

ACRL Budget and Finance Committee Virtual Meeting
Monday, January 13, 2020 • 1:30 PM – 3:30 PM CST • [Zoom](#)

Agenda

Time	Item (Document number follows topic and presenter)
1:30–1:35 p.m.	1.0 Welcome and Introductions (Allen) The committee members will introduce themselves and acknowledge any guests present.
1:35–1:38 p.m.	2.0 Assign Recorders (Allen) Review of expectations and contents of meeting record to assign recorders. <ul style="list-style-type: none"> • Recorder1: Monday, January 13, 1:30–2:30 = • Recorder 2: Monday, January 13, 2:30–3:30 = • Recorder 3: Saturday, January 25, 9:00–10:00 a.m. = • Recorder 4: Saturday, January 25, 10:00–11:00 a.m. = • Recorder 4 Sunday, January 26, 8:00–9:30 a.m. = • Recorder 5: Sunday, January 26, 9:30–10:50 a.m. = • Compiler = Carolyn Henderson Allen
1:38–1:43 p.m. Action	3.0 Adoption of the Agenda/Confirm Meeting Outcomes (Allen) During the Budget and Finance Committee Meeting, the committee will: <ul style="list-style-type: none"> • Review the ACRL FY19 annual report • Review FY20 1st quarter report • Develop recommendation for Board for Student dues rate pilot program • Develop recommendation for Board for individual dues rate for FY21 • Develop recommendation for Board for fundraising goal for ACRL's Conference campaign • Develop feedback for staff on the preliminary FY21 budget and discuss howto prioritize funding ACRL's programs and services.

Time	Item (Document number follows topic and presenter)
1:43–2:00 p.m. <i>Information/Discussion</i>	<p>4.0 ACRL Finances (Allen/Davis)</p> <p>4.1 FY19 Financial Report #1.0 The Budget & Finance Committee will review the FY19 annual report and ask any questions about the year-end report.</p> <p>4.2 FY20 1st Quarter Report (operations & LTI) #2.0, #2.1, #3.0, #3.1, #4.0 The committee will review the 1st quarter budget report. The committee will also review endowment balances to fully understand ACRL’s financial position.</p>
2:00–2:10 p.m. <i>Information/Discussion</i>	<p>5.0 Discounted Student Dues Rate (Davis/Petrowski) #12.0, #12.1, #12.2 The Board will receive an update on the \$5 student dues program and consider whether to continue in FY21.</p>
2:10–2:20 p.m. <i>Discussion/Action</i>	<p>6.0 Individual Dues Rates for FY21 (Allen & Petrowski) #5.0, #5.1 The Budget & Finance Committee is responsible for bringing to the Board an annual recommendation related to dues. The committee will review the impact of the previous dues increases approved by the Board and discuss the FY21 personal dues rates and consider organizational dues rates and benefits.</p>
2:20–2:35 p.m.	Break
2:35–2:40 p.m. <i>Discussion/Action</i>	<p>7.0 ACRL 2021 Conference Campaign (Petrowski) #18.0 The committee will discuss and take action on the ACRL 2021 Conference fundraising campaign goal.</p>
2:40–3:05 p.m. <i>Information/Discussion</i>	<p>8.0 ACRL FY21 Preliminary Budget (Davis) #6.0, #7.0, #7.1, #7.2, #8.0, #9.0, #15.0, #19.0, #20.0, #21.0, #22.0, FYI-1 The committee will briefly review the FY21 budget assumptions and the changes staff made in developing the budget, consider the appropriate net asset balance for ACRL, and consider whether resources are allocated in a way to support the Plan for Excellence. The committee should also consider how to advise the Board on how to prioritize funding its programs and services if there are not enough resources to fully support current and new initiatives. With these assumptions in mind, the committee will then discuss the ACRL preliminary FY21 budget in order to provide feedback to staff. This discussion will be continued during the B&F Meetings at the ALA Midwinter Meeting.</p>

Time	Item (Document number follows topic and presenter)
3:05–3:30 p.m. Discussion	9.0 CHOICE FY21 Preliminary Budget (Cummings) #6.0, #7.0, #7.2 The committee will discuss the CHOICE preliminary FY21 budget and provide feedback to staff. If needed, this discussion can continue at the B&F Meetings at the ALA Midwinter Meeting.
3:30 p.m.	10.0 Adjourn (Allen)

Next Meetings at ALA Midwinter Meeting, Philadelphia

Board of Directors/Budget & Finance Joint Meeting (ACRL) • Saturday, January 25, 2020 • 9:00 AM - 11:00 AM EST • Loews Philadelphia, Regency B

Budget & Finance Committee I (ACRL) • Sunday, January 26, 2020 • 8:00 AM - 10:50 AM EST • Loews Philadelphia, Jefferson Boardroom

This page included to accommodate double sided printing.

Budget and Finance Committee Meeting I

ALA Midwinter Meeting 2020

Sunday, January 26, 2020 • 8:00 AM - 10:50 AM EST • Loews Philadelphia, Jefferson Boardroom

Wi-Fi Network: Loews_Conference; Password: alaphilly2020

Agenda

Time	Item (Document number follows topic and presenter)
8:00 a.m.	1.0 Welcome (Allen)
8:00–8:05 a.m.	2.0 Review Recorders (Allen) Review of expectations and contents of meeting record and remind members who volunteered to record this meeting. <ul style="list-style-type: none"> Recorder 1: Sunday 8:00–9:30 a.m. = Recorder 2: Sunday 9:30–10:50 a.m. = Compiler = Carolyn Henderson Allen
8:05–8:06 a.m.	3.0 Confirmation of Virtual Vote The committee will confirm the following virtual vote taken during the January 13, 2020 virtual meeting. <ul style="list-style-type: none"> Individual Dues Rates for FY21 #5.0, #5.1
8:06–8:35 a.m.	4.0 Debrief on Joint Board and Budget & Finance Meeting (Allen) The committee will review the discussion with ALA Treasurer Maggie Farrell and consider implications for ACRL and its finances.
8:35–8:45 a.m. Action	5.0 2019 Annual Conference Committee Meeting Minutes (Allen) #11.0 The Budget & Finance Committee will discuss and vote to approve its meeting minutes from its meetings at the 2019 ALA Annual Conference in Washington, DC.
8:45–9:00 a.m. Discussion	6.0 ACRL Briefing Book (Allen) The Budget and Finance Committee will receive a copy of a proprietary financial briefing document for their use in making data-driven decisions about ACRL finances.

Time	Item (Document number follows topic and presenter)
9:00–9:30 a.m. Discussion	7.0 ALA Steering Committee on Organizational Effectiveness (SCOE) (Allen) #13.0, #13.1, #14.0, #15.0, #17.0 The committee will review the ALA Organizational Effectiveness report, and implications on ALA/ACRL finances. They will particularly review the current Operating Agreement and brainstorm what a new operating agreement might include.
9:30–9:45 a.m.	Break
9:45–10:15 a.m. Discussion	8.0 FY21 Budgets for ACRL and Choice (Allen, Davis, Cummings) #6.0, #7.0. #7.1, #7.2 The committee will wrap-up its discussions from the Budget & Finance Committee’s January 13, 2020 Virtual Meeting and the Joint Board & Budget and Finance Committee Saturday, January 25, 2020 Meeting. The committee will finalize any recommendations for staff to incorporate before the committee reviews and gives final approval of the FY21 budget at the 2020 ALA Annual Conference.
10:15–10:40 a.m. Discussion	9.0 Review of Progress on B&F Committee’s Work Plan (Allen) #10.0 The committee will review its work plan progress and consider whether additional projects could be considered for next year, particularly if they will help membership understand finances.
10:40–10:50 a.m. Discussion	10.0 New Business (Allen)
10:50 a.m.	11.0 Adjournment (Allen)

ACRL Budget & Finance Committee Document Inventory

2020 ALA Midwinter Meeting

Purple = New Documents

Black = Included in Packet

Doc #	Document
Doc 1.0	FY19 Annual Report
Doc 2.0	FY20 1 st Quarter Memo
Doc 2.1	FY20 1 st Quarter Report Updated
Doc 3.0	FY20 1 st Quarter LTI Reports
Doc 3.1	ACRL Endowment History
Doc 4.0	Dashboard Metrics
Doc 5.0	Draft Board Action Form: FY21 Dues Rate
Doc 5.1	FY21 HEPI Overview Increase Projection
Doc 6.0	FY21 Budget Assumptions with Changes Fall 2019 to MW20
Doc 7.0	FY21 Preliminary Budget Overview for ACRL and CHOICE
Doc 7.1	FY21 Preliminary Budget Packet for ACRL
Doc 7.2	FY21 Preliminary Budget Packet for CHOICE
Doc 8.0	ACRL Net Asset Balance Brainstorming
Doc 9.0	CHEMA Associations' Reserve Levels with ACRL Reserve Comparison
Doc 10.0	Budget and Finance Committee 2018–19 Report & 2019–20 Annual Work Plan
Doc 11.0	2019 ALA Annual Conference Budget & Finance Meeting Minutes
Doc 12.0	Board discussion form: Student Dues
Doc 12.1	Student Dues Analysis
Doc 12.2	Appendix A: ACRL Student Membership Promotion Research
Doc 13.0	Steering Committee on Organizational Effectiveness (SCOE) Forward Together Report
Doc 13.1	PLA-ACRL Response to SCOE recommendations
Doc 14.0	ALA Operating Agreement
Doc 15.0	ALA Operational Practices Division Fund Balance Reserves and Budgetary Ceiling
Doc 16.0	ACRL Financial Trends and Plans for FY21
Doc 16.1	ACRL Financial Trends Charts
Doc 17.0	ALA Bylaws: Article VI. Divisions
Doc 18.0	Board action form: ACRL 2021 Conference Scholarship Campaign Goal
Doc 19.0	Net Asset Projection Chart
Doc 20.0	ACRL Endowment Policy
Doc 21.0	ALA Short-term Investments
Doc 22.0	ALA Divisions Fund Balances

FYI Documents

FYI #	Document
FYI-1	ACRL Plan for Excellence
FYI-2	Budget and Finance Committee Basic Documents (URL)
FYI-3	Financial Glossary
FYI-4	ACRL FY20 Q1 Development Report

Financial Report

Carolyn Henderson Allen

Budget & Finance Committee Chair



I am pleased to report that ACRL completed the fiscal year 2019 (FY19) in excellent financial condition. Collaboration among the ACRL Board of Directors, Budget and Finance Committee, and Executive Director ensured that association finances remained sound. Fiscal sustainability is a top priority of the ACRL staff and member leaders. Membership development and services to members are essential areas in advancing the hallmark initiatives of the Plan for Excellence and ACRL's Core Commitment to Equity, Diversity, and Inclusion.

As in previous years, this report gives an overview of ACRL finances in a streamlined format. Detailed spreadsheets for FY19 are available on the *C&RL News* website.

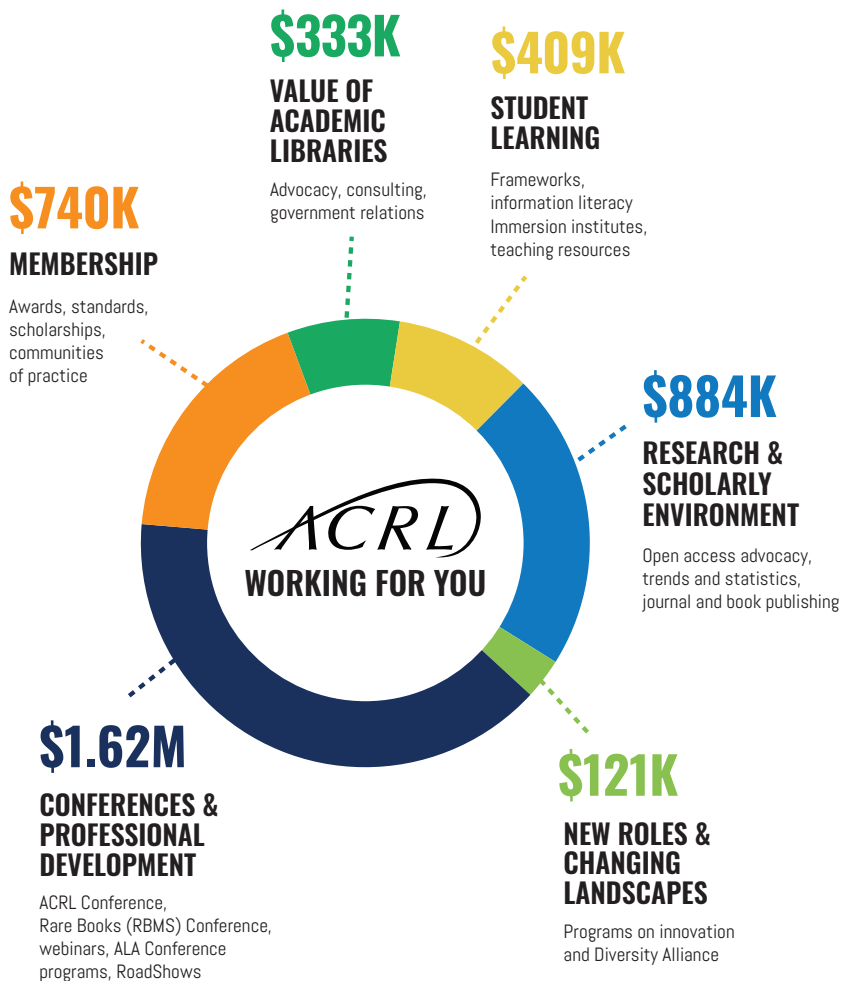
The Budget and Finance Committee has developed a simple graphic presentation of expenditures outlining the average spending for the past four years. The infographic ACRL Working for You in this report presents the average of the last four years of expenditures, to account for the variations between the alternating ACRL conference and non-conference years. The infographic is available on page 677.

ACRL	FY2019 ACTUAL	FY2019 BUDGET	VARIANCE	FY2017 ACTUAL	VARIANCE FY17 to FY19
Revenues	\$5,115,731	\$5,063,591	\$52,140	\$5,368,999	(\$253,268)
Expenses	\$4,422,570	\$4,771,907	(\$349,338)	\$3,979,693	\$417,143
Overhead to ALA	\$811,598	\$849,136	(\$37,538)	\$840,744	(\$29,146)
Total Expenses	\$5,234,168	\$5,621,043	(\$386,875)	\$4,820,438	\$413,730
NET REVENUE	(\$118,437)	(\$557,452)	\$439,015	\$548,561	(\$666,998)
Transfer to Choice (FY19) or LTI (FY17)	\$0	\$450,000	(\$450,000)	\$250,000	(\$250,000)
Net Asset Balance	\$3,311,823	\$2,422,808	\$889,015	\$4,687,946	(\$1,626,123)

CHOICE	FY2019 ACTUAL	FY2019 BUDGET	VARIANCE	FY2018 ACTUAL	VARIANCE FY18 to FY19
Revenues	\$2,520,863	\$2,797,719	(\$276,856)	\$2,813,283	(\$292,420)
Expenses	\$2,364,839	\$2,345,898	(\$18,941)	\$2,573,931	(\$209,092)
Overhead to ALA	\$334,014	\$369,299	\$35,285	\$371,353	(\$37,339)
Total Expenses	\$2,698,854	\$2,715,197	(\$16,343)	\$2,945,284	(\$246,431)
NET REVENUE	(\$177,991)	\$82,522	(\$260,512)	(\$132,001)	(\$45,990)
Open Choice Write Down (FY19) or Transfer from ACRL (FY18)	\$176,324	\$0	\$176,324	\$525,000	\$348,676
Net Asset Balance	\$2,571,979	\$3,008,816	(\$436,837)	\$2,926,294	\$354,315

NOTE: Figures provided are based on unaudited FY19 closing report, as of November 4, 2019.

Financial Report



On average, ACRL invests over \$4.1* million annually to support its strategic initiatives, infusing this work with its core commitment to equity, diversity, and inclusion, and to fund conferences and events to further the work of higher education librarians and information professionals. These initiatives are funded through an array of revenue streams—including dues, donations, registrations, publications, and advertising.

* Average of the past 4 years of expenses.

All other figures also averages of the past 4 years of expenses.

ACRL
Advancing Learning
Transforming Scholarship
Association of College & Research Libraries
Advancing the Academic Library Profession
www.acrl.org

Financial Report

Fiscal Year-End Summary as of August 31, 2019

The ALA and thus ACRL fiscal year is September 1 through August 31. As mentioned above, the budget report outlines expenditures for FY19, a year in which the biennial ACRL conference is held.

ACRL's total revenues slightly exceeded budget (by 1% or by \$52,140) while total expenses were under budget (by \$386,875 or 7%), resulting in an improved net expense of -\$118,437 rather than the -\$557,452 budgeted. As a reminder, to invest in programs and services for members ACRL is intentionally spending down its net asset balance and planned a deficit for FY19, even though typically there would be a positive net in an ACRL conference year.

The ACRL conference was a programmatic and financial success. While registration, advertising, and exhibits performed slightly under budget, the generosity of ACRL sponsors exceeded budget, and staff reduced expenses leading to a net revenue of \$342,292 over the course of the two planning years, higher than budgeted. As a reminder ACRL charges all salaries and benefits back to the projects via a time study, so this net revenue includes staffing expenses.

Dues revenue continued a slight decline, missing budget by 1% or \$4,168. Sales of advertising and subscriptions in ACRL publications were mixed, with *C&RL News* meeting gross budget at \$613,958, *C&RL* advertising and royalties coming in \$538 less than budget, and *RBM* exceeding revenue for subscriptions by \$3,193 or 22%, with paid print subscribers holding on longer than expected after the move to open access. However, advertising in *RBM* missed budget by 3% or \$1,042.

Sales of *Academic Library Trends & Statistics* grossed 5% more than budgeted at \$123,554. However, additional costs for a reprint and the development of a new survey were unexpected budget additions, leading to a net loss of \$24,379. Book publishing had a very successful year. Despite missing gross revenues by 2% or \$5,423, expenses were less than budget, and the year-end net was \$114,927 against a net budget of \$22,099. An interesting trend to note is the rapid increase in digital sales, which exceeded budget by 165% and offset the print sales, which were 15% below budget.

Gross revenues for consulting were below budget due to fewer than expected clients in the fourth quarter, but the first quarter of FY20 is off to a busy start. Webinar revenues exceeded budget in part due to a successful multi-part series. Revenues from licensed workshops were below budget, likely due to a reduced interest in local and regional professional development in an ACRL conference year.

ACRL saved \$152,635 in salaries and benefits due to an open staff position and the decision to outsource the management of ACRL's consulting services. Delay of some member-led initiatives resulted in unforeseen savings: fewer visits to higher education associations, delayed research grants for scholarly communications, less travel, and a delayed committee-led messaging campaign. Some of these savings will carry over to FY20. Additionally, there were savings in conference expenses, printing expenses, supplies, postage, and strategic plan implementation.

During FY19, ACRL delivered \$811,598 in overhead payments to the ALA general fund.

Financial Report

Choice Performance Comments FY19 Final Close

The decision in January 2019 to write off expenses incurred developing the now-discontinued Open Choice, a proposed discovery and evaluation service for open educational resources, injected some \$316,236, all unbudgeted, into the FY19 performance reports. Of these, \$176,324 reflects a write-down of capitalized software development charges incurred for prototyping. The balance, \$139,912, represents salary and author payments and is thus reported under operating expenses. If these editorial charges were to be subtracted from net revenues, the actual operating loss for the year would have been -\$38,079, the second lowest deficit since FY12.

Subscription revenue was \$1,306,130, some 5% below budget, due to declines in revenue from print products (*Choice* magazine and Reviews on Cards), and was 9% below the previous year. The digital publication Choice Reviews likewise ended the year 5% below budget (but only 4% below prior year). Co-publications with ProQuest and The Charleston Company were slightly ahead of budget on a combined basis, but with divergent trajectories: up about 10% on ccAdvisor and down 7% for Resources for College Libraries (RCL), the latter representing a normal fluctuation in sales. Overall, subscriptions are under pressure everywhere from declining collection development budgets and a reduced need for reviews.

Royalties for licenses to use Choice and RCL content on third-party platforms finished the year on budget at \$521,691. Licensing continues to be a stable revenue stream, and closely tied to the subscription revenues of the major firms such as ProQuest, EBSCO, and Baker & Taylor that offer them.

Print advertising in *Choice* magazine experienced significant shortfalls, as diminished circulation and an industry-wide reassessment of ROI for advertising are having a significant impact. Overall advertising revenue was \$178,000 (28%) below budget, with print losses accounting for almost \$134,000 of this amount. By contrast, sponsorship platforms—webinars, podcasts, and white papers—performed well. Webinars finished the year with \$138,882 in net revenue (after the split with ACRL), just slightly below budget but over \$36,000 better than last year, while podcasts and white papers together outperformed budget by some 8%. Sponsorship platforms continue to attract robust audiences with webinar registrations topping 17,000, podcasts having more than 33,000 listeners, and each of the first three white papers garnering close to 1,000 downloads.

Despite the \$139,912 write-down of Open Choice prepaid editorial expenses, recorded in salary and outside services, Choice managed to finish the year with expenses only \$16,343 worse than budget. Careful management of costs in all operational categories except payroll and outside services, both affected by the write-down, were well below budget. Direct spending was about \$31,000 more than budget; interunit transfers were not as high as budget owing to the fact that items budgeted as expenses to be transferred to ACRL were direct-billed instead; and overhead was not as high as expected on reduced revenue.

During FY19, Choice delivered \$334,014 in overhead payments to the ALA general fund.

About the 2019 Annual Report cover

The cover of the 2019 Annual Report features images of some of the more than 4,000 library workers, exhibitors, speakers, and guests from around the world who attended the ACRL 2019 Conference, held April 10–13, in Cleveland.

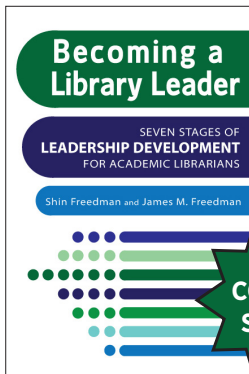


Financial Report

Budget & Finance Committee, 2018–2019

Carolyn Henderson Allen, *University of Arkansas, chair*
 Tara Baillargeon, *Marquette University*
 Rickey D. Best, *Auburn University–Montgomery*
 Fannie M. Cox, *University of Louisville*
 Georgie Lynn Donovan, *College of William & Mary*
 Erika Dowell, *Indiana University*
 Alexia Hudson-Ward, *Oberlin College*
 Kevin Wade Merriman, *Yale University*
 Joe Mocnik, *North Dakota State University*
 Marla E. Peppers, *California State University–Los Angeles*
 Brian Rennick, *Brigham Young University*
 Kristen Grace Totleben, *University of Rochester*
 Karen Munro, *Simon Fraser University, ex-officio*
 Mary Ellen K. Davis, *ACRL/ALA, ex-officio*
 Allison Payne, *ACRL/ALA, staff liaison*

NEW FROM ACRL PRESS



Becoming a Library Leader: Seven Stages of Leadership Development for Academic Librarians

by Shin Freedman and James M. Freedman

All titles will be available
in the ALA Store at
<http://www.alastore.ala.org>

**COMING
SOON!**

The Sustainable Library's Cookbook

edited by Raymond Pun and
Gary L. Shaffer



NEW!

This page included to accommodate double sided printing.

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 800-545-2433, ext. 2523
 acrl@ala.org, <http://www.acrl.org>



Memo

To: ACRL Board of Directors
 ACRL Budget and Finance Committee

From: Mary Ellen K. Davis, ACRL Executive Director

Date: January 2020

Re: 1st Quarter Report, FY 2020

The attached spreadsheet (Doc 9.1) details the performance for the first quarter of FY2020, ending November 30, 2019. An executive summary and highlights of financial performance for ACRL and CHOICE follow.

As a reminder, ACRL's budget is best considered on a two-year cycle due to the ACRL Conference. Revenues and expenses for the Conference are spread across two years creating deficits in even years and surpluses in odd years. Thus, comparisons of total financial performance to last year, while useful for the CHOICE budget, are not as meaningful for the ACRL portion of the report, so we have presented the ACRL comparisons with the FY18 1st quarter actual, so comparisons between two budgets in ACRL non-conference years can be made

Executive Summary

ACRL Total	FY20 1st Q Actual	FY20 1st Q Budget	Var.	FY18 1st Q Actual	Var. FY18 to FY20
Revenues	\$443,032	\$523,264	(\$80,233)	\$508,087	(\$65,055)
Expenses	\$732,041	\$805,274	(\$73,233)	\$735,478	(\$3,437)
NET	(\$289,009)	(\$282,010)	(\$6,999)	(\$227,391)	(\$61,618)

CHOICE Total	FY20 1st Q Actual	FY20 1st Q Budget	Var.	FY19 1st Q Actual	Var. FY19 to FY20
Revenues	\$680,971	\$627,126	\$53,845	\$644,432	\$36,539
Expenses	\$675,017	\$677,420	(\$2,403)	\$666,272	\$8,744
NET	\$5,954	(\$50,294)	\$56,248	(\$21,840)	\$27,794

ACRL's FY20 first quarter performance report from ALA looks a bit worse than it is due to missing classified ad revenue of \$29,967 and webinar revenue of \$6,750 (both of which should post in the December report). If we add this \$36,717 to the total revenues, we have a total of \$479,749 against the \$523,264 budget with a variance of 8.3%.

Helpfully, ACRL expenses are 9% below budget at \$732,041 actual versus a budget of \$805,274. This improves the actual net against the budgeted net to 10.5% with an actual net expense of -\$252,292 against the budgeted net expense of -\$282,010. However, as a reminder ACRL is actively investing its net asset balance in member programs and services and the ACRL Board approved a budget with a - \$920,682 deficit for FY20.

ACRL Revenues

As mentioned, adjusted revenues were below budget by 8.3% at \$479,749 against the budget of \$523,264. As is typical performance varies by business line, but is more typically below budget.

Here are some highlights of projects generating more gross revenues than budgeted:

- ACRL's Consulting business has been very busy this fall with gross revenues of \$30,825 or 39% ahead of budget. With projects lined up we are expecting to make budget in gross revenues.
- In a surprise, YTD revenues from print product ads in *C&RL News* are \$33,906 or 66% or \$13,453 more than the budgeted \$20,453. We must temper enthusiasm over this reversal by noting that the FY20 budget was 20% less than the FY19 budget and that some of the revenue includes ads for future issues that were paid ahead.
- In another surprise, subscriptions are running 13% ahead of budget, generating \$12,435 against a budget of \$10,996 or \$1,439 more than budget, perhaps due to a slower than expected drop off of subscribers to our open access publications.

Revenue lines underperforming include:

- Membership continues to struggle; down 4% to \$146,813 or \$6,012 less than the budget of \$152,821 and a loss of 300 members since November 2018. The environment is changing; in November 2019, a college-advising company scuttled its plans to release a list of 952 private, nonprofit colleges that it expects to run out of money and close in the coming years, according to a new financial-modeling tool and since September 1, we've noted 59 school closures as we update our list of academic institutions.
- Book sales are \$25,000 below budget. Several new books anticipated to publish in Q1 were moved to January to publish as a set, so that revenue is now expected in Q2. Significant royalty payments arrived in December, so that line will see a notable increase in Q2, as well. While print sales continue to decline, royalties from ebooks are increasing. We hope to make budget by year end.
- Even adding in the missing \$29K, JobLIST revenue collections overall are off budget by about 10% YTD. The number of ads placed is down about 4% YTD, so JobLIST is still being used but the ads sold this autumn have included fewer premium upgrade options. We still hope to make budget by year end.
- Licensed workshop (RoadShow) revenues are \$8,500 below budget. Budgeted revenues for roadshows are spread evenly across the fiscal year, as workshops may be requested at any time and there is not usually a specific timeframe where requests are heaviest. So it is possible that revenue could be made up later in the year.

ACRL Expenses

ACRL expenses are 9% below budget at \$732,041 actual versus a budget of \$805,274. Some of this is timing; first quarter is always early to make close projections. As always, we will carefully monitor expenses against budget and adjust as possible against declining revenues.

ACRL Net revenue

Per the performance reports ACRL ended the first quarter with net expense of -\$289,009 against a budget of -\$282,010 or \$6,999 or 2% less than budgeted. However, if we were to add the missing revenue from classified ads and webinars, as noted earlier, that and savings on expenses improves the actual net against the budgeted net to 10.5% with an actual net expense of -\$252,292 against the budgeted net expense of -\$282,010.

ACRL LTIs

ACRL's long-term investments ended FY19 (8/31/19) at \$4,956,786. At the end of November 2019 they had appreciated by \$236,385 to \$5,193,171.

Choice Performance

FY20 Q1

Choice overall financial performance through the first quarter is ahead of budget, with net operating income of \$5,954 on revenues of \$680,970 and expenses of \$675,016. As discussed below, much of the apparent improvement over budget, some \$56K thus far, is simply the result of timing. Even so, in a challenging environment, Choice is holding its own.

Table 1: Choice Unit Performance

	November 2019							
CHOICE 404	Budget (Year)	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Beginning Net Assets	2,571,980	2,571,980	2,571,980	0	0%	2,926,294	(354,314)	-12.11%
TOTAL REVENUES	2,645,629	627,126	680,970	53,844	8.6%	644,434	36,536	5.67%
Total Expenses before OH/Taxes	2,275,080	587,617	583,717	3,900	0.7%	574,267	(9,450)	-1.65%
Contribution Margin	370,549	39,509	97,253	57,744	146.2%	70,167	27,086	38.60%
Overhead	350,546	82,498	90,229	(7,731)	-9.4%	85,414	(4,815)	-5.64%
Allocations (575 Main St)	29,225	7,306	1,070	6,236	85.4%	6,592	5,522	83.77%
Tax	0	0	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL EXPENSES	2,654,851	677,421	675,016	2,405	0.4%	666,273	(8,743)	-1.31%
Net Revenue/(Expense) from Ops	(9,222)	(50,295)	5,954	56,249	111.8%	(21,839)	27,793	127.26%
Ending Net Asset Balance	2,562,758	2,521,685	2,577,934	56,249	2.2%	2,904,455	(326,521)	-11.24%

REVENUES

Choice unit revenues are currently running \$54K ahead of budget and \$37K ahead of prior year, with the variances dependent largely on differences between budget calendarization and actual revenue recognition.

Table 2: Choice Unit Revenues

	November 2019						
404 UNIT REVENUES							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Subscriptions	294,745	340,727	45,982	15.60%	366,713	(25,986)	-7.09%
Advertising/Sponsored Content	142,987	117,305	(25,682)	-17.96%	121,225	(3,920)	-3.23%
Webinars	39,844	57,000	17,156	43.06%	42,500	14,500	34.12%
Royalties	127,800	156,643	28,843	22.57%	96,374	60,269	62.54%
Other \$	21,750	9,295	(12,455)	-57.26%	17,622	(8,327)	-47.25%
Total Revenue	627,126	680,970	53,844	8.59%	644,434	36,536	5.67%

Subscriptions: Subscriptions to Choice “core” products—*Choice Reviews*, *Choice*, and *Reviews on Cards*—are tracking budget closely but showing predictable year-over-year declines of 11% for print and 3% for digital. For its part, *ccAdvisor* continues to disappoint, and the addition of a professional sales force (EBSCO) in the spring of this past year has yielded no appreciable growth in subscription revenue. But the first-quarter *Resources for College Libraries* subscription payment from ProQuest, budgeted for December, arrived in November, and this timely deposit contributed to a \$46K positive variance to budget in subscriptions overall (\$341K vs. \$295K).

Table 3: Subscriptions

	November 2019						
SUBSCRIPTIONS							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Choice magazine	96,590	96,077	(513)	-0.53%	108,012	(11,935)	-11.05%
Choice cards	22,651	22,193	(458)	-2.02%	24,885	(2,692)	-10.82%
Subtotal Choice Print	119,241	118,270	(971)	-0.81%	132,897	(14,627)	-11.01%
Choice Reviews	166,129	162,730	(3,399)	-2.05%	167,393	(4,663)	-2.79%
Total Choice	285,370	281,000	(4,370)	-1.53%	300,290	(19,290)	-6.42%
ccAdvisor	9,375	7,598	(1,777)	-18.95%	9,518	(1,920)	-20.17%
Resources for College Libraries	0	52,129	52,129	#DIV/0!	56,905	(4,776)	-8.39%
TOTAL SUBSCRIPTIONS	294,745	340,727	45,982	15.60%	366,713	(25,986)	-7.09%

Average print circulation for *Choice* declined 8% in FY19 and thus far this year is down another 10%, a rate of decline consistent with performance over the past half-decade. *Choice Reviews* circulation during the first three months of FY20 is down 3%, continuing a trend of modest declines over the past two years.

Advertising and Sponsorships:

Choice magazine: As recently as FY17 *Choice* magazine brought in close to \$450K annually in gross ad revenue. Advertising revenue for the magazine dropped to \$350K in FY18, and last year, \$266K. The figures shown in Table 4, below, representing net (after commission) sales, indicate that this trend continues. While close to budget, magazine ad sales are running almost \$11K below this time last year, indicating once again that traditional “space” and digital banner advertising has entered a secular decline, as our advertising partners look to more direct and engaging forms of communication with their customers.

Choice Reviews: Prior to this year, advertising revenues for *Choice Reviews* included revenue from eblasts and newsletters, properties that share little in common with *Choice Reviews* except for the fact that both are “digital.” To eliminate this historical anachronism and provide a better basis for analyzing our digital revenues, for FY20 newsletters and eblasts have been moved to project 3914, Content Marketing. As a result, year-over year comparisons of ad revenue for *Choice Reviews* are no longer valid. Through November, CR ad revenue proper is running slightly ahead of budget.

Content Marketing: Content marketing comprises podcasts, white papers, eblasts, and newsletters. (Strictly speaking, webinars should be included here as well, but they remain a separate category in ALA accounting and thus appear on their own line). Budgeting for this category is challenging, as so much depends on the budgets and publication schedules of our advertisers and sponsors. As a result, the performance to budget year-to-date as shown below is not particularly illuminating. In fact, through November, podcast revenue is 111% better than last year, newsletters and eblasts are even with a year ago, and we have a contract for one white paper later this fiscal year, with two potential sponsors lined up for additional studies. Overall, as of 31 December, total content marketing bookings for this fiscal year, including contracts for future months, stand at 74% of the full-year budget.

Webinars: Our sponsored webinar program is off to another strong start, with \$57K in gross receipts—before commissions and the split (15%) with ACRL—against a budgeted \$40K year-to-date. Attendance

in October set something of a record, as the APA Publication Manual webinar garnered 3,870 registrants and over 1,000 attendees, with many more turned away because of contractual terms with WebEx that limit the size of our “room.” Webinar bookings through the end of the fiscal year already equal full-year totals from FY19.

Table 4: Advertising and Sponsorships

	November 2019						
ADVERTISING & SPONSORSHIPS (net)							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Choice magazine	71,625	69,140	(2,485)	-3.47%	79,801	(10,661)	-13.4%
Choice Reviews	7,162	8,957	1,795	25.06%	37,750	(28,793)	-76.3%
Content Marketing	63,009	40,178	(22,831)	-36.23%	3,478	36,700	1055.2%
ccAdvisor	2,984	2,493	(491)	-16.45%	2,206	287	13.0%
Total	144,780	120,768	(24,012)	-16.59%	123,035	(2,267)	-1.8%
Webinars	38,051	53,537	15,486	40.70%	40,690	12,847	31.6%
TOTAL ADVERT & SPONSHIPS	182,831	174,305	(8,526)	-4.66%	163,725	10,580	6.5%

Licensing: Licensing (royalty) income is ahead of budget, again owing to timing. In December we renegotiated a one-year level extension of our Books in Print/Syndetics license with ProQuest, eliminating the area of greatest uncertainty in the FY20 licensing budget. Thus, and with the usual cautions, we expect no difficulty meeting our revenue goal (\$519K) for FY20.

Table 5: Licensing

	November 2019						
LICENSING							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Choice	250	97	(153)	-61.20%	75	22	29.33%
Choice reviews	127,550	148,546	20,996	16.46%	96,299	52,247	54.25%
RCL	0	8,000	8,000	#DIV/0!	0	8,000	#DIV/0!
Choice Reviews	0	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL LICENSING	127,800	156,643	28,843	22.57%	96,374	60,269	62.54%

EXPENSES

On the expense side, we are exactly on budget (and only slightly behind prior year), with the only significant variances occurring in (1) software development costs (line 5430: \$23K ahead), where we have not yet entered into an agreement with—and thus have not incurred any financial obligation to—a developer to rebuild Choice360.org, and (2) so-called miscellaneous expenses (line 5599: \$26K behind), where the FY19 revenue split with The Charleston Company, for \$27,744, was incorrectly left off the FY19 final close and thus has been charged to FY20. Sigh. Overall, we are controlling spending well and adhering to budget.

Table 6: Direct Expenses

	November 2019						
EXPENSES	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Payroll and Related	384,830	391,359	(6,529)	-1.70%	380,091	(11,268)	-2.96%
Outside Services	31,413	38,049	(6,636)	-21.13%	48,631	10,582	21.76%
Travel and Related	11,950	7,833	4,117	34.45%	9,716	1,883	19.38%
Meetings and Conferences	1,750	1,250	500	28.57%	468	(782)	-167.09%
Publication-related	97,236	66,189	31,047	31.93%	65,971	(218)	-0.33%
Operating	65,648	79,037	(13,389)	-20.40%	69,390	(9,647)	-13.90%
TOTAL DIRECT EXPENSES	592,827	583,717	9,110	1.54%	574,267	(9,450)	-1.65%

This page included to accommodate double sided printing.

	A	B	C	D	E	F	G	H	I
1	1/7/2020 9:26	FY 2020	FY 2020	FY 2020	\$ Variance	% Variance	FY 2018	\$ Difference	% Difference
2	Sources of Revenue	BUDGET	1st Quarter	1st Quarter	From	From	1st Quarter	From Last	From Last
3			Budget	Nov. Actual	Budget	Budget	Nov. Actual	Year Actual	Year Actual
4	BEGINNING RESERVE LEVELS:								
5	*Reserve Sept. 1: ACRL Op. Reserve Fund	\$3,311,824	\$3,311,824	\$3,311,824	\$0	0.00%	\$4,687,947	(\$1,376,123)	-29.35%
6	Reserve Sept. 1: ACRL LTI Fund (inc. awards)	\$4,954,015	\$4,954,015	\$4,954,015	\$0	0.00%	\$4,180,025	\$773,990	18.52%
7	Reserve Sept. 1: CHOICE Fund	\$2,571,980	\$2,571,980	\$2,571,980	\$0	0.00%	\$2,926,294	(\$354,314)	-12.11%
8	Reserve Sept. 1: CHOICE LTI Fund	\$538,536	\$538,536	\$538,536	\$0	0.00%	\$572,349	(\$33,813)	-5.91%
9									
10	Subtotal	\$11,376,355	\$11,376,355	\$11,376,355	\$0	0.00%	\$12,366,615	(\$990,260)	-8.01%
11	ACRL LTI Net Interest (not inc. awards)	\$87,663	\$21,921	\$222,839	\$200,919	916.57%	\$201,356	\$21,484	10.67%
12									
13	MEMBERSHIP DUES AND OTHER								
14	Dues	\$611,284	\$152,821	\$146,809	(\$6,012)	-3.93%	\$157,268	(\$10,459)	-6.65%
15	Standards & Licensing Fees	\$102,500	\$23,125	\$30,954	\$7,829	33.85%	\$569	\$30,385	5340.06%
16	Misc. Donations	\$0	\$0	\$0	\$0	N/A	\$0	\$0	N/A
17	Awards	\$16,600	\$0	\$500	\$500	N/A	\$0	\$500	N/A
18	Special Events	\$15,125	\$0	\$0	\$0	N/A	\$0	\$0	#DIV/0!
19	Diversity Alliance	\$24,000	\$6,000	\$500	(\$5,500)	N/A	\$5,000	(\$4,500)	-90.00%
20	Subtotal	\$769,509	\$181,946	\$178,763	(\$3,183)	-1.75%	\$162,837	\$15,926	9.78%
21									
22	PUBLICATIONS								
23	CHOICE	\$2,645,629	\$627,126	\$680,971	\$53,845	8.59%	\$644,432	\$36,539	5.67%
24	C&RL	\$16,200	\$3,752	\$3,589	(\$163)	-4.33%	\$3,878	(\$289)	-7.45%
25	C&RL News	\$564,657	\$144,971	\$113,428	(\$31,544)	-21.76%	\$154,313	(\$40,885)	-26.50%
26	RBM	\$27,373	\$13,107	\$14,454	\$1,347	10.28%	\$7,075	\$7,379	6.87%
27	Nonperiodical Publications	\$379,380	\$102,175	\$76,456	(\$26,719)	-25.17%	\$107,444	(\$30,988)	-142.61%
28	Library Statistics	\$157,809	\$32,531	\$21,472	(\$11,058)	-33.99%	\$21,730	(\$258)	-1.19%
29									
30	Subtotal	\$3,791,048	\$923,662	\$910,370	(\$13,292)	-1.44%	\$938,872	(\$28,502)	-3.04%
31									
32	EDUCATION								
33	*Institutes	\$207,214	\$0	\$0	\$0	N/A	\$0	\$0	N/A
34	ACRL Conference	(\$24,000)	(\$6,000)	(\$1,945)	\$4,055	-67.58%	(\$390)	(\$1,555)	398.77%
35	Pre-Conferences & Workshops	\$367,305	\$32,500	\$24,000	(\$8,500)	-26.15%	\$38,250	(\$14,250)	-37.25%
36	Annual Conference Programs	\$16,000	\$0	\$0	\$0	N/A	\$0	\$0	N/A
37	Web-CE	\$90,570	\$18,283	\$12,815	(\$5,468)	-29.91%	\$12,950	(\$135)	-1.04%
38									
39	Subtotal	\$657,089	\$44,783	\$34,870	(\$9,913)	-22.14%	\$50,810	(\$15,940)	-31.37%
40									
41	TOTAL REVENUE	\$5,217,646	\$1,150,390	\$1,124,002	(\$26,388)	-2.29%	\$1,152,519	(\$28,517)	-2.47%
42	CHOICE REVENUE	\$2,645,629	\$627,126	\$680,971	\$53,845	8.59%	\$644,432	\$36,539	5.67%
43									
44	TOTAL REV. W/O CHOICE	\$2,572,017	\$523,264	\$443,032	(\$80,233)	-15.33%	\$508,087	(\$65,055)	-12.80%
45									
46	TOTAL REV. W/O CHOICE or ACRL Conf.	\$2,596,017	\$529,264	\$444,977	(\$84,287)	-15.93%	\$507,697	(\$62,720)	-12.35%

	A	B	C	D	E	F	G	H	I
55									
56		FY 2020	FY 2020	FY 2020	\$ Variance	% Variance	FY 2018	\$ Difference	% Difference
57	OBJECT OF EXPENSE	BUDGET	1st Quarter	1st Quarter	From	From	1st Quarter	From Last	From Last
58	MEMBERSHIP ACTIVITIES		Budget	Nov. Actual	Budget	Budget	Nov. Actual	Year Actual	Year Actual
59	Membership Services*	(\$27,918)	\$7,280	\$4,169	(\$3,111)	-42.73%	\$38,582	(\$34,413)	-89.19%
60	Exec. Cttee. & Board	\$231,143	\$29,566	\$53,717	\$24,152	81.69%	\$66,388	(\$12,671)	-19.09%
61	Advisory	\$87,424	\$15,192	\$22,082	\$6,889	45.35%	\$14,319	\$7,763	54.21%
62	Standards	\$14,454	\$821	\$46	(\$775)	-94.42%	\$2,939	(\$2,893)	-98.44%
63	Awards	\$50,160	\$0	\$0	\$0	N/A	\$1,245	(\$1,245)	N/A
64	Chapters	\$33,659	\$4,273	\$14	(\$4,259)	-99.66%	\$1,097	(\$1,083)	-98.68%
65	Committees	\$171,569	\$270	\$0	(\$270)	-100.00%		\$0	#DIV/0!
66	Sections	\$138,420	\$91	\$526	\$435	476.59%	\$250	\$276	110.46%
67	C&RL Over Revenue	\$0	\$0	\$0	\$0	N/A		\$0	N/A
68	C&RL News Over Revenue	\$0	\$0	\$0	\$0	N/A		\$0	N/A
69	Liaisons to Higher Ed. Organizations	\$56,695	\$8,662	\$6,491	(\$2,171)	-25.06%	\$2,973	\$3,518	118.33%
70	Special Events	\$23,195	\$2,827	\$0	(\$2,827)	-100.00%		\$0	N/A
71	Information Literacy	\$15,933	\$625	\$9,390	\$8,765	1402.40%	\$26,500	(\$17,110)	-64.57%
72	Scholarly Communications	\$142,642	\$11,187	\$36,642	\$25,455	227.54%	\$10,727	\$25,915	241.59%
73	Value of Academic Libraries	\$101,370	\$0	\$-315	(\$315)	N/A	\$3,721	\$1,164	31.28%
74	Government Relations	\$55,153	\$5,750	\$4,885	(\$865)	-15.04%	\$13,500	(\$13,500)	N/A
75	Scholarships	\$43,000	\$0	\$0	\$0	N/A		\$0	N/A
76	Annual Conference Programs	\$59,176	\$0	\$0	\$0	N/A		\$0	N/A
77	Diversity Alliance	\$68,016	\$10,114	\$52	(\$10,062)	-99.49%	\$779	(\$727)	N/A
78	New Roles Changing Landscapes	\$19,280	\$3,000	\$3,375	\$375	12.50%		\$3,375	N/A
79	Project Outcome	\$204,492	\$33,576	\$36,328	\$2,752	8.20%		N/A	N/A
80	Subtotal	\$1,487,863	\$133,234	\$177,404	\$44,170	33.15%	\$183,020	(\$5,616)	-3.07%
81	SPECIAL PROJECTS								
82	Friends of ACRL--Restricted	\$0	\$0	\$0	\$0	N/A		\$0	N/A
83	Friends of ACRL--Operating	\$59,106	\$1,114	\$269	(\$845)	-75.89%	\$351	(\$82)	-23.49%
84									
85									
86	Subtotal	\$59,106	\$1,114	\$269	(\$845)	-75.89%	\$351	(\$82)	-23.49%
87									
88	PUBLICATIONS								
89	CHOICE	\$2,654,850	\$677,420	\$675,017	(\$2,403)	-0.35%	\$666,272	\$8,744	1.31%
90	C&RL	\$59,531	\$6,372	\$3,218	(\$3,154)	-49.50%	\$3,550	(\$332)	-9.35%
91	C&RL News	\$604,671	\$81,734	\$53,514	(\$28,220)	-34.53%	\$43,965	\$9,549	21.72%
92	RBM	\$23,080	\$6,424	\$6,315	(\$109)	-1.69%	\$4,831	\$1,484	30.72%
93	Nonperiodical Publications	\$347,828	\$41,744	\$41,233	(\$511)	-1.22%	\$35,233	\$6,000	17.03%
94	Library Statistics	\$97,003	\$31,198	\$5,061	(\$26,137)	-83.78%	\$21,685	(\$16,624)	-76.66%
95									
96	Subtotal	\$3,786,963	\$844,891	\$784,358	(\$60,534)	-7.16%	\$775,536	\$8,822	1.14%
97									
98	EDUCATION								
99	Institutes	\$215,892	(\$1,748)	\$574	\$2,323	-132.85%	\$513	\$61	11.96%
100	ACRL Conference	\$314,954	\$21,330	\$22,872	\$1,542	7.23%	\$8,761	\$14,111	161.07%
101	Pre-Conf & Workshops	\$361,432	\$79,812	\$6,935	(\$72,877)	-91.31%	\$19,446	(\$12,511)	-64.34%
102	Web-CE	\$77,640	\$5,730	\$6,211	\$481	8.40%	\$5,533	\$678	12.25%
103									
104	Subtotal	\$969,918	\$105,123	\$36,592	(\$68,531)	-65.19%	\$34,253	\$2,339	6.83%
109									
110	**UNALLOCATED ADMIN. EXPENSES**	(\$156,355)	\$398,332	\$408,436	\$10,104	N/A	\$408,591	(\$155)	N/A
111	TOTAL EXPENSES	\$6,147,496	\$1,482,694	\$1,407,057	(\$75,637)	-5.10%	\$1,401,751	\$5,306	0.38%
112	CHOICE EXPENSES	\$2,654,850	\$677,420	\$675,017	(\$2,403)	-0.35%	\$666,272	\$8,744	1.31%
113									
114	TOTAL EXP. W/O CHOICE	\$3,492,645	\$805,274	\$732,041	(\$73,233)	-9.09%	\$735,478	(\$3,437)	-0.47%
115									
116	TOTAL EXP. W/O CHOICE or ACRL Conf.	\$3,177,691	\$783,944	\$709,169	(\$74,776)	-9.54%	\$726,718	(\$17,549)	-2.41%

	A	B	C	D	E	F	G	H	I
117									
118		FY 2020	FY 2020	FY 2020	\$ Variance	% Variance	FY 2018	\$ Difference	% Difference
119	NET REVENUE & FUND BALANCES	BUDGET	1st Quarter	1st Quarter	From	From	1st Quarter	From Last	From Last
120		1st Quarter	Budget	Nov. Actual	Budget	Budget	Nov. Actual	Year Actual	Year Actual
121	Net W/O CHOICE	(\$920,628)	(\$282,010)	(\$289,009)	(\$6,999)	2.48%	(\$227,392)	(\$61,618)	27.10%
122	CHOICE Net	(\$9,221)	(\$50,294)	\$5,954	\$56,248	-111.84%	(\$21,840)	\$72,134	-330.28%
123	Added to CHOICE LTI Fund	(\$42,840)	\$0	\$0	\$0	N/A	\$0	\$27,794	N/A
124	CHOICE Ending Operating Balance	\$2,519,919	\$2,521,686	\$2,577,934	(\$56,248)	-2.23%	\$2,904,454	(\$326,520)	-11.24%
125	Added to ACRL LTI Fund	\$350,000	\$0	\$0	\$0	N/A	\$0	\$0	N/A
126	Ending net asset balance	\$2,041,196	\$3,029,814	\$3,022,815	(\$6,999)	-0.23%	\$4,460,555	(\$1,437,740)	-32.23%
127	Mandated Operating Reserve	\$1,028,604	\$1,028,604	\$1,028,604	\$0	0.00%	\$933,236	\$95,369	10.22%
128									
129	*Note: Beginning in FY10, the Education category "Professional Development" has been renamed "Institutes" which includes the National Immersion Institute, Regional Immersion Institute, and Immersion Assessment pr								
130	** Note: Salaries and operating costs are allocated to each budget project at the end of each fiscal year and are no longer presented as a separate line item.								
131	***Note: IMLS budgeted cost share expenses are not included in the ACRL annual or quarterly budgeted expense totals. Actual cost share expenses are included in the actual expense total.								
132	ENDING RESERVE LEVELS								
133	ACRL Operating Reserve Fund	\$2,041,196	\$3,029,814	\$3,022,815	(\$6,999)	-0.23%	\$4,460,555	(\$1,437,740)	-32.23%
134	ACRL LTI Funds (including award endowments	\$5,047,571	\$4,977,404	\$5,190,400	\$212,996	4.28%	\$4,356,624	\$833,776	19.14%
135	CHOICE Operating Reserve Fund	\$2,519,919	\$2,521,686	\$2,577,934	\$56,248	2.23%	\$2,904,454	(\$326,520)	-11.24%
136	CHOICE LTI Fund	\$597,935	\$542,676	\$558,897	\$16,221	2.99%	\$553,009	\$5,888	1.06%
137									
138									
139									
140									
141									
142	DEFINITIONS								
143	Lines 5 and 7	represent the total net cash balance of ACRL and CHOICE as of September 1, the beginning of the fiscal year; and the projected net worth for the							
144		budgeted years as of August 31. These balances include mandated operating reserves for ACRL and CHOICE.							
145	Lines 6 and 8	represent the principal in ACRL and CHOICE long-term investments as of September 1, the beginning of the fiscal year.							
146									
147	Line 10	the subtotal, represents the total net worth of the four Lines 5-8. The totals shown on the line are not reflected any other place in the budget.							
148									
149	Line 14	is the total dues revenue in projects #3200, ACRL membership, #3275, Sections, and #3250 Committees and Interest Groups.							
150									
151	Line 33	is the total revenue from the Immersion Institutes.							
152									
153	Line 35	is the total revenue from ACRL's pre-conferences, workshops, and RBMS regional workshops.							
154									
155	Line 53	represents the total revenue as shown on the subtotal lines for membership dues (Line 20), publications (Line 30), education (Line 39), and special programs							
156		(Friends of ACRL-operating) (Line 46), minus CHOICE revenue (Line 50).							
157									
158	Line 54	shows total ACRL revenue (Line 49) minus revenue generated from ACRL Conferences (Line 34) and CHOICE (Line 50).							
159									
160	Line 99	shows total expense from the Immersion Institutes.							
161									
162	Line 104	shows total expenses from ACRL's pre-conferences, workshops, and RBMS regional workshops.							
163									
164	Line 111	represents the total expenses shown on subtotal lines for membership activities (Line 80), special projects (Line 86), publications (Line 96), education (Line							
165		104), funded projects (Line 107), and unallocated administrative expenses (Line 110).							
166									
167	Line 114	shows the total expenses for ACRL and represents the expenses shown on Line 111, total expenses, minus Line 112, CHOICE expenses.							
168									
169	Line 116	shows total ACRL expenses (Line 111) minus ACRL Conference expenses (Line 100) and CHOICE (Line 112).							
170									
171	Line 121	shows net without CHOICE and is equal to the total revenues budgeted on Line 52 less the total expenses budgeted on Line 114.							
172									
173	Line 122	shows the CHOICE net and is equal to the total revenues budgeted on Line 50 less the total expenses budgeted on Line 112.							
174									
175	Line 123	shows funds transferred from CHOICE operating fund balance (Line 124) into CHOICE's long-term investment.							
176									
177	Line 135	- CHOICE end-of-the-year operating balance is the cash balance available to the association at the end of the fiscal year.							
178									
179	Line 127	shows funds transferred from ACRL operating fund balance (Line 133) into ACRL's long-term investment.							
180									
181	Line 133	- ACRL End-of-the-Year Operating Balance is the cash balance available to the Association at the end of the fiscal year. The fund balance carries forward with							
182		each budget year and may increase or decrease. It includes the mandated operating reserves. It equals Line 5 operating fund balance plus Line 121 net without							
183		CHOICE, minus Line 125, funds added to ACRL long-term investment.							
184									
185	Line 127 - Mandated Operating Reserve								
186		The sum of 25% of the average operating expense Line 114, based on the four most recently completed years.							
187									
188									
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192									

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ACRL: 403

August 2019			
Actual	Budget	Prior Year Actual	
4,956,786	0	4,180,025	(3000) BEGINNING NET ASSETS
0	0	0	(4600) ASSETS RELEASED FROM RESTRICTION
0	0	0	(410) Subtotal Sales-Net

4,934	9,643	4,289	(4420) INT/DIV
4,934	9,643	4,289	(440) Subtotal Misc.
4,934	9,643	4,289	Total Revenues

5,282	2,133	2,244	(5122) BANK S/C
5,282	2,133	2,244	(510) Outside Services

348	0	0	(5306) AWARDS
348	0	0	(530) Meetings and Conferences

18	0	0	(5523) POSTAGE/E-MAIL
18	0	0	(550) Operating Expenses

5,648	2,133	2,244	Total Direct Expenses
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125,000	10,363	0	(5904) TRANSFER TO/FROM ENDOWMENT
125,000	10,363	0	(52) Total Indirect Expenses

130,648	12,496	2,244	Total Expenses Before OH and Taxes
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American Library Association
Performance Report
For the 12 Months Ending August 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	4,956,786	0	4,956,786	100%	4,180,025	-4,956,786
0	0	0	0	0%	0	0
0	0	0	0	0%	0	0
115,718	163,790	115,718	48,072	42%	122,600	-48,072
115,718	163,790	115,718	48,072	42%	122,600	-48,072
115,718	163,790	115,718	48,072	42%	122,600	-48,072
25,598	29,735	25,598	-4,137	-16%	26,176	-4,137
25,598	29,735	25,598	-4,137	-16%	26,176	-4,137
0	9,048	0	-9,048	-100%	4,370	-9,048
0	9,048	0	-9,048	-100%	4,370	-9,048
0	408	0	-408	-100%	593	-408
0	408	0	-408	-100%	593	-408
25,598	39,190	25,598	-13,592	-53%	31,138	-13,592
124,357	125,500	124,357	-1,143	-1%	0	-1,143
124,357	125,500	124,357	-1,143	-1%	0	-1,143
149,955	164,690	149,955	-14,735	-10%	31,138	-14,735

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ACRL: 403

August 2019			
Actual	Budget	Prior Year Actual	
-125,713	-2,853	2,045	Contribution Margin
130,648	12,496	2,244	TOTAL EXPENSES
-125,713	-2,853	2,045	Net Rev / (Expense) From Operations
7,756	0	14,032	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-61,883	0	54,032	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
0	0	-350,000	(5900) Transfer To Endowment
-179,840	-2,853	420,110	Net Rev / (Expense)
4,776,946	-2,853	4,600,134	Ending Net Asset Balance

American Library Association
Performance Report
For the 12 Months Ending August 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
-34,237	-900	-34,237	33,337	97%	91,462	-33,337
149,955	164,690	149,955	-14,735	-10%	31,138	-14,735
-34,237	-900	-34,237	33,337	97%	91,462	-33,337
0	124,236	0	124,236	100%	152,427	-124,236
0	-126,107	0	-126,107	-100%	182,872	126,107
0	0	0	0	0%	-350,000	0
-34,237	-2,770	-34,237	31,467	92%	776,761	-31,467
-34,237	4,954,015	-34,237	4,988,252	14570%	4,956,785	-4,988,252

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ACRL: 403

November 2019		
Actual	Budget	Prior Year Actual
0	0	4,956,786
(3000) BEGINNING NET ASSETS		

5,120	10,102	4,904	(4420) INT/DIV
5,120	10,102	4,904	(440) Subtotal Misc.
5,120	10,102	4,904	Total Revenues

2,588	2,306	2,398	(5122) BANK S/C
2,588	2,306	2,398	(510) Outside Services

24	0	0	(5523) POSTAGE/E-MAIL
24	0	0	(550) Operating Expenses
2,612	2,306	2,398	Total Direct Expenses

2,612	2,306	2,398	Total Expenses Before OH and Taxes
2,508	7,796	2,505	Contribution Margin

2,612	2,306	2,398	TOTAL EXPENSES
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American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	4,956,786	0

121,222	26,813	30,306	-3,492	-12%	26,253	94,409
121,222	26,813	30,306	-3,492	-12%	26,253	94,409
121,222	26,813	30,306	-3,492	-12%	26,253	94,409

27,666	7,604	6,916	-687	-10%	7,277	20,062
27,666	7,604	6,916	-687	-10%	7,277	20,062

0	24	0	-24	-100%	0	-24
0	24	0	-24	-100%	0	-24
27,666	7,628	6,916	-712	-10%	7,277	20,038

27,666	7,628	6,916	-712	-10%	7,277	20,038
93,556	19,185	23,389	-4,204	-18%	18,976	74,371

27,666	7,628	6,916	-712	-10%	7,277	20,038
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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ACRL: 403

November 2019			
Actual	Budget	Prior Year	
		Actual	
2,508	7,796	2,505	Net Rev / (Expense) From Operations
4,777	0	9,401	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-22,572	0	59,163	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
-15,287	7,796	71,069	Net Rev / (Expense)
-15,287	7,796	5,027,855	Ending Net Asset Balance

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
93,556	19,185	23,389	-4,204	-18%	18,976	74,371
0	-40,071	0	-40,071	-100%	27,013	40,071
0	257,271	0	257,271	100%	-243,169	-257,271
93,556	236,385	23,389	212,996	911%	-197,180	-142,829
93,556	236,385	23,389	212,996	911%	4,759,605	-142,829

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-OBBERLY: 403-3651

American Library Association
Performance Report
For the 12 Months Ending August 2019

August 2019		
Actual	Budget	Prior Year Actual
36,483	0	32,593
(3000) BEGINNING NET ASSETS		
0	0	0
(4600) ASSETS RELEASED FROM RESTRICTION		
0	0	0
(410) Subtotal Sales-Net		

39	82	41
(4420) INT/DIV		
39	82	41
(440) Subtotal Misc.		
39	82	41
Total Revenues		

42	18	19
(5122) BANK S/C		
42	18	19
(510) Outside Services		

0	0	0
(5306) AWARDS		
0	0	0
(530) Meetings and Conferences		

42	18	19
Total Direct Expenses		

42	18	19
Total Expenses Before OH and Taxes		

-3	64	22
Contribution Margin		

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	36,483	0	36,483	100%	32,593	-36,483
0	0	0	0	0%	0	0
0	0	0	0	0%	0	0
982	1,294	982	312	32%	1,086	-312
982	1,294	982	312	32%	1,086	-312
982	1,294	982	312	32%	1,086	-312
217	235	217	-18	-8%	228	-18
217	235	217	-18	-8%	228	-18
0	700	0	-700	-100%	0	-700
0	700	0	-700	-100%	0	-700
217	935	217	-718	-331%	228	-718
217	935	217	-718	-331%	228	-718
765	359	765	-406	-53%	858	406

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-OBERLY: 403-3651

American Library Association
Performance Report
For the 12 Months Ending August 2019

August 2019		
Actual	Budget	Prior Year Actual
42	18	19
TOTAL EXPENSES		
-3	64	22
Net Rev / (Expense) From Operations		
61	0	119
(4422) ENDOWMENT GAIN/LOSS-REALIZED		
-489	0	459
(4423) ENDWMNT GAIN/LOSS-UNREALIZED		
-430	64	599
Net Rev / (Expense)		
36,053	64	33,192
Ending Net Asset Balance		

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
217	935	217	-718	-331%	228	-718
765	359	765	-406	-53%	858	406
0	982	0	982	100%	1,339	-982
0	-994	0	-994	-100%	1,693	994
765	347	765	-418	-55%	3,889	418
765	36,830	765	36,065	4714%	36,482	-36,065

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-OBERLY: 403-3651

American Library Association
Performance Report
For the 03 Months Ending November 2019

November 2019			
Actual	Budget	Prior Year Actual	
0	0	36,483	(3000) BEGINNING NET ASSETS
40	86	39	(4420) INT/DIV
40	86	39	(440) Subtotal Misc.
40	86	39	Total Revenues
20	20	19	(5122) BANK S/C
20	20	19	(510) Outside Services
20	20	19	Total Direct Expenses
20	20	19	Total Expenses Before OH and Taxes
20	66	20	Contribution Margin
20	20	19	TOTAL EXPENSES
20	66	20	Net Rev / (Expense) From Operations

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	36,483	0
1,029	212	257	-45	-18%	207	817
1,029	212	257	-45	-18%	207	817
1,029	212	257	-45	-18%	207	817
235	60	59	-1	-2%	57	175
235	60	59	-1	-2%	57	175
235	60	59	-1	-2%	57	175
235	60	59	-1	-2%	57	175
794	152	199	-47	-24%	150	642
235	60	59	-1	-2%	57	175
794	152	199	-47	-24%	150	642

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-OBERLY: 403-3651

November 2019		
Actual	Budget	Prior Year Actual
38	0	74 (4422) ENDOWMENT GAIN/LOSS-REALIZED
-178	0	468 (4423) ENDWMNT GAIN/LOSS-UNREALIZED
-121	66	562 Net Rev / (Expense)
-121	66	37,045 Ending Net Asset Balance

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	-317	0	-317	-100%	213	317
0	2,033	0	2,033	100%	-1,919	-2,033
794	1,868	199	1,670	841%	-1,556	-1,074
794	1,868	199	1,670	841%	34,927	-1,074

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-LEAB/RBMS ENDWMNT: 403-3653

American Library Association
Performance Report
For the 12 Months Ending August 2019

August 2019		
Actual	Budget	Prior Year Actual
58,506	0	53,711
(3000) BEGINNING NET ASSETS		
0	0	0
(4600) ASSETS RELEASED FROM RESTRICTION		
0	0	0
(410) Subtotal Sales-Net		

55	118	58
(4420) INT/DIV		
55	118	58
(440) Subtotal Misc.		
55	118	58
Total Revenues		

59	26	27
(5122) BANK S/C		
59	26	27
(510) Outside Services		

18	0	0
(5523) POSTAGE/E-MAIL		
18	0	0
(550) Operating Expenses		
78	26	27
Total Direct Expenses		

78	26	27
Total Expenses Before OH and Taxes		
-22	92	31
Contribution Margin		

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	58,506	0	58,506	100%	53,711	-58,506
0	0	0	0	0%	0	0
0	0	0	0	0%	0	0
1,411	1,841	1,411	430	30%	1,523	-430
1,411	1,841	1,411	430	30%	1,523	-430
1,411	1,841	1,411	430	30%	1,523	-430
312	334	312	-22	-7%	323	-22
312	334	312	-22	-7%	323	-22
0	408	0	-408	-100%	593	-408
0	408	0	-408	-100%	593	-408
312	742	312	-430	-138%	916	-430
312	742	312	-430	-138%	916	-430
1,099	1,099	1,099	0	0%	607	-0

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-LEAB/RBMS ENDWMNT: 403-3653

American Library Association
Performance Report
For the 12 Months Ending August 2019

August 2019		
Actual	Budget	Prior Year Actual
78	26	27
TOTAL EXPENSES		
-22	92	31
Net Rev / (Expense) From Operations		
87	0	171
(4422) ENDOWMENT GAIN/LOSS-REALIZED		
-695	0	659
(4423) ENDWMNT GAIN/LOSS-UNREALIZED		
-630	92	861
Net Rev / (Expense)		
57,876	92	54,572
Ending Net Asset Balance		

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
312	742	312	-430	-138%	916	-430
1,099	1,099	1,099	0	0%	607	-0
0	1,397	0	1,397	100%	1,883	-1,397
0	-1,450	0	-1,450	-100%	2,305	1,450
1,099	1,046	1,099	-53	-5%	4,795	53
1,099	59,552	1,099	58,453	5319%	58,506	-58,453

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-LEAB/RBMS ENDWMNT: 403-3653

American Library Association
Performance Report
For the 03 Months Ending November 2019

November 2019		
Actual	Budget	Prior Year Actual
0	0	58,506
(3000) BEGINNING NET ASSETS		

57	123	55	(4420) INT/DIV
57	123	55	(440) Subtotal Misc.
57	123	55	Total Revenues

29	28	27	(5122) BANK S/C
29	28	27	(510) Outside Services

24	0	0	(5523) POSTAGE/E-MAIL
24	0	0	(550) Operating Expenses
53	28	27	Total Direct Expenses

53	28	27	Total Expenses Before OH and Taxes
4	95	28	Contribution Margin

53	28	27	TOTAL EXPENSES
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Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	58,506	0

1,478	301	370	-68	-19%	297	1,177
1,478	301	370	-68	-19%	297	1,177
1,478	301	370	-68	-19%	297	1,177

337	85	84	-1	-1%	82	252
337	85	84	-1	-1%	82	252

0	24	0	-24	-100%	0	-24
0	24	0	-24	-100%	0	-24
337	110	84	-25	-30%	82	227

337	110	84	-25	-30%	82	227
1,141	191	285	-94	-33%	215	950

337	110	84	-25	-30%	82	227
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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-LEAB/RBMS ENDWMNT: 403-3653

November 2019			
Actual	Budget	Prior Year	
		Actual	
4	95	28	Net Rev / (Expense) From Operations
54	0	106	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-253	0	664	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
-196	95	798	Net Rev / (Expense)
-196	95	59,304	Ending Net Asset Balance

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
1,141	191	285	-94	-33%	215	950
0	-450	0	-450	-100%	305	450
0	2,888	0	2,888	100%	-2,765	-2,888
1,141	2,630	285	2,345	822%	-2,244	-1,489
1,141	2,630	285	2,345	822%	56,262	-1,489

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-H. ATKINSON ENDWMNT: 403-3655

American Library Association
Performance Report
For the 12 Months Ending August 2019

August 2019			
Actual	Budget	Prior Year Actual	
183,749	0	169,223	(3000) BEGINNING NET ASSETS
189	406	-298	(4420) INT/DIV
189	406	-298	(440) Subtotal Misc.
189	406	-298	Total Revenues
202	90	94	(5122) BANK S/C
202	90	94	(510) Outside Services
348	0	0	(5306) AWARDS
348	0	0	(530) Meetings and Conferences
550	90	94	Total Direct Expenses
0	0	0	(5904) TRANSFER TO/FROM ENDOWMENT
0	0	0	(52) Total Indirect Expenses
550	90	94	Total Expenses Before OH and Taxes
-361	316	-393	Contribution Margin

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	183,749	0	183,749	100%	169,223	-183,749
4,871	6,287	4,871	1,416	29%	4,907	-1,416
4,871	6,287	4,871	1,416	29%	4,907	-1,416
4,871	6,287	4,871	1,416	29%	4,907	-1,416
1,077	1,142	1,077	-65	-6%	1,136	-65
1,077	1,142	1,077	-65	-6%	1,136	-65
0	8,348	0	-8,348	-100%	4,370	-8,348
0	8,348	0	-8,348	-100%	4,370	-8,348
1,077	9,490	1,077	-8,413	-781%	5,506	-8,413
0	500	0	-500	-100%	0	-500
0	500	0	-500	-100%	0	-500
1,077	9,990	1,077	-8,913	-828%	5,506	-8,913
3,794	-3,703	3,794	-7,497	-198%	-599	7,497

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-H. ATKINSON ENDWMNT: 403-3655

American Library Association
Performance Report
For the 12 Months Ending August 2019

August 2019			
Actual	Budget	Prior Year	
		Actual	
550	90	94	TOTAL EXPENSES
-361	316	-393	Net Rev / (Expense) From Operations
297	0	591	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-2,368	0	2,274	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
-2,432	316	2,472	Net Rev / (Expense)
181,317	316	171,695	Ending Net Asset Balance

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
1,077	9,990	1,077	-8,913	-828%	5,506	-8,913
3,794	-3,703	3,794	-7,497	-198%	-599	7,497
0	4,770	0	4,770	100%	6,664	-4,770
0	-5,093	0	-5,093	-100%	8,462	5,093
3,794	-4,026	3,794	-7,820	-206%	14,526	7,820
3,794	179,723	3,794	175,929	4637%	183,749	-175,929

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-H. ATKINSON ENDWMNT: 403-3655

American Library Association
Performance Report
For the 03 Months Ending November 2019

November 2019		
Actual	Budget	Prior Year Actual
0	0	183,749
(3000) BEGINNING NET ASSETS		

196	425	188	(4420) INT/DIV
196	425	188	(440) Subtotal Misc.
196	425	188	Total Revenues

99	97	92	(5122) BANK S/C
99	97	92	(510) Outside Services

99	97	92	Total Direct Expenses
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99	97	92	Total Expenses Before OH and Taxes
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97	328	96	Contribution Margin
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99	97	92	TOTAL EXPENSES
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97	328	96	Net Rev / (Expense) From Operations
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Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	183,749	0

5,102	1,026	1,276	-249	-20%	1,024	4,076
5,102	1,026	1,276	-249	-20%	1,024	4,076

5,102	1,026	1,276	-249	-20%	1,024	4,076
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1,164	291	291	0	0%	283	873
1,164	291	291	0	0%	283	873

1,164	291	291	0	0%	283	873
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1,164	291	291	0	0%	283	873
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3,938	735	985	-249	-25%	741	3,203
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1,164	291	291	0	0%	283	873
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3,938	735	985	-249	-25%	741	3,203
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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-H. ATKINSON ENDWMNT: 403-3655

November 2019		
Actual	Budget	Prior Year
		Actual
183	0	360 (4422) ENDOWMENT GAIN/LOSS-REALIZED
-864	0	2,264 (4423) ENDWMNT GAIN/LOSS-UNREALIZED
-584	328	2,720 Net Rev / (Expense)
-584	328	186,469 Ending Net Asset Balance

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
0	-1,534	0	-1,534	-100%	1,049	1,534
0	9,846	0	9,846	100%	-9,573	-9,846
3,938	9,047	985	8,063	819%	-7,783	-5,109
3,938	9,047	985	8,063	819%	175,966	-5,109

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-ACRL ENDOWMENT: 403-3657

August 2019			
Actual	Budget	Prior Year	
		Actual	
4,678,047	0	3,924,497	(3000) BEGINNING NET ASSETS

4,651	9,038	4,488	(4420) INT/DIV
4,651	9,038	4,488	(440) Subtotal Misc.
4,651	9,038	4,488	Total Revenues

4,979	1,999	2,103	(5122) BANK S/C
4,979	1,999	2,103	(510) Outside Services

4,979	1,999	2,103	Total Direct Expenses
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125,000	0	0	(5904) TRANSFER TO/FROM ENDOWMENT
125,000	0	0	(52) Total Indirect Expenses

129,979	1,999	2,103	Total Expenses Before OH and Taxes
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-125,328	7,039	2,385	Contribution Margin
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129,979	1,999	2,103	TOTAL EXPENSES
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American Library Association
Performance Report
For the 12 Months Ending August 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	4,678,047	0	4,678,047	100%	3,924,497	-4,678,047

108,454	154,368	108,454	45,914	42%	115,084	-45,914
108,454	154,368	108,454	45,914	42%	115,084	-45,914
108,454	154,368	108,454	45,914	42%	115,084	-45,914

23,992	28,023	23,992	-4,031	-17%	24,488	-4,031
23,992	28,023	23,992	-4,031	-17%	24,488	-4,031

23,992	28,023	23,992	-4,031	-17%	24,488	-4,031
---------------	---------------	---------------	---------------	-------------	---------------	---------------

0	125,000	0	-125,000	-100%	0	-125,000
0	125,000	0	-125,000	-100%	0	-125,000

23,992	153,023	23,992	-129,031	-538%	24,488	-129,031
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84,462	1,344	84,462	-83,118	-98%	90,596	83,118
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23,992	153,023	23,992	-129,031	-538%	24,488	-129,031
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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-ACRL ENDOWMENT: 403-3657

August 2019			
Actual	Budget	Prior Year	
		Actual	
-125,328	7,039	2,385	Net Rev / (Expense) From Operations
7,311	0	13,151	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-58,331	0	50,641	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
0	0	-350,000	(5900) Transfer To Endowment
-176,347	7,039	416,178	Net Rev / (Expense)
4,501,700	7,039	4,340,675	Ending Net Asset Balance

American Library Association
Performance Report
For the 12 Months Ending August 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
84,462	1,344	84,462	-83,118	-98%	90,596	83,118
0	117,087	0	117,087	100%	142,541	-117,087
0	-118,569	0	-118,569	-100%	170,413	118,569
0	0	0	0	0%	-350,000	0
84,462	-137	84,462	-84,599	-100%	753,550	84,599
84,462	4,677,911	84,462	4,593,449	5438%	4,678,048	-4,593,449

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-ACRL ENDOWMENT: 403-3657

November 2019		
Actual	Budget	Prior Year Actual
0	0	4,678,047
(3000) BEGINNING NET ASSETS		

4,826	9,468	4,622	(4420) INT/DIV
4,826	9,468	4,622	(440) Subtotal Misc.
4,826	9,468	4,622	Total Revenues

2,440	2,161	2,261	(5122) BANK S/C
2,440	2,161	2,261	(510) Outside Services

2,440	2,161	2,261	Total Direct Expenses
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2,440	2,161	2,261	Total Expenses Before OH and Taxes
2,387	7,307	2,362	Contribution Margin

2,440	2,161	2,261	TOTAL EXPENSES
2,387	7,307	2,362	Net Rev / (Expense) From Operations

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	4,678,047	0

113,613	25,274	28,403	-3,129	-11%	24,725	88,339
113,613	25,274	28,403	-3,129	-11%	24,725	88,339
113,613	25,274	28,403	-3,129	-11%	24,725	88,339

25,930	7,167	6,482	-685	-11%	6,854	18,763
25,930	7,167	6,482	-685	-11%	6,854	18,763

25,930	7,167	6,482	-685	-11%	6,854	18,763
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25,930	7,167	6,482	-685	-11%	6,854	18,763
87,683	18,107	21,921	-3,814	-17%	17,870	69,576

25,930	7,167	6,482	-685	-11%	6,854	18,763
87,683	18,107	21,921	-3,814	-17%	17,870	69,576

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-ACRL ENDOWMENT: 403-3657

November 2019		
Actual	Budget	Prior Year Actual
4,503	0	8,862 (4422) ENDOWMENT GAIN/LOSS-REALIZED
-21,276	0	55,767 (4423) ENDWMNT GAIN/LOSS-UNREALIZED
-14,386	7,307	66,990
Net Rev / (Expense)		
-14,386	7,307	4,745,037
Ending Net Asset Balance		

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	-37,771	0	-37,771	-100%	25,445	37,771
0	242,503	0	242,503	100%	-228,912	-242,503
87,683	222,839	21,921	200,919	917%	-185,596	-135,156
87,683	222,839	21,921	200,919	917%	4,492,451	-135,156

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: CHOICE: 404

August 2019			
Actual	Budget	Prior Year Actual	
572,349	0	880,575	(3000) BEGINNING NET ASSETS
425	1,707	848	(4420) INT/DIV
425	1,707	848	(440) Subtotal Misc.
425	1,707	848	Total Revenues
455	378	397	(5122) BANK S/C
455	378	397	(510) Outside Services
455	378	397	Total Direct Expenses
42,840	3,471	41,646	(5904) TRANSFER TO/FROM ENDOWMENT
42,840	3,471	41,646	(52) Total Indirect Expenses
43,295	3,848	42,043	Total Expenses Before OH and Taxes
-42,870	-2,141	-41,196	Contribution Margin
43,295	3,848	42,043	TOTAL EXPENSES

American Library Association
Performance Report
For the 12 Months Ending August 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	572,349	0	572,349	100%	880,575	-572,349
20,482	14,292	20,482	-6,190	-30%	23,084	6,190
20,482	14,292	20,482	-6,190	-30%	23,084	6,190
20,482	14,292	20,482	-6,190	-30%	23,084	6,190
4,531	2,603	4,531	1,928	43%	4,832	1,928
4,531	2,603	4,531	1,928	43%	4,832	1,928
4,531	2,603	4,531	1,928	43%	4,832	1,928
41,646	42,840	41,646	-1,194	-3%	41,646	-1,194
41,646	42,840	41,646	-1,194	-3%	41,646	-1,194
46,177	45,444	46,177	733	2%	46,478	733
-25,695	-31,152	-25,695	-5,457	-21%	-23,394	5,457
46,177	45,444	46,177	733	2%	46,478	733

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: CHOICE: 404

August 2019			
Actual	Budget	Prior Year	
		Actual	
-42,870	-2,141	-41,196	Net Rev / (Expense) From Operations
668	0	2,484	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-5,330	0	9,564	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
0	0	350,000	(5900) Transfer To Endowment
-47,532	-2,141	-379,148	Net Rev / (Expense)
524,817	-2,141	501,427	Ending Net Asset Balance

American Library Association
Performance Report
For the 12 Months Ending August 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
-25,695	-31,152	-25,695	-5,457	-21%	-23,394	5,457
0	10,853	0	10,853	100%	28,404	-10,853
0	-13,515	0	-13,515	-100%	36,764	13,515
0	0	0	0	0%	350,000	0
-25,695	-33,813	-25,695	-8,118	-32%	-308,226	8,118
-25,695	538,536	-25,695	564,231	2196%	572,349	-564,231

Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: CHOICE: 404

November 2019			
Actual	Budget	Prior Year Actual	
0	0	572,349	(3000) BEGINNING NET ASSETS
441	1,788	422	(4420) INT/DIV
441	1,788	422	(440) Subtotal Misc.
441	1,788	422	Total Revenues
223	408	207	(5122) BANK S/C
223	408	207	(510) Outside Services
223	408	207	Total Direct Expenses
0	0	0	(5904) TRANSFER TO/FROM ENDOWMENT
0	0	0	(52) Total Indirect Expenses
223	408	207	Total Expenses Before OH and Taxes
218	1,380	216	Contribution Margin
223	408	207	TOTAL EXPENSES

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	572,349	0
21,456	2,309	5,364	-3,055	-57%	2,446	19,147
21,456	2,309	5,364	-3,055	-57%	2,446	19,147
21,456	2,309	5,364	-3,055	-57%	2,446	19,147
4,897	655	1,224	569	47%	669	4,242
4,897	655	1,224	569	47%	669	4,242
4,897	655	1,224	569	47%	669	4,242
-42,840	0	0	0	0%	0	-42,840
-42,840	0	0	0	0%	0	-42,840
-37,943	655	1,224	569	47%	669	-38,598
59,399	1,654	4,140	-2,485	-60%	1,777	57,745
-37,943	655	1,224	569	47%	669	-38,598

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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: CHOICE: 404

November 2019			
Actual	Budget	Prior Year	
		Actual	
218	1,380	216	Net Rev / (Expense) From Operations
411	0	810	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-1,944	0	5,095	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
-1,315	1,380	6,121	Net Rev / (Expense)
-1,315	1,380	578,470	Ending Net Asset Balance

American Library Association
Performance Report
For the 03 Months Ending November 2019

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
59,399	1,654	4,140	-2,485	-60%	1,777	57,745
0	-3,451	0	-3,451	-100%	2,480	3,451
0	22,158	0	22,158	100%	-23,597	-22,158
59,399	20,361	4,140	16,221	392%	-19,340	39,038
59,399	20,361	4,140	16,221	392%	553,009	39,038

ACRL Endowment Rate of Return

ACRL MW20 B&F Doc 3.1

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20 Budgeted	Total
Transfers to Endowment from ACRL Operating	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 250,000	\$ 250,000	\$ -	\$ (125,500)	\$ (157,096)	\$ 442,404
Transfers to Endowment from Choice LTI											\$ 350,000			
Endowment Returns	-24.9%	23.1%	11.4%	-2.5%	9.9%	16.7%	7.7%	-2.9%	6.8%	6.60%	-4.00%	TBD	TBD	
Endowment Year-end Balance	\$ 1,870,768	\$ 1,646,025	\$ 1,743,644	\$ 2,011,580	\$ 2,148,558	\$ 2,363,276	\$ 2,806,669	\$ 2,903,373	\$ 3,567,882	\$ 4,180,024	\$ 4,956,786	\$ 4,954,015	TBD	

A No Transfer Year

Endowment Returns are based on calendar year.

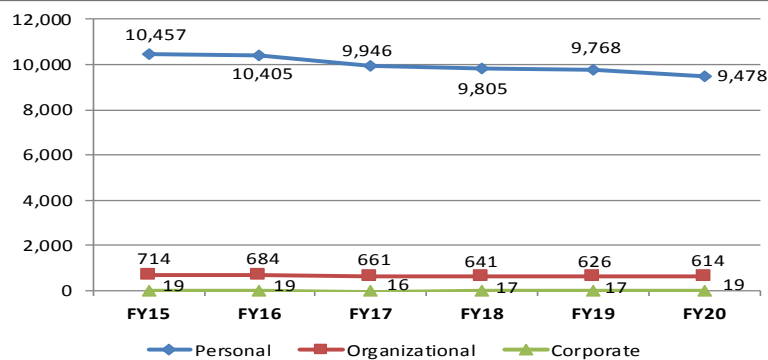
Transfers to Endowment and Endowment Balance are based on fiscal years.

This page included to accommodate double sided printing.

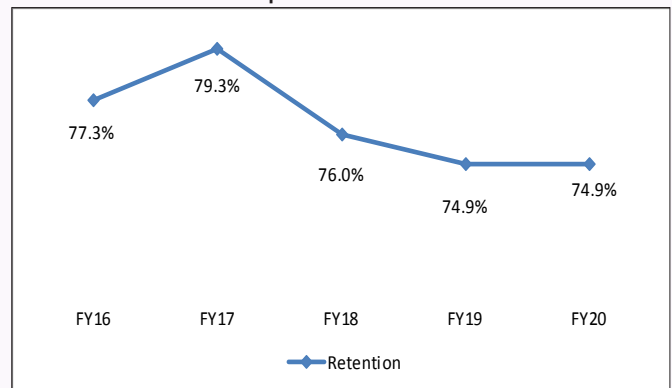
ACRL Dashboard Metrics

Membership

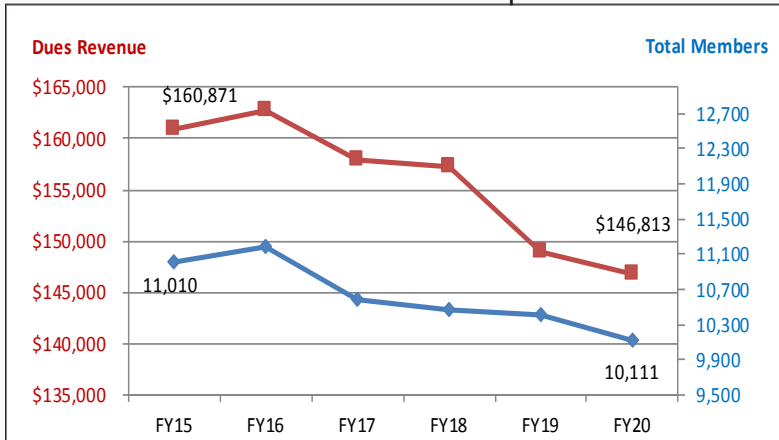
1. ACRL Membership Composition FY15–FY20



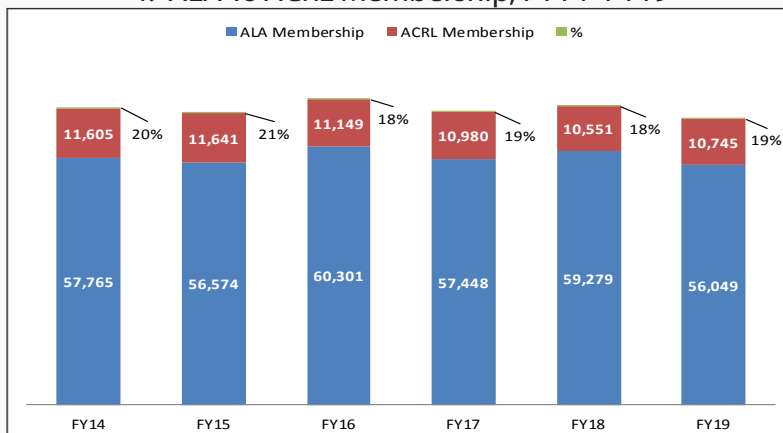
2. YTD Membership Retention Rates FY16–FY20



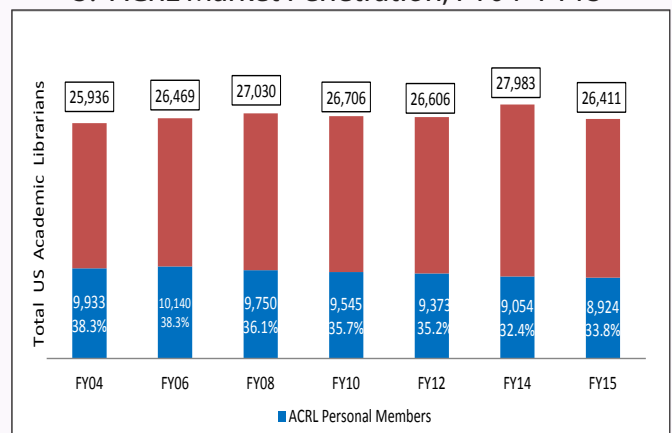
3. ACRL Dues Revenue & Membership FY15–FY20



4. ALA vs ACRL Membership, FY14–FY19



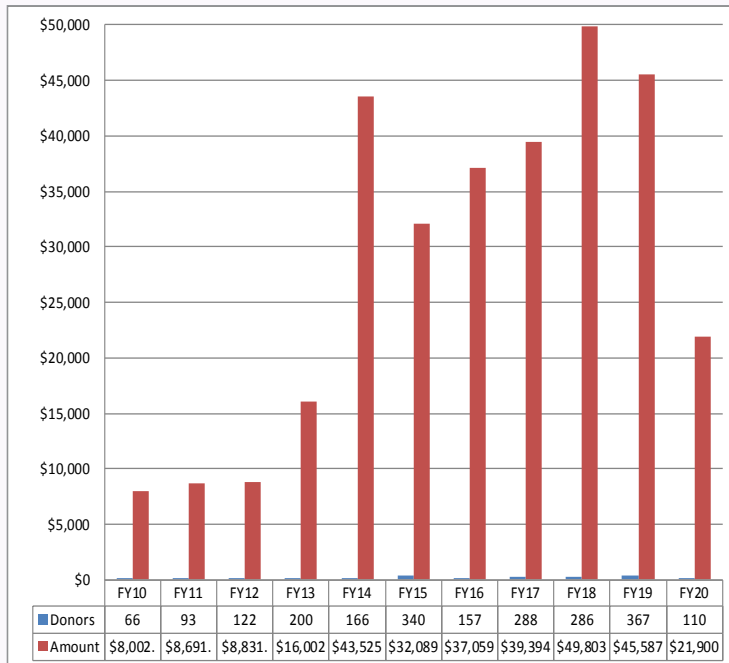
5. ACRL Market Penetration, FY04–FY15



Charts 1-3: FY20 based YTD November 2019. Chart 5: based on 2015 IPEDS data.

Friends of ACRL

6. Friends of ACRL Donors & Donations

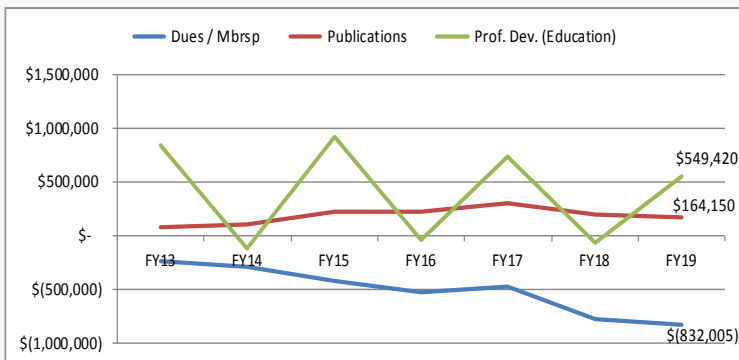


FRIENDS
OF ACRL

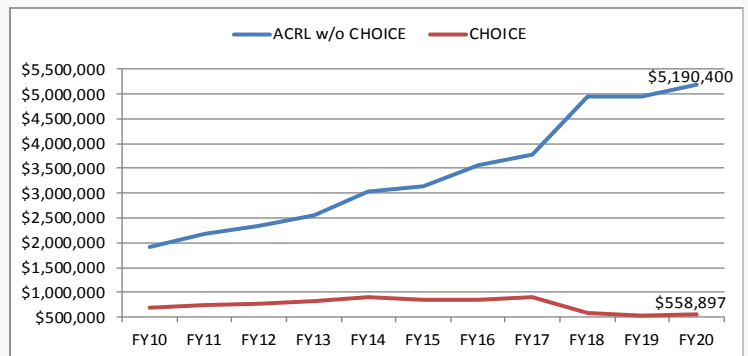
Chart 6: FY20 based on data through December 30, 2019.

Budget

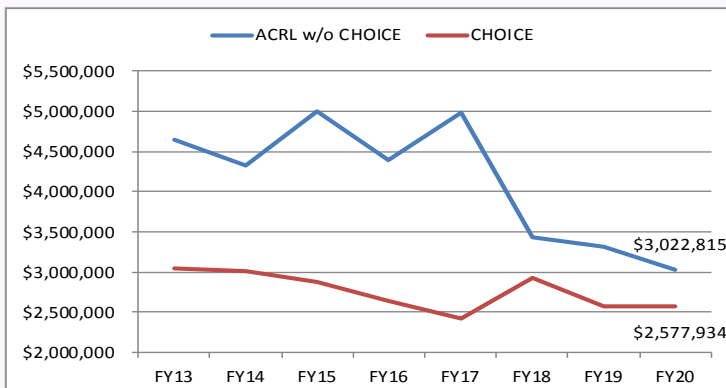
7. Net of Business Lines



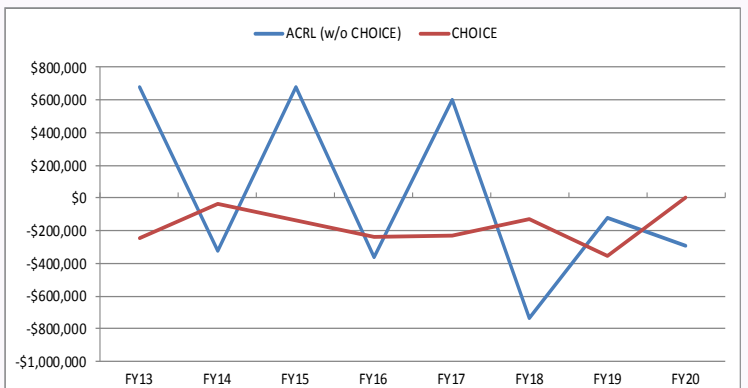
8. LTIs ACRL (inc. award endowments) & CHOICE



9. ACRL & CHOICE Net Asset Balance



10. ACRL & CHOICE Net Revenues



Charts 8-10: FY20 based on YTD November 2019. Chart 8: FY18 includes \$350K Choice to ACRL transfer.

ACRL MW20 B&F Doc 5.0
(Also ACRL MW20 Doc 24.0)

Association of College & Research Libraries
50 E. Huron St. Chicago, IL 60611
800-545-2433, ext. 2523
acrl@ala.org, <http://www.acrl.org>



To: ACRL Budget & Finance Committee
Subject: Personal membership dues rate for FY21
Submitted by: Carolyn Henderson Allen, ACRL Budget & Finance Committee Chair
Date submitted: January 7, 2020

BACKGROUND:

In the spring of 2011, the ACRL membership approved a change to the ACRL Bylaws to vest the Board with the authority to raise personal membership dues rates within the constraint of the increases in the Higher Education Price Index (HEPI). The Bylaws read:

Section 3. Dues. The amount of personal member dues shall be determined by the ACRL Board of Directors. Annually, the Board of Directors will review and may authorize a dues adjustment not to exceed the percentage change in the most current Higher Education Price Index (HEPI) rounded to the nearest dollar. Adjustments in excess of the percentage change in the most current HEPI are subject to the approval of the membership in a mail or electronic vote. Organizational and corporate member dues shall be determined by the ACRL Board of Directors.

The Budget & Finance Committee is charged with making an annual recommendation for personal member dues rates to the Board. To determine its recommendation, the Budget & Finance Committee will consider the association's budget for the coming year and the HEPI in addition to the association's overall priorities and resources. Preliminary HEPI forecasts are now issued in April, June, and August, so the FY21 personal dues increase is based on the 2019 HEPI report which was released in December 2019. Going forward, the HEPI will now be announced only in December so there will be a one-year lag in applying the rate to the future dues considerations. The Budget & Finance Committee will consider the FY21 student dues rate in a separate motion.

Process for setting personal member dues rates:

- The Budget & Finance Committee vote at MW20 to determine its recommendation to the Board for the personal member dues rate for the coming year (FY21).
- The Chair of the Budget & Finance Committee will present the committee's recommendation item to the Board of Directors at its Midwinter Board meeting for consideration.
- The dues rate change (if any is approved) will begin September 1, 2020, which is the first day of FY21.

If Budget & Finance wants to recommend a dues increase, here is a draft motion:

Motion:

That the Budget & Finance Committee recommend to the ACRL Board of Directors raising ACRL regular personal membership dues by two dollars (\$2.00) and retired membership rates by one dollar (\$1.00) as permitted by the 2019 HEPI. The FY19 HEPI reported a 2.4% increase. This increase permits increasing the ACRL personal dues rates for FY21 to:

1. Personal members: \$70
2. Retired members: \$45

Actions needed:

- Budget & Finance Committee discussion of possible dues rates based on 2019 HEPI. Budget & Finance Committee vote on its recommendation to the Board.

ACRL MW20 B&F Doc 5.0
(Also ACRL MW20 Doc 24.0)

Calculation of allowable FY21 dues increase:

- The FY19 HEPI reported a 2.4% increase. 2.4% of ACRL's current personal dues rate of \$70 is \$2.00. Similarly, 2.4% of ACRL's current retired member dues rate of \$44 is \$1.00. Rounded to the nearest dollar the largest increase possible in FY21 for the regular personal member category is \$2.00 and \$1.00 for the retired member category.

Note: Six of ALA's eleven divisions (ACRL, ALCTS, LITA, PLA, RUSA, YALSA) have personal dues for regular members ranging from \$60-\$77. The other five divisions (AASL, ALSC, ASGCLA, LLAMA, and United for Libraries) have regular member dues of \$50-\$56. Eight divisions (including ACRL, AASL, ALCTS, ALSC, ASGCLA, PLA, RUSA, and YALSA) have retired member dues ranging from \$21-\$56. Three divisions (LLAMA, LITA, and United for Libraries) do not have a retired member dues category.

IF PERTINENT: Have other stakeholders been consulted? If so, please identify stakeholders and their comments about this action.

STRATEGIC GOAL AREA SUPPORTED: Please add additional sheets as needed to explain. (Select the goal area that will be affected most by this action.)

☐ **Value of Academic Libraries**

Goal: Academic libraries demonstrate alignment with and impact on institutional outcomes.

☐ **Student Learning**

Goal: Librarians transform student learning, pedagogy, and instructional practices through creative and innovative collaborations.

☐ **Research and Scholarly Environment**

Goal: Librarians accelerate the transition to a more open system of scholarship.

☒ **Enabling Programs and Services**

ACRL programs, services, and publications that target education, advocacy, and member engagement.

FISCAL AND STAFFING IMPACT:

See attached documents.

MOTION: ☐ Above recommendation moved ☐ No motion made ☐ Motion revised (see motion form)

ACTION TAKEN: ☐ Motion Approved ☐ Motion Defeated ☐ Other: _____

FY21 Personal Member Dues Increase Projection

Category	Current Rate	Projected FY20 HEPI ¹ Increase	\$ Amount**	Proposed FY21 Rate	Members*	Projected Revenue	Additional FY 21 Revenue	Cumulative Revenue from FY12 – FY19 Dues Increases
Personal	\$68	2.4%	\$2.00 ²	\$70	7,927	\$554,890	\$15854	\$401,944
Retired	\$44	2.4%	\$1.00	\$45	322	\$14,490	\$322	\$11,505
Students	\$5***	2.4%	\$0.00	\$5	1,061	\$5,305	\$0	-\$56,368

Total	\$574,685	\$14,561	\$357,081
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*Based on October 2018 membership report. Calculations exclude the 205 personal members who pay no dues.

Complimentary memberships are given to Spectrum Scholars, pre-1976 continuing members (retired with 25 years of continuous ALA membership), and pre-1976 life members.

**Increase rounded to the nearest dollar.

***Note: the \$5 student dues was a pilot program. The Board will need to decide whether to continue this program or not. (See Board Doc #17.0/B&F Doc #12.0)
Current ALA student dues are \$39.

¹ HEPI stands for Higher Education Price Index. The Higher Education Price Index (HEPI) is an inflation index designed specifically to track the main cost drivers in higher education. Additional information is available at <http://www.commonfund.org/CommonfundInstitute/HEPI/Pages/default.aspx>. Data from the annual Commonfund Higher Education Price Index (HEPI) for 2019 was released on December 20, 2019. It shows that inflation for U.S. colleges and universities rose 2.5 percent in fiscal year 2019, a decline from last fiscal year's 2.9 percent rate but higher than the average of 2.4 percent for the preceding five fiscal years.

² ACRL Bylaws Section 3. Dues. The amount of personal member dues shall be determined by the ACRL Board of Directors. Annually, the Board of Directors will review and may authorize a dues adjustment not to exceed the percentage change in the most current Higher Education Price Index (HEPI) rounded to the nearest dollar. Adjustments in excess of the percentage change in the most current HEPI are subject to the approval of the membership in a mail or electronic vote. Preliminary HEPI forecasts are now issued in April, June, and August, and this document will be updated in April 2020. In the meantime the average of the past five years (which is 2.4%) is used to calculate the forecast on the advice of Bob Jarvis, Director of Research, Commonfund. 2.4% of ACRL's current personal dues rate of \$68 is \$1.63. Similarly, 2.4% of ACRL's current retired member dues rate of \$44 is \$1.05. Rounded to the nearest dollar the largest increase possible (at this time) for regular member categories in FY21 is \$2.00 and \$1.00 for retired members. Student dues were fixed at \$5 through FY20 and will be reviewed prior to FY21.



FY2021 Budget Assumptions

First Draft: approved 11/18/19.

Revisions noted since Fall 2019 Board meeting.

ACRL develops budget assumptions annually to guide staff in preparing annual project budgets. ACRL's budget is mission-driven and should provide sufficient revenues to support the strategic initiatives outlined in the [ACRL Plan for Excellence](#) as well as initiatives related to its core commitment to equity, diversity, and inclusion (EDI). This is accomplished through a blend of programs and services, some of which generate net revenues, e.g., ACRL professional development, especially its biennial conference, and others that the association expects to support, e.g., advocacy, member services, etc.

The ACRL Budget & Finance Committee reviewed these draft assumptions on November 7, 2019. Staff incorporated the committee's feedback and shared the revised document with the ACRL Board. The Board will review, suggest revisions as needed, and approve the assumptions below at its 2019 Fall Board Meeting on November 18, 2019. Based on the approved budget assumptions, ACRL staff will prepare the preliminary FY21 budget for review by the Budget & Finance Committee at the 2020 ALA Midwinter Meeting. Staff made some initial changes to the assumptions to reduce the size of the deficit. These changes are noted in Track Changes throughout this document.

General Overview: The economic climate and ACRL

As we prepare the FY21 budget for ACRL, the global economic outlook based on the past year's activity is "weaker-than-anticipated."¹ Volatile global markets are of concern to higher education funding and enrollment, with tensions stemming from a US-China trade war; a Brexit deal still undecided; and the increase in anti-immigration policies. In addition to the unpredictability of global factors, state spending on public colleges and universities remains well below the historical levels prior to the Great Recession

¹ International Monetary Fund, "World Economic Outlook, July 2019: Still Sluggish Global Growth," July 2019. Accessed September 5, 2019.
<https://www.imf.org/en/Publications/WEO/Issues/2019/07/18/WEOupdateJuly2019>.

of 2008-09.² Although “most Americans believe state spending for public universities and colleges has increased or at least held steady over the last 10 years, according to a new survey by American Public Media,” in fact, “states have collectively scaled back their annual higher education funding by \$9 billion during that time, when adjusted for inflation, the Center on Budget and Policy Priorities, or CBPP, reports.”³ Although total enrollment in degree-granting postsecondary institutions increased 27 percent from 2000 to 2017 (from 13.2 million to 16.8 million students), it is projected to increase by only 3 percent between 2018 and 2028 (from 16.8 million to 17.2 million).⁴ This number is in line with high school graduation rate projections, which show the number of high school graduates increasing by only 3.1% between 2011 and 2025.⁵ With a slowdown in enrollments, it is unlikely that higher education will see a substantive increase in its funding, which typically translates to no more or less funding for academic libraries. A bright spot in higher education enrollment is a trend for free or reduced tuition programs at the state level. Twenty states⁶, such as New Mexico⁷, New York⁸, Oregon⁹, and

² Michael Mitchell et. al., “Unkept Promises: State Cuts to Higher Education Threaten Access and Equity Reduced Quality,” *Center on budget and Policy Priorities*, October 4, 2018, <https://www.cbpp.org/research/state-budget-and-tax/unkept-promises-state-cuts-to-higher-education-threaten-access-and>. Accessed November 5, 2019.

³ Jon Marcus. “Most Americans don’t realize state funding for higher ed fell by billions,” *The Hechinger Report*, February 26, 2019. <https://www.pbs.org/newshour/education/most-americans-dont-realize-state-funding-for-higher-ed-fell-by-billions> Accessed November 5, 2019.

⁴ U. S. Department of Education: National Center for Education Statistics, “The Condition of Undergraduate Enrollment,” (May 2019). Accessed September 5, 2019. https://nces.ed.gov/programs/coe/indicator_cha.asp.

⁵ Western Interstate Commission for Higher Education, “Overall Graduate High School Trends,” Accessed September 20, 2019. <https://knocking.wiche.edu/nation-region-profile/>

⁶ Jessica Dickler, “Tuition-free college is now a reality in nearly 20 states,” *CNBC*, March 12, 2019. <https://www.cnbc.com/2019/03/12/free-college-now-a-reality-in-these-states.html>

⁷ Simon Romero and Dana Goldstein, “New Mexico Announces Plan for Free College for State Residents.” *New York Times*, September 18, 2019. <https://www.nytimes.com/2019/09/18/us/new-mexico-free-college-tuition.html>

⁸ New York State, “Tuition-Free Degree Program: The Excelsior Scholarship,” Accessed September 20, 2019. <https://www.ny.gov/programs/tuition-free-degree-program-excelsior-scholarship>

⁹ Office of Student Access and Completion, “Oregon Promise,” Accessed September 20, 2019. <https://oregonstudentaid.gov/oregon-promise.aspx>

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Tennessee¹⁰, currently offer or have proposed legislation to offer free tuition programs. Some states, such as New Mexico, are proposing free tuition to state colleges and universities, regardless of income. The city of Detroit recently announced the Detroit Promise, which offers free college tuition to residents of Detroit. Funding seems to come from public/private partnerships including foundations with some universities picking up the tuition costs themselves after all federal funding, e.g., Pell grants, applied.¹¹ While these tuition trends are beneficial to students it is not clear whether additional resources will be made available to the libraries serving an increased number of students. However, it is often true, as one Budget & Finance Committee member mentioned, that as enrollment/graduation increases funding increases and if it drops, so does the funding.

ACRL membership's slow but steady decline should also be considered as we look to FY21 finances. The closing of institutions could further reduce both ACRL's organizational and personal members. Closures are declining, but there are still a significant number of institutions that close each year. In 2018, there were 249 closed postsecondary institutions; in 2017, 633; in 2016, 1,045.¹³ ["The environment is changing; in November 2019, a college-advising company scuttled its plans to release a list of 952 private, nonprofit colleges that it expects to run out of money and close in the coming years, according to a new financial-modeling tool, and since September 1, we've noted 59 school closures as we update our list of academic institutions."](#)¹⁴ The workforce is aging and the pool of potential academic librarians is in decline as evidenced by the drop in MLIS degrees awarded (between 2012 and 2017, there was a 34.9% drop in number of LIS masters degrees awarded, from 7,443 in 2012 to 4,843 in 2017).¹⁵ Of the

¹⁰ TN Higher Education Commission & Student Assistance Corporation, "Tennessee Promise," Accessed September 20, 2019. <https://www.tn.gov/tnpromise>

¹¹ Katrease Stafford, "\$3.5M grant to fund Detroit Promise Scholarships," Detroit Free Press, May 1, 2017, accessed November 7, 2019. <https://www.freep.com/story/news/local/michigan/detroit/2017/05/01/detroit-promise-scholarships/101154434/>

¹² David Jesse, "Wayne State offers free tuition to Detroit teens who graduate high school," Detroit Free Press, October 23, 2019. Accessed November 7, 2019. <https://www.freep.com/story/news/education/2019/10/23/wayne-state-free-tuition-detroit/4064402002/>

¹³ U. S. Department of Education, Office of Federal Student Aid, "Closed School Monthly Reports," Accessed September 20, 2019. <https://www2.ed.gov/offices/OSFAP/PEPS/closedschools.html>.

¹⁴ Paul Fain, "Private Conversations about Private College Closures," November 19, 2019. Inside Higher Ed. <https://www.insidehighered.com/news/2019/11/19/private-colleges-convinced-company-scuttle-release-list-projected-college-closures>

¹⁵ "Master's degrees conferred by postsecondary institutions, by field of study: Selected years, 1970-71 through

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MLIS degrees awarded between 2014 and 2018 the number of placements in academic libraries is holding steady in the 21-23% range.^{16, 17} However, the portion of the LJ Placements and Salaries article accessible indicated that “college/university libraries attracted 22% of the 2018 LIS Graduates, down slightly from the prior two years,”¹⁸ which of course could have a negative impact on ACRL membership. The decline during and after the 2008 recession may be stabilizing, as the U.S. Bureau of Labor Statistics projects a 6% increase (as fast as average) job outlook.¹⁹ While job growth is indicated as fast as average again, it is a decline from the 9% listed in the previous year.

Another factor that could influence the size of ACRL’s membership is whether academic libraries are requiring those they hire to hold MLIS degrees. Anecdotally, we are hearing that, especially at large research libraries, subject specialists and other professional staff (IT, HR, development, marketing, etc.) are being hired to do work that once required an MLIS. A recent study of ARL directors found that while 1/3 of ARL directors did not perceive the MLIS as necessary, 42% did and it is these directors who will hire the next generation of those working in academic and research libraries.²⁰

The ACRL Board and Budget & Finance Committee at their joint meeting in January 2016, learned from consultant Paul Meyer a number of trends in association membership overall, which are still on track , including: there is an increase in specialty organizations; there is greater competition for membership dollars and time; the number of association memberships per individual/company is declining; employer support for membership has declined and; and there is an increased focus on engagement to retain members.²¹

2016-17,” *NCES*, accessed September 20, 2019,
https://nces.ed.gov/programs/digest/d18/tables/dt18_323.10.asp?current=yes.

¹⁶ Stephanie L. Maatta, “Placements & Salaries 2014.” *Library Journal*, October 15, 2014, p. 26-33.

¹⁷ Suzie Allard, “Placements & Salaries 2018.” *Library Journal*, October 15, 2018, p. 16-21.

¹⁸ Suzie Allard, “The Analytics Age,” *Library Journal*, October 2019, p. 32.

¹⁹ Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Librarians, accessed September 20, 2019, last modified date September 4, 2019, <http://www.bls.gov/ooh/education-training-and-library/librarians.htm>.

²⁰ Russell Michalak, Monica D.T. Rysavy, and Trevor A. Dawes*, “What Degree Is Necessary to Lead? ARL Directors’ Perceptions,” *College & research Libraries*, Vol. 80, N. 6, (2019). Accessed November 7, 2019.<https://crl.acrl.org/index.php/crl/article/view/23526/30835>

²¹ Paul Meyer, *Tecker International* (presentation, Joint meeting of the ACRL Board of Directors and Budget &

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The overall growth for the economy is rebounding with a projected 2.3% increase for 2019, which is less than the projected increase of 3.1% from 2018,²² but the fragile and somewhat mixed outlook for the economy extends to higher education as well. The Higher Education Price Index (which projects major cost factors for colleges and universities) is forecasting a 2.6% increase for 2019, which is slightly down from 2.8% projection from a year ago.²³ However, “unlike after previous economic downturns, state spending on higher education has not bounced back as the economy rebounds,”²⁴ and continues to decline. As stated in the overview, in the last ten years, state funding has decreased by \$9 billion when adjusted for inflation, and “state appropriations per full-time student have fallen from an inflation-adjusted \$8,489 in 2007 to \$7,642 in 2017.”²⁵ Decreased state funding is a trend, as funding for public two- and four-year colleges remains well below pre-recession levels in almost every state and in the school year ending in 2018, funding was more than \$7 billion below its 2008 level, after adjusting for inflation. Without considering inflation, state fiscal support for higher education grew by just 1.6 percent in 2018, according to the most recent Grapevine survey which noted that the level of support is “down sharply from a 4.2 percent increase last year and represents the lowest annual growth in the last five years.”²⁶ “In only six states have higher education budgets returned to or surpassed their pre-recession levels; in 19 states, expenditures per student are at least 20 percent lower than before the recession.”²⁷ To cope with these cuts, institutions have raised tuition and made deep cuts to programs and services,

Finance Committee, ALA Midwinter Meeting, Boston, January 11, 2016).

²² “An Update to the Economic Outlook: 2019 to 2029,” *Congressional Budget Office*, August 21, 2019, <https://www.cbo.gov/publication/55551>.

²³ “Higher Education Price Index (HEPI) Estimate for August 2019,” *Commonfund*, September 4, 2019. Accessed on September 24, 2019. <https://www.commonfund.org/news-research/index/hepi-estimate-august-2019/>.

²⁴ Luba Ostashevsky, “As economy rebounds, state funding for higher education isn’t bouncing back,” *PBS News Hour*, September 14, 2016, <http://www.pbs.org/newshour/updates/economy-rebounds-state-funding-higher-education-isnt-bouncing-back/>.

²⁵ Jon Marcus, “Most Americans don’t realize state funding for higher ed fell by billions,” *PBS News Hour*, February 26, 2019, <https://www.pbs.org/newshour/education/most-americans-dont-realize-state-funding-for-higher-ed-fell-by-billions>.

²⁶ Rick Seltzer, “‘Anemic’ State Funding Growth,” *Chronicle of Higher Education*, October 23, 2018. <https://www.insidehighered.com/news/2018/01/22/state-support-higher-ed-grows-16-percent-2018>.

²⁷ Jeffrey Selinger, “States’ decision to reduce support for higher education comes at a cost,” *Washington Post*, September 8, 2018, accessed October 24, 2018. https://www.washingtonpost.com/education/2018/09/08/states-decision-reduce-support-higher-education-comes-cost/?noredirect=on&utm_term=.4f55fd302b14

reducing access to college education for some and calling into question the quality of the program remaining.²⁸ However, some see a coming limit to how much tuition can be increased, which may mean continuing jockeying for the same finite resources.²⁹

Fewer financial resources may also have contributed to the consolidation of vendors in the library marketplace.^{30, 31} Fewer vendors will mean a smaller pool of companies to provide sponsorships, rent exhibit space, support library and association programs.

This continued state of lower funding and a consolidation in the marketplace will impact ACRL's FY21 budgeted revenue expectations. We expect that library budgets and individual spending will continue to be reduced and thoughtfully considered. A quick recap of ACRL's FY19 revenue streams) vary based on project and timing. Gross revenues for consulting were below budget due to fewer than expected clients in the 4th quarter, but first-quarter FY20 is off to a busy start. Webinar revenues exceeded budget in part due to a successful multi-part series. Revenues from licensed workshops were below budget, and the ACRL Conference may reduce interest in local/regional professional development, which could impact FY21 revenue. The ACRL Conference was a programmatic and financial success. While registration, advertising, and exhibits performed slightly under budget, the generosity of ACRL sponsors exceeded budget, and staff reduced expenses leading to higher net revenue than budgeted at about \$342,000 over the two-year planning period. We hope to be able to deliver similar results for the FY21 ACRL Conference, but recognize that Seattle will be a far more expensive venue than Cleveland.

The FY21 budget will incorporate revenue from expanded business initiatives, such as increasing opportunities for sponsored content, more licensed workshops, and more book sales. In FY21, there will be new and expanded initiatives pertaining to ACRL's Core Commitment to equity, diversity and inclusion. In October 2019, a newly created joint ACRL/ARL/ODLOS/PLA task force, The Building Cultural Proficiencies for Racial Equity Framework Task Force, was created. The task force will seek to have a new

²⁸ Ibid.

²⁹ Dan Nemser and Brian Whitener, "The Tuition Limit and the Coming Crisis of Higher Education," *The New Inquiry*, March 26, 2018. Accessed November 9, 2018. <https://thenewinquiry.com/the-tuition-limit-and-the-coming-crisis-of-higher-education/>

³⁰ James M. Day, "Consolidation of the Library Vendors," *Library Technology Launchpad*, October 12, 2016, <http://libtechlaunchpad.com/2015/10/12/consolidation-of-the-library-vendors/>.

³¹ David Parker, "ATG Special Report — Industry Consolidation in the Information Services and Library Environment: Perspectives from Thought Leaders," *Against the Grain*, July 6, 2016, <http://www.against-the-grain.com/2016/07/industry-consolidation-report/>.

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cultural competencies document, *Building Cultural Proficiencies for Racial Equity framework*, for public and academic librarians completed by Annual 2020.

In recent years, ACRL has been tasked by its Board and Budget & Finance Committee to spend down its net asset balance, and to look for appropriate opportunities to “invest” a portion of this net asset balance in strategic programs and services that serve the membership. Recent examples of such investments include the promotion of Project Outcome, research grants to practitioner-scholar academic librarians to carry out research identified in the 2019 research agenda, and digitization of past issues of *C&RL News*. Through careful stewardship the net asset balance, which had grown to \$5,002,115 at the beginning of FY16 has through careful investments in strategic initiatives been reduced to \$3,311,824 (August Final Close) at the end of FY19. As ACRL has a FY20 investment budget of -\$923,241 and the FY20 mandated operating reserve is \$1,052,784, the Board, Budget & Finance Committee, and staff, will closely monitor revenues and expenses in FY20 to ensure that the FY20 year-end balance remains at a healthy level to begin FY21. ACRL has spent down its net asset balance as planned, and now we are looking to build a budget that balances expenses with revenue. Such investment in programs and services requires staffing support, and staff continues to look for ways to streamline procedures and automate processes where possible, freeing up more of their time for strategic initiatives. Going forward, it is expected that the ACRL Board and Budget & Finance Committee will take a much harder look at any proposed new expenditures, as ACRL would need increased revenue streams (e.g., more members joining, increasing book sales, or projected growth for conference and professional development registrations) to support potential requests for increased or new expenditures. Our goal is to moderate many operational expenditures to be more in-line with current revenue expectations while aligning the budget to support the Plan for Excellence and the core commitment to equity, diversity, and inclusion through strategic investments from ACRL’s net asset balance.

While ACRL works to achieve the appropriate net asset balance, it will reduce transfers to its long-term investment fund. In FY19 ACRL transferred \$125,000 in appreciation from its LTI to its operating budget to support strategic initiatives. Without the two-year notification required by ALA, ACRL can transfer up to \$49,999 to its LTI; transfers above \$50,000 require the two-year advance notification.

Note: These assumptions were reviewed by the Budget & Finance Committee during its virtual meeting on November 7, 2019 and updated to include their comments and suggestions.

Choice FY21 Budget Assumptions

General Remarks

Over the past few years a quiet change has been taking place at Choice. While revenues from 2013 to the present are down overall, during this period the *distribution* of revenue among our three revenue streams—subscriptions, licensing, and advertising/sponsorships—has changed in an interesting and important way. Bolstered by the introduction of a new review service, *ccAdvisor*, and the rebuilding of *Choice Reviews*, subscription revenue has held steady at around 51% of total unit revenues, this despite

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a continuous drop in circulation in our print properties. On the other hand, royalties from the licensing of our reviews to third parties fell dramatically, from 26% of unit revenues in FY13 to only 20% today, offset by a corresponding rise in advertising and sponsorship revenue, from 19% in FY13 to 25% by the close of FY19.³²

Buried in this last figure is an important trend. During the period in question, in-publication advertising—print ads in *Choice* magazine and banner ads in *Choice Reviews* and *ccAdvisor*—fell from 87% to 47% of all ad revenue, while *sponsorships*—of newsletters, white papers, podcasts, and webinars—rose from 13% to 53%. This rise in sponsorship revenue is an important indicator of a larger trend at Choice: the development of an audience outside of the collection-development space, an audience eager to consume Choice content in formats and on platforms far removed from reviews.

So while the circulation of *Choice* magazine has fallen, from 1,569 institutions in FY13 to 847 today, and while digital circulation (*Choice Reviews*) has risen by only a few percentage points, we have during this same period quietly been amassing a readership of far greater size and diversity. Consider these engagement figures from the year just finished:

- Choice newsletter subscribers: 13,570 (6 monthly newsletters)
- Webinar registrants: 17,013³³ (24 webinars)
- Webinar attendees: 6,307
- Webinar screenings on the Choice Media Channel (YouTube): 13,127
- The Authority File podcasts: 33,532 downloads and streams (34 episodes)
- White paper downloads: 2,804 (3 reports)
- Bibliographic essay sessions on LibGuides platform: 43,502
- Bibliographic essays viewed: approximately 10,915
- Facebook followers: 10,475
- Facebook “post reach”: 81,099
- Twitter followers: 1,402 (up 17% year over year)
- Twitter impressions: 394,100

With the exception of social media and the bibliographic essays, all of the above are funded by sponsors, and all are offered to librarians at no charge.

Clearly, even as the demand for our reviews is moderating (keeping in mind that subscriptions still generate half our income), there has been no fall-off in interest in research-based and professional-development content. Content, in other words, that helps librarians do their work better. As the engagement figures shown here attest, the demand for information of this sort is only growing.

³² The final 4% is “other” revenue, largely from the sale of remaindered books.

³³ Lifetime webinar program stats (not de-duped): Registrations: 97,780; attendances: 35,726

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Sponsors have recognized in this demand an opportunity to connect with librarians more directly than was possible via traditional advertising, and the result has been a situation that redounds to the benefit of both.

For fiscal 2021, then, as indeed for the current year, Choice has twin paths to tread. On the one hand, we need to take a hard look at our review publications to determine whether the format and range of our reviews support contemporary collection-development practices. Do we need longer, more synthetic reviews of fewer, better-chosen monographs? Should we be doing more to review open access sources? Important works of fiction? Should we open the “archives” (based on some arbitrarily chosen date) of Choice reviews and turn them into a curated bookstore for the intellectually curious? Do we need to supplement our review publications with additional non-review content?

At the same time, we are looking to strengthen our portfolio of professional-development resources and, along the way, our relationships with the sponsors who support them. Already this year we are moving to expand our podcast program through the development of a companion series to The Authority File, featuring in-depth conversations about contemporary trends, best practices, and case studies important to the academic community. Also planned are more event-based live podcasts, modeled after our successful series at this spring’s ACRL conference. Finally, and just as important, this year and next we are revamping our website, Choice360.org, in order to provide easier access to the full range of our products and services from a single location. All of these efforts are in the service of expanding the reach of Choice to a larger audience.

When we set out to rebrand our unit in 2015 one of our goals was to change the perception of Choice, from simply “reviews” to “publishing unit.” From “collection development” to “multiplatform information provider.” That year, subscriptions, royalties, and in-publication advertising generated by our core reviews of new academic monographs accounted for some 90% of all Choice revenue. This past year, these same reviews generated 74% of unit revenue, and in this change, and especially in the size of the audience we are attracting for non-review content, we are beginning to see some success in our rebranding efforts. Obviously, we are far from finished, but our work up to this point has without doubt produced a more diversified and valuable portfolio of goods and services for our membership.

* * *

Choice Reviews and Choice magazine

This past year circulation and subscription revenue from *Choice Reviews*, both of which had remained relatively flat in recent years, showed signs of weakness. Circulation was off by 5% and revenue by 3%. Without benefit of any special foresight in this area, and in the absence of any one-time event or factor that would account for this decline, it is prudent to assume similar results for the period ending twenty-three months from now. Print declines have been more reliable (!) During FY19 *Choice* magazine revenue was down 10% to prior year, and *Cards*, 7%. Were it not for the very favorable gross margin (55%) we enjoy on the cards, we would have discontinued publication of this admittedly anachronistic

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format years ago. In keeping with long-term trends for these publications, for FY21 we are forecasting an annual decline in subscription revenue of 8% for the magazine and cards.

ccAdvisor and Resources for College Libraries

At the close of its second year, CCA is available in approximately 240 academic libraries in the United States, a circulation heavily dependent on two consortial subscriptions, from the Center for Research Libraries and the Colorado Alliance of Research Libraries, with only modest uptake from individual colleges and universities or from other consortia. In an effort to drive subscriptions, in the late spring of this year we partnered with EBSCO as our exclusive sales agent (save for the two consortia noted above) for CCA, but the results of their efforts, still in their infancy, will not be known for several more months. Given this, it is premature to forecast FY21 revenue other than to acknowledge the roughly \$35K (half the gross revenue) stemming from the CRL and CARL contracts.

Resources for College Libraries, our co-publication with ProQuest, has generated a fairly stable revenue stream in recent years, but because ProQuest is solely responsible for sale of the database, we have no visibility into their efforts save for the information we receive in monthly calls with the marketing staff. Recent changes at ProQuest have once again brought us a new marketing manager (our third in a little over a year), and the results of her efforts, let alone those of the sales force, remain to be seen. Overall, we are forecasting revenue in line with or slightly below recent performance, which has garnered approximately \$140K annually. We also derive some incidental licensing revenue from ProQuest's designation of titles in eBook Central as being members of the RCL core-title list. This auto-renewable revenue is currently worth \$20K annually.

Third-party Licenses

Choice reviews are not published in native formats alone. In fact, 30% of the revenue generated by *Choice* reviews (exclusive of advertising), and 20% of total unit revenues, derives from the license of these reviews to wholesalers and aggregators. During FY19 these licenses generated over half a million dollars in royalties. The largest of these contracts, with Books in Print/Syndetics (ProQuest) is scheduled for renegotiation at the end of this year. Historically, ProQuest has looked for reductions on the order of 15% during these discussions and should that prove to be the case again we will be looking at a loss of about \$18K during the first year of the renewal license. All other licenses are presumed unchanged, bringing to around \$500,000 the royalties generated by the licensing of our reviews this year, and this amount will be carried forward to FY21 unless later circumstances dictate otherwise.

Advertising and Sponsorships

Sponsorships are growth opportunities for *Choice*. As we noted in the introduction, "traditional" advertising—space and banner ads in *Choice*, *Choice Reviews*, and *ccAdvisor*—now comprises only 47% of our total advertising and sponsorship revenue, down from 87% in FY13. The remainder comes in the form of publisher underwriting of newsletters, eblasts, webinars, podcasts, and white papers, which together brought in some \$318K in FY19. The latter three of these in particular represent a publisher spend related to its brand as a whole rather than the promotion of a particular product or service. In

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FY19, this “brand” or “content” marketing (i.e., from webinars, podcasts, and white papers) garnered just over \$200,000 in advertising revenue. Prospects for FY21 are discussed below.

Webinars. Now in its seventh year, the Choice/ACRL webinar program is well established and continues to draw large and enthusiastic audiences. Early concerns about the limited life-cycle of our program, while not dispelled altogether, seem premature, in part because the professionalism of our productions and the guidance we provide at every step of the process have made our webinars a trusted venue for sponsors, who increasingly look to us for support in approaching the academic library market. FY19 was a strong year for the program; we expect FY20 to be every bit as strong (bookings through the end of 2019 are running \$20K ahead of last year); and so we are forecasting revenues at least equal to those of FY19 in FY21. That said, the future of the program is only as strong as advertiser budgets, a factor beyond our control.

Podcasts. During this past year the popularity of The Authority File accelerated rapidly from its inaugural year, with audience engagement growing by 62%; even more impressive, figures for this September are up 140% (4,241 v 1,789 downloads and streams) from a year ago. In light of this growth, we are beginning a companion series to The Authority File, this one a serial-style podcast, in narrative format, highlighting individual library stories. The pilot series will tell the story of the “rebirth” and reconceptualization of Lone Star College-Kingwood’s library following the total loss of its collection during Hurricane Harvey in 2017.

Financial performance has been no less encouraging. Between FY17 and FY18 revenue grew 80%, and bookings for FY20 are already at 102% of budget. Given this and the evident popularity of the program, we are forecasting a further 25% growth, on a relatively small base, for FY21.

White Papers. Finally, our white paper program, more labor- and time-intensive than either webinars or podcasts on a unit basis, is growing more slowly, restrained both by resource issues at Choice and by sponsor participation. To wit, we have found sponsors for three of the four papers published since the inception of the program and for one of the two papers scheduled for release this year, and we are still working to find the right topical balance between the needs of librarians and interest by sponsors. (Library outreach, for instance, has garnered underwriting support; research data services have not.) Our ad sales manager reports healthy interest in the program but difficulties in getting commitments for this relatively expensive item unless the spend is first factored into a sponsor’s annual budget. The longer sales cycle this entails, and the scant staff resources available to produce the studies, are serving to limit the number of publications we publish. On a *pro forma* basis, therefore, we are assuming two white papers in FY21, with gross revenue of \$30,000.

* * *

These budgetary assumption discussions are curious documents, written as they are a scant twenty-five days into the *prior* fiscal year. While it is difficult at this early date to know just what FY20 will bring (let alone FY21), what we *do* know is that business planning and strategic discussions are more or less constant at Choice, with new ideas under constant scrutiny, refinement, and, where feasible, testing.

With these points in mind, we make the following *pro forma* assumptions regarding the FY21 budget found on [page 21](#).

General Assumptions

Basic Budget Assumptions

1. All ALA and ACRL fiscal policies will be followed in the development of the budget.
2. The mandated reserve (as set by the ACRL Board, following ALA policy) for ACRL and *CHOICE* will be maintained.
3. Professional development offerings must be operated on a full cost-recovery basis.
4. Non-serial publications must be operated on a full cost-recovery basis.
5. Salaries and benefits for division staff will be equal to or less than 45% of the total operating budget using a 2-year average to match the swings in the operating budget.
6. Total administrative costs for the Division will be equal to or less than 60% of the total operating budget using a 2-year average to match the swings due to the ACRL Conference.
7. New projects that don't generate revenue will be charged to the membership services category.
8. Personnel allocations for salaries, benefits, and other related costs and office services, such as postage, copying, telephone, etc., will continue to be charged to the various programs as a percentage of the time spent on the programs.

Modified accrual accounting

ALA uses accrual accounting, a method which recognizes revenues and expenses at the time the event is held, or product delivered. This method ensures that revenues are on hand for refunds should said event or product not be delivered. However, ACRL has requested that ALA continue to "recognize" the expenses leading up to the conference/event as they occur so that staff can monitor expenses and adjust as needed. Should ALA be able to develop easily obtained reports detailing expenses, ACRL would consider switching to a full accrual system. At this time, however, we are "paying as we go" and earning the revenues only after we deliver the product, e.g., the publication, the conference, etc.

Given that FY21 is a conference year, ACRL would expect to generate net revenues. However, due to the investment of ACRL's net asset balance in strategic initiatives, since 2017, the FY21 budget may require a deficit as we ease back on some things. We want to align expenses with revenues but at a minimal disruption to members. The Budget & Finance Committee and staff will closely monitor the deficit budget to ensure that ACRL's net asset balance remains above the mandated operating reserve (i.e., one-quarter of the average of the last four years of expenses).

Revenues

- + Primary sources of revenue will be education (e-learning, institutes, pre-conferences), publications (including advertising and sponsorships), dues and donations.

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- + At least \$25,000 will be budgeted for donations to ACRL Friends (pending further discussion by the Board as to the type of campaign to launch for FY21).
- + The Colleagues program has been a strong source of revenue for ACRL programs and special activities in past years. Although fundraising has gotten more difficult, dedicated member leaders continue to exceed expectations in the fundraising for the ACRL Conference. Other programs have been slightly more challenged, e.g., awards, as sponsors continue to look for more engagement with customers in return for their sponsorship. Staff will budget conservatively for donations related to specific projects. (Projects 3206, 3800, 3833, and 3835).
- + An estimated \$135,000 in income from the ACRL long-term investments will be recognized in the draft operations budget (final amount will be derived in consultation with ALA Finance staff to ensure that will be the eligible expected earnings) (Project 3200).

Expenses:

- Travel and communication costs will continue to increase and will be carefully monitored (all projects). Travel and administrative expenses were reduced based on prior year actuals.
- All staff positions will be filled. An additional part- or full-time position may be considered as we look at how to best enhance Project Outcome. An additional staff position was removed from the draft budget. Some funds will be budgeted for interns and temporary help.
- Friends Fund disbursements for FY21 will be budgeted at a minimum of \$~~3250~~,000 in anticipation of successful fundraising for 2021 ACRL Conference scholarships. (Project ~~3838349-3831~~)
- \$460,000 budgeted from operating to support ACRL 2021 scholarships.

Assumptions by Strategic Goal

Goals are listed in the order in which they appear in the *ACRL Plan for Excellence*.

Value of Academic Libraries

Goal: Academic libraries demonstrate alignment with and impact on institutional outcomes

Objectives

1. Cultivate research opportunities that communicate the impact of academic and research libraries in the higher education environment.
2. Promote the impact and value of academic and research libraries to the higher education community.
3. Expand professional development opportunities for assessment and advocacy of the contributions towards impact of academic libraries.
4. Support libraries in articulating their role in advancing issues of equity, access, diversity, and inclusion in higher education.

Expenses

- \$21,000 will be budgeted for research grants to practitioner-scholars to carry out research on key questions identified by the June 2017 Academic Library Impact action-oriented research agenda. These will be awarded through a competitive selection process (7 grants of \$3,000

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each); (Project 3703) Reduced to 4 grants for a total of \$12,000; but should consider if this program should be continued as this is its 4th year.

- \$10,500 will be budgeted for dissemination costs for those awarded research grants in FY20 (7 people x \$1,500 each); (Project 3703)
- \$11,250 will be budgeted for support for academic librarians to present at higher education conferences about VAL related topics, above and beyond the ACRL Liaisons program. These will be awarded through a competitive selection process (6 people @ \$1,875 each as follows: \$800 conference registration, \$1075 travel, breakdown: \$450 flight, \$200 hotel x 2 nights, \$50 per diem x 3 days, \$75 ground transportation); (Project 3703) Program being reviewed and expanded beyond VAL. Reduced budget to awards for 4 people for a total of \$7,500.
- \$2,500 will be budgeted for potential VAL activities in consultation with the chair of the VAL committee. (Project 3703)

Student Learning

Goal: Advance equitable and inclusive pedagogical practices and environments for libraries to support student learning.

Objectives

1. Empower libraries to build sustainable, equitable, inclusive, and responsive information literacy programs.
2. Collaborate with internal and external partners to expand understanding of the impact of information literacy on student learning.

Expenses

- \$2,500 will be budgeted for potential SLILC activities in consultation with the chair of the SLILC committee (Project 3711).
- \$10,890 will be budgeted for maintenance and development of the Information Literacy Sandbox (Project 3711).
- One Immersion Program will be offered in FY21: the redesigned Immersion curriculum which integrates content from the separate tracks into one offering. (Projects 3830). The program will break even or net a small profit. We are also planning on offering at least one regional Immersion program at a location to be determined (Project 3834). This change addresses the trend toward making more regional programming available. All Immersion programs will be offered on a cost-recovery basis. Because of its proven-track record of drawing a consistent number of participants, registration revenues will be budgeted at 95%. (Project 3830)
- Funds will be budgeted for one Immersion facilitator observer for the non-regional Immersion Programs (Projects 3830).

Research and Scholarly Environment

Goal: The academic and research library workforce accelerates the transition to more open and equitable systems of scholarship.

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Objectives

1. Increase the ways ACRL is an advocate and model for more representative and inclusive ways of knowing.
2. Enhance members' capacity to address issues related to scholarly communication, including but not limited to data management, library publishing, open access, and digital scholarship, and power and privilege in knowledge creation systems.
3. Increase ACRL's efforts to influence and advocate for more open and equitable dissemination policies and practices.

Revenues

- + \$10,000 will be recognized from hosts of the 5 subsidized scholarly communication workshops, which are partially subsidized (@\$2,000 each). (Project 3702)

Expenses

- Continue offering ACRL licensed workshop on Scholarly Communication with up to five subsidized versions on a partial cost-recovery model. Delivery to five locations means an estimated direct cost of \$16,750 total: \$9,250 travel = (2 presenters x 5 workshop locations) * (\$450 flight + \$300 hotel (\$200 * 1.5 nights) + \$100 2 days per diem + \$75 ground transportation) and \$7,500 honorarium (\$750 x 2 presenters x 5 locations). (Project 3702)
- \$2,500 will be budgeted for scholarly communication activities in consultation with the chair of the Research and Scholarly Environment Committee. (Project 3702)
- \$30,000 will be budgeted for research grants to practitioner-scholar academic librarians to carry out research on key questions identified by the Spring 2019 action-oriented research agenda. These will be awarded through a competitive selection process (6-10 grants of \$3,000 - \$5,000 each); (Project 3702) Could consider reducing but this supports ACRL's EDI initiatives.
- \$10,500 for dissemination costs for those awarded research grants in FY20 (7 people x \$1,500 each)
- An additional ~~\$29,257~~ 32,697 is budgeted to pay the following:
 - o \$15,010 for Library Copyright Alliance (\$15,010 shown in Govt. Relations Project 3704)
 - o \$6,750 for SPARC dues;
 - o \$5,000 for Open Access Working Group;
 - o \$497 for COUNTER dues;
 - o \$4,000 for OpenCon2021, 2 sponsored scholarships; Reduced to one sponsored scholarship for a total of \$2,000
 - o \$3,000 for advocacy efforts to influence legislative and public policy (Project 3702) (removed from budget as rarely used historically)

New Roles and Changing Landscapes

Goal: The academic and research library workforce effectively fosters change in academic libraries and higher education environments.

Objectives:

1. Deepen ACRL's advocacy and support for the full range of the academic library workforce.

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2. Equip the academic library workforce to effectively lead, manage, and embrace change, advocate for their communities, and serve as a catalyst for transformational change in higher education.
3. Increase diversity, cultivate equity, and nurture inclusion in the academic library workforce.

Expenses

- \$2,500 will be budgeted as a placeholder for new initiatives to support this goal. (Project 3403)
- \$1,500 in ongoing costs for the online “Leading Change” course launching in FY20. (Project 3403)

Equity, Diversity and Inclusion

Revenues

- + \$24,000 in revenues from the ACRL Diversity Alliance will be budgeted. 48 institutions @ \$500. Number of institutions based on 90% of 2018 membership (Project 3402).
- + [\\$5,490 budgeted for ACRL 2021 Diversity Alliance Preconference \(Project 3402\)](#)

Expenses

- \$1,500 in ongoing costs to support for the ACRL Diversity Alliance (Project 3402).
- \$14,000 will be budgeted to support two ALA Spectrum Scholars. The B&F Committee and the Board recommended to increase support from one to two Spectrum Scholars. The Board approved at its 2018 Fall Meeting. (Project 3838).
- A portion of ACRL scholarships (Project 3838; full budget in “Scholarships” section) will go to underrepresented groups in FY21. In FY19, the following were awarded and ACRL will aim to award at similar levels depending on donations received in FY21:
 - ACRL awarded \$12,000 in Immersion scholarships to support the participation of six academic and research librarians from under-represented backgrounds or working at under-represented institutions to attend the 2019 Immersion Program.
 - Of the \$124,210 in ACRL 2019 Conference scholarships awarded, \$56,000 supported the participation of 78 academic librarians, support staff, and students from under-represented backgrounds or working at institutions serving under-represented groups.
 - ACRL awarded \$16,555 to 20 RBMS 2019 Conference scholarship recipients to support the participation of 13 academic librarians and students from under-represented backgrounds or working at under-represented institutions.

Enabling programs and services: Member Engagement

The following budget assumptions are presented by enabling program and service area so that we continue to think of resource allocation aligned with the strategic plan.

Membership Services

Revenues

- + Membership revenues will be budgeted using the FY19 actual. The FY21 revenue was projected based on the August 2019 membership of 9,313 (this number excludes the 206 non-dues paying

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members in FY19). FY21 will be a conference year for ACRL. While historically membership increased in an ACRL Conference year, ACRL has not enjoyed that increase in 10 years; at best the ACRL Conference seems to slow the decline in membership. In FY19 ACRL lost 1% of its membership; for FY21 membership will be budgeted at a .74% decrease over the FY19 membership actual of 9,313 personal members. ACRL may increase dues slightly in FY20 (if the Board implements an increase based on a possible change to the HEPI index). The initial personal membership rate for FY21 will be based on FY19 HEPI and then updated to reflect the FY20 HEPI. Staff will continue to adjust this recommendation based on the monthly membership reports and quarterly HEPI forecasts.

Expenses

- Membership benefits and support for member services will be budgeted following FY19 actual. (Project 3200)
- ACRL will budget \$5,000 to sponsor five ALA Emerging Leaders. (Project 3200) Reduced from five to three sponsorships to save \$2,000.
- ACRL will budget \$4,500 (updated number in assumptions to match \$4,500 at MW19) to print *C&RL News* wraps welcoming new, reinstated, and renewing members and encouraging lapsing members to renew. (Project 3200)
- Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/2
- \$50,000 for as yet unidentified strategic initiatives will be budgeted. (Project 3200-5350) This was reduced to \$25,000.
- \$25,000 for the 3-year membership survey. (Project 3200) Removed from budget.
- \$10,000 will be budgeted for focus groups at the ACRL Conference in 2021.

Board and Executive Committee

Expenses

- Funds will be budgeted to support a suite for the ACRL President at Annual Conference—typically about \$340/night/5 nights. As ALA sunsets MW a suite may not be needed at MW 2021. (Project 3201)
- Funds estimated at \$63,022 will be budgeted for a FY21 Board Strategic Planning and Orientation Session. Funds will be budgeted to include senior staff participation in the Strategic Planning Session as well as chairs/ vice-chairs of the four goal-area committees and the EDI Committee. (Project 3201) This is still currently in the draft budget pending discussion by Board at Midwinter 2020.
- Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4 (Project 3201)
- After the MW 2020 welcome breakfast it will be decided whether the event should continue, and funds could be added to the budget after MW.

Advisory services and consulting

Revenues

- + Gross revenues of \$88,500 will be budgeted for consulting services in FY21, yielding a modest net of \$7,300. (Project 3203)

Discussion Groups

Expenses

- No funds beyond staff support will be budgeted as discussion groups do not receive a base funding allocation.

Awards

Expenses

- Donations to support awards will be recognized and staff time, administrative fees, and direct expenses will be budgeted to support the awards program, which consists of 21 awards. (Project 3206)
- Administrative fees will be allocated to 4429 instead of 4490, saving approximately \$600 in overhead.

Chapters

Expenses

- Per member allocations to ACRL Chapters will be funded at \$1.00 per ACRL member residing in the state or region but budgeted based on historic usage of these funds which is below the maximum funding allowed. As ACRL looks to reduce expenses this area of expense reimbursement merits examination. Less than half of the chapters avail themselves of this funding. (Project 3207)
- Funds will be budgeted to support the ACRL Chapter Speakers Bureau program, which funds ten visits to ACRL chapters by ACRL officers. (Project 3207)
- Because no chapter has ever requested funds under this program since its inception, no funds will be allocated in the FY21 budget to implement the Board's policy to give \$10 to chapters for each new member of ACRL in the chapter's geographic region who joined in the previous fiscal year after chapters document membership campaign activities focused on recruiting to ACRL national. If a chapter did undertake this activity, ACRL could fund this from the net asset balance.

Committees

Expenses

- Committees are allowed up to \$150 each. Based on historical requests, \$1,200 will be budgeted.
- Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4Sections and Interest Groups

Sections

Expenses

- Expenses for sections will be budgeted using the section funding formula in place, a base allocation of \$1,000.00 with an additional \$0.75 per section member over 400 (as of August 31).
- Interest Groups are allowed up to \$150 each. Based on historical requests, \$1,500 will be budgeted.
- Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4

Liaisons to Higher Education Organizations

Expenses

- See Advocacy section.

Special Events

Expenses

- In recent years, the number of ACRL section and interest group special events at conferences has averaged 16 per year. With the reorganized Midwinter Meeting starting in 2021, the average number of events per year may drop to 13-14 as less units meet onsite. (Project 3833)

Government Relations (Project 3704)

Expenses

- \$15,010 for Library Copyright Alliance (\$15,010 shown in Scholarly Communication Project 3702)
- \$6,000 will be budgeted to cover the costs of the officers (or other leaders) attending ALA's Legislative Day in Washington, D.C. (Project 3704) Reduced to \$4,000 based on prior year attendance.
- \$3,000 for general travel to support legislative and policy advocacy (Project 3704). Reduced to \$2,000.

Scholarships

Expenses

- Funds for scholarships shall be budgeted as follows, although these amounts may be reduced as the budget gets assembled (Project 3838):
 - ACRL 2021 Conference @ \$75,000; Reduced to \$60,000
 - 2020 RBMS Conference scholarships @ \$16,000 (based on estimated FY19 profit share); Updated to \$18,000, average of last three year's profit share
 - Immersion Programs @ \$12,000; reduced to \$10,000

- E-learning scholarships @ \$1,000; eliminated
- Support for 2 ALA Spectrum Scholars @ \$14,000
- Miscellaneous @ \$3,000; eliminated

Annual Conference Programs

Expenses

- Financial support for ACRL's ALA Annual Conference programs will continue at \$20,000 (per Board Action, June 2004). (Project 3835)
- The President's Program budget will be \$7,500. (Project 3835)
- Funds of \$200 will be budgeted for a front and back flyer that includes the award winners for the ACRL President's Program. (Project 3835)

Enabling programs and services: Publications

Non-periodical publications

Revenues

- + In FY21, non-periodical publications will be able to recover costs and net a small-medium excess revenue based on the current list of books in progress and expanding backlist. (Project 3400)
- + ACRL should see continued robust sales and royalties from EBSCO and ProQuest in FY21. (Project 3400)

Expenses

- Expenses will be budgeted higher than in previous years to account for increased costs of production, royalty payments, costs of sales, etc. as the new title count and backlist continues to grow. (Project 3400)

Library Statistics (Project 3202)

Revenues

- + We expect print sales to further decline as we undertake more aggressive marketing and product enhancements to the ACRL Metrics interface. ACRL Metrics revenue is expected to hold steady at FY19 level unless additional consortial agreements are signed. Sales of the ebook versions of ACRL Trends and Statistics through ProQuest are expected to increase.
- + Revenue from the new ACRL/LLAMA Interdivisional Academic Library Facilities Survey database is expected to break even with expenses in the first year and revenue from the will be budgeted in 3202 (FY21).

Expenses

- We will budget to continue the ACRL Academic Library Trends & Statistics project. (Project 3202)

Standards and guidelines (Project 3204)

Revenues

- + A small amount of revenue from sales of bundles of the Standards for Libraries in Higher Education and IL Framework. Estimate of \$1,300 is based on FY19 actual sales.

Expenses

- There should be no, or very limited, printing expenses in FY21 due to bulk order of both booklets for per unit cost savings in FY19 (Project 3204).

C&RL (Project 3300)

Revenues

- + *C&RL* revenue should be on par with FY19 actual (conference year to conference year comparison). (Project 3300)

Expenses

- Online hosting expenses should remain steady with FY19 actual. (Project 3300)

C&RL News (Project 3302)

Revenues

- + Subscriptions: Subscriptions dropped approximately 10% between FY18 and FY19. At this time, we will budget a similar drop for FY21 unless we see a material change in FY20 subscriptions year to date. Small annual subscription price increases have been implemented which will partially offset smaller number of subscribers.
- + Product ads: *C&RL News* revenue should be on par with FY19 actual (conference year to conference year comparison).
- + Classified ad revenues will be budgeted about 6.6% less than FY19 actual. Sales grew steadily from 2010 through 2017, then declined slightly in 2018 and 2019 as the job market plateaued. ALA JobLIST maintains high awareness in the LIS niche and is a uniquely powerful recruitment tool for the profession. But an uncertain economic environment and the possibility of new ALA policies restricting the ads JobLIST is allowed to publish—restrictions JobLIST’s for-profit competitors don’t face—potentially threaten its future performance. Online job ad revenues and expenses are split with *American Libraries* 50/50 through operation of the ALA JobLIST online career center. (Project 3302)

Expenses

- Some funds will be budgeted to support marketing initiatives for the online career center, ALA JobLIST. (Project 3302)
- \$14,000 will be budgeted to contribute to HRDR for operating costs of the ALA JobLIST Placement Center at ALA MW and AC. (Project 3302)
- \$18,000 will be budgeted for ALA JobLIST’s ongoing operating expenses, primarily a monthly fee

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to the platform provider. (Project 3302; line numbers 5430 & 5412)

- C&RL News page counts will remain at FY19 levels, pending revenues and expenses. (Project 3302)
- Slight increases in printing and postage are anticipated. (Project 3302)
- Ongoing online hosting expenses decreased compared to FY19 actual levels (per issue charges plus ongoing costs for altmetric data, Portico preservation, etc.) following the transition to Open Journal Systems in FY17. Additional expenses for special projects may be incurred as well. (Project 3302)

RBM (Project 3303)

Revenues

- + Subscriptions dropped approximately 10% between FY18 and FY19. At this time, we will budget a similar drop for FY21 unless we see a material change in FY20 subscriptions year to date. Small annual subscription price increases have been implemented which will partially offset smaller number of subscribers.
- + Print and online advertising revenue should be on par with FY19 actual (conference year to conference year comparison).

Expenses

- Online hosting expenses will remain at FY19 levels following the transition to Open Journal Systems in FY17. (Project 3303)
- Slight increases in printing and postage are anticipated. (Project 3303)
- Page counts should remain at FY19 levels. (Project 3303)

CHOICE

Keeping in mind the points made in the overview section, here are the following *pro forma* assumptions regarding the FY21 budget. (All percentages are to FY20 budget):

CHOICE Revenue

- + *Choice Reviews* subscription revenue will fall by 5%.
- + *Choice* magazine and card subscription revenue will both fall by 8%
- + Subscriptions to *Resources for College Libraries* will be in line with FY19 performance, at around \$135,000. RCL licensing will remain at \$20K for the use of RCL content in ProQuest's eBook Central.
- + Net (to Choice) revenue for *ccAdvisor* will be budgeted at around \$50K for combined subscriptions and advertising. This figure is contingent on as-yet-untested performance by the EBSCO sales force.
- + Advertising net revenues:

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- We are assuming continued weakness in *Choice* magazine advertising, yielding approximately \$300 in gross revenue. Banner ads in *Choice Reviews* will be flat to current year.
- Content marketing from newsletters, eblasts, white papers, and podcasts, will rise slightly on the strength of growth in podcasts.
- Gross webinar revenue will remain at around \$175K. Assuming the current financial split with ACRL (85/15) for webinars, this delivers around \$150K to Choice before sales commissions.
- + Royalties from licensing of *Choice Reviews* will remain at or slightly below current levels, to perhaps \$500K, for the reasons described herein.

CHOICE Expenses

- Choice will budget salary, benefits, and overhead according to the directives of ALA Finance.
- All other direct expenses, with the exception of amortization of capitalized expenses, will remain at or below FY20B levels, owing to continued economies and a recent reduction in force.
- Overhead assumption: 13.2% of revenue.

CHOICE Bottom Line

- Revenues will be down approximately 3%.
- Expenses will fall approximately 4%.
- For FY21, net revenue should come in on or close to break-even.

Enabling programs and services: Education

ACRL 2021 Conference (Project 3808)

Revenues

- + All revenues pertaining to ACRL 2021 will be recognized in April 2021 after the conference is held.
- + FY21 is an ACRL Conference year so total ACRL revenues will be approximately more than two million dollars more than FY20 total revenues.
- + Registration revenue for ACRL 2021 will be budgeted at a figure based on the average of our last two west coast conferences, plus ACRL 2019, which equals 3,077 registrants. This is a 1.5 percent increase from our 2019 conference in Cleveland but a 2.9 percent decrease from the average of the past four conferences which was 3,243.
- + We anticipate an increase to the ACRL 2021 registration fee in order to cover expenses (Seattle is a more expensive conference location than Cleveland) and to have a budget with a projected net revenue similar to the FY19 net.

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- + ACRL 2021 exhibitor revenues will be budgeted with a modest decrease from 2019. We have dropped between 10-12 booths per conference since 2013 (375 booths actual 2017, 386 booths actual 2015, 398 actual 2013), with a fairly large 48 booth drop from 2017 to 2019. We will budget with a similar booth number as 2019, factoring in a slight decline for 2021.
- + ACRL 2021 sponsorship revenues will be budgeted around \$225,000-\$250,000 in consultation with the ACRL 2021 Colleagues Committee. We expect fundraising to be challenging due to the economic climate, tight budgets, and ongoing company mergers, so have planned for a decline from FY19 actuals.
- + Because conference revenues have consistently met or exceeded budget for at least the last ten conferences, 100% of revenues will be recognized.

Expenses

- We expect expenses for ACRL 2021 to be higher than FY19 as the cost of doing business continues to increase and Seattle is an expensive conference city in comparison to Cleveland.
- Staff are taking active steps to find cost-savings and reduce expenses when possible.
- The ACRL 2021 conference budget will include a modest amount of funds for “innovation” and/or new programs/services which will enhance the conference.
- Scholarships will be budgeted as a “contra-expense” transfer from ACRL’s scholarship project rather than shown as revenue.

Preconferences and workshops

Revenues

- + Revenues generated from registration fees will cover the costs for one Annual preconference, as the event is budgeted to at least break even. We will budget attendance conservatively to minimize the possibility of having to cancel due to low registration numbers. (Project 3811).
Given that it is an ACRL Conference year, we will not plan for a preconference at the ALA Annual Conference.
- + The RBMS 61st Annual Conference will be held in FY21. Revenues and expenses for this program will be set to break even. (Project 3800) Given its strong 60+year history, registration revenues continue to be budgeted at 95% of the previous year’s registration figures.

Expenses

- Sections sponsoring preconferences (e.g., RBMS) in FY21 may participate in the program to share net revenue with ACRL, which is spent from the fund balance in FY20. (Project 3275 and 3838)

Online learning (Project 3340)

Revenues

- + E-learning webcasts and courses will be developed and offered in FY21. We project the number of multi-week course offerings to stay the same or decrease slightly from FY20 levels and expect

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webcast offerings to stay the same from FY20 levels. We anticipate total revenues will be a little down from FY20 actuals. (Project 3340)

- + ACRL and CHOICE will split revenues and expenses (15/85%) for the ACRL/CHOICE sponsored webinars and will budget approximately 30 of them in FY21.
- + ACRL will continue to offer group registration rates for e-Learning webcasts, as well as the “frequent learner program,” and special pricing for webcast series. (Project 3340)

Expenses

- ACRL will continue to provide two complimentary e-Learning webcasts to ACRL chapters per fiscal year.

Licensed workshops (Project 3341)

Revenues

- + ACRL will continue to license full-day workshops to institutions, chapters, and consortia upon request. Seven available workshops will cover these topics: the Standards for Libraries in Higher Education, Scholarly Communication, Assessment, Open Educational Resources and Affordability, Research Data Management, the Framework for Information Literacy for Higher Education, and the Scholarship of Teaching and Learning. These programs will be offered on a cost-recovery basis and should generate a modest net. (Project 3341)
- + We project the number of workshops delivered to decrease slightly from FY20 levels due to the ACRL 2021 Conference. We anticipate total revenues will be lower than FY20 actuals. (Project 3341)

Expenses

- ACRL will continue to cover travel costs for new presenters to shadow workshops. With the expectation that ACRL will develop one new workshop in FY20 and one new workshop in FY21 and hire new presenters in FY21, ACRL will budget for 6 new presenters (3 for each new workshop) to shadow one workshop each in FY21.
- [\\$20,000 to hold two curriculum development and refreshes per year.](#)

Enabling programs and services: Advocacy

Strengthening partnerships with other organizations (Project 3501)

Expenses

- \$30,000 will be budgeted to support the work of ACRL’s External Liaisons Committee (formerly Liaison Coordinating Committee) through its grants working group. (Project 3501). [Was budgeted at \\$22,000; reduced to \\$18,000.](#)
- ACRL will continue organizational support Project COUNTER, CHEMA, EDUCAUSE (dropped EDUCAUSE Dues from draft budget saving \$2,000), FTRF, American Council of Learned Societies, National Humanities Alliance, and CNI. (Project 3501)

ACRL MW20 B&F Doc 6.0

(Also ACRL MW20 Doc 10.0)

- Modest funding to support additional visits (as opportunities arise) to higher education organization conferences and meetings and those of information –related organizations will be included in the budget. (Project 3501)

Communication on major issues and trends in libraries and Higher Education

Expenses

- Continue membership in Library Copyright Alliance at direct cost of \$28,000 plus staff time, travel. (Projects 3702 and 3704)
- Funds will be budgeted to support ACRL's advocacy efforts to influence legislative and public policy. (Projects 3702 and 3704)
- The full Board will participate in a virtual spring meeting but \$6,000 will be budgeted to cover the costs of the officers (or other leaders) attending ALA's Legislative Day in Washington, D.C. (Project 3704)

Project Outcome (Project 3712)

Revenue

- + Project Outcome offers fee-based group accounts for consortia that may bring in revenue. Fees range from \$600 to \$5000 per group, depending on the number of institutions. There are likely to be fewer than 5 groups added in a year.

Expenses

- \$51,600 will be budgeted for monthly web maintenance costs for the ACRL Project Outcome toolkit. This includes \$100/month for Amazon Web Services and \$200/month for LarkIT. Community Attributes is paid monthly for maintenance and ad hoc troubleshooting (estimated at \$4000/month).
- \$20,000 will be budgeted for additional site improvements and new features, working with Community Attributes and in conjunction with PLA.
- \$10,000 will be budgeted for continuing promotion of the toolkit at conferences (5 conference trips at \$2000 each).
- ACRL staff time of at least 15 hours/week to: provide customer service and technical support for Project Outcome users, act as staff liaison to the Project Outcome for Academic Libraries Editorial Board, and organize new online learning opportunities.

Operations

Operational activities relevant to the quality of ACRL's strategic and enabling programs and services are reported below.

Staff and office

Expenses—ACRL

- ACRL’s staff budget will include full staffing and may include an additional full or half-time person.
- \$5,000 will be budgeted for contract services as needed. (Project 0000)
- Staffing costs for existing staff will be budgeted as directed by ALA Finance. (Project 0000)
- A small amount of money will be budgeted for replacement printers and furniture as needed. (Project 0000)
- Costs to provide professional development opportunities for staff will be budgeted. **Budgeted funds for professional development and membership, business meetings, and general operational costs reduced.**
~~—Reduced to \$17,000 (Project 5031-0000).~~

Expenses—CHOICE

- See *Choice* expenses.

ALA Relationship

Long-term investment

- + ACRL’s general overhead payment to ALA will be budgeted at FY21 levels as policy requires, currently estimated at about \$811,598 (FY19 final actual).

Expenses—CHOICE

- CHOICE’s general overhead payment to ALA will be budgeted at approximately \$334,014 in FY21, based on FY19 actual (final close).

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To: ACRL Budget and Finance Committee

From: Mary Ellen K. Davis, ACRL Executive Director

Date: January 8, 2020

Re: Overview of FY21 budget

cc: ACRL Board of Directors

Executive Summary

ACRL TOTAL	FY21	FY19	\$ Var from	% Var from
	Budget	Actual	Actual	
Revenues	\$5,114,171	\$5,115,731	(\$1,560)	-0.03%
Expenses	\$5,299,392	\$5,234,168	\$65,224	1.25%
NET	(\$185,221)	(\$118,437)	(\$66,784)	56.39%
Ending net asset balance	\$2,205,975	\$3,311,824	NA	NA

CHOICE TOTAL	FY21	FY19	\$ Var from	% Var from
	Budget	Actual	Actual	
Revenues	2,513,535	\$2,520,863	(\$7,328)	-0.29%
Expenses	2,545,859	\$2,698,854	(\$152,995)	-5.67%
NET	(\$32,324)	(\$177,991)	\$145,667	-81.84%
Ending net asset balance	\$2,530,436	\$2,571,980	NA	NA

ACRL Budget overview

The attached spreadsheets (B&F Doc 7.1 & 7.2) document anticipated revenues and expenses for FY21 by project, based on the budget assumptions (B&F Doc 6.0) as developed by staff and the Budget & Finance Committee, and then revised and approved by the ACRL Board at its 2019 Fall Board Virtual Meeting. As we discussed during the Fall Board Meeting, the assumptions were a “wish list” and I was doubtful we could include all of them in the budget without a large deficit (or a sudden windfall—which hasn’t happened, yet, and I don’t expect to happen). Staff included all the assumed expenses in the initial draft budget and then reviewed the bottom line.

The first draft of the FY21 budget, included all of the budget assumptions, and resulted in a significant deficit, in what would typically be a year in which ACRL would generate a significant net revenue due to it being an ACRL Conference year. The initial deficit brought the ending net asset balance closer to the “high risk” scenario the Budget & Finance Committee developed (B&F Doc 8.0). While technically we need only keep in reserve what a 1998 ALA policy requires (it has been average of one-quarter of the last four year’s expenses and it is not clear if this policy is still in force, , ACRL adopted its own [policy](#) to the same effect, “ACRL will maintain a mandated Reserve Fund equal to at least 25 percent of the average annual expenditures excluding CHOICE over the four most recently completed years. The operating budget contains an expense line for the mandated reserve, and it is appropriately budgeted as part of the annual budget preparation. The Reserve Fund does not accrue interest to ACRL.” Source: ACRL Board, July 1986, January 1991, revised June 1997.

In practice ACRL has kept a larger net asset balance. ACRL has done this primarily for two reasons: 1) it provides flexibility and gives the Board resources to tap into to support new initiatives and 2) should there be an extraordinary event, such as an ACRL Conference cancellation or major disruption to the attendance, there would be money on hand to sustain the organization. As another point of comparison, the Council of Higher Ed Management Association executive directors recently shared their net asset balance policies, and many were more conservative than ALA’s (B&F Doc 9.0).

At the end of FY15, ACRL’s net asset balance was sizeable; it had increased to \$5 million. This was the result of careful stewardship, increasingly successful biennial conferences, and some frugality brought on by the Great Recession of 2008.

After reviewing the FY15 net asset balance the Budget & Finance Committee, Board, and staff agreed that more of this money needed to be put to work investing in programs and services that meet member needs, as well as setting some aside in ACRL’s Long Term Investment to increase that particular revenue stream. Over the last few years, ACRL put that money to work investing in programs, such as a research agenda on the value of academic libraries, services/education (including developing a database/sandbox) around use of the new *Framework for Information Literacy for Higher Education*, development of a research agenda for scholarly communications, investment in Project Outcome for Academic Libraries, developing curriculum for RoadShows, investments in scholarships to ACRL professional development events (in addition to those donated by individuals), investments in ACRL’s LTI, and a transfer to CHOICE to support the development of new products.

After all of these investments, ACRL has successfully reduced its net asset balance to \$3,311,824 at the end of FY19 and provided many new contributions/programs to the profession. Deficits budgeted for FY20 could reduce the net asset balance to \$2,391,196.

This brings us back to the draft FY21 budget, which currently has a projected net asset balance of \$2,205,975 against the minimum required by ALA/ACRL of \$1,060,858. To present you with a draft budget that stayed above the net asset balance required by ALA/ACRL and closer to that recommended by previous Budget & Finance Committees, staff removed/reduced some expenses from those articulated in the FY21 budget assumptions (B&F Doc 6.0, Board Doc 10.0), while still investing in a number of programs and services. Some expenses were “trimmed,” e.g., less money for travel, catering, supplies, staff professional development, etc. and some items were removed from the budget. Those removed and those with specific amounts called for

and then reduced are noted on the updated Budget Assumptions (B&F Doc 6.0, Board Doc 10.0). A few of the eliminated or reduced expenses listed in the assumptions are highlighted here:

- Removed a staff position that is in the FY20 budget. This is the ACLS fellow position that ACRL extended to a third year at its own expense. This term ends in August 2010 and we will not continue this position.
- \$50,000 for unplanned strategic initiatives reduced to \$25,000
- Removed \$25,000 for 3-year membership survey
- Reduced from \$75,000 to \$60,000 funds budgeted out of operating budget for ACRL 2021 Conference Scholarships.
- Reduced by \$6,000 funds allocated to miscellaneous, e-learning, and Immersion scholarships.
- Reduced from \$30,000 to \$18,000 budgeted “grants” for liaison work, which has been underused.
- Reduced from \$21,000 to \$12,000 for grants to present about value of academic libraries as the program is in its 4th year.

The spreadsheets (B&F Doc 7.1, Board Doc 10.2) provide an overall executive summary that identifies revenues and expenses in the three main areas of membership dues and services, publications, and professional development. The next spreadsheet is an executive summary of the budget through the lens of the Plan for Excellence goals and enabling programs and services to provide a quick glance at how strategically ACRL’s resources are allocated.

For those new to the ACRL budget, it is important to remember two things. First, ACRL has been in an aggressive spend down of its net asset balance, which had risen to \$5 million, and was budgeting deficit budgets to achieve this. Second, ACRL’s finances need to be considered as a two-year cycle; fiscal years ending in an even number are expected to have some deficit to cover the planning expenses for the next ACRL Conference. Fiscal years ending in an odd number would typically show net revenues that cover all of the planning expenses from the previous year, as well as excess revenues to support member programs and services. This “seesaw” budget can be seen in Figure 1 (B&F Doc 16.1).

With success at reducing the net asset balance the Budget & Finance Committee should review its net asset balance scenarios (Joint Docs E & M) to determine the appropriate size of the net asset balance. The Committee may also want to suggest scenarios to the Board for any prioritization of ACRL’s initiatives.

As one considers the FY21 budget, it becomes evident how dependent ACRL is on revenue from its professional development programs, especially its biennial conference. We continue to look for ways to diversify revenue streams and while there have been some upticks in revenues generated by book sales, classified advertising, and online advertising, these revenue streams can be a bit mercurial and advertising tends to increase in an ACRL Conference year and decrease in the following year (which we are seeing from FY19 to FY20).

FY21 revenue streams

As we consider ACRL’s three standard revenue streams, here is how we projected for FY21.

- **Membership.** The number of ACRL members has been in a steady decline despite more efforts at retention. The FY21 revenue was projected based on a decrease of 0.74% on the August 2019 membership of 9,313 (excluding 206 non-dues paying members), the percentage of decrease we have seen in the last five non-conference years. ACRL has historically increased dues slightly up to the HEPI index but no increase is included in this draft budget as the Board has not yet acted on a dues increase. Revenues from consulting

are projected to increase over FY20 as contracting with one of ACRL's consultants to manage the program has eliminated the need for a staff position to manage the program. A number of revenue-generating ideas are being explored.

- **Publications** are budgeted fairly flat or with a slight decline over FY20 with even classified advertising showing a small decline based on FY20 first quarter performance. As a reminder, last year ACRL recategorized its advertising revenues to distinguish between those that appear in a publication that is a perquisite of membership and those that do not. The "operating agreement" allows division journal advertising included in a membership publication to be free of overhead payments. In reality most of ACRL's advertising is online in an open access format and does not qualify for exemption from overhead. For *C&RL News* alone that adds an expense of about \$65,000 to the budget to pay ALA overhead on the many online opportunities that we have created to support advertising. This coupled with a decline in advertising means *C&RL News* may occasionally needs a subsidy rather than returning significant net revenues to support other areas of the association. The first draft FY21 budget has *C&RL News* returning a small net of about \$7,500. Book sales are budgeted flat to FY21. Online sales of ACRL Metrics and the new facilities survey database are expected to increase and we are hoping that a new financial arrangement with the vendor will benefit ACRL's bottom line.
- **Education** revenues are up significantly from the FY20 budget due to the ACRL Conference. Net revenues from other professional development events are budgeted to break even and they do in the FY21 draft. Webinar revenues are down from FY19 for two reasons. One, there is uncertainty what ALA's move to standard pricing will mean for ACRL. One proposal would reduce the cost to organizations and would have meant a loss of \$13,000 from ACRL's webinars in FY19. Two, FY19 webinar registrations were fueled by the successful series, Scholarship of Teaching and Learning, and it is not always easy to identify the topics for these series that will attract large audiences.

ACRL continues to look to expand newer revenue streams in areas such as licensed workshops, consulting, and digital advertising in the forms of sponsored e-blasts, digital ads, etc. as well as identify new products and services needed by the profession. ACRL has always benefited from the in-kind donations of time and talent from its membership, which make it possible for ACRL to offer such a wide array of programs and services.

Major strategic initiatives

ACRL continues its spend down of the net asset balance in FY21 but just as the libraries ACRL serves have had to prioritize programs/services, ACRL will need to do the same. ACRL may not be able to continue to fund as many new ideas as it has in the past. Specific initiatives included in the FY21 budget are articulated in the Budget Assumptions document (B&F Doc 6.0, Board Doc 10.0) and relate primarily to funding programmatic initiatives that support ACRL's Plan for Excellence strategic goal areas, its new core commitment to equity, diversity, and inclusion, and invest in its enabling programs and services.

The FY21 budget provides support for many of these initiatives:

- \$121,000 to support the Research and Scholarly Environment goal which includes \$30,000 being made available for research grants, \$10,500 being made available for presentations about the agenda to higher ed conferences, and \$42,000 to pay for ACRL's membership in other organizations including \$30,000 for the Library Copyright Alliance;
- more than \$185,000 is budgeted to further ACRL's Value of Academic Libraries initiatives, including the

further refinement of Project Outcome for Academic Libraries;

- more than \$246,000 is budgeted for initiatives around student learning (most of the expenses in this figure are related to the various immersion programs which are offset by the projected registration revenues);
- More than \$9,000 is budgeted to support ACRL's new roles and changing landscape initiative.
- \$102,000 is budgeted for scholarships, which includes support for ACRL Conference, RBMS Conference, and Immersion program as well as \$14,000 to support two Spectrum Scholars and \$3,000 to support three ALA Emerging Leaders;
- \$20,000 is budgeted to support the creation of new roadshow curricula.

Historical context for FY21 budget

Note: figures mentioned below can be found in B&F Doc 16.1.

As we consider the FY21 preliminary budget, it is helpful to consider it in its historical context. **Figure 1** shows ACRL's net revenues since FY2012. The peaks are the years in which ACRL held its major conference; the valleys are the even years without the conference revenues. On this chart ACRL's peak net revenue was in FY13 with net revenues of \$681,788, which is still a drop from the high in FY07 of net revenues of \$866,939. Since then, net revenues in conference years have been about the same although this comparison becomes more complicated as ACRL intentionally spends down its net asset balance. The decline of revenues from ACRL's publishing and dues revenue has contributed to the declining net.

Figure 2 shows ACRL and CHOICE overhead to ALA, since FY12. Overhead rates can vary slightly year-to-year and the current overhead rate is 26.5%. Per the ALA policy outlined in the ACRL Guide to Policies and Procedures, "Revenues from registration fees are assessed at 100% (which includes the ACRL Conference) of the ALA overhead composite rate. ACRL pricing of revenue producing activities must incorporate the cost of these charges." and, "overhead will be assessed at 50% of the ALA composite rate on revenue from net sales of materials, subscriptions, advertising (except in those publications which are provided to division members as a prerequisite of membership, including those that are reformatted, and other miscellaneous fees." Choice currently pays 50% of the overhead rate, and with this rate for FY21, Choice has budgeted a net revenue of (\$32,324). It is also important to note that in addition to the overhead Choice pays ALA, Choice also assumes all expenses for its own building, equipment, technology, and office expenses.

Figure 3 shows ACRL Conference revenue trends. Gross revenues and attendance has increased up until FY17, and *net* revenues, which take into consideration the expenses for both years of the two-year conference cycle, fluctuate, having declined from a high of \$642,298 for the 2005 Conference in Minneapolis to \$348,773 for the 2003 Conference in Charlotte, then increased to \$597,621 for the 2015 Conference in Portland, and decreased back to \$475,320 for the 2017 Conference in Baltimore and dropped again to \$254,449 for the 2019 Conference in Cleveland. The net of the 2017 Conference was 17% of conference revenues. Future conference budgets should consider budgeting for net revenues of at least 10-15% of total revenues to ensure a steady income stream. ACRL has been fortunate to routinely exceed budgeted revenue targets and hold the line on costs, which has led to our healthy net revenues, but as we look to budget for future conferences, it may be prudent to increase our targeted net.

Figure 4 demonstrates the fluctuations of publishing revenues. Historically, subscription and ad revenues covered all publication expenses and also subsidized member programs. With the move to Open Access and decline in subscriptions *C&RL* and *C&RL News* switched to needing a subsidy from member dues. *C&RL* will continue to need subsidies from other revenue streams, as its online ad revenue does not generate enough income to fully support

the open access digital publication. By 2012, *C&RL News* had boosted its revenues with new advertising opportunities, such as ACRL Delivers and ACRL Update, and saw an increase in classified ad revenues, returning the *C&RL News* project to one with positive net revenues. In FY18, we reconsidered which advertising we were paying ALA overhead on since “advertising in journals that are perquisites of membership are overhead-exempt” but other advertising revenue is not. Since more of ACRL’s advertising now appears in various digital newsletters, etc., we reclassified that revenue as being subject to overhead, which made the *C&RL News* a deficit budget for the first time since 2010. For FY21, we are budgeting for a modest positive net revenue for *C&RL News*, despite the fact that we will continue to account for most of the advertising revenue at the full overhead rate.

Figure 5 shows membership dues revenues for the past ten years. The positive effect of the dues increase, approved in 2005 is quite evident. That dues increase also created a new member rate for students, which the Board reduced to \$5 effective with FY18; with that reduction we have seen a 67.9% increase in student members since August 2017. Currently 10.8% or 1,053 ACRL members are joining at the student rate. Of concern is the fact that, although small, regular dues increases have stabilized dues revenue, ACRL membership continues to decline. We will continue to work to articulate ACRL’s value proposition in a way that resonates with potential members and builds on ALA’s recruitment of academic and research librarians. In FY20, ALA hired a new membership director, and has restructured its membership offices to form one unit: Member Relations & Services (MRS), which will focus on providing services to both members and customers, and building relationships and articulating value propositions to drive membership for ALA. ACRL is eager to work with ALA MRS to explore joint recruitment and retention opportunities.

Figure 6 shows the comparison of revenues/expenses by the three major categories for the last 5 years. The charts show the increasing dependence on net revenues from ACRL’s educational programs, especially the ACRL Conference, to support the organization.

Choice FY21 Budget Overview:

For fiscal 2021 we have budgeted revenues of \$2,513,535 on expenses of \$2,545,859¹, for net operating income of -\$32,324.

Table 1: Choice Publishing Unit FY21 Overview

	FY21B	FY20B	FY21B v FY20B	FY19	FY21B v FY19
TOTAL REVENUES	2,513,535	2,645,630	(132,095)	2,520,864	(7,329)
TOTAL EXPENSES	2,545,859	2,654,851	108,992	2,698,854	152,995
NET REVENUES	(32,324)	(9,220)	(23,103)	(177,990)	145,666

Revenue

Subscriptions. Despite the introduction of a new subscription product, *ccAdvisor*, in the fall of 2017, subscription revenue has fallen from 53% of unit revenues five years ago to 50% for the FY21 budget. For FY21, we have budgeted for subscription revenues of \$1.263K, a 3% decline from FY19.

Table 2: Subscriptions

		FY21B	FY20B	FY21B v FY20B	FY19	FY21B v FY19
SUBSCRIPTIONS						
3900	4110 <i>Choice</i> magazine	347,724	386,360	(38,636)	387,925	(40,201)
3901	4110 <i>Reviews on Cards</i>	86,073	90,603	(4,531)	92,677	(6,604)
	Subtotal: <i>Choice</i> Print	433,797	476,963	(43,166)	480,602	(46,805)
3913	4110 <i>Choice Reviews</i>	651,630	664,514	(12,884)	651,630	0
	Subtotal: All <i>Choice</i>	1,085,427	1,141,477	(56,050)	1,132,232	(46,805)
3905	4110 <i>Resources for College Libraries</i>	140,000	147,125	(7,125)	132,798	7,202
3918	4110 <i>ccAdvisor</i> (Choice)	37,500	37,500	0	41,100	(3,600)
	4110 TOTAL SUBSCRIPTIONS	1,262,927	1,326,102	(63,175)	1,306,130	(43,203)

Choice “Core” Publications

The traditional core of Choice revenue derived from publication of our reviews in three formats—as a digital database, a print magazine, and a card deck. It is scarcely necessary to rehearse here the ongoing pivot away from the use of reviews in the collection development process, but suffice it to say that while the FY20 budget optimistically looked to hold print (magazine and cards) subscription revenue level to FY19 and even contemplated a modest increase in digital (*Choice Reviews*) revenue, for FY21 we have bowed to the inevitable and brought our print (magazine and cards) estimates down some 10% below FY19 and kept digital revenue flat. Overall, at \$1,085,427, subscription revenue from all three Choice sources is budgeted to end the year some 4% to 5% below both FY19 and FY20B, as shown in Table 2, above.

Resources for College Libraries

As recently as FY15 RCL was available in a bundled package with ProQuest’s Bowker Book Analysis System (BBAS), but with what was described to us that year as the decommissioning of that product, RCL revenues, deprived of the bundled offer, fell by some \$50K. Then this past year ProQuest informed us that while they had indeed stopped accepting any new subscriptions to BBAS, they had maintained a legacy version for existing customers. At the same time, they announced that they were contemplating a revival of the product and enlisted our aid in determining the level of interest among librarians. The usual inconclusive surveys were done. As of this writing it remains unclear as to ProQuest’s strategic priorities and the extent to which—and when—it might be willing to invest in this venture, but the promised upgrades, including a renewal of content and marketing ties between BBAS and RCL, are up for discussion again this month. Should the revived product be reintroduced to the market, we might see growth in RCL revenues, but until we have more information, it seems prudent to

¹ Salaries and benefits are autocalculated by the ALA accounting system. Expense figures reported in this document depend on internal Choice accounting tools and may vary from the final numbers.

hold our expectations in check. We have thus budgeted subscription revenue of \$140,000 for FY21, roughly level with recent receipts.

CC Advisor

ccAdvisor, our collaboration with The Charleston Company, launched at the very beginning of FY18 and almost immediately garnered a consortial subscription for the ~215 member libraries in the Center for Research Libraries (CRL). Now in its third year, that subscription brings us around \$57K annually, and its renewal has been factored into the FY21 budget. Beyond this one large account, however, growth has been slow, leading to our decision this past spring to turn sales responsibility for the product over to the large and experienced EBSCO sales force. To date, they too have had only modest success, garnering only three to four new subscriptions per month. As a result, we are budgeting for total subscription revenue roughly level with last year, some \$75K, half of which is shared with The Charleston Company, as are all project-related expenses.

Advertising and Sponsored Content. With only half of Choice revenues coming from libraries (in the form of subscriptions), we are aggressively pursuing other sources of income. Replacing this lost subscription revenue has been a challenge, but we have persevered by developing a more diverse suite of opportunities for our advertisers and sponsors. Far from the situation at the beginning of the previous decade, when advertising choices centered around print ads in the magazine, we now offer a wide range of formats and platforms, including sponsored webinars, podcasts, white papers, newsletters, and eblasts, in addition to traditional print and digital advertising. For FY21, these will account for roughly a quarter of Choice total revenue, up from only 18% five years ago.

Table 3: Advertising and Sponsored Content

			FY21B	FY20B	FY21B v FY20B	FY19	FY21B v FY19
ADVERTISING & SPONSORED CONTENT							
3907		Choice magazine net	238,750	286,500	(47,750)	258,286	(19,536)
3913		Choice Reviews net (see Note 2)	28,650	28,650	0	141,368	(112,718)
3914		Choice content marketing net	238,750	222,038	16,713	48,395	225,924
3918		ccAdvisor net	9,550	11,938	(2,388)	12,179	(2,629)
3909		Webinars net	131,909	152,203	(20,294)	138,882	(13,416)
		TOTAL ADVERTISING & SPONSORED CONTENT	647,609	701,328	(53,719)	599,110	48,499

Webinars

The Choice-ACRL sponsored webinars continue to impress us with their vitality, with one of our webinars this past year garnering close to 4,000 (!) registrants. FY19 gross sales were in the neighborhood of \$162K, and we have budgeted for a similar amount in FY21. Under the terms of our agreement with ACRL, this will be split 85%/15% in our favor, generating net revenue, after the split and after sales commissions, of \$138K.

Podcasts

During FY18 Choice launched a podcast program, The Authority File, featuring author interviews and conversations with library leaders. Now entering its third year, the program continues to grow. FY19 total listenership (downloads and streams) was 62% higher than the previous year, and during the first four months of this fiscal year, Authority File episodes were listened to some 13,000 times, up an additional 61% over this time last year. Bolstered by this success, we are now planning to add a new podcast series (name to be determined) featuring in-depth conversations about contemporary trends, best practices, and case studies important to the academic community. Unlike The Authority File's guest Q&A format, the new series uses a multi-episode narrative format to showcase innovative programs, advocacy, and community connections that librarians and their institutional partners are developing.

This year's gross podcast revenues are up 40% year-over-year, and future bookings have already topped our annual budget for FY20. In light of this, we are budgeting, conservatively, for \$30,000 in gross receipts for FY21, but with the expectation that we shall top this figure.

White Papers

To date we have published five white papers, the first four of which have been downloaded over 1,000 times each. (The fifth paper, Carol Tenopir's report on the current status of RDS in academic libraries, launched only a few weeks ago.) Potential underwriters are beginning to take notice, and so once again we have budgeted for two white papers at an estimated \$20,000 each.

Traditional Print and Digital Advertising

Given the very narrow range of our current advertisers, and with industry consolidations reducing their number, advertising and sponsored content has proved to be something of a zero-sum game for Choice. The "losers" in this game are traditional print ("space") and digital (banner) advertising, which in FY19 accounted for only about 44% of Choice advertising and sponsored content revenue, compared to a hefty 88% in FY13. It takes no stretch of the imagination to see why advertisers would not prefer the closer relationship with their customers afforded by platforms such as webinars and podcasts. Magazine advertising revenue fell dramatically in FY19, and based on our sales year to date, we do not see the hoped-for rebound. FY21 magazine revenue is thus budgeted flat to FY19. Similarly, banner advertising, which never enjoyed widespread approval (sic), has not grown in three years and is budgeted to remain at FY19 levels for FY21.²

Royalties. Licensing has proved a durable, if vulnerable, source of income for Choice. *Durable* in the sense that royalties typically come in the form of multiyear licenses representing recurring and thus highly predictable income; *vulnerable* inasmuch as periodic license renewals present opportunities for licensees to undertake disciplined ROI analyses and to demand—all too often—a lower license fee. That said, since the loss of the \$108K license for RCL content in Intota in FY17, licensing revenues have held steady in the neighborhood of \$520K, and we expect no major surprises in FY21.

			FY21B	FY20B	FY21B v FY20B	FY19	FY21B v FY19
ROYALTIES							
3900	4421	Choice (CCC, reprints, etc.)	1,300	1,000	300	1,370	(70)
3902	4421	Choice reviews	507,699	510,200	(2,501)	513,321	(5,622)
3905	4421	Resources for College Libraries	10,000	8,000	2,000	7,000	8,630
TOTAL ROYALTIES			518,999	519,200	(201)	521,691	5,678

Table 4: Royalties

Expenses

In FY13, Choice staff comprised nineteen employees, three editors working as outside contractors, and two freelance administrative personnel, for a total of twenty-four staffers. Over the past six years we have reconfigured our staff, until today we stand at nineteen employees and one open position, soon to be filled, for a total of twenty staffers. Payroll has gone up as contractors were converted to full-time employees and with COL adjustments, but our "outside services" expenses, where our temps and contract workers were formerly charged, has fallen by about \$300,000 during this same period. Overall, we are doing more with fewer people, so much so that the combined cost of staff services has risen by only 5% in the last six years.

² Prior to this year, advertising revenues for *Choice Reviews* included revenue from eblasts and newsletters, properties that share little in common with *Choice Reviews* except for the fact that both are "digital." To eliminate this historical anachronism and provide a better basis for analyzing our digital revenues, beginning in FY20 newsletters and eblasts have been moved to project 3914, Content Marketing. As a result, year-over-year comparisons of ad revenue for *Choice Reviews* prior to FY20 are no longer valid.

Table 5: Payroll and Outside Services Charges, FY13-19³

	FY19	FY18	FY17	FY16	FY15	FY14	FY13
Payroll and Related Expenses	1,665,237	1,618,841	1,586,901	1,380,512	1,388,005	1,412,541	1,286,139
Outside Services	126,324	135,658	271,623	365,043	356,501	317,121	420,770
	1,791,561	1,754,499	1,858,524	1,745,555	1,744,506	1,729,662	1,706,909

As Table 6, below, shows, these same economies are being practiced elsewhere at Choice, with direct expenses slated to come in \$146K and \$87K below FY19 and FY20B, respectively. Publication-related expenses are level with FY19 after increasing in FY20 to pay for the Choice360 rebuild. Operating costs are down largely through the retirement of capital expenses for the creation of Choice Connect, our back-end database and authoring tool, and reduced depreciation costs for the relaunch of Choice Reviews, which is nearing the end of its five-year depreciation schedule.

Overall, we have been quite successful at holding direct spending virtually flat over the past five years. In the years between FY15 and FY19, total expenses fell by \$450K and are budgeted to decrease an additional \$150K through the end of FY21. If these figures hold, they will represent a compound annual growth rate (CAGR) of -3.5%, a remarkable achievement even in these times of low inflation.

Table 6: Expenses

		FY21B	FY20B	FY21B v FY20B	FY19	FY21B v FY19
EXPENSES						
	Payroll and Related Expenses	1,648,951	1,618,065	(30,885)	1,665,237	16,286
	Outside Services	66,831	65,650	(1,181)	101,658	34,827
	Travel and Related Expenses	34,025	36,150	2,125	41,543	7,518
	Meetings and Conferences	16,350	12,600	(3,750)	11,771	(4,579)
	Publication-related Expenses	260,845	348,782	87,937	260,373	(472)
	Operating Expenses	216,228	248,967	32,739	308,930	92,702
	Subtotal Direct Expenses	2,243,230	2,330,215	86,985	2,389,512	146,282
						0
	Subtotal Indirect Expenses (IUTs)	(59,050)	(55,135)	3,915	(63,083)	(4,033)
						0
	IUT/Overhead	333,043	350,546	17,503	334,014	971
	IUT/Allocations (Liberty Square)	29,225	29,225	0	38,411	9,186
	UBIT	0	0	0	0	0
	Subtotal Overhead	362,268	379,771	17,503	372,425	10,157
						0
	TOTAL EXPENSES	2,546,448	2,654,851	108,403	2,698,854	152,406

In FY21, Choice will deliver \$330K to the ALA general fund, while at the same time paying all costs associated with its offices in Middletown, Connecticut. These include amortization of the loan, maintenance and upkeep, equipment, utilities, parking, and our own IT department. In fiscal 2019, these costs came to just under \$300K.

³ The Outside Services expenses shown here are for temporary and professional services only. Not included are bank charges, equipment, and repairs, also categorized under Outside Services in ALA accounting. Prior to FY19, RCL editorial reimbursement was counted as revenue. For FY19, the reimbursement was reclassified as a (negative) expense in Outside Services, thus making expenses seem lower than in previous years. To facilitate a valid comparison with previous years, in this Table 5 the reimbursement has been “added back” to Outside Services for FY19.

	A	S	T	U	V	W	X	Y
1	1/8/2020 15:14	FY2015	FY2016	FY2017	FY2018	FY2019	2020	2021
2	Sources of Revenue	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
3	ACRL Historical Executive Summary							
4								
5								
6	BEGINNING RESERVE LEVELS:							
7	Reserve Sept. 1: Op. Reserve Fund	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583
8	Reserve Sept. 1: LTI Fund	\$3,040,256	\$3,127,525	\$3,567,882	\$4,180,025	\$4,956,786	\$4,954,515	\$5,203,665
9	Reserve Sept. 1: CHOICE Op. Reserve Fund	\$3,017,507	\$2,884,451	\$2,648,059	\$2,533,295	\$2,926,294	\$2,571,979	\$2,562,758
10	Reserve Sept. 1: CHOICE LTI Fund	\$895,640	\$848,318	\$849,196	\$880,574	\$572,349	\$538,536	\$506,051
11								
12	Subtotal	\$11,278,109	\$11,862,409	\$11,454,522	\$12,281,840	\$11,885,689	\$11,376,854	\$10,661,057
13								
14	MEMBERSHIP DUES AND OTHER					ACTUAL		
15	Dues	\$654,494	\$638,368	\$638,573	\$609,906	\$598,848	\$611,284	\$617,203
16	Standards, Licensing Fees	\$21,694	\$90,859	\$84,152	\$2,704	\$38,714	\$14,000	\$11,700
17	Advisory	\$0	\$0	\$0	\$27,050	\$33,490	\$88,500	\$88,500
18	Misc. Donations	\$87,269	\$1,000	\$3,500	\$0	\$0	\$0	\$0
19	Awards	\$14,200	\$16,300	\$16,300	\$17,450	\$20,750	\$16,600	\$19,600
20	Special Events	\$18,210	\$20,966	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125
21	Diversity Alliance	\$0	\$0	\$17,450	\$25,500	\$29,930	\$24,000	\$27,090
22	Project Outcome	\$0	\$0	\$0	\$0	\$37,250	\$0	\$5,850
23	Subtotal	\$795,867	\$767,493	\$781,704	\$713,892	\$793,870	\$769,509	\$785,068
24	PUBLICATIONS							
25	CHOICE	\$3,017,391	\$2,892,974	\$2,940,494	\$2,813,283	\$2,520,863	\$2,645,629	\$2,679,271
26	C&RL	\$19,060	\$17,531	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
27	C&RL News	\$585,773	\$523,076	\$648,554	\$569,964	\$613,958	\$564,657	\$560,932
28	RBIM	\$39,923	\$37,831	\$34,661	\$22,871	\$29,870	\$27,373	\$26,907
29	Nonperiodical Publications	\$313,551	\$374,752	\$288,126	\$388,475	\$338,897	\$379,380	\$323,146
30	Library Statistics	\$103,934	\$113,360	\$129,540	\$116,797	\$123,554	\$157,809	\$152,279
31	Applied Research (REAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32								
33	Subtotal	\$4,079,632	\$3,959,524	\$4,062,517	\$3,926,148	\$3,643,197	\$3,791,048	\$3,758,235
34								
35	EDUCATION							
36	Institutes & Liscensed Workshops	\$321,036	\$344,038	\$277,048	\$421,728	\$308,921	\$355,624	\$368,450
37	ACRL Conference	\$2,670,947	(\$23,000)	\$2,815,296	\$36,635	\$2,549,663	(\$24,000)	\$2,571,251
38	Preconferences & RBMS Conference	\$264,380	\$281,374	\$238,601	\$265,297	\$223,245	\$218,895	\$218,260
39	Annual Conference & MW Programs	\$17,400	\$15,200	\$16,300	\$19,350	\$14,000	\$16,000	\$16,000
40	Web-CE	\$150,413	\$164,808	\$118,027	\$121,416	\$103,698	\$90,570	\$76,178
41								
42	Subtotal	\$3,424,176	\$782,420	\$3,465,272	\$864,426	\$3,199,528	\$657,089	\$3,250,139
43								
44	FUNDED PROJECTS							
45	IMLS Grant (47) - Restricted	\$91,920	\$8,587	\$0	\$0	\$0	\$0	\$0
46	IMLS Grant - Cost Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47								
48	SPECIAL PROGRAMS							
49	Friends of ACRL-Restricted	\$35,677	\$38	\$66,070	(\$9,737)	\$0	\$30,640	\$30,640
50	Friends of ACRL-Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51								
52	TOTAL REVENUE	\$8,299,675	\$5,509,437	\$8,309,493	\$5,504,466	\$7,636,595	\$5,217,646	\$7,793,442
53	CHOICE Revenue	\$3,017,391	\$2,892,974	\$2,940,494	\$2,813,283	\$2,520,863	\$2,645,629	\$2,679,271
54								
55	TOTAL REV. W/O CHOICE	\$5,282,284	\$2,616,463	\$5,368,999	\$2,691,183	\$5,115,731	\$2,572,017	\$5,114,171
56								
57								
58	ACRL Conference Revenue	\$2,670,947	(\$23,000)	\$2,815,296	\$36,635	\$2,549,663	(\$24,000)	\$2,571,251
59	Total Rev. w/o ACRL Conference	\$2,611,337	\$2,639,463	\$2,553,704	\$2,654,548	\$2,566,068	\$2,596,017	\$7,685,422

	A	S	T	U	V	W	X	Y
60		FY 2015	FY2016	FY2017	FY2018	FY2019	2020	2021
61	OBJECT OF EXPENSE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
62								
63	MEMBERSHIP ACTIVITIES							
64	Membership Services*	\$185,781	\$178,523	\$157,152	\$200,336	\$49,671	(\$34,945)	\$52,604
65	Exec. Cttee. & Board	\$194,933	\$215,838	\$190,578	\$212,181	\$232,282	\$220,391	\$200,288
66	Advisory	\$77,494	\$58,191	\$111,170	\$100,632	\$60,706	\$81,226	\$86,163
67	Standards Distribution	\$5,429	\$13,059	\$10,190	\$15,293	\$8,592	\$13,569	\$5,150
68	Discussion Groups	\$0	0	\$0	\$0	\$0	\$0	\$0
69	Awards	\$36,752	\$43,133	\$38,163	\$47,571	\$48,676	\$47,490	\$51,227
70	Chapters	\$23,079	\$16,278	\$10,417	\$27,541	\$18,636	\$31,943	\$21,754
71	Committees	\$132,232	\$125,106	\$109,318	\$153,752	\$134,130	\$158,862	\$137,428
72	Sections	\$88,182	\$123,051	\$94,308	\$128,865	\$117,292	\$130,338	\$122,891
73	C&RL Over Revenue	\$43,871	\$48,271	\$44,455	(\$38,594)	\$32,209	\$41,100	\$37,606
74	C&RL News Over Revenue	\$0	\$0	\$0	\$82,825	\$0	\$18,931	\$0
75	Liaisons to Higher Ed. Organizations	\$47,059	\$59,040	\$51,730	\$43,951	\$41,205	\$55,009	\$42,967
76	Special Events	\$27,256	\$23,167	\$32,306	\$36,513	\$40,849	\$22,508	\$21,635
77	Information Literacy	\$45,090	\$69,517	\$51,071	\$37,333	\$44,503	\$15,510	\$20,533
78	Scholarly Communications	\$58,245	\$89,076	\$71,476	\$119,856	\$155,076	\$138,426	\$131,180
79	Value of Academic Libraries	\$18,687	\$109,902	\$109,776	\$118,069	\$57,851	\$97,154	\$69,907
80	Government Relations	\$26,282	\$23,139	\$36,459	\$56,668	\$42,629	\$52,694	\$38,032
81	Scholarships	\$77,595	\$27,315	\$81,270	\$40,845	\$82,580	\$43,000	\$102,000
82	Annual Conference Programs	\$52,767	\$42,725	\$43,920	\$35,012	\$41,123	\$57,992	\$64,870
83	New Roles & Changing Landscapes	\$0	\$0	\$0	\$13,896	\$7,236	\$18,226	\$9,759
84	Diversity Alliance	\$0	\$0	\$16,429	\$32,770	\$42,920	\$65,878	\$56,615
85	Project Outcome	\$0	\$0	\$0	\$49,690	\$247,565	\$206,697	\$88,102
86	Subtotal	\$1,140,734	\$1,265,331	\$1,260,188	\$1,515,005	\$1,505,733	\$1,481,999	\$1,360,711
87								
89	SPECIAL PROJECTS							
92	Friends of ACRL-Restricted	\$0	\$38	\$66,070	(\$9,737)	\$67,820	\$0	\$60,000
93	Friends of ACRL-Operating	\$84,180	\$36,380	\$60,245	\$65,357	\$129,998	\$54,952	\$132,429
94								
95	Subtotal	\$84,180	\$36,418	\$126,315	\$55,620	\$197,818	\$54,952	\$192,429
96								
97	PUBLICATIONS							
98	CHOICE	\$3,150,447	\$3,129,366	\$3,055,258	\$2,945,284	\$2,698,854	\$2,654,850	\$2,668,331
99	C&RL	\$19,060	\$17,531	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
100	C&RL News	\$446,431	\$424,675	\$429,039	\$404,314	\$550,606	\$564,657	\$553,371
101	RBM	\$32,739	\$36,592	\$32,744	\$28,477	\$19,622	\$22,566	\$19,897
102	Nonperiodical Publications	\$259,236	\$289,149	\$256,695	\$330,329	\$223,970	\$334,923	\$278,252
103	Library Statistics	\$86,501	\$85,675	\$82,569	\$70,310	\$147,932	\$94,895	\$105,789
104	Applied Research (REAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105								
106	Subtotal	\$3,994,414	\$3,982,988	\$3,877,448	\$3,793,472	\$3,657,038	\$3,688,091	\$3,641,340
107								
108	EDUCATION							
109	Institutes & Liscensed Workshops	\$281,964	\$317,591	\$279,929	\$222,813	\$293,394	\$343,682	\$342,281
110	ACRL Conference	\$1,909,873	\$214,672	\$2,166,094	\$238,096	\$2,093,753	\$298,286	\$2,228,538
111	Preconferences & RBMS Conference	\$248,583	\$199,903	\$179,508	\$243,900	\$203,473	\$208,690	\$206,731
112	Web-CE	\$65,714	\$90,401	\$51,415	\$76,078	\$49,631	\$74,408	\$55,693
113								
114	Subtotal	\$2,506,134	\$822,567	\$2,676,945	\$780,887	\$2,640,251	\$925,066	\$2,833,243
115								
116	FUNDED PROJECTS							
117	IMLS Grant Cost Share (12) - Operating	\$29,849	\$1,293	\$870	\$0	\$0	\$0	\$0
118								
119	IMLS Grant (47) - Restricted	\$91,920	\$8,587	\$0	\$0	\$0	\$0	\$0
120	Unallocated Admin					\$0		
121	TOTAL EXPENSES	\$7,755,311	\$6,108,559	\$7,875,696	\$6,154,721	\$7,933,021	\$6,150,108	\$7,967,723
122	CHOICE EXPENSES	\$3,150,447	\$3,129,366	\$3,055,258	\$2,945,284	\$2,698,854	\$2,654,850	\$2,668,331
123								
124	TOTAL EXP. w/o CHOICE	\$4,604,875	\$2,979,193	\$4,820,438	\$3,423,870	\$5,234,168	\$3,495,258	\$5,299,392
125								
126	TOTAL EXP. w/o CHOICE or ACRL Conference	\$2,727,689	\$2,764,521	\$2,654,344	\$3,185,774	\$3,140,414	\$3,196,971	\$3,070,854

	A	S	T	U	V	W	X	Y
127		FY 2015	FY2016	FY2017	FY2018	FY2019	2020	2021
128		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
129								
130	Net w/o CHOICE	\$677,409	(\$362,730)	\$548,561	(\$732,687)	(\$118,436)	(\$923,241)	(\$185,221)
131	CHOICE Net	(\$133,056)	(\$236,392)	(\$114,764)	(\$132,001)	(\$177,990)	(\$9,221)	\$10,940
132	Transfer CHOICE LTI to ACRL LTI; FY19: Open							
132	Choice Write Down	\$0	\$0	\$0	\$350,000	(\$176,324)	\$0	\$0
133	Transfer ACRL Operating to CHOICE for OER	\$0	\$0	\$0	\$525,000	\$0	\$0	\$0
134	CHOICE Ending Operating Balance	\$2,884,451	\$2,648,937	\$2,533,295	\$2,926,294	\$2,571,979	\$2,562,758	\$2,573,698
135								
136		\$0	\$0					
137	Ending ACRL oper. reserve balance	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583	\$2,203,362
138	Mandated Operating Reserve	\$829,968	\$863,292	\$886,316	\$933,236	\$989,273	\$1,028,604	\$1,060,858
139								
140	Added to/Transferred from ACRL LTI Fund from							
140	Operating	\$150,000	\$250,000	\$250,000	\$0	(\$125,000)	\$0	\$0
141	Interest, Gains, Losses for ACRL LTI	(\$62,733)	\$190,358	\$362,143	\$426,761	\$122,730	\$249,151	\$286,202
142	Interest, Gains, Losses for CHOICE LTI	(\$47,322)	\$878	\$31,378	\$41,774	\$9,027	\$10,355	\$27,833
143	ACRL LTI Ending Balance	\$3,127,523	\$3,567,883	\$4,180,025	\$4,956,786	\$4,954,515	\$5,203,665	\$5,489,866
144	CHOICE LTI Ending Balance	\$848,318	\$849,196	\$880,574	\$572,349	\$538,536	\$506,051	\$533,883
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1	1/8/2020 15:14		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	2021
2	ACRL Historical Executive Summary		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
55	ENABLING PROGRAMS & SERVICES								
56	Member Engagement								
57	** Membership -3200	Revenue	\$646,245	\$638,265	\$638,573	\$609,906	\$598,848	\$611,284	\$617,203
58		Expense	\$185,781	\$178,523	\$157,152	\$200,336	\$49,671	(\$34,945)	\$52,604
59		Net	\$460,464	\$459,742	\$481,421	\$409,570	\$549,177	\$646,229	\$564,599
60	Board/Exec. Cttee. -3201	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61		Expense	\$194,933	\$215,838	\$190,578	\$212,181	\$232,282	\$220,391	\$200,288
62		Net	(\$194,933)	(\$215,838)	(\$190,578)	(\$212,181)	(\$232,282)	(\$220,391)	(\$200,288)
63	Advisory Services -3203	Revenue	\$86,269	\$72,425	\$82,350	\$27,050	\$33,490	\$88,500	\$88,500
64		Expense	\$77,494	\$58,191	\$111,170	\$100,632	\$60,706	\$81,226	\$86,163
65		Net	\$8,775	\$14,234	(\$28,820)	(\$73,582)	(\$27,216)	\$7,274	\$2,337
66	Awards -3206	Revenue	\$14,200	\$16,300	\$16,300	\$17,450	\$20,750	\$19,600	\$19,600
67		Expense	\$36,752	\$43,133	\$38,163	\$47,571	\$45,676	\$47,490	\$51,227
68		Net	(\$22,552)	(\$26,833)	(\$21,863)	(\$30,121)	(\$27,926)	(\$30,890)	(\$31,627)
69	Chapters -3207	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		Expense	\$23,079	\$16,278	\$10,417	\$27,541	\$18,636	\$31,943	\$21,754
71		Net	(\$23,079)	(\$16,278)	(\$10,417)	(\$27,541)	(\$18,636)	(\$31,943)	(\$21,754)
72	Committees -3250	Revenue	\$303	\$7	\$1,000	\$0	\$0	\$0	\$0
73		Expense	\$132,232	\$125,106	\$105,432	\$153,752	\$134,130	\$158,862	\$137,428
74		Net	(\$131,929)	(\$125,099)	(\$104,432)	(\$153,752)	(\$134,130)	(\$158,862)	(\$137,428)
75	Sections -3275	Revenue	\$8,946	\$596	\$2,500	\$3,550	\$0	\$0	\$0
76		Expense	\$88,182	\$123,051	\$94,308	\$128,865	\$117,292	\$130,338	\$122,891
77		Net	(\$79,236)	(\$122,455)	(\$91,808)	(\$125,315)	(\$117,292)	(\$130,338)	(\$122,891)
78	Equity, Diversity & Inc. -3402, 3838	Revenue	\$0	\$0	\$17,450	\$25,500	\$29,930	\$24,000	\$27,090
79		Expense	\$77,595	\$27,315	\$97,699	\$73,615	\$125,500	\$108,878	\$158,615
80		Net	(\$77,595)	(\$27,315)	(\$80,249)	(\$46,115)	(\$95,570)	(\$84,878)	(\$131,525)
81	Friends of ACRL -3831	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82		Expense	\$84,180	\$36,380	\$60,245	\$65,357	\$129,998	\$54,962	\$132,429
83		Net	(\$84,180)	(\$36,380)	(\$60,245)	(\$65,357)	(\$129,998)	(\$54,962)	(\$132,429)
84	Section Special Events -3833	Revenue	\$18,210	\$20,966	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125
85		Expense	\$27,256	\$23,167	\$32,306	\$36,513	\$40,849	\$22,508	\$21,635
86		Net	(\$9,046)	(\$2,201)	(\$10,577)	(\$5,231)	(\$5,962)	(\$7,383)	(\$6,510)
87	ACRL Excellence Fund -3837	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	Formerly used for Scholarships (moved to EDI)	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	Discussion Groups -3205	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	Section Newsletters -3309	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	Subtotal Revenues Member Engagement		\$759,973	\$748,559	\$779,902	\$714,738	\$717,905	\$755,509	\$767,518
100	Subtotal Expenses Member Engagement		\$890,732	\$846,982	\$897,470	\$1,046,363	\$957,740	\$821,643	\$985,034
101	Subtotal Net Member Engagement		(\$130,759)	(\$98,423)	(\$117,568)	(\$331,625)	(\$239,835)	(\$66,134)	(\$217,516)
102									

	A	B	G	H	I	J	K	L	M
1	1/8/2020 15:14		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	2021
2	ACRL Historical Executive Summary		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
103	Publications								
104	Trends & Statistics -3202	Revenue	\$103,934	\$113,360	\$129,540	\$116,797	\$123,554	\$157,809	\$152,279
105		Expense	\$86,501	\$85,675	\$82,569	\$70,310	\$147,932	\$94,895	\$105,789
106		Net	\$17,433	\$27,685	\$46,971	\$46,487	(\$24,378)	\$62,914	\$46,490
107	ACRL Standards -3204	Revenue	\$13,694	\$8,434	\$1,802	\$2,704	\$1,464	\$4,000	\$1,700
108		Expense	\$5,429	\$13,059	\$10,190	\$15,293	\$8,592	\$13,569	\$5,150
109		Net	\$8,265	(\$4,625)	(\$8,388)	(\$12,589)	(\$7,128)	(\$9,569)	(\$3,450)
110	C&RL - 3300	Revenue	\$19,060	\$17,531	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
111		Expense	\$62,931	\$65,802	\$65,598	\$53,352	\$48,263	\$57,300	\$53,306
112		Net	(\$43,871)	(\$48,271)	(\$44,456)	(\$38,594)	(\$32,209)	(\$41,100)	(\$37,606)
113	C&RL News - 3302	Revenue	\$595,773	\$523,076	\$648,554	\$569,964	\$613,958	\$564,657	\$560,932
114		Expense	\$446,431	\$424,675	\$429,039	\$487,139	\$550,606	\$583,588	\$553,371
115		Net	\$139,342	\$98,401	\$219,515	\$82,825	\$63,352	(\$18,931)	\$7,561
116	RBMS - 3303	Revenue	\$39,923	\$37,831	\$34,661	\$22,871	\$29,870	\$27,373	\$26,907
117		Expense	\$32,739	\$36,592	\$32,744	\$21,400	\$22,566	\$22,566	\$19,897
118		Net	\$7,184	\$1,239	\$1,917	\$1,471	\$10,248	\$4,807	\$7,010
119	Non-Periodical Pubs -3400	Revenue	\$313,551	\$374,752	\$288,126	\$388,475	\$338,897	\$379,380	\$323,146
120		Expense	\$259,236	\$289,149	\$256,695	\$330,329	\$223,970	\$334,923	\$278,252
121		Net	\$54,315	\$85,603	\$31,431	\$58,146	\$114,927	\$44,457	\$44,894
122	REAL - Applied Research - 3401	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	CHOICE -3900	Revenue	\$3,017,391	\$2,892,974	\$2,940,494	\$2,813,283	\$2,520,863	\$2,679,271	\$2,679,271
126		Expense	\$3,160,447	\$3,129,365	\$3,055,258	\$2,945,284	\$2,698,854	\$2,668,331	\$2,668,331
127		Net	(\$143,056)	(\$236,392)	(\$114,764)	(\$132,001)	(\$177,991)	\$10,940	\$10,940
128	Subtotal Revenues Publications		\$4,093,326	\$3,967,958	\$4,064,319	\$3,928,852	\$3,644,660	\$3,828,690	\$3,759,935
129	Subtotal Expenses Publications		\$4,043,714	\$4,044,318	\$3,932,093	\$3,923,107	\$3,697,839	\$3,775,172	\$3,684,096
130	Subtotal Net Publications		\$49,612	(\$76,360)	\$132,226	\$5,745	(\$53,179)	\$53,518	\$75,839
131									
132	Subtotal Rev Pub w/out CHOICE		\$1,075,935	\$1,074,984	\$1,123,825	\$1,115,569	\$1,123,797	\$1,149,419	\$1,080,664
133	Subtotal Exp Pub w/out CHOICE		\$893,267	\$914,952	\$876,835	\$977,823	\$998,985	\$1,106,841	\$1,015,765
134	Subtotal Net Pub w/out CHOICE		\$182,668	\$160,032	\$246,990	\$137,746	\$124,812	\$42,578	\$64,899
135									
136	Education								
137	RBMS Regional Workshops -3209	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138		Expense	\$0	\$0	(\$1)	\$0	\$0	\$0	\$0
139		Net	\$0	\$0	\$1	\$0	\$0	\$0	\$0
140	Web CE -3340***	Revenue	\$150,413	\$164,808	\$118,027	\$121,416	\$103,698	\$90,570	\$76,178
141		Expense	\$65,714	\$90,401	\$51,415	\$76,078	\$49,631	\$74,408	\$55,693
142		Net	\$84,699	\$74,407	\$66,612	\$45,338	\$54,067	\$16,162	\$20,485
143	Licensed Workshops -3341	Revenue			\$55,795	\$179,680	\$77,000	\$148,410	\$125,205
144		Expense			\$78,422	\$144,325	\$77,320	\$143,446	\$116,774
145		Net			(\$22,627)	\$35,355	(\$320)	\$4,964	\$8,431
146	Midwinter Workshops -3700	Revenue	\$13,275	\$0	\$0	\$0	\$0	\$0	\$0
147		Expense	\$17,901	\$0	\$0	\$0	\$0	\$0	\$0
148		Net	(\$4,626)	\$0	\$0	\$0	\$0	\$0	\$0
149	RBMS Conference -3800	Revenue	\$231,570	\$203,174	\$230,061	\$257,422	\$223,245	\$207,609	\$218,206
150		Expense	\$205,406	\$185,476	\$170,544	\$233,825	\$187,146	\$198,030	\$206,731
151		Net	\$26,164	\$17,698	\$59,517	\$23,597	\$36,099	\$9,579	\$11,529

	A	B	C	D	E	F
1	Budget Matrix for Operating Expenses	1/8/20 3:14 PM				
2	FY 2021 Budget					
3		PROPOSED ADJUSTMENTS	SALARIES	33.0%		
4	FY 2021 Budget	% BUDGETED	BUDGETED	BENEFITS	OPERATING	TOTAL
5	PROJECTS	FY 2021 Budget	FY 2021 Budget	FY 2021 Budget	EXP.ALL	
6						
7	3200 MEMBERSHIP	5.06%	\$58,349	\$19,255	\$3,001	\$80,605
8	3201 BOARD/EXEC. CTTE.	7.25%	\$83,496	\$27,554	\$4,294	\$115,344
9	3202 ACAD. LIB. STATISTICS	1.24%	\$14,274	\$4,710	\$734	\$19,718
10	3203 ADVISORY SERVICES	1.25%	\$14,403	\$4,753	\$741	\$19,897
11	3204 STANDARDS	0.18%	\$2,045	\$675	\$105	\$2,825
12	3206 AWARDS	2.10%	\$24,234	\$7,997	\$1,246	\$33,477
13	3207 CHAPTERS	0.79%	\$9,142	\$3,017	\$470	\$12,629
14	3250 COMMITTEES & INTEREST GROUPS	8.29%	\$95,521	\$31,522	\$4,913	\$131,956
15	3275 SECTIONS	5.66%	\$65,236	\$21,528	\$3,355	\$90,119
16	3300-1 C&RL	1.42%	\$16,385	\$5,407	\$843	\$22,635
17	3302 C&RL NEWS	13.88%	\$159,930	\$52,777	\$8,226	\$220,933
18	3303 RBM	0.22%	\$2,507	\$827	\$129	\$3,463
19	3340 WEB-BASED CE	1.50%	\$17,284	\$5,704	\$889	\$23,877
20	3341 LICENSED WORKSHOPS	2.50%	\$28,806	\$9,506	\$1,482	\$39,794
21	3400 NON PERIODICAL PUBS	7.80%	\$89,879	\$29,660	\$4,623	\$124,162
22	3402 DIVERSITY ALLIANCE	0.85%	\$9,841	\$3,248	\$506	\$13,595
23	3403 NEW ROLES	0.36%	\$4,169	\$1,376	\$214	\$5,759
24	3501 COUNCIL OF LIAISONS	0.77%	\$8,918	\$2,943	\$459	\$12,320
25	3702 SCHOLARLY COMMUNICATIONS	2.56%	\$29,497	\$9,734	\$1,517	\$40,748
26	3703 VAL INITIATIVE	2.35%	\$27,078	\$8,936	\$1,393	\$37,407
27	3704 GOVERNMENT RELATIONS	1.07%	\$12,322	\$4,066	\$634	\$17,022
28	3711 STUDENT LEARNING	0.45%	\$5,185	\$1,711	\$267	\$7,163
29	3712 PROJECT OUTCOME	0.82%	\$9,448	\$3,118	\$486	\$13,052
30	3800 RBMS CONFERENCE	3.25%	\$37,448	\$12,358	\$1,926	\$51,732
31	3801 ACRL 2023 CONFERENCE	1.88%	\$21,701	\$7,161	\$1,116	\$29,978
32	3808 ACRL 2021 CONFERENCE	15.00%	\$172,836	\$57,036	\$8,889	\$238,761
33	3811 PRECONFERENCES	0.00%	\$0	\$0	\$0	\$0
34	3830 IIL IMMERSION NATIONAL	1.58%	\$18,205	\$6,008	\$936	\$25,149
35	3831 FRIENDS OF ACRL	7.50%	\$86,436	\$28,524	\$4,446	\$119,406
36	3832 LEAD-TECH IMMERSION	0.00%	\$0	\$0	\$0	\$0
37	3833 SECTION SPECIAL EVENTS	0.47%	\$5,382	\$1,776	\$277	\$7,435
38	3834 IMMERSION LICENSING	0.00%	\$0	\$0	\$0	\$0
39	3835 ANNUAL CONFERENCE PROGRAMS	1.33%	\$15,325	\$5,057	\$788	\$21,170
40	3836 IIL IMMERSION ASSESSMENT PROG	0.00%	\$0	\$0	\$0	\$0
41	3900 CHOICE	0.60%	\$6,939	\$2,290	\$357	\$9,586
42						
43	TOTALS (down)	100.00%	\$1,152,221	\$380,234	\$59,262	\$1,591,717
44	TOTALS	100.00%	\$ 1,152,240	\$380,239	\$59,262	\$1,591,741
45	Variance due to Rounding				\$0	
46						
47	NOTE: Percentage allocations based on staff time studies from previous years.					

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT: GENERAL AND ADMINISTRATIVE								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
8	TOTAL								
9	EXPENSE								
10	5000	Salaries & Wages	(\$32,954)	(\$12,759)	(\$2,208)	(\$1,780)	(\$4,872)	\$9,341	\$6,939
11	5001	Temp Employees-In-House	\$6,315	\$3,236	\$2,180	\$0	\$2,195	\$2,500	\$2,500
12	5002	Overtime/Wages	\$5,675	\$3,668	\$0	\$1,780	\$2,607	\$2,875	\$2,875
13	5009	Accrued Vacation	\$0	\$0	0	\$0	\$0	\$0	0
14	5010	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$2,928	\$2,290
15	5016	Prof Memberships	\$1,710	\$1,405	\$2,052	\$3,022	\$1,094	\$2,480	\$2,000
16	5100	Temp Employee/Outside	\$6,704	\$0	\$0	\$0	\$0	\$0	\$0
17	5110	Professional Services	\$14,260	\$5,855	\$28	\$0	\$0	\$0	\$0
18	5122	Bank Service Fees	\$0	\$0	0	\$0	\$0	\$0	0
19	5140	Repairs/Maintenance	\$0	\$14	\$0	\$0	\$49	\$100	\$100
20	5150	Messenger Service	\$225	\$273	\$136	\$371	\$83	\$300	\$300
21	5210	Transportation	\$6,063	\$5,428	\$4,677	\$7,972	\$3,918	\$6,000	\$6,000
22	5212	Lodging & Meals	\$2,980	\$4,182	\$6,915	\$4,901	\$1,815	\$4,800	\$4,800
23	5214	Entertainment	\$0	\$0	\$0	\$0	\$128	\$0	0
24	5216	Business Meetings	\$1,662	\$1,661	\$1,019	\$826	\$420	\$1,000	\$750
25	5300	Facilities Rent	\$0	\$0	0	\$0	\$0	\$0	0
26	5301	Conference Equipment Rental	\$491	\$0	\$603	\$491	\$0	\$100	\$100
27	5302	Meal Functions	\$418	\$7,793	\$1,253	\$1,256	\$1,612	\$1,000	\$1,000
28	5303	Exhibits	\$68	\$0	\$0	\$0	\$0	\$0	\$0
29	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0
30	5306	Awards	\$0	\$0	\$0	\$0	\$0	\$0	0
31	5310	Computer Rental/Internet Co	\$0	\$0	\$0	\$0	\$0	\$0	0
32	5350	Program Allocation	\$603	\$0	\$0	\$0	(\$400)	\$0	\$0
33	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5402	Printing-O/S	\$1,892	\$1,900	\$2,224	\$852	\$1,512	\$2,000	\$1,600
35	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	\$0	0
36	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5410	Mail Service-O/S	\$0	\$0	\$225	\$0	\$0	\$0	0
38	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	0
40	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$345	\$0	0
41	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	0
42	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	5430	Web Operating Expenses	\$3,817	\$4,220	\$3,120	\$710	\$1,749	\$6,076	\$4,000
44	5431	Webinars/Webcasts/Web C	\$0	\$0	\$0	\$0	\$72	\$0	0
45	5030	Staff Recruitment/Relocation	\$0	\$431	\$712	\$0	\$0	\$0	\$0
46	5031	Staff Development	\$14,414	\$7,324	\$15,075	\$17,520	\$16,191	\$18,000	\$17,000
47	5500	Supplies/Operating	\$4,179	\$2,586	\$2,355	\$3,041	\$1,105	\$3,500	\$3,000
48	5501	Equipment/Software-Minor	\$1,272	\$2,957	\$3,098	\$2,239	\$6,831	\$3,000	\$7,717
49	5502	Ref Mats/Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	5520	Equipment Rental/Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	5522	Telephone & Fax/O/S	\$1,006	\$821	\$734	\$791	\$996	\$800	\$770
52	5523	Postage & E-Mail/O/S	\$0	\$33	\$10	\$1,759	\$603	\$100	\$1,000
53	5530	Depr/Furn & Equipment	\$0	\$0	\$0	\$0	(\$0)	\$1,000	\$1,000
54	5540	Royalty Expense	\$0	\$0	\$230	\$51	\$0	\$0	0
55	5560	Organization Support/Contrib	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
56	5599	Misc. Expense	(\$200,066)	(\$48,367)	(\$59,111)	(\$49,602)	(\$42,522)	(\$60,424)	(\$58,905)
57	5902	IUT-ITTS	\$0	\$0	0	\$0	\$0	\$0	0
58	5904	Transfer to/from Endowment	\$150,000	\$0	0	\$0	\$0	\$0	0
59	5905	IUT-Telephone	\$1,782	\$2,145	\$2,163	\$1,826	\$1,553	\$2,000	\$0
60	5909	IUT-Dist. Center	\$546	\$524	\$532	\$688	\$552	\$750	\$750
61	5910	IUT-Repro.	\$6,937	\$4,672	\$6,979	\$1,777	\$2,367	\$2,500	\$2,000
62	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	(\$12,726)	(\$9,586)
63	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	0
64	TOTAL DIRECT EXPENSES		(\$1)	\$2	\$1	\$0	\$0	\$0	\$0
65									
66	NET		\$0	\$0	\$0	\$0	(\$0)	\$0	\$0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	0000		
4		Project Name:	Administration		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8					
9			Total Revenues		0
10	5000	Salaries & Wages	Salaries: Memo only; will be allocated to programs at year end.	1,152,240	
11	5001	Temp Employees-In-House			
12	5002	Overtime/Wages	Anticipated overtime for ALA Conferences plus 15% benefits	2,875	
13	5010	Employee Benefits	Benefits of Line 5000 & 5002. Memo only: will be allocated to programs at year end.	380,239	
14	5000	Salaries & Wages	Portion of ACRL salaries allocated to CHOICE, @ % of total ACRL salaries listed in the salary matrix.		6,939
15	5001	Temp Employees-In-House	Interns/temporary employees in lieu of full time administrative assistant. (intern staffing @ 10 hours/week (\$14/hr) for 12 months = \$14,560)		2,500
16	5002	Overtime/Wages	Anticipated overtime for ALA Conferences plus 15% benefits		2,875
17	5010	Employee Benefits	Benefits of line 5000 for Choice supported portion based on time study		2,290
18	5016	Prof Memberships	ASAE (\$325) memberships for Exec. Director. Assn. Forum memberships for 6 exempt staff (\$175 ALA discounted rate), PCMA (\$360), MPI (\$370), AFP (\$370). Reduced based on past actuals.		2,000
19	5100	Temp Employee/Outside			0
20	5110	Professional Services	Contract support as needed.		0
21	5140	Repairs/Maintenance	Shared		100
22	5150	Messenger Service	Messenger service		300
23	5210	Transportation	Travel expenses for Executive Director to meet with non-liaison associations, potential donors, governmental agencies and to conduct association business (Choice site visits); 8 flights at (\$400) = 3,200 and local transportation \$100 each trip. \$2,300 for travel to IFLA. Staff travel for association business.		6,000
24	5212	Lodging & Meals	Lodging and meals for Executive Director when on business for association; 8 trips avg 1 night each (\$250 sleeping room, internet, taxes) and meals for Executive Director (\$50 per diem) 8 trips avg 2 days each. \$2,000 for IFLA attendance.		4,800
25	5216	Business Meetings	Business meetings and registration fees.		750
26	5301	Conference Equipment Rental	Conference equipment rental		100
27	5302	Meal Functions	Meal Functions - Group meals Executive Director hosts to conduct association business during travel.		1,000

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	0000		
4		Project Name:	Administration		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
	5402	Printing-O/S	Outside printing of ACRL letterhead, envelopes, business cards, etc. @ \$1,300		1,600
31			-Share of ACRL Briefing Book (1/3 of \$700)		
32	5404	Design Service-O/S	Design service		0
33	5411	Advertising/Space	Advertising/space for recruitment		0
34	5420	Copyright Fees	General Copyright Fees		0
	5430	Web Operating Expenses	Domain name fees for acrl.org and acrlg.xxx (\$300), bulk email provider (now provided by ALA), survey software subscription (SurveyMonkey or other, \$336), Skype (\$350/year). Zoom \$2184 for 12 months (Zoom Pro account at \$72 and Pro Webinar 1000 at \$2040).		4,000
35					
36	5030	Staff Recruitment/Relocation			0
	5031	Staff Development	Staff Development for area workshops and seminars; 1.5% of staff salaries and the \$10,000 extra per Executive Committee action to increase ways in which ACRL can reward staff performance. Reduced in this budget to base on historical actuals.		17,000
37					
	5500	Supplies/Operating	Supplies for the ACRL office. Includes computer supplies and paper, and specialized materials for office operations.		3,000
38					
	5501	Equipment/Software-Minor	Minor equipment and computer software costing. Est. financial software licenses: \$2,500. Volunteer system: \$1,500. Adobe Creative Cloud Suite: \$3717.		7,717
39					
	5502	Ref Matls/Periodicals	Reference materials and subscriptions to professional journals.		0
40					
41	5520	Equipment Rental/Lease			0
	5522	Telephone & Fax/O/S	Reimbursement for Remote Access at ALA MW & AC. MW: 3 staff * 35 = \$140. AC: 5 staff * 35 = \$210. ED cell reimbursement: 12 * 35 = \$420.		770
42					
43	5523	Postage & E-Mail/O/S	Postage		1,000
44	5530	Depr/Furn & Equipment	Depreciation		1,000
			From depr worksheet. Placeholder pending updates from ALA Finance.		
45					
	5560	Organization Support/Contrib.	ACRL contribution to the LTI fund: shown on Exec. Summary		
46					
	5599	Misc. Expense	Portion of ACRL operating expenses allocated to CHOICE at same % as salary matrix	357	-58,905
47					
			Reverse out charges to projects (memo includes CHOICE amount)	-59,262.00	
48					
49	5905	IUT-Telephone	IUT telephone; ALA moving to VoIP		0
50	5909	IUT-Dist. Center	IUT distribution		750
51	5910	IUT-Repro.	IUT reprographics		2,000
52	5941	IUT-CHOICE	Transfer from CHOICE		-9,586
53			Total Expenses		0
54			Net		0

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: MEMBERSHIP SERVICES & RECRUITMENT								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4000	Dues/Personal	\$642,750	\$634,905	\$635,258	\$606,636	\$595,758	\$532,441	\$539,013
9	4001	Dues/Organizational	\$0	\$0	\$0	\$0	\$0	\$75,660	\$75,175
10	4002	Dues-Special	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4003	Dues Life Members-C	\$3,375	\$3,240	\$3,195	\$3,150	\$2,985	\$3,063	\$2,910
12	4004	Dues-Cont. Members	\$120	\$120	\$120	\$120	\$105	\$120	\$105
13	4163	Advertising/Online	\$0	\$0	0	\$0	\$0	0	0
14	4610	Comm/Online Advertis	\$0	\$0	0	\$0	\$0	0	0
15	4490	Misc. Fees/Revenues	\$0	\$0	0	\$0	\$0	0	0
16	4429	Overhd-exempt Rev./D	\$0	\$0	0	\$0	\$0	0	0
17									
18	TOTAL		\$646,245	\$638,265	\$638,573	\$609,906	\$598,848	\$611,284	\$617,203
19									
20	EXPENSES								
21	5000	Salaries & Wages	\$48,692	\$71,141	\$47,110	\$57,764	\$59,484	\$62,273	\$58,349
22	5001	Temp Employees-In-H	\$0	\$0	\$0	\$0	\$0	0	0
23	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
24	5010	Employee Benefits	\$13,901	\$21,110	\$14,395	\$17,329	\$18,303	\$19,523	\$19,255
25	5110	Professional Services	\$45,510	\$33,569	\$43,429	\$54,740	\$24,222	\$5,000	\$21,800
26	5122	Bank Service Fees	\$13,688	\$13,708	\$15,624	\$13,420	\$14,383	\$12,226	\$17,899
27	5150	Messenger Service	\$0	\$0	0	\$0	\$0	0	0
28	5210	Transportation	\$0	\$0	0	\$0	\$12	0	0
29	5212	Lodging & Meals	\$0	\$0	0	\$0	\$777	0	0
30	5216	Business Meetings	\$0	\$0	0	\$0	\$0	0	0
31	5300	Facilities Rent	\$0	\$0	0	\$0	\$0	0	0
32	5301	Conference Equipmen	\$0	\$0	0	\$0	\$0	0	0
33	5302	Meal Functions	\$8,861	\$4,363	\$4,722	\$4,206	\$9,793	\$4,465	\$12,465
34	5303	Exhibits	\$0	\$0	0	\$0	\$0	0	0
35	5350	Program Allocation	\$32,723	\$20,130	\$20,352	\$37,605	\$37,594	\$10,000	\$47,000
36	5401	Typesetting/Comptn-O	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5402	Printing-O/S	\$5,731	\$5,880	\$4,421	\$3,703	\$4,764	\$4,500	\$4,500
38	5404	Design Service-O/S	0	\$0	0	\$0	\$0	0	0
39	5410	Mail Service-O/S	\$152	\$0	\$25	\$0	\$0	\$0	\$0
40	5430	Web Operating Expen	\$0	\$1,149	\$1,199	\$89	\$0	\$0	\$0
41	5500	Supplies/Operating	\$1,939	\$2,378	\$1,238	\$6,298	\$1,228	\$200	\$1,250
42	5501	Equipment/Software-M	\$0	\$0	\$0	\$1,693	\$25	\$0	\$0
43	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$550
44	5530	Depr/Furn & Equipmer	\$223	\$197	\$204	\$194	\$405	0	0
45	5560	Organization Support/O	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	5599	Misc. Expense	\$10,784	\$3,676	\$2,944	\$2,377	\$2,153	\$3,044	\$3,001
47	5902	IUT-ITTS	\$495	\$495	\$360	\$405	\$405	\$405	\$405
48	5904	Transfer to/from Endov	\$0	\$0	\$0	\$0	-\$125,000	-\$157,096	(\$135,000)
49	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	5909	IUT-Dist. Center	\$462	\$478	\$346	\$355	\$547	\$355	\$550
51	5910	IUT-Repro.	\$1,545	\$249	\$784	\$159	\$576	\$160	\$580
52	5999	IUT-Misc.	\$0	\$0	0	\$0	\$0	0	0
53									
54	TOTAL DIRECT EXPENSES		\$184,706	\$178,523	\$157,152	\$200,336	\$49,671	-\$34,945	\$52,604
55									
56	NET		\$461,539	\$459,742	\$481,421	\$409,570	\$549,177	\$646,229	\$564,599

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4000	Dues/Personal	<p>Personal memberships in August 2019 totalled 9,313 (excludes 206 non-dues paying members in FY19). As a non-conference year, FY20 personal membership is projected to decrease 3.5% from FY19 to 9,186 (of which 8,987 are paying members). Students represent 10.9% (980) of personal (paying) members and retired members represent 3.4% (306). Total cash receipts: $(7,701 \times \\$68 = \\$520,812) + (306 \times \\$44 = \\$13,816) + (980 \times \\$5 = \\$5,035) = \\$539,663$. This is the number used to calculate FY20 deferred revenue which appears in the first quarter of FY21. Four of the 12 months of 2020 are part of FY21 (Sept.-Dec.). Therefore, 95% of 4/12 of the 2020 dues are deferred in FY20 $(.335 \times \\$539,663) = \\$180,787$.</p>		\$539,013
9			<p>Personal memberships in FY2021 are expected to decrease over the FY19 level by 0.74% to 9,449 (of which 9,243 are paying members). Total cash receipts: $(8236 \times \\$68 = \\$560,048) + (314 \times \\$44 = \\$13,816) + (1007 \times \\$5 = \\$5,035) = \\$578,899$. Eight of the 12 months of 2021 are part of FY2022 (Jan.-Aug.). Therefore, 8/12 (or .667) of the 2021 dues are recognized in FY2021 (the rest, or 4/12 (or .333), is deferred: 8/12 of \$578,899 = \$386,126.</p>		
10			Reduce projected revenues by 5% to account for variance of when member dues are received		
11	4001	Dues/Organizational	<p>Organizational members for 2020 are expected to decline by 2.2% (6) from 2019 total $(624 \times \\$125 = \\$78,000)$. Four months (Sept.-Dec. 2020) are part of FY2021. 4/12 of $\\$78,000 = \\$25,974$.</p>		\$75,175
12			<p>Organizational members for 2021 are expected to decline by 1% (6) from 2020. Total cash receipts: $618 \times \\$125 = \\$77,250$. Eight of the 12 months of 2021 are part of FY21 (Jan.-Aug.). Therefore, 8/12 (or .667) of the dues are recognized in FY21 (the rest or 4/12 [or .333] are deferred to FY21) 8/12 of $\\$77,250 = \\$51,525$.</p>		
13			Org revenues minus 3% factor to account for varying renewal times = \$2,340		

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
14	4002	Dues-Special	Special Member Dues, based on 2019 actual		\$0
15	4003	Dues Life Members-Current	Life member dues revenues. In August 2021, life dues are expected to total \$2,910 which is a 2.5% decrease from FY19.		\$2,910
16	4004	Dues-Cont. Members & Div Trf	Continuing members dues revenues. In August 2021, continuing member dues are expected to total \$105 which no change from FY19.		\$105
17			Total Revenues		\$617,203

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
18	5000	Salaries & Wages	Salaries calculated % of ACRL total salaries detailed in the salary matrix		\$58,349
19	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$19,255
20	5110	Professional Services	Consultant costs: \$10,000 for focus groups at ACRL Conference; \$6,800 for Media Llama videos at 2021 ACRL Conference; \$5,000 for Feathr Pixel marketing at ACRL Conference (\$5,000 to be budgeted in 3801)		\$21,800
21	5122	Bank Service Fees	Bank service fees (2.9% of dues)		\$17,899
22	5302	Meal Functions	Member Leader Meal Functions—1/4 of MW and AC Leadership Council catering (1/4 of \$8929 x2 conferences) = \$4464; First-Time Attendee Orientation at ACRL 2021 (\$8,000)		\$12,465
23					
24	5350	Program Allocation	Strategic initiatives (\$25,000) Three Emerging Leader sponsorship (\$1,000 x 3 = \$3,000); Exhibits at Annual Conference only \$5,000 Support for 2 Spectrum Scholars (\$14,000).		\$47,000
25	5401	Typesetting/Comptn-O/S			\$0
26	5402	Printing-O/S	Outside printing of <i>C&RL News</i> wraps (new, reinstated, lapsing members); based on historical figures		\$4,500
27	5410	Mail Service-O/S	Mail service (based on FY19 actual)		\$0
28	5430	Web Operating Expenses			\$0
29	5500	Supplies/Operating	ACRL Conference supplies (based on FY19 actual)		\$1,250
30	5501	Equipment/Software-Minor	Adobe Connect & Zoom software annual subscription --in Project 0000.		\$0
31	5523	Postage & E-Mail/O/S	Postage (based on FY19 actual)		\$550

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
32	5560	Organization Support/Contrib.	Long-term investment fund interest (Proj 3657) to fund strategic initiatives. Note: at request of ALA Finance, this now shown in 5904.		
33	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$3,001
34	5902	IUT-ITTS	IUT-data processing (mailing labels for C&RL News wraps) (Based on FY18 actual)		\$405
35	5904	Transfer to/from Endowment	Payout approved by the ALA Board of the interest/appreciation/dividends/contributions from ACRL's LTI calculated as five percent of the average of the previous twenty quarter. This number will be updated in February when payouts are approved by the Endowment Trustees.		(\$135,000)
36	5905	IUT-Telephone	IUT-telephone (based on FY19 actual)		\$0
37	5909	IUT-Dist. Center	IUT-distribution (based on FY19 actual)		\$550
38	5910	IUT-Repro.	IUT-reprographics (based on FY19 actual)		\$580
39	5942	IUT-Advertising	IUT-advertising;		\$0
40			Total Expenses		\$52,604
41			Net		\$564,599

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT: BOARD, PRESIDENT, EXEC. COMMITTEE								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4220	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	0
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	0
9	4429	Overhd-exempt Rev./Divis	\$0	\$0	\$0	\$0	\$0	\$0	0
10	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0
11									
12	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
13									
14	EXPENSES								
15	5000	Salaries & Wages	\$77,464	\$95,199	\$71,685	\$92,253	\$85,020	\$95,278	\$83,496
16	5001	Temp Employees-In-Hous	\$0	\$0	0			0	0
17	5002	Overtime/Wages	\$0	\$0	0			0	0
18	5010	Employee Benefits	\$22,116	\$28,248	\$21,905	\$27,674	\$26,191	\$29,870	\$27,554
19	5016	Prof Memberships	\$0	0	0			0	0
20	5110	Professional Services	\$10,000	\$10,000	\$12,573	\$9,348	\$33,250	\$10,000	\$10,000
21	5122	Bank Service Fees	\$0	0	0			0	0
22	5150	Messenger Service	\$7	\$244	\$274	\$557	\$629	\$700	\$700
23	5210	Transportation	\$13,313	\$13,458	\$17,045	\$21,807	\$18,202	\$16,700	\$16,700
24	5212	Lodging & Meals	\$21,647	\$21,512	\$23,409	\$20,136	\$23,333	\$31,050	\$22,300
25	5214	Entertainment	\$0	0	0			0	0
26	5216	Business Meetings	\$1,901	\$2,095	\$1,990	\$1,990	\$2,429	\$2,095	\$2,095
27	5300	Facilities Rent	\$600	\$941	\$0	\$0	\$0	\$0	\$750
28	5301	Conference Equipment Re	\$7,507	\$6,907	\$6,823	\$4,353	\$2,050	\$5,650	\$3,650
29	5302	Meal Functions	\$21,066	\$28,095	\$27,078	\$23,684	\$36,236	\$22,881	\$27,239
30	5309	Audio/Visual Equip Rental	\$0	\$744	0			\$0	\$0
31	5310	Computer Rental/Internet	\$0	0	0			0	0
32	5350	Program Allocation	\$826	\$28	\$397		\$139	\$100	\$100
33	5402	Printing-O/S	\$0	\$227	\$0	\$162	\$170	\$333	\$333
34	5404	Design Service-O/S	\$0	0	\$263			0	0
35	5410	Mail Service-O/S	\$0	0	\$0			0	0
36	5411	Advertising/Space	\$0	0	\$0			0	0
37	5412	Advertising/Direct	\$0	\$0	\$0			\$0	\$0
38	5415	Pre-Press/Photo Services	\$0	\$0	\$0			\$0	\$0
39	5420	Copyright Fees	\$0	\$0	\$0			\$207	\$207
40	5430	Web Operating Expenses	\$0	\$1,149	\$1,149	\$1,684		\$0	\$0
41	5431	Webminars/Webcasts/We	\$0	0	\$0			0	0
42	5031	Staff Development	\$0	0	\$0			0	0
43	5500	Supplies/Operating	\$835	\$1,791	\$1,185	\$1,173	\$850	\$750	\$750
44	5502	Ref Matls/Periodicals	\$23	\$0	\$0		\$0	\$0	\$0
45	5522	Telephone & Fax/O/S	\$0	\$0	\$0		\$0	\$0	\$0
46	5523	Postage & E-Mail/O/S	\$0	\$0	\$0			\$0	\$0
47	5530	Depr/Furn & Equipment	\$354	\$264	\$310	\$310	\$579	\$0	\$0
48	5560	Organization Support/Con	\$0	0	\$0			0	0
49	5599	Misc. Expense	\$17,156	\$4,919	\$4,479	\$3,796	\$3,116	\$4,657	\$4,294
50	5902	IUT-ITTS	\$0	\$0	\$0			\$0	\$0
51	5905	IUT-Telephone	\$0	\$0	\$0			\$0	\$0
52	5909	IUT-Dist. Center	\$47	\$17	\$9		\$68	\$20	\$20
53	5910	IUT-Repro.	\$71	\$0	\$2	\$3,253	\$21	\$100	\$100
54	5942	IUT-Advertising	\$0	\$0	\$0			\$0	\$0
55	5999	IUT-Misc.	\$0	0	\$0			0	0
56	5911	IUT-General Overhead	\$0	0	\$0			0	0
57									
58	TOTAL DIRECT EXPENSES		\$194,933	\$215,838	\$190,578	\$212,181	\$232,282	\$220,391	\$200,288
59									
60	NET		(\$194,933)	(\$215,838)	(\$190,578)	(\$212,181)	(\$232,282)	(\$220,391)	(\$200,288)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8					
9					
10			Total Revenues		0
11	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries as shown in salary matrix.		83,496
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		27,554
13	5110	Professional Services	SPOS Facilitator \$10,000		10,000
14	5150	Messenger Service	Shipping of Board documents to conference. 1/3 of briefing book shipment. Shipment to MW and AC \$200 x 2 = \$400		700
15	5210	Transportation	Total transportation expenses for the ,Strategic Planning and Orientation Session (SPOS), Board President and Executive Director liaison travel, and President-Elect and Executive Director training at ASAE		16,700
16			Fall Exec (Virtual)		
17			SPOS (Chicago) 13 Board members air travel + 1 facilitator+ 8 committee chairs/vice-chairs 22 ppl X \$450 (\$400 flight, \$50 for luggage fees) = \$9,900 Local ground transportation 22 X \$50=\$1,100 Reimbursements for mileage to airport and airport parking/staff local travel as needed. 22 ppl x \$50 = \$1,100	12,100	
18			ARL/CNI/Other Mtgs for ACRL Board President and Executive Director Eight (8) air travel trips at \$300 plus \$50 for luggage fees = \$2,800 Local ground transportation, mileage and parking reimbursement 8 trips x \$100 = \$800.	3,600	

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
19			ASAE Air travel for Executive Director and President-elect to attend meeting 2 ppl x (\$400 per flight) = \$800. Local transportation 2 ppl x \$50 = \$100 Reimbursement for mileage and parking 2 ppl x \$50 = \$100	1,000	
20	5212	Lodging & Meals	Total lodging and per diem reimbursement expenses for the Fall Exec meeting, Strategic Planning and Orientation Session (SPOS), Spring Exec meeting, Board President and Executive Director liaison travel, President-Elect and Executive Director training at ASAE, and ACRL Board Presidential Suite at ALA conferences. Reduced based on historical actuals.		22,300
21			Fall Exec (Virtual)		
22			SPOS Lodging 30 ppl @ 60 total room nights X \$200 = \$12,000 Meal reimbursement Based on historical actuals = \$1,500	13,500	
23			Spring Exec will be virtual		
24			ARL/CNI/Other Mtgs for ACRL Board President and Executive Director Lodging 8 trips x 2 nights ea. x \$250 = \$4,000 Meal reimbursement 8 trips x 3 days x \$50 per diem = \$1,200	5,200	

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
25			ASAE Lodging for Pres Elect & Exec Dir 2 ppl x at 3 nights at \$250 each = \$1,500; Meal Reimbursement 2 ppl x 4 days x \$50 per diem = \$400	1,900	
26			ACRL suite at AC \$340/night/5 nights = \$1,700	1,700	
27					
28	5216	Business Meetings	Registration fees for ASAE symposium		2,095
29	5300	Facilities Rent	SPOS facility rental.		750
30	5301	Conference Equipment Rental	Midwinter & Annual Conference Replacement ink in ACRL suite. (\$150) Spring Exec- No AV fees @ ALA WO or ALA Chicago	150	3,650
31			SPOS Wifi, projector, flip charts/easels, laptop, six extension cords, labor costs, taxes, service fee & delivery fee: SPOS total = \$3,500	3,500	

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
32	5302	Meal Functions	Fall and Spring Exec (virtual)		27,239
33			Board meals @ MW Optional group dinner 15 ppl @ \$45 person = \$675 Board meals @ AC AC Board orientation catered breakfast for 10 ppl @ \$50 ea = \$500, Optional group dinner 15 ppl @ \$45 person = \$600 Board lunch in the suite 16ppl @ \$75 ea = \$1,200 \$150 for ED and Pres Inaugural banquet tickets	3,125	
34			Member Leader Meal Functions—1/4 of MW and AC Leadership Council catering (1/4 of \$8929 @ each conference) = \$4464	4,464	
35			SPOS meals at hotel plus social event Wed catered breakfast for 10 ppl @ \$50 ea = \$500 catered lunch for 10 ppl @ \$75 ea = \$750 2 catered break for 32 ppl @ \$25 ea = \$1600 Thurs catered breakfast and break for 32 ppl @ \$50 ea = \$1600 catered lunch for 32 ppl @ \$75 ea = \$2,400 2 catered break for 32 ppl @ \$25 ea = \$1600 group dinner w activity tbd for 32 ppl @ \$200 = \$6400 Fri catered breakfast for 32 ppl @ \$50 ea = \$1600 catered lunch for 32 ppl @ \$75 ea = \$2,400 catered break for 32 ppl @ \$25 ea = \$800	19,650	
36	5304	Speaker/Guest Expenses	President's Program speaker expenses (\$4,000) (now reflected in Project 3835)		0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
37	5305	Speaker/Guest Honorarium	President's Program speaker honorarium (\$2,000) (non-librarian) (now reflected in Project 3835)		0
38	5309	Audio/Visual Equip Rental	President's Program speaker honorarium (\$2,000) (non-librarian) (now reflected in Project 3835)		0
39	5350	Program Allocation	Board program expenses. Leadership Council moved to 5212.		100
40	5402	Printing-O/S	Printing-outside- 1/3 share of \$700 ACRL Briefing Book Business cards for ACRL Presidents-\$100		333
41	5412	Advertising/Direct			
42	5415	Pre-Press/Photo Services	Board photos		0
43	5420	Copyright Fees	HBR article copyright fees for Board orientation packet. \$207		207
44	5430	Web Operating Expenses	Zoom license fees moved to 0000.		0
45	5500	Supplies/Operating	Supplies for Leadership Council, five Board meetings, and gifts for departing Board members.		750
46	5502	Ref Matls/Periodicals	Reference Materials		0
47	5522	Telephone & Fax/O/S	Reimbursement, phone, for President, Officers		0
48	5523	Postage & E-Mail/O/S	Reimbursement, postage, for President, Officers		0
49	5530	Depr/Furn & Equipment	Reimbursement, postage, for President, Officers		0
50	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,294
51	5902	IUT-ITTS	IUT-Data Processing		0
52	5905	IUT-Telephone	IUT-Telephone		0
53	5909	IUT-Dist. Center	IUT-Distribution		20
54	5910	IUT-Repro.	IUT-Reprographics		100
55	5942	IUT-Advertising	Share of Colleagues Thank-You Ad, proportional to possible sponsorships received in this project		0
56			Total Expenses		200,288
57			Net		-200,288

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3202 Library Trends & Statistics								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4100	Sales/Books	\$66,376	\$70,879	\$85,111	\$43,222	\$56,609	\$43,120	\$43,120
9	4601	Returns/Credits	(\$6,458)	(\$5,944)	(\$9,035)	(\$1,769)	(\$5,691)	(\$2,000)	(\$2,000)
10	4102	Sales Audiovisual	\$0	\$0	\$0	\$0	\$0	0	0
11	4103	Sales/On-line	\$41,742	\$53,513	\$52,333	\$75,385	\$72,188	\$116,117	\$110,712
12	4602	Sales/Book Discounts	\$0	(\$5,088)	(\$863)	(\$41)	\$0	\$0	\$0
13	4143	Advertising/Online	\$0	\$0	\$0	\$0	\$0	\$600	\$0
14	4610	Comm/Online Advertising	\$0	\$0	\$0	\$0	\$0	(\$28)	\$0
15	4421	Royalties-Exempt	\$2,275	0	\$1,993	\$0	\$447	0	\$447
16	4430	Royalties-Non-Exempt	\$0	0	\$0	\$0	\$0	0	0
17									
18	TOTAL		\$103,935	\$113,360	\$129,540	\$116,797	\$123,554	\$157,809	\$152,279
19									
20	PENSES								
21	5000	Salaries & Wages	\$7,437	\$11,233	\$10,417	\$12,173	\$14,535	\$18,682	\$14,274
22	5002	Overtime/Wages	\$0	0	\$0	\$0	0	0	0
23	5010	Employee Benefits	\$2,123	\$3,333	\$3,183	\$3,652	\$4,477	\$5,857	\$4,710
24	5110	Professional Services	\$26,500	\$36,000	\$84,500	\$51,000	\$54,500	\$50,000	\$225,500
25	5122	Bank Service Fees	\$9	\$128	\$776	\$527	\$666	\$527	\$666
26	5150	Messenger Service	\$21	\$0	\$0	\$0	\$0	\$0	\$0
27	5210	Transportation	\$0	\$284	\$0	\$0	\$0	0	0
28	5212	Lodging & Meals	\$0	\$35	\$0	\$0	\$0	0	0
29	5350	Program Allocation	\$451	0	\$0	\$695	\$0	0	0
30	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5402	Printing-O/S	\$3,716	\$2,674	\$4,123	\$1,022	\$2,539	\$842	\$1,359
32	5404	Design Service-O/S	\$30	\$30	\$0	\$21	\$0	\$300	\$0
33	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5414	Supplies/Production	\$10	\$0	\$0	\$0	\$0		
35	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$23	\$38	\$23	\$38
36	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5430	Web Operating Expenses	\$7,500	\$7,500	\$5,000	\$0	\$15,131	\$30,000	\$30,000
38	5433	Order Processing/Fulfillment	\$6,705	\$3,117	\$4,016	\$4,448	\$7,108	\$1,984	\$1,984
39	5480	Cost of Sales	\$41,383	\$36,766	\$19,868	\$10,237	\$69,307	\$12,936	\$12,936
40	5490	Inventory Adjustment	(\$43,104)	(\$33,831)	(\$74,642)	(\$32,319)	(\$37,556)	(\$50,865)	(\$226,897)
41	5499	Inventory Reserve Adjustment	\$19,091	\$1,587	\$4,794	\$1,488	\$0	\$1,035	\$1,035
42	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	0	0
43	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
44	5523	Postage & E-Mail/O/S	\$0	\$385	\$1,878	\$173	\$250	\$173	\$250
45	5530	Depr/Furn & Equipment	\$34	\$31	\$45	\$41	\$99	\$0	\$17,500
46	5540	Royalty Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5543	Bad Debt Expense	\$0	\$1,085	\$1,100	\$1,211	\$0	\$1,578	\$1,523
48	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0	\$0	0	0
49	5599	Misc. Expense	\$1,647	\$580	\$651	\$502	\$527	\$913	\$734
50	5900	IUT-Marketing	\$0	\$0	\$0	\$0	\$0	0	0
51	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	5909	IUT-Dist. Center	\$37	\$0	\$25	\$0	\$0	\$0	\$0
53	5910	IUT-Repro.	\$0	\$59	\$0	\$0	\$0	0	0
54	5911	IUT-General Overhead	\$12,911	\$14,680	\$16,836	\$15,417	\$16,312	\$20,910	\$20,177
55									
56	TOTAL		\$86,501	\$85,675	\$82,569	\$70,310	\$147,932	\$94,895	\$105,789
57									
58	NET		\$17,434	\$27,686	\$46,971	\$46,486	(\$24,379)	\$62,914	\$46,490

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3202		
4		Project Name:	Academic Library Trends and Statistics		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4100	Sales/Books	Sale of books		\$43,120.00
9			One-volume: 95 x \$539 = \$50,919		
10			(Note: Prices include 10% discount)		
11	4601	Returns/Credits			(\$2,000.00)
12	4103	Sales/On-line	Online sales (based on FY19 Metrics actual and sales of new product)		\$110,712.00
13			ACRL/LLAMA Academic Library Facilities Survey subscriptions: 70% of 72 x \$212.50 = \$10,710 70% of 12 x \$250 = \$2,100 70% of 14 x \$320 = \$3,136 70% of 1 x \$990 = \$693 70% 7 x \$1995 = \$9,776		
14			ACRL Metrics: LibPass subscribers (12 x 275 = \$3,024) + 70% of \$233.75 * 183 including ASERL (34); Oberlin Grp (77); PALNI Consortium (21); Cal State (23); Florida Library Services Consortium (25)		
15			70% of ACRL Metrics: 230 x \$275 = \$44,275		
16			70% of ACRL Metrics: 6 @ \$352 = \$1478		
17			70% of ACRL Metrics: 18 @ \$412 = \$5,191		
18			70% of ACRL Metrics: 1 @ \$1,089= \$762		
19			70% of ACRL Metrics: 2 @ \$2194 = \$3,072		
20	4143	Advertising/Online	Sponsorships of ACRL Metrics		
21	4610	Comm/Online Advertising	Advertising reps commissions @ 4.6% of sales		\$0.00
22	4421	Royalties-Exempt			\$447.00
23			Total Revenues		\$152,279.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3202		
4		Project Name:	Academic Library Trends and Statistics		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
24	5000	Salaries & Wages	Salaries @ % of ACRL salaries per salary matrix		\$14,274.00
25	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$4,710.00
26	5110	Professional Services	Professional Services - data collection (\$36,000 for ACRL Metrics & \$14,000 for Space Metrics); Portico (\$500); ACRL Metrics rebuild \$175,000		\$225,500.00
27	5122	Bank Service Fees	Bank service charge (based on FY19 actual)		\$666.00
28	5150	Messenger Service	Messenger service (based on FY19)		\$0.00
29	5400	Edit/Proofreading-O/S	Editorial/Proofreading		\$0.00
30	5402	Printing-O/S	Outside printing –		\$1,359.00
31			90 X \$15.10 = \$1,359		
32	5404	Design Service-O/S	Lay out (FY19 actual)		\$0.00
33	5410	Mail Service-O/S	Mail service-Outside		\$0.00
34	5411	Advertising/Space	Advertising space purchase, (Choice and other higher ed. Journals)		
35	5413	Mail List Rental	Mail list rental		
36	5415	Pre-Press/Photo Services	Pre-Press/Photographic (FY19 actual)		\$38.00
37	5420	Copyright Fees	Copyright fees (FY18 actual)		\$0.00
38	5430	Web Operating Expenses	Web hosting (ACRL Metrics & Space Metrics)		\$30,000.00
39	5433	Order Processing/Fulfillment	Transaction fee (4.6% x line 4100)		\$1,984.00
40	5480	Cost of Sales	Cost of sales, calculated as 30% of sales (line 4100)		\$12,936.00
41	5490	Inventory Adjustment	Inventory adjustment. Total of lines 5110, 5400, 5402, 5415, and 5420		(\$226,897.00)
42	5499	Inventory Reserve Adjustment	Calculated as 2.4% of line 4100		\$1,035.00
43	5523	Postage & E-Mail/O/S	Postage (FY19 actual)		\$250.00
44	5530	Depr/Furn & Equipment			\$17,500.00
45	5540	Royalty Expense	No royalties will be paid in FY18 as ALA store is a benefit available to all ALA units		\$0.00
46	5543	Bad Debt Expense	Bad debt (1% of gross revenues)		\$1,523.00
47	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$734.00
48	5905	IUT-Telephone	IUT-Telephone		\$0.00
49	5909	IUT-Dist. Center	IUT-Distribution (FY19 actual)		\$0.00
50	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% of ALA overhead rate		\$20,177.00
51			Total Expenses		\$105,789.00
52			Net		\$46,490.00

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: ADVISORY SERVICES								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4100	Sales/Books	\$0	\$0	\$0	\$0	\$0	0	0
9	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4602	Sales/Book Discounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4103	Sales/On-line	\$0	\$0	\$0	\$0	\$0	0	0
12	4400	Donations/Honoraria	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
13	4421	Royalties-Exempt	(\$2,000)	\$0	\$0	\$0	\$0	0	0
14	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$0	\$0	0	0
15	4430	Royalties-Non-Exempt	\$0	\$72,425	\$0	\$0	\$33,490	0	0
16	4490	Misc. Fees/Revenues	\$79,269	0	\$82,350	\$27,050	\$0	\$88,500	\$88,500
17									
18	TOTAL		\$86,269	\$72,425	\$82,350	\$27,050	\$33,490	\$88,500	\$88,500
19									
20	EXPENSES								
21	5000	Salaries & Wages	\$33,199	\$30,422	\$39,653	\$50,047	\$15,582	\$15,568	\$14,403
22	5001	Temp Employees-In-House	\$0	\$0	\$0	\$0	\$0	0	0
23	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
24	5010	Employee Benefits	\$9,478	\$9,027	\$12,114	\$15,013	\$4,800	\$4,881	\$4,753
25	5031	Staff Development	\$0	\$0	\$2,933	\$0	\$0	0	0
26	5110	Professional Services	\$21,500	\$14,000	\$43,500	\$26,825	\$34,255	\$81,475	\$52,600
27	5122	Bank Service Fees	\$0	\$358	\$0	\$103	\$16	0	\$100
28	5150	Messenger Service	\$0	\$0	\$0	\$65	\$0	0	0
29	5210	Transportation	\$4,485	\$2,134	\$42	\$2,550	\$43	\$1,500	\$1,500
30	5212	Lodging & Meals	\$130	\$593	(\$894)	\$72	\$902	\$300	\$300
31	5216	Business Meetings	\$0	\$0	\$233	\$0	\$0	0	0
32	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	0	0
33	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
34	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
35	5402	Printing-O/S	\$163	\$0	\$0	\$0	\$0	0	0
36	5430	Web Operating Expenses	\$0	\$0	\$0	\$0	\$0	0	0
37	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	0	0
38	5480	Cost of Sales	\$0	\$0	\$0	\$0	\$0	0	0
39	5490	Inventory Adjustment	\$0	\$0	\$0	\$0	\$0	0	0
40	5499	Inventory Reserve Adjustme	\$0	\$0	\$0	\$0	\$0	0	0
41	5500	Supplies/Operating	\$1,500	\$0	\$23	\$160	\$0	0	0
42	5501	Equipment/Software-Minor	\$195	\$0	\$0	\$0	\$0	0	0
43	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5510	Insurance	\$0	\$0	\$0	\$0	\$0	0	0
45	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
46	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
47	5530	Depr/Furn & Equipment	\$152	\$84	\$172	\$168	\$106	0	0
48	5540	Royalty Expense	\$0	\$0	\$0	\$0	\$0	0	0
49	5543	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	0	0
50	5560	Organization Support/Contri	\$0	\$0	\$0	\$0	\$0	(\$35,025)	\$0
51	5599	Misc. Expense	\$6,692	\$1,572	\$2,478	\$2,059	\$565	\$761	\$741
52	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	0	0
53	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	5909	IUT-Dist. Center	\$0	\$2	\$5	\$0	\$0	\$0	\$0
55	5910	IUT-Repro.	\$0	\$0	\$41	\$0	\$0	\$40	\$40
56	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
57	5911	IUT-General Overhead	\$0	\$0	\$10,870	\$3,571	\$4,437	\$11,726	\$11,726
58									
59	TOTAL DIRECT EXPENSES		\$77,494	\$58,191	\$111,170	\$100,632	\$60,706	\$81,226	\$86,163
60									
61	NET		\$8,775	\$14,234	(\$28,820)	(\$73,582)	(\$27,216)	\$7,274	\$2,337

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3203		
4		Project Name:	Advisory Services		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4601	Returns/Credits			\$0
9	4602	Sales/Book Discounts			\$0
10	4400	Donations/Honoraria			\$0
11	4490	Misc. Fees/Revenues	Revenue for consulting services: • 3 full external reviews x \$9500/review • 3 peer feedback on internal self-study reports x \$3000/peer review • 3 one-day strategic planning retreats x \$9000/retreat • 2 half-day facilitation retreats x \$3000/retreat • 2 one-day team building retreats x \$9000/retreat • 0 one-year strategic planning quarterly follow-ups x \$3000/follow-ups		\$88,500
12					88,500
13	5000	Salaries & Wages	Salaries: % of ACRL total salaries listed in the salary matrix; includes time spent on the ACRL Web site and responses to email and phone requests for information		\$14,403
14	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		4,753
15	5110	Professional Services	Consultant Services • Consulting svcs manager \$15,000 • 3 full external reviews: 3 adjuncts x \$3000 (assumes 3 visits by staff) • 3 peer feedback on internal self-study reports: 3 adjuncts x \$1200 • 3 one-day strategic planning retreats: 3 adjuncts x \$3000 • 2 half-day facilitation retreats: 2 adjuncts x \$2000 • 2 one-day team building retreats: 4 adjuncts x \$3000 • 0 one-year strategic planning quarterly follow-ups: 0 adjuncts x \$1200		52,600
16	5122	Bank Service Fees			100
17	5210	Transportation	Nearly all travel will be paid by client. Budgeting for two new adjuncts for shadow/trial basis (we would assume costs and not charge back to client).		1,500
18	5212	Lodging & Meals	Lodging & Meals		300
19	5502	Ref Mats/Periodicals	Reference material		-
20	5560	Organization Support/Contrib.			
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		741
22	5905	IUT-Telephone	Telephone (based on last year's actual)		-
23	5909	IUT-Dist. Center	Postage(based on last year's actual)		-
24	5910	IUT-Repro.	Copying (based on last year's actual)		40
25	5911	IUT-General Overhead	IUT-General Overhead IUT 50% of ALA General overhead rate on revenue from consulting fees (line 4490).		11,726
26			Total Expenses		\$86,163
27			Net		2,337

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT: 3204 Standards/Free Distribution								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8									
9	4101	Sales/Pamphlets	\$0	\$0	\$0	\$0	\$0	0	0
10	4421	Royalties-Exempt	\$0	\$0	\$0	\$0	\$165	0	0
11	4429	Overhd-exempt Rev.	\$592	\$1,136	\$1,802	\$2,204	\$1,299	\$4,000	\$1,700
12	4430	Royalties-Non-Exempt	\$13,102	\$7,298	\$0	\$0	\$0	\$0	\$0
13	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$500	\$0	0	0
14									
15	TOTAL		\$13,694	\$8,434	\$1,802	\$2,704	\$1,464	\$4,000	\$1,700
16									
17	EXPENSES								
18	5000	Salaries & Wages	\$2,213	\$5,804	\$5,421	\$7,585	\$2,082	\$7,831	\$2,045
19	5002	Overtime/Wages	0	\$0	\$0	\$0	\$0	0	0
20	5010	Employee Benefits	\$632	\$1,722	\$1,657	\$2,276	\$641	\$2,455	\$675
21	5110	Professional Services	0	\$0	\$0	\$0	\$0	0	0
22	5122	Bank Service Fees	\$14	\$175	\$51	\$71	\$39	0	0
23	5150	Messenger Service	\$109	\$50	\$0	\$23	\$66	0	\$75
24	5210	Transportation	(\$2,162)	\$891	\$0	\$0	\$0	0	0
25	5212	Lodging & Meals	(\$359)	\$0	\$0	\$0	\$0	0	0
26	5304	Speaker/Guest Expense	\$1,444	(\$5,181)	\$0	\$0	\$0	\$0	\$0
27	5305	Speaker/Guest Honoraria	\$3,750	\$3,795	\$0	\$0	\$0	\$0	\$0
28	5400	Edit/Proofreading-O/S	0	\$0	\$0	\$102	\$0	0	0
29	5402	Printing-O/S	(\$745)	\$5,288	\$2,533	\$4,580	\$5,522	\$2,500	\$2,000
30	5403	Binding-O/S	0	\$0	\$0	\$0	\$0	0	0
31	5410	Mail Service-O/S	0	\$0	\$0	\$0	\$0	0	0
32	5031	Staff Development	0	\$0	\$0	\$0	\$0	0	0
33	5500	Supplies/Operating	0	\$0	\$0	\$0	\$0	0	0
34	5523	Postage & E-Mail/O/S	\$0	\$44	\$60	\$140	\$0	\$150	\$0
35	5530	Depr/Furn & Equipment	\$10	\$16	\$23	\$25	\$14	0	0
36	5599	Misc. Expense	\$490	\$300	\$339	\$312	\$75	\$383	\$105
37	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5909	IUT-Dist. Center	\$35	\$154	\$106	\$180	\$153	\$200	\$200
39	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$50	\$50
40	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
41	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42									
43	TOTAL DIRECT EXPENSES		\$5,431	\$13,059	\$10,190	\$15,293	\$8,592	\$13,569	\$5,150
44									
45	NET		\$8,263	(\$4,625)	(\$8,388)	(\$12,589)	(\$7,128)	(\$9,569)	(\$3,450)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3204		
4		Project Name:	ACRL Standards		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
7					
8	4429	Overhd-exempt Rev./Division	Overhead exempt revenue for standards distribution and Framework booklets, based on FY19 actual		\$1,700
9	4430	Royalties-Non-Exempt			
10			Total Revenues		\$1,700
11	5000	Salaries & Wages	Salaries % of ACRL total salaries listed in the salary matrix		\$2,045
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		675
13	5150	Messenger Service	FedEx mailing of standards booklets (based on FY19 actual)		75
14	5304	Speaker/Guest Expenses			-
15	5305	Speaker/Guest Honorarium			
16	5402	Printing-O/S	Printing of standards, guidelines/framework based on FY19 actual, historical, and Dec. 2019 inventory		2,000
17	5523	Postage & E-Mail/O/S	Mailing of booklets now in 5150 and 5909.		-
18	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		105
19	5905	IUT-Telephone	IUT-Telephone		-
20	5909	IUT-Dist. Center	IUT-Distribution (UPS or USPS mailing of booklets, based on FY19 actual and historical)		200
21	5910	IUT-Repro.	IUT - Reprographics (printing expenses in 5402, using local printers for regional workshops)		50
22	5999	IUT-Misc.	IUT-Misc.		
23			Total Expenses		\$5,150
24			Net		(\$3,450)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT:	3206 Awards							
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4400	Donations/Honoraria	\$10,500	\$11,500	\$11,500	\$13,250	\$16,250	\$12,000	\$14,500
9	4429	Overhd-exempt Rev./Division	0	\$0	\$0	\$0	\$4,500	0	0
10	4430	Royalties-Non-Exempt	0	\$0	\$0	\$0	\$0	0	0
11	4490	Misc. Fees/Revenues	\$3,700	\$4,800	\$4,800	\$4,200	\$0	\$4,600	\$5,100
12									
13	TOTAL		\$14,200	\$16,300	\$16,300	\$17,450	\$20,750	\$16,600	\$19,600
14									
15	EXPENSES								
16	5000	Salaries & Wages	\$16,378	\$21,155	\$15,576	\$22,820	\$24,676	\$23,664	\$24,234
17	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
18	5010	Employee Benefits	\$4,676	\$6,277	\$4,759	\$6,846	\$7,602	\$7,419	\$7,997
19	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
20	5122	Bank Service Fees	\$137	\$128	\$0	\$192	\$248	0	0
21	5150	Messenger Service	\$14	\$18	\$49	\$159	\$14	\$0	\$0
22	5210	Transportation	\$0	\$0	\$662	\$0	\$9	0	0
23	5212	Lodging & Meals	\$0	\$0	\$874	\$0	\$0	0	0
24	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
26	5306	Awards	\$10,206	\$12,071	\$11,674	\$13,054	\$14,350	\$12,100	\$14,600
27	5350	Program Allocation	\$1,542	\$2,233	\$3,464	\$3,383	\$1,139	\$3,000	\$3,000
28	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
29	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	0	0
30	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
32	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
33	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
34	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
38	5530	Depr/Furn & Equipment	\$75	\$59	\$67	\$76	\$168	0	0
39	5599	Misc. Expense	\$3,627	\$1,093	\$973	\$939	\$894	\$1,157	\$1,246
40	5904	Transfer to/from Endowment	\$0	\$0	\$0	\$0	(\$500)	\$0	0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5909	IUT-Dist. Center	\$85	\$98	\$65	\$101	\$76	\$150	\$150
43	5910	IUT-Repro.	\$12	\$0	\$0	\$0	\$0	\$0	\$0
44	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
46	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
47									
48									
49	TOTAL DIRECT EXPENSES		\$36,752	\$43,133	\$38,163	\$47,571	\$48,676	\$47,490	\$51,227
50									
51	NET		(\$22,552)	(\$26,833)	(\$21,863)	(\$30,121)	(\$27,926)	(\$30,890)	(\$31,627)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3206		
4		Project Name:	Awards		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4400	Donations/Honoraria	\$3000 from GOBI Library Solutions from EBSCO for EAL ceremonies; \$1,000 from Carrick Enterprises for Rockman Publication award; \$4,500 from EBSCO for CJCLS awards (\$1,500) and IS Innovation award (\$3,000); \$1,000 from Library Juice Academy for ULS award; \$1,500 from Duke University Press for WGSS awards; \$1,000 from SCELCL for CLS award; \$2,500 from American Psychological Association for EBSS award. All other awards given directly to winners by donors		14,500
9	4490	Misc. Fees/Revenues	Administrative Fees: \$200 IS Ilene Rockman Publication of the year; \$1000 Academic/Research Librarian of the year; 2 CJCLS awards at \$150 each; \$300 DLS award; \$600 for IS Innovation award; \$300 PPIRS award; \$200 ULS award; \$500 Atkinson Endowment admin fee IUTs from unfunded awards: \$200 CLS award; \$200 IS Dudley award; \$500 ESS grant; \$300 WGSS awards; \$500 EBSS award		5,100
10			Total Revenues		\$19,600
11	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries listed in salary matrix		\$24,234
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		7,997
13	5150	Messenger Service	Messenger service (based on 2016 actual)		-
14	5302	Meal Functions	Meal functions (CJCLS Awards Dinner) - budgeted in 3833 starting in FY12		-
15	5306	Awards	Printing of citations and plaques @ \$2,100 (based on 2019 actual); Award checks: \$1,000 Rockman Award, \$1,500 CJCLS awards, \$1,000 ULS award, \$3,000 IS Innovation award, \$1,500 WGSS awards, \$1,000 Dudley award, \$1,000 CLS award, \$2,500 EBSS award		14,600
16	5350	Program Allocation	Excellence in Academic Libraries Ceremonies		3,000
17	5415	Pre-Press/Photo Services	Pre-press/photo		0
18	5500	Supplies/Operating	Supplies		-
19	5522	Telephone & Fax/O/S	Telephone		-
20	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,246
21	5905	IUT-Telephone	IUT-Telephone		-
22	5909	IUT-Dist. Center	IUT-Distribution		150
23	5910	IUT-Repro.	IUT-Reprographics		0
24	5942	IUT-Advertising			0
25			Total Expenses		\$51,227
26			Net		(\$31,627)
27					
28	Awards are not self-supporting				

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: 3207 CHAPTERS								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9									
10	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$8,919	\$6,272	\$3,776	\$14,720	\$9,309	\$15,200	\$9,142
14	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
15	5010	Employee Benefits	\$2,547	\$1,861	\$1,155	\$4,416	\$2,868	\$4,765	\$3,017
16	5016	Prof Memberships	\$0	\$0	\$0	\$0	\$0	0	0
17	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
18	5150	Messenger Service	\$31	\$0	\$0	\$0	\$0	\$0	\$0
19	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
20	5210	Transportation	\$4,313	\$3,804	\$228	\$3,299	\$2,494	\$4,000	\$3,500
21	5212	Lodging & Meals	\$1,316	\$271	\$1,247	\$522	\$714	\$2,600	\$1,500
22	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
23	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
24	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
25	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
27	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	0	0
28	5350	Program Allocation	\$3,845	\$3,669	\$3,683	\$3,816	\$2,823	\$4,500	\$4,000
29	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
33	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5521	Space Rent	\$0	\$0	\$0	\$0	\$0	0	0
35	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5530	Depr/Furn & Equipment	\$40	\$17	\$16	\$49	\$63	0	0
38	5543	Bad Debt Expense	\$0	\$0	\$0	\$0	0	0	0
39	5599	Misc. Expense	\$1,961	\$324	\$236	\$605	\$337	\$743	\$470
40	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$10	\$0
42	5909	IUT-Dist. Center	\$106	\$60	\$76	\$115	\$27	\$125	\$125
43	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
45	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
46									
47	TOTAL DIRECT EXPENSES		\$23,078	\$16,278	\$10,417	\$27,541	\$18,636	\$31,943	\$21,754
48									
49	NET		(\$23,078)	(\$16,278)	(\$10,417)	(\$27,541)	(\$18,636)	(\$31,943)	(\$21,754)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3207		
4		Project Name:	Chapters		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4400	Donations/Honoraria	Donations		
9			Total Revenues		\$0
10	5000	Salaries & Wages	Salaries : % of ACRL total salaries listed in salary matrix; Note time for Chapters Topics is now included in this project rather than a separate project.		\$9,142
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		3,017
12	5150	Messenger Service	Messenger Service		-
13	5210	Transportation	Travel for ACRL officer speakers \$400 per event; ten programs maximum		3,500
14	5212	Lodging & Meals	Lodging & meals for ACRL officer speakers. 10 trips max @ 1 night ea @ \$160 per night = \$1600 10 trips max @ \$50 per diem for 2 days ea = \$1000		1,500
15	5302	Meal Functions			-
16	5350	Program Allocation	Chapters program allocation is \$1.00 per ACRL member residing in the state or region, but this expense is budgeted based on previous year's actual expenses.		4,000
17	5402	Printing-O/S	Printing outside		-
18	5500	Supplies/Operating	Supplies (Chapters Council)		-
19	5522	Telephone & Fax/O/S	Reimbursed phone/fax (Chapters Council)		-
20	5523	Postage & E-Mail/O/S	Postage		-
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		470
22	5902	IUT-ITTS			-
23	5905	IUT-Telephone	IUT-Telephone		-
24	5909	IUT-Dist. Center	IUT-Distribution		125
25	5910	IUT-Repro.	IUT-Reprographics (based on FY2018 actual)		
26			Total Expenses		\$21,754
27			Net		(\$21,754)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: 3250 Committees								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4000	Dues/Personal	\$303	\$7	0	\$0	\$0	0	0
8	4400	Donations/Honoraria	\$0	\$0	\$1,000	\$0	\$0	0	0
9	4420	Interest/Dividends	\$0	\$0	0	\$0	\$0	0	0
10									
11	TOTAL		\$303	\$7	\$1,000	\$0	\$0	\$0	\$0
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$84,989	\$87,523	\$71,085	\$109,859	\$97,264	\$112,589	\$95,521
15	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
16	5010	Employee Benefits	\$24,264	\$25,971	\$21,722	\$32,956	\$29,963	\$35,297	\$31,522
17	5016	Prof Memberships	\$0	\$0	\$0	\$0	\$0	0	0
18	5031	Staff Development	\$0	\$0	\$0	\$0	\$0	0	0
19	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
20	5122	Bank Service Fees	\$1	\$0	\$29	\$0	\$0	0	0
21	5150	Messenger Service	\$0	\$53	\$57	\$0	\$0	\$55	\$55
22	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
23	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
24	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
26	5302	Meal Functions	\$2,280	\$3,179	\$4,722	\$4,206	\$2,469	\$4,464	\$4,464
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
29	5309	Audio/Visual Equip Rental & Labo	\$0	\$0	\$0	\$0	\$0	0	0
30	5350	Program Allocation	\$538	\$2,238	\$1,455	\$0	\$0	\$600	\$600
31	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	0	0
33	5402	Printing-O/S	\$0	\$227	\$151	\$162	\$155	\$233	\$233
34	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
35	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
36	5430	Web Operating Expenses	\$0	\$1,149	\$1,149	\$1,682	\$0	\$0	\$0
37	5500	Supplies/Operating	\$20	\$0	\$310	\$0	\$0	\$100	\$100
38	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	0	0
39	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
40	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5530	Depr/Furn & Equipment	\$389	\$243	\$307	\$368	\$663	\$0	\$0
42	5599	Misc. Expense	\$18,822	\$4,522	\$4,442	\$4,519	\$3,525	\$5,504	\$4,913
43	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5909	IUT-Dist. Center	\$10	\$2	\$4	\$0	\$0	\$10	\$10
46	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$91	\$10	\$10
47	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
48	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
49									
50	TOTAL DIRECT EXPENSES		\$131,313	\$125,106	\$105,432	\$153,752	\$134,130	\$158,862	\$137,428
51									
52	NET		(\$131,010)	(\$125,100)	(\$104,432)	(\$153,752)	(\$134,130)	(\$158,862)	(\$137,428)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3250		
4		Project Name:	Committees and Interest Groups		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8					
9					
10			Total Revenues		-
11	5000	Salaries & Wages	Salaries % of ACRL total salaries listed in salary matrix		95,521
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		31,522
13	5150	Messenger Service	Messenger Service - share of Briefing Book shipping		55
14	5302	Meal Functions	Member Leader Meal Functions—1/4 of MW and AC Leadership Council catering (1/4 of \$8929 @ each conference) = \$4464		4,464
15	5304	Speaker/Guest Expenses			-
16	5350	Program Allocation	Division-level committees are entitled to up to \$150 each, but this line is budgeted based on historical actual requests.		600
17	5402	Printing-O/S	Outside printing - (share of \$700 ACRL Briefing Book)		233
18	5430	Web Operating Expenses	Zoom license fees moved to 0000.		-
19	5500	Supplies/Operating	Leadership Council tent cards (split between 3200, 3201, 3250, 3275)		100
20	5523	Postage & E-Mail/O/S	Postage/Outside		-
21	5530	Depr/Furn & Equipment			-
22	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,913
23	5902	IUT-ITTS	IUT-Data Processing		-
24	5905	IUT-Telephone	IUT-Phone		-
25	5909	IUT-Dist. Center	IUT- Distribution		10
26	5910	IUT-Repro.	IUT-Reprographics		10
27			Total Expenses		137,428
28			Net		(137,428)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: 3275 SECTIONS								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4000	Dues/Personal	\$7,946	\$96	\$0	\$0	\$0	\$0	\$0
9	4001	Dues/Organizational	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4002	Dues-Special	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4003	Dues Life Members-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	4100	Sales/Books	\$0	\$0	\$0	\$0	\$0	0	0
13	4200	Registration Fees	\$0	\$0	\$0	\$3,550	\$0	0	0
14	4400	Donations/Honoraria	\$1,000	\$0	\$2,500	\$0	\$0	\$0	\$0
15	4429	Overhd-exempt Rev./I	\$0	\$0	\$0	\$0	\$0	0	0
16	4430	Royalties-Non-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
17									
18	TOTAL		\$8,946	\$96	\$2,500	\$3,550	\$0	\$0	\$0
19									
20	EXPENSE								
21	5000	Salaries & Wages	\$41,609	\$67,772	\$47,612	\$69,323	\$66,426	\$71,614	\$65,236
22	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
23	5010	Employee Benefits	\$11,879	\$20,110	\$14,549	\$20,796	\$20,463	\$22,451	\$21,528
24	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
25	5122	Bank Service Fees	\$45	\$73	\$71	\$0	(\$1)	\$350	\$350
26	5150	Messenger Service	\$59	\$0	\$0	\$21	\$0	0	0
27	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
28	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
29	5212	Lodging & Meals	\$0	\$0	\$0	\$200	\$0	0	0
30	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
31	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
32	5301	Conference Equipmen	\$1,518	\$0	\$0	\$0	\$0	0	0
33	5302	Meal Functions	\$3,628	\$3,179	\$4,722	\$4,206	\$2,469	\$4,464	\$4,464
34	5303	Exhibits	\$0	\$0	\$0	\$0		0	0
35	5304	Speaker/Guest Expen	\$0	\$0	\$0	\$0	\$0	0	0
36	5305	Speaker/Guest Honor	\$0	\$0	\$0	\$0	\$0	0	0
37	5306	Awards	\$0	\$0	\$0	\$0	\$0	0	0
38	5307	Security Services	\$0	\$0	\$0	\$0	\$0	0	0
39	5350	Program Allocation	\$20,025	\$27,075	\$22,966	\$28,377	\$25,069	\$27,943	\$27,943
40	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
41	5401	Typesetting/Comptn-O	\$0	\$0	\$0	\$0	\$0	0	0
42	5402	Printing-O/S	\$0	\$0	\$0	\$236	\$0	\$0	\$0
43	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	0	0
44	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
45	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
46	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
47	5415	Pre-Press/Photo Servi	\$0	\$0	\$0	\$0	\$0	0	0
48	5430	Web Operating Expen	\$0	\$1,149	\$1,149	\$1,681	\$0	\$0	\$0
49	5431	Webinars/Webcasts	\$0	\$0	\$0	\$0	\$0	0	0
50	5500	Supplies/Operating	\$0	\$0	\$55	\$0	\$0	0	0
51	5501	Equipment/Software-M	\$0	\$0	\$0	\$0	\$0	0	0
52	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	0	0
53	5520	Equipment Rental/Lea	\$0	\$0	\$0	\$0	\$0	0	0
54	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
55	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
56	5530	Depr/Furn & Equipme	\$190	\$188	\$206	\$232	\$453	0	0
57	5599	Misc. Expense	\$9,215	\$3,502	\$2,975	\$2,851	\$2,407	\$3,501	\$3,355
58	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	5909	IUT-Dist. Center	\$14	\$3	\$4	\$4	\$6	\$15	\$15
61	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
64	5911	IUT-General Overhead	\$0	\$0	\$0	\$937	\$0	0	0
65									
66	TOTAL DIRECT EXPENSES		\$88,182	\$123,051	\$94,308	\$128,865	\$117,292	\$130,338	\$122,891
67									
68	NET		(\$79,236)	(\$122,955)	(\$91,808)	(\$125,315)	(\$117,292)	(\$130,338)	(\$122,891)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3275		
4		Project Name:	Sections		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4000	Dues/Personal	Dues - Personal: ALA no longer programming membership to accept "add-ons" for dues so no revenue here.		-
9	4001	Dues/Organizational			-
10	4002	Dues-Special			-
11	4003	Dues Life Members-Current			-
12	4400	Donations/Honoraria			-
13			Total Revenues		-
14	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries per time study.		65,236
15	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		21,528
16	5122	Bank Service Fees	Bank service fee.		350
17	5302	Meal Functions	Member Leader Meal Functions—1/4 of MW and AC Leadership Council catering (1/4 of \$8929 @ each conference) = \$4464		4,464
18	5350	Program Allocation	Basic support for sections and interest groups:		27,943
19			ANSS	1,145	
20			Arts	1,332	
21			CJCLS	1,716	
22			CLS	2,721	
23			DOLS	1,803	
24			DSS	2,103	
25			EBSS	1,370	
26			ESS	1,158	
27			IS	3,621	
28			LES	1,171	
29			PPIRS	1,095	
30			RBMS	1,962	
31			STS	1,679	
32			ULS	3,780	
33			WGSS	1,287	
34			Interest Groups are entitled to up to \$150. Budget based on historical actual.	1,500	
35		Total:		29,443	
36			General Program allocation from ALA (\$1,500)	-1,500	
37	5402	Printing-O/S			-
38	5430	Web Operating Expenses	Zoom license fees moved to 0000.		-
39	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		3,355
40	5902	IUT-ITTS	IUT-Data		-
41	5905	IUT-Telephone	IUT-Phone		-
42	5909	IUT-Dist. Center	IUT-Distribution		15
43	5910	IUT-Repro.	IUT-Reprographics		-
44	5942	IUT-Advertising	IUT-Advertising		-
45			Total Expenses		122,891
46			Net		(122,891)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT: 3300 C&RL								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4103	Sales/On-line	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	4109	Sales/Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4110	Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4140	Advertising/Gross	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	4142	Advertising/Classified	\$0	\$0	\$0	\$0	\$0	0	0
13	4143	Advertising/Online	\$12,319	\$20,220	\$13,365	\$0	\$0	\$0	\$0
14	4610	Comm/Online Advertising	(\$279)	(\$598)	\$0	(\$34)	(\$299)	(\$300)	(\$300)
15	4611	Comm/Sales Rep	(\$368)	(\$183)	(\$596)	(\$225)	\$19	\$0	\$0
16	4612	Comm/Adv. Agency	\$0	(\$6,600)	\$0	\$0	\$0	\$0	\$0
17	4421	Royalties-Exempt	\$7,388	\$4,693	\$8,374	\$7,517	\$7,035	\$6,500	\$6,000
18	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$7,500	\$9,300	\$10,000	\$10,000
19	4430	Royalties-Non-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
20									
21	TOTAL		\$19,060	\$17,532	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
22	EXPENSE								
23	5000	Salaries & Wages	\$13,280	\$14,790	\$14,922	\$19,141	\$16,684	\$19,766	\$16,385
24	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
25	5010	Employee Benefits	\$3,791	\$4,389	\$4,559	\$5,742	\$5,219	\$6,197	\$5,407
26	5016	Prof Memberships	\$45	\$0	\$0	\$0	\$0		
27	5110	Professional Services	\$10,650	\$11,700	\$10,200	\$9,554	\$9,288	\$12,500	\$12,500
28	5122	Bank Service Fees	\$81	(\$11)	\$0	\$14	\$361	\$50	\$350
29	5150	Messenger Service	\$119	\$116	\$116	\$0	\$0	\$100	\$100
30	5210	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
32	5400	Editl/Proofreading-O/S	\$4,470	\$3,825	\$4,750	\$5,350	\$5,250	\$5,250	\$5,250
33	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
38	5412	Advertising/Direct	\$0	\$525	\$0	\$0	\$0	\$0	\$0
39	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
41	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5420	Copyright Fees	\$330	\$0	\$0	\$0	\$0	\$0	\$0
43	5430	Web Operating Expenses	\$15,008	\$16,547	\$18,850	\$6,996	\$4,662	\$5,965	\$5,965
44	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5500	Supplies/Operating	\$0	\$45	\$0	\$0	\$0	0	0
46	5501	Equipment/Software-Minor	\$4,200	\$4,620	\$4,830	\$0	\$0	\$0	\$0
47	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
48	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	5530	Depr/Furn & Equipment	\$61	\$41	\$65	\$64	\$114	\$0	\$0
50	5543	Bad Debt Expense	\$0	\$2	\$0	\$0	\$0	\$0	\$0
51	5599	Misc. Expense	\$2,941	\$784	\$932	\$787	\$605	\$966	\$843
52	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	5903	IUT-Subscription Processing	\$641	\$0	\$0	\$0	\$0	\$0	\$0
54	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	5909	IUT-Dist. Center	\$19	\$0	\$0	\$32	\$0	\$25	\$25
56	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	0	0
59	5942	IUT-Advertising	\$7,294	\$8,429	\$6,373	\$5,672	\$6,081	\$6,181	\$6,181
60	5600	Taxes/Income	\$0	\$0	\$0	\$0	\$0	\$300	\$300
61									
62	FOT EXP.		\$62,930	\$65,802	\$65,598	\$53,352	\$48,263	\$57,300	\$53,306
63									
64	NET		(\$43,870)	(\$48,271)	(\$44,455)	(\$38,594)	(\$32,209)	(\$41,100)	(\$37,606)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3300		
4		Project Name:	College & Research Libraries		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4601	Returns/Credits	Returns: (based on actual)		0.00
9	4103	Sales/On-line	Sales of article reprints on the Web		0.00
10	4109	Sales/Miscellaneous	Revenues from reprints, back issues sales (based on historical)		0.00
11	4110	Subscriptions	Ceased print publication in FY14, so no subscription revenue in FY20		0.00
12	4140	Advertising/Gross	Print ceased in FY14, so no print ad revenue in FY20		0.00
13	4143	Advertising/Online	Advertising sales estimated from online sales per Choice estimate (advertising moved to 4429)		
14	4610	Comm/Online Advertising	Advertising representatives' commissions, 3% of online sales. FY20 budgeted online sales \$10,000		(300.00)
15	4611	Comm/Sales Rep	Advertising representatives' commissions, not applicable		0.00
16	4612	Comm/Adv. Agency	Eliminated agency discounts as revenues are reflected inclusive of any discount		0.00
17	4421	Royalties-Exempt	Royalties from aggregators, based on FY19 actual with continued small decline year to year		6,000.00
18	4429	Overhd-exempt Rev./Division	Ad revenue based on Choice estimate formally in line 4140 and 4143 now reported in overhead-exempt line as the ads are placed in a journal that is a perquisite of membership.		10,000.00
19			Total Revenues		15,700.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3300		
4		Project Name:	College & Research Libraries		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
20	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries listed in salary matrix.		16,385.00
21	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		5,407.00
22	5110	Professional Services	Professional Services - current distribution Editor 2500 Social Media Editor 1875 Book Review Editor 1875 Editorial Assistant 1 1500 Editorial Assistant 2 1500		12,500.00
23	5122	Bank Service Fees	Bank service fee, based on FY19 actual		350.00
24	5150	Messenger Service	Messenger service		100.00
25	5210	Transportation	Travel Out-of-town, expenses for editor to attend relevant conferences (\$1,000 travel allowance transferred to professional services at request of editor)		0.00
26	5305	Speaker/Guest Honorarium	Honorarium, stipend for editor (\$1,500 Honorarium transferred to professional services at request of editor)		0.00
27	5400	Editl/Proofreading-O/S	Editorial/Proofread; 30 hr/issue x\$25/hr.x 7 issues		5,250.00
28	5401	Typesetting/Compt n-O/S	Typesetting		0.00
29	5402	Printing-O/S	Outside printing. No printing after Nov. 2013.		0.00
30	5403	Binding-O/S	NA		0.00
31	5410	Mail Service-O/S	Mail service--outside. Includes handling. No mailing after Nov. 2013.		0.00
32	5412	Advertising/Direct	Advertising-Direct		0.00
33	5413	Mail List Rental	Mail list rental		0.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3300		
4		Project Name:	College & Research Libraries		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
34	5415	Pre-Press/Photo Services	Prepress/Photographic		0.00
35	5420	Copyright Fees	Copyright (based on last 3 years actual)		0.00
36	5430	Web Operating Expenses	C&RL costs for online journal hosting (estimated 105 total articles over 7 issues at \$42 per article, \$1,555 annual altmetric fee)		5,965.00
37	5433	Order Processing/Fulfillm ent			0.00
38	5501	Equipment/Softwar e-Minor	"Editorial Assistant" (peer-review software) - moved from previus system to OJS in June 2017, no additional cost for using OJS system		0.00
39	5523	Postage & E- Mail/O/S	Postage for mailing 2 issues (2 @ 6,500) (increase of 5%). No postage after Nov. 2013.		0.00
40	5530	Depr/Furn & Equipment			0.00
41	5543	Bad Debt Expense	Bad debt, @ 1% sales (4103+4109+4140)		0.00
42	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		843.00
43	5902	IUT-ITTS	Data processing: labels, (50 x 2)		0.00
44	5903	IUT-Subscription Processing	IUT/Customer service: Ceased print in FY14, no subscribers		0.00
45	5905	IUT-Telephone	IUT-Telephone		0.00
46	5909	IUT-Dist. Center	IUT-Distribution		25.00
47	5910	IUT-Repro.	IUT-Reprographics		0.00
48	5942	IUT-Advertising	IUT-Choice - C&RL share (30%) of the amount paid to Choice (\$20,604) to manage the sale of ad space per Choice estimate.		6,181.00
49	5911	IUT-General Overhead	IUT-Overhead: 50 % ALA rate on (4103+4601+4109+4110)		0.00
50	5600	Taxes/Income	Unrelated Business Income Tax (UBIT), 3% of gross advertising revenue (4429)		300.00
51			Total Expenses		53,306.00
52			Net		(37,606.00)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	PROJECT: 3302 C&RL News								
3		1/8/20 3:14 PM							
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4104	Sales/Rental-Mail Lists	\$0	\$0	\$0	\$0	\$0	0	0
9	4109	Sales/Miscellaneous	\$285	\$76	\$54	\$0	\$0	\$50	\$25
10	4110	Subscriptions	\$21,835	\$19,763	\$16,216	\$16,094	\$13,992	\$14,817	\$13,517
11	4140	Advertising/Gross	\$119,037	\$113,550	\$112,795	\$0	\$0	\$0	\$0
12	4142	Advertising/Classified	\$365,950	\$358,092	\$433,651	\$415,063	\$408,078	\$414,000	\$380,000
13	4143	Advertising/Online	\$102,060	\$122,525	\$95,938	\$64,156	\$88,200	\$62,000	\$75,000
14	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$78,760	\$110,930	\$75,000	\$95,000
15	4610	Comm/Online Advertising	(\$1,535)	(\$2,970)	(\$3,234)	(\$1,371)	(\$3,823)	(\$2,160)	(\$2,160)
16	4611	Comm/Sales Rep	(\$11,458)	(\$5,694)	(\$8,326)	(\$4,310)	(\$4,912)	(\$1,950)	(\$1,950)
17	4612	Comm/Adv. Agency	(\$12,280)	(\$41,190)	\$0	\$0	0	\$0	\$0
18	4421	Royalties-Exempt	\$1,878	\$2,414	\$1,459	\$1,572	1,493	\$2,900	\$1,500
19	4602	Sales/Book Discounts	\$0	(\$43,490)	\$0	\$0	\$0	\$0	\$0
20									
21	TOTAL		\$585,772	\$523,076	\$648,554	\$569,964	\$613,958	\$564,657	\$560,932
22									
23	EXPENSES								
24	5000	Salaries & Wages	\$132,796	\$145,838	\$134,600	\$180,643	\$162,848	\$186,819	\$159,930
25	5001	Temp Employees-In-House	\$0	\$0	\$0	\$0	\$0	0	0
26	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
27	5009	Accrued Vacation	\$0	\$0	\$0	\$0	\$0	0	0
28	5010	Employee Benefits	\$37,913	\$43,276	\$41,130	\$54,189	\$52,682	\$58,568	\$52,777
29	5100	Temp Employee/Outside	\$0	\$0	\$0	\$0	\$0	0	0
30	5110	Professional Services	\$200	\$9,500	\$27,000	\$18,000	\$18,000	\$18,000	\$18,000
31	5122	Bank Service Fees	\$11,624	\$4,267	\$2,873	\$3,694	\$1,271	\$3,987	\$4,977
32	5150	Messenger Service	\$3,118	\$2,785	\$3,309	\$4,406	\$3,898	\$4,500	\$4,000
33	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
34	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
35	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
36	5400	Edit/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5402	Printing-O/S	\$78,744	\$62,696	\$77,431	\$97,896	\$101,919	\$105,732	\$110,000
39	5403	Binding-O/S	\$0	\$124	\$20	\$0	\$0	\$25	\$25
40	5404	Design Service-O/S	\$1,650	\$1,650	\$1,800	\$1,500	\$1,800	\$1,650	\$1,650
41	5410	Mail Service-O/S	\$13,853	\$11,960	\$11,861	\$12,184	\$12,318	\$12,425	\$12,645
42	5412	Advertising/Direct	\$399	\$1,338	\$709	\$2,888	\$314	\$3,500	\$3,500
43	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5415	Pre-Press/Photo Services	\$1,787	\$1,695	\$2,557	\$2,640	\$3,541	\$2,640	\$3,520
46	5416	Adv Production Cost	\$0	\$0	\$0	\$0	\$0	0	0
47	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5430	Web Operating Expenses	\$28,435	\$28,485	\$56,368	\$19,206	\$35,878	\$12,714	\$14,100
49	5433	Order Processing/Fulfillment	\$0	\$0	\$1,558	\$1,390	\$1,075	\$1,500	\$1,500
50	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	5501	Equipment/Software-Minor	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
52	5502	Ref Mats/Periodicals	\$0	\$0	\$0	\$0	\$50	\$100	\$100
53	5522	Telephone & Fax/O/S	\$0	\$0	\$48	\$40	\$39	\$80	\$40
54	5523	Postage & E-Mail/O/S	\$47,190	\$50,671	\$45,992	\$47,984	\$49,039	\$50,050	\$50,996
55	5530	Depr/Furn & Equipment	\$4,127	\$404	\$582	\$605	\$1,110	\$536	\$536
56	5543	Bad Debt Expense	\$0	\$5,796	\$5,524	\$4,951	\$5,060	\$4,908	\$4,685
57	5550	Promotion	\$0	\$0	\$0	\$0	0	0	0
58	5560	Organization Support/Contrib.	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
59	5599	Misc. Expense	\$29,410	\$7,536	\$8,410	\$7,430	\$5,902	\$9,132	\$8,226
60	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	5903	IUT-Subscription Processing	\$10,985	\$13,043	\$2,660	\$0	\$0	\$0	\$0
62	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	5906	IUT-Order Billing	\$0	\$0	\$0	\$0	\$0	0	0
64	5909	IUT-Dist. Center	\$587	\$184	\$14	\$6	\$18	\$20	\$20
65	5910	IUT-Repro.	\$0	\$0	\$18	\$18	\$71	\$20	\$50
66	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	0	0
67	5942	IUT-Advertising	\$14,588	\$16,858	\$12,747	\$11,345	\$12,161	\$12,362	\$12,362
68	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
69	5911	IUT-General Overhead	\$2,809	\$2,569	\$2,148	\$2,124	\$67,611	\$65,040	\$62,082
70	5600	Taxes/Income	\$12,216	\$0	(\$24,319)	\$0	\$0	\$14,280	\$13,650
71									
72	TOTAL EXPENSES		\$446,431	\$424,675	\$429,039	\$487,139	\$550,606	\$583,588	\$553,371
73									
74	NET		\$139,341	\$98,401	\$219,515	\$82,825	\$63,352	(\$18,931)	\$7,561

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
8	4601	Returns/Credits	Returns/Credits-based on FY13 actual		\$0.00
9	4109	Sales/Miscellaneous	Sales of back issues (based on avg of fiscal 17, 18, 19)		\$25.00
10	4110	Subscriptions	Subscriptions (based on 20% decline from FY19 actual; assume 2% annual increase in rates going forward)		\$13,517.00
11			One-third deferred from FY 2020: \$4,883		
12			Jan. – Dec. 2021 year:		
13			US: 194 @ \$60 = 11,640		
14			Canada & PUASP: 4 @ \$65 = 260		
15			Other foreign: 15 @ \$70 = 1,050		
16			Total 2021 revenue = \$12,950 Two-thirds recognized in 2021: \$8,638 (One-third deferred to 2022): \$4,312		
17	4140	Advertising/Gross	As print ads in a journal given as a perquisite of membership and are overhead exempt we are moving them to the overhead exempt line 4429.		
18	4142	Advertising/Classified	Classified ad revenue - \$31,666 avg per month share of JobLIST ad sales (based on FY19 and early FY20 actual trends)		\$380,000.00
19	4143	Advertising/Online	Online advertising revenue based on Choice estimate of sponsorships of ACRL Update e-newsletter, Keeping Up With newsletter, ACRL Delivers eblasts		\$75,000.00
20	4610	Comm/Online Advertising	Advertising representatives' commissions based on 3% of net online advertising revenue (website ads, etoc and newsletter sponsorships, eblasts=\$72,000)		(\$2,160.00)
21	4611	Comm/Sales Rep	Advertising representatives' commissions based on 3% of print advertising revenue (\$65,000)		(\$1,950.00)
22	4612	Comm/Adv. Agency	Eliminated agency discounts as revenues are reflected inclusive of any discount		\$0.00
23	4421	Royalties-Exempt	Royalties – aggregators (based on average of FY17, 18, 19.)		\$1,500.00
24	4429	Overhd-exempt Rev./Division	Includes print ad sales and online advertising revenue in C&RL News based on Choice estimate; 1 etoc per issue. Since C&RL News is provided as a perquisite to members ads in this publication are exempt from overhead per the operating agreement.		\$95,000.00
25			Total Revenues		\$560,932.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
26	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries listed in salary matrix		\$159,930.00
27	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$52,777.00
28	5110	Professional Services	Professional Service, outsourcing platform for ALA JobLIST, the online career center, shared with <i>American Libraries</i>		\$18,000.00
29	5122	Bank Service Fees	Payment processing fees - approx 3.0% of product ad revenues		\$4,977.00
30	5150	Messenger Service	FedExp, UPS, Messenger Service (based on FY2019 actual)		\$4,000.00
31	5400	Editl/Proofreading-O/S	Proofreading as needed (based on historical trends)		\$0.00
32	5401	Typesetting/Comptn-O/S	No longer a charge item.		\$0.00
33	5402	Printing-O/S	Printing issues of C&RL News (\$10,000/issue x 11, based on FY19 actual + 8% increase based on estimate from Walsworth, assuming page counts at FY19 level)		\$110,000.00
34	5403	Binding-O/S	Binding		\$25.00
35	5404	Design Service-O/S	Design work for cover (\$150/issue)		\$1,650.00
36	5410	Mail Service-O/S	Mail handling of 11 issues @ \$1,100 (based on FY19 actual), plus \$325 for promotional mailings. Postage in line 5523.		\$12,645.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
37	5412	Advertising/Direct	Promo Costs – \$500 Direct, e.g. brochure, flyers, space ads for subscriptions; \$3,000, marketing online career center		\$3,500.00
38	5413	Mail List Rental	Mail List Rental - No longer used.		\$0.00
39	5414	Supplies/Production	Supplies/Production		\$0.00
40	5415	Pre-Press/Photo Services	Pre-Press Services including electronic alterations by printer and additional proofs (\$320/issue; based on FY19 actual)		\$3,520.00
41	5420	Copyright Fees	Copyright fee (based on historical)		\$0.00
42	5430	Web Operating Expenses	C&RL News costs for online journal hosting (estimated 20 articles per issue at \$42/article=\$840/ issue) plus \$1,750 for web subscription support, \$3,110 annual altmetric fee.		\$14,100.00
43	5433	Order Processing/Fulfillment	Charges from ESP (based on FY19 actual and historical)		\$1,500.00
44	5500	Supplies/Operating	Supplies, based on FY19 actual and historical		\$0.00
45	5501	Equipment/Software-Minor	Haven't used since prior to FY15		\$0.00
46	5502	Ref Matls/Periodicals	Magazine subscriptions, editorial-related books for editor and assistant editors.		\$100.00
47	5522	Telephone & Fax/O/S	Part of subs processing costs, based on FY19 actual and historical.		\$40.00
48	5523	Postage & E-Mail/O/S	Postage-distributing of 11 issues of C&RL News based on FY19 actual and increasing by 4% to account for potential postal increase (4,458/issue + 4% = 4,636/issue)		\$50,996.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
49	5530	Depr/Furn & Equipment	Depreciation		\$536.00
	5543	Bad Debt Expense	Bad debt @1% gross revenue on subscriptions, misc. sales, and product ads		\$4,685.00
50					
	5560	Organization Support/Contrib.	IUT - JobLIST-related support to HRDR for furniture in the placement center; starting in FY13 agreed at \$14,000 or 7.5% of gross JobLIST online ad revenues, whichever is less		\$14,000.00
51					
	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$8,226.00
52					
	5902	IUT-ITTS	This item moved to project 3200 in FY12 per MJP.		\$0.00
53					
	5903	IUT-Subscription Processing	IUT-Customer Service and processing of ad billing; Subscription processing is now direct billed and shows as part of totals in 5410, 5433, 5522, and		\$0.00
54					
	5905	IUT-Telephone	IUT-Telephone – Based on historical		\$0.00
55					
	5909	IUT-Dist. Center	IUT-Distribution – Based on FY19 actual		\$20.00
56					
	5910	IUT-Repro.	IUT-Reprographics – Based on FY19 actual + historical		\$50.00
57					
	5942	IUT-Advertising	IUT-Advertising - C&RL News share (60%) of the amount paid to CHOICE (\$20,604) to manage the sale of ad space per Choice estimate.		\$12,362.00
58					
	5911	IUT-General Overhead	IUT – Overhead on ad sales on online advertising outside of the member perquisite and subscriptions @ rate of 50% of ALA OH rate		\$62,082.00
59					
	5600	Taxes/Income	Unrelated Business Income Tax, est. @ 3% of gross advertising revenue lines 4140, 4142, 4143		\$13,650.00
60					
			Total Expenses		\$553,371.00
61			Net		\$7,561.00
62					

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2		1/8/2020							
3									
4	PROJECT: 3303 RBM		2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4100	Sales/Books	\$0	\$0	\$0	\$0	\$0	0	0
8	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	(\$5)	(\$3)
9	4104	Sales/Rental-Mail Lists	\$0	\$0	\$0	\$0	\$0	0	0
10	4109	Sales/Miscellaneous	\$408	\$195	\$402	\$52	\$0	\$100	\$50
11	4110	Subscriptions	\$20,130	\$20,576	\$17,914	\$11,727	\$17,725	\$13,898	\$15,190
12	4140	Advertising/Gross	\$11,050	\$11,690	\$8,440	\$7,970	\$9,930	\$8,500	\$8,500
13	4142	Advertising/Classified	\$0	\$0	\$0	\$0	\$0	0	0
14	4143	Advertising/Online	\$4,680	\$7,550	\$5,430	\$2,350	\$2,260	\$3,000	\$2,500
15	4610	Comm/Online Advertising	(\$108)	(\$120)	\$0	(\$39)	(\$68)	(\$90)	(\$75)
16	4611	Comm/Sales Rep	(\$686)	(\$604)	(\$256)	(\$277)	(\$298)	(\$255)	(\$255)
17	4612	Comm/Adv. Agency	\$0	(\$3,340)	\$0	\$0	\$0	\$0	\$0
18	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
19	4421	Royalties-Exempt	\$4,449	\$2,859	\$2,731	\$1,088	\$321	\$2,225	\$1,000
20	4429	Overhd-exempt Rev./Divisi	\$0	\$0	\$0	\$0	\$0	0	0
21	4602	Sales/Book Discounts	\$0	(\$975)	\$0	\$0	\$0	\$0	\$0
22									
23	TOTAL		\$39,923	\$37,831	\$34,661	\$22,871	\$29,870	\$27,373	\$26,907
24									
25	EXPENSES								
26	5000	Salaries & Wages	\$4,427	\$6,084	\$3,916	\$4,409	\$2,552	\$4,551	\$2,507
27	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
28	5010	Employee Benefits	\$1,264	\$1,805	\$1,197	\$1,323	\$892	\$1,427	\$827
29	5110	Professional Services	\$800	\$800	\$800	\$800	\$800	\$800	\$800
30	5122	Bank Service Fees	\$36	\$81	\$370	\$219	\$363	0	0
31	5150	Messenger Service	\$41	\$42	\$37	\$48	\$52	\$50	\$50
32	5400	Editl/Proofreading-O/S	\$375	\$750	\$750	\$750	\$675	\$800	\$800
33	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0		\$0	\$0
34	5402	Printing-O/S	\$3,327	\$4,388	\$3,595	\$3,195	\$3,018	\$3,452	\$3,250
35	5403	Binding-O/S	\$0	\$0	\$39	\$21	\$0	0	0
36	5404	Design Service-O/S	\$0	\$300	\$0	\$0		\$0	\$0
37	5410	Mail Service-O/S	\$642	\$583	\$788	\$665	\$654	\$890	\$890
38	5412	Advertising/Direct	\$0	\$175	\$0	\$0		\$0	\$0
39	5413	Mail List Rental	\$0	\$0	\$0	\$0		\$0	\$0
40	5415	Pre-Press/Photo Services	\$338	\$302	\$381	\$371	\$260	\$350	\$350
41	5420	Copyright Fees	\$0	\$0	\$0	\$0		\$0	\$0
42	5430	Web Operating Expenses	\$3,950	\$5,364	\$8,475	\$2,201	\$2,182	\$1,422	\$1,873
43	5433	Order Processing/Fulfillme	\$0	\$0	\$2,017	\$785	\$696	\$1,000	\$1,000
44	5501	Equipment/Software-Minor	\$270	\$0	\$0	\$0	\$0	\$0	\$0
45	5522	Telephone & Fax/O/S	\$0	\$0	\$6	\$28	\$10	\$35	\$35
46	5523	Postage & E-Mail/O/S	\$1,266	\$1,286	\$1,510	\$1,369	\$1,270	\$1,424	\$1,320
47	5530	Depr/Furn & Equipment	\$20	\$17	\$17	\$15	\$17	0	0
48	5540	Royalty Expense	\$0	\$0	\$0	\$0		0	0
49	5543	Bad Debt Expense	\$0	\$91	\$102	\$102	\$103	\$86	\$86
50	5599	Misc. Expense	\$980	\$314	\$245	\$181	\$93	\$222	\$129
51	5600	Taxes/Income	\$215	\$0	(\$215)	\$0	\$0	\$345	\$330
52	5903	IUT-Subscription Processin	\$7,261	\$8,695	\$2,014	\$0	\$0	\$0	\$0
53	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	5909	IUT-Dist. Center	\$25	\$15	\$0	\$8	\$0	\$25	\$25
55	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	5911	IUT-General Overhead	\$5,070	\$2,690	\$4,575	\$3,019	\$3,958	\$3,627	\$3,565
57	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	0	0
58	5942	IUT-Advertising	\$2,431	\$2,810	\$2,124	\$1,891	\$2,027	\$2,060	\$2,060
59									
60	EXPENSES		\$32,738	\$36,592	\$32,744	\$21,400	\$19,622	\$22,566	\$19,897
61									
62	NET		\$7,185	\$1,239	\$1,917	\$1,471	\$10,249	\$4,807	\$7,010

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3303		
4		Project Name:	Rare Books and Manuscripts		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4601	Returns/Credits	Returns @ 5% of line 4109		(\$3)
9	4109	Sales/Miscellaneous	Sales of back issues (based on FY19 actual and historical)		\$50
10	4110	Subscriptions			\$15,190
11			One-third (Sept.-Dec.) deferred from FY20: \$5,239		
12			FY21 (18% decline from FY19 actual, plus annual 2% cost increase)		
13			236 US subs. @ \$54 = \$12,744		
14			8 Canadian @ \$60 = 480		
15			24 foreign @ \$71 = \$1,704		
16			268 \$14,928		
17					
18			Two-thirds recognized in FY21: \$9,951		
19			(One-third deferred to FY22: \$4,977)		
20	4140	Advertising/Gross	Per Choice projections.		\$8,500
21	4143	Advertising/Online	Per Choice projections.		\$2,500
22	4610	Comm/Online Advertising	Advertising representatives' commissions, 3% of net advertising revenue shown in 4143		(\$75)
23	4611	Comm/Sales Rep	Advertising representatives' commissions, 3% of net advertising revenue (4140-4612)		(\$255)
24	4612	Comm/Adv. Agency	Eliminated agency discounts as revenues are reflected inclusive of any discount		\$0
25	4421	Royalties-Exempt	Royalties – aggregators (based on average of FY17, 18, and 19 plus historical trends.)		\$1,000
26					
27					
28			Total Revenues		\$26,907

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3303		
4		Project Name:	Rare Books and Manuscripts		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
29	5000	Salaries & Wages	Salaries: % of ACRL total salaries listed in salary matrix		\$2,507
30	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$827
31	5110	Professional Services	Editor Stipend		\$800
32	5150	Messenger Service	Based on FY19 and historical.		\$50
33	5400	Editl/Proofreading-O/S	Editorial/Proofreading (\$400 per issue) 10 hrs x \$40		\$800
34	5401	Typesetting/Comptn-O/S			\$0
35	5402	Printing-O/S	Printing issues of RBM (\$1,500/issue x 2, based on FY19 actual + 8% increase based on estimate from Walsworth, assuming page counts at FY19 level)		\$3,250
36	5404	Design Service-O/S			\$0
37	5410	Mail Service-O/S	Mail handling of 2 issues of magazine (\$50 ea.) + list preparation @ 275 ea. And \$240 for subscription handling.		\$890
38	5412	Advertising/Direct	Advertising-Direct, Promotional flyers mailed to purchased mailing lists of potential subscribers		\$0
39	5413	Mail List Rental	Mailing list rental		\$0
40	5415	Pre-Press/Photo Services	Pre-press/photographic work @ \$185/issue		\$350
41	5420	Copyright Fees	Copyright		\$0
42	5430	Web Operating Expenses	RBM costs for online journal hosting (estimated 14 total articles over 2 issues @ \$42/ article), \$750 for web hosting of subscription processing, and \$535 for altmetrics.		\$1,873
43	5433	Order Processing/Fulfillment	Subscription processing fees from outside supplier		\$1,000
44	5501	Equipment/Software-Minor	"Editorial Assistant" (peer-review software) \$30 per submitted article; avg 10 submitted articles per year -DISCONTINUED USE in FY15		\$0
45	5522	Telephone & Fax/O/S	Support for subscription processing		\$35
46	5523	Postage & E-Mail/O/S	Postage for mailing two issues (2 @ \$660). (First class) (Note: Second class rates not available for RBM because it is not mailed often enough to qualify.) (increase of 4% from FY19 actual)		\$1,320

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3303		
4		Project Name:	Rare Books and Manuscripts		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
47	5543	Bad Debt Expense	Bad debt @ 1% of revenue on lines 4109 and 4140		\$86
48	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$129
49	5903	IUT-Subscription Processing	Subscription services fees, moved to lines 5433, 5522, 5430, and 5410		\$0
50	5905	IUT-Telephone	IUT-Telephone		\$0
51	5909	IUT-Dist. Center	IUT-Distribution (includes some back issues)		\$25
52	5910	IUT-Repro.	IUT-Reprographics		\$0
53	5942	IUT-Advertising	IUT Advertising: RBM share (10%) of the amount paid to CHOICE (\$20,604) to manage the sale of ad space per Choice estimate.		\$2,060
54	5911	IUT-General Overhead	IUT-Overhead: 50% of ALA OH rate x Total Revenues		\$3,565
55	5600	Taxes/Income	Unrelated business income: 3% of total advertising revenue, line 4140, 4142, 4143		\$330
56			Total Expenses		\$19,897
57			Net		\$7,010

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3340 Web-based Continuing Education								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4103	Sales/On-line	\$0	\$59,200	\$81,545	\$102,650	\$22,255	\$28,000	\$24,375
9	4105	Sales/Webinars, Webcasts.	\$119,000	\$108,950	\$41,121	\$19,720	\$81,890	\$63,920	\$52,900
10	4140	Advertising/Gross	\$36,670	\$0	\$0	\$0	\$0	\$0	\$0
11	4610	Comm/Online Advertising	\$0	\$0	\$0	\$0	\$0	0	0
12	4611	Comm/Sales Rep	(\$5,257)	(\$3,342)	(\$4,639)	(\$954)	(\$447)	(\$1,350)	(\$1,097)
13									
14	TOTAL		\$150,413	\$164,808	\$118,027	\$121,416	\$103,698	\$90,570	\$76,178
15									
16	EXPENSES								
17	5000	Salaries & Wages	\$13,280	\$20,500	\$12,053	\$27,143	\$15,636	\$28,646	\$17,284
18	5010	Employee Benefits	\$3,791	\$6,083	\$3,683	\$8,142	\$4,817	\$8,980	\$5,704
19	5110	Professional Services	\$1,722	\$10,268	\$3,185	\$4,430	\$5,894	\$9,312	\$8,500
20	5122	Bank Service Fees	\$2,092	\$3,099	\$1,233	\$2,926	1537.24	\$2,581	\$2,171
21	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
23	5305	Speaker/Guest Honorarium	\$0	\$0	\$300	\$7,519	\$2,274	0	0
24	5350	Program Allocation	\$0	\$0	\$0	\$0	\$101	0	0
25	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5412	Advertising/Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5430	Web Operating Expenses	\$0	\$0	\$5,971	\$3,467	\$2,744	\$0	\$0
36	5431	Webinars/Webcasts/Web c	\$16,037	\$15,540	\$1,956	\$0	\$0	\$4,171	\$4,461
37	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	0	0
38	5530	Depr/Furn & Equipment	\$61	\$57	\$52	\$91	\$107	0	0
39	5540	Royalty Expense	\$8,867	\$7,905	\$3,218	\$1,581	\$0	\$6,392	\$5,290
40	5543	Bad Debt Expense	\$0	\$604	\$606	\$503	\$405	\$453	\$381
41	5600	Taxes/Income		\$0	\$0	\$0		\$0	\$0
42	5599	Misc. Expense	\$2,941	\$1,059	\$753	\$1,116	\$567	\$1,400	\$889
43	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5909	IUT-Dist. Center	\$0	\$0	\$7	\$10	\$0	\$0	\$0
45	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	0	0
46	5940	IUT-Registration Processing	\$2,477	\$3,944	\$2,207	\$2,998	\$1,809	\$4,004	\$4,004
47	5911	IUT-General Overhead	\$14,445	\$21,343	\$16,192	\$16,153	\$13,740	\$8,469	\$7,009
48									
49	TOTAL DIRECT EXPENSES		\$65,713	\$90,401	\$51,415	\$76,078	\$49,631	\$74,408	\$55,693
50									
51	NET		\$84,700	\$74,407	\$66,612	\$45,339	\$54,067	\$16,162	\$20,485

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3340		
4		Project Name:	Web-based Continuing Education		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4103	Sales/On-line	15% of sponsored webinar revenue to cost-share with CHOICE. (Percentage was 40% in FY17, currently splitting 85/15 CHOICE/ACRL)		24,375
9	4105	Sales/Webinars, Webcasts. Web CE	Online learning registration fees (multi-week online courses and one-shot webcasts)		52,900
10			Online courses: 2 total online courses x 20 participants each @ \$135 = \$8,100	5,400	
11			Webcasts: 20 live webcasts with 25 registrants each (500 total) with an average reg fee of \$95 (based on avg reg for webcasts following the implementation of the "group" registration rate). Based on \$50 ACRL member fee, \$75 ALA member, \$90 Nonmember, \$40 Student, \$305 Group	47,500	
12	4140	Advertising/Gross	CHOICE sponsored revenue recognized in 4103		-
13	4611	Comm/Sales Rep	Commissions on ACRL-CHOICE sponsored webcasts. 15% of \$9,000 due to cost-share with CHOICE. Updated based on historical actuals.		(1,097)
14			Total Revenues		76,178

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3340		
4		Project Name:	Web-based Continuing Education		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
15	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in matrix		17,284
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		5,704
17	5110	Professional Services	Course development, 2 new Moodle courses x \$1,000 = \$2,000	2,000	8,500
18			LearningTimes annual fee @ \$3,000	3,000	
19			Learning Times per person, per hour fee (based on average of 90 minute per event x \$7/hour/person at 500 webcast attendees)	3,500	
20	5122	Bank Service Fees	Bank Charges		2,171
21	5150	Messenger Service	Messenger service		-
22	5400	Editl/Proofreading-O/S	Editorial/Proofreading		-
23	5402	Printing-O/S	Outside printing , flyers for marketing		-
24	5404	Design Service-O/S	Design service- Outside		-
25	5410	Mail Service-O/S	Mail service - Outside		-
26	5411	Advertising/Space	Advertising space purchase		-
27	5412	Advertising/Direct	Advertising-Direct		-
28	5413	Mail List Rental	Mail list rental		-
29	5415	Pre-Press/Photo Services	Pre-Press/Photographic		-
30	5420	Copyright Fees	Copyright fees		
31	5430	Web Operating Expenses	Web Operating Expenses		-
32	5431	Webminars/Webcasts/Web CE Exp	85/15 expense split with CHOICE; 15% expenses recognized in budget.		4,461

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3340		
4		Project Name:	Web-based Continuing Education		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
33	5523	Postage & E-Mail/O/S	Postage (based on historical actual)		-
34	5540	Royalty Expense	Presenter royalty payments: 10% x registration revenue for webcasts and online courses, less LearningTimes payments for webcasts		5,290
35	5543	Bad Debt Expense	Bad debt (1% of gross revenues)		381
36	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		889
37	5905	IUT-Telephone	IUT-Telephone		-
38	5909	IUT-Dist. Center	IUT-Distribution		-
39	5940	IUT-Registration Processing	IUT-Registration Processing: \$6.25 per registrant for online courses and webcasts. Based on 616 online learning attendees.		4,004
40	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues (4105)		7,009
41	5600	Taxes/Income	3% of advertising revenues		-
42			Total Expenses		55,693
43			Net		20,485

	B	C	F	G	H	I	J
1	ALA BUDGET WORKSHEET						
2	ACRL	1/8/2020					
3	PROJECT: 3341 Licensed Workshops						
4			2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6							
7	4105	Sales/Webinars, Webcas	\$0	\$0	\$0	\$0	\$0
8	4200	Registration Fees	\$0	\$19,430	\$630	\$18,410	\$9,205
9	4430	Royalties-Non-Exempt	\$55,795	\$160,250	\$76,370	\$130,000	\$116,000
10							
11	TOTAL		\$55,795	\$179,680	\$77,000	\$148,410	\$125,205
12							
13	EXPENSES						
14	5000	Salaries & Wages	\$29,636	\$35,313	\$26,633	\$37,986	\$28,806
15	5001	Temp Employees-In-Hou	\$0	\$0	\$0	0	0
16	5002	Overtime/Wages	\$0	\$0		0	0
17	5010	Employee Benefits	\$9,056	\$10,593	\$8,204	\$11,909	\$9,506
18	5110	Professional Services	\$0	\$0	\$0	0	0
19	5122	Bank Service Fees	\$0	\$128	\$214	\$3,250	\$2,900
20	5150	Messenger Service	\$38	\$416	\$54	\$0	\$0
21	5210	Transportation	\$1,437	\$0	\$0	0	0
22	5302	Meal Functions	\$0	\$2,793	\$0	\$3,080	\$1,540
23	5304	Speaker/Guest Expenses	\$5,511	\$6,310	\$1,331	\$3,700	\$3,700
24	5305	Speaker/Guest Honorariu	\$5,511	\$55,625	\$24,998	\$42,000	\$32,250
25	5309	Audio/Visual Equip Renta	\$0	\$3,588	\$2,483	0	0
26	5350	Program Allocation	\$0	\$750	\$1,500	\$20,000	\$20,000
27	5402	Printing-O/S	\$0	\$734	\$0	\$0	\$0
28	5522	Telephone & Fax/O/S	\$0	\$0	\$0	0	0
29	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	0	0
30	5530	Depr/Furn & Equipment	\$128	\$118	\$181	0	0
31	5540	Royalty Expense	\$0	\$0	\$0	0	0
32	5543	Bad Debt Expense	\$0	\$0	\$0	0	0
33	5599	Misc. Expense	\$1,992	\$1,592	\$1,040	\$1,857	\$1,482
34	5900	IUT-Marketing	\$0	\$0	\$0	0	0
35	5902	IUT-ITTS	\$0	\$0	\$0	0	0
36	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0
37	5909	IUT-Dist. Center	\$0	\$9	\$31	\$0	\$0
38	5910	IUT-Repro.	\$309	\$74	\$366	\$0	\$0
39	5942	IUT-Advertising	\$0	\$0	\$0	0	0
40	5999	IUT-Misc.	\$0	\$0	\$0	0	0
41	5911	IUT-General Overhead	\$7,365	\$26,283	\$10,286	\$19,664	\$16,590
42							
43	TOTAL EXPENSES		\$60,983	\$144,325	\$77,320	\$143,446	\$116,774
44							
45	NET		(\$5,188)	\$35,355	(\$320)	\$4,964	\$8,431

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3341		
4		Project Name:	Licensed Workshops		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
8	4105	Sales/Webinars, Webcasts. Web CE			
9	4200	Registration Fees	Offering a workshop at ALA Annual Conference. Registration fees for one 1-day workshop: 30 ACRL members @ \$255 = \$7,650, 3 ALA members @ \$295 = \$885, 2 Nonmembers @ \$335 = \$670 for each workshop. Total = \$9,205		9,205
10	4430	Royalties-Non-Exempt	Licensed regional workshops. ACRL offers workshops upon request on 7 topics (Standards for Libraries in Higher Education, Scholarly Communication, Assessment, Research Data Management, Framework for Information Literacy for Higher Education, Open Educational Resources, and Scholarship of Teaching and Learning). License fee with two presenters at @ 6,000 per workshop x 12. License fee for Standards and AiA workshops with one presenter @ \$3,500 per workshop x 12. License fee for one workshop at Sharjah Library Conference @ \$2,000.		116,000
11			Total Revenues		125,205
12	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in the salary matrix		28,806
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		9,506
14	5122	Bank Service Fees	Bank service fees		2,900
15	5150	Messenger Service			-
16	5302	Meal Functions	Workshop AM and PM breaks for ALA Annual Conference. 35 participants x 2 breaks @ \$22 per break = \$1,540.		1,540

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3341		
4		Project Name:	Licensed Workshops		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
17	5304	Speaker/Guest Expenses	All travel for experienced presenters is reimbursed by hosts for workshops delivered. ACRL covers travel for new presenters to shadow (2 people, per person costs: \$450 flight, \$200 hotel x 1.5 nights, \$50 per diem x 2 days, \$75 ground transportation). Staff travel to shadow 2 workshops (per workshop: \$450 flight, \$75 ground transportation, lodging \$200 per night x 1.5 days, per diem \$50 day x 2 days).		3,700

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3341		
4		Project Name:	Licensed Workshops		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
18	5305	Speaker/Guest Honorarium	Presenter honorarium @ \$750 x 2 presenters x 12 workshops; \$750 Standards/AiA/other x 1 presenter x 12 workshops; plus seven presenter coordinators \$750 each		32,250
19	5350	Program Allocation	Annual funds for new curriculum development and existing curriculum refresh; IUT to Standards budget for Standards and Framework booklets comped for those workshops		20,000
20	5402	Printing-O/S			
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,482
22	5905	IUT-Telephone	IUT-Telephone		-
23	5909	IUT-Dist. Center	IUT-Distribution		
24	5910	IUT-Repro.	IUT-Reprographics		
25	5911	IUT-General Overhead	IUT-Overhead: License overhead @ 50% of ALA overhead rate as provided by ALA Planning and Budgeting.		16,590
26			Total Expenses		116,774
27			Net		8,431

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT: 3400 Non-Periodical Publications								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4100	Sales/Books	\$322,577	\$471,338	\$317,939	\$376,051	\$302,128	\$371,500	\$285,875
8	4601	Returns/Credits	(\$15,758)	(\$32,989)	(\$27,280)	(\$24,719)	(\$26,572)	(\$26,005)	(\$22,870)
9	4101	Sales/Pamphlets	\$0	\$0	\$0		\$0	0	0
10	4103	Sales/On-line	\$0	\$0	\$0		\$0	(\$1,115)	(\$2,859)
11	4108	Sales/ALA Store	\$0	\$0	\$0		\$0	0	0
12	4109	Sales/Miscellaneous	\$0	\$0	\$0		\$0	0	0
13	4400	Donations/Honoraria	\$0	\$0	\$0		\$0	0	0
14	4421	Royalties-Exempt	\$6,731	\$21,513	\$14,831	\$38,020	\$63,640	\$35,000	\$63,000
15	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0		\$0	0	0
16	4430	Royalties-Non-Exempt	\$0	\$0	\$0		\$0	0	0
17	4602	Sales/Book Discounts	\$0	(\$85,111)	(\$17,363)	(\$878)	(\$299)	\$0	\$0
18									
19	TOTAL		\$313,550	\$374,752	\$288,126	\$388,475	\$338,897	\$379,380	\$323,146
20									
21	EXPENSES								
22	5000	Salaries & Wages	\$60,643	\$76,664	\$76,896	\$102,634	\$91,519	\$106,487	\$89,879
23	5001	Temp Employees-In-House	\$0	\$0	\$0			0	0
24	5002	Overtime/Wages	\$0	\$0	\$0		\$0	0	0
25	5010	Employee Benefits	\$17,313	\$22,749	\$23,498	\$30,787	\$28,193	\$33,384	\$29,660
26	5110	Professional Services	\$7,200	\$19,400	\$0		\$0	0	0
27	5122	Bank Service Fees	\$3	\$2,089	\$42	\$5	\$0	\$25	\$8,290
28	5150	Messenger Service	\$172	\$98	\$52	\$39	\$0	\$45	\$0
29	5210	Transportation	\$0	\$0	\$0		\$0	\$0	\$0
30	5212	Lodging & Meals	\$0	\$0	\$0		\$0	0	0
31	5214	Entertainment	\$317	\$0	\$0		\$0	\$0	\$0
32	5216	Business Meetings	\$0	\$0	\$0		\$0	0	0
33	5302	Meal Functions	\$0	\$0	\$0		\$0	0	0
34	5350	Program Allocation	\$21	\$0	\$0		\$0	0	0
35	5400	Editl/Proofreading-O/S	\$23,592	\$18,642	\$10,959	\$20,688	\$16,475	\$24,300	\$18,200
36	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0			\$0	\$0
37	5402	Printing-O/S	\$28,403	\$37,918	\$26,255	\$33,411	\$32,056	\$41,000	\$37,200
38	5403	Binding-O/S	\$0	\$0	\$0			0	0
39	5404	Design Service-O/S	\$12,956	\$0	\$161	\$80	\$241	\$250	\$3,000
40	5410	Mail Service-O/S	\$0	\$0	\$0		\$67	0	0
41	5411	Advertising/Space	\$0	\$0	\$0		\$0	\$0	\$0
42	5412	Advertising/Direct	\$0	\$2,553	\$0			\$5,000	\$5,000
43	5413	Mail List Rental	\$0	\$0	\$0			\$0	\$0
44	5414	Supplies/Production	\$1,162	\$147	\$0			\$0	\$0
45	5415	Pre-Press/Photo Services	\$166	\$328	\$100	\$77	\$12	\$100	\$25
46	5420	Copyright Fees	\$0	\$219	\$0	\$3,000	\$0	\$990	\$770
47	5430	Web Operating Expenses	\$0	\$0	\$0		\$0	\$0	\$0
48	5432	Purchased Inventory	\$0	\$0	\$0			0	0
49	5433	Order Processing/Fulfillment	\$26,669	\$28,395	\$24,220	\$31,331	\$22,775	\$31,578	\$22,870
50	5480	Cost of Sales	\$55,881	\$38,371	\$56,318	\$70,029	\$38,553	\$70,585	\$51,458
51	5490	Inventory Adjustment	(\$51,716)	(\$66,414)	(\$35,943)	(\$55,342)	(\$79,262)	(\$66,640)	(\$59,195)
52	5499	Inventory Reserve Adjustmen	\$8,735	\$2,167	\$2,000	\$4,329	\$2,000	\$2,000	\$2,000
53	5500	Supplies/Operating	\$0	\$0	\$3,789		\$0	0	0
54	5501	Equipment/Software-Minor	\$0	\$0	\$0		\$0	0	0
55	5502	Ref Mats/Periodicals	\$0	\$0	\$0		\$0	\$0	\$0
56	5521	Space Rent	\$0	\$0	\$0		\$0	0	0
57	5522	Telephone & Fax/O/S	\$0	\$0	\$0		\$0	0	0
58	5523	Postage & E-Mail/O/S	\$3,344	\$4,281	\$0	\$6,694	\$5,049	\$7,000	\$6,000
59	5530	Depri/Furn & Equipment	\$277	\$213	\$333	\$344	\$624	0	0
60	5540	Royalty Expense	\$10,851	\$48,724	\$22,594	\$27,116	\$20,598	\$18,575	\$14,294
61	5543	Bad Debt Expense	\$0	\$2,127	\$3,446	\$3,667	\$4,000	\$4,000	\$4,000
62	5599	Misc. Expense	\$13,430	\$3,961	\$4,730	\$4,222	\$3,317	\$5,205	\$4,623
63	5900	IUT-Marketing	\$0	\$0	\$0		\$0	\$0	\$0
64	5902	IUT-ITTS	\$0	\$0	\$0		\$0	\$0	\$0
65	5905	IUT-Telephone	\$0	\$0	\$0		\$0	\$0	\$0
66	5909	IUT-Dist. Center	\$804	\$688	\$1,117	\$939	\$1,259	\$1,000	\$1,300
67	5910	IUT-Repro.	\$48	\$84	\$53	\$18	\$24	\$100	\$100
68	5942	IUT-Advertising	\$0	\$0	\$0		\$0	0	0
69	5999	IUT-Misc.	\$0	\$0	\$0		\$0	0	0
70	5911	IUT-General Overhead	\$38,966	\$45,744	\$36,075	\$46,260	\$36,472	\$45,630	\$34,469
71	5941	IUT-CHOICE			\$0		\$0	\$4,309	\$4,309
72									
73	TOTAL EXPENSES		\$259,237	\$289,149	\$256,695	\$330,329	\$223,970	\$334,923	\$278,252
74									
75	NET		\$54,313	\$85,603	\$31,431	\$58,146	\$114,927	\$44,457	\$44,894

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3400		
4		Project Name:	Non-Periodical Publishing		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
8	4100	Sales/Books	Backlist sales: \$117,875. Based on FY19 actual backlist gross revenues of \$107,562.37, 105 titles for \$1024.40/title. For FY21, 155 titles at \$1,025/title, \$117,875 Sales of new books: \$168,000. Based on average gross revenue per new title FY19 of \$11,713/title. 14 new titles at \$12,000/title, \$168,000.		285,875
9	4601	Returns/Credits	Returns, @ 8% of sales. (Up from 7% based on FY19 8.79% actual)		(22,870)
10	4103	Sales/On-line			(2,859)
11	4421	Royalties-Exempt	Royalties from Univ. of So. Carolina, ALA, MIT Press, Haworth, EBSCO, ProQuest, Gardners, etc		63,000
12			Total Revenues		323,146

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3400		
4		Project Name:	Non-Periodical Publishing		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
13	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in the salary matrix		89,879
14	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		29,660
15	5122	Bank Service Fees	Bank Credit card		8,290
16	5150	Messenger Service	Messenger		-
17	5210	Transportation	PIL Editor & Content Strategist travel		-
18	5214	Entertainment	Recruitment & Acquisition of Content		-
19	5400	Editl/Proofreading-O/S	Editorial/Proofreading (14 @ \$1300)		18,200
20	5401	Typesetting/Comptn-O/S	Typesetting		-
21	5402	Printing-O/S	Outside printing of 14 new titles @ \$2,300/title, with an additional \$5,000 for reprints		37,200
22	5404	Design Service-O/S	Potential design of 1 of the 14 new books		3,000
23	5411	Advertising/Space	Advertising space purchase		-
24	5412	Advertising/Direct	Printing/distribution of Publications catalogs and flyers		5,000
25	5413	Mail List Rental	Mailing list rental		-
26	5414	Supplies/Production	Formatting ebooks has been brought in-house and is reflected in the time study for salaries and benefits.		
27	5415	Pre-Press/Photo Services	Pre-Press/Photographic		25
28	5420	Copyright Fees	Copyright fees 14 new books @ \$55 each		770
29	5430	Web Operating Expenses			-
30	5433	Order Processing/Fulfillment	Transaction Fee/Order Fulfillment, calculated at 8% of sales (line 4100)		22,870
31	5480	Cost of Sales	Cost of sales, calculated as 18% of sales (line 4100)		51,458
32	5490	Inventory Adjustment	Inventory adjustment. Total of lines 5400, 5401, 5402, 5404, 5415, and 5420.		(59,195)
33	5499	Inventory Reserve Adjustment	Inventory Reserve Adjustment (removal of out-of-print titles from stock, est. \$2,000 residual value)		2,000
34	5502	Ref Matls/Periodicals	Reference material		
35	5523	Postage & E-Mail/O/S	Mailing books to reviewers and authors		6,000
36	5540	Royalty Expense	Royalty Expenses - Included are royalties ACRL pays its own authors. Royalties are reduced, as ACRL previously paid 10% royalties on sales to ALA Publishing. Royalties paid to ACRL Authors: (10% x 50% of Line 4100)		14,294
37	5543	Bad Debt Expense	Bad debt, 1% of gross revenues		4,000

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3400		
4		Project Name:	Non-Periodical Publishing		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
38	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,623
39	5900	IUT-Marketing	IUT-Marketing		-
40	5902	IUT-ITTS	IUT-Data Processing		-
41	5905	IUT-Telephone	IUT-Telephone		-
42	5909	IUT-Dist. Center	IUT-Distribution		1,300
43	5910	IUT-Repro.	IUT-Reprographics		100
44	5941	IUT-CHOICE	Support to CHOICE for management of publishing initiatives.		4,309
45	5911	IUT-General Overhead	IUT-Overhead - Revenues from sales of books are charged 50% of ALA overhead rate on revenues (4100+4103+4601).		34,469
46			Total Expenses		278,252
47			Net		44,894

	B	C	F	G	H	I	J
1	ALA BUDGET WORKSHEET						
2	ACRL	1/8/2020					
3	PROJECT: 3402 Diversity Alliance						
4			2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6							
7	4001	Dues/Organizational	\$0	\$0	\$0	\$0	\$0
8	4105	Sales/Webinars, Webcas	\$0	\$0	\$0	0	0
9	4200	Registration Fees	\$0	\$0	\$2,930	\$0	\$5,490
10	4430	Royalties-Non-Exempt	\$17,450	\$0	\$0	\$0	\$0
11	4490	Misc. Fees/Revenues	\$0	\$25,500	\$27,000	\$24,000	\$21,600
12							
13	TOTAL		\$17,450	\$25,500	\$29,930	\$24,000	\$27,090
14							
15	EXPENSES						
16	5000	Salaries & Wages	\$10,100	\$16,119	\$10,021	\$18,682	\$9,841
17	5001	Temp Employees-In-Hou	\$0	\$0		0	0
18	5002	Overtime/Wages	\$0	\$0	\$0	0	0
19	5010	Employee Benefits	\$3,087	\$4,835	\$3,087	\$5,857	\$3,248
20	5110	Professional Services	\$0	\$0	\$0	0	0
21	5122	Bank Service Fees	\$0	\$428	\$384	\$468	\$468
22	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0
23	5210	Transportation	\$0	\$0	\$933	\$0	\$0
24	5212	Lodging & Meals	\$0	\$0	\$1,314	\$0	\$0
25	5301	Conference Equipment R	\$0	\$0	\$3,696	\$0	\$0
26	5302	Meal Functions	\$0	\$0	\$6,394	\$0	\$2,280
27	5304	Speaker/Guest Expenses	\$0	\$0	\$2,535	\$0	\$950
28	5305	Speaker/Guest Honorariu	\$0	\$0	\$4,750	\$750	\$750
29	5350	Program Allocation	\$0	\$7,304	\$8,105	\$31,500	\$31,500
30	5402	Printing-O/S	\$0	\$0	\$0	0	0
31	5500	Supplies/Operating	\$0	\$0	\$574	\$1,000	\$1,000
32	5522	Telephone & Fax/O/S	\$0	\$0		\$0	\$0
33	5523	Postage & E-Mail/O/S	\$0	\$0		0	0
34	5530	Depr/Furn & Equipment	\$44	\$54	\$68	0	0
35	5540	Royalty Expense	\$0	\$0		0	0
36	5543	Bad Debt Expense	\$0	\$0	\$148	\$148	\$148
37	5599	Misc. Expense	\$631	\$663	\$363	\$913	\$506
38	5900	IUT-Marketing	\$0	\$0	\$0	0	0
39	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0
40	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0
41	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0
42	5910	IUT-Repro.	\$175	\$0	\$160	\$200	\$200
43	5942	IUT-Advertising	\$0	\$0	\$0	0	0
44	5999	IUT-Misc.	\$0	\$0	\$0	0	0
45	5911	IUT-General Overhead	\$2,303	\$3,366	\$388	\$6,360	\$5,724
46							
47	TOTAL EXPENSES		\$16,340	\$32,770	\$42,920	\$65,878	\$56,615
48							
49	NET		\$1,110	(\$7,270)	(\$12,990)	(\$41,878)	(\$29,525)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3402		
4		Project Name:	Diversity Alliance		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4001	Dues/Organizational			\$0
9	4200	Registration Fees	Diveristy Alliance Preconference Institutue registration fees: One-quarter ACRL Diversity Alliance members: \$2700 = 12 * \$225; 3 ACRL members: \$825 = 3 * \$275; 1 Nonmember: \$315		\$5,490
10	4400	Donations/Honoraria			\$0
11	4430	Royalties-Non-Exempt			\$0
12	4490	Misc. Fees/Revenues	Diversity Alliance fees: 48 institutions @ \$500. Number of institutions based on 90% of 2019 membership.		\$21,600
13			Total Revenues		\$27,090
14	5000	Salaries & Wages	Salaries at % of ACRL total salaries listed in salary matrix		\$9,841
15	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$3,248
16	5122	Bank Service Fees	Bank Charges on credit cards. \$123 for membership, \$345 for Pre-Conference institute		\$468
17	5150	Messenger Service			\$0
18	5210	Transportation			\$0
19	5212	Lodging & Meals			\$0
20	5216	Business Meetings			\$0
21	5301	Conference Equipment Rental			\$0
22	5302	Meal Functions	Diveristy Alliance Preconference Institutue Meal functions: Morning refreshment break @ \$35 x 19; Box lunch buffet @ \$50 x 19; Afternoon refreshment break @ \$35 x 19		\$2,280

	B	C	D	E	F
23	5304	Speaker/Guest Expenses	Diversity Alliance Preconference Institute: 1 ACRL staff facilitator comp; 1 librarian presenter @ \$200 hotel reimbursement and \$50 per diem; 1 non-librarian/consultant @ \$200 hotel reimbursement, \$50 per diem, \$450 flight		\$950
24	5305	Speaker/Guest Honorarium	Consultant honorarium @ \$750		\$750
25	5350	Program Allocation	\$1,500 in ongoing costs for the ACRL Diversity Alliance. \$30,000 to support ACRL/ARL/PLA/ODLOS joint EDI initiative.		\$31,500
26	5500	Supplies/Operating	Supplies		\$1,000
27	5522	Telephone & Fax/O/S	Reimbursed phone/fax		\$0
28	5543	Bad Debt Expense			\$148
29	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$506
30	5902	IUT-ITTS	IUT-Data Processing		\$0
31	5905	IUT-Telephone	IUT-Telephone		\$0
32	5909	IUT-Dist. Center	IUT-Distribution		\$0
33	5910	IUT-Repro.	IUT-Reprographics		\$200
34	5911	IUT-General Overhead	IUT-General Overhead IUT 100% of ALA General overhead rate on revenue from misc. fees revenue (line 4490).		\$5,724
35			Total Expenses		\$56,615
36			Net		-\$29,525

	B	C	D	E	F	G	H
1	ALA BUDGET WORKSHEET						
2	ACRL	1/8/2020					
3	PROJECT: 3403 New Roles & Changing Landscapes						
4			2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6							
7	4400	Donations/Honoraria	\$0	0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	\$0	0	\$0	0	0
9	4490	Misc. Fees/Revenues	\$0	0	\$0	\$0	\$0
10							
11	TOTAL		\$0	\$0	\$0	\$0	\$0
12							
13	EXPENSES						
14	5000	Salaries & Wages	\$2,832	\$2,898	\$4,245	\$9,341	\$4,169
15	5002	Overtime/Wages	\$0	\$0		0	0
16	5010	Employee Benefits	\$866	\$869	\$1,308	\$2,928	\$1,376
17	5016	Prof Memberships	\$0	\$0	\$0	0	0
18	5031	Staff Development	\$0	\$0	\$0	0	0
19	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0
20	5210	Transportation	\$0	\$0	\$0	0	0
21	5212	Lodging & Meals	\$0	\$0	\$0	0	0
22	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0
23	5301	Conference Equipment Rental	\$0	\$0	\$0	0	0
24	5302	Meal Functions	\$0	\$0	\$0	0	0
25	5304	Speaker/Guest Expenses	\$0	\$0	\$0	0	0
26	5306	Awards	\$0	\$0	\$0	0	0
27	5350	Program Allocation	\$0	\$10,000	\$1,500	\$5,500	\$4,000
28	5402	Printing-O/S	\$0	\$0	\$0	0	0
29	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0
30	5502	Ref Matls/Periodicals	\$0	\$0	\$0	0	0
31	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0
32	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	0	0
33	5530	Depr/Furn & Equipment	\$12	\$10	\$29	0	0
34	5560	Organization Support/Contrib.	\$0	\$0		0	0
35	5599	Misc. Expense	\$177	\$119	\$154	\$457	\$214
36	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0
37	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0
38	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0
39	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0
40							
41	TOTAL		\$3,887	\$13,896	\$7,236	\$18,226	\$9,759
42							
43	NET		(\$3,887)	(\$13,896)	(\$7,236)	(\$18,226)	(\$9,759)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3403		
4		Project Name:	New Roles Changing Landscapes		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4400	Donations/Honoraria	Donation		\$0
9	4490	Misc. Fees/Revenues	Misc. Revenue		\$0
10			Total Revenues		\$0
11	5000	Salaries & Wages	Salaries at % of ACRL total salaries listed in salary matrix		\$4,169
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$1,376
13	5150	Messenger Service	Messenger Services		\$0
14	5216	Business Meetings	Business meetings, registration fees		\$0
15	5350	Program Allocation	\$2,500 for potential goal-area activities in consultation with the chair of the New Roles and Changing Landscapes Committee, plus \$1,500 for ongoing costs for the online Leading Change course/workbook		\$4,000
16	5500	Supplies/Operating	Supplies		\$0
17	5522	Telephone & Fax/O/S	Reimbursed phone/fax		\$0
18	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$214
19	5902	IUT-ITTS	IUT-Data Processing		\$0
20	5905	IUT-Telephone	IUT-Telephone		\$0
21	5909	IUT-Dist. Center	IUT-Distribution		\$0
22	5910	IUT-Repro.	IUT-Reprographics		\$0
23			Total Expenses		\$9,759
24			Net		-\$9,759

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	1/8/2020							
3	PROJECT: 3501 Council of Liaisons								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	0	0	0	0
9									
10	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$11,066	\$15,632	\$13,635	\$13,475	\$9,081	\$14,946	\$8,918
14	5002	Overtime/Wages	\$0	\$0	\$0			0	0
15	5010	Employee Benefits	\$3,159	\$4,639	\$4,166	\$4,041	\$2,797	\$4,685	\$2,943
16	5016	Prof Memberships	\$11,364	\$13,344	\$9,983	\$8,850	\$6,779	\$12,647	\$12,647
17	5031	Staff Development	\$0	\$0	\$0	\$0	\$0	0	0
18	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5210	Transportation	\$0	\$428	\$109	\$0	\$296	0	0
20	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$165	0	0
21	5216	Business Meetings	\$0	\$0	\$125	\$0	\$0	\$0	\$0
22	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
23	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	0	0
24	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
25	5306	Awards	\$0	\$0	\$0	\$0	\$0	0	0
26	5350	Program Allocation	\$18,968	\$24,146	\$22,801	\$16,986	\$21,696	\$22,000	\$18,000
27	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
28	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	0	0
30	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5530	Depr/Furn & Equipment	\$51	\$43	\$59	\$45	\$62	0	0
33	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0		0	0
34	5599	Misc. Expense	\$2,451	\$808	\$852	\$554	\$329	\$731	\$459
35	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39									
40	TOTAL		\$47,059	\$59,040	\$51,730	\$43,951	\$41,205	\$55,009	\$42,967
41									
42	NET		(\$47,059)	(\$59,040)	(\$51,730)	(\$43,951)	(\$41,205)	(\$55,009)	(\$42,967)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3501		
4		Project Name:	Council of Liaisons		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4400	Donations/Honoraria	Donation		\$0
9	4490	Misc. Fees/Revenues	Misc. Revenue		-
10			Total Revenues		\$0
11	5000	Salaries & Wages	Salaries at % of ACRL total salaries listed in salary matrix		\$8,918
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		2,943
13	5016	Prof Memberships	Memberships: CNI (\$8,450), Freedom to Read (\$100), CHEMA (\$400); Project COUNTER (\$497). American Council of Learned Societies (\$1,200). National Humanities Alliance: \$2,000		12,647
14	5150	Messenger Service	Messenger Services		-
15	5216	Business Meetings	Business meetings, registration fees (charged to 5350)		-
16	5350	Program Allocation	\$30,000 to support strategic liaison relationships as needed and awarded by the Liaisons Coordinating Committee. \$30K available if needed; budgeted based on prior history.		18,000
17	5500	Supplies/Operating	Supplies		
18	5522	Telephone & Fax/O/S	Reimbursed phone/fax		-
19	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		459
20	5902	IUT-ITTS	IUT-Data Processing		-
21	5905	IUT-Telephone	IUT-Telephone		-
22	5909	IUT-Dist. Center	IUT-Distribution		-
23	5910	IUT-Repro.	IUT-Reprographics		-
24			Total Expenses		\$42,967
25			Net		(\$42,967)

	B	C	H	I	J	K	L	M
1	ALA Budget Worksheet							
2	Scholarly Communications							
3	Project 3702							
4		1/8/2020	2015	2016	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE							
7	4103	Sales/On-line	\$0	\$0	\$0	\$0	0	0
8	4200	Registration Fees	\$0	\$0	\$0	\$0	0	0
9	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	0	0
10	4430	Royalties-Non-Exempt	\$8,000	\$10,000	\$10,000	\$9,856	\$10,000	\$10,000
11								
12	TOTAL		\$8,000	\$10,000	\$10,000	\$9,856	\$10,000	\$10,000
13								
14	EXPENSES							
15	5000	Salaries & Wages	\$16,821	\$19,283	\$28,634	\$40,151	\$37,364	\$29,497
16	5001	Temp Employees-In-House	\$0	\$0	\$0		0	0
17	5010	Employee Benefits	\$4,802	\$5,722	\$8,589	\$12,369	\$11,714	\$9,734
18	5110	Professional Services	\$0	\$9,000	\$0	\$0	0	0
19	5122	Bank Service Fees	\$57	\$185	\$114	\$57	0	\$100
20	5150	Messenger Service	\$0	\$0	\$0	\$0	0	0
21	5151	Duplication/Outside	\$0	\$0	\$0	\$0	0	0
22	5210	Transportation	\$4,043	\$2,999	\$0	\$690	0	0
23	5212	Lodging & Meals	\$110	\$2,328	\$0	-\$251	0	0
24	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	0	0
25	5302	Meal Functions	\$0	\$294	\$0	\$0	0	0
26	5304	Speaker/Guest Expenses	\$6,571	\$10,438	\$10,825	\$9,132	\$9,250	\$9,250
27	5305	Speaker/Guest Honorarium	\$4,500	\$3,438	\$7,500	\$8,250	\$7,500	\$7,500
28	5309	Audio/Visual Equip Rental & Lab	\$0	\$0	\$0		0	0
29	5350	Program Allocation	\$17,538	\$34,325	\$61,600	\$81,513	\$69,447	\$72,257
30	5402	Printing-O/S	\$0	\$0	\$0	\$0	0	0
31	5404	Design Service-O/S	\$0	\$0	\$0	\$12	0	0
32	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	0	0
33	5413	Mail List Rental	\$0	\$0	\$0	\$0	0	0
34	5414	Supplies/Production	\$0	\$0	\$0	\$0	0	0
35	5500	Supplies/Operating	\$0	\$15	\$0	\$0	0	0
36	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	0	0
37	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	0	0
38	5530	Depr/Furn & Equipment	\$77	\$53	\$96	\$274	0	0
39	5599	Misc. Expense	\$3,725	\$996	\$1,178	\$1,455	\$1,826	\$1,517
40	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0
42	5909	IUT-Dist. Center	\$1	\$0	\$0	\$0	\$0	\$0
43	5910	IUT-Repro.	\$0	\$0	\$0	\$119	\$0	\$0
44	5940	IUT-Registration Processing	\$0	\$0	\$0	\$0	0	0
45	5911	IUT-General Overhead	\$0	\$0	\$1,320	\$1,306	\$1,325	\$1,325
46								
47	TOTAL DIRECT EXPENSES		\$58,245	\$89,076	\$119,856	\$155,076	\$138,426	\$131,180
48								
49	NET		(\$50,245)	(\$79,076)	(\$109,856)	(\$145,220)	(\$128,426)	(\$121,180)

	B	C	D	E	F
1	FY2013	Unit No.:	403		
2	Primary Bu	Unit Name:	Association of College and Research Libraries		
3		Project No.:	3702		
4		Project Name:	Scholarly Communications		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4430	Royalties-Non-Exempt	Road Show workshop license fee subsidized:(\$2,000 per host x 5 locations)		\$10,000.00
9			Total Revenues		\$10,000.00
10	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in salary matrix		\$29,497.00
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$9,734.00
12	5122	Bank Service Fees			\$100.00
13	5304	Speaker/Guest Expenses	Travel costs for S.C. road show subsidized 2 experienced speakers x 5 workshop locations = \$9250. Breakdown per person costs: \$450 flight, \$200 hotel x 1.5 nights, \$50 per diem x 2 days, \$75 ground transportation		\$9,250.00
14	5305	Speaker/Guest Honorarium	Honorarium for S. C. workshop, subsidized. Presenter honorarium @ \$750 x 2 presenters x 5 locations		\$7,500.00
15	5350	Program Allocation	<ul style="list-style-type: none"> • \$2,5000 scholarly communication activities TBD and travel; • \$30,000 for research grants competitively awarded (6-10 grants of \$3,000 - \$5,000 each); • \$10,500 for dissemination costs for those awarded research grants in FY20 (7 people x \$1,500 each); • \$15,010 for Library Copyright Alliance (\$15,010 shown in Govt. Relations Project 3704) • \$6,750 for SPARC dues; • \$5,000 for Open Access Working Group; • \$497 for COUNTER dues; • \$2,000 for OpenCon2021 1 sponsored scholarships; 		\$72,257.00
16	5599	Misc. Expense			\$1,517.00
17	5902	IUT-ITTS	Data processing		\$0.00
18	5905	IUT-Telephone	Phone		\$0.00
19	5909	IUT-Dist. Center	Distribution Center		\$0.00
20	5910	IUT-Repro.	Repro		\$0.00
21	5911	IUT-General Overhead	IUT 50% of ALA General overhead rate on revenue from licensed workshop fees.		\$1,325.00
22			Total Expenses		\$131,180.00
23			Net		(\$121,180.00)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	VAL Initiative								
3	Project 3703								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4101	Sales/Pamphlets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4102	Sales Audiovisual	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	4200	Registration Fees	\$0	\$0	\$0	\$0	\$0	0	0
10	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4421	Royalties-Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$0	\$37,250	\$0	\$0
13									
14	TOTAL		\$0	\$0	\$0	\$0	\$37,250	\$0	\$0
15									
16	EXPENSES								
17	5000	Salaries & Wages	\$11,066	\$21,249	\$22,121	\$61,410	\$17,423	\$37,364	\$27,078
18	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
19	5010	Employee Benefits	\$3,159	\$6,305	\$6,759	\$18,421	\$5,367	\$11,714	\$8,936
20	5110	Professional Services	\$0	\$0	\$1,064	\$198	\$0	0	0
21	5122	Bank Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
24	5210	Transportation	\$199	\$502	\$2,823	\$0	\$495	\$0	\$0
25	5212	Lodging & Meals	\$95	\$429	\$2,301	\$0	\$41	\$0	\$0
26	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
27	5302	Meal Functions	\$0	\$0	\$4,890	\$0	\$0	0	0
28	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5350	Program Allocation	\$0	\$0	\$68,341	\$34,598	\$18,185	\$46,250	\$32,500
31	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
34	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
35	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
36	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
37	5431	Webminars/Webcasts/Web CE	\$0	\$0	\$0	\$0	\$0	0	0
38	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	0	0
39	5430	Web Operating Expenses	\$0	\$0	\$0	\$0	\$0	0	0
40	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5530	Depr/Furn & Equipment	\$51	\$59	\$96	\$206	\$119	0	0
43	5599	Misc. Expense	\$2,451	\$1,098	\$1,382	\$2,526	\$631	\$1,826	\$1,393
44	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	0	0
45	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5910	IUT-Repro.	\$0	\$0	\$0	\$709	\$0	\$0	\$0
48	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
49	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
50									
51	TOTAL DIRECT EXPENSES		\$17,021	\$29,642	\$109,776	\$118,069	\$42,261	\$97,154	\$69,907
52									
53	NET		(\$17,021)	(\$29,642)	(\$109,776)	(\$118,069)	(\$5,011)	(\$97,154)	(\$69,907)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3703		
4		Project Name:	VAL Initiative		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4101	Sales/Pamphlets			\$0
9	4102	Sales Audiovisual			\$0
10	4400	Donations/Honoraria			\$0
11	4421	Royalties-Exempt			\$0
12	4429	Overhd-exempt Rev./Division			
13	4490	Misc. Fees/Revenues			-
14			Total Revenues		-
15	5000	Salaries & Wages	Salaries @ % of ACRL salaries in salary matrix		\$27,078
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		8,936
17	5122	Bank Service Fees	Bank fees		
18	5150	Messenger Service	Messenger service		
19	5210	Transportation			-
20	5212	Lodging & Meals			-
21	5300	Facilities Rent			-
22	5304	Speaker/Guest Expenses			-
23	5305	Speaker/Guest Honorarium			-
24	5350	Program Allocation	<ul style="list-style-type: none"> • \$2,500 for potential VAL activities in consultation with the chair of the VAL committee; • \$12,000 for grants to practitioner-scholars to carry out research on key questions identified by the June 2017 action-oriented research agenda. Competitively awarded (4 grants of \$3,000 each); • \$10,500 will be budgeted for dissemination costs for those awarded research grants in FY20 (7 people x \$1,500 each); • \$7,500 support for travel scholarships to academic librarians to present at higher education conferences about VAL related topics, above and beyond the ACRL Liaisons program. Competitively awarded (4 people @ \$1,875 each: \$800 conference registration, \$1075 travel, breakdown: \$450 flight, \$200 hotel x 2 nights, \$50 per diem x 3 days, \$75 ground transportation); 		32,500
25	5402	Printing-O/S			-
26	5404	Design Service-O/S			
27	5500	Supplies/Operating			
28	5522	Telephone & Fax/O/S			-
29	5523	Postage & E-Mail/O/S			
30	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,393
31	5905	IUT-Telephone			-
32	5909	IUT-Dist. Center			-
33	5910	IUT-Repro.			-
34			Total Expenses		\$69,907
35			Net		(\$69,907)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Government Relations								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4102	Sales Audiovisual	\$0	\$0	\$0	\$0	\$0	0	0
8	4200	Registration Fees	\$0	\$0	\$0	\$0	\$0	0	0
9	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
10									
11	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$8,853	\$9,361	\$13,690	\$19,899	\$12,546	\$21,796	\$12,322
15	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
16	5010	Employee Benefits	\$2,528	\$2,778	\$4,184	\$5,969	\$3,865	\$6,833	\$4,066
17	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
18	5122	Bank Service Fees	\$0	\$0	\$0	\$0	\$0	0	0
19	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	0	0
20	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
21	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
22	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
23	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
24	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
26	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
28	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
29	5350	Program Allocation	\$12,900	\$10,490	\$17,671	\$29,915	\$25,678	\$23,000	\$21,010
30	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
33	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
34	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
35	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
36	5431	Webminars/Webcasts/Web CE	\$0	\$0	\$0	\$0	\$0	0	0
37	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	0	0
38	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	0	0
39	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
40	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
41	5530	Depr/Furn & Equipment	\$40	\$26	\$59	\$67	\$85	0	0
42	5599	Misc. Expense	\$1,961	\$484	\$855	\$818	\$455	\$1,065	\$634
43	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
48	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
49									
50	TOTAL DIRECT EXPENSES		\$26,282	\$23,139	\$36,459	\$56,668	\$42,629	\$52,694	\$38,032
51									
52	NET		(\$26,282)	(\$23,139)	(\$36,459)	(\$56,668)	(\$42,629)	(\$52,694)	(\$38,032)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3704		
4		Project Name:	Government Relations		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8					\$0
9			Total Revenues		\$0
10	5000	Salaries & Wages	Salaries @ % of ACRL salaries in salary matrix		\$12,322
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		4,066
12	5302	Meal Functions			-
13	5350	Program Allocation	\$15,010 for Library Copyright Alliance (\$15,010 shown in SC project 3702); \$2,000 for general travel to support legislative and policy advocacy; \$4,000 for travel by ACRL officers (or other leaders) to attend ALA Legislative Day in Washington, D.C).		21,010
14	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		634
15	5902	IUT-ITTS	Data Processing		-
16	5905	IUT-Telephone	Phone		-
17	5909	IUT-Dist. Center	Distribution Center		-
18	5910	IUT-Repro.	Repro		-
19					
20			Total Expenses		\$38,032
21			Net		(\$38,032)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Student Learning								
3	3711								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4200	Registration Fees	\$0	\$5,930	\$0	\$0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	\$0	\$12,926	\$0	\$0	\$0	\$0	\$0
9	4400	Donations/Honoraria	\$0	\$500	\$0	\$0	\$0	0	0
10	4430	Royalties-Non-Exempt	\$0	\$135	\$0	\$0	\$0	\$0	\$0
11									
12	TOTAL		\$0	\$19,491	\$0	\$0	\$0	\$0	\$0
13									
14	EXPENSES								
15	5000	Salaries & Wages	\$10,181	\$9,922	\$4,249	\$3,015	\$5,280	\$3,736	\$5,185
16	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
17	5010	Employee Benefits	\$2,907	\$2,944	\$1,301	\$904	\$1,626	\$1,171	\$1,711
18	5110	Professional Services	\$23,345	\$34,850	\$1,366	\$0	\$0	\$0	\$0
19	5122	Bank Service Fees	\$0	\$14	\$0	\$0	\$0	0	0
20	5150	Messenger Service	\$0	\$168	\$12	\$0	\$0	0	0
21	5210	Transportation	\$780	\$1,266	\$1,522	\$0	\$0	0	0
22	5212	Lodging & Meals	\$0	\$3,437	\$435	\$0	\$0	0	0
23	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
24	5300	Facilities Rent	\$0	\$3,600	\$0	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
26	5302	Meal Functions	\$0	\$6,135	\$0	\$0	\$0	0	0
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
28	5305	Speaker/Guest Honorarium	\$0	\$1,000	\$5,250	\$0	\$0	0	0
29	5306	Awards	\$0	\$0	\$0	\$0	\$0	0	0
30	5309	Audio/Visual Equip Rental & Lab	\$0	\$518	\$0	\$0	\$0	0	0
31	5350	Program Allocation	\$5,330	\$7,455	\$33,542	\$26,500	\$26,500	\$2,500	\$2,500
32	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
33	5402	Printing-O/S	\$242	\$701	\$23	\$0	\$0	\$0	\$0
34	5430	Web Operating Expenses	\$0	\$14,088	\$2,970	\$6,780	\$10,870	\$7,920	\$10,870
35	5500	Supplies/Operating	\$0	\$15	\$119	\$0	\$0	\$0	\$0
36	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5530	Depr/Furn & Equipment	\$47	\$28	\$18	\$10	\$36	0	0
39	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0		0	0
40	5599	Misc. Expense	\$2,255	\$513	\$265	\$124	\$191	\$183	\$267
41	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	5909	IUT-Dist. Center	\$3	\$1	\$0	\$0	\$0	\$0	\$0
44	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5911	IUT-General Overhead	\$0	\$1,571	\$0	\$0	\$0	\$0	\$0
46	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
47									
48	TOTAL		\$45,090	\$88,224	\$51,071	\$37,333	\$44,503	\$15,510	\$20,533
49									
50	NET		(\$45,090)	(\$68,733)	(\$51,071)	(\$37,333)	(\$44,503)	(\$15,510)	(\$20,533)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3711		
4		Project Name:	Student Learning		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4200	Registration Fees			\$0
9	4429	Overhd-exempt Rev./Division			\$0
10	4430	Royalties-Non-Exempt			
11			Total Revenues		\$0
12	5000	Salaries & Wages	Salaries: % of ACRL total salaries		\$5,185
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$1,711
14	5110	Professional Services			
15	5350	Program Allocation	Program allocation, \$2,500 is budgeted for potential SLILC work in consultation with the committee;		\$2,500
16	5402	Printing-O/S			
17	5430	Web Operating Expenses	Maintenance and support of the Framework for Information Literacy Sandbox (Amazon web services hosting, maintenance, and support and additional development [4 hours per month billed monthly @ \$905 per month = \$10,870)		\$10,870
18	5500	Supplies/Operating	Supplies		
19	5522	Telephone & Fax/O/S	Telephone/Fax		\$0
20	5523	Postage & E-Mail/O/S	Postage		\$0
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$267
22	5902	IUT-ITTS	IUT- Data processing		\$0
23	5905	IUT-Telephone	IUT-Telephone		\$0
24	5909	IUT-Dist. Center	IUT - Distribution		\$0
25	5910	IUT-Repro.	IUT- Reprographics		\$0
26	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues (4105)		\$0
27			Total Expenses		\$20,533
28			Net		(\$20,533)

	B	C	D	E	F	G
1	ALA BUDGET WORKSHEET					
2	ACRL	1/8/2020				
3	PROJECT: 3712 Project Outcome					
4			2018	2019	2020	2021
5			ACTUAL	ACTUAL	BUDGET	BUDGET
6						
7	4400	Donations/Honoraria	0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	0	\$37,250	\$0	\$0
9	4490	Misc. Fees/Revenues	0	\$0	\$0	\$5,850
10						
11	TOTAL		\$0	\$37,250	\$0	\$5,850
12						
13	EXPENSES					
14	5000	Salaries & Wages	\$26,357	\$8,772	\$59,159	\$9,448
15	5002	Overtime/Wages	\$0		0	0
16	5010	Employee Benefits	\$7,907	\$2,702	\$18,546	\$3,118
17	5016	Prof Memberships	\$0	\$0	0	0
18	5110	Professional Services	\$0	\$184,793	\$20,000	\$0
19	5031	Staff Development	\$0	\$0	0	0
20	5150	Messenger Service	\$0	\$0	\$0	\$0
21	5210	Transportation	\$0	\$346	\$0	\$0
22	5212	Lodging & Meals	\$0	\$274	\$0	\$0
23	5216	Business Meetings	\$0	\$0	0	0
24	5301	Conference Equipment Rental	\$0	\$0	0	0
25	5302	Meal Functions	\$0	\$0	0	0
26	5305	Speaker/Guest Honorarium	\$0	\$0	0	\$1,000
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$1,850
28	5306	Awards	\$0	\$0	(\$13,000)	\$0
29	5350	Program Allocation	\$14,254	\$18,884	\$42,500	\$0
30	5402	Printing-O/S	\$0	\$0	\$0	\$0
31	5430	Web Operating Expenses	\$0	\$11,415	\$76,600	\$72,200
32	5500	Supplies/Operating	\$0	\$0	\$0	\$0
33	5502	Ref Matls/Periodicals	\$0	\$0	0	0
34	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0
35	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0
36	5530	Depr/Furn & Equipment	\$88	\$60	0	0
37	5560	Organization Support/Contrib.	\$0		0	0
38	5599	Misc. Expense	\$1,084	\$318	\$2,892	\$486
39	5902	IUT-ITTS	\$0	\$0	0	0
40	5905	IUT-Telephone	\$0	\$0	\$0	\$0
41	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0
42	5910	IUT-Repro.	\$0	\$0	\$0	\$0
43	5999	IUT-Misc.	\$0	\$20,000	\$0	0
44						
45	TOTAL		\$49,690	\$247,565	\$206,697	\$88,102
46						
47	NET		(\$49,690)	(\$210,315)	(\$206,697)	(\$82,252)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3712		
4		Project Name:	Project Outcome		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4101	Sales/Pamphlets			\$0
9	4102	Sales Audiovisual			\$0
10	4400	Donations/Honoraria			\$0
11	4421	Royalties-Exempt			\$0
12	4429	Overhd-exempt Rev./Division			\$0
	4490	Misc. Fees/Revenues	Revenue from 1 new group account (\$1000) and 2 training workshops (\$3000). Reimbursement for travel costs for workshop presenters (\$925 x 2 workshops).		5,850
13					
14			Total Revenues		5,850
15	5000	Salaries & Wages	Salaries @ % of ACRL salaries in salary matrix		\$9,448
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		3,118
17	5110	Professional Services			
18	5122	Bank Service Fees	Bank fees		
19	5150	Messenger Service	Messenger service		
20	5210	Transportation			-
21	5212	Lodging & Meals			-
22	5300	Facilities Rent			-
	5304	Speaker/Guest Expenses	Presenter travel costs for 2 half-day training workshops. Per person costs: \$450 flight, \$200 hotel x 1.5 nights, \$50 per diem x 2 days, \$75 ground transportation)		1,850
23					
24	5305	Speaker/Guest Honorarium	Workshop presenter honorarium (\$500 each)		1,000
25	5306	Awards			
26	5350	Program Allocation			
27	5402	Printing-O/S			-
28	5404	Design Service-O/S			
	5430	Web Operating Expenses	Monthly web maintenance costs for the ACRL Project Outcome toolkit. This includes \$100/month for Amazon Web Services (hosting), \$200/month for LarkIT (server management), and \$50/month for Civilized Discourse (peer discussion board). Community Attributes is paid monthly for maintenance and ad hoc troubleshooting (estimated at \$4000/month). An additional \$20,000 is included for site improvements and new features.		72,200
29					
30	5500	Supplies/Operating			
31	5522	Telephone & Fax/O/S			-
32	5523	Postage & E-Mail/O/S			
	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		486
33					
34	5905	IUT-Telephone			-
35	5909	IUT-Dist. Center			-
36	5910	IUT-Repro.			-
37			Total Expenses		\$88,102
38			Net		(\$82,252)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	RBMS Conference								
3	3800								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	0	0
8	4200	Registration Fees	\$158,424	\$121,680	\$140,355	\$162,947	\$145,260	\$137,009	\$145,260
9	4400	Donations/Honoraria	\$62,700	\$68,300	\$79,600	\$91,650	\$74,900	\$65,000	\$70,000
10	4429	Overhd-exempt Rev./Division	\$10,446	\$13,194	\$10,106	\$2,825	\$3,085	\$5,600	\$3,000
11	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	\$0	0	0
12									
13	TOTAL		\$231,570	\$203,174	\$230,061	\$257,422	\$223,245	\$207,609	\$218,260
14									
15	EXPENSES								
16	5000	Salaries & Wages	\$28,772	\$34,635	\$30,684	\$40,292	\$38,131	\$41,613	\$37,448
17	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
18	5010	Employee Benefits	\$8,214	\$10,277	\$9,378	\$12,087	\$11,747	\$13,046	\$12,358
19	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	5122	Bank Service Fees	\$5,307	\$4,699	\$3,088	\$5,459	\$5,031	\$5,500	\$5,500
21	5150	Messenger Service	\$1,228	\$903	\$420	\$618	\$510	\$750	\$500
22	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
23	5210	Transportation	\$3,360	\$2,330	\$2,667	\$2,081	\$3,404	\$2,800	\$3,500
24	5212	Lodging & Meals	\$1,596	\$1,062	\$1,346	\$1,017	\$2,265	\$5,950	\$2,500
25	5214	Entertainment	\$7,223	\$390	\$0	\$3,352	\$160	\$2,750	\$3,000
26	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
27	5300	Facilities Rent	\$5,550	\$563	\$3,812	\$1,674	\$0	\$6,500	\$5,000
28	5301	Conference Equipment Rent	\$20,586	\$16,729	\$13,478	\$23,389	\$26,723	\$20,500	\$22,000
29	5302	Meal Functions	\$54,776	\$55,987	\$39,771	\$78,916	\$47,373	\$52,050	\$60,000
30	5304	Speaker/Guest Expenses	\$2,200	\$5,161	\$3,288	\$4,524	\$2,486	\$5,000	\$6,000
31	5305	Speaker/Guest Honorarium	\$825	\$0	\$1,200	\$1,800	\$3,200	\$2,000	\$3,000
32	5306	Awards	\$0	\$0	\$0	\$0	\$0	(\$7,550)	0
33	5308	Special Transportation	\$6,909	\$8,533	\$6,634	\$3,066	\$2,872	\$0	\$0
34	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
35	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
36	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	0	0
37	5402	Printing-O/S	\$3,649	\$3,686	\$4,721	\$2,826	\$3,214	\$3,000	\$3,500
38	5404	Design Service-O/S	\$45	\$51	\$0	\$0	\$0	0	0
39	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
40	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	0	0
41	5500	Supplies/Operating	\$3,357	\$3,146	\$6,407	\$5,390	\$1,133	\$950	\$1,500
42	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
43	5523	Postage & E-Mail/O/S	\$615	\$307	\$686	\$716		\$805	\$805
44	5530	Depr/Furn & Equipment	\$132	\$96	\$133	\$135	\$260	0	0
45	5543	Bad Debt Expense	\$0	\$100	\$100	\$100	\$250	\$100	\$250
46	5560	Organization Support/Contrit	\$0	\$0	\$0	\$0	(\$5,655)	\$0	(\$5,050)
47	5599	Misc. Expense	\$6,372	\$1,790	\$1,917	\$1,657		\$2,034	\$1,926
48	5902	IUT-ITTS	\$0	\$0	\$0	\$0		\$0	\$0
49	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	5909	IUT-Dist. Center	\$36	\$25	\$49	\$68	\$23	\$75	\$50
51	5910	IUT-Repro.	\$64	\$0	\$246	\$55	\$240	\$100	\$250
52	5940	IUT-Registration Processing	\$4,352	\$3,490	\$3,465	\$1,586	\$3,932	\$3,750	\$4,200
53	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$1,382	0	0
55	5911	IUT-General Overhead	\$40,240	\$31,515	\$37,054	\$43,018	\$38,465	\$36,307	\$38,494
56									
57	TOTAL DIRECT EXPENSES		\$205,406	\$185,476	\$170,544	\$233,825	\$187,146	\$198,030	\$206,731
58									
59	NET		\$26,164	\$17,698	\$59,517	\$23,597	\$36,099	\$9,579	\$11,529

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3800		
4		Project Name:	RBMS Conference		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4200	Registration Fees	Registration Fees: RBMS Conference: 285 members @ \$295; 110 non-members @ \$340; 25 students @ \$140; 12 one-day registrations @ \$160; 20 late fees @ \$50 = \$1,000; Workshop revenue from 3 workshops with 18 ea @ \$170; ALL budgeted @ 95%.); Minimum Number of Paid Registrants 95% = 399 (budget based on 420 total, \$135,300 rev and 490 registrants is average total attendance in last 4 years)		145,260
9	4400	Donations/Honoraria	\$24,000 for Booksellers Showcase Donations (40 booths, at \$600), plus \$46,000 in additional donations (History for past 4 years is 73K, 79K, 68K, 62K totals respectively)		70,000
10	4429	Overhd-exempt Rev./Division	Income for tours offset by entertainment line below		3,000
11			Total Revenues		218,260

	B	C	D	E	F
12	5000	Salaries & Wages	Salaries at % of ACRL total; based on 2015 activity		37,448
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		12,358
14	5110	Professional Services	Professional Services		-
15	5122	Bank Service Fees	Bank fees & Credit Card Fees from Registration Processing based on 19 actual		5,500
16	5150	Messenger Service	Messenger Service / FedEx		500
17	5210	Transportation	3 Person site-visit for 2020 conference (RBMS chair-elect, Program chair, Staff) @ \$500 ea. Vicinity travel for Site Visit, \$200, 1 Staff Flight for Onsite from Chicago to TBD @ \$500, Vicinity travel for staff onsite \$100 (based on 19 actual)		3,500
18	5212	Lodging & Meals	2019 Site Visit 3 people x 2 nights lodging comp + 3 people x 3 days per diem @ \$50 ea. 2 Staff Person onsite @ 4 nights \$250 (\$200 hotel, \$50 per diem) + Exec Director Lodging + per diem @ 3 nights \$250 per (based on 19 actual)		2,500
19	5214	Entertainment	Tour Expenses (offset by 4429)		3,000
20	5300	Facilities Rent	Venue Rental Fees for offsite reception		5,000
21	5301	Conference Equipment Rental	Based on Quote from KVL at Hyatt		22,000
22	5302	Meal Functions	3 workshops at \$850, Mixer at \$4500, Wed Showcase Reception at \$16325, Schol Bfast at \$2500, Wed AM Break at 5000, Wed PM Break at 3500, Wed , Thurs AM Break at \$5000, Thurs PM Break at \$3500, Fri AM Break at \$3500 (F&B MIN = 30K + 25% tax and 6%grat = \$39,300 inc) Tues night is restaurant night. Thursday Evening reception at \$20000		60,000
23	5304	Speaker/Guest Expenses	Speaker Reimbursement Plenary: 4 x \$1000 ea + Workshops (200/person x10)		6,000
24	5305	Speaker/Guest Honorarium	Speaker Honorarium Plenary 6 @ 500 ea.		3,000
25	5308	Special Transportation	No bussing		
26	5402	Printing-O/S	No postcard, 2426 book, 788 workshops		3,500
27	5500	Supplies/Operating	2 Scooters \$430+ Napkins \$696+\$100 Ribbons +100 Binders		1,500
28	5523	Postage & E-Mail/O/S	Postage/e-mail, first class mailing = 2,300 pieces @ \$.35 postcard rate		805
29	5543	Bad Debt Expense	Bad debt based on FY18 actuals	-	250

	B	C	D	E	F
30	5560	Organization Support/Contrib.	Scholarship Registration fees contra expense (15 students @ \$140 ea + 10 Full @ \$295)	-	(5,050)
31	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$1,926
32	5902	IUT-ITTS	IUT Data Processing		-
33	5905	IUT-Telephone	IUT Telephone		-
34	5909	IUT-Dist. Center	IUT Distribution		50
35	5910	IUT-Repro.	IUT Reprographics		250
36	5940	IUT-Registration Processing	IUT Registration: based on '18 actuals approx 80% register online @ \$4.50 ea, 25% register mail/fax @ \$5.50 ea., 1 set extra badges \$50, Postage for mailing badges \$150		4,200
37	5942	IUT-Advertising	IUT Advertising		-
38	5911	IUT-General Overhead	IUT General overhead		38,494
39			Total Expenses		206,731
40			Net		11,529

	B	S	T	U	V	W	X
1	ALA BUDGET WORKSHEET						
2	project: 3801						
3	ACRL National Conferen	Baltimore			Cleveland		Seattle
4		2016	2017	2018	2019	2020	2021
5		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE						
7	4100	\$0	\$0	\$0	\$0	0	0
8	4140	\$0	\$0	\$0	\$66,825	\$0	\$0
9	4611	\$0	\$0	\$0	\$17,460	\$0	\$0
10	4612	\$0	\$0	(\$23,000)	(\$63,805)	\$0	\$0
11	4200	\$0	\$0	(\$390)	\$1,295,297	\$0	\$0
12	4210	\$0	\$0	\$0	\$846,498	\$0	\$0
13	4400	\$0	\$0	\$0	\$382,919	\$0	\$0
14	4421	\$0	\$0	\$0		0	0
15	4429	\$0	\$0	\$60,025	\$4,470	0	0
16	4490	\$0	\$0	\$0	\$0	0	0
17							
18	TOTAL	\$0	\$0	\$36,635	\$2,549,663	\$0	\$0
19							
20	EXPENSES						
21	5000	\$19,377	\$28,011	\$73,560	\$171,423	\$18,682	\$21,701
22	5001	\$0	\$0	\$0		0	0
23	5002	\$0	\$0	\$0	\$0	0	0
24	5009	\$0	\$0	\$0	\$0	0	0
25	5010	\$5,750	\$8,559	\$22,066	\$52,807	\$5,857	\$7,161
26	5100	\$0	\$0	\$0	\$0	\$0	\$0
27	5110	\$0	\$0	\$29,845	\$82,430	\$0	\$0
28	5122	\$0	\$0	\$4,873	\$48,361	\$0	\$0
29	5150	\$0	\$0	\$0	\$872	\$0	\$0
30	5151	\$0	\$0	\$0	\$0	0	0
31	5210	\$1,745	\$0	\$920	\$17,528	\$3,000	\$3,000
32	5212	\$280	\$0	\$96	\$4,614	\$1,500	\$1,500
33	5214	\$0	\$0	\$1,530	\$6,432	\$0	\$0
34	5216	\$0	\$0	\$0	\$0	0	0
35	5300	\$0	\$0	\$8,400	\$40,531	\$0	\$0
36	5301	\$0	\$0	\$0	\$400,879	\$0	\$0
37	5302	\$0	\$0	\$0	\$373,844	\$0	\$0
38	5303	\$0	\$0	\$0	\$105,021	\$0	\$0
39	5304	\$0	\$0	\$0	\$11,856	\$0	\$0
40	5305	\$0	\$0	\$32,500	\$39,800	\$0	\$0
41	5306	\$0	\$0	\$0	(\$58,860)	\$0	\$0
42	5307	\$0	\$0	\$0	\$31,854	\$0	\$0
43	5308	\$0	\$0	\$0	\$21,941	\$0	\$0
44	5309	\$0	\$0	\$0	\$0	\$0	\$0
45	5350	\$0	\$0	\$0	\$0	0	0
46	5400	\$0	\$0	\$0	\$0	0	0
47	5401	\$0	\$0	\$0	\$0	0	0
48	5402	(\$2)	\$0	\$376	\$33,617	\$0	\$0
49	5403	\$0	\$0	\$0		0	0
50	5404	\$0	\$14,850	\$3,388	\$22,445	\$0	\$0
51	5410	\$0	\$0	\$0	\$1,302	\$0	\$0
52	5411	\$0	\$0	\$0		\$0	\$0
53	5413	\$0	\$0	\$0		\$0	\$0
54	5415	\$0	\$0	\$10,225	\$16,465	\$0	\$0
55	5420	\$0	\$0	\$1,095	\$789	\$0	\$0
56	5430	\$0	\$0	\$0	\$0	0	0
57	5031	\$0	\$0	\$0	\$0	0	0
58	5500	\$0	\$1,487	\$3,936	\$28,457	\$0	\$0
59	5501	\$0	\$0	\$0	\$0	0	0
60	5502	\$0	\$0	\$0		\$0	\$0
61	5510	\$0	\$0	\$6,059		\$0	\$0
62	5522	\$0	\$0	\$0	\$35	\$0	\$0
63	5523	\$0	\$0	\$0	\$22,440	\$0	\$0
64	5525	\$0	\$0	\$0	\$0	\$0	\$0
65	5530	\$54	\$121	\$246	\$1,168	\$0	\$0
66	5540	\$0	\$0	\$0		0	0
67	5543	\$0	\$0	\$0		0	0
68	5560	\$0	\$0	\$0	(\$10,000)	0	0
69	5599	\$1,001	\$1,750	\$3,026	\$0	\$913	\$1,116
70	5902	\$0	\$0	\$0	\$0	\$0	\$0
71	5905	\$0	\$0	\$0	\$0	\$0	\$0
72	5906	\$0	\$0	\$0	\$0	0	0
73	5909	\$0	\$0	\$10	(\$5)	\$0	\$0
74	5910	\$0	\$0	\$217	\$448	\$0	\$0
75	5942	\$0	\$0	\$0	\$0	0	0
76	5999	\$0	\$0	\$0	\$6,213	0	0
77	5911	\$0	\$0	(\$6,072)	\$573,003	\$0	\$0
78	5600	\$0	(\$1,200)	\$0	\$0	\$0	\$0
79							
80	TOTAL EX	\$28,205	\$53,579	\$196,295	\$2,047,712	\$29,952	\$34,478
81							
82	NET	(\$28,205)	(\$53,579)	(\$159,660)	\$501,952	(\$29,952)	(\$34,478)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3801		
4		Project Name:	ACRL 2023 Conference		PITTSBURGH
5			ACRL 2023 Conference Pittsburgh		
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4140	Advertising/Gross			-
9	4611	Comm/Sales Rep	No Housing Commissions in Cleveland hotel Contracts		
10	4612	Comm/Adv. Agency			-
11	4200	Registration Fees			-
12	4210	Exhibit Space Rentals			-
13	4400	Donations/Honoraria			-
14			Total revenues		-

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3801		
4		Project Name:	ACRL 2023 Conference		PITTSBURGH
5			ACRL 2023 Conference Pittsburgh		
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
15	5000	Salaries & Wages	Salaries 23 Hotel contracts, license agreement		21,701
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		7,161
17	5100	Temp Employee/Outside			
18	5110	Professional Services			
19	5122	Bank Service Fees			
20	5150	Messenger Service			
21	5210	Transportation	2023 site visits as necessary		3,000
22	5212	Lodging & Meals	2023 site visits as necessary		1,500
23	5214	Entertainment			
24	5300	Facilities Rent			
25	5301	Conference Equipment Rental			
26	5302	Meal Functions			
27	5303	Exhibits			
28	5304	Speaker/Guest Expenses			
29	5305	Speaker/Guest Honorarium			
30	5306	Awards			
31	5307	Security Services			
32	5308	Special Transportation			
33	5309	Audio/Visual Equip Rental & Labor			-
34	5402	Printing-O/S			
35	5404	Design Service-O/S			
36	5410	Mail Service-O/S			
37	5411	Advertising/Space			-
38	5413	Mail List Rental			-
39	5415	Pre-Press/Photo Services			
40	5420	Copyright Fees			
41	5500	Supplies/Operating			
42	5502	Ref Mats/Periodicals			-
43	5510	Insurance			-
44	5522	Telephone & Fax/O/S			
45	5523	Postage & E-Mail/O/S			
46	5525	Utilities			
47	5530	Depr/Furn & Equipment			-
48	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,116
49	5902	IUT-ITTS			
50	5905	IUT-Telephone			
51	5909	IUT-Dist. Center			
52	5910	IUT-Repro.			
53	5911	IUT-General Overhead	IUT General overhead		-
54	5600	Taxes/Income	Unrelated business taxes @ 2% of ad revenue		-
55			Total Expenses		34,478
56			Net		(34,478)

	B	C	L	M	N	O	P	Q	R
1	ALA Budget Worksheet								
2	ACRL 2021 Conference								
3	3808		Portland		Baltimore		Cleveland		Seattle
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	VENUE								
7	4140	Advertising/Gross	\$0	\$0	\$80,320	\$0	\$0	\$0	\$49,000
8	4200	Registration Fees	\$0	\$0	\$1,432,100	\$0	\$0	\$0	\$1,445,560
9	4210	Exhibit Space Rentals	\$0	\$0	\$957,420	\$0	\$0	\$0	\$808,000
10	4611	Comm/Sales Rep	\$0	\$0	\$98,365	\$0	\$0	\$0	\$16,000
11	4612	Comm/Adv. Agency	\$0	(\$23,000)	-\$91,135	\$0	\$0	-\$24,000	(\$48,809)
12	4400	Donations/Honoraria	\$0	\$0	\$335,300	\$0	\$0	\$0	\$300,000
13	4429	Overhd-exempt Rev./Division	\$0	\$0	\$2,925	\$0	\$0	\$0	\$1,500
14	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	0	0	0
15									
16	TOTAL		\$0	(\$23,000)	\$2,815,296	\$0	\$0	-\$24,000	\$2,571,251
17									
18	ENSES								
19	5000	Salaries & Wages	8853	\$55,509	\$139,553	\$28,942	\$22,097	\$89,673	\$172,836
20	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	5010	Employee Benefits	\$2,528	\$16,471	\$42,644	\$8,682	\$6,807	\$28,113	\$57,036
22	5100	Temp Employee/Outside	\$0	\$0	\$1,719	\$0	\$0	\$0	\$3,000
23	5110	Professional Services	\$0	\$11,425	\$84,377	\$75	\$2,708	15000	\$87,200
24	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
25	5122	Bank Service Fees	\$3,583	\$8,584	\$53,285	\$1,893	\$3,902	\$6,500	\$52,000
26	5150	Messenger Service	\$13	\$16	\$1,257	\$0	\$0	\$0	\$1,200
27	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
28	5210	Transportation	\$0	\$60	\$12,160	\$613	\$398	\$1,725	\$19,920
29	5212	Lodging & Meals	\$0	\$57	\$4,279	\$287	\$103	\$300	\$9,160
30	5214	Entertainment	\$0	\$0	\$6,636	\$0	\$0	\$0	\$1,000
31	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
32	5300	Facilities Rent	\$1,000	\$22,047	\$48,185	\$0	\$0	\$44,500	\$47,700
33	5301	Conference Equipment Rental	\$0	\$0	\$353,826	\$0	\$0	\$0	\$162,000
34	5302	Meal Functions	\$0	\$1,000	\$360,046	\$0	\$0	\$1,000	\$411,005
35	5303	Exhibits	\$0	\$0	\$86,553	\$0	\$0	\$0	\$135,000
36	5304	Speaker/Guest Expenses	\$0	\$0	\$8,110	\$0	\$0	\$0	\$14,000
37	5305	Speaker/Guest Honorarium	\$0	\$15,500	\$43,000	\$0	\$0	\$30,000	\$41,000
38	5306	Awards	0	0	0	\$0	\$0	0	\$0
39	5307	Security Services	\$0	\$0	\$17,991	\$0	\$0	\$0	\$45,000
40	5308	Special Transportation	\$0	\$0	\$25,866	\$0	\$0	\$0	\$20,000
41	5309	Audio/Visual Equip Rental &	0	0	0	0	0	0	\$187,000
42	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
43	5400	Edit/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5402	Printing-O/S	\$0	\$395	\$32,681	\$0	\$0	\$9,000	\$36,300
45	5404	Design Service-O/S	\$0	\$41,207	\$17,334	\$0	\$9,075	\$15,000	\$22,000
46	5410	Mail Service-O/S	\$0	\$0	\$2,096	\$0	\$0	\$800	\$1,800
47	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
49	5415	Pre-Press/Photo Services	\$0	\$0	\$26,066	\$0	\$0	\$11,000	\$14,000
50	5420	Copyright Fees	\$0	\$778	\$744	\$22	\$0	\$1,200	\$825
51	5500	Supplies/Operating	\$0	\$4,590	\$25,981	\$0	\$0	\$7,500	\$45,200
52	5502	Ref Mats/Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	5510	Insurance	\$0	\$5,533	\$0	\$0	\$0	\$7,000	\$0
54	5520	Equipment Rental/Lease	\$0	\$0	\$0	\$0	\$0	0	0
55	5522	Telephone & Fax/O/S	\$0	\$0	\$305	\$0	\$0	\$0	\$525
56	5523	Postage & E-Mail/O/S	\$0	\$246	\$30,841	\$0	\$0	\$2,000	\$24,000
57	5525	Utilities	\$0	\$0	\$32,907	\$0	\$0	\$0	\$30,000
58	5530	Depr/Furn & Equipment	\$40	\$154	605	\$97	\$151	0	0
59	5560	Organization Support/Contrib	0	0	0	0	0	0	(\$58,500)
60	5599	Misc. Expense	\$1,961	\$2,868	\$8,840	\$1,190	\$801	\$4,383	\$8,889
61	5600	Taxes/Income	\$0	\$0	\$0	\$0	\$0	\$0	\$980
62	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	5909	IUT-Dist. Center	\$16	\$26	\$87	\$0	\$0	\$0	\$0
65	5910	IUT-Repro.	\$0	\$0	\$595	\$0	\$0	\$0	\$500
66	5911	IUT-General Overhead	\$0	\$0	\$653,947	\$0	\$0	-\$6,360	\$601,484
67	5999	IUT-Misc.	\$0	\$0	-\$10,000	\$0	\$0	0	0
68									
69	TOTAL DIRECT EXPENSES		\$17,994	\$186,467	\$2,112,515	\$41,801	\$46,042	\$268,334	\$2,194,060
70									
71	NET		(\$17,994)	(\$209,467)	\$702,780	(\$41,801)	(\$46,042)	(\$292,334)	\$377,191

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
8	4140	Advertising/Gross	Advertising @ \$12,000; list sales @ \$37,000		49,000
9	4611	Comm/Sales Rep	Estimated at 80% pick up 10% commission \$128,472 - \$120,650 in 21 Experient Expenses		16,000
10	4612	Comm/Adv. Agency	Exhibits Commission: Corcoran Exhibitions, Inc.: \$3,000 per month x 9 months (September - May) = \$27,000. Contract administration @ \$50 per company x 225 companies = \$11,250 Onsite cost for two employees @ \$1,000. Note: 0% commission on booths 1-300. 22.5% commission on gross revenue of all both sales above 300 (25 total booths based on 325 sold). Commission booths 300-311 booths @ \$2,650 = \$29,150. Program book advertising commission @ 25% of \$12,000 = \$3,000		(48,809)
11	4200	Registration Fees	<p>FACE TO FACE REGISTRATION</p> <p>Based on 3077 registrants, average of last two west coast conferences. .8% decrease from Cleveland. \$40 registration rate increase across the board (10% increase) Early-bird ACRL member example, increase from \$399 to \$439. Limiting early-bird discount to ACRL members, state chapter members, and students.</p> <p>EARLY-BIRD</p> <p>1,697 ACRL and state chapter members @ \$439 = \$744,983</p> <p>105 Student @ \$129 = \$13,545</p> <p>Early-bird total: \$758,528</p> <p>ADVANCE</p> <p>220 ACRL member @ \$509 = \$111,980</p> <p>188 ALA member @ \$589 = \$110,732</p> <p>430 Nonmember @ \$709 = \$304,870</p> <p>30 Student @ \$179 = \$5,370</p> <p>64 Retired and unemployed @ \$209 = \$13,376</p> <p>Advance total: \$546,328</p> <p>GROUP EARLY-BIRD</p> <p>240 ACRL group @ \$399 = \$95,760</p> <p>20 ALA group @ \$529 = \$10,580</p> <p>50 Nonmember group @ \$639 = \$31,950</p> <p>10 Student group @ \$119 = \$1,190</p> <p>Group total: \$139,480</p> <p>ONSITE</p> <p>15 ACRL members @ \$559 = \$8,385</p> <p>5 ALA members @ \$639 = \$3,195</p> <p>3 Nonmembers @ \$759 = \$2,277</p> <p>Onsite total: \$13,857</p> <p>Face to face registration based on 3,077 total registrants</p>		1,445,560

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
12	4210	Exhibit Space Rentals	Exhibits revenue based on 5% decrease from 2019 based on onsite booth sales in Cleveland, consolidatins and west coast location		808,000
13	4400	Donations/Honoraria	Committee initially recommending \$250ish, suggest \$300K which is still a 23% decrease from CLE		300,000
14	4429	Overhd-exempt Rev./Division	Carbon offset figured at \$5 for 10% of 3,000 registrants = \$1,500		1,500
15			Total revenues		2,571,251

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
16	5000	Salaries & Wages	Salaries		172,836
17	5002	Overtime/Wages	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		-
18	5010	Employee Benefits			57,036
19	5100	Temp Employee/Outside	Registration temps		3,000
20	5110	Professional Services	Exhibits Management: commissions shown in line 4612; Registration Management: registration @ \$8 x 2,913 = \$23,304; exhibitor registration @ \$6 per exhibitor x 900 exhibitors + 100 comps x \$6 = \$6,000. Registration expenses covered by hotel commission paid to Experient so Registration Management fees will equal \$0. (See line 5122 for Bank Service Fees). Conference Media \$32,000 (less 20% paid in FY20), Orbit Web Hosting \$1,100, ASL/ADA Needs: Transcription \$14,000, Scooters \$3000, Online Proposal Management Pheedloop (paid for in FY20, 3K addons onsite) \$10,000, Feathr Ads and Geo Fencing \$2,500. LearningTimes Virtual Conference hosting and production @ \$25,000. Virtual Posters hosting and software @ \$13,000		\$87,200
21	5122	Bank Service Fees	Based on FY19 actuals		52,000
22	5150	Messenger Service	Messenger service		1,200
23	5210	Transportation	Travel out of town, site visit and conference travel for ACRL staff and vendors. Based on 20% increase from 2019 actuals.		19,920
24	5212	Lodging & Meals	Travel, housing: Based on 2019 VIP list, 375 nights needed, 165 comp nights earned 1/40's (at 80% pickup), 182 comp nights negotiated per contract = 28 nights remaining x \$220/night) = \$154,600. 60 days per diem @ \$50 per day = \$3,000.		9,160
25	5214	Entertainment	DJ \$750, DJ Fee at MoPop \$250,		1,000

	B	C	D	E	F
1		Unit No.:	403		
		Unit Name:	Association of College and Research Libraries		
2					
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget \$ Amount
7	Line #	Line Item Description	Explanation	Memo Only	
26	5300	Facilities Rent	MoPop (\$25,200 less \$12500 paid in FY20), Conv Center Rent Balance Due 35000		47,700
27	5301	Conference Equipment Rental	Datasis: Personal computers/laptops, printers, photocopier \$20,000; WSCC Internet connection/wifi - \$70k;; Convention Center Labor (Loaders, Stagehands and Rigging) \$42,000; Virtual Posters @ \$30,000 (touchscreens, stands, laptops)		162,000
28	5302	Meal Functions	All Convention Center events as planned in 2019 + 25% increase in F&B costs in Seattle + \$90,000 for All Conference Reception + \$18,500 for 2000 lunch vouchers (\$13.22 x 2000 vouchers = \$18,508 (figured at 70% use)) No Chairs Reception // no library colleagues breakfast		411,005
29	5303	Exhibits	ACRL GES Agreement per booth + all signs, carpet, sales office, staff office registration, book signing , acrl booth, choice booth workstations, entrance units ribbon cutting, backstage furniture, material handling and transportation, art lounge, desk yoga, media llama studio, headshot studio, scooter parking, directionals, cling grapichics and labor		135,000
30	5304	Speaker/Guest Expenses	Speaker expenses (keynotes, invited papers, non-librarian presenters)		14,000
31	5305	Speaker/Guest Honorarium	Keynote Speakers @ \$30,000 (\$30K deposit in last fiscal), Invited presentations @ \$2,000 x 3 = \$6,000 +Chairs Choice \$5,000		41,000
32	5306	Awards			
33	5307	Security Services	Conv Center: Security, Admin, EMT, Risers, Parking, Cleaning, \$30,000 + Outside Security for Hall and Keynote \$15,000		45,000
34	5308	Special Transportation	Buses for All Conference Reception (quoted 19,700)		20,000
35	5309	Audio/Visual Equip Rental & Labor	LMG \$52,000 for breakout equipment and labor including laptops for 14 rooms, BARTHA \$115,000, \$10,000 + \$20,000 for PSAV 4 Workshops at Sheraton		187,000
36	5400	Editl/Proofreading-O/S	NA		
37	5401	Typesetting/Comptn-O/S	NA		
38	5402	Printing-O/S	Two Registration mailers: \$18,000. Conference program book: \$14,000 (based on CLE actuals with slight decrease based on fewer print program books); C&RL News Preliminary Program insert @ \$3,500; Exhibits materials: \$800; Z-card pocket program: no Z Card		36,300

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
39	5404	Design Service-O/S	Design, Pivot: First registration mailer: \$6,000; second registration mailer: \$3,100, postcards: \$1,500, fliers: \$600, show signage: \$2,000, website slides: \$4,000, PowerPoint template: \$2,887; misc @ \$3,000		22,000
40	5410	Mail Service-O/S	Mail service, based on FY19 actuals with increase		1,800
41	5411	Advertising/Space	Advertising		-
42	5413	Mail List Rental	Mailing list rental		-
43	5415	Pre-Press/Photo Services	Headshot Studio 15K (half paid in FY20), Conference Photographer \$6500		14,000
44	5420	Copyright Fees	ASCAP & BMI, based on 2019 actuals		825
45	5500	Supplies/Operating	Badge Lanyards \$1.70 x 5,500 = \$9350, Ribbons = \$4000, Logo napkins for colleagues @ \$2,800 based on FY19 with increase); no Poster Session prizes, Innovations (moved these expenses from AV to supplies b/c more applicable @ \$20,000 (incentive prizes, therapy dogs, art lounge supplies, gaming, specialty furniture, post card stations)), Shoes & Jackets for all staff \$5000, Volunteer Buttons \$750, Local Arrangements Item \$300, Floral \$3000		45,200
46	5502	Ref Mats/Periodicals			-
47	5510	Insurance	Cancellation insurance (paid in FY 20)		-
48	5522	Telephone & Fax/O/S	Remote access phone reimbursement. \$35 * 15 = \$525		525
49	5523	Postage & E-Mail/O/S	Postage for two registration mailers: first mailer @ \$8,000; second mailer @ \$16,000		24,000
50	5525	Utilities	Utilities, electrical @ \$30,000		30,000
51	5560	Organization Support/Contrib.	Carbon offset figured at \$5 for 10% of 3,000 registrants = \$1,500 at 100% ACRL match. Contra-expense for ACRL 2021 scholarships @ \$60,000	-58500	(58,500)
52	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		8,889
53	5902	IUT-ITTS	Data processing		
54	5905	IUT-Telephone			
55	5909	IUT-Dist. Center	Distribution. Based on conference history		
56	5910	IUT-Repro.	Reprographics, flyers, etc.		500
57	5911	IUT-General Overhead	IUT General overhead		601,484
58	5600	Taxes/Income	Unrelated business taxes @ 2% of ad revenue		980
59			Total Expenses		2,194,060
60			Net		377,191

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Project 3811 - Preconferences								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4200	Registration Fees	\$19,535	\$12,200	\$8,540	\$7,875	\$0	\$11,286	\$0
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
9									
10	TOTAL		\$19,535	\$12,200	\$8,540	\$7,875	\$0	\$11,286	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$2,213	\$2,808	\$1,876	\$2,686	\$11,955	\$2,774	\$0
14	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
15	5010	Employee Benefits	\$632	\$833	\$573	\$806	\$3,683	\$870	\$0
16	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	5122	Bank Service Fees	\$0	\$0	\$244	\$0	\$0	\$316	\$0
18	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
20	5210	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5301	Conference Equipment Rental	\$0	\$0	\$1,032	\$0	\$0	0	0
23	5302	Meal Functions	\$7,111	\$2,943	\$1,241	\$850	\$0	\$1,260	\$0
24	5304	Speaker/Guest Expenses	\$2,015	\$1,139	\$1,443	\$581	\$0	\$500	\$0
25	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
26	5309	Audio/Visual Equip Rental & Labor	\$7,614	\$3,046	\$0	\$2,773	\$0	\$1,500	\$0
27	5310	Computer Rental/Internet Connection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5402	Printing-O/S	\$230	\$40	\$0	\$0	\$0	\$200	\$0
29	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
30	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
32	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
33	5500	Supplies/Operating	\$0	\$134	\$8	\$6	\$0	\$0	\$0
34	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
35	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5530	Depr/Furn & Equipment	\$10	\$8	\$0	\$9	\$81	0	0
37	5543	Bad Debt Expense	\$0	\$171	\$175	\$175	\$175	\$113	\$0
38	5599	Misc. Expense	\$490	\$145	\$117	\$110	\$433	\$136	\$0
39	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	5911	IUT-General Overhead	\$4,962	\$3,160	\$2,255	\$2,079	\$0	\$2,991	\$0
44									
45	TOTAL DIRECT EXPENSES		\$25,276	\$14,427	\$8,964	\$10,075	\$16,327	\$10,660	\$0
46									
47	NET		(\$5,741)	(\$2,227)	(\$424)	(\$2,200)	(\$16,327)	\$626	\$0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3811		
4		Project Name:	Preconferences		
5			Question for MED, no AC preconf in ACRL Conf year?		
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4200	Registration Fees	No preconference in 2021. Based on one full-day preconference		-
9			Registration fees, full-day preconference: 39 ACRL members @ \$275 = \$10,725; 3 ALA members @ \$315 = \$945; 2 students @ \$105 = \$210; Total = \$11,880; Budgeted at 95% = \$11,286. Based on 44 attendees. Minimum attendance = 42		
10					
11			Total Revenues		-

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3811		
4		Project Name:	Preconferences		
5			Question for MED, no AC preconf in ACRL Conf year?		
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
12	5000	Salaries & Wages	Salaries at % of ACRL total listed in salary matrix		-
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		-
14	5110	Professional Services	Professional Services		-
15	5122	Bank Service Fees	Bank Fees		-
16	5150	Messenger Service	Messenger service		-
17	5210	Transportation	No transportation as staff already traveling for Annual Conference		-
18	5212	Lodging & Meals	No lodging and meals as staff already traveling for Annual Conference		-
19	5214	Entertainment	Entertainment		-
20	5300	Facilities Rent	No facility rental expenses as workshops will be held in conjunction with ALA Annual Conference		-
21	5302	Meal Functions	42 (includes participants and speaker) @ 2 breaks @ \$15 per break = \$1,260		-
22					
23	5304	Speaker/Guest Expenses	2 speakers @ one night's lodging @ \$200 and one day's per diem @ \$50. Total = \$500		-
24					
25	5309	Audio/Visual Equip Rental & Labor	Audiovisual equipment, AV @ \$1500		-
26	5310	Computer Rental/Internet Connection	Internet connection, comp at convention center		-
27	5402	Printing-O/S	Printing (photocopying of conference materials): presenters provide handouts for reimbursement		-
28	5500	Supplies/Operating	Supplies		-
29	5523	Postage & E-Mail/O/S	Postage		-
30	5543	Bad Debt Expense	Bad Debt 1% of revenue		-
31	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		-
32	5902	IUT-ITTS	IUT-Data Processing		-
33	5905	IUT-Telephone	IUT-Phone		-
34	5909	IUT-Dist. Center	IUT-Distribution		-
35	5910	IUT-Repro.	IUT-Reprographics		-
36	5911	IUT-General Overhead	IUT General overhead as supplied by ALA Planning and Budgeting		-
37			Total Expenses		-
38			Net		-

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3830 Immersion -National								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4200	Registration Fees	\$154,975	\$170,000	\$142,705	\$196,635	\$172,155	\$154,644	\$173,745
8	4421	Royalties-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
9	4429	Overhd-exempt Rev./Division	\$25,306	\$21,842	\$22,598	\$35,413	\$49,910	\$30,070	\$44,500
10									
11	TOTAL		\$180,281	\$191,842	\$165,303	\$232,048	\$222,065	\$184,714	\$218,245
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$11,066	\$11,795	\$9,751	\$20,621	\$15,799	\$19,969	\$18,205
15	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
16	5010	Employee Benefits	\$3,159	\$3,500	\$2,980	\$6,186	\$4,867	\$6,260	\$6,008
17	5031	Staff Development	\$0	\$0	\$0	\$415	\$0	0	0
18	5110	Professional Services	\$2,000	\$2,000	\$4,000	\$0	\$3,057	\$0	\$0
19	5122	Bank Service Fees	\$4,747	\$4,915	\$4,643	\$7,167	\$6,478	\$5,172	\$6,111
20	5150	Messenger Service	\$705	\$2,630	\$185	\$238	\$55	\$350	\$150
21	5210	Transportation	\$2,471	\$3,182	\$13,020	\$895	\$1,411	\$525	\$150
22	5212	Lodging & Meals	\$38,462	\$37,359	\$38,059	\$79,546	\$69,388	\$46,075	\$57,940
23	5214	Entertainment	\$5,237	\$2,698	\$0	\$0	\$4,730	\$5,500	\$5,500
24	5300	Facilities Rent	\$4,604	\$13,360	\$14,939	\$8,115	\$17,700	\$6,240	\$17,900
25	5301	Conference Equipment Rental	\$2,994	\$1,974	\$657	\$0	\$4,175	\$2,520	\$4,500
26	5302	Meal Functions	\$12,282	\$10,784	\$16,985	(\$294)	\$15,043	\$17,888	\$18,569
27	5304	Speaker/Guest Expenses	\$3,536	\$5,391	\$7,581	\$7,157	\$10,220	\$8,900	\$7,175
28	5305	Speaker/Guest Honorarium	\$17,150	\$17,400	\$21,000	\$34,250	\$21,250	\$24,750	\$24,900
29	5306	Awards	\$0	\$0	(\$12,000)	\$2,898	(\$11,970)	(\$12,000)	(\$12,000)
30	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5350	Program Allocation	\$0	\$3,850	\$0	\$0	\$0	0	0
32	5400	Edit/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5402	Printing-O/S	\$5,507	\$2,710	\$257	\$4,426	\$2,738	\$5,000	\$5,000
34	5404	Design Service-O/S	\$0	\$0	\$0	\$0		0	0
35	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
37	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
39	5420	Copyright Fees	\$266	\$0	\$0	\$1,687	\$499	\$1,000	\$1,000
40	5500	Supplies/Operating	\$1,216	\$1,284	\$981	\$5,630	\$436	\$2,700	\$1,500
41	5520	Equipment Rental/Lease	\$356	\$0	\$0	\$0			
42	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0		\$0	\$0
43	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0		\$0	\$0
44	5530	Depr/Furn & Equipment	\$51	\$33	\$42	\$69	\$108	0	0
45	5543	Bad Debt Expense	\$0	\$147	\$147	\$147	\$147	\$147	\$147
46	5599	Misc. Expense	\$2,451	\$609	\$609	\$848	\$573	\$976	\$936
47	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	5909	IUT-Dist. Center	\$11	\$0	\$0	\$0	\$0	\$0	\$0
50	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$50	\$50
51	5940	IUT-Registration Processing	\$633	\$650	\$664	(\$625)	\$0	\$742	\$721
52	5999	IUT-Misc.	\$0	\$0	\$0	(\$8,475)	\$0	0	0
53	5911	IUT-General Overhead	\$39,364	\$44,030	\$37,674	\$51,912	\$45,621	\$40,981	\$46,042
54									
55	TOTAL		\$158,267	\$170,301	\$162,173	\$222,813	\$212,324	\$183,745	\$210,504
56									
57	NET		\$22,014	\$21,541	\$3,130	\$9,235	\$9,741	\$969	\$7,741

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3830		
4		Project Name:	Immersion National		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4200	Registration Fees	IMMERSION Location Loyola University Chicago - Registration fees: 78 members @ \$1,895; 13 non-members @ \$1,995. Total: \$171,850. Based on 96 attendees, recognizing 100% of revenue. Scholarships shown as a contra-expense in 5306.		173,745
9				-	
10	4429	Overhd-exempt Rev./Division	Revenue for IMMERSION dorm lodging: 97 participants @ \$500 per person for single dorm room with linens= \$44,500<This covers costs for dorms in 5212 and essentially is revenue in + out. Number of dorm participants based on past history.>		44,500
11			Total Revenues		218,245
12	5000	Salaries & Wages	Salaries calculated at % listed in salary matrix.		18,205
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		6,008
14	5110	Professional Services	Registration instead of competitive application process, eShow application system not needed		0
15	5122	Bank Service Fees	Bank Charges on credit cards.		6,111
16	5150	Messenger Service	Messenger service		150
17	5210	Transportation	Travel-out-of-town: vicinity travel @ \$150		150
18	5212	Lodging & Meals	IMMERSION 89 registrants: 5 nights lodging @ \$500 per person x 89 <This fee is covered by 4429 overhead exempt revenue>; Meals = \$140 per person @ dorm meals (B, L, D) x 89 = \$13,795		57,940
19	5214	Entertainment	Entertainment: Thursday night happy hour		5,500
20	5300	Facilities Rent	Facilities rental at Loyola, plenary @ \$2,700 per day plus \$25 per classroom per day (8*\$110*5)		17,900
21	5301	Conference Equipment Rental	Audiovisual equipment, Damen built-in AV @ \$150 per day. majority built in meeting rooms @ \$25 per room per day. Wifi per participant @ \$10 x 110 (two devices per participant)		4,500
22	5302	Meal Functions	Five Morning and four afternoon breaks: 103 people x 9 breaks @ \$15 = \$13,905 (includes \$750 cushion for additional coffee or bar drinks); Welcome dinner @ \$38 per person x 103 = \$3,648;		18,569

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3830		
4		Project Name:	Immersion National		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
23	5304	Speaker/Guest Expenses	Faculty expenses		7,175
24			Expenses for six teaching Immersion faculty and one faculty observer: Transportation 7 faculty @ \$450 each = \$3,150; lodging 7 @ \$500 per week = \$3,500; 7 @ 2 per diem @ \$50 = \$700; taxis 7 @ \$75 = \$525.		
25	5305	Speaker/Guest Honorarium	Faculty honoraria: 6 faculty @ \$3,750 honorarium with \$750 for the additional stipend to the lead faculty, plus \$1500 for Immersion coordinator and \$500 for Immersion observer		24,900
26	5306	Awards	Contra-expense for Immersion scholarship awards		-12,000
27	5308	Special Transportation	Special transportation		0
28	5400	Editl/Proofreading-O/S	Editorial/Proofreading		0
29	5402	Printing-O/S	Printing, notebook production		5,000
30	5410	Mail Service-O/S	Mail Service/Outside		0
31	5413	Mail List Rental	Mailing list rental, electronic announcement of invitation to apply		0
32	5420	Copyright Fees	Copyright fees		1,000
33	5500	Supplies/Operating	Closing plenary materials/other supplies @ \$1500		1,500
34	5522	Telephone & Fax/O/S	Telephone (for dial in access at presentation)		0
35	5523	Postage & E-Mail/O/S	Invitation to Apply, e-mail registration packet and brochure		0
36	5543	Bad Debt Expense	Bad Debt		147
37	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		936
38	5902	IUT-ITTS	IUT-Data Processing		0
39	5905	IUT-Telephone	IUT-Phone		0
40	5909	IUT-Dist. Center	IUT-Distribution		0
41	5910	IUT-Repro.	IUT-Reprographics		50
42	5940	IUT-Registration Processing	Registration processing		721
43	5911	IUT-General Overhead	IUT General overhead at ALA rate		46,042
44			Total Expenses		210,504
45			Net		7,741

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Friends of ACRL-Operating								
3	Project 3831								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4200	Registration Fees	\$0	\$0	\$0	\$0	\$0	0	0
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
9									
10	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$44,265	\$25,929	\$33,988	\$35,633	\$88,013	\$36,802	\$86,436
14	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
15	5010	Employee Benefits	\$12,638	\$7,694	\$10,384	\$10,689	\$27,113	\$11,537	\$28,524
16	5122	Bank Service Fees	\$744	\$511	\$582	\$637	\$752	\$593	\$711
17	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	0	0
18	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
19	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
20	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
21	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
22	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	0	0
23	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
24	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
25	5350	Program Allocation	\$15,781	\$487	\$12,312	\$16,273	\$9,242	\$3,700	\$11,750
26	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
27	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
28	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
29	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
30	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
31	5500	Supplies/Operating	\$0	\$0	\$168	\$0	\$0	\$0	\$0
32	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$536	\$0	\$0
34	5530	Depr/Furn & Equipment	\$202	\$72	\$147	\$119	\$600	0	0
35	5599	Misc. Expense	\$9,803	\$1,340	\$2,124	\$1,466	\$3,190	\$1,799	\$4,446
36	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5909	IUT-Dist. Center	\$733	\$344	\$540	\$522	\$372	\$521	\$372
39	5910	IUT-Repro.	\$14	\$3	\$0	\$19	\$182	\$0	\$190
40	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41									
42	TOTAL DIRECT EXPENSES		\$84,180	\$36,380	\$60,245	\$65,357	\$129,998	\$54,952	\$132,429
43									
44	NET		(\$84,180)	(\$36,380)	(\$60,245)	(\$65,357)	(\$129,998)	(\$54,952)	(\$132,429)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and		
3		Project No.:	3831		
4		Project Name:	Friends of ACRL-Operating		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4429	Overhd-exempt Rev./Division	All revenues show in restricted account, 48-403-xxxx-3831		
9			Total Revenues		-
10	5000	Salaries & Wages	Salaries calculated at % listed in salary matrix		86,436.00
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		28,524.00
12	5122	Bank Service Fees	Credit card fees calculated at 2.9% of credit card donations, credit card donations are 70% of total donations, which are budgeted at \$35,000		711.00
13	5350	Program Allocation	Program development, including \$2,500 for prospect visits; \$1200 for pins, ribbons, other donor recognition; \$8,000 for donor appreciation reception (in Seattle)		11,750.00
14	5500	Supplies/Operating			-
15	5522	Telephone & Fax/O/S			-
16	5523	Postage & E-Mail/O/S			-
17	5543	Bad Debt Expense			-
18	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,446.00
19	5902	IUT-ITTS	IUT-Data Processing		-
20	5905	IUT-Telephone	IUT-Phone		
21	5909	IUT-Dist. Center	IUT-Distribution (FY19 actual)		372.00
22	5910	IUT-Repro.	IUT-Reprographics (FY19 actual)		190.00
23	5911	IUT-General Overhead			-
24			Total Expenses		132,429.00
25			Net		(132,429.00)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3832 Immersion - Regional								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4200	Registration Fees	\$16,200	\$0	\$45,950	\$0	\$0	\$0	\$0
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
9	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$0	\$0	0	0
10	4430	Royalties-Non-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
11									
12	TOTAL		\$16,200	\$0	\$45,950	\$0	\$0	\$0	\$0
13									
14	EXPENSES								
15	5000	Salaries & Wages	\$2,213	\$0	\$1,462	\$0	\$0	\$0	\$0
16	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
17	5010	Employee Benefits	\$632	\$0	\$447	\$0	\$0	\$0	\$0
18	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5122	Bank Service Fees	\$2,188	\$0	\$1,660	\$0	\$0	\$0	\$0
20	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	5210	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	0	0
24	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5302	Meal Functions	\$0	\$0	\$3,615	\$0	\$0	\$0	\$0
27	5304	Speaker/Guest Expenses	\$300	\$0	\$1,885	\$0	\$0	\$0	\$0
28	5305	Speaker/Guest Honorarium	\$1,025	\$0	\$17,190	\$0	\$0	\$0	\$0
29	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	0	0
30	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
31	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
34	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
35	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
36	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
37	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5530	Depr/Furn & Equipment	\$10	\$0	\$6	\$0	\$0	0	0
42	5543	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	5599	Misc. Expense	\$490	\$0	\$91	\$0	\$0	\$0	\$0
44	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5940	IUT-Registration Processing	\$284	\$0	\$0	\$0	\$0	0	0
49	5911	IUT-General Overhead	\$4,115	\$0	\$12,131	\$0	\$0	\$0	\$0
50									
51	TOTAL		\$11,257	\$0	\$38,486	\$0	\$0	\$0	\$0
52									
53	NET		\$4,943	\$0	\$7,464	\$0	\$0	\$0	\$0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3832		
4		Project Name:	Teaching with Technology Track		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4200	Registration Fees	Teaching with Technology (F2F @ ACRL 2017 /online): 40 participants @ \$850= \$31,800. 5 nonmembers @ \$950 = \$4,475. Total = \$38,750. Budgeted @ 93% = \$36,038. Based on 45 attendees. Minimum attendance: 42		-
9			Total Revenues		-
10	5000	Salaries & Wages	Salaries calculated at % listed in salary matrix		-
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		-
12	5110	Professional Services	Technology platform for TwT track @ \$1,500. eShow proposal submission @ \$750.		-
13	5122	Bank Service Fees	Bank Charges on credit cards		-
14	5150	Messenger Service	Messenger service		-
15	5210	Transportation	TwT held in conjunction with ACRL 2017/online		
16	5212	Lodging & Meals	Staff lodging/meals not needed as programs are held in conjunction with ACRL 2017. Faculty expenses in line 5304.		
17	5300	Facilities Rent	Facility rental not needed as programs are held in conjunction with ACRL 2017 and online		
18	5301	Conference Equipment Rental	TwT Immersion: AV rental not needed as programs are held in conjunction with ACRL 2017 and online		-
19	5302	Meal Functions	TwT Immersion: 47 (includes participants and faculty) @ 2 breaks @ \$10 per break		-
20	5304	Speaker/Guest Expenses	TwT Immersion: 4 faculty @ one night's lodging @ \$200 and one day's per diem @ \$50. Transportation on own as held in conjunction with ACRL 2017.		-
21	5305	Speaker/Guest Honorarium	TwT Immersion: 4 faculty @ daily rate of \$750 per day x 5 days (F2F and online) = \$3,425 each		-
22	5402	Printing-O/S	Handouts: @ \$10per participant x 45		-
23	5420	Copyright Fees	Copyright fees		-
24	5500	Supplies/Operating	45 binders/dividers @ \$10 each = \$450. Misc. supplies @ \$300		-
25	5522	Telephone & Fax/O/S	Phone		-
26	5523	Postage & E-Mail/O/S	Postage		-
27	5543	Bad Debt Expense	Bad Debt		
28	5599	Misc. Expense	Misc. Expense		-
29	5902	IUT-ITTS	ITTS		-
30	5905	IUT-Telephone	Telephone		-
31	5909	IUT-Dist. Center	Distribution		-
32	5910	IUT-Repro.	Reprographics/handouts		-
33	5911	IUT-General Overhead	ALA overhead		-
34			Total Expenses		-
35			Net		-

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Section Special Events								
3	Project 3833								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4400	Donations/Honoraria	\$14,100	\$17,600	\$16,400	\$26,900	\$31,675	\$12,000	\$12,000
8	4429	Overhd-exempt Rev./Di	\$4,110	\$3,366	\$5,329	\$4,382	\$3,212	\$3,125	\$3,125
9	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	\$0	0	0
10									
11	TOTAL		\$18,210	\$20,966	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$6,640	\$4,868	\$9,413	\$6,029	\$5,481	\$6,098	\$5,382
15	5010	Employee Benefits	\$1,896	\$1,444	\$2,877	\$1,809	\$1,688	\$1,912	\$1,776
16	5122	Bank Service Fees	\$100	\$259	\$90	\$265	\$288	0	0
17	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$200	\$200
18	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
19	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
20	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	0	0
21	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
22	5301	Conference Equipment	\$0	\$0	\$0	\$0	\$0	0	0
23	5302	Meal Functions	\$4,376	\$0	\$0	\$0	\$0	0	0
24	5304	Speaker/Guest Expense	\$0	\$0	\$0	\$0	\$0	0	0
25	5305	Speaker/Guest Honorar	\$0	\$0	\$0	\$0	\$0	0	0
26	5309	Audio/Visual Equip Ren	\$0	\$0	\$0	\$0	\$0	0	0
27	5350	Program Allocation	\$12,743	\$16,323	\$19,282	\$28,141	\$33,157	\$14,000	\$14,000
28	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
29	5530	Depr/Furn & Equipment	\$30	\$13	\$41	\$20	\$37	0	0
30	5599	Misc. Expense	\$1,470	\$252	\$588	\$248	\$199	\$298	\$277
31	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	0	0
32	5909	IUT-Dist. Center	\$1	\$7	\$15	\$1	\$0	0	0
33	5940	IUT-Registration Proces	\$0	\$0	\$0	\$0	\$0	0	0
34	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
35	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36									
37	TOTAL DIRECT EXPENSES		\$27,256	\$23,167	\$32,306	\$36,513	\$40,849	\$22,508	\$21,635
38									
39	NET		(\$9,046)	(\$2,201)	(\$10,576)	(\$5,231)	(\$5,962)	(\$7,383)	(\$6,510)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3833		
4		Project Name:	Section Special Events		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4400	Donations/Honoraria	Donations for special events budgeted at typical rates.		12,000
9	4429	Overhd-exempt Rev./Division	Participant Fees: \$25 @ 125 (based on average registrations collected for special events hosted by ESS, DOLS, STS, CLS and CJCLS).		3,125
10			Total Revenues		15,125
11	5000	Salaries & Wages	Salaries calculated as percentage of total as listed in salary matrix		\$5,382
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		1,776
13	5150	Messenger Service	Messenger service		200
14	5350	Program Allocation	Payments for special events (ESS Cruise, CLS, DOLS, CJCLS and STS events at MW and AC) for which registration money has been collected.		14,000
15	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		277
16	5999	IUT-Misc.	Collection Expense: \$2.00 for each participant		-
17			Total Expenses		\$21,635
18			Net		(\$6,510)

	B	C	G	H	I	J	K	L	M	N
1	ALA Budget Worksheet									
2	ACRL									
3	Project: 3834 Immersion Licensing									
4			2015	2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE									
7	4200	Registration Fees	\$0	0	\$0	\$0	\$0	\$0	0	0
8	4430	Royalties-Non-Exempt	\$44,500	\$30,000	\$52,500	\$0	\$0	\$0	\$22,500	\$25,000
9										
10	Total Revenues		\$44,500	\$30,000	\$52,500	\$0	\$0	\$0	\$22,500	\$25,000
11										
12	EXPENSES									
13	5000	Salaries & Wages	\$3,099	\$3,825	\$6,553	\$0	\$0	\$0	\$694	\$0
14	5010	Employee Benefits	\$885	\$1,262	\$1,944	\$0	\$0	\$0	\$217	\$0
15	5110	Professional Services	\$0	0	\$0	\$0	\$0	\$0	0	0
16	5122	Bank Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	5150	Messenger Service	\$90	\$200	\$0	\$0	\$0	\$0	\$500	\$250
18	5210	Transportation	\$5,887	\$0	\$3,635	\$848	\$0	\$0	\$0	\$0
19	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	5304	Speaker/Guest Expenses	(\$5,018)	\$0	(\$712)	\$0	\$0	\$0	\$0	\$0
25	5305	Speaker/Guest Honorarium	\$21,540	\$16,250	\$24,600	\$0	\$0	\$3,750	\$8,400	\$8,400
26	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5402	Printing-O/S	\$1,632	\$1,060	\$4,205	\$0	\$0	\$0	\$1,340	\$1,340
28	5420	Copyright Fees	\$0	\$100	\$0	\$0	\$0	\$0	\$200	\$175
29	5500	Supplies/Operating	\$2,235	\$1,000	\$2,279	\$0	\$0	\$0	\$2,100	\$1,500
30	5530	Depr/Furn & Equipment	\$14	0	\$18	\$0	\$0	\$0	0	0
31	5543	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5599	Misc. Expense	\$686	\$474	\$339	\$0	\$0	\$0	\$34	\$0
33	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5910	IUT-Repro.	\$0	\$25	\$0	\$0	\$0	\$0	\$25	\$25
37	5911	IUT-General Overhead	\$5,652	\$3,885	\$6,799	\$0	\$0	\$0	\$2,981	\$3,313
38										
39	Total Expenses		\$36,701	\$28,081	\$49,659	\$848	\$0	\$3,750	\$16,491	\$15,003
40										
41	Net		\$7,799	\$1,919	\$2,841	(\$848)	\$0	(\$3,750)	\$6,009	\$9,997

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3834		
4		Project Name:	Immersion Licensing		
5			Question for MED: salaries and benefits		
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4430	Royalties-Non-Exempt	License fee for Regional Immersion Program. Location TBD. <i>(Note: faculty travel expenses are over and above license fee)</i> Three day program with three faculty		25,000
9					25,000
10	5000	Salaries & Wages	Salaries calculated at % of total ACRL per time study		\$0
11	5010	Employee Benefits	Benefits		-
12	5122	Bank Service Fees	Bank Charges on credit cards.		-
13	5150	Messenger Service	Messenger service, shipping materials (standards, certificates, boxes of "stuff") to regional site.		250
14	5210	Transportation	Travel out of town (not needed, regional host)		-
15	5212	Lodging & Meals	Lodging and meals -- assuming local attendees so lodging and meals (other than morning and afternoon refreshment breaks) would be on own		-
16	5214	Entertainment	Entertainment		-
17	5300	Facilities Rent	Facility rental: adequate meeting space for 50+ attendees (?) in eight rounds of 5 people each provided on a complimentary basis by host institution		
18	5301	Conference Equipment Rental	Equipment rental: data projector, screen, flipcharts, power cords provided on a complimentary basis by host institution		-
19	5302	Meal Functions	Meal functions: morning and afternoon refreshment breaks provided by regional host.		-
20	5304	Speaker/Guest Expenses	Faculty expenses: Expenses for three faculty: Transportation for 3 faculty @ \$500; Lodging for 3 faculty @ \$200/night x 5 nights; 3 @ \$50 per diem x 5 each; ground transportation 2 @ \$75. Approx \$5,550 OVER AND ABOVE LICENSE FEE, which is paid by the institution licensing the institute.		0
21	5305	Speaker/Guest Honorarium	Honorarium for faculty @ \$850 per day x 3 days = \$2,550 per faculty x 3 faculty, plus \$750 for lead faculty		8,400
22	5308	Special Transportation	Special transportation		-
23	5400	Edit/Proofreading-O/S	Editorial/Proofreading		-
24	5402	Printing-O/S	Notebook printing @ approx. \$15 per notebook x 56 participants plus faculty and file copies. \$500 misc. printing cushion.		1,340

	B	C	D	E	F
25	5410	Mail Service-O/S	Mail Service/Outside		-
26	5413	Mail List Rental	Mailing list rental		-
27	5420	Copyright Fees	Copyright fees: Immersion notebook readings (Copyright Clearance Center)		175
28	5500	Supplies/Operating	56 binders/dividers @ \$1,000; Misc supplies (swag) @ \$500.		1,500
29	5522	Telephone & Fax/O/S	Telephone (for dial in access at presentation)		-
30	5523	Postage & E-Mail/O/S	Invitation to Apply, e-mail registration packet and brochure		-
31	5543	Bad Debt Expense	Bad Debt		-
32	5599	Misc. Expense	Misc. Expense; This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		-
33	5902	IUT-ITTS	IUT-Data Processing		-
34	5905	IUT-Telephone	IUT-Phone		-
35	5909	IUT-Dist. Center	IUT-Distribution		-
36	5910	IUT-Repro.	IUT-Reprographics		25
37	5911	IUT-General Overhead	License overhead @ 50% of ALA overhead rate as provided by ALA Planning and Budgeting		3,313
38			Total Expenses		\$15,003
39			Net		\$9,997

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Annual Conference CE Programs								
3	Project 3835								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4400	Donations/Honoraria	\$17,400	\$15,200	\$16,300	\$15,800	\$14,000	\$16,000	\$16,000
8	4429	Overhd-exempt Rev./Di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9									
10	TOTAL		\$17,400	\$15,200	\$16,300	\$15,800	\$14,000	\$16,000	\$16,000
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$13,280	\$12,450	\$16,001	\$11,456	\$15,604	\$10,490	\$15,325
14	5010	Employee Benefits	\$3,791	\$3,694	\$4,890	\$3,437	\$4,807	\$3,289	\$5,057
15	5122	Bank Service Fees	\$162	\$29	\$14	\$29		0	0
16	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
18	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
19	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	0	0
20	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
21	5301	Conference Equipment	\$0	\$0	\$0	\$0	\$0	0	0
22	5302	Meal Functions	\$14,967	\$14,952	\$4,984	\$11,516	\$9,734	\$14,000	\$14,000
23	5304	Speaker/Guest Expense	\$0	\$0	\$0	\$0	\$0	0	0
24	5305	Speaker/Guest Honorar	\$0	(\$452)	\$0	\$0		0	0
25	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	0	0
26	5350	Program Allocation	\$17,563	\$11,373	\$16,956	\$8,065	\$10,278	\$27,700	\$27,700
27	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
28	5530	Depr/Furn & Equipment	\$61	\$35	\$69	\$38	\$106	0	0
29	5599	Misc. Expense	\$2,941	\$643	\$1,000	\$471	\$566	\$513	\$788
30	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	0	0
31	5909	IUT-Dist. Center	\$2	\$1	\$6	\$0	\$0	0	0
32	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$28	0	0
33	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
34	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35									
36	TOTAL DIRECT EXPENSES		\$52,767	\$42,725	\$43,920	\$35,012	\$41,123	\$57,992	\$64,870
37									
38	NET		(\$35,367)	(\$27,525)	(\$27,620)	(\$19,212)	(\$27,123)	(\$41,992)	(\$48,870)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3835		
4		Project Name:	Annual Conference Programs		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4400	Donations/Honoraria	Donations for Annual Conference programs and poster sessions/receptions budgeted at more typical donation rate.		16,000
9	4429	Overhd-exempt Rev./Division			
10			Total Revenues		16,000
11	5000	Salaries & Wages	Salaries @ % listed in the salary matrix		\$15,325
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		5,057
13	5150	Messenger Service	Messenger service		-
14	5302	Meal Functions	Catering at programs and poster sessions/receptions		14,000
15	5350	Program Allocation	ACRL Board allocation of \$20,000 for program speakers, photocopying, posterboards, \$200 flyer for President's program with award winners on back side, \$7500 for ACRL President's Program.		27,700
16	5402	Printing-O/S	Share of this project's printing costs for Annual Conference Programs and meetings C&RL News insert		2,000
17	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		788
18	5999	IUT-Misc.			
19			Total Expenses		\$64,870
20			Net		(48,870)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	IMMERSSION ASSESSMENT PRGM								
3	Project 3836								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4200	Registration Fees	\$70,650	\$72,125	\$0	\$0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Di	\$9,405	\$8,580	\$0	\$0	\$0	\$0	\$0
9									
10	TOTAL		\$80,055	\$80,705	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$8,853	\$4,774	\$0	\$0	\$0	\$0	\$0
14	5010	Employee Benefits	\$2,528	\$1,417	\$0	\$0	\$0	\$0	\$0
15	5110	Professional Services	\$2,000	\$0	\$0	\$0	0	0	0
16	5122	Bank Service Fees	\$662	\$1,967	\$0	\$0	\$0	\$0	\$0
17	5150	Messenger Service	\$0	\$526	\$0	\$0	\$0	\$0	\$0
18	5210	Transportation	\$3,604	\$3,071	\$0	\$0	\$0	\$0	\$0
19	5212	Lodging & Meals	\$15,182	\$19,577	\$0	\$0	\$0	\$0	\$0
20	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	5300	Facilities Rent	\$4,665	\$3,725	\$0	\$0	\$0	\$0	\$0
22	5301	Conference Equipment	\$2,020	\$2,143	\$0	\$0	\$0	\$0	\$0
23	5302	Meal Functions	\$6,853	\$6,393	\$0	\$0	\$0	\$0	\$0
24	5304	Speaker/Guest Expense	\$2,078	\$734	\$0	\$0	\$0	\$0	\$0
25	5305	Speaker/Guest Honorar	\$13,000	\$11,100	\$0	\$0	\$0	\$0	\$0
26	5308	Special Transportation	\$0	\$0	\$0	\$0	0	0	0
27	5350	Program Allocation	\$0	\$2,400	\$0	\$0	0	0	0
28	5402	Printing-O/S	\$2,910	\$1,328	\$0	\$0	\$0	\$0	\$0
29	5420	Copyright Fees	\$0	\$301	\$0	\$0	\$0	\$0	\$0
30	5500	Supplies/Operating	\$0	\$49	\$0	\$0	\$0	\$0	\$0
31	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	0	0	0
32	5530	Depr/Furn & Equipment	\$40	\$13	\$0	\$0	0	0	0
33	5543	Bad Debt Expense	\$0	\$147	\$0	\$0	\$0	\$0	\$0
34	5599	Misc. Expense	\$1,961	\$247	\$0	\$0	\$0	\$0	\$0
35	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5909	IUT-Dist. Center	\$1	\$0	\$0	\$0	\$0	\$0	\$0
38	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	5940	IUT-Registration Proces	\$409	\$332	\$0	\$0	\$0	\$0	\$0
40	5942	IUT-Advertising	\$0	\$0	\$0	\$0	0	0	0
41	5911	IUT-General Overhead	\$8,973	\$18,680	\$0	\$0	\$0	\$0	\$0
42									
43	TOTAL DIRECT EXPENSES		\$75,739	\$78,924	\$0	\$0	\$0	\$0	\$0
44									
45	NET		\$4,316	\$1,781	\$0	\$0	\$0	\$0	\$0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3836		
4		Project Name:	Immersion Assessment Prog		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4200	Registration Fees	Registration fees: 56 participants @ \$1,575= \$88,200. 4 nonmembers @ \$1,675 = \$6,700. Total = \$94,900. Budgeted @ 90% = \$85,410. Based on 60 attendees. Minimum attendance: 54	88,200	-
9	4429	Overhd-exempt Rev./Division	Revenue for lodging: 60 participants @ \$65 per night for four nights at Scarritt Bennett <This covers costs for participant lodging in 5212>	6,700	-
10			Total Revenues		-

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3836		
4		Project Name:	Immersion Assessment Prog		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
11	5000	Salaries & Wages	Salaries calculated at % listed in salary matrix		\$0
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		-
13	5122	Bank Service Fees	Bank Charges on credit cards		-
14	5150	Messenger Service	Overnight delivery (binders produced locally, "stuff" stored at UIUC)		-
15	5210	Transportation	Travel-out-of-town: 1 staff Chicago to Nashville @ \$400; vicinity travel @ \$75 = \$475		-
16	5212	Lodging & Meals	Scarritt-Bennett lodging @ \$65 per night x 4 nights X 61 (participants and staff). Meals @ \$160 per person (4 B; 4 L; 4 D) x 61 (participants and staff)		-
17	5214	Entertainment	Entertainment		-
18	5300	Facilities Rent	Meeting room fees @ Scarritt-Bennett, based on Laskey Great Hall		-
19	5301	Conference Equipment Rental	Audiovisual equipment: data projector, screen, microphone, flipcharts		-
20	5302	Meal Functions	Meal functions, 7 refreshment breaks (Th: M, A; Fri: M, A; Sat: M, A, Sun: M) x \$14 per x 66 (participants, faculty, staff)		-
21	5304	Speaker/Guest Expenses	Faculty expenses , Transportation for 7 faculty (three Assessment, two IT, two observers) @ \$400 = \$2,800; lodging 5 nights @ \$65 per night x 7 faculty = \$2,275; meals @ \$135 per person x 7 = \$945; shuttles @ \$30 per x 7 = \$210; two days per diem @ \$50 per person x 7= \$700		-
22	5305	Speaker/Guest Honorarium	Faculty honoraria, 5 faculty @ \$2,400 each		-
23	5402	Printing-O/S	Handout printing, notebook production		-
24	5420	Copyright Fees	Copyright fees		-
25	5500	Supplies/Operating	60 binders/dividers @ \$12 each = \$720; Misc. supplies @ \$200		-
26	5543	Bad Debt Expense	Bad Debt		-
27	5599	Misc. Expense			-
28	5902	IUT-ITTS	IUT-Data Processing		-
29	5905	IUT-Telephone	IUT-Phone		-
30	5909	IUT-Dist. Center	IUT-Distribution		-
31	5910	IUT-Repro.	IUT-Reprographics		-
32	5940	IUT-Registration Processing	Registration processing		-
33	5911	IUT-General Overhead	IUT General overhead		-
34			Total Expenses		-
35			Net		-

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	ACRL								
3	Project: 3838 Scholarships								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	0	0	0
8									
9	Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10									
11	EXPENSES								
12	5000	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	5010	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	5306	Awards	\$77,595	\$27,315	\$81,270	\$28,295	\$82,580	\$43,000	\$102,000
15	5530	Depr/Furn & Equipment	\$0	\$0	\$0	\$0	\$0	0	0
16	5599	Misc. Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	5940	IUT-Registration Processing	\$0	\$0	\$0	\$4,075	\$0	\$0	\$0
19	5999	IUT-Misc.	\$0	\$0	\$0	\$8,475	\$0	\$0	\$0
20									
21	Total Expenses		\$77,595	\$27,315	\$81,270	\$40,845	\$82,580	\$43,000	\$102,000
22									
23	Net		(\$77,595)	(\$27,315)	(\$81,270)	(\$40,845)	(\$82,580)	(\$43,000)	(\$102,000)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3838		
4		Project Name:	ACRL Scholarship		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
7					
8					\$0
9			Total Revenues		\$0
10	5306	Awards	<p>ACRL 2021 Conference @ \$60,000 (transfer to 3808 for reg fees). \$60K budgeted from donations; \$60K budgeted from ACRL's net asset balance.</p> <p>ACRL Immersion Program; \$10,000 RBMS Conference @ \$18,000 (funded by conference revenue profit share from prior year, avg. of past 3 years 50% profit);</p> <p>ALA Spectrum Scholars ACRL support for 2 scholars: \$14,000. Budgeted from ACRL's net asset balance.</p>		102,000
11	5350	Program Allocation			
12			Total Expenses		102,000
13			Net		(\$102,000)

	B	C	D	E	F	G	H	I	J
1	ALA Budget Worksheet								
2	ACRL								
3	Project: Friends Restricted								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4300	Grants & Awards-Exchange	\$62,860	(\$12)	\$66,070	(\$9,737)	\$67,820	\$0	\$0
8	4301	Grants & Awards-Temporary	\$0	(\$151)	\$0	\$0	\$0	\$0	\$0
9	4400	Donations/Honoraria	\$0	\$50	\$0	\$0	\$0	\$30,640	\$30,640
10	4421	Royalties-Exempt	\$0	\$151	\$0	\$0	\$0	\$0	\$0
11									
12	Total Revenues		\$62,860	\$38	\$66,070	(\$9,737)	\$67,820	\$30,640	\$30,640
13									
14	EXPENSES								
15	5122	Bank Service Fees	\$0	\$38	\$0	\$0	\$0	\$0	\$0
16	5306	Awards	\$62,860	\$0	\$66,070	\$0	\$71,650	\$0	\$60,000
17	5350	Program Allocation	\$0	\$0	\$0	\$0	(\$8,934)	\$0	\$0
18	5560	Organization Support/Contrib	\$0	\$0	\$0	(\$10,000)	\$5,104	\$0	\$0
19	5599	Misc. Expense	\$0	\$0	\$0	\$263	\$0	\$0	\$0
20	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21									
22	Total Expenses		\$62,860	\$38	\$66,070	(\$9,737)	\$67,820	\$0	\$60,000
23									
24	Net		\$0	\$0	\$0	\$0	\$0	\$30,640	(\$29,360)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3831		
4		Project Name:	Friends of ACRL-Restricted		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4300	Grants & Awards-Exchange	Draw down from existing balance		
9	4400	Donations/Honoraria	Donations from 25% of division-level committees (12 x \$735 = \$8820); 50% of sections (8 x \$735 = \$5880); 25% of interest groups (4 x \$735 = \$2940); ACRL Board and former board members (\$12,000); ACRL staff (\$1000)		30,640
10			Total Revenues		30,640
11	5000	Salaries & Wages			-
12	5010	Employee Benefits			-
13	5122	Bank Service Fees			
14	5306	Awards			60,000
15	5350	Program Allocation			
16	5599	Misc. Expense			
17			Total Expenses		\$60,000
18			Net		(\$29,360)

This page included to accommodate double sided printing.

404 FY21 CHOICE Budget at a Glance

		12/17/2019						
		FY21B	FY20B	FY19	FY18	FY17	FY16	FY15
TOTAL REVENUES		2,513,535	2,645,630	2,520,864	2,813,284	2,940,493	2,892,975	3,017,390
TOTAL EXPENSES		2,545,859	2,654,851	2,698,854	2,945,285	3,055,258	3,129,365	3,150,448
NET REVENUES		(32,324)	(9,220)	(177,990)	(132,001)	(114,765)	(236,390)	(133,058)
REVENUE								
SUBSCRIPTIONS								
3900	4110 Choice magazine	347,724	386,360	387,925	429,171	445,608	519,261	546,882
3901	4110 Reviews on Cards	86,073	90,603	92,677	100,070	116,186	141,372	148,602
	Subtotal: Choice Print	433,797	476,963	480,602	529,241	561,794	660,633	695,484
3913	4110 Choice Reviews	651,630	664,514	651,630	678,076	684,248	652,009	679,982
	Subtotal: All Choice	1,085,427	1,141,477	1,132,232	1,207,317	1,246,042	1,312,642	1,375,466
3905	4110 Resources for College Libraries	140,000	147,125	132,798	138,545	147,579	145,365	195,935
3918	4110 ccAdvisor (Choice)	37,500	37,500	41,100	32,130	0	0	0
	4110 TOTAL SUBSCRIPTIONS	1,262,927	1,326,102	1,306,130	1,377,992	1,393,621	1,458,007	1,571,401
ADVERTISING & SPONSORED CONTENT								
3907	4140 Choice magazine	250,000	300,000	266,090	352,534	439,984	437,178	441,333
	4611 Commissions and agency fees	(11,250)	(13,500)	(7,804)	(10,856)	(17,239)	(23,274)	(30,771)
	Choice magazine net	238,750	286,500	258,286	341,678	422,745	413,904	410,562
3913	4143 Choice Reviews gross	30,000	30,000	146,775	183,340	196,813	163,787	183,734
	4610 Commissions	(1,350)	(1,350)	(5,407)	(5,601)	(7,743)	(58,589)	(9,572)
	Choice Reviews net	28,650	28,650	141,368	177,739	189,070	155,198	174,162
3914	4140 Content marketing: Print (white papers)	40,000	30,000	51,100	55,500	0	0	0
	4143 Content marketing: Digital (podcasts, newslett)	210,000	202,500	see 3913	see 3913			
	4610 Digital commissions	(9,450)	(9,113)	see 3913	see 3913			
	4611 Print commissions	(1,800)	(1,350)	(2,705)	(4,028)	0	0	0
	Choice content marketing net	238,750	222,038	48,395	51,472	0	0	0
3918	4143 ccAdvisor gross (Choice)	10,000	12,500	12,826	12,323	0	0	0
	4610 Commissions	(450)	(563)	(647)	(506)	0	0	0
	ccAdvisor net	9,550	11,938	12,179	11,817	0	0	0
	4140 Print Advertising Gross	290,000	330,000	317,190	408,034	439,984	437,178	441,333
	4143 Digital Advertising Gross	250,000	245,000	159,601	204,227	214,505	163,787	183,734
	Subtotal x webinars	540,000	575,000	476,791	612,261	654,489	600,965	625,067
	4611 Sales Commission: Print	(19,266)	(22,022)	(5,995)	(19,138)	(24,598)	(29,247)	(30,771)
	4610 Sales Commission: Digital	(11,250)	(11,025)	(17,011)	(6,208)	(8,978)	(8,589)	(9,572)
	Subtotal Commissions	(30,516)	(33,047)	(23,006)	(25,346)	(34,613)	(37,836)	(40,343)
	Total Advertising x Webinars	509,484	541,953	453,785	586,915	619,876	563,129	584,724
3909	4105 Webinars gross (Choice)	138,125	159,375	145,325	106,675	105,600	91,300	77,750
	4611 Webinar commissions	(6,216)	(7,172)	(6,443)	(4,254)	(7,359)	(5,973)	0
	Webinars net	131,909	152,203	138,882	102,421	98,241	85,327	77,750
	TOTAL ADVERTISING & SPONSORED CONTENT	647,609	701,328	599,110	693,590	725,476	654,429	662,474
ROYALTIES								
3900	4421 Choice (CCC, reprints, etc.)	1,300	1,000	1,370	931	6,189	1,318	271
3902	4421 Choice reviews	507,699	510,200	513,321	514,160	561,853	500,089	492,013
3905	4421 Resources for College Libraries	10,000	8,000	7,000	15,000	78,500	119,964	130,483
	TOTAL ROYALTIES	518,999	519,200	521,691	530,091	646,542	621,371	622,767
MISCELLANEOUS SALES								
3900	4109 Misc. Sales	2,000	2,000	158	1,847	5,638	7,102	6,659
3905	4109 RCL Reimbursement	0	0	0	79,713	82,090	70,962	80,000
3913	4109 EBSCO affiliate fee	12,000	12,000	12,000	12,000			
	TOTAL MISC SALES	14,000	14,000	12,158	93,560	87,728	78,064	86,659
MISCELLANEOUS REVENUE								
3900	4490 Remaindered books	70,000	85,000	81,775	118,051	87,126	81,104	74,089
	TOTAL MISC REVENUE	70,000	85,000	81,775	118,051	87,126	81,104	74,089
TOTAL REVENUES		2,513,535	2,645,630	2,520,864	2,813,284	2,940,493	2,892,975	3,017,390

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EXPENSES	Payroll and Related Expenses	1,648,951	1,618,065	1,665,237	1,618,841	1,586,901	1,380,512	1,388,005
	Outside Services	66,831	65,650	101,658	187,180	322,293	438,545	411,743
	Travel and Related Expenses	34,025	36,150	41,543	38,949	48,575	52,412	48,851
	Meetings and Conferences	16,350	12,600	11,771	13,658	12,495	11,752	11,463
	Publication-related Expenses	260,845	348,782	260,373	303,821	308,158	487,107	503,325
	Operating Expenses	216,228	248,967	308,930	421,091	394,287	410,142	388,720
	Subtotal Direct Expenses	2,243,230	2,330,215	2,389,512	2,583,540	2,672,709	2,780,470	2,752,107
	Subtotal Indirect Expenses (IUTs)	(59,639)	(55,135)	(63,083)	(59,354)	(55,257)	(89,222)	(73,153)
	IUT/Overhead	333,043	350,546	334,014	371,353	388,206	374,640	383,209
	IUT/Allocations (Liberty Square)	29,225	29,225	38,411	49,746	55,905	63,477	81,980
	UBIT	0	0	0	0	(6,305)	0	6,305
	Subtotal Overhead	362,268	379,771	372,425	421,099	437,806	438,117	471,494
	TOTAL EXPENSES	2,545,859	2,654,851	2,698,854	2,945,285	3,055,258	3,129,365	3,150,448

Unit No.:	404
Unit Name:	CHOICE
Project No.:	0000
Project Name:	Administrative (G&A)

LINE # LINE ITEM DESCRIPTION

EXPENSES

LINE # LINE ITEM DESCRIPTION \$1,163,559

		All Choice	% this Project	0000	FY21B
5000	Salaries & Wages	\$ 1,244,626	0.00%	\$ 1,126,000	1,126,000

		Interns	FY21B	
			\$7,000	
5001	Temp Employees In-House		\$7,000	7,000

5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk	\$0	
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		Rate	Benefits	
		Staff 31.50%	\$354,690	
		Temps 15.00%	\$1,050	
5010	Employee Benefits		\$355,740	355,740

5016	Prof Memberships	Professional association memberships	\$0	0
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Subtotal - Payroll & Related Expense \$1,488,740

		Position	Hours	Avg Rate	FY21B	
					\$0	
		Totals			\$0	
5100	Temp Employee/Outside				\$0	0

		Description	FY21B	
		Network & disaster recovery support svcs/Synergy	\$30,800	
		Esposito	\$11,000	
5110	Professional Services		\$41,800	41,800

			FY19	FY21B	
5122	Bank Service Fees	Bank service fees on CHOICE accounts--ALL PROJECTS go here	2.85% \$ 12,597	\$15,000	15,000

Unit No.:	404
Unit Name:	CHOICE
Project No.:	0000
Project Name:	Administrative (G&A)

LINE #	LINE ITEM DESCRIPTION	Description	FY21B	
		Repairs/Maint - Server warranty/maint	\$ 1,360.00	
		Repairs/Maint - Router, firewall warranty, maint	\$ 1,016.00	
		Repairs/Maint - Web appliance	\$ 2,070.00	
		Repairs/Maint - SSL licensing	\$ 200.00	
		Repairs/Maint - Virtual management software, apps	\$ 1,130.00	
		Repairs/Maint - Copier, printers svc	\$ 3,900.00	
		Repairs/Maint - Software assurance	\$ 2,600.00	
5140	Repairs/Maintenance		\$0 \$0 \$ 12,276	12,276

Subtotal - Outside Services 69,076

	Conference	Events	Staff	Cost	FY21B	
	SPOS	1	1	\$450	\$450	
	Charleston	1	2	\$450	\$900	
	ALA Midwinter	1	1	\$450	\$450	
	ALA Annual	1	3	\$450	\$1,350	
	ACRL Biannual Conference	1	2	\$450	\$900	
	Other	0	0	\$450	\$0	
	Publisher trips to ALA, productOps, etc.	1	1	\$450	\$450	
	ACRL Ex Dir trips to CHOICE	2	1	\$450	\$900	
5210	Transportation	8	11		\$5,400	5,400

	Conference	Events	Staff	Cost	FY21B	
	SPOS	1	1	\$1,100	\$1,100	
	Charleston	1	2	\$1,100	\$2,200	
	ALA Midwinter	1	1	\$1,100	\$1,100	
	ALA Annual	1	3	\$1,100	\$3,300	
	ACRL Biannual Conference	1	2	\$1,100	\$2,200	
	Other	0	0	\$1,100	\$0	
	Publisher trips to ALA, productOps, etc.	1	1	\$1,100	\$1,100	
	ACRL Ex Dir trips to CHOICE	2	1	\$600	\$1,200	
5212	Lodging & Meals	8	11		\$12,200	12,200

	FY21B	
	\$1,200	
5214	Entertainment	1,200

	FY21B	
	\$0	
5216	Business Meetings	0

Subtotal - Travel and Related Expenses \$ 17,600

Unit No.:	404
Unit Name:	CHOICE
Project No.:	0000
Project Name:	Administrative (G&A)

LINE # LINE ITEM DESCRIPTION

			FY21B	
5430	Web Operating Expenses	\$	-	0

Subtotal - Publication-Related Expenses \$ -

5030	Staff Recruitment/Relocation	Item	#	Est. Cost	FY21B	
		Recruiting expense/local searches	0	\$1,000	\$0	
		Recruiting expense/national searches	0	\$7,500	\$0	
		Total			\$0	0

Unit No.:	404
Unit Name:	CHOICE
Project No.:	0000
Project Name:	Administrative (G&A)

LINE #	LINE ITEM DESCRIPTION		
5031	Staff Development	\$0	0

5500	Supplies/Operating	General office supplies, e.g. paper, file folders	FY21B	
			\$10,000	10,000

							FY21B	
			Seats	Months	Rate			
		X-Tags			\$		3,000	
		Freshdesk			\$		1,920	
		FreshSales (CRM)			2 seats \$		600	
		Zapier (CRM)			\$		240	
		Small office equipment & software			\$		3,000	
5501	Equipment/Software-Minor				\$		8,760	8,760

	Item	#	Periods	Monthly cost		FY21B	
	Adobe Creative Cloud					\$1,268	
	GoToMyPC annual fee					\$450	
	Microsoft desk access					\$800	
	Water cooler rental	1	12	\$45		\$540	
	Coffee machine rental	1	12	\$40		\$240	
	Postage: Endicia software	1	12	\$35		\$420	
5520	Equipment Rental/Lease			\$120		\$3,718	3,718

	Item		FY21B	
	Frontier (analog line)		\$2,800	
	Conference call services (GoToMeeting)		\$468	
5522	Telephone & Fax/O/S	Total	\$3,268	3,268

	Item			FY21B	
	Comcast primary			\$	19,500
	Comcast secondary			\$	1,980
	Voice line		None: using fibre line instead	\$	-
	FedEx			\$	1,500
	Postage (Endicia), mailing books, etc.			\$	25,000
5523	Postage & E-Mail/O/S	Total		\$47,980	47,980

	FY18 new purchases	Items	Total	Years	FY21B	
					\$2,667	
					\$1,167	
5530	Depr/Furn & Equipment	Prior Years office equip (from Finance)		TOTAL	\$3,833	3,833

			FY21B	
	CHOICE property tax (postage meter/computer leases)		\$0	
5545	Taxes/Property		\$0	0

Unit No.:	404
Unit Name:	CHOICE
Project No.:	0000
Project Name:	Administrative (G&A)

LINE #	LINE ITEM DESCRIPTION		FY21B	
	ACRL National Conference sponsorship (odd # years)		\$10,000	
5560	Organization Support/Contrib.		\$10,000	10,000
5599	Misc. Expense	Miscellaneous office expenses	\$750	750
Subtotal - Operating Expenses			\$	88,309
5904	Transfer to/from Endowment	Description LTI interest transfer to Magazine project	FY21B (\$42,840)	(42,840)
5941	IUT-CHOICE	ACRL charge for administrative services estimate MED 12/17/19 ACRL to Choice Choice to ACRL	FY21B \$9,586 \$9,586	9,586
5999	IUT-Misc.		FY21B \$0	0
Subtotal - Inter-Unit Transfers				(\$33,254)
5600	Taxes/Income	FY15 UBIT set-aside	FY21B \$0	0
Subtotal - Overhead and Taxes				0
TOTAL PROJECT EXPENSES (G&A)				\$1,631,672
NET PROJECT REVENUE				(\$1,631,672)
G&A as % of Revenue				64.92%
G&A as % of Expenses				64.09%

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3900
Project Name:	Choice Magazine

LINE #	LINE ITEM DESCRIPTION		FY21B
REVENUES			
4104	Sales/Rental-Mail Lists	Income from rental of CHOICE mailing list	\$0
			\$0
4109	Sales/Miscellaneous	Single-copy and Choice Select sales OAT seals: print and digital	\$2,000
		End Select program	\$2,000
4110	Subscriptions		
		FY16	86% FY17
		519,261	445,608
			96% FY18
			429,171
			90% FY19
			387,925 \$
			100% FY20B
			386,360 \$
			90% FY21B
			347,724
4421	Royalties-Exempt	Description	
		Copyright Clearance Ctr & reprint fees	\$1,300
			\$0
4490	Misc. Fees/Revenues	Income from sale of reject books/misc. revenues	\$70,000
		Total	\$70,000

TOTAL PROJECT REVENUES	\$421,024
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EXPENSES

				FY21B	
		All Choice	% this Project	\$3,900	
5000	Salaries & Wages	\$ 1,244,626	0.00%	\$ -	\$0
5001	Temp Employees-In-House				FY21B \$0 0
5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk			FY21B \$0 0
5010	Employee Benefits		Rate	FY21B	
		Staff	31.50%	\$0	
		Temps	15.00%	\$0	
				\$0	-
5016	Prof Memberships	FY14	FY15B	FY21B	
		\$ -	\$2,750	\$0	0

Subtotal - Payroll & Related Expense	\$0
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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3900
Project Name:	Choice Magazine

LINE #	LINE ITEM DESCRIPTION		FY21B	FY21B
5100	Temp Employee/Outside	Other	\$0	0

5110	Professional Services	Description	ar; 8 contributing writers = \$4,800/year	FY21B	\$7,200.00	7,200
				\$0		
				\$7,200		

5140	Repairs/Maintenance	Description	Choice Connect annual support/hosting	AWS--recorded at 3913 and 3918	FY21B		
					\$	-	
					\$	-	
					\$	-	0

Subtotal - Outside Services 7,200

5210	Transportation	Billing	Conference	Events	Staff	Cost	FY21B	
		Feb	ALA Midwinter	1	0	\$450	\$0	
		Nov	Charleston	1	0	\$450	\$0	
		July	ALA Annual	1	0	\$450	\$0	
		March	Other	0	0	\$250	\$0	
				0	0	\$450	\$0	
				0	0	\$450	\$0	
			ACRL Biannual Conference	0	0	\$450	\$0	
						\$2,500	\$0	0

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3900
Project Name:	Choice Magazine

LINE # LINE ITEM DESCRIPTION

FY21B

Billing	Conference	Events	Staff	Cost	FY21B	
Feb	ALA Midwinter	1	0	\$1,100	\$0	
Nov	Charleston	1	0	\$1,100	\$0	
July	ALA Annual	1	0	\$1,100	\$0	
March	Other	0	0	\$250	\$0	
	ACRL Biannual Conference	0	0	\$1,100	\$0	
		0	0	\$1,100	\$0	
5212	Lodging & Meals				\$0	0

Event/Location	Events	Avg. Cost	FY21B	
Meetings with business partners & prospects	0	\$250	\$0	
5216	Business Meetings		\$0	0

Subtotal - Travel and Related Expenses 0

Description	FY21B	
Copyediting Allocation	\$1,179	
Total editorial & proofreading	\$1,179	1,179

Description	FY21B	
Walsworth	\$2,900	2,900

Description	FY21B	
Walsworth	\$78,000	78,000

5404	Design Service-O/S	\$0	\$0	0
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Type of Service	FY21B	
Mailing and postage for magazine (12 issues):postal service and Walsworth	\$ 15,000	
Fulfillment mailing services (ESP/USPS)	\$ 3,600	
Total Mailing Expense	\$ 18,600	18,600

Layout and printing supplies (stripping)	FY21B	
	\$3,000	3,000

Pre-press graphics services (primarily covers)	FY14	FY15B	FY21B	
	\$ -	\$0	\$0	0

Copyright Office registration fees	FY21B	
	\$400	400

				FY21B	
ESP	All Choice pubs go here	Pubs	Unit	Months	Total
	CCA in 3918	3	\$135	12	\$4,860
5430	Web Operating Expenses			Total	\$4,860
					4,860

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3900
Project Name:	Choice Magazine

LINE # LINE ITEM DESCRIPTION

FY21B

	Vendor/Description		FY21B
5433	Order Processing/Fulfillment	ESP/fulfillment expenses: includes Choice, Cards, and Choice Reviews	\$ 30,000 30,000

Subtotal - Publication Related Expenses 138,939

	Item	#	Est. Cost	FY21B
	Recruiting expense/local searches	\$0	\$1,000	\$0
	Recruiting expense/national searches	\$0	\$7,500	\$0
5030	Staff Recruitment/Relocation	Total		\$0 0

5031	Staff Development		\$0	0
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			\$ -	
5501	Equipment/Software-Minor		\$0	0

	Item		FY21B
	OCLC access charges (ALA Library IUT)		
	OCLC publishing services/bib data agreement	\$ 12,745	
	EBSCO subscription at ALA	\$ 2,000	
5502	Ref Mats/Periodicals	Other reference materials	\$ 14,745 14,745

	Item		FY21B
	ESP phone charges (all Choice pub go here)	\$600	
5522	Telephone & Fax/O/S	Total	\$600 600

	Item		FY21B
	Choice mailroom: moved to 0000	\$0	
5523	Postage & E-Mail/O/S	Total	\$0 0

			FY21B
		Accrued Prior Year depreciation	\$8,812
5530	Depr/Furn & Equipment	Total	\$8,812 8,812

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3900
Project Name:	Choice Magazine

LINE # LINE ITEM DESCRIPTION

FY21B

5540	Royalty Expense	Fee(s) for outside contributors to the magazine	\$0	0
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			FY21B	
			\$0	
5545	Taxes/Property	CHOICE property tax (postage meter/computer leases)	\$0	0

			FY21B	
5599	Misc. Expense	Miscellaneous office expenses	\$0	0

Subtotal - Operating Expenses 24,157

			FY21B	
5903	IUT-Subscription Processing		\$ -	0

Subtotal - Inter-Unit Transfers \$0

		FY2019 ALA overhead charges	Rate	FY17 Revenue	FY21B	
		4104 Rental Mail lists	13.25%	\$0	\$0	
		4109 Sales/Misc	13.25%	\$2,000	\$265	
		4110 Subscriptions	13.25%	\$347,724	\$46,073	
		4421 Royalties	13.25%	\$1,300	\$172	
		4490 Misc. Revenue	13.25%	\$70,000	\$9,275	
5911	IUT-General Overhead			\$421,024	\$55,786	55,786

		FY15 UBIT set-aside	FY14	FY15B	FY21B	
5600	Taxes/Income		\$0	\$0	\$0	0

Subtotal - Overhead and Taxes 55,786

TOTAL PROJECT EXPENSES \$226,081
NET PROJECT REVENUE \$194,943

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3901
Project Name:	Choice Reviews on Cards

[illegible]

EXPENSES

LINE #	LINE ITEM DESCRIPTION			FY21B
5000	Salaries & Wages	All Choice	% this Project	\$3,901
		\$ 1,244,625.51	0.000%	\$0
5002	Overtime/Wages			FY21B
				\$0
5010	Employee Benefits			FY21B
				\$0
		Subtotal - Payroll & Related Expense		0
5110	Professional Services			FY21B
				\$0
		Subtotal - Outside Services		0
5400	Edit/Proofreading-O/S	Description		FY21B
		Copyediting Allocation		\$282
		Total editorial & proofreading		\$282
5402	Printing-O/S	FY2009-FY2012 printer = Sheridan		FY21B
		FY2013 printer = Gasch		\$26,500
5410	Mail Service-O/S	Mailing and postage for ROC's (12 issues)		FY21B
				\$7,200
5414	Supplies/Production	Shipping materials		FY21B
				\$5,900

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3901
Project Name:	Choice Reviews on Cards

LINE #

LINE ITEM DESCRIPTION

FY21B

		FY21B	
Recorded at 3900		Total	
		\$0	
5430	Web Operating Expenses	Total	\$0

Subtotal - Publication Related Expenses \$39,882

5911	IUT-General Overhead	Line Item	Revenue \$	Rate	O/H Charge	
		Subscriptions	\$86,073	13.25%	\$11,405	\$11,405

Subtotal- Overhead and Taxes \$11,405

TOTAL PROJECT EXPENSES \$51,286
NET PROJECT REVENUE \$34,787

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3902
Project Name:	Choice Reviews Licensing

LINE # LINE ITEM DESCRIPTION

REVENUES

FY21B

Revenues received from license agreements with publishing partners; details below				FY21B
		FY19		
	B&T: Content Café and Title Source	\$ 38,522	\$	40,000
	EBSCO: new product		\$	-
	EBSCO: OAT	\$ 7,500	\$	7,500
	EBSCO: GOBI	\$ 105,000	\$	105,000
	Emery Pratt	\$ 1,000	\$	1,000
	Gale/Cengage	\$ 29,500	\$	30,000
	Ingram: iPage	\$ 12,750	\$	12,750
	Midwest	\$ 2,500	\$	2,500
	OCLC: OAT	\$ 4,100	\$	4,000
	OCLC: SCS	\$ 25,000	\$	25,000
	ProQuest: Oasis	\$ 25,000	\$	25,000
	ProQuest: Summon	\$ 52,000	\$	45,000
	ProQuest: Ebook Central	\$ 9,000	\$	10,000
	ProQuest: BIP, Syndetics	\$ 210,474	\$	199,949
4421	Royalties-Exempt	Total	\$ 522,346	\$ 507,699

\$507,699

TOTAL PROJECT REVENUES \$507,699

EXPENSES

LINE # LINE ITEM DESCRIPTION

	All Choice	% this Project	\$3,902	
5000	\$ 1,244,626	0.000%	\$0	\$0

			FY21B	
5010	Employee Benefits	33% of staff salary #5000 and 15% of #5001 and #5002	31.50%	\$0

\$0

Subtotal - Payroll & Related Expense \$0

			FY21B	
5110	Professional Services			

Subtotal - Outside Services

	Description		FY21B	
5400	Copyediting Allocation		\$1,560	
	Total editorial & proofreading		\$1,560	1,560

1,560

Subtotal - Publication Related Expenses 1,560

	Line Item	Revenue \$	Rate	O/H Charge	
5911	IUT-General Overhead	\$4,421	Royalties	\$507,699	13.25%
				\$67,270	\$67,270

\$67,270

Subtotal - Overhead and Taxes \$67,270

TOTAL PROJECT EXPENSES \$ 68,830

NET PROJECT REVENUE \$ 438,869

ACRL MW20 B&F Doc 7.2

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3905
Project Name:	Resources for College Libraries

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>
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REVENUES

										FY21B	
4109	Sales/Miscellaneous	Bowker expense reimbursements (per agreement)							\$0	\$0	
		ProQuest	Units	Price	Gross	Split		FY21B			
		Choice (@50%)	0	\$	850	\$	-	50%	\$	140,000	
									\$	-	
4110	Subscriptions	Total						\$	140,000	140,000	
										FY21B	
							Ebook Central		\$10,000		
4421	Royalties-Exempt	Licensing Revenues	Total						\$10,000	10,000	
TOTAL PROJECT REVENUES										\$150,000	

LINE #

EXPENSES

			All Choice	% this Project	3905	
5000	Salaries & Wages		\$ 1,244,625.51	0.000%	\$71,559	\$71,559
5001	Temp Employees-In-House				FY21B \$0	0
5010	Employee Benefits				FY21B 15.00% \$0 31.50% \$22,541 \$ 21,481	21,481
5016	Staff memberships in professional associations					\$0 0
				Subtotal - Payroll & Related Expense	\$ 93,040	
5100	Temp Employee/Outside	Publishing Assistant	Hours 0	Avg Rate \$21.00	FY21B \$0	0
5110	Professional Services	Subject Editor honoraria Editorial reimbursement	76	\$500	FY21B 38,000 (88,000) (50,000)	(50,000)
				Subtotal - Outside Services	\$ (50,000)	

		Conference/Meeting	#	Staff	Cost	FY21B	
5210	Transportation	ALA Midwinter	February	1	0	\$450	\$0
		ACRL National Conference	April	0	0	\$450	\$0
		ALA Annual	July	1	1	\$450	\$450
							\$450

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3905
Project Name:	Resources for College Libraries

LINE # LINE ITEM DESCRIPTION

	Conference/Meeting		Staff	Cost	FY21B	
	ALA Midwinter	February	0	\$1,100	\$0	
	ACRL National Conference	April	0	\$1,100	\$0	
	ALA Annual	July	1	\$1,100	\$1,100	
5212	Lodging & Meals				\$1,100	1,100

	Event/Location		# Events	Avg. Cost	FY21B	
	Meetings with vendors & business partners		0	\$125	\$0	
5216	Business Meetings				\$0	0

Subtotal - Travel & Related Expenses \$ 1,550

					FY21B	
5305	Speaker/Guest Honorarium				\$0	0

Subtotal - Meetings & Conferences 1,550

	Description		FY14	FY15B	FY21B	
	Iron Mountain/verification of updated RCL software deposit		\$0	\$9,500	\$0	
5430	Web Operating Expenses		\$0	\$9,500	\$0	0

Subtotal - Publication Related Expenses \$ -

			FY14	FY15B	FY21B	
5030	Staff Recruitment/Relocation		\$0	\$0	\$0	0

5031	Staff Development				\$0	0
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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3905
Project Name:	Resources for College Libraries

LINE #	LINE ITEM DESCRIPTION		FY14	FY15B	FY21B	
5502	Ref Mats/Periodicals	Print and electronic reference materials	\$0	\$0	\$0	0
5520	Equipment Rental/Lease	Leased equipment monthly rental fees	\$0	\$0	\$0	0
5523	Postage & E-Mail/O/S		\$211	\$125	\$0	0
5599	Misc. Expense	Miscellaneous office expense	\$0	\$50	\$0	0
Subtotal - Operating Expenses			\$		-	
5904	Transfer to/from Endowment	Description LTI interest transfer to RCL project	\$0	\$0	\$0	0
Subtotal - IUT's			\$		-	
5911	IUT-General Overhead	FY15 ALA overhead charges				
		Line	Description	Rate	2015 Revenue	FY21B
		4109	Sales/Miscellaneous	13.25%	\$0	\$0
		4110	Subscriptions	13.25%	\$140,000	\$18,550
		4421	Royalties	13.25%	\$10,000	\$1,325
			Totals		\$150,000	\$19,875
5600	Taxes/Income		FY13	FY14B	FY21B	
			\$0	\$0	\$0	0
Subtotal- Overhead and Taxes					19,875	
TOTAL PROJECT EXPENSES			\$		64,465	
NET PROJECT REVENUE			\$		85,535	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3907
Project Name:	Choice Advertising

For webinars, see project 3909; for mobile app, see project 3904

LINE # LINE ITEM DESCRIPTION

REVENUES

						FY21B	
4140	Advertising/Gross					83.33%	
		Revenue History	FY18	FY19	FY20B	FY21B	
		Magazine Ad Sales Revenues (gross)	\$352,534	\$266,090	\$300,000	\$250,000	
		Total Gross			\$250,000		
		Print Sales Commission Rate			4.50%		
		Print Sales Commissions			(11,250.00)		
		Net Ad Revenues			238,750.00		
							\$250,000

						FY21B	
		4.50%		Choice Magazine Ad Sales Revenues (gross)	(11,250.00)		
4611	Print Comm/Sales Rep				0.00		
				Total	(11,250.00)		(11,250)

TOTAL PROJECT REVENUES \$238,750

LINE # LINE ITEM DESCRIPTION

EXPENSES

		All Choice	% this Project	FY21B	
5000	Salaries & Wages	Project 3907 share	\$1,244,626	0.000%	\$32,947
					\$32,947

						FY21B	
5001	Temp Employees-In-House	Position					
		Webinar/Ad Sales Support Coordinator	\$ -	\$ -	\$ -	-	\$0

						FY21B	
5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk				\$3,500	\$3,500
		Total Overtime			\$ -		
		Project 3907 share					

		Ad Sales Benefit Calculation	Amount	Benefit %	Benefit \$	
		5000 Project Salaries & Wages	\$32,947	31.50%	\$10,378	
		5001 Temp Employees In-House	\$0	15.00%	\$0	
		5002 Overtime Wages	\$3,500	15.00%	\$525	
5010	Employee Benefits		\$36,447		\$10,431	\$10,431

Subtotal - Payroll & Related Expense \$46,878

						FY21B	
5110	Professional Services	Outside and freelance labor				\$0	\$0

						FY21B	
5122	Bank Service Fees	Bank service fees on ad sales accounts: Moved to 0000				\$0	\$0

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3907
Project Name:	Choice Advertising <i>For webinars, see project 3909; for mobile app, see project 3904</i>

LINE #	LINE ITEM DESCRIPTION				FY21B	
5140	Repairs/Maintenance	Annual maintenance fee/ad sales system	Spacemaster		\$0	\$0
Subtotal - Outside Services					\$0	
	Billing	Conference	# Ad Sales Staff	Avg. Cost	Total	
		Charleston	1	\$450	\$450	
		ALA Midwinter	0	\$450	\$0	
		ALA Annual	1	\$450	\$450	
		ACRL Biannual Conference	1	\$450	\$450	
		Other	0	\$450	\$0	
				Total	\$1,350	
5210	Transportation		Project 3907 share	70%	\$945	\$945
	Billing	Conference	# Ad Sales Staff	Avg. Cost	Total	
		Charleston	1	\$1,100	\$1,100	
		ALA Midwinter	0	\$1,100	\$0	
		ALA Annual	1	\$1,100	\$1,100	
		ACRL Biannual Conference	1	\$1,100	\$1,100	
		Other	0	\$1,100	\$0	
				Total	\$3,300	
5212	Lodging & Meals		Project 3907 share	70%	\$2,310	\$2,310
		Event	# Events	Avg. Cost	Total	
		Meetings with advertisers	5	\$100	\$500	
5216	Business Meetings		Project 3907 share	70%	\$350	\$350
Subtotal - Travel & Related Expenses					\$3,605	
		CHOICE Ad Sales Promo Printing Expense			FY21B	
			OAT certificates		inventory	
			OAT seals, etc.		inventory	
5402	Printing-O/S	(Switched to electronic media kit in 2010)			\$0	\$0
					FY21B	
5404	Design Service-O/S	Outside ad sales promo creative expenses: media kit			\$0	\$0
Subtotal - Publication Related Expenses					\$0	
			Ad Sales Salaries	Rate	Total	
			\$32,947	0.00%	\$0	
5031	Staff Development				\$0	\$0
					FY21B	
5500	Supplies/Operating	General office supplies, e.g. paper, file folders			\$0	\$0
			Project 3907 share	70%	\$0	
		Item			FY21B	
5522	Telephone & Fax/O/S	Local & long-distance phone/ad sales			\$420	294
			Project 3907 share	70%	\$	294
		Item			FY21B	
5523	Postage & E-Mail/O/S	Mailroom postage; overnight delivery services			\$0	\$0
					FY16B Gross Ad \$	Rate (per ALA)
5543	Bad Debt Expense	Reserve for uncollectable accounts			\$0	0.00%
Subtotal - Operating Expenses					\$294	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3907
Project Name:	Choice Advertising

For webinars, see project 3909; for mobile app, see project 3904

LINE #	LINE ITEM DESCRIPTION	FY21B
5906	IUT-Order Billing	
	ALA charges for Ad Sales Invoice Processing	
	70%	\$0

Subtotal - Inter-Unit Transfers \$0

Line Item	Revenue \$	Rate	O/H Charge
4140 Advertising/Gross	\$250,000	13.25%	\$33,125
4611 Comm/Sales Rep	\$ (11,250)	13.25%	(\$1,491)
4612 Comm/Adv Agency	\$0	13.25%	\$0
5911 IUT-General Overhead	Totals		
	\$238,750		\$31,634

Line Item	Revenue \$	Rate	UBIT \$
5600 Taxes/Income			
	FY15 UBIT Reserve		
	Advertising/Gross		
	\$0	0.00%	\$0

Subtotal- Overhead and Taxes \$31,634

TOTAL PROJECT EXPENSES \$82,411
NET PROJECT REVENUE \$156,339

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3908
Project Name:	ACRL Advertising

Note: This project tracks expenses for CHOICE's handling of ACRL journal ad sales

LINE # LINE ITEM DESCRIPTION **These expenses charged out to ACRL, projects 3300, 3302, 3303**

EXPENSES		All Choice	% this Project	3908	FY21B
5000	Salaries & Wages	\$1,244,626	0.000%	\$ 14,119.93	\$14,120
5001	Temp Employees-In-House				
	Position	FY14	FY15B	FY21B	
	Webinar/Ad Sales Support Coordinator	\$ -	\$ -	\$ -	\$0
5002	Overtime/Wages				
	Non-exempt staff time in excess of 35 hours/wk				
	Total Overtime			\$1,500.00	\$1,500
	Project 3908 share				
5010	Employee Benefits				
	Ad Sales Benefit Calculation	Amount	Benefit %	Benefit \$	
	5000 Project Salaries & Wages	\$ 14,120	31.50%	\$4,448	
	5001 Temp Employees In-House	\$ -	15.00%	\$0	
	5002 Overtime Wages	\$ 1,500	15.00%	\$225	
		\$ 15,620		\$4,673	\$4,673
Subtotal: Payroll and Related Expenses				\$20,293	
5210	Transportation				
	Billing	Conference	# Ad Sales Staff	Avg. Cost	FY21B
		Charleston	1	\$450	\$450
		ALA Midwinter	0	\$450	\$0
		ALA Annual	1	\$450	\$450
		ACRL Biannual Conference	1	\$450	\$450
		Other	0	\$450	\$0
		TRUE		\$1,350	
		Project 3908 share	30%	\$405	\$405
5212	Lodging & Meals				
	Billing	Conference	# Ad Sales Staff	Avg. Cost	FY21B
		Charleston	1	\$1,100	\$1,100
		ALA Midwinter	0	\$1,100	\$0
		ALA Annual	1	\$1,100	\$1,100
		ACRL Biannual Conference	1	\$1,100	\$1,100
		Other	0	\$1,100	\$0
		TRUE		\$3,300	
		Project 3908 share	30%	\$990	\$990
5216	Business Meetings				
	Event	# Events	Avg. Cost	Total	
	Meetings with advertisers	5	\$100	\$500	
		Project 3908 share	30%	\$150	\$150
Subtotal - Travel & Related Expenses				\$1,545	
5402	Printing-O/S				
	Ad Sales Promotion Printing Expenses			FY21B	
				\$0	\$0

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3908
Project Name:	ACRL Advertising

Note: This project tracks expenses for CHOICE's handling of ACRL journal ad sales

LINE #	LINE ITEM DESCRIPTION	These expenses charged out to ACRL, projects 3300, 3302, 3303					
5404	Design Service-O/S	Ad Sales Promotion Design Expenses				FY21B \$0	\$0
Subtotal - Publication Related Expenses						\$0	
5031	Staff Development					Total \$0	\$0
5500	Supplies/Operating	General office supplies, e.g. paper, file folders		FY14 \$200	FY15B \$300	FY21B \$0	\$0
		Project 3908 share	30%	\$60	\$90	\$0	
5522	Telephone & Fax/O/S	Item Local & long-distance phone/ad sales				FY21B \$420	\$126
		Project 3908 share	30%		\$	126	
5523	Postage & E-Mail/O/S	Item Mailroom postage; overnight delivery services				FY21B \$0	\$0
Subtotal - Operating Expenses						\$126	
5906	IUT-Order Billing	ALA charges for Ad Sales Invoice Processing			30%	FY21B \$0	\$0
5942	IUT-Advertising	CHOICE charges to ACRL for ad sales				FY21B (\$21,964)	(\$21,964)
Subtotal - Inter-Unit Transfers						(\$21,964)	
TOTAL PROJECT EXPENSES						\$0	
NET PROJECT REVENUE						\$0	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3909
Project Name:	Choice/ACRL Webinars

LINE # LINE ITEM DESCRIPTION \$6,500

REVENUES

								FY21B
		Commission Rate	Number	Rate	Gross	Transfer Rate	Revenue	
Sales			25	\$ 6,500	162,500	85%	138,125	
Commission		4.50%			(7,313)	85%	(6,216)	
Net Sales					155,188		131,909	
						Revenue to ACRL	24,375	
						Commissions to ACRL	(1,097)	
4105 Sales/Webinars, Webcasts, Web CE								\$138,125
				Rate	Gross	Split	Share	
			Choice	4.50%	(7,312.50)	0.85	(6,216)	
			ACRL			0.15	(1,097)	
			Total				(7,313)	
4611 Comm/Sales Rep								(6,216)
TOTAL PROJECT REVENUES								\$131,909

LINE # LINE ITEM DESCRIPTION

EXPENSES

5000 Salaries & Wages		All Choice	% this Project	\$3,909	
		\$1,244,626	0.000%	\$0	\$0
5001 Temp Employees-In-House		FY21B			
		TOTAL \$			\$0
5002 Overtime/Wages		Non-exempt staff time in excess of 35 hours/wk	Total Overtime	FY21B	\$0
		TOTAL \$			
		-			
		Benefit Calculation	Amount	Benefit %	Benefit \$
		5000 Project Salaries & Wages	\$0	31.50%	\$0
		5001 Temp Employees In-House	\$0	15.00%	\$0
		5002 Overtime Wages	\$0	15.00%	\$0
		4611 Commissions/Sales Reps		0.00%	\$0
5010 Employee Benefits		TOTAL	\$0	\$0	\$0
Subtotal - Payroll & Related Expense				\$0	
5110 Professional Services		Outside and freelance labor	FY21B		
			\$0		
		\$0			\$0
Subtotal - Outside Services				\$0	
5404 Design Service-O/S		FY21B			
		\$0			\$0

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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3909
Project Name:	Choice/ACRL Webinars

LINE # LINE ITEM DESCRIPTION \$6,500

5431	Webinars/Webcasts/Web CE Exp	Hosting and production (WebEx)			FY21B	
					\$6,000	\$6,000

Subtotal - Publication Related Expenses \$6,000

5500	Supplies/Operating	General office supplies, e.g. paper, file folders			FY21B	
					\$0	\$0
					\$0	

5523	Postage & E-Mail/O/S	Item			FY21B	
		Mailroom postage; overnight delivery services			\$0	\$0

5540	Royalty Expense	Item	Gross Revenue	Rate	FY21B	
		ACRL	\$138,125	0.0%	\$0	\$0

Subtotal - Operating Expenses \$0

		Expense	Gross	Transfer Rate	FY21B	
		M. Derks	\$23,473	15%	\$3,521	
		Subtotal - Outside Services	\$0	15%	\$0	
		Subtotal - Publication Related Expenses	\$6,000	15%	\$900	
		Subtotal - Operating Expenses	\$0	15%	\$0	
5942	IUT-Advertising	Charge back to ACRL	\$29,473	Total	(\$4,421)	(\$4,421)

Subtotal - Inter-Unit Transfers (\$4,421)

			Revenue \$	Rate	O/H Charge	
		Sales	138,125	0	18,302	
		Commissions	(6,216)	0	(824)	
5911	IUT-General Overhead	TOTAL			17,478	\$17,478

5600	Taxes/Income	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	UBIT \$	
			Advertising/Gross	\$131,909	0.00%	\$0	\$0

Subtotal- Overhead and Taxes \$17,478

TOTAL PROJECT EXPENSES \$19,057

NET PROJECT REVENUE \$112,852

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3910
Project Name:	Marketing

LINE # LINE ITEM DESCRIPTION

EXPENSES		All Choice	% this Project	\$3,910	FY21B	
5000	Salaries & Wages	\$1,244,626	0.000%	\$0		\$0
5010	Employee Benefits		32%	\$0		\$0

Subtotal - Payroll & Related Expense \$0

Type of Project	FY21B
	\$0
	\$0
5110 Professional Services	Outside marketing/promotion expenses
	\$0

Subtotal - Outside Services \$0

Billable	Conference	#	Staff	Cost	FY21B
	Charleston	1	-	\$450	\$0
	ALA Midwinter	1	0	\$450	\$0
	ALA Annual	1	1	\$450	\$450
	ACRL Biannual Conference	0	1	\$450	\$0
	Other Marketing business travel	1	1	\$450	\$450
5210	Transportation				\$900

900

Billable	Conference	#	Staff	Cost	FY21B
	Charleston	1	0	\$1,100	\$0
	ALA Midwinter	1	0	\$1,100	\$0
	ALA Annual	1	1	\$1,100	\$1,100
	ACRL Biannual Conference	0	1	\$1,100	\$0
	Other Marketing business travel	1	1	\$1,100	\$1,100
5212	Lodging & Meals				\$2,200

2,200

Subtotal - Travel & Related Expenses \$3,100

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3910
Project Name:	Marketing

LINE # LINE ITEM DESCRIPTION

Billable	Conference/Location	Event	#	Avg. Cost	FY21B	
Feb	ALA Midwinter	focus group room rental	0	\$500	\$0	
Nov	Charleston	charge to 3918	0	\$500	\$0	
July	ALA Annual	focus group room rental	0	\$500	\$0	
April	ACRL Biannual Conference	focus group room rental	0	\$500	\$0	
5300 Facilities Rent					\$0	\$0

Billable	Conference/Location		Number	Avg. Cost	FY21B	
Feb	ALA Midwinter		0	\$3,000	\$0	
Nov	Charleston	charge to 3918	0	\$3,000	\$0	
July	ALA Annual		1	\$7,000	\$7,000	
April	ACRL Biannual Conference		0	\$3,000	\$0	
5301 Conference Equipment Rental			0	\$3,000	\$0	
			Total		\$7,000	\$7,000

	Item	Number	Avg. Cost	FY21B	
		1.00	\$350	\$350	
5302 Meal Functions				\$350	\$350

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3910
Project Name:	Marketing

LINE #	LINE ITEM DESCRIPTION	Conference/Location	Number	Avg. Cost	FY21B	
	Feb	ALA Midwinter	0	\$3,750	\$0	
	Nov	Charleston	0	\$3,750	\$0	
	July	ALA Annual	1	\$7,500	\$7,500	
	April	ACRL Biannual Conference	0	\$3,750	\$0	
			-	\$3,750	\$0	
5303	Exhibits			Total	\$7,500	\$7,500

Subtotal - Meeting & Conference Expenses \$14,850

5402	Printing-O/S	Printing expenses for promotional pieces			FY21B	
					\$1,200	\$1,200

5404	Design Service-O/S	Outside design services for promo pieces			FY21B	
					\$2,000	\$2,000

5410	Mail Service-O/S	Type of Service			FY21B	
				\$	500	
		Total Mailing Expense		\$	500	500

	FY17 Placements	Unit Cost	Insertions	FY21B	
	American Libraries	2,000	0		
	Good Reads	1,250	2 \$	2,500	
	Chronicle/NYRB	10,000	1 \$	10,000	
	Chronicle digital	2,500	1 \$	2,500	
	Inside Higher Ed	1,000	2 \$	2,000	
	Library Journal (package deal)	9,545	0 \$	-	
	Cognates (ALA MW)	850	0 \$	-	
	Cognates (ALA Annual)	850	0 \$	-	
	ALA program (ALA MW)	1,800	0 \$	-	
	ALA program (ALA Annual)	1,800	0 \$	-	
	LJ Academic Newswire	500	0 \$	-	
5411	Advertising/Space		TOTAL \$	17,000	\$17,000

5412	Advertising/Direct	Direct promo (print & email)			FY21B	
					\$500	\$500

5413	Mail List Rental	Outside list rental fees			FY21B	
					\$3,500	\$3,500

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3910
Project Name:	Marketing

LINE #	LINE ITEM DESCRIPTION				FY21B	
			360 Hosting	\$	365	
			SSL certificate	\$	180	
			domain registration	\$	30	
5430	Web Operating Expenses		Totals	\$	575	\$575

Subtotal - Publication Related Expenses \$25,275

	Vendor	Item/Service			FY21B	
	Mailchimp	email service	\$		4,000	
	Survey Monkey		\$		1,000	
5501	Equipment/Software-Minor				5,000	5,000

5031	Staff Development	Salaries	Rate		FY21B	
		\$0	0.0%		\$0	\$0

5522	Telephone & Fax/O/S	Item	FY14	FY15B	FY21B	
			\$0	\$0	\$0	\$0

5523	Postage & E-Mail/O/S	Item			FY21B	
		Mailroom postage; overnight delivery services			\$0	\$0

		Item	FY14	FY15B	FY21B	
		conf. giveaways		\$	2,450	
5550	Promotion	services			\$2,450	\$2,450

Subtotal - Operating Expenses \$7,450

5902	IUT-ITTS	Item	FY14	FY15B	FY21B	
		ALA mailing list processing expense	\$0	\$2,500	\$0	\$0

5942	IUT-Advertising	American Libraries advertising			FY21B	
					\$0.00	
		Total			\$0	\$0

Subtotal - IUT's \$0

TOTAL PROJECT EXPENSES \$50,675
NET PROJECT REVENUE (\$50,675)

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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3913
Project Name:	Choice Reviews

LINE #	LINE ITEM DESCRIPTION	
REVENUES		

					11%		
			Rate	Placed	Purchased	Price	Net
		Amazon	4.50%				
		GOBI Referral Commissions	5.00%	45,000	5,000	\$48	\$12,000
4109	Sales/Miscellaneous						\$12,000
							12,000

	FY16	FY17	FY18	FY19F	FY20B	FY21B
4110 Subscriptions	652,009	684,248	678,076	651,630	664,514	651,630
		105%	99%	96%	102%	100%

		#REF!	
4143	Advertising/Online		
		FY21B	
	Digital Ad Sales Revenues (Gross)	\$ 30,000	
	Digital Sales Commission Rate	4.50%	
	Digital Sales Commissions	(1,350.00)	
	Net Ad Revenues	28,650.00	
			\$ 30,000

		Rate	Total	
4610	Comm/Online Advertising	4.50%	(1,350.00)	(1,350)

TOTAL PROJECT REVENUES	\$692,280
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LINE #	LINE ITEM DESCRIPTION
EXPENSES	

	All Choice	% this Project	FY21B	
5000 Salaries & Wages	1244626	0.000%	\$0	\$0

	FY21B	
5002 Overtime/Wages	\$0	\$0

			Rate	
	5000 Project Salaries & Wages	\$0	32%	\$0.00
	4611 Commissions/Sales Reps			
5010 Employee Benefits				\$0

Subtotal - Payroll & Related Expense	\$0
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5100	Temp Employee/Outside	Customer Service Temps	FY21B	\$0	\$0
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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3913
Project Name:	Choice Reviews

LINE #	LINE ITEM DESCRIPTION	FY21B	
		\$0	
		\$0	
		\$0	
5110	Professional Services	\$0	\$0

Subtotal - Outside Services	\$0
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		Conference	Conference	Events	Staff	Cost	FY21B	
		Feb	ALA Midwinter	0	0	\$450	\$0	
		July	ALA Annual	0	0	\$450	\$0	
		April	ACRL	0	0	\$450	\$0	
5210	Transportation					\$1,350	\$0	0

		Conference	Events	Staff	Cost	FY21B	
5212	Lodging & Meals	Feb	ALA Midwinter	0	0	\$1,100	\$0
		July	ALA Annual	0	0	\$1,100	\$0
		April	ACRL	0	0	\$1,100	\$0
							\$0

Subtotal - Travel and Related Expenses	\$0
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		FY21B	
	Copyediting Allocation	\$1,980	
5400	Edit/Proofreading-O/S	TOTAL \$1,980	\$1,980

	Vendor	Item/Service	Monthly \$	Months	Total	
					\$0	
	productOps	hosting and maint	3,000	12	\$36,000	
5430 Web Operating Expenses				Totals	\$36,000	\$36,000

Subtotal - Publication Related Expenses	\$37,980
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	Project salaries	Rate	FY21B	
5031 Staff Development	\$0	0.0%	\$0	\$0

	FY21B	
Accrued Prior Year depreciation	\$31,788	
FY21 CR Capital Requests		Item Requests Est. Life in Years
<i>Subtotal</i>		
	\$0	\$0
5530 Depr/Furn & Equipment	Total CRO depreciation	\$31,788 31,788

Subtotal - Operating Expenses	\$31,788
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	Revenue \$	Rate	Total
Sales	\$692,280	13.25%	\$91,727

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3913
Project Name:	Choice Reviews

LINE #	LINE ITEM DESCRIPTION						
		-	included in sales	Commission	\$0	13.25%	\$0
							\$91,727
5911	IUT-General Overhead						\$91,727

	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	Total	
5600	Taxes/Income	Advertising/Gross	\$28,650	0.00%	\$0	\$0

Subtotal- Overhead and Taxes \$91,727

TOTAL PROJECT EXPENSES \$161,495

NET PROJECT REVENUE \$530,785

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3914
Project Name:	Content Marketing
	For webinars, see project 3909

LINE # LINE ITEM DESCRIPTION

REVENUES

newsletters and eblasts moved here from 3913

					FY21B	
4140	Advertising/Gross					
		Revenue	Price	#	FY21B	
		Surveys/Whitepapers (gross)	\$20,000	2	40,000	
		Total Gross			40,000	
		Print Sales Commission Rate			4.50%	
		Print Sales Commissions (4611)			(1,800)	
		Net Ad Revenues			38,200	\$ 40,000
4143	Advertising/Online				FY21B	
		podcasts			30,000	
		eblasts		\$	120,000	
		newsletters		\$	50,000	
		C360 sponsorships		\$	10,000	
		Total gross sales		\$	210,000	
		Commission rate			4.50%	
		Digital Sales Commissions (4610)			(9,450)	
		Net Ad Revenues		\$	200,550	
						\$ 210,000
4610	Comm/Online Advertising	eblasts, newsletters, C 360 sponsorships		Rate	Total	
				4.50%	(9,450)	(9,450)
	Print	white papers		Rate	FY21B	
4611	Comm/Sales Rep			4.50%	(1,800)	
				Total	(1,800)	(1,800)
					TOTAL PROJECT REVENUES	\$238,750

LINE # LINE ITEM DESCRIPTION

EXPENSES

5000	Salaries & Wages	Project 3907 share	All Choice	% this Project	FY21B	
			\$1,244,626	0.000%		\$0
5001	Temp Employees-In-House	Position			FY21B	
			\$ -	\$ -	-	\$0
5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk			FY21B	
					\$ -	\$0
	Ad Sales Benefit Calculation		Amount	Benefit %	Benefit \$	
	5000 Project Salaries & Wages		\$0	31.50%	\$0	
	5001 Temp Employees In-House		\$0	15.00%	\$0	
	5002 Overtime Wages		\$0	15.00%	\$0	
5010	Employee Benefits					\$0

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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3914
Project Name:	Content Marketing <i>For webinars, see project 3909</i>

LINE #	LINE ITEM DESCRIPTION
Subtotal - Payroll & Related Expense \$0	
<div>Survey/Whitepapers, write and produce C360 page design</div> <div>2\$5,000</div> <div>FY21B \$10,000 \$0</div>	
5110 Professional Services	Outside and freelance labor \$10,000 \$10,000
5122 Bank Service Fees FY21B \$0 \$0	
5140 Repairs/Maintenance FY21B	
Subtotal - Outside Services \$10,000	
<div>Charleston ACRL Annual</div> <div># 1 1 1</div> <div>Staff 1 1 1</div> <div>Unit \$450 \$450 \$450</div> <div>Cost \$450 \$450 \$450</div> <div>Total \$1,350</div>	
5210 Transportation	\$1,350 \$1,350
<div>Charleston ACRL Annual</div> <div># 1 1 1</div> <div>Staff 1 1 1</div> <div>Unit \$1,100 \$1,100 \$1,100</div> <div>Cost \$1,100 \$1,100 \$1,100</div> <div>Total \$3,300</div>	
5212 Lodging & Meals	\$3,300 \$3,300
<div>Event Meetings with advertisers</div> <div># Events Avg. Cost Total</div> <div>\$0 \$0</div>	
5216 Business Meetings	\$0 \$0
Subtotal - Travel & Related Expenses \$4,650	
5402 Printing-O/S FY21B \$600 \$600	
5404 Design Service-O/S design and layout 0 \$0 \$0	
Subtotal - Publication Related Expenses \$600	
5031 Staff Development FY21B \$0 \$0	
5500 Supplies/Operating FY21B \$0 \$0	
5522 Telephone & Fax/O/S Item Local & long-distance phone/ad sales FY21B \$ - 0	
5523 Postage & E-Mail/O/S Item Mailroom postage; overnight delivery services FY21B \$0 \$0	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3914
Project Name:	Content Marketing
	For webinars, see project 3909

LINE # LINE ITEM DESCRIPTION

5543	Bad Debt Expense	Item	FY16B Gross Ad \$	Rate (per ALA)	
		Reserve for uncollectable accounts		0.00%	\$0

Subtotal - Operating Expenses \$0

5906	IUT-Order Billing	ALA charges for Ad Sales Invoice Processing	FY21B	
				\$0

Subtotal - Inter-Unit Transfers \$0

Line Item	Revenue \$	Rate	O/H Charge	
4140 Advertising/Gross	40,000	13.25%	5,300	
4143 Advertising Online	210,000	13.25%	27,825	
4610 Digital commissions	(9,450)	13.25%	(1,252)	
4611 Print commissions	(1,800)	13.25%	(239)	
5911 IUT-General Overhead	Totals			
	238,750		31,634	\$31,634

5600	Taxes/Income	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	UBIT \$
			Advertising/Gross	\$40,000	0.00%	\$0

Subtotal- Overhead and Taxes \$31,634

TOTAL PROJECT EXPENSES \$46,884
NET PROJECT REVENUE \$191,866

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3917
Project Name:	Choice Office Building

EXPENSES

	All Choice	% this Project	FY21B	FY21B
5000 Salaries & Wages	\$ -	0.00%	\$0	\$0

	Rate		FY21B	
5010 Employee Benefits	31.50%	TOTAL	\$0	\$0

Subtotal - Payroll & Related Services \$0

	Item	Vendor	FY21B	
	Generator maintenance svc. contract	Atlantic/Detroit Diesel	\$1,400	
	Janitorial services	JanPro	\$6,500	
	HVAC service contract	Encon	\$3,500	
	Common area maintenance (CAM)	Liberty Square Assoc	\$10,800	
	Miscellaneous	-	\$700	
	Security system	Protection One	\$3,030	
	Carpet cleaning	RD Weis	\$2,000	
5140 Repairs/Maintenance		Total	\$27,930	\$27,930

Subtotal - Outside Services \$27,930

			Rate	Frequency	FY21B	
5521 Space Rent	Parking	City of Middletown	\$4,500	4	\$18,000	\$18,000

				FY21B	
5522 Telephone & Fax/O/S	Office phone service: See 0000 #5523	AT&T		\$0	\$0

				FY21B	
5523 Postage & E-Mail/O/S				\$0	\$0

			Rate	Frequency	FY21B	
	Electric	Eversource	\$1,210	12	\$14,520	
	Gas	Eversource	\$100	12	\$1,200	
	Rubbish/Recycling	Dainty Rubbish	\$37	12	\$444	
	Water & sewer	City of Middletown	\$200	1	\$200	
	Other				\$1,000	
5525 Utilities		Total			\$17,364	\$17,364

5999 Misc. Expense	Adjustment between CHOICE & Plant Fund					\$0
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Subtotal - Operating Expenses \$ 35,364

				FY21B	
		Building	\$	25,285	
		Improvements	\$	-	
		Interest	\$	3,940	
5998 IUT-Allocations	2014 Liberty Square expenses from ALA Plant Fund (730-0000)		\$	29,225	\$29,225

Subtotal- Overhead and Taxes \$29,225

TOTAL PROJECT EXPENSES \$92,519
NET PROJECT REVENUE (\$92,519)

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3918
Project Name:	CC Advisor

LINE # LINE ITEM DESCRIPTION 50/50 split with The Charleston Company

REVENUES

				FY21B
				\$75,000
4110	Subscriptions			\$37,500

				FY21B
		Ad Sales Revenues (Gross)	\$ 20,000	
		Sales Commission Rate	4.50%	
		Sales Commissions	(\$900)	
		Net Revenues	\$ 19,100	
				\$ 10,000

		Rate	Total	
		4.50%	(\$900)	(\$450)

TOTAL PROJECT REVENUES \$47,050

LINE # LINE ITEM DESCRIPTION

EXPENSES

		All Choice	% this Project	3918
		1244626	0.000%	\$0

				FY21B
				\$0
5002	Overtime/Wages			\$0

				Rate
		5000 Project Salaries & Wages	\$0	31.50%
				\$0.00
				32%
				\$0
5010	Employee Benefits			\$0

Subtotal - Payroll & Related Expense \$0

				FY21B
				\$0
5100	Temp Employee/Outside	Customer Service Temps		

		Reviewers	Rate	Annual \$
		70	\$75	\$5,250
				\$0
				\$0
5110	Professional Services			\$5,250

Subtotal - Outside Services \$2,625

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3918
Project Name:	CC Advisor

LINE # LINE ITEM DESCRIPTION 50/50 split with The Charleston Company

		Conference	Conference	Events	Staff	Cost	FY21B	
5210	Transportation	Feb	ALA Midwinter	1	0	\$450	\$0	
		Nov	Charleston	1	1	\$450	\$450	
		July	ALA Annual	1	0	\$450	\$0	
		April	ACRL	1	0	\$450	\$0	
							\$1,800	

		Conference	Events	Staff	Cost	FY21B	
5212	Lodging & Meals	Feb	ALA Midwinter	1	0	\$1,100	\$0
		Nov	Charleston	1	1	\$1,100	\$1,100
		July	ALA Annual	1	0	\$1,100	\$0
		April	ACRL	1	0	\$1,100	\$0
						\$1,100	\$ 550

					FY21B		
5216	Business Meetings	Conference Registration (Marketing and Advertising only)	-	\$450	\$0	\$0	0

Subtotal - Travel and Related Expenses \$775

Item		FY21B	
	\$	500	
5301	Conference Equipment Rental	\$500	\$250

		Item	FY21B	
5302	Meal Functions		\$0	\$0

5303 Exhibits	Conference/Location	Number	Avg. Cost	FY21B	
	Charleston	1 \$	2,500 \$	2,500	
	Total			\$2,500	

Subtotal - Meetings and Conferences \$ 1,500

5400	Edit/Proofreading-O/S	Description	FY21B	
		Freelance Copyediting Allocation	\$2,500	
		Total editorial & proofreading	\$2,500	1,250

			FY21B	
5402	Printing-O/S	Printing expenses for promotional pieces	\$250	\$125

			FY21B	
5404	Design Service-O/S	Outside design services for promo pieces	\$300	\$150

5410 Mail Service-O/S	Type of Service		FY21B	
	Fulfillment mailing services (ESP/USPS)	\$	-	
	Total Mailing Expense	\$	-	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3918
Project Name:	CC Advisor

LINE # LINE ITEM DESCRIPTION **50/50 split with The Charleston Company**

		Unit Cost	Insertions	FY21B	
	ATG	575	- \$	-	
	ATG	755	- \$	-	
	Charleston Advisor	800	1 \$	800	
5411 Advertising/Space			TOTAL \$	800	\$400

5412 Advertising/Direct	Direct promo (print & email)			FY21B \$0	\$0
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5413 Mail List Rental	Outside list rental fees			FY21B \$500	\$250
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	Vendor	Item/Service		FY21B	
	CrossRef	DOI fees		\$250	
	productOps	hosting and maintenance		\$14,400	
	productOps	upgrades			
	ESP		\$ 135.00 12	\$1,620	
5430 Web Operating Expenses			Totals	\$16,270	\$8,135

5433 Order Processing/Fulfillment				FY21B	
	ESP	\$ 50.00	12	\$600	
				\$600	\$300

Subtotal - Publication Related Expenses \$9,360

5031 Staff Development		Project salaries	Rate	FY21B	
		\$0	0.0%	\$0	\$0

5522 Telephone & Fax/O/S	Item			FY21B	
	ESP phone charges			\$0	
	Total			\$0	0

5530 Depr/Furn & Equipment				FY21B	
	Subtotal	\$0		\$0	
	Total CCA depreciation			\$0	0

5532 Amortization/Equip Lease	Accrued Prior Year depreciation (C2A Platform) before split with Charleston			FY21B \$57,230	
	Subtotal	\$0		\$0	
	Total CRO depreciation			\$57,230	57,230

5550 Promotion	Item	FY14	FY15B	\$0	
		conf. giveaways	\$	250	
	Premiums & misc promo services			\$250	\$125

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3918
Project Name:	CC Advisor

LINE #	LINE ITEM DESCRIPTION		FY21B	
		Charge 50% of depreciation (line 5532) back to Charleston Company	(28,615)	
		<u>Subtotal</u>	\$0	\$0
5599	Misc. Expense	Total CRO depreciation	(28,615)	(28,615)

Subtotal - Operating Expenses \$28,740

			Revenue \$	Rate	Total	
		included in sales	\$47,050	13.25%	\$6,234	
		Commission	\$0	13.25%	\$0	
5911	IUT-General Overhead				\$6,234	\$6,234

	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	Total	
5600	Taxes/Income	Advertising/Gross	\$20,000	0.00%	\$0	\$0

Subtotal- Overhead and Taxes \$6,234

TOTAL PROJECT EXPENSES \$50,484
NET PROJECT REVENUE (\$3,434)

ACRL Budget & Finance Committee

Brainstorm document: Determining the appropriate amount for ACRL to maintain as its net asset balance.
Draft: January 26, 2018 | Georgie Donovan
Subgroup: Georgie Donovan, Rickey Best, Kevin Wade Merriman, Tara Baillargeon

Net Asset Balance: The accumulated revenues minus expenses for ongoing operations. Funds remaining at any given time are the net asset balance. For ACRL, interest earned on the net asset balance returns to ALA (not to ACRL). ALA earns a very modest return on ACRL's net asset balance. In FY16, the rate of return was 2.64% (ACRL MW17 B&F Doc 11.0). Calculating since 1991, the average rate of return was 4.72% (ACRL MW17 B&F Doc 11.0).

Long Term Investment (LTI): The active management of a pool of securities, which includes equities, fixed income (bonds) and real estate investment trusts for the purpose of growing the corpus, assets, and investment resources so as to support current and future Association needs. ACRL earns income from the funds it places in the ALA LTI. The ALA LTI is sometimes described as the "endowment." It is one account and the Endowment Trustees make decisions about asset allocation. Income (interest and dividends), capital appreciation (realized/unrealized gains and losses), and bank fees are proportionately allocated to our share of the endowment (ACRL MW17 B&F Doc 11.0). At the close of FY17 the total ALA LTI was \$43,542,028.

ACRL and CHOICE Net Asset and Long-Term Investment Fund Balances

(2006-2016 columns: ACRL MW17 Joint Board & B&F Doc 2.0; 2016-17 column: August 2017 final close performance reports)

	2006-07*	2007-08	2008-09*	2009-10	2010-11*	2011-12	2012-13*	2013-14	2014-15*	2015-16	2016-17*
ACRL Closing Net Asset Balance	\$3,384,614	\$3,298,608	\$3,854,778	\$3,661,257	\$4,165,480	\$3,943,096	\$4,647,419	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,947
Transfers from Net Asset Balance to LTI	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$150,000	\$250,000	\$250,000
ACRL LTI Principal	\$1,936,362	\$1,791,275	\$1,646,026	\$1,743,644	\$2,011,580	\$2,148,558	\$2,363,276	\$2,806,669	\$2,903,373	\$3,332,978	\$3,924,498
ACRL Award Endowments ***	\$178,690	\$170,558	\$155,158	\$164,911	\$177,297	\$185,009	\$198,287	\$233,587	\$224,150	\$234,904	\$255,527
Sum of LTI Principle & Award Endowments	\$2,115,052	\$1,962,323	\$1,801,184	\$1,908,555	\$2,188,877	\$2,333,567	\$2,561,563	\$3,040,256	\$3,127,523	\$3,567,882	\$4,180,024
Rate of Return**						10.5%**	17.5%**	7.7%**	-2.9%**	5.8%**	

* ACRL Conference Years

** Calendar Year End

*** Atkinson, Oberly, Leab award endowments

Additional Reference Documents

[ALA Statement of Revenues and Expenses by Division, February 2015](#)

History of ACRL Endowment Transfers FY12–FY16 | ACRL MW17 Joint Board & B&F Doc 3.0

ALA Endowment Policy 8.5.1 (Spending/Payout/Distribution/Withdrawal) | ACRL MW17 Joint Board B&F Doc 4.0

[How Much in Reserve Funds Should Your Nonprofit Have?](#)

Michael Daily, Executive Director of the Executive Service Corp

Article suggests 6 months operating expenses is a good reserve | and no less than 3 months operating expenses.

Operating Reserves: What are appropriate levels and what is typical in the nonprofit sector?

National Center for Charitable Statistics, Center on Nonprofits & Philanthropy at the Urban Institute, + United Way Toolkit to determine how many risk factors your organization has; suggests a 3 – 6 month reserve based on risk.

Statement of Revenues & Expenses FY2017 12 Month Financials

from pg. 13 | [Division Statement of Revenues and Expenses](#) | [ALA Results of Operations FY2017](#) | [Twelve Month Financials](#) | [EBD #4.2](#) / [BARC #4.0](#)
available at <http://www.ala.org/aboutala/ebd-inventory-2017-2018>

FY17	YTD Actual	YTD Budgeted	Prior Year Actual	Beginning Net Assets	Transfers	End Net Assets
AASL	-\$703,939	-\$454,637	\$58,956	\$757,638	-	\$53,699
ACRL	\$548,562	-\$295,404	-\$360,851	\$4,389,385	\$250K	\$4,687,947
ALCTS	\$83,842	-\$43,606	-\$2,850	\$219,866	-	\$303,708
ALSC	\$285,121	-\$22,012	\$316,953	\$2,461,926	\$162K	\$2,585,047
ASCLA	-\$5,828	-\$9,548	\$22,087	\$136,447	-	\$130,619
CHOICE	-\$166,361	-\$255,899	-\$236,392	\$2,648,059	-	\$2,481,698
LITA	-\$8,180	-\$9,446	\$17,451	\$407,081	-	\$398,901
LLAMA	\$9,877	-\$46,320	-\$4,486	\$195,479	-	\$205,356
PLA	-\$403,705	-\$814,693	\$1,042,922	\$3,464,585	-	\$3,060,880
RUSA	-\$92,579	-\$86,308	-\$82,523	\$382,110	-	\$289,531
UFL	-\$16,741	\$2,985	-\$18,084	-\$193,175	-	-\$209,916
YALSA	-\$117,974	\$47,779	-\$36,474	\$233,835	-	\$115,861
TOTAL	-\$594,267	-\$1,987,109	\$716,707	\$15,103,236	\$412K	\$14,096,969

Relevant Discussion Issues

selected from the Greater Washington Society of CPAs Educational Foundation | Nonprofit Accounting Basics
<http://www.nonprofitaccountingbasics.org/reporting-operations/statement-financial-position>

Is our cash balance increasing or decreasing?

What are current vs. long-term membership dues trends?

Are we preparing for future programming?

Have we invested enough (or too much) in the strategic plan? In staffing?

Do we need to upgrade our equipment or technology?

PROPOSALS**Primary recommendation:**

Reduce the amount of the net asset balance for ACRL by spending down to a reasonable amount, ideally between 3-6 months of operating reserve (3 months = more risk tolerant; 6 months = more conservative). Base the operating reserve on either revenues or expenditures from conference years (which have larger budgets).

Secondary recommendations:

(a) Develop a separate group for determining how to spend these funds and over what period of time.

(b) Develop a strategy to spend the income from the Long Term Investment endowment every year.

Notes:

- Total revenues and expenditures (next page) are taken from pg. 89 of the [ACRL MW17 B&F Packet21 : Memo re: 4th Quarter Budget Report, FY2017](#)
- The most recent ACRL Conference (2017) had revenues of ~\$2,815,300; other revenues come from publications (~\$1,122,000 without CHOICE), dues (~\$638,000), other educational offerings (~\$650,000), etc. based on FY17 final close.

Proposal #1 (low risk):

Maintain a balance of **six months** reserve based on **total revenues** from the past two conference years (average of 2)

Average of FY17 final close (\$5,368,999) +			
FY 15 (\$5,282,284) total revenues	=	\$5,325,641	
	÷	2	(to get six months / one half of year)
Net asset balance should be		\$2,662,820	

Proposal 2 (mid risk):

Maintain a balance of **six months** operating reserve based on **total expenditures** from two conference years (average of 2)

Average of FY17 (\$4,820,438) +			
FY 15 (\$4,604,875) total expenditures	=	\$4,712,656	
	÷	2	(to get six months / one half of year)
Net asset balance should be		\$2,356,328	

Proposal 3 (high risk):

Maintain a balance of **four months** reserve based on **total revenues** from the past two conference years (average of 2)

Average of FY17 (\$5,368,999) +			
FY 15 (\$5,282,284) total revenues	=	\$5,325,641	
	÷	3	(to get four months / one third of year)
Net asset balance should be		\$1,775,213	

This page included to accommodate double sided printing.

Amount of Reserves		
Association	Response	ACRL reserve levels if using other association's policies
ASAE	6-12 months as a rule of thumb	6 months = \$4,137,542 12 months = \$1,034,386
ACCED-I	9 months of operating budget	\$3,103,157
ACUHO-I	6 months of current annual budget	\$2,068,771
ACUI	50% of annual expenses	\$2,068,771
AFSA	50% of the operating budget	\$2,068,771
AIR	6 months of annual budget	\$2,068,771
APPA	6 months - own their HQ	\$2,068,771
CSHEMA	6 months of annual budget	\$2,068,771
CUPA-HR	12 months - own their HQ	\$4,137,542
EDUCause	6 to 12 months of annual budget	6 months = \$4,137,542 12 months = \$1,034,386
IACLEA	9 months of annual budget	\$3,103,157
NACADA	1.5 times the annual budget	\$6,206,313
NACAS	\$250K Current operations reserve, \$50K capital reserves, \$150K future operations reserve	\$450,000
NACE	12 months of the annual budget	\$4,137,542
NACUBO	3 months (liquid), plus \$1.5 million for one-time special initiatives	\$2,534,386
NACUFS	No fixed amount; however have 12 months of annual operations	\$4,137,542
NASFAA	6 months	\$2,068,771
NIRSA	75% of annual budget (down from 100%)	\$3,103,157
NODA	50% of current annual budget	\$2,068,771
SCUP	15% of the annual operating budget	\$155,158
UPCEA	6 months of the annual budget	\$2,068,771
URIMA	Fixed annual conference expenses, plus 75% of budget general & admin expenses	\$3,103,157 + approximately \$1 million for ACRL Conference spent annually.

Note: ACRL Reserve \$ based on \$4,137,542, which is the average of the past 4 years of expenses (FY15 - FY18). Average of last 4 years used due to the peak for the biennial ACRL Conference in odd years.

This page included to accommodate double sided printing.



Division-level Committee Year-end Report and Work Plan Template

Each year, ACRL [division-level committees](#) should complete a year-end report and work plan. The **report** section should be completed by the outgoing chair. By **July 19, 2019**, the outgoing chair should post the combined template with only the 2018–19 report section completed to ALA Connect.

The **work plan** section should be completed by the incoming chair. Committee members, Board liaison, and staff liaison should all review and approve the work plan. By **August 9, 2019**, the incoming chair should post the combined template with the 2018–19 report and 2019–20 work plan sections completed to ALA Connect. Projects included in a committee's work plan will be implemented September 2019 through June 2020.

Committee Name & Charge	
Committee Name:	
Charge/Tasks:	

2018–19 Leadership (terms: July 1, 2018–June 30, 2019)	
Chair:	
Vice-Chair:	
Board liaison:	
Staff liaison:	
Other leaders:	

2019–20 Leadership (terms: July 1, 2019–June 30, 2020)	
Chair:	
Vice-Chair:	
Board liaison:	
Staff liaison:	
Other leaders:	

Report & Work Plan Submission			
Year-end report written by:		Date:	
Work plan submitted by:		Date:	

2018–19 Year-end Report

This report will be included in the committee's official record of activities maintained by the ACRL staff. Brief bulleted lists are suggested for the responses.

1. What were the major projects/activities accomplished by your committee in the 2018–19 membership year (July 1, 2018 to June 30, 2019)?

2. What were the relevant results for your projects?

3. Which if any 2018–19 projects will continue next year?

4. What worked well?

5. What could have worked better?

6. How has the work/activities of your committee demonstrated commitment to equity, diversity, and inclusion, within or beyond ACRL?

7. Was there information you could have been provided before starting this project that would have made your work easier?

8. What made this work most rewarding (observations/comments/accolades)?

9. Any other comments, recommendations, or suggestions?

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #1	
Activity Name:	
Brief Description:	

Activity #1 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #1 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #1 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #2	
Activity Name:	
Brief Description:	

Activity #2 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #2 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #2 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #3	
Activity Name:	
Brief Description:	

Activity #3 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #3 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #3 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #4	
Activity Name:	
Brief Description:	

Activity #4 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #4 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #4 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #5	
Activity Name:	
Brief Description:	

Activity #5 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #5 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #5 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #6	
Activity Name:	
Brief Description:	

Activity #6 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #6 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #6 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #7	
Activity Name:	
Brief Description:	

Activity #7 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #7 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #7 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #8	
Activity Name:	
Brief Description:	

Activity #8 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #8 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #8 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #9	
Activity Name:	
Brief Description:	

Activity #9 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #9 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #9 Assessment

How will success be measured?

--

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #10	
Activity Name:	
Brief Description:	

Activity #10 Timeline
How long will this project take?
continuous project assigned in charge short-term project that will be completed this membership year multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence
Check one box below. If applicable, select objective from drop-down.
Value of Academic Libraries
Student Learning
Research and Scholarly Environment
New Roles and Changing Landscapes
Core Commitment to Equity, Diversity & Inclusion
Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:

Activity #10 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #10 Assessment

How will success be measured?

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This page included to accommodate double sided printing.

Association of College and Research Libraries
Budget & Finance Committee
Meeting Notes
ALA 2019 Annual Conference
Sunday, June 23, 2019
9:30 am – noon

Present: Carolyn Henderson Allen, Chair; Mary Ellen Davis, ACRL Executive Director; Karen Munro, ACRL President-elect; Tara Baillargeon; Kevin Wade Merriman; Erika Dowell; Joe Mocnik; Marla Peppers; Brian Rennick; Kristen Totleben; Rickey Best, Alexia Hudson-Ward; Georgie Lynn Donovan; Fannie Cox; Kristen Totleben; Staff: Allison Payne, Mary Jane Petrowski.

[1.0 Welcome and introductions \(Allen\)](#)

[2.0 Meeting recorder assignments \(Allen\)](#)

The committee will assign recorders and set a deadline for submitting meeting notes to the compiler in order for the compiler to submit the committee's final document by the ACRL meeting highlights deadline.

- Sunday recorder: Joe Mocnik
- Monday part 1 recorder: Erika Dowell
- Monday part 2 recorder: Rickey Best
- Compiler B&F Chair: Carolyn Henderson Allen

[3.0 Adopted the Agenda and confirmed meeting outcomes by Chair Allen](#)

[4.0 Approval of 2019 Midwinter Meeting Minutes \(Allen\) #1.0](#)

The committee approved MW 2019 Minutes, motion made by Best, seconded by Merriman

[5.0 ALA BARC Liaison \(Farrell\) #5.0](#)

BARC Liaison Maggie Farrell provided the committee with relevant updates on the ALA budget, plans to identify financial implications of the SCOE recommendations as well as the re-envisioned MW2021 and an opportunity for discussion. Updated financial modeling to be more realistic. Discussion focused on maximizing the resources, improving communication, overhead rates. Maggie received congratulations on her election to treasurer as she transitions into her new role.

[6.0 ALA Governance & Financial Changes \(Allen\) #5.0, #16.0, #16.1, #17.0](#)

The Chair gave an update on the meeting of fiscal officers and the ALA treasurer, highlight reorganization work underway at ALA, review how ALA sets its indirect cost or overhead rate, and consider financial implications of a renegotiated operating agreement. Discussion focused

on what is going on with the sale of headquarters and what happens if the building does not sell as there is no money to renovate it (deferred capital maintenance challenges).

7.0 Review FY19 Third Quarter Report (Allen) #4.0, #4.1, #11.0, #12.0, #12.1

Budget is overall in good shape, yet there is going to be deficit due to the planned spent down (\$400k). ACRL conference registration was up, thus meeting the expectations and projections. Exhibits did not quite meet budget but donations exceeded budget Fundraising for scholarships was a success. (#4.0, #4.1, #11.0, #12.0, #12.1)

7.1 FY19 LTI reports #6.0, #6.1, #7.2

The committee reviewed the balances in the long-term investments and endowment accounts. Discussion focused on the difficulty of projecting revenues as the organization strives to maintain balanced budget. Ambiguity and uncertainty will continue to be somewhat of a norm as we peek into the future. Discussion focused on awards and endowments with further details provided on the background and the plans for the Oberly Award in particular.

8.0 ACRL Net Asset balance (Allen) #15.0, #20.0, #21.0, #24.0

The committee reviewed the spend down of the ACRL net asset balance (NAB). The NAB guidelines that were developed were considered to ascertain the appropriate amount of NAB for ACRL. The conference met budget but the net was small compared to gross revenues. The best projection is to be in a small or no deficit. The board will be asked to approve the deficit of ~\$900k. Membership continues to decline, partially due to the decreasing needs to join the professional organizations, especially among the early career professionals.

To help inform staff as they prepare the FY21 budget there was a discussion that supported the conservative approach to budgeting and to continue to spend down the net asset balance as proposed. The desire was articulated to support the membership now. The question was raised to determine what is the reasonable approach to spending and how conservative to be. Does the conference need to be a revenue generating source? Should we target 10% to 15% of the net asset balance to spend annually?

9.0 FY20 ACRL budget review (Allen) #7.0, #7.1, #7.2, #8.0, #9.0, #10.0, #14.0

The committee reviewed the changes to the ACRL FY20 budget since Midwinter and discussed whether additional revisions are needed before they make a recommendation to approve the Budget. There is a significant uncertainty within the ALA, its direction and the culture may not be conducive to bring in the diversity alliance resident. Increase of \$2 dues per HEPI 2018. Planning for IMLS and other grants that would help further the organizational activities.

The Committee will act on the FY20 budget at its Monday meeting.

[10.0 Review of next steps and Monday agenda \(Allen\)](#)

The Committee reviewed next steps for preparing the FY20 budget recommendation for Board consideration and any changes that may be needed to Monday's agenda.

The Chair adjourned the meeting at 12:04

Respectfully Submitted,

Joe Mocnik

ACRL Budget & Finance Committee Member

Association of College and Research Libraries
Budget & Finance Committee
Meeting II
ALA 2019 Annual Conference
Monday, June 24, 2019
Washington Hilton, Morgan
9:30 a.m.–Noon

Carolyn Henderson Allen (Chair); Mary Ellen Davis (Executive Director); Karen Munro (ACRL President-elect); Tara Baillargeon; Erika Dowell; Georgie Donovan; Alexia Hudson-Ward; Kevin Merriman; Joe Mocnik; Marla Peppers; Brian Rennick; Kristen Totleben; Rickey Best, Recorder.

Absent: Joan Roca; Fannie Cox.

Guests: Mark Cummings (Choice); Mary Jane Petrowski (ACRL); Allison Payne (ACRL).

11.0 Welcome (Allen)

ACRL Budget and Finance Committee Chair Carolyn Henderson Allen welcomed guests to the meeting.

12.0 CHOICE Budget (Cummings) #4.0, #4.1, #12.0, #12.1

Cummings discussed the financial condition of Choice through the end of the third quarter. A total of \$316,236.32 for the Open Choice project has been written-off. The write-off is due to difficulties in discovering a way to generate revenue from the proposed product. Excluding the amount written off, Choice will end the year with an operating deficit of \$75,000, better than what has been shown during the past 4 years. There exist continuing structural problems in revenue. Subscriptions for Choice products are running \$21K below budget and \$30K below last year, and there has been a failure to grow *Choice Reviews*. *ccAdvisor* sales are sluggish, and responsibility for its sales have been turned over to EBSCO. *Resources for College Libraries* has suffered from ProQuest's decision, in 2016, to discontinue bundling that product with the Bowker Book Analysis System but is otherwise holding its own.

Advertising has declined, but there has been a growth in the content market and sponsorships. Podcasts are doing well, and there have been 2 white papers so far this year (3 last year). Webinars are strong revenue generators in advertising and should finish the year with net sales of \$135K, about \$18K below budget. There has been a decline in the sale of books not reviewed in Choice, as publishers object to the re-sale of review copies.

Fiscal Year 2019 would be better except for the write off for Open Choice. For fiscal 2020 payroll expenses will decline over FY19 levels, which were inflated by the write-down of Open Choice editorial costs, and publishing-related costs will increase to pay for revisions to Choice360. There will be changes to the operating income of about \$25,000 for depreciation.

Cummings stated that the CHOICE team is actively looking for a Plan B in order to generate additional revenue. Re-branding Choice was needed but did not yield impressive growth. There will be an improvement in the Choice 360 product. Choice will end the year with a net asset balance of \$2,000,000 plus. Donovan asked about the budget model – the payroll for Choice is increasing while the revenue streams are declining. Collection development librarians are not relying as heavily on Choice reviews as in the past. Will the net asset balance be used to cover deficits? Cummings noted that Choice will be promoting the Outstanding Academic Books list earlier to try to generate additional revenue, and he has been talking with Ingram about the possibility of making older Choice reviews available as an open source resource. There is a possibility of a 4% revenue stream from Amazon for Choice titles ordered.

13.0 FY20 Budget recommendation (Allen) #7.0, #7.1, #8.0, #9.0, #10.0, #14.0

Mary Ellen Davis reported on a revision to the FY 20 budget recommendation, asking for an increase of \$30,000 to cover EDI (Equity, Diversity and Inclusion) expenses. Davis asked for approval to make the changes. Mocnik moved approval, Best seconded, the committee agreed unanimously. Davis advised that the committee may want to consider revising the budget, so that the year-end net asset balance is larger than the projected \$1.8 million. The committee felt it was premature to do additional reductions in expenses. Davis is working to reduce expenditures where possible, and asked for approval to take the revised FY 20 budget recommendation to the ACRL Board. Mocnik moved approval, Best seconded. The committee unanimously approved taking the budget recommendation to the Board.

A general discussion took place regarding the potential effects of SCOE and a reorganization of ALA. Donovan noted her subcommittee's recommendations for an operating reserve and the need to be cautious of increasing expenditures during a time of declining revenue. Although ACRL has a positive net asset balance now, growing expenditures cannot be maintained indefinitely. A recommendation was made to return to assumptions of 95% registration for the ACRL biennial conference instead of 100% in order to show a positive revenue stream from the conference. The committee agreed to this recommendation.

Part I: Respectfully submitted,

Rickey Best

ACRL Budget & Finance Committee Member

15.0 ACRL Advancement Fund Description (Petrowski) #23.0

Petrowski presented added language to the fund description: a statement describing ACRL's core commitment to equity, diversity, and inclusion (EDI). The committee discussed a possible change to the phrase "academic and research libraries" but no new language was proposed. Alexia Hudson-Ward moved to approve the new language. Rickey Best seconded. The motion was approved.

16.0 Dashboard Metrics Review (Allen) #11.0

The committee discussed metrics on membership and how the \$5 student dues pilot is revenue. No changes to the metrics were proposed.

17.0 2020 ALA Midwinter Meeting (Allen/Cox) #18.0, #18.1, #18.2

The committee reached no conclusion regarding whether to meet in-person at the 2020 ALA Midwinter Meeting. Committee members expressed support for a hybrid approach, with some virtual meetings and some in person, and expressed interest in continuing to meet with the ACRL Board. It was agreed that hard discussions and more radical proposals require in-person meetings. Hudson-Ward suggested having all our committee meetings one weekend day, thus avoiding the work day conflicts that arise from Monday meetings. Davis will see what the ACRL Board wants to do, examine the Midwinter schedule, and suggest some possible schedules to the committee.

18.0 2020 Joint Board & Budget Meeting (Allen)

Allen suggested the committees should talk about financial forecasts, the future of the Midwinter Meeting, CHOICE issues, and how the Board wants to work with this committee in the future.

19.0 B&F Annual Work Plan (Allen) #2.0, #3.0

The committee agreed that most items in the current work plan should be included in the 2019-2020 work plan, with two exceptions:

“Info-graphic showing how ACRL uses its funds.” This activity/project can be omitted from next year’s plan. The infographic has been developed and can be updated and maintained by ACRL staff.

“Develop guidelines for the level of the net asset balance to be used in making recommendations to the Board of Directors.” This activity/project is complete for now. Monitoring the balance should be part of a future work plan in a year or two.

The committee agreed to add two activity/projects to the work plan:

Monitor the ALA task force to examine the fiscal implications of SCOE recommendations. This work is expected to take place during the second half of 2019.

Monitor the evaluation of the ALA operating agreement.

20.0 Unfinished business/new business (Allen)

20.1 Fall Budget & Finance Committee New Member Orientation

No incoming committee members were present to express preferences for scheduling the orientation.

20.2 FY21 Budget Assumptions draft #24.0

No comments were made on the draft budget assumptions.

20.3 FY19 Annual report (due late October 2019)

Allen will write annual report, and Davis will supply information on year-end figures.

20.4 New business

Allen announced that she is stepping down as Dean of University Libraries at the University of Arkansas. Her successor will be Dennis Clark, currently at the University of Virginia. Allen's new title is Special Assistant to the Provost. She will work on projects related to buildings, health and wellness, and open educational resources. The committee congratulated Allen on her news.

21.0 Recognition of outgoing Budget & Finance members

Allen recognized outgoing committee members Rickey D. Best, Georgie Lynn Donovan, and Karen Munro. She also thanked the committee and ACRL staff Allison Payne and Mary Jane Petrowski for all their hard work, especially on issues related to diversity.

Allen thanked Mary Ellen Davis for important role in our work. Donovan thanked Allen, on behalf of the committee for her leadership.

22.0 Adjournment (Allen)

Moved by Kevin Merriman, seconded by Marla Peppers. Approved unanimously.

Part II: Respectfully Submitted,

Erika Dowell

ACRL Budget & Finance Committee Member

This page included to accommodate double sided printing.

Association of College & Research Libraries
50 E. Huron St. Chicago, IL 60611
800-545-2433, ext. 2523
acrl@ala.org, <http://www.acrl.org>



Board of Directors Discussion Form

To: ACRL Board of Directors, ACRL Budget & Finance Committee

Subject: Review of ACRL Student Dues Pilot Program

Submitted by: Mary Jane Petrowski, ACRL Associate Director

Date submitted: January 8, 2020

Background

In June 2017 the ACRL Board of Directors approved reducing ACRL student membership dues by 87.8% to \$5 effective September 1, 2017, for a three-year period (September 1, 2017 – August 31, 2020). Since we are in the last year of the pilot program, it is now time to decide if students dues should continue at the \$5 level.

See ACRL Student Membership Pilot Program Analysis (Doc. 17.1) for more detailed impact analysis.

Questions for Discussion

The 3-year student dues pilot program will end on August 31, 2020, and the Budget and Finance can recommend any of the following actions to the ACRL Board including:

- Maintain student dues at the \$5 level.
- Lower student dues.
- Restore student dues to FY17 level (\$45)
- Increase student dues to some amount between \$6-\$44 per year.

Below are some factors to consider in setting FY21 ACRL student member dues:

1. The low dues rate has been instrumental in increasing ACRL student membership by almost 75% (+405) and helping to offset the 10.4% (-826) decline in the number personal members.
2. ACRL offers the lowest student member rate of all ALA divisions and has the second highest student membership.¹ The low dues rate is very much appreciated by students and is viewed as

¹ Beginning in 2018, many library school courses adopted an AASL textbook and made it required reading. Students who joined AASL received a \$100 discount on the text.

a sign of inclusion. A student focus group conducted in April 2019 found that “the discounted student rate enables [student] participation and also makes them feel welcome as newcomers to the field.”

3. The low barrier to membership can be viewed as a symbolic investment in the future of academic librarianship. According to the 2019 ACRL student focus group report, the discounted student rate provides students with an opportunity to gain exposure to the field before entering the job market: “[Students] know that they want to become academic librarians, but they may not know any academic librarians or have any experience working in an academic library. Even those with some experience (through internships, student employment, etc.) feel they need to ‘flesh out’ their knowledge and learn how academic librarianship functions as a profession.”
4. At least one university has a donor who is committed to funding ACRL memberships for University of Iowa LIS students at the current \$5.00 rate indefinitely. If dues were to increase, the donor might not be willing to fund 59 student memberships at a higher level.² There may be other schools with similar funding commitments.
5. Any changes to ACRL’s student dues may become irrelevant in several years if the SCOE recommendations are implemented with respect to a simplified dues structure and uniform dues for all divisions.
6. Most ALA divisions charge \$15-\$20 for student memberships suggesting that the current ACRL student rate could be increased by \$10-\$15.

Stakeholders

The ACRL Membership Committee and the ACRL Section Membership Committee have not yet been consulted, but could be. This initiative originated with the ACRL Budget & Finance Committee.

Strategic Goal Area Supported

Please add additional sheets as needed to explain. Select the goal area that will be affected most by this action.

☐ Value of Academic Libraries

Goal: Academic libraries demonstrate alignment with and impact on institutional outcomes.

☐ Student Learning

Goal: Advance innovative practices and environments that transform student learning.

ACRL MW20 B&F Doc 12.0
(Also ACRL MW20 Doc 17.0)

☐ Research and Scholarly Environment

Goal: Librarians accelerate the transition to more open and equitable systems of scholarship.

☐ New Roles and Changing Landscapes

Goal: Academic and research library workforce effectively navigates change in higher education environments.

☒ Enabling Programs and Services

ACRL programs, services, and publications that target education, advocacy, and member engagement.

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ACRL Student Membership Pilot Program Analysis

Background

In June 2017 the ACRL Board of Directors approved reducing ACRL student membership dues by 87.8% to \$5 effective September 1, 2017, for a three-year period (September 1, 2017 – August 31, 2020). Since we are in the last year of the pilot program, it is now time to decide if students due should continue at the \$5 level.

Student Membership Has Increased

As of November 30, 2019, ACRL student membership has increased 74.6% (+468) over August 2017 and now stands at 1,095 which is 11.5% of all ACRL personal members.¹ Our FY18 goal was to increase student membership to 700 which is an 11.6% increase over FY17, and we exceeded that goal. As Fig. 1 below shows, student membership has almost rebounded to FY12 levels when a number of library schools provide free memberships to their students.

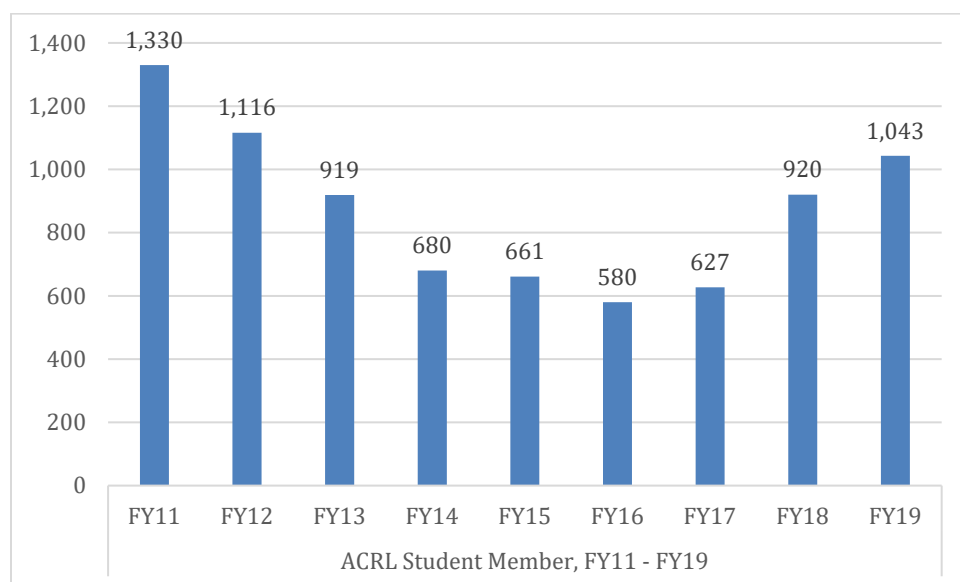


Fig. 1. ACRL Student Membership, FY11-FY19

Student Retention is Up

Fig. 2 below shows that the retention rate for student members has increased modestly since 2012: for first-time members it has grown 4%, increasing from 36.7% to 40.7% over the last eight years. (During the same 8-year period the overall retention rate for first-time ACRL members decreased 4% from 53.5% to 49.5%.) Additionally, of the 554 students who joined ACRL between September 1, 2017 – July 17, 2018, almost 35.7% renewed their ACRL membership for a second year. A full of analysis of the 3-year cohort will be possible at the end of August 2021. **Appendix A** (Board Doc. 17.2, B&F Doc 12.2) provides a brief summary of the various recruitment and retention programs undertaken to

promote ACRL membership and retain student members.

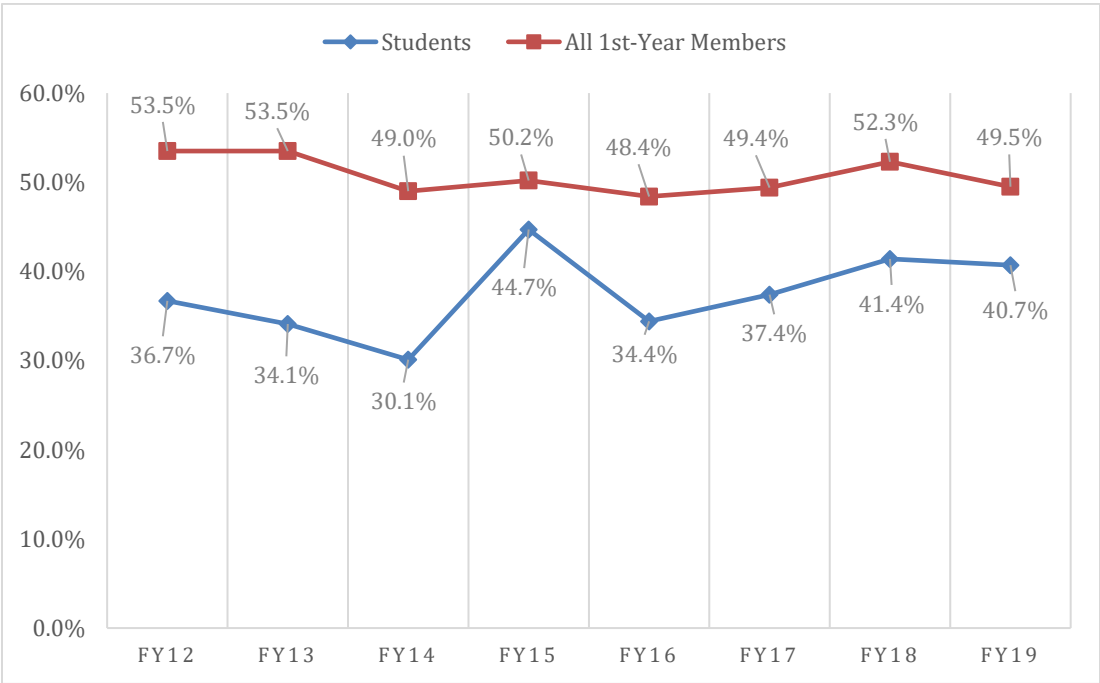


Fig. 2. Retention Rates: All 1st-Year ACRL Members vs. 1st-Year ACRL Student Members

Fig. 3 below shows that from FY12 to FY19, the number of student members who dropped their ACRL membership after one year has declined 3.6% from 32.7% to 29.1%.

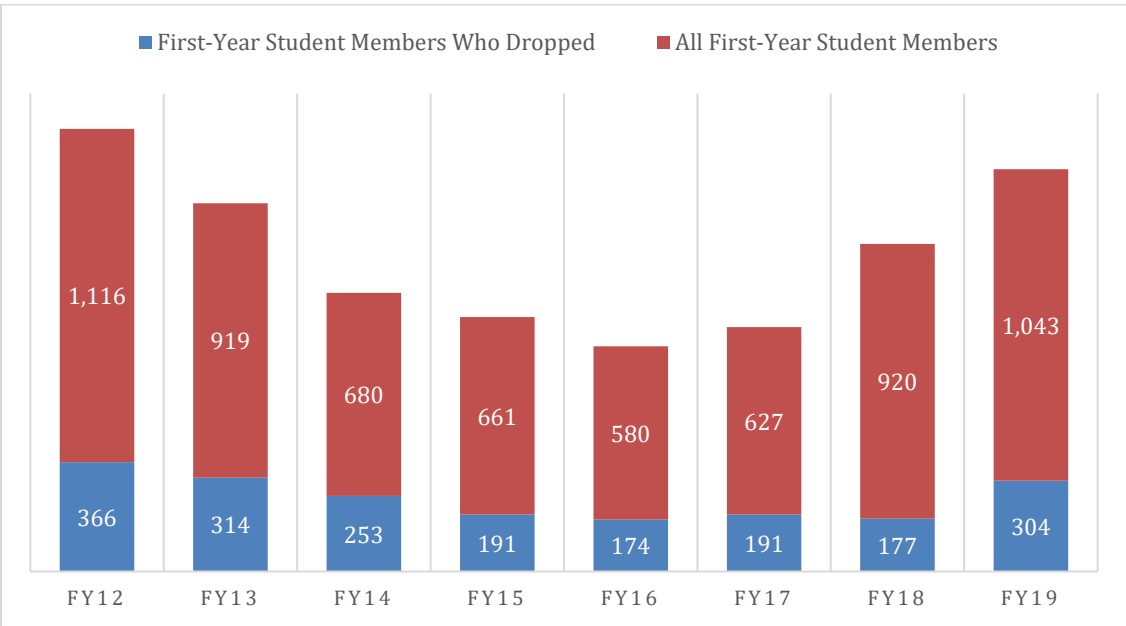


Fig. 3. ACRL Student Members in Relation to ACRL Student Members Who Dropped, FY12-FY19

Fig. 4 shows that since FY12 the number of first-year students who drop ACRL and ALA has declined by 19.4% while the number of students who maintain membership in ALA (and/or another division) has remained steady in the 55-57% range.

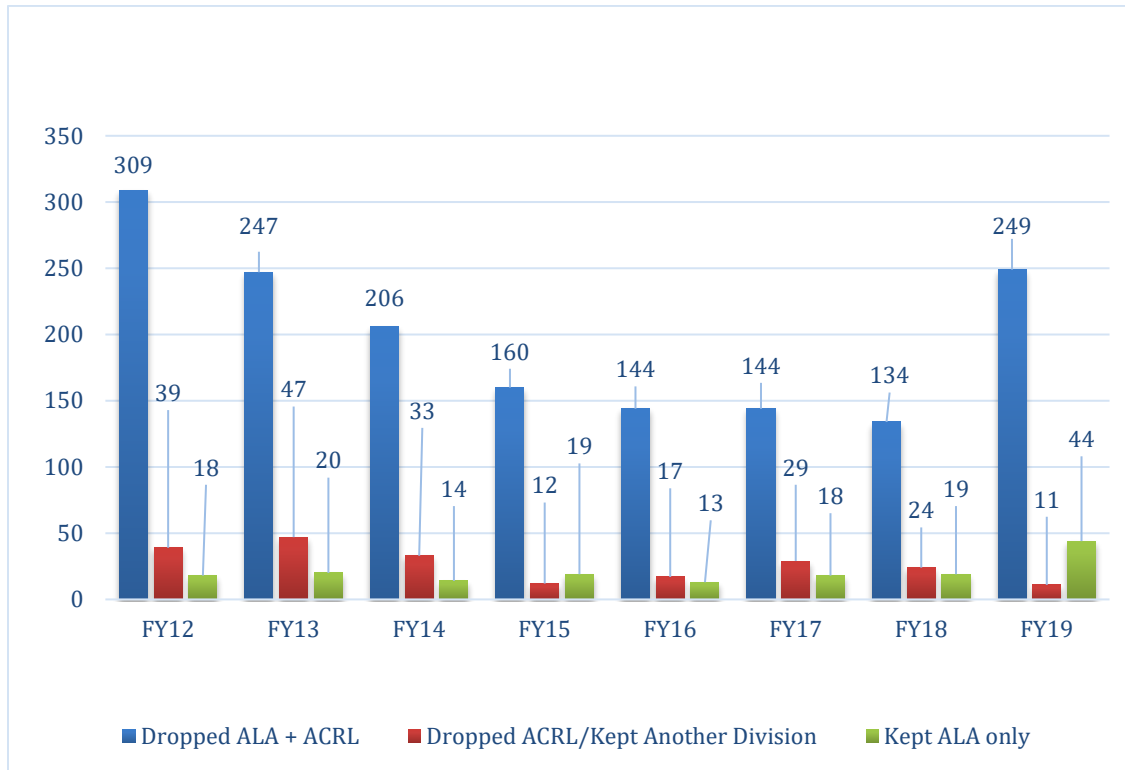


Fig. 4. First-Year ACRL Student Members Who Did Not Renew Their Membership

Discounted Student Dues Do Not Always Correlate with High Membership

Fig. 5 below compares ACRL student membership and membership dues with other ALA divisions. The \$5 dues level is clearly an attractive price point, however, the AASL student membership is high because student members receive a substantial discount on a required AASL textbook for many youth services courses. Students members can purchase the required AASL text for \$99 instead of \$199 and this is a significant membership driver.

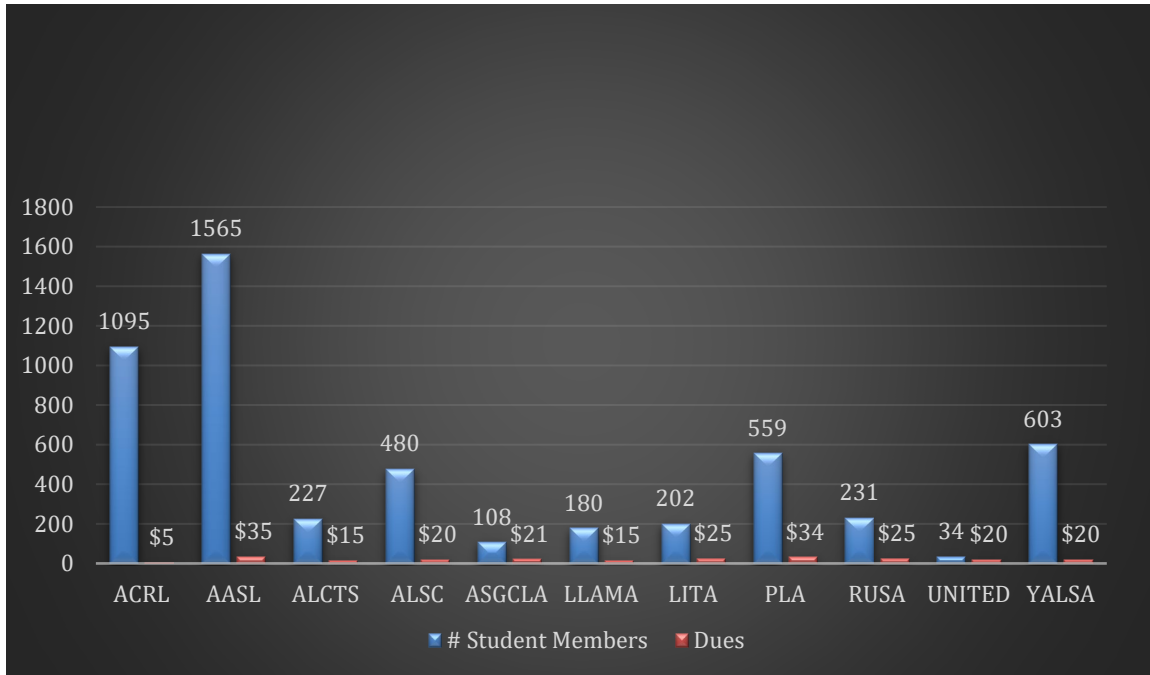


Fig. 5. Student Membership & Dues by ALA Division (November 2019)

Financial Impact

Since F17, increases in revenue from personal and retired member dues have been offset by the drop in revenue from student dues. Since September 2017, when the new student dues rate went into effect, ACRL has seen a decline of more than \$56,000 in dues revenue which would have been realized if the \$45 dues level had been maintained. On an annualized basis this amounts to \$28,000 per year (or 4.5% of the projected FY21 dues revenue). The chart below shows the cumulative effect of dues increases (and decreases) on membership revenue since FY12. The revenue gains are real but the loses are somewhat hypothetical in that they assume we would have had 920 student members in 2018 and 1043 student members in FY19.

Category	Current Rate	Projected FY20 HEPI Increase	\$ Amount	Proposed FY21 Rate	Members	Projected Revenue	Additional FY 21 Revenue	Cumulative Revenue from FY12 – FY19 Dues Increases & Decreases
Personal	\$68	2.4%	\$2.00	\$70	7,927	\$554,890	\$15854	\$401,944
Retired	\$44	2.4%	\$1.00	\$45	322	\$14,490	\$322	\$11,505
Students	\$5	2.4%	\$0.00	\$5	1,061	\$5,305	\$0	-\$56,368

Total	\$574,685	\$14,561	\$357,081
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Factors to Consider in Setting FY21 ACRL Student Member Dues

1. The low dues rate has been instrumental in increasing ACRL student membership by almost 75% (+405) and helping to offset the 10.4% (-826) decline in the number personal members.
2. ACRL offers the lowest student member rate of all ALA divisions and has the second highest student membership.¹ The low dues rate is very much appreciated by students and is viewed as a sign of inclusion. A student focus group conducted in April 2019 found that “the discounted student rate enables [student] participation and also makes them feel welcome as newcomers to the field.”
3. The low barrier to membership can be viewed as a symbolic investment in the future of academic librarianship. According to the 2019 ACRL student focus group report, the discounted student rate provides students with an opportunity to gain exposure to the field before entering the job market: “[Students] know that they want to become academic librarians, but they may not know any academic librarians or have any experience working in an academic library. Even those with some experience (through internships, student employment, etc.) feel they need to ‘flesh out’ their knowledge and learn how academic librarianship functions as a profession.”
4. At least one university has a donor who is committed to funding ACRL memberships for University of Iowa LIS students at the current \$5.00 rate indefinitely. If dues were to increase, the donor might not be willing to fund 59 student memberships at a higher level.² There may be other schools with similar funding commitments.
5. Any changes to the student dues may be irrelevant in several years if the SCOE recommendations are implemented with respect to a simplified dues structure.
6. Most ALA divisions charge \$15-\$20 for student memberships suggesting that the current ACRL student rate could be increased by \$10-\$15.

The chart below shows the impact of various student dues rates and assumes a lower student membership of 637 (the average student membership during FY14-FY17). Note: \$45 was the student dues rate in FY17 prior to the \$5 student dues pilot program.

Student Dues	Revenue	Additional Revenue	Additional Revenue as % of FY21 Dues Revenue
\$10	\$6,370	\$3,185	0.5%
\$15	\$9,555	\$6,370	1.0%
\$20	\$12,740	\$9,555	1.5%
\$45	\$28,665	\$25,480	4.1%

¹ Beginning in 2018, many library school courses adopted an AASL textbook and made it required reading. Students who joined AASL received a \$100 discount on the text.

² John P. Culshaw and Mary Rettig, “Philanthropic partnership at the University of Iowa: Providing complimentary ACRL membership to LIS students,” *College & Research News* (November 2018).
<https://crln.acrl.org/index.php/crlnews/article/view/17439>.

This page included to accommodate double-sided printing.

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Appendix A: ACRL Student Membership Promotion and Retention Plans

Recruitment and Retention Plan Implementation

Members of the Board and ACRL Budget and Finance Committee provided feedback on the recruitment and retention plan at their joint meeting in February 2018. In addition to the activities outlined in the marketing plan (**Attachment 1**), committee members recommended developing talking points for library directors who are invited to speak with library school students.

Key Achievements, FY18-FY20

- Since FY18, ACRL has profiled 21 new student members on ACRL Insider and Facebook (**Attachment 2**).
- The 2018 ACRL Membership survey included persona research described below which has subsequently informed marketing efforts to students.
- “Start Your Career by Joining ACRL: The Largest Network of College and Research Librarians,” published in September 2018 issue of *C&RL News*.
- “Philanthropic Partnership at the University of Iowa: Providing Complimentary ACRL Membership to LIS Students,” by John P. Culshaw and Mary L. Rettig, published in the November 2018 issue of *C&RL News*.
- ACRL funded 30 student scholarships to attend the ACRL 2019 Conference.
- ACRL hosted a special student reception at the ACRL 2019 Conference in Cleveland which was very well attended as well as a special First-Time Attendee Orientation and offered new ribbon so that student members could self-identify.
- In FY18 ALA Emerging Leaders developed a LibGuide for ACRL student members at <https://acrl.libguides.com/earlycareer> that is being further developed by the ACRL Membership Committee.
- The ACRL Membership Committee has sponsored and archived a series of webcasts for students in FY19 and FY20 including:
 - “So You Want to be an Academic Librarian” (Feb. 2019) at https://www.youtube.com/watch?v=3M5T76jtB2Q&feature=emb_title
 - “An Introduction to Academic Librarianship” (Oct. 2019) at https://youtu.be/4k6zUfH_b74.
 - “Making Yourself Marketable for Academic Library Positions” (Nov. 2019) at <https://www.youtube.com/watch?v=jMvbWGRAfko>.
 - “Get Involved: Everything You Need to Know About Volunteering for an ACRL Committee” (Dec. 2019) at https://youtu.be/_5WBn6NdNMg.

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- Later in spring 2020, they will offer two additional webcasts based on chapters in *The Future Academic Librarian's Toolkit* published by ACRL in summer 2018.
- Plans are underway to automate a special welcome message to new ACRL student members.

Persona Research

The data analysis based on the 2018 ACRL membership survey and interviews yielded 16 distinct membership personas, including one for students. The student persona describes the work setting, positions, age, challenges and issues, attitudes, membership drivers, competitors, value proposition, and more. Two percent (92) ACRL student members responded to the 2018 survey.

Marketing messages developed for the student persona were derived from responses to the 2018 ACRL membership survey conducted in May 2018. The survey response rate was 33% with a margin of error of +/- 5% at the 95% confidence level meaning that if the survey were conducted over and over, 95 times out of 100, one would obtain results within +/-1.6% of the results garnered in the survey. The marketing messages developed for these groups will inform the marketing plans described below

FY18-19 Student Recruitment Plans

Attachments 1 and 3 are the ACRL student marketing plans for promotion, recruitment, and retention including a timeline to show the sequencing of the various activities. Work will begin after Annual Conference to the various strategies designed to recruit new student members, retain existing members, and establish an on-going promotion cycle designed to highlight and underscore ACRL's support for the future of the profession.

Attachment 1

FY18-19 ACRL Recruitment and Retention Plan for Student Members
Updated June 2018

ACRL seeks to increase student membership by to 700 which is an 11.6% increase over FY17. To reach this goal, ACRL staff will undertake the following activities:

Monthly Sending customized automated renewal reminders to current student members who are lapsing in their final month of membership. Student members also receive a reminder as a cover wrap on their last issue of *C&RL News*.

Track and analyze renewal rates for FY17 student members.

January 2018

Each week in January a new FY18 ACRL student member were profiled. See **Attachment 2** for profiles and marketing messaged on Facebook.

Research and purchase list of library school student email addresses. *Note: Quotes have been obtained but purchase of list deferred to July 2108 to incorporate value propositions and market messages from student persona research.*

Consult with ACRL Membership Committee about hosting a special recorded webcast for student members before June 2018. *Note: The Membership Committee is willing to consider this as part of their FY19 work plan and it will be discussed in July 2018.*

February 2018

Send special promotion message to library school students who are not ALA or ACRL members. Promotion will incorporate value and satisfaction data from ACRL membership student member research. In addition to emailing students individually, promotional messaging will be sent to ALA student chapters. *Note: deferred messaging until persona research is completed in June 2018.*

ACRL associate director will meet with library school representatives at the ALA Midwinter Conference to discuss more effective opportunities to promote ACRL membership. *Note: this activity has been shifted to the ALA Annual Conference where a number of iSchools will be exhibiting including the Emporia State University School of Information Science and Management, Rutgers School of Information, Simmons School of Library and Information Science, St. Catherine University, St. John University, Syracuse School of Information Studies, UCLA Information Studies Department, UNC Greensboro Library and Information Studies, University of Illinois School of Information, University of North Texas Department of Information, University of Southern California MMLIS Online Program, University of Southern Mississippi School of Library and Information Science, University of Washington Information School, and University of Wisconsin-Milwaukee School of Information Studies.*

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- March 2018** ACRL 2018 Membership Survey will launch, and all new student members will be encouraged to participate so that ACRL can develop a student persona that can be used for more nuanced messaging and promotion (within ALA Connect). **Completed.**
- April 2018** New student members will be encouraged to login to the new ALA Connect and complete their profile so that they can see an immediate network of student members within their city, state, etc. Depending on how ALA Connect is implemented, ACRL may have the additional ability to invite students to take a brief survey which will customize their ALA Connect space based on their persona. **Note: ALA Connect launched on May 10, 2018, so this messaging will be deferred until later this summer. Any new survey will need to reflect ALA's forthcoming GDPR policies.**
- May 2018** Revise messaging and shift media channels (if necessary) considering ACRL membership survey research on student personas and corresponding value proposition. **Note: postponed to July 2018 to incorporate persona research.**
- June 2018** ACRL associate director will meet with library school representatives at the ALA Annual Conference to discuss more effective opportunities to promote ACRL membership.
- Send third promotion message to library school students who are not ALA or ACRL members.
- C&RL News article on value of student membership (June/July issue). **Note: to be schedule in FY19 to incorporate membership research.**
- Will visit library/iSchool booths and tables in New Orleans exhibit hall to explore ways to partner/communicate ACRL student membership. Exhibitors include Emporia State University School of Information Science and Management, Rutgers School of Information, Simmons School of Library and Information Science, St. Catherine University, St. John University, Syracuse School of Information Studies, UCLA Information Studies Department, UNC Greensboro Library and Information Studies, University of Illinois School of Information, University of North Texas Department of Information, University of Southern California MMLIS Online Program, University of Southern Mississippi School of Library and Information Science, University of Washington Information School, and University of Wisconsin-Milwaukee School of Information Studies.*
- July 2018** Purchase list of library school student email addresses.
- Send special promotion message to library school students who are not ALA or ACRL members. Promotion will incorporate value and satisfaction data from ACRL membership student member research. In addition to emailing students individually, promotional messaging will be sent to ALA student chapters.
- Discuss the creation of a series of recorded webcasts for student members as part of the ALA Membership Committee FY19 work plan. This could be a joint project with the

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ACRL New Members Discussion Group and/or a project for the 2019 Emerging Leaders.

- August 2018** New student members will be encouraged to login to the new ALA Connect and complete their profile so that they can see an immediate network of student members within their city, state, etc.
- Sept. 2018** ACRL Insider post/Facebook message encouraging student members to apply for ACRL 2019 Conference scholarship by the November deadline.
Send second promotion message to library school students who are not ALA or ACRL members.

The cycle for FY18 will be continued through the remaining years of the membership pilot.

Attachment 2

ACRL Facebook Promotion: New ACRL Student Members (January 2018)

**Association of College & Research Libraries**

Published by  Sophie Skinner [?] · January 29 · 


Get to know student member Daria Hafner of Simmons College!



ACRL.ALA.ORG

Member of the Week: Daria Hafner

Editor's Note: For the month of January, we're profiling student members of ACRL. For a limited time, ACRL membership dues for students are just \$5. Daria Hafner is an MLS student at Simmons

 709 people reached

Boost Post


**Association of College & Research Libraries**

Published by Chase Ollis [?] · January 24 · 

Tell all your friends! For a limited time, ACRL student membership is only \$5.



Students!
Join ACRL today for
\$5

 2,954 people reached

Boost Post

ACRL MW20 B&F Doc 12.2
(Also ACRL MW20 Doc 17.2)

 **Association of College & Research Libraries** ...

Published by  Sophie Skinner [?] · January 23 · 

Get to know student member Mara Lasky of New York University and Long Island University!




ACRL.ALA.ORG

Member of the Week: Mara Lasky

Editor's Note: For the month of January, we're profiling student members o...

 746 people reached Boost Post

 **Association of College & Research Libraries** ...

Published by  Sophie Skinner [?] · January 16 · 

Get to know student member Hadeer Elsbai of New York University!



ACRL.ALA.ORG

Member of the Week: Hadeer Elsbai

Editor's Note: For the month of January, we're profiling student members o...

 792 people reached Boost Post

ACRL MW20 B&F Doc 12.2
(Also ACRL MW20 Doc 17.2)




 **Association of College & Research Libraries** ...
Published by  Sophie Skinner [?] · January 9 · 

Get to know student member Savannah L. Sessions of the University of Washington!




ACRL.ALA.ORG
Member of the Week: Savannah L. Sessions
Editor's Note: For the month of January, we're profiling student members o...


 863 people reached Boost Post

 **Association of College & Research Libraries** ...
Published by  Sophie Skinner [?] · January 3 · 

Get to know ACRL's student members this month on Insider! For the month of January, the ACRL Member of the Week series will profile student members like Billy S. Augustine of the University of British Columbia.



ACRL.ALA.ORG
Member of the Week: Billy S. Augustine | ACRL Insider
Editor's Note: For the month of January, we're profiling student members o...

 846 people reached Boost Post

Attachment 3

FY19 ACRL Recruitment and Retention Plan for Student Members

In FY19 ACRL seeks to increase student membership to 1,000 which is an 62.7% increase over FY17. To reach this goal, ACRL staff will undertake the following activities, some of which are one-time design projects or consultations that will enable ACRL to operationalize a regular promotion and recruitment schedule:

Monthly Send customized automated renewal reminders to current student members who are lapsing in their final month of membership. Student members also receive a reminder as a cover wrap on their last issue of *C&RL News*.

Track and analyze first- and second-year renewal rates for FY18 and FY19 student members.

Send special promotion messages to ALA student chapters utilizing persona research geared to their interest in finding a job/making a job change, expanding their network, and professional development.

New student members will be encouraged to login to the new ALA Connect and complete their profile so that they can create an immediate network of student members within their city, state, etc.

July – August As the ACRL Membership Committee and the ACRL Section Membership Committee develop action plans for FY19, explore their interest in hosting a series of webcasts for student members to be offered in early December 2018 through June 2019 and developing an aggressive communication plan to market the ACRL 2019 Conference buddy program as well as special letters for section student members who are new and renewing.

Develop print pieces based on persona research for distribution to library school representatives at the ALA Midwinter and Annual Conferences as well as the ACRL 2019 Conference by August 31, 2019.

Develop a calendar of promotional messages to be sent to the ALA Student Chapter discussion list, ACRL Insider, and Facebook, and ALA outlets (discussed below). For example, in September, student members will be encouraged to apply for ACRL 2019 Conference scholarship by the November deadline.

Schedule publication of a *C&RL News* article on value of student membership in FY19.

Identify faculty champions to talk about ACRL at library/iSchools. Contact faculty teaching general courses on administration which is where students typically are

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encouraged to join professional associations and offer to provide print materials and talking points for courses.

Meet with Ron Jankowski, ALA membership director, and Michael Dowling, director, ALA Chapter Relations Office, to explore opportunities to promote ACRL student membership, including *AL Student Direct* (quarterly student member newsletter). Also, meet with the ALA ODLOS staff to explore promotion opportunities to ALA Spectrum Scholars. ACRL has been providing complimentary memberships and mentorship opportunities to Spectrum Scholars for many years.

Work with John Culshaw to develop talking points for library directors interested in locating donors to underwrite ALA/ACRL student memberships.

- | | |
|---------------------|---|
| September | ACRL 2019 Conference scholarship application opportunities and deadlines will be promoted to students via the ALA student chapter discussion list, ACRL Update, ACRL Insider, and Facebook. |
| October | Promote 2019 ACRL Conference scholarship opportunities to library school students at Kent State University (OH), Indiana University, Indiana University Purdue University – Indianapolis, University of Pittsburgh, Clarion University of Pennsylvania, and the University of Illinois at Urbana-Champaign, and Dominican University. <i>Note: library school students do not need to be ACRL members to be eligible to apply for scholarships.</i> |
| November | November 2018 is the first month in FY19 with five weeks. Each week in November a new FY18 or FY19 ACRL student member will be profiled. |
| December | <i>First ACRL Membership Committee webcast for student members, pending discussion and approval by ACRL Membership Committee. Could be targeted to students attending iSchool in Seattle in advance of 2019 ALA Midwinter Meeting.</i> |
| January 2019 | Promotional print materials will be delivered to library school booths and tables at the ALA Midwinter Conference. |
| February '19 | <i>Second ACRL Membership Committee webcast for student members, pending discussion and approval by ACRL Membership Committee.</i> |
| March 2019 | Attend UIUC and Dominican student job and association fairs. These are annual events for students to network and meet with members of various library associations in the greater Chicagoland area. |
| April 2019 | Conduct student focus group at ACRL 2019 Conference. |
| June 2019 | <i>Third ACRL Membership Committee webcast for student members, pending discussion and approval by ACRL Membership Committee.</i> |

ACRL MW20 B&F Doc 12.2
(Also ACRL MW20 Doc 17.2)

Report results of marketing efforts on student membership.
The cycle for FY19 will be continued through the remaining years of the membership pilot.

This page included to accommodate double-sided printing.

Forward Together
Recommendations for a reimagined
American Library Association governance model
 October 2019

A Note from SCOE

We heard you. Members want an effective, nimble, inclusive, member-driven American Library Association. Maintaining the status quo with our 100-year-old governance structure will not propel ALA as the leading library association that members demand. In order for libraries and librarianship to thrive in the future, we invite members to move ALA *Forward Together*.

Relying on input from thousands of members and data about ALA membership trends and finances, the Steering Committee on Organizational Effectiveness (SCOE) worked since 2018 to develop and refine a package of recommendations to ALA members. *Forward Together* aligns with the streams of change already underway within ALA related to finances, real estate holdings, technology and staffing.

Forward Together proposes a package of interrelated recommendations which are necessarily complex because ALA is large and complex. We recommend changes to the board and committees for more direct election and input by members. *Forward Together* streamlines ways for members to get involved, participate, and influence ALA.

The financial realities and advocacy needs faced by libraries demands ALA members to be bold. Share the excitement in moving ALA *Forward Together*. We invite you to review the attached document that details the input and refinement process, background information, rationale for recommendations, and some of the most important data reviewed related to membership trends and dues, ALA finances, and streams of change.

Forward Together was presented to the ALA Executive Board at their Fall Meeting in October. Recognizing the multiple streams of change occurring in the association right now, the Executive Board decided to move forward with the next phase of *Forward Together* including a transition of the work from SCOE to a new member group, extending the timeline of voting on recommendations by members. The details of this transition, timeline, and move to the next phase are still being developed and we hope to share more information with you all closer to Midwinter. The new, extended timeline will allow for ongoing, continuous changes to our governance model and *Forward Together*, modeling the iterative, 12-month process with checks and balances to increase member participation in not only *Forward Together* but also in our association. The following report is presented as it was to the Executive Board.

We invite you to review the current iteration of the recommendations, provide feedback, and continue in the drive towards a stronger ALA together.

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Executive Summary

Forward Together imagines a vibrant and effective American Library Association that supports libraries and library workers. Relying on input from thousands of members and data about ALA membership and finances, the Steering Committee on Organizational Effectiveness has worked since early 2018 to develop and refine a package of recommendations with members. *Forward Together* aligns with the streams of change already underway within ALA and propels them into a future thinking organization. *Forward Together* proposes this once-in-a-generation opportunity to modernize ALA's governance structure through evidence-based recommendations for improved member engagement and effective governance. These recommendations will help lower barriers to member engagement, increase individual member impact, and widen the pool of potential leaders, creating a stronger association overall.

Board of Directors

The Board of Directors and will be directly elected by members with five appointed positions to fill in gaps of diversity left by the election process. The board envisioned here has reset expectations, is accountable directly to the membership, and will receive critical, ongoing input from general members and assemblies of leaders on an ongoing basis.

6 Standing Committees of the Board of Directors

The proposed ALA Standing Committees of the Board of Directors are: Finance and Audit; Nominating; Leadership Development; Association Policy; Public Policy and Advocacy; and Social Justice.

ALA Members will directly elect two-thirds of the member leaders on these committees and the Board of Directors will work with the Nominating and Leadership Development Committees to appoint one-third of the member leaders to ensure the skills, experiences, and diversity to fill in gaps of skills, knowledge, and diversity left by the election process. Many of the functions of the current 187 member Council will occur within these six standing committees comprised of 90 members, as well as the below Leadership Assemblies comprised of over 100 members.

Leadership Assemblies

The Division, Round Table, Chapter, and Affiliate Leadership Assemblies will directly participate in ALA's governance and influence the Board of Directors. The four assemblies will facilitate information sharing, partnership building, and networking within and between assembly participants. The functions of leadership assemblies build upon the strengths of current groups like ALA Council, the Chapter Leaders Forum, and the Round Table Coordinating Assembly by maintaining a place for discussion and influence while opening participation to more members and creating a direct path to recommending and influencing change.

Member Engagement Opportunities

Communities of Interest, Working Groups, and Advisory Groups all serve as avenues for meaningful and influential engagement in ALA. Each opportunity provides a different member experience and engagement level, meeting members with the type of engagement and participation level they desire.

Divisions

Forward Together imagines divisions that collaborate with each other and with the rest of the association to build on the enriching experience members have in their division home as well as the expertise division members hold. A direct line of influence to the Board of Directors will exist through the Division Leadership Assembly. Additional recommendations include:

- A regular review of each division in consultation with the ALA executive director. Potential mergers within the divisions may occur, including one merger already being discussed between LLAMA, ALCTS, and LITA to create one new proposed division, CORE: Leadership, Infrastructure, Futures.
- A review of the “Operating Agreement” in relationship to the *Forward Together*.
- Work with the Membership Office and Membership Committee to align dues and dues structures across ALA and divisions.
- Align member engagement structures in the divisions and throughout ALA. Divisions may have advisory groups, working groups, communities of interest, and sections.

Round Tables

Forward Together imagines round tables that collaborate with each other and the rest of the association to build on the enriching experience members have as well as the expertise of their round table. Round tables will be encouraged to recommend advisory groups and working groups to the Board of Directors to bring action and influence around important issues. They will have a direct line of communication and influence with the board through the Round Table Leadership Assembly and will be looked to for their expertise and advice around issues important to them. A number of recommendations have been made for round tables to enable focus on mission, programming, and member driven aspects, including:

- Replace individual round table bylaws and create a shared policies and procedures document. This will identify the relationship and fiscal responsibility of round tables with members, clarifying the symbiotic relationship between round tables and all of ALA.
- Work with the Membership Office and Membership Committee to align dues and dues structures across ALA and round tables.
- Increase the minimum number of dues-paying members needed to create a round table to one percent of ALA’s membership unless identified as a strategic priority by the Board of Directors to ensure the necessary volunteer and staff support needed.

Members seek a modern ALA that is the voice for libraries and librarianship into the future. The financial realities and advocacy needs faced by libraries today demands ALA members to be bold as we move the association forward. The following report details the input and refinement process, background information, recommendations, rationale, and some of the most important data reviewed related to membership trends and dues, ALA finances, and streams of change. There is excitement in moving ALA forward together with and for our members.

Introduction

For decades, library leaders and members have recognized that the American Library Association (ALA) needs change. A change which has become more urgent following the 2008 recession as ALA membership declines and resources become stretched thin. Past members of the association often did not renew their membership because of feelings of disconnectedness and an inability to find a home within ALA. Most of these past members let their memberships lapse after only three years, indicating ALA is not meeting the needs of its newest library advocates and workers and is not relevant to those who are further along in their careers. Members join ALA because they see the association as a strong library advocate, a place for professional development, and an opportunity to connect with other passionate members, values that are a strength of the association. What newer members need in addition to these things to stay members and to continue finding the value in ALA membership is to also be part of an association that is a leader in the field, is mission driven, is inclusive, is responsive to the issues of the profession, and is proactive in advocating for libraries.

The structural changes that our association has struggled with over the last few decades and the resulting complexity has created an organization that is large, complicated, and difficult to change. ALA now has a once-in-a-lifetime opportunity to realign our association for the world we live in today. This opportunity includes an examination of how priorities are established for the association, how members identify the most significant challenges facing them, and how the efficiency of that work can be improved. Past efforts have resulted in tweaks, but to move ALA forward, a large, comprehensive evaluation of the most effective methods of member engagement and prioritization needs to take place.

Building Momentum for Change

The only way that an organization like ALA can successfully move forward is through a member-driven and member-led process that relies on broad input and ideas, incorporation of those input and ideas, and member-driven action. Following the footsteps of many other large associations that have recently engaged in this type of review in response to the economic and societal changes around us, ALA 2017–18 President Jim Neal, in his November/December 2017 *American Libraries* President's Column, expressed a call to action to review our association's current structure. He wrote that this process of review must embrace our core values and focus on member engagement. He prompted readers to think about the complexity of the organization and how we might evolve for the future. With this as a stage, and with the recognition that this type of review needs to occur on a regular basis, the process toward *Forward Together*, the report of the Steering Committee on Organizational Effectiveness (SCOE), began to take shape.

Answering President Neal's call to action in fall 2017, the ALA Executive Board authorized the predecessor to SCOE, an exploratory subcommittee focusing on the concept of organizational effectiveness and governance review. Then board members Andrew K. Pace, Lessa

Kanani'opua Pelayo-Lozada and Patricia "Patty" M. Wong conducted research, compiled information from past surveys and focus groups, and explored previous organizational effectiveness and reorganization efforts. In addition to this research, the subcommittee held several feedback sessions at the 2018 ALA Midwinter Meeting. The subcommittee report, presented to Council at the 2018 ALA Annual Conference (and included as appendix c) concluded that members find ALA extremely complex and difficult to navigate, contributing to a decline in ALA membership and overall support for the association and its work.

At the same time, other important changes occurred in the association. The Membership Office worked with consultants from Avenue M to study ALA membership trends (see appendix D), and the Executive Board authorized an investment budget for the association, prioritizing and investing extra money into areas of need. The investment budget focused on five main "streams of change": information technology investment, Development Office investment, real estate exploration, Midwinter Restructuring, and Organizational Effectiveness. This investment budget was another signal that the association has large changes that need to be made in order to meet its mission and engage as many members as possible while remaining true to its core values.

These reports, investments, and proposed changes are all intertwined and rest on a cohesive, unified, forward-thinking association working toward the same goal. For one area to be successful, the others must also be successful. These changes and these needs led to the creation of SCOE, a group of twenty-three passionate members and staff from across the association who were tasked with conducting a comprehensive review and study of ALA's governance, member participation, and legal structures and systems, with the goal of proposing changes that will revitalize its success, strength, and agility as a modern association for a modern profession.

The Committee

SCOE was appointed in June 2018 by then ALA President Jim Neal with support of the Executive Board and the next two ALA Presidents, 2018–19 ALA President Loida Garcia Febo and 2019–20 ALA President Wanda K. Brown, also a SCOE member. Appointments were made to solicit a wide variety of distinct perspectives, disciplines, library types, and ALA experiences. An intentionally large committee to incorporate as many varied intersections and perspectives as possible, SCOE used this strength to seek inclusion of and solicit input from all members into the recommendations, not just themselves or people who think like them.

Executive Board Member Lessa Kanani'opua Pelayo-Lozada serves as the SCOE chair and ALA Executive Board liaison. A full roster of the committee can be found on the [ALA website](#) and is listed below:

- Lessa Kanani'opua Pelayo-Lozada, Chair (Palos Verdes Library District)
- Wanda K. Brown (Winston-Salem State University)
- Emily Daly (Duke University)

- Emmanuel Faulkner Sr. (Baltimore City Public Schools)
- Kenny Garcia (California State University, Monterey Bay)
- Mandi Goodsett (Cleveland State University)
- Terri Grief (Retired, McCracken County High School, Instructor for Murray State University)
- Alexia Hudson-Ward (Oberlin College)
- Ben Hunter (University of Idaho)
- Steve Laird (Infogroup)
- Jack Martin (Providence Public Library)
- Alanna Aiko Moore (University of California San Diego)
- Jim Neal (Columbia University, emeritus)
- Lucinda Nord (Indiana Library Federation)
- Vailey Oehlke (Multnomah County Library)
- Andrew Pace (OCLC)
- Juan Rivera (A. Phillip Randolph Campus High School)
- Karen G. Schneider (Sonoma State University)
- Felton Thomas (Cleveland Public Library)
- Kerry Ward (ALA/Library Leadership & Management Association)
- Nora Wiltse (Chicago Public Schools)
- Steven D. Yates (University of Alabama)
- Shali Zhang (Auburn University)

ALA Staff Liaisons are Mary Ghikas and Raymond Garcia. Jim Meffert and Paul Meyer of Tecker International Consulting have provided guidance and support to the committee.

In addition to SCOE, a Fiscal Analysis Working Group was created to begin identifying the financial implications of the preliminary recommendations. This working group was chaired by ALA Immediate Past Treasurer Susan Hildreth, and more information on the Working Group and its work is in appendix A.

Creating the Recommendations

Member participation and engagement was critical to developing *Forward Together*. The process for creating the recommendations included broad input from members across the association and represents a collaborative and iterative process that drew from knowledge, evidence, and feedback. Transparency was valued in communication and input which occurred through several avenues, including:

- eight in-person public input sessions;
- seven virtual webinars and feedback sessions;
- eleven ALA staff focus groups;
- meetings with more than 40 different groups across ALA, including Council, divisions, round tables, and committees; and
- the “Organizational Effectiveness (SCOE) Discussion Forum,” a public space on [ALA Connect](#) for members to share their thoughts, questions, and concerns, with 378 members and growing.

Between these channels of communication, SCOE has reached thousands of ALA members: new, longstanding, past, and prospective, all of which have helped to inform and transform ideas and recommendations over the last year.

SCOE met in person for an initial two-day Design Summit in October 2018 in Itasca, Illinois. A change to ALA's current structure was not a foregone conclusion. The committee first considered a "no change" recommendation, but as its work progressed and member input was received it became clear that change was needed and members had many great ideas for ways to improve the work of the association. During the Design Summit, SCOE reviewed input from past discussions, including conversations within the library community over the last six years, kitchen-table conversations, membership surveys, interviews with stakeholders, and reports from previous efforts at organizational change within ALA. The committee also reviewed best practices for organizational change and models from other large membership associations. It was clear from those discussions, from studying other associations, and from past efforts to refine the decision-making structure of ALA, that the current ALA structure needs to change. The current structure has multiple, repetitive steps to joining, offers few opportunities for members to engage directly in helping the association prioritize issues affecting them, and is not reflective of the kind of community engagement we value in our libraries today.

Particular consideration was given to the need to infuse the values of equity, diversity and inclusion (EDI) into ALA's core. SCOE heard and recognized that many people who are underrepresented in the association feel disillusioned and excluded from ALA's current structure and are unable to see a path toward leadership, professional development, and moving the association forward. To address these issues, the committee took a close look at the institutional and structural barriers to participation and influence including cost, ability to travel, institutional support, oppression and marginalization of groups, and political differences. The recommendations seek to make an association that creates an equitable playing field, supports its members in their endeavors, and creates spaces for underrepresented people to gain desired support and experiences in professional development and focused, intentional leadership paths.

From the Design Summit, several ideas the committee wanted to test were brought to members at the 2019 Midwinter Meeting for in-person input sessions. Other opportunities for feedback were offered after Midwinter through virtual input sessions, online feedback forms, and email. Video-conferencing technology made it possible to host virtual opportunities, allowing SCOE to model and test their recommendations in real time. By using technology to gather feedback and input, SCOE explored the ways proposed recommendations could help create an association by and for all its members, where and when they can engage.

SCOE met again for two days in May 2019 at ALA headquarters in Chicago to incorporate member feedback into the original ideas and create preliminary recommendations. These preliminary recommendations were brought to members for feedback in June and July 2019 via in-person and virtual feedback sessions, as well as email and the ALA Connect discussion group. SCOE convened for a third face-to-face meeting for two days in September 2019 to

integrate the feedback gathered over the summer and create the recommendations provided in this report.

All SCOE meetings and public in-person input sessions included facilitators Jim Meffert and Paul Meyer from Tecker International. Additional ALA staff were brought into some of these meetings for their unique perspectives: Miguel Figueroa, director of the Center for the Future of Libraries; Jody Gray, director of the Office for Diversity, Literacy, and Outreach Services; and Stephanie Hlywak, director of the Communications & Marketing Office. In addition to in-person meetings, the committee held many virtual meetings and discussions via email and ALA Connect.

Members of the committee hope that ALA members and staff recognize this effort as a once-in-a-lifetime opportunity to move our association forward together and that we all need to look at ALA as a whole, not just our individual pieces. The committee members did not always agree with each other at every step throughout the process, but there was an understanding that consensus would lead to broad inclusion and increased benefits for members. Members want ALA to become a model for other associations to follow. Members want ALA to become an association that infuses equity, diversity and inclusion into every action. Members want ALA to become an association that will allow for stronger member participation and influence in an organization that supports libraries and library workers in a society and culture that was almost unimaginable when the current structure was developed. Member's aspiration and goals for ALA are the lens through which *Forward Together* was created.

The Recommendations

In the spirit of a once-in-a-lifetime opportunity, SCOE members took time and care in the creation of recommendations that build upon more than a century of work by passionate member leaders. The committee sought to be as brave in its recommendations and think as aspirationally for the association as its founders did, with the understanding that our society and landscape has changed dramatically since the association's inception. This understanding of change was paired with the recognition that ALA's members are still united in its mission: "To provide leadership for the development, promotion, and improvement of library and information services and the profession of librarianship in order to enhance learning and ensure access to information for all."

The recommendations, collectively known as *Forward Together*, are intended to reflect the changes in society and in member expectations. One of the main changes recommended is to provide multiple avenues for year-round engagement by all members rather than just twice a year at Midwinter Meetings and Annual Conferences by a few select members. Another main change recommended is institutionalized intentionality and diversity in our governing bodies and structures and safeguards to protect us against homogeny. The recommendations are so intertwined with one another that it is difficult to pull out one example without affecting another area of the association.

The recommendations are complex because ALA, as currently structured, is incredibly complex. This complexity has made it difficult for members to get involved and find their way and has stifled past efforts to innovate. This complexity also requires us to look at the totality of the recommendations and not just focus on parts we favor, find convenient, or consider questionable. With these recommendations, SCOE hopes to accomplish a vision of a unified association that works towards one mission and supports all facets of its work. The pieces of the association are all of the parts that make us whole, and the facets described below work as one unit to create a strong ALA with increased member participation, member influence, and member engagement.

To guide the outcomes of the project, the following characteristics of a future ALA were developed through member feedback. The ALA of the future must

- enable consistent, strategic, and effective member engagement;
- enable organization-wide planning focused on a common mission and vision for library workers, library supporters, and libraries;
- be financially sustainable;
- enable sustainable, long-term change (including evaluation of progress and more frequent future adjustments);
- allow stakeholders to have confidence in decisions made when they are not in the room;
- deliver high-value support and impact for members;
- pursue environmental sustainability in its activities; and
- center equity, diversity, and inclusion.

With those goals in mind, as informed by ALA's members, *Forward Together* proposes the following recommendations:

Board of Directors

<u>Future Composition of the Board of Directors of the American Library Association:</u>	<u>Current Composition of the Executive Board of the American Library Association:</u>
<p>17 volunteer members and 1 staff member</p> <ul style="list-style-type: none"> • 4 elected by membership: president, president elect, immediate past president, treasurer • 8 elected by membership: at-large members • 5 appointed by the Board for unique skills and perspectives not represented by elected members • 1 staff (executive director, ex-officio, non-voting) <p>Term Length: 3 years, staggered</p> <p>Sub-committees of the Board: Executive and Board Effectiveness (Endowment Trustees discussed in Member Engagement Opportunities)</p>	<p>12 volunteer members and 1 staff member</p> <ul style="list-style-type: none"> • 4 elected by membership: president, president elect, immediate past president, treasurer • 8 elected by Council from current Councilors* • 1 staff (executive director, ex officio, non-voting) <p>Term Length: 3 years, staggered</p> <p>Committees of the Board: Executive, Board Effectiveness, Finance and Audit, Endowment Trustees</p> <p><i>*At-large members of Council are elected by ALA membership. Councilors representing a specific division or round table are elected by their members and Chapter Councilors are elected by their chapter's members.</i></p>

Forward Together envisions a diverse, responsive, and inclusive Board of Directors. Currently only four members of the Executive Board are directly elected by the full membership: the president, president elect, immediate past president, and treasurer. In *Forward Together*, the majority of board members, twelve, will be directly elected by the membership, and an additional five positions will be appointed by the Board of Directors with the help of the Nominating Committee and Leadership Development Committee. These appointments will be made to ensure a diverse and inclusive board that incorporates skills, library types, and backgrounds not represented by elected members. The Board of Directors will continue to receive funding from the association for Board-related activities, including travel to meetings and conferences, reducing economic barriers to participation. Direct election of the majority of Board members places accountability of elected leaders of the association in the hands of the many, rather than the current multi-step process that results in less than 200 members selecting the majority of the Executive Board. The current multi-step process includes the election of eight at-large Executive Board members by and from ALA Council, some of whom were elected by the full membership, some by round table membership, some by division membership, and some by chapter membership. A single governing body with direct accountability to members as is proposed in the Board of Directors will enable Board members to take a larger view of the association rather than represent and promote the interests of one particular area.

Accountability is paramount to the role of the Board of Directors. Members of the Board are accountable to the association's membership, regardless of whether they have been elected or

voted onto the Board. This accountability to members requires Board members to listen to and create action on behalf of members and be able to articulate and explain their actions to members for transparency and trust.

This accountability and trust is also represented in the proposed name change from “Executive Board” to “Board of Directors.” The name change is intended to reset expectations of the Board. The Board of Directors as envisioned here is accountable directly to the membership and will receive critical, ongoing input from general members and assemblies of leaders. Moreover, the name change denotes the Board’s existing and increased accountability for legal, financial, and administrative responsibilities and direction given to the ALA executive director, whom the board is responsible for hiring. The new name also further distinguishes the Board of Directors from the Executive Committee, a five member subgroup of the Board made up of the ALA president, president elect, immediate past president, treasurer, and executive director.

Each Board member, as they do now, will have a direct liaison responsibility with a committee of the Board, leadership assembly, and area of the association (offices, divisions, round tables, etc.). These liaison roles are intended to provide direct input to the Board of Directors, and communication will be regular and timely. Board members will not only report out to their designated groups, they will bring back suggestions, requests, and expertise to inform and influence Board decisions. These two way relationships are intended to not only improve communication between the Board of Directors, member leaders, and members, but also to encourage accountability and allow for larger numbers of members to voice their support or opposition to association policy, legislative issues, and more.

Standing Committees of the Board of Directors

<p><u>Future Standing Committees of the ALA Board of Directors:</u></p> <ul style="list-style-type: none"> ● 6 committees: <ul style="list-style-type: none"> ○ Finance and Audit ○ Nominating ○ Leadership Development ○ Association Policy ○ Public Policy and Advocacy ○ Social Justice ● 15 members per committee: <ul style="list-style-type: none"> ○ 10 elected by ALA members ○ 5 appointed by the Board, one of which is a Board member and acts as the Board liaison to the committee ● 1 ALA staff member each ● Each standing committee will also hold regular in-person and virtual committee membership meetings (except the Nominating Committee). ● Standing committees will work in conjunction with advisory groups, working groups, and communities of practice 	<p><u>Current ALA comparison:</u></p> <ul style="list-style-type: none"> ● There is no direct correlation to current ALA structure. The future standing committees are comparable to: <ul style="list-style-type: none"> ○ some of the Committees of Council such as Policy Monitoring and Committee on Committees; ○ some of the Committees of the Association such as Nominating, Appointments, and Constitution and Bylaws; ○ some of the functions of ALA Council such as policy development. ● The number of members per committee varies as does their member composition. Most committees are appointed by the Committee on Committees or the Appointment Committee, but some Committees of Council such as Policy Monitoring may only be comprised of Councilors. ● 1 Executive Board liaison each ● 1 ALA staff member each
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Six standing committees will accomplish the core functions of the association. These committees will be supported by advisory groups, working groups, and communities of interest, each of which will provide greater opportunities for member participation than the current structure. These standing committees will also work closely with divisions and round tables to seek recommendations, input, and expertise from their areas.

To have broad member input and increase democratic participation from the few to the many, committees will also hold membership meetings focused around their charge. The membership meetings will be both in-person and virtual, providing opportunities for all interested ALA members to supply input, feedback, and recommendations to the committee for consideration. These focused membership meetings will be in addition to regular general membership meetings which will be held in-person and virtually to give a view of the entire association. Only

the Nominating Committee will not hold membership meetings because of the confidential nature of its work. To promote transparency, the committee will put out open calls for nominations from members and may hold open online meetings to share their process.

The members of all standing committees will be selected by a hybrid process just as the Board of Directors. Out of the fifteen members of each committee, ten members will be directly elected by members and five members will be appointed by the Board of Directors. Appointments will ensure a diverse and inclusive board that includes perspectives, skills, library types, and backgrounds not represented by elected members. The process for appointing and identifying potential members will include working with the ALA Leadership Committee, ALA staff, and other entities of the organization that may wish to provide input. One of these appointments will be a Board member who also acts as the committee's liaison. Members will serve two-year staggered terms and may serve up to two non-consecutive terms in their lifetime. Nominating Committee members will serve one-year, once in a lifetime terms. Each committee will also have a committed ALA Staff Member to support their work.

The proposed ALA Standing Committees are:

1. Finance and Audit
2. Nominating
3. Leadership Development
4. Association Policy
5. Public Policy and Advocacy
6. Social Justice

Finance and Audit Committee

The Finance and Audit Committee's charge will include reviewing ALA's proposed budget within the context of the association's strategic plan and strategic priorities, reviewing the financial impact of actions taken by the Board of Directors, and making budget recommendations to the Board of Directors. This committee will also work with the endowment trustees, review financial projections, and perform other fiscal duties as necessary. This committee will be chaired by the ALA treasurer.

Nominating Committee

The Nominating Committee's charge will include nominating the election slate for ALA officers and committees, overseeing the petition process for those members who wish to run as petition candidates for a position, and nominating chairs for the six standing committees of the Board of Directors. Nominations for committee chairs will be given to the Board of Directors for appointment. The Nominating Committee might opt to form sub-committees to help oversee appointments to advisory groups or working groups or to manage the Volunteer Clearinghouse, a new entity described in further detail later in this report under "Additional Recommendations." The Nominating Committee will also identify and nominate members and conveners for advisory groups and working groups. These nominations will be given to the Board of Directors for appointment. The Nominating Committee will work closely with the Leadership Development Committee to identify candidates and will encourage a self-nomination process. This committee

is intended to be highly inclusive and provide more members the opportunity to participate. The Nominating Committee will be chaired by the President-Elect.

Leadership Development Committee

The Leadership Development Committee's charge will be to identify, cultivate, develop, and grow potential member leaders within the association. This committee will focus on ensuring members from underrepresented backgrounds have opportunities to serve within the association and will have strong staff support to ensure continuity and priority. Leadership development programs such as Emerging Leaders and Spectrum Scholars would work closely with this committee. The Leadership Development Committee would also work closely with the Nominating Committee to identify potential candidates. These two committees would also work together to identify potential candidates and member leaders who may need more support and guidance in running successfully for office, chairing a committee, or serving the association in another capacity, and to identify resources and support for these members. The Leadership Development Committee will also recommend and solicit names to and from the Volunteer Clearinghouse. The Leadership and Development Committee will be chaired by the past president.

Association Policy Committee

The Association Policy Committee's charge will focus on issues and topics of internal association governance and policy as related to the work of ALA. This committee will work closely with all facets of the Association to regularly review and ensure best practices and policies that create an equitable, diverse, and inclusive association. This committee will also be charged with identifying and recommending members for honorary membership in the association. The Association Policy Committee will be chaired by an appointed member as recommended by the Nominating Committee.

Public Policy and Advocacy Committee

The Public Policy and Advocacy Committee's charge will include focusing on issues and topics of importance to libraries, especially in the areas of public policy and advocacy. Members will seek input and expertise from librarians across the association, and its actions may include recommendations for the creation of advisory committees, working groups, and communities of practice. The Public Policy and Advocacy Committee will be chaired by an appointed member as recommended by the Nominating Committee.

Social Justice Committee

The Social Justice Committee's charge will focus on issues and topics of importance to libraries and the association in the context of social justice and equity, diversity, and inclusion. Members will seek input and expertise from librarians across the association, and its actions may include recommendations for the creation of advisory groups, working groups, and communities of practice. The Social Justice Committee will be chaired by an appointed member as recommended by the Nominating Committee.

Leadership Assemblies

<u>Future leadership assemblies:</u> <ol style="list-style-type: none"> 1. Chapter Leadership Assembly (50-80 members) 2. Round Table Leadership Assembly (21 members) 3. Division Leadership Assembly (9 members) 4. Affiliates Leadership Assembly (30 members) 	<u>Current leadership assemblies:</u> <p>There is currently no direct correlation for the proposed leadership assemblies, but they seek to be direct, open lines of influence to the Board of Directors. Leadership assemblies maintain the functions and strengths of several existing groups such as ALA Council, the Chapter Leaders Forum and the Round Table Coordinating Assembly.</p>
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Four leadership assemblies with representation from four areas of the association will be convened both in-person and virtually multiples times throughout the year. Leadership assemblies have a hand in ALA's governance and are direct, open lines of influence to the Board of Directors. Members of the leadership assemblies will share information, influence priority setting, and make recommendations to the Board of Directors. Recommendations may include the creation and appointment of working groups or advisory groups or focus on a strategic area. Convenings of the leadership assemblies will be open to all interested ALA members, and agendas will be set and determined by core members.

The four leadership assemblies and their members are identified below. Member numbers are determined as of October 2019 except for the divisions which assumes a successful merger of LLAMA, LITA, and ALCTS into CORE: Leadership, Infrastructure, Futures.

1. *Chapter Leadership Assembly*: Approximately 80 members. All ALA chapters (including of regional chapters), AASL affiliates, and ACRL chapters would have a representative.
2. *Round Table Leadership Assembly*: All 21 round tables would have a representative.
3. *Division Leadership Assembly*: All 9 divisions would have a representative.
4. *Affiliates*: Up to 30 representatives, including all ALA affiliates.

Each leadership assembly will be led by two co-conveners with staggered year terms. These co-conveners are selected by their members and formally appointed by the Board of Directors upon receipt of the recommended appointments. Members will determine the process of appointment or election of the conveners. This may include an election, rotating appointment, or another mechanism. The process for appointment recommendations are intentionally left up to members of the leadership assemblies because each one functions uniquely and their needs and relationships with each other vary. In-person participation would not be required for meetings convened at conferences and members would be able to designate who their representative is for each meeting. Members may select one or a few individuals to represent their interests. Each leadership assembly will have a liaison from the Board of Directors and ALA staff.

The functions of these leadership assemblies build upon the strengths of current groups like ALA Council, the Chapter Leaders Forum, and the Round Table Coordinating Assembly by maintaining a place for discussion and influence, by opening membership to wider representation, and by creating a direct path to recommending change. The groups of each assembly, while directly participating in ALA's governance, also can facilitate information sharing, partnership building, and networking between each other, and, ultimately, between the assemblies themselves. The open nature of these assemblies to be shaped by the groups represented allows for the unique cultures of each to set the agenda and topics for discussion while coming together to strengthen the association.

Member Engagement Opportunities

<u>Future Member Engagement Opportunities:</u>	<u>Current Member Engagement Opportunities:</u>
<ul style="list-style-type: none"> • Communities of Interest • Working Groups • Advisory Groups • Standing Committees of the Board of Directors • Endowment Trustees • Committee on Accreditation* <p>*Name to be changed to reflect unique role within the association upon findings of working group</p>	<ul style="list-style-type: none"> • Standing Committees of the Association • Standing Committees of Council • Task Forces and Working Groups appointed for special projects • Endowment Trustees

The results of the surveys and member input indicated changes in members' vision of ideal participation in the association. Members no longer want long-term appointments with no potential end results. Members want to engage in the association for shorter amounts of time doing work that they are passionate about, they have expertise in, and that influences the association. The member engagement opportunities below are intended to provide a variety of options for members to meaningfully engage with the association, helping them to see value in the work of the association and, ultimately, their membership. In addition to engagement through the Board of Directors, standing committees, membership meetings, and leadership assemblies, communities of interest, working groups, and advisory groups are proposed to give a wide range of engagement opportunities.

Communities of Interest

Communities of interest are ALA Connect communities where members can create conversations around newer areas of interest within the profession and the association. Communities of interest may develop enough conversation to identify a need for the creation of an advisory group or may identify necessary actions to create a working group. These communities will be monitored by the Board of Directors to identify emerging issues, trends, and experts. An ALA staff member will be identified to help members create communities of interest in ALA Connect and troubleshoot technical issues. If a community of interest goes inactive for

two years, their discussions and documentation will be archived in ALA Connect. Some examples of what a community of interest might focus on include virtual reality or STEM.

Working Groups

Working groups are intended to be time-bound, project-based groups whose work results in an end product such as a toolkit, report on best practices, or an update to ALA materials. Examples of working groups include: the Monetary Library Fines Working Group, the Awards and Scholarships Review Working Group, and the Library Bill of Rights Working Group.

The size of working groups will vary with the task and the actions required. Each working group will have a minimum of five members with a recommended total membership of no more than fifteen members and a convener. Appointments will be made by the Board of Directors in collaboration with the Nominating Committee, the Leadership Development Committee, and the group who recommended the working group if applicable. These appointments will seek members with the appropriate skills and background for the work at hand with room for mentoring and growth of newer members. Appointments will be short-term: initially one year or less with the potential for extension if the work requires.

Advisory Groups

Advisory groups will advise the ALA Board of Directors and relevant standing committees on important, timely issues by monitoring the profession and the association. They will be encouraged to propose working groups to the ALA Board of Directors to complete tasks or projects in relationship to the issues they are advising on and monitoring. The number of advisory groups will be flexible and change over time based upon the needs of the profession and the association. This process may look like the following example:

1. The Intellectual Freedom Advisory Group works with the Office for Intellectual Freedom to track a new issue, determine its scope, and gather some details.
2. It is determined that a series of recommendations may need to be made to influence policy and advocacy around a particular area. The Intellectual Freedom Advisory Group then recommends to the Board of Directors the appointment of a working group and the Board of Directors works with the advisory group and the Leadership Development Committee to determine appointments.
3. The working group then becomes accountable to the Board of Directors, who relies upon the Intellectual Freedom Advisory Group for their expertise and skills in determining the course of action regarding the results of the working group.

Examples of possible topics for advisory groups include intellectual freedom, sustainability at conferences, and professional ethics.

Advisory groups comprise of a chair, chair-elect, and past chair with a three-year commitment, one year in each role, to promote institutional knowledge and appropriate preparation for the role of chair. Members of the advisory groups will be nominated by the Nominating Committee and appointed by the Board of Directors for two-year terms. Advisory group members can serve up to two consecutive two-year terms.

Once *Forward Together* is approved by ALA members, a reconstitution phase is proposed to get to the new member engagement structure: All ALA and Council committees will have one year to reconstitute as an advisory group, working group, round table, or community of interest. The reconstitution proposals will be submitted to the Board of Directors and require a rationale and proposed outcomes. Existing committees will be encouraged to review their work as it relates to the work of other existing committees and propose merging or rearticulating their goals and purpose where needed. Committees that do not submit a reconstitution proposal during that time will be sunsetted at the end of the reconstitution period.

Additional Engagement Opportunities

The current ALA Committee on Accreditation plays a unique role within the association and structurally does not fit into the proposed member engagement opportunities in *Forward Together*. Taking into account the unique role and a possible need for restructuring the work of the committee, the Committee on Accreditation will request the establishment of a Committee on Accreditation Working Group by the Executive Board at its Fall 2019 meeting to address issues raised by the committee. This working group will bring an interim report to the Spring 2020 meeting of the Executive Board and the results may be included in the final *Forward Together* recommendations at the 2020 ALA Annual Conference. SCOE recommends that the Committee also change its name to reflect its unique role and scope of work.

The current Endowment Trustees structure and function does not have any recommended changes.

Divisions of the American Library Association

ALA Divisions provide a focal point for the important and unique issues facing different types of libraries and library work in addition to helping members find a natural home in the Association based on the uniqueness of their work place or work type and their expertise.

With this in mind, and considering the unique expertise that each division holds, *Forward Together* encourages the divisions to work together to increase their strengths and lean on each other for support in areas of need. Divisions will have a direct line of communication and influence with the Board of Directors through the Division Leadership Assembly, which will foster communication and collaboration between the divisions and other facets of the association. It is also important to note that because division members are also association members, individuals elected or appointed to: the Board of Directors, standing committees, advisory groups, working groups, or communities of interest, will provide not only their individual perspective, but also their important perspective from membership in a division. It is through this lens that the recommendations for ALA's divisions are the following:

- A regular review of each division in consultation with the ALA executive director.
Potential mergers within the divisions may occur, including one merger already

underway between LLAMA, ALCTS, and LITA to create one new proposed division, CORE: Leadership, Infrastructure, Futures.

- A review of the “Operating Agreement” in relationship to the *Forward Together* recommendations. This review may include but is not limited to a review of bylaws, dues, and dues structures. Within this larger umbrella of the Operating Agreement are several recommendations:
 - Replace individual division bylaws with a shared policies and procedures document. This will help define the relationship and fiscal responsibility of divisions, helping members understand the symbiotic relationship between divisions and the rest of ALA.
 - With assistance from the Membership Office and the Membership Committee, align dues and dues structures across the divisions. This makes the process easier for members to join divisions and helps members understand how dues are spent. It is recommended to explore the rate of \$70 for each division from the preliminary fiscal analysis models. This would have the least fiscal impact overall and is only a recommendation for the Membership Office and Committee to further explore and test this model.
 - Schedule a regular review of the Operating Agreement.
 - A process and timeline for the above recommendations is to be determined in consultation with the divisions and the executive director.
- Align member engagement structures in the divisions and throughout ALA. Divisions may have, but are not required to have: advisory groups, working groups, and communities of interest. Sections can continue to exist in their current form, but it is strongly recommended that each Section consider whether they should instead be reconstituted as an advisory group, working group, or community of interest. Section elections will be administered through an online platform following best practices developed by ALA staff.
- Empower ALA staff to investigate and recommend best practices for efficient elections for divisions for positions such as division president.
- Charge divisions to develop an action plan to implement *Forward Together* recommendations within two years of the approval by members.

Round Tables of the American Library Association

As issue-based and identity-based groups, round tables have provided an important home for members that crosses the many intersections of their lives. The twenty-one round tables are often the home for newer and emerging issues within the association, raising important and unique concerns and focus on different types of library work, experiences of library workers, and experiences of library users. Over the last several years, round tables have experienced increased membership growth and the creation of new round tables, indicating an importance to the association and value to members.

Round tables will be encouraged to recommend advisory groups and working groups to the Board of Directors to help accomplish their work and bring action and influence around

important issues. They will have a direct line of communication and influence with the Board of Directors through the Round Table Leadership Assembly and will be looked to for their expertise and advice around issues important to them. An important note of the Round Table Leadership Assembly is the inclusion of all round tables, regardless of membership size, to have full participation in the assembly.

Efficiency recommendations are provided below to help the round tables focus on the important work of their members. By freeing up ALA staff time from administrative work, staff can help members accomplish their goals for the round table and focus more attention on mission-based tasks. The Round Table Effectiveness Committee, a collaborative effort of several round tables, will begin work in November to determine best and efficient practices for round tables.

These recommendations, some of which are already being discussed by the Round Table Effectiveness Committee identified above include the following:

- Post all future documents in ALA Connect to help share institutional knowledge and give member access to as much information as possible. In addition to improving efficiency, this will help members identify what a round table is about and what they do, making it clear how a new member can participate.
- Administer all necessary elections through ALA Connect.
- Replace individual round table bylaws and create a shared policies and procedures document. This will help identify the relationship and fiscal responsibility of round tables with members and leaders, helping them understand the symbiotic relationship between round tables and all of ALA.
- Work with the Membership Office and Membership Committee to align dues and dues structures across ALA so that discounted rate opportunities for special categories are consistent across the association. It is recommended to explore the rate of \$20 for each round table from the preliminary fiscal analysis models. This would have the least fiscal impact overall and is only a recommendation for the Membership Office and Committee to further explore and test this model.
- Increase the minimum number of dues-paying members needed to create a round table to one percent of ALA's membership unless identified as a strategic priority by the Board of Directors. Membership numbers will be revisited and averaged over a period of three years. Current round tables will be able to remain intact for the first three years to provide them the opportunity to grow their membership. This will provide round tables with more fiscal stability and the resources to accomplish their mission-driven goals.

Additional Recommendations

The charge of SCOE was to focus on large, structural change of the association. While the primary focus of this report is on organizational effectiveness and governance there are a few recommendations that have no large structural home:

- ALA's governance structure and organizational effectiveness should be subject to regular, institutionalized review to make incremental change rather than rely upon a large reorganization as is recommended in *Forward Together*.
- A robust virtual member orientation should be established and conducted by the Membership Office and Membership Committee to welcome new members into the

whole organization, explain engagement opportunities, and provide a refresher for current members.

- A clearinghouse of volunteers should be created. Volunteer forms should be accepted on an ongoing basis and solicited when new advisory groups and working groups are formed. The form should identify volunteer interests, skills, expertise, and passions and would be used by all facets of the organization to determine potential volunteers.
- Upon acceptance and approval of *Forward Together* by ALA members, an Implementation Working Group should be established and appointed to identify timelines and tasks necessary to complete the work of the recommendations. Timelines provided in the recommendations of this report are subject to modification by the Implementation Working Group. The Committee anticipates implementation will take several years.

Member Process: How It All Works Together

Forward Together envisions a cohesive structure which allows many different opportunities for members to participate, engage, and bring forth issues for prioritization by the association. The following examples of the current process for members and the future process for members demonstrate the nimble, responsive nature of *Forward Together*.

Getting Involved as a New Member

Feedback and survey data indicate that many ALA members feel disengaged from the association, in part due to the complexity of ALA's structure. According to the Avenue M membership study, most ALA members are members for three years or less. With this in mind, today, the process for getting involved as a new member might look something like this:

- New member joins ALA and adds on divisions and round tables that sound interesting or align with professional/interest goals
- New member may (or may not) receive a welcome email from each group with varying degrees of information about the group and how to get involved
- New member feels overwhelmed by options to participate and different modes of operation. New member never moves past paying membership dues, and never finds the wealth of value or resources in the association
- OR, member fills out a volunteer form and is placed on a committee that has no clear goals or projects and loses interest in participation; sometimes never hears a response
- OR, member has no institutional support and cannot attend conferences or committee meetings, losing out on member engagement opportunities.
- OR, member has an idea for improving the association but has no clear sense for how to communicate it, preventing the association from benefiting from our newest members' innovative ideas.

Imagine the process in *Forward Together*:

- New member joins ALA and adds on divisions and round tables that sound interesting or align with professional goals

- New member receives a welcome email outlining groups joined and listservs added to, with an invitation to a virtual orientation to learn more about getting involved in ALA as well as to fill out a volunteer form if they are ready
- New member attends the orientation and is invited to participate in areas of interest and projects of interest based upon their volunteer form indications, leading to a fulfilling and engaging experience.
- Participation is offered through a variety of in-person and online channels to expand participation beyond those who can afford the expense of conference participation.

The Passionate Member Experience

The Avenue M membership survey reported that, while most members of ALA were “satisfied” with their membership, the members who were “Very Satisfied” were those who were long-term, engaged, and passionate ALA members. “Very Satisfied” is the type of member *Forward Together* seeks the majority of ALA members to be. With this in mind, today, the process for engaging the passionate member might look something like:

- Member leader identifies member who attends ALA conferences and attends division or round table meetings they also attend
- Member is encouraged to get more involved by joining a committee or running for a round table or division role.
- OR member is encouraged to run for ALA Council. If the member is successful, they become part of an approximately 190-person policy-making body that requires formal processes that are highly formal and challenging to learn. Most new Council members limit their participation during their three years to voting on resolutions crafted by a handful of seasoned peers.

These options assume that the member has the resources and support to attend face-to-face meetings for several consecutive years and is satisfied with a low level of participation (meeting twice a year) extended over a long period of time (one to three years). A member with a specific passion or goal must “work their way up,” regardless of their expertise or the timeliness of their issue. Members with finite resources for travel have to be willing to dedicate those resources to ALA participation. As a result, the vast majority of ALA members do not participate or engage in the work of the association.

Imagine the process in *Forward Together*:

- A member joins ALA and upon receiving their welcome email, decides to attend a virtual assembly or division or round table meeting. There are enough meetings year-round that the member can “jump on board” at any point, at no additional cost, rather than waiting to attend a face-to-face meeting
- The member hears a conversation specific to their identity, affinity, or professional interest. The meeting is small and focused enough that the member can envision themselves participating
- The member volunteers for an opportunity or proposes an issue to pursue

Raising Issues for Discussion or Action

Oftentimes, issues come up in libraries across the nation that have not been identified by the association for discussion or action. Members who are working on the frontlines may begin conversations with one another about the need for attention to an issue by the association to help provide guidance, resources, or awareness. Round tables are often the home of such scenarios. Today, the process for raising an issue through a round table might look like:

- A member has an issue they bring to the leadership of a round table.
- That issue may be reviewed by round table leadership to frame into a resolution.
- The round table's councilor (if they have their own) takes that resolution to ALA Council.
- Depending on the required action, if passed by Council, the Executive Director proceeds with the desired actions of Council and will provide a report to Councilors over the next 6 months.
- If the resolution is referred, a report could take up to six months to be developed and reported back to Council to determine a vote.
- If the resolution is passed and requires a policy change, Council will have to vote on the resolution again in six months at the next meeting before the resolution can take effect.
- It may take at least a year or more for the process to complete depending on the actions required in the resolution.

Imagine the process in *Forward Together*:

- A member has an issue that they bring to the Round Table Leadership Assembly at the next convening, held multiple times a year. All round table leaders provide input. Round table members are informed and provide input to strengthen the information around the issue.
- The Round Table Leadership Assembly brings the issue to the Public Policy & Advocacy Committee who adds input and helps to identify the scope, impact, and resources necessary to take action on that idea if the round table has not already done so. The Committee could reach out to the general membership and/or specific stakeholder groups including division, chapter, and affiliate leaders through the Leadership Assembly communications tools (more on leadership assemblies in the above section).
- The issue (with a report from the Public Policy & Advocacy Committee) then goes to the Board of Directors for adoption as policy or action.
- The whole process could take a few months, perhaps even weeks.

Moving Legislative and Public Policy Advocacy

In the Avenue M report, members indicated they expect and find value in ALA as the voice for libraries in federal public policy, library funding, and the regulatory framework related to library values and services. Today, the process for legislation and public policy advocacy is often *reactive* to external threats to library-supportive policies and funding. A reaction today might look like:

- Any of ALA's number of legislative and advocacy focused committees may *respond* to library-related legislation driven by external forces with or without consulting with one another

- OR at one of its two meetings a year, ALA Council may pass a resolution against the threatening legislation and public policy. If the resolution is referred to a committee for review, it may take up to a year for the resolution to pass and for action to be taken.

ALA and its member groups are effective at mobilizing members to respond when libraries are threatened, yet struggle to unite members in a timely manner around shared public policy goals that would advance or sustain libraries for the future. This is in part to difficulty in identifying potential risks as well as a lack of process for public policy proposals to be proposed and vetted by members. When proactive proposals are sought by ALA members, policies tend to focus on a narrow objective that may be advanced at the expense of ALA's strategic directions or long-term policy goals.

Imagine legislative and public policy advocacy in *Forward Together*.

- ALA will advance public policies that support funding, legislation and a regulatory framework for thriving libraries and into the future
- Library-specific public policy ideas may be initiated through members, leadership assemblies, or Board-appointed working groups.
- The Public Policy and Advocacy Committee will develop and recommend to the Board a proactive policy agenda that is aligned with ALA's mission, core values and strategic directions. The Committee will assess progress in proactive and reactive policy advocacy.
- ALA will mobilize members and supporters in advocacy strategies that maximize local, state, and federal relationships with policymakers and influencers, as well as the expertise of policy professionals.
- In addition to ALA's grassroots and grasstop networks, ALA will deploy technology-based advocacy and communications tools so that an increased number of members and supporters are informed of library-related policy issues and will take action for the benefit of libraries and the communities served by libraries.
- Members will be encouraged to strengthen their relationships as advocates with their elected officials.

Influencing ALA Policy

Today, the process for influencing ALA Policy might look something like:

- A member wants to suggest an edit to the ALA Code of Conduct to be more reflective of ALA values.
- The member notices there is no information in the Code of Conduct as to who maintains and updates it.
- The member may try to contact a number of different groups to share their idea with varying degrees of success and contact. There is no clear path towards proposing this change.

Imagine the process in *Forward Together*.

- A member may propose their suggested edit through any of the leadership assemblies, committee membership meetings, or member engagement opportunities.

- Each of these assemblies, membership meetings, and member engagement opportunities will have a Board of Directors liaison and an ALA staff member who will hear the suggestion and direct it to the appropriate body for review.
- The member has now provided the association with their idea, feels heard, and receives a follow-up to their request from the group that helped initiate their proposal.

These simplistic examples are just a few ways Forward Together can help to increase membership participation, influence, and engagement. The ultimate goal of these recommendations is to ensure members have a clear path to help move the association forward and *Forward Together* creates multiple clear paths to accomplish member and association goals together.

Next Steps

After discussion with the ALA Executive Board at the Fall Meeting, SCOE recommends a legal analysis to be conducted by the 2020 ALA Midwinter Meeting and a Constitution and Bylaws Committee analysis and a Committee on Organization analysis of *Forward Together* to be presented at the 2020 ALA Annual Conference. Initially, SCOE recommended conducting a more robust fiscal analysis and identifying a *Forward Together* Implementation Working Group prior to the 2020 ALA Midwinter Meeting. SCOE now recommends first conducting a legal analysis, Bylaws Committee analysis, and a Committee on Organization analysis so that we can gain a more complete understanding of the implementation needs before proceeding with the fiscal analysis and Implementation Working Group. A full timeline of SCOE events past and present and an explanation of changes to the timeline can be found in appendix B.

Conclusion

To become the leading library association that members demand, the necessary changes within ALA requires its members to be bold. The work of many similar groups that have come before the Steering Committee on Organizational Effectiveness have resulted in small tweaks to our association and its governance, but there has not been the same momentum or the same urgency felt now by members and member leaders. As society and technology moves forward, ALA has not changed its practice and member engagement models. That inaction has led us and our members to hunger for innovation and forward thinking. The recommendations included in *Forward Together*, informed and created by ALA members, are intended to do just what the title states; move the world's oldest and largest library association forward together, as a whole, with established members and new members to advocate and "provide leadership for the development, promotion, and improvement of library and information services and the profession of librarianship in order to enhance learning and ensure access to information for all."

These recommendations are intended to be taken as a package, for it is only when we look at all facets of our organization that we can make true, lasting change.

Appendix A: Fiscal Analysis

The report of the Fiscal Analysis Working Group was completed and given to SCOE on September 16, 2019. The report is presented as it was prepared for SCOE members at the time.

REPORT OF SCOE FISCAL ANALYSIS WORKING GROUP

The Steering Committee on Organizational Effectiveness (SCOE) Fiscal Analysis Working Group is comprised of Susan Hildreth, Chair and immediate past Treasurer, Andrew Pace and Alexia Hudson-Ward, SCOE members, John Lehner, Budget Analysis and Review Committee (BARC) liaison and Clara Bohrer, engaged ALA member with in-depth knowledge of ALA finances. ALA staff working with the group are Mary Ghikas, Executive Director, Mark Leon, Chief Financial Officer, Melissa Walling, Membership Director and Raymond Garcia, Special Assistant to the Executive Director.

The group met virtually in August and September. Although the group had limited time to conduct any type of comprehensive analysis, we wanted to identify key areas of potential fiscal impact that could result from SCOE recommendations. We recommend that a more detailed analysis be conducted after SCOE has made its final recommendations to the Executive Board in October 2019.

It must be noted that there are several other ALA change streams which could impact the SCOE recommendations on changes to its governance structure. Because SCOE recommendations may impact membership models and ALA is reviewing membership models on a parallel path with SCOE efforts, the working group focused primarily on potential fiscal impacts of SCOE considerations for Division and Round Table dues.

Membership Models/Division and Round Table Uniform Dues Analysis

ALA, supported by research done by Avenue M, is considering a variety of membership models. Changes in the general membership model could impact SCOE recommendations as well as memberships in ALA divisions and round tables. It is likely that new membership models will be less complex than the current structure. The current strategic investment in ALA Information Technology (IT) infrastructure will be useful in supporting a responsive member database that can support the implementation of pricing model changes. Additional IT investments may be necessary depending on required functionality to support a new member database platform.

Current or potential members are often confused by the diverse dues structure for divisions and round tables. SCOE suggested that uniform dues for divisions and round tables be considered. This recommendation would not preclude divisions and round tables from having different categories of memberships, i.e. international, student, etc. The suggestion was that these categories have uniform dues amounts for each division or round table. ALA staff, led by Melissa Walling and Mark Leon, are testing models that show the financial impact of division

dues at \$60, \$65 and \$70 and round table dues at \$10, \$15 and \$20 annually. This analysis is looking only at the regular member dues category for divisions and round tables.

In developing this model analysis, the working group had a detailed discussion regarding what divisions considered as basic services for their members and what was the cost of those services. Based on information from PLA and ACRL (provided by Clara Bohrer and John Lehner who have knowledge of PLA and ACRL finances, respectively), 1) basic services for each division vary significantly; 2) basic services are not covered by annual division regular member dues; 3) PLA and ACRL have resources to provide these services from other revenues but that is not the case for other divisions.

This analysis is rather complicated but provides ALA Membership, Finance and IT staff to have some “skin in the game” in analyzing potential restructuring impacts. The analysis is in process and staff hope to have initial information available for review at the September SCOE meeting.

SCOE Recommendations/Potential Fiscal Impact

Outlined below are specific SCOE recommendations which may have fiscal impact. Each area must receive further fiscal analysis. In all cases, effective provision of virtual platforms by ALA IT will be critical for the success of these new structures. The current strategic investment in IT will be useful in supporting engagement platforms. Additional IT investments may be necessary depending on required functionality to support the virtual engagement platforms. There may be additional training costs to ensure that members and staff are able to effectively use virtual tools and facilitate meetings and discussions in a virtual environment.

Area 1: Board of Directors: Increasing from 12 members to 17 members

- Elimination of ALA Council will result in an estimated cost savings of \$800,000 annually. ALA Council costs at the Annual and Mid-Winter conferences are estimated at \$400,000 each. ALA staff led by Mark Leon are preparing a detailed cross-functional analysis of Council costs that will be available later in September.
- The operational costs for an expanded executive board will increase and must be factored into fiscal impact.

Area 2: Redesigned Volunteer Work and Committees: Reducing 37 Standing and Council Committees to 3 Executive Board Committees, advisory committees, working groups, communities of practice and leadership assemblies

- Although the exact number of advisory groups has not been determined, these groups will function primarily in a virtual manner and may result in less staff time that could be redirected to other activities.
- As mentioned above, the impact on IT development and related costs needs to be examined to make sure that the provision of virtual platforms currently being developed will be sufficient.

- The extent of saving will not be known until it is determined during implementation discussions how the groups actually will engage in their work and interact with each other and staff.

Area 3: Divisions, Round Tables and Membership Initiative Groups: Make organizational structures consistent and uniform, consider potential merger of groups and focus on virtual operations

- Simplification of organizational structure, elections and other activities will result in less staff time and cost which could be redirected to more impactful activities.
- ALA's operating agreement with divisions and round tables should be reviewed and updated in light of new governance and membership models as well as standard 21st century professional organization and business practices that were not in place when the agreement was developed in 1982. A change in ALA's operating agreement may have fiscal impact.

New Winter Meeting

ALA is also revising the format and focus of its Mid-Winter meeting with a smaller footprint which will have impacts on revenue and expenses, staff time and member engagement and committee work. It is anticipated that the new Mid-Winter format will result in less revenue and less expenses and provide more opportunities for regional engagement. The continuing education focus of Mid-Winter will require stable and intuitive virtual platforms for member engagement. Although not directly related to SCOE fiscal analysis, these meeting changes will impact member engagement and staff workload. Member engagement will become more virtual. Staff workload could be redirected to alternate activities when not preparing for and staffing a major conference.

Recommendations

The fiscal analysis of SCOE recommendations is impacted by other changes currently being considered by ALA. This is really complicated! Having said that, at this time, we do not see any significant issues that would constrain further development and consideration of SCOE recommendations.

The work of SCOE was undertaken to enhance member engagement, not to reduce operating costs. We think there may be increased costs in some areas that would be offset by reduced costs in other areas. With simplification of governance and membership organization, it is anticipated that staff time would be able to be redirected to enhanced member engagement.

ALA is making strategic and critical investments in its IT infrastructure and platforms. These timely and valuable investments are moving ALA forward to function more effectively in a connected world. It is anticipated that additional IT investments will be required to support a streamlined membership database and useful and intuitive virtual platforms for member

engagement. Although we cannot specifically estimate the cost at this time, support for needed IT enhancements and for staff and member training to effectively use these platforms will be critical for the success of streamlined governance and organizational models.

Because of the limited time available to the working group and the preliminary nature of SCOE recommendations, we recommend a more detailed analysis be conducted when the Executive Board makes its final decision to move forward. We also recommend that a larger body be appointed to undertake further analysis, including representation from a variety of ALA stakeholder groups.

We would like to thank all members and staff who participated in the working group. We would especially like to thank Melissa Walling, ALA's new Membership Director, who provided useful expertise and knowledge on association membership trends and practices.

Appendix B: Steering Committee on Organizational Effectiveness Timeline

Appointment of SCOE by ALA President Jim Neal (New Orleans)	June 2018
Remodeling Summit (Chicago)	October 2018
Initial ideas presentations to members (Seattle)	January 2019
Virtual ideas presentation to members	February 2019
Executive Committee Meeting, meetings with ALA staff (Chicago)	March 23, 2019
4 virtual input sessions with specific member groups	April 2019
SCOE review and developing preliminary recommendations (Chicago)	May 7-8 2019
Meetings with ALA staff (Chicago)	May 20, 2019
Presentation of preliminary recommendations to members (Washington, DC)	June 2019
Virtual presentation of preliminary recommendations to members	July 8 & July 19, 2019
Meetings with ALA staff (Washington, DC)	July 15, 2019
Fiscal analysis by working group, integration of chapters and affiliates	July - September 2019
Development of recommendations (Chicago)*	September 2019
Presentation of recommendations to Executive Board*	October 2019
Legal Analysis	November - December 2019
Constitution & Bylaws Committee and Committee on Organizations Analyses*	November 2019 - April 2020
Introduction of new ALA executive director	January 2020
Presentation to Council at Midwinter Meeting (Philadelphia)	January 2020
Council vote 1 at Annual Conference (Chicago)	June 2020
Council vote 2 at Midwinter Meeting (Indianapolis) <u>Note:</u> Will occur only if Council accepts the Constitution & Bylaws and Policy changes in June 2020	January 2021
Begin Identifying potential Implementation Working Group to begin their work after the Spring 2021 membership ballot (assuming successful passage)	

Membership ballot vote <u>Note:</u> Will occur only if Council accepts the Constitution & Bylaws changes again in January 2021	Spring 2021
Implementation Working Group takes over <u>Note:</u> Will only occur upon successful passage of the Constitution & Bylaws changes in Spring 2021	June 2021
Larger in-depth fiscal analysis	TBD

*Explanation of changes to the Timeline since July 2019:

1. The word “final” was removed from the development of recommendations in the September 2019 development and the October 2019 presentation to the Executive Board to recognize that due to the iterative nature of SCOE’s process, additional changes may be needed through the final presentation and vote with Council in June 2020.
2. The second fiscal analysis and the Constitution & Bylaws Analysis was originally slated for November - December 2019. Changes were made to these based upon the report of the first fiscal analysis subcommittee and the workload of the Constitution & Bylaws Committee and the Committee on Organization. The fiscal analysis working group recommended an expanded review of the financial impact of the recommendations after acceptance and approval of the recommendations. This is in part because ALA staff and members would be unable to complete this analysis without many implementation details.
3. Identification of the Implementation Team/Implementation Working Group, originally slated for November 2019 will be postponed until after the initial work of the Constitution & Bylaws Committee and the Committee on Organization to determine the exact needs of the Working Group. To begin the implementation process analysis and ensure member input, SCOE would like to draw upon the expertise of the Constitution & Bylaws Committee and the Committee on Organization to determine what implementation steps will be necessary. SCOE asks that this analysis be done by May 1, 2020 to allow for inclusion in the final materials and report that will be shared with Council for a vote.

Appendix C: 2017-2018 ALA CD#35.1 2018 ALA Annual Conference

This Council Document is presented in its original form with the exception of document appendices which have been removed for length. For the full appendix which includes list of chapters, organizational charts, and kitchen table talk discussions and additional resources please refer to the [full council document](#).

American Library Association

Organizational Effectiveness Plan

2018 Annual Conference – New Orleans, LA

BACKGROUND:

Following the 2018 ALA Midwinter Meeting, the ALA Executive Board working group on governance and organizational effectiveness—Mary Ghikas, Andrew K. Pace, Lessa K. Pelayo-Lozada and Patricia Wong—transcribed and created a database of feedback from the discussions at ALA Council and at PBA, as well as other feedback received – over 300 documents. Wordles were also created to assist working group members in the analysis. The resulting files were reviewed by members of the working group.

On April 5, the working group met to discuss next steps and to review an initial draft of this document. Based on that discussion and review, at their spring meeting, the ALA Executive Board decided to retain outside consultants to advance this discussion. In addition, ALA President Jim Neal will appoint an ad hoc Steering Committee and Executive Oversight group. What follows is a summary of the Midwinter 2018 feedback, a draft timeline for next steps, a steering committee structure, and structure for facilitated discussions to take place at ALA Annual 2018 in New Orleans.

Attachments:

- (1) APPENDIX 1: Council and PBA feedback on Organizational Effectiveness discussion (Wordles)
- (2) APPENDIX 2: Concurrent Activities
- (3) APPENDIX 3: 2017-2018 ALA CD#35, 2018 ALA Midwinter Meeting – American Library Association, Organizational Effectiveness Discussion

ALA Governance Review Process

The following outline attempts to look at the reorganization process from two perspectives: what we know and how we might move forward.

A series of appendices provide additional information, including: (1) Wordle images of what we

know, (2) descriptions of related ongoing work that both the ALA Membership and Management will need to be aware of as this process proceeds, and (3) the 2018 Midwinter discussion document.

Purpose and Key Question:

The purposes of the Governance Review were laid out in the Midwinter 2018 document -- 2017-2018 CD#35. (See Appendix 3) CD#35 also positioned the ALA Mission as a central guide for this work, along with a set of “guiding principles.”

ALA Mission: *To provide leadership for the development, promotion, and improvement of library and information services and the profession of librarianship in order to enhance learning and ensure access to information for all.*

To achieve this mission, ALA has defined four strategic directions:

- Advocacy
- Equity, Diversity and Inclusion
- Information Policy
- Professional and Leadership Development

As we think about how we organize to support this mission, these “guiding principles,” articulated in the 2018 Midwinter Meeting discussion document, need to be kept in mind:

1. We will build upon ALA’s strengths
2. We will focus on ALA’s Strategic Directions—Advocacy; Information Policy; Professional & Leadership Development; Equity, Diversity, and Inclusion
3. We will enable open, flexible, and easy member engagement
4. We will simplify and streamline process
5. We will ensure a governance and coordinating structure that enables members and staff to be effective, engaging in meaningful and productive work
6. We will empower member engagement
7. We will adopt a new mindset
8. We will optimize use of ALA staff time
9. We will experiment and try new approaches; we will learn from our experiences and be intentional about assessment
10. We hope to be a model of innovation for professional associations

ALA is an association. As such, its primary asset for achieving its mission is its members, working with staff to achieve a shared mission and shared goals. The ALA membership includes over 58,000 individuals, organizations and corporations. Indirectly, through chapters and affiliates, which typically have overlapping memberships with ALA, the reach is significantly larger. Collectively, membership and those associated through chapter or affiliate membership represent librarians, a wide range of other individuals with many specializations who work in or for libraries, trustees, friends and advocates for libraries, corporate leaders invested in the library ecosystem, content creators, and others.

While the mission and membership focus remain, the question implicitly posed by the document developed for the 2018 Midwinter Meeting discussion was: “How can ALA best organize itself to fulfill its mission in the 21st century?”

What We Know Now: Midwinter 2018 feedback

Feedback from discussion with Council and other active members during the 2018 Midwinter Meeting, as well as some email feedback, largely confirmed the “findings” of the Kitchen Table Conversation. (see Appendix 3) But, as would be expected from a largely more active and ALA-experienced group, extended them in some respects. (see Appendix 1)

- ALA needs to be relevant to those with an MLS – and to those without an MLS who work in libraries, do work related to libraries; and, focus on or support libraries and their missions. There is also a desire for clearer, stronger focus on the needs and interests of library workers, which suggests that a comprehensive look at ALA may necessarily involve a close look at ALA-APA, and at potential funding mechanisms.
- Given the experience of many participants and the complexity of the organization, unsurprisingly one focus of attention was figuring out where to start. Which thread do you pull? Where are the innovative opportunities? Can we look at the question from an “issue perspective” not a “type of library perspective”?
- There was significant emphasis – echoed in internal (staff) discussions – about focus on advocacy, or perhaps on advocacy and education.
- There was strong focus on mindful, consistent relationship development – encompassing ALA Chapters and other state associations (e.g., AASL and ACRL-affiliated organizations, ALA Affiliates, and other organizations, both within ALA’s unique areas of focus and broader areas representing member values).
- In both the discussions on advocacy and on relationships, there is interest in stronger collaboration between ALA and chapters/state associations and in being able to act locally.
- Feedback echoed the Midwinter document’s focus on reduced complexity and reduced redundancy – but both complexity and redundancy are to some extent in the eye of the beholder. Comments included the need to “force prioritization,” “focus on what matters,” disband groups are “aren’t effective,” and shift to a more “as needed” structure, rather than so many standing bodies.
 - There is a perceived tension between resolving complexity/reducing or eliminating silos and the desire to find “my place,” “my home.” This tension will have to be addressed.
- Clarity in both structure and communications was a strong focus. Members want to “feel impassioned, invested, and relevant.” As was clear in the Kitchen Table Conversation findings, they want “clear pathways to engagement.” Other comments focused on member ROI; a collective and sustainable focus; a member-centric vs. member-led organization and enabling “complete and robust participation.”
- There is recurring interest in investing in IT – including the technology for “virtual” or digital participation and learning.

Moving Forward: 18-month timeline

The question then is “what are the next steps?” While the Midwinter Meeting largely confirmed many aspects of the diagnosis, and suggested elements of a solution, the difficult work of negotiating a “solution” in a highly participative and complex organization, with interests that sometimes compete, remains to be done.

For that purpose, the Board wishes to retain a consultant. While consultants coming from the library arena, with ALA experience, will bring knowledge of ALA’s culture(s), consultants coming from the association arena will bring knowledge of the wide array of models among associations – and their relative success in achieving specified aims. Management and the Board recommend a consultant from the Association or nonprofit environment, knowledgeable in the variations and purposes of association governance structures. Given the demands of the process, consultation and member facilitation of the change management process itself may be highly desirable. Since consultation with a deep understanding of current ALA organization and governance is also desired, the Board is recommending a Steering Committee to work closely with the outside consultant to guide what is likely to be a complex process, extending over 12-18 months, followed by an implementation phase.

A working calendar is outlined below – primarily to show the feasibility of the time frame proposed. It is highly likely that the specific approaches and intermediate steps within the timeline will change as ALA begins working with specific consultants and establishes the steering committee.

(1) Now – Through Annual Conference 2018

Conduct a series of facilitated focus groups or discussions built around some of the specific questions sitting behind many of the comments/concerns raised in both the Kitchen Table Conversations and at the 2018 Midwinter Meeting. These facilitated discussions will take place at ALA Annual and virtually. These may be structured around several “what if” scenarios, for instance:

- A shift from a structure largely based on standing committees to one largely based on as-needed groups, with a (small) core of “standing” committees.
- A shift from a “governance” model to an “engagement” model for many specialty groups, e.g. Round Tables. (see, for example, <http://growglobally.org/?p=1394>)
- A stronger ALA-Chapter/State Association structure.
- A different Board/Council composition/structure/relationship
- A potential change in or streamlining of the current ALA/Division relationship

(2) Annual Conference 2018 to Fall 2018 Board meeting

Based on feedback to date, work with consultant(s) to create multiple versions of a “new” ALA.

(3) 2018 Board Meeting to Midwinter 2019

Review scenarios at Fall Board meeting. Adjust scenarios based on Board feedback. Distribute adjusted scenarios for member/potential member feedback. Prepare discussion documents for 2019 Midwinter Meeting discussion.

(4) Midwinter 2019

Hold facilitated discussions (National Issues Forum-style discussions) at Midwinter 2019, aimed at identifying “common threads” in member response. The objective is to arrive at a “new ALA” model.

(5) Midwinter 2019-Spring 2019 Board Meeting

Prepare draft “new ALA” scenario (single) and related discussion materials for discussion at Spring 2019 Board meeting.

(6) 2019 Spring Board Meeting – 2019 Annual Conference

Adjust scenario and related materials based on Board discussion. Distribute widely for consideration prior to the 2019 Annual Conference.

(7) 2019 Annual Conference

Hold series of facilitated discussions on proposed model. Continue to develop model, based on feedback.

(8) 2019 Annual to 2020 Midwinter Meeting

Develop action document(s) for Council/membership. Develop potential implementation plan/schedule. Develop FAQ.

(9) 2019 Annual to Spring Election

Share information widely. Schedule online discussion sessions. Develop spring ballot materials. Refine implementation plan based on feedback.

Spring 2020 Election and forward.

Based on Spring 2020 election plan, begin implementation.

Guiding the Process

2017-2018 ALA President Jim Neal has committed to leading this process through to completion – at least completion of the design and initial decision process. Vice President / President-elect

Loida Garcia-Febo has already indicated that President Neal will continue in an oversight/leadership role after his presidential term ends in 2018. The Executive Board has approved this structure to guide the process.

Executive Oversight Group: Jim Neal (2017-2018 ALA President; Past President, 2018-2019)
Mary Ghikas (ALA Executive Director)
TBD, Steering Committee Chair
Consultant (s)

Steering Committee: Executive Board (2) (including Chair)
Council (2)
Division Leadership (2)
Round Tables (1)
Chapters (2)
ALA Ethnic Affiliate (1)
Emerging professional (e.g. NMRT, Emerging Leader, Spectrum Scholar) (1)
At-large (1)
ALA Staff (1)

There should be significant attention to diversity of all types – including diversity in length of membership – in forming the steering committee.

This work is also taking place within the context of multiple “streams” of change (see Appendix 2). It will be important for the Board, Management and, to a lesser extent, the Steering Committee to remain aware of these additional change streams and to consider their potential impacts.

Appendix D: Avenue M Survey Results

The full [Avenue M. - Final Survey Report](https://bit.ly/31aTtWG) is approximately 70 pages long and can be read at the link provided (<https://bit.ly/31aTtWG>). The following slides are a summary presented to the ALA Executive Board at their Fall 2018 meeting as EBD#12.12 ALA Survey Results: Avenue M Presentation.

EBD#12.12
2018-2019**ALA Executive Board
Fall Board Meeting**

TOPIC: ALA Survey Results: Avenue M Presentation [PPTs]

ACTION REQUESTED: Discussion

DRAFT MOTION: NA

REQUESTED BY: Mary Ghikas, ALA Executive Director
Lorelle Swader, Associate Executive Director, ALA Offices and Member Relations

DATE: 23 October 2018

BACKGROUND:

In spring 2018, ALA contracted with Avenue M Group, a market research firm, to conduct a communications and membership study with the goal of improving our services to members.

On membership, questions such as the following were posed to Avenue M:

- *What are the barriers that may prevent individuals from joining ALA?*
- *Are there membership models that might better respond to the needs of current and prospective members?*
- *How might we improve or increase member engagement?*

In the areas of communications, the key objective was to develop an overall high-level strategy for more consistent communications with members. Questions included such things as:

- *How do we refresh and refocus our message framework?*
- *How do we focus individual communications more specifically to avoid “over-communicating” with members (a frequent member complaint)?*
- *How might we more effectively coordinate and collaborate across units – again, to avoid “over-communicating” and confusion.*

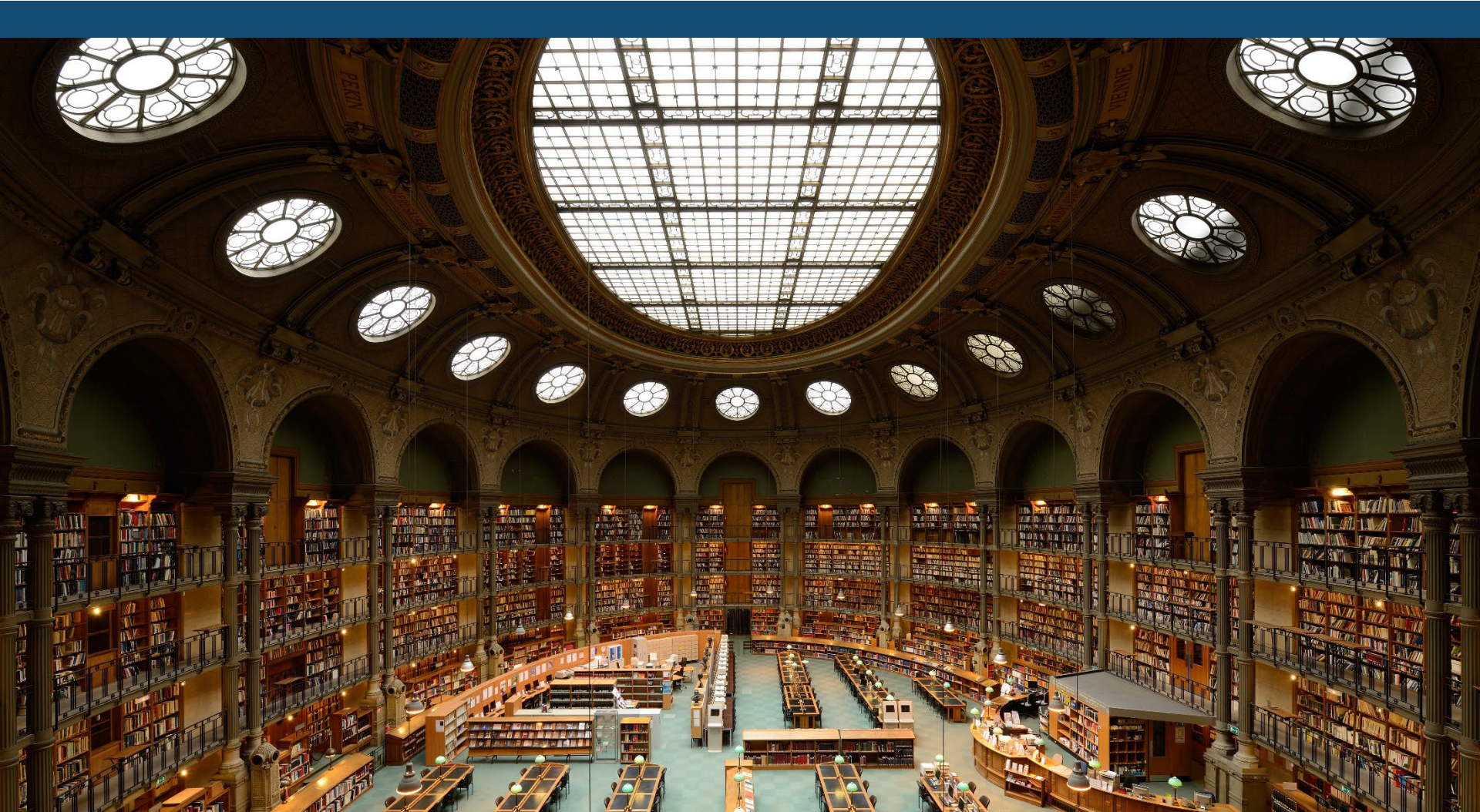
Work on the study began in April with interviews of ALA staff and members. In July 2018, a survey was sent to 65,000 individuals – ALA members, recently lapsed ALA members and other non-members. Over 10,000 responses were received. These responses, as well as interviews and other research, formed the basis for recommendations in three reports:

- American Library Association (ALA) -- 2018 Membership Study – CBD#9
- American Library Association (ALA) – Marketing Communications Assessment and Strategy – CBD#8
- American Library Association (ALA) – 2018 Membership Models Report – CBD#10

Sheri Jacobs, President and CEO of Avenue M, will meet with the ALA Executive Board on Friday, October 26, to provide a high-level review of the survey results and their implications for ALA. (2018-2019 EBD#12.12, attached).

Current ALA staff members who were part of the internal Membership and Communication Study selection team were: Beth Nawalinski (Executive Director, United for Libraries); Christopher Keech (Director, Production Services, ALA Publishing); Eleanor Diaz (Program Officer, ALA Office for Intellectual Freedom); Emily Wagner (Assistant Director, ALA Washington Office); Jan Carmichael (Web/New Media Manager, Communications and Marketing Office); Sheila O'Donnell (Director, ALA Development Office); Terra Dankowski (Associate Editor, American Libraries); Thomas Ferren (Registration Coordinator, ALA Member and Customer Service); Allison Cline (Deputy Executive Director, American Association of School Librarians); Denise Moritz (Director of Financial Reporting and Compliance, ALA Finance); Kerry Ward (Executive Director, Library Leadership and Management Association); Lindsey Simon (Campaign Coordinator, Communications and Marketing Office); Michael Dowling (Director, ALA Office for International Relations/ALA Office for Chapter Relations); and, Tim Smith (Deputy Director, ALA Information Technology and Telecommunications Services). With the July 2018 retirement of Cathleen Bourdon (Associate Executive Director, Communications & Member Relations), overall leadership for the process was passed to Lorelle Swader (Associate Executive Director for ALA Offices and Member Relations).

Over the coming weeks and months, a number of staff and member groups will be reviewing recommendations and developing strategies to enhance organization effectiveness, increase member engagement, and build an agile model for future ALA support for libraries and library workers.



Project Overview: Membership Research



Research Goals

Better understand the interests, needs, motivations, habits and behaviors of current and former members and those who have never been members of ALA.

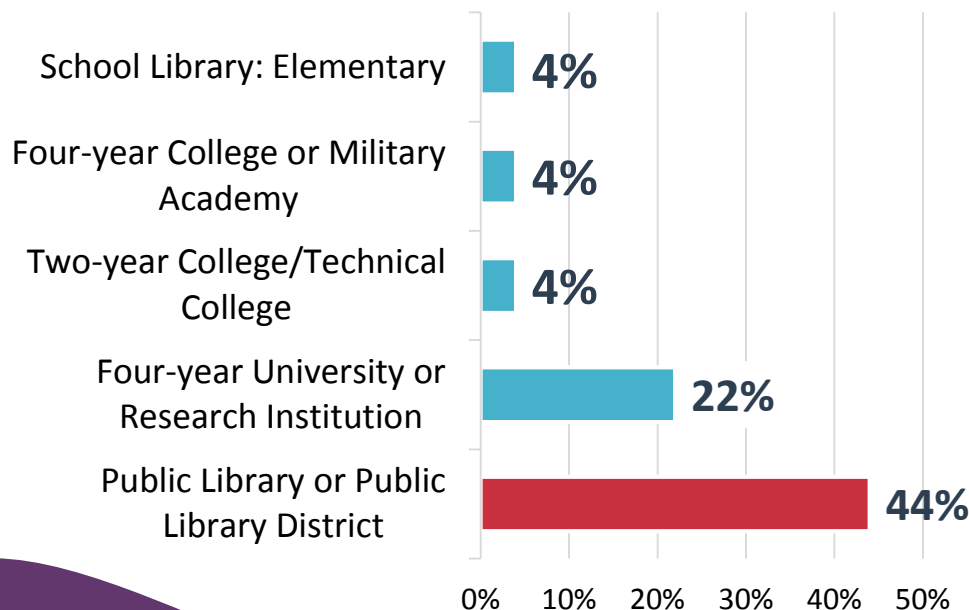


Electronic Survey: July 10 – July 27, 2018

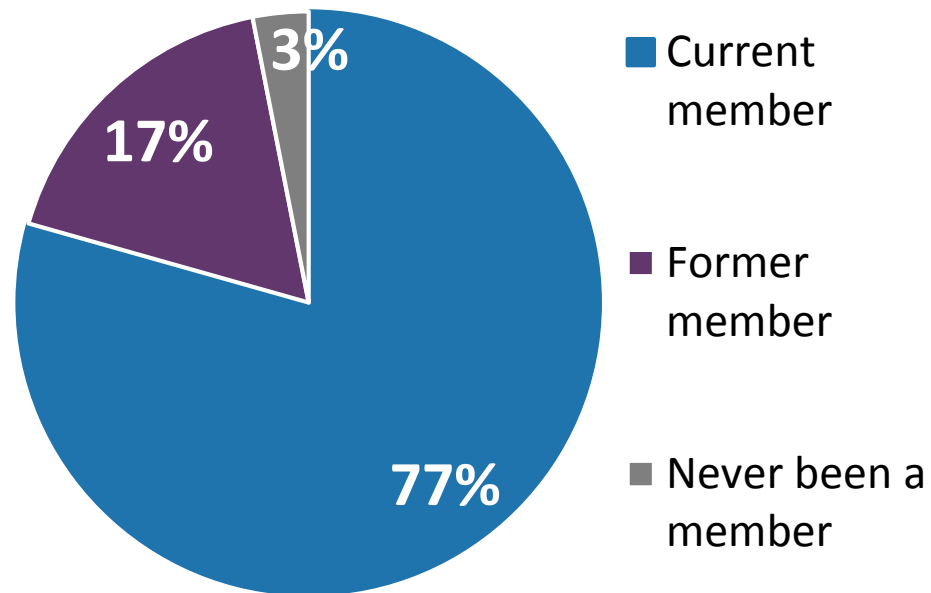
- Survey delivered to 65,152 individual email addresses.
- 10,386 survey responses; overall response rate = 16%
- Margin of error of +/-1% at the 95% confidence level is well within the industry standard

Study Participants*

Work Setting



Membership Status



*Please note this is an overview of the demographics, and some figures have been rounded or excluded. Please refer to the Excel file for all data.

81%
are white

80%
are female

Study Participants*

Years a Member	Respondents
1 year or less	21%
2 – 3 years	41%
4 – 5 years	14%
6 – 10 years	10%
11 – 15 years	4%
16 – 20 years	2%
21 – 30 years	2%
31 or more years	1%

Years in Profession	Respondents
Less than 1 year	2%
1 – 5 years	22%
6 – 10 years	20%
11 – 15 years	16%
16 – 20 years	12%
21 – 30 years	15%
31 or more years	10%

*Please note this is an overview of the demographics, and some figures have been rounded or excluded. Please refer to the Excel file for all data.



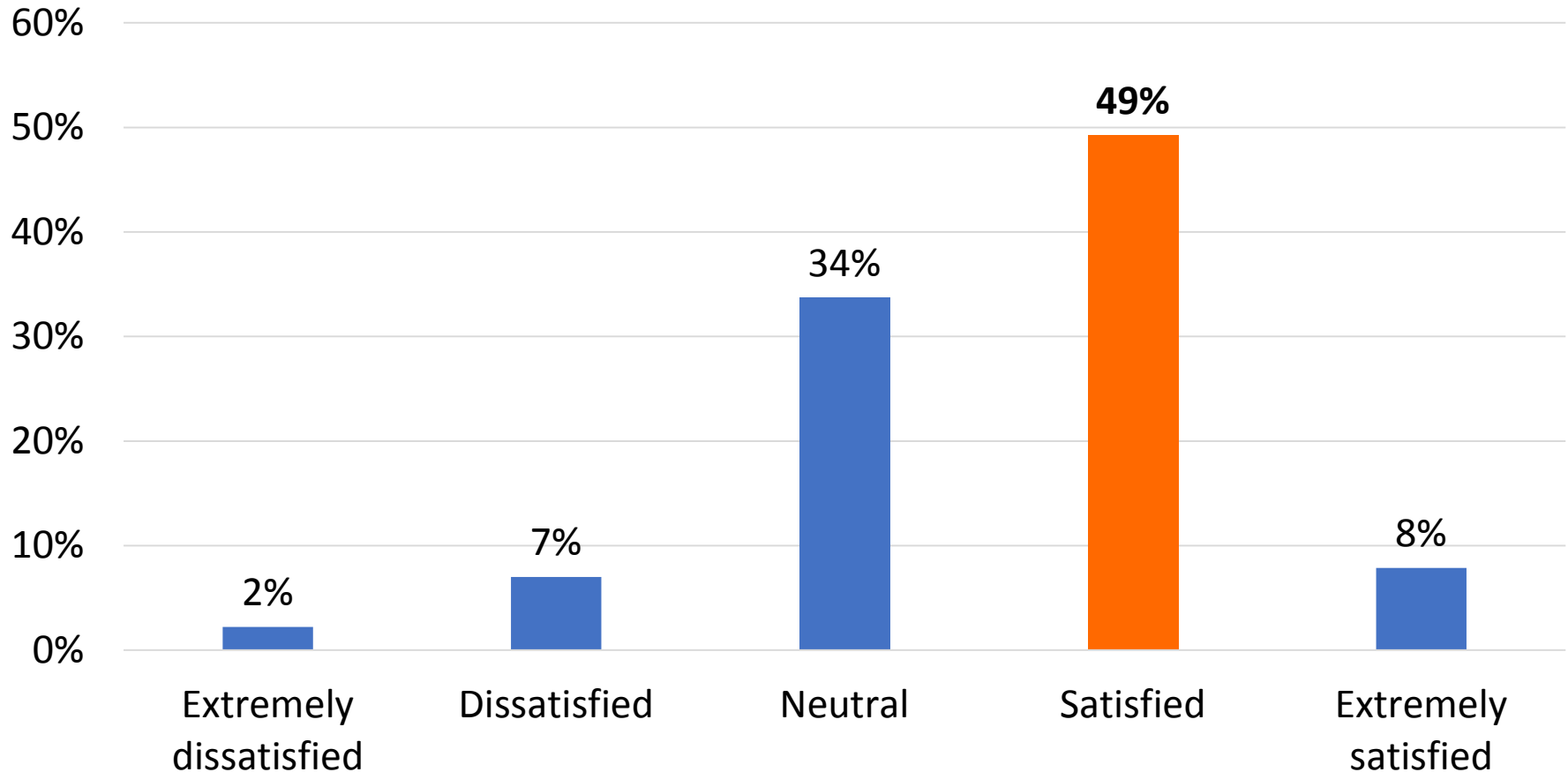
Key Findings

ALA members are drawn to membership because they see ALA as an advocate for the profession.

Drivers of Membership	Not a Driver	Low Driver	Medium Driver	High Driver
Believe in supporting my profession	3%	10%	34%	54%
Support advocacy for the profession	5%	14%	37%	44%
Support intellectual freedom	7%	17%	36%	40%
Learn new skills to become more proficient in my job	10%	15%	38%	37%
Keep up-to-date through ALA publications	8%	19%	40%	33%
Access to ALA Division	25%	22%	27%	26%
Employer pays my dues	67%	6%	10%	16%
Gain leadership experience through volunteer service	34%	30%	23%	13%
Receive member discounts for continuing education	38%	28%	23%	11%

Though roughly half of members are satisfied, few are extremely satisfied with their ALA membership.

ACRL MW20 B&F Doc 13.0



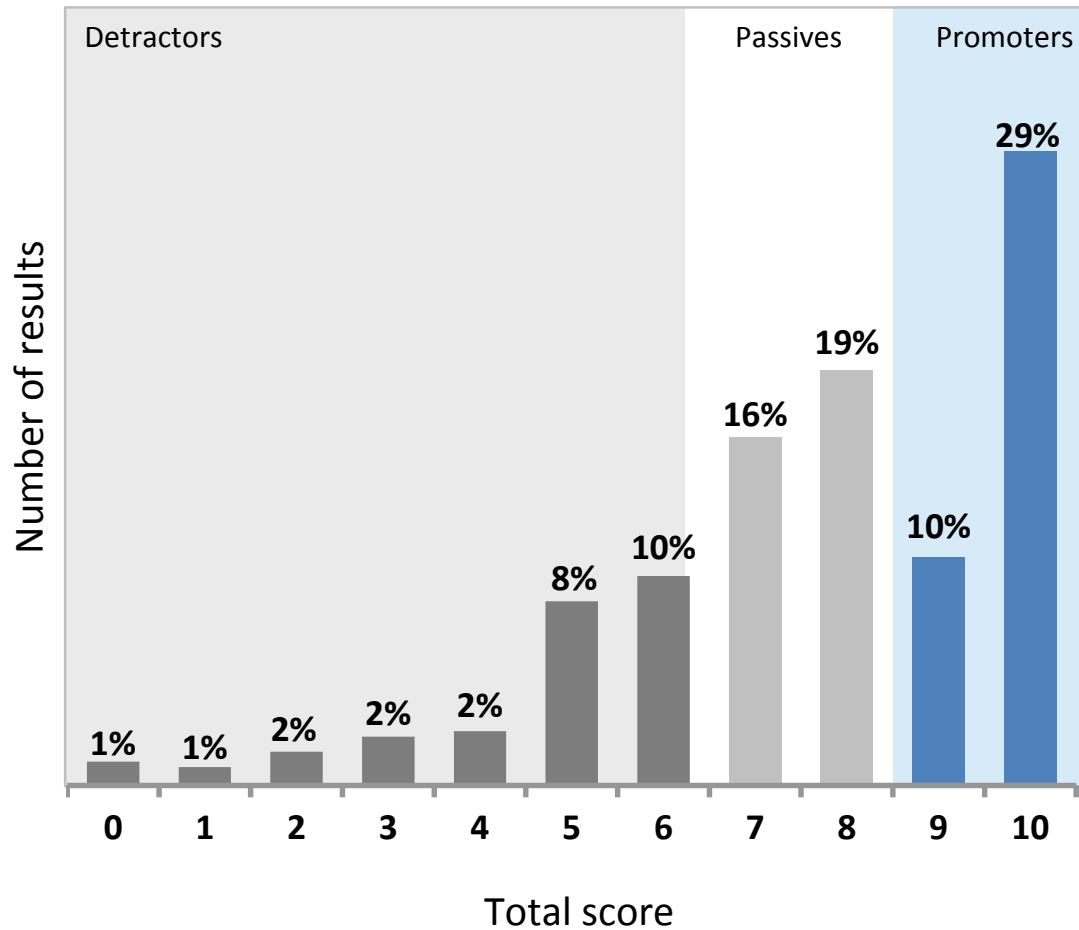
ALA Membership Satisfaction

- The proportion of ALA members who are extremely satisfied with membership is lower than the average of 25% observed in Avenue M's database*.
- Satisfaction is higher among members who have been in the profession longer (21+ years), and it is lower for those newer to the field.

*Avenue M's database includes professional membership associations from a range of industries.

Net Promoter Score

Number of Results per Total Score



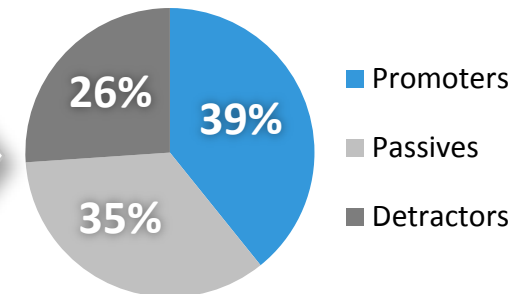
NPS (Net Promoter Score)

% Promoters - % Detractors =

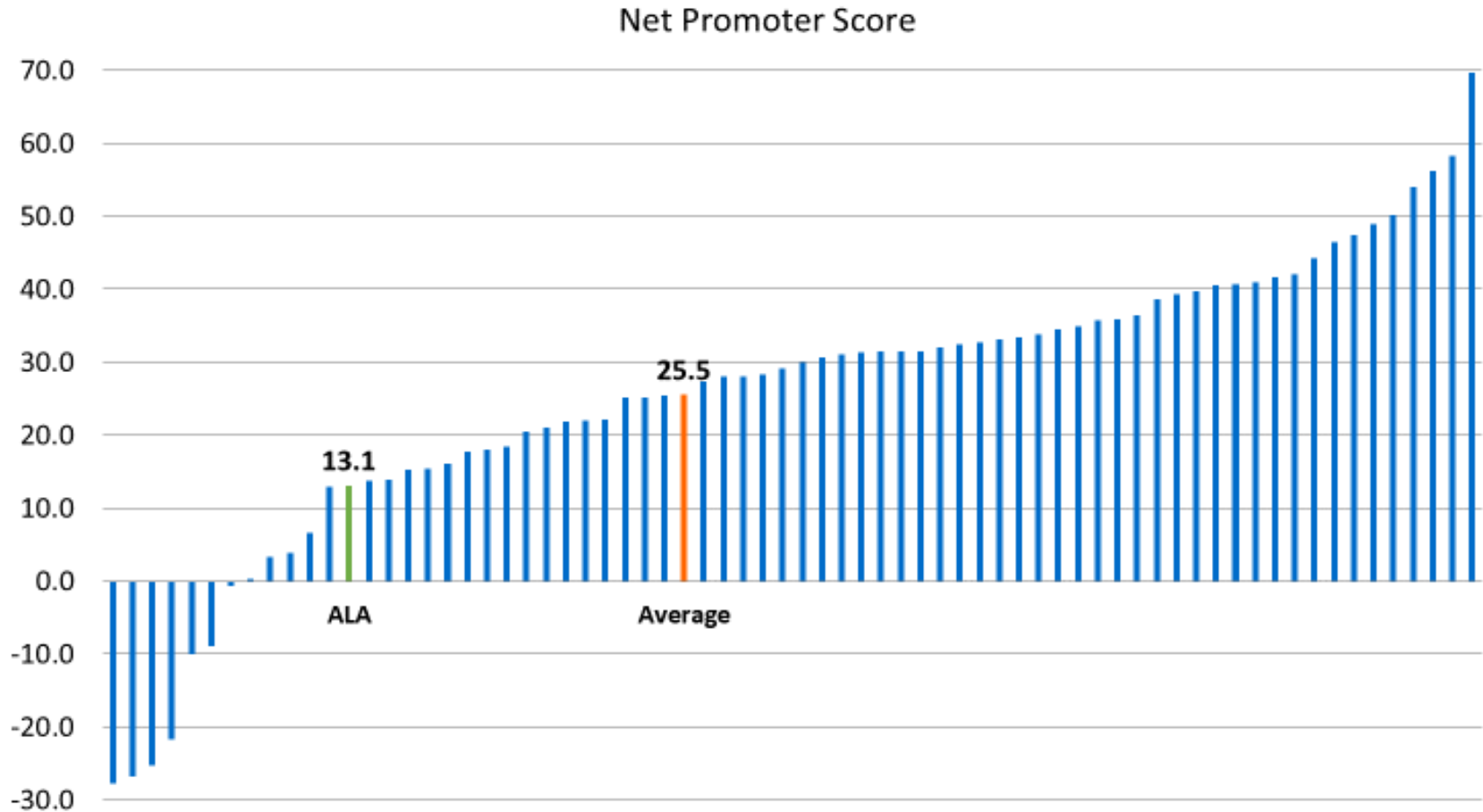
+13

-100

+100



Member loyalty is low relative to other professional associations.

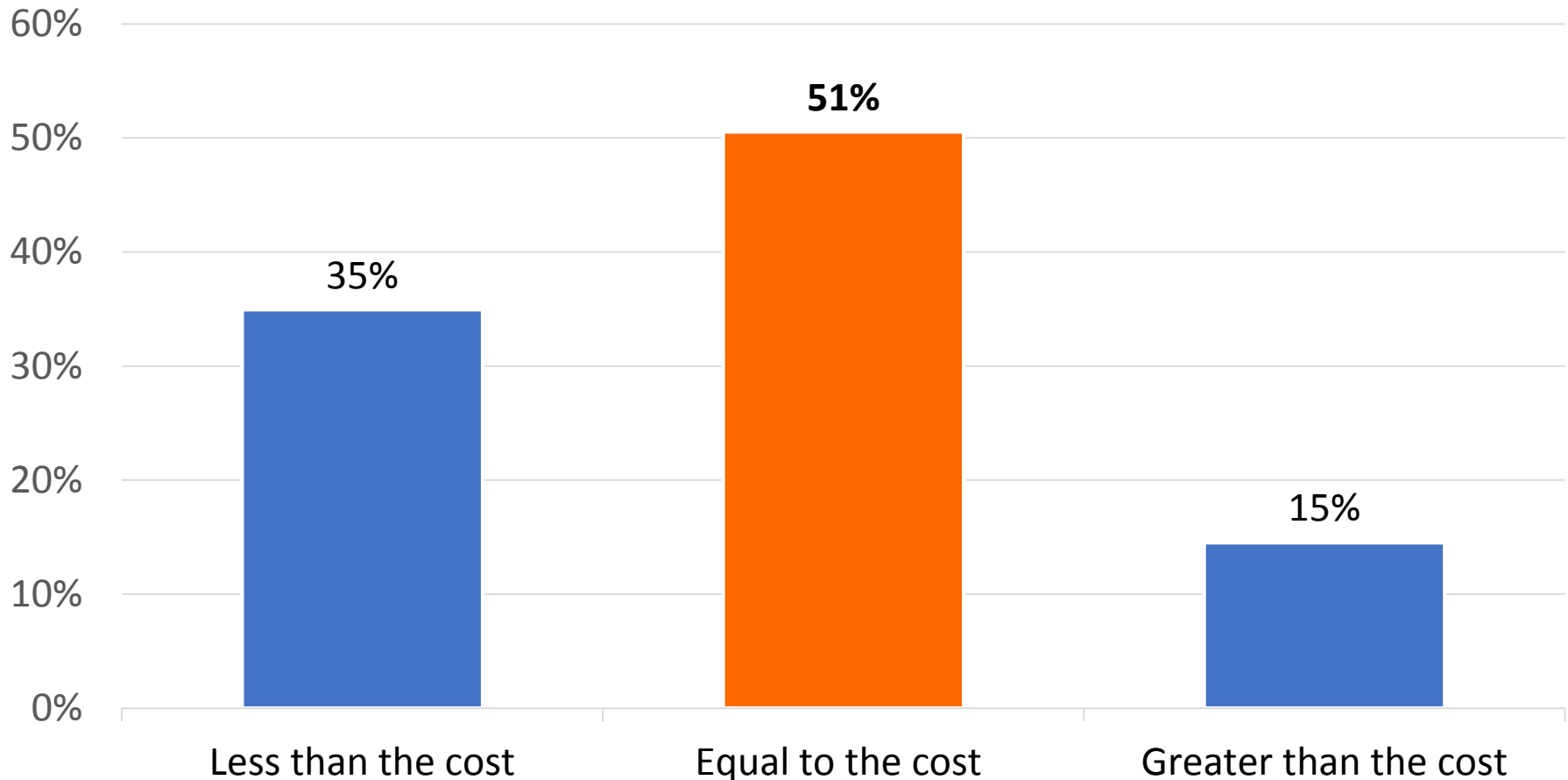


Two-thirds of members
pay their own ALA
membership dues.

53% pay for dues
associated with
divisions and/or
roundtables.



Though the value of membership is equal to the cost for about half of members, more than one-third of members are concerned with ALA's value proposition.



How to Increase the Value of Membership?

1

Free registration to a CE course/webinar with membership (52%)

2

More virtual conferences (24%)

3

Improve accessibility of resources on website (20%)

4

More opportunities to increase skillsets (20%)

5

Increase state/local advocacy (19%)

How to Increase the Value of Division Membership?

ACRL MW20 B&F Doc 13.0

1

Free registration to a CE course/webinar with membership (44%)

2

More virtual conferences (22%)

3

Make it easier to find resources online (17%)

4

More opportunities to increase skillsets (16%)

5

Increase state/local advocacy (16%)

Members of ALA Divisions often derive more value from their Division membership than their National membership.

Value of National Verse Division Membership	Percent
I receive more value from my division membership(s)	48%
I receive equal value from my ALA membership and my division membership(s)	24%
I receive more value from my ALA membership	12%
I don't know	16%



ALA members believe that ALA National is most effective in advocating for the profession and helping them stay up-to-date.

Which branch of ALA is most effective?	ALA (National)	ALA Division(s)	ALA Regional/ State Chapters	ALA Round Table(s)	Non-ALA Association
Advocates effectively on behalf of my profession	67%	11%	13%	1%	7%
Helps me stay up-to-date on the latest information in my profession	52%	28%	9%	2%	9%
Provides high quality, affordable education	29%	26%	18%	1%	26%
Facilitates networking or the exchange of information between peers	25%	26%	27%	5%	17%
Offers volunteer opportunities	17%	26%	29%	6%	22%

ACRL MW20 B&F Doc 13.0

- ACRL MW20 B&F Doc 1
- american
libraries
- THE MAGAZINE OF THE AMERICAN LIBRARY ASSOCIATION
- MARCH/APRIL 2017
- Our Futures**
in Times of Change
- p. 32
- STAND UP FOR YOUR RIGHT TO READ**
- PROTECT Intellectual Freedom**
- EQUITY. DIVERSITY. INCLUSION.**
- LIBRARIANS FOR FACTS**
- I ♥ LITERACY**
- FREEDOM FROM SURVEILLANCE**
- NET NEUTRALITY**
- BECAUSE FAKE NEWS CAN HAVE REAL-WORLD CONSEQUENCES.**
- NEWSMAKER:
W. Kamau Bell p. 28
- 2017 Emerging
Leaders p. 42
- Midwinter
Wrap-Up p. 64
- PLU**: Veterans Services,
A/V Preservation, and
Wine Collections



New Orleans
ALA ANNUAL
CONFERENCE & EXHIBITION
JUNE 21-26, 2018

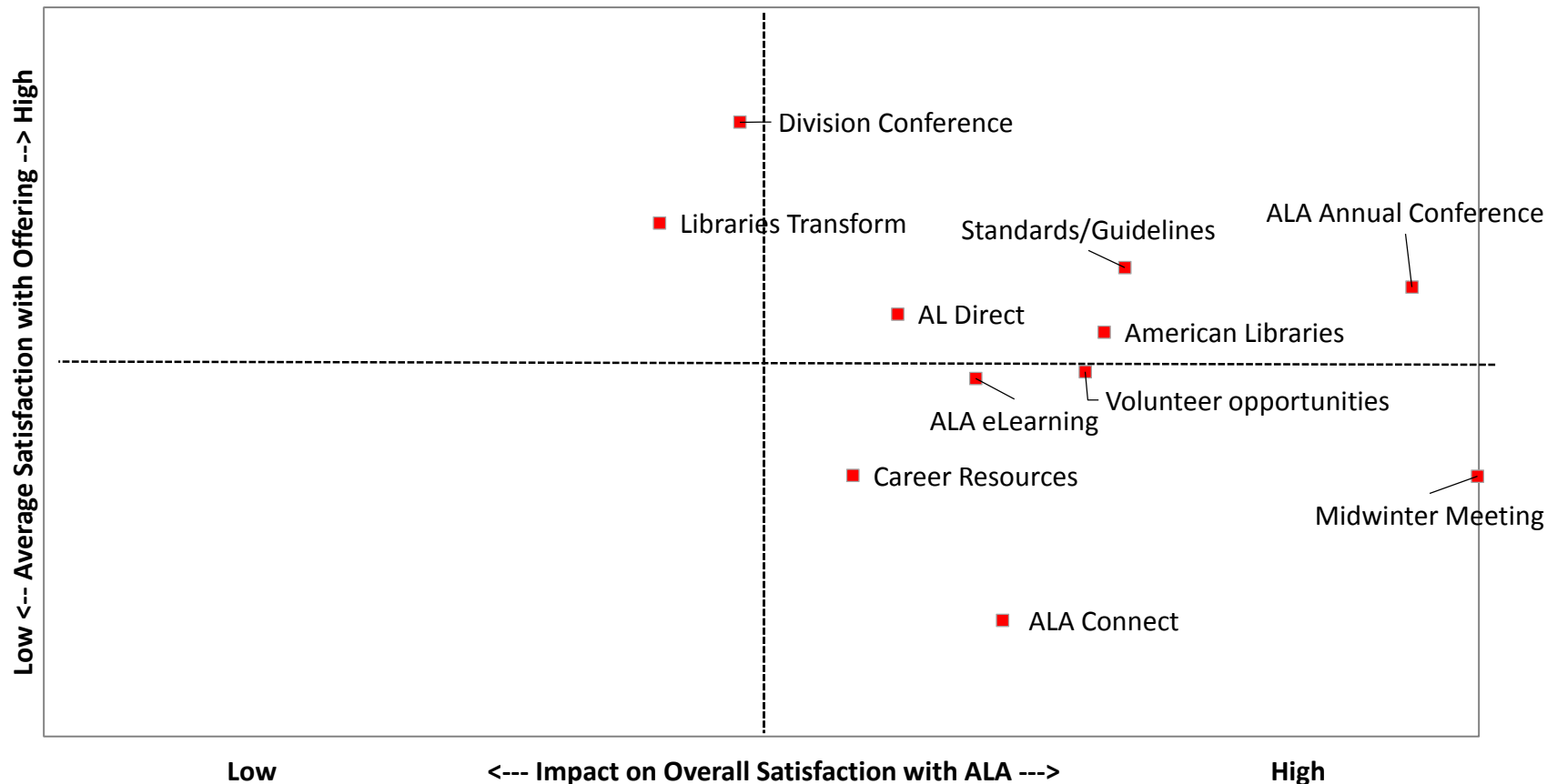
ALA American Library Association

Satisfaction for ALA's core benefits is generally strong. ACRL MW20 B&F Doc 13.0

Benefit Usage and Satisfaction	Usage	Satisfaction (Satisfied + Extremely Satisfied)
American Libraries	78%	74%
ALA Annual Conference	58%	77%
AL Direct e-publication/newsletter	41%	75%
ALA eLearning (webinars, online courses)	41%	71%
ALA Standards and Guidelines	40%	79%
ALA Midwinter Meeting	33%	62%
ALA Connect	29%	46%
Division Conference/Symposium/Forum	29%	85%
Libraries Transform public awareness resources	23%	83%
ALA Library Resource Guides	21%	75%
Career Resources	21%	59%
I Love Libraries Website	20%	78%
ALA online discussion lists	19%	65%
Advocacy Resources	17%	81%

The ALA Midwinter meeting and Annual Conference have the strongest relative impact on overall membership satisfaction.

Satisfaction with Offerings & Impact on Overall ALA Satisfaction



Connectedness to ALA

34% of members feel connected to ALA, 20% feel disconnected and 46% are neutral.

- Long-term members have a stronger sense of connectedness to ALA than their peers.
- Newer members (5 years or less) are more likely to feel disconnected.

Connectedness to ALA (continued)

Members indicated that the top ways they feel connected or would feel more connected to ALA are...

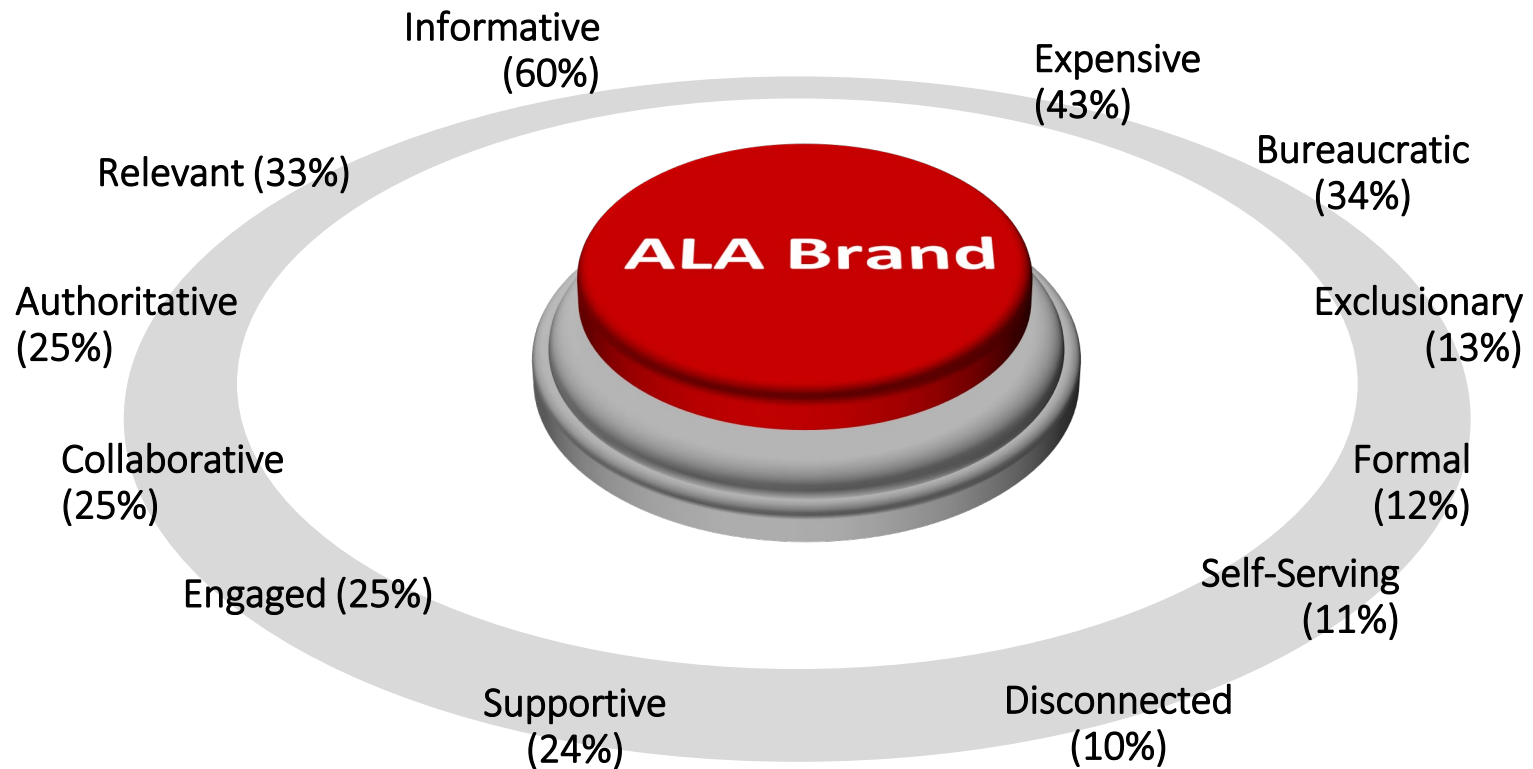
- Meeting other librarians and library workers (36%)
- Learning new things from ALA educational offerings (33%)
- Collaborating with peers (31%)
- Meeting colleagues/peers at events (31%)



ALA is described as informative and relevant but also expensive and bureaucratic.

Positive Attributes

Negative Attributes



Non-Member Survey Respondents

The majority of former members did not make it past the three-year mark of membership (62%).

A misalignment between dues and value is the number one reason some library professionals are not members of ALA.

Just one in five non-members say they are likely (15%) or extremely likely (5%) to join ALA in the next year.

Keeping up-to-date is library professionals' number one challenge.

ACRL MW20 B&E Doc 13.0

Professional Challenges	Percent
Keeping up-to-date with new trends and developments in the field	41%
Dealing with budget constraints	37%
Personal considerations (e.g., work/life balance, family commitments)	30%
Expanding my knowledge/level of expertise	29%
Finding a job or making a job change	23%

ALA effectively helps library professionals address some of the challenges they face.

ACRL MW20 B&F Doc 13.0

How Well Do You Feel ALA Addresses Each of These Issues?	Bottom-two box (Not well + Not well at all)	Top-two box (Well + Very Well)	Unsure
Keeping up-to-date with new trends and developments in the field	4%	72%	6%
Expanding my knowledge/level of expertise	10%	51%	12%
Expanding my network/connections with other library professionals	17%	40%	12%
Finding a job or making a job change	30%	20%	19%
Dealing with budget constraints	32%	17%	22%
Personal considerations	40%	6%	35%



Next Steps - Recommendations

- Develop a wide range of volunteer opportunities and emphasize the benefits of these opportunities on the volunteer and on the profession.
- Diversify communications to members and prospects about the opportunities at ALA.
- Demonstrate the value of paid ALA resources over free alternatives.

- Increase awareness of ALA's advocacy-related successes. Make it easier for members to become involved in advocacy issues.
- Guide members to ALA's educational and professional development offerings that best fit their career stage, topical interests and formatting preferences.

- Use this research to further evaluate ALA's portfolio of programs, products and services. Guide members to the offerings that best address their needs.
- Highlight how ALA membership can save members time and money in the short- and long-term.

Sheri Jacobs, FASAE, CAE, President & CEO

Trevor Schlusemann, CIPP/E, Vice President, Market Research and Analytics

Nick Fernandes, Senior Director, Marketing Research

Matt Cavers, Senior Market Research Analyst

Emily Thomas, Market Research Analyst

Greer Faber, Marketing Assistant

Prepared by Avenue M Group

January 14, 2020

Wanda Brown
President, American Library Association

Dear Wanda,

The Boards of Directors of ACRL and PLA are writing in response to recommendations contained in SCOE's [Forward Together](#) report. We thank and commend SCOE for its thoughtful work on long-standing and complex issues. We agree that change is needed and that ALA is not nimble and can seem confusing. Additionally, ALA's serious financial challenges demand strategic thinking, a willingness to make difficult decisions, and an on-going commitment to transparency as modelled by SCOE. SCOE chair Lessa Pelayo-Lozada has been phenomenal in leading the committee; seeking input across the association; and responding quickly and thoroughly. We are writing, however, to share our concern that conscientious members cannot support the proposal without a clear understanding how such changes would be implemented.

Our successes as divisions rest in the commitment and generosity of our members. Division members (who represent 60% of ALA members) engage with us to develop new programs, initiatives, and resources for the field. Our members, by the thousands, have contributed their time, their expertise, and their dollars, toward creating and supporting resources for the field. They have put their trust in us to ensure we continue to strategically and successfully invest in programs that will strengthen libraries and library staff. We are writing as stewards of our members' trust.

While we are interested in all facets of the SCOE recommendations, our focus here relates to SCOE recommendations that most directly impact divisions. SCOE recommendations for the ALA Board, standing committees, and leadership assemblies are specific in spelling out composition, charges, and authority. SCOE's recommendations related to divisions are less so.

From Forward Together, we note the following (page 20, italics added for emphasis):

"A review of the "Operating Agreement" in relationship to the Forward Together recommendations. This review may include **but is not limited to** a review of bylaws, dues, and dues structures. Within this larger umbrella of the Operating Agreement are several recommendations:

- Replace individual division bylaws with a shared policies and procedures document. This will help define the relationship and fiscal responsibility of divisions, helping members understand the symbiotic relationship between divisions and the rest of ALA.
- With assistance from the Membership Office and the Membership Committee, align dues and dues structures across the divisions. This makes the process easier for members to join divisions and helps members understand how dues are spent. It is recommended to explore the rate of \$70 for each division from the preliminary fiscal analysis models. This would have the least fiscal impact overall and is

only a recommendation for the Membership Office and Committee to further explore and test this model.

- Schedule a regular review of the Operating Agreement.

- ***A process and timeline for the above recommendations is to be determined in consultation with the divisions and the executive director.***

Our Response

1. The [ALA Operating Agreement](#) (pages 23-37) defines ALA policy related to divisions including governance, standards and programs, and financial relationships. ***The OA has not been fully reviewed for 30 years.*** We agree it is long past time to do so; that regular reviews going forward are essential; and that the review process requires trust to be successful. We also note that the last time the OA was approved extensive, regular reviews were written into policy (see [ALA Policy Manual](#) A.4.3.4.4 Purpose, Scope, Implementation, Review Process, and Definitions) but this has not happened. How will the current recommendation be different to ensure regular reviews occur? Any major revision to the OA, as with changes to bylaws, will have major impacts on division autonomy and function.
2. The description of the review process, “This review may include ***but is not limited to*** a review of bylaws, dues, and dues structures,” is so vague that conscientious members would have no idea of what they were voting to support in the SCOE recommendations. A clear timeline, process, and specific stakeholder group must be developed and defined before division members can act knowledgeably. We recognize that SCOE is in the process of charging an implementation team to do a closer review. This work must be completed before Council and membership votes take place and ALA’s new Executive Director should have the opportunity to weigh in.
3. Divisions have the knowledge and commitment and want to help address how to update the OA. Division members should have a seat at the table in these discussions and decisions.
4. Related to SCOE’s recommendation to align dues across the divisions, division staff have for years offered to move to one dues rate to ease internal complexity. Divisions were told doing so would not be helpful in resolving IT complexity issues; that the ALA tiered structure (1st, 2nd, 3rd year memberships) needed to be resolved first and was the larger issue. We agree with SCOE; standardized dues should be explored, coupled with a mechanism for regular dues increases.
5. SCOE recommends the elimination of Council. Per Article VI of the ALA Bylaws, the Council is the authorizing body for the divisions. How/who will make bylaw changes in the short run given the proposed elimination of Council? We believe revised bylaws should be developed and shared prior to any vote so that the division members understand the impact on their work.

Conclusion

Beyond SCOE’s focus on ALA’s complexity, there are several factors contributing to member confusion and uncertainty that impact how SCOE recommendations are received. These include: uncertainty about the “new Midwinter;” the lengthy timeframe for hiring and onboarding a new ALA ED; the sale of the ALA HQ and perceived loss of a real estate asset; the move to leasing space and uncertainty about future costs; continuing lack of capacity in IT; a lack of clear business rules applied consistently across the entire organization; the inability of ALA to provide mechanisms for targeted communication and accessible platforms for member engagement; and overall concern about ALA’s serious financial situation.

ACRL MW20 B&F Doc 13.1
(Also ACRL MW20 Doc 18.2)

Since ALA will have a new Executive Director in place soon, time should be allowed for the ED to review, assess, and identify what changes s/he would support to the Operating Agreement and bylaws in consultation with division staff and member leaders. Until then, and until we have the ancillary draft documents that show more specifically how the recommendations would be implemented for divisions, as well as a better understanding of ALA's financial picture, we cannot take a position on SCOE's recommendations. We realize much of this goes beyond SCOE's scope and believe that senior ALA leaders and staff can, and should, begin to address this missing material immediately and transparently. ALA finances must be included in the context of these discussions. We need a clear understanding of the financial implications and the financial sustainability of the new model as well as a clear understanding of the role of divisions within ALA.

We again want to take this opportunity to thank you for your hard work, passion, and vision for a new ALA. We look forward to working with you to draft the new authorizing documents for ALA.

Respectfully,

ACRL Board, Karen Munro, President

PLA Board, Ramiro Salazar, President

Cc: Lessa Pelayo-Lozada, Chair, SCOE
Mary Ellen Davis, ACRL Executive Director
Barb Macikas, PLA Executive Director
Mary Ghikas, ALA Executive Director

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ALA Operating Agreement

A.4.3.4.1 Policies of the American Library Association in Relation to its Membership Divisions (Old Number 6.4.1)

1. Preamble
2. Current Organizational Values of ALA
 1. Unity
 2. Diversity
 3. Authority
 4. Autonomy
 5. Collaboration/Cooperation
3. Purpose, Scope, Implementation, Review Process, and Definitions
 1. Purpose and Scope
 2. Implementation
 3. Review Process
 4. Definitions
4. Use of ALA Services
5. Financial
 1. Dues
 2. Council Actions with Fiscal Implications
 3. Services and Charges
 4. Fund Balances
 5. Endowments
 6. Furniture and Equipment
 7. Division Budget Review
 8. Divisions with Small Revenue Bases/Number of Members
 9. Association Finances
 10. Other
6. Publishing Activities
7. Personnel
8. Division national Conferences, Preconferences, and Related Activities
9. Annual Conference and Midwinter Meeting
10. Special Projects of Divisions
11. Planning

1. *Preamble*

The American Library Association (ALA) is unique among American associations in the manner in which it is structured. It is one association, with indivisible assets and a single set of uniform administrative, financial, and personnel policies and procedures. It is governed by one Council, from which its Executive Board is elected, and is managed by an Executive Director who serves at the pleasure of that Board.

It is also the home for eleven Divisions, each of which has:

- a statement of responsibility developed by its members and approved by ALA Council;

<http://www.ala.org/aboutala/governance/policymanual/updatedpolicymanual/section1/operatingagreement>

- a set of goals and objectives established by its members, which drive its activities;
- an Executive Director and other personnel as necessary to carry out its programs;
- responsibility for generating revenue to support staff and carry out its programs; and,
- a separate Board of Directors, elected by its members, and responsible to ALA Council.

Divisions and all other units of ALA are inextricably interrelated in structure, personnel, resources, overall mission, and operations. All members of Divisions are first members of ALA. Their voluntary selection of Division membership is an indication of their special interests, in addition to their general concern for libraries and librarianship, and it demands the commitment of the Divisions to serve those special interests.

By this commitment, expressed in publications, conference programming, advisory services, and other educational activities germane to their mission statements, the Divisions serve the American Library Association as a whole. By supporting Division operations through the provision of space and services, ALA gives tangible evidence of its recognition of the importance of Divisions in meeting the needs of its members.

The nature of the relationships among the various ALA units is a dynamic one. Divisions and ALA are committed to maintaining a collaborative style of interaction and to remaining flexible enough to address the ever-changing issues facing libraries and librarians.

This collaborative model implies mutuality in all relationships, the ability of any aggregation of units to work together for the common good, and the coexistence of Division autonomy and ALA unity.

This policy document implies the need for a mutual understanding of the differences between Divisions and other ALA units, differences which are balanced by a similarity of interest and activity. It underscores the Divisions' willingness to support and contribute to ALA as a whole and their recognition of the interdependence of all ALA units.

These policies must be based on an appreciation by the total membership and by other ALA units of the Divisions' contributions to ALA as a whole. An activity carried out by a Division is an ALA activity. Division staff members are ALA staff members and represent ALA as well as their own Divisions in work with members and the general public. Division officers and members must recognize the value to the Division of the services provided by ALA, and ALA members and units must recognize the value to ALA as a whole of the services provided by Divisions.

Divisions are integrally involved in the decision-making process of the Association. They exercise their decision-making prerogatives through the following means:

- Full authority within those areas of responsibility designated by ALA Council (ALA [Bylaws, Article VI, Section 2b](#))
- Representation on ALA Council to raise issues and to set policy (ALA [Bylaws, Article IV, Section 2c](#); ALA Policy 5.3)
- Representation on the Planning and Budget Assembly (ALA [Bylaws, Article VIII, Section 2](#))
- Negotiation of performance objectives of Division Executive Directors with the Associate Executive Director, Member Programs and Services ([ALA Policy 6.4.1 VII](#))
- Day-to-day involvement of Division staff in the operations and deliberations of the Association Representation on Association-wide bodies including the Legislative Assembly, the Library Education Assembly, and the Membership Promotion Task Force

- Participation in the planning process.

In sum, this document is designed to continue a cooperative framework in which the inevitable questions of organizational relationships can be addressed and resolved.

2. *Current Organizational Values of ALA*

This statement reflects the current organizational values of the American Library Association and was developed through reference to existing ALA documents.

1. *Unity*

ALA is one association. It has a single set of administrative, financial, and personnel policies and procedures, as well as indivisible assets. All members of Divisions are members of ALA. Divisions and all other ALA units are inextricably interrelated in structure, personnel, resources, overall mission, and operations.

2. *Diversity*

ALA has a stake in the work of each of its Divisions. Division activities and services are of value and importance to the Association. They provide for a rich and diverse program that gives opportunities to all segments of the profession for involvement, leadership, and participation in activities that carry out the mission, goals, and priorities of the Association.

3. *Authority*

Recognizing the significant contribution, resources, and expertise of its Divisions, ALA delegates to each Division the authority and responsibility to represent the Association in designated areas. Each Division provides unique programs and services to its members, to all members of the Association, to the profession of librarianship, to the broader educational community, and to the public at large.

4. *Autonomy*

ALA provides leadership for the development, promotion, and improvement of library service. ALA values the strength and effectiveness of its Divisions. Divisions are best able to carry out their missions when their members have the autonomy, independence, and freedom to pursue goals and objectives of particular concern to them, as well as to participate democratically in the Division's direction, governance, and financial decisions.

5. *Collaboration/Cooperation*

ALA and its Divisions have opportunities through the Association's unique governance and administrative structure to stimulate and build on one another's strengths and resources to advance shared, as well as diverse, goals.

3. *Purpose, Scope, Implementation, Review Process, and Definitions*

0. *Purpose and Scope*

Divisions have a substantial degree of autonomy and responsibility; however, the corporate and legal entity is the American Library Association. Any responsibilities not specifically delegated to Divisions remain within the authority of the Executive Board and ALA Council. The principal intent of this document is to define the policies governing the relationship between ALA and its membership Divisions.

In addition to the ALA Constitution and Bylaws and other ALA Policies, this document provides a framework of guiding principles for that relationship. As a policy document, its adoption and approval of revisions are the responsibility of the ALA Council. ALA has other policies and procedures that govern the relationships with other organizational units.

1. *Implementation*

Implementation of these policies will be carried out under the direction of the ALA Executive Director, working with the department heads and Division executive directors. Major operational decisions made in that implementation will be codified in documents referred to as "Operational Practices."

2. *Review Process*

To make this Agreement responsive to the needs of the Association, it shall be reviewed on an annual basis by those responsible for the governance of ALA and its membership Divisions. Changes may be recommended by Division leadership, ALA staff and management, or other interested parties at any time; however, BARC shall initiate the review process annually according to the following schedule:

- Fall BARC Meeting-At this meeting, BARC develops agenda of major emerging issues and requests input from Divisions. The annual indirect cost study shall be available.
- Midwinter-Divisions discuss any operating agreement issues identified by BARC and raise other operating agreement issues to be discussed by BARC at its Spring meeting. The Planning and Budget Assembly (PBA) may be used as a forum for PBA participants to identify operating agreement issues of concern.
- Spring BARC Meeting-Mandated discussion of operating agreement issues raised by Divisions, ALA staff and management, and/or other interested parties. BARC recommends mechanism and time table for cooperative actions with Divisions to address proposed changes.
- Annual-Operating agreement is a mandated item on PBA agenda. Division Boards review any BARC recommendations and respond to BARC. BARC forwards any necessary recommendations to Executive Board for action by Council. Any changes undertaken in this Operating Agreement shall be implemented consistent with the budget cycle of ALA and its Divisions and shall be done in such a manner as to minimize negative impact on the program of ALA and of the Divisions.

Roles of Key Parties to operating agreement

- Division Boards: identify problem areas and issues; initiate actions necessary for revisions; work with Division staff and other Divisions as appropriate to explore problems and solutions; make recommendations to BARC to initiate revisions.
- BARC: identify problem areas and issues; communicate information concerning the operating agreement through PBA to Council and to ALA at large; work with Division leaders and ALA management to recommend solutions and consequent revisions to operating agreement.
- ALA Management: identify problem areas and issues and work with the Division Executive Directors to explore problems and solutions. Review policies and make recommendations as appropriate to BARC and Executive Board. Division
- Executive Directors: identify problem areas and issues and review as appropriate with management and Division Boards.

3. *Definitions*

The following definitions are guidelines for members and staff in the development, review, and implementation of these policies:

- *Policies*: Guiding principles that provide the framework for the relationship between ALA and its membership Divisions. Policies reflect the views and thinking of membership, and provide a guide to action to achieve the goals of the American Library Association. Policies are adopted by the Council of the American Library Association.
- *Operational Practices*: Definitions of the manner or method of implementing policies. Operational Practices (1) deal with terms under which services will be provided free of charge or at a cost; (2) define roles and responsibilities in policy implementation; and (3) reflect other issues contained in the “Policies” document that may require negotiation between departments and membership Divisions.

Operational Practices are developed by the ALA Executive Director with the ALA Department Heads in consultation with the Division executive directors and appropriate personnel in the department responsible for the activity described. Department personnel will provide draft copies of those procedures for review and comment to appropriate ALA staff members whose work will be affected by those procedures. Copies of Operational Practices are supplied to appropriate membership units responsible for the governance of ALA and its membership Divisions.

Detailed information about implementation of the policies outlined throughout this document are found in the Operational Practices for the Implementation of Policies of the American Library Association in Relation to Its Membership Divisions.

- *ALA Basic Services*: Those services made available to all ALA members at no additional charge beyond their ALA dues. Dues provide the primary support for basic services. Basic services may be supported by dues or other options as approved by the Executive Board. Basic ALA services include: American Libraries, information/advisory services, support for governance/member

groups, public/professional relations, administration of awards and scholarships, membership promotion/retention, executive/administrative/financial services; offices: research, personnel resources, outreach services, government relations, intellectual freedom, accreditation; Library.

- *Division Basic Services:* Those services made available to all Division members at no additional charge beyond their Division dues. Dues provide the primary support for basic services. Basic services may be supported by dues or other options as determined by Division Boards. Basic Division services include: periodical publications designated as perquisites of membership, information/advisory services, support for governance/member groups, public/professional relations, administration of awards and scholarships, membership promotion/retention, executive/administrative/financial services.
- *Overhead:*
 1. Internal: that overhead rate applied to units of ALA, e.g., the annual overhead rate paid by divisions for revenue-generating activities identified in this policy document.
 2. External: that overhead rate applied for the purposes of external reporting, e.g., grants and taxes.
- *Fund Balance:* Accumulated net revenue.

4. *Use of ALA Services*

All ALA Divisions must use exclusively the following services provided by ALA: Human Resources, Membership Services, telephone, insurance, purchasing, Fiscal Services Department, Legal Counsel, and Archives. ALA Divisions must be housed in properties owned or leased by the Association.

5. *Financial*

Divisions are governed by prevailing ALA fiscal policies and procedures. Divisions shall participate in formulating and revising these policies and procedures.

0. *Dues*

Divisions have the right to establish their own personal and organizational dues structures and set membership perquisites. (ALA [Bylaws, Article I, Section 2](#); [Article VI, Section 6](#))

Discount and special promotion dues authorized by the ALA Executive Board apply only to that portion of dues applying to ALA membership. Divisions receive proportionate reimbursements for “free” Division choices of continuing and life members. (ALA [Bylaws, Article I, Section 2 A.7](#))

1. *Council Actions with Fiscal Implications*

<http://www.ala.org/aboutala/governance/policymanual/updatedpolicymanual/section1/operatingagreement>

Council resolutions that would impose specific assignments on a Division shall be reviewed by BARC with the Division Board of Directors to assess any financial implications of that assignment. BARC shall report back to Council with recommendations as to any budgetary adjustments necessary to implement such assignments prior to final Council action on that item. (ALA Policy 5.2)

2. Services and Charges

The fiscal arrangements between ALA and its membership Divisions in regard to charges for services can be categorized in five ways. The five categories are defined below. Specific examples of the services in each category are given.

1. ALA provides to Divisions at no direct charge the following services of ALA Departments and Offices:
 1. Staff Support Services Department
 - Office space and related services
 - Telephone services: switchboard, 800 number, and internal service, as defined in an Operational Practice
 - Distribution services
 - Basic furniture and equipment (as defined in an Operational Practice) for each regular Division staff member
 - Equipment maintenance on equipment supplied by ALA
 - Personnel services
 - Purchasing
 - Data processing (as defined in an Operational Practice)
 - Storage and warehouse space
 2. Member Programs and Services and Communications Departments
 - Conference Arrangements, including:
 - Staff travel costs and per diem for Midwinter Meetings and Annual Conferences
 - Equipment (e.g., AV and computers including the cost of labor), supplies, services, and space for programs, meetings and offices at the Midwinter Meeting and Annual Conference (as defined in an Operational Practice)
 - Exhibit space at Annual Conference
 - Membership services
 - Public information services, including the preparation and distribution of news releases
 3. Fiscal Services Department
 - Accounting
 - Financial systems
 - Planning and budgeting
 - Business expense (insurance, legal, audit)
 - Credit and collections
 4. Publishing Department
 - Copyright service
 - Rights and permissions
 5. Executive Office
 6. Washington Office
 7. Office for Intellectual Freedom

8. Office for Literacy and Outreach Services
9. Office for Library Personnel Resources
10. Office for Research
11. Library and Research Center
2. ALA charges Divisions for the actual costs of the following services of ALA departments:
 1. Staff Support Services
 - Specialized data processing, as defined in an Operational Practice
 - Equipment maintenance for equipment purchased by the Division over which the Division exercises sole use and control
 - Printing and duplication, as defined in an Operational Practice
 - Telephone services not specified in V.C.1.a., as defined in an Operational Practice
 - Postage for special mailings, as defined in an Operational Agreement
 2. Fiscal Services
 - Overhead on non-dues revenue-generating activities. The rate will be set annually according to an ALA Operational Practice and will be assessed as explained below on non-dues revenue at a composite rate.
 - Overhead will be assessed at 100% of the ALA composite rate (at the end of a four-year phase-in period, beginning in 1991 and ending in 1994) on revenue from:
 - registration fees
 - exhibit space rental
 - meal functions, except for separately-ticketed events (The schedule for phase-in of the ALA composite overhead rate on revenues is:
 - 50% of the ALA composite rate in 1991 and 1992
 - 75% of the ALA composite rate in 1993
 - 100% of the ALA composite rate in 1994).
 - Overhead will be assessed at 50% of the ALA composite rate (at the end of a five-year phase-in period, beginning in 1991 and ending in 1995, in equal annual increments) on revenues from:
 - net sales of materials
 - subscriptions
 - advertising except in those publications which are provided to Division members as a perquisite of membership
 - other miscellaneous fees.
 - Overhead will not be assessed on revenues from:
 - dues
 - donations
 - interest income
 - ALA royalties to Divisions
 - travel expense reimbursements from outside organizations
 - separately-ticketed events at conferences (e.g., tours and meal functions)
 - advertising in those publications which are provided to Division members as a perquisite of membership

3. Publishing
 - Subscription and order billing services
 - Central production services
 - Marketing services
3. ALA and the Divisions share the costs of the following:
 - Division Leadership Enhancement Program
 - Awards promotion
4. Divisions assume total responsibility for the following costs:
 - Division personnel compensation
 - Projects and activities of the Divisions except as specified in this agreement
 - Membership group support (governance - boards, committees, etc.)
 - Furnishings and equipment purchased by Divisions and over which they have sole control and use. *See also* Section IX, Annual Conference and Midwinter Meeting.
5. Divisions may:

Purchase services or products from other ALA units and outside agencies, consistent with ALA policy.

3. *Fund Balances*
 0. ALA Divisions build and maintain fund balances appropriate to their needs. A fund balance is defined as accumulated net revenue.
 1. Divisions will not receive interest on fund balances or deferred revenue.
4. *Endowments*

Divisions may establish endowments or add to existing Division endowments from any source including existing fund balances once the Division has reached a minimum fund balance as determined by the Division and approved in accordance with the budget review process and approved financial plan. The establishment of Division endowments will follow the guidelines outlined in ALA policy. The use of the interest from these Division endowments will be subject to Division Board approval and applicable ALA policy.

5. *Furniture and Equipment*

ALA will provide basic furniture and equipment to each regular Division staff member.

Divisions will retain sole control and use of all furniture and equipment purchased with Division funds.

Divisions may acquire additional furniture and equipment in two ways:

0. Above the capitalization limit:
 0. Divisions have authority to purchase capital equipment outright by paying the full price to ALA, with ALA taking the depreciation.
 1. Divisions can purchase furniture and equipment through ALA budget request process by paying the scheduled depreciation, subject to ALA priorities and approvals.
1. Below the capitalization level, Divisions have the authority to purchase equipment outright.

6. *Division Budget Review*

Division Boards have responsibility for developing and approving budgets and multi-year program and financial plans, which are then reviewed by ALA management and BARC. Annual budgets are approved by the ALA Executive Board. Divisions also have the responsibility to alert the Association to any planned activities that could have a potential negative impact upon the fiscal stability of the Association.

7. *Divisions with Small Revenue Bases/Number of Members*

ALA Council has assigned specific responsibilities to Divisions. To carry out these responsibilities, each Division requires a base of operating revenue. ALA recognizes that each Division must have staff and must provide basic services to its members as defined in Section III. When a Division's current revenue from dues and other sources excluded from overhead is not sufficient, ALA recognizes its obligation to provide supplemental financial support up to a maximum of 50% of the funding required. This support would be provided only as a result of a well-planned process that is an integral part of the annual budget process that includes review by BARC and approval by the Executive Board. This type of support would not be available to a Division, which, at the end of a fiscal year happened to find itself in a deficit position. Annually BARC and the Executive Board will determine and approve the specific amount of funding required to provide a minimum level of staff and basic services, compare this amount to the Division's estimated revenue, and allocate an appropriate General Fund supplement.

Divisions must generate from dues and other revenue excluded from overhead at least 50% of the funding required to provide basic services. If a Division is unable to meet this 50% level for two consecutive years, its status as a Division must be referred to Council by the Executive Board, with an appropriate recommendation. Money from the General Fund will not be used to offset expenses for non-dues revenue-generating products and services. Divisions may retain the net revenue from these activities to initiate and support other similar activities in the future.

8. *Association Finances*

The Divisions will be kept informed about the Association's financial health and will be involved in meaningful consultation when there is potential impact on Divisions, collectively or individually.

9. *Other*

0. Credit and Collections

Management will provide effective credit and collection policies and services to the Divisions. Divisions will be charged for their bad debts in accordance with ALA policy.

1. Unrelated Business Income Taxes (UBIT)

To the extent that Divisions incur unrelated business income, they will assume responsibility for paying the resulting taxes.

6. *Publishing Activities*

The ALA Publishing Committee has the responsibility for control of the ALA imprint.

A Division may publish materials in three ways: through ALA Publishing Services, on its own, or through an outside publisher. Materials prepared by a Division for other than its own publication must be offered to ALA Publishing Services for first consideration. A Division has the right to accept or reject ALA's offer and pursue other publishing opportunities.

Divisions exercise editorial and managerial control over their periodicals.

The ALA Publishing Committee shall be informed of plans for any new Division periodicals prior to publication.

A Division may purchase production and distribution services from ALA's central production unit. A Division may also purchase marketing services from the Publishing Services Department.

ALA Publishing Services pays royalties to Divisions for Division-generated materials. Divisions may negotiate with ALA Publishing Services on royalties and other variables of publishing. An "Intra-mural Agreement of Publishing Responsibility" is signed by the Division Executive Director and the Director of Publishing Services for each publishing project.

ALA has the sole right to record and market tapes of programs at ALA conferences with the advance consent of the units and speakers. Divisions receive royalties from the sale of tapes of a Division's conference programs. Divisions have the right to record and market tapes of Division preconferences, programs at ALA Annual Conferences which ALA chooses not to record, Division national conferences and regional institutes.

7. *Personnel*

All ALA personnel are responsible to the ALA Executive Director, and through the Executive Director to the entire membership. Unlike other ALA personnel, Division Executive Directors are also responsible to Division Boards and through those Boards to the memberships of their respective Divisions.

All ALA employees are subject to ALA's personnel policies. Each Division shall be responsible for generating the income required for the salaries, wages, and benefits of Division employees.

Each Division Executive Director serves as an ALA Program Director, a senior professional position, and is responsible for advising on ALA plans and preparing recommendations on priorities and alternatives, especially as they relate to the Division's priorities, goals, and objectives. The Division Executive Director meets regularly with other ALA staff members and communicates, cooperates, and coordinates Division activities with those of other ALA units.

The assignment of the appropriate grade for Division staff is made according to ALA personnel policies. The determination of the appropriate staffing pattern (number and position descriptions) shall be made by the Division Executive Director and the Division Board in consultation with the ALA Executive Director.

The recruitment, appointment, and termination of Division Executive Directors shall be a process involving consultation by the ALA Executive Director with the Division Board of Directors or its designates.

Each Division's Board of Directors shall annually review the performance of the Division's Executive Director based upon a single set of goals and objectives as agreed upon by the Division Board, Associate Executive Director, Member Programs and Services, and Division Executive Director. The Division Board shall convey its recommendation to the Associate Executive Director, Member Programs and Services, to whom the ALA Executive Director has delegated the responsibility for evaluating the performance of Division Executive Directors. The Associate Executive Director, Member Programs and Services, shall discuss the confidential report of the performance review with the Division's President upon request.

Division Executive Directors shall have the authority to select, evaluate, and recommend termination of all Division employees, consistent with ALA personnel policies and procedures. Assignments of Division staff to ALA internal committees are arrived at in the context of Division priorities and are kept at a reasonable level.

8. *Division National Conferences, Preconferences, and Related Activities*

Divisions may conduct preconferences, workshops, institutes, seminars, and Division national conferences, in accordance with ALA Policy, at intervals determined by Division program priorities and supported by sound financial management. A Division is responsible for all costs incurred in planning and carrying out such activities. (ALA Policy 7.2.2)

Division National Conferences shall be defined as "non-business conferences removed in time and place from the American Library Association's Annual Conference" and Midwinter Meeting in order "to view and explore areas of divisional concerns in depth." Proposals for Division National Conferences should be made to the ALA Executive Board at least two years in advance of the anticipated meeting date following a prescribed proposal outline. ALA state and regional chapters in the geographical area of a proposed conference shall be notified in writing of a desired conference prior to submitting the request to the Executive Board. Such notice shall seek the cooperation of the chapters with respect to scheduling and programming to the extent feasible. The Division shall contact the host Chapter prior to determining date availability with the host city. The Division shall contact the chapters in the geographical area immediately after determining date availability with the host city. In the event of a conflict with the ALA state or regional chapters and the proposed divisional conference, the ALA Executive Board shall make the decision in consultation with the chapters.

9. *Annual Conference and Midwinter Meeting*

ALA provides the support necessary for Divisions to conduct business and plan and present Conference programs. Some Conference program costs may be borne by the Division except financial support for staffing and equipment as described in Section V.C.1.b. Recognizing that conference programming benefits all attendees, financial support in the form of General and Special Allocations from ALA to Divisions and other units for Annual Conference programming shall be provided; this support will be arrived at as the result of an explicit and equitable

<http://www.ala.org/aboutala/governance/policymanual/updatedpolicymanual/section1/operatingagreement>

process in which the Divisions participate. Meal functions and special events must be self-supporting.

10. *Special Projects of Divisions*

Divisions may seek external (non-ALA) funding to pursue projects to enhance Division program priorities. Division Boards of Directors have the responsibility for assessing programmatic impact and must approve all requests for funding external projects. Additionally, all proposals and contracts for such funds are signed by the Executive Director of ALA in the name of the Association. All special projects are reviewed, approved, and conducted in accordance with established ALA policies and procedures and the conditions of the grant or contract. All costs for projects funded through grants or contracts from outside agencies or organizations should be covered by project funding.

11. *Planning*

Each Division has autonomy in its own planning processes within its area of responsibility as designated by ALA Council, subject to present and future ALA policies. They have the responsibility to develop and implement a planning process to guide their program and allocate their resources within the areas of responsibility assigned to them by the ALA Council. Since Divisions contribute to the formulation of ALA goals, it may be expected that many of the priorities and activities reflected in the plans will also be a part of Division priorities and activities. Further, each Division has responsibility for providing ALA with a multi-year financial plan consistent with ALA's existing financial policies and resting on multi-year program plans reflecting the priorities of the Division's members. Divisions have a responsibility to assist and inform the ALA Executive Board of their strategic plans on a regular basis, and to inform the ALA Executive Board of their work through timely and comprehensive reporting.

This page included to accommodate double sided printing.

American Library Association operational practices

Division fund balance/reserves and budgetary ceiling

Practice Number: 4
4/28/91

Policy

ALA Bylaws Article IX, Section 1:

Except for projects supported by grants to the Association, annual estimates of income shall be based upon the unexpended balance remaining from the previous year plus anticipated revenues for the next budget year. In no case may expenditures be budgeted in excess of the estimates of income arrived at in this manner except for projects supported by grants to the Association.

Section V. D. of ALA Policy 6.4.1:

ALA Division build and maintain fund balances appropriate to their needs. A fund balance is defined as accumulated net revenue.

Section VIII of ALA Policy 6.4.1:

Divisions may conduct pre-conferences, workshops, institutes, seminars and division national conferences, in accordance with ALA Policy, at intervals determined by division program priorities and supported by sound financial management. A division is responsible for all costs incurred in planning and carrying out such activities.

Practice and responsible parties

At the end of every fiscal year, each division will maintain a positive reserve on the accrual basis of accounting, including the practice of recognizing all expenses at the time they are incurred, but recognizing income only when it is earned.

Division reserves are composed of two elements:

- the accumulated net revenues from prior fiscal years and
- those sums remaining in a budget account at the end of a fiscal year after all revenues are received and expenditures paid.

Reserves may be carried forward from one year to another. Endowment principal is not used in calculating reserves.

Background

Reserves

Division Boards and Division Staff manage their division reserves appropriate to their needs and long-term plans, subject to review by the Executive Director and COPES and approval of the annual budget by the ALA Executive Board. Reserves may be used by divisions to fund special projects, to enhance or expand division programs, to pursue other divisional activities, or to offset net losses from a year in which expenses exceed revenues. The excess of expenses may be due to an actual shortfall of revenues or a decision to fund special projects and programs. Expenses for additional staff positions should be supported from reserves only on a short-term basis; positions should be self-supporting within a reasonable time frame.

Division reserves may fluctuate over time as division leaders seek to:

- maintain appropriate balance between support for existing programs and expansion of services and programs
- maintain an appropriate balance in program between "basic" activities and those that are revenue generating.

Divisions are encouraged to develop financial policies specifying the desired level of their reserves. Reserves contribute to both division and ALA financial stability. Divisions will develop 3-5 year projections of key revenue sources, objects of expense, and personnel and space requirements. For those divisions that do not have an adequate reserve, these projections will incorporate such financial planning goals as annual 1-2% net excess of revenue over expenses in order to build the desired reserve. A minimum two-month operating reserve is desirable.

Implications

Requiring a positive reserve balance at the end of a fiscal year means that any division wishing to hold a major event, such as a national conference, early in a fiscal year, especially in the first weeks, must maintain in reserve an amount much greater than if the event were held later in the fiscal year.

Prepared by:

JoAn S. Segal, AED, Programs
April 28, 1991

ACRL MW20 B&F Doc 16.0
(Also ACRL AC19 B&F Doc 24.0)

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To: ACRL Board of Directors
ACRL Budget and Finance Committee

From: Mary Ellen K. Davis, ACRL Executive Director

Date: June 14, 2019

Re: ACRL Financial Performance and plans for FY21 and beyond

ACRL has successfully accomplished what the Board set out to do at the close of FY15—spend down much of its \$5 million net asset balance to invest in programs and services to support members.

Over the last few years ACRL put that money to work investing in programs such as a research agenda on the value of academic libraries, services/education (including developing a database/sandbox) around use of the new Information Literacy Framework, development of a research agenda for scholarly communications, investment in Project Outcome for academic libraries, developing curricula for RoadShows, investments in scholarships to ACRL professional development events (in addition to those donated by individuals), and a transfer to CHOICE to support the development of new products. In addition, ACRL transferred money to its Long- Term Investment (LTI) to develop an annual revenue stream from the interest and appreciation and voluntarily reclassified its advertising revenue to support ALA through payment of additional overhead.

As designed to, these investments reduced ACRL's net asset balance so that by the close of FY20 ACRL is projected to have approximately only \$2 million remaining in its net asset balance. The work of the Budget & Finance Committee to determine the appropriate net asset balance to have on hand (Doc 8.0) suggests that ACRL is approaching the "high risk" level, so it is time for ACRL to focus on generating more revenue than it spends.

While recognizing that ALA's structure and financial relationship with divisions can be expected to change given the work of the Steering Committee on Organizational Effectiveness and a soon-to-be-appointed member group to look at financials, it may be prudent to continue to operate as we are now, with the financial rules laid out in the Operating Agreement (Doc 14.0) and Operational Practices (Doc 15.0). These rules would require that ACRL keep on hand a minimum of two month's operating reserve. In an ACRL Conference year for ACRL that would be at least \$915,764.

ACRL MW20 B&F Doc 16.0
(Also ACRL AC19 B&F Doc 24.0)

Now, let's review the figures provided in (Doc 16.1) to understand ACRL's financial trends.

Figure 1 (Doc 16.1) shows ACRL's net revenues since FY2010. The peaks are the years in which ACRL held its major conference; until 2019, the valleys are the even years without the conference revenues. In 2019 ACRL continued its spend down and chose not to generate a significant net from the Conference. The Conference will meet budget but did not bring in enough net revenue to cover the ACRL's overall budgeted deficit. On this chart ACRL's peak net revenue was in FY13 with net revenues of \$681,788, which is still a drop from the high in FY07 of net revenues of \$866,939. Since then, net revenues in conference years have been about the same although this comparison becomes more complicated as ACRL intentionally spent down its net asset balance. The decline of revenues from ACRL's publishing and dues revenue has contributed to the declining net and larger deficits. Given this chart, it seems fair to suggest that ACRL should reverse its aggressive spend down of the net asset balance and generate net revenue in FY21. This may be easier said than done so the Board will need to prioritize support of the association's many programs.

Figure 2 (Doc 16.1) shows the overhead payments made to ALA by both ACRL and Choice. These contributions are not insignificant to ALA nor to ACRL or Choice. As we noted at the Midwinter Meeting, a significant increase in the percent of the overhead payment could quickly make CHOICE less financially viable.

Figure 3 (Doc 16.1) shows ACRL Conference revenue trends. *Gross* revenues and attendance continue to increase, and *net* revenues, which take into consideration the expenses for both years of the two-year conference cycle, fluctuate, having declined from a high of \$642,298 for the 2005 Conference in Minneapolis to \$360,000 for the 2009 Conference in Seattle, then increased to \$597,621 for the 2015 Conference in Portland, and decreased back to \$475,320 for the 2017 Conference in Baltimore. The net of the 2017 Conference was 17% of conference revenues. As we review the FY19 Conference budget and take into consideration that this is the first year the budget recognizes 100% of the expected Conference revenues (in the past ACRL had budgeted recognizing 90-95% of the registration and exhibits revenue to provide a "cushion" in the budget should participation be lower than expected), we now have budgeted net revenues of \$55,011, or just 2.2% of total revenues. Fortunately, we did better than budget (we are projecting net revenues of about \$200K) but barely more than half the net of the lowest net of recent conferences. Future conference budgets should consider budgeting for net revenues of at least 15%, of total revenue or a targeted number, e.g., \$350-\$450K to ensure a steady income stream. Even this may be modest as ALA currently charges 26.5% in overhead on conference revenue. For FY19 ACRL will contribute more than \$550,000 to ALA in overhead from conference revenues to support ALA programs and services. Should ACRL budget to generate that kind of support for its own programs and services?

Figure 4 (Doc 16.1) demonstrates the fluctuations in publishing revenues. Historically, subscription and ad revenues covered all publication expenses and also subsidized member programs. With the move to open access and decline in subscriptions, *C&RL* and *C&RL News* now need subsidy from member dues or other sources of income. *C&RL* will continue to need

ACRL MW20 B&F Doc 16.0
(Also ACRL AC19 B&F Doc 24.0)

subsidies from other revenue streams, as its online ad revenue does not generate enough income to fully support the open access digital publication. By 2012, *C&RL News* had boosted its revenues with new advertising opportunities, such as ACRL Delivers and ACRL Update, and saw an increase in classified ad revenues, returning the *C&RL News* project to one with positive net revenues. In FY18 we reconsidered whether some of ACRL's advertising was now subject to paying overhead, since "advertising in journals that are perquisites of membership are overhead-exempt" but other advertising revenue is not. Since more of ACRL's advertising now appears in various digital newsletters, etc. that revenue was reclassified as being subject to overhead. This pushed the *C&RL News* to a deficit budget for the first time since 2010. We are also monitoring how new GDPR requirements may impact the size of the lists we can deliver to advertisers, which may well reduce revenues.

Figure 5 (Doc 16.1) shows membership dues revenues for the past ten years. The positive effect of regularly raising dues by small amounts (as approved by members in 2005) is evident. That dues increase also created a new member rate for students, which the Board reduced to \$5 effective with FY18; with that reduction we have seen a 67.9% increase in student members since August 2017. Currently 11.0% or 1,101 ACRL personal members are joining at the student rate. Of concern is the fact that, while small, regular dues increases have stabilized dues revenue, ACRL membership continues to decline. We will continue to work to articulate ACRL's value proposition in a way that resonates with potential members and builds on ALA's recruitment of academic and research librarians. We have persona research that we had hoped to use in a new ALA Connect but the rollout of the product has not been as robust as had been promised. ACRL will work with ALA to explore joint recruitment and retention opportunities.

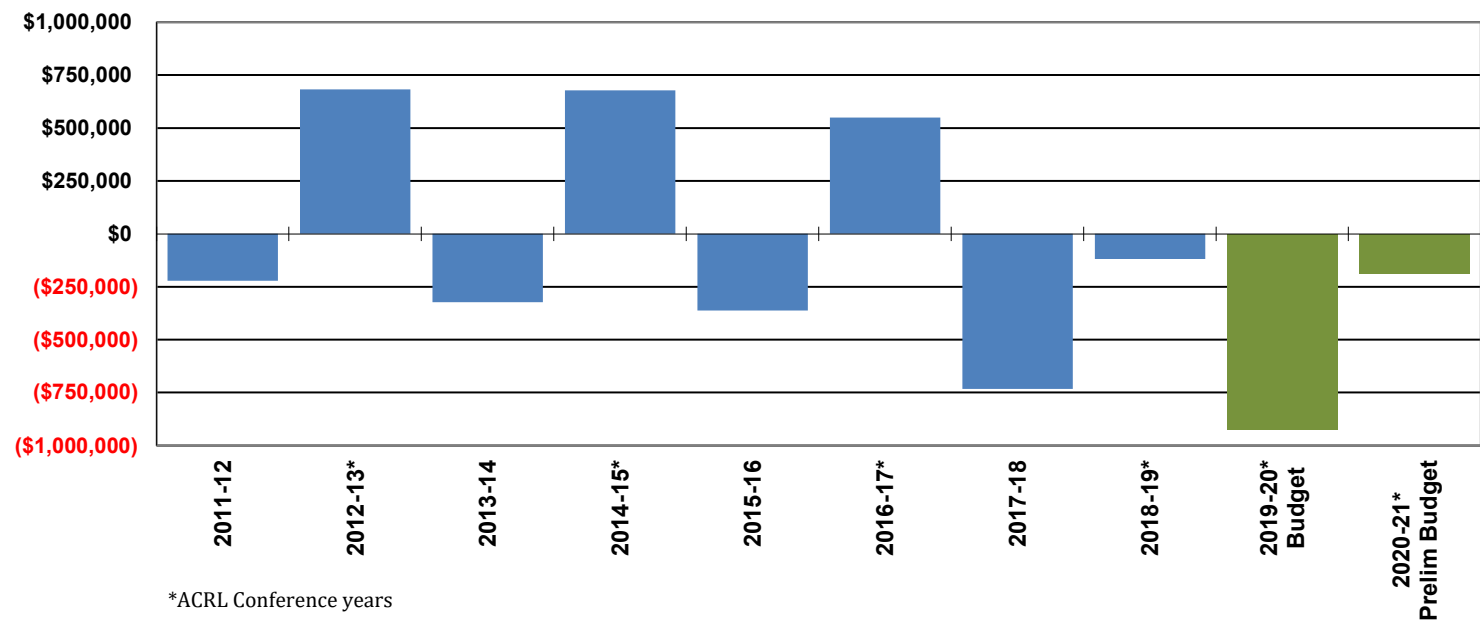
Figure 6 (Doc 16.1) shows the comparison of revenues/expenses by the three major categories for the last 5 years. The charts show the increasing dependence on net revenues from ACRL's educational programs, especially the ACRL Conference, to support the organization.

Next steps

To meet the minimum requirement of a prudent reserve (at least two month's minimum operating expenses or about \$915,764.33), ACRL only has about one more year where it -can continue to spend down as rapidly as it has. The large net asset balance ACRL had built up allowed the association to support new initiatives that the Board and the membership may deem vital to the mission of the association. Rather than taking the budget to the "edge," and losing any opportunity to support new initiatives, ACRL leaders may want to begin the challenging work of identifying how to allocate its resources strategically, which may include reducing funding for programs and/or reducing the number of non-strategic programs ACRL supports.

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FIGURE 1
Net Revenue
(excluding CHOICE)



Opening Net Asset Balance	\$4,165,480	\$3,943,096	\$4,647,419	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583
Revenues	\$2,388,467	\$4,751,514	\$2,204,536	\$5,282,284	\$2,616,463	\$5,368,999	\$2,691,183	\$5,115,731	\$2,572,017	\$5,114,171
Expenditures	\$2,610,814	\$4,069,726	\$2,527,263	\$4,604,875	\$2,979,193	\$4,820,438	\$3,423,870	\$5,234,168	\$3,495,258	\$5,299,392
NET	(\$222,347)	\$681,788	(\$322,727)	\$677,409	(\$362,730)	\$548,561	(\$732,687)	(\$118,436)	(\$923,241)	(\$185,221)
Transfer to LTI	\$0	\$0	\$0	\$150,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0
Closing Net Asset Balance	\$3,943,096	\$4,647,419	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583	\$2,203,362

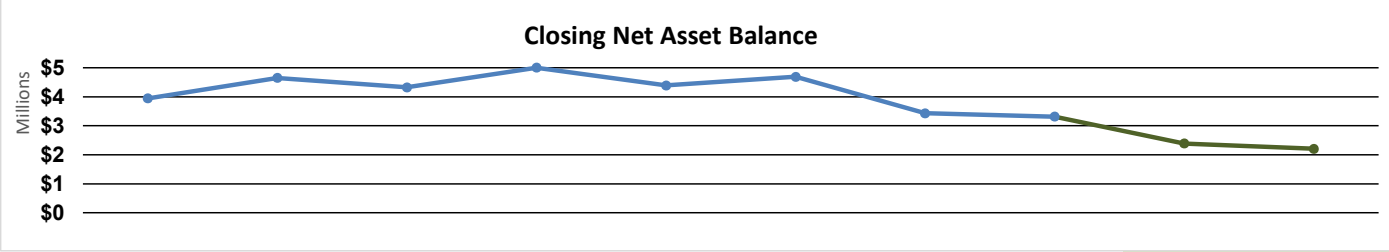
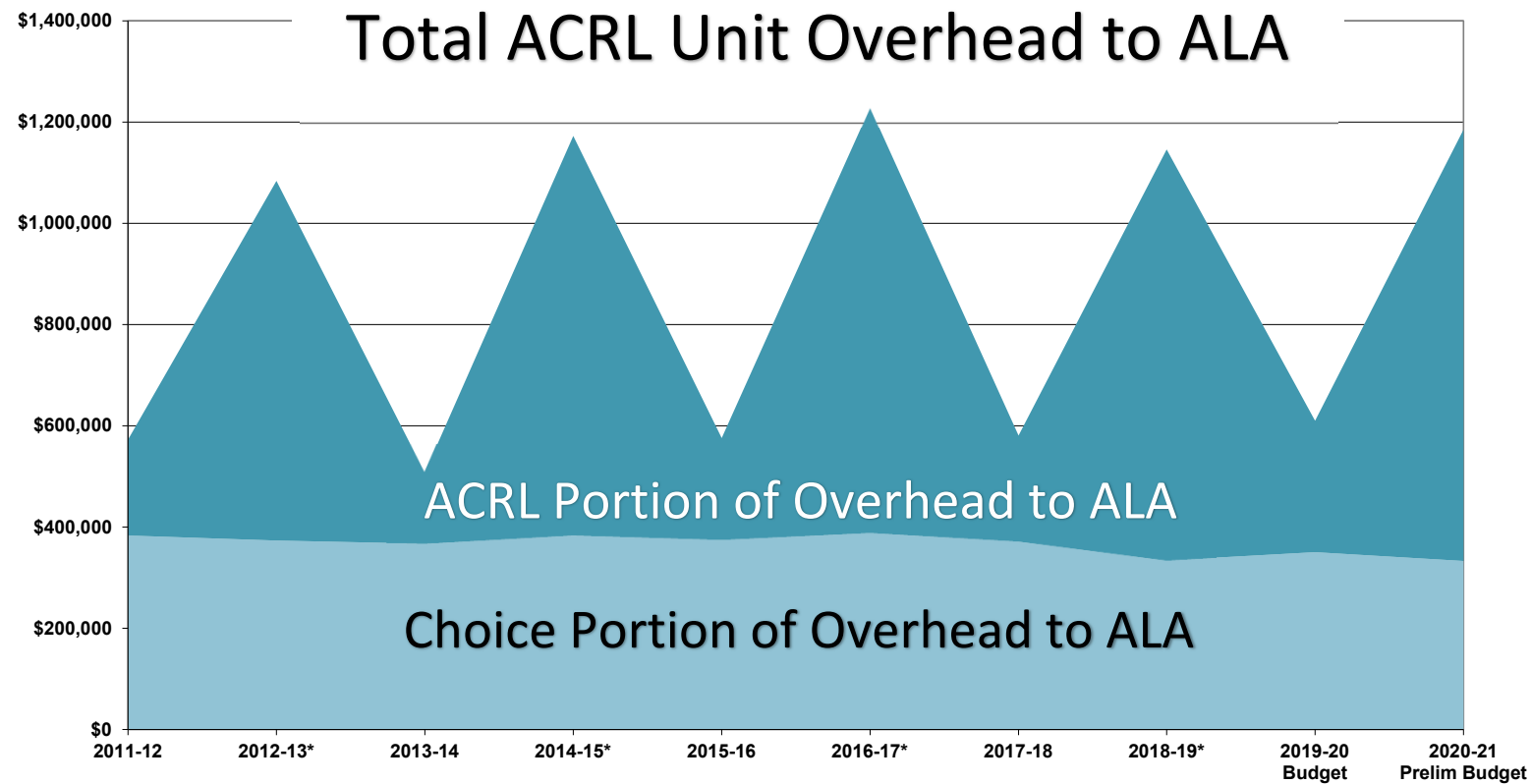


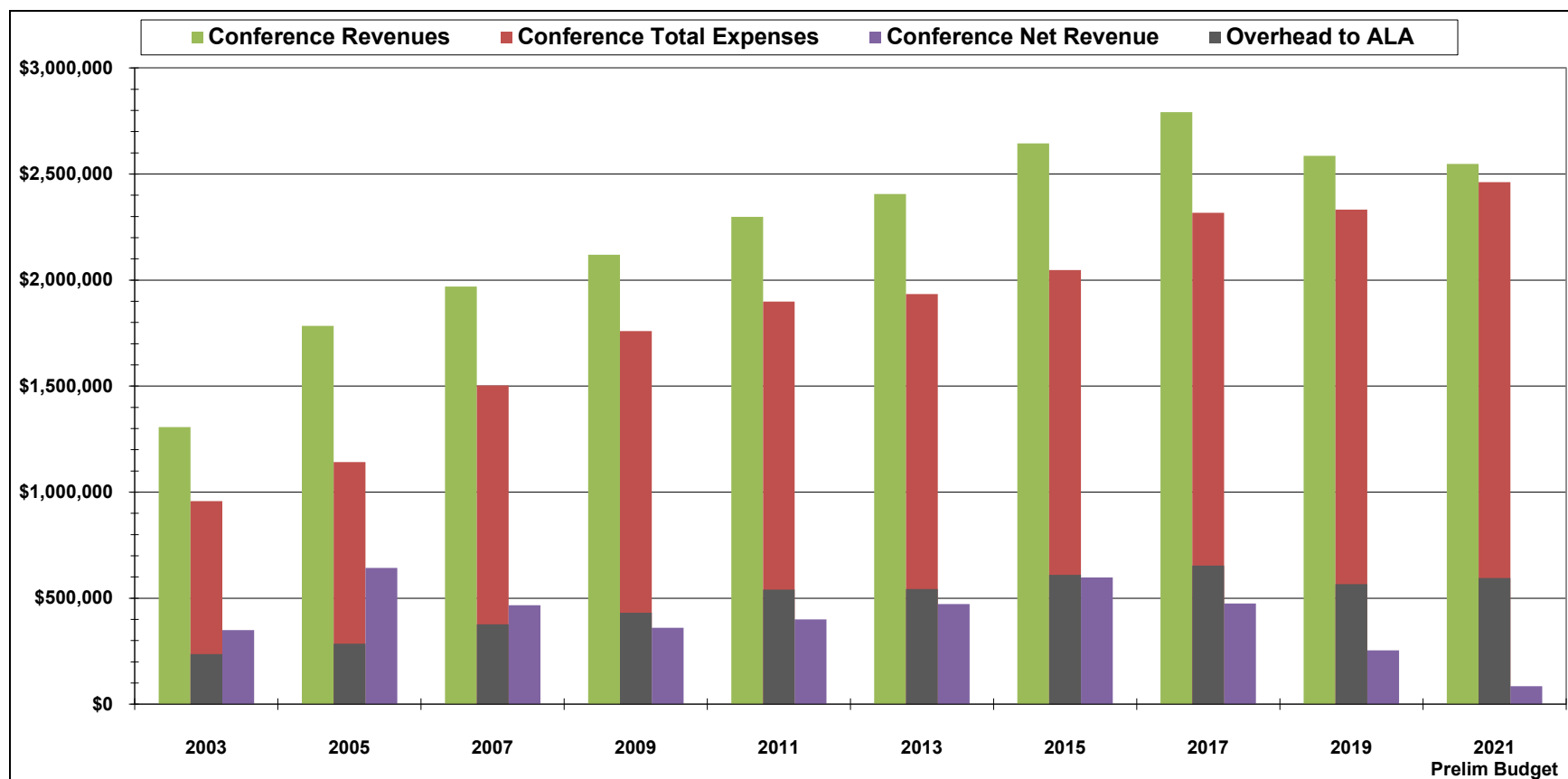
FIGURE 2
ACRL and CHOICE Overhead to ALA



	2011-12	2012-13*	2013-14	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21 Prelim Budget	10-year Total as Budgeted
ACRL Overhead to ALA (without Choice)	\$189,199	\$710,497	\$140,002	\$789,448	\$201,328	\$840,744	\$209,386	\$811,598	\$259,651	\$852,000	\$5,003,853
Choice Overhead to ALA	\$383,234	\$373,132	\$367,338	\$383,209	\$374,640	\$388,206	\$371,353	\$334,014	\$350,546	\$333,043	\$3,658,715
Total Overhead to ALA	\$572,433	\$1,083,629	\$507,340	\$1,172,657	\$575,968	\$1,228,950	\$580,739	\$1,145,612	\$610,197	\$1,185,043	\$8,662,568

*ACRL Conference Years

FIGURE 3
ACRL Conference Revenues and Expenditures



	2003	2005	2007	2009	2011	2013	2015	2017	2019	2021 Prelim Budget
Conference Revenues	\$1,306,375	\$1,783,625	\$1,969,819	\$2,120,018	\$2,298,469	\$2,405,866	\$2,644,921	\$2,792,296	\$2,586,298	\$2,547,251
Conference Total Expenses	\$957,603	\$1,141,326	\$1,503,058	\$1,759,944	\$1,898,648	\$1,933,542	\$2,047,300	\$2,316,976	\$2,331,849	\$2,462,394
Conference Net Revenue	\$348,773	\$642,298	\$466,761	\$360,074	\$399,821	\$472,324	\$597,621	\$475,320	\$254,449	\$84,857
Overhead to ALA	\$236,814	\$285,173	\$376,674	\$431,354	\$540,835	\$542,973	\$610,221	\$653,947	\$566,931	\$595,124
Net Revenue % over expenses	26.7%	36.0%	23.7%	17.0%	17.4%	19.6%	22.6%	17.0%	9.8%	3.3%
ALA Overhead Rates	19.6%	18.8%	21.5%	23.9%	26.1%	25.5%	25.4%	26.4%	26.5%	26.5%

FIGURE 4
Publications Net Revenues
(excluding CHOICE)

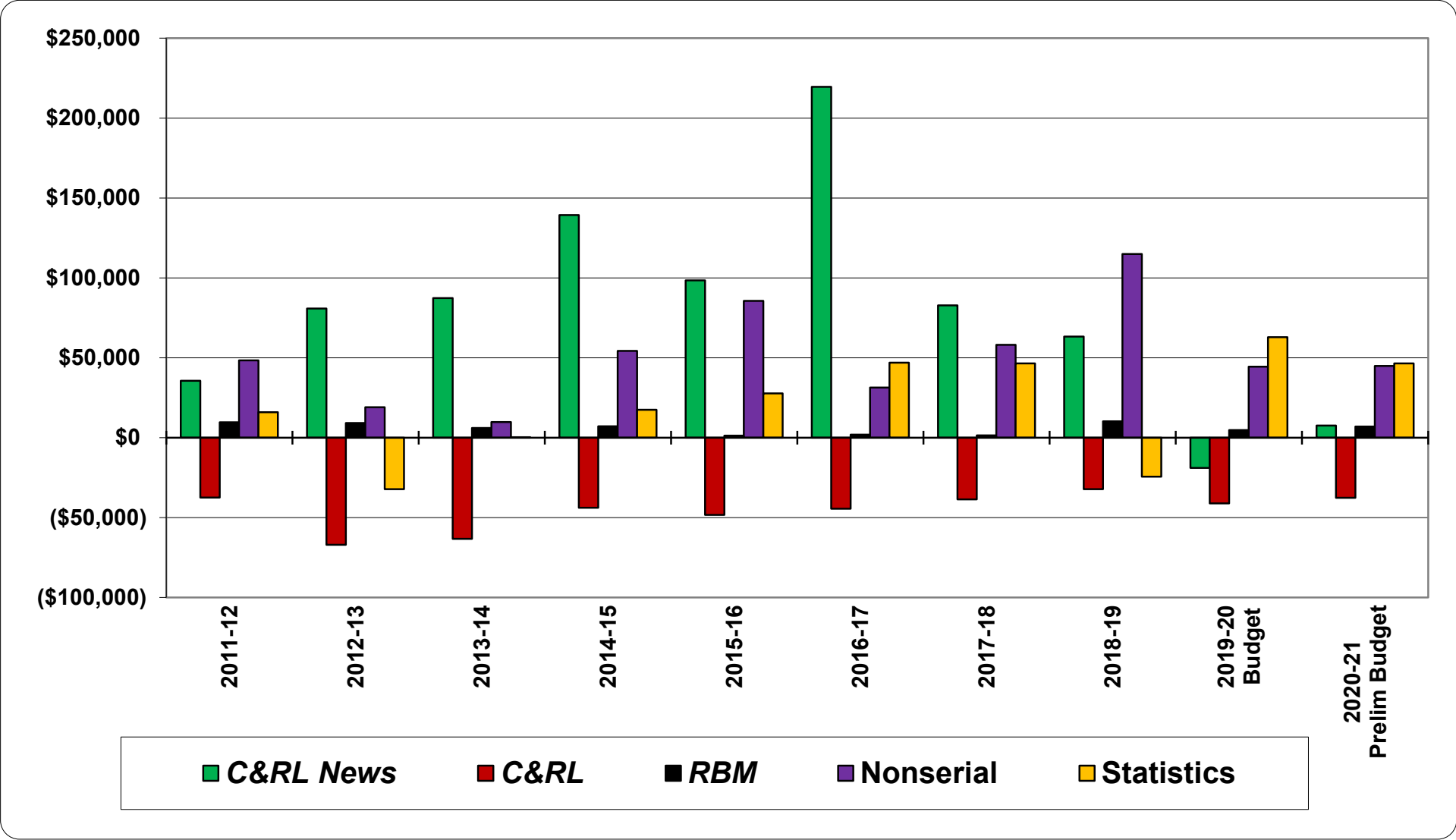
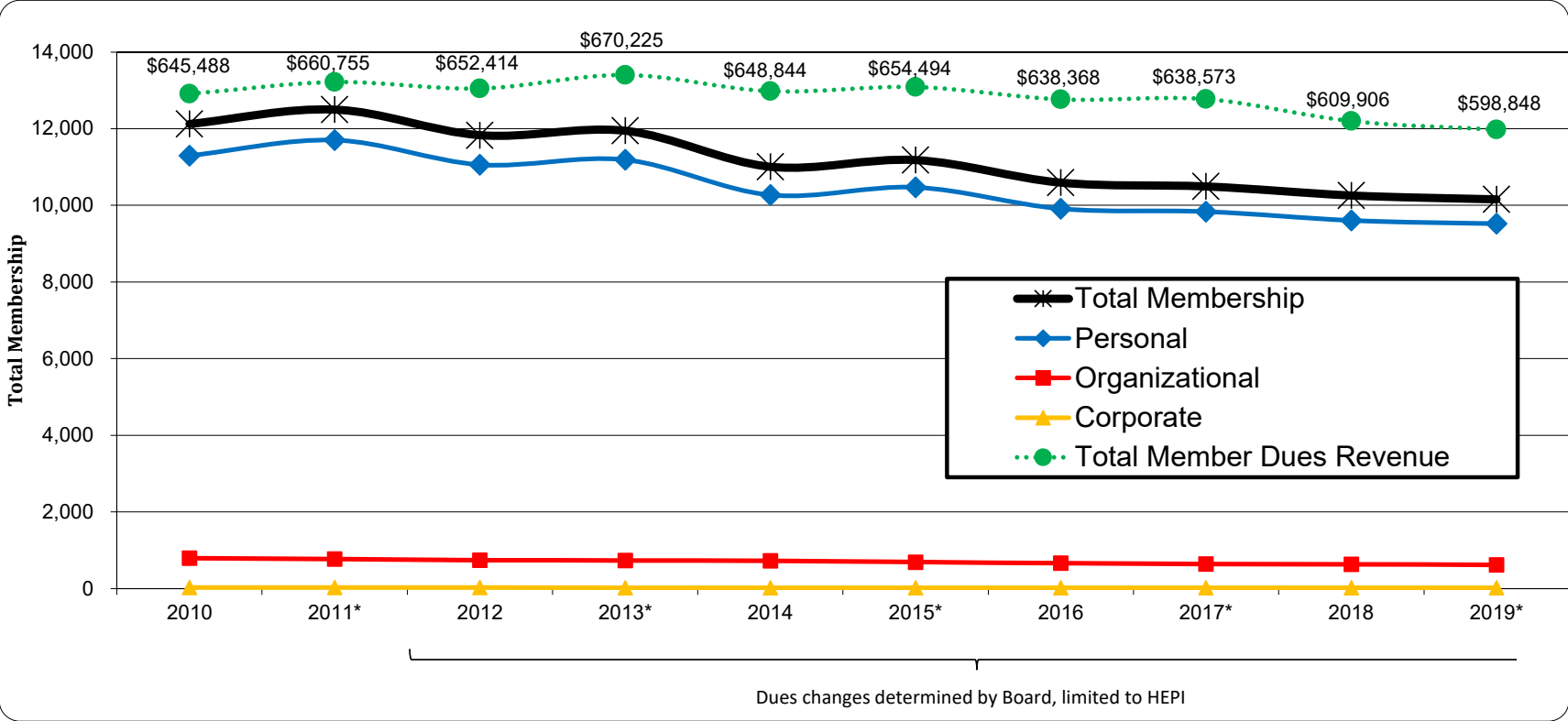


FIGURE 5
ACRL Membership by Type



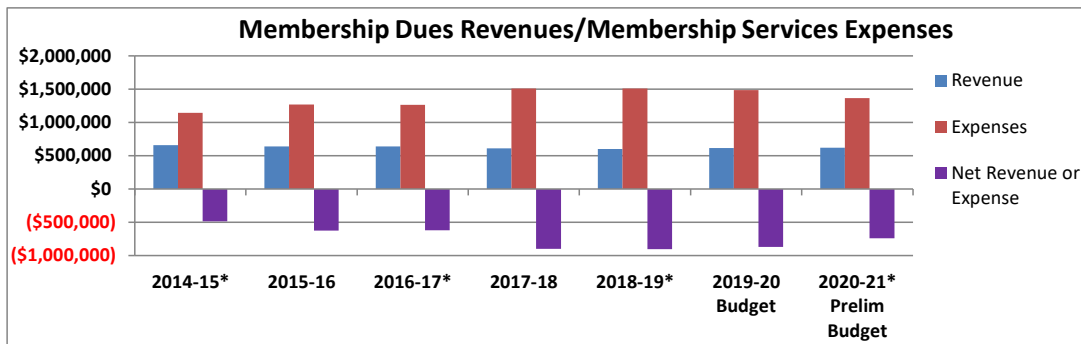
	2010	2011*	2012	2013*	2014	2015*	2016	2017*	2018	2019*
Personal	11,300	11,705	11,062	11,187	10,269	10,472	9,910	9,837	9,608	9,519
-Regular	8,478	8,693	8,260	8,619	8,032	8,238	7,864	7,737	7,293	7,151
-Retired	118	118	119	98	115	137	152	156	162	163
-Student	1,206	1,330	1,116	919	680	661	580	627	920	1,043
Organizational	795	768	742	734	721	690	664	640	634	619
Corporate	31	27	25	23	20	19	18	18	18	19
Total Membership	12,126	12,500	11,829	11,944	11,010	11,181	10,592	10,495	10,260	10,157

Total Member Dues Revenue	\$645,488	\$660,755	\$652,414	\$670,225	\$648,844	\$654,494	\$638,368	\$638,573	\$609,906	\$598,848
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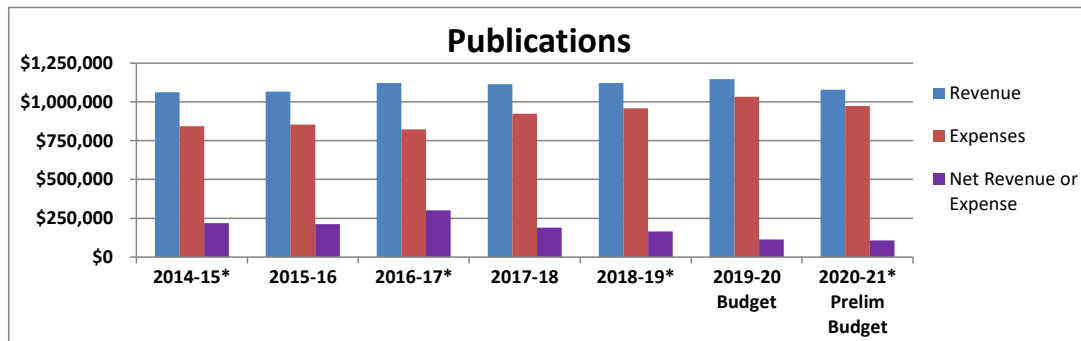
Figures for 2012 were impacted by “clean-ups” of ALA’s membership database. Errors related to duplicate records or resulting from member-type conversions (e.g., from Student to Regular membership status) that occurred over a number of years were removed from the database.

* ACRL Conference Years

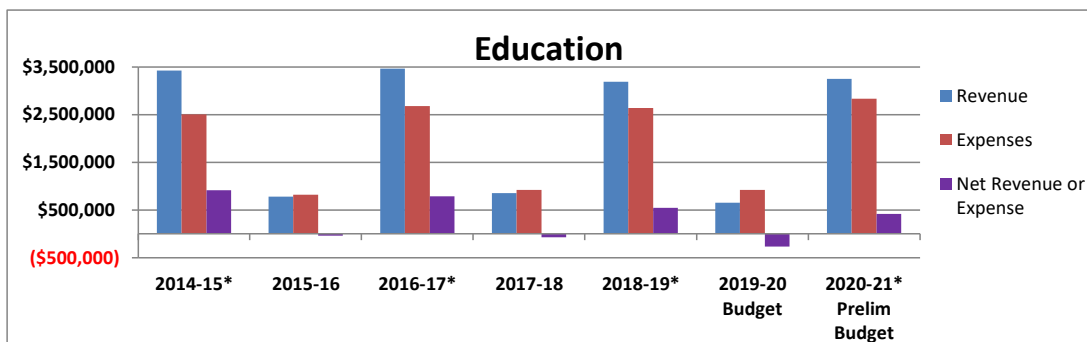
FIGURE 6
Budget Sources
Net Revenues by Major Budget Category



Year	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21* Prelim Budget
Revenue	\$654,494	\$638,368	\$638,573	\$609,906	\$598,848	\$611,284	\$617,203
Expenses	\$1,140,734	\$1,265,331	\$1,260,188	\$1,509,366	\$1,505,733	\$1,481,999	\$1,360,711
Net Revenue or Expense	(\$486,240)	(\$626,963)	(\$621,615)	(\$899,459)	(\$906,885)	(\$870,715)	(\$743,508)



Year	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21* Prelim Budget
Revenue	\$1,062,241	\$1,066,550	\$1,122,023	\$1,112,864	\$1,122,334	\$1,145,419	\$1,078,964
Expenses	\$843,967	\$853,622	\$822,190	\$923,936	\$958,184	\$1,033,241	\$973,009
Net Revenue or Expense	\$218,274	\$212,928	\$299,833	\$188,928	\$164,150	\$112,178	\$105,955



Year	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21* Prelim Budget
Revenue	\$3,424,176	\$782,420	\$3,465,272	\$854,426	\$3,189,671	\$657,089	\$3,250,139
Expenses	\$2,506,134	\$822,567	\$2,676,945	\$925,211	\$2,640,251	\$925,066	\$2,833,243
Net Revenue or Expense	\$918,042	(\$40,147)	\$788,326	(\$70,785)	\$549,420	(\$267,977)	\$416,896

NOTE: Varying amounts of actual Publications expenses are reflected as Membership Services expenses, depending on whether a subscription equivalent subvention was required for a membership perquisite serial (*C&RL* and *C&RL News*). These subventions included \$43,871, \$48,271, \$44,455, \$38,594, \$32,209 for *C&RL* for the years from FY15–FY19, respectively, as well as \$41,100 and \$37,606 budgeted for *C&RL* in FY20 and FY21, and \$18,931 budgeted for *C&RL News* in FY20.

*ACRL Conference Year

ALA Bylaws: Article VI. Divisions

Section 1. The Council may establish divisions under the following conditions:

- a. The Council may authorize the organization as a division of any group of not less than 500 members of the Association who are interested in the same field of librarianship, upon petition of such group. Under exceptional circumstances, the Council may admit as divisions, groups having fewer than 500 members.
- b. The Council by a vote of two consecutive meetings may discontinue a division when, in the opinion of the Council, the usefulness of that division has ceased.

Section 2.

- a. The purpose of a division is to promote library service and librarianship within and for a particular type-of-library or as it relates to a particular type-of-library activity, and to cooperate in the promotion of general and joint enterprises within the Association and with other library groups. Each division shall represent a field of activity and responsibility clearly distinct from that of other divisions.
- b. A division shall have authority to act for the ALA as a whole on any matter determined by Council to be the responsibility of the division.

Section 3.

- a. Divisions are of two distinct kinds: “Type-of-library” divisions and “Type-of-activity” divisions.
- b. Type-of-library divisions focus attention upon planning in and evaluation of all functions as they contribute to the services of the library. Type-of library divisions are interested in the general improvement and extension of service to the clientele and agencies served. Each such division has specific responsibility for: (1) Planning of programs of study and service for the type-of-library as a total institution; (2) Evaluation and establishment of standards in its field; (3) Synthesis of the activities of all units within the Association that have a bearing on the type-of-library represented; (4) Representation and interpretation of its type-of-library in contacts outside the profession; (5) Stimulation of the development of librarians engaged in its type- of-library, and stimulation of participation of members in appropriate type-of-activity divisions; and (6) Conduct of activities and projects for improvement and extension of service in its type-of-library when such projects are beyond the scope of type-of-activity divisions, after specific approval by the Council.
- c. Type-of-activity divisions focus attention upon study and development of such functions as reference, cataloging, personnel administration, etc., as they apply to all types of libraries. Type-of-activity divisions are interested in the improvement and extension of their functions. Each such division has specific responsibility for: (1) Continuous study and review of the activities assigned to the particular division; (2) Conduct of activities and projects within its area of responsibility; (3) Synthesis of the activities of all units within the Association that have a bearing on the type of activity represented; (4) Representation and interpretation of its type of activity in contacts outside the profession; (5) Stimulation of the development of librarians engaged in its type of activity, and

stimulation of participation by members in appropriate type-of-library divisions; and (6) Planning and development of programs of study and research for the type of activity for the total profession.

- d. Type-of-activity divisions may develop and adopt technical standards as official ALA standards. Type-of-activity divisions may participate in the development of nontechnical standards by type-of library divisions but nontechnical standards may be adopted, or approved as official ALA standards, only by type-of-library divisions.

Section 4.

- a. Each division shall be organized under a board of directors with overlapping terms and with authority to make decisions between conferences or meetings of the division.
- b. Each division may establish such committees, sections, and other subordinate units as may be required to discharge properly the responsibilities assigned to it, but no committee, section, or other unit devoted to an activity assigned to a type-of-activity division shall be established in a type-of-library division.
- c. A division may affiliate with itself regional, state, or local groups interested in the same field of library service or librarianship. Such groups may admit members who are not members of the division or of the Association.

Section 5.

- a. A division shall accept as members all members of the Association who elect membership in that division according to the provisions of Article I of the Bylaws. Only members of this Association may be members of a division.
- b. Only personal members of a division shall have the right to vote and to hold office.

Section 6.

- a. Each division shall establish annual dues. Funds so collected shall be subject to the provisions of paragraphs (b), (c), and (d).
- b. All dues paid for membership in divisions may be put to the credit of the division. Additional allotments may be made on the basis of need as determined by the Executive Board upon recommendation of the Budget Analysis and Review Committee.
- c. All divisional funds are to be in the custody of the Executive Board, to be accounted for and disbursed by its designated officer on authorization of the division officers.
- d. A division shall have the right by vote of its members to impose additional fees. Funds so collected shall be subject to the provisions of paragraphs (a) and (b).

Section 7. No division shall incur expense on behalf of the Association except as authorized, nor shall any division commit the Association by any declaration of policy, except as provided in Section 2(b) of this Article.

Section 8.

- a. A division may: Issue publications; hold meetings; organize sections; retain or adopt a distinctive name; appoint committees to function within the field of its activities; in general, carry on activities along the lines of its interests. Divisions shall exercise editorial and managerial control over their periodicals. The ALA Publishing Committee will be informed of plans for any new division periodical prior to publication. Materials prepared for publication by a division not intended for inclusion in a division periodical must be offered to ALA Publishing Services for first consideration.
- b. A division may be authorized to arrange a non-business national divisional conference under such conditions as the Executive Board may prescribe.

Section 9.

- a. Each division shall be governed by the provisions of the Constitution and Bylaws of the Association to the extent to which they are applicable. To guide the officers and members in conducting the affairs of a division which are peculiar to itself, the division shall adopt a constitution and/or bylaws which shall not be in conflict with those of the Association. Such documents shall provide appropriate rules governing the holding of meetings, the conduct of mail votes, the constitution of a quorum, the conduct of nominations and elections, the establishment and appointment of committees, the procedure for their own amendment.
- b. A section shall be governed by the constitution and/or bylaws of the division of which it is a part. It may adopt bylaws of its own provided that they are not inconsistent with the Constitution and Bylaws of the Association or with those of the division.

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Association of College & Research Libraries
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800-545-2433, ext. 2523
acrl@ala.org, <http://www.acrl.org>



Board of Directors Action Form

To: ACRL Board of Directors
CC: Budget and Finance Committee
Subject: Fundraising Goal for 2021 ACRL Conference Scholarship Campaign
Submitted by: Lori Goetsch, 2021 ACRL Conference Scholarship Campaign Chair
Date submitted: December 31, 2019

Background

The ACRL Board previously approved a \$50,000 fundraising goal for the 2015, 2017, and 2019 ACRL conference scholarship campaigns. We are recommending a larger goal for the 2021 ACRL Conference Scholarship Campaign based on past success.

In December 2013 the ACRL Board of Directors voted to approve a 75th Anniversary fundraising goal of \$50,000 to fund at least 75 additional scholarships for new librarians, library school students, and library support staff to attend the ACRL 2015 Conference in Portland, Oregon. The total amount raised was \$56,084 and ACRL awarded a record-breaking 179 scholarships in six categories, including early- and mid-career librarians, support staff and Spectrum Scholar travel grants, amounting to a total of \$112,995. Funding for 75 of these scholarships (more than \$56,000 in value) was raised through the ACRL 75th Anniversary Kick Start the Future Scholarship Campaign. The 2017 Conference Scholarship Campaign was even more successful: 83 of the 170 ACRL 2017 Conference scholarships (over \$61,500 in value) came from the 2017 ACRL Scholarship Campaign. The 2019 Conference Scholarship Campaign raised even more money: 85 of 170 scholarships (over \$66,000 in value) came from the ACRL Scholarship Campaign.

The 2021 ACRL Conference Scholarship campaign will again seek the support of the ACRL Leadership Council (including the ACRL Board, division-level committees, sections, and interest groups) with the goal of increasing the participation of ACRL units over and above 2019 participation levels. Twelve sections have already contributed a total of \$10,469 to the 2021 ACRL Conference Scholarship Fund with unused FY19 Basic Services Funds.

Progress to date: Since May 1, 2019, one hundred two donors have contributed \$15,073 to the ACRL Conference Scholarship Fund bringing Fund balance to \$29,476 (almost 50% of the proposed goal).

Stakeholders

Lori Goetsch, 2021 ACRL Conference Scholarship Campaign chair, supports a \$60,000 fundraising goal and will be working with ACRL Associate Director to develop outreach messaging to ACRL leaders and members in FY20 and FY21, building on the success of the ALA Annual Fund Campaign. If successful, the campaign would enable ACRL to fund

ACRL MW20 B&F Doc 18.0
(Also ACRL MW20 Board Doc 2.3)

between 168-178 full scholarships (full scholarships for students are \$800 and \$840 for all other scholarship categories, based on maximum gifts allowed per IRS rules before taxes are assessed).

Budget & Finance Action

That the ACRL Budget and Finance Committee recommends that the ACRL Board of Directors approves a \$60,000 fundraising goal for the 2021 ACRL Conference Scholarship Campaign.

Board Action Recommended

That the ACRL Board of Directors approves a \$60,000 fundraising goal for the 2021 ACRL Conference Scholarship Campaign.

Strategic Goal Area Supported

Please add additional sheets as needed to explain. Select the goal area that will be affected most by this action.

☐

Value of Academic Libraries

Goal: Academic libraries demonstrate alignment with and impact on institutional outcomes.

☐

Student Learning

Goal: Advance innovative practices and environments that transform student learning.

☐

Research and Scholarly Environment

Goal: Librarians accelerate the transition to more open and equitable systems of scholarship.

☐

New Roles and Changing Landscapes

Goal: Academic and research library workforce effectively navigates change in higher education environments.

☒

Enabling Programs and Services

ACRL programs, services, and publications that target education, advocacy, and member engagement.

Fiscal and Staffing Impact

Motion

☐

Above recommendation moved

☐

No motion made

☐

Motion revised (see motion form)

Action Taken

☐

Motion Approved

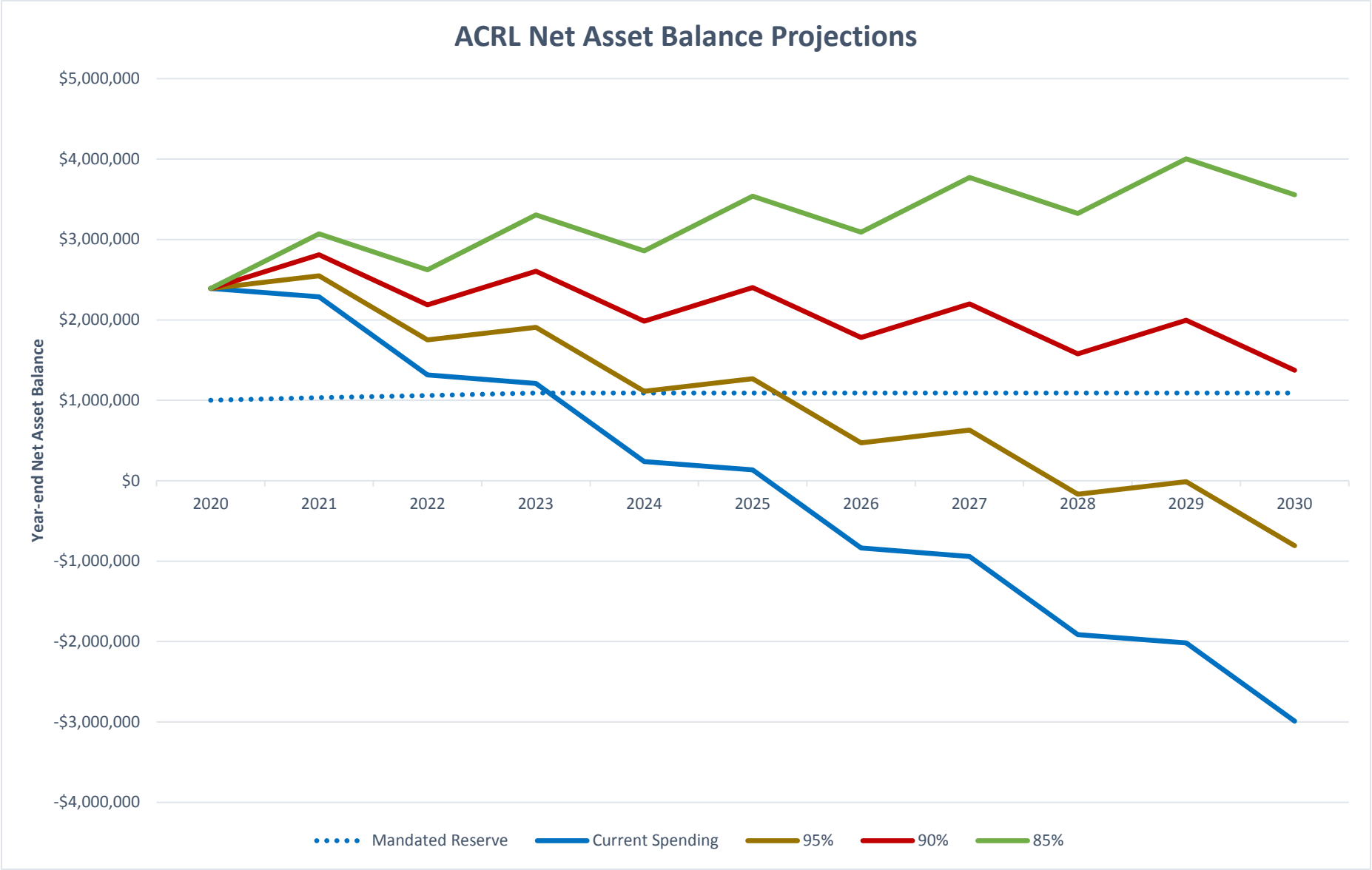
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Motion Defeated

☐

Other: _____

Electronic submission is preferred for all Board actions. If electronic submission of the entire document is not possible, please send the Action Form to ACRL Program Officer Allison Payne electronically at apayne@ala.org and the remainder in hard copy.



The above chart shows ACRL’s projected net asset balance for scenarios including spending at FY19 levels in odd years and FY20 budgeted levels in even years. The chart demonstrates the effect of reducing spending by 5%, 10%, and 15% of those spending levels. Projected revenue for even/odd years was based on an average of the last four even/odd years of actual revenue. The mandated reserve ACRL has set (25% of the average of the last four year’s expenses) shows the mandated reserve level for FY20.

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ACRL Endowment Policy

Attachment 2A

Purpose:

The primary purpose of the Endowment Fund of the Association of College and Research Libraries (ACRL), a division of the American Library Association, is to generate income to support the development and enhancement of the Association programs and activities.

Historical Background:

The "Policies of the American Library Association in Relation to its Membership Divisions," approved by the ALA Council June 28, 1989, authorized the establishment of an endowment. Specifically, Policy 6.4.1 II.E. states:

Division may establish endowments or add to existing Division endowments from any source including existing fund balances once the Division has reached a minimum fund balance as determined by the Division and approved in accordance with the budget review process and approved financial plan. The establishment of Division endowments will follow the guidelines outlined in ALA policy. The use of interest from these Division endowments will be subject to Division Board approval and applicable ALA policy.

Definition:

For the purposes of this policy "endowment" is defined as that portion of the net surplus of the Association of College and Research Libraries that has been invested together with similar funds of the American Library Association for the purpose of providing permanent income to the division. In general, the principal of the ACRL endowment will include only monies without restrictions. Separate restricted endowments will each require separate policy statements.

The ACRL Financial Plan calls for a minimum reserve requirement of 40% of the moving average of the prior three years' operating expenses. Revenues in excess of the required level may be available for investment in an endowment fund.

Operating Guidelines:

1. The ACRL Endowment Fund will be invest with the Endowment Fund of the American Library Association and subject to any policies governing the Endowment Fund in general. An initial sum of \$10,000 shall be invested, fulfilling the minimum level of funding for a separately designated Endowment within the ALA Endowment.

CHOICE Endowment Policy

Purpose:

The primary purpose of the Endowment Fund for CHOICE, a publication of the Association of College and Research Libraries (ACRL), a division of the American Library Association, is to generate income to support the operation of and enhancement to the publication and its related projects. The CHOICE Endowment Fund will initially be used to support the publication of the next edition of Books for College Libraries.

Historical Background:

The "Policies of the American Library Association in Relation to its Membership Divisions," approved by the ALA Council June 28, 1989, authorized the establishment of an endowment. Specifically, Policy 6.4.1 II.E. States:

Divisions may establish endowments or add to existing Division endowments from any source including existing fund balances once the Division has reached a minimum fund balance as determined by the Division and approved in accordance with the budget review process and approved financial plan. The establishment of Division endowments will follow the guidelines outlined in ALA policy. The use of interest from these Division endowments will be subject to Division Board approval and applicable ALA policy.

Definition:

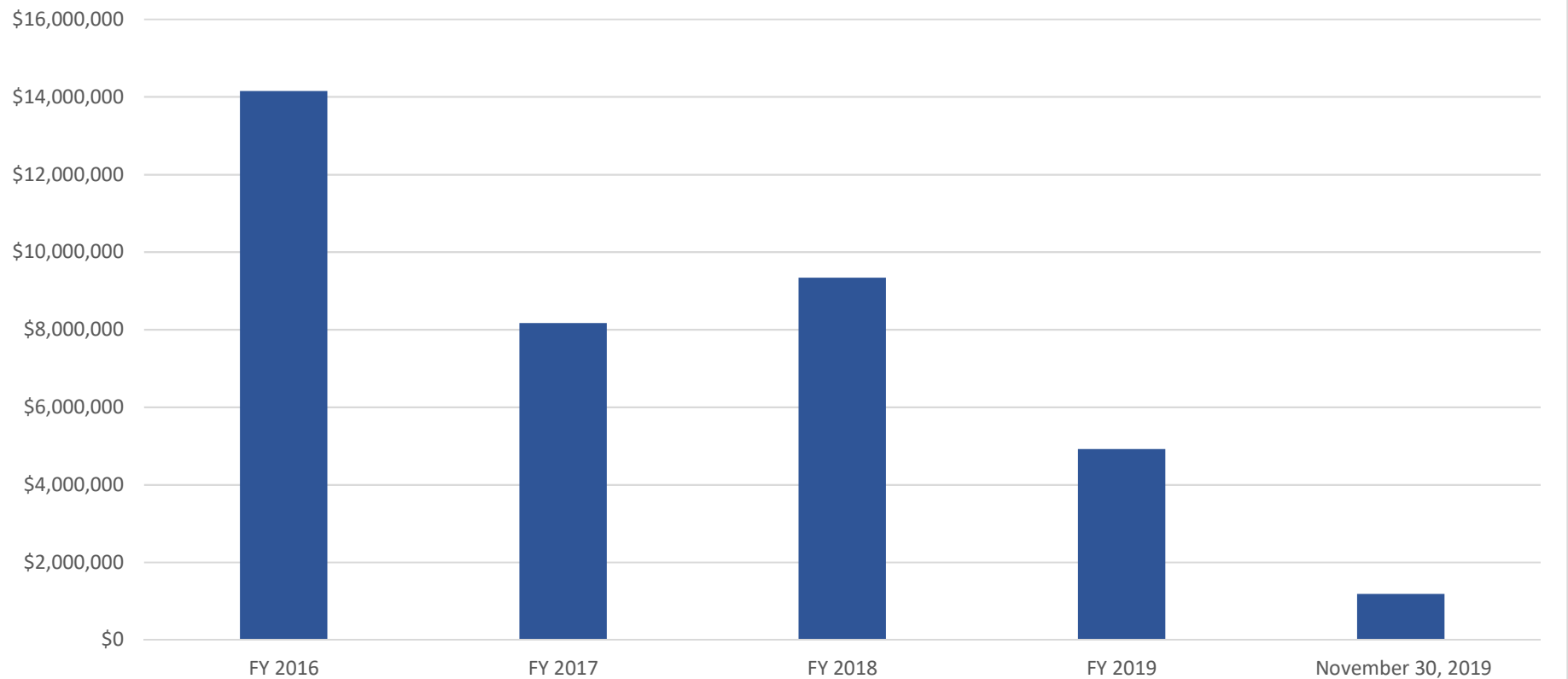
For the purposes of this policy "endowment" is defined as that portion of the net surplus of CHOICE, in excess of mandated reserve requirements by ACRL, that has been invested together with similar funds of the American Library Association for the purpose of providing permanent income to the magazine. In general, the principal of the CHOICE Endowment is not available for current operations and activities. The CHOICE Endowment will include only monies without restrictions. Separate restricted endowments will each require separate policy statements.

ALA and ACRL have mandated separate reserve funds for ACRL and CHOICE. Further, the ACRL Financial Plan calls for a minimum CHOICE reserve requirement of 50% of the moving average of the prior three years' operating expenses. Revenue in excess of the required level may be available for investment in an endowment fund.

Operating Guidelines:

1. The CHOICE Endowment Fund will be invested with the Endowment Fund of the American Library Association and subject to any policies governing the Endowment Fund in general. An initial sum of \$20,000 shall be invested, fulfilling the minimum level of funding for a separately designated endowment within the ALA Endowment.

American Library Association
Short-term Investments
FY 2016 through November 30, 2019



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Divisions: Statement of Rev & Expenses, 8/31/19

TOTAL DIVISIONS	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Prior Year Full Year Actual	Change FY19-FY18	FY17 Full Year Actual	Change FY19 v. FY17	Fund Balance Year-To-Date
NET REVENUES								Year-To-Date
PLA	(314,243)	(749,541)	435,298	796,945	(482,702)	(410,726)	96,483	3,595,024
ACRL	(23,910)	(557,452)	533,542	(731,567)	707,657	548,562	(572,472)	3,480,877
CHOICE	(179,746)	82,522	(262,268)	(125,275)	(54,471)	(114,764)	(64,982)	2,470,573
AASL	(379,075)	(413,398)	34,323	134,948	(514,023)	(594,595)	215,520	(12,878)
ASGCLA	(22,820)	2,849	(25,669)	28,947	(51,767)	(5,953)	(16,867)	156,785
ALCTS	76,548	(43,815)	120,363	76,280	268	82,935	(6,387)	444,096
LLAMA	(12,794)	(29,625)	16,831	11,961	(24,755)	8,953	(21,747)	201,474
RUSA	(50,334)	(42,567)	(7,767)	(100,993)	50,659	(92,920)	42,586	143,116
UFL	(182,478)	32,847	(215,325)	(55,288)	(127,190)	2,189	(184,667)	(362,738)
LITA	(58,077)	(31,396)	(26,681)	(28,418)	(29,659)	(8,491)	(49,586)	320,292
ALSC	319,303	(63,385)	382,688	629,504	(310,201)	292,150	27,153	3,269,481
YALSA	(52,981)	3,087	(56,068)	(99,685)	46,704	(117,687)	64,706	74,939
TOTAL	(880,607)	(1,809,874)	929,267	537,359	(1,417,966)	(410,347)	(470,260)	13,781,041

Preliminary, unaudited numbers for FY19 actuals.

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Plan for Excellence

Association of College & Research Libraries

Approved April 20, 2011 — Effective July 1, 2011

Reaffirmed September 2013. Revised November 2019.

Preamble

The strengths and capacities of ACRL have enabled the association to sustain exemplary programs and results for its members and to shape policies and practices of vital interest to higher education.

ACRL's Plan for Excellence continues that path and focuses attention on four areas that capitalize on our strengths, deliver high member value, and heighten our impact:

- Value of Academic Libraries
- Student Learning
- Research and Scholarly Environment
- New Roles and Changing Landscapes

These strategic areas will be supported by financial and operational planning, and will guide the development and implementation of programs and services that target education, advocacy and member engagement.

ACRL's leadership views strategic thinking and planning as an ongoing process. Adoption of this plan for excellence affirms the general intent and direction articulated by the association's core ideology, envisioned future, shorter-term goals, and objectives. Progress will be assessed annually and will guide the operational planning process. The plan for excellence will be updated based on achievement of the goals and their continued relevance as new needs and opportunities arise.

Timeless Core Ideology

Core Purpose

To lead academic and research librarians and libraries in advancing learning and scholarship.

Core Organizational Values

ACRL is committed to:

- visionary leadership, transformation, new ideas, and global perspectives
- exemplary service to members
- equity, diversity, and inclusion
- integrity and transparency
- continuous learning
- responsible stewardship of resources
- the values of higher education, intellectual freedom, the ALA Ethics policy, and "The Library Bill of Rights"

Core Commitment

ACRL is dedicated to creating diverse and inclusive communities in the Association and in academic and research libraries. This core commitment permeates the work of the Association, cutting across all ACRL sections, committees, interest and discussion groups, and communities of practice. The Association will acknowledge and address historical racial inequities; challenge oppressive systems within academic libraries; value different ways of knowing; and identify and work to eliminate barriers to equitable services, spaces, resources, and scholarship.

Long-term Envisioned Future Vision

Academic and research librarians and libraries are essential to a thriving global community of learners and scholars.

Vivid Description of a Desired Future

ACRL elevates the position, recognition, and impact of all academic and research libraries and librarians as catalysts in exceptional research and learning. Academic libraries play a critical role in building diverse, welcoming, and equitable communities; developing inclusive organizations, spaces and services; guarding against policies and practices that intentionally or unintentionally create racial inequalities; embodying diversity in the profession; and creating conditions so that all users are respected and supported in their intellectual dialogues and pursuits. Librarians and their colleagues design services that provide scholars and learners the unfettered ability to create, access, evaluate, and use knowledge. College and university students are information literate, informed scholars and citizens who value the opinions, perspectives, and experiences of others. Facile use of information sources and discovery techniques enables them to succeed in their coursework and future careers preparing them to lead new national and global initiatives. Partnering with academic librarians to collect and organize research data, faculty break new ground in their respective fields. Academic libraries, constantly transforming to meet the evolving needs of their campuses, are central to educational and research efforts.

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800-545-2433, ext. 2523
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Five-Year Goals and Objectives

Value of Academic Libraries

Goal: Academic libraries demonstrate alignment with and impact on institutional outcomes.

Proposed Objectives:

1. Cultivate research opportunities that communicate the impact of academic and research libraries in the higher education environment.
2. Promote the impact and value of academic and research libraries to the higher education community.
3. Expand professional development opportunities for assessment and advocacy of the contributions towards impact of academic libraries.
4. Support libraries in articulating their role in advancing issues of equity, access, diversity, and inclusion in higher education.

Student Learning

Goal: Advance equitable and inclusive pedagogical practices and environments for libraries to support student learning.

Proposed Objectives:

1. Empower libraries to build sustainable, equitable, inclusive, and responsive information literacy programs.
2. Collaborate with internal and external partners to expand understanding of the impact of information literacy on student learning.



Research and Scholarly Environment

Goal: The academic and research library workforce accelerates the transition to more open and equitable systems of scholarship.

Proposed Objectives:

1. Increase the ways ACRL is an advocate and model for more representative and inclusive ways of knowing.
2. Enhance members' capacity to address issues related to scholarly communication, including but not limited to data management, library publishing, open access, and digital scholarship, and power and privilege in knowledge creation systems.
3. Increase ACRL's efforts to influence and advocate for more open and equitable dissemination policies and practices.

New Roles and Changing Landscapes

Goal: The academic and research library workforce effectively fosters change in academic libraries and higher education environments.

Objectives:

1. Deepen ACRL's advocacy and support for the full range of the academic library workforce.
2. Equip the academic library workforce to effectively lead, manage, and embrace change, advocate for their communities, and serve as a catalyst for transformational change in higher education.
3. Increase diversity, cultivate equity, and nurture inclusion in the academic library workforce.



Financial Glossary

Accounts Payable – total unpaid invoices received from vendors for products and services received.

Accounts Receivable – total unpaid invoices issued to customers and members for products and services provided.

Accrual Accounting – A system of accounting, generally acknowledged as appropriate for businesses and non-profit organizations, which recognizes revenues and associated expenses in the accounting period in which the revenues were earned. An example of interest to ACRL is that revenues for conferences and other similar events are recognized in the accounting period in which they take place, even though registrations and exhibits may have been paid in a previous period.

ALA Mandated Reserve – ALA mandates that the divisions maintain a certain level of reserve funds. The current requirement is one quarter of the average of the last four years of expenses.

Allocation Budgeting – A system of budgeting familiar to most academic librarians, where a parent institution allocates a certain amount for the use of a unit, such as the library, and the budget officer in the unit is responsible for keeping expenses within the allocation.

Asset – ALA assets are divided into three headings on the balance sheet. Current Assets are cash, accounts receivable, inventory, prepaid expenses and like items. All the assets listed under current assets are generally expected to be converted into cash within one year. Property and equipment, net of accumulated depreciation. The value ALA has recorded for all equipment and buildings. Other noncurrent. The cash and other investments of the endowment fund or other restricted cash such as AACR2 fund.

Audit – an independent process of reviewing, verifying and examining financial records for the purpose of expressing an opinion on the financial statements.

Balance Sheet – a financial statement reporting all of ALA's assets, liabilities and fund balance as of a specific date, with a comparison to the prior year. This report is available only for ALA as a whole and not for its divisions.

Balanced Budget – net revenues plus the fund balance that is in excess of the mandated operating reserve is greater than expenses for a given year.

Board-Designated Endowment Funds – ALA resources set aside for Board designated purposes.

Capital Expenditure – a purchase of equipment or property exceeding a certain dollar amount—at ALA, \$1,000. Depreciation is expended by ACRL after the purchase is paid for from ALA funds.

Capital Gain – Refers to any profit realized upon the sale of an asset such as a security, mutual fund, portfolio, etc.

Cash Accounting – A system of accounting, generally used by most people for their personal finances, which recognizes revenues at the time they are received and expenses at the time they are paid.

Contribution – An unconditional transfer of cash or other assets to an entity or a settlement or cancellation of its liabilities in a voluntary nonreciprocal transfer by another entity acting other than as an owner.

Deferred Revenues – Cash received for items such as membership dues, periodical subscriptions and/or registration fees, a portion of which has been paid for the providing of all or part of those goods or services after the current financial reporting period. Some of these revenues have not yet been earned; therefore they are deferred to another period when services or goods are provided. Conference revenues are an example.

Depreciation – a non-cash expense item related to the wearing out of equipment and property (purchased as a capital expenditure) over its assigned useful life. At ALA, this life varies from 3–20 years depending on what the item is. For example, a computer, with an estimated life of 3 years, purchased for \$5,000, will be partly expended (depreciated) in each of four years (16.6%, 33.3%, 33.3%, 16.7%). This practice reduces the expenses during the fiscal year in which the equipment was purchased while increasing the assets. At ALA, assets belong to ALA; the unit using the equipment pays depreciation.

Direct Charge – expenses that can be specifically related to an activity and/or unit.

Division Fund – ALA's category of funds devoted to maintaining the financial activities of ALA divisions.

Expense – the term for a financial transaction resulting in a decrease in assets (e.g., cash) or an increase in liabilities

(e.g., accrued expense) with a corresponding decrease in the Association's net worth. An expense results from the purchase of goods or services. The outlay of cash is not necessary when the expense is reported. See "Accrued Expense."

Exempt Staff – Staff, usually supervisory, who are not paid for overtime work. Defined by U.S. Law.

Fund Accounting – a method of accounting used in the non-profit sector that ensures the observance of limitations and restrictions placed on use of the financial resources. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose.

Fund Balance – the net worth of the Association; also broken out to show each fund's (or division's, activity's, etc.) share of the net worth of ALA. The fund balance represents the difference between the assets and liabilities. It should be understood that the fund balances shown on our financial reports are not only cash. Rather they are made up of cash plus other assets minus liabilities plus the excess (or deficiency) of revenue over expense.

General Fund – ALA's category of funds devoted to general operations of the Association excluding division, round table, special activity, and plant and endowment activities.

Indirect Cost – See Overhead

Inventory – There are two types of inventories: a) physical—this is the actual amount of goods (Publications, posters, etc.) on hand, and b) the inventory as maintained on continuous records that show the balance on hand and how it has been affected by the receipt and issue of the inventoried items. These records are periodically adjusted to agree with the physical count. Inventories are translated into dollar amounts that appear as assets on the balance sheet. As the inventoried items are used up, the inventory account is reduced and costs are recorded for the period.

Journal – Chronological record of business transactions showing the changes to be recorded as a result of each transaction.

Journal Entry – Entering of a transaction in a journal based on information from some source document, i.e., receipt, check, or invoice.

Ledger – Complete collection of all balance sheet (assets, liabilities, and owner's equity) earnings (revenues and expenses), and statement accounts.

Liability – an unpaid financial obligation; also deferred revenues.

Long Term Investment (LTI) –

(1) Assets (investments) held for an extended period of time-usually 5 years and longer - in order to meet the needs of an established or anticipated long developing goal.

(2) The active management of a pool of securities, which includes equities, fixed income (bonds) and real estate investment trusts (REITs) for the purpose of growing the corpus, assets, and investment resources so as to support current and future Association needs. ACRL earns income from the funds it places in the ALA LTI.

The ALA LTI is sometimes described as the endowment. It is one account and the Endowment Trustees make decisions about asset allocation. Income (interest and dividends), capital appreciation (realized/unrealized gains and losses), and bank fees are proportionately allocated to our share of the endowment. At the close of FY 17 the total ALA LTI was \$ 45,900,664.

Net Asset Balance – The accumulated revenues minus expenses for ongoing operations. Funds remaining at any given time are the net asset balance. ALA earns a very modest return on ACRL's net asset balance. In FY16, the rate of return was 2.64%. Calculating since 1991, the average rate of return was 4.72%.

Non-exempt Staff – Staff, usually support staff, who are paid for overtime work. Defined by US Law.

Not-for-Profit Organization – An entity that possesses the following characteristics that distinguish it from a business enterprise: **(A)** contributions of significant amounts of resources from resource providers who do not expect commensurate or proportionate pecuniary return **(B)** operating purposes other than to provide goods or services at a profit, and **(C)** absence of ownership interests like those of business enterprises. Not-for-profit organizations have those characteristics in varying degrees.

Operating Fund – ALA’s term to denote all funds other than plant funds and endowment funds. These include the general fund, division funds, and special funds.

Overhead – an accounting term used to denote expenses that cannot, by their nature, be specifically related to a programmatic activity. Also called indirect expense or costs.

Permanent Restriction – A donor-imposed restriction that stipulates that resources be maintained permanently but permits the organization to use up or expend part or all of the income (or other economic benefits) derived from the donated assets.

Permanently Restricted Net Assets – The part of the net assets of a not-for-profit organization resulting **(A)** from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization, **(B)** from other asset enhancements and diminishments subject to the same kinds of stipulations, and **(C)** from reclassifications from (or to) other classes of net assets as a consequence of donor-imposed stipulations.

Plant Fund – includes the ALA building, furniture, equipment, rental space, and other similar related income and expense.

Prepaid Expense – cash disbursed in payment of goods or services not yet received. Also called deferred expense.

Principal – A base amount of funds used to invest for the purpose of generating income in the form of interest, dividends, value, etc.

Project – A sub-unit of a larger unit set up to record revenue and/or expense activities, e.g., ACRL’s ACRL Conference is project 3801 within ACRL’s overall budget.

Realized Gain/Loss – Refers to the gain/loss in the value of a security, fund, portfolio, etc., after the sale/liquidation of all or a portion of the same.

Restricted Support – Donor-restricted revenues or gains from contributions that increase either temporarily restricted net assets or permanently restricted net assets.

Revenue – income produced from the sale of goods, rendering of services, or other earning activities of an organization (dues, sales of services, ticket sales, fees, interest, dividends, rent, etc.) The resultant cash need not be received when the revenue is reported. (See “Deferred Revenues.”)

Revenue-driven Budgeting – A system of budgeting where the amount of revenue drives the amount that can be expended. If there is a budgetary imbalance, the budget officer can seek to increase revenues or to decrease expenses. Budget monitoring is used to anticipate the need for adjustments in revenues or expenses.

Special Funds – ALA category of funds that includes round tables, awards, grants and other special activities and projects.

Spending/Operating Account – An account set up to capture and settle the operating expenses generated by individual Scholarships, Awards and Divisions within the Endowment Fund.

Time-weighted Rate of Return – The time-weighted rate of return is a measure of the compound rate of growth in a portfolio. Because this method eliminates the distorting effects created by inflows of new money, it is used to compare the returns of investment managers.

Temporarily Restricted Net Assets – The part of the net assets of a not-for-profit organization resulting **(A)** from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by action of the organization pursuant to those stipulations, **(B)** from other asset enhancements and diminishments subject to the same kinds of stipulations, and **(C)** from reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions of the organization pursuant to those stipulations.

Temporary Restriction – A donor-imposed restriction that permits the donee organization to use up or expend the donated assets as specified and is satisfied either by the passage of time or by actions of the organization.

Total Return – Refers to the combination of all interest, dividends, capital gains and losses of a fund over the fund’s beginning price or value.

Transfer – the movement of expenses from one fund to another, usually as a result of an activity or service performed by one unit for the other.

Unrealized Gain/Loss – Refers to the gain/loss in the value of a security, fund, portfolio, etc., prior to the sale/liquidation of all or a portion of the same.

Unrestricted Net Assets – The part of net assets of a not-for-profit organization that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Unrestricted Support – Revenues or gains from contributions that are not restricted by donors. Also refer to **Restricted Support**.

Yield – Refers to the interest generated for a given period of time of a fund over the current price or value of a fund.

**ACRL Development Report
First Quarter FY20**

Mary Jane Petrowski
January 16, 2020

Planned Gifts

The ALA Legacy Society is a group of committed individuals who have remembered the Association as a beneficiary in their will, trust, retirement plan or life insurance policy. The Legacy Society provides a way to recognize and thank these donors during their lifetime. As of FY19 ACRL is the beneficiary of ten planned gifts, representing more than \$1.3 million

- In FY13, four ACRL members including Trevor A. Dawes, Julia Gelfand and David Lang, Mary Jane Petrowski, and Patricia Wand became members of the ALA Legacy Society by making planned gifts to ACRL.
- In FY14 Anne K. Beaubien and Joyce L. Ogburn and Steven A. Eichner joined the ALA Legacy Society.
- In FY16 James and Fran Neal, already members of the ALA Legacy Society, made a designated bequest to ACRL as did Robert F. Rose.
- In FY17 John A. Lehner, David and Cynthia Steinhoff, and Lori Goetsch and Martin Courtois made planned gifts to ACRL.

ACRL Annual Campaign

FY20 Friends Fund donations totaled \$24,230 as of January 16, 2020. This includes \$7,750 in challenge funds which were matched. The ACRL Conference Scholarship Fund received \$4,500 in matching funds; the Advancement Fund received \$1,750 in matching funds, and the RBMS Scholarship Fund received \$1,500 in matching funds.

Donations for FY20 (September 1, 2019 – January 16, 2020) have been designated as follows: Advancement Fund (37.1% / \$8,994); Conference Scholarship Fund (49.8% / \$12,081); General Fund (0.4% / \$100); RBMS Scholarships (12.6% / \$3,055).

We have received support from 130 annual fund donors. Thirteen (13) donors made first-time gifts, representing 10% of FY20 donors. One hundred one (101) donors (77.6%) have given continuously (from 2 to 17 years). Sixteen (16) reinstated donors (12.3%) also made gifts. In FY20 to date nine donors joined the ACRL Circle of Friends which recognizes the sustained generosity of those who have been Friends of ACRL for 5 to 9 years, five donors have joined the ACRL Circle of Excellence which recognizes the sustained generosity of those who have been Friends of ACRL for 10-14 years, and two donors have joined the ACRL Circle of Distinction which recognizes the sustained generosity of those who have been Friends of ACRL for 15-20 years.

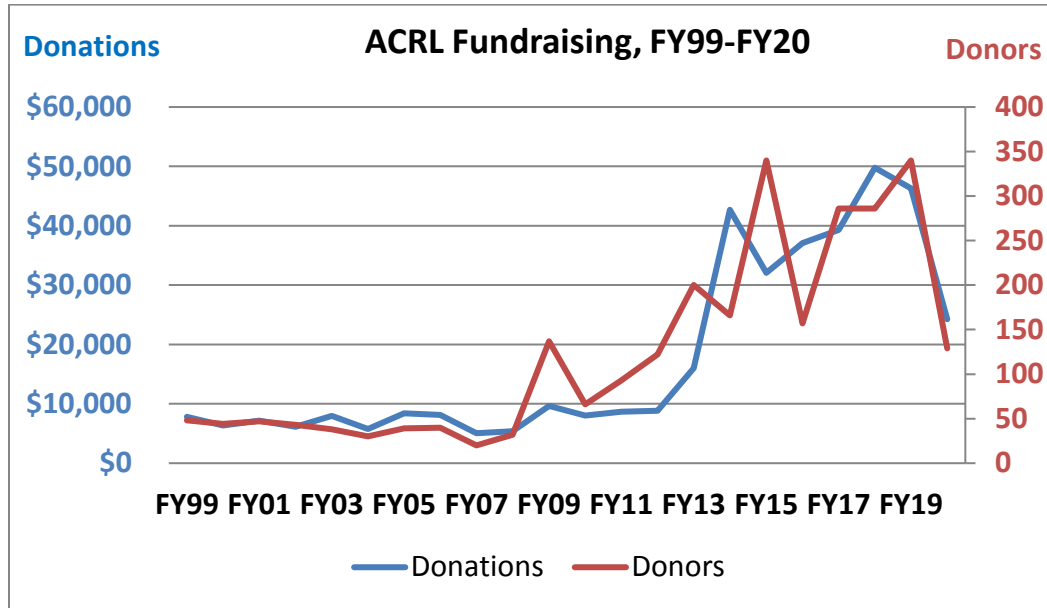
2021 ACRL Conference Scholarship Campaign

At the 2020 ALA Midwinter Meeting, the ACRL Board will take action on a recommendation from the ACRL Budget and Finance Committee to set a goal of \$60,000 for the 2021 Conference Scholarship campaign. As of January 16, 2020, the ACRL Conference Scholarship Fund balance is almost \$32,000.

The average gift in FY20 is \$175.22 and the median donation is \$50.

Stewardship

Stewardship remains an important focus in FY20. The ACRL president sent personal thank-you notes to all donors. Board members, section leaders, and division-level committee chairs also called donors within 24-72 hours to express appreciation. Thanksgiving e-cards and holiday cards were also sent to all donors who made gifts during FY19 and FY20. Pins and letters of appreciation were sent to the 16 donors who became eligible to join the ACRL Circle of the Friends of ACRL (5 years), ACRL Circle of Excellence (10 years), and ACRL Circle of Distinction (15 years). Birthday cards were also sent to all ACRL Circle donors.



Friends of ACRL Funds: Current Balances					
ACRL Advancement & General Fund	ACRL Conference Scholarships	Innovative Programming	Advocacy	Board Strategic Plan Initiative Fund	RBMS Scholarship Fund
FY20 Balance	FY20 Balance	FY20 Balance	FY20 Balance	FY20 Balance	FY20 Balance
\$34,109*	\$28,767	\$150	\$0	\$1,839	\$18,781
% of Donations	% of Donations	% of Donations	% of Donations	% of Donations	% of Donations
17.1%	56.0%	4%	3%	5%	4.6%

The Board approved \$20,000 in FY20 expenditures from the Advancement Fund so the available fund balance is \$12,859.

Year	Donations	Donors
FY20	\$ 24,230	130
FY19	\$ 46,283	340
FY18	\$ 49,778	286
FY17	\$ 39,294	286
FY16	\$ 37,060	157
FY15	\$ 32,089	340
FY14	\$ 42,684	166
FY13	\$ 16,002	200
FY12	\$ 8,831	122
FY11	\$ 8,691	93
FY10	\$ 8,002	66

Year	Donations	Donors
FY09	\$ 9,656	137
FY08	\$ 5,400	32
FY07	\$ 5,050	20
FY06	\$ 8,110	40
FY05	\$ 8,420	39
FY04	\$ 5,770	30
FY03	\$ 7,970	38
FY02	\$ 6,120	43
FY01	\$ 7,154	47
FY00	\$ 6,335	44
FY99	\$ 7,816	48

Total gifts	\$ 1,099,614	Disbursements	\$ 299,506	Balance	\$ 61,024
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Friends Fund Disbursements

From 2002 through January 2020, ACRL has expended or obligated \$299,506 of the Friends Fund including:

- (\$6,825) for ACRL 2003 National Conference scholarships
- (\$3,544) for the one-time Best Practices Marketing Awards
- (\$1,485) for nine Virtual National Conference scholarships for international members¹
- (\$3,000) for two CONPAB and CACUL National Conference participants
- (\$5,000) for ten 2005 National Conference preconference scholarships
- (\$1,800) for three 2006 ACRL/ARL Scholarly Communications Institute Scholarships
- (\$1,000) for 2007 RBMS Diversity Committee recruitment visits to Seattle universities
- (\$3,000) for five Dr. E. J. Josey Spectrum Scholar Grants to attend 2007 ALA Annual Conference in Washington D.C.
- (\$8,625) for 15 National Conference Scholarships to attend the 14th ACRL National Conference in Seattle.
- (\$1,245) for 2010 RBMS Preconference scholarships
- (\$1,500) for one travel stipend to the 2009 ACRL/Harvard Leadership Institute
- (\$1,500) for one travel stipend to the 2010 ACRL/Harvard Leadership Institute
- (\$241.95) for the ACRL Literatures in English Section (LES) job shadow program (FY11-FY12)
- (\$6,250) for 10 ACRL Conference Scholarships to attend the ACRL 2011 Conference in Philadelphia.
- (\$2,500) for 2012 RBMS Preconference scholarships
- (\$2,702) for three ACRL members to attend the 2012 Joint Conference of Librarians of Color
- (\$6,300) for 10 ACRL Conference Scholarships to attend the ACRL 2013 Conference in Indianapolis.
- (\$6,500) for the FY13 ALA Spectrum Scholars Initiative.
- (\$10,000) for uploading *C&RL* back files (Goal Area 3, Objective 1) in 2013.
- (\$3,335) for 2013 RBMS Preconference scholarships.
- (\$4,167) for support for the Library Copyright Alliance Project (Goal Area 3, Objective 3) in 2013.
- (\$4,500) for support for a Scholarly Communication Workshop (Goal Area 3, Objective 3) in 2013.
- (\$7,800) for additional consulting and coaching of “Assessment in Action” facilitation/design team in 2013.
- (\$3,915) for 2014 RBMS Preconference scholarships.
- (\$56,838) for 75 ACRL Conference scholarships to attend the ACRL 2015 Conference in Portland.
- (\$3,960) for 2015 RBMS Conference scholarships.
- (\$61,500) for 2017 ACRL Conference scholarships
- (\$4,920) for 2017 RBMS Conference scholarships
- (\$224) for 2017 RBMS complimentary memberships
- (\$177) for 2018 RBMS complimentary memberships
- (\$6,500) as matching fund incentive for 2108 Giving Tuesday Campaign for Spectrum Scholarships
- (\$177) for 2018 RBMS complimentary memberships
- (\$11,655) for 2019 RBMS Conference scholarships
- (\$349) for 2019 ALA/ACRL/RBMS complimentary memberships
- (\$64,750) for 2019 ACRL Conference Scholarships

Note: All Friends donations are received in one accounting project. ACRL staff manually track the donations to (and expenditures from) the specific fund categories listed above.

Significant Historical Background

- In June 2019 the Board approved revising the purpose of the ACRL Advancement Fund so that it supports ACRL’s Core Commitment to equity, diversity, and inclusion.
- In June 2019 the Board approved FY20 disbursements from the ACRL Advancement Fund of \$7,000 to fund an additional ALA Spectrum Scholarship and \$13,000 to support additional free training opportunities for Project

¹ Although the Board approved funds to provide 27 scholarships, only 9 applications were received.

Outcome.

- In November 2018 the Board approved disbursements from three discontinued Friends Funds totaling \$19,201 including \$10,000 to be used for Giving Tuesday challenge grants and \$6,500 to match any gifts made to the ALA Spectrum Scholar Program during the same period.
- In January 2018 the Board approved a fundraising goal of \$50,000 to fund additional scholarships for students, early- and mid-career librarians, and library support staff to attend the 2019 ACRL Conference.
- In April 2016 the Board approved the creation of the ACRL Advancement Fund and the ACRL Conference Scholarship Fund. The ACRL Advancement Fund broadly supports the activities of ACRL with a focus on initiatives and programs that advance the priorities and goals of the division. This includes programs and initiatives that strengthen ACRL's influence in higher education and research. This fund replaces the following funds: Advocacy, Board Strategic Plan Initiative, and Innovative Programming. The ACRL Conference Scholarship Fund supports attendance at the biennial ACRL conference for promising students, early and mid-career librarians. It seeks to increase diversity and enhance access to knowledge and expertise for the next generation of academic and research librarians. This fund replaces the Professional Development Fund. The ALA online giving form now includes only the ACRL Advancement Fund, ACRL Conference Scholarship Fund, and RBMS Scholarship Fund.
- The Board also approved the delegation of disbursement authority for the ACRL Advancement Fund to the Board of Directors and approved the ACRL Budget and Finance Committee as the disbursement authority for the new ACRL Conference Scholarships Fund.
- 75th Anniversary Campaign: In December 2013 the ACRL Board of Directors voted to approve a 75th Anniversary fundraising goal of \$50,000 to fund at least 75 additional scholarships for new librarians, library school students, and library support staff to attend the ACRL 2015 Conference in Portland, Oregon. The total amount raised was \$56,084. The Association of College and Research Libraries (ACRL) has awarded a record-breaking 179 scholarships for the ACRL 2015 conference. Scholarships were awarded in six categories, including early- and mid-career librarians, support staff and Spectrum Scholar travel grants, amounting to a total of \$112,995. Funding for 75 of these scholarships (more than \$56,000 in value) was raised through the ACRL 75th Anniversary Kick Start the Future Scholarship Campaign. The ACRL Board of Directors passed a resolution in June 2015 honoring Steven Bell for his leadership of the Kick Start the Future Campaign.
- In April 2013, the ACRL Board of Directors approved \$32,967 to support five projects that advanced the Plan for Excellence with respect to Goal Area 3, Objectives 1, 3, and 4.
- At the 2013 ALA Midwinter Meeting the ACRL Board of Directors voted to dissolve the two subcommittees of the Budget and Finance Committee (Friends Fund Committee and Friends Fund Disbursement Committee) effective at the close of Annual Conference 2013. Prior to this decision, the Friends Fund Disbursement Committee would recommend disbursements from the Friends Funds for approval by the Friends Fund Committee.
- Recognizing that ACRL needed to continue to diversify its revenue streams, at the 2013 ALA Midwinter Meeting the Board also approved a decision to change the way the Friends funds are recognized in the budget. In response to discussion at the joint session of Board and Budget and Finance Committee, the ACRL staff will record donated funds and show them as revenue in the operating budget beginning in FY14. Prior to this decision, donations were placed into a restricted account and not recognized in the operating budget. This decision supports ongoing changes in the organization of the Friends of ACRL program, enabling the division to use the funding to better support strategic initiatives while honoring donor intent. Staff maintains careful records of Friends Fund donations to ensure that donations are spent only on specific projects in accordance with donor intent. The ALA Finance Office subsequently informed staff that donations must first be recognized in the restricted fund account before they are transferred into the operating budget to offset expenses approved by the Board. Additionally,

projected transfers from restricted accounts can also be recognized in the operating budget. Accordingly, ACRL transfers restricted funds into the operating budget for the appropriate project

- At the 2013 ALA Midwinter Meeting, the Board also agreed to assume responsibility for disbursing Friends Funds (other than those dedicated to professional development, which will be disbursed by the Budget & Finance Committee) to more directly support the Plan for Excellence. Historically, most Friends donations have been used to support scholarships. While scholarships are a worthy initiative, ACRL Friends have given for many other purposes.
- The ACRL Executive Committee approved changes to the Friends Fund Disbursement guidelines at the 2012 Spring Executive Committee meeting in Chicago. The approved changes include aligning the project with the objectives of a specific fund, guidelines for determining the total amount that can be expended annually, and clarification of the RBMS scholarships fund disbursement process. The call for proposals was changed to once a year so that decisions could be made and announced at the beginning of the fiscal year. The new guidelines also require requestors to explain how the proposal would address donor intent and include a detailed budget. The annual Friends Fund budget is approved by the Board and therefore if the subcommittee and Budget & Finance Committee determined that it was necessary to exceed the amount budgeted for Fund disbursements, an exception must be requested from the Executive Director (if \$5,000 or less) or the Board (if the amount exceeds \$5,000).
- The ACRL Executive Committee approved changes to re-name and re-position donor categories for Friends at the May 15, 2008, meeting in Washington, D.C. The ACRL web site and the ALA online giving forms have been revised to reflect the changes below. New ribbons reflecting the new categories are now mailed to donors along with a thank-you letter.
- The RBMS Scholarship Fund was added in December 2008.
- The ACRL Executive Committee approved charging indirect expenses related to the Friends of ACRL to a separate non-restricted account designated for this purpose on May 5, 2002.
- The ACRL Executive Committee approved restoring to the restricted Friends of ACRL account monies from the ACRL fund balance to bring the restricted Friends fund to the total amount of donations given since 1999 on May 5, 2002.
- The ACRL Board approved the creation of the Friends of ACRL with a start date of January 1, 1999 on June 30, 1998.

Old Donor Categories	New Donor Categories	New Giving Categories	Old Giving Categories
Millennium Club (\$1,000 and over)	Patrons (\$1,000 and over) Scholarships	ACRL Conference	Professional Development
Gold Club (\$500 - \$999)	Sponsors (\$500 - \$999)	ACRL Advancement	Innovative Programming
Silver Club (\$250 - \$499)	Contributors (\$250 - \$499)	ACRL Advancement	Advocacy
Century Club (\$100 - \$249)	Associates (\$100 - \$249)	ACRL Advancement	Board Strategic Plan Initiative Fund
Friends (\$45 - \$99)	Friends (less than \$100)	RBMS Scholarships	RBMS Scholarship

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