrative Team
Shares a common understanding of the whole system, holds the vision of the future, and shapes the organizational culture. The Administrative Team drives strategy and sets high-level system goals. It also owns the budget and budgeting process.

2017 Organizational Chart-Leadership View

Pierce County Library System | 2017 Organizational Chart

CITIZENS OF PIERCE COUNTY LIBRARY DISTRICT

BOARD OF TRUSTEES

Georgia Lomax
Executive Director

Petra McBride
Executive Assistant

Melinda Chesbro
Deputy Director

Chereé Green
Staff Experience Director

Dean Carrell
Foundation Director

Mary Getchell
Marketing & Communications Director

Clifford Jo
Finance & Business Director

Nicole Milbradt
Communications Manager

Carol Sheehan
Supervisor
Graphics Production

Donna Morey
Finance Manager

Jaime Prothro
Customer Exp. Director:
Adult Services, Readers

Joy Kim
Customer Exp. Manager:
Outreach & Community Engagement

Judy Nelson
Customer Exp. Manager:
Youth & Early Learning

Meghan Sullivan
Customer Exp. Manager:
Branch Operations

Kayce Austin
Customer Exp. Manager:
Branch Operations

Tracey Thompson
Collection Management Manager

Lorie Erickson
Facilities Director

Stephanie Ratko
IT Manager

TBD
Branch Manager
Parkland/Spanaway Library

Steve Carmody
Branch Manager
University Place Library

TBD
Branch Manager
South Hill Library

Kim Archer
Branch Manager
Lakewood Library

Karen Brooks
Branch Manager
Gig Harbor Library

Clare Murphy
Senior Librarian
ILL & Electronic

Lowell Keech
Supervisor
Maintenance

Teresa Covington
Manager
Application/User Experience

Neil Derksen
Senior Librarian
Summit Library

Anna Shelton
Senior Librarian
Administrative Center
Library & Outreach Services

Ben Haines
Senior Librarian
Sumner Library

David Seckman
Senior Librarian
Graham Library

Lauren Murphy
Senior Librarian
Bonney Lake Library

Heather Kaufman
Senior Librarian
Acquisitions & Cataloging

Cameron McKinnon
Supervisor
Custodial

Doug Hoffer
Network Systems Administrator

Susan Rigley
Community Branch Supervisor
Orting Library

Linda Case
Community Branch Supervisor
Milton/Edgewood Library

Susan McBride
Community Branch Supervisor
DuPont Library

Kathy Norbeck
Community Branch Supervisor
Buckley Library

Dianne Ellis
Supervisor
Materials Management

Jill Henriksen
Library Systems Administrator

Patti Cox
Community Branch Supervisor
Steilacoom Library

Susan Anderson-Newham
Early Learning Supervising Librarian

Cindy Dargan
Community Branch Supervisor
Eatonville Library

Tami Masenheimer
Community Branch Supervisor
Fife Library

Jeanine Adams
Community Branch Supervisor
Tillicum Library

Rosina Vertz
Community Branch Supervisor
Key Center Library

Leadership Team Members

Administrative Team Members (also members of Leadership Team)

As of 10/4/17

The Departments (2017)

The Library operates nine organizational departments as listed below.

Department	Responsibility	Manager	FTEs	Function/Summary
Executive Office	Executive	Georgia Lomax Melinda Chesbro	5.0	Support top-level executive staff and the Board of Trustees, and sets strategic direction.
Collection Management	Books, DVDs, Music, E-Books, Databases Processing	Tracy Thompson	23.20	Provide a customer-focused collection of materials. The department strives to provide an exciting range of materials to meet the diverse community interests and to spark possibilities for our customers.
Customer Experience	Youth Services Adult Services Operations Volunteers	Jaime Prothro (CE Director) Kayce Austin Joy Kim Judy Nelson Meghan Sullivan	190.66	Create, coordinate, and deliver a valued experience for the public aligned with Pierce County Library System's organizational priorities.
Communications	Marketing Graphics Communications	Mary Getchell	5.60	Direct the Library's strategic communications and image; increase and enhance public awareness and library use by collaborating with customers, engaging with Friends of Libraries and volunteers, conducting market research, and producing a variety of media.
Facilities Management	Buildings Maintenance Custodial Delivery Vehicles	Lorie Erickson	26.83	Provide exceptional delivery of facilities services in a timely and courteous manner while providing excellent customer service. We actively promote environmentally and fiscally sustainable practices.
Finance	Financial Admin.	Clifford Jo Donna Morey	6.00	Responsible for the accounting and good stewardship of all PCLS public and other funds; manages all financial transactions for the System including payables, receivables, grant and project accounting, general ledger, fiscal reporting and analysis, payroll and purchasing.
Fund Development	Foundation Grant Writing	Dean Carroll	2.80	Administer the work of the Pierce County Library Foundation, the philanthropic arm of the Pierce County Library System. The Foundation consists of an active, volunteer board of directors who build community relationships and improve public awareness about programs and services, and advocate for the Pierce County Library System.
Information Technology	Infrastructure	Stephanie Ratko	18.00	Provide the highest quality technology-based services in the most cost-effective manner to facilitate the Pierce County Library strategic framework as it applies to core services
Staff Experience	Human Resource Labor Relations Training	Chereé Green	6.00	Direct the Library's strategic human resource management activities; increases and enhances staff engagement and relations by collaborating with staff and leadership and provides programs, policies and strategies to recruit, retain and develop the Library's workforce.

APPENDIX A: Fiscal Management Policy

Policy Statement
The Pierce County Library System ("Library") Board of Trustees shall implement and maintain sound financial management of the entrusted resources provided by the taxpayers and other sources of funding, consistent with the Library's mission.

In accordance with state law, RCW 27.12.070, the Pierce County Office of the Assessor-Treasurer serves duly as the Library's fiscal agent.

Definitions

Budget: A statement of anticipated revenues to be used for planned expenditures.

Capital Improvement Fund: A fund that is set aside for major asset purchases, maintenance, and improvements.

Cash: The actual cash contained on hand or in a financial institution.

Cash reserves: A portion of cash that is set aside in any fund for short term, mid-term, and long term sustainability without needing to borrow money.

Expenditure management: A process to capture and report actual expenditures compared to the budget of planned projects and operations.

General Fund: A public sector accounting term for the primary fund to operate a governmental entity. It records all financial activities to conduct day to day business.

Special Revenue (Purpose) Fund: A fund that is designated by the governing body as having a restricted use for specific purposes.

Policy
The Library Board of Trustees establishes the following fiscal management policy, which requires Board Action to enforce, make decisions, make exceptions, or otherwise implement to the extent law allows:

1. Current year general fund operations are funded from current year revenues.

2. Cash may be transferred between funds.

3. Debt may be incurred as a last resort.

4. Cash reserves is a fiscal resource to stabilize long-term library sustainability. Cash reserves may be used but not as a sole substitute for budget reductions to meet economic challenges.

5. Upon declaring a need for cash reserves to address a severe emergency having effects that cannot be addressed through the existing budget, the Board may pass a motion to release cash reserves for purposes of continuity of operations and services. Examples of emergencies are a natural disaster or a virulent pandemic.

6. Cash reserves in all funds shall maintain positive fund balances that plan and account for fiscal year patterns of revenues and expenses. The General Fund shall have adequate cash reserves beginning January 1 of every fiscal year to pay for anticipated expenses until the first major property value receipt occurs on or around May 1. The Capital Improvement Fund shall have adequate cash reserves beginning January 1 of every fiscal year to pay for anticipated expenses until the General Fund transfer occurs during the fiscal year. Specific guidelines shall be managed under Library Responsibility below.

7. The Library Board of Trustees may set cash reserve balances for any Fund as circumstances require.

8. For purposes of managing the Library's finances, additional fund types may be implemented.

9. To pay for capital improvement projects, a Capital Improvement Fund is established and funded appropriately by and through General Fund transfers and other multiple funding sources including but not limited to, grants, donations and distributions from external sources such as a Foundation, restricted or unrestricted revenues, special set-asides, and other sources of revenue.

10. To pay for special purpose projects, a Special Revenue Fund is established and funded appropriately by and through multiple funding sources including but not limited to, grants, donations and distributions from external sources such as a Foundation, restricted or unrestricted revenues, General Fund transfers, special set-asides, and other sources of revenue.

11. When there are unanticipated revenues and savings, the Board will consider transferring all or some portion thereof to the Capital Improvement Fund or to the Special Revenue Fund, or both.

12. The Board approves an annual budget for revenues and expenditures in each fund, and any substantial modifications throughout the year.

13. The annual budget process anticipates the need for long-term sustainability of services and future system expansion and improvement, and allocates revenue accordingly. The Board recognizes that in the absence of new revenue sources such as annexations, levy lid-lifts, or bonds, additional services from system growth will need to be funded mostly through reductions in operational costs.

Library Responsibilities
The Board expects the Library staff to carry out the following responsibilities:

1. Establish and administer a budget and expenditure management system to meet the goals of this policy.

2. Establish and maintain financial procedures for managing the Library's cash. Document, keep prudently current, and enforce such financial procedures as an implementation of this fiscal policy.

3. Establish and maintain a ten-year cash reserve strategy to sustain services to the Library's communities.

4. Establish and maintain a solvency strategy to sustain positive balances that ensure short-term debt is not used to pay for operations. Cash of at least four months of anticipated operating costs shall be available in the fund balance as of January 1 of each fiscal year.

5. Develop and manage fiscal practices and strategies so that cash reserves have at least two percent (2.00%) of the following year's anticipated revenues in addition to the amount set aside for General Fund solvency.

6. Administer a cash-flow system as an anticipatory approach to budget for and meet the Library's expenditure needs for future operations, including bill management.

7. Implement the State of Washington's Budget, Accounting, and Reporting System (BARS).

8. Furnish to the Board appropriate financial reports on a monthly basis, and deliver the annual report to the Board subsequent to filing it with the State of Washington.

9. Make efforts to reduce operational costs as part of the annual budget process anticipating that future service expansion may need to be met without significant future revenue increases.

10. Maintain a goal of 4% of average annual General Fund revenues in the year-end Capital Improvement Fund Balance over a ten year period.

The Board of Trustees shall review this fiscal management policy prior to or in conjunction with considerations of the annual fiscal year budget process, and amend it as deemed appropriate.

Board Policy 3.15
Adopted by the Board of Trustees of the Pierce County Library System, August 3, 1995. Revised and approved on: June 13, 1996; July 23, 1998; June 9, 2004; August 8, 2007; October 14, 2009; November 18, 2015; September 13, 2017.

APPENDIX B: Major Milestones of Pierce County Library System

2011 – Current

2016   Conducted extensive public involvement and gather input from more than 20 community leaders and 12,000 responses from individuals to shape the Library's Strategic Plan.

Helped people get jobs. Assisted individuals earn more than 700 accreditations through Microsoft Certifications boosting job skills and employability. Computer help through Book a Librarian and other programs continues to be a high-demand and convenient service: 639 classes conducted for more than 2,200 attendees, increasing their opportunity to get hired.

Inspired Summer Reading. Children and adults read more than 14 million minutes.

Connected community. Nearly 1,500 people participated in the author event for Pierce County READS, the community one-book reading program, where thousands of people read copies of the same book at the same time, and come together as a community.

Maintained buildings. Replaced significantly aging furnishings and fixtures—improved the restroom at Buckley Pierce County Library; upgraded heating and ventilation at Key Center Pierce County Library; updated elevator at Lakewood Pierce County Library; and replaced carpet and paint at Tillicum Pierce County Library.

Increased checkouts for online choices. With an increase in the number and variety of e-books, audiobooks, videos and music, customers downloaded and streamed more. People checked out 26% more e-books and other online materials, rising from 777,000 in 2015 to 979,000 in 2016.

Improved technology. Completed major equipment and infrastructure stabilization and upgrades to the network, applications, equipment and bandwidth. Previously up to 20 people at the same time could use Wi-Fi at each library; now up to 100 people at the same time can access Wi-Fi at each library.

Promoted healthy work place. Association of Washington's Cities WellCity awarded to the Library for wellness program, providing a 2% reimbursement on health care premiums.

2015   Earned Innovations in American Government Bright Ideas award for Block Play program from Harvard's Kennedy School Ash Center for Democratic Governance and Innovation.

Hosted the first Mini Fan-Con event featuring authors, a fan art exhibit, costume parade and more. Created Science 2 Go backpackes for preschoolers.

Inaugurated the Kenneth B. DeRoche Reading Corner Dedication at University Place Library. Implemented state-of-art high speed Internet access for customers.

Began offering laptops to check out at 5 libraries.

2014   Neel Parikh retires after 20 years as Executive Director and Library's fourth director, Georgia Lomax, comes on board.

Began new download services: Zinio for magazines and Hoopla for music, movies, TV shows and audiobooks.

First-ever DIY fest with local authors, hands-on activities, kitchen demos, food trucks and a DIY bookmobile.

Started a new learning program, Science to Go.

Launched Scout, an interactive online library experience.

Received Emergency Food Network Silver Spoon Award; honored with Tacoma Community House Partnership Award.

2013   Received a Paul Allen Foundation Creative Leadership Award which comes with a $50,000 cash award, for fiscally responsible materials budget that supports the community's reading, listening and viewing experience.

Joined statewide rollout of Microsoft IT Academy led by Microsoft and the Washington State Library, to help people expand their use of technology, develop computer skills, become proficient in Microsoft software and learn about web development.

In partnership with the Tacoma Pierce-County Health Department, provided resources and in-person assisters for uninsured Pierce County residents to learn about their options under the Affordable Care Act.

Lakewood Library celebrated 50 years of serving the community from its location at 6300 Wildaire Road S.W.

Received the National Medal for Museum and Library Service, presented by First Lady Michelle Obama in a White House ceremony.

2012   Became tobacco free, to increase the Library's comfortable, accessible and welcoming environment for all people.

Teen summer reading went online with gamification, and 653 teenagers participated in the successful Teen Summer Challenge.

Created a website for military personnel and their families.

During the annual library card drive, the Library System piloted a partnership program with Franklin Pierce Schools, resulting in 5,278 students having new cards.

Earned national Distinguished Budget Presentation Award for its 2012 budget.

2011   Moved Milton/Edgewood Library to a high-traffic, central location. 1,300 people attended the grand opening.

Opened University Place Library in new location, in collaboration with the City of University Place's town center. 4,541 people participated in the grand opening.

Opened Fife Library, the first ever library in the City of Fife. 780 people attended the grand opening.

2006-2010

2010   Fife residents started library service with the bookmobile.

Job and Business Centers opened.

2009   Fife citizens voted with a 69% approval to annex to the Library System.

2008   Downloadable e-books offered.

Hours children and teenagers read during summer reading increased by 44%.

3 early literacy stations with computers to help children prepare to read added.

64 computers with high-speed Internet added.

Pierce County READS involved thousands of people.

Pierce County Library 2030 planned for library services and buildings to meet future community needs.

2007   Playaways and online school reading lists offered.

Open hours increased by 20%.

Online homework help launched.

88 computers added for a total of 218 computers.

Free computer classes offered.

2006   Voters gave a 56% approval to re-authorize the Library's levy (Levy Lid-Lift):

 - Wider variety of books and other materials

 - More open hours.

 - Additional services for kids and teenagers.

 - Upgraded services and technology for customers.

2000 - 2005

2005   Express Checkout allowed customers to check out books on their own.
Downloadable audiobooks offered via the library's website.

2001   Bilingual story times started.
Explorer Kids' Bookmobile brought library service to children isolated from libraries.

2000   Audiobooks on CDs offered in libraries.

1990 - 1999

1999   DuPont and Milton citizens voted to annex to Library System.

1998   Library offered e-sources (online databases and subscription magazines) and computers with Internet access at all libraries.

1997   Library System website created.
Our Own Words Teen Writing Contest started.

1996   Edgewood and Lakewood citizens voted to annex to Library System.

1992   New libraries opened in Graham and Summit.

1990   New libraries opened in Eatonville, Gig Harbor, Parkland/Spanaway and South Hill.

1946 - 1989

1987   Gig Harbor citizens voted to annex to Library System.
Friends Connection formed to encourage communication among community library support groups.

1986   Voters approved $28.9 million bond issue for system expansion program for 12 construction projects.

1985   New library opened in Tillicum.

1984   Audiobooks on cassettes offered in libraries.
Computer checkout system started.
Library services provided to children in child care centers.

1983   Buckley citizens voted to annex to Library System.

1982   Eatonville citizens voted to annex to Library System.
New libraries opened in Bonney Lake, Orting and South Hill.

1980   Orting, Steilacoom and Sumner citizens voted to annex to Library System.
New libraries opened in Gig Harbor and Key Center.

1965   The News Tribune reports on November 30 the results of a study to consolidate all libraries in Pierce County.

1946   Pierce County Library established as a department within Tacoma Public Library.
Four library locations: American Lake Gardens, Gig Harbor, Longbranch and Parkland.

APPENDIX C: Acronyms and Glossary

Acronyms

ACL .... Administrative Center & Library
ALA .... American Library Association
AWC ...... Association of Washington Cities
CIF .... Capital Improvement Fund
CIPA .... Children's Internet Protection Act
COLA ..... Cost of Living Adjustment
CPI-U ..... Consumer Price Index-Urban Workers
FTE .... Full-Time Equivalent
GFOA .... Government Finance Officers Association
ILS .... Integrated Library System
IPD .... Implicit Price Deflator

MLS .... Masters of Library Science
MLIS .... Masters of Library and Information Sciences
OCLC ..... Online Computer Library Center
OPAC ..... Online Public Access Computer
PCLS .... Pierce County Library System
PERS .... Public Employees Retirement System
PLA .... Public Libraries Association
WIFI .... Wireless Fidelity, or Wireless
WLA .... Washington Library Association
WSL .... Washington State Library

Glossary

Administrative Center & Library (ACL). A branch library for the surrounding community and also houses the Library's various departments, such as HR, Finance, IT, and Collection Management.

American Library Association (ALA). The premier association for libraries in the United States, which include all forms of libraries (e.g., public, K-12, higher education, corporate). See also PLA, WLA.

Association of Washington Cities (AWC). An organization that serves Washington cities, providing among many services such as conferences, training, research, and networking.

Budget—Final, or Final Budget. A fiscal year's budget approved by the Board of Trustees upon second reading and final passage, which occurs during the December Board meeting.

Budget—Mid-Term, or Mid-Term Adjustment. A fiscal year's revised budget of revenues and expenditures approved by the Board of Trustees during the fiscal year.

Capital Improvement Fund (CIF). A government fund used for capital improvement projects, such as buildings, major equipment, machinery, facility renovations, etc.

Capital Improvement Plan (CIP). The list and description of capital improvement projects included in the budgeting process, of which the budget for the plan is approved by the Board of Trustees for current and future years.

Capital Improvement Project, or Capital Project. A specific project that improves a major aspect of the Library.

Cash Flow Analysis. A financial tool used by the Library for multi-year financial planning purposes. The Library uses it primarily to determine how much cash is required to be set-aside in all of its funds in order to pay bills during the first four months of the next three to five fiscal years.

Children's Internet Protection Act (CIPA). This Federal Act requires that institutions receiving reimbursements for telecommunications costs, through the federally administered E-Rate program, implement an Internet filtering policy.

Circulation. A library statistical figure counting the number of items checked out during a specific period, usually the calendar year. The Library's circulation statistics are now in the 6 million range.

Contingency. Monies set aside in the General Fund to manage unforeseen circumstances. The contingency fund increases and decreases throughout the fiscal year.

Consumer Price Index-Urban Workers (CPI-U). The CPI-U is an inflationary index used to establish the Cost of Living Adjustment to wages and salaries. CPI's are established at a national level and throughout the nation and states at regional levels. The Collective Bargaining Agreement generally uses the June to June Seattle-Tacoma-Bremerton version. See also COLA and IPD.

Debt-Service Fund. An accounting fund category for which the Library uses to pay off public debt, such as bonds.

EDEN. A computerized integrated fund accounting system developed and provided by Tyler Corporation. The EDEN system is used to manage the Library's finances and human resources records. EDEN succeeded Bi-Tech in 2007.

Full-Time Equivalent (FTE). The equivalent of a full-time position in the Library, defined as working 40 hours per week.

General Fund. An accounting fund category for which in its simplest form the Library uses to receive revenues and pay for ongoing operations.

Government Finance Officers Association (GFOA): An organization that promotes best practices and standards for governments, in particular, to accounting, budgeting, and reporting.

Integrated Library System (ILS). A mission-critical electronic data processing system that provides turnkey automation of a library's catalog and patron transaction system. Pierce County Library uses the Polaris ILS. More information available at www.polarislibrary.com

Implicit Price Deflator (IPD). The national index used in Washington State for purposes of establishing the lawful property tax levy rate for revenues. Under Initiative 747 passed in 2001 (the Washington State Legislature held a special session on November 29, 2007 to enact into law the court-overturned language of Initiative 747), if the IPD is less than 1%, the Board of Trustees must take action to levy the full 1%. If the IPD is more than 1%, the Board does not need to take action and the Library receives the full 1% levy rate.

Levy Lid-Lift. An election by the voters to restore funding for the taxing districts, including Pierce County Library System. The Library put Proposition 1 on the ballot for the 2006 September election, which was subsequently passed by nearly 56% of the voters. Proposition 1 restored Library funding to 48 cents per $1,000 of the district's assessed property value.

Mill Rate (Millage). The effective property tax levy rate for a taxing district. The Library's millage rate is 0.5000, which means the effective property levy rate is 50¢ per $1,000 of assessed value. The millage rate is calculated every year by county's assessor/treasurer's office for the taxing district, upon release of the preliminary and final certifications of property tax revenues.

Masters of Library Science/Masters of Library and Information Sciences (MLS/MLIS). The graduate degree required in the industry to be called 'Librarian'. MLIS adds focus to information technology as part of the definition of being a librarian.

Operating Budget. The budget and activity in the General Fund (see also General Fund) exclusive of direct fund to fund transfers.

Pierce County Library System (PCLS). A junior taxing district that provides library services to residents annexed to the Pierce County taxing district and unincorporated areas of Pierce County. PCLS is not organized under Pierce County government.

Polaris. The online catalog system developed and sold by Polaris Library Systems. Polaris provides staff and patrons electronic access to the catalog, and manages all transactions from materials purchase, cataloguing, circulation, and final disposal.

Public Employees Retirement System (PERS). PERS is managed by the state's Department of Retirement, and is offered to all retirement-eligible employees. There are three plans, PERS 1, PERS 2, and PERS 3, only of which PERS plans 2 and 3 are available to employees.

Public Libraries Association (PLA). The association for public libraries. PLA's parent organization is ALA. See also ALA, WLA. For more information, see www.pla.org, www.ala.org, and www.wla.org.

Wage Adjustment—sometimes known as Cost of Living Adjustment (COLA). The adjustment applied by an organization to all of its salary and wage tables. It can be a percentage tied to a local or national inflationary index, or a simple percentage based on funding available.

Washington Library Association (WLA). The Washington State association for state libraries. A regional/state organization. See also ALA, PLA.

Washington State Library (WSL). The State Library, currently reporting to the Washington State Secretary of the State. WSL provides some branch services, special library services to the state, training for library employees, administration of the K-20

network, and general resources to the library community.

Wireless Fidelity, or Wireless (Wi-Fi). This contemporary technology provides a computer user to use a computer, most often a laptop, to access the Internet or other network resources without the need for a physical network cable. Wi-Fi technology most often is referred to as IEEE standard 802.11a/b/g/n/ac, which is similar technology used for cordless phones. The effective Wi-Fi distance between a laptop and the source antenna is usually limited to around 100 feet. In library nomenclature, Wi-Fi has come to mean providing computer owners the ability to bring in their laptops and mobile phones into branch premises and access the Internet via the library's network