

2017-2018 EBD #3.2
2017-2018 BARC #3.2

TO: ALA Executive Board

FROM: Mark Leon, Chief Financial Officer
Brad Geene, Director Budgeting & Planning

DATE: October 18, 2018

RE: **FY 2019 Final ALA Budget (changes since Annual Conference)**

Introduction

At the 2018 ALA Annual Conference in New Orleans, on Friday, June 22nd, the Executive Board acted to approve the FY 2019 Revised ALA Budget. This iteration summarized changes since the Spring meetings based on Unit Managers' additional information and review of their budgets. This document presents the subsequent changes since Annual Conference for approval as the "Final ALA Fiscal Year 2019 Budget". In conjunction with this high-level summary, BARC/EBD excel document #3.2 presents a detailed series of schedules of the final budget by fund type and relevant ALA Unit.

Final Adjustments to the FY 2019 Budget

As is customary between the Annual Conference BARC meeting and the Fall meetings, ALA finance staff and Unit Managers continued to review the FY 2019 budget and adjusted for revised or missing data. Below is a summary of material changes, by fund type.

General Fund

The General Fund investment budget presented at the Annual Conference in New Orleans had a net expense of (\$1,888k). The Final ALA Fiscal Year 2019 Budget being put forward for approval has a net expense of (\$2,410k). The bullets below summarize the most material changes in reduced revenue and overhead as well as material expense additions.

Revenue and Overhead changes

The General Fund revenue has decreased (\$62K). This change is due primarily from a (\$50k) decrease in Midwinter Conference-Seattle exhibits revenue. Remaining material changes stem from OIF's revision of (\$9k) from disappointing banned books sales.

Overhead aiding the General Fund is (\$64k) lower primarily from lower revenue budgets, which generate overhead, from Choice, LITA, and Midwinter in conjunction with a math correction in Booklist. Expense changes affecting the Final ALA Fiscal Year 2019 Budget include:

- Organizational consultants' expense \$240k
- Planned expense to address “change streams” implementation based on consultant recommendations \$200k
- 2 percent staff salary increase commencing January 1, 2019 \$174k (General Fund portion)
- Chief of Staff in the Executive Office – salary and related benefits costs
- Staff changes in HR & Accounting, net \$20k

These material additions were offset by:

- Staffing changes and decreased depreciation from timing of FY19 capital projects in ITTS (\$78k) less net expense than at Annual Conference
- A correction of the Neal Schuman amortization amount reduced expense (\$20k)
- Lastly, new information on benefits expense growth allowed the remaining offset in savings reducing expense in all Units across all funds.

These material changes above to revenue, overhead, and expense along with other net small increases and decreases bring the Final ALA Fiscal Year 2019 Budget to (\$2,410) today.

Table 1: Summary of General Fund Investment Budget changes since Annual Conference, in (\$,000)

Annual Conference	(\$1,888)	Source of change
Revenue reductions	(\$62)	Midwinter Seattle (\$50), OIF (\$9)
Overhead reductions	(\$64)	Choice, LITA, Midwinter, Booklist
Expense changes	\$240	Organizational consultants
	\$200	“change streams” implementation
	\$174	staff salary increase (January 1, 2019)
	\$135	Chief of Staff - proposed
	\$20	HR/Accounting staff increases, net
	(\$6)	Delayed hiring of AmLib Editor role
	(\$78)	ITTS Staffing changes, decreased depreciation
	(\$20)	Neal Schuman amortization
	(\$198)	Revised benefits expense rate of growth
	(\$71)	Other multiple net expense changes
Fall Meetings	(\$2,410)	

Table 1

Division Fund

Division budgets are traditionally adjusted after their Annual Conference meetings in June. Division revenue net changes are driven by decreased revenue in CHOICE and LITA offset by increases in ACRL and ALSC. The net revenue change across all 12 Divisions is relatively immaterial at (\$87k) on a total FY19 divisional revenue base on \$13.4 million.

Round Tables

ALA Council approved the conversion of the Graphic Novel and Comics Initiative group into a new Round Table – the Graphic Novel and Comic Round Table (GNCRT). Dues revenue and associated expenses are now reflected in the FY19 budget and can be found in the RT fund budget schedule #3.2.

Additionally, Lorelle Swader, Associate Executive Director, Offices & Member Relations, has been appointed liaison and coordinator for all 20 ALA Round Tables.

Grants and Awards

Grant budget changes since Annual Conference are primarily driven by revisions to salary and associated benefit allocations in FY19 for PLA's Gates Legacy grant, (\$167K). Newly budgeted grants include the Public Programs Unit's FINRA phase 3 grant at \$1.1 million and PLA's IMLS Inclusive Internships grant at \$307k.

LTI Fund

No material changes since Annual Conference

Additional fund and unit level detail for all revenue and expense budgets as well as the Annual Estimates of Income and Capital Requests, can be found in the accompanying “**Fiscal Year 2019 Final Budget Schedules**” (EDB #3.2 BARC #3.2).

American Library Association

Fiscal Year 2019 Final Budget

Budget Schedule Tab Name: (*click link below to jump to tab*)

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Statement of Revenues and Expenses

1_Total ALA

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Revenues							
General Fund□	27,305,345	27,669,658	28,781,913	28,557,802	28,138,527	(419,275)	-1%
Divisions□	15,813,475	13,805,979	16,050,409	16,196,739	13,375,007	(2,821,732)	-21%
Round Tables□	434,927	467,454	419,592	557,998	408,286	(149,712)	-37%
Grants and Awards□	6,329,463	6,319,708	6,104,743	6,949,124	4,908,021	(2,041,103)	-42%
Longterm Investment (Endowment Fund)□	936,052	545,828	367,909	837,756	579,632	(258,124)	-45%
Total Revenues	50,819,262	48,808,627	51,724,565	53,099,420	47,409,473	(5,689,947)	-12%
Expenses							
General Fund□	29,496,849	19,591,640	28,703,159	29,460,326	30,549,148	1,088,822	4%
Divisions□	15,096,768	14,216,325	17,067,541	15,659,380	15,184,881	(474,499)	-3%
Round Tables□	229,911	268,338	439,694	238,665	416,046	177,381	43%
Plant Fund□	0	(0)	(38,585)	(0)	0	0	0%
Grants and Awards□	6,361,225	6,245,379	6,104,743	6,949,124	4,908,019	(2,041,105)	-42%
Longterm Investment (Endowment Fund)□	1,198,940	1,213,521	1,323,763	1,079,448	1,171,165	91,718	8%
Total Expenses	52,383,693	41,535,202	53,600,315	53,386,942	52,229,258	(1,157,684)	-2%
Net Rev/(Exp) From Operations							
General Fund□	(2,191,504)	8,078,018	78,753	(902,524)	(2,410,621)	(1,508,097)	-63%
Divisions□	716,707	(410,346)	(1,017,132)	537,359	(1,809,874)	(2,347,233)	-130%
Round Tables□	205,016	199,116	(20,102)	319,334	(7,760)	(327,094)	-4215%
Plant Fund□	(0)	0	38,585	0	(0)	(0)	0%
Grants and Awards□	(31,762)	74,330	0	0	3	3	100%
Longterm Investment (Endowment Fund)□	(262,888)	(667,693)	(955,854)	(241,691)	(591,533)	(349,842)	-59%
Total Net Rev/(Exp) From Operations	(1,564,431)	7,273,425	(1,875,750)	(287,523)	(4,819,785)	(4,532,262)	-94%
Transfer To Endowment							
Divisions□	400,000	412,000	500,000	150,000	(100,000)	(250,000)	-250%
Round Tables□	75,000	50,000	115,000	115,000	0	(115,000)	0%
Longterm Investment (Endowment Fund)□	(475,000)	(462,000)	(615,000)	(265,000)	100,000	365,000	365%

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Total Transfer To Endowment	0	0	0	0	0	0	0%
Net Revenues <input type="checkbox"/>							
General Fund <input type="checkbox"/>	(2,191,504)	8,078,018	78,753	(902,524)	(2,410,621)	(1,508,097)	-63%
Divisions <input type="checkbox"/>	316,707	(822,346)	(1,517,132)	387,359	(1,709,874)	(2,097,233)	-123%
Round Tables <input type="checkbox"/>	130,016	149,116	(135,102)	204,334	(7,760)	(212,094)	-2733%
Plant Fund <input type="checkbox"/>	(0)	0	38,585	0	(0)	(0)	0%
Grants and Awards <input type="checkbox"/>	(31,762)	74,330	0	0	3	3	100%
Longterm Investment (Endowment Fund) <input type="checkbox"/>	212,112	(205,693)	(340,854)	23,309	(691,533)	(714,842)	-103%
Total Net Revenues (Expenses)	(1,564,431)	7,273,425	(1,875,750)	(287,523)	(4,819,785)	(4,532,262)	-94%

American Library Association
Statement of Revenues and Expenses
2_General Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Revenues							
Publishing Services	11,706,423	11,025,969	11,950,550	12,154,000	11,493,944	(660,056)	-6%
Member Program & Services	8,640,743	9,690,269	9,799,450	9,248,479	9,724,970	476,491	5%
Advocacy & Member Relations	5,602,065	5,400,424	5,431,420	5,476,428	5,469,120	(7,308)	0%
Interest Income	1,168,625	1,333,533	1,200,000	1,110,410	1,200,000	89,590	7%
Mail List Sales / Misc.	84,942	119,456	80,000	103,698	80,000	(23,698)	-30%
Executive Office	102,548	100,007	320,493	464,788	170,493	(294,295)	-173%
Total Revenues	27,305,346	27,669,658	28,781,913	28,557,802	28,138,527	(419,275)	-1%
Expenses							
Publishing Services	10,864,896	11,372,544	11,348,111	11,898,005	11,304,616	(593,389)	-5%
Member Program & Services	12,842,094	13,516,917	13,780,072	13,790,543	14,075,666	285,123	2%
Advocacy & Member Relations	3,058,102	3,046,042	3,141,961	2,880,262	2,797,706	(82,556)	-3%
Executive Office	4,692,994	4,886,921	4,758,754	4,817,077	5,704,176	887,098	16%
Finance, Accounting & Staff Support	1,791,342	1,860,000	1,818,411	1,882,227	1,727,505	(154,723)	-9%
Overhead Recovered	(6,385,079)	(6,073,691)	(7,111,030)	(6,830,502)	(6,276,090)	554,412	9%
General Administration	2,632,500	(9,032,602)	966,880	1,022,713	1,215,569	192,856	16%
Total Expenses	29,496,849	19,576,131	28,703,159	29,460,326	30,549,148	1,088,822	4%
Operating Net Revenues	(2,191,503)	8,093,527	78,753	(902,524)	(2,410,621)	(1,508,097)	-63%

American Library Association

Statement of Revenues and Expenses

3_Publishing

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Revenues							
ALA Editions	3,821,276	2,646,320	3,444,971	4,001,020	3,201,481	(799,539)	-25%
Booklist	4,882,610	4,760,678	4,766,449	4,706,643	4,639,941	(66,703)	-1%
American Libraries	867,499	934,514	940,200	888,252	905,522	17,270	2%
ALA Digital Ref	1,251,317	1,188,547	1,175,227	1,134,492	1,185,400	50,908	4%
ALA eLearning	0	798,261	899,760	717,646	847,138	129,492	15%
ALA Graphics	883,722	697,649	723,943	705,945	714,462	8,517	1%
Total Revenues <input type="checkbox"/>	11,706,423	11,025,969	11,950,550	12,154,000	11,493,944	(660,056)	-6%
Expenses Before Overhead							
Publishing AED	3,068	(76,416)	(10,437)	19,973	249,213	229,240	92%
ALA Editions	2,990,809	3,368,674	2,977,737	3,380,099	2,940,004	(440,095)	-15%
Booklist	2,487,562	2,535,337	2,601,570	2,625,237	2,530,597	(94,640)	-4%
American Libraries	642,578	687,475	673,483	653,754	665,560	11,806	2%
ALA Digital Ref	1,042,415	829,976	853,324	867,604	823,585	(44,019)	-5%
ALA eLearning	0	534,992	532,372	497,594	505,636	8,042	2%
ALA Graphics	666,653	583,207	568,495	602,181	531,738	(70,444)	-13%
Production Services	0	0	(3,378)	42,907	12,392	(30,515)	-246%
Total Expenses Before Overhead	7,833,084	8,463,243	8,193,167	8,689,349	8,258,723	(430,626)	-5%
Net Revenues / (Expenses) Before Overhead							
Publishing AED	(3,068)	76,416	10,437	(19,973)	(249,213)	(229,240)	-92%
ALA Editions	830,467	(722,353)	467,234	620,921	261,477	(359,444)	-137%

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Booklist	2,395,048	2,225,341	2,164,879	2,081,407	2,109,344	27,937	1%
American Libraries	224,921	247,038	266,717	234,499	239,962	5,464	2%
ALA Digital Ref	208,902	358,572	321,903	266,888	361,815	94,927	26%
ALA eLearning	0	263,269	367,388	220,052	341,503	121,450	36%
ALA Graphics	217,068	114,442	155,448	103,764	182,724	78,961	43%
Production Services	0	0	3,378	(42,907)	(12,392)	30,515	246%
Total Net Revenues / (Expenses) Before Overhead	3,873,339	2,562,725	3,757,383	3,464,650	3,235,220	(229,430)	-7%
Overhead Contribution							
ALA Editions	989,351	698,543	909,470	1,056,269	848,393	(207,877)	-25%
Booklist	1,264,578	1,256,819	1,258,343	1,242,554	1,229,584	(12,970)	-1%
American Libraries	224,921	247,038	248,213	234,499	239,965	5,466	2%
ALA Digital Ref	324,087	313,981	310,260	299,506	314,127	14,621	5%
ALA eLearning	0	208,825	237,537	189,459	224,492	35,033	16%
ALA Graphics	228,875	184,094	191,121	186,370	189,332	2,962	2%
Production Services	0	0	0	0	0	0	0%
Total Overhead Contribution	3,031,812	2,909,301	3,154,944	3,208,656	3,045,893	(162,763)	-5%
Net Revenues / (Expenses) After Overhead							
Publishing AED	(3,068)	76,416	10,437	(19,973)	(249,213)	(229,240)	-92%
ALA Editions	(158,884)	(1,420,897)	(442,236)	(435,348)	(586,916)	(151,567)	-26%
Booklist	1,130,470	968,522	906,536	838,853	879,759	40,906	5%
American Libraries	0	(0)	18,504	0	(3)	(3)	-100%
ALA Digital Ref	(115,184)	44,591	11,643	(32,618)	47,688	80,306	168%
ALA eLearning	0	54,444	129,851	30,594	117,011	86,417	74%
ALA Graphics	(11,806)	(69,652)	(35,673)	(82,606)	(6,608)	75,998	1150%
Production Services	0	0	3,378	(42,907)	(12,392)	30,515	246%
Total Net Revenues / (Expenses) After Overhead	841,527	(346,575)	602,439	255,995	189,328	(66,667)	-35%

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Statement of Revenues and Expenses

4_Member Programs and Services

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Revenues							
Annual Conference□	5,564,072	6,660,599	6,572,875	6,471,527	6,868,240	396,713	6%
Member Programs and Services, AED□	31,500	28,050	36,000	21,940	36,000	14,060	39%
Midwinter Conference□	2,785,904	2,743,689	2,857,000	2,504,015	2,577,000	72,985	3%
Office For Accreditation□	77,900	82,600	83,400	82,100	81,455	(645)	-1%
Office For Diversity, Literacy, and Outreach Services □	4,259	13,323	4,675	14,073	5,275	(8,798)	-167%
Office For HR Dev□	35,095	40,935	40,500	41,077	40,500	(577)	-1%
Office For Intellectual Freedom□	142,014	121,074	205,000	113,747	116,500	2,753	2%
Total Revenues	8,640,743	9,690,269	9,799,450	9,248,479	9,724,970	476,491	5%
Expenses Before Overhead							
Annual Conference□	3,779,634	4,070,185	4,130,192	4,169,294	4,191,183	21,889	1%
Info and Telecomm□	2,582,281	2,895,515	3,068,117	3,236,197	3,455,991	219,794	6%
Member Programs and Services, AED□	296,174	279,212	327,649	229,042	329,162	100,119	30%
Midwinter Conference□	2,361,828	2,099,356	2,079,924	2,150,404	1,978,433	(171,971)	-9%
Office For Accreditation□	257,690	267,730	249,632	279,215	273,934	(5,281)	-2%
Office For Diversity, Literacy, and Outreach Services □	418,882	446,244	435,950	432,865	445,015	12,150	3%
Office For HR Dev□	426,951	369,060	393,131	356,353	283,803	(72,550)	-26%
Office For Intellectual Freedom□	556,013	606,883	628,429	589,541	623,275	33,735	5%
Total Expenses Before Overhead	10,679,451	11,034,185	11,313,025	11,442,912	11,580,798	137,886	1%
Net Revenues / (Expenses) Before Overhead							
Annual Conference□	1,784,438	2,590,414	2,442,683	2,302,233	2,677,057	374,824	14%
Info and Telecomm□	(2,582,281)	(2,895,515)	(3,068,117)	(3,236,197)	(3,455,991)	(219,794)	-6%
Member Programs and Services, AED□	(264,674)	(251,162)	(291,649)	(207,102)	(293,162)	(86,059)	-29%
Midwinter Conference□	424,076	644,333	777,076	353,611	598,567	244,956	41%
Office For Accreditation□	(179,790)	(185,130)	(166,232)	(197,115)	(192,479)	4,636	2%
Office For Diversity, Literacy, and Outreach Services □	(414,623)	(432,922)	(431,275)	(418,792)	(439,740)	(20,948)	-5%
Office For HR Dev□	(391,856)	(328,125)	(352,631)	(315,276)	(243,303)	71,973	30%
Office For Intellectual Freedom□	(413,999)	(485,809)	(423,429)	(475,794)	(506,775)	(30,982)	-6%

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Total Net Revenues / (Expenses) Before Overhead	(2,038,708)	(1,343,916)	(1,513,575)	(2,194,434)	(1,855,828)	338,606	18%
Overhead							
Annual Conference □	1,441,095	1,758,398	1,720,719	1,694,491	1,819,913	125,422	7% <i>Washington</i>
Midwinter Conference □	721,549	724,334	746,328	653,140	674,955	21,815	3% <i>Seattle</i>
Total Overhead	2,162,644	2,482,732	2,467,047	2,347,631	2,494,868	147,237	6%
Net Revenues / (Expenses) After Overhead							
Annual Conference □	343,344	832,016	721,964	607,742	857,144	108,952	13%
Info and Telecomm □	(2,582,281)	(2,895,515)	(3,068,117)	(3,236,197)	(3,455,991)	(387,874)	-11%
Member Programs and Services, AED □	(264,674)	(251,162)	(291,649)	(207,102)	(293,162)	(1,512)	-1%
Midwinter Conference □	(297,473)	(80,001)	30,748	(299,529)	(76,388)	(200,325)	-262%
Office For Accreditation □	(179,790)	(185,130)	(166,232)	(197,115)	(192,479)	(26,247)	-14%
Office For Diversity, Literacy, and Outreach Services □	(414,623)	(432,922)	(431,275)	(418,792)	(439,740)	(8,465)	-2%
Office For HR Dev □	(391,856)	(328,125)	(352,631)	(315,276)	(243,303)	109,328	45%
Office For Intellectual Freedom □	(413,999)	(485,809)	(423,429)	(475,794)	(506,775)	(83,346)	-16%
Total Net Revenues / (Expenses) After Overhead	(4,201,351)	(3,826,648)	(3,980,622)	(4,542,065)	(4,350,696)	(489,490)	-11%

American Library Association
Statement of Revenue and Expenses
5_Advocacy & Member Relations

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Revenues							
Advocacy & Member Rel, AED □	17,558	0	0	0	0	0	0%
Chapt Rel/Memb Svcs □	927	30,472	11,000	29,607	12,000	(17,607)	-147%
Chapter Relations □	5,250	7,560	5,000	8,960	5,000	(3,960)	-79%
Membership Dues	5,515,846	5,294,533	5,354,600	5,369,789	5,391,800	22,011	0%
International Rel □	47,922	46,726	44,000	49,391	44,000	(5,391)	-12%
Office for Research and Statistics □	(5)	91	0	6	0	(6)	0% LARC
Office Lib Advocacy □	150	535	0	995	0	(995)	0%
Public Awareness Office □	14,417	20,507	16,820	17,680	16,320	(1,360)	-8%
Total Revenues	5,602,065	5,400,424	5,431,420	5,476,428	5,469,120	(7,308)	-0%
Expenses							
Advocacy & Member Rel, AED □	670,971	259,872	284,320	217,195	0	(217,195)	0%
Chapt Rel/Memb Svcs □	357,360	744,816	755,302	746,850	750,791	3,941	1%
Chapter Relations □	145,296	149,538	157,056	140,628	157,667	17,039	11%
Membership Dues	93,057	98,597	90,000	97,060	100,000	2,940	3%
International Rel □	244,751	230,906	249,747	245,665	250,925	5,259	2%
Library □	382,833	396,839	402,079	332,454	470,473	138,018	29% LARC
Office for Research and Statistics □	202,584	212,127	216,097	180,323	0	(180,323)	0% LARC
Office Lib Advocacy □	273,721	297,330	329,161	322,923	296,599	(26,323)	-9%
Public Awareness Office □	482,495	461,691	446,662	412,059	473,448	61,389	13%
Public Programs □	205,033	194,326	211,537	185,104	297,804	112,699	38%
Total Expenses	3,058,102	3,046,042	3,141,961	2,880,262	2,797,706	(82,556)	-3%
Net Revenue							
Advocacy & Member Rel, AED □	(653,414)	(259,872)	(284,320)	(217,195)	(0)	217,195	0%
Chapt Rel/Memb Svcs □	(356,432)	(714,343)	(744,302)	(717,243)	(738,791)	(21,547)	-3%
Chapter Relations □	(140,046)	(141,978)	(152,056)	(131,668)	(152,667)	(20,999)	-14%
Membership Dues	5,422,789	5,195,935	5,264,600	5,272,729	5,291,800	19,071	0%
International Rel □	(196,829)	(184,180)	(205,747)	(196,274)	(206,925)	(10,651)	-5%
Library □	(382,833)	(396,839)	(402,079)	(332,454)	(470,473)	(138,018)	-29% LARC
Office for Research and Statistics □	(202,589)	(212,035)	(216,097)	(180,317)	0	180,317	0% LARC
Office Lib Advocacy □	(273,571)	(296,795)	(329,161)	(321,928)	(296,599)	25,328	9%
Public Awareness Office □	(468,078)	(441,184)	(429,842)	(394,379)	(457,128)	(62,749)	-14%
Public Programs □	(205,033)	(194,326)	(211,537)	(185,104)	(297,804)	(112,699)	-38%
Net Revenues / (Expenses)	2,543,963	2,354,383	2,289,459	2,596,166	2,671,414	75,248	3%

5_Advocacy

American Library Association
Statement of Revenues and Expenses
6_Executive Office

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change	
Revenues								
Development Office□	23	0	55,000	205,003	55,000	(150,003)	-273%	
Executive Board□	82,200	62,700	66,000	61,050	66,000	4,950	8%	
Executive Office□	13,599	18,627	194,493	167,932	44,493	(123,439)	-277%	
Public Policy and Advocacy	0	0	0	0	5,000	5,000	100%	
Office of Government Relations □	6,720	18,650	5,000	30,804	0	(30,804)	0%	reorganization
Washington Office□	6	30	0	0	0	(0)	0%	
Total Revenues	102,548	100,007	320,493	464,788	170,493	(294,295)	-173%	
Expenses								
ALA Awards□	7,093	6,221	7,244	8,064	7,244	(820)	-11%	
Development Office□	323,328	367,683	390,607	386,514	635,443	248,929	39%	
Executive Board□	357,398	358,875	367,027	271,078	367,027	95,949	26%	
Executive Office□	1,039,814	1,068,912	908,021	1,062,509	1,149,880	87,370	8%	
Human Resources□	716,483	846,852	906,994	863,872	1,008,220	144,348	14%	
Public Policy and Advocacy	568,880	539,972	530,592	631,036	1,600,858	969,822	61%	
Office of Government Relations □	682,229	645,371	699,598	633,347	0	(633,347)		reorganization
Standing Committees□	85,386	74,393	84,120	95,179	84,120	(11,059)	-13%	
Washington Office□	912,383	978,643	864,551	865,477	851,383	(14,094)	-2%	
Total Expenses	4,692,994	4,886,921	4,758,754	4,817,077	5,704,176	887,098	16%	
Net Revenue								
ALA Awards□	(7,093)	(6,221)	(7,244)	(8,064)	(7,244)	820	11%	
Development Office□	(323,305)	(367,683)	(335,607)	(181,512)	(580,443)	(398,932)	-69%	
Executive Board□	(275,198)	(296,175)	(301,027)	(210,028)	(301,027)	(90,999)	-30%	
Executive Office□	(1,026,215)	(1,050,286)	(713,528)	(894,577)	(1,105,387)	(210,809)	-19%	
Human Resources□	(716,483)	(846,852)	(906,994)	(863,872)	(1,008,220)	(144,348)	-14%	
Public Policy and Advocacy	(568,880)	(539,972)	(530,592)	(631,036)	(1,595,858)	(964,822)	-60%	
Office of Government Relations □	(675,509)	(626,721)	(694,598)	(602,544)	(0)	602,544		reorganization
Standing Committees□	(85,386)	(74,393)	(84,120)	(95,179)	(84,120)	11,059	13%	
Washington Office□	(912,378)	(978,613)	(864,551)	(865,477)	(851,383)	14,094	2%	
Net Revenues / (Expenses)	(4,590,447)	(4,786,915)	(4,438,261)	(4,352,289)	(5,533,683)	(1,181,393)	-21%	

American Library Association
Statement of Revenues and Expenses
7_Staff Support Services

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Expenses							
Staff Supp Services	169,829	178,710	175,347	134,999	97,661	(37,338)	-38%
Distribution Center	114,032	70,788	103,907	93,444	101,092	7,647	8%
Total Staff Supporting Services	283,861	249,498	279,254	228,443	198,752	(29,691)	-15%

American Library Association
Statement of Revenues and Expenses
8_Finance and Accounting

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close	2019 Budget % Change
Expenses							
Finance	773,886	796,298	745,276	830,155	759,323	(70,832)	-9%
Accounting	733,595	814,204	793,881	823,629	769,429	(54,199)	-7%
Total Finance and Accounting	1,507,481	1,610,503	1,539,157	1,653,784	1,528,752	(125,032)	-8%

American Library Association

Statement of Revenues and Expenses

9_ALA Divisions

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change	
Revenue								
AASL	1,881,231	455,507	1,843,144	1,664,787	473,265	(1,191,522)	-252%	
ACRL	2,618,342	5,368,999	2,500,543	2,693,458	5,063,591	2,370,133	47%	Conference in April
ALCTS	502,793	614,613	526,744	554,582	480,660	(73,922)	-15%	
ALSC	1,532,527	1,602,280	1,334,350	2,082,863	1,535,795	(547,068)	-36%	
ASCLA	95,693	58,094	117,269	68,926	112,943	44,017	39%	
CHOICE	2,892,974	2,940,494	2,970,365	2,813,283	2,797,719	(15,564)	-1%	
LITA	360,401	342,250	324,200	335,510	329,350	(6,160)	-2%	
LLAMA	240,287	261,798	240,695	279,277	234,695	(44,582)	-19%	
PLA	4,371,547	931,671	4,679,317	4,438,375	852,413	(3,585,962)	-421%	
RUSA	338,830	319,148	394,402	305,454	404,577	99,123	25%	
UFL	359,601	371,012	390,265	285,440	419,710	134,270	32%	
YALSA	619,249	540,112	729,115	674,785	670,289	(4,496)	-1%	
Total Revenue	15,813,475	13,805,979	16,050,409	16,196,739	13,375,007	(2,821,732)	-21%	
Expenses								
AASL	1,822,275	1,050,102	1,692,803	1,529,839	886,663	(643,176)	-73%	
ACRL	2,979,193	4,820,438	3,525,712	3,425,025	5,621,043	2,196,018	39%	Conference in April
ALCTS	505,643	531,677	542,132	478,301	524,475	46,174	9%	
ALSC	1,215,575	1,310,130	1,490,769	1,453,360	1,599,180	145,820	9%	
ASCLA	73,606	64,047	109,046	39,979	110,094	70,114	64%	
CHOICE	3,129,366	3,055,258	3,039,724	2,938,558	2,715,197	(223,360)	-8%	
LITA	342,950	350,741	362,591	363,928	360,746	(3,182)	-1%	
LLAMA	244,773	252,845	278,561	267,316	264,320	(2,996)	-1%	
PLA	3,328,625	1,342,397	4,506,660	3,641,429	1,601,954	(2,039,476)	-127%	
RUSA	421,353	412,068	454,775	406,447	447,144	40,697	9%	
UFL	377,685	368,823	375,670	340,729	386,863	46,135	12%	
YALSA	655,724	657,799	689,098	774,470	667,202	(107,269)	-16%	
Total Expenses	15,096,768	14,216,325	17,067,541	15,659,380	15,184,881	(474,499)	-3%	
9_Divisions								

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Net Rev/(Exp) From Operations							
AASL	58,956	(594,595)	150,341	134,948	(413,398)	(548,346)	-133%
ACRL	(360,851)	548,562	(1,025,170)	(731,567)	(557,452)	174,115	31%
ALCTS	(2,850)	82,935	(15,388)	76,280	(43,815)	(120,096)	-274%
ALSC	316,953	292,150	(156,419)	629,504	(63,385)	(692,888)	-1093%
ASCLA	22,087	(5,953)	8,223	28,947	2,849	(26,097)	-916%
CHOICE	(236,392)	(114,764)	(69,359)	(125,275)	82,522	207,797	252%
LITA	17,451	(8,491)	(38,391)	(28,418)	(31,396)	(2,979)	-9%
LLAMA	(4,486)	8,953	(37,866)	11,961	(29,625)	(41,586)	-140%
PLA	1,042,922	(410,726)	172,657	796,945	(749,541)	(1,546,486)	-206%
RUSA	(82,523)	(92,920)	(60,373)	(100,993)	(42,567)	58,426	137%
UFL	(18,084)	2,189	14,595	(55,288)	32,847	88,135	268%
YALSA	(36,474)	(117,687)	40,017	(99,685)	3,087	102,773	3329%
Total Net Rev/(Exp) From Operations	716,707	(410,346)	(1,017,132)	537,359	(1,809,874)	(2,347,233)	-130%
Transfer To Endowment							
ACRL	250,000	250,000	350,000	0	0	0	0%
ALSC	150,000	162,000	150,000	150,000	(100,000)	(250,000)	-250%
Total Transfer To Endowment	400,000	412,000	500,000	150,000	(100,000)	(250,000)	-250%
Net Revenues							
AASL	58,956	(594,595)	150,341	134,948	(413,398)	(548,346)	-133%
ACRL	(610,851)	298,562	(1,375,170)	(731,567)	(557,452)	174,115	31%
ALCTS	(2,850)	82,935	(15,388)	76,280	(43,815)	(120,096)	-274%
ALSC	166,953	130,150	(306,419)	479,504	36,615	(442,888)	-1210%
ASCLA	22,087	(5,953)	8,223	28,947	2,849	(26,097)	-916%
CHOICE	(236,392)	(114,764)	(69,359)	(125,275)	82,522	207,797	252%
LITA	17,451	(8,491)	(38,391)	(28,418)	(31,396)	(2,979)	-9%
LLAMA	(4,486)	8,953	(37,866)	11,961	(29,625)	(41,586)	-140%
PLA	1,042,922	(410,726)	172,657	796,945	(749,541)	(1,546,486)	-206%
RUSA	(82,523)	(92,920)	(60,373)	(100,993)	(42,567)	58,426	137%
UFL	(18,084)	2,189	14,595	(55,288)	32,847	88,135	268%
YALSA	(36,474)	(117,687)	40,017	(99,685)	3,087	102,773	3329%
Total Net Revenues (Expen	316,707	(822,346)	(1,517,132)	387,359	(1,709,874)	(2,097,233)	-123%

American Library Association

Statement of Revenues and Expenses

10_Round Tables

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Revenues							
Ethnic & Multicultural Information Exchange RT □	214,482	226,296	164,565	305,272	164,565	(140,707)	-86%
Exhibits RT□	7,381	6,770	9,500	6,499	9,500	3,001	32%
Federal and Armed Forces Libraries RT□	3,606	3,423	3,750	3,393	0	(3,393)	0% <i>RUSA FY19</i>
Games & Gaming RT□	4,510	9,451	10,000	6,657	10,000	3,343	33%
Gay, Lesbian, Bisexual, and Transgender RT□	23,450	52,917	38,150	53,209	33,244	(19,965)	-60%
Government Documents RT□	41,479	25,037	50,300	22,635	33,102	10,467	32%
Graphic Novel and Comic RT	0	0	0	0	3,000	3,000	100% <i>new in FY19</i>
Intellectual Freedom RT□	14,507	16,402	23,752	22,321	22,500	179	1%
International Relations RT□	18,289	14,195	11,150	21,101	11,150	(9,951)	-89%
Learning RT□	9,739	10,554	13,875	7,782	13,875	6,093	44%
Library History RT□	7,125	6,992	5,867	7,604	5,867	(1,737)	-30%
Library Instruction RT□	22,191	24,206	24,500	31,078	27,000	(4,078)	-15%
Library Research RT□	8,924	9,024	0	9,572	9,000	(572)	-6%
Library Support Staff Interests RT□	3,017	3,345	6,450	4,090	6,450	2,360	37%
Map and Geospatial Information RT□	14,435	9,891	12,550	6,711	12,550	5,839	47%
New Members RT□	19,008	18,450	18,243	20,996	18,243	(2,753)	-15%
Retired Members RT□	4,468	5,279	4,000	6,151	4,000	(2,151)	-54%
Social Responsibilities RT□	11,582	9,719	11,340	12,445	11,340	(1,105)	-10%
Staff Organizations RT□	493	2,794	2,400	2,325	2,400	75	3%
Sustainability RT□	2,153	3,025	2,000	4,716	3,300	(1,416)	-43%
Video RT□	4,089	9,683	7,200	3,440	7,200	3,760	52%
Total Revenues	434,927	467,454	419,592	557,998	408,286	(149,712)	-37%
Expenses							
Ethnic & Multicultural Information Exchange RT □	79,194	129,764	187,400	115,858	187,400	71,542	38%
Exhibits RT□	7,979	10,246	8,219	9,570	7,855	(1,715)	-22%

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change	
Federal and Armed Forces Libraries RT□	1,538	2,064	3,750	3,510	0	(3,510)	0%	<i>RUSA FY19</i>
Games & Gaming RT□	4,165	8,083	10,000	4,744	10,000	5,256	53%	
Gay, Lesbian, Bisexual, and Transgender RT□	32,892	23,982	26,530	12,578	24,780	12,202	49%	
Government Documents RT□	32,316	24,416	49,275	21,222	30,441	9,219	30%	
Graphic Novel and Comic RT	0	0	0	0	2,850	2,850	100%	<i>new in FY19</i>
Intellectual Freedom RT□	11,003	8,729	27,354	10,521	31,853	21,332	67%	
International Relations RT□	7,669	3,337	8,950	9,867	8,950	(917)	-10%	
Learning RT□	8,939	4,754	13,845	4,686	13,845	9,159	66%	
Library History RT□	6,590	3,471	7,077	3,371	7,077	3,706	52%	
Library Instruction RT□	7,493	11,317	34,285	12,541	25,761	13,220	51%	
Library Research RT□	1,609	1,393	5,575	1,438	6,475	5,037	78%	
Library Support Staff Interests RT□	1,000	404	6,450	427	6,450	6,023	93%	
Map and Geospatial Information RT□	6,988	9,555	12,550	2,809	12,425	9,616	77%	
New Members RT□	7,638	10,363	16,247	14,755	16,247	1,492	9%	
Retired Members RT□	1,398	1,393	1,000	3,685	1,000	(2,685)	-269%	
Social Responsibilities RT□	9,697	5,583	11,335	3,880	11,335	7,455	66%	
Staff Organizations RT□	57	394	1,370	311	1,370	1,059	77%	
Sustainability RT□	265	2,116	1,312	97	3,032	2,935	97%	
Video RT□	1,480	6,972	7,170	2,795	6,900	4,105	59%	
Total Expenses	229,911	268,338	439,694	238,665	416,046	177,381	43%	
Net Rev/(Exp) From Operations								
Ethnic & Multicultural Information Exchange RT □	135,289	96,533	(22,835)	189,414	(22,835)	(212,249)	-929%	
Exhibits RT□	(599)	(3,476)	1,281	(3,071)	1,645	4,716	287%	
Federal and Armed Forces Libraries RT□	2,067	1,358	(0)	(117)	0	117	0%	
Games & Gaming RT□	346	1,367	(0)	1,913	(0)	(1,913)		
Gay, Lesbian, Bisexual, and Transgender RT□	(9,441)	28,936	11,620	40,631	8,464	(32,167)	-380%	
Government Documents RT□	9,163	621	1,025	1,413	2,661	1,248	47%	
Graphic Novel and Comic RT	0	0	0	0	150	150	100%	
Intellectual Freedom RT□	3,503	7,672	(3,602)	11,799	(9,353)	(21,152)	-226%	
International Relations RT□	10,619	10,858	2,200	11,234	2,200	(9,034)	-411%	
Learning RT□	800	5,800	30	3,097	30	(3,067)	-10222%	
Library History RT□	535	3,521	(1,210)	4,233	(1,210)	(5,443)	-450%	
Library Instruction RT□	14,699	12,888	(9,785)	18,536	1,239	(17,297)	-1396%	

	2016 Actual	2017 Actual	2018 Budget	2018 Third Close	2019 Budget	2019 Budget Less 3rd Close Actuals	2019 Budget % Change
Library Research RT□	7,315	7,631	(5,575)	8,134	2,525	(5,609)	-222%
Library Support Staff Interests RT□	2,016	2,941	0	3,663	0	(3,663)	
Map and Geospatial Information RT□	7,447	336	(0)	3,902	125	(3,777)	-3021%
New Members RT□	11,371	8,087	1,996	6,242	1,996	(4,246)	-213%
Retired Members RT□	3,070	3,886	3,000	2,466	3,000	534	18%
Social Responsibilities RT□	1,885	4,137	5	8,565	5	(8,560)	-171208%
Staff Organizations RT□	436	2,400	1,030	2,014	1,030	(984)	-96%
Sustainability RT□	1,888	909	688	4,620	268	(4,352)	-1624%
Video RT□	2,609	2,711	30	646	300	(346)	-115%
Total Net Rev/(Exp) From Operations	205,016	199,116	(20,102)	319,334	(7,760)	(327,094)	-4215%

American Library Association

11_Grants by Fund Budget

	2019 Gov't Exchange Budget	2019 Non-Gov't Exchange Budget	2019 Contributions Budget	2019 All Grants Budget	2018 All Grants Budget	2019 All Grants Change
(430) Subtotal Grants & Awards	909,287	3,788,070	210,664	4,908,021	4,986,226	4,986,226
(440) Subtotal Misc.	0	0	0	0	1,118,517	1,118,517
(40) Total Revenues	909,287	3,788,070	210,664	4,908,021	6,104,743	6,104,743
(500) Payroll & Related Expenses	201,403	1,093,985	140,479	1,435,867	1,714,555	1,714,555
(510) Outside Services	401,459	1,148,739	6,800	1,556,998	1,229,574	1,229,574
(520) Travel and Related Expenses	1,000	172,904	7,500	181,404	286,194	286,194
(530) Meetings and Conferences	55,136	247,780	15,150	318,066	537,776	537,776
(540) Publication Related Expenses	0	247,314	3,000	250,314	173,310	173,310
(550) Operating Expenses	173,389	388,503	26,735	588,627	1,383,158	1,383,158
(590) IUT	705	504	11,000	12,209	27,372	27,372
Total Direct Expenses	833,092	3,299,728	210,664	4,343,485	5,351,939	5,351,939
Contribution Margin	76,195	488,342	0	564,536	752,804	752,804
IUT-General Overhead	76,194	488,340	0	564,534	752,804	752,804
Total Expenses Excl. Alloc	909,286	3,788,068	210,664	4,908,019	6,104,743	6,104,743
IUT-Allocations	0	0	0	0	0	0
Total Exp. Incl. OH & Alloc.	909,286	3,788,068	210,664	4,908,019	6,104,743	6,104,743
Net Rev/(Exp) Before Taxes	1	2	0	3	0	0

American Library Association

12_Endowments

	2019	2019	2019	2018	2018	2018	2019	2019	2019
	Unrestricted	Temp Restricted	All Endowments	Unrestricted	Temp Restricted	All Endowments	Unrestricted	Temp Restricted	All Endowments
	Budget	Budget	Budget	Budget	Budget	Budget	Change	Change	Change
(400) Subtotal Dues	0	0	0	(73,000)	0	(73,000)	(73,000)	0	(73,000)
(410) Subtotal Sales-Net	19,500	(19,500)	0	22,650	(22,650)	(0)	3,150	(3,150)	(0)
(411) Subtotal Other Sales	0	0	0	5,000	0	5,000	5,000	0	5,000
(420) Subtotal Meetings and Conferences	5,742	0	5,742	22,000	0	22,000	16,258	0	16,258
(440) Subtotal Misc.	425,390	148,500	573,890	315,409	98,500	413,909	(109,981)	(50,000)	(159,981)
(40) Total Revenues	450,632	129,000	579,632	292,059	75,850	367,909	(158,573)	(53,150)	(211,723)
(500) Payroll & Related Expenses	115,113	0	115,113	54,287	0	54,287	(60,826)	0	(60,826)
(510) Outside Services	282,986	0	282,986	284,655	0	284,655	1,669	0	1,669
(520) Travel and Related Expenses	87,000	0	87,000	90,801	0	90,801	3,801	0	3,801
(530) Meetings and Conferences	315,100	0	315,100	417,401	0	417,401	102,301	0	102,301
(540) Publication Related Expenses	15,900	0	15,900	9,425	0	9,425	(6,475)	0	(6,475)
(550) Operating Expenses	(81,450)	88,500	7,050	(61,430)	88,500	27,070	20,020	0	20,020
(590) IUT	348,016	0	348,016	440,124	0	440,124	92,108	0	92,108
Total Direct Expenses	1,082,665	88,500	1,171,165	1,235,263	88,500	1,323,763	152,598	0	152,598
Contribution Margin	(632,033)	40,500	(591,533)	(943,204)	(12,650)	(955,854)	(311,171)	(53,150)	(364,321)
Total Expenses Excl. Alloc	1,182,665	88,500	1,271,165	620,263	88,500	708,763	(562,402)	0	(562,402)
Total Exp. Incl. OH & Alloc.	1,182,665	88,500	1,271,165	620,263	88,500	708,763	(562,402)	0	(562,402)
Net Rev/(Exp)	(732,033)	40,500	(691,533)	(328,204)	(12,650)	(340,854)	403,829	(53,150)	350,679

ALA Fiscal Year 2019 Annual Estimates of Income

Per Article IX, Finances, Section 1 of ALA's Bylaws: Annual estimates of income shall be based upon the unexpended balance remaining from the previous year plus anticipated revenues for the next budget year. BARC is charged with reviewing and approving the Annual Estimates of Income.

	TOTAL ALA
ALA Net Assets (projected at end of FY 2018)	\$ 37,643,998
FY 2019 Budgeted Revenues	
General Fund	28,138,527
Divisions	13,375,007
Roundtables	408,286
Grants & Awards	4,908,021
Endowment	579,632
TOTAL	47,409,473
FY 2019 Annual Estimates of Income	\$ 85,053,471

Memo Only			
Estimates of Income by Fund			
	<u>Divisions</u>	<u>Round Tables</u>	
Available Net Asset Balance (projected at end of FY 2018)	\$ 13,263,800	\$ 1,895,316	
FY 2019 Budgeted Revenues	13,375,007	408,286	
FY 2019 Annual Estimates of Income	\$ 26,638,807	\$ 2,303,602	

American Library Association

Fiscal Year 2019 Capital Requests

<u>ALA UNIT</u>	<u>Capital Item</u>		<u>Cost (\$)</u>	<u>Asset Life (Yrs)</u>	<u>Depreciation Expense in FY19 Operating Budget (\$)</u>	
ITTS	CRM Salesforce Pilot Implementation & iMIS Integration	\$	148,000	5	\$	14,800
ITTS	Virtualization server platform	\$	70,000	5	\$	7,000
ITTS	Managed Services	\$	124,000	5	\$	12,400
ITTS	PC Services	\$	26,298	5	\$	2,630
ITTS	eCommerce System Improvements	\$	150,000	5	\$	15,000
ITTS	Security Audit Remediation	\$	75,000	5	\$	7,500
ALA wide	Laptop/monitor rollout	\$	150,000	3	\$	25,000
Booklist	Booklist Online and publishing system infrastructure	\$	84,000	5	\$	8,400
RDA	RDA Toolkit and Registry Development Costs	\$	175,000			amortized
Total FY19 Capital Requests		\$	<u>1,002,298</u>		\$	<u>92,730</u>

part of planned 3 year
investments in IT.