

March 24, 2026

MEMORANDUM

To: Select Committee on the Library Levy
From: Eric McConaghy, Analyst
Subject: Council Bill (CB) 121181 - Seattle Public Library 2026 Levy Ordinance

On March 25, 2026 the Select Committee on the Library Levy (Committee) will begin discussion of [Council Bill \(CB\) 121181](#) that would submit to Seattle voters a proposition to replace the expiring 2019 Library Levy. The proposed 2026 Library Levy would raise approximately \$410 million for the Seattle Public Library (SPL) services over seven years, from 2027 through 2033.

CB 121181 would direct the City Clerk to file the ordinance with the Director of Elections of King County, Washington requesting a special election for the 2026 Library Levy in conjunction with the primary election to be held on August 4, 2026. The City must file the ordinance with King County Elections by May 1 to request placement on the August 4 ballot. The proposition would require a simple majority (50 percent plus 1) of voters to pass.

On [March 11, 2026](#), SPL Chief Librarian Fay and other SPL staff provided an overview of the 2019 Library Levy to the Committee. Chief Librarian Fay and SPL staff presented in-depth on the 2019 Library Levy in two-parts during meetings of the Libraries, Education, and Neighborhoods Committee, on [February 19, 2026](#) and [February 25, 2026](#)

This memorandum provides background; summarizes the proposal; and identifies issues for consideration.

Background

In August 2019, Seattle voters approved the \$219.1 million property tax levy to maintain and enhance Library services from 2020 through 2026, replacing the \$123 million 2012 Library Levy. The 2012 Library Levy followed the \$196.4 million Libraries for All bond measure that voters approved in 1998. Libraries for All was a special bond measure approving increased property tax to repay the principal and interest on bonds sold to raise funds for SPL capital investments.

Bond measures require 60 percent voter approval; voters approved Libraries for All by 69 percent. It supported the construction of four branch libraries, the replacement or renovation of 22 existing branches, and the development of a new downtown Central Library.

Summary of Proposed 2026 Library Levy

Annually, the 2026 Library Levy would provide about \$58.6 million to support SPL. This would represent a 55% increase in the Library Levy from 2026 to 2027, up from \$37.7 million from the 2019 Library Levy in 2026.

For context, consider the 2019 Library Levy support in the Adopted 2026 Budget. SPL’s total 2026 appropriations of \$105.1 million are primarily supported by \$65.7 million General Fund (GF) (62.5 percent) and secondarily by \$37.7 million of 2019 Library Levy Fund dollars (36 percent). Real Estate Excise Tax (REET I) and non-GF funding to SPL including the Library Foundation, gifts, grants fund balance, and Library revenues (such as parking and space rental) complete SPL funding in 2026.

The Mayor’s proposal for the 2026 Library Levy would set the property tax rate to collect revenue for SPL in 2027 at \$0.19/\$1,000 in assessed value, up from \$0.12/\$1,000 in assessed value in 2026 under the 2019 Library Levy. In 2027, the annual cost to an owner of median assessed residential property (\$872,000) would be \$163. The average rate for the seven years would be \$0.16/\$1,000 in assessed value. In accordance with [RCW 84.36.381](#) and [RCW 84.55.050](#), the City would exempt seniors, veterans with disabilities, or other persons with disabilities who qualify from the increased levy amount.

SPL characterizes the projected spending supported by the proposed Levy as funding sufficient for continued services of \$339.2 million and funding for new, added services of \$70.8 million over seven years for a total of \$410 million. Levy investments would be made in five categories of Library services. Table 1 below shows the 2019 and 2026 Library Levy investments totaled according to the proposed 2026 Library Levy categories to allow comparison.

Table 1: 2019 and 2026 Library Levy Investments by category, in \$ millions

Investment	<i>2019</i>	<i>Continued 2026</i>	<i>New 2026</i>	<i>Total 2026</i>
Hours & Access	98.1	195.8	22.6	218.4
Collections	43.4	53.9	4.6	58.5
Technology	23.7	25.8	12.4	38.2
Maintenance	50.6	57	28.9	85.9
Administration	3.3	6.7	2.3	9.0
Grand Total	219.1	339.2	70.8	410.00

Source: Seattle Public Library

Consistent with the application of 2012 and 2019 Library Levy revenues, SPL would spend funds from proposed 2026 Library Levy on both operating and capital expenses. CB 121181 provides illustrative examples of major program elements by category:

Hours and access

- supporting Library operating hours in neighborhood branches and the Central Library;
- providing access to Library programs and services in the community;
- supporting programming targeted towards children ages zero through 5; and
- outreach and engagement services throughout the city.

Collections

- increasing the variety, depth, and accessibility of collections with new titles and additional copies in various physical and digital formats;
- providing additional online resources as new platforms and services emerge;
- curating a local history collection and making those resources more widely available through digitization;
- providing fine-free access to the Library's collections; and
- continuing innovative approaches to collection distribution and to fulfilling patron material requests.

Technology

- replacing and upgrading the Library's technology infrastructure, including maintaining its Integrated Library System, the Library's main business platform for procuring, processing, and tracking Library materials;
- replacing and upgrading its enterprise network that provides high-speed internet and Wi-Fi access to the Central Library and all 26 branches;
- replacing and upgrading its technology equipment such as switches, routers, servers, cabling, computers, tablets, printers, copiers, scanners and widescreen monitors, and other audiovisual equipment for newly emerging technologies;
- maintaining and enhancing the SPL.org website and catalog, with a focus on language accessibility as well as device compatibility and compliance with the Americans with Disabilities Act; and
- supporting the Library's digital equity efforts, including digital literacy instruction and provision and support of internet access devices for use within Library buildings and for check-out.

Maintenance

- providing for routine, preventive, and major maintenance for the Library's heavily-used buildings as they age, to prolong their useful life; and
- funding to seismically retrofit one landmarked branch identified as high-vulnerability in the City's Unreinforced Masonry Building Study.

Administration

- supporting implementation and accountability measures for Levy programs and
- annual reporting to the City and public on Levy outcomes

Issues for consideration

Levy capacity

Central Staff has identified levy capacity as an issue for consideration during deliberations on the proposed 2026 Library Levy. The City Budget Office, Office of City Finance, and Council Central Staff generally agree on assumptions and calculations that produce an estimate of the City's levy capacity for the next seven years of \$780 million.

Capacity in this context means how much the City's total property tax collection may increase in aggregate over the next seven years. Please, refer to [video recording](#) and [slides](#) from the in-depth presentation of the City's levy capacity during the Finance, Native Communities, and Tribal Governments Committee on March 3, 2026.

The capacity estimate is consistent with limits in state law on the City's maximum property levy rate (\$3.60/\$1,000 assessed value) and employs assumptions for assessed value of property and inflation among other factors. The estimate also takes into account a buffer under the limit to accommodate annual variations in assessed value.

The Mayor's proposal for the 2026 Library Levy would use over half of the estimated capacity. If Council passes the proposed legislation as introduced (or amended) and the voters approve it, then future decisions regarding property levy amounts will be constrained by the remaining levy capacity, that is:

\$780 million - \$410 million = \$370 million in remaining levy capacity

Council will likely take up proposals to replace current lid lift levies when they expire. Excluding the 2019 Library Levy discussed here, the current lid lift levies and respective expiration dates are:

- Housing ([ORD 126837](#)) in 2030;
- Families, Education, Preschool and Promise ([ORD 127238](#)) in 2031;
- Transportation ([ORD 120788](#)) in 2032; and
- Democracy (Election) Vouchers ([ORD 127204](#)) in 2035

Governance and budgeting

Central Staff has identified Council's authority over the SPL budget as an issue for consideration in deliberations regarding the 2026 Library Levy proposal. The five-member Library Board of Trustees (Board), who are appointed by the Mayor and confirmed by the City Council, govern SPL. The Revised Code of Washington ([RCW 27.12.240](#)) and the City Charter ([Article XII, Section 5](#)) grant the Board exclusive control of Library expenditures.

Council does not approve SPL's budget by Budget Control Level (BCL), unlike the budget approval for other City departments. Also, unlike for other City departments, Council does not

approve staffing (number of full-time equivalents, FTE) changes for SPL. The power to make these decisions is held by the Board.

In terms of oversight of SPL's budget, Council has authority to allocate resources annually at the fund level, such as General Fund or the Real Estate Excise Tax 1 Fund. Of course, Council has the authority to approve property tax proposals to the voters to support SPL.

The Board prepares a budget submission each year that in turn is considered by the Mayor and the Council before Council adopts the annual budget. The Library Board adopts an annual Operations Plan in December to allocate funds to specific programs after the Council adopts the annual budget.

The Council has approved the annual levy amount as authorized by the 2019 Library Levy as part of the annual tax ordinance each year alongside passing the budget ordinance. As required by the 2019 Library Levy ordinance ([ORD 125809](#)), SPL has reported annually to the Council regarding performance on achieving the goals of the 2019 Library Levy.

Next Steps

The Committee will continue discussion of the 2026 Library Levy proposal on March 31, 2026, including consideration of Council amendments.

cc: Lish Whitson, Director
Calvin Chow, Deputy Director