



SEATTLE CITY COUNCIL

Select Committee on the Library Levy

Agenda

Wednesday, March 25, 2026

9:30 AM

Council Chamber, City Hall
600 4th Avenue
Seattle, WA 98104

Maritza Rivera, Chair
Joy Hollingsworth, Vice-Chair
Dionne Foster, Member
Debora Juarez, Member
Robert Kettle, Member
Eddie Lin, Member
Alexis Mercedes Rinck, Member
Rob Saka, Member
Dan Strauss, Member

Chair Info: 206-684-8804; Maritza.Rivera@seattle.gov

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March 25, 2026 - 9:30 AM

Meeting Location:

Council Chamber, City Hall, 600 4th Avenue, Seattle, WA 98104

Committee Website:

<https://www.seattle.gov/council/select-committee-on-the-library-levy>

This meeting also constitutes a meeting of the City Council, provided that the meeting shall be conducted as a committee meeting under the Council Rules and Procedures, and Council action shall be limited to committee business.

Members of the public may register for remote or in-person Public Comment to address the Council. Please register in advance in order to be recognized by the Chair. Details on how to register for Public Comment are listed below:

Remote Public Comment - Register online to speak during the Public Comment period at the meeting at <https://www.seattle.gov/council/committees/public-comment>. Online registration to speak will begin one hour before the meeting start time, and registration will end at the conclusion of the Public Comment period during the meeting.

In-Person Public Comment - Register to speak on the public comment sign-up sheet located inside Council Chambers at least 15 minutes prior to the meeting start time. Registration will end at the conclusion of the Public Comment period during the meeting.

Please submit written comments no later than four business hours prior to the start of the meeting to ensure that they are distributed to Councilmembers prior to the meeting. Comments may be submitted at Council@seattle.gov or at Seattle City Hall, Attn: Council Public Comment, 600 4th Ave., Floor 2, Seattle, WA 98104. Business hours are considered 8 a.m. - 5 p.m. Comments received after that time will be distributed after the meeting to Councilmembers and included as part of the public record.

Please Note: Times listed are estimated

A. Call To Order

B. Approval of the Agenda

C. Public Comment

Members of the public may address items on the agenda and matters within the purview of the committee. Please register in advance to be recognized by the Chair.

D. Items of Business

1. [CB 121181](#) **AN ORDINANCE relating to regular property taxes; providing for the submission to the qualified electors of the City at an election to be held on August 4, 2026, of a proposition authorizing the City to levy regular property taxes for up to seven years in excess of the limitation on levies in chapter 84.55 RCW for the purpose of sustaining investments in Library operating hours, collections, technology, programming, and maintenance while expanding access to opportunity through Library materials, technology, and undertaking a seismic retrofit of one Library facility; and ratifying and confirming certain prior acts.**

Supporting
Documents:

[Summary and Fiscal Note](#)

[Summary Att 1 – 2026 Library Levy Projected Expenditures and Revenues](#)

[Summary Att 2 - Levy Rate and Annual Cost to Homeowner](#)

[Executive Presentation](#)

[Central Staff Presentation](#)

[Central Staff Memo](#)

Briefing and Discussion

Read. Grow. Belong. 2026 Executive Library Levy Proposal

Presenters: Brian Surratt, Deputy Mayor, Seattle Mayor's Office; Tom Fay, Executive Director and Chief Librarian, and Rob Gannon, Seattle Public Library (SPL)

Central Staff Issue ID Memo and Property Tax Overview

Presenters: Eric McConaghy, Tom Mikesell, and Edin Sisic, Council Central Staff

E. Adjournment



Legislation Text

File #: CB 121181, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to regular property taxes; providing for the submission to the qualified electors of the City at an election to be held on August 4, 2026, of a proposition authorizing the City to levy regular property taxes for up to seven years in excess of the limitation on levies in chapter 84.55 RCW for the purpose of sustaining investments in Library operating hours, collections, technology, programming, and maintenance while expanding access to opportunity through Library materials, technology, and undertaking a seismic retrofit of one Library facility; and ratifying and confirming certain prior acts.

WHEREAS, The Seattle Public Library (Library) was established in 1890 and, since that time, has served as a free and trusted source of information and a community gathering place for residents of Seattle and the region; and

WHEREAS, in 1998, Seattle voters overwhelmingly approved the Libraries for All bond measure, which made Library services more accessible by supporting the construction of four branch libraries in communities without library service, the replacement or renovation of 22 existing branches, and the development of a new downtown Central Library; and

WHEREAS, the Library provides residents, including children and seniors, with access to an array of free services and programming, including access to physical and digital books and other materials for all ages and viewpoints, computer and job search classes, adult tutoring, English language learning resources, tax preparation help, and readings by world-renowned authors; and

WHEREAS, the Library provides important educational support to Seattle's youth through literacy programs, including story times for children and families, homework help for students, summer learning activities, teen spaces and activities, partnerships with teachers and schools, and other important educational

resources and services; and

WHEREAS, the Library serves as a vital community resource that helps bridge the digital divide by providing free access to computers and the internet, affordable printing services, and knowledgeable staff who assist patrons in using new and emerging technologies; and

WHEREAS, the Library's Mobile Services bring books and other materials to children, seniors, and other residents who may lack the mobility to access their neighborhood library; and

WHEREAS, the Library's staff provides resource navigation to help connect patrons with external agencies for medical care, transportation services, mental health services, job resources, and more; and

WHEREAS, in November 2024, the Library Board of Trustees adopted a ten-year Strategic Plan to guide investments in Library services over the next decade to bring people, information, and ideas together to enrich lives and empower community through the values of care, connection, and learning; and

WHEREAS, the Library is guided by the principles of equity and intellectual freedom as it expands access and opportunities for everyone in Seattle; and

WHEREAS, the Library is committed to strengthening a sense of belonging for community members by providing safe and welcoming physical spaces, diverse collections and programs, and other services that support literacy, enrichment, and empowerment for all; and

WHEREAS, the Library acts as a good steward of public funding and strives to be a resilient and fiscally responsible organization; and

WHEREAS, the Library works diligently to maintain and improve buildings, technology, and sustainability practices for its 27 buildings, many of which were constructed or renovated through the 1998 Libraries for All bond measure; and

WHEREAS, in 2012, the Library, Seattle City Council, and Mayor of Seattle identified a property tax levy lift as the revenue source that could most feasibly be used in combination with the City's General Fund and Real Estate Excise Tax (REET) support; and

WHEREAS, in August 2012, 62 percent of Seattle voters approved a \$123 million, seven-year property tax levy to allocate direct funding to Library services and programs; and

WHEREAS, in August 2019, 76 percent of Seattle voters approved a \$219.1 million, seven-year property tax levy to fund Library services and programs; and

WHEREAS, the 2019 Library Levy provides approximately 33 percent of the Library's overall 2026 budget; and

WHEREAS, the Library's capital budget is primarily supported by the 2019 Library Levy, supplemented by REET revenues; and

WHEREAS, the 2019 Library Levy ends December 31, 2026, and the loss of this funding source would have a significantly detrimental impact on core Library services and programs, as well as the Library's ability to maintain capital investments made during the Libraries for All program; and

WHEREAS, the Library is committed to engaging key stakeholders and the community in the development of a levy renewal package; and

WHEREAS, in May and June 2025, the Library held service design workshops with community members and programming partners to hear directly about their needs for Library services; and

WHEREAS, in Spring 2025, the Library also gathered public input about the importance of Library programs, spaces, and services through onsite feedback opportunities at 14 Library locations and four outreach events, with multiple engagements in English and Spanish; and

WHEREAS, the Library used these findings to develop a public survey, available in English and translated into six other languages, to understand Seattle residents' current and future needs and interests for library services through the life of the 2024-2033 Strategic Plan; and

WHEREAS, in August 2025, the Library launched a public survey, learning that 98 percent of respondents believe the Library improves the overall quality of life in the city and 97 percent of respondents think it is worth the money invested in it, and used the results of the survey to inform the development of a

2026 levy package; and

WHEREAS, the Revised Code of Washington grants exclusive control of the finances of the Library to the Board of Trustees and authorizes the Library Board to oversee the Library's annual operating and capital budgets; and

WHEREAS, the Library Board recognizes the need for sustained revenue to support, maintain, and improve core Library services, understands the current constraints on the City's General Fund and REET revenues, and therefore supports replacing the expiring property tax levy lid lift to continue providing the Library with a revenue source that could be used in combination with General Fund and REET revenues; and

WHEREAS, library investment is a reflection of a community's values; and

WHEREAS, by replacing the expiring 2019 Library Levy, Seattle expands access to education and opportunity, promotes equity, lifts up the places where communities come together, and invests in libraries as treasured landmark and spaces for learning and discovery; and

WHEREAS, The City of Seattle intends to place a levy proposal on the August 4, 2026, primary election ballot to replace the expiring levy in order to continue to provide financial support to the programs and operations of the Library for the next seven years; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Definitions. As used in this ordinance:

A. "City" means The City of Seattle.

B. "Levy proceeds" means that portion of regular property taxes levied and collected as authorized by voter approval pursuant to this ordinance and all interest and other earnings thereon, and, if the City issues bonds, notes, interfund loans, or other evidences of indebtedness payable wholly or in part from the additional taxes authorized under this ordinance, as permitted by Section 4 of this ordinance, then "levy proceeds" also includes the proceeds of those bonds, notes, interfund loans, or other evidences of indebtedness.

C. "Library Board" means the board of trustees of the Library, a five-member body appointed by the Mayor and confirmed by the City Council, with exclusive control of the finances of the Library under RCW 27.12.210 and sole authority to expend the Library Fund under Article XII of the Seattle City Charter, consistent with the annual appropriation of funds by the City Council.

D. "Library levy funding amount" means not less than \$410,000,000 of the increased levy amount over seven years resulting from the proposition's passage.

E. "Library services" means the programs, services, capital improvements, and administration referred to in Section 6 of this ordinance, with such modifications as the City Council may from time to time authorize by ordinance.

Section 2. Levy of regular property taxes - Submittal. The City submits to the qualified electors of the City a proposition as authorized by RCW 84.55.050 to exceed the levy limitation on regular property taxes contained in RCW 84.55.010, for property taxes levied in 2026 through 2032 for collection in 2027 through 2033 respectively. This proposition shall be limited so that the City shall not levy more than \$58,571,429 in the first year and is expected to raise approximately \$410,000,000 in aggregate over seven years for Library services. The levy amount in the first year shall be used to determine subsequent years' allowable regular levy limit in accordance with chapter 84.55 RCW. Amounts collected in excess of the Library levy funding amount are available for other City purposes for which the City's regular levy may be applied. In accordance with RCW 84.36.381 and RCW 84.55.050, the City will exempt seniors, veterans with disabilities, or other persons with disabilities who qualify under 84.36.381 RCW from the increased levy amount resulting from the proposition's passage. Pursuant to RCW 84.55.050(4), the maximum regular property taxes that may be levied in 2033 for collection in 2034 and in later years shall be computed as if the levy lid in RCW 84.55.010 had not been lifted under this ordinance.

Section 3. Deposit of levy proceeds. Unless otherwise directed by ordinance, Library Levy funding shall be deposited in the Library Levy Fund to pay for Library services. Levy proceeds may be temporarily deposited

or invested in such a manner as may be lawful for the investment of City money, and interest and other earnings on Library Levy funding shall be deposited in the Library Levy Fund, used for the same purposes as the proceeds. The Fund shall receive earnings on its positive balances and pay interest on its negative balances. The Director of Finance is authorized to create other accounts within the Library Levy Fund as may be needed or appropriate to implement the purposes of this ordinance.

Section 4. Bond and notes. To the extent permitted by applicable law, the City may issue bonds, notes, or other evidences of indebtedness payable wholly or in part from the additional taxes authorized under this ordinance, and may pledge and may apply such taxes to the payment of principal of, interest on, and premium (if any) on such bonds, notes, or other evidences of indebtedness and to the payment of costs associated with them.

Section 5. Use of levy proceeds. The Library Levy funding amount shall be used solely for Library services in accordance with the provisions in Section 6 of this ordinance and in accordance with RCW 84.55.050. If levy collections exceed the Library levy funding amount, the excess funds are available for City purposes for which the City's regular levy may be applied.

Section 6. Library services. Levy investments will be made in five categories of Library services. Program elements in subsections 6.A through 6.E of this ordinance are illustrative examples. In accordance with the annual City budget process, each year the Library Board shall adopt an annual operations plan and capital budget. The Executive Director and Chief Librarian and the Library Board shall submit to the Mayor and the City Council an annual levy expenditure plan that will support, maintain, and improve the core Library services identified in this section. Levy Proceeds will be used, in combination with the annual budget appropriation of City General Fund, Real Estate Excise Tax (REET), and other City funds as available to the Library, for Library services.

A. Operating hours and access. Major program elements include: 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.

B. Collections. Major program elements include: 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.

C. Technology. Major program elements include:

1. 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;

2. Replacing and upgrading its enterprise network that provides high-speed internet and Wi-Fi access to the Central Library and all 26 branches;

3. 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;

4. 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

5. 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.

D. Maintenance. Major program elements include: enhanced resources to provide routine, preventive, and major maintenance for the Library's heavily-used buildings as they age, to prolong their useful life.

Maintenance also includes funding to seismically retrofit one landmarked branch identified as high-vulnerability in the City's Unreinforced Masonry Building Study.

E. Administration. Major program elements include: supporting implementation and accountability measures for Levy programs and annual reporting to the City and public on Levy outcomes.

Section 7. Reporting. The Executive Director and Chief Librarian and the Library Board shall submit to the City Council and the Mayor an annual progress report from 2028 to 2034 on levy spending and program delivery of the Library services identified in Section 6 of this ordinance. The report shall be due to the City Council and the Mayor by no later than April 15 each year.

Section 8. Election - Ballot title. The City Council directs that the City Clerk file this ordinance with the Director of Elections of King County, Washington, as ex officio supervisor of elections, requesting that the Director of Elections call and conduct a special election in the City in conjunction with the primary election to be held on August 4, 2026, for the purpose of submitting to the qualified electors of the City the proposition set forth in this ordinance. The City Clerk is directed to certify to the King County Director of Elections the ballot title approved by the City Attorney in accordance with the City Attorney's responsibilities under RCW 29A.36.071. The following ballot title is submitted to the City Attorney for consideration:

THE CITY OF SEATTLE

PROPOSITION NO. 1

Property Tax Levy for The Seattle Public Library

The Seattle City Council adopted Ordinance No. XXXXXX concerning replacing an expiring levy to fund library services.

The City of Seattle's Proposition 1 would replace an expiring levy, funding investments in Library operating hours and access, collections, technology, maintenance and administration, as provided in Ordinance XXXXXX.

It authorizes a seven-year levy for collection beginning in 2027 of an additional \$0.20/\$1,000 of assessed value, for a maximum total levy rate of \$3.10/\$1,000. 2027's levy amount will be the base for subsequent levies through 2033. RCW 84.36.381's senior citizens and disabled persons exemption applies.

Should this levy be approved?

Yes

No

Section 9. Section titles. Section titles are for convenient reference only and do not modify or limit the text of a section.

Section 10. Severability. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances, including the validity of authorizing additional taxes by levy.

Section 11. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 12. Those portions of this ordinance providing for the submission of a ballot proposition to the voters shall take effect and be in force 30 days after its approval by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070. Those portions of this ordinance that are dependent upon voter approval of said ballot proposition shall take effect in accordance with applicable law.

Passed by the City Council the _____ day of _____, 2026, and signed by me in open session in authentication of its passage this _____ day of _____, 2026.

President _____ of the City Council

Approved / returned unsigned / vetoed this ____ day of _____, 2026.

Katie B. Wilson, Mayor

Filed by me this _____ day of _____, 2026.

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
The Seattle Public Library	Rob Gannon	Lisa Gaccione

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to regular property taxes; providing for the submission to the qualified electors of the City at an election to be held on August 4, 2026, of a proposition authorizing the City to levy regular property taxes for up to seven years in excess of the limitation on levies in chapter 84.55 RCW for the purpose of sustaining investments in Library operating hours, collections, technology, programming, and maintenance while expanding access to opportunity through Library materials, technology, and undertaking a seismic retrofit of one Library facility; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation:

The proposed ordinance would submit a \$410,000,000, seven-year 2026 Library Levy to Seattle voters for approval in August 2026. The proposed levy would be raised under the provisions of 84.55.050 RCW, which allows a city to obtain voter approval to exceed the “lid” on regular property taxes for any purposes.

If the 2026 Library Levy is approved by the voters, the 2027 total regular tax limit in the first year would be \$0.19/\$1,000 in assessed value. Qualifying low-income seniors, veterans, and people with disabilities who own their principal residence within the City of Seattle would be exempt from the levied amount as authorized under 84.36.381 RCW. In King County, the exemption currently extends to homeowners above age 61 or with a disability rating of at least 80% with a qualifying household income. Revenue projections in this ordinance and fiscal note are inclusive of anticipated exemptions offered under 84.36.381 RCW.

The Seattle Public Library is one of the city’s most intensively used and valued community resources. The 2025 Library Community Survey showed that 98 percent of respondents say the Library improves the overall quality of life in the city and 97 percent say the Library is worth the money invested in it. In 2025, there were more than 3.5 million in-person visits to Library facilities (with the University Branch closed for a seismic upgrade project for most of the year) and more than 12 million visits to the Library’s website and catalogue. From the Library’s collection of 2.9 million items (roughly two million physical items and one million digital items), patrons on average checked out 24 books every minute of every day for more than 12.8 million checkouts. Patrons used Library computers or Wi-Fi sessions more than 2.5 million times. Patrons made 750,000 requests for information assistance; and more than 300,000 people attended 10,000 classes, events and activities.

The Mayor’s 2026 Library Levy proposal will build on previous levy efforts to maintain an intensively used and valued community library system, while doing more to invest in expanded programmatic Library offerings and future capital building projects as described in Ordinance Section 6. This continuum of investments is comprised of five priority areas: Hours & Access, Collections, Technology & Online Services, Maintenance, and Administration.

- 1. Open Hours & Access:** The proposed 2026 Library Levy invests \$218.4 million to directly sustain Library operating hours, which provides direct access to technology housed in Library buildings, the circulating collections, enriching programming, support for early literacy ages 0-5, and the ability to interact with knowledgeable staff for information and referral. This category includes additional resources to support all-ages programming, increase security and emergency preparedness, and establish an office of inclusion and belonging.
- 2. Collections:** The proposed 2026 Library Levy invests \$58.5 million to sustain and expand funding for access to the physical and digital materials collection. Over 12.8 million items from the collection are checked out each year. This category includes expanded resources for the physical collection as well as more e-books and e-audio books.
- 3. Technology:** The proposed 2026 Library Levy invests \$38.2 million to support free access to digital devices (desktop computers, laptops and tablets) that can be used to search online resources, connect to the internet, or use popular software. This category also provides resources to upgrade IT infrastructure and strengthen IT systems and cybersecurity.
- 4. Maintenance:** The proposed 2026 Library Levy invests \$85.9 million to keep our facilities open, clean, functional, and welcoming to all. This includes priority and deferred maintenance, increased facility and custodial support, and a major capital project to do a seismic retrofit of the historic Columbia branch.
- 5. Administration:** The proposed 2026 Library levy includes \$9.0 million to maintain department administration and operations, in addition to supporting a portion of City Central Costs.

As the current 2019 Library Levy expires at the end of 2026, the City is preparing for the next phase of support for Library programs and services with an ongoing emphasis of providing stable open hours and access to Library buildings and resources contained therein, continued investment in the books and materials collection, providing patrons with access to technology and online services, supporting children with programming and literacy efforts, and ensuring SPL's buildings remain in good structural condition.

Background: Seattle voters have approved two levies dating back to 2012, all with consistent focus on open hours and access, collections, technology and online services, in addition to routine and major maintenance projects. The 2019 Library Levy added a new priority related to supporting children, which expanded early education programming, and that funding priority has been folded into the Hours and Access category for the 2026 levy. In 2019, voters overwhelmingly approved the City's levy to support the Library.

Prior City of Seattle library levies had the following amounts and duration:

- 2012: \$123.0 million (seven-year)
- 2019: \$219.1 million (seven-year)

The Library Board of Trustees maintains exclusive control of the finances of the Library under 27.12.210 RCW and sole authority to expend the Library Fund under Article XII of the Seattle City Charter. In connection with this fiduciary responsibility and the City's annual budget

process, the Library Board shall annually review the allocation of Levy funding to determine allocations that best support, maintain and improve Library services and meet Levy commitments.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? Yes No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? Yes No

If the levy is adopted, the passage of the levy will result in an increase in revenues and expenditure for the next seven years; these costs are summarized in the first attachment to this document, "Summary Attachment 1 – 2026 Library Levy Projected Expenditures and Revenues."

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.

If this legislation and ballot measure do not pass, the City will lose funding for 33% of the Library's total expenditures, including nearly all the funding for the Library's Capital Improvement Plan critical to maintaining its 27 locations.

Please describe how this legislation may affect any City departments other than the originating department.

No. Library Levy proceeds are administered by The Seattle Public Library and its Board of Trustees.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?

The City Council scheduled a Public Hearing for April 2, 2026, as part of the Select Committee schedule.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?

No.

c. Does this legislation affect a piece of property?

No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

Yes. Currently, the 2019 Library Levy provides around 33 percent of the Library's budget annually, and allows the Library to be open more hours when patrons want and need them; to purchase more books and materials, particularly materials in world languages and materials by and of interest to historically disadvantaged communities; to provide computers; as well as internet access with up-to-date technology and software, including support for Wi-Fi hotspots, which provide free internet access, particularly important for those who otherwise have no service or cannot afford service; and to keep Library facilities clean and welcoming despite increasingly intensive use.

Each of the program areas in the Levy has an impact on vulnerable and historically disadvantaged communities. The Library provides a critical "third place" in an increasingly dense and economically unequal city. Any patron is welcome to use resources and materials, take a class, attend a program, access the internet, learn a skill or simply pass the day without needing to pay. Also, as the city's population of individuals and families experiencing homelessness has grown, the Central Library and many of the 26 branch locations have become a refuge for individuals needing shelter from inclement weather, access to computers to stay in touch with friends and family or search for a job, or access to a free restroom.

The proposed Levy sustains investments in collections made in the 2019 Library Levy and adds an additional \$4.6 million over the life of the levy to allow the Library to maintain and expand the breadth and depth of its collection despite a shift by patrons to higher cost digital materials. The Library will continue to acquire world language materials and materials by and of interest to historically disadvantaged communities, as well as expanding the digital collection to meet patron demand and provide increased access to residents who may have mobility issues, which prevents them from accessing the physical collection at the Central Library or the 26 branch locations.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

iii. What is the Language Access Plan for any communications to the Public?

In accordance with Executive Order 2017-10, the Library partners with the Office of Immigrant and Refugee Affairs (OIRA) to ensure equitable access to information regarding department activities and services. The Library provides support to patrons with Limited English Proficiency (LEP) by employing a significant number of public facing staff who speak languages beyond English—with an emphasis on neighborhoods with higher populations of LEP patrons; Library staff have access to a Language Line when servicing LEP patrons in person or over the phone; and the Library regularly offers programs and services in four of the seven Tier 1 languages identified by OIRA—Chinese, Somali, Spanish, and Vietnamese—these offerings are supported by staff who speak these languages natively, community members, or both—among other areas of communication support.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

N/A

ii. Resiliency: will the action(s) proposed by this legislation increase or decrease Seattle’s resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

No.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program’s desired goal(s).

N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?

No.

5. ATTACHMENTS

Summary Attachments:

Summary Attachment 1 – 2026 Library Levy Projected Expenditures and Revenues

Summary Attachment 2 – Levy Rate and Annual Cost to Homeowner

Summary Attachment 1 - 2026 Library Levy Projected Expenditures and Revenues

Projected Expenditures (in \$ millions)

Investment	2027	2028	2029	2030	2031	2032	2033	Total
Hours & Access	\$26.8	\$28.4	\$30.1	\$31.4	\$32.6	\$33.9	\$35.3	\$218.4
Collections	\$7.5	\$7.8	\$8.0	\$8.4	\$8.6	\$8.9	\$9.2	\$58.5
Technology	\$4.3	\$5.0	\$6.2	\$5.3	\$5.7	\$5.7	\$6.0	\$38.2
Maintenance	\$19.0	\$12.5	\$9.9	\$10.5	\$10.8	\$11.4	\$11.8	\$85.9
Administration	\$1.1	\$1.2	\$1.2	\$1.3	\$1.3	\$1.4	\$1.4	\$9.0
Grand Total	\$58.7	\$54.9	\$55.5	\$56.7	\$59.1	\$61.3	\$63.8	\$410.0

Projected Revenues (in \$ millions)

Revenue Source	2027	2028	2029	2030	2031	2032	2033	Total
Levy Legal Allocation (per Ordinance)	\$58.6	\$58.6	\$58.6	\$58.6	\$58.6	\$58.6	\$58.6	\$410.0
Estimated Property Taxes*	\$58.3	\$58.3	\$58.3	\$58.3	\$58.3	\$58.3	\$58.3	\$408.4
Estimated 2019 Library Levy Underspend	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.7
Estimated Investment Earnings**	\$0.0	\$0.1	\$0.2	\$0.3	\$0.2	\$0.2	\$0.0	\$1.0
Total Estimated Revenues	\$59.0	\$58.4	\$58.5	\$58.6	\$58.6	\$58.5	\$58.3	\$410.0

* Assumes anticipated cash receipts for 2027 to 2032 -- projections built off of 99.6% collection rate

** Annual Investment earnings projected at 3%

Note: Totals show in tables may not exactly reflect sum of line items due to rounding

Summary Attachment 2 - Levy Rate and Annual Cost to Homeowner

Tax Year	Assessed Value Estimate (Billions)	% Growth from prior year	Annual Levy Amount (millions)	Millage Rate per \$1,000 of Assessed Value	Annual Cost to Owner of Median Assessed Residential Value	Median Assessed Residential Value
2027	\$313.2	2.17%	\$58.6	\$0.19	\$163	\$872,022
2028	\$320.5	2.32%	\$58.6	\$0.18	\$167	\$912,871
2029	\$336.5	5.00%	\$58.6	\$0.17	\$166	\$955,635
2030	\$356.7	6.00%	\$58.6	\$0.16	\$164	\$1,000,401
2031	\$378.1	6.00%	\$58.6	\$0.15	\$162	\$1,047,265
2032	\$400.8	6.00%	\$58.6	\$0.15	\$160	\$1,096,323
2033	\$424.9	6.00%	\$58.6	\$0.14	\$158	\$1,147,680
AVG				\$0.16	\$163	\$1,004,600

Note: The numbers in this table represent projected values, while the ordinance reflects a maximum millage rate. The maximum millage rate provides administrative flexibility in the event that the actual assessed values differ from what is projected.

The Seattle Public Library

2026 Library Levy: Read. Grow. Belong.

March 25, 2026

Brian Surratt, Deputy Mayor

Tom Fay, Executive Director and Chief Librarian

Rob Gannon, Director of Administrative Services

www.spl.org/Levy

Agenda

1. Mayor Wilson's Vision
2. Proposal Development Process
3. 2026 Library Levy Proposal



Mayor Wilson's Vision: Read. Grow. Belong.

The proposed 2026 Library Levy seeks to invest in:

- **Books:** For a city of readers and a City of Literature
- **Public spaces:** Where everyone belongs
- **Early literacy:** For children and their caregivers
- **Enrichment:** Materials and programs for all ages
- **Empowerment:** Classes and resources to help achieve life goals



Mayor Wilson's Vision: Return on Investment

97% of Seattleites surveyed say the Library is worth the money invested.

Olympic Research & Strategy survey

The Library's collection had a **\$16.48** return on value for every **\$1** spent in 2025.

American Library Association Value Calculator

The Library provided a value of nearly **\$8.4M** in 2025 to small business entrepreneurs.

Urban Libraries Council



Development of Levy Proposal

- **2022 Community Conversations**
 - Held at High Point, Rainier Beach, Greenwood and Lake City
- **Published 2024-2033 Strategic Plan**
 - Informed development of levy
 - Significant community and staff engagement starting in 2023
- **2025 Community Engagement**
 - Statistically significant survey (Olympic Research & Strategy)
 - Workshops with partners and meeting room users
 - Facilitated discussions with leaders from across Seattle
 - Seattle Public Schools, CARE Team, DON, OED, Parks, Seattle Center, Chamber of Commerce
 - Passive patron engagement activities at 14 locations
 - Open-ended prompts for patrons to answer





2026 Library Levy Proposal

Investment Areas

Hours & Access

- Open hours at 27 libraries
- Early learning support
- All-ages programs

Collections

- Books and materials
- E-books and e-audiobooks

Building Maintenance

- Capital Improvements
- Routine and responsive maintenance

Technology & Online Services

- Public and staff computers
- Access to the high-speed internet
- Digital equity initiatives

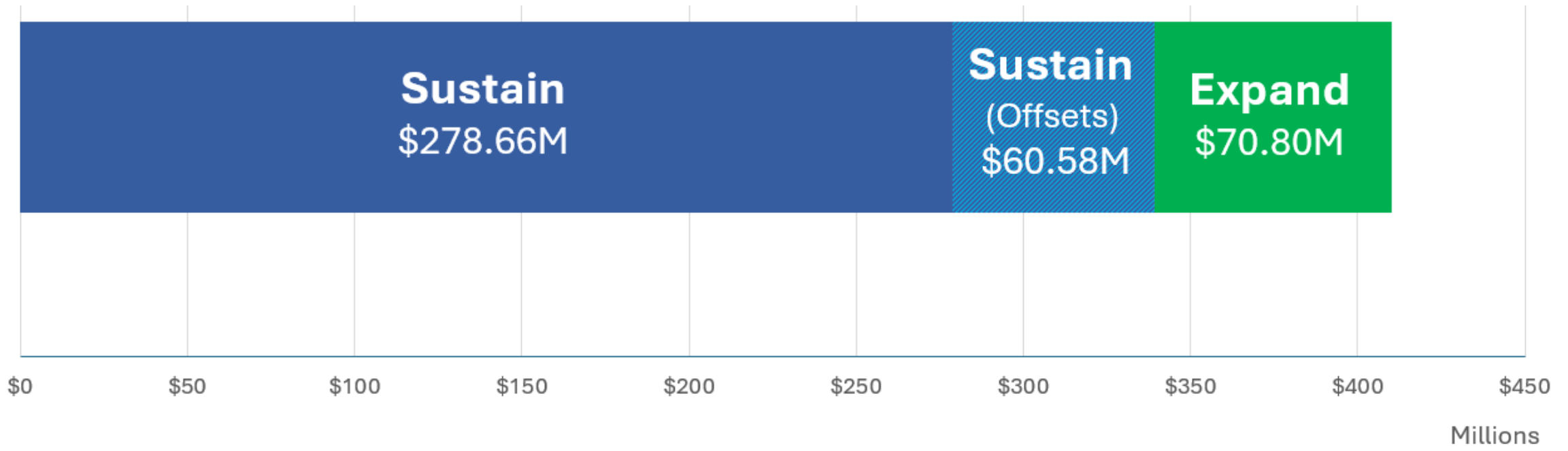
Administration



Read
Grow
Belong

2026 Library Levy Proposal

Sustain and Expand





2026 Library Levy Proposal

Cost to Taxpayers

	2019 Levy 2020-2026 funding	2026 Levy 2027-2033 funding
7-year property tax levy	\$219.1M	\$410M
Assessed value	\$0.12 per \$1,000	\$0.19 per \$1,000
Cost for residential property owners	\$85 on average per levy year (based on median assessed residential value)	\$163 on average per levy year (based on median assessed residential value)

Hours & Access: \$218.4M



Hours & Access: \$218.4M

Continues funding for:

- **Open hours**
Maintain service at 27 Library locations
- **Early literacy**
Multilingual Play & Learns for children ages 0-5 at 7 locations
- **Social service referrals**
Provides one community resource specialist
- **Security**
Funds nine of the Library's 24 security personnel



Hours & Access: \$218.4M

Adds funding for:

- **More all-ages programs: \$12.6M**
 - Story times and other literacy programs at more locations
 - Classes and workshops to help people achieve life goals
 - Events that help bring joy and connection to people's lives
- **Increased security and emergency preparedness: \$7.7M**
 - Six security officers; upgrades security systems
- **Establishing an Office of Inclusion and Belonging: \$2.4M**
 - Focused on diversity, equity, inclusion and accessibility





Hours & Access: \$218.4M

Hours & Access	Baseline = 2019 Levy + Offsets + Inflation	2026 Levy 7 Year Total
Baseline Levy Hours Support	\$176.14M	\$176.14M
Program Support	\$7.48M	\$22.43M
Security & Emergency Preparedness	\$11.01M	\$18.66M
Community Resource Specialist	\$1.18M	\$1.18M
Total	\$195.8M	\$218.41M

2019 Levy: Hours & Access

Total: \$98.1M out of \$219.1M

*Includes Helping Children category

Collections: Books & Materials: \$58.5M



Collections: \$58.5M

Continues funding for:

- **Books and materials**
 - Currently provides about 55% of the Library's funding for books and other materials
- **Fine-free borrowing**
 - Restored access for 18,000 patrons with suspended accounts
 - Did not impact return rates
 - Patrons return items, on average, 5 days before they are due
- **Collections and shelving staff**
 - Currently provides funding for 10.8 FTE shelving, acquisitions, processing, and Special Collections staff



Collections: \$58.5M

Adds funding for:

- **More physical books: \$2.2M**
 - To continue building a broad and deep collection
- **More e-books and e-audiobooks: \$2.4**
 - To keep up with increasing demand and rising costs





Collections: \$58.5M

Collections	Baseline = 2019 Levy + Offsets + Inflation	2026 Levy 7 Year Total
Collections (Physical, Electronic)	\$30.83M	\$35.43M
Collections Staffing	\$11.43M	\$11.43M
Fine Free Program	\$8.97M	\$8.97M
Collections Non-Labor Support (RFID tags, plastic covers, etc.)	\$2.67M	\$2.67M
Total	\$53.91M	\$58.51M

2019 Levy: Collections

Total: \$43.4M out of \$219.1M

Building Maintenance: \$85.9M



Building Maintenance: \$85.9M

Continues funding for:

- **Routine and major maintenance**
 - HVAC replacements, reroofing, etc.
 - Landscaping, janitorial/custodial, building system and controls, etc.
- **Facility support**
 - Deep cleanings, power washing, window washing, etc.
- **Library furniture**
- **Capital improvement staffing and administration**
- **Custodial and building maintenance staffing**



Building Maintenance: \$85.9M

Adds funding for:

- **Priority and deferred maintenance: \$10M**
 - Address potential life/safety concerns
 - Replace end-of-life systems and infrastructure
 - Improve ADA accessibility across the system
- **Seismic retrofit of historic Columbia Branch: \$13M**
 - Improve seismic safety and sustainability
 - Improve public space
- **Increasing facility and custodial support: \$5.9M**
 - Address window, plumbing, and HVAC repairs
 - Maintain elevators and escalators at 10 locations



Building Maintenance: \$85.9M

Building Maintenance	Baseline = 2019 Levy + Offsets + Inflation	2026 Levy 7 Year Total
Facilities & Custodial Support	\$17.09M	\$22.98M
Major Maintenance & CIP Staffing	\$39.93M	\$39.93M
Seismic Retrofit	\$0	\$13M
Bldg. Life/Safety, Deferred & Scheduled Maintenance	\$0	\$10M
Total	\$57.01M	\$85.91M

2019 Levy: Building Maintenance

Total: \$50.6M out of \$219.1M

Technology & Online Services: \$38.2M



Technology & Online Services: \$38.2M

Continues funding for:

- Public and staff computers
- Printing and copying services
- Wi-Fi HotSpots
- IT and Online Services staffing



Technology & Online Services: \$38.2M

Adds funding for:

- **Upgrading IT infrastructure: \$5M**
 - Improve infrastructure for a continued fast, stable, secure Library network
- **Strengthening IT systems and cybersecurity: \$7.4M**
 - Increase oversight and management of critical data and systems
 - Improve management of mobile devices
 - Modernize end-of-life legacy systems





Technology & Online Services: \$38.2M

Tech & Online Services	Baseline = 2019 Levy + Offsets + Inflation	2026 Levy 7 Year Total
Computing Services	\$16.3M	\$16.3M
Communications, Marketing & Online Services	\$6.2M	\$6.2M
IT Staffing	\$3.31M	\$3.31M
Cybersecurity Enhancements	\$0	\$3.05M
Mobile Device Management	\$0	\$1.23M
Enterprise Applications & Support	\$0	\$3.12M
Upgrade Capital IT	\$0	\$5M
Total	\$25.82M	\$38.21M

2019 Levy: Tech & Online Services

Total: \$23.7M out of \$219.1M

Administration: \$9M



Administration: \$9M

Continues funding for:

- Levy administration staffing (2 FTE)
- Rate-based allocation of costs for centralized services provided by the City of Seattle

Adds funding for:

- **Human Resources: \$2.3 million**
 - Two FTE staff



Administration: \$9M

Administration	Baseline = 2019 Levy + Offsets + Inflation	2026 Levy 7 Year Total
Levy Administration Support	\$6.66M	\$6.66M
Human Resources Support	\$0	\$2.31M
Total	\$6.66M	\$8.97M

2019 Levy: Administration

Total: \$3.3M out of \$219.1M

*Does not include HR support

Questions

www.spl.org/Levy

Thank you!

www.spl.org/Levy



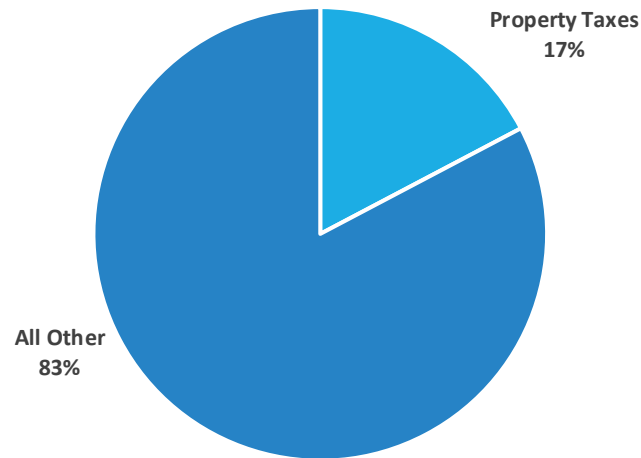
SEATTLE CITY COUNCIL
CENTRAL STAFF

Property Taxes Overview

TOM MIKESELL, ANALYST/ EDIN SISIC, ANALYST
SELECT COMMITTEE ON THE LIBRARY LEVY
MARCH 25, 2026

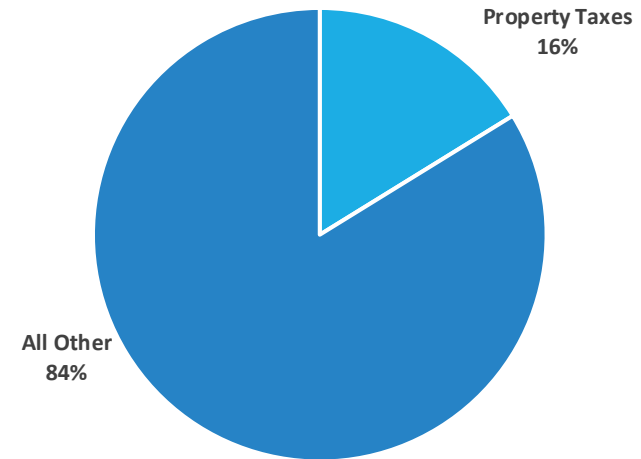
Property Taxes - Budget Context

Property Tax Share of Non-Utility Revenue ^{1/}
(2026 Adopted Budget)



Seattle property tax levies provide \$915 million, or 17 percent, of the total \$5.3 billion in non-utility revenues in 2026.

Property Tax Share of the General Fund ^{1/}
(2026 Adopted Budget)



In the General Fund, Seattle property tax levies provide \$327 million, or 16 percent, of total 2026 adopted revenues.

^{1/}Excludes revenue received from County Emergency Medical Services Levy.

Key Terms (1/2)

- **Tax Levy:** The amount of revenue to be raised from property taxes each year, subject to statutory constraints on annual revenue growth (“levy lid”) and total rate (capacity)
- **“Lid lift”:** Voter authorized (50%+1) increase to the growth limit on the property tax levy, either permanently or on a temporary basis, within available rate capacity. Can be for a specific or general public purpose.
- **Assessed Value (AV):** The full market value of private property as determined through annual surveys by the King County Assessor’s Office.

Key Terms (2/2)

- **Levy Rate:** The dollar amount per \$1,000 of assessed value, that is charged against all assessed value to generate the tax levy
- **Levy Capacity:** The maximum amount of property tax revenue that can be raised by a taxing district at its maximum allowed rate.
- **Excess Levy:** A property tax levy that is not subject to rate caps as provided in state Constitution. Requires 60 percent voter approval e.g., levy for debt
- **Prorationing:** In a situation where the combined levies exceed the statutory rate cap, this is the process by which levies must be reduced to come into compliance with the cap.

Types of property tax levies (1/2)

1. General Purpose Levy

- Not subject to voter approval
- Growth is limited to 1% + value of new construction (“statutory lid”)
- Deposited into the General Fund

2. Voter-Approved Levies for Specific Purposes

- Known as levy “lid lifts” because voters authorize taxation above the statutory lid
- Requires 50% +1 majority
- Can be permanent or temporary, can increase in a single year
- Deposited into special revenue funds
- Includes: Move Seattle; Housing; Families, Education, Preschool and Promise; Election Vouchers; and Libraries for All

Capacity constraint: The combined levy rate for these two types of levies cannot exceed \$3.60 per \$1,000 AV

Types of property tax levies (2/2)

3. Levy by Special Taxing Districts

- District creation provided for in state law, may require voter authorization
- Not constrained by City property tax rate limit, but can be constrained by \$5.90 per \$1,000 AV limit that also covers county levies
- Example: Seattle Metropolitan Parks District

Not covered by \$3.60 City rate limit, but is included in \$5.90 local government limit, which also include County, schools, and other special districts.

4. Excess Levy to Pay Debt Service on Voter-Approved Bonds

- Examples: 2012 Alaskan Way Seawall and 1998 Library Facilities bond measures
- Requires 60% supermajority

Not restricted by statutory rate limit.

Calculating the property tax rate

Calculating the tax rate for the City:

$$\frac{\text{Annual Levy Collection Amount}}{\text{(Total Assessed Value (AV) of All Property / \$1,000)}} = \text{Tax Rate}$$

Calculating the tax amount for an individual property:

$$\text{Tax Rate} \times (\text{AV} / \$1,000) = \text{Annual Property Tax Amount}$$

Example calculation: Move Seattle Levy (2026)

Calculating the tax rate for the City:

$$\frac{\$189,000,000}{(\$306,578,000,000 / \$1,000)} = \$0.63$$

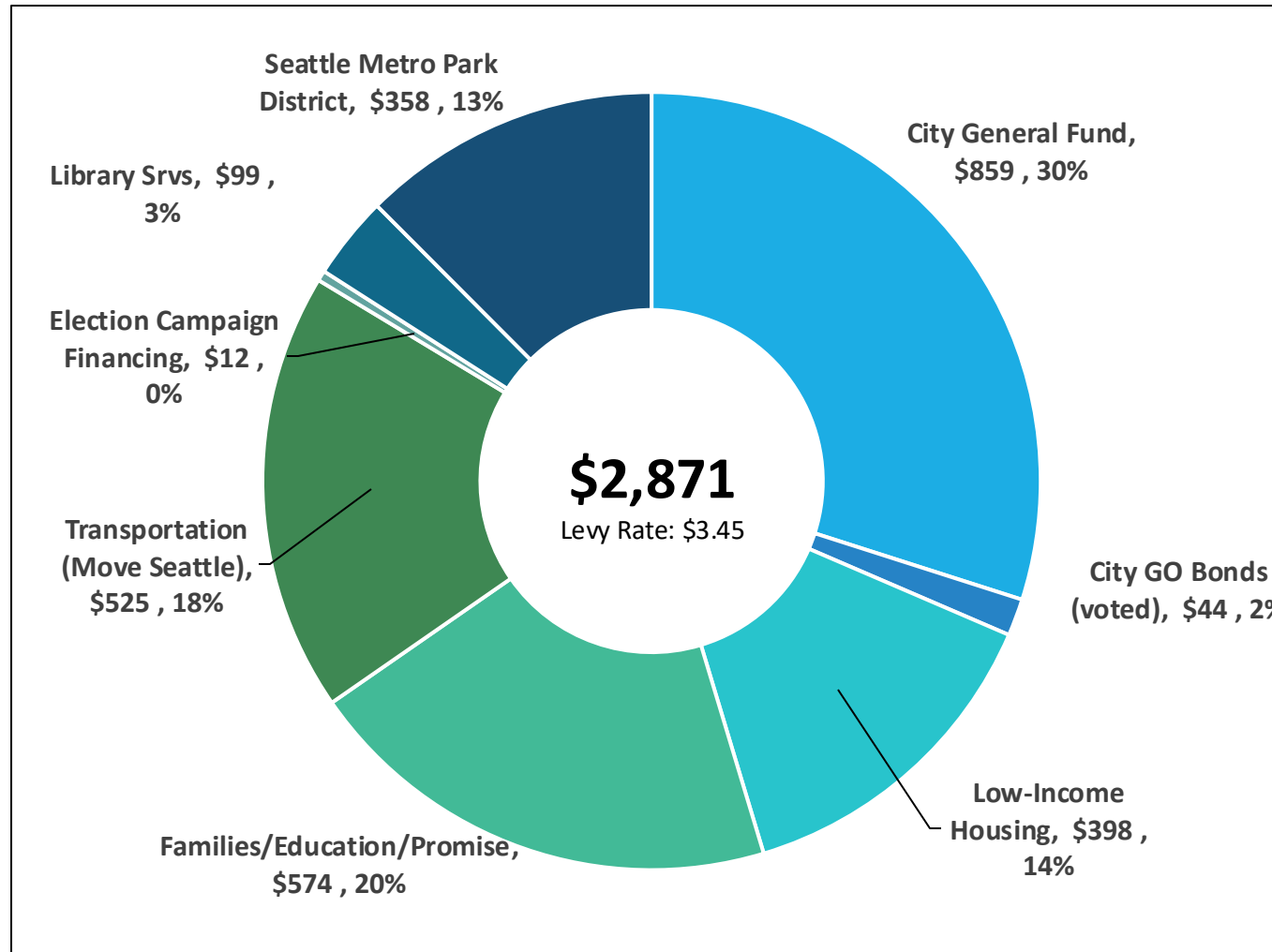
Calculating the tax amount for an individual property:

$$\$0.63 \times (\$833,000 / \$1,000) = \$525$$

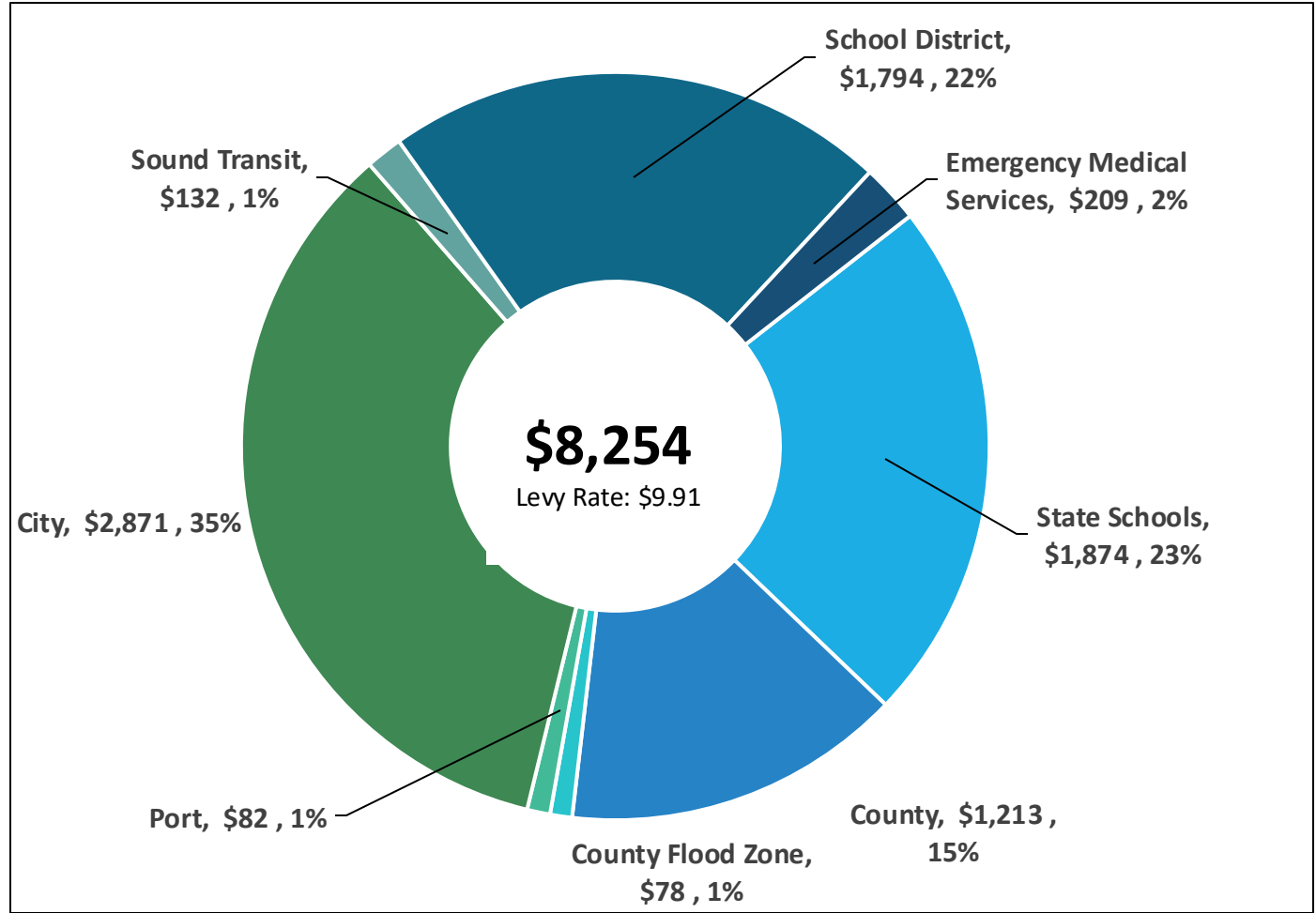
Median Assessed Home Value



2026 Tax Payment by Seattle Levy for Median AV Home (\$833,000)

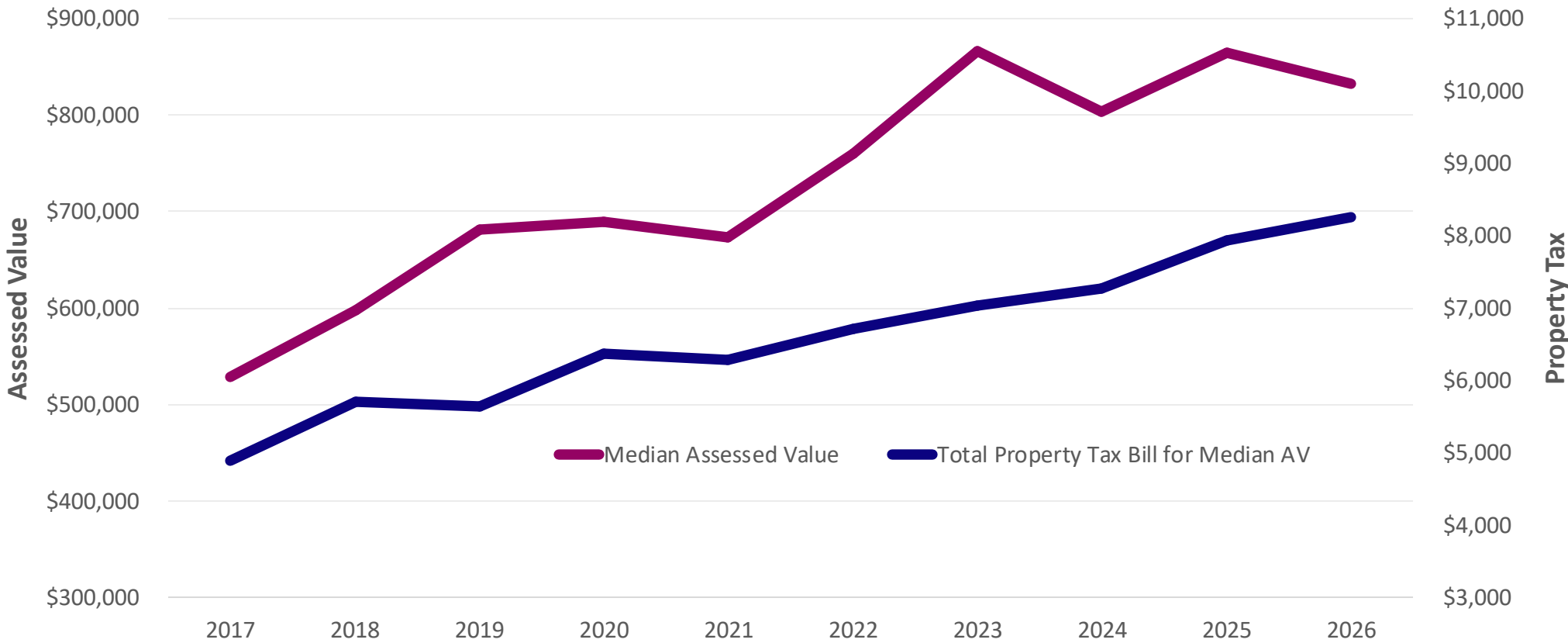


2026 Tax Payment by Taxing Districts for Median AV Home (\$833,000) -All

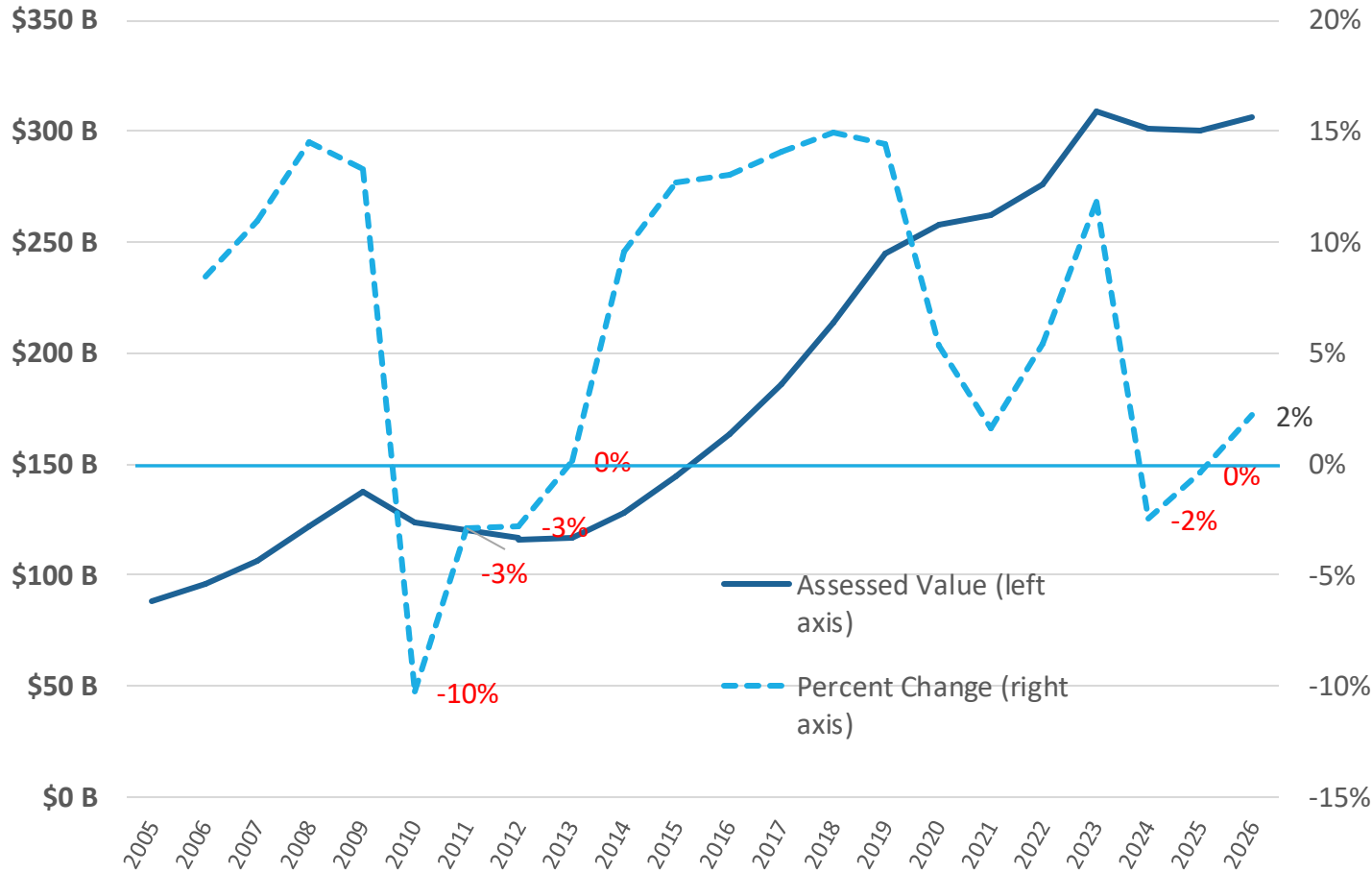


'City' includes Seattle Metropolitan Park District

Seattle Residential Median AV & Total Property Tax Bill



Seattle Assessed Value History

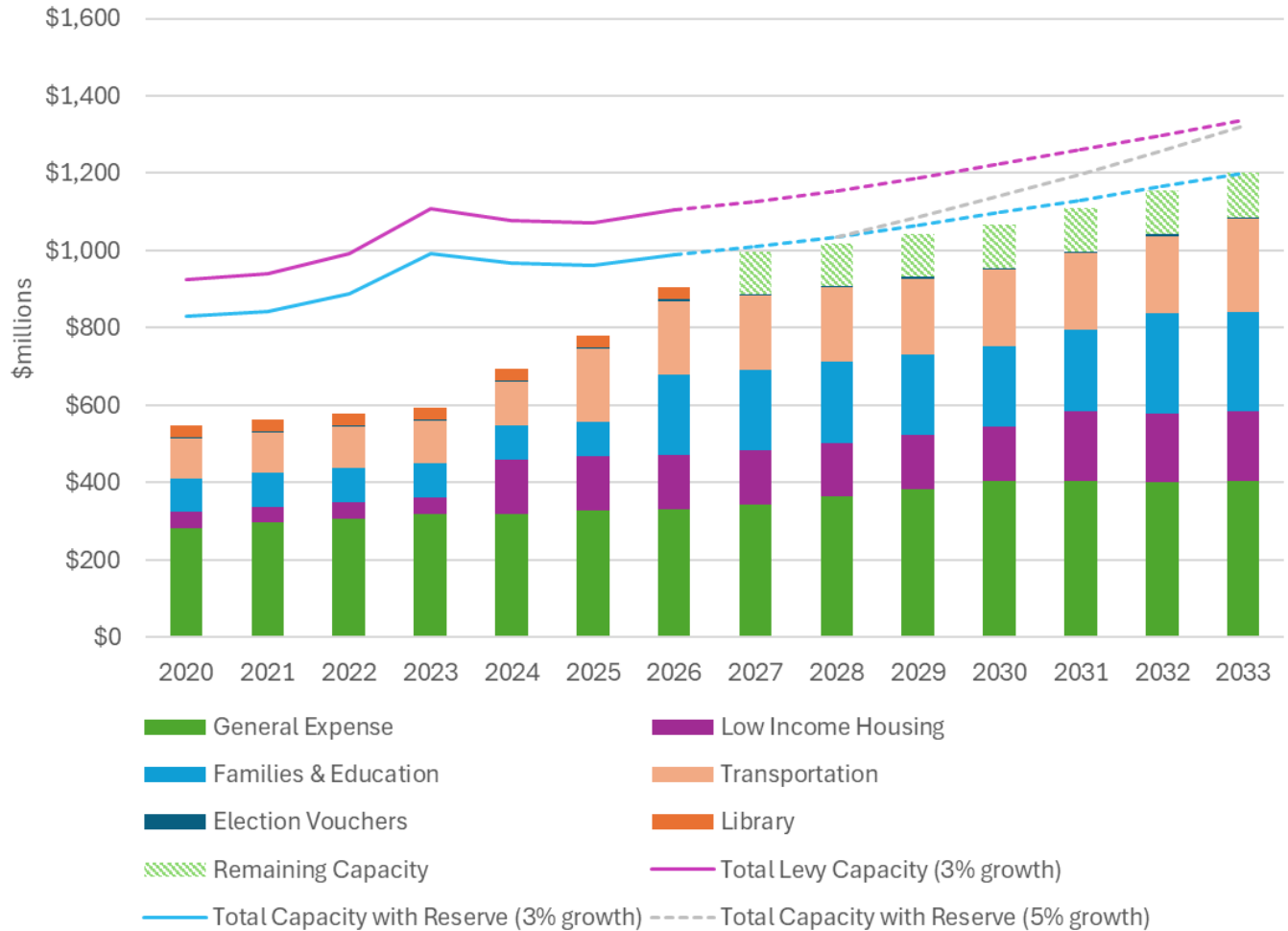


- After dropping a cumulative 16 percent during the ‘Great Recession’, including a single year 10 percent drop in 2010, AV grew rapidly through 2019
- Since then, AV growth has been less robust
- Growth in AV adds capacity, declines reduce capacity.

CBO Levy Capacity Projection

1. Total City rate is capped at \$3.60/\$1,000 AV
 - Combined total of regular rate, plus lid lifts cannot exceed this rate
 - Excess levy (bonds) and Park District not included under cap
2. Two perspectives on capacity presented:
 1. Capacity at \$3.60
 2. 90 percent of capacity, to provide a 10 percent reserve buffer against unanticipated drops in AV consistent with history
3. All levies renewed to keep up with cumulative inflation only
4. Assessed value grown at 3 percent per year starting in 2029, which is lower than Forecast Office projections of 5%

City Levy capacity ^{1/}



- CBO projects annual capacity of ~\$111 million per year given stated assumptions
- Library levy, and any other City levy lid lift proposals, would draw down this capacity
- AV growth above/below projections would increase/decrease available capacity
- If at any time the total city tax levy exceeds levy capacity, a reduction in one or more City levies would be required at discretion of the City

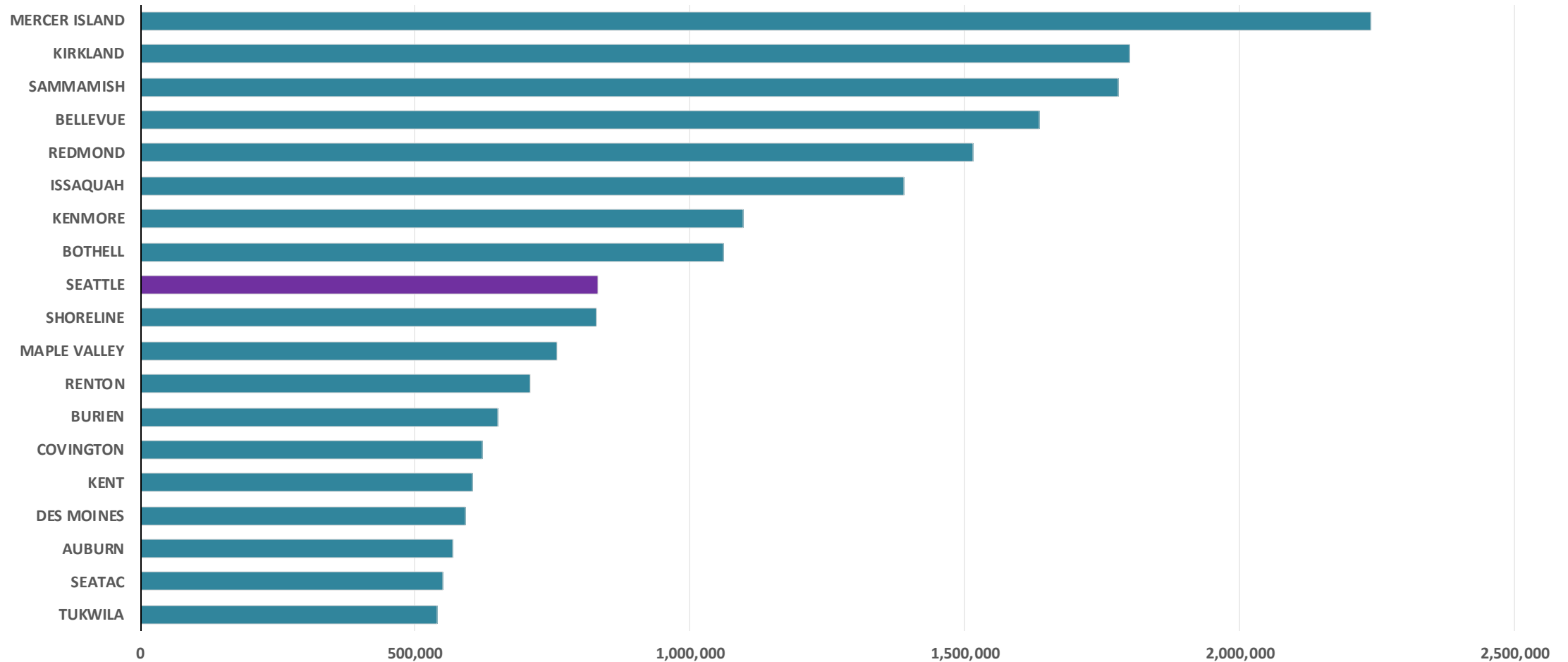
^{1/} Produced by City Budget Office, 3/3/2026

Considerations

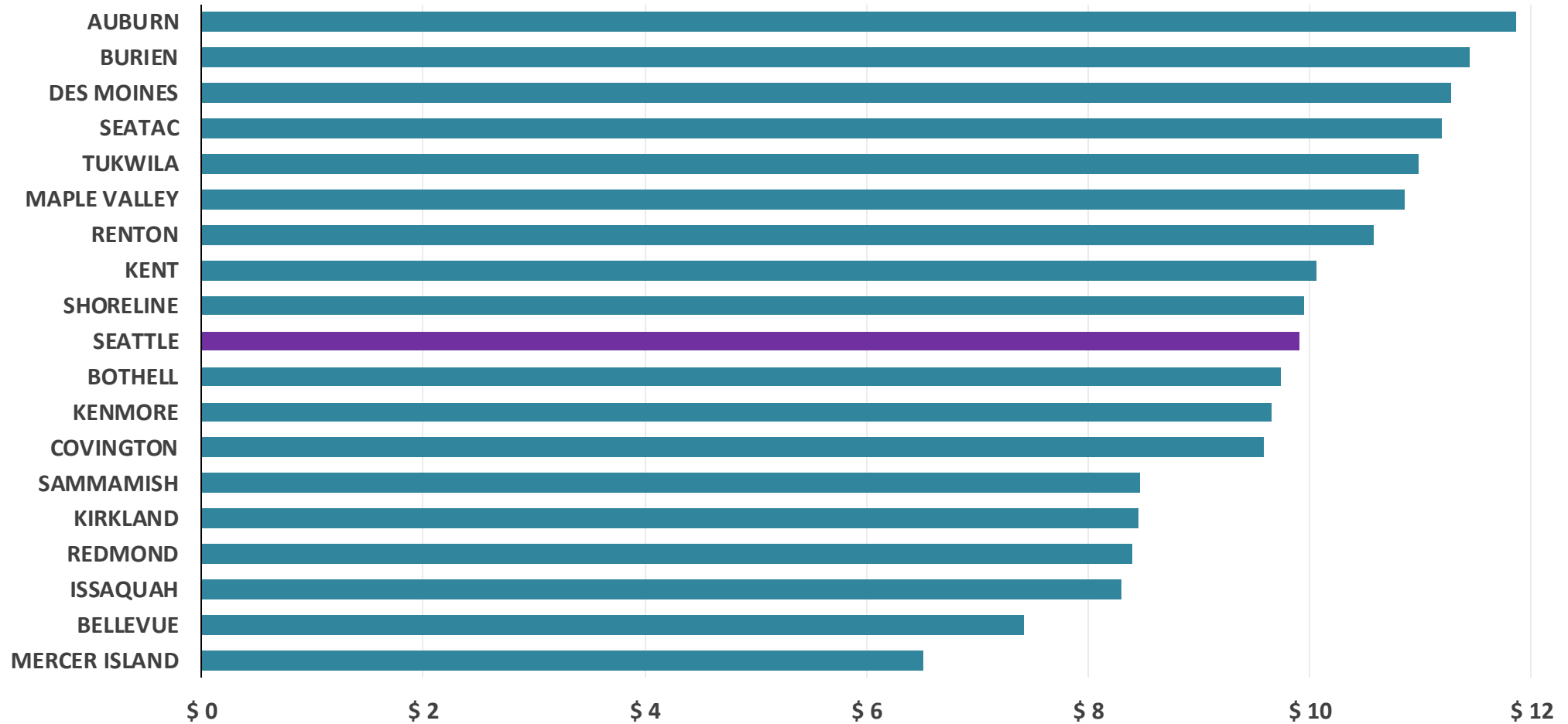
1. All figures are projections that are ultimately dependent on broad national and regional economic trends
2. Library levy renewal will draw from \$111 million of projected annual levy capacity, given assumption of 10 percent reserve buffer
3. If at any time in the future the levy rate exceeded maximum, one of more city levies would need to be reduced
4. 10 percent reserve buffer is an informal practice based on observed AV growth declines, but could be formalized through adopted policy
5. Any excess levy for debt would not be limited by capacity constraint, but would increase property tax bills and require 60% voter approval

Appendix

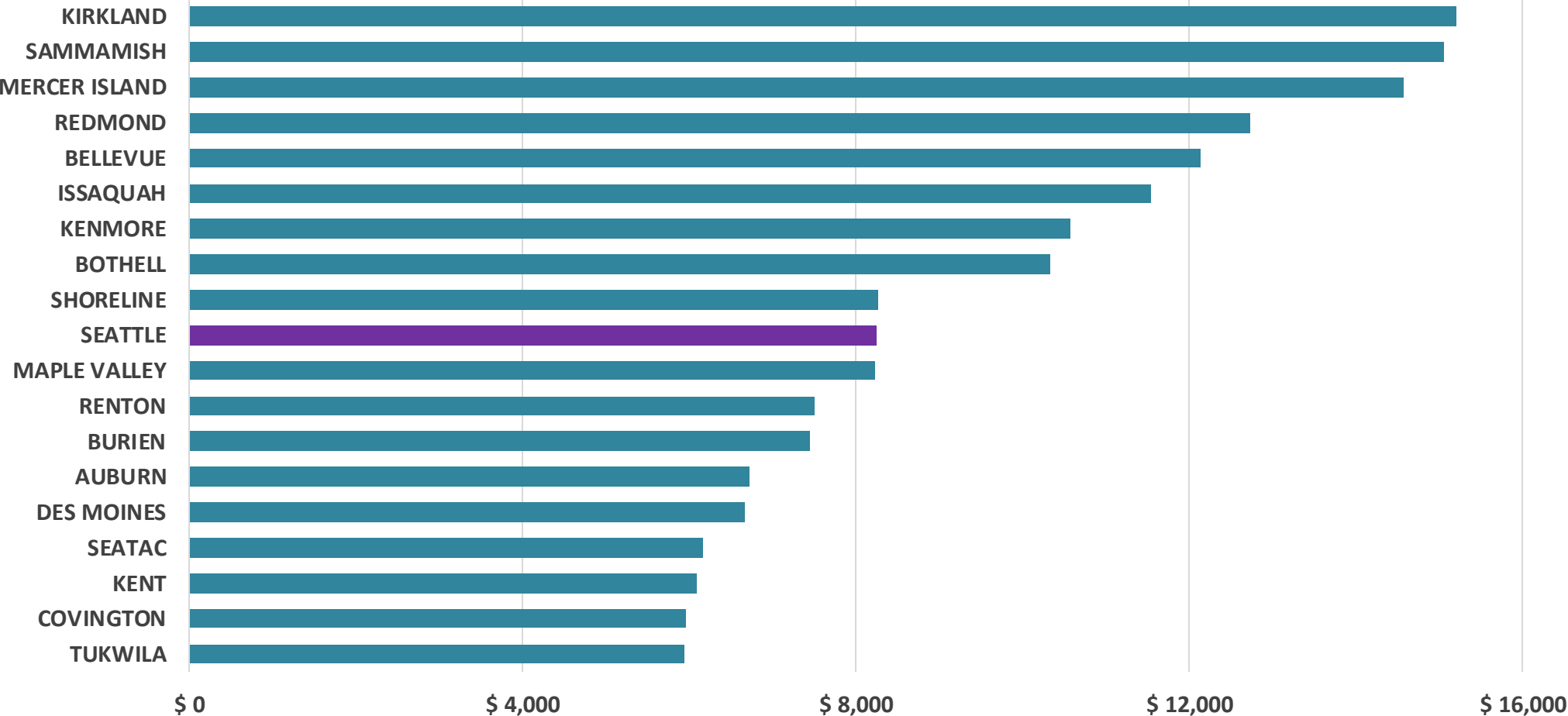
City Comparison: 2026 Median Residential Property Values



City Comparison: 2026 Property Tax Rates



City Comparison: 2026 Median Property Tax Bills



Property tax exemptions and deferrals

WA State offers four property tax exemption or deferral program for primary residences:

Program	Income Level	Other Eligibility Requirements
Property Tax Exemption	≤\$84,000	<ul style="list-style-type: none"> - At least 61 years of age, OR - Disabled and unable to pursue gainful employment, OR - Veteran receiving compensation at disability rating of 80% or higher, OR - Surviving spouse or domestic partner at least 57 years or older in the year of death
Deferral for Senior Citizens and People with Disabilities	≤\$88,998	<ul style="list-style-type: none"> - At least 60 years of age, OR - Disabled and unable to pursue gainful employment, OR - Surviving spouse or domestic partner at least 57 years or older in the year of death
Deferral for Homeowners with Limited Income	≤\$57,000	<ul style="list-style-type: none"> - Own home in WA for five years - Occupy as primary residence
Widow or Widower of Qualifying Veteran	≤\$84,000	<ul style="list-style-type: none"> - At least 62 years of age, OR - Disabled and unable to pursue gainful employment - Must not have remarried

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