



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

**Board of Trustees Finance Committee Meeting**  
**Tuesday, June 16, 2026, 5:30 p.m.**  
**St. Cloud Public Library Mississippi Room**  
**Agenda**

- |  |      |
|--|------|
| 1. Call to Order   | 5:30 |
| 2. Adopt/Amend Agenda  | 5:31 |
| 3. Approval of Minutes – May 19, 2026, Meeting ( <a href="#">Requested Action – Approve</a> ) pg 3             | 5:32 |
| 4. 2027 Preliminary Budget Discussion pg 5   | 5:33 |
| 4.1 2027 Budget & Signatory Share Scenarios pg 15  |      |
| 4.2 2019-2026 Budget Analysis & Breakdown pg 17  |      |
| 5. Unassigned Fund Balance Spending & Recovery Plan Discussion pg 21   | 5:53 |
| 6. 2027 Budget Request – Benefits Administration Platform ( <a href="#">Requested Action – Approve</a> ) pg 23 | 6:03 |
| 7. Next Meeting – July 21, 2025  | 6:09 |
| 8. Adjourn   | 6:10 |

June 16, 2026

**GREAT RIVER REGIONAL LIBRARY  
FINANCE COMMITTEE MINUTES  
May 19, 2026**

Chairperson Tina Diedrick called the Great River Regional Library (GRRL) Finance Committee to order on Tuesday, May 19, 2026, at 5:00 p.m. in the St. Cloud Public Library Mississippi Room.

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

Members Excused:

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

**ADOPT/AMEND AGENDA**

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

**APPROVAL OF MINUTES**

Melissa Fee made a motion to approve the March 17, 2026, Finance Committee minutes as presented. Seconded by Bobby Kasper, the motion carried unanimously.

**FIRST QUARTER 2026 FINANCIAL REPORT**

Associate Director – Accounting Addie Carlson reviewed the March 31 revenue and expense balances. Quarter one revenues received were on track with patron receipts and interest income higher than budgeted. Expenses were also as expected; she noted that the personnel line was slightly under due to vacancies. The budget lines a little over for the quarter were sales tax, legal services, and fleet vehicle maintenance.

Ed Popp made a motion to approve the First Quarter Financial report as presented. Seconded by Melissa Fee, the motion carried unanimously.

**DEPOSIT AND INVESTMENT POLICY REVISIONS**

Executive Director Brandi Canter and Addie Carlson met with Ehlers Public Finance Advisors to discuss investment opportunities. As a result, GRRL's Deposit and Investment policy needed revisions. The changes will better support the partnership and align with the Board's recommendation for longer-term investments and better interest rates. Addie explained the policy changes and additions. GRRL legal counsel has reviewed the policy draft.

Following brief discussion, Tarryl Clark made a motion to approve the Deposit and Investment policy revisions as presented. Seconded by Gregg Felber, the motion carried unanimously.

**GRRL 2027 PRELIMINARY BUDGET PROPOSAL**

The Committee reviewed the preliminary GRRL 2027 Budget proposal. Addie Carlson commented on a few revenue lines, including the increased Regional Library Basic System Support (RLBSS) amount, and

noted the decreased use of unassigned funds. She also mentioned expenses that were reduced in an effort to keep the overall budget as flat as possible.

The preliminary 2027 operating and capital budget shows a total increase of 2.67 percent, or approximately \$282,000, over 2026. Addie pointed out the 2026 vs. 2027 budget amounts and the percent and dollar changes on the Signatory Share Factor Table. She reminded the Committee that approving the preliminary budget is not final and asked for feedback.

Brandi added comments about the Unassigned Fund Balance. She asked the Committee to discuss options that staff can use in determining the final 2027 Budget.

#### **Annual Review of the Unassigned Fund Balance**

Addie Carlson explained the Unassigned Fund Balance numbers and calculations. A balance of \$41,627 remained after the Accounting Transition was complete; these designated funds were returned to the Unassigned Fund. Following GRRL's annual audit, there are 4.38 months in reserve.

Tim Denny joined the meeting at 6:20 p.m.

Finance Committee members commented about what happens when using unassigned funds as revenue, and some agreed that the budget increase percentage is reasonable. Discussion included suggestions for managing the digital collection and thoughts about how to designate surplus funds given current county budget situations.

Brandi Canter asked the Committee for direction regarding budget options to present at the June Finance Committee meeting. Members discussed options and asked to see a budget with the increase reduced by one percent.

Gregg Felber made a motion to approve the GRRL 2027 Preliminary Budget as presented. Seconded by Bobby Kasper, the motion carried unanimously.

Tarryl Clark made a motion to approve the Annual Review of the Unassigned Fund Balance as presented. Seconded by Gregg Felber, the motion carried unanimously.

#### **NEXT MEETING**

The next Finance Committee meeting will be Tuesday, June 16, 2026.

#### **ADJOURN**

Ed Popp made a motion to adjourn the meeting at 5:38 p.m. Seconded by Bobby Kasper, the motion carried unanimously.

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Tina Diedrick, Chair



***2027 Annual Preliminary Budget***

Approved May 19, 2026

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

**Great River Regional Library  
2027 Annual Preliminary Budget Summary**

<b>Operating Revenue Budget</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2027 Annual Preliminary Budget Summary</b>
Signatory Revenue	\$ 7,484,115.00	\$ 7,406,000.50	\$ 7,605,954.00	\$ 7,878,331.00
Non Signatory Revenue	3,288,888.15	3,232,159.86	2,933,321.00	2,943,749.00
<b>Operating Revenue Total</b>	<b>\$ 10,773,003.15</b>	<b>\$ 10,638,160.36</b>	<b>\$ 10,539,275.00</b>	<b>\$ 10,822,080.00</b>
	Dollar Change	\$ (134,842.79)	\$ (98,885.36)	\$ 282,805.00
	Percent Change	-1.25%	-0.93%	2.68%

<b>Operating Expenditure Budget</b>				
Personnel	\$ 7,722,089.65	\$ 7,901,827.18	\$ 8,449,200.00	\$ 8,628,524.00
Services & Contracts	650,936.53	589,118.30	606,675.00	610,627.00
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>\$ 10,822,080.00</b>
	Dollar Change	\$ 159,070.30	\$ 559,651.07	\$ 282,805.00
	Percent Change	1.62%	5.61%	2.68%

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

<b>Capital Expenditure Budget</b>				
Total Capital	\$ 96,921.74	\$ 42,479.00	\$ 35,000.00	\$ 35,000.00
	Dollar Change		\$ -	
	Percent Change		0.00%	

Revenue Budget	\$ 10,857,080.00
Expenditure Budget	\$ 10,857,080.00
Balanced	\$ -

**Great River Regional Library  
2027 Annual Preliminary Budget**

<b>Operating Revenue Budget</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary Budget</b>
<b>County</b>					
Benton	\$ 537,890.00	\$ 525,994.00	\$ 544,166.00	\$ 15,501.00	\$ 559,667.00
Morrison	517,025.00	512,922.00	526,008.00	9,566.00	535,574.00
Sherburne	1,458,316.00	1,427,713.25	1,460,292.00	39,219.00	1,499,511.00
Stearns	2,300,524.00	2,249,424.25	2,310,983.00	75,444.00	2,386,427.00
Todd	348,368.00	346,269.00	360,877.00	7,440.00	368,317.00
Wright	2,321,992.00	2,343,678.00	2,403,628.00	125,207.00	2,528,835.00
<b>Subtotal Signatory</b>	<b>\$ 7,484,115.00</b>	<b>\$ 7,406,000.50</b>	<b>\$ 7,605,954.00</b>	<b>\$ 272,376.00</b>	<b>\$ 7,878,331.00</b>
	<b>Dollar Change</b>	<b>\$ (78,114.50)</b>	<b>\$ 199,953.50</b>		<b>\$ 272,377.00</b>
	<b>Percent Change</b>	<b>-1.04%</b>	<b>2.70%</b>		<b>3.58%</b>

<b>Non-Signatory</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary Budget</b>
FY State Aid - RLBSS	\$ 1,912,811.29	\$ 1,928,752.98	\$ 1,858,500.00	\$ 63,249.00	\$ 1,921,749.00
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>\$ 10,428.00</b>	<b>\$ 2,943,749.00</b>
	<b>Dollar Change</b>	<b>\$ (56,728.29)</b>	<b>\$ (298,838.86)</b>		<b>\$ 10,428.00</b>
	<b>Percent Change</b>	<b>-1.72%</b>	<b>-9.25%</b>		<b>0.36%</b>

**Great River Regional Library  
2027 Annual Preliminary Budget**

Operating Revenue Total	2024 Actual	2025 Actual	2026 Budget	Incr/Decr from 2026 to 2027	2027 Annual Preliminary Budget
	\$ 10,773,003.15	\$ 10,638,160.36	\$ 10,539,275.00	\$ 282,804.00	\$ 10,822,080.00
	Dollar Change	\$ (134,842.79)	\$ (98,885.36)		\$ 282,805.00
	Percent Change	-1.25%	-0.93%		2.68%

Capital Revenue Budget	2024 Actual	2025 Actual	2026 Budget	Incr/Decr from 2026 to 2027	2027 Annual Preliminary Budget
<b>County</b>					
Benton	\$ 2,156.00	\$ 2,486.00	\$ 2,504.00	\$ (18.00)	\$ 2,486.00
Morrison	2,072.00	2,424.00	2,421.00	(42.00)	\$ 2,379.00
Sherburne	5,846.00	6,747.25	6,720.00	(58.00)	\$ 6,662.00
Stearns	9,222.00	10,631.00	10,634.00	(32.00)	\$ 10,602.00
Todd	1,396.00	1,636.00	1,661.00	(25.00)	\$ 1,636.00
Wright	9,308.00	11,076.00	11,061.00	174.00	\$ 11,235.00
<b>Capital Revenue Total</b>	<b>\$ 30,000.00</b>	<b>\$ 35,000.25</b>	<b>\$ 35,000.00</b>	<b>\$ (1.00)</b>	<b>\$ 35,000.00</b>
	Dollar Change	\$ 5,000.25	\$ (0.25)		\$ -
	Percent Change	16.67%	0.00%		0.00%

Operating & Capital Revenue Total	2024 Actual	2025 Actual	2026 Budget	Incr/Decr from 2026 to 2027	2027 Annual Preliminary Budget
	\$ 10,803,003.15	\$ 10,673,160.61	\$ 10,574,275.00	\$ 282,803.00	\$ 10,857,080.00
	Dollar Change	\$ (129,842.54)	\$ (98,885.61)		\$ 282,805.00
	Percent Change	-1.20%	-0.93%		2.67%

**Great River Regional Library  
2027 Annual Preliminary Budget**

<b>Operating Expenditure Budget</b>					
<b>4100 Personnel</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary Budget</b>
Subtotal Personnel	\$ 7,722,089.65	\$ 7,901,827.18	8,449,200.00	\$ 179,324.00	\$ 8,628,524.00
<b>Total Personnel</b>	<b>\$ 7,722,089.65</b>	<b>\$ 7,901,827.18</b>	<b>\$ 8,449,200.00</b>	<b>\$ 179,324.00</b>	<b>\$ 8,628,524.00</b>
				Dollar Change	\$ 179,324.00
				Percent Change	2.12%

<b>4200 Services and Contracts</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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	-	27,000.00
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	(4,700.00)	81,500.00
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>\$ 3,952.00</b>	<b>\$ 610,627.00</b>
				Dollar Change	\$ 3,952.00
				Percent Change	0.65%

**Great River Regional Library  
2027 Annual Preliminary Budget**

<b>4300 Commodities</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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%

<b>4400 Fleet Vehicles</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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%

**Great River Regional Library  
2027 Annual Preliminary Budget**

<b>4600 Equipment</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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%

<b>4800 Automation</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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>\$ 282,805.00</b>	<b>\$ 10,822,080.00</b>
			Dollar Change		\$ 282,805.00
			Percent Change		2.68%

Revenue Budget		\$ 10,822,080.00
Expenditure Budget		\$ 10,822,080.00
Balanced		\$ -

**Great River Regional Library  
2027 Annual Preliminary Budget**

<b>Capital Expenditure Budget</b>					
<b>5000 Capital</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>Incr/Decr from 2026 to 2027</b>	<b>2027 Annual Preliminary 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	-	35,000.00
<b>Total Capital</b>	<b>\$ 96,921.74</b>	<b>\$ 42,479.00</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>
				<b>Dollar Change</b>	<b>\$ -</b>
				<b>Percent Change</b>	<b>0.00%</b>
<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>\$ 282,805.00</b>	<b>\$ 10,857,080.00</b>
				<b>Dollar Change</b>	<b>\$ 282,805.00</b>
				<b>Percent Change</b>	<b>2.67%</b>
				<b>Revenue Budget</b>	<b>\$ 10,857,080.00</b>
				<b>Balanced</b>	<b>\$ -</b>

**Great River Regional Library  
2027 Annual Preliminary Budget  
Signatory Share Factor Table**

Formula:		1/3 Population	1/3 Net Tax Capacity	1/3 Registered Borrowers									
		33%	33%	33%									
<b>Operating</b>													
<b>\$ 7,878,331</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%	\$ 209,895	6,625	6.87%	\$ 180,284	\$ 57,554,796	6.45%	\$ 169,488	7.10%	\$ 559,667	\$ 13.36	0.97%
Morrison	34,519	6.59%	172,995	6,883	7.13%	187,305	59,519,580	6.67%	175,274	6.80%	535,574	15.52	0.90%
Sherburne	103,059	19.67%	516,488	17,479	18.11%	475,651	172,293,552	19.32%	507,372	19.03%	1,499,511	14.55	0.87%
Stearns	163,999	31.30%	821,893	30,065	31.15%	818,151	253,457,021	28.42%	746,382	30.29%	2,386,427	14.55	0.94%
Todd	25,956	4.95%	130,080	3,900	4.04%	106,130	44,861,106	5.03%	132,107	4.68%	368,317	14.19	0.82%
Wright	154,594	29.50%	774,759	31,551	32.69%	858,589	304,090,082	34.10%	895,487	32.10%	2,528,836	16.36	0.83%
<b>Total</b>	<b>524,009</b>	<b>100%</b>	<b>\$ 2,626,110</b>	<b>96,503</b>	<b>100%</b>	<b>\$ 2,626,110</b>	<b>\$ 891,776,137</b>	<b>100%</b>	<b>\$ 2,626,110</b>	<b>100%</b>	<b>\$ 7,878,331</b>	<b>\$ 15.03</b>	<b>0.88%</b>
<b>Weight</b>	<b>2024</b>	<b>33.33%</b>		<b>2025</b>	<b>33.33%</b>		<b>2026</b>	<b>33.33%</b>					

<b>Capital</b>													
<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			County	2026			County	Operating Change	Capital Change	Total Change	Total % Change
	Operating	2027 Capital	2027 Total		Operating	2026 Capital	2026 Total					
Benton	\$ 559,667	\$ 2,486	\$ 562,153	Benton	\$ 544,166	\$ 2,504	\$ 546,670	Benton	\$ 15,501	\$ (18)	\$ 15,483	2.832%
Morrison	535,574	2,379	537,953	Morrison	526,008	2,420	528,428	Morrison	9,566	(41)	9,525	1.802%
Sherburne	1,499,511	6,662	1,506,173	Sherburne	1,460,292	6,720	1,467,012	Sherburne	39,219	(58)	39,161	2.669%
Stearns	2,386,427	10,602	2,397,028	Stearns	2,310,983	10,634	2,321,617	Stearns	75,444	(32)	75,411	3.248%
Todd	368,317	1,636	369,954	Todd	360,877	1,661	362,538	Todd	7,440	(25)	7,416	2.046%
Wright	2,528,836	11,235	2,540,070	Wright	2,403,628	11,061	2,414,689	Wright	125,208	174	125,381	5.192%
<b>Total</b>	<b>\$ 7,878,331</b>	<b>\$ 35,000</b>	<b>\$ 7,913,331</b>	<b>Total</b>	<b>\$ 7,605,955</b>	<b>\$ 35,000</b>	<b>\$ 7,640,955</b>	<b>Total</b>	<b>\$ 272,377</b>	<b>\$ -</b>	<b>\$ 272,377</b>	<b>3.565%</b>

June 16, 2026

**Great River Regional Library  
2027 Annual Budget  
Signatory Share Factor Table Scenarios**

**Scenario 1: 2027 Preliminary Budget, approved May 19, 2026**

	<b>Operating</b>	<b>Capital</b>	<b>Total</b>	<b>Total \$ change from 2026</b>	<b>Total % Change</b>
Benton	\$ 559,667	\$ 2,486	\$ 562,153	\$ 15,483	2.832%
Morrison	\$ 535,574	\$ 2,379	\$ 537,953	\$ 9,525	1.802%
Sherburne	\$ 1,499,511	\$ 6,662	\$ 1,506,173	\$ 39,161	2.669%
Stearns	\$ 2,386,427	\$ 10,602	\$ 2,397,028	\$ 75,411	3.248%
Todd	\$ 368,317	\$ 1,636	\$ 369,954	\$ 7,416	2.046%
Wright	\$ 2,528,836	\$ 11,235	\$ 2,540,070	\$ 125,381	5.192%
<b>Total</b>	<b>\$ 7,878,331</b>	<b>\$ 35,000</b>	<b>\$ 7,913,331</b>	<b>\$ 272,377</b>	<b>3.565%</b>

2025 Surplus to 2027 Budget	\$ 350,000
Reserves in Budget, Spend Down Plan	\$ 63,595

2027 GRRL Preliminary Budget	
Operating Budget	\$ 10,822,080
Capital Budget	\$ 35,000
Total Budget amount	\$ 10,857,080
Increase from 2026 budget	2.67%

**Scenario 2: Reduction in open hours from 2022 adjustments**

	<b>Operating</b>	<b>Capital</b>	<b>Total</b>	<b>Total \$ change from 2026</b>	<b>Total % Change</b>
Benton	\$ 554,173	\$ 2,486	\$ 556,659	\$ 9,989	1.827%
Morrison	\$ 530,316	\$ 2,379	\$ 532,695	\$ 4,267	0.808%
Sherburne	\$ 1,484,790	\$ 6,662	\$ 1,491,452	\$ 24,440	1.666%
Stearns	\$ 2,362,999	\$ 10,602	\$ 2,373,601	\$ 51,984	2.239%
Todd	\$ 364,702	\$ 1,636	\$ 366,338	\$ 3,800	1.048%
Wright	\$ 2,504,010	\$ 11,235	\$ 2,515,244	\$ 100,555	4.164%
<b>Total</b>	<b>\$ 7,800,989</b>	<b>\$ 35,000</b>	<b>\$ 7,835,989</b>	<b>\$ 195,035</b>	<b>2.552%</b>

2025 Surplus to 2027 Budget	\$ 350,000
Current budget Spend Down Plan reserves	\$ 63,595

Total reduction in 2027 operating budget	\$ 77,342
Total Budget amount	\$ 10,779,738
Increase from 2026 budget	1.94%

**Scenario 3: Reduced operating budget increase from 2.67% to 1.67%**

	Operating	Capital	Total	Total \$ change from 2026	Total % Change
Benton	\$ 552,151	\$ 2,486	\$ 554,637	\$ 7,967	1.457%
Morrison	\$ 528,381	\$ 2,379	\$ 530,761	\$ 2,333	0.441%
Sherburne	\$ 1,479,374	\$ 6,662	\$ 1,486,035	\$ 19,023	1.297%
Stearns	\$ 2,354,379	\$ 10,602	\$ 2,364,981	\$ 43,364	1.868%
Todd	\$ 363,371	\$ 1,636	\$ 365,008	\$ 2,470	0.681%
Wright	\$ 2,494,875	\$ 11,235	\$ 2,506,110	\$ 91,421	3.786%
<b>Total</b>	<b>\$ 7,772,531</b>	<b>\$ 35,000</b>	<b>\$ 7,807,531</b>	<b>\$ 166,578</b>	<b>2.180%</b>

2025 Surplus to 2027 Budget	\$ 350,000
Reserves in Budget, Spend Down Plan	\$ 63,595

Total reduction of personnel budget: \$105,800	\$ 105,800
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Total Budget amount	\$ 10,751,280
Increase from 2026 budget	1.67%

**Scenario 4: Additional Spend Down Plan**

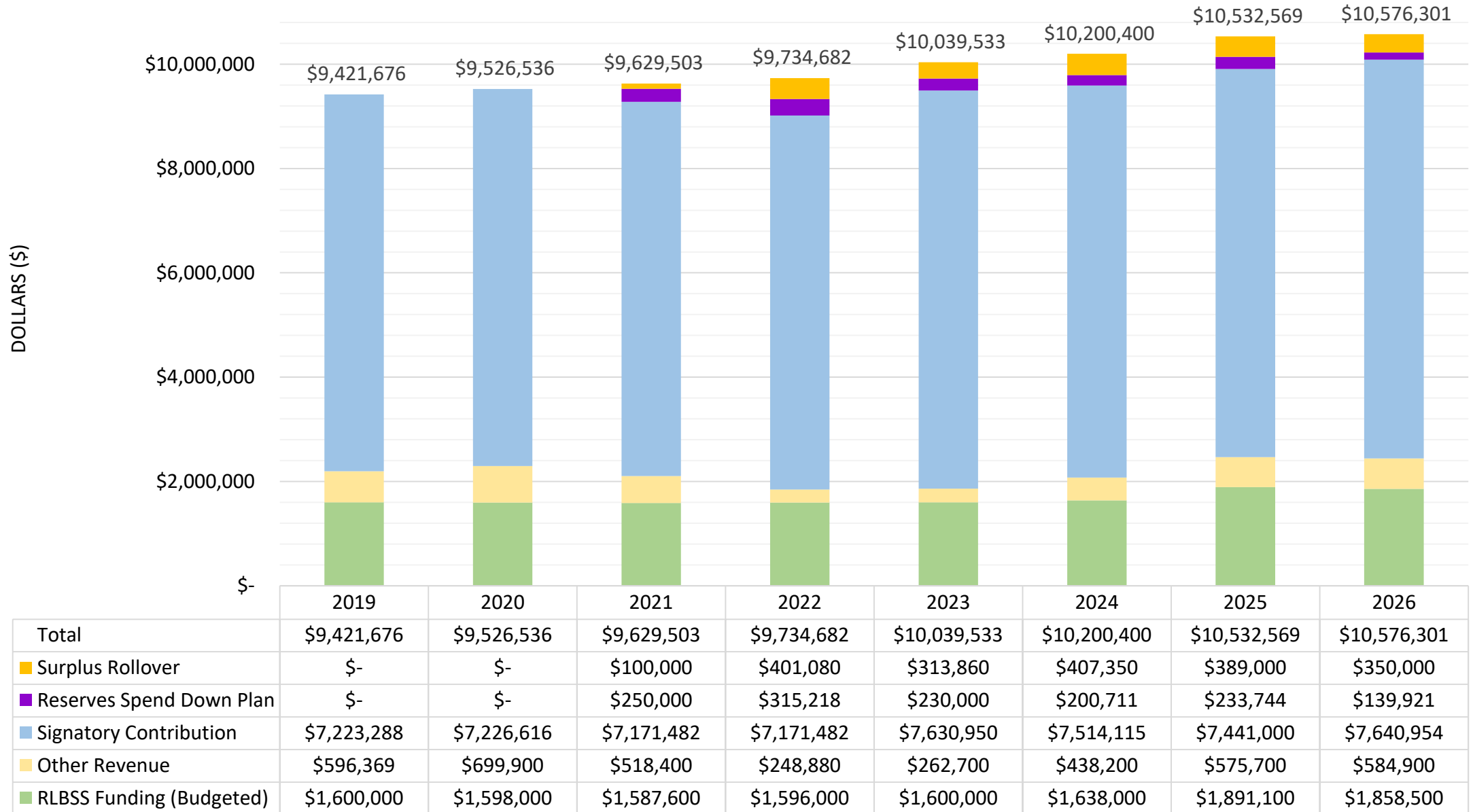
	Operating	Capital	Total	Total \$ change from 2026	Total % Change
Benton	\$ 553,381	\$ 2,486	\$ 555,868	\$ 9,198	1.682%
Morrison	\$ 529,558	\$ 2,379	\$ 531,938	\$ 3,510	0.664%
Sherburne	\$ 1,482,669	\$ 6,662	\$ 1,489,331	\$ 22,319	1.521%
Stearns	\$ 2,359,624	\$ 10,602	\$ 2,370,226	\$ 48,609	2.094%
Todd	\$ 364,181	\$ 1,636	\$ 365,817	\$ 3,279	0.904%
Wright	\$ 2,500,433	\$ 11,235	\$ 2,511,668	\$ 96,979	4.016%
<b>Total</b>	<b>\$ 7,789,847</b>	<b>\$ 35,000</b>	<b>\$ 7,824,847</b>	<b>\$ 183,894</b>	<b>2.407%</b>

2025 Surplus to 2027 Budget	\$ 350,000
Current budget Spend Down Plan reserves	\$ 63,595
Add'l. reserves, new Spend Down Plan	\$ 88,484
Total 2027 Spend Down Plan amount	\$ 152,079

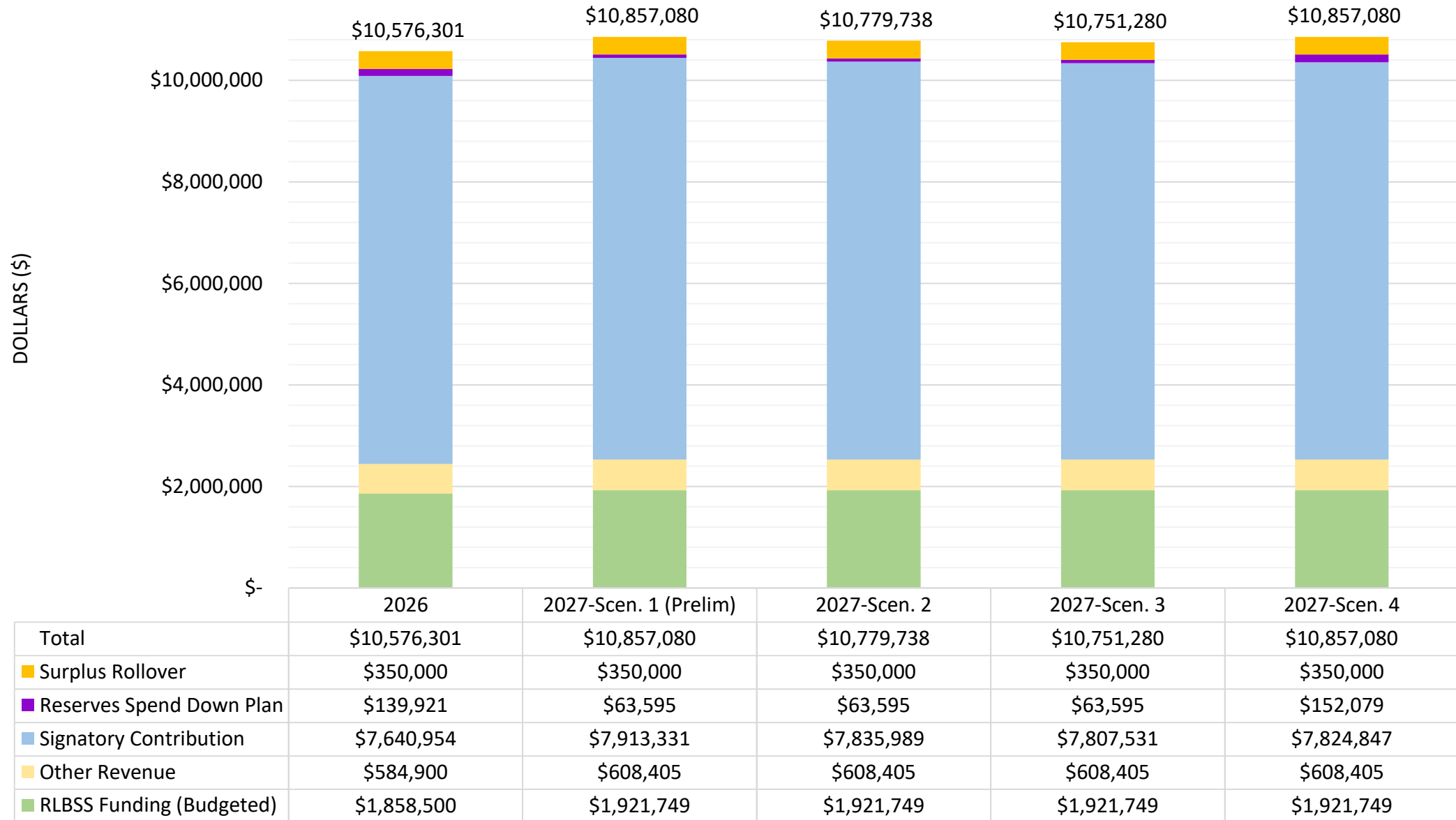
Total additional reserves plan 2027-2030	\$ 253,699
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Total Budget amount	\$ 10,857,080
Increase from 2026 budget	2.67%

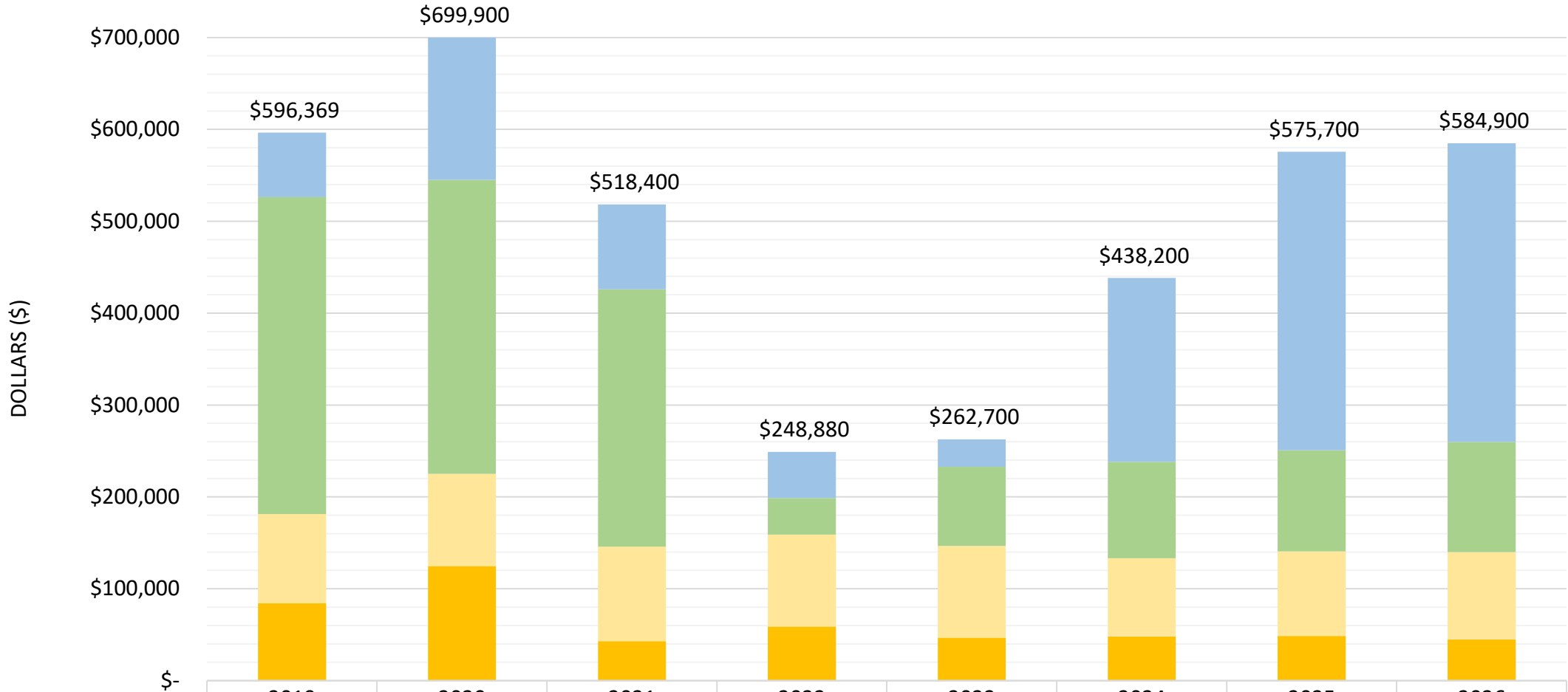
# GRRL Operating Budget Revenue Analysis



## GRRL 2027 Operating Budget Scenario Analysis



# GRRL "Other Revenue" Break Down



	2019	2020	2021	2022	2023	2024	2025	2026
Total	\$596,369	\$699,900	\$518,400	\$248,880	\$262,700	\$438,200	\$575,700	\$584,900
Interest	\$70,000	\$154,900	\$92,500	\$50,000	\$30,000	\$200,000	\$325,000	\$325,000
Patron Receipts	\$345,000	\$320,000	\$280,000	\$40,000	\$86,000	\$105,000	\$110,000	\$120,000
Reimbursements	\$97,200	\$100,300	\$103,000	\$100,000	\$100,000	\$85,000	\$92,000	\$95,000
Other	\$84,169	\$124,700	\$42,900	\$58,880	\$46,700	\$48,200	\$48,700	\$44,900

June 16, 2026

### GRRL Unassigned Fund Balance Spending and Recovery Plan

#### Unassigned Fund Balance on December 31, 2025 - 4.38 months in reserve

Adjusted Unassigned Fund Balance as of January 1, 2026	\$3,845,215
3 months of reserves in the Unassigned Fund Balance (Required)	<u>\$2,634,819</u>
Amount in excess of 3-months reserves as of December 31, 2025	<b>\$1,210,396</b>

#### Additional Spend Down Plan: Scenario 4

##### With Spend Down Plan Addition - 4.09 months in reserve

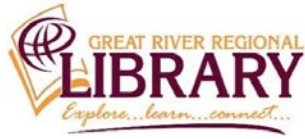
Assigned in Budget Year:	2026 Revenue	2027 Revenue	2028 Revenue	2029 Revenue	2030 Revenue	2031 Revenue	Total Reserves Use
2022	\$ 45,000	\$ -					\$ 45,000
2024	\$ 14,250	\$ 7,125	\$ -				\$ 21,375
2025	\$ 80,671	\$ 56,470	\$ 39,529	\$ 23,374	\$ -		\$ 200,044
2027		\$ 88,484	\$ 74,530	\$ 52,665	\$ 38,020	\$ -	\$ 253,699
<b>Unassigned Funds in the Revenue Budget</b>	\$ 139,921	\$ 152,079	\$ 114,059	\$ 76,039	\$ 38,020	\$ -	\$ 520,118

Sans 2026 Revenue amount of \$139,921: \$ 380,197

*Note: Funds in italics are those already incorporated into the budget from previous year designations and are accounted for in adjusted unassigned fund balance.*

*Numbers in bold are proposed amounts for this option.*

June 16, 2026



## 2027 Budget Request

**Date of Request:** 6/16/2026  
**Department:** Human Resources/Accounting  
**Request submitted by:** Nichol Wojcik, Associate Director - Human Resources  
 Addie Carlson, Associate Director - Accounting

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

We have been using the EASE platform as our benefits administration portal for several years. National Enrollment Partners (NEP) bought EASE in 2023 and, after allowing employers to continue to use the platform free of charge, they are discontinuing EASE on July 1, 2027. At that point, it will go into "read only" mode. GRRR needs to transition to a new benefits administration platform. We feel the best choice is to use NEP's other product, Employee Navigator.

This platform is similar to EASE in both appearance and operations. Since NEP owns both platforms, they are able to easily transfer the majority of pertinent data from one system to the other. This would save payroll and HR staff significant time during implementation. In addition, Employee Navigator has seamless integration with our HRIS system, Paylocity. This integration will eliminate the need for payroll to manually add benefits information into an employee's pay profile as well as help eliminate data entry errors.

NEP is offering employers who switch in 2026 free use of the platform for the remainder of the year. Starting in January 2027, the cost will be \$200/month. NEP has offered GRRR a price lock for 2027 and 2028.

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

We investigated switching to Paylocity's Benefit platform in an effort to consolidate an additional module into our HRIS system; however, their cost quote was \$1,201.97/month.

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

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**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	\$ -			
<b>Calculations Only. Do not add any info below this line</b>						
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
Employee Navigator Benefits Administration	0.00	\$ 2,400.00	\$ 2,400.00	Replacement	Cost increase outside of GRRL control.	Core Values: Exceptional Service
	0.00	\$ -	\$ -			
	0.00	\$ -	\$ -			
<b>Total Other:</b>			<b>\$ 2,400.00</b>			

**Summary**

Staffing	\$ -
Other	2,400.00
<b>Total Budget Request</b>	<b>\$ 2,400.00</b>

Approved	
Denied	
Reason Denied	

Brandi Canter, Executive Director

June 3, 2026

*Supervisor approval*

*Date*