

Seattle Public Library

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Department Overview

Seattle Public Library (SPL), founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, and a robust "virtual library" available 24/7 through SPL's popular website and Mobile Services. The Central Library and 26 neighborhood libraries provide essential services such as library collections, computers and Wi-Fi access, meeting rooms and study rooms, along with programs that promote lifelong learning, civic engagement, and economic vitality.

SPL is governed by a five-member Library Board of Trustees, who are appointed by the Mayor and confirmed by the City Council. The Revised Code of Washington (RCW 27.12.240) and the City Charter (Article XII, Section 5) grant the Board of Trustees "exclusive control of Library expenditures for Library purposes." The Library Board adopts an annual Operations Plan in December after the City Council approves SPL's budget appropriation.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Adopted
Department Support				
General Fund Support	63,132,550	60,105,201	62,000,299	62,045,691
Other Funding - Operating	19,952,897	27,993,685	27,695,686	27,794,331
Total Operations	83,085,447	88,098,886	89,695,985	89,840,022
Capital Support				
Other Funding - Capital	5,752,075	10,842,300	5,990,000	5,937,000
Total Capital	5,752,075	10,842,300	5,990,000	5,937,000
Total Appropriations	88,837,522	98,941,186	95,685,985	95,777,022

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Incremental Budget Changes

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	2024 Budget	FTE
Total 2024 Endorsed Budget	95,685,985	-
Baseline		
Central Cost Manual Alignment	51,739	-
Citywide Adjustments for Standard Cost Changes	503,054	-
Proposed Capital		
REET Incremental Adjustments 2024-2028	(53,000)	-
REET Outyear CIP Adjustment	-	-
Proposed Technical		
Library Revenue Projection Updates	-	-
Fund Balancing Adjustments - Adopted	-	-
Council		
SCERS Contribution Rate Change	(410,756)	-
Total Incremental Changes	\$91,037	-
Total 2024 Adopted Budget	\$95,777,022	-

Description of Incremental Budget Changes

Baseline

Central Cost Manual Alignment

Expenditures \$51,739

This change request aligns the 2024 baseline budget with the 2024 endorsed central cost manual rates.

Citywide Adjustments for Standard Cost Changes

Expenditures \$503,054

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

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Proposed Capital

REET Incremental Adjustments 2024-2028

Expenditures \$(53,000)

This item adjusts Real Estate Excise Tax (REET) budget authority for the Library's Major Maintenance capital project over multiple years. REET revenues are used to supplement 2019 Library Levy funding additional building upgrades, such as air conditioning and electrification, for the seismic retrofit projects at Green Lake, University, and Columbia branches. Specifically, this item reduces the budget by \$53,000 in 2024 and reduces the projected budget by \$32,000 in both 2025 and 2026. This item increases the budget in 2027 by \$100,000 with another increase in 2028 by \$290,000. These changes are due to REET revenues projected to fall short of previous estimates.

REET Outyear CIP Adjustment

Expenditures -

This item is a technical adjustment for REET budget authority for the Library's Major Maintenance capital project, to add \$685,000 in the out-year (2029).

Proposed Technical

Library Revenue Projection Updates

Revenues \$393,088

This item includes General Fund resources transferred from Finance General to support citywide adjustments to central costs, as well as SPL-generated revenues used for SPL operations. Though Library-generated revenues are expected to outpace previous projections, most remain flat or under pre-pandemic levels. For example, private event rentals, parking, and service revenues are outperforming expectations, but are still below pre-pandemic levels. Also, revenues generated by deaccessioning of Library materials have increased year-over-year since the pandemic--a trend that is expected to continue. Some revenues have not performed as initially anticipated, such as print and copy services, and lost materials fees.

Fund Balancing Adjustments - Adopted

Revenues \$1,087,332

This is a technical item to record a fund balancing entry for the 10410, 18100, and 18200 funds, which are primarily managed by this department.

Council

SCERS Contribution Rate Change

Expenditures \$(410,756)

Revenues \$(306,746)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), of which most non-uniformed City employees are members, is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings.

The employer portion of the SCERS contribution is funded through the annual budget process as a percentage of salaries based on several factors including reports from the contracted actuary and the City's long-range financial forecasts. The Mayor's 2024 Proposed Mid-Biennial Budget included an employer contribution rate of 16.22%, which

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was determined prior to the actuary's recommendation but provided for long-term "smoothing" given the City's long-term financial challenges.

This item reduces the employer contribution rate from the proposed rate of 16.22% to the SCERS minimum actuarial required rate of 15.17%, which was determined to provide sufficient funding to the retirement system to achieve 100% funded status by 2042.

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2023-24 Mid-Biennium Adopted Budget Updates - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Adopted Changes	Grand Total
Administrative/Support Service	00100 - General Fund	0	0	0
	10410 - Library Fund	10,534,903	-305,805	10,229,098
	18200 - 2019 Library Levy Fund	3,430,600	204,783	3,635,383
Administrative/Support Service Total		13,965,504	-101,023	13,864,481
Capital Improvements	18200 - 2019 Library Levy Fund	5,859,000	0	5,859,000
	30010 - REET I Capital Fund	131,000	-53,000	78,000
Capital Improvements Total		5,990,000	-53,000	5,937,000
Chief Librarian's Office	10410 - Library Fund	561,643	-3,891	557,753
	18200 - 2019 Library Levy Fund	100,000	0	100,000
Chief Librarian's Office Total		661,643	-3,891	657,753
Human Resources	10410 - Library Fund	2,536,083	59,203	2,595,286
	18200 - 2019 Library Levy Fund	7,500	29,709	37,209
Human Resources Total		2,543,583	88,912	2,632,495
Institutional & Strategic Advancement	10410 - Library Fund	1,210,389	-6,452	1,203,937
	18200 - 2019 Library Levy Fund	675,109	-4,308	670,801
Institutional & Strategic Advancement Total		1,885,498	-10,761	1,874,737
Library Program and Services	00100 - General Fund	0	0	0
	10410 - Library Fund	49,821,593	302,337	50,123,930
	18100 - 2012 Library Levy Fund	0	0	0
	18200 - 2019 Library Levy Fund	20,818,164	-131,538	20,686,626
Library Program and Services Total		70,639,757	170,799	70,810,556
Grand Total		95,685,985	91,037	95,777,022