



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

**Board of Trustees Finance Committee Meeting**  
**Tuesday, March 17, 2026, 5:00 p.m.**  
**St. Cloud Public Library Mississippi Room**  
**Agenda**

- |   |      |
|---|------|
| 1. Call to Order  | 5:00 |
| 2. Adopt/Amend Agenda   | 5:01 |
| 3. Approval of Minutes – February 17, 2026, Meeting ( <a href="#">Requested Action – Approve</a> ) pg 3               | 5:02 |
| 4. Assign Finance Committee Members to Post-Audit Meeting (verbal)  | 5:03 |
| 5. Signatory Share Factor Table Review – 2027 Calculations with 2026 Contributions pg 5                               | 5:05 |
| 6. Proposed 2027 Base Budget ( <a href="#">Requested Action – Approve</a> ) pg 9                                      | 5:09 |
| 7. 2027 Department Budget Request – Digital Materials Collection ( <a href="#">Requested Action – Approve</a> ) pg 27 | 5:19 |
| 8. Unassigned Fund Balance Spending and Recovery Plan Review pg 29  | 5:21 |
| 9. Next Meeting – May 19, 2026  | 5:24 |
| 10. Adjourn   | 5:25 |



**GREAT RIVER REGIONAL LIBRARY  
FINANCE COMMITTEE MINUTES  
February 17, 2026**

Chairperson Tina Diedrick called the Great River Regional Library (GRRL) Finance Committee meeting to order on Tuesday, Feb. 17, 2026, at 5:30 p.m. in the St. Cloud Public Library Mississippi Room.

Members Present: Tarryl Clark, Tim Denny, Tina Diedrick, Melissa Fee, Gregg Felber, Ed Popp

Members Excused: Bobby Kasper

GRRL Staff Present: Brandi Canter, Addie Carlson, Patricia Waletzko

**ADOPTION/AMENDMENT OF AGENDA**

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

**ELECT FINANCE COMMITTEE CHAIRPERSON**

Ed Popp nominated Tina Diedrick for Chairperson. Tim Denny seconded the nomination. There being no further nominations, Tina Diedrick closed nominations. All voted to elect Tina Diedrick as Chairperson for 2026.

**APPROVAL OF MINUTES**

The November 18, 2025, Finance Committee minutes were approved at the January 20, 2026, Board meeting.

**FOURTH QUARTER 2025 FINANCIAL REPORT**

Associate Director – Accounting Addie Carlson informed the Committee that the 2025 December and quarter four financial reports have been completed. Revenues at year-end were 101.3 percent received; that figure includes deferred revenue for 2026. The deferred amounts are not included in the 2025 revenue report. Expenses were 95.08 percent spent. She provided information about the budget lines that were over- or under-spent.

A corrected December 2025 Fund Balance Activity report was on the table. Addie explained the correction and thanked Tina Diedrick for noticing the discrepancy. Executive Director Brandi Canter complimented Addie on compiling the reports and for quickly learning her position's duties.

Melissa Fee made a motion to approve the Fourth Quarter Financial Report with the corrected Fund Balance Activity report. Seconded by Gregg Felber, the motion carried unanimously.

**PROPOSED GRRL 2027 BUDGET PROCESS GUIDELINES**

Brandi Canter reviewed the 2027 Budget Process Guidelines. She noted two points about the 2027 Base Budget, which the Finance Committee will consider for approval in March.

- Both bargaining unit agreements expired on December 31, 2025. There have been negotiations, but no approved agreements yet. Wage increases may or may not be included in the base budget.

- GRRL may be required to pay increased amounts for vendor contracts to continue existing information technology services. Software changes are also possible due to drastic cost increases since 2023 and what is required to work with current software.

Tarryl Clark made a motion to approve the 2027 Budget Process Guidelines as presented. Seconded by Gregg Felber, the motion carried unanimously.

**NEXT MEETING**

The next Finance Committee meeting will be Tuesday, Mar. 17, 2026.

**ADJOURNMENT**

Tina Diedrick adjourned the meeting at 5:42 p.m.

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Tina Diedrick, Chair



## 2027 Signatory Share Factor Table Review

Submitted by Addie Carlson, Associate Director – Accounting

### BOARD ACTION REQUESTED

Information

Discussion

Action Requested

### RECOMMENDATION

Review the updated signatory factor table for the 2027 budgeting cycle.

### BACKGROUND INFORMATION

Supporting Documents Attached

- 2027 Neutral Signatory Share Factor Table (with 2026 contributions)
- A comparison of population estimates, number of registered users, and net tax capacity for 2026 & 2027 for each county.

The three formula inputs of the signatory 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  
2027 Annual Budget  
Neutral Signatory Share Factor Table**

Formula:		1/3 Population 33%	1/3 Registered Borrowers 33%	1/3 Net Tax Capacity 33%									
<b>Operating</b>	With 2026 Contributions												
<b>\$ 7,605,954</b>													
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	41,882	7.99%	\$ 202,638	6,625	6.87%	\$ 174,051	\$ 57,554,796	6.45%	\$ 163,628	7.10%	\$ 540,318	\$ 12.90	0.94%
Morrison	34,519	6.59%	167,014	6,883	7.13%	180,830	59,519,580	6.67%	169,214	6.80%	517,057	14.98	0.87%
Sherburne	103,059	19.67%	498,631	17,479	18.11%	459,207	172,293,552	19.32%	489,830	19.03%	1,447,668	14.05	0.84%
Stearns	163,999	31.30%	793,478	30,065	31.15%	789,865	253,457,021	28.42%	720,578	30.29%	2,303,921	14.05	0.91%
Todd	25,956	4.95%	125,583	3,900	4.04%	102,460	44,861,106	5.03%	127,540	4.68%	355,584	13.70	0.79%
Wright	154,594	29.50%	747,974	31,551	32.69%	828,905	304,090,082	34.10%	864,528	32.10%	2,441,406	15.79	0.80%
<b>Total</b>	<b>524,009</b>	<b>100%</b>	<b>\$ 2,535,318</b>	<b>96,503</b>	<b>100%</b>	<b>\$ 2,535,318</b>	<b>\$ 891,776,137</b>	<b>100%</b>	<b>\$ 2,535,318</b>	<b>100%</b>	<b>\$ 7,605,954</b>	<b>\$ 14.51</b>	<b>0.85%</b>
<b>Weight</b>	<b>2024</b>	<b>33.33%</b>		<b>2025</b>			<b>2026</b>						

<b>Capital</b>		With 2026 Contributions											
<b>\$ 35,000</b>													
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	41,882	7.99%	\$ 932	6,625	6.87%	\$ 801	\$ 57,554,796	6.45%	\$ 753	7.10%	\$ 2,486	\$ 0.06	0.004%
Morrison	34,519	6.59%	769	6,883	7.13%	832	59,519,580	6.67%	779	6.80%	2,379	0.07	0.004%
Sherburne	103,059	19.67%	2,295	17,479	18.11%	2,113	172,293,552	19.32%	2,254	19.03%	6,662	0.06	0.004%
Stearns	163,999	31.30%	3,651	30,065	31.15%	3,635	253,457,021	28.42%	3,316	30.29%	10,602	0.06	0.004%
Todd	25,956	4.95%	578	3,900	4.04%	471	44,861,106	5.03%	587	4.68%	1,636	0.06	0.004%
Wright	154,594	29.50%	3,442	31,551	32.69%	3,814	304,090,082	34.10%	3,978	32.10%	11,235	0.07	0.004%
<b>Total</b>	<b>524,009</b>	<b>100%</b>	<b>\$ 11,667</b>	<b>96,503</b>	<b>100%</b>	<b>\$ 11,667</b>	<b>\$ 891,776,137</b>	<b>100%</b>	<b>\$ 11,667</b>	<b>100%</b>	<b>\$ 35,000</b>	<b>\$ 0.07</b>	<b>0.004%</b>

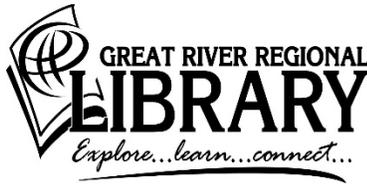
County	2027 Operating	2027 Capital	2027 Total	County	2026 Operating	2026 Capital	2026 Total	County	Operating Change	Capital Change	Total Change	Total % Change
Benton	\$ 540,318	\$ 2,486	\$ 542,804	Benton	\$ 544,166	\$ 2,504	\$ 546,670	Benton	\$ (3,848)	\$ (18)	\$ (3,866)	-0.707%
Morrison	\$ 517,057	2,379	519,437	Morrison	\$ 526,008	\$ 2,421	\$ 528,429	Morrison	(8,951)	(42)	(8,992)	-1.702%
Sherburne	\$ 1,447,668	6,662	1,454,330	Sherburne	\$ 1,460,292	\$ 6,720	1,467,012	Sherburne	(12,624)	(58)	(12,682)	-0.864%
Stearns	\$ 2,303,921	10,602	2,314,523	Stearns	\$ 2,310,983	\$ 10,364	2,321,347	Stearns	(7,062)	238	(6,824)	-0.294%
Todd	\$ 355,584	1,636	357,220	Todd	\$ 360,877	\$ 1,661	362,538	Todd	(5,293)	(25)	(5,318)	-1.467%
Wright	\$ 2,441,406	11,235	2,452,641	Wright	\$ 2,403,628	\$ 11,061	2,414,689	Wright	37,778	174	37,952	1.572%
<b>Total</b>	<b>\$ 7,605,954</b>	<b>\$ 35,000</b>	<b>\$ 7,640,954</b>	<b>Total</b>	<b>\$ 7,605,955</b>	<b>\$ 34,731</b>	<b>\$ 7,640,686</b>	<b>Total</b>	<b>\$ -</b>	<b>\$ 269</b>	<b>\$ 269</b>	<b>0.004%</b>

**Great River Regional Library**  
**Comparison of 2026 & 2027 county population estimates, number of registered users & net tax capacity.**  
 Excerpts from Neutral Signatory Share Factor Table

Signatory Factors	2026 Population	2027 Population	% Change
Benton	41,599	41,882	0.68%
Morrison	34,249	34,519	0.78%
Sherburne	102,206	103,059	0.83%
Stearns	160,981	163,999	1.84%
Todd	25,673	25,956	1.09%
Wright	<u>151,149</u>	<u>154,594</u>	<u>2.23%</u>
<b>Total</b>	<b>515,857</b>	<b>524,009</b>	<b>1.56%</b>

2026 Registered Users	2027 Registered Users	% Change
6,587	6,625	0.57%
7,255	6,883	-5.40%
17,565	17,479	-0.49%
30,031	30,065	0.11%
3,955	3,900	-1.41%
<u>30,529</u>	<u>31,551</u>	<u>3.24%</u>
<b>95,922</b>	<b>96,503</b>	<b>0.60%</b>

2026 Net Tax Capacity	2027 Net Tax Capacity	% Change
\$ 55,158,172	\$ 57,554,796	4.16%
\$ 55,261,248	\$ 59,519,580	7.15%
\$ 164,430,919	\$ 172,293,552	4.56%
\$ 241,810,609	\$ 253,457,021	4.60%
\$ 43,351,508	\$ 44,861,106	3.37%
<u>\$ 284,375,916</u>	<u>\$ 304,090,082</u>	<u>6.48%</u>
<b>\$ 844,388,372</b>	<b>\$ 891,776,137</b>	<b>5.31%</b>



# 2027 Base Budget Proposal

Submitted by Brandi Canter, Executive Director

Addie Carlson, Associate Director – Accounting

## BOARD ACTION REQUESTED

Information

Discussion

Action Requested

## RECOMMENDATION

Review proposed 2027 Base Budget information

## BACKGROUND INFORMATION

Supporting Documents Attached

- 2027 Base Budget Summary
- 2027 Base Budget Detail
- 2027 Base Budget Signatory Factor Table
- 2027 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 GRRL budget will look. The base budget is not management’s recommendation on what the signatories should spend on library services.

The 2027 Base Budget yields a 3.96% overall increase, or a \$418,501 increase, from 2026. Some of the major changes to this year’s base budget are as follows:

### Revenue Changes:

1. RLBS formula funding assumption	\$500
2. Adjustment to the patron receipts line	\$10,000
3. Decrease in amount of surplus used to supplant operating budget	-\$76,326
4. Increase in St. Cloud reimbursement due to increased custodial wages	\$13,000
5. Increase in capital revenue based on vehicle replacement plan	\$15,000

### Expenditure Changes:

1. Increase in personnel budget with wage increase estimations	\$296,020
2. Increase in regional board meetings due to YAC inclusion as of 2025	\$3,800

3. Increase to patron contact services expense due to vendor increases	\$1,500
4. Increase to mileage reimbursements due to increased IRS rates	\$1,000
5. Decrease in HRIS/Payroll Services due to more affordable services	-\$3,700
6. Increase in audit fees based on recent historical costs	\$3,000
7. Increase in electronic services due to rising publication costs	\$8,975
8. Increase to software automation expense due to increased pricing	\$28,222
9. Increase to automation maintenance due to vendor increases	\$55,282
10. Increase to automation equipment due to vendor increases	\$4,500

Major Assumptions used in Compiling the 2027 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 17, (listed below).

Great River Regional Library Operating Budget Increase Criteria:

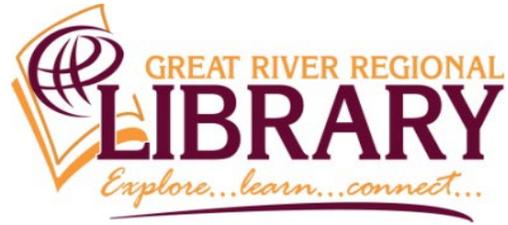
- A. GRRL is required to increase payments to a vendor due to price increases or contractual inflationary measures to continue existing services (i.e. database subscriptions, known medical and dental premiums, insurance rates, software maintenance contracts, etc.)
- B. GRRL is required to increase payments 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 number of employees, number of patrons or mandated costs brought on by legislation (i.e. Paylocity service charge per employee, minimum wage increases, increase in 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 gas, equipment costs). Another example would be when the IRS raises the mileage rate.

**FINANCIAL IMPLICATIONS**

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

**ACTION**

Passed                       Failed                       Tabled



***2027 Annual Base Budget***

***Great River Regional Library Board of Trustees***

**Great River Regional Library  
2027 Base Budget Summary**

<b>Operating Revenue Budget</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2027 Base Budget Summary</b>
Signatory Revenue	\$ 7,484,115.00	\$ 7,406,000.50	\$ 7,605,954.00	\$ 8,061,776.00
Non Signatory Revenue	3,288,888.15	3,232,159.86	2,933,321.00	2,881,000.00
<b>Operating Revenue Total</b>	<b>\$ 10,773,003.15</b>	<b>\$ 10,638,160.36</b>	<b>\$ 10,539,275.00</b>	<b>\$ 10,942,776.00</b>
Dollar Change		\$ (134,842.79)	\$ (98,885.36)	\$ 403,501.00
Percent Change		-1.25%	-0.93%	3.83%

<b>Operating Expenditure Budget</b>				
Personnel	\$ 7,722,089.65	\$ 7,901,827.18	\$ 8,449,200.00	\$ 8,745,220.00
Services & Contracts	650,936.53	589,118.30	606,675.00	614,627.00
Commodities	72,856.39	77,995.65	74,700.00	75,250.00
Fleet Vehicles	74,319.81	77,065.31	77,000.00	78,500.00
Library Materials	971,370.00	975,999.66	980,800.00	989,775.00
Equipment	4,320.24	5,096.52	5,500.00	5,500.00
Contingency	143.40	317.72	400.00	400.00
Automation	324,517.61	352,203.59	345,000.00	433,504.00
<b>Operating Expenditure Total</b>	<b>\$ 9,820,553.63</b>	<b>\$ 9,979,623.93</b>	<b>\$ 10,539,275.00</b>	<b>\$ 10,942,776.00</b>
Dollar Change		\$ 159,070.30	\$ 559,651.07	\$ 403,501.00
Percent Change		1.62%	5.61%	3.83%

<b>Capital Revenue Budget</b>				
Signatory Capital Revenue Total	\$ 30,000.00	\$ 35,000.25	\$ 35,000.00	\$ 50,000.00
Dollar Change		\$ 5,000.25	\$ (0.25)	\$ 15,000.00
Percent Change		16.67%	0.00%	42.86%

<b>Capital Expenditure Budget</b>				
Total Capital	\$ 96,921.74	\$ 42,479.00	\$ 35,000.00	\$ 50,000.00
Dollar Change			\$ 15,000.00	
Percent Change			42.86%	

Revenue Budget	\$ 10,992,776.00
Expenditure Budget	\$ 10,992,776.00
Balanced	\$ -

**Great River Regional Library  
2027 Base Budget**

<b>Operating Revenue Budget</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
<b>County</b>					
Benton	537,890.00	\$ 525,994.00	\$ 544,166.00	22,511.12	\$ 566,677.12
Morrison	517,025.00	\$ 512,922.00	\$ 526,008.00	16,273.91	\$ 542,281.91
Sherburne	1,458,316.00	\$ 1,427,713.25	\$ 1,460,292.00	58,000.95	\$ 1,518,292.95
Stearns	2,300,524.00	\$ 2,249,424.25	\$ 2,310,983.00	105,334.75	\$ 2,416,317.75
Todd	348,368.00	\$ 346,269.00	\$ 360,877.00	12,053.84	\$ 372,930.84
Wright	2,321,992.00	\$ 2,343,678.00	\$ 2,403,628.00	156,882.44	\$ 2,560,510.44
<b>Subtotal - Signatory</b>	<b>\$ 7,484,115.00</b>	<b>\$ 7,406,000.50</b>	<b>\$ 7,605,954.00</b>	<b>\$ 371,056.00</b>	<b>\$ 8,061,776.00</b>
	Dollar Change	\$ (78,114.50)	\$ 199,953.50		\$ 455,822.00
	Percent Change	-1.04%	2.70%		5.99%

<b>Non-Signatory</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
FY State Aid - RLBSS	1,912,811.29	1,928,752.98	1,858,500.00	500.00	1,859,000.00
St. Cloud Reimbursement	89,355.13	94,321.09	95,000.00	13,000.00	108,000.00
City of Sartell	20,825.06	21,057.97	21,700.00	505.00	22,205.00
Unassigned Fund Balance (Surplus designation)	407,350.00	389,000.00	350,000.00	-	350,000.00
Unassigned Fund Balance (Spend down plan)	200,711.00	233,744.00	139,921.00	(76,326.00)	63,595.00
Patron Receipts	124,005.64	129,480.37	120,000.00	10,000.00	130,000.00
Interest	515,718.75	419,007.94	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	4,911.28	3,595.51	10,000.00	-	10,000.00
<b>Sub Total - Non Signatory</b>	<b>\$ 3,288,888.15</b>	<b>\$ 3,232,159.86</b>	<b>\$ 2,933,321.00</b>	<b>\$ (52,321.00)</b>	<b>\$ 2,881,000.00</b>
	Dollar Change	\$ (56,728.29)	\$ (298,838.86)		\$ (52,321.00)
	Percent Change	-1.72%	-9.25%		-1.78%

<b>Operating Revenue Total</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
	<b>\$ 10,773,003.15</b>	<b>\$ 10,638,160.36</b>	<b>\$ 10,539,275.00</b>	<b>\$ 318,735.00</b>	<b>\$ 10,942,776.00</b>
	Dollar Change	\$ (134,842.79)	\$ (98,885.36)		\$ 403,501.00
	Percent Change	-1.25%	-0.93%		3.83%

**Great River Regional Library  
2027 Base Budget**

<b>Capital Revenue Budget</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
<u>County</u>					
Benton	2,156.00	2,486.00	2,504.00	1,047.94	\$ 3,551.94
Morrison	2,072.00	2,424.00	2,421.00	978.03	\$ 3,399.03
Sherburne	5,846.00	6,747.25	6,720.00	2,796.68	\$ 9,516.68
Stearns	9,222.00	10,631.00	10,634.00	4,511.51	\$ 15,145.51
Todd	1,396.00	1,636.00	1,661.00	676.53	\$ 2,337.53
Wright	9,308.00	11,076.00	11,061.00	4,988.31	\$ 16,049.31
<b>Capital Revenue Total</b>	<b>\$ 30,000.00</b>	<b>\$ 35,000.25</b>	<b>\$ 35,000.00</b>	<b>\$ 14,999.00</b>	<b>\$ 50,000.00</b>
	Dollar Change	\$ 5,000.25	\$ (0.25)		\$ 15,000.00
	Percent Change	16.67%	0.00%		42.86%

<b>Operating &amp; Capital Revenue Total</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
	<b>\$ 10,803,003.15</b>	<b>\$ 10,673,160.61</b>	<b>\$ 10,574,275.00</b>	<b>\$ 333,734.00</b>	<b>\$ 10,992,776.00</b>
	Dollar Change	\$ (129,842.54)	\$ (98,885.61)		\$ 418,501.00
	Percent Change	-1.20%	-0.93%		3.96%

**Great River Regional Library  
2027 Base Budget**

<b>Operating Expenditure Budget</b>					
<b>4100 Personnel</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
Subtotal Personnel	\$ 7,722,089.65	\$ 7,901,827.18	8,449,200.00	\$ 296,020.00	\$ 8,745,220.00
<b>Total - Personnel</b>	<b>\$ 7,722,089.65</b>	<b>\$ 7,901,827.18</b>	<b>\$ 8,449,200.00</b>	<b>\$ 296,020.00</b>	<b>\$ 8,745,220.00</b>
			Dollar Change		\$ 296,020.00
			Percent Change		3.50%

<b>4200 Services and Contracts</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
210 Regional Board Meetings	8,418.41	13,793.79	7,200.00	3,800.00	11,000.00
211 Staff Development Services	14,645.56	20,821.01	24,500.00	-	24,500.00
213 All Staff Day Training	7,360.31	7,043.90	7,300.00	-	7,300.00
220 Library Memberships	4,414.97	2,739.95	4,000.00	-	4,000.00
235 Patron Contact Services	70,564.62	68,621.53	67,000.00	1,500.00	68,500.00
240 GRRL Building Maint./Lease	168,972.44	102,703.85	108,000.00	700.00	108,700.00
246 Insurance	41,951.00	44,647.00	44,700.00	2,000.00	46,700.00
248 Catalog Services	93,878.37	100,100.00	106,105.00	(105.00)	106,000.00
250 Audit	24,365.00	32,855.00	27,000.00	3,000.00	30,000.00
253 Public Licensing Services	4,818.00	4,818.00	4,820.00	257.00	5,077.00
260 Telephone Services	30,180.08	27,527.24	30,500.00	-	30,500.00
265 Delivery Services	2,055.26	2,138.46	2,350.00	-	2,350.00
271 Equipment Contracts & Repair	27,601.36	29,563.89	31,000.00	-	31,000.00
280 Communications & Marketing	29,991.33	30,883.68	31,000.00	-	31,000.00
288 Sales Tax	4,299.00	5,070.00	4,500.00	500.00	5,000.00
290 HRIS/Payroll Services	96,794.45	77,439.10	86,200.00	(3,700.00)	82,500.00
291 Legal Services	13,785.49	12,330.64	14,000.00	-	14,000.00
293 System Directors Fund	6,840.88	6,021.26	6,500.00	-	6,500.00
<b>Total Services &amp; Contracts</b>	<b>\$ 650,936.53</b>	<b>\$ 589,118.30</b>	<b>\$ 606,675.00</b>	<b>\$ 7,952.00</b>	<b>\$ 614,627.00</b>
			Dollar Change		\$ 7,952.00
			Percent Change		1.31%

<b>4300 Commodities</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
310 Supplies	58,223.20	62,792.16	59,700.00	300.00	60,000.00
330 Postage	14,633.19	15,203.49	15,000.00	250.00	15,250.00
<b>Total Commodities</b>	<b>\$ 72,856.39</b>	<b>\$ 77,995.65</b>	<b>\$ 74,700.00</b>	<b>\$ 550.00</b>	<b>\$ 75,250.00</b>
			Dollar Change		\$ 550.00
			Percent Change		0.74%

**Great River Regional Library  
2027 Base Budget**

<b>4400 Fleet Vehicles</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
420 Fleet Vehicle Fuel	26,872.74	26,211.70	28,000.00	-	28,000.00
430 Fleet Vehicle Insurance	3,365.00	4,119.01	3,500.00	-	3,500.00
440 Fleet Repairs & Maint.	9,673.91	12,999.08	11,500.00	500.00	12,000.00
460 Mileage Reimbursements	34,408.16	33,735.52	34,000.00	1,000.00	35,000.00
<b>Total Vehicle</b>	<b>\$ 74,319.81</b>	<b>\$ 77,065.31</b>	<b>\$ 77,000.00</b>	<b>\$ 1,500.00</b>	<b>\$ 78,500.00</b>
			Dollar Change		\$ 1,500.00
			Percent Change		1.95%

<b>4500 Library Materials</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
510 Print	528,534.42	526,542.88	535,000.00	-	535,000.00
520 Periodicals	51,024.63	53,243.45	52,000.00	1,000.00	53,000.00
540 Media	57,321.73	58,954.25	60,000.00	(1,000.00)	59,000.00
560 Electronic Services	334,489.22	337,259.08	333,800.00	8,975.00	342,775.00
<b>Total Library Materials</b>	<b>\$ 971,370.00</b>	<b>\$ 975,999.66</b>	<b>\$ 980,800.00</b>	<b>\$ 8,975.00</b>	<b>\$ 989,775.00</b>
			Dollar Change		\$ 8,975.00
			Percent Change		0.92%

<b>4600 Equipment</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
610 Operating Equipment	3,082.35	3,303.88	4,000.00	-	4,000.00
630 Small Equipment	1,237.89	1,792.64	1,500.00	-	1,500.00
<b>Total Equipment</b>	<b>\$ 4,320.24</b>	<b>\$ 5,096.52</b>	<b>\$ 5,500.00</b>	<b>\$ -</b>	<b>\$ 5,500.00</b>
			Dollar Change		\$ -
			Percent Change		0.00%

<b>4700 Contingency</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
910 Contingency	143.40	317.72	400.00	-	400.00
<b>Total Contingency</b>	<b>\$ 143.40</b>	<b>\$ 317.72</b>	<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ 400.00</b>
			Dollar Change		\$ -
			Percent Change		0.00%

**Great River Regional Library  
2027 Base Budget**

<b>4800 Automation</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
932 Maintenance	194,115.89	235,113.16	177,000.00	55,282.00	232,282.00
933 Equipment	75,692.05	50,108.96	95,000.00	4,500.00	99,500.00
935 Professional Services	3,155.00	3,419.47	2,000.00	500.00	2,500.00
936 Software	51,554.67	63,562.00	71,000.00	28,222.00	99,222.00
<b>Total Automation</b>	<b>\$ 324,517.61</b>	<b>\$ 352,203.59</b>	<b>\$ 345,000.00</b>	<b>\$ 88,504.00</b>	<b>\$ 433,504.00</b>
			Dollar Change		\$ 88,504.00
			Percent Change		25.65%
<b>Total Operating Expenditure Budget</b>	<b>\$ 9,820,553.63</b>	<b>\$ 9,979,623.93</b>	<b>\$ 10,539,275.00</b>	<b>\$ 403,501.00</b>	<b>\$ 10,942,776.00</b>
			Dollar Change		\$ 403,501.00
			Percent Change		3.83%
			Revenue Budget		\$ 10,942,776.00
			Expenditure Budget		\$ 10,942,776.00
			Balanced		\$ -

<b>Capital Expenditure Budget</b>					
<b>5000 Capital</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>\$ Change from Previous Year</b>	<b>2027 Base Budget</b>
710 Automation	10,736.52	-		-	
720 Branch Development	28,022.22	-		-	
730 Equipment	16,163.00	-		-	
740 Fleet Vehicle	42,000.00	42,479.00	35,000.00	15,000.00	50,000.00
<b>Total Capital</b>	<b>\$ 96,921.74</b>	<b>\$ 42,479.00</b>	<b>\$ 35,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 50,000.00</b>
			Dollar Change		\$ 15,000.00
			Percent Change		42.86%
<b>Total Operating &amp; Capital Expenditure Budget</b>	<b>\$ 9,917,475.37</b>	<b>\$ 10,022,102.93</b>	<b>\$ 10,574,275.00</b>	<b>\$ 418,501.00</b>	<b>\$ 10,992,776.00</b>
			Dollar Change		\$ 418,501.00
			Percent Change		3.96%
			Revenue Budget		\$ 10,992,776.00
			Balanced		\$ -

**Great River Regional Library  
2027 Base Budget  
Signatory Share Factor Table**

Formula:		1/3 Population 33%	1/3 Registered Borrowers 33%	1/3 Net Tax Capacity 33%									
<b>Operating</b> \$ 8,061,776													
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	41,882	7.99%	\$ 214,782	6,625	6.87%	\$ 184,482	\$ 57,554,796	6.45%	\$ 173,434	7.10%	\$ 572,699	\$ 13.67	1.00%
Morrison	34,519	6.59%	177,023	6,883	7.13%	191,667	59,519,580	6.67%	179,355	6.80%	548,044	15.88	0.92%
Sherburne	103,059	19.67%	528,514	17,479	18.11%	486,727	172,293,552	19.32%	519,186	19.03%	1,534,427	14.89	0.89%
Stearns	163,999	31.30%	841,031	30,065	31.15%	837,201	253,457,021	28.42%	763,762	30.29%	2,441,994	14.89	0.96%
Todd	25,956	4.95%	133,109	3,900	4.04%	108,601	44,861,106	5.03%	135,183	4.68%	376,894	14.52	0.84%
Wright	154,594	29.50%	792,799	31,551	32.69%	878,581	304,090,082	34.10%	916,338	32.10%	2,587,719	16.74	0.85%
<b>Total</b>	<b>524,009</b>	<b>100%</b>	<b>\$ 2,687,259</b>	<b>96,503</b>	<b>100%</b>	<b>\$ 2,687,259</b>	<b>\$ 891,776,137</b>	<b>100%</b>	<b>\$ 2,687,259</b>	<b>100%</b>	<b>\$ 8,061,776</b>	<b>\$ 15.38</b>	<b>0.90%</b>
<b>Weight</b>	<b>2024</b> 33.33%			<b>2025</b> 33.33%			<b>2026</b> 33.33%						

<b>Capital</b> \$ 50,000													
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	41,882	7.99%	\$ 1,332	6,625	6.87%	\$ 1,144	\$ 57,554,796	6.45%	\$ 1,076	7.10%	\$ 3,552	\$ 0.08	0.006%
Morrison	34,519	6.59%	1,098	6,883	7.13%	1,189	59,519,580	6.67%	1,112	6.80%	3,399	0.10	0.006%
Sherburne	103,059	19.67%	3,278	17,479	18.11%	3,019	172,293,552	19.32%	3,220	19.03%	9,517	0.09	0.006%
Stearns	163,999	31.30%	5,216	30,065	31.15%	5,192	253,457,021	28.42%	4,737	30.29%	15,146	0.09	0.006%
Todd	25,956	4.95%	826	3,900	4.04%	674	44,861,106	5.03%	838	4.68%	2,338	0.09	0.005%
Wright	154,594	29.50%	4,917	31,551	32.69%	5,449	304,090,082	34.10%	5,683	32.10%	16,049	0.10	0.005%
<b>Total</b>	<b>524,009</b>	<b>100%</b>	<b>\$ 16,667</b>	<b>96,503</b>	<b>100%</b>	<b>\$ 16,667</b>	<b>\$ 891,776,137</b>	<b>100%</b>	<b>\$ 16,667</b>	<b>100%</b>	<b>\$ 50,000</b>	<b>\$ 0.10</b>	<b>0.006%</b>

County	2027			County	2026			County	Operating			Total % Change
	Operating	2027 Capital	2027 Total		Operating	2026 Capital	2026 Total		Change	Capital Change	Total Change	
Benton	\$ 572,699	\$ 3,552	\$ 576,251	Benton	\$ 544,166	\$ 2,504	\$ 546,670	Benton	\$ 28,533	\$ 1,048	\$ 29,581	5.411%
Morrison	\$ 548,044	3,399	551,443	Morrison	\$ 526,008	\$ 2,421	528,429	Morrison	22,036	978	23,014	4.355%
Sherburne	\$ 1,534,427	9,517	1,543,943	Sherburne	\$ 1,460,292	\$ 6,720	1,467,012	Sherburne	74,135	2,797	76,931	5.244%
Stearns	\$ 2,441,994	15,146	2,457,139	Stearns	\$ 2,310,983	\$ 10,364	2,321,347	Stearns	131,011	4,782	135,792	5.850%
Todd	\$ 376,894	2,338	379,231	Todd	\$ 360,877	\$ 1,661	362,538	Todd	16,017	677	16,693	4.605%
Wright	\$ 2,587,719	16,049	2,603,768	Wright	\$ 2,403,628	\$ 11,061	2,414,689	Wright	184,091	4,988	189,079	7.830%
<b>Total</b>	<b>\$ 8,061,776</b>	<b>\$ 50,000</b>	<b>\$ 8,111,776</b>	<b>Total</b>	<b>\$ 7,605,955</b>	<b>\$ 34,731</b>	<b>\$ 7,640,686</b>	<b>Total</b>	<b>\$ 455,822</b>	<b>\$ 15,269</b>	<b>\$ 471,091</b>	<b>6.166%</b>

**Great River Regional Library  
2027 Department Base Budget Estimate Form**

**Department** Accounting  
**Submitted By:** Addie Carlson, Associate Director - Accounting

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Interest	10-00-3600-361	515,718.75	419,007.94	325,000.00	325,000.00	-		
Revenue Fund	10-00-3500-378	15,251.85	3,595.51	10,000.00	10,000.00	-		
St. Cloud Reimb.	10-00-3500-351	49,668.18	94,321.09	95,000.00	108,000.00	13,000.00	82% of budgeted custodial expenses 2027 wages	
<b>Revenue Total</b>		<b>\$ 580,638.78</b>	<b>\$ 516,924.54</b>	<b>\$ 430,000.00</b>	<b>\$ 443,000.00</b>	<b>\$ 13,000.00</b>		

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Building Maint	10-30-4200-240	168,972.44	102,703.85	108,000.00	108,700.00	700.00	Annual Parking lot increase	A
Equipment Contracts & Repair	10-20-4200-271	27,601.36	29,563.89	31,000.00	31,000.00	-		
Fleet Fuel	10-20-4400-420	26,872.74	26,211.70	28,000.00	28,000.00	-		
Fleet Insurance	10-20-4400-430	3,365.00	4,119.01	3,500.00	3,500.00	-		
Fleet Maintenance	10-20-4400-440	9,673.91	12,999.08	11,500.00	12,000.00	500.00	Rising costs of repairs	D
Operating Equipment	10-20-4600-610	3,082.35	3,303.88	4,000.00	4,000.00	-		
Small Equipment	10-20-4600-630	1,237.89	1,792.64	1,500.00	1,500.00	-		
Contingency	10-00-4700-910	143.40	317.72	400.00	400.00	-		
Audit Services	10-30-4200-250	24,365.00	32,855.00	27,000.00	30,000.00	3,000.00	Better aligns with actual costs	D
Sales Tax Payable	10-00-4200-288	4,299.00	5,070.00	4,500.00	5,000.00	500.00	Patron receipt increase	C
Telephone	10-00-4200-260	30,180.08	27,527.24	30,500.00	30,500.00	-		
Mileage Reimbursements	10-00-4400-460	\$ 1,388.91	\$ 488.60	\$ 1,000.00	\$ 1,000.00	\$ -		
Mileage Reimbursements	10-20-4400-460	\$ 33,019.25	\$ 33,246.92	\$ 34,000.00	\$ 35,000.00	\$ 1,000.00	increased milage rate	D
HRIS/Payroll Services	10-00-4200-290	\$ 96,794.45	\$ 77,439.10	\$ 86,200.00	\$ 82,500.00	\$ (3,700.00)	Cost savings w/ Paylocity	
<b>Expenditure Total</b>		<b>\$ 430,995.78</b>	<b>\$ 357,638.63</b>	<b>\$ 371,100.00</b>	<b>\$ 373,100.00</b>	<b>\$ 2,000.00</b>		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ 13,000.00	3.02%
Expenditures Change	\$ 2,000.00	0.54%
<b>Net Change in Operating</b>	<b>\$ 11,000.00</b>	

**Great River Regional Library  
2027 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	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	-		
<b>Revenue Total</b>		<b>\$ 13,200.00</b>	<b>\$ 13,200.00</b>	<b>\$ 13,200.00</b>	<b>\$ 13,200.00</b>	<b>\$ -</b>		
Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Catalog Services	10-20-4200-248	93,878.37	100,100.00	106,105.00	106,000.00	(105.00)		
Supplies	10-20-4300-310	58,223.20	62,792.16	59,700.00	60,000.00	300.00		A
Postage	10-30-4300-330	14,633.19	15,203.49	15,000.00	15,250.00	250.00	Rising postage costs	D
Books & Print Materials	10-20-4500-510	528,634.42	526,542.88	535,000.00	535,000.00	-		
Periodicals	10-20-4500-520	51,024.63	53,243.45	52,000.00	53,000.00	1,000.00	increase in newspaper costs	A
Media	10-20-4500-540	57,321.30	58,954.25	60,000.00	59,000.00	(1,000.00)	Realign with patron use	
Electronic Services	10-20-4500-560	334,489.22	337,259.08	333,800.00	342,775.00	8,975.00	Epecting 5% Increase in most database subscriptions	A
Delivery Services	10-30-4200-265	2,055.26	2,138.46	2,350.00	2,350.00	-		
<b>Expenditure Total</b>		<b>\$ 1,140,259.59</b>	<b>\$ 1,156,233.77</b>	<b>\$ 1,163,955.00</b>	<b>\$ 1,173,375.00</b>	<b>\$ 9,420.00</b>		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 9,420.00	0.81%
Net Change in Operating	<b>\$ (9,420.00)</b>	

**Great River Regional Library  
2027 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
<b>Communications &amp; Marketing (Lines Combined)</b>	10-20-4200-280	29,991.33	30,883.68	31,000.00	31,000.00	-		
<b>Expenditure Total</b>		\$ 29,991.33	\$ 30,883.68	\$ 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  
2027 Department Base Budget Estimate Form**

**Department:** Executive Director  
**Submitted By:** Brandi Canter, Executive Director

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Patron Receipts	10-00-3600-371	124,005.64	129,480.37	120,000.00	130,000.00	10,000.00	Trending upward	
RLBSS	10-00-3300-388	1,912,811.29	1,928,752.98	1,858,500.00	1,859,000.00	500.00	Updated to FY 26 amounts	
City of Sartell	10-00-3100-323	20,825.06	21,057.97	21,700.00	22,205.00	505.00	Updated to FY 26 amounts	
<b>Revenue Total</b>		<b>\$ 2,057,641.99</b>	<b>\$ 2,079,291.32</b>	<b>\$ 2,000,200.00</b>	<b>\$ 2,011,205.00</b>	<b>\$ 11,005.00</b>		

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Legal Services	10-30-4200-291	13,785.49	12,330.64	14,000.00	14,000.00	-		
System Directors Fund	10-30-4200-293	6,840.88	6,021.26	6,500.00	6,500.00	-		
Public Licensing Services	10-20-4200-253	4,818.00	4,818.00	4,820.00	5,077.00	257.00	Vendor increase	
Patron Contact Services	10-20-4200-235	70,564.62	68,621.53	67,000.00	68,500.00	1,500.00	Vendor increase	
Regional Board Meetings	10-00-4200-210	8,418.41	13,793.79	7,200.00	11,000.00	3,800.00	Better alignment with actual BOT per diem spending. Includes \$3,000 for YAC	
<b>Expenditure Total</b>		<b>\$ 104,427.40</b>	<b>\$ 105,585.22</b>	<b>\$ 99,520.00</b>	<b>\$ 105,077.00</b>	<b>\$ 5,557.00</b>		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ 11,005.00	0.55%
Expenditures Change	\$ 5,557.00	5.58%
<b>Net Change in Operating</b>	<b>\$ 5,448.00</b>	

**Great River Regional Library  
2027 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Workers Compensation	10.30.4100.160	33,071.00	30,559.00	34,750.00	34,750.00	-		
Memberships & Subscriptions	10.00.4200.220	4,414.97	2,739.95	4,000.00	4,000.00	-		
Staff Development Services	10.00.4200.211	14,645.56	20,821.01	24,500.00	24,500.00	-		
All Staff Day Training	10.00.4200.213	7,360.31	7,043.90	7,300.00	7,300.00	-		
<b>Expenditure Total</b>		<b>59,491.84</b>	<b>61,163.86</b>	<b>70,550.00</b>	<b>70,550.00</b>	-		

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

**Great River Regional Library  
2027 Department Base Budget Estimate Form**

**Department** Information Technology  
**Submitted By:** Jay Roos - Associate Director IT

Budget Line	Account Code	2024 Actual	2025 Actual	2026 Budget	2027 Budget	\$ Change from Previous Year	Reason for Change or "N/A"	Criteria Code
Automation Maintenance	10-20-4800-932	194,115.89	235,113.16	177,000.00	232,282.00	55,282.00	\$132,400 in vendor increases & \$20,000 first year of paid support	
Automation Equipment	10-00-4800-933	1,120.13	976.15	10,000.00	10,500.00	500.00	Vendor Increases	
Automation Equipment	10-20-4800-933	74,571.92	49,132.81	85,000.00	89,000.00	4,000.00	Vendor Increases	
Professional Services	10-20-4800-935	3,155.00	3,419.47	2,000.00	2,500.00	500.00	Vendor Increases	
Automation Software	10-00-4800-936	1,011.60	7,229.68	16,000.00	14,652.00	(1,348.00)	Line Shift	
Automation Software	10-20-4800-936	50,543.07	56,332.32	55,000.00	84,570.00	29,570.00	Product migration & vendor increases	
<b>Expenditure Total</b>		<b>\$ 324,517.61</b>	<b>\$ 352,203.59</b>	<b>\$ 345,000.00</b>	<b>\$ 433,504.00</b>	<b>\$ 88,504.00</b>		

	<u>\$\$ Change</u>	<u>% Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 88,504.00	25.65%
Net Change in Operating	<b>\$ (88,504.00)</b>	

**Great River Regional Library  
Capital Vehicle Fund - 10-Year Replacement Plan**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
YE Capital Budget	\$ 17,525.55	\$ 27,525.55	\$ 52,525.55	\$ 14,052.80	\$ 44,052.80
Capital Budget Contribution	10,000.00	25,000.00	25,000.00	30,000.00	30,000.00
Purchase Amount	0.00	0.00	63,472.75	0.00	42,000.00
Balance	\$ 27,525.55	\$ 52,525.55	\$ 14,052.80	\$ 44,052.80	\$ 32,052.80

Plan to Replace	North	Central	South	Dodge
Vehicle Replaced	-	2016/NEW		2018/2016

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
YE Capital Budget	\$ 32,052.80	\$ 26,573.80	\$ 26,573.80	\$ 26,573.80	\$ 26,573.80
Capital Budget Contribution	35,000.00	35,000.00	50,000.00	55,000.00	50,000.00
Purchase Amount	40,479.00	35,000.00	50,000.00	55,000.00	0.00
Balance	\$ 26,573.80	\$ 26,573.80	\$ 26,573.80	\$ 26,573.80	\$ 76,573.80

Plan to Replace	North	Equinox	Central	South	Jeep
Vehicle Replaced					

March 17, 2026



## 2027 Budget Request

**Date of Request:** 3/2/2026  
**Department:** Collection Development  
**Request submitted by:** Jami Trenam, Associate Director - Collection Development

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

Please increase the budget line for electronic materials by \$50,000. Usage of GRRR digital materials such as eBooks and eAudio has increased over 110% since 2020. The digital library, which includes our Libby and Hoopla collections, is our highest circulating "branch" in the region. Patrons frequently complain of long wait times for digital materials and would like to see a greater variety of titles available for checkout. Increasing the collection budget specifically for digital materials would help us better meet the increased demand.

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

Over the past few years we have shifted funds from lesser used physical collections such media (DVD, audiobooks on CD) to the digital collection. Donated funds and dollars from priority 2 Regional Telecommunications Aid are used to supplement the digital collection but are not guaranteed.

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

The total collection budget has only increased 2% since 2021; this increase reflects inflation costs of subscription databases. Digital copies of eBooks and eAudio for libraries cost 3 to 4 times more than the physical format (Nooda and Berens, 2023).

**Requested Staffing changes to 2026 allocations for 2027 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	Core Value / Strategic Direction
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			\$ -			
<b>Total Staffing:</b>			<b>\$ -</b>			

**Requested Other changes to 2026 allocations for 2027 budget year**

Item Description	# of Units	Cost	Subtotal	Replacement or new item?	Reason for request - Please refer to Department Budget Requests, #1-4	Core Value / Strategic Direction
Digital library funding	0.00	\$ 50,000.00	\$ 50,000.00	new		Core Values: Exceptional Service
	0.00	\$ -	\$ -			
	0.00	\$ -	\$ -			
<b>Total Other:</b>			<b>\$ 50,000.00</b>			

**Summary**

Staffing	\$ -
Other	50,000.00
<b>Total Budget Request</b>	<b>\$ 50,000.00</b>

Approved	
Denied	
Reason Denied	

\_\_\_\_\_  
Supervisor approval Date



# Unassigned Fund Balance Spending and Recovery Plan

Submitted by Addie Carlson, 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 2027 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 2027 budget proposal includes the use of \$63,595 of unassigned funds from cash reserves as part of the non-signatory revenue receipts lines.

The plan approved in July 2024 reduces 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) \$2,542,095  
 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	<b>\$ 315,218</b>	\$ 230,000	\$ 160,000	\$ 90,000	\$ 45,000	\$ -				\$ 840,218
2024			<b>\$ 40,711</b>	\$ 28,500	\$ 14,250	\$ 7,125	\$ -			\$ 90,586
2025				<b>\$ 115,244</b>	\$ 80,671	\$ 56,470	\$ 39,529	\$ 23,374	\$ -	\$ 315,287
<b>Unassigned Funds in the Revenue Budget</b>	<b>\$ 315,218</b>	<b>\$ 230,000</b>	<b>\$ 200,711</b>	<b>\$ 233,744</b>	<b>\$ 139,921</b>	<b>\$ 63,595</b>	<b>\$ 39,529</b>	<b>\$ 23,374</b>	<b>\$ -</b>	<b>\$ 1,246,091</b>

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