

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 11/13/2025

AGENDA ITEM NUMBER: E.2.a.

Budget & Finance Committee
Financials for the Month Ending **09/30/2025**

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the September 30, 2025 month-end close. Overall, with 75.1% of the budget year elapsed, year-to-date Library revenue at 96.9% collected is within budget and year-to-date expense, at 70.7%, is also within budget. The report also details monthly activity for September; 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 70.2% of the budget. Savings include vacancies due to turnover and hiring challenges.
- ✓ **Fringe Benefit expense is running under budget at 70.1% 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 98.8% of budget. This includes a retro adjustment due to the Library Association 2025 Contract.
 - Retiree medical charges so far this year are running slightly over budget. Said expense is subject to significant swings due to changes in usage by retirees.
- We will closely monitor these accounts.
- ✓ **Highway Supplies (rock salt) show at 44.6%.**
This relatively small account (\$19,500 annual budget) is very seasonal in nature. No increase month over month.
- ✓ **Several remaining operating accounts above 75.1%.**
Several account variances reflect timing variations and the need of services. These accounts are: Out of Area Travel, Professional Services Contracts & Fees and Insurance Premiums.
- ✓ **Contractual Payments to Contract Libraries combined show at 90.2%.** 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 62.2% 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 70.9% of the budget. This in nature will fluctuate throughout the year and will continue to be monitored.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Revenue Detail as of 9/30/2025

| SAP Account Number | Account Description | 75.1% of Budget Year | | | | | | % of Budget Collected | 2025 Estimated | Variance Under (Over) Budget |
|--|-------------------------------|----------------------|------------------|--------------------|----------------------|----------------------|------------------|-----------------------------|-------------------|------------------------------------|
| | | Adopted Budget | Adjust- ments | Adjusted Budget | Revenue September | YTD Revenue | To Be Realized | | | |
| REVENUE FROM LIBRARY OPERATIONS | | | | | | | | | | |
| 419000 | Library Charges/Fees | 22,500 | 0 | 22,500 | 2,159 | 16,893.35 | 5,607 | 75.1% | 22,500 | 0 |
| 422000 | Copies | 19,000 | 0 | 19,000 | 1,251 | 12,298.83 | 6,701 | 64.7% | 16,400 | 2,600 |
| 466040 | Printing | 57,918 | 0 | 57,918 | 5,525 | 51,385.09 | 6,533 | 88.7% | 68,500 | (10,582) |
| 466030 | Book Bags | 600 | 0 | 600 | 48 | 592.90 | 7 | 98.8% | 790 | (190) |
| 466020 | Minor Sale - Other | 3,575 | 0 | 3,575 | 133 | 1,355.42 | 2,220 | 37.9% | 1,810 | 1,765 |
| 420510 | Rent - Real Prop - Auditorium | 27,500 | 0 | 27,500 | 4,136 | 19,376.98 | 8,123 | 70.5% | 25,800 | 1,700 |
| 420530 | Comm - Tel Booth Food Svs | 12,000 | 0 | 12,000 | 1,383 | 6,868.28 | 5,132 | 57.2% | 11,000 | 1,000 |
| TOTAL REVENUE FROM LIBRARY OPERATIONS | | 143,093 | 0 | 143,093 | 14,636 | 108,770.85 | 34,322 | 76.0% | 146,800 | (3,707) |
| 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 | | 5,329.16 | 4,671 | 53.3% | 10,000 | 0 |
| 445030 | Int & Earn - Gen Inv | 90,000 | 0 | 90,000 | 15,358 | 140,860.49 | (50,860) | 156.5% | 168,880 | (78,880) |
| 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 | 267 | 1,551.83 | 948 | 62.1% | 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 | 15,625 | 248,741.48 | 30,539 | 89.1% | 357,760 | (78,480) |
| USE OF FUND BALANCE | | | | | | | | | | |
| 402190 | Appropriated Fund Balance | 839,804 | 165,471 | 1,005,275 | | 0.00 | 1,005,275 | 0.0% | 1,399,437 | (394,162) |
| TOTAL USE OF FUND BALANCE | | 839,804 | 165,471 | 1,005,275 | 0 | 0.00 | 1,005,275 | 0.00% | 1,399,437 | (394,162) |
| GRAND TOTAL OPERATING REVENUE | | 34,669,428 | 416,000 | 35,085,428 | 30,261 | 33,983,494.34 | 1,101,934 | 96.9% | 35,561,777 | (476,349) |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 9/30/2025

75.1% of Budget Year

% Current Budget

| SAP Acct. Nbr. | Account Description | 2025 | 2025 | 2025 Budget | | | September Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend | YTD & Encumb | | | | | | | | | |
|--------------------------------------|-------------------------------------|-------------------|------------------------------|-------------------------|-------------------|------------------|----------------------|-----------------------|-------------|----------------------|-----------------------------------|-------------------|--------------|--------------|--|--|--|--|--|--|--|--|--|
| | | Adopted Budget | Encumbered & PY Reservations | Adjust-ments/ Revisions | Adjusted Budget | | | | | | | | | | | | | | | | | | |
| <u>OPERATING EXPENDITURES</u> | | | | | | | | | | | | | | | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | | | | | | | | | | | | | | | |
| Regular Salaries & Wages | | | | | | | | | | | | | | | | | | | | | | | |
| 500000 | Full Time - Salaries | 13,965,657 | | 0 | 13,965,657 | \$1,094,068 | 9,734,238.03 | | | | 9,734,238.03 | 4,231,419 | 69.7% | 69.7% | | | | | | | | | |
| 500010 | Part Time - Wages | 4,168,344 | | 0 | 4,168,344 | 297,043 | 2,833,701.54 | | | | 2,833,701.54 | 1,334,642 | 68.0% | 68.0% | | | | | | | | | |
| 500020 | Regular PT - Wages | 1,046,289 | | 0 | 1,046,289 | 78,005 | 728,683.56 | | | | 728,683.56 | 317,605 | 69.6% | 69.6% | | | | | | | | | |
| 500300 | Shift Differential | 45,000 | | 0 | 45,000 | 2,747 | 28,113.90 | | | | 28,113.90 | 16,886 | 62.5% | 62.5% | | | | | | | | | |
| 500330 | Holiday Worked | 35,000 | | 0 | 35,000 | 1,938 | 21,738.05 | | | | 21,738.05 | 13,262 | 62.1% | 62.1% | | | | | | | | | |
| 500350 | Other Employee Payments | 190,000 | | 0 | 190,000 | 7,339 | 37,878.72 | | | | 37,878.72 | 152,121 | 19.9% | 19.9% | | | | | | | | | |
| | Salaries & Wages | 19,450,290 | 0 | 0 | 19,450,290 | 1,481,140 | 13,384,353.80 | 0.00 | 0.00 | 13,384,353.80 | 6,065,936 | 68.8% | 68.8% | | | | | | | | | | |
| 501000 | Overtime Salaries & Wages | 350,000 | | 0 | 350,000 | \$25,083 | 191,789.40 | | | | 191,789.40 | 158,211 | 54.8% | 54.8% | | | | | | | | | |
| | TOTAL, PERSONAL SERVICES | 19,800,290 | 0 | 0 | 19,800,290 | 1,506,223 | 13,576,143.20 | 0.00 | 0.00 | 13,576,143.20 | 6,224,147 | 68.6% | 68.6% | | | | | | | | | | |
| 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 | 1,506,223 | 13,576,143.20 | 0.00 | 0.00 | 13,576,143.20 | 5,764,844 | 70.2% | 70.2% | | | | | | | | | | |
| FRINGE BENEFITS | | | | | | | | | | | | | | | | | | | | | | | |
| 502010 | Employer FICA - REGULAR | 1,227,648 | | 0 | 1,227,648 | 91,916 | 824,023.58 | | | | 824,023.58 | 403,624 | 67.1% | 67.1% | | | | | | | | | |
| 502020 | Employer FICA - MEDICARE | 287,089 | | 0 | 287,089 | 21,497 | 192,586.53 | | | | 192,586.53 | 94,502 | 67.1% | 67.1% | | | | | | | | | |
| 502030 | Employee Health Insurance | 2,690,640 | | 0 | 2,690,640 | 189,890 | 1,555,677.92 | | | | 1,555,677.92 | 1,134,962 | 57.8% | 57.8% | | | | | | | | | |
| 502040 | Dental Plan | 87,009 | | 0 | 87,009 | 6,594 | 62,380.25 | | | | 62,380.25 | 24,629 | 71.7% | 71.7% | | | | | | | | | |
| 502050 | Workers Compensation | 122,753 | | 0 | 122,753 | 2,115 | 77,784.68 | | | | 77,784.68 | 44,968 | 63.4% | 63.4% | | | | | | | | | |
| 502060 | Unemployment Insurance | 33,682 | | 0 | 33,682 | 2,098 | 19,619.95 | | | | 19,619.95 | 14,062 | 58.3% | 58.3% | | | | | | | | | |
| 502070 | Hospital & Medical - Retirees | 1,576,250 | | 0 | 1,576,250 | 144,716 | 1,132,892.76 | | | | 1,132,892.76 | 443,357 | 71.9% | 71.9% | | | | | | | | | |
| 502090 | Health Insurance Waiver (Incl: 117) | 133,200 | | 0 | 133,200 | 14,500 | 131,650.00 | | | | 131,650.00 | 1,550 | 98.8% | 98.8% | | | | | | | | | |
| 502100 | Retirement | 2,064,690 | | 0 | 2,064,690 | 217,963 | 1,765,465.24 | | | | 1,765,465.24 | 299,225 | 85.5% | 85.5% | | | | | | | | | |
| | TOTAL, FRINGE BENEFITS | 8,222,961 | 0 | 0 | 8,222,961 | 691,287 | 5,762,080.91 | 0.00 | 0.00 | 5,762,080.91 | 2,460,880 | 70.1% | 70.1% | | | | | | | | | | |
| | TOTAL COMPENSATION RELATED | 27,563,948 | 0 | 0 | 27,563,948 | 2,197,510 | 19,338,224.11 | 0.00 | 0.00 | 19,338,224.11 | 8,225,724 | 70.2% | 70.2% | | | | | | | | | | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 9/30/2025

75.1% of Budget Year

% Current Budget

| SAP Acct. Nbr. | Account Description | 2025 | | | | | Year-to-Date Expend. Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend/ & Encumb | | |
|----------------|---------------------------------------|---------------------|------------------------------|------------------------------------|-----------------|--------------------|------------------------------|----------------------|-----------------------------------|-------------------|----------------------|--------------|---------------|
| | | 2025 Adopted Budget | Encumbered & PY Reservations | 2025 Budget Adjust-mnts/ Revisions | Adjusted Budget | September Expended | | | | | YTD Expend | % | |
| 505000 | Office Supplies | 251,200 | | 20,000 | 271,200 | 2,295 | 202,228.43 | 2,349.31 | 204,577.74 | 66,622 | 74.6% | 75.4% | |
| 505200 | Clothing Supplies | 8,000 | | 0 | 8,000 | 589 | 761.83 | 3,411.13 | 4,172.96 | 3,827 | 9.5% | 52.2% | |
| 505600 | Auto Truck & Heavy Equip Supplies | 14,000 | | 0 | 14,000 | 377 | 1,405.40 | 3,623.05 | 5,028.45 | 8,972 | 10.0% | 35.9% | |
| 505800 | Medical & Health Supplies | 2,500 | | 0 | 2,500 | 98 | 418.58 | 173.60 | 592.18 | 1,908 | 16.7% | 23.7% | |
| 506200 | Maintenance & Repair | 221,500 | 1,259 | 58,500 | 281,259 | 10,677 | 118,069.50 | 21,697.15 | 139,766.65 | 141,493 | 42.0% | 49.7% | |
| 506400 | Highway Supplies (Rock Salt) | 19,500 | | 0 | 19,500 | | 8,693.15 | 10,372.75 | 19,065.90 | 434 | 44.6% | 97.8% | |
| 510000 | Local Mileage Reimbursement | 29,000 | | 0 | 29,000 | 1,986 | 15,921.70 | | 15,921.70 | 13,078 | 54.9% | 54.9% | |
| 510100 | Out of Area Travel | 30,500 | | 0 | 30,500 | 4,309 | 24,983.82 | | 24,983.82 | 5,516 | 81.9% | 81.9% | |
| 510200 | Training and Education | 103,500 | | 0 | 103,500 | 135 | 23,932.23 | | 23,932.23 | 79,568 | 23.1% | 23.1% | |
| 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 | 5,001 | 27,564.15 | | 27,564.15 | 12,946 | 68.0% | 68.0% | |
| | Telephone & Internet Service | 123,901 | | 0 | 123,901 | 26,947 | 94,419.19 | | 94,419.19 | 29,482 | 76.2% | 76.2% | |
| 515000 | Total Utility Charges | 165,411 | 0 | 0 | 165,411 | 31,948 | 121,983.34 | 0.00 | 0 | 121,983 | 43,428 | 73.7% | 73.7% |
| 516010 | CONTRACTUAL PAYMENTS | | | | | | | | | | | | |
| | Newstead Public - Akron | 10,670 | | 0 | 10,670 | | 8,002.50 | 2,667.50 | 10,670.00 | 0 | 75.0% | 100.0% | |
| | Ewell Free - Alden | 10,035 | 3,834 | 0 | 13,869 | | 7,526.25 | 6,342.75 | 13,869.00 | 0 | 54.3% | 100.0% | |
| | Amherst Public | 12,500 | | 0 | 12,500 | | 9,375.00 | 3,125.00 | 12,500.00 | 0 | 75.0% | 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 | | 9,000.00 | 3,000.00 | 12,000.00 | 0 | 75.0% | 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 | | 28,137.50 | 2,712.50 | 30,850.00 | 0 | 91.2% | 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 | | 9,437.50 | 2,812.50 | 12,250.00 | 0 | 77.0% | 100.0% | |
| | Lackawanna Public | 23,445 | 945 | 0 | 24,390 | | 17,583.75 | 6,806.25 | 24,390.00 | 0 | 72.1% | 100.0% | |
| | Marilla Free | 8,130 | 990 | 20,000 | 29,120 | | 28,130.00 | 990.00 | 29,120.00 | 0 | 96.6% | 100.0% | |
| | 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 | 262,412.50 | 28,456.50 | 0.00 | 290,869.00 | 0 | 90.2% | 100.0% |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 9/30/2025

75.1% of Budget Year

% Current Budget

| SAP Acct. Nbr. | Account Description | 2025 Adopted Budget | 2025 | 2025 Budget | September Expended | Year-to-Date Expended | Encumb. | Funds Reser-vations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend | YTD Expend/ & Encumb | |
|----------------|---|---------------------|------------------------------|-------------------------|--------------------|-----------------------|----------------------|---------------------|-----------------------------------|----------------------|-------------------|----------------------|--------------|
| | | | Encumbered & PY Reservations | Adjust-ments/ Revisions | | | | | | | | | |
| 516020 | Professional Services Contracts & Fees | 901,617 | 535,464 | 100,000 | 1,537,081 | 33,924 | 1,182,275.76 | 196,611.88 | 47,003.21 | 1,425,890.85 | 111,191 | 76.9% | 92.8% |
| 516030 | Maintenance Contracts | 211,696 | 5,002 | 36,000 | 252,698 | (8,265) | 135,268.10 | 58,582.15 | | 193,850.25 | 58,847 | 53.5% | 76.7% |
| 530000 | Other Expenses | 252,750 | 174,266 | 59,500 | 486,516 | 14,014 | 222,523.15 | 21,100.25 | 145,870.50 | 389,493.90 | 97,023 | 45.7% | 80.1% |
| 545000 | Rental Charges | 6,000 | | 0 | 6,000 | 421 | 3,790.01 | 1,845.99 | | 5,636.00 | 364 | 63.2% | 93.9% |
| 555050 | Insurance Premiums | 163,355 | | 0 | 163,355 | 38,942 | 148,972.00 | | | 148,972.00 | 14,383 | 91.2% | 91.2% |
| 561410 | Lab & Technical Equipment | 131,804 | 180,392 | 0 | 312,196 | 763 | 121,614.46 | 12,567.67 | 104,035.81 | 238,217.94 | 73,978 | 39.0% | 76.3% |
| 561420 | Office Equip, Furn & Fixtures | | 110,590 | 0 | 110,590 | 5,729 | 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 | | 88,221.98 | 106,782.66 | - | 17.4% | 100.0% |
| 561450 | Library Books and Media | 3,200,000 | 174,293 | 0 | 3,374,293 | 361,137 | 2,325,854.22 | | | 2,325,854.22 | 1,048,439 | 68.9% | 68.9% |
| 575040 | Interfund Exp - Utilities | | | | | | | | | | | | |
| | Natural Gas | | 221,212 | | 0 | 221,212 | 1,635 | 137,588.09 | | 137,588.09 | 83,624 | 62.2% | 62.2% |
| | Electricity | | 777,692 | | 0 | 777,692 | 64,473 | 551,267.77 | | 551,267.77 | 226,424 | 70.9% | 70.9% |
| | Total Interfund Exp - Utilites | | 998,904 | 0 | 998,904 | 66,109 | 688,855.86 | 0.00 | 0.00 | 688,855.86 | 310,048 | 69.0% | 69.0% |
| 942000 | Interfund - Holding Center | (91,635) | | 0 | (91,635) | (24,400) | (69,256.00) | | | (69,256.00) | (22,379) | 75.6% | 75.6% |
| | Interfund - Correctional Facility | (75,665) | | | (75,665) | (24,258) | (73,459.00) | | | (73,459.00) | (2,206) | 97.1% | 97.1% |
| | Interfund - Court Storage | (8,598) | | | (8,598) | (717) | (6,448.50) | | | (6,448.50) | (2,150) | 75.0% | 75.0% |
| | Total ID Library Services | (175,898) | 0 | 0 | (175,898) | (\$49,375) | (149,163.50) | 0.00 | 0.00 | (149,163.50) | (26,735) | 84.8% | 84.8% |
| 910600 | Interfund Expense - Purchasing Services | 56,997 | | 0 | 56,997 | \$4,355 | 39,198.77 | | | 39,198.77 | 17,798 | 68.8% | 68.8% |
| 910700 | Interfund Expense - Fleet Services | 41,181 | | 0 | 41,181 | \$1,913 | 18,075.18 | | | 18,075.18 | 23,106 | 43.9% | 43.9% |
| 911500 | Interfund Exp - Sheriff Division Svcs | 240,263 | | 0 | 240,263 | \$29,407 | 257,267.61 | | | 257,267.61 | (17,005) | 107.1% | 107.1% |
| 980000 | Interdepart Services DISS | 72,600 | | 0 | 72,600 | 6,478 | 59,389.04 | | | 59,389.04 | 13,211 | 81.8% | 81.8% |
| | System Operating Grand Totals | 34,669,428 | 1,277,818 | 416,000 | 36,363,246 | 2,755,476 | 25,217,115.93 | 360,791.43 | 470,121.42 | 26,048,028.78 | 10,315,217 | 69.3% | 71.6% |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2025 OPERATING BUDGET

Expenditure Detail as of 9/30/2025

75.1% of Budget Year

% Current Budget

| SAP Acct. Nbr. | Account Description | 2025 | | | | September Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend/ Encumb | |
|--|---------------------|---------------------------|------------------------------------|---|--------------------|-----------------------|--------------------------|---------|-------------------------|---|----------------------|--------------------------|-------------------|
| | | 2025 Adopted Budget | Encumbered & PY Reservations | 2025 Budget Adjust-ments/ Revisions | Adjusted Budget | | | | | | | YTD Expend/ | Expend/ Encumb |
| <u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u> | | | | | | | | | | | | | |
| Library Debt Service | | 768,713 | | 768,713 | | 206,745.82 | | | 206,745.82 | | 561,968 | 26.9% | 26.9% |
| Grand Total Operating and Erie County Capital | | 35,438,141 | 1,277,818 | 416,000 | 37,131,959 | 2,755,476 | 25,423,862 | 360,791 | 470,121 | 26,254,775 | 10,877,185 | 68.5% | 70.7% |

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

2025 Activity and Balances

| | |
|--|---------------------------|
| Restricted Donations | \$242,637.33 |
| (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 | \$36,494.12 |
| | Total 2025 Revenue |
| | \$279,131.45 |

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 | (\$48,903.76) |
| Equipment, furnishings & supplies | (\$11,832.55) |
| Preservation/Conservation | \$0.00 |
| Construction Aid and other Grant Match | \$0.00 |
| Blackbaud Software and General Fundraising Expense | (\$6,661.75) |
| Other | (\$189.01) |
| | Subtotal Disbursements |
| | (\$67,587.07) |

| | |
|--------------------------------|---------------------------------|
| Other Disbursements (Describe) | \$0.00 |
| | Total 2025 Disbursements |
| | (\$67,587.07) |

| | |
|------------------------|--------------|
| Balance, 2025 Activity | \$211,544.38 |
|------------------------|--------------|

| | |
|----------------------------------|-----------------------|
| Cumulative Balance Library Trust | \$2,136,380.04 |
|----------------------------------|-----------------------|