The Library's goal is to maintain a balanced and well-rounded collection, which is also responsive to current user needs. The Book Budget is divided into two parts, Library Funds and Subject Funds. The Library Funds include General Reference and Collection Development. The Associate Dean for Collections and Operations sets the amount for each of these funds annually in consultation with the Dean and the reference librarians. Most of the remainder of the book budget is divided by formula among twenty-four broad subject areas. In addition, some funding earmarked for specific subject funds to support graduate programs is assigned outside the formula. Funds are assigned to subject areas, not to departments or programs. Subject areas may or may not correspond to an individual department or school.

The allocation formula consists of five elements. The first is a baseline allocation ($1,000) to each subject line. This is intended to provide a minimum level of support for each subject. A baseline supplement (currently $3,000) is added for those subjects for which Roesch Library is the primary OhioLINK collection. Of the remaining funds available for allocation, 20% are allocated by number of faculty, 40% by number of student credit hours (with a graduate: undergraduate weighting of 1.5:1), 20% by cost of materials, and 20% by use data. Faculty and credit hour data are taken from the most recent edition of the UD Fact Book from Institutional Studies. Cost of materials is based on average prices for U.S. College Books in the most recent edition of the Bowker Annual of Library and Book Trade Information or from the YBP book price reports. Use data by subject is compiled in-house using the Libraries' automation system.

In order to avoid serious imbalances in our collection, the allocation to any subject area will be capped at a maximum of its baseline plus 10% of the remaining allocable funds. Funds remaining from the allocation process (as a result of rounding, capping, etc.) are normally assigned to the General Reference Fund. A portion of these remaining funds may also be assigned to particular subject funds to meet unusual needs. The Associate Dean for Collections and Operations makes such assignments, if any, when preparing the Book Budget for each fiscal year.