

Association of College & Research Libraries
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Memo

To: ACRL Budget & Finance Committee
From: Kara Malenfant, ACRL Interim Executive Director
Date: June 2020
Re: 2020 June virtual meetings agenda and documents

Purple = New Documents

Red = Pending

Black = Included in Packet

Documents prepared for this meeting include:

- Agenda: Budget & Finance Meeting I
- Agenda: Budget & Finance Meeting II
- **Doc 1.0 Midwinter 2020 meeting minutes**
- Doc 2.0 Budget and Finance Committee 2019–2020 Annual Work Plan
- Doc 3.0 2019–2020 report and 2020–2021 work plan template
- Doc 4.0 FY20 second quarter budget report cover memo
- Doc 4.1 FY20 second quarter budget report
- Doc 5.0 Dashboard Metrics
- Doc 6.0 ACRL and CHOICE FY20 LTI reports: January 2020
- Doc 7.0 LTI Transfers FY08-FY21
- Doc 8.0 ACRL and CHOICE FY21 budget overview memo
- **Doc 9.0 Draft Board action form: FY21 budget recommendation**
- Doc 10.0 FY21 Budget Assumptions
- Doc 11.0 FY21 ACRL Changes Spring 2020 to June 2020
- Doc 12.0 FY21 Choice Changes Spring 2020 to June 2020
- Doc 13.0 ACRL FY21 budget executive summaries
- Doc 13.1 ACRL FY21 budget individual project details
- Doc 14.0 CHOICE FY21 budget at-a-glance
- Doc 14.1 CHOICE FY21 budget detail
- Doc 15.0 ALA Operating Agreement
- Doc 16.0 ALA Operating Agreement Working Group
- **Doc 17.0 Draft Board Action Form: ACRL Advancement Fund**
- Doc 18.0 ALA Bylaws Article VI. Divisions
- Doc 19.0 ALA Operational Practices - Division fund balance/reserves and budgetary ceiling
- Doc 20.0 Board and Budget & Finance Discussion Form: FY21 Dues Rate
- Doc 20.1 HEPI Overview Increase Projection

- [Doc 21.0 ALA COVID 19 Response Survey: Re opening & Financial Results](#)
- Doc 24.0 Board and B&F Discussion Form: FY21 Strategic Review & Impact of COVID-19
- Doc 24.1 Proposed FY21 Budget Cost Savings
- Doc 25.0 ALA Council Doc: Financial Questions and Responses
- Doc 26.0 Division Fund Balances FY 2010 – 2019

FYI Documents include:

- FYI-1 ACRL Plan for Excellence
- [FYI-2 Steering Committee on Organizational Effectiveness \(SCOE\) Final Report](#)
- FYI-3 ALA Executive Board Agendas
- FYI-4 ALA Membership Report

Budget and Finance Committee Basic Documents:

Please have your Budget and Finance Committee Basic Documents available for your reference during the Annual Conference meeting. These documents are available for download in the public Budget and Finance Committee ALA Connect Community and are compiled in one PDF with bookmarks, [ACRL B&F Basic Documents](#). A new version will be posted in the fall to orient new committee members before their first committee meeting at Midwinter 2021.

Committee Meetings

Budget and Finance Committee Meeting I

Thursday, June 18, 2020 | 12:00 PM – 2:00 PM Central Time

Join Zoom Meeting: <https://ala-events.zoom.us/j/98846846532>

Budget and Finance Committee Meeting II

Friday, June 19, 2020 | 10:00 PM – 12:00 PM Central Time

Join Zoom Meeting: <https://ala-events.zoom.us/j/92746517424>

Questions?

If you have any questions about any of the materials, please do not hesitate to contact Carolyn or me.

Association of College and Research Libraries
Budget and Finance Committee Meeting I

Thursday, June 18, 2020 | 12:00 PM – 2:00 PM Central Time
Join Zoom Meeting: <https://ala-events.zoom.us/j/98846846532>

Agenda I

Thursday, June 18 • 12:00 – 2:00 PM CT

Time	Item (Document number follows topic and presenter)
12:00–12:05 p.m.	1.0 Welcome and introductions (Allen)
12:05–12:06 p.m.	2.0 Meeting recorder assignments (Allen) The committee will be reminded of recorders and their deadline for submitting meeting notes to the compiler in order for the compiler to submit the committee's final document by the ACRL meeting highlights deadline. <ul style="list-style-type: none"> • Thursday, June 19: _____ • Friday, June 19: _____ • Minutes due to Carolyn: July 8, 2020 • Compiler B&F Chair: Carolyn Henderson Allen
12:06–12:08 p.m. Action	3.0 Adoption of the Agenda (Allen) The Budget and Finance Committee will review and take action on its agendas.
12:08–12:10 p.m. Action	4.0 Approval of 2020 Midwinter Meeting Minutes (Allen) #1.0 The committee will consider and take action on its minutes from the 2020 ALA Midwinter Meeting.
12:10–12:40 p.m. Information	5.0 ALA Treasurer/BARC Liaison (Farrell) #15.0, #16.0, #25.0, #26.0 ALA Treasurer and Budget Analysis & Review Committee (BARC) Liaison Maggie Farrell will provide the committee with relevant updates on the ALA budget.
12:40–1:00 p.m. Discussion	6.0 ALA Fiscal Updates (Allen) #15.0, #16.0 The Chair will give an update on: <ul style="list-style-type: none"> • The June 12, 2020 virtual meeting of fiscal officers and the ALA treasurer • ALA Operating Agreement Working Group and ALA Fiscal Analysis Working Group

Time	Item (Document number follows topic and presenter)
1:00 – 1:10 p.m.	Break
1:10 – 1:15 p.m.	7.0 FY20 Financial Reporting (Allen/ Malenfant) #4.0, #4.1, #5.0, #6.0 The Budget and Finance Committee will receive an update on ACRL financial reporting.
1:15 – 1:25 p.m. Discussion	8.0 ACRL FY21 Dues Rate (Allen/Petrowski) #20.0, #20.1 The committee will review and discuss the FY21 Dues increase that was approved at Midwinter 2020.
1:25 – 1:45 p.m. Discussion	9.0 ACRL FY21 Budget Assumptions & Potential Revisions (Allen) #10.0, #11.0, #12.0, #18.0, #19.0, #21.0, #24.0, #24.1 The committee will discuss the impact of COVID-19 at their institutions, including how classes will resume in the fall, when plans will be finalized, and changes already seen for budgets and enrollments. The committee will consider how these changes may impact ACRL's FY21 budget, and will strategically review potential revisions for FY21.
1:45 – 2:00 p.m. Discussion/Action	10.0 ACRL Advancement Fund (Allen/Petrowski) #17.0 The committee will review and take action to make a recommendation to the ACRL Board regarding a request to disburse ACRL Advancement Funds.
2:00 p.m. Action	11.0 Adjourn (Allen) <ul style="list-style-type: none"> Next Meeting: Budget and Finance Committee Meeting II Friday, June 19, 2020, 10:00 PM – 12:00 PM Central Time Join Zoom Meeting: https://ala-events.zoom.us/j/92746517424

Association of College and Research Libraries
Budget and Finance Committee Meeting II

Friday, June 19, 2020 | 10:00 PM – 12:00 PM Central Time
Join Zoom Meeting: <https://ala-events.zoom.us/j/92746517424>

Agenda II

Friday, June 19 • 10:00 a.m. –12:00 p.m.

Time	Item (Document number follows topic and presenter)
10:00–10:05 a.m.	11.0 Welcome (Allen) The assigned recorder and deadline will be reviewed.
10:05 – 10:35 a.m.	12.0 CHOICE Budget (Cummings) #8.0, #12.0, #14.0, #14.1 <ul style="list-style-type: none"> FY21 CHOICE budget overview
10:35–10:45 a.m. <i>Discussion/ Action tent.</i>	13.0 FY21 Budget recommendation (Allen) #8.0, #9.0, #13.0, #13.1, #14.0, #14.1, #24.0, #24.1 The committee typically reviews and approves ACRL's and Choice's budget at Annual Conference. Due to COVID-19, the committee will discuss if it would like to take action at this meeting or later in the fall when more information on the impact of COVID-19 on institutions' and ALA's budgets will be available.
10:45 – 10:55 a.m.	Break
10:55–11:10 a.m. <i>Discussion</i>	14.0 FY22 Budget Preliminary Discussion (Allen) #18.0, #19.0, #21.0, #24.0, #24.1 The committee will summarize its B&F I discussion on trends within higher education and in the ACRL budget, and consider how to approach preparation in regard to the FY22 budget. The committee will consider the projected reduced revenues due to COVID-19 and identify programs and services that are most beneficial to ACRL members. These discussions will inform how the staff develops the budget for FY22. The FY22 budget assumptions will be reviewed by the ACRL Budget & Finance Committee during fall 2020, and the draft budget will be presented to the Board and Budget & Finance Committee at Midwinter 2021.

Time	Item (Document number follows topic and presenter)
11:15 – 11:30 a.m. Discussion	15.0 Report & Work Plan (Allen) #2.0, #3.0 The committee will review its current work plan to help inform the year-end report, which will be completed by the chair. The committee will also discuss work plan items for next year.
11:30–11:45 a.m. Discussion	16.0 Unfinished business/new business (Allen) The committee will discuss unfinished business and new business as needed. <ul style="list-style-type: none"> • Fall Budget & Finance Committee New Member Orientation Staff will be in touch to schedule the fall virtual orientation. • FY22 Budget Assumptions In fall 2020, the committee will review draft assumptions and provide comments in time for Fall Executive Committee meeting (date TBD). • FY20 Annual report (due late October 2020) Allen will prepare as committee chair. • Additional items?
11:45 a.m.–12:00 p.m.	17.0 Recognition of outgoing Budget & Finance members (Allen) <ul style="list-style-type: none"> • Fannie M. Cox • Alexia Hudson-Ward • Kevin Wade Merriman • Jon E. Cawthorne
12:00 p.m. Action	18.0 Adjournment (Allen)

ACRL Budget & Finance Committee Virtual Meeting

Monday, January 13, 2020, 1:30 – 3:30 PM CST

Zoom Virtual Meeting

Present: Carolyn Henderson Allen (Chair), Tara Baillargeon, Jon Cawthorne, Fannie M. Cox, Mary Ellen Davis, Erika Dowell, Alexia Hudson-Ward, Binh Le, Scott Mandernack, Kevin Merriman, Joe Mocnik, Allison Payne (staff liaison), Kristen Totleben.

Guests: Margot Conahan, Mark Cummings, David Free, Kara Malenfant, Erin Nevius, Mary Jane Petroski, Elois Sharpe

1.0 Welcome and Introductions

2.0 Assign Recorders (Allen)

Review of expectations and contents of meeting record to assign recorders.

- Recorder1: Monday, January 13, 1:30–2:30 = Erika Dowell
- Recorder 2: Monday, January 13, 2:30–3:30 = Joe Mocnik
- Recorder 3: Saturday, January 25, 9:00–10:00 a.m. = Tara Baillargeon
- Recorder 4: Saturday, January 25, 10:00–11:00 a.m. = Kristen Totleben
- Recorder 4 Sunday, January 26, 8:00–9:30 a.m. = Fannie M. Cox
- Recorder 5: Sunday, January 26, 9:30–10:50 a.m. = Joe Mocnik
- Compiler = Carolyn Henderson Allen

3.0 Adoption of the Agenda/Confirm Meeting Outcomes (Allen)

Agenda adopted without amendment.

4.0 ACRL Finances (Allen/Davis)

ACRL Budget and Finance Committee Chair Carolyn Henderson Allen reviewed FY19 Annual Report (Doc 1.0). Allen asked the committee to pay special attention to evaluating how we are allocating funds to special programs, such as: Value of Academic Libraries, Research & Scholarly Environment, and New Roles and Changing Landscapes. ACRL Executive Director Mary Ellen Davis reported that these are areas where we may need to reduce funding as we need to shrink the overall ACRL budget.

Regarding the CHOICE budget, CHOICE Editor and Publisher Mark Cummings and Allen noted that much of the deficit this past year is the result of writing down expenses related to Open Choice.

Looking at comparisons to FY18 (similar conference year), Allen stated that her great concerns are about membership, and the challenges of growing, or even sustaining, membership.

5.0 Discounted Student Dues Rate (Davis/Petrowski) #12.0, #12.1, #12.2

ACRL Associate Director Mary Jane Petrowski reported that we are in the third year of a pilot of the \$5 student dues program. It has increased student membership. Four possible recommendations to make: Maintain student dues at the \$5 level; Lower student dues; Restore student dues to FY17 level (\$45); or Increase student dues to some amount between \$6-\$44 per year. We should consider the rate not only through a financial lens, but also as a symbolic statement.

Compared with other sections, only AASL has higher student membership rates. Beginning in 2018, many library school courses adopted an AASL textbook and made it required reading. Students who joined AASL received a \$100 discount on the text.

Students are renewing from one year to the next at a good rate. Because we allow students to stay at the student membership level for 5 years, it will be a while before we have good data for conversion from student to regular membership.

Changes at a higher level (ALA) may override whatever we decide about dues levels. Davis recommended we proceed as usual, since any kind of change related to the structure of ALA or ACRL would take time to be implemented.

Dowell and Merriman spoke in favor of continuing the \$5 student dues program.

Le asked whether international students are eligible for this rate. Petrowski will look into the question.

6.0 Individual Dues Rates for FY21 (Allen & Petrowski) #5.0, #5.1

Petrowski noted we review dues rate annually. Using the December 2019 Higher Education Price Index (HEPI) index, the recommended dues increase by two dollars to match the index's reported 2.4% increase.

Cox made the following motion, which was seconded.

Motion: *That the Budget & Finance Committee recommend to the ACRL Board of Directors raising ACRL regular personal membership dues by two dollars (\$2.00) and retired membership rates by one dollar (\$1.00) as permitted by the 2019 HEPI. The FY19 HEPI reported a 2.4% increase. This increase permits increasing the ACRL personal dues rates for FY21 to: 1. Personal members: \$70 2. Retired members: \$45*

The motion was approved unanimously.

Action: *Alexia made a motion to the motion to continue \$5 dues until 2020, seconded by Erika; motion carries unanimously.*

7.0 ACRL 2021 Conference Campaign (Petrowski)

Petrowski spoke on behalf of Lori Goetsch, chair of the ACRL 2021 campaign. Since the ACRL 2015 conference, we have raised \$50,000 each year. The current recommended goal is \$60,000, and we are halfway toward that goal. There was a good Giving Tuesday push, and many sections give excess section basic funding towards scholarships.

Allen asked if the larger goal would allow more scholarships. Petrowski says the overall grant number is devised to remain tax-free under IRS rules, so we could better fund existing scholarships or provide additional scholarships.

Many scholarships cover conference registration and reimbursement for travel. Other scholarships are just registration, especially for local recipients.

Davis noted that in budget assumptions, scholarship funding could be from the ACRL budget and have fundraising support scholarships in full. So, the larger number is not devised to increase the number of scholarships, but to offset support no longer in the ACRL budget.

Allen noted that letter is not clear about how the larger fundraising goal will affect the number of scholarships.

Motion by Dowell, seconded by Bihn Le, That the ACRL Budget and Finance Committee recommends that the ACRL Board of Directors approves a \$60,000 fundraising goal for the 2021 ACRL Conference Scholarship Campaign.

The motion was approved.

8.0 ACRL FY21 Preliminary Budget (Davis) #6.0, #7.0, #7.1, #7.2, #8.0, #9.0, #15.0, #19.0, #20.0, #21.0, #22.0, FYI-1

The committee will briefly review the FY21 budget assumptions and the changes staff made in developing the budget, consider the appropriate net asset balance for ACRL, and consider whether resources are allocated in a way to support the Plan for Excellence. The committee should also consider how to advise the Board on how to prioritize funding its programs and services if there are not enough resources to fully support current and new initiatives. With these assumptions in mind, the committee will then discuss the ACRL preliminary FY21 budget in order to provide feedback to staff. This discussion will be continued during the B&F Meetings at the ALA Midwinter Meeting.

Mary Ellen provided an overview of the budget and projections; a caveat that the conference years provide net revenue; spending the net asset balance continues as previously planned; ACRL removed a staff position as a major cost saving; scholarships cut from \$75K to \$60K.

Discussion revolved around the question regarding what deficit levels the group is comfortable with during the conference year, if any at all.

There is a savings from staff not attending the Midwinter conference, but for the ALA mostly. How to avoid potential financial crisis and becoming “cash poor”?

Is it worth to potential harm the member services by making a commitment to staying in the black during the conference years?

There is an expectation that the rules of the game are going to change as ALA is continuing to realign.

Mary Ellen made a budget recommendation to stay the course and potentially avoid a high-risk levels of reserves. She also appealed to all members to continue the conversation in preparations for the onsite conference.

9.0 CHOICE FY21 Preliminary Budget (Cummings) #6.0, #7.0, #7.2

The committee will discuss the CHOICE preliminary FY21 budget and provide feedback to staff. If needed, this discussion can continue at the B&F Meetings at the ALA Midwinter Meeting.

Choice Editor and Publisher Mark Cummings went over the financial results for the last seven years with an attention to detail. Good job done with reducing the costs, instituting efficiencies and reducing 4 staff members since 2013. Sagging revenues in subscriptions remain to be a challenge. Decline in circulation for print products continues in the range of ~10% per year, resulting in a decline in advertising.

Webinars were a real success with increase in attendance and revenue.

Overall, there is a sense of shuffling/reallocating fixed amount of monies due to industry consolidation and other challenges.

Podcasts series is up and Mark has budgeted for some reductions in licensing revenue.

On the expense side, the staff costs have gone by 5% over the last six years, which is commendable keeping the larger context in mind.

It is planned that Mark (CHOICE) will give around \$300K back to ALA in overhead.

Mary Ellen thanked the staff and committee members for their excellent work.

3:33 p.m. 10.0 Adjourn (Allen)

Submitted by ACRL Budget & Finance Committee members Erika Dowell and Joe Mocnik.

ACRL Joint Board & Budget and Finance Committee Meeting

Saturday, January 25, 2020, 9:00 a.m.-11:00 a.m.

ALA Midwinter Meeting 2020, Loews Philadelphia

Present: Tara Baillargeon, Jon E. Cawthorne, Fannie M. Cox, Jeanne R. Davidson, Erika Dowell, Caroline Fuchs, Mary Ellen Davis (ex-officio member), Emily Daly, Kim Copenhaver, April Cunningham, Fannie M. Cox, Jeanne Davidson, Erika Dowell, Caroline Fuchs, Carolyn Henderson Allen, Alexia Hudson-Ward, Cinthya Ippoliti, Allen, Binh P. Le, Scott Mandernack, Joe Mocnik, Karen Munro, Lauren Pressley, Brian Rennick, Kristen Totleben, Allison Payne (ACRL staff)

Guests: Mark Cummings, Kara Malenfant, Kathy Parsons

1.0 Welcome and Introductions (Allen)

2.0 BARC/ALA Exec. Board Liaison (Maggie Farrell)

The group will receive an update from ALA Treasurer and ACRL's liaison from the ALA Budget Analysis & Review Committee (BARC) and ALA Executive Board concerning a number of issues including but not limited to:

- ALA's current and future financial position as described in Farrell's AL column. #J, #O, #Q, #R, #R.1, #S, #T, #X, #Y
- Status and charge of ALA financial study group.
- Financial implications of the proposed SCOE recommendations. #K, #L, #L.1, #P, #U
- Opening of the operating agreement, timeline, and what impact this might have on ALA and ACRL finances. #V, #W

ACRL BARC/ALA Executive Board liaison Maggie Farrell reported that a committee will be formed to look at ACRL's financial situation and conduct a budget analysis to help inform financial planning for ACRL. There is concern about ALA's overhead rate and the perception that ALA will use ACRL's short term investment funds to remain financially viable. Committee members believe that not enough information is available to help ACRL make informed decisions about its future. Members expressed concern about the current situation and lack of transparency.

Overhead rate is a key component of the operating agreement between ALA and its divisions. A task force will be formed to look at the operating agreement and identify potential models for moving forward. BARC will assess ALA's strategic investments to determine the return on these investments for the entire organization, including divisions and all ALA members. Moving forward on how to manage ALA's depleted cash reserves will dominate spring conversations.

Conference attendance is down and the Conference Committee is looking at a new type of event for subsequent Midwinter meetings. "Forward Together" provides an opportunity to look at the relationships between division level conferences.

ALA's new Executive Director Tracie Hall starts Feb 14th. ALA sold the headquarters building for \$6.4 million and \$5 million of that went into the endowment. There is not a plan yet in place to ensure ALA's deficits do not continue moving forward.

A task force will be formed to provide a budget lens to SCOE. The task force will be an ALA taskforce, and a charge will be drafted post-midwinter.

Committee members recommended that a letter of concerns should be drafted, possibly from the chairs of division level Budget and Finance Committees, and sent to the ALA Executive Board. Such a letter could also provide talking points for communicating with membership.

3.0 Higher Education Funding & Trends (Allen) #B, #F, #G, #Z

The group will review and discuss the current and future economic climate on campuses, and the expected impact this will have on ACRL membership, programs and services.

Membership is down and we need to address why new librarians are not joining ALA. There are increasing numbers of professional development opportunities available outside of ALA & ACRL. We also need to prepare for the impact that decreasing birthrates, decreasing international student enrolment, and the growth of online learning will have on higher education. There's also a trend of newer professionals expecting to be paid for their work with ALA/ACRL which creates challenges for budgeting and moves ACRL away from being a volunteer organization.

4.0 EDI activities and Budget (Allen) #B, #C, #D, #H, #I

The group will receive an overview of ACRL's Equity, Diversity and Inclusion (EDI) activities to date, and will discuss potential EDI activities/initiatives that ACRL should undertake, and the EDI budget for proposed projects. Are there institutions/organizations with which ACRL could partner to develop training?

There was reference to an article, "[Why Diversity Initiatives Fail: Symbolic gestures and millions of dollars can't overcome apathy](#)," from the *Chronicle of Higher Education* about major issues being faced by higher education. Declining enrollments is one of the largest pain points. Without tuition dollars, some plans need to be deferred or cancelled. Legislatures are questioning the value of higher education institutions. If situation at ALA continues, how does ACRL continue. As we move forward, we can be nimble.

Other long-term factors affecting for higher education are: low birth-rates, increasing number of international students, online and extended learning. People are questioning the value of a college degree. Lack of understanding of educational training vs. vocational training. Libraries could help out- resistance of higher education due to perceived lack of freedom of speech.

One of the challenges ACRL has is that library schools are producing graduates that don't have the skills libraries need. There is a decline in ACRL membership, people don't want to pay for

training and professional development and membership. A lot of libraries are hiring people without an MLS. People want to be paid for presenting, publishing. What does this mean for a non-profit organization? 67% of members pay for membership on their own. There was a question about if we have data on positions for who's being hired as non-MLS.

Discussed writing a letter. B&F will join ACRL Board in a working group to write a letter.

The committee was referred to Maggie Farrell's column, "[Achieving Our Vision: To build a financially stable Association, we must work together](#)," in *American Libraries*. Farrell says there are challenges ahead and to pay attention to the financial reports. We're still trying to understand what that means for the division. Overhead will be reviewed and discussed.

Submitted by ACRL Budget & Finance Committee members Tara Baillargeon and Kristen Totleben.

ACRL Budget & Finance Committee Virtual Meeting

Sunday, January 26, 2020, 8:00—10:50 a.m.

ALA Midwinter Meeting 2020, Loews Philadelphia

Present: Carolyn Henderson Allen (chair), Tara Baillargeon, Fannie M. Cox, Erika Dowell, Binh P. Le, Scott B. Mandernack, Joe Mocnik, Marla E. Peppers, Brian Rennick, Kristen Grace Totleben, Jon E. Cawthorne (ex-officio), Allison Payne (staff liaison)

Not present: Alexia Hudson-Ward, Kevin Wade Merriman, Mary Ellen Davis (ex-officio)

Guests: Lynn Silipigni Connaway, Mark Cummings, April D. Cunningham, Julie Ann Garrison, Lauren Pressley

3.0 Confirmation of Virtual Vote

Action: *The ACRL Budget and Finance Committee confirmed a virtual vote taken during its January 13, 2020 virtual meeting that the Budget & Finance Committee recommends to the ACRL Board of Directors raising ACRL regular personal membership dues by two dollars (\$2.00) and retired membership rates by one dollar (\$1.00) as permitted by the 2019 HEPI. The FY19 HEPI reported a 2.4% increase. This increase permits increasing the ACRL personal dues rates for FY21 to:*

- *Personal members: \$70*
- *Retired members: \$45*

4.0 Debrief on Joint Board and Budget & Finance Meeting (Allen)

The committee agreed to move forward with the FY21 budget as presented, and did not have further recommendations at this time.

5.0 2019 Annual Conference Committee Meeting Minutes (Allen) #11.0

Motion: *ACRL Budget and Finance Chair Carolyn Henderson Allen moved that the ACRL Budget and Finance Committee approve its minutes from the 2019 ALA Annual Conference.*

Action: *The ACRL Budget and Finance Committee approved its minutes from the 2019 ALA Annual Conference.*

6.0 ACRL Briefing Book (Allen)

As there was not an updated Briefing Book, the committee moved to the next agenda item.

7.0 ALA Steering Committee on Organizational Effectiveness (SCOE) (Allen) #13.0, #13.1, #14.0, #15.0, #17.0

The committee agreed that it would like to see increased communication across divisions and ALA. The committee expressed interest in having an ACRL representative serve on the working groups that ALA Executive Board/BARC liaison Maggie Farrell referenced during her time with the committee and Board.

The committee expressed general support for the work of Forward Together.

8.0 FY21 Budgets for ACRL and Choice (Allen, Davis, Cummings) #6.0, #7.0, #7.1, #7.2

Choice FY21 Budget

Mark Cummings, editor and publisher of Choice, gave a brief overview of the effect on Choice of certain proposed changes to the ALA operating agreement, focusing on the consequences should the overhead rate Choice pays to ALA be doubled.

Per the operating agreement, Choice currently pays overhead of 13.25% on unit revenue, half the ALA overhead rate of 26.5%. Over the past five years (FY15-19), these payments have averaged \$370K a year. During that same period Choice has operated at a loss, with net revenues averaging (\$159K) a year.

In addition to its overhead payments, Choice also pays the entire cost of maintaining its offices in Middletown, CT., an average of \$312K a year over the past five years.

If, hypothetically, Choice overhead rates had been doubled five years ago, our net revenue during this period would have fallen to an average of (\$529K) a year. Were this trend to continue into the future, the unit would exhaust its net asset balance, currently \$2.5MM, in under five years. However, the unsustainability of this approach would lead to the shuttering of the unit long before this time.

So doubling the overhead rate, without reimbursing Choice for the costs of maintaining its offices, is a shutdown scenario. Among the collateral damages to this action would be the loss of an annual revenue stream of approximately \$370K a year to the ALA general fund.

ACRL FY21 Budget

The committee reviewed Doc 6.0, Basic Budget Assumptions. Allison shared that they use time study to account for the work down to an hour. There was a general consent in support of all 8 items listed.

9.0 Review of Progress on B&F Committee's Work Plan (Allen) #10.0

The committee discussed its year-end report and work plan for next year. The committee advised to include in the report a review of the budget assumptions and staying abreast of the work of the ALA Steering Committee on Organizational Effectiveness (SCOE).

Possible updates for the work plan could include:

- If SCOE makes recommendations with implications for the ACRL budget, the committee will review and update as needed.
- Submit communications with the ACRL Board as needed to the ALA Executive Board regarding finances.
- Review of the ALA operating agreement

10.0 New Business (Allen)

There was no new business.

11.0 Adjournment (Allen)



Division-level Committee Year-end Report and Work Plan Template

Each year, ACRL [division-level committees](#) should complete a year-end report and work plan. The **report** section should be completed by the outgoing chair. By **July 19, 2019**, the outgoing chair should post the combined template with only the 2018–19 report section completed to ALA Connect.

The **work plan** section should be completed by the incoming chair. Committee members, Board liaison, staff liaison should all review and approve the work plan. By **August 9, 2019**, the incoming chair should post the combined template with the 2018–19 report and 2019–20 work plan sections completed to ALA Connect. Projects included in a committee's work plan will be implemented September 2019 through June 2020.

Committee Name & Charge	
Committee Name:	Budget and Finance Committee
Charge/Tasks:	Charge/Tasks: <ul style="list-style-type: none"> • To submit annually a recommended budget for the ACRL division (including division publications, the CHOICE budget, the allocation of Long Term Investment fund income) to the ACRL Board of Directors for action. • To advise the ACRL Board of Directors on its allocation of Friends of ACRL contributions to strategic projects and programs, as well as to consult with the ACRL Board of Directors on fundraising goals and objectives. • To counsel the ACRL Board of Directors on questions regarding all fiscal matters of the division or its publications, including dues levels and fundraising, especially as they relate to alignment with the strategic plan and the Core Commitment to equity, diversity and inclusion.

2018–19 Leadership (terms: July 1, 2018–June 30, 2019)	
Chair:	Carolyn Henderson Allen
Vice-Chair:	n/a
Board liaison:	Lauren Pressley/Karen Munro
Staff liaison:	Allison Payne
Other leaders:	

2019–20 Leadership (terms: July 1, 2019–June 30, 2020)	
Chair:	Carolyn Henderson Allen
Vice-Chair:	n/a
Board liaison:	Jon E. Cawthorne
Staff liaison:	Allison Payne
Other leaders:	

Report & Work Plan Submission			
Year-end report written by:	Carolyn Henderson Allen	Date:	August 15, 2019
Work plan submitted by:	Carolyn Henderson Allen	Date:	August 15, 2019

2018–19 Year-end Report

This report will be included in the committee's official record of activities maintained by the ACRL staff. Brief bulleted lists are suggested for the responses.

1. What were the major projects/activities accomplished by your committee in the 2018–19 membership year (July 1, 2018 to June 30, 2019)?

ACRL Strategic Planning and Orientation Session, October 2019
 Discussed budget assumptions and recommended FY2020 Budget to ACRL Board of Directors, ALA Annual 2019 which included an additional \$30,000 for work related to EDI initiatives
 Recommended to Board of Directors a modest personal dues increase (\$2.00) in keeping with the HEPI Index; no increase to student dues

 Monitored and discussed the financial outlook for CHOICE
 Discussed SCOE recommendations and opportunities/challenges for change

2. What were the relevant results for your projects?

Board of Directors budget approval
 On the fund development side of the budget, added language to include EDI
 Dashboard Metrics approved and will be continued and updated by staff

3. Which if any 2018–19 projects will continue next year?

The majority of the projects are on-going and will be continued
 Work with the Executive Director to ensure a healthy budget
 Keep the Board of Directors informed of all major changes if any to approved budget
 Hold regular meetings with the committee to ensure continued understanding of budget activity and program changes
 Monitor the LTI for sustainability
 Continue to monitor outcomes of CHOICE programs and budget impact

4. What worked well?

The ED and staff are efficient, supportive and excellent managers
 Meetings with Board are helpful and the members are supportive
 Web based programming, on-line meetings and in-person meetings are handled well with proper access to technology as appropriate

5. What could have worked better?

No issues here

6. How has the work/activities of your committee demonstrated commitment to equity, diversity, and inclusion, within or beyond ACRL?

The budget supports all of the associations work related to EDI. It is imperative that we manage our resources well to enable success of EDI programs and initiatives today and into the future.

7. Was there information you could have been provided before starting this project that would have made your work easier?

None

8. What made this work most rewarding (observations/comments/accolades)?

Excellent staff support as stated above. Kudos to all who work at ACRL for their leadership and thoughtful collaboration with the membership, and especially the budget committee.

9. Any other comments, recommendations, or suggestions?

Optional

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #1	
Activity Name:	Budget Review
Brief Description:	Review ACRL and Choice budget annually.

Activity #1 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

<u>ACRL Plan for Excellence</u>	
Check the best goal and objective.	
X	Value of Academic Libraries
X	Student Learning
X	Research and Scholarly Environment
X	New Roles and Changing Landscapes
X	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
<p>The budget has impact on all the programs and services of the association. Without sound fiscal management, the Plan for Excellence would be marginalized or non-existent.</p>	

ACRL AC20 B&F Doc 2.0

Activity #1 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Budget assumptions reviewed and discussed by Budget and Finance Committee	Mid to late October 2020	B & F Committee, Executive Director, Staff Liaison	Staff Support
Draft of FY 2019 budget reviewed at ALA Midwinter Meeting	February 2020	B & F Committee, Executive Director, Staff Liaison	Staff Support
Final review of draft budget and vote by the Committee to recommend a proposed budget to the ACRL Board of Directors	June 2020	B & F Committee, Executive Director, Staff Liaison	Staff Support

Activity #1 Assessment

How will success be measured?

Approval of the proposed budget by the Board of Directors

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #2	
Activity Name:	Monitor CHOICE's financial outlook and new product development
Brief Description:	

Activity #2 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

ACRL AC20 B&F Doc 2.0

Activity #2 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Review and discuss Choice financial data at ALA Midwinter and Annual	February 2020 and June 2020	B & F Committee, Executive Director, Choice Publisher, Staff Liaison	Staff Support
Discuss new products and potential revenue streams for Choice at ALA Midwinter and Annual	February 2020 and June 2020	B & F Committee, Executive Director, Choice Publisher, Staff Liaison	Staff Support

Activity #2 Assessment
How will success be measured?
Reports, budget reviews, discussions and recommendations will be made to the Board of Directors; new programs/ products are included

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #3	
Activity Name:	Continued evaluation of the dashboard tool relative to program outcomes
Brief Description:	Budget and membership

Activity #3 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget and membership	

ACRL AC20 B&F Doc 2.0

Activity #3 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Continue to monitor the current dashboard model	Throughout the year	B & F Committee, Executive Director, Staff Liaison	Staff Support

Activity #3 Assessment
How will success be measured?
on-going assessment of outcomes relative to the programs being measured

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #4	
Activity Name:	Review and recommend dues rates for FY 2021 to the ACRL Board of Directors
Brief Description:	Ensure the health of the association through continuous and increased membership in all categories

Activity #4 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

ACRL AC20 B&F Doc 2.0

Activity #4 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Monitor HEPI data (Higher Education Price Index)	Throughout the year	ACRL Staff reports HEPI to the B & F Committee	Staff Support
Discuss HEPI and dues amounts at ALA Midwinter	February 2020	ACRL Staff reports HEPI to the B & F Committee	Staff Support
Review HEPI data and possible dues amounts and develop recommendation for personal member dues for FY 2020 to the ACRL Board of Directors.	June 2020	ACRL Staff reports HEPI to the B & F Committee	Staff Support
Review organizational dues and develop recommendation to Board of Directors	June 2020	ACRL Staff reports HEPI to the B & F Committee	Staff Support
Review organizational dues and develop recommendation to Board of Directors	June 2020	ACRL Staff reports HEPI to the B & F Committee	Staff Support

Activity #4 Assessment
How will success be measured?
Board of Directors approval of the FY2020 dues recommendations

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #5	
Activity Name:	Friends' disbursements and fundraising activities
Brief Description:	Budget

Activity #5 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

ACRL AC20 B&F Doc 2.0**Activity #5 Outline****Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.**

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Advise the Board on Friends Funds and fundraising activities	Throughout the year	Executive Director, B & F Committee	Staff Support
Advise the Board on the outcome of the ACRL 2019 Conference Scholarship Campaign	As information becomes available	Executive Director, B & F Committee	Staff Support

Activity #5 Assessment**How will success be measured?**

The level of giving and number of scholarships awarded

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #6	
Activity Name:	Advise Board of Directors on potential transfers to the Long Term Investment Fund.
Brief Description:	This represents the effort to ensure long term financial strength so that ACRL can continue to provide a wide range of services to members.

Activity #6 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

ACRL AC20 B&F Doc 2.0**Activity #6 Outline****Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.**

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Advise the Board of Directors concerning potential transfers from the net asset balance to the Long Term Investment Fund	June 2020	B & F Committee, Executive Director	Staff Support

Activity #6 Assessment**How will success be measured?**

Approval of recommendation by the Board of Directors

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #7	
Activity Name:	Plan and conduct orientations to Budget and Finance Committee for new committee members and new ACRL Board of Directors members.
Brief Description:	To enable a better understanding of how the budget is designed and managed

Activity #7 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

ACRL AC20 B&F Doc 2.0

Activity #7 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Survey Committee members for availability	August/September, 2019	ACRL Staff	Staff Support
Plan activities for committee members' orientation	August/September, 2019	B & F Chair, Staff Liaison, Executive Director	Staff Support
Hold committee members' orientation	Late September	B & F Chair, Staff Liaison, Executive Director	Staff Support
Plan orientation for new Board of Directors members	September 2019	B & F Chair, Staff Liaison, Executive Director	Staff Support
Hold orientation for new Board of Directors members/ SPOS	September 2019	B & F Chair, Staff Liaison, Executive Director	Staff Support

Activity #7 Assessment

How will success be measured?

Feedback from survey of participants

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #8	
Activity Name:	Monitor the student membership relative to dues
Brief Description:	Budget

Activity #8 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	

ACRL AC20 B&F Doc 2.0**Activity #8 Outline****Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.**

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Monitoring the number of student members and whether membership is changing in response to discounted student fees.	Throughout the year	B & F Committee, Executive Director, Staff Liaison	Staff support

Activity #8 Assessment**How will success be measured?**

Sustained membership and member increases

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #9	
Activity Name:	Info-graphic showing how ACRL uses it funds.
Brief Description:	Member engagement; programs and services

Activity #9 Timeline	
How long will it take to do this project?	
X	continuous project assigned in charge
	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
	Core Commitment to Equity, Diversity & Inclusion
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Review results of membership activity reported by staff	

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Activity #9 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
monitor info-graphic data	Review at Mid-winter meeting	B&F Committee, ACRL staff	Staff Support

Activity #9 Assessment
How will success be measured?
Review outcomes relative to membership in all categories and programs

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #10	
Activity Name:	Monitor the level of the net asset balance to make recommendations to the Board of Directors.
Brief Description:	Budget

Activity #10 Timeline	
How long will it take to do this project?	
<input type="checkbox"/> continuous project assigned in charge <input type="checkbox"/> short-term project that will be completed this membership year <input checked="" type="checkbox"/> multi-year project continuing past June 30, 2020. Expected completion date: 	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Ensure continued programming and a healthy association	

ACRL AC20 B&F Doc 2.0**Activity #10 Outline****Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.**

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Ensure the level of the net asset balance is sufficient enable successful programming and making recommendations to the Board of Directors.	ALA Midwinter 2020	B&F Committee and Executive Director	Staff Support

Activity #10 Assessment**How will success be measured?**

monitor balances and ensure fiscal programming is managed within budget constraints

2019–20 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2019–20 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #11	
Activity Name:	ALA Finances and Organizational Effectiveness
Brief Description:	Stay abreast of ALA finances, and implications for ACRL. Monitor ALA finances and SCOE recommendations and give input in conjunction with the ACRL Board. If there are recommendations that impact the ACRL budget, work with ACRL staff to update per approved guidelines.

Activity #11 Timeline	
How long will it take to do this project?	
<input type="checkbox"/> continuous project assigned in charge <input type="checkbox"/> short-term project that will be completed this membership year <input checked="" type="checkbox"/> multi-year project continuing past June 30, 2020. Expected completion date: <input type="text"/>	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
X	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

ACRL AC20 B&F Doc 2.0**Activity #11 Outline****Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.**

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Review SCOE interim report	ALA MW20	B&F Committee and Executive Director	Staff Support
Meet with BARC liaison	ALA MW20	B&F Committee and Executive Director	Staff Support
Review SCOE final report	ALA June 2020	B&F Committee and Executive Director	Staff Support
Meet with BARC liaison	ALA June 2020	B&F Committee and Executive Director	Staff Support

Activity #11 Assessment**How will success be measured?**

ALA financial and SCOE reports are distributed to and reviewed by B&F committee. If there are implications for the ACRL and Choice budgets, committee will discuss and make recommendations.

2019–20 Work Plan

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Work Plan Activity #12	
Activity Name:	Core Commitment to Equity, Diversity and Inclusion
Brief Description:	Consider how ACRL can financially support its Core Commitment to EDI. Strategically review ACRL's annual budget with consideration to impact of EDI initiatives and programming.

Activity #12 Timeline	
How long will it take to do this project?	
	continuous project assigned in charge
	short-term project that will be completed this membership year
X	multi-year project continuing past June 30, 2020. Expected completion date:

ACRL Plan for Excellence	
Check the best goal and objective.	
	Value of Academic Libraries
	Student Learning
	Research and Scholarly Environment
	New Roles and Changing Landscapes
X	Core Commitment to Equity, Diversity & Inclusion
	Enabling Programs and Services (education, advocacy, publications, or member engagement)
Provide a brief sentence connecting your project to the goal area and objective you selected:	
Budget	

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Activity #12 Timeline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)
Review ACRL budget with EDI lens	ALA MW20	B&F Committee and Executive Director	Staff Support
Review ACRL budget with EDI lens,	ALA June 2020	B&F Committee and Executive Director	Staff Support

Activity #12 Assessment
How will success be measured?
The committee will monitor the ACRL budget and make recommendations while considering ACRL's Core Commitment to EDI.

This page included to accommodate double-sided printing.



Division-level Committee Year-end Report and Work Plan Template

Each year, ACRL [division-level committees](#) should complete a year-end report and work plan. The **report** section should be completed by the outgoing chair. By **July 31, 2020**, the outgoing chair should post the combined template with only the 2019–2020 report section completed to ALA Connect.

The **work plan** section should be completed by the incoming chair. Committee members, Board liaison, staff liaison should all review and approve the work plan. By **August 15, 2020**, the incoming chair should post the combined template with the 2019–2020 report and 2020–2021 work plan sections completed to ALA Connect. Projects included in a committee's work plan will be implemented September 2020 through June 2021.

Committee Name & Charge	
Committee Name:	
Charge/Tasks:	

2019–2020 Leadership (terms: July 1, 2019–June 30, 2021)	
Chair:	
Vice-Chair:	
Board liaison:	
Staff liaison:	
Other leaders:	

2020–2021 Leadership (terms: July 1, 2020–June 30, 2021)	
Chair:	
Vice-Chair:	
Board liaison:	
Staff liaison:	
Other leaders:	

Report & Work Plan Submission			
Year-end report written by:		Date:	
Work plan submitted by:		Date:	

2019–2020 Year-end Report

This report will be included in the committee's official record of activities maintained by the ACRL staff. Brief bulleted lists are suggested for the responses.

1. What were the major projects/activities accomplished by your committee in the 2019–2020 membership year (July 1, 2019 to June 30, 2020)?

2. What were the relevant results for your projects?

3. Which if any 2019–2020 projects will continue next year?

4. What worked well?

5. What could have worked better?

6. How has the work/activities of your committee demonstrated commitment to equity, diversity, and inclusion, within or beyond ACRL?

7. Was there information you could have been provided before starting this project that would have made your work easier?

8. What made this work most rewarding (observations/comments/accolades)?

9. Any other comments, recommendations, or suggestions?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #1	
Activity Name:	
Brief Description:	

Activity #1 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #1 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #1 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #2	
Activity Name:	
Brief Description:	

Activity #2 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #2 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #2 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #3	
Activity Name:	
Brief Description:	

Activity #3 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #3 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #3 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #4	
Activity Name:	
Brief Description:	

Activity #4 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #4 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #4 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #5	
Activity Name:	
Brief Description:	

Activity #5 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #5 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #5 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #6	
Activity Name:	
Brief Description:	

Activity #6 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #6 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #6 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #7	
Activity Name:	
Brief Description:	

Activity #7 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #7 Outline

Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.

Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #7 Assessment

How will success be measured?

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2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #8	
Activity Name:	
Brief Description:	

Activity #8 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #8 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #8 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #9	
Activity Name:	
Brief Description:	

Activity #9 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #9 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #9 Assessment
How will success be measured?

2020–2021 Work Plan

Please complete this form for each activity that the committee plans to undertake in the 2020–2021 program year. While the form is pre-populated with five activities, it is not required to generate ideas for all five activities. Please only complete this form for the appropriate number of activities that work for your committee. If you need additional sheets, please contact your staff liaison.

Work Plan Activity #10	
Activity Name:	
Brief Description:	

Activity #10 Timeline	
How long will it take to do this project?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2021. Expected completion date:	

ACRL Plan for Excellence	
Check the best goal and objective.	
Value of Academic Libraries	
Student Learning	
Research and Scholarly Environment	
New Roles and Changing Landscapes	
Core Commitment to Equity, Diversity & Inclusion	
Enabling Programs and Services (education, advocacy, publications, or member engagement)	
Provide a brief sentence connecting your project to the goal area and objective you selected:	

Activity #10 Outline			
Outline the steps and deadlines planned to complete the project. Attach additional sheets if needed.			
Specific Action	Due Date	Party Responsible	Resources Needed (e.g., financial, tech, staff support)

Activity #10 Assessment
How will success be measured?

This page included to accommodate double-sided printing.

Typically, in June the Committee would review the 3rd-quarter memo with data through April or May. However, ALA's finance office can only provide financial data through January 2020 so we are including the 2nd-quarter memo again.

ACRL AC20 B&F Doc 4.0

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



Memo

To: ACRL Board of Directors
ACRL Budget and Finance Committee

From: Mary Ellen K. Davis, ACRL Executive Director

Date: March 2020

Re: 2nd Quarter Report, FY 2020

The attached spreadsheet (Doc 4.1) details the performance for the first quarter of FY2020, ending January 31, 2020. An executive summary and highlights of financial performance for ACRL and CHOICE follow.

As a reminder, ACRL's budget is best considered on a two-year cycle due to the ACRL Conference. Revenues and expenses for the Conference are spread across two years creating deficits in even years and surpluses in odd years. However, over the last few years ACRL has been spending down its net asset balance so conference years have also had a deficit. Thus, comparisons of total financial performance to last year, while useful for the CHOICE budget, are not as meaningful for the ACRL portion of the report, so we have presented the ACRL comparisons with the FY18 2nd quarter actual, so comparisons between two budgets in ACRL non-conference years can be made

Executive Summary

ACRL Total	FY20 2nd Q Actual	FY20 2nd Q Budget	Var.	FY18 2nd Q Actual	Var. FY18 to FY20
Revenues	\$793,587	\$828,047	(\$34,460)	\$806,460	(\$12,873)
Expenses	\$1,206,419	\$1,370,990	(\$164,571)	\$1,180,237	\$26,182
NET	(\$412,832)	(\$542,943)	\$130,112	(\$373,777)	(\$39,055)

CHOICE Total	FY20 2nd Q Actual	FY20 2nd Q Budget	Var.	FY19 2nd Q Actual	Var. FY19 to FY20
Revenues	\$1,075,481	\$1,071,991	\$3,490	\$926,279	\$149,202
Expenses	\$1,128,767	\$1,185,798	(\$57,031)	\$1,273,135	(\$144,368)
NET	(\$53,286)	(\$113,807)	\$60,522	(\$346,856)	\$293,570

ACRL's FY20 second-quarter performance report includes total revenues of \$793,587 against the \$828,047 budget with a variance of 4%. Expense savings of (\$164,571) against a budget of \$1,370,990 improved ACRL's net deficit by \$130,112 or 24% to (\$412,832). As stated above, ACRL's FY20 budget was built to actively invest its net asset balance in member programs and services. Last year the ACRL Board approved a budget with a -\$920,682 deficit for FY20.

With the cash flow issues revealed by ALA at the 2020 Midwinter Meeting along with ALA's use of the divisions' net asset balances, the cancelation of the ALA Annual Conference, and the impact of COVID-19, ACRL's FY20 year-end budget performance is expected to differ from the budget plan.

ACRL Revenues

As mentioned, revenues were below budget by 4% at \$793,587 against the budget of \$828,047 and performance differed by project.

- ACRL's Consulting business continues to be strong in the second quarter performing better than budget by 82% with \$40,325 actual versus a \$22,125 budget. While opportunities for new business this fiscal year are slim due to the pandemic, the contract ACRL had for the Census training will help us meet budget.
- Surprisingly, subscriptions performed slightly better than budget, with \$14,981 actual versus at \$13,688 budget.
- Product advertising is meeting budget with print and online ads exceeding budget performance through January and at the moment poised to exceed budget by year end. However, we have begun to experience some ad cancellations so this may change before the year is out.

Revenue lines underperforming include:

- Membership continues to struggle; lagging 4% against budget (\$243,402 against a budget of \$254,702) as we watch the number of regular members decline. It would not be unexpected to have a steeper decline as the year progresses given the pandemic.
- Revenue from ACRL's Trends & Stats products are 19% below budget for several reasons. The release of our survey report is delayed as we have had to extend the reporting period recognizing that institutions are closed and otherwise occupied due to COVID-19. The new facilities survey will be further delayed, and worst case may not launch this fiscal year.
- Book sales are \$27,000 or 18% below budget, while eBook sales are 11% or \$1,550 ahead of budget for a net revenue 13% below budget. We expect this trend to continue as libraries move away from purchasing print to purchasing access via a hosted platform. We are on track to publish all scheduled titles this year but despite this do not anticipate making budget. Year-end results will depend on whether library operations will continue acquisitions for staff or for MLIS programs.
- The Rare Books & Manuscripts Conference (RBMS) scheduled for June 2020 has been canceled, and we will be issuing refunds to registrants and sponsors, although encouraging them leave the money with us for next year or as a donation. Sponsors allowed ACRL/RBMS to keep nearly \$10,000 of the \$27,000 pledged received before the cancelation to offset sunk costs. As revenue for professional development is not accrued until the month of the event, this will not

impact the second-quarter report, but while some revenue may transition to donations, we will expect to lose \$137K budgeted in registration fees for this conference. At the time of the cancellation about \$77,000 had been collected that will be refunded. Of course, some of this loss will be offset by expense reductions.

- ACRL's licensed workshops (or RoadShows) have seen a number of cancellations this month and no new business is expected given the pandemic. We expect to significantly miss budget (by more than 50%) due to the campus closures and shelter-in-place orders. We have cancelled the Information Literacy Immersion Program (scheduled for August) as the university host was unable to provide the facilities needed to offer the program. This will mean no revenues, some sunk costs, and also some cost savings, including \$12,000 in scholarships, which will not be awarded.
- FY20 has been a slow year for classified advertising and it is down 11% as of the January report (slight uptick as of March, for which we have receipts and shows an improvement to 8.5% off budget.) Given the pandemic, there is a likelihood there will be a slowdown in hiring for the remainder of the year which could cut this revenue stream by as much as 30-60% off budget.

ACRL Expenses

ACRL expenses are 12% below budget at \$1,206,419 actual versus a budget of \$1,370,990. Staff will continue to carefully monitor expenses against budget and adjust as possible against declining revenues. Clearly there will be savings in travel and expenses for events that are canceled. There will also be some salary savings given my retirement April 24.

ACRL Net revenue

Per the performance reports, ACRL ended the second-quarter with net expense of -\$412,832 against a budget of -\$ 542,943 or \$ 130,112 or 24% less than budgeted. Staff will continue to look for strategic cost savings as the year continues.

ACRL Overhead Payment to ALA

Given the loss of revenue due to the pandemic, ACRL projects that it will miss its overhead payment to ALA, budgeted at \$259,651, by anywhere from \$70,000 to \$140,000.

ACRL LTIs

ACRL's long-term investments ended FY19 (8/31/19) at \$4,956,786. At the end of January 2020, they had appreciated by \$343,695 to \$5,297,711. The February reports are indefinitely delayed due to the pandemic, but one can imagine ALA's investments are seeing the same declines the market is.

Choice Performance Discussion

FY20 Q2

Through January 2020 Choice net income is -\$53,284, some \$60K better than budget. The improvement is almost entirely due to cost savings, some of them only temporary, with expenses running \$57K better than budget and revenues ahead of budget by a mere \$3.5K.

Table 1: Choice Unit Performance

January 2020								
CHOICE 404	Budget (Year)	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Beginning Net Assets	2,571,979	2,571,979	2,571,979	0	0%	2,926,294	(354,315)	-12.11%
TOTAL REVENUES	2,645,629	1,071,989	1,075,483	3,494	0.3%	926,280	149,203	16.11%
Total Expenses before OH/Taxes	2,275,080	1,030,987	973,931	57,056	5.5%	1,131,833	157,902	13.95%
Contribution Margin	370,549	41,002	101,552	60,550	147.7%	(205,553)	307,105	-149.40%
Overhead	350,546	142,635	142,501	134	0.1%	122,732	(19,769)	-16.11%
Allocations (575 Main St)	29,225	12,177	12,335	(158)	-1.3%	18,570	6,235	33.58%
Tax	0	0	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL EXPENSES	2,654,851	1,185,799	1,128,767	57,032	4.8%	1,273,135	144,368	11.34%
Net Revenue/(Expense) from Ops	(9,222)	(113,810)	(53,284)	60,526	53.2%	(346,855)	293,571	84.64%
Open Choice writedown	0	0	0	0	#DIV/0!	176,324	(176,324)	-100.00%
Net Revenue/(Expense)	(9,222)	(113,810)	(53,284)	60,526	-53.2%	(523,179)	469,895	-89.82%
Ending Net Asset Balance	2,562,757	2,458,169	2,518,695	60,526	2.5%	2,403,115	115,580	4.81%

REVENUES

Choice revenues are performing well against both budget and prior year, the shortfall in royalties being self-correcting (see below, s.v., Licensing). Of far more importance is the long-term effect of the COVID-19 pandemic, which did not make its influence felt globally until after the reporting period. The economic downturn it is producing is already affecting funding for both libraries and academic publishers. Writing to the scholcomm listserv on 30 March, Charles Watkinson, publisher at the University of Michigan Press, observed:

We anticipate print sales to libraries to essentially dry up between early March and end of June but ebook sales to remain stable, even possibly grow slightly as libraries focus on resourcing remote-working faculty and students. But, since we make more money from print sales than ebook sales, we will end up in deficit for the year.

Where we can cover that from remains a question. Previously the University has stepped up to fill a one-time hole with an expectation that next year we'll do better.

But I'm concerned they won't have the capacity to do so in FY 21 (emphasis added).

Clearly the situation Charles describes will not be limited to a quarter or even a year, and our thinking at this point is that Choice cannot avoid its impact as a corollary to the damage done to library funding.

Table 2: Choice Unit Revenues

January 2020							
404 UNIT REVENUES							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Subscriptions	528,021	546,215	18,194	3.45%	513,615	32,600	6.35%
Advertising/Sponsored Content	228,312	248,321	20,009	8.76%	213,748	34,573	16.17%
Webinars	66,406	74,800	8,394	12.64%	35,150	39,650	112.80%
Royalties	213,000	178,512	(34,488)	-16.19%	130,898	47,614	36.37%
Other \$	36,250	27,635	(8,615)	-23.77%	32,869	(5,234)	-15.92%
Total Revenue	1,071,989	1,075,483	3,494	0.33%	926,280	149,203	16.11%

SUBSCRIPTIONS: Subscription revenue is running over \$18K ahead of budget, and twice that of last year, in part on the surprising strength of *Choice* magazine thus far (+\$11K) and the timing of payments from ProQuest for *Resources for College Libraries* (+\$15K). Given that the RCL issue is simply one of calendarization (note that we are actually down year-over-year), we are nonetheless encouraged to see the magazine holding its own against prior year. The improvement against prior year for *Choice Reviews* is misleading, caused simply by the fact that ALA Finance did not report our earned income for that publication during February 2019.

Table 3: Subscriptions

January 2020							
SUBSCRIPTIONS							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Choice magazine	160,983	171,998	11,015	6.84%	172,124	(126)	-0.07%
Choice cards	37,751	36,476	(1,275)	-3.38%	40,230	(3,754)	-9.33%
Subtotal Choice Print	198,734	208,474	9,740	4.90%	212,354	(3,880)	-1.83%
Choice Reviews	276,881	269,026	(7,855)	-2.84%	221,280	47,746	21.58%
Total Choice	475,615	477,500	1,885	0.40%	433,634	43,866	10.12%
ccAdvisor	15,625	16,586	961	6.15%	23,076	(6,490)	-28.12%
Resources for College Libraries	36,781	52,129	15,348	41.73%	56,905	(4,776)	-8.39%
TOTAL SUBSCRIPTIONS	528,021	546,215	18,194	3.45%	513,615	32,600	6.35%

As previously noted in these reports, revenue from libraries (i.e., subscriptions) continues to fall as a percentage of total Choice revenue, increasingly replaced by revenue from advertisers and sponsors.

ADVERTISING AND SPONSORSHIPS:

Thus far this year, advertising and sponsored content (webinars, white papers, podcasts, newsletters, and eblasts) have been sources of strength for Choice. Gross magazine advertising is running ahead of budget (+19K), and *Choice Reviews* is beating budget by an appreciable margin (\$34K), but this figure, too, is misleading inasmuch as it includes FY19 revenue that ALA Finance did not report for that fiscal year. Not to look a gift horse in the mouth, however; FY20 advertising revenue is the beneficiary of this error.

Webinar revenue is also performing well. As with all our advertising streams, we have the benefit of being able to see total bookings, billed and prebilled, through the end of the year, and for webinars the FY20 outlook is very strong. Bookings through the end of the fiscal year are approaching \$200K, almost \$30K ahead of last year and some \$9K ahead of our ambitious budget of \$187,500 in gross sales. Other

elements of our content marketing program were below budget by some \$30K in January but have since rebounded. White paper bookings of \$48K (\$18K better than budget) are slated for this summer, and podcasts are on track to finish the year at \$32K, or about \$10K ahead of budget. Newsletters and eblasts are lagging our full-year budget by \$28K, but the strength of the other content-marketing lines means that we should finish FY20 almost exactly on budget for content marketing overall.

Taken as a whole, and particularly in light of the very large audiences we are attracting (year-to-date webinar registrants: 15,851; podcast listener sessions: 23,012; white paper downloads: 4,286; newsletter subscribers: 13,691), our content marketing program represents a growth area for Choice.

Having said that, I should point out that the massive disruptions of COVID-19 are now causing advertisers and sponsors to reassess their ad spend for the remainder of the year. So far, cancellations of existing contracts have been minimal (approx. \$6K), but as of the end of March the sales manager is reporting that new bookings have all but disappeared.

Table 4: Advertising and Sponsorships

January 2020							
ADVERTISING & SPONSORSHIPS (net)							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Choice magazine	119,375	136,304	16,929	14.18%	139,317	(3,013)	-2.2%
Choice Reviews	11,937	45,465	33,528	280.87%	55,060	(9,595)	-17.4%
Content Marketing	95,015	67,075	(27,940)	-29.41%	16,296	50,779	311.6%
ccAdvisor	4,973	3,384	(1,589)	-31.95%	4,703	(1,319)	-28.0%
Total	231,300	252,228	20,928	9.05%	215,376	36,852	17.1%
Webinars	63,418	70,893	7,475	11.79%	33,522	37,371	111.5%
TOTAL ADVERT & SPONSHIPS	294,718	323,121	28,403	9.64%	248,898	74,223	29.8%

LICENSING: Elsewhere in revenue, royalty income lags budget by almost \$35K because of timing, in this case, the later-than-anticipated arrival of some \$30K in licensing revenue from OCLC. However, licensing revenue is fairly predictable, and despite these timing issues, we expect to meet budget for the year.

Table 5: Licensing

January 2020							
LICENSING							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Choice	417	366	(51)	-12.23%	100	266	266.00%
Choice reviews	212,583	170,146	(42,437)	-19.96%	130,798	39,348	30.08%
RCL	0	8,000	8,000	#DIV/0!	0	8,000	#DIV/0!
Choice Reviews	0	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL LICENSING	213,000	178,512	(34,488)	-16.19%	130,898	47,614	36.37%

EXPENSES

Finally, we have our expenses well in hand, finishing January \$60K ahead of budget and \$150K better than a year ago. Payroll is down year-over-year owing to a reduction in force and an unbudgeted termination, and the \$61K improvement to budget in publication-related expenses is largely on account of the fact that we have only recently begun spending on the relaunch of Choice360. This project is in full swing as of this writing, and our projections at this point are that we will come in about \$15K below

budget on that project. Fingers crossed. That aside, we are at or close to budget in all other spending categories.

Table 6: Direct Expenses

January 2020							
EXPENSES	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Payroll and Related	655,356	651,591	3,765	0.57%	769,281	117,690	15.30%
Outside Services	87,021	94,913	(7,892)	-9.07%	102,486	7,573	7.39%
Travel and Related	17,800	9,321	8,479	47.63%	18,840	9,519	50.53%
Meetings and Conferences	5,500	1,250	4,250	77.27%	1,735	485	27.95%
Publication-related	165,746	104,529	61,217	36.93%	108,023	3,494	3.23%
Operating	108,247	119,162	(10,915)	-10.08%	132,298	13,136	9.93%
TOTAL DIRECT EXPENSES	1,039,670	980,766	58,904	5.67%	1,132,663	151,897	13.41%

Based on our full-year projections at this point, we are forecasting overhead payment to the General Fund of \$346,000, about \$4,000 below budget.

This page included to accommodate double-sided printing.

ACRL 2nd Quarter FY20
Budget Report

Typically, in June the Committee would review the 3rd-quarter memo with data through April or May. However, ALA’s finance office can only provide financial data through January 2020 so we are including the 2nd-quarter memo again.

	A	B	C	D	E	F	G	H	I
1	4/2/2020 10:30	FY 2020	FY 2020	FY 2020	\$ Variance	% Variance	FY 2018	\$ Difference	% Difference
2	Sources of Revenue	BUDGET	2nd Quarter	2nd Quarter	From	From	2nd Quarter	From Last	From Last
3			Budget	Jan. Actual	Budget	Budget	Jan. Actual	Year Actual	Year Actual
4	BEGINNING RESERVE LEVELS:								
5	*Reserve Sept. 1: ACRL Op. Reserve Fund	\$3,311,824	\$3,311,824	\$3,311,824	\$0	0.00%	\$4,687,947	(\$1,376,123)	-29.35%
6	Reserve Sept. 1: ACRL LTI Fund (inc. awards)	\$4,954,016	\$4,954,016	\$4,954,016	\$0	0.00%	\$4,180,025	\$773,991	18.52%
7	Reserve Sept. 1: CHOICE Fund	\$2,571,980	\$2,571,980	\$2,571,980	\$0	0.00%	\$2,926,294	(\$354,314)	-12.11%
8	Reserve Sept. 1: CHOICE LTI Fund	\$538,536	\$538,536	\$538,536	\$0	0.00%	\$572,349	(\$33,813)	-5.91%
9									
10	Subtotal	\$11,376,356	\$11,376,356	\$11,376,356	\$0	0.00%	\$12,366,615	(\$990,259)	-8.01%
11	ACRL LTI Net Interest (not inc. awards)	\$87,683	\$21,921	\$222,839	\$200,919	916.57%	\$332,612	(\$109,773)	-33.00%
12									
13	MEMBERSHIP DUES AND OTHER								
14	Dues	\$611,284	\$254,702	\$246,389	(\$8,312)	-3.26%	\$259,229	(\$12,840)	-4.95%
15	Standards & Licensing Fees	\$102,500	\$23,792	\$40,484	\$16,692	70.16%	\$6,689	\$33,795	505.23%
16	Misc. Donations	\$0	\$0	\$0	\$0	N/A	\$0	\$0	N/A
17	Awards	\$16,600	\$0	\$500	\$500	N/A	\$0	\$500	N/A
18	Special Events	\$15,125	\$2,400	\$2,500	\$100	4.17%	\$50	\$2,450	4900.00%
19	Diversity Alliance	\$24,000	\$10,000	\$12,500	\$2,500	25.00%	\$15,000	(\$2,500)	-16.67%
20	Subtotal	\$769,509	\$290,893	\$302,373	\$11,480	3.95%	\$280,968	\$21,405	7.62%
21									
22	PUBLICATIONS								
23	CHOICE	\$2,645,629	\$1,071,991	\$1,075,481	\$3,490	0.33%	\$926,279	\$149,202	16.11%
24	C&RL	\$16,200	\$6,667	\$9,718	\$3,051	45.76%	\$7,286	\$2,432	33.39%
25	C&RL News	\$564,657	\$227,266	\$236,175	\$8,909	3.92%	\$228,339	\$7,836	3.43%
26	RBM	\$27,373	\$13,494	\$14,585	\$1,091	8.09%	\$7,863	\$6,722	3.82%
27	Nonperiodical Publications	\$379,380	\$153,602	\$133,786	(\$19,816)	-12.90%	\$175,789	(\$42,003)	-116.27%
28	Library Statistics	\$157,809	\$48,595	\$39,215	(\$9,379)	-19.30%	\$36,126	\$3,089	8.55%
29									
30	Subtotal	\$3,791,048	\$1,521,615	\$1,508,961	(\$12,654)	-0.83%	\$1,381,682	\$127,279	9.21%
31									
32	EDUCATION								
33	*Institutes	\$207,214	\$0	\$0	\$0	N/A	(\$427)	\$427	N/A
34	ACRL Conference	(\$24,000)	(\$10,000)	(\$1,895)	\$8,105	-81.05%	(\$15,890)	\$13,995	-88.07%
35	Pre-Conferences & Workshops	\$367,305	\$63,372	\$32,500	(\$30,872)	-48.72%	\$64,750	(\$32,250)	-49.81%
36	Annual Conference Programs	\$16,000	\$0	\$500	\$500	N/A	\$1,500	(\$1,000)	N/A
37	Web-CE	\$90,570	\$34,158	\$26,629	(\$7,529)	-22.04%	\$20,155	\$6,474	32.12%
38									
39	Subtotal	\$657,089	\$87,530	\$57,734	(\$29,796)	-34.04%	\$70,088	(\$12,354)	-17.63%
48									
49	TOTAL REVENUE	\$5,217,646	\$1,900,038	\$1,869,068	(\$30,969)	-1.63%	\$1,732,738	\$136,330	7.87%
50	CHOICE REVENUE	\$2,645,629	\$1,071,991	\$1,075,481	\$3,490	0.33%	\$926,279	\$149,202	16.11%
51									
52	TOTAL REV. W/O CHOICE	\$2,572,017	\$828,047	\$793,587	(\$34,460)	-4.16%	\$806,460	(\$12,873)	-1.60%
53									
54	TOTAL REV. W/O CHOICE or ACRL Conf.	\$2,596,017	\$838,047	\$795,482	(\$42,564)	-5.08%	\$790,570	\$4,912	0.62%

ACRL 2nd Quarter FY20
Budget Report

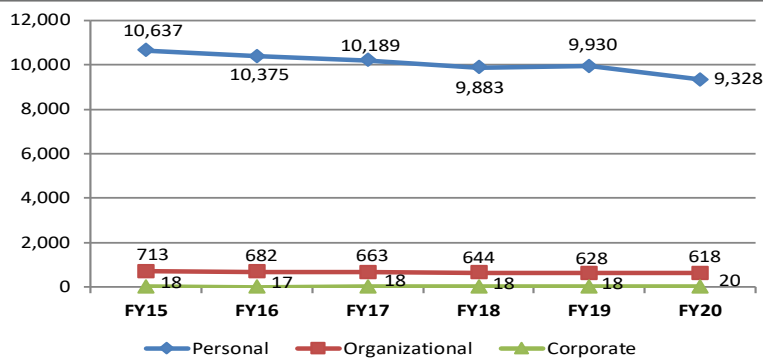
	A	B	C	D	E	F	G	H	I
55									
56		FY 2020	FY 2020	FY 2020	\$ Variance	% Variance	FY 2018	\$ Difference	% Difference
57	OBJECT OF EXPENSE	BUDGET	2nd Quarter	2nd Quarter	From	From	2nd Quarter	From Last	From Last
58	MEMBERSHIP ACTIVITIES		Budget	Jan. Actual	Budget	Budget	Jan. Actual	Year Actual	Year Actual
59	Membership Services*	(\$27,918)	\$48,230	\$11,948	(\$36,281)	-75.23%	\$60,539	(\$48,591)	-80.26%
60	Exec. Cttee. & Board	\$231,143	\$91,254	\$58,753	(\$32,501)	-35.62%	\$68,747	(\$9,994)	-14.54%
61	Advisory	\$87,424	\$33,248	\$40,525	\$7,277	21.89%	\$12,684	\$27,841	219.49%
62	Standards	\$14,454	\$1,368	\$68	(\$1,299)	-95.00%	\$1,636	(\$1,568)	-95.82%
63	Awards	\$50,160	\$13,417	\$0	(\$13,417)	-100.00%	\$1,245	(\$1,245)	-100.00%
64	Chapters	\$33,659	\$12,232	\$538	(\$11,694)	-95.60%	\$1,471	(\$933)	-63.43%
65	Committees	\$171,569	\$59,601	\$25	(\$59,576)	-99.96%	\$0	\$25	N/A
66	Sections	\$138,420	\$41,367	\$2,681	(\$38,686)	-93.52%	\$1,293	\$1,388	107.31%
67	C&RL Over Revenue	\$0	\$0	\$0	\$0	N/A	\$0	\$0	N/A
68	C&RL News Over Revenue	\$0	\$0	\$0	\$0	N/A	\$0	\$0	N/A
69	Liaisons to Higher Ed. Organizations	\$56,695	\$24,761	\$9,145	(\$15,616)	-63.07%	\$4,116	\$5,029	122.18%
70	Special Events	\$23,195	\$5,693	\$6,736	\$1,043	18.31%	\$2,672	\$4,064	152.10%
71	Information Literacy	\$15,933	\$1,042	\$9,390	\$8,348	801.44%	\$26,500	(\$17,110)	-64.57%
72	Scholarly Communications	\$142,642	\$62,711	\$49,392	(\$13,319)	-21.24%	\$16,724	\$32,668	195.34%
73	Value of Academic Libraries	\$101,370	\$24,774	\$1,218	(\$23,556)	-95.08%	\$5,300	\$3,184	60.08%
74	Government Relations	\$55,153	\$19,167	\$8,484	(\$10,682)	-55.73%	\$17,000	(\$14,500)	-85.29%
75	Scholarships	\$43,000	\$0	\$2,500	\$2,500	N/A	\$0	\$2,500	N/A
76	Annual Conference Programs	\$59,176	\$5,422	\$14	(\$5,408)	-99.74%	\$0	\$14	N/A
77	Diversity Alliance	\$68,016	\$30,273	\$150	(\$30,123)	-99.50%	\$2,217	(\$2,067)	-93.23%
78	New Roles Changing Landscapes	\$19,280	\$8,499	\$3,375	(\$5,124)	-60.29%	\$0	\$3,375	N/A
79	Project Outcome	\$204,492	\$83,415	\$47,755	(\$35,660)	-42.75%	\$0	\$47,755	N/A
80	Subtotal	\$1,487,863	\$566,472	\$252,698	(\$313,775)	-55.39%	\$222,144	\$30,554	13.75%
81	SPECIAL PROJECTS								
82	Friends of ACRL–Restricted	\$0	\$0	\$0	\$0	N/A	\$35	(\$35)	N/A
83	Friends of ACRL–Operating	\$59,106	\$22,803	\$794	(\$22,010)	-96.52%	\$1,054	(\$260)	-24.69%
84									
85									
86	Subtotal	\$59,106	\$22,803	\$794	(\$22,010)	-96.52%	\$1,089	(\$295)	-27.11%
87									
88	PUBLICATIONS								
89	CHOICE	\$2,654,850	\$1,185,798	\$1,128,767	(\$57,031)	-4.81%	\$1,273,135	(\$144,368)	-11.34%
90	C&RL	\$59,531	\$18,302	\$6,969	(\$11,333)	-61.92%	\$5,065	\$1,904	37.58%
91	C&RL News	\$604,671	\$219,430	\$132,681	(\$86,748)	-39.53%	\$95,774	\$36,907	38.54%
92	RBM	\$23,080	\$7,449	\$7,419	(\$30)	-0.40%	\$5,431	\$1,988	36.60%
93	Nonperiodical Publications	\$347,828	\$125,580	\$55,802	(\$69,778)	-55.56%	\$53,222	\$2,580	4.85%
94	Library Statistics	\$97,003	\$79,332	\$6,440	(\$72,892)	-91.88%	\$31,567	(\$25,127)	-79.60%
95									
96	Subtotal	\$3,786,963	\$1,635,890	\$1,338,078	(\$297,812)	-18.20%	\$1,464,194	(\$126,116)	-8.61%
97									
98	EDUCATION								
99	Institutes	\$215,892	\$8,601	\$972	(\$7,629)	-88.70%	\$5,247	(\$4,275)	-81.47%
100	ACRL Conference	\$314,954	\$129,209	\$28,705	(\$100,505)	-77.78%	\$28,120	\$585	2.08%
101	Pre-Conf & Workshops	\$361,432	\$142,750	\$12,819	(\$129,931)	-91.02%	\$34,637	(\$21,818)	-62.99%
102	Web-CE	\$77,640	\$26,725	\$10,719	(\$16,006)	-59.89%	\$7,476	\$3,243	43.38%
103									
104	Subtotal	\$969,918	\$307,286	\$53,215	(\$254,071)	-82.68%	\$75,480	(\$22,265)	-29.50%
109									
110	**UNALLOCATED ADMIN. EXPENSES**	(\$156,355)	\$24,337	\$690,402	\$666,065	2736.86%	\$690,499	(\$97)	-0.01%
111	TOTAL EXPENSES	\$6,147,496	\$2,556,788	\$2,335,186	(\$221,603)	-8.67%	\$2,453,371	(\$118,185)	-4.82%
112	CHOICE EXPENSES	\$2,654,850	\$1,185,798	\$1,128,767	(\$57,031)	-4.81%	\$1,273,135	(\$144,368)	-11.34%
113									
114	TOTAL EXP. W/O CHOICE	\$3,492,645	\$1,370,990	\$1,206,419	(\$164,571)	-12.00%	\$1,180,237	\$26,182	2.22%
115									
116	TOTAL EXP. W/O CHOICE or ACRL Conf.	\$3,177,691	\$1,241,780	\$1,177,714	(\$64,066)	-5.16%	\$1,152,116	\$25,598	2.22%

	A	B	C	D	E	F	G	H	I
117									
118		FY 2020	FY 2020	FY 2020	\$ Variance	% Variance	FY 2018	\$ Difference	% Difference
119	NET REVENUE & FUND BALANCES	BUDGET	2nd Quarter	2nd Quarter	From	From	2nd Quarter	From Last	From Last
120		2nd Quarter	Budget	Jan. Actual	Budget	Budget	Jan. Actual	Year Actual	Year Actual
121	Net W/O CHOICE	(\$920,628)	(\$542,943)	(\$412,832)	\$130,112	-23.96%	(\$373,778)	(\$39,055)	10.45%
122	CHOICE Net	(\$9,221)	(\$113,807)	(\$53,286)	\$60,522	-53.18%	(\$346,856)	\$460,663	-132.81%
123	Added to CHOICE LTI Fund	(\$42,840)	\$0	\$0	\$0	N/A	\$0	\$293,570	N/A
124	CHOICE Ending Operating Balance	\$2,519,919	\$2,458,173	\$2,518,694	(\$60,522)	-2.46%	\$2,579,438	(\$60,744)	-2.35%
125	Added to ACRL LTI Fund	\$350,000	\$0	\$0	\$0	N/A	\$0	\$0	N/A
126	Ending net asset balance	\$2,041,196	\$2,768,881	\$2,898,992	\$130,112	4.70%	\$4,314,169	(\$1,415,177)	-32.80%
127	Mandated Operating Reserve	\$1,028,604	\$1,028,604	\$1,028,604	\$0	0.00%	\$933,236	\$95,369	10.22%
128	CHOICE Write Down						\$176,324		
129	*Note: Beginning in FY10, the Education category "Professional Development" has been renamed "Institutes" which includes the National Immersion Institute, Regional Immersion Institute, and Immersion Assessment pro								
130	** Note: Salaries and operating costs are allocated to each budget project at the end of each fiscal year and are no longer presented as a separate line item.								
131	***Note: IMLS budgeted cost share expenses are not included in the ACRL annual or quarterly budgeted expense totals. Actual cost share expenses are included in the actual expense total.								
132	ENDING RESERVE LEVELS								
133	ACRL Operating Reserve Fund	\$2,041,196	\$2,768,881	\$2,898,992	\$130,111	4.70%	\$4,314,169	(\$1,415,177)	-32.80%
134	ACRL LTI Funds (including award endowments	\$5,047,572	\$4,977,405	\$5,190,401	\$212,996	4.28%	\$4,536,560	\$653,841	14.41%
135	CHOICE Ending Reserve Fund	\$2,519,919	\$2,458,173	\$2,518,694	\$60,522	2.46%	\$2,403,114	\$115,580	4.81%
136	CHOICE LTI Fund	\$597,935	\$542,676	\$558,897	\$16,221	2.99%	\$554,483	\$4,414	0.80%
137									
138									
139									
140									
141									
142	DEFINITIONS								
143	Lines 5 and 7 represent the total net cash balance of ACRL and CHOICE as of September 1, the beginning of the fiscal year; and the projected net worth for the budgeted years								
144	as of August 31. These balances include mandated operating reserves for ACRL and CHOICE.								
145									
146	Lines 6 and 8 represent the principal in ACRL and CHOICE long-term investments as of September 1, the beginning of the fiscal year.								
147									
148	Line 10, the subtotal, represents the total net worth of the four Lines 5-8. The totals shown on the line are not reflected any other place in the budget.								
149									
150	Line 14 is the total dues revenue in projects #3200, ACRL membership, #3275, Sections, and #3250 Committees and Interest Groups.								
151									
152	Line 33 is the total revenue from the Immersion Institutes.								
153									
154	Line 35 is the total revenue from ACRL's pre-conferences, workshops, and RBMS regional workshops.								
155									
156	Line 53 represents the total revenue as shown on the subtotal lines for membership dues (Line 20), publications (Line 30), education (Line 39), and special programs (Friends of								
157	ACRL-operating) (Line 46), minus CHOICE revenue (Line 50).								
158									
159	Line 54 shows total ACRL revenue (Line 49) minus revenue generated from ACRL Conferences (Line 34) and CHOICE (Line 50).								
160									
161	Line 99 shows total expense from the Immersion Institutes.								
162									
163	Line 104 shows total expenses from ACRL's pre-conferences, workshops, and RBMS regional workshops.								
164									
165	Line 111 represents the total expenses shown on subtotal lines for membership activities (Line 80), special projects (Line 86), publications (Line 96), education (Line 104),								
166	funded projects (Line 107), and unallocated administrative expenses (Line 110).								
167									
168	Line 114 shows the total expenses for ACRL and represents the expenses shown on Line 111, total expenses, minus Line 112, CHOICE expenses.								
169									
170	Line 116 shows total ACRL expenses (Line 111) minus ACRL Conference expenses (Line 100) and CHOICE (Line 112).								
171									
172	Line 121 shows net without CHOICE and is equal to the total revenues budgeted on Line 52 less the total expenses budgeted on Line 114.								
173									
174	Line 122 shows the CHOICE net and is equal to the total revenues budgeted on Line 50 less the total expenses budgeted on Line 112.								
175									
176	Line 123 shows funds transferred from CHOICE operating fund balance (Line 124) into CHOICE's long-term investment.								
177									
178	Line 135 – CHOICE end-of-the-year operating balance is the cash balance available to the association at the end of the fiscal year.								
179									
180	Line 127 shows funds transferred from ACRL operating fund balance (Line 133) into ACRL's long-term investment.								
181									
182	Line 133 – ACRL End-of-the-Year Operating Balance is the cash balance available to the Association at the end of the fiscal year. The fund balance carries forward with each								
183	budget year and may increase or decrease. It includes the mandated operating reserves. It equals Line 5 operating fund balance plus Line 121 net without CHOICE, minus Line								
184	125, funds added to ACRL long-term investment.								
185									
186	Line 127 – Mandated Operating Reserve								
187	The sum of 25% of the average operating expense Line 114, based on the four most recently completed years.								
188									
189									
190									
191									
192									

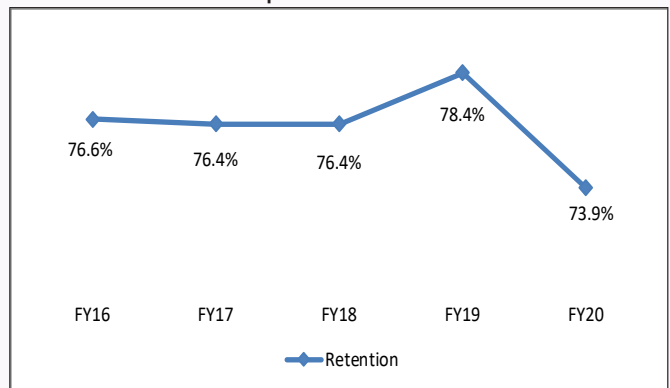
This page included to accommodate double-sided printing.

Membership

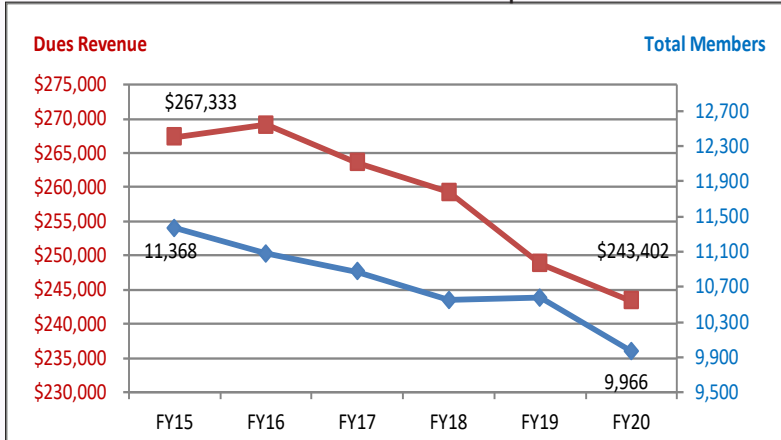
1. ACRL Membership Composition FY15–FY20



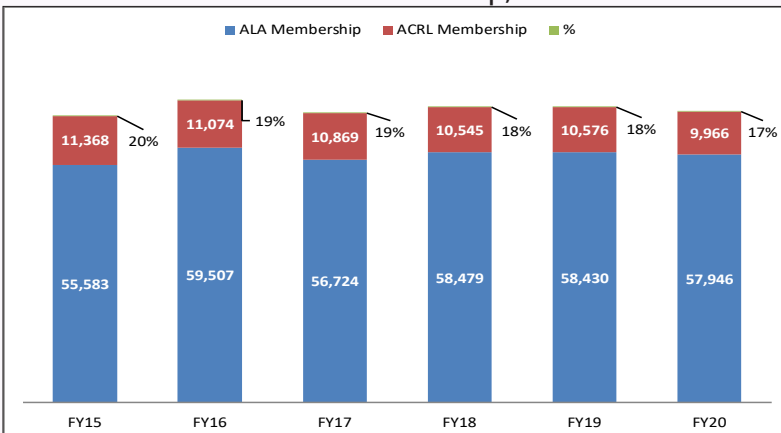
2. YTD Membership Retention Rates FY16–FY20



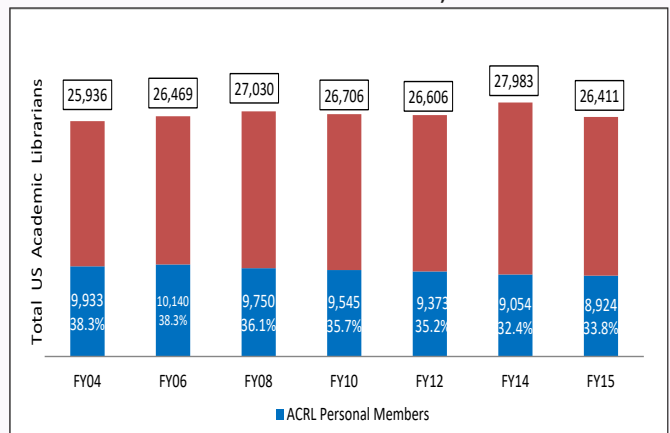
3. ACRL Dues Revenue & Membership FY15–FY20



4. ALA vs ACRL Membership, FY15–FY20

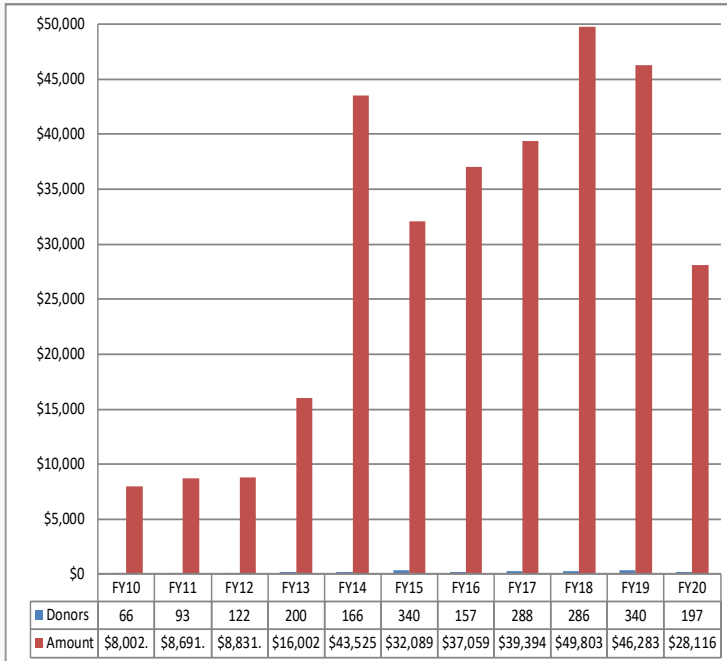


5. ACRL Market Penetration, FY04–FY15



Friends of ACRL

6. Friends of ACRL Donors & Donations

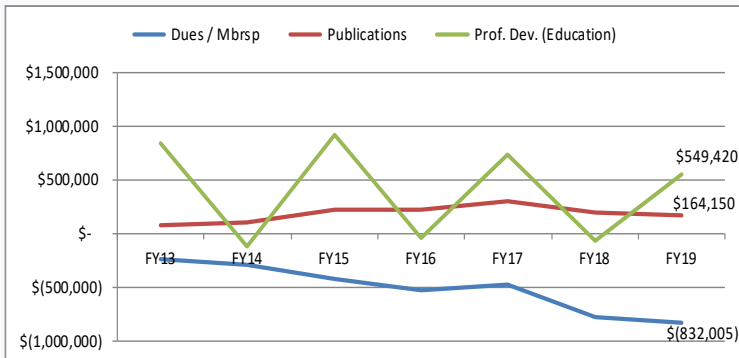


FRIENDS
OF ACRL

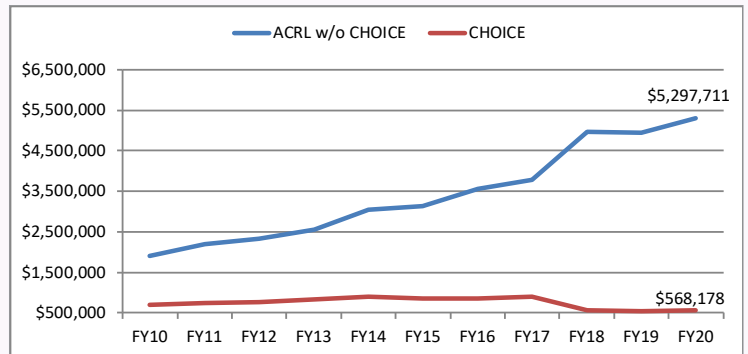
Chart 6: FY20 based on data through March 19, 2020.

Budget

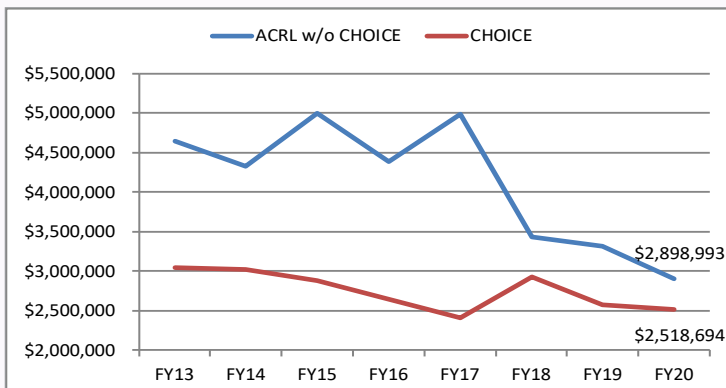
7. Net of Business Lines



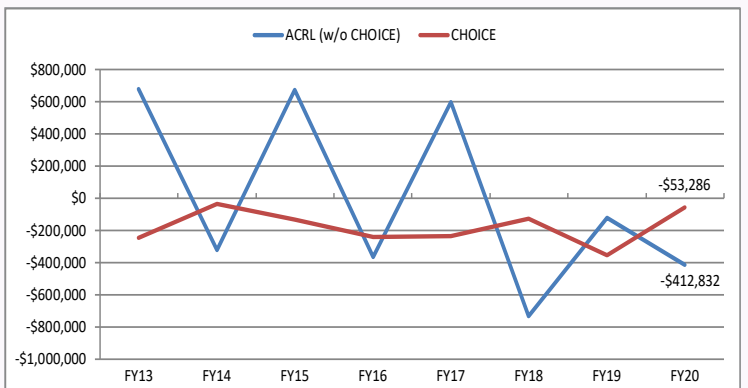
8. LTIs ACRL (inc. award endowments) & CHOICE



9. ACRL & CHOICE Net Asset Balance



10. ACRL & CHOICE Net Revenues



Charts 8-10: FY20 based on YTD January 31, 2020. Chart 8: FY18 includes \$350K Choice to ACRL transfer.

Typically, in June the Committee would review data through April or May.
 However, ALA's finance office can only provide financial data through January 2020 so we are including the January report again.

ACRL AC20 B&F Doc 6.0

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

January 2020		
Actual	Budget	Prior Year Actual
4,954,016	0	4,956,786
(3000) BEGINNING NET ASSETS		

13,061	10,102	2,217	(4420) INT/DIV
13,061	10,102	2,217	(440) Subtotal Misc.
13,061	10,102	2,217	Total Revenues

2,722	2,306	2,222	(5122) BANK S/C
2,722	2,306	2,222	(510) Outside Services

0	0	0	(5523) POSTAGE/E-MAIL
0	0	0	(550) Operating Expenses
2,722	2,306	2,222	Total Direct Expenses

2,722	2,306	2,222	Total Expenses Before OH and Taxes
10,339	7,796	-5	Contribution Margin

2,722	2,306	2,222	TOTAL EXPENSES
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American Library Association Performance Report For the 05 Months Ending January 2020

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	4,954,016	0	4,954,016	100%	4,956,786	-4,954,016

121,222	81,638	50,509	31,129	62%	103,145	39,584
121,222	81,638	50,509	31,129	62%	103,145	39,584
121,222	81,638	50,509	31,129	62%	103,145	39,584

27,666	12,952	11,528	-1,424	-12%	12,231	14,714
27,666	12,952	11,528	-1,424	-12%	12,231	14,714

0	474	0	-474	-100%	0	-474
0	474	0	-474	-100%	0	-474
27,666	13,426	11,528	-1,898	-16%	12,231	14,241

27,666	13,426	11,528	-1,898	-16%	12,231	14,241
93,556	68,213	38,982	29,231	75%	90,914	25,343

27,666	13,426	11,528	-1,898	-16%	12,231	14,241
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ACRL AC20 B&F Doc 6.0

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

January 2020		
Actual	Budget	Prior Year
		Actual
10,339	7,796	-5
Net Rev / (Expense) From Operations		
8,674	0	16,422
-2,340	0	238,926
16,673	7,796	255,343
Net Rev / (Expense)		
4,970,689	7,796	5,212,128
Ending Net Asset Balance		

American Library Association Performance Report For the 05 Months Ending January 2020

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
93,556	68,213	38,982	29,231	75%	90,914	25,343
0	-18,607	0	-18,607	-100%	40,635	18,607
0	294,089	0	294,089	100%	-311,618	-294,089
93,556	343,695	38,982	304,714	782%	-180,069	-250,139
93,556	5,297,711	38,982	5,258,729	13490%	4,776,716	-5,204,155

ACRL AC20 B&F Doc 6.0

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

American Library Association Performance Report For the 05 Months Ending January 2020

January 2020			
Actual	Budget	Prior Year Actual	
36,830	0	36,483	(3000) BEGINNING NET ASSETS
103	86	18	(4420) INT/DIV
103	86	18	(440) Subtotal Misc.
103	86	18	Total Revenues
22	20	18	(5122) BANK S/C
22	20	18	(510) Outside Services
22	20	18	Total Direct Expenses
22	20	18	Total Expenses Before OH and Taxes
82	66	-0	Contribution Margin
22	20	18	TOTAL EXPENSES
82	66	-0	Net Rev / (Expense) From Operations

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	36,830	0	36,830	100%	36,483	-36,830
1,029	645	429	216	50%	815	384
1,029	645	429	216	50%	815	384
1,029	645	429	216	50%	815	384
235	102	98	-4	-5%	97	133
235	102	98	-4	-5%	97	133
235	102	98	-4	-5%	97	133
235	102	98	-4	-5%	97	133
794	543	331	212	64%	718	251
235	102	98	-4	-5%	97	133
794	543	331	212	64%	718	251

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

American Library Association
Performance Report
For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year
		Actual
69	0	130 (4422) ENDOWMENT GAIN/LOSS-REALIZED
-18	0	1,888 (4423) ENDWMNT GAIN/LOSS-UNREALIZED
132	66	2,018 Net Rev / (Expense)
36,962	66	38,501 Ending Net Asset Balance

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
0	-147	0	-147	-100%	321	147
0	2,324	0	2,324	100%	-2,460	-2,324
794	2,720	331	2,389	722%	-1,421	-1,926
794	39,550	331	39,219	11855%	35,062	-38,756

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

American Library Association Performance Report For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year Actual
59,552	0	58,506
(3000) BEGINNING NET ASSETS		

147	123	25	(4420) INT/DIV
147	123	25	(440) Subtotal Misc.
147	123	25	Total Revenues

31	28	25	(5122) BANK S/C
31	28	25	(510) Outside Services

0	0	0	(5523) POSTAGE/E-MAIL
0	0	0	(550) Operating Expenses
31	28	25	Total Direct Expenses

31	28	25	Total Expenses Before OH and Taxes
116	95	-0	Contribution Margin

31	28	25	TOTAL EXPENSES
----	----	----	----------------

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	59,552	0	59,552	100%	58,506	-59,552

1,478	917	616	301	49%	1,160	561
1,478	917	616	301	49%	1,160	561
1,478	917	616	301	49%	1,160	561

337	145	140	-5	-4%	138	192
337	145	140	-5	-4%	138	192

0	474	0	-474	-100%	0	-474
0	474	0	-474	-100%	0	-474
337	619	140	-479	-341%	138	-282

337	619	140	-479	-341%	138	-282
1,141	298	475	-178	-37%	1,023	843

337	619	140	-479	-341%	138	-282
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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-LEAB/RBMS ENDWMNT: 403-3653

American Library Association
Performance Report
For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year Actual
116	95	-0
Net Rev / (Expense) From Operations		
97	0	184
(4422) ENDOWMENT GAIN/LOSS-REALIZED		
-26	0	2,682
(4423) ENDWMNT GAIN/LOSS-UNREALIZED		
187	95	2,867
Net Rev / (Expense)		
59,739	95	61,373
Ending Net Asset Balance		

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
1,141	298	475	-178	-37%	1,023	843
0	-209	0	-209	-100%	458	209
0	3,302	0	3,302	100%	-3,533	-3,302
1,141	3,390	475	2,915	613%	-2,052	-2,249
1,141	62,943	475	62,467	13139%	56,454	-61,802

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

American Library Association Performance Report For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year Actual
179,723	0	183,749
(3000) BEGINNING NET ASSETS		

500	425	85	(4420) INT/DIV
500	425	85	(440) Subtotal Misc.
500	425	85	Total Revenues

104	97	85	(5122) BANK S/C
104	97	85	(510) Outside Services

104	97	85	Total Direct Expenses
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104	97	85	Total Expenses Before OH and Taxes
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396	328	-0	Contribution Margin
-----	-----	----	---------------------

104	97	85	TOTAL EXPENSES
-----	----	----	----------------

396	328	-0	Net Rev / (Expense) From Operations
-----	-----	----	-------------------------------------

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	179,723	0	179,723	100%	183,749	-179,723

5,102	3,124	2,126	998	47%	3,966	1,978
5,102	3,124	2,126	998	47%	3,966	1,978
5,102	3,124	2,126	998	47%	3,966	1,978

1,164	496	485	-11	-2%	472	668
1,164	496	485	-11	-2%	472	668

1,164	496	485	-11	-2%	472	668
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1,164	496	485	-11	-2%	472	668
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3,938	2,629	1,641	988	60%	3,494	1,309
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1,164	496	485	-11	-2%	472	668
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3,938	2,629	1,641	988	60%	3,494	1,309
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Fund: LT Endowment Funds/34&35&36: LT Endowment Funds
Unit_Project: ASSOC/COLL & RES LIB-H. ATKINSON ENDWMNT: 403-3655

American Library Association
Performance Report
For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year
		Actual
332	0	628 (4422) ENDOWMENT GAIN/LOSS-REALIZED
-90	0	9,144 (4423) ENDWMNT GAIN/LOSS-UNREALIZED
638	328	9,772
Net Rev / (Expense)		
180,361	328	193,521
Ending Net Asset Balance		

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
0	-712	0	-712	-100%	1,571	712
0	11,255	0	11,255	100%	-12,193	-11,255
3,938	13,171	1,641	11,531	703%	-7,129	-9,233
3,938	192,894	1,641	191,254	11656%	176,620	-188,956

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

American Library Association Performance Report For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year Actual
4,677,910	0	4,678,047
(3000) BEGINNING NET ASSETS		

12,311	9,468	2,090	(4420) INT/DIV
12,311	9,468	2,090	(440) Subtotal Misc.
12,311	9,468	2,090	Total Revenues

2,566	2,161	2,095	(5122) BANK S/C
2,566	2,161	2,095	(510) Outside Services

2,566	2,161	2,095	Total Direct Expenses
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2,566	2,161	2,095	Total Expenses Before OH and Taxes
9,746	7,307	-5	Contribution Margin

2,566	2,161	2,095	TOTAL EXPENSES
9,746	7,307	-5	Net Rev / (Expense) From Operations

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	4,677,910	0	4,677,910	100%	4,678,047	-4,677,910

113,613	76,952	47,339	29,614	63%	97,204	36,661
113,613	76,952	47,339	29,614	63%	97,204	36,661
113,613	76,952	47,339	29,614	63%	97,204	36,661

25,930	12,208	10,804	-1,404	-13%	11,524	13,722
25,930	12,208	10,804	-1,404	-13%	11,524	13,722

25,930	12,208	10,804	-1,404	-13%	11,524	13,722
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25,930	12,208	10,804	-1,404	-13%	11,524	13,722
87,683	64,744	36,535	28,209	77%	85,680	22,939

25,930	12,208	10,804	-1,404	-13%	11,524	13,722
87,683	64,744	36,535	28,209	77%	85,680	22,939

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

American Library Association
Performance Report
For the 05 Months Ending January 2020

January 2020		
Actual	Budget	Prior Year
		Actual
8,177	0	15,479 (4422) ENDOWMENT GAIN/LOSS-REALIZED
-2,206	0	225,212 (4423) ENDWMNT GAIN/LOSS-UNREALIZED
15,716	7,307	240,686 Net Rev / (Expense)
4,693,626	7,307	4,918,734 Ending Net Asset Balance

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
0	-17,539	0	-17,539	-100%	38,285	17,539
0	277,209	0	277,209	100%	-293,432	-277,209
87,683	324,414	36,535	287,879	788%	-169,468	-236,731
87,683	5,002,324	36,535	4,965,789	13592%	4,508,580	-4,914,641

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

American Library Association Performance Report For the 05 Months Ending January 2020

January 2020			
Actual	Budget	Prior Year Actual	
538,536	0	572,349	(3000) BEGINNING NET ASSETS
1,125	1,788	191	(4420) INT/DIV
1,125	1,788	191	(440) Subtotal Misc.
1,125	1,788	191	Total Revenues
234	408	191	(5122) BANK S/C
234	408	191	(510) Outside Services
234	408	191	Total Direct Expenses
0	0	0	(5904) TRANSFER TO/FROM ENDOWMENT
0	0	0	(52) Total Indirect Expenses
234	408	191	Total Expenses Before OH and Taxes
890	1,380	-0	Contribution Margin
234	408	191	TOTAL EXPENSES

Year-To-Date							
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget	
0	538,536	0	538,536	100%	572,349	-538,536	
21,456	7,031	8,940	-1,909	-21%	9,069	14,425	
21,456	7,031	8,940	-1,909	-21%	9,069	14,425	
21,456	7,031	8,940	-1,909	-21%	9,069	14,425	
4,897	1,116	2,040	925	45%	1,096	3,782	
4,897	1,116	2,040	925	45%	1,096	3,782	
4,897	1,116	2,040	925	45%	1,096	3,782	
-42,840	0	0	0	0%	0	-42,840	
-42,840	0	0	0	0%	0	-42,840	
-37,943	1,116	2,040	925	45%	1,096	-39,059	
59,399	5,916	6,900	-984	-14%	7,973	53,483	
-37,943	1,116	2,040	925	45%	1,096	-39,059	

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

January 2020			
Actual	Budget	Prior Year	
		Actual	
890	1,380	-0	Net Rev / (Expense) From Operations
747	0	1,414	(4422) ENDOWMENT GAIN/LOSS-REALIZED
-202	0	20,578	(4423) ENDWMINT GAIN/LOSS-UNREALIZED
1,436	1,380	21,992	Net Rev / (Expense)
539,972	1,380	594,341	Ending Net Asset Balance

American Library Association Performance Report For the 05 Months Ending January 2020

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
59,399	5,916	6,900	-984	-14%	7,973	53,483
0	-1,603	0	-1,603	-100%	3,653	1,603
0	25,329	0	25,329	100%	-29,492	-25,329
59,399	29,642	6,900	22,742	330%	-17,866	29,757
59,399	568,178	6,900	561,278	8135%	554,483	-508,779

ACRL Endowment Rate of Return

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20 Budgeted	FY21 Budgeted	Total
Transfers to Endowment from ACRL Operating	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 250,000	\$ 250,000	\$ -	\$ (125,500)	\$ (157,096)		\$ 442,404
Transfers to Endowment from Choice LTI											\$ 350,000				
Endowment Returns	-24.9%	23.1%	11.4%	-2.5%	9.9%	16.7%	7.7%	-2.9%	6.8%	6.60%	-4.00%	TBD	TBD	TBD	
Endowment Year-end Balance	\$ 1,870,768	\$ 1,646,025	\$ 1,743,644	\$ 2,011,580	\$ 2,148,558	\$ 2,363,276	\$ 2,806,669	\$ 2,903,373	\$ 3,567,882	\$ 4,180,024	\$ 4,956,786	\$ 4,954,015	TBD	TBD	

A No Transfer Year

Endowment Returns are based on calendar year.
Transfers to Endowment and Endowment Balance are based on fiscal years.

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(Also ACRL MW20 Joint Board/B&F Doc C)

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This version is for reference only and reflects the overview that was shared at Midwinter 2020 and at the April 8, 2020 Spring Board Virtual Meeting. After the Spring Board meeting, staff reviewed the full FY21 budget and updated the budget based on the impact of COVID-19. The FY21 Budget presented to the Board and B&F Committee in June 2020 includes those edits.

For a full list of edits based on the impact of COVID-19, please see

- **Doc 10.2 FY21 ACRL Changes Spring 2020 to June 2020**
- **Doc 10.3 FY21 Choice Changes Spring 2020 to June 2020**

Further edits for Board/B&F consideration in June 2020 can be found in:

- **Doc 20.0 Board Cover Form: Proposed FY21 Budget Updates**
- **Doc 20.1 Proposed FY21 Budget Updates**

To: ACRL Budget and Finance Committee

From: Mary Ellen K. Davis, ACRL Executive Director

Date: January 8, 2020

Re: Overview of FY21 budget

cc: ACRL Board of Directors

Executive Summary

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

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(Also ACRL MW20 Joint Board/B&F Doc C)

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

ACRL Budget overview

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

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

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

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

After reviewing the FY15 net asset balance the Budget & Finance Committee, Board, and staff agreed that more of this money needed to be put to work investing in programs and services that meet member needs, as

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(Also ACRL MW20 Joint Board/B&F Doc C)

well as setting some aside in ACRL's Long Term Investment to increase that particular revenue stream. Over the last few years, ACRL put that money to work investing in programs, such as a research agenda on the value of academic libraries, services/education (including developing a database/sandbox) around use of the new *Framework for Information Literacy for Higher Education*, development of a research agenda for scholarly communications, investment in Project Outcome for Academic Libraries, developing curriculum for RoadShows, investments in scholarships to ACRL professional development events (in addition to those donated by individuals), investments in ACRL's LTI, and a transfer to CHOICE to support the development of new products.

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

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

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

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

For those new to the ACRL budget, it is important to remember two things. First, ACRL has been in an aggressive spend down of its net asset balance, which had risen to \$5 million, and was budgeting deficit budgets to achieve this. Second, ACRL's finances need to be considered as a two-year cycle; fiscal years ending in an even number are expected to have some deficit to cover the planning expenses for the next ACRL Conference. Fiscal years ending in an odd number would typically show net revenues that cover all of the planning expenses from the previous year,

as well as excess revenues to support member programs and services. This “seesaw” budget can be seen in Figure 1 (B&F Doc 16.1).

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

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

FY21 revenue streams

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

- **Membership.** The number of ACRL members has been in a steady decline despite more efforts at retention. The FY21 revenue was projected based on a decrease of 0.74% on the August 2019 membership of 9,313 (excluding 206 non-dues paying members), the percentage of decrease we have seen in the last five non-conference years. ACRL has historically increased dues slightly up to the HEPI index but no increase is included in this draft budget as the Board has not yet acted on a dues increase. Revenues from consulting are projected to increase over FY20 as contracting with one of ACRL’s consultants to manage the program has eliminated the need for a staff position to manage the program. A number of revenue-generating ideas are being explored.
- **Publications** are budgeted fairly flat or with a slight decline over FY20 with even classified advertising showing a small decline based on FY20 first quarter performance. As a reminder, last year ACRL recategorized its advertising revenues to distinguish between those that appear in a publication that is a perquisite of membership and those that do not. The “operating agreement” allows division journal advertising included in a membership publication to be free of overhead payments. In reality most of ACRL’s advertising is online in an open access format and does not qualify for exemption from overhead. For *C&RL News* alone that adds an expense of about \$65,000 to the budget to pay ALA overhead on the many online opportunities that we have created to support advertising. This coupled with a decline in advertising means *C&RL News* may occasionally needs a subsidy rather than returning significant net revenues to support other areas of the association. The first draft FY21 budget has *C&RL News* returning a small net of about \$7,500. Book sales are budgeted flat to FY21. Online sales of ACRL Metrics and the new facilities survey database are expected to increase and we are hoping that a new financial arrangement with the vendor will benefit ACRL’s bottom line.
- **Education** revenues are up significantly from the FY20 budget due to the ACRL Conference. Net revenues from other professional development events are budgeted to break even and they do in the FY21 draft. Webinar revenues are down from FY19 for two reasons. One, there is uncertainty what ALA’s move to standard pricing will mean for ACRL. One proposal would reduce the cost to organizations and would have meant a loss of \$13,000 from ACRL’s webinars in FY19. Two, FY19 webinar registrations were fueled by the

successful series, Scholarship of Teaching and Learning, and it is not always easy to identify the topics for these series that will attract large audiences.

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

Major strategic initiatives

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

The FY21 budget provides support for many of these initiatives:

- \$121,000 to support the Research and Scholarly Environment goal which includes \$30,000 being made available for research grants, \$10,500 being made available for presentations about the agenda to higher ed conferences, and \$42,000 to pay for ACRL's membership in other organizations including \$30,000 for the Library Copyright Alliance;
- more than \$185,000 is budgeted to further ACRL's Value of Academic Libraries initiatives, including the further refinement of Project Outcome for Academic Libraries;
- more than \$246,000 is budgeted for initiatives around student learning (most of the expenses in this figure are related to the various immersion programs which are offset by the projected registration revenues);
- More than \$9,000 is budgeted to support ACRL's new roles and changing landscape initiative.
- \$102,000 is budgeted for scholarships, which includes support for ACRL Conference, RBMS Conference, and Immersion program as well as \$14,000 to support two Spectrum Scholars and \$3,000 to support three ALA Emerging Leaders;
- \$20,000 is budgeted to support the creation of new roadshow curricula.

Historical context for FY21 budget

Note: figures mentioned below can be found at the end of this document.

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

Figure 2 shows ACRL and CHOICE overhead to ALA, since FY12. Overhead rates can vary slightly year-to-year and the current overhead rate is 26.5%. Per the ALA policy outlined in the ACRL Guide to Policies and Procedures, "Revenues from registration fees are assessed at 100% (which includes the ACRL Conference) of the ALA overhead

composite rate. ACRL pricing of revenue producing activities must incorporate the cost of these charges.” and, “overhead will be assessed at 50% of the ALA composite rate on revenue from net sales of materials, subscriptions, advertising (except in those publications which are provided to division members as a prerequisite of membership, including those that are reformatted, and other miscellaneous fees.” Choice currently pays 50% of the overhead rate, and with this rate for FY21, Choice has budgeted a net revenue of (\$32,324). It is also important to note that in addition to the overhead Choice pays ALA, Choice also assumes all expenses for its own building, equipment, technology, and office expenses.

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

Figure 4 demonstrates the fluctuations of publishing revenues. Historically, subscription and ad revenues covered all publication expenses and also subsidized member programs. With the move to Open Access and decline in subscriptions *C&RL* and *C&RL News* switched to needing a subsidy from member dues. *C&RL* will continue to need subsidies from other revenue streams, as its online ad revenue does not generate enough income to fully support the open access digital publication. By 2012, *C&RL News* had boosted its revenues with new advertising opportunities, such as ACRL Delivers and ACRL Update, and saw an increase in classified ad revenues, returning the *C&RL News* project to one with positive net revenues. In FY18, we reconsidered which advertising we were paying ALA overhead on since “advertising in journals that are perquisites of membership are overhead-exempt” but other advertising revenue is not. Since more of ACRL’s advertising now appears in various digital newsletters, etc., we reclassified that revenue as being subject to overhead, which made the *C&RL News* a deficit budget for the first time since 2010. For FY21, we are budgeting for a modest positive net revenue for *C&RL News*, despite the fact that we will continue to account for most of the advertising revenue at the full overhead rate.

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

Figure 6 shows the comparison of revenues/expenses by the three major categories for the last 5 years. The charts

show the increasing dependence on net revenues from ACRL's educational programs, especially the ACRL Conference, to support the organization.

Choice FY21 Budget Overview:

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

Table 1: Choice Publishing Unit FY21 Overview

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

Revenue

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

Table 2: Subscriptions

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

Choice "Core" Publications

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

Resources for College Libraries

As recently as FY15 RCL was available in a bundled package with ProQuest's Bowker Book Analysis System (BBAS), but with what was described to us that year as the decommissioning of that product, RCL revenues, deprived of the bundled offer, fell by some \$50K. Then this past year ProQuest informed us that while they had indeed stopped accepting any new subscriptions to BBAS, they had maintained a legacy version for existing customers. At the same time, they announced that

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

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they were contemplating a revival of the product and enlisted our aid in determining the level of interest among librarians. The usual inconclusive surveys were done. As of this writing it remains unclear as to ProQuest's strategic priorities and the extent to which—and when—it might be willing to invest in this venture, but the promised upgrades, including a renewal of content and marketing ties between BBAS and RCL, are up for discussion again this month. Should the revived product be reintroduced to the market, we might see growth in RCL revenues, but until we have more information, it seems prudent to hold our expectations in check. We have thus budgeted subscription revenue of \$140,000 for FY21, roughly level with recent receipts.

CC Advisor

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

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

Table 3: Advertising and Sponsored Content

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

Webinars

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

Podcasts

During FY18 Choice launched a podcast program, The Authority File, featuring author interviews and conversations with library leaders. Now entering its third year, the program continues to grow. FY19 total listenership (downloads and streams) was 62% higher than the previous year, and during the first four months of this fiscal year, Authority File episodes were

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listened to some 13,000 times, up an additional 61% over this time last year. Bolstered by this success, we are now planning to add a new podcast series (name to be determined) featuring in-depth conversations about contemporary trends, best practices, and case studies important to the academic community. Unlike The Authority File’s guest Q&A format, the new series uses a multi-episode narrative format to showcase innovative programs, advocacy, and community connections that librarians and their institutional partners are developing.

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

White Papers

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

Traditional Print and Digital Advertising

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

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

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

Table 4: Royalties

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

Expenses

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

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

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

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

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

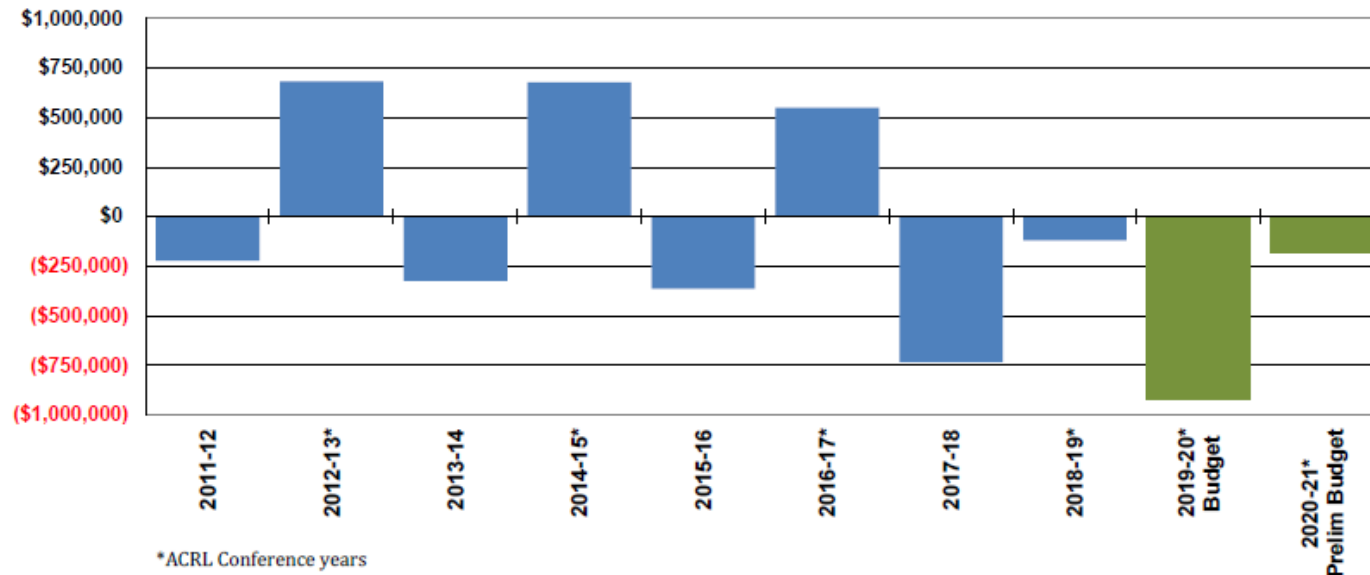
Table 6: Expenses

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

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

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

FIGURE 1
Net Revenue
(excluding CHOICE)



*ACRL Conference years

Opening Net Asset Balance	\$4,165,480	\$3,943,096	\$4,647,419	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583
Revenues	\$2,388,467	\$4,751,514	\$2,204,536	\$5,282,284	\$2,616,463	\$5,368,999	\$2,691,183	\$5,115,731	\$2,572,017	\$5,114,171
Expenditures	\$2,610,814	\$4,069,726	\$2,527,263	\$4,604,875	\$2,979,193	\$4,820,438	\$3,423,870	\$5,234,168	\$3,495,258	\$5,299,392
NET	(\$222,347)	\$681,788	(\$322,727)	\$677,409	(\$362,730)	\$548,561	(\$732,687)	(\$118,436)	(\$923,241)	(\$185,221)
Transfer to LTI	\$0	\$0	\$0	\$150,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0
Closing Net Asset Balance	\$3,943,096	\$4,647,419	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583	\$2,203,362

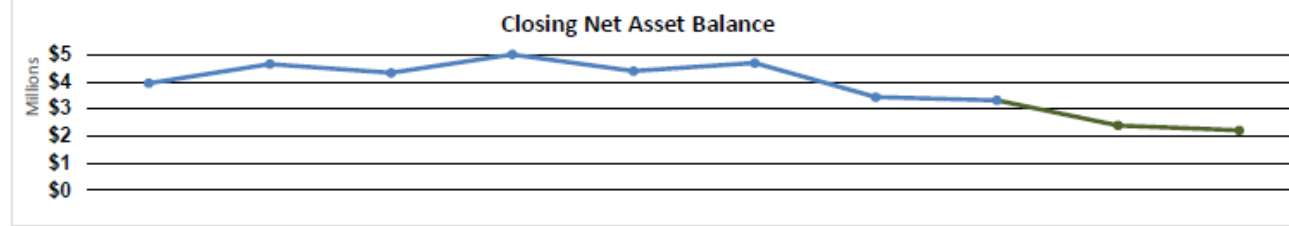
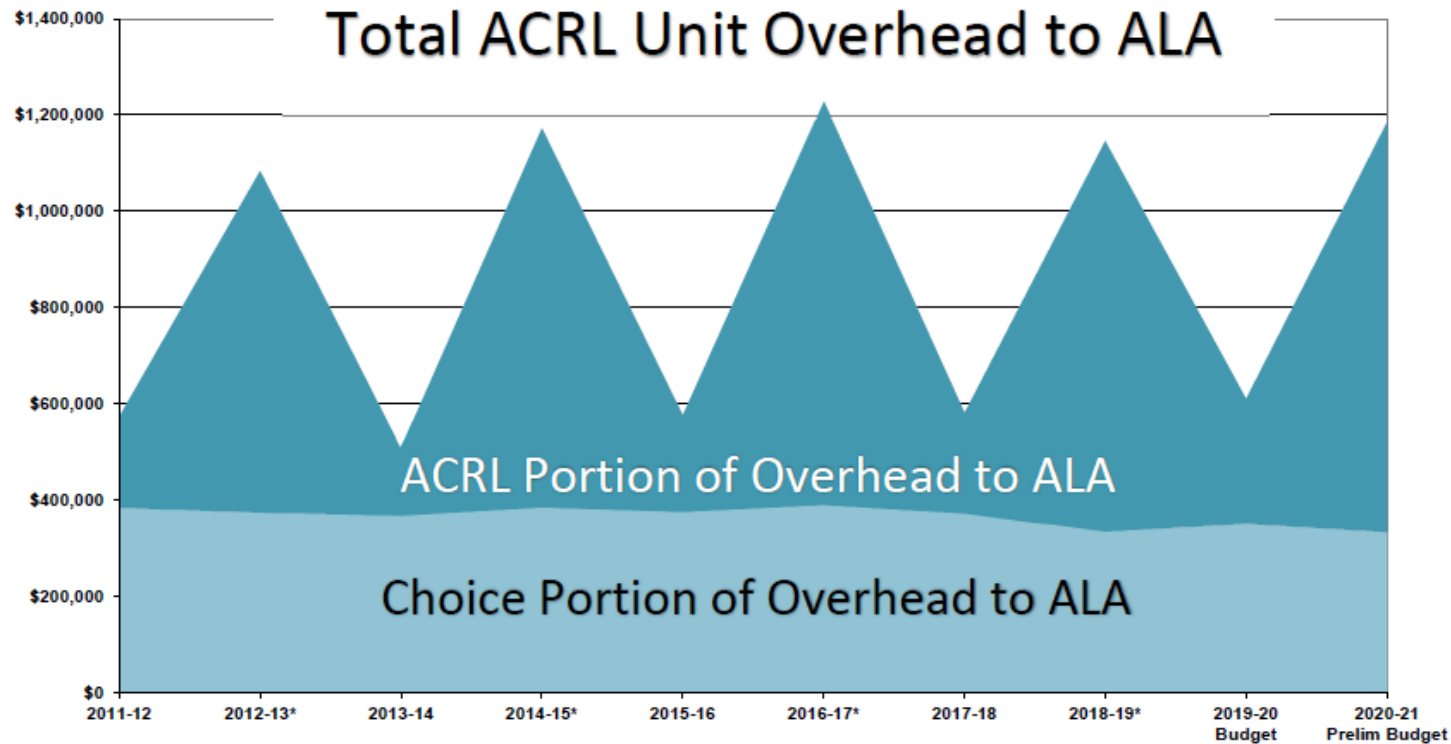


FIGURE 2
ACRL and CHOICE Overhead to ALA



	2011-12	2012-13*	2013-14	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21 Prelim Budget	10-year Total as Budgeted
ACRL Overhead to ALA (without Choice)	\$189,199	\$710,497	\$140,002	\$789,448	\$201,328	\$840,744	\$209,386	\$811,598	\$259,651	\$852,000	\$5,003,853
Choice Overhead to ALA	\$383,234	\$373,132	\$367,338	\$383,209	\$374,640	\$388,206	\$371,353	\$334,014	\$350,546	\$333,043	\$3,658,715
Total Overhead to ALA	\$572,433	\$1,083,629	\$507,340	\$1,172,657	\$575,968	\$1,228,950	\$580,739	\$1,145,612	\$610,197	\$1,185,043	\$8,662,568

*ACRL Conference Years

FIGURE 3
ACRL Conference Revenues and Expenditures

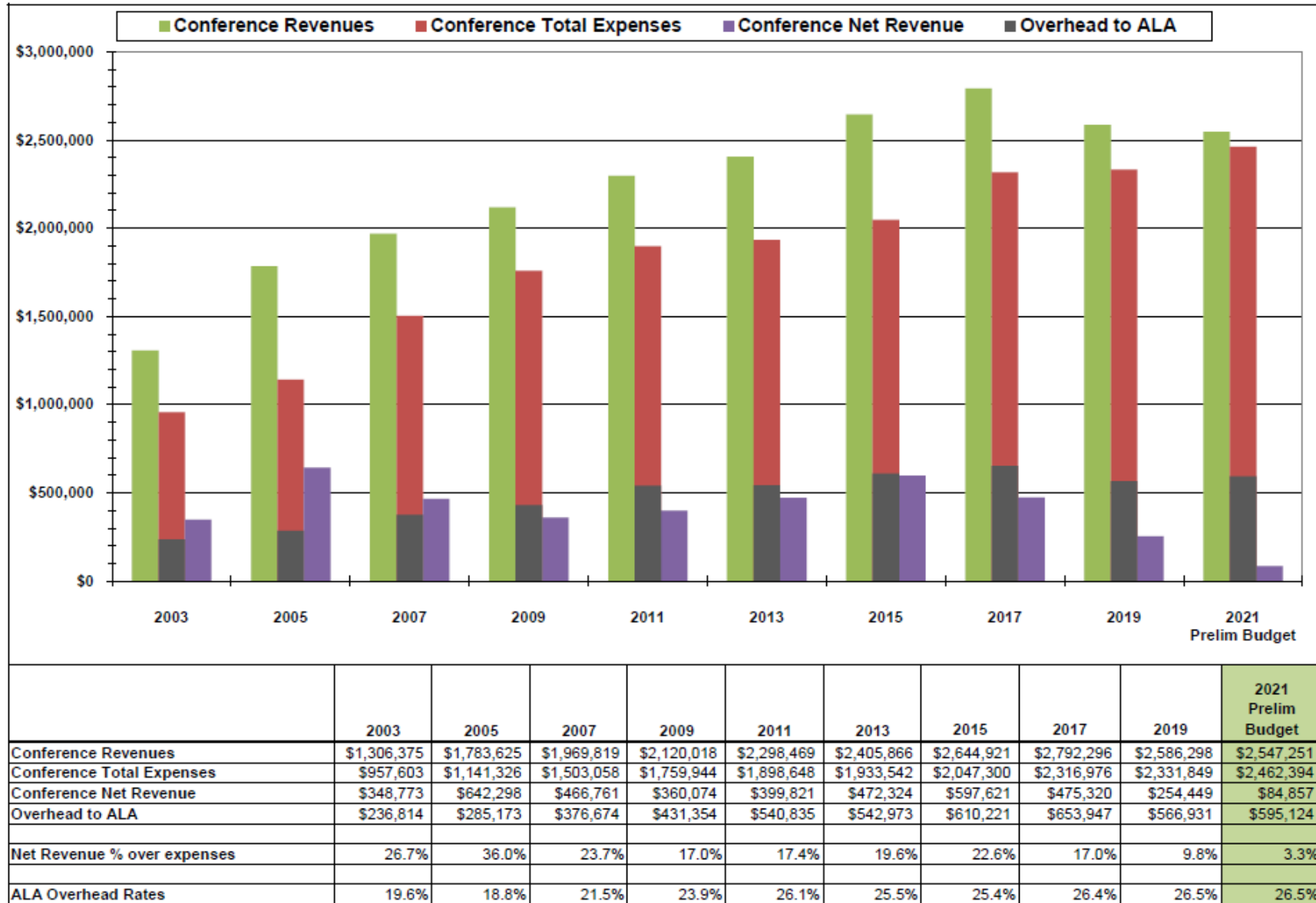


FIGURE 4
Publications Net Revenues
(excluding CHOICE)

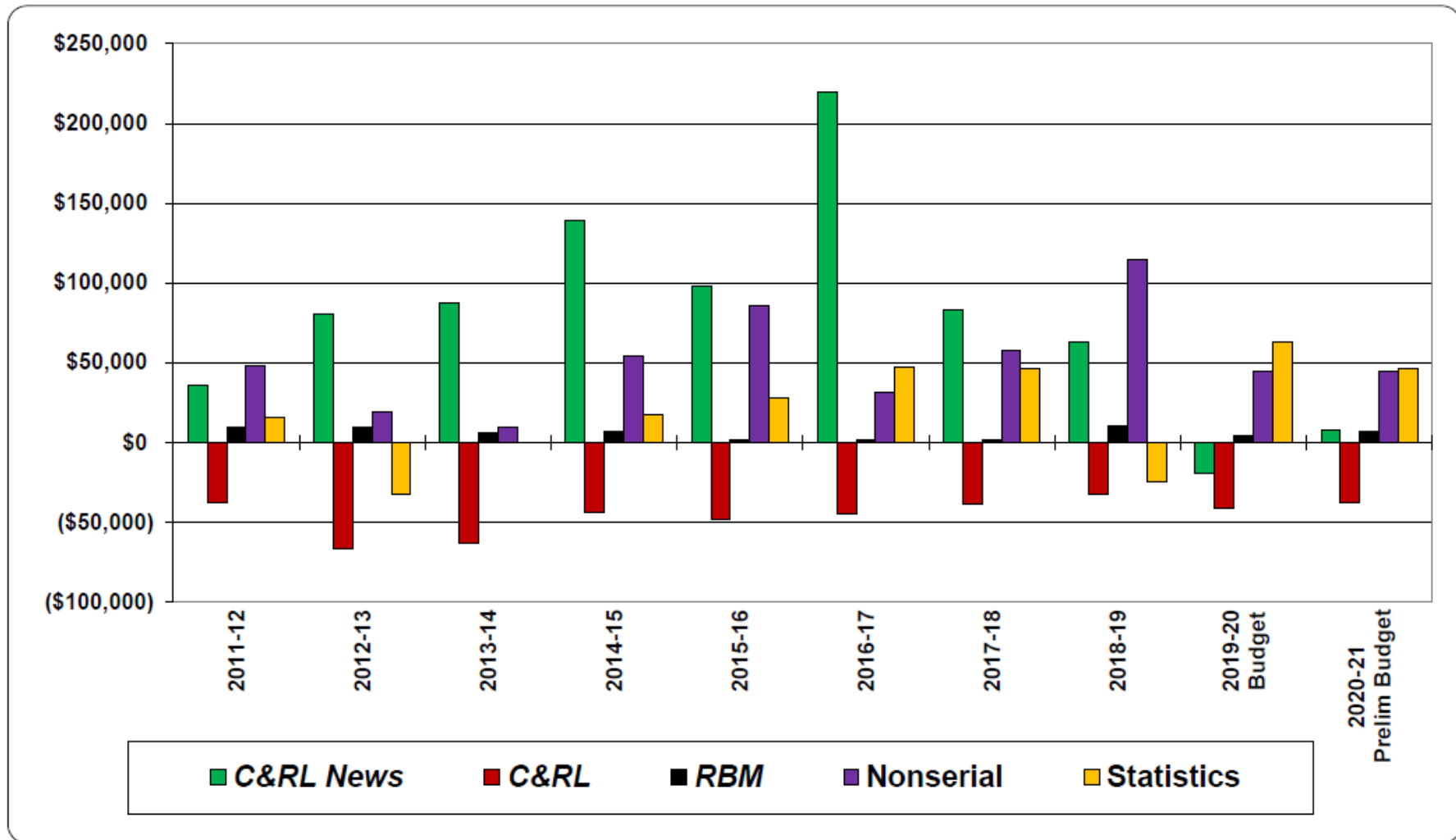
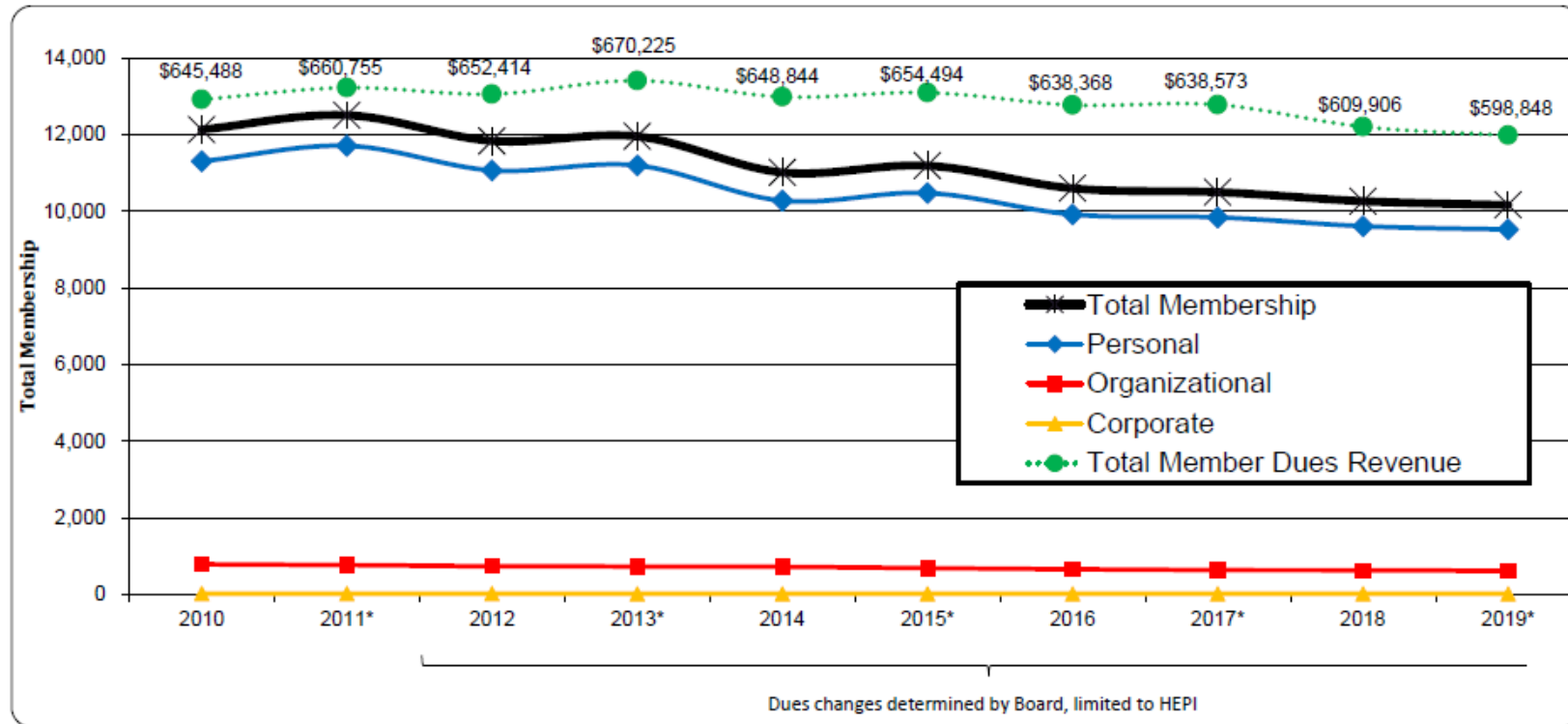


FIGURE 5
ACRL Membership by Type

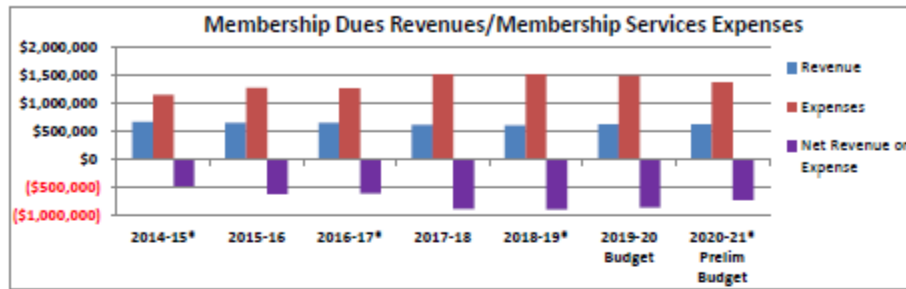


	2010	2011*	2012	2013*	2014	2015*	2016	2017*	2018	2019*
Personal	11,300	11,705	11,062	11,187	10,269	10,472	9,910	9,837	9,608	9,519
-Regular	8,478	8,693	8,260	8,619	8,032	8,238	7,864	7,737	7,293	7,151
-Retired	118	118	119	98	115	137	152	156	162	163
-Student	1,206	1,330	1,116	919	680	661	580	627	920	1,043
Organizational	795	768	742	734	721	690	664	640	634	619
Corporate	31	27	25	23	20	19	18	18	18	19
Total Membership	12,126	12,500	11,829	11,944	11,010	11,181	10,592	10,495	10,260	10,157
Total Member Dues Revenue	\$645,488	\$660,755	\$652,414	\$670,225	\$648,844	\$654,494	\$638,368	\$638,573	\$609,906	\$598,848

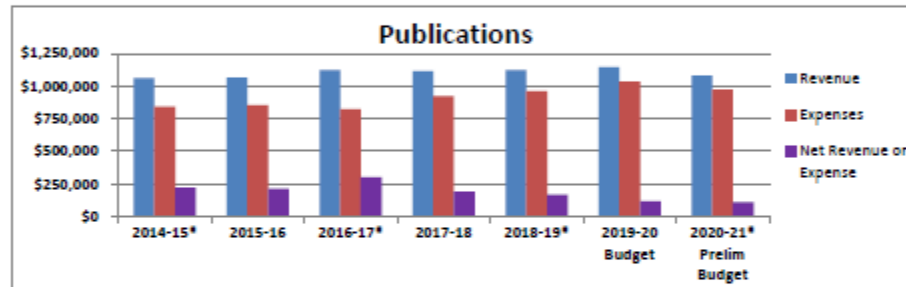
Figures for 2012 were impacted by "clean-ups" of ALA's membership database. Errors related to duplicate records or resulting from member-type conversions (e.g., from Student to Regular membership status) that occurred over a number of years were removed from the database.

* ACRL Conference Years

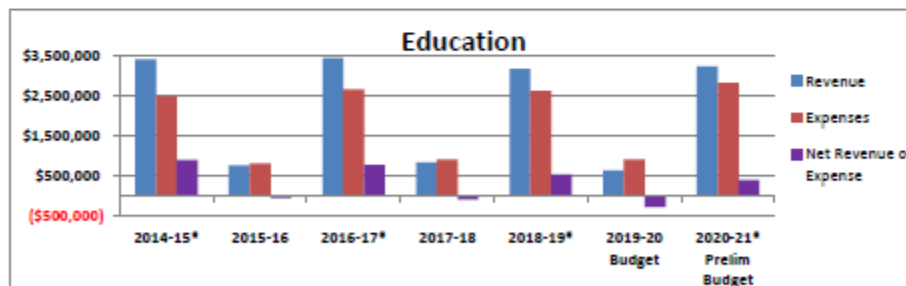
FIGURE 6
Budget Sources
Net Revenues by Major Budget Category



Year	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21* Prelim Budget
Revenue	\$654,494	\$638,368	\$638,573	\$609,906	\$598,848	\$611,284	\$617,203
Expenses	\$1,140,734	\$1,265,331	\$1,260,188	\$1,509,366	\$1,505,733	\$1,481,999	\$1,360,711
Net Revenue or Expense	(\$486,240)	(\$626,963)	(\$621,615)	(\$899,459)	(\$906,885)	(\$870,715)	(\$743,508)



Year	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21* Prelim Budget
Revenue	\$1,062,241	\$1,066,550	\$1,122,023	\$1,112,864	\$1,122,334	\$1,145,419	\$1,076,964
Expenses	\$843,967	\$853,622	\$822,190	\$923,936	\$958,184	\$1,033,241	\$973,009
Net Revenue or Expense	\$218,274	\$212,928	\$299,833	\$188,928	\$164,150	\$112,178	\$105,955



Year	2014-15*	2015-16	2016-17*	2017-18	2018-19*	2019-20 Budget	2020-21* Prelim Budget
Revenue	\$3,424,176	\$782,420	\$3,465,272	\$854,426	\$3,189,671	\$657,089	\$3,250,139
Expenses	\$2,506,134	\$822,567	\$2,676,945	\$925,211	\$2,640,251	\$925,066	\$2,833,243
Net Revenue or Expense	\$918,042	(\$40,147)	\$788,326	(\$70,785)	\$549,420	(\$267,977)	\$416,896

NOTE: Varying amounts of actual Publications expenses are reflected as Membership Services expenses, depending on whether a subscription equivalent subvention was required for a membership perquisite serial (C&RL and C&RL News). These subventions included \$43,871, \$48,271, \$44,455, \$38,594, \$32,209 for C&RL for the years from FY15-FY19, respectively, as well as \$41,100 and \$37,606 budgeted for C&RL in FY20 and FY21, and \$18,931 budgeted for C&RL News in FY20.

*ACRL Conference Year

RevExp.xlsx/Budget Sources by Category.doc

This page included to accommodate double-sided printing.

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Draft Budget & Finance Committee and Board of Directors Action Form

To: ACRL Board of Directors
ACRL Budget & Finance Committee

Subject: ACRL FY21 Budget

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

Date submitted: June 15, 2020

BACKGROUND:

The ACRL Budget and Finance Committee discussed the FY21 budget during its 2020 June virtual meetings. The budget presented in June includes changes made since the committee reviewed during its meetings held at the 2020 ALA Midwinter Meeting in Philadelphia. Based on recommendations from the Committee and Board, ACRL staff reviewed and updated the FY21 budget again between Midwinter and the April 8, 2020 Spring Board Virtual Meeting. A full list of changes made between April and June can be found in B&F Doc 11.0 and Board Doc 10.2. During the June 2020 virtual meetings, the Committee and Board will discuss further potential edits to the FY21 budget.

Typically, in June, the Committee makes a recommendation to the Board for next year's budget, and the Board approves at the ALA Annual Conference. As the impact of COVID-19 on both the ACRL and ALA budgets is still to be known, the Committee and Board may choose to postpone approving the FY21 budget until the fall when we have a better idea of the impact of COVID-19 on institutions and ACRL revenues. If the Committee and Board choose to take action in June 2020, they may need to approve a new FY21 budget in the fall if changes are made before the ALA Board takes action in the fall.

Please note that budgeted total expenses may vary slightly from the final budget approved by the ALA Executive Board in Fall 2020. This variance results from the way ALA's budgeting software manages salaries and benefits. Benefits are calculated as part of total salaries. Previously, 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.

Draft Action (B&F):

That the ACRL Budget and Finance Committee approves to recommend to the ACRL Board of Directors the ACRL FY21 budget with:

- ACRL Revenues \$3,929,775
- ACRL Expenses \$4,620,662

- ACRL NET (\$690,887)
- Choice Revenues \$2,458,566
- Choice Expenses \$2,410,825
- Choice NET \$47,741

Draft Action (Board):

That the ACRL Board of Directors approves the Budget and Finance Committee's recommendation for the ACRL FY21 budget with:

- ACRL Revenues \$3,929,775
- ACRL Expenses \$4,620,662
- ACRL NET (\$690,887)
- Choice Revenues \$2,458,566
- Choice Expenses \$2,410,825
- Choice NET \$47,741

IF PERTINENT: Have other stakeholders been consulted?

STRATEGIC GOAL AREA SUPPORTED:

☐ **Value of Academic Libraries**

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

☐ **Student Learning**

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

☐ **Research and Scholarly Environment**

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

☒ **Enabling Programs and Services**

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

FISCAL AND STAFFING IMPACT:

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

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



FY2021 Budget Assumptions

First Draft: approved 11/18/19. Further revisions were made between December 2019 and Midwinter 2020, and those revisions are reflected in this version of the Budget Assumptions.

In April 2020, staff reviewed the full FY21 budget and updated based on the impact of COVID-19. The FY21 Budget presented to the Board and B&F Committee in June 2020 reflects those edits.

For a full list of edits based on the impact of COVID-19, please see

- **Doc 11.0 FY21 ACRL Changes Spring 2020 to June 2020**
- **Doc 12.0 FY21 Choice Changes Spring 2020 to June 2020**

Further edits for Board/B&F consideration in June 2020 can be found in:

- **Doc 24.0 Board cover form: Proposed FY21 Budget Updates**
- **Doc 25.0 Proposed FY21 Budget Updates**

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

The ACRL Budget & Finance Committee reviewed these draft assumptions on November 7, 2019. Staff incorporated the committee's feedback and shared the revised document with the ACRL Board. The Board will review, suggest revisions as needed, and approve the assumptions below at its 2019 Fall Board Meeting on November 18, 2019. Based on the approved budget assumptions, ACRL staff will prepare the preliminary FY21 budget for review by the Budget & Finance Committee at the 2020 ALA Midwinter Meeting.

General Overview: The economic climate and ACRL

As we prepare the FY21 budget for ACRL, the global economic outlook based on the past year's activity is "weaker-than-anticipated."¹ Volatile global markets are of concern to higher education funding and enrollment, with tensions stemming from a US-China trade war; a Brexit deal still undecided; and the increase in anti-immigration policies. In addition to the unpredictability of global factors, state spending on public colleges and universities remains well below the historical levels prior to the Great Recession of 2008-09.² Although "most Americans believe state spending for public universities and colleges has increased or at least held steady over the last 10 years, according to a new survey by American Public Media," in fact, "states have collectively scaled back their annual higher education funding by \$9 billion during that time, when adjusted for inflation, the Center on Budget and Policy Priorities, or CBPP, reports."³ Although total enrollment in degree-granting postsecondary institutions increased 27 percent from 2000 to 2017 (from 13.2 million to 16.8 million students), it is projected to increase by only 3 percent between 2018 and 2028 (from 16.8 million to 17.2 million).⁴ This number is in line with high school graduation rate projections, which show the number of high school graduates increasing by only 3.1% between 2011 and 2025.⁵ With a slowdown in enrollments, it is unlikely that higher education will see a substantive increase in its funding, which typically translates to no more or less funding for academic libraries. A bright spot in higher education enrollment is a trend for free or reduced tuition

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

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

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

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

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

programs at the state level. Twenty states⁶, such as New Mexico⁷, New York⁸, Oregon⁹, and Tennessee¹⁰, currently offer or have proposed legislation to offer free tuition programs. Some states, such as New Mexico, are proposing free tuition to state colleges and universities, regardless of income. The city of Detroit recently announced the Detroit Promise, which offers free college tuition to residents of Detroit. Funding seems to come from public/private partnerships including foundations with some universities picking up the tuition costs themselves after all federal funding, e.g., Pell grants, applied.¹¹ ¹²While these tuition trends are beneficial to students it is not clear whether additional resources will be made available to the libraries serving an increased number of students. However, it is often true, as one Budget & Finance Committee member mentioned, that as enrollment/graduation increases funding increases and if it drops, so does the funding.

ACRL membership's slow but steady decline should also be considered as we look to FY21 finances. The closing of institutions could further reduce both ACRL's organizational and personal members. Closures are declining, but there are still a significant number of institutions that close each year. In 2018, there were 249 closed postsecondary institutions; in 2017, 633; in 2016, 1,045.¹³ The workforce is aging and

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

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

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

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

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

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

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

¹³ U. S. Department of Education, Office of Federal Student Aid, "Closed School Monthly Reports," Accessed

the pool of potential academic librarians is in decline as evidenced by the drop in MLIS degrees awarded (between 2012 and 2017, there was a 34.9% drop in number of LIS masters degrees awarded, from 7,443 in 2012 to 4,843 in 2017).¹⁴ Of the MLIS degrees awarded between 2014 and 2018 the number of placements in academic libraries is holding steady in the 21-23% range.^{15, 16} However, the portion of the LJ Placements and Salaries article accessible indicated that “college/university libraries attracted 22% of the 2018 LIS Graduates, down slightly from the prior two years,”¹⁷ which of course could have a negative impact on ACRL membership. The decline during and after the 2008 recession may be stabilizing, as the U.S. Bureau of Labor Statistics projects a 6% increase (as fast as average) job outlook.¹⁸ While job growth is indicated as fast as average again, it is a decline from the 9% listed in the previous year.

Another factor that could influence the size of ACRL’s membership is whether academic libraries are requiring those they hire to hold MLIS degrees. Anecdotally, we are hearing that, especially at large research libraries, subject specialists and other professional staff (IT, HR, development, marketing, etc.) are being hired to do work that once required an MLIS. A recent study of ARL directors found that while 1/3 of ARL directors did not perceive the MLIS as necessary, 42% did and it is these directors who will hire the next generation of those working in academic and research libraries.¹⁹

The ACRL Board and Budget & Finance Committee at their joint meeting in January 2016, learned from consultant Paul Meyer a number of trends in association membership overall, which are still on track , including: there is an increase in specialty organizations; there is greater competition for membership

September 20, 2019. <https://www2.ed.gov/offices/OSFAP/PEPS/closedschools.html>.

¹⁴ “Master’s degrees conferred by postsecondary institutions, by field of study: Selected years, 1970-71 through 2016-17,” NCES, accessed September 20, 2019, https://nces.ed.gov/programs/digest/d18/tables/dt18_323.10.asp?current=yes.

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

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

¹⁷ Suzie Allard, “The Analytics Age,” *Library Journal*, October 2019, p. 32.

¹⁸ Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Librarians, accessed September 20, 2019, last modified date September 4, 2019, <http://www.bls.gov/ooh/education-training-and-library/librarians.htm>.

¹⁹ Russell Michalak, Monica D.T. Rysavy, and Trevor A. Dawes*, “What Degree Is Necessary to Lead? ARL Directors’ Perceptions,” *College & research Libraries*, Vol. 80, N. 6, (2019). Accessed November 7, 2019. <https://crl.acrl.org/index.php/crl/article/view/23526/30835>

dollars and time; the number of association memberships per individual/company is declining; employer support for membership has declined and; and there is an increased focus on engagement to retain members.²⁰

The overall growth for the economy is rebounding with a projected 2.3% increase for 2019, which is less than the projected increase of 3.1% from 2018,²¹ but the fragile and somewhat mixed outlook for the economy extends to higher education as well. The Higher Education Price Index (which projects major cost factors for colleges and universities) is forecasting a 2.6% increase for 2019, which is slightly down from 2.8% projection from a year ago.²² However, “unlike after previous economic downturns, state spending on higher education has not bounced back as the economy rebounds,”²³ and continues to decline. As stated in the overview, in the last ten years, state funding has decreased by \$9 billion when adjusted for inflation, and “state appropriations per full-time student have fallen from an inflation-adjusted \$8,489 in 2007 to \$7,642 in 2017.”²⁴ Decreased state funding is a trend, as funding for public two- and four-year colleges remains well below pre-recession levels in almost every state and in the school year ending in 2018, funding was more than \$7 billion below its 2008 level, after adjusting for inflation. Without considering inflation, state fiscal support for higher education grew by just 1.6 percent in 2018, according to the most recent Grapevine survey which noted that the level of support is “down sharply from a 4.2 percent increase last year and represents the lowest annual growth in the last five years.”²⁵ “In only six states have higher education budgets returned to or surpassed their pre-recession

²⁰ Paul Meyer, *Tecker International* (presentation, Joint meeting of the ACRL Board of Directors and Budget & Finance Committee, ALA Midwinter Meeting, Boston, January 11, 2016).

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

²² “Higher Education Price Index (HEPI) Estimate for August 2019,” *Commonfund*, September 4, 2019. Accessed on September 24, 2019. <https://www.commonfund.org/news-research/index/hepi-estimate-august-2019/>.

²³ Luba Ostashevsky, “As economy rebounds, state funding for higher education isn’t bouncing back,” *PBS News Hour*, September 14, 2016, <http://www.pbs.org/newshour/updates/economy-rebounds-state-funding-higher-education-isnt-bouncing-back/>.

²⁴ Jon Marcus, “Most Americans don’t realize state funding for higher ed fell by billions,” *PBS News Hour*, February 26, 2019, <https://www.pbs.org/newshour/education/most-americans-dont-realize-state-funding-for-higher-ed-fell-by-billions>.

²⁵ Rick Seltzer, “‘Anemic’ State Funding Growth,” *Chronicle of Higher Education*, October 23, 2018. <https://www.insidehighered.com/news/2018/01/22/state-support-higher-ed-grows-16-percent-2018>.

levels; in 19 states, expenditures per student are at least 20 percent lower than before the recession.”²⁶ To cope with these cuts, institutions have raised tuition and made deep cuts to programs and services, reducing access to college education for some and calling into question the quality of the program remaining.²⁷ However, some see a coming limit to how much tuition can be increased, which may mean continuing jockeying for the same finite resources.²⁸

Fewer financial resources may also have contributed to the consolidation of vendors in the library marketplace.^{29, 30} Fewer vendors will mean a smaller pool of companies to provide sponsorships, rent exhibit space, support library and association programs.

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

²⁶ Jeffrey Selingo, “States’ decision to reduce support for higher education comes at a cost,” *Washington Post*, September 8, 2018, accessed October 24, 2018. https://www.washingtonpost.com/education/2018/09/08/states-decision-reduce-support-higher-education-comes-cost/?noredirect=on&utm_term=.4f55fd302b14

²⁷ Ibid.

²⁸ Dan Nemser and Brian Whitener, “The Tuition Limit and the Coming Crisis of Higher Education,” *The New Inquiry*, March 26, 2018. Accessed November 9, 2018. <https://thenewinquiry.com/the-tuition-limit-and-the-coming-crisis-of-higher-education/>

²⁹ James M. Day, “Consolidation of the Library Vendors,” *Library Technology Launchpad*, October 12, 2016, <http://libtechlaunchpad.com/2015/10/12/consolidation-of-the-library-vendors/>.

³⁰ David Parker, “ATG Special Report — Industry Consolidation in the Information Services and Library Environment: Perspectives from Thought Leaders,” *Against the Grain*, July 6, 2016, <http://www.against-the-grain.com/2016/07/industry-consolidation-report/>.

The FY21 budget will incorporate revenue from expanded business initiatives, such as increasing opportunities for sponsored content, more licensed workshops, and more book sales. In FY21, there will be new and expanded initiatives pertaining to ACRL's Core Commitment to equity, diversity and inclusion. In October 2019, a newly created joint ACRL/ARL/ODLOS/PLA task force, The Building Cultural Proficiencies for Racial Equity Framework Task Force, was created. The task force will seek to have a new cultural competencies document, *Building Cultural Proficiencies for Racial Equity framework*, for public and academic librarians completed by Annual 2020.

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

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

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

Choice FY21 Budget Assumptions

General Remarks

Over the past few years a quiet change has been taking place at Choice. While revenues from 2013 to the present are down overall, during this period the *distribution* of revenue among our three revenue streams—subscriptions, licensing, and advertising/sponsorships—has changed in an interesting and important way. Bolstered by the introduction of a new review service, *ccAdvisor*, and the rebuilding of *Choice Reviews*, subscription revenue has held steady at around 51% of total unit revenues, this despite a continuous drop in circulation in our print properties. On the other hand, royalties from the licensing of our reviews to third parties fell dramatically, from 26% of unit revenues in FY13 to only 20% today, offset by a corresponding rise in advertising and sponsorship revenue, from 19% in FY13 to 25% by the close of FY19.³¹

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

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

- Choice newsletter subscribers: 13,570 (6 monthly newsletters)
- Webinar registrants: 17,013³² (24 webinars)
- Webinar attendees: 6,307
- Webinar screenings on the Choice Media Channel (YouTube): 13,127
- The Authority File podcasts: 33,532 downloads and streams (34 episodes)
- White paper downloads: 2,804 (3 reports)
- Bibliographic essay sessions on LibGuides platform: 43,502
- Bibliographic essays viewed: approximately 10,915
- Facebook followers: 10,475
- Facebook “post reach”: 81,099
- Twitter followers: 1,402 (up 17% year over year)
- Twitter impressions: 394,100

³¹ The final 4% is “other” revenue, largely from the sale of remaindered books.

³² Lifetime webinar program stats (not de-duped): Registrations: 97,780; attendances: 35,726

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

Clearly, even as the demand for our reviews is moderating (keeping in mind that subscriptions still generate half our income), there has been no fall-off in interest in research-based and professional-development content. Content, in other words, that helps librarians do their work better. As the engagement figures shown here attest, the demand for information of this sort is only growing. Sponsors have recognized in this demand an opportunity to connect with librarians more directly than was possible via traditional advertising, and the result has been a situation that redounds to the benefit of both.

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

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

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

* * *

Choice Reviews and Choice magazine

This past year circulation and subscription revenue from *Choice Reviews*, both of which had remained relatively flat in recent years, showed signs of weakness. Circulation was off by 5% and revenue by 3%.

Without benefit of any special foresight in this area, and in the absence of any one-time event or factor that would account for this decline, it is prudent to assume similar results for the period ending twenty-three months from now. Print declines have been more reliable (!) During FY19 *Choice* magazine revenue was down 10% to prior year, and *Cards*, 7%. Were it not for the very favorable gross margin (55%) we enjoy on the cards, we would have discontinued publication of this admittedly anachronistic format years ago. In keeping with long-term trends for these publications, for FY21 we are forecasting an annual decline in subscription revenue of 8% for the magazine and cards.

ccAdvisor and Resources for College Libraries

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

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

Third-party Licenses

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

Advertising and Sponsorships

Sponsorships are growth opportunities for Choice. As we noted in the introduction, "traditional" advertising—space and banner ads in *Choice*, *Choice Reviews*, and *ccAdvisor*—now comprises only 47% of our total advertising and sponsorship revenue, down from 87% in FY13. The remainder comes in the form of publisher underwriting of newsletters, eblasts, webinars, podcasts, and white papers, which together brought in some \$318K in FY19. The latter three of these in particular represent a publisher spend related to its brand as a whole rather than the promotion of a particular product or service. In FY19, this "brand" or "content" marketing (i.e., from webinars, podcasts, and white papers) garnered just over \$200,000 in advertising revenue. Prospects for FY21 are discussed below.

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

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

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

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

to limit the number of publications we publish. On a *pro forma* basis, therefore, we are assuming two white papers in FY21, with gross revenue of \$30,000.

* * *

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

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

General Assumptions

Basic Budget Assumptions

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

Modified accrual accounting

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

Given that FY21 is a conference year, ACRL would expect to generate net revenues. However, due to the investment of ACRL's net asset balance in strategic initiatives, since 2017, the FY21 budget may require a deficit as we ease back on some things. We want to align expenses with revenues but at a minimal disruption to members. The Budget & Finance Committee and staff will closely monitor the deficit

budget to ensure that ACRL's net asset balance remains above the mandated operating reserve (i.e., one-quarter of the average of the last four years of expenses).

Revenues

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

Expenses:

- Travel and communication costs will continue to increase and will be carefully monitored (all projects). Travel and administrative expenses were reduced based on prior year actuals.
- All staff positions will be filled. An additional part- or full-time position may be considered as we look at how to best enhance Project Outcome. An additional staff position was removed from the draft budget. Some funds will be budgeted for interns and temporary help.
- Friends Fund disbursements for FY21 will be budgeted at a minimum of \$50,000 in anticipation of successful fundraising for 2021 ACRL Conference scholarships. (Project 349-3831)
- \$60,000 budgeted from operating to support ACRL 2021 scholarships.

Assumptions by Strategic Goal

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

Value of Academic Libraries

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

Objectives

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

Expenses

- \$21,000 will be budgeted for research grants to practitioner-scholars to carry out research on key questions identified by the June 2017 Academic Library Impact action-oriented research agenda. These will be awarded through a competitive selection process (7 grants of \$3,000 each); *(Project 3703) Reduced to 4 grants for a total of \$12,000; but should consider if this program should be continued as this is its 4th year.*
- \$10,500 will be budgeted for dissemination costs for those awarded research grants in FY20 (7 people x \$1,500 each); *(Project 3703)*
- \$11,250 will be budgeted for support for academic librarians to present at higher education conferences about VAL related topics, above and beyond the ACRL Liaisons program. These will be awarded through a competitive selection process (6 people @ \$1,875 each as follows: \$800 conference registration, \$1075 travel, breakdown: \$450 flight, \$200 hotel x 2 nights, \$50 per diem x 3 days, \$75 ground transportation); *(Project 3703) Program being reviewed and expanded beyond VAL. Reduced budget to awards for 4 people for a total of \$7,500.*
- \$2,500 will be budgeted for potential VAL activities in consultation with the chair of the VAL committee. *(Project 3703)*

Student Learning

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

Objectives

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

Expenses

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

Research and Scholarly Environment

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

Objectives

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

Revenues

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

Expenses

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

New Roles and Changing Landscapes

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

Objectives:

1. Deepen ACRL's advocacy and support for the full range of the academic library workforce.
2. Equip the academic library workforce to effectively lead, manage, and embrace change, advocate for their communities, and serve as a catalyst for transformational change in higher education.
3. Increase diversity, cultivate equity, and nurture inclusion in the academic library workforce.

Expenses

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

Equity, Diversity and Inclusion

Revenues

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

Expenses

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

Enabling programs and services: Member Engagement

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

Membership Services

Revenues

- + Membership revenues will be budgeted using the FY19 actual. The FY21 revenue was projected

based on the August 2019 membership of 9,313 (this number excludes the 206 non-dues paying members in FY19). FY21 will be a conference year for ACRL. While historically membership increased in an ACRL Conference year, ACRL has not enjoyed that increase in 10 years; at best the ACRL Conference seems to slow the decline in membership. In FY19 ACRL lost 1% of its membership; for FY21 membership will be budgeted at a .74% decrease over the FY19 membership actual of 9,313 personal members. ACRL may increase dues slightly in FY20 (if the Board implements an increase based on a possible change to the HEPI index). The initial personal membership rate for FY21 will be based on FY19 HEPI and then updated to reflect the FY20 HEPI. Staff will continue to adjust this recommendation based on the monthly membership reports and quarterly HEPI forecasts.

Expenses

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

Board and Executive Committee

Expenses

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

Advisory services and consulting

Revenues

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

Discussion Groups

Expenses

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

Awards

Expenses

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

Chapters

Expenses

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

Committees

Expenses

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

Sections

Expenses

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

Liaisons to Higher Education Organizations

Expenses

- See Advocacy section.

Special Events

Expenses

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

Government Relations (Project 3704)

Expenses

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

Scholarships

Expenses

- Funds for scholarships shall be budgeted as follows, although these amounts may be reduced as the budget gets assembled (Project 3838):
 - ACRL 2021 Conference @ \$75,000; Reduced to \$60,000
 - 2020 RBMS Conference scholarships @ \$16,000 (based on estimated FY19 profit share): Updated to \$18,000, average of last three year's profit share
 - Immersion Programs @ \$12,000; reduced to \$10,000
 - E-learning scholarships @ \$1,000: eliminated

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

Annual Conference Programs

Expenses

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

Enabling programs and services: Publications

Non-periodical publications

Revenues

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

Expenses

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

Library Statistics (Project 3202)

Revenues

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

Expenses

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

Standards and guidelines (Project 3204)

Revenues

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

Expenses

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

C&RL (Project 3300)

Revenues

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

Expenses

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

C&RL News (Project 3302)

Revenues

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

Expenses

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

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

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

RBM (Project 3303)

Revenues

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

Expenses

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

CHOICE

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

CHOICE Revenue

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

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

CHOICE Expenses

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

CHOICE Bottom Line

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

Enabling programs and services: Education

ACRL 2021 Conference (Project 3808)

Revenues

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

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

Expenses

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

Preconferences and workshops

Revenues

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

Expenses

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

Online learning (Project 3340)

Revenues

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

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

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

Expenses

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

Licensed workshops (Project 3341)

Revenues

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

Expenses

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

Enabling programs and services: Advocacy

Strengthening partnerships with other organizations (Project 3501)

Expenses

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

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

Communication on major issues and trends in libraries and Higher Education

Expenses

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

Project Outcome (Project 3712)

Revenue

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

Expenses

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

Operations

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

Staff and office

Expenses—ACRL

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

Expenses—CHOICE

- See *Choice* expenses.

ALA Relationship

Long-term investment

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

Expenses—CHOICE

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

This page included to accommodate double-sided printing.

FY21 ACRL Budget Changes

Spring Board 2020 to June Meeting 2020

ACRL FY21 Budget Overall Changes

	Midwinter 2020	Spring 2020	June 2020	% Change Spring 2020 to June 2020
Total Revenues	\$5,114,171	\$5,095,557	\$3,929,775	-23%
Total Expenses	\$5,299,392	\$5,189,937	\$4,620,662	-11%
Total ALA Overhead		\$852,563	\$677,972	-20%
Net	(\$185,221)	(\$94,380)	(\$690,887)	-632%

0000 Admin

- Assume cancelled in person meetings in fall 2020. Reduced ED travel from 8 trips to 5, reducing travel expenses by \$1,200 and lodging and meals expenses by \$1,050.

3200 Membership

- Assumes Board will reverse dues increase and that personal membership will decrease 8% in FY20 and an additional 8% in FY21. Also assumes organizational members will decrease 12.5% in FY20 and an additional 12.5% in FY21. Reduction based on research showing 16% of members belong because their employer pays dues. Library discretionary budgets are expected to shrink substantially in the wake of the pandemic. Consistent with all ALA membership assumptions of total reduced membership of 31.4% reduced revenue by \$162,415

3202 Statistics

- Revenue projections decreased 21% or \$31,882 based on FY20 revenue shortfall in April 2020. Collection budgets are expected to shrink in calendar year 2020 and 2021.
- Removed duplicate expense of \$17,500 (5110) for ACRL Metrics rebuild.

3203 Consulting services

- Assume reduced requests for onsite consulting work in fall 2020 with one potential for online job. Reduced revenue by \$46,000 and expenses (honorarium to adjuncts) accordingly.

3204 Standards Distribution

- Revenue reduced 50% or \$850 due anticipated decline in demand for booklets in FY21 due to COVID-19 and potential decline in number of RoadShows using booklets (costs are IUTed to 3204 from RoadShow budget).
- Printing and mailing expenses reduced 50% as well to correspond with selling fewer booklets.

3302 C&RL News

- Assumes classified job ad revenues (4142) for the year will average ~35% less than previously expected or \$135K, consistent with other ALA publishing unit's revised assumptions. Budgeted marketing expenses (5412) for promotion of ALA JobLIST reduced to minimal levels.
- Product advertising revenue (4429) reduced by 26% or \$25,000 due to c-19 concerns per Choice. Advertising revenues for C&RL and RBM are NOT expected to decline from initial budget per Choice.
- Eliminated reference materials/ periodicals (5502) to save \$100.
- Subscription revenues for News and RBM journal are NOT expected to decline in FY21 but may fall in FY22 depending on library budgeting. This is pretty standard across ALA from conversation with other serials publishing units.

3340 e-Learning

- Will revisit project in August once we see how paid e-Learning performs May-August. ACRL switched to only free COVID-related webinars for March-April so don't have data to see how people are registering for paid events. Could see increase demand if fewer or no F2F events, or could remain the same or down due to volume of competing online event and/or online learning fatigue

3341 Licensed Workshops

- Assumes a decrease in fee revenue by 50% or \$59K and no new in-person workshops through 2020. Will revisit project in August once we see how pandemic situation and guidance on group gatherings evolve. Many FY20 workshops have been postponed indefinitely and may possibly be held in 2021 assuming it is safe for larger gatherings to convene. Additionally, we hope to pivot content to virtual environment for interim to try and bring workshops online.
- ACRL net revenue on this project changed from \$8,431 to \$(23,539).

3400 Nonserial Publications

- In line 4100 Sales/Books, dropped projected revenue for backlist titles from \$1,025/title to \$600/title, and projected revenue for new titles from \$12,000/title to \$9,000/title, to more closely match FY20 actuals and pandemic-related sales decline, particularly of print books. These changes drop:
 - 4100 Sales/Books from \$285,875 to \$219,000;
 - total revenues from \$329,165 to \$262,290;
and net, with its corresponding drop in royalty, overhead, cost of sales, and fulfillment expenses, from \$44,738 to \$14,616.
- In consultation with ALA Editions | ALA Neal-Schuman and ALA finance, we've created the following list of common book publishing assumptions we've used for these budget updates and areas to monitor over the coming months:
 - ALA-wide, we estimate an overall decrease of 25% from the original FY21 revenue projection for September 1 to December 31, 2020.

- Hoping for some improvement in the market, we estimate an overall decrease of 15% from the original FY21 revenue projection for January 1 to August 31, 2021.
- Due to uncertain higher education budgets, for now ACRL has budgeted a higher decrease: ~42% in backlist sales and 25% in frontlist sales throughout FY21.
- Approval plans for print books have maintained and we assume will hold steady in number of units sold in FY21, but will monitor for changes.
- Institutional ebook sales, line 4421 Royalties, have maintained we assume will hold steady in number of units sold in FY21, but will monitor for changes.

3712 Project Outcome

- Reduced revenue, assuming a training workshop may not be offered in fall 2020 as anticipated due to COVID-19.

3800 RBMS Conference

- Assumes 15% lower attendance, this conference is deferred content from the previous year that had strong performance before cancellation.
- Assumes 15% lower sponsorships due to budget cuts.
- Removed Thursday evening reception costs to compensate for the above
- ACRL net revenue changed from \$11,529 to \$8,116.

3808 ACRL 2021 Conference

- Assumes 30% lower face to face attendance due to budget cuts and reluctance to travel.
- Assumes 15% increase in virtual attendance due to budget cuts and reluctance to travel.
- Assumes 10% reduction in exhibits and 15% reduction in sponsorships
- 5212 Assumes twice staff rooms will need to be paid for without as many comps earned from hotel block performance
- 5302 Assumes 30% reduction in F&B costs to match attendance and an additional 10-20% reduction to help offset decreased income if necessary
- 5303 Assumes 20% reduction in decor, signage, furniture to help offset decreased income
- 5305 We paid 25% deposit for keynotes in FY20, so slightly higher portion of this full expense will be paid in FY21
- 5404 Reduced print mailer from two to one
- 5500 Reduced innovations budget by half to help offset lack of income
- In summary, overhead to ALA reduced from \$601,484 to \$481,404 and ACRL net revenue changed from \$377,191 to \$183,759.

3830 Immersion Program

- Assumes 6.5% lower face to face attendance due to budget cuts and reluctance to travel.
- Corresponding expenses were adjusted based on 85 attendees instead of 91

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FY21 Budget Restatement

7 May 2020

(In Revenue variance column:
red is decrease in revenue;
black is an increase in revenue)

Project	GL #	Item	Budget as of April	May Restatement	Var
REVENUE CHANGES					
3900	4110	Remaindered book sales	70,000	45,000	(25,000)
3902	4421	OCLC/SCS	25,000	15,000	(10,000)
3907	4140	Choice space ads	250,000	225,000	(25,000)
3907	4611	Sales commissions	11,250	10,125	1,125
Total Revenue			2,517,441	2,458,566	(58,875)

EXPENSE CHANGES

(In Expense variance column:
black is decrease in expenses;
red is an increase in expenses)

GL #	Item	Budget as of April	May Restatement	Var
5000	Salaries & Wages	1,216,056	1,141,782	74,274
5001	Temp Employees-In-House	7,000	7,000	0
5002	Overtime/Wages	3,500	5,000	(1,500)
5005	Attrition Factor	0	0	0
5009	Accrued Vacation	0	0	0
5010	Employee Benefits	381,901	376,697	5,204
5015	Tuition Reimbursement	0	0	0
5016	Prof Memberships	0	0	0
	Payroll & Related Exp.	1,608,457	1,530,479	77,978
5100	Temp Employee/Outside	0	0	0
5110	Professional Services	11,625	11,625	0
5120	Legal Fees	0	0	0
5121	Audit/Tax Fees	0	0	0
5122	Bank Service Fees	15,000	15,000	0
5140	Repairs/Maintenance	40,206	40,206	0
5150	Messenger Service	0	0	0
5151	Duplication/Outside	0	0	0
	Outside Services	66,831	66,831	0
5210	Transportation	8,550	6,750	1,800
5212	Lodging & Meals	19,900	15,500	4,400
5214	Entertainment	1,200	1,200	0
5216	Business Meetings	1,100	1,100	0
	Travel and Related Expenses	30,750	24,550	6,200
5300	Facilities Rent	0	0	0
5301	Conference Equipment Rental	7,000	7,000	0
5302	Meal Functions	350	350	0
5303	Exhibits	7,500	7,500	0
5304	Speaker/Guest Expenses	0	0	0
5305	Speaker/Guest Honorarium	0	0	0
5306	Awards	0	0	0
5307	Security Services	0	0	0
5308	Special Transportation	0	0	0
5309	Audio/Visual Equip Rental & Labor	0	0	0
5310	Computer Rental/Internet Connec	0	0	0
5350	Program Allocation	0	0	0
	Meetings & Conferences	14,850	14,850	0
5400	Editl/Proofreading-O/S	6,250	6,250	0
5401	Typesetting/Comptn-O/S	2,900	2,900	0
5402	Printing-O/S	106,425	106,425	0

5403 Binding-O/S	0	0	0
5404 Design Service-O/S	2,150	2,150	0
5406 Review Service	0	0	0
5410 Mail Service-O/S	26,300	26,300	0
5411 Advertising/Space	17,400	17,400	0
5412 Advertising/Direct	500	500	0
5413 Mail List Rental	3,750	3,750	0
5414 Supplies/Production	8,900	8,900	0
5415 Pre-Press/Photo Services	0	0	0
5416 Adv Production Cost	0	0	0
5420 Copyright Fees	400	400	0
5430 Web Operating Expenses	50,110	50,110	0
5431 Webinars/Webcasts/Web CE Ex	6,000	6,000	0
5432 Purchased Inventory	0	0	0
5433 Order Processing/Fulfillment	35,300	35,300	0
5480 Cost of Sales	0	0	0
5490 Inventory Adjustment	0	0	0
5499 Inventory Reserve Adjustment	0	0	0
Publication Related Expenses	266,385	266,385	0
5030 Staff Recruitment/Relocation	0	0	0
5031 Staff Development	0	0	0
5500 Supplies/Operating	10,000	10,000	0
5501 Equipment/Software-Minor	13,760	13,760	0
5502 Ref Matls/Periodicals	17,600	17,600	0
5510 Insurance	0	0	0
5520 Equipment Rental/Lease	3,718	3,718	0
5521 Space Rent	18,000	18,000	0
5522 Telephone & Fax/O/S	4,288	4,288	0
5523 Postage & E-Mail/O/S	47,980	47,980	0
5525 Utilities	17,364	17,364	0
5530 Depr/Furn & Equipment	44,760	44,760	0
5531 Depr/Building	0	0	0
5532 Amortization/Equip Lease	57,230	57,230	0
5540 Royalty Expense	0	0	0
5543 Bad Debt Expense	0	0	0
5544 Interest Expense	0	0	0
5545 Taxes/Property	0	0	0
5550 Promotion	2,575	2,575	0
5560 Organization Support/Contrib.	7,500	7,500	0
5599 Misc. Expense	(27,865)	(27,865)	0
Operating Expenses	216,910	216,910	0
5900 IUT-Marketing	0	0	0
5901 IUT-Prod. Serv./Adm. Fee	0	0	0
5902 IUT-ITTS	0	0	0
5903 IUT-Subscription Processing	0	0	0
5904 Transfer to/from Endowment	(42,840)	(42,840)	0
5905 IUT-Telephone	0	0	0
5906 IUT-Order Billing	0	0	0
5908 IUT-Maint.	0	0	0
5909 IUT-Dist. Center	0	0	0
5910 IUT-Repro.	0	0	0
5912 IUT-Copy Editing/Proofreading	0	0	0
5913 IUT-Composition/Alteration	0	0	0
5940 IUT-Registration Processing	0	0	0
5941 IUT-CHOICE	9,586	9,586	0
5942 IUT-Advertising	(6,092)	(5,627)	(465)
5999 IUT-Misc.	0	0	0
Total IUTs	(39,346)	(38,881)	(465)
Total Direct Expenses	2,164,838	2,081,125	83,713
Contribution Margin	352,603	377,441	(24,838)

5911	IUT-General Overhead	333,561	325,760	7,801	
Total Expenses Excl. Alloc		2,498,398	2,406,885	91,514	
5998	IUT-Allocations	29,225	3,940	25,285	
Total Exp. Incl. OH & Alloc.		2,527,623	2,410,825	116,798	
Net Rev/(Exp) Before Taxes		(10,182)	47,741	(57,923)	
5600	Taxes/Income	0	0	0	
OTAL EXPENSES INCLUDING TAXES		2,527,623	2,410,825	116,798	
					(In Net Income variance column: black is increase in Net Income; red is a decrease in net income)
Net Rev/(Exp) After Taxes		(10,182)	47,741	57,923	

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	A	S	T	U	V	W	X	Y
1	6/10/2020 10:55	FY2015	FY2016	FY2017	FY2018	FY2019	2020	2021
2	Sources of Revenue	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
3	ACRL Historical Executive Summary							
4								
5								
6	BEGINNING RESERVE LEVELS:							
7	Reserve Sept. 1: Op. Reserve Fund	\$4,324,706	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583
8	Reserve Sept. 1: LTI Fund	\$3,040,256	\$3,127,525	\$3,567,882	\$4,180,025	\$4,956,786	\$4,954,515	\$5,203,665
9	Reserve Sept. 1: CHOICE Op. Reserve Fund	\$3,017,507	\$2,884,451	\$2,648,059	\$2,533,295	\$2,926,294	\$2,571,979	\$2,562,758
10	Reserve Sept. 1: CHOICE LTI Fund	\$895,640	\$848,318	\$849,196	\$880,574	\$572,349	\$538,536	\$506,051
11								
12	Subtotal	\$11,278,109	\$11,862,409	\$11,454,522	\$12,281,840	\$11,885,689	\$11,376,854	\$10,661,057
13								
14	MEMBERSHIP DUES AND OTHER					ACTUAL		
15	Dues	\$654,494	\$638,368	\$638,573	\$609,906	\$598,848	\$611,284	\$354,335
16	Standards, Licensing Fees	\$21,694	\$90,859	\$84,152	\$2,704	\$38,714	\$14,000	\$850
17	Advisory	\$0	\$0		\$27,050	\$33,490	\$88,500	\$42,500
18	Misc. Donations	\$87,269	\$1,000	\$3,500	\$0	\$0	\$0	\$0
19	Awards	\$14,200	\$16,300	\$16,300	\$17,450	\$20,750	\$16,600	\$19,600
20	Special Events	\$18,210	\$20,966	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125
21	Diversity Alliance	\$0	\$0	\$17,450	\$25,500	\$29,930	\$24,000	\$27,090
22	Project Outcome	\$0	\$0	\$0	\$0	\$37,250	\$0	\$2,500
23	Subtotal	\$795,867	\$767,493	\$781,704	\$713,892	\$793,870	\$769,509	\$462,000
24	PUBLICATIONS							
25	CHOICE	\$3,017,391	\$2,892,974	\$2,940,494	\$2,813,283	\$2,520,863	\$2,645,629	\$2,458,566
26	C&RL	\$19,060	\$17,531	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
27	C&RL News	\$585,773	\$523,076	\$648,554	\$569,964	\$613,958	\$564,657	\$400,932
28	RBM	\$39,923	\$37,831	\$34,661	\$22,871	\$29,870	\$27,373	\$26,907
29	Nonperiodical Publications	\$313,551	\$374,752	\$288,126	\$388,475	\$338,897	\$379,380	\$262,290
30	Library Statistics	\$103,934	\$113,360	\$129,540	\$116,797	\$123,554	\$157,809	\$120,397
31	Applied Research (REAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32								
33	Subtotal	\$4,079,632	\$3,959,524	\$4,062,517	\$3,926,148	\$3,643,197	\$3,791,048	\$3,284,792
34								
35	EDUCATION							
36	Institutes & Liscensed Workshops	\$321,036	\$344,038	\$277,048	\$421,728	\$308,921	\$355,624	\$295,780
37	ACRL Conference	\$2,670,947	(\$23,000)	\$2,815,296	\$36,635	\$2,549,663	(\$24,000)	\$2,067,620
38	Preconferences & RBMS Conference	\$264,380	\$281,374	\$238,601	\$265,297	\$223,245	\$218,895	\$185,971
39	Annual Conference & MW Programs	\$17,400	\$15,200	\$16,300	\$19,350	\$14,000	\$16,000	\$16,000
40	Web-CE	\$150,413	\$164,808	\$118,027	\$121,416	\$103,698	\$90,570	\$76,178
41								
42	Subtotal	\$3,424,176	\$782,420	\$3,465,272	\$864,426	\$3,199,528	\$657,089	\$2,641,549
43								
44	FUNDED PROJECTS							
45	IMLS Grant (47) - Restricted	\$91,920	\$8,587	\$0	\$0	\$0	\$0	\$0
46	IMLS Grant - Cost Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47								
48	SPECIAL PROGRAMS							
49	Friends of ACRL-Restricted	\$35,677	\$38	\$66,070	(\$9,737)	\$0	\$30,640	\$30,640
50	Friends of ACRL-Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51								
52	TOTAL REVENUE	\$8,299,675	\$5,509,437	\$8,309,493	\$5,504,466	\$7,636,595	\$5,217,646	\$6,388,341
53	CHOICE Revenue	\$3,017,391	\$2,892,974	\$2,940,494	\$2,813,283	\$2,520,863	\$2,645,629	\$2,458,566
54								
55	TOTAL REV. W/O CHOICE	\$5,282,284	\$2,616,463	\$5,368,999	\$2,691,183	\$5,115,731	\$2,572,017	\$3,929,775
56								
57								
58	ACRL Conference Revenue	\$2,670,947	(\$23,000)	\$2,815,296	\$36,635	\$2,549,663	(\$24,000)	\$2,067,620
59	Total Rev. w/o ACRL Conference	\$2,611,337	\$2,639,463	\$2,553,704	\$2,654,548	\$2,566,068	\$2,596,017	\$5,997,395

	A	S	T	U	V	W	X	Y
60		FY 2015	FY2016	FY2017	FY2018	FY2019	2020	2021
61	OBJECT OF EXPENSE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
62								
63	MEMBERSHIP ACTIVITIES							
64	Membership Services*	\$185,781	\$178,523	\$157,152	\$200,336	\$49,671	(\$34,945)	\$33,284
65	Exec. Cttee. & Board	\$194,933	\$215,838	\$190,578	\$212,181	\$232,282	\$220,391	\$155,580
66	Advisory	\$77,494	\$58,191	\$111,170	\$100,632	\$60,706	\$81,226	\$53,475
67	Standards Distribution	\$5,429	\$13,059	\$10,190	\$15,293	\$8,592	\$13,569	\$3,843
68	Discussion Groups	\$0	0	\$0	\$0	\$0	\$0	\$0
69	Awards	\$36,752	\$43,133	\$38,163	\$47,571	\$48,676	\$47,490	\$49,221
70	Chapters	\$23,079	\$16,278	\$10,417	\$27,541	\$18,636	\$31,943	\$20,997
71	Committees	\$132,232	\$125,106	\$109,318	\$153,752	\$134,130	\$158,862	\$127,652
72	Sections	\$88,182	\$123,051	\$94,308	\$128,865	\$117,292	\$130,338	\$115,624
73	C&RL Over Revenue	\$43,871	\$48,271	\$44,455	(\$38,594)	\$32,209	\$41,100	\$36,248
74	C&RL News Over Revenue	\$0	\$0	\$0	\$82,825	\$0	\$18,931	\$112,154
75	Liaisons to Higher Ed. Organizations	\$47,059	\$59,040	\$51,730	\$43,951	\$41,205	\$55,009	\$44,227
76	Special Events	\$27,256	\$23,167	\$32,306	\$36,513	\$40,849	\$22,508	\$21,189
77	Information Literacy	\$45,090	\$69,517	\$51,071	\$37,333	\$44,503	\$15,510	\$20,104
78	Scholarly Communications	\$58,245	\$89,076	\$71,476	\$119,856	\$155,076	\$138,426	\$110,663
79	Value of Academic Libraries	\$18,687	\$109,902	\$109,776	\$118,069	\$57,851	\$97,154	\$37,664
80	Government Relations	\$26,282	\$23,139	\$36,459	\$56,668	\$42,629	\$52,694	\$37,011
81	Scholarships	\$77,595	\$27,315	\$81,270	\$40,845	\$82,580	\$43,000	\$102,000
82	Annual Conference Programs	\$52,767	\$42,725	\$43,920	\$35,012	\$41,123	\$57,992	\$63,601
83	New Roles & Changing Landscapes	\$0	\$0	\$0	\$13,896	\$7,236	\$18,226	\$9,413
84	Diversity Alliance	\$0	\$0	\$16,429	\$32,770	\$42,920	\$65,878	\$56,010
85	Project Outcome	\$0	\$0	\$0	\$49,690	\$247,565	\$206,697	\$75,600
86	Subtotal	\$1,140,734	\$1,265,331	\$1,260,188	\$1,515,005	\$1,505,733	\$1,481,999	\$1,285,560
87								
89	SPECIAL PROJECTS							
92	Friends of ACRL-Restricted	\$0	\$38	\$66,070	(\$9,737)	\$67,820	\$0	\$60,000
93	Friends of ACRL-Operating	\$84,180	\$36,380	\$60,245	\$65,357	\$129,998	\$54,952	\$122,770
94								
95	Subtotal	\$84,180	\$36,418	\$126,315	\$55,620	\$197,818	\$54,952	\$182,770
96								
97	PUBLICATIONS							
98	CHOICE	\$3,150,447	\$3,129,366	\$3,055,258	\$2,945,284	\$2,698,854	\$2,654,850	\$2,410,825
99	C&RL	\$19,060	\$17,531	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
100	C&RL News	\$446,431	\$424,675	\$429,039	\$404,314	\$550,606	\$564,657	\$400,932
101	RBM	\$32,739	\$36,592	\$32,744	\$28,477	\$19,622	\$22,566	\$19,689
102	Nonperiodical Publications	\$259,236	\$289,149	\$256,695	\$330,329	\$223,970	\$334,923	\$240,074
103	Library Statistics	\$86,501	\$85,675	\$82,569	\$70,310	\$147,932	\$94,895	\$81,008
104	Applied Research (REAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105								
106	Subtotal	\$3,994,414	\$3,982,988	\$3,877,448	\$3,793,472	\$3,657,038	\$3,688,091	\$3,168,228
107								
108	EDUCATION							
109	Institutes & Liscensed Workshops	\$281,964	\$317,591	\$279,929	\$222,813	\$293,394	\$343,682	\$305,192
110	ACRL Conference	\$1,909,873	\$214,672	\$2,166,094	\$238,096	\$2,093,753	\$298,286	\$1,916,543
111	Preconferences & RBMS Conference	\$248,583	\$199,903	\$179,508	\$243,900	\$203,473	\$208,690	\$177,855
112	Web-CE	\$65,714	\$90,401	\$51,415	\$76,078	\$49,631	\$74,408	\$55,339
113								
114	Subtotal	\$2,506,134	\$822,567	\$2,676,945	\$780,887	\$2,640,251	\$925,066	\$2,454,929
115								
116	FUNDED PROJECTS							
117	IMLS Grant Cost Share (12) - Operating	\$29,849	\$1,293	\$870	\$0	\$0	\$0	\$0
118								
119	IMLS Grant (47) - Restricted	\$91,920	\$8,587	\$0	\$0	\$0	\$0	\$0
120	Unallocated Admin					\$0		
121	TOTAL EXPENSES	\$7,755,311	\$6,108,559	\$7,875,696	\$6,154,721	\$7,933,021	\$6,150,108	\$7,031,487
122	CHOICE EXPENSES	\$3,150,447	\$3,129,366	\$3,055,258	\$2,945,284	\$2,698,854	\$2,654,850	\$2,410,825
123								
124	TOTAL EXP. w/o CHOICE	\$4,604,875	\$2,979,193	\$4,820,438	\$3,423,870	\$5,234,168	\$3,495,258	\$4,620,662
125								
126	TOTAL EXP. w/o CHOICE or ACRL Conference	\$2,727,689	\$2,764,521	\$2,654,344	\$3,185,774	\$3,140,414	\$3,196,971	\$2,704,119

	A	S	T	U	V	W	X	Y
127		FY 2015	FY2016	FY2017	FY2018	FY2019	2020	2021
128		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
129								
130	Net w/o CHOICE	\$677,409	(\$362,730)	\$548,561	(\$732,687)	(\$118,436)	(\$923,241)	(\$690,887)
131	CHOICE Net	(\$133,056)	(\$236,392)	(\$114,764)	(\$132,001)	(\$177,990)	(\$9,221)	\$47,741
132	Transfer CHOICE LTI to ACRL LTI; FY19: Open Choice Write Down	\$0	\$0	\$0	\$350,000	(\$176,324)	\$0	\$0
133	Transfer ACRL Operating to CHOICE for OER	\$0	\$0	\$0	\$525,000	\$0	\$0	\$0
134	CHOICE Ending Operating Balance	\$2,884,451	\$2,648,937	\$2,533,295	\$2,926,294	\$2,571,979	\$2,562,758	\$2,610,500
135								
136		\$0	\$0					
137	Ending ACRL oper. reserve balance	\$5,002,115	\$4,389,385	\$4,687,946	\$3,430,260	\$3,311,824	\$2,388,583	\$1,697,696
138	Mandated Operating Reserve	\$829,968	\$863,292	\$886,316	\$933,236	\$989,273	\$1,028,604	\$1,060,858
139								
140	Added to/Transferred from ACRL LTI Fund from Operating	\$150,000	\$250,000	\$250,000	\$0	(\$125,000)	\$0	\$0
141	Interest, Gains, Losses for ACRL LTI	(\$62,733)	\$190,358	\$362,143	\$426,761	\$122,730	\$249,151	\$286,202
142	Interest, Gains, Losses for CHOICE LTI	(\$47,322)	\$878	\$31,378	\$41,774	\$9,027	\$10,355	\$27,833
143	ACRL LTI Ending Balance	\$3,127,523	\$3,567,883	\$4,180,025	\$4,956,786	\$4,954,515	\$5,203,665	\$5,489,866
144	CHOICE LTI Ending Balance	\$848,318	\$849,196	\$880,574	\$572,349	\$538,536	\$506,051	\$533,883
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Project Strategic Exec Sum

	A	B	G	H	I	J	K	L	M
1	6/10/2020 10:55		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	FY2021
2	ACRL Historical Executive Summary		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
3									
4	STRATEGIC PRIORITIES								
5	1. Value of Academic Libraries								
6	Val Initiative -3703	Revenue	\$0	\$0	\$0	\$0	\$37,250	\$0	\$0
7		Expense	\$17,021	\$29,642	\$109,776	\$118,069	\$57,851	\$97,154	\$37,664
8		Net	(\$17,021)	(\$29,642)	(\$109,776)	(\$118,069)	(\$20,601)	(\$97,154)	(\$37,664)
9	Project Outcome - 3712	Revenue	\$0	\$0	\$0	\$0	\$37,250	\$0	\$2,500
10		Expense	\$0	\$0	\$0	\$49,690	\$247,565	\$206,697	\$75,600
11		Net	\$0	\$0	\$0	(\$49,690)	(\$210,315)	(\$206,697)	(\$73,100)
12	Assessment in Action - 3707, 3806	Revenue	\$0	\$66,000	\$0	\$0	\$0	\$0	\$0
13		Expense	\$1,666	\$80,260	\$0	\$0	\$0	\$0	\$0
14		Net	(\$1,666)	(\$14,260)	\$0	\$0	\$0	\$0	\$0
15	Subtotal Revenues 1		\$0	\$66,000	\$0	\$0	\$74,500	\$0	\$2,500
16	Subtotal Expenses 1		\$18,687	\$109,902	\$109,776	\$167,759	\$305,416	\$303,851	\$113,264
17	Subtotal Net 1		(\$18,687)	(\$43,902)	(\$109,776)	(\$167,759)	(\$230,916)	(\$303,851)	(\$110,764)
18	2. Student Learning								
19	Information Literacy -3711	Revenue	\$0	\$19,491	\$0	\$0	\$0	\$0	\$0
20		Expense	\$45,090	\$88,224	\$51,071	\$37,333	\$44,503	\$15,510	\$20,104
21		Net	(\$45,090)	(\$68,733)	(\$51,071)	(\$37,333)	(\$44,503)	(\$15,510)	(\$20,104)
22	IIL Immersion National -3830	Revenue	\$180,281	\$191,842	\$165,303	\$232,048	\$222,065	\$184,714	\$204,575
23		Expense	\$158,267	\$170,301	\$162,173	\$222,813	\$212,324	\$183,745	\$200,445
24		Net	\$22,014	\$21,541	\$3,130	\$9,235	\$9,741	\$969	\$4,130
25	IIL Immersion Regional - 3832	Revenue	\$16,200	\$0	\$45,950	\$0	\$0	\$0	\$0
26		Expense	\$11,257	\$0	\$38,486	\$0	\$0	\$0	\$0
27		Net	\$4,943	\$0	\$7,464	\$0	\$0	\$0	\$0
28	IIL Immersion Assessment -3836	Revenue	\$80,055	\$80,705	\$0	\$0	\$0	\$0	\$0
29		Expense	\$75,739	\$78,924	\$0	\$0	\$0	\$0	\$0
30		Net	\$4,316	\$1,781	\$0	\$0	\$0	\$0	\$0
31	Immersion Licensing -3834	Revenue	\$44,500	\$52,500	\$0	\$0	\$0	\$22,500	\$25,000
32		Expense	\$36,701	\$49,659	\$848	\$0	\$3,750	\$16,491	\$15,003
33		Net	\$7,799	\$2,841	(\$848)	\$0	(\$3,750)	\$6,009	\$9,997
34	Subtotal Revenues 2		\$321,036	\$344,538	\$211,253	\$232,048	\$222,065	\$207,214	\$229,575
35	Subtotal Expenses 2		\$327,054	\$387,108	\$252,578	\$260,146	\$260,577	\$215,746	\$235,552
36	Subtotal Net 2		(\$6,018)	(\$42,570)	(\$41,325)	(\$28,098)	(\$38,512)	(\$8,532)	(\$5,977)
37	3. Research and Scholarly Environment								
38	Scholarly Communications -3702	Revenue	\$8,000	\$10,000	\$10,000	\$10,000	\$9,856	\$10,000	\$0
39		Expense	\$58,245	\$89,076	\$71,476	\$119,856	\$155,076	\$138,426	\$110,663
40		Net	(\$50,245)	(\$79,076)	(\$61,476)	(\$109,856)	(\$145,220)	(\$128,426)	(\$110,663)
41	Subtotal Revenues 3		\$8,000	\$10,000	\$10,000	\$10,000	\$9,856	\$10,000	\$0
42	Subtotal Expenses 3		\$58,245	\$89,076	\$71,476	\$119,856	\$155,076	\$138,426	\$110,663
43	Subtotal Net 3		(\$50,245)	(\$79,076)	(\$61,476)	(\$109,856)	(\$145,220)	(\$128,426)	(\$110,663)
44	4. New Roles and Changing Landscapes								
45	New Roles and Changing Landscapes -3403	Revenue			\$0	\$0	\$0	\$0	\$0
46		Expense			\$3,887	\$13,896	\$7,236	\$18,226	\$9,413
47	Subtotal Revenues 4		\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
48	Subtotal Expenses 4		\$0.00	\$0	\$3,887	\$13,896	\$7,236	\$18,226	\$9,413
49	Subtotal Net 4		\$0.00	\$0	(\$3,887)	(\$13,896)	(\$7,236)	(\$18,226)	(\$9,413)
50									
51	Subtotal Revenues STRATEGIC PRIORITIES		\$329,036	\$420,538	\$221,253	\$242,048	\$306,421	\$217,214	\$232,075
52	Subtotal Expenses STRATEGIC PRIORITIES		\$403,986	\$586,086	\$437,717	\$561,657	\$728,305	\$676,249	\$468,892
53	Subtotal Net STRATEGIC PRIORITIES		(\$74,950)	(\$165,548)	(\$216,464)	(\$319,609)	(\$421,884)	(\$459,035)	(\$236,817)
54									

ACRL FY21 Budget

	A	B	G	H	I	J	K	L	M
1	6/10/2020 10:55		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	FY2021
2	ACRL Historical Executive Summary		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
55	ENABLING PROGRAMS & SERVICES								
56	Member Engagement								
57	** Membership -3200	Revenue	\$646,245	\$638,265	\$638,573	\$609,906	\$598,848	\$611,284	\$354,335
58		Expense	\$185,781	\$178,523	\$157,152	\$200,336	\$49,671	(\$34,945)	\$33,284
59		Net	\$460,464	\$459,742	\$481,421	\$409,570	\$549,177	\$646,229	\$321,051
60	Board/Exec. Ctte. -3201	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61		Expense	\$194,933	\$215,838	\$190,578	\$212,181	\$232,282	\$220,391	\$155,580
62		Net	(\$194,933)	(\$215,838)	(\$190,578)	(\$212,181)	(\$232,282)	(\$220,391)	(\$155,580)
63	Advisory Services -3203	Revenue	\$86,269	\$72,425	\$82,350	\$27,050	\$33,490	\$88,500	\$42,500
64		Expense	\$77,494	\$58,191	\$111,170	\$100,632	\$60,706	\$81,226	\$53,475
65		Net	\$8,775	\$14,234	(\$28,820)	(\$73,582)	(\$27,216)	\$7,274	(\$10,975)
66	Awards -3206	Revenue	\$14,200	\$16,300	\$16,300	\$17,450	\$20,750	\$16,600	\$19,600
67		Expense	\$36,752	\$43,133	\$38,163	\$47,571	\$48,676	\$47,490	\$49,221
68		Net	(\$22,552)	(\$26,833)	(\$21,863)	(\$30,121)	(\$27,926)	(\$30,890)	(\$29,621)
69	Chapters -3207	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		Expense	\$23,079	\$16,278	\$10,417	\$27,541	\$18,636	\$31,943	\$20,997
71		Net	(\$23,079)	(\$16,278)	(\$10,417)	(\$27,541)	(\$18,636)	(\$31,943)	(\$20,997)
72	Committees -3250	Revenue	\$303	\$7	\$1,000	\$0	\$0	\$0	\$0
73		Expense	\$132,232	\$125,106	\$105,432	\$153,752	\$134,130	\$158,862	\$127,652
74		Net	(\$131,929)	(\$125,099)	(\$104,432)	(\$153,752)	(\$134,130)	(\$158,862)	(\$127,652)
75	Sections -3275	Revenue	\$8,946	\$596	\$2,500	\$3,550	\$0	\$0	\$0
76		Expense	\$88,182	\$123,051	\$94,308	\$128,865	\$117,292	\$130,338	\$115,624
77		Net	(\$79,236)	(\$122,455)	(\$91,808)	(\$125,315)	(\$117,292)	(\$130,338)	(\$115,624)
78	Equity, Diversitiy & Inc. -3402, 3838	Revenue	\$0	\$0	\$17,450	\$25,500	\$29,930	\$24,000	\$27,090
79		Expense	\$77,595	\$27,315	\$97,699	\$73,615	\$125,500	\$108,878	\$158,010
80		Net	(\$77,595)	(\$27,315)	(\$80,249)	(\$48,115)	(\$95,570)	(\$84,878)	(\$130,920)
81	Friends of ACRL -3831	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82		Expense	\$84,180	\$36,380	\$60,245	\$65,357	\$129,998	\$54,952	\$122,770
83		Net	(\$84,180)	(\$36,380)	(\$60,245)	(\$65,357)	(\$129,998)	(\$54,952)	(\$122,770)
84	Section Special Events -3833	Revenue	\$18,210	\$20,966	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125
85		Expense	\$27,256	\$23,167	\$32,306	\$36,513	\$40,849	\$22,508	\$21,189
86		Net	(\$9,046)	(\$2,201)	(\$10,577)	(\$5,231)	(\$5,962)	(\$7,383)	(\$6,064)
87	ACRL Excellence Fund -3837	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	Formerly used for Scholarships (moved to EDI)	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	Discussion Groups -3205	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	Section Newsletters -3309	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	Subtotal Revenues Member Engagement		\$759,973	\$748,559	\$779,902	\$714,738	\$717,905	\$755,509	\$458,650
100	Subtotal Expenses Member Engagement		\$890,732	\$846,982	\$897,470	\$1,046,363	\$957,740	\$821,643	\$857,802
101	Subtotal Net Member Engagement		(\$130,759)	(\$98,423)	(\$117,568)	(\$331,625)	(\$239,835)	(\$66,134)	(\$399,152)
102									

	A	B	G	H	I	J	K	L	M
1	6/10/2020 10:55		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	FY2021
2	ACRL Historical Executive Summary		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
103	Publications								
104	Trends & Statistics -3202	Revenue	\$103,934	\$113,360	\$129,540	\$116,797	\$123,554	\$157,809	\$120,397
105		Expense	\$86,501	\$85,675	\$82,569	\$70,310	\$147,932	\$94,895	\$81,008
106		Net	\$17,433	\$27,685	\$46,971	\$46,487	(\$24,378)	\$62,914	\$39,389
107	ACRL Standards -3204	Revenue	\$13,694	\$8,434	\$1,802	\$2,704	\$1,464	\$4,000	\$850
108		Expense	\$5,429	\$13,059	\$10,190	\$15,293	\$8,592	\$13,569	\$3,843
109		Net	\$8,265	(\$4,625)	(\$8,388)	(\$12,589)	(\$7,128)	(\$9,569)	(\$2,993)
110	C&RL-3300	Revenue	\$19,060	\$17,531	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
111		Expense	\$62,931	\$65,802	\$65,598	\$53,352	\$48,263	\$57,300	\$51,948
112		Net	(\$43,871)	(\$48,271)	(\$44,456)	(\$38,594)	(\$32,209)	(\$41,100)	(\$36,248)
113	C&RL News -3302	Revenue	\$585,773	\$523,076	\$648,554	\$569,964	\$613,958	\$564,657	\$400,932
114		Expense	\$446,431	\$424,675	\$429,039	\$487,139	\$550,606	\$583,588	\$513,086
115		Net	\$139,342	\$98,401	\$219,515	\$82,825	\$63,352	(\$18,931)	(\$112,154)
116	RBM -3303	Revenue	\$39,923	\$37,831	\$34,661	\$22,871	\$29,870	\$27,373	\$26,907
117		Expense	\$32,739	\$36,592	\$32,744	\$21,400	\$19,622	\$22,566	\$19,689
118		Net	\$7,184	\$1,239	\$1,917	\$1,471	\$10,248	\$4,807	\$7,218
119	Non-Periodical Pubs -3400	Revenue	\$313,551	\$374,752	\$288,126	\$388,475	\$338,897	\$379,380	\$262,290
120		Expense	\$259,236	\$289,149	\$256,695	\$330,329	\$223,970	\$334,923	\$240,074
121		Net	\$54,315	\$85,603	\$31,431	\$58,146	\$114,927	\$44,457	\$22,216
122	REAL - Applied Research - 3401	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	CHOICE -3900	Revenue	\$3,017,391	\$2,892,974	\$2,940,494	\$2,813,283	\$2,520,863	\$2,679,271	\$2,458,566
126		Expense	\$3,150,447	\$3,129,366	\$3,055,258	\$2,945,284	\$2,698,854	\$2,668,331	\$2,410,825
127		Net	(\$133,056)	(\$236,392)	(\$114,764)	(\$132,001)	(\$177,991)	\$10,940	\$47,741
128	Subtotal Revenues Publications		\$4,093,326	\$3,967,958	\$4,064,319	\$3,928,852	\$3,644,660	\$3,828,690	\$3,285,642
129	Subtotal Expenses Publications		\$4,043,714	\$4,044,318	\$3,932,093	\$3,923,107	\$3,697,839	\$3,775,172	\$3,320,473
130	Subtotal Net Publications		\$49,612	(\$76,360)	\$132,226	\$5,745	(\$53,179)	\$53,518	(\$34,831)
131									
132	Subtotal Rev Pub w/out CHOICE		\$1,075,935	\$1,074,984	\$1,123,825	\$1,115,569	\$1,123,797	\$1,149,419	\$827,076
133	Subtotal Exp Pub w/out CHOICE		\$893,267	\$914,952	\$876,835	\$977,823	\$998,985	\$1,106,841	\$909,648
134	Subtotal Net Pub w/out CHOICE		\$182,668	\$160,032	\$246,990	\$137,746	\$124,812	\$42,578	(\$82,572)
135									
136	Education								
137	RBMS Regional Workshops -3209	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138		Expense	\$0	\$0	(\$1)	\$0	\$0	\$0	\$0
139		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	Web CE -3340***	Revenue	\$150,413	\$164,808	\$118,027	\$121,416	\$103,698	\$90,570	\$76,178
141		Expense	\$65,714	\$90,401	\$51,415	\$76,078	\$49,631	\$74,408	\$55,339
142		Net	\$84,699	\$74,407	\$66,612	\$45,338	\$54,067	\$16,162	\$20,839
143	Licensed Workshops -3341	Revenue			\$55,795	\$179,680	\$77,000	\$148,410	\$66,205
144		Expense			\$78,422	\$144,325	\$77,320	\$143,446	\$89,744
145		Net		\$0	(\$22,627)	\$35,355	(\$320)	\$4,964	(\$23,539)
146	Midwinter Workshops -3700	Revenue	\$13,275	\$0	\$0	\$0	\$0	\$0	\$0
147		Expense	\$17,901	\$0	\$0	\$0	\$0	\$0	\$0
148		Net	(\$4,626)	\$0	\$0	\$0	\$0	\$0	\$0
149	RBMS Conference -3800	Revenue	\$231,570	\$203,174	\$230,061	\$257,422	\$223,245	\$207,609	\$185,971
150		Expense	\$205,406	\$185,476	\$170,544	\$233,825	\$187,146	\$198,030	\$177,855
151		Net	\$26,164	\$17,698	\$59,517	\$23,597	\$36,099	\$9,579	\$8,116

Project Strategic Exec Sum

A		B	G	H	I	J	K	L	M
1	6/10/2020 10:55		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	FY2021
2	ACRL Historical Executive Summary		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
152	Natl Conference 17/21 - 3808	Revenue	\$0	(\$23,000)	\$2,815,296	\$0	\$0	(\$24,000)	\$2,067,620
153		Expense	\$17,994	\$186,467	\$2,112,515	\$41,801	\$46,042	\$268,334	\$1,883,861
154		Net	(\$17,994)	(\$209,467)	\$702,781	(\$41,801)	(\$46,042)	(\$292,334)	\$183,759
155	National Conference 15/19 - 3801	Revenue	\$2,670,947	\$0	\$0	\$36,635	\$2,549,663	\$0	\$0
156		Expense	\$1,891,879	\$28,205	\$53,579	\$196,295	\$2,047,712	\$29,952	\$32,682
157		Net	\$779,068	(\$28,205)	(\$53,579)	(\$159,660)	\$501,951	(\$29,952)	(\$32,682)
158	Annual Conf. Precons -3811	Revenue	\$19,535	\$12,200	\$8,540	\$7,875	\$0	\$11,286	\$0
159		Expense	\$25,276	\$14,427	\$8,964	\$10,075	\$16,327	\$10,660	\$0
160		Net	(\$5,741)	(\$2,227)	(\$424)	(\$2,200)	(\$16,327)	\$626	\$0
161	Annual Conf. Programs -3835	Revenue	\$17,400	\$15,200	\$16,300	\$15,800	\$14,000	\$16,000	\$16,000
162		Expense	\$52,767	\$42,725	\$43,920	\$35,012	\$41,123	\$57,992	\$63,601
163		Net	(\$35,367)	(\$27,525)	(\$27,620)	(\$19,212)	(\$27,123)	(\$41,992)	(\$47,601)
164	IMLS Grant Cost Share -3708	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165		Expense	\$29,849	\$1,293	\$870	\$0	\$0	\$0	\$0
166		Net	(\$29,849)	(\$1,293)	(\$870)	\$0	\$0	\$0	\$0
167	WESS International Conferenece - 3827	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	Subtotal Revenues Education		\$3,103,140	\$372,382	\$3,244,019	\$618,828	\$2,967,606	\$449,875	\$2,411,974
174	Subtotal Expenses Education		\$2,306,786	\$548,994	\$2,520,228	\$737,411	\$2,465,301	\$782,822	\$2,303,082
175	Subtotal Net Education		\$796,354	(\$176,612)	\$723,791	(\$118,583)	\$502,305	(\$332,947)	\$108,892
176									
177	Advocacy								
178	Government Relations-3704	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179		Expense	\$26,282	\$23,139	\$36,459	\$56,668	\$42,629	\$52,694	\$37,011
180		Net	(\$26,282)	(\$23,139)	(\$36,459)	(\$56,668)	(\$42,629)	(\$52,694)	(\$37,011)
181	Council of Liaisons -3501	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182		Expense	\$47,059	\$59,040	\$51,730	\$43,951	\$41,205	\$55,009	\$44,227
183		Net	(\$47,059)	(\$59,040)	(\$51,730)	(\$43,951)	(\$41,205)	(\$55,009)	(\$44,227)
184	Technology Summit - 3208*	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185		Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186		Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187	Subtotal Revenues Advocacy		\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	Subtotal Expenses Advocacy		\$73,341	\$82,179	\$88,189	\$100,619	\$83,834	\$107,703	\$81,238
189	Subtotal Net Adcoacy		(\$73,341)	(\$82,179)	(\$88,189)	(\$100,619)	(\$83,834)	(\$107,703)	(\$81,238)
190									
191	Subtotal Rev ENABLING PROGRAMS & SERVICES		\$7,956,439	\$5,509,437	\$8,309,493	\$5,504,466	\$7,636,592	\$5,251,288	\$6,388,341
192	Subtotal Exp ENABLING PROGRAMS & SERVICES		\$7,314,573	\$6,108,559	\$7,875,697	\$6,369,157	\$7,933,019	\$6,163,589	\$7,031,487
193	Subtotal Net ENABLING PROGRAMS & SERVICES		\$641,866	(\$599,122)	\$433,796	(\$864,691)	(\$296,427)	(\$912,301)	(\$643,146)
194									
195	Subtotal Rev ENABLING PROGS & SERVS W/O CHOICE		\$4,939,048	\$2,616,463	\$5,368,999	\$2,691,183	\$5,115,729	\$2,572,017	\$3,929,775
196	Subtotal Exp ENABLING PROGS & SERVS W/O CHOICE		\$4,164,126	\$2,979,193	\$4,820,439	\$3,423,873	\$5,234,165	\$3,495,258	\$4,620,662
197	Subtotal Net ENABLING PROGS & SERVS W/O CHOICE		\$774,922	(\$362,730)	\$548,560	(\$732,690)	(\$118,436)	(\$923,241)	(\$690,887)
198									
199									
200			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY2021
201	TOTAL: Revenue including CHOICE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
202	TOTAL: Revenue including CHOICE		\$8,285,475	\$5,509,437	\$8,309,493	\$5,504,466	\$7,636,592	\$5,251,288	\$6,388,341
203	TOTAL: Expenses including CHOICE		\$7,718,559	\$6,108,559	\$7,875,697	\$6,369,157	\$7,933,019	\$6,163,589	\$7,031,487
204	TOTAL: Net including CHOICE		\$566,916	(\$599,122)	\$433,796	(\$864,691)	(\$296,427)	(\$912,301)	(\$643,146)
205									
206	TOTAL: Revenue W/O CHOICE		\$5,268,084	\$2,616,463	\$5,368,999	\$2,691,183	\$5,115,732	\$2,572,020	\$3,929,775
207	TOTAL: Expenses W/O CHOICE		\$4,568,123	\$2,979,193	\$4,820,439	\$3,423,870	\$5,234,168	\$3,495,261	\$4,620,662
208	TOTAL: Net W/O CHOICE		\$699,961	(\$362,730)	\$548,560	(\$732,687)	(\$118,436)	(\$923,241)	(\$690,887)
209									
210	% OF TOTAL REVENUE W/O CHOICE								
211	Strategic Priorities		6%	16%	4%	9%	6%	8%	6%
212	Member Engagement		14%	29%	15%	27%	14%	29%	12%
213	Education		59%	14%	60%	23%	58%	17%	61%
214	Publications		20%	41%	21%	41%	22%	45%	21%
215	Advocacy		0%	0%	0%	0%	0%	0%	0%
216			100%	100%	100%	100%	100%	100%	100%
217									

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[illegible]

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT:	GENERAL AND ADMINISTRATIVE							
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
8	TOTAL								
9	EXPENSE								
10	5000	Salaries & Wages	(\$32,954)	(\$12,759)	(\$2,208)	(\$1,780)	(\$4,872)	\$9,341	\$6,518
11	5001	Temp Employees-In-House	\$6,315	\$3,236	\$2,180	\$0	\$2,195	\$2,500	\$2,500
12	5002	Overtime/Wages	\$5,675	\$3,668	\$0	\$1,780	\$2,607	\$2,875	\$2,875
13	5009	Accrued Vacation	\$0	\$0	0	\$0	\$0	\$0	0
14	5010	Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$2,928	\$2,150
15	5016	Prof Memberships	\$1,710	\$1,405	\$2,052	\$3,022	\$1,094	\$2,480	\$2,000
16	5100	Temp Employee/Outside	\$6,704	\$0	\$0	\$0	\$0	\$0	\$0
17	5110	Professional Services	\$14,260	\$5,855	\$28	\$0	\$0	\$0	\$0
18	5122	Bank Service Fees	\$0	\$0	0	\$0	\$0	\$0	0
19	5140	Repairs/Maintenance	\$0	\$14	\$0	\$0	\$49	\$100	\$100
20	5150	Messenger Service	\$225	\$273	\$136	\$371	\$83	\$300	\$300
21	5210	Transportation	\$6,063	\$5,428	\$4,677	\$7,972	\$3,918	\$6,000	\$4,800
22	5212	Lodging & Meals	\$2,980	\$4,182	\$6,915	\$4,901	\$1,815	\$4,800	\$3,750
23	5214	Entertainment	\$0	\$0	\$0	\$0	\$128	\$0	0
24	5216	Business Meetings	\$1,662	\$1,661	\$1,019	\$826	\$420	\$1,000	\$750
25	5300	Facilities Rent	\$0	\$0	0	\$0	\$0	\$0	0
26	5301	Conference Equipment Rent	\$491	\$0	\$603	\$0	\$0	\$100	\$100
27	5302	Meal Functions	\$418	\$7,793	\$1,253	\$1,256	\$1,612	\$1,000	\$1,000
28	5303	Exhibits	\$68	\$0	\$0	\$0	\$0	\$0	\$0
29	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0
30	5306	Awards	\$0	\$0	\$0	\$0	\$0	\$0	0
31	5310	Computer Rental/Internet Co	\$0	\$0	\$0	\$0	\$0	\$0	0
32	5350	Program Allocation	\$603	\$0	\$0	\$0	(\$400)	\$0	\$0
33	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5402	Printing-O/S	\$1,892	\$1,900	\$2,224	\$852	\$1,512	\$2,000	\$1,600
35	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	\$0	0
36	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5410	Mail Service-O/S	\$0	\$0	\$225	\$0	\$0	\$0	0
38	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	0
40	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$345	\$0	0
41	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	0
42	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	5430	Web Operating Expenses	\$3,817	\$4,220	\$3,120	\$710	\$1,749	\$6,076	\$4,000
44	5431	Webminars/Webcasts/Web C	\$0	\$0	\$0	\$0	\$72	\$0	0
45	5030	Staff Recruitment/Relocation	\$0	\$431	\$712	\$0	\$0	\$0	\$0
46	5031	Staff Development	\$14,414	\$7,324	\$15,075	\$17,520	\$16,191	\$18,000	\$17,000
47	5500	Supplies/Operating	\$4,179	\$2,586	\$2,355	\$3,041	\$1,105	\$3,500	\$3,000
48	5501	Equipment/Software-Minor	\$1,272	\$2,957	\$3,098	\$2,239	\$6,831	\$3,000	\$7,717
49	5502	Ref Mats/Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	5520	Equipment Rental/Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	5522	Telephone & Fax/O/S	\$1,006	\$821	\$734	\$791	\$996	\$800	\$770
52	5523	Postage & E-Mail/O/S	\$0	\$33	\$10	\$1,759	\$603	\$100	\$1,000
53	5530	Depr/Furn & Equipment	\$0	\$0	\$0	\$0	(\$0)	\$1,000	\$1,000
54	5540	Royalty Expense	\$0	\$0	\$230	\$51	\$0	\$0	0
55	5560	Organization Support/Contrib	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
56	5599	Misc. Expense	(\$200,066)	(\$48,367)	(\$59,111)	(\$49,602)	(\$42,522)	(\$60,424)	(\$56,669)
57	5902	IUT-ITTS	\$0	\$0	0	\$0	\$0	\$0	0
58	5904	Transfer to/from Endowment	\$150,000	\$0	0	\$0	\$0	\$0	0
59	5905	IUT-Telephone	\$1,782	\$2,145	\$2,163	\$1,826	\$1,553	\$2,000	\$0
60	5909	IUT-Dist. Center	\$546	\$524	\$532	\$688	\$552	\$750	\$750
61	5910	IUT-Repro.	\$6,937	\$4,672	\$6,979	\$1,777	\$2,367	\$2,500	\$2,000
62	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	(\$12,726)	(\$9,011)
63	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	0
64	TOTAL DIRECT EXPENSES		(\$1)	\$2	\$1	\$0	\$0	\$0	\$0
65									
66	NET		\$0	\$0	\$0	\$0	(\$0)	\$0	\$0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	0000		
4		Project Name:	Administration		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8					
9			Total Revenues		0
10	5000	Salaries & Wages	Salaries: Memo only; will be allocated to programs at year end.	1,082,241	
11	5001	Temp Employees-In-House			
12	5002	Overtime/Wages	Anticipated overtime for ALA Conferences plus 15% benefits	2,875	
13	5010	Employee Benefits	Benefits of Line 5000 & 5002. Memo only: will be allocated to programs at year end.	357,055	
14	5000	Salaries & Wages	Portion of ACRL salaries allocated to CHOICE, @ % of total ACRL salaries listed in the salary matrix.		6,518
15	5001	Temp Employees-In-House	Interns/temporary employees in lieu of full time administrative assistant. (intern staffing @ 10 hours/week (\$14/hr) for 12 months = \$14,560)		2,500
16	5002	Overtime/Wages	Anticipated overtime for ALA Conferences plus 15% benefits		2,875
17	5010	Employee Benefits	Benefits of line 5000 for Choice supported portion based on time study		2,150
18	5016	Prof Memberships	ASAE (\$325) memberships for Exec. Director. Assn. Forum memberships for 6 exempt staff (\$175 ALA discounted rate), PCMA (\$360), MPI (\$370), AFP (\$370). Reduced based on past actuals.		2,000
19	5100	Temp Employee/Outside			0
20	5110	Professional Services	Contract support as needed.		0
21	5140	Repairs/Maintenance	Shared		100
22	5150	Messenger Service	Messenger service		300
23	5210	Transportation	Travel expenses for Executive Director to meet with non-liaison associations, potential donors, governmental agencies and to conduct association business (Choice site visits); 5 flights at (\$400) = 2000 and local transportation \$100 each trip. \$2,300 for travel to IFLA. Staff travel for association business.		4,800
24	5212	Lodging & Meals	Lodging and meals for Executive Director when on business for association; 5 trips avg 1 night each (\$250 sleeping room, internet, taxes) and meals for Executive Director (\$50 per diem) 5 trips avg 2 days each. \$2,000 for IFLA attendance.		3,750
25	5216	Business Meetings	Business meetings and registration fees.		750
26	5301	Conference Equipment Rental	Conference equipment rental		100
27	5302	Meal Functions	Meal Functions - Group meals Executive Director hosts to conduct association business during travel.		1,000

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	0000		
4		Project Name:	Administration		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
31	5402	Printing-O/S	Outside printing of ACRL letterhead, envelopes, business cards, etc. @ \$1,300 -Share of ACRL Briefing Book (1/3 of \$700)		1,600
32	5404	Design Service-O/S	Design service		0
33	5411	Advertising/Space	Advertising/space for recruitment		0
34	5420	Copyright Fees	General Copyright Fees		0
35	5430	Web Operating Expenses	Domain name fees for acrl.org and acrlg.xxx (\$300), bulk email provider (now provided by ALA), survey software subscription (SurveyMonkey or other, \$336), Skype (\$350/year). Zoom \$2184 for 12 months (Zoom Pro account at \$72 and Pro Webinar 1000 at \$2040).		4,000
36	5030	Staff Recruitment/Relocation			0
37	5031	Staff Development	Staff Development for area workshops and seminars; 1.5% of staff salaries and the \$10,000 extra per Executive Committee action to increase ways in which ACRL can reward staff performance. Reduced in this budget to base on historical actuals.		17,000
38	5500	Supplies/Operating	Supplies for the ACRL office. Includes computer supplies and paper, and specialized materials for office operations.		3,000
39	5501	Equipment/Software-Minor	Minor equipment and computer software costing. Est. financial software licenses: \$2,500. Volunteer system: \$1,500. Adobe Creative Cloud Suite: \$3717.		7,717
40	5502	Ref Matls/Periodicals	Reference materials and subscriptions to professional journals.		0
41	5520	Equipment Rental/Lease			0
42	5522	Telephone & Fax/O/S	Reimbursement for Remote Access at ALA MW & AC. MW: 3 staff * 35 = \$140. AC: 5 staff * 35 = \$210. ED cell reimbursement: 12 * 35 = \$420.		770
43	5523	Postage & E-Mail/O/S	Postage		1,000
44	5530	Depr/Furn & Equipment	Depreciation		1,000
45			From depr worksheet. Placeholder pending updates from ALA Finance.		
46	5560	Organization Support/Contrib.	ACRL contribution to the LTI fund: shown on Exec. Summary		
47	5599	Misc. Expense	Portion of ACRL operating expenses allocated to CHOICE at same % as salary matrix	343	-56,669
48			Reverse out charges to projects (memo includes CHOICE amount)	-57,012.00	
49	5905	IUT-Telephone	IUT telephone; ALA moving to VoIP		0
50	5909	IUT-Dist. Center	IUT distribution		750
51	5910	IUT-Repro.	IUT reprographics		2,000
52	5941	IUT-CHOICE	Transfer from CHOICE		-9,011
53			Total Expenses		0
54			Net		0

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: MEMBERSHIP SERVICES & RECRUITMENT								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4000	Dues/Personal	\$642,750	\$634,905	\$635,258	\$606,636	\$595,758	\$532,441	\$295,672
8	4001	Dues/Organizational	\$0	\$0	\$0	\$0	\$0	\$75,660	\$55,648
9	4002	Dues-Special	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4003	Dues Life Members-Cu	\$3,375	\$3,240	\$3,195	\$3,150	\$2,985	\$3,063	\$2,910
11	4004	Dues-Cont. Members &	\$120	\$120	\$120	\$120	\$105	\$120	\$105
12	4163	Advertising/Online	\$0	\$0	0	\$0	\$0	0	0
13	4610	Comm/Online Advertis	\$0	\$0	0	\$0	\$0	0	0
14	4490	Misc. Fees/Revenues	\$0	\$0	0	\$0	\$0	0	0
15	4429	Overhd-exempt Rev./D	\$0	\$0	0	\$0	\$0	0	0
16									
17	TOTAL		\$646,245	\$638,265	\$638,573	\$609,906	\$598,848	\$611,284	\$354,335
18									
19	EXPENSES								
20	5000	Salaries & Wages	\$48,692	\$71,141	\$47,110	\$57,764	\$59,484	\$62,273	\$54,805
21	5001	Temp Employees-In-H	\$0	\$0	\$0	\$0	\$0	0	0
22	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
23	5010	Employee Benefits	\$13,901	\$21,110	\$14,395	\$17,329	\$18,303	\$19,523	\$18,081
24	5110	Professional Services	\$45,510	\$33,569	\$43,429	\$54,740	\$24,222	\$5,000	\$16,800
25	5122	Bank Service Fees	\$13,688	\$13,708	\$15,624	\$13,420	\$14,383	\$12,226	\$10,276
26	5150	Messenger Service	\$0	\$0	0	\$0	\$0	0	0
27	5210	Transportation	\$0	\$0	0	\$0	\$12	0	0
28	5212	Lodging & Meals	\$0	\$0	0	\$0	\$777	0	0
29	5216	Business Meetings	\$0	\$0	0	\$0	\$0	0	0
30	5300	Facilities Rent	\$0	\$0	0	\$0	\$0	0	0
31	5301	Conference Equipmen	\$0	\$0	0	\$0	\$0	0	0
32	5302	Meal Functions	\$8,861	\$4,363	\$4,722	\$4,206	\$9,793	\$4,465	\$10,600
33	5303	Exhibits	\$0	\$0	0	\$0	\$0	0	0
34	5350	Program Allocation	\$32,723	\$20,130	\$20,352	\$37,605	\$37,594	\$10,000	\$47,000
35	5401	Typesetting/Comptn-O	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5402	Printing-O/S	\$5,731	\$5,880	\$4,421	\$3,703	\$4,764	\$4,500	\$4,500
37	5404	Design Service-O/S	0	\$0	0	\$0	\$0	0	0
38	5410	Mail Service-O/S	\$152	\$0	\$25	\$0	\$0	\$0	\$0
39	5430	Web Operating Expens	\$0	\$1,149	\$1,199	\$89	\$0	\$0	\$0
40	5500	Supplies/Operating	\$1,939	\$2,378	\$1,238	\$6,298	\$1,228	\$200	\$1,250
41	5501	Equipment/Software-M	\$0	\$0	\$0	\$1,693	\$25	\$0	\$0
42	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$550
43	5530	Depr/Furn & Equipmer	\$223	\$197	\$204	\$194	\$405	0	0
44	5560	Organization Support/O	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5599	Misc. Expense	\$10,784	\$3,676	\$2,944	\$2,377	\$2,153	\$3,044	\$2,887
46	5902	IUT-ITTS	\$495	\$495	\$360	\$405	\$405	\$405	\$405
47	5904	Transfer to/from Endov	\$0	\$0	\$0	\$0	-\$125,000	-\$157,096	(\$135,000)
48	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	5909	IUT-Dist. Center	\$462	\$478	\$346	\$355	\$547	\$355	\$550
50	5910	IUT-Repro.	\$1,545	\$249	\$784	\$159	\$576	\$160	\$580
51	5999	IUT-Misc.	\$0	\$0	0	\$0	\$0	0	0
52									
53	TOTAL DIRECT EXPENSES		\$184,706	\$178,523	\$157,152	\$200,336	\$49,671	-\$34,945	\$33,284
54									
55	NET		\$461,539	\$459,742	\$481,421	\$409,570	\$549,177	\$646,229	\$321,051

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4000	Dues/Personal	Personal memberships in August 2019 totalled 9,313 (excludes 206 non-dues paying members in FY19). As a non-conference year also affected by the COVID-19 pandemic, FY20 personal membership is projected to decrease 8% from FY19 to 8,568 (of which 8,368 are paying members). Students represent 11.1% (928) of personal (paying) members and retired members represent 3.9% (330). Total cash receipts: $(7,310 \times \$68 = \$497,080) + (330 \times \$44 = \$14,520) + (928 \times \$5 = \$4,640) = \$516,240$. This is the number used to calculate FY20 deferred revenue which appears in the first quarter of FY21. Four of the 12 months of 2020 are part of FY21 (Sept.-Dec.). Therefore, 95% of 4/12 of the 2020 dues are deferred in FY20 $(.335 \times \$516,240) = \$172,940$.		\$295,672
9			Personal memberships in FY2021 are expected to decrease over the FY20 level by 8% to 7,883 (of which 7,683 are paying members). Total cash receipts: $(6,501 \times \$68 = \$442,068) + (307 \times \$44 = \$13,508) + (875 \times \$5 = \$4,375) = \$459,951$. Eight of the 12 months of 2021 are part of FY2022 (Jan.-Aug.). Therefore, 8/12 (or .667) of the 2021 dues are recognized in FY2021 (the rest, or 4/12 (or .333), is deferred: $8/12 \text{ of } \$459,951 = \$306,787$.		
10			Reduce projected revenues by 5% to account for variance of when member dues are received		
11	4001	Dues/Organizational	Organizational members for 2020 are expected to decline by 12.5% (79) from 2019 total $(551 \times \$125 = \$68,875)$. Four months (Sept.-Dec. 2020) are part of FY2021. $4/12 \text{ of } \$68,875 = \$23,073$.		\$55,648
12			Organizational members for 2021 are expected to decline by 12.5% (69) from 2020. Total cash receipts: $482 \times \$125 = \$60,250$. Eight of the 12 months of 2021 are part of FY21 (Jan.-Aug.). Therefore, 8/12 (or .667) of the dues are recognized in FY21 (the rest or 4/12 [or .333] are deferred to FY21) $8/12 \text{ of } \$60,250 = \$40,187$.		

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
13			Org revenues minus 3% factor to account for varying renewal times = \$1,739.		
14	4002	Dues-Special	Special Member Dues, based on 2019 actual		\$0
15	4003	Dues Life Members-Current	Life member dues revenues. In August 2021, life dues are expected to total \$2,910 which is a 2.5% decrease from FY19.		\$2,910
16	4004	Dues-Cont. Members & Div Trf	Continuing members dues revenues. In August 2021, continuing member dues are expected to total \$105 which no change from FY19.		\$105
17			Total Revenues		\$354,335

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
18	5000	Salaries & Wages	Salaries calculated % of ACRL total salaries detailed in the salary matrix		\$54,805
19	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$18,081
20	5110	Professional Services	Consultant costs: \$10,000 for focus groups at ACRL Conference; \$6,800 for Media Llama videos at 2021 ACRL Conference.		\$16,800
21	5122	Bank Service Fees	Bank service fees (2.9% of dues)		\$10,276
22	5302	Meal Functions	Member Leader Meal Functions (split 3200, 3201, 3250, 3275): MW (1/4 of \$40 * 100 people = \$1,000) and AC (1/4 of \$40 * 160 people = \$1,600) Leadership Council catering = \$2,600. First-Time Attendee Orientation at ACRL 2021 (\$8,000)		\$10,600
23					
24	5350	Program Allocation	Strategic initiatives (\$25,000) Three Emerging Leader sponsorship (\$1,000 x 3 = \$3,000); Exhibits at Annual Conference only \$5,000 Support for 2 Spectrum Scholars (\$14,000).		\$47,000
25	5401	Typesetting/Comptn-O/S			\$0
26	5402	Printing-O/S	Outside printing of <i>C&RL News</i> wraps (new, reinstated, lapsing members); based on historical figures		\$4,500
27	5410	Mail Service-O/S	Mail service (based on FY19 actual)		\$0
28	5430	Web Operating Expenses			\$0
29	5500	Supplies/Operating	ACRL Conference supplies (based on FY19 actual)		\$1,250
30	5501	Equipment/Software-Minor	Adobe Connect & Zoom software annual subscription --in Project 0000.		\$0
31	5523	Postage & E-Mail/O/S	Postage (based on FY19 actual)		\$550

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3200		
4		Project Name:	Membership Services & Recruitment		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
32	5560	Organization Support/Contrib.	Long-term investment fund interest (Proj 3657) to fund strategic initiatives. Note: at request of ALA Finance, this now shown in 5904.		
33	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$2,887
34	5902	IUT-ITTS	IUT-data processing (mailing labels for C&RL News wraps) (Based on FY18 actual)		\$405
35	5904	Transfer to/from Endowment	Payout approved by the ALA Board of the interest/appreciation/dividends/contributions from ACRL's LTI calculated as five percent of the average of the previous twenty quarter. This number will be updated in February when payouts are approved by the Endowment Trustees.		(\$135,000)
36	5905	IUT-Telephone	IUT-telephone (based on FY19 actual)		\$0
37	5909	IUT-Dist. Center	IUT-distribution (based on FY19 actual)		\$550
38	5910	IUT-Repro.	IUT-reprographics (based on FY19 actual)		\$580
39	5942	IUT-Advertising	IUT-advertising;		\$0
40			Total Expenses		\$33,284
41			Net		\$321,051

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT:	BOARD, PRESIDENT, EXEC. COMMITTEE							
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4220	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	0
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	0
9	4429	Overhd-exempt Rev./Divis	\$0	\$0	\$0	\$0	\$0	\$0	0
10	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0
11									
12	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
13									
14	EXPENSES								
15	5000	Salaries & Wages	\$77,464	\$95,199	\$71,685	\$92,253	\$85,020	\$95,278	\$78,424
16	5001	Temp Employees-In-Hous	\$0	\$0	0			0	0
17	5002	Overtime/Wages	\$0	\$0	0			0	0
18	5010	Employee Benefits	\$22,116	\$28,248	\$21,905	\$27,674	\$26,191	\$29,870	\$25,874
19	5016	Prof Memberships	\$0	0	0			0	0
20	5110	Professional Services	\$10,000	\$10,000	\$12,573	\$9,348	\$33,250	\$10,000	\$3,000
21	5122	Bank Service Fees	\$0	0	0			0	0
22	5150	Messenger Service	\$7	\$244	\$274	\$557	\$629	\$700	\$700
23	5210	Transportation	\$13,313	\$13,458	\$17,045	\$21,807	\$18,202	\$16,700	\$4,600
24	5212	Lodging & Meals	\$21,647	\$21,512	\$23,409	\$20,136	\$23,333	\$31,050	\$16,525
25	5214	Entertainment	\$0	0	0			0	0
26	5216	Business Meetings	\$1,901	\$2,095	\$1,990	\$1,990	\$2,429	\$2,095	\$2,095
27	5300	Facilities Rent	\$600	\$941	\$0	\$0	\$0	\$0	\$0
28	5301	Conference Equipment Re	\$7,507	\$6,907	\$6,823	\$4,353	\$2,050	\$5,650	\$1,650
29	5302	Meal Functions	\$21,066	\$28,095	\$27,078	\$23,684	\$36,236	\$22,881	\$17,071
30	5309	Audio/Visual Equip Rental	\$0	\$744	0			\$0	\$0
31	5310	Computer Rental/Internet	\$0	0	0			0	0
32	5350	Program Allocation	\$826	\$28	\$397		\$139	\$100	\$100
33	5402	Printing-O/S	\$0	\$227	\$0	\$162	\$170	\$333	\$333
34	5404	Design Service-O/S	\$0	0	\$263			0	0
35	5410	Mail Service-O/S	\$0	0	\$0			0	0
36	5411	Advertising/Space	\$0	0	\$0			0	0
37	5412	Advertising/Direct	\$0	\$0	\$0			\$0	\$0
38	5415	Pre-Press/Photo Services	\$0	\$0	\$0			\$0	\$0
39	5420	Copyright Fees	\$0	\$0	\$0			\$207	\$207
40	5430	Web Operating Expenses	\$0	\$1,149	\$1,149	\$1,684		\$0	\$0
41	5431	Webminars/Webcasts/We	\$0	0	\$0			0	0
42	5031	Staff Development	\$0	0	\$0			0	0
43	5500	Supplies/Operating	\$835	\$1,791	\$1,185	\$1,173	\$850	\$750	\$750
44	5502	Ref Matls/Periodicals	\$23	\$0	\$0		\$0	\$0	\$0
45	5522	Telephone & Fax/O/S	\$0	\$0	\$0		\$0	\$0	\$0
46	5523	Postage & E-Mail/O/S	\$0	\$0	\$0			\$0	\$0
47	5530	Depr/Furn & Equipment	\$354	\$264	\$310	\$310	\$579	\$0	\$0
48	5560	Organization Support/Con	\$0	0	\$0			0	0
49	5599	Misc. Expense	\$17,156	\$4,919	\$4,479	\$3,796	\$3,116	\$4,657	\$4,131
50	5902	IUT-ITTS	\$0	\$0	\$0			\$0	\$0
51	5905	IUT-Telephone	\$0	\$0	\$0			\$0	\$0
52	5909	IUT-Dist. Center	\$47	\$17	\$9		\$68	\$20	\$20
53	5910	IUT-Repro.	\$71	\$0	\$2	\$3,253	\$21	\$100	\$100
54	5942	IUT-Advertising	\$0	\$0	\$0			\$0	\$0
55	5999	IUT-Misc.	\$0	0	\$0			0	0
56	5911	IUT-General Overhead	\$0	0	\$0			0	0
57									
58	TOTAL DIRECT EXPENSES		\$194,933	\$215,838	\$190,578	\$212,181	\$232,282	\$220,391	\$155,580
59									
60	NET		(\$194,933)	(\$215,838)	(\$190,578)	(\$212,181)	(\$232,282)	(\$220,391)	(\$155,580)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8					
9					
10			Total Revenues		0
11	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries as shown in salary matrix.		78,424
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		25,874
13	5110	Professional Services	SPOS Facilitator \$3,000		3,000
14	5150	Messenger Service	Shipping of Board documents to conference. 1/3 of briefing book shipment. Shipment to MW and AC \$200 x 2 = \$400		700
15	5210	Transportation	Total transportation expenses for the ,Strategic Planning and Orientation Session (SPOS), Board President and Executive Director liaison travel,and President-Elect and Executive Director training at ASAE		4,600
16			Fall Exec (Virtual)		
17			SPOS (ACRL 2021) Removed due to meeting being held in Seattle one day prior to ACRL 2021.	0	
18			ARL/CNI/Other Mtgs for ACRL Board President and Executive Director Eight (8) air travel trips at \$300 plus \$50 for luggage fees = \$2,800 Local ground transportation, mileage and parking reimbursement 8 trips x \$100 = \$800.	3,600	

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
19			ASAE Air travel for Executive Director and President-elect to attend meeting 2 ppl x (\$400 per flight) = \$800. Local transporation 2 ppl x \$50 = \$100 Reimbursement for mileage and parking 2 ppl x \$50 = \$100	1,000	
20	5212	Lodging & Meals	Total lodging and per diem reimbursement expenses for the Fall Exec meeting, Strategic Planning and Orientation Session (SPOS), Spring Exec meeting, Board President and Executive Director liaison travel, President-Elect and Executive Director training at ASAE, and ACRL Board Presidential Suite at ALA conferences. Reduced based on historical actuals.		16,525
21			Fall Exec (Virtual)		
22			SPOS Lodging HOTEL: \$6,975 = 31 people @ \$225/night inclusive at Sheraton (1 night arrive on Tuesday for Wednesday start). Meal reimbursement Based on historical actuals = \$750	7,725	
23			Spring Exec will be virtual		
24			ARL/CNI/Other Mtgs for ACRL Board President and Executive Director Lodging 8 trips x 2 nights ea. x \$250 = \$4,000 Meal reimbursement 8 trips x 3 days x \$50 per diem = \$1,200	5,200	

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
25			ASAE Lodging for Pres Elect & Exec Dir 2 ppl x at 3 nights at \$250 each = \$1,500; Meal Reimbursement 2 ppl x 4 days x \$50 per diem = \$400	1,900	
26			ACRL suite at AC \$340/night/5 nights = \$1,700	1,700	
27					
28	5216	Business Meetings	Registration fees for ASAE symposium		2,095
29	5300	Facilities Rent	SPOS facility rental. Included in conference contract.		0
30	5301	Conference Equipment Rental	Midwinter & Annual Conference Replacement ink in ACRL suite. (\$150) Spring Exec- No AV fees @ ALA WO or ALA Chicago	150	1,650
31			SPOS inc. screen, LCD projector, 2 wireless mics. SPOS total = \$1,500.	1,500	

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
32	5302	Meal Functions	Fall and Spring Exec (virtual)		17,071
33			Board meals @ MW Optional group dinner 15 ppl @ \$45 person = \$675 Board meals @ AC AC Board orientation catered breakfast for 10 ppl @ \$50 ea = \$500, Optional group dinner 15 ppl @ \$45 person = \$600 Board lunch in the suite 16ppl @ \$75 ea = \$1,200 \$150 for ED and Pres Inaugural banquet tickets	3,125	
34			Member Leader Meal Functions (split 3200, 3201, 3250, 3275): MW (1/4 of \$40 * 100 people = \$1,000) and AC (1/4 of \$40 * 160 people = \$1,600) Leadership Council catering = \$2,600.	2,600	
35			SPOS meals at hotel plus social event CATERING = inc. Bfast \$48 / AM \$15 ea / Lunch \$68 / PM \$35 = \$166/person/day. \$166 *31 = \$5,146. Group dinner w activity tbd for 31 ppl @ \$200 = \$6200	11,346	
36	5304	Speaker/Guest Expenses	President's Program speaker expenses (\$4,000) (now reflected in Project 3835)		0

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3201		
4		Project Name:	Board, President, and Executive Committee		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
37	5305	Speaker/Guest Honorarium	President's Program speaker honorarium (\$2,000) (non-librarian) (now reflected in Project 3835)		0
38	5309	Audio/Visual Equip Rental	President's Program speaker honorarium (\$2,000) (non-librarian) (now reflected in Project 3835)		0
39	5350	Program Allocation	Board program expenses. Leadership Council moved to 5212.		100
40	5402	Printing-O/S	Printing-outside- 1/3 share of \$700 ACRL Briefing Book Business cards for ACRL Presidents-\$100		333
41	5412	Advertising/Direct			
42	5415	Pre-Press/Photo Services	Board photos		0
43	5420	Copyright Fees	HBR article copyright fees for Board orientation packet. \$207		207
44	5430	Web Operating Expenses	Zoom license fees moved to 0000.		0
45	5500	Supplies/Operating	Supplies for Leadership Council, five Board meetings, and gifts for departing Board members.		750
46	5502	Ref Matls/Periodicals	Reference Materials		0
47	5522	Telephone & Fax/O/S	Reimbursement, phone, for President, Officers		0
48	5523	Postage & E-Mail/O/S	Reimbursement, postage, for President, Officers		0
49	5530	Depr/Furn & Equipment	Reimbursement, postage, for President, Officers		0
50	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,131
51	5902	IUT-ITTS	IUT-Data Processing		0
52	5905	IUT-Telephone	IUT-Telephone		0
53	5909	IUT-Dist. Center	IUT-Distribution		20
54	5910	IUT-Repro.	IUT-Reprographics		100
55	5942	IUT-Advertising	Share of Colleagues Thank-You Ad, proportional to possible sponsorships received in this project		0
56			Total Expenses		155,580
57			Net		-155,580

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3202 Library Trends & Statistics								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	VENUE								
8	4100	Sales/Books	\$66,376	\$70,879	\$85,111	\$43,222	\$56,609	\$43,120	\$38,916
9	4601	Returns/Credits	(\$6,458)	(\$5,944)	(\$9,035)	(\$1,769)	(\$5,691)	(\$2,000)	(\$2,000)
10	4102	Sales Audiovisual	\$0	\$0	\$0	\$0	\$0	0	0
11	4103	Sales/On-line	\$41,742	\$53,513	\$52,333	\$75,385	\$72,188	\$116,117	\$83,034
12	4602	Sales/Book Discounts	\$0	(\$5,088)	(\$863)	(\$41)	\$0	\$0	\$0
13	4143	Advertising/Online	\$0	\$0	\$0	\$0	\$0	\$600	\$0
14	4610	Comm/Online Advertising	\$0	\$0	\$0	\$0	\$0	(\$28)	\$0
15	4421	Royalties-Exempt	\$2,275	0	\$1,993	\$0	\$447	0	\$447
16	4430	Royalties-Non-Exempt	\$0	0	\$0	\$0	\$0	0	0
17									
18	TOTAL		\$103,935	\$113,360	\$129,540	\$116,797	\$123,554	\$157,809	\$120,397
19									
20	PENSES								
21	5000	Salaries & Wages	\$7,437	\$11,233	\$10,417	\$12,173	\$14,535	\$18,682	\$13,407
22	5002	Overtime/Wages	\$0	0	\$0	\$0	0	0	0
23	5010	Employee Benefits	\$2,123	\$3,333	\$3,183	\$3,652	\$4,477	\$5,857	\$4,423
24	5110	Professional Services	\$26,500	\$36,000	\$84,500	\$51,000	\$54,500	\$50,000	\$68,000
25	5122	Bank Service Fees	\$9	\$128	\$776	\$527	\$666	\$527	\$666
26	5150	Messenger Service	\$21	\$0	\$0	\$0	\$0	\$0	\$0
27	5210	Transportation	\$0	\$284	\$0	\$0	\$0	0	0
28	5212	Lodging & Meals	\$0	\$35	\$0	\$0	\$0	0	0
29	5350	Program Allocation	\$451	0	\$0	\$695	\$0	0	0
30	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5402	Printing-O/S	\$3,716	\$2,674	\$4,123	\$1,022	\$2,539	\$842	\$1,359
32	5404	Design Service-O/S	\$30	\$30	\$0	\$21	\$0	\$300	\$0
33	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5414	Supplies/Production	\$10	\$0	\$0	\$0	\$0		
35	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$23	\$38	\$23	\$38
36	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5430	Web Operating Expenses	\$7,500	\$7,500	\$5,000	\$0	\$15,131	\$30,000	\$30,000
38	5433	Order Processing/Fulfillment	\$6,705	\$3,117	\$4,016	\$4,448	\$7,108	\$1,984	\$1,790
39	5480	Cost of Sales	\$41,383	\$36,766	\$19,868	\$10,237	\$69,307	\$12,936	\$11,675
40	5490	Inventory Adjustment	(\$43,104)	(\$33,831)	(\$74,642)	(\$32,319)	(\$37,556)	(\$50,865)	(\$69,397)
41	5499	Inventory Reserve Adjustment	\$19,091	\$1,587	\$4,794	\$1,488	\$0	\$1,035	\$934
42	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	0	0
43	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
44	5523	Postage & E-Mail/O/S	\$0	\$385	\$1,878	\$173	\$250	\$173	\$250
45	5530	Depr/Furn & Equipment	\$34	\$31	\$45	\$41	\$99	\$0	\$0
46	5540	Royalty Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5543	Bad Debt Expense	\$0	\$1,085	\$1,100	\$1,211	\$0	\$1,578	\$1,204
48	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0	\$0	0	0
49	5599	Misc. Expense	\$1,647	\$580	\$651	\$502	\$527	\$913	\$706
50	5900	IUT-Marketing	\$0	\$0	\$0	\$0	\$0	0	0
51	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	5909	IUT-Dist. Center	\$37	\$0	\$25	\$0	\$0	\$0	\$0
53	5910	IUT-Repro.	\$0	\$59	\$0	\$0	\$0	0	0
54	5911	IUT-General Overhead	\$12,911	\$14,680	\$16,836	\$15,417	\$16,312	\$20,910	\$15,953
55									
56	TOTAL		\$86,501	\$85,675	\$82,569	\$70,310	\$147,932	\$94,895	\$81,008
57									
58	NET		\$17,434	\$27,686	\$46,971	\$46,486	(\$24,379)	\$62,914	\$39,389

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3202		
4		Project Name:	Academic Library Trends and Statistics		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4100	Sales/Books	Sale of books		\$38,916.00
9			One-volume: 95 x \$539 = \$50,919		
10			(Note: Prices include 10% discount)		
11	4601	Returns/Credits			(\$2,000.00)
12	4103	Sales/On-line	Online sales (based on FY19 Metrics actual and sales of new product)		\$83,034.00
13			ACRL/LLAMA Academic Library Facilities Survey subscriptions: 70% of 72 x \$212.50 = \$10,710 70% of 12 x \$250 = \$2,100 70% of 14 x \$320 = \$3,136 70% of 1 x \$990 = \$693 70% 7 x \$1995 = \$9,776		
14			ACRL Metrics: LibPass subscribers (12 x 275 = \$3,024) + 70% of \$233.75 * 183 including ASERL (34); Oberlin Grp (77); PALNI Consortium (21); Cal State (23); Florida Library Services Consortium (25)		
15			70% of ACRL Metrics: 230 x \$275 = \$44,275		
16			70% of ACRL Metrics: 6 @ \$352 = \$1478		
17			70% of ACRL Metrics: 18 @ \$412 = \$5,191		
18			70% of ACRL Metrics: 1 @ \$1,089 = \$762		
19			70% of ACRL Metrics: 2 @ \$2194 = \$3,072		
20	4143	Advertising/Online	Sponsorships of ACRL Metrics		
21	4610	Comm/Online Advertising	Advertising reps commissions @ 4.6% of sales		\$0.00
22	4421	Royalties-Exempt			\$447.00
23			Total Revenues		\$120,397.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3202		
4		Project Name:	Academic Library Trends and Statistics		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
24	5000	Salaries & Wages	Salaries @ % of ACRL salaries per salary matrix		\$13,407.00
25	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$4,423.00
26	5110	Professional Services	Professional Services - data collection (\$36,000 for ACRL Metrics & \$14,000 for Space Metrics); Portico (\$500); ACRL Metrics rebuild \$175,000 (w/depreciation over 5 years starting at \$17,500 in FY21)		\$68,000.00
27	5122	Bank Service Fees	Bank service charge (based on FY19 actual)		\$666.00
28	5150	Messenger Service	Messenger service (based on FY19)		\$0.00
29	5400	Edit/Proofreading-O/S	Editorial/Proofreading		\$0.00
30	5402	Printing-O/S	Outside printing –		\$1,359.00
31			90 X \$15.10 = \$1,359		
32	5404	Design Service-O/S	Lay out (FY19 actual)		\$0.00
33	5410	Mail Service-O/S	Mail service-Outside		\$0.00
34	5411	Advertising/Space	Advertising space purchase, (Choice and other higher ed. Journals)		
35	5413	Mail List Rental	Mail list rental		
36	5415	Pre-Press/Photo Services	Pre-Press/Photographic (FY19 actual)		\$38.00
37	5420	Copyright Fees	Copyright fees (FY18 actual)		\$0.00
38	5430	Web Operating Expenses	Web hosting (ACRL Metrics & Space Metrics)		\$30,000.00
39	5433	Order Processing/Fulfillment	Transaction fee (4.6% x line 4100)		\$1,790.00
40	5480	Cost of Sales	Cost of sales, calculated as 30% of sales (line 4100)		\$11,675.00
41	5490	Inventory Adjustment	Inventory adjustment. Total of lines 5110, 5400, 5402, 5415, and 5420		(\$69,397.00)
42	5499	Inventory Reserve Adjustment	Calculated as 2.4% of line 4100		\$934.00
43	5523	Postage & E-Mail/O/S	Postage (FY19 actual)		\$250.00
44	5530	Depr/Furn & Equipment			\$0.00
45	5540	Royalty Expense	No royalties will be paid in FY18 as ALA store is a benefit available to all ALA units		\$0.00
46	5543	Bad Debt Expense	Bad debt (1% of gross revenues)		\$1,204.00
47	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$706.00
48	5905	IUT-Telephone	IUT-Telephone		\$0.00
49	5909	IUT-Dist. Center	IUT-Distribution (FY19 actual)		\$0.00
50	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% of ALA overhead rate		\$15,953.00
51			Total Expenses		\$81,008.00
52			Net		\$39,389.00

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: ADVISORY SERVICES								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4100	Sales/Books	\$0	\$0	\$0	\$0	\$0	0	0
9	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4602	Sales/Book Discounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4103	Sales/On-line	\$0	\$0	\$0	\$0	\$0	0	0
12	4400	Donations/Honoraria	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
13	4421	Royalties-Exempt	(\$2,000)	\$0	\$0	\$0	\$0	0	0
14	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$0	\$0	0	0
15	4430	Royalties-Non-Exempt	\$0	\$72,425	\$0	\$0	\$33,490	0	0
16	4490	Misc. Fees/Revenues	\$79,269	0	\$82,350	\$27,050	\$0	\$88,500	\$42,500
17									
18	TOTAL		\$86,269	\$72,425	\$82,350	\$27,050	\$33,490	\$88,500	\$42,500
19									
20	EXPENSES								
21	5000	Salaries & Wages	\$33,199	\$30,422	\$39,653	\$50,047	\$15,582	\$15,568	\$13,528
22	5001	Temp Employees-In-House	\$0	\$0	\$0	\$0	\$0	0	0
23	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
24	5010	Employee Benefits	\$9,478	\$9,027	\$12,114	\$15,013	\$4,800	\$4,881	\$4,463
25	5031	Staff Development	\$0	\$0	\$2,933	\$0	\$0	0	0
26	5110	Professional Services	\$21,500	\$14,000	\$43,500	\$26,825	\$34,255	\$81,475	\$27,200
27	5122	Bank Service Fees	\$0	\$358	\$0	\$103	\$16	0	\$100
28	5150	Messenger Service	\$0	\$0	\$0	\$65	\$0	0	0
29	5210	Transportation	\$4,485	\$2,134	\$42	\$2,550	\$43	\$1,500	\$1,500
30	5212	Lodging & Meals	\$130	\$593	(\$894)	\$72	\$902	\$300	\$300
31	5216	Business Meetings	\$0	\$0	\$233	\$0	\$0	0	0
32	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	0	0
33	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
34	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
35	5402	Printing-O/S	\$163	\$0	\$0	\$0	\$0	0	0
36	5430	Web Operating Expenses	\$0	\$0	\$0	\$0	\$0	0	0
37	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	0	0
38	5480	Cost of Sales	\$0	\$0	\$0	\$0	\$0	0	0
39	5490	Inventory Adjustment	\$0	\$0	\$0	\$0	\$0	0	0
40	5499	Inventory Reserve Adjustmen	\$0	\$0	\$0	\$0	\$0	0	0
41	5500	Supplies/Operating	\$1,500	\$0	\$23	\$160	\$0	0	0
42	5501	Equipment/Software-Minor	\$195	\$0	\$0	\$0	\$0	0	0
43	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5510	Insurance	\$0	\$0	\$0	\$0	\$0	0	0
45	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
46	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
47	5530	Depr/Furn & Equipment	\$152	\$84	\$172	\$168	\$106	0	0
48	5540	Royalty Expense	\$0	\$0	\$0	\$0	\$0	0	0
49	5543	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	0	0
50	5560	Organization Support/Contrib	\$0	\$0	\$0	\$0	\$0	(\$35,025)	\$0
51	5599	Misc. Expense	\$6,692	\$1,572	\$2,478	\$2,059	\$565	\$761	\$713
52	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	0	0
53	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	5909	IUT-Dist. Center	\$0	\$2	\$5	\$0	\$0	\$0	\$0
55	5910	IUT-Repro.	\$0	\$0	\$41	\$0	\$0	\$40	\$40
56	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
57	5911	IUT-General Overhead	\$0	\$0	\$10,870	\$3,571	\$4,437	\$11,726	\$5,631
58									
59	TOTAL DIRECT EXPENSES		\$77,494	\$58,191	\$111,170	\$100,632	\$60,706	\$81,226	\$53,475
60									
61	NET		\$8,775	\$14,234	(\$28,820)	(\$73,582)	(\$27,216)	\$7,274	(\$10,975)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3203		
4		Project Name:	Advisory Services		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4601	Returns/Credits			\$0
9	4602	Sales/Book Discounts			\$0
10	4400	Donations/Honoraria			\$0
11	4490	Misc. Fees/Revenues	Revenue for consulting services: • 1 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		\$42,500
12					42,500
13	5000	Salaries & Wages	Salaries: % of ACRL total salaries listed in the salary matrix; includes time spent on the ACRL Web site and responses to email and phone requests for information		\$13,528
14	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		4,463
15	5110	Professional Services	Consultant Services • Consulting svcs manager \$9,000 • 1 full external reviews: 1 adjuncts x \$3000 (assumes 1 visit by staff) • 1 peer feedback on internal self-study reports: 1 adjuncts x \$1200 • 1 one-day strategic planning retreats: 2 adjuncts x \$3000 • 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		27,200
16	5122	Bank Service Fees			100
17	5210	Transportation	Nearly all travel will be paid by client. Budgeting for two new adjuncts for shadow/trial basis (we would assume costs and not charge back to client).		1,500
18	5212	Lodging & Meals	Lodging & Meals		300
19	5502	Ref Mats/Periodicals	Reference material		-
20	5560	Organization Support/Contrib.			
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		713
22	5905	IUT-Telephone	Telephone (based on last year's actual)		-
23	5909	IUT-Dist. Center	Postage(based on last year's actual)		-
24	5910	IUT-Repro.	Copying (based on last year's actual)		40
25	5911	IUT-General Overhead	IUT-General Overhead IUT 50% of ALA General overhead rate on revenue from consulting fees (line 4490).		5,631
26			Total Expenses		\$53,475
27			Net		(10,975)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT: 3204 Standards/Free Distribution								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8									
9	4101	Sales/Pamphlets	\$0	\$0	\$0	\$0	\$0	0	0
10	4421	Royalties-Exempt	\$0	\$0	\$0	\$0	\$165	0	0
11	4429	Overhd-exempt Rev./	\$592	\$1,136	\$1,802	\$2,204	\$1,299	\$4,000	\$850
12	4430	Royalties-Non-Exempt	\$13,102	\$7,298	\$0	\$0	\$0	\$0	\$0
13	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$500	\$0	0	0
14									
15	TOTAL		\$13,694	\$8,434	\$1,802	\$2,704	\$1,464	\$4,000	\$850
16									
17	EXPENSES								
18	5000	Salaries & Wages	\$2,213	\$5,804	\$5,421	\$7,585	\$2,082	\$7,831	\$1,921
19	5002	Overtime/Wages	0	\$0	\$0	\$0	\$0	0	0
20	5010	Employee Benefits	\$632	\$1,722	\$1,657	\$2,276	\$641	\$2,455	\$634
21	5110	Professional Services	0	\$0	\$0	\$0	\$0	0	0
22	5122	Bank Service Fees	\$14	\$175	\$51	\$71	\$39	0	0
23	5150	Messenger Service	\$109	\$50	\$0	\$23	\$66	0	\$37
24	5210	Transportation	(\$2,162)	\$891	\$0	\$0	\$0	0	0
25	5212	Lodging & Meals	(\$359)	\$0	\$0	\$0	\$0	0	0
26	5304	Speaker/Guest Expense	\$1,444	(\$5,181)	\$0	\$0	\$0	\$0	\$0
27	5305	Speaker/Guest Honor	\$3,750	\$3,795	\$0	\$0	\$0	\$0	\$0
28	5400	Editl/Proofreading-O/S	0	\$0	\$0	\$102	\$0	0	0
29	5402	Printing-O/S	(\$745)	\$5,288	\$2,533	\$4,580	\$5,522	\$2,500	\$1,000
30	5403	Binding-O/S	0	\$0	\$0	\$0	\$0	0	0
31	5410	Mail Service-O/S	0	\$0	\$0	\$0	\$0	0	0
32	5031	Staff Development	0	\$0	\$0	\$0	\$0	0	0
33	5500	Supplies/Operating	0	\$0	\$0	\$0	\$0	0	0
34	5523	Postage & E-Mail/O/S	\$0	\$44	\$60	\$140	\$0	\$150	\$0
35	5530	Depr/Furn & Equipment	\$10	\$16	\$23	\$25	\$14	0	0
36	5599	Misc. Expense	\$490	\$300	\$339	\$312	\$75	\$383	\$101
37	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5909	IUT-Dist. Center	\$35	\$154	\$106	\$180	\$153	\$200	\$100
39	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$50	\$50
40	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
41	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42									
43	TOTAL DIRECT EXPENSES		\$5,431	\$13,059	\$10,190	\$15,293	\$8,592	\$13,569	\$3,843
44									
45	NET		\$8,263	(\$4,625)	(\$8,388)	(\$12,589)	(\$7,128)	(\$9,569)	(\$2,993)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3204		
4		Project Name:	ACRL Standards		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4429	Overhd-exempt Rev./Division	Overhead exempt revenue for standards distribution and Framework booklets, based on FY19 actual. Reduced by 50% from initial budget due to COVID-19 concerns.		\$850
9	4430	Royalties-Non-Exempt			
10			Total Revenues		\$850
11	5000	Salaries & Wages	Salaries % of ACRL total salaries listed in the salary matrix		\$1,921
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		634
13	5150	Messenger Service	FedEx mailing of standards booklets (based on FY19 actual) - reduced by 50% due to c-19		37
14	5304	Speaker/Guest Expenses			-
15	5305	Speaker/Guest Honorarium			
16	5402	Printing-O/S	Printing of standards, guidelines/framework based on FY19 actual, historical, and Dec. 2019 inventory. Reduced by 50% due to c-19.		1,000
17	5523	Postage & E-Mail/O/S	Mailing of booklets now in 5150 and 5909.		-
18	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		101
19	5905	IUT-Telephone	IUT-Telephone		-
20	5909	IUT-Dist. Center	IUT-Distribution (UPS or USPS mailing of booklets, based on FY19 actual and historical). Reduced by 50%		100
21	5910	IUT-Repro.	IUT - Reprographics (printing expenses in 5402, using local printers for regional workshops)		50
22	5999	IUT-Misc.	IUT-Misc.		
23			Total Expenses		\$3,843
24			Net		(\$2,993)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT:	3206 Awards							
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4400	Donations/Honoraria	\$10,500	\$11,500	\$11,500	\$13,250	\$16,250	\$12,000	\$14,500
9	4429	Overhd-exempt Rev./Division	0	\$0	\$0	\$0	\$4,500	0	0
10	4430	Royalties-Non-Exempt	0	\$0	\$0	\$0	\$0	0	0
11	4490	Misc. Fees/Revenues	\$3,700	\$4,800	\$4,800	\$4,200	\$0	\$4,600	\$5,100
12									
13	TOTAL		\$14,200	\$16,300	\$16,300	\$17,450	\$20,750	\$16,600	\$19,600
14									
15	EXPENSES								
16	5000	Salaries & Wages	\$16,378	\$21,155	\$15,576	\$22,820	\$24,676	\$23,664	\$22,762
17	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
18	5010	Employee Benefits	\$4,676	\$6,277	\$4,759	\$6,846	\$7,602	\$7,419	\$7,510
19	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
20	5122	Bank Service Fees	\$137	\$128	\$0	\$192	\$248	0	0
21	5150	Messenger Service	\$14	\$18	\$49	\$159	\$14	\$0	\$0
22	5210	Transportation	\$0	\$0	\$662	\$0	\$9	0	0
23	5212	Lodging & Meals	\$0	\$0	\$874	\$0	\$0	0	0
24	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
26	5306	Awards	\$10,206	\$12,071	\$11,674	\$13,054	\$14,350	\$12,100	\$14,600
27	5350	Program Allocation	\$1,542	\$2,233	\$3,464	\$3,383	\$1,139	\$3,000	\$3,000
28	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
29	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	0	0
30	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
32	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
33	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
34	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
38	5530	Depr/Furn & Equipment	\$75	\$59	\$67	\$76	\$168	0	0
39	5599	Misc. Expense	\$3,627	\$1,093	\$973	\$939	\$894	\$1,157	\$1,199
40	5904	Transfer to/from Endowment	\$0	\$0	\$0	\$0	(\$500)	\$0	0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5909	IUT-Dist. Center	\$85	\$98	\$65	\$101	\$76	\$150	\$150
43	5910	IUT-Repro.	\$12	\$0	\$0	\$0	\$0	\$0	\$0
44	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
46	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
47									
48									
49	TOTAL DIRECT EXPENSES		\$36,752	\$43,133	\$38,163	\$47,571	\$48,676	\$47,490	\$49,221
50									
51	NET		(\$22,552)	(\$26,833)	(\$21,863)	(\$30,121)	(\$27,926)	(\$30,890)	(\$29,621)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3206		
4		Project Name:	Awards		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4400	Donations/Honoraria	\$3000 from GOBI Library Solutions from EBSCO for EAL ceremonies; \$1,000 from Carrick Enterprises for Rockman Publication award; \$4,500 from EBSCO for CJCLS awards (\$1,500) and IS Innovation award (\$3,000); \$1,000 from Library Juice Academy for ULS award; \$1,500 from Duke University Press for WGSS awards; \$1,000 from SCELIC for CLS award; \$2,500 from American Psychological Association for EBSS award. All other awards given directly to winners by donors		14,500
9	4490	Misc. Fees/Revenues	Administrative Fees: \$200 IS Ilene Rockman Publication of the year; \$1000 Academic/Research Librarian of the year; 2 CJCLS awards at \$150 each; \$300 DLS award; \$600 for IS Innovation award; \$300 PPIRS award; \$200 ULS award; \$500 Atkinson Endowment admin fee IUTs from unfunded awards: \$200 CLS award; \$200 IS Dudley award; \$500 ESS grant; \$300 WGSS awards; \$500 EBSS award		5,100
10			Total Revenues		\$19,600
11	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries listed in salary matrix		\$22,762
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		7,510
13	5150	Messenger Service	Messenger service (based on 2016 actual)		-
14	5302	Meal Functions	Meal functions (CJCLS Awards Dinner) - budgeted in 3833 starting in FY12		-
15	5306	Awards	Printing of citations and plaques @ \$2,100 (based on 2019 actual); Award checks: \$1,000 Rockman Award, \$1,500 CJCLS awards, \$1,000 ULS award, \$3,000 IS Innovation award, \$1,500 WGSS awards, \$1,000 Dudley award, \$1,000 CLS award, \$2,500 EBSS award		14,600
16	5350	Program Allocation	Excellence in Academic Libraries Ceremonies		3,000
17	5415	Pre-Press/Photo Services	Pre-press/photo		0
18	5500	Supplies/Operating	Supplies		-
19	5522	Telephone & Fax/O/S	Telephone		-
20	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,199
21	5905	IUT-Telephone	IUT-Telephone		-
22	5909	IUT-Dist. Center	IUT-Distribution		150
23	5910	IUT-Repro.	IUT-Reprographics		0
24	5942	IUT-Advertising			0
25			Total Expenses		\$49,221
26			Net		(\$29,621)
27					
28		Awards are not self-supporting			

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: 3207 CHAPTERS								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9									
10	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$8,919	\$6,272	\$3,776	\$14,720	\$9,309	\$15,200	\$8,587
14	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
15	5010	Employee Benefits	\$2,547	\$1,861	\$1,155	\$4,416	\$2,868	\$4,765	\$2,833
16	5016	Prof Memberships	\$0	\$0	\$0	\$0	\$0	0	0
17	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
18	5150	Messenger Service	\$31	\$0	\$0	\$0	\$0	\$0	\$0
19	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
20	5210	Transportation	\$4,313	\$3,804	\$228	\$3,299	\$2,494	\$4,000	\$3,500
21	5212	Lodging & Meals	\$1,316	\$271	\$1,247	\$522	\$714	\$2,600	\$1,500
22	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
23	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
24	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
25	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
27	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	0	0
28	5350	Program Allocation	\$3,845	\$3,669	\$3,683	\$3,816	\$2,823	\$4,500	\$4,000
29	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
33	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5521	Space Rent	\$0	\$0	\$0	\$0	\$0	0	0
35	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5530	Depr/Furn & Equipment	\$40	\$17	\$16	\$49	\$63	0	0
38	5543	Bad Debt Expense	\$0	\$0	\$0	\$0	0	0	0
39	5599	Misc. Expense	\$1,961	\$324	\$236	\$605	\$337	\$743	\$452
40	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$10	\$0
42	5909	IUT-Dist. Center	\$106	\$60	\$76	\$115	\$27	\$125	\$125
43	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
45	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
46									
47	TOTAL DIRECT EXPENSES		\$23,078	\$16,278	\$10,417	\$27,541	\$18,636	\$31,943	\$20,997
48									
49	NET		(\$23,078)	(\$16,278)	(\$10,417)	(\$27,541)	(\$18,636)	(\$31,943)	(\$20,997)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3207		
4		Project Name:	Chapters		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4400	Donations/Honoraria	Donations		
9			Total Revenues		\$0
10	5000	Salaries & Wages	Salaries : % of ACRL total salaries listed in salary matrix; Note time for Chapters Topics is now included in this project rather than a separate project.		\$8,587
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		2,833
12	5150	Messenger Service	Messenger Service		-
13	5210	Transportation	Travel for ACRL officer speakers \$400 per event; ten programs maximum		3,500
14	5212	Lodging & Meals	Lodging & meals for ACRL officer speakers. 10 trips max @ 1 night ea @ \$160 per night = \$1600 10 trips max @ \$50 per diem for 2 days ea = \$1000		1,500
15	5302	Meal Functions			-
16	5350	Program Allocation	Chapters program allocation is \$1.00 per ACRL member residing in the state or region, but this expense is budgeted based on previous year's actual expenses.		4,000
17	5402	Printing-O/S	Printing outside		-
18	5500	Supplies/Operating	Supplies (Chapters Council)		-
19	5522	Telephone & Fax/O/S	Reimbursed phone/fax (Chapters Council)		-
20	5523	Postage & E-Mail/O/S	Postage		-
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		452
22	5902	IUT-ITTS			-
23	5905	IUT-Telephone	IUT-Telephone		-
24	5909	IUT-Dist. Center	IUT-Distribution		125
25	5910	IUT-Repro.	IUT-Reprographics (based on FY2018 actual)		
26			Total Expenses		\$20,997
27			Net		(\$20,997)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: 3250 Committees								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4000	Dues/Personal	\$303	\$7	0	\$0	\$0	0	0
8	4400	Donations/Honoraria	\$0	\$0	\$1,000	\$0	\$0	0	0
9	4420	Interest/Dividends	\$0	\$0	0	\$0	\$0	0	0
10									
11	TOTAL		\$303	\$7	\$1,000	\$0	\$0	\$0	\$0
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$84,989	\$87,523	\$71,085	\$109,859	\$97,264	\$112,589	\$89,718
15	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
16	5010	Employee Benefits	\$24,264	\$25,971	\$21,722	\$32,956	\$29,963	\$35,297	\$29,600
17	5016	Prof Memberships	\$0	\$0	\$0	\$0	\$0	0	0
18	5031	Staff Development	\$0	\$0	\$0	\$0	\$0	0	0
19	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
20	5122	Bank Service Fees	\$1	\$0	\$29	\$0	\$0	0	0
21	5150	Messenger Service	\$0	\$53	\$57	\$0	\$0	\$55	\$55
22	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
23	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
24	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
26	5302	Meal Functions	\$2,280	\$3,179	\$4,722	\$4,206	\$2,469	\$4,464	\$2,600
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
29	5309	Audio/Visual Equip Rental & Labo	\$0	\$0	\$0	\$0	\$0	0	0
30	5350	Program Allocation	\$538	\$2,238	\$1,455	\$0	\$0	\$600	\$600
31	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	0	0
33	5402	Printing-O/S	\$0	\$227	\$151	\$162	\$155	\$233	\$233
34	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
35	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
36	5430	Web Operating Expenses	\$0	\$1,149	\$1,149	\$1,682	\$0	\$0	\$0
37	5500	Supplies/Operating	\$20	\$0	\$310	\$0	\$0	\$100	\$100
38	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	0	0
39	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
40	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5530	Depr/Furn & Equipment	\$389	\$243	\$307	\$368	\$663	\$0	\$0
42	5599	Misc. Expense	\$18,822	\$4,522	\$4,442	\$4,519	\$3,525	\$5,504	\$4,726
43	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5909	IUT-Dist. Center	\$10	\$2	\$4	\$0	\$0	\$10	\$10
46	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$91	\$10	\$10
47	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
48	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
49									
50	TOTAL DIRECT EXPENSES		\$131,313	\$125,106	\$105,432	\$153,752	\$134,130	\$158,862	\$127,652
51									
52	NET		(\$131,010)	(\$125,100)	(\$104,432)	(\$153,752)	(\$134,130)	(\$158,862)	(\$127,652)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3250		
4		Project Name:	Committees and Interest Groups		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8					
9					
10			Total Revenues		-
11	5000	Salaries & Wages	Salaries % of ACRL total salaries listed in salary matrix		89,718
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		29,600
13	5150	Messenger Service	Messenger Service - share of Briefing Book shipping		55
14	5302	Meal Functions	Member Leader Meal Functions (split 3200, 3201, 3250, 3275): MW (1/4 of \$40 * 100 people = \$1,000) and AC (1/4 of \$40 * 160 people = \$1,600) Leadership Council catering = \$2,600.		2,600
15	5304	Speaker/Guest Expenses			-
16	5350	Program Allocation	Division-level committees are entitled to up to \$150 each, but this line is budgeted based on historical actual requests.		600
17	5402	Printing-O/S	Outside printing - (share of \$700 ACRL Briefing Book)		233
18	5430	Web Operating Expenses	Zoom license fees moved to 0000.		-
19	5500	Supplies/Operating	Leadership Council tent cards (split between 3200, 3201, 3250, 3275)		100
20	5523	Postage & E-Mail/O/S	Postage/Outside		-
21	5530	Depr/Furn & Equipment			-
22	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,726
23	5902	IUT-ITTS	IUT-Data Processing		-
24	5905	IUT-Telephone	IUT-Phone		-
25	5909	IUT-Dist. Center	IUT- Distribution		10
26	5910	IUT-Repro.	IUT-Reprographics		10
27			Total Expenses		127,652
28			Net		(127,652)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL PROJECT: 3275 SECTIONS								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4000	Dues/Personal	\$7,946	\$96	\$0	\$0	\$0	\$0	\$0
9	4001	Dues/Organizational	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4002	Dues-Special	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4003	Dues Life Members-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	4100	Sales/Books	\$0	\$0	\$0	\$0	\$0	0	0
13	4200	Registration Fees	\$0	\$0	\$0	\$3,550	\$0	0	0
14	4400	Donations/Honoraria	\$1,000	\$0	\$2,500	\$0	\$0	\$0	\$0
15	4429	Overhd-exempt Rev./D	\$0	\$0	\$0	\$0	\$0	0	0
16	4430	Royalties-Non-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
17									
18	TOTAL		\$8,946	\$96	\$2,500	\$3,550	\$0	\$0	\$0
19									
20	EXPENSE								
21	5000	Salaries & Wages	\$41,609	\$67,772	\$47,612	\$69,323	\$66,426	\$71,614	\$61,273
22	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
23	5010	Employee Benefits	\$11,879	\$20,110	\$14,549	\$20,796	\$20,463	\$22,451	\$20,215
24	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
25	5122	Bank Service Fees	\$45	\$73	\$71	\$0	(\$1)	\$350	\$350
26	5150	Messenger Service	\$59	\$0	\$0	\$21	\$0	0	0
27	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
28	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
29	5212	Lodging & Meals	\$0	\$0	\$0	\$200	\$0	0	0
30	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
31	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
32	5301	Conference Equipmen	\$1,518	\$0	\$0	\$0	\$0	0	0
33	5302	Meal Functions	\$3,628	\$3,179	\$4,722	\$4,206	\$2,469	\$4,464	\$2,600
34	5303	Exhibits	\$0	\$0	\$0	\$0		0	0
35	5304	Speaker/Guest Expens	\$0	\$0	\$0	\$0	\$0	0	0
36	5305	Speaker/Guest Honora	\$0	\$0	\$0	\$0	\$0	0	0
37	5306	Awards	\$0	\$0	\$0	\$0	\$0	0	0
38	5307	Security Services	\$0	\$0	\$0	\$0	\$0	0	0
39	5350	Program Allocation	\$20,025	\$27,075	\$22,966	\$28,377	\$25,069	\$27,943	\$27,943
40	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
41	5401	Typesetting/Comptn-O	\$0	\$0	\$0	\$0	\$0	0	0
42	5402	Printing-O/S	\$0	\$0	\$0	\$236	\$0	\$0	\$0
43	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	0	0
44	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
45	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
46	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
47	5415	Pre-Press/Photo Servi	\$0	\$0	\$0	\$0	\$0	0	0
48	5430	Web Operating Expen	\$0	\$1,149	\$1,149	\$1,681	\$0	\$0	\$0
49	5431	Webminars/Webcasts	\$0	\$0	\$0	\$0	\$0	0	0
50	5500	Supplies/Operating	\$0	\$0	\$55	\$0	\$0	0	0
51	5501	Equipment/Software-M	\$0	\$0	\$0	\$0	\$0	0	0
52	5502	Ref Matis/Periodicals	\$0	\$0	\$0	\$0	\$0	0	0
53	5520	Equipment Rental/Lea	\$0	\$0	\$0	\$0	\$0	0	0
54	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
55	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
56	5530	Depr/Furn & Equipmen	\$190	\$188	\$206	\$232	\$453	0	0
57	5599	Misc. Expense	\$9,215	\$3,502	\$2,975	\$2,851	\$2,407	\$3,501	\$3,228
58	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	5909	IUT-Dist. Center	\$14	\$3	\$4	\$4	\$6	\$15	\$15
61	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
64	5911	IUT-General Overhead	\$0	\$0	\$0	\$937	\$0	0	0
65									
66	TOTAL DIRECT EXPENSES		\$88,182	\$123,051	\$94,308	\$128,865	\$117,292	\$130,338	\$115,624
67									
68	NET		(\$79,236)	(\$122,955)	(\$91,808)	(\$125,315)	(\$117,292)	(\$130,338)	(\$115,624)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3275		
4		Project Name:	Sections		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4000	Dues/Personal	Dues - Personal: ALA no longer programming membership to accept "add-ons" for dues so no revenue here.		-
9	4001	Dues/Organizational			-
10	4002	Dues-Special			-
11	4003	Dues Life Members-Current			-
12	4400	Donations/Honoraria			-
13			Total Revenues		-
14	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries per time study.		61,273
15	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		20,215
16	5122	Bank Service Fees	Bank service fee.		350
17	5302	Meal Functions	Member Leader Meal Functions (split 3200, 3201, 3250, 3275): MW (1/4 of \$40 * 100 people = \$1,000) and AC (1/4 of \$40 * 160 people = \$1,600) Leadership Council catering = \$2,600.		2,600
18	5350	Program Allocation	Basic support for sections and interest groups:		27,943
19			ANSS	1,145	
20			Arts	1,332	
21			CJCLS	1,716	
22			CLS	2,721	
23			DOLS	1,803	
24			DSS	2,103	
25			EBSS	1,370	
26			ESS	1,158	
27			IS	3,621	
28			LES	1,171	
29			PPIRS	1,095	
30			RBMS	1,962	
31			STS	1,679	
32			ULS	3,780	
33			WGSS	1,287	
34			Interest Groups are entitled to up to \$150. Budget based on historical actual.	1,500	
35		Total:		29,443	
36			General Program allocation from ALA (\$1,500)	-1,500	
37	5402	Printing-O/S			-
38	5430	Web Operating Expenses	Zoom license fees moved to 0000.		-
39	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		3,228
40	5902	IUT-ITTS	IUT-Data		-
41	5905	IUT-Telephone	IUT-Phone		-
42	5909	IUT-Dist. Center	IUT-Distribution		15
43	5910	IUT-Repro.	IUT-Reprographics		-
44	5942	IUT-Advertising	IUT-Advertising		-
45			Total Expenses		115,624
46			Net		(115,624)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT: 3300 C&RL								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4103	Sales/On-line	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	4109	Sales/Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	4110	Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4140	Advertising/Gross	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	4142	Advertising/Classified	\$0	\$0	\$0	\$0	\$0	0	0
13	4143	Advertising/Online	\$12,319	\$20,220	\$13,365	\$0	\$0	\$0	\$0
14	4610	Comm/Online Advertising	(\$279)	(\$598)	\$0	(\$34)	(\$299)	(\$300)	(\$300)
15	4611	Comm/Sales Rep	(\$368)	(\$183)	(\$596)	(\$225)	\$19	\$0	\$0
16	4612	Comm/Adv. Agency	\$0	(\$6,600)	\$0	\$0	\$0	\$0	\$0
17	4421	Royalties-Exempt	\$7,388	\$4,693	\$8,374	\$7,517	\$7,035	\$6,500	\$6,000
18	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$7,500	\$9,300	\$10,000	\$10,000
19	4430	Royalties-Non-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
20									
21	TOTAL		\$19,060	\$17,532	\$21,142	\$14,758	\$16,054	\$16,200	\$15,700
22	EXPENSE								
23	5000	Salaries & Wages	\$13,280	\$14,790	\$14,922	\$19,141	\$16,684	\$19,766	\$15,389
24	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
25	5010	Employee Benefits	\$3,791	\$4,389	\$4,559	\$5,742	\$5,219	\$6,197	\$5,077
26	5016	Prof Memberships	\$45	\$0	\$0	\$0	\$0		
27	5110	Professional Services	\$10,650	\$11,700	\$10,200	\$9,554	\$9,288	\$12,500	\$12,500
28	5122	Bank Service Fees	\$81	(\$11)	\$0	\$14	\$361	\$50	\$350
29	5150	Messenger Service	\$119	\$116	\$116	\$0	\$0	\$100	\$100
30	5210	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
32	5400	Editl/Proofreading-O/S	\$4,470	\$3,825	\$4,750	\$5,350	\$5,250	\$5,250	\$5,250
33	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5403	Binding-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
38	5412	Advertising/Direct	\$0	\$525	\$0	\$0	\$0	\$0	\$0
39	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
41	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5420	Copyright Fees	\$330	\$0	\$0	\$0	\$0	\$0	\$0
43	5430	Web Operating Expenses	\$15,008	\$16,547	\$18,850	\$6,996	\$4,662	\$5,965	\$5,965
44	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5500	Supplies/Operating	\$0	\$45	\$0	\$0	\$0	0	0
46	5501	Equipment/Software-Minor	\$4,200	\$4,620	\$4,830	\$0	\$0	\$0	\$0
47	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
48	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	5530	Depr/Furn & Equipment	\$61	\$41	\$65	\$64	\$114	\$0	\$0
50	5543	Bad Debt Expense	\$0	\$2	\$0	\$0	\$0	\$0	\$0
51	5599	Misc. Expense	\$2,941	\$784	\$932	\$787	\$605	\$966	\$811
52	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	5903	IUT-Subscription Processing	\$641	\$0	\$0	\$0	\$0	\$0	\$0
54	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	5909	IUT-Dist. Center	\$19	\$0	\$0	\$32	\$0	\$25	\$25
56	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	0	0
59	5942	IUT-Advertising	\$7,294	\$8,429	\$6,373	\$5,672	\$6,081	\$6,181	\$6,181
60	5600	Taxes/Income	\$0	\$0	\$0	\$0	\$0	\$300	\$300
61									
62	TOT EXP.		\$62,930	\$65,802	\$65,598	\$53,352	\$48,263	\$57,300	\$51,948
63									
64	NET		(\$43,870)	(\$48,271)	(\$44,455)	(\$38,594)	(\$32,209)	(\$41,100)	(\$36,248)

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

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3300		
4		Project Name:	College & Research Libraries		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
20	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries listed in salary matrix.		15,389.00
21	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		5,077.00
22	5110	Professional Services	Professional Services - current distribution Editor 2500 Social Media Editor 1875 Book Review Editor 1875 Editorial Assistant 1 1500 Editorial Assistant 2 1500		12,500.00
23	5122	Bank Service Fees	Bank service fee, based on FY19 actual		350.00
24	5150	Messenger Service	Messenger service		100.00
25	5210	Transportation	Travel Out-of-town, expenses for editor to attend relevant conferences (\$1,000 travel allowance transferred to professional services at request of editor)		0.00
26	5305	Speaker/Guest Honorarium	Honorarium, stipend for editor (\$1,500 Honorarium transferred to professional services at request of editor)		0.00
27	5400	Editl/Proofreading-O/S	Editorial/Proofread; 30 hr/issue x\$25/hr.x 7 issues		5,250.00
28	5401	Typesetting/Compt n-O/S	Typesetting		0.00
29	5402	Printing-O/S	Outside printing. No printing after Nov. 2013.		0.00
30	5403	Binding-O/S	NA		0.00
31	5410	Mail Service-O/S	Mail service--outside. Includes handling. No mailing after Nov. 2013.		0.00
32	5412	Advertising/Direct	Advertising-Direct		0.00
33	5413	Mail List Rental	Mail list rental		0.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3300		
4		Project Name:	College & Research Libraries		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
34	5415	Pre-Press/Photo Services	Prepress/Photographic		0.00
35	5420	Copyright Fees	Copyright (based on last 3 years actual)		0.00
36	5430	Web Operating Expenses	C&RL costs for online journal hosting (estimated 105 total articles over 7 issues at \$42 per article, \$1,555 annual altmetric fee)		5,965.00
37	5433	Order Processing/Fulfillm ent			0.00
38	5501	Equipment/Softwar e-Minor	"Editorial Assistant" (peer-review software) - moved from previus system to OJS in June 2017, no additional cost for using OJS system		0.00
39	5523	Postage & E- Mail/O/S	Postage for mailing 2 issues (2 @ 6,500) (increase of 5%). No postage after Nov. 2013.		0.00
40	5530	Depr/Furn & Equipment			0.00
41	5543	Bad Debt Expense	Bad debt, @ 1% sales (4103+4109+4140)		0.00
42	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		811.00
43	5902	IUT-ITTS	Data processing: labels, (50 x 2)		0.00
44	5903	IUT-Subscription Processing	IUT/Customer service: Ceased print in FY14, no subscribers		0.00
45	5905	IUT-Telephone	IUT-Telephone		0.00
46	5909	IUT-Dist. Center	IUT-Distribution		25.00
47	5910	IUT-Repro.	IUT-Reprographics		0.00
48	5942	IUT-Advertising	IUT-Choice - C&RL share (30%) of the amount paid to Choice (\$20,604) to manage the sale of ad space per Choice estimate.		6,181.00
49	5911	IUT-General Overhead	IUT-Overhead: 50 % ALA rate on (4103+4601+4109+4110)		0.00
50	5600	Taxes/Income	Unrelated Business Income Tax (UBIT), 3% of gross advertising revenue (4429)		300.00
51			Total Expenses		51,948.00
52			Net		(36,248.00)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	PROJECT: 3302 C&RL News								
3		6/10/20 10:55 AM							
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4104	Sales/Rental-Mail Lists	\$0	\$0	\$0	\$0	\$0	0	0
9	4109	Sales/Miscellaneous	\$285	\$76	\$54	\$0	\$0	\$50	\$25
10	4110	Subscriptions	\$21,835	\$19,763	\$16,216	\$16,094	\$13,992	\$14,817	\$13,517
11	4140	Advertising/Gross	\$119,037	\$113,550	\$112,795	\$0	\$0	\$0	\$0
12	4142	Advertising/Classified	\$365,950	\$358,092	\$433,651	\$415,063	\$408,078	\$414,000	\$245,000
13	4143	Advertising/Online	\$102,060	\$122,525	\$95,938	\$64,156	\$88,200	\$62,000	\$75,000
14	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$78,760	110,930	\$75,000	\$70,000
15	4610	Comm/Online Advertising	(\$1,535)	(\$2,970)	(\$3,234)	(\$1,371)	(\$3,823)	(\$2,160)	(\$2,160)
16	4611	Comm/Sales Rep	(\$11,458)	(\$5,694)	(\$8,326)	(\$4,310)	(\$4,912)	(\$1,950)	(\$1,950)
17	4612	Comm/Adv. Agency	(\$12,280)	(\$41,190)	\$0	\$0	0	\$0	\$0
18	4421	Royalties-Exempt	\$1,878	\$2,414	\$1,459	\$1,572	1,493	\$2,900	\$1,500
19	4602	Sales/Book Discounts	\$0	(\$43,490)	\$0	\$0	\$0	\$0	\$0
20									
21	TOTAL		\$585,772	\$523,076	\$648,554	\$569,964	\$613,958	\$564,657	\$400,932
22									
23	EXPENSES								
24	5000	Salaries & Wages	\$132,796	\$145,838	\$134,600	\$180,643	\$162,848	\$186,819	\$150,214
25	5001	Temp Employees-In-House	\$0	\$0	\$0	\$0	\$0	0	0
26	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
27	5009	Accrued Vacation	\$0	\$0	\$0	\$0	\$0	0	0
28	5010	Employee Benefits	\$37,913	\$43,276	\$41,130	\$54,189	\$52,682	\$58,568	\$49,559
29	5100	Temp Employee/Outside	\$0	\$0	\$0	\$0	\$0	0	0
30	5110	Professional Services	\$200	\$9,500	\$27,000	\$18,000	\$18,000	\$18,000	\$18,000
31	5122	Bank Service Fees	\$11,624	\$4,267	\$2,873	\$3,694	\$1,271	\$3,987	\$4,227
32	5150	Messenger Service	\$3,118	\$2,785	\$3,309	\$4,406	\$3,898	\$4,500	\$4,000
33	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
34	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
35	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
36	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5402	Printing-O/S	\$78,744	\$62,696	\$77,431	\$97,896	\$101,919	\$105,732	\$110,000
39	5403	Binding-O/S	\$0	\$124	\$20	\$0	\$0	\$25	\$25
40	5404	Design Service-O/S	\$1,650	\$1,650	\$1,800	\$1,500	\$1,800	\$1,650	\$1,650
41	5410	Mail Service-O/S	\$13,853	\$11,960	\$11,861	\$12,184	\$12,318	\$12,425	\$12,645
42	5412	Advertising/Direct	\$399	\$1,338	\$709	\$2,888	\$314	\$3,500	\$600
43	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5415	Pre-Press/Photo Services	\$1,787	\$1,695	\$2,557	\$2,640	\$3,541	\$2,640	\$3,520
46	5416	Adv Production Cost	\$0	\$0	\$0	\$0	\$0	0	0
47	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5430	Web Operating Expenses	\$28,435	\$28,485	\$56,368	\$19,206	\$35,878	\$12,714	\$14,100
49	5433	Order Processing/Fulfillment			\$1,558	\$1,390	\$1,075	\$1,500	\$1,500
50	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	5501	Equipment/Software-Minor	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
52	5502	Ref Mats/Periodicals	\$0	\$0	\$0	\$0	\$50	\$100	\$0
53	5522	Telephone & Fax/O/S	\$0	\$0	\$48	\$40	\$39	\$80	\$40
54	5523	Postage & E-Mail/O/S	\$47,190	\$50,671	\$45,992	\$47,984	\$49,039	\$50,050	\$50,996
55	5530	Depr/Furn & Equipment	\$4,127	\$404	\$582	\$605	\$1,110	\$536	\$536
56	5543	Bad Debt Expense	\$0	\$5,796	\$5,524	\$4,951	\$5,060	\$4,908	\$3,335
57	5550	Promotion	\$0	\$0	\$0	\$0	0	0	0
58	5560	Organization Support/Contrib.	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
59	5599	Misc. Expense	\$29,410	\$7,536	\$8,410	\$7,430	\$5,902	\$9,132	\$7,913
60	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	5903	IUT-Subscription Processing	\$10,985	\$13,043	\$2,660	\$0	\$0	\$0	\$0
62	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	5906	IUT-Order Billing	\$0	\$0	\$0	\$0	\$0	0	0
64	5909	IUT-Dist. Center	\$587	\$184	\$14	\$6	\$18	\$20	\$20
65	5910	IUT-Repro.	\$0	\$0	\$18	\$18	\$71	\$20	\$50
66	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	0	0
67	5942	IUT-Advertising	\$14,588	\$16,858	\$12,747	\$11,345	\$12,161	\$12,362	\$12,362
68	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
69	5911	IUT-General Overhead	\$2,809	\$2,569	\$2,148	\$2,124	\$67,611	\$65,040	\$44,194
70	5600	Taxes/Income	\$12,216	\$0	(\$24,319)	\$0	\$0	\$14,280	\$9,600
71									
72	TOTAL EXPENSES		\$446,431	\$424,675	\$429,039	\$487,139	\$550,606	\$583,588	\$513,086
73									
74	NET		\$139,341	\$98,401	\$219,515	\$82,825	\$63,352	(\$18,931)	(\$112,154)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
8	4601	Returns/Credits	Returns/Credits-based on FY13 actual		\$0.00
9	4109	Sales/Miscellaneous	Sales of back issues (based on avg of fiscal 17, 18, 19)		\$25.00
10	4110	Subscriptions	Subscriptions (based on 20% decline from FY19 actual; assume 2% annual increase in rates going forward)		\$13,517.00
11			One-third deferred from FY 2020: \$4,883		
12			Jan. – Dec. 2021 year:		
13			US: 194 @ \$60 = 11,640		
14			Canada & PUASP: 4 @ \$65 = 260		
15			Other foreign: 15 @ \$70 = 1,050		
16			Total 2021 revenue = \$12,950 Two-thirds recognized in 2021: \$8,638 (One-third deferred to 2022): \$4,312		
17	4140	Advertising/Gross	As print ads in a journal given as a perquisite of membership and are overhead exempt we are moving them to the overhead exempt line 4429.		
18	4142	Advertising/Classified	Classified ad revenue - share of JobLIST ad sales (based on FY20 trends and post-COVID projections)		\$245,000.00
19	4143	Advertising/Online	Online advertising revenue based on Choice estimate of sponsorships of ACRL Update e-newsletter, Keeping Up With newsletter, ACRL Delivers eblasts		\$75,000.00
20	4610	Comm/Online Advertising	Advertising representatives' commissions based on 3% of net online advertising revenue (website ads, etoc and newsletter sponsorships, eblasts=\$72,000)		(\$2,160.00)
21	4611	Comm/Sales Rep	Advertising representatives' commissions based on 3% of print advertising revenue (\$65,000)		(\$1,950.00)
22	4612	Comm/Adv. Agency	Eliminated agency discounts as revenues are reflected inclusive of any discount		\$0.00
23	4421	Royalties-Exempt	Royalties – aggregators (based on average of FY17, 18, 19.)		\$1,500.00
24	4429	Overhd-exempt Rev./Division	Includes print ad sales and online advertising revenue in C&RL News based on Choice estimate; 1 etoc per issue. Since C&RL News is provided as a perquisite to members ads in this publication are exempt from overhead per the operating agreement. Reduced by 25,000 from initial budget due to C-19 conversns.		\$70,000.00
25			Total Revenues		\$400,932.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
26	5000	Salaries & Wages	Salaries calculated at % of total ACRL salaries listed in salary matrix		\$150,214.00
27	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$49,559.00
28	5110	Professional Services	Professional Service, outsourcing platform for ALA JobLIST, the online career center, shared with <i>American Libraries</i>		\$18,000.00
29	5122	Bank Service Fees	Payment processing fees - approx 3.0% of product ad revenues		\$4,227.00
30	5150	Messenger Service	FedExp, UPS, Messenger Service (based on FY2019 actual)		\$4,000.00
31	5400	Editl/Proofreading-O/S	Proofreading as needed (based on historical trends)		\$0.00
32	5401	Typesetting/Comptn-O/S	No longer a charge item.		\$0.00
33	5402	Printing-O/S	Printing issues of C&RL News (\$10,000/issue x 11, based on FY19 actual + 8% increase based on estimate from Walsworth, assuming page counts at FY19 level)		\$110,000.00
34	5403	Binding-O/S	Binding		\$25.00
35	5404	Design Service-O/S	Design work for cover (\$150/issue)		\$1,650.00
36	5410	Mail Service-O/S	Mail handling of 11 issues @ \$1,100 (based on FY19 actual), plus \$325 for promotional mailings. Postage in line 5523.		\$12,645.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
37	5412	Advertising/Direct	Promo Costs – \$500 Direct, e.g. brochure, flyers, space ads for subscriptions; \$100, marketing online career center		\$600.00
38	5413	Mail List Rental	Mail List Rental - No longer used.		\$0.00
39	5414	Supplies/Production	Supplies/Production		\$0.00
40	5415	Pre-Press/Photo Services	Pre-Press Services including electronic alterations by printer and additional proofs (\$320/issue; based on FY19 actual)		\$3,520.00
41	5420	Copyright Fees	Copyright fee (based on historical)		\$0.00
42	5430	Web Operating Expenses	C&RL News costs for online journal hosting (estimated 20 articles per issue at \$42/article=\$840/ issue) plus \$1,750 for web subscription support, \$3,110 annual altmetric fee.		\$14,100.00
43	5433	Order Processing/Fulfillment	Charges from ESP (based on FY19 actual and historical)		\$1,500.00
44	5500	Supplies/Operating	Supplies, based on FY19 actual and historical		\$0.00
45	5501	Equipment/Software-Minor	Haven't used since prior to FY15		\$0.00
46	5502	Ref Matls/Periodicals	Magazine subscriptions, editorial-related books for editor and assistant editors. Zeroed out for FY21 due to c-19.		\$0.00
47	5522	Telephone & Fax/O/S	Part of subs processing costs, based on FY19 actual and historical.		\$40.00
48	5523	Postage & E-Mail/O/S	Postage-distributing of 11 issues of C&RL News based on FY19 actual and increasing by 4% to account for potential postal increase (4,458/issue + 4% = 4,636/issue)		\$50,996.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3302		
4		Project Name:	C&RL News		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
49	5530	Depr/Furn & Equipment	Depreciation		\$536.00
50	5543	Bad Debt Expense	Bad debt @1% gross revenue on subscriptions, misc. sales, and product ads		\$3,335.00
51	5560	Organization Support/Contrib.	IUT - JobLIST-related support to HRDR for furniture in the placement center; starting in FY13 agreed at \$14,000 or 7.5% of gross JobLIST online ad revenues, whichever is less		\$14,000.00
52	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$7,913.00
53	5902	IUT-ITTS	This item moved to project 3200 in FY12 per MJP.		\$0.00
54	5903	IUT-Subscription Processing	IUT-Customer Service and processing of ad billing; Subscription processing is now direct billed and shows as part of totals in 5410, 5433, 5522, and		\$0.00
55	5905	IUT-Telephone	IUT-Telephone – Based on historical		\$0.00
56	5909	IUT-Dist. Center	IUT-Distribution – Based on FY19 actual		\$20.00
57	5910	IUT-Repro.	IUT-Reprographics – Based on FY19 actual + historical		\$50.00
58	5942	IUT-Advertising	IUT-Advertising - C&RL News share (60%) of the amount paid to CHOICE (\$20,604) to manage the sale of ad space per Choice estimate.		\$12,362.00
59	5911	IUT-General Overhead	IUT – Overhead on ad sales on online advertising outside of the member perquisite and subscriptions @ rate of 50% of ALA OH rate		\$44,194.00
60	5600	Taxes/Income	Unrelated Business Income Tax, est. @ 3% of gross advertising revenue lines 4140, 4142, 4143		\$9,600.00
61			Total Expenses		\$513,086.00
62			Net		(\$112,154.00)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2		6/10/2020							
3									
4	PROJECT: 3303 RBM		2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4100	Sales/Books	\$0	\$0	\$0	\$0	\$0	0	0
8	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	(\$5)	(\$3)
9	4104	Sales/Rental-Mail Lists	\$0	\$0	\$0	\$0	\$0	0	0
10	4109	Sales/Miscellaneous	\$408	\$195	\$402	\$52	\$0	\$100	\$50
11	4110	Subscriptions	\$20,130	\$20,576	\$17,914	\$11,727	\$17,725	\$13,898	\$15,190
12	4140	Advertising/Gross	\$11,050	\$11,690	\$8,440	\$7,970	\$9,930	\$8,500	\$8,500
13	4142	Advertising/Classified	\$0	\$0	\$0	\$0	\$0	0	0
14	4143	Advertising/Online	\$4,680	\$7,550	\$5,430	\$2,350	\$2,260	\$3,000	\$2,500
15	4610	Comm/Online Advertising	(\$108)	(\$120)	\$0	(\$39)	(\$68)	(\$90)	(\$75)
16	4611	Comm/Sales Rep	(\$686)	(\$604)	(\$256)	(\$277)	(\$298)	(\$255)	(\$255)
17	4612	Comm/Adv. Agency	\$0	(\$3,340)	\$0	\$0	\$0	\$0	\$0
18	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
19	4421	Royalties-Exempt	\$4,449	\$2,859	\$2,731	\$1,088	\$321	\$2,225	\$1,000
20	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$0	\$0	0	0
21	4602	Sales/Book Discounts	\$0	(\$975)	\$0	\$0	\$0	\$0	\$0
22									
23	TOTAL		\$39,923	\$37,831	\$34,661	\$22,871	\$29,870	\$27,373	\$26,907
24									
25	EXPENSES								
26	5000	Salaries & Wages	\$4,427	\$6,084	\$3,916	\$4,409	\$2,552	\$4,551	\$2,354
27	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
28	5010	Employee Benefits	\$1,264	\$1,805	\$1,197	\$1,323	\$892	\$1,427	\$777
29	5110	Professional Services	\$800	\$800	\$800	\$800	\$800	\$800	\$800
30	5122	Bank Service Fees	\$36	\$81	\$370	\$219	\$363	0	0
31	5150	Messenger Service	\$41	\$42	\$37	\$48	\$52	\$50	\$50
32	5400	Editl/Proofreading-O/S	\$375	\$750	\$750	\$750	\$675	\$800	\$800
33	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0		\$0	\$0
34	5402	Printing-O/S	\$3,327	\$4,388	\$3,595	\$3,195	\$3,018	\$3,452	\$3,250
35	5403	Binding-O/S	\$0	\$0	\$39	\$21	\$0	0	0
36	5404	Design Service-O/S	\$0	\$300	\$0	\$0		\$0	\$0
37	5410	Mail Service-O/S	\$642	\$583	\$788	\$665	\$654	\$890	\$890
38	5412	Advertising/Direct	\$0	\$175	\$0	\$0		\$0	\$0
39	5413	Mail List Rental	\$0	\$0	\$0	\$0		\$0	\$0
40	5415	Pre-Press/Photo Services	\$338	\$302	\$381	\$371	\$260	\$350	\$350
41	5420	Copyright Fees	\$0	\$0	\$0	\$0		\$0	\$0
42	5430	Web Operating Expenses	\$3,950	\$5,364	\$8,475	\$2,201	\$2,182	\$1,422	\$1,873
43	5433	Order Processing/Fulfillment	\$0	\$0	\$2,017	\$785	\$696	\$1,000	\$1,000
44	5501	Equipment/Software-Minor	\$270	\$0	\$0	\$0	\$0	\$0	\$0
45	5522	Telephone & Fax/O/S	\$0	\$0	\$6	\$28	\$10	\$35	\$35
46	5523	Postage & E-Mail/O/S	\$1,266	\$1,286	\$1,510	\$1,369	\$1,270	\$1,424	\$1,320
47	5530	Depr/Furn & Equipment	\$20	\$17	\$17	\$15	\$17	0	0
48	5540	Royalty Expense	\$0	\$0	\$0	\$0		0	0
49	5543	Bad Debt Expense	\$0	\$91	\$102	\$102	\$103	\$86	\$86
50	5599	Misc. Expense	\$980	\$314	\$245	\$181	\$93	\$222	\$124
51	5600	Taxes/Income	\$215	\$0	(\$215)	\$0	\$0	\$345	\$330
52	5903	IUT-Subscription Processing	\$7,261	\$8,695	\$2,014	\$0	\$0	\$0	\$0
53	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	5909	IUT-Dist. Center	\$25	\$15	\$0	\$8	\$0	\$25	\$25
55	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	5911	IUT-General Overhead	\$5,070	\$2,690	\$4,575	\$3,019	\$3,958	\$3,627	\$3,565
57	5941	IUT-CHOICE	\$0	\$0	\$0	\$0	\$0	0	0
58	5942	IUT-Advertising	\$2,431	\$2,810	\$2,124	\$1,891	\$2,027	\$2,060	\$2,060
59									
60	EXPENSES		\$32,738	\$36,592	\$32,744	\$21,400	\$19,622	\$22,566	\$19,689
61									
62	NET		\$7,185	\$1,239	\$1,917	\$1,471	\$10,249	\$4,807	\$7,218

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

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3303		
4		Project Name:	Rare Books and Manuscripts		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
29	5000	Salaries & Wages	Salaries: % of ACRL total salaries listed in salary matrix		\$2,354
30	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$777
31	5110	Professional Services	Editor Stipend		\$800
32	5150	Messenger Service	Based on FY19 and historical.		\$50
33	5400	Editl/Proofreading-O/S	Editorial/Proofreading (\$400 per issue) 10 hrs x \$40		\$800
34	5401	Typesetting/Comptn-O/S			\$0
35	5402	Printing-O/S	Printing issues of RBM (\$1,500/issue x 2, based on FY19 actual + 8% increase based on estimate from Walsworth, assuming page counts at FY19 level)		\$3,250
36	5404	Design Service-O/S			\$0
37	5410	Mail Service-O/S	Mail handling of 2 issues of magazine (\$50 ea.) + list preparation @ 275 ea. And \$240 for subscription handling.		\$890
38	5412	Advertising/Direct	Advertising-Direct, Promotional flyers mailed to purchased mailing lists of potential subscribers		\$0
39	5413	Mail List Rental	Mailing list rental		\$0
40	5415	Pre-Press/Photo Services	Pre-press/photographic work @ \$185/issue		\$350
41	5420	Copyright Fees	Copyright		\$0
42	5430	Web Operating Expenses	RBM costs for online journal hosting (estimated 14 total articles over 2 issues @ \$42/ article), \$750 for web hosting of subscription processing, and \$535 for altmetrics.		\$1,873
43	5433	Order Processing/Fulfillment	Subscription processing fees from outside supplier		\$1,000
44	5501	Equipment/Software-Minor	"Editorial Assistant" (peer-review software) \$30 per submitted article; avg 10 submitted articles per year -DISCONTINUED USE in FY15		\$0
45	5522	Telephone & Fax/O/S	Support for subscription processing		\$35
46	5523	Postage & E-Mail/O/S	Postage for mailing two issues (2 @ \$660). (First class) (Note: Second class rates not available for RBM because it is not mailed often enough to qualify.) (increase of 4% from FY19 actual)		\$1,320

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3303		
4		Project Name:	Rare Books and Manuscripts		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
47	5543	Bad Debt Expense	Bad debt @ 1% of revenue on lines 4109 and 4140		\$86
48	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$124
49	5903	IUT-Subscription Processing	Subscription services fees, moved to lines 5433, 5522, 5430, and 5410		\$0
50	5905	IUT-Telephone	IUT-Telephone		\$0
51	5909	IUT-Dist. Center	IUT-Distribution (includes some back issues)		\$25
52	5910	IUT-Repro.	IUT-Reprographics		\$0
53	5942	IUT-Advertising	IUT Advertising: RBM share (10%) of the amount paid to CHOICE (\$20,604) to manage the sale of ad space per Choice estimate.		\$2,060
54	5911	IUT-General Overhead	IUT-Overhead: 50% of ALA OH rate x Total Revenues		\$3,565
55	5600	Taxes/Income	Unrelated business income: 3% of total advertising revenue, line 4140, 4142, 4143		\$330
56			Total Expenses		\$19,689
57			Net		\$7,218

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3340 Web-based Continuing Education								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	REVENUE								
8	4103	Sales/On-line	\$0	\$59,200	\$81,545	\$102,650	\$22,255	\$28,000	\$24,375
9	4105	Sales/Webinars, Webcasts.	\$119,000	\$108,950	\$41,121	\$19,720	\$81,890	\$63,920	\$52,900
10	4140	Advertising/Gross	\$36,670	\$0	\$0	\$0	\$0	\$0	\$0
11	4610	Comm/Online Advertising	\$0	\$0	\$0	\$0	\$0	0	0
12	4611	Comm/Sales Rep	(\$5,257)	(\$3,342)	(\$4,639)	(\$954)	(\$447)	(\$1,350)	(\$1,097)
13									
14	TOTAL		\$150,413	\$164,808	\$118,027	\$121,416	\$103,698	\$90,570	\$76,178
15									
16	EXPENSES								
17	5000	Salaries & Wages	\$13,280	\$20,500	\$12,053	\$27,143	\$15,636	\$28,646	\$16,234
18	5010	Employee Benefits	\$3,791	\$6,083	\$3,683	\$8,142	\$4,817	\$8,980	\$5,356
19	5110	Professional Services	\$1,722	\$10,268	\$3,185	\$4,430	\$5,894	\$9,312	\$8,500
20	5122	Bank Service Fees	\$2,092	\$3,099	\$1,233	\$2,926	1537.24	\$2,581	\$2,171
21	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
23	5305	Speaker/Guest Honorarium	\$0	\$0	\$300	\$7,519	\$2,274	0	0
24	5350	Program Allocation	\$0	\$0	\$0	\$0	\$101	0	0
25	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5412	Advertising/Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	5430	Web Operating Expenses	\$0	\$0	\$5,971	\$3,467	\$2,744	\$0	\$0
36	5431	Webminars/Webcasts/Web C	\$16,037	\$15,540	\$1,956	\$0	\$0	\$4,171	\$4,461
37	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	0	0
38	5530	Depr/Furn & Equipment	\$61	\$57	\$52	\$91	\$107	0	0
39	5540	Royalty Expense	\$8,867	\$7,905	\$3,218	\$1,581	\$0	\$6,392	\$5,290
40	5543	Bad Debt Expense	\$0	\$604	\$606	\$503	\$405	\$453	\$381
41	5600	Taxes/Income		\$0	\$0	\$0		\$0	\$0
42	5599	Misc. Expense	\$2,941	\$1,059	\$753	\$1,116	\$567	\$1,400	\$855
43	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5909	IUT-Dist. Center	\$0	\$0	\$7	\$10	\$0	\$0	\$0
45	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	0	0
46	5940	IUT-Registration Processing	\$2,477	\$3,944	\$2,207	\$2,998	\$1,809	\$4,004	\$5,082
47	5911	IUT-General Overhead	\$14,445	\$21,343	\$16,192	\$16,153	\$13,740	\$8,469	\$7,009
48									
49	TOTAL DIRECT EXPENSES		\$65,713	\$90,401	\$51,415	\$76,078	\$49,631	\$74,408	\$55,339
50									
51	NET		\$84,700	\$74,407	\$66,612	\$45,339	\$54,067	\$16,162	\$20,839

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

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3340		
4		Project Name:	Web-based Continuing Education		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
15	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in matrix		16,234
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		5,356
17	5110	Professional Services	Course development, 2 new Moodle courses x \$1,000 = \$2,000	2,000	8,500
18			LearningTimes annual fee @ \$3,000	3,000	
19			Learning Times per person, per hour fee (based on average of 90 minute per event x \$7/hour/person at 500 webcast attendees)	3,500	
20	5122	Bank Service Fees	Bank Charges		2,171
21	5150	Messenger Service	Messenger service		-
22	5400	Editl/Proofreading-O/S	Editorial/Proofreading		-
23	5402	Printing-O/S	Outside printing , flyers for marketing		-
24	5404	Design Service-O/S	Design service- Outside		-
25	5410	Mail Service-O/S	Mail service - Outside		-
26	5411	Advertising/Space	Advertising space purchase		-
27	5412	Advertising/Direct	Advertising-Direct		-
28	5413	Mail List Rental	Mail list rental		-
29	5415	Pre-Press/Photo Services	Pre-Press/Photographic		-
30	5420	Copyright Fees	Copyright fees		
31	5430	Web Operating Expenses	Web Operating Expenses		-
32	5431	Webminars/Webcasts/Web CE Exp	85/15 expense split with CHOICE; 15% expenses recognized in budget.		4,461

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3340		
4		Project Name:	Web-based Continuing Education		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
33	5523	Postage & E-Mail/O/S	Postage (based on historical actual)		-
34	5540	Royalty Expense	Presenter royalty payments: 10% x registration revenue for webcasts and online courses, less LearningTimes payments for webcasts		5,290
35	5543	Bad Debt Expense	Bad debt (1% of gross revenues)		381
36	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		855
37	5905	IUT-Telephone	IUT-Telephone		-
38	5909	IUT-Dist. Center	IUT-Distribution		-
39	5940	IUT-Registration Processing	IUT-Registration Processing: \$8.25 per registrant for online courses and webcasts. Based on 616 online learning attendees.		5,082
40	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues (4105)		7,009
41	5600	Taxes/Income	3% of advertising revenues		-
42			Total Expenses		55,339
43			Net		20,839

	B	C	F	G	H	I	J
1	ALA BUDGET WORKSHEET						
2	ACRL	6/10/2020					
3	PROJECT: 3341 Licensed Workshops						
4			2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6							
7	4105	Sales/Webinars, Webcas	\$0	\$0	\$0	\$0	\$0
8	4200	Registration Fees	\$0	\$19,430	\$630	\$18,410	\$9,205
9	4430	Royalties-Non-Exempt	\$55,795	\$160,250	\$76,370	\$130,000	\$57,000
10							
11	TOTAL		\$55,795	\$179,680	\$77,000	\$148,410	\$66,205
12							
13	EXPENSES						
14	5000	Salaries & Wages	\$29,636	\$35,313	\$26,633	\$37,986	\$27,056
15	5001	Temp Employees-In-Hou	\$0	\$0	\$0	0	0
16	5002	Overtime/Wages	\$0	\$0		0	0
17	5010	Employee Benefits	\$9,056	\$10,593	\$8,204	\$11,909	\$8,926
18	5110	Professional Services	\$0	\$0	\$0	0	0
19	5122	Bank Service Fees	\$0	\$128	\$214	\$3,250	\$1,425
20	5150	Messenger Service	\$38	\$416	\$54	\$0	\$0
21	5210	Transportation	\$1,437	\$0	\$0	0	0
22	5302	Meal Functions	\$0	\$2,793	\$0	\$3,080	\$1,540
23	5304	Speaker/Guest Expenses	\$5,511	\$6,310	\$1,331	\$3,700	\$1,850
24	5305	Speaker/Guest Honorariu	\$5,511	\$55,625	\$24,998	\$42,000	\$18,750
25	5309	Audio/Visual Equip Renta	\$0	\$3,588	\$2,483	0	0
26	5350	Program Allocation	\$0	\$750	\$1,500	\$20,000	\$20,000
27	5402	Printing-O/S	\$0	\$734	\$0	\$0	\$0
28	5522	Telephone & Fax/O/S	\$0	\$0	\$0	0	0
29	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	0	0
30	5530	Depr/Furn & Equipment	\$128	\$118	\$181	0	0
31	5540	Royalty Expense	\$0	\$0	\$0	0	0
32	5543	Bad Debt Expense	\$0	\$0	\$0	0	0
33	5599	Misc. Expense	\$1,992	\$1,592	\$1,040	\$1,857	\$1,425
34	5900	IUT-Marketing	\$0	\$0	\$0	0	0
35	5902	IUT-ITTS	\$0	\$0	\$0	0	0
36	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0
37	5909	IUT-Dist. Center	\$0	\$9	\$31	\$0	\$0
38	5910	IUT-Repro.	\$309	\$74	\$366	\$0	\$0
39	5942	IUT-Advertising	\$0	\$0	\$0	0	0
40	5999	IUT-Misc.	\$0	\$0	\$0	0	0
41	5911	IUT-General Overhead	\$7,365	\$26,283	\$10,286	\$19,664	\$8,772
42							
43	TOTAL EXPENSES		\$60,983	\$144,325	\$77,320	\$143,446	\$89,744
44							
45	NET		(\$5,188)	\$35,355	(\$320)	\$4,964	(\$23,539)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3341		
4		Project Name:	Licensed Workshops		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
8	4105	Sales/Webinars, Webcasts. Web CE			
9	4200	Registration Fees	Offering a workshop at ALA Annual Conference. Registration fees for one 1-day workshop: 30 ACRL members @ \$255 = \$7,650, 3 ALA members @ \$295 = \$885, 2 Nonmembers @ \$335 = \$670 for each workshop. Total = \$9,205		9,205
10	4430	Royalties-Non-Exempt	REDUCED BY 50% DUE TO COVID-19 - ASSUMES NO IN-PERSON WORKSHOPS THROUGH 2020 AND NO WORKSHOP IN SHARJAH Original numbers: Licensed regional workshops. ACRL offers workshops upon request on 7 topics (Standards for Libraries in Higher Education, Scholarly Communication, Assessment, Research Data Management, Framework for Information Literacy for Higher Education, Open Educational Resources, and Scholarship of Teaching and Learning). License fee with two presenters at @ 6,000 per workshop x 12. License fee for Standards and AiA workshops with one presenter @ \$3,500 per workshop x 12. License fee for one workshop at Sharjah Library Conference @ \$2,000.		57,000
11			Total Revenues		66,205

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3341		
4		Project Name:	Licensed Workshops		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
12	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in the salary matrix		27,056
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		8,926
14	5122	Bank Service Fees	Bank service fees		1,425
15	5150	Messenger Service			-
16	5302	Meal Functions	Workshop AM and PM breaks for ALA Annual Conference. 35 participants x 2 breaks @ \$22 per break = \$1,540.		1,540
17	5304	Speaker/Guest Expenses	REMOVED STAFF TRAVEL DUE TO COVID-19; NO SUBSIDIZED OFFERINGS Original numbers: All travel for experienced presenters is reimbursed by hosts for workshops delivered. ACRL covers travel for new presenters to shadow (2 people, per person costs: \$450 flight, \$200 hotel x 1.5 nights, \$50 per diem x 2 days, \$75 ground transportation). Staff travel to shadow 2 workshops (per workshop: \$450 flight, \$75 ground transportation, lodging \$200 per night x 1.5 days, per diem \$50 day x 2 days). Travel costs for road show subsidized 2 experienced speakers x 5 workshop locations = \$9250; Breakdown per person costs: \$450 flight, \$200 hotel x 1.5		1,850

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3341		
4		Project Name:	Licensed Workshops		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
18	5305	Speaker/Guest Honorarium	REDUCED PRESENTER HONORARIUM BY 50% DUE TO COVID-19 - ASSUMES NO IN-PERSON WORKSHOPS THROUGH 2020 Original numbers: Presenter honorarium @ \$750 x 2 presenters x 12 workshops; \$750 Standards/AiA/other x 1 presenter x 12 workshops; plus seven presenter coordinators \$750 each.		18,750
19	5350	Program Allocation	Annual funds for new curriculum development and existing curriculum refresh; IUT to Standards budget for Standards and Framework booklets comped for those workshops		20,000
20	5402	Printing-O/S			
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,425
22	5905	IUT-Telephone	IUT-Telephone		-
23	5909	IUT-Dist. Center	IUT-Distribution		
24	5910	IUT-Repro.	IUT-Reprographics		
25	5911	IUT-General Overhead	IUT-Overhead: License overhead @ 50% of ALA overhead rate as provided by ALA Planning and Budgeting.		8,772
26			Total Expenses		89,744
27			Net		(23,539)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT: 3400 Non-Periodical Publications								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4100	Sales/Books	\$322,577	\$471,338	\$317,939	\$376,051	\$302,128	\$371,500	\$219,000
8	4601	Returns/Credits	(\$15,758)	(\$32,989)	(\$27,280)	(\$24,719)	(\$26,572)	(\$26,005)	(\$17,520)
9	4101	Sales/Pamphlets	\$0	\$0	\$0		\$0	0	0
10	4103	Sales/On-line	\$0	\$0	\$0		\$0	(\$1,115)	(\$2,190)
11	4108	Sales/ALA Store	\$0	\$0	\$0		\$0	0	0
12	4109	Sales/Miscellaneous	\$0	\$0	\$0		\$0	0	0
13	4400	Donations/Honoraria	\$0	\$0	\$0		\$0	0	0
14	4421	Royalties-Exempt	\$6,731	\$21,513	\$14,831	\$38,020	\$63,640	\$35,000	\$63,000
15	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0		\$0	0	0
16	4430	Royalties-Non-Exempt	\$0	\$0	\$0		\$0	0	0
17	4602	Sales/Book Discounts	\$0	(\$85,111)	(\$17,363)	(\$878)	(\$299)	\$0	\$0
18									
19	TOTAL		\$313,550	\$374,752	\$288,126	\$388,475	\$338,897	\$379,380	\$262,290
20									
21	EXPENSES								
22	5000	Salaries & Wages	\$60,643	\$76,664	\$76,896	\$102,634	\$91,519	\$106,487	\$84,419
23	5001	Temp Employees-In-House	\$0	\$0	\$0			0	0
24	5002	Overtime/Wages	\$0	\$0	\$0		\$0	0	0
25	5010	Employee Benefits	\$17,313	\$22,749	\$23,498	\$30,787	\$28,193	\$33,384	\$27,852
26	5110	Professional Services	\$7,200	\$19,400	\$0		\$0	0	0
27	5122	Bank Service Fees	\$3	\$2,089	\$42	\$5	\$0	\$25	\$6,351
28	5150	Messenger Service	\$172	\$98	\$52	\$39	\$0	\$45	\$0
29	5210	Transportation	\$0	\$0	\$0		\$0	\$0	\$0
30	5212	Lodging & Meals	\$0	\$0	\$0		\$0	0	0
31	5214	Entertainment	\$317	\$0	\$0		\$0	\$0	\$0
32	5216	Business Meetings	\$0	\$0	\$0		\$0	0	0
33	5302	Meal Functions	\$0	\$0	\$0		\$0	0	0
34	5350	Program Allocation	\$21	\$0	\$0		\$0	0	0
35	5400	Editl/Proofreading-O/S	\$23,592	\$18,642	\$10,959	\$20,688	\$16,475	\$24,300	\$18,200
36	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0			\$0	\$0
37	5402	Printing-O/S	\$28,403	\$37,918	\$26,255	\$33,411	\$32,056	\$41,000	\$37,200
38	5403	Binding-O/S	\$0	\$0	\$0			0	0
39	5404	Design Service-O/S	\$12,956	\$0	\$161	\$80	\$241	\$250	\$3,000
40	5410	Mail Service-O/S	\$0	\$0	\$0		\$67	0	0
41	5411	Advertising/Space	\$0	\$0	\$0		\$0	\$0	\$0
42	5412	Advertising/Direct	\$0	\$2,553	\$0			\$5,000	\$5,000
43	5413	Mail List Rental	\$0	\$0	\$0			\$0	\$0
44	5414	Supplies/Production	\$1,162	\$147	\$0			\$0	\$0
45	5415	Pre-Press/Photo Services	\$166	\$328	\$100	\$77	\$12	\$100	\$25
46	5420	Copyright Fees	\$0	\$219	\$0	\$3,000	\$0	\$990	\$770
47	5430	Web Operating Expenses	\$0	\$0	\$0		\$0	\$0	\$0
48	5432	Purchased Inventory	\$0	\$0	\$0			0	0
49	5433	Order Processing/Fulfillment	\$26,669	\$28,395	\$24,220	\$31,331	\$22,775	\$31,578	\$17,520
50	5480	Cost of Sales	\$55,881	\$38,371	\$56,318	\$70,029	\$38,553	\$70,585	\$39,420
51	5490	Inventory Adjustment	(\$51,716)	(\$66,414)	(\$35,943)	(\$55,342)	(\$79,262)	(\$66,640)	(\$59,195)
52	5499	Inventory Reserve Adjustment	\$8,735	\$2,167	\$2,000	\$4,329	\$2,000	\$2,000	\$2,000
53	5500	Supplies/Operating	\$0	\$0	\$3,789		\$0	0	0
54	5501	Equipment/Software-Minor	\$0	\$0	\$0		\$0	0	0
55	5502	Ref Matls/Periodicals	\$0	\$0	\$0		\$0	\$0	\$0
56	5521	Space Rent	\$0	\$0	\$0		\$0	0	0
57	5522	Telephone & Fax/O/S	\$0	\$0	\$0		\$0	0	0
58	5523	Postage & E-Mail/O/S	\$3,344	\$4,281	\$0	\$6,694	\$5,049	\$7,000	\$6,000
59	5530	Depr/Furn & Equipment	\$277	\$213	\$333	\$344	\$624	0	0
60	5540	Royalty Expense	\$10,851	\$48,724	\$22,594	\$27,116	\$20,598	\$18,575	\$10,950
61	5543	Bad Debt Expense	\$0	\$2,127	\$3,446	\$3,667	\$4,000	\$4,000	\$4,000
62	5599	Misc. Expense	\$13,430	\$3,961	\$4,730	\$4,222	\$3,317	\$5,205	\$4,447
63	5900	IUT-Marketing	\$0	\$0	\$0		\$0	\$0	\$0
64	5902	IUT-ITTS	\$0	\$0	\$0		\$0	\$0	\$0
65	5905	IUT-Telephone	\$0	\$0	\$0		\$0	\$0	\$0
66	5909	IUT-Dist. Center	\$804	\$688	\$1,117	\$939	\$1,259	\$1,000	\$1,300
67	5910	IUT-Repro.	\$48	\$84	\$53	\$18	\$24	\$100	\$100
68	5942	IUT-Advertising	\$0	\$0	\$0		\$0	0	0
69	5999	IUT-Misc.	\$0	\$0	\$0		\$0	0	0
70	5911	IUT-General Overhead	\$38,966	\$45,744	\$36,075	\$46,260	\$36,472	\$45,630	\$26,406
71	5941	IUT-CHOICE			\$0		\$0	\$4,309	\$4,309
72									
73	TOTAL EXPENSES		\$259,237	\$289,149	\$256,695	\$330,329	\$223,970	\$334,923	\$240,074
74									
75	NET		\$54,313	\$85,603	\$31,431	\$58,146	\$114,927	\$44,457	\$22,216

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3400		
4		Project Name:	Non-Periodical Publishing		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
8	4100	Sales/Books	Backlist sales: \$93,000. 155 titles at \$600/title Sales of new books: \$126,000. 14 new titles at \$9,000/title		219,000
9	4601	Returns/Credits	Returns, @ 8% of sales. (Up from 7% based on FY19 8.79% actual)		(17,520)
10	4103	Sales/On-line			(2,190)
11	4421	Royalties-Exempt	Royalties from Univ. of So. Carolina, ALA, MIT Press, Haworth, EBSCO, ProQuest, Gardners, etc		63,000
12			Total Revenues		262,290

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3400		
4		Project Name:	Non-Periodical Publishing		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
13	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in the salary matrix		84,419
14	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		27,852
15	5122	Bank Service Fees	Bank Credit card		6,351
16	5150	Messenger Service	Messenger		-
17	5210	Transportation	PIL Editor & Content Strategist travel		-
18	5214	Entertainment	Recruitment & Acquisition of Content		-
19	5400	Edit/Proofreading-O/S	Editorial/Proofreading (14 @ \$1300)		18,200
20	5401	Typesetting/Comptn-O/S	Typesetting		-
21	5402	Printing-O/S	Outside printing of 14 new titles @ \$2,300/title, with an additional \$5,000 for reprints		37,200
22	5404	Design Service-O/S	Potential design of 1 of the 14 new books		3,000
23	5411	Advertising/Space	Advertising space purchase		-
24	5412	Advertising/Direct	Printing/distribution of Publications catalogs and flyers		5,000
25	5413	Mail List Rental	Mailing list rental		-
26	5414	Supplies/Production	Formatting ebooks has been brought in-house and is reflected in the time study for salaries and benefits.		
27	5415	Pre-Press/Photo Services	Pre-Press/Photographic		25
28	5420	Copyright Fees	Copyright fees 14 new books @ \$55 each		770
29	5430	Web Operating Expenses			-
30	5433	Order Processing/Fulfillment	Transaction Fee/Order Fulfillment, calculated at 8% of sales (line 4100)		17,520
31	5480	Cost of Sales	Cost of sales, calculated as 18% of sales (line 4100)		39,420
32	5490	Inventory Adjustment	Inventory adjustment. Total of lines 5400, 5401, 5402, 5404, 5415, and 5420.		(59,195)
33	5499	Inventory Reserve Adjustment	Inventory Reserve Adjustment (removal of out-of-print titles from stock, est. \$2,000 residual value)		2,000
34	5502	Ref Matls/Periodicals	Reference material		
35	5523	Postage & E-Mail/O/S	Mailing books to reviewers and authors		6,000
36	5540	Royalty Expense	Royalty Expenses - Included are royalties ACRL pays its own authors. Royalties are reduced, as ACRL previously paid 10% royalties on sales to ALA Publishing. Royalties paid to ACRL Authors: (10% x 50% of Line 4100)		10,950
37	5543	Bad Debt Expense	Bad debt, 1% of gross revenues		4,000

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3400		
4		Project Name:	Non-Periodical Publishing		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo	\$ Amount
38	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,447
39	5900	IUT-Marketing	IUT-Marketing		-
40	5902	IUT-ITTS	IUT-Data Processing		-
41	5905	IUT-Telephone	IUT-Telephone		-
42	5909	IUT-Dist. Center	IUT-Distribution		1,300
43	5910	IUT-Repro.	IUT-Reprographics		100
44	5941	IUT-CHOICE	Support to CHOICE for management of publishing initiatives.		4,309
45	5911	IUT-General Overhead	IUT-Overhead - Revenues from sales of books are charged 50% of ALA overhead rate on revenues (4100+4103+4601).		26,406
46			Total Expenses		240,074
47			Net		22,216

	B	C	F	G	H	I	J
1	ALA BUDGET WORKSHEET						
2	ACRL	6/10/2020					
3	PROJECT: 3402 Diversity Alliance						
4			2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6							
7	4001	Dues/Organizational	\$0	\$0	\$0	\$0	\$0
8	4105	Sales/Webinars, Webcas	\$0	\$0	\$0	0	0
9	4200	Registration Fees	\$0	\$0	\$2,930	\$0	\$5,490
10	4430	Royalties-Non-Exempt	\$17,450	\$0	\$0	\$0	\$0
11	4490	Misc. Fees/Revenues	\$0	\$25,500	\$27,000	\$24,000	\$21,600
12							
13	TOTAL		\$17,450	\$25,500	\$29,930	\$24,000	\$27,090
14							
15	EXPENSES						
16	5000	Salaries & Wages	\$10,100	\$16,119	\$10,021	\$18,682	\$9,244
17	5001	Temp Employees-In-Hou	\$0	\$0		0	0
18	5002	Overtime/Wages	\$0	\$0	\$0	0	0
19	5010	Employee Benefits	\$3,087	\$4,835	\$3,087	\$5,857	\$3,050
20	5110	Professional Services	\$0	\$0	\$0	0	0
21	5122	Bank Service Fees	\$0	\$428	\$384	\$468	\$677
22	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0
23	5210	Transportation	\$0	\$0	\$933	\$0	\$0
24	5212	Lodging & Meals	\$0	\$0	\$1,314	\$0	\$0
25	5301	Conference Equipment R	\$0	\$0	\$3,696	\$0	\$0
26	5302	Meal Functions	\$0	\$0	\$6,394	\$0	\$2,280
27	5304	Speaker/Guest Expenses	\$0	\$0	\$2,535	\$0	\$950
28	5305	Speaker/Guest Honorariu	\$0	\$0	\$4,750	\$750	\$750
29	5350	Program Allocation	\$0	\$7,304	\$8,105	\$31,500	\$31,500
30	5402	Printing-O/S	\$0	\$0	\$0	0	0
31	5500	Supplies/Operating	\$0	\$0	\$574	\$1,000	\$1,000
32	5522	Telephone & Fax/O/S	\$0	\$0		\$0	\$0
33	5523	Postage & E-Mail/O/S	\$0	\$0		0	0
34	5530	Depr/Furn & Equipment	\$44	\$54	\$68	0	0
35	5540	Royalty Expense	\$0	\$0		0	0
36	5543	Bad Debt Expense	\$0	\$0	\$148	\$148	\$148
37	5599	Misc. Expense	\$631	\$663	\$363	\$913	\$487
38	5900	IUT-Marketing	\$0	\$0	\$0	0	0
39	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0
40	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0
41	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0
42	5910	IUT-Repro.	\$175	\$0	\$160	\$200	\$200
43	5942	IUT-Advertising	\$0	\$0	\$0	0	0
44	5999	IUT-Misc.	\$0	\$0	\$0	0	0
45	5911	IUT-General Overhead	\$2,303	\$3,366	\$388	\$6,360	\$5,724
46							
47	TOTAL EXPENSES		\$16,340	\$32,770	\$42,920	\$65,878	\$56,010
48							
49	NET		\$1,110	(\$7,270)	(\$12,990)	(\$41,878)	(\$28,920)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3402		
4		Project Name:	Diversity Alliance		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4001	Dues/Organizational			\$0
9	4200	Registration Fees	Diversity Alliance Preconference Institute registration fees: One-quarter ACRL Diversity Alliance members: \$2700 = 12 * \$225; 3 ACRL members: \$825 = 3 * \$275; 1 Nonmember: \$315		\$5,490
10	4430	Royalties-Non-Exempt			\$0
11	4490	Misc. Fees/Revenues	Diversity Alliance fees: 48 institutions @ \$500. Number of institutions based on 90% of 2019 membership.		\$21,600
12			Total Revenues		\$27,090
13	5000	Salaries & Wages	Salaries at % of ACRL total salaries listed in salary matrix		\$9,244
14	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$3,050
15	5122	Bank Service Fees	Bank Charges on credit cards. 2.5% of revenues.		\$677
16	5150	Messenger Service			\$0
17	5210	Transportation			\$0
18	5212	Lodging & Meals			\$0
19	5216	Business Meetings			\$0
20	5301	Conference Equipment Rental			\$0
21	5302	Meal Functions	Diversity Alliance Preconference Institute Meal functions: Morning refreshment break @ \$35 x 19; Box lunch buffet @ \$50 x 19; Afternoon refreshment break @ \$35 x 19		\$2,280

	B	C	D	E	F
22	5304	Speaker/Guest Expenses	Diversity Alliance Preconference Institute: 1 ACRL staff facilitator comp; 1 librarian presenter @ \$200 hotel reimbursement and \$50 per diem; 1 non-librarian/consultant @ \$200 hotel reimbursement, \$50 per diem, \$450 flight.		\$950
23	5305	Speaker/Guest Honorarium	Consultant honorarium @ \$750.		\$750
24	5350	Program Allocation	\$1,500 in ongoing costs for the ACRL Diversity Alliance. \$30,000 to support ACRL/ARL/PLA/ODLOS joint EDI initiative.		\$31,500
25	5500	Supplies/Operating	Supplies		\$1,000
26	5522	Telephone & Fax/O/S	Reimbursed phone/fax		\$0
27	5543	Bad Debt Expense			\$148
28	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$487
29	5902	IUT-ITTS	IUT-Data Processing		\$0
30	5905	IUT-Telephone	IUT-Telephone		\$0
31	5909	IUT-Dist. Center	IUT-Distribution		\$0
32	5910	IUT-Repro.	IUT-Reprographics		\$200
33	5911	IUT-General Overhead	IUT-General Overhead IUT 100% of ALA General overhead rate on revenue from misc. fees revenue (line 4490).		\$5,724
34			Total Expenses		\$56,010
35			Net		-\$28,920

	B	C	D	E	F	G	H
1	ALA BUDGET WORKSHEET						
2	ACRL	6/10/2020					
3	PROJECT: 3403 New Roles & Changing Landscapes						
4			2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6							
7	4400	Donations/Honoraria	\$0	0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	\$0	0	\$0	0	0
9	4490	Misc. Fees/Revenues	\$0	0	\$0	\$0	\$0
10							
11	TOTAL		\$0	\$0	\$0	\$0	\$0
12							
13	EXPENSES						
14	5000	Salaries & Wages	\$2,832	\$2,898	\$4,245	\$9,341	\$3,915
15	5002	Overtime/Wages	\$0	\$0		0	0
16	5010	Employee Benefits	\$866	\$869	\$1,308	\$2,928	\$1,292
17	5016	Prof Memberships	\$0	\$0	\$0	0	0
18	5031	Staff Development	\$0	\$0	\$0	0	0
19	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0
20	5210	Transportation	\$0	\$0	\$0	0	0
21	5212	Lodging & Meals	\$0	\$0	\$0	0	0
22	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0
23	5301	Conference Equipment Rental	\$0	\$0	\$0	0	0
24	5302	Meal Functions	\$0	\$0	\$0	0	0
25	5304	Speaker/Guest Expenses	\$0	\$0	\$0	0	0
26	5306	Awards	\$0	\$0	\$0	0	0
27	5350	Program Allocation	\$0	\$10,000	\$1,500	\$5,500	\$4,000
28	5402	Printing-O/S	\$0	\$0	\$0	0	0
29	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0
30	5502	Ref Matls/Periodicals	\$0	\$0	\$0	0	0
31	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0
32	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	0	0
33	5530	Depr/Furn & Equipment	\$12	\$10	\$29	0	0
34	5560	Organization Support/Contrib.	\$0	\$0		0	0
35	5599	Misc. Expense	\$177	\$119	\$154	\$457	\$206
36	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0
37	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0
38	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0
39	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0
40							
41	TOTAL		\$3,887	\$13,896	\$7,236	\$18,226	\$9,413
42							
43	NET		(\$3,887)	(\$13,896)	(\$7,236)	(\$18,226)	(\$9,413)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3403		
4		Project Name:	New Roles Changing Landscapes		
5					
6					
7	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4400	Donations/Honoraria	Donation		\$0
9	4490	Misc. Fees/Revenues	Misc. Revenue		\$0
10			Total Revenues		\$0
11	5000	Salaries & Wages	Salaries at % of ACRL total salaries listed in salary matrix		\$3,915
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$1,292
13	5150	Messenger Service	Messenger Services		\$0
14	5216	Business Meetings	Business meetings, registration fees		\$0
15	5350	Program Allocation	\$2,500 for potential goal-area activities in consultation with the chair of the New Roles and Changing Landscapes Committee, plus \$1,500 for ongoing costs for the online Leading Change course/workbook		\$4,000
16	5500	Supplies/Operating	Supplies		\$0
17	5522	Telephone & Fax/O/S	Reimbursed phone/fax		\$0
18	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$206
19	5902	IUT-ITTS	IUT-Data Processing		\$0
20	5905	IUT-Telephone	IUT-Telephone		\$0
21	5909	IUT-Dist. Center	IUT-Distribution		\$0
22	5910	IUT-Repro.	IUT-Reprographics		\$0
23			Total Expenses		\$9,413
24			Net		-\$9,413

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL	6/10/2020							
3	PROJECT: 3501 Council of Liaisons								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	0	0	0	0
9									
10	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$11,066	\$15,632	\$13,635	\$13,475	\$9,081	\$14,946	\$8,376
14	5002	Overtime/Wages	\$0	\$0	\$0			0	0
15	5010	Employee Benefits	\$3,159	\$4,639	\$4,166	\$4,041	\$2,797	\$4,685	\$2,763
16	5016	Prof Memberships	\$11,364	\$13,344	\$9,983	\$8,850	\$6,779	\$12,647	\$12,647
17	5031	Staff Development	\$0	\$0	\$0	\$0	\$0	0	0
18	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5210	Transportation	\$0	\$428	\$109	\$0	\$296	0	0
20	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$165	0	0
21	5216	Business Meetings	\$0	\$0	\$125	\$0	\$0	\$0	\$0
22	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
23	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	0	0
24	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
25	5306	Awards	\$0	\$0	\$0	\$0	\$0	0	0
26	5350	Program Allocation	\$18,968	\$24,146	\$22,801	\$16,986	\$21,696	\$22,000	\$20,000
27	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
28	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	0	0
30	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5530	Depr/Furn & Equipment	\$51	\$43	\$59	\$45	\$62	0	0
33	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0		0	0
34	5599	Misc. Expense	\$2,451	\$808	\$852	\$554	\$329	\$731	\$441
35	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39									
40	TOTAL		\$47,059	\$59,040	\$51,730	\$43,951	\$41,205	\$55,009	\$44,227
41									
42	NET		(\$47,059)	(\$59,040)	(\$51,730)	(\$43,951)	(\$41,205)	(\$55,009)	(\$44,227)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3501		
4		Project Name:	Council of Liaisons		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4400	Donations/Honoraria	Donation		\$0
9	4490	Misc. Fees/Revenues	Misc. Revenue		-
10			Total Revenues		\$0
11	5000	Salaries & Wages	Salaries at % of ACRL total salaries listed in salary matrix		\$8,376
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		2,763
13	5016	Prof Memberships	Memberships: CNI (\$8,450), Freedom to Read (\$100), CHEMA (\$400); Project COUNTER (\$497). American Council of Learned Societies (\$1,200). National Humanities Alliance: \$2,000		12,647
14	5150	Messenger Service	Messenger Services		-
15	5216	Business Meetings	Business meetings, registration fees (charged to 5350)		-
16	5350	Program Allocation	\$20,000 to support strategic liaison relationships as needed and awarded by the Liaisons Coordinating Committee.		20,000
17	5500	Supplies/Operating	Supplies		
18	5522	Telephone & Fax/O/S	Reimbursed phone/fax		-
19	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		441
20	5902	IUT-ITTS	IUT-Data Processing		-
21	5905	IUT-Telephone	IUT-Telephone		-
22	5909	IUT-Dist. Center	IUT-Distribution		-
23	5910	IUT-Repro.	IUT-Reprographics		-
24			Total Expenses		\$44,227
25			Net		(\$44,227)

	B	C	H	I	J	K	L	M
1	ALA Budget Worksheet							
2	Scholarly Communications							
3	Project 3702							
4		6/10/2020	2015	2016	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE							
7	4103	Sales/On-line	\$0	\$0	\$0	\$0	0	0
8	4200	Registration Fees	\$0	\$0	\$0	\$0	0	0
9	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	0	0
10	4430	Royalties-Non-Exempt	\$8,000	\$10,000	\$10,000	\$9,856	\$10,000	\$0
11								
12	TOTAL		\$8,000	\$10,000	\$10,000	\$9,856	\$10,000	\$0
13								
14	EXPENSES							
15	5000	Salaries & Wages	\$16,821	\$19,283	\$28,634	\$40,151	\$37,364	\$27,705
16	5001	Temp Employees-In-House	\$0	\$0	\$0		0	0
17	5010	Employee Benefits	\$4,802	\$5,722	\$8,589	\$12,369	\$11,714	\$9,141
18	5110	Professional Services	\$0	\$9,000	\$0	\$0	0	0
19	5122	Bank Service Fees	\$57	\$185	\$114	\$57	0	\$100
20	5150	Messenger Service	\$0	\$0	\$0	\$0	0	0
21	5151	Duplication/Outside	\$0	\$0	\$0	\$0	0	0
22	5210	Transportation	\$4,043	\$2,999	\$0	\$690	0	0
23	5212	Lodging & Meals	\$110	\$2,328	\$0	-\$251	0	0
24	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	0	0
25	5302	Meal Functions	\$0	\$294	\$0	\$0	0	0
26	5304	Speaker/Guest Expenses	\$6,571	\$10,438	\$10,825	\$9,132	\$9,250	\$0
27	5305	Speaker/Guest Honorarium	\$4,500	\$3,438	\$7,500	\$8,250	\$7,500	\$0
28	5309	Audio/Visual Equip Rental & Lab	\$0	\$0	\$0		0	0
29	5350	Program Allocation	\$17,538	\$34,325	\$61,600	\$81,513	\$69,447	\$72,257
30	5402	Printing-O/S	\$0	\$0	\$0	\$0	0	0
31	5404	Design Service-O/S	\$0	\$0	\$0	\$12	0	0
32	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	0	0
33	5413	Mail List Rental	\$0	\$0	\$0	\$0	0	0
34	5414	Supplies/Production	\$0	\$0	\$0	\$0	0	0
35	5500	Supplies/Operating	\$0	\$15	\$0	\$0	0	0
36	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	0	0
37	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	0	0
38	5530	Depr/Furn & Equipment	\$77	\$53	\$96	\$274	0	0
39	5599	Misc. Expense	\$3,725	\$996	\$1,178	\$1,455	\$1,826	\$1,460
40	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0
42	5909	IUT-Dist. Center	\$1	\$0	\$0	\$0	\$0	\$0
43	5910	IUT-Repro.	\$0	\$0	\$0	\$119	\$0	\$0
44	5940	IUT-Registration Processing	\$0	\$0	\$0	\$0	0	0
45	5911	IUT-General Overhead	\$0	\$0	\$1,320	\$1,306	\$1,325	\$0
46								
47	TOTAL DIRECT EXPENSES		\$58,245	\$89,076	\$119,856	\$155,076	\$138,426	\$110,663
48								
49	NET		(\$50,245)	(\$79,076)	(\$109,856)	(\$145,220)	(\$128,426)	(\$110,663)

	B	C	D	E	F
1	FY2013	Unit No.:	403		
2	Primary Bu	Unit Name:	Association of College and Research Libraries		
3		Project No.:	3702		
4		Project Name:	Scholarly Communications		
5					
6					
	Line#	Line Item Description	Explanation	Memo Only	FY 2021 Budget \$ Amount
8	4430	Royalties-Non-Exempt			\$0.00
9			Total Revenues		\$0.00
10	5000	Salaries & Wages	Salaries @ % of ACRL salaries listed in salary matrix		\$27,705.00
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$9,141.00
12	5122	Bank Service Fees			\$100.00
13	5304	Speaker/Guest Expenses			\$0.00
14	5305	Speaker/Guest Honorarium			
15	5350	Program Allocation	<ul style="list-style-type: none"> • \$2,500 scholarly communication activities TBD and travel; • \$30,000 for research grants competitively awarded (6-10 grants of \$3,000 - \$5,000 each); • \$10,500 for dissemination costs for those awarded research grants in FY20 (7 people x \$1,500 each); • \$15,010 for Library Copyright Alliance (\$15,010 shown in Govt. Relations Project 3704) • \$6,750 for SPARC dues; • \$5,000 for Open Access Working Group; • \$497 for COUNTER dues; • \$2,000 for OpenCon2021 1 sponsored scholarships; 		\$72,257.00
16	5599	Misc. Expense			\$1,460.00
17	5902	IUT-ITTS	Data processing		\$0.00
18	5905	IUT-Telephone	Phone		\$0.00
19	5909	IUT-Dist. Center	Distribution Center		\$0.00
20	5910	IUT-Repro.	Repro		\$0.00
21	5911	IUT-General Overhead	IUT 50% of ALA General overhead rate on revenue from licensed workshop fees.		\$0.00
22			Total Expenses		\$110,663.00
23			Net		(\$110,663.00)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	VAL Initiative								
3	Project 3703								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4101	Sales/Pamphlets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	4102	Sales Audiovisual	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	4200	Registration Fees	\$0	\$0	\$0	\$0	\$0	0	0
10	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	4421	Royalties-Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	4429	Overhd-exempt Rev./Division	\$0	\$0	\$0	\$0	\$37,250	\$0	\$0
13									
14	TOTAL		\$0	\$0	\$0	\$0	\$37,250	\$0	\$0
15									
16	EXPENSES								
17	5000	Salaries & Wages	\$11,066	\$21,249	\$22,121	\$61,410	\$17,423	\$37,364	\$25,433
18	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
19	5010	Employee Benefits	\$3,159	\$6,305	\$6,759	\$18,421	\$5,367	\$11,714	\$8,391
20	5110	Professional Services	\$0	\$0	\$1,064	\$198	\$0	0	0
21	5122	Bank Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
24	5210	Transportation	\$199	\$502	\$2,823	\$0	\$495	\$0	\$0
25	5212	Lodging & Meals	\$95	\$429	\$2,301	\$0	\$41	\$0	\$0
26	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
27	5302	Meal Functions	\$0	\$0	\$4,890	\$0	\$0	0	0
28	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	5350	Program Allocation	\$0	\$0	\$68,341	\$34,598	\$18,185	\$46,250	\$2,500
31	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
34	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
35	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
36	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
37	5431	Webminars/Webcasts/Web CE E	\$0	\$0	\$0	\$0	\$0	0	0
38	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	0	0
39	5430	Web Operating Expenses	\$0	\$0	\$0	\$0	\$0	0	0
40	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5530	Depr/Furn & Equipment	\$51	\$59	\$96	\$206	\$119	0	0
43	5599	Misc. Expense	\$2,451	\$1,098	\$1,382	\$2,526	\$631	\$1,826	\$1,340
44	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	0	0
45	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5910	IUT-Repro.	\$0	\$0	\$0	\$709	\$0	\$0	\$0
48	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
49	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
50									
51	TOTAL DIRECT EXPENSES		\$17,021	\$29,642	\$109,776	\$118,069	\$42,261	\$97,154	\$37,664
52									
53	NET		(\$17,021)	(\$29,642)	(\$109,776)	(\$118,069)	(\$5,011)	(\$97,154)	(\$37,664)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3703		
4		Project Name:	VAL Initiative		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4101	Sales/Pamphlets			\$0
9	4102	Sales Audiovisual			\$0
10	4400	Donations/Honoraria			\$0
11	4421	Royalties-Exempt			\$0
12	4429	Overhd-exempt Rev./Division			
13	4490	Misc. Fees/Revenues			-
14			Total Revenues		-
15	5000	Salaries & Wages	Salaries @ % of ACRL salaries in salary matrix		\$25,433
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		8,391
17	5122	Bank Service Fees	Bank fees		
18	5150	Messenger Service	Messenger service		
19	5210	Transportation			-
20	5212	Lodging & Meals			-
21	5300	Facilities Rent			-
22	5304	Speaker/Guest Expenses			-
23	5305	Speaker/Guest Honorarium			-
24	5350	Program Allocation	\$2,500 for potential VAL activities in consultation with the chair of the VAL committee).		2,500
25	5402	Printing-O/S			-
26	5404	Design Service-O/S			
27	5500	Supplies/Operating			
28	5522	Telephone & Fax/O/S			-
29	5523	Postage & E-Mail/O/S			
30	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,340
31	5905	IUT-Telephone			-
32	5909	IUT-Dist. Center			-
33	5910	IUT-Repro.			-
34			Total Expenses		\$37,664
35			Net		(\$37,664)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Government Relations								
3									
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4102	Sales Audiovisual	\$0	\$0	\$0	\$0	\$0	0	0
8	4200	Registration Fees	\$0	\$0	\$0	\$0	\$0	0	0
9	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
10									
11	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$8,853	\$9,361	\$13,690	\$19,899	\$12,546	\$21,796	\$11,573
15	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
16	5010	Employee Benefits	\$2,528	\$2,778	\$4,184	\$5,969	\$3,865	\$6,833	\$3,818
17	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	0	0
18	5122	Bank Service Fees	\$0	\$0	\$0	\$0	\$0	0	0
19	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	0	0
20	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
21	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
22	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
23	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
24	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
26	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
28	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
29	5350	Program Allocation	\$12,900	\$10,490	\$17,671	\$29,915	\$25,678	\$23,000	\$21,010
30	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
31	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
32	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
33	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
34	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
35	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
36	5431	Webminars/Webcasts/Web CE	\$0	\$0	\$0	\$0	\$0	0	0
37	5433	Order Processing/Fulfillment	\$0	\$0	\$0	\$0	\$0	0	0
38	5500	Supplies/Operating	\$0	\$0	\$0	\$0	\$0	0	0
39	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
40	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
41	5530	Depr/Furn & Equipment	\$40	\$26	\$59	\$67	\$85	0	0
42	5599	Misc. Expense	\$1,961	\$484	\$855	\$818	\$455	\$1,065	\$610
43	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
48	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	0	0
49									
50	TOTAL DIRECT EXPENSES		\$26,282	\$23,139	\$36,459	\$56,668	\$42,629	\$52,694	\$37,011
51									
52	NET		(\$26,282)	(\$23,139)	(\$36,459)	(\$56,668)	(\$42,629)	(\$52,694)	(\$37,011)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3704		
4		Project Name:	Government Relations		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8					\$0
9			Total Revenues		\$0
10	5000	Salaries & Wages	Salaries @ % of ACRL salaries in salary matrix		\$11,573
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		3,818
12	5302	Meal Functions			-
13	5350	Program Allocation	\$15,010 for Library Copyright Alliance (\$15,010 shown in SC project 3702); \$2,000 for general travel to support legislative and policy advocacy; \$4,000 for travel by ACRL officers (or other leaders) to attend ALA Legislative Day in Washington, D.C).		21,010
14	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		610
15	5902	IUT-ITTS	Data Processing		-
16	5905	IUT-Telephone	Phone		-
17	5909	IUT-Dist. Center	Distribution Center		-
18	5910	IUT-Repro.	Repro		-
19					
20			Total Expenses		\$37,011
21			Net		(\$37,011)

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Student Learning								
3	3711								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4200	Registration Fees	\$0	\$5,930	\$0	\$0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	\$0	\$12,926	\$0	\$0	\$0	\$0	\$0
9	4400	Donations/Honoraria	\$0	\$500	\$0	\$0	\$0	0	0
10	4430	Royalties-Non-Exempt	\$0	\$135	\$0	\$0	\$0	\$0	\$0
11									
12	TOTAL		\$0	\$19,491	\$0	\$0	\$0	\$0	\$0
13									
14	EXPENSES								
15	5000	Salaries & Wages	\$10,181	\$9,922	\$4,249	\$3,015	\$5,280	\$3,736	\$4,870
16	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
17	5010	Employee Benefits	\$2,907	\$2,944	\$1,301	\$904	\$1,626	\$1,171	\$1,607
18	5110	Professional Services	\$23,345	\$34,850	\$1,366	\$0	\$0	\$0	\$0
19	5122	Bank Service Fees	\$0	\$14	\$0	\$0	\$0	0	0
20	5150	Messenger Service	\$0	\$168	\$12	\$0	\$0	0	0
21	5210	Transportation	\$780	\$1,266	\$1,522	\$0	\$0	0	0
22	5212	Lodging & Meals	\$0	\$3,437	\$435	\$0	\$0	0	0
23	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
24	5300	Facilities Rent	\$0	\$3,600	\$0	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
26	5302	Meal Functions	\$0	\$6,135	\$0	\$0	\$0	0	0
27	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
28	5305	Speaker/Guest Honorarium	\$0	\$1,000	\$5,250	\$0	\$0	0	0
29	5306	Awards	\$0	\$0	\$0	\$0	\$0	0	0
30	5309	Audio/Visual Equip Rental & Lab	\$0	\$518	\$0	\$0	\$0	0	0
31	5350	Program Allocation	\$5,330	\$7,455	\$33,542	\$26,500	\$26,500	\$2,500	\$2,500
32	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
33	5402	Printing-O/S	\$242	\$701	\$23	\$0	\$0	\$0	\$0
34	5430	Web Operating Expenses	\$0	\$14,088	\$2,970	\$6,780	\$10,870	\$7,920	\$10,870
35	5500	Supplies/Operating	\$0	\$15	\$119	\$0	\$0	\$0	\$0
36	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5530	Depr/Furn & Equipment	\$47	\$28	\$18	\$10	\$36	0	0
39	5560	Organization Support/Contrib.	\$0	\$0	\$0	\$0		0	0
40	5599	Misc. Expense	\$2,255	\$513	\$265	\$124	\$191	\$183	\$257
41	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	5909	IUT-Dist. Center	\$3	\$1	\$0	\$0	\$0	\$0	\$0
44	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	5911	IUT-General Overhead	\$0	\$1,571	\$0	\$0	\$0	\$0	\$0
46	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	0	0
47									
48	TOTAL		\$45,090	\$88,224	\$51,071	\$37,333	\$44,503	\$15,510	\$20,104
49									
50	NET		(\$45,090)	(\$68,733)	(\$51,071)	(\$37,333)	(\$44,503)	(\$15,510)	(\$20,104)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3711		
4		Project Name:	Student Learning		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4200	Registration Fees			\$0
9	4429	Overhd-exempt Rev./Division			\$0
10	4430	Royalties-Non-Exempt			
11			Total Revenues		\$0
12	5000	Salaries & Wages	Salaries: % of ACRL total salaries		\$4,870
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		\$1,607
14	5110	Professional Services			
15	5350	Program Allocation	Program allocation, \$2,500 is budgeted for potential SLILC work in consultation with the committee;		\$2,500
16	5402	Printing-O/S			
17	5430	Web Operating Expenses	Maintenance and support of the Framework for Information Literacy Sandbox (Amazon web services hosting, maintenance, and support and additional development [4 hours per month billed monthly @ \$905 per month = \$10,870)		\$10,870
18	5500	Supplies/Operating	Supplies		
19	5522	Telephone & Fax/O/S	Telephone/Fax		\$0
20	5523	Postage & E-Mail/O/S	Postage		\$0
21	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$257
22	5902	IUT-ITTS	IUT- Data processing		\$0
23	5905	IUT-Telephone	IUT-Telephone		\$0
24	5909	IUT-Dist. Center	IUT - Distribution		\$0
25	5910	IUT-Repro.	IUT- Reprographics		\$0
26	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues (4105)		\$0
27			Total Expenses		\$20,104
28			Net		(\$20,104)

	B	C	D	E	F	G
1	ALA BUDGET WORKSHEET					
2	ACRL	6/10/2020				
3	PROJECT: 3712 Project Outcome					
4			2018	2019	2020	2021
5			ACTUAL	ACTUAL	BUDGET	BUDGET
6						
7	4400	Donations/Honoraria	0	\$0	\$0	\$0
8	4429	Overhd-exempt Rev./Division	0	\$37,250	\$0	\$0
9	4430	Royalties-Non-Exempt	0	0	0	\$1,750
10	4490	Misc. Fees/Revenues	0	\$0	\$0	\$750
11						
12	TOTAL		\$0	\$37,250	\$0	\$2,500
13						
14	EXPENSES					
15	5000	Salaries & Wages	\$26,357	\$8,772	\$59,159	\$8,874
16	5002	Overtime/Wages	\$0		0	0
17	5010	Employee Benefits	\$7,907	\$2,702	\$18,546	\$2,928
18	5016	Prof Memberships	\$0	\$0	0	0
19	5110	Professional Services	\$0	\$184,793	\$20,000	\$0
20	5031	Staff Development	\$0	\$0	0	0
21	5150	Messenger Service	\$0	\$0	\$0	\$0
22	5210	Transportation	\$0	\$346	\$0	\$0
23	5212	Lodging & Meals	\$0	\$274	\$0	\$0
24	5216	Business Meetings	\$0	\$0	0	0
25	5301	Conference Equipment Rental	\$0	\$0	0	0
26	5302	Meal Functions	\$0	\$0	0	0
27	5305	Speaker/Guest Honorarium	\$0	\$0	0	\$400
28	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0
29	5306	Awards	\$0	\$0	(\$13,000)	\$0
30	5350	Program Allocation	\$14,254	\$18,884	\$42,500	\$0
31	5402	Printing-O/S	\$0	\$0	\$0	\$300
32	5430	Web Operating Expenses	\$0	\$11,415	\$76,600	\$62,300
33	5500	Supplies/Operating	\$0	\$0	\$0	\$0
34	5502	Ref Matls/Periodicals	\$0	\$0	0	0
35	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0
36	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0
37	5530	Depr/Furn & Equipment	\$88	\$60	0	0
38	5560	Organization Support/Contrib.	\$0		0	0
39	5599	Misc. Expense	\$1,084	\$318	\$2,892	\$467
40	5902	IUT-ITTS	\$0	\$0	0	0
41	5905	IUT-Telephone	\$0	\$0	\$0	\$0
42	5909	IUT-Dist. Center	\$0	\$0	\$0	\$0
43	5910	IUT-Repro.	\$0	\$0	\$0	\$0
44	5999	IUT-Misc.	\$0	\$20,000	\$0	0
45	5911	IUT-General Overhead	\$0	\$0	\$0	\$331
46						
47	TOTAL		\$49,690	\$247,565	\$206,697	\$75,600
48						
49	NET		(\$49,690)	(\$210,315)	(\$206,697)	(\$73,100)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3712		
4		Project Name:	Project Outcome		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4101	Sales/Pamphlets			\$0
9	4102	Sales Audiovisual			\$0
10	4400	Donations/Honoraria			\$0
11	4421	Royalties-Exempt			\$0
12	4429	Overhd-exempt Rev./Division			\$0
13	4430	Royalties-Non-Exempt	1 training workshop (\$1750 each)		\$1,750
14	4490	Misc. Fees/Revenues	Revenue from 1 new group account: \$750.		750
15			Total Revenues		2,500
16	5000	Salaries & Wages	Salaries @ % of ACRL salaries in salary matrix		\$8,874
17	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		2,928
18	5110	Professional Services			
19	5122	Bank Service Fees	Bank fees		
20	5150	Messenger Service	Messenger service		
21	5210	Transportation			-
22	5212	Lodging & Meals			-
23	5300	Facilities Rent			-
24	5304	Speaker/Guest Expenses	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.		-
25	5305	Speaker/Guest Honorarium	Workshop presenter honorarium (\$400 each)		400
26	5306	Awards			
27	5350	Program Allocation			
28	5402	Printing-O/S	Printing flyers		300
29	5404	Design Service-O/S			
30	5430	Web Operating Expenses	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 \$3000/month). An additional \$20,000 is included for site improvements and new features.		62,300
31	5500	Supplies/Operating			
32	5522	Telephone & Fax/O/S			-
33	5523	Postage & E-Mail/O/S			
34	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		467
35	5905	IUT-Telephone			-
36	5909	IUT-Dist. Center			-
37	5910	IUT-Repro.			-
38	5911	IUT-General Overhead	IUT-Overhead - Publishing pays 50% ALA overhead rate on revenues		331
39			Total Expenses		\$75,600
40			Net		(\$73,100)

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	RBMS Conference								
3	3800								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4601	Returns/Credits	\$0	\$0	\$0	\$0	\$0	0	0
8	4200	Registration Fees	\$158,424	\$121,680	\$140,355	\$162,947	\$145,260	\$137,009	\$123,471
9	4400	Donations/Honoraria	\$62,700	\$68,300	\$79,600	\$91,650	\$74,900	\$65,000	\$59,500
10	4429	Overhd-exempt Rev./Division	\$10,446	\$13,194	\$10,106	\$2,825	\$3,085	\$5,600	\$3,000
11	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	\$0	0	0
12									
13	TOTAL		\$231,570	\$203,174	\$230,061	\$257,422	\$223,245	\$207,609	\$185,971
14									
15	EXPENSES								
16	5000	Salaries & Wages	\$28,772	\$34,635	\$30,684	\$40,292	\$38,131	\$41,613	\$35,173
17	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	0	0
18	5010	Employee Benefits	\$8,214	\$10,277	\$9,378	\$12,087	\$11,747	\$13,046	\$11,604
19	5110	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	5122	Bank Service Fees	\$5,307	\$4,699	\$3,088	\$5,459	\$5,031	\$5,500	\$5,500
21	5150	Messenger Service	\$1,228	\$903	\$420	\$618	\$510	\$750	\$500
22	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
23	5210	Transportation	\$3,360	\$2,330	\$2,667	\$2,081	\$3,404	\$2,800	\$3,500
24	5212	Lodging & Meals	\$1,596	\$1,062	\$1,346	\$1,017	\$2,265	\$5,950	\$2,500
25	5214	Entertainment	\$7,223	\$390	\$0	\$3,352	\$160	\$2,750	\$3,000
26	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
27	5300	Facilities Rent	\$5,550	\$563	\$3,812	\$1,674	\$0	\$6,500	\$5,000
28	5301	Conference Equipment Rent	\$20,586	\$16,729	\$13,478	\$23,389	\$26,723	\$20,500	\$22,000
29	5302	Meal Functions	\$54,776	\$55,987	\$39,771	\$78,916	\$47,373	\$52,050	\$40,000
30	5304	Speaker/Guest Expenses	\$2,200	\$5,161	\$3,288	\$4,524	\$2,486	\$5,000	\$6,000
31	5305	Speaker/Guest Honorarium	\$825	\$0	\$1,200	\$1,800	\$3,200	\$2,000	\$3,000
32	5306	Awards	\$0	\$0	\$0	\$0	\$0	(\$7,550)	0
33	5308	Special Transportation	\$6,909	\$8,533	\$6,634	\$3,066	\$2,872	\$0	\$0
34	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
35	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	0	0
36	5401	Typesetting/Comptn-O/S	\$0	\$0	\$0	\$0	\$0	0	0
37	5402	Printing-O/S	\$3,649	\$3,686	\$4,721	\$2,826	\$3,214	\$3,000	\$3,500
38	5404	Design Service-O/S	\$45	\$51	\$0	\$0	\$0	0	0
39	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
40	5420	Copyright Fees	\$0	\$0	\$0	\$0	\$0	0	0
41	5500	Supplies/Operating	\$3,357	\$3,146	\$6,407	\$5,390	\$1,133	\$950	\$1,500
42	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	0	0
43	5523	Postage & E-Mail/O/S	\$615	\$307	\$686	\$716		\$805	\$805
44	5530	Depr/Furn & Equipment	\$132	\$96	\$133	\$135	\$260	0	0
45	5543	Bad Debt Expense	\$0	\$100	\$100	\$100	\$250	\$100	\$250
46	5560	Organization Support/Contrib	\$0	\$0	\$0	\$0	(\$5,655)	\$0	(\$5,050)
47	5599	Misc. Expense	\$6,372	\$1,790	\$1,917	\$1,657		\$2,034	\$1,853
48	5902	IUT-ITTS	\$0	\$0	\$0	\$0		\$0	\$0
49	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	5909	IUT-Dist. Center	\$36	\$25	\$49	\$68	\$23	\$75	\$50
51	5910	IUT-Repro.	\$64	\$0	\$246	\$55	\$240	\$100	\$250
52	5940	IUT-Registration Processing	\$4,352	\$3,490	\$3,465	\$1,586	\$3,932	\$3,750	\$4,200
53	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$1,382	0	0
55	5911	IUT-General Overhead	\$40,240	\$31,515	\$37,054	\$43,018	\$38,465	\$36,307	\$32,720
56									
57	TOTAL DIRECT EXPENSES		\$205,406	\$185,476	\$170,544	\$233,825	\$187,146	\$198,030	\$177,855
58									
59	NET		\$26,164	\$17,698	\$59,517	\$23,597	\$36,099	\$9,579	\$8,116

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3800		
4		Project Name:	RBMS Conference		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4200	Registration Fees	Registration Fees: RBMS Conference: 285 members @ \$295; 110 non-members @ \$340; 25 students @ \$140; 12 one-day registrations @ \$160; 20 late fees @ \$50 = \$1,000; Workshop revenue from 3 workshops with 18 ea @ \$170; ALL budgeted @ 95%.); Minimum Number of Paid Registrants 95% = 399 (budget based on 420 total, \$135,300 rev and 490 registrants is average total attendance in last 4 years)		123,471
9	4400	Donations/Honoraria	\$24,000 for Booksellers Showcase Donations (40 booths, at \$600), plus \$46,000 in additional donations (History for past 4 years is 73K, 79K, 68K, 62K totals respectively)		59,500
10	4429	Overhd-exempt Rev./Division	Income for tours offset by entertainment line below		3,000
11			Total Revenues		185,971

	B	C	D	E	F
12	5000	Salaries & Wages	Salaries at % of ACRL total; based on 2015 activity		35,173
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		11,604
14	5110	Professional Services	Professional Services		-
15	5122	Bank Service Fees	Bank fees & Credit Card Fees from Registration Processing based on 19 actual		5,500
16	5150	Messenger Service	Messenger Service / FedEx		500
17	5210	Transportation	3 Person site-visit for 2020 conference (RBMS chair-elect, Program chair, Staff) @ \$500 ea. Vicinity travel for Site Visit, \$200, 1 Staff Flight for Onsite from Chicago to TBD @ \$500, Vicinity travel for staff onsite \$100 (based on 19 actual)		3,500
18	5212	Lodging & Meals	2019 Site Visit 3 people x 2 nights lodging comp + 3 people x 3 days per diem @ \$50 ea. 2 Staff Person onsite @ 4 nights \$250 (\$200 hotel, \$50 per diem) + Exec Director Lodging + per diem @ 3 nights \$250 per (based on 19 actual)		2,500
19	5214	Entertainment	Tour Expenses (offset by 4429)		3,000
20	5300	Facilities Rent	Venue Rental Fees for offsite reception		5,000
21	5301	Conference Equipment Rental	Based on Quote from KVL at Hyatt		22,000
22	5302	Meal Functions	3 workshops at \$850, Mixer at \$4500, Wed Showcase Reception at \$16325, Schol Bfast at \$2500, Wed AM Break at 5000, Wed PM Break at 3500, Wed , Thurs AM Break at \$5000, Thurs PM Break at \$3500, Fri AM Break at \$3500 (F&B MIN = 30K + 25% tax and 6%grat = \$39,300 inc) Tues night is restaurant night. Thursday Evening reception at \$20000 removed		40,000
23	5304	Speaker/Guest Expenses	Speaker Reimbursement Plenary: 4 x \$1000 ea + Workshops (200/person x10)		6,000
24	5305	Speaker/Guest Honorarium	Speaker Honorarium Plenary 6 @ 500 ea.		3,000
25	5308	Special Transportation	No bussing		
26	5402	Printing-O/S	No postcard, 2426 book, 788 workshops		3,500
27	5500	Supplies/Operating	2 Scooters \$430+ Napkins \$696+\$100 Ribbons +100 Binders		1,500
28	5523	Postage & E-Mail/O/S	Postage/e-mail, first class mailing = 2,300 pieces @ \$.35 postcard rate		805
29	5543	Bad Debt Expense	Bad debt based on FY18 actuals	-	250

	B	C	D	E	F
30	5560	Organization Support/Contrib.	Scholarship Registration fees contra expense (15 students @ \$140 ea + 10 Full @ \$295)	-	(5,050)
31	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		\$1,853
32	5902	IUT-ITTS	IUT Data Processing		-
33	5905	IUT-Telephone	IUT Telephone		-
34	5909	IUT-Dist. Center	IUT Distribution		50
35	5910	IUT-Repro.	IUT Reprographics		250
36	5940	IUT-Registration Processing	IUT Registration: based on '18 actuals approx 80% register online @ \$4.50 ea, 25% register mail/fax @ \$5.50 ea., 1 set extra badges \$50, Postage for mailing badges \$150		4,200
37	5942	IUT-Advertising	IUT Advertising		-
38	5911	IUT-General Overhead	IUT General overhead		32,720
39			Total Expenses		177,855
40			Net		8,116

	B	S	T	U	V	W	X
1	ALA BUDGET WORKSHEET						
2	roject: 3801						
3	ACRL National Conferen		Baltimore		Cleveland		Seattle
4		2016	2017	2018	2019	2020	2021
5		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE						
7	4100	\$0	\$0	\$0	\$0	0	0
8	4140	\$0	\$0	\$0	\$66,825	\$0	\$0
9	4611	\$0	\$0	\$0	\$17,460	\$0	\$0
10	4612	\$0	\$0	(\$23,000)	(\$63,805)	\$0	\$0
11	4200	\$0	\$0	(\$390)	\$1,295,297	\$0	\$0
12	4210	\$0	\$0	\$0	\$846,498	\$0	\$0
13	4400	\$0	\$0	\$0	\$382,919	\$0	\$0
14	4421	\$0	\$0	\$0		0	0
15	4429	\$0	\$0	\$60,025	\$4,470	0	0
16	4490	\$0	\$0	\$0	\$0	0	0
17							
18	TOTAL	\$0	\$0	\$36,635	\$2,549,663	\$0	\$0
19							
20	EXPENSES						
21	5000	\$19,377	\$28,011	\$73,560	\$171,423	\$18,682	\$20,383
22	5001	\$0	\$0	\$0		0	0
23	5002	\$0	\$0	\$0	\$0	0	0
24	5009	\$0	\$0	\$0	\$0	0	0
25	5010	\$5,750	\$8,559	\$22,066	\$52,807	\$5,857	\$6,725
26	5100	\$0	\$0	\$0	\$0	\$0	\$0
27	5110	\$0	\$0	\$29,845	\$82,430	\$0	\$0
28	5122	\$0	\$0	\$4,873	\$48,361	\$0	\$0
29	5150	\$0	\$0	\$0	\$872	\$0	\$0
30	5151	\$0	\$0	\$0	\$0	0	0
31	5210	\$1,745	\$0	\$920	\$17,528	\$3,000	\$3,000
32	5212	\$280	\$0	\$96	\$4,614	\$1,500	\$1,500
33	5214	\$0	\$0	\$1,530	\$6,432	\$0	\$0
34	5216	\$0	\$0	\$0	\$0	0	0
35	5300	\$0	\$0	\$8,400	\$40,531	\$0	\$0
36	5301	\$0	\$0	\$0	\$400,879	\$0	\$0
37	5302	\$0	\$0	\$0	\$373,844	\$0	\$0
38	5303	\$0	\$0	\$0	\$105,021	\$0	\$0
39	5304	\$0	\$0	\$0	\$11,856	\$0	\$0
40	5305	\$0	\$0	\$32,500	\$39,800	\$0	\$0
41	5306	\$0	\$0	\$0	(\$58,860)	\$0	\$0
42	5307	\$0	\$0	\$0	\$31,854	\$0	\$0
43	5308	\$0	\$0	\$0	\$21,941	\$0	\$0
44	5309	\$0	\$0	\$0	\$0	\$0	\$0
45	5350	\$0	\$0	\$0	\$0	0	0
46	5400	\$0	\$0	\$0	\$0	0	0
47	5401	\$0	\$0	\$0	\$0	0	0
48	5402	(\$2)	\$0	\$376	\$33,617	\$0	\$0
49	5403	\$0	\$0	\$0		0	0
50	5404	\$0	\$14,850	\$3,388	\$22,445	\$0	\$0
51	5410	\$0	\$0	\$0	\$1,302	\$0	\$0
52	5411	\$0	\$0	\$0		\$0	\$0
53	5413	\$0	\$0	\$0		\$0	\$0
54	5415	\$0	\$0	\$10,225	\$16,465	\$0	\$0
55	5420	\$0	\$0	\$1,095	\$789	\$0	\$0
56	5430	\$0	\$0	\$0	\$0	0	0
57	5031	\$0	\$0	\$0	\$0	0	0
58	5500	\$0	\$1,487	\$3,936	\$28,457	\$0	\$0
59	5501	\$0	\$0	\$0	\$0	0	0
60	5502	\$0	\$0	\$0		\$0	\$0
61	5510	\$0	\$0	\$6,059		\$0	\$0
62	5522	\$0	\$0	\$0	\$35	\$0	\$0
63	5523	\$0	\$0	\$0	\$22,440	\$0	\$0
64	5525	\$0	\$0	\$0	\$0	\$0	\$0
65	5530	\$54	\$121	\$246	\$1,168	\$0	\$0
66	5540	\$0	\$0	\$0		0	0
67	5543	\$0	\$0	\$0		0	0
68	5560	\$0	\$0	\$0	(\$10,000)	0	0
69	5599	\$1,001	\$1,750	\$3,026	\$0	\$913	\$1,074
70	5902	\$0	\$0	\$0	\$0	\$0	\$0
71	5905	\$0	\$0	\$0	\$0	\$0	\$0
72	5906	\$0	\$0	\$0	\$0	0	0
73	5909	\$0	\$0	\$10	(\$5)	\$0	\$0
74	5910	\$0	\$0	\$217	\$448	\$0	\$0
75	5942	\$0	\$0	\$0	\$0	0	0
76	5999	\$0	\$0	\$0	\$6,213	0	0
77	5911	\$0	\$0	(\$6,072)	\$573,003	\$0	\$0
78	5600	\$0	(\$1,200)	\$0	\$0	\$0	\$0
79							
80	TOTAL EX	\$28,205	\$53,579	\$196,295	\$2,047,712	\$29,952	\$32,682
81							
82	NET	(\$28,205)	(\$53,579)	(\$159,660)	\$501,952	(\$29,952)	(\$32,682)

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

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3801		
4		Project Name:	ACRL 2023 Conference		PITTSBURGH
5			ACRL 2023 Conference Pittsburgh		
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
15	5000	Salaries & Wages	Salaries 23 Hotel contracts, license agreement		20,383
16	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		6,725
17	5100	Temp Employee/Outside			
18	5110	Professional Services			
19	5122	Bank Service Fees			
20	5150	Messenger Service			
21	5210	Transportation	2023 site visits as necessary		3,000
22	5212	Lodging & Meals	2023 site visits as necessary		1,500
23	5214	Entertainment			
24	5300	Facilities Rent			
25	5301	Conference Equipment Rental			
26	5302	Meal Functions			
27	5303	Exhibits			
28	5304	Speaker/Guest Expenses			
29	5305	Speaker/Guest Honorarium			
30	5306	Awards			
31	5307	Security Services			
32	5308	Special Transportation			
33	5309	Audio/Visual Equip Rental & Labor			-
34	5402	Printing-O/S			
35	5404	Design Service-O/S			
36	5410	Mail Service-O/S			
37	5411	Advertising/Space			-
38	5413	Mail List Rental			-
39	5415	Pre-Press/Photo Services			
40	5420	Copyright Fees			
41	5500	Supplies/Operating			
42	5502	Ref Matls/Periodicals			-
43	5510	Insurance			-
44	5522	Telephone & Fax/O/S			
45	5523	Postage & E-Mail/O/S			
46	5525	Utilities			
47	5530	Depr/Furn & Equipment			-
48	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		1,074
49	5902	IUT-ITTS			
50	5905	IUT-Telephone			
51	5909	IUT-Dist. Center			
52	5910	IUT-Repro.			
53	5911	IUT-General Overhead	IUT General overhead		-
54	5600	Taxes/Income	Unrelated business taxes @ 2% of ad revenue		-
55			Total Expenses		32,682
56			Net		(32,682)

	B	C	L	M	N	O	P	Q	R
1	ALA Budget Worksheet								
2	ACRL 2021 Conference								
3	3808		Portland		Baltimore		Cleveland		Seattle
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	VENUE								
7	4140	Advertising/Gross	\$0	\$0	\$80,320	\$0	\$0	\$0	\$45,000
8	4200	Registration Fees	\$0	\$0	\$1,432,100	\$0	\$0	\$0	\$1,036,329
9	4210	Exhibit Space Rentals	\$0	\$0	\$957,420	\$0	\$0	\$0	\$767,600
10	4611	Comm/Sales Rep	\$0	\$0	\$98,365	\$0	\$0	\$0	\$16,000
11	4612	Comm/Adv. Agency	\$0	(\$23,000)	-\$91,135	\$0	\$0	-\$24,000	(\$48,309)
12	4400	Donations/Honoraria	\$0	\$0	\$335,300	\$0	\$0	\$0	\$250,000
13	4429	Overhd-exempt Rev./Division	\$0	\$0	\$2,925	\$0	\$0	\$0	\$1,000
14	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	0	0	0
15									
16	TOTAL		\$0	(\$23,000)	\$2,815,296	\$0	\$0	-\$24,000	\$2,067,620
17									
18	EXPENSES								
19	5000	Salaries & Wages	8853	\$55,509	\$139,553	\$28,942	\$22,097	\$89,673	\$162,336
20	5002	Overtime/Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	5010	Employee Benefits	\$2,528	\$16,471	\$42,644	\$8,682	\$6,807	\$28,113	\$53,558
22	5100	Temp Employee/Outside	\$0	\$0	\$1,719	\$0	\$0	\$0	\$3,000
23	5110	Professional Services	\$0	\$11,425	\$84,377	\$75	\$2,708	15000	\$84,700
24	5151	Duplication/Outside	\$0	\$0	\$0	\$0		0	0
25	5122	Bank Service Fees	\$3,583	\$8,584	\$53,285	\$1,893	\$3,902	\$6,500	\$52,000
26	5150	Messenger Service	\$13	\$16	\$1,257	\$0	\$0	\$0	\$1,200
27	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
28	5210	Transportation	\$0	\$60	\$12,160	\$613	\$398	\$1,725	\$19,920
29	5212	Lodging & Meals	\$0	\$57	\$4,279	\$287	\$103	\$300	\$16,200
30	5214	Entertainment	\$0	\$0	\$6,636	\$0	\$0	\$0	\$1,000
31	5216	Business Meetings	\$0	\$0	\$0	\$0	\$0	0	0
32	5300	Facilities Rent	\$1,000	\$22,047	\$48,185	\$0	\$0	\$44,500	\$47,700
33	5301	Conference Equipment Rental	\$0	\$0	\$353,826	\$0	\$0	\$0	\$162,000
34	5302	Meal Functions	\$0	\$1,000	\$360,046	\$0	\$0	\$1,000	\$287,704
35	5303	Exhibits	\$0	\$0	\$86,553	\$0	\$0	\$0	\$108,000
36	5304	Speaker/Guest Expenses	\$0	\$0	\$8,110	\$0	\$0	\$0	\$14,000
37	5305	Speaker/Guest Honorarium	\$0	\$15,500	\$43,000	\$0	\$0	\$30,000	\$43,500
38	5306	Awards	0	0	0	\$0	\$0	0	\$0
39	5307	Security Services	\$0	\$0	\$17,991	\$0	\$0	\$0	\$45,000
40	5308	Special Transportation	\$0	\$0	\$25,866	\$0	\$0	\$0	\$20,000
41	5309	Audio/Visual Equip Rental &	0	0	0	0	0	0	\$187,000
42	5350	Program Allocation	\$0	\$0	\$0	\$0	\$0	0	0
43	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	5402	Printing-O/S	\$0	\$395	\$32,681	\$0	\$0	\$9,000	\$24,300
45	5404	Design Service-O/S	\$0	\$41,207	\$17,334	\$0	\$9,075	\$15,000	\$19,987
46	5410	Mail Service-O/S	\$0	\$0	\$2,096	\$0	\$0	\$800	\$1,800
47	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
49	5415	Pre-Press/Photo Services	\$0	\$0	\$26,066	\$0	\$0	\$11,000	\$14,000
50	5420	Copyright Fees	\$0	\$778	\$744	\$22	\$0	\$1,200	\$825
51	5500	Supplies/Operating	\$0	\$4,590	\$25,981	\$0	\$0	\$7,500	\$35,200
52	5502	Ref Matls/Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	5510	Insurance	\$0	\$5,533	\$0	\$0	\$0	\$7,000	\$0
54	5520	Equipment Rental/Lease	\$0	\$0	\$0	\$0	\$0	0	0
55	5522	Telephone & Fax/O/S	\$0	\$0	\$305	\$0	\$0	\$0	\$525
56	5523	Postage & E-Mail/O/S	\$0	\$246	\$30,841	\$0	\$0	\$2,000	\$16,000
57	5525	Utilities	\$0	\$0	\$32,907	\$0	\$0	\$0	\$30,000
58	5530	Depr/Furn & Equipment	\$40	\$154	605	\$97	\$151	0	0
59	5560	Organization Support/Contrib	0	0	0	0	0	0	(\$58,950)
60	5599	Misc. Expense	\$1,961	\$2,868	\$8,840	\$1,190	\$801	\$4,383	\$8,552
61	5600	Taxes/Income	\$0	\$0	\$0	\$0	\$0	\$0	\$900
62	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	5909	IUT-Dist. Center	\$16	\$26	\$87	\$0	\$0	\$0	\$0
65	5910	IUT-Repro.	\$0	\$0	\$595	\$0	\$0	\$0	\$500
66	5911	IUT-General Overhead	\$0	\$0	\$653,947	\$0	\$0	-\$6,360	\$481,404
67	5999	IUT-Misc.	\$0	\$0	-\$10,000	\$0	\$0	0	0
68									
69	TOTAL DIRECT EXPENSES		\$17,994	\$186,467	\$2,112,515	\$41,801	\$46,042	\$268,334	\$1,883,861
70									
71	NET		(\$17,994)	(\$209,467)	\$702,780	(\$41,801)	(\$46,042)	(\$292,334)	\$183,759

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
8	4140	Advertising/Gross	Advertising @ \$10,000; list sales @ \$35,000		45,000.00
9	4611	Comm/Sales Rep	Estimated at 80% pick up 10% commission \$128,472 - \$120,650 in 21 Experient Expenses		16,000.00
10	4612	Comm/Adv. Agency	Exhibits Commission: Corcoran Exhibitions, Inc.: \$3,000 per month x 9 months (September - May) = \$27,000. Contract administration @ \$50 per company x 225 companies = \$11,250 Onsite cost for two employees @ \$1,000. Note: 0% commission on booths 1-300. 22.5% commission on gross revenue of all both sales above 300 (25 total booths based on 325 sold). Commission booths 300-311 booths @ \$2,650 = \$29,150. Program book advertising commission @ 25% of \$12,000 = \$3,000		(48,309.00)
11	4200	Registration Fees	<p>DUE TO COVID-19, REDUCED F2F REGISTRATION BY 30% AND INCREASED VIRTUAL CONFERENCE REGISTRATION BY 15%.</p> <p>FACE TO FACE REGISTRATION Originally based on 3077 registrants, average of last two west coast conferences and an .8% decrease from Cleveland. F2F now based on 2,173 attendees</p> <p>\$40 registration rate increase across the board (10% increase) Early-bird ACRL member example, increase from \$399 to \$439.</p> <p>EARLY-BIRD 1,176 ACRL and state chapter members @ \$439 = \$516,264 66 ALA member @ \$549 = \$36,234 200 Nonmember @ \$669 = \$133,800 75 Student @ \$129 = \$9,675</p> <p>Early-bird total: \$695,673</p> <p>ADVANCE 160 ACRL member @ \$509 = \$81,440 66 ALA member @ \$589 = \$38,874 105 Nonmember @ \$709 = \$74,445 22 Student @ \$179 = \$3,938 45 Retired and unemployed @ \$209 = \$9,405</p> <p>Advance total: \$208,102</p>		1,036,329.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
12			GROUP EARLY-BIRD 170 ACRL group @ \$399 = \$67,830 20 ALA group @ \$529 = \$10,580 35 Nonmember group @ \$639 = \$22,365 10 Student group @ \$119 = \$1,190 Group total: \$101,965 ONSITE 15 ACRL members @ \$559 = \$8,385 5 ALA members @ \$639 = \$3,195 3 Nonmembers @ \$759 = \$2,277 Onsite total: \$13,857 Face to face registration based on 2,173 total registrants @ 100% = \$1,019,597 minus \$58,025 for scholarships (shown as a contra expense in 5306). F2F Total: \$961,572 VIRTUAL CONFERENCE REGISTRATION Virtual Conference registrants: 125 individuals @ \$229 = \$28,625; 35 groups up to 5 @ group rate of @ \$499 = \$17,465. 23 groups up to 9 @ group rate @ \$799 = \$18,377. 10 groups @ 10+ rate @ \$999 = \$9,990. VC Total: \$74,367 TOTAL REGISTRATION (face-to-face and virtual at 100%) = \$1,036,329		
13	4210	Exhibit Space Rentals	Exhibits revenue based on 10% decrease from 2019 based on onsite booth sales in Cleveland, consolidations and west coast location		767,600.00
14	4400	Donations/Honoraria	Committee initially recommending \$250ish, originally budgeted \$300K which was a 23% decrease from CLE; decreased to \$250,000		250,000.00
15	4429	Overhd-exempt Rev./Division	Carbon offset figured at \$5 for 10% of 2,000 registrants = \$1,000		1,000.00
16			Total revenues		2,067,620.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
17	5000	Salaries & Wages	Salaries		162,336.00
18	5002	Overtime/Wages	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		-
19	5010	Employee Benefits			53,558.00
20	5100	Temp Employee/Outside	Registration temps		3,000.00
21	5110	Professional Services	Exhibits Management: commissions shown in line 4612; Registration Management: registration @ \$8 x 2,913 = \$23,304; exhibitor registration @ \$6 per exhibitor x 900 exhibitors + 100 comps x \$6 = \$6,000. Registration expenses covered by hotel commission paid to Experient so Registration Management fees will equal \$0. (See line 5122 for Bank Service Fees). Conference Media \$32,000 (less 20% paid in FY20); Orbit Web Hosting \$1,100; ASL/ADA Needs: Transcription \$14,000; Scooters \$3000; Online Proposal Management Pheedloop (paid for in FY20, 3K addons onsite) \$10,000; Learning Times Virtual Conference hosting and production @ \$25,000; Virtual Posters hosting and software @ \$13,000.		84,700.00
22	5122	Bank Service Fees	Based on FY19 actuals		52,000.00
23	5150	Messenger Service	Messenger service		1,200.00
24	5210	Transportation	Travel out of town, site visit and conference travel for ACRL staff and vendors. Based on 20% increase from 2019 actuals.		19,920.00
25	5212	Lodging & Meals	Travel, housing: Based on 2019 VIP list, 375 nights needed, 165 comp nights earned 1/40's (at 80% pickup), 182 comp nights negotiated per contract = 28 nights remaining x \$220/night) = \$154,600. 60 days per diem @ \$50 per day = \$3,000.		16,200.00
26	5214	Entertainment	DJ \$750, DJ Fee at MoPop \$250,		1,000.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
27	5300	Facilities Rent	MoPop (\$25,200 less \$12500 paid in FY20), Conv Center Rent Balance Due 35000		47,700.00
28	5301	Conference Equipment Rental	Datisis: Personal computers/laptops, printers, photocopier \$20,000; WSCC Internet connection/wifi - \$70k; Convention Center Labor (Loaders, Stagehands and Rigging) \$42,000; Virtual Posters @ \$30,000 (touchscreens, stands, laptops)		162,000.00
29	5302	Meal Functions	All Convention Center events as planned in 2019 + 25% increase in F&B costs in Seattle + \$90,000 for All Conference Reception + \$18,500 for 2000 lunch vouchers (\$13.22 x 2000 vouchers = \$18,508 (figured at 70% use)) No Chairs Reception // no library colleagues breakfast		287,704.00
30	5303	Exhibits	ACRL GES Agreement per booth + all signs, carpet, sales office, staff office registration, book signing , acrl booth, choice booth workstations, entrance units ribbon cutting, backstage furniture, material handling and transportation, art lounge, desk yoga, media llama studio, headshot studio, scooter parking, directionals, cling grapichics and labor		108,000.00
31	5304	Speaker/Guest Expenses	Speaker expenses (keynotes, invited papers, non-librarian presenters)		14,000.00
32	5305	Speaker/Guest Honorarium	Keynote Speakers @ \$30,000 (\$30K deposit in last fiscal), Invited presentations @ \$2,000 x 3 = \$6,000 +Chairs Choice \$5,000		43,500.00
33	5306	Awards			
34	5307	Security Services	Conv Center: Security, Admin, EMT, Risers, Parking, Cleaning, \$30,000 + Outside Security for Hall and Keynote \$15,000		45,000.00
35	5308	Special Transportation	Buses for All Conference Reception (quoted 19,700)		20,000.00
36	5309	Audio/Visual Equip Rental & Labor	LMG \$52,000 for breakout equipment and labor including laptops for 14 rooms, BARTHA \$115,000, \$10,000 + \$20,000 for PSAV 4 Workshops at Sheraton		187,000.00
37	5400	Editl/Proofreading-O/S	NA		
38	5401	Typesetting/Comptn-O/S	NA		
39	5402	Printing-O/S	Two Registration mailers reduced to one: \$10,000. Conference program book: \$10,000 (based on CLE actuals with slight decrease based on fewer print program books); C&RL News Preliminary Program insert @ \$3,500; Exhibits materials: \$800; Z-card pocket program: no Z Card		24,300.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3808		SEATTLE
4		Project Name:	ACRL 2021 Conference		ACRL 2021 CONFERENCE
5					
6					FY 2021 Budget
7	Line #	Line Item Description	Explanation	Memo Only	\$ Amount
40	5404	Design Service-O/S	Design, Pivot: First registration mailer: \$6,000; postcards: \$1,500, fliers: \$600, show signage: \$2,000, website slides: \$4,000, PowerPoint template: \$2,887; misc @ \$3,000		19,987.00
41	5410	Mail Service-O/S	Mail service, based on FY19 actuals with increase		1,800.00
42	5411	Advertising/Space	Advertising		-
43	5413	Mail List Rental	Mailing list rental		-
44	5415	Pre-Press/Photo Services	Headshot Studio 15K (half paid in FY20), Conference Photographer \$6500		14,000.00
45	5420	Copyright Fees	ASCAP & BMI, based on 2019 actuals		825.00
46	5500	Supplies/Operating	Badge Lanyards \$1.70 x 5,500 = \$9350, Ribbons = \$4000, Logo napkins for colleagues @ \$2,800 based on FY19 with increase); no Poster Session prizes, Innovations (moved these expenses from AV to supplies b/c more applicable @ \$20,000 (incentive prizes, therapy dogs, art lounge supplies, gaming, specialty furniture, post card stations)), Shoes & Jackets for all staff \$5000, Volunteer Buttons \$750, Local Arrangements Item \$300, Floral \$3000		35,200.00
47	5502	Ref Matls/Periodicals			-
48	5510	Insurance	Cancellation insurance (paid in FY 20)		-
49	5522	Telephone & Fax/O/S	Remote access phone reimbursement. \$35 * 15 = \$525		525.00
50	5523	Postage & E-Mail/O/S	Postage for two registration mailers: first mailer @ \$8,000; second mailer @ \$16,000. Reduced to one mailer		16,000.00
51	5525	Utilities	Utilities, electrical @ \$30,000		30,000.00
52	5560	Organization Support/Contrib.	Carbon offset figured at \$5 for 10% of 2,100 registrants = \$1,500 at 100% ACRL match. Contra-expense for ACRL 2021 scholarships @ \$60,000	-58950	(58,950.00)
53	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		8,552.00
54	5902	IUT-ITTS	Data processing		
55	5905	IUT-Telephone			
56	5909	IUT-Dist. Center	Distribution. Based on conference history		
57	5910	IUT-Repro.	Reprographics, flyers, etc.		500.00
58	5911	IUT-General Overhead	IUT General overhead		481,404.00
59	5600	Taxes/Income	Unrelated business taxes @ 2% of ad revenue		900.00
60			Total Expenses		1,883,861.00
61			Net		183,759.00

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

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

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

	B	C	H	I	J	K	L	M	N
1	ALA BUDGET WORKSHEET								
2	ACRL								
3	PROJECT: 3830 Immersion -National								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6									
7	4200	Registration Fees	\$154,975	\$170,000	\$142,705	\$196,635	\$172,155	\$154,644	\$162,075
8	4421	Royalties-Exempt	\$0	\$0	\$0	\$0	\$0	0	0
9	4429	Overhd-exempt Rev./Division	\$25,306	\$21,842	\$22,598	\$35,413	\$49,910	\$30,070	\$42,500
10									
11	TOTAL		\$180,281	\$191,842	\$165,303	\$232,048	\$222,065	\$184,714	\$204,575
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$11,066	\$11,795	\$9,751	\$20,621	\$15,799	\$19,969	\$17,099
15	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
16	5010	Employee Benefits	\$3,159	\$3,500	\$2,980	\$6,186	\$4,867	\$6,260	\$5,641
17	5031	Staff Development	\$0	\$0	\$0	\$415	\$0	0	0
18	5110	Professional Services	\$2,000	\$2,000	\$4,000	\$0	\$3,057	\$0	\$0
19	5122	Bank Service Fees	\$4,747	\$4,915	\$4,643	\$7,167	\$6,478	\$5,172	\$5,728
20	5150	Messenger Service	\$705	\$2,630	\$185	\$238	\$55	\$350	\$150
21	5210	Transportation	\$2,471	\$3,182	\$13,020	\$895	\$1,411	\$525	\$150
22	5212	Lodging & Meals	\$38,462	\$37,359	\$38,059	\$79,546	\$69,388	\$46,075	\$55,240
23	5214	Entertainment	\$5,237	\$2,698	\$0	\$0	\$4,730	\$5,500	\$5,200
24	5300	Facilities Rent	\$4,604	\$13,360	\$14,939	\$8,115	\$17,700	\$6,240	\$17,900
25	5301	Conference Equipment Rental	\$2,994	\$1,974	\$657	\$0	\$4,175	\$2,520	\$4,500
26	5302	Meal Functions	\$12,282	\$10,784	\$16,985	(\$294)	\$15,043	\$17,888	\$16,493
27	5304	Speaker/Guest Expenses	\$3,536	\$5,391	\$7,581	\$7,157	\$10,220	\$8,900	\$7,175
28	5305	Speaker/Guest Honorarium	\$17,150	\$17,400	\$21,000	\$34,250	\$21,250	\$24,750	\$24,900
29	5306	Awards	\$0	\$0	(\$12,000)	\$2,898	(\$11,970)	(\$12,000)	(\$12,000)
30	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	5350	Program Allocation	\$0	\$3,850	\$0	\$0	\$0	0	0
32	5400	Editl/Proofreading-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5402	Printing-O/S	\$5,507	\$2,710	\$257	\$4,426	\$2,738	\$5,000	\$5,000
34	5404	Design Service-O/S	\$0	\$0	\$0	\$0		0	0
35	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	5411	Advertising/Space	\$0	\$0	\$0	\$0	\$0	0	0
37	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5415	Pre-Press/Photo Services	\$0	\$0	\$0	\$0	\$0	0	0
39	5420	Copyright Fees	\$266	\$0	\$0	\$1,687	\$499	\$1,000	\$1,000
40	5500	Supplies/Operating	\$1,216	\$1,284	\$981	\$5,630	\$436	\$2,700	\$1,500
41	5520	Equipment Rental/Lease	\$356	\$0	\$0	\$0			
42	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0		\$0	\$0
43	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0		\$0	\$0
44	5530	Depr/Furn & Equipment	\$51	\$33	\$42	\$69	\$108	0	0
45	5543	Bad Debt Expense	\$0	\$147	\$147	\$147	\$147	\$147	\$147
46	5599	Misc. Expense	\$2,451	\$609	\$609	\$848	\$573	\$976	\$901
47	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	5909	IUT-Dist. Center	\$11	\$0	\$0	\$0	\$0	\$0	\$0
50	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$0	\$50	\$50
51	5940	IUT-Registration Processing	\$633	\$650	\$664	(\$625)	\$0	\$742	\$721
52	5999	IUT-Misc.	\$0	\$0	\$0	(\$8,475)	\$0	0	0
53	5911	IUT-General Overhead	\$39,364	\$44,030	\$37,674	\$51,912	\$45,621	\$40,981	\$42,950
54									
55	TOTAL		\$158,267	\$170,301	\$162,173	\$222,813	\$212,324	\$183,745	\$200,445
56									
57	NET		\$22,014	\$21,541	\$3,130	\$9,235	\$9,741	\$969	\$4,130

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3830		
4		Project Name:	Immersion National		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4200	Registration Fees	IMMERSION Location Loyola University Chicago - Registration fees: 75 members @ \$1,895; 10 non-members @ \$1,995. Total: \$162,075. Based on 85 attendees, recognizing 100% of revenue. Scholarships shown as a contra-expense in 5306.		162,075.00
9				-	
10	4429	Overhd-exempt Rev./Division	Revenue for IMMERSION dorm lodging: 85 participants @ \$500 per person for single dorm room with linens= \$42,500 <This covers costs for dorms in 5212 and essentially is revenue in + out. Number of dorm participants based on past history.>		42,500.00
11			Total Revenues		204,575.00
12	5000	Salaries & Wages	Salaries calculated at % listed in salary matrix.		17,099.00
13	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		5,641.00
14	5110	Professional Services	Registration instead of competitive application process, eShow application system not needed		0.00
15	5122	Bank Service Fees	Bank Charges on credit cards.		5,728.00
16	5150	Messenger Service	Messenger service		150.00
17	5210	Transportation	Travel-out-of-town: vicinity travel @ \$150		150.00
18	5212	Lodging & Meals	IMMERSION 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		55,240.00
19	5214	Entertainment	Entertainment: Thursday night happy hour		5,200.00
20	5300	Facilities Rent	Facilities rental at Loyola, plenary @ \$2,700 per day plus \$25 per classroom per day (8*\$110*5)		17,900.00
21	5301	Conference Equipment Rental	Audiovisual equipment, Damen built-in AV @ \$150 per day. majority built in meeting rooms @ \$25 per room per day. Wifi per participant @ \$10 x 110 (two devices per participant)		4,500.00
22	5302	Meal Functions	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		16,493.00

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3830		
4		Project Name:	Immersion National		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
23	5304	Speaker/Guest Expenses	Faculty expenses		7,175.00
24			Expenses for six teaching Immersion faculty and one faculty observer: Transportation 7 faculty @ \$450 each = \$3,150; lodging 7 @ \$500 per week - \$3,500; 7 @ 2 per diem @ \$50 = \$700; taxis 7 @ \$75 = \$525.		
25	5305	Speaker/Guest Honorarium	Faculty honoraria: 6 faculty @ \$3,750 honorarium with \$750 for the additional stipend to the lead faculty, plus \$1500 for Immersion coordinator and \$500 for Immersion observer		24,900.00
26	5306	Awards	Contra-expense for Immersion scholarship awards		-12,000.00
27	5308	Special Transportation	Special transportation		0.00
28	5400	Editl/Proofreading-O/S	Editorial/Proofreading		0.00
29	5402	Printing-O/S	Printing, notebook production		5,000.00
30	5410	Mail Service-O/S	Mail Service/Outside		0.00
31	5413	Mail List Rental	Mailing list rental, electronic announcement of invitation to apply		0.00
32	5420	Copyright Fees	Copyright fees		1,000.00
33	5500	Supplies/Operating	Closing plenary materials/other supplies @ \$1500		1,500.00
34	5522	Telephone & Fax/O/S	Telephone (for dial in access at presentation)		0.00
35	5523	Postage & E-Mail/O/S	Invitation to Apply, e-mail registration packet and brochure		0.00
36	5543	Bad Debt Expense	Bad Debt		147.00
37	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		901.00
38	5902	IUT-ITTS	IUT-Data Processing		0.00
39	5905	IUT-Telephone	IUT-Phone		0.00
40	5909	IUT-Dist. Center	IUT-Distribution		0.00
41	5910	IUT-Repro.	IUT-Reprographics		50.00
42	5940	IUT-Registration Processing	Registration processing		721.00
43	5911	IUT-General Overhead	IUT General overhead at ALA rate		42,950.00
44			Total Expenses		200,445.00
45			Net		4,130.00

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Friends of ACRL-Operating								
3	Project 3831								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4200	Registration Fees	\$0	\$0	\$0	\$0	\$0	0	0
8	4400	Donations/Honoraria	\$0	\$0	\$0	\$0	\$0	0	0
9									
10	TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$44,265	\$25,929	\$33,988	\$35,633	\$88,013	\$36,802	\$81,185
14	5002	Overtime/Wages	\$0	\$0	\$0	\$0		0	0
15	5010	Employee Benefits	\$12,638	\$7,694	\$10,384	\$10,689	\$27,113	\$11,537	\$26,785
16	5122	Bank Service Fees	\$744	\$511	\$582	\$637	\$752	\$593	\$711
17	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	0	0
18	5151	Duplication/Outside	\$0	\$0	\$0	\$0	\$0	0	0
19	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
20	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
21	5301	Conference Equipment Rental	\$0	\$0	\$0	\$0	\$0	0	0
22	5302	Meal Functions	\$0	\$0	\$0	\$0	\$0	0	0
23	5304	Speaker/Guest Expenses	\$0	\$0	\$0	\$0	\$0	0	0
24	5305	Speaker/Guest Honorarium	\$0	\$0	\$0	\$0	\$0	0	0
25	5350	Program Allocation	\$15,781	\$487	\$12,312	\$16,273	\$9,242	\$3,700	\$9,250
26	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	0	0
27	5404	Design Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
28	5410	Mail Service-O/S	\$0	\$0	\$0	\$0	\$0	0	0
29	5413	Mail List Rental	\$0	\$0	\$0	\$0	\$0	0	0
30	5414	Supplies/Production	\$0	\$0	\$0	\$0	\$0	0	0
31	5500	Supplies/Operating	\$0	\$0	\$168	\$0	\$0	\$0	\$0
32	5522	Telephone & Fax/O/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$536	\$0	\$0
34	5530	Depr/Furn & Equipment	\$202	\$72	\$147	\$119	\$600	0	0
35	5599	Misc. Expense	\$9,803	\$1,340	\$2,124	\$1,466	\$3,190	\$1,799	\$4,277
36	5902	IUT-ITTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	5909	IUT-Dist. Center	\$733	\$344	\$540	\$522	\$372	\$521	\$372
39	5910	IUT-Repro.	\$14	\$3	\$0	\$19	\$182	\$0	\$190
40	5911	IUT-General Overhead	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41									
42	TOTAL DIRECT EXPENSES		\$84,180	\$36,380	\$60,245	\$65,357	\$129,998	\$54,952	\$122,770
43									
44	NET		(\$84,180)	(\$36,380)	(\$60,245)	(\$65,357)	(\$129,998)	(\$54,952)	(\$122,770)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and		
3		Project No.:	3831		
4		Project Name:	Friends of ACRL-Operating		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4429	Overhd-exempt Rev./Division	All revenues show in restricted account, 48-403-xxxx-3831		
9			Total Revenues		-
10	5000	Salaries & Wages	Salaries calculated at % listed in salary matrix		81,185.00
11	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		26,785.00
12	5122	Bank Service Fees	Credit card fees calculated at 2.9% of credit card donations, credit card donations are 70% of total donations, which are budgeted at \$35,000		711.00
13	5350	Program Allocation	Program development: \$1200 for pins, ribbons, other donor recognition; \$8,000 for donor appreciation reception (in Seattle)		9,250.00
14	5500	Supplies/Operating			-
15	5522	Telephone & Fax/O/S			-
16	5523	Postage & E-Mail/O/S			-
17	5543	Bad Debt Expense			-
18	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		4,277.00
19	5902	IUT-ITTS	IUT-Data Processing		-
20	5905	IUT-Telephone	IUT-Phone		
21	5909	IUT-Dist. Center	IUT-Distribution (FY19 actual)		372.00
22	5910	IUT-Repro.	IUT-Reprographics (FY19 actual)		190.00
23	5911	IUT-General Overhead			-
24			Total Expenses		122,770.00
25			Net		(122,770.00)

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

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

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Section Special Events								
3	Project 3833								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4400	Donations/Honoraria	\$14,100	\$17,600	\$16,400	\$26,900	\$31,675	\$12,000	\$12,000
8	4429	Overhd-exempt Rev./Di	\$4,110	\$3,366	\$5,329	\$4,382	\$3,212	\$3,125	\$3,125
9	4490	Misc. Fees/Revenues	\$0	\$0	\$0	\$0	\$0	0	0
10									
11	TOTAL		\$18,210	\$20,966	\$21,729	\$31,282	\$34,887	\$15,125	\$15,125
12									
13	EXPENSES								
14	5000	Salaries & Wages	\$6,640	\$4,868	\$9,413	\$6,029	\$5,481	\$6,098	\$5,055
15	5010	Employee Benefits	\$1,896	\$1,444	\$2,877	\$1,809	\$1,688	\$1,912	\$1,668
16	5122	Bank Service Fees	\$100	\$259	\$90	\$265	\$288	0	0
17	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$200	\$200
18	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
19	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
20	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	0	0
21	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
22	5301	Conference Equipment	\$0	\$0	\$0	\$0	\$0	0	0
23	5302	Meal Functions	\$4,376	\$0	\$0	\$0	\$0	0	0
24	5304	Speaker/Guest Expense	\$0	\$0	\$0	\$0	\$0	0	0
25	5305	Speaker/Guest Honorar	\$0	\$0	\$0	\$0	\$0	0	0
26	5309	Audio/Visual Equip Ren	\$0	\$0	\$0	\$0	\$0	0	0
27	5350	Program Allocation	\$12,743	\$16,323	\$19,282	\$28,141	\$33,157	\$14,000	\$14,000
28	5523	Postage & E-Mail/O/S	\$0	\$0	\$0	\$0	\$0	0	0
29	5530	Depr/Furn & Equipment	\$30	\$13	\$41	\$20	\$37	0	0
30	5599	Misc. Expense	\$1,470	\$252	\$588	\$248	\$199	\$298	\$266
31	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	0	0
32	5909	IUT-Dist. Center	\$1	\$7	\$15	\$1	\$0	0	0
33	5940	IUT-Registration Proces	\$0	\$0	\$0	\$0	\$0	0	0
34	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
35	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36									
37	TOTAL DIRECT EXPENSES		\$27,256	\$23,167	\$32,306	\$36,513	\$40,849	\$22,508	\$21,189
38									
39	NET		(\$9,046)	(\$2,201)	(\$10,576)	(\$5,231)	(\$5,962)	(\$7,383)	(\$6,064)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3833		
4		Project Name:	Section Special Events		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4400	Donations/Honoraria	Donations for special events budgeted at typical rates.		12,000
9	4429	Overhd-exempt Rev./Division	Participant Fees: \$25 @ 125 (based on average registrations collected for special events hosted by ESS, DOLS, STS, CLS and CJCLS).		3,125
10			Total Revenues		15,125
11	5000	Salaries & Wages	Salaries calculated as percentage of total as listed in salary matrix		\$5,055
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		1,668
13	5150	Messenger Service	Messenger service		200
14	5350	Program Allocation	Payments for special events (ESS Cruise, CLS, DOLS, CJCLS and STS events at MW and AC) for which registration money has been collected.		14,000
15	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		266
16	5999	IUT-Misc.	Collection Expense: \$2.00 for each participant		-
17			Total Expenses		\$21,189
18			Net		(\$6,064)

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

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

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

	B	C	H	I	J	K	L	M	N
1	ALA Budget Worksheet								
2	Annual Conference CE Programs								
3	Project 3835								
4			2015	2016	2017	2018	2019	2020	2021
5			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
6	REVENUE								
7	4400	Donations/Honoraria	\$17,400	\$15,200	\$16,300	\$15,800	\$14,000	\$16,000	\$16,000
8	4429	Overhd-exempt Rev./Di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9									
10	TOTAL		\$17,400	\$15,200	\$16,300	\$15,800	\$14,000	\$16,000	\$16,000
11									
12	EXPENSES								
13	5000	Salaries & Wages	\$13,280	\$12,450	\$16,001	\$11,456	\$15,604	\$10,490	\$14,394
14	5010	Employee Benefits	\$3,791	\$3,694	\$4,890	\$3,437	\$4,807	\$3,289	\$4,749
15	5122	Bank Service Fees	\$162	\$29	\$14	\$29		0	0
16	5150	Messenger Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	5210	Transportation	\$0	\$0	\$0	\$0	\$0	0	0
18	5212	Lodging & Meals	\$0	\$0	\$0	\$0	\$0	0	0
19	5214	Entertainment	\$0	\$0	\$0	\$0	\$0	0	0
20	5300	Facilities Rent	\$0	\$0	\$0	\$0	\$0	0	0
21	5301	Conference Equipment	\$0	\$0	\$0	\$0	\$0	0	0
22	5302	Meal Functions	\$14,967	\$14,952	\$4,984	\$11,516	\$9,734	\$14,000	\$14,000
23	5304	Speaker/Guest Expense	\$0	\$0	\$0	\$0	\$0	0	0
24	5305	Speaker/Guest Honorar	\$0	(\$452)	\$0	\$0		0	0
25	5308	Special Transportation	\$0	\$0	\$0	\$0	\$0	0	0
26	5350	Program Allocation	\$17,563	\$11,373	\$16,956	\$8,065	\$10,278	\$27,700	\$27,700
27	5402	Printing-O/S	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
28	5530	Depr/Furn & Equipment	\$61	\$35	\$69	\$38	\$106	0	0
29	5599	Misc. Expense	\$2,941	\$643	\$1,000	\$471	\$566	\$513	\$758
30	5905	IUT-Telephone	\$0	\$0	\$0	\$0	\$0	0	0
31	5909	IUT-Dist. Center	\$2	\$1	\$6	\$0	\$0	0	0
32	5910	IUT-Repro.	\$0	\$0	\$0	\$0	\$28	0	0
33	5942	IUT-Advertising	\$0	\$0	\$0	\$0	\$0	0	0
34	5999	IUT-Misc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35									
36	TOTAL DIRECT EXPENSES		\$52,767	\$42,725	\$43,920	\$35,012	\$41,123	\$57,992	\$63,601
37									
38	NET		(\$35,367)	(\$27,525)	(\$27,620)	(\$19,212)	(\$27,123)	(\$41,992)	(\$47,601)

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research		
3		Project No.:	3835		
4		Project Name:	Annual Conference Programs		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4400	Donations/Honoraria	Donations for Annual Conference programs and poster sessions/receptions budgeted at more typical donation rate.		16,000
9	4429	Overhd-exempt Rev./Division			
10			Total Revenues		16,000
11	5000	Salaries & Wages	Salaries @ % listed in the salary matrix		\$14,394
12	5010	Employee Benefits	Benefit percentage of line 5000 as provided by ALA Planning & Budgeting		4,749
13	5150	Messenger Service	Messenger service		-
14	5302	Meal Functions	Catering at programs and poster sessions/receptions		14,000
15	5350	Program Allocation	ACRL Board allocation of \$20,000 for program speakers, photocopying, posterboards, \$200 flyer for President's program with award winners on back side, \$7500 for ACRL President's Program.		27,700
16	5402	Printing-O/S	Share of this project's printing costs for Annual Conference Programs and meetings C&RL News insert		2,000
17	5599	Misc. Expense	This is each project's share of ACRL general expenses such as supplies, travel, telephone, and equipment depreciation. Calculated at same % of total operating expenses as salaries above.		758
18	5999	IUT-Misc.			
19			Total Expenses		\$63,601
20			Net		(47,601)

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

	B	C	D	E	F
1		Unit No.:	403		
2		Unit Name:	Association of College and Research Libraries		
3		Project No.:	3836		
4		Project Name:	Immersion Assessment Prog		
5					
6					FY 2021 Budget
7	Line#	Line Item Description	Explanation	Memo Only	\$ Amount
8	4200	Registration Fees	Registration fees: 56 participants @ \$1,575= \$88,200. 4 nonmembers @ \$1,675 = \$6,700. Total = \$94.900. Budgeted @ 90% = \$85,410. Based on 60 attendees. Minimum attendance: 54	88,200	-
9	4429	Overhd-exempt Rev./Division	Revenue for lodging: 60 participants @ \$65 per night for four nights at Scarritt Bennett <This covers costs for participant lodging in 5212>	6,700	-
10			Total Revenues		-

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

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

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

404 FY21 CHOICE Budget at a Glance

		5/7/2020	Var to FY19								
		FY21B	FY20B	FY21B v FY20B	FY19	FY21B v FY19	FY21B v FY19 %	FY18	FY17	FY16	FY15
TOTAL REVENUES		2,458,566	2,645,630	(187,065)	2,520,864	(62,298)	(2.47%)	2,797,784	2,940,493	2,892,975	3,017,390
TOTAL EXPENSES		2,410,825	2,654,851	244,026	2,698,854	288,029	10.67%	2,945,285	3,055,258	3,129,365	3,150,448
NET REVENUES		47,741	(9,220)	56,961	(177,990)	225,731	126.82%	(147,501)	(114,765)	(236,390)	(133,058)
126.82%											
REVENUE											
SUBSCRIPTIONS											
3900	4110 Choice magazine	347,724	386,360	(38,636)	387,925	(40,201)	(10.36%)	429,171	445,608	519,261	546,882
3901	4110 Reviews on Cards	86,073	90,603	(4,531)	92,677	(6,604)	(7.13%)	100,070	116,186	141,372	148,602
	Subtotal: Choice Print	433,797	476,963	(43,166)	480,602	(46,805)	(9.74%)	529,241	561,794	660,633	695,484
3913	4110 Choice Reviews	625,242	664,514	(39,272)	651,630	(26,388)	(4.05%)	678,076	684,248	652,009	679,982
	Subtotal: All Choice	1,059,038	1,141,477	(82,439)	1,132,232	(73,194)	(6.46%)	1,207,317	1,246,042	1,312,642	1,375,466
3905	4110 Resources for College Libraries	140,000	147,125	(7,125)	132,798	7,202	5.42%	138,545	147,579	145,365	195,935
3918	4110 ccAdvisor (Choice)	37,500	37,500	0	41,100	(3,600)	(8.76%)	32,130	0	0	0
4110	TOTAL SUBSCRIPTIONS	1,236,538	1,326,102	(89,564)	1,306,130	(69,592)	(5.33%)	1,377,992	1,393,621	1,458,007	1,571,401
ADVERTISING & SPONSORED CONTENT											
3907	4140 Choice magazine	225,000	300,000	(75,000)	266,090	(41,090)	(15.44%)	352,534	439,984	437,178	441,333
	4611 Commissions and agency fees	(10,125)	(13,500)	3,375	(7,804)	(2,321)	29.74%	(10,856)	(17,239)	(23,274)	(30,771)
	Choice magazine net	214,875	286,500	(71,625)	258,286	(43,411)	(16.81%)	341,678	422,745	413,904	410,562
3913	4143 Choice Reviews gross	30,000	30,000	0	146,775	(116,775)	(79.56%)	183,340	196,813	163,787	183,734
	4610 Commissions	(1,350)	(1,350)	0	(5,407)	4,057	(75.03%)	(5,601)	(7,743)	(8,589)	(9,572)
	Choice Reviews net	28,650	28,650	0	141,368	(112,718)	(79.73%)	177,739	189,070	155,198	174,162
3914	4140 Content marketing: White Papers	40,000	30,000	10,000	51,100	(11,100)	(21.72%)	40,000	0	0	0
	4143 Content marketing: Podcasts	30,000	22,500	7,500				15,500			
	4143 Content marketing: eBlasts	120,000	120,000	0	see 3913			see 3913			
	4143 Content marketing: Newsletters and Other	60,000	60,000	0	see 3913			see 3913			
	4610 Digital commissions	(9,450)	(9,113)	(338)							
	4611 Print commissions	(1,800)	(1,350)	(450)	(2,705)	905	(33.46%)	(4,028)	0	0	0
	Choice content marketing net	238,750	222,038	16,713	48,395	190,355	393.34%	51,472	0	0	0
3918	4143 ccAdvisor gross (Choice)	10,000	12,500	(2,500)	12,826	(2,826)	(22.03%)	12,323	0	0	0
	4610 Commissions	(450)	(563)	113	(647)	197	(30.45%)	(506)	0	0	0
	ccAdvisor net	9,550	11,938	(2,388)	12,179	(2,629)	(21.59%)	11,817	0	0	0
4140	Print Advertising Gross	265,000	330,000	(65,000)	317,190	(52,190)	(16.45%)	392,534	439,984	437,178	441,333
4143	Digital Advertising Gross	250,000	245,000	5,000	159,601	90,399	56.64%	204,227	214,505	163,787	183,734
	Subtotal x webinars	515,000	575,000	(60,000)	476,791	38,209	8.01%	596,761	654,489	600,965	625,067
4611	Sales Commission: Print	(19,097)	(22,022)	2,925	(17,011)	(2,086)	12.26%	(19,138)	(24,598)	(29,247)	(30,771)
4610	Sales Commission: Digital	(11,250)	(11,025)	(225)	(6,054)	(5,196)	85.83%	(6,208)	(8,978)	(8,589)	(9,572)
	Subtotal Commissions	(30,347)	(33,047)	2,700	(23,065)	(7,282)	31.57%	(25,346)	(34,613)	(37,836)	(40,343)
	Total Advertising x Webinars	484,653	541,953	(57,300)	453,785	30,868	6.80%	571,415	619,876	563,129	584,724
3909	4105 Webinars gross (Choice)	159,375	159,375	0	145,325	14,050	9.67%	106,675	105,600	91,300	77,750
	4611 Webinar commissions	(7,172)	(7,172)	0	(6,443)	(729)	11.31%	(4,254)	(7,359)	(5,973)	0
	Webinars net	152,203	152,203	0	138,882	13,321	9.59%	102,421	98,241	85,327	77,750
	TOTAL ADVERTISING & SPONSORED CONTENT	644,028	701,328	(57,300)	599,110	44,918	7.50%	678,090	725,476	654,429	662,474
ROYALTIES											
3900	4421 Choice (CCC, reprints, etc.)	11,300	1,000	10,300	1,370	9,930	724.82%	931	6,189	1,318	271
3902	4421 Choice reviews	497,699	510,200	(12,501)	513,321	(2,826)	(0.55%)	514,160	561,853	500,089	492,013
3905	4421 Resources for College Libraries	10,000	8,000	2,000	7,000	8,630	123.29%	15,000	78,500	119,964	130,483
	TOTAL ROYALTIES	518,999	519,200	(201)	521,691	5,678	1.09%	530,091	646,542	621,371	622,767
MISCELLANEOUS SALES											
3900	4109 Misc. Sales	2,000	2,000	0	158	1,842	1165.82%	1,847	5,638	7,102	6,659
3905	4109 RCL Reimbursement	0	0	0	0	(521,691)		79,713	82,090	70,962	80,000
3913	4109 EBSCO affiliate fee	12,000	12,000	0	12,000	0	0.00%	12,000			
	TOTAL MISC SALES	14,000	14,000	0	12,158	1,842	15.15%	93,560	87,728	78,064	86,659
MISCELLANEOUS REVENUE											
3900	4490 Remaindered books	45,000	85,000	(40,000)	81,775	(36,775)	(44.97%)	118,051	87,126	81,104	74,089
	TOTAL MISC REVENUE	45,000	85,000	(40,000)	81,775	(36,775)	(44.97%)	118,051	87,126	81,104	74,089
						0					
TOTAL REVENUES		2,458,566	2,645,630	(187,065)	2,520,864	(62,298)	(2.47%)	2,797,784	2,940,493	2,892,975	3,017,390
EXPENSES											
	Payroll and Related Expenses	1,530,479	1,618,065	87,586	1,665,237	134,758	91.91%	1,618,841	1,586,901	1,380,512	1,388,005
	Outside Services	66,831	65,650	(1,181)	101,658	34,827	34.26%	187,180	322,293	438,545	411,743
	Travel and Related Expenses	24,550	36,150	11,600	41,543	16,993	40.90%	38,949	48,575	52,412	48,851
	Meetings and Conferences	14,850	12,600	(2,250)	11,771	(3,079)	(26.16%)	13,658	12,495	11,752	11,463
	Publication-related Expenses	266,385	348,782	82,397	260,373	(6,012)	(2.31%)	303,821	308,158	487,107	503,325
	Operating Expenses	216,910	248,967	32,057	308,930	92,020	29.79%	421,091	394,287	410,142	388,720
	TOTAL DIRECT EXPENSES	2,120,006	2,330,215	210,209	2,389,512	269,506	11.28%	2,583,540	2,672,709	2,780,470	2,752,107
	TOTAL INDIRECT EXPENSES	(38,881)	(55,135)	(16,254)	(63,083)	(24,202)	(38.37%)	(59,354)	(55,257)	(89,222)	(73,153)
	IUT/Overhead	325,760	350,546	24,786	334,014	8,254	2.47%	371,353	388,206	374,640	383,209
	IUT/Allocations (Liberty Square)	3,940	29,225	25,285	38,411	34,471	89.74%	49,746	55,905	63,477	81,980
	UBIT	0	0	0	0	0	#DIV/0!	0	(6,305)	0	6,305
	TOTAL OVERHEAD	329,700	379,771	50,071	372,425	42,725	11.47%	421,099	437,806	438,117	471,494
TOTAL EXPENSES		2,410,825	2,654,851	244,026	2,698,854	288,029	10.67%	2,945,285	3,055,258	3,129,365	3,150,448

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

LINE # LINE ITEM DESCRIPTION

Subtotal - Outside Services 69,076

	Conference	Events	Staff	Cost	FY21B	
	SPOS	0	1	\$450	\$0	
	Charleston	1	1	\$450	\$450	
	ALA Midwinter	1	1	\$450	\$450	
	ALA Annual	1	3	\$450	\$1,350	
	ACRL Biannual Conference	1	2	\$450	\$900	
	Other	0	0	\$450	\$0	
	Publisher trips to ALA, productOps, etc.	0	1	\$450	\$0	
	ACRL Ex Dir trips to CHOICE	2	1	\$450	\$900	
5210	Transportation	6	10		\$4,050	4,050

	Conference	Events	Staff	Cost	FY21B	
	SPOS	0	1	\$1,100	\$0	
	Charleston	1	1	\$1,100	\$1,100	
	ALA Midwinter	1	1	\$1,100	\$1,100	
	ALA Annual	1	3	\$1,100	\$3,300	
	ACRL Biannual Conference	1	2	\$1,100	\$2,200	
	Other	0	0	\$1,100	\$0	
	Publisher trips to ALA, productOps, etc.	0	1	\$1,100	\$0	
	ACRL Ex Dir trips to CHOICE	2	1	\$600	\$1,200	
					\$0	
5212	Lodging & Meals	6	10		\$8,900	8,900

					FY21B	
					\$1,200	
5214	Entertainment				\$1,200	1,200

					FY21B	
					\$600	
5216	Business Meetings				\$600	600

Subtotal - Travel and Related Expenses \$ 13,550

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

LINE #	LINE ITEM DESCRIPTION		FY21B	
5430	Web Operating Expenses	\$	-	0

Subtotal - Publication-Related Expenses \$ -

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

5031	Staff Development			\$0	0
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		FY21B	
5500	Supplies/Operating	General office supplies, e.g. paper, file folders	10,000

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

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

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

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

LINE #	LINE ITEM DESCRIPTION					
		Item			FY21B	
		Comcast primary	\$	19,500		
		Comcast secondary	\$	1,980		
		Voice line	None: using fibre line instead	\$	-	
		FedEx	\$	1,500		
		Postage (Endicia), mailing books, etc.	\$	25,000		
5523	Postage & E-Mail/O/S	Total		\$47,980		47,980
		FY18 new purchases	Items	Total	Years	FY21B
				CEA Item - IT/Network infrastructure		\$2,667
				CEA Item - IT/Workstations, desktop technology		\$1,167
		Prior Years	office equip (from Finance)			
5530	Depr/Furn & Equipment			TOTAL	\$3,833	3,833
					FY21B	
5545	Taxes/Property	CHOICE property tax (postage meter/computer leases)		\$0		0
				\$0		
					FY21B	
		ACRL National Conference sponsorship (odd # years)		\$7,500		
5560	Organization Support/Contrib.			\$7,500		7,500
					FY21B	
5599	Misc. Expense	Miscellaneous office expenses		\$750		750
				Subtotal - Operating Expenses	\$ 85,809	
					FY21B	
5904	Transfer to/from Endowment	Description				
		LTI interest transfer to Magazine project			(\$42,840)	(42,840)

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

LINE # LINE ITEM DESCRIPTION

ACRL charge for administrative services		estimate MED 12/17/19	ACRL to Choice	FY21B	
			Choice to ACRL	\$9,586	
5941	IUT-CHOICE			\$9,586	9,586
				FY21B	
5999	IUT-Misc.			\$0	0
Subtotal - Inter-Unit Transfers				(\$33,254)	
FY15 UBIT set-aside				FY21B	
5600	Taxes/Income		\$0	\$0	
Subtotal - Overhead and Taxes				0	
TOTAL PROJECT EXPENSES (G&A)				\$1,512,316	
NET PROJECT REVENUE				(\$1,512,316)	

LINE #	LINE ITEM DESCRIPTION								FY21B
REVENUES									
4104	Sales/Rental-Mail Lists	Income from rental of CHOICE mailing list			\$0			FY21B \$0	\$0
4109	Sales/Miscellaneous	Single-copy and Choice Select sales OAT seals: print and digital		End Select program				FY21B \$2,000	2,000
4110	Subscriptions		FY16	86% FY17	96% FY18	90% FY19	100% FY20B	90% FY21B	347,724
			519,261	445,608	429,171	387,925	\$ 386,360	\$ 347,724	
4421	Royalties-Exempt	Description Ebook Central license to OAT matching titles (50% of ProQuest royalty; remaining 50% in 3905) Copyright Clearance Ctr & reprint fees						FY21B \$10,000 \$1,300 \$0	11,300
4490	Misc. Fees/Revenues	Income from sale of reject books/misc. revenues Total						FY21B \$45,000 \$45,000	45,000
TOTAL PROJECT REVENUES								\$406,024	
EXPENSES									
5000	Salaries & Wages				All Choice	% this Project		FY21B \$3,900	\$0
					\$ 1,141,782	0.00%	\$ -		
5001	Temp Employees-In-House							FY21B \$0	0
5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk						FY21B \$0	0
5010	Employee Benefits				Staff	Rate		FY21B \$0	-
					Temps	15.00%		\$0	
								\$0	
5016	Prof Memberships				FY14	FY15B		FY21B \$0	0
					\$ -	\$2,750			
Subtotal - Payroll & Related Expense								\$0	

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

LINE #	LINE ITEM DESCRIPTION						FY21B	
5100	Temp Employee/Outside				Other		\$0	0
5110	Professional Services	Description					FY21B	
		Professional Services (Blog: 1 contributing editor = \$2,400/year; 8 contributing writers = \$4,800/year)					\$7,200.00	
							\$0	
							\$7,200	7,200
5140	Repairs/Maintenance	Description					FY21B	
		Choice Connect annual support/hosting	AWS--recorded at 3913 and 3918					
						\$	-	
						\$	-	
						\$	-	0
Subtotal - Outside Services							7,200	
5210	Transportation	Billing	Conference	Events	Staff	Cost	FY21B	
		Feb	ALA Midwinter	1	0	\$450	\$0	
		Nov	Charleston	1	0	\$450	\$0	
		July	ALA Annual	1	0	\$450	\$0	
		March	Other	0	0	\$250	\$0	
				0	0	\$450	\$0	
			ACRL Biannual Conference	0	0	\$450	\$0	
						\$2,500	\$0	0
5212	Lodging & Meals	Billing	Conference	Events	Staff	Cost	FY21B	
		Feb	ALA Midwinter	1	0	\$1,100	\$0	
		Nov	Charleston	1	0	\$1,100	\$0	
		July	ALA Annual	1	0	\$1,100	\$0	
		March	Other	0	0	\$250	\$0	
			ACRL Biannual Conference	0	0	\$1,100	\$0	
				0	0	\$1,100	\$0	
							\$0	0
5216	Business Meetings	Event/Location		Events		Avg. Cost	FY21B	
		Meetings with business partners & prospects		0		\$250	\$0	
							\$0	0
Subtotal - Travel and Related Expenses							0	
5400	Editl/Proofreading-O/S	Description					FY21B	
		Copyediting Allocation					\$5,000	
		Total editorial & proofreading					\$5,000	5,000
5401	Typesetting/Comptn-O/S	Description					FY21B	
		Walsworth					\$2,900	2,900

LINE #	LINE ITEM DESCRIPTION					FY21B
5402	Printing-O/S	Description				FY21B
		Walsworth				\$78,000
5404	Design Service-O/S					\$0
						\$0
5410	Mail Service-O/S	Type of Service				FY21B
		Mailing and postage for magazine (12 issues):postal service and Walsworth				\$ 15,000
		Fulfillment mailing services (ESP/USPS)				\$ 3,600
		Total Mailing Expense				\$ 18,600
5414	Supplies/Production					FY21B
		Layout and printing supplies (stripping)				\$3,000
5415	Pre-Press/Photo Services					FY21B
		Pre-press graphics services (primarily covers)	FY14	FY15B		
			\$ -	\$0	\$0	
5420	Copyright Fees					FY21B
		Copyright Office registration fees				\$400
5430	Web Operating Expenses					FY21B
		ESP All Choice pubs go here CCA in 3918	Pubs	Unit	Months	Total
			3	\$135	12	\$4,860
			Total			\$4,860
5433	Order Processing/Fulfillment	Vendor/Description				FY21B
		ESP/fulfillment expenses: includes Choice, Cards, and Choice Reviews				\$ 35,000
Subtotal - Publication Related Expenses						147,760
5030	Staff Recruitment/Relocation	Item	#	Est. Cost	FY21B	
		Recruiting expense/local searches	\$0	\$1,000	\$0	
		Recruiting expense/national searches	\$0	\$7,500	\$0	
		Total			\$0	
5031	Staff Development					\$0
5501	Equipment/Software-Minor					\$0

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

LINE # LINE ITEM DESCRIPTION

FY21B

		Item		FY21B	
		OCLC access charges (ALA Library IUT)			
		OCLC publishing services/bib data agreement	\$	15,600	
		EBSCO subscription at ALA			
		Other reference materials	\$	2,000	
5502	Ref Matls/Periodicals		\$	17,600	17,600

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

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

				FY21B	
		Accrued Prior Year depreciation		\$8,812	
5530	Depr/Furn & Equipment	Total		\$8,812	9,139

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

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

LINE #	LINE ITEM DESCRIPTION		FY21B	FY21B
5599	Misc. Expense	Miscellaneous office expenses	\$0	0

Subtotal - Operating Expenses 27,339

5903	IUT-Subscription Processing		FY21B	0
		\$ -		

Subtotal - Inter-Unit Transfers \$0

	FY2019 ALA overhead charges	Rate	FY17 Revenue	FY21B	
	4104 Rental Mail lists	13.25%	\$0	\$0	
	4109 Sales/Misc	13.25%	\$2,000	\$265	
	4110 Subscriptions	13.25%	\$347,724	\$46,073	
	4421 Royalties	13.25%	\$11,300	\$1,497	
	4490 Misc. Revenue	13.25%	\$45,000	\$5,963	
5911	IUT-General Overhead		\$406,024	\$53,798	53,798

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

Subtotal - Overhead and Taxes 53,798

TOTAL PROJECT EXPENSES \$236,097
NET PROJECT REVENUE \$169,927

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY21B</u>
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TOTAL PROJECT REVENUES	\$86,073
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Unit No.:	404
Unit Name:	CHOICE
Project No.:	3901
Project Name:	Choice Reviews on Cards

LINE #	LINE ITEM DESCRIPTION				FY21B
5410	Mail Service-O/S	Mailing and postage for ROC's (12 issues)			FY21B \$7,200 \$7,200
5414	Supplies/Production	Shipping materials			FY21B \$5,900 5,900
5430	Web Operating Expenses	Recorded at 3900			FY21B Total \$0 Total \$0 \$0
Subtotal - Publication Related Expenses					\$39,600
5911	IUT-General Overhead		Line Item Subscriptions	Revenue \$ \$86,073	Rate 13.25%
				O/H Charge \$11,405	\$11,405
Subtotal- Overhead and Taxes					\$11,405
TOTAL PROJECT EXPENSES					\$51,005
NET PROJECT REVENUE					\$35,068

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

LINE #LINE ITEM DESCRIPTION

REVENUES

				FY21B	
		Revenues received from license agreements with publishing partners; details below		FY21B	
				FY19	
		B&T: Content Café and Title Source	\$ 38,522	\$ 40,000	
		EBSCO: new product		\$ -	
		EBSCO: OAT	\$ 7,500	\$ 7,500	
		EBSCO: GOBI	\$ 105,000	\$ 105,000	
		Emery Pratt	\$ 1,000	\$ 1,000	
		Gale/Cengage	\$ 29,500	\$ 30,000	
		Ingram: iPage	\$ 12,750	\$ 12,750	
		Midwest	\$ 2,500	\$ 2,500	
		OCLC: OAT	\$ 4,100	\$ 4,000	
		OCLC: SCS	\$ 25,000	\$ 15,000	
		ProQuest: Oasis	\$ 25,000	\$ 25,000	
		ProQuest: Summon	\$ 52,000	\$ 45,000	
		ProQuest: Ebook Central	\$ 9,000	\$ 10,000	
		ProQuest: BIP, Syndetics	\$ 210,474	\$ 199,949	
4421	Royalties-Exempt	Total	\$ 522,346	\$ 497,699	\$497,699

TOTAL PROJECT REVENUES \$497,699

EXPENSES

LINE #LINE ITEM DESCRIPTION

5000	Salaries & Wages	All Choice	% this Project	\$3,902	
		\$ 1,141,782	0.000%	\$0	\$0

5010	Employee Benefits	33% of staff salary #5000 and 15% of #5001 and #5002	31.50%	FY21B \$0	\$0
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Subtotal - Payroll & Related Expense \$0

5110	Professional Services			FY21B	
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Subtotal - Outside Services

5400	Editl/Proofreading-O/S	Description		FY21B	
		Copyediting Allocation		\$0	
		Total editorial & proofreading		\$0	0

Subtotal - Publication Related Expenses 0

5911	IUT-General Overhead	Line Item	Revenue \$	Rate	O/H Charge	
		\$4,421 Royalties	\$497,699	13.25%	\$65,945	\$65,945

Subtotal - Overhead and Taxes \$65,945

TOTAL PROJECT EXPENSES \$ 65,945
NET PROJECT REVENUE \$ 431,754

LINE #	LINE ITEM DESCRIPTION									
REVENUES										
FY21B										
4109	Sales/Miscellaneous	Bowker expense reimbursements (per agreement)							FY21B	
								\$0	\$0	
			Units	Price	Gross	Split		FY21B		
		ProQuest				\$		140,000		
		Choice (@50%)	0	\$	850	\$	-	50%	\$	
								-		
4110	Subscriptions	Total							\$	140,000
									140,000	
FY21B										
4421	Royalties-Exempt	Ebook Central license to RCL matches (50% of ProQuest royalty; remaining 50% in 3900)							\$10,000	
								Total	\$10,000	
									10,000	
TOTAL PROJECT REVENUES								\$150,000		

C:\Users\apayne\Downloads\B&F Docs\Doc 14.0 CHOICE FY21 budget at-a-glance 6/9/2020 9:00 AM

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

LINE # LINE ITEM DESCRIPTION

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

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

Subtotal - Travel & Related Expenses \$ -

5305	Speaker/Guest Honorarium				FY21B	0
					\$0	

Subtotal - Meetings & Conferences 0

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

Subtotal - Publication Related Expenses \$ -

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

5031	Staff Development				\$0	0
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5502	Ref Matls/Periodicals	Print and electronic reference materials	FY14	FY15B	FY21B	0
			\$0	\$0	\$0	

5520	Equipment Rental/Lease		FY14	FY15B	FY21B	0
		Leased equipment monthly rental fees	\$0	\$0	\$0	

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

LINE # LINE ITEM DESCRIPTION

5523	Postage & E-Mail/O/S		FY14	FY15B	FY21B	
			\$211	\$125	\$0	0

5599	Misc. Expense	Miscellaneous office expense	FY14	FY15B	FY21B	
			\$0	\$50	\$0	0

Subtotal - Operating Expenses \$ -

5904	Transfer to/from Endowment	Description	FY14	FY15B	FY21B	
		LTI interest transfer to RCL project	\$0	\$0	\$0	0

Subtotal - IUT's \$ -

FY15 ALA overhead charges		Line	Description	Rate	2015 Revenue	FY21B	
5911	IUT-General Overhead	4109	Sales/Miscellaneous	13.25%	\$0	\$0	19,875
		4110	Subscriptions	13.25%	\$140,000	\$18,550	
		4421	Royalties	13.25%	\$10,000	\$1,325	
			Totals		\$150,000	\$19,875	

5600	Taxes/Income		FY13	FY14B	FY21B	
			\$0	\$0	\$0	0

Subtotal- Overhead and Taxes 19,875

TOTAL PROJECT EXPENSES \$ 57,542
NET PROJECT REVENUE \$ 92,458

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

LINE # LINE ITEM DESCRIPTION

REVENUES

										FY21B
4140	Advertising/Gross			Revenue History		FY18	FY19	FY20B	75.00%	
									FY21B	
		Magazine Ad Sales Revenues (gross)				\$352,534	\$266,090	\$300,000	\$	225,000
		</								

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					
5122	Bank Service Fees	Bank service fees on ad sales accounts: Moved to 0000			FY21B	\$0
					\$0	
5140	Repairs/Maintenance	Annual maintenance fee/ad sales system		Spacemaster	FY21B	\$0
					\$0	
Subtotal - Outside Services					\$0	
	Billing	Conference	# Ad Sales Staff	Avg. Cost	Total	
		Charleston	0	\$450	\$0	
		ALA Midwinter	0	\$450	\$0	
		ALA Annual	1	\$450	\$450	
		ACRL Biannual Conference	1	\$450	\$450	
		Other	0	\$450	\$0	
				Total	\$900	
		Project 3907 share		70%	\$630	
	Billing	Conference	# 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	1	\$1,100	\$1,100	
		Other	0	\$1,100	\$0	
				Total	\$2,200	
		Project 3907 share		70%	\$1,540	
5216	Business Meetings	Event	# Events	Avg. Cost	Total	
		Meetings with advertisers	5	\$100	\$500	
		Project 3907 share		70%	\$350	
Subtotal - Travel & Related Expenses					\$2,520	
5402	Printing-O/S	CHOICE Ad Sales Promo Printing Expense			FY21B	
			OAT certificates	inventory		
			OAT seals, etc.	inventory		
		(Switched to electronic media kit in 2010)		\$0	\$0	
5404	Design Service-O/S	Outside ad sales promo creative expenses: media kit			FY21B	\$0
					\$0	
Subtotal - Publication Related Expenses					\$0	
5031	Staff Development	Ad Sales Salaries		Rate	Total	
		\$46,527		0.00%	\$0	
					\$0	
					\$0	

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

5500	Supplies/Operating				FY21B	
		General office supplies, e.g. paper, file folders			\$0	
		Project 3907 share	70%	\$0		

5522 Telephone & Fax/O/S	Item			FY21B	294
	Local & long-distance phone/ad sales			\$420	
		Project 3907 share	70%	\$ 294	

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

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

Subtotal - Operating Expenses \$294

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

Subtotal - Inter-Unit Transfers \$0

5911	IUT-General Overhead	Line Item	Revenue \$	Rate	O/H Charge	\$28,471
		4140 Advertising/Gross	\$225,000	13.25%	\$29,813	
		4611 Comm/Sales Rep	\$ (10,125)	13.25%	(\$1,342)	
		4612 Comm/Adv Agency	\$0	13.25%	\$0	
		Totals	\$214,875		\$28,471	

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

Subtotal- Overhead and Taxes \$28,471

TOTAL PROJECT EXPENSES \$98,162
NET PROJECT REVENUE \$116,713

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

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

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

EXPENSES				FY21B	
		All Choice	% this Project	3908	
5000 Salaries & Wages		\$1,141,782	0.000%	\$ -	\$0
5001 Temp Employees-In-House	Position	FY14	FY15B	FY21B	
	Webinar/Ad Sales Support Coordinator	\$ -	\$ -	\$ -	\$0
5002 Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk	Total Overtime		\$1,500.00	
		Project 3908 share			
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
Subtotal: Payroll and Related Expenses				\$0	
5210 Transportation	Billing	# Ad Sales Staff	Avg. Cost	FY21B	
	Conference	0	\$450	\$0	
	Charleston	0	\$450	\$0	
	ALA Midwinter	1	\$450	\$450	
	ALA Annual	1	\$450	\$450	
	ACRL Biannual Conference	0	\$450	\$0	
	Other	TRUE		\$900	
		Project 3908 share	30%	\$270	\$270
5212 Lodging & Meals	Billing	# Ad Sales Staff	Avg. Cost	FY21B	
	Conference	0	\$1,100	\$0	
	Charleston	0	\$1,100	\$0	
	ALA Midwinter	1	\$1,100	\$1,100	
	ALA Annual	1	\$1,100	\$1,100	
	ACRL Biannual Conference	0	\$1,100	\$0	
	Other	TRUE		\$2,200	
		Project 3908 share	30%	\$660	\$660
5216 Business Meetings	Event	# Events	Avg. Cost	Total	
	Meetings with advertisers	5	\$100	\$500	
		Project 3908 share	30%	\$150	\$150
Subtotal - Travel & Related Expenses				\$1,080	

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

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

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

5402	Printing-O/S	Ad Sales Promotion Printing Expenses			FY21B	\$0	\$0
5404	Design Service-O/S	Ad Sales Promotion Design Expenses			FY21B	\$0	\$0
Subtotal - Publication Related Expenses					\$0		
5031	Staff Development				Total	\$0	\$0
5500	Supplies/Operating	General office supplies, e.g. paper, file folders	FY14	FY15B	FY21B	\$0	\$0
			\$200	\$300	\$0		
		Project 3908 share	30%	\$60	\$90		
5522	Telephone & Fax/O/S	Item			FY21B	\$420	\$126
		Local & long-distance phone/ad sales					
		Project 3908 share	30%	\$	126		
5523	Postage & E-Mail/O/S	Item			FY21B	\$0	\$0
		Mailroom postage; overnight delivery services					
Subtotal - Operating Expenses					\$126		
5906	IUT-Order Billing				FY21B	\$0	\$0
		ALA charges for Ad Sales Invoice Processing	30%		\$0		
5942	IUT-Advertising	CHOICE charges to ACRL for ad sales			FY21B	(\$1,206)	(\$1,206)
Subtotal - Inter-Unit Transfers					(\$1,206)		
TOTAL PROJECT EXPENSES					\$0		
NET PROJECT REVENUE					\$0		

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

LINE #	LINE ITEM DESCRIPTION	\$6,500
REVENUES		

								FY21B
		Commission Rate	Number	Rate	Gross	Transfer Rate	Revenue	
Sales			25	\$ 7,500	187,500	85%	159,375	
Commission		4.50%			(8,438)	85%	(7,172)	
Net Sales					179,063		152,203	
		Revenue to ACRL					28,125	
		Commissions to ACRL					(1,266)	
4105	Sales/Webinars, Webcasts. Web CE							\$159,375
			Choice	Rate	Gross	Split	Share	
			ACRL	4.50%	(8,437.50)	0.85	(7,172)	
						0.15	(1,266)	
4611	Comm/Sales Rep		Total				(8,438)	(7,172)
TOTAL PROJECT REVENUES								\$152,203

LINE #	LINE ITEM DESCRIPTION
EXPENSES	

5000 Salaries & Wages		All Choice	% this Project	\$3,909	
		\$1,141,782	0.000%	\$0	\$0
5001 Temp Employees-In-House		FY21B			
		TOTAL	\$	-	\$0
5002 Overtime/Wages		FY21B			
Non-exempt staff time in excess of 35 hours/wk					\$0
Total Overtime					
		TOTAL	\$	-	
Benefit Calculation		Amount	Benefit %	Benefit \$	
5000 Project Salaries & Wages		\$0	31.50%	\$0	
5001 Temp Employees In-House		\$0	15.00%	\$0	
5002 Overtime Wages		\$0	15.00%	\$0	
4611 Commissions/Sales Reps			0.00%	\$0	
5010 Employee Benefits	TOTAL	\$0		\$0	\$0
Subtotal - Payroll & Related Expense					\$0
5110 Professional Services		FY21B			
Outside and freelance labor					\$0
Subtotal - Outside Services					\$0
5404 Design Service-O/S		FY21B			
					\$0

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

LINE #	LINE ITEM DESCRIPTION	\$6,500		
5431	Webinars/Webcasts/Web CE Exp	Hosting and production (WebEx)	FY21B	
			\$6,000	\$6,000
Subtotal - Publication Related Expenses			\$6,000	

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

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

5540	Royalty Expense	Item	Gross Revenue	Rate	FY21B	
		ACRL	\$159,375	0.0%	\$0	\$0

Subtotal - Operating Expenses \$0

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

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

5911	IUT-General Overhead		Revenue \$	Rate	O/H Charge	
			Sales	159,375	0	21,117
			Commissions	(7,172)	0	(950)
			TOTAL			20,167
						\$20,167

5600	Taxes/Income	FY15 UBIT Reserve	Line Item	Revenue \$	Rate	UBIT \$	
			Advertising/Gross	\$152,203	0.00%	\$0	\$0

Subtotal- Overhead and Taxes \$20,167

TOTAL PROJECT EXPENSES \$21,746
NET PROJECT REVENUE \$130,457

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

LINE #	LINE ITEM DESCRIPTION					FY21B
EXPENSES						
		All Choice	% this Projec	\$3,910		
5000	Salaries & Wages	\$1,141,782	0.000%	\$0		\$0
5010	Employee Benefits		32%	\$0		\$0

Subtotal - Payroll & Related Expense \$0

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

Subtotal - Outside Services \$0

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

900

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

2,200

Subtotal - Travel & Related Expenses \$3,100

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

\$0

LINE #	LINE ITEM DESCRIPTION					
5301	Billable	Conference/Location	Number	Avg. Cost	FY21B	
	Feb	ALA Midwinter	0	\$3,000	\$0	
	Nov	Charleston	0	\$3,000	\$0	
	July	ALA Annual	1	\$7,000	\$7,000	
	April	ACRL Biannual Conference	0	\$3,000	\$0	
			0	\$3,000	\$0	
				Total	\$7,000	
5301 Conference Equipment Rental						\$7,000
5302		Item	Number	Avg. Cost	FY21B	
			1.00	\$350	\$350	
5302 Meal Functions					\$350	\$350
5303		Conference/Location	Number	Avg. Cost	FY21B	
	Feb	ALA Midwinter	0	\$3,750	\$0	
	Nov	Charleston	0	\$3,750	\$0	
	July	ALA Annual	1	\$7,500	\$7,500	
	April	ACRL Biannual Conference	0	\$3,750	\$0	
			-	\$3,750	\$0	
				Total	\$7,500	
5303 Exhibits						\$7,500
Subtotal - Meeting & Conference Expenses					\$14,850	
5402	Printing-O/S	Printing expenses for promotional pieces			FY21B	\$1,200
						\$1,200

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

LINE # LINE ITEM DESCRIPTION

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

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

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

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

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

				FY21B	
		360 Hosting	\$	365	
		SSL certificate	\$	180	
		domain registration	\$	30	
		C360 Maint.	\$45	\$	540
5430	Web Operating Expenses	Totals	\$	1,115	\$1,115

Subtotal - Publication Related Expenses \$25,815

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

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>
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TOTAL PROJECT EXPENSES	\$51,215
NET PROJECT REVENUE	(\$51,215)

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

LINE # LINE ITEM DESCRIPTION -

REVENUES

							FY21B
		Rate	Placed	Purchased	Price	Net	
		Amazon	4.50%				
		GOBI Referral Commissions	5.00%	45,000	5,000	\$48	\$12,000
4109	Sales/Miscellaneous						\$12,000
							12,000

		FY16	105% FY17	99% FY18	96% FY19	99% FY20F	97% FY21B	
		652,009	684,248	678,076	651,630	644,579	625,242	
					3% below budget 3/5/2020 forecast	3% below prior year forecast		
4110	Subscriptions							\$625,242

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

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

TOTAL PROJECT REVENUES \$665,892

LINE # LINE ITEM DESCRIPTION

EXPENSES

		All Choice	% this Project	FY21B	
		1141782	0.000%	\$0	\$0
5000	Salaries & Wages				

		FY21B	
		\$0	\$0
5002	Overtime/Wages		

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

LINE # LINE ITEM DESCRIPTION -

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

Subtotal - Payroll & Related Expense \$0

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

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Subtotal - Outside Services \$0

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

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

Subtotal - Travel and Related Expenses \$0

		FY21B		
		Copyediting Allocation	\$0	
5400 Editl/Proofreading-O/S		TOTAL	\$0	

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

Subtotal - Publication Related Expenses \$36,000

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

LINE #	LINE ITEM DESCRIPTION				
		Project salaries	Rate	FY21B	
5031	Staff Development	\$0	0.0%	\$0	
Accrued Prior Year depreciation		FY21B			
		\$31,788			
FY21 CR Capital Requests		Item	Requests	Est. Life in Years	
Subtotal		\$0		\$0	
5530	Depr/Furn & Equipment	Total CRO depreciation			31,788
Subtotal - Operating Expenses				\$31,788	
</					

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

LINE #LINE ITEM DESCRIPTION

REVENUES

newsletters and eblasts moved here from 3913

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

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

LINE #	LINE ITEM DESCRIPTION
LINE #	LINE ITEM DESCRIPTION

EXPENSES

5000	Salaries & Wages	Project 3907 share	All Choice	% this Project	FY21B	
			\$1,141,782	0.000%		\$0

5001	Temp Employees-In-House	Position			FY21B	
			\$	-	\$	-
						\$0

5002	Overtime/Wages	Non-exempt staff time in excess of 35 hours/wk			FY21B	
						\$0
					\$	-

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	
						\$0

Subtotal - Payroll & Related Expense \$0

5110	Professional Services	Survey/Whitepapers, write and produce			FY21B	
		C360 page design	2	\$5,000	\$10,000	
					\$0	
						\$10,000
		Outside and freelance labor			\$10,000	\$10,000

5122	Bank Service Fees				FY21B	
					\$0	\$0

5140	Repairs/Maintenance				FY21B	
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Subtotal - Outside Services \$10,000

5210	Transportation		#	Staff	Unit	Cost	
		Charleston	1	-	\$450	\$0	
		ACRL	1	1	\$450	\$450	
		Annual	1	1	\$450	\$450	
					Total	\$900	\$900

5212	Lodging & Meals		#	Staff	Unit	Cost	
		Charleston	1	-	\$1,100	\$0	
		ACRL	1	1	\$1,100	\$1,100	
		Annual	1	1	\$1,100	\$1,100	
					Total	\$2,200	\$2,200

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

LINE # LINE ITEM DESCRIPTION

5216 Business Meetings	Event	# Events	Avg. Cost	Total	
	Meetings with advertisers			\$0	
				\$0	

Subtotal - Travel & Related Expenses \$3,100

5402 Printing-O/S				FY21B	
				\$600	
				\$600	

5404 Design Service-O/S				FY21B	
	design and layout	0		\$0	
				\$0	

Subtotal - Publication Related Expenses \$600

5031 Staff Development				FY21B	
				\$0	
				\$0	

5500 Supplies/Operating				FY21B	
				\$0	
				\$0	

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

LINE #	LINE ITEM DESCRIPTION	Item	FY21B	
5522	Telephone & Fax/O/S	Local & long-distance phone/ad sales		0
			\$ -	

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

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

Subtotal - Operating Expenses\$0

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

Subtotal - Inter-Unit Transfers\$0

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

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

Subtotal- Overhead and Taxes\$31,634

TOTAL PROJECT EXPENSES\$45,334
NET PROJECT REVENUE\$193,416

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

EXPENSES

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

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

Subtotal - Payroll & Related Services \$0

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

Subtotal - Outside Services \$27,930

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

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

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

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

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

5599 Misc. Expense	Adjustment between CHOICE & Plant Fund	\$0
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Subtotal - Operating Expenses \$ 35,364

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

Subtotal- Overhead and Taxes \$3,940

TOTAL PROJECT EXPENSES \$67,234
NET PROJECT REVENUE (\$67,234)

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

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

REVENUES

			FY21B	
			FY21B	
			\$75,000	
4110	Subscriptions			\$37,500
4143	Advertising/Online		FY21B	
			Ad Sales Revenues (Gross) \$	20,000
			Sales Commission Rate	4.50%
			Sales Commissions	(\$900)
			Net Revenues \$	19,100
				\$ 10,000
4610	Comm/Online Advertising		Rate	Total
			4.50%	(\$900)
				(\$450)

TOTAL PROJECT REVENUES \$47,050

LINE # LINE ITEM DESCRIPTION

EXPENSES

		All Choice	% this Project	3918	
5000	Salaries & Wages	1141782	0.000%		\$0
5002	Overtime/Wages			FY21B	
				\$0	\$0
		5000 Project Salaries & Wages	Rate		
			\$0	31.50%	\$0.00
5010	Employee Benefits		32%	\$0	\$0
Subtotal - Payroll & Related Expense					\$0
5100	Temp Employee/Outside	Customer Service Temps		FY21B	
				\$0	\$0
		Reviewers	Rate	Annual \$	
		70	\$75	\$5,250	
				\$0	
				\$0	
5110	Professional Services			\$5,250	\$2,625
Subtotal - Outside Services					\$2,625

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

LINE #	LINE ITEM DESCRIPTION	50/50 split with The Charleston Company							
5210	Transportation	Conference	Conference	Events	Staff	Cost	FY21B		
		Feb	ALA Midwinter	1	0	\$450	\$0		
		Nov	Charleston	1	0	\$450	\$0		
		July	ALA Annual	1	0	\$450	\$0		
		April	ACRL	1	0	\$450	\$0		
						\$1,800	\$0		
						\$	-		
5212	Lodging & Meals		Conference	Events	Staff	Cost	FY21B		
		Feb	ALA Midwinter	1	0	\$1,100	\$0		
		Nov	Charleston	1	0	\$1,100	\$0		
		July	ALA Annual	1	0	\$1,100	\$0		
		April	ACRL	1	0	\$1,100	\$0		
							\$0		
						\$	-		
5216	Business Meetings	Conference Registration (Marketing and Advertising only)				-	\$450	FY21B	
							\$0		
							\$0		
Subtotal - Travel and Related Expenses							\$0		
5301	Conference Equipment Rental	Item					FY21B		
							\$		
							-		
							\$0	\$0	
5302	Meal Functions	Item					FY21B		
							\$0		
5303	Exhibits	Conference/Location	Number	Avg. Cost		FY21B			
		Charleston	0	\$	2,500	\$		-	
		Total						\$0	
Subtotal - Meetings and Conferences							\$	-	
5400	Editl/Proofreading-O/S	Description	FY21B						
		Freelance Copyediting Allocation	\$2,500						
		Total editorial & proofreading	\$2,500						
								1,250	

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

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

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

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

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

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

5412	Advertising/Direct	Direct promo (print & email)	FY21B	
			\$0	\$0

5413	Mail List Rental	Outside list rental fees	FY21B	
			\$500	\$250

5430	Web Operating Expenses	Vendor	Item/Service	FY21B	
		CrossRef	DOI fees	\$250	
		productOps	hosting and maintenance	\$14,400	
		productOps	upgrades		
		ESP	\$	135.00	12
				Totals	\$16,270

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

Subtotal - Publication Related Expenses \$9,360

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

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

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

<u>LINE #</u>	<u>LINE ITEM DESCRIPTION</u>	50/50 split with The Charleston Company
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A.4.3.4.1 Policies of the American Library Association in Relation to its Membership Divisions (Old Number 6.4.1)

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1. *Preamble*

The American Library Association (ALA) is unique among American associations in the manner in which it is structured. It is one association, with indivisible assets and a single set of uniform administrative, financial, and personnel policies and procedures. It is governed by one Council, from which its Executive Board is elected, and is managed by an Executive Director who serves at the pleasure of that Board.

It is also the home for eleven Divisions, each of which has:

- a statement of responsibility developed by its members and approved by ALA Council;
- a set of goals and objectives established by its members, which drive its activities;
- an Executive Director and other personnel as necessary to carry out its programs;
- responsibility for generating revenue to support staff and carry out its programs; and,
- a separate Board of Directors, elected by its members, and responsible to ALA Council.

Divisions and all other units of ALA are inextricably interrelated in structure, personnel, resources, overall mission, and operations. All members of Divisions are first members of ALA. Their voluntary selection of Division membership is an indication of their special interests, in addition to their general concern for libraries and librarianship, and it demands the commitment of the Divisions to serve those special interests.

By this commitment, expressed in publications, conference programming, advisory services, and other educational activities germane to their mission statements, the Divisions serve the American Library Association as a whole. By supporting Division operations through the provision of space and services, ALA gives tangible evidence of its recognition of the importance of Divisions in meeting the needs of its members.

The nature of the relationships among the various ALA units is a dynamic one. Divisions and ALA are committed to maintaining a collaborative style of interaction and to remaining flexible enough to address the ever-changing issues facing libraries and librarians.

This collaborative model implies mutuality in all relationships, the ability of any aggregation of units to work together for the common good, and the coexistence of Division autonomy and ALA unity.

This policy document implies the need for a mutual understanding of the differences between Divisions and other ALA units, differences which are balanced by a similarity of interest and activity. It underscores the Divisions' willingness to support and contribute to ALA as a whole and their recognition of the interdependence of all ALA units.

These policies must be based on an appreciation by the total membership and by other ALA units of the Divisions' contributions to ALA as a whole. An activity carried out by a Division is an ALA activity. Division staff members are ALA staff members and represent ALA as well as their own Divisions in work with members and the general public. Division officers and members must recognize the value to the Division of the services provided by ALA, and ALA members and units must recognize the value to ALA as a whole of the services provided by Divisions.

Divisions are integrally involved in the decision-making process of the Association. They exercise their decision-making prerogatives through the following means:

- Full authority within those areas of responsibility designated by ALA Council (ALA [Bylaws, Article VI, Section 2b](#))
- Representation on ALA Council to raise issues and to set policy (ALA [Bylaws, Article IV, Section 2c](#); ALA Policy 5.3)
- Representation on the Planning and Budget Assembly (ALA [Bylaws, Article VIII, Section 2](#))
- Negotiation of performance objectives of Division Executive Directors with the Associate Executive Director, Member Programs and Services ([ALA Policy 6.4.1 VII](#))

- Day-to-day involvement of Division staff in the operations and deliberations of the Association Representation on Association-wide bodies including the Legislative Assembly, the Library Education Assembly, and the Membership Promotion Task Force
- Participation in the planning process.

In sum, this document is designed to continue a cooperative framework in which the inevitable questions of organizational relationships can be addressed and resolved.

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2. *Current Organizational Values of ALA*

This statement reflects the current organizational values of the American Library Association and was developed through reference to existing ALA documents.

1. *Unity*

ALA is one association. It has a single set of administrative, financial, and personnel policies and procedures, as well as indivisible assets. All members of Divisions are members of ALA. Divisions and all other ALA units are inextricably interrelated in structure, personnel, resources, overall mission, and operations.

2. *Diversity*

ALA has a stake in the work of each of its Divisions. Division activities and services are of value and importance to the Association. They provide for a rich and diverse program that gives opportunities to all segments of the profession for involvement, leadership, and participation in activities that carry out the mission, goals, and priorities of the Association.

3. *Authority*

Recognizing the significant contribution, resources, and expertise of its Divisions, ALA delegates to each Division the authority and responsibility to represent the Association in designated areas. Each Division provides unique programs and services to its members, to all members of the Association, to the profession of librarianship, to the broader educational community, and to the public at large.

4. *Autonomy*

ALA provides leadership for the development, promotion, and improvement of library service. ALA values the strength and effectiveness of its Divisions. Divisions are best able to carry out their missions when their members have the autonomy, independence, and freedom to pursue goals and objectives of particular concern to them, as well as to participate democratically in the Division's direction, governance, and financial decisions.

5. *Collaboration/Cooperation*

ALA and its Divisions have opportunities through the Association's unique governance and administrative structure to stimulate and build on one another's strengths and resources to advance shared, as well as diverse, goals.

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3. *Purpose, Scope, Implementation, Review Process, and Definitions*

0. *Purpose and Scope*

Divisions have a substantial degree of autonomy and responsibility; however, the corporate and legal entity is the American Library Association. Any responsibilities not specifically delegated to Divisions remain within the authority of the Executive Board and ALA Council. The principal intent of this document is to define the policies governing the relationship between ALA and its membership Divisions.

In addition to the ALA Constitution and Bylaws and other ALA Policies, this document provides a framework of guiding principles for that relationship. As a policy document, its adoption and approval of revisions are the responsibility of the ALA Council. ALA has other policies and procedures that govern the relationships with other organizational units.

1. *Implementation*

Implementation of these policies will be carried out under the direction of the ALA Executive Director, working with the department heads and Division executive directors. Major operational decisions made in that implementation will be codified in documents referred to as "Operational Practices."

2. *Review Process*

To make this Agreement responsive to the needs of the Association, it shall be reviewed on an annual basis by those responsible for the governance of ALA and its membership Divisions. Changes may be recommended by Division leadership, ALA staff and management, or other interested parties at any time; however, BARC shall initiate the review process annually according to the following schedule:

- Fall BARC Meeting-At this meeting, BARC develops agenda of major emerging issues and requests input from Divisions. The annual indirect cost study shall be available.
- Midwinter-Divisions discuss any operating agreement issues identified by BARC and raise other operating agreement issues to be discussed by BARC at its Spring meeting. The Planning and Budget Assembly (PBA) may be used as a forum for PBA participants to identify operating agreement issues of concern.
- Spring BARC Meeting-Mandated discussion of operating agreement issues raised by Divisions, ALA staff and management, and/or other interested parties. BARC recommends mechanism and time table for cooperative actions with Divisions to address proposed changes.
- Annual-Operating agreement is a mandated item on PBA agenda. Division Boards review any BARC recommendations and respond to BARC. BARC forwards any necessary recommendations to Executive Board for action by Council. Any changes undertaken in this Operating Agreement shall be

implemented consistent with the budget cycle of ALA and its Divisions and shall be done in such a manner as to minimize negative impact on the program of ALA and of the Divisions.

Roles of Key Parties to operating agreement

- Division Boards: identify problem areas and issues; initiate actions necessary for revisions; work with Division staff and other Divisions as appropriate to explore problems and solutions; make recommendations to BARC to initiate revisions.
- BARC: identify problem areas and issues; communicate information concerning the operating agreement through PBA to Council and to ALA at large; work with Division leaders and ALA management to recommend solutions and consequent revisions to operating agreement.
- ALA Management: identify problem areas and issues and work with the Division Executive Directors to explore problems and solutions. Review policies and make recommendations as appropriate to BARC and Executive Board. Division
- Executive Directors: identify problem areas and issues and review as appropriate with management and Division Boards.

3. *Definitions*

The following definitions are guidelines for members and staff in the development, review, and implementation of these policies:

- *Policies*: Guiding principles that provide the framework for the relationship between ALA and its membership Divisions. Policies reflect the views and thinking of membership, and provide a guide to action to achieve the goals of the American Library Association. Policies are adopted by the Council of the American Library Association.
- *Operational Practices*: Definitions of the manner or method of implementing policies. Operational Practices (1) deal with terms under which services will be provided free of charge or at a cost; (2) define roles and responsibilities in policy implementation; and (3) reflect other issues contained in the “Policies” document that may require negotiation between departments and membership Divisions.

Operational Practices are developed by the ALA Executive Director with the ALA Department Heads in consultation with the Division executive directors and appropriate personnel in the department responsible for the activity described. Department personnel will provide draft copies of those procedures for review and comment to appropriate ALA staff members whose work will be affected by those procedures. Copies of Operational Practices are supplied to appropriate membership units responsible for the governance of ALA and its membership Divisions.

Detailed information about implementation of the policies outlined throughout this document are found in the Operational Practices for the Implementation of Policies of the American Library Association in Relation to Its Membership Divisions.

- *ALA Basic Services:* Those services made available to all ALA members at no additional charge beyond their ALA dues. Dues provide the primary support for basic services. Basic services may be supported by dues or other options as approved by the Executive Board. Basic ALA services include: American Libraries, information/advisory services, support for governance/member groups, public/professional relations, administration of awards and scholarships, membership promotion/retention, executive/administrative/financial services; offices: research, personnel resources, outreach services, government relations, intellectual freedom, accreditation; Library.
- *Division Basic Services:* Those services made available to all Division members at no additional charge beyond their Division dues. Dues provide the primary support for basic services. Basic services may be supported by dues or other options as determined by Division Boards. Basic Division services include: periodical publications designated as perquisites of membership, information/advisory services, support for governance/member groups, public/professional relations, administration of awards and scholarships, membership promotion/retention, executive/administrative/financial services.
- *Overhead:*
 1. Internal: that overhead rate applied to units of ALA, e.g., the annual overhead rate paid by divisions for revenue-generating activities identified in this policy document.
 2. External: that overhead rate applied for the purposes of external reporting, e.g., grants and taxes.
- *Fund Balance:* Accumulated net revenue.

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4. *Use of ALA Services*

All ALA Divisions must use exclusively the following services provided by ALA: Human Resources, Membership Services, telephone, insurance, purchasing, Fiscal Services Department, Legal Counsel, and Archives. ALA Divisions must be housed in properties owned or leased by the Association.

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5. *Financial*

Divisions are governed by prevailing ALA fiscal policies and procedures. Divisions shall participate in formulating and revising these policies and procedures.

0. *Dues*

Divisions have the right to establish their own personal and organizational dues structures and set membership perquisites. (ALA [Bylaws, Article I, Section 2](#); [Article VI, Section 6](#))

Discount and special promotion dues authorized by the ALA Executive Board apply only to that portion of dues applying to ALA membership. Divisions receive proportionate reimbursements for “free” Division choices of continuing and life members. (ALA [Bylaws, Article I, Section 2 A.7](#))

1. *Council Actions with Fiscal Implications*

Council resolutions that would impose specific assignments on a Division shall be reviewed by BARC with the Division Board of Directors to assess any financial implications of that assignment. BARC shall report back to Council with recommendations as to any budgetary adjustments necessary to implement such assignments prior to final Council action on that item. (ALA Policy 5.2)

2. *Services and Charges*

The fiscal arrangements between ALA and its membership Divisions in regard to charges for services can be categorized in five ways. The five categories are defined below. Specific examples of the services in each category are given.

1. ALA provides to Divisions at no direct charge the following services of ALA Departments and Offices:
 1. Staff Support Services Department
 - Office space and related services
 - Telephone services: switchboard, 800 number, and internal service, as defined in an Operational Practice
 - Distribution services
 - Basic furniture and equipment (as defined in an Operational Practice) for each regular Division staff member
 - Equipment maintenance on equipment supplied by ALA
 - Personnel services
 - Purchasing
 - Data processing (as defined in an Operational Practice)
 - Storage and warehouse space
 2. Member Programs and Services and Communications Departments
 - Conference Arrangements, including:
 - Staff travel costs and per diem for Midwinter Meetings and Annual Conferences
 - Equipment (e.g., AV and computers including the cost of labor), supplies, services, and space for programs, meetings and offices at the Midwinter Meeting and Annual Conference (as defined in an Operational Practice)
 - Exhibit space at Annual Conference
 - Membership services
 - Public information services, including the preparation and distribution of news releases
 3. Fiscal Services Department
 - Accounting
 - Financial systems
 - Planning and budgeting
 - Business expense (insurance, legal, audit)

- Credit and collections
- 4. Publishing Department
 - Copyright service
 - Rights and permissions
- 5. Executive Office
- 6. Washington Office
- 7. Office for Intellectual Freedom
- 8. Office for Literacy and Outreach Services
- 9. Office for Library Personnel Resources
- 10. Office for Research
- 11. Library and Research Center
- 2. ALA charges Divisions for the actual costs of the following services of ALA departments:
 - 1. Staff Support Services
 - Specialized data processing, as defined in an Operational Practice
 - Equipment maintenance for equipment purchased by the Division over which the Division exercises sole use and control
 - Printing and duplication, as defined in an Operational Practice
 - Telephone services not specified in V.C.1.a., as defined in an Operational Practice
 - Postage for special mailings, as defined in an Operational Agreement
 - 2. Fiscal Services
 - Overhead on non-dues revenue-generating activities. The rate will be set annually according to an ALA Operational Practice and will be assessed as explained below on non-dues revenue at a composite rate.
 - Overhead will be assessed at 100% of the ALA composite rate (at the end of a four-year phase-in period, beginning in 1991 and ending in 1994) on revenue from:
 - registration fees
 - exhibit space rental
 - meal functions, except for separately-ticketed events (The schedule for phase-in of the ALA composite overhead rate on revenues is:
 - 50% of the ALA composite rate in 1991 and 1992
 - 75% of the ALA composite rate in 1993
 - 100% of the ALA composite rate in 1994).
 - Overhead will be assessed at 50% of the ALA composite rate (at the end of a five-year phase-in period, beginning in 1991 and ending in 1995, in equal annual increments) on revenues from:
 - net sales of materials
 - subscriptions
 - advertising except in those publications which are provided to Division members as a perquisite of membership
 - other miscellaneous fees.
 - Overhead will not be assessed on revenues from:
 - dues
 - donations
 - interest income

- ALA royalties to Divisions
- travel expense reimbursements from outside organizations
- separately-ticketed events at conferences (e.g., tours and meal functions)
- advertising in those publications which are provided to Division members as a perquisite of membership

3. Publishing

- Subscription and order billing services
- Central production services
- Marketing services

3. ALA and the Divisions share the costs of the following:

- Division Leadership Enhancement Program
- Awards promotion

4. Divisions assume total responsibility for the following costs:

- Division personnel compensation
- Projects and activities of the Divisions except as specified in this agreement
- Membership group support (governance - boards, committees, etc.)
- Furnishings and equipment purchased by Divisions and over which they have sole control and use. *See also* Section IX, Annual Conference and Midwinter Meeting.

5. Divisions may:

Purchase services or products from other ALA units and outside agencies, consistent with ALA policy.

3. *Fund Balances*

0. ALA Divisions build and maintain fund balances appropriate to their needs. A fund balance is defined as accumulated net revenue.
1. Divisions will not receive interest on fund balances or deferred revenue.

4. *Endowments*

Divisions may establish endowments or add to existing Division endowments from any source including existing fund balances once the Division has reached a minimum fund balance as determined by the Division and approved in accordance with the budget review process and approved financial plan. The establishment of Division endowments will follow the guidelines outlined in ALA policy. The use of the interest from these Division endowments will be subject to Division Board approval and applicable ALA policy.

5. *Furniture and Equipment*

ALA will provide basic furniture and equipment to each regular Division staff member.

Divisions will retain sole control and use of all furniture and equipment purchased with Division funds.

Divisions may acquire additional furniture and equipment in two ways:

0. Above the capitalization limit:

0. Divisions have authority to purchase capital equipment outright by paying the full price to ALA, with ALA taking the depreciation.
 1. Divisions can purchase furniture and equipment through ALA budget request process by paying the scheduled depreciation, subject to ALA priorities and approvals.
 1. Below the capitalization level, Division have the authority to purchase equipment outright.
6. *Division Budget Review*

Division Boards have responsibility for developing and approving budgets and multi-year program and financial plans, which are then reviewed by ALA management and BARC. Annual budgets are approved by the ALA Executive Board. Divisions also have the responsibility to alert the Association to any planned activities that could have a potential negative impact upon the fiscal stability of the Association.

7. *Divisions with Small Revenue Bases/Number of Members*

ALA Council has assigned specific responsibilities to Divisions. To carry out these responsibilities, each Division requires a base of operating revenue. ALA recognizes that each Division must have staff and must provide basic services to its members as defined in Section III. When a Division's current revenue from dues and other sources excluded from overhead is not sufficient, ALA recognizes its obligation to provide supplemental financial support up to a maximum of 50% of the funding required. This support would be provided only as a result of a well-planned process that is an integral part of the annual budget process that includes review by BARC and approval by the Executive Board. This type of support would not be available to a Division, which, at the end of a fiscal year happened to find itself in a deficit position. Annually BARC and the Executive Board will determine and approve the specific amount of funding required to provide a minimum level of staff and basic services, compare this amount to the Division's estimated revenue, and allocate an appropriate General Fund supplement.

Divisions must generate from dues and other revenue excluded from overhead at least 50% of the funding required to provide basic services. If a Division is unable to meet this 50% level for two consecutive years, its status as a Division must be referred to Council by the Executive Board, with an appropriate recommendation. Money from the General Fund will not be used to offset expenses for non-dues revenue-generating products and services. Divisions may retain the net revenue from these activities to initiate and support other similar activities in the future.

8. *Association Finances*

The Divisions will be kept informed about the Association's financial health and will be involved in meaningful consultation when there is potential impact on Divisions, collectively or individually.

9. *Other*

0. **Credit and Collections**
Management will provide effective credit and collection policies and services to the Divisions. Divisions will be charged for their bad debts in accordance with ALA policy.
1. **Unrelated Business Income Taxes (UBIT)**

To the extent that Divisions incur unrelated business income, they will assume responsibility for paying the resulting taxes.

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6. *Publishing Activities*

The ALA Publishing Committee has the responsibility for control of the ALA imprint.

A Division may publish materials in three ways: through ALA Publishing Services, on its own, or through an outside publisher. Materials prepared by a Division for other than its own publication must be offered to ALA Publishing Services for first consideration. A Division has the right to accept or reject ALA's offer and pursue other publishing opportunities.

Divisions exercise editorial and managerial control over their periodicals.

The ALA Publishing Committee shall be informed of plans for any new Division periodicals prior to publication.

A Division may purchase production and distribution services from ALA's central production unit. A Division may also purchase marketing services from the Publishing Services Department.

ALA Publishing Services pays royalties to Divisions for Division-generated materials. Divisions may negotiate with ALA Publishing Services on royalties and other variables of publishing. An "Intra-mural Agreement of Publishing Responsibility" is signed by the Division Executive Director and the Director of Publishing Services for each publishing project.

ALA has the sole right to record and market tapes of programs at ALA conferences with the advance consent of the units and speakers. Divisions receive royalties from the sale of tapes of a Division's conference programs. Divisions have the right to record and market tapes of Division preconferences, programs at ALA Annual Conferences which ALA chooses not to record, Division national conferences and regional institutes.

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7. *Personnel*

All ALA personnel are responsible to the ALA Executive Director, and through the Executive Director to the entire membership. Unlike other ALA personnel, Division Executive Directors are also responsible to Division Boards and through those Boards to the memberships of their respective Divisions.

All ALA employees are subject to ALA's personnel policies. Each Division shall be responsible for generating the income required for the salaries, wages, and benefits of Division employees.

Each Division Executive Director serves as an ALA Program Director, a senior professional position, and is responsible for advising on ALA plans and preparing recommendations on priorities and alternatives, especially as they relate to the Division's priorities, goals, and objectives. The Division Executive Director meets regularly with other ALA staff members and communicates, cooperates, and coordinates Division activities with those of other ALA units.

The assignment of the appropriate grade for Division staff is made according to ALA personnel policies. The determination of the appropriate staffing pattern (number and position descriptions) shall be made by the Division Executive Director and the Division Board in consultation with the ALA Executive Director.

The recruitment, appointment, and termination of Division Executive Directors shall be a process involving consultation by the ALA Executive Director with the Division Board of Directors or its designates.

Each Division's Board of Directors shall annually review the performance of the Division's Executive Director based upon a single set of goals and objectives as agreed upon by the Division Board, Associate Executive Director, Member Programs and Services, and Division Executive Director. The Division Board shall convey its recommendation to the Associate Executive Director, Member Programs and Services, to whom the ALA Executive Director has delegated the responsibility for evaluating the performance of Division Executive Directors. The Associate Executive Director, Member Programs and Services, shall discuss the confidential report of the performance review with the Division's President upon request.

Division Executive Directors shall have the authority to select, evaluate, and recommend termination of all Division employees, consistent with ALA personnel policies and procedures. Assignments of Division staff to ALA internal committees are arrived at in the context of Division priorities and are kept at a reasonable level.

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8. *Division National Conferences, Preconferences, and Related Activities*

Divisions may conduct preconferences, workshops, institutes, seminars, and Division national conferences, in accordance with ALA Policy, at intervals determined by Division program priorities and supported by sound financial management. A Division is responsible for all costs incurred in planning and carrying out such activities. (ALA Policy 7.2.2)

Division National Conferences shall be defined as "non-business conferences removed in time and place from the American Library Association's Annual Conference" and Midwinter Meeting in order "to view and explore areas of divisional concerns in depth." Proposals for Division National Conferences should be made to the ALA Executive Board at least two years in advance of the anticipated meeting date following a prescribed proposal outline. ALA state and regional chapters in the geographical area of a proposed conference shall be notified in writing of a desired conference prior to submitting the request to the Executive Board. Such notice shall seek the cooperation of the chapters with respect to scheduling and programming to the extent feasible. The Division shall contact the host Chapter prior to determining date availability with the host city. The Division shall contact the chapters in the geographical area immediately after determining date availability with the host city. In the event of a conflict with the ALA state or regional chapters and the proposed divisional conference, the ALA Executive Board shall make the decision in consultation with the chapters.

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9. *Annual Conference and Midwinter Meeting*

ALA provides the support necessary for Divisions to conduct business and plan and present Conference programs. Some Conference program costs may be borne by the Division except financial support for staffing and equipment as described in Section V.C.1.b. Recognizing that conference programming benefits all attendees, financial support in the form of General and Special Allocations from ALA to Divisions and other units for Annual Conference programming shall be provided; this support will be arrived at as the result of an explicit and equitable process in which the Divisions participate. Meal functions and special events must be self-supporting.

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10. *Special Projects of Divisions*

Divisions may seek external (non-ALA) funding to pursue projects to enhance Division program priorities. Division Boards of Directors have the responsibility for assessing programmatic impact and must approve all requests for funding external projects. Additionally, all proposals and contracts for such funds are signed by the Executive Director of ALA in the name of the Association. All special projects are reviewed, approved, and conducted in accordance with established ALA policies and procedures and the conditions of the grant or contract. All costs for projects funded through grants or contracts from outside agencies or organizations should be covered by project funding.

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11. *Planning*

Each Division has autonomy in its own planning processes within its area of responsibility as designated by ALA Council, subject to present and future ALA policies. They have the responsibility to develop and implement a planning process to guide their program and allocate their resources within the areas of responsibility assigned to them by the ALA Council. Since Divisions contribute to the formulation of ALA goals, it may be expected that many of the priorities and activities reflected in the plans will also be a part of Division priorities and activities. Further, each Division has responsibility for providing ALA with a multi-year financial plan consistent with ALA's existing financial policies and resting on multi-year program plans reflecting the priorities of the Division's members. Divisions have a responsibility to assist and inform the ALA Executive Board of their strategic plans on a regular basis, and to inform the ALA Executive Board of their work through timely and comprehensive reporting.

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ACRL AC20 B&F Doc 16.0

Note: This was discussed at the ALA Executive Board virtual meeting on May 19, 2020, and a call for volunteers was issued with deadline of June 15, 2020.

ALA Operating Agreement Workgroup DRAFT 5/10/20

Charge:

The ALA Executive Board is appointing a workgroup to evaluate, assess, and make recommendations to the ALA Operating Agreement that defines the relationship between ALA and Divisions. Specifically, the WG will examine how the existing Operating Agreement is fulfilling the mission and values of the association as well as the financial structure that supports the joint and individual goals of the Association and Divisions. In addition, the WG will examine the relationship between ALA and the Roundtables and will provide recommendations that guide that relationship as well. The Operating Agreement values unity, diversity, authority, autonomy, and collaboration. These values will guide the WG in its assessment and communication.

Timeline:

May 2020	WG approved by Executive Board
May 2020	Volunteers solicited for the WG
June 2020	WG appointed by the Executive Board
Annual Conf	WG initial meeting
Fall 2020	Draft recommendations and issues presented to Executive Board
Midwinter 2021	Draft recommendations and discussion presented to ALA Council and Executive Board
Spring 2021	Final recommendations and Bylaws considered and voted on by the Executive Board
June 2021	Final recommendations and Bylaw changes considered and voted on by ALA Council

Composition

Member representative appointments will be made by the ALA President.

Member Representatives

1. Chair, ALA Treasurer, Maggie Farrell
2. Division Member Representative
3. Division Member Representative
4. Roundtable Member Representative
5. Membership Committee Member Representative
6. Publishing Committee Member Representative
7. SCOE Member Representative
8. Board Member Representative
9. BARC Chair

Staff representative appointments will be made by the ALA Executive Director.

Staff Representatives

1. Division Staff Representative
2. Roundtable Staff Representative
3. Financial Staff Representative
4. Publishing Staff Representative
5. Governance Staff Representative
6. General Fund Staff Representative

The WG will facilitate member engagement in the process and seek to broaden its perspectives through solicitation of a variety of opinions and ideas. In addition, the WG will keep ALA Council, Division and Roundtable Leaders apprised of its work.

ALA Operating Agreement Policy

ACRL AC20 B&F Doc 16.0

<http://www.ala.org/aboutala/governance/policymanual/updatedpolicymanual/section1/operatingagreement>

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Board of Directors Action Form

To: ACRL Board of Directors
ACRL Budget & Finance Committee

Subject: ACRL Advancement Fund Disbursement

Submitted by: Carolyn Henderson Allen, ACRL Budget & Finance Committee Chair
Mary Jane Petrowski, ACRL Associate Director

Date submitted: June 9, 2020

Background

The ACRL Advancement Fund has a balance of more \$25,000 after FY20 disbursements approved by the ACRL Board of Directors at its January 28, 2019 including \$7,000 to fund an additional ALA Spectrum Scholarship sponsorship and \$13,000 to support additional free training opportunities for Project Outcome for Academic Libraries.

ACRL and PLA have undertaken a joint project to rebuild our respective library benchmarking products (ACRL Metrics and PLA Metrics) to improve ease of use, provide better data visualization, subscription fulfillment and retention, more flexible survey administration, and portability. The joint project is estimated to cost no more than \$175,000 and we anticipate being able to depreciate the cost over five years. We have included the depreciation in the FY21 budget. Work on the rebuild will begin in June/July and we anticipate ACRL's share of the initial work to be approximately \$25,000 (which represents an unbudgeted FY20 expense). An update on the final cost of the project will be provided at the time of the Board meeting.

The ACRL Advancement Fund broadly supports the activities of ACRL with a focus on initiatives and programs that advance the priorities, goals, and core commitment of the division. This includes programs and initiatives that strengthen ACRL's influence in higher education and research and dedication to creating diverse and inclusive communities in the Association and in academic and research libraries.

The ACRL survey is the largest national survey of its kind, offering the best understanding of the impact that academic libraries have through their staffing, teaching, collections, and beyond. The requested disbursement represents an investment that will help libraries across the country (and internationally)

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make better use of the ACRL survey data for benchmarking, understanding trends, advocating for better resources, assessment, and conducting deeper research.

Stakeholders

Interviews with current subscribers during the spring confirmed the need to upgrade the user experience and provide enhanced access to benchmarking data for the profession.

Fiscal and Staffing Impact

Once the rebuild is complete, ACRL and PLA anticipate lower annual operating costs, significant subscriber satisfaction and revenue, as well as the ability to integrate access to benchmarking data with Project Outcome (which many Project Outcome users have requested). Time that staff are currently spending on fulfillment issues is expected to decline significantly. ACRL staff will continue to work with the ACRL Academic Library Trends and Statistics Survey Editorial Board on refinements to the survey instrument, trends questions, and questions from survey respondents.

Draft Action (B&F Committee)

That the ACRL Budget and Finance Committee recommend to the ACRL Board of Directors a disbursement of \$25,000 from the ACRL Friends Advancement Fund in FY21 to support the initial states of the ACRL academic library benchmarking product.

Draft Action (Board)

That the ACRL Board of Directors approves the Budget & Finance Committees recommendation for a disbursement of \$25,000 from the ACRL Friends Advancement Fund in FY21 to support the initial states of the ACRL academic library benchmarking product.

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

Goal: Academic and research library workforce effectively navigates change in higher education environments.

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ACRL AC20 B&F Doc 17.0
(Also ACRL AC20 Doc 24.0)

☐ Enabling Programs and Services

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

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ALA Bylaws: Article VI. Divisions

Section 1. The Council may establish divisions under the following conditions:

- a. The Council may authorize the organization as a division of any group of not less than 500 members of the Association who are interested in the same field of librarianship, upon petition of such group. Under exceptional circumstances, the Council may admit as divisions, groups having fewer than 500 members.
- b. The Council by a vote of two consecutive meetings may discontinue a division when, in the opinion of the Council, the usefulness of that division has ceased.

Section 2.

- a. The purpose of a division is to promote library service and librarianship within and for a particular type-of-library or as it relates to a particular type-of-library activity, and to cooperate in the promotion of general and joint enterprises within the Association and with other library groups. Each division shall represent a field of activity and responsibility clearly distinct from that of other divisions.
- b. A division shall have authority to act for the ALA as a whole on any matter determined by Council to be the responsibility of the division.

Section 3.

- a. Divisions are of two distinct kinds: “Type-of-library” divisions and “Type-of-activity” divisions.
- b. Type-of-library divisions focus attention upon planning in and evaluation of all functions as they contribute to the services of the library. Type-of library divisions are interested in the general improvement and extension of service to the clientele and agencies served. Each such division has specific responsibility for: (1) Planning of programs of study and service for the type-of-library as a total institution; (2) Evaluation and establishment of standards in its field; (3) Synthesis of the activities of all units within the Association that have a bearing on the type-of-library represented; (4) Representation and interpretation of its type-of-library in contacts outside the profession; (5) Stimulation of the development of librarians engaged in its type- of-library, and stimulation of participation of members in appropriate type-of-activity divisions; and (6) Conduct of activities and projects for improvement and extension of service in its type-of-library when such projects are beyond the scope of type-of-activity divisions, after specific approval by the Council.
- c. Type-of-activity divisions focus attention upon study and development of such functions as reference, cataloging, personnel administration, etc., as they apply to all types of libraries. Type-of-activity divisions are interested in the improvement and extension of their functions. Each such division has specific responsibility for: (1) Continuous study and review of the activities assigned to the particular division; (2) Conduct of activities and projects within its area of responsibility; (3) Synthesis of the activities of all units within the Association that have a bearing on the type of activity represented; (4) Representation and interpretation of its type of activity in contacts outside the profession; (5) Stimulation of the development of librarians engaged in its type of activity, and

stimulation of participation by members in appropriate type-of-library divisions; and (6) Planning and development of programs of study and research for the type of activity for the total profession.

- d. Type-of-activity divisions may develop and adopt technical standards as official ALA standards. Type-of-activity divisions may participate in the development of nontechnical standards by type-of library divisions but nontechnical standards may be adopted, or approved as official ALA standards, only by type-of-library divisions.

Section 4.

- a. Each division shall be organized under a board of directors with overlapping terms and with authority to make decisions between conferences or meetings of the division.
- b. Each division may establish such committees, sections, and other subordinate units as may be required to discharge properly the responsibilities assigned to it, but no committee, section, or other unit devoted to an activity assigned to a type-of-activity division shall be established in a type-of-library division.
- c. A division may affiliate with itself regional, state, or local groups interested in the same field of library service or librarianship. Such groups may admit members who are not members of the division or of the Association.

Section 5.

- a. A division shall accept as members all members of the Association who elect membership in that division according to the provisions of Article I of the Bylaws. Only members of this Association may be members of a division.
- b. Only personal members of a division shall have the right to vote and to hold office.

Section 6.

- a. Each division shall establish annual dues. Funds so collected shall be subject to the provisions of paragraphs (b), (c), and (d).
- b. All dues paid for membership in divisions may be put to the credit of the division. Additional allotments may be made on the basis of need as determined by the Executive Board upon recommendation of the Budget Analysis and Review Committee.
- c. All divisional funds are to be in the custody of the Executive Board, to be accounted for and disbursed by its designated officer on authorization of the division officers.
- d. A division shall have the right by vote of its members to impose additional fees. Funds so collected shall be subject to the provisions of paragraphs (a) and (b).

Section 7. No division shall incur expense on behalf of the Association except as authorized, nor shall any division commit the Association by any declaration of policy, except as provided in Section 2(b) of this Article.

Section 8.

- a. A division may: Issue publications; hold meetings; organize sections; retain or adopt a distinctive name; appoint committees to function within the field of its activities; in general, carry on activities along the lines of its interests. Divisions shall exercise editorial and managerial control over their periodicals. The ALA Publishing Committee will be informed of plans for any new division periodical prior to publication. Materials prepared for publication by a division not intended for inclusion in a division periodical must be offered to ALA Publishing Services for first consideration.
- b. A division may be authorized to arrange a non-business national divisional conference under such conditions as the Executive Board may prescribe.

Section 9.

- a. Each division shall be governed by the provisions of the Constitution and Bylaws of the Association to the extent to which they are applicable. To guide the officers and members in conducting the affairs of a division which are peculiar to itself, the division shall adopt a constitution and/or bylaws which shall not be in conflict with those of the Association. Such documents shall provide appropriate rules governing the holding of meetings, the conduct of mail votes, the constitution of a quorum, the conduct of nominations and elections, the establishment and appointment of committees, the procedure for their own amendment.
- b. A section shall be governed by the constitution and/or bylaws of the division of which it is a part. It may adopt bylaws of its own provided that they are not inconsistent with the Constitution and Bylaws of the Association or with those of the division.

This page included to accommodate double-sided printing.

American Library Association operational practices

Division fund balance/reserves and budgetary ceiling

Practice Number: 4
4/28/91

Policy

ALA Bylaws Article IX, Section 1:

Except for projects supported by grants to the Association, annual estimates of income shall be based upon the unexpended balance remaining from the previous year plus anticipated revenues for the next budget year. In no case may expenditures be budgeted in excess of the estimates of income arrived at in this manner except for projects supported by grants to the Association.

Section V. D. of ALA Policy 6.4.1:

ALA Division build and maintain fund balances appropriate to their needs. A fund balance is defined as accumulated net revenue.

Section VIII of ALA Policy 6.4.1:

Divisions may conduct pre-conferences, workshops, institutes, seminars and division national conferences, in accordance with ALA Policy, at intervals determined by division program priorities and supported by sound financial management. A division is responsible for all costs incurred in planning and carrying out such activities.

Practice and responsible parties

At the end of every fiscal year, each division will maintain a positive reserve on the accrual basis of accounting, including the practice of recognizing all expenses at the time they are incurred, but recognizing income only when it is earned.

Division reserves are composed of two elements:

- the accumulated net revenues from prior fiscal years and
- those sums remaining in a budget account at the end of a fiscal year after all revenues are received and expenditures paid.

Reserves may be carried forward from one year to another. Endowment principal is not used in calculating reserves.

<http://www.ala.org/aboutala/mleader/organizational/operationalpractices#division%20fund%20balance/reserves%20and%20budgetary%20ceiling>

Background

Reserves

Division Boards and Division Staff manage their division reserves appropriate to their needs and long-term plans, subject to review by the Executive Director and COPES and approval of the annual budget by the ALA Executive Board. Reserves may be used by divisions to fund special projects, to enhance or expand division programs, to pursue other divisional activities, or to offset net losses from a year in which expenses exceed revenues. The excess of expenses may be due to an actual shortfall of revenues or a decision to fund special projects and programs. Expenses for additional staff positions should be supported from reserves only on a short-term basis; positions should be self-supporting within a reasonable time frame.

Division reserves may fluctuate over time as division leaders seek to:

- maintain appropriate balance between support for existing programs and expansion of services and programs
- maintain an appropriate balance in program between "basic" activities and those that are revenue generating.

Divisions are encouraged to develop financial policies specifying the desired level of their reserves. Reserves contribute to both division and ALA financial stability. Divisions will develop 3-5 year projections of key revenue sources, objects of expense, and personnel and space requirements. For those divisions that do not have an adequate reserve, these projections will incorporate such financial planning goals as annual 1-2% net excess of revenue over expenses in order to build the desired reserve. A minimum two-month operating reserve is desirable.

Implications

Requiring a positive reserve balance at the end of a fiscal year means that any division wishing to hold a major event, such as a national conference, early in a fiscal year, especially in the first weeks, must maintain in reserve an amount much greater than if the event were held later in the fiscal year.

Prepared by:

JoAn S. Segal, AED, Programs
April 28, 1991

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Board of Directors Discussion Form

To: ACRL Board of Directors
ACRL Budget & Finance Committee

Subject: FY21 ACRL Membership Dues

Submitted by: Carolyn H. Allen, Chair, ACRL Budget and Finance Committee
Mary Jane Petrowski, ACRL Associate Director

Date submitted: June 8, 2020

Background

The ACRL Board, during its January 25, 2020, meeting in Philadelphia, Pennsylvania, approved the ACRL Budget & Finance Committee's recommendation to increase personal member dues up to the 2.4% increase in the HEPI index as allowed by ACRL Bylaws. Following the formula provided in the ACRL Bylaws, this 2.4% increase allows a \$2 increase for its regular personal membership dues and \$1 for its retired membership dues and FY21 dues rates were approved as follows:

- Personal members: \$70
- Retired members: \$45

Additionally, the ACRL Board, at its January 25, 2020, meeting in Philadelphia, Pennsylvania, approved the ACRL Budget & Finance Committee's recommendation for a \$5 student dues rate for an additional two years, for a total of 5 years. The FY21 and FY22 student dues rate will be:

- Student members: \$5

Since the Board approved the dues increase, the HEPI Index has declined dramatically, dropping from 2.4% in December 2019 to 1.4 % in March 2020. Using the new rate, personal dues can be raised by \$1, for regular and retired members. (See Doc 8.1 or B&F Doc 20.1 for financial details and calculations.)

In April 2020, the ALA Executive Board voted not to increase dues in FY21 in wake of the COVID-19 pandemic and recession. This action was widely publicized to the membership and will be part of the messaging on the ALA membership renewal form when ALA resumes renewal reminders. ALA has not asked Divisions to follow suit.

Electronic submission is preferred for all Board forms. If electronic submission of the entire document is not possible, please send the Discussion Form to ACRL Program Officer Allison Payne electronically at apayne@ala.org and the remainder in hard copy.

As the economic fallout continued into the spring, ALA asked all units to revise FY21 revenue projection to reflect a 30% decline in membership revenue and ACRL has made the necessary revisions based on the previously approved dues increase for FY21. We have not had access to financial performance reports since January, so it is difficult to gauge the impact of the pandemic on FY20 dues revenue.

Questions for the Board and Budget & Finance to Discuss

Given the new financial environment and changes in the HEPI Index, there are two questions to consider:

1. Should the committee recommend to the ACRL Board to follow ALA's action and rescind the previously approved FY21 dues increase for personal and retired members as a symbolic gesture of solidarity and compassion during the COVID-19 pandemic?
2. Should the committee recommend to the ACRL Board to revisit the previously approved FY21 dues increase and approve an adjustment based on the latest decline in the HEPI index, given the unprecedented financial environment where revenue from membership dues is expected to decline significantly?

Stakeholders

The ALA membership director does not anticipate another broad campaign around the dues change. When ALA resumes sending renewal notices, the dues action will be part of the messaging on the form.

Strategic Goal Area Supported

Please add additional sheets as needed to explain. Select the goal area that will be affected most by this action.

☐ Value of Academic Libraries

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

☐ Student Learning

Goal: Advance innovative practices and environments that transform student learning.

☐ Research and Scholarly Environment

Goal: Librarians accelerate the transition to more open and equitable systems of scholarship.

☐ New Roles and Changing Landscapes

Goal: Academic and research library workforce effectively navigates change in higher education environments.

☒ Enabling Programs and Services

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

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FY21 Personal Member Dues Increase Projection

Category	Current FY20 Rate	Approved FY21 Rate	Projected FY20 HEPI ¹ Increase	\$ Amount**	Proposed FY21 Rate Based on March 2020 HEPI Projection	Current Members*	Projected FY21 Revenue Reduced by 30% ^{ΔΔ}	Additional FY21 Revenue Reduced by 30%	Cumulative Revenue from FY12 – FY19 Dues Increases ^Δ
Personal	\$68	\$70	1.4%	\$1.00 ²	\$69	7,738	\$373,745	\$5,417	\$401,944
Retired	\$44	\$45	1.4%	\$1.00	\$45	330	\$10,395	\$231	\$11,505
Students	\$5	\$5***	1.4%	\$0.00	\$5	1,018	\$3,563	\$0	-\$56,368
Total							\$387,703	\$5,648	\$357,081

*Based on the February 2020 membership report, the most recent available data. The projected revenue is reduced by 30% to align with ALA projections for FY21. Calculations exclude the 200 personal members who pay no dues. Complimentary memberships are given to Spectrum Scholars, pre-1976 continuing members (retired with 25 years of continuous ALA membership), and pre-1976 life members.

**Increase rounded to the nearest dollar.

***Note: the \$5 student dues rate was approved through 2022. Current ALA student dues are \$39.

^{ΔΔ}ALA has requested that all units budget a 30% decline in dues revenue for FY21, so the revenue has been adjusted accordingly.

^ΔAdditional dues revenue received from dues increases over time (FY12-F19).

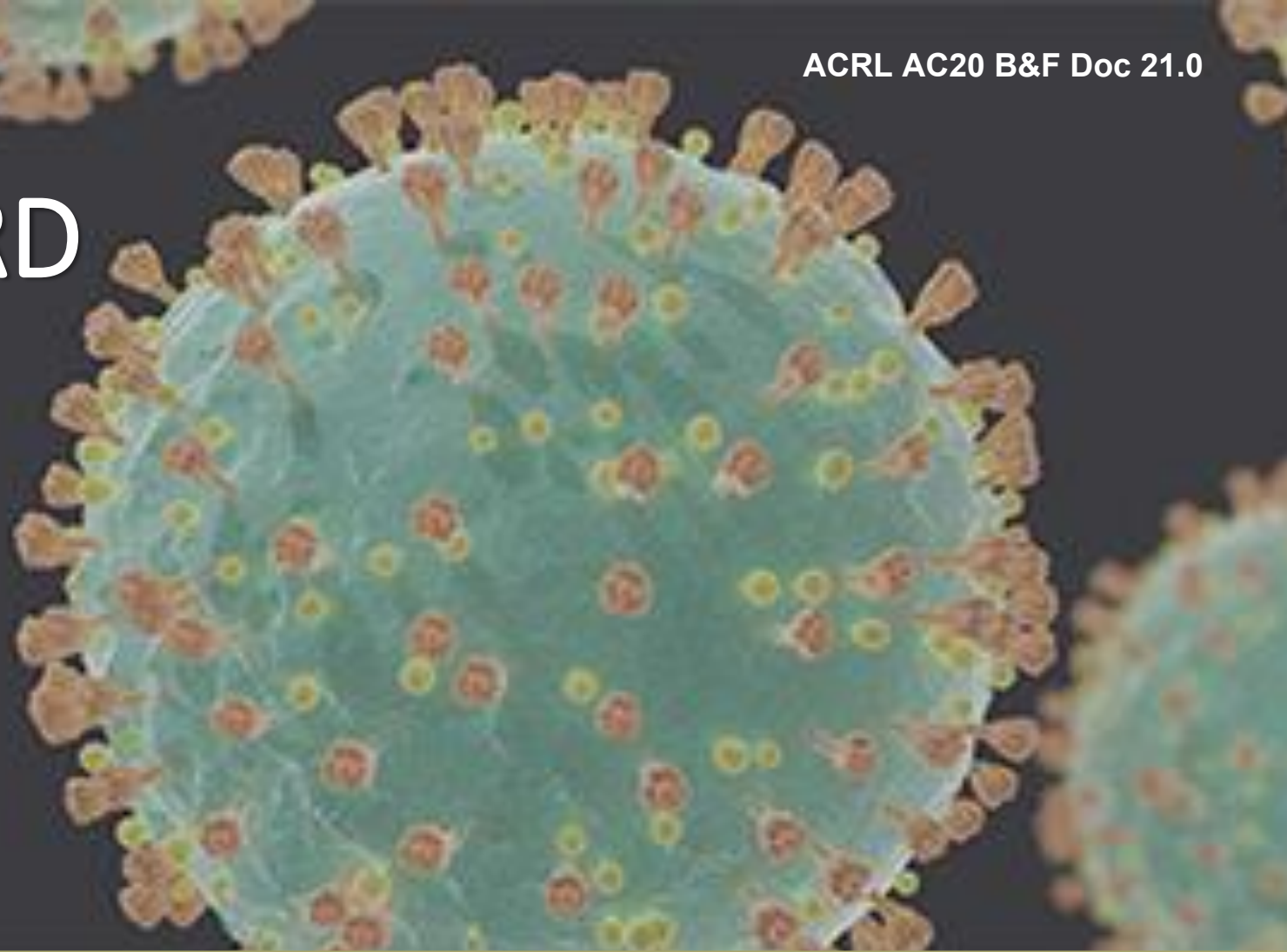
¹ HEPI stands for Higher Education Price Index. The Higher Education Price Index (HEPI) is an inflation index designed specifically to track the main cost drivers in higher education. Additional information is available at <http://www.commonfund.org/CommonfundInstitute/HEPI/Pages/default.aspx>. Data from the Commonfund Higher Education Price Index (HEPI) spring projection for 2020 was released on March 31, 2020. It shows that inflation for U.S. colleges and universities declined to 1.4 percent in fiscal year 2020, a decline from last fiscal year's 2.9 percent rate increase.

² ACRL Bylaws Section 3. Dues. The amount of personal member dues shall be determined by the ACRL Board of Directors. Annually, the Board of Directors will review and may authorize a dues adjustment not to exceed the percentage change in the most current Higher Education Price Index (HEPI) rounded to the nearest dollar. Adjustments in excess of the percentage change in the most current HEPI are subject to the approval of the membership in a mail or electronic vote. HEPI issues a preliminary forecast in March, a close-to-final estimate in July, and final number in November. 1.4% of ACRL's current personal dues rate of \$68 is \$0.95. Similarly, 1.4% of ACRL's current retired member dues rate of \$44 is \$0.61. Rounded to the nearest dollar the largest increase possible (at this time) for regular member categories in FY21 is \$1.00 and \$1.00 for retired members. Student dues were fixed at \$5 through FY22 and will be reviewed prior to FY23.

MOVING FORWARD

Key Findings from New Libraries'
COVID-19 Response Survey:
Re-opening & Financial Results

June 12, 2020



Re-opening Processes & Procedures

Nearly all respondents will have a combination of protocols in place, including:



STAFFING

- **80%** Health and safety protocols for staff
- **73%** Phased re-opening of operations
- **30%** New or revised support services that require staffing (e.g., remote work, trauma response)



SAFETY & SANITATION

- **80%** Sanitizing/quarantining materials
- **76%** Social distancing requirements for patrons
- **61%** Deep cleaning of interior spaces

Re-opening Plans

1/3 of respondents reported draft form of plans

26%	No-contact checkout (e.g., curbside pickup, delivery)	13%	Quarantine materials
22%	Limiting number of people (e.g., by appointment only)	12%	Following external guidelines (e.g., state directives, school districts)
19%	Phased re-opening	10%	Virtual services (e.g., virtual programming, electronic materials)
18%	Social distancing (e.g., one-way aisles)	8%	Reduced hours
17%	Personal protective equipment	7%	Protective barriers (e.g., plexiglass shields)
17%	Limiting space or equipment (e.g., restrooms, toys, computers)	6%	Staffing modifications (e.g., remote work)
15%	Cleaning	5%	Personal hygiene (e.g., requiring hand sanitizer)

N=903

Re-opening Processes & Procedures

Common themes (500+ plans)

- Tiered or phased re-opening; the number of phases varies from 3-6.
- Enhanced cleaning and protections for health and safety of staff and public, aligned with local or state guidance
- Quarantine of materials for 72 hours*
- Audience is a factor in how plan documents are presented:
 - Staff-focused offer more detail and focus on process
 - Public-focused offer more detail about services and programs

*Re-opening Archives, Libraries, and Museums (REALM): <https://www.oclc.org/en/covid-19.html>
<http://www.ala.org/advocacy/planning-reopening-resources>

Re-opening Processes & Procedures

Common themes (500+ plans)

There are no standards for writing a reopening plan.

Emerging best practices:

- support library workers
- build community resilience
- help advocate for libraries and colleagues in communities and institutions
- clearly layout thoughtful steps for resuming onsite library services
- plans are non-linear and adjust as health conditions change

Re-opening Best Practices

Collaboration: joint efforts of library leadership, frontline staff, city agencies, etc.

Public Libraries are faced with challenges every day, but we never expected a pandemic that threw so many challenges our way all at once. Working together, our community of users, staff, government agencies, and volunteers made the transition to a new way of working very seamless. When staff get to reimagine how they can do their work from home, and as we plan together for the future, amazing outcomes are realized.

Honore Bray, Executive Director
Missoula Public Library

Re-opening Best Practices

Staff wellbeing: combined training, team building, and focus on self-care

Our staff is our greatest resource. I have advocated on their behalf at every turn, communicating how our creative and innovative team quickly pivoted to working and teaching in virtual spaces – all while trying to take care of themselves and their families throughout this pandemic. To our team, I stressed the importance of first tending to their physical, mental, and emotional health. As we planned our phased re-opening approach, the safety of our team and our customers has been, and remains, my highest priority.

Tonya Aikens, President & CEO
Howard County Library System

Re-opening Best Practices

Communication: outreach to the public, decision makers, business leaders, and community partners

Whether onsite or remote, community is central to our mission and, to stay connected with all stakeholders, we created a detailed communications plan that includes staff, volunteers, community partners, patrons, local government, business, community leaders, and media.


Susan Whittle, Director & Subregional Librarian
Southwest Georgia Regional Library

Re-opening Best Practices

Training: trauma-informed libraries to public, academic, and school libraries

We knew early on during our weekly public library forums, that mental health concerns of patrons and staff needed to be addressed. It's imperative that staff feel comfortable talking about their own mental health concerns and have tools available to recognize and respond to mental health concerns of their patrons. All of us have experienced some trauma related to COVID-19. If there is something positive to come out of this pandemic, it's my hope that we focus on equipping our library staff with training that helps them address trauma within themselves and their communities.


Robin Westphal, State Librarian
Missouri State Library



Current Financial Changes

Most libraries' responses reflected *no major changes* to current staff-related finances

- **Benefits:** No major change (93%)
 - **Salaries:** No major change (88%)
 - **Staffing:** No major change (67%), but some or significant reduction (31%)
 - **Professional Development Budget:** No major change (55%), but 1/3 reported some or significant reduction
-
- **Planned Hiring:** No major change (50%), but nearly half reported some or significant reduction (25%) or eliminated (23%)



Current Financial Changes

Most libraries' responses reflected some reductions to current operational finances

- **Print Collection Budget:** Split between no major change (49%) and some or significant reduction (46%)
 - **Resuming Operations:** Split between no major change (41%) and some or significant reduction (40%), with 12% reporting some increase
 - **Services:** Over half reported some or significant reduction (52%), but over 1/3 reported no major change (36%)
-
- **Programs:** Over half reported some or significant reduction (52%) and 14% reported eliminated, with 29% reporting no major change



Future Financial Changes

The percentage of libraries responding “no major change” decreased when reporting on future staff-related finances

- **Benefits:** No major change (85%)
 - **Salaries:** No major change (76%)
 - **Staffing:** No major change (57%), but some or significant reduction (40%)
 - **Professional Development Budget:** Over half reported some or significant reduction (52%), but over 1/3 reported no major change (36%)
-
- **Planned Hiring:** No major change (40%), but over half reported some or significant reduction (37%) or eliminated (20%)



Future Financial Changes

Most libraries' responses reflected further reductions to future operational finances

- **Print Collection Budget:** Over half reported some or significant reduction (61%), but over 1/3 reported no major change (35%)
 - **Resuming Operations:** Nearly half reported some or significant reduction (44%), but over 1/3 reported no major change (37%) and 14% reported some increase
 - **Services:** Nearly half reported some or significant reduction (49%), but over 1/3 reported no major change (36%) and 12% reported some increase
-
- **Programs:** Over half reported some or significant reduction (63%) and 24% reported no major change

A background image showing a person's hand holding a pen and writing in a spiral-bound notebook. The image is dimmed and serves as a backdrop for the text.

Financial Changes to All Academic Libraries

Breakouts by Carnegie Class Available Online

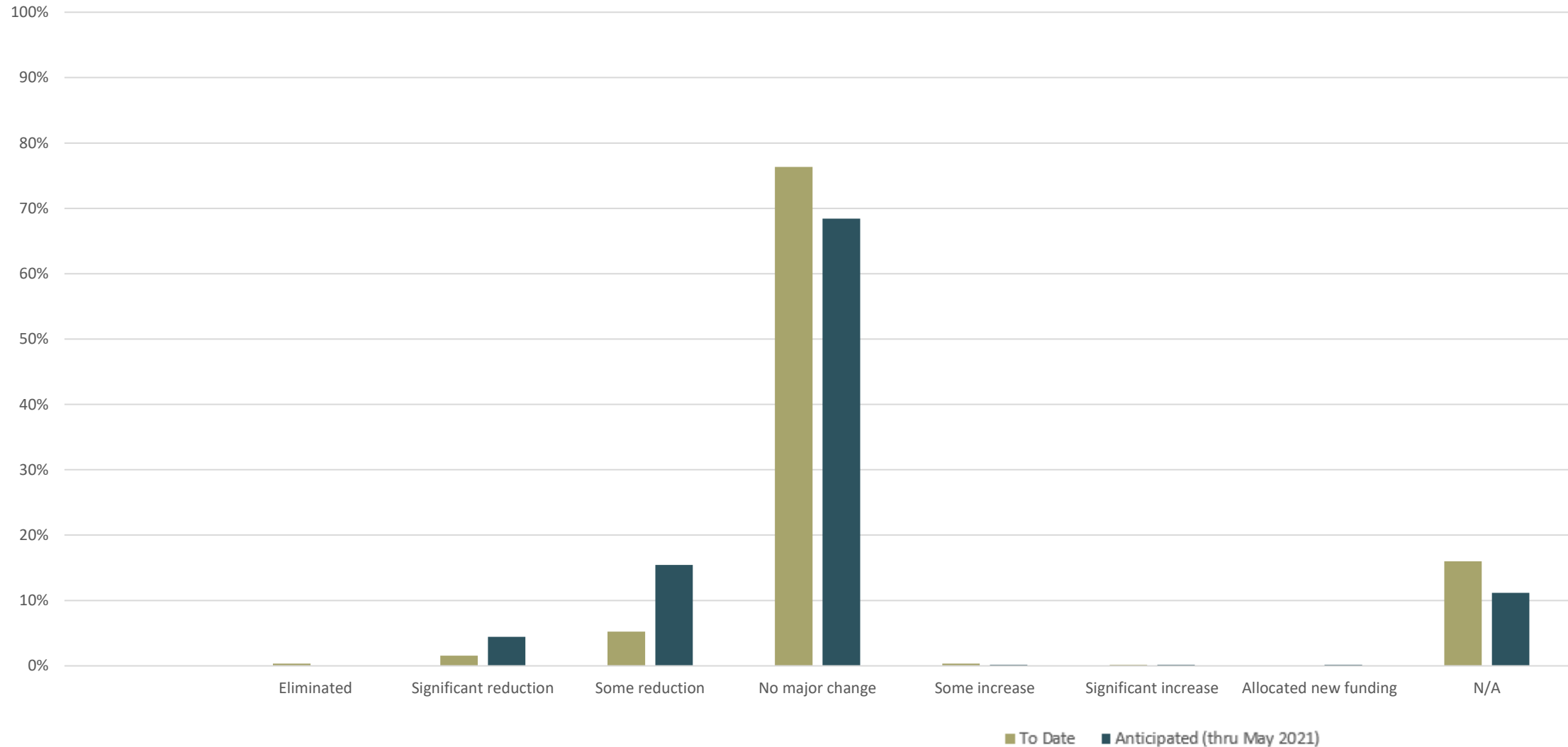
Academic Libraries

Financial Changes to BENEFITS

ACRL AC20 B&F Doc 21.0

To Date: N=575

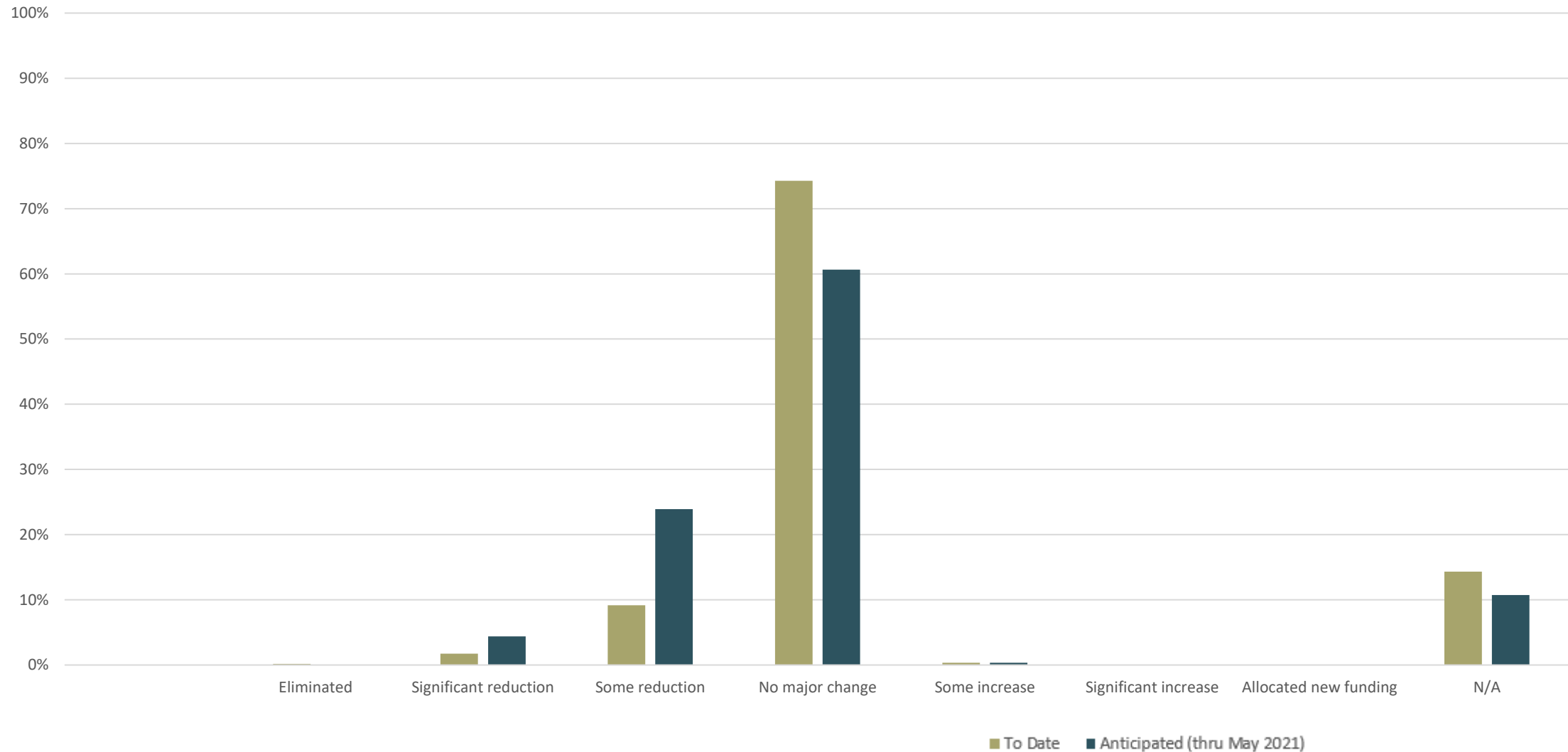
Anticipated: N=564



Academic Libraries

Financial Changes to SALARIES

ACRL AC20 B&F Doc 21.0
To Date: N=579
Anticipated: N=569



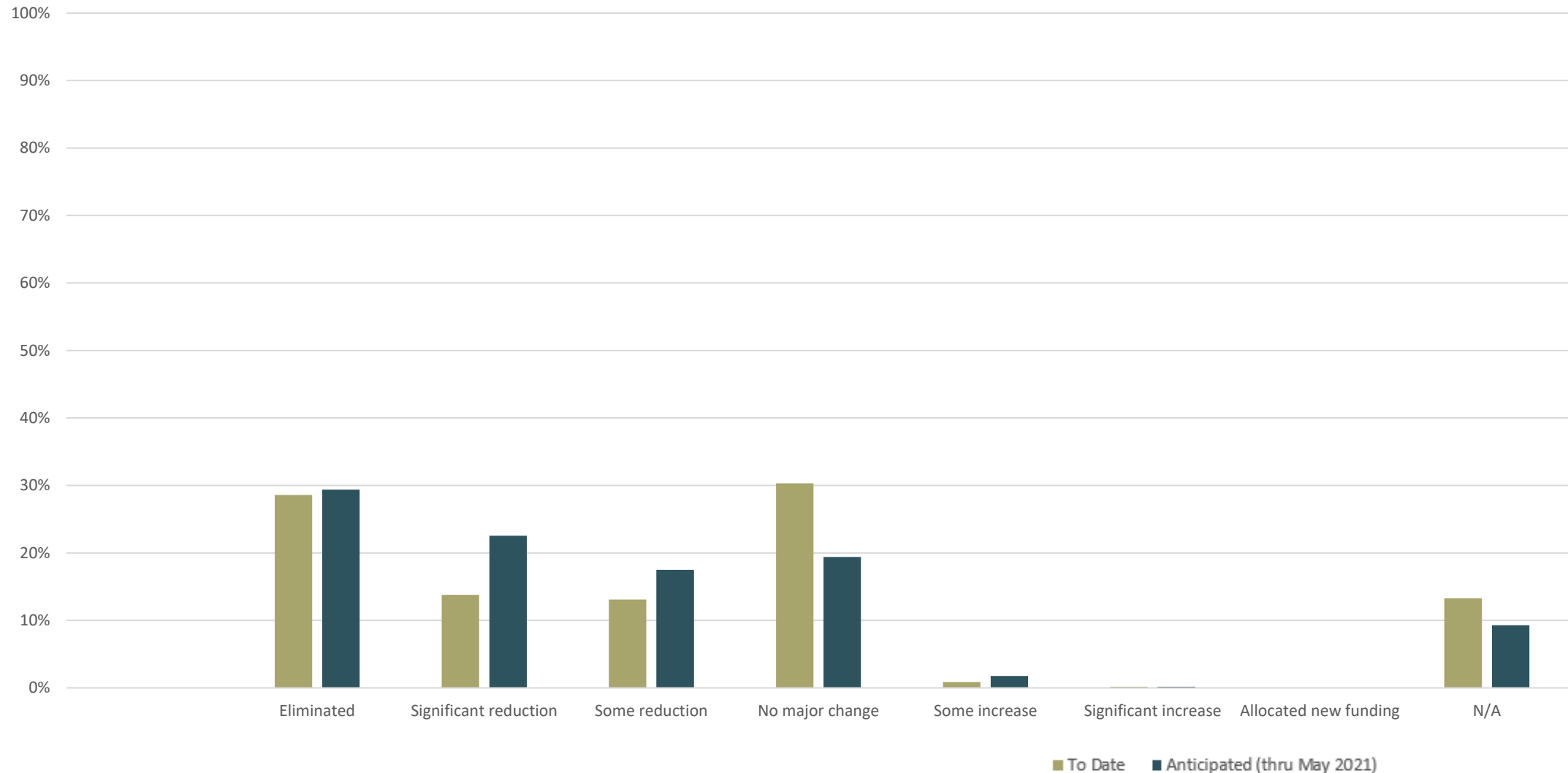
Academic Libraries

Financial Changes to PLANNED HIRING

ACRL AC20 B&F Doc 21.0

To Date: N=581

Anticipated: N=572



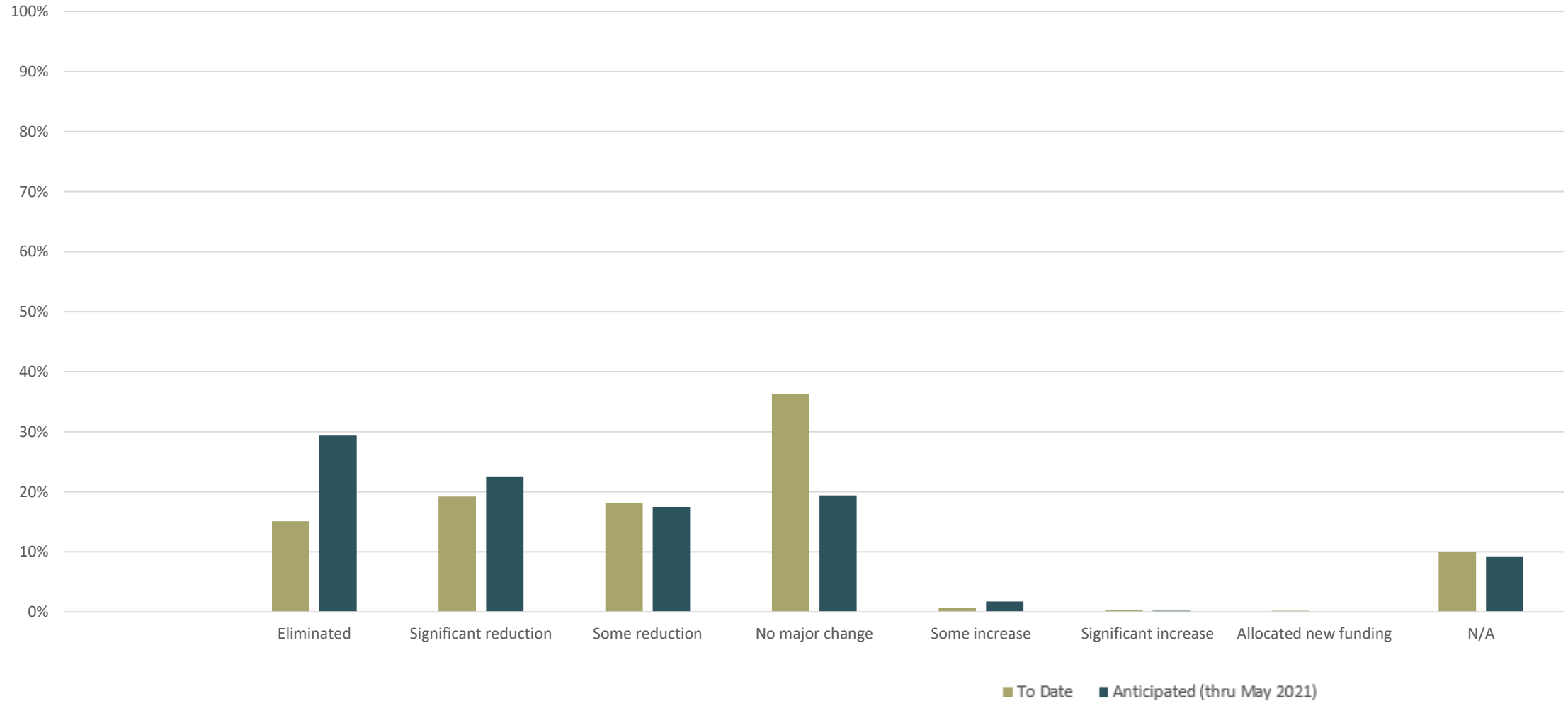
Academic Libraries

Financial Changes to PROFESSIONAL DEVELOPMENT

ACRL AC20 B&F Doc 21.0

To Date: N=583

Anticipated: N=572



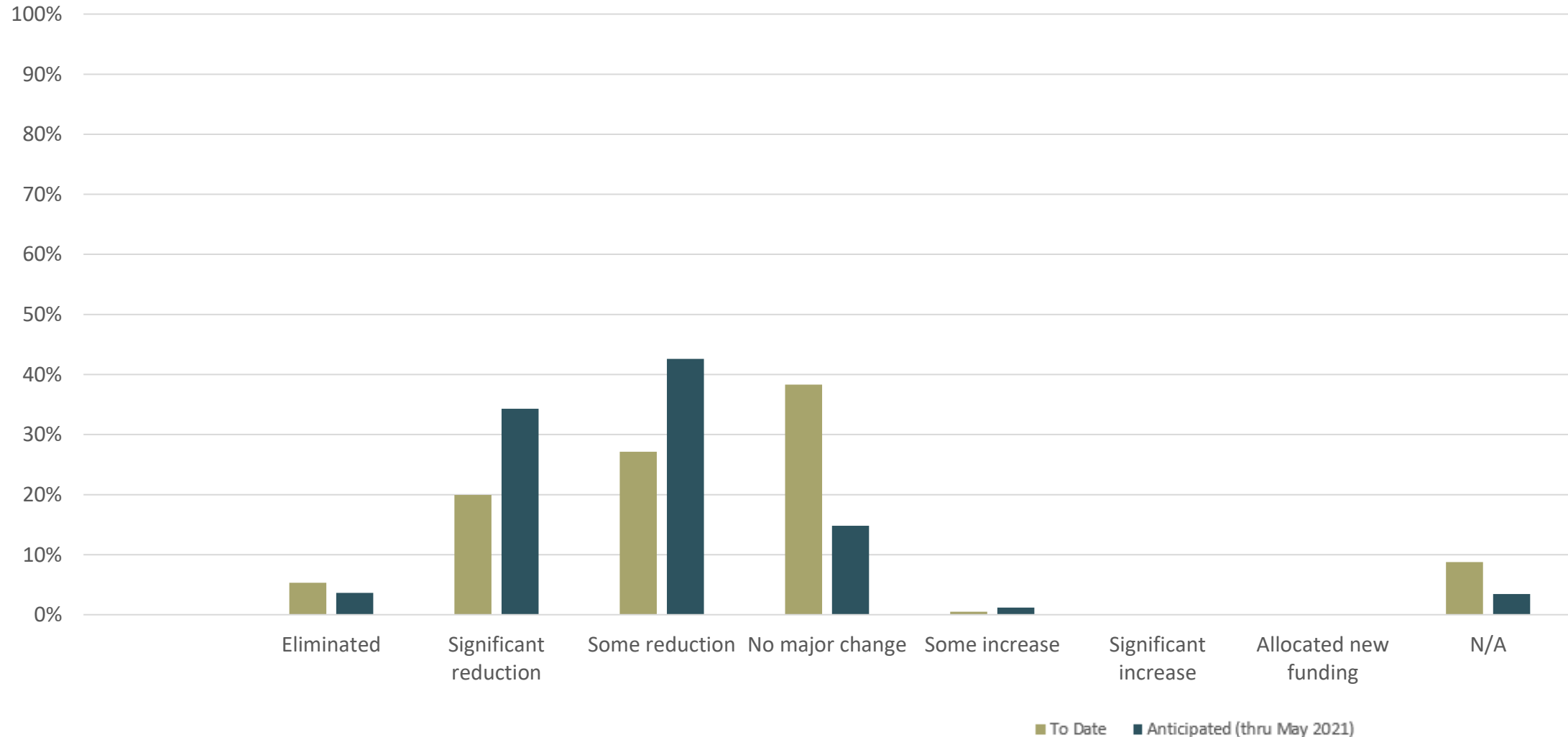
Academic Libraries

Financial Changes to PRINT COLLECTION

ACRL AC20 B&F Doc 21.0

To Date: N=582

Anticipated: N=580



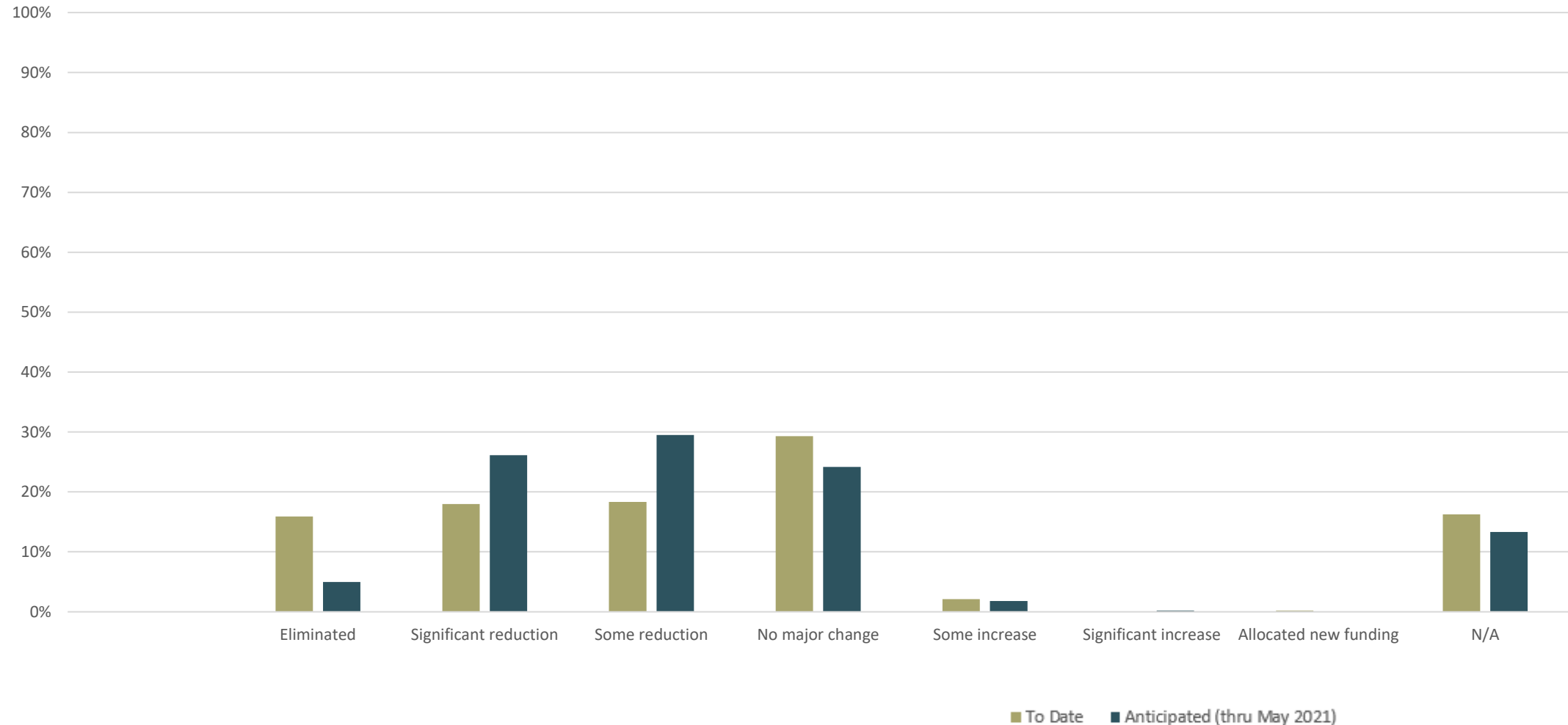
Academic Libraries

Financial Changes to PROGRAMS

ACRL AC20 B&F Doc 21.0

To Date: N=573

Anticipated: N=563



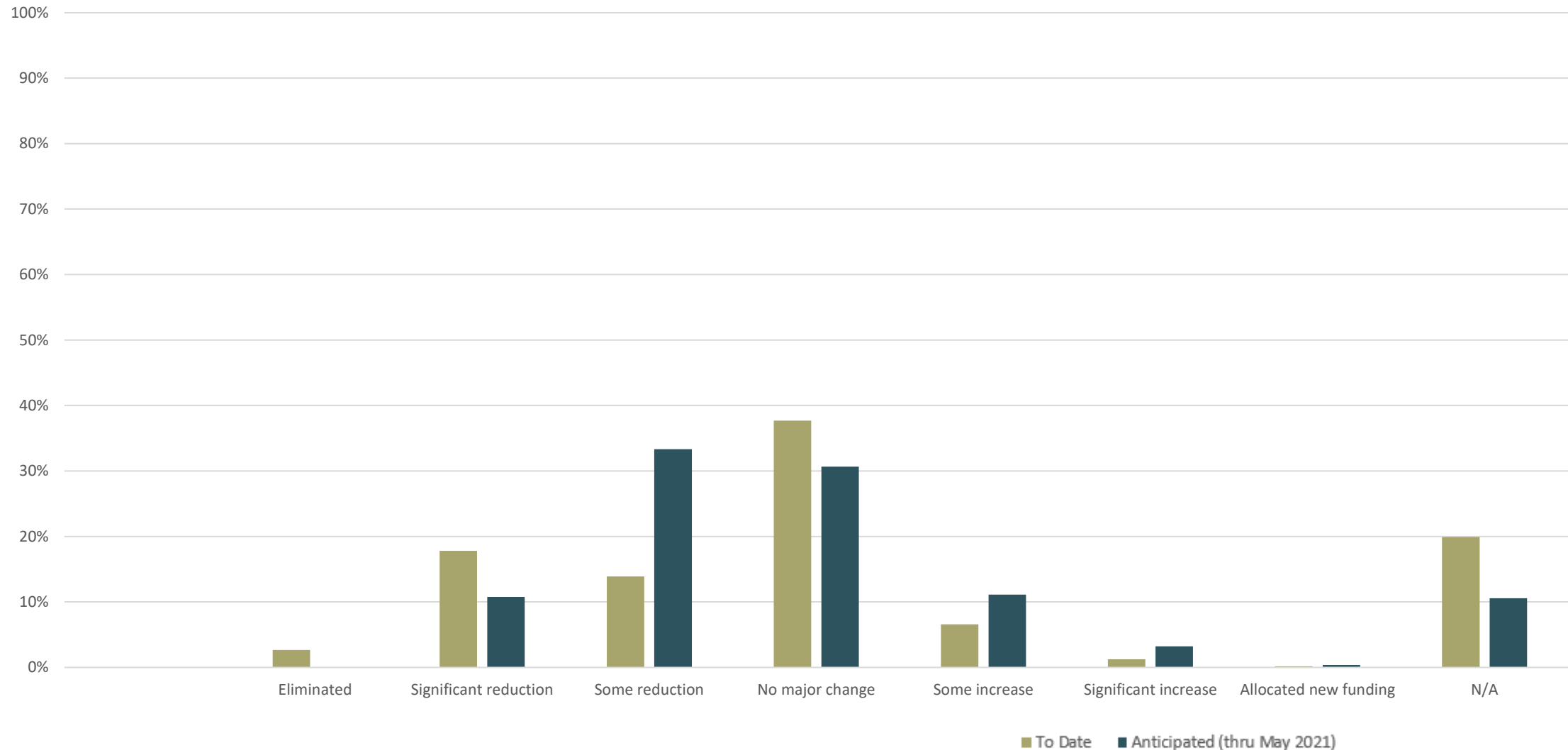
Academic Libraries

Financial Changes to RESUMING OPERATIONS

ACRL AC20 B&F Doc 21.0

To Date: N=567

Anticipated: N=558



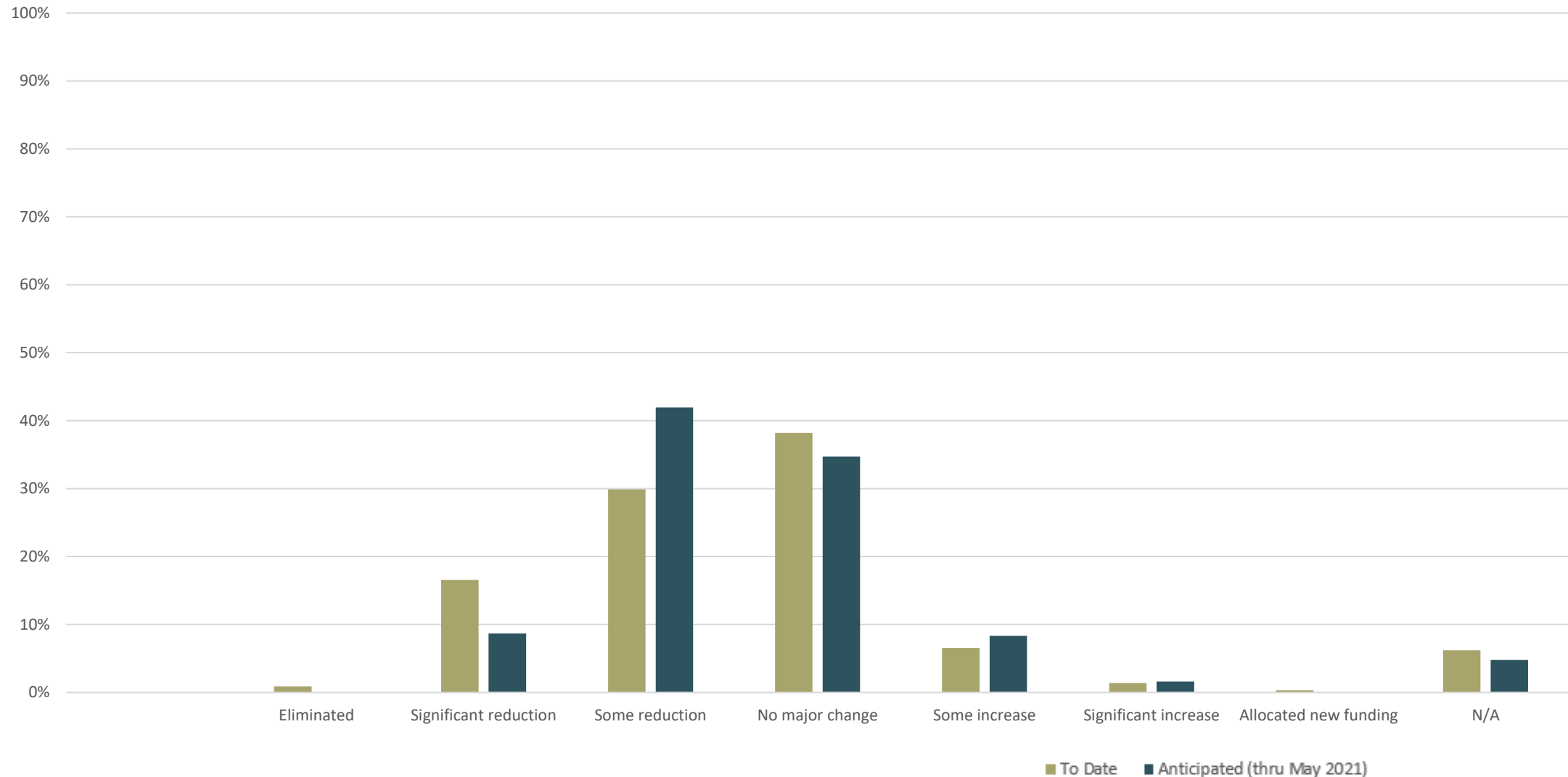
Academic Libraries

Financial Changes to SERVICES

ACRL AC20 B&F Doc 21.0

To Date: N=584

Anticipated: N=570



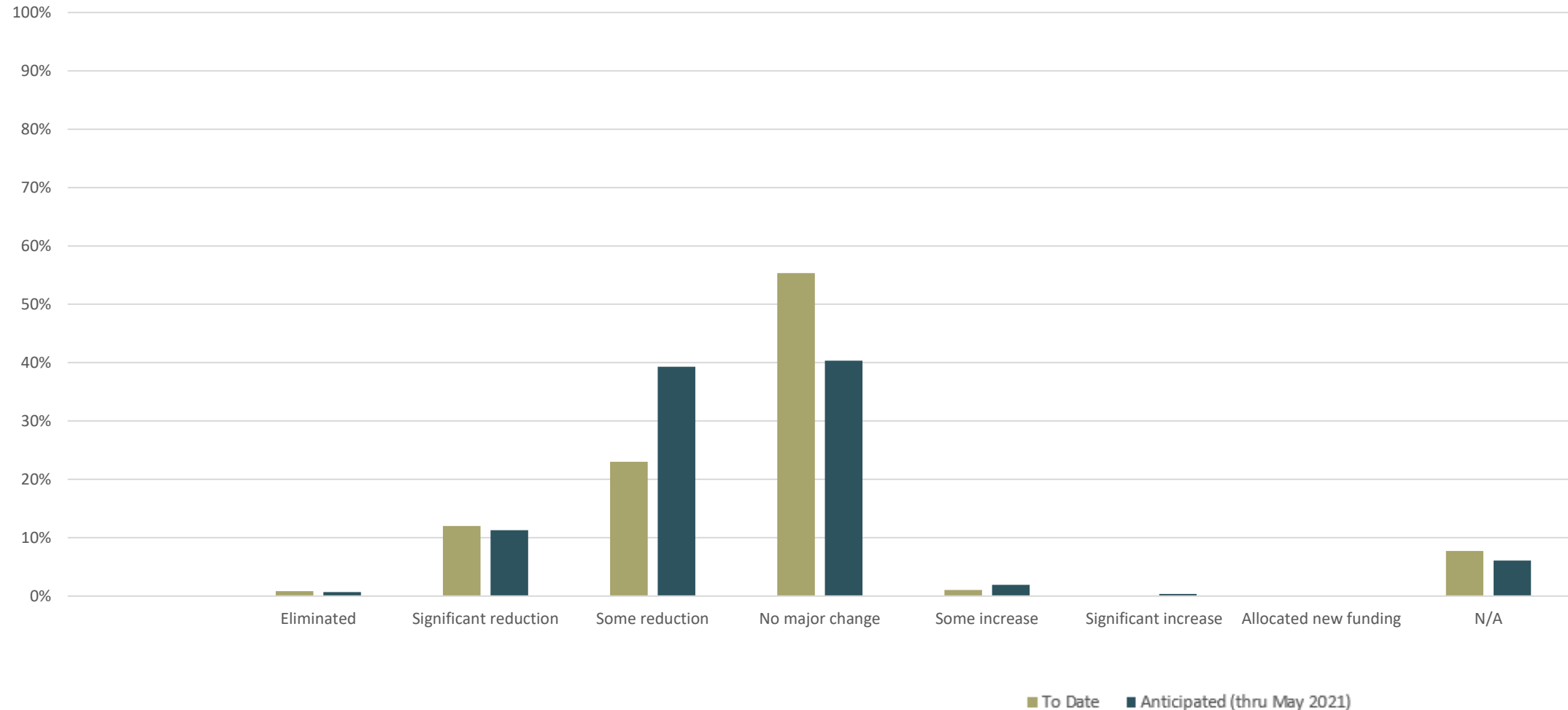
Academic Libraries

Financial Changes to STAFFING

ACRL AC20 B&F Doc 21.0

To Date: N=582

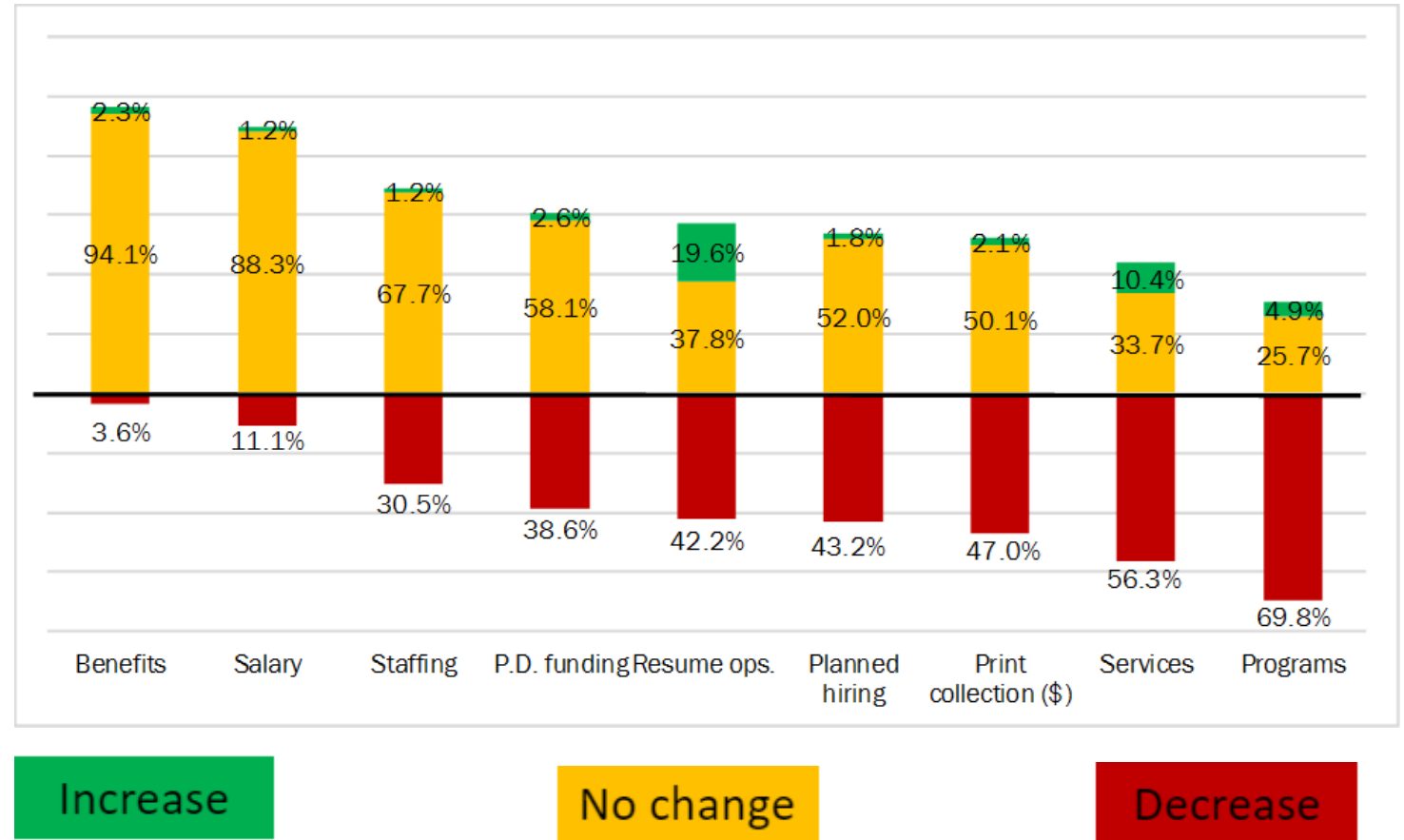
Anticipated: N=575



Financial Changes to Public Libraries

Public Library Financial Changes

What financial changes has the library made
in response to the crisis to date?

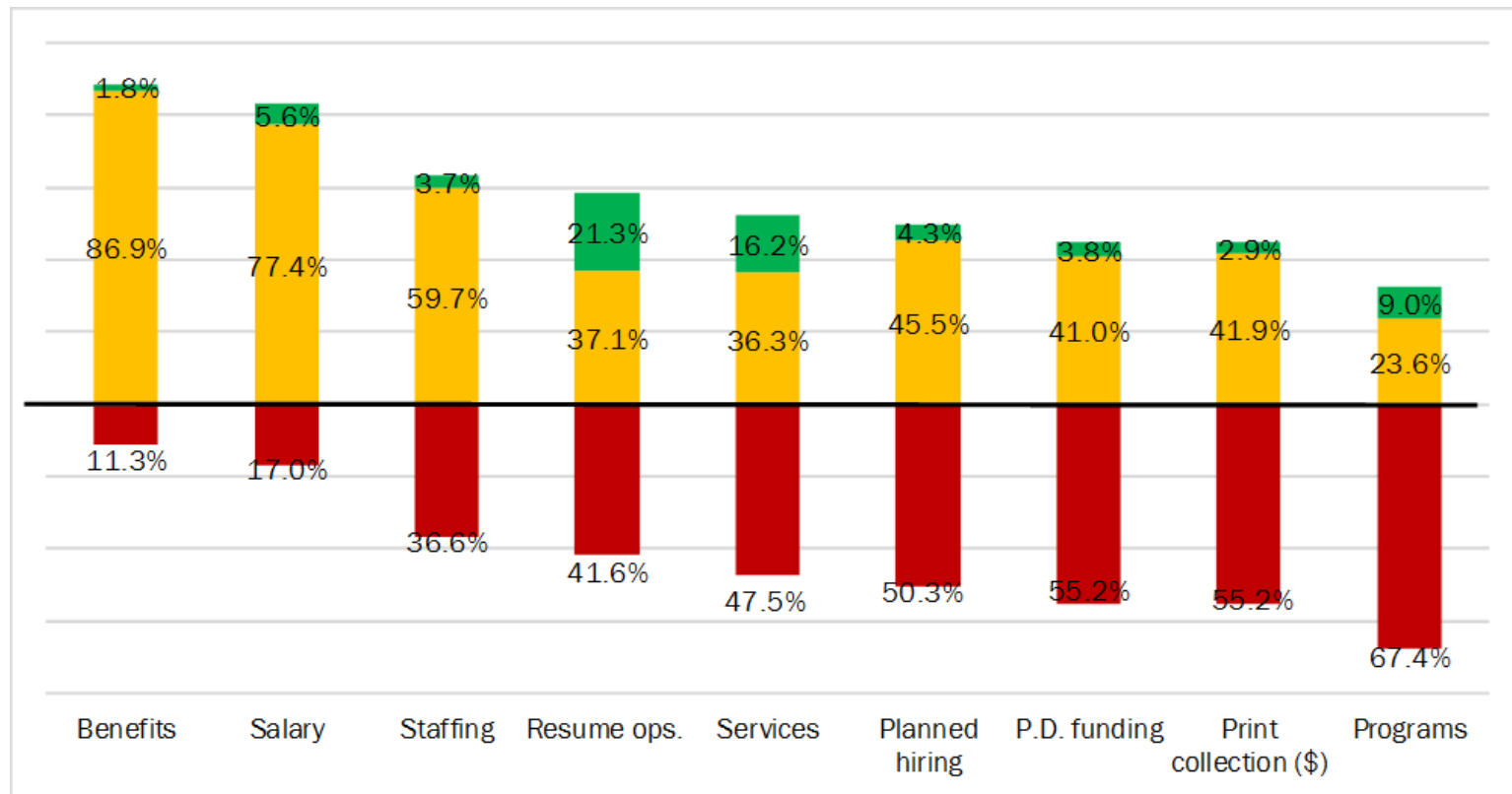


Developed by:



Public Library Financial Changes

What financial changes do you anticipate being made by the library in response to the crisis *in the next 12 months*?



Increase

No change

Decrease

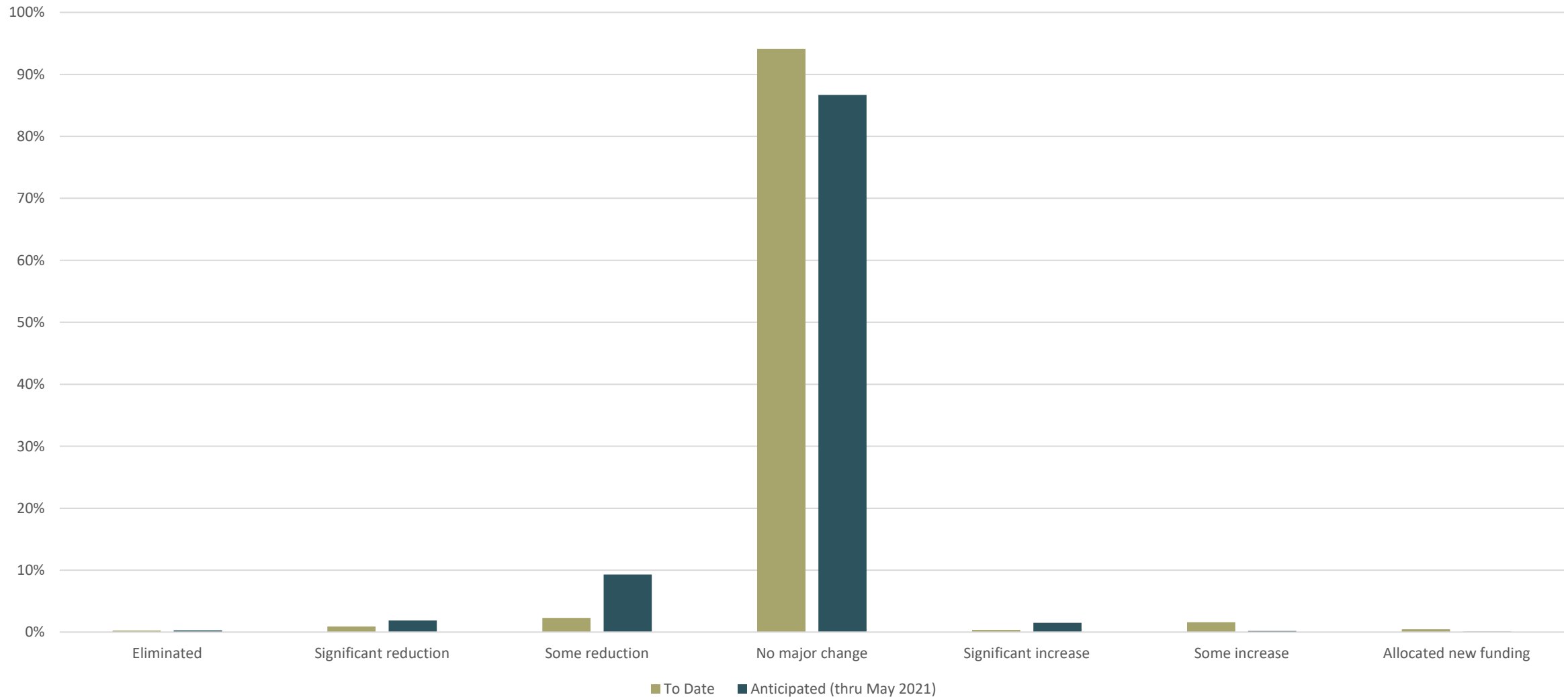
Developed by:



Public Libraries

Financial Changes to BENEFITS

ACRL AC20 B&F Doc 21.0
To Date: N=1990
Anticipated: N=2051



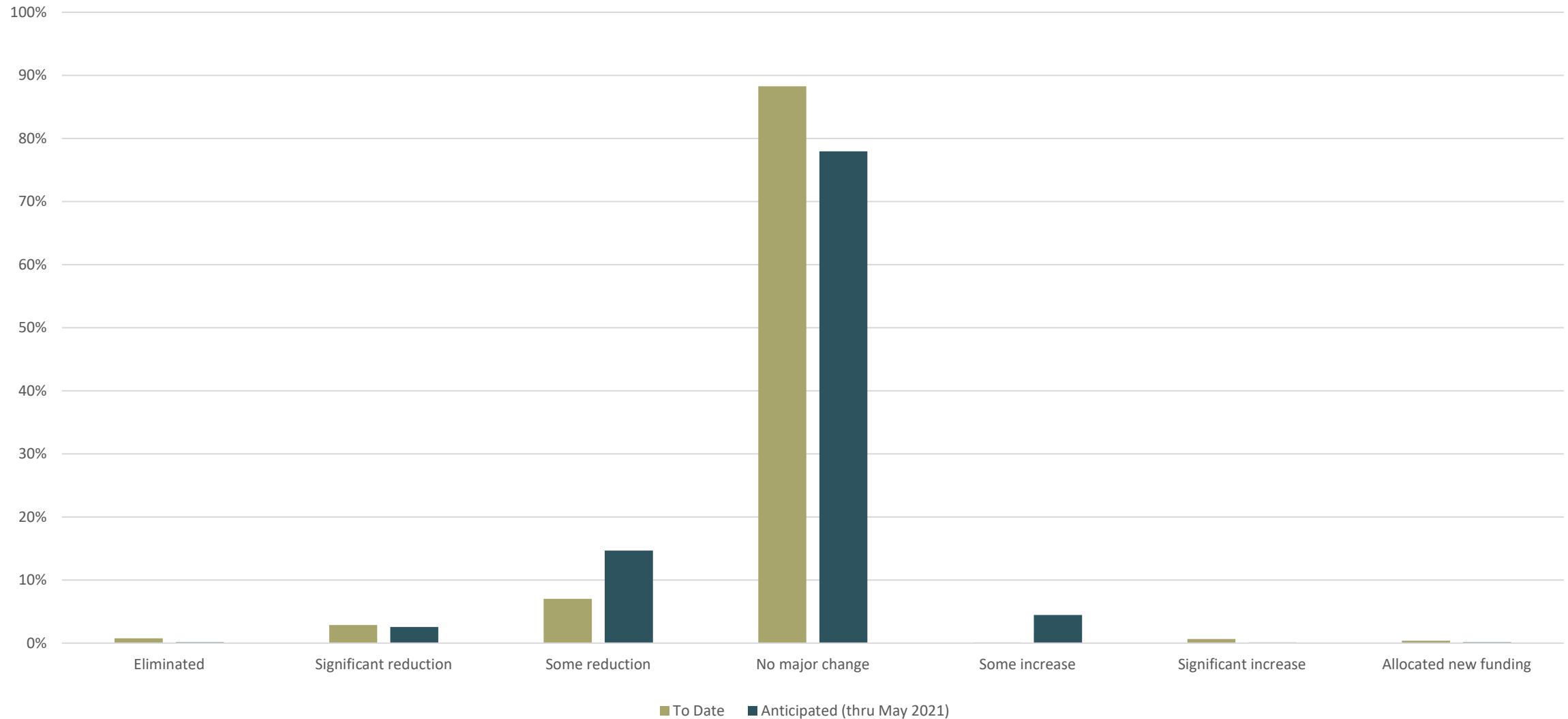
Public Libraries

Financial Changes to SALARIES

ACRL AC20 B&F Doc 21.0

To Date: N=2206

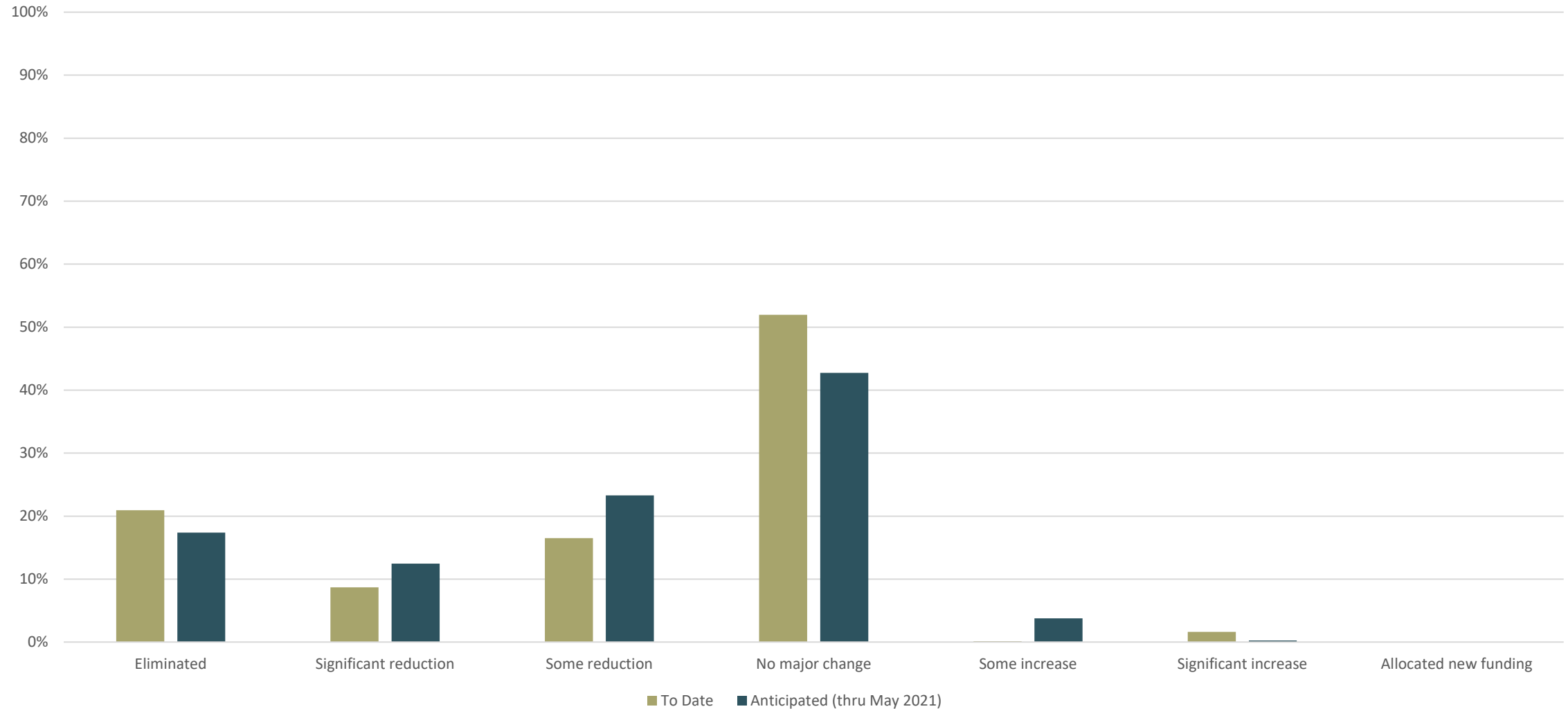
Anticipated: N=2237



Public Libraries

Financial Changes to PLANNED HIRING

ACRL AC20 B&F Doc 21.0
To Date: N=1882
Anticipated: N=1982



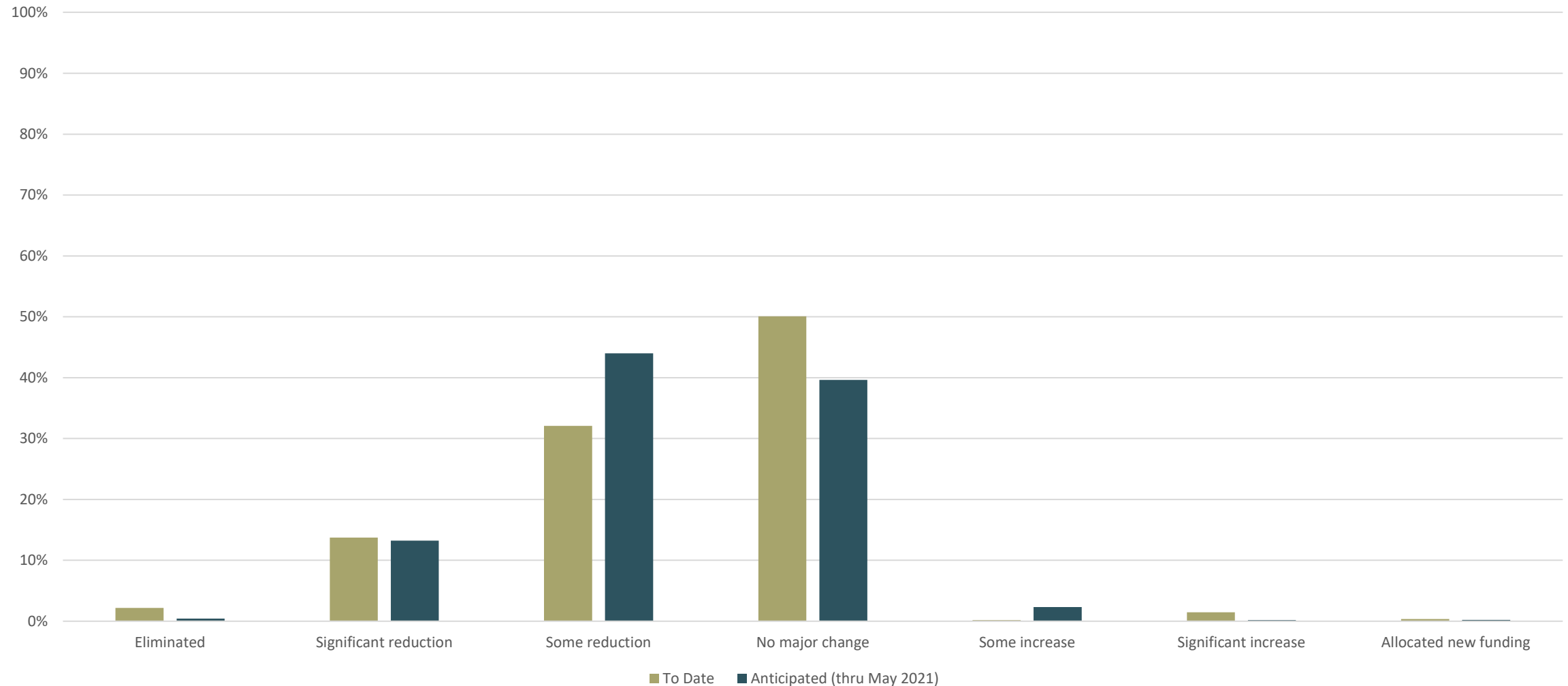
Public Libraries

Financial Changes to PRINT COLLECTION

ACRL AC20 B&F Doc 21.0

To Date: N=2267

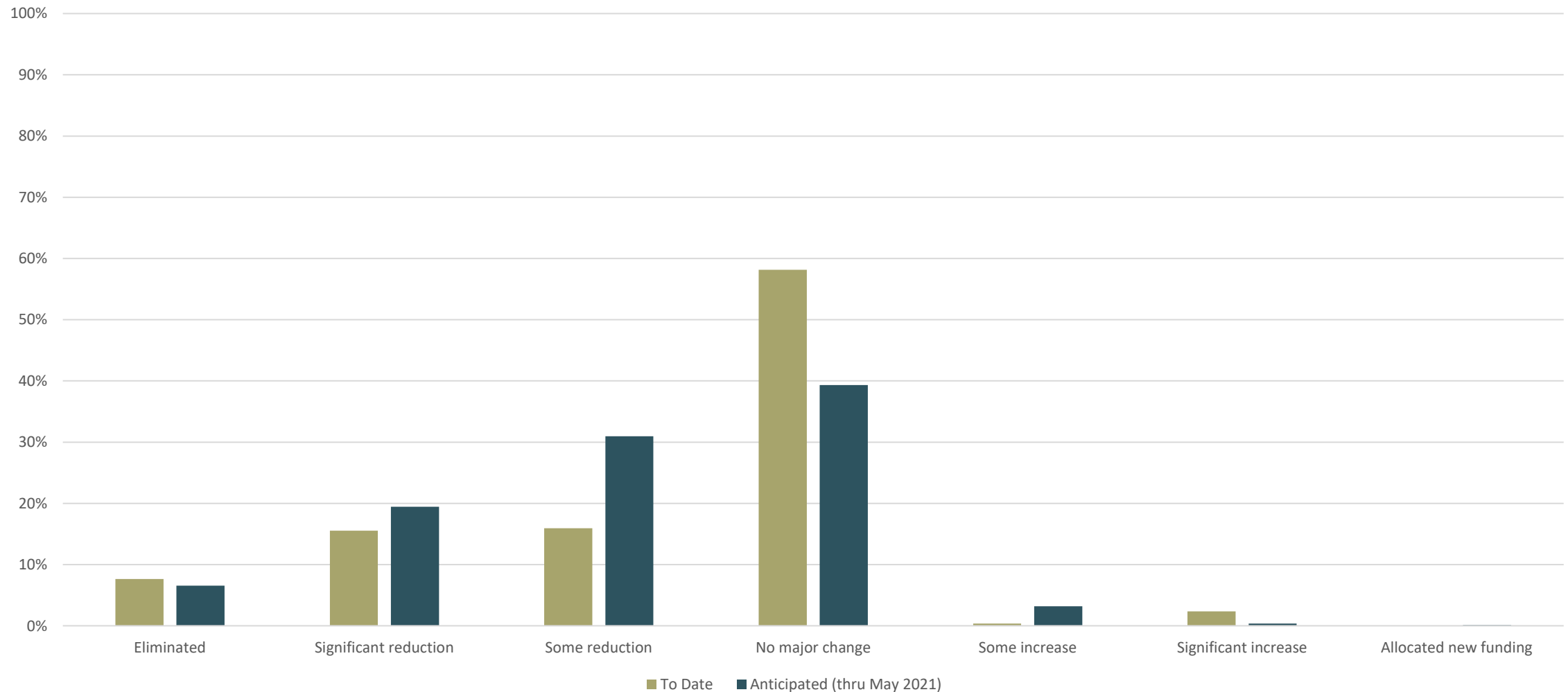
Anticipated: N=2303



Public Libraries

Financial Changes to PROFESSIONAL DEVELOPMENT

ACRL AC20 B&F Doc 21.0
To Date: N=2157
Anticipated: N=2227



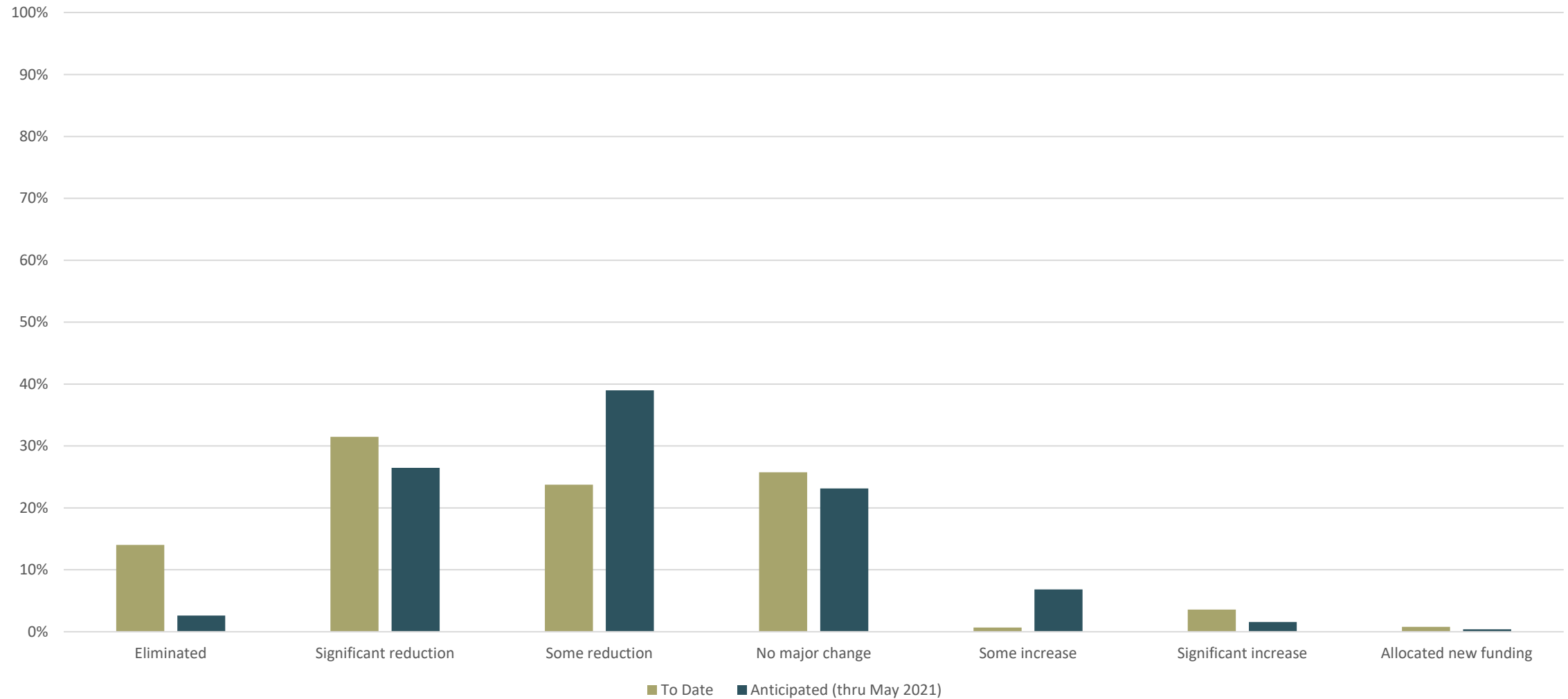
Public Libraries

Financial Changes to PROGRAMS

ACRL AC20 B&F Doc 21.0

To Date: N=2327

Anticipated: N=2334



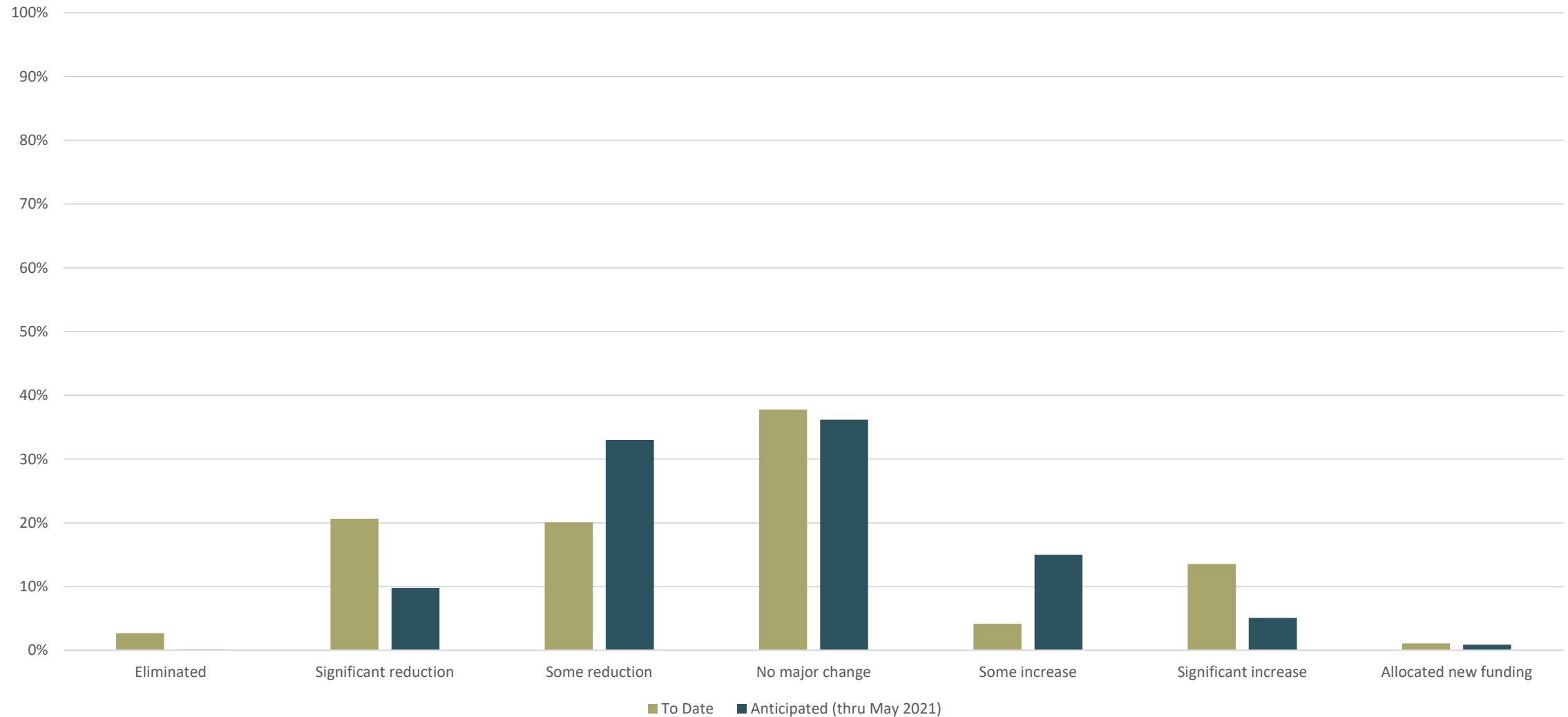
Public Libraries

Financial Changes to RESUMING OPERATIONS

ACRL AC20 B&F Doc 21.0

To Date: N=2125

Anticipated: N=2259



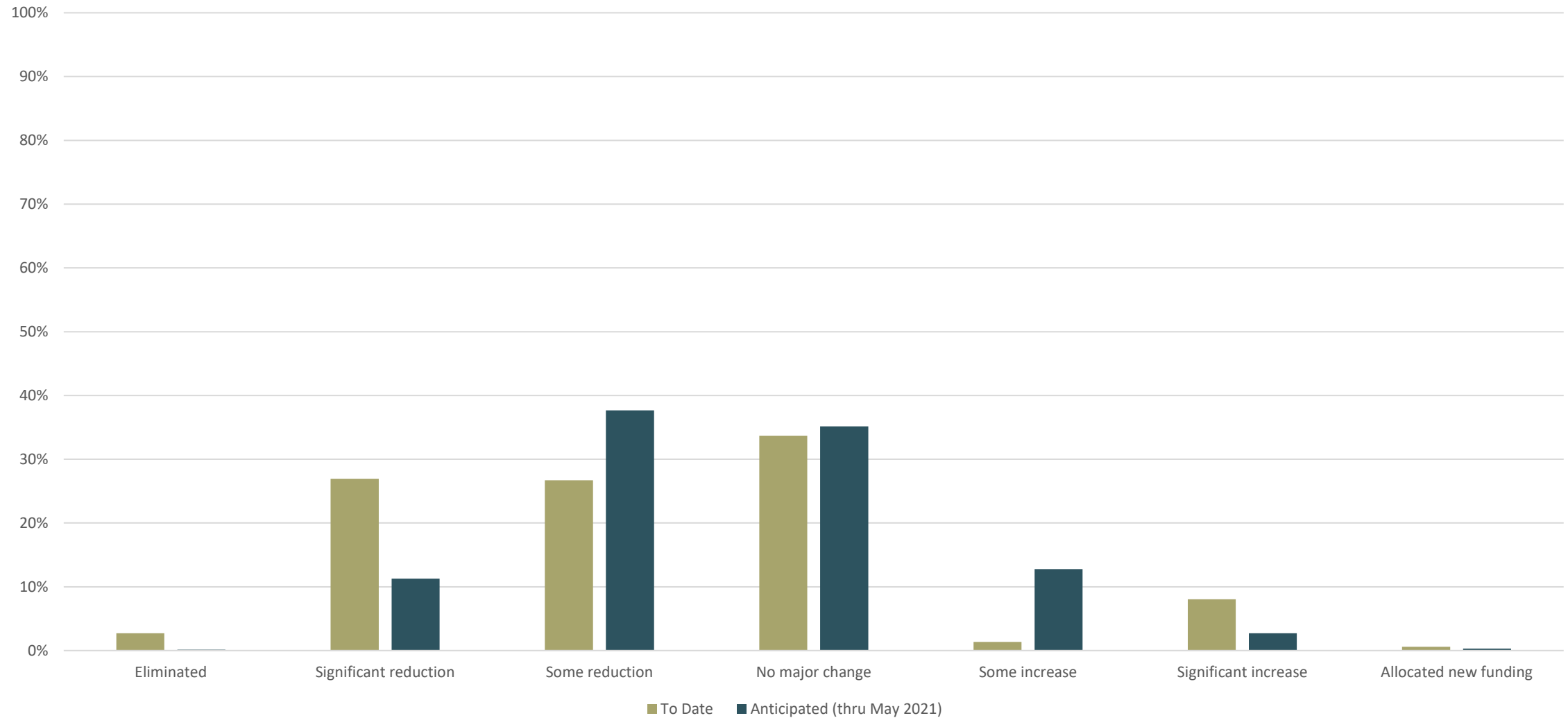
Public Libraries

Financial Changes to SERVICES

ACRL AC20 B&F Doc 21.0

To Date: N=2288

Anticipated: N=2321



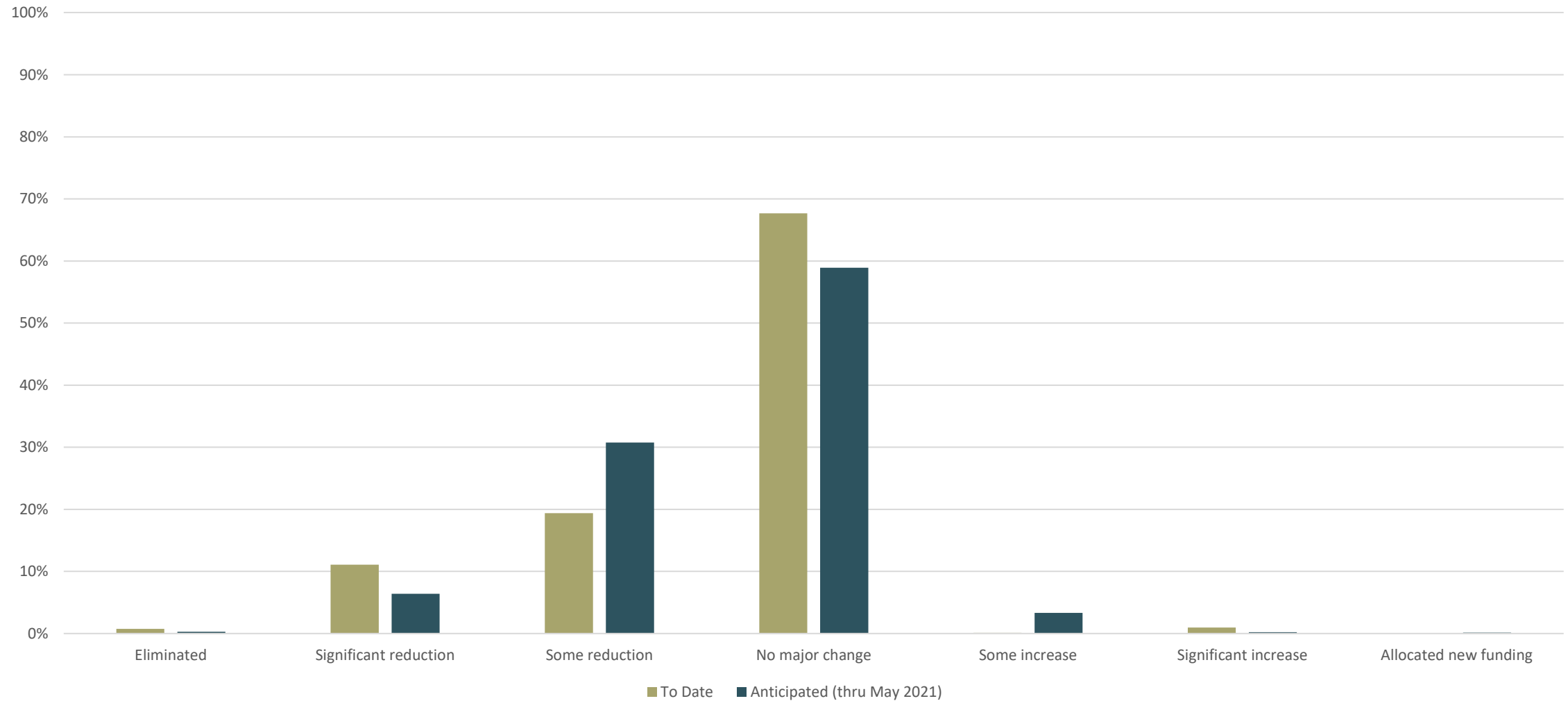
Public Libraries

Financial Changes to STAFFING

ACRL AC20 B&F Doc 21.0

To Date: N=2255

Anticipated: N=2251



Financial Changes to K-12 Libraries

Three thick books are stacked vertically on the right side of the image. The top book has a light blue cover, the middle one has a red cover, and the bottom one has a dark blue cover. The pages of the books are visible, showing a yellowish-cream color. The background is a dark, muted teal color.

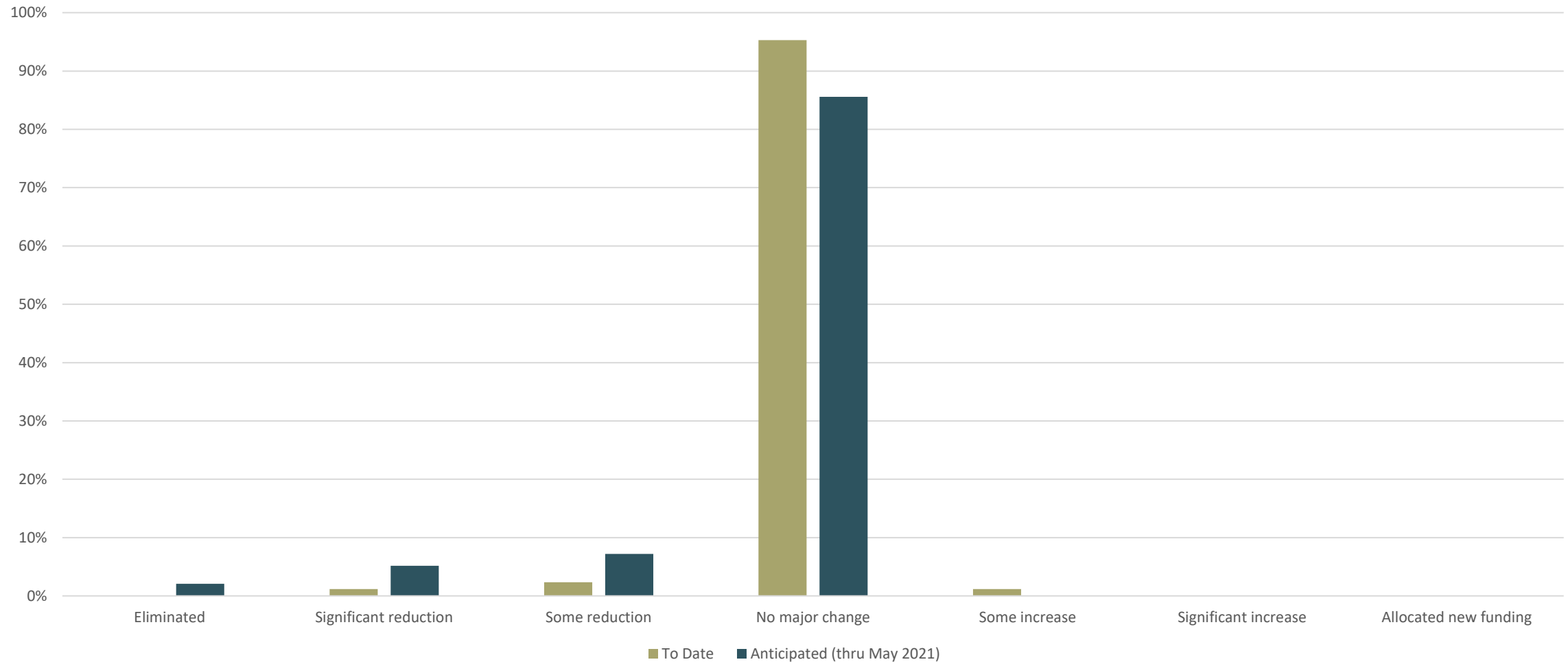
K-12 Libraries

Financial Changes to BENEFITS

ACRL AC20 B&F Doc 21.0

To Date: N=85

Anticipated: N=97



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

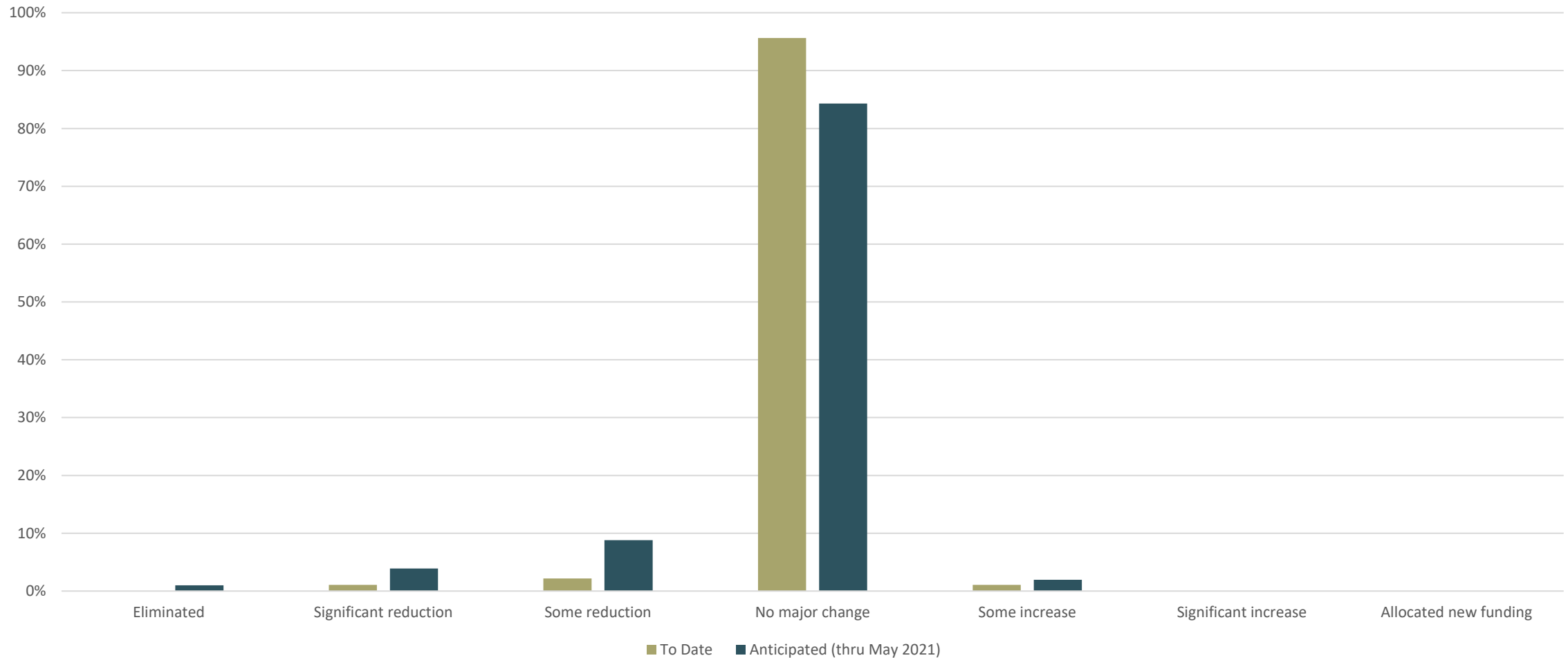
K-12 Libraries

Financial Changes to SALARIES

ACRL AC20 B&F Doc 21.0

To Date: N=92

Anticipated: N=102



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

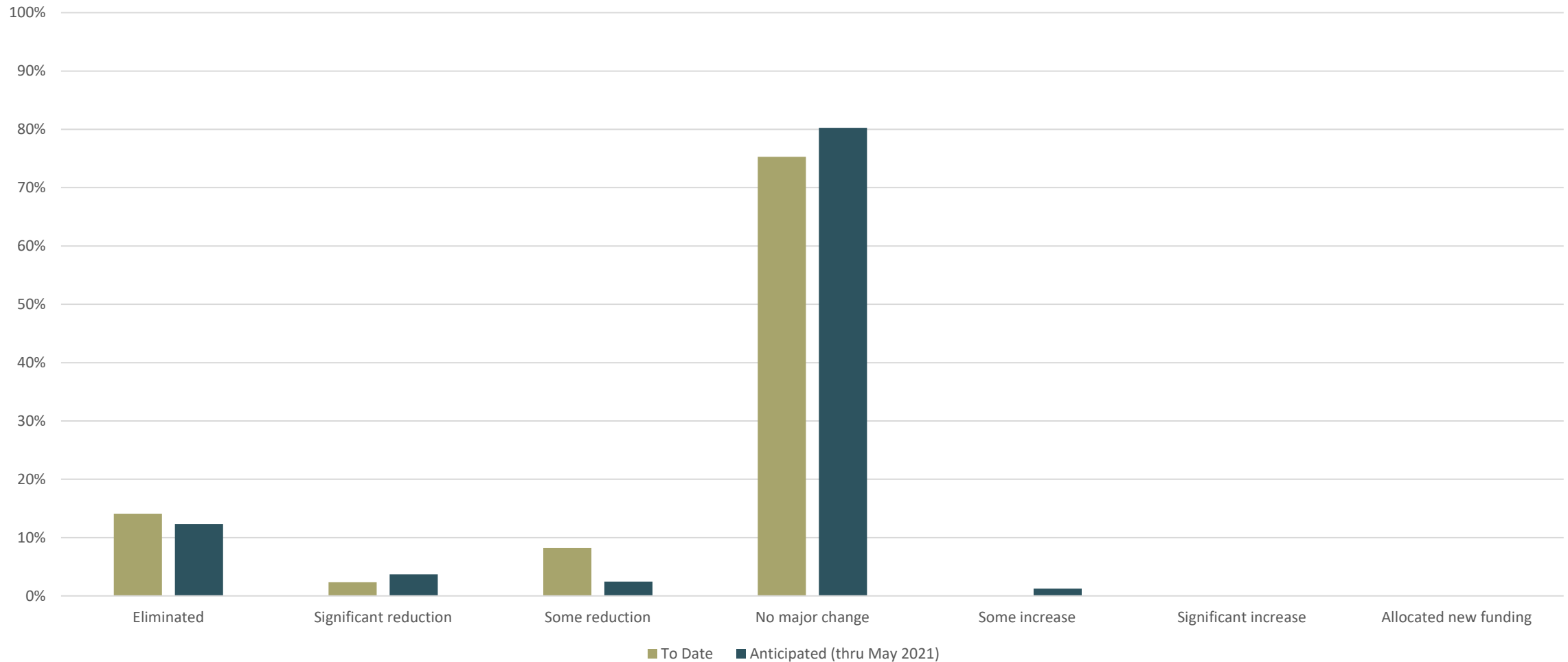
K-12 Libraries

Financial Changes to PLANNED HIRING

ACRL AC20 B&F Doc 21.0

To Date: N=85

Anticipated: N=81



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

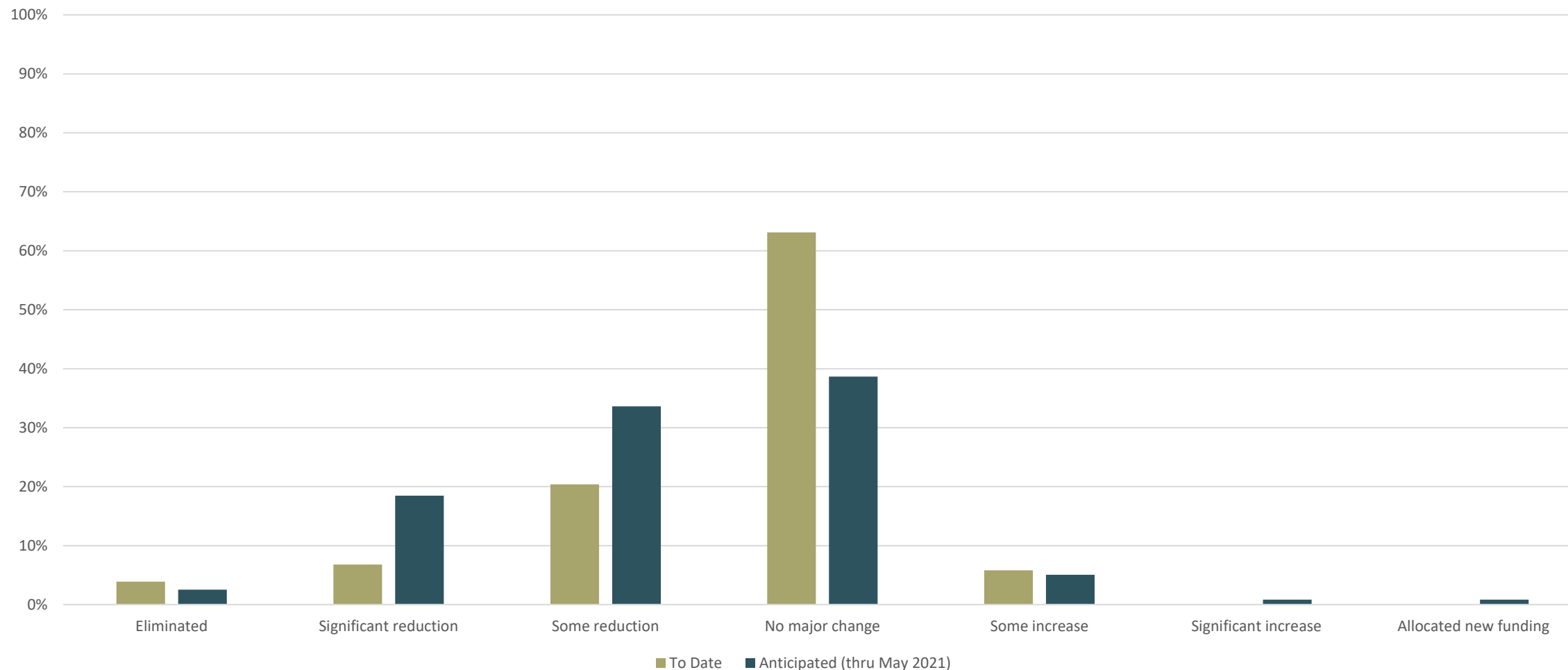
K-12 Libraries

Financial Changes to PRINT COLLECTION

ACRL AC20 B&F Doc 21.0

To Date: N=103

Anticipated: N=119



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

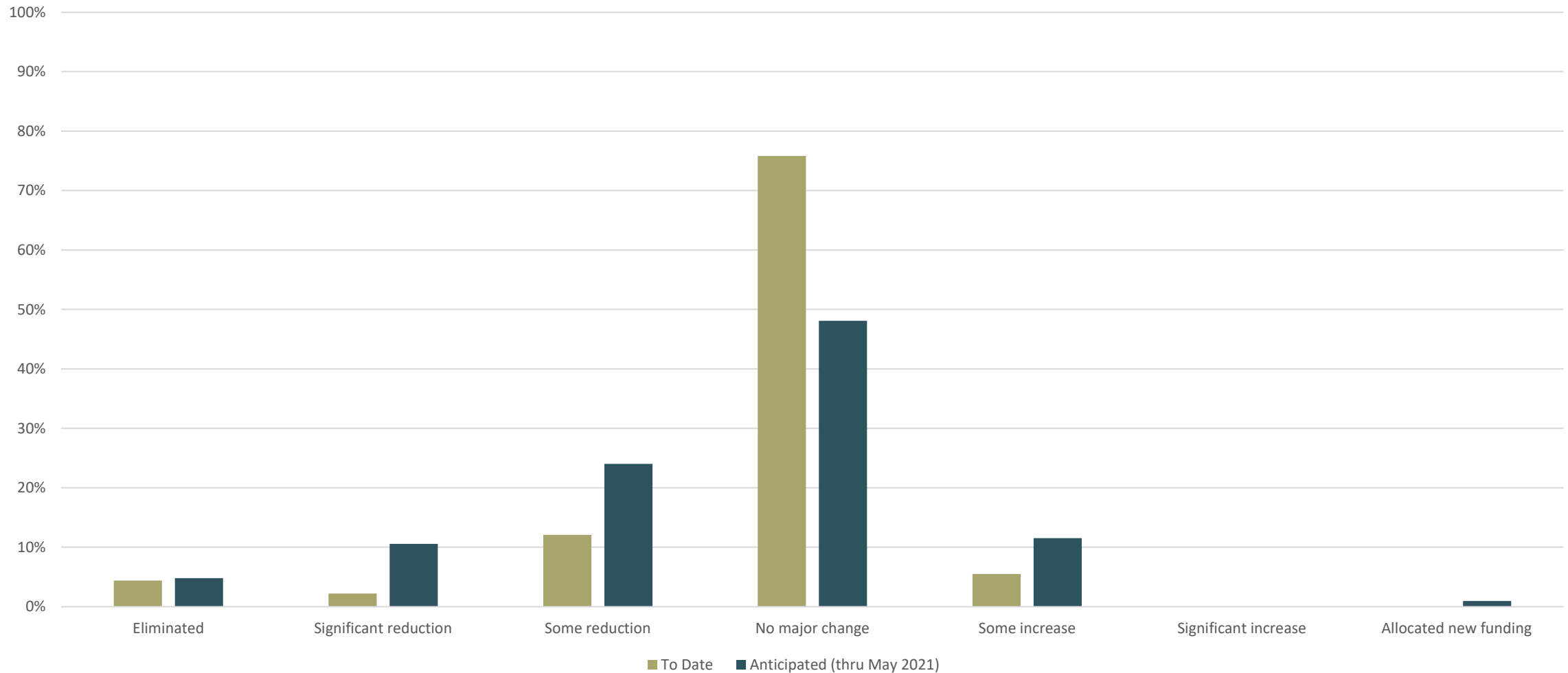
K-12 Libraries

Financial Changes to PROFESSIONAL DEVELOPMENT

ACRL AC20 B&F Doc 21.0

To Date: N=91

Anticipated: N=104



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

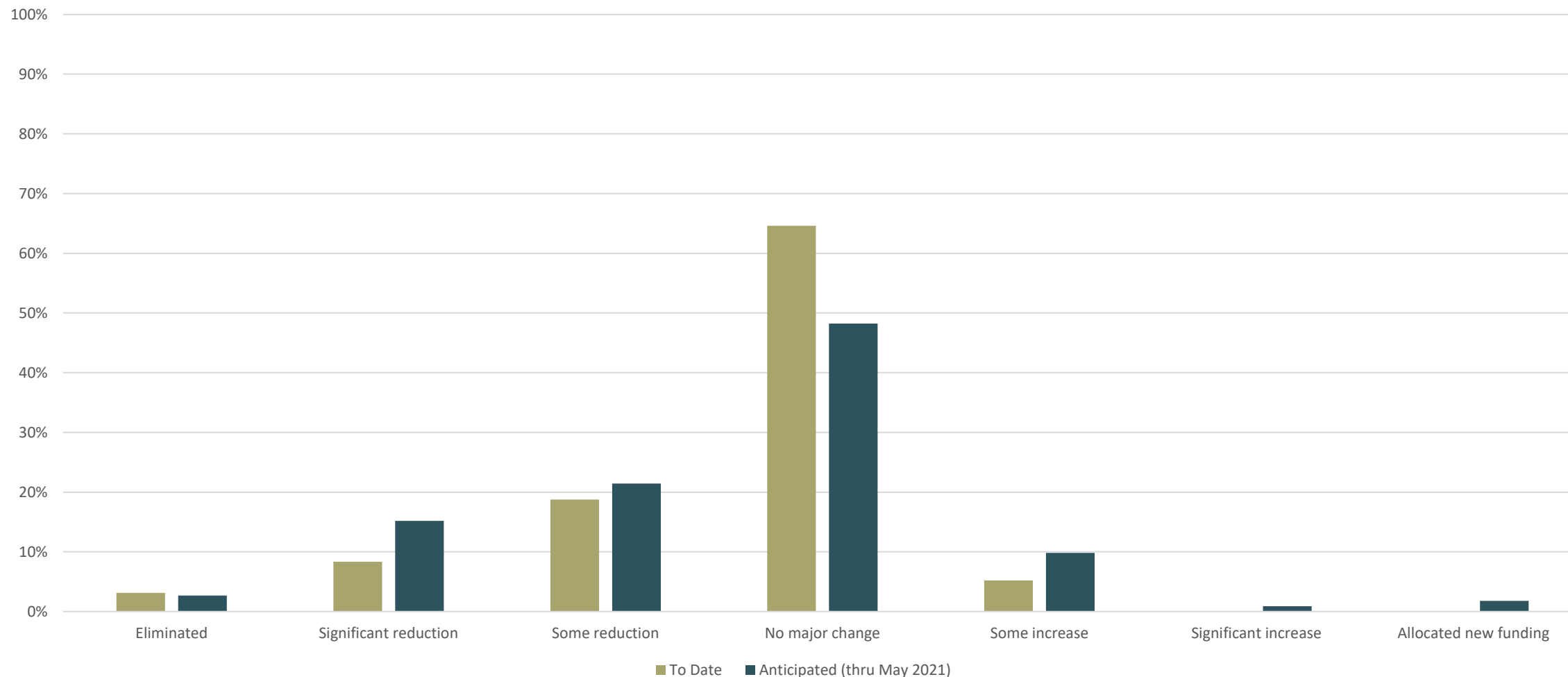
K-12 Libraries

Financial Changes to PROGRAMS

ACRL AC20 B&F Doc 21.0

To Date: N=96

Anticipated: N=112



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

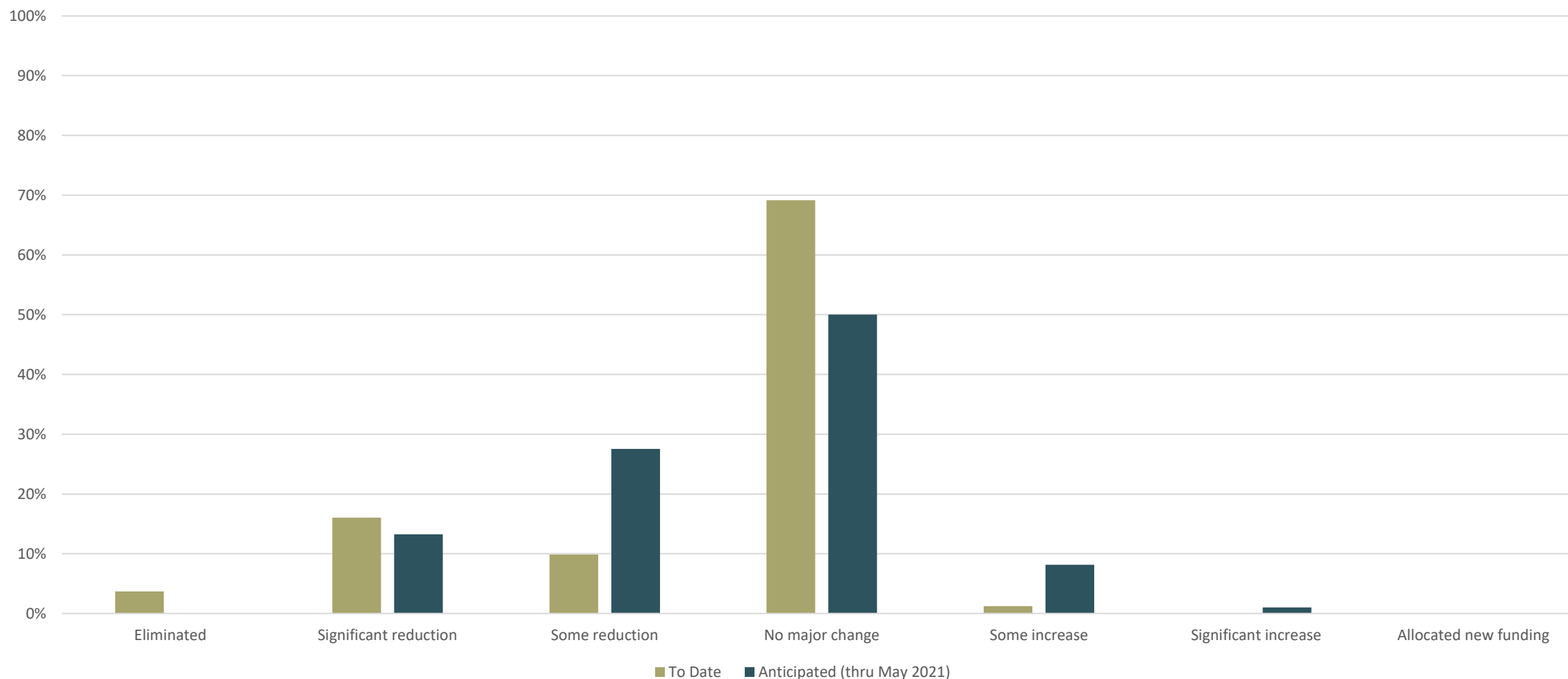
K-12 Libraries

Financial Changes to RESUMING OPERATIONS

ACRL AC20 B&F Doc 21.0

To Date: N=81

Anticipated: N=98



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

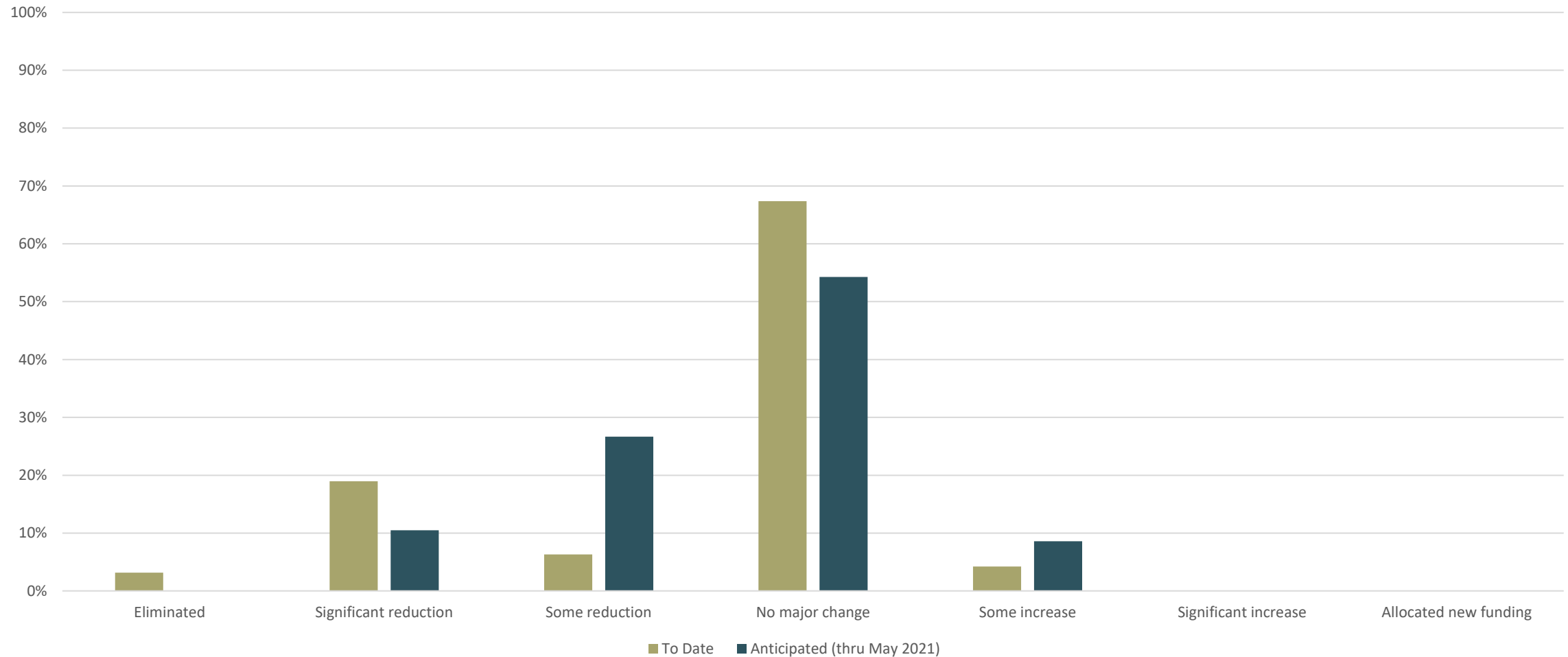
K-12 Libraries

Financial Changes to SERVICES

ACRL AC20 B&F Doc 21.0

To Date: N=95

Anticipated: N=105



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

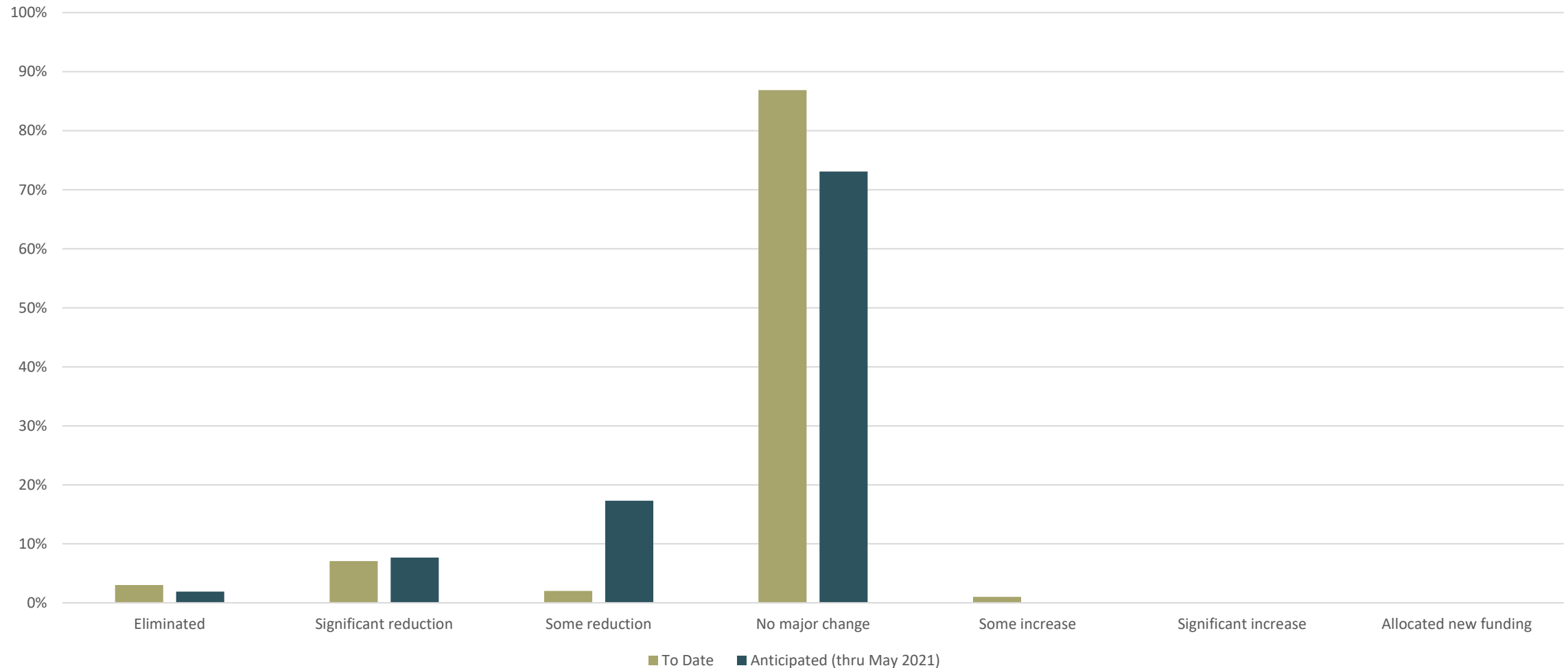
K-12 Libraries

Financial Changes to STAFFING

ACRL AC20 B&F Doc 21.0

To Date: N=99

Anticipated: N=104



Additional data can be found at: <http://www.ala.org/aasl/about/pandemic>

Financial Changes to State Libraries

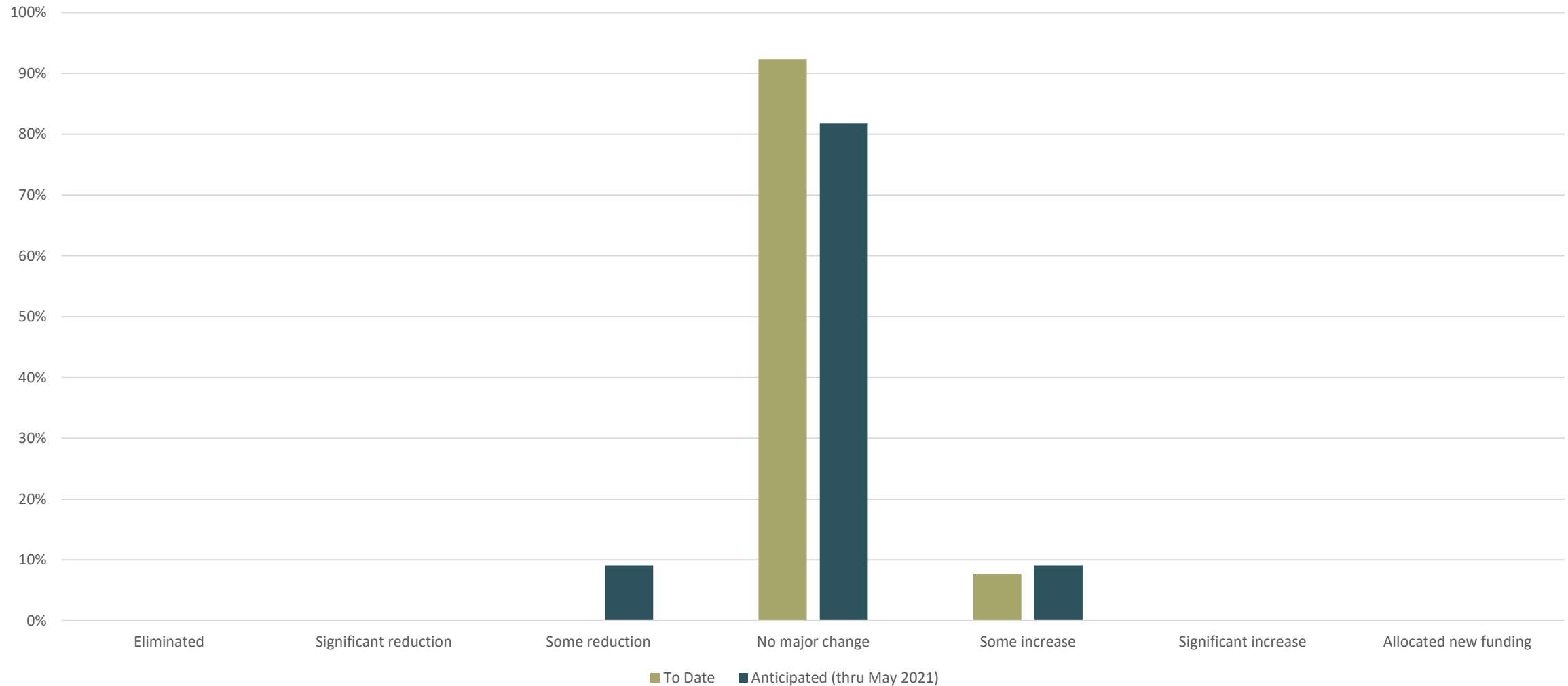
State Libraries

Financial Changes to BENEFITS

ACRL AC20 B&F Doc 21.0

To Date: N=13

Anticipated: N=11



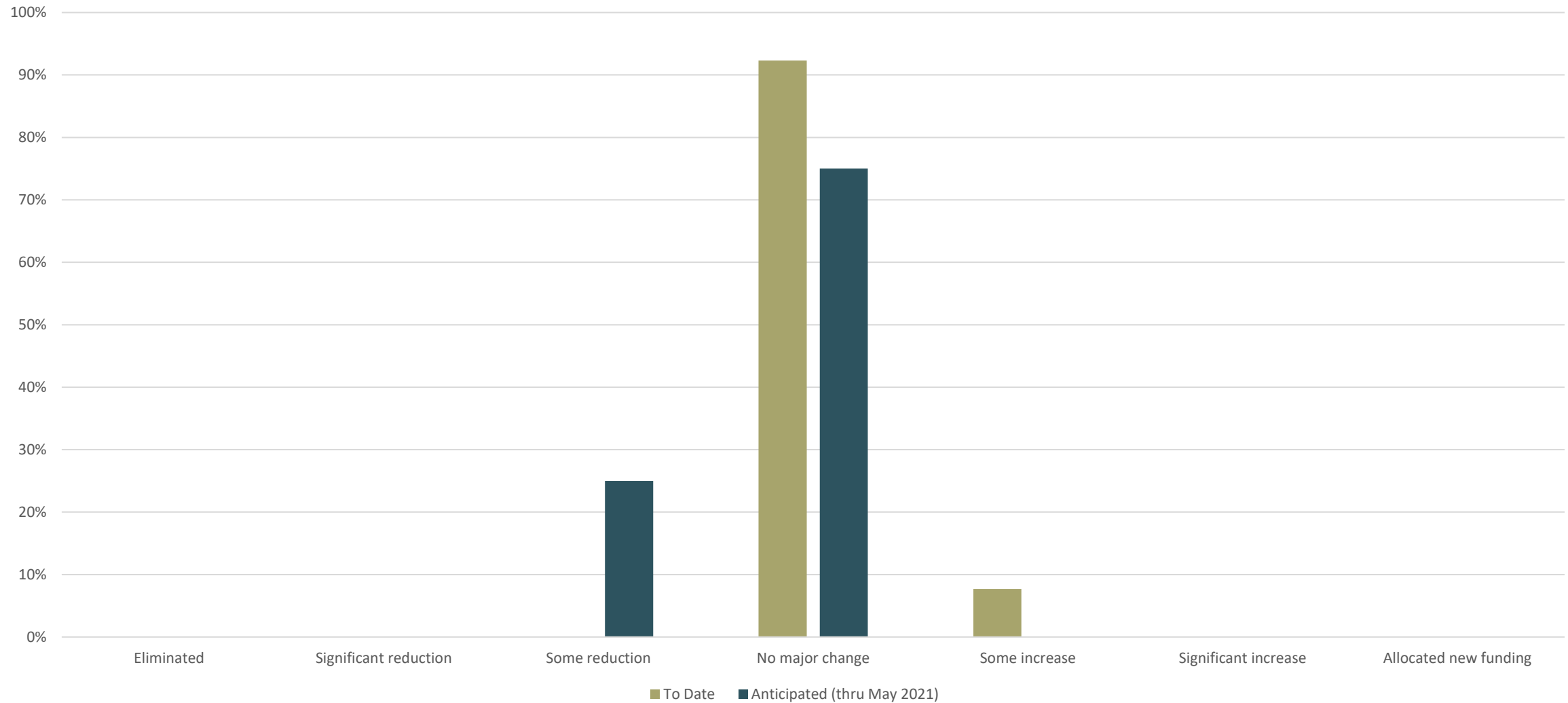
State Libraries

Financial Changes to SALARIES

ACRL AC20 B&F Doc 21.0

To Date: N=13

Anticipated: N=12



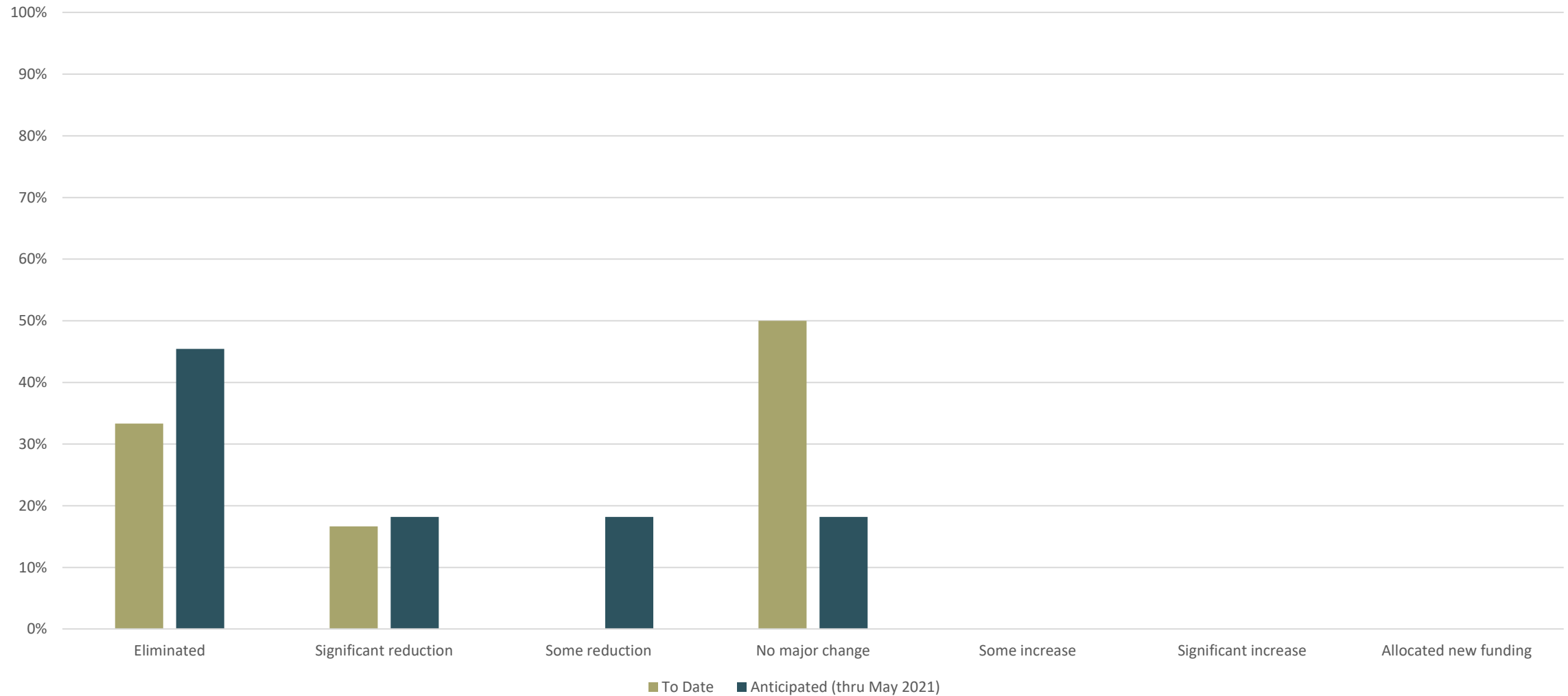
State Libraries

Financial Changes to PLANNED HIRING

ACRL AC20 B&F Doc 21.0

To Date: N=12

Anticipated: N=11



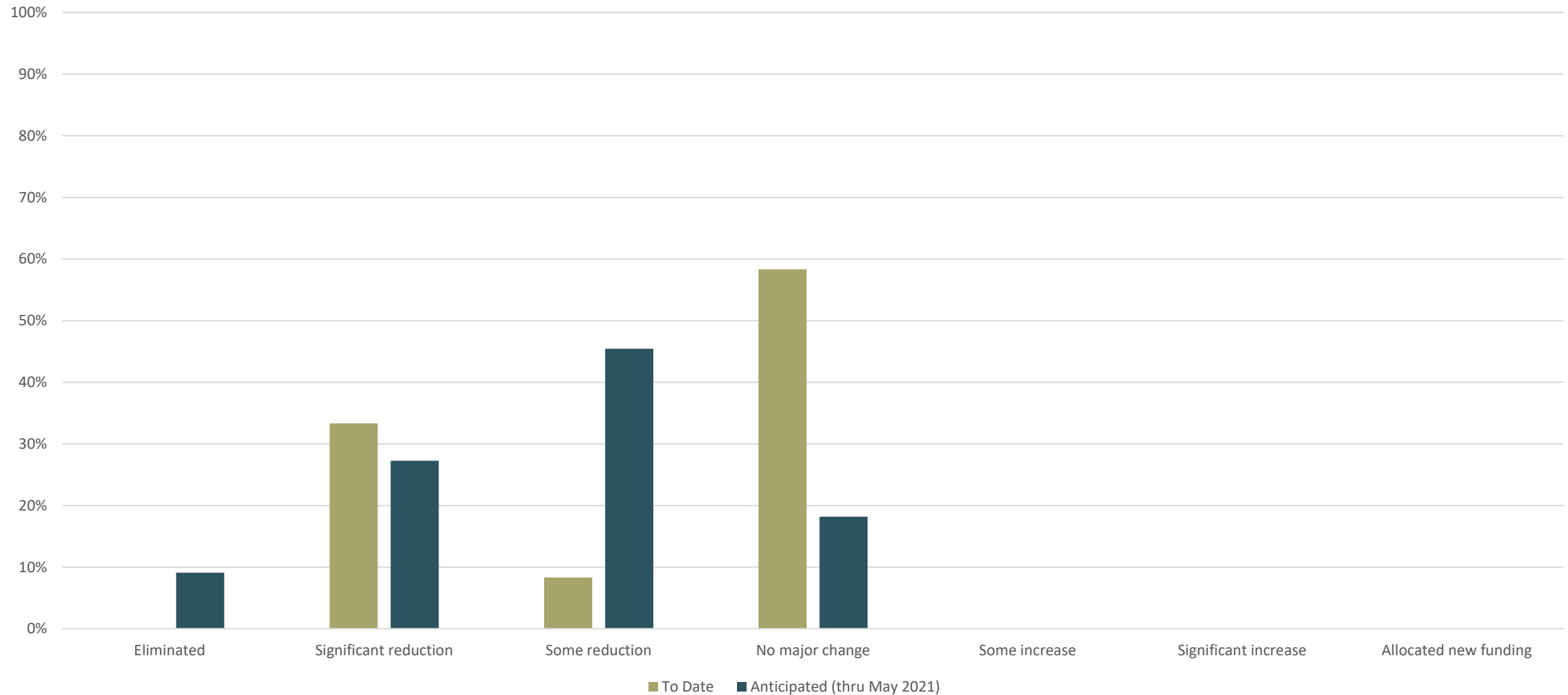
State Libraries

Financial Changes to PRINT COLLECTION

ACRL AC20 B&F Doc 21.0

To Date: N=12

Anticipated: N=11



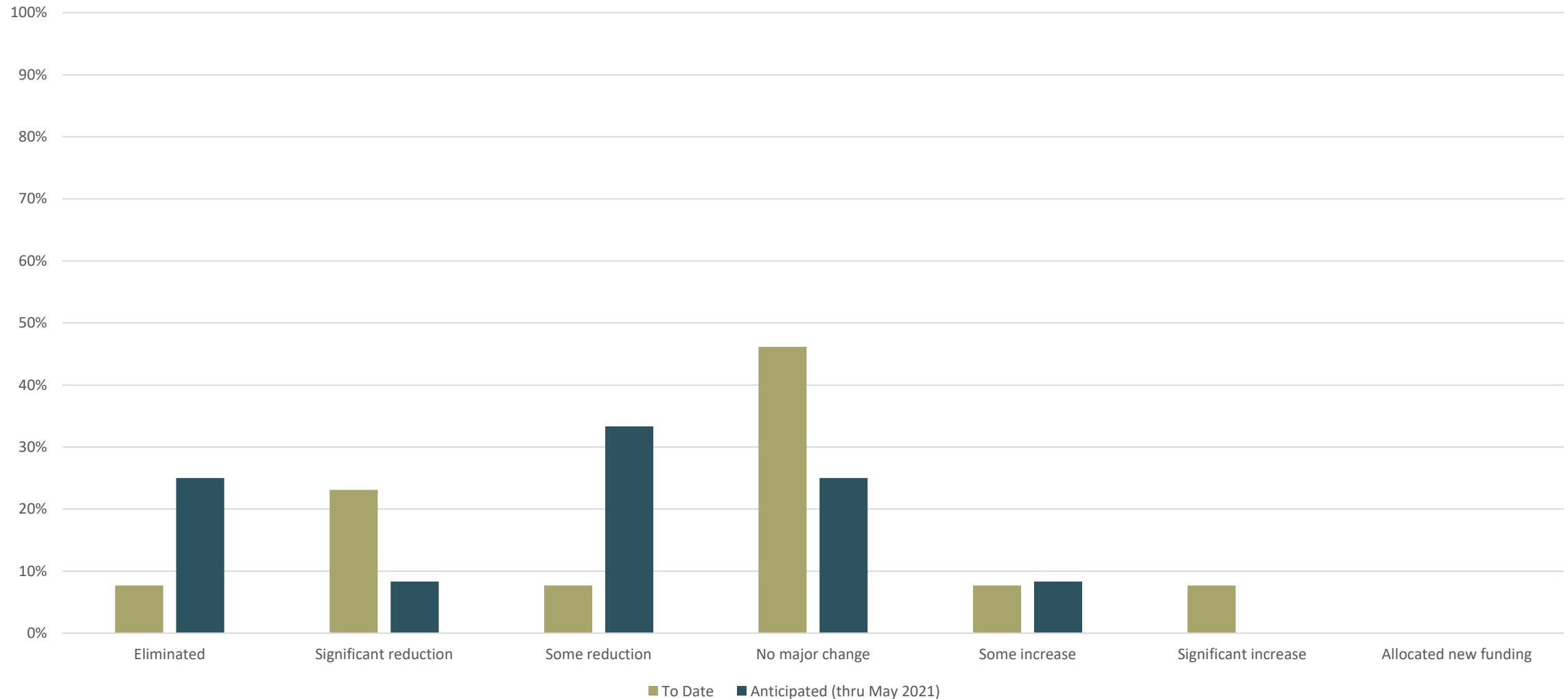
State Libraries

Financial Changes to PROFESSIONAL DEVELOPMENT

ACRL AC20 B&F Doc 21.0

To Date: N=13

Anticipated: N=12



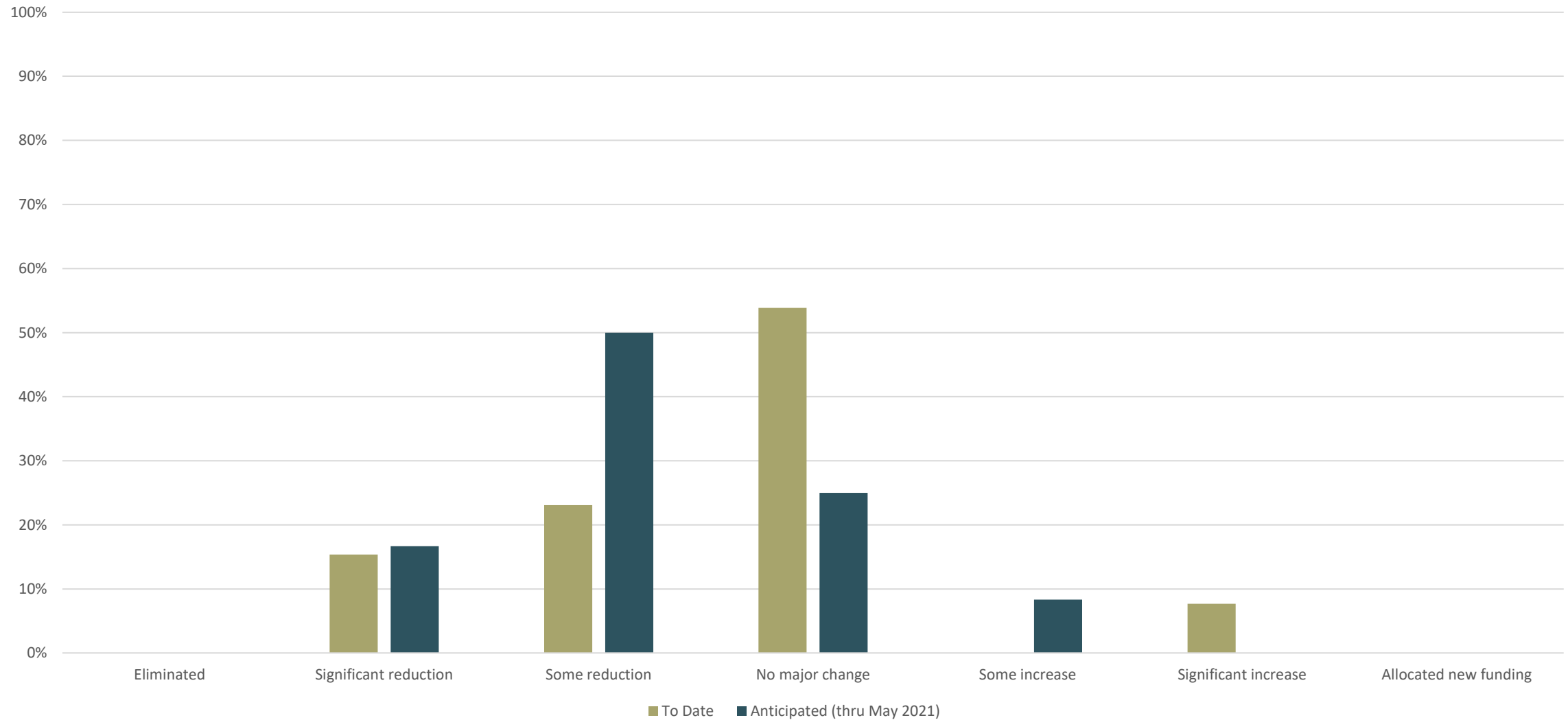
State Libraries

Financial Changes to PROGRAMS

ACRL AC20 B&F Doc 21.0

To Date: N=13

Anticipated: N=12



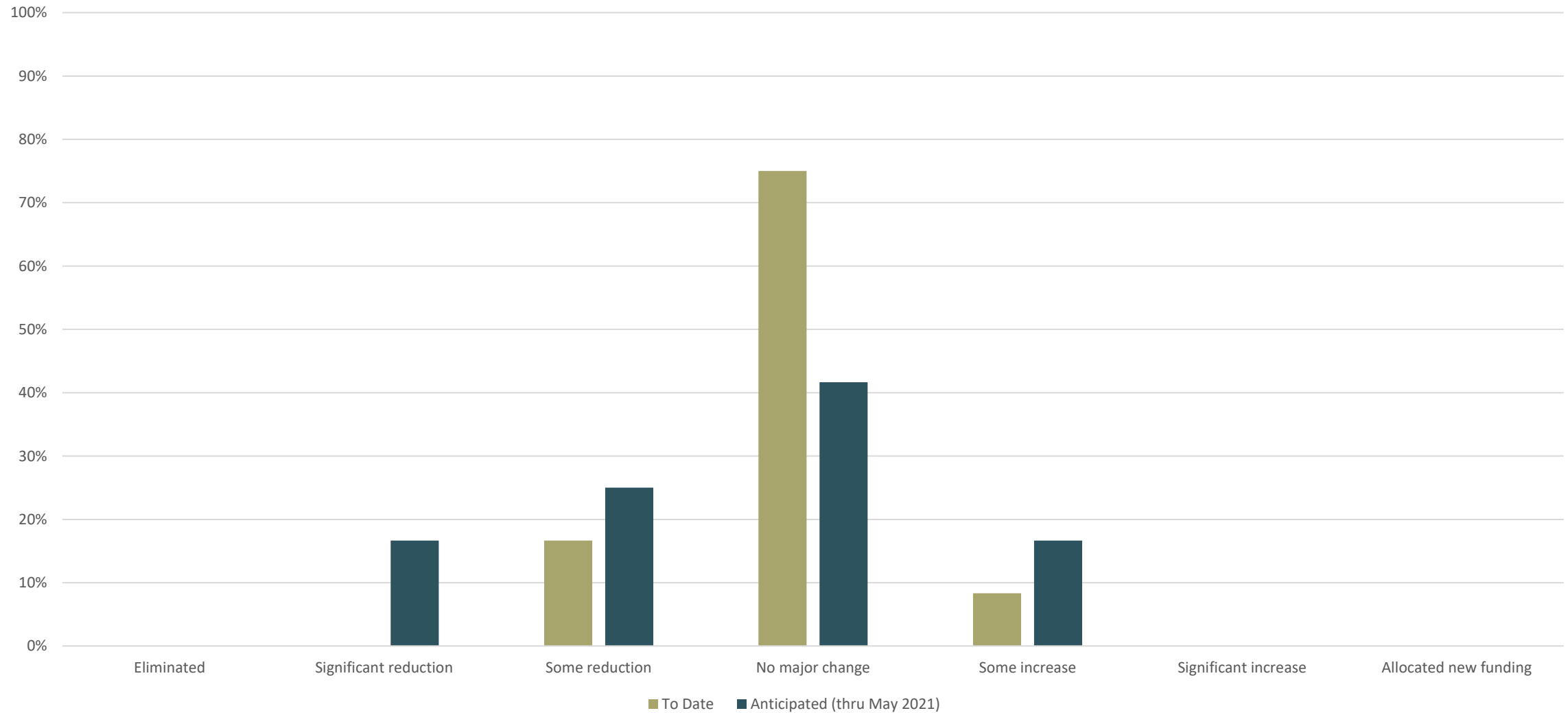
State Libraries

Financial Changes to RESUMING OPERATIONS

ACRL AC20 B&F Doc 21.0

To Date: N=12

Anticipated: N=12



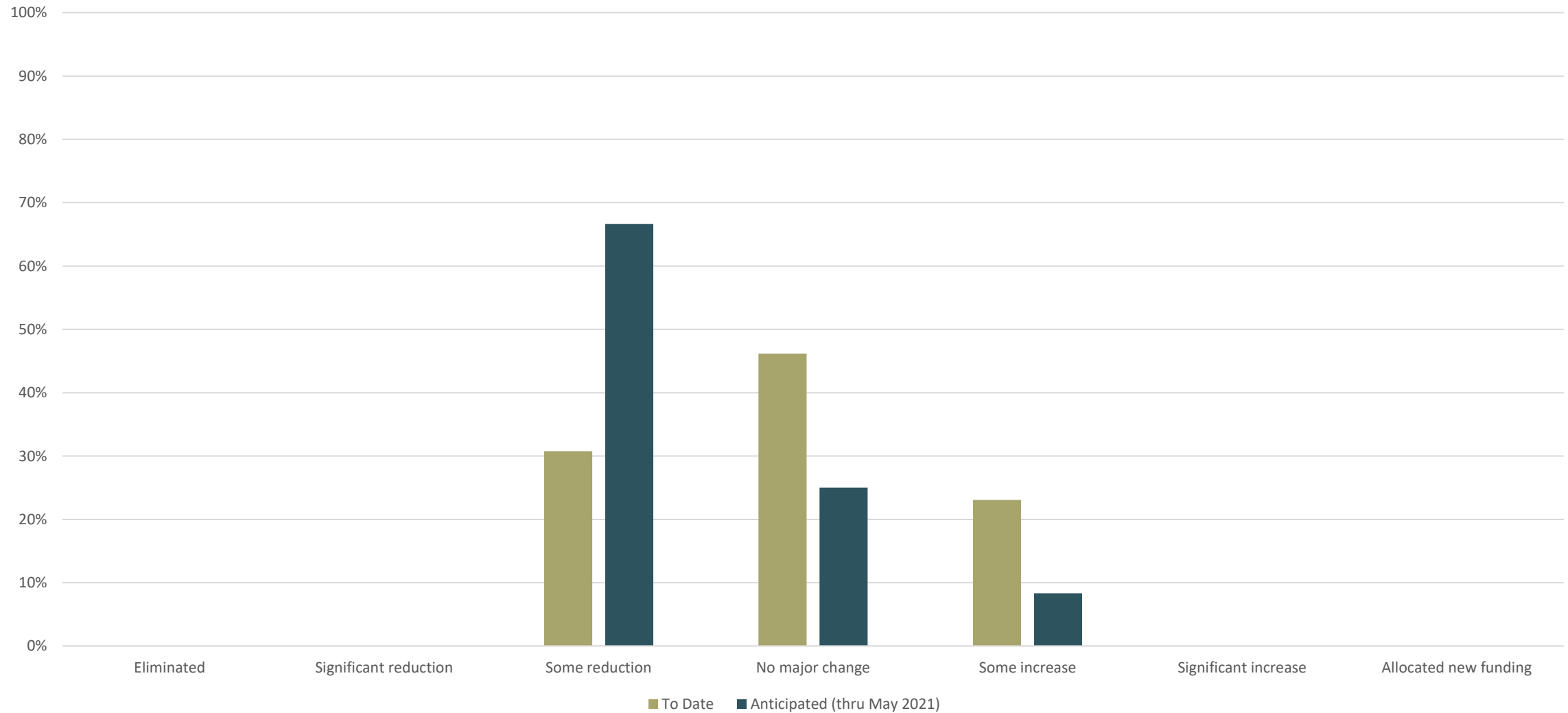
State Libraries

Financial Changes to SERVICES

ACRL AC20 B&F Doc 21.0

To Date: N=13

Anticipated: N=12



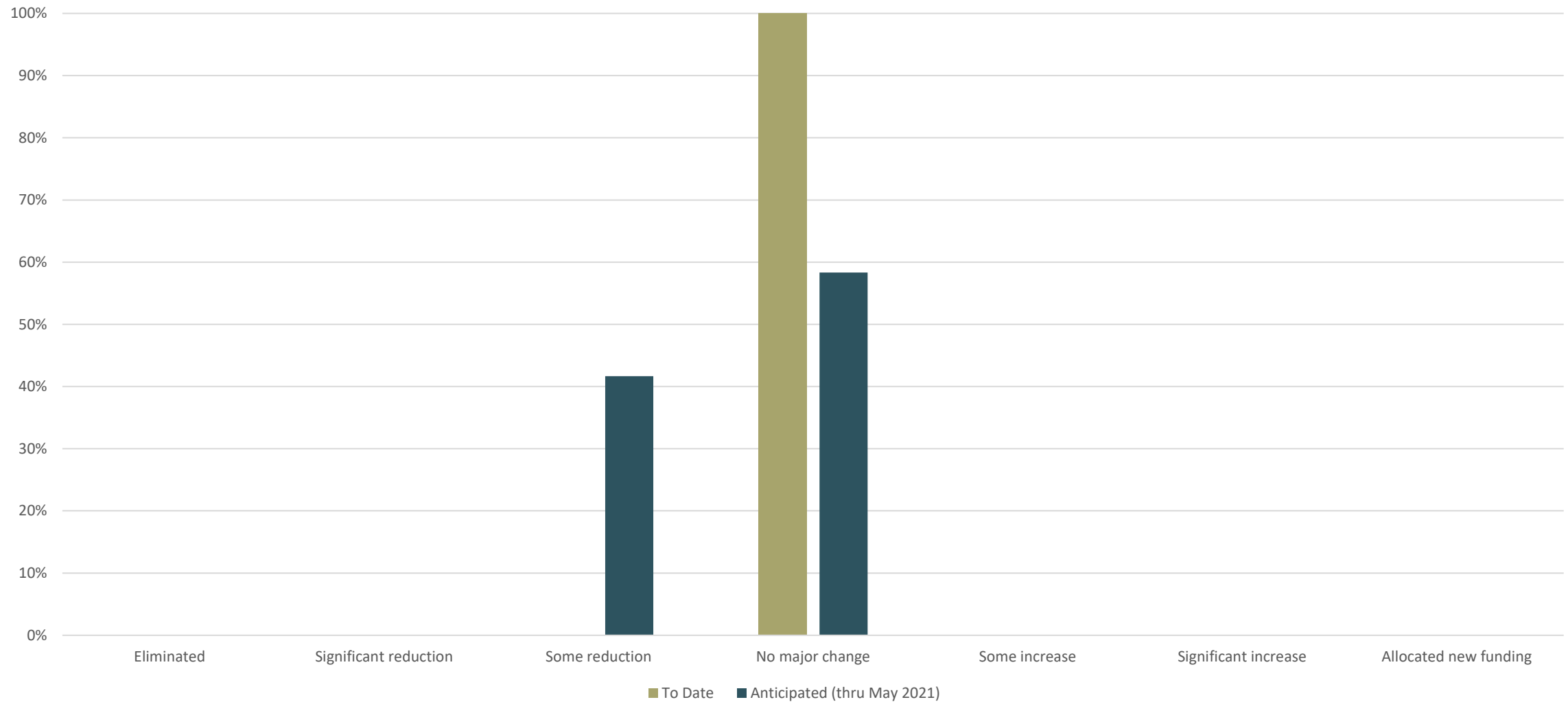
State Libraries

Financial Changes to STAFFING

ACRL AC20 B&F Doc 21.0

To Date: N=13

Anticipated: N=12



Furloughs

~20% of respondents impacted by furloughs and/or layoffs

Part-time and temporary staff (including student workers) were most likely to be impacted

Commonly reported staffing impacts:

- hiring freezes
- reduced work hours
- early retirements
- participation in “shared work” or layoff aversion programs

N=672

Estimated Length of Furloughs

33%	Until the library is open to the public
30%	Unknown
27%	Dependent on governing authority
<10%	Predetermined date

N=672

Furloughs in Context

A U.S. Council of Mayors survey ([April 14](#)) finds that 88% of cities expect a revenue shortfall this year as a result of COVID-19. And, that for cities with populations of 50,000 to 500,000, 98% expect a shortfall.

The National Association of Counties ([May 5](#)) estimates that COVID-19 may have an over \$144 billion impact on county budgets through FY2021. And, in particular "between lost revenue and increased expenditures ... small counties may see a nearly one quarter [24%] reduction in their budgets."

The [Center on Budget and Policy Priorities](#) now (May 20) projects that states could be facing a collective \$765 billion budget shortfall over state fiscal years 2020-22. This is up from an estimate of \$500 billion in early April and an estimate of \$650 billion in late April 2020.

Next Steps



- Ongoing analysis of results by library type
- Continued examination of financial data
- Webinars to be announced
- Aggregate data to states ETA last week of June

First published results (building status, patron needs, community response):

http://www.ilovelibraries.org/sites/default/files/PLA-MAY-2020-COVID-19-Survey-Results_PDF-Summary-web.pdf

ACKNOWLEDGMENTS

LIBRARIES RESPOND: COVID-19 SURVEY



The American Library Association (ALA) would like to thank all the libraries that responded to the survey so quickly. The May 2020 "Libraries Respond: COVID-19 Survey" is one of a series of data and research projects underway at ALA to learn and share information about the impacts of COVID-19 on libraries, library staff, and our work serving our communities. Analysis of data from the survey is ongoing and will be shared in coming weeks.

We would also like to thank the Library Research Service, an office of the Colorado State Library, and the Institute of Museum and Library Services for their work helping clean and validate the survey data.

To learn more about the COVID-19 surveys and view the full sets of questions, please visit: <http://www.ala.org/tools/libraries-respond-covid-19-survey>.

Additional Resources:

- ALA Pandemic Preparedness Resources for Libraries: <http://www.ala.org/tools/atoz/pandemic-preparedness>
- Institute of Museum and Library Services COVID-19 updates: <https://www.imls.gov/coronavirus-covid-19-updates> [Re-opening Archives, Libraries and Museums project](#): <https://www.webjunction.org/explore-topics/COVID-19-research-project/news.html>

ACRL AC20 B&F Doc 24.0
(Also AC20 Doc 20.0)

Association of College & Research Libraries
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Board of Directors and Budget & Finance Committee Discussion Form

To: ACRL Board of Directors
ACRL Budget & Finance Committee

Subject: FY21 Strategic Review & Impact of COVID-19

Submitted by: Kara Malenfant, ACRL Interim Executive Director
Allison Payne, ACRL Program Manager for Strategic Initiatives

Date submitted: 6/9/2020

Background

In April 2020, all ALA staff, including ACRL, reviewed FY21 budgets and updated their budgets based on the impact of COVID-19. The impact has been felt greatly across all of ALA, and the overall ALA deficit has gone from a pre-COVID FY21 budget of -\$1.2 million in April 2020 to a post-COVID FY21 budget of -\$4.5 million in May 2020. The three main revenue streams (publishing, membership, and professional development) have all decreased due to the pandemic. Preliminary analysis of membership includes a loss of more than 30% in dues revenues.

ACRL FY21 changes due to COVID-19 mirror ALA, and the ACRL FY21 budget has gone from a FY21 net of -\$94,380 in April 2020 to -\$690,887 in June 2020. The net presented to the Board and Budget & Finance Committee includes the updates that ACRL staff submitted to ALA in April. Please see Board Doc 10.2 or B&F Doc 11.0 for a full list of these changes.

Electronic submission is preferred for all Board forms. If electronic submission of the entire document is not possible, please send the Discussion Form to ACRL Program Officer Allison Payne electronically at apayne@ala.org and the remainder in hard copy.

ACRL AC20 B&F Doc 24.0
(Also AC20 Doc 20.0)

	ALA			
	Pre-COVID	Post-COVID	% Change	\$ Change
Revenues	\$45,446,312	\$41,329,809	-9%	(\$4,116,503)
Expenses	\$46,617,403	\$45,858,529	-2%	(\$758,874)
Net	(\$1,171,091)	(\$4,528,720)	-287%	(\$3,357,629)

	ACRL			
	Pre-COVID	Post-COVID	% Change	\$ Change
Revenues	\$5,095,557	\$3,929,775	-23%	(\$1,165,782)
Expenses	\$5,189,937	\$4,620,662	-11%	(\$569,275)
Net	(\$94,380)	(\$690,887)	-632%	(\$596,507)

Thanks to the careful stewardship by the ACRL Board and Budget & Finance Committee, ACRL has a healthy net asset balance and has been drawing from its net asset balance since FY18 to invest in programs and services for ACRL members. The budgeted beginning reserve level for ACRL in FY21 is \$2,388,583, but this balance will be lower based on the expected decrease in revenue in FY20.

Both ALA and ACRL are planning for cost savings and looking for new sources of revenue. ALA would like to have a FY21 budget with a positive net of \$500K. During the ALA Budget Analysis & Review Committee's (BARC) May 22, 2020 virtual meeting, BARC reviewed the FY21 budget with a net of -\$4.5K, and it was proposed that the following be implemented to reach a \$500K positive net:

ALA Post-COVID FY21 Net	(\$4,528,720)
Additional furlough days	\$250,000
Paycheck Protection Program (PPP) funding	\$1,200,000
Economic Injury Disaster Loan (EIDL)	\$1,500,000*
Increase in line of credit	\$600,000
Endowment loan	\$1,500,000
ALA Net	\$521,280

* In May 2020, ALA estimated that it would receive \$1.5 million in EIDL funding, but following the meeting, ALA found out it was only awarded \$150K in EIDL funding.

ACRL AC20 B&F Doc 24.0 (Also AC20 Doc 20.0)

Through the NEH CARES: Cultural Organizations grant, ACRL is requesting \$300,000 for humanities activities over a 6.5-month period of June 15-Dec 31, 2020. Funding would primarily cover staff salaries and benefits, with other direct costs of consultant services and e-learning platform, and indirect costs. The notification date is June 15, 2020. As ACRL is still awaiting notification from NEH, the potential funds are not included in the draft FY21 budget.

Due to the recent spend down of ACRL's net asset balance on strategic initiatives and the uncertainty of how the pandemic will continue to affect revenue for FY20 and FY21, staff is recommending that the ACRL Board and Budget & Finance Committee strategically review and discuss further potential cost savings included in Board Doc 20.1 or B&F Doc 24.1.

Questions for the Board and Budget & Finance Committee to Discuss

1. Should staff update the FY21 budget with cost savings proposed in Doc 24.1 or B&F Doc 24.1? Are there specific cost savings that should or shouldn't be included in the FY21 budget?
2. Are there other recommendations you have to ensure the long-term financial sustainability of ACRL?
3. Are there cost savings that staff should include when developing the FY22 assumptions that will be presented to the Board and Budget & Finance Committee in fall 2020?

Stakeholders

ACRL staff are responsible for managing their individual project budgets. Appropriate staff has reviewed proposed FY21 updates, and when needed, has checked with member stakeholders. For example, the ReSEC staff liaison spoke with ReSEC leaders who are involved with distributing scholarly communication research grants to understand the potential impact on members and academic librarians.

Strategic Goal Area Supported

Please add additional sheets as needed to explain. Select the goal area that will be affected most by this action.

☒ Value of Academic Libraries

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

☒ Student Learning

Goal: Advance innovative practices and environments that transform student learning.

☒ Research and Scholarly Environment

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ACRL AC20 B&F Doc 24.0
(Also AC20 Doc 20.0)

Goal: Librarians accelerate the transition to more open and equitable systems of scholarship.

☒ New Roles and Changing Landscapes

Goal: Academic and research library workforce effectively navigates change in higher education environments.

☒ Enabling Programs and Services

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

Strategic Area	Possible Cost Savings	FY21 Budget	Description
Research and Scholarly Environment	\$30,000	\$30,000	Scholarly communication research grants
Operations	\$30,000	\$30,000	Removed budgeted salaries and benefits for vacant positions.
Value of Academic Libraries	\$15,000	\$20,000	Liaisons Assembly Travel Grants
Professional Development	\$13,850	\$27,700	ACRL Conference Programs (including President's Program)
Member Engagement	\$10,400	\$10,400	Leadership Council Catering Midwinter 2021 & Annual 2021
Student Learning	\$10,300	\$10,870	Framework Sandbox: scale back enhancements
Operations	\$2,650	\$3,600	ARL, CNI, other HE meetings
Member Engagement	\$2,500	\$5,000	Chapter speaker visits
Professional Development	\$2,500	\$3,500	RBMS site visit
Value of Academic Libraries	\$2,000	\$2,000	Advocacy travel
Advocacy	\$2,000	\$4,000	NLLD travel for ED
Value of Academic Libraries	\$1,000	\$2,500	Goal-area budget for TBD initiatives
Student Learning	\$1,000	\$2,500	Goal-area budget for TBD initiatives
Research and Scholarly Environment	\$1,000	\$2,500	Goal-area budget for TBD initiatives
New Roles and Changing Landscapes	\$1,000	\$2,500	Goal-area budget for TBD initiatives
Total	\$125,200	\$157,070	

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ALA Financial Questions and Responses
June 6, 2020

During the Midwinter Meeting discussions, ALA Councilors and Members Leaders held several conversations regarding the financial status of ALA. This situation developed due to unplanned deficits in FY16 through FY19 in addition to the strategic investment planned deficits for FY19-FY21. The unplanned deficits fall primarily into two categories: underperformance by ALA's three primary revenue streams--publishing, conferences, and membership--and overspending in several areas, with the greatest overspending in IT. However, the current COVID19 health situation and cancellation of ALA events including 2020 Annual are further impacting the association finances. The result is a financial situation that is impacting all areas of ALA.

Following are specific questions asked by Councilors and Member Leaders during and following the Midwinter Meeting. The questions have been deduplicated and sorted by topics. The issues identified through the many questions strengthen the resolve of the Executive Board and ALA staff to focus on communication, transparency, and a commitment to examine operations, services, and revenue to strengthen the ALA support of libraries and the library community.

Operating Agreement/Overhead

1. The Overhead Rate Formula

Annually the Overhead Rate (also referred to as the Indirect Cost Rate) is assessed and determined for future budget planning. The following is a link to information on the Overhead Rate and we will review the Overhead Rate in more detail as we begin to examine the Operating Agreement later this year.

Indirect Cost Rate Factsheet

<http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/governance/financialdata/financialrpts/IndirectCostFactSheet14.pdf>

2. Overhead Rate – what is the rate and how much do Divisions contribute?

The overhead rate is 26.5% and ALA Publishing, ALA Conferences, Divisions, and Round Tables all pay an overhead rate. ALA Publishing and ALA Conferences pay at 100% of the indirect rate on publishing and conference revenues. Divisions pay at 100% on Division conference revenue, but at 50% of the rate for Division Publishing revenue (including digital CE). No overhead is assessed on membership dues – either in the ALA General Fund or in Divisions. Round Tables pay a flat 10% fee based on membership.

The Executive Board during the Midwinter Meeting approved the formation of a workgroup to analyze the operating agreement and overhead rate process. The Operating Agreement Workgroup will be appointed in June 2020 and their recommendations will be considered at ALA Midwinter and Annual 2021.

The overhead contribution is listed on the detailed Five-Year Chart. Divisions pay \$1.5-2 million annually for overhead.

<http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/Finance/EBD%203.2%20BARC%203.2%205-Year%20Financial%20Plan%20FY20-24%20Fall%202019%20v1.pdf>

Here is an older chart for 2015 calculation that might be useful -

<http://www.ala.org/aboutala/sites/ala.org/aboutala/files/content/governance/financialdata/financialrpts/OverheadCostPoolAC16Attachments%20A%20%26%20B.pdf>

In addition, the Final FY Approved Budget spreadsheet contains the overhead contributions for Publishing, Conferences, etc.

Here is FY2020 –

<http://www.ala.org/aboutala/sites/ala.org/aboutala/files/content/governance/ExecutiveBoard/20192020Docs/ebd%203.4a%20BARC%203.4a%20FY%202020%20Final%20Budget%20Schedules%20Fall%202019.xlsx>

Sale of the Chicago Headquarters Building

3. Why place the bulk of the HQ sale in endowment? And why place \$1 million in short term/cash? Concern regarding investment when there is a cash shortfall.

The Executive Board agreed last year to proceed with the sale of the building if a substantial portion of the sale proceeds were put into the endowment. The Executive Board and Finance staff were looking long term to convert a depreciating building asset into a long-term asset that would generate payout revenues well into the future of ALA. It should also be noted that the decision was made prior to the revelation of the IT overspend.

Short term investment is still “liquid.” It will generate very modest income. Management tested the probable return on the \$5M investment in discussion with the Trustees and with investment advisers. Data indicated that we would be better off investing the full \$5M in the Endowment and using a commercial loan at current low rates for some move-related expenses.

4. ALA HQ is prime real estate so was the price too low?

Real estate sales - both home sales and commercial real estate sales – are based on current market conditions, on the condition of the real estate asset being sold and, in the case of commercial real estate in particular, likely future market conditions in which the purchaser must operate. ALA looked at various stay or lease options and necessary building maintenance and decided to proceed with the sale. The HQ building required significant maintenance including HVAC, roof, elevator, and window replacements in addition to asbestos, lack of accessibility, and outdated office layouts.

5. What is the loan interest vs endowment payout?

2.75% vs 4% -- a conservative earnings projection by ALA staff/endowment trustees (but annual payout is typically 5%).

6. Are we drawing on a line of credit to pay for operating/liquidity? What is that financial impact?

Yes. ALA regularly uses its line of credit and also replenishes that line of credit through regular repayments. ALA is considered a good borrower, which is a significant asset. ALA negotiates an interest rate working closely with its bank. Currently, interest rates are quite low and until the current COVID19 situation, the short- and long-term investment interest was high.

7. Is this a typical cash crunch for ALA?

While cash flows – and ebbs – throughout the year, creating “cash crunches” throughout the budget year, the current situation is more significant. A combination of flat revenue streams that fell faster and further than anticipated, combined with programmatic and infrastructure investments intended to move ALA forward, and unplanned deficits created a larger than anticipated cash drop.

Divisions and Round Tables

8. Divisions/Round Tables - can they spend? Why did ALA take the money?

The Division and Round Table fund balances exist and will continue to exist in the accounting records. The challenge will be funding the balances as liquidity has become a real concern for the Association. We have options for Divisions and Round Tables net balances but need to strategically execute a plan with advance notice of significant cash requirements. Working together we will be able to meet the needs of the Divisions and Round Tables, weighing the cost of borrowing additional funds versus the opportunity cost of foregoing short-term investment earnings.

9. Should we conduct an internal investigation?

The Executive Board is establishing rigorous accountability measures (see improved processes below). We will assess these accountability measures and determine if there is a need for an internal investigation.

Information Technology Costs

10. Why did IT overspend? What are we doing about it now? May we have a detailed report on the IT overspend?

Information Technology has both an operating and a capital budget. In FY16 and FY17, IT underspent its capital budget, in large measure related to lack of sufficient capacity. Funds not spent are not rolled forward to the following year.

As capacity was increased, IT overspent its capital budget in FY18 and FY19 by a total of approximately \$2 million. This has both an immediate cash impact and a longer term operating budget impact through depreciation.

The overspend largely related to contract expenses for stabilizing the eCommerce systems, developed through a private developer using Drupal eCommerce. Online sales are critical for revenue thus it was essential to fix problems but cost reductions in other areas should have been instituted to balance the budget.

While ALA has significant go-forward concerns with the current developer and is preparing an RFP to look at options moving forward, the current systems must be able to continue serving all ALA units and its members while changes are made, as millions of dollars of revenue for dues, donations, product sales such as books, graphics, subscriptions, and eLearning sales have been taken in through these systems.

Most urgently, we need to bring the current year budget back into line. Approximately \$300,000 has been cut from the IT budget for the current fiscal year. The IT schedule has been

substantially revised, spreading out the investments and projects across the next two fiscal years. IT also rebid some services, which resulted in savings.

IT has developed its own tracking on capital budgets. ALA Finance is reviewing how IT reports on capital spend and on improving reporting to Management on capital spend.

Operating Costs

11. Strategic Investment Plan – when the decision was made to invest \$8.2 million in IT infrastructure, development, and advocacy, where was the money to pay for this investment? Was the endowment to be used or was it to be a planned deficit? Was a cash flow projection done to assess if it was sufficient to absorb the loss?

At the October 2017 (FY18) Executive Board meeting, in response to needing to change our business models for long term sustainability, ALA staff presented recommendations and the Executive Board approved investing in information technology, advocacy, and development utilizing short-term investments/cash balances for planned deficit. Projections predicted that the revenue pattern would remain flat in the short term and then begin slow growth. During the spring 2020 meetings, the Finance and Audit Subcommittee and the Executive Board directed the Finance Office create and track a separate capital expenditure budget and provide regular reports.

12. What is the staff impact? We don't want to burn out ALA staff.

This is a difficult time for ALA staff – as it is for ALA members – but we are working on the cash flow stemming from this issue, at the same time we are dealing with the side effects of COVID-19, including the cancellation of the 2020 ALA Annual Conference. Like libraries and library workers, the next few years will be difficult financially so ALA staff, Executive Director, Executive Board, and member leaders are looking closely at operations, services, finances, and other areas to focus on association goals. Our values remain constant and our purpose strong. Thank you for showing your appreciation to ALA staff and contributing your ideas and energies to our joint work.

13. Should RFPs be shared with Council or some members before being sent?

Most RFPs include member requirements and input. RFPs are based on those requirements and reviewed by staff and legal counsel. In addition, the Executive Director is outlining a new process for contract approval that will include contract review by the Board for contracts at a certain threshold. This additional review will increase Executive Director and Executive Board Oversight.

14. Please provide specific costs such as SCOE, Council, Conference AV, other initiatives.

Conference and meeting costs vary per city and meeting venue (hotel versus convention center) but the following provides average costs and some specific costs.

- Council Meetings - \$719,000
- Executive Board FY19 - \$373,959
- SCOE - \$48,750
- Tecker Governance Consultant - \$199,907.38
- Conference AV (total for conference) – 2019 MW, \$812,254 and 2019 Annual, \$532,702

15. What should divisions and units plan for FY21?

Divisions and Round Tables are developing their FY21 budgets and the Finance Office is working closely on short- and long-term financial plans. If a Division or Round Table is anticipating unusual expenses or investments, they are encouraged to work closely with the Finance Office and Executive Director in their planning to determine short term cash needs.

As has been the longstanding practice, expenses are paid as incurred across the Association -- regardless of which part of the Association incurred the expense.

General ALA operations funded by the General Fund, such as the Washington Office, HR, IT, and Communications are reducing their FY21 budget by approximately 5-10%. ALA staff is committed to fiscal management via our emphasis on organizational excellence in FY21.

16. Explain the “one checkbook” analogy.

ALA is one, single legal entity with centralized budget and accounting functions in a similar fashion as most universities, government agencies, and not-for-profit associations. ALA offices, units, Divisions, and Round Tables are responsible for managing their portion of revenue and expenditures. Centralized budget operations allow for paying expenses across the Association as they are recognized, but create a ripple effect when anticipated revenues are not realized or when unexpected expenses occur. We are committed to doing a better job of forecasting revenues and adjusting expenses on a by-unit basis throughout the fiscal year when revenues and costs do not match expectations. We are also directing the Executive Director and Interim CFO to increase financial communication with Division Directors, Roundtable Staff, and member leaders for clarity regarding financial operations and regular financial updates.

Long Term Investments/Endowment/Donor Funds

17. Please provide an outline of our endowment/investments including restricted versus unrestricted.

Donor intentions are strictly followed according to donor agreements and fund purpose. Donors typically direct their donations to a specific scholarship, award, endowment, or initiative. Less than 5% of ALA endowments and funds are designated as unrestricted or general use funds.

18. Are Division endowments their own or are they rolled into ALA’s endowment and reported together?

There is an overall single, long term investment fund. However, within the accounting structure, funds are segmented for various Divisions, Round Tables, or units of the Association and specific purposes so designated by the donor or fund purpose. Divisions, Round Tables, and units are responsible for following donor agreements and manage their respective accounts.

19. Are we respecting the direction of our donors?

Yes. Donor directions are tracked and ALA spends donated funds within the constraints defined by the donor. ALA takes great care to act in accordance with donor intent.

20. When someone donates, does that go toward the donor fund or is ALA using it for operating purposes?

ALA observes donor directions. Some donors do provide donations to support general operations or initiatives.

21. Is ALA using the long-term investment to pay for operations?

In general no. The endowment does generate some operating revenues that support the Association's operations, programs, and services. Endowment payouts are directed toward the intended purpose of the fund. The Endowment Trustees oversee the management of the endowment and the annual payout. They base the contribution of the Endowment to funds on a 5-year rolling average of endowment gain – generally 4-5% per year. This applies to all parts of the Endowment – e.g. each Division or Round Table with funds in the Endowment, the ALA General Fund, scholarship funds such as Spectrum.

Divisions and Round Tables**22. What are the net assets of the Divisions?**

The year end balances are reported in annual financial reports such as Midwinter EBD#3.14 and are provided in the attached appendices.

[The Operating Agreement <A.4.3.4.1>](#) allows the Divisions to roll-over net revenues over expenses for use in future years; those “net assets” are tracked within the ALA accounting system. While the General Fund, overall, can roll over any net assets, individual units within the General Fund cannot – so Publishing or Conference Services cannot roll over net assets from one year to invest in future product enhancements. In that case, all net assets go to the General Fund overall, and individual product/service investments are considered in the overall context.

23. Does ALA have any written rules or guidelines related to Division and Round Table balances?

Yes, the Operating Agreement does provide guidance on Division finances. The text from the [The Operating Agreement <A.4.3.4.1>](#) is here: *Divisions must generate from dues and other revenue excluded from overhead at least 50% of the funding required to provide basic services. If a Division is unable to meet this 50% level for two consecutive years, its status as a Division must be referred to Council by the Executive Board, with an appropriate recommendation. Money from the General Fund will not be used to offset expenses for non-dues revenue-generating products and services. Divisions may retain the net revenue from these activities to initiate and support other similar activities in the future.*

Round Tables lack an operating agreement thus they only need to maintain a positive net balance. The forthcoming Operating Agreement Workgroup will include consideration of a Round Table operating agreement.

24. Divisions are being asked to be fiscally responsible but their balances are being pulled for ALA General Fund. Please explain.

As a single legal entity, ALA operates a consolidated budget with multiple accounts. The strategic investment budget funded by the general fund benefits all ALA Divisions and Round Tables. Net balances have not been pulled but Divisions and Round Tables are encouraged to work with the Finance Office before large expenditures are made.

The Executive Board, Finance and Audit Subcommittee, and BARC have encouraged the Finance Office to work closer with Division Directors and staff to be more transparent regarding budget planning, cash flows, and forecasting. The Finance Office is responding to member concerns raised during the Midwinter Meeting and is more proactive in its communication.

25. What impact might the financial situation have on the CORE proposal?

In spring 2020, Members voted in favor of CORE. The three divisions will combine their funds, net assets, and expenses. As with any Division, CORE will work with the ALA Finance Office on budget planning.

26. What are we going to do for the next five years? How do we get back on track? How do we build up the short term/cash?

The short-term response is focused on expense cuts in the General Fund. ALA's businesses are focusing on improving the year-over-year revenue gains in significantly changed business environments. Mid-term strategies need to focus on new business development - which necessarily involves some risk - and on growth in membership and Development. We also need to have consistent mechanisms (both staff and members) to separate "nice to" from "must." The long-term involves organizational simplification and streamlining -- including rethinking ALA's membership model and organization model (both internal and external).

ONGOING PROCESSES

27. Should we create a financial task force for the purpose of reining in ALA's finances?

ALA has a series of financial offices and committees including Council's Budget Analysis Review Committee (BARC), Planning and Budget Assembly (PBA), Executive Board's Finance and Audit Committee, Executive Board, Division boards and finance committees, Round Table leadership, various unit advisory committees, and ALA offices. We need these entities to work together, to question forecasts, challenge the status quo, and communicate more effectively with each other and members.

28. How can members provide input? How can members be engaged in the financial processes and decisions?

We appreciate member input and member expertise on financial matters makes us a stronger organization. Members have access to [financial data, reports, and financial learning resources](#). Members and Councilors are encouraged to provide ideas and send questions to BARC and the ALA Treasurer.

29. How can we improve financial communication? Monthly updates?

There is a lot of data and many reports available to members on ALA Connect and the ALA website. Financial updates are provided on a [quarterly basis](#). While there is significant data and many reports available to members, it is perhaps too much information that requires more context. The Executive Board will strive to provide more context, highlight critical concerns, and note trends and forecasting. The Executive Board will work on increasing financial communication and consolidating reports for better clarity.

30. The current confusion and unhappiness among members stems from not knowing information and a lack of transparency.

We want to improve internal communication – we hear your frustration that some Councilors, division directors, and staff feel out of the loop and that reports don't always provide a full overview of our financial situation. Additionally, Council clearly signaled that it wants to be more engaged and informed regarding financial data, which the Executive Board applauds.

The Executive Board will be involved in the move towards greater transparency and will work this year on reviewing timely questions and concerns such as the indirect cost rate, changes in financial reporting, more direct dialogue with divisions, and other strategies to improve an

awareness and understanding of financial matters. After information gathering and analysis we will work with the ALA Executive Director and report out the development of short-term financial strategies.

In addition, the Executive Board will be working with ALA's leadership team to reinforce accountability measures including soliciting additional ALA Council questions, clarifying processes, and sharing reports.

Data and Background Documents

During the Midwinter meetings, Councilors and Member leaders requested a number of reports which are publicly available on ALA websites. The requested reports are below. We will focus in the coming months to provide context and highlight important aspects of the financial reports.

Most financial reports are located on these public websites in addition to ALA Council documents:

<http://www.ala.org/aboutala/governance/financialdata/financialrpts/financialrpts>
<http://www.ala.org/aboutala/treasurerspage>

5 year Financial Plan – Past and Future summaries

<http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/Finance/EBD%203.2%20BARC%203.2%205-Year%20Financial%20Plan%20FY20-24%20Fall%202019%20v1.pdf>

In addition, this 10 year summary provides an excellent overview of trends and various aspects of the finances. ALA Ten Year Financial Results (FY2009 – FY 2018):

http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/governance/ExecutiveBoard/20182019Docs/INFO4_1ALA%20TenYearFinancialResults%20Spring2019%20v2%20%281%29.pdf

5 year Financial Plan Assumptions

<http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/Finance/EBD%203.2a%20BARC%203.2a%20Five-Year%20Investment%20Plan%20BGrowth%20Assumptions%20Fall%202019%20v1.pdf>

5 years of past financial reports

Reports are provided within the Executive Board Document Inventories. Budget reports are Series 3. For the most recent – please see the Fall 2019 Executive Board Documents specifically EBD#3.4a:

<http://www.ala.org/aboutala/executive-board-document-inventory-2019-2020>

Division balances

A summary of General Fund, Divisions, Round Tables, etc. are provided in every ALA Treasurer's Report in addition to the detailed financial report. These reports are provided to Council and archived on the Council document list. For Midwinter 2019, the Treasurer's Report is available here:

<https://connect.ala.org/HigherLogic/System/DownloadDocumentFile.ashx?DocumentFileKey=7c13b353-7e85-0c28-506d-868e6a20e8e6&forceDialog=0>

F&A Audits

Working draft reports are provided on the Executive Board Documents website and when the final Consolidated Audit report is available, it is posted here:

http://www.ala.org/aboutala/governance/officers/eb_documents

What is our liquidity? What are our cash/short term assets?

The best place to analyze liquidity is the Controller's Report, the most recent is EBD#3.5:

<http://www.ala.org/aboutala/executive-board-document-inventory-2019-2020>

Strategic Investment Plan – details

EBD #14.9 – Planning for FY19 and Beyond (see pages 6-7):

http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/ebd14_9_financial_planning.pdf

BARC report to Council and PBA Annual Conference 2019 with Strategic Investment Graphics (see slides 7-11):

<http://www.ala.org/aboutala/sites/ala.org.aboutala/files/content/governance/financialdata/financialrpts/BARCReporCouncilAC19%20Final.pdf>

Appendices

ALA Division Net Asset Balances

ALA Round Table Net Asset Balances

Document Editor, Maggie Farrell, ALA Treasurer

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Division Fund Balances FY 2010 - 2019
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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019*
PLA	\$ 1,189,838	\$ 1,049,517	\$ 2,129,047	\$ 1,769,725	\$ 3,062,240	\$ 2,421,680	\$ 3,464,601	\$ 3,053,877	\$ 3,866,422	\$ 3,493,338
ACRL/Choice	\$ 6,946,163	\$ 7,501,530	\$ 7,260,183	\$ 7,697,094	\$ 7,342,204	\$ 7,886,557	\$ 7,037,437	\$ 7,221,234	\$ 6,356,547	\$ 5,883,804
AASL	\$ 1,640,131	\$ 1,089,409	\$ 1,256,264	\$ 872,727	\$ 1,033,064	\$ 698,683	\$ 757,639	\$ 163,043	\$ 285,748	\$ 17,114
ASGCLA**	\$ 61,939	\$ 37,960	\$ 74,197	\$ 96,576	\$ 98,865	\$ 114,400	\$ 136,488	\$ 130,535	\$ 159,469	\$ 132,964
ALCTS	\$ 207,149	\$ 346,710	\$ 339,620	\$ 320,754	\$ 274,722	\$ 222,713	\$ 219,863	\$ 302,798	\$ 379,161	\$ 447,351
LLAMA***	\$ 173,591	\$ 175,350	\$ 174,276	\$ 179,051	\$ 195,821	\$ 199,964	\$ 195,477	\$ 204,430	\$ 216,390	\$ 202,885
RUSA	\$ 560,708	\$ 600,413	\$ 589,835	\$ 595,169	\$ 530,259	\$ 464,821	\$ 382,111	\$ 289,192	\$ 188,904	\$ 136,489
UFL	\$ (75,348)	\$ (135,773)	\$ (172,032)	\$ (171,833)	\$ (176,838)	\$ (174,291)	\$ (193,177)	\$ (190,989)	\$ (181,240)	\$ (194,722)
LITA	\$ 455,389	\$ 441,307	\$ 433,409	\$ 432,541	\$ 456,871	\$ 389,630	\$ 407,081	\$ 398,590	\$ 371,828	\$ 307,075
ALSC	\$ 1,200,521	\$ 1,358,439	\$ 1,538,653	\$ 1,763,645	\$ 2,131,987	\$ 2,294,974	\$ 2,461,927	\$ 2,592,077	\$ 3,075,500	\$ 3,280,803
YALSA	\$ 369,330	\$ 296,505	\$ 179,343	\$ 178,124	\$ 168,989	\$ 270,305	\$ 233,831	\$ 116,145	\$ 133,063	\$ 101,816
Total	\$ 12,729,411	\$ 12,761,367	\$ 13,802,795	\$ 13,733,573	\$ 15,118,184	\$ 14,789,436	\$ 15,103,278	\$ 14,280,932	\$ 14,851,792	\$ 13,808,917

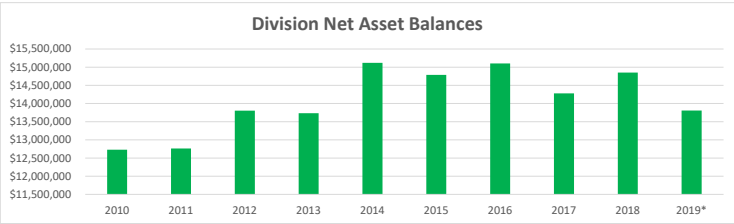
Source - Audited Financial Statements: 2010 - 2018

*Source - Internal Prophix Financial Reporting System

**Name change in FY18 from ASCLA to ASGCLA

***Name change in FY13 from LAMA to LLAMA

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019*</u>
Total \$	12,729,411	\$ 12,761,367	\$ 13,802,795	\$ 13,733,573	\$ 15,118,184	\$ 14,789,436	\$ 15,103,278	\$ 14,280,932	\$ 14,851,792	\$ 13,808,917



EXECUTIVE BOARD MEETING

2020 Virtual Executive Board Meetings

ALA Executive Board Meeting – Session I

Tuesday, June 9 at 12:00 PM – 4:00 PM Central time

Join Zoom Meeting <https://ala-events.zoom.us/j/92712421653>

Central Time	Topic	Facilitator
12:00 – 12:05 PM	Call to Order Consent Agenda <ul style="list-style-type: none"> Agenda Approval <i>EBD #9.13.2</i> Spring Board Meeting Minutes <i>EBD #2.10</i> International Report <i>EBD #12.67</i> Center for the Future of Libraries <i>EBD #12.68</i> 	Wanda Brown, ALA President
12:05 – 12:10 PM	Report out Board Executive Committee Session	Wanda Brown, ALA President
12:10 – 12:40 PM	State of the Association Update Executive Director Report <i>EBD #12.69</i> Board Review of New Contract Protocol <i>EBD #12.42</i>	Tracie D. Hall, ALA Executive Director
12:40 – 1:00 PM	Real Estate and Move Update	Mary Ghikas, ALA Deputy Executive Director Lorelle Swader, Interim AED Human Resources
1:00 – 1:20 PM	Public Policy and Advocacy <i>EBD #12.58</i> Public Policy and Advocacy dashboard and scorecard <i>CBD #31.0</i>	Kathi Kromer, AED Washington Office
1:20 – 1:40 PM	Membership Report <i>EBD #12.59</i>	Melissa Walling, Director, Member Relations & Services
1:40 – 1:50 PM	Break	
1:50 – 2:10 PM	Publishing Report <i>EBD #12.60</i>	Mary Mackay, AED Publishing
2:10 – 2:25 PM	Communication Marketing Office (CMO) Report <i>EBD #12.65</i>	Stephanie Hlywak, CMO Director
2:25 – 4:00 PM	CLOSED SESSION [PLACEHOLDER – OTHER ITEMS] Forward Together Workgroup Appointments <i>CBD #32.0</i>	Wanda Brown, ALA President
4:00 PM	Adjourn ALA Executive Board Meeting	Wanda Brown, ALA President

EXECUTIVE BOARD MEETING

2020 Virtual Executive Board Meetings

ALA Executive Board Meeting – Session II

Saturday, June 13 at 10:00 AM – 2:00 PM Central time

Join Zoom Meeting <https://ala-events.zoom.us/j/95033623464>

Central Time	Topic	Facilitator
10:00 AM	Call to Order Consent Agenda <ul style="list-style-type: none"> President's Report <i>EBD #7.6</i> President-elect's Report <i>EBD #7.7</i> Board Action & Vote Tally <i>EBD #1.4</i> 	Wanda Brown, ALA President
10:00 – 11:00 AM	Treasurer Update <ul style="list-style-type: none"> FY 2020 YTD Financial Results Executive Summary <i>EBD #3.39</i> Action: FY 2021 Preliminary Budget and Annual Estimates of Income <i>EBD 3.40</i> 	Maggie Farrell, ALA Treasurer Denise Moritz, Interim Chief Financial Officer
11:00 – 11:30 AM	Joint Budget Analysis Review Committee (BARC) / Finance and Audit (F&A) Committee Report <i>EBD #3.38</i>	Maggie Farrell, ALA Treasurer
11:30 – 11:40 AM	Break	
11:40 – 12:00 PM	Endowment Trustees Report <i>EBD #13.4</i>	Pat Wand, Senior Trustee
12:00 – 12:30 PM	CLOSED SESSION Accounting – EXL Outsourcing Discussion	Denise Moritz, Interim Chief Financial Officer
12:30 – 1:00 PM	CLOSED SESSION Legal Update	Paula Goedert, ALA Legal Counsel
1:00 PM	Adjourn ALA Executive Board Meeting	Wanda Brown, ALA President
1:00 – 2:00 PM	ALA-APA Board of Directors Meeting (see separate agenda - <i>APABD #9.x</i>)	

EXECUTIVE BOARD MEETING

2020 Virtual Executive Board Meetings

ALA Executive Board Meeting

(regularly scheduled monthly conference call)

Tuesday, June 16, 2020 at 3:00 – 4:00 PM Central Time

Join Zoom Meeting <https://ala-events.zoom.us/j/947038296>

Central Time	Topic	Facilitator
3:00 PM	Call to Order Consent Agenda <ul style="list-style-type: none"> • Approve Board Minutes from Conference Call 19-May-2020 <i>EBD #2.12</i> 	Wanda Brown, ALA President
3:00 – 3:30 PM	Midwinter 2021 Discussion	Earla Jones, Conference Services Director
3:30 – 3:45 PM	Sustainability Task Force Update <i>EBD #10.10</i>	Rene Tanner & Rebekkah Smith Aldrich, Co-chairs
3:45 – 4:00 PM	CLOSED SESSION - [Placeholder] Operating Agreement Workgroup Appointment	Maggie Farrell, ALA Treasurer
4:00 PM	Other items Adjournment	Wanda Brown, ALA President

EXECUTIVE BOARD MEETING
2020 Virtual Executive Board Meetings

ALA Executive Board Meeting – Session III

Tuesday, June 30 at 12:00 PM – 4:00 PM Central time

Join Zoom Meeting <https://ala-events.zoom.us/j/93586989060>

Time	Topic	Facilitator
12:00 PM	Call to Order	Wanda Brown, ALA President
12:00 – 12:20 PM	Conference Services Report <i>EBD #12.61</i> 2020 Virtual Event Update	Earla Jones, Director Conference Services
12:20 – 12:40 PM	Equity, Diversity, and Inclusion Report <i>EBD #12.62</i>	Martin Garnar, Chair, ODLOS Advisory & Kristin Lahurd, ODLOS Director
12:40 – 1:00 PM	Office of Intellectual Freedom (OIF) Report <i>EBD #12.63</i>	Deborah Caldwell-Stone, Director OIF
1:00 – 1:15 PM	Development Office Report <i>EBD #6.6</i>	Tracie D. Hall, ALA Executive Director
1:15 – 1:30 PM	Philanthropy Advisory Group (PAG) Report <i>EBD #6.7</i>	Joyce Garczynski, Karlene Jennings, PAG co-chairs
1:30 – 1:50 PM	Information Technology Report <i>EBD #12.64</i>	Sherri Vanyek, Director IT
1:50 – 2:00 PM	Break	
2:00 – 2:30 PM	Council Debriefing: Financial Question Responses	Maggie Farrell, ALA Treasurer
2:30 – 2:45 PM	Forward Together Update	Lessa Pelayo-Lozada, Executive Board Member
2:45 – 3:25 PM	Board Liaison Reports	Board members
3:25 – 3:45 PM	Board Members Recognition	Board members
3:45 – 4:00 PM	CLOSED SESSION Endowment Trustee Applicants <i>CBD #33</i> Board Effectiveness Discussion on Board performance	Maggie Farrell, ALA Treasurer Loida Garcia-Febo, ALA Immediate Past President
4:00 PM	Adjourn ALA Executive Board Meeting	Wanda Brown, ALA President

TO: ALA Executive Board
BARC/F&A

RE: ALA Membership Report

ACTION REQUESTED/INFORMATION/REPORT:
Information report

ACTION REQUESTED BY:
Melissa Walling, CAE, IOM, Director, Member Relations & Services

CONTACT PERSON:
Melissa Walling, mwalling@ala.org, ext. 2159

DRAFT OF MOTION:
N/A

DATE: June 5, 2020

BACKGROUND:
Report on membership engagement and potential membership model.

ATTACHMENTS:
Report on membership engagement and potential membership model.

ALA Membership Dues (5 Months Ending January 2020):

Total Revenues Budgeted/Actual/Remaining:	\$ 5,530,879	\$ 2,216,929	\$ (3,313,950)
Total Expenses Budgeted/Actual/Remaining:	\$ 100,000	\$ 51,092	\$ 48,908
Contribution Margin:	\$ 5,430,879	\$ 2,165,836	\$ (3,265,043)

We have a negative variance on membership dues of \$87,604 or 3.8% through the end of January. November-January is peak renewal season; therefore, we were projecting to miss the FY20 dues goal by \$200,000 prior to COVID-19. We anticipate additional losses as a result of COVID-19.

In March, we re-imagined our membership renewal messaging in light of COVID-19 and initiated our monthly membership renewals via email. Unfortunately, due to the delay in processing mailed checks, we have not been able to resume membership renewals since that time.

Spring Membership Key Activities and Focus Areas:

Since March, the membership team has focused on membership engagement:

- **ALA Connect Live:** In times of uncertainty, connection and conversation are more important than ever. This is what inspired the ALA Executive Board to launch a series of monthly conversations with our membership community. Initially a focus of President-Elect Julius C. Jefferson, Jr. to connect with members, ALA Connect Live is an opportunity to bring the ALA family and library community together to discuss our issues and challenges.
 - **April Event** – 813 attendees
 - **May Event** – 1,420 attendees (75% increase)
- **Launched - New Member Benefit - Individual:** We partnered with ALA e-learning to give all personal members access to two self-directed e-learning courses (\$300 value). These courses were activated for all members on May 30th and within the first 5 days we had nearly 300 registrants in each course. The marketing e-mail had higher than normal engagement rates (33.3% open rate) confirming that bundling professional development remains important.
 - Course Title: Fighting Fake News with Information Literacy
 - Course Title: Mindfulness for Librarians: Handling Stress and Thriving Under Pressure
- **Coming Soon - New Member Benefit – Organization:** We are partnering with ALA e-learning to activate ALA Essentials online course for all of our library organizational member employees. In addition, we will use the recording bundle from ALA Virtual Event as a renewal and reinstatement tactic for lapsed organizations.
- **ALA Installment Billing:** While the monthly installment billing is still under development by our e-commerce vendor; we removed the minimum threshold for semi-annual installments meaning all members (except joint student members) are now eligible.

Plans remain underway for the **Virtual Membership Meeting** on Monday, June 22nd, the annual virtual engagement opportunity for all members. We are paying special attention to this year's program as virtual engagement and conversations will become increasingly important.

In May, we activated a membership recruitment campaign to over 20,000 lapsed members with a strong message to join ALA and the power of the work we are doing. The recruitment campaign will continue in June with an invitation from the Membership Committee Chair and the staff team.

Membership Model Update

The Membership Committee held a detailed discussion at Midwinter about the membership models. They remain focused on our goals of simplification and personalization and ultimately increasing market share and driving growth. They reviewed two models – Informed/All Access and Current/Enhanced. Their conversation resulted in a combination of the best elements of each model – the simplicity of the Informed/All Access combined with the price sensitivity of the Current/Enhanced.

- **Tier One – Informed*** – with three price points as outlined below:
 - Ability to vote and volunteer, join a division or round table and apply for member only grants/scholarships
 - Access to American Libraries, ALA Connect, AL Direct
 - Discounts – 10% off of ALA Store, Member discount for ALA Annual and Midwinter and Member Affinity Programs
- **Tier Two – All Access*** – potentially one price point as outlined below:
 - Everything included in Tier One PLUS
 - Career development resources including complimentary webinars

Current Member Type	Current Dues	New Proposed Structure Tier 1	New Proposed Structure Tier 2
1st year	\$74	Regular*	All Access Optional Upgrade to Tier 1
2nd year	112		
3rd year+	148		
Student	39	Student	
Earning <\$30,000	53	Advocate*	
Support Staff	53		
Retired	53		
Associate	67		
Trustee	67		
Friend	67		
International	89		

**names are not finalized, these are placeholders*

Next Steps:

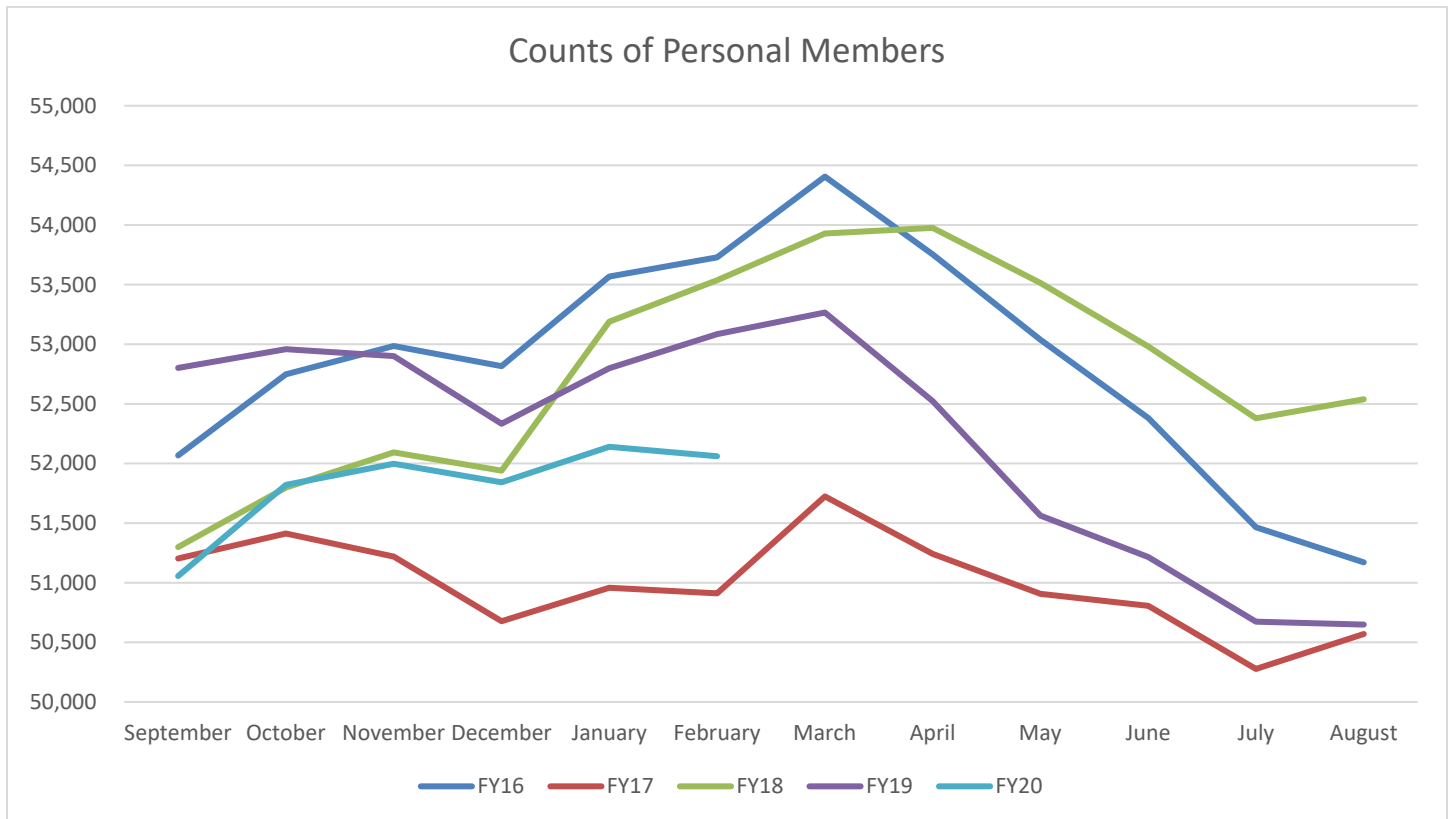
- Membership Committee to review financial scenarios – June, 2020
- Staff to work internally on the career development resources for Tier Two – Summer, 2020
- Internal discussion of costs to implementation – Summer, 2020
- Potential beta test (assuming low to no cost) – Fall, 2020
- Key stakeholder groups to review beta test outcomes – Winter, 2021

This project timeline remains sensitive to other organizational streams of change.

Individual Memberships:

Our February membership counts decreased slightly by 65 members since January. The ALA membership decline impacted both Divisions and Round Tables this month as well. Overall, Division membership decreased by 0.5% and Round Table by 0.1%. Because of the division conference cycle, it is best to compare our membership numbers to 2018, and we are down 2.4% from that time (total 58,826 members in Feb, 2018). This is due to a variety of factors including the pandemic and economic recession.

Count of Personal (Individual) Members:	52,061
Count of Organizational Members:	5,220
Count of Corporate Members:	150
Total:	57,431



Organizational and Corporate Memberships:

In comparison to FY18, we have a 1.9% increase in organizational members and an 8.5% decrease in corporate members (14 members). The largest area of increase in organizational members is in our UNITED members and non-profit organizational members with slight increases and decreases across the other library types. Our corporate membership decrease is primarily with our general corporate contributor membership. This is a similar pattern that we have seen in previous months.

Division Memberships:

At the end of February, we have 51,117 division members* which is the first month of decline in division membership since the fiscal year began. We had a -0.5% decrease in division membership this month, and we had only one division with growth, PLA. This aligns with the ALA decrease in members.

	ALA	AASL	ACRL	ALCTS	ALSC	ASGCLA	LITA	LLAMA	PLA	RUSA	UNITED	YALSA	Total
Aug. 2019	56,049	7,290	10,157	3,072	3,950	914	2,134	3,555	7,893	2,798	4,251	4,299	50,313
Sept. 2019	56,444	7,390	10,158	3,064	3,962	897	2,109	3,577	8,261	2,778	4,244	4,307	50,747
Oct. 2019	57,038	7,454	10,147	3,050	3,962	875	2,093	3,564	8,726	2,753	4,067	4,310	51,001
Nov. 2019	57,331	7,338	10,111	3,051	3,938	875	2,100	3,584	9,098	2,750	4,171	4,275	51,291
Dec. 2019	57,177	7,102	10,005	3,017	3,903	853	2,051	3,572	9,630	2,697	4,181	4,170	51,181
Jan. 2020	57,496	7,136	9,966	3,011	3,911	854	2,052	3,604	9,843	2,677	4,187	4,110	51,351
Feb. 2020	57,431	7,074	9,922	3,006	3,891	840	2,040	3,583	9,851	2,672	4,189	4,049	51,117
1 Month Trend	-0.1%	-0.9%	-0.4%	-0.2%	-0.5%	-1.6%	-0.6%	-0.6%	0.1%	-0.2%	0.0%	-1.5%	-0.5%

Round Table Memberships:

Round Tables also experienced a softening this month and we now have 18,096 round table members*. We had a -0.1% decrease in round table membership this month; however, 11 of the round tables grew. The largest growth areas were GAMERT by 2.6%, GNCRT by 2.1% and ERT by 1.6%

	ALA	EMIERT	ERT	FMRT	GAMERT	GNCRT	GODORT	IFRT	IRRT	LEARNRT	LHRT
Aug. 2019	56,049	954	374	664	745	788	544	1,250	1,582	417	431
Sept. 2019	56,444	947	373	686	739	835	537	1,234	1,551	419	424
Oct. 2019	57,038	943	368	682	731	875	532	1,242	1,553	421	429
Nov. 2019	57,331	992	362	704	732	918	531	1,236	1,548	425	436
Dec. 2019	57,177	985	367	679	722	930	529	1,216	1,544	430	433
Jan. 2020	57,496	995	366	683	745	975	529	1,219	1,542	429	444
Feb. 2020	57,431	975	372	669	764	995	535	1,213	1,543	435	442
1 Month Trend	-0.1%	-2.0%	1.6%	-2.0%	2.6%	2.1%	1.1%	-0.5%	0.1%	1.4%	-0.5%

LIRT	LRRT	LSSIRT	MAGIRT	NMRT	RMRT	RRT (GLBTRT)	SRRT	SORT	SUSTRT	Total
1,784	1,311	418	266	1,426	321	1,457	1,872	188	1,141	17,933
1,775	1,316	411	268	1,439	313	1,447	1,890	189	1,149	17,942
1,783	1,319	409	267	1,441	313	1,435	1,891	191	1,170	17,995
1,762	1,317	408	265	1,435	321	1,463	1,916	193	1,202	18,166
1,731	1,266	398	268	1,400	328	1,445	1,876	199	1,204	17,950
1,728	1,267	407	265	1,413	335	1,460	1,875	205	1,224	18,106
1,742	1,260	399	267	1,385	336	1,459	1,867	206	1,232	18,096
0.8%	-0.6%	-2.0%	0.8%	-2.0%	0.3%	-0.1%	-0.4%	0.5%	0.7%	-0.1%

**these numbers reflect memberships, not members. This means that those who hold multiple memberships are counted in each division or round table.*