SUPPLEMENT TO THE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

TOWN OF

CHEEKTOWAGA

ERIE COUNTY, NEW YORK

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

SUPERVISOR:
BRIAN NOWAK

COUNCILMEMBERS:

BARBARA BAKOWSKI
DIANE BENCZKOWSKI
ANTHONY FILIPSKI, SR.
MICHAEL JASINSKI
BRIAN PILARSKI
VERNON THOMPSON

TOWN OF CHEEKTOWAGA, NEW YORK

Supplement to the
ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2025

Budgetary Comparison Report

for the

General, Special Revenue and Debt Service Funds

TOWN OF CHEEKTOWAGA, NEW YORK
Supplement to the Annual Comprehensive Financial Report
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Year Ended December 31, 2025

Town of Cheektowaga

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Hon. Brian Nowak
SUPERVISOR

June 30, 2026

The purpose of this report for the year ended December 31, 2025 is to present budget and actual comparative data at the legal level of budgetary control (i.e., minimally the department and account level) for each of the Town of Cheektowaga, New York's (the "Town") funds for which an annual budget was adopted. These funds include the General Fund, Town Outside Village Fund, Highway Fund, Sewer Fund, Consolidated Garbage Fund, Nonmajor Special Districts Funds, to include Lighting District, Master Drainage, Water Hydrant Districts, and Debt Service Fund.

Section 2400.121 of the Codification of Government Accounting and Financial Reporting Standards requires the inclusion of individual fund comparisons at the level of budgetary control in a government's Annual Comprehensive Financial Report (the "Annual Report"), except in extreme cases where preparation of a separate report may be necessary.

Since the annual appropriated budgets for the Town's General, Special Revenue and Debt Service Funds are minimally controlled at the department and account level, the Annual Report would have been excessively detailed had individual fund budgetary comparisons been presented at this level. Therefore, this separate report has been prepared to comply with established reporting requirements.

This report contains revenue and expenditure schedules for each of the governmental funds having annually adopted budgets.

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues and Transfers In—Budget and Actual—General Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Tax items:					
Real property taxes:					
Real property taxes	A1001	$ 46,114,661	$ 46,114,661	$ 46,114,661	$ -
Transfer of exempt properties	A1002	150,000	150,000	147,221	(2,779)
Total real property taxes		46,264,661	46,264,661	46,261,882	(2,779)
Other property tax items:					
Other payments in lieu of taxes	A1081	170,968	170,968	201,897	30,929
Interest and penalties on taxes	A1090	320,000	320,000	479,172	159,172
Total other property tax items		490,968	490,968	681,069	190,101
Non-property tax items:					
Other	A1120	-	-	547,382	547,382
Franchises	A1170	1,100,000	1,100,000	890,903	(209,097)
Total non-property tax items		1,100,000	1,100,000	1,438,285	338,285
Total tax items		47,855,629	47,855,629	48,381,236	525,607
Departmental income:					
Town clerk fees	A1255	162,000	162,060	175,297	13,237
Police miscellaneous revenues	A1520	702,400	766,901	1,114,487	347,586
Town dog license fees	A1550	90,000	90,000	81,593	(8,407)
Shelter permit fees	A2002	28,500	28,500	33,617	5,117
Rental of space	A2012	-	-	6,849	6,849
Ceramic fees	A2024	14,500	14,500	18,933	4,433
Special events	A2027	3,370	3,370	6,339	2,969
New recreation program	A2029	10,000	10,000	17,624	7,624
Senior citizens - van receipts	A2030	20,000	20,000	29,808	9,808
Fitness revenues	A2035	3,600	3,600	3,950	350
Senior citizens - special events	A2036	28,000	28,000	31,831	3,831
Senior center programs	A2038	20,000	20,000	20,243	243
Brochure mailings	A2039	700	700	690	(10)
Polish festival revenue	A2039	-	1,750	4,250	2,500
July 4th Celebration revenue	A2042	4,500	4,500	4,750	250
Camps	A2101	135,000	135,000	167,311	32,311
Developmentally disabled day camp	A2101	-	-	8,595	8,595
Diamond permits	A2104	15,000	15,000	20,371	5,371
Softball	A2107	90,000	90,000	76,572	(13,428)
Exercise	A2113	1,500	1,500	1,494	(6)
Gymnastics	A2119	6,000	6,000	6,173	173
Swim lessons	A2122	18,000	18,000	27,372	9,372
Ice rentals	A2123	60,000	60,000	73,388	13,388
Pool passes	A2124	4,000	4,000	3,136	(864)

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
I. D. cards	A2125	17,000	17,000	23,226	6,226
Pool rentals	A2126	-	-	705	705
Hockey	A2128	220,000	240,000	280,278	40,278
Returned check fees	A2129	-	-	39	39
Learn to skate	A2131	7,500	7,500	12,690	5,190
Public skate	A2134	10,000	10,000	11,539	1,539
In-line skating	A2139	-	-	(16)	(16)
Locker rentals	A2142	-	-	137	137
Soccer rentals	A2143	-	-	2,303	2,303
Sport court rentals	A2144	20,000	20,000	31,681	11,681
Sports camp revenue	A2145	-	-	728	728
Soccer - youth	A2146	27,000	27,000	30,219	3,219
Ramblin' rascals	A2152	3,000	3,000	6,407	3,407
We three program	A2158	20,000	20,000	29,587	9,587
Kids krafts	A2161	-	-	1,411	1,411
Dartwood camp revenues	A2169	16,000	16,000	19,100	3,100
Volleyball	A2173	3,000	3,000	6,090	3,090
Hockey tournament	A2183	12,000	12,000	8,688	(3,312)
Concert sponsorship	A2187	4,500	4,500	4,500	-
Basketball receipts	A2194	10,000	10,000	9,582	(418)
School break programs	A2197	8,000	8,000	9,660	1,660
Total departmental income		1,795,070	1,881,381	2,423,227	541,846
Use of money and property:					
Interest and earnings	A2401	1,260,000	1,260,000	1,564,255	304,255
Rental of property	A2410	88,000	88,000	132,875	44,875
Total use of money and property		1,348,000	1,348,000	1,697,130	349,130
Licenses and permits:					
Games of chance	A2530	2,500	2,500	383	(2,117)
Bingo licenses	A2540	2,500	2,500	2,565	65
Total licenses and permits		5,000	5,000	2,948	(2,052)
Fines and forfeitures:					
Fines and forfeited bail	A2610	700,000	710,235	919,943	209,708
Collected bail bond money	A2611	-	-	1,561	1,561
Total fines and forfeitures		700,000	710,235	921,504	211,269
Sale of property and compensation for loss:					
Miscellaneous justice receipts	A2655	-	-	5,400	5,400
Minor sales, other	A2655	15,000	15,000	13,780	(1,220)
Sale of equipment	A2665	-	-	2,245	2,245
Insurance recoveries	A2680	-	-	1,380	1,380
Total sale of property and comp. for loss		15,000	15,000	22,805	7,805

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
Miscellaneous:					
Refunds of prior year expenses	A2701	30,000	36,493	289,311	252,818
Lease revenues	A2775	-	-	24,564	24,564
Total miscellaneous		30,000	36,493	313,875	277,382
State aid:					
Mortgage tax	A3005	1,250,000	1,250,000	1,797,789	547,789
Traffic safety	A3008	67,000	67,000	67,000	-
State opioid settlement revenue	A3087	5,000.00	5,000	32,095	27,095
Special state aid	A3089	-	-	57,427	57,427
Disaster preparedness	A3320	34,000	34,000	-	(34,000)
State aid police	A3820	128,430	128,430	327,239	198,809
Youth programs	A3820	-	30,000	25,263	(4,737)
Total state aid		1,484,430	1,514,430	2,306,813	792,383
Federal aid:					
Federal aid	A4588	375,000	1,674,830	1,714,874	40,044
Retiree prescription subsidy	A4590	65,000	65,000	65,000	-
Nutrition site fees	A4737	6,000	6,000	9,975	3,975
Total federal aid		446,000	1,745,830	1,789,849	44,019
TOTAL REVENUES		53,679,129	55,111,998	57,859,387	2,747,389
OTHER FINANCING SOURCES:					
Transfers in	A5031	6,599,771	6,664,771	6,531,043	(133,728)
Issuance of SBITAs	A5789	-	-	-	-
Total other financing sources		6,599,771	6,664,771	6,531,043	(133,728)
TOTAL REVENUES AND OTHER FINANCING SOURCES		$ 60,278,900	$ 61,776,769	$ 64,390,430	$ 2,613,661

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—General Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EXPENDITURES:					
GENERAL GOVERNMENT SUPPORT:					
TOWN BOARD:					
Personal services:					
Regular payroll	A1010.1901	$ 191,490	$ 223,347	$ 223,346	$ 1
Longevity	A1010.1911	3,250	1,380	-	1,380
Vacation Sellback	A1010.1931	2,573	2,573	-	2,573
Sick Sellback	A1010.1932	1,286	1,287	1,286	1
Other pay	A1010.1990	2,400	2,400	2,400	-
Total personal services		200,999	230,987	227,032	3,955
Contractual:					
Office supplies	A1010.4001	1,050	1,050	1,041	9
Travel, training & conferences	A1010.4088	600	600	281	319
Total contractual		1,650	1,650	1,322	328
Total Town Board		202,649	232,637	228,354	4,283
JUSTICES:					
Personal services:					
Regular payroll	A1110.1901	909,370	952,335	952,335	-
Overtime payroll	A1110.1902	56,000	25,951	25,951	-
Longevity	A1110.1911	12,250	12,250	12,183	67
Clothing allowance	A1110.1917	1,125	1,250	1,250	-
Vacation sellback	A1110.1931	1,100	1,100	-	1,100
Sick sellback	A1110.1932	1,100	1,100	-	1,100
Part-time regular	A1110.1971	37,544	24,503	19,269	5,234
Other pay	A1110.1990	1,200	1,200	1,200	-
Total personal services		1,019,689	1,019,689	1,012,188	7,501
Equipment:					
Equipment	A1110.2105	2,000	5,940	5,939	1
Total equipment		2,000	5,940	5,939	1
Contractual:					
Office supplies	A1110.4001	15,000	15,000	14,443	557
Law books	A1110.4013	4,000	6,912	6,912	-
Business travel	A1110.4082	2,900	2,900	2,900	-
Contracted services - clerical	A1110.4592	21,500	24,883	24,882	1
Total contractual		43,400	49,695	49,137	558
Total Justices		1,065,089	1,075,324	1,067,264	8,060
SUPERVISOR:					
Personal services:					
Regular payroll	A1220.1901	137,660	137,942	137,941	1
Vacation sellback	A1220.1931	1,000	718	-	718
Part-time regular	A1220.1971	-	-	18,608	(18,608)
Total personal services		138,660	138,660	156,549	(17,889)
Contractual:					
Office supplies	A1220.4001	2,300	2,300	1,058	1,242
Travel, training, conferences	A1220.4088	1,000	1,000	625	375
Grant development	A1220.4957	45,000	45,000	41,100	3,900
Total contractual		48,300	48,300	42,783	5,517
Less: special district allocation	A1220.5882	(81,389)	(81,389)	(81,389)	-
Total Supervisor		105,571	105,571	117,943	(12,372)

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
FINANCE:					
Personal services:					
Regular payroll	A1315.1901	384,556	381,283	381,283	-
Overtime payroll	A1315.1902	13,500	14,662	14,661	1
Longevity	A1315.1911	9,050	8,983	8,983	-
Clothing allowance	A1315.1917	375	375	375	-
Vacation sellback	A1315.1931	5,981	5,836	5,835	1
Sick sellback	A1315.1932	5,825	5,709	5,709	-
Part-time regular	A1315.1971	16,000	-	-	-
Total personal services		435,287	416,848	416,846	2
Equipment:					
Office equipment	A1315.2201	800	368	-	368
Total equipment		800	368	-	368
Contractual:					
Office supplies	A1315.4001	3,500	3,493	3,493	-
Printed forms - supervisor	A1315.4011	3,300	4,374	4,373	1
Travel, training, conferences	A1315.4088	3,200	1,828	1,828	-
Total contractual		10,000	9,695	9,694	1
Less: special district allocation	A1315.5882	(187,956)	(187,956)	(187,956)	-
Total Finance		258,131	238,955	238,584	371
OUTSIDE ACCOUNTING AND AUDITING:					
Contractual:					
Professional services	A1320.4145	9,500	9,303	-	9,303
Independent auditing	A1320.4506	25,465	25,465	24,498	967
Total Outside Accounting and Auditing		34,965	34,768	24,498	10,270
ASSESSORS:					
Personal services:					
Regular payroll	A1355.1901	360,916	326,145	319,983	6,162
Overtime payroll	A1355.1902	0	3,250	338	2,912
Longevity	A1355.1911	6,125	6,125	2,700	3,425
Clothing allowance	A1355.1917	500	500	500	-
Vacation sellback	A1355.1931	2,000	2,000	-	2,000
Sick sellback	A1355.1932	1,650	1,650	-	1,650
Part-time regular	A1355.1971	20,000	23,469	23,468	1
Other pay	A1355.1990	1,200	1,200	1,200	-
Total personal services		392,391	364,339	348,189	16,150
Equipment:					
Office equipment	A1355.2005	3,000	3,396	3,396	-
Total equipment		3,000	3,396	3,396	-
Contractual:					
Office supplies	A1355.4001	4,000	3,604	2,895	709
Conferences and seminars	A1355.4082	4,000	3,800	2,008	1,792
Petition filing refunds	A1355.4411	360	360	60	300
Maintenance agreement	A1355.4431	400	400	-	400
Contracted services	A1355.4561	120,000	102,204	66,900	35,304
Contracted appraisals	A1355.4575	60,000	60,000	5,875	54,125
Total contractual		188,760	170,368	77,738	92,630
Less: special district allocation	A1355.5882	(546,046)	(546,046)	(546,047)	1
Total Assessors		38,105	(7,943)	(116,724)	108,781

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
TAX ASSESSMENT REVIEW BOARD:					
Personal services:					
Regular payroll	A1356.1901	7,191	7,191	5,496	1,695
Total personal services		7,191	7,191	5,496	1,695
Contractual:					
Office supplies	A1356.4001	500	500	135	365
Total contractual		500	500	135	365
Total Assessment Review Board		7,691	7,691	5,631	2,060
TOWN CLERK:					
Personal services:					
Regular payroll	A1410.1901	325,968	325,968	324,289	1,679
Overtime payroll	A1410.1902	1,750	1,750	1,542	208
Longevity	A1410.1911	3,850	3,850	3,783	67
Clothing allowance	A1410.1917	375	375	375	-
Sick sellback	A1410.1932	-	1,361	1,361	-
Part-time regular	A1410.1971	84,018	76,543	40,742	35,801
Total personal services		415,961	409,847	372,092	37,755
Equipment:					
Office equipment	A1410.2201	3,000	1,106	250	856
Total equipment		3,000	1,106	250	856
Contractual:					
Office supplies	A1410.4001	15,000	14,444	13,887	557
Safety equipment and supplies	A1410.4021	400	956	955	1
Ordinance code, general	A1410.4055	3,000	4,894	4,894	-
Travel, training and conferences	A1410.4088	300	300	293	7
Publishing notices	A1410.4111	14,000	14,000	12,191	1,809
Equipment maintenance	A1410.4431	1,500	1,500	930	570
Website	A1410.4459	10,000	10,000	9,751	249
Total contractual		44,200	46,094	42,901	3,193
Less: special district allocation	A1410.5882	(80,183)	(80,183)	(80,183)	-
Total Town Clerk		382,978	376,864	335,060	41,804
ATTORNEY:					
Personal services:					
Regular payroll	A1420.1901	254,669	254,669	254,203	466
Longevity	A1420.1911	900	900	766	134
Vacation Sellback	A1420.1931	7,000	5,600	1,899	3,701
Other Pay	A1420.1990	-	1,400	1,400	-
Total personal services		262,569	262,569	258,268	4,301
Equipment:					
Office equipment	A1420.2201	200	200	171	29
Total equipment		200	200	171	29
Contractual:					
Office supplies	A1420.4001	2,000	2,000	1,357	643
Printed briefs	A1420.4012	250	250.00	249	1
Law books	A1420.4013	4,500	4,500	4,500	-
Misc. filing & legal fees	A1420.4014	1,000	1,000	-	1,000
Travel, training, conferences	A1420.4088	1,800	1,800	759	1,041
Contracted legal services	A1420.4501	140,000	115,107	115,106	1
Total contractual		149,550	124,657	121,971	2,686
Less: special district allocation	A1420.5882	(142,609)	(142,609)	(142,609)	-
Total Attorney		269,710	244,817	237,801	7,016

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
PERSONNEL:					
Personal services:					
Regular payroll	A1430.1901	252,114	191,654	190,274	1,380
Longevity	A1430.1911	5,750	5,750	2,500	3,250
Vacation sellback	A1430.1931	1,700	1,700	-	1,700
Sick sellback	A1430.1932	1,278	1,278	1,277	1
Part-time regular	A1430.1971	14,800	14,800	6,568	8,232
Total personal services		275,642	215,182	200,619	14,563
Equipment:					
Office equipment	A1430.2501	-	5,725	2,553	3,172
Total equipment		-	5,725	2,553	3,172
Contractual:					
Office supplies	A1430.4001	1,400	3,676	3,675	1
Printing - contracts	A1430.4011	1,200	-	-	-
Municipal assn. dues	A1430.4081	500	500	343	157
Travel, training conference	A1430.4088	1,500	424	-	424
Town training	A1430.4093	30,000	24,275	24,275	-
Legal	A1430.4502	130,000	204,689	239,498	(34,809)
Employee assistance	A1430.4751	11,150	11,150	8,400	2,750
Pre-employment physicals	A1430.4752	5,500	8,622	8,622	-
Drug testing	A1430.4754	8,000	4,878	2,665	2,213
Total contractual		189,250	258,214	287,478	(29,264)
Less: special district allocation	A1430.5882	(226,657)	(226,657)	(226,656)	(1)
Total Personnel		238,235	252,464	263,994	(11,530)
ENGINEER:					
Personal services:					
Regular payroll	A1440.1901	600,931	595,692	531,006	64,686
Overtime payroll	A1440.1902	45,000	45,000	20,008	24,992
Longevity	A1440.1911	9,000	9,020	9,020	-
Clothing allowance	A1440.1917	720	720	610	110
Vacation sellback	A1440.1931	8,400	8,400	6,936	1,464
Sick sellback	A1440.1932	5,746	4,526	3,822	704
Other pay	A1440.1990	-	1,200	1,200	-
Total personal services		669,797	664,558	572,602	91,956
Contractual:					
Office supplies	A1440.4001	2,000	1,100	1,099	1
Maps	A1440.4042	1,900	3,137	1,190	1,947
Uniforms	A1140.4071	500	500	-	500
Travel, training conferences	A1440.4088	2,750	1,360	529	831
Miscellaneous	A1440.4191	4,900	4,080	788	3,292
Total contractual		12,050	10,177	3,606	6,571
Less: special district allocation	A1440.5882	(563,094)	(563,094)	(563,096)	2
Total Engineer		118,753	111,641	13,112	98,529
BUILDINGS AND GROUNDS:					
Personal services:					
Regular payroll	A1625.1901	791,002	744,284	744,283	1
Overtime payroll	A1625.1902	40,000	48,202	48,201	1
Longevity	A1625.1911	17,900	16,100	16,100	-
Shift differential	A1625.1914	6,000	4,688	4,687	1
Clothing allowance	A1625.1917	135	270	270	-
Vacation sellback	A1625.1931	1,660	1,658	1,657	1
Sick sellback	A1625.1932	4,440	3,175	3,174	1
Seasonal regular	A1625.1951	15,000	-	-	-
PT Regular	A1625.1971	60,000	57,009	57,009	-
Total personal services		936,137	875,386	875,381	5

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
Equipment:					
Over the road vehicle	A1625.2303	25,000	-	-	-
Total equipment		25,000	-	-	-
Contractual:					
Office supplies	A1625.4001	240	240	240	-
Maintenance supplies	A1625.4021	18,050	15,638	15,638	-
Uniform replacements	A1625.4071	2,500	1,055	1,055	-
Telephone - townwide	A1625.4202	250,000	304,631	304,631	-
Repairs and maintenance	A1625.4432	160,000	182,418	181,117	1,301
Maintenance tool replacement	A1625.4489	4,000	3,202	3,201	1
Total contractual		434,790	507,184	505,882	1,302
Less: special districts allocation	A1625.5882	(7,328)	(7,328)	(7,328)	-
Total Building and Grounds		1,388,599	1,375,242	1,373,935	1,307
CENTRAL GARAGE:					
Personal services:					
Regular payroll	A1640.1901	595,205	587,382	512,346	75,036
Overtime payroll	A1640.1902	21,200	25,462	25,461	1
Longevity	A1640.1911	12,700	12,700	11,850	850
Shift differential	A1640.1914	4,000	4,000	-	4,000
Clothing allowance	A1640.1917	4,000	4,000	3,518	482
Vacation sellback	A1640.1931	3,500	3,500	2,846	654
Sick sellback	A1640.1932	6,500	6,500	5,143	1,357
Part-time regular	A1640.1971	18,148	18,148	9,382	8,766
Total personal services		665,253	661,692	570,546	91,146
Equipment:					
Pool cars	A1640.2502	128,500	128,500	27,591	100,909
Total equipment		128,500	128,500	27,591	100,909
Contractual:					
Office supplies	A1640.4001	750	890	889	1
Maintenance supplies	A1640.4021	7,500	7,360	7,041	319
Uniform cleaning	A1640.4072	8,000	8,000	5,505	2,495
Gasoline	A1640.4161	485,000	485,000	371,070	113,930
Diesel purchases	A1640.4163	500,000	500,000	317,235	182,765
Gasoline allocated	A1640.4165	(150,350)	(150,350)	(153,233)	2,883
Diesel allocated	A1640.4167	(450,000)	(450,000)	(293,313)	(156,687)
Equipment repair - police	A1640.4441	85,000	85,000	84,492	508
Equipment repair - sewer	A1640.4442	20,000	20,000	17,323	2,677
Equipment repair - sanitation	A1640.4443	100,000	100,000	98,165	1,835
Equipment repair - parks	A1640.4445	19,000	19,000	18,604	396
Maint. and repair of vehicles	A1640.4446	21,000	21,000	19,465	1,535
Collision repairs	A1640.4447	13,000	13,000	10,068	2,932
Auto washing	A1640.4448	2,700	2,700	2,332	368
Senior citizens repair	A1640.4449	6,650	6,650	5,396	1,254
Total contractual		668,250	668,250	511,039	157,211
Less: special districts allocation	A1640.5882	(506,751)	(506,751)	(506,751)	-
Total Central Garage		955,252	951,691	602,425	349,266

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
CENTRAL DATA PROCESSING:					
Personal Services:					
Regular payroll	A1680.1901	618,762	602,525	541,461	61,064
Overtime payroll	A1680.1902	58,000	58,000	57,746	254
Longevity	A1680.1911	7,700	7,700	6,600	1,100
Shift differential	A1680.1914	2,100	2,100	1,954	146
Clothing allowance	A1680.1917	875	875	750	125
Sick sell back	A1680.1932	1,950	1,182	-	1,182
PT regular	A1680.1971	6,000	6,768	6,768	-
Total personal services		695,387	679,150	615,279	63,871
Equipment:					
Network hardware	A1680.2202	32,750	32,750	18,827	13,923
Computer hardware	A1680.2204	125,000	125,000	93,994	31,006
Total equipment		157,750	157,750	112,821	44,929
Contractual:					
Office supplies	A1680.4001	2,000	2,000	1,980	20
Travel, training, conference	A1680.4088	10,000	10,000	9,763	237
Outsourcing services	A1680.4146	70,000	70,000	61,792	8,208
Telephone - Townwide	A1680.4202	115,000	123,161	111,269	11,892
Cellular phones	A1680.4203	145,000	123,500	88,324	35,176
Communications	A1680.4204	76,775	76,775	76,775	-
Internet services	A1680.4206	35,000	35,000	31,877	3,123
GPS services	A1680.4207	14,000	14,000	3,427	10,573
Network lease	A1680.4208	140,000	34,628	-	34,628
Software/licensing	A1680.4321	347,000	347,000	307,304	39,696
Hardware maintenance	A1680.4431	37,500	37,500	25,097	12,403
Software maintenance	A1680.4434	268,000	233,950	203,014	30,936
Pooled maintenance costs	A1680.4437	18,000	16,834	4,321	12,513
Central print management	A1680.4455	105,000	128,561	128,561	-
Camera network	A1680.4483	30,000	30,000	30,000	-
Timeclock network	A1680.4485	25,000	25,000	20,596	4,404
Cybersecuity expenditures	A1680.4486	45,000	45,000	-	45,000
Total contractual		1,483,275	1,352,909	1,104,100	248,809
Less: special districts allocation	A1680.5882	(159,963)	(159,963)	(159,964)	1
Total Central Data Processing		2,176,449	2,029,846	1,672,236	357,610
CENTRAL RECORDS MANAGEMENT:					
Personal services:					
Regular payroll	A1685.1901	228,954	242,334	242,334	-
Overtime payroll	A1685.1902	2,500	2,500	650	1,850
Longevity	A1685.1911	6,600	6,600	6,600	-
Clothing allowance	A1685.1917	250	250	250	-
Vacation sellback	A1685.1931	5,790	5,790	5,669	121
Sick sellback	A1685.1932	2,227	2,227	2,181	46
Total personal services		246,321	259,701	257,684	2,017
Contractual:					
Records management	A1685.4051	13,000	21,000	16,449	4,551
Total contractual		13,000	21,000	16,449	4,551
Less: special districts allocation	A1685.5882	(23,216)	(23,216)	(23,216)	-
Total Central Records Management		236,105	257,485	250,917	6,568

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
SPECIAL ITEMS:					
Contractual:					
Municipal association dues	A1910.4081	3,300	3,560	3,560	-
Private vehicle reimbursement	A1910.4083	2,200	1,940	-	1,940
Postage	A1910.4261	137,000	145,786	145,785	1
Erie County chargebacks	A1910.4352	150,000	139,448	132,218	7,230
Real property taxes	A1910.4706	48,000	49,766	49,765	1
Contingency account	A1910.4711	175,000	143,000	-	143,000
Total contractual		515,500	483,500	331,328	152,172
Total Special Items		515,500	483,500	331,328	152,172
RISK FINANCING:					
Claims:					
Insurance premiums	A1710.4101	475,000	494,417	494,417	-
Claims admin. - W.C. assess.	A1710.4525	90,000	90,000	84,913	5,087
Claims administration - liability	A1710.4527	59,000	59,250	59,250	-
Loss control - workers' comp.	A1710.4528	18,500	7,786	7,433	353
Excess insurance - workers' comp.	A1722.4519	135,000	124,038	124,038	-
Judgments - workers' comp.	A1930.4703	1,400,000	351,618	515,574	(163,956)
Judgments - unemployment	A1931.4703	60,000	223,956	45,965	177,991
Judgments - general	A1932.4703	575,000	1,288,027	1,848,991	(560,964)
Judgments - catastrophe reserve	A1936.4703	200,000	-	-	-
Total Claims		3,012,500	2,639,092	3,180,581	(541,489)
Total Risk Financing		3,012,500	2,639,092	3,180,581	(541,489)
CHEEKTOWAGA GREATER PARTNERSHIP:					
Contractual:					
Economic development	A1972.4991	6,000	-	-	-
Total Cheektowaga Greater Partnership		6,000	-	-	-
TOTAL GENERAL GOVERNMENT SUPPORT		11,012,282	10,409,645	9,826,939	582,706

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
PUBLIC SAFETY:					
COMMUNICATIONS SYSTEM:					
Personal services:					
Regular payroll	A3020.1901	1,789,828	1,697,924	1,564,007	133,917
Overtime payroll	A3020.1902	220,000	310,592	310,592	-
Court time	A3020.1907	500	500	-	500
Training	A3020.1908	25,000	25,000	17,795	7,205
Longevity	A3020.1911	34,000	34,093	34,092	1
Shift differential	A3020.1914	42,000	42,662	42,662	-
Clothing allowance	A3020.1917	14,175	14,175	13,850	325
Vacation sellback	A3020.1931	12,000	12,000	-	12,000
Sick sellback	A3020.1932	13,123	13,123	12,029	1,094
Holiday sellback	A3020.1936	21,960	21,960	15,471	6,489
Part-time regular	A3020.1971	5,000	5,000	-	5,000
Comp time sellback	A3020.1989	9,386	9,943	9,943	-
Other pay	A.3020.1990	600	600	600	-
Total personal services		2,187,572	2,187,572	2,021,041	166,531
Equipment:					
Communication equipment	A3020.2513	33,500	44,613	26,500	18,113
Total equipment		33,500	44,613	26,500	18,113
Contractual:					
Maintenance contracts	A3020.4022	26,000	21,822	20,945	877
Supplies	A3020.4029	17,000	6,944	6,771	173
P.S. dispatcher training	A3020.4093	3,600	3,600	3,600	-
Equipment repairs and maint.	A3020.4431	17,500	7,246	6,119	1,127
Total contractual		64,100	39,612	37,435	2,177
Total Communications System		2,285,172	2,271,797	2,084,976	186,821
POLICE AND CONSTABLES:					
Personal services:					
Regular payroll	A3120.1901	13,344,697	13,021,151	12,757,188	263,963
Overtime payroll	A3120.1902	1,550,000	1,780,005	1,780,004	1
Court time	A3120.1907	275,000	275,000	232,641	42,359
Training	A3120.1908	205,000	222,625	222,625	-
Longevity	A3120.1911	275,000	315,119	315,118	1
Shift differential	A3120.1914	106,356	131,528	131,527	1
Clothing allowance	A3120.1917	30,000	40,625	40,625	-
Education	A3120.1918	35,500	35,500	34,800	700
Vacation sellback	A3120.1931	310,000	310,000	227,931	82,069
Sick sellback	A3120.1932	370,000	370,000	276,855	93,145
Holiday sellback	A3120.1936	225,000	225,000	178,870	46,130
Part-time regular	A3120.1971	890,000	890,000	766,917	123,083
Comp time sellback	A3120.1989	385,000	385,000	380,006	4,994
Other pay	A3120.1990	5,000	5,000	4,650	350
Total personal services		18,006,553	18,006,553	17,349,757	656,796
Equipment:					
Crime forfeitures - equipment	A3120.2205	120,000	231,237	12,622	218,615
Police vehicles	A3120.2303	295,000	434,247	433,371	876
Other equipment	A3120.2501	80,000	78,185	54,053	24,132
Total equipment		495,000	743,669	500,046	243,623

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
Contractual:					
Office supplies	A3120.4001	15,000	15,427	13,276	2,151
Traffic safety supplies	A3120.4003	3,000	9,730	8,660	1,070
Community service supplies	A3120.4005	10,000	4,459	4,454	5
D.A.R.E. program	A3120.4006	7,000	7,000	6,775	225
Emergency response supplies	A3120.4007	6,500	6,516	6,515	1
Awards	A3120.4008	4,600	4,600	4,600	-
Scientific investigation supplies	A3120.4009	10,000	12,409	12,409	-
Disaster preparedness	A3120.4010	-	13,644	9,342	4,302
Printed forms	A3120.4011	3,710	2,210	1,135	1,075
Bike patrol supplies	A3120.4025	1,750	400	400	-
Meals to prisoners	A3120.4031	2,300	2,300	1,632	668
Motorcycle division	A3120.4046	4,150	4,150	3,198	952
Clothing allowance	A3120.4073	8,250	8,933	8,236	697
Membership dues	A3120.4081	5,250	5,250	4,146	1,104
Local education expense	A3120.4085	25,000	24,485	18,622	5,863
Ammunition and flares	A3120.4091	52,500	95,524	85,369	10,155
Patrolmen training	A3120.4093	50,000	59,135	49,224	9,911
Canine expenses	A3120.4095	3,152	192	192	-
Special investigations	A3120.4097	2,000	-	-	-
Special investigations	A3120.4099	7,500	15,334	6,419	8,915
Data processing services	A3120.4321	525,880	26,700	26,700	-
Police towing	A3120.4444	2,500	2,500	2,282	218
Medical expenses	A3120.4508	72,000	75,284	75,284	-
Urgent outsourced services	A3120.4510	375,000	375,000	3,249	371,751
Total contractual		1,197,042	771,182	352,119	419,063
Total Police and Constables		19,698,595	19,521,404	18,201,922	1,319,482
TRAFFIC CONTROL:					
Personal services:					
Regular payroll	A3310.1901	223,740	224,857	224,856	1
Overtime payroll	A3310.1902	20,000	13,999	6,255	7,744
Longevity	A3310.1911	8,600	9,350	9,350	-
Shift differential	A3310.1914	125	125	-	125
Clothing allowance	A3310.1917	900	900	466	434
Less: labor allocation: lighting	A3310.5816	(58,477)	(58,477)	(58,477)	-
Total personal services		194,888	190,754	182,450	8,304
Contractual:					
Flashers/barricades	A3310.4185	700	1,072	1,072	-
Utility cost	A3310.4217	28,000	37,983	37,982	1
Signs and street marking	A3310.4471	38,000	33,214	33,213	1
Signal repairs	A3310.4476	23,000	32,000	17,895	14,105
Contracted services	A3310.4561	1,450	387	387	-
Total contractual		91,150	104,656	90,549	14,107
Total Traffic Control		286,038	295,410	272,999	22,411

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
CONTROL OF ANIMALS:					
Personal services:					
Regular payroll	A3510.1901	64,791	65,118	65,118	-
Overtime payroll	A3510.1902	7,500	7,587	7,587	-
Longevity	A3510.1911	1,100	1,100	1,100	-
Part-time regular	A3510.1971	66,600	66,186	62,142	4,044
Total personal services		139,991	139,991	135,947	4,044
Equipment					
Office equipment	A3510.2501	713	713	713	-
Total equipment		713	713	713	-
Contractual:					
Supplies	A3510.4001	380	380	380	-
Dog kennel supplies	A3510.4030	3,000	3,129	2,179	950
Uniforms	A3510.4073	1,250	2,500	1,888	612
Animal control training	A3510.4093	500	500	500	-
Electric	A3510.4211	2,200	2,623	2,622	1
Gas	A3510.4221	3,750	4,347	4,346	1
Repairs and maintenance	A3510.4432	5,200	5,102	4,575	527
Medical expenses - vaccination	A3510.4508	2,000	-	-	-
Veterinarian services	A3510.4532	5,500	6,578	6,577	1
Total contractual		23,780	25,159	23,067	2,092
Total Control of Animals		164,484	165,863	159,727	6,136
TRAFFIC SAFETY COMMISSION:					
Personal services:					
Part-time regular	A3610.1971	2,210	2,210	1,808	402
Total personal services		2,210	2,210	1,808	402
Contractual:					
Office supplies	A3610.4001	285	285	90	195
Total contractual		285	285	90	195
Total Traffic Safety Commission		2,495	2,495	1,898	597
EMERGENCY SERVICES:					
Personal services:					
Regular payroll	A3641.1901	92,250	90,000	88,639	1,361
Equipment:					
Vehicle track system	A3641.2307	15,000	15,000	4,501	10,499
Contractual:					
Disaster preparedness	A3641.4010	16,000	16,000	14,235	1,765
Total Emergency Services		123,250	121,000	107,375	13,625
TOTAL PUBLIC SAFETY		22,560,034	22,377,969	20,828,897	1,549,072

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
TRANSPORTATION:					
SUPERINTENDENT OF HIGHWAYS:					
Personal services:					
Regular payroll	A5010.1901	207,834	208,761	208,761	-
Overtime payroll	A5010.1902	-	6,982	6,981	1
Longevity	A5010.1911	7,050	7,050	7,050	-
Clothing allowance	A5010.1917	-	250	250	-
Sick sellback	A.5010.1932	-	1,175	1,173	2
Total Superintendent of Highways		214,884	224,218	224,215	3
HIGHWAY GARAGE:					
Contractual:					
Electric	A5132.4211	8,000	8,268	8,267	1
Gas	A5132.4221	25,000	21,885	21,884	1
Water	A5132.4231	1,800	997	997	-
Repairs and maintenance	A5132.4432	30,000	28,248	28,248	-
Total Highway Garage		64,800	59,398	59,396	2
TOTAL TRANSPORTATION		279,684	283,616	283,611	5
PUBLICITY:					
Contractual:					
Media expenses	A6410.4194	2,500	2,500	450	2,050
Events	A6410.4195	550	550	-	550
Total Publicity		3,050	3,050	450	2,600
VETERANS SERVICES:					
Contractual:					
Room rental	A6510.4301	2,500	2,500	2,000	500
Veteran affairs committee	A6510.4311	1,200	1,200	791	409
Total Veterans Services		3,700	3,700	2,791	909
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		6,750	6,750	3,241	3,509

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
CULTURE AND RECREATION:					
PARKS:					
Personal services:					
Regular payroll	A7110.1901	1,360,243	1,344,112	1,250,435	93,677
Overtime payroll	A7110.1902	90,000	90,000	86,370	3,630
Longevity	A7110.1911	37,450	37,450	23,200	14,250
Shift differential	A7110.1914	9,400	9,511	9,510	1
Clothing allowance	A7110.1917	700	730	730	-
Vacation sellback	A7110.1931	5,325	5,325	1,894	3,431
Sick sellback	A7110.1932	10,000	10,000	5,465	4,535
Seasonal regular	A7110.1951	75,000	75,578	75,578	-
Part-time regular	A7110.1971	150,000	149,281	141,462	7,819
Other pay	A7110.1990	1,200	1,200	1,200	-
Total personal services		1,739,318	1,723,187	1,595,844	127,343
Equipment:					
Office equipment	A7110.2201	1,500	1,500	280	1,220
Over the road vehicles	A7110.2303	60,000	60,000	5,903	54,097
Park equipment	A7110.2304	95,000	102,880	32,555	70,325
Total equipment		156,500	164,380	38,738	125,642
Contractual:					
Office supplies	A7110.4001	1,700	1,700	1,687	13
Park supplies	A7110.4022	55,000	29,292	29,292	-
Uniform replacements	A7110.4071	4,500	3,629	1,855	1,774
Wildlife maintenance costs	A7110.4106	8,000	8,000	7,472	528
Chemicals	A7110.4141	15,000	21,270	21,250	20
Gasoline and oil	A7110.4162	46,000	46,000	36,536	9,464
Miscellaneous expenses	A7110.4191	665	665	105	560
Electric	A7110.4211	285,000	348,081	348,081	-
Equipment - repairs and maint.	A7110.4431	45,000	45,000	44,987	13
ORF land rental - Cayuga	A7110.4433	500	500	-	500
Repairs and maintenance	A7110.4451	270,000	229,812	219,314	10,498
Portable toilets	A7110.4454	18,000	18,000	17,903	97
Special events	A7110.4491	6,000	6,000	4,250	1,750
Total contractual		755,365	757,949	732,732	25,217
Total Parks		2,651,183	2,645,516	2,367,314	278,202
PLAYGROUNDS AND RECREATION:					
Personal services:					
Regular payroll	A7140.1901	220,177	220,177	219,588	589
Overtime payroll	A7140.1902	4,500	4,500	2,755	1,745
Longevity	A7140.1911	1,100	1,100	1,100	-
Shift differential	A7140.1914	2,500	2,500	2,113	387
Clothing allowance	A7140.1917	500	500	500	-
Part-time regular	A7140.1971	375,500	399,800	347,716	52,084
Part-time regular	A7140.1971	375,500	399,800	347,716	52,084
Other pay	A7140.1990	-	600	600	-
Total personal services		604,277	629,177	574,372	54,805

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
Contractual:					
Arts and craft supplies	A7140.4024	4,750	4,750	1,979	2,771
Athletic supplies	A7140.4025	4,500	2,500	379	2,121
Program brochures	A7140.4061	15,000	19,000	18,900	100
Miscellaneous supplies	A7140.4191	2,500	2,500	2,485	15
Pre - K expense	A7140.4464	4,000	4,000	3,041	959
Special events	A7140.4491	8,000	8,000	7,265	735
General rink supplies	A7140.4500	6,500	6,500	4,878	1,622
Concerts	A7140.4503	10,000	10,000	9,917	83
Gymnastics supplies	A7140.4506	3,500	3,500	3,345	155
Volleyball expenses	A7140.4512	2,500	2,500	954	1,546
Dartwood camp expenses	A7140.4517	5,000	17,000	9,363	7,637
Summer day camp expenses	A7140.4518	16,000	16,000	15,635	365
After school programs expenses	A7140.4519	4,000	2,000	964	1,036
Hockey expenses	A7140.4521	50,000	59,000	52,811	6,189
Field trip expenses	A7140.4524	7,000	15,000	9,219	5,781
Soccer expenses	A7140.4527	12,000	12,000	10,321	1,679
Basketball expenses	A7140.4536	5,000	7,000	6,628	372
Softball expenses	A7140.4539	25,000	25,000	24,662	338
In-line skating expenses	A7140.4540	9,500	500	-	500
Total contractual		194,750	216,750	182,746	34,004
Total Playgrounds and Recreation		799,027	845,927	757,118	88,809
BEACH AND POOL PROGRAM:					
Personal services:					
Part-time regular	A7180.1971	371,195	371,195	335,473	35,722
Total personal services		371,195	371,195	335,473	35,722
Contractual:					
First aid supplies	A7180.4026	720	720	444	276
Clothing allowance	A7180.4074	4,500	4,500	4,500	-
Miscellaneous expenses	A7180.4191	6,416	6,416	6,415	1
Total contractual		11,636	11,636	11,359	277
Total Beach and Pool Program		382,831	382,831	346,832	35,999
CULTURAL GROUPS:					
Contractual:					
Historical	A7270.4381	4,400	4,300	4,050	250
Symphony	A7270.4384	12,150	12,150	12,150	-
Garden club	A7270.4385	1,100	1,200	1,200	-
Total Cultural Groups		17,650	17,650	17,400	250

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
YOUTH PROGRAMS:					
Personal services:					
Regular payroll	A7310.1901	261,506	258,306	257,787	519
Overtime payroll	A7310.1902	400	400	(7)	407
Longevity	A7310.1911	8,650	8,650	8,550	100
Clothing allowance	A7310.1917	375	375	375	-
Vacation sellback	A7310.1931	-	2,431	2,430	1
Sick sellback	A7310.1932	1,500	1,500	1,194	306
Part-time regular	A7310.1971	330,500	333,169	312,569	20,600
Other pay	A7310.1990	1,200	1,200	1,200	-
Total personal services		604,131	606,031	584,098	21,933
Equipment:					
Other equipment	A7310.2501	9,000	9,000	6,854	2,146
Total equipment		9,000	9,000	6,854	2,146
Contractual:					
Office supplies	A7310.4001	7,500	7,500	7,203	297
Publications and dues	A7310.4061	3,000	3,000	2,253	747
Postage	A7310.4261	7,500	7,500	7,500	-
Equipment repairs and maint.	A7310.4431	2,800	2,800	1,880	920
Youth service projects	A7310.4671	2,000	2,000	624	1,376
Teen center expense	A7310.4674	2,000	2,000	1,487	513
Library contract	A7310.4675	1,600	1,600	1,574	26
In-service training	A7310.4681	3,000	1,000	-	1,000
Publications and printing	A7310.4683	4,000	4,000	2,460	1,540
Youth department project - YES	A7310.4685	29,500	29,500	26,384	3,116
Youth conservation corps	A7310.4689	10,000	10,934	4,840	6,094
Develop. disabled - swim	A7310.4693	10,000	10,000	4,276	5,724
Total contractual		82,900	81,834	60,481	21,353
Total Youth Programs		696,031	696,865	651,433	45,432
LIBRARY EXPENSES:					
Personal services:					
Part-time regular	A7410.1971	600	600	500	100
Total personal services		600	600	500	100
Contractual:					
Support of libraries	A7410.4396	22,000	22,000	21,465	535
Heat and air conditioning	A7410.4439	34,230	34,230	19,429	14,801
Total contractual		56,230	56,230	40,894	15,336
Total Library Expenses		56,830	56,830	41,394	15,436

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
HISTORIAN:					
Personal services:					
Regular payroll	A7510.1901	2,000	2,000	154	1,846
Total personal services		2,000	2,000	154	1,846
Contractual:					
Maps, records and supplies	A7510.4043	1,100	1,100	-	1,100
Printing historical material	A7510.4052	1,100	1,100	-	1,100
Travel, training, conference	A7510.4088	250	250	-	250
Historical observance	A7510.4375	2,000	2,000	1,800	200
Total contractual		4,450	4,450	1,800	2,650
Total Historian		6,450	6,450	1,954	4,496
CELEBRATIONS:					
Contractual:					
July 4th Celebration	A7550.4372	11,000	11,118	11,118	-
Polish festival	A7550.4374	9,000.00	26,750	26,750	-
War of 1812 cemetery	A7550.4379	1,500	1,382	1,147	235
Firemen recognition day	A7550.4382	2,850	2,850	2,743	107
Total Celebrations		24,350	42,100	41,758	342
SENIOR SERVICES:					
Personal services:					
Regular payroll	A7620.1901	444,246	436,392	421,534	14,858
Overtime payroll	A7620.1902	2,565	2,565	1,992	573
Longevity	A7620.1911	14,350	14,350	14,350	-
Shift differential	A7620.1914	220	220	120	100
Clothing allowance	A7620.1917	750	750	750	-
Vacation sellback	A7620.1931	1,400	1,167	-	1,167
Sick sellback	A7620.1932	6,055	6,288	6,288	-
Part-time regular	A7620.1971	269,013	269,013	238,739	30,274
Other pay	A7620.1990	1,200	1,200	-	1,200
Total personal services		739,799	731,945	683,773	48,172
Contractual:					
Sports and recreation supplies	A7620.4027	12,000	51,495	4,504	46,991
Ceramics expenses	A7620.4028	8,500	8,500	8,144	356
Travel, training, conference	A7620.4088	2,000	1,571	295	1,276
Miscellaneous expenses	A7620.4191	650	1,079	1,078	1
Nutrition sites	A7620.4193	3,400	3,400	2,495	905
Postage, special items	A7260.4261	175	175	172	3
Repairs and maintenance	A7620.4432	13,000	13,000	3,878	9,122
Special events	A7620.4491	37,000	46,249	45,299	950
Senior center program	A7620.4624	18,500	18,500	15,068	3,432
Activity groups (1-25)	A7620.4627	7,000	7,000	2,383	4,617
Meals on wheels	A7620.4629	57,500	57,500	57,500	-
Concert series expense	A7620.4685	4,500	4,500	4,150	350
Total contractual		164,225	172,974	147,966	25,008
Total Senior Services		904,024	904,919	831,739	73,180

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
COMMUNITY DEVELOPMENT:					
Regular payroll	A9499.1901	304,018	304,018	287,568	16,450
Overtime payroll	A9499.1902	10,000	10,000	1,155	8,845
Longevity	A9499.1911	9,750	9,750	9,750	-
Clothing allowance	A9499.1917	250	250	250	-
Vacation sellback	A9499.1931	3,950	3,950	2,190	1,760
Sick sellback	A9499.1932	1,260	1,260	1,253	7
PT regular	A9499.1971	50,000	50,000	21,820	28,180
HUD reimbursement	A9499.5124	(379,228)	(379,228)	(532,150)	152,922
TOTAL COMMUNITY DEVELOPMENT *		-	-	(208,164)	208,164
TOTAL CULTURE AND RECREATION		5,538,376	5,599,088	4,848,778	750,310
EMPLOYEE BENEFITS:					
State retirement	A9010.8101	2,582,000	2,582,000	2,028,994	553,006
Police retirement	A9010.8111	5,950,000	5,950,000	5,159,478	790,522
Social security	A9010.8121	2,400,000	2,365,163	2,276,879	88,284
Medical insurance	A9010.8141	15,000	15,000	737	14,263
Retirees' hospitalization	A9010.8143	997,000	1,031,837	1,031,836	1
Group life insurance	A9010.8151	55,000	55,000	50,968	4,032
Supervisory union health	A9010.8155	2,200	2,200	2,200	-
TCEA health and welfare	A9010.8157	3,750	3,750	3,750	-
Allocated FICA	A9010.5992	(180,282)	(180,282)	(152,635)	(27,647)
Allocated fringes	A9010.5995	(1,080,974)	(1,080,974)	(915,223)	(165,751)
Retirement buyout	A9010.8975	959,000	959,000	476,466	482,534
Employee contributions	A1910.2415	(680,000)	(680,000)	(796,320)	116,320
Judgments - health/self insurance	A1933.4703	14,672,375	14,729,399	14,803,349	(73,950)
Claims administration	A1710.4523	49,100	49,100	46,928	2,172
Claims admin. - dental and vision	A1710.4526	24,000	24,000	22,278	1,722
Judgments - dental and vision	A1937.4703	440,000	458,009	458,009	-
TOTAL EMPLOYEE BENEFITS		26,208,169	26,283,202	24,497,694	1,785,508
DEBT SERVICE:					
Lease principal	A9785.0000	-	581,424	581,424	-
Lease interest	A9785.9211	-	57,178	57,178	-
TOTAL DEBT SERVICE		-	638,602	638,602	-
TOTAL EXPENDITURES		65,605,295	65,598,872	60,927,762	4,671,110
INTERFUND TRANSFERS:					
Transfers to Debt Service Fund:					
Serial bonds - principal	A9501.9131	1,186,000	1,183,000	1,183,000	-
Serial bonds - interest	A9501.9211	453,271	456,271	456,271	-
Less: debt service - applied	A9501.9311	(65,000)	(65,000)	(65,000)	-
Total Transfers to Debt Service Fund		1,639,271	1,639,271	1,639,271	-
Transfers to Other Funds:					
Transfer to capital projects	A9950.8729	-	1,674,830	2,086,948	(412,118)
Total Transfers to Other Funds		-	1,674,830	2,086,948	(412,118)
TOTAL INTERFUND TRANSFERS		1,639,271	3,314,101	3,726,219	(412,118)
TOTAL EXPENDITURES AND INTERFUND TRANSFERS		$ 67,244,566	$ 68,912,973	$ 64,653,981	$ 4,258,992

* Department reported within Culture and Recreation in the Town's 2025 Annual Report.

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues—Budget and Actual—Town Outside Village Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Non-property taxes:					
Sales tax revenue	B1120	$ 515,596	$ 515,596	$ 515,596	$ -
Total non-property taxes		515,596	515,596	515,596	-
Use of money and property:					
Use of money and property	B2401	2,000	2,000	12,209	10,209
Total use of money and property		2,000	2,000	12,209	10,209
Licenses and permits:					
Permits & inspections	B2770	750,000	750,000	1,022,682	272,682
Total licenses and permits		750,000	750,000	1,022,682	272,682
Miscellaneous:					
AIM related payments	B2705	800,000	800,000	820,898	20,898
Total miscellaneous		800,000	800,000	820,898	20,898
Federal aid:					
Retiree prescription subsidy	B4590	500	500	500	-
Total Federal aid		500	500	500	-
TOTAL REVENUES		$ 2,068,096	$ 2,068,096	$ 2,371,885	$ 303,789

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Town Outside Village Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EXPENDITURES:					
PUBLIC SAFETY:					
SAFETY INSPECTION:					
Personal Services:					
Regular payroll	B3620.1901	$ 1,469,021	$ 1,497,455	$ 1,368,912	$ 128,543
Overtime payroll	B3620.1902	95,000	67,834	62,195	5,639
Longevity	B3620.1911	27,400	30,200	30,200	-
Clothing allowance	B3620.1917	875	875	501	374
Vacation sellback	B3620.1931	5,365	6,355	6,357	(2)
Sick sellback	B3620.1932	3,320	4,752	4,752	-
Part-time regular	B3620.1971	107,854	101,364	30,512	70,852
Other pay	B3620.1990	2,400	2,400	1,200	1,200
Total personal services		1,711,235	1,711,235	1,504,629	206,606
Contractual:					
Office supplies	B3620.4001	5,000	5,000	4,972	28
Uniforms	B3620.4071	1,050	1,050	286	764
Travel and conferences	B3620.4088	6,200	6,200	3,242	2,958
Miscellaneous expenses	B3620.4191	14,500	16,500	13,564	2,936
GPS services	B3620.4207	5,000	5,000	-	5,000
Acquisition of properties	B3620.4514	8,000	-	-	-
Contracted services	B3620.4561	15,000	21,000	17,930	3,070
Building maintenance allocation	B3620.5911	8,064	8,064	8,064	-
Total contractual		62,814	62,814	48,058	14,756
Less: special district allocation	B3620.5882	(60,753)	(60,753)	(60,753)	-
TOTAL PUBLIC SAFETY		1,713,296	1,713,296	1,491,934	221,362
HOME AND COMMUNITY SERVICES:					
ZONING:					
Personal services:					
Regular payroll	B8010.1901	24,111	24,111	22,204	1,907
Contractual:					
Miscellaneous expenses	B8010.4191	200	200	60	140
Total Zoning		24,311	24,311	22,264	2,047
PLANNING:					
Personal services:					
Regular payroll	B8020.1901	21,054	21,054	16,750	4,304
Contractual:					
Office supplies	B8020.4001	350	350	172	178
Other expenses	B8020.4192	350	350	-	350
Total contractual		700	700	172	528
Total Planning		21,754	21,754	16,922	4,832
TOTAL HOME AND COMMUNITY SERVICES		46,065	46,065	39,186	6,879

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EMPLOYEE BENEFITS:					
Employee retirement	B9010.8101	171,000	171,000	136,250	34,750
Social security	B9010.8121	142,000	142,000	118,457	23,543
Medical insurance	B9010.8141	600	600	28	572
Retirees medical benefits	B9010.8143	84,000	84,000	74,633	9,367
Group life insurance	B9010.8151	2,400	2,424	2,424	-
Retirement buyout	B9010.8975	100,000	99,976	41,846	58,130
Less: special districts FICA alloc.	B9010.5993	(4,648)	(4,648)	(4,648)	-
Less: special districts benefit alloc.	B9010.5996	(27,867)	(27,867)	(27,867)	-
TOTAL EMPLOYEE BENEFITS		467,485	467,485	341,123	126,362
TOTAL EXPENDITURES		2,226,846	2,226,846	1,872,243	354,603
INTERFUND TRANSFERS:					
Transfer to risk retention fund	B9902.9703	441,250	441,250	410,991	30,259
TOTAL INTERFUND TRANSFERS		441,250	441,250	410,991	30,259
TOTAL EXPENDITURES AND TRANSFERS OUT		$ 2,668,096	$ 2,668,096	$ 2,283,234	$ 384,862

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues and Transfers In—Budget and Actual—Highway Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Tax items:					
Real property tax items:					
Real property taxes	D1001	$ 19,447	$ 19,447	$ 19,447	$ -
Other property tax items:					
Payments in lieu of tax	D1081	2,000	2,000	196	(1,804)
Non-property tax items:					
Sales tax receipts	D1120	10,684,404	10,684,404	12,696,688	2,012,284
Total tax items		10,705,851	10,705,851	12,716,331	2,010,480
Intergovernmental charges:					
Services for other governments	D2300	400,000	400,000	434,832	34,832
Total intergovernmental charges		400,000	400,000	434,832	34,832
Use of money and property:					
Interest earnings	D2401	50,000	50,000	135,270	85,270
Total use of money and property		50,000	50,000	135,270	85,270
Sale of property and compensation for loss					
Minor sales	D2655	10,000	31,957	48,151	16,194
Total sale of property and comp. for loss		10,000	31,957	48,151	16,194
Miscellaneous:					
Refund of prior year expense	D2701	4,000	4,000	11	(3,989)
Total Miscellaneous		4,000	4,000	11	(3,989)
State aid:					
Emergency management	D3589	-	-	153,457	153,457
Total state aid		-	-	153,457	153,457
Federal aid:					
Emergency management	D4589	-	-	920,743	920,743
Retiree prescription subsidy	D4590	10,000	10,000	10,000	-
Total federal aid		10,000	10,000	930,743	920,743
TOTAL REVENUES		11,179,851	11,201,808	14,418,795	3,216,987
OTHER FINANCING SOURCES:					
Transfers in	D5031	50,000	50,000	50,000	-
Total other financing sources		50,000	50,000	50,000	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		$ 11,229,851	$ 11,251,808	$ 14,468,795	$ 3,216,987

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Highway Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EXPENDITURES:					
TRANSPORTATION:					
GENERAL REPAIRS:					
Personal services:					
Labor - general	D5110.1701	$ 2,439,393	$ 2,439,393	$ 1,745,752	$ 693,641
Contractual:					
Gas and oil	D5110.4162	350,000	323,000	226,006	96,994
Stone and gravel	D5110.4173	35,000	35,000	35,000	-
Culvert and sluce pipe	D5110.4177	55,000	55,000	52,479	2,521
Blacktop	D5110.4178	85,000	85,000	80,610	4,390
Barricades, block and misc.	D5110.4185	4,750	4,550	3,507	1,043
Top soil	D5110.4186	40,000	7,400	7,399	1
GPS services	D5110.4207	30,000	30,000	30,000	-
Erie County charge back	D5110.4352	3,000	3,000	8	2,992
Total General Repairs		3,042,143	2,982,343	2,180,761	801,582
HIGHWAY MACHINERY:					
Personal services:					
Labor - general	D5130.1701	562,770	562,770	402,746	160,024
Equipment:					
Misc. highway equipment	D5130.2407	500,000	735,822	79,502	656,320
Contractual:					
Parts and supplies	D5130.4462	380,000	377,456	354,220	23,236
Total Highway Machinery		1,442,770	1,676,048	836,468	839,580
BRUSH AND WEEDS:					
Personal services:					
Labor - general	D5140.1701	601,688	601,688	430,598	171,090
Contractual:					
Office supplies	D5140.4001	2,420	2,420	2,353	67
Uniform replacement	D5140.4071	15,000	15,000	7,344	7,656
Safety and training	D5140.4087	800	8,703	7,543	1,160
Miscellaneous	D5140.4191	12,350	12,447	12,446	1
Shade trees	D5140.4291	35,000	25,000	24,171	829
Tree maintenance	D5140.4297	6,864	6,864	6,265	599
Personnel allocated	D5140.5902	45,331	45,331	45,331	-
Total Brush and Weeds		719,453	717,453	536,051	181,402

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
HIGHWAY LABOR:					
Personal services:					
Regular payroll	D5141.1901	4,009,451	3,855,480	3,628,969	226,511
Overtime payroll	D5141.1902	370,000	522,871	522,871	-
Longevity	D5141.1911	98,200	98,200	82,500	15,700
Shift differential	D5141.1914	7,000	7,000	4,626	2,374
Clothing allowance	D5141.1917	4,400	4,400	3,185	1,215
Vacation sellback	D5141.1931	7,000	7,000	5,142	1,858
Sick sellback	D5141.1932	11,825	11,825	9,780	2,045
PT regular	D5141.1971	16,302	16,302	-	16,302
Other pay	D5141.1990	4,800	5,900	5,900	-
Labor allocation	D5141.1731	(2,439,393)	(2,439,393)	(1,745,752)	(693,641)
Labor allocation	D5141.1733	(562,770)	(562,770)	(402,746)	(160,024)
Labor brush & weed	D5141.1734	(601,688)	(601,688)	(430,598)	(171,090)
Labor snow, highway	D5141.1735	(574,595)	(574,595)	(411,209)	(163,386)
Labor other government	D5141.1736	(7,872)	(7,872)	(5,634)	(2,238)
Labor improvements	D5141.1737	(342,660)	(342,660)	(245,225)	(97,435)
Total Highway Labor		-	-	1,021,809	(1,021,809)
SNOW REMOVAL:					
Personal services:					
Labor - general	D5142.1701	574,595	574,595	411,209	163,386
Contractual:					
Salt	D5142.4029	400,000	495,800	482,826	12,974
Stakes, blades and steel	D5142.4433	20,330	20,330	20,289	41
Total Snow Removal		994,925	1,090,725	914,324	176,401
SERVICES FOR OTHER GOVERNMENTS:					
Personal services:					
Labor - general	D5148.1701	7,872	7,872	5,634	2,238
Total Services for Other Governments		7,872	7,872	5,634	2,238
HIGHWAY IMPROVEMENTS:					
Personal services:					
Labor - general	D5150.1701	342,660	342,660	245,225	97,435
Contractual:					
Gas and oil	D5150.4162	20,000	-	-	-
Stone	D5150.4173	15,000	15,000	14,819	181
Receivers and pipe	D5150.4177	30,000	-	-	-
Blacktop	D5150.4178	400,000	206,000	205,769	231
Total Highway Improvements		807,660	563,660	465,813	97,847
TOTAL TRANSPORTATION		7,014,823	7,038,101	5,960,860	1,077,241

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
HOME AND COMMUNITY SERVICES:					
EROSION CONTROL AND DRAINAGE:					
Contractual:					
Creek maintenance	D8540.4572	4,000	4,000	3,800	200
Total Erosion Control and Drainage		4,000	4,000	3,800	200
TOTAL HOME AND COMMUNITY SERVICES		4,000	4,000	3,800	200
EMPLOYEE BENEFITS:					
FICA allocated	D9010.5992	2,085	2,085	2,085	-
Fringe benefit allocation	D9010.5995	12,503	12,503	12,503	-
N.Y.S. retirement	D9010.8101	746,000	746,000	589,279	156,721
Social security	D9010.8121	365,000	365,000	317,381	47,619
Medical insurance	D9010.8141	400	400	36	364
Retirees' medical insurance	D9010.8143	350,000	375,257	375,257	-
Group life insurance	D9010.8151	9,300	9,856	9,855	1
Retirement buyout	D9010.8975	85,000	59,187	(2,601)	61,788
TOTAL EMPLOYEE BENEFITS		1,570,288	1,570,288	1,303,795	266,493
TOTAL EXPENDITURES		8,589,111	8,612,389	7,268,455	1,343,934
INTERFUND TRANSFERS:					
Transfer to risk retention fund	D9902.9703	2,417,750	2,417,750	2,148,732	269,018
Transfer to debt service:					
Bond principal to debt service	D9501.9131	2,725,000	2,692,086	2,662,000	30,086
Bond interest to debt service	D9501.9211	990,000	1,022,914	1,022,913	1
TOTAL INTERFUND TRANSFERS		6,132,750	6,132,750	5,833,645	299,105
TOTAL EXPENDITURES AND TRANSFERS OUT		$ 14,721,861	$ 14,745,139	$ 13,102,100	$ 1,643,039

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues and Transfers In—Budget and Actual—Sewer Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
Sewer District No. 1:					
Real property taxes	SS1001	$ 13,381	$ 13,381	$ 13,381	$ -
Interest earnings	SS2401	43	43	129	86
Total Sewer District No. 1		13,424	13,424	13,510	86
Consolidated Sewer District:					
Real property taxes	SS1001	13,389,939	13,389,939	13,389,939	-
Contract users	SS2120	250,000	250,000	238,920	(11,080)
Sewer District # 1 rent/maintenance	SS2180	4,600	4,600	4,600	-
Interest earnings	SS2401	225,000	225,000	373,385	148,385
Refund of prior year's expense	SS2701	2,000	2,000	270	(1,730)
Retiree prescription subsidy	SS4590	5,000	5,000	5,000	-
Total Consolidated Sewer District		13,876,539	13,876,539	14,012,114	135,575
TOTAL REVENUES		13,889,963	13,889,963	14,025,624	135,661
OTHER FINANCING SOURCES:					
Operating transfers in	SS5031	10,000	10,000	10,000	-
Total other financing sources		10,000	10,000	10,000	-
TOTAL REVENUES AND OTHER FINANCING SOURCES		$ 13,899,963	$ 13,899,963	$ 14,035,624	$ 135,661

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Sewer Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
SANITARY SEWER DISTRICTS:					
SEWER DISTRICT NO. 1:					
Contractual:					
Rent to Buffalo Sewer Authority	S8121.4355	$ 9,000	$ 9,000	$ 8,866	$ 134
Rent & maintenance (Consolidated S	S8121.4361	4,600	4,600	4,600	-
Tax receiver allocation	S8121.5908	21	21	21	-
Assessor allocation	S8121.5909	146	146	146	-
Employee benefits:					
Allocated taxes	S8121.5992	8	8	8	-
Allocated fringes	S8121.5995	49	49	49	-
TOTAL SEWER DISTRICT NO. 1		13,824	13,824	13,690	134
CONSOLIDATED SEWER DISTRICT:					
Personal services:					
Regular payroll	S8125.1901	1,164,738	1,164,738	1,073,909	90,829
Overtime payroll	S8125.1902	130,000	130,000	91,901	38,099
Longevity	S8125.1911	24,300	24,300	20,200	4,100
Shift differential	S8125.1914	500	500	131	369
Clothing allowance	S8125.1917	2,000	2,559	2,559	-
Vacation sellback	S8125.1931	3,500	3,500	3,273	227
Sick sellback	S8125.1932	4,000	3,501	1,393	2,108
Seasonal regular	S8125.1951	10,000	10,000	5,040	4,960
Part-time regular	S8125.1971	18,784	18,784	17,769	1,015
Other pay	S8125.1990	1,800	1,800	1,800	-
Equipment:					
Sewer maintenance equipment	S8125.2500	50,000	59,366	48,693	10,673
Office equipment	S8125.2505	2,000	2,439	2,439	-
Over the road vehicles	S8125.2550	60,000	60,000	8,753	51,247
Contractual:					
Office supplies	S8125.4001	2,000	2,000	1,993	7
Maintenance supplies	S8125.4021	20,000	23,000	22,207	793
Clothing replacement	S8125.4071	4,500	4,440	2,829	1,611
Chemicals	S8125.4141	5,000	5,100	5,023	77
Gas, oil and grease	S8125.4163	60,000	60,000	33,253	26,747
GPS services	S8125.4207	4,000	4,000	-	4,000
Utilities	S8125.4217	130,000	183,121	183,120	1
Railroad property rentals	S8125.4351	1,520	1,520	1,305	215
Erie County chargebacks	S8125.4352	45,500	45,500	45,258	242
Erie County Sewer District 4	S8125.4353	1,157,000	1,102,035	1,003,267	98,768
Equipment repairs	S8125.4431	45,000	45,105	45,104	1
Sewer repairs	S8125.4438	150,000	147,000	44,925	102,075
Building repairs	S8125.4453	38,900	38,900	38,736	164
Accounting and auditing services	S8125.4506	43,570	43,570	43,569	1
Contracted sewer repair	S8125.4543	375,000	375,000	265,064	109,936
Telemetry	S8125.4545	9,500	9,400	9,368	32
Consulting engineers	S8125.4581	35,000	328,016	5,442	322,574
Buffalo Sewer Authority charges	S8125.4702	15,000	16,739	16,739	-

(continued)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
Cost allocations:					
Computer cost allocation	S8125.5900	80,525	80,525	80,525	-
Supervisor - payroll/bookkeeping	S8125.5901	61,042	61,042	61,042	-
Personnel allocation	S8125.5902	45,331	45,331	45,331	-
Law department	S8125.5903	99,826	99,826	99,826	-
Central records allocation	S8125.5904	11,608	11,608	11,608	-
Engineering department	S8125.5905	450,475	450,475	450,475	-
Central garage allocation	S8125.5907	93,350	93,350	93,350	-
Tax receiver allocation	S8125.5908	16,688	16,688	16,688	-
Assessor allocation	S8125.5909	113,647	113,647	113,647	-
Building inspection	S8125.5911	8,064	8,064	8,064	-
Building and plumbing inspection	S8125.5912	60,753	60,753	60,753	-
Finance allocation	S8125.5915	93,978	93,978	93,978	-
Employee benefits:					
Allocated FICA	S8125.5992	68,771	68,771	68,771	-
Building FICA allocation	S8125.5993	4,648	4,648	4,648	-
Benefits allocation	S8125.5995	412,356	412,356	412,356	-
Building benefits allocation	S8125.5996	27,867	27,867	27,867	-
Retirement	S8125.8101	228,000	228,000	179,590	48,410
Social security	S8125.8121	-	-	(1,611)	1,611
Employee medical insurance	S8125.8141	300	300	-	300
Retirees' medical insurance	S8125.8143	100,000	102,725	102,725	-
Group life insurance	S8125.8151	2,200	2,200	1,864	336
Retirement buyout	S8125.8975	70,000	67,275	163	67,112
Interfund transfers:					
Transfer to debt service fund:					
Bond principal	S8125.9101	1,668,000	1,645,869	1,528,228	117,641
Bond interest	S8125.9201	850,000	872,131	872,130	1
Transfer to risk retention fund	S8125.9703	1,630,899	1,630,899	1,551,111	79,788
TOTAL CONSOLIDATED SEWER DISTRICT		9,811,440	10,114,261	8,928,191	1,186,070

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
CONSOLIDATED SEWER DISTRICT - MAIN PUMP:					
Personal services:					
Regular payroll	S8135.1901	800,000	800,000	750,508	49,492
Overtime payroll	S8135.1902	133,000	133,000	118,191	14,809
Longevity	S8135.1911	13,150	13,150	10,850	2,300
Shift differential	S8135.1914	25,000	25,000	19,347	5,653
Clothing allowance	S8135.1917	470	511	510	1
Vacation sellback	S8135.1931	3,500	3,459	1,875	1,584
Sick sellback	S8135.1932	3,500	3,500	1,875	1,625
Equipment:					
Pump station equipment	S8135.2500	4,800	4,800	2,574	2,226
Building improvements	S8135.2512	38,000	40,186	24,042	16,144
Contractual:					
Office supplies	S8135.4001	950	950	784	166
Maintenance supplies	S8135.4021	6,650	6,650	3,993	2,657
Janitorial	S8135.4022	1,900	1,900	1,013	887
Clothing replacement	S8135.4071	1,650	1,650	1,649	1
Chemicals	S8135.4142	2,500	2,000	405	1,595
Gas, oil and grease	S8135.4164	2,850	2,850	2,739	111
Utilities	S8135.4217	130,000	157,154	157,153	1
Buffalo Sewer Authority	S8135.4356	6,100,000	6,072,618	4,134,455	1,938,163
Equipment repair	S8135.4431	45,000	44,500	33,775	10,725
Elevator service	S8135.4456	2,600	2,600	1,214	1,386
Lab testing	S8135.4541	7,000	8,000	7,962	38
Technical services	S8135.4581	14,000	14,228	14,227	1
Employee benefits:					
Retirement	S8135.8101	151,000	151,000	118,809	32,191
Social security	S8135.8121	185,000	185,000	161,377	23,623
Medical insurance	S8135.8141	350	350	72	278
Retirees' medical insurance	S8135.8143	48,000	48,000	38,658	9,342
Group life insurance	S8135.8151	1,700	1,700	1,655	45
Retirement buyback	S8135.8975	55,000	55,000	26,776	28,224
TOTAL CONSOL. SEWER DIST. - MAIN PUMP		7,777,570	7,779,756	5,636,488	2,143,268
TOTAL CONSOLIDATED SEWER DISTRICT		17,589,010	17,894,017	14,564,679	3,329,338
TOTAL EXPENDITURES AND TRANSFERS OUT		$ 17,602,834	$ 17,907,841	$ 14,578,369	$ 3,329,472

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues—Budget and Actual—Consolidated Garbage Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Tax items:					
Real property tax items:					
Real property taxes	SR1001	$ 10,405,973	$ 10,405,973	$ 10,406,558	$ 585
Total real property tax items		10,405,973	10,405,973	10,406,558	585
Other property tax items:					
Payments in lieu of taxes	SR1081	4,350	4,350	4,350	-
Total other property tax items		4,350	4,350	4,350	-
Total tax items		10,410,323	10,410,323	10,410,908	585
Departmental income:					
Dumpster fees	SR8160	65,000	65,000	75,035	10,035
Container user fees	SR2040	-	-	8,780	8,780
Sale of refuse - recycling	SR2651	25,000	25,000	8,765	(16,235)
Total departmental income		90,000	90,000	92,580	2,580
Use of money and property:					
Interest earnings	SR2401	140,000	140,000	305,829	165,829
Total use of money and property		140,000	140,000	305,829	165,829
Sale of property and compensation for loss:					
Minor sales and revenue	SR2655	-	-	3,312	3,312
Total sale of property and compensation for loss		-	-	3,312	3,312
Federal aid:					
Retiree prescription subsidy	SR4590	12,000	12,000	12,000	-
Total federal aid		12,000	12,000	12,000	-
TOTAL REVENUES		$ 10,652,323	$ 10,652,323	$ 10,824,629	$ 172,306
TOTAL REVENUES AND OTHER FINANCING SOURCES		$ 10,652,323	$ 10,652,323	$ 10,824,629	$ 172,306

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Consolidated Garbage Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EXPENDITURES:					
HOME AND COMMUNITY SERVICES:					
Sewer allocation for Pfohl	S1910.5901	$ 102,000	$ 103,888	$ 101,317	$ 2,571
Personal services:					
Regular payroll	S8160.1901	2,605,435	2,580,883	2,580,883	-
Overtime payroll	S8160.1902	186,000	213,924	213,923	1
Longevity	S8160.1911	86,150	84,250	84,250	-
Clothing allowance	S8160.1917	275	225	225	-
Vacation sellback	S8160.1931	3,509	1,634	1,633	1
Sick sellback	S8160.1932	7,500	9,840	9,840	-
Seasonal regular	S8160.1951	85,000	98,122	98,122	-
PT regular	S8160.1971	80,000	89,203	89,202	1
Equipment:					
Equipment	S8160.2501	35,000	35,000	28,590	6,410
Contractual:					
Office supplies	S8160.4001	2,200	2,200	1,926	274
Maintenance supplies	S8160.4021	8,000	11,932	11,931	1
Uniform replacement	S8160.4071	16,000	16,000	2,299	13,701
Diesel fuel	S8160.4160	200,000	143,441	126,541	16,900
GPS services	S8160.4207	4,000	4,000	-	4,000
Electric	S8160.4211	21,000	27,539	27,538	1
Gas	S8160.4221	8,800	9,693	9,693	-
Erie County chargebacks	S8160.4352	30,000	30,000	27,503	2,497
Equipment repairs and maintenance	S8160.4431	13,500	13,500	11,905	1,595
Building repairs	S8160.4453	6,300	7,205	7,205	-
Composting costs	S8160.4468	80,000	76,739	75,000	1,739
Landfill costs	S8160.4469	1,675,000	1,698,339	1,698,339	-
Solid waste management board	S8160.4470	5,800	5,800	5,800	-
Accounting and audit fees	S8160.4506	14,775	14,775	14,775	-
Computer cost allocation	S8160.5900	59,279	59,279	59,279	-
Supervisor allocated	S8160.5901	20,347	20,347	20,347	-
Personnel allocated	S8160.5902	135,994	135,994	135,994	-
Legal allocated	S8160.5903	42,783	42,783	42,783	-
Central records allocation	S8160.5904	11,608	11,608	11,604	4
Engineering allocation	S8160.5905	16,893	16,893	16,893	-
Tax receiver allocated	S8160.5908	21,774	21,774	21,774	-
Assessor allocated	S8160.5909	148,280	148,280	148,280	-
Building maintenance allocation	S8160.5911	4,032	4,032	4,032	-
Comptroller allocation	S8160.5915	93,978	93,978	93,978	-
Central garage allocated	S8160.5965	413,401	413,401	413,401	-
Recycling contractor	S8173.4444	1,632,196	1,809,891	1,809,891	-
TOTAL HOME AND COMMUNITY SERVICES		7,876,809	8,056,392	8,006,696	49,696

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EMPLOYEE BENEFITS:					
Allocated FICA	S8160.5992	54,847	54,847	54,847	-
Allocated fringes	S8160.5995	328,867	328,867	328,867	-
Retirement	S8160.8101	404,000	320,596	320,596	-
Medical insurance	S8160.8141	600	600	36	564
Retirees' medical insurance	S8160.8143	190,000	213,803	213,802	1
Group life insurance	S8160.8151	5,200	5,200	4,401	799
Retirement buyout	S8160.8975	130,000	11,906	9,895	2,011
Social security	S9010.8121	257,500	257,500	229,715	27,785
TOTAL EMPLOYEE BENEFITS		1,371,014	1,193,319	1,162,159	31,160
TOTAL EXPENDITURES		9,247,823	9,249,711	9,168,855	80,856
INTERFUND TRANSFERS:					
Transfers to risk retention fund	S9902.9703	1,979,500	1,979,500	1,943,091	36,409
TOTAL INTERFUND TRANSFERS		1,979,500	1,979,500	1,943,091	36,409
TOTAL EXPENDITURES AND TRANSFERS OUT		$ 11,227,323	$ 11,229,211	$ 11,111,946	$ 117,265

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues—Budget and Actual—Lighting District Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Tax items:					
Real property tax items:					
Real property taxes	SL1001	$ 2,935,175	$ 2,935,175	$ 2,935,175	$ -
Other property tax items:					
Payments in lieu of taxes	SL1081	3,500	3,500	4,257	757
Total tax items		2,938,675	2,938,675	2,939,432	757
Use of money and property:					
Interest earnings	SL2401	35,000	35,000	74,807	39,807
Total use of money and property		35,000	35,000	74,807	39,807
Sale of property and compensation for loss					
Insurance recoveries	SL2681	-	-	14,856	14,856
Total sale of property and comp. for loss		-	-	14,856	14,856
TOTAL LIGHTING DISTRICT REVENUES		$ 2,973,675	$ 2,973,675	$ 3,029,095	$ 55,420

Town of Cheektowaga, New York
Schedule of Revenues and Transfers In—Budget and Actual—Master Drainage Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Real property tax items:					
Real property taxes	SD1001	$ 268,597	$ 268,597	$ 268,597	$ -
Total real property tax items		268,597	268,597	268,597	-
Use of money and property:					
Interest income	SD2401	10,000	10,000	16,396	6,396
Total use of money and property		10,000	10,000	16,396	6,396
TOTAL REVENUES		278,597	278,597	284,993	6,396
OTHER FINANCING SOURCES:					
Transfers in	SD5031	10,000	10,000	10,000	-
Total other financing sources		10,000	10,000	10,000	-
TOTAL MASTER DRAINAGE REVENUES AND OTHER FINANCING SOURCES		$ 288,597	$ 288,597	$ 294,993	$ 6,396

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues—Budget and Actual—Water Hydrant Districts Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Water Hydrant District No. 1:					
Real property taxes	SF610.1001	$ 93,559	$ 93,559	$ 93,559	$ -
Interest earnings	SF610.2401	500	500	2,253	1,753
Total Water Hydrant District No. 1		94,059	94,059	95,812	1,753
Water Hydrant District No. 2:					
Real property taxes	SF620.1001	34,824	34,824	34,824	-
Interest earnings	SF620.2401	150	150	827	677
Total Water Hydrant District No. 2		34,974	34,974	35,651	677
Water Hydrant District No. 3:					
Real property taxes	SF630.1001	40,682	40,682	40,682	-
Interest earnings	SF630.2401	100	100	562	462
Total Water Hydrant District No. 3		40,782	40,782	41,244	462
Water Hydrant District No. 4:					
Real property taxes	SF640.1001	125,827	125,827	125,827	-
Interest earnings	SF640.2401	500	500	1,411	911
Total Water Hydrant District No. 4		126,327	126,327	127,238	911
Water Hydrant District No. 5:					
Real property taxes	SF650.1001	41,316	41,316	41,316	-
Interest earnings	SF650.2401	180	180	1,223	1,043
Total Water Hydrant District No. 5		41,496	41,496	42,539	1,043
Water Hydrant District No. 6:					
Real property taxes	SF660.1001	118,536	118,536	118,536	-
Interest earnings	SF660.2401	600	600	3,215	2,615
Total Water Hydrant District No. 6		119,136	119,136	121,751	2,615
Water Hydrant District No. 8:					
Real property taxes	SF680.1001	40,956	40,956	40,956	-
Interest earnings	SF680.2401	160	160	1,122	962
Total Water Hydrant District No. 8		41,116	41,116	42,078	962
TOTAL WATER HYDRANT DISTRICTS REVENUES		$ 497,890	$ 497,890	$ 506,313	$ 8,423
TOTAL SPECIAL DISTRICTS		$ 3,760,162	$ 3,760,162	$ 3,830,401	$ 70,239

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Lighting District Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
GENERAL LIGHTING DISTRICT:					
EXPENDITURES:					
HOME AND COMMUNITY SERVICES:					
Service costs - electric 1	SL5182.4212	$ 608,000	$ 394,939	$ 394,938	$ 1
Service costs - electric 2	SL5182.4213	490,000	544,302	544,302	-
Erie County chargebacks	SL5182.4354	8,500	8,500	8,042	458
Repairs and maintenance	SL5182.4432	115,000	87,778	(1,030)	88,808
Engineering allocation	SL5182.5905	2,815	2,815	2,815	-
Tax receiver allocation	SL5182.5908	21,774	21,774	21,776	(2)
Assessor allocation	SL5182.5909	148,280	148,280	148,281	(1)
Traffic control allocation	SL5182.5916	58,477	58,477	58,477	-
Building maint. allocation	SL5182.5918	7,328	7,328	7,328	-
TOTAL HOME AND COMMUNITY SERVICES		1,460,174	1,274,193	1,184,929	89,264
EMPLOYEE BENEFITS:					
Allocated payroll taxes	SL9010.5992	12,365	12,365	12,365	-
Allocated fringes	SL9010.5995	74,136	74,136	74,136	-
TOTAL EMPLOYEE BENEFITS		86,501	86,501	86,501	-
TOTAL EXPENDITURES		1,546,675	1,360,694	1,271,430	89,264
INTERFUND TRANSFERS:					
Transfer to Debt Service Fund:					
Serial bonds - principal	SL9785.9131	1,040,000	902,000	902,000	-
Serial bonds - interest	SL9785.9211	387,000	560,661	560,659	2
TOTAL INTERFUND TRANSFERS		1,427,000	1,462,661	1,462,659	2
TOTAL LIGHTING DISTRICT EXPENDITURES		$ 2,973,675	$ 2,823,355	$ 2,734,089	$ 89,266

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Master Drainage Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
MASTER DRAINAGE DISTRICT:					
EXPENDITURES:					
HOME AND COMMUNITY SERVICES:					
Engineering supplies	SD8140.4002	$ 750	$ 750	$ -	$ 750
Storm sewer maintenance	SD8140.4431	38,000	38,000	37,987	13
Maintenance and repairs	SD8140.4432	100,000	100,000	99,979	21
Ditch and creek pest control	SD8140.4476	6,000	6,000	3,173	2,827
Ditch and creek maintenance	SD8140.4543	95,000	95,000	95,000	-
Consulting services	SD8140.4581	19,000	19,000	2,380	16,620
Emergency costs	SD8140.5905	86,998	86,998	86,998	-
Tax receiver allocation	SD8140.5908	3,900	3,900	3,900	-
Assessor allocation	SD8140.5908	26,557	26,557	26,557	-
TOTAL HOME AND COMMUNITY SERVICES		376,255	376,255	356,023	20,232
EMPLOYEE BENEFITS:					
Allocated taxes	SD8140.5992	8,022	8,022	8,022	-
Allocated fringes	SD8140.5995	48,103	48,103	48,103	-
TOTAL EMPLOYEE BENEFITS		56,125	56,125	56,125	-
TOTAL EXPENDITURES		432,380	432,380	412,148	20,232
INTERFUND TRANSFERS:					
Transfers to Debt Service Fund:					
Bond principal	SD8140.9101	120,000	120,000	105,000	15,000
Bond interest	SD8140.9201	25,000	25,000	17,520	7,480
TOTAL INTERFUND TRANSFERS		145,000	145,000	122,520	22,480
TOTAL MASTER DRAINAGE EXPENDITURES AND TRANSFERS OUT		$ 577,380	$ 577,380	$ 534,668	$ 42,712

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures—Budget and Actual—Water Hydrant Districts Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
WATER HYDRANT DISTRICTS:					
EXPENDITURES:					
WATER HYDRANT DISTRICT NO. 1:					
Contractual:					
Hydrant rentals	SF8351.4339	$ 61,000	$ 61,000	$ 60,248	$ 752
Engineering allocation	SF8351.5905	845	845	846	(1)
Tax receiver allocation	SF8351.5908	3,034	3,034	3,034	-
Assessor allocation	SF8351.5909	20,663	20,663	20,663	-
Employee benefits:					
Allocated taxes	SF8351.5992	1,217	1,217	1,217	-
Allocated fringes	SF8351.5995	7,300	7,300	7,300	-
TOTAL WATER HYDRANT DISTRICT NO. 1		94,059	94,059	93,308	751
WATER HYDRANT DISTRICT NO. 2:					
Contractual:					
Hydrant rentals	SF8351.4339	20,900	20,900	20,159	741
Engineering allocation	SF8351.5905	845	845	845	-
Tax receiver allocation	SF8351.5908	1,229	1,229	1,229	-
Assessor allocation	SF8351.5909	8,367	8,367	8,367	-
Employee benefits:					
Allocated taxes	SF8351.5992	531	531	531	-
Allocated fringes	SF8351.5995	3,182	3,182	3,182	-
TOTAL WATER HYDRANT DISTRICT NO. 2		35,224	35,224	34,481	743
WATER HYDRANT DISTRICT NO. 3:					
Contractual:					
Hydrant rentals	SF8351.4339	30,991	30,991	30,239	752
Engineering allocation	SF8351.5905	845	845	845	-
Tax receiver allocation	SF8351.5908	812	812	812	-
Assessor allocation	SF8351.5909	5,530	5,530	5,530	-
Employee benefits:					
Allocated taxes	SF8351.5992	372	372	372	-
Allocated fringes	SF8351.5995	2,232	2,232	2,232	-
TOTAL WATER HYDRANT DISTRICT NO. 3		40,782	40,782	40,030	752
WATER HYDRANT DISTRICT NO. 4:					
Contractual:					
Hydrant rentals	SF8351.4339	89,750	89,750	88,425	1,325
Erie County chargeback	SF8351.4352	260	260	258	2
Engineering allocation	SF8351.5905	845	845	843	2
Tax receiver allocation	SF8351.5908	3,536	3,536	3,536	-
Assessor allocation	SF8351.5909	24,083	24,083	24,083	-
Employee benefits:					
Allocated taxes	SF8351.5992	1,408	1,408	1,408	-
Allocated fringes	SF8351.5995	8,445	8,445	8,445	-
TOTAL WATER HYDRANT DISTRICT NO. 4		128,327	128,327	126,998	1,329

(continued)

(concluded)

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
WATER HYDRANT DISTRICT NO. 5:					
Contractual:					
Hydrant rentals	SF8351.4339	27,000	27,000	25,886	1,114
Engineering allocation	SF8351.5905	845	845	845	-
Tax receiver allocation	SF8351.5908	1,357	1,357	1,357	-
Assessor allocation	SF8351.5909	9,240	9,240	9,240	-
Employee benefits:					
Allocated taxes	SF8351.5992	579	579	579	-
Allocated fringes	SF8351.5995	3,475	3,475	3,475	-
TOTAL WATER HYDRANT DISTRICT NO. 5		42,496	42,496	41,382	1,114
WATER HYDRANT DISTRICT NO. 6:					
Contractual:					
Hydrant rentals	SF8351.4339	71,000	71,000	69,411	1,589
Engineering allocation	SF8351.5905	845	845	845	-
Tax receiver allocation	SF8351.5908	4,904	4,904	4,904	-
Assessor allocation	SF8351.5909	33,396	33,396	33,396	-
Employee benefits:					
Allocated taxes	SF8351.5992	1,928	1,928	1,928	-
Allocated fringes	SF8351.5995	11,563	11,563	11,563	-
TOTAL WATER HYDRANT DISTRICT NO. 6		123,636	123,636	122,047	1,589
WATER HYDRANT DISTRICT NO. 8:					
Contractual:					
Hydrant rentals	SF8351.4339	28,200	28,200	27,490	710
Erie County chargeback	SF8351.4352	245	245	245	-
Engineering allocation	SF8351.5905	845	845	845	-
Tax receiver allocation	SF8351.5908	1,154	1,154	1,154	-
Assessor allocation	SF8351.5909	7,858	7,858	7,858	-
Employee benefits:					
Allocated taxes	SF8351.5992	502	502	502	-
Allocated fringes	SF8351.5995	3,012	3,012	3,012	-
TOTAL WATER HYDRANT DISTRICT NO. 8		41,816	41,816	41,106	710
TOTAL WATER HYDRANT DISTRICTS EXPENDITURES		$ 506,340	$ 506,340	$ 499,352	$ 6,988
TOTAL SPECIAL DISTRICTS		$ 4,057,395	$ 3,907,075	$ 3,768,109	$ 138,966

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Revenues and Transfers In—Budget and Actual—Debt Service Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Revenue	Variance with Final Budget
REVENUES:					
Use of money and property:					
Interest earnings	V2401	$ 15,000	$ 15,000	$ 45,132	$ 30,132
TOTAL REVENUES		15,000	15,000	45,132	30,132
OTHER FINANCING SOURCES:					
Transfers in	V5031	9,441,000	9,441,000	9,975,230	534,230
TOTAL REVENUES AND OTHER FINANCING SOURCES		$ 9,456,000	$ 9,456,000	$ 10,020,362	$ 564,362

TOWN OF CHEEKTOWAGA, NEW YORK
Schedule of Expenditures and Transfers Out—Budget and Actual—Debt Service Fund
Year Ended December 31, 2025

Account Name	Account Code	Adopted Budget	Final Budget	Expenditure	Variance with Final Budget
EXPENDITURES:					
DEBT SERVICE:					
Bond principal	V6710.9710	$ 6,739,000	$ 6,380,228	$ 6,380,228	$ -
Interest - bonds	V7710.9710	2,702,000	2,929,496	2,929,496	-
Total debt service		9,441,000	9,309,724	9,309,724	-
TOTAL EXPENDITURES		9,441,000	9,309,724	9,309,724	-
INTERFUND TRANSFERS:					
Transfers out	V7790.9710	135,000	135,000	135,000	-
Total interfund transfers		135,000	135,000	135,000	-
TOTAL EXPENDITURES AND TRANSFERS OUT		$ 9,576,000	$ 9,444,724	$ 9,444,724	$ -