Where Is the Library Budget Going? Using ILS Fund Codes and Reports for Fiscal Accountability

Debbi Smith
Adelphi University, smith8@adelphi.edu

Follow this and additional works at: <https://docs.lib.purdue.edu/charleston>

Part of the [Collection Development and Management Commons](#)

An indexed, print copy of the Proceedings is also available for purchase at:

<http://www.thepress.purdue.edu/series/charleston>.

You may also be interested in the new series, Charleston Insights in Library, Archival, and Information Sciences. Find out more at: <http://www.thepress.purdue.edu/series/charleston-insights-library-archival-and-information-sciences>.

Debbi Smith, "Where Is the Library Budget Going? Using ILS Fund Codes and Reports for Fiscal Accountability" (2016). *Proceedings of the Charleston Library Conference*.
<http://dx.doi.org/10.5703/1288284316424>

Where Is the Library Budget Going? Using ILS Fund Codes and Reports for Fiscal Accountability

Debbi A. Smith, *Collection Strategies Librarian, Adelphi University*

Abstract

Our collections continue to migrate to an online environment, but often administrators outside the library are tied to fiscal concepts that do not reflect new formats and modes of access. Administrators look at electronic resource expenditures and don't always understand that they are not just for databases but also for e-journals and e-books that can be subscribed to or owned. Fund code structures that are built into instrument landing systems (ILS) such as Innovative's Sierra can be used to demonstrate how material budgets are expended by format and function, which can then be tied into more formal assessment and analysis of resources.

Collection Strategies in a Digital Age

Library resources continue to migrate from traditional, tangible materials to virtual, online ones. Library administrators don't always recognize this transition when they allocate the library budget along established lines of books, journals, continuations, and for general electronic resources.

Electronic resources can then be a black hole that does not differentiate among such disparate resources as e-books, e-journals, or databases, and it is not always clear what is being spent on access to resources as opposed to perpetual ownership. The fund code structure present in an ILS system can be a powerful tool to track these expenditures and demonstrate collection strategies in support of subject areas by format and function. Format migration and fiscal accountability can then be communicated by simple reports to administration.

Original Subject Fund Codes

The Adelphi University Libraries use Sierra as their ILS. The basic fund code structure is composed of a

three-letter mnemonic code for a department followed by a letter indicating the format of an item. Format codes had lined up with established administration lines that invoices were paid against: Books, nonprint (audio/visual), continuations, and periodicals. The invoice line for electronic resources, however, had only one general fund code for any resource that was accessed by computer. It made sense in a time when there were few such resources, and they were usually general/multidisciplinary databases, but over time, it came to group together subject specific databases, along with resources such as e-journals and e-books, into one budget line. This made it difficult to ascertain how much money was being spent for these very different resources.

As an example, the original fund structure and hypothetical expenditures for the Art Department is shown in Chart 1:

<u>CODE</u>	<u>RESOURCE</u>	<u>EXPENDITURE</u>
ARTB	Books	\$10,000
ARTN	Non-print/ media	\$500
ARTC	Continuations/ standing orders	\$5,000
ARTP	Periodicals	\$15,000
		\$35,000

Chart 1. Art department original fund codes.

Added Fund Codes for Online Formats

New fund codes were added for e-books, e-journals, e-continuations, streaming, and subject-specific databases to document the expenditure of the library budget on subject specific e-formats. When these codes were added and applied to the relevant resources, administration was able to see the actual greater amount of library support given to the Art Department.

CODE	RESOURCE	EXPENDITURE
ARTB	Books	\$10,000
ARTBE	E-Books	\$5,000
ARTN	Non-print/ media	\$500
ARTNS	Streaming media	\$750
ARTC	Continuations	\$5,000
ARTCE	E-Continuations	\$250
ARTP	Periodicals	\$15,000
ARTPE	E-Journals	\$2,000
ARTE	Databases	\$5,000
		\$43,500

Chart 2. Art department revised fund codes.

The funding is now seen to be \$43,500, not \$35,000, when e-formats are added in.

Figure 1. Expenditure comparison with added fund codes.

In addition, multidisciplinary databases and bundled e-journal and e-book packages used by multiple departments have general fund codes that allow tracking of expenditures on general e-resources against those that are used exclusively for one subject: GENB, GENBE, GENN, GENS, GENC, GENCE, GENP, GENPE, GENE.

Access vs. Ownership

Resources aside from databases that are accessed rather than owned can also be tracked with fund codes. Fund codes for our demand-driven acquisitions (DDA) program with Ebrary through

Yankee Book Peddler (YBP) were added to indicate short-term loans on e-books. These loans are treated analogously to interlibrary loans in that they are temporary uses of material not being added to the collection. Thus, they are not charged to a specific department. The fund code for art, as an example, would be ARTD, allowing us to track short-term loans by subject but invoiced as a general Ebrary short-term loan. However, once a purchase is triggered, the appropriate subject e-book fund is applied to the item by Sierra like any firm-ordered e-book (i.e., a DDA-triggered art e-book purchase would get the ARTBE fund code).

Reports by Function/Format

Sierra reports can be run by format fund codes to analyze spending for a format by subject. Chart 4 shows a report of databases by specific subject, and Chart 5 shows a report for e-books by subject. Comparisons can then be made of the use of the budget to support different departments by particular formats and compare the use of formats among departments.

Collection Strategy Implications

The fund code properties of Innovative's Sierra were applied to build a structure to track expenditures by subject and format that can be modified with the addition of new codes as modes of access and ownership evolve. The creation of new codes that reflect format developments and migrations demonstrates fiscal accountability by showing what library resources are being delivered from our university allocated budget. At the Adelphi Libraries, adding new fund codes allows us to account for such distinctions as spending for print and e-books as well as to account for spending on subject specific databases. Knowing how much we are spending on specific types of resources allows more granular assessment of their utility to the collection. Fund codes can continue to be added in the future for new disruptive formats we can't now foresee

15-16 Databases : ACCOUNTING REPORT --							
	Appropriation	Expenditure	Encumbrance	Free Balance	Cash Balance		
15-16 Databases							
acce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
ante	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
arte	\$23,600.00	\$15,747.06	\$0.00	\$7,852.94	\$7,852.94		67%
bioe	\$10,000.00	\$5,999.99	\$0.00	\$4,000.01	\$4,000.01		60%
buse	\$55,000.00	\$49,071.10	\$0.00	\$5,928.90	\$5,928.90		89%
chee	\$7,750.00	\$0.00	\$0.00	\$7,750.00	\$7,750.00		0%
chie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
come	\$7,100.00	\$0.00	\$0.00	\$7,100.00	\$7,100.00		0%
crie	\$4,250.00	\$0.00	\$0.00	\$4,250.00	\$4,250.00		0%
dane	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
eare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
ecoe	\$11,200.00	\$0.00	\$0.00	\$11,200.00	\$11,200.00		0%
edue	\$1,650.00	\$0.00	\$0.00	\$1,650.00	\$1,650.00		0%
ence	\$26,200.00	\$13,285.60	\$0.00	\$12,914.40	\$12,914.40		51%
enge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
enve	\$9,650.00	\$840.00	\$0.00	\$8,810.00	\$8,810.00		9%
ethe	\$1,400.00	\$2,837.18	\$0.00	-\$1,437.18	-\$1,437.18		203%
fore	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
gene	\$195,093.40	\$74,737.98	\$0.00	\$120,355.42	\$120,355.42		38%
heae	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
hise	\$18,500.00	\$0.00	\$0.00	\$18,500.00	\$18,500.00		0%
libe	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00		0%
mate	\$10,250.00	\$0.00	\$0.00	\$10,250.00	\$10,250.00		0%
muse	\$32,000.00	\$5,130.00	\$0.00	\$26,870.00	\$26,870.00		16%
nure	\$71,250.00	\$3,888.03	\$0.00	\$67,361.97	\$67,361.97		5%
phoe	\$6,500.00	\$700.00	\$0.00	\$5,800.00	\$5,800.00		11%
phie	\$2,900.00	\$0.00	\$0.00	\$2,900.00	\$2,900.00		0%
phye	\$27,000.00	\$27,209.14	\$0.00	-\$209.14	-\$209.14		101%
pole	\$10,300.00	\$5,300.65	\$0.00	\$4,999.35	\$4,999.35		51%
psye	\$57,600.00	\$15,268.90	\$0.00	\$42,331.10	\$42,331.10		27%
rele	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
sche	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
soce	\$28,400.00	\$0.00	\$0.00	\$28,400.00	\$28,400.00		0%
sowe	\$11,200.00	\$0.00	\$0.00	\$11,200.00	\$11,200.00		0%
spee	\$8,900.00	\$999.00	\$0.00	\$7,901.00	\$7,901.00		11%
thee	\$8,600.00	\$4,850.00	\$0.00	\$3,750.00	\$3,750.00		56%
swbe	\$330,250.60	\$657,693.90	\$0.00	-\$327,443.30	-\$327,443.30		199%
15-16 Databases	Total	\$983,044.00	\$883,558.53	\$0.00	\$99,485.47	\$99,485.47	90%

Figure 2. Databases by subject.

15-16 E-books : ACCOUNTING REPORT --							
	Appropriation	Expenditure	Encumbrance	Free Balance	Cash Balance		
15-16 E-books							
accbe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
antbe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
artbe	\$0.00	\$384.94	\$99.00	-\$483.94	-\$384.94		***
biobe	\$0.00	\$938.00	\$39.99	-\$977.99	-\$938.00		***
chebe	\$900.00	\$0.00	\$0.00	\$900.00	\$900.00		0%
chibe	\$360.00	\$0.00	\$0.00	\$360.00	\$360.00		0%
combe	\$2,250.00	\$249.60	\$0.00	\$2,000.40	\$2,000.40		11%
cribe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
danbe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
earbe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
ecobe	\$3,600.00	\$185.07	\$106.00	\$3,308.93	\$3,414.93		8%
edube	\$9,000.00	\$469.00	\$116.00	\$8,415.00	\$8,531.00		7%
encbe	\$0.00	\$2,860.27	\$0.00	-\$2,860.27	-\$2,860.27		***
engbe	\$0.00	\$68.89	\$0.00	-\$68.89	-\$68.89		***
envbe	\$0.00	\$119.94	\$0.00	-\$119.94	-\$119.94		***
ethbe	\$0.00	\$132.49	\$0.00	-\$132.49	-\$132.49		***
forbe	\$0.00	\$373.97	\$0.00	-\$373.97	-\$373.97		***
genbe	\$0.00	\$10,025.20	\$154.94	-\$10,180.14	-\$10,025.20		***
heabe	\$0.00	\$0.00	\$96.00	-\$96.00	\$0.00		***
hisbe	\$8,100.00	\$2,053.73	\$0.00	\$6,046.27	\$6,046.27		25%
libbe	\$900.00	\$26.99	\$64.99	\$808.02	\$873.01		10%
matbe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
nurbe	\$14,400.00	\$747.40	\$0.00	\$13,652.60	\$13,652.60		5%
phebe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
phibe	\$0.00	\$111.93	\$0.00	-\$111.93	-\$111.93		***
phybe	\$0.00	\$80.00	\$0.00	-\$80.00	-\$80.00		***
polbe	\$3,600.00	\$1,448.40	\$0.00	\$2,151.60	\$2,151.60		40%
psybe	\$10,800.00	\$48.00	\$0.00	\$10,752.00	\$10,752.00		0%
refbe	\$9,000.00	\$15,089.33	\$294.00	-\$6,383.33	-\$6,089.33		171%
relbe	\$0.00	\$225.75	\$0.00	-\$225.75	-\$225.75		***
schbe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		***
soebe	\$900.00	\$505.94	\$0.00	\$394.06	\$394.06		56%
sowbe	\$4,950.00	\$3,287.88	\$79.99	\$1,582.13	\$1,662.12		68%
spebe	\$0.00	\$0.00	\$39.95	-\$39.95	\$0.00		***
thebe	\$270.00	\$214.00	\$0.00	\$56.00	\$56.00		79%
busbe	\$2,700.00	\$254.89	\$0.00	\$2,445.11	\$2,445.11		9%
musbe	\$5,400.00	\$226.48	\$325.00	\$4,848.52	\$5,173.52		10%
15-16 E-books	Total	\$77,130.00	\$40,128.09	\$1,415.86	\$35,586.05	\$37,001.91	54%

Figure 3. E-books by subject.

References

- Smith, D. A. (2014). The collection budget fund structure: A case study illustrating the need for collaboration between collection development and acquisitions. *Library Collections, Acquisitions, & Technical Services*, 38(3/4), 92–98. <http://www.tandfonline.com/doi/abs/10.1080/14649055.2015.1082316>
- vanDuinkerken, W., Smith, J., Harrell, J., Reynolds, L. J., Tucker, S., & Carrigan, E. (2008). Creating a flexible fund structure to meet the needs and goals of the library and its users. *Library Collections, Acquisitions, & Technical Services*, 32(3/4), 142–149. <https://doi.org/10.1016/j.lcats.2009.01.001>
- Wittenbach, S. (2005). Restructuring collection development for empowerment and accountability. *Collection Building*, 24(3), 83–86. <https://doi.org/10.1108/01604950510608249>