

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET- GENERAL FUND

		2021 Budget	Projected 2021	2022 Budget
REVENUES				
<1>	LR/Pul Co/Mau Ad Valorem Tax	18,107,500	18,646,183	21,419,107
	Act 9	75,000	100,000	100,000
	Perry Co Ad Valorem Tax	148,000	150,000	150,000
<2>	Arkansas State Aid	518,176	518,000	518,000
<3>	Non-Resident Membership	12,000	30,000	30,000
<4>	Fines Collected	78,000	75,000	75,000
	Copying Machines Income	1,750	5,500	5,000
	Computer/Internet Copies Inc.	54,600	36,000	35,000
	Over/Under Receipts	500	500	500
<5>	Miscellaneous Income	100,000	72,000	100,000
<6>	Grant Income	140,000	640,000	800,000
	Fax Machine Income	9,000	13,000	10,000
<7>	Parking Income	112,500	190,000	215,000
<8>	FOCAL Income	25,000	22,000	20,000
<9>	Foundation Income	60,000	60,000	56,123
<10>	Book Reimbursements	5,200	35,000	30,000
<11>	Interest/Investment Income	25,000	2,500	3,000
<12>	Rental Income	219,292	232,000	230,000
	Total Revenues before Transfers	19,691,518	20,827,683	23,796,730
<13>	Transfers In from Retail Locations	27,000	30,000	75,000
	Total Revenues After Transfers	19,718,518	20,857,683	23,871,730

<1> Includes \$2.4M for voter approved half millage increase. Also includes a 2% increase in tax collections. This is based on conversations with Chief Administrator at Assessor's office.

<2> Per Jennifer Chilcoat, she anticipates that the state aid will remain the same 2022 (but can't guarantee).

<3> Non-resident membership fees were strong in 2021 and we anticipate that to continue.

<4> Fine collections continue to average a little over \$6K a month.

<5> Nixon/Sanders Reimbursements for 2021.

<6> SBA Rock It!Lab (\$125K), Esser II Count UP (\$150K), Kline Foundation (250K), Windgate (225K), Be Mighty (50K).

<7> Parking income started picking up in March and has been on an upward trend. Anticipate to continue.

<8> Lower distributions due to only one small book sale in 2021.

<9> Permanent fund distributions appx \$24K/Summer reading- 25K/Adult Programming \$7.5K.

<10> Book reimbursement income picked back up in '21 due to more circulation.

<11> Interest rates down well below 1% in 2021- Talk of Fed Reserve raising rates in 2022 but will budget flat to be conservative.

<12> Rental income to remain strong in 2021. UALR/Rental House/CLLC/Apt Clinton Ave/Clinton School/UALR Archive/Office Space Roberts Library.

Funds transferred from retail locations to the general fund from 2021 net cash flow to offset the employee salary/benefit

<13> expense.

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET- GENERAL FUND

		2021 Budget	Projected 2021	2022 Budget
EXPENDITURES				
Salaries & Benefits				
<14>	Salaries	10,203,195	9,840,000	11,359,040
<15>	Grant Funded Salaries and Benefits	-	192,000	421,831
	Payroll Taxes	742,384	738,000	851,928
<16>	Medical Insurance	1,200,000	1,158,160	1,380,000
	Life Insurance	40,000	41,985	40,000
	Long Term Disability	15,000	15,500	15,000
	Long Term Care	11,000	9,500	11,875
<17>	Pension Expense	765,240	747,000	858,723
	Worker's Compensation	50,000	-	50,000
	Uniform Expense	10,000	10,000	11,000
	Southwest EAP	4,000	2,500	4,000
	Parking Expenses	31,500	20,000	20,000
	Unemployment Insurance	15,000	32,000	20,000
	Total Salaries & Benefits	13,087,319	12,806,645	15,043,397
Library Materials				
<18>	Books	525,000	525,000	731,200
	Audio Visual	345,000	345,000	313,600
	Downloadables	507,000	500,000	783,500
	Arkansas Sales/Use Tax	60,000	10,000	15,000
	Books-Continuation Orders	15,000	10,000	10,000
	Periodicals	50,000	54,000	58,950
	Binding & Mending	7,500	6,500	10,000
	Library Material Processing	70,000	70,000	70,000
	OCLC	70,000	70,000	67,488
	Electronic Resources	275,000	280,000	300,000
	Total Library Materials	1,924,500	1,870,500	2,359,738

- <14> Approximately \$1.2M increase budgeted to increase minimum wage to \$14/hour, address pay compression and market pay issues across the organization, merit raises and fund 4 new positions.
- <15> These are grant funded positions (11) and benefits that will be paid for from grant revenue and not property tax income.
- <16> Insurance premiums increasing for 2022 due to higher utilization and larger claims.
- <17> With the board's approval, we will amend the 457 match plan to allow CALS to match up to 3% of an employee's contribution (estimated additional 77K cost).
- <18> Planning to purchase more copies of popular titles to decrease hold times.

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET- GENERAL FUND

		2021 Budget	Projected 2021	2022 Budget
Operating Expenses				
	Advertising	150,000	150,000	180,000
	Audit	38,000	50,000	45,000
	Contracts-Copy Machines	72,000	75,000	75,000
	Contracts-Housekeeping	516,187	425,000	482,520
	Contracts-Miscellaneous	5,000	1,000	-
<19>	Contracts-Security	123,000	181,000	110,000
	Conference and Travel	20,000	200	15,000
	Computer Operations & Software	665,000	665,000	661,998
	Non Depreciable Equipment	80,000	84,103	93,451
	Dues/Membership Fees	20,000	22,698	25,000
	Equipment Rental & Maintenance	24,000	34,000	35,000
<20>	Insurance	212,889	215,000	236,500
	Rent Expense	36,000	35,000	35,000
<21>	Maintenance & Repairs	632,500	600,000	826,130
	Grant Expense	200,000	20,000	278,169
	Grounds/Landscaping	89,300	85,000	91,979
<22>	Mileage	18,000	23,000	25,300
	Miscellaneous Expense	1,000	5,000	2,500
	Library Supplies	260,000	280,000	280,000
	Postage	40,500	20,000	20,000
	Printing	40,000	30,000	40,000
	Professional Fees/Administrative	107,500	110,000	110,000
	Professional Fees/Legal Services	40,000	42,000	42,000
	Professional Fees/IT Services	45,000	40,000	65,000
	Promotional Materials	30,000	40,000	44,000
	Property Management Fees/Expenses	95,000	80,000	90,000
	Recruitment	2,500	5,000	7,500
	Staff Development	65,000	30,000	50,000
	Stipends/Speaker Expense	40,000	15,000	40,000
	Telecommunications Expenses	226,587	280,000	292,665
	Utilities	750,000	700,000	725,000
<23>	Vehicle Maintenance	50,000	40,000	50,000
	Service Charges	45,000	40,000	45,000
	Total Operating Expenses	4,739,963	4,423,001	5,119,712

<19> Terminating security contract in 2022 and adding 6 new security job positions (reflected in salaries/benefits) . Also replacing outdated security cameras and equipment.

<20> Anticipating a 10% increase in insurance premiums per agent.

<21> Major repairs to roofs at Dee Brown and Rooker (130K). Contract cleaning at Ron Robinson Theater (20K).

<22,23> Anticipating a 10% increase in IRS mileage reimbursement rate. Increase in Vehical maintenance expense due to increase fuel prices along with new maintenance vehicles purchased in 2021.

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET- GENERAL FUND

		<u>2021 Budget</u>	<u>Projected 2021</u>	<u>2022 Budget</u>
<u>Debt Service</u>				
<24>	Interest Expense on Bonds	215,005	215,000	146,520
	Principal Payments on Bonds	<u>160,000</u>	<u>160,000</u>	<u>230,000</u>
	Total Debt Service	375,005	375,000	376,520
<u>Capital Expenses</u>				
	Furniture and Fixtures	20,000	65,000	75,000
<25>	Vehicle Purchase	75,000	63,060	50,000
<26>	Deferred Maintenance Expense	100,000	100,000	475,000
	Deferred Landscaping	22,000	22,000	17,000
	Computer Replacements	50,000	72,000	125,000
	Deferred Furniture Purchases	<u>5,000</u>	<u>-</u>	<u>50,000</u>
	Total Capital Expenses	272,000	322,060	792,000
	Total Expenditures	<u>20,398,787</u>	<u>19,637,206</u>	<u>23,691,367</u>
	Net Surplus (Deficit)	<u>(680,269)</u>	<u>262,531</u>	<u>180,362</u>

- <24> 2019 Bonds for Energy Project- Interest \$75,600, Principal \$160,000 /2016 Maumelle - Interest \$70,920, Principal \$70,000
- <25> Purchase/outfitting of new Outreach vehicle.
- <26> Boiler at Main (100K), Heat Pumps at Dee Brown (75K), Portable fluid cooler (100k), parking canopies (80K), parking machines at Library Square (120k).

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET-DISCRETIONARY FUND

	2021 <u>Budget</u>	2021 <u>Projected Actual</u>	2022 <u>Budget</u>	
INCOME				
4 Square Rental Income	20,000	19,000	26,832	(1)
Additional space rental from Gallery	19,881	19,881	19,881	(2)
Arcade, Hillcrest Rental Income	10,000	5,060	6,500	(3)
Walhour Trust	7,500	7,594	7,500	(4)
Foundation Grants for Distinguished Lectures/Books	54,498	54,498	58,248	(5)
Darragh Center Rental Income for Distinguished Lectures	2,000	-	1,000	
Interest	250	200	200	
Total Income	114,129	106,233	120,161	
EXPENSES				
Board Meetings and Special Events	5,000	4,300	5,000	
Travel and Conference	2,500	-	-	
Sponsorships	30,000	11,550	50,000	(6)
Walhour/Patron Book Fund	7,500	7,000	7,500	
4 Square Rent to Butler Center	15,000	9,000	20,124	(1)
KABF Sponsorship	5,000	5,000	5,000	
WITS (6 Bridges)	5,000	5,000	5,000	
Darragh Center Rental to Distinguished Lectures	2,000	-	2,000	
Distinguished Lecture Expenses	40,000	12,000	40,000	
Total Expenses	112,000	53,850	134,624	
Net Income	2,129	52,383	(14,463)	

(1)- 4 Square Rental Income -Disbursing 75% of gross rents to Butler/Retain 25% for expenses related to renting space. 4 Square had a partial rent abatement during COVID that ended June 2021.

(2)- Per agreement- rent paid to CALS discretionary for space in gallery.

(3) - All space rental revenue down due to COVID.

(4)- Trust income to be used for book purchases.

(5) -Estimated 22K distribution from Foundation in 2022 plus accrued income from previous years.

(6)- Budgeting additional funds for potential sponsorships in 2022 using some excess cash in discretionary checking.

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET-BUTLER CENTER ACTIVITIES FUNDS

	Butler Center	EOA	Ragsdale	Total
INCOME				
CALS Foundation Grants- See below	54,714			54,714
Endowment Income- Gertie Butler Trust	34,000			34,000
Dolores Bruce Endowment from ACF (20/21/22)		12,900		12,900
National Endowment for the Humanities ARPA		82,474		82,474
Other Income (Carl Miller)	1,000			1,000
Rental Income- 4 Square	20,124			20,124
Charles Sandage Fund	4,650			4,650
Book Sales			12,000	12,000
CALS Foundation Grant (Bratton Funds)				-
Total Income	114,488	95,374	12,000	221,862

Grant Income for Programming (Estimated distributions for 2022)

Archie House	5,510.00
Betty Rice Fund (BC Art)	490.00
David Stricklin Fellowship	1,000.00
Robert Family Collection Fund	6,713.00
Butler Center Art Fund (BC Art)	10,005.00
Richard Butler Fund (BC Gen Use)	6,627.00
Rob Robinson Fund	19,895
Sam Bratton Fund	909
Tom Dillard	584.00
Worthen Literary Prize (Prize Support)	2,981.00
Total Estimated Grants from CALS Foundation for BC	54,714.00

These funds will not be distributed from Foundation until a use is determined.

ASOB-Ark Staff of Bill(BC Clinton Proj)	1,235
Jim Pledger Internship (BC Clinton Fund)	1,840
Mahlon Martin Fund (BC Clinton Project)	3,343

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET-BUTLER CENTER ACTIVITIES FUNDS

	Butler Center	EOA	Ragsdale	Total
EXPENSES				
Operating Expenses				
Advertising	1,727	-	-	1,727
Art	10,495	-	-	10,495
Awards and Gifts	200	-	-	200
Binding and Mending	1,500	-	-	1,500
Books	-	-	-	-
Awards and Gifts	-	-	-	-
Special Event Food Service	3,000	-	-	3,000
Computer Operations	4,000	-	-	4,000
Conference and Travel	4,000	-	-	4,000
Dues/Membership Fees	200	-	-	200
Mileage	2,100	-	-	2,100
Miscellaneous	3,500	-	-	3,500
Library Supplies	3,800	-	-	3,800
Archival Supplies	5,000	-	-	5,000
Postage	1,000	-	-	1,000
Printing	3,000	-	-	3,000
Professional Fees/Contract Svc	-	39,000	-	39,000
Professional Fees/Admin	-	-	-	-
Professional Fees/EofA	-	10,000	-	10,000
Sales Tax	1,500	-	-	1,500
Special Event Food Service	-	-	-	-
Stipends/Speaker Expense	10,234	-	-	10,234
Worthen Prize Program	2,981	-	-	2,981
Digitization Project	28,643	-	-	28,643
Archival acquisitions	26,608	-	-	26,608
Historic Preservation Projects	1,000	-	-	1,000
Publishing Expense	-	-	12,000	12,000
Royalties	-	-	-	-
Total Operating Expenses	114,488	49,000	12,000	175,488
Net Income (Loss)	-	46,374	-	46,374

Note-The \$46,374 remaining in the EOA column will transfer to the General Fund to pay an employee's salary and benefits.

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET-EMMIT MORRIS FUND

	2020 Budget	2021 Budget	2022 Budget
Emmet Morris Trust Investments	7,000	7,000	7,500
Distribution from Jennie Morris Fund	3,500	3,500	3,500
Interest/Checking Account	200	50	50
Money Mkt. Investment Interest	200	50	50
Other	-	-	-
Total Income	10,900	10,600	11,100
Maintenance Building	218	212	224
Christmas Party	2,504	2,436	2,575
Main Library	1,704	1,657	1,752
Arkansas Studies Institute	762	741	784
Fletcher Branch	544	529	560
Nixon Branch	381	371	392
Williams Branch	327	318	336
Sanders Branch	381	371	392
Dee Brown Branch	381	371	392
Terry Branch	653	635	672
Max Milam Library	299	291	308
Rooker Library	327	318	336
Maumelle Library	381	371	392
Thompson Library	381	371	392
McMath Library	381	371	392
Millie Brooks Library	283	275	291
Galleries	283	275	291
Children's Library	708	688	728
Total Expenses	10,900	10,600	11,208
Net Income	-	-	-

CENTRAL ARKANSAS LIBRARY SYSTEM

2022 BUDGET- THE GALLERIES AND BOOKSTORE AT LIBRARY SQUARE

	2021 Budget	2021 Projected	2022 Budget
INCOME			
Income/Sales			
FOCAL Income	2,000	795	-
FOCAL Books	50,000	18,353	55,000
Consignment Books	3,000	32,344	3,000
Butler Center Books			1,000
Gallery Sales	75,000	82,319	100,000
Gifts	9,500	11,067	12,500
Shipping	300	398	500
Gift Certificates	-	250	500
FRIENDS Membership	2,500	100	200
Discounts	(500)	(1,865)	(1,800)
Tax	11,750	13,500	16,122
Total Income/Sales	153,550	157,261	187,022
Commissions/Cost of Goods Sold		-	
FOCAL Book Commissions	(7,500)	(2,021)	-
Gallery Commission	(37,500)	(41,150)	(50,000)
Gifts	(8,900)	(4,000)	(5,000)
FRIENDS Memberships	(2,500)	-	(200)
Misc/Shipping	-	-	(500)
Tax	(11,750)	(13,500)	(16,122)
Total Commissions/Cost of Goods Sold	(68,150)	(60,671)	(71,822)
Total INCOME	85,400	96,590	115,200

CENTRAL ARKANSAS LIBRARY SYSTEM

2022 BUDGET- THE GALLERIES AND BOOKSTORE AT LIBRARY SQUARE

	2021 Budget	2021 Projected	2022 Budget
EXPENSES			-
Operating Expenses			-
Advertising	5,000	2,605	3,000
Library Supplies	1,900	3,114	3,200
Postage	3,100	1,191	1,100
Service Charges	3,100	4,500	4,000
Miscellaneous	200	500	200
Total Operating Expenses	13,300	11,910	11,500
Capital Expenses			-
Furniture and Fixtures	-	-	-
Total Capital Expenses	-	-	-
Total EXPENSES	13,300	11,910	11,500
Net Income	72,100	84,680	103,700

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET-RON ROBINSON THEATER

	<u>2021 Budget</u>	<u>Projected 2021</u>	<u>2022 Budget</u>
<u>INCOME</u>			
Income/Sales			
Rental Income	20,000	22,400	40,000
Ticket Sales- Theater	6,000	2,854	12,000
Ticket Sales- Arkansas Sounds	6,000	-	90,000
FRIENDS of CALS Grant	2,500	2,250	0
Miscellaneous Income	500	-	1,000
Wine/Beer	10,000	-	15,000
Concessions	14,318	-	20,000
Over/Under Receipts		-	
Interest Income	15	-	15
Tax	<u>3,000</u>	<u>2,109</u>	<u>3,000</u>
Total Income/Sales	62,333	29,613	181,015
Commissions/Cost of Goods Sold			
Misc/Shipping		-	
Tax	(3,500)	(2,109)	(3,000)
Beer/Wine	(4,750)	-	(9,500)
Concessions	(4,725)	-	(10,000)
Movie Rental	<u>(10,000)</u>	<u>-</u>	<u>(20,000)</u>
Total Commissions/Cost of Goods Sold	<u>(22,975)</u>	<u>(2,109)</u>	<u>(42,500)</u>
Total INCOME	<u>39,358</u>	<u>27,504</u>	<u>138,515</u>

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 BUDGET-RON ROBINSON THEATER

	<u>2021 Budget</u>	<u>Projected 2021</u>	<u>2022 Budget</u>
<u>EXPENSES</u>			
Operating Expenses			
Advertising	5,000	-	10,000
Non Depreciable Equipment	250	-	250
Dues/Membership Fees	1,000	850	1,000
Equipment Rental & Maint	2,000	1,800	2,000
Library Supplies	2,500	335	2,500
Promotional Materials	100	-	-
Stipends/Speaker Expense	3,000	1,200	70,000
Service Charges	<u>3,000</u>	<u>3,625</u>	<u>3,000</u>
Total Operating Expenses	16,850	7,810	88,750
Capital Expenses			
Furniture and Fixtures	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Capital Expenses	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total EXPENSES	<u>19,350</u>	<u>7,810</u>	<u>93,750</u>
	-	-	
Net Income	<u>20,008</u>	<u>19,694</u>	<u>44,765</u>

CENTRAL ARKANSAS LIBRARY SYSTEM
2022 SIX BRIDGES BOOK FESTIVAL BUDGET

		<u>2021 Budget</u>	<u>2022 Budget</u>
<u>INCOME</u>			
	Income/Sales		
<1>	Gifts Income	35,000	30,000
	Miscellaneous Income	1,000	500
	FOCAL Income	2,500	-
	Interest Income	18	20
<2>	Grant Income	16,000	21,000
	Book Sales	4,000	4,000
	Ticket Sales	2,500	2,000
<3>	Prior Year Unexpended Funds	28,893	52,000
	Total Income/Sales	<u>89,911</u>	<u>109,520</u>
<u>EXPENSES</u>			
	Operating Expenses		
	Advertising	17,500	20,000
	Commissions	450	450
	Special Event Food Service	5,000	5,000
	Equipment Rental & Maint	1,000	5,000
	Rent Expense	1,000	3,000
	Library Supplies	500	500
	Postage	500	1,500
	Miscellaneous Expense	1,000	3,000
	Promotional Materials	10,000	15,000
	Stipends/Speaker Expense	15,000	25,000
	Travel Expenses	30,000	30,000
	Service Charges	300	450
	Total EXPENSES	<u>82,250</u>	<u>108,900</u>
	Net Income	<u><u>7,661</u></u>	<u><u>620</u></u>

<1> 9,000 Dishongh Funds, 5k Foundation for WITS, 5K from Rebsamen, WL&J, Ark Dept of Parks., 2,500 UALR, 2,000 State Library and the remainder from others.

<2> \$13,500 from Araknsas Humanities Council, \$5000 from CALS Foundation.

<3> 2021 Unexpended funds to carry over in order to secure authors.