

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 1/15/2026

AGENDA ITEM NUMBER: F.2.a.

Budget & Finance Committee
Financials for the Month Ending **11/30/2025**

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the November 30, 2025 month-end close. Overall, with 91.8% of the budget year elapsed, year-to-date Library revenue at 97.0% collected is within budget and year-to-date expense, at 87.0%, is also within budget. The report also details monthly activity for November; year-to-date totals; and provides year-end projections.

REVENUE:

- ✓ **Property Tax for Library Proceeds Booked.** The full \$30,947,322 Library Tax allocation was booked to the Library Fund in January.
- ✓ **New York State Library Aid 2025-26:** New York State's enacted 2025-2026 budget, which provides the Library's aid for calendar year 2025. Resolution 2025-31 was approved to accurately depict the amount received in August.
- ✓ **Refunds – P/ Y Expenses** revenue represents reimbursable expenses occurring in the prior year for which reimbursements were received in the current year.
- ✓ **Refunds – Contract Library** revenue represents a return of fine revenue collected by contract libraries in excess of local expenses of those libraries. The revenue is transmitted as part of the year-end closing process.
- ✓ **Interest Earnings** revenue is performing well reflecting the higher short-term interest rate environment we are presently experiencing. This is expected to continue throughout the year.

EXPENSE:

- ✓ **Salaries and wage expense running under budget.** Overall, year-to-date Net Personal Services expense consumed 84.7% of the budget. Savings include vacancies due to turnover and hiring challenges.
- ✓ **Fringe Benefit expense is running under budget at 87.5% overall.**
 - Employer FICA – Regular & Medicare are the employer share of payroll taxes for Social Security and Medicare. Savings reflect savings in salary and wage expense.
 - Active Employee Health cost is under budget reflecting usage experience.
 - Health Insurance Waiver is over budget, at 120.9% of budget. This includes a retro adjustment due to the Library Association 2025 Contract.
 - Retirement expenses are running over budget due to the rate change for NYS Retirement. Erie County will reconcile the amount once billed by NYS, which is typically in February of 2026.

We will closely monitor these accounts.
- ✓ **Highway Supplies (rock salt) show at 52.1%.**

This relatively small account (\$19,500 annual budget) is very seasonal in nature. Library purchased additional rock salt in November, and issued purchase order for balance of 2025.
- ✓ **Several remaining operating accounts above 91.8%.**

Several account variances reflect timing variations and the need of services. These accounts are: Office Supplies and Out of Area Travel.
- ✓ **Contractual Payments to Contract Libraries combined show at 99.6%.** The above budget variances reflect the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance.
- ✓ **Interfund Expense – Utilities: YTD expense reflects the seasonal nature of utility expense.**

Natural gas is currently under budget at 69.6% of the budget. We will continue to monitor, a significant portion of the area's electricity generation utilizes natural gas.

Electricity is under budget at 83.4% of the budget. This in nature will fluctuate throughout the year and will continue to be monitored.

ACTION REQUIRED: None – Informational Report

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2025 OPERATING BUDGET
Revenue Detail as of 11/30/2025

SAP Account Number	Account Description	91.8% of Budget Year				YTD Revenue	To Be Realized	% of Budget Collected	2025 Estimated	Variance Under (Over) Budget
		Adopted Budget	Adjustments	Adjusted Budget	Revenue November					
REVENUE FROM LIBRARY OPERATIONS										
419000	Library Charges/Fees	22,500	0	22,500	2,505	21,320.85	1,179	94.8%	23,200	(700)
422000	Copies	19,000	0	19,000	1,125	15,308.82	3,691	80.6%	16,700	2,300
466040	Printing	57,918	0	57,918	4,982	62,214.14	(4,296)	107.4%	67,800	(9,882)
466030	Book Bags	600	0	600	34	688.90	(89)	114.8%	750	(150)
466020	Minor Sale - Other	3,575	0	3,575	171	1,686.82	1,888	47.2%	1,840	1,735
420510	Rent - Real Prop - Auditorium	27,500	0	27,500	1,740	22,199.90	5,300	80.7%	24,200	3,300
420530	Comm - Tel Booth Food Svs	12,000	0	12,000	761	8,657.35	3,343	72.1%	11,000	1,000
TOTAL REVENUE FROM LIBRARY OPERATIONS		143,093	0	143,093	11,318	132,076.78	11,016	92.3%	145,490	(2,397)
REVENUE FROM STATE & COUNTY GOVT.										
400020	Library Real Prop Tax	30,947,322	0	30,947,322		30,947,322.01	(0)	100.0%	30,947,322	(0)
408140	NYS Aid-Lib Incl Incent	2,150,347	102,137	2,252,484		2,252,484.00	0	100.0%	2,252,484	0
408150	NYS Aid to Member Libraries	310,582	7,392	317,974		286,176.00	31,798	90.0%	317,974	0
408160	State Aid - Special	0	140,000	140,000		140,000.00	0	100.0%	140,000	0
TOTAL REVENUE FROM STATE & COUNTY GOVT.		33,408,251	249,529	33,657,780	0	33,625,982.01	31,798	99.9%	33,657,780	(0)
OTHER REVENUE										
419010	Refunds - Cont Library	5,780	0	5,780		0.00	5,780	0.0%	5,780	0
423000	Refund P/Y Expenses	10,000	0	10,000		15,303.49	(5,303)	153.0%	10,000	0
445030	Int & Earn - Gen Inv	90,000	0	90,000	15,184	171,735.18	(81,735)	190.8%	168,400	(78,400)
466010	NSF Check Fees	0	0	0		0.00	0	0.0%	0	0
466000	Miscellaneous Receipts		1,000	1,000		1,000.00	0	100.0%	1,000	0
467000	Misc Depart Income	2,500	0	2,500	259	1,958.67	541	78.3%	2,100	400
479100	Other Contributions	170,000	0	170,000		100,000.00	70,000	58.8%	170,000	0
TOTAL OTHER REVENUE		278,280	1,000	279,280	15,443	289,997.34	(10,717)	103.8%	357,280	(78,000)
USE OF FUND BALANCE										
402190	Appropriated Fund Balance	839,804	165,471	1,005,275		0.00	1,005,275	0.0%	1,711,120	(705,845)
TOTAL USE OF FUND BALANCE		839,804	165,471	1,005,275	0	0.00	1,005,275	0.00%	1,711,120	(705,845)
GRAND TOTAL OPERATING REVENUE		34,669,428	416,000	35,085,428	26,761	34,048,056.13	1,037,372	97.0%	35,871,670	(786,242)

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 11/30/2025

91.8% of Budget Year

SAP Acct. Nbr.	Account Description	2025 Adopted Budget	2025 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		
												YTD Expend & Encumb	YTD Expend/ & Encumb	
OPERATING EXPENDITURES														
PERSONAL SERVICES														
Regular Salaries & Wages														
500000	Full Time - Salaries	13,965,657		0	13,965,657	\$1,004,760	11,880,069.50			11,880,069.50	2,085,588	85.1%	85.1%	
500010	Part Time - Wages	4,168,344		0	4,168,344	314,792	3,487,832.75			3,487,832.75	680,511	83.7%	83.7%	
500020	Regular PT - Wages	1,046,289		0	1,046,289	70,920	879,053.42			879,053.42	167,236	84.0%	84.0%	
500300	Shift Differential	45,000		0	45,000	2,774	33,655.03			33,655.03	11,345	74.8%	74.8%	
500330	Holiday Worked	35,000		0	35,000	4,061	25,799.00			25,799.00	9,201	73.7%	73.7%	
500350	Other Employee Payments	190,000		0	190,000	131,639	171,817.38			171,817.38	18,183	90.4%	90.4%	
	Salaries & Wages	19,450,290	0	0	19,450,290	1,528,945	16,478,227.08	0.00	0.00	16,478,227.08	2,972,063	84.7%	84.7%	
501000	Overtime Salaries & Wages	350,000		0	350,000	\$32,113	246,490.47			246,490.47	103,510	70.4%	70.4%	
	TOTAL, PERSONAL SERVICES	19,800,290	0	0	19,800,290	1,561,058	16,724,717.55	0.00	0.00	16,724,717.55	3,075,572	84.5%	84.5%	
504990	Reduction From Personal Services	(877,885)		0	(877,885)		0.00			0.00	(877,885)	0.0%	0.0%	
504992	Contractual Salary Reserves	418,582		0	418,582		0.00			0.00	418,582	0.0%	0.0%	
	NET PERSONAL SERVICES	19,340,987	0	0	19,340,987	1,561,058	16,724,717.55	0.00	0.00	16,724,717.55	2,616,269	86.5%	86.5%	
FRINGE BENEFITS														
502010	Employer FICA - REGULAR	1,227,648		0	1,227,648	104,644	1,024,358.16			1,024,358.16	203,290	83.4%	83.4%	
502020	Employer FICA - MEDICARE	287,089		0	287,089	24,473	239,438.70			239,438.70	47,650	83.4%	83.4%	
502030	Employee Health Insurance	2,690,640		0	2,690,640	140,686	1,959,211.84			1,959,211.84	731,428	72.8%	72.8%	
502040	Dental Plan	87,009		0	87,009	6,631	75,988.54			75,988.54	11,020	87.3%	87.3%	
502050	Workers Compensation	122,753		0	122,753	1,663	89,222.49			89,222.49	33,531	72.7%	72.7%	
502060	Unemployment Insurance	33,682		0	33,682	697	23,531.45			23,531.45	10,151	69.9%	69.9%	
502070	Hospital & Medical - Retirees	1,576,250		0	1,576,250	113,774	1,415,538.74			1,415,538.74	160,711	89.8%	89.8%	
502090	Health Insurance Waiver (Incl: 117)	133,200		0	133,200	14,700	161,050.00			161,050.00	(27,850)	120.9%	120.9%	
502100	Retirement	2,064,690		0	2,064,690	222,221	2,207,818.08			2,207,818.08	(143,128)	106.9%	106.9%	
	TOTAL, FRINGE BENEFITS	8,222,961	0	0	8,222,961	629,489	7,196,158.00	0.00	0.00	7,196,158.00	1,026,803	87.5%	87.5%	
	TOTAL COMPENSATION RELATED	27,563,948	0	0	27,563,948	2,190,547	23,920,875.55	0.00	0.00	23,920,875.55	3,643,072	86.8%	86.8%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 11/30/2025

91.8% of Budget Year

SAP Acct. Nbr.	Account Description	2025		2025 Budget Adjust-ments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget	
		2025 Adopted Budget	Encumbered & PY Reservations									YTD Expnd/ & Encumb	YTD Expnd
505000	Office Supplies	251,200		20,000	271,200	9,633	246,888.38	2,017.43		248,905.81	22,294	91.0%	91.8%
505200	Clothing Supplies	8,000		0	8,000		761.83	7,204.12		7,965.95	34	9.5%	99.6%
505600	Auto Truck & Heavy Equip Supplies	14,000		0	14,000	271	1,676.67	3,351.78		5,028.45	8,972	12.0%	35.9%
505800	Medical & Health Supplies	2,500		0	2,500		592.18			592.18	1,908	23.7%	23.7%
506200	Maintenance & Repair	221,500	1,259	58,500	281,259	8,195	146,456.28	19,780.42		166,236.70	115,023	52.1%	59.1%
506400	Highway Supplies (Rock Salt)	19,500		0	19,500	2,803	11,868.70	3,000.00		14,868.70	4,631	60.9%	76.2%
510000	Local Mileage Reimbursement	29,000		0	29,000	1,503	19,059.65			19,059.65	9,940	65.7%	65.7%
510100	Out of Area Travel	30,500		0	30,500	1,156	30,098.68			30,098.68	401	98.7%	98.7%
510200	Training and Education	103,500		0	103,500	515	25,314.20			25,314.20	78,186	24.5%	24.5%
515000	Utility Charges (Telecom/water/sewer)												
	Fuel Oil	1,000			1,000		0.00			0.00	1,000	0.0%	0.0%
	Water/Sewer	40,510			40,510	3,841	35,506.83			35,506.83	5,003	87.6%	87.6%
	Telephone & Internet Service	123,901		0	123,901	9,811	115,236.47			115,236.47	8,665	93.0%	93.0%
515000	Total Utility Charges	165,411	0	0	165,411	13,652	150,743.30	0.00	0	150,743	14,668	91.1%	91.1%
516010	CONTRACTUAL PAYMENTS												
	Newstead Public - Akron	10,670		0	10,670		10,670.00			10,670.00	0	100.0%	100.0%
	Ewell Free - Alden	10,035	3,834	0	13,869		13,869.00			13,869.00	0	100.0%	100.0%
	Amherst Public	12,500		0	12,500		12,500.00			12,500.00	0	100.0%	100.0%
	Angola Public	1,120		0	1,120		1,120.00			1,120.00	0	100.0%	100.0%
	Aurora Public	4,020		0	4,020		4,020.00			4,020.00	0	100.0%	100.0%
	Boston Free	12,000		0	12,000		12,000.00			12,000.00	0	100.0%	100.0%
	Clarence Public	8,700		20,000	28,700		28,700.00			28,700.00	0	100.0%	100.0%
	Collins Public	8,075		0	8,075		8,075.00			8,075.00	0	100.0%	100.0%
	Concord Public	10,850		20,000	30,850		30,850.00			30,850.00	0	100.0%	100.0%
	Eden Library	7,585		0	7,585		7,585.00			7,585.00	0	100.0%	100.0%
	Elma Public	5,200		0	5,200		5,200.00			5,200.00	0	100.0%	100.0%
	Grand Island Memorial	3,550		20,000	23,550		23,550.00			23,550.00	0	100.0%	100.0%
	Hamburg Public	11,250		1,000	12,250		12,250.00			12,250.00	0	100.0%	100.0%
	Lackawanna Public	23,445	945	0	24,390		23,445.00	945.00		24,390.00	0	96.1%	100.0%
	Marilla Free	8,130	990	20,000	29,120		28,993.00			28,993.00	127	99.6%	99.6%
	North Collins Public	7,295		0	7,295		7,295.00			7,295.00	0	100.0%	100.0%
	Orchard Park Public	5,505		0	5,505		5,505.00			5,505.00	0	100.0%	100.0%
	City of Tonawanda Public	1,370		15,000	16,370		16,370.00			16,370.00	0	100.0%	100.0%
	Town of Tonawanda Public	4,100		30,000	34,100		34,100.00			34,100.00	0	100.0%	100.0%
	West Seneca Public	3,700		0	3,700		3,700.00			3,700.00	0	100.0%	100.0%
	Total Cnt Pmts-NP Pur Svs	159,100	5,769	126,000	290,869	0	289,797.00	945.00	0.00	290,742.00	127	99.6%	100.0%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 11/30/2025

91.8% of Budget Year

SAP Acct. Nbr.	Account Description	2025 Adopted Budget	2025 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget	
												YTD Expend/ & Encumb	YTD Expend
516020	Professional Services Contracts & Fees	901,617	535,464	100,000	1,537,081	77,125	1,282,930.71	141,343.78	47,003.21	1,471,277.70	65,804	83.5%	95.7%
516030	Maintenance Contracts	211,696	5,002	36,000	252,698	10,495	204,013.53	40,034.42		244,047.95	8,650	80.7%	96.6%
530000	Other Expenses	252,750	174,266	59,500	486,516	19,524	260,537.84	29,963.49	145,870.50	436,371.83	50,145	53.6%	89.7%
545000	Rental Charges	6,000		0	6,000	463	4,255.89	1,380.11		5,636.00	364	70.9%	93.9%
555050	Insurance Premiums	163,355		0	163,355		148,972.00			148,972.00	14,383	91.2%	91.2%
561410	Lab & Technical Equipment	131,804	180,392	0	312,196	1,245	123,343.17	11,979.00	104,035.81	239,357.98	72,838	39.5%	76.7%
561420	Office Equip, Furn & Fixtures		110,590	0	110,590		25,600.00		84,989.92	110,589.92	-	23.1%	100.0%
561430	Building, Grounds and Heavy Equip		90,783	16,000	106,783		18,560.68	4,950.00	83,271.98	106,782.66	-	17.4%	100.0%
561450	Library Books and Media	3,200,000	174,293	0	3,374,293	268,208	2,781,742.38			2,781,742.38	592,551	82.4%	82.4%
575040	Interfund Exp - Utilities												
	Natural Gas	221,212		0	221,212	12,804	153,932.67			153,932.67	67,279	69.6%	69.6%
	Electricity	777,692		0	777,692	25,255	648,949.44			648,949.44	128,743	83.4%	83.4%
	Total Interfund Exp - Utilites	998,904	0	0	998,904	38,058	802,882.11	0.00	0.00	802,882.11	196,022	80.4%	80.4%
942000	Interfund - Holding Center	(91,635)		0	(91,635)		(69,256.00)			(69,256.00)	(22,379)	75.6%	75.6%
	Interfund - Correctional Facility	(75,665)			(75,665)		(73,459.00)			(73,459.00)	(2,206)	97.1%	97.1%
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(7,881.50)			(7,881.50)	(717)	91.7%	91.7%
	Total ID Library Services	(175,898)	0	0	(175,898)	(\$717)	(150,596.50)	0.00	0.00	(150,596.50)	(25,302)	85.6%	85.6%
910600	Interfund Expense - Purchasing Services	56,997		0	56,997	\$4,355	47,909.61			47,909.61	9,087	84.1%	84.1%
910700	Interfund Expense - Fleet Services	41,181		0	41,181	\$1,733	21,250.43			21,250.43	19,931	51.6%	51.6%
911500	Interfund Exp - Sheriff Division Svcs	240,263		0	240,263	\$29,203	316,499.26			316,499.26	(76,236)	131.7%	131.7%
980000	Interdepart Services DISS	72,600		0	72,600	7,725	73,877.88			73,877.88	(1,278)	101.8%	101.8%
	System Operating Grand Totals	34,669,428	1,277,818	416,000	36,363,246	2,685,692	30,805,911.41	265,949.55	465,171.42	31,537,032.38	4,826,214	84.7%	86.7%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 11/30/2025

91.8% of Budget Year

SAP Acct. Nbr.	Account Description	2025 Adopted Budget	2025 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		
												YTD Expend	YTD & Encumb	
<u>ERIE COUNTY CAPITAL / DEBT SERVICE</u>														
<u>FUNDING FOR LIBRARY</u>														
	Library Debt Service	768,713			768,713	-	752,054.11			752,054.11	16,659	97.8%	97.8%	
Grand Total Operating and Erie County Capital		35,438,141	1,277,818	416,000	37,131,959	2,685,692	31,557,966	265,950	465,171	32,289,086	4,842,873	85.0%	87.0%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending November 30, 2025

Main Trust	\$1,860,761.89
Encore Editions Proceeds (Invested per resolution 2006-19)	\$64,073.77
2024 Ending Balance	\$1,924,835.66
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<u>2025 Activity and Balances</u>	
Restricted Donations	\$309,243.52
(Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use)	
Unrestricted Donations	\$0.00
Interest Income	\$45,479.86
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Total 2025 Revenue	\$354,723.38
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	\$0.00
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$66,757.52)
Equipment, furnishings & supplies	(\$27,397.67)
Preservation/Conservation	\$0.00
Construction Aid and other Grant Match	\$0.00
Blackbaud Software and General Fundraising Expense	(\$10,122.02)
Other	(\$189.01)
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Subtotal Disbursements	(\$104,466.22)
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Other Disbursements (Describe)	\$0.00
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Total 2025 Disbursements	(\$104,466.22)
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Balance, 2025 Activity	\$250,257.16
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Cumulative Balance Library Trust	\$2,175,092.82