



SNO-ISLE LIBRARIES BOARD OF TRUSTEES

BOARD OF TRUSTEES

Jennifer DePrey, *President* • Michael Adams, *Vice President* • Griselda Guevara-Cruz, *Secretary* • Kay Crull • Jessica Fleming • Ryan May • Rose Olson

EXECUTIVE DIRECTOR

Eric Howard

March 23, 2026, 5:30 p.m.

Sno-Isle Libraries Service Center
7312 35th Ave NE
Marysville, WA 98271

Webinar Link: [Join the meeting now](#)

Meeting Agenda

1) Call to Order

2) Land Acknowledgement

3) Roll Call

4) *Approval of Agenda

5) Executive Director's Report

- a) Executive Director's report [Attachment 1](#)

6) *Consent Agenda Items

- a) Approval of the February 23, 2026 regular meeting minutes
- b) Approval of the February 2026 payroll, benefits, and vouchers

7) Public Comment

8) New Business

- a) Strategic Planning Process Overview – Deputy Director David Durante & Access, Innovation and Collections Director Diane Lai
- b) *Resolution 26-01: Calling for an election authorizing the restoration of the Library District's regular property tax levy – Executive Director Eric Howard [Attachments 2 – 4](#)
- c) *Resolution 26-02: Authorizing the establishment of a new Bank of America account, the closure of an existing Bank of America account, and adopting an imprest fund balance for the new account – Finance Director Janella Lewis [Attachments 5-7](#)
- d) Overseeing the Audit Process – Finance Director Janella Lewis [Attachment 8](#)

9) Finance Report

- a) Financial Update – Finance Director Janella Lewis [Attachment 9](#)





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10) Committee and Trustees' Reports

- a) President's Report / Executive Committee – President DePrey
 - i) Board of Trustees 2026 Calendar [Attachment 10](#)
- b) Management Committee – Trustee Crull
- c) Library Services Committee – Trustee Olson
- d) Sno-Isle Libraries Foundation – Trustee Crull

11)*Adjournment

*Denotes Board of Trustees action item.

To request accommodation for an event, email accessibility@sno-isle.org or visit sno-isle.org.



Executive Director

BOARD REPORT

March 23, 2026

Eric Howard
Executive Director

Community Connection

Sno-Isle Libraries launched our strategic planning process this month. Gathering and analyzing data, exploring community needs, and evaluating our programs, services and resources are ongoing activities that remain a consistent part of our operations and are central to strategic planning activities. Focused strategic planning helps us anticipate how our community and world may evolve over the next three to five years and identify the priorities that will best serve emerging needs. It guides how we align and leverage our limited library resources for maximum impact, while engaging our entire Library District community in the process.

At Sno-Isle Libraries, the future is always on our mind. On March 21 we will launch the first Library District Early Literacy Conference where educators in early literacy will participate in facilitated conversations with library staff. These conversations mark the first step in our strategic planning process to better understand and support early educators, and the children and families they serve. Successfully serving our community's children and families today means we will strengthen opportunities to engage with them as lifelong library users and learners.

Listening for Today, Planning for Tomorrow

During this past month I met separately with the mayors of Mill Creek, Arlington, Marysville, and Lynwood to better understand their community priorities and discuss the Library District's local events, programs and services, and invite them to participate in our strategic planning process.

Library Landscape Across Washington State

This past month I also participated in the Washington State Public Library Director's meeting where my peers discussed strategic planning and long-term public policy priorities for libraries statewide. State Librarian Sara Jones also participated and was recognized for her service ahead of her retirement this spring. She will continue supporting Washington libraries after her retirement as President of the Washington Library Association.



Upcoming Highlights

North

Stanwood: [Women Who Step Up, Not Aside](#) - 4/11 (Adults)

Acoustic music trio [Trillium-239](#) shares songs and stories of trail-breaking women like Marie Curie, Harriet Tubman, Malala Yousafzai, Annie Oakley, and others. What drove them to step out of their expected roles to forge more difficult paths, knowing they'd face many challenges and barriers? What can we learn from them? ([Humanities Washington](#))

South

Mountlake Terrace: [Friendship Club](#) – Mondays (Adults)

Welcome to a weekly drop-in activity program for adults! Have fun and make friends while you enjoy activities together. We will have puzzles, coloring sheets, board games, and a different craft every week. This event is friendly to neurodiverse adults, those with physical or developmental disabilities, dementia or brain injuries. Neurotypical friends and allies welcome too!

East

Marysville: [Blackout Poetry Drop-in](#) – 4/28 (Adults, Teens)

Join us as we take pages of worn books and transform them into new works of art using markers. Blackout poetry is a type of erasure poetry where poems are created by blacking out or erasing the surrounding text, leaving the words of the poem standing out alone.

West

Langley: [A Little Fiber Fest: From Sheep to Cloth](#) - 4/11 (All Ages)

Join us for a celebration of all things wooly! Watch the step-by-step process, from the wool fleece on the sheep to spinning into yarn, dyeing, weaving, knitting and more. Meet local farmers, artists and craftspeople that are part of this beautiful, age-old practice and watch them at work.



Online

[Cave Bacon Concentration with Great Basin National Park](#) – 4/23 (kids, Teens)

Go on a short virtual tour of Great Basin National Park and become cave explorers! Learn about the geological and hydrological processes that form caves and a number of different speleothems and how water impacts a cave environment. Presented by educators from the [Great Basin National Park Foundation](#), who work to enhance, preserve, and interpret the starry night skies, wide-open scenery, cultural heritage, and diverse native ecosystem of [Great Basin National Park](#).





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February 23, 2026

Meeting Minutes

Sno-Isle Libraries Service Center

Call to Order

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

Attendees

Members present: Jennifer DePrey, Kay Crull, Jessica Fleming, Ryan May, and Rose Olson.

Members present via videoconference: Michael Adams and Griselda Guevara-Cruz.

Staff present: Melinda Armstrong, David Brown, R.D. Burley, David Durante, Nick Fuchs, Cassie Hanson, Lindsay Hanson, Susan Hempstead, Eric Howard, Meredith Kraft, Jason Latham, Janella Lewis, Phil Spirito, Chy Ross, and Shanda Zimmerman.

President DePrey confirmed quorum.

Approval of Agenda

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

Executive Director Report

Executive Director Eric Howard highlighted the organization’s work in strategic planning and deferred the rest of his remarks to the levy lid lift presentation later in the meeting.

Consent Agenda

- a) Approval of the January 26, 2026 regular meeting minutes
- b) Approval of the January 2026 payroll, benefits, and vouchers

Operating Fund	Total
Voucher (Warrant)	
Checks 88834 through 89013, less checks listed below	\$ 573,592.71
Payroll Warrant	
Vendor Checks 88915, 88925, 88973, 89005 through 89013, plus Electronic Transfers and Direct Deposits	\$ 3,874,769.70
Electronic Payments	
Dates: 01/01/2026 through 1/31/2026	\$ 215,149.90





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

Trustee Fleming joined the meeting.

Public Comment

There were no public comments to the Board.

New Business

Capital Framework and Facilities Update

Assistant Director of Facilities, Safety & Security R.D. Burley and Assistant Director of Capital Strategy & Planning Chy Ross presented information about the Library District's ongoing work to maintain welcoming public spaces and capital projects.

Levy Lid Lift

Executive Director Eric Howard and Deputy Director David Durante presented an overview of Library District funding sources. Executive Director Howard highlighted the 2018 Library Levy and how the Library District has adapted over time to support the evolving communities it serves. The Board will be asked to consider a resolution to seek a library levy lid lift at the next regular meeting.

Finance Report

Financial Update

Finance Director Lewis presented the January 2026 financial report.

Committee and Trustees' Reports

President's Report/ Executive Committee

President DePrey reported on the following topics discussed at the Executive Committee meeting:

- Executive Director Howard's work plan for 2026.
- Trustee travel and conference attendance for 2026.
- The Trustee Award for the annual staff recognition event.

Sno-Isle Libraries Foundation Liaison Report

Trustee Crull reported on the Foundation's previous meeting:

- The successful recruitment for a new Annual Giving Officer.
- Highlights from the 2025 year-end campaign.
- Event details for the Trudy Sundberg Lecture series scheduled for March 2026.



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Adjournment

Trustee Fleming moved to adjourn the February 23, 2026 regular meeting of the Sno-Isle Libraries Board of Trustees. The motion passed. President DePrey adjourned the meeting at 7:25 p.m.

President

Secretary



Sno-Isle Libraries
February 2026 Payroll and February 2026 Vouchers

Direct Deposits, Employee Deductions	\$ 2,990,377.11
Vendor Checks 89021, 89072, 89084, 89127, 89163, 89209, 89240 through 89247, plus Electronic Transfers	<u>\$ 821,854.00</u>
Total Payroll and Benefits	\$ 3,812,231.11
Accounts Payable Checks 89014 through 89247 less checks listed above, plus Electronic Transfers	<u>\$ 2,003,788.39</u>
Total Payroll, Benefits and Accounts Payable	<u><u>\$ 5,816,019.50</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 March 23, 2026.

Janella Lewis 3/6/2026

Finance Director

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

Sno-Isle Libraries
February 2026 Payroll and February 2026 Vouchers
Reconciliation of Actual Expenditures to Expenditure Summary

February 2026 Payroll

Employee Pay - Direct Deposit	\$	2,130,547.20	
Plus: Employee Deductions	\$	859,829.91	
Sub-Total Gross Payroll			\$ 2,990,377.11

Vendor Checks 89021, 89072, 89084, 89127, 89163, 89209, 89240 through 89247, plus Electronic Transfers	\$	247,203.27 *	
Employer Workers' Comp Insurance Premium	\$	29,757.59	
Electronic Funds Transfer- Employer Federal Taxes	\$	257,792.29	
Electronic Funds Transfer - Canopy Wellbeing	\$	2,332.85	
Electronic Funds Transfer - HMA/Regence Admin Fees and Sun Life Stop Loss	\$	57,041.61	
Electronic Funds Transfer - Empower - 457 Plan	\$	4,801.33	
Electronic Funds Transfer - Mission Square - 457 Plan	\$	79,257.98	
Electronic Funds Transfer - PERS - Retirement Plan	\$	305,868.61	
Electronic Funds Transfer - Navia - FSA	\$	18,195.48	
Electronic Funds Transfer - Navia - HRA/MRA	\$	6,238.49	
Electronic Funds Transfer - HMA/Regence - Medical Claims	\$	136,528.89	
Electronic Funds Transfer - Prescriptive - Prescription Claims	\$	1,761.97	
Electronic Funds Transfer - Support Registry	\$	1,169.84	
Less: Employee Benefit Deductions	\$	(326,096.20)	
Sub-Total Benefits - Employer Expense			\$ 821,854.00
Total Payroll and Benefits			\$ 3,812,231.11

February 2026 Accounts Payable

Checks 89014 through 89247 less checks listed above, plus Electronic Transfers	\$	2,003,261.14 **	
Electronic Funds Transfer - WA State Department of Revenue - Comp Tax	\$	527.25	
Sub-Total Accounts Payable			\$ 2,003,788.39
Total Payroll, Benefits and Accounts Payable			\$ 5,816,019.50

Adjustments

Refunds and Credits	\$	849.94	
Retainage Deposits	\$	1,971.84	
Bank Service Charge	\$	995.32	
Travel & Business Expense Reimbursement paid in Payroll	\$	4,081.34	
Total Adjustments			\$ 7,898.44
February 2026 Total Expenditures			\$ 5,823,917.94 ***

* Benefit invoices paid through Accounts Payable Checks and Electronic Payments	\$	247,203.27	
** Regular invoices paid through Accounts Payable Checks and Electronic Payments	\$	2,003,261.14	
Total Accounts Payable Payments	\$	<u>2,250,464.41</u>	

*** Equals Expenditure Summary Total

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/25/2026	87636	GROWING ROOTS TOGETHER (void, reissue 89182)	-\$200.00
2/5/2026	89014	8X8 INC	7,997.87
2/5/2026	89015	MARGARITA AGUILAR	200.00
2/5/2026	89016	AIR CARE SYSTEM	7,141.10
2/5/2026	89017	ALLIED UNIVERSAL	14,736.10
2/5/2026	89018	AT&T MOBILITY (6463)	43.73
2/5/2026	89019	AUNT FLOW CORP.	1,368.00
2/5/2026	89020	BALLYHOO MEDIA SERVICES, LLC	12,000.00
2/5/2026	89021	BEACON HILL SOLUTIONS GROUP, LLC	1,760.00
2/5/2026	89022	BEACON PUBLISHING INC	637.50
2/5/2026	89023	BELIEF AGENCY	8,000.00
2/5/2026	89024	BLACKSTONE PUBLISHING	280.44
2/5/2026	89025	BRODART CO	157.54
2/5/2026	89026	CAMANO HILLS WATER COMPANY INC.	126.66
2/5/2026	89027	CITY OF GRANITE FALLS	140.02
2/5/2026	89028	CITY OF MOUNTLAKE TERRACE	9,388.20
2/5/2026	89029	CMG MEDIA CORPORATION DBA COX MEDIA GROUP	5,000.00
2/5/2026	89030	COMCAST BUSINESS	24.34
2/5/2026	89031	CORTES, MARCO	885.60
2/5/2026	89032	CREATOR ZONE	415.72
2/5/2026	89033	CRISTA MINISTRIES	3,166.60
2/5/2026	89034	CRYSTAL SPRINGS	62.87
2/5/2026	89035	DEL SOL INC	85,645.41
2/5/2026	89036	DEMCO INC (8048)	9,159.56
2/5/2026	89037	EDNETICS, INC.	12,951.47
2/5/2026	89038	FATBEAM, LLC	1,499.00
2/5/2026	89039	THE HANOVER INSURANCE GROUP	15,074.52
2/5/2026	89040	HISTORIC FAIRHAVEN RETAIL ASSOCIATES INC.	1,952.89
2/5/2026	89041	JIMMY'S ROOFING	1,236.66
2/5/2026	89042	KANOPY	8,890.00
2/5/2026	89043	SUSAN KOSTICK	268.80
2/5/2026	89044	KSER FOUNDATION	666.66
2/5/2026	89045	KUOW PUGET SOUND PUBLIC RADIO	2,180.00
2/5/2026	89046	LAMAR TRANSIT, LLC	2,940.00
2/5/2026	89047	LITHTEX NW	227.99
2/5/2026	89048	LODESTAR MARKETING GROUP	9,824.46
2/5/2026	89049	MILNE ELECTRIC INC	5,240.60
2/5/2026	89050	NORTHWEST PUBLISHING INC.	400.00
2/5/2026	89051	PACIFIC PUBLISHING CO INC	301.25
2/5/2026	89052	PETROCARD SYSTEMS INC	2,055.73
2/5/2026	89053	PUGET SOUND ENERGY	996.18
2/5/2026	89054	PUD NO 1 OF SNOHOMISH COUNTY	15,014.31
2/5/2026	89055	RICOH USA INC - 31001	261.70

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/5/2026	89056	RICOH USA INC - 650073	1,448.26
2/5/2026	89057	RIVERA, SHARON NICOLE	436.80
2/5/2026	89058	NORTH SOUND MEDIA	1,136.00
2/5/2026	89059	SALISH NETWORKS	2,446.81
2/5/2026	89060	SH WORLDWIDE, LLC DBA SHW	12,930.29
2/5/2026	89061	SKYCORP, LTD	26,375.00
2/5/2026	89062	SPRAGUE PEST SOLUTIONS	771.22
2/5/2026	89063	STERICYCLE, INC.	125.08
2/5/2026	89064	SUNBELT RENTALS, INC	287.19
2/5/2026	89065	THOMAS & ASSOCIATES	9,417.00
2/5/2026	89066	TIMELESS DESIGN	24,277.45
2/5/2026	89067	T MOBILE	31,171.82
2/5/2026	89068	T MOBILE	132.33
2/5/2026	89069	TROJAN STORAGE OF MARYSVILLE	420.00
2/5/2026	89070	WALTER E NELSON CO OF WESTERN WA	3,569.08
2/5/2026	89071	ASTOUND	912.06
2/5/2026	89072	WELLABLE LLC	422.40
2/5/2026	89073	WHATCOM COUNTY LIBRARY SYSTEM	7.50
2/5/2026	89074	WHIDBEY TELECOM	774.87
2/5/2026	89075	YOGA IN THE CENTER	60.00
2/5/2026	89076	ZIPLY FIBER	1,403.21
2/5/2026	89077	ZIPLY FIBER	340.26
2/5/2026	89078	ZIPLY FIBER	8,219.32
2/6/2026	89079	GRACIE GEREMIA	715.05
2/6/2026	89080	JENNIFER SULLIVAN	337.49
2/6/2026	89081	SUSAN HEMPSTEAD	911.66
2/6/2026	89082	MARISSA RYDZEWSKI	357.00
2/12/2026	89083	AIR CARE SYSTEM	3,687.30
2/12/2026	89084	BEACON HILL SOLUTIONS GROUP, LLC	2,200.00
2/12/2026	89085	BLACKSTONE PUBLISHING	353.12
2/12/2026	89086	BRODART CO	117.00
2/12/2026	89087	CASCADE NATURAL GAS	558.38
2/12/2026	89088	CEDAR GROVE ORGANICS RECYCLING LLC	344.30
2/12/2026	89089	CENTER POINT LARGE PRINT	774.90
2/12/2026	89090	CITY OF SNOHOMISH - UTILITIES	3,469.90
2/12/2026	89091	CITY OF SULTAN	222.49
2/12/2026	89092	E - RATE EXPERTISE INC	5,897.00
2/12/2026	89093	FABER CONSTRUCTION CORPORATION	528,543.02
2/12/2026	89094	JOSHUA AARON GRICE	442.40
2/12/2026	89095	HEARING, SPEECH, AND DEAF CENTER	600.00
2/12/2026	89096	HOUSING AUTHORITY OF THE CITY OF EVERETT	5,937.74
2/12/2026	89097	MIDWEST LIBRARY SERVICE	340.29
2/12/2026	89098	MUKILTEO WATER & WASTE DISTRICT	3,901.83

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/12/2026		89099 NORTHWEST PASSAGE CONSULTING LLC	10,000.00
2/12/2026		89100 OCLC INC (34299)	198.12
2/12/2026	89101-89102	REMIT OVERRUN	0.00
2/12/2026		89103 OFFICE DEPOT, INC	4,717.94
2/12/2026		89104 OTIS, CHAD W.	15,000.00
2/12/2026		89105 PACIFIC NORTHWEST CHAPTER OF WAEYC	200.00
2/12/2026		89106 PACIFIC OFFICE AUTOMATION INC	466.97
2/12/2026		89107 PAPER ROLL PRODUCTS	1,165.33
2/12/2026		89108 PROQUEST LLC (6216)	13,934.51
2/12/2026		89109 PUGET SOUND ENERGY	3,045.54
2/12/2026		89110 PUD NO 1 OF SNOHOMISH COUNTY	337.89
2/12/2026		89111 PUGET SOUND MOBILE DETAIL	921.05
2/12/2026		89112 REPUBLIC SERVICES 197	663.78
2/12/2026		89113 SAFE CITIZENS PROJECT LLC	1,276.47
2/12/2026		89114 SEATTLE TIMES	481.00
2/12/2026		89115 SE HABLA MEDIA	1,875.74
2/12/2026		89116 SENTRUM MARKETING, LLC	687.40
2/12/2026		89117 SKAGIT PUBLISHING	463.00
2/12/2026		89118 SKYCORP, LTD	15,230.83
2/12/2026		89119 RESOURCES	81.97
2/12/2026		89120 STERLING VOLUNTEERS	85.00
2/12/2026		89121 TANDY LEATHER COMPANY LP	87.44
2/12/2026		89122 TIMELESS DESIGN	6,256.60
2/12/2026		89123 UNITED STATES LIABILITY INSURANCE COMPANY	930.00
2/12/2026		89124 WALTER E NELSON CO OF WESTERN WA	4,620.87
2/17/2026		89125 ROBERT KERR	435.28
2/17/2026		89126 CARLA IKEHARA	1,015.00
2/19/2026		89127 BEACON HILL SOLUTIONS GROUP, LLC	2,200.00
2/19/2026		89128 BRODART CO	2,040.64
2/19/2026		89129 CEDAR GROVE ORGANICS RECYCLING LLC	93.60
2/19/2026		89130 COMCAST BUSINESS	741.94
2/19/2026		89131 DAILY JOURNAL OF COMMERCE	83.20
2/19/2026		89132 DE-EL ENTERPRISES, INC	836.91
2/19/2026		89133 HEARING, SPEECH, AND DEAF CENTER	1,612.48
2/19/2026		89134 IMAGINE CHILDREN'S MUSEUM	251.90
2/19/2026		89135 J&D'S HYDRAULIC & REPAIR CO. INC	2,411.65
2/19/2026		89136 KRAZAN & ASSOCIATES OF WASHINGTON, INC.	2,675.92
2/19/2026		89137 LAMAR TRANSIT, LLC	2,030.00
2/19/2026		89138 LEMAY MOBILE SHREDDING	218.27
2/19/2026		89139 LYTHO, INC	1,112.82
2/19/2026		89140 MARINER SQUARE OWNERS ASSOCIATION	1,738.28
2/19/2026		89141 MILL CREEK VIEW	290.00
2/19/2026		89142 MILLIMAN, INC	4,354.12

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/19/2026	89143	MSR DESIGN	31,122.37
2/19/2026	89144	PACIFIC OFFICE AUTOMATION INC	13,413.09
2/19/2026	89145	RICOH USA INC - 650073	1,331.01
2/19/2026	89146	SENTRUM MARKETING, LLC	1,059.50
2/19/2026	89147	SHI INTERNATIONAL	87,834.28
2/19/2026	89148	SNO-ISLE REFUND ACCOUNT	446.28
2/19/2026	89149	SUNBELT RENTALS, INC	382.92
2/19/2026	89150	TSAI FONG BOOKS INC	2,675.87
2/19/2026	89151	VECA ELECTRIC & TECHNOLOGIES, LLC	2,705.67
2/19/2026	89152	VERIZON WIRELESS (660108)	5,297.15
2/19/2026	89153	WEX	33.24
2/19/2026	89154	ZIPLY FIBER	13,904.96
2/19/2026	89155	ZIPLY FIBER	3,530.00
2/19/2026	89156	ZIPLY FIBER	695.00
2/19/2026	89157	ZIPLY FIBER	60.00
2/26/2026	89158	AIR CARE SYSTEM	17,700.94
2/26/2026	89159	ALDERWOOD WATER DISTRICT	291.61
2/26/2026	89160	ALLIED UNIVERSAL	16,321.09
2/26/2026	89161	BALLOON TALK, LLC	400.00
2/26/2026	89162	BANEL, FELIKS RICHARD	43.40
2/26/2026	89163	BEACON HILL SOLUTIONS GROUP, LLC	2,200.00
2/26/2026	89164	BLACKSTONE PUBLISHING	173.76
2/26/2026	89165	BRODART CO	2,448.25
2/26/2026	89166	CAMANO COMMONS	1,250.00
2/26/2026	89167	CAMANO PREPAREDNESS GROUP	150.00
2/26/2026	89168	CDW GOVERNMENT INC	85.23
2/26/2026	89169	CITY OF ARLINGTON	392.53
2/26/2026	89170	CITY OF BRIER	208.38
2/26/2026	89171	CITY OF MONROE	1,071.82
2/26/2026	89172	CLINTON COMMUNITY HALL	160.00
2/26/2026	89173	CMG MEDIA CORPORATION DBA COX MEDIA GROUP	5,000.00
2/26/2026	89174	COIT SERVICES WASHINGTON, INC.	983.45
2/26/2026	89175	CONSTANCY PRESS LLC	225.00
2/26/2026	89176	CORBIN CUSTOM UPHOLSTERY	2,940.12
2/26/2026	89177	CORDOVA-JENSEN, CYNTHIA	218.00
2/26/2026	89178	CRISTA MINISTRIES	3,166.68
2/26/2026	89179	DEMCO INC (8048)	1,948.33
2/26/2026	89180	EASYVISTA, INC.	7,369.16
2/26/2026	89181	FREELAND WATER DIST	71.24
2/26/2026	89182	GROWING ROOTS TOGETHER	200.00
2/26/2026	89183	DANIEL HACKNEY	332.30
2/26/2026	89184	HARBOUR POINTE MAINT ASSOC	1,088.54
2/26/2026	89185	HIRERIGHT, LLC	41.48

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/26/2026	89186	INTERNATIONAL E-Z UP, INC.	28,414.53
2/26/2026	89187	IRON MOUNTAIN INCORPORATED	3,530.15
2/26/2026	89188	ISLAND DISPOSAL INC	342.67
2/26/2026	89189	JIMMY'S ROOFING	3,358.58
2/26/2026	89190	KENDALL OF MARYSVILLE	1,130.41
2/26/2026	89191	KUOW PUGET SOUND PUBLIC RADIO	1,280.00
2/26/2026	89192	LAMAR TRANSIT, LLC	3,161.00
2/26/2026	89193	MARYSVILLE BARKER REAL ESTATE LLC	6,839.65
2/26/2026	89194	MIDWEST LIBRARY SERVICE	963.32
2/26/2026	89195	MY NEIGHBORHOOD NEWS NETWORK	939.26
2/26/2026	89196	OCLC INC (34299)	795.32
2/26/2026	89197	O'REILLY AUTO PARTS	41.54
2/26/2026	89198	OTAAPOHKAT FARM LLC	100.00
2/26/2026	89199	PACIFIC OFFICE AUTOMATION INC	1,050.56
2/26/2026	89200	PACIFIC OFFICE AUTOMATION INC	8,688.59
2/26/2026	89201	PADGETT, BRITTANY	136.63
2/26/2026	89202	PAWSWITHCAUSE	243.10
2/26/2026	89203	PETROCARD SYSTEMS INC	4,346.02
2/26/2026	89204	PRIME SELF STORAGE	814.00
2/26/2026	89205	PUGET SOUND ENERGY	5,510.16
2/26/2026	89206	PUD NO 1 OF SNOHOMISH COUNTY	11,485.74
2/26/2026	89207	REPUBLIC SERVICES 197	650.31
2/26/2026	89208	RICOH USA INC - 31001	425.15
2/26/2026	89209	ROBERT HALF	3,687.58
2/26/2026	89210	SARAHENNA LLC	450.00
2/26/2026	89211	SHANNON, GEORGE W. B.	150.00
2/26/2026	89212	SHARPS COMPLIANCE INC	4,406.76
2/26/2026	89213	SILVER KITE COMMUNITY ARTS CONSULTING, LLC	425.00
2/26/2026	89214	SILVER KITE COMMUNITY ARTS CONSULTING, LLC	442.40
2/26/2026	89215	SILVER LAKE WATER & SEWER	156.59
2/26/2026	89216	SMOKEY POINT PLACE IV, LLC	12,472.53
2/26/2026	89217	RESOURCES	150.00
2/26/2026	89218	SNOHOMISH CO FINANCE	30.00
2/26/2026	89219	SNO-ISLE GENEALOGICAL SOCIETY	150.00
2/26/2026	89220	SOUND PUBLISHING	2,100.00
2/26/2026	89221	SPRAGUE PEST SOLUTIONS	709.65
2/26/2026	89222	STERICYCLE, INC.	497.48
2/26/2026	89223	STRYKER AUTOMOTIVE	1,470.66
2/26/2026	89224	TAYLOR, LISA	382.90
2/26/2026	89225	THOMAS & ASSOCIATES	400.00
2/26/2026	89226	TOWN OF COUPEVILLE	342.98
2/26/2026	89227	TROJAN STORAGE OF MARYSVILLE	420.00
2/26/2026	89228	TSAI FONG BOOKS INC	2,055.63

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/26/2026	89229	TUCKER, BRITTANY	125.00
2/26/2026	89230	ULINE	97.72
2/26/2026	89231	URBAN ARTWORKS	160.00
2/26/2026	89232	VERIZON COMMUNICATIONS INC	330.79
2/26/2026	89233	WALTER E NELSON CO OF WESTERN WA	2,512.69
2/26/2026	89234	WASTE MANAGEMENT	3,562.51
2/26/2026	89235	WASHINGTON STATE PARKS & RECREATION COMMISSION	14,000.00
2/26/2026	89236	WHEN TO WORK INC	7,658.82
2/26/2026	89237	HAI ANH VU DBA WHIDBEY ISL LANGUAGE, ART & STEM CENTE	382.20
2/26/2026	89238	WASHINGTON STATE FERRIES	625.00
2/26/2026	89239	SHEENA GALBRETH	79.44
2/27/2026	89240	ASSURED PARTNERS OF WA, LLC	6,227.00
2/27/2026	89241	DELTA DENTAL OF WASHINGTON	39,991.27
2/27/2026	89242	WSCCCE, AFSCME, AFL-CIO - COUNCIL 2	14,389.17
2/27/2026	89243	EMPLOYMENT SECURITY DEPT PAID FAMILY & MEDICAL LEAVE	9,807.21
2/27/2026	89244	GET PROGRAM	400.00
2/27/2026	89245	KAISER FOUNDATION HEALTH PLAN INC.	128,095.98
2/27/2026	89246	MUTUAL OF OMAHA	6,151.11
2/27/2026	89247	NAVIA BENEFIT SOLUTIONS CLIENT PAY	2,217.55
2/5/2026	ACH26148	ABILA	10,182.83
2/5/2026	ACH26149	EKAHAU, INC	2,176.55
2/5/2026	ACH26150	GALE/CENGAGE LEARNING	1,774.03
2/5/2026	ACH26151	INGRAM LIBRARY SERVICES	27,811.75
2/5/2026	ACH26152	LIBRARY IDEAS, LLC	1,453.48
2/5/2026	ACH26153	MIDWEST TAPE	19,931.79
2/5/2026	ACH26154	NEWS BANK INC	14,355.00
2/5/2026	ACH26155	PAGEFREEZER SOFTWARE, INC.	7,707.20
2/12/2026	ACH26156-ACH26160	AMAZON CAPITAL SERVICES, INC	3,561.24
2/12/2026	ACH26161	EBSCO	2,903.74
2/12/2026	ACH26162	INGRAM LIBRARY SERVICES	23,618.93
2/12/2026	ACH26163	MIDWEST TAPE	4,154.98
2/12/2026	ACH26164-ACH26180	OVERDRIVE INC	187,855.89
2/12/2026	ACH26181	QUIPU GROUP LLC	1,500.00
2/12/2026	ACH26182	RAINFOCUS, LLC	2,595.00
2/12/2026	ACH26183	STATE AUDITOR'S OFFICE	1,269.00
2/12/2026	ACH26184	TULALIP RESORT CASINO	6,000.00
2/19/2026	ACH26185	GALE/CENGAGE LEARNING	2,951.20
2/19/2026	ACH26186	INGRAM LIBRARY SERVICES	10,347.80
2/19/2026	ACH26187	INSIGHT PUBLIC SECTOR INC.	9,009.65
2/19/2026	ACH26188	MIDWEST TAPE	6,671.10
2/26/2026	ACH26189	BELIEF AGENCY	8,000.00
2/26/2026	ACH26190	BERK CONSULTING, INC.	3,407.50
2/26/2026	ACH26191	ESKILLZ CORP	27,000.00
2/26/2026	ACH26192	GALE/CENGAGE LEARNING	763.95
2/26/2026	ACH26193	HILLIS CLARK MARTIN & PETERSON	6,449.53

**Vouchers
February 2026**

Date	Check Number	Payee	Check Amount
2/26/2026	ACH26194-ACH26195	INGRAM LIBRARY SERVICES	72,170.48
2/26/2026	ACH26196	INSIGHT PUBLIC SECTOR INC.	112,832.84
2/26/2026	ACH26197	JR LANGUAGE TRANSLATION SERVICES INC.	125.00
2/26/2026	ACH26198	LIMBLE SOLUTIONS, INC.	594.13
2/26/2026	ACH26199	MIDWEST TAPE	5,706.32
2/26/2026	ACH26200	SPRINGSHARE LLC	11,070.00
2/26/2026	ACH26201	STATE AUDITOR'S OFFICE	141.10
2/26/2026	ACH26202	WEX	75.00
2/27/2026	ACH26203	SNO-ISLE LIBRARY FOUNDATION	454.00
2/26/2026	TRANSF_022026_01	BANK OF AMERICA (0161)	332.21
2/26/2026	TRANSF_022026_02	BANK OF AMERICA (2175)	179.00
2/26/2026	TRANSF_022026_03	BANK OF AMERICA (3670)	440.00
2/26/2026	TRANSF_022026_04	BANK OF AMERICA (3736)	2,701.65
2/26/2026	TRANSF_022026_05	BANK OF AMERICA (5088)	3,148.66
2/26/2026	TRANSF_022026_06	BANK OF AMERICA (5211)	1,975.87
2/26/2026	TRANSF_022026_07	BANK OF AMERICA (5659)	1,232.61
2/26/2026	TRANSF_022026_08	BANK OF AMERICA (5773)	850.81
2/26/2026	TRANSF_022026_09	BANK OF AMERICA (5953)	683.54
2/26/2026	TRANSF_022026_10	BANK OF AMERICA (6169)	23.33
2/26/2026	TRANSF_022026_11	BANK OF AMERICA (6967)	686.83
2/26/2026	TRANSF_022026_12	BANK OF AMERICA (7067)	4,683.00
2/26/2026	TRANSF_022026_13	BANK OF AMERICA (7150)	5,366.40
2/26/2026	TRANSF_022026_14	BANK OF AMERICA (7423)	2,700.32
2/26/2026	TRANSF_022026_15	BANK OF AMERICA (7672)	2,122.45
			\$ 2,250,464.41



Date: March 23, 2026
To: Sno-Isle Libraries Board of Trustees
From: Eric Howard, Executive Director
Re: Resolution to advance a library levy lid lift ballot measure in 2026

Recommendation

Adopt Resolution 26-01 authorizing the Library District to place a ballot measure before voters in August, 2026 to restore the library levy rate to \$0.47 per \$1,000 of assessed property value within the Library District.

Background

The 2018 library levy is at the end of its life. In 2018, voters approved a rate of \$0.47 per \$1,000 of assessed property value to support the Library District's services. State law limits the Library District's annual property tax revenue growth to 1% a year. Because of that 1% cap, the current levy rate is \$0.3039 per \$1,000 of assessed value.

In 2018, Leadership projected the library levy would support current services for seven years. Through careful fiscal stewardship, the Library District has exceeded its commitment to voters by maintaining the current levy despite rising costs and a greater demand for its services.

During past Board meetings, Trustees reviewed when library expenditures will exceed revenue in the long-range library levy forecast. Starting in 2027, the Library District will need to draw down reserves in the levy rate stabilization fund because expenses will outpace revenues.

There are two options for the Trustees' consideration: pursue a ballot measure to restore the library levy rate to \$0.47 per \$1,000, or substantially reduce library expenditures.

Library levy lid lift elections are normal fiscal measures for libraries in Washington state. If the Board chooses not to pursue a ballot measure at this time, Sno-Isle Libraries will be a very different Library District. To put into perspective, if no action is taken now, the operating deficit in 2027 is projected to be \$1.9 million. The deficit will then continue to





grow each subsequent year as the budget is constrained by the 1% cap, while the Library confronts growing costs. In 2028, the deficit will jump to \$4.3 million (equaling half our budgeted amount for books and materials in 2026). By 2029 the operating deficit will climb to \$6.2 million. And while the levy stabilization fund protects us now from a structural deficit, those reserve funds would be depleted in 2029. If no action is taken, a likely scenario for the Library District would be to reduce library staffing levels by more than 80 positions by 2029. The Library District could potentially achieve this aim through attrition and by incentivizing retirements. The Library could also reduce its materials budget to bridge the period of time necessary for attrition to achieve these results. That reduction would also require a significant rollback in Library open hours, programs, and services to schools. However, even with those reductions, costs will continue to rise. Reducing materials, hours, and services would only forestall the exhaustion of the Library's emergency funds (funds that are separate from the levy stabilization fund and are required to support 60 days of library operations) by less than five years until further reductions are required. Under this scenario, a hiring freeze would need to begin no later than the beginning of 2027 and a reduction in services and library hours would occur in the same year.

Discussion

The results from the 2025 Sno-Isle Libraries customer survey highlighted that 69% of library customers receive what they consider a perfect customer experience at our libraries. Additionally, 84% said it's important that their community have access to a library, and 73% believe public libraries are a good investment of their taxes.

A measure on the August 4, 2026 primary ballot will provide the opportunity for voters to decide whether the Library District should continue to provide library services or change course.

Fiscal Impact

Allowing voters to decide whether to restore the levy rate to \$0.47 per \$1,000 by placing the library levy lid lift ballot measure on the August 4, 2026 ballot will cost the Library District approximately \$1 million in election administration costs. Funding for this action is included in the 2026 budget.



EXPLANATORY STATEMENT

SNO-ISLE INTERCOUNTY RURAL LIBRARY DISTRICT (SNO-ISLE LIBRARIES)

PROPOSITION NO. 1

REGULAR PROPERTY TAX LEVY LID LIFT FOR SUPPORT OF PUBLIC LIBRARY SERVICES

State law allows Sno-Isle Intercounty Rural Library District (the "**Library District**") to collect up to \$0.50 per \$1,000 of assessed property value per year to fund general operations and maintenance. Proposition 1 will enable the Library District to maintain and improve library services throughout the Library District by restoring the Library District's regular property tax levy rate to \$0.47 per \$1,000 of assessed value for collection in 2027.

Proposition 1 would authorize the Library District to reset its regular property tax levy from \$0.3039084203 to \$0.47 per \$1,000 of assessed value in 2027. The estimated increase for a home valued at \$748,100 is approximately \$124.25 per year, or \$10.35 per month. The resulting 2027 levy amount would be used to calculate all applicable tax limitations thereafter.

If approved by voters, Proposition 1 would provide funding necessary to sustain and enhance Library District services and operations, and support the maintenance and improvement of library facilities.

If Proposition 1 is not approved, reductions in library services and operations, including staffing, books and materials, open hours, online services, bookmobile services and student support services, would need to be made starting in 2027. Delayed or reduced maintenance and improvements to library facilities may occur.



RESOLUTION 26-01
of the
Sno-Isle Intercounty Rural Library District
Board of Trustees

**A RESOLUTION CALLING FOR AN ELECTION
AUTHORIZING THE RESTORATION OF THE LIBRARY
DISTRICT'S REGULAR PROPERTY TAX LEVY TO \$0.47
PER \$1,000 OF ASSESSED VALUE, PROVIDED FOR IN RCW
84.55.050 IN ORDER TO CONTINUE TO PROVIDE THE
CURRENT LEVEL OF LIBRARY SERVICE THROUGHOUT
THE LIBRARY DISTRICT.**

WHEREAS, pursuant to RCW 84.55.050, the Sno-Isle Intercounty Rural Library District (the "*Library District*") may levy regular property taxes in any calendar year in excess of the limit factor provided for in chapter 84.55 RCW when such levy has been authorized by a proposition approved by a majority of the voters of the Library District voting on the proposition at a general or special election within the Library District; and

WHEREAS, in 2018, voters of the Library District approved a property tax levy rate of \$0.47 per \$1,000 of assessed property value to support the Library District's services, however, because state law limits the Library District's annual property tax revenue growth to 1% (plus new construction), and because assessed property values have risen at a faster rate, the current levy rate is now \$0.3039084203 per \$1,000 of assessed value; and

WHEREAS, the Library District projected that the property tax levy rate last approved in 2018 would support library services and operations for seven years and the District has stretched that funding; and

WHEREAS, the Library District continues to experience rising costs and a greater demand for its services; and

WHEREAS, the evolving needs and desires of the public, including on account of advances in technology, mean that the public expects library services, including books, e-books, and other materials and services, in forms that increase costs; and

WHEREAS, the state law limit on the Library District's annual property tax revenue growth of 1% has not kept pace with inflation or increased costs to operate and maintain facilities and provide services; and

WHEREAS, the current levy rate of \$0.3039084203 per \$1,000 of assessed value is insufficient to sustain current library services and operations, continue to grow and enhance services and operations to meet increasing and changing demand, and continue to maintain and improve library facilities; and

WHEREAS, in order to continue to provide the current level of library service throughout the Library District, the Board of Trustees (the "*Board*") of the Library District deems it necessary

for the Library District to restore its regular property tax levy rate to \$0.47 per \$1,000 of assessed value for collection in 2027, and to use the resulting dollar amount of the 2027 levy for the purpose of computing subsequent levy limitations as provided by chapter 84.55 RCW; and

WHEREAS, such restoration of the Library District's regular property tax levy would provide funding to enable the Library District to maintain, grow and enhance library services and operations, including staffing, book collections and other materials, open hours of operation for all 23 community libraries throughout the Library District, online services, bookmobile services and student support services, and to enable the Library District to continue to maintain and improve library facilities; and

WHEREAS, without such funding from restoration of the Library District's regular property tax levy, the Library District will need to reduce all such current library services starting in 2027, and would not be able to fund additional growth and enhancement in library services and operations, and delayed or reduced maintenance and improvements to library facilities may occur; and

WHEREAS, such restoration of the regular property tax levy is estimated to increase the property tax amount for a home valued at \$748,100 (the average home cost in Snohomish County within the Library District) by approximately \$124.25 per year or \$10.35 per month, and for a home valued at \$640,150 (the average home cost in Island County) by \$106.32 per year or \$8.86 per month; and

WHEREAS, the Board deems it necessary to submit to the voters of the Library District the proposition of whether or not the Library District shall levy regular property taxes for collection in 2027 in excess of the limit factor provided for in chapter 84.55 RCW;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE SNO-ISLE INTERCOUNTY RURAL LIBRARY DISTRICT AS FOLLOWS:

1. The Board hereby finds and declares that, in order to continue to provide the current levels of library service and operations throughout the Library District, including to continue growth and enhancement of library services and maintenance and improvement of facilities, it is necessary for the Library District to restore its regular property tax levy rate to \$0.47 per thousand dollars of assessed value for collection in 2027. Thereafter, the resulting dollar amount of the 2027 levy would be used for the purpose of computing subsequent levy limitations as provided by chapter 84.55 RCW. By law, such proposition must be submitted to the voters of the Library District for their approval or rejection. If such proposition is approved by the requisite number of voters, the Library District will be authorized to so act.

2. The Board hereby requests the Auditors of Snohomish County and Island County, as *ex officio* supervisors of elections in their respective counties, to assume jurisdiction of and to call and conduct a special election in the Library District in conjunction with the primary election to be held on August 4, 2026, to submit to the voters of the Library District such proposition in substantially the following form:

SNO-ISLE INTERCOUNTY RURAL LIBRARY DISTRICT
PROPOSITION NO. 1
REGULAR PROPERTY TAX LEVY LID LIFT
FOR SUPPORT OF PUBLIC LIBRARY SERVICES

The Board of Trustees of Sno-Isle Intercounty Rural Library District adopted Resolution No. [] concerning its regular property tax levy. This proposition would authorize the District to restore its regular property tax levy rate to \$0.47 per \$1,000 of assessed value for collection in 2027, in order to provide continued funding for library services, operations and maintenance throughout the District. The resulting dollar amount of the 2027 levy would be used for the purpose of computing subsequent levy limitations as provided by chapter 84.55 RCW. Should this proposition be approved?

YES

NO

3. The Board finds and declares it to be in the best interests of the Library District to have information regarding the aforesaid proposition included in the local voters' guides to be prepared in Snohomish and Island Counties, and authorizes the appropriate costs thereof to be charged to and paid by the Library District, and further authorizes and directs the Executive Director to provide such information to the Auditors of Snohomish County and Island County and to take such other actions as may be necessary or appropriate to that end.

4. If any one or more of the provisions of this resolution shall be declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining provisions of this resolution, and this resolution shall be construed and enforced as if such unconstitutional or invalid provisions had not been contained herein.

5. The Executive Director is hereby authorized and directed to deliver a certified copy of this resolution to the Auditors of Snohomish County and Island County not later than May 1, 2026.

6. This resolution shall become effective immediately upon its adoption.

Passed in regular session this __ day of _____, 2026.

The Board hereby certifies that the foregoing resolution was adopted at a meeting held on _____, 2026, 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 Intercounty Rural Library District

Board of Trustees

Jennifer DePrey, President

Michael Adams, Vice President

Griselda Guevara-Cruz, Secretary

Kay Crull

Jessica Fleming

Ryan May

Rose Olson



Memo

Date: March 23, 2026

To: Sno-Isle Libraries Board of Trustees

From: Eric Howard, Executive Director

Re: Authorization to establish a new Bank of America account, close an existing account, and adopt an imprest balance on the new account.

Recommendation

Adopt Resolution 26-02 authorizing the establishment of the new Bank of America account to be titled *Lost Materials Payments/Refunds*, the future closure of the existing account *Credit Debit card*, and adoption of a \$2,000 imprest fund balance for the new account.

Background

Some customers use a credit card to pay for lost materials (e.g., books, DVDs, etc.). Additionally, customers who paid with a credit card but later found and returned the materials within the return window will have their credit card refunded. Both credit card payment and refund transactions are processed by PayPal, a third-party payment processor that transmits payments to and refunds from the existing *Credit Debit card* account daily.

The Board of Trustees adopted a \$2,000 imprest balance for the existing *Credit Debit card* account as part of Resolution 12-03 in April 2012. This bank account is only used to receive payment and remit refund transactions from PayPal.

The Library District is upgrading its systems and PayPal will no longer be a supported processor and will be replaced with Comprise/Fiserv.

Discussion

Although the types of transactions occurring in the bank account will be the same in nature, it is best practice not to commingle the transactions when switching from one





Memo

payment processor to another. This results in several efficiencies and benefits, including but not limited to:

- Easier transaction review and testing during initial IT setup and future software updates.
- Easier and cleaner bank reconciliation for the Finance Department.
- Earlier detection and faster correction of issues.
- Reduced risk of unauthorized transactions associated with the former third-party processor.

It is recommended that the Board authorize and approve the following actions:

- Establish a new Bank of America account to be titled *Lost Materials Payments/Refunds*.
- Adopt an imprest fund balance of \$2,000 for the new account, which will come from operations.
- Close the existing Bank of America account *Credit Debit card* once PayPal has been fully replaced and decommissioned and transfer the \$2,000 imprest fund balance to operations.

Approval of this action supports sound financial controls and a smooth transition to the new payment processing system.

Fiscal Impact

There will be minimal staff time required to open and close bank accounts and establish new accounting codes. As noted above, staff time will be saved by segregating the accounts to make regular reconciliation and system implementation testing easier.



Resolution 26-02
of the
Sno-Isle Libraries Board of Trustees

A RESOLUTION OF THE SNO-ISLE INTERCOUNTY RURAL LIBRARY DISTRICT AUTHORIZING THE ESTABLISHMENT OF A NEW BANK OF AMERICA ACCOUNT, THE CLOSURE OF AN EXISTING BANK OF AMERICA ACCOUNT, AND ADOPTING AN IMPREST FUND BALANCE FOR THE NEW ACCOUNT

WHEREAS, Sno-Isle Libraries has an imprest checking account with Bank of America titled *Credit Debit card* to manage credit card transactions processed through the third-party payment processor PayPal, including lost materials payments, fees, and refunds; and

WHEREAS, the Library Board of Trustees authorized the establishment of balances for the checking accounts, imprest petty cash funds, and imprest change funds in Resolution 12-03; and

WHEREAS, Sno-Isle Libraries will be replacing PayPal as its third-party payment processor with Comprise/Fiserv; and

WHEREAS, in accordance with good accounting practices and the advice of the Washington State Auditor, it is the intention of Sno-Isle Libraries to reduce the risk of misappropriation of these funds; and

THEREFORE, IT IS RESOLVED that the Library Board of Trustees authorizes the establishment of a new Bank of America checking account titled *Lost Materials Payments/Refunds* to manage transactions processed through Comprise/Fiserv, the new third-party payment processor, and authorizes an orderly closure of the corresponding Bank of America checking account *Credit Debit card* used for PayPal transactions no later than the end of June 30, 2027. Any remaining funds from the closure shall be transferred to the operating account. Furthermore, the new Bank of America checking account shall be maintained at an imprest fund balance of \$2,000, and shall be initially funded from the operating account.

The Board hereby certifies that the foregoing resolution was adopted at a regular and open public meeting held on March 23, 2026, pursuant to notice given as required by law.

Jennifer DePrey, President

Michael Adams, Vice President

Griselda Guevara-Cruz, Secretary

Rose Olson, Trustee

Kay Crull, Trustee

Jessica Fleming, Trustee

Ryan May, Trustee

RESOLUTION 12-03
of the
Sno-Isle Libraries Board of Trustees

**A RESOLUTION OF THE SNO-ISLE INTERCOUNTY RURAL LIBRARY DISTRICT
AUTHORIZING BALANCES IN ALL CHECKING ACCOUNTS, IMPREST PETTY
CASH FUNDS AND IMPREST CHANGE FUNDS**

WHEREAS, Sno-Isle Intercounty Rural Library District ("Sno-Isle Libraries") as required by RCW 27.12.160 has designated the Snohomish County Treasurer to act as treasurer for the District; and

WHEREAS, Sno-Isle Libraries, by agreement with the Snohomish County Treasurer, may act as its own fiscal agent to issue checks and ACH deposits by using outside checking accounts; and

WHEREAS, pursuant to RCW 27.12.210(10), the Library Board of Trustees is authorized to undertake all actions necessary for the orderly and efficient management and control of the Library; and

WHEREAS, Sno-Isle Libraries maintains checking accounts, imprest petty cash funds, and imprest change funds to meet the day to day business needs of Sno-Isle Libraries; and

WHEREAS, in accordance with good accounting practices and the advice of the Washington State Auditor it is the intention of Sno-Isle Libraries to reduce the risk of misappropriations from these funds;

NOW, THEREFORE BE IT RESOLVED that the Sno-Isle Libraries Board of Trustees authorizes the establishment of balances as follows:

- Checking and Imprest Bank Accounts

Bank of America Depository Account	\$40,000.00
Bank of America HRA Account	\$ 0.00
Bank of America Credit / Debit Card Account	\$2,000.00
Bank of America Payroll Account	\$ 0.00
Union Bank Depository Account	\$ 500.00
Union Bank Refunds Account	\$ 1,500.00

- Petty Cash Funds

Service Center	\$ 1,200.00
Community Libraries	\$ 1,670.00

- Change Funds

Service Center	\$ 10,000.00
Community Libraries	\$ 30,000.00

Passed in a regular session this 23rd day of APRIL 2012.

The Board of Trustees hereby certifies that the foregoing resolution was adopted at a meeting held on APRIL 23, 2012 pursuant to notice given as required by law at which 5 members of the Board were present and which a majority voted in favor of said resolution there being 5 votes in favor, 0 votes against and 0 votes abstaining.

Sno-Isle Libraries
Board of Trustees

Jacquelyn M. DeFazio
President

[Signature]
Secretary

Mark Albrecht

Christina [Signature]

Alanna [Signature]

[Signature]

Director of Finance

REPORT TO THE BOARD

March 23, 2026

Purpose

The purpose of this board report is to summarize the Board of Trustees' governance responsibilities related to audits conducted by the Washington State Auditor's Office (SAO) and how those audits relate to Sno-Isle Libraries' system of internal controls.

Background

Sno-Isle Libraries operates as an Intercounty Rural Library District under Chapter 27.12 of the Revised Code of Washington (RCW). Under RCW 27.12.210, the Board of Trustees is responsible for the governance, control, and management of the intercounty rural library district.

As a local government and special purpose district, Sno-Isle Libraries is subject to audits conducted by the Washington State Auditor's Office. RCW 43.09.260 requires the State Auditor to examine the financial affairs of local governments, while RCW 43.09.230 requires local governments to file annual financial reports with the State Auditor within 150 days following the close of each fiscal year.

Library capital projects may also involve a Library Capital Facility Area (LCFA), authorized under Chapter 27.15 RCW. LCFAs are separate governmental entities created to finance library capital improvements and are also subject to audit by the State Auditor's Office.

These audits provide independent oversight to ensure public funds are safeguarded, financial reporting is accurate, and Sno-Isle Libraries complies with applicable laws, regulations, and policies.

Types of Audits

Financial Audit

A financial audit evaluates whether Sno-Isle Libraries' financial statements fairly present its financial position and results of operations in accordance with applicable accounting standards. Auditors review accounting records, financial reporting processes, and internal controls related to financial reporting.

Accountability Audit

An accountability audit examines whether Sno-Isle Libraries complied with state laws, regulations, and its own policies and procedures. These audits focus on safeguarding public funds, the proper use of public resources, and whether internal controls exist to prevent fraud, waste, or misuse.



Single Audit (when applicable)

If Sno-Isle Libraries expends \$750,000 or more in federal funds in a fiscal year, a Single Audit may be required under federal Uniform Guidance. This audit evaluates compliance with federal grant requirements and internal controls over federal program expenditures.

Audit Cycle Overview

The audit schedule for Sno-Isle Libraries generally follows the pattern below:

Entity	Audit Type	Frequency
Sno-Isle Libraries	Financial Audit	Annually
Sno-Isle Libraries	Single Audit (if applicable)	Annually when federal threshold is met
Sno-Isle Libraries	Accountability Audit	Every other year
Library Capital Facility Area (LCFA)	Financial / Accountability Audit	Typically every other year

The State Auditor's Office may adjust audit scope or timing based on risk assessments, funding sources, or operational changes.

Board Governance Responsibilities

The Board of Trustees serves as the governing body of Sno-Isle Libraries and holds fiduciary responsibility for oversight of public resources. While management is responsible for day-to-day financial operations and implementation of internal controls, the Board provides governance oversight to ensure appropriate systems and policies are in place.

Management vs. Board: Clear Roles

To support effective oversight and preserve appropriate governance boundaries, it is important to distinguish between the Board's role in setting direction and monitoring outcomes and management's role in executing day-to-day operations and implementing internal controls.

- **The Board:** sets expectations, adopts policy, asks oversight questions, reviews SAO results, and monitors corrective actions to closure.
- **Management:** runs operations, maintains internal controls, coordinates with the SAO, implements corrective actions, and reports progress with supporting evidence.

Key responsibilities include:

- Adopting policies that promote financial accountability and compliance with state law.
- Providing oversight of Sno-Isle Libraries financial management practices.
- Reviewing audit reports issued by the State Auditor's Office.
- Ensuring corrective action plans are implemented when audit findings occur.
- Supporting transparency and accountability to the public.

Tone at the Top

The State Auditor's Office emphasizes that governing boards play a critical role in establishing the "tone at the top." This refers to the leadership example set by governing officials that promotes ethical conduct, accountability, and responsible stewardship of public funds.

By demonstrating active oversight, reviewing financial information, and asking informed questions, the Board helps reinforce an organizational culture that values transparency and strong internal controls.

Internal Controls

Internal controls are the policies and procedures designed to ensure:

- Public assets are safeguarded.
- Financial transactions are properly authorized and recorded.
- Financial reporting is reliable and accurate.
- Operations comply with applicable laws, regulations, and board policies.

Management is responsible for designing and implementing internal controls. The Board supports these controls through policy oversight, review of financial information, and monitoring of audit results.

Understanding Audit Results

Audit reports may contain several types of results or communications:

No Findings

A report with no findings indicates the auditors did not identify significant issues with compliance, internal controls, or financial reporting during the audit period.

Recommendations (No Formal Finding)

Auditors may issue recommendations to strengthen internal controls or improve operational practices. These observations are generally lower risk and do not rise to the level of a formal audit finding.

Audit Findings

A finding is issued when auditors identify a significant issue involving noncompliance with laws or regulations, weaknesses in internal controls, or other matters that require corrective action. Findings require a formal response and corrective action plan from management.

Reviewing Audit Reports

When reviewing audit reports, trustees may focus on several key areas:

- Whether the audit resulted in findings or recommendations.
- Management's response and planned corrective actions.

- Trends or recurring issues across audit periods.
- Auditor recommendations related to internal controls or compliance.
- Confirmation that financial reporting is accurate and transparent.

Trustee Quick Guide: When Reviewing an SAO Audit Report

Trustees may find it helpful to focus on five key questions:

1. Did the auditors identify any **findings** or areas of concern?
2. If findings were identified, **what corrective actions** has management proposed?
3. Are there **repeat findings** from previous audits that may indicate ongoing risk?
4. Did the auditors identify **weaknesses in internal controls**?
5. Does the report confirm that Sno-Isle Libraries is **using public funds appropriately and in compliance with laws and policies**?

Governance and Audit Oversight Framework

Board of Trustees

↓ (Governance and Policy Oversight)

Executive Leadership/Management

↓ (Implements Financial Management Practices)

Internal Controls and Financial Processes

↓ (Safeguard Public Resources)

Independent Audit by State Auditor's Office

↓ (Public Reporting and Transparency)

Community Trust and Accountability

Why This Matters to Trustees

Strong governance and engagement with the audit process help ensure that public funds are used responsibly, risks are identified early, and Sno-Isle Libraries maintains the confidence of the communities it serves. Active oversight by the Board strengthens internal controls, supports transparency, and reinforces Sno-Isle Libraries' commitment to responsible stewardship of public resources.

Audit Overview for Trustees

Types of Audits

 <p>Financial Statement Audit</p> <ul style="list-style-type: none"> Review financial statements. 	 <p>Accountability Audit</p> <ul style="list-style-type: none"> Check compliance with laws & policies. 	 <p>Single Audit (if Federal Funds)</p> <ul style="list-style-type: none"> Review federal grant compliance. 	 <p>LCFA Audit</p> <ul style="list-style-type: none"> Audit Library Capital Facility Areas.
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Audit Cycle

Entity	Frequency
Sno-Isle Libraries:	Financial & Single Audit (Annual)
Sno-Isle Libraries:	Accountability Audit (Every Other Year)
Library Capital Facility Area (LCFA):	Financial/Accountability Audit (Every Other Year)

Board Responsibilities



Trustee's Role in Reviewing Audits:

- ✓ Are there any *findings or concerns*?
- ✓ What are the *corrective actions*?
- ✓ Are there *repeat findings*?
- ✓ Are there *internal control weaknesses*?
- ✓ Is *public fund use appropriate*?

Financial Update

FINANCE DEPARTMENT

March 23, 2026

EXECUTIVE SUMMARY

Financial performance through February remains consistent with the adopted 2026 budget. Revenue reflects expected early-year seasonality, while expenditures remain below the monthly pacing benchmark primarily due to timing of materials purchases and training expenses. Capital spending remains aligned with the Lake Stevens Library project schedule.

Year-to-date revenue is approximately **\$0.5M** below budget, while expenditures remain **\$3.0M** under budget.

FINANCIAL HIGHLIGHTS – FEBRUARY 2026

- **Revenue:** \$1.7M year-to-date, approximately **\$0.5M below budget**, reflecting normal early-year tax collection timing.
- **Expenditures:** \$10.5M year-to-date, **\$3.0M under** budget, primarily due to timing of materials purchases and training expenditures.
- **Investment Income:** Earnings remain stable and balances in the investment account continue to grow.
- **Capital Projects:** Spending remains aligned with the Lake Stevens Library project schedule.

YEAR-TO-DATE FINANCIAL SUMMARY

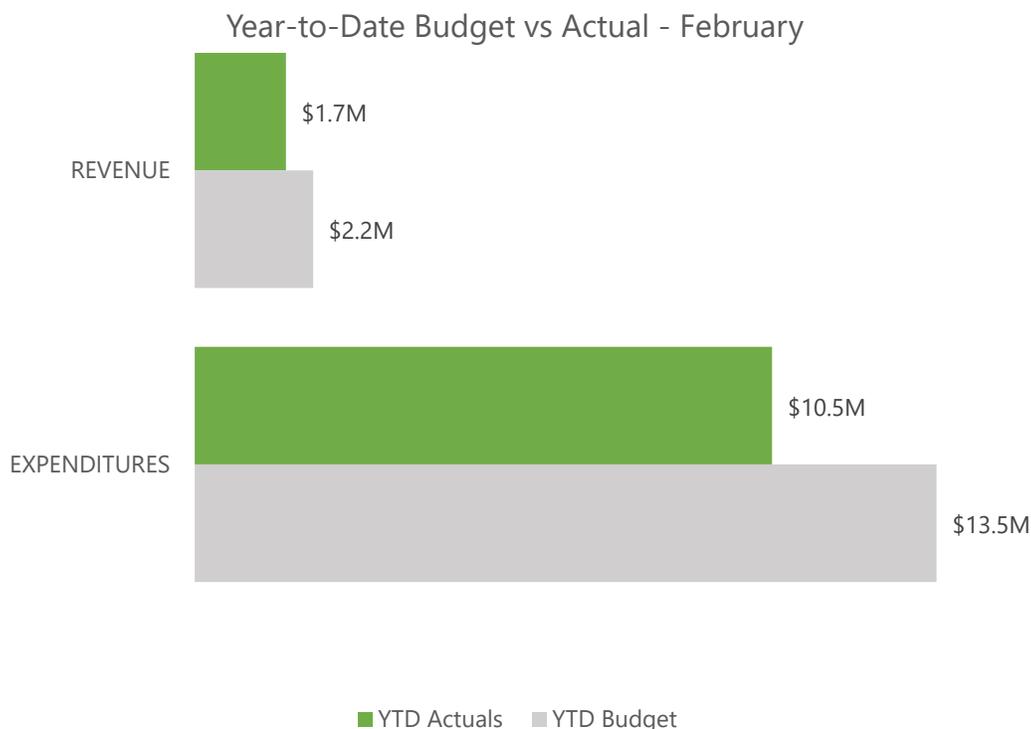
As of **February 28, 2026:**

- **Year-to-date revenue:** \$1.7M compared to a budget of \$2.0M.
- **Year-to-date expenditures:** \$10.5M compared to a budget of \$13.5M.

Early in the year, the year-to-date results often provide a clearer picture of financial performance than single-month comparisons due to timing of receipts and expenditures.



The chart below illustrates the year-to-date comparison between actual and budgeted revenue and expenditures.



MONTHLY REVENUE SUMMARY

Total revenues for February were **\$1.2M** compared to a monthly budget of **\$1.4M**, reflecting normal timing differences in revenue receipts early in the year.

Revenue highlights include:

- **Property tax receipts:** \$751K compared to a budget of \$790K.
- **Timber tax, Leasehold Excise Tax, and Department of Natural Resources revenue:** \$136K compared to the February budget of \$154K.
- **Investment interest:** \$208K compared to a budget of \$135K. While interest rates remained stable, investment balances were higher than anticipated, resulting in earnings exceeding the budgeted amount.
- **Print/copy services, city contract fees, lost materials, and donations:** \$17K compared to a budget of \$135K, reflecting the timing of city contract billings and Foundation support that is sometimes provided through direct payment of expenses rather than cash contributions. Donations from the Foundation and Friends of the Library totaled \$3K. Some Foundation



support is provided through direct payment of expenses and is reflected in the quarterly cost-benefit analysis rather than monthly revenue totals.

- **Other revenue:** \$80K compared to a budget of \$42K.

MONTHLY EXPENDITURES SUMMARY

Total expenditures for February were **\$4.7M compared to a monthly budget of \$6.7M**, primarily reflecting timing differences in materials purchases and training expenditures.

Major expenditure categories include:

- **Salaries and benefits:** \$3.8M compared to a budget of \$4.0M.
- **Collection materials:** \$418K compared to a budget of \$732K, primarily reflecting timing of vendor invoicing and materials purchases.
- **Employee training:** \$15K compared to a budget of \$47K.
- **Capital expenditures:** \$630K compared to a budget of \$619K, primarily related to the Lake Stevens Library project.
- **All other expenditures:** \$949K compared to a budget of \$1.3M.

BUDGET ALLOCATION METHODOLOGY

For comparative reporting, one-twelfth of the annual adopted budget is allocated to each month. Property Tax and Forest Excise Tax are allocated based on a three-year historical average of monthly collections due to seasonal timing of receipts.

OVERALL FINANCIAL POSITION

The total **2026 adopted budget includes \$75.5M in revenue and \$80.9M in expenditures.**

Overall financial performance through February reflects expected revenue seasonality and controlled spending levels early in the fiscal year. Current trends remain consistent with the adopted 2026 budget. The organization also continues to maintain a stable cash position supporting ongoing operations and capital projects.



Sno-Isle Regional Library System
Statement of Expenditures
Expenditures Summary
From 2/1/2026 Through 2/28/2026
(In Whole Numbers)

	Period Actual	Current Period Budget - Adopted Budget	YTD Actual	YTD Budget	Annual Budget	% Annual Budget Used
Expenditures						
10.0	3,812,231	4,044,380	7,687,001	8,088,760	48,531,700	15.83%
20.0	417,609	731,630	679,601	1,463,260	8,779,500	7.74%
26.0	240,659	383,070	378,632	766,140	4,595,800	8.23%
35.0	24,293	66,390	31,808	132,780	796,500	3.99%
38.0	71,701	148,490	94,672	296,980	1,781,600	5.31%
41.0	268,537	172,400	296,495	344,800	2,069,300	14.32%
42.0	63,320	82,300	94,231	164,600	987,700	9.54%
43.0	52,007	76,290	68,201	152,580	915,900	7.44%
44.0	63,651	58,170	73,978	116,340	697,600	10.60%
45.0	37,636	49,030	92,454	98,060	588,300	15.71%
46.0	16,005	25,560	31,079	51,120	306,700	10.13%
48.0	15,430	47,330	25,136	94,660	568,000	4.42%
49.0	98,016	216,590	138,869	433,180	2,598,700	5.34%
50.0	12,930	25,000	12,930	50,000	300,000	4.31%
62.0	590,157	445,830	590,157	891,660	5,350,000	11.03%
62.5	39,736	54,170	39,736	108,340	650,000	6.11%
64.0	0	62,500	0	125,000	750,000	0.00%
64.4	0	56,670	164,779	113,340	680,000	24.23%
	<u>5,823,918</u>	<u>6,745,800</u>	<u>10,499,759</u>	<u>13,491,600</u>	<u>80,947,300</u>	<u>12.97%</u>

Sno-Isle Regional Library System
Statement of Revenues
Revenue Summary
From 2/1/2026 Through 2/28/2026
(In Whole Numbers)

	Period Actual	Current Period Budget - Adopted Budget	YTD Actual	YTD Budget	Annual Budget	% Annual Budget Recv'd	
Revenues							
01.0	Property Taxes	750,795	790,330	900,717	940,310	68,756,000	1.31%
02.0	Timber Tax / Sales	136,329	154,000	144,560	203,500	712,200	20.29%
02.5	Grants	0	193,310	36,750	386,620	2,319,600	1.58%
03.0	Print/Copy Services	8,190	7,500	15,939	15,000	90,000	17.71%
04.0	Services/City Contract Fees	0	190	0	380	2,300	0.00%
05.0	Lost Materials Paid	5,982	4,170	11,357	8,340	50,000	22.71%
06.0	Investment Interest	208,438	134,570	425,502	269,140	1,614,800	26.35%
07.0	Donations Private Sources	3,025	123,070	33,191	246,140	1,476,850	2.24%
08.0	Other Revenue	79,709	41,670	90,703	83,340	500,000	18.14%
	Total Revenues	<u>1,192,469</u>	<u>1,448,810</u>	<u>1,658,718</u>	<u>2,152,770</u>	<u>75,521,750</u>	<u>2.20%</u>



March 2026 Calendar

COMMITTEE MEETING

JANUARY

President

- Committee appointments

FEBRUARY

Executive

- Trustee employee recognition award review
- Trustee appointment criteria
- 2026 Organizational and Leadership outcomes
- 2026 Conferences for Trustees

MARCH

Library Services

- Policies: *Customer Use of Library Spaces; Meeting Room; Art in Public Spaces*

Management

- Board retreat planning

APRIL

Executive

- Executive Director quarterly check-in
- Trustee vacancy process (information)

OPEN MEETING

Special Meeting (January 8)

- Board action - Joint levy certification

Regular Meeting (January 26)

- *Discussion* - 2026 Board of Trustees calendar

Regular Meeting (February 23)

- *Staff presentation* – *Levy Lid Lift*
- *Staff presentation* – *Capital Framework and Facilities Update*

Regular Meeting (March 23)

- *Staff presentation* – *Audit Review Report*
- *Staff presentation* – *Overview for the Strategic Planning Process*
- *Board action* – *Resolution: Authorizing levy election*
- *Board action* – *Resolution: Establishing new bank account*

Regular Meeting (April 27)

- *Staff presentation* – *Summer Reading Program Preview*
- *Staff presentation* – *Early Learning*
- *Staff presentation* – *Internal Controls: Oversight Responsibilities of the Board*
- *Audit Exit Conference*
- *Board action* – *Resolution: Establishing a Yes/No Committee for the Levy Election*





March 2026 Calendar

COMMITTEE MEETING

MAY

President

- Trustee Nominating Committee appointments

OPEN MEETING

Regular Meeting (May 26)

- Staff presentation – Communication Strategies
- Staff presentation – Partnerships
-
- Board action - Customer Use of Library Spaces Policy
- Board action - Meeting Room Policy
- Board action - Art in Public Spaces Policy

JUNE

Management

- Policies: Business Expense Reimbursement; Debt Management; Unreserved Fund

Regular Meeting (June 22)

- Staff presentation – Collection Update
- Staff presentation – Career Advancement; Enhancing Quality of Life

JULY

Regular Meeting (July 27)

- Staff presentation – Update on Strategic Planning Process
- Staff presentation – Levy education update
- Staff Presentation – Internal Controls: Oversight Responsibilities of the Board

AUGUST

No meetings





March 2026 Calendar

COMMITTEE MEETING

SEPTEMBER

President

- Officer Nominating Committee appointment

Executive

- Executive Director 2027 work plan

OCTOBER

Executive

- Executive Director quarterly review planning

Officer Nominating

- 2027 Officer Nomination

NOVEMBER

DECEMBER

No meetings

OPEN MEETING

Regular Meeting (September 28)

- *Staff presentation - 2027 Budget Introduction*
- *Staff presentation – Internal Controls: Oversight Responsibilities of the Board*
- 2027 Officer Nominating Committee appointment
- Board action - Business Expense Reimbursement Policy
- Board action - Debt Management Policy
- Board action - Unreserved Fund Policy

Regular Meeting (October 26)

- *Staff presentation – Customer Service Overview*
- *Staff presentation – Draft Strategic Plan Overview*
- *Staff presentation - 2027 budget proposal*
- 2027 meeting schedule (first review)
- Officer slate announcement
- Public hearing on 2027 levy
- Board action - Resolution regarding the 2027 levy

Regular Meeting (November 23)

- Board action - Resolution regarding the 2027 budget
- Board action - Resolution regarding the Strategic Plan
- Board action - Election of officers
- Board action - 2027 meeting schedule adoption
- Board action - Executive Director review





March 2026 Calendar

SILCON and Employee Recognition Event (April 30)

- Trustee presents Trustee Award.
- Trustees are invited to attend.

Staff In-Service Day (November)

- Trustees are invited to attend.

Board and Friends Forum (June 13)

- Trustees are invited to attend.

Other Events

- Washington Library Association Conference. Yakima, WA. April 16-18, 2026
- Public Library Association Conference. Minneapolis, MN. April 1-3, 2026
- American Library Association Conference. Chicago, IL. June 25-29, 2026

