
ACRL's 1986/87 budget

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Executive Director, ACRL

Last year's performance and this year's projection.

Each year the ACRL budget for the current fiscal year is presented to the membership in *C&RL News*, together with the report of financial performance for the preceding year. For the past two years I have presented this report in terms of ACRL's goals and objectives and their accomplishment. This year, ACRL has a new set of goals and objectives, since the Strategic Planning Task Force completed its work and the ACRL Board approved the plan at the 1986 ALA Conference in New York.

The "old" and "new" mission and goals are not very different: it is only at the level of objectives

and strategies that there are more significant differences. The work of the Association for the 1985/86 year was carried out in the framework of the old mission and goals. The proposed plans for 1986/87 will be based on the new ones. Therefore, as you look at the performance of the division during 1985/86, please keep in mind this set of mission and goals:

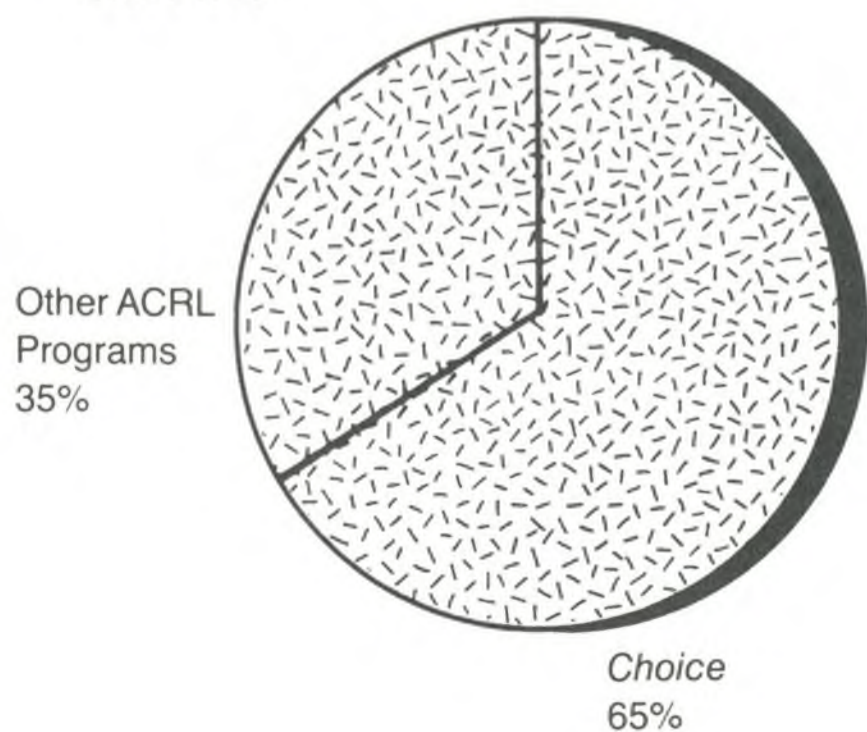
Mission: to foster the profession of academic librarianship.

Goals:

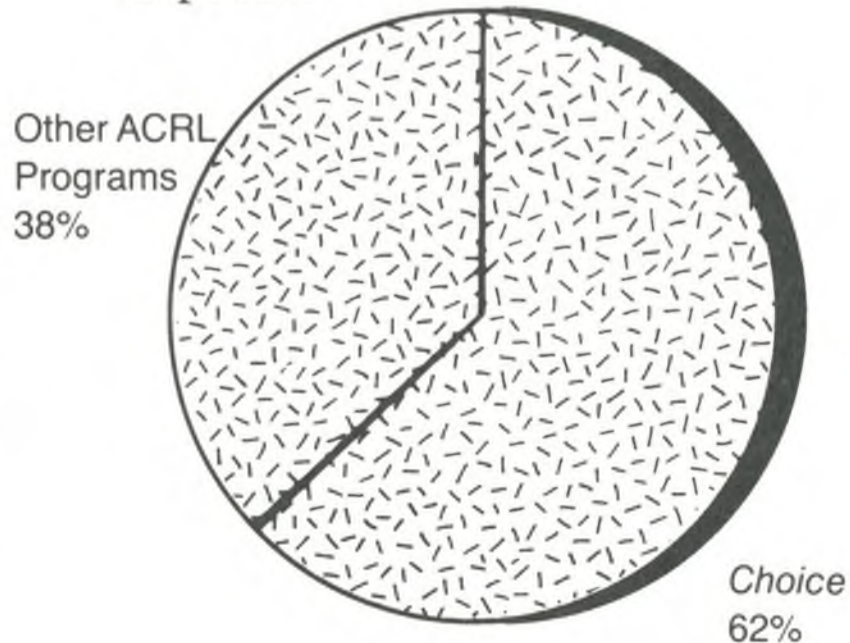
- to contribute to the total professional develop-

ACRL Programs (including *Choice*)

Revenue



Expenses



ment of academic and research librarians;

- to improve the service capabilities of academic and research libraries;

- to promote and speak for the interests of academic and research librarianship;

- to promote study and research relevant to academic librarianship.

ACRL had another good year financially and programmatically. Revenues increased in membership dues, publication sales and advertising, and national conference income. Expenses for publications and for conference were lower than anticipated.

Sources of revenue

Membership dues increased by \$23,662 (more than 10%) over the previous year. *Choice* revenues increased by more than \$160,000, and publication revenues (other than *Choice*) increased by almost \$55,000. Much of the increase was due to another record year of both classified and product advertising sales for all our journals.

The Baltimore Conference was extremely successful. In 1985/86, a total of 25.28% of revenue came from membership dues; 37.25% from publications; and 36.14% from conferences and workshops, including the Baltimore Conference.

Objects of expense

Expenses in all areas of publication were lower than budgeted. A significant saving in expenses of the Baltimore Conference was realized by using the services of the ALA Data Processing Department to register participants. This also represented a significant reduction of pressure on staff compared to previous conferences.

In 1985/86, 24.83% of expenses were for membership activities, including recruitment and retention, Board and Executive Committee, sections, chapters, committees, discussion group activities, advisory services, statistics, Jobline, and distribution of standards. Another 37.16% of expenses were for publications; and 36.89% for conferences and workshops.

Plans for 1986/87

The new mission and goals are:

Mission: To foster the profession of academic and research librarianship and to enhance the ability of academic and research libraries to serve effectively the needs of current and potential library users.

Goals:

- to contribute to the total professional development of academic and research librarians;

- to enhance the capability of academic and research librarians to serve the needs of users;

- to promote and speak for the interests of academic and research librarianship;

- to promote study, research, and publication relevant to academic and research librarianship.

1986/87 projections

For the new fiscal year that began on September 1, 1986, ACRL anticipates a slower growth in membership, since we will not be holding a National Conference. We expect advertising revenues to level out at about the same time as last year. The work of authorship on the third edition of *Books for College Libraries* will be completed, but no royalties will be received before the end of the fiscal year. Revenue from continuing education will drop, again because there will be no National Conference; also, courses will not be offered at ALA Midwinter Meetings, but more local presentations will be given. There will be a continued increase in membership activity expenses, due to such factors as section newsletters, growth in advisory requests, a more substantial statistics effort, increased free distribution of standards, and implementation of certain activities included in the Strategic Plan. Time reports of staff members provided the information for projecting the salary costs associated with program activities.

Accrual accounting

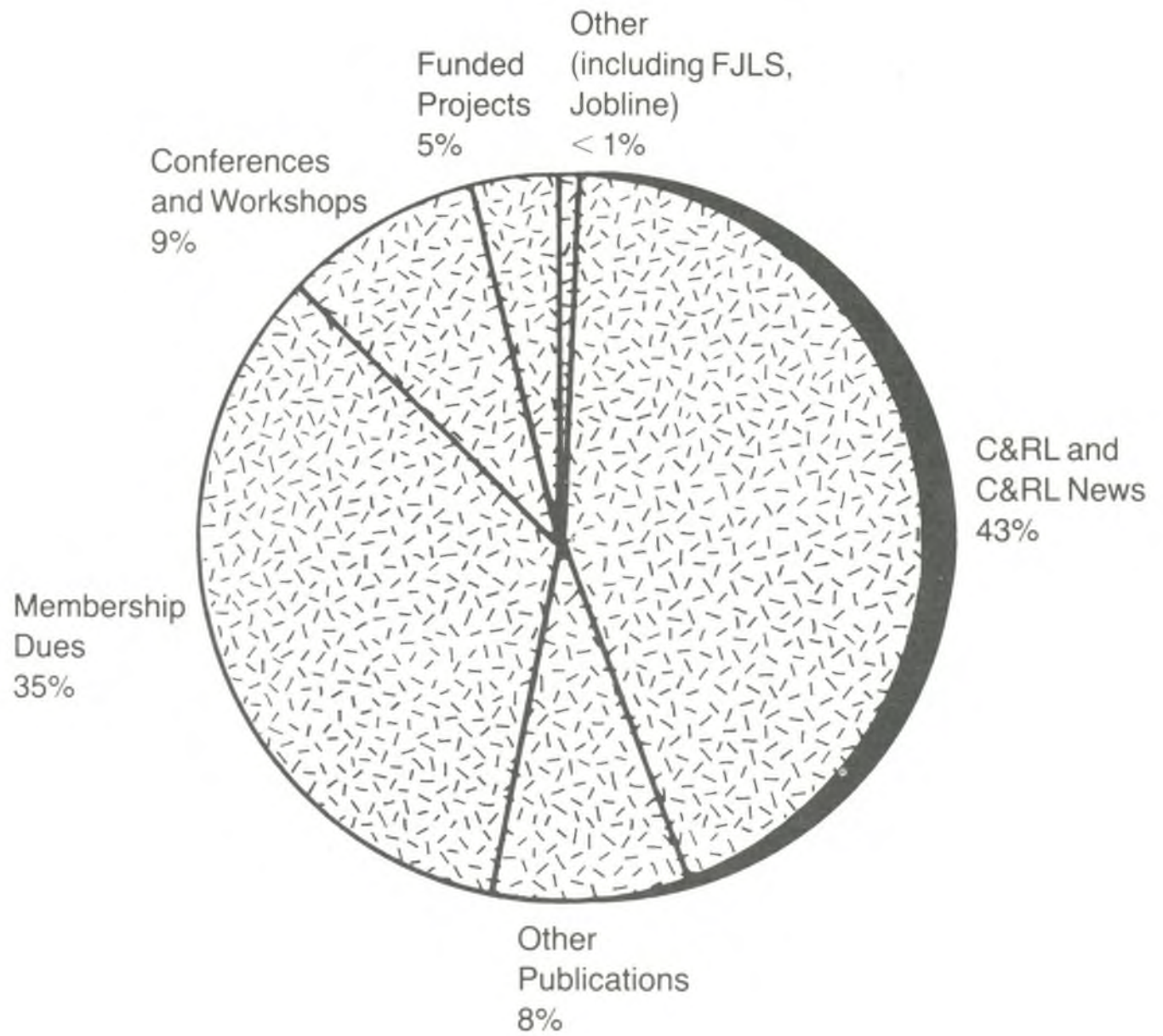
In preparation for the introduction of accrual accounting, ALA's Fiscal Services staff has indi-

ACRL/Choice Fund Balance Summary

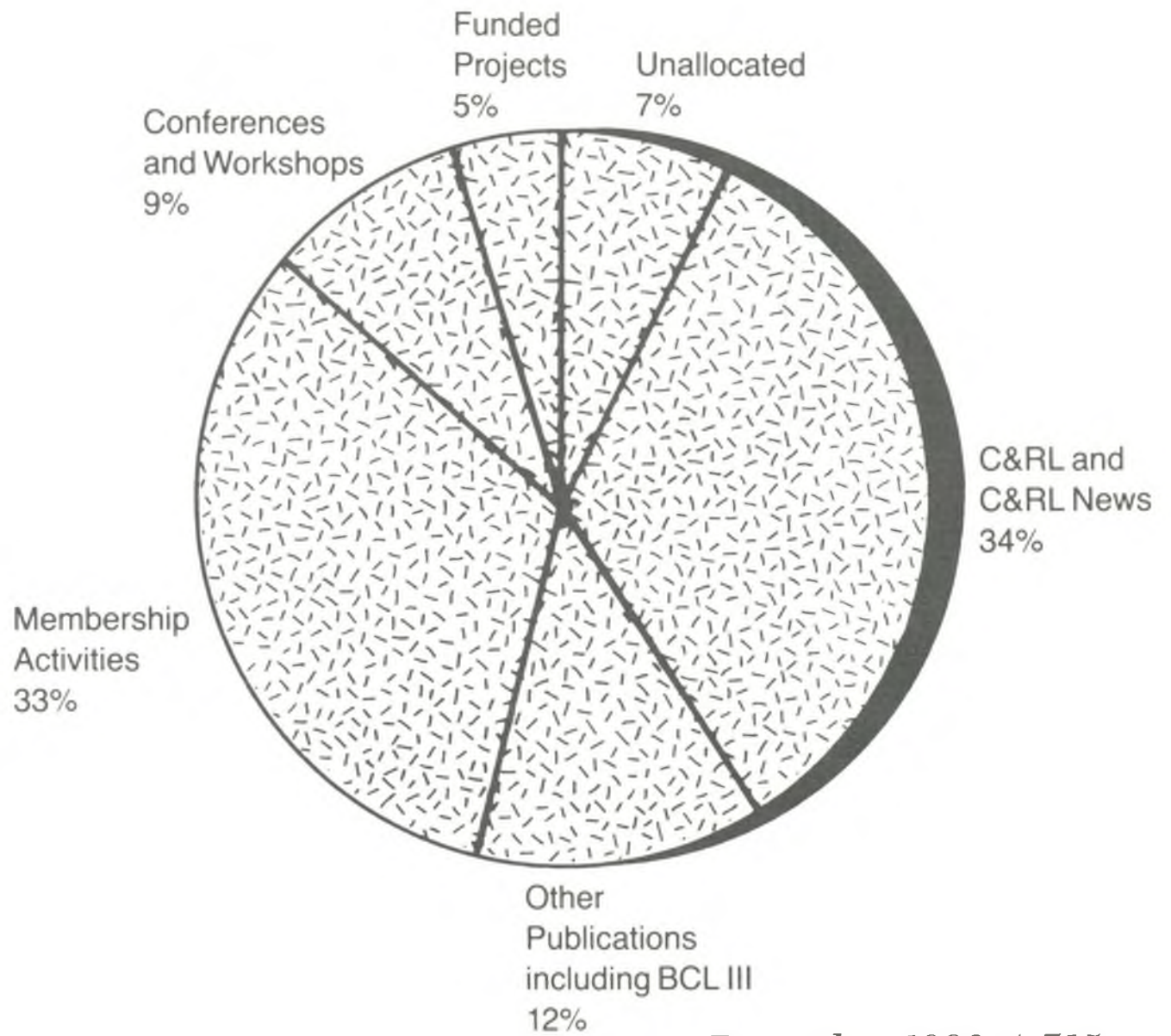
	1985	1986	1987
ACRL Balance, per			
ALA Accounting, 8/31	\$544,148.00	\$683,386.00	\$631,610.00
Accrual adjustments (net)	\$ 59,280.00	\$ 99,734.00	\$100,000.00
ACRL Balance, per financial statements 8/31	\$484,868.00	\$583,652.00	\$531,610.00
Choice Balance, per			
ALA Accounting, 8/31	\$297,508.00	\$486,439.00	\$541,261.00
Accrual adjustments (net)	\$288,010.00	\$288,204.00	\$340,000.00
Choice Balance, per financial statements 8/31	\$ 9,498.00	\$198,235.00	\$201,261.00

ACRL Programs (excluding *Choice*)

Revenue



Expenses



REVENUE

Sources of revenue	Budgeted 1985/86	Actual 1985/86	Budget 1986/87
Membership dues	\$221,425.00	\$244,151.00	\$247,800.00
Publications			
<i>Choice</i>	\$1,220,405.00	\$1,236,163.00	\$1,294,495.00
<i>C&RL</i>	\$110,305.00	\$111,778.00	\$108,005.00
<i>C&RL News</i>	\$165,530.00	\$187,209.00	\$193,960.00
In-house	\$32,700.00	\$41,667.00	\$37,675.00
BCL	\$.00	\$.00	\$200.00
FJLS	\$3,280.00	\$4,908.00	\$3,300.00
RBML	\$11,450.00	\$14,136.00	\$13,262.00
Section Newsletters	\$.00	\$51.00	\$.00
Subtotal	\$1,543,670.00	\$1,595,912.00	\$1,650,897.00
Conferences & Workshops			
National Conference	\$268,731.00	\$273,713.00	\$.00
Preconferences	\$25,000.00	\$27,387.00	\$25,000.00
Continuing Education	\$48,740.00	\$47,964.00	\$33,550.00
Subtotal	\$342,471.00	\$349,064.00	\$58,550.00
Other			
Jobline	\$1,680.00	\$5,445.00	\$1,335.00
Other	\$1,400.00	\$7,363.00	\$2,600.00
Subtotal	\$3,080.00	\$12,808.00	\$3,935.00
Funded Projects			
NEH Project	\$80,248.00	\$116,100.00	\$35,724.00
Subtotal	\$80,248.00	\$116,100.00	\$35,724.00
Total Revenue	\$2,190,894.00	\$2,318,035.00	\$1,996,906.00
<i>Choice</i> Revenue	\$1,220,405.00	\$1,236,163.00	\$1,294,495.00
Total Revenue without <i>Choice</i>	\$970,489.00	\$1,081,872.00	\$702,411.00
Adjustments (NEH)	(\$80,248.00)	(\$116,100.00)	(\$35,724.00)
GRAND TOTAL REVENUE	\$890,241.00	\$965,772.00	\$666,687.00

cated to divisions the impact of moving to a full accrual basis of accounting. The projections of fund balances in the "ACRL/*Choice* Fund Balance Summary" include this impact. The Strategic Plan sets out a goal for a reserve fund for ACRL of "no less than 50% of the average annual expenditures over the three most recently completed years." That average is \$747,538; therefore, 50% would be \$373,769. On August 31, 1986, ACRL's fund balance was \$583,652, so we are adequately protected by this reserve. This figure does not include *Choice*, whose goal for a reserve has been set more modestly, at 15% of expenses. With a fund balance of \$198,235, *Choice's* reserve exceeds that goal.

Financial position summary

ACRL remains in a sound financial position. Its Budget and Finance Committee has new guidance in the form of the Strategic Plan as it considers requests for units for the funding of various activities. The Committee is considering new policies for

dealing with unbudgeted net revenues, should they occur in the future. ■ ■

Vendor audit

The Western European Specialists Section (WESS) of ACRL is undertaking an evaluation of Western European vendors used by North American libraries. The questionnaire, which primarily but not exclusively deals with approval plans, is being distributed through the *WESS Newsletter*. If people who are not members of WESS would like to participate, they should request a questionnaire from: Charles S. Fineman, Humanities Bibliographer, Collection Management Office, Northwestern University Library, Evanston, IL 60201; (312) 491-5622. For information about the survey, contact: Robert G. Sewell, Coordinator of Collection Management and Development, SUNY Stony Brook Library, Stony Brook, NY 11794-3300; (516) 246-5650.

EXPENSES

Objects of expense	Budgeted 1985/86	Actual 1985/86	Budget 1986/87
Membership Activities			
Membership Services	\$18,708.00	\$19,498.00	\$22,210.00
Executive Comm. & Board	\$9,250.00	\$40,645.00	\$40,936.00
Budget & Finance Comm.	\$1,860.00	\$346.00	\$740.00
Other			
Sections	\$37,139.00	\$40,732.00	\$54,126.00
Chapters	\$37,664.00	\$36,636.00	\$55,385.00
Committees	\$34,896.00	\$41,460.00	\$38,280.00
Discussion Groups	\$1,505.00	\$884.00	\$1,585.00
Advisory	\$18,260.00	\$21,552.00	\$16,280.00
ACRL 100	\$912.00	\$.00	\$.00
Research	\$3,010.00	\$.00	\$.00
Statistics	\$2,545.00	\$900.00	\$7,418.00
Jobline	\$1,665.00	\$1,091.00	\$1,745.00
Standards	\$.00	\$1,442.00	\$3,545.00
Other (incl. SPLAT)	\$.00	\$.00	\$7,780.00
Subtotal	\$167,414.00	\$205,186.00	\$250,030.00
Publications			
<i>Choice</i>	\$1,148,183.00	\$1,050,430.00	\$1,239,673.00
<i>C&RL</i>	\$96,460.00	\$81,146.00	\$103,977.00
<i>C&RL News</i>	\$145,473.00	\$142,981.00	\$157,447.00
In-House	\$33,515.00	\$24,323.00	\$39,492.00
FJLS	\$2,680.00	\$3,046.00	\$4,408.00
BCL	\$63,272.00	\$39,292.00	\$43,750.00
RBML	\$9,156.00	\$16,301.00	\$9,666.00
Subtotal	\$1,498,739.00	\$1,357,519.00	\$1,598,413.00
Conferences & Workshops			
National Conference	\$271,143.00	\$224,888.00	\$.00
Preconferences	\$24,732.00	\$27,791.00	\$25,000.00
Continuing Education	\$48,678.00	\$52,114.00	\$39,361.00
Subtotal	\$344,553.00	\$304,793.00	\$64,361.00
Funded Projects			
NEH Project	\$70,209.00	\$116,772.00	\$35,724.00
Subtotal	\$70,209.00	\$116,772.00	\$35,724.00
Unallocated			
Salaries, Wages, etc.	\$1,750.00	\$.00	\$.00
Operating Supplies	\$29,815.00	\$30,210.00	\$28,670.00
Other	\$14,283.00	\$18,314.00	\$16,662.00
Subtotal	\$45,848.00	\$48,524.00	\$45,332.00
Total Expenses	\$2,126,763.00	\$2,032,794.00	\$1,993,860.00
<i>Choice</i> Expenses	\$1,148,183.00	\$1,050,430.00	\$1,239,673.00
Total Expenses without <i>Choice</i>	\$978,580.00	\$982,364.00	\$754,187.00
Adjustments (NEH & BCL)	\$70,209.00	\$156,064.00	\$35,724.00
GRAND EXPENSE TOTAL	\$908,371.00	\$826,300.00	\$718,463.00
NET	(\$18,130.00)	\$139,472.00	(\$51,776.00)

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