

Association of College & Research Libraries
ALA/ACRL American Library Association
225 N Michigan Ave, Suite 1300
Chicago, IL 60601
acrl@ala.org, <http://www.acrl.org>



Budget & Finance Committee and Board of Directors Action Form

To: ACRL Board of Directors

Subject: ACRL and Choice FY22 Budget

Submitted by: Carolyn Henderson Allen, ACRL Budget and Finance Committee Chair

Date submitted: August 26, 2021

Background

The ACRL Budget and Finance Committee and the ACRL Board of Directors discussed the FY22 budget during its June 2021 virtual meetings. The budget presented in June 2021 included changes made since an initial review during the February B&F committee meetings in conjunction with the virtual 2021 ALA Midwinter Meeting. Based on recommendations from the Committee and Board in January, ACRL staff reviewed and updated the FY22 budget again before the June 2021 virtual meetings. During the June 2021 virtual meetings, the Committee and Board discussed further potential edits to the FY22 budget ([Annual Conference 2021 Packet](#): ACRL AC21 Doc 6.0 FY22 Memo; ACRL AC21 Docs 13.0 and 13.1 Funding for the Future Major ACRL Expenses; and ACRL AC21 Docs 15.0 and 15.1 Five-year Financial Plan).

Typically, in June, the Committee makes a recommendation to the ACRL Board for next year's budget, and the ACRL Board approves at the ALA Annual Conference. An overview of ACRL's budget planning process can be found on the [Board Manual LibGuide](#). Given the fluidity of the impact of COVID-19 on the FY22 budget, along with delays in reporting FY21 actuals by ALA's finance office, staff recommended and the Board and Committee agreed with postponing approval of the FY22 budget to late summer. As directed by B&F and the Board, staff updated the ACRL FY22 budget (Doc 2.0 ACRL FY22 memo and Doc 2.1 ACRL FY22 final budget) with the proposed cost savings that were presented at the June virtual meetings along with other edits to reflect current conditions. After the June meetings, modest changes were also made to the Choice budget (Doc 3.0 Choice FY22 memo and Doc 3.1 Choice FY22 final budget).

Stakeholders

The ACRL Board and B&F Committee have previously reviewed and made recommendations on the preliminary budget in January and June 2021.

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.

Fiscal and Staffing Impact

If approved, ACRL staff will submit the final ACRL and Choice budgets to ALA, so that the ALA Executive Board can approve the final budget for all of ALA at its fall meeting. Staff will report out the final budget to membership in a future issue of *C&RL News*.

Action Recommended (B&F)

That the ACRL Budget and Finance Committee approves to recommend to the ACRL Board of Directors the FY22 budget with:

- ACRL Revenues \$2,211,555
- ACRL Expenses \$2,948,895
- ACRL NET (\$737,340)
- Choice Revenues \$2,246,444
- Choice Expenses \$2,457,623
- Choice NET (\$211,179)

Action Recommended (Board)

That the ACRL Board of Directors approves the Budget and Finance Committee's recommendation for the FY22 budget with:

- ACRL Revenues \$2,211,555
- ACRL Expenses \$2,948,895
- ACRL NET (\$737,340)
- Choice Revenues \$2,246,444
- Choice Expenses \$2,457,623
- Choice NET (\$211,179)

Strategic Goal Area Supported

Please see the [ACRL Strategic Plan](#), and select from the drop-down 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

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.

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.

Association of College & Research Libraries
 225 N. Michigan Ave., Suite 1300, Chicago, IL 60601
 800-545-2433, ext. 2523
acrl@ala.org; <http://www.acrl.org>



To: ACRL Budget and Finance Committee, ACRL Board of Directors
 From: Kara J. Malenfant, ACRL Interim Executive Director
 Date: August 26, 2021
 Re: ACRL FY22 Budget

Executive Summary

Based on input from the B&F and Board in June, staff further adjusted the FY22 budget.

ACRL	January 2021	June 2021	August 2021	% Change June to August
Total revenue	\$2,071,376	\$2,118,309	\$2,211,555	4.4%
Total expenses	\$2,906,336	\$2,967,796	\$2,948,895	-0.6%
Total ALA Overhead	\$209,126	\$216,215	\$233,492	8.0%
Total Net	(\$834,990)	(\$849,487)	(\$737,340)	-13.2%

CHOICE	January 2021	June 2021	August 2021	% Change June to August
Total revenue	\$2,242,842	\$2,236,929	\$2,246,444	0.2%
Total expenses	\$2,487,276	\$2,460,992	\$2,457,623	-1.2%
Total ALA Overhead	\$297,177	\$296,393	\$313,894	5.9%
Total Net	(\$244,434)	(\$224,064)	(\$211,179)	-5.8%

Please note that budgeted total expenses may vary slightly from the final budget to be approved by the ALA Executive Board in Fall 2021. This variance results from the way ALA's budgeting software manages salaries and benefits. Benefits are calculated as part of total salaries. In past years, each unit's salaries and benefits were self-contained and any changes only affected that unit. ALA's current software has salaries and benefits integrated across all of ALA. If a salary in another unit changes, the benefits are recalculated across ALA. This means that total benefit expenses will change affecting the final total expense. It should be relatively small, but the Board should be aware of this possible variance.

A brief discussion of changes to the ACRL FY22 budget follows. For full project-by-project breakdown, see Doc 2.1 ACRL FY22 final budget. For discussion and details on Choice, see Doc 3.0 Choice FY22 memo and Doc 3.1 Choice FY22 final budget.

ACRL FY22 Changes June to August

The net improved by \$112,147 or 13.2% due to expense reductions and revenue increases. The most significant changes made from June to August were in the following areas:

Membership

Reduced dues revenue by \$3,375 in light of more recent information from ALA membership and projections based on economic climate. Added nominal expenses for ACRL booth at ALA Annual Conference 2022, in part to promote the ACRL 2023 conference.

Publications & Statistics

- The net for C&RL News improved by ~\$40K. Because of sustained stronger than expected ALA JobLIST classified ad sales in FY21, increased to 85% of normal, offset slightly by decreased advertising revenue in 4 remaining print issues (online-only publication model begins January 2022).
- Increased ad revenue for C&RL by \$7k.
- Net for ACRL statistics remains positive but is reduced by ~\$30K. Improved expectations about subscriptions, but also increased staff time and updated formulas to reflect cost of sales and other expense.
- Reduced expenses for Project Outcome by \$6,250, removing some improvements and as maintenance costs have been reduced.

Conferences/Continuing Education

- Net for eLearning improved by \$13,311, from \$10,242 to \$23,553, as increased revenue expected for the Change Cohort (with concurrent expenses reflected).
- Net for licensed road shows reduced by \$6.8K. In light of the Delta variant, reduced expectations for in person offerings, retaining online.
- Net for RBMS 2022 Conference improved by \$8,559. Based on the success of RBMS 2021 virtual conference, staff added a virtual component, adjusting registration and expenses.
- Increased expenses by \$23,500 for more robust virtual component for ACRL 2023; partial payment due to platform in FY22.
- Reduced expenses by \$5,000 for ACRL 2025, removing site visit to Minneapolis.
- Reduced expenses by removing subsidized RoadShows for Minority Serving Institutions, reducing expenses by \$16,750 and revenue by \$10,000.
- Reduced expenses for ALA Annual Conference programs by \$3,850 from \$13,850 to \$10,000, in line with past actuals.

Travel and Meetings

- Reduced expenses by \$39,269 by shifting SPOS from a standalone event to one-day in conjunction with either LLX in January or ALA AC in June.
- Added expenses for Board meetings in conjunction with LLX at \$13,498 as ALA will not cover staff travel and meeting expenses such as AV. (Note, if the Board decides by November 1 to hold virtual-only meetings in January, these expenses would not be incurred.)

ACRL Aug21 Doc 2.0

- Reduced Officer visits to ACRL Chapters to 3 total, considering rise of Delta variant.

Other

- Reduced scholarly communications expenses by \$30,000, removing research grants.
- Net for advisory services improved by \$4,678. Assumes staff resume duties of consulting services manager (which had been outsourced) and provide some direct consulting service in lieu of adjuncts.
- With the June 2021 departure of Sr. Program Officer Megan Griffin, her position will be open for part of FY22 and salary/benefits were reduced by \$20K.

	A	B	C	D	E	F	G
1		FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
2		Actual	Actual	Actual	Actual	Budget	Budget
3	Beginning Reserves						
4	Reserve Sept. 1: ACRL Operating	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,581,241	\$2,257,528
5	Reserve Sept. 1: ACRL LTIs	\$3,567,882	\$4,180,025	\$4,956,786	\$4,954,016	\$5,523,667	\$5,388,667
6	Reserve Sept. 1: CHOICE Operating	\$2,648,059	\$2,533,295	\$2,926,294	\$2,571,980	\$2,631,994	\$2,638,536
7	Reserve Sept. 1: CHOICE LTI	\$849,196	\$880,574	\$572,349	\$538,536	\$557,493	\$557,493
8	Total	\$11,454,522	\$12,281,840	\$11,885,689	\$11,376,356	\$11,294,394	\$10,842,223
9							
10	Revenues						
11							
12	Membership						
13	Dues	\$638,573	\$609,906	\$598,848	\$559,529	\$354,335	\$539,937
14	Standards, Licensing Fees	\$1,802	\$2,704	\$38,714	\$204	\$850	\$250
15	Advisory	\$82,350	\$27,050	\$33,490	\$73,975	\$42,500	\$52,000
16	Awards	\$16,300	\$17,450	\$20,750	\$13,036	\$19,600	\$0
17	Special Events	\$21,729	\$31,282	\$34,887	\$12,300	\$15,125	\$15,125
18	Diversity Alliance	\$17,450	\$25,500	\$29,930	\$14,000	\$27,090	\$17,500
19	Project Outcome	\$0	\$0	\$37,250	\$1,500	\$2,500	\$6,525
20	Subtotal	\$778,204	\$713,892	\$793,870	\$674,544	\$462,000	\$631,337
21							
22	Publications						
23	CHOICE	\$2,940,494	\$2,813,283	\$2,520,863	\$2,485,767	\$2,382,519	\$2,246,444
24	C&RL	\$21,142	\$14,758	\$16,054	\$18,981	\$15,700	\$19,325
25	C&RL News	\$648,554	\$569,964	\$613,958	\$464,730	\$400,932	\$460,437
26	RBM	\$34,661	\$22,871	\$29,870	\$27,365	\$26,907	\$23,756
27	Nonperiodical Publications	\$288,126	\$388,475	\$338,897	\$275,831	\$262,290	\$266,120
28	Library Statistics	\$129,540	\$116,797	\$123,554	\$86,561	\$120,397	\$193,036
29	Subtotal	\$4,062,517	\$3,926,148	\$3,643,197	\$3,359,235	\$3,208,745	\$3,205,516
30							
31	Education						
32	Institutes & Liscensed Workshops	\$277,048	\$421,728	\$308,921	\$39,305	\$295,780	\$291,850
33	ACRL Conference	\$2,815,296	\$36,635	\$2,549,663	(\$39,552)	\$2,067,620	(\$24,000)
34	Preconferences & RBMS Conference	\$238,601	\$265,297	\$223,245	\$7,160	\$185,971	\$240,071
35	Annual Conference & MW Programs	\$16,300	\$19,350	\$14,000	\$500	\$16,000	\$14,000
36	Web-CE	\$118,027	\$121,416	\$103,698	\$84,217	\$76,178	\$95,623
37	Subtotal	\$3,465,272	\$864,426	\$3,199,528	\$91,630	\$2,641,549	\$617,544
38							
39	Special Programs						
40	Friends of ACRL-Restricted	\$66,070	(\$9,737)	\$0	\$8,206	\$30,640	TBD
41	Friends of ACRL-Operating	\$2,500	\$0	\$0	(\$173)	\$0	\$0
42							
43	Post-approval Budget Change: Classified Ads	N/A	N/A	N/A	N/A	(\$40,000)	N/A
44							
45	Total Revenues						
46	Total Revenues ACRL	\$5,367,999	\$2,691,183	\$5,115,731	\$1,639,469	\$3,889,775	\$2,211,555
47	Total Revenues CHOICE	\$2,940,494	\$2,813,283	\$2,520,863	\$2,485,767	\$2,382,519	\$2,242,842
48	Total Revenues ACRL & Choice	\$8,305,994	\$5,504,466	\$7,636,595	\$4,125,409	\$6,312,294	\$4,454,397
49							

	A	B	C	D	E	F	G
1		FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
2		Actual	Actual	Actual	Actual	Budget	Budget
50	Expenses						
51							
52	Membership						
53	Membership Services*	\$157,152	\$200,336	\$49,671	(\$30,473)	\$28,130	(\$14,040)
54	Exec. Cttee. & Board	\$190,578	\$212,181	\$232,282	\$190,825	\$144,926	\$176,922
55	Advisory	\$111,170	\$100,632	\$60,706	\$96,548	\$52,844	\$60,958
56	Standards Distribution	\$10,190	\$15,293	\$8,592	\$1,053	\$3,753	\$10,593
57	Awards	\$38,163	\$47,571	\$48,676	\$41,038	\$48,160	\$32,446
58	Chapters	\$10,417	\$27,541	\$18,636	\$17,287	\$18,897	\$22,272
59	Committees	\$109,318	\$153,752	\$134,130	\$137,392	\$120,872	\$135,661
60	Sections	\$94,308	\$128,865	\$117,292	\$130,178	\$110,169	\$144,470
61	C&RL Over Revenue	\$44,455	\$38,594	\$32,209	\$35,603	\$35,531	\$31,353
62	C&RL News Over Revenue	\$0	\$0	\$0	\$47,606	\$105,155	(\$21,768)
63	Liaisons to Higher Ed. Organizations	\$51,730	\$43,951	\$41,205	\$25,803	\$28,838	\$33,461
64	Special Events	\$32,306	\$36,513	\$40,849	\$12,107	\$20,955	\$22,186
65	Information Literacy	\$51,071	\$37,333	\$44,503	\$10,493	\$8,076	\$46,856
66	Scholarly Communications	\$71,476	\$119,856	\$155,076	\$87,024	\$77,871	\$85,217
67	Value of Academic Libraries	\$110,646	\$118,069	\$57,851	\$31,246	\$34,977	\$45,040
68	Government Relations	\$36,459	\$56,668	\$42,629	\$35,495	\$32,472	\$44,369
69	Scholarships	\$81,270	\$40,845	\$82,580	\$2,500	\$102,000	\$37,000
70	Annual Conference Programs	\$43,920	\$35,012	\$41,123	\$26,389	\$49,080	\$37,589
71	New Roles & Changing Landscapes	\$0	\$13,896	\$7,236	\$16,532	\$7,731	\$24,204
72	Diversity Alliance	\$16,429	\$32,770	\$42,920	\$15,152	\$55,578	\$45,754
73	Project Outcome	\$0	\$49,690	\$247,565	\$194,456	\$73,437	\$97,865
74	Subtotal	\$1,261,058	\$1,509,368	\$1,505,733	\$1,124,254	\$1,159,452	\$1,098,408
75							
76	Publications						
77	CHOICE	\$3,055,258	\$2,945,284	\$2,698,854	\$2,425,753	\$2,375,977	\$2,457,623
78	C&RL	\$21,142	\$14,758	\$16,054	\$18,981	\$15,700	\$19,325
79	C&RL News	\$429,039	\$487,139	\$550,606	\$464,730	\$400,932	\$460,437
80	RBM	\$32,744	\$21,400	\$19,622	\$22,066	\$19,579	\$21,583
81	Nonperiodical Publications	\$256,695	\$330,329	\$223,970	\$262,137	\$236,141	\$245,600
82	Library Statistics	\$82,569	\$70,310	\$147,932	\$59,202	\$80,383	\$180,786
83	Subtotal	\$3,877,448	\$3,869,220	\$3,657,038	\$3,252,870	\$3,128,712	\$3,415,007
84							
85	Education						
86	Institutes & Liscensed Workshops	\$279,929	\$367,138	\$293,394	\$92,101	\$303,136	\$285,425
87	ACRL Conference	\$2,166,094	\$238,096	\$2,093,753	\$155,844	\$1,908,030	\$290,106
88	Preconferences & RBMS Conference	\$179,508	\$243,900	\$203,473	\$53,364	\$173,716	\$227,434
89	Web-CE	\$51,415	\$76,078	\$49,631	\$59,841	\$54,583	\$72,070
90	Subtotal	\$2,676,945	\$925,212	\$2,640,251	\$361,149	\$2,439,465	\$875,035
91							
92	Special Programs						
93	Friends of ACRL-Restricted	\$66,070	(\$9,737)	\$67,820	\$8,206	\$60,000	\$60,000
94	Friends of ACRL-Operating	\$60,245	\$65,357	\$129,998	\$57,532	\$118,987	\$47,721
95	Subtotal	\$126,315	\$55,620	\$197,818	\$65,738	\$178,987	\$107,721
96							
97	Post-approval Budget Change: Travel & Meeting	N/A	N/A	N/A	N/A	(\$257,151)	N/A
98							
99	Total Expenses						
100	Total Expenses ACRL	\$4,820,438	\$3,423,873	\$5,234,167	\$2,370,053	\$4,213,488	\$2,948,895
101	Total Expenses CHOICE	\$3,055,258	\$2,945,284	\$2,698,854	\$2,425,753	\$2,375,977	\$2,487,276
102	Total Expenses ACRL & Choice	\$7,875,696	\$6,369,157	\$7,933,021	\$4,795,806	\$6,846,616	\$5,436,171
103							

	A	B	C	D	E	F	G
1		FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
2		Actual	Actual	Actual	Actual	Budget	Budget
104	Nets						
105	Total Net ACRL	\$547,562	(\$732,690)	(\$118,436)	(\$730,584)	(\$323,713)	(\$737,340)
106	Total Net Choice	(\$114,764)	(\$132,001)	(\$177,990)	\$60,014	\$6,542	(\$211,179)
107							
108	Membership Net	(\$482,854)	(\$795,476)	(\$711,863)	(\$449,711)	(\$697,452)	(\$467,071)
109	Publications Net (without Choice)	\$299,833	\$188,929	\$164,150	\$46,351	\$73,491	\$34,943
110	Education Net	\$788,327	(\$60,786)	\$559,276	(\$269,519)	\$202,084	(\$257,491)
111							
112	Operating Transfers						
113	ACRL	(\$250,000)	(\$525,000)	\$0	\$157,096	\$135,000	\$135,000
114	Choice	\$40,539	\$525,000	(\$176,324)	\$43,987	\$0	\$0
115							
116	LTI Transfers, Gains, Losses						
117	ACRL	\$362,143	\$776,761	(\$2,770)	\$569,651	(\$135,000)	(\$135,000)
118	Choice	\$31,378	(\$308,226)	(\$33,813)	\$62,944	TBD	TBD
119							
120	Ending Reserves						
121	ACRL Mandated Operating Reserve	\$886,316	\$933,236	\$989,273	\$1,028,604	\$1,060,695	\$952,599
122	Reserve Aug 31: ACRL Operating	\$4,686,947	\$3,430,256	\$3,311,824	\$2,581,241	\$2,257,528	\$1,520,188
123	Reserve Aug 31: ACRL LTIs	\$4,180,025	\$4,956,786	\$4,954,016	\$5,523,667	\$5,388,667	\$5,253,667
124	Reserve Aug 31: CHOICE Operating	\$2,573,834	\$2,926,294	\$2,571,979	\$2,631,994	\$2,638,536	\$2,427,357
125	Reserve Aug 31: CHOICE LTI	\$880,574	\$572,348	\$538,536	\$557,493	\$557,493	\$557,493
126	Total	\$12,321,379	\$11,885,684	\$11,376,356	\$11,294,394	\$10,842,223	\$9,725,449

	A	B	C	D	E	F	G	H	I
1	General & Administrative 0000								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3		Revenues	\$0	\$0	\$0	\$0	\$0		\$0
4									
5	5000	SALARIES & WAGES	(2,208)	(1,780)	(4,872)	1,350	0	Salaries: Memo only; will be allocated to programs at year end.	\$7,618
6	5001	WAGES/TEMPORARY EMPLOYEES			2,195				
7	5002	OVERTIME WAGES	2,180	1,780	2,607	0	1,500	Anticipated overtime for ALA Conferences plus 15% benefits. Adjusted based on actual.	\$1,500
8	5005	ATTRITION FACTOR				0	0		\$0
9	5009	ACCRUED VACATION WAGES				0	0		\$0
10	5010	EMPLOYEE BENEFITS	(0)	0	(0)	426	349,887	Benefits of Line 5000 & 5002. Memo only: will be allocated to programs at year end.	\$2,580
11	5011	LIFE INSURANCE				0	0		\$0
12	5012	DISABILITY INSURANCE				0	0		\$0
13	5013	WORKERS COMP INSURANCE				0	0		\$0
14	5014	ANNUITY/EMPLOYER CONTRIBUTION				0	0		\$0
15	5015	TUITION REIMBURSEMENT				0	0		\$0
16	5016	PROFESSIONAL MEMBERSHIPS	2,052	3,022	1,094	2,480	2,000	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
17	5019	HEALTH INSURANCE				0	0		\$0
18	5020	FICA/EMPLOYER CONTRIBUTION				0	0		\$0
19	5021	UNEMPLOYMENT COMPENSATION TAX				0	0		\$0
20	5032	RELOCATION EXPENSE							
21	5040	POST RETIREMENT BENEFITS							
22	5041	BLUE CROSS REFUND							
23	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	2,500	TEMPORARY EMPLOYEES/OUTSIDE	\$2,500

	A	B	C	D	E	F	G	H	I
1	General & Administrative 0000								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
24	5110	PROFESSIONAL SERVICES	28			0	0		\$0
25	5120	LEGAL FEES				0	0		\$0
26	5121	AUDIT/TAX FEES				0	0		\$0
27	5122	BANK S/C				0	0		\$0
28	5130	LOBBYING / CONSULTING							
29	5140	EQUIP/FURN REPAIRS			49	100	100	Shared	\$100
30	5141	MAINTENANCE AGREEMENTS							
31	5150	MESSENGER SERVICE	136	371	83	300	300	Messenger service	\$300
32	5151	DUPLICATION/OUTSIDE				0			
33	5210	TRANSPORTATION	4,677	7,972	3,918	6,000	4,300	Travel expenses for ED to meet with non-liaison associations, potential donors, governmental agencies and to conduct association business (Choice site visit); 1 flight at (\$400); and local transportation \$100 each trip. For FY22, removed \$2,300 for travel to IFLA. Staff travel for association business.	\$500
34	5212	LODGING & MEALS	6,915	4,901	1,815	4,800	3,400	Lodging and meals for ED when on business for association; avg 1 night each (\$250 sleeping room, internet, taxes) and meals for ED (\$50 per diem) avg 2 days each. Removed \$2,000 for ED IFLA attendance.	\$350
35	5214	ENTERTAINMENT			128	0	0		\$0
36	5216	BUSINESS MEETINGS	1,019	826	420	1,000	750	Business meetings and registration fees.	\$750
37	5219	UNALLOCATED AMERICAN EXPRESS							
38	5300	FACILITIES RENT				0	0		\$0
39	5301	CONFERENCE EQUIPMENT RENTAL	603			100	100	Conference equipment rental	\$100
40	5302	MEAL FUNCTIONS	1,253	1,256	1,612	1,000	1,000	Meal Functions - Group meals Executive Director hosts to conduct association business during travel.	\$1,000
41	5303	EXHIBITS				0	0	Exhibits in 3200	\$0
42	5304	SPEAKER/GUEST EXPENSE				0	0		\$0
43	5305	SPEAKER/GUEST HONORARIUM				0	0		\$0
44	5306	AWARDS			0	0	0		\$0
45	5307	SECURITY SERVICES				0	0		\$0
46	5308	SPECIAL TRANSPORTATION				0	0		\$0
47	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR				0	0		\$0
48	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
49	5350	PROGRAM ALLOCATION		0	(400)	0	0		\$0
50	5400	EDITORIAL/PROOFREADING/OUTSIDE				0	0		\$0
51	5401	TYPESETTING/COMPOSITION-OUTSD				0	0	Typesetting for ACRL letterhead, envelopes, business cards, etc.	\$0
52	5402	PRINTING-OUTSIDE	2,224	852	1,512	2,000	1,600	Outside printing of ACRL letterhead, envelopes, business cards, etc. @ \$1,300	\$1,600
53	5403	BINDING-OUTSIDE				0	0	-Share of ACRL Briefing Book (1/3 of \$700)	\$0
54	5404	DESIGN SERVICE-OUTSIDE				0	0	Design service	\$0
55	5406	REVIEW SERVICE				0	0		\$0
56	5410	MAIL SERVICE-OUTSIDE	225			0	0		\$0
57	5411	ADVERTISING/SPACE				0	0	Advertising/space for recruitment	\$0

	A	B	C	D	E	F	G	H	I
1	General & Administrative 0000								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
58	5412	ADVERTISING/DIRECT				0	0		\$0
59	5413	MAIL LIST RENTAL				0	0		\$0
60	5414	SUPPLIES/PRODUCTION			345	0	0		\$0
61	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE				0	0		\$0
62	5416	ADVERTISING PRODUCTION COST				0	0		\$0
63	5420	COPYRIGHT FEES				0	0	General Copyright Fees	\$0
64	5430	WEB OPERATING EXPENSES	3,120	710	1,749	6,076	4,000	Domain name fees for acrl.org and acrllog.xxx (\$300); bulk email provider (now provided by ALA); survey software subscription (SurveyMonkey or other \$1,008); Zoom (\$2,184 = Zoom Pro at \$72/mo and Pro Webinar at \$2,040/mo).	\$4,212
65	5431	WEBINAR/WEBCASTS/WEB CE EXP			72	0	0		\$0
66	5432	PURCHASED INVENTORY				0	0		\$0
67	5433	ORDER PROCESSING/FULFILLMENT				0	0		\$0
68	5480	COST OF SALES				0	0		\$0
69	5490	INVENTORY ADJUSTMENT				0	0		\$0
70	5499	INVENTORY RESERVE ADJUSTMENT				0	0		\$0
71	5030	STAFF RECRUITMENT/RELOCATION	712			0	0		\$0
72	5031	STAFF DEVELOPMENT	15,075	17,520	16,191	18,000	17,000	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 by \$2K for FY22.	\$15,000
73	5500	SUPPLIES/OPERATING	2,355	3,041	1,105	3,500	3,000	Supplies for the ACRL office. Includes computer supplies and paper, and specialized materials for office operations.	\$3,000
74	5501	EQUIPMENT & SOFTWARE/MINOR	3,098	2,239	6,831	3,000	7,717	Minor equipment and computer software costing. Est. financial software licenses: \$2,500. Volunteer system: \$1,500. Adobe Creative Cloud Suite: \$3717.	\$7,717
75	5502	REFERENCE MATERIAL/PERIODICALS				100	0	Reference materials and subscriptions to professional journals.	\$0
76	5510	INSURANCE				0	0		\$0
77	5520	EQUIPMENT RENTAL/LEASE				0	0		\$0
78	5521	SPACE RENT				0	0		\$0
79	5522	TELEPHONE/FAX	734	791	996	800	770	Reimbursement for Remote Access at ALA LLX & AC. LLX: 3 staff * 35 = \$105. AC: 5 staff * 35 = \$175. ED cell reimbursement: 12 * 35 = \$420.	\$700
80	5523	POSTAGE/E-MAIL	10	1,759	603	100	1,000	Postage	\$1,000
81	5525	UTILITIES				0	0		\$0
82	5530	DEPRECIATION F/E	0	0	(0)	1,000	1,000	Depreciation	\$1,000
83	5531	DEPRECIATION BUILDING				0	0		\$0
84	5532	AMORT.- EQUIP N-S INTANGIBLE ASSETS				0	0		\$0
85	5533	DO NOT USE N/S Intangible Assets							
86	5540	ROYALTY EXPENSE	230	51		0	0		\$0
87	5541	COLLECTION EXPENSE							
88	5543	BAD DEBT EXPENSE				0	0		\$0
89	5544	INTEREST EXPENSE				0	0		\$0
90	5545	TAXES/PROPERTY				0	0		\$0
91	5550	PROMOTION				0	0		\$0
92	5560	ORG SUPPORT/CONTRIBUTION	5,000			0	0	ACRL contribution to the LTI fund shown on Exec. Summary. No planned transfer from operating to LTI for FY22.	\$0
93	5599	MISC EXPENSE	(59,111)	(49,602)	(42,522)	(60,424)	(54,452)	Portion of ACRL operating expenses allocated to CHOICE at same % as salary matrix	(\$66,911)

	A	B	C	D	E	F	G	H	I
1	General & Administrative 0000								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
94								Reverse out charges to projects (memo includes CHOICE amount)	
95								-\$67,347	
96	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
97	5901	IUT/CPU				0	0		\$0
98	5902	IUT/DATA PROC				0	0		\$0
99	5903	IUT/SUBS PROC				0	0		\$0
100	5904	TRANSFER TO/FROM ENDOWMENT				0	0		\$0
101	5905	IUT/TELEPHONE	2,163	1,826	1,553	2,000	0	IUT telephone; ALA moving to VoIP	\$0
102	5906	IUT/ORDER BILLING				0	0		\$0
103	5908	IUT/MAINTENANCE				0	0		\$0
104	5909	IUT/DIST CTR	532	688	552	750	750	IUT distribution	\$750
105	5910	IUT/REPRO CTR	6,979	1,777	2,367	2,500	2,000	IUT reprographics	\$2,000
106	5912	IUT-Copyediting/Proofreading				0	0		\$0
107	5913	IUT-Composition/Alteration				0	0		\$0
108	5940	IUT/REGISTRATION PROCESSING				0	0		\$0
109	5941	IUT/CHOICE				(12,726)	(8,710)	Transfer from CHOICE	\$10,634
110	5942	IUT/ADVERTISING				0	0		\$0
111	5999	IUT/MISC				0	0		\$0
112	5911	IUT/OVERHEAD				0	0		\$0
113	5998	IUT/ALLOCATIONS				0	0		\$0
114	5600	TAXES/INCOME							
115	Expenses		(0)	0	0	(15,768)	341,512		\$0
116									
117	Net		0	(0)	(0)	15,768	(341,512)		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Membership FY2022								
2	<u>Line</u>	<u>Line Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Notes</u>	<u>2022 Budget</u>
3	4000	DUES/PERSONAL	\$635,258	\$606,636	\$595,758	\$532,441	\$295,672	<p>Personal memberships for FY21 are expected to total 8,195 (but only 8,000 are dues paying members in FY21). As a conference year also affected by the COVID-19 pandemic, FY21 personal membership is projected to decrease 4.1% from FY20. Students represent 11.6% (931) of personal (paying) members and retired members represent 3.4% (278). Total cash receipts: (6,791 x \$68 = \$461,788) + (278 x \$44 = \$12,232) + (931 x \$5 = \$4,655) = \$478,675. This is the number used to calculate FY21 deferred revenue which appears in the first quarter of FY22. Four of the 12 months of 2021 are part of FY22 (Sept.-Dec.). Therefore, 95% of 4/12 of the 2021 dues are deferred in FY20 (.333 x \$478,675) = \$159,399.</p> <p>Personal memberships in FY2022 are expected to increase over the FY21 level by 5% to 8,605 (of which 8,406 are paying members). Total cash receipts: (7,145 x \$69 = \$493,005) + (286 x \$45 = \$12,870) + (975 x \$5 = \$4,875) = \$510,750. Eight of the 12 months of 2021 are part of FY2022 (Jan.-Aug.). Therefore, 8/12 (or .667) of the 2022 dues are recognized in FY2022 (the rest, or 4/12 (or .333), is deferred: 8/12 of \$510,750 = \$340,670.</p>	\$475,066
4	4001	DUES/ORGANIZATIONAL				\$75,660	\$55,648	<p>Organizational members for 2021 are expected to decline 12.5% from FY20 to 528 (528 x \$125 = \$66,000). Four months (Sept.-Dec. 2021) are part of FY2022. 4/12 of \$66,000 = \$21,978.</p> <p>Organizational members for 2022 are expected to decrease by 5% (26) from 2021 to 502. Total cash receipts: 502 X \$125 = \$62,750. Eight of the 12 months of 2022 are part of FY22 (Jan.-Aug.). Therefore, 8/12 (or .666) of the dues are recognized in FY22 (the rest or 4/12 [or .333] are deferred to FY23) 8/12 of \$62,750 = \$41,792.</p>	\$61,856
5	4002	DUES/SPECIAL				\$0	\$0	Special Member Dues, based on 2019 actual	\$0
6	4003	DUES/LIFE MEMBERS-CURRENT	\$3,195	\$3,150	\$2,985	\$3,063	\$2,910	Life member dues revenues. In August 2022, life dues are expected to total \$2,910 which is a 2.5% decrease from FY19.	\$2,910
7	4004	DUES/CNTNUNG MBRS & DIV TRFR	\$120	\$120	\$105	\$120	\$105	Continuing members dues revenues. In August 2022, continuing member dues are expected to total \$105 which no change from FY19.	\$105
8	4100	SALES/BOOKS				\$0	\$0		\$0
9	4429	OVRRD-EXMPT REVENUE/DIVISIONS				\$0	\$0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Membership		FY2022						
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
10	4430	MISCELLANEOUS FEES	\$0			\$0	\$0		\$0
11	4490	MISCELLANEOUS REVENUE				\$0	\$0		\$0
12		TOTAL REVENUES	\$638,573	\$609,906	\$598,848	\$611,284	\$354,335	\$0	\$539,937
13									
14	5000	SALARIES & WAGES	\$47,110	\$57,764	\$59,484	\$65,814	\$52,800	Salaries calculated % of ACRL total salaries detailed in the salary matrix	\$54,779
15	5001	WAGES/TEMPORARY EMPLOYEES							
16	5002	OVERTIME WAGES				\$0			
17	5005	ATTRITION FACTOR				\$0	\$0		\$0
18	5009	ACCRUED VACATION WAGES				\$0	\$0		\$0
19	5010	EMPLOYEE BENEFITS	\$14,395	\$17,329	\$18,303	\$20,773	\$17,602	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$18,551
20	5110	PROFESSIONAL SERVICES	\$43,429	\$54,740	\$24,222	\$5,000	\$16,800	Booth graphics refresh (\$2,000)	\$2,000
21	5120	LEGAL FEES				\$0	\$0		\$0
22	5121	AUDIT/TAX FEES				\$0	\$0		\$0
23	5122	BANK S/C	\$15,624	\$13,420	\$14,383	\$12,226	\$10,276	Bank service fees (2.9% of dues)	\$15,658
24	5130	LOBBYING / CONSULTING							
25	5302	MEAL FUNCTIONS	\$4,722	\$4,206	\$9,793	\$4,465	\$8,000	Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4	\$1,250
26	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR				\$0	\$0		\$0
27	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				\$0	\$0		\$0
28	5350	PROGRAM ALLOCATION	\$20,352	\$37,605	\$37,594	\$10,000	\$47,000	Strategic initiatives (\$15,000) Three Emerging Leader sponsorship (\$1,000 x 3 = \$3,000) ALA Membership Booth (\$5,000)	\$23,000
29	5400	EDITORIAL/PROOFREADING/OUTSIDE				\$0	\$0		\$0
30	5401	TYPESETTING/COMPOSITION-OUTSD				\$0	\$0		\$0
31	5402	PRINTING-OUTSIDE	\$4,421	\$3,703	\$4,764	\$4,500	\$4,500		\$0
32	5430	WEB OPERATING EXPENSES	\$1,199	\$89	\$0	\$0	\$0		\$0
33	5500	SUPPLIES/OPERATING	\$1,238	\$6,298	\$1,228	\$200	\$1,250		\$500

	A	B	C	D	E	F	G	H	I
1	ACRL Membership FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
34	5521	SPACE RENT				\$0	\$0		\$0
35	5522	TELEPHONE/FAX				\$0	\$0		\$0
36	5523	POSTAGE/E-MAIL				\$0	\$550	Postage (based on FY19 actual)	\$550
37	5545	TAXES/PROPERTY				\$0	\$0		\$0
38	5550	PROMOTION				\$0	\$0		\$0
39	5560	ORG SUPPORT/CONTRIBUTION				\$0	\$0	Long-term investment fund interest (Proj 3657) to fund strategic initiatives. Note: at request of ALA Finance, this now shown in 5904.	\$0
	5599	MISC EXPENSE	\$2,944	\$2,377	\$2,153	\$3,044	\$2,817	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.	\$3,137
40	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
41	5901	IUT/CPU				\$0	\$0		\$0
42	5902	IUT/DATA PROC	\$360	\$405	\$405	\$405	\$405	IUT-data processing (mailing labels for C&RL News wraps) (Based on FY18 actual)	\$405
43	5903	IUT/SUBS PROC				\$0	\$0		\$0
44	5904	TRANSFER TO/FROM ENDOWMENT			-\$125,000	-\$157,096	-\$135,000	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 quarters. This number will be updated in February when payouts are approved by the Endowment Trustees.	(\$135,000)
45	5905	IUT/TELEPHONE				\$0	\$0	IUT-telephone (based on FY19 actual)	\$0
46	5906	IUT/ORDER BILLING				\$0	\$0		\$0
47	5908	IUT/MAINTENANCE				\$0	\$0		\$0
48	5909	IUT/DIST CTR	\$346	\$355	\$547	\$355	\$550	IUT-distribution (based on FY19 actual)	\$550
49	5910	IUT/REPRO CTR	\$784	\$159	\$576	\$160	\$580	IUT-reprographics (based on FY19 actual)	\$580
50	5912	IUT-Copyediting/Proofreading				\$0	\$0		\$0
51	5600	TAXES/INCOME							
52									
53		Expenses	\$156,923	\$198,449	\$48,452	-\$30,154	\$28,130		(\$14,040)
54									
55		Net	\$481,650	\$411,457	\$550,396	\$641,438	\$326,205		\$553,977

	A	B	C	D	E	F	G	H	I
1	ACRL Board/Exec. Cttee.		FY2022						
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4490	MISCELLANEOUS REVENUE				0	0		\$0
4	Revenues		0	0	0	0	0		\$0
5									
6	5000	SALARIES & WAGES	71,685	92,253	85,020	97,548	75,555	Salaries calculated at % of total ACRL salaries as shown in salary matrix.	\$88,200
7	5001	WAGES/TEMPORARY EMPLOYEES							
8	5002	OVERTIME WAGES				0			
9	5005	ATTRITION FACTOR				0	0		\$0
10	5009	ACCRUED VACATION WAGES				0	0		\$0
11	5010	EMPLOYEE BENEFITS	21,905	27,674	26,191	30,790	25,188	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$29,869
12	5011	LIFE INSURANCE							
13	5041	BLUE CROSS REFUND							
14	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
15	5110	PROFESSIONAL SERVICES	12,573	9,348	33,250	10,000	3,000	SPOS Facilitator \$3,000	\$3,000
16	5120	LEGAL FEES				0	0		\$0
17	5121	AUDIT/TAX FEES				0	0		\$0
18	5122	BANK S/C				0	0		\$0
19	5130	LOBBYING / CONSULTING							
20	5140	EQUIP/FURN REPAIRS				0	0		\$0
21	5141	MAINTENANCE AGREEMENTS							
			274	557	629	700	700	Shipping and hotel handling fee for Board documents to conference. Shipment to LLX and AC \$250 x 2 = \$500	\$700
22	5150	MESSENGER SERVICE						1/3 of briefing book shipment.	
23	5151	DUPLICATION/OUTSIDE				0			
			17,045	21,807	18,202	16,700	2,800	<p>Total transportation expenses for the SPOS, President and ED liaison travel, and President-Elect and ED training at ASAE.</p> <p>LLX: Staff air travel 3 ppl x \$450 ea. (\$400 airfare + \$50 luggage fee) = \$1,350. Ground transportation 3 ppl x \$110 ea. = \$330. Total = \$1,680.</p> <p>SPOS (LLX or AC): One facilitator: \$400 airfare + \$50 luggage fee + \$110 ground transportation. Total = \$560.</p> <p>ARL/CNI/ACLS for ACRL Board President and Executive Director. 6 air travel trips at \$300 plus \$50 for luggage fees = \$2,800. Local ground transportation, mileage and parking reimbursement 6 trips x \$100 = \$600. (\$2,700 total)</p> <p>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 total)</p>	\$5,940
24	5210	TRANSPORTATION							

	A	B	C	D	E	F	G	H	I
1	ACRL Board/Exec. Cttee. FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
25	5212	LODGING & MEALS	23,409	20,136	23,333	31,050	13,925	<p>Total lodging and per diem reimbursement expenses for SPOS, President and ED liaison travel, President-Elect and ED training at ASAE, and ACRL Board Presidential Suite at ALA Annual.</p> <p>LLX: Staff hotel 3 ppl x 1 night x \$267 ea.= \$801. Per Diem: Staff meals 3 ppl x 1.5 days x \$50 per diem = \$225. Total = \$1,026.</p> <p>SPOS (at LLX or AC): \$4,539 for 17 people (13 Board, 1 facilitator, 3 staff x 1 night x \$267 ea). Per diem for 17 ppl x one day \$50 = \$850. Total = \$5,389</p> <p>ARL/CNI/ACLS for President and ED: 6 trips x 2 nights ea. x \$250 = \$4,000. Meal reimbursement: 6 trips x 3 days x \$50 per diem = \$1,200. (\$3,900 total)</p> <p>ASAE: Pres Elect & ED: 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 total)</p> <p>ACRL suite at AC: \$340/night/5 nights = \$1,700</p>	\$13,915
26	5214	ENTERTAINMENT				0	0		\$0
27	5216	BUSINESS MEETINGS	1,990	1,990	2,429	2,095	2,095	Registration fees for ASAE symposium	\$2,095
28	5219	UNALLOCATED AMERICAN EXPRESS					0		\$0
29	5300	FACILITIES RENT				0	0	SPOS facility rental. See line 5301.	\$0
30	5301	CONFERENCE EQUIPMENT RENTAL	6,823	4,353	2,050	5,650	1,650	<p>LLX: AV per max 2 hr mtg: Board Setup with Hybrid Option (projector & screen, table mics (up to 10), mixer & technician, streaming internet, video conferencing) x \$4,500 x 2 mtg = \$9,000.</p> <p>SPOS (at LLX or AC): AV per max 2 hr mtg: Board Setup with Hybrid Option (projector & screen, table mics (up to 10), mixer & technician, streaming internet, video conferencing) x \$4,500 x 2 mtg = \$9,000.</p>	\$18,000
31	5302	MEAL FUNCTIONS	27,078	23,684	36,236	22,881	14,471	<p>LLX: Optional group dinner at local restaurant 16 ppl x \$45 ea.= \$720. Lunch catered at conv ctr/hotel 16 ppl x \$67 ea. = \$1,072. Total = \$1,792.</p> <p>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 16 ppl @ \$75 ea = \$1,200. \$150 for ED and Pres Inaugural banquet tickets. (\$2,525 total)</p> <p>Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4.</p> <p>SPOS (at LLX or AC): Optional group dinner at local restaurant 17 ppl x \$45 ea. = \$765 Board lunch. Catered at conv ctr/hotel 17 ppl x \$67 ea. = \$1,139 Breakfast/afternoon breaks 17 ppl x \$50 ea = \$850. Total = \$2,754</p>	\$8,321

	A	B	C	D	E	F	G	H	I
1	ACRL Board/Exec. Cttee.		FY2022						
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
32	5303	EXHIBITS				0	0		\$0
33	5304	SPEAKER/GUEST EXPENSE				0	0	President's Program speaker expenses (\$4,000) (now reflected in Project 3835)	\$0
34	5305	SPEAKER/GUEST HONORARIUM				0	0	President's Program speaker honorarium (\$2,000) (non-librarian) (now reflected in Project 3835)	\$0
35	5306	AWARDS				0	0		\$0
36	5307	SECURITY SERVICES				0	0		\$0
37	5308	SPECIAL TRANSPORTATION				0	0		\$0
38	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR				0	0	President's Program speaker honorarium (\$2,000) (non-librarian) (now reflected in Project 3835)	\$0
39	5310	COMPUTER RENTAL/INTERNET CONNECTIONS			0	0	0		\$0
40	5350	PROGRAM ALLOCATION	397		139	100	100	Board program expenses.	\$100
41	5400	EDITORIAL/PROOFREADING/OUTSIDE				0	0		\$0
42	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
43	5402	PRINTING-OUTSIDE	263	162	170	333	333	Printing-outside- 1/3 share of \$700 ACRL Briefing Book Business cards for ACRL Presidents-\$100	\$333
44	5403	BINDING-OUTSIDE				0	0		\$0
45	5414	SUPPLIES/PRODUCTION				0	0		\$0
46	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE				0	0	Board photos	\$0
47	5416	ADVERTISING PRODUCTION COST				0	0		\$0
48	5420	COPYRIGHT FEES				207	207	HBR article copyright fees for Board orientation packet. \$30	\$30
49	5430	WEB OPERATING EXPENSES	1,149	1,684	0	0	0	Zoom license fees moved to 0000.	\$0
50	5431	WEBINAR/WEBCASTS/WEB CE EXP			0	0	0		\$0
51	5031	STAFF DEVELOPMENT				0	0		\$0
52	5500	SUPPLIES/OPERATING	1,185	1,173	850	750	750	Supplies for Leadership Council (\$200), five Board meetings, and gifts for departing Board members.	\$1,200
53	5501	EQUIPMENT & SOFTWARE/MINOR				0	0		\$0
54	5502	REFERENCE MATERIAL/PERIODICALS				0	0	Reference Materials	\$0
55	5510	INSURANCE				0	0		\$0
56	5520	EQUIPMENT RENTAL/LEASE				0	0		\$0
57	5521	SPACE RENT				0	0		\$0
58	5522	TELEPHONE/FAX				0	0		\$0
59	5523	POSTAGE/E-MAIL				0	0		\$0
60	5525	UTILITIES				0	0		\$0
61	5530	DEPRECIATION F/E	310	310	579	0	0		\$0
62	5531	DEPRECIATION BUILDING				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Board/Exec. Cttee. FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
63	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
64	5599	MISC EXPENSE	4,479	3,796	3,116	4,657	4,032	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.	\$5,051
65	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
66	5901	IUT/CPU				0	0		\$0
67	5902	IUT/DATA PROC				0	0	IUT-Data Processing	\$0
68	5903	IUT/SUBS PROC				0	0	Salaries calculated at % of total ACRL salaries as shown in salary matrix.	\$0
69	5904	TRANSFER TO/FROM ENDOWMENT				0	0		\$0
70	5905	IUT/TELEPHONE				0	0	IUT-Telephone	\$0
71	5906	IUT/ORDER BILLING				0	0		\$0
72	5908	IUT/MAINTENANCE				0	0		\$0
73	5909	IUT/DIST CTR	9		68	20	20	IUT-Distribution	\$68
74	5910	IUT/REPRO CTR	2	3,253	21	100	100	IUT-Reprographics	\$100
75	5912	IUT-Copyediting/Proofreading				0	0		\$0
76	5913	IUT-Composition/Alteration				0	0		\$0
77	5940	IUT/REGISTRATION PROCESSING				0	0		\$0
78	5941	IUT/CHOICE				0	0		\$0
79	5942	IUT/ADVERTISING				0	0		\$0
80	5999	IUT/MISC				0	0		\$0
81	5911	IUT/OVERHEAD				0	0		\$0
82	5998	IUT/ALLOCATIONS				0	0		\$0
83	5600	TAXES/INCOME							
84	Expenses		190,578	212,181	232,282	223,581	144,926		\$176,922
85									
86	Net		(190,578)	(212,181)	(232,282)	(223,581)	(144,926)		(\$176,922)

	A	B	C	D	E	F	G	H	I
1	ACRL Trends & Statistics FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4003	DUES/LIFE MEMBERS-CURRENT				0	0		\$0
4	4004	DUES/CNTNUNG MBRS & DIV TRFR				0	0		\$0
5	4100	SALES/BOOKS	85,111	43,222	56,609	43,120	38,916	50 copies x \$529.17 = \$26,458.50	\$26,459
6	4600	ASSETS RELEASED FROM RESTRICTION				0	0		\$0
7	4601	RETURNS/CREDITS	(9,035)	(1,769)	(5,691)	(2,000)	(2,000)	RETURNS/CREDITS	(\$2,000)
8	4602	SALES/BOOKS-DISCOUNT	(863)	(41)		0	0		\$0
9	4101	SALES/PAMPHLETS				0	0		\$0
10									\$0
11	4103	SALES - ONLINE	52,333	75,385	72,188	116,117	83,034	ACRL Metrics subscribers [(((\$275 x 58) + (\$233.75 x 68) x .70))] = \$22,291.50 ACRL Benchmark subscribers (283 x \$500) = \$141,500	\$168,577
12	4104	SALES/RENTL MAIL LISTS				0	0		\$0
13	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED				0	0		\$0
14	4400	DONATIONS/HONORARIA				0	0		\$0
15	4420	INT/DIV				0	0		\$0
16	4421	ROYALTIES	1,993	0	447	0	447		\$0
17	4422	ENDOWMENT GAIN/LOSS-REALIZED							
18	4423	ENDWMNT GAIN/LOSS-UNREALIZED							
19	4429	OVHRD-EXMPT REVENUE/DIVISIONS				0	0		\$0
20	4430	MISCELLANEOUS FEES				0	0		\$0
21	4490	MISCELLANEOUS REVENUE				0	0		\$0
22	Revenues		129,540	116,797	123,554	157,237	120,397		\$193,036

	A	B	C	D	E	F	G	H	I
1	ACRL Trends & Statistics FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
23									
24	5000	SALARIES & WAGES	10,417	12,173	14,535	19,465	12,916	Salaries @ % of ACRL salaries per salary matrix	\$35,638
25	5001	WAGES/TEMPORARY EMPLOYEES							
26	5002	OVERTIME WAGES				0			
27	5009	ACCRUED VACATION WAGES				0	0		\$0
28	5010	EMPLOYEE BENEFITS	3,183	3,652	4,477	6,144	4,306	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$12,069
29	5032	RELOCATION EXPENSE							
30	5040	POST RETIREMENT BENEFITS							
31	5041	BLUE CROSS REFUND							
32	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
33	5110	PROFESSIONAL SERVICES	84,500	51,000	54,500	50,000	68,000	Professional Services - ESP (\$5,000); Survey Monkey (\$3,879); Azure (\$2,400); Proximo (\$3,712); Payback to PLA (\$21,500); Counting Opinions (\$34,000)	\$70,491
34	5120	LEGAL FEES				0	0		\$0
35	5121	AUDIT/TAX FEES				0	0		\$0
36	5122	BANK S/C	776	527	666	527	666	Bank service charge (based on FY19 actual)	\$666
37	5130	LOBBYING / CONSULTING							
38	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
39	5402	PRINTING-OUTSIDE	4,123	1,022	2,539	842	1,359	Outside printing –	\$1,000
40	5403	BINDING-OUTSIDE		21	0	0	0		\$0
41	5414	SUPPLIES/PRODUCTION				0	0		\$0
42	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE		23	38	23	38	Pre-Press/Photographic (FY19 actual)	\$0
43	5416	ADVERTISING PRODUCTION COST				0	0		\$0
44	5420	COPYRIGHT FEES				0	0	Copyright fees (FY18 actual)	\$0
45	5430	WEB OPERATING EXPENSES	5,000		15,131	30,000	30,000	Web hosting (AWS - \$3,000)	\$3,000
46	5431	WEBINAR/WEBCASTS/WEB CE EXP				0	0		\$0
47	5432	PURCHASED INVENTORY				0	0		\$0
48	5433	ORDER PROCESSING/FULFILLMENT	4,016	4,448	7,108	1,984	1,790	Transaction fee (4.6% x line 4103)	\$7,755
49	5480	COST OF SALES	19,868	10,237	69,307	12,936	11,675	Cost of sales, calculated as 30% of sales (line 4103)	\$50,573
50	5490	INVENTORY ADJUSTMENT	(74,642)	(32,319)	(37,556)	(50,865)	(69,397)	Inventory adjustment. Total of lines 5110, 5400, 5402, 5415, and 5420	(\$34,000)
51	5499	INVENTORY RESERVE ADJUSTMENT	4,794	1,488		1,035	934	Calculated as 2.4% of line 4103	\$4,046
52	5030	STAFF RECRUITMENT/RELOCATION				0	0		
53	5522	TELEPHONE/FAX				0	0		\$0
54	5523	POSTAGE/E-MAIL	1,878	173	250	173	250	Postage (print edition discontinued)	\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Trends & Statistics FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
55	5530	DEPR/FURN & EQUIPMENT							
56	5540	ROYALTY EXPENSE				0	0	No royalties will be paid in FY18 as ALA store is a benefit available to all ALA units	\$0
57	5541	COLLECTION EXPENSE							
58	5543	BAD DEBT EXPENSE	1,100	1,211	0	1,578	1,204	Bad debt (1% of gross revenues)	\$1,930
59	5544	INTEREST EXPENSE				0	0		\$0
60	5545	TAXES/PROPERTY				0	0		\$0
61	5550	PROMOTION				0	0		\$0
62	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
63	5599	MISC EXPENSE	651	502	527	913	689	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.	\$2,041
64	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
65	5942	IUT/ADVERTISING				0	0		\$0
66	5999	IUT/MISC				0	0		\$0
67	5911	IUT/OVERHEAD	16,836	15,417	16,312	20,910	15,953	IUT-Overhead: 50 % ALA rate	\$25,577
68	5998	IUT/ALLOCATIONS				0	0		\$0
69	5600	TAXES/INCOME							
70	Expenses		82,499	69,574	147,833	95,665	80,383		\$180,786
71									
72	Net		47,040	47,222	(24,280)	61,572	40,014		\$12,250

	A	B	C	D	E	F	G	H	I
1	ACRL Advisory Services FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4429	OVRLD-EXMPT REVENUE/DIVISIONS				0	0		\$0
4	4430	MISCELLANEOUS FEES	0			0	0		\$0
			82,350	27,050	33,490	88,500	42,500	Revenue for consulting services: • 2 full external reviews x \$9500/review • 1 peer feedback on internal self-study reports x \$3000/peer review • 2 one-day strategic planning retreats x \$9000/retreat • 1 half-day facilitation retreats x \$3000/retreat • 1 one-day team building retreats x \$9000/retreat • 0 one-year strategic planning quarterly follow-ups x \$3000/follow-ups	\$52,000
5	4490	MISCELLANEOUS REVENUE							
6	Revenues		82,350	27,050	33,490	88,500	42,500		\$52,000
7									
8	5000	SALARIES & WAGES	39,653	50,047	15,582	14,821	13,033	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	\$19,864
9	5001	WAGES/TEMPORARY EMPLOYEES							
10	5002	OVERTIME WAGES				0			
11	5005	ATTRITION FACTOR				0	0		\$0
12	5009	ACCRUED VACATION WAGES				0	0		\$0
13	5010	EMPLOYEE BENEFITS	12,114	15,013	4,800	4,678	4,345	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$6,727
14	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
			43,500	26,825	34,255	81,475	27,200	Consultant Services • Consulting svcs manager \$2,000 (assumes staff takes on) • 2 full external reviews: 2 adjuncts x \$3000 (assumes each visit includes 1 staff) • 1 peer feedback on internal self-study reports: 1 adjuncts x \$1200 • 2 one-day strategic planning retreats: 2 adjuncts x \$3000 (assumes each retreat includes 1 staff) • 1 half-day facilitation retreats: 1 adjuncts x \$2000 • 1 one-day team building retreats: 2 adjuncts x \$3000 • 0 one-year strategic planning quarterly follow-ups: 0 adjuncts x \$1200	\$24,400
15	5110	PROFESSIONAL SERVICES							
16	5122	BANK S/C	0	103	16	0	100		\$100

	A	B	C	D	E	F	G	H	I
1	ACRL Advisory Services FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
17	5210	TRANSPORTATION	42	2,550	43	1,500	1,500	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	(894)	72	902	300	300	Lodging & Meals	\$300
19	5501	EQUIPMENT & SOFTWARE/MINOR				0	0		\$0
20	5502	REFERENCE MATERIAL/PERIODICALS				0	0	Reference material	\$0
21	5560	ORG SUPPORT/CONTRIBUTION				(35,025)	0		\$0
22	5599	MISC EXPENSE	2,478	2,059	565	761	695	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.	\$1,137
23	5904	TRANSFER TO/FROM ENDOWMENT				0	0		\$0
24	5905	IUT/TELEPHONE				0	0	Telephone (based on last year's actual)	\$0
25	5906	IUT/ORDER BILLING				0	0		\$0
26	5908	IUT/MAINTENANCE				0	0		\$0
27	5909	IUT/DIST CTR	5			0	0	Postage(based on last year's actual)	\$0
28	5910	IUT/REPRO CTR	41			40	40	Copying (based on last year's actual)	\$40
29	5999	IUT/MISC				0	0		\$0
30	5911	IUT/OVERHEAD	10,870	3,571	4,437	11,726	5,631	IUT-General Overhead IUT 50% of ALA General overhead rate on revenue from consulting fees (line 4490).	\$6,890
31	5998	IUT/ALLOCATIONS				0	0		\$0
32	5600	TAXES/INCOME							
33	Expenses		107,809	100,239	60,600	80,276	52,844		\$60,958
34									
35	Net		(25,459)	(73,189)	(27,110)	8,224	(10,344)		(\$8,958)

	A	B	C	D	E	F	G	H	I
1	ACRL Standards Distribution FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4400	DONATIONS/HONORARIA				0	0		\$0
4	4420	INT/DIV				0	0		\$0
5	4421	ROYALTIES			165	0	0		\$0
6	4422	ENDOWMENT GAIN/LOSS-REALIZED							
7	4423	ENDWMNT GAIN/LOSS-UNREALIZED							
8	4429	OVHRD-EXMPT REVENUE/DIVISIONS	1,802	2,204	1,299	4,000	850	Overhead exempt revenue for standards distribution and Framework booklets. Expect very negligible revenue in FY22 unless things like RoadShows etc resume on an in-person model after the pandemic.	\$250
9	4430	MISCELLANEOUS FEES				0	0		\$0
10	4490	MISCELLANEOUS REVENUE		500		0	0		\$0
11	Revenues		1,802	2,704	1,464	4,000	850		\$250
12									
13	5000	SALARIES & WAGES	5,421	7,585	2,082		1,850	Salaries % of ACRL total salaries listed in the salary matrix	\$7,347
14	5009	ACCRUED VACATION WAGES				0	0		\$0
15	5010	EMPLOYEE BENEFITS	1,657	2,276	641	0	617	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$2,488

	A	B	C	D	E	F	G	H	I
1	ACRL Standards Distribution FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
16	5121	AUDIT/TAX FEES				0	0		\$0
17	5122	BANK S/C	51	71	39	0	0		\$0
18	5130	LOBBYING / CONSULTING							
19	5140	EQUIP/FURN REPAIRS				0	0		\$0
20	5141	MAINTENANCE AGREEMENTS							
21	5150	MESSANGER SERVICE		23	66	0	37	FedEx mailing of standards booklets (based on FY19 actual) - reduced by 50% from FY21 budget due to c-19. Might as well keep this for FY22 in case sales rebound a tad.	\$37
22	5216	BUSINESS MEETINGS				0	0		\$0
23	5350	PROGRAM ALLOCATION				0	0		\$0
24	5400	EDITORIAL/PROOFREADING/OUTSIDE		102		0	0		\$0
25	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
26	5402	PRINTING-OUTSIDE	2,533	4,580	5,522	2,500	1,000	Printing of standards, guidelines/framework. Dgeting very small amount for printing due to existing inventory and lack of sales in FY20 and likely most of FY21.	\$250
27	5522	TELEPHONE/FAX				0	0		\$0
28	5523	POSTAGE/E-MAIL	60	140		150	0	Mailing of booklets now in 5150 and 5909.	\$0
29	5525	UTILITIES				0	0		\$0
30	5530	DEPRECIATION F/E	23	25	14	0	0		\$0
31	5531	DEPRECIATION BUILDING				0	0		\$0
32	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
33	5599	MISC EXPENSE	339	312	75	383	99	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.	\$421
34	5908	IUT/MAINTENANCE				0	0		\$0
35	5909	IUT/DIST CTR	106	180	153	200	100	IUT-Distribution (UPS or USPS mailing of booklets, based on FY19 actual and historical). Reduced further due to lack of anticipated sales in FY22.	\$50
36	5910	IUT/REPRO CTR				50	50	IUT - Reprographics (printing expenses in 5402, using local printers for regional workshops). Don't expect expenses in this line if FY22.	\$0
37	5912	IUT-Copyediting/Proofreading				0	0		\$0
38	5999	IUT/MISC				0	0	IUT-Misc.	\$0
39	Expenses		10,190	15,293	8,592	3,283	3,753		\$10,593
40									
41	Net		(8,388)	(12,589)	(7,128)	717	(2,903)		(\$10,343)

	A	B	C	D	E	F	G	H	I
1	ACRL Awards FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4400	DONATIONS/HONORARIA	11,500	13,250	16,250	12,000	14,500	<p>AWARD PROGRAM PAUSED FOR FY22 - NO DONATIONS FOR AWARDS</p> <p>Normal allocation: \$3000 from GOBI Library Solutions from EBSCO for EAL ceremonies; \$4,500 from EBSCO for CJCLS awards (\$1,500) and IS Innovation award (\$3,000); \$1,000 from SCELCL for CLS award; \$2,500 from American Psychological Association for EBSS award; \$2,500 from De Gruyter for ESS Grant (estimate, actual figure in euros) \$1,000 from Carrick Enterprises for Rockman Publication award; \$1,000 from Library Juice Academy for ULS award; \$1,500 from Duke University Press for WGSS awards;</p> <p>All other awards given directly to winners by donors</p>	\$0
4	4429	OVRHD-EXMPT REVENUE/DIVISIONS			4,500	0	0	<p>AWARD PROGRAM PAUSED FOR FY22 - NO ADMIN FEES FOR AWARDS</p> <p>Normal Administrative Fees:</p> <p>\$1000 Academic/Research Librarian of the year; \$300 for 2 CJCLS awards; \$200 for CLS; \$300 DLS award; \$500 EBSS award; \$500 ESS grant (estimate, actual figure in euros); \$600 for IS Innovation award; \$200 IS Ilene Rockman Publication of the year; \$300 PPIRS award; \$200 ULS award; \$300 WGSS awards \$500 Atkinson Endowment admin fee IUTs from unfunded awards:</p>	\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Awards FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
5	4430	MISCELLANEOUS FEES				0	0		\$0
6	4490	MISCELLANEOUS REVENUE	4,800	4,200	0	4,600	5,100		\$0
7	Revenues		16,300	17,450	20,750	16,600	19,600		\$0
8									
9	5000	SALARIES & WAGES	15,576	22,820	24,676	25,083	21,929	Salaries % of ACRL total salaries listed in the salary matrix	\$23,136
10	5001	WAGES/TEMPORARY EMPLOYEES							
11	5002	OVERTIME WAGES				0			
12	5005	ATTRITION FACTOR				0	0		\$0
13	5009	ACCRUED VACATION WAGES				0	0		\$0
14	5010	EMPLOYEE BENEFITS	4,759	6,846	7,602	7,917	7,311	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$7,835
15	5121	AUDIT/TAX FEES				0	0		\$0
16	5122	BANK S/C		192	248	0	0		\$0
17	5130	LOBBYING / CONSULTING							
18	5140	EQUIP/FURN REPAIRS				0	0		\$0
19	5141	MAINTENANCE AGREEMENTS							
20	5150	MESSANGER SERVICE	49	159	14	0	0		\$0
21	5151	DUPLICATION/OUTSIDE				0			
22	5210	TRANSPORTATION	662		9	0	0		\$0
23	5212	LODGING & MEALS	874			0	0		\$0
24	5304	SPEAKER/GUEST EXPENSE				0	0	0	\$0
25	5305	SPEAKER/GUEST HONORARIUM				0	0	0	\$0
26	5306	AWARDS	11,674	13,054	14,350	12,100	14,600	<p>AWARD PROGRAM PAUSED FOR FY22 - NO PRIZES OR DIRECT EXPENSES FOR AWARDS</p> <p>Normal Monetary Prizes: \$1,500 for CJCLS awards; \$1,000 for CLS award; \$2,500 for EBSS award; \$2,500 for ESS Grant (estimate, actual figure in euros) \$3,000 for IS Innovation award; \$1,000 for Rockman Publication award; \$1,000 for ULS award; \$1,500 for WGSS awards;</p> <p>Normal Award Production: \$600 for Excellence Award pieces (Crystal Cave) \$1,600 for award plaques (Scribes)</p> <p>All other awards given directly to recipients by donors</p>	\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Awards FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
27	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
28	5350	PROGRAM ALLOCATION	3,464	3,383	1,139	3,000	3,000	Travel funds for ACRL officers to attend Excellence Award ceremonies on recipients' campuses.	\$0
29	5400	EDITORIAL/PROOFREADING/OUTSIDE				0	0		\$0
30	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
31	5402	PRINTING-OUTSIDE				0	0		\$0
32	5522	TELEPHONE/FAX				0	0		\$0
33	5523	POSTAGE/E-MAIL				0	0		\$0
34	5525	UTILITIES				0	0		\$0
35	5530	DEPRECIATION F/E	67	76	168	0	0		\$0
36	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
37	5599	MISC EXPENSE	973	939	894	1,157	1,170	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.	\$1,325
38	5903	IUT/SUBS PROC				0	0		\$0
39	5904	TRANSFER TO/FROM ENDOWMENT			(500)	0	0		\$0
40	5905	IUT/TELEPHONE				0	0	IUT-Telephone	\$0
41	5906	IUT/ORDER BILLING				0	0		\$0
42	5908	IUT/MAINTENANCE				0	0		\$0
43	5909	IUT/DIST CTR	65	101	76	150	150		\$150
44	5910	IUT/REPRO CTR				0	0		\$0
45	5942	IUT/ADVERTISING				0	0		\$0
46	5999	IUT/MISC				0	0	IUT-Misc.	\$0
47	5911	IUT/OVERHEAD			0	0	0		\$0
48	5998	IUT/ALLOCATIONS				0	0		\$0
49	5600	TAXES/INCOME							
50	Expenses		38,163	47,571	48,676	49,407	48,160		\$32,446
51									
52	Net		(21,863)	(30,121)	(27,926)	(32,807)	(28,560)		(\$32,446)

	A	B	C	D	E	F	G	H	I
1	ACRL Chapters FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4430	MISCELLANEOUS FEES							
4	4490	MISCELLANEOUS REVENUE							
5	Revenues		0	0	0	0	0		\$0
6									
7	5000	SALARIES & WAGES	3,776	14,720	9,309		8,273	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.	\$11,223
8	5001	WAGES/TEMPORARY EMPLOYEES							
9	5002	OVERTIME WAGES					0		\$0
10	5005	ATTRITION FACTOR					0		\$0
11	5009	ACCRUED VACATION WAGES					0		\$0
12	5010	EMPLOYEE BENEFITS	1,155	4,416	2,868		2,758	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$3,801
13	5141	MAINTENANCE AGREEMENTS							
14	5150	MESSENGER SERVICE					0	Messenger Service	\$0
15	5151	DUPLICATION/OUTSIDE					0		\$0
16	5210	TRANSPORTATION	228	3,299	2,494		4,000	Travel for ACRL officer speakers \$400 per event; 3 visits for FY22.	\$1,200
17	5212	LODGING & MEALS	1,247	522	714		2,600	Lodging & meals for ACRL officer speakers. 3 trips in FY22: 1 night lodging @ \$160 per night and \$50 per diem x 2 days ea.	\$780
18	5214	ENTERTAINMENT					0		\$0
19	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR					0		\$0
20	5310	COMPUTER RENTAL/INTERNET CONNECTIONS					0		\$0
21	5350	PROGRAM ALLOCATION	3,683	3,816	2,823		4,500	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.	\$4,500

	A	B	C	D	E	F	G	H	I
1	ACRL Chapters FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
22	5400	EDITORIAL/PROOFREADING/OUTSIDE					0		\$0
23	5401	TYPESETTING/COMPOSITION-OUTSD					0		\$0
24	5402	PRINTING-OUTSIDE					0	Printing outside	\$0
25	5403	BINDING-OUTSIDE					0		\$0
26	5031	STAFF DEVELOPMENT					0		\$0
27	5500	SUPPLIES/OPERATING					0	Supplies (Chapters Council)	\$0
28	5501	EQUIPMENT & SOFTWARE/MINOR					0		\$0
29	5502	REFERENCE MATERIAL/PERIODICALS					0		\$0
30	5510	INSURANCE					0		\$0
31	5520	EQUIPMENT RENTAL/LEASE					0		\$0
32	5521	SPACE RENT					0		\$0
33	5522	TELEPHONE/FAX					0	Reimbursed phone/fax (Chapters Council)	\$0
34	5523	POSTAGE/E-MAIL					0	Postage	\$0
35	5525	UTILITIES					0		\$0
36	5530	DEPRECIATION F/E	16	49	63		0		\$0
37	5531	DEPRECIATION BUILDING					0		\$0
38	5560	ORG SUPPORT/CONTRIBUTION					0		\$0
39	5599	MISC EXPENSE	236	605	337		441	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.	\$643
40	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
41	5905	IUT/TELEPHONE					10	IUT-Telephone	\$0
42	5906	IUT/ORDER BILLING					0		\$0
43	5908	IUT/MAINTENANCE					0		\$0
44	5909	IUT/DIST CTR	76	115	27		125	IUT-Distribution	\$125
45	5910	IUT/REPRO CTR					0	IUT-Reprographics (based on FY2018 actual)	\$0
46	5998	IUT/ALLOCATIONS					0		\$0
47	5600	TAXES/INCOME							
48	Expenses		10,417	27,541	18,636	0	22,707		\$22,272
49									
50	Net		(10,417)	(27,541)	(18,636)	0	(22,707)		(\$22,272)

	A	B	C	D	E	F	G	H	I
1	ACRL Committees & Interest Groups FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED							
4	4400	DONATIONS/HONORARIA	1,000						
5	4420	INT/DIV							
6	4421	ROYALTIES							
7	4422	ENDOWMENT GAIN/LOSS-REALIZED							
8	4423	ENDWMNT GAIN/LOSS-UNREALIZED							
9	4429	OVHRD-EXMPT REVENUE/DIVISIONS							
10	4430	MISCELLANEOUS FEES							
11	4490	MISCELLANEOUS REVENUE							
12	Revenues		1,000	0	0	0	0		\$0
13									
14	5000	SALARIES & WAGES	71,085	109,859	97,264		86,436	Salaries % of ACRL total salaries listed in salary matrix	\$95,581
15	5001	WAGES/TEMPORARY EMPLOYEES							
16	5002	OVERTIME WAGES					0		\$0
17	5005	ATTRITION FACTOR					0		\$0
18	5009	ACCRUED VACATION WAGES					0		\$0
19	5010	EMPLOYEE BENEFITS	21,722	32,956	29,963		28,816	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$32,369
20	5011	LIFE INSURANCE							
21	5121	AUDIT/TAX FEES					0		\$0
22	5122	BANK S/C	29				0		\$0
23	5130	LOBBYING / CONSULTING							
24	5140	EQUIP/FURN REPAIRS					0		\$0
25	5141	MAINTENANCE AGREEMENTS							
26	5150	MESSENGER SERVICE	57				55	Messenger Service - share of Briefing Book shipping	\$55
27	5302	MEAL FUNCTIONS	4,722	4,206	2,469		4,464	Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4	\$1,250
28	5350	PROGRAM ALLOCATION	1,455				600	Division-level committees are entitled to up to \$150 each, but this line is budgeted based on historical actual requests.	\$600
29	5400	EDITORIAL/PROOFREADING/OUTSIDE					0		\$0
30	5401	TYPESETTING/COMPOSITION-OUTSD					0		\$0
31	5402	PRINTING-OUTSIDE	151	162	155		233	Outside printing - (share of \$700 ACRL Briefing Book)	\$233
32	5420	COPYRIGHT FEES					0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Committees & Interest Groups FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
33	5430	WEB OPERATING EXPENSES	1,149	1,682			0	Zoom license fees moved to 0000.	\$0
34	5500	SUPPLIES/OPERATING	310				100		\$100
35	5523	POSTAGE/E-MAIL					0	Postage/Outside	\$0
36	5525	UTILITIES					0		\$0
37	5530	DEPRECIATION F/E	307	368	663		0	0	\$0
38	5560	ORG SUPPORT/CONTRIBUTION					0		\$0
			4,442	4,519	3,525		4,612	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.	\$5,473
39	5599	MISC EXPENSE							
40	5908	IUT/MAINTENANCE					0		\$0
41	5909	IUT/DIST CTR	4				10	IUT- Distribution	\$0
42	5910	IUT/REPRO CTR			91		10	IUT-Reprographics	\$0
43	5998	IUT/ALLOCATIONS					0		\$0
44	5600	TAXES/INCOME							
45	Expenses		105,432	153,752	134,130	0	125,336	0	\$135,661
46									
47	Net		(104,432)	(153,752)	(134,130)	0	(125,336)	0	(\$135,661)

	A	B	C	D	E	F	G	H	I
1	ACRL Sections FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4142	ADVERTISING/CLASSIFIED				0	0		\$0
4	4200	REGISTRATION FEES		3,550		0	0		\$0
5	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED				0	0		\$0
6	4400	DONATIONS/HONORARIA	2,500			0	0		\$0
7	4420	INT/DIV				0	0		\$0
8	4490	MISCELLANEOUS REVENUE				0	0		\$0
9	Revenues		2,500	3,550	0	0	0		\$0
10									
11	5000	SALARIES & WAGES	47,612	69,323	66,426	71,829	59,031	Salaries calculated at % of total ACRL salaries per time study.	\$67,169
12	5009	ACCRUED VACATION WAGES				0	0		\$0
13	5010	EMPLOYEE BENEFITS	14,549	20,796	20,463	22,672	19,680	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$22,747
14	5121	AUDIT/TAX FEES				0	0		\$0
15	5122	BANK S/C	71		(1)	350	350	Bank service fee.	\$0
16	5130	LOBBYING / CONSULTING							
17	5150	MESSENGER SERVICE		21		0	0		\$0
18	5212	LODGING & MEALS		200		0	0		\$0
19	5301	CONFERENCE EQUIPMENT RENTAL				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Sections FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
20	5302	MEAL FUNCTIONS	4,722	4,206	2,469	4,464	0	Leadership Council catering for Annual Conference split between 3200, 3201, 3250, 3275. Budget based on average of previous years: \$5,000/4	\$1,250
21	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
22	5350	PROGRAM ALLOCATION	22,966	28,377	25,069	27,943	27,943	Basic support for sections and interest groups: ANSS 1,145; Arts 1,332; CJCLS 1,716; CLS 2,721; DOLS 1,803; DSS 2,103; EBSS 1,370; ESS 1,158; IS 3,621; LES 1,171; PPIRS 1,095; RBMS 1,962; STS 1,679, ULS 3,780; WGSS 1,287. Interest Groups are entitled to up to \$150. Budget based on historical actual: 1,500. \$20,000 RBMS profit share from FY21 is being expended in FY22. The FY21 year-end credit is added to the FY22 beginning net asset balance, so is not shown as a credit for FY22.	\$49,443
23	5402	PRINTING-OUTSIDE		236		0	0		\$0
24	5430	WEB OPERATING EXPENSES	1,149	1,681		0	0	Zoom license fees moved to 0000.	\$0
25	5031	STAFF DEVELOPMENT				0	0		\$0
26	5500	SUPPLIES/OPERATING	55	0		0	0		\$0
27	5530	DEPRECIATION F/E	206	232	453	0	0		\$0
28	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
29	5599	MISC EXPENSE	2,975	2,851	2,407	3,501	3,150	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.	\$3,846
30	5909	IUT/DIST CTR	4	4	6	15	15	IUT-Distribution	\$15
31	5942	IUT/ADVERTISING				0	0	IUT-Advertising	\$0
32	5999	IUT/MISC				0	0		\$0
33	5911	IUT/OVERHEAD		937		0	0		\$0
34	5998	IUT/ALLOCATIONS				0	0		\$0
35	5600	TAXES/INCOME							
36	Expenses		94,308	128,865	117,292	130,774	110,169		\$144,470
37									
38	Net		(91,808)	(125,315)	(117,292)	(130,774)	(110,169)		(\$144,470)

	A	B	C	D	E	F	G	H	I
1	ACRL C&RL FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4140	ADVERTISING/GROSS					0	Print ceased in FY14, so no print ad revenue in FY22	\$0
4	4143	ADVERTISING/ON-LINE	13,365	0			0	Advertising sales estimated from online sales per Choice estimate (advertising moved to 4429)	\$0
5	4610	COMMISSION/LINE ADV		(34)	(299)		(300)	Advertising representatives' commissions, 3% of online sales. FY22 budgeted online sales \$15,000	(\$675)
6	4611	COMMISSION/SALES REP	(596)	(225)	19		0	Advertising representatives' commissions, not applicable	\$0
7	4420	INT/DIV					0		\$0
8	4421	ROYALTIES	8,374	7,517	7,035		6,500	Royalties from aggregators, based on FY19 actual with continued small decline year to year	\$5,000
9	4429	OVHRD-EXMPT REVENUE/DIVISIONS		7,500	9,300		10,000	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.	\$15,000
10	4430	MISCELLANEOUS FEES					0		\$0
11	4490	MISCELLANEOUS REVENUE					0		\$0
12	Revenues		21,142	14,758	16,054	0	16,200		\$19,325
13									
14	5000	SALARIES & WAGES	14,922	19,141	16,684		14,826	Salaries calculated at % of total ACRL salaries listed in salary matrix.	\$18,544
15	5009	ACCRUED VACATION WAGES					0		\$0
16	5010	EMPLOYEE BENEFITS	4,559	5,742	5,219		4,943	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$6,280
17	5110	PROFESSIONAL SERVICES	10,200	9,554	9,288		12,500	Professional Services - current distribution Editor3000 Incoming editor2250 Social Media Editor2000 Book Review Editor2100 Editorial Assistant 11500 Editorial Assistant 21500	\$12,500
18	5122	BANK S/C		14	361		50	Bank service fee, based on FY19 actual	\$50

	A	B	C	D	E	F	G	H	I
1	ACRL C&RL FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
19	5150	MESSANGER SERVICE	116				100	Messenger service	\$100
20	5151	DUPLICATION/OUTSIDE					0		\$0
21	5210	TRANSPORTATION					0	Travel Out-of-town, expenses for editor to attend relevant conferences (\$1,000 travel allowance transferred to professional services at request of editor)	\$0
22	5305	SPEAKER/GUEST HONORARIUM					0	Honorarium, stipend for editor (\$1,500 Honorarium transferred to professional services at request of editor)	\$0
23	5350	PROGRAM ALLOCATION					0		\$0
24	5400	EDITORIAL/PROOFREADING/OUTSIDE	4,750	5,350	5,250		5,250	Editorial/Proofread; 30 hr/issue x\$25/hr.x 7 issues	\$5,250
25	5401	TYPESETTING/COMPOSITION-OUTSD					0	Typesetting	\$0
26	5402	PRINTING-OUTSIDE					0	Outside printing. No printing after Nov. 2013.	\$0
27	5403	BINDING-OUTSIDE					0	NA	\$0
28	5404	DESIGN SERVICE-OUTSIDE					0		\$0
29	5406	REVIEW SERVICE					0		\$0
30	5410	MAIL SERVICE-OUTSIDE					0	Mail service--outside. Includes handling. No mailing after Nov. 2013.	\$0
31	5430	WEB OPERATING EXPENSES	18,850	6,996	4,662		5,965	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
32	5501	EQUIPMENT & SOFTWARE/MINOR	4,830				0	"Editorial Assistant" (peer-review software) - moved from previous system to OJS in June 2017, no additional cost for using OJS system	\$0
33	5525	UTILITIES					0		\$0
34	5530	DEPRECIATION F/E	65	64	114		0		\$0
35	5543	BAD DEBT EXPENSE	0				0	Bad debt, @ 1% sales (4103+4109+4140)	\$0
36	5560	ORG SUPPORT/CONTRIBUTION					0		\$0
37	5599	MISC EXPENSE	932	787	605		791	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.	\$1,062
38	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
39	5909	IUT/DIST CTR		32			25	IUT-Distribution	\$25
40	5910	IUT/REPRO CTR					0	IUT-Reprographics	\$0
41	5942	IUT/ADVERTISING	6,373	5,672	6,081		6,181	IUT-Choice - C&RL share (30%) of the amount paid to Choice (\$1,206) to manage the sale of ad space per Choice estimate. Pam Marino salary included in salary line.	\$362
42	5999	IUT/MISC					0		\$0
43	5911	IUT/OVERHEAD	0				0	IUT-Overhead: 50 % ALA rate on (4103+4601+4109+4110)	\$0
44	5998	IUT/ALLOCATIONS					300		\$300
45	5600	TAXES/INCOME	0	0	0			Unrelated Business Income Tax (UBIT), 3% of gross advertising revenue (4429)	\$240
46	Expenses		65,598	53,352	48,263	0	50,931		\$50,678
47									
48	Net		(44,455)	(38,594)	(32,209)	0	(34,731)		(\$31,353)

	A	B	C	D	E	F	G	H	I
1	ACRL C&RL News FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4000	DUES/PERSONAL				0	0		\$0
4	4001	DUES/ORGANIZATIONAL				0	0		\$0
5	4002	DUES/SPECIAL				0	0		\$0
6	4003	DUES/LIFE MEMBERS-CURRENT				0	0		\$0
7	4004	DUES/CNTNUNG MBRS & DIV TRFR				0	0		\$0
8	4100	SALES/BOOKS				0	0		\$0
9	4600	ASSETS RELEASED FROM RESTRICTION				0	0		\$0
10	4601	RETURNS/CREDITS				0	0	Returns/Credits-based on FY13 actual	\$0
11	4602	SALES/BOOKS-DISCOUNT	0			0	0		\$0
12	4101	SALES/PAMPHLETS				0	0		\$0
13	4102	SALES - AUDIOVISUAL				0	0		\$0
14	4103	SALES - ONLINE				0	0		\$0
15	4104	SALES/RENTL MAIL LISTS				0	0		\$0
16	4105	SALES/WEBINARS/WEBCASTS/WEB CE				0	0		\$0
17	4108	SALES/ALA STORE				0	0		\$0
18	4109	SALES/MISC	54			50	25	Sales of back issues (based on avg of fiscal 17, 18, 19) - no 2020 final data available	\$25
19	4110	SUBSCRIPTIONS	16,216	16,094	13,992	14,817	13,517	Subscriptions (based on news becoming online only publication in January 2022, subscriptions run on calendar year so this line for FY22 includes only deferred revenue from last 4 issues published in calendar 2021) One-third deferred from FY 2021: \$4,312 Jan. – Dec. 2022 year: US: 0 @ \$60 = 0 Canada & PUASP: 0 @ \$65 = 0 Other foreign: 0 @ \$70 = 0 Total 2022 revenue = \$0	\$4,312
20	4140	ADVERTISING/GROSS	112,795	0		0	0	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.	\$0
21	4143	ADVERTISING/ON-LINE	95,938	64,156	88,200	62,000	75,000	Online advertising revenue based on Choice estimate of sponsorships of ACRL Update e-newsletter, Keeping Up With newsletter, ACRL Delivers eblasts	\$90,000
22	4610	COMMISSION/LINE ADV	(3,234)	(1,371)	(3,823)	(2,160)	(2,160)	Advertising representatives' commissions based on choice estimate of net online advertising revenue (website ads, etoc and newsletter sponsorships, eblasts)	(\$4,725)
23	4611	COMMISSION/SALES REP	(8,326)	(4,310)	(4,912)	(1,950)	(1,950)	Advertising representatives' commissions based on choice estimate of print advertising revenue for 4 issues. THIS CHANGED 8/21 BUT CELL ALREADY RED AS NEG REVENUE	(\$675)

	A	B	C	D	E	F	G	H	I
1	ACRL C&RL News FY2022								
2	<u>Line</u>	<u>Line Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Notes</u>	<u>2022 Budget</u>
24	4612	COMMISSION/ADVERTISING AGENCY				0	0	Eliminated agency discounts as revenues are reflected inclusive of any discount	\$0
25	4142	ADVERTISING/CLASSIFIED	433,651	415,063	408,078	414,000	205,000	Classified ad revenue - share of JobLIST ad sales (based on FY20 trends and post-COVID projections)	\$340,000
26	4420	INT/DIV				0	0		\$0
27	4421	ROYALTIES	1,459	1,572	1,493	2,900	1,500	Royalties – aggregators (based on average of FY17, 18, 19.) no final FY20 data available	\$1,500
28	4422	ENDOWMENT GAIN/LOSS-REALIZED							
29	4423	ENDWMNT GAIN/LOSS-UNREALIZED							
30	4429	OVHRD-EXMPT REVENUE/DIVISIONS		78,760	110,930	75,000	70,000	Includes online advertising revenue based on revised Choice estimate; 1 etoc per issue. Since C&RL News is provided as a perquisite to members, ads directly related to this publication are exempt from overhead per the operating agreement. Includes 4 print issues of ad revenue (\$15,000) per Choice estimate)	\$30,000
31	4430	MISCELLANEOUS FEES				0	0		\$0
32	4490	MISCELLANEOUS REVENUE				0	0		\$0
33	Revenues		648,554	569,964	613,958	564,657	360,932		\$460,437
34									
35	5000	SALARIES & WAGES	134,600	180,643	162,848	188,276	144,719	Salaries calculated at % of total ACRL salaries listed in salary matrix	\$175,034
36	5001	WAGES/TEMPORARY EMPLOYEES							
37	5002	OVERTIME WAGES				0			
38	5005	ATTRITION FACTOR				0	0		\$0
39	5009	ACCRUED VACATION WAGES				0	0		\$0
40	5010	EMPLOYEE BENEFITS	41,130	54,189	52,682	59,427	48,246	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$59,276
41	5011	LIFE INSURANCE							
42	5110	PROFESSIONAL SERVICES	27,000	18,000	18,000	18,000	18,000	Professional Service, outsourcing platform for ALA JobLIST, the online career center, shared with American Libraries	\$19,200
43	5120	LEGAL FEES				0	0		\$0
44	5121	AUDIT/TAX FEES				0	0		\$0
45	5122	BANK S/C	2,873	3,694	1,271	3,987	4,227	Payment processing fees - approx 3.0% of product ad revenues	\$3,250
46	5130	LOBBYING / CONSULTING							
47	5140	EQUIP/FURN REPAIRS				0	0		\$0
48	5141	MAINTENANCE AGREEMENTS							
49	5150	MESSANGER SERVICE	3,309	4,406	3,898	4,500	4,000	FedExp, UPS, Messenger Service (based on FY2019 actual) - no FY20 actual available, line used for shipping proofs and print copies of News to office sobudgeted for 4 issues in FY21	\$1,417
50	5151	DUPLICATION/OUTSIDE				0			
51	5210	TRANSPORTATION				0	0		\$0
52	5350	PROGRAM ALLOCATION				0	0		\$0
53	5400	EDITORIAL/PROOFREADING/OUTSIDE				0	0	Proofreading as needed (based on historical trends)	\$0
54	5401	TYPESETTING/COMPOSITION-OUTSD				0	0	No longer a charge item.	\$0
55	5402	PRINTING-OUTSIDE	77,431	97,896	101,919	105,732	110,000	Printing issues of C&RL News (\$10,800/issue x 4, based on FY21 budget + 8% increase based on estimate from Walsworth, assuming page counts at FY21 level, cease print in Jan. 2022)	\$43,200

	A	B	C	D	E	F	G	H	I
1	ACRL C&RL News FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
56	5403	BINDING-OUTSIDE	20			25	25	Binding	\$25
57	5404	DESIGN SERVICE-OUTSIDE	1,800	1,500	1,800	1,650	1,650	Design work for cover (\$150/issue)	\$1,650
58	5406	REVIEW SERVICE				0	0		\$0
59	5410	MAIL SERVICE-OUTSIDE	11,861	12,184	12,318	12,425	12,645	Mail handling of 4 issues @ \$1,150 (based on FY21 budget, no FY20 actual available), plus \$325 for promotional mailings. Postage in line 5523. Cease print in Jan. 2022	\$4,925
60	5411	ADVERTISING/SPACE				0	0		\$0
61	5412	ADVERTISING/DIRECT	709	2,888	314	3,500	600	Promo Costs – \$500 Direct, e.g. brochure, flyers, space ads for subscriptions; \$100, marketing online career center	\$600
62	5413	MAIL LIST RENTAL				0	0	Mail List Rental - No longer used.	\$0
63	5414	SUPPLIES/PRODUCTION				0	0	Supplies/Production	\$0
64	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE	2,557	2,640	3,541	2,640	3,520	Pre-Press Services including electronic alterations by printer and additional proofs (\$320/issue; based on FY21 budget, no fy20 actual available) Cease print in Jan. 2022	\$1,280
65	5416	ADVERTISING PRODUCTION COST				0	0		\$0
66	5420	COPYRIGHT FEES				0	0	Copyright fee (based on historical)	\$0
67	5430	WEB OPERATING EXPENSES	56,368	19,206	35,878	12,714	14,100	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
68	5431	WEBINAR/WEBCASTS/WEB CE EXP				0	0		\$0
69	5432	PURCHASED INVENTORY				0	0		\$0
70	5433	ORDER PROCESSING/FULFILLMENT	1,558	1,390	1,075	1,500	1,500	Charges from ESP (based on FY19 actual and historical)	\$1,500
71	5031	STAFF DEVELOPMENT				0	0		\$0
72	5500	SUPPLIES/OPERATING				0	0	Supplies, based on FY19 actual and historical	\$0
73	5501	EQUIPMENT & SOFTWARE/MINOR				1,000	0	Haven't used since prior to FY15	\$0
74	5502	REFERENCE MATERIAL/PERIODICALS			50	100	0	Magazine subscriptions, editorial-related books for editor and assistant editors. Zeroed out for FY21 due to c-19.	\$0
75	5510	INSURANCE				0	0		\$0
76	5520	EQUIPMENT RENTAL/LEASE				0	0		\$0
77	5521	SPACE RENT				0	0		\$0
78	5522	TELEPHONE/FAX	48	40	39	80	40	Part of subs processing costs, based on FY19 actual and historical.	\$40
79	5523	POSTAGE/E-MAIL	45,992	47,984	49,039	50,050	50,996	Postage-distributing of 4 issues of C&RL News based on FY21 budget (no fy20 actual available) and increasing by 4% to account for potential postal increase (4,636/issue + 4% = 4,821/issue) Cease print in January 2022.	\$19,284
80	5525	UTILITIES				0	0		\$0
81	5530	DEPRECIATION F/E	582	605	1,110	536	536	Depreciation	\$536
82	5531	DEPRECIATION BUILDING				0	0		\$0
83	5541	COLLECTION EXPENSE							
84	5543	BAD DEBT EXPENSE	5,524	4,951	5,060	4,908	2,935	Bad debt @1% gross revenue on subscriptions, misc. sales, and product ads	\$261
85	5544	INTEREST EXPENSE				0	0		\$0
86	5545	TAXES/PROPERTY				0	0		\$0
87	5550	PROMOTION				0	0		\$0
88	5560	ORG SUPPORT/CONTRIBUTION	14,000	14,000	14,000	14,000	14,000	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

	A	B	C	D	E	F	G	H	I
1	ACRL C&RL News FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
89	5599	MISC EXPENSE	8,410	7,430	5,902	9,132	7,722	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.	\$10,023
90	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
91	5901	IUT/CPU				0	0		\$0
92	5902	IUT/DATA PROC				0	0	This item moved to project 3200 in FY12 per MJP.	\$0
93	5903	IUT/SUBS PROC	2,660			0	0	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
94	5904	TRANSFER TO/FROM ENDOWMENT				0	0		\$0
95	5905	IUT/TELEPHONE				0	0	IUT-Telephone – Based on historical	\$0
96	5906	IUT/ORDER BILLING				0	0		\$0
97	5908	IUT/MAINTENANCE				0	0		\$0
98	5909	IUT/DIST CTR	14	6	18	20	20	IUT-Distribution – Based on FY19 actual	\$20
99	5910	IUT/REPRO CTR	18	18	71	20	50	IUT-Reprographics – Based on FY19 actual + historical	\$50
100	5912	IUT-Copyediting/Proofreading				0	0		\$0
101	5913	IUT-Composition/Alteration				0	0		\$0
102	5940	IUT/REGISTRATION PROCESSING				0	0		\$0
103	5941	IUT/CHOICE				0	0		\$0
104	5942	IUT/ADVERTISING	12,747	11,345	12,161	12,362	12,362	IUT-Advertising - C&RL News share (60%) of the amount paid to CHOICE (\$1,206) to manage the sale of ad space per Choice estimate. Pam Marino salary included in salary line.	\$724
105	5999	IUT/MISC				0	0		\$0
106	5911	IUT/OVERHEAD	2,148	2,124	67,611	65,040	38,894	IUT – Overhead on ad sales on online advertising outside of the member perquisite and subscriptions @ rate of 50% of ALA OH rate	\$57,030
107	5998	IUT/ALLOCATIONS				0	0		\$0
108	5600	TAXES/INCOME	(24,319)	0	0	14,280	8,400	Unrelated Business Income Tax, est. @ 3% of gross advertising revenue lines 4429, 4142, 4143	\$11,244
109	Expenses		429,039	487,139	550,606	585,903	499,187		\$438,669
110									
111	Net		219,515	82,825	63,352	(21,246)	(138,255)		\$21,768

	A	B	C	D	E	F	G	H	I
1	ACRL RBM FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4601	RETURNS/CREDITS				(5)	(3)	Returns @ 5% of line 4109	(\$3)
4	4108	SALES/ALA STORE				0	0		\$0
5	4109	SALES/MISC	402	52		100	50	Sales of back issues (based on FY19 actual and historical) One-third (Sept.-Dec.) deferred from FY21: \$4,977	\$50
6	4110	SUBSCRIPTIONS	17,914	11,727	17,725	13,898	15,190	FY22 (20% decline in subscribers from FY20 actual, plus annual 2% cost increase) 209 US subs. @ \$55 = \$11,495 7 Canadian @ \$61 = 427 19 foreign @ \$72 = \$1,368 235 \$12,990 Two-thirds recognized in FY22: \$8,660 (One-third deferred to FY23: \$4,330)	\$13,637
7	4140	ADVERTISING/GROSS	8,440	7,970	9,930	8,500	8,500	Per Choice projections.	\$8,000
8	4143	ADVERTISING/ON-LINE	5,430	2,350	2,260	3,000	2,500	Per Choice projections.	\$1,500
9	4610	COMMISSION/LINE ADV		(39)	(68)	(90)	(75)	Advertising representatives' commissions, 3% of net advertising revenue shown in 4143	(\$68)
10	4611	COMMISSION/SALES REP	(256)	(277)	(298)	(255)	(255)	Advertising representatives' commissions, 3% of net advertising revenue (4140-4612)	(\$360)
11	4612	COMMISSION/ADVERTISING AGENCY				0	0	Eliminated agency discounts as revenues are reflected inclusive of any discount	\$0
12	4142	ADVERTISING/CLASSIFIED				0	0		\$0
13	4420	INT/DIV				0	0		\$0
14	4421	ROYALTIES	2,731	1,088	321	2,225	1,000	Royalties – aggregators (based on average of FY17, 18, and 19 plus historical trends.)	\$1,000

	A	B	C	D	E	F	G	H	I
1	ACRL RBM FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
15	4430	MISCELLANEOUS FEES				0	0		\$0
16	4490	MISCELLANEOUS REVENUE				0	0		\$0
17	Revenues		34,661	22,871	29,870	27,373	26,907	0	\$23,756
18									
19	5000	SALARIES & WAGES	3,916	4,409	2,552		2,268	Salaries: % of ACRL total salaries listed in salary matrix	\$4,270
20	5001	WAGES/TEMPORARY EMPLOYEES							
21	5002	OVERTIME WAGES							
22	5005	ATTRITION FACTOR				0	0		\$0
23	5009	ACCRUED VACATION WAGES				0	0		\$0
24	5010	EMPLOYEE BENEFITS	1,197	1,323	892	0	756	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$1,446
25	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
26	5110	PROFESSIONAL SERVICES	800	800	800	800	800	Editor Stipend	\$800
27	5120	LEGAL FEES				0	0		\$0
28	5121	AUDIT/TAX FEES				0	0		\$0
29	5122	BANK S/C	370	219	363	0	0		\$0
30	5130	LOBBYING / CONSULTING							
31	5140	EQUIP/FURN REPAIRS				0	0		\$0
32	5141	MAINTENANCE AGREEMENTS							
33	5150	MESSANGER SERVICE	37	48	52	50	50	Based on FY19 and historical.	\$50
34	5151	DUPLICATION/OUTSIDE				0			
35	5400	EDITORIAL/PROOFREADING/OUTSIDE	750	750	675	800	800	Editorial/Proofreading (\$400 per issue) 10 hrs x \$40	\$800
36	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
37	5402	PRINTING-OUTSIDE	3,595	3,195	3,018	3,452	3,250	Printing issues of RBM (\$1,500/issue x 2, based on FY21 budget + 8% increase based on estimate from Walsworth, assuming page counts at FY21 level)	\$3,510
38	5403	BINDING-OUTSIDE	39	21		0	0		\$0
39	5404	DESIGN SERVICE-OUTSIDE				0	0		\$0
40	5406	REVIEW SERVICE				0	0		\$0
41	5410	MAIL SERVICE-OUTSIDE	788	665	654	890	890	Mail handling of 2 issues of magazine (\$50 ea.) + list preparation @ 275 ea. And \$240 for subscription handling.	\$890
42	5411	ADVERTISING/SPACE				0	0		\$0
43	5412	ADVERTISING/DIRECT				0	0	Advertising-Direct, Promotional flyers mailed to purchased mailing lists of potential subscribers	\$0
44	5413	MAIL LIST RENTAL				0	0	Mailing list rental	\$0
45	5414	SUPPLIES/PRODUCTION				0	0		\$0
46	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE	381	371	260	350	350	Pre-press/photographic work @ \$185/issue	\$350
47	5416	ADVERTISING PRODUCTION COST				0	0		\$0
48	5420	COPYRIGHT FEES				0	0	Copyright	\$0
49	5430	WEB OPERATING EXPENSES	8,475	2,201	2,182	1,422	1,873	RBM costs for online journal hosting (estimated 20 total articles over 2 issues @ \$42/ article), \$1,650 for web hosting of subscription processing, \$550 for altmetrics, and \$110 for portico digital preservation.	\$3,150

	A	B	C	D	E	F	G	H	I
1	ACRL RBM FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
50	5431	WEBINAR/WEBCASTS/WEB CE EXP				0	0		\$0
51	5432	PURCHASED INVENTORY				0	0		\$0
52	5433	ORDER PROCESSING/FULFILLMENT	2,017	785	696	1,000	1,000	Subscription processing fees from outside supplier	\$1,000
53	5480	COST OF SALES				0	0		\$0
54	5500	SUPPLIES/OPERATING				0	0		\$0
55	5501	EQUIPMENT & SOFTWARE/MINOR				0	0	"Editorial Assistant" (peer-review software) \$30 per submitted article; avg 10 submitted articles per year -DISCONTINUED USE in FY15	\$0
56	5502	REFERENCE MATERIAL/PERIODICALS				0	0		\$0
57	5510	INSURANCE				0	0		\$0
58	5520	EQUIPMENT RENTAL/LEASE				0	0		\$0
59	5521	SPACE RENT				0	0		\$0
60	5522	TELEPHONE/FAX	6	28	10	35	35	Support for subscription processing	\$35
61	5523	POSTAGE/E-MAIL	1,510	1,369	1,270	1,424	1,320	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 FY21 budget)	\$1,373
62	5525	UTILITIES				0	0		\$0
63	5530	DEPRECIATION F/E	17	15	17	0	0		\$0
64	5531	DEPRECIATION BUILDING				0	0		\$0
65	5541	COLLECTION EXPENSE							
66	5543	BAD DEBT EXPENSE	102	102	103	86	86	Bad debt @ 1% of revenue on lines 4109 and 4140	\$86
67	5544	INTEREST EXPENSE				0	0		\$0
68	5545	TAXES/PROPERTY				0	0		\$0
69	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
70	5599	MISC EXPENSE	245	181	93	222	121	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.	\$245
71	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
72	5901	IUT/CPU				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL RBM FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
73	5902	IUT/DATA PROC				0	0		\$0
74	5903	IUT/SUBS PROC	2,014			0	0	Subscription services fees, moved to lines 5433, 5522,5430, and 5410	\$0
75	5904	TRANSFER TO/FROM ENDOWMENT				0	0		\$0
76	5905	IUT/TELEPHONE				0	0	IUT-Telephone	\$0
77	5906	IUT/ORDER BILLING				0	0		\$0
78	5908	IUT/MAINTENANCE				0	0		\$0
79	5909	IUT/DIST CTR		8		25	25	IUT-Distribution (includes some back issues)	\$25
80	5910	IUT/REPRO CTR				0	0	IUT-Reprographics	\$0
81	5941	IUT/CHOICE				0	0		\$0
82	5942	IUT/ADVERTISING	2,124	1,891	2,027	2,060	2,060	IUT Advertising: RBM share (10%) of the amount paid to CHOICE (\$1,206) to manage the sale of ad space per Choice estimate. Pam Marino salary included in salary line.	\$120
83	5999	IUT/MISC				0	0		\$0
84	5911	IUT/OVERHEAD	4,575	3,019	3,958	3,627	3,565	IUT-Overhead: 50% of ALA OH rate x Total Revenues	\$3,148
85	5998	IUT/ALLOCATIONS				0	0		\$0
86	5600	TAXES/INCOME	(215)	0	0	345	330	Unrelated business income: 3% of total advertising revenue, line 4140, 4142, 4143	\$285
87	Expenses		32,744	21,400	19,622	16,588	19,579		\$21,583
88									
89	Net		1,917	1,471	10,249	10,785	7,328		\$2,173

	A	B	C	D	E	F	G	H	I
1	ACRL Web CE FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
15	5000	SALARIES & WAGES	12,053	27,143	15,636	29,641	15,640	Salaries @ % of ACRL salaries listed in matrix	\$26,298
16	5001	WAGES/TEMPORARY EMPLOYEES							
17	5002	OVERTIME WAGES				0			
18	5005	ATTRITION FACTOR				0	0		\$0
19	5009	ACCRUED VACATION WAGES				0	0		\$0
20	5010	EMPLOYEE BENEFITS	3,683	8,142	4,817	9,356	5,214	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$8,906
21	5110	PROFESSIONAL SERVICES	3,185	4,430	5,894	9,312	8,500	Course development, 2 new Moodle courses x \$1,000 = \$2,000	\$2,000
22	5120	LEGAL FEES				0	0		
23	5121	AUDIT/TAX FEES				0	0		\$0
24	5122	BANK S/C	1,233	2,926	1,537	2,581	2,171	Bank Charges	\$2,062
25	5130	LOBBYING / CONSULTING							
26	5304	SPEAKER/GUEST EXPENSE				0	0		\$0
27	5305	SPEAKER/GUEST HONORARIUM	300	7,519	2,274	0	0	Change cohort facilitator honorarium, 4 facilitators @ \$1200 = \$4,800	\$4,800
28	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
29	5350	PROGRAM ALLOCATION			101	0	0		\$0
30	5420	COPYRIGHT FEES				0	0	Copyright fees	\$0
31	5430	WEB OPERATING EXPENSES	5,971	3,467	2,744	0	0	Web Operating Expenses	\$0
32	5431	WEBINAR/WEBCASTS/WEB CE EXP	1,956			4,171	4,461	85/15 expense split with CHOICE; 15% expenses recognized in budget.	\$4,461
33	5525	UTILITIES				0	0		\$0
34	5530	DEPRECIATION F/E	52	91	107	0	0		\$0
35	5531	DEPRECIATION BUILDING				0	0		\$0
36	5532	AMORT.- EQUIP N-S INTANGIBLE ASSETS				0	0		\$0
37	5533	DO NOT USE N/S Intangible Assets							
38	5540	ROYALTY EXPENSE	3,218	1,581	0	6,392	5,290	Presenter royalty payments: 10% x registration revenue for webcasts and online courses	\$7,235

	A	B	C	D	E	F	G	H	I
1	ACRL Web CE FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
39	5541	COLLECTION EXPENSE							
40	5543	BAD DEBT EXPENSE	606	503	405	453	381	Bad debt (1% of gross revenues)	\$381
41	5544	INTEREST EXPENSE				0	0		\$0
42	5545	TAXES/PROPERTY				0	0		\$0
43	5550	PROMOTION				0	0		\$0
44	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
			753	1,116	567	1,400	835	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.	\$1,506
45	5599	MISC EXPENSE				0	0		\$0
46	5908	IUT/MAINTENANCE				0	0		\$0
47	5909	IUT/DIST CTR	7	10		0	0	IUT-Distribution	\$0
			2,207	2,998	1,809	4,004	5,082	IUT-Registration Processing: \$8.25 per registrant for online courses and webcasts. Based on 586 online learning attendees.	\$4,835
48	5940	IUT/REGISTRATION PROCESSING				0	0		\$0
49	5941	IUT/CHOICE				0	0		\$0
50	5942	IUT/ADVERTISING				0	0		\$0
51	5999	IUT/MISC				0	0		\$0
52	5911	IUT/OVERHEAD	16,192	16,153	13,740	8,469	7,009	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues (4105)	\$9,586
53	5998	IUT/ALLOCATIONS				0	0		\$0
54	5600	TAXES/INCOME	0	0	0			3% of advertising revenues	
55	Expenses		\$51,415	\$76,078	\$49,631	\$75,779	\$54,583		\$72,070
56									
57	Net		\$66,612	\$45,339	\$54,067	\$14,791	\$21,595		\$23,553

	A	B	C	D	E	F	G	H	I
1	ACRL Licensed Workshops FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4200	REGISTRATION FEES		19,430	630	18,410	9,205	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
4	4430	MISCELLANEOUS FEES						Licensed regional in-person workshops and licensed online experiences (new in FY21).	\$57,000
5	4490	MISCELLANEOUS REVENUE				0	0	Assumes a transition to safe travel and group gatherings, but with reduced demand and budget for in-person events and increased demand for online events.	
6		Revenues	\$55,795	\$179,680	\$77,000	\$148,410	\$66,205		\$66,205
7									
8	5000	SALARIES & WAGES	29,636	35,313	26,633	41,125	26,066	Salaries @ % of ACRL salaries listed in the salary matrix	\$23,699
9	5001	WAGES/TEMPORARY EMPLOYEES							
10	5002	OVERTIME WAGES				0			
11	5005	ATTRITION FACTOR				0	0		\$0
12	5009	ACCRUED VACATION WAGES				0	0		\$0
13	5010	EMPLOYEE BENEFITS	9,056	10,593	8,204	12,981	8,690	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$8,026
14	5122	BANK S/C		128	214	3,250	1,425	Bank service fees	\$1,821
15	5130	LOBBYING / CONSULTING							
16	5140	EQUIP/FURN REPAIRS				0	0		\$0
17	5141	MAINTENANCE AGREEMENTS							
18	5150	MESSANGER SERVICE	38	416	54	0	0	0	\$0
19	5151	DUPLICATION/OUTSIDE				0			
20	5210	TRANSPORTATION	1,437			0	0		\$0
21	5300	FACILITIES RENT				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Licensed Workshops FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
22	5301	CONFERENCE EQUIPMENT RENTAL				0	0		\$0
23	5302	MEAL FUNCTIONS		2,793		3,080	1,540	Workshop AM and PM breaks for ALA Annual Conference. 35 participants x 2 breaks @ \$22 per break = \$1,540.	\$1,540
24	5303	EXHIBITS				0	0		\$0
			5,511	6,310	1,331	3,700	1,850	All travel for experienced presenters is reimbursed by hosts for workshops delivered. ACRL covers travel for new presenters to shadow. Assumes travel for three new presenters.	\$0
25	5304	SPEAKER/GUEST EXPENSE						Per person costs: \$450 flight, \$200 hotel x 1.5 nights, \$50 per diem x 2 days. \$75 ground transportation.	
			22,951	55,625	24,998	42,000	18,752	Presenter honorarium @ \$750 x 2 presenters x 6 workshops; \$750 Standards/AiA/other x 1 presenter x 6 workshops; plus six presenter coordinators \$750 each.	\$18,000
26	5305	SPEAKER/GUEST HONORARIUM							
27	5306	AWARDS				0	0		\$0
28	5307	SECURITY SERVICES				0	0		\$0
29	5308	SPECIAL TRANSPORTATION				0	0		\$0
30	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR		3,588	2,483	0	0		\$0
31	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
			0	750	1,500	20,000	20,000	Annual funds for new curriculum development and existing curriculum refresh; IUT to Standards budget for Standards and Framework booklets comped for those workshops	\$7,500
32	5350	PROGRAM ALLOCATION							
33	5400	EDITORIAL/PROOFREADING/OUTSIDE				0	0		\$0
34	5402	PRINTING-OUTSIDE		734		0	0	0	\$0
35	5403	BINDING-OUTSIDE				0	0		\$0
36	5525	UTILITIES				0	0		\$0
37	5530	DEPRECIATION F/E	128	118	181	0	0		\$0
			1,992	1,592	1,040	1,857	1,391	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.	\$1,357
38	5599	MISC EXPENSE							
39	5909	IUT/DIST CTR		9	31	0	0	IUT-Distribution	\$0
40	5910	IUT/REPRO CTR	309	74	366	0	0	IUT-Reprographics	\$0
41	5911	IUT/OVERHEAD	7,365	26,283	10,286	19,664	8,772	IUT-Overhead: License overhead @ 50% of ALA overhead rate as provided by ALA Planning and Budgeting.	\$8,772
42	5998	IUT/ALLOCATIONS				0	0		\$0
43	5600	TAXES/INCOME							
44	Expenses		\$78,422	\$144,325	\$77,320	\$147,657	\$88,486	\$0	\$70,715
45									
46	Net		(\$22,627)	\$35,355	(\$320)	\$753	(\$22,281)	\$0	(\$4,510)

	A	B	C	D	E	F	G	H	I
1	ACRL Non-Periodical Pubs FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4100	SALES/BOOKS	317,939	376,051	302,128	371,500	219,000	Backlist sales: \$75,000. 150 titles at \$500/title	\$211,000
4	4600	ASSETS RELEASED FROM RESTRICTION				0	0	Sales of new books: \$136,000. 17 new titles at \$8000/title	\$0
5	4601	RETURNS/CREDITS	(27,280)	(24,719)	(26,572)	(26,005)	(17,520)	Returns, @ 8% of sales. (Up from 7% based on FY19 8.79% actual)	(\$16,880)
6	4602	SALES/BOOKS-DISCOUNT	(17,363)	(878)	(299)	0	0		\$0
7	4101	SALES/PAMPHLETS				0	0		\$0
8	4102	SALES - AUDIOVISUAL				0	0		\$0
9	4103	SALES - ONLINE				(1,115)	(2,190)		\$0
10	4104	SALES/RENTL MAIL LISTS				0	0		\$0
11	4421	ROYALTIES	14,831	38,020	63,640	35,000	63,000	Royalties from Univ. of So. Carolina, ALA, MIT Press, Haworth, EBSCO, ProQuest, Gardners, etc	\$72,000
12	Revenues		\$288,126	\$388,475	\$338,897	\$379,380	\$262,290		\$266,120
13									
14	5000	SALARIES & WAGES	76,896	102,634	91,519	104,707	81,331	Salaries @ % of ACRL salaries listed in the salary matrix	\$89,855
15	5001	WAGES/TEMPORARY EMPLOYEES							
16	5002	OVERTIME WAGES				0			
17	5005	ATTRITION FACTOR				0	0		\$0
18	5009	ACCRUED VACATION WAGES				0	0		\$0
19	5010	EMPLOYEE BENEFITS	23,498	30,787	28,193	33,049	27,114	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$30,430
20	5122	BANK S/C	42	5		25	6,351	Bank Credit card	\$0
21	5130	LOBBYING / CONSULTING							
22	5140	EQUIP/FURN REPAIRS				0	0		\$0
23	5141	MAINTENANCE AGREEMENTS							
24	5150	MESSENGER SERVICE	52	39		45	0	Messenger	\$0
25	5151	DUPLICATION/OUTSIDE				0			
26	5210	TRANSPORTATION				0	0	PIL Editor & Content Strategist travel	\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Non-Periodical Pubs FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
27	5212	LODGING & MEALS				0	0		\$0
28	5214	ENTERTAINMENT				0	0	Recruitment & Acquisition of Content	\$0
29	5350	PROGRAM ALLOCATION				0	0		\$0
30	5400	EDITORIAL/PROOFREADING/OUTSIDE	10,959	20,688	16,475	24,300	18,200	Editorial/Proofreading (17 @ \$1300)	\$22,100
31	5401	TYPESETTING/COMPOSITION-OUTSD				0	0	Typesetting	\$0
32	5402	PRINTING-OUTSIDE	26,255	33,411	32,056	41,000	37,200	Outside printing of 17 new titles @ \$2,300/title, with an additional \$2500 for reprints	\$41,600
33	5403	BINDING-OUTSIDE				0	0		\$0
34	5404	DESIGN SERVICE-OUTSIDE	161	80	241	250	3,000	Potential design of 1 of the 17 new books	\$3,000
35	5406	REVIEW SERVICE				0	0		\$0
36	5410	MAIL SERVICE-OUTSIDE			67	0	0		\$0
37	5411	ADVERTISING/SPACE				0	0	Advertising space purchase	\$0
38	5412	ADVERTISING/DIRECT				5,000	5,000	Printing/distribution of Publications catalogs and flyers	\$5,000
39	5413	MAIL LIST RENTAL				0	0	Mailing list rental	\$0
40	5414	SUPPLIES/PRODUCTION				0	0	Formatting ebooks has been brought in-house and is reflected in the time study for salaries and benefits.	\$0
41	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE	100	77	12	100	25	Pre-Press/Photographic	\$25
42	5416	ADVERTISING PRODUCTION COST				0	0		\$0
43	5420	COPYRIGHT FEES		3,000		990	770	Copyright fees 17 new books @ \$55 each	\$935
44	5430	WEB OPERATING EXPENSES				0	0		\$0
45	5431	WEBINAR/WEBCASTS/WEB CE EXP				0	0		\$0
46	5432	PURCHASED INVENTORY				0	0		\$0
47	5433	ORDER PROCESSING/FULFILLMENT	24,220	31,331	22,775	31,578	17,520	Transaction Fee/Order Fulfillment, calculated at 11% of sales (line 4100)	\$23,210
48	5480	COST OF SALES	56,318	70,029	38,553	70,585	39,420	Cost of sales, calculated as 18% of sales (line 4100)	\$37,980
49	5490	INVENTORY ADJUSTMENT	(35,943)	(55,342)	(79,262)	(66,640)	(59,195)	Inventory adjustment. Total of lines 5400, 5401, 5402, 5404, 5415, and 5420.	(\$67,660)
50	5499	INVENTORY RESERVE ADJUSTMENT	2,000	4,329	2,000	2,000	2,000	Inventory Reserve Adjustment (removal of out-of-print titles from stock, est. \$2,000 residual value)	\$2,000
51	5523	POSTAGE/E-MAIL	3,789	6,694	5,049	7,000	6,000	Mailing books to reviewers and authors	\$6,000
52	5525	UTILITIES				0	0		\$0
53	5530	DEPRECIATION F/E	333	344	624	0	0		\$0
54	5531	DEPRECIATION BUILDING				0	0		\$0
55	5532	AMORT.- EQUIP N-S INTANGIBLE ASSETS				0	0		\$0
56	5533	DO NOT USE N/S Intangible Assets							
57	5540	ROYALTY EXPENSE	22,594	27,116	20,598	18,575	10,950	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)	\$10,550
58	5541	COLLECTION EXPENSE							
59	5543	BAD DEBT EXPENSE	3,446	3,667	4,000	4,000	4,000	Bad debt, 1% of gross revenues	\$4,000
60	5544	INTEREST EXPENSE				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Non-Periodical Pubs FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
61	5545	TAXES/PROPERTY				0	0		\$0
62	5550	PROMOTION				0	0		\$0
63	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
64	5599	MISC EXPENSE	4,730	4,222	3,317	5,205	4,340	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.	\$5,145
65	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
66	5909	IUT/DIST CTR	1,117	939	1,259	1,000	1,300	IUT-Distribution	\$1,300
67	5910	IUT/REPRO CTR	53	18	24	100	100	IUT-Reprographics	\$100
68	5912	IUT-Copyediting/Proofreading				0	0		\$0
69	5913	IUT-Composition/Alteration				0	0		\$0
70	5940	IUT/REGISTRATION PROCESSING				0	0		\$0
71	5941	IUT/CHOICE				4,309	4,309	Support to CHOICE for management of publishing initiatives.	\$4,309
72	5942	IUT/ADVERTISING				0	0		\$0
73	5999	IUT/MISC				0	0		\$0
74	5911	IUT/OVERHEAD	36,075	46,260	36,472	45,630	26,406	IUT-Overhead - Revenues from sales of books are charged 50% of ALA overhead rate on revenues (4100+4103+4601).	\$25,721
75	5998	IUT/ALLOCATIONS				0	0		\$0
76	5600	TAXES/INCOME							
77	Expenses		\$256,695	\$330,329	\$223,970	\$332,809	\$236,141		\$245,600
78									
79	Net		\$31,431	\$58,146	\$114,927	\$46,571	\$26,149		\$20,520

	A	B	C	D	E	F	G	H	I
1	ACRL Diversity Alliance FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4200	REGISTRATION FEES			2,930	0	5,490		
4	4430	MISCELLANEOUS FEES	17,450	0		0	0	\$10,000 in partial revenue for subsidized RoadShow - ON HOLD FOR 2022	\$0
5	4490	MISCELLANEOUS REVENUE		25,500	27,000	24,000	21,600	Diversity Alliance fees: 35 institutions @ \$500. Number of institutions based on 75% of 2021 membership.	\$17,500
6	Revenues		\$17,450	\$25,500	\$29,930	\$24,000	\$27,090		\$17,500
7									
8	5000	SALARIES & WAGES	10,100	16,119	10,021	25,083	8,905	Salaries at % of ACRL total salaries listed in salary matrix	\$27,459
9	5001	WAGES/TEMPORARY EMPLOYEES							
10	5002	OVERTIME WAGES				0			
11	5005	ATTRITION FACTOR				0	0		\$0
12	5009	ACCRUED VACATION WAGES				0	0		\$0
13	5010	EMPLOYEE BENEFITS	3,087	4,835	3,087	7,917	2,969	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$9,299
14	5121	AUDIT/TAX FEES				0	0		\$0
15	5122	BANK S/C	89	428	384	468	677	Bank Charges on credit cards. 2.5% of revenues.	\$438
16	5210	TRANSPORTATION			933	0	0	Subsidized RoadShows for HBCU, tribal colleges, and other minority-serving institutions. 5 subsidized RSs on a partial cost-recovery model. Delivery to 5 locations estimated direct cost of \$5,250 total for travel (2 presenters x 5 workshop locations) * (\$450 flight + \$75 ground transportation). ON HOLD FOR 2022	\$0
17	5212	LODGING & MEALS			1,314	0	0	Subsidized RoadShows for HBCU, tribal colleges, and other minority-serving institutions: \$4,000 total lodging/meals = (2 presenters x 5 workshop locations) * (\$300 hotel for 2 days) + (\$50/day * 2 days per diem). ON HOLD FOR 2022	\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Diversity Alliance FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
18	5301	CONFERENCE EQUIPMENT RENTAL			3,696	0	0		\$0
19	5302	MEAL FUNCTIONS			6,394	0	2,280		
20	5303	EXHIBITS				0	0		\$0
21	5304	SPEAKER/GUEST EXPENSE			2,535	0	950		
22	5305	SPEAKER/GUEST HONORARIUM			4,750	750	750	Subsidized RoadShows for HBCU, tribal colleges, and other minority-serving institutions: \$7,500 honorarium total = (\$750 x 2 presenters x 5 locations) ON HOLD FOR 2022. Spectrum Scholar Mentor Program webinar presenter stipend - \$300	\$300
23	5350	PROGRAM ALLOCATION		7,304	8,105	31,500	31,500	\$1,500 budgeted for TBD expenses for the ACRL Diversity Alliance.	\$1,500
24	5030	STAFF RECRUITMENT/RELOCATION				0	0		\$0
25	5031	STAFF DEVELOPMENT				0	0		\$0
26	5500	SUPPLIES/OPERATING			574	1,000	1,000	Supplies	\$200
27	5525	UTILITIES				0	0		\$0
28	5530	DEPRECIATION F/E	44	54	68	0	0		\$0
29	5543	BAD DEBT EXPENSE			148	148	148		\$148
30	5599	MISC EXPENSE	631	663	363	913	475	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.	\$1,572
31	5909	IUT/DIST CTR				0	0	IUT-Distribution	\$0
32	5910	IUT/REPRO CTR	175		160	200	200	IUT-Reprographics	\$200
33	5911	IUT/OVERHEAD	2,303	3,366	388	6,390	5,724	IUT-General Overhead IUT 100% of ALA General overhead rate on revenue from misc. fees revenue (line 4490).	\$4,638
34	5998	IUT/ALLOCATIONS				0	0		\$0
35	5600	TAXES/INCOME							
36	Expenses		\$16,429	\$32,770	\$42,920	\$74,369	\$55,578		\$45,754
37									
38	Net		\$1,021	(\$7,270)	(\$12,990)	(\$50,369)	(\$28,488)		(\$28,254)

	A	B	C	D	E	F	G	H	I
1	ACRL	New Roles	FY2022						
2	<u>Line</u>	<u>Line Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Notes</u>	<u>2022 Budget</u>
3	4430	MISCELLANEOUS FEES				0	0		\$0
4	4490	MISCELLANEOUS REVENUE				0	0	Misc. Revenue	\$0
5	Revenues		\$0	\$0	\$0	\$0	\$0		\$0
6									
7	5000	SALARIES & WAGES	2,832	2,898	4,245	10,281	3,772	Salaries at % of ACRL total salaries listed in salary matrix	\$15,190
8	5001	WAGES/TEMPORARY EMPLOYEES							
9	5002	OVERTIME WAGES				0			
10	5005	ATTRITION FACTOR				0	0		\$0
11	5009	ACCRUED VACATION WAGES				0	0		\$0
12	5010	EMPLOYEE BENEFITS	866	869	1,308	3,245	1,258	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$5,144
13	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
14	5350	PROGRAM ALLOCATION		10,000	1,500	5,500	2,500	\$1000 for potential goal-area activities in consultation with the chair of the New Roles and Changing Landscapes Committee, plus \$2,000 in development costs for the online Fostering Change cohort	\$3,000
15	5550	PROMOTION				0	0		\$0
16	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
17	5599	MISC EXPENSE	177	119	154	457	201	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.	\$870
18	5600	TAXES/INCOME							
19	Expenses		\$3,875	\$13,886	\$7,207	\$19,483	\$7,731		\$24,204
20									
21	Net		(\$3,875)	(\$13,886)	(\$7,207)	(\$19,483)	(\$7,731)		(\$24,204)

	A	B	C	D	E	F	G	H	I
1	ACRL Council of Liaisons FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4430	MISCELLANEOUS FEES				0	0		\$0
4	4490	MISCELLANEOUS REVENUE				0	0	Misc. Revenue	\$0
5	Revenues		\$0	\$0	\$0	\$0	\$0		\$0
6									
7	5000	SALARIES & WAGES	13,635	13,475	9,081	19,302	8,070	Salaries at % of ACRL total salaries listed in salary matrix	\$11,685
8	5001	WAGES/TEMPORARY EMPLOYEES							
9	5002	OVERTIME WAGES				0			
10	5005	ATTRITION FACTOR				0	0		\$0
11	5009	ACCRUED VACATION WAGES				0	0		\$0
12	5010	EMPLOYEE BENEFITS	4,166	4,041	2,797	6,092	2,690	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$3,957
13	5015	TUITION REIMBURSEMENT				0	0		\$0
14	5016	PROFESSIONAL MEMBERSHIPS	9,983	8,850	6,779	12,647	12,647	Memberships: CNI (\$8,450), Freedom to Read, FTRF (\$100), CHEMA (\$400); American Council of Learned Societies, ACLS (\$1,200); National Humanities Alliance, NHA (\$2,000).	\$12,150
15	5151	DUPLICATION/OUTSIDE				0			

	A	B	C	D	E	F	G	H	I
1	ACRL Council of Liaisons FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
16	5210	TRANSPORTATION	109		296	0	0		\$0
17	5212	LODGING & MEALS			165	0	0		\$0
18	5214	ENTERTAINMENT				0	0		\$0
19	5216	BUSINESS MEETINGS	125			0	0	Business meetings, registration fees (charged to 5350)	\$0
20	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
			22,801	16,986	21,696	22,000	5,000	\$5,000 to support strategic liaison relationships as needed and awarded by the Liaisons Coordinating Committee.	\$5,000
21	5350	PROGRAM ALLOCATION							
22	5530	DEPRECIATION F/E	59	45	62	0	0		\$0
			852	554	329	731	431	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.	\$669
23	5599	MISC EXPENSE							
24	5600	TAXES/INCOME							
25	Expenses		51,730	43,951	41,205	60,773	28,838		\$33,461
26									
27	Net		(51,730)	(43,951)	(41,205)	(60,773)	(28,838)		(\$33,461)

	A	B	C	D	E	F	G	H	I
1	ACRL Scholarly Communication FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4421	ROYALTIES				0	0		\$0
6	4429	OVHED-EXMPT REVENUE/DIVISIONS				0	0		\$0
7	4430	MISCELLANEOUS FEES	10,000	10,000	9,856	10,000	0		\$0
8	4490	MISCELLANEOUS REVENUE				0	0		\$0
9	Revenues		\$10,000	\$10,000	\$9,856	\$10,000	\$0		\$0
10									
11	5000	SALARIES & WAGES	13,690	28,634	40,151	40,241	26,692	Salaries @ % of ACRL salaries listed in salary matrix	\$39,728
12	5001	WAGES/TEMPORARY EMPLOYEES							
13	5002	OVERTIME WAGES				0			
14	5005	ATTRITION FACTOR				0	0		\$0
15	5009	ACCRUED VACATION WAGES				0	0		\$0
16	5010	EMPLOYEE BENEFITS	4,184	8,589	12,369	12,701	8,898	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$13,454
17	5041	BLUE CROSS REFUND							
18	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
19	5110	PROFESSIONAL SERVICES	(970)			0	0		\$0
20	5120	LEGAL FEES				0	0		\$0
21	5121	AUDIT/TAX FEES				0	0		\$0
22	5122	BANK S/C	114	114	57	0	100	0	\$0
23	5130	LOBBYING / CONSULTING							
24	5210	TRANSPORTATION	7,144		690	0	0		\$0
25	5212	LODGING & MEALS	0		(251)	0	0		\$0
26	5304	SPEAKER/GUEST EXPENSE	4,346	10,825	9,132	9,250	0		\$0
27	5305	SPEAKER/GUEST HONORARIUM	8,796	7,500	8,250	7,500	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Scholarly Communication FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
28	5350	PROGRAM ALLOCATION	31,938	61,600	81,513	69,447	40,757	<ul style="list-style-type: none"> • \$1,000 scholarly communication activities TBD and travel; • \$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; • \$2,000 for OpenCon2021 1 sponsored scholarships 	\$29,760
29	5403	BINDING-OUTSIDE				0	0		\$0
30	5404	DESIGN SERVICE-OUTSIDE	0		12	0	0		\$0
31	5523	POSTAGE/E-MAIL				0	0		\$0
32	5525	UTILITIES				0	0		\$0
33	5530	DEPRECIATION F/E	59	96	274	0	0		\$0
34	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
35	5599	MISC EXPENSE	855	1,178	1,455	1,826	1,424	0	\$2,275
36	5909	IUT/DIST CTR				0	0	Distribution Center	\$0
37	5910	IUT/REPRO CTR			119	0	0	Repro	\$0
38	5999	IUT/MISC				0	0		\$0
39	5911	IUT/OVERHEAD	1,320	1,320	1,306	1,325	0	IUT 50% of ALA General overhead rate on revenue from licensed workshop fees.	\$0
40	5998	IUT/ALLOCATIONS				0	0		\$0
41	5600	TAXES/INCOME							
42	Expenses		\$71,476	\$119,856	\$155,076	\$142,290	\$77,871		\$85,217
43									
44	Net		(\$61,476)	(\$109,856)	(\$145,220)	(\$132,290)	(\$77,871)		(\$85,217)

	A	B	C	D	E	F	G	H	I
1	ACRL Value of Academic Libraries FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4429	OVRLD-EXMPT REVENUE/DIVISIONS		0	37,250	0	0		\$0
4	4430	MISCELLANEOUS FEES				0	0		\$0
5	4490	MISCELLANEOUS REVENUE				0	0		\$0
6	Revenues		\$0	\$0	\$37,250	\$0	\$0		\$0
7									
8	5000	SALARIES & WAGES	22,121	61,410	17,423	40,241	24,502	Salaries @ % of ACRL salaries in salary matrix	\$31,549
9	5001	WAGES/TEMPORARY EMPLOYEES							
10	5002	OVERTIME WAGES				0			
11	5005	ATTRITION FACTOR				0	0		\$0
12	5009	ACCRUED VACATION WAGES				0	0		\$0
13	5010	EMPLOYEE BENEFITS	6,759	18,421	5,367	12,701	8,168	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$10,684
14	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
15	5110	PROFESSIONAL SERVICES	1,064	198		0	0		\$0
16	5151	DUPLICATION/OUTSIDE				0			
17	5210	TRANSPORTATION	2,823		495	0	0		\$0
18	5212	LODGING & MEALS	2,301		41	0	0		\$0
19	5301	CONFERENCE EQUIPMENT RENTAL				0	0		\$0
20	5302	MEAL FUNCTIONS	4,890			0	0		\$0
21	5350	PROGRAM ALLOCATION	68,341	34,598	33,775	46,250	1,000	\$1,000 for potential VAL activities in consultation with the chair of the VAL committee).	\$1,000
22	5525	UTILITIES				0	0		\$0
23	5530	DEPRECIATION F/E	96	206	119	0	0		\$0
24	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
25	5599	MISC EXPENSE	1,382	2,526	631	1,826	1,307	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.	\$1,807

	A	B	C	D	E	F	G	H	I
1	ACRL Value of Academic Libraries FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
26	5909	IUT/DIST CTR				0	0		\$0
27	5910	IUT/REPRO CTR		709		0	0		\$0
28	5998	IUT/ALLOCATIONS				0	0		\$0
29	5600	TAXES/INCOME							
30	Expenses		\$109,776	\$118,069	\$57,851	\$101,018	\$34,977		\$45,040
31									
32	Net		(\$109,776)	(\$118,069)	(\$20,601)	(\$101,018)	(\$34,977)		(\$45,040)

	A	B	C	D	E	F	G	H	I
1	ACRL Government Relations FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4490	MISCELLANEOUS REVENUE				0	0		\$0
4	Revenues		\$0	\$0	\$0	\$0	\$0		\$0
5									
6	5000	SALARIES & WAGES	13,690	19,899	12,546	25,083	11,150	Salaries @ % of ACRL salaries in salary matrix	\$21,032
7	5001	WAGES/TEMPORARY EMPLOYEES							
8	5002	OVERTIME WAGES				0			
9	5005	ATTRITION FACTOR				0	0		\$0
10	5009	ACCRUED VACATION WAGES				0	0		\$0
11	5010	EMPLOYEE BENEFITS	4,184	5,969	3,865	7,917	3,717	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$7,123
12	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR				0	0		\$0
13	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
14	5350	PROGRAM ALLOCATION	17,671	29,915	25,678	23,000	17,010	\$15,010 for Library Copyright Alliance (\$15,010 shown in SC project 3702);	\$15,010
15	5525	UTILITIES				0	0		\$0
16	5530	DEPRECIATION F/E	59	67	85	0	0		\$0
17	5599	MISC EXPENSE	855	818	455	1,065	595	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.	\$1,204
18	5998	IUT/ALLOCATIONS				0	0		\$0
19	5600	TAXES/INCOME							
20	Expenses		\$36,459	\$56,668	\$42,629	\$57,065	\$32,472		\$44,369
21									
22	Net		(\$36,459)	(\$56,668)	(\$42,629)	(\$57,065)	(\$32,472)		(\$44,369)

	A	B	C	D	E	F	G	H	I
1	ACRL Student Learning Initiatives		FY2022						
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	Revenues		0	0	0	0	0		\$0
4									
5	5000	SALARIES & WAGES	4,249	3,015	5,280		4,692	Salaries % of ACRL total salaries listed in the salary matrix	\$27,155
6	5001	WAGES/TEMPORARY EMPLOYEES							
7	5002	OVERTIME WAGES							
8	5005	ATTRITION FACTOR				0	0		\$0
9	5009	ACCRUED VACATION WAGES				0	0		\$0
10	5010	EMPLOYEE BENEFITS	1,301	904	1,626	0	1,564	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$9,196
11	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
12	5110	PROFESSIONAL SERVICES	1,366			0	0		\$0
13	5150	MESSANGER SERVICE	12			0	0		\$0
14	5151	DUPLICATION/OUTSIDE				0			
15	5210	TRANSPORTATION	1,522			0	0		\$0
16	5212	LODGING & MEALS	435			0	0		\$0
17	5304	HONORARIUM							\$0
18	5305	SPEAKER/GUEST HONORARIUM	5,250			0	0		\$0
19	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
20	5350	PROGRAM ALLOCATION	33,542	26,500	26,500	2,500	1,000	Maintenance and development of the Information Literacy Sandbox (\$5,000); potential SLILC activities (\$1,000)	\$6,000
21	5400	EDITORIAL/PROOFREADING/OUTSIDE				0	0		\$0
22	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
23	5402	PRINTING-OUTSIDE	23			0	0		\$0
24	5420	COPYRIGHT FEES				0	0		\$0
25	5430	WEB OPERATING EXPENSES	2,970	6,780	10,870	7,920	570	WEB OPERATING EXPENSES	\$2,950
26	5031	STAFF DEVELOPMENT				0	0		\$0
27	5500	SUPPLIES/OPERATING	119			0	0		\$0
28	5525	UTILITIES				0	0		\$0
29	5530	DEPRECIATION F/E	18	10	36	0	0		\$0
30	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
31	5599	MISC EXPENSE	265	124	191	183	250	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.	\$1,555
32	5908	IUT/MAINTENANCE				0	0		\$0
33	5909	IUT/DIST CTR				0	0	IUT-Distribution	\$0
34	5910	IUT/REPRO CTR				0	0	IUT - Reprographics	\$0
35	5942	IUT/ADVERTISING				0	0		\$0
36	5999	IUT/MISC				0	0	IUT-Misc.	\$0
37	5911	IUT/OVERHEAD				0	0		\$0
38	5998	IUT/ALLOCATIONS				0	0		\$0
39	5600	TAXES/INCOME							
40	Expenses		\$51,071	\$37,333	\$44,503	\$10,603	\$8,076		\$46,856
41									
42	Net		(\$51,071)	(\$37,333)	(\$44,503)	(\$10,603)	(\$8,076)		(\$46,856)

	A	B	C	D	E	F	G	H	I
1	ACRL Project Outcome FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4429	OVRHD-EXMPT REVENUE/DIVISIONS		0	37,250	0	0	0	\$0
4	4430	MISCELLANEOUS FEES				0	1,750		
5	4490	MISCELLANEOUS REVENUE				0	750	Revenue from 1 new group account (\$750), paid learning (\$1750), and 2 sponsored webinars (\$4,250 after expenses and revenue split with PLA)	\$6,750
6	4611	COMMISSION/SALES REP						Pam Marino commission on webinar sponsorship	(\$225)
7	Revenues		\$0	\$0	\$37,250	\$0	\$2,500		\$6,525
8									
9	5000	SALARIES & WAGES		26,357	8,772	61,157	8,550	Salaries @ % of ACRL salaries in salary matrix	\$25,539
10	5001	WAGES/TEMPORARY EMPLOYEES							
11	5002	OVERTIME WAGES				0			
12	177	ATTRITION FACTOR				0	0		\$0
13	5009	ACCRUED VACATION WAGES				0	0		\$0
14	5010	EMPLOYEE BENEFITS		7,907	2,702	19,303	2,850	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$8,649
15	5100	TEMPORARY EMPLOYEES/OUTSIDE				0	0		\$0
16	5110	PROFESSIONAL SERVICES			184,793	20,000	0		\$0
17	5120	LEGAL FEES				0	0		\$0
18	5121	AUDIT/TAX FEES				0	0		\$0
19	5122	BANK S/C				0	0	Bank fees	\$0
20	5210	TRANSPORTATION			346	0	0		\$0
21	5212	LODGING & MEALS			274	0	0		\$0
22	5303	EXHIBITS				0	0		\$0
23	5304	SPEAKER/GUEST EXPENSE				0	0	Presenter travel costs for half-day training workshops. Per person costs: \$450 flight, \$200 hotel x 1.5 nights, \$50 per diem x 2 days, \$75 ground transportation). Hosts are billed directly for costs, so costs zero out.	\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Project Outcome FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
24	5305	SPEAKER/GUEST HONORARIUM				0	400	Workshop presenter honorarium (\$400 each)	\$400
25	5306	AWARDS				(13,000)	0		\$0
26	5307	SECURITY SERVICES				0	0		\$0
27	5308	SPECIAL TRANSPORTATION				0	0		\$0
28	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR				0	0		\$0
29	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0	0		\$0
30	5350	PROGRAM ALLOCATION		14,254	18,884	42,500	0		\$0
31	5401	TYPESETTING/COMPOSITION-OUTSD				0	0		\$0
32	5402	PRINTING-OUTSIDE				0	300	Printing flyers	\$300
33	5420	COPYRIGHT FEES				0	0		\$0
34	5430	WEB OPERATING EXPENSES			11,415	76,600	60,550	Monthly web maintenance costs for the ACRL Project Outcome toolkit. This includes \$250/month for Amazon Web Services (hosting), \$225/month for server management, and \$50/month for Civilized Discourse (peer discussion board). Community Attributes is paid monthly for maintenance and ad hoc troubleshooting (estimated at \$25,00/month). An additional \$24,00 is included for site improvements and new features.	\$60,300
35	5525	UTILITIES				0	0		\$0
36	5530	DEPRECIATION F/E		88	60	0	0		\$0
37	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
38	5599	MISC EXPENSE		1,084	318	2,892	456	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.	\$1,462
39	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
40	5942	IUT/ADVERTISING				0	0	Pam Marino time selling sponsored webinars (5 hours at \$35)	\$350
41	5999	IUT/MISC			20,000	0	0		\$0
42	5911	IUT/OVERHEAD				0	331	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues	\$865
43	5998	IUT/ALLOCATIONS				0	0		\$0
44	5600	TAXES/INCOME							
45	Expenses		\$0	\$49,690	\$247,565	\$209,452	\$73,437		\$97,865
46									
47	Net		\$0	(\$49,690)	(\$210,315)	(\$209,452)	(\$70,937)		(\$91,340)

	A	B	C	D	E	F	G	H	I
1	ACRL RBMS Conference FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4103	SALES - ONLINE	0	0	0	0	0	VIRTUAL REG FEES: 105 members @ \$155; 65 non-members @ \$195; 5 Retired/Nonsalaried @ \$79; 15 Students @ \$59; Based on 190 Virtual Participants	\$27,640
4	4200	REGISTRATION FEES	140,355	162,947	145,260	137,009	123,471	Registration Fees: RBMS Conference: 325 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)	\$141,431
5	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED				0	0		
6	4400	DONATIONS/HONORARIA	79,600	91,650	74,900	65,000	59,500	40 booths at \$600, plus 40,000 additional (History for past 4 years is 73K, 79K, 68K, 62K totals respectively)	\$64,000
7	4420	INT/DIV				0	0		\$0
8	4429	OVRRD-EXMPT REVENUE/DIVISIONS	10,106	2,825	3,085	5,600	3,000	Income for Tours \$1500/New Mem Mixer tix \$2500/Dorms money straight to Yale, plus \$3000K for charter bus to DC (offset by entertainment & transportation expense lines below)	\$7,000
9	4430	MISCELLANEOUS FEES				0	0		\$0
10	4490	MISCELLANEOUS REVENUE				0	0		\$0
11	Revenues		\$230,061	\$257,422	\$223,245	\$207,609	\$185,971		\$240,071
12									
13	5000	SALARIES & WAGES	30,684	40,292	38,131	38,604	33,886	Salaries at % of ACRL total; based on previous year's activity	\$39,041
14	5001	WAGES/TEMPORARY EMPLOYEES							
15	5002	OVERTIME WAGES				0			
16	5005	ATTRITION FACTOR				0	0		\$0
17	5009	ACCRUED VACATION WAGES				0	0		\$0
18	5010	EMPLOYEE BENEFITS	9,378	12,087	11,747	12,185	11,297	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$13,221
19	5110	PROFESSIONAL SERVICES		0		0	0	ADA Professional Captioning & CART Service \$4000, Pathable Platform \$24000	\$28,000
20	5120	LEGAL FEES				0	0		\$0
21	5121	AUDIT/TAX FEES				0	0		\$0
22	5122	BANK S/C	3,088	5,459	5,031	5,500	5,500	Bank fees & Credit Card Fees from Registration Processing based on 19 actual	\$5,500

	A	B	C	D	E	F	G	H	I
1	ACRL RBMS Conference FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
23	5141	MAINTENANCE AGREEMENTS							
24	5150	MESSANGER SERVICE	420	618	510	750	500	Messenger Service / FedEx	\$500
25	5151	DUPLICATION/OUTSIDE				0			
26	5210	TRANSPORTATION	2,667	2,081	3,404	2,800	1,000	Site visit for Conf Chairs, Section Chair and Conf Mgr, plus 3 staff flights for conference at \$400 each + \$600 in bus/cab/local transportation	\$3,400
27	5212	LODGING & MEALS	1,346	1,017	2,265	5,950	2,500	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
28	5214	ENTERTAINMENT		3,352	160	2,750	3,000	Tour Expenses (offset by 4429)	\$3,000
29	5300	FACILITIES RENT	3,812	1,674		6,500	5,000	Venue rental gratis Walpole. 19,000 in classroom expenses +6,000 in rentals =25K Walpole, Yale Conf Services fees 17K gratis Beinecke	\$0
30	5301	CONFERENCE EQUIPMENT RENTAL	13,478	23,389	26,723	20,500	22,000	Standard in Room Equipment/staffing at 20000, Media Support Services at 3200 gratis BeineckeWalpole, Yale Conf Services fees 17K gratis Beinecke	\$20,000
31	5302	MEAL FUNCTIONS	39,771	78,916	47,373	52,050	40,000	Opening Reception at 27K plus 3 days morning beverage service at 6K each, plus 2 afternoon breaks at 5K each, New Member Mixer 6K+Scholarship Bfast at 1500, Beinecke Reception 27K gratis Beinecke	\$61,500
32	5303	EXHIBITS				0	0		\$0
33	5304	SPEAKER/GUEST EXPENSE	3,288	4,524	2,486	5,000	6,000	First Plenary Sessions w/ 1 speaker, Second with 3 for total of 4 x \$700 + Workshops (200/person x 10)	\$4,800
34	5305	SPEAKER/GUEST HONORARIUM	1,200	1,800	3,200	2,000	3,000	Speaker Honorarium Plenary 4 @ 500 ea. + Last Plenary 8 at \$150 for lightning talks	\$3,200
35	5306	AWARDS				(7,550)	0		\$0
36	5307	SECURITY SERVICES				0	0		\$0
37	5308	SPECIAL TRANSPORTATION	6,634	3,066	2,872	0	0	Possible Bussing 3 days at 5K per day + 3000 charter bus to DC	\$18,000
38	5402	PRINTING-OUTSIDE	4,721	2,826	3,214	3,000	3,500	No postcard, no book, 800 workshops	\$800
39	5031	STAFF DEVELOPMENT				0	0		\$0
40	5500	SUPPLIES/OPERATING	6,407	5,390	1,133	950	1,500	2 Scooters \$430+ Napkins \$696+\$100 Ribbons +100 Binders	\$1,500
41	5522	TELEPHONE/FAX				0	0		\$0
42	5523	POSTAGE/E-MAIL	686	716		805	805	No mailing	\$0
43	5525	UTILITIES				0	0		\$0
44	5530	DEPRECIATION F/E	133	135	260	0	0		\$0
45	5543	BAD DEBT EXPENSE	100	100	250	100	250	Bad debt based on FY18 actuals	\$250
46	5544	INTEREST EXPENSE				0	0		\$0
47	5545	TAXES/PROPERTY				0	0		\$0
48	5550	PROMOTION				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL RBMS Conference FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
49	5560	ORG SUPPORT/CONTRIBUTION			(5,655)	0	(5,050)	5655 cover schol reg fees plus 20K from profit share to undwrite Pathable Expenses	(\$25,655)
50	5599	MISC EXPENSE	1,917	1,657	1,382	2,034	1,808	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.	\$2,236
51	5909	IUT/DIST CTR	49	68	23	75	50	IUT Distribution	\$50
52	5910	IUT/REPRO CTR	246	55	240	100	250	IUT Reprographics	\$250
53	5940	IUT/REGISTRATION PROCESSING	3,465	1,586	3,932	3,750	4,200	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
54	5942	IUT/ADVERTISING				0	0	IUT Advertising	\$0
55	5999	IUT/MISC				0	0		\$0
56	5911	IUT/OVERHEAD	37,054	43,018	38,465	36,307	32,720	IUT General overhead	\$41,141
57	5998	IUT/ALLOCATIONS				0	0		\$0
58	5600	TAXES/INCOME							
59	Expenses		\$170,544	\$233,825	\$187,146	\$194,160	\$173,716		\$227,434
60									
61	Net		\$59,517	\$23,597	\$36,099	\$13,449	\$12,255		\$12,637

	A	B	C	D	E	F	G	H	I
1	ACRL ACRL 2023 Pittsburgh FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4140	ADVERTISING/GROSS			66,825	0	0	NA, revenue recognized in FY23	\$0
4	4611	COMMISSION/SALES REP			17,460	0	0		\$0
5	4612	COMMISSION/ADVERTISING AGENCY		(23,000)	(63,805)	0	0	Exhibits Management, Corcoran Exhibitions. 8 months exhibits management @ \$3,000 per month = \$24,000.	(\$24,000)
6	4142	ADVERTISING/CLASSIFIED				0	0		\$0
7	4200	REGISTRATION FEES	0	(390)	1,295,297	0	0	NA, revenue recognized in FY23	\$0
8	4210	EXHIBIT SPACE RENTALS	0	0	846,498	0	0	NA, revenue recognized in FY23	\$0
9	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED				0	0		\$0
10	4400	DONATIONS/HONORARIA	0	0	382,919	0	0	NA, revenue recognized in FY23	\$0
11	4429	OVHED-EXMPT REVENUE/DIVISIONS		60,025	4,470	0	0	NA, revenue recognized in FY23	\$0
12	4430	MISCELLANEOUS FEES				0	0		\$0
13	4490	MISCELLANEOUS REVENUE				0	0		\$0
14	Revenues		\$0	\$36,635	\$2,549,663	\$0	\$0		(\$24,000)
15									
16	5000	SALARIES & WAGES	28,011	73,560	171,423	19,465	19,637	Salaries 23	\$91,028
17	5001	WAGES/TEMPORARY EMPLOYEES							
18	5002	OVERTIME WAGES				0			
19	5005	ATTRITION FACTOR				0	0		\$0
20	5009	ACCRUED VACATION WAGES				0	0		\$0
21	5010	EMPLOYEE BENEFITS	8,559	22,066	52,807	6,144	6,547	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$30,827
22	5110	PROFESSIONAL SERVICES		29,845	82,430	0	0	Online Proposal Management (Call for Participation) @ \$8,000. Registration Management, charges in FY23. Pathable @ \$47K total split over two years = \$23,500	\$31,500
23	5122	BANK S/C		4,873	48,361	0	0	Bank Service Fees	\$6,500
24	5150	MESSENGER SERVICE			872	0	0		\$0
25	5210	TRANSPORTATION	0	920	17,528	3,000	3,000	Travel, out of town: ACRL staff and conference chair site visits to Pittsburgh - 2 staff and 1 chair @ \$500 = \$1500. Vicinity travel @ 3 @ \$75 = \$225.	\$1,725
26	5212	LODGING & MEALS	0	96	4,614	1,500	1,500	Travel, housing: lodging for 6 nights @ comp for planing trips by ACRL staff and conference chair. Per diem @ \$50 x 2 x 3 = \$300.	\$300
27	5214	ENTERTAINMENT		1,530	6,432	0	0		\$0
28	5300	FACILITIES RENT		8,400	40,531	0	0	Facilities rental: Deposit for Pittsburgh Convention Center due July 2020 @\$ 22,000 (50% of \$45K), All-Confernce Reception (20K w/ 50%% deposit), Chair's Reception (based on 50% deposit)	\$37,000

	A	B	C	D	E	F	G	H	I
1	ACRL ACRL 2023 Pittsburgh FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
29	5301	CONFERENCE EQUIPMENT RENTAL			400,879	0	0	0	\$0
30	5302	MEAL FUNCTIONS			373,844	0	0	Reception F+B deposits	\$1,000
31	5303	EXHIBITS			105,021	0	0	0	\$0
32	5304	SPEAKER/GUEST EXPENSE			11,856	0	0	0	\$0
33	5305	SPEAKER/GUEST HONORARIUM		32,500	39,800	0	0	Speaker honorarium, deposits for keynote speakers, 2 at 15K each	\$30,000
34	5306	AWARDS			(58,860)	0	0	0	\$0
35	5307	SECURITY SERVICES			31,854	0	0	0	\$0
36	5308	SPECIAL TRANSPORTATION			21,941	0	0	0	\$0
37	5402	PRINTING-OUTSIDE	0	376	33,617	0	0	Printing: online-only Call for Participation, first print registration mailer in FY23	\$0
38	5403	BINDING-OUTSIDE				0	0		\$0
39	5404	DESIGN SERVICE-OUTSIDE	14,850	3,388	22,445	0	0	Pittsburgh conference look and feel in FY21 3808 budget (Pittsburgh look will happen by Aug 2021); Pivot proposal to include design work for Call for Participation, Email Headers, Website Sliders, conference swag in supplies line	\$10,000
40	5406	REVIEW SERVICE				0	0		\$0
41	5410	MAIL SERVICE-OUTSIDE	0		1,302	0	0	Mail service outside	\$800
42	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE		10,225	16,465	0	0	Headshot Studio Deposit	\$10,000
43	5416	ADVERTISING PRODUCTION COST				0	0		\$0
44	5420	COPYRIGHT FEES		1,095	789	0	0	Copyright Fees	\$0
45	5500	SUPPLIES/OPERATING	1,487	3,936	28,457	0	0	Supplies, swag, buttons, etc.	\$5,000
46	5510	INSURANCE		6,059		0	0	Cancellation insurance	\$7,000
47	5522	TELEPHONE/FAX			35	0	0		\$0
48	5523	POSTAGE/E-MAIL			22,440	0	0		\$250
49	5525	UTILITIES				0	0		\$0
50	5530	DEPRECIATION F/E	121	246	1,168	0	0		\$0
51	5531	DEPRECIATION BUILDING				0	0		\$0
52	5560	ORG SUPPORT/CONTRIBUTION			(10,000)	0	0		\$0
53	5599	MISC EXPENSE	1,750	3,026	6,213	913	1,048	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.	\$5,213
54	5908	IUT/MAINTENANCE				0	0		\$0
55	5909	IUT/DIST CTR		10	(5)	0	0		\$0
56	5910	IUT/REPRO CTR		217	448	0	0		\$0
57	5911	IUT/OVERHEAD	0	(6,072)	573,003	0	0	IUT General overhead	(\$6,360)
58	5998	IUT/ALLOCATIONS				0	0		\$0
59	5600	TAXES/INCOME	(1,200)		0			Unrelated business taxes @ 2% of ad revenue	
60	Expenses		53,579	196,295	2,047,712	31,022	31,732		\$261,783
61									
62	Net		(53,579)	(159,660)	501,952	(31,022)	(31,732)		(\$285,783)

	A	B	C	D	E	F	G	H	I
1	ACRL ACRL 2025 Minneapolis FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4140	ADVERTISING/GROSS	80,320		0	0	45,000		
4	4143	ADVERTISING/ON-LINE				0			
5	4610	COMMISSION/LINE ADV				0			
6	4611	COMMISSION/SALES REP	98,365	0		0	16,000		
7	4612	COMMISSION/ADVERTISING AGENCY	(91,135)			(24,000)	(48,309)		
8	4142	ADVERTISING/CLASSIFIED				0			
9	4200	REGISTRATION FEES	1,432,100	0		0	1,036,329		
10	4210	EXHIBIT SPACE RENTALS	957,420	0	0	0	767,600		
11	4220	MEAL FUNCTIONS				0			
12	4300	GRANTS/CONTRACTS/AWARDS				0			
13	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED				0			
14	4400	DONATIONS/HONORARIA	335,300		0	0	250,000		
15	4429	OVRRD-EXMPT REVENUE/DIVISIONS	2,925			0	1,000		
16	4430	MISCELLANEOUS FEES				0			
17	4490	MISCELLANEOUS REVENUE				0			
18	Revenues		\$2,815,296	\$0	\$0	(\$24,000)	\$2,067,620		\$0
19									
20	5000	SALARIES & WAGES	139,553	28,942	22,097	91,354	156,398	Salaries	\$20,290
21	5001	WAGES/TEMPORARY EMPLOYEES							
22	5002	OVERTIME WAGES				0			
23	5005	ATTRITION FACTOR				0	0		
24	5009	ACCRUED VACATION WAGES				0			
25	5010	EMPLOYEE BENEFITS	42,644	8,682	6,807	28,835	52,139	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$6,871
26	5100	TEMPORARY EMPLOYEES/OUTSIDE	1,719			0	3,000		
27	5110	PROFESSIONAL SERVICES	84,377	75	2,708	15,000	84,700		
28	5120	LEGAL FEES				0			
29	5121	AUDIT/TAX FEES				0			
30	5122	BANK S/C	53,285	1,893	3,902	6,500	52,000		

	A	B	C	D	E	F	G	H	I
1	ACRL ACRL 2025 Minneapolis FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
31	5130	LOBBYING / CONSULTING							
32	5140	EQUIP/FURN REPAIRS				0			
33	5141	MAINTENANCE AGREEMENTS							
34	5150	MESSANGER SERVICE	1,257	0		0	1,200		
35	5151	DUPLICATION/OUTSIDE				0			
36	5210	TRANSPORTATION	12,160	613	398	1,725	19,920	2025 (Minneapolis) site visits as necessary	\$0
37	5212	LODGING & MEALS	4,279	287	103	300	16,200	2025 (Minneapolis) site visits as necessary	\$0
38	5214	ENTERTAINMENT	6,636			0	1,000		
39	5216	BUSINESS MEETINGS				0			
40	5219	UNALLOCATED AMERICAN EXPRESS							
41	5300	FACILITIES RENT	48,185			44,500	47,700		
42	5301	CONFERENCE EQUIPMENT RENTAL	353,826			0	162,000		
43	5302	MEAL FUNCTIONS	360,046			1,000	287,704		
44	5303	EXHIBITS	86,553			0	108,000		
45	5304	SPEAKER/GUEST EXPENSE	8,110	0		0	14,000		
46	5305	SPEAKER/GUEST HONORARIUM	43,000			30,000	43,500		
47	5306	AWARDS	0	0		0			
48	5307	SECURITY SERVICES	17,991			0	45,000		
49	5308	SPECIAL TRANSPORTATION	25,866			0	20,000		
50	5309	AUDIO/VISUAL EQUIPMENT RENTAL & LABOR				0	187,000		
51	5310	COMPUTER RENTAL/INTERNET CONNECTIONS				0			
52	5350	PROGRAM ALLOCATION				0			
53	5400	EDITORIAL/PROOFREADING/OUTSIDE				0			
54	5401	TYPESETTING/COMPOSITION-OUTSD				0			
55	5402	PRINTING-OUTSIDE	32,681			9,000	24,300		
56	5403	BINDING-OUTSIDE				0			
57	5404	DESIGN SERVICE-OUTSIDE	17,334	0	9,075	15,000	19,987		
58	5406	REVIEW SERVICE				0			
59	5410	MAIL SERVICE-OUTSIDE	2,096			800	1,800		
60	5411	ADVERTISING/SPACE				0			
61	5412	ADVERTISING/DIRECT				0			
62	5413	MAIL LIST RENTAL				0			
63	5414	SUPPLIES/PRODUCTION				0			
64	5415	PRE-PRESS/PHOTOGRAPHIC SERVICE	26,066			11,000	14,000		
65	5416	ADVERTISING PRODUCTION COST				0			
66	5420	COPYRIGHT FEES	744			1,200	825		
67	5500	SUPPLIES/OPERATING	25,981	22		7,500	35,200		

	A	B	C	D	E	F	G	H	I
1	ACRL ACRL 2025 Minneapolis FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
68	5501	EQUIPMENT & SOFTWARE/MINOR				0			
69	5502	REFERENCE MATERIAL/PERIODICALS				0			
70	5510	INSURANCE				7,000			
71	5520	EQUIPMENT RENTAL/LEASE				0			
72	5521	SPACE RENT				0			
73	5522	TELEPHONE/FAX	305			0	525		
74	5523	POSTAGE/E-MAIL	30,841			2,000	16,000		
75	5525	UTILITIES	32,907			0	30,000		
76	5530	DEPRECIATION F/E	605	97	151	0			
77	5560	ORG SUPPORT/CONTRIBUTION				0	(58,950)		
			8,840	1,190	801	4,383	8,346	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.	\$1,162
78	5599	MISC EXPENSE							
79	5909	IUT/DIST CTR	87			0			
80	5910	IUT/REPRO CTR	595			0	500		
81	5999	IUT/MISC	(10,000)			0			
82	5911	IUT/OVERHEAD	653,947	0		(6,360)	481,404	IUT General overhead	\$0
83	5998	IUT/ALLOCATIONS				0	0		\$0
84	5600	TAXES/INCOME	0				900		
85	Expenses		\$2,112,515	\$41,801	\$46,042	\$270,736	\$1,876,298	\$0	\$28,323
86									
87	Net		\$702,780	(\$41,801)	(\$46,042)	(\$294,736)	\$191,322	\$0	(\$28,323)

	A	B	C	D	E	F	G	H	I
1	ACRL IIL Immersion National FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4200	REGISTRATION FEES	142,705	196,635	172,155	154,644	154,644	IMMERSSION Location Loyola University Chicago - Registration fees: 75 members @ \$1,995; 10 non-members @ \$2,095. Total: \$170,575. Based on 85 attendees, recognizing 100% of revenue. Scholarships shown as a contra-expense in 5306.	\$170,575
4	4429	OVRLD-EXMPT REVENUE/DIVISIONS	22,598	35,413	49,910	30,070	30,070	Revenue for IMMERSSION dorm lodging: 85 participants @ \$500	\$30,070
5	4430	MISCELLANEOUS FEES				0	0		\$0
6	4490	MISCELLANEOUS REVENUE				0	0		\$0
7	Revenues		\$165,303	\$232,048	\$222,065	\$184,714	\$184,714		\$200,645
8									
9	5000	SALARIES & WAGES	9,751	20,621	15,799	16,474	16,474	Salaries calculated at % listed in salary matrix.	\$18,734
10	5001	WAGES/TEMPORARY EMPLOYEES							
11	5002	OVERTIME WAGES				0	0		\$0
12	5005	ATTRITION FACTOR				0	0		\$0
13	5009	ACCRUED VACATION WAGES				0	0		\$0
14	5010	EMPLOYEE BENEFITS	2,980	6,186	4,867	5,492	5,492	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$6,344
15	5110	PROFESSIONAL SERVICES	4,000		3,057	0	0	Registration instead of competitive application process, eShow application system not needed	\$0
16	5120	LEGAL FEES				0	0		\$0
17	5121	AUDIT/TAX FEES				0	0		\$0
18	5122	BANK S/C	4,643	7,167	6,478	5,172	5,172	Bank Charges on credit cards.	\$5,117
19	5130	LOBBYING / CONSULTING							
20	5140	EQUIP/FURN REPAIRS				0	0		\$0
21	5141	MAINTENANCE AGREEMENTS							
22	5150	MESSANGER SERVICE	185	238	55	350	350	Messenger service	\$350
23	5151	DUPLICATION/OUTSIDE				0	0		\$0
24	5210	TRANSPORTATION	13,020	895	1,411	525	525	Travel-out-of-town: vicinity travel @ \$150	\$525
25	5212	LODGING & MEALS	38,059	79,546	69,388	46,075	46,075	IMMERSSION 89 registrants: 5 nights lodging @ \$500 per person x 85 <This fee is covered by 4429 overhead exempt revenue>; Meals = \$140 per person @ dorm meals (B, L, D) x 91 = \$12,740	\$46,075
26	5214	ENTERTAINMENT			4,730	5,500	5,500	Entertainment: Thursday night happy hour	\$5,500
27	5300	FACILITIES RENT	14,939	8,115	17,700	6,240	6,240	Facilities rental at Loyola, plenary @ \$2,700 per day plus \$25 per classroom per day (8*\$110*5)	\$6,240
28	5301	CONFERENCE EQUIPMENT RENTAL	657		4,175	2,520	2,520	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)	\$2,520

	A	B	C	D	E	F	G	H	I
1	ACRL IIL Immersion National FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
29	5302	MEAL FUNCTIONS	16,985	(294)	15,043	17,888	17,888	Five Morning and four afternoon breaks: 91 people x 9 breaks @ \$15 = \$12,285 (includes \$750 cushion for additional coffee or bar drinks); Welcome dinner @ \$38 per person x 91 = \$3,458	\$17,888
30	5303	EXHIBITS				0	0		\$0
31	5304	SPEAKER/GUEST EXPENSE	7,581	7,157	10,220	8,900	8,900	Faculty expenses	\$8,900
32	5305	SPEAKER/GUEST HONORARIUM	21,000	34,250	21,250	24,750	24,750	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	\$24,750
33	5306	AWARDS	(12,000)	2,898	(11,970)	(12,000)	(12,000)	Contra-expense for Immersion scholarship awards	(\$12,000)
34	5402	PRINTING-OUTSIDE	257	4,426	2,738	5,000	5,000	Printing, notebook production	\$5,000
35	5420	COPYRIGHT FEES		1,687	499	1,000	1,000	Copyright fees	\$1,000
36	5031	STAFF DEVELOPMENT		415		0	0		\$0
37	5500	SUPPLIES/OPERATING	981	5,630	436	2,700	2,700	Closing plenary materials/other supplies @ \$1500	\$2,700
38	5525	UTILITIES				0	0		\$0
39	5530	DEPRECIATION F/E	42	69	108	0	0		\$0
40	5541	COLLECTION EXPENSE							
41	5543	BAD DEBT EXPENSE	147	147	147	147	147	Bad Debt	\$147
42	5599	MISC EXPENSE	609	848	573	879	879	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.	\$1,073
43	5909	IUT/DIST CTR				0	0	IUT-Distribution	\$0
44	5910	IUT/REPRO CTR				50	50	IUT-Reprographics	\$50
45	5940	IUT/REGISTRATION PROCESSING	664	(625)		742	742	Registration processing	\$742
46	5941	IUT/CHOICE				0	0		\$0
47	5942	IUT/ADVERTISING				0	0		\$0
48	5999	IUT/MISC		(8,475)		0	0		\$0
49	5911	IUT/OVERHEAD	37,674	51,912	45,621	40,981	40,981	IUT General overhead at ALA rate	\$53,171
50	5998	IUT/ALLOCATIONS				0	0		\$0
51	5600	TAXES/INCOME							
52	Expenses		\$162,173	\$222,813	\$212,324		\$179,385		\$194,826
53									
54	Net		\$3,130	\$9,235	\$9,741		\$5,329		\$5,819

	A	B	C	D	E	F	G	H	I
1	ACRL Friends of ACRL FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4430	MISCELLANEOUS FEES				0	0	All revenues show in restricted account, 48-403-xxxx-3831	\$0
4		Revenues	\$0	\$0	\$0	\$0	\$0		\$0
5									
6	5000	SALARIES & WAGES	33,988	35,633	88,013	40,550	78,215	Salaries calculated at % listed in salary matrix	\$32,717
7	5001	WAGES/TEMPORARY EMPLOYEES							
8	5002	OVERTIME WAGES				0			
9	5005	ATTRITION FACTOR				0	0		\$0
10	5009	ACCRUED VACATION WAGES				0	0		\$0
11	5010	EMPLOYEE BENEFITS	10,384	10,689	27,113	12,799	26,075	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$11,080
12	5014	ANNUITY/EMPLOYER CONTRIBUTION							
13	5122	BANK S/C	582	637	752	593	711	Credit card fees calculated at 2.9% of credit card donations, credit card donations are 70% of total donations, which are budgeted at \$25,000	\$1,750
14	5350	PROGRAM ALLOCATION	12,312	16,273	9,242	3,700	9,250	Program development: \$300 for pins, ribbons, other donor recognition	\$300
15	5412	ADVERTISING/DIRECT				0	0		\$0
16	5500	SUPPLIES/OPERATING	168			0	0		\$0
17	5523	POSTAGE/E-MAIL			536	0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Friends of ACRL FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
18	5525	UTILITIES				0	0		\$0
19	5530	DEPRECIATION F/E	147	119	600	0	0		\$0
20	5531	DEPRECIATION BUILDING				0	0		\$0
21	5532	AMORT.- EQUIP N-S INTANGIBLE ASSETS				0	0		\$0
22	5533	DO NOT USE N/S Intangible Assets							
23	5560	ORG SUPPORT/CONTRIBUTION				0	0		\$0
24	5599	MISC EXPENSE	2,124	1,466	3,190	1,799	4,174	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.	\$1,874
25	5800	IMPAIRMENT / GW INTANGIBLE ASSETS							
26	5909	IUT/DIST CTR	540	522	372	521	372	IUT-Distribution	\$0
27	5910	IUT/REPRO CTR		19	182	0	190	IUT-Reprographics	\$0
28	5999	IUT/MISC				0	0		\$0
29	5911	IUT/OVERHEAD				0	0		\$0
30	5998	IUT/ALLOCATIONS				0	0		\$0
31	5600	TAXES/INCOME							
32	Expenses		\$60,245	\$65,357	\$129,998	\$59,962	\$118,987		\$47,721
33									
34	Net		(\$60,245)	(\$65,357)	(\$129,998)	(\$59,962)	(\$118,987)		(\$47,721)

	A	B	C	D	E	F	G	H	I
1	ACRL Section Special Events FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4301	GRANTS AWARDS - TEMPORARILY RESTRICTED				0	0		\$0
4	4400	DONATIONS/HONORARIA	16,400	26,900	31,675	12,000	12,000	Donations for special events budgeted at typical rates.	\$12,000
5	4429	OVHRD-EXMPT REVENUE/DIVISIONS	5,329	4,382	3,212	3,125	3,125	Participant Fees: \$25 @ 125 (based on average registrations collected for special events hosted by ESS, DOLS, STS, CLS and CJCLS).	\$3,125

	A	B	C	D	E	F	G	H	I
1	ACRL Section Special Events FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
6	4430	MISCELLANEOUS FEES				0	0		\$0
7	4490	MISCELLANEOUS REVENUE				0	0		\$0
8		Revenues	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125		\$15,125
9									
10	5000	SALARIES & WAGES	9,413	6,029	5,481		4,871	Salaries calculated as percentage of total as listed in salary matrix	\$5,721
11	5001	WAGES/TEMPORARY EMPLOYEES							
12	5002	OVERTIME WAGES							
13	5005	ATTRITION FACTOR				0	0		\$0
14	5009	ACCRUED VACATION WAGES				0	0		\$0
15	5010	EMPLOYEE BENEFITS	2,877	1,809	1,688	0	1,624	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$1,937
16	5122	BANK S/C	90	265	288	0	0		\$0
17	5150	MESSENGER SERVICE				200	200	Messenger service	\$200
18	5350	PROGRAM ALLOCATION	19,282	28,141	33,157	14,000	14,000	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
19	5530	DEPRECIATION F/E	41	20	37	0	0		\$0
20	5599	MISC EXPENSE	588	248	199	298	260	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.	\$328
21	5909	IUT/DIST CTR	15	1		0	0		\$0
22	5911	IUT/OVERHEAD				0	0		\$0
23	5998	IUT/ALLOCATIONS				0	0		\$0
24	5600	TAXES/INCOME							
25		Expenses	\$32,306	\$36,513	\$40,849	\$14,498	\$20,955	\$0	\$22,186
26									
27		Net	(\$10,576)	(\$5,231)	(\$5,962)	\$627	(\$5,830)	\$0	(\$7,061)

	A	B	C	D	E	F	G	H	I
1	ACRL Immersion Licensing FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4430	MISCELLANEOUS FEES				22,500	25,000	License fee for Regional Immersion Program. Location TBD. (Note: faculty travel expenses are over and above license fee)	\$25,000
4	4490	MISCELLANEOUS REVENUE				0	0	Three day program with three faculty	\$0
5	Revenues		\$0	\$0	\$0	\$22,500	\$25,000		\$25,000
6									
7	5000	SALARIES & WAGES					0	Salaries calculated at % of total ACRL per time study	\$3,497
8	5001	WAGES/TEMPORARY EMPLOYEES							
9	5002	OVERTIME WAGES							
10	5005	ATTRITION FACTOR				0	0		\$0
11	5009	ACCRUED VACATION WAGES				0	0		\$0
12	5010	EMPLOYEE BENEFITS				0	0	Benefits	\$1,184
13	5122	BANK S/C				0	0	Bank Charges on credit cards.	\$0
14	5150	MESSENGER SERVICE				500	250	Messenger service, shipping materials (standards, certificates, boxes of "stuff") to regional site.	\$250
15	5151	DUPLICATION/OUTSIDE				0			
16	5210	TRANSPORTATION	848			0	0	Travel out of town (not needed, regional host)	\$0
17	5212	LODGING & MEALS				0	0	Lodging and meals -- assuming local attendees so lodging and meals (other than morning and afternoon refreshment breaks) would be on own	\$0
18	5300	FACILITIES RENT				0	0	Facility rental: adequate meeting space for 50+ attendees (?) in eight rounds of 5 people each provided on a complimentary basis by host institution	\$0
19	5301	CONFERENCE EQUIPMENT RENTAL				0	0	Equipment rental: data projector, screen, flipcharts, power cords provided on a complimentary basis by host institution	\$0
20	5302	MEAL FUNCTIONS				0	0	Meal functions: morning and afternoon refreshment breaks provided by regional host.	\$0
21	5303	EXHIBITS				0	0		\$0

	A	B	C	D	E	F	G	H	I
1	ACRL Immersion Licensing FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
22	5304	SPEAKER/GUEST EXPENSE	0			0	0	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
23	5305	SPEAKER/GUEST HONORARIUM			3,750	8,400	8,400	Honorarium for faculty @ \$850 per day x 3 days = \$2,550 per faculty x 3 faculty, plus \$750 for lead faculty	\$8,400
24	5402	PRINTING-OUTSIDE				1,340	1,340	Notebook printing @ approx. \$15 per notebook x 56 participants plus faculty and file copies. \$500 misc. printing cushion.	\$1,340
25	5420	COPYRIGHT FEES				200	175	Copyright fees: Immersion notebook readings (Copyright Clearance Center)	\$175
26	5500	SUPPLIES/OPERATING				2,100	1,500	56 binders/dividers @ \$1,000; Misc supplies (swag) @ \$500.	\$1,500
27	5522	TELEPHONE/FAX				0	0	Telephone (for dial in access at presentation)	\$0
28	5523	POSTAGE/E-MAIL				0	0	Invitation to Apply, e-mail registration packet and brochure	\$0
29	5543	BAD DEBT EXPENSE				0	0	Bad Debt	\$0
30	5599	MISC EXPENSE				34	0	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.	\$200
31	5910	IUT/REPRO CTR				25	25	IUT-Reprographics	\$25
32	5911	IUT/OVERHEAD				2,981	3,313	License overhead @ 50% of ALA overhead rate as provided by ALA Planning and Budgeting	\$3,313
33	5998	IUT/ALLOCATIONS				0	0		\$0
34	5600	TAXES/INCOME							
35	Expenses		848	0	3,750	15,580	15,003		\$19,884
36									
37	Net		(848)	0	(3,750)	6,920	9,997		\$5,116

	A	B	C	D	E	F	G	H	I
1	ACRL Annual Conf. Programs FY2022								
2	<u>Line</u>	<u>Line Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Notes</u>	<u>2022 Budget</u>
3	4400	DONATIONS/HONORARIA	16,300	15,800	14,000	16,000	16,000	Donations for Annual Conference programs and poster sessions/receptions budgeted at more typical donation rate.	\$14,000
4		Revenues	\$16,300	\$15,800	\$14,000	\$16,000	\$16,000		\$14,000
5									
6	5000	SALARIES & WAGES	16,001	11,456	15,604	10,137	13,867	Salaries @ % listed in the salary matrix	\$9,842
7	5001	WAGES/TEMPORARY EMPLOYEES							
8	5002	OVERTIME WAGES				0			
9	5005	ATTRITION FACTOR				0	0		\$0
10	5009	ACCRUED VACATION WAGES				0	0		\$0
11	5010	EMPLOYEE BENEFITS	4,890	3,437	4,807	3,200	4,623	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting	\$3,333
12	5122	BANK S/C	14	29		0	0		\$0
13	5302	MEAL FUNCTIONS	4,984	11,516	9,734	14,000	14,000	Catering at programs and poster sessions/receptions (offset by donations)	\$10,000
14	5350	PROGRAM ALLOCATION	16,956	8,065	10,278	27,700	13,850	ACRL Board allocation of \$7,150 for program speakers, photocopying, posterboards, \$200 flyer for President's program with award winners on back side, \$6500 for ACRL President's Program.	\$13,850
15	5402	PRINTING-OUTSIDE				2,000	2,000	Share of this project's printing costs for Annual Conference Programs and meetings C&RL News insert	\$0
16	5530	DEPRECIATION F/E	69	38	106	0	0		\$0
17	5599	MISC EXPENSE	1,000	471	566	513	740	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.	\$564
18	5909	IUT/DIST CTR	6			0	0		\$0
19	5910	IUT/REPRO CTR			28	0	0		\$0
20	5600	TAXES/INCOME							
21		Expenses	\$43,920	\$35,012	\$41,123	\$57,550	\$49,080		\$37,589
22									
23		Net	(\$27,620)	(\$19,212)	(\$27,123)	(\$41,550)	(\$33,080)		(\$23,589)

	A	B	C	D	E	F	G	H	I
1	ACRL Scholarships FY2022								
2	Line	Line Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Notes	2022 Budget
3	4490	MISCELLANEOUS REVENUE				0	0		\$0
4		Revenues	\$0	\$0	\$0	\$0	\$0		\$0
5									
6	5000	SALARIES & WAGES					0		\$0
7	5001	WAGES/TEMPORARY EMPLOYEES							
8	5002	OVERTIME WAGES							
9	5005	ATTRITION FACTOR				0	0		\$0
10	5009	ACCRUED VACATION WAGES				0	0		\$0
11	5010	EMPLOYEE BENEFITS				0	0		\$0
12	5306	AWARDS	81,270	28,295	82,580	43,000	101,999	ACRL Immersion Program; \$10,000. RBMS Conference @ \$13,000 (funded by conference revenue profit share from prior year, avg. of past 3 years 50% profit); ALA Spectrum Scholars ACRL support for 2 scholars: \$14,000. Budgeted from ACRL's net asset balance.	\$37,000
13	5940	IUT/REGISTRATION PROCESSING		4,075		0	0		\$0
14	5999	IUT/MISC		8,475		0	0		\$0
15	5911	IUT/OVERHEAD				0	0		\$0
16	5998	IUT/ALLOCATIONS				0	0		\$0
17	5600	TAXES/INCOME							
18		Expenses	\$81,270	\$40,845	\$82,580	\$43,000	\$101,999		\$37,000
19									
20		Net	(81,270)	(40,845)	(82,580)	(43,000)	(101,999)		(\$37,000)

Executive Summary

	A	B	C	D
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				FY22 Budget
7	Line#	Line Item Description	Explanation	\$ 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	see 3831 operating	
12	5010	Employee Benefits		
13	5122	Bank Service Fees		
14	5350	Program Allocation		
15	5523	Postage & E-Mail/O/S		
16	5599	Misc. Expense		
17	5902	IUT-ITTS		
18	5905	IUT-Telephone		
19	5909	IUT-Dist. Center		
20	5910	IUT-Repro.		
21			Total Expenses	\$0
22			Net	\$30,640

Executive Summary

	A	B	C	D
1		Unit No.:	403	
2		Unit Name:	Association of College and Research	
3		Project No.:	3651	
4		Project Name:	Oberly Unrestricted	
5				
6				FY22 Budget
7	Line#	Line Item Description	Explanation	\$ Amount
8	4600	Assets Released From Restriction		498.00
9	4420	Interest/Dividends		972.00
10			Total Revenues	1,470.00
11	5122	Bank Service Fees	Bank fees	198.00
	5306	Awards	AWARD GIVEN IN ODD YEARS - NO AWARD FOR FY22	0.00
12			Normal allocation: Award of \$300	
13	5999	IUT-Misc.		
14			Total Expenses	498.00
15			Net	972.00

Executive Summary

	A	B	C	D
1		Unit No.:	403	
2		Unit Name:	Association of College and Research	
3		Project No.:	3651	
4		Project Name:	Oberly Temp Restd	
5				
6				FY22 Budget
7	Line#	Line Item Description	Explanation	\$ Amount
8	4600	Assets Released From Restriction		(\$498)
9	4420	Interest/Dividends		\$50
10			Total Revenues	(\$448)
11				
12	5999	IUT-Misc.		
13			Total Expenses	\$0
14			Net	(\$448)

Executive Summary

	A	B	C	D
1		Unit No.:	403	
2		Unit Name:	Association of College and Research	
3		Project No.:	3653	
4		Project Name:	LEAB/RBMS Unrestricted	
5				
6				FY22 Budget
7	Line#	Line Item Description	Explanation	\$ Amount
8	4600	Assets Released From Restriction		0
9	4400	Donations/Honoraria		0
10	4420	Interest/Dividends		1,200
11			Total Revenues	1,200
12	5122	Bank Service Fees		250
13	5350	Program Allocation		0
14	5402	Printing-O/S		300
15	5404	Design Service-O/S		0
16	5523	Postage & E-Mail/O/S		150
17	5999	IUT-Misc.		
18	5999	IUT-Misc.		
19			Total Expenses	700
20			Net	500

Executive Summary

	A	B	C	D	E
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3653		
4		Project Name:	LEAB/RBMS Temp Restd		
5					
6					FY22 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4600	Assets Released From Restriction			(\$700.00)
9	4420	Interest/Dividends			\$400.00
10	4423	L-T Invest. Gain/Loss-Unrealized			
11			Total Revenues		(\$300.00)
12					
13					
14					
15					
16					
17					
18			Total Expenses		\$0.00
19			Net		(\$300.00)

Executive Summary

	A	B	C	D
1		Unit No.:	403	
2		Unit Name:	Association of College and Research	
3		Project No.:	3655	
4		Project Name:	Atkinson Unrestricted	
5				
6				FY22 Budget
7	Line#	Line Item Description	Explanation	\$ Amount
8	4420	Interest/Dividends		\$5,000
9			Total Revenues	\$5,000
10	5122	Bank Service Fees	Bank fees	\$1,000
11	5306	Awards	AWARD PROGRAM PAUSED FOR FY22 - NO DIRECT AWARD EXPENSES Normal expenses: Award @\$3000; plaque \$400 (shared with Core).	\$0
12	5402	Printing-O/S		\$0
13	5523	Postage & E-Mail/O/S		\$0
14	5909	IUT-Dist. Center		\$0
15	5910	IUT-Repro.		
16				
17			Total Expenses	\$1,000
18			Net	\$4,000

Executive Summary

	A	B	C	D
1		Unit No.:	403	
2		Unit Name:	Association of College and Research	
3		Project No.:	3657	
4		Project Name:	ACRL LTI Unrestricted	
5				
6				FY22 Budget
7	Line#	Line Item Description	Explanation	\$ Amount
8	4420	Interest/Dividends		124,357
9			Total Revenues	124,357
10	5122	Bank Service Fees	Bank fees	18,900
11	5560	Organization Support/Contrib.	Transfer to 3200 to fund strategic initiatives	105,108
12				
13			Total Expenses	124,008
14			Net	349

Choice FY22 Budget Reconciliation Memo

To: ACRL Budget and Finance Committee

From: Mark Cummings, Choice Editor and Publisher

Date: 12 August 2021

As additional information concerning Choice financial performance has come our way since preparing the Choice FY22 budget for presentation on 28 June (Version 1), we have made small modifications to anticipated revenues and expenses for the coming year. The enclosed spreadsheet contains the entire revised FY22 budget (Version 2), but for the sake of simplicity, the changes made since June are detailed below.

REVENUE

Revenue improvement of \$9,515 reflects the continuing shift of our operations away from income from reviews and toward advertising and sponsored content.

ITEM	VERSION 1	VERSION 2	VAR
Choice magazine subscriptions	306,739	263,500	(43,239)
Reviews on Cards subscriptions	60,955	55,250	(5,705)
Choice Reviews subscriptions	543,124	529,000	(14,124)
Total: Subscriptions			(63,068)
Licensing Revenue	477,768	455,210	(22,558)
Webinars (Net to Choice)	170,468	213,084	42,616
Choice Reviews banner ads	28,650	33,425	4,775
eblasts	95,500	133,700	38,200
newsletters	47,750	57,300	9,550
Total: Ads and Spons. Content			95,141
TOTAL REVENUE CHANGE			9,515

EXPENSES

Expense improvement of \$3,369 is the result of cutting travel spending by \$4,630 and an increase of \$1,261 in overhead costs owing to the revenue increases described above.

SUMMING UP

With no further furloughs planned at this time, the “benefits” of this tactic have been exhausted, and we find ourselves in the familiar position of attempting to realign operations with a changing library environment.

FY22B	Version 1	Version 2	Var
TOTAL REVENUES	2,236,929	2,246,444	9,516
TOTAL EXPENSES	2,460,992	2,457,623	(3,369)
NET REVENUES	(224,064)	(211,179)	12,885

404 FY22 CHOICE Budget at a Glance

8/10/2021

	FY22B	FY21F	FY20	FY19	FY18	FY17	FY16	FY15	FY14	FY13
TOTAL REVENUES	2,246,444	2,385,142	2,485,765	2,520,864	2,813,284	2,940,493	2,892,975	3,017,390	3,030,957	2,926,519
TOTAL EXPENSES	2,457,623	2,344,387	2,425,753	2,698,854	2,945,285	3,055,258	3,129,365	3,150,448	3,063,120	3,171,398
NET REVENUES	(211,179)	40,754	60,012	(177,990)	(132,001)	(114,765)	(236,390)	(133,058)	(32,163)	(244,879)

REVENUE

SUBSCRIPTIONS

3900	4110 Choice magazine	263,500	338,692	413,039	387,925	429,171	445,608	519,261	546,882	583,075	615,318
3901	4110 Reviews on Cards	55,250	62,986	74,101	92,677	100,070	116,186	141,372	148,602	163,521	172,443
	Subtotal: Choice Print	318,750	401,678	487,140	480,602	529,241	561,794	660,633	695,484	746,596	787,761
3913	4110 Choice Reviews	529,000	560,462	622,735	651,630	678,076	684,248	652,009	679,982	633,347	611,952
	Subtotal: All Choice	847,750	962,139	1,109,875	1,132,232	1,207,317	1,246,042	1,312,642	1,375,466	1,379,943	1,399,713
3905	4110 Resources for College Libraries	130,000	125,000	122,282	132,798	138,545	147,579	145,365	195,935	217,738	110,291
3918	4110 ccAdvisor (Choice)	33,000	30,000	26,577	41,100	32,130	0	0	0	0	0
4110	TOTAL SUBSCRIPTIONS	1,010,750	1,117,139	1,258,734	1,306,130	1,377,992	1,393,621	1,458,007	1,571,401	1,597,681	1,510,004

ADVERTISING & SPONSORED CONTENT

	4140 Choice magazine	150,000	150,000	230,789	266,090	352,534	439,984	437,178	441,333	453,263	534,200
3907	4611 Commissions and agency fees	(6,750)	(6,750)	(10,179)	(7,804)	(10,856)	(17,239)	(23,274)	(30,771)	(86,332)	(101,373)
	Choice magazine net	143,250	143,250	220,610	258,286	341,678	422,745	413,904	410,562	366,931	432,827
	4143 Choice Reviews gross	35,000	41,000	60,025	146,775	183,340	196,813	163,787	183,734	163,380	123,415
3913	4610 Commissions	(1,575)	(1,845)	(1,556)	(5,407)	(5,601)	(7,743)	(\$8,589)	(9,572)	(10,137)	(7,193)
	Choice Reviews net	33,425	39,155	58,469	141,368	177,739	189,070	155,198	174,162	153,243	116,222
	4140 Content marketing: White Papers	60,000	48,000	25,000	51,100	40,000	0	0	0	0	0
	4143 Content marketing: Podcasts	35,000	36,550	17,495		15,500	0	0	0	0	0
	4143 Content marketing: eBlasts	140,000	153,000	121,216	see 3913	see 3913	see 3913	see 3913	see 3913	see 3913	see 3913
3914	4143 Content marketing: Newsletters and Other	60,000	82,000	51,950	see 3913	see 3913	see 3913	see 3913	see 3913	see 3913	see 3913
	4610 Digital commissions	(10,575)	(12,220)	0	0	0	0	0	0	0	0
	4611 Print commissions	(2,700)	(2,160)	(11,464)	(2,705)	(4,028)	0	0	0	0	0
	Choice content marketing net	281,725	305,170	204,196	48,395	51,472	0	0	0	0	0

3918	4143 ccAdvisor gross (Choice)	5,000	2,000	6,630	12,826	12,323	0	0	0	0	0
	4610 Commissions	(225)	(90)	(212)	(647)	(506)	0	0	0	0	0
	ccAdvisor net	4,775	1,910	6,418	12,179	11,817	0	0	0	0	0
3919	4143 Choice360	35,000									
	4610 Commissions	(1,575)									
	Choice360 Net	33,425							0	0	
4140 Print Advertising Gross		210,000	198,000	273,284	317,190	392,534	439,984	437,178	441,333	453,263	534,200
4143 Digital Advertising Gross		310,000	314,550	239,820	159,601	219,727	214,505	163,787	183,734	163,380	123,415
Subtotal x webinars		520,000	512,550	513,104	476,791	612,261	654,489	600,965	625,067	616,643	657,615
4611 Sales Commission: Print		(19,491)	(20,593)	(32,031)	(17,011)	(19,138)	(24,598)	(29,247)	(30,771)	(86,332)	(101,373)
4610 Sales Commission: Digital		(13,950)	(14,155)	(1,768)	(6,054)	(6,208)	(8,978)	(8,589)	(9,572)	(10,137)	(7,193)
Subtotal Commissions		(33,441)	(34,748)	(33,799)	(23,065)	(25,346)	(34,613)	(37,836)	(40,343)	(96,469)	(108,566)
Total Advertising x Webinars		486,559	477,802	479,305	453,785	586,915	619,876	563,129	584,724	520,174	549,049
3909	4105 Webinars gross (Choice)	223,125	259,633	191,195	145,325	106,675	105,600	91,300	77,750	18,325	7,000
	4611 Webinar commissions	(10,041)	(11,683)	(10,388)	(6,443)	(4,254)	(7,359)	(5,973)	0	0	0
	Webinars net	213,084	247,949	180,807	138,882	102,421	98,241	85,327	77,750	18,325	7,000
TOTAL ADVERTISING & SPONSORED CONTENT		709,684	737,434	670,500	599,110	693,590	725,476	654,429	662,474	538,499	556,049

ROYALTIES

3900	4421 Choice (CCC, reprints, etc.)	1,300	1,300	680	1,370	931	6,189	1,318	271	1,438	2,695
3902	4421 Choice reviews	455,210	480,268	486,539	513,321	514,160	561,853	500,089	492,013	595,464	639,202
3905	4421 Resources for College Libraries	10,000	10,000	18,000	7,000	15,000	78,500	119,964	130,483	162,000	108,840
TOTAL ROYALTIES		466,510	491,568	505,219	521,691	530,091	646,542	621,371	622,767	758,902	750,737

MISCELLANEOUS SALES

3900	4109 Misc. Sales	2,500	2,000	2,589	158	1,847	5,638	7,102	6,659	5,604	5,512
3905	4109 RCL Reimbursement			0	0	79,713	82,090	70,962	80,000	90,296	69,704
3913	4109 EBSCO affiliate fee	12,000	12,000	12,000	12,000	12,000	0	0	0	0	0
TOTAL MISC SALES		14,500	14,000	14,589	12,158	93,560	87,728	78,064	86,659	95,900	75,216

MISCELLANEOUS REVENUE

3900	4490 Remaindered books	45,000	25,000	36,723	81,775	118,051	87,126	81,104	74,089	39,975	34,513
TOTAL MISC REVENUE		45,000	25,000	36,723	81,775	118,051	87,126	81,104	74,089	39,975	34,513
				51,312	93,933	211,611	174,854	159,168	160,748	135,875	109,729
TOTAL REVENUES		2,246,444	2,385,142	2,485,765	2,520,864	2,813,284	2,940,493	2,892,975	3,017,390	3,030,957	2,926,519

EXPENSES

Payroll and Related Expenses	1,633,763	1,511,776	1,508,575	1,665,237	1,618,841	1,586,901	1,380,512	1,388,005	1,412,541	1,286,139
Outside Services	74,281	66,831	86,062	101,658	187,180	322,293	438,545	411,743	383,042	479,230
Travel and Related Expenses	6,700	500	10,271	41,543	38,949	48,575	52,412	48,851	36,133	53,916
Meetings and Conferences	13,000	0	1,250	11,771	13,658	12,495	11,752	11,463	41,857	50,591
Publication-related Expenses	246,975	274,875	274,467	260,373	303,821	308,158	487,107	503,325	434,000	517,838
Operating Expenses	206,359	188,255	244,113	308,930	421,091	394,287	410,142	388,720	382,897	356,092
TOTAL DIRECT EXPENSES	2,181,078	2,042,237	2,124,738	2,389,512	2,583,540	2,672,709	2,780,470	2,752,107	2,690,470	2,743,806
TOTAL INDIRECT EXPENSES	(37,348)	(38,881)	(57,597)	(63,083)	(59,354)	(55,257)	(89,222)	(73,153)	(81,168)	(36,091)
IUT/Overhead	297,654	316,031	329,364	334,014	371,353	388,206	374,640	383,209	367,338	373,131
IUT/Allocations (Liberty Square)	16,240	25,000	29,248	38,411	49,746	55,905	63,477	81,980	86,480	90,552
UBIT	0	0	0	0	0	(6,305)	0	6,305	-	0
TOTAL OVERHEAD	313,894	341,031	358,612	372,425	421,099	437,806	438,117	471,494	453,818	463,683

TOTAL EXPENSES	2,457,623	2,344,387	2,425,753	2,698,854	2,945,285	3,055,258	3,129,365	3,150,448	3,063,120	3,171,398
-----------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

FY22B

		REVIEW LICENSING	RCL	ADV SALES CHOICE	ADV SALES ACRL	WEBINARS	MARKETING & PUBLICITY	CHOICE REVIEWS	CONTENT MARKETING	CHOICE BUILDING	CC ADVISOR	C360	LTI	
DESCRIPTION	#	3902	3905	3907	3908	3909	3910	3913	3914	3917	3918	3919	3921	TOTAL
Sales/Pamphlets	4101													0
Sales Audiovisual	4102													0
Sales/On-line	4103													0
Sales/Rental-Mail Lists	4104													0
Sales/Webinars, Webcasts. Web CE	4105					223,125								223,125
Sales/ALA Store	4108													0
Sales/Miscellaneous	4109		0					12,000						14,500
Subtotal-Other Sales		0	0	0	0	223,125	0	12,000	0	0	0	0	0	237,625
														0
Subscriptions	4110		130,000					529,000			33,000			1,010,750
Subtotal-Subscriptions		0	130,000	0	0	0	0	529,000	0	0	33,000	0	0	1,010,750
														0
Advertising/Gross	4140			150,000					60,000					210,000
Advertising/Classified	4142													0
Advertising/Online	4143							35,000	235,000		5,000	35,000		310,000
Comm/Online Advertising	4610							(1,575)	(10,575)		(225)	(1,575)		(13,950)
Comm/Sales Rep	4611			(6,750)		(10,041)			(2,700)					(19,491)
Comm/Adv. Agency	4612													0
Subtotal-Advertising		0	0	143,250	0	(10,041)	0	33,425	281,725	0	4,775	33,425	0	486,559
														0
Registration Fees	4200													0
Exhibit Space Rentals	4210													0
Meal Functions	4220													0
Subtotal-Meetings & Conf.		0	0	0	0		0	0		0	0			0
														0
Grants & Awards-Exchange	4300													0
Grants & Awards-Temporary Restricted	4301													0
Subtotal-Grants & Awards		0	0	0	0		0	0		0	0			0
														0
Donations/Honoraria	4400													0
Interest/Dividends	4420													0
Royalties-Exempt	4421	455,210	10,000											466,510
L-T Invest. Gain/Loss-Realized	4422													0
L-T Invest. Gain/Loss-Unrealized	4423													0
Overhd-exempt Rev./Division	4429													0
Royalties-Non-Exempt	4430													0
Misc. Fees/Revenues	4490													45,000
Subtotal-Misc.		455,210	10,000	0	0	0	0	0	0	0	0	0	0	511,510
														0
TOTAL REVENUES		455,210	140,000	143,250	0	213,084	0	574,425	281,725	0	37,775	33,425	0	2,246,444

DESCRIPTION	#	3902	3905	3907	3908	3909	3910	3913	3914	3917	3918	3919	3921	TOTAL
			6%	3%	0%									
Salaries & Wages	5000	0	72,503	35,830	0	0	0	0	0	0	0	0		1,232,641
Temp Employees-In-House	5001		0	0	0	0			0			0		8,580
Overtime/Wages	5002			3,500	0	0		0	0		0	0		3,500
Attrition Factor	5005													0
Accrued Vacation	5009													0
Employee Benefits	5010	0	22,882	11,308	0	0	0	0	0	0	0	0		389,042
Tuition Reimbursement	5015													0
Prof Memberships	5016													0
Payroll & Related Exp.		0	95,385	50,638	0	0	0	0	0	0	0	0	0	1,633,763
														0
Temp Employee/Outside	5100		0					0						0
Professional Services	5110		(51,500)	0		0	0	0	10,000		1,875	27,000		19,075
Legal Fees	5120													0
Audit/Tax Fees	5121													0
Bank Service Fees	5122			0										15,000
Repairs/Maintenance	5140			0						27,930		0		40,206
Messenger Service	5150													0
Duplication/Outside	5151													0
Outside Services		0	(51,500)	0	0	0	0	0	10,000	27,930	1,875	27,000	0	74,281
														0
Transportation	5210		0	315	135		450	0	0		0	0		1,800
Lodging & Meals	5212		0	770	330		1,100	0	0		0	0		4,400
Entertainment	5214													0
Business Meetings	5216		0	350	150				0		0			500
Travel and Related Expenses		0	0	1,435	615	0	1,550	0	0	0	0	0	0	6,700
														0
Facilities Rent	5300						0							0
Conference Equipment Rental	5301						7,000				0			7,000
Meal Functions	5302						0				0			0
Exhibits	5303						6,000				0			6,000
Speaker/Guest Expenses	5304													0
Speaker/Guest Honorarium	5305		0											0
Awards	5306													0
Security Services	5307													0
Special Transportation	5308													0
Audio/Visual Equip Rental & Labor	5309													0
Computer Rental/Internet Connection	5310													0
Program Allocation	5350													0
Meetings & Conferences		0	0	0	0	0	13,000	0	0	0	0	0	0	13,000

DESCRIPTION	#	3902	3905	3907	3908	3909	3910	3913	3914	3917	3918	3919	3921	TOTAL
														0
Editl/Proofreading-O/S	5400	0						0			1,250			6,250
Typesetting/Comptn-O/S	5401													100
Printing-O/S	5402			0	0		600		0		0			106,100
Binding-O/S	5403													0
Design Service-O/S	5404			0	0	0	2,300		0		100	0		2,400
Review Service	5406													0
Mail Service-O/S	5410						500				0			28,300
Advertising/Space	5411						2,000				400			2,400
Advertising/Direct	5412						500				0			500
Mail List Rental	5413						0				0			0
Supplies/Production	5414													8,000
Pre-Press/Photo Services	5415													0
Adv Production Cost	5416													0
Copyright Fees	5420													400
Web Operating Expenses	5430		0				0	35,580			8,010	1,135		49,525
Webinars/Webcasts/Web CE Exp	5431					6,750								6,750
Purchased Inventory	5432													0
Order Processing/Fulfillment	5433										250			36,250
Cost of Sales	5480													0
Inventory Adjustment	5490													0
Inventory Reserve Adjustment	5499													0
Publication Related Expenses		0	0	0	0	6,750	5,900	35,580	0	0	10,010	1,135	0	246,975
														0
Staff Recruitment/Relocation	5030		0											0
Staff Development	5031		0	0	0		0	0						0
Supplies/Operating	5500			0	0	0			0					9,000
Equipment/Software-Minor	5501						7,488		532			0		16,360
Ref Matls/Periodicals	5502		0											16,636
Insurance	5510													0
Equipment Rental/Lease	5520		0											3,288
Space Rent	5521									18,000				18,000
Telephone & Fax/O/S	5522			294	126		0			0	0			9,129
Postage & E-Mail/O/S	5523		0	0	0	0	0			0				44,380
Utilities	5525									17,364				17,364
Depr/Furn & Equipment	5530							31,788			0	0		40,937
Depr/Building	5531													0
Amortization/Equip Lease	5532										57,230			57,230
Royalty Expense	5540					0								0
Bad Debt Expense	5543			0										0
Interest Expense	5544													0
Taxes/Property	5545													0
Promotion	5550						1,150				0			1,150
Organization Support/Contrib.	5560													0
Misc. Expense	5599		0							0	(28,615)			(27,115)
Operating Expenses		0	0	294	126	0	8,638	31,788	532	35,364	28,615	0	0	206,359

DESCRIPTION	#	3902	3905	3907	3908	3909	3910	3913	3914	3917	3918	3919	3921	TOTAL
														0
IUT-Marketing	5900													0
IUT-Prod. Serv./Adm. Fee	5901													0
IUT-ITTS	5902						0							0
IUT-Subscription Processing	5903													0
Transfer to/from Endowment	5904		0										(42,840)	(42,840)
IUT-Telephone	5905													0
IUT-Order Billing	5906			0	0							0		0
IUT-Maint.	5908													0
IUT-Dist. Center	5909													0
IUT-Repro.	5910													0
IUT-Copy Editing/Proofreading	5912													0
IUT-Composition/Alteration	5913													0
IUT-Registration Processing	5940													0
IUT-CHOICE	5941													10,766
IUT-Advertising	5942				(741)	(4,533)	0							(5,274)
IUT-Misc.	5999													0
Total IUTs		0	0	0	(741)	(4,533)	0	0	0	0	0	0	(42,840)	(37,348)
Total Direct Expenses		0	43,885	52,367	0	2,217	29,088	67,368	10,532	63,294	40,500	28,135	(42,840)	2,143,729
Contribution Margin		455,210	96,115	90,884	0	210,868	(29,088)	507,057	271,193	(63,294)	(2,725)	5,290	42,840	102,715
														0
IUT-General Overhead	5911	60,315	18,550	18,981		28,234		76,111	37,329		5,005	4,429		297,654
														0
Total Expenses Excl. Alloc		60,315	62,435	71,347	0	30,450	29,088	143,479	47,861	63,294	45,505	32,564	(42,840)	2,441,383
														0
IUT-Allocations	5998									16,240				16,240
														0
Total Exp. Incl. OH & Alloc.		60,315	62,435	71,347	0	30,450	29,088	143,479	47,861	79,534	45,505	32,564	(42,840)	2,457,623
Net Rev/(Exp) Before Taxes		394,895	77,565	71,903	0	182,634	(29,088)	430,946	233,864	(79,534)	(7,730)	861	42,840	(211,179)
														0
Taxes/Income	5600		0	0		0		0			0	0		0
														0
TOTAL EXPENSES INCLUDING TAXES		60,315	62,435	71,347	0	30,450	29,088	143,479	47,861	79,534	45,505	32,564	(42,840)	2,457,623
Net Rev/(Exp) After Taxes		394,895	77,565	71,903	0	182,634	(29,088)	430,946	233,864	(79,534)	(7,730)	861	42,840	(211,179)
Net Assets at End of Yr		3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	3/8/2021	2,436,880

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

FY22B

		All Choice	% this Project	0000	
5000	Salaries & Wages	\$ 1,247,996	0.00%	\$ 1,124,308	1,124,308

64

5001	Temp Employees In-House		Interns	FY22B \$8,580	
				\$8,580	8,580

65

5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk		\$0	
------	----------------	--	--	-----	--

5010	Employee Benefits		Rate	Benefits	
		Staff	31.50%	\$354,157	
		Temps	15.00%	\$1,287	
				\$355,444	354,852

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

LINE # LINE ITEM DESCRIPTION

70	5016	Prof Memberships	Professional association memberships	\$0	0
----	------	------------------	--------------------------------------	-----	---

Subtotal - Payroll & Related Expense \$1,487,740

		Position	Hours	Avg Rate	FY22B	
					\$0	
74	5100	Temp Employee/Outside			\$0	
		Totals			\$0	0

		Description			FY22B	
		Network & disaster recovery support svcs/Synergy	Network Synergy		\$31,700	
					\$0	
75	5110	Professional Services			\$31,700	31,700

					FY19	FY22B	
78	5122	Bank Service Fees	Bank service fees on CHOICE accounts--ALL PROJECTS go here	2.85%	\$ 12,597	\$15,000	15,000

		Description			FY22B	
		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	
79	5140	Repairs/Maintenance	\$0	\$0	\$ 12,276	12,276

Subtotal - Outside Services 58,976

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

LINE # LINE ITEM DESCRIPTION

		Conference	Events	Staff	Cost	FY22B	
		SPOS	0	0	\$450	\$0	
		Charleston	1	0	\$450	\$0	
		ALA Midwinter	1	0	\$450	\$0	
		ALA Annual	1	1	\$450	\$450	
		ACRL Biannual Conference	0	0	\$450	\$0	
		Other	1	1	\$450	\$450	
85	5210	Transportation	4	2		\$900	900

		Conference	Events	Staff	Cost	FY22B	
		SPOS	0	0	\$1,100	\$0	
		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	0	\$1,100	\$0	
		Other	1	1	\$1,100	\$1,100	
						\$0	
86	5212	Lodging & Meals	4	2		\$2,200	2,200

						FY22B	
						\$0	
	5214	Entertainment				\$0	0

						FY22B	
						\$0	
88	5216	Business Meetings	Includes conference registrations (except 3918)			\$0	0

Subtotal - Travel and Related Expenses \$ 3,100

						FY22B	
		Choice360 is at 3910				\$0	
	5430	Web Operating Expenses				\$ -	0

Subtotal - Publication-Related Expenses \$ -

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

LINE # LINE ITEM DESCRIPTION

		Item	#	Est. Cost	FY22B	
		Recruiting expense/local searches	0	\$1,000	\$0	
		Recruiting expense/national searches	0	\$7,500	\$0	
131	5030	Staff Recruitment/Relocation	Total		\$0	0

132	5031	Staff Development			\$0	0
-----	------	-------------------	--	--	-----	----------

					FY22B	
133	5500	Supplies/Operating	General office supplies, e.g. paper, file folders		\$9,000	9,000

			Seats	Months	Rate	FY22B	
		X-Tags			\$	3,000	
		Freshdesk			\$	1,920	
		Endicia			\$	420	
		Small office equipment & software			\$	3,000	
134	5501	Equipment/Software-Minor			\$	8,340	8,340

		Item	#	Periods	Monthly cost	FY22B	
		Adobe Creative Cloud				\$1,268	
		GoToMyPC annual fee				\$440	
		Microsoft desk access				\$800	
		Water cooler rental	1	12	\$45	\$540	
		Coffee machine rental	1	12	\$40	\$240	
137	5520	Equipment Rental/Lease			\$85	\$3,288	3,288

		Item				FY22B	
		Frontier (analog line)	copier/security			\$2,800	
		Zoom	phone system			\$5,459	
139	5522	Telephone & Fax/O/S	Total			\$8,259	8,259

	LINE #	LINE ITEM DESCRIPTION	Item	FY22B	
			Comcast primary	\$ 15,900	
			Comcast secondary	\$ 1,980	
			FedEx	\$ 1,500	
			Postage mailing books, etc.	\$ 25,000	
140	5523	Postage & E-Mail/O/S	Total	\$44,380	44,380
			FY18 new purchases	Items	Total
					Years
					FY22B
				CEA Item - IT/Network infrastructure	\$2,667
				CEA Item - IT/Workstations, desktop technology	\$1,167
			Prior Years	office equip (from Finance)	
142	5530	Depr/Furn & Equipment		TOTAL	\$3,833
					3,833
				FY22B	
148	5545	Taxes/Property	CHOICE property tax (postage meter/computer leases)	\$0	0
				\$0	
				FY22B	
			ACRL National Conference sponsorship (odd # years)		
150	5560	Organization Support/Contrib.		\$0	0

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

LINE # LINE ITEM DESCRIPTION

151

5599	Misc. Expense	Miscellaneous office expenses	FY22B	
			\$1,500	1,500

Subtotal - Operating Expenses \$ 78,600

5904	Transfer to/from Endowment	Description	FY22B	
		LTI interest transfer		
		RECORDED IN PROJECT 3921, NOT HERE		

168

5941	IUT-CHOICE	ACRL charge for administrative services	FY22B	
		estimate MED 12/17/19 ACRL to Choice	\$10,766	
		Choice to ACRL		
			\$10,766	10,766

5999	IUT-Misc.		FY22B	
			\$0	0

Subtotal - Inter-Unit Transfers \$10,766

188

5600	Taxes/Income	FY15 UBIT set-aside	FY22B	
			\$0	0

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

[illegible]

LINE #	LINE ITEM DESCRIPTION			FY22B
EXPENSES				
				FY22B
5000	Salaries & Wages	All Choice	% this Project	\$3,900
		\$ 1,247,996	0.00%	\$ -
5001	Temp Employees-In-House	Interns		FY22B \$0 0
5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk		FY22B \$0 0
5010	Employee Benefits	Staff	Rate	FY22B
		Temps	31.50%	\$0
			15.00%	\$0
				\$0 -
5016	Prof Memberships	FY14	FY15B	FY22B
		\$ -	\$2,750	\$0 0
			Subtotal - Payroll & Related Expense	\$0
5100	Temp Employee/Outside		Other	FY22B \$0 0
5110	Professional Services			FY22B \$0 0
5140	Repairs/Maintenance	Description		FY22B
		Choice Connect annual support/hosting	AWS--recorded at 3913 and 3918	
			\$ -	
			\$ -	
			\$ -	0
			Subtotal - Outside Services	0

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

LINE #

LINE ITEM DESCRIPTION

- Racial Justice in new project 3919

FY22B

85	5210	Transportation	Billing	Conference	Events	Staff	Cost	FY22B	
								\$0	
				Billed at 0000				\$0	
								\$0	
								\$0	
								\$0	
							\$0	\$0	

86	5212	Lodging & Meals	Billing	Conference	Events	Staff	Cost	FY22B	
								\$0	
				Billed at 0000				\$0	
								\$0	
								\$0	
								\$0	
								\$0	

88	5216	Business Meetings	Event/Location		Events	Avg. Cost	FY22B	
			Meetings with business partners & prospects		0	\$250	\$0	
							\$0	

Subtotal - Travel and Related Expenses

0

107	5400	Editl/Proofreading-O/S	Description				FY22B	
			Copyediting Allocation				\$5,000	
			Total editorial & proofreading				\$5,000	

108	5401	Typesetting/Comptn-O/S	Description				FY22B	
			Walsworth				\$100	

109	5402	Printing-O/S	Description				FY22B	
			Walsworth				\$80,000	

111	5404	Design Service-O/S					\$0	\$0	0
-----	------	--------------------	--	--	--	--	-----	-----	---

LINE #	LINE ITEM DESCRIPTION	Racial Justice in new project 3919					FY22B	
113	5410 Mail Service-O/S	Type of Service				FY22B	21,800	
		Mailing and postage for magazine (12 issues):postal service and Walsworth	\$	20,000				
		Fulfillment mailing services (ESP/USPS)	\$	1,800				
		Total Mailing Expense	\$	21,800				
117	5414 Supplies/Production					FY22B	4,200	
		Layout and printing supplies (stripping)				\$4,200		
118	5415 Pre-Press/Photo Services			FY14	FY15B	FY22B	0	
		Pre-press graphics services (primarily covers)		\$ -	\$0	\$0		
120	5420 Copyright Fees					FY22B	400	
		Copyright Office registration fees				\$600		
120	5430 Web Operating Expenses						FY22B	4,800
				Pubs	Unit	Months	Total	
		ESP All Choice pubs go here except CCA in 3918		3	\$135	12	\$4,800	
				Total		\$4,800		
124	5433 Order Processing/Fulfillment	Vendor/Description				FY22B	36,000	
		ESP/fulfillment expenses: includes Choice, Cards, and Choice Reviews (CCA at 3918)			\$	36,000		
Subtotal - Publication Related Expenses						152,300		
131	5030 Staff Recruitment/Relocation	Item	#		Est. Cost	FY22B	0	
		Recruiting expense/local searches	\$0		\$1,000	\$0		
		Recruiting expense/national searches	\$0		\$7,500	\$0		
		Total				\$0		
132	5031 Staff Development					\$0	0	

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

LINE #

LINE ITEM DESCRIPTION

- Racial Justice in new project 3919

FY22B

			\$	-	
5501	Equipment/Software-Minor			\$0	0

		Item		FY22B	
		OCCL access charges (ALA Library IUT)			
		OCCL publishing services/bib data agreement	\$	15,636	
		EBSCO subscription at ALA			
		Other reference materials	\$	1,000	
135	5502	Ref Matls/Periodicals	\$	16,636	16,636

		Item		FY22B	
		ESP phone charges (all Choice pub go here)		\$450	
139	5522	Telephone & Fax/O/S	Total	\$450	450

		Item		FY22B	
		Choice mailroom: moved to 0000		\$0	
140	5523	Postage & E-Mail/O/S	Total	\$0	0

				FY22B	
		Accrued Prior Year depreciation		\$5,316	
142	5530	Depr/Furn & Equipment	Total	\$5,316	5,316

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

	LINE #	LINE ITEM DESCRIPTION	-	Racial Justice in new project 3919					FY22B
145	5540	Royalty Expense	Fee(s) for outside contributors to the magazine			\$0		0	
148	5545	Taxes/Property	CHOICE property tax (postage meter/computer leases)				FY22B		
						\$0		0	
151	5599	Misc. Expense	Miscellaneous office expenses				FY22B		
						\$0		0	
					Subtotal - Operating Expenses	22,402			
158	5903	IUT-Subscription Processing					FY22B		
						\$ -		0	
					Subtotal - Inter-Unit Transfers	\$0			
178	5911	IUT-General Overhead	FY2019 ALA overhead charges		Rate	FY17 Revenue	FY22B		
			4104 Rental Mail lists		13.25%	\$0	\$0		
			4109 Sales/Misc		13.25%	\$2,500	\$331		
			4110 Subscriptions		13.25%	\$263,500	\$34,914		
			4421 Royalties		13.25%	\$1,300	\$172		
			4490 Misc. Revenue		13.25%	\$45,000	\$5,963		
						\$312,300	\$41,380	41,380	
188	5600	Taxes/Income	FY15 UBIT set-aside		FY14	FY15B	FY22B		
					\$0	\$0	\$0	0	
					Subtotal - Overhead and Taxes	41,380			
					TOTAL PROJECT EXPENSES	\$216,082			
					NET PROJECT REVENUE	\$96,218			

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY22B</u>

TOTAL PROJECT REVENUES	\$55,250
-------------------------------	-----------------

Subtotal - Payroll & Related Expense	0
---	----------

LINE #	LINE ITEM DESCRIPTION	FY22B
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

Subtotal - Outside Services	0
------------------------------------	----------

	FY22B	
	\$26,500	\$25,500

	FY22B	
	\$3,800	3,800

Subtotal - Publication Related Expenses	\$35,300
--	-----------------

Subtotal- Overhead and Taxes	\$7,321
-------------------------------------	----------------

C:\Users\apayne\Downloads\Choice FY22 Budget Worksheet BF Sep 2021 8/25/2021 4:55 PM

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

LINE #LINE ITEM DESCRIPTION

REVENUES

FY22B

Revenues received from license agreements with publishing partners; details below				FY22B
				FY20
B&T: Content Café and Title Source				\$ 38,522 \$ 35,000
				\$ -
EBSCO: OAT				\$ 7,500 \$ 7,500
EBSCO: GOBI				\$ 100,200 \$ 100,000
Emery Pratt				\$ 1,500 \$ 1,000
Gale/Cengage				\$ 27,885 \$ 27,500
Ingram: iPage				\$ 12,750 \$ 12,750
Midwest				\$ 2,800 \$ 2,500
OCLC: OAT				\$ 4,109 \$ 4,000
OCLC: SCS				\$ 25,000 \$ 25,000
ProQuest: Oasis				\$ 27,895 \$ 25,000
ProQuest: Summon				\$ 52,000 \$ 45,000
ProQuest: Ebook Central				\$ 10,000 \$ 10,000
ProQuest: BIP, Syndetics				\$ 210,474 \$ 159,960
52	4421	Royalties-Exempt	Total	\$ 520,635 \$ 455,210 \$455,210

TOTAL PROJECT REVENUES \$455,210
\$113,803

EXPENSES

LINE #LINE ITEM DESCRIPTION

63	5000	Salaries & Wages	All Choice % this Project \$3,902	
			\$ 1,247,996 0.000%	\$0 \$0

68	5010	Employee Benefits	33% of staff salary #5000 and 15% of #5001 and #5002	FY22B
			31.50%	\$0 \$0

Subtotal - Payroll & Related Expense \$0

75	5110	Professional Services	FY22B	
----	------	-----------------------	-------	--

Subtotal - Outside Services

			Description	FY22B
			Copyediting Allocation	\$0
5400	Editl/Proofreading-O/S		Total editorial & proofreading	\$0 0

Subtotal - Publication Related Expenses 0

5911	IUT-General Overhead	Line Item	Revenue \$	Rate	O/H Charge	
		\$4,421 Royalties	\$455,210	13.25%	\$60,315	\$60,315

Subtotal - Overhead and Taxes \$60,315
\$15,079
TOTAL PROJECT EXPENSES \$ 60,315
NET PROJECT REVENUE \$ 394,895

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

LINE # LINE ITEM DESCRIPTION

REVENUES

										FY22B		
4109	Sales/Miscellaneous	Bowker expense reimbursements (per agreement)								FY22B		
										\$0	\$0	
		ProQuest	Units		Price		Gross		Split	FY22B		
		Choice (@50%)	0	\$	850	\$	-	50%	\$	130,000		
										-		
4110	Subscriptions								Total	\$	130,000	130,000
										FY22B		
4421	Royalties-Exempt	Licensing Revenues	Ebook Central license to RCL matches (50% of ProQuest royalty; remaining 50% in 3902)							\$10,000		
										Total		\$10,000
										TOTAL PROJECT REVENUES		\$140,000

LINE #

EXPENSES

EXPENSES				FY16	
5000	Salaries & Wages	All Choice	% this Project	3905	
		\$ 1,247,996.00	0.000%	\$72,503	\$72,503
5001	Temp Employees-In-House	FY22B			
		\$0			0
5010	Employee Benefits	FY22B			
		15.00% \$0			
		31.50% \$22,838			
		\$ 21,481			22,882
5016	Staff memberships in professional associations				\$0
					0
Subtotal - Payroll & Related Expense					\$ 95,385

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

LINE # LINE ITEM DESCRIPTION

74	5100	Temp Employee/Outside	Publishing Assistant	Hours	Avg Rate	FY22B	
				0	\$21.00	\$0	0
	5110	Professional Services	Subject Editor honoraria	73	\$500	36,500	
			Editorial reimbursement			(88,000)	
						(51,500)	(51,500)

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

LINE # LINE ITEM DESCRIPTION

121	5430	Web Operating Expenses	Description	FY14	FY15B	FY22B			
			Iron Mountain/verification of updated RCL software deposit	\$0	\$9,500	\$0			
				\$0	\$9,500	\$0			
Subtotal - Publication Related Expenses \$ -									
131	5030	Staff Recruitment/Relocation		FY14	FY15B	FY22B			
				\$0	\$0	\$0	0		
132	5031	Staff Development				\$0	0		
135	5502	Ref Matls/Periodicals	Print and electronic reference materials	FY14	FY15B	FY22B			
				\$0	\$0	\$0			
137	5520	Equipment Rental/Lease	Leased equipment monthly rental fees	FY14	FY15B	FY22B	0		
				\$0	\$0	\$0			
140	5523	Postage & E-Mail/O/S		FY14	FY15B	FY22B			
				\$211	\$125	\$0			
151	5599	Misc. Expense	Miscellaneous office expense	FY14	FY15B	FY22B			
				\$0	\$50	\$0			
Subtotal - Operating Expenses \$ -									
159	5904	Transfer to/from Endowment	Description	FY14	FY15B	FY22B			
			LTI interest transfer to RCL project	\$0	\$0	\$0			
Subtotal - IUT's \$ -									
178	5911	IUT-General Overhead	FY15 ALA overhead charges	Line	Description	Rate	2015 Revenue	FY22B	
				4109	Sales/Miscellaneous	13.25%	\$0	\$0	
				4110	Subscriptions	13.25%	\$130,000	\$17,225	
				4421	Royalties	13.25%	\$10,000	\$1,325	
					Totals		\$140,000	\$18,550	
188	5600	Taxes/Income		FY13	FY14B	FY22B			
				\$0	\$0	\$0	0		
Subtotal- Overhead and Taxes 18,550									
TOTAL PROJECT EXPENSES \$ 62,435									
NET PROJECT REVENUE \$ 77,565									

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

										FY22B	
4140	Advertising/Gross									67.26%	
		Revenue History	FY18	FY19	FY20 Gross	FY21B	FY22B				
		Magazine Ad Sales Revenues (gross)	\$352,534	\$266,090	\$223,000	\$200,000	\$	150,000			
		Total Gross				\$	150,000				
		Print Sales Commission Rate					4.50%				
		Print Sales Commissions					(6,750.00)				
		Net Ad Revenues					143,250.00				
										\$150,000	
										FY22B	
		4.50%	Choice Magazine Ad Sales Revenues (gross)				(6,750.00)				
						0.00					
4611	Print Comm/Sales Rep					Total	(6,750.00)	(6,750)			
TOTAL PROJECT REVENUES										\$143,250	

LINE # LINE ITEM DESCRIPTION

EXPENSES

63	5000	Salaries & Wages	Project 3907 share	All Choice	% this Project	FY22B	\$35,830	\$35,830
64	5001	Temp Employees-In-House	Position Webinar/Ad Sales Support Coordinator	\$	-	\$	-	\$0
65	5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk	Total Overtime		FY22B	\$3,500	\$3,500
			Project 3907 share			\$	-	

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

	Ad Sales Benefit Calculation	Amount	Benefit %	Benefit \$	
	5000 Project Salaries & Wages	\$35,830	31.50%	\$11,286	
	5001 Temp Employees In-House	\$0	15.00%	\$0	
	5002 Overtime Wages	\$3,500	15.00%	\$525	
68	5010 Employee Benefits	\$39,330		\$11,811	\$11,308

Subtotal - Payroll & Related Expense \$50,638

				FY22B	
75	5110 Professional Services	Outside and freelance labor		\$0	\$0

78	5122 Bank Service Fees	Bank service fees on ad sales accounts: Moved to 0000		\$0	\$0
----	-------------------------------	--	--	-----	------------

79	5140 Repairs/Maintenance	Annual maintenance fee/ad sales system Spacemaster		\$0	\$0
----	---------------------------------	---	--	-----	------------

Subtotal - Outside Services \$0

	<u>Billing</u>	<u>Conference</u>	# Ad Sales Staff	Avg. Cost	Total	
		Charleston	0	\$450	\$0	
		ALA Midwinter	0	\$450	\$0	
		ALA Annual	1	\$450	\$450	
		ACRL Biannual Conference	0	\$450	\$0	
		Other	0	\$450	\$0	
				Total	\$450	
85	5210 Transportation		Project 3907 share	70%	\$315	\$315

	<u>Billing</u>	<u>Conference</u>	# Ad Sales Staff	Avg. Cost	Total	
		Charleston	0	\$1,100	\$0	
		ALA Midwinter	0	\$1,100	\$0	
		ALA Annual	1	\$1,100	\$1,100	
		ACRL Biannual Conference	0	\$1,100	\$0	
		Other	0	\$1,100	\$0	
				Total	\$1,100	
86	5212 Lodging & Meals		Project 3907 share	70%	\$770	\$770

		<u>Event</u>	# Events	Avg. Cost	Total	
		Meetings with advertisers	5	\$100	\$500	
88	5216 Business Meetings		Project 3907 share	70%	\$350	\$350

Subtotal - Travel & Related Expenses \$1,435

	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								
		CHOICE Ad Sales Promo Printing Expense						FY22B	
				OAT certificates				inventory	
				OAT seals, etc.				inventory	
109	5402 Printing-O/S	(Switched to electronic media kit in 2010)						\$0	\$0
								FY22B	
111	5404 Design Service-O/S	Outside ad sales promo creative expenses: media kit						\$0	\$0
								Subtotal - Publication Related Expenses	\$0
								Ad Sales Salaries	Rate
								\$35,830	0.00%
132	5031 Staff Development							Total	
								\$0	\$0
								\$0	
								FY22B	
133	5500 Supplies/Operating	General office supplies, e.g. paper, file folders						\$0	\$0
				Project 3907 share	70%			\$0	
								FY22B	
139	5522 Telephone & Fax/O/S	Item						\$420	294
		Local & long-distance phone/ad sales						\$	294
				Project 3907 share	70%				
								FY22B	
140	5523 Postage & E-Mail/O/S	Item						\$0	\$0
		Mailroom postage; overnight delivery services							
								FY16B Gross Ad \$	Rate (per ALA)
146	5543 Bad Debt Expense	Item						\$0	0.00%
		Reserve for uncollectable accounts							\$0
								Subtotal - Operating Expenses	\$294
								FY22B	
161	5906 IUT-Order Billing	ALA charges for Ad Sales Invoice Processing						70%	\$0
									\$0
								Subtotal - Inter-Unit Transfers	\$0
		Line Item						Revenue \$	Rate
									O/H Charge
		4140 Advertising/Gross						\$150,000	13.25%
		4611 Comm/Sales Rep				\$		(6,750)	13.25%
		4612 Comm/Adv Agency						\$0	13.25%
178	5911 IUT-General Overhead	Totals						\$143,250	\$18,981
									\$18,981
								Revenue \$	Rate
188	5600 Taxes/Income	FY15 UBIT Reserve						\$0	0.00%
		Line Item						UBIT \$	
		Advertising/Gross						\$0	\$0
								Subtotal- Overhead and Taxes	\$18,981
								TOTAL PROJECT EXPENSES	\$71,347
								NET PROJECT REVENUE	\$71,903

135	\$330	404
	Unit Name:	CHOICE
	\$150	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	FY22B
-----------------	--------------

63	5000 Salaries & Wages					All Choice	% this Project	3908	
						\$1,247,996	0.000%	\$ -	\$0

64	5001 Temp Employees-In-House	Position	FY14		FY15B		FY22B	
		Webinar/Ad Sales Support Coordinator	\$ -	\$ -	\$ -	\$ -	\$0	

65	5002 Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk					FY22B	
			Total Overtime				\$0.00	
			Project 3908 share					

68	5010 Employee Benefits	Ad Sales Benefit Calculation	Amount	Benefit %	Benefit \$	
		5000 Project Salaries & Wages	\$ -	31.50%	\$0	
		5001 Temp Employees In-House	\$ -	15.00%	\$0	
		5002 Overtime Wages	\$ -	15.00%	\$0	
		5010 Benefits		15.00%	\$0	
			\$ -		\$0	\$0

Subtotal: Payroll and Related Expenses \$0

85	5210 Transportation	Billing	Conference					FY22B	
				Project 3908 share	30%	\$135		\$135	

86	5212 Lodging & Meals	Billing	Conference					FY22B	
				Project 3908 share	30%	\$330		\$330	

88	5216 Business Meetings	Event	# Events	Avg. Cost	Total	\$150
		Meetings with advertisers	5	\$100	\$500	
			Project 3908 share	30%	\$150	

Subtotal - Travel & Related Expenses \$615

C:\Users\apayne\Downloads\Choice FY22 Budget Worksheet BF Sep 2021 8/25/2021 4:55 PM

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

LINE # LINE ITEM DESCRIPTION \$6,500

REVENUES

FY22B

20	4105 Sales/Webinars, Webcasts. Web CE		Commission Rate	Number	Rate	Gross	Transfer Rate	Revenue	
		Sales		35	\$ 7,500	262,500	85%	223,125	
		Commission	4.50%			(11,813)	85%	(10,041)	
		Net Sales				250,688		213,084	
							Revenue to ACRL	39,375	
							Commissions to ACRL	(1,772)	
									\$223,125

34	4611 Comm/Sales Rep		Rate	Gross	Split	Share	
		Choice	4.50%	(11,812.50)	0.85	(10,041)	
		ACRL			0.15	(1,772)	
		Total				(11,813)	
TOTAL PROJECT REVENUES							\$213,084

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

LINE # LINE ITEM DESCRIPTION \$6,500

LINE # LINE ITEM DESCRIPTION

EXPENSES

63	5000 Salaries & Wages	All Choice	% this Project	\$3,909	
		\$1,247,996	0.000%	\$0	\$0

64	5001 Temp Employees-In-House			FY22B	
			TOTAL	\$ -	\$0

65	5002 Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk	Total Overtime		FY22B	
				TOTAL	\$ -	\$0

68	5010 Employee Benefits	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	
		TOTAL	\$0		\$0	\$0

Subtotal - Payroll & Related Expense \$0

75	5110 Professional Services	Outside and freelance labor		FY22B	
				\$0	\$0

Subtotal - Outside Services \$0

111	5404 Design Service-O/S			FY22B	
				\$0	\$0

	5431 Webinars/Webcasts/Web CE Exp	Hosting and production (Zoom)		FY22B	
				\$6,750	\$6,750

Subtotal - Publication Related Expenses \$6,750

C:\Users\apayne\Downloads\Choice FY22 Budget Worksheet BF Sep 2021 8/25/2021 4:55 PM

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

LINE # LINE ITEM DESCRIPTION

EXPENSES

FY22B

		All Choice	% this Projec	\$3,910		
63	5000 Salaries & Wages	\$1,247,996	0.000%	\$0		\$0

68	5010 Employee Benefits		32%	\$0		\$0
----	------------------------	--	-----	-----	--	------------

Subtotal - Payroll & Related Expense \$0

	Type of Project			FY22B		
				\$0		
				\$0		
				\$0		
75	5110 Professional Services	Outside marketing/promotion expenses		\$0		\$0

Subtotal - Outside Services \$0

	<u>Billable</u>	Conference	#	Staff	Cost	FY22B	
		Charleston	charge to 3918	-	\$450	\$0	
		ALA Midwinter	1	0	\$450	\$0	
		ALA Annual	1	1	\$450	\$450	
		ACRL Biannual Conference	1	0	\$450	\$0	
		Other Marketing business travel	0	0	\$450	\$0	
85	5210 Transportation					\$450	450

	<u>Billable</u>	Conference	#	Staff	Cost	FY22B	
		Charleston	charge to 3918	1	\$1,100	\$0	
		ALA Midwinter	1	0	\$1,100	\$0	
		ALA Annual	1	1	\$1,100	\$1,100	
		ACRL Biannual Conference	1	0	\$1,100	\$0	
		Other Marketing business travel	0	0	\$1,100	\$0	
	5212 Lodging & Meals					\$1,100	1,100

Subtotal - Travel & Related Expenses \$1,550

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

LINE # LINE ITEM DESCRIPTION

	Billable	Conference/Location	Event	#	Avg. Cost	FY22B	
	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	
92	5300	Facilities Rent				\$0	\$0

	Billable	Conference/Location		Number	Avg. Cost	FY22B	
	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	
				0	\$3,000	\$0	
93	5301	Conference Equipment Rental			Total	\$7,000	\$7,000

		Item	Number	Avg. Cost	FY22B	
			-	\$350	\$0	
94	5302	Meal Functions			\$0	\$0

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

LINE #	LINE ITEM DESCRIPTION		Number	Avg. Cost	FY22B	
95	5303 Exhibits	Conference/Location				
		Feb ALA Midwinter	0	\$3,750	\$0	
		Nov Charleston	0	\$3,750	\$0	
		July ALA Annual	1	\$6,000	\$6,000	
		April ACRL Biannual Conference	0	\$3,750	\$0	
			-	\$3,750	\$0	
				Total	\$6,000	\$6,000
Subtotal - Meeting & Conference Expenses					\$13,000	
109	5402 Printing-O/S	Printing expenses for promotional pieces			FY22B \$600	\$600
111	5404 Design Service-O/S	Outside design services for promo pieces			FY22B \$2,300	\$2,300
	5410 Mail Service-O/S	Type of Service			FY22B \$ 500	
		Total Mailing Expense			\$ 500	500

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

C:\Users\apayne\Downloads\Choice FY22 Budget Worksheet BF Sep 2021 8/25/2021 4:55 PM

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

TOTAL PROJECT EXPENSES	\$29,088
NET PROJECT REVENUE	(\$29,088)

REVENUES

263233

TOTAL PROJECT REVENUES	\$574,425
-------------------------------	------------------

EXPENSES

			FY22B	
		Copyediting Allocation	\$0	
107	5400 Editl/Proofreading-O/S	TOTAL	\$0	\$0

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

LINE # LINE ITEM DESCRIPTION -

121	5430 Web Operating Expenses	Vendor	Item/Service	Monthly \$	Months	Total	
						\$0	
		productOps	hosting and maint	2,965	12	\$35,580	
		Totals				\$35,580	

Subtotal - Publication Related Expenses \$35,580

132	5031 Staff Development	Project salaries	Rate	FY22B	
		\$0	0.0%	\$0	

142	5530 Depr/Furn & Equipment	Accrued Prior Year depreciation				FY22B \$31,788	
		FY21 CR Capital Requests	Item	Requests	Est. Life in Years		
		Subtotal		\$0		\$0	
		Total CRO depreciation				\$31,788	31,788

Subtotal - Operating Expenses \$31,788

178	5911 IUT-General Overhead			Revenue \$	Rate	Total	
				\$574,425	13.25%	\$76,111	
		included in sales	Sales Commission	\$0	13.25%	\$0	
						\$76,111	

188	5600 Taxes/Income	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	Total	
			Advertising/Gross	\$33,425	0.00%	\$0	

Subtotal- Overhead and Taxes \$76,111

TOTAL PROJECT EXPENSES \$143,479
NET PROJECT REVENUE \$430,946

newsletters and eblasts moved here from 3913

[illegible]

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

		All Choice	% this Project	FY22B
5000 Salaries & Wages	Project 3907 share	\$1,247,996	0.000%	\$0

		FY22B	
5002 Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk	\$ -	\$0

	Subtotal - Payroll & Related Expense	\$0
--	---	------------

		FY22B	
5122 Bank Service Fees		\$0	\$0

	Subtotal - Outside Services	\$10,000
--	-----------------------------	----------

Staff	Unit	Cost	
-------	------	------	--

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3914
Project Name:	Content Marketing
For webinars, see project 3909; For Choice360, see project 3919	

LINE # LINE ITEM DESCRIPTION

88	5216 Business Meetings	Event	# Events	Avg. Cost	Total	
		Meetings with advertisers			\$0	
					\$0	\$0
Subtotal - Travel & Related Expenses					\$0	
109	5402 Printing-O/S				FY22B	
		White papers			\$0	\$0
111	5404 Design Service-O/S		design and layout	0	FY22B	
					\$0	\$0
Subtotal - Publication Related Expenses					\$0	
132	5031 Staff Development				FY22B	
					\$0	\$0
					\$0	
134	5501 Equipment/Software-Minor				FY22B	
				Zencastr	\$220	
				Adobe Auditing	\$252	
				Blubrry tracking software	\$60	
					\$532	\$532
139	5522 Telephone & Fax/O/S	Item			FY22B	
		Local & long-distance phone/ad sales				0
				\$	-	
140	5523 Postage & E-Mail/O/S	Item			FY22B	
		Mailroom postage; overnight delivery services			\$0	\$0
146	5543 Bad Debt Expense	Item		FY16B Gross Ad \$	Rate (per ALA)	
		Reserve for uncollectable accounts			0.00%	\$0
Subtotal - Operating Expenses					\$532	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3914
Project Name:	Content Marketing
For webinars, see project 3909; For Choice360, see project 3919	

LINE # LINE ITEM DESCRIPTION

161	5906 IUT-Order Billing	ALA charges for Ad Sales Invoice Processing	FY22B	\$0
-----	------------------------	---	-------	-----

Subtotal - Inter-Unit Transfers \$0

178	5911 IUT-General Overhead	Line Item	Revenue \$	Rate	O/H Charge	
		4140 Advertising/Gross	60,000	13.25%	7,950	
		4143 Advertising Online	235,000	13.25%	31,138	
		4610 Digital commissions	(10,575)	13.25%	(1,401)	
		4611 Print commissions	(2,700)	13.25%	(358)	
		Totals	281,725		37,329	\$37,329

188	5600 Taxes/Income	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	UBIT \$
			Advertising/Gross	\$60,000	0.00%	\$0

Subtotal- Overhead and Taxes \$37,329

TOTAL PROJECT EXPENSES \$47,861
NET PROJECT REVENUE \$233,864

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

EXPENSES

FY22B

63

5000 Salaries & Wages	All Choice	% this Project	FY22B	
	\$ -	0.00%	\$0	\$0

68

5010 Employee Benefits	Rate		FY22B	
	31.50%	TOTAL	\$0	\$0

Subtotal - Payroll & Related Services \$0

79

	Item	Vendor	FY22B	
	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

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

138	5521 Space Rent	Parking	City of Middletown	Rate \$4,500	Frequency 4	FY22B \$18,000	\$18,000
-----	-----------------	---------	--------------------	-----------------	----------------	-------------------	----------

139	5522 Telephone & Fax/O/S	Office phone service: See 0000 #5523	AT&T			FY22B \$0	\$0
-----	--------------------------	--------------------------------------	------	--	--	--------------	-----

140	5523 Postage & E-Mail/O/S					FY22B \$0	\$0
-----	---------------------------	--	--	--	--	--------------	-----

141	5525 Utilities	Electric	Eversource	Rate \$1,210	Frequency 12	FY22B \$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	
					Total	\$17,364	\$17,364

151	5599 Misc. Expense	Adjustment between CHOICE & Plant Fund					\$0
-----	--------------------	--	--	--	--	--	-----

Subtotal - Operating Expenses \$ 35,364

182	5998 IUT-Allocations	2014 Liberty Square expenses from ALA Plant Fund (730-0000)				FY22B	
			\$25,285 Building			\$ -	
			Improvements			\$ -	
			Interest			\$ 16,240	\$16,240

Subtotal- Overhead and Taxes \$16,240

TOTAL PROJECT EXPENSES \$79,534
NET PROJECT REVENUE (\$79,534)

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>	50/50 split with The Charleston Company

FY22B263233

TOTAL PROJECT REVENUES	\$37,775
-------------------------------	-----------------

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

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

LINE # LINE ITEM DESCRIPTION

EXPENSES

63	5000 Salaries & Wages			All Choice	% this Project	3918	
				1247996	0.000%		\$0

65	5002 Overtime/Wages					FY22B	
						\$0	\$0

68	5010 Employee Benefits	5000 Project Salaries & Wages		Rate			
				\$0	31.50%	\$0.00	
					32%	\$0	\$0

Subtotal - Payroll & Related Expense \$0

	5100 Temp Employee/Outside	Customer Service Temps				FY22B	
						\$0	\$0

75	5110 Professional Services			Reviewers	Rate	Annual \$	
				50	\$75	\$3,750	
						\$0	
						\$0	
						\$3,750	\$1,875

Subtotal - Outside Services \$1,875

5210	Transportation			Conference	Staff	Cost	FY22B	
				ALA Midwinter	0	\$450	\$0	
				Charleston	0	\$450	\$0	
				ALA Annual	0	\$450	\$0	
				ACRL	0	\$450	\$0	
						\$1,800	\$0	\$ -

5212	Lodging & Meals			Conference	Events	Staff	Cost	FY22B	
		Feb	ALA Midwinter		1	0	\$1,100	\$0	
		Nov	Charleston	Marketer	1	0	\$1,100	\$0	
		July	ALA Annual		1	0	\$1,100	\$0	
		April	ACRL		1	0	\$1,100	\$0	\$ -

5216	Business Meetings	Conference Registration (Marketing and Advertising only)			-	\$450	FY22B	
							\$0	
							\$0	0

Subtotal - Travel and Related Expenses \$0

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

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

	Item	FY22B	
		\$ -	
5301	Conference Equipment Rental	\$0	\$0

	Item	FY22B	
		\$0	\$0
5302	Meal Functions		

	Conference/Location	Number	Avg. Cost	FY22B	
	Charleston	0	\$ 2,500	\$ -	
5303	Exhibits		Total	\$0	\$0

Subtotal - Meetings and Conferences \$ -

	Description	FY22B	
	Freelance Copyediting Allocation	\$2,500	
5400	Editl/Proofreading-O/S	Total editorial & proofreading	\$2,500 1,250

109	5402	Printing-O/S	Printing expenses for promotional pieces	FY22B	
				\$0	\$0

111	5404	Design Service-O/S	Outside design services for promo pieces	FY22B	
				\$200	\$100

113	5410	Mail Service-O/S	Type of Service	FY22B	
			Fulfillment mailing services (ESP/USPS) from spreadsheet	\$ -	
			Total Mailing Expense	\$ -	0

114	5411	Advertising/Space	Unit Cost	Insertions	FY22B	
			ATG	575 -	\$ -	
			ATG	755 -	\$ -	
			Charleston Advisor	800 1	\$ 800	
				TOTAL	\$ 800	\$400

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>	50/50 split with The Charleston Company
---------------	------------------------------	--

116	5413 Mail List Rental	Outside list rental fees	FY22B	\$0
-----	-----------------------	--------------------------	-------	-----

		FY22B	
	ESP from spreadsheet	\$500	
5433	Order Processing/Fulfillment	\$500	\$250

Subtotal - Publication Related Expenses	\$8,760
--	----------------

		Item	FY22B
		ESP phone charges	from spreadsheet \$0
139	5522 Telephone & Fax/O/S	Total	\$0

			FY22B	
		Accrued Prior Year depreciation (C2A Platform) before split with Charleston	\$57,230	
		<i>Subtotal</i>	\$0	\$0
5532	Amortization/Equip Lease	Total CRO depreciation	\$57,230	57,230

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

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

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

	Charge 50% of depreciation (line 5532) back to Charleston Company			FY22B (28,615)	
	Subtotal		\$0	\$0	
5599 Misc. Expense	Total CRO depreciation			(28,615)	(28,615)

Subtotal - Operating Expenses \$28,615

178

			Revenue \$	Rate	Total	
		Sales	\$37,775	13.25%	\$5,005	
	included in sales	Commission	\$0	13.25%	\$0	
5911 IUT-General Overhead					\$5,005	\$5,005

188

	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	Total	
5600 Taxes/Income		Advertising/Gross	\$10,000	0.00%	\$0	\$0

Subtotal- Overhead and Taxes \$5,005

TOTAL PROJECT EXPENSES \$45,505
NET PROJECT REVENUE (\$7,730)

4610	Comm/Online Advertising	From 4143	Rate 4.50%	Total (1,575)	(1,575)
------	-------------------------	-----------	---------------	------------------	---------

TOTAL PROJECT REVENUES	\$33,425
-------------------------------	-----------------

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

EXPENSES

				All Choice	% this Project	FY22B	
63	5000 Salaries & Wages			\$1,247,996	0.000%	\$0	\$0
		Position				FY22B	
64	5001 Temp Employees-In-House			\$ -	\$ -	\$ -	\$0
65	5002 Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk				FY22B	\$0
						\$ -	

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3919
Project Name:	Choice360

LINE # LINE ITEM DESCRIPTION

68	5010 Employee Benefits	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	

Subtotal - Payroll & Related Expense \$0

75	5110 Professional Services				FY22B	
				EIC	\$15,000	
				Contributors	\$12,000	
				Other		
					\$27,000	

78	5122 Bank Service Fees				FY22B	
					\$0	\$0

79	5140 Repairs/Maintenance				FY22B	
					\$0	\$0

Subtotal - Outside Services \$27,000

85	5210 Transportation		Staff	Unit	Cost	
			Charleston	-	\$450	
			ACRL	-	\$450	
			Annual	-	\$450	
			Total		\$0	

86	5212 Lodging & Meals		Staff	Unit	Cost	
			Charleston	-	\$1,100	
			ACRL	-	\$1,100	
			Annual	-	\$1,100	
			Total		\$0	

Subtotal - Travel & Related Expenses \$0

111	5404 Design Service-O/S				FY22B	
			design and layout	0	\$0	

	5430 Web Operating Expenses				FY22B	
				Hosting	\$ 365	
				SSL certificate	\$ 200	
				Domain registration	\$ 30	
				Maintenance	\$45 \$ 540	
					\$1,135	

Subtotal - Publication Related Expenses \$1,135

C:\Users\apayne\Downloads\Choice FY22 Budget Worksheet BF Sep 2021 8/25/2021 4:55 PM

Unit No.:	404
Unit Name:	CHOICE
Project No.:	3921
Project Name:	Choice LTI Restricted

LINE #	LINE ITEM DESCRIPTION	FY22B
REVENUES		

159

			FY22B	
5904	Transfer to/from Endowment	\$	(42,840.00)	(42,840)

Subtotal - Inter-Unit Transfers (\$42,840)
TOTAL PROJECT EXPENSES (\$42,840)