

# Sno-Isle Libraries

## BOARD OF TRUSTEES

### Board of Trustees

Kelli Smith, *President* • Rose Olson, *Vice President* • Paul Ryan, *Secretary* • Michael Adams • Jennifer DePrey • Susan Kostick • Martin Munguia

### Executive Director

Lois Langer Thompson

**May 30, 2023, 5:30 p.m.**

Sno-Isle Libraries Service Center

7312 35<sup>th</sup> Ave NE

Marysville, WA 98271

Webinar Link: [Click here to join the meeting](#)

Telephone Dial-in: +1 872 239 6205

Phone Conference ID: 757 482 439#

### Meeting Agenda

#### 1) Call to Order

#### 2) Land Acknowledgement

#### 3) Roll Call

#### 4) \*Approval of Agenda

#### 5) \*Consent Agenda Items

- a) Approval of the April 24, 2023 regular meeting minutes
- b) Approval of the May 4, 2023 special meeting minutes
- c) Approval of the April 2023 payroll, benefits, and vouchers

#### 6) Public Comment

#### 7) New Business

- a) \*Business Expense Reimbursement Policy – Strategic Planning / Finance Chair Jennifer DePrey [Attachments 1-3](#)
- b) \*Unreserved & Reserved Funds Policy – Strategic Planning / Finance Chair Jennifer DePrey [Attachments 4-6](#)
- c) \*Resolution 23-01 concerning the appointment of an auditing officer – Executive Director Thompson [Attachment 7](#)

#### 8) Staff Reports

- a) Communications and Marketing Strategy – Assistant Director of Strategic Relations Susan Hempstead and Marketing and Communications Manager Katie Leone
- b) Financial Update – Finance Manager Nicole Wehl [Attachment 8](#)

#### 9) Executive Director's Report

- a) Executive Director's report [Attachment 9](#)

# Sno-Isle Libraries

## BOARD OF TRUSTEES

### Board of Trustees

Kelli Smith, *President* • Rose Olson, *Vice President* • Paul Ryan, *Secretary* • Michael Adams • Jennifer DePrey • Susan Kostick • Martin Munguia

### Executive Director

Lois Langer Thompson

## 10) Committee and Trustees' Reports

- a) President's Report– President Kelli Smith [Attachment 10](#)
- b) Strategic Planning / Finance Committee – Chair Jennifer DePrey
- c) Trustee Nominating Committee – Chair Paul Ryan
- d) Sno-Isle Trustee Libraries Foundation Liaison Report –Susan Kostick

## 11) \*Adjournment

\*Denotes Board of Trustees action item.

*To request accommodation for an event, email [accessibility@sno-isle.org](mailto:accessibility@sno-isle.org) or visit [sno-isle.org](http://sno-isle.org).*

# Sno-Isle Libraries

## BOARD OF TRUSTEES

### Board of Trustees

Kelli Smith, *President* • Rose Olson, *Vice President* • Paul Ryan, *Secretary* • Michael Adams • Jennifer DePrey • Susan Kostick • Martin Munguia

### Executive Director

Lois Langer Thompson

April 24, 2023

Meeting Minutes

Sno-Isle Libraries Service Center

### Call to Order

President Smith called the meeting to order at 5:30 p.m., followed by a land acknowledgment.

### Attendees

**Members present:** Kelli Smith, Jennifer DePrey, Susan Kostick, Martin Munguia, and Paul Ryan.

**Members present via videoconference:** Rose Olson.

President Smith confirmed quorum.

**Staff present:** R.D. Burley, David Durante, Meredith Kraft, Diane Lai, Jason Latham, Tricia Lee, Rebecca Loney, Chy Ross, Lois Langer Thompson, Nicole Wehl, and Ruth Zander.

### Approval of Agenda

Trustee Ryan moved the Sno-Isle Libraries Board of Trustees approve the agenda as amended. The motion passed.

Trustee Munguia joined the meeting.

### Consent Agenda

- a) Approval of the March 27, 2023 regular meeting minutes
- b) Approval of the March 2023 Sno-Isle Libraries payroll, benefits, and vouchers

Trustee DePrey moved that the Sno-Isle Libraries Board of Trustees approve the Consent Agenda as presented. The motion passed.

### Public Comment

There were no public comments to the Board.

### New Business

#### Policy Management Policy

Trustee Ryan moved that the Sno-Isle Libraries Board of Trustees approve the Policy Management Policy as presented. Trustee Ryan moved to amend the motion by inserting the word "Board" in the Purpose section. The motion to amend the motion passed. The amended motion passed.

# Sno-Isle Libraries

## BOARD OF TRUSTEES

### Board of Trustees

Kelli Smith, *President* • Rose Olson, *Vice President* • Paul Ryan, *Secretary* • Michael Adams • Jennifer DePrey • Susan Kostick • Martin Munguia

### Executive Director

Lois Langer Thompson

### Public Records Policy

Trustee Ryan moved that the Sno-Isle Libraries Board of Trustees approve the Public Records Policy as presented. The motion passed.

### Interlocal Agreement between the City of Edmonds and Sno-Isle Intercounty Rural Library District

Executive Director Thompson presented an overview of the potential interlocal agreement between Sno-Isle Libraries and the City of Edmonds and shared that the Board would be presented with an opportunity to take action authorizing the Executive Director to sign the agreement at a future meeting.

### Staff Reports

#### Staff Development

Assistant Director of Equity, Inclusion, and Development Tricia Lee shared the vision and goals for the Talent Development team and historical team initiatives as well as current projects. Board members stated their appreciation for the breadth of support for staff development.

#### Financial Update

Finance Manager Nicole Wehl provided the March 2023 financial report.

### Executive Director's Report

Executive Director Thompson highlighted information from the Executive Director's report, including:

- A meeting at the Mountlake Terrace Library with Congresswoman Suzan DelBene to learn about AARP Tax Assistance at Sno-Isle Libraries.
- Snohomish City Council and Stanwood City Council meetings, at which Executive Director Thompson delivered presentations on library services.
- The Edmonds Chamber of Commerce luncheon, at which Executive Director Thompson provided an update on the library repair and upgrade project and library services available for the community.
- Library service updates, including institutional library services, expanded newspaper access, the addition of Narcan to the first aid supplies, and a partnership with United Way to participate in the Dolly Parton Imagination Library program.
- Capital project updates for the Arlington, Darrington, Edmonds, Langley, Lake Stevens, and Mariner Libraries.

# Sno-Isle Libraries

## BOARD OF TRUSTEES

### Board of Trustees

Kelli Smith, *President* • Rose Olson, *Vice President* • Paul Ryan, *Secretary* • Michael Adams • Jennifer DePrey • Susan Kostick • Martin Munguia

### Executive Director

Lois Langer Thompson

Trustee Kostick joined the meeting.

## Committee and Trustees' Reports

### President's Report

President Smith reported on the following:

- The addition of work sessions to the Board meeting calendar on May 30, July 24, and October 3.
- An overview of the Trustee vacancy process.
- Trustee Nominating Committee appointments: Trustees Ryan (chair), DePrey and Kostick.

### Sno-Isle Libraries Foundation Liaison Report

Trustee Kostick reported on the following:

- The Foundation's participation in the 2023 GiveBIG online fundraising event, which takes place on May 2-3.
- The upcoming Trudy Sundberg Lecture Series event featuring speaker Nainoa Thompson.

### Trustees' Reports

- Trustee Ryan reported on attendance at the Washington Library Association conference, highlighting breakout sessions that were particularly relevant considering current Sno-Isle Libraries organizational initiatives.
- Trustee Martin gave an update on the Snohomish City Council meeting at which Executive Director Thompson gave a presentation.

## Adjournment

Trustee Ryan moved to adjourn the April 24, 2023 meeting of the Sno-Isle Libraries Board of Trustees. The motion passed. President Smith adjourned the meeting at 6:36 p.m.

---

President

---

Secretary

# Sno-Isle Libraries

## BOARD OF TRUSTEES

### Board of Trustees

Kelli Smith, *President* • Rose Olson, *Vice President* • Paul Ryan, *Secretary* • Michael Adams • Jennifer DePrey • Susan Kostick • Martin Munguia

### Executive Director

Lois Langer Thompson

May 4, 2023

Special Meeting Minutes

Sno-Isle Libraries Service Center

### Call to Order

President Smith called the meeting to order at 12:00 p.m., followed by a land acknowledgment.

### Attendees

**Members present via teleconference:** Jennifer DePrey, Susan Kostick, Martin Munguia, Rose Olson, Paul Ryan, and Kelli Smith.

**Staff present:** Meredith Kraft, Chy Ross, and Lois Langer Thompson.

### Approval of Agenda

Trustee Olson moved the Sno-Isle Libraries Board of Trustees approve the agenda as presented. The motion passed.

### Unfinished Business

#### Interlocal Agreement between the City of Edmonds and Sno-Isle Intercounty Rural Library District

Trustee Kostick moved the Sno-Isle Libraries Board of Trustees approve the Interlocal Agreement between the City of Edmonds and Sno-Isle Intercounty Rural Library District as presented and authorized the Executive Director to sign on behalf of the Library District. The motion passed.

### Adjournment

Trustee Munguia moved to adjourn the May 4, 2023 special meeting of the Sno-Isle Libraries Board of Trustees. The motion passed. President Smith adjourned the meeting at 12:11 p.m.

---

President

---

Secretary

**Sno-Isle Libraries**  
**April 2023 Payroll and April 2023 Vouchers**

---

Direct Deposits, Employee Deductions	\$ 2,478,837.55
Vendor Checks 78978, 78992, 79048, 79164 through 79168 and 79180 though 79184, plus Electronic Transfers	<u>\$ 920,617.25</u>
Total Payroll and Benefits	\$ 3,399,454.80
Accounts Payable Checks 78918 through 79184 less checks listed above, plus Electronic Transfers	<u>\$ 1,381,067.45</u>
Total Payroll, Benefits and Accounts Payable	<u><u>\$ 4,780,522.25</u></u> *

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Sno-Isle Regional Library System, and that I am authorized to authenticate and certify said claim.

Submitted to the Sno-Isle Libraries Board of Trustees May 30, 2023.



\_\_\_\_\_  
Finance Director

\* Actual checks written do not reflect adjustments.  
See page two for adjustments.

**Sno-Isle Libraries**  
**April 2023 Payroll and April 2023 Vouchers**  
**Reconciliation of Actual Expenditures to Expenditure Summary**

---

**April 2023 Payroll**

Employee Pay - Direct Deposit	\$	1,801,910.20	
Plus: Employee Deductions	\$	676,927.35	
<b>Sub-Total Gross Payroll</b>			<b>\$ 2,478,837.55</b>

Vendor Checks 78978, 78992, 79048, 79164 through 79168 and 79180 through 79184	\$	202,319.91	*	
Electronic Funds Transfer- Employer Federal Taxes	\$	229,646.43		
Electronic Funds Transfer - Empower - 457 Plan	\$	7,683.38		
Electronic Funds Transfer - Mission Square - 457 Plan	\$	53,579.04		
Electronic Funds Transfer - PERS - Retirement Plan	\$	378,096.14		
Electronic Funds Transfer - Navia - FSA	\$	13,208.24		
Electronic Funds Transfer - Navia - HRA/MRA	\$	15,406.84		
Electronic Funds Transfer - Premera - Medical	\$	274,740.65		
Electronic Funds Transfer - Washington State Support Registry	\$	736.84		
Less: Employee Benefit Deductions	\$	(254,800.22)		
<b>Sub-Total Benefits - Employer Expense</b>				<b>\$ 920,617.25</b>
<b>Total Payroll and Benefits</b>				<b>\$ 3,399,454.80</b>

**April 2023 Accounts Payable**

Checks 78918 through 79184 less checks listed above	\$	1,380,066.67	**	
Electronic Funds Transfer - WA State Department of Revenue - Comp Tax	\$	1,000.78		
<b>Sub-Total Accounts Payable</b>				<b>\$ 1,381,067.45</b>
<b>Total Payroll, Benefits and Accounts Payable</b>				<b>\$ 4,780,522.25</b>

**Adjustments**

Overage/Shortage/NSF Checks				
Paycom Direct Service Fee	\$	18,250.93		
Refunds and Credits	\$	1,344.23		
Petty Cash Expense	\$	41.65		
Bank Service Charge	\$	259.39		
Travel & Business Expense Reimbursement paid in Payroll	\$	14,619.85		
<b>Total Adjustments</b>				<b>\$ 34,516.05</b>
<b>April 2023 Total Expenditures</b>				<b>\$ 4,815,038.30</b> ***

* Benefit invoices paid through Accounts Payable Checks	\$	202,319.91
** Regular invoices paid through Accounts Payable Checks	\$	1,380,066.67
<b>Total Accounts Payable Check Payments</b>	\$	1,582,386.58

\*\*\* Equals Expenditure Summary Total



**Vouchers  
April 2023**

<b>Date</b>	<b>Check</b>	<b>Payee</b>	<b>Check Amount</b>
4/6/2023	78918	Pam Foster	\$57.11
4/6/2023	78919	Karla Goodlander	37.00
4/6/2023	78920	A-1 Mobile Lock & Key	31.61
4/6/2023	78921	Air Care System	2,422.12
4/6/2023	78922	Amazon Capital Services, Inc	2,321.00
4/6/2023	78923	Baker & Taylor Books (277930)	4,307.03
4/6/2023	78924	Beacon Publishing Inc	637.50
4/6/2023	78925	Blackstone Publishing	248.93
4/6/2023	78926	BuildingWork, LLC	23,673.34
4/6/2023	78927	Cummins-Allison Corp.	859.88
4/6/2023	78928	Curry, Morgan	50.00
4/6/2023	78929	Jennifer DePrey	597.80
4/6/2023	78930	Economic Alliance Snohomish County	2,700.00
4/6/2023	78931	E - Rate Expertise Inc	900.00
4/6/2023	78932	FATBEAM, LLC	4,979.00
4/6/2023	78933	Flowers By George Inc	489.12
4/6/2023	78934	Gale/Cengage Learning	1,928.33
4/6/2023	78935	Generator Services NW	609.32
4/6/2023	78936	Hamid, Zaki	300.00
4/6/2023	78937	Harmsen, LLC	6,439.50
4/6/2023	78938	Hohstadt, Brian D.	200.00
4/6/2023	78939	Ingram Library Services	19,580.19
4/6/2023	78940	Insight Direct USA, Inc	6,667.09
4/6/2023	78941	Kanopy	9,202.00
4/6/2023	78942	KSER Foundation	2,000.00
4/6/2023	78943	Les Schwab - Marysville	944.58
4/6/2023	78944	Midwest Library Service	1,288.57
4/6/2023	78945	Midwest Tape	14,700.73
4/6/2023	78946	Miller, Tracy L	75.00
4/6/2023	78947	Mukilteo Water & Waste District	2,700.49
4/6/2023	78948	OCLC Inc (34299)	234.64
4/6/2023	78949	Office Depot, INC	1,344.12
4/6/2023	78950-78965	Remit Overrun	0.00
4/6/2023	78966	Overdrive Inc	70,523.11
4/6/2023	78967	Oxford University Press Inc	7,601.04
4/6/2023	78968	Paper Roll Products	308.42
4/6/2023	78969	PawsWithCause	176.00
4/6/2023	78970	Petty Cash	1,305.00
4/6/2023	78971	Void	0.00
4/6/2023	78972	Puget Sound Energy	2,628.69
4/6/2023	78973	PUD No 1 of Snohomish County	1,905.52
4/6/2023	78974	Purple Communications, Inc	2,535.15
4/6/2023	78975	Rev.com, Inc	580.00
4/6/2023	78976	Ricoh USA Inc - 31001	107.74

**Vouchers  
April 2023**

<b>Date</b>	<b>Check</b>	<b>Payee</b>	<b>Check Amount</b>
4/6/2023	78977	Ricoh USA Inc - 650073	389.98
4/6/2023	78978	Robert Half	8,577.21
4/6/2023	78979	Robin, Victoria Marie	200.00
4/6/2023	78980	Romano, Craig	200.00
4/6/2023	78981	Ryan, Paul	492.78
4/6/2023	78982	Salish Networks	1,214.20
4/6/2023	78983	Sentrum Marketing, LLC	879.80
4/6/2023	78984	SHI International	14,745.69
4/6/2023	78985	Spiral Binding, LLC	1,025.00
4/6/2023	78986	Sprague Pest Solutions	52.46
4/6/2023	78987	Cail, Matt	150.00
4/6/2023	78988	Timeless Design	2,482.03
4/6/2023	78989	Town of Coupeville	235.85
4/6/2023	78990	U S Bank Equipment Finance	599.94
4/6/2023	78991	Walter E Nelson Co of Western WA	178.13
4/6/2023	78992	Wellable LLC	457.00
4/6/2023	78993	WLA	2,359.00
4/6/2023	78994	Dae Won LLC	7,892.49
4/6/2023	78995	Ziply Fiber	4,907.40
4/7/2023	78996	Overdrive Inc	218,875.91
4/20/2023	78997	Void	0.00
4/12/2023	78998	City of Edmonds	10,228.00
4/13/2023	78999	Rachael Beckman	839.96
4/13/2023	79000	Shannon Ozog	120.00
4/13/2023	79001	Void	0.00
4/13/2023	79002	4AllPromos LLC	2,469.95
4/13/2023	79003	8X8 Inc	8,441.90
4/13/2023	79004	Air Care System	13,735.68
4/13/2023	79005	Amazon Capital Services, Inc	2,476.53
4/13/2023	79006	Asavie Technologies Inc	1,792.51
4/13/2023	79007	AT&T (105068)	43.23
4/13/2023	79008	Beacon Publishing Inc	637.50
4/13/2023	79009	Bloom, Jessica	450.00
4/13/2023	79010	CDW Government Inc	1,072.51
4/13/2023	79011	Cedar Grove Organics Recycling LLC	457.30
4/13/2023	79012	City of Brier	158.34
4/13/2023	79013	City of Snohomish	3,091.46
4/13/2023	79014	Daily Journal of Commerce	82.50
4/13/2023	79015	Davis, Theresa	600.00
4/13/2023	79016	Del Sol Inc	61,449.82
4/13/2023	79017	Freeland Water Dist	136.34
4/13/2023	79018	Hillis Clark Martin & Peterson	3,010.00
4/13/2023	79019	Innovative Interfaces, Inc	222,394.50
4/13/2023	79020	Iron Mountain	702.24

**Vouchers  
April 2023**

<b>Date</b>	<b>Check</b>	<b>Payee</b>	<b>Check Amount</b>
4/13/2023	79021	Island Disposal Inc	156.79
4/13/2023	79022	Jackson, April C.	295.00
4/13/2023	79023	Lamar Transit, LLC	300.00
4/13/2023	79024	Language Exchange	525.33
4/13/2023	79025	MRSC	135.00
4/13/2023	79026	MWSU Library, Attn: Interlibrary Loan	28.00
4/13/2023	79027	Office Depot, INC	936.46
4/13/2023	79028-79040	Remit Overrun	0.00
4/13/2023	79041	Overdrive Inc	38,272.53
4/13/2023	79042	Paper Roll Products	158.62
4/13/2023	79043	PawsWithCause	440.00
4/13/2023	79044	PetroCard Systems Inc	2,486.07
4/13/2023	79045	Puget Sound Mobile Detail	288.85
4/13/2023	79046	Renaissance 21	200.00
4/13/2023	79047	Ricoh USA Inc - 650073	24,448.23
4/13/2023	79048	Robert Half	8,507.92
4/13/2023	79049	S-R Broadcasting Co Inc	840.00
4/13/2023	79050	Seattle Times	6,750.00
4/13/2023	79051	Silver Lake Water & Sewer	199.17
4/13/2023	79052	Smokey Point Place IV, LLC	8,807.33
4/13/2023	79053	Void	0.00
4/13/2023	79054	Sound Publishing	38.22
4/13/2023	79055	Sprague Pest Solutions	209.80
4/13/2023	79056	Springshare LLC	3,925.00
4/13/2023	79057	Sterling Volunteers	136.00
4/13/2023	79058	T Mobile	135.98
4/13/2023	79059	Teresa Wippel Communications LLC	425.00
4/13/2023	79060	Thryv, Inc	226.37
4/13/2023	79061	Tiger Construction, Ltd.	41,072.90
4/13/2023	79062	Timeless Design	17,118.68
4/13/2023	79063	Veloria, Velma	200.00
4/13/2023	79064	Verizon Communications Inc	330.79
4/13/2023	79065	Verizon Wireless (660108)	13,512.67
4/13/2023	79066	Walter E Nelson Co of Western WA	175.98
4/13/2023	79067	Washington State Ferries	801.50
4/13/2023	79068	Whidbey Telecom	600.59
4/13/2023	79069	Woodward, William H., Jr.	250.00
4/13/2023	79070	Lois Haight	319.44
4/13/2023	79071	Void	0.00
4/13/2023	79072	Sno-Isle Refund Account	496.19
4/17/2023	79073	David Adkins Brown	1,171.40
4/20/2023	79074	A-1 Mobile Lock & Key	33.41
4/20/2023	79075	Ainsworth, Inc.	2,595.29
4/20/2023	79076	Allied Universal	18,405.90

**Vouchers  
April 2023**

<b>Date</b>	<b>Check</b>	<b>Payee</b>	<b>Check Amount</b>
4/20/2023	79077	Amazon Capital Services, Inc	977.31
4/20/2023	79078	Awards of Praise	52.20
4/20/2023	79079	Baker & Taylor Books (277930)	5,759.05
4/20/2023	79080	Bank of America (0958)	2,944.27
4/20/2023	79081	Bank of America (1458)	98.62
4/20/2023	79082	Bank of America (2175)	2,521.54
4/20/2023	79083	Bank of America (2945)	2,147.57
4/20/2023	79084	Bank of America (3736)	869.64
4/20/2023	79085	Bank of America (5953)	94.20
4/20/2023	79086	Bank of America (7423)	1,124.75
4/20/2023	79087	Bank of America (8208)	3,179.45
4/20/2023	79088	Bank of America (8948)	306.56
4/20/2023	79089	Barash, Daniel	300.00
4/20/2023	79090	Bardarson, Siri L.	133.33
4/20/2023	79091	Bibliotheca LLC	4,149.22
4/20/2023	79092	Blackstone Publishing	946.35
4/20/2023	79093	Brodart Company	598.72
4/20/2023	79094	Carahsoft Technology Corporation	10,005.46
4/20/2023	79095	Center Point Large Print	738.90
4/20/2023	79096	City of Arlington	160.02
4/20/2023	79097	City of Monroe	891.44
4/20/2023	79098	City of Sultan	185.98
4/20/2023	79099	Comcast	3,746.89
4/20/2023	79100	Daily Journal of Commerce	151.25
4/20/2023	79101	Edwards Forkner, Lorene	450.00
4/20/2023	79102	Friends of the Mill Creek Library	40.69
4/20/2023	79103	Gale/Cengage Learning	923.58
4/20/2023	79104	Growing Roots Together	275.00
4/20/2023	79105	InfoGroup (957742)	16,750.00
4/20/2023	79106	Remit Overrun	0.00
4/20/2023	79107	Ingram Library Services	42,269.46
4/20/2023	79108	Innovative Interfaces, Inc	26,196.99
4/20/2023	79109	Island Disposal Inc	62.98
4/20/2023	79110	Kaiulani Enterprises	150.00
4/20/2023	79111	Kendall of Marysville	537.64
4/20/2023	79112	Lemay Mobile Shredding	227.29
4/20/2023	79113	Lienau, Michael	500.00
4/20/2023	79114	Lowe, Rebecca Kristine	133.33
4/20/2023	79115	Midwest Library Service	459.56
4/20/2023	79116	Midwest Tape	8,857.82
4/20/2023	79117	MSR Design	47,707.75
4/20/2023	79118	Multi-Cultural Books & Videos	3,037.00
4/20/2023	79119	Northend Excavating, Inc.	42,445.79
4/20/2023	79120	NW Safety Consultants, LLC	375.00

**Vouchers  
April 2023**

<b>Date</b>	<b>Check</b>	<b>Payee</b>	<b>Check Amount</b>
4/20/2023	79121	Remit Overrun	0.00
4/20/2023	79122	Office Depot, INC	2,455.47
4/20/2023	79123	Online Labels, LLC	36.86
4/20/2023	79124-79136	Remit Overrun	0.00
4/20/2023	79137	Overdrive Inc	62,339.07
4/20/2023	79138	Paper Roll Products	157.70
4/20/2023	79139	Prime Self Storage	814.00
4/20/2023	79140	PUD No 1 of Snohomish County	4,424.99
4/20/2023	79141	Puget Sound Energy	293.57
4/20/2023	79142	Republic Services 197	860.50
4/20/2023	79143	Richardson, Chelsey A	61.25
4/20/2023	79144	Ricoh USA Inc - 31001	13,506.68
4/20/2023	79145	Ricoh USA Inc - 650073	588.21
4/20/2023	79146	Right Systems Inc	5,730.53
4/20/2023	79147	Ringsquared	100.78
4/20/2023	79148	Seahurst Electric	6,654.26
4/20/2023	79149	Sentrum Marketing, LLC	1,261.20
4/20/2023	79150	Silver Kite Community Arts	350.00
4/20/2023	79151	Skagit Publishing	324.61
4/20/2023	79152	Smokey Point Place IV, LLC	10,510.98
4/20/2023	79153	Snohomish Co Finance	96.00
4/20/2023	79154	StitchDX, LLC	11,970.00
4/20/2023	79155	The Athena Group, LLC	29,159.95
4/20/2023	79156	Timeless Design	2,608.87
4/20/2023	79157	Tsai Fong Books Inc	384.06
4/20/2023	79158	Walter E Nelson Co of Western WA	149.14
4/20/2023	79159	Wave Business	10,346.45
4/20/2023	79160	WCP Solutions	605.72
4/20/2023	79161	Melanie Kay	832.13
4/20/2023	79162	Barbara Adams	205.00
4/24/2023	79163	S-R Broadcasting Co Inc	840.00
4/30/2023	79164	Canopy Wellbeing	1,365.00
4/30/2023	79165	Delta Dental of Washington	32,455.31
4/30/2023	79166	Employment Security Dept (UI)	5,591.68
4/30/2023	79167	Kaiser Permanente	87,539.16
4/30/2023	79168	Lifewise Assurance Company	36,055.02
4/30/2023	79169-79179	Void	0.00
4/30/2023	79180	Lincoln National Life Ins Company	9,345.99
4/30/2023	79181	Navia Benefit Solutions Client Pay	1,964.30
4/30/2023	79182	Premera Blue Cross	9,644.32
4/30/2023	79183	Snohomish County Superior Court Clerk	250.00
4/30/2023	79184	Sno-Isle Library Foundation	567.00
			<u><u>\$1,582,386.58</u></u>

# Business Expense Reimbursement Policy

Sno-Isle Libraries Board Policy

## Purpose

It is the policy of Sno-Isle Libraries to reimburse authorized, reasonable business expenses incurred by employees and Board of Trustee members.

## Scope

This policy applies to all library employees and trustees. Authorized reasonable business expense is defined by the following criteria:

- It is for a valid business purpose.
- It is the amount that normally would be spent in a specific situation. It is not extreme or excessive and reflects a prudent decision and action to incur the expense.
- It is presumed to be necessary and appropriate by the department which normally has the responsibility for such determinations.

## Implementation

Sno-Isle Libraries will manage business expense reimbursements under a system of accountability that complies with State and Federal regulations. The system of accountability will also fulfil the following requirements:

- The expense being reimbursed must be in connection with the performance of services or training as an employee or trustee and shall comply with all laws, regulations and administrative policies applicable to the use of such funds.
- Documentation such as an invoice or receipt must be provided to substantiate expenses. Use of a mileage allowance and meal per diem are deemed substantiated.
- All travel expenses must be properly documented and approved by a supervisor.
- Travel advances must be settled within thirty (30) days after travel is complete or business expense is incurred.
- Expenses paid which are determined to be a taxable benefit to an employee or trustee must be reported as such a benefit.
- Expenses which primarily serve a personal interest and not the business interest of the Library are not allowable.

Current

# Business Expense Reimbursement Policy

Sno-Isle Libraries Board Policy

- It is the responsibility of each employee to adhere to policy when administering expense reimbursements on behalf of the library. Further, it is the responsibility of each manager to be familiar with the reason for the expenditures and to be satisfied that it is consistent with policy.

## Policy History

Revision adopted by Board of Trustees June, 2019

# Business Expense Reimbursement Policy

Sno-Isle Libraries Board Policy

## Purpose

~~It is the policy of Sno-Isle Libraries to~~ reimburse authorized, reasonable business expenses incurred by Sno-Isle Libraries (Library District) employees and Board of Trustee members (Trustees).

## Scope

This policy applies to all Library District employees and ~~t~~Trustees. Authorized reasonable business expenses ~~is defined by the following criteria~~are expenses that:

- ~~It is~~Are for a valid business purpose or benefit to the Library District.
- ~~It is the amount that normally would be spent in~~Are customary and appropriate for a specific situation.
- ~~It is not extreme or excessive and r~~Reflects an authorized, prudent decision and action to incur the expense.
- ~~It is presumed to be necessary and appropriate by the department which normally has the responsibility for such determinations~~Serve a public purpose.

## Implementation

The Library District encourages employees and Trustees to engage with our communities and in learning and development opportunities. The Library District does not expect employees or Trustees to incur personal expenses to support engagement and learning. The Library District will have procedures and guidelines maintained by the Finance Director that comply with all applicable laws.

#

#



# Business Expense Reimbursement Policy

## Sno-Isle Libraries Board Policy

~~Sno-Isle Libraries will manage business expense reimbursements under a system of accountability that complies with State and Federal regulations. The system of accountability will also fulfil the following requirements:~~

~~The expense being reimbursed must be in connection with the performance of services or training as an employee or trustee and shall comply with all laws, regulations and administrative policies applicable to the use of such funds.~~

- ~~Documentation such as an invoice or receipt must be provided to substantiate expenses. Use of a mileage allowance and meal per diem are deemed substantiated.~~
- ~~All travel expenses must be properly documented and approved by a supervisor.~~
- ~~Travel advances must be settled within thirty (30) days after travel is complete or business expense is incurred.~~
- ~~Expenses paid which are determined to be a taxable benefit to an employee or trustee must be reported as such a benefit.~~
- ~~Expenses which primarily serve a personal interest and not the business interest of the Library are not allowable.~~
- 
- 
- ~~It is the responsibility of each employee to adhere to policy when administering expense reimbursements on behalf of the library. Further, it is the responsibility of each manager to be familiar with the reason for the expenditures and to be satisfied that it is consistent with policy.~~

### Associated Policies and Laws

- Internal Revenue Service Publication 15-B
- Internal Revenue Service Mileage Rates
- Washington State Chapter 42.24. RCW Payment of Claims for Expenses, Material, Purchases—Advancements
- Sno-Isle Libraries Board policy. Equity
- Sno-Isle Libraries Administrative policy. Employee Benefits 3-7: Business Expense Reimbursement

# Business Expense Reimbursement Policy

Sno-Isle Libraries Board Policy

## Process

This policy is reviewed every four (4) years by the Executive Director (or designee), who makes recommendations to the appropriate Board committee. The committee reviews the recommendations, revises the policy as necessary and appropriate, endorses, and advances the policy to the full Board for approval.

## Policy History

Date approved: TBD

Next review date: TBD

Adopted: 2009

Revision adopted by Board of Trustees June, 2019

#

# Business Expense Reimbursement Policy

Sno-Isle Libraries Board Policy

## Purpose

To reimburse authorized, reasonable business expenses incurred by Sno-Isle Libraries (Library District) employees and Board of Trustee members (Trustees).

## Scope

This policy applies to all Library District employees and Trustees. Authorized reasonable business expenses are expenses that:

- Are for a valid business purpose or benefit to the Library District.
- Are customary and appropriate for a specific situation.
- Reflect an authorized, prudent decision and action to incur the expense.
- Serve a public purpose.

## Implementation

The Library District encourages employees and Trustees to engage with our communities and in learning and development opportunities. The Library District does not expect employees or Trustees to incur personal expenses to support engagement and learning. The Library District will have procedures and guidelines maintained by the Finance Director that comply with all applicable laws.

### Associated Policies and Laws

- [Internal Revenue Service Publication 15-B](#)
- [Internal Revenue Service Mileage Rates](#)
- Washington State Chapter [42.24](#). RCW Payment of Claims for Expenses, Material, Purchases—Advancements
- Sno-Isle Libraries Board policy. [Equity](#)
- [Sno-Isle Libraries Administrative policy. Employee Benefits 3-7: Business Expense Reimbursement](#)

# Business Expense Reimbursement Policy

Sno-Isle Libraries Board Policy

## Process

This policy is reviewed every four (4) years by the Executive Director (or designee), who makes recommendations to the appropriate Board committee. The committee reviews the recommendations, revises the policy as necessary and appropriate, endorses, and advances the policy to the full Board for approval.

## Policy History

Date approved: TBD

Next review date: TBD

Adopted: 2009

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board of Trustees Policy

## Purpose

Washington State Law (RCW 27.12.210) authorizes the Board of Trustees to undertake all actions necessary for the orderly and efficient management and control of Sno-Isle Libraries' finances. In accordance with the *Budgetary, Accounting and Reporting System for Library Districts* (BARS), all beginning and ending cash and investments must be classified as either "Unreserved" or "Reserved".

This policy establishes guidance for the establishment and administration of Sno-Isle Libraries reserved and unreserved cash and investments.

## Scope

The use of reserved and unreserved funds is an essential element of comprehensive fiscal planning and risk management. Resources are routinely retained to address anticipated and unanticipated economic circumstances. Such economic circumstances include, but are not limited to:

- Cash flow requirements
- Economic uncertainties including downturns in the local, state or national economy
- Local emergencies and disasters
- Loss of a major revenue source
- Significant anticipated or unanticipated operating or capital expenditures
- Uninsured losses
- Future capital needs or projects

Sno-Isle Libraries will classify all cash and investments as "unreserved" unless specific restrictions on the use of the resources are imposed by the Board of Trustees or external party. Cash and investments with a specific purpose or use restriction imposed on them will be classified as "reserved".

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board of Trustees Policy

## Implementation

### Guidelines

Funds may be established from time to time by the Board of Trustees as required to manage financial risk and achieve short and long-term financial objectives. Funds will be designated by the Board of Trustees as either “Unreserved” or “Reserved”.

1. **Unreserved** cash and investments will be managed within either the General Operating Fund or Reserve Fund. Additions and withdrawals to the Reserve Fund will typically be directed by the Board of Trustees through the adoption of the annual budget and may be adjusted during the course of a year by this governing body. All investment earnings from the Reserve Fund will be credited to the General Operating Fund, unless otherwise directed by the Board of Trustees.
2. **Reserved cash** and investments are limited in use to a designated purpose as defined by the Board of Trustees or interlocal agreement through a binding formal action (resolution) and requires a similar formal action to remove them. Transfers and disbursements of Reserved cash and investments must comply with all restrictions established at inception. Investment earnings from Reserved investments will be retained within the named fund provided there are no terms or conditions stipulated in a resolution or interlocal agreement directing alternative treatment.

### Reserved Funds

The Board of Trustees has established the following Reserved funds. Transactional activities involving these funds are currently governed by the terms and conditions specified within respective annexation and/or interlocal agreements.

- Darrington Partial County Library District Reserve Fund
- Edmonds Library Building Fund
- Mill Creek Library Building Fund
- Lake Stevens Library Building Fund
- Lynnwood Library Building Fund

The establishment of new Reserved funds must be authorized by the Board of Trustees through a binding formal resolution.

# Unreserved and Reserved Fund Policy

## Sno-Isle Libraries Board of Trustees Policy

### Unreserved Funds

The Board of Trustees has established two *Unreserved* funds – the *General Operating Fund* and the *Reserve Fund*. The *General Operating Fund* is used to support the daily operations of the Library. The *Reserve Fund* will be used for purposes as established by the Board of Trustees from time to time.

The Board of Trustees has established the following accounts within the Reserve Fund.

- The **Emergency Reserve** is established to provide adequate cash during unforeseen events that may substantially disrupt library operating cash flow. The account balance will be targeted at 60 to 90 days of budget operating expenditures excluding collection expenditures. The balance of this reserve will be reviewed for sufficiency as part of the annual budget process.
- The Executive Director or designee may authorize withdrawals from the Emergency Reserve account upon notifying the Board of Trustees of the declared emergency condition.
- The Self-Insurance Reserve is established to mitigate risk of extraordinary self-insured medical claims, legal claims and settlements, or other uninsured liabilities. The account balance will be reviewed for sufficiency during the annual budget process. The Executive Director or designee may authorize withdrawals from the Self-Insurance Reserve account as follows:
  - For claims or settlements with employees or former employees, the Executive Director may authorize payment up to \$25,000 on any single claim. Any payment exceeding this amount must be authorized by the Board of Trustees.
  - For all other claims or settlements, the Executive Director may authorize payment up to \$100,000 on any single claim. Any payment exceeding this amount must be authorized by the Board of Trustees.
- The **Unemployment Compensation Reserve** is established to mitigate the risk of self-insurance for unanticipated unemployment costs. The balance of this reserve will be reviewed for sufficiency as part of the annual budget process. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.
- The **Levy Rate Stabilization Reserve** is established to manage variability in annual property tax revenues and cost of providing library services. The balance of this reserve will be reviewed as part of the annual budget process. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.

# Unreserved and Reserved Fund Policy

## Sno-Isle Libraries Board of Trustees Policy

- The **Vacation & Sick Pay Liability Reserve** is established to mitigate a potential liability should the library be required to pay employees for the value of their accumulated vacation and sick pay. The balance of this reserve will be maintained at not less than 60% of the year-end estimated vacation and sick pay liability as annually reported on the Schedule of Liabilities (Sch. 09) to the State Auditor's Office. The Executive Director will recommend periodic adjustments to the Board of Trustees as part of the annual budget process. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.
- The **Building Reserve** is established for construction or major maintenance that is essential towards providing safe and welcoming community library facilities for customers and employees or safeguards library assets from further damage or loss. This reserve may be utilized to fund projects such as new facility development and building and grounds improvements as authorized by the Board of Trustees.
- The **Equipment Reserve** is established for investments in technology or vehicle acquisitions. This reserve may be utilized to fund technology lifecycle refresh projects, new vehicle acquisition, or other projects. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.
- The **Land Acquisition Reserve** is established for funding costs of securing or otherwise purchasing real property, acquiring land options, or as "bridge financing" in support of real property acquisition(s). Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.

### Annual Evaluation and Adjustment of Financial Reserve Amounts

The Executive Director or designee will provide the Board of Trustees with an annual summary of all *Reserve Fund* account balances and recommendations for any proposed changes to *Reserve Fund* amounts. The Board of Trustees will consider such changes, if any, in conjunction with the review and adoption of the annual Sno-Isle Libraries' budget; however, changes may be considered at any Board of Trustees meeting.

## Policy History

Revision adopted by Board of Trustees October, 2019



# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board ~~Of Trustees~~ Policy

## Purpose

~~Washington State Law (RCW 27.12.210) authorizes the Board of Trustees to undertake all actions necessary for the orderly and efficient management and control of Sno-Isle Libraries' finances. In accordance with the Budgetary, Accounting and Reporting System for Library Districts (BARS), all beginning and ending cash and investments must be classified as either "Unreserved" or "Reserved".~~

~~This policy~~ establishes guidance for the ~~establishment-creation~~ and administration of Sno-Isle Libraries (Library District) reserved and unreserved cash and investments in accordance with the State of Washington's Budgetary, Accounting and Reporting System for Library Districts (BARS).

## Scope

The Library District Board of Trustees (Board) recognizes that the use of reserved and unreserved funds is an essential element of comprehensive fiscal planning and risk management. Resources are routinely ~~retained-preserved~~ to address ~~anticipated~~planned and ~~unanticipated~~unplanned economic circumstances. Such ~~economic~~ circumstances include, but are not limited to:

- Cash flow requirements
- Future capital needs or projects
- Significant anticipated~~planned~~ or unanticipated~~unplanned~~ operating or capital expenditures
- Economic uncertainties including downturns in the local, state or national economy
- Local emergencies and disasters
- Loss of a major revenue source
- ~~Significant anticipated or unanticipated operating or capital expenditures~~
- Uninsured losses
- ~~Future capital needs or projects~~

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board ~~Of Trustees~~ Policy

~~Sno-Isle Libraries~~The Library District will classify all cash and investments as “unreserved” unless specific restrictions on the use of the resources are imposed by the Board ~~of Trustees~~ or a qualified external party. Cash and investments with a ~~specific~~ purpose or use restriction imposed on them will be classified as “reserved”.

## Implementation

### **guidelines**

~~Funds may be established from time to time by the Board of Trustees as required to manage financial risk and achieve short and long term financial objectives. Funds will be designated by the Board of Trustees as either “Unreserved” or “Reserved”.~~

- ~~1. **Unreserved** cash and investments will be managed within either the General Operating Fund or Reserve Fund. Additions and withdrawals to the Reserve Fund will typically be directed by the Board of Trustees through the adoption of the annual budget and may be adjusted during the course of a year by this governing body. All investment earnings from the Reserve Fund will be credited to the General Operating Fund, unless otherwise directed by the Board of Trustees.~~
- ~~2. **Reserved** cash and investments are limited in use to a designated purpose as defined by the Board of Trustees or interlocal agreement through a binding formal action (resolution) and requires a similar formal action to remove them. Transfers and disbursements of Reserved cash and investments must comply with all restrictions established at inception. Investment earnings from Reserved investments will be retained within the named fund provided there are no terms or conditions stipulated in a resolution or interlocal agreement directing alternative treatment.~~

The Library District will have procedures and guidelines maintained by the Finance Director that comply with all applicable laws.

### **Reserved Funds**

~~The Board of Trustees has established the following Reserved funds. Transactional~~

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board ~~Of Trustees~~ Policy

~~activities involving these funds are currently governed by the terms and conditions specified within respective annexation and/or interlocal agreements.~~

~~Darrington Partial County Library District Reserve Fund~~

~~Edmonds Library Building Fund~~

~~Mill Creek Library Building Fund~~

~~Lake Stevens Library Building Fund~~

~~Lynnwood Library Building Fund~~

~~Expenditures from, deposits to, or~~ The ~~establishment of~~ new Reserved ~~f~~Funds must be authorized by the Board ~~of Trustees through a binding formal~~ by resolution.

## Unreserved Funds

The Board ~~of Trustees~~ has established two *Unreserved* funds – the *General Operating Fund* and the *Reserve Fund*. The *General Operating Fund* is used to support the daily operations of the Library District. The *Reserve Fund* ~~will be~~ is used for purposes as established by the Board ~~of Trustees from time to time throughout the course of operations or strategic planning.~~

~~The Board of Trustees has established the following accounts within the Reserve Fund.~~

- ~~• The **Emergency Reserve** is established to provide adequate cash during unforeseen events that may substantially disrupt library operating cash flow. The account balance will be targeted at 60 to 90 days of budget operating expenditures excluding collection expenditures. The balance of this reserve will be reviewed for sufficiency as part of the annual budget process.~~

# Unreserved and Reserved Fund Policy

## Sno-Isle Libraries Board ~~Of Trustees~~ Policy

- ~~• The Executive Director or designee may authorize withdrawals from the Emergency Reserve account upon notifying the Board of Trustees of the declared emergency condition.~~
- ~~• The **Self-Insurance Reserve** is established to mitigate risk of extraordinary self-insured medical claims, legal claims and settlements, or other uninsured liabilities. The account balance will be reviewed for sufficiency during the annual budget process.~~

~~The Executive Director or designee may authorize withdrawals from the Self-Insurance Reserve account as follows:~~

  - ~~• For claims or settlements with employees or former employees, the Executive Director may authorize payment up to \$25,000 on any single claim. Any payment exceeding this amount must be authorized by the Board of Trustees.~~
  - ~~• For all other claims or settlements, the Executive Director may authorize payment up to \$100,000 on any single claim. Any payment exceeding this amount must be authorized by the Board of Trustees.~~
- ~~• The **Unemployment Compensation Reserve** is established to mitigate the risk of self-insurance for unanticipated unemployment costs. The balance of this reserve will be reviewed for sufficiency as part of the annual budget process. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.~~
- The **Levy Rate Stabilization Reserve** is established to manage variability in annual property tax revenues and cost of providing library services. The balance of this reserve will be reviewed as part of the annual budget process. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board ~~Of Trustees~~ Policy

- ~~The **Vacation & Sick Pay Liability Reserve** is established to mitigate a potential liability should the library be required to pay employees for the value of their accumulated vacation and sick pay. The balance of this reserve will be maintained at not less than 60% of the year-end estimated vacation and sick pay liability as annually reported on the Schedule of Liabilities (Sch. 09) to the State Auditor's Office. The Executive Director will recommend periodic adjustments to the Board of Trustees as part of the annual budget process. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.~~
- ~~The **Building Reserve** is established for construction or major maintenance that is essential towards providing safe and welcoming community library facilities for customers and employees or safeguards library assets from further damage or loss. This reserve may be utilized to fund projects such as new facility development and building and grounds improvements as authorized by the Board of Trustees.~~
- ~~The **Equipment Reserve** is established for investments in technology or vehicle acquisitions. This reserve may be utilized to fund technology lifecycle refresh projects, new vehicle acquisition, or other projects. Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.~~
- ~~The **Land Acquisition Reserve** is established for funding costs of securing or otherwise purchasing real property, acquiring land options, or as "bridge financing" in support of real property acquisition(s). Additions and withdrawals from this fund other than as approved in the adopted budget must be authorized by the Board of Trustees.~~

## Annual Evaluation and Adjustment of Financial Reserve Amounts

#

The Executive Director or designee will provide the Board ~~of Trustees~~ with an annual summary of all *Reserve Fund* account balances and recommendations for any proposed changes to *Reserve Fund* amounts. The Board ~~of Trustees~~ will consider such changes, if any, in conjunction with the review and adoption of the Library District's ~~Sno-Isle Libraries'~~ budget; however, changes may be considered at any Board ~~of Trustees~~ meeting.

#

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board ~~Of Trustees~~ Policy

## Associated Policies and Laws

- Washington State RCW 27.12.210. Library trustees—Organization—Bylaws—Powers and duties
- Washington State RCW 43.09.200. Local government accounting – Uniform system of accounting.
- Sno-Isle Libraries Board policy. Equity
- Sno-Isle Libraries Administrative policy. Unreserved and Reserved Funds

## Process

This policy is reviewed every four (4) years by the Executive Director (or designee), who makes recommendations to the appropriate Board committee. The committee reviews the recommendations, revises the policy as necessary and appropriate, endorses, and advances the policy to the full Board for approval.

## Policy History

Date approved: TBD

Next review date: TBD 2027

Adopted: 2012~~Revision adopted by Board of Trustees October, 2019~~

#

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board Policy

## Purpose

To establish guidance for the creation and administration of Sno-Isle Libraries (Library District) reserved and unreserved cash and investments in accordance with the State of Washington's *Budgetary, Accounting and Reporting System for Library Districts (BARS)*.

## Scope

The Library District Board of Trustees (Board) recognizes that the use of reserved and unreserved funds is an essential element of comprehensive fiscal planning and risk management. Resources are routinely preserved to address planned and unplanned circumstances. Such circumstances include, but are not limited to:

- Cash flow requirements
- Future capital needs or projects
- Significant planned or unplanned operating or capital expenditures
- Economic uncertainties including downturns in the local, state or national economy
- Local emergencies and disasters
- Loss of a major revenue source
- Uninsured losses

The Library District will classify all cash and investments as "unreserved" unless specific restrictions on the use of the resources are imposed by the Board or a qualified external party. Cash and investments with a specific purpose or use restriction imposed on them will be classified as "reserved".

## Implementation

The Library District will have procedures and guidelines maintained by the Finance Director that comply with all applicable laws.

# Unreserved and Reserved Fund Policy

## Sno-Isle Libraries Board Policy

### Reserved Funds

Expenditures from, deposits to, or establishing new Reserved Funds must be authorized by the Board by resolution.

### Unreserved Funds

The Board has established two *Unreserved* funds – the *General Operating Fund* and the *Reserve Fund*. The *General Operating Fund* is used to support the daily operations of the Library District. The *Reserve Fund* is used for purposes as established by the Board throughout the course of operations or strategic planning.

### Annual Evaluation and Adjustment of Financial Reserve Amounts

The Executive Director or designee will provide the Board with an annual summary of all *Reserve Fund* account balances and recommendations for any proposed changes to *Reserve Fund* amounts. The Board will consider such changes, if any, in conjunction with the review and adoption of the Library District's annual budget; however, changes may be considered at any Board meeting.

### Associated Policies and Laws

- Washington State [RCW 27.12.210](#). Library trustees—Organization—Bylaws—Powers and duties
- Washington State RCW [43.09.200](#). Local government accounting – Uniform system of accounting.
- Sno-Isle Libraries Board policy. [Equity](#)
- Sno-Isle Libraries Administrative policy. Unreserved and Reserved Funds

### Process

This policy is reviewed every four (4) years by the Executive Director (or designee), who makes recommendations to the appropriate Board committee. The committee reviews the recommendations, revises the policy as necessary and appropriate, endorses, and advances the policy to the full Board for approval.



Clean Draft

# Unreserved and Reserved Fund Policy

Sno-Isle Libraries Board Policy

## Policy History

Date approved: TBD

Next review date: TBD

Adopted: 2012

**Resolution 23-01**  
**of the**  
**Sno-Isle Libraries Board of Trustees**

**A RESOLUTION OF THE SNO-ISLE INTERCOUNTY RURAL LIBRARY DISTRICT ON APPOINTING AN AUDITING OFFICER**

WHEREAS, RCW 42.24.080 requires that all claims presented against the Sno-Isle Intercounty Rural Library District ("Library District") as a municipal corporation shall be audited, before payment, by an auditing officer appointed pursuant to resolution of the Library District's Board of Trustees; and

WHEREAS, Lois Langer Thompson was appointed as an auditing officer of the Library District on December 3, 2018 (Resolution 18-06); and

WHEREAS, David Durante was appointed as an auditing officer of the Library District on May 23, 2022 (Resolution 22-03); and

WHEREAS, Alisha Hendren was appointed as an auditing officer on June 17, 2019 (Resolution 19-01); and resigned effective June 9, 2023; and

WHEREAS, Alisha Hendren's appointment as an auditing officer is revoked as of her resignation date; and

WHEREAS, it is prudent to have three employees appointed as auditing officers for the timely and efficient processing payment of warrants and other claims;

NOW, THEREFORE IT IS RESOLVED that Sno-Isle Libraries Board of Trustees appoints Nicole Wehl as an auditing officer, effective June 9, 2023, pursuant to RCW 42.24.080 to audit, before payment, all claims hereafter presented against the Library District, a municipal corporation of the State of Washington.

Passed in a regular session this 30th day of May, 2023.

The Board hereby certifies that the foregoing resolution was adopted at a meeting held on May 30, 2023 pursuant to notice given as required by law at which \_\_\_ members of the Board were present and at which a majority voted in favor of said resolution there being \_\_\_ votes in favor, \_\_\_ votes against and \_\_\_ votes abstaining.

Sno-Isle Libraries  
Board of Trustees

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Financial Update

## FINANCE DEPARTMENT

May 2023

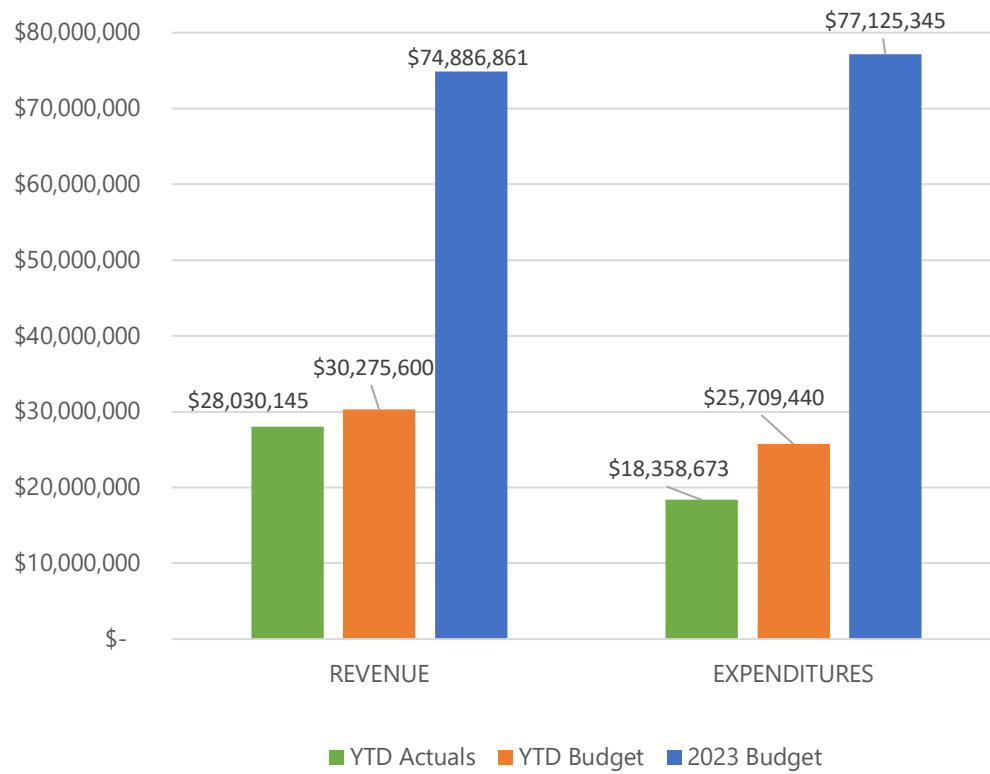
### April 2023 Revenue Summary

- Total revenue received in April was \$23.9M compared to the monthly budget of \$23.9M. Year to date (YTD) total revenue was \$28.0M compared to the YTD budget of \$30.3M.
- General property tax receipts for April were \$23.7M compared to the monthly budget of \$23.0M.
- Timber tax and associated excise tax revenues for April were \$1k compared to the monthly budget of \$19k.
- Investment Interest for April was \$153k compared to the monthly budget of \$50k.
- Print/copy services, lost materials revenue, and donations for April were collectively \$12k compared to the monthly budget of \$79k.

### April 2023 Expenditures Summary

- Total expenditures for April were \$4.8M compared to the monthly budget of \$6.4M. Total expenditures YTD were \$18.4M compared to the YTD budget of \$25.7M.
- Salaries & Benefits for April were \$3.4M compared to the monthly budget of \$3.6M.
- Collection materials expenditures for April were \$529k compared to the monthly budget of \$532k.
- Capital expenditures for April were \$178k compared to the monthly budget of \$1.2M.
- All other expenditures (professional & contract services, maintenance & repairs, etc.) for April were \$709k compared to the monthly budget of \$1.0M.

## 2023 Year-to-Date Summary



Sno-Isle Regional Library System  
Statement of Expenditures  
**Expenditures Summary**  
From 4/1/2023 Through 4/30/2023  
(In Whole Numbers)

		<u>Period Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Annual Budget Used</u>
	Expenditures					
10.0	Salaries & Benefits	3,399,455	13,742,177	14,507,520	43,521,848	31.57%
20.0	Materials	528,619	1,736,258	2,127,120	6,381,400	27.20%
26.0	Professional & Contract Services	153,542	756,120	1,351,040	4,052,749	18.65%
35.0	Equipment & Furnishings	17,492	89,894	793,400	2,380,000	3.77%
38.0	Maintenance & Repair	31,952	113,967	251,920	755,300	15.08%
41.0	Software License & Maint Fees	295,849	463,985	500,720	1,502,215	30.88%
42.0	Communications	39,587	211,436	225,600	676,500	31.25%
43.0	Office & Operating Supplies	14,283	171,706	202,760	608,250	28.22%
44.0	Utilities	18,645	183,041	165,120	495,100	36.97%
45.0	Rentals & Leases	46,451	181,357	168,320	504,838	35.92%
46.0	Insurance	0	31,500	57,360	172,000	18.31%
48.0	Employee Training / Travel	17,866	44,885	39,960	120,000	37.40%
49.0	Miscellaneous	38,013	164,207	193,560	580,145	28.30%
50.0	Strategic Initiatives / Innovation	34,890	57,695	250,000	750,000	7.69%
61.0	Capital - Land	0	0	1,000,000	3,000,000	0.00%
62.0	Capital - Bldgs & Improvements	83,519	83,519	2,837,640	8,513,000	0.98%
62.5	Capital - A&E	94,875	326,926	716,720	2,150,000	15.20%
64.0	Capital - Furnishings & Equipment	0	0	238,360	715,000	0.00%
64.4	Capital - Vehicles	0	0	82,320	247,000	0.00%
	Total Expenditures	<u>4,815,038</u>	<u>18,358,673</u>	<u>25,709,440</u>	<u>77,125,345</u>	<u>23.80%</u>

## Sno-Isle Regional Library System

## Statement of Revenues

**Revenue Summary**

From 4/1/2023 Through 4/30/2023

(In Whole Numbers)

		<u>Period Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Annual Budget Recv'd</u>
Revenues						
01.0	Property Taxes	23,715,258	27,121,569	26,702,000	64,157,420	42.27%
02.0	Timber Tax / Sales	1,300	131,851	180,400	550,000	23.97%
03.0	Print/Copy Services	2,056	8,137	4,000	12,000	67.81%
04.0	Services/City Contract Fees	0	0	1,320	3,941	0.00%
05.0	Lost Materials Paid	4,238	18,341	11,680	35,000	52.40%
06.0	Investment Interest	153,328	581,194	200,000	600,000	96.86%
07.0	Donations Private Sources	5,511	32,668	300,000	900,000	3.62%
08.0	Other Revenue	35,719	115,727	2,876,200	8,628,500	1.34%
09.1	Insurance Recoveries	0	20,659	0	0	0.00%
	Total Revenues	<u>23,917,409</u>	<u>28,030,145</u>	<u>30,275,600</u>	<u>74,886,861</u>	<u>37.43%</u>

# Executive Director

## BOARD REPORT

May 2023

Lois Langer Thompson  
Executive Director

### Meetings with Elected Officials and Stakeholders

- Economic Alliance of Snohomish County (EASC) D.C. Delegation.
  - Senator Patty Murray.
  - Senator Maria Cantwell.
  - Congresswoman Suzan DelBene (WA-01).
  - Congressman Rick Larsen (WA-02).
  - Congresswoman Kim Schrier (WA-08).
  - Connor Stubbs, Deputy Chief of Staff/Legislative Director Congressman Adam Smith (WA-09).
  - Ron Eidshaug, VP and Chief of Staff of Government Affairs, U.S. Chamber of Commerce.
  - Matthew Tjeda, Deputy Assistant Administrator for Environmental Justice, Office of Environmental Justice and External Civil Rights.
  - Jeff Olivet, US Interagency on Homelessness.
  - Ayodele Okeowo, Director of Intergovernmental Affairs, CHIPS for America. U.S. Department of Commerce.
- Kevin Maher, Deputy Director for Government Relations, American Library Association.
- J.Z. Golden, Legislative Director for Congressman Rick Larsen.
- Mill Creek City Council meeting.
- Monroe City Council meeting with Trustee Paul Ryan.
- Mountlake Terrace City Manager Jeff Niten with Mountlake Terrace Library Manager Kristin Piepho.
- Lynnwood Mayor Christine Frizzell with Assistant Director of Strategic Relations Susan Hempstead.

### Library Visits

- Arlington and Brier libraries.

### Library Updates

- Strategic goals.

# BOARD OF TRUSTEES 2023 CALENDAR

MAY 2023

## SNO-ISLE LIBRARIES BOARD OF TRUSTEES

	COMMITTEE MEETING	OPEN MEETING
JANUARY	<b>Executive (January 13)</b> <ul style="list-style-type: none"><li>• 2023 work plan for Board and Executive Director</li><li>• 2023 conference discussion</li><li>• Trustee vacancy process (information)</li></ul>	<b>Special Meeting (January 5)</b> <ul style="list-style-type: none"><li>• Joint levy certification</li></ul> <b>Regular Meeting (January 23)</b> <ul style="list-style-type: none"><li>• 2023 work plan</li><li>• Board retreat overview</li><li>• Committee appointments</li><li>• <i>Emerging Library Use – Diane Lai and Nick Fuchs</i></li></ul>
FEBRUARY	<b>Strategic Planning / Finance (February 13)</b> <ul style="list-style-type: none"><li>• Board-to-Board event planning (with Foundation members)</li></ul> <b>Executive (February 17)</b> <ul style="list-style-type: none"><li>• Trustee employee recognition award review</li></ul>	<b>Special Meeting (February 4)</b> <ul style="list-style-type: none"><li>• Board retreat<ul style="list-style-type: none"><li>○ Board survey</li><li>○ Collection Development Policy</li><li>○ Internet Use Policy</li></ul></li></ul> <b>Regular Meeting (February 27)</b> <ul style="list-style-type: none"><li>• Auditor's report</li><li>• Edmonds Library Annexation Amendment</li><li>• Internet Use Policy</li><li>• <i>Vision assessment – David Durante</i></li></ul>
MARCH	<b>Strategic Planning / Finance (March 2)</b> <ul style="list-style-type: none"><li>• Collection Development Policy</li></ul> <b>Board Development / Administration (March 14)</b> <ul style="list-style-type: none"><li>• Policy Management Policy</li><li>• Public Records Policy</li><li>• Trustee vacancy process</li></ul>	<b>Regular Meeting (March 27)</b> <ul style="list-style-type: none"><li>• Collection Development Policy</li></ul>



# BOARD OF TRUSTEES 2023 CALENDAR

MAY 2023

## SNO-ISLE LIBRARIES BOARD OF TRUSTEES

<b>APRIL</b>	<b>Executive (April 14)</b> <ul style="list-style-type: none"><li>• Executive Director quarterly check-in</li><li>• Board retreat follow-up</li></ul>	<b>Regular Meeting (April 24)</b> <ul style="list-style-type: none"><li>• Trustee Nominating Committee appointments</li><li>• Trustee vacancy process (information)</li><li>• Policy Management Policy</li><li>• Public Records Policy</li><li>• <i>Staff development – Tricia Lee</i></li></ul>
<b>MAY</b>	<b>Strategic Planning / Finance (May 2)</b> <ul style="list-style-type: none"><li>• Business Expense Reimbursement Policy</li><li>• Unreserved &amp; Reserved Funds Policy</li><li>• Board &amp; Friends Forum planning (tentative for September)</li></ul>	<b>Regular Meeting (May 30)</b> <ul style="list-style-type: none"><li>• Business Expense Reimbursement Policy</li><li>• Unreserved &amp; Reserved Funds Policy</li><li>• <i>Communications and Marketing Strategy – David Durante and Susan Hempstead</i></li></ul> <b>Work Session (May 30)</b> <ul style="list-style-type: none"><li>• Debt Policy (new)</li><li>• Meeting Room Policy</li></ul>
<b>JUNE</b>	<b>Trustee Nominating (June 21)</b> <ul style="list-style-type: none"><li>• Candidate review</li></ul>	<b>Special Meeting (June 5)</b> <ul style="list-style-type: none"><li>• Board-to-Board event</li></ul> <b>Regular Meeting (June 26)</b> <ul style="list-style-type: none"><li>• Debt Policy (new)</li><li>• Meeting Room Policy</li><li>• <i>Staff benefits – Barb Adams</i></li><li>• <i>Capital Framework and Capital Funding Strategy – David Durante and Rebecca Loney</i></li></ul>

# BOARD OF TRUSTEES 2023 CALENDAR

MAY 2023

## SNO-ISLE LIBRARIES BOARD OF TRUSTEES

### JULY

#### Executive (July 11)

- Executive Director quarterly check-in

#### Trustee Nominating

- Interviews

#### Regular Meeting (July 24)

- Review and approve Trustee candidate recommendation
- Reserve fund allocation
- *EDI – David Durante and Tricia Lee*

#### Work Session (July 24)

- Art Policy (new)
- Naming Policy (new)

### SEPTEMBER

#### Special Meeting

- Board & Friends Forum

#### Regular Meeting (September 18)

- 2024 Officer Nominating Committee appointments
- Art Policy (new)
- Naming Policy (new)
- *2024 Budget introduction and kickoff – David Durante*

### OCTOBER

#### Executive (October 10)

- Executive Director quarterly check-in

#### Nominating

- 2024 officer nomination

#### Work Session (October 3)

- 2024 budget proposal overview

#### Regular Meeting (October 23)

- 2024 meeting schedule (first review)
- 2024 budget proposal overview
- Officer slate announced
- Public hearing on levy
- Approval of 2024 levy

# BOARD OF TRUSTEES 2023 CALENDAR

MAY 2023

SNO-ISLE LIBRARIES BOARD OF TRUSTEES

---

## NOVEMBER

### Strategic Planning / Finance

- 2024 budget review (if needed)

### Regular Meeting (November 27)

- Public meeting on 2024 budget
- Approval of 2024 budget
- Election of officers
- 2024 meeting schedule adoption
- Executive Session – Executive Director annual review

May 8, 2023



**SNO-ISLE LIBRARIES**