

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.

ACTION REQUIRED: None – Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2025 OPERATING BUDGET**  
Revenue Detail as of 9/30/2025

SAP Account Number	Account Description	Adopted Budget	Adjust- ments	Adjusted Budget	Revenue September	YTD Revenue	To Be Realized	% of Budget Collected	2025 Estimated	Variance Under (Over) Budget
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

75.1% of Budget Year												% Current Budget	
SAP Acct. Nbr.	Account Description	2025 Adopted Budget	2025 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/ & Encumb
OPERATING EXPENDITURES													
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 Adopted Budget	2025 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended & YTD Expended	YTD Expended/ & YTD Expended
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 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend/ & Encumb	
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%
	<b>Total Interfund Exp - Utilites</b>	<b>998,904</b>	<b>0</b>	<b>0</b>	<b>998,904</b>	<b>66,109</b>	<b>688,855.86</b>	<b>0.00</b>	<b>0.00</b>	<b>688,855.86</b>	<b>310,048</b>	<b>69.0%</b>	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%
	<b>Total ID Library Services</b>	<b>(175,898)</b>	<b>0</b>	<b>0</b>	<b>(175,898)</b>	<b>(\$49,375)</b>	<b>(149,163.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(149,163.50)</b>	<b>(26,735)</b>	<b>84.8%</b>	<b>84.8%</b>
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%
	<b>System Operating Grand Totals</b>	<b>34,669,428</b>	<b>1,277,818</b>	<b>416,000</b>	<b>36,363,246</b>	<b>2,755,476</b>	<b>25,217,115.93</b>	<b>360,791.43</b>	<b>470,121.42</b>	<b>26,048,028.78</b>	<b>10,315,217</b>	<b>69.3%</b>	<b>71.6%</b>

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY  
2025 OPERATING BUDGET  
Expenditure Detail as of 9/30/2025  
75.1% of Budget Year

75.1% of Budget Year												% Current Budget	
SAP Acct. Nbr.	Account Description	2025 Adopted Budget	2025 Encumbered & PY Reservations	2025 Budget Adjust-ments/ Revisions	Adjusted Budget	September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD 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	<b>\$1,924,835.66</b>

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
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Total 2025 Revenue	
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\$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)

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Subtotal Disbursements	
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(\$67,587.07)	

Other Disbursements (Describe)	\$0.00
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Balance, 2025 Activity	<hr/>
	\$211,544.38

Cumulative Balance Library Trust	<hr/>
	<b>\$2,136,380.04</b>