



1300 St. Germain Street West
St. Cloud, MN 56301
320-650-2500 griver.org

Board of Trustees Finance Committee Meeting
Tuesday, March 18, 2025, 5:30 p.m.
St. Cloud Public Library Mississippi Room
Agenda

- | | |
|---|------|
| 1. Call to Order | 5:30 |
| 2. Adoption/Amendment of Agenda | 5:31 |
| 3. Approval of Minutes – February 18, 2025, Meeting (Requested Action – Approve) pg 3 | 5:32 |
| 4. Assign Finance Committee Members to Post-Audit Meeting (verbal) | 5:33 |
| 5. Signatory Share Factor Table Review – 2026 Calculation with 2025 Contributions pg 5 | 5:34 |
| 6. Proposed 2026 Base Budget (Requested Action – Approve) pg 7 | 5:38 |
| 7. 2026 Department Budget Request – MessageBee (Requested Action – Approve) pg 25 | 5:45 |
| 8. Unassigned Fund Balance Spending and Recovery Plan Review pg 27 | 5:49 |
| 9. Next Meeting – April 15, 2025 | 5:54 |
| 10. Adjournment | 5:55 |

**GREAT RIVER REGIONAL LIBRARY
FINANCE COMMITTEE MINUTES
February 18, 2025**

Board President Jayne Dietz called the Great River Regional Library (GRRL) Finance Committee to order on Tuesday, Feb. 18, 2025, at 5:36 p.m. in the St. Cloud Public Library Mississippi Room.

Members Present: Tim Denny, Tina Diedrick, Jayne Dietz, Ed Popp

Members Excused: Tarryl Clark, Gregg Felber, Bobby Kasper

GRRL Staff Present: Amy Anderson, Karen Pundsack, Patricia Waletzko

ADOPTION/AMENDMENT OF AGENDA

Ed Popp made a motion to adopt the agenda as presented. Seconded by Tim Denny, the motion carried unanimously.

APPROVAL OF MINUTES

The November 19, 2024, Finance Committee minutes were approved at the January 21, 2025, Board meeting.

ELECT FINANCE COMMITTEE CHAIRPERSON

Tim Denny nominated Tina Diedrick for Chairperson. Ed Popp seconded the nomination. There being no further nominations, Jayne Dietz closed nominations. All voted to elect Tina Diedrick as Chairperson.

APPOINTMENT OF UNION NEGOTIATIONS COMMITTEE MEMBER

Board President Jayne Dietz appointed Tina Diedrick and Ed Popp to the Union Negotiations Committee.

PROPOSED GRRL 2026 BUDGET PROCESS GUIDELINES

Associate Director – Accounting Amy Anderson reviewed the 2026 Budget Process Guidelines and noted the following:

- The base budget will be developed and presented to the Finance Committee in March.
- Both bargaining unit agreements expire at end of this year.
- A need to identify how to preset a wage increase for the 2026 base budget.
- Legislative changes to the Regional Library Basic Systems Support budget formula will allow GRRL's dollar amount to be known prior to budget approval.
- Department budget requests will also be presented in March for review and approval.

Executive Director Karen Pundsack added that numbers were just received for the GRRL signatory share factor table. She explained how county share contributions would fluctuate even if the 2026 Budget does not change from the 2025 Budget.

Ed Popp made a motion to approve the 2026 Budget Process Guidelines and requested the 2026 Base Budget include the 2025 wage increase levels amounts. Seconded by Tim Denny, the motion carried unanimously.

NEXT MEETING

The next Finance Committee meeting will be Tuesday, Mar. 18, 2025.

ADJOURNMENT

Tina Diedrick adjourned the meeting at 5:49 p.m.

Tina Diedrick, Chair



2026 Signatory Share Factor Table Review

Submitted by Amy Anderson, Associate Director – Accounting

BOARD ACTION REQUESTED

Information
 Discussion
 Action Requested

RECOMMENDATION

Review the updated signatory factor table for the 2026 budgeting cycle.

BACKGROUND INFORMATION

Supporting Documents Attached

- 2026 Signatory Share Factor Table

The three formula inputs of the share factor table are county population estimates, the number of registered users, and the net tax capacity of each signatory. These numbers are updated each year and are the basis for determining each county’s contribution for the GRRL annual budget.

FINANCIAL IMPLICATIONS

Estimated Cost: Funding Source: Budgeted: Yes No N/A

ACTION

Passed Failed Tabled

**Great River Regional Library
2026 Annual Budget
Signatory Share Factor Table**

Formula:		1/3 Population 33%	1/3 Registered Borrowers 33%	1/3 Net Tax Capacity 33%									
Operating \$ 7,406,000													
County	Population	% Population Share	\$ Population Share	Registered Users	% Users Share	\$ Users Share	Net Tax Capacity	% Net Tax Capacity Share	\$ Net Tax Capacity Share	% Total Share	Budget Shares	Per Capita	Levy Rate as share of Tax Capacity
Benton	41,599	8.06%	\$ 199,075	6,587	6.87%	\$ 169,524	\$ 55,158,172	6.53%	\$ 161,261	7.15%	\$ 529,860	\$ 12.74	0.96%
Morrison	34,249	6.64%	163,901	7,255	7.56%	186,716	55,261,248	6.54%	161,563	6.92%	512,179	14.95	0.93%
Sherburne	102,206	19.81%	489,113	17,565	18.31%	452,056	164,430,919	19.47%	480,733	19.20%	1,421,902	13.91	0.86%
Stearns	160,981	31.21%	770,385	30,031	31.31%	772,883	241,810,609	28.64%	706,961	30.38%	2,250,230	13.98	0.93%
Todd	25,673	4.98%	122,860	3,955	4.12%	101,787	43,351,508	5.13%	126,743	4.74%	351,390	13.69	0.81%
Wright	151,149	29.30%	723,333	30,529	31.83%	785,700	284,375,916	33.68%	831,406	31.60%	2,340,439	15.48	0.82%
Total	515,857	100%	\$ 2,468,667	95,922	100%	\$ 2,468,667	\$ 844,388,372	100%	\$ 2,468,667	100%	\$ 7,406,000	\$ 14.36	0.88%
Weight	2023	33.33%		2024			2025						
					33.33%			33.33%					

Capital \$ 35,000													
County	Population	% Population Share	\$ Population Share	Registered Users	% Users Share	\$ Users Share	Net Tax Capacity	% Net Tax Capacity Share	\$ Net Tax Capacity Share	% Total Share	Budget Shares	Per Capita	Levy Rate as share of Tax Capacity
Benton	41,599	8.06%	\$ 941	6,587	6.87%	\$ 801	\$ 55,158,172	6.53%	\$ 762	7.15%	\$ 2,504	\$ 0.06	0.005%
Morrison	34,249	6.64%	775	7,255	7.56%	882	55,261,248	6.54%	764	6.92%	2,421	0.07	0.004%
Sherburne	102,206	19.81%	2,311	17,565	18.31%	2,136	164,430,919	19.47%	2,272	19.20%	6,720	0.07	0.004%
Stearns	160,981	31.21%	3,641	30,031	31.31%	3,653	241,810,609	28.64%	3,341	30.38%	10,634	0.07	0.004%
Todd	25,673	4.98%	581	3,955	4.12%	481	43,351,508	5.13%	599	4.74%	1,661	0.06	0.004%
Wright	151,149	29.30%	3,418	30,529	31.83%	3,713	284,375,916	33.68%	3,929	31.60%	11,061	0.07	0.004%
Total	515,857	100%	\$ 11,667	95,922	100%	\$ 11,667	\$ 844,388,372	100%	\$ 11,667	100%	\$ 35,000	\$ 0.07	0.004%

County	2026 Operating	2026 Capital	2026 Total	County	2025 Operating	2025 Capital	2025 Total	County	Operating Change	Capital Change	Total Change	Total % Change
Benton	\$ 529,860	\$ 2,504	\$ 532,364	Benton	\$ 525,994	\$ 2,486	\$ 528,480	Benton	\$ 3,866	\$ 18	\$ 3,884	0.735%
Morrison	512,179	2,421	514,600	Morrison	512,922	2,424	515,346	Morrison	(743)	(3)	(746)	-0.145%
Sherburne	1,421,902	6,720	1,428,622	Sherburne	1,427,712	6,747	1,434,459	Sherburne	(5,810)	(27)	(5,837)	-0.407%
Stearns	2,250,230	10,634	2,260,864	Stearns	2,249,424	10,631	2,260,055	Stearns	806	3	809	0.036%
Todd	351,390	1,661	353,050	Todd	346,269	1,636	347,905	Todd	5,121	25	5,145	1.479%
Wright	2,340,439	11,061	2,351,500	Wright	2,343,678	11,076	2,354,754	Wright	(3,239)	(15)	(3,254)	-0.138%
Total	\$ 7,406,000	\$ 35,000	\$ 7,441,001	Total	\$7,406,000	\$ 35,000	\$ 7,441,000	Total	\$ -	\$ -	\$ (0)	0.000%



2026 Base Budget Proposal

Submitted by Karen Pundsack, Executive Director
Amy Anderson, Associate Director, Accounting

BOARD ACTION REQUESTED

- Information
 Discussion
 Action Requested

RECOMMENDATION

Review proposed 2026 Base Budget information.

BACKGROUND INFORMATION

Supporting Documents Attached

- 2026 Base Budget Summary
- 2026 Base Budget Detail
- 2026 Base Budget Signatory Factor Table
- 2026 Department Base Budget Estimate Forms

Development of the base budget is an exercise to answer the question, “What level of funding is needed to continue library operations at the current of status-quo level?” The base budget then serves as a starting point for Board discussions on how the final GRRR budget will look. The base budget is not management’s recommendation on what the signatories should spend on library services.

The 2026 Base Budget yields a 0.35% overall increase, or a \$36,730 increase, from 2025. Some of the major changes to this year’s base budget are as follows:

Revenue Changes:

- | | |
|--|-------------|
| 1. RLBS formula funding assumption | (\$ 5,000) |
| 2. Adjustment to the patron receipts line | \$ 10,000 |
| 3. Use of reserves reduced as part of the spend down recovery | (\$ 39,000) |
| 4. Decrease in amount of surplus used to supplant operating budget | (\$ 93,824) |

Expenditure Changes:

- | | |
|---|------------|
| 1. Increase in Personnel budget with wage increase directive | (\$ 5,900) |
| 2. Increase to Cataloging expense due to increased pricing | (\$ 6,105) |
| 3. Increase Mileage Reimbursements due to increased IRS rates | (\$ 3,000) |
| 4. Increase to Software Automation expense due to increased pricing | (\$ 7,000) |

Major Assumptions used in Compiling the 2026 Base Budget:

- 1. Payroll estimates reflect all currently budgeted full- and part-time positions, including vacant positions.
- 2. All operating budget increases are within the criteria outlined in the 2026 Budget Process Guidelines adopted by the Finance Committee on February 18, (listed below).

Great River Regional Library Operating Budget Increase Criteria:

- A. GRRL is required to increase payments to a vendor due to price increases or contractual inflationary measures to continue existing services (i.e. database subscriptions, known medical and dental premiums, insurance rates, software maintenance contracts, etc.)
- B. GRRL is required to increase payments resulting from being a member of a necessary professional organization (American Library Association, Society of Human Resource Management, etc.).
- C. When costs for administrative services have risen due to the number of employees, patrons or mandated legislative costs (i.e. HRIS service charge per employee, minimum wage increases, increase to employer PERA contributions, ACA reporting requirements).
- D. When costs increase for a commodity due to factors outside of GRRL’s control and a base budget, adjustment is necessary to maintain the same level of service as the prior year (i.e. vehicle fuel, equipment costs, IRS mileage rate change).

FINANCIAL IMPLICATIONS

Estimated Cost: Funding Source: Budgeted: Yes No N/A

ACTION

Passed Failed Tabled



2026 Annual Base Budget

Great River Regional Library Board of Trustees

**Great River Regional Library
2026 Base Budget Summary**

Operating Revenue Budget	2023 Actual	2024 Actual	2025 Budget	2026 Base Budget Summary
Signatory Revenue	\$ 7,600,950.00	\$ 7,484,115.00	\$ 7,406,000.00	\$ 7,571,355.00
Non Signatory Revenue	2,813,180.19	3,288,888.15	3,089,544.00	2,960,920.00
Operating Revenue Total	\$ 10,414,130.19	\$ 10,773,003.15	\$ 10,495,544.00	\$ 10,532,275.00
	Dollar Change	\$ 358,872.96	\$ (277,459.15)	\$ 36,731.00
	Percent Change	3.45%	-2.58%	0.35%

Operating Expenditure Budget				
Personnel	\$ 7,646,509.84	\$ 7,722,089.65	\$ 8,443,300.00	\$ 8,449,200.00
Services & Contracts	606,302.00	650,936.53	585,045.00	599,675.00
Commodities	81,178.59	72,856.39	73,700.00	74,700.00
Fleet Vehicles	67,183.73	74,319.81	73,100.00	77,000.00
Library Materials	967,370.00	971,370.00	976,000.00	980,800.00
Equipment	3,000.87	4,320.24	6,000.00	5,500.00
Contingency	337.46	143.40	400.00	400.00
Automation	362,051.74	324,517.61	338,000.00	345,000.00
Operating Expenditure Total	\$ 9,733,934.23	\$ 9,820,553.63	\$ 10,495,545.00	\$ 10,532,275.00
	Dollar Change	\$ 86,619.40	\$ 674,991.37	\$ 36,730.00
	Percent Change	0.89%	6.87%	0.35%

Capital Revenue Budget				
Signatory Capital Revenue Total	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00
	Dollar Change	\$ -	\$ 5,000.00	\$ -
	Percent Change	0.00%	16.67%	0.00%

Capital Expenditure Budget				
Total Capital	\$ 79,504.19	\$ 96,921.94	\$ 35,000.00	\$ 35,000.00
	Dollar Change	\$ -	\$ -	\$ -
	Percent Change	0.00%	0.00%	0.00%

Revenue Budget	\$ 10,567,275.00
Expenditure Budget	\$ 10,567,275.00
Balanced	\$ -

**Great River Regional Library
2026 Base Budget**

Operating Revenue Budget	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
<u>County</u>					
Benton	555,284.00	537,890.00	525,994 00	15,696.00	541,690 00
Morrison	525,918.00	517,025.00	512,922 00	10,693.00	523,615 00
Sherburne	1,458,405.00	1,458,316.00	1,427,712 00	25,937.00	1,453,649 00
Stearns	2,368,582.00	2,300,524.00	2,249,424 00	51,047.00	2,300,471 00
Todd	356,739.00	348,368.00	346,269 00	12,966.00	359,235 00
Wright	2,336,022.00	2,321,992.00	2,343,678 00	49,016.00	2,392,694 00
Subtotal - Signatory	\$ 7,600,950.00	\$ 7,484,115.00	\$ 7,406,000.00	\$ 165,354.00	\$ 7,571,355.00
	Dollar Change	\$ (116,835.00)	\$ (78,115.00)		\$ 165,355.00
	Percent Change	-1.54%	-1.04%		2.23%

Non-Signatory	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
FY State Aid - RLBS	1,673,974.56	1,912,811.29	1,891,100 00	(5,000.00)	1,886,100 00
St. Cloud Reimbursement	49,668.18	89,355.13	92,000 00	3,000.00	95,000 00
City of Sartell	18,500.00	20,825.06	20,500 00	1,200.00	21,700 00
Unassigned Fund Balance (Surplus designation)	313,860.00	407,350.00	389,000 00	(39,000.00)	350,000 00
Unassigned Fund Balance (Spend down plan)	230,000.00	200,711.00	233,744 00	(93,824.00)	139,920 00
Patron Receipts	114,749.75	124,005.64	110,000 00	10,000.00	120,000 00
Interest	383,975.85	515,718.75	325,000 00	-	325,000 00
ILL Delivery	6,200.00	6,200.00	6,200 00	-	6,200 00
Minitex Last Mile Grant	7,000.00	7,000.00	7,000 00	-	7,000 00
Revenue Fund	15,251.85	4,911.28	15,000 00	(5,000.00)	10,000 00
Sub Total - Non Signatory	\$ 2,813,180.19	\$ 3,288,888.15	\$ 3,089,544.00	\$ (128,624.00)	\$ 2,960,920.00
	Dollar Change	\$ 475,707.96	\$ (199,344.15)		\$ (128,624.00)
	Percent Change	16.91%	-6.06%		-4.16%

Operating Revenue Total	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
	\$ 10,414,130.19	\$ 10,773,003.15	\$ 10,495,544.00	\$ 36,730.00	\$ 10,532,275.00
	Dollar Change	\$ 358,872.96	\$ (277,459.15)		\$ 36,731.00
	Percent Change	3.45%	-2.58%		0.35%

**Great River Regional Library
2026 Base Budget**

Capital Revenue Budget	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
County					
Benton	2,192.00	2,156.00	2,486.00	18.00	2,504.00
Morrison	2,076.00	2,072.00	2,424.00	(3.00)	2,421.00
Sherburne	5,756.00	5,846.00	6,747.00	(27.00)	6,720.00
Stearns	9,348.00	9,222.00	10,631.00	3.00	10,634.00
Todd	1,408.00	1,396.00	1,637.00	24.00	1,661.00
Wright	9,219.00	9,308.00	11,076.00	(15.00)	11,061.00
Capital Revenue Total	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	\$ -	\$ 35,000.00
	Dollar Change	\$ -	\$ 5,000.00		\$ -
	Percent Change	0.00%	16.67%		0.00%

Operating & Capital Revenue Total	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
Total	\$ 10,444,130.19	\$ 10,803,003.15	\$ 10,530,544.00	\$ 36,730.00	\$ 10,567,275.00
	Dollar Change	\$ 358,872.96	\$ (272,459.15)		\$ 36,731.00
	Percent Change	3.44%	-2.52%		0.35%

**Great River Regional Library
2026 Base Budget**

Operating Expenditure Budget					
4100 Personnel	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
Subtotal Personnel	\$ 7,646,509.84	\$ 7,722,089.65	\$ 8,443,300.00	\$ 5,900.00	\$ 8,449,200.00
Total - Personnel	\$ 7,646,509.84	\$ 7,722,089.65	\$ 8,443,300.00	\$ 5,900.00	\$ 8,449,200.00
			Dollar Change		\$ 5,900.00
			Percent Change		0.07%

4200 Services and Contracts	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
210 Regional Board Meetings	5,885.83	8,418.41	6,800.00	400.00	7,200.00
211 Staff Development Services	21,377.39	14,645.56	24,500.00	-	24,500.00
213 All Staff Day Training	9,571.37	7,360.31	7,300.00	-	7,300.00
220 Library Memberships	2,987.95	4,414.97	4,000.00	-	4,000.00
235 Patron Contact Services	71,849.14	70,564.62	60,000.00	-	60,000.00
240 GRRL Building Maint./Lease	110,196.26	168,972.44	105,000.00	3,000.00	108,000.00
246 Insurance	40,439.00	41,951.00	43,250.00	1,450.00	44,700.00
248 Catalog Services	117,077.90	93,878.37	100,000.00	6,105.00	106,105.00
250 Audit	21,730.00	24,365.00	25,000.00	2,000.00	27,000.00
253 Public Licensing Services	4,587.00	4,818.00	4,820.00	-	4,820.00
260 Telephone Services	30,461.13	30,180.08	31,000.00	(500.00)	30,500.00
265 Delivery Services	2,004.24	2,055.26	2,275.00	75.00	2,350.00
271 Equipment Contracts & Repair	29,787.21	27,601.36	31,000.00	-	31,000.00
280 Communications & Marketing	32,158.78	29,991.33	31,000.00	-	31,000.00
288 Sales Tax	4,310.00	4,299.00	4,400.00	100.00	4,500.00
290 HRIS/Payroll Services	83,125.07	96,794.45	86,200.00	-	86,200.00
291 Legal Services	11,600.02	13,785.49	12,000.00	2,000.00	14,000.00
293 System Directors Fund	7,153.71	6,840.88	6,500.00	-	6,500.00
Total Services & Contracts	\$ 606,302.00	\$ 650,936.53	\$ 585,045.00	\$ 14,630.00	\$ 599,675.00
			Dollar Change		\$ 14,630.00
			Percent Change		2.50%

Operating Expenditure Budget					
4300 Commodities	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
310 Supplies	64,887.45	58,223.20	59,700.00	-	59,700.00
330 Postage	16,291.14	14,633.19	14,000.00	1,000.00	15,000.00
Total Commodities	\$ 81,178.59	\$ 72,856.39	\$ 73,700.00	\$ 1,000.00	\$ 74,700.00
			Dollar Change		\$ 1,000.00
			Percent Change		1.36%

**Great River Regional Library
2026 Base Budget**

4400 Fleet Vehicles	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
420 Fleet Vehicle Fuel	23,008.98	26,872.74	27,000 00	1,000.00	28,000 00
430 Fleet Vehicle Insurance	3,471.70	3,365.00	3,600 00	(100.00)	3,500 00
440 Fleet Repairs & Maint.	10,308.33	9,673.91	11,500 00	-	11,500 00
460 Mileage Reimbursements	30,394.72	34,408.16	31,000 00	3,000.00	34,000 00
Total Vehicle	\$ 67,183.73	\$ 74,319.81	\$ 73,100.00	\$ 3,900.00	\$ 77,000.00
			Dollar Change		\$ 3,900.00
			Percent Change		5.34%

4500 Library Materials	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
510 Print	519,638.86	528,534.42	540,000 00	(5,000.00)	535,000 00
520 Periodicals	51,773.66	51,024.63	52,000 00	-	52,000 00
540 Media	67,361.63	57,321.73	70,000 00	(10,000.00)	60,000 00
560 Electronic Services	328,595.85	334,489.22	314,000 00	19,800.00	333,800 00
Total Library Materials	\$ 967,370.00	\$ 971,370.00	\$ 976,000.00	\$ 4,800.00	\$ 980,800.00
			Dollar Change		\$ 4,800.00
			Percent Change		0.49%

Operating Expenditure Budget

4600 Equipment	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
610 Operating Equipment	1,169.86	3,082.35	4,500 00	(500.00)	4,000 00
630 Small Equipment	1,831.01	1,237.89	1,500 00	-	1,500 00
Total Equipment	\$ 3,000.87	\$ 4,320.24	\$ 6,000.00	\$ (500.00)	\$ 5,500.00
			Dollar Change		\$ (500.00)
			Percent Change		-8.33%

4700 Contingency	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
910 Contingency	337.46	143.40	400 00	-	400 00
Total Contingency	\$ 337.46	\$ 143.40	\$ 400.00	\$ -	\$ 400.00
			Dollar Change		\$ -
			Percent Change		0.00%

**Great River Regional Library
2026 Base Budget**

Operating Expenditure Budget					
4800 Automation	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
932 Maintenance	190,824.32	194,115.89	170,000.00	7,000.00	177,000.00
933 Equipment	103,693.25	75,692.05	95,000.00	-	95,000.00
935 Professional Services	-	3,155.00	2,000.00	-	2,000.00
936 Software	67,534.17	51,554.67	71,000.00	-	71,000.00
Total Automation	\$ 362,051.74	\$ 324,517.61	\$ 338,000.00	\$ 7,000.00	\$ 345,000.00
			Dollar Change		\$ 7,000.00
			Percent Change		2.07%

Total Operating Expenditure Budget	\$ 9,733,934.23	\$ 9,820,553.63	\$ 10,495,544.00	\$ 36,730.00	\$ 10,532,275.00
			Dollar Change		\$ 36,731.00
			Percent Change		0.35%

Revenue Budget		\$ 10,532,275.00
Expenditure Budget		\$ 10,532,275.00
Balanced		\$ -

Capital Expenditure Budget					
5000 Capital	2023 Actual	2024 Actual	2025 Budget	Incr/Decr 2026 to 2025	2026 Base Budget
710 Automation	-	10,736.52		-	
720 Branch Development	16,031.44	28,022.22		-	
730 Equipment	-	16,163.20		-	
740 Fleet Vehicle	63,472.75	42,000.00	35,000.00	-	35,000.00
Total Capital	\$ 79,504.19	\$ 96,921.94	\$ 35,000.00	\$ -	\$ 35,000.00
			Dollar Change		\$ -
			Percent Change		0.00%

Total Operating & Capital Expenditure Budget	\$ 9,813,438.42	\$ 9,917,475.57	\$ 10,530,544.00	\$ 36,730.00	\$ 10,567,275.00
			Dollar Change		\$ 36,731.00
			Percent Change		0.35%

Revenue Budget		\$ 10,567,275.00
Balanced		\$ -

**Great River Regional Library
2026 Base Budget
Signatory Share Factor Table**

Formula:		1/3 Population 33%	1/3 Registered Borrowers 33%	1/3 Net Tax Capacity 33%										
Operating \$ 7,571,355														
County	Population	% Population Share	\$ Population Share	Registered Users	% Users Share	\$ Users Share	Net Tax Capacity	% Net Tax Capacity Share	\$ Net Tax Capacity Share	% Total Share	Budget Shares	Per Capita	Levy Rate as share of Tax Capacity	
Benton	41,599	8.06%	\$ 203,519	6,587	6.87%	\$ 173,309	\$ 55,158,172	6.53%	\$ 164,862	7.15%	\$ 541,690	\$ 13.02	0.98%	
Morrison	34,249	6.64%	167,560	7,255	7.56%	190,885	55,261,248	6.54%	165,170	6.92%	523,615	15.29	0.95%	
Sherburne	102,206	19.81%	500,034	17,565	18.31%	462,149	164,430,919	19.47%	491,466	19.20%	1,453,649	14.22	0.88%	
Stearns	160,981	31.21%	787,585	30,031	31.31%	790,140	241,810,609	28.64%	722,746	30.38%	2,300,471	14.29	0.95%	
Todd	25,673	4.98%	125,603	3,955	4.12%	104,059	43,351,508	5.13%	129,573	4.74%	359,235	13.99	0.83%	
Wright	151,149	29.30%	739,483	30,529	31.83%	803,243	284,375,916	33.68%	849,969	31.60%	2,392,694	15.83	0.84%	
Total	515,857	100%	\$ 2,523,785	95,922	100%	\$ 2,523,785	\$ 844,388,372	100%	\$ 2,523,785	100%	\$ 7,571,355	\$ 14.68	0.90%	
Weight	2023 33.33%			2024 33.33%			2025 33.33%							

Capital \$ 35,000														
County	Population	% Population Share	\$ Population Share	Registered Users	% Users Share	\$ Users Share	Net Tax Capacity	% Net Tax Capacity Share	\$ Net Tax Capacity Share	% Total Share	Budget Shares	Per Capita	Levy Rate as share of Tax Capacity	
Benton	41,599	8.06%	\$ 941	6,587	6.87%	\$ 801	\$ 55,158,172	6.53%	\$ 762	7.15%	\$ 2,504	\$ 0.06	0.005%	
Morrison	34,249	6.64%	775	7,255	7.56%	882	55,261,248	6.54%	764	6.92%	2,421	0.07	0.004%	
Sherburne	102,206	19.81%	2,311	17,565	18.31%	2,136	164,430,919	19.47%	2,272	19.20%	6,720	0.07	0.004%	
Stearns	160,981	31.21%	3,641	30,031	31.31%	3,653	241,810,609	28.64%	3,341	30.38%	10,634	0.07	0.004%	
Todd	25,673	4.98%	581	3,955	4.12%	481	43,351,508	5.13%	599	4.74%	1,661	0.06	0.004%	
Wright	151,149	29.30%	3,418	30,529	31.83%	3,713	284,375,916	33.68%	3,929	31.60%	11,061	0.07	0.004%	
Total	515,857	100%	\$ 11,667	95,922	100%	\$ 11,667	\$ 844,388,372	100%	\$ 11,667	100%	\$ 35,000	\$ 0.07	0.004%	

County	2026			County	2025			County	Operating			Total % Change
	Operating	2026 Capital	2026 Total		Operating	2025 Capital	2025 Total		Change	Capital Change	Total Change	
Benton	\$ 541,690	\$ 2,504	\$ 544,195	Benton	\$ 525,994	\$ 2,486	\$ 528,480	Benton	\$ 15,696	\$ 18	\$ 15,715	2.974%
Morrison	523,615	2,421	526,035	Morrison	512,922	2,424	515,346	Morrison	10,693	(3)	10,689	2.074%
Sherburne	1,453,649	6,720	1,460,369	Sherburne	1,427,712	6,747	1,434,459	Sherburne	25,937	(27)	25,910	1.806%
Stearns	2,300,471	10,634	2,311,105	Stearns	2,249,424	10,631	2,260,054	Stearns	51,047	3	51,051	2.259%
Todd	359,235	1,661	360,896	Todd	346,269	1,636	347,905	Todd	12,966	25	12,991	3.734%
Wright	2,392,694	11,061	2,403,755	Wright	2,343,678	11,076	2,354,754	Wright	49,016	(15)	49,001	2.081%
Total	\$ 7,571,355	\$ 35,000	\$ 7,606,355	Total	\$ 7,406,000	\$ 35,000	\$ 7,441,000	Total	\$ 165,355	\$ -	\$ 165,356	2.222%

**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Accounting
Submitted By: Amy Anderson, Associate Director - Accounting

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Interest	10-00-3600-361	383,975.85	515,718.75	325,000.00	325,000.00	-		
Revenue Fund	10-00-3500-378	15,251.85	4,911.28	15,000.00	10,000.00	(5,000.00)		
St. Cloud Reimb.	10-00-3500-351	49,668.18	89,355.13	92,000.00	95,000.00	3,000.00		
Revenue Total		\$ 448,895.88	\$ 609,985.16	\$ 432,000.00	\$ 430,000.00	\$ (2,000.00)		

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Building Maint	10-30-4200-240	110,196.26	168,972.44	105,000.00	108,000.00	3,000.00	SCPL lease clause, parking	A
Equipment Contracts & Repair	10-20-4200-271	29,787.21	27,601.36	31,000.00	31,000.00	-		
Fleet Fuel	10-20-4400-420	23,008.98	26,872.74	27,000.00	28,000.00	1,000.00	Inflationary adjustment	D
Fleet Insurance	10-20-4400-430	3,471.70	3,365.00	3,600.00	3,500.00	(100.00)		
Fleet Maintenance	10-20-4400-440	10,308.33	9,673.91	11,500.00	11,500.00	-		
Operating Equipment	10-20-4600-610	1,169.86	3,082.35	4,500.00	4,000.00	(500.00)		
Small Equipment	10-20-4600-630	1,831.01	1,237.89	1,500.00	1,500.00	-		
Contingency	10-00-4700-910	337.46	143.40	400.00	400.00	-		
Audit Services	10-30-4200-250	21,730.00	24,365.00	25,000.00	27,000.00	2,000.00	Includes cyclical fees for GASB 75 report prep	A
Sales Tax Payable	10-00-4200-288	4,310.00	4,299.00	4,400.00	4,500.00	100.00	Patron usage trends	D
Telephone	10-00-4200-260	30,460.13	30,180.08	31,000.00	30,500.00	(500.00)		
Mileage Reimbursements	10-00-4400-460	839.68	1,388.91	1,000.00	1,000.00	-		
Mileage Reimbursements	10-20-4400-460	29,555.04	33,019.25	30,000.00	33,000.00	3,000.00	Inflationary IRS reimbursement rates	D
HRIS/Payroll Services	10-00-4200-290	83,125.07	96,794.45	86,200.00	86,200.00	-		
Expenditure Total		\$ 350,130.73	\$ 430,995.78	\$ 362,100.00	\$ 370,100.00	\$ 8,000.00		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ (2,000.00)	-0.46%
Expenditures Change	\$ 8,000.00	2.21%
Net Change in Operating	\$ 10,000.00	

**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Collection Development
Submitted By: Jami Trenam, Associate Director - Collection Development

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
ILL Delivery Revenue	10-10-4200-100	6,200.00	6,200.00	6,200.00	6,200.00	-		
Minitex Last Mile	10-10-4900-340	7,000.00	7,000.00	7,000.00	7,000.00	-	Changes to federal funding may impact this payment	
MNLink	10-00-3300-376	9,315.00	-	-	-	-	This payment was eliminated in 2024	
Revenue Total		\$ 22,515.00	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ -		

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Catalog Services	10-20-4200-248	117,077.90	93,878.37	100,000.00	106,105.00	6,105.00	Inflationary increase to services	A
Supplies	10-20-4300-310	64,887.45	58,223.20	59,700.00	59,700.00	-		
Postage	10-30-4300-330	16,291.14	14,633.19	14,000.00	15,000.00	1,000.00	Postage rate increases	D
Books & Print Materials	10-20-4500-510	519,638.86	528,634.42	540,000.00	535,000.00	(5,000.00)	Shifting to align with patron use patterns	
Periodicals	10-20-4500-520	51,773.66	51,024.63	52,000.00	52,000.00	-		
Media	10-20-4500-540	67,361.63	57,321.30	70,000.00	60,000.00	(10,000.00)	Shifting to align with patron use patterns	
Electronic Services	10-20-4500-560	328,595.85	334,489.22	314,000.00	333,800.00	19,800.00	Inflationary increase for database subscriptions + reallocating funds	A
Delivery Services	10-30-4200-265	2,004.24	2,055.26	2,275.00	2,350.00	75.00	Inflationary increase to services	A
Expenditure Total		\$ 1,167,630.73	\$ 1,140,259.59	\$ 1,151,975.00	\$ 1,163,955.00	\$ 11,980.00		

	<u>\$ Change</u>	<u>% Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 11,980.00	1.04%
Net Change in Operating	\$ 11,980.00	

**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Communications & Development
Submitted By: Breanne Fruth, Communications & Development Coordinator

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Communications & Marketing (Lines Combined)	10-20-4200-280	32,158.78	29,991.33	31,000.00	31,000.00	-		
	Expenditure Total	\$ 32,158.78	\$ 29,991.33	\$ 31,000.00	\$ 31,000.00	\$ -		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ -	
Expenditures Change	\$ -	0.00%
Net Change in Operating	\$ -	

**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Executive Director
Submitted By: Karen Pundsack, Executive Director

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Patron Receipts	10-00-3600-371	114,749.75	124,005.64	110,000.00	120,000.00	10,000.00	Based on 2023-2025 trends	
RLBSS	10-00-3300-388	1,673,974.56	1,912,811.29	1,891,100.00	1,886,105.27	(4,994.73)	New amount not yet available	
City of Sartell	10-00-3100-323	18,500.00	20,825.06	20,500.00	21,700.00	1,200.00	Inflationary increase estimate	A
Revenue Total		\$ 1,807,224.31	\$ 2,057,641.99	\$ 2,021,600.00	\$ 2,027,805.27	\$ 6,205.27		

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Legal Services	10-30-4200-291	11,600.02	13,785.49	12,000.00	14,000.00	2,000.00	Inflationary adjustment	A
System Directors Fund	10-30-4200-293	7,153.71	6,840.88	6,500.00	6,500.00	-		
Public Licensing Services	10-20-4200-253	4,587.00	4,818.00	4,820.00	4,820.00	-		
Insurance - Contents/Other	10-30-4200-246	40,439.00	41,951.00	43,250.00	44,700.00	1,450.00	Inflationary adjustment	A
Regional Board Meetings	10-00-4200-210	5,885.83	8,418.41	6,800.00	7,200.00	400.00		
Expenditure Total		\$ 69,665.56	\$ 75,813.78	\$ 73,370.00	\$ 77,220.00	\$ 3,850.00		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ 6,205.27	0.31%
Expenditures Change	\$ 3,850.00	5.25%
Net Change in Operating	\$ (2,355.27)	

**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Human Resources
Submitted By: Nichol Wojcik, Associate Director - Human Resources

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Workers Compensation	10.30.4100.160	31,724.00	33,071.00	34,750.00	34,750.00	-		
Memberships & Subscriptions	10.00.4200.220	2,987.95	4,414.97	4,000.00	4,000.00	-		
Staff Development Services	10.00.4200.211	21,377.39	14,645.56	24,500.00	24,500.00	-		
All Staff Day Training	10.00.4200.213	9,571.37	7,360.31	7,300.00	7,300.00	-		
Expenditure Total		\$ 65,660.71	\$ 59,491.84	\$ 70,550.00	\$ 70,550.00	-		

	Dollar Change	% Change
Revenue Change	\$ -	
Expenditures Change	\$ -	0.00%
Net Change in Operating	\$ -	

**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Information Technology
Submitted By: Jay Roos, Associate Director - Information Technology

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Automation Maintenance	10-20-4800-932	190,824.32	194,115.89	170,000.00	177,000.00	7,000.00	Vendor Increases	A
Automation Equipment	10-00-4800-933	3,213.13	1,120.13	10,000.00	10,000.00	-		
Automation Equipment	10-20-4800-933	100,480.12	74,571.92	85,000.00	85,000.00	-		
Professional Services	10-20-4800-935	-	3,155.00	2,000.00	2,000.00	-		
Automation Software	10-00-4800-936	6,713.06	1,011.60	16,000.00	16,000.00	-		
Automation Software	10-20-4800-936	60,821.11	50,543.07	55,000.00	55,000.00	-		
Expenditure Total		\$ 362,051.74	\$ 324,517.61	\$ 338,000.00	\$ 345,000.00	\$ 7,000.00		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 7,000.00	2.07%
Net Change in Operating	\$ 7,000.00	

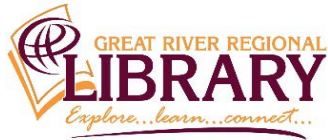
**Great River Regional Library
2026 Department Base Budget Estimate Form**

Department: Patron Services
Submitted by: Beth Ringsmuth Stolpman, Patron Services Specialist

Budget Line	Account Code	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Incr/Decr from 2025 Budget	Reason for Change or "N/A"	Criteria Code
Patron Contact Services	10-20-4200-235	71,849.14	70,564.62	60,000.00	60,000.00	-		
	Expenditure Total	\$ 71,849.14	\$ 70,564.62	\$ 60,000.00	\$ 60,000.00	\$ -		

	Dollar Change	% Change
Revenue Change	\$ -	
Expenditures Change	\$ -	0.00%
Net Change in Operating	\$ -	

March 18, 2025



2026 Budget Request

Date of Request: 2/28/2025
Department: Patron Services; Patron Contact
Request submitted by: Brandi Canter, Lead Patron Services Supervisor

Budget Request Issue (Please describe in detail your proposal, why it's needed, any benefits it will produce, and intended outcome.)

Increase budget for Patron Contact in order to add additional notification through MessageBee. Doing so will improve the communication between GRRL and patrons with overdue items and soon-to-expire accounts. MessageBee improves the deliverability of notices as well, making it more likely that patrons will receive timely communication. In addition, MessageBee notices allow for marketing messages to highlight regional programs and services, such as the Summer Reading Challenge or database highlights.

Budget Request Alternative Solutions (Please describe any alternatives you've researched and why they may not be desirable.)

In 2024, we shifted to using Horizon-based notification for some patron contact and MessageBee for other. What we found was that the added MessageBee notifications were a significant improvement. First, we are able to use more specific subject headings so that patrons know immediately that we are sending notification they have requested. With Horizon notifications we must use the same subject line for all notices, which has resulted in a very generic heading that may seem suspicious or uninteresting to the recipient. Second, MessageBee allows us to send notices that are professional and branded, with font and graphic customization that are easier and more interesting to read. Horizon-based messages are text only and have restrictive character limits. By fully shifting to MessageBee and increasing to an unlimited email level, we will be able to send additional notices to patrons with overdue items. Our expectation is that these additional notices will continue to reduce the number of mailed bills and recovery notices by Unique. Given the increasing costs and delivery times for postal mail, any reduction in mailed communication is a benefit.

Comparative Data (Please provide any comparative data to support this request, if any.)

MessageBee provides excellent reporting capabilities. We are able to see how many email messages were sent, delivered, failed, and opened. We are also able to see whether patrons clicked the embedded links to griver.org and their account. A seven-day report from February 19 to 26, 2025 showed that 1,722 emails were sent, with a success rate of 98% of messages delivered. Further, we believe patrons appreciate this service: out of the 1,722 emails sent, only one patron elected to opt out of the service.

Requested Staffing changes to 2025 allocations for 2026 budget year

Staffing Description	Current Position Rate of pay	Change	Subtotal	Replacement or new position?	Reason for request - Please refer to Department Budget Requests, #1-4	Strategic Service Priority/ Operational Priority
Position #1	\$ -	0.00	\$ -			
ER Paid Benefits						
Position #2	\$ -	0.00	\$ -			
ER Paid Benefits						
Position #3	\$ -	0.00	\$ -			
ER Paid Benefits						
Position #4	\$ -	0.00	\$ -			

Calculations Only. Do not add any info below this line

Employer SS/MED Match			\$ -			
Employer PERA Match			\$ -			
Total Staffing:			\$ -			

Requested Other changes to 2025 allocations for 2026 budget year

Item Description	# of Units	Cost	Subtotal	Replacement or new item?	Reason for request - Please refer to Department Budget Requests, #1-4	Strategic Service Priority/ Operational Priority
MessageBee Notifications - Email	1.00	\$ 2,775.00	\$ 2,775.00		Full email notification - unlimited	Organizational Priority: Exceptional Service - Goal 1
MessageBee Notifications - Phone	1.00	\$ 4,000.00	\$ 4,000.00		100k Voice Notifications	Organizational Priority: Operational Excellence - Goal 1
	0.00	\$ -	\$ -			
Total Other:			\$ 6,775.00			

Summary

Staffing	\$ -
Other	6,775.00
Total Budget Request	\$ 6,775.00

Approved	
Denied	
Reason Denied	

Supervisor approval

Date



Unassigned Fund Balance Spending and Recovery Plan

Submitted by Amy Anderson, Associate Director – Accounting

BOARD ACTION REQUESTED

- Information
 Discussion
 Action Requested

RECOMMENDATION

Review the spending and recovery plan for the use of unassigned funds in the 2026 GRRL budget.

BACKGROUND INFORMATION

- Supporting Documents Attached

- Unassigned Fund Balance Spending and Recovery Plan

In accordance with GRRL Policy 300 Financial Chapter 19. Fund Balance – An unassigned fund balance in excess of three months of the current operating budget may be transferred to the revenue budget when a spending and recovery plan are approved by the GRRL Board of Trustees at the time the budget is approved or amended.

The 2026 budget proposal includes the use of \$139,921 in unassigned funds from cash reserves as part of the non-signatory revenue receipts lines.

The approved plan (July 2024) will reduce the use of unassigned funds each year, reaching \$0 by 2030. The result is the use of \$1,246,091 of unassigned funds to support the GRRL Operating Budget during the recovery period. This plan complies with the auditor requirement of GRRL policy of maintaining three months of reserves in the unassigned fund balance.

FINANCIAL IMPLICATIONS

Estimated Cost: Funding Source: Budgeted: Yes No N/A

ACTION

- Passed
 Failed
 Tabled

GRRL Unassigned Fund Balance Spending and Recovery Plan

Unassigned fund balance on 12/31/2023 - 4.82 months in reserve

Adjusted Unassigned Fund Balance as of January 1, 2024	\$4,085,467
3-Months of Reserves in the Unassigned Fund Balance (Required)	<u>\$2,542,095</u>
Amount in excess of 3-months's reserves as of December 31, 2023	\$1,543,372

Budget Year	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue	2026 Revenue	2027 Revenue	2028 Revenue	2029 Revenue	2030 Revenue	Total Reserves Use
2022	\$ 315,218	<i>\$ 230,000</i>	<i>\$ 160,000</i>	<i>\$ 90,000</i>	\$ 45,000	\$ -				\$ 840,218
2024			\$ 40,711	<i>\$ 28,500</i>	\$ 14,250	\$ 7,125	\$ -			\$ 90,586
2025				\$ 115,244	\$ 80,671	\$ 56,470	\$ 39,529	\$ 23,374	\$ -	\$ 315,287
Unassigned Funds in the Revenue Budget	\$ 315,218	\$ 230,000	\$ 200,711	\$ 233,744	\$ 139,921	\$ 63,595	\$ 39,529	\$ 23,374	\$ -	\$ 1,246,091

Note: Funds in italics are those already incorporated into the budget