

ACRL Budget and Finance

February 2, 2023 | 2:00 – 4:00 PM CST

[Zoom Login](#)

Agenda

Time	Item (Document number follows topic and presenter)
2:00–2:10 p.m.	1.0 Welcome and Introductions (Mocnik)
2:10–2:15 p.m.	2.0 Assign/Review Recorders (Mocnik) Minutes are typically due within two weeks following a meeting. Minute takers will confirm the deadlines of February 16, 20, 24 for minutes to be submitted to the compiler, B&F Chair Joe Mocnik. <ul style="list-style-type: none"> Recorder 1: Joint Board/B&F, Feb 6, 10-12 p.m. CST = _____ Recorder 2: B&F I, Feb 2, 2-4 p.m. CST = _____ Recorder 3: B&F II, Feb 10, 2-4 p.m. CST = _____ Compiler = Joe Mocnik
2:15–2:20 p.m. Action	3.0 Adoption of the Agenda (Mocnik) The committee will vote to adopt the agenda.
2:20–2:25 p.m. Action	4.0 August 2022 Virtual Meeting Minutes (Mocnik) #1.0 The Budget & Finance Committee will take action on its meeting minutes from the virtual meeting held on August 3, 2022.
2:25–2:40 p.m. Discussion	5.0 Debrief of Joint Board/B&F & ALA Finance Meetings (Mocnik/Malone) The committee will discuss the financial “concepts,” which are expected to be promulgated by the budget implementation committee co-chaired by ALA Treasurer & ALA Executive Board liaison Peter Hepburn and by ALA CFO Dina Tsourdinis and consider implications for ACRL and its finances. The Committee will also debrief and ask questions they may have regarding the financial provisions in the revised ALA bylaws established at the January 26, 2023 constitutional/bylaws convention and to be voted upon by the membership in the spring of 2023. The 4 th and penultimate revision of the bylaws can be found here: ALA Bylaws General Revision Draft 4 ANNOTATED - Released 13-Jan-2023 Final Copy.pdf . Please note that ALA Council is to vote on a final version on 26 January 2023. We hope that a final version of the Operating Agreement and updated drafts of other policy documents will soon be available. This was the latest information on the Operating Agreement: BARC 3.10 Operating Agreement Draft Policy discussion with BARC October 2022.pdf (ala.org)

Time	Item (Document number follows topic and presenter)
2:40–2:50 p.m. Information/Discussion	6.0 Review of Progress on B&F Committee’s Work Plan (Mocnik) #2.0 The committee will review its work plan progress.
2:50–3:00 p.m.	Break
3:00 - 3:15 p.m. Information/Discussion	7.0 ACRL Finances (Malone) <ul style="list-style-type: none"> • FY22 & FY23 Performance (Malone) #3.0, #3.01, #3.02, #3.1, #3.2 The committee will receive an update on ACRL’s FY22 final close. The committee will also receive a brief update on the status of the FY23 reports. • FY24 Preliminary Budget (Malone) #3.3 The committee will review ACRL’s preliminary budget for FY24.
3:15–3:30 p.m. Information/Discussion	8.0 CHOICE Finances (Hendrick) <ul style="list-style-type: none"> • FY22 & FY23 Performance (Hendrick) #4.0, #4.1 The committee will receive an update on Choice’s FY22 final close and FY23 1st Quarter. • FY24 Preliminary Budget (Hendrick) #4.2 The committee will review Choice’s preliminary budget for FY24.
3:30-3:45 Discussion/Action	9.0 Chapter Funding (Malone) #5.0, #5.1, #5.2 Revising chapter budget allocations to eliminate Chapter Funding. Given the current financial pressures and constraints on the ACRL budget for FY23 (and beyond), an update to the current funding policy is needed to better align policy with actual budgeting practice. [NB: Budget and Finance endorsed this idea at its August meeting but wanted to give chapters advance notice, which has been done.]
3:45 –4:00 p.m.	10.0 New Business (Mocnik) <ul style="list-style-type: none"> • TBD
4:00 p.m. Action	11.0 Adjourn (Mocnik)

ACRL B&F
 August 3, 2022
 DRAFT notes for review

Present: Dr. Joe Mocnik, Tracy Bicknell-Holmes, Dr. Jessica J. Boyer, Dr. Susan J. Breakenridge, Dr. Nathan Frank Hall, Mrs. Madhu B. Kadiyala, Dr. Binh P. Le , Robert H. McDonald, Rachel M. Minkin (notes), Valrie Ila Minson, Kristine L. Reed, Mr. Matthew Shaw, Dr. Robert Jay Malone (Ex-Officio), Dr. Beth McNeil (Ex-Officio), Ms. Allison Payne (Staff Liaison), Elois Sharpe (Staff Liaison)
 Also present: Rachel Hendrick, Lauren Carlton, Mary Jane Petrowski, Margot Conahan, Ms. Carolyn Henderson Allen

2:00–2:10 p.m

Welcome & Introductions (Mocnik)

- ACRL Budget & Finance Chair Joe Mocnik will welcome the Committee and guests. The Committee members will introduce themselves. The assigned recorder and deadline will be reviewed. (Rachel Minkin, notes)
- August 3 minutes due to Joe: August 17, 2022
- Compiler B&F Chair: Carolyn Henderson Allen, Joe Mocnik

2:10–2:25 p.m.

12.0 Annual Conference Recap & Implications (Malone) #12.0, #14.0, #14.1

- The Committee will receive a summary of activities and implications at the ACRL and ALA meetings that took place at the ALA Annual Conference in Washington, DC. While there was not a quorum at the ACRL Board and B&F meetings in DC,
- informal discussions and meetings with guests were held.
- Membership models: Malone
- Simplified dues structures for ALA on tap
- DC attendance – 14k in attendance, down from past year
- Operating agreement working group – if questions, Malone will handle

2:25–2:40 p.m. (ran to 2:42p)

13.0 ACRL & Choice FY22 Performance & Projections

- ACRL FY22 (Mocnik/Malone) #7.0, #7.1, #10.1
- The Committee will receive an update and can ask questions regarding ACRL's FY22 2nd quarter report (through January 2022) and FY22 projections.
- Choice FY22 (Rachel Hendrick) #8.0
- The Committee will receive an update and can ask questions regarding Choice's FY22 2nd quarter report (through January 2022) and FY22 projections.

Documents 7, 7.1, 10.1 – FY 2022 ACRL choice/ Malone and Hendrick

- Timely financials hard due to lag time (we have up through Jan 22) Hope to have up to date financials in September
- Revenue is just off projection
- Expenses came under (understaffing means expense reduction) AND
- Due to sponsor content/ subscription/ ad revenue end q1 \$173k, \$28k better in Expenses
- In all, FY22 will be better than expected, and will 314k will go to overhead ALA, good year!
- Look for "tech vertical in '23", that is vertical content on technology in libraries – brings in new

audiences, new advertisers

2:40–2:55 p.m. (2:43 – 2:55)

14.0 Chapters Funding Model (Carlton) #15.0, #15.1, #15.2

- The Committee will review and take action on an update to ACRL’s chapter funding model.
- Chapters now get \$1/ member or minimum of \$100 if less than 100 people in state
- Original proposal was “Chapters would get flat rate of \$100” now updated to eliminate all funding to Chapters
- Get chapter speakers visits, two webinars, a free ACRL member list
- Would save in projections – about \$20k if not more, and fixed/ eliminated would save lots of staff time
- Many chapters aren’t taking part
- Advise to wait on taking action, although all agree... would want to communicate out to Chapters first.
- Friendly amendment – MJP -One approach is to reduce budget as proposed for FY23 and eliminate completely in FY24.
- Consensus reached and Allison will bring to next mtg
- Note: ALA chapters don’t get funding

2:55–3:05 p.m. Break

3:05–3:35 p.m.

15.0 FY23 Budget for ACRL & Choice (Mocnik/Malone/Hendrick) #2.0,

#2.1, #3.0, #3.1, #3.2, #4.0, #5.0

- The Committee will receive background on the FY23 budgets for ACRL and Choice, including implications from the ALA Operating Agreement Work Group recommendations, ACRL’s spend down strategy and net asset balance, and Choice’s investments and offerings. The Committee will also hear about strategies for FY23 and receive an overview of the FY23 budgets for Choice and ACRL. Action will take place as an asynchronous virtual vote later in August.
- FY22, no conference years, over \$700k deficit. FY 23 is a conference year and usually revenue would cover and make up deficit of prior yr. Assumption that might not happen, and ALA wants to aim for neutral budget therefore we need to be conservative and assume low in person attendance for conference and lack of surplus
- ALA asked for discretionary cuts - \$210k – various programs (such as Library Copyright Alliance but we need that), delayed hiring, reduced overhead (26.5% right now, but could be less in the future)
- Barely keeping up with inflation – 2% increases for ALA staff, concern that they’re getting something
- Operating agreement/ Long term investment (LTI) question – ALA uses “20 quarter trailing average” to what ACRL would need to draw down of the endowment (about 5%) – this time using for ACRL expenses, the current agreement allows for more flexibility in how divisions use these monies (PLA for example wanted to use for scholarship), hope is that net asset balances may eventually be channeled into LTI.
- Question: is ACRL donor going to ALA? Yes, because it’s all ALA money! But hope is that donations to ACRL would stay with ACRL – in this case, our expenses. Not to cover ALA HR needs, for example

- Question: is conference revenue isn't enough to cover and has ACRL factored that colleges/ uni can't afford to send librarians to these conferences? Yes, staying conservative in Conference projection
- RBMS – virtual but still 700 registrants, next mtg scheduled in person in Bloomington, IN – straightforward to run in person and to run virtual, hybrid is much more difficult so moving ahead, there are limits to what we can do but gives an idea for Conference 2023. Virtual element might bring in librarians without budgets for travel

CHOICE Financials

- FY23 tech content vertical – already discussed above
- FY22 may end with approximately \$210k deficit
- \$54000 deficit moving to revenue neutral – moving there! Got there by austerity and new content verticals
- Not much of a budget for roll out for new content verticals - \$19k in startup for infrastructure (Wordpress) and content, \$15k guessed for ads, because known audience, optimistic- coming in neutral for revenue for advertising!
- Choice's Toward Inclusive Excellence was never meant to be moneymaking, but sponsors are excited to be a part of this
- Expense side: didn't rehire into 1 position, delayed hiring in another – so saving. Looking at all costs. \$35k endowment will transfer FY23, \$324k to general fund/ overhead

3:35–3:45 p.m. (3:30)

16.0 Report & Work Plan (Mocnik) #10.0

- The Committee will discuss its work plan items for next year.
- Any additions or deletions for the 2023?
- Question: is this the same every year? Answer: EDI is more emphasized but mostly the same
- Still looking at cost reductions so those suggestions are welcome for FY23
- EDI goals – did not renew scholarly communication grants that were EDI related but would like to revisit because it was an established goal a few years back. There had been an intention to fund but cut in COVID. (model similar to Value of Academic libraries' grants – like minigrants of \$2k initially, but not calling them minis), pushed research agenda and overlap with EDI goals in scholarly environment
- Are there other efficiencies that we can support ala chapters? Are there things staff are doing that the ROI isn't worth it? Answer: yes, maybe sections and money? Savings from retirements and subsequent reorganization of remaining staff

3:45–4:00 p.m.

17.0 Executive Session (Malone) #13.0, #13.1, #13.2, #13.3, #13.4, #13.5, #13.6

- The Committee will review and take action on an action regarding a business decision.
- Threshold Achievement Test of Information Literacy (TATIL) has been on the market since 2018, owner would like to sell, and has come to ACRL after no institutional interest in purchasing ownership
- As ALA wants to generate revenue, this could be a product ALA sells to institutions
- Info Lit is an ACRL area of focus over the last 30 years, and this would be a potential way to monetize the ACRL InfoLit Framework

- Packet numbers based on current financials, and includes increase pricing per use and projections if ALA puts in more marketing behind the product
- Product would need an editorial board, and as framework is revised, the instrument would require revision
- **Motion:** to advise purchase the info lit software to board - Binh/ Nathan second
- Opened for conversation
- Question: development costs (is it \$60 or \$66k), Answer is \$66k
- Question: Projected revenue (attached in business plan), please verify the increased numbers for FY23 to FY24 ? Answer: To clarify FY23, we would not keep revenue during the FY23 development, revenue is \$0. FY24 is based on FY21 sales with the assumption that the current owners do no marketing and ALA would market. Projection is 20% increase each year.
- Question: Clarification on depreciation? Answer: Depreciation over 5 years is normal limit but need confirmation – this looks like it's projected out 7-8 yrs
- Question: Can product be easily upgraded? Answer: It will need two kinds 1. Technical, and there is a contingency line build in to take care of that. 2. And in FY27, earliest that we might have an Info lit framework revision. Approximately, \$20k of maintenance every five years. Follow up: There are internal staff to do the testing, upgrading, etc. or does this go to outside vendors? Answer: Current owner uses.
- Friendly comment re: assessment of product – home institution uses it, likes it, it's affordable.
- Calling the question 4:07
- Vote to recommend to the board for purchase
 - 8 for
 - 2 opposed
 - 1 abstain

4:00 p.m.

- 18.0 Adjournment (Mocnik)
- 4:08 motion to adjourn

Upcoming meetings/virtual votes

- ACRL FY23 asynchronous virtual vote: mid-August
- ACRL FY24 assumptions virtual meeting: TBD Fall 2022
- [ALA LibLearnX: The Library Learning Experience \(LLX\)](#), New Orleans, LA, January 27-30, 2023
 - o ACRL Budget & Finance Virtual Meeting I: TBD January/February 2023
 - o ACRL Budget & Finance Virtual Meeting II: TBD January/February 2023
 - o Joint ACRL Board/Budget & Finance Virtual Meeting: TBD January/February 2023
- ALA Annual Conference & Exhibition, Chicago, IL, June 22-27, 2023
 - o ACRL Budget & Finance Meeting I: TBD June 2023 (will move to virtual if needed)
 - o ACRL Budget & Finance Meeting II: TBD June 2023 (will move to virtual if needed)



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

Each summer, ACRL [division-level committees](#) should complete a year-end report and work plan. By **August 31, 2021**, the committee chair should post the completed combined template to ALA Connect.

The **report** section should be completed by the outgoing chair. 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. Projects included in a committee's work plan will be implemented September 2021 through June 2022.

Committee Name & Charge	
Committee Name:	ACRL Budget & Finance Committee
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 its Core Commitment to equity, diversity and inclusion (EDI).

2020–2021 Leadership (terms: July 1, 2021–June 30, 2022)	
Chair:	Carolyn Henderson Allen
Vice-Chair:	n/a
Board liaison:	Carolyn Henderson Allen
Staff liaison:	Allison Payne, Elois Sharpe
Other leaders:	Ex-Officio Members: Julie Ann Garrison, Kara Malenfant

2021–2022 Leadership (terms: July 1, 2022–June 30, 2023)	
Chair:	Joe Mocnik
Vice-Chair:	n/a
Board liaison:	Joe Mocnik
Staff liaison:	Allison Payne, Elois Sharpe
Other leaders:	Ex-Officio Members: Beth McNeil, Robert Jay Malone

Report & Work Plan Submission			
Year-end report written by:	Carolyn Henderson Allen	Date:	1/24/2022
Work plan submitted by:	Carolyn Henderson Allen	Date:	1/24/2022

2020–2021 Year-end Report

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

1. What were the major projects/activities accomplished by your committee in the 2020–2021 membership year (July 1, 2020 to June 30, 2021)?

Most of the goals for B&F are ongoing and carefully vetted by the B&F Committee and the Board of Directors. Spreadsheets and documentation can be found in the full budget reports.

The Board of Directors formed an EDI Working Group to Explore and study existing EDI across the association through a financial lens. The report has been submitted and will be discussed in a future meeting.

Orientation of new members of the B&F Committee and the Board of Directors took place on October 26, 2021.

The B&F Committee approved the Budget Assumptions for Board Approval which included Funding to support the ACRL Core Commitment to EDI through support for the Edi Committee, the Diversity Alliance Program with 48 institutions participating, and the Spectrum Scholars. It is noted that other support has been realized through scholarships, memberships, and conference participation.

Other key initiatives include membership growth, Emerging Leaders, support for Leadership Council, a retooling from print to digital of the C&RL News, and the Choice revenue for ccAdvisor realized savings due to the COVID19 pandemic and virtual meetings.

2. What were the relevant results for your projects?

Due to COVID19, revenue streams were significantly reduced in the “last few months of the fiscal year: Roadshows, RBMS Conference, are examples.” CHOICE revenue overall was down approximately 3%. Cost containment measures were put into place to mitigate the losses. Among the strategies were staff furloughs. ALA received funding from the paycheck Protection Program and an Economic Injury Disaster Loan to cover the budget gaps.

Additional mitigating circumstances occurred during the past 2 fiscal years due to ALA financial exigency resulting in delayed fiscal reports.

3. Which if any 2020–2021 projects will continue next year?

Depending on the outcome of EDI working Group Report Recommendations to the Board, and these goals will be modified to meet the goals established by the Board:

Codify budget line item/benchmarks for EDI activities.

Continue to monitor overall ACRL budget and advocate for growth in revenue in all areas.

Continue to work with CHOICE to realize great profit margins relative to publications, webinars, and training modules.

Monitor fiscal progress relative to ALA policies, processes.

Monitor and adjust ACRL practices based on recommendations and practices established in the ALA Operating Agreement and Overhead recommendations.

Review and recommend membership recommendations for growth via dues based on HEPI.

4. What worked well?

The staff were able to keep the B&F Committee advised with reports as fiscal information became available.

Kudos to them for the hard work in the face of severe displacements in normal operations due to COVID19 and fiscal constraints. The pivot from in person to virtual conferences, programs and meetings appeared seamless to the outside world. Congratulations for jobs well done!

5. What could have worked better?

A better fiscal year and no COVID!

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

In November of 2020, the B&F committee recommended that the Board adopt EDI as a Core Commitment for the Association. Subsequently, the work of the committee has made recommendations and advised the Board to adopt a model that will align all EDI activities for ease of tracking and support.

7. Please indicate EDI activities you would like to publicly include on the ACRL EDI LibGuide (Limit to 75 words or less).

If there are questions regarding the above activities, staff can contact:

- Name:
- Email:

Not Sure

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

No, the committee was ably supported.

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

The staff support, working group and B&F Committee are dedicated to the success of the association.

10. Any other comments, recommendations, or suggestions?

New in summer 2021. The [ACRL strategic plan](#) is revisited every year, but the past year has brought about significant changes in higher education, academic libraries, and ALA that necessitate identifying and drafting short-term priorities. For the next 1-2 years, the ACRL Board has set priorities in three areas: Equity, Diversity, and Inclusion; Communication and Engagement; and Membership. **In general, how do you see your group's work in the coming year (activities described below) connecting with these three priority areas:**

ACRL Short-Term Priorities
<p>1. Equity, Diversity, and Inclusion:</p> <p>a. What conversations will your committee continue about EDI-related initiatives? (e.g., developing programming, tools, publications, eLearning, etc.)</p> <p>b. What are some ways you could determine outcomes/impact?</p>
<p>a. The committee will continue all aspects of monitoring the fiscal health of the organization and make recommendations for change where needed.</p> <p>b. Outcomes/impact can only be realized once the Board approves recommendations. Measurable impact on member can be realized if we retain and add new members. Sales revenue with publications are also necessary.</p>
<p>2. Communication and engagement:</p> <p>a. How involved are members in the work of the committee?</p> <p>b. What ideas does your group have for helping members feel more connected to the work of the team?</p> <p>c. What kind of support might you need to improve communication and engagement?</p>
<p>a. All members of the committee contribute effectively.</p> <p>b. Volunteers for committee/working group assignments, taking minutes at meetings and idea generation discussions.</p> <p>c. No additional support is necessary currently.</p>
<p>3. Membership:</p> <p>a. How might the work of your committee support or provide value for members?</p>

Encourage participation through reporting: Info-Graphic which outlines where the membership dollars are spent.

Please complete this form for each activity that the committee plans to undertake in the 2021–2022 program year. While the form is pre-populated with ten activities, it is not required to generate ideas for all ten 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?	
<input type="checkbox"/> continuous project assigned in charge <input type="checkbox"/> short-term project that will be completed this membership year <input type="checkbox"/> multi-year project continuing past June 30, 2022. Expected completion date: <input type="text"/>	

<u>ACRL Plan for Excellence</u>	
Check the best goal and objective.	
<input checked="" type="checkbox"/>	Value of Academic Libraries
<input checked="" type="checkbox"/>	Student Learning
<input checked="" type="checkbox"/>	Research and Scholarly Environment
<input checked="" type="checkbox"/>	New Roles and Changing Landscapes
<input checked="" type="checkbox"/>	Core Commitment to Equity, Diversity & Inclusion
<input checked="" type="checkbox"/>	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:	

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.
All of the component programs are vital to the membership and funding aids in the work they do benefitting all academic libraries across the U. S. and Canada.

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 2022	B & F Committee, Executive Director, Staff Liaison	Staff Support
Draft of FY 2023 budget reviewed at ALA LibLearnX Meeting	February 2023	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 2023	B & F Committee, Executive Director, Staff Liaison	Staff Support

Activity #1 Assessment

How will success be measured?

Approval of proposed budget by the Board of Directors

2021–2022 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:	Monitor CHOICE's financial outlook and new product development
Brief Description:	Monitor performance through subscriptions to core publications, ProQuest services, CC Advisor and Advertising/Sponsored Content

Activity #2 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 type="checkbox"/> multi-year project continuing past June 30, 2022. Expected completion date: <input type="text"/>	

ACRL Plan for Excellence	
Check the best goal and objective.	
<input type="checkbox"/> Value of Academic Libraries	
<input type="checkbox"/> Student Learning	
<input type="checkbox"/> Research and Scholarly Environment	
<input type="checkbox"/> New Roles and Changing Landscapes	
<input type="checkbox"/> Core Commitment to Equity, Diversity & Inclusion	
<input checked="" type="checkbox"/>	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:	
Success will be determined by performance and a balanced budget	

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 LibLearnX and Annual	February 2023	B & F Committee, Executive Director, Choice Publisher, Staff Liaison	Staff Support
Discuss new products and potential revenue streams for Choice at ALA LibLearnX and Annual	February 2023 and June 2023	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

2021–2022 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:	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?	
continuous project assigned in charge	
short-term project that will be completed this membership year	
multi-year project continuing past June 30, 2022. 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	

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

2021–2022 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:	Review and recommend dues rates for FY 2024 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, 2022. 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	

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 LibLearnX	February 2023	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 2023 to the ACRL Board of Directors.	June 2023	ACRL Staff reports HEPI to the B & F Committee	Staff Support
Review organizational dues and develop recommendation to Board of Directors	June 2023	ACRL Staff reports HEPI to the B & F Committee	Staff Support
Review organizational dues and develop recommendation to Board of Directors	June 2023	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 FY2024 dues recommendations

2021–2022 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:	Friends' disbursements and fundraising activities
Brief Description:	Budget

Activity #5 Timeline	
How long will it take to do this project?	
	continuous project assigned in charge
X	short-term project that will be completed this membership year
	multi-year project continuing past June 30, 2022. 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:	

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

Activity #5 Assessment
How will success be measured?
The level of giving and number of scholarships awarded

2021–2022 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:	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, 2022. 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	

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 2023	B & F Committee, Executive Director	Staff Support

Activity #6 Assessment
How will success be measured?
Approval of recommendation by the Board of Directors

2021–2022 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:	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?	
<input type="checkbox"/> continuous project assigned in charge <input type="checkbox"/> short-term project that will be completed this membership year <input type="checkbox"/> multi-year project continuing past June 30, 2022. Expected completion date: <input type="text"/>	

ACRL Plan for Excellence	
Check the best goal and objective.	
<input type="checkbox"/> Value of Academic Libraries	
<input type="checkbox"/> Student Learning	
<input type="checkbox"/> Research and Scholarly Environment	
<input type="checkbox"/> New Roles and Changing Landscapes	
<input type="checkbox"/> Core Commitment to Equity, Diversity & Inclusion	
<input checked="" type="checkbox"/>	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	

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, 2022	ACRL Staff	Staff Support
Plan activities for committee members' orientation	August/September, 2022	B & F Chair, Staff Liaison, Executive Director	Staff Support
Hold B & F committee members' orientation	Late Fall 2022	B & F Chair, Staff Liaison, Executive Director	Staff Support
Plan orientation for new Board of Directors members	Fall 2022	B & F Chair, Staff Liaison, Executive Director	Staff Support
Hold orientation for new Board of Directors members	Fall 2022	B & F Chair, Staff Liaison, Executive Director	Staff Support

Activity #7 Assessment
How will success be measured?
Feedback from Survey of participants

2021–2022 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:	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, 2022. 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:	
Retention and new members	

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

2021–2022 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:	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, 2022. 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	

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 LLX22 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

2021–2022 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:	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, 2022. Expected completion date: 	

ACRL Plan for Excellence	
Check the best goal and objective.	
<input type="checkbox"/>	Value of Academic Libraries
<input type="checkbox"/>	Student Learning
<input type="checkbox"/>	Research and Scholarly Environment
<input type="checkbox"/>	New Roles and Changing Landscapes
<input type="checkbox"/>	Core Commitment to Equity, Diversity & Inclusion
<input checked="" type="checkbox"/>	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	

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 to enable successful programming and in making recommendations to the Board of Directors.	ALA LibLearnX 2023	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.	
<input type="checkbox"/> Value of Academic Libraries	
<input type="checkbox"/> Student Learning	
<input type="checkbox"/> Research and Scholarly Environment	
<input type="checkbox"/> New Roles and Changing Landscapes	
<input type="checkbox"/> Core Commitment to Equity, Diversity & Inclusion	
<input checked="" type="checkbox"/>	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	

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 Forward Together interim report	ALA	B&F Committee and Executive Director	Staff Support
Meet with BARC liaison	ALA LLX23	B&F Committee and Executive Director	Staff Support
Review Forward Together final report	ALA Annual 2023	B&F Committee and Executive Director	Staff Support
Meet with BARC liaison	ALA Annual 2023	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

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 #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. Consider adding a Social Justice Component to the EDI Core Commitment strategies

Activity #12 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, 2022. 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	
<input checked="" type="checkbox"/>	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	

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 LLX23	B&F Committee and Executive Director	Staff Support
Review ACRL budget with EDI lens,	ALA June 2023	B&F Committee and Executive Director	Staff Support

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

ACRL Financial Commentary based on FY22 Close

Submitted by Jay Malone, 14 Dec 2022

The following represent the major revenue lines:

REVENUE

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Membership Dues:</u>	\$505,568	\$539,937	-6%	\$521,102

Membership revenue was 6% below budget (\$34,369) representing a 3.98% decrease in membership (345 members).

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Sales (Books)</u>	\$322,166	\$218,576	39%	\$183,401

We published 20 titles in FY22, 3 more than budgeted and the most that ACRL has published in a fiscal year. We closed the year 39%/\$103,590 above budgeted total revenue, with \$151,084 in net revenue.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Sales (Online, etc.)</u>	\$302,689	\$293,012	3%	\$1,245,833 (conference year)

The standardized pricing model for the new education system, which was implemented early in FY22, resulted in significantly less revenue initially. Revenue recovered somewhat in the second half of FY22 but much of the revenue in sales resulted from the unexpected migration from an in-person conference to a virtual one in June 2022- (virtual conferences show up in Sales-Online).

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Advertising</u>	\$589,141	\$407,675	45%	\$348,315

Advertising remains a bright spot, even though *C&RL News'* transition to an online serial in January 2022 was seen as potentially having a major impact on ad sales. This revenue reflects the team's hard work.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Total Revenue</u>	\$2,211,555	\$2,086,387	-6%	\$23,229,558

Total revenue beat budgeted projections in most categories. The comparison to the prior year is instructive since much of that revenue can be attributed to the biennial meeting held in 2021.

EXPENSES

The following represent the major expense lines:

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Payroll</u>	\$1,289,339	\$1,584,120	19%	\$1,018,949

ACRL LLX23 B&F Doc 3.0

ACRL is down 2.75 FTEs, which reflects part of the 19% budget variance (likewise, the PPP loan). This is not sustainable, and we hope to fill those positions in FY23.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Outside Services</u>	\$243,362	\$300,994	-24%	\$322,509

Much of this has to do with web and database support for Benchmark and Project Outcome (expenses shared with PLA). Bank service charges alone account for \$28,935 in expense.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Travel & Related</u>	\$14,487	\$90,355	84%	\$3,548

The significant savings arise from not having the traditional 3-day Strategic Planning and Orientation Session (SPOS) that was planned for the board in FY22, due to the ongoing pandemic. We held a mini SPOS at the Annual Conference (1 day), which did allow some for some board strengthening.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Meetings & Conf.</u>	\$156,739	\$509,972	69%	\$401,943

With LLX going virtual, expenses such as facilities rental, conference equipment rental, meal functions, honoraria were minimal. The ongoing pause for the awards program resulted in significant savings in that category, as well. The largest category, Program Allocation (\$90,748 actual) includes funding for external liaisons and dues for SPARC and the Open Access Working Group.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Pub. related Expense</u>	\$212,402	\$292,543	27%	\$375,304

Web operating expenses were higher than expected but those costs were more than offset with savings in cost of sales, order fulfillment, and other categories.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Operating Expenses</u>	\$61,322	\$89,044	31%	\$41,225

Insurance (\$7000) still has not been actualized. We saw savings in royalty expenses (\$9,066).

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Total Expenses</u>	<u>\$2,235,493</u>	<u>\$2,941,392</u>	<u>24%</u>	<u>\$2,443,625</u>

Total expenses were ahead of budget by \$705,899, with some adjustments to be made in FY23 to this amount.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>NET REVENUE:</u>	<u>-\$149,106</u>	<u>-\$729,837</u>	<u>80%</u>	<u>\$786,333</u>

ACRL beat the budgeted deficit by \$580,731, with further adjustments forthcoming in FY23 that should see an improvement in this number.

Ending Net Asset Balance: \$3,218,617. ALA continues to track net asset balances.

Fund: OPERATING/DIVISIONS FUND (12): 12**Unit_Project: ACRL: 403****American Library Association****Performance Report****For the 12 Months Ending August 2022**

August 2022			
Actual	Budget	Prior Year Actual	
3,367,723	0	2,581,390	(3000) BEGINNING NET ASSETS
42,330	39,589	43,209	(4000) DUES/PERSONAL
0	5,155	0	(4001) DUES/ORGANIZATIONAL
176	243	183	(4003) DUES/LIFE MEMBERS-CURRENT
9	9	53	(4004) DUES/CNTNUNG MBRS & DIV TRFR
42,515	44,995	43,444	(400) Subtotal Dues
67,480	12,134	14,105	(4100) SALES/BOOKS
-5,633	-1,228	-59	(4601) RETURNS/CREDITS
200	0	0	(4602) SALES/BOOKS-DISCOUNT
62,047	10,906	14,046	(410) Subtotal Sales-Net
137,505	20,543	46,620	(4103) SALES - ONLINE
29,553	6,028	-10,970	(4105) SALES/WEBINARS/WEBCASTS/WEB CE
0	10	67	(4109) SALES/MISC
167,058	26,582	35,717	(411) Subtotal Other Sales
3,236	0	5,688	(4110) SUBSCRIPTIONS
3,236	0	5,688	(412) Subtotal Subscriptions
0	0	29,600	(4140) ADVERTISING/GROSS
6,000	0	-15,100	(4143) ADVERTISING/ON-LINE
-473	-450	-593	(4610) COMMISSION/LINE ADV
-1,327	-91	-743	(4611) COMMISSION/SALES REP
-3,000	-2,000	0	(4612) COMMISSION/ADVERTISING AGENCY
36,427	30,000	36,738	(4142) ADVERTISING/CLASSIFIED
37,627	27,459	49,902	(414) Subtotal Advertising
-111,790	170,575	0	(4200) REGISTRATION FEES
0	0	-169,000	(4210) EXHIBIT SPACE RENTALS
-111,790	170,575	-169,000	(420) Subtotal Meetings and Conferences

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	3,367,723	0	3,367,723	100%	2,581,390	-3,367,723
475,066	502,688	475,066	27,622	6%	518,162	-27,622
61,856	0	61,856	-61,856	-100%	0	61,856
2,910	2,775	2,910	-135	-5%	2,835	135
105	105	105	0	0%	105	0
539,937	505,568	539,937	-34,369	-6%	521,102	34,369
237,459	263,065	237,459	25,606	11%	197,354	-25,606
-18,883	-14,743	-18,883	4,140	22%	-13,953	-4,140
0	100	0	100	100%	0	-100
218,576	248,422	218,576	29,846	14%	183,401	-29,846
220,592	195,944	220,592	-24,648	-11%	1,184,196	24,648
72,345	106,745	72,345	34,400	48%	61,570	-34,400
75	0	75	-75	-100%	67	75
293,012	302,689	293,012	9,677	3%	1,245,833	-9,677
17,949	15,243	17,949	-2,706	-15%	28,568	2,706
17,949	15,243	17,949	-2,706	-15%	28,568	2,706
8,000	4,880	8,000	-3,120	-39%	37,420	3,120
91,500	116,200	91,500	24,700	27%	88,280	-24,700
-5,468	-7,234	-5,468	-1,766	-32%	-5,819	1,766
-2,357	-3,360	-2,357	-1,003	-43%	-5,196	1,003
-24,000	-18,000	-24,000	6,000	25%	-48,500	-6,000
340,000	496,655	340,000	156,655	46%	282,130	-156,655
407,675	589,141	407,675	181,466	45%	348,315	-181,466
321,211	0	321,211	-321,211	-100%	0	321,211
0	0	0	0	0%	223,977	0
321,211	0	321,211	-321,211	-100%	223,977	321,211

Fund: OPERATING/DIVISIONS FUND (12): 12**Unit_Project: ACRL: 403****American Library Association****Performance Report****For the 12 Months Ending August 2022**

August 2022			Year-To-Date							
Actual	Budget	Prior Year		Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
		Actual							Actual	Current Budget
-10,535	0	146,900	(4400) DONATIONS/HONORARIA	90,000	66,595	90,000	-23,405	-26%	432,060	23,405
39,446	208	14,514	(4421) ROYALTIES	79,500	138,627	79,500	59,127	74%	101,296	-59,127
750	31,341	-7,275	(4429) OVRHD-EXMPT REVENUE/DIVISIONS	85,445	58,000	85,445	-27,445	-32%	61,206	27,445
2,500	4,750	6,000	(4430) MISCELLANEOUS FEES	82,000	37,650	82,000	-44,350	-54%	6,000	44,350
8,500	13,563	1,500	(4490) MISCELLANEOUS REVENUE	76,250	124,450	76,250	48,200	63%	78,200	-48,200
40,661	49,862	161,639	(440) Subtotal Misc.	413,195	425,322	413,195	12,127	3%	678,762	-12,127
241,354	330,378	141,436	Total Revenues	2,211,555	2,086,387	2,211,555	-125,168	-6%	3,229,958	125,168
80,021	109,652	76,517	(5000) SALARIES & WAGES	1,188,601	1,089,460	1,188,601	99,142	8%	973,082	99,142
123	275	47	(5002) OVERTIME WAGES	3,000	1,419	3,000	1,581	53%	383	1,581
6	0	2,671	(5005) ATTRITION FACTOR	0	-133,958	0	133,958	100%	-283,506	133,958
15,493	34,906	46,540	(5010) EMPLOYEE BENEFITS	378,369	322,039	378,369	56,330	15%	318,834	56,330
900	1,179	0	(5016) PROFESSIONAL MEMBERSHIPS	14,150	10,380	14,150	3,770	27%	10,156	3,770
96,543	146,012	125,774	(500) Payroll & Related Expenses	1,584,120	1,289,339	1,584,120	294,782	19%	1,018,949	294,782
5,845	208	0	(5100) TEMPORARY EMPLOYEES/OUTSIDE	2,500	14,152	2,500	-11,652	-466%	0	-11,652
87,498	20,396	135,867	(5110) PROFESSIONAL SERVICES	193,891	257,473	193,891	-63,582	-33%	271,831	-63,582
2,794	6,831	1,089	(5122) BANK S/C	42,912	28,935	42,912	13,977	33%	49,566	13,977
0	100	0	(5140) EQUIP/FURN REPAIRS	100	0	100	100	100%	0	100
0	113	0	(5150) MESSENGER SERVICE	3,959	434	3,959	3,525	89%	1,112	3,525
96,137	27,648	136,956	(510) Outside Services	243,362	300,994	243,362	-57,632	-24%	322,509	-57,632
1,385	1,244	0	(5210) TRANSPORTATION	14,790	9,193	14,790	5,597	38%	0	5,597
488	38,302	0	(5212) LODGING & MEALS	64,220	5,434	64,220	58,786	92%	0	58,786
0	5,500	0	(5214) ENTERTAINMENT	8,500	0	8,500	8,500	100%	3,050	8,500
0	0	0	(5216) BUSINESS MEETINGS	2,845	250	2,845	2,595	91%	498	2,595
1,874	45,046	0	(520) Travel and Related Expenses	90,355	14,877	90,355	75,478	84%	3,548	75,478
0	9,323	0	(5300) FACILITIES RENT	43,240	4,275	43,240	38,965	90%	0	38,965
0	2,520	0	(5301) CONFERENCE EQUIPMENT RENTAL	40,620	0	40,620	40,620	100%	424	40,620
0	22,971	0	(5302) MEAL FUNCTIONS	104,999	5,910	104,999	99,089	94%	0	99,089
0	0	0	(5303) EXHIBITS	0	0	0	0	0%	932	0
0	8,900	0	(5304) SPEAKER/GUEST EXPENSE	13,700	1,559	13,700	12,141	89%	0	12,141

Fund: OPERATING/DIVISIONS FUND (12): 12**Unit_Project: ACRL: 403****American Library Association****Performance Report****For the 12 Months Ending August 2022**

August 2022			Year-To-Date							
Actual	Budget	Prior Year		Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
		Actual							Actual	Current Budget
5,700	26,683	5,403	(5305) SPEAKER/GUEST HONORARIUM	89,850	46,248	89,850	43,602	49%	42,751	43,602
3,000	-12,000	4,780	(5306) AWARDS	25,000	8,000	25,000	17,000	68%	13,974	17,000
0	0	0	(5308) SPECIAL TRANSPORTATION	18,000	0	18,000	18,000	100%	0	18,000
0	0	0	(5309) AUDIO/VISUAL EQUIPMENT RENTAL & LABOR	0	0	0	0	0%	254,034	0
21,382	35,624	34,498	(5350) PROGRAM ALLOCATION	174,563	90,748	174,563	83,815	48%	89,828	83,815
30,082	94,022	44,682	(530) Meetings and Conferences	509,972	156,739	509,972	353,233	69%	401,943	353,233
3,223	1,842	2,553	(5400) EDITORIAL/PROOFREADING/OUTSIDE	28,150	30,012	28,150	-1,862	-7%	25,493	-1,862
1,853	8,701	0	(5402) PRINTING-OUTSIDE	99,166	62,313	99,166	36,853	37%	104,983	36,853
0	0	0	(5403) BINDING-OUTSIDE	25	0	25	25	100%	0	25
0	1,083	0	(5404) DESIGN SERVICE-OUTSIDE	14,650	1,962	14,650	12,688	87%	7,588	12,688
0	67	0	(5410) MAIL SERVICE-OUTSIDE	6,615	4,576	6,615	2,039	31%	11,235	2,039
0	467	0	(5412) ADVERTISING/DIRECT	5,600	0	5,600	5,600	100%	0	5,600
219	2	0	(5415) PRE-PRESS/PHOTOGRAPHIC SERVICE	11,655	622	11,655	11,033	95%	1,493	11,033
0	80	816	(5420) COPYRIGHT FEES	2,140	44	2,140	2,096	98%	816	2,096
-952	11,396	23,900	(5430) WEB OPERATING EXPENSES	93,677	111,852	93,677	-18,175	-19%	110,264	-18,175
748	367	0	(5431) WEBINAR/WEBCASTS/WEB CE EXP	4,461	748	4,461	3,713	83%	0	3,713
6,523	2,053	1,267	(5433) ORDER PROCESSING/FULFILLMENT	33,465	26,196	33,465	7,269	22%	32,025	7,269
11,709	3,336	-64,554	(5480) COST OF SALES	88,553	42,914	88,553	45,639	52%	71,682	45,639
23,031	-5,638	101,435	(5490) INVENTORY ADJUSTMENT	-101,660	-74,883	-101,660	-26,777	-26%	6,792	-26,777
167	167	1,101	(5499) INVENTORY RESERVE ADJUSTMENT	6,046	6,046	6,046	-0	-0%	2,934	-0
46,521	23,922	66,519	(540) Publication Related Expenses	292,543	212,402	292,543	80,141	27%	375,304	80,141
0	1,250	0	(5031) STAFF DEVELOPMENT	15,000	3,620	15,000	11,380	76%	6,150	11,380
139	667	132	(5500) SUPPLIES/OPERATING	15,700	3,923	15,700	11,777	75%	5,915	11,777
15	487	0	(5501) EQUIPMENT & SOFTWARE/MINOR	7,717	2,851	7,717	4,866	63%	3,009	4,866
0	0	0	(5510) INSURANCE	7,000	0	7,000	7,000	100%	0	7,000
0	65	0	(5522) TELEPHONE/FAX	775	95	775	680	88%	12	680
303	604	474	(5523) POSTAGE/E-MAIL	28,457	20,838	28,457	7,619	27%	42,953	7,619
2,347	128	277	(5530) DEPRECIATION F/E	1,536	12,053	1,536	-10,517	-685%	5,536	-10,517
6,164	5,874	2,505	(5540) ROYALTY EXPENSE	17,785	8,719	17,785	9,066	51%	8,331	9,066
601	601	-40,731	(5543) BAD DEBT EXPENSE	7,203	7,203	7,203	0	0%	-32,344	0
14,000	14,000	-6,959	(5560) ORG SUPPORT/CONTRIBUTION	-11,655	2,200	-11,655	-13,855	-119%	-11,685	-13,855
-201	-4,613	-121	(5599) MISC EXPENSE	-474	-180	-474	-294	-62%	112	-294

Fund: OPERATING/DIVISIONS FUND (12): 12**Unit_Project: ACRL: 403****American Library Association****Performance Report****For the 12 Months Ending August 2022**

August 2022			
Actual	Budget	Prior Year	
		Actual	
23,368	19,063	-44,424	(550) Operating Expenses
294,525	355,712	329,507	Total Direct Expenses
0	34	0	(5902) IUT/DATA PROC
0	-135,000	-500	(5904) TRANSFER TO/FROM ENDOWMENT
0	226	36	(5909) IUT/DIST CTR
0	240	8	(5910) IUT/REPRO CTR
1,125	6,586	472	(5940) IUT/REGISTRATION PROCESSING
0	14,943	0	(5941) IUT/CHOICE
825	151	0	(5942) IUT/ADVERTISING
1,950	-112,820	15	(52) Total Indirect Expenses
296,475	242,892	329,522	Total Expenses Before OH and Taxes
-55,121	87,485	-188,086	Contribution Margin
76,037	74,675	-122,370	(5911) IUT/OVERHEAD
0	0	0	(5998) IUT/ALLOCATIONS
0	0	-1,175	(5600) TAXES/INCOME
76,037	74,675	-123,545	(OH&TX) TOTAL OVERHEAD /TAXES
372,511	317,567	205,977	TOTAL EXPENSES
-131,158	12,811	-64,541	Net Rev / (Expense) From Operations
-131,158	12,811	-64,541	Net Rev / (Expense)
3,236,566	12,811	2,516,849	Ending Net Asset Balance

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year	Remaining
					Actual	Current Budget
89,044	61,322	89,044	27,722	31%	27,989	27,722
2,809,396	2,035,673	2,809,396	773,724	28%	2,150,242	773,724
405	0	405	405	100%	0	405
-135,000	0	-135,000	-135,000	-100%	-500	-135,000
3,128	40	3,128	3,088	99%	103	3,088
3,395	62	3,395	3,333	98%	98	3,333
9,777	1,499	9,777	8,278	85%	2,283	8,278
14,943	0	14,943	14,943	100%	0	14,943
1,556	825	1,556	731	47%	14,278	731
-101,796	2,426	-101,796	-104,222	-102%	16,262	-104,222
2,707,600	2,038,098	2,707,600	669,502	25%	2,166,504	669,502
-496,045	48,288	-496,045	544,334	110%	1,063,454	-544,334
233,492	197,395	233,492	36,097	15%	277,121	36,097
300	0	300	300	100%	0	300
0	0	0	0	0%	0	0
233,792	197,395	233,792	36,397	16%	277,121	36,397
2,941,392	2,235,493	2,941,392	705,899	24%	2,443,625	705,899
-729,837	-149,106	-729,837	580,731	80%	786,333	-580,731
-729,837	-149,106	-729,837	580,731	80%	786,333	-580,731
-729,837	3,218,617	-729,837	3,948,454	541%	3,367,723	-3,948,454

FY22 Notes for Jay

Please use this document to note any discrepancies in the FY22 performance reports that Jay may want to include in his FY22 report for the ACRL Board/Budget & Finance Committee's January/February 2022 meeting packet. Examples of items that you may want to note include revenues/expenses misplaced in the wrong ACRL project, material missing revenues/expenses, reasons for discrepancies between budget/actuals.

0000 Admin

- Depreciation is \$12,281.55 vs a budget of \$1,000. Most of this is for the unbudgeted expense of \$7,729 for new furniture at ALA HQ. Operating agreement had specified that general furniture is provided by ALA.- JENNIFER

3200 Membership

- Confirming that there will not be a \$135,000 transfer from the LTI. – DONE
-

3202 Statistics

- \$20,091 in professional services and web hosting expenses were debited to 3712 (Project Outcome). Requesting an IUT. (See 3712 below)-JENNIFER
- Project is missing **\$92,533** in credits including a missing inventory adjustment credit of **\$34,000, \$41,733** IUT from Friends Advancement – JENNIFER Fund (approved by the Board), and **\$16,800** in revenue. – IRINA TO FOLLOW UP W/ ALLISON There was an entry made on 8/31/22 for exactly \$16,800 by Jennifer (JT 2208-58) – the offset was a receivable. 1229. Is revenue still missing or was this resolved?

3275 Sections

- The IUT of Section Basic service funds to the Scholarship Fund (49-403-4400-3831) is not reflected in the close. \$17,967.57

IUT - JENNIFER

Debit 12-403-5350-3275 \$17,967.57

Credit 49-403-4400-3831 \$17,967.57

- The IUT of \$1,766.89 from 12-403-4400-3833 (donations) to Section Basic Services 12-403-5350-3275 is not reflected in the close. - JENNIFER
- The close showed a balance of -\$22,092 but this does not reflect the Section Basic Service donations to the Friends Fund (3831.) - JOANNE

3341 Licensed Workshops

- \$21,000 in revenue missing from 4430-3341. Total revenue should be \$58,650. – IRINA
- \$11K of this identified and will be recognized in December; University of Alaska \$3500, University of Alberta \$2500, Northern Kentucky \$5K
- Missing payments: Georgia Gwinnett College \$3K, University of New Orleans \$3500, Association of Independent School Librarians (AISL) \$3500

3400 Non Serial Publications

- Budgeted net for FY22 was \$20,520 (reported incorrectly in the performance reports as \$140,804). - JOANNE

3402 EDI

- \$35K for actuals in Diversity Alliance revenues, but uncertain if these were accurately tracked by accounting and staff was unable to receive confirmation. It appears that some

invoices were entered as actuals when the invoices were unpaid. Bank fees are underbudget, which supports the suspicion that actuals were not tracked or entered into Prophix correctly. – [IRINA](#)

- Revenue recognition is based on service date. Invoices should have been created in the month in which the service was provided. Collection of receipts only affects balance sheet accounts and would not be visible in P&L reporting in Prophix. I am, however, working on pulling together a list of which of these invoices are still open.

3702 Scholarly Communication

- Mysterious \$2,333.33 credit from Assoc of Research Libraries, unclear why accounting shows this. - [JENNIFER](#)

3704 Government Relations

- 5350 (program allocation) lower than budgeted due to mysterious \$2,333.33 credit from ARL, unclear why accounting shows this.

3712 Project Outcome

\$20,091 in professional services and web hosting expenses belonging to ACRL Benchmark (3202) were debited to 3712. IUT needed to transfer **\$20,091** from 3712 to 3202. If accounting can break out the IUT:
- [JENNIFER](#)

Credit 12-403-5430-3712 \$16,341.25

Debit 12-403-5110-3202 \$16,341.25

3800 RBMS Conference

- 4200/4103 \$111,790 of revenue was accrued to 4200 (Registration Revenue), this should have landed in 4103 (Online Sales) as RBMS was a fully virtual conference [This change may have been made] - [JENNIFER](#)
- 5911 (Overhead) charged at 26.5% instead of 13.5%, which is the rate for online sales (4103) This will decrease expenses by \$11,685. - [JENNIFER](#)

3801 ACRL Conference

- \$61,545 in donations (4400) should be deferred until FY23. - [JENNIFER](#)
- \$6,000 in exhibits management fees (4612) landed in Project 3808 - [JENNIFER](#)
- Missing \$23,750 for keynote honorarium payments (5303) - [JENNIFER](#)

3833 Special Events

- Note: There was a carry-over of ~\$3,595 to FY23 due to the fact some ESS donations were carried over because of accounting delays in finding and processing the money. - [JOANNE](#)

ACRL Financial Commentary based on Q1 FY23 Performance Report

Submitted by Jay Malone, 23 Jan 2023

The following represent the major revenue lines:

REVENUE

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Membership Dues:</u>	\$126,294	\$124,464	1%	\$127,796

ACRL membership declined by 4.28% in FY22 (the FY22 budget was premised on a 4.1% decline). The loss of 371 members translated into a \$34,369 revenue loss. The Nov 2022 membership report shows 8,303 members, a decline of 3.8% over 2021.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Sales (Books)</u>	\$53,758	\$56,278	-4%	\$58,764

Since we published 20 titles in FY22, the most that ACRL has published in a fiscal year, comparisons to prior year actuals can be misleading. We also experienced an unusual situation with our distribution center. For books, returns are factored into the total sales, and we had higher than expected returns from distributors early in Q1, more than budgeted for the entire year. This was an anomaly as we adjusted to the new warehouse: Chicago Distribution Center was unable to process returns and issue credits last fiscal year as they had to focus on receiving the inventory and some returns had to be rerouted from the old warehouse to the new, so they booked all those returns in Q1 FY23. The good news is that the sales themselves are 24% above budget, \$74,439 against a budgeted \$60,000.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Sales (Online, etc.)</u>	\$32,935	\$39,562	-17%	\$28,543

Revenue is ahead of last year's number. The standardized pricing model for the new education system, which was implemented early in FY22, resulted in significantly less revenue initially, making it difficult to budget for this project. We have a webinar series scheduled for next month that will significantly increase revenue.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Advertising</u>	\$143,792	\$129,175	11%	\$158,495

Advertising continues to beat budget predictions. This revenue reflects the team's hard work.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Total Revenue</u>	<u>\$452,187</u>	<u>\$451,236</u>	<u>0%</u>	<u>\$529,737</u>

Total revenue remains on budget.

EXPENSES

The following represent the major expense lines:

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Payroll</u>	\$352,000	\$370,424	5%	\$244,222

ACRL continues to be understaffed, due in part to difficulty in making hires. We hope to add staff in the 2nd quarter.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Outside Services</u>	\$62,668	\$70,091	74%	\$19,934

Much of these costs have to do with web and database support for Benchmark and Project Outcome (expenses shared with PLA).

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Travel & Related Exp.</u>	\$8,723	\$33,895	84%	\$3,973

We saw considerable savings with Indiana University hosting the Executive Board for an in person meeting this past October.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Meetings & Conf.</u>	\$25,508	\$152,064	83%	\$8,317

Awards account for \$99,000 in this variance – awards will appear in the 2nd quarter. The latest registration numbers for ACRL 2023 show us close to meeting budgeted projections.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Pub. related Expense</u>	\$66,478	\$58,958	-13%	\$50,408

Web operating expenses accounted for much of this variance.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Operating Expenses</u>	\$12,446	\$50,331	75%	\$22,563

Budgeted depreciation expenses of \$26,984 have not been fully allocated.

	Actual	YTD Budget	Variance %	Prior Year Actual
<u>Total Expenses</u>	<u>\$563,163</u>	<u>\$782,892</u>	<u>28%</u>	<u>\$386,675</u>

Total expenses remain ahead of budget.

The lion's share of revenue for 2023 will come from the 2023 conference. That revenue is deferred until the conference takes place.

Fund: All Funds: All -
Unit_Project: ACRL: 403

American Library Association
Performance Report
For the 03 Months Ending November 2022

November 2022			
Actual	Budget	Prior Year Actual	
0	0	8,889,944	(3000) BEGINNING NET ASSETS
41,764	36,383	42,210	(4000) DUES/PERSONAL
0	4,865	0	(4001) DUES/ORGANIZATIONAL
236	230	236	(4003) DUES/LIFE MEMBERS-CURRENT
9	9	9	(4004) DUES/CNTNUNG MBRS & DIV TRFR
42,009	41,488	42,455	(400) Subtotal Dues
26,454	20,000	25,142	(4100) SALES/BOOKS
-1,630	-1,241	-1,490	(4601) RETURNS/CREDITS
24,824	18,759	23,653	(410) Subtotal Sales-Net
695	7,398	1,100	(4103) SALES - ONLINE
15,606	3,384	7,079	(4105) SALES/WEBINARS/WEBCASTS/WEB CE
0	4	0	(4109) SALES/MISC
16,301	10,786	8,179	(411) Subtotal Other Sales
45	0	1,168	(4110) SUBSCRIPTIONS
45	0	1,168	(412) Subtotal Subscriptions
2,670	2,500	2,410	(4140) ADVERTISING/GROSS
10,250	10,045	8,400	(4143) ADVERTISING/ON-LINE
-549	-465	-833	(4610) COMMISSION/LINE ADV
-704	-349	-356	(4611) COMMISSION/SALES REP
-4,250	0	0	(4612) COMMISSION/ADVERTISING AGENCY
39,025	36,000	40,871	(4142) ADVERTISING/CLASSIFIED
46,442	47,732	50,492	(414) Subtotal Advertising
0	0	0	(4200) REGISTRATION FEES
0	0	0	(4210) EXHIBIT SPACE RENTALS
0	0	0	(420) Subtotal Meetings and Conferences
-12,500	0	0	(4400) DONATIONS/HONORARIA
22,496	0	17,601	(4420) INT/DIV

Year-To-Date						
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	0	0%	8,889,944	0
436,601	125,559	109,150	16,409	15%	127,061	311,042
58,384	0	14,596	-14,596	-100%	0	58,384
2,764	709	691	18	3%	709	2,055
105	26	26	0	0%	26	79
497,854	126,294	124,464	1,830	1%	127,796	371,560
198,500	74,439	60,000	14,439	24%	60,805	124,061
-14,891	-20,681	-3,722	-16,959	-456%	-2,040	5,790
183,609	53,758	56,278	-2,520	-4%	58,764	129,851
551,428	11,046	29,391	-18,345	-62%	12,289	540,382
40,610	21,889	10,155	11,734	116%	16,254	18,721
75	0	16	-16	-100%	0	75
592,113	32,935	39,562	-6,626	-17%	28,543	559,178
11,011	381	5,506	-5,125	-93%	3,127	10,630
11,011	381	5,506	-5,125	-93%	3,127	10,630
65,000	2,670	2,500	170	7%	2,410	62,330
106,000	30,250	29,136	1,114	4%	47,750	75,750
-5,430	-1,658	-1,365	-293	-21%	-2,831	-3,772
-2,177	-704	-1,097	393	36%	-761	-1,473
-58,000	-10,250	0	-10,250	-100%	0	-47,750
420,000	123,485	100,000	23,485	23%	111,927	296,515
525,393	143,792	129,175	14,618	11%	158,495	381,601
1,024,023	0	0	0	0%	0	1,024,023
637,050	0	0	0	0%	0	637,050
1,661,073	0	0	0	0%	0	1,661,073

Fund: All Funds: All -
Unit_Project: ACRL: 403

American Library Association
Performance Report
For the 03 Months Ending November 2022

November 2022			
Actual	Budget	Prior Year Actual	
31	196	112	(4421) ROYALTIES
1,950	2,888	10,375	(4429) OVRHD-EXMPT REVENUE/DIVISIONS
0	5,583	0	(4430) MISCELLANEOUS FEES
2,800	31,451	30,500	(4490) MISCELLANEOUS REVENUE
14,777	40,118	58,588	(440) Subtotal Misc.
144,398	158,882	184,534	Total Revenues
90,330	90,304	94,061	(5000) SALARIES & WAGES
0	1,637	0	(5001) WAGES/TEMPORARY EMPLOYEES
402	60	258	(5002) OVERTIME WAGES
0	0	-133,964	(5005) ATTRITION FACTOR
27,463	28,307	28,719	(5010) EMPLOYEE BENEFITS
722	1,161	0	(5016) PROFESSIONAL MEMBERSHIPS
118,918	121,470	-10,926	(500) Payroll & Related Expenses
5,230	208	0	(5100) TEMPORARY EMPLOYEES/OUTSIDE
3,006	21,127	1,700	(5110) PROFESSIONAL SERVICES
9,976	1,105	4,937	(5122) BANK S/C
0	0	0	(5140) EQUIP/FURN REPAIRS
0	67	92	(5150) MESSENGER SERVICE
18,212	22,507	6,729	(510) Outside Services
899	2,578	725	(5210) TRANSPORTATION
784	1,588	793	(5212) LODGING & MEALS
0	0	0	(5214) ENTERTAINMENT
144	0	0	(5216) BUSINESS MEETINGS
1,828	4,165	1,518	(520) Travel and Related Expenses
0	0	0	(5300) FACILITIES RENT
0	0	0	(5301) CONFERENCE EQUIPMENT RENTAL
82	0	0	(5302) MEAL FUNCTIONS
0	0	0	(5303) EXHIBITS
0	0	0	(5304) SPEAKER/GUEST EXPENSE
4,993	2,183	653	(5305) SPEAKER/GUEST HONORARIUM
0	0	0	(5306) AWARDS

Year-To-Date							
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget	
96,850	22,851	17,488	5,364	31%	23,611	73,999	
84,110	6,600	8,663	-2,063	-24%	34,025	77,510	
67,000	3,500	16,750	-13,250	-79%	0	63,500	
213,410	8,550	53,353	-44,803	-84%	31,000	204,860	
877,870	95,026	96,253	-1,226	-1%	153,013	782,844	
4,348,923	452,187	451,236	951	0%	529,737	3,896,736	
1,128,449	266,200	275,429	9,229	3%	282,778	862,250	
20,742	0	4,994	4,994	100%	0	20,742	
750	992	183	-809	-442%	453	-242	
0	0	0	0	0%	-133,964	0	
353,721	80,840	86,335	5,495	6%	86,294	272,881	
13,935	3,968	3,484	-485	-14%	8,660	9,967	
1,517,597	352,000	370,424	18,424	5%	244,222	1,165,597	
2,500	18,151	625	-17,526	-2804%	0	-15,651	
275,223	24,391	57,380	32,989	57%	4,891	250,832	
73,958	20,126	11,969	-8,157	-68%	14,741	53,832	
100	0	0	0	0%	0	100	
2,885	0	117	117	100%	302	2,885	
354,666	62,668	70,091	7,423	11%	19,934	291,998	
36,025	3,549	5,703	2,153	38%	2,184	32,476	
89,207	4,504	26,193	21,688	83%	1,789	84,703	
12,000	0	2,000	2,000	100%	0	12,000	
1,250	669	0	-669	-100%	0	581	
138,482	8,723	33,895	25,172	74%	3,973	129,759	
68,290	0	0	0	0%	0	68,290	
423,520	0	0	0	0%	0	423,520	
414,313	704	0	-704	-100%	57	413,609	
77,000	0	0	0	0%	0	77,000	
21,150	0	0	0	0%	0	21,150	
87,450	11,879	8,550	-3,329	-39%	653	75,571	
39,500	5,000	99,500	94,500	95%	2,500	34,500	

**Fund: All Funds: All -
Unit_Project: ACRL: 403**

**American Library Association
Performance Report
For the 03 Months Ending November 2022**

November 2022			Year-To-Date							
Actual	Budget	Prior Year Actual		Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget
0	0	0	(5307) SECURITY SERVICES	40,000	0	0	0	0%	0	40,000
0	0	0	(5308) SPECIAL TRANSPORTATION	23,000	0	0	0	0%	0	23,000
1,035	5,269	1,574	(5350) PROGRAM ALLOCATION	156,042	7,926	44,014	36,088	82%	5,108	148,116
6,109	7,453	2,227	(530) Meetings and Conferences	1,350,265	25,508	152,064	126,556	83%	8,317	1,324,757
2,800	2,883	2,375	(5400) EDITORIAL/PROOFREADING/OUTSIDE	29,025	10,010	7,946	-2,064	-26%	8,434	19,015
3,981	5,281	11,668	(5402) PRINTING-OUTSIDE	50,938	10,315	16,314	5,999	37%	34,512	40,623
0	400	0	(5404) DESIGN SERVICE-OUTSIDE	4,650	612	1,200	588	49%	450	4,038
0	445	1,411	(5410) MAIL SERVICE-OUTSIDE	1,090	100	445	345	78%	3,249	990
0	475	0	(5412) ADVERTISING/DIRECT	5,700	0	1,425	1,425	100%	0	5,700
0	180	8	(5415) PRE-PRESS/PHOTOGRAPHIC SERVICE	26,610	0	190	190	100%	155	26,610
0	78	0	(5420) COPYRIGHT FEES	1,965	0	234	234	100%	0	1,965
22,655	8,536	6,396	(5430) WEB OPERATING EXPENSES	92,064	42,364	22,486	-19,878	-88%	21,482	49,700
0	744	0	(5431) WEBINAR/WEBCASTS/WEB CE EXP	4,461	0	1,117	1,117	100%	0	4,461
62	2,245	2,493	(5433) ORDER PROCESSING/FULFILLMENT	33,337	152	6,431	6,278	98%	6,386	33,185
5,155	4,963	4,157	(5480) COST OF SALES	104,220	14,262	13,110	-1,152	-9%	9,270	89,958
-9,903	-5,433	-4,062	(5490) INVENTORY ADJUSTMENT	-65,196	-15,697	-16,299	-602	-4%	-37,065	-49,499
1,453	1,453	1,178	(5499) INVENTORY RESERVE ADJUSTMENT	6,479	4,359	4,359	0	0%	3,535	2,120
26,204	22,250	25,625	(540) Publication Related Expenses	295,343	66,478	58,958	-7,521	-13%	50,408	228,865
0	1,000	360	(5031) STAFF DEVELOPMENT	12,000	495	3,000	2,505	84%	1,860	11,505
2,650	142	150	(5500) SUPPLIES/OPERATING	24,500	3,595	9,425	5,830	62%	1,530	20,905
0	478	0	(5501) EQUIPMENT & SOFTWARE/MINOR	7,717	2,683	3,405	723	21%	2,836	5,034
0	0	0	(5510) INSURANCE	9,000	0	9,000	9,000	100%	0	9,000
0	20	0	(5522) TELEPHONE/FAX	295	0	111	111	100%	0	295
621	500	1,142	(5523) POSTAGE/E-MAIL	7,596	1,289	1,500	211	14%	13,206	6,307
166	128	329	(5530) DEPRECIATION F/E	28,136	166	26,984	26,818	99%	988	27,970
339	339	-974	(5540) ROYALTY EXPENSE	13,986	2,329	1,016	-1,313	-129%	-752	11,657
629	629	600	(5543) BAD DEBT EXPENSE	7,556	1,889	1,889	0	0%	1,801	5,667
0	0	0	(5560) ORG SUPPORT/CONTRIBUTION	8,000	0	-6,000	-6,000	-100%	0	8,000
0	-0	0	(5599) MISC EXPENSE	-518	0	-0	-0	-100%	1,095	-518
4,406	3,236	1,608	(550) Operating Expenses	118,268	12,446	50,331	37,885	75%	22,563	105,822
175,676	181,080	26,780	Total Direct Expenses	3,774,621	527,823	735,763	207,940	28%	349,418	3,246,798
0	84	8	(5909) IUT/DIST CTR	1,173	0	298	298	100%	8	1,173

Fund: All Funds: All -
Unit_Project: ACRL: 403

American Library Association
Performance Report
For the 03 Months Ending November 2022

November 2022			
Actual	Budget	Prior Year Actual	
0	390	3	(5910) IUT/REPRO CTR
1,234	0	0	(5912) IUT-Copyediting/Proofreading
300	0	0	(5940) IUT/REGISTRATION PROCESSING
0	0	0	(5941) IUT/CHOICE
0	2,333	0	(5942) IUT/ADVERTISING
1,534	2,808	11	(52) Total Indirect Expenses
177,210	183,888	26,791	Total Expenses Before OH and Taxes
-32,812	-25,005	157,743	Contribution Margin
7,545	14,748	14,996	(5911) IUT/OVERHEAD
0	0	0	(5998) IUT/ALLOCATIONS
7,545	14,748	14,996	(OH&TX) TOTAL OVERHEAD / TAXES
184,755	198,635	41,786	TOTAL EXPENSES
-40,357	-39,753	142,747	Surplus / (Deficit) From Operations
-272	0	14,219	(4422) ENDOWMENT GAIN/LOSS-REALIZED
218,161	0	-72,065	(4423) ENDWMNT GAIN/LOSS-UNREALIZED
177,532	-39,753	84,901	Surplus / (Deficit)
177,532	-39,753	8,974,845	Ending Net Asset Balance

Year-To-Date							
Full Year Budget	Actual	YTD Budget	Variance	Variance %	Prior Year Actual	Remaining Current Budget	
2,640	50	771	720	93%	3	2,590	
0	1,234	0	-1,234	-100%	0	-1,234	
4,730	300	0	-300	-100%	0	4,430	
18,368	0	0	0	0%	0	18,368	
13,100	0	3,850	3,850	100%	0	13,100	
40,011	1,584	4,919	3,335	68%	11	38,427	
3,814,632	529,407	740,682	211,274	29%	349,428	3,285,225	
534,291	-77,221	-289,446	212,225	73%	180,309	611,511	
656,518	33,756	41,910	8,154	19%	37,247	622,762	
300	0	300	300	100%	0	300	
656,818	33,756	42,210	8,454	20%	37,247	623,062	
4,471,450	563,163	782,892	219,728	28%	386,675	3,908,287	
-122,527	-110,977	-331,656	220,679	67%	143,061	-11,550	
0	-7,830	0	-7,830	-100%	208,832	7,830	
0	5,573	0	5,573	100%	-245,615	-5,573	
-122,527	-113,234	-331,656	218,422	66%	106,278	-9,293	
-122,527	-113,234	-331,656	218,422	66%	8,996,222	-9,293	

	A	B	C	D	E	F	G	H	I
1		FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
2		Actual	Actual	Actual	Actual	Actual	Actual (temp will need to add actuals from FY22 final close.	Budget	Budget
103	Nets								
104	Total Net ACRL	\$547,562	(\$732,690)	(\$118,436)	(\$730,468)	\$786,332	(\$737,340)	\$20,613	(\$561,826)
105	Total Net Choice	(\$114,764)	(\$132,001)	(\$177,990)	\$15,481	\$336,784	(\$211,179)	(\$33,367)	(\$33,367)
106									
107	Membership Net	(\$482,854)	(\$795,476)	(\$711,863)	(\$449,745)	(\$22,569)	(\$467,071)	(\$187,087)	(\$101,213)
108	Publications Net (without Choice)	\$299,833	\$188,929	\$164,150	\$46,501	(\$35,683)	\$34,943	(\$73,479)	(\$65,840)
109	Education Net	\$788,327	(\$60,786)	\$559,276	(\$269,519)	\$859,545	(\$257,491)	\$214,422	(\$370,030)
110									
111	Operating Transfers								
112	ACRL	(\$250,000)	(\$525,000)	\$0	\$157,096	\$0	\$135,000	\$218,047	\$218,047
113	Choice	\$40,539	\$525,000	(\$176,324)	\$43,987	\$0	\$0	\$0	\$0
114									
115	LTI Transfers, Gains, Losses								
116	ACRL	\$362,143	\$776,761	(\$2,770)	\$569,651	\$1,244,718	(\$135,000)	(\$218,047)	(\$218,047)
117	Choice	\$31,378	(\$308,226)	(\$33,813)	\$62,944	\$63,565	TBD	TBD	TBD
118									
119	Ending Reserves								
120	ACRL Mandated Operating Reserve	\$886,316	\$933,236	\$989,273	\$1,028,604	\$990,533	\$841,982	\$812,296	\$755,680
121	Reserve Aug 31: ACRL Operating	\$4,686,947	\$3,430,256	\$3,311,824	\$2,581,357	\$3,367,722	\$1,844,017	\$1,864,630	\$1,302,803
122	Reserve Aug 31: ACRL LTIs	\$4,180,025	\$4,956,786	\$4,954,016	\$5,523,667	\$6,768,385	\$5,388,667	\$5,170,620	\$4,952,573
123	Reserve Aug 31: CHOICE Operating	\$2,573,834	\$2,926,294	\$2,571,979	\$2,587,461	\$2,924,244	\$2,376,282	\$2,342,915	\$2,309,548
124	Reserve Aug 31: CHOICE LTI	\$880,574	\$572,348	\$538,536	\$557,493	\$621,058	\$557,493	\$557,493	\$557,493
125	Total	\$12,321,379	\$11,885,684	\$11,376,356	\$11,249,977	\$13,681,410	\$10,166,458	\$9,935,657	\$9,122,417

Choice Performance Comments

FY22 Final close, August 2022

Choice ended FY22 ahead of budget, with net operating income of \$154,482 on revenues of \$2,314,051 and expenses of \$2,159,569. Choice sent \$334,937 in overhead contribution to the ALA general fund. Our FY22 budget had projected a deficit budget of \$209,945, but Choice beat this budget by a variance of \$364,427.

Aug-22							
404 UNIT REVENUES							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Subscriptions	1,010,750	1,038,868	28,118	2.78%	1,098,389	(59,521)	-5.42%
Advertising/Sponsored Content	709,684	799,286	89,602	12.63%	701,245	98,041	13.98%
Royalties	466,510	438,315	(28,195)	-6.04%	476,066	(37,751)	-7.93%
Other \$	59,500	37,581	(21,919)	-36.84%	12,539	25,042	199.72%
Total Revenue	2,246,444	2,314,051	67,607	3.01%	2,288,239	25,812	1.13%
Total Expenses	2,456,389	2,159,569	296,820	12.08%	1,990,631	(168,938)	-8.49%
NET REVENUE	(209,945)	154,482	364,427	173.58%	297,608	(143,126)	-48.09%

SUBSCRIPTIONS

All subscription products ended the year ahead of budget with a combined surplus of \$28,118. Subscriptions to Choice's print products—*Choice* magazine, and *Reviews on Cards*—ended the year \$5,872 ahead of budget while *Choice Reviews* ended the year \$49,652 ahead of budget. *Resources for College Libraries* ended the year \$5,395 ahead of budget. These surpluses more than made up for the shortfall in ccAdvisor subscription revenue, which came in \$32,802 behind budget. This shortfall was expected because we stopped accepting subscriptions for this product in anticipation of sunsetting it by the end of the calendar year (December 2022).

ROYALTIES

Licensing (royalty) income came in almost on budget this year. The shortfall of \$28,195 was due to revenue that was received but is missing from the performance reports. We will track down these payments and, hopefully, apply them to FY23.

ADVERTISING AND SPONSORED CONTENT

All of Choice's advertising channels performed well in FY22 and ended the year with a surplus of \$89,602. *Choice* magazine (print) and ccAdvisor (see note above about sunsetting this product) did not perform well, but our online channels—Choice360 and Choice Reviews—and our content marketing and webinar programs all came in ahead of budget.

EXPENSES

On the expense side we ended the year \$354,386 better than budget: \$153K of that was PPP allocations and the remaining \$201,385 was thanks to continued cost cutting. All expense categories came in better than budget, but our largest savings was in payroll, where we saw a savings of \$297,116 (\$144,116 after PPP funds are moved below the line). Choice had three retirements this year and we did not fully replace these staff positions.

Choice Performance Comments

FY23 Q1 close, November 2022

Choice ended the first quarter of FY23 strong with a net operating income of \$40,550 on revenues of \$593,174 and expenses of \$552,624. Revenue was \$35,825 ahead of budget, due to surpluses in online subscriptions and advertising. Our expenses were \$12,840 better than budget due to saving in outside services and cost cutting measures in producing the magazine.

Unit Performance							
Nov-22							
404 UNIT REVENUES							
Source	Budget YTD	Actual YTD	Var	% Budget	Prior Year	Var	% Prior
Subscriptions	225,010	269,126	44,116	19.61%	232,299	36,827	15.85%
Advertising/Sponsored Content	203,236	188,400	(14,836)	-7.30%	264,441	(76,040)	-28.76%
Royalties	116,553	125,520	8,967	7.69%	146,986	(21,467)	-14.60%
Other \$	12,550	10,127	(2,423)	-19.30%	498	9,629	1933.61%
Total Revenue	557,349	593,174	35,825	6.43%	644,224	(51,051)	-7.92%
Total Expenses	565,464	552,624	12,840	2.27%	426,693	(125,931)	-29.51%
NET REVENUE	(8,115)	40,550	48,664	599.69%	217,531	(176,982)	-81.36%

SUBSCRIPTIONS

All subscription products were earning ahead of budget with a surplus of \$44,116. Revenue for subscriptions to Choice's print products—*Choice* magazine, and *Reviews on Cards*—were behind budget by \$8,708, while Choice Reviews was ahead of budget by \$52,695. Subscription revenue for *Resources for College Libraries* was right on budget.

ROYALTIES

Licensing (royalty) income was slightly ahead of budget by \$8,967. We expect this earning to smooth out over the course of the year so that we will come in on budget for licensing.

ADVERTISING AND SPONSORED CONTENT

Choice advertising revenues was \$14,836 behind budget this quarter, due to poor performance of print, Choice Review, and webinars. Choice360 performed well and was \$25,015 ahead of budget. We are watching webinar performance very carefully as we expect competition from live events for advertising dollars.

EXPENSES

Our direct expenses were \$23,720 better than budget due to savings in outside services, publication related expenses, and operating expenses. Total expenses, including direct expenses and overhead expenses, were \$12,840 better than budget. We hope to keep costs down through the year so that we can continue to return a surplus to the general fund.

404 FY24 CHOICE Budget at a Glance

			FY24B	FY23B
TOTAL REVENUES			2,324,121	2,251,394
TOTAL EXPENSES			2,296,014	2,284,761
NET REVENUES			28,107	(33,367)
REVENUE				
SUBSCRIPTIONS				
3900	4110	Choice magazine	211,000	232,934
3901	4110	Reviews on Cards	0	46,963
		Subtotal: Choice Print	211,000	279,897
3913	4110	Choice Reviews	567,079	495,144
		Subtotal: All Choice	778,079	775,041
3905	4110	Resources for College Libraries	140,000	125,000
3918	4110	ccAdvisor (Choice)	0	0
	4110	TOTAL SUBSCRIPTIONS	918,079	900,041
ADVERTISING & SPONSORED CONTENT				
	4143	Mobile app gross (Choice)	0	0
3904	4610	Commissions	0	0
		Mobile app net	0	0
	4140	Choice magazine	120,000	120,000
3907	4611	Commissions and agency fees	(5,400)	(5,400)
		Choice magazine net	114,600	114,600
	4143	Choice Reviews gross	40,000	40,000
3913	4610	Commissions	(1,800)	(1,800)
		Choice Reviews net	38,200	38,200
	4140	Content marketing: WP/CS	60,000	60,000
	4143	Content marketing: Podcasts	45,000	45,000
	4143	Content marketing: eBlasts	240,000	240,000
3914	4143	Content marketing: Newsletters and Other	240,000	240,000
	4610	Digital commissions	(12,825)	(12,825)
	4611	Print commissions	(2,700)	(2,700)
		Choice content marketing net	329,475	329,475
	4143	ccAdvisor gross (Choice)	0	0
3918	4610	Commissions	0	0
		ccAdvisor net	0	0
	4143	Choice360	155,000	70,000
3919	4610	Commissions	(6,975)	(3,150)
		Choice360 Net	148,025	66,850
	4140	Print Advertising Gross	180,000	180,000
	4143	Digital Advertising Gross	480,000	395,000
		Subtotal x webinars	660,000	575,000
	4611	Sales Commission: Print	(20,531)	(20,531)
	4610	Sales Commission: Digital	(21,600)	(17,775)
		Subtotal Commissions	(42,131)	(38,306)
		Total Advertising x Webinars	617,869	536,694
3909	4105	Webinars gross (Choice)	276,250	276,250
	4611	Webinar commissions	(12,431)	(12,431)
		Webinars net	263,819	263,819
		TOTAL ADVERTISING & SPONSORED CONTENT	881,688	800,513
ROYALTIES				
3900	4421	Choice (CCC, reprints, etc.)	1,000	500
3902	4421	Choice reviews	466,154	465,710
3905	4421	Resources for College Libraries	10,000	10,000
		TOTAL ROYALTIES	477,154	476,210
MISCELLANEOUS SALES				
3900	4109	Misc. Sales	200	200
3905	4109	RCL Reimbursement	0	0
3913	4109	EBSCO affiliate fee	12,000	12,000
		TOTAL MISC SALES	12,200	12,200
MISCELLANEOUS REVENUE				
3900	4490	Remaindered books	35,000	50,000
		TOTAL MISC REVENUE	35,000	50,000
TOTAL REVENUES			2,324,121	2,251,394
EXPENSES				
		Payroll and Related Expenses	1,495,688	1,464,814
		Outside Services	103,014	98,469
		Travel and Related Expenses	7,917	8,250
		Meetings and Conferences	0	0
		Publication-related Expenses	247,216	277,090
		Operating Expenses	139,030	141,437
		TOTAL DIRECT EXPENSES	1,992,865	1,990,060
		TOTAL INDIRECT EXPENSES	(31,944)	(29,108)
		IUT/Overhead	309,593	298,310
		IUT/Allocations (Liberty Square)	25,500	25,500
		UBIT	0	0
		TOTAL OVERHEAD	335,093	323,810
TOTAL EXPENSES			2,296,014	2,284,761

Association of College & Research Libraries
ALA/ACRL American Library Association
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Board of Directors/Budget & Finance Action Form

To: ACRL Budget and Finance and ACRL Board of Directors

Subject: ACRL Chapter Funding Policy

Submitted by: Lauren Carlton, Program Officer

Date submitted: July 14, 2022, resubmitted September 19, 2022.

Background

The funding policy for ACRL Chapters has not been updated since 1998 (Doc 7.3 1998 ACRL Chapter Relations Task Force Report). The 1998 ACRL Chapter Relations Task Force Report is the basis for the current ACRL Chapter funding policy articulated in the ACRL Guide to Policies and Procedures, Chapter 5.4 Funding Programs for Chapters (Doc. 7.1). ACRL currently provides Chapters with funding for ACRL officer visits, ACRL membership lists, two free webcasts per year, and an annual budget based on the number of ACRL members in the chapter's state/region. In addition, ACRL is obligated to pay chapters \$10 for each member who joins ACRL if recruitment documentation is supplied. ACRL currently has 42 chapters, all of which are separate legal entities, and, unlike ALA Chapters, are not required to join ALA or ACRL as organizational members (at the lowest organizational member rate of \$150).

Given the current financial pressures and constraints on the ACRL budget for FY23 (and beyond), an update to the current funding policy is needed to better align policy with actual budgeting practice. The current policy states:

"ACRL allots chapters \$1.00 for each national personal ACRL member living within the geographic region served by the chapter and chapters with fewer than 100 members will be allocated a minimum of \$100. Source: ACRL Board, July 1985, June 1998"

However, since 2011 the Board has approved the following budget assumption for Chapters:

- "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)

Electronic submission is preferred for all Board actions. If electronic submission of the entire document is not possible, please send the Action Form to ACRL Program Officer Allison Payne electronically at apayne@ala.org and the remainder in hard copy.

As Doc 7.2 Chapter Budgets, 2011-2021 shows, the ACRL Board has approved steady reductions in Chapter funding (from a high of \$11,603 in 2002 to \$4,000 in FY21) to the point where ACRL is effectively budgeting about \$100 per chapter per year. At the August 3, 2022 Board Meeting, staff asked the Board to consider updating the Chapter funding policy to a flat annual amount for all chapters in order to bring policy into alignment with actual budgeting practice and save approximately two days of staff time currently devoted to calculating, disseminating, and monitoring 42 separate budgets and processing check requests. After further discussion, the Board agreed that funding for all ACRL Chapters should be eliminated.

Stakeholders

The ACRL Budget and Finance Committee has been asked to review and recommend this change to the ACRL Board. Prior to the August 3, 2022 Board meeting, ACRL Chapter leaders were notified of the proposal to set annual Chapter funding at \$100 per year. There was no response from Chapters to the proposed change. Chapter leaders were notified again after the August meeting that the Board was considering eliminating annual chapter budget allocations completely. The proposed change received no comments from Chapter leaders.

Fiscal and Staffing Impact

Revising chapter budget allocations to eliminate Chapter Funding would save staff time. Currently, only ten chapters request funds from ACRL, but none of them have met the eligibility requirement to receive said funds in FY22.

Budget & Finance Committee Action Recommended

That the ACRL Budget & Finance Committee approves the recommendation to the ACRL Board of Directors to update the ACRL Guide to Policies and Procedures, Chapter 5 to eliminate funding for ACRL Chapters per Doc 7.1.

Board Action Recommended (if approved by B&F)

That the ACRL Board of Directors approves the ACRL Budget & Finance Committee's recommendation to update the ACRL Guide to Policies and Procedures, Chapter 5 to eliminate funding for ACRL Chapters per Doc 7.1.

Strategic Goal Area Supported

Please see the [ACRL Strategic Plan](#), and 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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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.

Proposed Revisions to the ACRL Guide to Policies and Procedures on Pages 2, 3, 4, and 5

5.1 Chapter—description

[ACRL Bylaws](#) make it clear that chapters are separate organizations interested in academic and research libraries that request affiliation with ACRL. In other words, ACRL recognizes as a chapter of the association an organization that meets certain criteria. ACRL affiliates with the chapter; it does not, however, establish the chapter as an organization, it does not control it, and it is not responsible for its actions.

Under the revised [ACRL Bylaws](#), a chapter will be a local, state or regional group that has requested affiliation with ACRL and has been recognized as a chapter of ACRL by the [ACRL Board](#). An organization thus becomes a chapter by affiliating with ACRL, rather than by being established by the national association. A chapter's affiliation may be dissolved at its request by the Board and its affiliation will be dissolved if the chapter becomes inactive or fails to comply with bylaws provisions regarding chapters. (*Source: ACRL Board, June 1998*)

The first chapter was established in Philadelphia in 1951. "The chapter is a handy framework within which librarians can meet for social purposes and consider professional problems of local importance. In some cases, chapters undertake studies or perform cooperative services" (*Source: 1956 ACRL Organizational Manual*).

For additional information about the history of Chapters, please see the [ACRL History](#) page.

5.2 Petitioning for chapter affiliate status

The petition for chapter status should read as follows: "The following persons hereby petition for chapter status in the Association of College and Research Libraries, under the name (name of proposed chapter) and covering the geographic area (location and/or geographic coverage). The purpose and objectives of the chapter will be as follows: (state briefly)." List the name, address, and telephone number of the individual acting as chairperson. Include the signatures of at least twenty-five ACRL members, and a typed alphabetical list, with complete addresses, of those signing the petition (See [Petition Form](#)).

The petition will be considered at the next meeting of the ACRL Board of Directors, if received one month prior to that meeting. The chapter will be notified of the Board's decision.

5.3 Retaining chapter affiliate status

ACRL chapters are completely autonomous. They may (1) adopt bylaws governing officers, membership meetings, committees, and other matters; (2) develop and implement their own programs, requesting assistance from the ACRL Executive Director; (3) establish criteria for dues and membership; or (4) develop a newsletter or engage in other activity in order to improve communication within the membership.

Chapters shall either incorporate or belong to a state association that is incorporated within one year of their recognition by ACRL.

5.4 Funding programs for chapters

ACRL does not provide chapters with funding..

Chapters may request a funded ACRL officer to visit or participate in their programs. Funds are included in the ACRL budget to pay the expenses of the ACRL president, president-elect, executive director, and past-president to travel to ACRL chapters or potential chapter meetings. In the event these officers are not able to travel, members of the ACRL Board of Directors may be invited to attend chapter meetings. Officers cover all expenses incurred and submit reimbursement requests to ACRL. To maintain equity, each chapter or potential chapter is visited at a frequency of approximately every four years. Potential chapters are defined as those in an active state of being formed. The chapter may indicate a preference for a particular officer from among the four, but if that person is not available (or is already overcommitted) another officer may represent the Association. The chapter must send a Request for an ACRL Officer form to the ACRL office, which will coordinate this program. Source: ACRL Board, June 1983; revised July 1985 and June 1993

ACRL will provide each chapter with one mailing list per year of the national ACRL members residing in its geographic area. The list will include those ALA/ACRL members who have opted to be included in their ALA communication preferences. Chapter chairs must request the mailing list by emailing Lauren Carlton, the staff liaison to ACRL chapters, at lcarlton@ala.org.

To provide more local opportunities for professional development, ACRL will provide each chapter with two free webcasts per year, which they can broadcast at up to six sites to facilitate access.

If any chapter does not use its full budgeted allotment during the ACRL fiscal year, the money reverts to the ACRL general fund. Source: ACRL Board, January 1979

5.6 Communication

5.6.1 Annual Report for Chapter Activities

Each affiliate chapter is expected to submit an annual report of its activities to the ACRL office by July of each year, using the Plan for Excellence Implementation Form (sent directly to member leaders) and including in the report a statement of how the chapter's activities supported the ACRL Plan for Excellence in regard to the goals of professional development and legislative issues, and what activities the chapter may have undertaken to promote membership recruitment.

All chapter annual reports will be made available to both the ACRL Board and the ACRL Chapters Council.

5.6.2 Annual Discussion of Board Plans and Chapter Activities

A regular forum for informal communication between the officers of Chapters Council and representatives of the ACRL Board will be held to ensure that the ACRL Board remains aware of concerns at the chapter level and that chapters are aware of ACRL's general direction and any concerns that the Board may have regarding chapter activities. Such a forum should also help to ensure that ACRL and chapters are working collaboratively on such issues as legislative advocacy, membership recruitment, and professional development. The Chapters Council should invite members of the Board and the Chapters Council to meet at the Sunday morning Chapters Council meetings at both the ALA Midwinter Meeting and Annual Conference.

5.6.3 ACRL Member Outreach

Chapters that are divisions of a state association may be limited in what services or provisions they can offer to ACRL members in their region who do not belong to the chapter. It is, however, desirable for chapters to offer discounts on chapter program registrations and other similar provisions to ACRL members whenever possible. Such incentives may encourage participation by ACRL members in chapter activities and lead to increased ACRL membership in the chapter. Incentives are also appropriate, since the ACRL member's dues indirectly support the chapter's activities.

5.6.4 Disclaimer Statements

The autonomous nature of chapters as implied in the ACRL Bylaws and as legally embodied through the process of incorporation, provides sufficient protection to ACRL against liability. However it is advisable for ACRL to include language in the ACRL website that makes clear that chapters are separate organizations that are affiliated with ACRL; the website should also make it evident to the user that chapter websites are maintained separately from the ACRL site.

5.7 Roles and Responsibilities of Chapters, Chapters Council, and ACRL

5.7.1 Roles and Responsibilities of Chapters

Affiliated chapters are important partners for ACRL. Although they are largely independent, they provide a local presence for ACRL and assist in attaining the goals of the ACRL Plan for Excellence. They foster professional development, particularly for those who cannot participate at the national level; they participate in legislative advocacy; and they promote ACRL membership.

Programming. Chapters offer a variety of programs that advance the professional development goals of ACRL.

Legislative Network. Chapters participate in the ACRL legislative network in order to advance legislative issues of importance to academic and research libraries as identified in ACRL's annual legislative agenda. The network consists of Legislative Coordinators from each chapter, who are appointed by chapter officers. This Legislative Coordinator could be the chair of the government relations, legislative or advocacy committee or, in the absence of such a position, the Chair/President of the chapter.

Working with the Chapters Council Legislative Network Representative (who seeks input from ACRL staff as appropriate), each chapter's Legislative Coordinator communicates information and action

alerts for rapid response on specific issues as legislation arises to their chapter's membership. If the chapter is in a key state or district, ACRL may follow up with a call to the Legislative Coordinator asking him/her to enlist support and mobilize advocates in the chapter area. The main form of communication for the legislative network is the Chapters Council ALA Connect Space, to which the leaders of each chapter are subscribed.

Membership Recruitment. Each chapter should recruit new members to the chapter and to ACRL. Chapters are encouraged to plan membership drives in collaboration with the ACRL Membership Committee, ACRL staff, and the Chapters Council.

Chapters Council. Each chapter participates in Chapters Council through two representatives who have one vote on behalf of the chapter. Representatives are the president (chair) and vice-president (vice-chair) or a delegate who is a member of the executive board of the chapter and also a member of ACRL.

Officers. The president (chair) and vice-president (vice-chair) of each chapter must be members of ACRL or the chapter may have a delegate who is a member of the executive board of the chapter and also a member of ACRL.

Incorporation. Each ACRL chapter is responsible either for incorporating itself or belonging to a state association that is incorporated. New chapters must incorporate or belong to a state association within one year of their recognition by ACRL. Existing ACRL chapters were required to incorporate or belong to a state association that is incorporated by the end of the year 2000.

Bylaws. Each chapter adopts its own bylaws, provided they are not in conflict with ACRL's Bylaws and provides a copy to the ACRL office.

Meetings. Each chapter holds one meeting each year, unless it is a member of a state association that has biennial meetings.

Officer lists. Each ACRL chapter submits a list of its officers to the ACRL office within one month of the election.

Annual reports. Each affiliate chapter is expected to submit an annual report of its activities to the ACRL office by July of each year, using the Plan for Excellence Implementation Form (sent directly to member leaders) and including in the report a statement of how the chapter's activities supported the ACRL Plan for Excellence in regard to the goals of professional development and legislative issues, and what activities the chapter may have undertaken to promote membership recruitment.

Outreach to ACRL national members. Each chapter is encouraged to offer opportunities such as reduced chapter program registration to ACRL members living in their region who are not members of the chapter.

Disaffiliation. In the event that a chapter becomes inactive, or for other reasons chooses to disaffiliate, the chapter notifies ACRL of its intention to dissolve its affiliation with the association.

5.7.2 Responsibilities of Chapters Council

Chapters Council serves as ACRL's primary forum for dealing with the interests and concerns of ACRL chapters. It serves as the central means of communication among chapters and between chapters and ACRL. The mission of ACRL Chapters Council is to serve as a conduit for information

and communication between National ACRL and its Chapters, and to promote membership of ACRL National.

The goals of Chapters Council are:

- To support the goals and initiatives of ACRL National
- To facilitate communication between ACRL members and ACRL leadership
- To encourage and support ACRL Chapters goals and initiatives
- To build membership of ACRL at the National and Chapter levels.

Its specific responsibilities are as follows:

Information sharing. Chapters Council facilitates the exchange of information among chapters.

Chapter Topics. Chapters Council coordinates the publication of [Chapter Topics](#), which serves as a primary means of communicating chapter activities and concerns among chapters and to the ACRL Board.

Communication with the Board. Chapters Council regularly apprises the ACRL Board of chapter activities and concerns. Chapters Council officers meet annually with representatives of the ACRL Board to discuss issues of mutual concern.

ACRL information. Chapters Council promotes the dissemination of information about ACRL to local chapters.

Chapter development. Chapters Council promotes the organization and development of ACRL Chapters.

Membership recruitment. The Chapters Council cooperates with ACRL, particularly with the ACRL Membership Committee, in promoting ACRL membership.

Legislative network. The Chapters Council Legislative Network Representative works with the ACRL Board, the ACRL Senior Strategist for Special Initiatives, and the ACRL Government Relations Committee to coordinate the ACRL legislative network and advance the ACRL legislative agenda.

Representative attends Annual and Midwinter and reports results to the Chapters Council at the Chapters Council Meeting.

Chapters participate in the ACRL legislative network in order to advance legislative issues of importance to academic and research libraries as identified in ACRL's annual legislative agenda. The network consists of the ACRL Senior Strategist for Special Initiatives and the Legislative Network Representative to Chapters Council, who communicate information to the Chapters through the general Chapters ALA Connect Space.

Elections. Chapters Council holds elections for Chapters Council officers.

Directors at Large. ACRL's recognition of the importance of its Chapters is shown by the presence of two directors-at-large on the ACRL National Board, nominated biannually from within the Chapters Council. Each serves a four-year term.

Leadership Council. The Chair and Vice-chair of Chapters Council attend ACRL Leadership Council meetings.

Presidential Candidates Forum. The Chapters Council organizes the ACRL Presidential Candidates Forum.

Annual Report. Each year, the Chapters Council submits an annual report and work plan to ACRL, and makes it available to all chapters.

5.7.3 Responsibilities of ACRL

ACRL recognizes the importance of its affiliate chapters by supporting their work in a variety of ways.

Chapters Topics. ACRL supports and distributes Chapter Topics on its Web site.

Speakers. ACRL provides funds for ACRL officers (ACRL president, president-elect, executive director, and past-president) to travel to and speak at ACRL chapter meetings. The purpose of the visit is to speak about the activities and initiatives of ACRL and to learn of members' interests at chapter level. Speakers are requested by the individual chapter. Funds are generally available for chapters to be visited approximately once every four years.

Membership Lists. Each year, at no cost to the chapter, ACRL provides one list of ACRL members living in the chapter's geographic region.

Officer Lists. ACRL maintains and makes available a list of officers from each chapter.

Chapter Reports. The ACRL office receives chapter annual reports each year and makes them available to the ACRL Board and ACRL Chapters Council.

ACRL Plan for Excellence. The ACRL Office provides an annual Summary and update of the ACRL Plan for Excellence to each ACRL affiliate chapter and the Chapters Council officers.

Meeting with Chapters Council Officers. Representatives of the ACRL Board meet annually with Chapters Council officers to discuss issues of mutual concern.

Websites. ACRL maintains the wording on the ACRL website, making sure chapters are separate organizations, affiliated with ACRL; the website also makes it evident to the user that chapter websites are separate from the ACRL site, listing chapters and providing links to their homepages.

5.8 Chapters Council Organization

The Chapters Council shall consist of the president (chair) and vice-president (vice-chair) of each ACRL chapter or a delegate who is a member of the executive board of the chapter. Each member of the Chapters Council shall be a member of the national association. Each chapter shall have one vote.

The elected officers of the Chapters Council are the chair, vice-chair/chair-elect, past-chair, and secretary. These officers serve as the Chapters Council Executive Committee. The Executive

Committee plans the agenda of the Midwinter and Annual Meetings of the Council and submits Council recommendations to the ACRL Board of Directors.

The vice-chair/chair-elect and secretary are elected by the Chapters Council at its meetings during the Annual Conference, the choice being made from Chapters Council delegates. The Council vice-chair/chair-elect serves as chair during his/her second year on the Council, and then serves as past-chair for a third year.

The chair presides at Council meetings and can appoint ad hoc task forces for special purposes as necessary. The vice-chair/chair-elect serves as chair in the absence of the chair. The secretary serves a one-year term and is responsible for the recording and distribution of the Council's minutes.

(Source: ACRL Board of Directors, January 1975; revised, January 1979, June 1981, June 1984, and June 1998)

5.9 Chapter Topics

Chapter Topics is a newsletter published by Chapters Council and distributed two times a year via the Web to chapter officers by the ACRL office to facilitate communication between chapters. In Spring 2018, the ACRL Chapter Topics Newsletter shifted to become a LibGuide, part of the ACRL Chapters LibGuides. Also available on the ACRL Web site is Chapter Roster, a directory compiled by ACRL of current chapter officers and their addresses.

5.10 Current chapters

ACRL has 42 chapters. Chapters affiliated with ACRL are autonomous bodies. When clicking on the chapter Web sites available on the [roster page](#), note that the information on these Web sites is wholly the responsibility of the chapter affiliate and implies no endorsement by ACRL National.

Attachment 2: Chapter Expenditures, 2011-2021

Year	Chapter Allocations (Budgetd)	Actual Spent	% Unspent
FY11	\$ 5,000	\$ 5,316	0%
FY12	\$ 5,000	\$ 5,392	0%
FY13	\$ 5,400	\$ 4,898	9.30%
FY14	\$ 4,500	\$ 6,035	0%
FY15	\$ 5,000	\$ 3,845	23.10%
FY16	\$ 6,035	\$ 3,669	39.21%
FY17	\$ 6,035	\$ 3,683	39%
FY18	\$ 4,500	\$ 3,816	15.20%
FY19	\$ 4,500	\$ 2,823	32.27%
FY20	\$ 4,500	\$ 1,141	74.65%
FY21	\$ 4,000	\$ 28	92.80%
TOTAL	\$ 54,470	\$ 40,646	25.38%

Note: Even though Chapter budgets have been steadily reduced over the past eleven years, the amounts budgeted are rarely fully expended.

The table on page 2 shows how much each ACRL chapter was eligible to receive in FY20 based on the ACRL membership counts for their respective states. The allocations range from \$930 (California) to \$100 (Arkansas, Idaho, Kentucky, Nebraska, New Mexico, North Dakota and Manitoba, Oklahoma, and South Dakota).

In FY20, only four chapters requested their budget allocation (and this is typical of pre-COVID years).

Additionally, 18.6% (8) chapters are not eligible to receive budget allocations per Section 5.6.1 Annual Report for Chapter Activities in the ACRL Guide to Policies and Procedures which states, “Both regular allocation and new member funding will be withheld from any chapter that fails to submit an annual report for two consecutive years and such funding may be reinstated once a chapter has submitted an annual report. Compliance with the reporting requirement will be monitored by ACRL staff and became effective with the FY 1998-99 year.”

2019-2020 Chapter Expenses			
	Allowance	Used	Notes
Alabama	\$ 128	\$ -	
Arizona	\$ -		No annual report in 2 years, no budget.
Arkansas	\$ 100	\$ -	
California	\$ 930	\$ -	
Colorado	\$ -		No annual report in 5 years, no budget
Delaware Valley	\$ 435	\$ -	
Florida	\$ 361	\$ 361	Coffee break 1-28-2020
Georgia	\$ 227	\$ -	
Idaho	\$ 100	\$ -	
Illinois	\$ 569	\$ -	
Indiana	\$ 231	\$ -	
Iowa	\$ 171	\$ -	
Kansas	\$ 129	\$ -	
Kentucky	\$ 100	\$ -	
Louisiana	\$ 111	\$ -	
Maryland	\$ 257	\$ 200	Winter social - March 9, 2020
Michigan, MLA	\$ 344	\$ -	
Michigan, MI-ALA	\$ 344	\$ -	
Minnesota	\$ 189	\$ -	
Mississippi	\$ -		No annual report in 3 years, no budget
Missouri	\$ 144	\$ -	
Montana	\$ -		No annual report in 4 years, no budget
Nebraska	\$ 100	\$ -	
Nevada	\$ -		No annual report in __? years, no budget
New England	\$ 813	\$ 813	Strategic planning catering (\$846)
New Jersey	\$ 239	\$ -	
New Mexico	\$ 100	\$ -	
New York, Eastern	\$ 202	\$ -	
New York, Metro	\$ 445	\$ -	
North Carolina	\$ -		No annual report in 2 years, no budget.
North Dakota & Manitoba	\$ 100	\$ -	
Ohio	\$ 361	\$ -	
Oklahoma	\$ 100	\$ 100	Zoom 08/12/2020
Oregon	\$ 141	\$ -	
Western Pennsylvania & West Virginia	\$ 120	\$ -	
South Carolina	\$ 118	\$ -	
South Dakota	\$ 100	\$ -	
Tennessee	\$ 167	\$ -	
Texas	\$ 491	\$ -	
Utah	\$ -		No annual report in 4 years, no budget
Virginia	\$ 331	\$ -	
Washington	\$ -		No annual report in 2 years, no budget.
Wisconsin	\$ 150	\$ -	
Total:	\$ 8,948	\$ 1,474	

