Board of Trustees Meeting Agenda

KCLS Service Center / Hybrid
Wednesday, November 18, 2026
5:00 PM

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https://teams.microsoft.com/l/meetup-join/19%3Ameeting_MWU3M2RkNWYtZGEwNC00NDA0LWEyN2YtMWQ4N2JlOGY3OWM4%40thread.v2/0?context=%7B%22Tid%22%3A%22ecd4c4ad-646a-442f-aaaa-d05860ad9707%22%2C%22Oid%22%3A%221b85d672-b24c-4a2d-ac02-199e878fe899%22%7D

If you would like to speak during the Public Comment, please email BoardMeetingSupport@kcls.org by 4:00pm on February 28.

A. Call to Order
B. Approval of Agenda
C. Approval of Minutes - October 28, 2026
D. Finance and Facilities Reports
    1. Monthly Finance Report: Donna Zirkle
    2. Overview of Levy Resolutions: Donna Zirkle
E. Action Items
    3. Approval of Monthly Expenditures
    4. Resolution 2026-06: Property Tax Revenue Increase
    5. Resolution 2026-07: Property Tax Levy
F. Staff Reports
    6. Organizational Structure Changes: Heidi Daniel
    7. People and Culture Update-Benefits: Danielle Perry
G. Written Reports - Budget Hearing Q&A

H. Board Committee Reports
I. Trustees' Reports
J. Executive Session - per RCW 42.30.110 (b) To consider the selection of a site or the acquisition of real estate

Board of Trustees Meeting Agenda

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K. Adjournment

King County Library System

Board of Trustees Meeting Minutes
KCLS Service Center/Hybrid | October 28, 2026, 5pm

Present

KCLS Board
Liz Callahan
Crystal Goodwin
Jeffery Guddat
Ranil Herath
Harish Kulkarni
Srini Raghavan*
Laura Valenziano

KCLS Staff
Maria Bassett
Angie Benedetti
BJ Colvin*
Heidi Daniel
Lisa Fraser
Chase Gallagher
Angie Miraflor
Danielle Perry
Cecie Streitman
Lisa Yamasaki
Donna Zirkle

Motions Approved

1. Board Meeting agenda
2. September 30, 2026 Board meeting minutes
3. September Payroll expenditures
4. September Accounts Payable expenditures
5. September Capital Project Fund expenditures

Call to Order

President Laura Valenziano called the meeting to order at 5:04pm. President Valenziano, Jeff Guddat, Liz Callahan, Harish Kulkarni, Ranil Herath, and Crystal Goodwin were in attendance in person; Srini Raghavan attended remotely. There was a quorum.

Approval of Agenda

Jeff Guddat moved approval of the Board Meeting agenda. Crystal Goodwin seconded, and the motion passed unanimously.

Approval of Board Minutes

Srini Raghavan moved approval of the September 30, 2026 Board Meeting minutes. Liz Callahan seconded the motion. All voted in favor and the motion passed unanimously.

Public Comment

Helen Stanwell, speaking on behalf of Library Patrons for Sustainable Funding, offered suggestions for the siting of future libraries. Her group believes KCLS would have the greatest impact if new libraries were located within walking distance of middle schools.

Finance and Facilities Report

Finance and Facilities Director Donna Zirkle presented the Finance report as of the end of September 2026. Year-to-date (YTD) revenues were $87M, against the yearly revenue budget of $155M, which is 56%. YTD expenses were $121.1M, which is 73% of the total expense budget of $165.4M. CIP expenses YTD at the end of September were $7.7M accounting for 59% of the total budget of $12.9M.

King County Library System

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2027 Preliminary Budget Presentation

Executive Director Heidi Daniel introduced the 2027 Preliminary Budget and reviewed the key dates. Leadership teams, including department leads and regional managers, received the budget information on October 27 and were given an FAQ to help them talk with their staff. The preliminary budget will be shared with all KCLS staff on October 29 through a video presentation by Heidi and Donna Zirkle, and will also be posted on the KCLS website. Virtual office hours with members of the leadership team are scheduled for staff on November 4 and 5.

Public budget hearings will be held November 4 at the Maple Valley Library, November 9 at the KCLS Service Center (hybrid), and November 10 at the Kirkland Library. The final budget will be presented to the Board for a vote on December 16 and will take effect January 1, 2027.

Heidi introduced Donna Zirkle, who presented the 2027 Preliminary Budget overview. Donna explained that the most significant change in 2027 is the addition of a Capital Fund. Earlier this year, $46.9 million of KCLS' $63.9 million in unrestricted reserves was moved into the dedicated fund, leaving about $17 million in unrestricted reserves. The capital plan covers about three years of Board-approved facilities and IT projects, with 26 projects approved to date, including reimagining spaces, HVAC upgrades, automated materials handling replacements, and general building improvements. This honors KCLS' commitment to reinvest reserves that resulted from COVID closures into public spaces. Because projects can now continue across multiple years, staff will no longer need to request carry-forwards, and KCLS will now present budgets for two separate funds each year.

For 2026, Donna reported that operations are tracking toward a surplus of approximately $4 million, and $12.9 million in approved capital projects will come from the Capital Fund.

The 2027 preliminary General Fund budget includes $165.1 million in expenses and $157 million in revenue, leaving a gap of approximately $8.1 million to be covered by unrestricted reserves. Revenue is comprised of primarily property tax of $148.2 million, with other revenue of $8.8 million, including KCLS Foundation grants, investment interest, and E-rate reimbursements. Expenses include $106.6 million (about 65%) for services to the public, primarily community libraries ($74.3 million) and collections ($24.8 million), and $58.5 million for administration that directly supports those services.

Salaries and benefits total $109 million, or 66% of the budget. The cost of a full year of expanded hours is $4.7 million. Benefits costs are increasing 15.8%, or about $3.8 million, largely due to health insurance premium increases. Inflation is running between 2 and 3%, while property tax revenue is increasing by only 1%.

Donna noted that the budget is now closer to actuals than in the past. Previously, staff positions were budgeted as though all were filled on January 1. The 2027 budget instead includes a vacancy factor of 3% of total salaries, which better reflects normal turnover. Investment estimates were also adjusted to reflect two

years of steady performance, adding about $1 million over prior budgets. Overall, KCLS is moving away from budgeting that builds reserves and toward forecasts that match reality.

For the Capital Fund, $12 million in projects is planned for 2027, and about $1 million in interest is expected to be contributed to the fund. This leaves $23.9 million entering 2028, with no dedicated revenue to replenish it. Several things will need replacement in 2028, and the funds set aside for the three-year plan are projected to be spent by the end of 2028, with a possible shortfall of approximately $2.6 million.

Donna also referred to the 10-year facilities plan presented to the Board last month. Needs will not arrive evenly each year. Of the projected $235 million in facilities needs over the next 10 years, $47 million is funded. Keeping buildings in their current condition through refreshes and remodeling would leave an unfunded amount of $188 million. Technology needs are not included in this figure because they are difficult to predict beyond approximately five years. Donna concluded that KCLS is using its reserves for the public good, and continuing to invest in expanded public service.

Approval of Monthly Expenditures

Ranil Herath moved approval of Payroll expenditures for September in the amount of $3,769,868.83: (9/11) Ck#00202882-00202892, 334994749-334995928; (9/18) Ck#00202893; (9/25) Ck#00202894-00202905, 343622897-343624058. Voids – Ck#00202887. **Harish Kulkarni seconded, and the motion passed unanimously.**

Jeff Guddat moved approval of the Accounts Payable expenditures for September in the amount of $6,843,769.40: Travel Advances – 0; (9/10) Ck#1168346-1168442, 5016588-5016592; (9/14) Ck#1168443; (9/17) Ck#1168444-1168543, 5016593; (9/24) Ck#5016594-5016629, 1168544-1168664; (9/30) Ck#5016630-5016647, 1168665-1168808; (10/06) Ck#1168809-1168931, 5016648. Voids – 0. **Crystal Goodwin seconded, and the motion passed unanimously.**

Liz Callahan moved approval of the Capital Project Fund expenditures for September in the amount of $2,704,015.20: (9/10) Ck#3090128-3090129; (9/17) Ck#3090130-3090132; (9/24) Ck#3090133-3090135; (9/30) Ck#3090136-3090138; (10/06) Ck#3090139. **Harish Kulkarni seconded, and the motion passed unanimously.**

Staff Reports

King County Library System

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Executive Director Quarterly Report

Executive Director Heidi Daniel presented her quarterly report for the third quarter of 2026. She reminded the Board that the strong 2025 fiscal outcome gave KCLS flexibility in 2026 to lay the groundwork for its long-term future and set the stage for a successful levy lid lift when necessary.

The 2026 priorities are clarifying direction and purpose, establishing service foundations, planning for physical futures, deepening community engagement, and implementing major operational changes, which is the current phase through November.

Third-quarter accomplishments included the launch of the Listening Lounge vinyl collection at the Federal Way Library, and printed monthly event calendars at every library. Large hiring events brought in new staff for the roughly 10% increase in open hours. For the Kent Library remodel, the city approved permits, the library was closed and decommissioned, and teen focus groups helped to inform some design choices. The 10-year Facilities Plan was finalized. Staff initiatives included a Leadership Summit, Librarian Day for more than 125 librarians, and change management training for 95% of supervisors. Heidi also described new Librarian Standards that create a consistent baseline of programs and services across regions, and a restructured community library leadership model that includes assistant operations manager and assistant materials manager positions matched to each location's needs.

Heidi reviewed the quarterly dashboard. Market penetration rose to 48.4%, approaching the 50% goal, and active households increased. The Net Promoter Score is 85, against a benchmark of 80; 90% of respondents learned something new (benchmark 80%) and 86% felt a sense of connection (benchmark 70%). Physical circulation is down slightly, and digital circulation is up slightly, continuing a trend from last year, and she noted that circulation typically rises in the fourth quarter. Overall program attendance and attendance per program are down while the number of programs has increased. Community Learning and Engagement will monitor the trend, which she expects to reverse in the fall months.

Heidi thanked Board President Laura Valenziano for joining her at the annual presentation to the King County Council in September. Heidi also attended an event at the Tukwila Library on September 25, a day the King County Council proclaimed "Dolly Parton 9-2-5 Day in King County." The event featured a Story Time and Imagination Library enrollment.

Heidi's activities included the Oakesdale ribbon cutting, the KCLS Foundation Board social, the annual Friends Day, individual meetings with all regional managers, department budget meetings, and a Chamber Chat podcast with the Sammamish Chamber. She also hosted the Urban Libraries Council Board meeting and spoke at its Annual Leadership Forum.

Programming highlights included Welcoming Week in September. As part of the festivities, the City of Shoreline presented a proclamation to Regional Manager Alice Darnton and her team. Other activities included

a four-week Civics 101 series at the Newport Way Library with the Washington Secretary of State's office; a Pacific Science Center partnership offering free admission to KCLS cardholders on August 25; and the One Bellevue One Book program, featuring *Intemperance* by Sonora Jha, which will expand next year with KCLS Foundation support.

The Summer Reading Program met all of its goals, with 32,961 participants, 977 programs with 49,835 attendees, and more than 34,000 books given to youth. Of 450 evaluation respondents, nearly two thirds learned something new, more than three quarters reported increased joy in reading, and 56% read more than usual. Overall, 88.98% completed their reading challenges and 89.92% would encourage a friend to participate. Heidi thanked the Community Learning and Engagement team, the KCLS Foundation, and the Communications and Marketing team.

Board Committee Reports

On behalf of the Board Development Committee, Laura Valenziano reported on the recent Board retreat and the visioning activity in which the group participated.

On behalf of the Finance Committee, Crystal Goodwin gave a recap of the recent meeting regarding the Department of Retirement Systems audit. She appreciated the opportunity to hear about the audit findings, as well as what KCLS is doing to ensure continued compliance in the future.

Trustees Reports

There were no trustee reports.

Executive Session

At 6:35pm President Laura Valenziano announced that the Board would convene in Executive Session per RCW 42.30.110, Section 1(g), for the review of a public employee. She announced that they would return at 7:05pm. She announced that there would be no further action taken by the Board upon its return.

At 7:05pm Laura Valenziano extended the Executive Session to 7:15pm.

Reconvene Regular Session

At 7:23pm Laura Valenziano reconvened the regular session.

King County Library System

Board of Trustees Meeting Minutes
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Adjournment

Laura Valenziano adjourned the meeting at 7:23pm.

_____
Laura Valenziano, President

_____
Jeff Guddat, Secretary

FINANCE REPORT
King County Library System

November 18, 2026

1. GENERAL & CAPITAL FUND COMMENTARY

Expenditures in October 2026 were $14.8M compared to the monthly budget average of $13.8M and represented 9.0% of the annual budget. Last year, October expenditures were $13.9M, or 8.4% of the 2025 budget. The year-over-year change in total YTD expenditures is 9.4%.

2. GENERAL & CAPITAL FUND HIGHLIGHTED EXPENDITURE ITEMS

Supplies

October expenditures of $379K consisted primarily of $191K for Supplies - Program, $58K for Supplies - Building Maint, $48K for Operating Supplies, and $33K for Supplies - Gas and Oil.

Staff Development

October expenditures of $89K consisted of Tuition Assistance, Training, and Individual Development.

Professional Services

October expenditures of $400K included $131K for Administration, $85K for Programs, $73K for Operations, and $56K for Catalogue & Processing.

Communication & Advertising

October expenditures of $185K included $100K for Telephone - Data and Voice and $71K for Advertising.

Operating Lease

October expenditures of $289K primarily consisted of $242K for Operating Lease and $47K for Operating Leases – Copiers.

Utilities

October expenditures of $473K included electricity, water, and waste management services.

Repairs and Maintenance

October expenditures of $1.2M consisted primarily of $278K for HVAC R/M, $260K for Custodian R/M, $169K for Repairs and Maintenance Allowance, $105K for Day Porter R/M, and $66K for AMH Maintenance.

Software Maintenance

October expenditures of $112K consisted primarily of $72K for Business Applications.

Reserves

October reserve expenditures were $23K for wayfinding schematic design.

Miscellaneous

October expenditures of $97K consisted primarily of $67K for Ad Valorem, $17K for Equipment and $10K for Banking Fees.

Library Materials

October expenditures of $1.3M included $820K for Downloadable Material-Licensed & Purchased, $400K for Books, and $120K for Non-book Media and Periodicals.

Capital Investment Program (CIP)

Facilities-CIP

October expenditures of $1.5M primarily included $867K for Roof Replacement, $322K for AMH Replacement, and $191K for Vehicles.

ITS-CIP

October expenditures of $288K consisted of $167K for Branch Security and $121K for Reimagine Technologies.

3. GENERAL & CAPITAL FUND REVENUE OVERVIEW

October revenues were $53.6M, which were primarily Property Tax and Investment Interest revenue, October YTD revenues reflect 90.7% of the total budgeted amount. The year-over-year change in total revenue is 0.5%.

4. CASH POSITION OVERVIEW

The cash balance in the General Fund (#001) as of October 31, 2026, was $108,692,088. The cash balance in the Capital Projects Fund (#309) as of October 31, 2026, was $41,156,827.

5. INVESTMENT RETURN

The County Investment Pool's gross rate of return for October 2026 was 4.24%. This was 0.19 percentage points higher than the 90-day T-Bill average rate of 4.05%.

A/P Vendor Payments > $20,000 OCTOBER 2026

Fund	Vendor	Amount	Description
	Personnel		
001	Public Employ Retire Sys(PERS)-EFT ONLY Total	$ 971,321	PERS
001	Premera Blue Cross Total	$ 922,130	Medical premiums
001	Empowerment Retirement-EFT Total	$ 317,292	457 retirement plan
001	Kaiser Foundation Health Plan Total	$ 300,375	Medical premiums
001	Department of Labor & Industries Total	$ 158,282	Quarterly workers comp industrial insurance
001	ConnectYourCare, LLC Total	$ 97,717	Health care flexible spending account plans
001	WSCCCE, AFSCME, AFL-CIO Total	$ 82,047	Union dues
001	Delta Dental of WA - Washington Dental Total	$ 66,414	Dental premiums
001	Employment Security Dept-Unemploy Comp Total	$ 52,974	Unemployment compensation tax
001	Standard Insurance Company Total	$ 41,365	Life and AD&D insurance premiums
001	DayForce US, Inc. Total	$ 34,568	Payroll HCM billing
	Buildings		
001	CCS Facility Services - WA, Inc. Total	$ 373,003	Monthly janitorial/day porter/hazmat clean up
001	Puget Sound Energy (UTILITIES) Total	$ 311,002	Utilities
001	MacDonald-Miller Facility Solutions Total	$ 291,589	HVAC maintenance/repairs/upgrades
001	Northwest Landscape Services Total	$ 68,866	Landscape maintenance/repairs
001	Summit Fire & Security LLC Total	$ 63,227	Fire suppression system inspection/maintenance - various branches
001	Lake Hills Investments-LK HILLS LEASE Total	$ 55,665	Building lease
001	Southcenter Owner LLC (LEASE) Total	$ 54,697	Building lease
001	Oakesdale LLC Total	$ 48,409	Building lease
001	Cedar Creek Contractors LLC Total	$ 40,520	Parking lot striping - various branches
001	Prime Electric Inc. Total	$ 31,886	Electrical installation/repairs/services
001	Supply Source Inc - SAMS Total	$ 31,842	Janitorial supplies
001	Stone Craft Construction	$ 23,740	Restroom remodel - Renton
	Collections		
001	OverDrive, Inc. Total	$ 774,808	Downloadable books, audio, video, and music
001	Ingram Library Services Total	$ 496,648	Print materials including Choice Reads and physical processing
001	Midwest Tape Total	$ 131,164	Audiobooks, music CDs, DVDs, physical processing and the digital subscription to Hoopla for comics, movies &TV and music
001	Mackin Educational Resources Total	$ 43,147	Children's books, pre-binding children's books and physical processing
	Other		
001	U.S. Bank VISA Total	$ 103,889	VISA charges (supplies/training/advertising/subscriptions)
001	King County Finance (TELECOMM/I-NET) Total	$ 79,589	I-Net billing KC wide area network
001	COPACINO + FUJIKADO LLC Total	$ 77,996	Professional services - marketing
001	Lyngsoe Systems Inc. Total	$ 66,150	Automated materials handling system service, parts & maintenance
001	Amazon.com Total	$ 58,670	Operating supplies
001	Davis Wright Tremaine-DWT WA LLC. Total	$ 57,936	Professional services - legal
001	Homeland Patrol Division Security LLC Total	$ 40,246	Security service - various branches
001	Ricoh USA Inc. Total	$ 39,535	Copier leases
001	Waste Management - RST Disposal Total	$ 37,034	Waste disposal - various branches
001	Peer Washington Total	$ 36,667	Professional services for Peers in Libraries grant
001	ORCA Furniture Services LLC. Total	$ 33,178	Furnishings - various branches
001	CollectionHQ Total	$ 30,000	Collection management software subscription
001	WEX Bank-WEX Fleet Universal, Veh gas Total	$ 29,403	WEX fleet - fuels/supplies
001	Reel Media PR, LLC Total	$ 29,000	Professional Services - communications training
001	Mayer Reed Inc. Total	$ 22,887	Professional Services - Kent signage design
001	Ryder System, Inc. Total	$ 22,880	Fleet vehicles lease/maintenance/repairs
001	ERP-One Consulting Inc. Total	$ 21,411	JDE Consultant fees and software subscription
	Capital Projects		
309	KCDA Purchasing Cooperative Total	$ 524,786	Roof project - Covington
309	Lyngsoe Systems, Inc. Total	$ 459,869	Central sorter - Oakesdale
309	Jimmy's Roofing - Seattle Total	$ 330,913	Roof project - Richmond Beach
309	Trivan Truck Body LLC Total	$ 190,883	Bookmobile retrofitting
309	Pacific Communications Cabling Total	$ 59,378	Camera Installation/access control
309	MacDonald-Miller Facility Solutions/HVAC Total	$ 57,453	Smart Building software upgrades
309	T&B Products DBA C 4 Products LLC Total	$ 55,150	SALTO access control materials & service - various branches

OCTOBER 2026 Vendor Payments for NOVEMBER Board Meeting

309	Ednetics Inc. Total	$	52,644	SALTO access control materials & service - various branches
309	Johnston Architects LLC Total	$	48,614	Professional services - Kent remodel

001	General Fund

GENERAL & CAPTIAL FUND REVENUES

October

	2026				2025			
Revenues Received:	**Budget 2026**	**October Received**	**YTD Received**	**% Budget Received**	**% Budget Received**	**Unaudited 2025**	**YTD Received**	**% Growth Over 2025 YTD**
Property Tax, Current Year	$ 144,102,474	$ 52,653,251	$ 131,569,383	**91.3%**	**91.3%**	$ 138,919,195	$ 128,663,248	**2.3%**
Property Tax, Prior Years	1,637,323	110,919	1,351,211	**82.5%**	**75.1%**	1,348,472	1,260,789	**7.2%**
Other Taxes	364,000	1,995	270,341	**74.3%**	**94.6%**	468,358	344,370	**(21.5%)**
Timber & State Shared Revenues	109,000	16	43,377	**39.8%**	**23.9%**	34,460	23,117	**87.6%**
Contracts	655,000	-	309,418	**47.2%**	**52.3%**	836,394	295,769	**4.6%**
Printing/Photocopies	281,757	33,336	296,563	**105.3%**	**95.8%**	411,569	363,893	**(18.5%)**
Damaged Materials/ Fines & Fees	38,009	2,642	32,286	**84.9%**	**85.3%**	38,570	32,150	**0.4%**
Lost Materials	60,000	5,501	47,603	**79.3%**	**78.6%**	52,647	45,161	**5.4%**
Investment Interest	4,500,000	405,528	4,208,285	**93.5%**	**127.3%**	6,145,959	4,582,715	**(8.2%)**
Grants	-	350	350	**N/A**	**N/A**	-	-	**N/A**
KCLS Foundation	1,999,857	351,173	1,561,925	**78.1%**	**73.0%**	1,716,860	1,199,167	**30.3%**
E-Rate	1,000,000	-	30,053	**3.0%**	**41.7%**	1,121,249	417,144	**(92.8%)**
Unrealized Gain/(Loss) on Investments	-	-	-	**N/A**	**N/A**	975,360	-	**N/A**
Miscellaneous Revenues/Other Financing Sources	262,007	10,890	884,776	**337.7%**	**1003.7%**	2,841,710	2,629,883	**(66.4%)**
TOTALS	**$155,009,427**	**$53,575,600**	**$140,605,572**	**90.7%**	**92.8%**	**$154,910,803**	**$139,857,406**	**0.5%**

Credit Card Payments	**October Received**	**% of Month's Payments**	**YTD Received**	**% of YTD Payments**	**% of YTD Payments**	**Unaudited 2025**	**YTD Received**	**% Growth Over 2025 YTD**
Damaged Materials/ Fines & Fees	522	**19.8%**	8,418	**26.1%**	**23.8%**	9,297	7,642	**10.2%**
Lost Materials	2,456	**44.6%**	19,408	**40.8%**	**35.9%**	19,009	16,197	**19.8%**
TOTALS	**$2,978**	**36.6%**	**$27,826**	**34.8%**	**30.8%**	**$28,306**	**$23,839**	**16.7%**

GENERAL & CAPITAL FUND EXPENDITURES

October

	2026				2025			
DESCRIPTION	BUDGET 2026	October EXPENDED	YTD EXPENDED	% Budget EXPENDED	% Budget EXPENDED	Unaudited 2025 EXPENDED	YTD EXPENDED	% Growth Over 2025 YTD
Salaries	74,386,277	6,330,554	60,845,904	**81.8%**	**79.6%**	68,866,215	57,151,740	6.5%
Benefits	24,083,543	2,143,911	19,490,379	**80.9%**	**68.8%**	22,881,610	19,093,469	2.1%
SUB-TOTALS	**$ 98,469,820**	**$ 8,474,465**	**$ 80,336,283**	**81.6%**	**76.6%**	**$ 91,747,825**	**$ 76,245,209**	**5.4%**
Supplies	4,408,679	379,289	3,014,753	**68.4%**	**75.8%**	2,615,913	2,183,962	38.0%
Staff Development	1,034,000	89,105	604,404	**58.5%**	**73.6%**	1,049,182	961,933	(37.2%)
Prof. Services	5,588,452	399,883	3,943,082	**70.6%**	**75.2%**	5,316,265	4,098,793	(3.8%)
Communications	1,369,210	113,315	1,055,406	**77.1%**	**70.2%**	1,390,950	1,058,327	(0.3%)
Travel	141,400	5,772	75,313	**53.3%**	**62.5%**	123,279	95,496	(21.1%)
Advertising	797,425	71,709	570,776	**71.6%**	**84.4%**	638,702	554,116	3.0%
Operating Leases	3,561,233	289,256	3,171,371	**89.1%**	**86.5%**	3,291,688	2,945,502	7.7%
Insurance	1,249,442	-	1,240,298	**99.3%**	**93.4%**	1,121,174	1,121,174	10.6%
Utilities	2,602,584	472,666	2,552,968	**98.1%**	**86.1%**	2,824,075	2,178,607	17.2%
Repairs & Maintenance	11,827,616	1,165,532	11,377,389	**96.2%**	**85.7%**	12,684,599	9,893,589	15.0%
Software Maintenance	3,639,410	111,818	4,853,964	**133.4%**	**89.5%**	4,053,548	3,726,503	19.7%
Reserve	1,200,000	22,887	24,387	**N/A**	**N/A**	-	-	N/A
Miscellaneous	567,510	97,202	615,978	**108.5%**	**169.6%**	1,893,011	700,494	(12.1%)
Intergovernmental	127,100	7,581	57,496	**45.2%**	**39.6%**	143,241	66,757	(13.9%)
Library Material	15,908,230	1,341,248	12,985,297	**81.6%**	**77.9%**	15,840,036	12,370,320	5.0%
SUB-TOTALS	**$ 54,022,291**	**$ 4,567,264**	**$ 46,142,883**	**85.4%**	**80.0%**	**$ 52,985,660**	**$ 41,955,572**	**10.0%**
Facilities - CIP	10,450,000	1,496,786	6,548,319	**62.7%**	**40.8%**	4,514,615	3,245,373	101.8%
ITS - CIP	2,472,000	288,297	2,899,803	**117.3%**	**60.0%**	3,815,265	$ 2,747,952	5.5%
SUB-TOTALS	**$ 12,922,000**	**$ 1,785,082**	**$ 9,448,121**	**73.1%**	**47.8%**	**$ 8,329,880**	**$ 5,993,326**	57.6%
TOTALS	**$ 165,414,111**	**$ 14,826,811**	**$ 135,927,287**	**82.2%**	**75.5%**	**$ 153,063,365**	**$ 124,194,107**	**9.4%**

KING COUNTY RURAL LIBRARY DISTRICT
BOARD OF TRUSTEES

RESOLUTION 2026-06
PROPERTY TAX REVENUE INCREASE
(RCW 84.55.120)

NOVEMBER 18, 2026

WHEREAS, the Board of Trustees (the "Board") of the King County Rural Library District (the "District"), has properly given notice of the following public hearings held to consider the District's budget for the calendar year 2027 pursuant to RCW 84.55.120:

November 18, 2026 by Videoconference and in person

WHEREAS, the Board of the District has met and considered its budget for the calendar year 2027; and

WHEREAS, the District is a taxing district with a population of more than 10,000; and

WHEREAS, the District's actual regular property tax levy amount in 2026 was $144,102,474; and

WHEREAS, the highest allowed regular property tax levy that the District could collect in 2026 was $143,513,961, which is an amount that is exclusive of refunds and abatements collected in 2025; and

WHEREAS, under state law, the District is permitted to increase its highest allowed levy by the lesser of 1% or inflation, which is defined as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the bureau of economic analysis of the federal department of commerce by September 25th of the year before the taxes are payable; and

WHEREAS, inflation is currently 3.88%, which is greater than 1%, resulting in a maximum 2027 levy amount for the District of $144,949,101; and

WHEREAS, the Board of the District, after such hearings and after duly considering all relevant evidence and testimony presented, has determined that the District requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property, construction of electrical generating wind turbine, solar, biomass and geothermal facilities, any increase in the value of real property within tax increment finance areas, and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District in its best interest.

NOW, THEREFORE, BE IT RESOLVED, by the Board of the District that an increase in the regular property tax levy is hereby authorized for the 2027 levy in the amount of $1,435,140, which is a percentage increase of 1.00% from the previous year. This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property, construction of electrical generating wind turbine, solar, biomass and geothermal facilities, any increase in the value of real property within tax increment finance areas, any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Adopted at a regular and open public meeting of the KCLS Board of Trustees on the 18th day of November, 2026, with a quorum present and the following Trustees voting: Laura Valenziano, Jeff Guddat, Harish Kulkarni, Srini Raghavan, Crystal Goodwin, Ranil Herath, and Liz Callahan.

Attest,

Laura Valenziano, Board President	Jeff Guddat, Board Secretary
Harish Kulkarni, Trustee	Srini Raghavan, Trustee
Crystal Goodwin, Trustee	Ranil Herath, Trustee
Liz Callahan, Trustee	

KING COUNTY RURAL LIBRARY DISTRICT
BOARD OF TRUSTEES

RESOLUTION 2026-07
PROPERTY TAX LEVY
(RCW 84.52.020)

NOVEMBER 18, 2026

BE IT RESOLVED, by the Board of Trustees (the "Board") of the King County Rural Library District (the "District") as follows:

The Board of the District hereby certifies that the attached form includes a true and complete estimate of the property tax levies for the District for 2027.

Adopted at a regular and open public meeting of the KCLS Board of Trustees on the 18th day of November, 2026, with a quorum present and the following Trustees voting: Laura Valenziano, Jeff Guddat, Crystal Goodwin, Harish Kulkarni, Srini Raghavan, Liz Callahan, and Ranil Herath.

Attest,

Laura Valenziano, Board President	Jeff Guddat, Board Secretary
Crystal Goodwin, Trustee	Harish Kulkarni, Trustee
Srini Raghavan, Trustee	Liz Callahan, Trustee
Ranil Herath, Trustee	

By Ordinance 2152 of the Metropolitan King County Council, Taxing Districts are required annually to submit the following information regarding their tax levies for the ensuing year as part of a formal resolution of the District's governing body.

THE KING COUNTY ASSESSOR HAS NOTIFIED THE GOVERNING BODY OF
King County Library System THAT THE ASSESSED VALUATION OF PROPERTY LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR THE ASSESSMENT YEAR 2027 IS:

	$	**590,895,524,979**
REGULAR (STATUTORY) LEVY (AS APPLICABLE):		
EXPENSE FUND	$	**146,271,880**
- LID LIFT NAME	$	
- LID LIFT NAME	$	
- LTIF		**28,402**
RESERVE FUND	$	
NON-VOTED G.O. BOND (Limited)	$	
REFUNDS (Noted on worksheet)	$	**497,816**
TOTAL REGULAR LEVY	$	**146,798,098**
EXCESS (VOTER APPROVED) LEVY:		
(Please list authorized bond levies separately.)		
G.O. BONDS FUND LEVY	$	
G.O. BONDS FUND LEVY	$	
G.O. BONDS FUND LEVY	$	
SPECIAL LEVIES (INDICATE PURPOSE AND DATE OF ELECTION AT WHICH APPROVED, **EXCEPT LID LIFTS**):		
	$	
	$	
TOTAL TAXES REQUESTED:	$	**146,798,098**

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR TAX YEAR 2027 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.

Donna Zirkle — 11/16/2026

(AUTHORIZED SIGNATURE) (DATE)

King, Pierce, Snohomish Preliminary Worksheet 10.08.2026

TAXING DISTRICT **King County Library** 2026 Levy for 2027 Taxes IPD: 1.03876

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).

Year		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%		
2026	143,513,961	x	1.01000	=	144,949,101	

B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).

A.V.		Last Year's Levy Rate				
5,302,030,390	*	0.23534	÷	1,000	=	1,247,780

C. Tax Increment finance area increment AV increase (RCW 84.55.010(1)€) (value included in B & D cannot be included in C)

A.V.		Last Year's Levy Rate				
120,684,680	*	0.23534	÷	1,000	=	28,402

D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).

Current Year's A.V.		Previous Year's A.V.				
7,431,985,844	-	7,431,985,844	=	0		

Remainder from Line D		Last Year's Levy Rate				
0	*	0.23534	÷	1,000	=	0

E. 1st Year Lid Lift & Limit Factor>1%

F. Regular property tax limit: A+B+C+D+E = 146,225,282

Parts G through I are used in calculating the additional levy limit due to annexation.

G. To find the rate to be used in H, take the levy limit as shown in Line F above and divide it by the current assessed value of the district, excluding the annexed area.

Total in Line F		Assessed Value Less Annexed AV				
146,225,282	÷	590,895,524,979	*	1,000	=	0.24746

H. Annexed area's current assessed value including new construction and improvements, times the rate in Line G.

Annexed Area's A.V.		Annexation Rate				
0	*	0.24746	÷	1,000	=	0

I. Regular property tax limit including annexation F+H = 146,225,282

J. **Statutory maximum calculation**

Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library or has a firefighter pension fund.

District base levy rate		Fire Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
0.50000	-		-		+	0.00000	=	0.50000

Regular Levy AV		Reg Statutory Rate Limit				
590,895,524,979	*	0.50000	÷	1,000	=	**295,447,762** Statutory Amount

K. **Highest Lawful Levy For This Tax Year** (Lesser of I and J) = **146,225,282**

L. **New highest lawful levy since 1985** (Lesser of I minus C and J, unless A (before limit factor increase) is greater, then A **146,196,880**

M.	Lesser of J and K	146,225,282
N.	Refunds	497,816
O.	**Total: M+N** (unless stat max)	**146,723,098**
P.	**Levy Corrections** Year of Error: ____ Did the district cause the error?	
	1. Minus amount over levied (if applicable)	0
	2. Plus amount under levied (if applicable)	0
Q.	**Total Allowable Levy**	**146,723,098**

R.	**Tax Base For Regular Levy**		
	1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)		590,895,524,979
S.	**Tax Base for Excess, Voted Bond Levies and Sr Exempt Lid Lifts**		
	2. Excess AV		577,185,577,109
	3. Plus Timber Assessed Value (TAV)		151,283,609
	4. Tax base for excess and voted bond levies	(2+3)	577,336,860,718

T.	**Increase Information**	
	1. Levy rate based on allowable levy	0.24830
	2. Last year's ACTUAL regular levy	144,102,474
	3. Dollar Increase over last year other than New Construction (-) Annexation	846,627
	4. Percent Increase over last year other than New Construction (-) Annexation	0.58752%