

Town of Cheektowaga																
BUDGET PREP REPORT																
2027 TENTATIVE BUDGET																
AS OF 9/30/2026																
	Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
Grand Total		7,271,322	0	(993,573)	0	1,443,558	(12,179,395)	9,775,856	13,917,021		\$(13,917,022)		\$(1)			
100 - GENERAL FUND		1,176,915	0	(826,504)	0	270,645	(14,792,829)	4,167,002	25,698		\$(25,698)		\$(0)			
Revenue		(52,958,226)	(59,884,795)	(55,755,123)	(62,360,452)	(62,460,452)	(52,483,792)	(56,300,575)	(66,617,379)		\$1,070,891		\$(65,546,488)			
1110 - JUSTICE		(807,482)	(705,000)	(924,205)	(805,000)	(805,000)	(526,959)	(807,306)	(805,000)		\$0		\$(805,000)	0	0.00%	
100.1110.2610.0000 - FINES & FORFEITED BAIL..		(795,341)	(700,000)	(885,150)	(800,000)	(800,000)	(519,653)	(800,000)	(800,000)		\$0		\$(800,000)	0	0.00%	
100.1110.2611.0000 - COLLECTED BAIL BOND MONEY		(4,142)	0	(1,561)	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1110.2855.0000 - JUSTICE MISC REVENUES..		0	0	(5,400)	0	0	(2,182)	(2,182)	0		\$0		\$0	0	#DIV/0!	
100.1110.3087.0000 - STATE OPIOID SETTLEMENT REVENUE		(8,000)	(5,000)	(32,095)	(5,000)	(5,000)	(5,124)	(5,124)	(5,000)		\$0		\$(5,000)	0	0.00%	
1220 - SUPERVISOR		0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1220.3320.0000 - DISASTER PREPAREDNESS REVENUE		0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
1410 - TOWN CLERK		(260,793)	(257,000)	(259,838)	(258,200)	(258,200)	(199,848)	(253,100)	(258,370)		\$(5,650)		\$(264,020)	(5,820)	2.25%	
100.1410.1255.0000 - TOWN CLERK FEES..		(167,025)	(162,000)	(175,297)	(165,000)	(165,000)	(133,764)	(170,000)	(172,000)		\$0		\$(172,000)	(7,000)	4.24%	
100.1410.1550.0000 - TOWN DOG LICENSE FEES...		(89,631)	(90,000)	(81,593)	(90,000)	(90,000)	(64,724)	(81,000)	(85,000)		\$(5,000)		\$(90,000)	0	0.00%	
100.1410.2530.0000 - GAMES OF CHANCE..		(1,273)	(2,500)	(383)	(700)	(700)	(40)	(100)	(20)		\$0		\$(20)	680	-97.14%	
100.1410.2540.0000 - BINGO LICENSES..		(2,865)	(2,500)	(2,565)	(2,500)	(2,500)	(1,320)	(2,000)	(1,350)		\$(650)		\$(2,000)	500	-20.00%	
1910 - SPECIAL ITEMS		(49,428,818)	(56,769,295)	(51,935,226)	(58,751,752)	(58,851,752)	(49,734,260)	(52,529,510)	(62,473,809)		\$674,541		\$(61,799,268)	(3,047,516)	5.19%	
100.1910.1001.0000 - TAX LEVY, REAL PROPERTY..		(44,520,228)	(46,114,661)	(46,114,661)	(46,453,146)	(46,453,146)	(46,453,146)	(46,453,146)	(50,325,342)		\$1,526,064		\$(48,799,278)	(2,346,132)	5.05%	
100.1910.1002.0000 - TAXES-TRANS EXEMPT PROP..		(146,344)	(150,000)	(147,221)	(140,000)	(140,000)	(156,201)	(156,201)	(140,000)		\$0		\$(140,000)	0	0.00%	
100.1910.1081.0000 - OTHER PAYMENTS IN LIEU...		(180,457)	(170,968)	(201,897)	(185,000)	(185,000)	(104,826)	(104,826)	(110,000)		\$0		\$(110,000)	75,000	-40.54%	
100.1910.1090.0000 - INTEREST & PENALTY-TAX...		(571,294)	(320,000)	(479,173)	(500,000)	(500,000)	(259,203)	(450,000)	(450,000)		\$0		\$(450,000)	50,000	-10.00%	
100.1910.1116.0000 - TAX ON ADULT USE CANNABIS		(30,710)	0	(547,382)	(250,000)	(250,000)	(137,573)	(425,000)	(280,000)		\$(70,000)		\$(350,000)	(100,000)	40.00%	
100.1910.1170.0000 - FRANCHISES-CABLE TV, RE...		(968,572)	(1,100,000)	(890,903)	(900,000)	(900,000)	(412,130)	(800,000)	(780,000)		\$0		\$(780,000)	120,000	-13.33%	
100.1910.2401.0000 - INTEREST EARNINGS...		(784,933)	(500,000)	(1,395,292)	(800,000)	(800,000)	(876,339)	(1,200,000)	(800,000)		\$(200,000)		\$(1,000,000)	(200,000)	25.00%	
100.1910.2410.0000 - RENTAL OF PROPERTY..		(131,286)	(88,000)	(132,875)	(100,000)	(100,000)	(515)	(90,000)	(90,000)		\$(20,000)		\$(110,000)	(10,000)	10.00%	
100.1910.2655.0000 - MINOR SALES, OTHER...		(11,730)	(15,000)	(13,780)	(11,000)	(11,000)	(3,355)	(11,000)	(11,000)		\$0		\$(11,000)	0	0.00%	
100.1910.2660.0000 - SALE OF REAL PROPERTY..		0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1910.2665.0000 - SALE OF EQUIPMENT...		0	0	(2,245)	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1910.2680.0000 - INSURANCE RECOVERIES...		(35,523)	0	(1,380)	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1910.2701.0000 - REFUNDS OF PRIOR YEARS..		(158,528)	(30,000)	(63,636)	(35,000)	(35,000)	(4,541)	(35,000)	(35,000)		\$0		\$(35,000)	0	0.00%	
100.1910.2775.0000 - CELLULAR TOWER LEASE REVENUE		(7,360)	0	(24,564)	0	0	(19,709)	(17,056)	0		\$0		\$0	0	#DIV/0!	
100.1910.2799.0000 - APPROPRIATED FUND BALANCE		0	(6,965,666)	0	(7,312,605)	(7,412,605)	0	0	(6,387,467)		\$(411,523)		\$(6,798,990)	513,615	-7.02%	
100.1910.3005.0000 - MORTGAGE TAX...		(1,519,042)	(1,250,000)	(1,797,789)	(1,500,000)	(1,500,000)	(958,845)	(1,650,000)	(1,500,000)		\$(100,000)		\$(1,600,000)	(100,000)	6.67%	
100.1910.3006.0000 - HOTEL BED TAX		0	0	0	(500,001)	(500,001)	(175,597)	(900,000)	(1,500,000)		\$0		\$(1,500,000)	(999,999)	200.00%	
100.1910.3089.0000 - SPECIAL STATE AID...		(57,427)	0	(57,427)	0	0	(172,281)	(172,281)	0		\$(50,000)		\$(50,000)	(50,000)	#DIV/0!	
100.1910.4584.0000 - FEDERAL ARPA FUNDING		(240,384)	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1910.4590.0000 - RETIREE PRESCRIPTION SUBSIDY		(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	0	(65,000)	(65,000)		\$0		\$(65,000)	0	0.00%	
3120 - POLICE		(1,502,316)	(1,239,830)	(1,481,770)	(1,584,000)	(1,584,000)	(948,953)	(1,634,000)	(2,094,000)		\$450,000		\$(1,644,000)	(60,000)	3.79%	
100.3120.1520.0000 - POLICE MISC REVENUES...		(961,147)	(702,400)	(1,114,487)	(850,000)	(850,000)	(651,549)	(1,000,000)	(1,250,000)		\$300,000		\$(950,000)	(100,000)	11.76%	
100.3120.3320.0000 - DISASTER PREPAREDNESS		0	(34,000)	0	(34,000)	(34,000)	0	(34,000)	(34,000)		\$0		\$(34,000)	0	0.00%	
100.3120.3820.0000 - STATE AID POLICE...		(541,169)	(128,430)	(327,239)	(325,000)	(325,000)	(125,241)	(325,000)	(500,000)		\$150,000		\$(350,000)	(25,000)	7.69%	
100.3120.4588.0000 - FEDERAL AID		0	(375,000)	(40,044)	(375,000)	(375,000)	(172,163)	(275,000)	(310,000)		\$0		\$(310,000)	65,000	-17.33%	
3310 - TRAFFIC CONTROL		(67,000)	(67,000)	(67,000)	(67,000)	(67,000)	0	(67,000)	(67,000)		\$0		\$(67,000)	0	0.00%	
100.3310.3008.0000 - TRAFFIC SAFETY...		(67,000)	(67,000)	(67,000)	(67,000)	(67,000)	0	(67,000)	(67,000)		\$0		\$(67,000)	0	0.00%	
7110 - PARKS		(32,983)	(28,500)	(33,617)	(30,700)	(30,700)	(40,726)	(40,651)	(35,000)		\$(5,000)		\$(40,000)	(9,300)	30.29%	
100.7110.2002.0000 - SHELTER PERMITS, REAL PERMITS		(32,983)	(28,500)	(33,617)	(30,700)	(30,700)	(40,726)	(40,651)	(35,000)		\$(5,000)		\$(40,000)	(9,300)	30.29%	
100.7110.2003.0000 - PAVILLION PERMITS...		0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	

[illegible]

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7140 - RECREATION	(728,764)	(716,370)	(890,681)	(741,000)	(741,000)	(899,942)	(811,969)	(753,000)		\$(42,000)		\$(795,000)	(54,000)	7.29%
100.7140.2012.0000 - ALEXANDER CENTER RENTAL OF S	(2,252)	0	(6,849)	(4,000)	(4,000)	(2,908)	(2,908)	(2,000)		\$0		\$(2,000)	2,000	-50.00%
100.7140.2027.0000 - SPECIAL EVENTS	(4,209)	(3,370)	(6,339)	(4,000)	(4,000)	(2,918)	(4,000)	(4,000)		\$0		\$(4,000)	0	0.00%
100.7140.2029.0000 - MINI CAMPS	(14,767)	(10,000)	(17,624)	(11,000)	(11,000)	(14,351)	(15,244)	(15,000)		\$0		\$(15,000)	(4,000)	36.36%
100.7140.2101.0000 - ALEXANDER CAMPS	(183,677)	(135,000)	(167,311)	(136,000)	(136,000)	(171,396)	(171,396)	(140,000)		\$(23,000)		\$(163,000)	(27,000)	19.85%
100.7140.2104.0000 - DIAMOND & TENNIS COURT RENTA	(21,500)	(15,000)	(20,371)	(18,000)	(18,000)	(17,227)	(20,000)	(18,000)		\$0		\$(18,000)	0	0.00%
100.7140.2107.0000 - SOFTBALL /KICKBALL.	(79,300)	(90,000)	(76,572)	(82,000)	(82,000)	(70,301)	(70,000)	(70,000)		\$0		\$(70,000)	12,000	-14.63%
100.7140.2110.0000 - FIELD TRIPS..	(1,108)	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.7140.2113.0000 - EXERCISE..	(2,040)	(1,500)	(1,494)	(1,500)	(1,500)	(565)	(1,000)	(1,000)		\$0		\$(1,000)	500	-33.33%
100.7140.2119.0000 - GYMNASTICS..	(6,014)	(6,000)	(6,173)	(6,000)	(6,000)	(4,477)	(6,000)	(6,000)		\$0		\$(6,000)	0	0.00%
100.7140.2122.0000 - AQUATIC PROGRAMS	(22,058)	(18,000)	(27,372)	(18,000)	(18,000)	(24,470)	(25,000)	(25,000)		\$0		\$(25,000)	(7,000)	38.89%
100.7140.2123.0000 - ICE RENTALS..	(49,847)	(60,000)	(73,388)	(55,000)	(55,000)	(35,759)	(55,000)	(55,000)		\$0		\$(55,000)	0	0.00%
100.7140.2124.0000 - POOL PASSES..	(5,244)	(4,000)	(3,136)	(4,500)	(4,500)	(2,470)	(2,470)	(2,000)		\$0		\$(2,000)	2,500	-55.56%
100.7140.2125.0000 - RESIDENT I D. CARDS..	(22,152)	(17,000)	(23,226)	(17,000)	(17,000)	(18,927)	(18,927)	(17,000)		\$(2,000)		\$(19,000)	(2,000)	11.76%
100.7140.2126.0000 - POOL RENTALS..	(503)	0	(705)	0	0	(1,245)	(1,245)	0		\$0		\$0	0	#DIV/0!
100.7140.2128.0000 - HOCKEY..	(143,787)	(220,000)	(280,278)	(245,000)	(245,000)	(387,026)	(263,660)	(245,000)		\$(10,000)		\$(255,000)	(10,000)	4.08%
100.7140.2129.0000 - RETURNED CHECK FEES	(20)	0	(39)	0	0	(37)	(37)	0		\$0		\$0	0	#DIV/0!
100.7140.2131.0000 - LEARN TO SKATE..	(6,905)	(7,500)	(12,690)	(7,500)	(7,500)	(5,507)	(7,500)	(7,500)		\$0		\$(7,500)	0	0.00%
100.7140.2134.0000 - PUBLIC SKATE/RINK PARTIES..	(10,846)	(10,000)	(11,539)	(10,000)	(10,000)	(6,255)	(10,000)	(10,000)		\$(500)		\$(10,500)	(500)	5.00%
100.7140.2139.0000 - IN- LINE SKATING ..	0	0	16	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.7140.2142.0000 - LOCKER RENTALS (POOL & RINK)	(113)	0	(137)	0	0	(72)	(72)	0		\$0		\$0	0	#DIV/0!
100.7140.2143.0000 - SOCCER - RENTAL..	(805)	0	(2,303)	0	0	(2,288)	(2,300)	(2,000)		\$0		\$(2,000)	(2,000)	#DIV/0!
100.7140.2144.0000 - SPORT COURT (INLINE) RENTALS	(24,440)	(20,000)	(31,681)	(20,000)	(20,000)	(32,096)	(20,000)	(20,000)		\$(6,000)		\$(26,000)	(6,000)	30.00%
100.7140.2145.0000 - SPORTS CAMP ..	(1,859)	0	(728)	0	0	(710)	(710)	(700)		\$0		\$(700)	(700)	#DIV/0!
100.7140.2146.0000 - SOCCER..	(36,331)	(27,000)	(30,219)	(27,000)	(27,000)	(27,571)	(27,571)	(27,000)		\$0		\$(27,000)	0	0.00%
100.7140.2152.0000 - MISCELLANEOUS..	(6,298)	(3,000)	(6,407)	(5,000)	(5,000)	(2,500)	(5,000)	(5,000)		\$0		\$(5,000)	0	0.00%
100.7140.2158.0000 - EARLY CHILDHOOD PROGRAMS..	(28,390)	(20,000)	(29,587)	(20,000)	(20,000)	(14,648)	(20,000)	(20,000)		\$0		\$(20,000)	0	0.00%
100.7140.2161.0000 - KIDS KRAFTS..	(1,937)	0	(1,411)	0	0	(1,000)	(1,000)	(800)		\$0		\$(800)	(800)	#DIV/0!
100.7140.2169.0000 - DARTWOOD CAMP..	(20,580)	(16,000)	(19,100)	(16,000)	(16,000)	(30,929)	(30,929)	(30,000)		\$0		\$(30,000)	(14,000)	87.50%
100.7140.2173.0000 - VOLLEYBALL..	(4,198)	(3,000)	(6,090)	(4,000)	(4,000)	(2,860)	(4,000)	(4,000)		\$0		\$(4,000)	0	0.00%
100.7140.2183.0000 - HOCKEY TOURNAMENTS..	(11,131)	(12,000)	(8,688)	(12,000)	(12,000)	(7,000)	(10,000)	(10,000)		\$0		\$(10,000)	2,000	-16.67%
100.7140.2194.0000 - BASKETBALL ..	(8,406)	(10,000)	(9,582)	(9,500)	(9,500)	(7,135)	(8,500)	(8,500)		\$0		\$(8,500)	1,000	-10.53%
100.7140.2197.0000 - SCHOOL BREAK PROGRAMS..	(8,051)	(8,000)	(9,660)	(8,000)	(8,000)	(5,293)	(7,500)	(7,500)		\$(500)		\$(8,000)	0	0.00%
7310 - YOUTH DEPARTMENT	(18,421)	0	(33,857)	(15,000)	(15,000)	(44,140)	(44,140)	(23,000)		\$0		\$(23,000)	(8,000)	53.33%
100.7310.2101.0000 - DEV DISABLED DAY CAMP..	(4,600)	0	(8,595)	0	0	(5,508)	(5,508)	(4,000)		\$0		\$(4,000)	(4,000)	#DIV/0!
100.7310.3820.0000 - STATE AID..	(13,821)	0	(25,263)	(15,000)	(15,000)	(38,632)	(38,632)	(19,000)		\$0		\$(19,000)	(4,000)	26.67%
7550 - CELEBRATIONS	(8,014)	(4,500)	(9,000)	(5,000)	(5,000)	(6,250)	(6,250)	(6,000)		\$0		\$(6,000)	(1,000)	20.00%
100.7550.2039.0000 - POLISH FESTIVAL REVENUE..	(4,014)	0	(4,250)	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.7550.2042.0000 - JULY 4TH REVENUES	(4,000)	(4,500)	(4,750)	(5,000)	(5,000)	(6,250)	(6,250)	(6,000)		\$0		\$(6,000)	(1,000)	20.00%
7620 - SENIOR SERVICES	(103,635)	(97,300)	(119,929)	(102,800)	(102,800)	(82,714)	(106,649)	(102,200)		\$(1,000)		\$(103,200)	(400)	0.39%
100.7620.2024.0000 - CERAMICS & CRAFTS FEES..	(14,631)	(14,500)	(18,933)	(15,000)	(15,000)	(11,404)	(16,000)	(15,000)		\$0		\$(15,000)	0	0.00%
100.7620.2030.0000 - SR CITIZENS-VAN RECEIP ...	(21,556)	(20,000)	(29,808)	(21,000)	(21,000)	(19,476)	(25,000)	(22,000)		\$(1,000)		\$(23,000)	(2,000)	9.52%
100.7620.2035.0000 - FITNESS REVENUES..	(3,945)	(3,600)	(3,950)	(3,600)	(3,600)	(4,749)	(4,749)	(3,700)		\$0		\$(3,700)	(100)	2.78%
100.7620.2036.0000 - SR. CITIZENS-SPEC EVENT..	(29,139)	(28,000)	(31,831)	(28,000)	(28,000)	(26,585)	(30,000)	(29,000)		\$0		\$(29,000)	(1,000)	3.57%
100.7620.2038.0000 - SENIOR CENTER PROGRAMS..	(17,701)	(20,000)	(20,243)	(20,000)	(20,000)	(13,732)	(18,000)	(19,000)		\$0		\$(19,000)	1,000	-5.00%
100.7620.2039.0000 - BROCHURE MAILING RECEIPTS..	(800)	(700)	(690)	(700)	(700)	(270)	(400)	0		\$0		\$0	700	-100.00%
100.7620.2187.0000 - CONCERT SERIES REVENUE..	(4,200)	(4,500)	(4,500)	(4,500)	(4,500)	(4,510)	(4,500)	(4,500)		\$0		\$(4,500)	0	0.00%

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026														
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget
100.7620.4737.0000 - NUTRITION SITE FEES..	(11,664)	(6,000)	(9,975)	(10,000)	(10,000)	(1,988)	(8,000)	(9,000)		\$0		\$(9,000)	1,000	-10.00%
Expense	54,135,141	59,884,795	54,928,619	62,360,452	62,731,097	37,690,963	60,467,577	66,643,077		\$(1,096,589)		\$65,546,488	3,186,036	5.11%
1010 - TOWN BOARD	179,596	202,649	228,359	266,105	268,105	143,343	185,340	149,880		\$0		\$149,880	(116,225)	-43.68%
100.1010.1901.0000 - REGULAR PAYROLL..	168,842	191,490	223,346	259,222	259,222	138,478	180,000	124,080		\$0		\$124,080	(135,142)	-52.13%
100.1010.1911.0000 - LONGEVITY..	3,250	3,250	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1010.1931.0000 - VACATION SELLBACK..	2,498	2,573	0	2,600	2,600	0	0	0		\$0		\$0	(2,600)	-100.00%
100.1010.1932.0000 - SICK SELLBACK	1,249	1,286	1,286	1,433	1,433	0	0	0		\$0		\$0	(1,433)	-100.00%
100.1010.1971.0000 - PART TIME WAGES	0	0	0	0	0	0	0	20,800		\$0		\$20,800	20,800	#DIV/0!
100.1010.1990.0000 - OTHER PAY..	2,400	2,400	2,400	1,200	1,200	2,000	2,000	1,200		\$0		\$1,200	0	0.00%
100.1010.4001.0000 - OFFICE SUPPLIES..	772	1,050	1,041	1,050	1,050	575	1,050	1,300		\$0		\$1,300	250	23.81%
100.1010.4088.0000 - TRAVEL, TRAINING, CONF..	585	600	285	600	2,600	2,290	2,290	2,500		\$0		\$2,500	1,900	316.67%
1110 - JUSTICE	961,364	1,074,589	1,075,432	1,115,469	1,115,469	828,891	1,168,919	1,216,131		\$(69,662)		\$1,146,469	31,000	2.78%
100.1110.1901.0000 - REGULAR PAYROLL..	815,153	909,370	952,335	997,541	997,541	747,075	1,050,000	1,087,452		\$(66,235)	no upgrades are approved	\$1,021,217	23,676	2.37%
100.1110.1902.0000 - OVERTIME PAYROLL..	51,170	56,000	25,951	26,000	26,000	20,514	28,000	31,152		\$(2,477)		\$28,675	2,675	10.29%
100.1110.1911.0000 - LONGEVITY..	10,383	12,250	12,183	14,200	14,200	14,033	14,200	14,250		\$0		\$14,250	50	0.35%
100.1110.1917.0000 - CLOTHING ALLOWANCE..	1,000	1,125	1,250	1,650	1,650	1,650	1,650	1,650		\$0		\$1,650	0	0.00%
100.1110.1931.0000 - VACATION SELLBACK..	0	1,100	0	1,100	1,100	0	0	0		\$0		\$0	(1,100)	-100.00%
100.1110.1932.0000 - SICK SELLBACK..	0	1,100	0	1,100	1,100	0	0	0		\$0		\$0	(1,100)	-100.00%
100.1110.1971.0000 - PT REGULAR..	30,270	37,544	19,269	18,278	18,278	10,707	18,278	18,826		\$0		\$18,826	548	3.00%
100.1110.1990.0000 - OTHER PAY..	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		\$0		\$1,200	0	0.00%
100.1110.2105.0000 - EQUIPMENT..	3,270	2,000	5,939	2,000	2,000	348	1,500	2,200		\$0		\$2,200	200	10.00%
100.1110.4001.0000 - OFFICE SUPPLIES, JUSTIC..	16,741	15,000	14,443	15,000	15,000	9,874	15,000	18,000		\$(750)		\$17,250	2,250	15.00%
100.1110.4013.0000 - LAW BOOKS..	5,914	4,000	6,912	4,000	4,000	4,000	6,000	6,000		\$0		\$6,000	2,000	50.00%
100.1110.4082.0000 - BUSINESS TRAVEL..	2,863	2,900	2,900	2,900	2,900	2,991	2,991	2,900		\$0		\$2,900	0	0.00%
100.1110.4431.0000 - EQUIPMENT MAINT-JUSTICE..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1110.4590.0000 - DRUG COURT GRANT EXPENDITUR	0	9,500	8,168	9,500	9,500	5,131	9,100	9,500		\$0		\$9,500	0	0.00%
100.1110.4592.0000 - CONTRACTED CLERICAL, JU..	23,399	21,500	24,882	21,000	21,000	11,369	21,000	23,000		\$(200)		\$22,800	1,800	8.57%
1220 - SUPERVISOR	130,007	125,571	118,138	123,684	123,684	140,864	126,434	130,077		\$24,037		\$154,114	30,430	24.60%
100.1220.1901.0000 - REGULAR PAYROLL..	169,846	137,660	137,941	139,723	139,723	96,951	139,723	139,202		\$45,000	add 2nd FT staff	\$184,202	44,479	31.83%
100.1220.1931.0000 - VACATION SELLBACK..	0	1,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1220.1971.0000 - PT REGULAR..	0	20,000	18,608	20,600	20,600	14,629	23,600	20,963		\$(20,963)		\$0	(20,600)	-100.00%
100.1220.1990.0000 - OTHER PAY..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1220.4001.0000 - OFFICE SUPPLIES, SUPERV..	2,544	2,300	1,058	2,250	2,250	715	2,000	2,300		\$0		\$2,300	50	2.22%
100.1220.4008.0000 - DISASTER COORD. EXPENSE..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1220.4088.0000 - TRAVEL, TRAINING, CONF..	606	1,000	820	500	500	170	500	1,000		\$0		\$1,000	500	100.00%
100.1220.4957.0000 - GRANT DEVELOPMENT, SUPE..	38,400	45,000	41,100	42,000	42,000	28,399	42,000	48,000		\$0		\$48,000	6,000	14.29%
100.1220.5882.0000 - SPECIAL DIST. ALLOCATIO..	(81,389)	(81,389)	(81,389)	(81,389)	(81,389)	0	(81,389)	(81,389)		\$0		\$(81,389)	0	0.00%
1315 - FINANCE	229,354	257,331	238,584	249,506	249,506	313,131	253,130	269,845		\$(4,733)		\$265,112	15,606	6.25%
100.1315.1901.0000 - REGULAR PAYROLL..	373,948	384,556	381,283	394,017	394,017	281,079	392,366	410,508		\$(4,192)	elim accountant addtl raise	\$406,316	12,299	3.12%
100.1315.1902.0000 - OVERTIME PAYROLL..	14,559	13,500	14,661	13,500	13,500	13,107	18,000	15,041		\$(541)		\$14,500	1,000	7.41%
100.1315.1911.0000 - LONGEVITY..	7,350	9,050	8,983	9,050	9,050	8,983	9,050	10,383		\$0		\$10,383	1,333	14.73%
100.1315.1917.0000 - CLOTHING ALLOWANCE..	375	375	375	375	375	375	450	450		\$0		\$450	75	20.00%
100.1315.1931.0000 - VACATION SELLBACK..	5,835	5,981	5,835	5,860	5,860	0	5,860	6,025		\$0		\$6,025	165	2.82%
100.1315.1932.0000 - SICK SELLBACK..	5,633	5,825	5,709	5,860	5,860	4,635	5,860	5,894		\$0		\$5,894	34	0.58%
100.1315.1971.0000 - PT REGULAR..	0	16,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1315.4001.0000 - OFFICE SUPPLIES..	3,200	3,500	3,493	3,500	3,500	1,874	3,500	3,500		\$0		\$3,500	0	0.00%

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
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100.1315.4011.0000 - PRINTED FORMS..	3,555	3,300	4,373	3,300	3,300	1,244	4,000	4,000		\$0		\$4,000	700	21.21%	
100.1315.4088.0000 - TRAVEL, TRAINING, CONF..	2,854	3,200	1,828	2,000	2,000	1,760	2,000	2,000		\$0		\$2,000	0	0.00%	
100.1315.5882.0000 - SPECIAL DISTRICT ALLOCATION..	(187,956)	(187,956)	(187,956)	(187,956)	(187,956)	0	(187,956)	(187,956)		\$0		\$(187,956)	0	0.00%	
1320 - OUTSIDE ACCOUNTING & AUDI	33,720	34,965	24,498	35,730	35,730	9,315	35,730	36,517		\$0		\$36,517	787	2.20%	
100.1320.4145.0000 - PROFESSIONAL SERVICES..	9,000	9,500	0	9,500	9,500	0	9,500	9,500		\$0		\$9,500	0	0.00%	
100.1320.4506.0000 - ACCTG & AUDITING SERVIC..	24,720	25,465	24,498	26,230	26,230	9,315	26,230	27,017		\$0		\$27,017	787	3.00%	
1355 - ASSESSOR'S	69,582	38,105	(116,723)	38,248	38,248	307,976	1,179	100,017		\$(56,782)		\$43,235	4,987	13.04%	
100.1355.1901.0000 - REGULAR PAYROLL..	352,362	360,916	319,983	364,519	364,519	217,388	330,000	424,957		elim new assmt \$(56,282) clk		\$368,675	4,156	1.14%	
100.1355.1902.0000 - OVERTIME PAYROLL..	7,875	0	338	2,000	2,000	2,537	3,000	2,500		\$(500)		\$2,000	0	0.02%	
100.1355.1911.0000 - LONGEVITY..	6,015	6,125	2,700	2,700	2,700	0	0	1,100		\$0		\$1,100	(1,600)	-59.26%	
100.1355.1917.0000 - CLOTHING ALLOWANCE..	500	500	500	600	600	450	450	600		\$0		\$600	0	0.00%	
100.1355.1931.0000 - VACATION SELLBACK..	1,624	2,000	0	1,700	1,700	0	0	1,757		\$0		\$1,757	57	3.35%	
100.1355.1932.0000 - SICK SELLBACK..	0	1,650	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1355.1971.0000 - PT REGULAR..	20,646	20,000	23,468	22,815	22,815	19,182	22,815	20,888		\$0		\$20,888	(1,927)	-8.44%	
100.1355.1990.0000 - OTHER PAY..	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		\$0		\$1,200	0	0.00%	
100.1355.2005.0000 - OFFICE EQUIPMENT..	11,551	3,000	3,396	3,000	3,000	1,796	3,000	3,000		\$0		\$3,000	0	0.00%	
100.1355.4001.0000 - OFFICE SUPPLIES, ASSESS..	3,578	4,000	2,895	4,000	4,000	3,520	3,500	4,000		\$0		\$4,000	0	0.00%	
100.1355.4082.0000 - CONFERENCES AND SEMINARS..	3,794	4,000	2,008	1,000	1,000	314	2,500	5,300	includes 1800 for subscriptions & memberships	\$0		\$5,300	4,300	430.00%	
100.1355.4322.0000 - CONTRACT APPRAISAL-AEP	96,000	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1355.4411.0000 - PETITION FILING REFUNDS..	0	360	60	360	360	0	360	360		\$0		\$360	0	0.00%	
100.1355.4431.0000 - MAINTENANCE AGREEMENT..	375	400	0	400	400	0	400	400		\$0		\$400	0	0.00%	
100.1355.4561.0000 - CONTRACTED LEGAL, ASSES..	52,346	120,000	66,900	120,000	120,000	28,368	120,000	120,000		\$0		\$120,000	0	0.00%	
100.1355.4575.0000 - CONTRACTED APPRAISALS,..	57,763	60,000	5,875	60,000	60,000	33,220	60,000	60,000		\$0		\$60,000	0	0.00%	
100.1355.5882.0000 - SPECIAL DISTRICT ALLOCA..	(546,047)	(546,046)	(546,047)	(546,046)	(546,046)	0	(546,046)	(546,046)		\$0		\$(546,046)	0	0.00%	
1356 - ASSESSMENT REVIEW BOARD	3,801	7,691	5,631	7,691	7,691	5,794	5,646	7,591		\$0		\$7,591	(100)	-1.30%	
100.1356.1901.0000 - REGULAR PAYROLL..	3,801	7,191	5,496	7,191	7,191	5,496	5,496	7,191		\$0		\$7,191	0	0.00%	
100.1356.4001.0000 - OFFICE SUPPLIES, BOAR	0	500	135	500	500	298	150	400		\$0		\$400	(100)	-20.00%	
1410 - TOWN CLERK	312,180	382,978	335,060	360,815	360,815	295,776	344,825	378,641		\$(6,426)		\$372,215	11,400	3.16%	
100.1410.1901.0000 - REGULAR PAYROLL..	315,539	325,968	324,289	324,942	324,942	243,328	338,000	343,906		\$0		\$343,906	18,964	5.84%	
100.1410.1902.0000 - OVERTIME PAYROLL..	1,316	1,750	1,541	1,750	1,750	352	1,300	1,267		\$0		\$1,267	(483)	-27.57%	
100.1410.1911.0000 - LONGEVITY..	2,300	3,850	3,783	4,950	4,950	3,783	4,950	4,950		\$0		\$4,950	0	0.00%	
100.1410.1917.0000 - CLOTHING ALLOWANCE..	375	375	375	450	450	450	450	450		\$0		\$450	0	0.00%	
100.1410.1931.0000 - VACATION SELLBACK..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1410.1932.0000 - SICK SELLBACK..	1,276	0	1,361	1,400	1,400	0	1,390	1,405		\$0		\$1,405	5	0.34%	
100.1410.1971.0000 - PT REGULAR..	31,211	84,018	40,742	71,386	71,386	25,353	45,000	70,726		\$(5,926)		\$64,800	(6,586)	-9.23%	
100.1410.1990.0000 - OTHER PAY..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1410.2201.0000 - OFFICE EQUIPMENT - TOWN..	3,144	3,000	250	1,800	1,800	0	1,200	1,800		\$0		\$1,800	0	0.00%	
100.1410.4001.0000 - OFFICE SUPPLIES, TOWN C..	18,056	15,000	13,887	15,000	15,000	8,451	14,500	15,000		\$0		\$15,000	0	0.00%	
100.1410.4021.0000 - SAFETY EQUIP & SUPPLIES..	0	400	955	600	600	346	600	600		\$0		\$600	0	0.00%	
100.1410.4055.0000 - ORDINANCE CODE, GENERAL..	0	3,000	4,894	3,500	3,500	5,055	3,500	3,500		\$0		\$3,500	0	0.00%	
100.1410.4088.0000 - TRAVEL, TRAINING, CONF..	117	300	293	120	120	120	118	120		\$0		\$120	0	0.00%	
100.1410.4111.0000 - PUBLISHING NOTICES, TOW..	12,358	14,000	12,191	14,000	14,000	7,739	13,000	14,000		\$(500)		\$13,500	(500)	-3.57%	
100.1410.4431.0000 - EQUIPMENT MAINTENANCE..	588	1,500	930	1,100	1,100	702	1,000	1,100		\$0		\$1,100	0	0.00%	
100.1410.4459.0000 - WEBSITE	6,082	10,000	9,751	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1410.5882.0000 - TAX SPEC. DIST ALLOCATION..	(80,183)	(80,183)	(80,183)	(80,183)	(80,183)	0	(80,183)	(80,183)		\$0		\$(80,183)	0	0.00%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
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1420 - ATTORNEY	500,945	269,710	237,802	279,323	279,323	219,607	234,449	303,147		\$(5,000)		\$298,147	18,824	6.74%	
100.1420.1901.0000 - REGULAR PAYROLL..	252,329	254,669	254,203	265,082	265,082	189,267	265,000	276,195		elim legal sectry extra wages		\$273,695	8,613	3.25%	
100.1420.1911.0000 - LONGEVITY..	1,236	900	766	1,400	1,400	808	808	1,333		\$0		\$1,333	(67)	-4.79%	
100.1420.1931.0000 - VACATION SELLBACK..	1,669	7,000	1,899	7,000	7,000	0	2,500	4,244		\$0		\$4,244	(2,756)	-39.37%	
100.1420.1932.0000 - SICK SELLBACK	0	0	0	0	0	0	0	2,283		\$0		\$2,283	2,283	#DIV/0!	
100.1420.1990.0000 - OTHER PAY..	0	0	1,400	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1420.2201.0000 - OFFICE EQUIPMENT..	0	200	171	200	200	0	200	200		\$0		\$200	0	0.00%	
100.1420.4001.0000 - OFFICE SUPPLIES, ATTORN..	2,567	2,000	1,357	2,000	2,000	579	1,500	2,000		\$0		\$2,000	0	0.00%	
100.1420.4012.0000 - PRINTED BRIEFS, ATTORNE..	0	250	249	250	250	249	250	250		\$0		\$250	0	0.00%	
100.1420.4013.0000 - LAW BOOKS, ATTORNEY..	13,244	4,500	4,500	4,500	4,500	3,860	6,000	4,500		\$0		\$4,500	0	0.00%	
100.1420.4014.0000 - MISC FILING & LEGAL FEES..	245	1,000	0	1,000	1,000	92	500	750		\$0		\$750	(250)	-25.00%	
100.1420.4088.0000 - TRAVEL, TRAINING, CONF..	1,379	1,800	759	500	500	8	300	4,000		\$0		\$4,000	3,500	700.00%	
100.1420.4501.0000 - CONTRACTED LEGAL SERVIC..	370,887	140,000	115,106	140,000	140,000	24,746	100,000	150,000		\$(2,500)		\$147,500	7,500	5.36%	
100.1420.5882.0000 - SPECIAL DIST. ALLOCATI..	(142,609)	(142,609)	(142,609)	(142,609)	(142,609)	0	(142,609)	(142,609)		\$0		\$(142,609)	0	0.00%	
1430 - PERSONNEL DEPT.	155,805	238,235	229,185	197,393	197,393	286,742	263,722	322,971		\$(8,500)		\$314,471	117,078	59.31%	
100.1430.1901.0000 - REGULAR PAYROLL..	249,246	252,114	190,274	204,945	204,945	179,778	251,302	276,256	added sr clk in 2026	\$(3,000)	elim director raise	\$273,256	68,311	33.33%	
100.1430.1911.0000 - LONGEVITY..	5,750	5,750	2,500	2,540	2,540	2,540	2,540	2,660		\$0		\$2,660	120	4.73%	
100.1430.1931.0000 - VACATION SELLBACK..	0	1,700	0	1,700	1,700	0	0	0		\$0		\$0	(1,700)	-100.00%	
100.1430.1932.0000 - SICK SELLBACK	1,240	1,278	1,277	1,319	1,319	1,319	0	1,362		\$0		\$1,362	43	3.25%	
100.1430.1971.0000 - PT REGULAR..	11,467	14,800	6,568	16,796	16,796	2,949	0	0		\$0		\$0	(16,796)	-100.00%	
100.1430.2501.0000 - OFFICE EQUIP - PERSONNE..	0	0	2,553	0	0	1,520	1,520	1,800		\$0		\$1,800	1,800	#DIV/0!	
100.1430.4001.0000 - OFFICE SUPPLIES, PERSON..	1,500	1,400	3,675	1,400	1,400	487	1,400	1,400		\$0		\$1,400	0	0.00%	
100.1430.4011.0000 - PRINTING - CONTRACTS..	578	1,200	0	12,500	12,500	3,215	6,000	12,500		\$0		\$12,500	0	0.00%	
100.1430.4081.0000 - PROFESSIONAL MEMBERSHIPS..	344	500	343	500	500	299	500	1,000		\$0		\$1,000	500	100.00%	
100.1430.4088.0000 - TRAVEL, TRAINING, CONF..	184	1,500	0	200	200	0	0	0		\$0		\$0	(200)	-100.00%	
100.1430.4093.0000 - TOWN TRAINING..	0	30,000	24,275	30,000	30,000	25,467	25,467	25,500		\$0		\$25,500	(4,500)	-15.00%	
100.1430.4502.0000 - LEGAL, PERSONNEL..	90,981	130,000	204,688	125,000	125,000	55,560	175,000	200,000		\$(5,000)		\$195,000	70,000	56.00%	
100.1430.4751.0000 - EMPLOYEE ASSISTANCE PRO..	8,780	11,150	8,400	11,150	11,150	6,495	11,150	11,150		\$0		\$11,150	0	0.00%	
100.1430.4752.0000 - PRE-EMPLOYMENT PHYSICAL..	6,171	5,500	8,622	8,000	8,000	3,623	8,000	8,000		\$0		\$8,000	0	0.00%	
100.1430.4754.0000 - DRUG TESTING..	6,220	8,000	2,665	8,000	8,000	3,491	7,500	8,000		\$(500)		\$7,500	(500)	-6.25%	
100.1430.5882.0000 - SPECIAL DIST ALLOCATION..	(226,656)	(226,657)	(226,656)	(226,657)	(226,657)	0	(226,657)	(226,657)		\$0		\$(226,657)	0	0.00%	
1440 - ENGINEERING	90,880	133,753	13,112	12,779	12,779	426,024	36,709	139,558		\$(1,100)		\$138,458	125,679	983.48%	
100.1440.1901.0000 - REGULAR PAYROLL..	586,324	600,931	531,006	529,918	529,918	381,141	532,800	629,423	added eng asst	\$0		\$629,423	99,505	18.78%	
100.1440.1902.0000 - OVERTIME PAYROLL..	39,810	45,000	20,008	15,000	15,000	28,560	40,000	41,490		\$0		\$41,490	26,490	176.60%	
100.1440.1911.0000 - LONGEVITY..	10,510	9,000	9,020	9,020	9,020	9,565	9,565	10,620		\$0		\$10,620	1,600	17.74%	
100.1440.1917.0000 - CLOTHING ALLOWANCE..	720	720	610	685	685	385	385	750		\$0		\$750	65	9.49%	
100.1440.1931.0000 - VACATION SELLBACK..	8,304	8,400	6,936	8,500	8,500	0	7,000	7,395		\$0		\$7,395	(1,105)	-13.00%	
100.1440.1932.0000 - SICK SELLBACK..	5,579	5,746	3,822	5,850	5,850	2,010	4,500	4,074		\$0		\$4,074	(1,776)	-30.35%	
100.1440.1971.0000 - PT REGULAR..	0	15,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1440.1990.0000 - OTHER PAY..	0	0	1,200	1,200	1,200	1,200	0	1,200		\$0		\$1,200	0	0.00%	
100.1440.4001.0000 - OFFICE SUPPLIES, ENGINE..	1,056	2,000	1,099	1,600	1,600	416	1,500	1,600		\$0		\$1,600	0	0.00%	
100.1440.4042.0000 - MAPS, ENGINEER..	346	1,900	1,190	1,600	1,600	832	1,300	1,600		\$0		\$1,600	0	0.00%	
100.1440.4071.0000 - UNIFORMS	193	500	0	500	500	488	488	500		\$0		\$500	0	0.00%	
100.1440.4088.0000 - TRAVEL, TRAINING, CONF..	371	2,750	529	1,000	1,100	1,075	1,365	2,500		\$(600)		\$1,900	900	90.00%	
100.1440.4191.0000 - MISCELLANEOUS EXPENSES,...	762	4,900	788	1,000	900	353	900	1,500		\$(500)		\$1,000	0	0.00%	
100.1440.5882.0000 - SPECIAL DIST. ALLOCATIO..	(563,096)	(563,094)	(563,096)	(563,094)	(563,094)	0	(563,094)	(563,094)		\$0		\$(563,094)	0	0.00%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
1450 - ELECTION	(3,300)	0	(2,000)	(3,000)	(3,000)	(1,100)	(2,000)	(2,000)		\$0		\$(2,000)	1,000	-33.33%	
100.1450.4342.0000 - POLLING PLACE RENTAL, E..	(3,300)	0	(2,000)	(3,000)	(3,000)	(1,100)	(2,000)	(2,000)		\$0		\$(2,000)	1,000	-33.33%	
1625 - BUILDING AND GROUNDS	1,233,097	1,388,599	1,375,943	1,458,006	1,459,306	947,880	1,378,308	1,515,343		\$(6,651)		\$1,508,692	50,686	3.48%	
100.1625.1901.0000 - REGULAR PAYROLL...	717,305	791,002	744,283	797,498	797,498	521,027	745,000	813,507		\$0		\$813,507	16,009	2.01%	
100.1625.1902.0000 - OVERTIME PAYROLL...	49,629	40,000	48,201	40,000	40,000	25,755	40,000	40,087		\$0		\$40,087	87	0.22%	
100.1625.1911.0000 - LONGEVITY..	21,740	17,900	16,100	20,200	20,200	7,650	15,000	13,950		\$0		\$13,950	(6,250)	-30.94%	
100.1625.1914.0000 - SHIFT DIFFERENTIAL...	4,780	6,000	4,687	5,000	5,000	3,335	4,700	5,000		\$0		\$5,000	0	0.00%	
100.1625.1917.0000 - CLOTHING ALLOWANCE...	0	135	270	135	135	135	135	150		\$0		\$150	15	11.11%	
100.1625.1931.0000 - VACATION SELLBACK	1,605	1,660	1,657	1,711	1,711	0	1,711	1,725		\$0		\$1,725	14	0.85%	
100.1625.1932.0000 - SICK SELLBACK..	4,219	4,440	3,174	3,500	3,500	0	3,500	3,311		\$0		\$3,311	(189)	-5.40%	
100.1625.1951.0000 - SEASONAL REGULAR...	11,841	15,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1625.1971.0000 - PT REGULAR...	59,224	60,000	57,009	60,000	60,000	26,827	0	60,001		\$(201)		\$59,800	(200)	-0.33%	
100.1625.1990.0000 - OTHER PAY...	0	0	0	0	0	850	850	1,200		\$0		\$1,200	1,200	#DIV/0!	
100.1625.2303.0000 - OVER THE ROAD VEHICLES..	0	25,000	0	65,000	65,000	50,242	65,000	65,000		\$0		\$65,000	0	0.00%	
100.1625.4001.0000 - OFFICE SUPPLIES, BUILDI..	240	240	240	240	240	0	240	240		\$0		\$240	0	0.00%	
100.1625.4021.0000 - MAINTENANCE SUPPLIES, B..	15,904	18,050	15,638	19,050	19,050	9,935	18,000	20,000		\$(950)		\$19,050	0	0.00%	
100.1625.4071.0000 - UNIFORM REPLACEMENTS, B..	2,176	2,500	1,055	3,000	3,000	1,978	2,700	3,500		\$(500)		\$3,000	0	0.00%	
100.1625.4217.0000 - UTILITES, BUILDING MAIN..	200,755	250,000	303,485	275,000	275,000	222,261	315,000	315,000		\$0		\$315,000	40,000	14.55%	
100.1625.4432.0000 - REPAIRS & MAINTENANCE...	147,648	160,000	184,270	170,000	171,300	76,923	170,000	175,000		\$(5,000)		\$170,000	0	0.00%	
100.1625.4489.0000 - MAINT. TOOL REPLACEMENT...	3,360	4,000	3,201	5,000	5,000	962	3,800	5,000		\$0		\$5,000	0	0.00%	
100.1625.5882.0000 - SPECIAL DISTRICT ALLOC,...	(7,328)	(7,328)	(7,328)	(7,328)	(7,328)	0	(7,328)	(7,328)		\$0		\$(7,328)	0	0.00%	
1640 - CENTRAL GARAGE	695,017	955,252	606,250	774,027	774,027	777,031	737,984	781,096		\$17,800		\$798,896	24,869	3.21%	
100.1640.1901.0000 - REGULAR PAYROLL...	471,183	595,205	512,346	610,770	610,770	363,928	515,000	609,977		\$(60,000)	elim 1 vacant auto mechanic	\$549,977	(60,793)	-9.95%	
100.1640.1902.0000 - OVERTIME PAYROLL...	30,867	21,200	25,461	22,200	22,200	20,226	28,000	22,989		\$0		\$22,989	789	3.55%	
100.1640.1911.0000 - LONGEVITY..	8,530	12,700	11,850	13,050	13,050	10,950	11,000	11,900		\$0		\$11,900	(1,150)	-8.81%	
100.1640.1914.0000 - SHIFT DIFFERENTIAL...	1,063	4,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1640.1917.0000 - CLOTHING ALLOWANCE...	3,220	4,000	3,518	4,000	4,000	985	3,800	1,200	sb 4000	\$2,800		\$4,000	0	0.00%	
100.1640.1931.0000 - VACATION SELLBACK	3,398	3,500	2,846	3,610	3,610	0	3,600	3,998		\$0		\$3,998	388	10.75%	
100.1640.1932.0000 - SICK SELLBACK..	4,939	6,500	5,143	5,400	5,400	0	5,400	5,723		\$0		\$5,723	323	5.99%	
100.1640.1971.0000 - PT REGULAR...	15,341	18,148	9,382	18,148	18,148	10,016	15,000	19,110		\$0		\$19,110	962	5.30%	
100.1640.2502.0000 - POOL CARS..	25,983	128,500	29,026	25,000	20,000	920	10,000	25,000		\$0		\$25,000	0	0.00%	
100.1640.4001.0000 - OFFICE SUPPLIES, CENTRA..	788	750	889	750	750	85	750	750		\$0		\$750	0	0.00%	
100.1640.4021.0000 - MAINTENANCE SUPPLIES, C..	7,635	7,500	7,041	7,500	7,500	1,484	7,500	7,500		\$0		\$7,500	0	0.00%	
100.1640.4072.0000 - UNIFORM CLEANING, CENTR..	4,152	8,000	5,505	6,200	6,200	3,145	6,000	6,200		\$0		\$6,200	0	0.00%	
100.1640.4161.0000 - GASOLINE, CENTRAL GARAG..	411,968	485,000	371,070	415,000	415,000	342,368	540,000	440,000	540000	\$100,000		\$540,000	125,000	30.12%	
100.1640.4163.0000 - DIESEL PURCHASES..	360,602	500,000	317,235	455,000	455,000	319,821	500,000	480,000	500000	\$20,000		\$500,000	45,000	9.89%	
100.1640.4165.0000 - GASOLINE ALLOCATED..	(163,552)	(150,350)	(153,233)	(150,350)	(150,350)	(112,434)	(220,000)	(184,000)	-220000	\$(36,000)		\$(220,000)	(69,650)	46.33%	
100.1640.4167.0000 - DIESEL ALLOCATED..	(322,180)	(450,000)	(293,313)	(430,000)	(430,000)	(291,644)	(450,000)	(441,000)	-450000	\$(9,000)		\$(450,000)	(20,000)	4.65%	
100.1640.4441.0000 - EQUIP. REPAIR-POLICE, C..	99,976	85,000	86,462	95,000	95,000	44,953	92,000	95,000		\$0		\$95,000	0	0.00%	
100.1640.4442.0000 - EQUIP. REPAIR-SEWER, CE..	26,591	20,000	17,323	20,000	20,000	2,633	19,000	20,000		\$0		\$20,000	0	0.00%	
100.1640.4443.0000 - EQUIP. REPAIR-SANTITATI..	151,157	100,000	98,165	100,000	100,000	56,837	100,000	100,000		\$0		\$100,000	0	0.00%	
100.1640.4445.0000 - PARKS-EQUIP. REPAIR, CE..	18,269	19,000	19,024	19,000	19,000	6,016	19,000	19,000		\$0		\$19,000	0	0.00%	
100.1640.4446.0000 - MAINT. & REP. MOTOR EQU..	20,967	21,000	19,465	21,000	21,000	5,525	21,000	21,000		\$0		\$21,000	0	0.00%	
100.1640.4447.0000 - COLLISION REPAIRS, CENT..	13,523	13,000	10,068	13,000	13,000	(14,468)	11,000	15,000		\$0		\$15,000	2,000	15.38%	
100.1640.4448.0000 - AUTO WASHING, CENTRAL G..	2,292	2,700	2,332	1,000	1,000	0	1,000	1,000		\$0		\$1,000	0	0.00%	
100.1640.4449.0000 - SENIOR CITIZENS REPAIR...	5,055	6,650	5,396	5,500	10,500	5,685	5,685	7,500		\$0		\$7,500	2,000	36.36%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026														
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget
100.1640.5882.0000 - SPECIAL DIST ALLOCATION..	(506,751)	(506,751)	(506,751)	(506,751)	(506,751)	0	(506,751)	(506,751)		\$0		\$(506,751)	0	0.00%
1680 - CENTRAL DATA PROCESSING	1,834,946	2,176,449	1,805,492	2,162,673	2,276,019	1,608,811	2,144,288	2,374,479		\$(1,250)		\$2,373,229	210,556	9.74%
100.1680.1901.0000 - REGULAR PAYROLL..	549,036	618,762	541,461	638,220	638,220	437,259	620,000	717,762		\$0		\$717,762	79,542	12.46%
100.1680.1902.0000 - OVERTIME PAYROLL..	60,074	58,000	57,746	58,000	58,000	22,874	58,000	59,965		\$0		\$59,965	1,965	3.39%
100.1680.1911.0000 - LONGEVITY..	8,150	7,700	6,600	7,700	7,700	1,100	6,600	6,600		\$0		\$6,600	(1,100)	-14.29%
100.1680.1914.0000 - SHIFT DIFFERENTIAL..	1,764	2,100	1,954	2,100	2,100	1,278	2,100	2,100		\$0		\$2,100	0	0.00%
100.1680.1917.0000 - CLOTHING ALLOWANCE..	750	875	750	1,050	1,050	900	1,050	1,050		\$0		\$1,050	0	0.00%
100.1680.1932.0000 - SICK SELLBACK	0	1,950	0	1,950	1,950	0	0	0		\$0		\$0	(1,950)	-100.00%
100.1680.1971.0000 - PT REGULAR..	0	6,000	6,768	6,000	6,000	0	0	0		\$0		\$0	(6,000)	-100.00%
100.1680.1990.0000 - OTHER PAY..	1,060	0	0	0	0	600	600	600		\$0		\$600	600	#DIV/0!
100.1680.2202.0000 - NETWORK HARDWARE..	32,489	32,750	18,827	32,000	32,000	28	32,000	33,000		\$0		\$33,000	1,000	3.13%
100.1680.2204.0000 - COMPUTER HARDWARE..	108,035	125,000	93,994	115,000	145,000	102,947	110,000	115,000		\$0		\$115,000	0	0.00%
100.1680.2911.0000 - EQUIPMENT FOR PANDEMIC	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1680.4001.0000 - OFFICE SUPPLIES..	1,908	2,000	1,980	2,000	2,000	1,461	2,000	2,000		\$0		\$2,000	0	0.00%
100.1680.4088.0000 - TRAVEL, TRAINING, CONF..	8,301	10,000	9,763	10,000	10,000	4,364	8,500	10,000		\$0		\$10,000	0	0.00%
100.1680.4146.0000 - OUTSOURCING SERVICES..	63,939	70,000	61,792	70,000	70,000	23,840	62,000	80,000		\$0		\$80,000	10,000	14.29%
100.1680.4202.0000 - TELEPHONE-TOWNWIDE, BUI	110,950	115,000	111,269	110,000	110,000	82,732	110,660	115,000		\$0		\$115,000	5,000	4.55%
100.1680.4203.0000 - MOBILE DEVICES	100,684	145,000	88,324	125,000	125,000	44,542	105,000	140,500		\$0		\$140,500	15,500	12.40%
100.1680.4204.0000 - COMMUNICATIONS..	76,000	76,775	76,775	77,100	77,100	64,176	77,020	77,340		\$0		\$77,340	240	0.31%
100.1680.4206.0000 - INTERNET SERVICES..	27,326	35,000	31,877	25,000	25,000	14,269	24,406	25,000		\$(250)		\$24,750	(250)	-1.00%
100.1680.4207.0000 - GPS SERVICES	0	14,000	3,427	14,000	14,000	20,208	36,791	14,000		\$0		\$14,000	0	0.00%
100.1680.4208.0000 - NETWORK LEASE	139,422	140,000	139,422	100,000	134,050	84,197	100,000	100,000		\$0		\$100,000	0	0.00%
100.1680.4321.0000 - SOFTWARE/LICENSING..	254,968	347,000	301,136	383,728	383,728	368,511	398,390	414,675		\$0		\$414,675	30,947	8.06%
100.1680.4431.0000 - HARDWARE MAINTENANCE..	24,526	37,500	25,097	37,500	37,500	23,818	33,818	37,500		\$0		\$37,500	0	0.00%
100.1680.4434.0000 - SOFTWARE MAINTENANCE..	201,450	268,000	203,014	279,288	279,288	199,738	278,000	354,350		\$0		\$354,350	75,062	26.88%
100.1680.4437.0000 - POOLED MAINTENANCE COSTS	7,109	18,000	4,321	18,000	22,301	4,541	18,000	23,000		\$0		\$23,000	5,000	27.78%
100.1680.4455.0000 - CENTRAL PRINT MANAGEMENT	118,830	105,000	128,561	130,000	130,000	85,815	129,000	130,000		\$(1,000)		\$129,000	(1,000)	-0.77%
100.1680.4459.0000 - WEBSITE	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1680.4483.0000 - CAMERA NETWORK	29,190	30,000	30,000	30,000	30,000	9,495	25,000	30,000		\$0		\$30,000	0	0.00%
100.1680.4485.0000 - TIMECLOCK NETWORK	20,324	25,000	20,596	4,000	4,000	10,116	20,316	0		\$0		\$0	(4,000)	-100.00%
100.1680.4486.0000 - CYBERSECURITY EXPENDITURES	48,624	45,000	0	45,000	89,995	0	45,000	45,000		\$0		\$45,000	0	0.00%
100.1680.4911.0000 - EMERGENCY COSTS	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1680.5882.0000 - SPECIAL DIST. ALLOCATIO..	(159,964)	(159,963)	(159,964)	(159,963)	(159,963)	0	(159,963)	(159,963)		\$0		\$(159,963)	0	0.00%
1685 - CENTRAL RECORDS MANAGEMENT	220,114	236,105	250,916	241,635	245,632	151,901	194,534	250,887		\$(6,598)		\$244,289	2,654	1.10%
100.1685.1901.0000 - REGULAR PAYROLL..	222,297	228,954	242,334	234,877	234,877	142,254	200,000	241,457		\$(1,393)	elim acct clk typist increase	\$240,064	5,187	2.21%
100.1685.1902.0000 - OVERTIME PAYROLL..	217	2,500	650	2,000	2,000	319	1,000	1,905		\$(205)		\$1,700	(300)	-15.02%
100.1685.1911.0000 - LONGEVITY..	5,900	6,600	6,600	6,600	6,600	2,300	3,300	2,875		\$0		\$2,875	(3,725)	-56.44%
100.1685.1917.0000 - CLOTHING ALLOWANCE..	250	250	250	300	300	450	450	300		\$0		\$300	0	0.00%
100.1685.1931.0000 - VACATION SELLBACK	5,669	5,790	5,669	5,831	5,831	0	0	2,283		\$0		\$2,283	(3,548)	-60.84%
100.1685.1932.0000 - SICK SELLBACK	2,181	2,227	2,181	2,243	2,243	0	0	2,283		\$0		\$2,283	40	1.80%
100.1685.1971.0000 - PT REGULAR..	1,816	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1685.1990.0000 - OTHER PAY	0	0	0	0	0	900	0	0		\$0		\$0	0	#DIV/0!
100.1685.4001.0000 - OFFICE SUPPLIES..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.1685.4051.0000 - RECORDS MANAGEMENT..	5,000	13,000	16,449	13,000	16,997	5,678	13,000	23,000		\$(5,000)		\$18,000	5,000	38.46%
100.1685.5882.0000 - SPECIAL DIST. ALLOCATIO..	(23,216)	(23,216)	(23,216)	(23,216)	(23,216)	0	(23,216)	(23,216)		\$0		\$(23,216)	0	0.00%
1910 - SPECIAL ITEMS	363,977	515,500	331,329	278,800	258,800	107,562	198,695	296,100		\$(5,500)		\$290,600	11,800	4.23%

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
100.1910.4081.0000 - MUNICAPL ASSN. DUES, SP..	3,050	3,300	3,560	3,300	3,300	2,970	3,600	3,600		\$0		\$3,600	300	9.09%	
100.1910.4083.0000 - PRIVATE VEHICLE REIMBU...	132	2,200	0	500	500	0	0	500		\$0		\$500	0	0.00%	
100.1910.4261.0000 - POSTAGE, SPECIAL ITEMS..	105,354	137,000	145,785	130,000	130,000	86,651	146,000	147,000		\$0		\$147,000	17,000	13.08%	
100.1910.4322.0000 - CONTRACTED SERVICES AEP	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1910.4352.0000 - ERIE COUNTY CHARGE BACK..	215,290	150,000	132,218	20,000	20,000	95	95	20,000		\$(5,500)		\$14,500	(5,500)	-27.50%	
100.1910.4706.0000 - REAL PROPERTY TAXES, SP..	40,151	48,000	49,765	50,000	50,000	17,845	49,000	50,000		\$0		\$50,000	0	0.00%	
100.1910.4711.0000 - CONTINGENCY ACCOUNT, SP..	0	175,000	0	75,000	55,000	0	0	75,000		\$0		\$75,000	0	0.00%	
1972 - CHEEKTOWAGA GREATER PARTN	0	6,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.1972.4991.0000 - ECONOMIC DEVELOPMENT..	0	6,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
3020 - COMMUNICATION SYSTEM	2,026,638	2,285,172	2,084,975	2,387,789	2,387,789	1,649,755	2,317,656	2,555,239		\$(5,874)		\$2,549,365	161,576	6.77%	
100.3020.1901.0000 - REGULAR PAYROLL...	1,551,295	1,789,828	1,564,007	1,885,274	1,885,274	1,324,963	1,834,600	2,039,790	6 psd's up steps	\$(10,000)		\$2,029,790	144,516	7.67%	
100.3020.1902.0000 - OVERTIME PAYROLL...	246,080	220,000	310,592	240,000	240,000	184,484	260,000	250,002		\$0		\$250,002	10,002	4.17%	
100.3020.1907.0000 - COURT TIME...	0	500	0	500	500	0	0	748		\$0		\$748	248	49.52%	
100.3020.1908.0000 - TRAINING...	17,348	25,000	17,795	28,000	28,000	13,052	21,000	34,999		\$(5,999)		\$29,000	1,000	3.57%	
100.3020.1911.0000 - LONGEVITY...	40,421	34,000	34,092	31,000	31,000	22,834	31,000	35,705		\$0		\$35,705	4,705	15.18%	
100.3020.1914.0000 - SHIFT DIFFERENTIAL...	42,373	42,000	42,662	43,160	43,160	33,296	43,000	44,720		\$0		\$44,720	1,560	3.61%	
100.3020.1917.0000 - CLOTHING ALLOWANCE...	12,600	14,175	13,850	14,175	14,175	12,600	0	4,050	14175	\$10,125		\$14,175	0	0.00%	
100.3020.1931.0000 - VACATION SELLBACK...	0	12,000	0	7,000	7,000	0	0	0		\$0		\$0	(7,000)	-100.00%	
100.3020.1932.0000 - SICK SELLBACK...	13,073	13,123	12,029	15,431	15,431	15,431	15,431	13,033		\$0		\$13,033	(2,398)	-15.54%	
100.3020.1936.0000 - HOLIDAY SELLBACK...	11,840	21,960	15,471	21,618	21,618	7,218	20,000	23,588		\$0		\$23,588	1,970	9.11%	
100.3020.1971.0000 - PT REGULAR	8,603	5,000	0	1,000	1,000	0	0	0		\$0		\$0	(1,000)	-100.00%	
100.3020.1989.0000 - COMP TIME SELLBACK	9,123	9,386	9,943	10,006	10,006	7,313	10,000	10,304		\$0		\$10,304	298	2.97%	
100.3020.1990.0000 - OTHER PAY...	600	600	600	600	600	1,800	1,800	1,800		\$0		\$1,800	1,200	200.00%	
100.3020.2513.0000 - COMMUNICATION EQUIPMENT..	33,994	33,500	26,500	35,000	35,000	14,387	35,000	45,000		\$0		\$45,000	10,000	28.57%	
100.3020.4022.0000 - MAINTENANCE CONTRACT, C..	25,613	26,000	20,945	19,025	19,025	4,939	19,025	15,000		\$0		\$15,000	(4,025)	-21.16%	
100.3020.4029.0000 - SUPPLIES, CM...	8,202	17,000	6,771	16,000	16,000	3,827	13,000	16,000		\$0		\$16,000	0	0.00%	
100.3020.4093.0000 - P S DISPATCHER TRAINING...	2,763	3,600	3,600	4,000	4,000	2,769	3,800	4,500		\$0		\$4,500	500	12.50%	
100.3020.4431.0000 - EQUIP. REPAIRS & MAINT...	2,712	17,500	6,119	16,000	16,000	842	10,000	16,000		\$0		\$16,000	0	0.00%	
3120 - POLICE	17,770,547	19,327,095	18,701,103	20,041,877	20,088,000	14,460,024	19,512,039	21,196,501		\$(639,789)		\$20,556,712	514,835	2.57%	
100.3120.1901.0000 - REGULAR PAYROLL...	12,293,215	13,344,697	12,757,188	13,780,000	13,780,000	9,671,381	13,500,000	14,396,158		elim new HQ sergent \$(108,305)		\$14,287,853	507,853	3.69%	
100.3120.1902.0000 - OVERTIME PAYROLL...	1,675,878	1,550,000	1,780,004	1,620,000	1,620,000	1,218,756	1,691,000	1,700,024		\$(25,000)		\$1,675,024	55,024	3.40%	
100.3120.1907.0000 - COURT TIME...	248,072	275,000	232,641	275,000	275,000	145,035	230,000	274,690		\$(25,000)		\$249,690	(25,310)	-9.20%	
100.3120.1908.0000 - TRAINING...	199,608	205,000	222,625	215,000	215,000	167,610	225,000	230,025		\$(5,025)		\$225,000	10,000	4.65%	
100.3120.1911.0000 - LONGEVITY...	243,720	275,000	315,118	300,337	300,337	351,373	365,000	357,434		\$0		\$357,434	57,097	19.01%	
100.3120.1914.0000 - SHIFT DIFFERENTIAL...	115,909	106,356	131,527	116,000	116,000	94,039	131,000	116,604		\$0		\$116,604	604	0.52%	
100.3120.1917.0000 - CLOTHING ALLOWANCE...	50,325	30,000	40,625	36,700	36,700	43,450	43,450	31,350		\$7,350		\$38,700	2,000	5.45%	
100.3120.1918.0000 - EDUCATION...	32,200	35,500	34,800	38,400	38,400	34,800	38,400	38,900		\$0		\$38,900	500	1.30%	
100.3120.1931.0000 - VACATION SELLBACK...	207,607	310,000	227,931	310,000	310,000	210,463	210,463	310,002		\$(50,000)		\$260,002	(49,998)	-16.13%	
100.3120.1932.0000 - SICK SELLBACK...	292,323	370,000	276,855	370,000	370,000	304,571	304,571	370,002		\$(50,000)		\$320,002	(49,998)	-13.51%	
100.3120.1936.0000 - HOLIDAY SELLBACK...	207,804	225,000	178,870	245,000	245,000	123,126	170,000	245,109		\$(30,109)		\$215,000	(30,000)	-12.24%	
100.3120.1971.0000 - PT REGULAR...	817,430	890,000	766,917	920,120	920,120	541,662	760,000	930,003		\$0		\$930,003	9,883	1.07%	
100.3120.1989.0000 - COMP TIME SELLBACK...	368,618	385,000	380,006	450,000	450,000	327,746	420,000	450,000		\$(15,000)		\$435,000	(15,000)	-3.33%	
100.3120.1990.0000 - OTHER PAY...	3,000	5,000	4,650	5,000	5,000	3,600	4,000	5,000		\$0		\$5,000	0	0.00%	
100.3120.2204.0000 - COMPUTER EQUIPMENT - PO...	0	0	0	0	0	0	0	5,000		\$0		\$5,000	5,000	#DIV/0!	
100.3120.2205.0000 - GRANT EXPENDITURES...	416,632	120,000	12,622	120,000	128,930	157,677	157,677	445,000		\$(325,000)		\$120,000	0	0.00%	
100.3120.2206.0000 - LAW ENFORCEMENT BLOCK GRAN	0	0	0	0	0	(19)	0	0		\$0		\$0	0	#DIV/0!	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026																
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget		
100.3120.2207.0000 - JAG GRANT..	0	0	0	0	0	(480)	0	0		\$0		\$0	0	#DIV/0!		
100.3120.2303.0000 - POLICE VEHICLES..	25,744	295,000	433,371	300,000	315,867	315,647	315,868	300,000		\$0		\$300,000	0	0.00%		
100.3120.2501.0000 - POLICE-OTHER EQUIPMENT..	61,424	80,000	54,053	85,000	76,996	32,154	75,000	90,000		\$(5,000)		\$85,000	0	0.00%		
100.3120.4001.0000 - POLICE - OFFICE SUPPLIE..	14,899	15,000	13,276	15,000	16,868	3,661	14,000	15,000		\$0		\$15,000	0	0.00%		
100.3120.4003.0000 - TRAFFIC SAFETY SUPPLIES..	2,512	3,000	8,660	5,000	5,000	1,176	5,000	6,200		\$(1,200)		\$5,000	0	0.00%		
100.3120.4005.0000 - COMMUNITY SERVICE & WELLNES	11,168	10,000	4,454	10,000	10,000	1,177	7,500	10,000		\$0		\$10,000	0	0.00%		
100.3120.4006.0000 - COMMUNITY SERVICE OUTREACH.	11,846	7,000	6,775	7,000	7,000	5,501	5,501	7,500		\$(500)		\$7,000	0	0.00%		
100.3120.4007.0000 - EMERGENCY RESPONSE SUPP..	6,500	6,500	6,515	6,500	6,500	4,888	6,500	6,500		\$0		\$6,500	0	0.00%		
100.3120.4008.0000 - AWARDS..	4,391	4,600	4,600	5,000	5,000	4,859	5,000	5,500		\$(500)		\$5,000	0	0.00%		
100.3120.4009.0000 - SCIENTIFIC INVEST. SUPP..	9,759	10,000	12,409	12,600	12,600	5,889	12,600	13,000		\$(400)		\$12,600	0	0.00%		
100.3120.4010.0000 - DISASTER PREPAREDNESS,	1,536	0	9,342	0	4,302	0	0	0		\$0		\$0	0	#DIV/0!		
100.3120.4011.0000 - PRINTED FORMS..	2,819	3,710	1,135	3,800	3,800	1,335	3,500	4,000		\$0		\$4,000	200	5.26%		
100.3120.4025.0000 - BIKE PATROL SUPPLIES & REPAIRS	1,627	1,750	400	2,000	2,000	475	1,800	2,000		\$(100)		\$1,900	(100)	-5.00%		
100.3120.4031.0000 - POLICE - MEALS TO PRISO..	1,623	2,300	1,632	2,300	2,300	805	2,000	2,300		\$0		\$2,300	0	0.00%		
100.3120.4046.0000 - MOTORCYCLE DIVISION..	3,324	4,150	3,198	4,150	4,150	570	3,800	4,150		\$0		\$4,150	0	0.00%		
100.3120.4073.0000 - CLOTHING ALLOWANCE..	8,058	8,250	8,236	9,250	9,250	1,220	9,000	9,400		\$0		\$9,400	150	1.62%		
100.3120.4081.0000 - MEMBERSHIP DUES..	3,924	5,250	4,146	5,000	5,000	4,394	5,000	5,500		\$0		\$5,500	500	10.00%		
100.3120.4085.0000 - POLICE - LOCAL EDUCATIO..	23,833	25,000	18,622	25,000	25,000	18,923	25,000	28,500		\$0		\$28,500	3,500	14.00%		
100.3120.4091.0000 - POLICE - AMMUNITION & F..	66,003	52,500	85,369	57,720	66,909	41,005	66,909	60,000		\$0		\$60,000	2,280	3.95%		
100.3120.4093.0000 - POLICE - PATROL TRAININ..	40,759	50,000	49,224	65,000	70,056	47,159	70,000	70,650		\$(500)		\$70,150	5,150	7.92%		
100.3120.4095.0000 - K-9 EXPENSE, POLICE DEP..	0	3,152	192	0	0	0	0	0		\$0		\$0	0	#DIV/0!		
100.3120.4097.0000 - SPECIAL INVEST. DETECT...	1,900	2,000	0	2,000	2,000	0	1,900	2,000		\$0		\$2,000	0	0.00%		
100.3120.4099.0000 - SPECIAL INVESTIGATIONS...	9,092	7,500	6,419	10,000	18,914	7,135	18,000	17,500		\$(5,000)		\$12,500	2,500	25.00%		
100.3120.4321.0000 - DATA PROCESSING SERVICES..	208,644	525,880	525,880	526,000	526,000	524,426	526,000	530,000		\$0		\$530,000	4,000	0.76%		
100.3120.4444.0000 - POLICE TOWING..	2,040	2,500	2,282	3,000	3,000	1,245	2,800	3,500		\$(500)		\$3,000	0	0.00%		
100.3120.4508.0000 - MEDICAL EXPENSES..	71,039	72,000	75,284	75,000	75,000	40,058	75,000	93,500	case mgr increase	\$0		\$93,500	18,500	24.67%		
100.3120.4510.0000 - URGENT OUTSOURCED SERVICES	3,740	3,500	3,249	4,000	4,000	1,532	3,800	4,500		\$0		\$4,500	500	12.50%		
3310 - TRAFFIC CONTROL	259,074	286,038	273,001	290,816	304,921	259,210	321,970	322,828		\$(14,755)		\$308,073	17,257	5.93%		
100.3310.1901.0000 - REGULAR PAYROLL..	216,413	223,740	224,856	231,018	231,018	164,828	231,000	237,947		\$0		\$237,947	6,929	3.00%		
100.3310.1902.0000 - OVERTIME PAYROLL..	19,623	20,000	6,255	10,000	10,000	11,269	20,120	20,003		\$(5,000)		\$15,003	5,003	50.03%		
100.3310.1911.0000 - LONGEVITY..	7,900	8,600	9,350	10,100	10,100	10,100	10,100	10,100		\$0		\$10,100	0	0.00%		
100.3310.1914.0000 - SHIFT DIFFERENTIAL..	42	125	0	125	125	0	0	0		\$0		\$0	(125)	-100.00%		
100.3310.1917.0000 - CLOTHING ALLOWANCE..	399	900	466	900	900	877	877	450		\$450		\$900	0	0.00%		
100.3310.4185.0000 - FLASHERS/BARRICADES..	0	700	1,072	700	700	0	700	700		\$0		\$700	0	0.00%		
100.3310.4217.0000 - TRAFFIC - UTILITY COST..	34,013	28,000	37,982	34,500	34,500	28,581	43,200	36,000		\$4,000		\$40,000	5,500	15.94%		
100.3310.4471.0000 - TRAFFIC- SIGNS/STREET M..	20,506	38,000	33,213	37,500	37,500	14,091	36,000	37,500		\$0		\$37,500	0	0.00%		
100.3310.4476.0000 - TRAFFIC-SIGNAL REPAIRS..	17,206	23,000	17,895	23,000	37,105	28,794	37,000	37,105		\$(14,105)		\$23,000	0	0.00%		
100.3310.4561.0000 - CONTRACTED SERVICES..	1,449	1,450	387	1,450	1,450	670	1,450	1,500		\$(100)		\$1,400	(50)	-3.45%		
100.3310.5816.0000 - LIGHTING DIST ALLOCATION..	(58,477)	(58,477)	(58,477)	(58,477)	(58,477)	0	(58,477)	(58,477)		\$0		\$(58,477)	0	0.00%		
3510 - CONTROL OF DOGS	150,226	164,484	159,727	170,780	170,780	117,680	171,745	185,055		\$65,802		\$250,857	80,077	46.89%		
100.3510.1901.0000 - REGULAR PAYROLL..	62,025	64,791	65,118	66,900	66,900	47,732	66,745	68,907		\$70,000	potentially add a 2nd FT dog control officer	\$138,907	72,007	107.63%		
100.3510.1902.0000 - OVERTIME PAYROLL..	8,979	7,500	7,587	8,500	8,500	7,099	10,000	9,000		\$0		\$9,000	500	5.88%		
100.3510.1911.0000 - LONGEVITY..	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100		\$0		\$1,100	0	0.00%		
100.3510.1971.0000 - PT REGULAR..	62,952	66,600	62,142	66,000	66,000	49,080	70,000	72,198		\$(4,198)		\$68,000	2,000	3.03%		
100.3510.2501.0000 - OFFICE EQUIPMENT..	262	713	713	3,000	3,000	331	2,000	3,000		\$0		\$3,000	0	0.00%		

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
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100.3510.4001.0000 - SUPPLIES..	17	380	380	380	380	10	200	400		\$0		\$400	20	5.26%	
100.3510.4030.0000 - DOG KENNEL SUPPLIES, CO..	1,326	3,000	2,179	3,000	3,000	973	2,000	3,000		\$0		\$3,000	0	0.00%	
100.3510.4073.0000 - UNIFORMS..	375	1,250	1,888	1,250	1,250	60	750	1,250		\$0		\$1,250	0	0.00%	
100.3510.4093.0000 - ANIMAL CONT OFF TRAINING..	0	500	500	500	500	0	250	500		\$0		\$500	0	0.00%	
100.3510.4211.0000 - ELECTRIC FOR DOG KENNEL..	2,236	2,200	2,622	2,200	2,200	940	2,800	3,500		\$0		\$3,500	1,300	59.09%	
100.3510.4221.0000 - GAS FOR DOG KENNEL, CON..	2,667	3,750	4,346	3,750	3,750	3,488	5,400	7,500		\$0		\$7,500	3,750	100.00%	
100.3510.4432.0000 - REPAIRS & MAINTENANCE...	109	5,200	4,575	5,200	5,200	1,505	4,000	5,200		\$0		\$5,200	0	0.00%	
100.3510.4508.0000 - MEDICAL EXPENSES/VACCINATION	0	2,000	0	2,000	2,000	0	0	2,000		\$0		\$2,000	0	0.00%	
100.3510.4532.0000 - VETERINARIAN SERVICES...	8,177	5,500	6,577	7,000	7,000	5,360	6,500	7,500		\$0		\$7,500	500	7.14%	
3610 - TRAFFIC SAFETY COMMISSION	2,369	2,495	1,898	2,495	2,495	1,808	2,310	2,460		\$0		\$2,460	(35)	-1.40%	
100.3610.1971.0000 - PT REGULAR..	2,210	2,210	1,808	2,210	2,210	1,808	2,210	2,210		\$0		\$2,210	0	0.00%	
100.3610.4001.0000 - OFFICE SUPPLIES, TRAFFI..	159	285	90	285	285	0	100	250		\$0		\$250	(35)	-12.28%	
3641 - EMERGENCY SERVICES	0	133,250	107,375	100,925	107,375	73,471	107,375	179,683		\$(75,000)		\$104,683	3,758	3.72%	
100.3641.1901.0000 - REGULAR PAYROLL	0	92,250	88,639	92,925	92,925	66,810	92,925	171,683		elim new position request \$(75,000)		\$96,683	3,758	4.04%	
100.3641.2307.0000 - VEHICLE TRACK SYSTEM	0	15,000	4,501	0	6,450	6,450	6,450	0		\$0		\$0	0	#DIV/0!	
100.3641.4010.0000 - DISASTER PREPAREDNESS,	0	16,000	14,235	8,000	8,000	211	8,000	8,000		\$0		\$8,000	0	0.00%	
100.3641.4150.0000 - MASS NOTIFICATION SYSTEM	0	10,000	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
5010 - HIGHWAY SUPERINTENDENT	83,789	216,059	224,215	220,431	220,431	161,845	219,450	308,301		\$0		\$308,301	87,870	39.86%	
100.5010.1901.0000 - REGULAR PAYROLL...	83,789	207,834	208,761	211,870	211,870	154,185	210,000	298,876		\$0		\$298,876	87,006	41.07%	
100.5010.1902.0000 - OVERTIME PAYROLL	0	0	6,981	0	0	4,210	6,000	5,975		\$0		\$5,975	5,975	#DIV/0!	
100.5010.1911.0000 - LONGEVITY..	0	7,050	7,050	7,050	7,050	3,150	3,150	3,150		\$0		\$3,150	(3,900)	-55.32%	
100.5010.1917.0000 - CLOTHING ALLOWANCE..	0	0	250	300	300	300	300	300		\$0		\$300	0	0.00%	
100.5010.1932.0000 - SICK SELLBACK	0	1,175	1,173	1,211	1,211	0	0	0		\$0		\$0	(1,211)	-100.00%	
5132 - HIGHWAY GARAGE	42,126	64,800	59,397	91,509	91,509	46,586	95,310	80,300		\$(5,000)		\$75,300	(16,209)	-17.71%	
100.5132.4211.0000 - ELECTRIC, HIGHWAY GARAG..	5,488	8,000	8,267	8,500	8,500	3,460	8,500	8,500		\$0		\$8,500	0	0.00%	
100.5132.4221.0000 - GAS, HIGHWAY GARAGE..	11,718	25,000	21,884	25,000	25,000	19,946	30,000	30,000		\$0		\$30,000	5,000	20.00%	
100.5132.4231.0000 - WATER, HIGHWAY GARAGE..	1,405	1,800	997	1,800	1,800	1,360	1,810	1,800		\$0		\$1,800	0	0.00%	
100.5132.4432.0000 - REPAIRS & MAINTENANCE...	23,515	30,000	28,248	56,209	56,209	21,820	55,000	40,000		\$(5,000)		\$35,000	(21,209)	-37.73%	
6410 - PUBLICITY	3,373	3,050	450	3,050	3,050	0	500	3,050		\$0		\$3,050	0	0.00%	
100.6410.4194.0000 - MEDIA, PUBLICITY..	3,373	2,500	450	2,500	2,500	0	500	2,500		\$0		\$2,500	0	0.00%	
100.6410.4195.0000 - EVENTS..	0	550	0	550	550	0	0	550		\$0		\$550	0	0.00%	
6510 - VETERANS SERVICES	3,430	3,700	2,791	3,700	3,700	2,200	3,300	3,500		\$0		\$3,500	(200)	-5.41%	
100.6510.4301.0000 - ROOM RENTAL, VETERANS S..	2,630	2,500	2,000	2,500	2,500	2,000	2,500	2,500		\$0		\$2,500	0	0.00%	
100.6510.4311.0000 - VETERANS AFFAIRS COMMITTEE..	800	1,200	791	1,200	1,200	200	800	1,000		\$0		\$1,000	(200)	-16.67%	
7110 - PARKS	2,398,464	2,651,183	2,365,307	2,703,436	2,808,762	1,778,083	2,685,800	3,026,473		\$(253,625)		\$2,772,848	69,412	2.57%	
100.7110.1901.0000 - REGULAR PAYROLL..	1,214,273	1,360,243	1,250,435	1,373,284	1,373,284	903,338	1,300,000	1,504,597		\$(115,482)		\$1,389,115	15,831	1.15%	
100.7110.1902.0000 - OVERTIME PAYROLL..	101,345	90,000	86,370	90,000	90,000	78,917	100,000	90,981		\$0		\$90,981	981	1.09%	
100.7110.1911.0000 - LONGEVITY..	28,610	37,450	23,200	25,750	25,750	19,400	25,000	29,000		\$0		\$29,000	3,250	12.62%	
100.7110.1914.0000 - SHIFT DIFFERENTIAL..	9,886	9,400	9,510	10,000	10,000	6,899	9,600	10,000		\$0		\$10,000	(0)	0.00%	
100.7110.1917.0000 - CLOTHING ALLOWANCE..	495	700	730	700	700	855	855	900		\$0		\$900	200	28.57%	
100.7110.1931.0000 - VACATION SELLBACK	3,592	5,325	1,894	5,337	5,337	0	5,300	5,531		\$0		\$5,531	194	3.64%	
100.7110.1932.0000 - SICK SELLBACK..	8,847	10,000	5,465	7,000	7,000	0	6,500	7,171		\$0		\$7,171	171	2.45%	
100.7110.1951.0000 - SEASONAL REGULAR..	64,188	75,000	75,578	86,800	86,800	53,061	80,000	86,800		\$0		\$86,800	0	0.00%	
100.7110.1971.0000 - PT REGULAR..	166,214	150,000	141,462	165,000	165,000	81,860	130,000	171,428		\$(6,428)		\$165,000	(0)	0.00%	
100.7110.1990.0000 - OTHER PAY..	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		\$0		\$1,200	0	0.00%	
100.7110.2201.0000 - OFFICE EQUIPMENT..	1,081	1,500	280	1,500	1,500	1,444	1,445	1,500		\$0		\$1,500	0	0.00%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
100.7110.2303.0000 - OVER THE ROAD VEHICLES..	8,708	60,000	5,903	65,000	114,828	100,070	110,000	125,000		\$(60,000)		\$65,000	0	0.00%	
100.7110.2304.0000 - PARK EQUIPMENT..	121,819	95,000	32,555	95,000	120,000	(2,985)	110,000	120,000		\$(25,000)		\$95,000	0	0.00%	
100.7110.4001.0000 - OFFICE SUPPLIES, PARKS..	889	1,700	1,687	1,700	1,700	817	1,700	1,700		\$0		\$1,700	0	0.00%	
100.7110.4022.0000 - PARK SUPPLIES, PARKS..	30,691	55,000	29,292	60,000	60,000	14,003	55,000	60,000		\$(20,000)		\$40,000	(20,000)	-33.33%	
100.7110.4071.0000 - UNIFORM REPLACEMENTS, P..	4,000	4,500	1,855	5,000	5,000	4,723	5,000	6,000		\$(1,000)		\$5,000	0	0.00%	
100.7110.4106.0000 - WILDLIFE MAINTENANCE COSTS..	6,211	8,000	7,472	8,000	8,000	6,503	7,800	8,000		\$0		\$8,000	0	0.00%	
100.7110.4141.0000 - CHEMICALS, PARKS..	13,030	15,000	21,250	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7110.4162.0000 - GASOLINE & OIL, PARKS..	37,113	46,000	36,536	46,000	46,000	28,467	46,000	50,000		\$0		\$50,000	4,000	8.70%	
100.7110.4191.0000 - MISCELLANEOUS EXPENSES,...	60	665	105	665	665	10	400	665		\$(465)		\$200	(465)	-69.92%	
100.7110.4211.0000 - UTILITIES..	254,496	285,000	349,227	294,000	294,000	246,580	350,000	350,000		\$0		\$350,000	56,000	19.05%	
100.7110.4431.0000 - EQUIPMENT-REPAIRS & MAT..	42,277	45,000	44,987	55,000	55,000	43,107	55,000	60,000		\$0		\$60,000	5,000	9.09%	
100.7110.4433.0000 - ORF LAND RENTAL - CAYUGA RD..	500	500	0	500	500	0	500	5,000		\$0		\$5,000	4,500	900.00%	
100.7110.4451.0000 - BLDG & GRNDS MANT & REP..	252,556	270,000	216,161	275,000	305,498	170,779	255,000	300,000		\$(25,000)		\$275,000	0	0.00%	
100.7110.4454.0000 - PORTABLE TOILETS, PARKS..	20,896	18,000	17,903	25,000	25,000	16,605	24,000	25,000		\$(250)		\$24,750	(250)	-1.00%	
100.7110.4491.0000 - SPECIAL EVENTS, PARKS..	5,489	6,000	4,250	6,000	6,000	2,429	5,500	6,000		\$0		\$6,000	0	0.00%	
7140 - RECREATION	745,231	799,027	757,118	832,875	834,475	528,315	847,604	902,647		\$(7,342)		\$895,305	62,430	7.50%	
100.7140.1901.0000 - REGULAR PAYROLL...	211,116	220,177	219,588	232,360	232,360	164,795	230,400	249,996		\$(7,342)	elim requested increase	\$242,654	10,294	4.43%	
100.7140.1902.0000 - OVERTIME PAYROLL...	2,722	4,500	2,755	3,000	3,000	1,259	2,500	3,001		\$0		\$3,001	1	0.05%	
100.7140.1911.0000 - LONGEVITY..	1,100	1,100	1,100	2,200	2,200	1,100	2,200	2,200		\$0		\$2,200	(0)	0.00%	
100.7140.1914.0000 - SHIFT DIFFERENTIAL...	2,218	2,500	2,113	2,500	2,500	1,259	2,200	2,500		\$0		\$2,500	(0)	0.00%	
100.7140.1917.0000 - CLOTHING ALLOWANCE..	375	500	500	600	600	600	600	600		\$0		\$600	0	0.00%	
100.7140.1971.1611 - PT REGULAR.RINK PERSONNEL, PL	49,204	42,000	35,899	43,365	43,365	22,387	43,000	46,000		\$0		\$46,000	2,635	6.08%	
100.7140.1971.1614 - PT REGULAR.REC PLAYGRNDS. AT	29,540	35,000	28,220	35,000	35,000	12,923	32,000	35,000		\$0		\$35,000	0	0.00%	
100.7140.1971.1627 - PT REGULAR.VOLLEYBALL SALARIE	4,812	6,000	5,414	7,000	7,000	3,736	6,000	7,000		\$0		\$7,000	0	0.00%	
100.7140.1971.1630 - PT REGULAR.GYMNASTICS SALARI	4,976	8,000	4,202	8,000	8,000	1,784	5,000	7,000		\$0		\$7,000	(1,000)	-12.50%	
100.7140.1971.1632 - PT REGULAR. DARTWOOD CAMP S	23,696	20,000	24,840	22,000	22,000	32,664	35,000	35,000	see rev increase	\$0		\$35,000	13,000	59.09%	
100.7140.1971.1633 - PT REGULAR.SOFTBALL SALARIES	16,269	20,000	10,968	20,000	20,000	8,058	16,000	16,500		\$0		\$16,500	(3,500)	-17.50%	
100.7140.1971.1636 - PT REGULAR.SOCCER SALARIES	25,589	27,000	22,584	27,000	27,000	21,019	25,000	27,000		\$0		\$27,000	0	0.00%	
100.7140.1971.1639 - PT REGULAR.HOCKEY SALARIES	48,264	55,000	66,174	62,000	62,000	42,267	70,000	70,000		\$0		\$70,000	8,000	12.90%	
100.7140.1971.1640 - PT REGULAR.IN-LINE SKATING	22,511	22,500	22,397	23,000	23,000	20,096	25,000	25,000		\$0		\$25,000	2,000	8.70%	
100.7140.1971.1645 - PT REGULAR.SPORTS ROTATION S	4,109	6,000	5,542	6,000	6,000	6,204	6,204	6,000		\$0		\$6,000	0	0.00%	
100.7140.1971.1646 - PT REGULAR.SPORTS CAMP SALAI	7,246	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7140.1971.1648 - PT REGULAR.ARTS & CRAFTS ROT	13,732	16,000	16,565	18,000	18,000	17,919	20,000	20,000		\$0		\$20,000	2,000	11.11%	
100.7140.1971.1654 - PT REGULAR.BASKETBALL SALARI	4,046	15,000	7,138	10,000	10,000	4,131	7,500	8,000		\$0		\$8,000	(2,000)	-20.00%	
100.7140.1971.1664 - PT REGULAR.PRE K SALARIES	75,293	75,000	74,915	75,000	75,000	44,653	78,000	80,000		\$0		\$80,000	5,000	6.67%	
100.7140.1971.1815 - PT REGULAR.SWIM LESSONS	19,292	28,000	22,858	28,000	28,000	13,125	28,000	30,000		\$0		\$30,000	2,000	7.14%	
100.7140.1990.0000 - OTHER PAY..	250	0	600	600	600	600	600	600		\$0		\$600	0	0.00%	
100.7140.4024.0000 - ARTS & CRAFTS, PLAYGROU..	2,925	4,750	1,979	4,750	4,750	1,090	3,500	4,750		\$0		\$4,750	0	0.00%	
100.7140.4025.0000 - ATHLETIC SUPPLIES, PLAY..	258	4,500	379	4,500	4,500	273	3,000	4,500		\$0		\$4,500	0	0.00%	
100.7140.4061.0000 - PROGRAM BROCHURES..	14,165	15,000	18,900	15,000	15,000	8,524	15,000	15,000		\$0		\$15,000	0	0.00%	
100.7140.4191.0000 - MISCELLANEOUS EXPENSES,...	2,312	2,500	2,485	2,500	2,500	2,449	2,500	2,500		\$0		\$2,500	0	0.00%	
100.7140.4464.0000 - PRE - K EXPENSE..	2,764	4,000	3,041	4,000	4,000	1,811	3,500	4,000		\$0		\$4,000	0	0.00%	
100.7140.4491.0000 - SPECIAL EVENTS, PLAYGRO..	7,463	8,000	7,265	8,000	8,000	903	7,500	8,000		\$0		\$8,000	0	0.00%	
100.7140.4500.0000 - GENERAL RINK SUPPLIES..	5,419	6,500	4,878	7,000	7,000	1,390	6,000	7,000		\$0		\$7,000	0	0.00%	
100.7140.4503.0000 - CONCERTS..	9,965	10,000	9,917	0	1,600	8,043	10,000	10,000		\$0		\$10,000	10,000	#DIV/0!	
100.7140.4506.0000 - GYMNASTICS SUPPLIES..	136	3,500	3,345	3,500	3,500	48	3,400	3,500		\$0		\$3,500	0	0.00%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
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100.7140.4512.0000 - VOLLEYBALL EXPENSES..	898	2,500	954	2,500	2,500	802	1,500	2,500		\$0		\$2,500	0	0.00%	
100.7140.4517.0000 - DARTWOOD CAMP EXPENSE..	4,192	5,000	9,363	6,000	6,000	3,703	7,000	7,000		\$0		\$7,000	1,000	16.67%	
100.7140.4518.0000 - ALEXANDER DAY CAMP	18,371	16,000	15,635	17,000	17,000	15,742	20,000	20,000		\$0		\$20,000	3,000	17.65%	
100.7140.4519.0000 - AFTER SCHOOL PROGRAMS..	1,620	4,000	964	4,000	4,000	507	2,000	4,000		\$0		\$4,000	0	0.00%	
100.7140.4521.0000 - HOCKEY EXPENSES..	63,423	50,000	52,811	60,000	60,000	19,704	65,000	65,000		\$0		\$65,000	5,000	8.33%	
100.7140.4524.0000 - FIELD TRIPS EXPENSE..	4,458	7,000	9,219	15,000	15,000	11,125	15,000	18,000	bussing price increases	\$0		\$18,000	3,000	20.00%	
100.7140.4527.0000 - SOCCER EXPENSE..	11,654	12,000	10,321	12,000	12,000	9,964	12,000	12,000		\$0		\$12,000	0	0.00%	
100.7140.4536.0000 - BASKETBALL EXPENSE..	3,487	5,000	6,628	6,500	6,500	1,900	5,500	5,500		\$0		\$5,500	(1,000)	-15.38%	
100.7140.4539.0000 - SOFTBALL EXPENSES..	23,663	25,000	24,662	25,000	25,000	18,940	26,000	28,000		\$0		\$28,000	3,000	12.00%	
100.7140.4540.0000 - IN - LINE SKATING EXPENSE..	196	9,500	0	10,000	10,000	819	4,000	10,000		\$0		\$10,000	0	0.00%	
100.7140.4601.0000 - AID TO YOUTH PROGRAMS,...	1,500	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
7180 - BEACH AND POOLS-RECREATION	334,697	382,831	346,832	313,007	413,007	364,151	400,800	466,782		\$(23,000)		\$443,782	130,775	41.78%	
100.7180.1971.0000 - PT REGULAR..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7180.1971.1901 - PT REGULAR.BATHHOUSE ATTEND	49,055	56,376	52,326	58,032	58,032	50,538	57,000	59,688		\$0		\$59,688	1,656	2.85%	
100.7180.1971.1902 - PT REGULAR.SUPERVISORS - BEA	66,801	70,142	67,492	73,809	73,809	67,216	72,000	75,606		\$0		\$75,606	1,797	2.43%	
100.7180.1971.1903 - PT REGULAR.LIFEGUARD, BEACH &	208,325	244,677	215,655	144,250	244,250	212,354	235,000	277,988		\$(20,000)		\$257,988	113,738	78.85%	
100.7180.4026.0000 - FIRST AID SUPPLIES, BEA..	688	720	444	700	700	579	700	700		\$0		\$700	0	0.00%	
100.7180.4074.0000 - CLOTHING (BATHING SUITS..	3,446	4,500	4,500	4,800	4,800	4,783	4,800	5,800		\$0		\$5,800	1,000	20.83%	
100.7180.4141.0000 - CHEMICALS, PARKS	0	0	0	25,000	25,000	24,954	25,000	40,000		\$(3,000)		\$37,000	12,000	48.00%	
100.7180.4191.0000 - MISCELLANEOUS EXPENSES,...	6,383	6,416	6,415	6,416	6,416	3,727	6,300	7,000		\$0		\$7,000	584	9.10%	
7270 - CULTURAL GROUPS	17,250	17,650	17,400	6,500	6,500	1,500	6,000	6,500		\$0		\$6,500	0	0.00%	
100.7270.4381.0000 - HISTORICAL, CULTURAL GROUP	4,050	4,400	4,050	5,000	5,000	0	4,500	5,000		\$0		\$5,000	0	0.00%	
100.7270.4384.0000 - SYMPHONY, CULTURAL GROUP	12,000	12,150	12,150	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7270.4385.0000 - GARDEN CLUB, CULTURAL GROUP	1,200	1,100	1,200	1,500	1,500	1,500	1,500	1,500		\$0		\$1,500	0	0.00%	
7310 - YOUTH DEPARTMENT	687,453	696,031	651,432	705,042	703,442	532,175	715,480	742,282		\$(8,500)		\$733,782	28,740	4.08%	
100.7310.1901.0000 - REGULAR PAYROLL..	253,160	261,506	257,787	266,699	266,699	187,866	264,000	277,903		\$(3,000)	elim requested director increase	\$274,903	8,204	3.08%	
100.7310.1902.0000 - OVERTIME PAYROLL..	218	400	(7)	400	400	182	182	400		\$0		\$400	0	0.02%	
100.7310.1911.0000 - LONGEVITY..	7,800	8,650	8,550	8,650	8,650	5,500	8,650	9,925		\$0		\$9,925	1,275	14.74%	
100.7310.1914.0000 - SHIFT DIFFERENTIAL..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7310.1917.0000 - CLOTHING ALLOWANCE..	375	375	375	450	450	450	450	450		\$0		\$450	0	0.00%	
100.7310.1931.0000 - VACATION SELLBACK..	1,519	0	2,430	1,568	1,568	0	2,500	2,834		\$0		\$2,834	1,266	80.73%	
100.7310.1932.0000 - SICK SELLBACK..	1,120	1,500	1,194	1,500	1,500	0	1,250	1,270		\$0		\$1,270	(230)	-15.34%	
100.7310.1971.1801 - PT REGULAR.ALEXANDER DAY CA	191,373	150,000	153,810	154,875	154,875	177,548	177,548	170,000		\$0		\$170,000	15,125	9.77%	
100.7310.1971.1803 - PT REGULAR.ADAPTED REC. PROC	83,567	72,000	64,792	74,340	74,340	52,275	74,000	74,000		\$0		\$74,000	(340)	-0.46%	
100.7310.1971.1804 - PT REGULAR.ADMINISTRATIVE INT	35,132	32,500	37,267	33,560	33,560	28,720	40,000	40,000		\$(3,000)		\$37,000	3,440	10.25%	
100.7310.1971.1811 - PT REGULAR.YOUTH CONS. CORP.	7,049	10,000	6,818	7,000	7,000	4,333	7,000	7,500		\$0		\$7,500	500	7.14%	
100.7310.1971.1814 - PT REGULAR.TEEN CENTER INITIA	9,761	6,000	6,734	6,200	6,200	5,637	7,000	7,000		\$0		\$7,000	800	12.90%	
100.7310.1971.1816 - PT REGULAR.YOUTH CONSERVATI	28,772	60,000	43,148	57,000	57,000	36,094	55,000	57,000		\$(2,000)		\$55,000	(2,000)	-3.51%	
100.7310.1990.0000 - OTHER PAY..	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		\$0		\$1,200	0	0.00%	
100.7310.2501.0000 - OTHER EQUIPMENT..	7,695	9,000	6,854	10,000	8,400	6,306	8,400	10,000		\$0		\$10,000	0	0.00%	
100.7310.4001.0000 - OFFICE SUPPLIES, YOUTH..	6,040	7,500	7,203	6,500	6,500	3,092	6,500	7,500		\$0		\$7,500	1,000	15.38%	
100.7310.4061.0000 - PUBLICATIONS & DUES, YO..	2,409	3,000	2,253	3,000	3,000	2,860	3,000	3,200		\$0		\$3,200	200	6.67%	
100.7310.4261.0000 - POSTAGE, YOUTH PROGRAMS..	7,500	7,500	7,500	7,500	7,500	0	7,500	7,500		\$500		\$8,000	500	6.67%	
100.7310.4431.0000 - EQUIP. REPAIRS & MAINT-..	1,419	2,800	1,880	3,000	3,000	449	2,200	3,000		\$0		\$3,000	0	0.00%	
100.7310.4671.0000 - YOUTH SERVICE PROJECTS,...	1,183	2,000	624	2,000	2,000	197	1,500	2,000		\$0		\$2,000	0	0.00%	
100.7310.4674.0000 - TEEN CENTER EXPENSE..	583	2,000	1,487	2,000	2,000	1,202	1,800	2,000		\$0		\$2,000	0	0.00%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
100.7310.4675.0000 - LIBRARY CONTRACT-C.E....	1,587	1,600	1,574	1,600	1,600	0	1,600	1,600		\$0		\$1,600	0	0.00%	
100.7310.4681.0000 - IN SERVICE TRAINING, YO..	450	3,000	0	3,000	3,000	711	1,800	3,000		\$0		\$3,000	0	0.00%	
100.7310.4683.0000 - PUBLICATIONS, PRINTING,...	3,616	4,000	2,460	4,000	4,000	1,594	3,600	4,000		\$0		\$4,000	0	0.00%	
100.7310.4685.0000 - YOUTH DEPT. PROJECT-YES..	23,321	29,500	26,384	30,000	30,000	12,637	27,000	30,000		\$0		\$30,000	0	0.00%	
100.7310.4689.0000 - YOUTH CONSERVATION CORP..	6,718	10,000	4,840	9,000	9,000	1,552	6,800	9,000		\$(1,000)		\$8,000	(1,000)	-11.11%	
100.7310.4693.0000 - DEV DISABLED-ADAPTED R...	3,886	10,000	4,276	10,000	10,000	1,771	5,000	10,000		\$0		\$10,000	0	0.00%	
7410 - LIBRARY	41,183	56,830	41,395	53,600	53,600	11,644	48,600	48,600		\$0		\$48,600	(5,000)	-9.33%	
100.7410.1971.0000 - PT REGULAR..	450	600	500	600	600	0	600	600		\$0		\$600	0	0.00%	
100.7410.4396.0000 - SUPPORT OF LIBRARIES	10,074	22,000	21,465	22,000	22,000	7,770	22,000	22,000		\$0		\$22,000	0	0.00%	
100.7410.4439.0000 - HEAT & AIR COND CONTRA,...	30,659	34,230	19,429	31,000	31,000	3,873	26,000	26,000		\$0		\$26,000	(5,000)	-16.13%	
100.7410.4451.0000 - BLDG & GRNDS-MAINT. REP..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
7510 - HISTORIAN	2,189	6,450	1,954	6,000	6,000	0	1,800	6,000		\$0		\$6,000	0	0.00%	
100.7510.1901.0000 - REGULAR PAYROLL...	2,000	2,000	154	2,000	2,000	0	0	2,000		\$0		\$2,000	0	0.00%	
100.7510.4043.0000 - MAPS, RECORD SUPPLIES,...	189	1,100	0	850	850	0	0	850		\$0		\$850	0	0.00%	
100.7510.4052.0000 - PRINTING HIST.MATERIAL,...	0	1,100	0	900	900	0	0	900		\$0		\$900	0	0.00%	
100.7510.4088.0000 - TRAVEL, TRAINING, CONF..	0	250	0	250	250	0	0	250		\$0		\$250	0	0.00%	
100.7510.4375.0000 - HISTORICAL OBSERVANCE,...	0	2,000	1,800	2,000	2,000	0	1,800	2,000		\$0		\$2,000	0	0.00%	
7550 - CELEBRATIONS	41,416	24,350	41,757	23,400	23,400	20,079	21,000	24,400		\$0		\$24,400	1,000	4.27%	
100.7550.4372.0000 - JULY 4 CELEBRATION, CEL...	10,097	11,000	11,118	11,000	11,000	11,300	11,300	12,000		\$0		\$12,000	1,000	9.09%	
100.7550.4374.0000 - POLISH FESTIVAL, CELEBR...	29,014	9,000	26,750	11,000	11,000	8,500	8,500	8,000		\$0		\$8,000	(3,000)	-27.27%	
100.7550.4379.0000 - WAR 1812 CEMETERY...	1,206	1,500	1,147	1,400	1,400	279	1,200	1,500		\$0		\$1,500	100	7.14%	
100.7550.4382.0000 - FIREMEN RECOGNITION DAY...	1,100	2,850	2,743	0	0	0	0	2,900		\$0		\$2,900	2,900	#DIV/0!	
7620 - SENIOR SERVICES	824,696	904,024	831,741	883,294	883,294	548,806	818,275	911,051		\$859		\$911,910	28,616	3.24%	
100.7620.1901.0000 - REGULAR PAYROLL...	428,380	444,246	421,534	446,618	446,618	310,017	434,000	456,146		elim requested \$(3,141) upgrade		\$453,005	6,387	1.43%	
100.7620.1902.0000 - OVERTIME PAYROLL...	1,137	2,565	1,992	2,600	2,600	665	2,100	2,577		\$0		\$2,577	(23)	-0.89%	
100.7620.1911.0000 - LONGEVITY...	13,650	14,350	14,350	9,950	9,950	9,950	9,950	12,050		\$0		\$12,050	2,100	21.11%	
100.7620.1914.0000 - SHIFT DIFFERENTIAL...	120	220	120	220	220	117	200	220		\$0		\$220	(0)	-0.02%	
100.7620.1917.0000 - CLOTHING ALLOWANCE...	750	750	750	900	900	900	900	900		\$0		\$900	0	0.00%	
100.7620.1931.0000 - VACATION SELLBACK...	0	1,400	0	1,400	1,400	0	0	1,681		\$0		\$1,681	281	20.08%	
100.7620.1932.0000 - SICK SELLBACK...	4,733	6,055	6,288	4,000	4,000	1,628	2,900	2,905		\$0		\$2,905	(1,095)	-27.37%	
100.7620.1971.0000 - PT REGULAR...	237,406	269,013	238,739	287,281	287,281	177,317	250,000	301,746		\$(21,000)		\$280,746	(6,535)	-2.27%	
100.7620.1990.0000 - OTHER PAY	700	1,200	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7620.2516.0000 - VANS - COUNTY FUNDED	(4,500)	0	(1,500)	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
100.7620.4027.0000 - SR CENTER SUPPLIES...	9,721	12,000	9,004	12,000	12,000	4,679	9,000	12,000		\$0		\$12,000	0	0.00%	
100.7620.4028.0000 - CERAMICS & CRAFTS...	7,556	8,500	8,144	8,500	8,500	3,681	8,200	8,500		\$0		\$8,500	0	0.00%	
100.7620.4088.0000 - TRAVEL, TRAINING, CONF...	164	2,000	295	500	500	478	500	2,000		\$0		\$2,000	1,500	300.00%	
100.7620.4191.0000 - MISCELLANEOUS EXPENSES...	506	650	1,078	650	650	241	650	650		\$0		\$650	0	0.00%	
100.7620.4193.0000 - NUTRITION SITES, SENIOR...	1,743	3,400	2,496	3,000	3,000	1,001	2,500	3,000		\$0		\$3,000	0	0.00%	
100.7620.4261.0000 - POSTAGE, SPECIAL ITEMS...	175	175	172	175	175	0	175	175		\$0		\$175	0	0.00%	
100.7620.4432.0000 - REPAIRS & MAINTENANCE...	8,357	13,000	3,878	9,000	9,000	2,170	6,000	9,000		\$0		\$9,000	0	0.00%	
100.7620.4491.0000 - SPECIAL EVENTS, SENIOR...	34,219	37,000	45,299	37,000	37,000	18,549	37,000	38,000		\$0		\$38,000	1,000	2.70%	
100.7620.4624.0000 - SENIOR CENTER PRGM., SE...	15,374	18,500	15,068	18,000	18,000	11,938	15,500	18,000		\$0		\$18,000	0	0.00%	
100.7620.4627.0000 - ACTIVITY GROUPS 1-25, S...	5,629	7,000	2,383	7,000	7,000	1,229	4,400	7,000		\$0		\$7,000	0	0.00%	
100.7620.4629.0000 - MEALS ON WHEELS, SENIOR...	55,000	57,500	57,500	30,000	30,000	0	30,000	30,000	57500	\$25,000		\$55,000	25,000	83.33%	
100.7620.4685.0000 - CONCERT EXPENSES...	3,875	4,500	4,150	4,500	4,500	4,245	4,300	4,500		\$0		\$4,500	0	0.00%	
9010 - EMPLOYEE BENEFITS	9,360,652	11,702,694	9,963,451	12,951,694	12,951,694	5,166,689	11,909,021	13,530,994		\$0		\$13,530,994	579,300	4.47%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026														
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100.9010.5992.0000 - ALLOCATED FICA, EMPLOYE..	(152,635)	(180,282)	(152,635)	(180,282)	(180,282)	0	(180,282)	(180,282)		\$0		\$(180,282)	0	0.00%
100.9010.5995.0000 - ALLOCATED FRINGES, EMPL...	(915,223)	(1,080,974)	(915,223)	(1,080,974)	(1,080,974)	0	(1,080,974)	(1,080,974)		\$0		\$(1,080,974)	0	0.00%
100.9010.8101.0000 - EMPLOYEES RETIREMENT, E..	1,802,010	2,582,000	2,028,994	2,866,000	2,866,000	518,151	2,328,000	3,009,300		\$0		\$3,009,300	143,300	5.00%
100.9010.8111.0000 - POLICE RETIREMENT, EMPL..	4,543,991	5,950,000	5,159,478	6,550,000	6,550,000	1,340,937	6,153,900	6,877,500		\$0		\$6,877,500	327,500	5.00%
100.9010.8121.0000 - SOCIAL SECURITY, EMPLOY..	2,242,779	2,400,000	2,276,879	2,500,000	2,500,000	1,763,085	2,464,527	2,575,000		\$0		\$2,575,000	75,000	3.00%
100.9010.8141.0000 - MEDICAL INSURANCE, EMPL..	1,050	15,000	737	2,000	2,000	443	900	1,200		\$0		\$1,200	(800)	-40.00%
100.9010.8143.0000 - RETIREE'S MEDICAL INSUR..	957,757	997,000	1,031,836	1,154,000	1,154,000	842,438	1,080,000	1,180,000		\$0		\$1,180,000	26,000	2.25%
100.9010.8151.0000 - GROUP LIFE INSURANCE..	49,236	55,000	50,968	55,000	55,000	41,784	57,000	63,300		\$0		\$63,300	8,300	15.09%
100.9010.8155.0000 - HEALTH & WELFARE TCSU..	2,200	2,200	2,200	2,200	2,200	0	2,200	2,200		\$0		\$2,200	0	0.00%
100.9010.8157.0000 - TCEA-HEALTH AND WELFARE..	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750		\$0		\$3,750	0	0.00%
100.9010.8975.0000 - RETIREMENT BUYOUT..	825,738	959,000	476,466	1,080,000	1,080,000	656,101	1,080,000	1,080,000		\$0		\$1,080,000	0	0.00%
9499 - COMMUNITY DEVELOPMENT	(206,227)	0	(208,163)	0	0	219,664	0	0		\$0		\$0	0	#DIV/0!
100.9499.1901.0000 - REGULAR PAYROLL..	291,682	304,018	287,568	313,622	313,622	241,377	337,410	326,548		\$0		\$326,548	12,926	4.12%
100.9499.1902.0000 - OVERTIME PAYROLL..	1,506	10,000	1,155	1,500	1,500	1,155	1,615	1,514		\$0		\$1,514	14	0.91%
100.9499.1911.0000 - LONGEVITY..	8,500	9,750	9,750	10,850	10,850	4,250	10,850	10,850		\$0		\$10,850	0	0.00%
100.9499.1917.0000 - CLOTHING ALLOWANCE..	250	250	250	300	300	300	300	300		\$0		\$300	0	0.00%
100.9499.1931.0000 - VACATION SELLBACK..	2,190	3,950	2,190	4,000	4,000	0	3,600	3,093		\$0		\$3,093	(907)	-22.69%
100.9499.1932.0000 - SICK SELLBACK..	1,175	1,260	1,253	1,294	1,294	1,712	3,006	3,100		\$0		\$3,100	1,806	139.54%
100.9499.1971.0000 - PT REGULAR..	27,421	50,000	21,820	28,500	28,500	14,485	20,250	19,760		\$0		\$19,760	(8,740)	-30.67%
100.9499.5124.0000 - HUD REIMBURSEMENT, HUD..	(538,951)	(379,228)	(532,150)	(360,066)	(360,066)	(43,615)	(377,031)	(365,163)		\$0		\$(365,163)	(5,097)	1.42%
9501 - INTERFUND TRANSFERS	1,353,963	1,571,000	1,574,271	1,447,000	1,447,000	1,279,758	1,429,000	1,416,000		\$0		\$1,416,000	(31,000)	-2.14%
100.9501.9131.0000 - BOND PRINCIPAL, TRANSFE..	1,018,000	1,186,000	1,183,000	1,087,000	1,087,000	928,000	1,087,000	1,116,000		\$0		\$1,116,000	29,000	2.67%
100.9501.9211.0000 - BOND INTEREST, TRANSFER..	400,963	450,000	456,271	420,000	420,000	351,758	402,000	360,000		\$0		\$360,000	(60,000)	-14.29%
100.9501.9311.0000 - DEBT SERVICE APPLIED, T..	(65,000)	(65,000)	(65,000)	(60,000)	(60,000)	0	(60,000)	(60,000)		\$0		\$(60,000)	0	0.00%
9902 - TRANSFER TO RISK RETENTION	1,529,435	1,608,100	1,608,100	1,624,650	1,624,650	0	1,624,650	1,624,650		\$0		\$1,624,650	0	0.00%
100.9902.9703.0000 - TRANSFERS TO RISK RETEN..	1,529,435	1,608,100	1,608,100	1,624,650	1,624,650	0	1,624,650	1,624,650		\$0		\$1,624,650	0	0.00%
9903 - HEALTH INSURANCE TRANSFER	8,126,466	8,935,000	8,564,085	9,897,698	9,895,698	3,897,972	9,900,000	10,829,500		\$0		\$10,829,500	931,802	9.41%
100.9903.8141.0000 - MEDICAL INSURANCE, EMPL	4,192,670	4,985,000	4,285,069	5,000,000	4,998,000	3,897,972	5,200,000	5,720,000		\$0		\$5,720,000	720,000	14.40%
100.9903.8143.0000 - RETIREE'S MEDICAL INSUR	3,933,796	3,950,000	4,279,016	4,897,698	4,897,698	0	4,700,000	5,109,500		\$0		\$5,109,500	211,802	4.32%
9950 - CAPITAL - DOWN PAYMT BOND	1,525,617	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
100.9950.8729.0000 - TRANSFER TO CAPITAL..	1,525,617	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
101 - RISK RETENTION FUND	1,068,748	0	1,094,079	0	0	7,907,130	(264,963)	0		\$0		\$0	0	#DIV/0!
Revenue	(16,599,450)	(17,899,600)	(17,417,066)	(19,191,100)	(19,191,100)	(6,168,078)	(19,407,219)	(20,627,665)		\$0		\$(20,627,665)	(1,436,565)	7.49%
1910 - SPECIAL ITEMS	(16,599,450)	(17,899,600)	(17,417,066)	(19,191,100)	(19,191,100)	(6,168,078)	(19,407,219)	(20,627,665)		\$0		\$(20,627,665)	(1,436,565)	7.49%
101.1910.2401.0000 - INTEREST EARNINGS..	(137,916)	(80,000)	(168,962)	(90,000)	(90,000)	(112,387)	(130,000)	(113,400)		\$0		\$(113,400)	(23,400)	26.00%
101.1910.2415.0000 - EMPLOYEE CONTRIB TO HEALTH P	(802,386)	(680,000)	(796,320)	(680,000)	(680,000)	0	(797,000)	(748,000)		\$0		\$(748,000)	(68,000)	10.00%
101.1910.2701.0000 - REFUND OF PRIOR YEAR EX..	(141,611)	0	(225,675)	0	0	(215,113)	(59,119)	0		\$0		\$0	0	#DIV/0!
101.1910.5031.0000 - INTERFUND TRANSFERS..	(3,277,000)	(3,445,600)	(3,445,600)	(3,481,100)	(3,481,100)	0	(3,481,100)	(3,481,100)		\$0		\$(3,481,100)	0	0.00%
101.1910.5032.0000 - HEALTH INS TRANSFERS IN	(12,240,537)	(13,694,000)	(12,780,510)	(14,940,000)	(14,940,000)	(5,840,578)	(14,940,000)	(16,285,165)		\$0		\$(16,285,165)	(1,345,165)	9.00%
Expense	17,668,198	17,899,600	18,511,145	19,191,100	19,191,100	14,075,209	19,142,256	20,627,665		\$0		\$20,627,665	1,436,565	7.49%
1710 - ADMINISTRATION	669,298	715,600	715,218	756,100	756,100	662,019	742,608	781,500		\$0		\$781,500	25,400	3.36%
101.1710.4101.0000 - INSURANCE PREMIUMS..	460,277	475,000	494,417	526,000	526,000	524,958	524,958	546,000		\$0		\$546,000	20,000	3.80%
101.1710.4523.0000 - CLAIMS ADMINIST.-W.C....	46,740	49,100	46,928	49,100	49,100	36,750	49,000	50,500		\$0		\$50,500	1,400	2.85%
101.1710.4525.0000 - CLAIMS ADM.-WC ASSESSM...	70,913	90,000	84,912	90,000	90,000	29,348	76,000	90,000		\$0		\$90,000	0	0.00%
101.1710.4526.0000 - DENTAL/VISION ADMINISTRATION..	22,076	24,000	22,278	25,000	25,000	19,714	26,400	27,000		\$0		\$27,000	2,000	8.00%
101.1710.4527.0000 - ADMIN CLAIMS-LIABILITY..	57,125	59,000	59,250	60,000	60,000	45,000	60,000	61,500		\$0		\$61,500	1,500	2.50%
101.1710.4528.0000 - LOSS CONTROL-W/C, ADMIN..	12,167	18,500	7,433	6,000	6,000	6,250	6,250	6,500		\$0		\$6,500	500	8.33%

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Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget
1722 - EXCESS	127,221	135,000	124,038	135,000	135,000	119,648	119,648	133,000		\$0		\$133,000	(2,000)	-1.48%
101.1722.4519.0000 - W/C EXCESS INS., EXCESS..	127,221	135,000	124,038	135,000	135,000	119,648	119,648	133,000		\$0		\$133,000	(2,000)	-1.48%
1930 - WORKERS' COMPENSATION	1,282,481	1,400,000	515,574	1,400,000	1,400,000	1,981,648	2,100,000	1,400,000		\$0		\$1,400,000	0	0.00%
101.1930.4703.0000 - JGMTS & CLAIMS.WORK COMP	1,282,481	1,400,000	515,574	1,400,000	1,400,000	1,981,648	2,100,000	1,400,000		\$0		\$1,400,000	0	0.00%
1931 - UNEMPLOYMENT	28,134	60,000	45,967	60,000	60,000	38,806	60,000	60,000		\$0		\$60,000	0	0.00%
101.1931.4703.0000 - JGMNTS & CLAIMS, UNEMPLOYME	28,134	60,000	45,967	60,000	60,000	38,806	60,000	60,000		\$0		\$60,000	0	0.00%
1932 - GENERAL LIABILITY LOSSES	449,872	575,000	1,848,991	575,000	575,000	690,327	680,000	575,000		\$0		\$575,000	0	0.00%
101.1932.4703.0000 - JGMNT & CLAIMS, GEN LIAB	449,872	575,000	1,848,991	575,000	575,000	690,327	680,000	575,000		\$0		\$575,000	0	0.00%
1933 - HEALTH INS - SELF INS	14,705,723	14,374,000	14,803,349	15,620,000	15,620,000	10,302,924	15,000,000	17,033,165		\$0		\$17,033,165	1,413,165	9.05%
101.1933.4703.0000 - JGMTS & CLAIMS -HEALTH	14,705,723	14,374,000	14,803,349	15,620,000	15,620,000	10,302,924	15,000,000	17,033,165		\$0		\$17,033,165	1,413,165	9.05%
1936 - CATASTROPHE RESERVE	0	200,000	0	200,000	200,000	0	0	200,000		\$0		\$200,000	0	0.00%
101.1936.4703.0000 - JGMTS AND CLAIMS.CATASTROPH	0	200,000	0	200,000	200,000	0	0	200,000		\$0		\$200,000	0	0.00%
1937 - DENTAL & VISION	405,469	440,000	458,009	445,000	445,000	279,836	440,000	445,000		\$0		\$445,000	0	0.00%
101.1937.4703.0000 - JGMT & CLAIMS.DENTAL-VISION	405,469	440,000	458,009	445,000	445,000	279,836	440,000	445,000		\$0		\$445,000	0	0.00%
120 - DEBT SERVICE	(60,873)	0	(575,639)	0	0	(49,714)	0	0		\$0		\$0	0	#DIV/0!
Revenue	(6,717,816)	(9,576,000)	(10,020,362)	(9,272,100)	(9,272,100)	(6,347,568)	0	(9,911,670)		\$0		\$(9,911,670)	(639,570)	6.90%
1910 - SPECIAL ITEMS	(6,717,816)	(9,576,000)	(10,020,362)	(9,272,100)	(9,272,100)	(6,347,568)	0	(9,911,670)		\$0		\$(9,911,670)	(639,570)	6.90%
120.1910.2401.0000 - INTEREST EARNINGS..	(64,271)	(15,000)	(45,132)	(20,000)	(20,000)	(49,714)	0	(20,000)		\$0		\$(20,000)	0	0.00%
120.1910.2799.0000 - APPROPRIATED FUND BALANCE..	0	(120,000)	0	(114,100)	(114,100)	0	0	(114,100)		\$0		\$(114,100)	0	0.00%
120.1910.5031.0000 - INTERFUND TRANSFERS..	(6,653,545)	(9,441,000)	(9,975,230)	(9,138,000)	(9,138,000)	(6,297,854)	0	(9,777,570)		\$0		\$(9,777,570)	(639,570)	7.00%
Expense	6,656,943	9,576,000	9,444,723	9,272,100	9,272,100	6,297,854	0	9,911,670		\$0		\$9,911,670	639,570	6.90%
9710 - .	6,656,943	9,576,000	9,444,723	9,272,100	9,272,100	6,297,854	0	9,911,670		\$0		\$9,911,670	639,570	6.90%
120.9710.6710.0000 - BOND PRINCIPAL PAYMENTS..	4,355,000	6,739,000	6,380,228	6,398,000	6,398,000	4,241,611	0	6,886,000		\$0		\$6,886,000	488,000	7.63%
120.9710.7710.0000 - BOND INTEREST PAYMENTS..	2,166,943	2,702,000	2,929,495	2,740,000	2,740,000	2,056,243	0	2,891,570		\$0		\$2,891,570	151,570	5.53%
120.9710.7790.0000 - DEBT SERVICE FUNDS APPLIED..	135,000	135,000	135,000	134,100	134,100	0	0	134,100		\$0		\$134,100	0	0.00%
150 - CONSOLIDATED GARBAGE	85,368	0	287,316	0	0	(5,378,706)	148,102	13,117,608		\$(13,117,608)		\$(0)	(0)	#DIV/0!
Revenue	(10,797,573)	(11,227,323)	(10,824,629)	(12,274,846)	(12,274,846)	(12,029,017)	(12,120,772)	(323,350)		\$(12,991,108)		\$(13,314,458)	(1,039,612)	8.47%
1910 - SPECIAL ITEMS	(10,740,365)	(11,202,323)	(10,803,772)	(12,253,846)	(12,253,846)	(12,011,405)	(12,098,846)	(312,350)		\$(12,991,108)		\$(13,303,458)	(1,049,612)	8.57%
150.1910.1001.0000 - TAX LEVY, TAX LEVY-CONS..	(9,601,640)	(10,405,973)	(10,406,558)	(11,756,496)	(11,756,496)	(11,757,596)	(11,756,496)	0		\$(13,013,108)		\$(13,013,108)	(1,256,612)	10.69%
150.1910.1081.0000 - IN LIEU OF TAXES..	(4,350)	(4,350)	(4,350)	(4,350)	(4,350)	(4,350)	(4,350)	(4,350)		\$0		\$(4,350)	0	0.00%
150.1910.2401.0000 - INTEREST EARNINGS-GARB...	(236,564)	(140,000)	(305,829)	(230,000)	(230,000)	(210,989)	(260,000)	(230,000)		\$0		\$(230,000)	0	0.00%
150.1910.2799.0000 - APPROPRIATED FUND BALAN..	0	(575,000)	0	(185,000)	(185,000)	0	0	0		\$22,000		\$22,000	207,000	-111.89%
150.1910.4584.0000 - FEDERAL ARPA FUNDING	(800,000)	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
150.1910.4590.0000 - RETIREE PRESCRIPTION SUBSIDY..	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	0	(12,000)	(12,000)		\$0		\$(12,000)	0	0.00%
150.1910.8160.0000 - DUMPSTER FEES..	(85,811)	(65,000)	(75,035)	(66,000)	(66,000)	(38,470)	(66,000)	(66,000)		\$0		\$(66,000)	0	0.00%
8160 - SANITATION	(8,405)	0	(12,092)	(6,000)	(6,000)	(17,413)	(16,926)	(6,000)		\$0		\$(6,000)	0	0.00%
150.8160.2040.0000 - CONTAINER USER FEES..	(8,405)	0	(8,780)	(6,000)	(6,000)	(7,860)	(8,000)	(6,000)		\$0		\$(6,000)	0	0.00%
150.8160.2655.0000 - MINOR SALES & REVENUES..	0	0	(3,312)	0	0	(9,553)	(8,926)	0		\$0		\$0	0	#DIV/0!
8173 - RECYCLING	(48,803)	(25,000)	(8,765)	(15,000)	(15,000)	(199)	(5,000)	(5,000)		\$0		\$(5,000)	10,000	-66.67%
150.8173.2651.0000 - SALE OF REFUSE-RECYCLIN..	(48,803)	(25,000)	(8,765)	(15,000)	(15,000)	(199)	(5,000)	(5,000)		\$0		\$(5,000)	10,000	-66.67%
Expense	10,882,941	11,227,323	11,111,946	12,274,846	12,274,846	6,650,311	12,268,874	13,440,958		\$(126,500)		\$13,314,458	1,039,612	8.47%
1910 - SPECIAL ITEMS	81,224	102,000	101,317	100,000	100,000	50,763	100,000	100,000		\$0		\$100,000	0	0.00%
150.1910.5901.0000 - SEWER ALLOCATION FOR PFOHL..	81,224	102,000	101,317	100,000	100,000	50,763	100,000	100,000		\$0		\$100,000	0	0.00%
8160 - SANITATION	6,895,043	7,256,127	7,027,933	7,741,496	7,741,496	4,346,251	7,689,474	8,425,425		\$(126,500)		\$8,298,925	557,429	7.20%
150.8160.1901.0000 - REGULAR PAYROLL..	2,425,950	2,605,435	2,580,883	2,752,740	2,752,740	1,969,957	2,732,200	2,835,311		\$0		\$2,835,311	82,571	3.00%
150.8160.1902.0000 - OVERTIME PAYROLL..	212,316	186,000	213,923	229,000	229,000	119,758	210,000	229,365		\$(10,000)		\$219,365	(9,635)	-4.21%
150.8160.1911.0000 - LONGEVITY..	67,930	86,150	84,250	96,550	96,550	76,800	96,000	95,700		\$0		\$95,700	(850)	-0.88%

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
150.8160.1914.0000 - SHIFT DIFFERENTIAL..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
150.8160.1917.0000 - CLOTHING ALLOWANCE..	225	275	225	275	275	250	250	300		\$0		\$300	25	9.09%	
150.8160.1931.0000 - VACATION SELLBACK	1,581	3,509	1,633	3,623	3,623	0	2,000	3,607		\$0		\$3,607	(16)	-0.44%	
150.8160.1932.0000 - SICK SELLBACK..	9,239	7,500	9,839	10,055	10,055	0	10,000	10,143		\$0		\$10,143	88	0.88%	
150.8160.1951.0000 - SEASONAL REGULAR..	88,101	85,000	98,122	85,000	85,000	82,964	95,000	100,000		\$0		\$100,000	15,000	17.65%	
150.8160.1971.0000 - PT REGULAR..	118,861	80,000	89,202	90,000	90,000	61,488	89,000	95,431		\$0		\$95,431	5,431	6.03%	
150.8160.1990.0000 - OTHER PAY..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
150.8160.2306.0000 - PACKERS-SANITATION..	0	0	0	0	0	0	0	340,000		\$0		\$340,000	340,000	#DIV/0!	
150.8160.2501.0000 - MISCELLANEOUS EQUIPMENT..	14,265	35,000	28,590	30,000	30,000	38,187	38,187	80,000	TOTES	\$(30,000)		\$50,000	20,000	66.67%	
150.8160.2514.0000 - PICKUP TRUCK	0	0	0	60,000	60,000	50,242	60,000	0		\$0		\$0	(60,000)	-100.00%	
150.8160.4001.0000 - OFFICE SUPPLIES, CONSOL..	2,624	2,200	1,926	2,200	2,200	1,596	2,200	2,200		\$0		\$2,200	0	0.00%	
150.8160.4021.0000 - MAINTENANCE SUPPLIES, C..	14,924	8,000	11,931	8,000	11,000	8,933	12,000	15,000		\$0		\$15,000	7,000	87.50%	
150.8160.4071.0000 - UNIFORM REPLACEMENTS, C..	11,734	16,000	2,297	16,000	16,000	17,046	15,000	21,000		\$0		\$21,000	5,000	31.25%	
150.8160.4160.0000 - DIESEL FUEL..	137,085	200,000	126,541	180,000	180,000	123,609	199,000	210,000		\$0		\$210,000	30,000	16.67%	
150.8160.4207.0000 - GPS SERVICES	2,400	4,000	0	4,000	4,000	0	3,000	3,000		\$0		\$3,000	(1,000)	-25.00%	
150.8160.4211.0000 - ELECTRIC, CONSOLIDATED..	17,966	21,000	27,538	23,000	23,000	19,916	30,500	31,000		\$(2,000)		\$29,000	6,000	26.09%	
150.8160.4221.0000 - GAS, CONSOLIDATED GARBA..	5,487	8,800	9,693	9,500	9,500	7,695	10,000	10,000		\$0		\$10,000	500	5.26%	
150.8160.4352.0000 - ERIE COUNTY CHARGEBACK,..	46,975	30,000	27,503	15,000	12,000	0	0	9,995		\$0		\$9,995	(5,005)	-33.37%	
150.8160.4431.0000 - EQUIPMENT-REPAIRS & MAI..	11,871	13,500	11,905	13,500	13,500	8,446	12,000	13,500		\$0		\$13,500	0	0.00%	
150.8160.4453.0000 - BUILDING REPAIRS, CONSO..	3,111	6,300	7,205	6,300	6,300	5,617	6,300	6,300		\$0		\$6,300	0	0.00%	
150.8160.4468.0000 - COMPOSTING COSTS..	49,106	80,000	75,000	80,000	80,000	0	75,000	80,000		\$0		\$80,000	0	0.00%	
150.8160.4469.0000 - LANDFILL COSTS, CONSOLI..	1,666,606	1,675,000	1,698,339	1,775,000	1,775,000	1,388,113	1,824,150	2,000,000		\$(84,500)		\$1,915,500	140,500	7.92%	
150.8160.4470.0000 - SOLID WASTE MNGMT. BORD..	5,816	5,800	5,800	5,850	5,850	0	5,850	5,850		\$0		\$5,850	0	0.00%	
150.8160.4475.0000 - CONSULTANTS - SANITATIO..	6,750	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
150.8160.4506.0000 - ACCOUNTING & AUDIT FEES..	14,345	14,775	14,775	15,220	15,220	15,218	15,218	15,677		\$0		\$15,677	457	3.00%	
150.8160.5900.0000 - COMPUTER COST ALLOCATION..	59,279	59,279	59,279	59,279	59,279	0	59,279	59,279		\$0		\$59,279	0	0.00%	
150.8160.5901.0000 - SUPERVISOR ALLOCATION..	20,347	20,347	20,347	20,347	20,347	0	20,347	20,347		\$0		\$20,347	0	0.00%	
150.8160.5902.0000 - PERSONNEL ALLOCATED..	135,994	135,994	135,994	135,994	135,994	0	135,994	135,994		\$0		\$135,994	0	0.00%	
150.8160.5903.0000 - LEGAL ALLOCATION..	42,783	42,783	42,783	42,783	42,783	0	42,783	42,783		\$0		\$42,783	0	0.00%	
150.8160.5904.0000 - CENTRAL RECORDS ALLOCATION..	11,608	11,608	11,608	11,608	11,608	0	11,608	11,608		\$0		\$11,608	0	0.00%	
150.8160.5905.0000 - ENGINEERING ALLOCATION..	16,893	16,893	16,893	16,893	16,893	0	16,893	16,893		\$0		\$16,893	0	0.00%	
150.8160.5908.0000 - TAX RECEIVER ALLOCATION..	21,774	21,774	21,774	21,774	21,774	0	21,774	21,774		\$0		\$21,774	0	0.00%	
150.8160.5909.0000 - ASSESSOR'S ALLOCATION..	148,280	148,280	148,280	148,280	148,280	0	148,280	148,280		\$0		\$148,280	0	0.00%	
150.8160.5911.0000 - BLDG MAINT ALLOCATION..	4,032	4,032	4,032	4,032	4,032	0	4,032	4,032		\$0		\$4,032	0	0.00%	
150.8160.5915.0000 - COMPTROLLER ALLOCATION..	93,978	93,978	93,978	93,978	93,978	0	93,978	93,978		\$0		\$93,978	0	0.00%	
150.8160.5965.0000 - CENT GARAGE ALLOCATED,..	413,401	413,401	413,401	413,401	413,401	0	413,401	413,401		\$0		\$413,401	0	0.00%	
150.8160.5992.0000 - ALLOCATED FICA, CONSOLI..	54,847	54,847	54,847	54,847	54,847	0	54,847	54,847		\$0		\$54,847	0	0.00%	
150.8160.5995.0000 - ALLOCATED FRINGES, CONS..	328,867	328,867	328,867	328,867	328,867	0	328,867	328,867		\$0		\$328,867	0	0.00%	
150.8160.8101.0000 - EMPLOYEES RETIREMENT, C..	325,748	404,000	320,596	436,000	436,000	81,074	367,000	457,800	5% incr estimate	\$0		\$457,800	21,800	5.00%	
150.8160.8141.0000 - MEDICAL INSURANCE, CONS..	36	600	36	400	400	27	36	300		\$0		\$300	(100)	-25.00%	
150.8160.8143.0000 - RETIREE'S MEDICAL INS,...	189,104	190,000	213,803	231,000	231,000	179,534	232,500	251,100	8% incr estimate	\$0		\$251,100	20,100	8.70%	
150.8160.8151.0000 - GROUP LIFE INSURANCE, C..	4,387	5,200	4,401	5,200	5,200	3,733	5,000	5,772	11% rate increase	\$0		\$5,772	572	11.00%	
150.8160.8975.0000 - RETIREMENT BUYOUT..	88,418	130,000	9,895	206,000	206,000	86,045	190,000	110,000		\$0		\$110,000	(96,000)	-46.60%	
150.8160.9131.0000 - BOND PRINCIPAL, CONSOLI..	0	0	0	0	0	0	0	23,000	debt for bond for garbage packer	\$0		\$23,000	23,000	#DIV/0!	
150.8160.9211.0000 - BOND INTEREST, CONSOLID..	0	0	0	0	0	(0)	0	11,990	debt for bond for garbage packer	\$0		\$11,990	11,990	#DIV/0!	

Town of Cheektowaga															
BUDGET PREP REPORT															
2027 TENTATIVE BUDGET															
AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
8173 - RECYCLING	1,813,824	1,632,196	1,809,891	1,965,800	1,965,800	1,331,430	2,048,000	2,290,000		\$0		\$2,290,000	324,200	16.49%	
150.8173.4444.0000 - RECYCLING CONTRACTOR..	1,813,824	1,632,196	1,809,891	1,965,800	1,965,800	1,331,430	2,048,000	2,290,000	cpi and market rate for cost of recycling have been significant	\$0		\$2,290,000	324,200	16.49%	
9010 - EMPLOYEE BENEFITS	226,345	257,500	229,714	265,500	265,500	177,591	250,000	258,468		\$0		\$258,468	(7,032)	-2.65%	
150.9010.8121.0000 - SOCIAL SECURITY, EMPLOY..	226,345	257,500	229,714	265,500	265,500	177,591	250,000	258,468		\$0		\$258,468	(7,032)	-2.65%	
9902 - TRANSFER TO RISK RETENTION	636,685	669,500	669,500	676,400	676,400	0	676,400	676,400		\$0		\$676,400	0	0.00%	
150.9902.9703.0000 - TRANSFER TO RISK RETENT..	636,685	669,500	669,500	676,400	676,400	0	676,400	676,400		\$0		\$676,400	0	0.00%	
9903 - HEALTH INSURANCE TRANSFER	1,229,821	1,310,000	1,273,591	1,525,650	1,525,650	744,276	1,505,000	1,690,665		\$0		\$1,690,665	165,015	10.82%	
150.9903.8141.0000 - MEDICAL INSURANCE, EMPL	708,669	775,000	745,924	885,000	885,000	744,276	920,000	980,665		\$0		\$980,665	95,665	10.81%	
150.9903.8143.0000 - RETIREE'S MEDICAL INSUR	521,152	535,000	527,667	640,650	640,650	0	585,000	710,000	3 retirees toward end of 2026 added to 2027 annual cost	\$0		\$710,000	69,350	10.82%	
210 - SEWER DISTRICT NO. 1	1,485	0	180	0	0	(4,313)	510	0		\$0		\$0	0	#DIV/0!	
Revenue	(12,052)	(13,824)	(13,510)	(13,824)	(13,824)	(15,078)	(15,079)	(15,624)		\$0		\$(15,624)	(1,800)	13.02%	
1910 - SPECIAL ITEMS	(12,052)	(13,824)	(13,510)	(13,824)	(13,824)	(15,078)	(15,079)	(15,624)		\$0		\$(15,624)	(1,800)	13.02%	
210.1910.1001.0000 - TAX LEVY..	(11,814)	(13,381)	(13,381)	(14,974)	(14,974)	(14,974)	(14,974)	(17,590)		\$0		\$(17,590)	(2,616)	17.47%	
210.1910.2401.0000 - INTEREST ON INVESTMENTS..	(238)	(43)	(129)	(50)	(50)	(104)	(105)	(50)		\$0		\$(50)	0	0.00%	
210.1910.2799.0000 - SD#1 APPRO FUND BALANCE..	0	(400)	0	1,200	1,200	0	0	2,016		\$0		\$2,016	816	68.00%	
Expense	13,537	13,824	13,690	13,824	13,824	10,765	15,589	15,624		\$0		\$15,624	1,800	13.02%	
8121 - SEWER DISTRICT NO. 1	13,537	13,824	13,690	13,824	13,824	10,765	15,589	15,624		\$0		\$15,624	1,800	13.02%	
210.8121.4355.0000 - RENT-BUFLO SEWER AUTHRT..	8,713	9,000	8,866	9,000	9,000	10,765	10,765	10,800		\$0		\$10,800	1,800	20.00%	
210.8121.4361.0000 - RENT AND MAINT TO SD #5..	4,600	4,600	4,600	4,600	4,600	0	4,600	4,600		\$0		\$4,600	0	0.00%	
210.8121.5908.0000 - TAX RECIEVER ALLOCATION..	21	21	21	21	21	0	21	21		\$0		\$21	0	0.00%	
210.8121.5909.0000 - ASSESSOR ALLOCATION..	146	146	146	146	146	0	146	146		\$0		\$146	0	0.00%	
210.8121.5992.0000 - ALLOCATED TAXES..	8	8	8	8	8	0	8	8		\$0		\$8	0	0.00%	
210.8121.5995.0000 - ALLOCATED FRINGES..	49	49	49	49	49	0	49	49		\$0		\$49	0	0.00%	
255 - CONSOLIDATED SEWER DISTRIC	2,051,133	0	544,631	0	512,952	(1,224,819)	3,647,030	0		\$0		\$0	0	#DIV/0!	
Revenue	(15,507,999)	(17,579,010)	(14,012,114)	(17,065,693)	(17,065,693)	(13,818,079)	(13,763,693)	(18,617,550)		\$663,603		\$(17,953,947)	(888,254)	5.20%	
1910 - SPECIAL ITEMS	(15,507,999)	(17,579,010)	(14,012,114)	(17,065,693)	(17,065,693)	(13,818,079)	(13,763,693)	(18,617,550)		\$663,603		\$(17,953,947)	(888,254)	5.20%	
255.1910.1001.0000 - TAX LEVY..	(12,966,297)	(13,389,939)	(13,389,939)	(13,539,093)	(13,539,093)	(13,539,093)	(13,539,093)	(17,791,950)		\$663,603		\$(17,128,347)	(3,589,254)	26.51%	
255.1910.2120.0000 - CONTRACT USERS..	(213,675)	(250,000)	(238,920)	(215,000)	(215,000)	0	(215,000)	(215,000)		\$0		\$(215,000)	0	0.00%	
255.1910.2180.0000 - RENT & MAINT CHARGES TO SD # 1	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	0	(4,600)	(4,600)		\$0		\$(4,600)	0	0.00%	
255.1910.2401.0000 - INTEREST EARNINGS..	(316,632)	(225,000)	(373,385)	(300,000)	(300,000)	(278,986)	0	(300,000)		\$0		\$(300,000)	0	0.00%	
255.1910.2701.0000 - REFUND OF PRIOR YEARS EXPENSES	(1,796)	(2,000)	(270)	(2,000)	(2,000)	0	0	(1,000)		\$0		\$(1,000)	1,000	-50.00%	
255.1910.2799.0000 - APPROPRIATED FUND BALANCE..	0	(3,702,471)	0	(3,000,000)	(3,000,000)	0	0	(300,000)		\$0		\$(300,000)	2,700,000	-90.00%	
255.1910.4584.0000 - FEDERAL ARPA FUNDING	(2,000,000)	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
255.1910.4590.0000 - RETIREE PRESCRIPTION SUBSIDY..	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	0	(5,000)	(5,000)		\$0		\$(5,000)	0	0.00%	
Expense	17,559,132	17,579,010	14,556,745	17,065,693	17,578,645	12,593,260	17,410,723	18,617,550		\$ (663,603)		\$17,953,947	888,254	5.20%	
8125 - SEWER DEPARTMENT	8,993,035	8,701,541	7,900,143	8,765,365	9,278,317	5,423,828	8,893,068	9,825,673		\$(527,903)		\$9,297,770	532,405	6.07%	
255.8125.1901.0000 - REGULAR PAYROLL..	1,099,682	1,164,738	1,073,909	1,182,489	1,182,489	775,371	1,080,000	1,232,320		\$0		\$1,232,320	49,831	4.21%	
255.8125.1902.0000 - OVERTIME PAYROLL..	112,781	130,000	91,901	130,000	130,000	88,585	130,000	136,282		\$(7,531)		\$128,751	(1,249)	-0.96%	
255.8125.1911.0000 - LONGEVITY..	19,605	24,300	20,200	27,200	27,200	26,450	27,000	29,450		\$0		\$29,450	2,250	8.27%	
255.8125.1914.0000 - SHIFT DIFFERENTIAL..	62	500	131	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
255.8125.1917.0000 - CLOTHING ALLOWANCE..	2,105	2,000	2,559	2,200	2,200	1,885	2,500	2,250		\$0		\$2,250	50	2.27%	
255.8125.1931.0000 - VACATION SELLBACK..	3,163	3,500	3,267	3,500	3,500	0	3,400	3,398		\$(100)		\$3,298	(202)	-5.76%	
255.8125.1932.0000 - SICK SELLBACK..	1,307	4,000	1,393	3,000	3,000	0	2,100	3,374		\$(700)		\$2,674	(326)	-10.85%	

Town of Cheektowaga																
BUDGET PREP REPORT																
2027 TENTATIVE BUDGET																
AS OF 9/30/2026																
	Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
	255.8125.1951.0000 - SEASONAL REGULAR..	5,607	10,000	5,040	9,000	9,000	5,292	6,000	8,000		\$(1,500)		\$6,500	(2,500)	-27.78%	
	255.8125.1971.0000 - PT REGULAR..	17,309	18,784	17,769	18,720	18,720	12,924	18,500	19,760		\$(1,040)	adjust for less than 19hrs/week	\$18,720	0	0.00%	
	255.8125.1990.0000 - OTHER PAY..	1,800	1,800	1,800	3,000	3,000	1,756	1,800	1,800		\$0		\$1,800	(1,200)	-40.00%	
	255.8125.2500.0000 - SEWER MAINTENANCE EQUIPMEN	70,752	50,000	48,693	132,500	132,500	127,081	130,000	125,000		\$(42,605)		\$82,395	(50,105)	-37.82%	
	255.8125.2505.0000 - OFFICE EQUIPMENT..	1,928	2,000	2,436	2,000	2,000	970	2,000	2,000		\$500		\$2,500	500	25.00%	
	255.8125.2550.0000 - OVER THE ROAD VEHICLES..	13,299	60,000	8,753	0	49,828	49,828	49,828	463,000	flusher truck 363000, 2 pickups 100,000	\$(463,000)		\$0	0	#DIV/0!	
	255.8125.4001.0000 - OFFICE SUPPLIES..	1,440	2,000	1,993	1,900	1,900	158	1,900	1,900		\$0		\$1,900	0	0.00%	
	255.8125.4021.0000 - MAINTENANCE SUPPLIES..	21,998	20,000	22,207	21,000	21,000	14,881	21,000	21,000		\$(100)		\$20,900	(100)	-0.48%	
	255.8125.4071.0000 - CLOTHING REPLACEMENT..	3,964	4,500	2,829	4,500	5,726	4,823	4,200	4,500		\$(620)		\$3,880	(620)	-13.78%	
	255.8125.4141.0000 - CHEMICALS..	3,652	5,000	5,028	5,000	5,000	4,718	5,000	5,000		\$75		\$5,075	75	1.50%	
	255.8125.4163.0000 - GAS, OIL, & GREASE..	44,090	60,000	33,253	55,000	55,000	29,559	55,000	60,000		\$0		\$60,000	5,000	9.09%	
	255.8125.4207.0000 - GPS SERVICES	0	4,000	0	4,000	4,000	0	0	4,000		\$0		\$4,000	0	0.00%	
	255.8125.4217.0000 - UTILITIES..	111,993	130,000	183,120	150,000	150,000	148,196	250,000	250,000		\$(3,000)		\$247,000	97,000	64.67%	
	255.8125.4351.0000 - RR PROPERTY RENTALS..	1,278	1,520	1,305	1,500	1,500	314	1,400	1,500		\$0		\$1,500	0	0.00%	
	255.8125.4352.0000 - ERIE COUNTY CHARGEBACKS..	12,244	45,500	45,258	25,000	25,000	21,451	21,451	25,000		\$(456)		\$24,544	(456)	-1.82%	
	255.8125.4353.0000 - ERIE COUNTY SEWER DIST # 4..	1,108,818	1,157,000	1,003,267	1,200,000	1,200,000	1,183,376	1,183,376	1,300,000		\$(16,624)		\$1,283,376	83,376	6.95%	
	255.8125.4431.0000 - EQUIPMENT REPAIRS..	49,469	45,000	45,104	47,250	47,250	39,551	46,000	47,250		\$(300)		\$46,950	(300)	-0.63%	
	255.8125.4438.0000 - SEWER REPAIRS..	148,387	150,000	44,925	150,000	244,400	244,052	244,000	150,000		\$0		\$150,000	0	0.00%	
	255.8125.4453.0000 - BUILDING REPAIRS..	32,117	38,900	38,736	105,845	105,030	87,377	100,000	90,000		\$0		\$90,000	(15,845)	-14.97%	
	255.8125.4506.0000 - AUDIT & ACCOUNTING FEES..	42,300	43,570	43,569	44,877	44,877	44,876	44,876	46,224		\$0		\$46,224	1,347	3.00%	
	255.8125.4543.0000 - CONTRACTED SEWER REPAIRS..	334,727	375,000	267,132	375,000	484,936	449,854	480,000	375,000		\$0		\$375,000	0	0.00%	
	255.8125.4545.0000 - TELEMETRY..	7,997	9,500	9,368	9,975	10,790	0	9,500	9,975		\$(200)		\$9,775	(200)	-2.01%	
	255.8125.4581.0000 - CONSULTING ENGINEERS..	57,518	35,000	5,442	35,000	292,561	16,358	50,000	35,000		\$0		\$35,000	0	0.00%	
	255.8125.4702.0000 - BUFFALO SEWER CHARGES..	17,708	15,000	16,739	17,000	17,000	15,433	16,800	17,000		\$0		\$17,000	0	0.00%	
	255.8125.5900.0000 - COMPUTER COST ALLOCATIONS..	80,525	80,525	80,525	80,525	80,525	0	80,525	80,525		\$0		\$80,525	0	0.00%	
	255.8125.5901.0000 - SUPERVISOR ALLOCATION..	61,042	61,042	61,042	61,042	61,042	0	61,042	61,042		\$0		\$61,042	0	0.00%	
	255.8125.5902.0000 - PERSONNEL ALLOCATION..	45,331	45,331	45,331	45,331	45,331	0	45,331	45,331		\$0		\$45,331	0	0.00%	
	255.8125.5903.0000 - LAW ALLOCATION..	99,826	99,826	99,826	99,826	99,826	0	99,826	99,826		\$0		\$99,826	0	0.00%	
	255.8125.5904.0000 - CENTRAL RECORDS ALLOCATION..	11,608	11,608	11,608	11,608	11,608	0	11,608	11,608		\$0		\$11,608	0	0.00%	
	255.8125.5905.0000 - ENGINEERING ALLOCATION..	450,475	450,475	450,475	450,475	450,475	0	450,475	450,475		\$0		\$450,475	0	0.00%	
	255.8125.5907.0000 - CENTRAL GARAGE ALLOCATION..	93,350	93,350	93,350	93,350	93,350	0	93,350	93,350		\$0		\$93,350	0	0.00%	
	255.8125.5908.0000 - TAX RECEIVER ALLOCATION..	16,688	16,688	16,688	16,688	16,688	0	16,688	16,688		\$0		\$16,688	0	0.00%	
	255.8125.5909.0000 - TAX ASSESSOR ALLOCATION..	113,647	113,647	113,647	113,647	113,647	0	113,647	113,647		\$0		\$113,647	0	0.00%	
	255.8125.5911.0000 - BUILDING MAINTENACE ALLOCATI	8,064	8,064	8,064	8,064	8,064	0	8,064	8,064		\$0		\$8,064	0	0.00%	
	255.8125.5912.0000 - BLDG & PLBG INSP ALLOCATION..	60,753	60,753	60,753	60,753	60,753	0	60,753	60,753		\$0		\$60,753	0	0.00%	
	255.8125.5915.0000 - FINANCE ALLOCATION..	93,978	93,978	93,978	93,978	93,978	0	93,978	93,978		\$0		\$93,978	0	0.00%	
	255.8125.5992.0000 - ALLOCATED FICA..	68,771	68,771	68,771	68,771	68,771	0	68,771	68,771		\$0		\$68,771	0	0.00%	
	255.8125.5993.0000 - BLDG & PLBG FICA ALLOCATION..	4,648	4,648	4,648	4,648	4,648	0	4,648	4,648		\$0		\$4,648	0	0.00%	
	255.8125.5995.0000 - BENEFITS ALLOCATION..	412,356	412,356	412,356	412,356	412,356	0	412,356	412,356		\$0		\$412,356	0	0.00%	
	255.8125.5996.0000 - BLDG & PLBG BENEFITS ALLOCATI	27,867	27,867	27,867	27,867	27,867	0	27,867	27,867		\$0		\$27,867	0	0.00%	
	255.8125.8101.0000 - EMPLOYEE RETIREMENT..	165,213	228,000	179,590	246,000	246,000	45,755	206,000	258,000		\$(10,100)		\$247,900	1,900	0.77%	
	255.8125.8121.0000 - SOCIAL SECURITY TAXES..	0	0	(1,611)	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
	255.8125.8141.0000 - MEDICAL INSURANCE..	0	300	0	300	300	0	0	200		\$(200)		\$0	(300)	-100.00%	
	255.8125.8143.0000 - RETIREE MEDICAL..	88,625	100,000	102,725	110,000	110,000	97,858	125,000	135,000		\$(1,250)		\$133,750	23,750	21.59%	
	255.8125.8151.0000 - GROUP LIFE INS..	1,856	2,200	1,864	2,200	2,200	1,486	2,007	2,460		\$(232)		\$2,228	28	1.27%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026															
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
255.8125.8975.0000 - RETIREMENT BUYBACK..	13,244	70,000	163	40,000	40,000	0	0	40,000		\$(2,000)		\$38,000	(2,000)	-5.00%	
255.8125.9101.0000 - BOND PRINCIPAL PAYMENT..	954,000	1,668,000	1,528,228	1,600,000	1,600,000	1,192,611	1,578,611	1,823,000		\$(5,000)		\$1,818,000	218,000	13.63%	
255.8125.9201.0000 - BOND INTEREST PAYMENT..	827,014	850,000	872,130	835,000	835,000	691,001	828,410	928,000		\$31,700		\$959,700	124,700	14.93%	
255.8125.9311.0000 - DEBT SERVICE APPLIED, T	(10,000)	(10,000)	(10,000)	(20,000)	(20,000)	0	(20,000)	(20,000)		\$0		\$(20,000)	0	0.00%	
255.8125.9582.0000 - DEBT RESERVE ALLOCATION..	0	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
255.8125.9703.0000 - TRANSFER TO RISK RETENTION..	505,055	531,000	531,000	536,480	536,480	0	536,480	540,100		\$(3,620)		\$536,480	0	0.00%	
255.8125.9990.0000 - TRANSFER TO CAPITAL..	1,450,000	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
8135 - MAIN PUMP	7,398,566	7,592,570	5,474,807	6,916,123	6,916,123	6,640,723	7,168,172	7,271,878		\$(95,700)		\$7,176,178	260,055	3.76%	
255.8135.1901.0000 - REGULAR PAYROLL..	658,517	800,000	750,508	788,788	788,788	558,023	785,000	878,495		\$(59,926)		\$818,569	29,781	3.78%	
255.8135.1902.0000 - OVERTIME PAYROLL..	171,934	133,000	118,191	133,000	133,000	90,259	128,000	131,436		\$(5,000)		\$126,436	(6,564)	-4.94%	
255.8135.1911.0000 - LONGEVITY..	14,280	13,150	10,850	12,200	12,200	11,200	12,200	15,450		\$0		\$15,450	3,250	26.64%	
255.8135.1914.0000 - SHIFT DIFFERENTIAL..	23,013	25,000	19,347	25,000	25,000	14,128	22,000	21,300		\$0		\$21,300	(3,700)	-14.80%	
255.8135.1917.0000 - CLOTHING ALLOWANCE..	395	470	510	500	500	470	470	600		\$0		\$600	100	20.00%	
255.8135.1931.0000 - VACATION SELLBACK	626	3,500	1,875	3,610	3,610	0	1,900	3,623		\$(700)		\$2,923	(687)	-19.02%	
255.8135.1932.0000 - SICK SELLBACK..	3,006	3,500	1,875	3,300	3,300	0	1,900	3,623		\$(700)		\$2,923	(377)	-11.42%	
255.8135.1971.0000 - PT REGULAR..	1,243	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
255.8135.2500.0000 - PUMP STATION EQUIPMENT..	2,358	4,800	2,574	5,100	5,100	842	4,200	5,500		\$(2,075)		\$3,425	(1,675)	-32.84%	
255.8135.2512.0000 - BUILDING IMPROVEMENTS..	17,906	38,000	24,042	40,000	40,000	17,330	32,000	45,000		\$0		\$45,000	5,000	12.50%	
255.8135.4001.0000 - OFFICE SUPPLIES..	918	950	784	950	950	220	880	1,100		\$(150)		\$950	0	0.00%	
255.8135.4021.0000 - MAINTENANCE SUPPLIES..	5,532	6,650	3,993	7,000	7,000	2,799	6,000	7,700		\$(1,000)		\$6,700	(300)	-4.29%	
255.8135.4022.0000 - JANITORIAL EXPENSE..	1,309	1,900	1,013	2,000	2,000	834	1,500	2,200		\$(470)		\$1,730	(270)	-13.50%	
255.8135.4071.0000 - CLOTHING REPLACEMENT..	2,097	1,650	1,649	1,750	1,750	1,691	2,750	3,000		\$(508)		\$2,492	742	42.40%	
255.8135.4142.0000 - CHEMICALS..	840	2,500	405	2,625	2,625	502	2,600	2,600		\$(1,246)		\$1,354	(1,271)	-48.42%	
255.8135.4164.0000 - GAS, OIL, & GREASE MOBILE..	2,769	2,850	2,739	3,000	3,000	1,313	2,900	3,300		\$0		\$3,300	300	10.00%	
255.8135.4217.0000 - UTILITIES..	117,380	130,000	157,153	160,000	160,000	85,883	157,000	160,000		\$0		\$160,000	0	0.00%	
255.8135.4356.0000 - BUFFALO SEWER AUTHORITY..	6,075,001	6,100,000	4,134,455	5,400,000	5,400,000	5,758,946	5,759,000	5,650,000		\$0		\$5,650,000	250,000	4.63%	
255.8135.4431.0000 - EQUIPMENT REPAIRS..	33,045	45,000	33,775	47,250	47,250	18,775	45,000	52,000		\$(10,275)		\$41,725	(5,525)	-11.69%	
255.8135.4456.0000 - ELEVATOR REPAIRS..	925	2,600	1,214	2,750	2,750	1,570	2,700	2,900		\$(800)		\$2,100	(650)	-23.64%	
255.8135.4541.0000 - LAB TESTING..	6,715	7,000	7,962	7,400	7,400	6,939	9,200	10,500	out of job class is less but causes an increase in this line	\$0		\$10,500	3,100	41.89%	
255.8135.4581.0000 - CONTRACTED TECH SERVICES..	14,480	14,000	14,227	15,000	15,000	9,411	15,000	20,000		\$(3,000)		\$17,000	2,000	13.33%	
255.8135.8101.0000 - EMPLOYEE RETIREMENT..	118,390	151,000	118,809	163,000	163,000	30,302	138,302	171,000	5% rate increase	\$(2,000)		\$169,000	6,000	3.68%	
255.8135.8121.0000 - SOCIAL SECURITY..	0	0	(307)	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
255.8135.8141.0000 - MEDICAL BENEFITS..	72	350	72	250	250	54	100	250		\$(150)		\$100	(150)	-60.00%	
255.8135.8143.0000 - RETIREES MEDICAL..	37,383	48,000	38,658	45,000	45,000	27,696	35,500	48,000	8% increase	\$(7,700)		\$40,300	(4,700)	-10.44%	
255.8135.8151.0000 - GROUP LIFE INS..	1,550	1,700	1,655	1,650	1,650	1,537	2,070	2,300		\$0		\$2,300	650	39.39%	
255.8135.8975.0000 - RETIREMENT BUYBACK..	86,880	55,000	26,776	45,000	45,000	0	0	30,000		\$0		\$30,000	(15,000)	-33.33%	
9010 - EMPLOYEE BENEFITS	165,992	185,000	161,684	189,000	189,000	117,373	170,000	195,000		\$0		\$195,000	6,000	3.17%	
255.9010.8121.0000 - SOCIAL SECURITY, EMPLOY..	165,992	185,000	161,684	189,000	189,000	117,373	170,000	195,000		\$0		\$195,000	6,000	3.17%	
9903 - HEALTH INSURANCE TRANSFER	1,001,540	1,099,899	1,020,111	1,195,205	1,195,205	411,336	1,179,483	1,325,000		\$(40,000)		\$1,285,000	89,795	7.51%	
255.9903.8141.8125 - MEDICAL INSURANCE, EMPL.SEWE	250,620	297,899	218,917	248,000	248,000	227,199	285,000	300,000		\$(32,200)		\$267,800	19,800	7.98%	
255.9903.8141.8135 - MEDICAL INSURANCE, EMPL.MAIN	216,493	231,000	187,441	231,000	231,000	184,137	226,000	255,000		\$(7,800)		\$247,200	16,200	7.01%	
255.9903.8143.8125 - RETIREE'S MEDICAL INSUR.SEWEF	369,473	393,000	410,228	472,705	472,705	0	441,283	510,000		\$0		\$510,000	37,295	7.89%	
255.9903.8143.8135 - RETIREE'S MEDICAL INSUR.MAIN P	164,954	178,000	203,525	243,500	243,500	0	227,200	260,000		\$0		\$260,000	16,500	6.78%	
300 - HIGHWAY FUND	3,062,480	0	(1,366,693)	0	659,858	3,749,712	2,192,568	(0)		\$0		\$(0)	(0)	#DIV/0!	
Revenue	(13,203,181)	(14,671,861)	(14,418,796)	(15,260,138)	(15,291,496)	(5,685,871)	(13,482,267)	(16,900,976)		\$116,120		\$(16,784,856)	(1,524,718)	9.99%	

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026														
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget
1910 - SPECIAL ITEMS	(12,785,073)	(14,271,861)	(13,983,964)	(14,850,138)	(14,881,496)	(5,464,192)	(13,042,267)	(16,475,976)		\$121,120		\$(16,354,856)	(1,504,718)	10.13%
300.1910.1001.0000 - REAL ESTATE TAX LEVY..	(336,506)	(19,447)	(19,447)	(19,447)	(19,447)	(19,447)	(19,447)	(1,505,544)		\$919,853		\$(585,691)	(566,244)	2911.73%
300.1910.1081.0000 - OTHER PAYMENTS IN LIEU,	(1,525)	(2,000)	(196)	(200)	(200)	(42)	(42)	0		\$0		\$0	200	-100.00%
300.1910.1120.0000 - SALES TAX HIGHWAY-REV..	(12,027,044)	(10,684,404)	(12,696,688)	(11,671,148)	(11,671,148)	(5,375,788)	(12,900,000)	(11,797,432)		\$(225,566)		\$(12,022,998)	(351,850)	3.01%
300.1910.2401.0000 - INTEREST EARNING-HGWY..	(174,539)	(50,000)	(135,270)	(50,000)	(50,000)	(54,055)	(90,000)	(50,000)		\$(5,000)		\$(55,000)	(5,000)	10.00%
300.1910.2655.0000 - MINOR SALES..	(6,031)	(10,000)	(35,126)	(10,000)	(22,778)	(14,861)	(22,778)	(10,000)		\$0		\$(10,000)	0	0.00%
300.1910.2680.0000 - INSURANCE RECOVERIES..	0	0	(13,025)	0	(18,580)	0	0	0		\$0		\$0	0	#DIV/0!
300.1910.2701.0000 - REFUND PRIOR YEAR EXPEN..	(4,194)	(4,000)	(11)	(3,000)	(3,000)	0	0	(3,000)		\$0		\$(3,000)	0	0.00%
300.1910.2799.0000 - APPROPRIATED FUND BALANCE	0	(3,492,010)	0	(3,086,343)	(3,086,343)	0	0	(3,100,000)		\$(568,167)		\$(3,668,167)	(581,824)	18.85%
300.1910.3589.0000 - STATE EMERGENCY AID..	(32,176)	0	(153,457)	0	0	0	0	0		\$0		\$0	0	#DIV/0!
300.1910.4589.0000 - FEDERAL EMERGENCY AID..	(193,059)	0	(920,743)	0	0	0	0	0		\$0		\$0	0	#DIV/0!
300.1910.4590.0000 - RETIREE PRESCRIPTION SUBSIDY..	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	0	(10,000)	(10,000)		\$0		\$(10,000)	0	0.00%
5148 - HIGHWAY SERVICES OTHER GO	(418,108)	(400,000)	(434,832)	(410,000)	(410,000)	(221,679)	(440,000)	(425,000)		\$(5,000)		\$(430,000)	(20,000)	4.88%
300.5148.2300.0000 - SERVICES FROM OTHER GO..	(418,108)	(400,000)	(434,832)	(410,000)	(410,000)	(221,679)	(440,000)	(425,000)		\$(5,000)		\$(430,000)	(20,000)	4.88%
Expense	16,265,661	14,671,861	13,052,102	15,260,138	15,951,355	9,435,583	15,674,835	16,900,976		\$(116,120)		\$16,784,856	1,524,718	9.99%
5110 - HIGHWAY-GENERAL	2,809,521	3,042,143	2,180,763	3,056,421	3,056,421	450,785	685,870	3,147,061		\$0		\$3,147,061	90,640	2.97%
300.5110.1701.0000 - LABOR - GENERAL..	2,318,322	2,439,393	1,745,752	2,473,671	2,473,671	0	0	2,564,311		\$0		\$2,564,311	90,640	3.66%
300.5110.4162.0000 - GASOLINE & OIL, GENERAL..	262,418	350,000	226,006	350,000	350,000	206,378	350,000	350,000		\$0		\$350,000	0	0.00%
300.5110.4173.0000 - STONE, GENERAL REPAIRS..	35,000	35,000	35,000	35,000	35,000	35,000	24,400	35,000		\$0		\$35,000	0	0.00%
300.5110.4177.0000 - RECEIVERS AND PIPE, GEN..	54,940	55,000	52,481	55,000	55,000	113,785	105,000	55,000		\$0		\$55,000	0	0.00%
300.5110.4178.0000 - BLACKTOP, GENERAL REPAI..	85,000	85,000	80,610	85,000	85,000	78,617	135,000	85,000		\$0		\$85,000	0	0.00%
300.5110.4185.0000 - BARRICADES, BLOCK, MISC..	4,750	4,750	3,507	4,750	4,750	0	4,000	4,750		\$0		\$4,750	0	0.00%
300.5110.4186.0000 - TOP SOIL, GENERAL REPIR..	19,000	40,000	7,399	20,000	20,000	2,140	20,000	20,000		\$0		\$20,000	0	0.00%
300.5110.4207.0000 - GPS SERVICES	30,000	30,000	30,000	31,000	31,000	23,595	35,000	31,000		\$0		\$31,000	0	0.00%
300.5110.4352.0000 - ERIE COUNTY CHARGE BACK..	93	3,000	8	2,000	2,000	1	1	2,000		\$0		\$2,000	0	0.00%
300.5110.4432.0000 - REPAIRS & MAINTENANCE,...	0	0	0	0	0	1,869	1,869	0		\$0		\$0	0	#DIV/0!
5130 - HIGHWAY MACHINERY	1,961,283	1,442,770	836,468	1,950,248	2,637,926	867,237	2,050,375	2,088,781		\$(30,000)		\$2,058,781	108,533	5.57%
300.5130.1701.0000 - LABOR - GENERAL..	535,112	562,770	402,746	569,084	569,084	0	0	588,781		\$0		\$588,781	19,697	3.46%
300.5130.2407.0000 - MISC. HIGHWAY EQUIPMENT..	1,146,215	500,000	79,502	1,001,164	1,676,064	523,801	1,657,000	1,100,000		\$(20,000)		\$1,080,000	78,836	7.87%
300.5130.4087.0000 - CONFERENCES AND SEMINAR..	0	0	0	0	0	597	597	0		\$0		\$0	0	#DIV/0!
300.5130.4462.0000 - PARTS & SUPPLIES, HIGHW..	279,957	380,000	354,220	380,000	392,778	342,839	392,778	400,000		\$(10,000)		\$390,000	10,000	2.63%
5140 - HIGHWAY MISC BRUSH AND	817,907	719,453	536,052	819,168	822,706	36,676	131,581	756,576		\$(120)		\$756,456	(62,712)	-7.66%
300.5140.1379.0000 - CLERICAL, HGWY.-MISCELL..	151,891	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
300.5140.1701.0000 - LABOR - GENERAL..	563,731	601,688	430,598	597,223	597,223	0	0	619,631		\$0		\$619,631	22,408	3.75%
300.5140.4001.0000 - OFFICE SUPPLIES, HGWY.-..	2,406	2,420	2,354	2,400	2,400	1,187	2,400	2,400		\$(20)		\$2,380	(20)	-0.83%
300.5140.4071.0000 - UNIFORM REPLACEMENT, HG..	14,276	15,000	7,344	20,000	23,538	19,952	20,000	25,000		\$(100)		\$24,900	4,900	24.50%
300.5140.4087.0000 - SAFETY & TRAINING, HGWY..	799	800	7,543	100,000	100,000	989	10,000	10,000		\$0		\$10,000	(90,000)	-90.00%
300.5140.4191.0000 - MISCELLANEOUS EXPENSES,...	12,398	12,350	12,446	12,350	12,350	11,330	12,350	12,350		\$0		\$12,350	0	0.00%
300.5140.4291.0000 - SHADE TREES..	15,000	35,000	24,171	35,000	35,000	120	35,000	35,000		\$0		\$35,000	0	0.00%
300.5140.4297.0000 - TREE MAINTENANCE..	12,075	6,864	6,265	6,864	6,864	3,098	6,500	6,864		\$0		\$6,864	0	0.00%
300.5140.5902.0000 - PERSONNEL ALLOCATED..	45,331	45,331	45,331	45,331	45,331	0	45,331	45,331		\$0		\$45,331	0	0.00%
5141 - HIGHWAY LABOR	(0)	0	1,021,807	0	0	3,098,828	4,388,400	50,000		\$(50,000)		\$(0)	(0)	#DIV/0!
300.5141.1731.0000 - LESS:LABOR ALLOCATION..	(2,318,322)	(2,439,393)	(1,745,752)	(2,473,671)	(2,473,671)	0	0	(2,564,311)		\$0		\$(2,564,311)	(90,640)	3.66%
300.5141.1733.0000 - LESS:LABOR ALLOCATION..	(535,112)	(562,770)	(402,746)	(569,084)	(569,084)	0	0	(588,781)		\$0		\$(588,781)	(19,697)	3.46%
300.5141.1734.0000 - LESS:LABOR BRUSH & WEED..	(715,622)	(601,688)	(430,598)	(597,223)	(597,223)	0	0	(619,631)		\$0		\$(619,631)	(22,408)	3.75%
300.5141.1735.0000 - LESS:LABOR SNOW, HIGHWAY..	(475,668)	(574,595)	(411,209)	(574,342)	(574,342)	0	0	(601,611)		\$0		\$(601,611)	(27,269)	4.75%
300.5141.1736.0000 - LESS:LABOR OTHER GOVT..	(6,377)	(7,872)	(5,634)	(7,246)	(7,246)	0	0	(7,184)		\$0		\$(7,184)	62	-0.86%

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026														
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget
300.5141.1737.0000 - LESS:LABOR IMPROVEMENTS..	(318,412)	(342,660)	(245,225)	(348,035)	(348,035)	0	0	(359,495)		\$0		\$(359,495)	(11,460)	3.29%
300.5141.1901.0000 - REGULAR PAYROLL..	3,750,119	4,009,451	3,628,969	4,089,676	4,089,676	2,635,366	3,750,000	4,279,519		\$(50,000)	reduce laborer for eng position	\$4,229,519	139,843	3.42%
300.5141.1902.0000 - OVERTIME PAYROLL..	504,963	370,000	522,871	350,000	350,000	387,858	520,000	391,331		\$0		\$391,331	41,331	11.81%
300.5141.1911.0000 - LONGEVITY..	88,905	98,200	82,500	91,500	91,500	68,200	86,000	85,000		\$0		\$85,000	(6,500)	-7.10%
300.5141.1914.0000 - SHIFT DIFFERENTIAL..	1,964	7,000	4,624	7,000	7,000	180	5,000	6,000		\$0		\$6,000	(1,000)	-14.29%
300.5141.1917.0000 - CLOTHING ALLOWANCE..	3,840	4,400	3,185	4,400	4,400	570	4,000	4,350		\$0		\$4,350	(50)	-1.14%
300.5141.1931.0000 - VACATION SELLBACK..	6,333	7,000	5,142	10,400	10,400	0	6,000	8,757		\$0		\$8,757	(1,643)	-15.80%
300.5141.1932.0000 - SICK SELLBACK..	8,589	11,825	9,780	11,825	11,825	0	11,000	11,257		\$0		\$11,257	(568)	-4.81%
300.5141.1951.0000 - SEASONAL REGULAR..	0	0	0	0	0	2,454	2,200	0		\$0		\$0	0	#DIV/0!
300.5141.1971.0000 - PT REGULAR..	0	16,302	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
300.5141.1990.0000 - OTHER PAY..	4,800	4,800	5,900	4,800	4,800	4,200	4,200	4,800		\$0		\$4,800	0	0.00%
5142 - HIGHWAY SNOW REMOVAL	2,173,149	994,925	914,324	994,672	994,672	277,374	525,000	1,441,611		\$(10,000)		\$1,431,611	436,939	43.93%
300.5142.1701.0000 - LABOR - GENERAL..	475,668	574,595	411,209	574,342	574,342	0	0	601,611		\$0		\$601,611	27,269	4.75%
300.5142.4029.0000 - SALT, HIGHWAY-SNOW REMO..	480,152	400,000	482,826	400,000	400,000	259,234	500,000	800,000	pricing has doubled	\$(8,000)		\$792,000	392,000	98.00%
300.5142.4180.0000 - CONTRACTED SNOW REMOVAL..	1,197,192	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
300.5142.4433.0000 - STAKES,BLADES,STEEL, HI..	20,137	20,330	20,289	20,330	20,330	18,140	25,000	40,000	carbide cutting edges more costly needed to protect plows & wings	\$(2,000)		\$38,000	17,670	86.92%
5148 - HIGHWAY SERVICES OTHER GO	6,377	7,872	5,634	7,246	7,246	0	0	7,184		\$0		\$7,184	(62)	-0.86%
300.5148.1701.0000 - LABOR - GENERAL..	6,377	7,872	5,634	7,246	7,246	0	0	7,184		\$0		\$7,184	(62)	-0.86%
5150 - HIGHWAY IMPROVEMENTS	762,156	807,660	465,814	813,035	813,035	333,793	533,378	1,224,495		\$(25,000)		\$1,199,495	386,460	47.53%
300.5150.1701.0000 - LABOR - GENERAL..	318,412	342,660	245,225	348,035	348,035	0	0	359,495		\$0		\$359,495	11,460	3.29%
300.5150.4162.0000 - GASOLINE & OIL, HIGHWAY..	0	20,000	0	20,000	20,000	0	20,000	20,000		\$0		\$20,000	0	0.00%
300.5150.4173.0000 - STONE, HIGHWAY IMPROVEM..	14,999	15,000	14,819	15,000	15,000	15,000	15,000	15,000		\$0		\$15,000	0	0.00%
300.5150.4177.0000 - RECEIVERS AND PIPE, HIG..	29,276	30,000	0	30,000	30,000	8,708	30,000	30,000		\$0		\$30,000	0	0.00%
300.5150.4178.0000 - BLACKTOP, HIGHWAY IMPRO..	399,468	400,000	205,769	400,000	400,000	310,084	468,378	800,000	needed to pave w operation \$ rather than bonding	\$(25,000)		\$775,000	375,000	93.75%
8540 - DRAINAGE	4,004	4,000	3,800	4,000	4,000	2,359	3,800	4,000		\$0		\$4,000	0	0.00%
300.8540.4572.0000 - CREEK MAINTENANCE, HGWY..	4,004	4,000	3,800	4,000	4,000	2,359	3,800	4,000		\$0		\$4,000	0	0.00%
9010 - EMPLOYEE BENEFITS	1,335,124	1,570,288	1,303,795	1,692,088	1,692,088	739,016	1,532,831	1,802,788		\$(1,000)		\$1,801,788	109,700	6.48%
300.9010.5992.0000 - FICA ALLOCATION..	2,085	2,085	2,085	2,085	2,085	0	2,085	2,085		\$0		\$2,085	0	0.00%
300.9010.5995.0000 - FRINGE BENEFITS ALLOCAT..	12,503	12,503	12,503	12,503	12,503	0	12,503	12,503		\$0		\$12,503	0	0.00%
300.9010.8101.0000 - EMPLOYEES RETIREMENT, H..	587,435	746,000	589,279	800,000	800,000	149,706	680,000	840,000		\$0		\$840,000	40,000	5.00%
300.9010.8121.0000 - SOCIAL SECURITY, HIGHWA..	329,775	365,000	317,381	350,000	350,000	231,410	325,000	360,500		\$0		\$360,500	10,500	3.00%
300.9010.8141.0000 - MEDICAL INSURANCE, HIGH..	36	400	36	300	300	6	22	200	should be 200	\$0		\$200	(100)	-33.33%
300.9010.8143.0000 - RETIREE'S MEDICAL INS....	335,740	350,000	375,257	397,200	397,200	335,517	402,000	435,000		\$(1,000)		\$434,000	36,800	9.26%
300.9010.8151.0000 - GROUP LIFE INSURANCE, H..	8,723	9,300	9,855	10,000	10,000	8,428	11,221	12,500	rate increase is quoted at 11% potentially 4 retirements	\$0		\$12,500	2,500	25.00%
300.9010.8975.0000 - RETIREMENT BUYOUT..	58,828	85,000	(2,601)	120,000	120,000	13,949	100,000	140,000		\$0		\$140,000	20,000	16.67%
9501 - INTERFUND TRANSFERS	3,133,697	3,665,000	3,634,913	3,515,000	3,515,000	2,818,874	3,450,000	3,817,880		\$0		\$3,817,880	302,880	8.62%
300.9501.9131.0000 - BOND PRINCIPAL, HGWY.TR..	2,289,400	2,725,000	2,662,000	2,615,000	2,615,000	2,079,000	2,585,000	2,790,000		\$0		\$2,790,000	175,000	6.69%
300.9501.9211.0000 - BOND INTEREST, HGWY.TRA..	894,297	990,000	1,022,913	945,000	945,000	739,874	910,000	1,072,880		\$0		\$1,072,880	127,880	13.53%
300.9501.9311.0000 - DEBT SERVICE APPLIED, H..	(50,000)	(50,000)	(50,000)	(45,000)	(45,000)	0	(45,000)	(45,000)		\$0		\$(45,000)	0	0.00%
9902 - TRANSFER TO RISK RETENTION	539,960	567,750	567,750	573,600	573,600	0	573,600	573,600		\$0		\$573,600	0	0.00%

Town of Cheektowaga BUDGET PREP REPORT 2027 TENTATIVE BUDGET AS OF 9/30/2026														
Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget
300.9902.9703.0000 - TRANSFER TO RISK RETENT..	539,960	567,750	567,750	573,600	573,600	0	573,600	573,600		\$0		\$573,600	0	0.00%
9903 - HEALTH INSURANCE TRANSFER	1,572,483	1,850,000	1,580,982	1,834,660	1,834,660	810,642	1,800,000	1,987,000		\$0		\$1,987,000	152,340	8.30%
300.9903.8141.0000 - MEDICAL INSURANCE, EMPL	908,308	1,150,000	906,329	1,050,000	1,050,000	810,642	1,020,000	1,122,000		\$0		\$1,122,000	72,000	6.86%
300.9903.8143.0000 - RETIREE'S MEDICAL INSUR	664,174	700,000	674,653	784,660	784,660	0	780,000	865,000		\$0		\$865,000	80,340	10.24%
9950 - CAPITAL - DOWN PAYMT BOND	1,150,000	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
300.9950.8000.0000 - TRSRF TO CAP FD DOWN PY..	1,150,000	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
400 - MASTER DRAINAGE DISTRICT	43,130	0	239,675	0	0	(102,154)	196,930	0		\$0		\$0	0	#DIV/0!
Revenue	(508,394)	(567,380)	(284,993)	(481,330)	(481,330)	(265,064)	(268,330)	(481,330)		\$6,500		\$(474,830)	6,500	-1.35%
1910 - SPECIAL ITEMS	(508,394)	(567,380)	(284,993)	(481,330)	(481,330)	(265,064)	(268,330)	(481,330)		\$6,500		\$(474,830)	6,500	-1.35%
400.1910.1001.0000 - REAL PROPERTY TAX LEVY..	(473,805)	(268,597)	(268,597)	(260,330)	(260,330)	(260,330)	(260,330)	(378,330)		\$8,500		\$(369,830)	(109,500)	42.06%
400.1910.2401.0000 - INTEREST INCOME..	(34,589)	(10,000)	(16,396)	(7,000)	(7,000)	(4,734)	(8,000)	(7,000)		\$0		\$(7,000)	0	0.00%
400.1910.2799.0000 - APPROPRIATED FUND BALANCE..	0	(288,783)	0	(214,000)	(214,000)	0	0	(96,000)		\$(2,000)		\$(98,000)	116,000	-54.21%
Expense	551,524	567,380	524,668	481,330	481,330	162,910	465,260	481,330		\$(6,500)		\$474,830	(6,500)	-1.35%
8140 - MASTER DRAINAGE	551,524	567,380	524,668	481,330	481,330	162,910	465,260	481,330		\$(6,500)		\$474,830	(6,500)	-1.35%
400.8140.4002.0000 - ENGINEERING SUPPLIES..	0	750	0	750	750	0	0	750		\$0		\$750	0	0.00%
400.8140.4352.0000 - ERIE COUNTY CHARGE BACKS..	0	50	49	0	0	0	0	0		\$0		\$0	0	#DIV/0!
400.8140.4431.0000 - STORM SEWER MAINTENANCE..	37,260	38,000	37,987	35,000	35,000	9,263	35,000	35,000		\$0		\$35,000	0	0.00%
400.8140.4432.0000 - MAINTENANCE AND REPAIRS..	99,888	100,000	99,979	100,000	100,000	77,138	100,000	100,000		\$0		\$100,000	0	0.00%
400.8140.4476.0000 - DITCH & CREEK PEST CONTROL..	4,168	6,000	3,173	6,000	6,000	0	5,000	6,000		\$(1,500)		\$4,500	(1,500)	-25.00%
400.8140.4543.0000 - DITCH & CREEK MAINTENANCE..	105,979	95,000	95,000	95,000	95,000	18,720	95,000	95,000		\$0		\$95,000	0	0.00%
400.8140.4581.0000 - CONSULTING SERVICES..	2,380	19,000	2,380	19,000	19,000	3,108	10,000	19,000		\$(5,000)		\$14,000	(5,000)	-26.32%
400.8140.5905.0000 - ENGINEERING ALLOCATION..	86,998	86,998	86,998	86,998	86,998	0	86,998	86,998		\$0		\$86,998	0	0.00%
400.8140.5908.0000 - TAX RECEIVER ALLOCATION..	3,900	3,900	3,900	3,900	3,900	0	3,900	3,900		\$0		\$3,900	0	0.00%
400.8140.5909.0000 - ASSESSOR ALLOCATION..	26,557	26,557	26,557	26,557	26,557	0	26,557	26,557		\$0		\$26,557	0	0.00%
400.8140.5992.0000 - PAYROLL TAXES ALLOCATED..	8,022	8,022	8,022	8,022	8,022	0	8,022	8,022		\$0		\$8,022	0	0.00%
400.8140.5995.0000 - FRINGE BENEFITS ALLOCATED..	48,103	48,103	48,103	48,103	48,103	0	48,103	48,103		\$0		\$48,103	0	0.00%
400.8140.9101.0000 - BOND PRINCIPAL SD 1..	118,475	120,000	105,000	45,000	45,000	42,000	42,000	46,000		\$0		\$46,000	1,000	2.22%
400.8140.9201.0000 - BOND INTEREST SD 1..	19,795	25,000	17,520	15,000	15,000	12,680	12,680	14,000		\$0		\$14,000	(1,000)	-6.67%
400.8140.9311.0000 - DEBT SERVICE APPLIED, T	(10,000)	(10,000)	(10,000)	(8,000)	(8,000)	0	(8,000)	(8,000)		\$0		\$(8,000)	0	0.00%
610 - HYDRANT DISTRICT NO. 1	(1,534)	0	(2,505)	0	0	(36,753)	(3,862)	0		\$0		\$0	0	#DIV/0!
Revenue	(94,842)	(94,059)	(95,812)	(94,059)	(94,059)	(97,001)	(97,169)	(94,059)		\$0		\$(94,059)	0	0.00%
1910 - SPECIAL ITEMS	(94,842)	(94,059)	(95,812)	(94,059)	(94,059)	(97,001)	(97,169)	(94,059)		\$0		\$(94,059)	0	0.00%
610.1910.1001.0000 - TAX LEVY..	(93,559)	(93,559)	(93,559)	(96,669)	(96,669)	(96,669)	(96,669)	(93,559)		\$1,900		\$(91,659)	5,010	-5.18%
610.1910.2401.0000 - INTEREST ON INVESTMENTS..	(1,283)	(500)	(2,253)	(500)	(500)	(332)	(500)	(500)		\$0		\$(500)	0	0.00%
610.1910.2799.0000 - APPROPRIATED FUND BALAN..	0	0	0	3,110	3,110	0	0	0		\$(1,900)		\$(1,900)	(5,010)	-161.09%
Expense	93,308	94,059	93,307	94,059	94,059	60,248	93,307	94,059		\$0		\$94,059	0	0.00%
8351 - HYDRANT DIST. NO. 1	93,308	94,059	93,307	94,059	94,059	60,248	93,307	94,059		\$0		\$94,059	0	0.00%
610.8351.4339.0000 - HYDRANT RENTAL-HYDRNT#1..	60,248	61,000	60,248	61,000	61,000	60,248	60,248	61,000		\$0		\$61,000	0	0.00%
610.8351.4352.0000 - ERIE CO CHRGBK-HYDRNT#1..	1	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!
610.8351.5905.0000 - ENGINEERING ALLOCATION..	845	845	845	845	845	0	845	845		\$0		\$845	0	0.00%
610.8351.5908.0000 - TAX RECEIVER ALLOCATION..	3,034	3,034	3,034	3,034	3,034	0	3,034	3,034		\$0		\$3,034	0	0.00%
610.8351.5909.0000 - ASSESSORS ALLOCATION..	20,663	20,663	20,663	20,663	20,663	0	20,663	20,663		\$0		\$20,663	0	0.00%
610.8351.5992.0000 - ALLOCATED TAXES..	1,217	1,217	1,217	1,217	1,217	0	1,217	1,217		\$0		\$1,217	0	0.00%
610.8351.5995.0000 - ALLOCATED FRINGES..	7,300	7,300	7,300	7,300	7,300	0	7,300	7,300		\$0		\$7,300	0	0.00%
620 - HYDRANT DISTRICT NO. 2	(683)	0	(1,170)	0	0	(15,443)	(1,361)	0		\$0		\$0	0	#DIV/0!
Revenue	(34,996)	(35,224)	(35,651)	(36,867)	(36,867)	(37,414)	(37,487)	(35,054)		\$0		\$(35,054)	1,813	-4.92%
1910 - SPECIAL ITEMS	(34,996)	(35,224)	(35,651)	(36,867)	(36,867)	(37,414)	(37,487)	(35,054)		\$0		\$(35,054)	1,813	-4.92%

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Worksheet Line Item	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Adopted Budget	2026 Adjusted Budgets	2026 YTD Actuals	2026 Annual Projection	2027 Initial Budget Request	2027 Initial Budget Request Comments	2027 Tentative Budget Adjustment	2027 Tentative Budget Comments	2027 Tentative Budget	\$ difference from 2026 Adopted budget	% difference from 2026 Adopted budget	
800.1910.2799.0000 - APPROPRIATED FUND BAL...	0	(600,000)	0	(537,388)	(537,388)	0	0	0		\$(794,491)		\$(794,491)	(257,103)	47.84%	
800.1910.4590.0000 - RETIREE PRESCRIPTION SUBSIDY.	(500)	(500)	(500)	(500)	(500)	0	(500)	(500)		\$0		\$(500)	0	0.00%	
3620 - BUILDING INSPECTOR	(916,394)	(750,000)	(1,022,682)	(800,000)	(800,000)	(749,997)	(1,000,000)	(850,000)		\$0		\$(850,000)	(50,000)	6.25%	
800.3620.2770.0000 - PERMITS & INSPECTIONS..	(916,644)	(750,000)	(1,022,682)	(800,000)	(800,000)	(749,997)	(1,000,000)	(850,000)		\$0		\$(850,000)	(50,000)	6.25%	
800.3620.2773.0000 - EXPEDITING FEES	250	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
Expense	2,194,713	2,668,096	2,283,234	2,690,240	2,690,240	1,643,202	2,560,371	2,976,568		\$(27,075)		\$2,949,493	259,253	9.64%	
3620 - BUILDING INSPECTOR	1,073,116	1,295,605	1,071,091	1,212,038	1,212,038	863,076	1,186,561	1,398,918		\$(20,875)		\$1,378,043	166,005	13.70%	
800.3620.1901.0000 - REGULAR PAYROLL...	958,301	1,140,585	1,006,690	1,083,933	1,083,933	767,802	1,095,000	1,264,716		\$(9,875)	elim upgrades	\$1,254,841	170,908	15.77%	
800.3620.1902.0000 - OVERTIME PAYROLL...	61,656	50,000	40,239	51,000	51,000	36,599	50,000	51,296		\$(6,000)		\$45,296	(5,704)	-11.18%	
800.3620.1911.0000 - LONGEVITY..	18,850	21,900	23,600	23,450	23,450	20,850	23,450	23,550		\$0		\$23,550	100	0.43%	
800.3620.1917.0000 - CLOTHING ALLOWANCE..	500	625	250	750	750	600	600	750		\$0		\$750	0	0.00%	
800.3620.1931.0000 - VACATION SELLBACK..	4,886	3,860	4,850	3,860	3,860	0	5,000	5,008		\$0		\$5,008	1,148	29.73%	
800.3620.1932.0000 - SICK SELLBACK..	3,112	3,320	4,752	3,320	3,320	1,926	5,000	5,195		\$0		\$5,195	1,875	56.48%	
800.3620.1971.0000 - PT REGULAR..	22,330	82,854	12,002	53,214	53,214	7,492	15,000	50,892		\$(5,000)		\$45,892	(7,322)	-13.76%	
800.3620.1990.0000 - OTHER PAY..	2,400	2,400	1,200	1,200	1,200	1,200	1,200	1,200		\$0		\$1,200	0	0.00%	
800.3620.2201.0000 - OFFICE EQUIPMENT..	172	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
800.3620.4001.0000 - OFFICE SUPPLIES, SAFETY...	7,344	5,000	4,972	5,000	5,000	4,886	5,000	5,000		\$0		\$5,000	0	0.00%	
800.3620.4071.0000 - UNIFORMS	1,418	750	286	1,000	1,000	488	1,000	1,000		\$0		\$1,000	0	0.00%	
800.3620.4088.0000 - TRAVEL & CONFERENCES, S...	6,865	5,000	3,152	6,000	6,000	3,567	6,000	6,000		\$0		\$6,000	0	0.00%	
800.3620.4191.0000 - MISCELLANEOUS EXPENSES,...	7,789	12,000	3,858	12,000	12,000	6,438	12,000	12,000		\$0		\$12,000	0	0.00%	
800.3620.4207.0000 - GPS SERVICES	0	5,000	0	5,000	5,000	0	2,500	5,000		\$0		\$5,000	0	0.00%	
800.3620.4514.0000 - ACQUISITION OF PROPERTIES	4,472	0	0	0	0	0	0	0		\$0		\$0	0	#DIV/0!	
800.3620.4561.0000 - CONTRACTED SERVICES..	25,708	15,000	17,930	15,000	15,000	11,228	17,500	20,000		\$0		\$20,000	5,000	33.33%	
800.3620.5882.0000 - SPECIAL DISTRICT ALLOCATION..	(60,753)	(60,753)	(60,753)	(60,753)	(60,753)	0	(60,753)	(60,753)		\$0		\$(60,753)	0	0.00%	
800.3620.5911.0000 - BLDG MAINT ALLOCATION..	8,064	8,064	8,064	8,064	8,064	0	8,064	8,064		\$0		\$8,064	0	0.00%	
3621 - HOUSING DEPT	404,033	417,691	420,836	454,033	454,033	297,902	428,955	472,381		\$(6,000)		\$466,381	12,348	2.72%	
800.3621.1901.0000 - REGULAR PAYROLL	331,958	328,436	362,222	366,678	366,678	243,659	350,000	377,687		\$0		\$377,687	11,009	3.00%	
800.3621.1902.0000 - OVERTIME PAYROLL	40,509	45,000	21,956	40,000	40,000	24,123	35,000	45,003		\$(6,000)		\$39,003	(997)	-2.49%	
800.3621.1911.0000 - LONGEVITY	5,500	5,500	6,600	7,700	7,700	6,600	7,700	9,500		\$0		\$9,500	1,800	23.38%	
800.3621.1917.0000 - CLOTHING ALLOWANCE	125	250	250	300	300	150	150	150		\$0		\$150	(150)	-50.00%	
800.3621.1932.0000 - SICK SELLBACK	1,410	1,505	1,503	1,555	1,555	0	1,555	1,552		\$0		\$1,552	(3)	-0.22%	
800.3621.1971.0000 - PT REGULAR	24,138	25,000	18,510	25,000	25,000	14,360	22,000	25,688		\$0		\$25,688	688	2.75%	
800.3621.4071.0000 - UNIFORMS	144	300	0	300	300	0	250	300		\$0		\$300	0	0.00%	
800.3621.4088.0000 - TRAVEL, TRAINING, CONF	53	1,200	90	1,500	1,500	1,300	1,300	1,500		\$0		\$1,500	0	0.00%	
800.3621.4191.0000 - MISCELLANEOUS EXPENSES,	197	2,500	9,706	3,000	3,000	0	3,000	3,000		\$0		\$3,000	0	0.00%	
800.3621.4514.0000 - ACQUISITION OF PROPERTIES	0	8,000	0	8,000	8,000	7,711	8,000	8,000		\$0		\$8,000	0	0.00%	
8010 - ZONING BOARD	22,453	24,311	22,264	24,312	24,312	17,027	23,130	24,313		\$0		\$24,313	1	0.00%	
800.8010.1901.0000 - REGULAR PAYROLL...	22,453	24,111	22,204	24,112	24,112	17,002	23,030	24,113		\$0		\$24,113	1	0.00%	
800.8010.4191.0000 - MISCELLANEOUS EXPENSES,...	0	200	60	200	200	25	100	200		\$0		\$200	0	0.00%	
8020 - PLANNING BOARD	18,961	21,754	16,922	21,752	21,752	12,813	20,286	21,652		\$(200)		\$21,452	(300)	-1.38%	
800.8020.1901.0000 - REGULAR PAYROLL...	18,961	21,054	16,750	21,052	21,052	12,813	20,136	21,052		\$0		\$21,052	0	0.00%	
800.8020.4001.0000 - OFFICE SUPPLIES, PLANNI...	0	350	172	350	350	0	150	300		\$(100)		\$200	(150)	-42.86%	
800.8020.4192.0000 - OTHER EXPENSES, PLANNIN...	0	350	0	350	350	0	0	300		\$(100)		\$200	(150)	-42.86%	
9010 - EMPLOYEE BENEFITS	300,056	467,485	341,131	484,385	484,385	182,985	396,469	496,335		\$0		\$496,335	11,950	2.47%	
800.9010.5993.0000 - SPEC DIST FICA ALLOCATION..	(4,648)	(4,648)	(4,648)	(4,648)	(4,648)	0	(4,648)	(4,648)		\$0		\$(4,648)	0	0.00%	
800.9010.5996.0000 - SPEC DIST BENFITS ALLOCATION..	(27,867)	(27,867)	(27,867)	(27,867)	(27,867)	0	(27,867)	(27,867)		\$0		\$(27,867)	0	0.00%	
800.9010.8101.0000 - EMPLOYEES RETIREMENT, E...	139,236	171,000	136,250	190,000	190,000	34,316	160,000	200,000		\$0		\$200,000	10,000	5.26%	

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