



1300 St. Germain Street West
St. Cloud, MN 56301
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**Board of Trustees Finance Committee Meeting
Tuesday, March 19, 2024, 5:00 p.m.
St. Cloud Public Library Mississippi Room
Agenda**

- | | |
|---|------|
| 1. Call to Order | 5:00 |
| 2. Adoption/Amendment of Agenda | 5:01 |
| 3. Approval of Minutes – February 20, 2024, Meeting (Requested Action – Approve) pg 3 | 5:02 |
| 4. Capital Automation Request – Horizon Migration (Requested Action – Approve) pg 5 | 5:03 |
| 5. Compensation Study Consultant Approval (Requested Action – Approve) pg 7 | 5:07 |
| 6. Proposed 2025 Base Budget (Requested Action – Approve) pg 9 | 5:11 |
| 7. 2025 Department Budget Request – St. Michael Staffing (Requested Action – Approve) pg 27 | 5:17 |
| 8. Unassigned Fund Balance Spending and Recovery Plan Review pg 29 | 5:20 |
| 9. Next Meeting – May 21, 2024 | 5:25 |
| 10. Adjournment | 5:25 |

March 19, 2024

**GREAT RIVER REGIONAL LIBRARY
FINANCE COMMITTEE MINUTES
February 20, 2024**

The Great River Regional Library (GRRL) Finance Committee was called to order by Board President Jayne Dietz on Tuesday, February 20, 2024, at 5:30 p.m. in the St. Cloud Public Library Mississippi Room.

Members Present: Tim Denny, Tina Diedrick, Jayne Dietz, Robert Kasper, Leigh Lenzmeier

Members Excused: Lisa Fobbe, Ed Popp

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

ADOPTION/AMENDMENT OF AGENDA

Leigh Lenzmeier made a motion to adopt the agenda as presented. Seconded by Tina Diedrick, the motion carried unanimously.

APPROVAL OF MINUTES

The November 21, 2023, Finance Committee minutes were approved at the January 16, 2024, Board meeting.

ELECT FINANCE COMMITTEE CHAIRPERSON

Robert Kasper nominated Ed Popp for Finance Committee Chairperson. Tim Denny seconded the nomination. There being no further nominations, all voted to elect Ed Popp as chairperson for 2024.

FOURTH QUARTER 2023 FINANCIAL REPORT

Associate Director – Accounting Amy Anderson reported the overall certificate of deposit rate of return was 5.04 percent for 2023. The MAGIC savings account was earning 5.45 percent at year-end. GRRL also received approximately \$74,000 more in state funding than anticipated. Overall, revenues exceeded the 2023 budget by \$406,619.77.

Spending in 2023 increased by 3.78 percent over 2022. Two considerable expense increases were postage rates and staff mileage reimbursement. Year-end expenses were at 97.3 percent of the 2023 budget for a total of \$273,575.77 underspent.

The overall 2023 surplus was \$680,195.54. Surplus fund designations approved in November included a compensation study, a one-time increase for digital library content, an extended access pilot project, increased St. Michael Library staffing, and the use of \$350,000 as 2025 budget revenue. The remaining \$197,200 surplus will be transferred to the Unassigned Fund Balance.

Tina Diedrick made a motion to approve the fourth quarter 2023 financial report as presented. Seconded by Tim Denny, the motion carried unanimously.

GRRL 2025 BUDGET GUIDELINES

After review, Leigh Lenzmeier made a motion to approve the 2025 Budget Process Guidelines as presented. Seconded by Robert Kasper, the motion carried unanimously.

ST. CLOUD PUBLIC LIBRARY LIGHTING UPGRADE

Executive Director Karen Pundsack introduced St. Cloud Public Services Director Tracy Hodel and Assistant Public Works Director Brian Schoenecker. She also commented that Patron Services Coordinator Neil Vig and Lead Patron Services Supervisor Brandi Canter have been directly involved with the lighting project and were present to address questions.

Tracy and Brian provided their backgrounds with the City of St. Cloud and explained their responsibilities within the Public Services department.

The current St. Cloud Library lighting system was installed using technology from 2008 when the library was constructed. This system is no longer manufactured or supported. Replacement costs have reduced significantly in recent years due to the availability of new control systems. The city was notified of an Xcel Energy rebate, which makes replacement more cost effective. If the project is completed by the end of April, the city will receive the flat rebate plus an additional \$26,000. The total cost for the lighting system upgrade project will be about \$384,000. The \$118,000 rebate reduces the amount to approximately \$266,000. GRRL is being asked to contribute \$48,000. The St. Cloud City Council approved the project on January 29.

In response to questions about the timeline, Brian stated project work will begin tomorrow if approved. They will try to work in public areas in the mornings before the library is open to keep disruptions minimal. Equipment has already been shipped in; there should not be any delays. When asked about GRRL's payment to the City of St. Cloud, Tracy explained the down payment schedules and fast project turnaround. She will talk with the city's finance director.

Robert Kasper made a motion to approve the St. Cloud Public Library lighting upgrade as presented. Seconded by Leigh Lenzmeier, the motion carried unanimously.

ASSIGN FINANCE COMMITTEE MEMBERS TO AUDIT OUTTAKE MEETING

Amy Anderson informed the Committee that GRRL's annual audit is scheduled for March 18-22. In the past, two Finance Committee members have attended the audit outtake meeting with BerganKDV. She asked members to let her know if they are interested in attending the meeting scheduled for Monday, March 25 at 10 a.m.

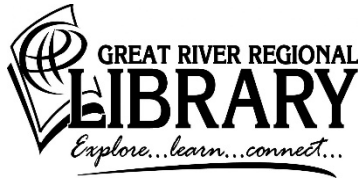
NEXT MEETING

The next Great River Regional Library Finance Committee meeting is to be determined.

ADJOURNMENT

Jayne Dietz adjourned the meeting at 5:52 p.m.

Jayne Dietz, Chair



Capital Automation Request for Horizon ILS Migration

Submitted by Jay Roos, Associate Director – Information Technology

BOARD ACTION REQUESTED

- Information
 Discussion
 Action Requested

RECOMMENDATION

Approve an expenditure from Automation Capital not to exceed \$21,500 for Horizon database migration services and licensing.

BACKGROUND INFORMATION

- Supporting Documents Attached

GRRL has been using the SirsiDynix Horizon Integrated Library System (ILS) since November 2004. From time to time, we need to migrate to a new operating system or upgrade the database software in order to remain on supported versions.

We are at the point where our operating system is out of date and our database engine is no longer supported by SirsiDynix. Customers can no longer upgrade to newer versions of Horizon without a database migration to a supported platform. The latest Horizon release, which is currently unavailable to us, offers enhancements that will better protect private library data and improve account security.

A portion of the total cost will be prorated against our annual contract and is dependent on the date the migration takes place. However, the total cost will not exceed \$21,500.

FINANCIAL IMPLICATIONS

Estimated Cost: \$ 21,500 Funding Source: Automation Capital Budgeted: Yes No N/A

ACTION

- Passed
 Failed
 Tabled

March 19, 2024



Compensation Study Consultant Approval

Submitted by Nichol Wojcik, Associate Director – Human Resources
Karen Pundsack, Executive Director

BOARD ACTION REQUESTED

- Information
 Discussion
 Action Requested

RECOMMENDATION

Approve David Drown Associates as the consulting firm to conduct a 2024 compensation study, market analysis, compensation system update, and implementation.

BACKGROUND INFORMATION

- Supporting Documents Attached

After getting quotes and responses from two vendors, we would like to move forward with this firm’s proposal to update GRRL’s compensation plan. Their proposal lays out an eight- to 12-week timeline for completion. Funds were set aside for this project from the 2023 Operating Budget surplus.

FINANCIAL IMPLICATIONS

Estimated Cost: \$ 19,175 Funding Source: Fund Balance Budgeted: Yes No N/A

ACTION

- Passed
 Failed
 Tabled



2025 Base Budget Proposal

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

BOARD ACTION REQUESTED

- Information
 Discussion
 Action Requested

RECOMMENDATION

Review proposed 2025 Base Budget information.

BACKGROUND INFORMATION

Supporting Documents Attached

- 2025 Base Budget Summary
- 2025 Base Budget Detail
- 2025 Base Budget Signatory Factor Table
- 2025 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 2025 Base Budget yields a 3.15% overall increase, or a \$320,769 increase, from 2024. Some of the major changes to this year’s base budget are as follows:

Revenue Changes:

- | | |
|--|-------------|
| 1. Legislative changes to RLBSS formula funding | \$253,100 |
| 2. Adjustment to the interest revenue line | \$ 25,000 |
| 3. Use of reserves reduced as part of the spend down recovery | (\$ 41,500) |
| 4. Decrease in amount of surplus used to supplant operating budget | (\$ 57,350) |

Expenditure Changes:

- | | |
|---|-------------|
| 1. Increase in Personnel budget with 2025 wage increases | (\$284,860) |
| 2. Increase to Cataloging expense due to increased pricing | (\$ 6,000) |
| 3. Increase Mileage Reimbursements due to increased IRS rates | (\$ 5,000) |
| 4. Increase to Software Automation expense due to increased pricing | (\$ 14,374) |

Major Assumptions used in Compiling the 2025 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 2025 Budget Process Guidelines adopted by the Finance Committee on February 20th (listed below).

Great River Regional Library Operating Budget Increase Criteria:

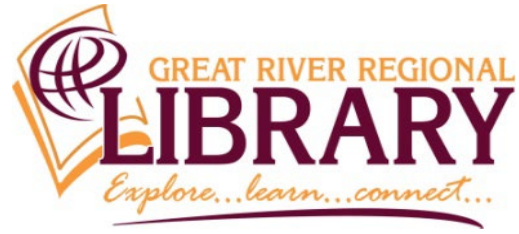
- A. GRRL is required to increase payments to a vendor due to price increases or contractual inflationary measures to continue existing services (i.e. database subscriptions, known medical and dental premiums, insurance rates, software maintenance contracts, etc.).
- B. GRRL is required to increase payments 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. ADP 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



2025 Annual Base Budget

Great River Regional Library Board of Trustees

**Great River Regional Library
2025 Annual Budget Proposal Summary**

Operating Revenue Budget	2022 Actual	2023 Actual	2024 Budget	2025 Annual Budget Proposal Summary
Signatory Revenue	\$ 7,141,483.00	\$ 7,600,950.00	\$ 7,520,286.00	\$ 7,653,845.00
Non Signatory Revenue	2,709,618.70	2,813,180.19	2,643,550.00	2,835,300.00
Operating Revenue Total	\$ 9,851,101.70	\$ 10,414,130.19	\$ 10,163,836.00	\$ 10,489,145.00
	Dollar Change	\$ 563,028.49	\$ (250,294.19)	\$ 325,309.00
	Percent Change	5.72%	-2.40%	3.20%

Operating Expenditure Budget				
Personnel	\$ 7,394,430.67	\$ 7,646,509.84	\$ 8,152,040.00	\$ 8,436,900.00
Services & Contracts	587,205.55	606,302.00	572,740.00	585,045.00
Commodities	71,185.34	81,178.59	73,700.00	73,700.00
Fleet Vehicles	69,184.18	67,183.73	68,500.00	73,100.00
Library Materials	961,370.00	967,370.00	971,370.00	976,000.00
Equipment	4,780.68	3,000.87	6,000.00	6,000.00
Contingency	288.35	337.46	400.00	400.00
Automation	312,068.26	362,051.74	323,626.00	338,000.00
Operating Expenditure Total	\$ 9,400,513.03	\$ 9,733,934.23	\$ 10,168,376.00	\$ 10,489,145.00
	Dollar Change	\$ 333,421.20	\$ 434,441.77	\$ 320,769.00
	Percent Change	3.55%	4.46%	3.15%

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

Capital Expenditure Budget				
Total Capital	\$ 14,172.80	\$ 79,504.19	\$ 30,000.00	\$ 30,000.00
	Dollar Change		\$ -	\$ -
	Percent Change			0.00%

Revenue Budget	\$ 10,519,145.00
Expenditure Budget	\$ 10,519,145.00
Balanced	\$ -

**Great River Regional Library
2025 Annual Budget Proposal**

Operating Revenue Budget	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
County					
Benton	524,116.00	555,284.00	\$ 540,489.00	3,108 00	\$ 543,597 00
Morrison	489,542.00	525,918.00	\$ 519,523.00	10,565 00	\$ 530,088 00
Sherburne	1,354,605.00	1,458,405.00	\$ 1,465,365.00	10,126 00	\$ 1,475,491 00
Stearns	2,274,381.00	2,368,582.00	\$ 2,311,643.00	13,059.00	\$ 2,324,702 00
Todd	333,969.00	356,739.00	\$ 350,052.00	7,805.00	\$ 357,857 00
Wright	2,164,870.00	2,336,022.00	\$ 2,333,214.00	88,896 00	\$ 2,422,110 00
Subtotal - Signatory	\$ 7,141,483.00	\$ 7,600,950.00	\$ 7,520,286.00	\$ 133,559.00	\$ 7,653,845.00
	Dollar Change	\$ 459,467.00	\$ (80,664.00)		\$ 133,559.00
	Percent Change	6.43%	-1.06%		1.78%

Non-Signatory	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
FY State Aid - RLBS	1,637,874.23	1,673,974.56	1,638,000.00	253,100 00	1,891,100 00
St. Cloud Reimbursement	81,088.94	49,668.18	85,000.00	7,000.00	92,000 00
City of Elk River	10,875.00	-	-	-	-
City of Sartell	18,500.00	18,500.00	20,000.00	500.00	20,500 00
Unassigned Fund Balance (2023 Surplus)	315,218.00	313,860.00	407,350.00	(57,350.00)	350,000 00
Unassigned Fund Balance (Cash Reserves)	401,080.00	230,000.00	160,000.00	(41,500.00)	118,500 00
Patron Receipts	105,268.29	114,749.75	105,000.00	5,000.00	110,000 00
Interest	96,508.74	383,975.85	200,000.00	25,000.00	225,000 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
MnLink Gateway	9,315.00	-	-	-	-
Revenue Fund	20,690.50	15,251.85	15,000.00	-	15,000 00
Sub Total - Non Signatory	\$ 2,709,618.70	\$ 2,813,180.19	\$ 2,643,550.00	\$ 191,750.00	\$ 2,835,300.00
	Dollar Change	\$ 103,561.49	\$ (169,630.19)		\$ 191,750.00
	Percent Change	3.82%	-6.03%		7.25%

Operating Revenue Total	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
	\$ 9,851,101.70	\$ 10,414,130.19	\$ 10,163,836.00	\$ 325,309.00	\$ 10,489,145.00
	Dollar Change	\$ 563,028.49	\$ (250,294.19)		\$ 325,309.00
	Percent Change	5.72%	-2.40%		3.20%

**Great River Regional Library
2025 Annual Budget Proposal**

Capital Revenue Budget	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
County					
Benton	2,202.00	2,192.00	2,156.00	(25 00)	\$ 2,131 00
Morrison	2,056.00	2,076.00	2,072.00	6 00	\$ 2,078 00
Sherburne	5,690.00	5,756.00	5,846.00	(63 00)	\$ 5,783 00
Stearns	9,554.00	9,348.00	9,222.00	(110 00)	\$ 9,112 00
Todd	1,403.00	1,408.00	1,396.00	7 00	\$ 1,403 00
Wright	9,094.00	9,219.00	9,308.00	184 00	\$ 9,493 00
Capital Revenue Total	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ (1.00)	\$ 30,000.00
	Dollar Change	\$ -	\$ -		\$ -
	Percent Change	0.00%	0.00%		0.00%

Operating & Capital Revenue Total	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
	\$ 9,881,101.70	\$ 10,444,130.19	\$ 10,193,836.00	\$ 325,307.00	\$ 10,519,145.00
	Dollar Change	\$ 563,028.49	\$ (250,294.19)		\$ 325,309.00
	Percent Change	5.70%	-2.40%		3.19%

**Great River Regional Library
2025 Annual Budget Proposal**

Operating Expenditure Budget					
4100 Personnel	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
Subtotal Personnel	\$ 7,394,430.67	\$ 7,646,509.84	8,152,040.00	\$ 284,860.00	\$ 8,436,900.00
Total - Personnel	\$ 7,394,430.67	\$ 7,646,509.84	\$ 8,152,040.00	\$ 284,860.00	\$ 8,436,900.00
			Dollar Change		\$ 284,860.00
			Percent Change		3.49%

4200 Services and Contracts	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
210 Regional Board Meetings	6,552.71	5,885.83	6,800.00	-	6,800.00
211 Staff Development Services	18,541.43	21,377.39	24,500.00	-	24,500.00
213 All Staff Day Training	7,310.59	9,571.37	7,300.00	-	7,300.00
220 Library Memberships	3,683.50	2,987.95	5,000.00	(1,000.00)	4,000.00
235 Patron Contact Services	63,231.98	71,849.14	60,000.00	-	60,000.00
240 GRRR Building Maint./Lease	100,044.44	110,196.26	105,000.00	-	105,000.00
246 Insurance	90,144.00	40,439.00	40,150.00	3,100.00	43,250.00
248 Catalog Services	91,792.12	117,077.90	94,000.00	6,000.00	100,000.00
250 Audit	20,830.00	21,730.00	25,000.00	-	25,000.00
253 Public Licensing Services	4,587.00	4,587.00	4,590.00	230.00	4,820.00
260 Telephone Services	31,000.00	30,461.13	31,000.00	-	31,000.00
265 Delivery Services	2,057.61	2,004.24	2,200.00	75.00	2,275.00
271 Equipment Contracts & Repair	26,748.46	29,787.21	27,500.00	3,500.00	31,000.00
280 Communications & Marketing	29,797.83	32,158.78	31,000.00	-	31,000.00
288 Sales Tax	3,849.00	4,310.00	4,000.00	400.00	4,400.00
290 HRIS/Payroll Services	69,665.08	83,125.07	86,200.00	-	86,200.00
291 Legal Services	10,851.85	11,600.02	12,000.00	-	12,000.00
293 System Directors Fund	6,517.95	7,153.71	6,500.00	-	6,500.00
Total Services & Contracts	\$ 587,205.55	\$ 606,302.00	\$ 572,740.00	\$ 12,305.00	\$ 585,045.00
			Dollar Change		\$ 12,305.00
			Percent Change		2.15%

Operating Expenditure Budget					
4300 Commodities	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
310 Supplies	58,588.03	64,887.45	59,700.00	-	59,700.00
330 Postage	12,597.31	16,291.14	14,000.00	-	14,000.00
Total Commodities	\$ 71,185.34	\$ 81,178.59	\$ 73,700.00	\$ -	\$ 73,700.00
			Dollar Change		\$ -
			Percent Change		0.00%

**Great River Regional Library
2025 Annual Budget Proposal**

4400 Fleet Vehicles	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
420 Fleet Vehicle Fuel	26,050.16	23,008.98	27,000.00	-	27,000 00
430 Fleet Vehicle Insurance	3,830.50	3,471.70	4,000.00	(400 00)	3,600 00
440 Fleet Repairs & Maint.	14,099.12	10,308.33	11,500.00	-	11,500 00
460 Mileage Reimbursements	25,204.40	30,394.72	26,000.00	5,000 00	31,000 00
Total Vehicle	\$ 69,184.18	\$ 67,183.73	\$ 68,500.00	\$ 4,600.00	\$ 73,100.00
			Dollar Change		\$ 4,600.00
			Percent Change		6.72%

4500 Library Materials	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
510 Print	538,664.62	519,638.86	560,000.00	(20,000 00)	540,000 00
520 Periodicals	52,969.92	51,773.66	52,000.00	-	52,000 00
540 Media	89,989.02	67,361.63	90,000.00	(20,000 00)	70,000 00
560 Electronic Services	279,746.44	328,595.85	269,370.00	44,630 00	314,000 00
Total Library Materials	\$ 961,370.00	\$ 967,370.00	\$ 971,370.00	\$ 4,630.00	\$ 976,000.00
			Dollar Change		\$ 4,630.00
			Percent Change		0.48%

Operating Expenditure Budget

4600 Equipment	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
610 Operating Equipment	4,278.92	1,169.86	4,500.00	-	4,500 00
630 Small Equipment	501.76	1,831.01	1,500.00	-	1,500 00
Total Equipment	\$ 4,780.68	\$ 3,000.87	\$ 6,000.00	\$ -	\$ 6,000.00
			Dollar Change		\$ -
			Percent Change		0.00%

4700 Contingency	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
910 Contingency	288.35	337.46	400.00	-	400 00
Total Contingency	\$ 288.35	\$ 337.46	\$ 400.00	\$ -	\$ 400.00
			Dollar Change		\$ -
			Percent Change		0.00%

**Great River Regional Library
2025 Annual Budget Proposal**

Operating Expenditure Budget					
4800 Automation	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
932 Maintenance	208,351.68	190,824.32	167,376.00	2,624.00	170,000.00
933 Equipment	57,426.88	103,693.25	90,600.00	4,400.00	95,000.00
935 Professional Services	2,142.75	-	2,000.00	-	2,000.00
936 Software	44,146.95	67,534.17	63,650.00	7,350.00	71,000.00
Total Automation	\$ 312,068.26	\$ 362,051.74	\$ 323,626.00	\$ 14,374.00	\$ 338,000.00
			Dollar Change		\$ 14,374.00
			Percent Change		4.44%
Total Operating Expenditure Budget	\$ 9,400,513.03	\$ 9,733,934.23	\$ 10,168,376.00	\$ 320,769.00	\$ 10,489,145.00
			Dollar Change		\$ 320,769.00
			Percent Change		3.15%
			Revenue Budget		\$ 10,489,145.00
			Expenditure Budget		\$ 10,489,145.00
			Balanced		\$ -

Capital Expenditure Budget					
5000 Capital	2022 Actual	2023 Actual	2024 Budget	Incr/Decr 2025 to 2024	2025 Annual Budget Proposal
710 Automation	-	-	-	-	-
720 Branch Development	8,340.00	16,031.44	-	-	-
730 Equipment	5,832.80	-	-	-	-
740 Fleet Vehicle	-	63,472.75	30,000.00	-	30,000.00
Total Capital	\$ 14,172.80	\$ 79,504.19	\$ 30,000.00	\$ -	\$ 30,000.00
			Dollar Change		\$ -
			Percent Change		0.00%
Total Operating & Capital Expenditure Budget	\$ 9,414,685.83	\$ 9,813,438.42	\$ 10,198,376.00	\$ 320,769.00	\$ 10,519,145.00
			Dollar Change		\$ 320,769.00
			Percent Change		3.15%
			Revenue Budget		\$ 10,519,145.00
			Balanced		\$ -

**Great River Regional Library
2025 Annual Budget Proposal
Signatory Share Factor Table**

Formula:													
1/3 Population 33%			1/3 Registered Borrowers 33%			1/3 Net Tax Capacity 33%							
Operating													
\$ 7,653,845													
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	40,164	7.80%	\$ 198,922	6,383	6.93%	\$ 176,719	\$ 54,638,773	6.58%	\$ 167,956	7.10%	\$ 543,597	\$ 13.53	0.99%
Morrison	34,326	6.66%	\$ 170,008	7,139	7.75%	\$ 197,650	52,841,177	6.37%	\$ 162,430	6.93%	530,088	15.44	1.00%
Sherburne	102,275	19.85%	\$ 506,542	16,642	18.06%	\$ 460,748	165,326,000	19.92%	\$ 508,201	19.28%	1,475,491	14.43	0.89%
Stearns	162,016	31.45%	\$ 802,424	29,125	31.61%	\$ 806,351	232,902,671	28.06%	\$ 715,927	30.37%	2,324,702	14.35	1.00%
Todd	25,617	4.97%	\$ 126,874	3,853	4.18%	\$ 106,674	40,439,714	4.87%	\$ 124,309	4.68%	357,857	13.97	0.88%
Wright	150,727	29.26%	\$ 746,512	29,009	31.48%	\$ 803,140	283,825,037	34.20%	\$ 872,459	31.65%	2,422,111	16.07	0.85%
Total	515,125	100%	\$ 2,551,282	92,151	100%	\$ 2,551,282	\$ 829,973,372	100.00%	\$ 2,551,282	100%	\$ 7,653,845	\$ 14.86	0.92%
Weight	2022	33.33%		2023			2024	33.33%					

Capital													
\$ 30,000													
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	40,164	7.80%	\$ 780	6,383	6.93%	\$ 693	\$ 54,638,773	6.58%	\$ 658	7.10%	\$ 2,131	\$ 0.05	0.0039%
Morrison	34,326	6.66%	\$ 666	7,139	7.75%	\$ 775	52,841,177	6.37%	\$ 637	6.93%	2,078	0.06	0.0039%
Sherburne	102,275	19.85%	\$ 1,985	16,642	18.06%	\$ 1,806	165,326,000	19.92%	\$ 1,992	19.28%	5,783	0.06	0.0035%
Stearns	162,016	31.45%	\$ 3,145	29,125	31.61%	\$ 3,161	232,902,671	28.06%	\$ 2,806	30.37%	9,112	0.06	0.0039%
Todd	25,617	4.97%	\$ 497	3,853	4.18%	\$ 418	40,439,714	4.87%	\$ 487	4.68%	1,403	0.05	0.0035%
Wright	150,727	29.26%	\$ 2,926	29,009	31.48%	\$ 3,148	283,825,037	34.20%	\$ 3,420	31.65%	9,494	0.06	0.0033%
Total	515,125	100%	\$ 10,000	92,151	100%	\$ 10,000	\$ 829,973,372	100%	\$ 10,000	100%	\$ 30,000	\$ 0.06	0.0036%

County	2025 Operating	2024 Capital	2025 Total	County	2024 Operating	2024 Capital	2024 Total	County	Operating Change	Capital Change	Total Change	Total % Change
Benton	\$ 543,597	\$ 2,131	\$ 545,727	Benton	\$ 546,287	\$ 2,156	\$ 548,443	Benton	\$ (2,690)	\$ (25)	\$ (2,717)	-0.495%
Morrison	530,088	2,078	532,165	Morrison	525,096	2,072	527,168	Morrison	4,992	6	4,996	0.948%
Sherburne	1,475,491	5,783	1,481,274	Sherburne	1,481,083	5,846	1,486,929	Sherburne	(5,592)	(63)	(5,656)	-0.380%
Stearns	2,324,702	9,112	2,333,814	Stearns	2,336,439	9,222	2,345,661	Stearns	(11,737)	(110)	(11,847)	-0.505%
Todd	357,857	1,403	359,260	Todd	353,802	1,396	355,198	Todd	4,055	7	4,062	1.144%
Wright	2,422,111	9,494	2,431,604	Wright	2,358,242	9,308	2,367,550	Wright	63,869	186	64,057	2.706%
Total	\$ 7,653,845	\$ 30,000	\$ 7,683,845	Total	\$ 7,600,949	\$ 30,000	\$ 7,630,949	Total	\$ 52,896	\$ -	\$ 52,896	0.693%

**Great River Regional Library
2025 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Interest	10-00-3600-361	96,508.74	383,975.85	200,000.00	225,000.00	25,000.00		
Revenue Fund	10-00-3500-378	20,690.50	15,251.85	15,000.00	15,000.00	-		
St. Cloud Reimb.	10-00-3500-351	81,088.94	49,668.18	85,000.00	92,000.00	7,000.00		
Revenue Total		\$ 198,288.18	\$ 448,895.88	\$ 300,000.00	\$ 332,000.00	\$ 32,000.00		

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Building Maintenance	10-30-4200-240	100,044.44	110,196.26	105,000.00	105,000.00	-		
Equipment Contracts & Repair	10-20-4200-271	26,748.46	29,787.21	27,500.00	31,000.00	3,500.00	Increased patron copies & prints	D
Fleet Fuel	10-20-4400-420	26,050.16	23,008.98	27,000.00	27,000.00	-		
Fleet Insurance	10-20-4400-430	3,830.50	3,471.70	4,000.00	3,600.00	(400.00)		
Fleet Maintenance	10-20-4400-440	14,099.12	10,308.33	11,500.00	11,500.00	-		
Operating Equipment	10-20-4600-610	4,278.92	1,169.86	4,500.00	4,500.00	-		
Small Equipment	10-20-4600-630	501.76	1,831.01	1,500.00	1,500.00	-		
Contingency	10-00-4700-910	288.35	337.46	400.00	400.00	-		
Audit	10-30-4200-250	20,830.00	21,730.00	25,000.00	25,000.00	-		
Sales Tax Payable	10-00-4200-288	3,849.00	4,310.00	4,000.00	4,400.00	400.00	Increased patron copies & prints	D
Telephone	10-00-4200-260	31,000.00	30,460.13	31,000.00	31,000.00	-		
Expenditure Total		\$ 231,520.71	\$ 236,610.94	\$ 241,400.00	\$ 244,900.00	\$ 3,500.00		

	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue Change	\$ 32,000.00	10.67%
Expenditures Change	\$ 3,500.00	1.45%
Net Change in Operating	\$ (28,500.00)	

**Great River Regional Library
2025 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 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	-		
MNLink	10-00-3300-376	9,360.00	9,315.00	-	-	-		
Revenue Total		\$ 22,560.00	\$ 22,515.00	\$ 13,200.00	\$ 13,200.00	\$ -		

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Catalog Services	10-20-4200-248	91,792.12	117,077.90	94,000.00	100,000.00	6,000.00	Anticipated increases to OCLC, Novelist select, CollectionHQ	A
Supplies	10-20-4300-310	58,588.03	64,887.45	59,700.00	59,700.00	-		
Postage	10-30-4300-330	12,597.31	16,291.14	14,000.00	14,000.00	-		
Books & Print Materials	10-20-4500-510	538,664.62	519,638.86	560,000.00	540,000.00	(20,000.00)	Shift funds to electronics due to patron usage	
Periodicals	10-20-4500-520	52,969.92	51,773.66	52,000.00	52,000.00	-		
Media	10-20-4500-540	89,989.02	67,361.63	90,000.00	70,000.00	(20,000.00)	Shift funds to electronics due to patron usage	
Electronic Services	10-20-4500-560	279,746.44	328,595.85	269,370.00	314,000.00	44,630.00	Anticipated increase to database subscriptions	A
Delivery Services	10-30-4200-265	2,057.61	2,004.24	2,200.00	2,275.00	75.00	Anticipated inflationary increase	A
Expenditure Total		\$ 1,126,405.07	\$ 1,167,630.73	\$ 1,141,270.00	\$ 1,151,975.00	\$ 10,705.00		

	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 10,705.00	0.94%
Net Change in Operating	\$ (10,705.00)	

**Great River Regional Library
2025 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Communications & Marketing (Lines Combined)	10-20-4200-280	29,797.83	32,158.78	31,000.00	31,000.00	-		
Expenditure Total		\$ 29,797.83	\$ 32,158.78	\$ 31,000.00	\$ 31,000.00	\$ -		

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

**Great River Regional Library
2025 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
City of Elk River	10-00-3100-322	10,875.00				-		
Patron Receipts	10-00-3600-371	105,268.29	114,749.75	105,000.00	110,000.00	5,000.00	Based on two-year trend	
RLBSS	10-00-3300-388	1,637,874.23	1,673,974.56	1,638,000.00	1,891,000.00	253,000.00	Legislative increase in state aid	
City of Sartell	10-00-3100-323	18,500.00	18,500.00	20,000.00	20,500.00	500.00	Projected salary increases	
Revenue Total		\$ 1,772,517.52	\$ 1,807,224.31	\$ 1,763,000.00	\$ 2,021,500.00	\$ 258,500.00		

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Legal Services	10-30-4200-291	10,851.85	11,600.02	12,000.00	12,000.00	-		
System Directors Fund	10-30-4200-293	6,517.95	7,153.71	6,500.00	6,500.00	-		
Public Licensing Services	10-20-4200-253	4,587.00	4,587.00	4,590.00	4,820.00	230.00		A
Insurance - Contents/Other	10-30-4200-246	90,144.00	40,439.00	40,150.00	43,250.00	3,100.00		A
Regional Board Meetings	10-00-4200-210	6,552.71	5,885.83	6,800.00	6,800.00	-		
Expenditure Total		\$ 118,653.51	\$ 69,665.56	\$ 70,040.00	\$ 73,370.00	\$ 3,330.00		

	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue Change	\$ 258,500.00	14.66%
Expenditures Change	\$ 3,330.00	4.75%
Net Change in Operating	\$ (255,170.00)	

**Great River Regional Library
2025 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
*Workers Compensation (included in overall personnel budget)	10-30-4100-160	26,553.00	31,724.00	33,100.00	34,750.00	1,650.00		A
*Annual PTO Cash/Conversion (included in overall personnel budget)	10-00-4100-185	14,573.16	15,781.20	12,000.00	18,000.00	6,000.00		C
Library Memberships	10-00-4200-220	3,683.50	2,987.95	5,000.00	4,000.00	(1,000.00)		
Staff Development	10-00-4200-211	18,541.43	21,377.39	24,500.00	24,500.00	-		
Vehicle - Mileage	10-00-4400-460	703.86	839.68	1,000.00	1,000.00	-		
Vehicle - Mileage	10-20-4400-460	24,500.54	29,555.04	25,000.00	30,000.00	5,000.00		D
All Staff Day (Presenters/Food)	10-00-4200-213	7,310.59	9,571.37	7,300.00	7,300.00	-		
HRIS/Payroll Services	10-00-4200-290	69,665.08	83,125.07	86,200.00	86,200.00	-		
Expenditure Total		165,531.16	194,961.70	194,100.00	205,750.00	11,650.00		

	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 11,650.00	6.00%
Net Change in Operating	\$ (11,650.00)	

**Great River Regional Library
2025 Department Base Budget Estimate Form**

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

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Automation Maintenance	10-20-4800-932	208,351.68	190,824.32	167,376.00	170,000.00	2,624.00	vendor increases	A
Automation Equipment	10-00-4800-933	13,454.83	3,213.13	10,600.00	10,000.00	(600.00)		
Automation Equipment	10-20-4800-933	43,972.05	100,480.12	80,000.00	85,000.00	5,000.00	vendor increases	A
Professional Services	10-20-4800-935	2,142.75	-	2,000.00	2,000.00	-		
Automation Software	10-00-4800-936	-	6,713.06	2,000.00	16,000.00	14,000.00	Shift from 20 and vendor increases	A
Automation Software	10-20-4800-936	44,146.95	60,821.11	61,650.00	55,000.00	(6,650.00)	Shift to 00 and vendor increases	A
Expenditure Total		\$ 312,068.26	\$ 362,051.74	\$ 323,626.00	\$ 338,000.00	\$ 14,374.00		

	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue Change	\$ -	0.00%
Expenditures Change	\$ 14,374.00	4.44%

**Great River Regional Library
2025 Department Base Budget Estimate Form**

Department: Patron Services
Request submitted by: Beth Ringsmuth Stolpman, Patron Services Specialist

Budget Line	Account Code	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Incr/Decr from 2024 Budget	Reason for Change or "N/A"	Criteria Code
Patron Contact Services	10-20-4200-235	63,231.98	71,849.14	60,000.00	60,000.00	-		
Expenditure Total		\$ 63,231.98	\$ 71,849.14	\$ 60,000.00	\$ 60,000.00	\$ -		

	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue Change	\$ -	
Expenditures Change	\$ -	0.00%

March 19, 2024



2025 Budget Request

Date of Request: 3/7/2024
Department: Patron Services
Request submitted by: Jeannette Burkhardt

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

The St. Michael Library continues to grow at a 3% rate each year. The increased growth year to year is creating strain on the existing staff. A need has been identified to increase the amount of staff hours allocated to the St. Michael Library. In November of 2023, the Board was asked to use some designated funds to help support a Sr. Assistant position at the St. Michael Library. By adding these hours to the annual budget and staff allocations, we would be ensuring more adequate staffing at the St. Michael Library location.

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

Do not increase the amount of allocated staff hours to the St. Michael Library. The impact would be a return to 2023 levels of staff. The result would be less staff available to service the continued increase of borrower numbers and increased circulation.

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

Comparative Data shown using neighboring libraries that have more staff hours, yet less circulation than St. Michael. Buffalo Library: 2023 allocated staff hours 77.875, 2023 circulation, 159,812; Monticello Library: 2023 allocated staff hours 81.125, 2023 circulation 134,747; Elk River Library: 2023 allocated staff hours 109, 2023 circulation 205,653. Compared to St. Michael Library: 2023 allocated staff hours 76, 2023 circulation 213,229.

Requested Staffing changes to 2024 allocations for 2025 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
Sr. Library Assistant	\$ 20.52	5.00	\$ 5,335.20			
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			\$ 408.14			
Employer PERA Match			\$ 400.14			
Total Staffing:			\$ 6,143.48			

Requested Other changes to 2024 allocations for 2025 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
	0.00	\$ -	\$ -			
	0.00	\$ -	\$ -			
	0.00	\$ -	\$ -			
Total Other:			\$ -			

Summary

Staffing	\$ 6,143.48
Other	-
Total Budget Request	\$ 6,143.48

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 2025 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 2025 Budget proposal includes the use of \$118,500 in unassigned funds from cash reserves as part of the non-signatory revenue receipts lines.

The approved plan (July 2023) will reduce the use of unassigned funds by roughly 30 percent each year, reaching \$0 by 2028. The result is the use of \$930,804 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

Unassigned Fund Balance Spending and Recovery Plan

Per 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 of the budget is approved or amended.

The unassigned fund balance as of **12/31/2021** held 4.55 months in reserve.

Adjusted Unassigned Fund Balance as of January 1, 2022	\$ 3,682,054.66
3-Months of Reserves in the Unassigned Fund Balance (Required)	<u>\$ 2,425,665.00</u>
Amount in excess of 3-months of reserves as of December 31, 2021	\$ 1,256,389.66

	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue	2026 Revenue	2027 Revenue	Total Used from Reserves
The Use of Unassigned Funds in the 2022 and 2024 Budgets \$355,929	\$315,218	\$230,000	\$200,711	\$118,500	\$59,250	\$7,125	\$930,804

The unassigned fund balance as of **12/31/2022** held 4.69 months in reserve.

Adjusted Unassigned Fund Balance as of January 1, 2023	\$ 3,914,945.00
3-Months of Reserves in the Unassigned Fund Balance (Required)	<u>\$ 2,501,877.00</u>
Amount in excess of 3-months of reserves as of December 31, 2022	\$ 1,413,068.00