

**TOWN OF PARMA
SUMMARY OF BUDGET FOR 2026**

	Appropriations	Estimated Revenue	Appropriated Fund Balance	Taxes to be Raised
AOO General	\$4,238,606	\$1,880,737	\$377,000	\$1,980,869
BOO Part-Town	1,506,308	1,506,308	0	0
DAO Highway - Townwide	1,157,060	598,200	190,500	368,360
DBO Highway - Part-Town	1,354,120	1,297,420	56,700	0
LOO Library	688,140	56,000	39,000	593,140
Subtotal	\$8,944,234	\$5,338,665	\$663,200	\$2,942,369

SPECIAL DISTRICTS

SL Lighting	\$56,300	\$0	\$0	\$56,300
SS Sewer	77,666	12,575	0	65,091
SD Drainage	71,145	6,400	0	64,745
SW Water	9,252	0	157	9,095
	\$214,363	\$18,975	\$157	\$195,231

Total 2026 Budget	\$9,158,597	\$5,357,640	\$663,357	\$3,137,600
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TOWN OF PARMA
SUMMARY OF BUDGET FOR 2026
Governmental Funds

	A	B	DA	DB	L	Total	% of Budget
Revenue							
Local Sources	\$3,193,016	\$1,506,308	\$966,560	\$188,300	\$648,640	\$6,502,824	72.70%
State Sources	668,590	0	0	99,864	500	768,954	8.60%
Fund Balance	377,000	0	190,500	56,700	39,000	663,200	7.41%
Interfund Ransfers	0	0	0	1,009,256	0	1,009,256	11.28%
Total Revenue	\$4,238,606	\$1,506,308	\$1,157,060	\$1,354,120	\$688,140	\$8,944,234	
Expenses							
Personal Services	\$1,684,356	\$262,592	\$387,355	\$481,697	\$383,290	\$3,199,290	35.77%
Equiment/Capital Outlay	499,250	2,500	67,200	92,800	2,000	663,750	7.42%
Contractual	1,219,150	146,560	410,000	375,500	139,500	2,290,710	25.61%
Debt	0	0	76,721	107,407	0	184,128	2.06%
Employee Benefits	835,850	125,400	215,784	296,716	163,350	1,637,100	18.30%
Interfund Transfers	0	969,256	0	0	0	969,256	10.84%
Total Expenses	\$4,238,606	\$1,506,308	\$1,157,060	\$1,354,120	\$688,140	\$8,944,234	

TOWN OF PARMA
SUMMARY OF BUDGET FOR 2026
Special Districts

	Lighting	Sewers	Drainage	Clarkson/ Parma Water	Total	% of Budget
Revenue						
Local Sources	\$56,300	\$77,666	\$71,145	\$9,095	\$214,206	99.93%
State Sources	0	0	0	0	0	0.00%
Fund Balance	0	0	0	0	0	0.00%
Interfund Ransfers	0	0	0	157	157	0.07%
Total Revenue	\$56,300	\$77,666	\$71,145	\$9,252	\$214,363	
Expenses						
Personal Services	\$0	\$0	\$28,600	\$0	\$28,600	13.34%
Equiment/Capital Outlay	0	0	0	0	0	0.00%
Contractual	56,300	54,979	7,545	0	118,824	55.43%
Debt	0	22,688	0	9,252	31,940	14.90%
Employee Benefits	0	0	0	0	0	0.00%
Interfund Transfers	0	0	35,000	0	35,000	16.33%
Total Expenses	\$56,300	\$77,666	\$71,145	\$9,252	\$214,363	

Town of Parma - 2026 Proposed Tax Rate

<u>Taxable Assessed Value</u>	<u>Amount</u>	<u>Percentage</u>
Village	\$406,843,462	18.958%
Town	<u>1,739,158,514</u>	<u>81.042%</u>
	\$2,146,001,976	100.000%

<u>Village Taxes to be Raised:</u>		
General Fund	\$1,980,869	
Highway - Townwide	368,360	
Library	<u>593,140</u>	
Total	\$2,942,369	
	Village %	\$557,820
<u>Village Tax Rate for 2026</u>		
Village Portion	\$557,820	
Divided by Village Assessed Value	<u>406,843,462</u>	
Village Tax Rate per \$1.000		\$1.371

<u>Town Taxes to be Raised:</u>		
General Fund	\$1,980,869	
Highway - Townwide	368,360	
Library	<u>593,140</u>	
Subtotal	\$2,942,369	
	Town %	\$2,384,549
Part-Town		0
Highway - Part-Town		<u>0</u>
Total		2,384,549
<u>Town Tax Rate for 2025</u>		
Town Portion	\$2,384,549	
Divided by Town Assessed Value	<u>1,739,158,514</u>	
Town Tax Rate per \$1,000		\$1.371

COMPARISON CHART OF ASSESSED VALUATION AND TAX RATES SINCE 2008

<u>Year</u>	<u>Taxable Assessed Valuation</u>		<u>Tax Rate</u>	
	<u>Village</u>	<u>Town</u>	<u>Village</u>	<u>Town</u>
2008	\$195,455,676	\$541,920,411	2.328	2.719
2009	209,445,650	551,608,719	2.223	2.754
2010	209,498,568	558,215,831	2.223	2.754
2011	214,426,824	583,690,037	2.223	2.754
2012	216,329,700	587,254,167	2.273	2.814
2013	212,222,489	593,327,019	2.323	2.856
2014	214,248,157	597,547,349	2.708	2.708
2015	215,808,685	604,086,258	2.649	2.782
2016	224,590,147	626,702,306	2.613	2.741
2017	224,727,427	634,911,631	2.605	2.731
2018	224,845,134	644,141,508	2.651	2.775
2019	237,616,691	686,400,023	2.552	2.669
2020	238,375,098	700,840,960	2.576	2.691
2021	238,285,266	713,163,005	2.614	2.726
2022	238,510,207	729,603,965	2.610	2.718 actual
2023	238,908,418	740,938,462	2.662	2.775 actual
2024	239,981,683	756,560,235	2.689	2.795 actual
2025	402,316,100	1,321,985,472	1.622	1.658 actual
2025	406,843,462	1,739,158,514	1.371	1.371 proposed
Village Tax Rate Increase (Decrease)			(\$0.251)	-15.47%
Town Tax Rate Increase (Decrease)			(\$0.287)	-17.33%

SUMMARY OF BUDGET FOR 2026

	Appropriations	Estimated Revenues	Appropriated Fund Balance	Taxes to be Raised
General	\$4,238,606	\$1,880,737	\$377,000	\$1,980,869
Part-Town	1,506,308	1,506,308	0	0
Highway - Townwide	1,157,060	598,200	190,500	368,360
Highway - Part-Town	1,354,120	1,297,420	56,700	0
Library	688,140	56,000	39,000	593,140
Total	\$8,944,234	\$5,338,665	\$663,200	\$2,942,369

SUMMARY OF BUDGET FOR 2025

	Appropriations	Estimated Revenues	Appropriated Fund Balance	Taxes to be Raised
General	\$4,175,987	\$1,980,490	\$380,000	\$1,815,497
Part-Town	1,518,297	1,518,297	0	0
Highway - Townwide	1,118,045	590,000	145,000	383,045
Highway - Part-Town	1,248,686	1,198,686	0	50,000
Library	665,793	27,750	39,000	599,043
Total	\$8,726,808	\$5,315,223	\$564,000	\$2,847,585

2025 TO 2026 BUDGET COMPARISON

	Appropriations	Estimated Revenues	Appropriated Fund Balance	Taxes to be Raised
General	\$62,619	(\$99,753)	(\$3,000)	\$165,372
Part-Town	(11,989)	(11,989)	0	0
Highway - Townwide	39,015	8,200	45,500	(14,685)
Highway - Part-Town	105,434	98,734	56,700	(50,000)
Library	22,347	28,250	0	(5,903)
Total	\$217,426	\$23,442	\$99,200	\$94,784

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
AOO.409.5598.00	APPROP. RESERVED FUND BALANCE	0.00	0.00	0.00	0.00
AOO.409.5599.00	APPROPRIATED FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>380,000.00</u>	<u>377,000.00</u>
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	380,000.00	377,000.00
	TOTAL REVENUES	0.00	0.00	380,000.00	377,000.00
	REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	380,000.00	377,000.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
TOWN BOARD

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.510.1010.100.00	BOARD SALARIES	36,430.86	25,252.44	38,641.00	39,993.00
AOO.510.1010.110.00	BOARD MEMBERS	0.00	0.00	0.00	0.00
AOO.510.1010.120.00	DEPUTY SUPERVISOR	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	36,430.86	25,252.44	38,641.00	39,993.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.510.1010.210.00	OFFICE EQUIPMENT	169.99	3,558.99	300.00	100.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	169.99	3,558.99	300.00	100.00
<u>CONTRACTUAL</u>					
AOO.510.1010.410.00	OFFICE SUPPLIES	37.50	0.00	100.00	100.00
AOO.510.1010.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	150.00	100.00
AOO.510.1010.460.00	CONTRACTED SERVICES	0.00	0.00	100.00	0.00
	TOTAL CONTRACTUAL	37.50	0.00	350.00	200.00
	TOTAL EXPENDITURES	36,638.35	28,811.43	39,291.00	40,293.00
REVENUES OVER/(UNDER) EXPENDITURES		(36,638.35)	(28,811.43)	(39,291.00)	(40,293.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
COURT

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.411.2610.00	FINES/BAIL FORFEIT	101,334.50	31,807.00	50,000.00	55,000.00
AOO.411.2770.00	MISC INCOME	3,050.00	0.00	0.00	1,500.00
	TOTAL LOCAL SOURCES	104,384.50	31,807.00	50,000.00	56,500.00
<u>STATE SOURCES</u>					
AOO.411.3021.00	STATE AID COURT FACILITIES	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	104,384.50	31,807.00	50,000.00	56,500.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.511.1110.100.00	COURT SALARIES	117,189.16	90,880.11	138,174.00	158,501.00
AOO.511.1110.110.00	JUSTICES	0.00	0.00	0.00	0.00
AOO.511.1110.120.00	COURT CLERK	0.00	0.00	0.00	0.00
AOO.511.1110.130.00	DEPUTY COURT CLERK	0.00	0.00	0.00	0.00
AOO.511.1110.150.00	BAILIFF/COURT ATTENDANTS	0.00	0.00	0.00	0.00
AOO.511.1110.160.00	ADMINISTRATOR PART TIME	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	117,189.16	90,880.11	138,174.00	158,501.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.511.1110.210.00	OFFICE EQUIPMENT	546.81	256.10	500.00	100.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	546.81	256.10	500.00	100.00
<u>CONTRACTUAL</u>					
AOO.511.1110.410.00	OFFICE SUPPLIES	992.24	525.84	1,500.00	1,200.00
AOO.511.1110.430.00	EDUCATIONAL & PROFESSIONA	1,417.00	240.00	2,000.00	2,000.00
AOO.511.1110.431.00	BOOKS/SUBSCRIPTIONS	1,887.16	931.14	1,500.00	750.00
AOO.511.1110.450.00	PERSONAL CAR USE	383.40	228.55	350.00	385.00
AOO.511.1110.460.00	CONTRACTED SERVICES	3,170.60	6,534.41	9,500.00	4,200.00
AOO.511.1110.470.00	COURT ATTENDANT EQUIPMENT	0.00	0.00	0.00	2,000.00
AOO.511.1110.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	300.00	100.00
AOO.511.1110.490.00	DISTRIBUTION OF FINES & F	50,016.00	0.00	0.00	0.00
AOO.511.1165.461.00	DA CLERK	3,815.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	61,681.40	8,459.94	15,150.00	10,635.00
	TOTAL EXPENDITURES	179,417.37	99,596.15	153,824.00	169,236.00
REVENUES OVER/(UNDER) EXPENDITURES		(75,032.87)	(67,789.15)	(103,824.00)	(112,736.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
SUPERVISOR

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.512.1220.100.00	SUPERVISORS OFC SALARIES	46,395.96	31,685.03	48,484.00	77,000.00
AOO.512.1220.110.00	SUPERVISOR	0.00	0.00	0.00	0.00
AOO.512.1220.120.00	SECRETARY	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	46,395.96	31,685.03	48,484.00	77,000.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.512.1220.210.00	OFFICE EQUIPMENT	1,680.75	0.00	500.00	150.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,680.75	0.00	500.00	150.00
<u>CONTRACTUAL</u>					
AOO.512.1220.410.00	OFFICE SUPPLIES	215.62	310.68	300.00	300.00
AOO.512.1220.430.00	EDUCATIONAL & PROFESSIONA	225.00	350.00	200.00	300.00
AOO.512.1220.431.00	BOOKS/SUBSCRIPTIONS	142.00	0.00	1,500.00	500.00
AOO.512.1220.450.00	PERSONAL CAR USE	0.00	0.00	100.00	0.00
AOO.512.1220.460.00	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
AOO.512.1220.480.00	MISCELLANEOUS EXPENSES	376.00	0.00	0.00	100.00
	TOTAL CONTRACTUAL	958.62	660.68	2,100.00	1,200.00
	TOTAL EXPENDITURES	49,035.33	32,345.71	51,084.00	78,350.00
<u>REVENUES OVER/ (UNDER) EXPENDITURES</u>					
		(49,035.33)	(32,345.71)	(51,084.00)	(78,350.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
FINANCE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.513.1310.100.00	FINANCE OFC SALARIES	95,160.31	65,713.54	101,625.00	105,470.00
AOO.513.1310.110.00	DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00
AOO.513.1310.120.00	HR DIRECTOR	0.00	0.00	0.00	0.00
AOO.513.1310.130.00	ASSISTANT FINANCE DIRECTO	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	95,160.31	65,713.54	101,625.00	105,470.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.513.1310.210.00	OFFICE EQUIPMENT	3,597.64	1,219.07	1,100.00	1,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	3,597.64	1,219.07	1,100.00	1,000.00
<u>CONTRACTUAL</u>					
AOO.513.1310.410.00	OFFICE SUPPLIES	829.87	477.33	1,000.00	1,000.00
AOO.513.1310.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	150.00	100.00
AOO.513.1310.450.00	PERSONAL CAR USE	0.00	0.00	100.00	0.00
AOO.513.1310.460.00	CONTRACTED SERVICES	2,947.35	2,879.53	3,000.00	3,000.00
AOO.513.1310.480.00	MISCELLANEOUS EXPENSES	0.00	85.78	0.00	0.00
AOO.513.1320.471.00	AUDITOR	15,250.00	17,500.00	20,500.00	20,000.00
	TOTAL CONTRACTUAL	19,027.22	20,942.64	24,750.00	24,100.00
	TOTAL EXPENDITURES	117,785.17	87,875.25	127,475.00	130,570.00
<u>REVENUES OVER/(UNDER) EXPENDITURES</u>					
		(117,785.17)	(87,875.25)	(127,475.00)	(130,570.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
TOWN CLERK

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
 <u>LOCAL SOURCES</u>					
AOO.414.1255.00	TOWN CLERK'S FEES	2,207.47	842.54	2,100.00	2,500.00
AOO.414.2658.00	PAVILION RENTAL	6,575.00	3,825.00	7,000.00	0.00
	TOTAL LOCAL SOURCES	8,782.47	4,667.54	9,100.00	2,500.00
 <u>STATE SOURCES</u>					
AOO.414.3060.00	RECORDS MANAGEMENT	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	8,782.47	4,667.54	9,100.00	2,500.00
 <u>EXPENDITURES</u>					
 <u>PERSONAL SERVICES</u>					
AOO.514.1330.100.00	TAX RECEIVER OFC SALARIES	24,339.12	16,857.36	25,799.00	26,702.00
AOO.514.1330.110.00	RECEIVER OF TAXES	0.00	0.00	0.00	0.00
AOO.514.1330.120.00	OFFICE CLERK	0.00	0.00	0.00	0.00
AOO.514.1410.100.00	TOWN CLERK OFC SALARIES	109,033.59	75,980.52	116,023.00	120,614.00
AOO.514.1410.110.00	TOWN CLERK	0.00	0.00	0.00	0.00
AOO.514.1410.120.00	DEPUTY CLERK/RECEIVER	0.00	0.00	0.00	0.00
AOO.514.1410.130.00	DEPUTY CLERK	0.00	0.00	0.00	0.00
AOO.514.1460.140.00	RECORDS MANAGEMENT CLERK	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	133,372.71	92,837.88	141,822.00	147,316.00
 <u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.514.1330.210.00	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
AOO.514.1410.210.00	OFFICE EQUIPMENT	599.97	4,539.23	2,000.00	500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	599.97	4,539.23	2,000.00	500.00
 <u>CONTRACTUAL</u>					
AOO.514.1330.410.00	OFFICE SUPPLIES	194.36	83.68	700.00	700.00
AOO.514.1330.480.00	MISCELLANEOUS EXPENSES	134.80	0.00	0.00	0.00
AOO.514.1410.410.00	OFFICE SUPPLIES	1,291.12	266.48	900.00	900.00
AOO.514.1410.430.00	EDUCATIONAL & PROFESSIONA	318.05	301.14	1,500.00	1,800.00
AOO.514.1410.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	0.00	0.00
AOO.514.1410.450.00	PERSONAL CAR USE	32.16	0.00	200.00	150.00
AOO.514.1410.460.00	CONTRACTED SERVICES	5,042.15	2,268.95	6,000.00	4,000.00
AOO.514.1410.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	400.00	300.00
AOO.514.1460.460.00	CONTRACTED SERV-REC MGMT	3,643.00	0.00	2,000.00	3,500.00
	TOTAL CONTRACTUAL	10,655.64	2,920.25	11,700.00	11,350.00
	TOTAL EXPENDITURES	144,628.32	100,297.36	155,522.00	159,166.00
REVENUES OVER/(UNDER) EXPENDITURES		(135,845.85)	(95,629.82)	(146,422.00)	(156,666.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
ASSESSOR

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.415.2770.00	INTERMUNCIPAL INCOME	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	0.00	0.00	0.00	0.00
<u>STATE SOURCES</u>					
AOO.415.3040.00	STAR PROGRAM	0.00	0.00	0.00	0.00
AOO.415.3118.00	STATE REVAL REVENUE	0.00	14,646.30	17,270.00	0.00
	TOTAL STATE SOURCES	0.00	14,646.30	17,270.00	0.00
	TOTAL REVENUES	0.00	14,646.30	17,270.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.515.1355.100.00	ASSESSORS OFC SALARIES	103,105.51	82,161.95	126,637.00	131,074.00
AOO.515.1355.110.00	ASSESSOR	0.00	0.00	0.00	0.00
AOO.515.1355.120.00	ASSISTANT ASSESSOR	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	103,105.51	82,161.95	126,637.00	131,074.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.515.1355.210.00	OFFICE EQUIPMENT	1,608.34	0.00	2,000.00	1,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,608.34	0.00	2,000.00	1,000.00
<u>CONTRACTUAL</u>					
AOO.515.1355.410.00	OFFICE SUPPLIES	753.41	5.41	1,200.00	730.00
AOO.515.1355.430.00	EDUCATIONAL & PROFESSIONA	1,917.00	2,365.68	2,000.00	2,500.00
AOO.515.1355.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	100.00	100.00
AOO.515.1355.450.00	PERSONAL CAR USE	399.51	320.60	800.00	500.00
AOO.515.1355.460.00	CONTRACTED SERVICES	1,079.00	0.00	1,300.00	2,000.00
AOO.515.1355.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	100.00	100.00
AOO.515.1355.489.00	LEGAL NOTICES	0.00	0.00	0.00	0.00
AOO.515.1355.490.00	ASSESSMENT/REVALUATION	9,095.99	6,579.74	10,000.00	18,000.00
AOO.515.1355.491.00	DEEDS	220.35	0.00	300.00	300.00
	TOTAL CONTRACTUAL	13,465.26	9,271.43	15,800.00	24,230.00
	TOTAL EXPENDITURES	118,179.11	91,433.38	144,437.00	156,304.00
<u>REVENUES OVER/(UNDER) EXPENDITURES</u>					
		(118,179.11)	(76,787.08)	(127,167.00)	(156,304.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
SHARED SERVICES

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.416.1001.00	PROPERTY TAXES	1,692,805.00	1,815,497.00	1,815,497.00	1,980,869.00
AOO.416.1081.00	OTHER PMTS IN LIEU OF TAXES	40,054.29	44,380.75	44,145.00	45,297.00
AOO.416.1090.00	TAX PENALTIES	48,874.14	51,327.01	45,000.00	60,000.00
AOO.416.1170.00	FRANCHISE TAX	119,375.15	111,404.50	130,000.00	130,000.00
AOO.416.2401.00	INTEREST & EARNINGS	125,593.96	67,957.88	50,000.00	100,000.00
AOO.416.2665.00	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
AOO.416.2701.00	REFUND PRIOR YR EXPENDITURES	65,452.00	54,408.00	0.00	0.00
AOO.416.2705.00	TOWN CELEBRATIONS	0.00	0.00	0.00	20,000.00
AOO.416.2750.00	AIM-RELATED PAYMENTS	0.00	0.00	0.00	0.00
AOO.416.2770.00	MISCELLANEOUS INCOME	4,467.87	1,252.25	5,000.00	5,000.00
	TOTAL LOCAL SOURCES	2,096,622.41	2,146,227.39	2,089,642.00	2,341,166.00
<u>STATE SOURCES</u>					
AOO.416.3001.00	STATE REVENUE SHARING	90,275.00	0.00	90,275.00	90,275.00
AOO.416.3005.00	MORTGAGE TAX	327,168.14	137,508.35	410,000.00	410,000.00
AOO.416.3089.00	STATE AID - OTHER	6,315.00	6,315.00	0.00	6,315.00
AOO.416.3897.00	GRANTS	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	423,758.14	143,823.35	500,275.00	506,590.00
<u>FEDERAL SOURCES</u>					
AOO.416.4089.00	FEDERAL AID OTHER	43,065.45	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	43,065.45	0.00	0.00	0.00
	TOTAL REVENUES	2,563,446.00	2,290,050.74	2,589,917.00	2,847,756.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.516.1480.100.00	PUBLIC SERVICE SALARIES	9,337.90	6,377.04	9,758.00	10,100.00
AOO.516.1480.110.00	COURIER	0.00	0.00	0.00	0.00
AOO.516.1620.100.00	OPERATIONS SALARIES	13,475.56	11,264.28	16,384.00	20,409.00
AOO.516.1620.110.00	LABORER/CLEANER	0.00	0.00	0.00	0.00
AOO.516.1680.100.00	DATA PROCESSING SALARIES	5,209.37	3,507.18	5,367.00	5,555.00
AOO.516.1680.110.00	SYSTEM OPERATOR/COMPUTER	0.00	0.00	0.00	0.00
AOO.516.1955.110.00	EMERGENCY COORDINATOR	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	28,022.83	21,148.50	31,509.00	36,064.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.516.1620.210.00	EQUIPMENT-OPERATIONS	0.00	0.00	3,000.00	3,000.00
AOO.516.1670.210.00	EQUIPMENT-PRINT/MAIL	0.00	0.00	1,500.00	1,500.00
AOO.516.1680.210.00	EQUIPMENT-COMPUTER	6,511.94	8,809.06	12,000.00	5,000.00
AOO.516.1940.200.00	LAND PURCHASE	2,562.55	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	9,074.49	8,809.06	16,500.00	9,500.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
SHARED SERVICES

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>CONTRACTUAL</u>					
AOO.516.1420.472.00	LEGAL/LABOR	17,770.00	2,130.00	15,000.00	10,000.00
AOO.516.1420.473.00	LEGAL/BUILDING	0.00	0.00	0.00	0.00
AOO.516.1420.474.00	LEGAL/TOWN	27,790.00	17,350.88	25,000.00	28,000.00
AOO.516.1430.460.00	CONTRACTED SERV-PERSONNEL	2,398.57	2,895.89	3,000.00	3,000.00
AOO.516.1430.462.00	PAYROLL SERVICE	29,119.13	24,945.22	23,000.00	35,000.00
AOO.516.1430.463.00	EMPLOYEE HANDBOOK	1,250.00	700.00	1,500.00	1,500.00
AOO.516.1430.465.00	STAFF TRAINING	0.00	0.00	1,000.00	0.00
AOO.516.1440.475.00	ENGINEERING	146,988.08	5,355.00	6,000.00	5,000.00
AOO.516.1480.450.00	PERSONAL CAR USE	3,001.33	2,195.90	3,000.00	3,500.00
AOO.516.1620.415.00	JANITORIAL SUPPLIES	4,652.65	1,342.44	3,500.00	3,500.00
AOO.516.1620.422.00	EQUIPMENT REPAIR/RENTAL	0.00	0.00	1,000.00	1,000.00
AOO.516.1620.425.00	MAINTENANCE SUPPLIES	2,425.85	1,770.71	3,000.00	2,500.00
AOO.516.1620.441.00	GAS & ELECTRIC, TOWN HALL	62,181.59	49,618.22	80,000.00	70,000.00
AOO.516.1620.442.00	TELEPHONE, TOWN HALL	22,470.10	15,310.34	25,000.00	23,000.00
AOO.516.1620.443.00	CELL PHONE	954.42	637.26	1,200.00	1,000.00
AOO.516.1620.444.00	WATER & MISC, TOWN HALL	4,345.30	2,814.10	4,000.00	3,500.00
AOO.516.1620.460.00	CONTRACTED SERV-OPERATION	27,767.23	27,832.35	28,000.00	30,000.00
AOO.516.1620.469.00	TOWN HALL CLEANING	0.00	0.00	1,500.00	0.00
AOO.516.1620.480.00	MISC EXPENSES-OPERATIONS	715.92	23.00	250.00	150.00
AOO.516.1620.490.00	TOWN HALL IMPROVEMENTS	89,435.13	22,958.62	35,000.00	40,000.00
AOO.516.1670.410.00	OFFICE SUPPLIES	1,342.23	439.90	1,000.00	1,000.00
AOO.516.1670.418.00	POSTAGE	9,608.97	3,359.08	10,000.00	10,000.00
AOO.516.1670.422.00	EQUIPMENT REPAIR/RENTAL	0.00	0.00	0.00	0.00
AOO.516.1670.460.00	CONTRACTED SERVICES	7,932.87	6,807.21	7,500.00	7,500.00
AOO.516.1670.490.00	LEGAL NOTICE	4,533.29	1,525.88	3,500.00	3,000.00
AOO.516.1680.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	0.00	6,500.00
AOO.516.1680.460.00	CONTRACTED SERV-IT	52,332.62	32,429.15	50,000.00	50,000.00
AOO.516.1910.476.00	LIABILITY INSURANCE	95,746.16	90,670.38	139,000.00	175,000.00
AOO.516.1920.430.00	MUNICIPAL DUES	1,350.00	1,350.00	1,350.00	1,350.00
AOO.516.1989.460.00	CONTRACTED SERVICES	500.00	3,000.00	1,000.00	2,000.00
AOO.516.1990.400.00	MISC. CONTINGENCY	0.00	0.00	20,000.00	10,000.00
AOO.516.7550.490.00	TOWN CELEBRATIONS	46,327.46	18,785.74	30,000.00	40,000.00
AOO.516.8989.401.00	FRANCHISE FEES	1,296.31	1,124.88	1,500.00	1,500.00
AOO.516.8989.402.00	COMIDA TAX BILLS	26,433.66	27,123.59	26,389.00	27,538.00
AOO.516.8989.480.00	MISC REIMBURSEMENTS	0.00	100.00	500.00	100.00
	TOTAL CONTRACTUAL	690,668.87	364,595.74	551,689.00	596,138.00
<u>DEBT PRINCIPAL</u>					
AOO.516.9789.600.00	PRINCIPAL ON LONG-TERM DE	0.00	0.00	20,969.00	0.00
	TOTAL DEBT PRINCIPAL	0.00	0.00	20,969.00	0.00
<u>DEBT INTEREST</u>					
AOO.516.9789.700.00	INTEREST ON LONG-TERM DEB	0.00	0.00	4,220.00	0.00
	TOTAL DEBT INTEREST	0.00	0.00	4,220.00	0.00
	TOTAL EXPENDITURES	727,766.19	394,553.30	624,887.00	641,702.00
	REVENUES OVER/(UNDER) EXPENDITURES	1,835,679.81	1,895,497.44	1,965,030.00	2,206,054.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
PUBLIC SAFETY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.530.3989.110.00	SAFETY COORDINATOR	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.530.3989.210.00	EQUIPMENT	399.96	0.00	2,500.00	1,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	399.96	0.00	2,500.00	1,000.00
<u>CONTRACTUAL</u>					
AOO.530.3310.441.00	TRAFFIC LIGHT ELECTRIC	385.15	234.00	450.00	400.00
AOO.530.3989.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
AOO.530.4989.490.00	MERCY FLIGHT SERVICES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	385.15	234.00	450.00	400.00
	TOTAL EXPENDITURES	785.11	234.00	2,950.00	1,400.00
<u>REVENUES OVER/ (UNDER) EXPENDITURES</u>					
		(785.11)	(234.00)	(2,950.00)	(1,400.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
ANIMAL CONTROL

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.435.1550.00	DOG WARDEN FEES	1,020.00	0.00	1,500.00	1,000.00
AOO.435.1550.01	VETERINARY FEES	94.00	0.00	200.00	100.00
AOO.435.1550.02	DOG TRANSPORT FEES	100.00	0.00	150.00	100.00
AOO.435.1550.03	DOG FEE SURCHARGE	0.00	55.00	100.00	100.00
AOO.435.2544.00	DOG LICENSES	10,237.00	6,159.00	9,000.00	9,500.00
	TOTAL LOCAL SOURCES	11,451.00	6,214.00	10,950.00	10,800.00
	TOTAL REVENUES	11,451.00	6,214.00	10,950.00	10,800.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.535.3510.100.00	ANIMAL CONTROL SALARIES	21,389.94	14,261.26	21,818.00	22,582.00
AOO.535.3510.110.00	DOG CONTROL OFFICER	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	21,389.94	14,261.26	21,818.00	22,582.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.535.3510.210.00	EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>CONTRACTUAL</u>					
AOO.535.3510.410.00	OFFICE SUPPLIES	246.76	(6.87)	250.00	250.00
AOO.535.3510.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	0.00	0.00
AOO.535.3510.451.00	GASOLINE	1,126.17	581.89	1,500.00	1,200.00
AOO.535.3510.452.00	VEHICLE MAINTENANCE	2,169.07	147.28	2,000.00	1,200.00
AOO.535.3510.460.00	CONTRACTED SERVICES	4,703.70	3,000.00	3,500.00	3,500.00
AOO.535.3510.461.00	UNIFORMS	340.99	0.00	150.00	150.00
AOO.535.3510.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
AOO.535.3510.490.00	DOG CENSUS	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	8,586.69	3,722.30	7,400.00	6,300.00
	TOTAL EXPENDITURES	29,976.63	17,983.56	29,218.00	28,882.00
REVENUES OVER/(UNDER) EXPENDITURES		(18,525.63)	(11,769.56)	(18,268.00)	(18,082.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
CIVIL DEFENSE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.436.2770.00	AGENCY INCOME	0.00	0.00	30,000.00	5,000.00
	TOTAL LOCAL SOURCES	0.00	0.00	30,000.00	5,000.00
	TOTAL REVENUES	0.00	0.00	30,000.00	5,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.536.3640.110.00	ADMINISTRATOR PART-TIME	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.536.3640.210.00	OFFICE EQUIPMENT	34.97	0.00	0.00	0.00
AOO.536.3640.211.00	FIELD EQUIPMENT	0.00	8,315.49	14,890.00	3,400.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	34.97	8,315.49	14,890.00	3,400.00
<u>CONTRACTUAL</u>					
AOO.536.3640.410.00	OFFICE SUPPLIES	5.49	78.33	700.00	0.00
AOO.536.3640.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	500.00	0.00
AOO.536.3640.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	0.00	0.00
AOO.536.3640.451.00	GASOLINE	84.18	214.35	1,000.00	0.00
AOO.536.3640.452.00	VEHICLE MAINTENANCE	0.00	15.96	1,600.00	0.00
AOO.536.3640.460.00	CONTRACTED SERVICES	2,834.96	1,371.27	400.00	0.00
AOO.536.3640.461.00	UNIFORMS	1,798.39	1,737.25	7,000.00	0.00
AOO.536.3640.476.00	LIABILITY INSURANCE	1,499.09	0.00	10,800.00	6,600.00
AOO.536.3640.480.00	MISCELLANEOUS EXPENSES	445.53	0.00	3,110.00	0.00
	TOTAL CONTRACTUAL	6,667.64	3,417.16	25,110.00	6,600.00
	TOTAL EXPENDITURES	6,702.61	11,732.65	40,000.00	10,000.00
REVENUES OVER/ (UNDER) EXPENDITURES		(6,702.61)	(11,732.65)	(10,000.00)	(5,000.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
HIGHWAY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>FEDERAL SOURCES</u>					
AOO.450.4089.00	FEDERAL AID OTHER	141,336.00	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	141,336.00	0.00	0.00	0.00
	TOTAL REVENUES	141,336.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.550.5010.100.00	HIGHWAY ADMIN SALARIES	131,184.93	91,445.54	139,948.00	116,652.00
AOO.550.5010.110.00	HIGHWAY SUPERINTENDENT	0.00	0.00	0.00	0.00
AOO.550.5010.120.00	SECRETARY TO SUPERINTENDE	0.00	0.00	0.00	0.00
AOO.550.5010.130.00	OFFICE CLERK III P/T	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	131,184.93	91,445.54	139,948.00	116,652.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.550.5132.210.00	EQUIPMENT	1,451.41	2,372.90	0.00	2,500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,451.41	2,372.90	0.00	2,500.00
<u>CONTRACTUAL</u>					
AOO.550.5010.410.00	OFFICE SUPPLIES	547.15	603.59	750.00	1,000.00
AOO.550.5010.450.00	PERSONAL CAR USE	101.92	75.18	250.00	250.00
AOO.550.5132.410.00	OFFICE SUPPLIES	688.14	668.38	1,000.00	1,000.00
AOO.550.5132.415.00	JANITORIAL SUPPLIES	2,006.93	1,361.94	1,500.00	1,500.00
AOO.550.5132.425.00	MAINTENANCE SUPPLIES	891.96	1,199.86	4,000.00	3,000.00
AOO.550.5132.430.00	EDUCATIONAL & PROFESSIONA	546.50	773.61	500.00	500.00
AOO.550.5132.441.00	GAS & ELECTRIC	12,763.30	13,271.27	17,000.00	16,000.00
AOO.550.5132.442.00	TELEPHONE	3,848.78	2,604.78	4,200.00	4,000.00
AOO.550.5132.443.00	CELL PHONE	1,007.76	646.54	1,200.00	1,200.00
AOO.550.5132.444.00	WATER	1,020.75	184.71	500.00	500.00
AOO.550.5132.460.00	CONTRACTED SERVICES	9,389.48	7,493.83	10,000.00	5,000.00
AOO.550.5132.480.00	MISCELLANEOUS EXPENSES	1,382.13	410.52	500.00	500.00
	TOTAL CONTRACTUAL	34,194.80	29,294.21	41,400.00	34,450.00
	TOTAL EXPENDITURES	166,831.14	123,112.65	181,348.00	153,602.00
REVENUES OVER/(UNDER)	EXPENDITURES	(25,495.14)	(123,112.65)	(181,348.00)	(153,602.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.470.2002.01	PLAYGROUND - YOUTH	114,730.67	140,814.33	120,000.00	145,000.00
AOO.470.2003.01	PLAYGROUND - BEAR	15,141.50	20,931.50	16,000.00	22,000.00
AOO.470.2004.01	NATURE CAMP	12,553.75	13,688.50	13,000.00	14,000.00
AOO.470.2005.01	SCHOOL BEAR	115,858.00	75,060.00	115,000.00	135,000.00
AOO.470.2006.02	HORSEBACK RIDING	4,287.50	3,540.00	6,500.00	5,500.00
AOO.470.2007.02	VACATION CLUB	21,830.00	14,623.50	18,000.00	18,000.00
AOO.470.2008.02	PRE-SCHOOL	86,955.52	26,230.00	95,000.00	60,000.00
AOO.470.2010.02	SCIENCE	0.00	0.00	0.00	0.00
AOO.470.2011.02	MUSIC	0.00	0.00	0.00	0.00
AOO.470.2012.02	BOWLING	2,678.00	4,982.00	3,000.00	6,000.00
AOO.470.2013.02	KARATE	12,215.00	0.00	7,500.00	7,500.00
AOO.470.2014.02	ARCHERY	0.00	0.00	0.00	0.00
AOO.470.2015.02	ICE SKATING	0.00	0.00	0.00	0.00
AOO.470.2016.22	SWIMMING	0.00	5,151.50	5,000.00	6,000.00
AOO.470.2017.22	AQUATICS	2,945.00	1,472.00	3,500.00	1,800.00
AOO.470.2019.32	SOCCER CAMP - GIRLS/BOYS	28,605.00	25,132.50	29,000.00	25,000.00
AOO.470.2020.32	BASEBALL CAMP	8,355.00	8,520.00	8,000.00	9,000.00
AOO.470.2021.32	SOFTBALL CAMP	500.00	2,037.50	1,000.00	2,500.00
AOO.470.2022.32	VOLLEYBALL CAMP	6,620.00	5,230.00	6,750.00	5,500.00
AOO.470.2023.32	BASKETBALL CAMP	17,475.00	10,285.00	18,000.00	11,000.00
AOO.470.2024.32	CHEERLEADING CAMP	0.00	0.00	0.00	0.00
AOO.470.2025.32	GYMNASTICS	0.00	0.00	0.00	0.00
AOO.470.2026.32	TENNIS	1,680.00	4,180.00	2,500.00	4,000.00
AOO.470.2027.32	FIELD HOCKEY	0.00	0.00	0.00	0.00
AOO.470.2030.42	SKI CLUB	9,690.00	55.00	7,500.00	8,500.00
AOO.470.2033.42	INTRO SPORTS/PEE WEE SPORTS	6,580.00	1,105.00	6,000.00	4,500.00
AOO.470.2035.42	GOLF	0.00	0.00	0.00	0.00
AOO.470.2036.42	BABYSITTING TRAINING	4,098.00	4,061.00	4,500.00	5,200.00
AOO.470.2038.42	OTHER PROGRAMS	4,188.75	2,887.00	5,000.00	3,500.00
AOO.470.2040.42	ART CAMP	6,750.00	6,845.00	6,750.00	6,800.00
AOO.470.2041.42	HOLIDAY PROGRAM	1,788.00	1,900.00	2,000.00	2,000.00
AOO.470.2042.32	FOOTBALL CAMP	0.00	0.00	0.00	0.00
AOO.470.2042.42	SPECIAL EVENTS	21,632.75	16,860.00	20,000.00	2,000.00
AOO.470.2044.32	RUNNING/YOUTH	7,752.50	7,505.00	7,500.00	7,500.00
AOO.470.2045.32	TRACK AND FIELD CONDITIONING	7,170.00	9,447.50	7,500.00	9,500.00
AOO.470.2050.03	BASEBALL	15,433.00	15,150.00	16,000.00	15,000.00
AOO.470.2051.03	SOFTBALL	8,862.00	9,325.00	7,500.00	8,000.00
AOO.470.2052.03	T-BALL	4,960.00	3,440.00	5,000.00	4,000.00
AOO.470.2053.03	BASKETBALL - YOUTH	11,864.00	1,545.00	12,000.00	11,000.00
AOO.470.2054.03	BASKETBALL - GIRLS	1,656.25	0.00	0.00	0.00
AOO.470.2055.03	FLOOR HOCKEY - YOUTH	4,170.00	4,775.00	4,500.00	4,500.00
AOO.470.2056.03	FLAG FOOTBALL	18,947.36	19,961.50	19,000.00	19,000.00
AOO.470.2057.03	YOUTH LACROSSE	0.00	0.00	0.00	0.00
AOO.470.2060.04	SR TRIPS	39,192.00	43,135.68	40,000.00	45,000.00
AOO.470.2061.04	SR GOLF	0.00	0.00	0.00	0.00
AOO.470.2064.04	SR ENTERTAINMENT/EVENING MEAL	8,600.00	6,688.35	8,000.00	8,750.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
AOO.470.2066.04	SR OTHER	2,620.00	1,850.00	3,000.00	3,000.00
AOO.470.2067.04	SR FITNESS	6,887.50	6,106.98	6,000.00	6,500.00
AOO.470.2068.04	SR VAN CHARGES	1,126.00	660.00	800.00	750.00
AOO.470.2075.05	AEROBICS FEES	320.00	0.00	0.00	0.00
AOO.470.2077.05	BASKETBALL - MEN'S	1,575.00	1,720.00	1,000.00	1,600.00
AOO.470.2078.05	CRAFTS	1,434.00	1,015.00	1,250.00	1,200.00
AOO.470.2079.05	VOLLEYBALL - LADIES	0.00	0.00	200.00	0.00
AOO.470.2081.05	T-SHIRTS	22.00	0.00	500.00	0.00
AOO.470.2082.05	GOLF	0.00	0.00	0.00	0.00
AOO.470.2084.05	SWIMMING - ADULT	1,565.00	864.00	1,500.00	1,200.00
AOO.470.2085.05	OTHER PROGRAMS	16,882.51	7,476.50	12,000.00	12,000.00
AOO.470.2091.06	NUTRITION	30,475.00	2,976.05	32,000.00	32,000.00
AOO.470.2655.00	AMUSEMENT PARK TICKETS	1,279.00	1,658.00	2,000.00	1,750.00
AOO.470.2665.00	SALE OF EQUIPMENT	10.00	0.00	500.00	0.00
	TOTAL LOCAL SOURCES	699,960.56	540,890.89	707,250.00	702,550.00
<u>STATE SOURCES</u>					
AOO.470.3115.00	STATE RECREATION	3,458.00	0.00	130,000.00	162,000.00
	TOTAL STATE SOURCES	3,458.00	0.00	130,000.00	162,000.00
<u>FEDERAL SOURCES</u>					
AOO.470.4089.00	FEDERAL AID OTHER	24,041.60	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	24,041.60	0.00	0.00	0.00
	TOTAL REVENUES	727,460.16	540,890.89	837,250.00	864,550.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.570.7020.100.00	RECREATION ADMIN SALARIES	310,146.22	211,363.02	343,379.00	359,339.00
AOO.570.7020.110.00	RECREATION DIRECTOR	0.00	0.00	0.00	0.00
AOO.570.7020.120.00	ASST RECREATION DIRECTOR	0.00	0.00	0.00	0.00
AOO.570.7020.130.00	RECREATION LEADER	0.00	0.00	0.00	0.00
AOO.570.7020.140.00	SR RECREATION SUPERVISOR	0.00	0.00	0.00	0.00
AOO.570.7020.150.00	OFFICE CLERK IV	0.00	0.00	0.00	0.00
AOO.570.7020.160.00	RECREATION LEADER	0.00	0.00	0.00	0.00
AOO.570.7140.100.00	RECREATION CTR SALARIES	205,053.73	167,688.60	172,500.00	191,475.00
AOO.570.7140.110.01	SUMMER PROGRAM STAFF	0.00	0.00	0.00	0.00
AOO.570.7140.130.01	BEAR STAFF	0.00	0.00	0.00	0.00
AOO.570.7140.140.01	NATURE CAMP STAFF	0.00	0.00	0.00	0.00
AOO.570.7140.150.01	SCHOOL BEAR STAFF	0.00	0.00	0.00	0.00
AOO.570.7310.100.00	YOUTH PROGRAM SALARIES	3,394.24	4,893.59	6,750.00	6,986.00
AOO.570.7310.120.02	VACATION CLUB STAFF	0.00	0.00	0.00	0.00
AOO.570.7610.100.00	SENIOR PROGRAM SALARIES	12,537.24	7,135.89	9,500.00	9,833.00
AOO.570.7610.110.04	VAN DRIVER	0.00	0.00	0.00	0.00
AOO.570.7989.110.06	KITCHEN HELP	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	531,131.43	391,081.10	532,129.00	567,633.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.570.7020.210.00	EQUIPMENT	35,220.86	14,567.92	135,000.00	120,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	35,220.86	14,567.92	135,000.00	120,000.00
<u>CONTRACTUAL</u>					
AOO.570.7020.410.00	OFFICE SUPPLIES	950.17	1,111.10	2,000.00	2,000.00
AOO.570.7020.411.00	BROCHURES	80.00	800.00	1,000.00	1,600.00
AOO.570.7020.422.00	EQUIPMENT REPAIR/RENTAL	27,385.07	22,249.30	24,000.00	28,000.00
AOO.570.7020.430.00	EDUCATIONAL & PROFESSIONA	8,751.29	1,334.93	9,500.00	9,500.00
AOO.570.7020.450.00	PERSONAL CAR USE	0.00	0.00	0.00	0.00
AOO.570.7020.451.00	GASOLINE	2,615.71	1,060.04	2,500.00	2,500.00
AOO.570.7020.452.00	VEHICLE MAINTENANCE	4,740.70	715.39	3,000.00	4,000.00
AOO.570.7020.480.00	MISCELLANEOUS EXPENSES	224.94	130.00	200.00	500.00
AOO.570.7020.490.00	OFFICE RENT	33,272.52	23,290.80	34,937.00	34,937.00
AOO.570.7020.491.00	INTERNSHIP	0.00	0.00	0.00	0.00
AOO.570.7111.490.00	SPECIAL EVENTS	781.52	1,340.22	2,000.00	2,500.00
AOO.570.7140.416.01	PLAYGROUND SUPPLIES	4,592.42	3,110.12	4,000.00	3,500.00
AOO.570.7140.491.01	PLAYGROUND - YOUTH	22,304.68	30,635.46	22,000.00	32,000.00
AOO.570.7140.493.01	NATURE CAMP	5,045.64	204.15	5,000.00	5,500.00
AOO.570.7140.494.01	SCHOOL BEAR EXPENSE	8,004.87	4,562.25	12,000.00	10,000.00
AOO.570.7310.400.02	ARCHERY EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.401.02	ICE SKATING EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.487.32	TRACK AND FIELD CONDITION	3,810.00	405.00	5,250.00	6,650.00
AOO.570.7310.488.32	RUNNING YOUTH EXPENSE	5,089.00	4,910.00	5,250.00	5,250.00
AOO.570.7310.489.02	YOGA,DANCE/YOUTH EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.489.32	FOOTBALL CAMP EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.489.42	HOLIDAY PROGRAM EXPENSE	13,567.96	4,641.19	9,000.00	10,000.00
AOO.570.7310.490.22	SWIMMING EXPENSE	6,560.64	7,081.55	8,000.00	5,500.00
AOO.570.7310.490.32	SWIM CAMP EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.490.42	SKI CLUB EXPENSE	6,270.00	5,167.58	5,500.00	6,000.00
AOO.570.7310.491.32	SOCCER CAMP BOYS/GIRLS EX	20,017.60	17,828.60	20,300.00	17,500.00
AOO.570.7310.491.42	SKI CLUB TRIPS EXPENSE	0.00	100.00	0.00	0.00
AOO.570.7310.492.02	HORSEBACK RIDING EXPENSE	3,517.50	2,681.00	5,200.00	4,400.00
AOO.570.7310.492.32	BASEBALL CAMP EXPENSE	5,813.50	1,715.00	5,600.00	6,300.00
AOO.570.7310.493.02	VACATION CLUB EXPENSE	5,976.85	3,777.87	6,000.00	6,000.00
AOO.570.7310.493.32	SOFTBALL CAMP EXPENSE	350.00	840.00	700.00	1,750.00
AOO.570.7310.493.42	INTRO TO SPORTS EXPENSE	2,192.74	1,156.83	2,000.00	2,750.00
AOO.570.7310.494.02	PRE-SCHOOL EXPENSE	1,444.00	1,335.00	1,000.00	1,000.00
AOO.570.7310.494.32	VOLLEYBALL CAMP EXPENSE	4,624.90	67.50	4,725.00	3,850.00
AOO.570.7310.494.42	BABYSITTING TRAINING EXPE	2,611.00	2,803.00	3,150.00	4,160.00
AOO.570.7310.496.02	SCIENCE EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.496.32	CHEERLEADING CAMP EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.497.02	MUSIC EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.497.32	BASKETBALL CAMP EXPENSE	13,771.08	4,550.00	12,600.00	7,700.00
AOO.570.7310.497.42	GOLF EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.498.02	BOWLING EXPENSE	1,780.80	3,736.15	2,100.00	4,200.00
AOO.570.7310.498.32	TENNIS EXPENSE	1,241.00	1,637.50	1,750.00	2,800.00
AOO.570.7310.498.42	OTHER PROGRAMS	2,733.75	1,486.58	4,000.00	2,450.00
AOO.570.7310.499.02	KARATE EXPENSE	1,078.00	0.00	1,500.00	750.00

TOWN OF PARMA
BUDGET PRESENTATION
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AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
AOO.570.7310.499.32	FIELD HOCKEY EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.499.42	ART CAMP EXPENSE	4,725.00	4,914.00	4,725.00	4,760.00
AOO.570.7315.490.03	BASEBALL TEAM EXPENSE	14,275.57	8,057.44	15,000.00	12,250.00
AOO.570.7315.491.03	SOFTBALL TEAM	6,760.41	5,729.82	7,000.00	6,500.00
AOO.570.7315.492.03	T BALL TEAM	3,049.58	4,199.01	3,200.00	4,500.00
AOO.570.7315.493.03	BASKETBALL - YOUTH TEAM	8,428.78	8,332.82	8,750.00	8,750.00
AOO.570.7315.494.03	BASKETBALL - GIRL TEAM	0.00	0.00	0.00	0.00
AOO.570.7315.495.03	FLOOR HOCKEY - YOUTH TEAM	1,535.88	1,238.96	1,600.00	1,400.00
AOO.570.7315.496.03	FLAG FOOTBAL TEAM	12,168.73	3,245.90	13,000.00	13,000.00
AOO.570.7315.497.03	YOUTH LACROSSE	0.00	0.00	0.00	0.00
AOO.570.7610.480.04	MISCELLANEOUS EXPENSES	0.00	0.00	500.00	500.00
AOO.570.7610.490.04	TRIPS	41,241.60	29,874.80	40,000.00	47,000.00
AOO.570.7610.491.04	SR GOLF	0.00	0.00	0.00	0.00
AOO.570.7610.492.04	SR CRAFTS	0.00	0.00	0.00	0.00
AOO.570.7610.494.04	SR ENTERTAINMENT/EVENING	14,084.49	10,158.27	12,000.00	14,000.00
AOO.570.7610.496.04	SR OTHER	1,118.46	839.74	1,000.00	1,500.00
AOO.570.7610.497.04	SR FITNESS	4,635.00	3,440.78	4,200.00	4,550.00
AOO.570.7620.400.05	OTHER PROGRAMS-ADULT	9,222.20	4,291.88	8,000.00	8,400.00
AOO.570.7620.490.05	AEROBIC FEES	168.00	0.00	0.00	0.00
AOO.570.7620.492.05	MEN'S BASKETBALL	518.00	479.98	700.00	700.00
AOO.570.7620.493.05	CRAFTS	1,025.40	584.80	875.00	840.00
AOO.570.7620.494.05	LADIES VOLLEYBALL	0.00	0.00	140.00	0.00
AOO.570.7620.496.05	T SHIRTS	6,543.93	6,059.03	7,500.00	7,500.00
AOO.570.7620.497.05	GOLF ADULT	0.00	0.00	0.00	0.00
AOO.570.7989.420.00	AMUSEMENT PARK TICKETS	1,392.00	1,661.00	2,250.00	1,750.00
AOO.570.7989.490.06	NUTRITION	16,745.79	9,129.41	16,000.00	16,500.00
	TOTAL CONTRACTUAL	368,838.67	258,701.75	372,202.00	389,947.00
	TOTAL EXPENDITURES	935,190.96	664,350.77	1,039,331.00	1,077,580.00
REVENUES OVER/(UNDER) EXPENDITURES	(207,730.80)	(123,459.88)	(202,081.00)	(213,030.00)	

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
PARKS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.471.2001.00	RECREATION FUND	18,700.00	15,300.00	17,000.00	20,000.00
AOO.471.2656.00	PARK REVENUE	32,822.00	5,074.00	30,000.00	36,000.00
AOO.471.2658.00	PAVILION RENTALS	0.00	0.00	0.00	6,500.00
AOO.471.2665.00	SALE OF EQUIPMENT	50,647.60	31,614.80	45,000.00	10,000.00
AOO.471.2705.00	GIFTS AND DONATIONS	161.25	1,150.00	50,000.00	2,000.00
	TOTAL LOCAL SOURCES	102,330.85	53,138.80	142,000.00	74,500.00
<u>STATE SOURCES</u>					
AOO.471.3897.00	GRANTS	0.00	0.00	100,000.00	0.00
	TOTAL STATE SOURCES	0.00	0.00	100,000.00	0.00
<u>FEDERAL SOURCES</u>					
AOO.471.4089.00	FEDERAL AID OTHER	11,723.70	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	11,723.70	0.00	0.00	0.00
	TOTAL REVENUES	114,054.55	53,138.80	242,000.00	74,500.00

EXPENDITURESPERSONAL SERVICES

AOO.571.7110.100.00	PARKS SALARIES	275,126.16	194,642.66	253,043.00	274,275.00
AOO.571.7110.110.00	PARKS FOREMAN	0.00	0.00	0.00	0.00
AOO.571.7110.120.00	ASST PARKS FOREMAN	0.00	0.00	0.00	0.00
AOO.571.7110.130.00	BUILDING GROUNDS MAINT MA	0.00	0.00	0.00	0.00
AOO.571.7110.140.00	GROUNDSPERSON LABORER	0.00	0.00	0.00	0.00
AOO.571.7110.150.00	LABORER SEASONAL	0.00	0.00	0.00	0.00
AOO.571.7110.160.00	LABORER/GATES	0.00	0.00	0.00	0.00
AOO.571.7110.170.00	PARK ATTENDENT	0.00	0.00	0.00	0.00
AOO.571.7110.180.00	LABORER	0.00	0.00	0.00	0.00
AOO.571.7110.190.00	OVERTIME	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	275,126.16	194,642.66	253,043.00	274,275.00

EQUIPMENT/CAPITAL OUTLAY

AOO.571.7110.210.00	EQUIPMENT	328,536.41	119,503.72	450,000.00	360,000.00
AOO.571.7110.211.00	OFFICE EQUIPMENT	0.00	3,402.28	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	328,536.41	122,906.00	450,000.00	360,000.00

CONTRACTUAL

AOO.571.7110.410.00	OFFICE SUPPLIES	884.24	402.45	1,000.00	1,000.00
AOO.571.7110.422.00	EQUIPMENT REPAIRS/RENTAL	3,878.87	4,950.13	9,000.00	8,000.00
AOO.571.7110.425.00	MAINTENANCE SUPPLIES	31,238.43	27,235.53	35,000.00	42,000.00
AOO.571.7110.430.00	EDUCATIONAL & PROFESSIONA	2,318.27	1,122.51	2,500.00	2,500.00
AOO.571.7110.451.00	GASOLINE	23,925.34	13,215.76	18,000.00	21,000.00
AOO.571.7110.452.00	VEHICLE MAINTENANCE	2,438.61	1,656.53	2,500.00	2,500.00
AOO.571.7110.460.00	CONTRACTED SERVICES	11,230.97	7,353.25	9,000.00	10,000.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
PARKS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
AOO.571.7110.461.00	UNIFORMS	1,152.82	835.36	1,500.00	1,600.00
AOO.571.7110.480.00	MISCELLANEOUS	0.00	0.00	0.00	0.00
AOO.571.7110.490.00	PARK IMPROVEMENTS	8,289.35	12,068.89	12,000.00	12,000.00
	TOTAL CONTRACTUAL	85,356.90	68,840.41	90,500.00	100,600.00
	TOTAL EXPENDITURES	689,019.47	386,389.07	793,543.00	734,875.00
REVENUES OVER/(UNDER)	EXPENDITURES	(574,964.92)	(333,250.27)	(551,543.00)	(660,375.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025AOO-GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>FEDERAL SOURCES</u>					
AOO.474.4089.00	FEDERAL AID OTHER	130,000.00	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	130,000.00	0.00	0.00	0.00
	TOTAL REVENUES	130,000.00	0.00	0.00	0.00
	REVENUES OVER/ (UNDER) EXPENDITURES	130,000.00	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
HISTORICAL

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.475.2670.00	BOOK SALE	0.00	54.00	0.00	0.00
AOO.475.2705.00	GIFTS & DONATIONS	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	0.00	54.00	0.00	0.00
	TOTAL REVENUES	0.00	54.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.575.7510.100.00	HISTORIAN SALARIES	6,743.18	4,709.85	7,207.00	7,796.00
AOO.575.7510.110.00	HISTORIAN	0.00	0.00	0.00	0.00
AOO.575.7510.120.00	CURATOR	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	6,743.18	4,709.85	7,207.00	7,796.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.575.7510.210.00	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>CONTRACTUAL</u>					
AOO.575.7510.441.00	GAS & ELECTRIC, MUSEUM	838.99	5,536.54	750.00	2,500.00
AOO.575.7510.442.00	TELEPHONE, MUSEUM	0.00	0.00	0.00	0.00
AOO.575.7510.444.00	WATER, MUSEUM	0.00	0.00	0.00	0.00
AOO.575.7510.460.00	CONTRACTED SERVICES	425.87	0.00	1,000.00	500.00
AOO.575.7510.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
AOO.575.7520.410.00	OFFICE SUPPLIES	185.74	0.00	0.00	0.00
AOO.575.7520.430.00	EDUCATIONAL & PROFESSIONA	150.00	0.00	200.00	100.00
AOO.575.7520.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	100.00	0.00
AOO.575.7520.441.00	GAS & ELECTRIC, HISTORICA	1,875.34	1,665.67	2,500.00	2,000.00
AOO.575.7520.442.00	TELEPHONE, HISTORICAL	1,436.26	1,003.44	1,600.00	1,500.00
AOO.575.7520.444.00	WATER, HISTORICAL	97.66	80.97	150.00	100.00
AOO.575.7520.460.00	CONTRACTED SERVICES	225.76	9,597.58	0.00	0.00
AOO.575.7520.480.00	MISCELLANEOUS EXPENSES	2.00	2.00	5.00	50.00
	TOTAL CONTRACTUAL	5,237.62	17,886.20	6,305.00	6,750.00
	TOTAL EXPENDITURES	11,980.80	22,596.05	13,512.00	14,546.00
REVENUES OVER/ (UNDER)	EXPENDITURES	(11,980.80)	(22,542.05)	(13,512.00)	(14,546.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
V.F.W.

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.476.2657.00	V.F.W. RENTALS	14,083.25	11,360.00	9,500.00	0.00
AOO.476.2680.00	INSURANCE CLAIMS	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	14,083.25	11,360.00	9,500.00	0.00
	TOTAL REVENUES	14,083.25	11,360.00	9,500.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.576.7520.100.00	VFW OFFICE SALARIES	2,175.75	1,914.00	1,900.00	0.00
AOO.576.7520.110.00	VFW KEY KEEPER	0.00	0.00	0.00	0.00
AOO.576.7520.120.00	VFW CLEANER	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	2,175.75	1,914.00	1,900.00	0.00
<u>CONTRACTUAL</u>					
AOO.576.7520.441.00	GAS & ELECTRIC,VFW	3,648.10	3,647.88	4,500.00	3,500.00
AOO.576.7520.442.00	TELEPHONE, VFW	0.00	0.00	0.00	0.00
AOO.576.7520.444.00	WATER, VFW	340.38	248.10	350.00	250.00
AOO.576.7520.460.00	CONTRACTED SERVICES	4,210.80	18,105.28	4,500.00	2,500.00
AOO.576.7520.461.00	CONTRACTED SERVICES-RENOV	0.00	0.00	0.00	0.00
AOO.576.7520.469.00	CLEANING SERVICE	0.00	0.00	0.00	0.00
AOO.576.7520.480.00	MISCELLANEOUS EXPENSES	62.00	2.00	0.00	0.00
AOO.576.7520.490.00	PROCEEDS	7,957.50	5,625.00	5,315.00	0.00
	TOTAL CONTRACTUAL	16,218.78	27,628.26	14,665.00	6,250.00
	TOTAL EXPENDITURES	18,394.53	29,542.26	16,565.00	6,250.00
REVENUES OVER/ (UNDER) EXPENDITURES		(4,311.28)	(18,182.26)	(7,065.00)	(6,250.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025AOO-GENERAL FUND
ENVIRONMENTAL

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.589.8090.110.00	EXEC SEC/CONSERVATION BOA	0.00	0.00	0.00	0.00
AOO.589.8090.120.00	CONSERVATION BOARD	0.00	0.00	0.00	0.00
AOO.589.8090.130.00	SECRETARY	0.00	0.00	0.00	0.00
AOO.589.8090.140.00	CHAIRPERSON	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00
<u>CONTRACTUAL</u>					
AOO.589.8090.410.00	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
AOO.589.8090.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	0.00	0.00
AOO.589.8090.460.00	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
<u>REVENUES OVER/ (UNDER) EXPENDITURES</u>					
		0.00	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
EMPLOYEE BENEFITS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>EMPLOYEE BENEFITS</u>					
AOO.590.9010.810.00	NYS RETIREMENT	174,561.00	46,151.00	195,700.00	230,000.00
AOO.590.9030.810.00	SOCIAL SECURITY	90,028.58	70,180.43	99,000.00	107,000.00
AOO.590.9030.820.00	MEDICARE TAX	21,055.26	16,412.88	24,000.00	25,000.00
AOO.590.9040.810.00	WORKERS COMPENSATION	14,161.00	12,409.00	20,000.00	12,500.00
AOO.590.9050.810.00	UNEMPLOYMENT INSURANCE	16,517.20	5,646.25	7,000.00	5,000.00
AOO.590.9055.810.00	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
AOO.590.9060.810.00	MEDICAL INSURANCE	350,695.23	283,701.01	408,000.00	445,000.00
AOO.590.9089.810.00	LONGEVITY	0.00	0.00	9,300.00	11,350.00
	TOTAL EMPLOYEE BENEFITS	667,018.27	434,500.57	763,000.00	835,850.00
	TOTAL EXPENDITURES	667,018.27	434,500.57	763,000.00	835,850.00
REVENUES OVER/ (UNDER) EXPENDITURES		(667,018.27)	(434,500.57)	(763,000.00)	(835,850.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025AOO-GENERAL FUND
DEBT

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>DEBT PRINCIPAL</u>					
AOO.595.9789.600.00	OTHER LT DEBT - PRINCIPAL	20,968.74	0.00	0.00	0.00
	TOTAL DEBT PRINCIPAL	20,968.74	0.00	0.00	0.00
<u>DEBT INTEREST</u>					
AOO.595.9789.700.00	OTHER LT DEBT - INTEREST	4,219.18	0.00	0.00	0.00
	TOTAL DEBT INTEREST	4,219.18	0.00	0.00	0.00
TOTAL EXPENDITURES		25,187.92	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES		(25,187.92)	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
AOO.499.5031.00	INTERFUND TRANSFER REVENUE	0.00	0.00	0.00	0.00
AOO.499.5031.99	PROPERTY MAINTENANCE	0.00	0.00	0.00	0.00
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
 <u>EXPENDITURES</u>					
<u>INTERFUND TRANSFER</u>					
AOO.599.9901.910.00	TRANSFER TO OTHER FUNDS	271,336.00	0.00	0.00	0.00
AOO.599.9950.910.00	TRANSFER TO CAPITAL FUND	0.00	0.00	0.00	0.00
	TOTAL INTERFUND TRANSFER	271,336.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	271,336.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER)	EXPENDITURES	(271,336.00)	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

AOO-GENERAL FUND
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
FUND TOTAL REVENUES		3,814,997.93	2,952,829.27	4,175,987.00	4,238,606.00
FUND TOTAL EXPENDITURES		<u>4,195,873.28</u>	<u>2,525,354.16</u>	<u>4,175,987.00</u>	<u>4,238,606.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES		(380,875.35)	427,475.11	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025BOO-PART TOWN
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
BOO.409.5598.00	APPROP. RESERVED FUND BALANCE	0.00	0.00	0.00	0.00
BOO.409.5599.00	APPROPRIATED FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
TOWN CLERK

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.514.4020.100.00	REGISTRAR OFC SALARIES	2,914.08	2,018.43	3,089.00	3,197.00
BOO.514.4020.110.00	REGISTRAR	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	2,914.08	2,018.43	3,089.00	3,197.00
	TOTAL EXPENDITURES	2,914.08	2,018.43	3,089.00	3,197.00
REVENUES OVER/ (UNDER)	EXPENDITURES	(2,914.08)	(2,018.43)	(3,089.00)	(3,197.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
ASSESSOR

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>CONTRACTUAL</u>					
BOO.515.1355.490.00	BRD ASSESSMENT REVIEW	<u>4,307.21</u>	<u>1,293.43</u>	<u>3,000.00</u>	<u>3,000.00</u>
	TOTAL CONTRACTUAL	4,307.21	1,293.43	3,000.00	3,000.00
	TOTAL EXPENDITURES	4,307.21	1,293.43	3,000.00	3,000.00
REVENUES OVER/ (UNDER) EXPENDITURES		(4,307.21)	(1,293.43)	(3,000.00)	(3,000.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
SHARED SERVICES

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
BOO.416.1001.00	PROPERTY TAXES	0.00	0.00	0.00	0.00
BOO.416.1120.00	SALES TAX	1,617,595.71	928,547.50	1,384,305.00	1,353,748.00
BOO.416.2401.00	INTEREST & EARNINGS	85,179.62	56,198.66	50,000.00	60,000.00
BOO.416.2665.00	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
BOO.416.2701.00	REFUND PRIOR YR EXPENDITURE	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	1,702,775.33	984,746.16	1,434,305.00	1,413,748.00
<u>STATE SOURCES</u>					
BOO.416.3897.00	GRANTS	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	1,702,775.33	984,746.16	1,434,305.00	1,413,748.00
<u>EXPENDITURES</u>					
<u>CONTRACTUAL</u>					
BOO.516.1420.460.00	TOWN CODE UPDATES	0.00	4,515.00	0.00	10,000.00
BOO.516.1990.400.00	MISC CONTINGENCY	0.00	0.00	0.00	0.00
BOO.516.8030.460.00	CONTRACTED SERVICES	0.00	4,280.00	100,000.00	20,000.00
	TOTAL CONTRACTUAL	0.00	8,795.00	100,000.00	30,000.00
	TOTAL EXPENDITURES	0.00	8,795.00	100,000.00	30,000.00
	REVENUES OVER/ (UNDER) EXPENDITURES	1,702,775.33	975,951.16	1,334,305.00	1,383,748.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
PUBLIC SAFETY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.530.3410.100.00	FIRE PROTECTION SALARIES	6,923.00	6,000.97	9,180.00	9,501.00
BOO.530.3410.110.00	FIRE MARSHAL	0.00	0.00	0.00	0.00
BOO.530.3410.120.00	FIRE MARSHAL PART TIME	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	6,923.00	6,000.97	9,180.00	9,501.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
BOO.530.3410.210.00	OFFICE EQUIPMENT	0.00	0.00	500.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	500.00	0.00
<u>CONTRACTUAL</u>					
BOO.530.3410.410.00	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
BOO.530.3410.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	500.00	500.00
BOO.530.3410.431.00	BOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	500.00
BOO.530.3410.443.00	CELL PHONES	0.00	0.00	0.00	0.00
BOO.530.3410.450.00	PERSONAL CAR USE	0.00	0.00	0.00	0.00
BOO.530.3410.460.00	CONTRACTED SERVICES	203.98	0.00	20,000.00	0.00
BOO.530.3410.461.00	UNIFORMS	0.00	0.00	200.00	200.00
BOO.530.3410.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	203.98	0.00	20,700.00	1,200.00
	TOTAL EXPENDITURES	7,126.98	6,000.97	30,380.00	10,701.00
REVENUES OVER/(UNDER) EXPENDITURES		(7,126.98)	(6,000.97)	(30,380.00)	(10,701.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
BUILDING

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
BOO.437.2378.00	WATER SERVICE OTHER GOV	200.00	400.00	400.00	400.00
BOO.437.2555.00	BUILDING PERMITS	48,557.99	27,369.95	48,000.00	48,000.00
BOO.437.2770.00	INTERMUNICIPAL INCOME	0.00	0.00	0.00	0.00
BOO.437.2773.00	PROPERTY MAINTENANCE	7,770.00	10,092.05	10,092.05	6,660.00
BOO.437.2776.00	MISCELLANEOUS INCOME	150.30	200.00	0.00	500.00
	TOTAL LOCAL SOURCES	56,678.29	38,062.00	58,492.05	55,560.00
	TOTAL REVENUES	56,678.29	38,062.00	58,492.05	55,560.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.537.3620.100.00	BUILDING DEPT SALARIES	170,147.52	95,333.03	197,276.00	208,708.00
BOO.537.3620.110.00	BUILDING INSPECTOR I	0.00	0.00	0.00	0.00
BOO.537.3620.120.00	BUILDING INSPECTOR II	0.00	0.00	0.00	0.00
BOO.537.3620.130.00	ZONING INVESTIGATOR PT	0.00	0.00	0.00	0.00
BOO.537.3620.140.00	SECRETARY TO PLANNING/ZON	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	170,147.52	95,333.03	197,276.00	208,708.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
BOO.537.3620.210.00	EQUIPMENT	3,474.16	330.00	40,000.00	2,500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	3,474.16	330.00	40,000.00	2,500.00
<u>CONTRACTUAL</u>					
BOO.537.3620.410.00	OFFICE SUPPLIES	764.35	628.61	1,500.00	2,000.00
BOO.537.3620.430.00	EDUCATIONAL & PROFESSIONA	1,440.00	920.00	2,500.00	3,000.00
BOO.537.3620.431.00	BOOKS & SUBSCRIPTIONS	0.00	1,800.00	1,500.00	2,000.00
BOO.537.3620.443.00	CELL PHONE	911.76	754.74	1,700.00	1,500.00
BOO.537.3620.451.00	GASOLINE	2,084.50	597.63	5,000.00	5,000.00
BOO.537.3620.452.00	VEHICLE MAINTENANCE	546.03	960.30	2,000.00	2,000.00
BOO.537.3620.460.00	CONTRACTED SERVICES	9,872.51	2,633.33	7,000.00	7,000.00
BOO.537.3620.461.00	UNIFORMS	733.98	0.00	1,500.00	1,500.00
BOO.537.3620.473.00	LEGAL FEES	76.00	0.00	5,000.00	5,000.00
BOO.537.3620.480.00	MISCELLANEOUS EXPENSE	145.00	29.99	1,000.00	1,000.00
BOO.537.3620.490.00	LEGAL NOTICES	154.72	88.88	1,000.00	1,000.00
BOO.537.3620.491.00	PROPERTY MAINTENANCE	8,460.04	3,950.00	10,092.05	6,660.00
BOO.537.8389.480.00	OTHER WATER EXPENSE	400.00	400.00	400.00	400.00
BOO.537.8989.480.00	MISC REIMBURSEMENTS	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	25,588.89	12,763.48	40,192.05	38,060.00
	TOTAL EXPENDITURES	199,210.57	108,426.51	277,468.05	249,268.00
	REVENUES OVER/ (UNDER) EXPENDITURES	(142,532.28)	(70,364.51)	(218,976.00)	(193,708.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
HIGHWAY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>CONTRACTUAL</u>					
BOO.550.8510.490.00	SPRING PICK UP	0.00	0.00	30,000.00	30,000.00
BOO.550.8510.491.00	RECYCLING	<u>0.00</u>	<u>662.70</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL CONTRACTUAL	0.00	662.70	30,500.00	30,500.00
	TOTAL EXPENDITURES	0.00	662.70	30,500.00	30,500.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00 (	662.70) (	30,500.00) (	30,500.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
ZONING

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
	BOO.480.2110.00 ZONING BOARD FEES	9,075.00	4,050.00	7,500.00	7,000.00
	BOO.480.2111.00 ZONING MAPS & BOOKS	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	9,075.00	4,050.00	7,500.00	7,000.00
	TOTAL REVENUES	9,075.00	4,050.00	7,500.00	7,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
	BOO.580.8010.100.00 ZONING BOARD SALARIES	15,972.08	8,388.55	18,447.00	19,093.00
	BOO.580.8010.110.00 EXEC SEC/ZONING BOARD	0.00	0.00	0.00	0.00
	BOO.580.8010.120.00 CHAIRPERSON	0.00	0.00	0.00	0.00
	BOO.580.8010.130.00 ZONING BOARD MEMBERS	0.00	0.00	0.00	0.00
	BOO.580.8010.140.00 SECRETARY	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	15,972.08	8,388.55	18,447.00	19,093.00
<u>CONTRACTUAL</u>					
	BOO.580.8010.410.00 OFFICE SUPPLIES	17.75	90.10	100.00	200.00
	BOO.580.8010.430.00 EDUCATIONAL & PROFESSIONA	0.00	100.00	300.00	300.00
	BOO.580.8010.431.00 BOOKS & SUBSCRIPTIONS	0.00	0.00	200.00	200.00
	BOO.580.8010.460.00 CONTRACTED SERVICES	60,015.15	13.80	15,000.00	10,000.00
	BOO.580.8010.490.00 LEGAL NOTICES	953.36	455.20	2,000.00	2,000.00
	TOTAL CONTRACTUAL	60,986.26	659.10	17,600.00	12,700.00
	TOTAL EXPENDITURES	76,958.34	9,047.65	36,047.00	31,793.00
	REVENUES OVER/ (UNDER) EXPENDITURES	(67,883.34)	(4,997.65)	(28,547.00)	(24,793.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
PLANNING

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
BOO.482.2115.00	PLANNING BOARD FEES	30,691.84	33,394.11	18,000.00	30,000.00
	TOTAL LOCAL SOURCES	30,691.84	33,394.11	18,000.00	30,000.00
	TOTAL REVENUES	30,691.84	33,394.11	18,000.00	30,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.582.8020.100.00	PLANNING BOARD SALARIES	17,550.73	9,778.85	18,447.00	19,093.00
BOO.582.8020.110.00	EXEC SEC/PLANNING BOARD	0.00	0.00	0.00	0.00
BOO.582.8020.120.00	CHAIRPERSON	0.00	0.00	0.00	0.00
BOO.582.8020.130.00	PLANNING BOARD MEMBERS	0.00	0.00	0.00	0.00
BOO.582.8020.140.00	SECRETARY	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	17,550.73	9,778.85	18,447.00	19,093.00
<u>CONTRACTUAL</u>					
BOO.582.8020.410.00	OFFICE SUPPLIES	29.50	18.00	100.00	100.00
BOO.582.8020.430.00	EDUCATIONAL & PROFESSIONA	295.00	345.00	400.00	500.00
BOO.582.8020.460.00	CONTRACTED SERVICES	7,314.65	(6,634.65)	2,000.00	2,000.00
BOO.582.8020.475.00	ENGINEERING	82,357.16	(6,664.87)	35,000.00	30,000.00
BOO.582.8020.475.01	ENGINEERING-WIBA	0.00	0.00	0.00	0.00
BOO.582.8020.490.00	LEGAL NOTICES	393.76	281.34	1,000.00	1,000.00
BOO.582.8020.490.01	LEGAL NOTICES-WIBA	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	90,390.07	(12,655.18)	38,500.00	33,600.00
	TOTAL EXPENDITURES	107,940.80	(2,876.33)	56,947.00	52,693.00
REVENUES OVER/(UNDER) EXPENDITURES		(77,248.96)	36,270.44	(38,947.00)	(22,693.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
ENVIRONMENTAL

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>STATE SOURCES</u>					
	BOO.489.3897.00 GRANTS	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
	BOO.589.8090.110.00 FARMLAND/OPEN SPACE	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
	BOO.589.8090.200.01 DEVELOP RIGHTS/MARTIN FAR	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>CONTRACTUAL</u>					
	BOO.589.8090.410.00 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
	BOO.589.8090.460.00 CONTRACTED SERVICES	0.00	0.00	500.00	500.00
	TOTAL CONTRACTUAL	0.00	0.00	500.00	500.00
	TOTAL EXPENDITURES	0.00	0.00	500.00	500.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	(500.00)	(500.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025BOO-PART TOWN
EMPLOYEE BENEFITS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EXPENDITURES</u>					
<u>EMPLOYEE BENEFITS</u>					
BOO.590.9010.810.00	NYS RETIREMENT	20,989.00	5,427.00	28,000.00	34,000.00
BOO.590.9030.810.00	SOCIAL SECURITY	14,072.59	8,681.51	16,000.00	16,100.00
BOO.590.9030.820.00	MEDICARE TAX	3,291.08	2,030.46	4,000.00	3,800.00
BOO.590.9040.810.00	WORKERS COMPENSATION	7,538.00	6,450.00	10,000.00	6,500.00
BOO.590.9050.810.00	UNEMPLOYMENT INSURANCE	0.00	7,560.00	0.00	0.00
BOO.590.9055.810.00	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
BOO.590.9060.810.00	MEDICAL INSURANCE	41,775.86	30,038.66	55,000.00	65,000.00
BOO.590.9089.810.00	LONGEVITY	0.00	0.00	0.00	0.00
	TOTAL EMPLOYEE BENEFITS	87,666.53	60,187.63	113,000.00	125,400.00
	TOTAL EXPENDITURES	87,666.53	60,187.63	113,000.00	125,400.00
REVENUES OVER/(UNDER) EXPENDITURES		(87,666.53)	(60,187.63)	(113,000.00)	(125,400.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
BOO.499.5031.00	INTERFUND TRANSFER REVENUE	0.00	0.00	0.00	0.00
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>INTERFUND TRANSFER</u>					
BOO.599.9901.910.00	TRANSFER TO OTHER FUNDS	780,974.00	806,716.00	806,716.00	909,256.00
BOO.599.9901.911.00	BRUSH PICK UP	60,000.00	30,000.00	60,650.00	60,000.00
BOO.599.9901.912.00	DRAINAGE	0.00	0.00	0.00	0.00
BOO.599.9901.913.00	PART TOWN PROJECTS	0.00	0.00	0.00	0.00
BOO.599.9950.910.00	TRANSFER TO CAPITAL FUND	80,379.79	0.00	0.00	0.00
	TOTAL INTERFUND TRANSFER	921,353.79	836,716.00	867,366.00	969,256.00
	TOTAL EXPENDITURES	921,353.79	836,716.00	867,366.00	969,256.00
REVENUES OVER/ (UNDER) EXPENDITURES		(921,353.79)	(836,716.00)	(867,366.00)	(969,256.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

BOO-PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
FUND TOTAL REVENUES		1,799,220.46	1,060,252.27	1,518,297.05	1,506,308.00
FUND TOTAL EXPENDITURES		<u>1,407,478.30</u>	<u>1,030,271.99</u>	<u>1,518,297.05</u>	<u>1,506,308.00</u>
REVENUES OVER/(UNDER) EXPENDITURES		391,742.16	29,980.28	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025DAO-HIGHWAY, TOWNWIDE
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
DAO.409.5598.00	APPROP. RESERVED FUND BALANCE	0.00	0.00	0.00	0.00
DAO.409.5599.00	APPROPRIATED FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>145,000.00</u>	<u>190,500.00</u>
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	145,000.00	190,500.00
	TOTAL REVENUES	0.00	0.00	145,000.00	190,500.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	145,000.00	190,500.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DAO-HIGHWAY, TOWNWIDE
HIGHWAY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
DAO.450.1001.00	PROPERTY TAX	416,550.00	383,045.00	383,045.00	368,360.00
DAO.450.2300.00	SNOW/ICE SERVICES	534,562.52	409,672.91	495,000.00	500,000.00
DAO.450.2401.00	INTEREST & EARNINGS	25,449.18	11,395.81	5,000.00	20,000.00
DAO.450.2665.00	SALE OF EQUIPMENT	0.00	0.00	50,000.00	31,200.00
DAO.450.2700.00	SALE OF USED EQUIPMENT	0.00	0.00	0.00	0.00
DAO.450.2701.00	REFUND OF PY EXPENDITURES	100.00	0.00	0.00	0.00
DAO.450.2770.00	SALT PURCHASE/OTHER SERVICES	31,164.00	43,400.00	40,000.00	47,000.00
	TOTAL LOCAL SOURCES	1,007,825.70	847,513.72	973,045.00	966,560.00
	TOTAL REVENUES	1,007,825.70	847,513.72	973,045.00	966,560.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
DAO.550.5142.100.00	HIGHWAY SALARIES	335,885.59	258,566.55	382,811.00	0.00
DAO.550.5142.110.00	FULL TIME HIGHWAY	0.00	0.00	0.00	333,355.00
DAO.550.5142.120.00	PART TIME HIGHWAY	0.00	0.00	0.00	10,000.00
DAO.550.5142.130.00	OVERTIME	0.00	0.00	0.00	44,000.00
	TOTAL PERSONAL SERVICES	335,885.59	258,566.55	382,811.00	387,355.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
DAO.550.5142.210.00	EQUIPMENT	19,202.01	17,636.18	67,200.00	67,200.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	19,202.01	17,636.18	67,200.00	67,200.00
<u>CONTRACTUAL</u>					
DAO.550.5110.410.00	SALT PURCHASE	215,006.16	242,737.43	285,000.00	290,000.00
DAO.550.5142.451.00	GASOLINE	10,076.20	6,208.71	14,000.00	13,000.00
DAO.550.5142.452.00	VEHICLE MAINTENANCE	54,107.51	35,094.13	43,000.00	40,000.00
DAO.550.5142.453.00	DIESEL FUEL	18,187.12	21,416.68	40,000.00	37,000.00
DAO.550.5142.460.00	CONTRACTED SERVICES	6,521.14	3,385.00	5,000.00	5,000.00
DAO.550.5142.461.00	UNIFORMS	9,727.36	5,621.58	8,500.00	8,500.00
DAO.550.5142.470.00	TOOLS	1,578.11	231.58	1,000.00	1,500.00
DAO.550.5142.480.00	MISCELLANEOUS EXPENSES	6,398.01	2,389.31	6,000.00	6,000.00
DAO.550.5142.481.00	CLOTHING ALLOWANCE	6,988.74	3,691.76	7,000.00	7,000.00
DAO.550.5142.483.00	SAFETY EQUIPMENT	1,592.78	584.91	2,000.00	2,000.00
	TOTAL CONTRACTUAL	330,183.13	321,361.09	411,500.00	410,000.00
<u>DEBT PRINCIPAL</u>					
DAO.550.9710.600.00	PRINCIPAL ON LOAN/LEASE	0.00	0.00	0.00	0.00
DAO.550.9785.600.00	PRINCIPAL, INSTALLMENT LO	33,238.88	37,330.10	34,303.00	69,875.00
	TOTAL DEBT PRINCIPAL	33,238.88	37,330.10	34,303.00	69,875.00
<u>DEBT INTEREST</u>					
DAO.550.9710.700.00	INTEREST ON LOAN/LEASE	0.00	0.00	0.00	0.00
DAO.550.9785.700.00	INTEREST, INSTALLMENT LOA	3,294.13	2,661.27	2,231.00	6,846.00
	TOTAL DEBT INTEREST	3,294.13	2,661.27	2,231.00	6,846.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DAO-HIGHWAY, TOWNWIDE
HIGHWAY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>EMPLOYEE BENEFITS</u>					
DAO.550.9010.810.00	NYS RETIREMENT	46,132.19 (	5,479.19)	39,625.00	52,000.00
DAO.550.9030.810.00	SOCIAL SECURITY	18,371.79	17,986.19	24,000.00	24,500.00
DAO.550.9030.820.00	MEDICARE TAX	4,296.62	4,206.44	6,000.00	5,700.00
DAO.550.9040.810.00	WORKERS COMPENSATION	18,233.00	14,660.00	30,000.00	9,000.00
DAO.550.9050.810.00	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00
DAO.550.9055.810.00	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
DAO.550.9060.810.00	MEDICAL INSURANCE	105,344.64	70,647.75	118,000.00	122,000.00
DAO.550.9089.810.00	LONGEVITY	0.00	0.00	2,375.00	2,584.00
	TOTAL EMPLOYEE BENEFITS	192,378.24	102,021.19	220,000.00	215,784.00
	TOTAL EXPENDITURES	914,181.98	739,576.38	1,118,045.00	1,157,060.00
	REVENUES OVER/(UNDER) EXPENDITURES	93,643.72	107,937.34 (	145,000.00) (	190,500.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025DAO-HIGHWAY, TOWNWIDE
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
DAO.499.5031.00	INTERFUND TRANSFER REVENUE	0.00	0.00	0.00	0.00
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>INTERFUND TRANSFER</u>					
DAO.599.9901.900.00	INTERFUND TRANSFER EXPENS	0.00	7,675.92	0.00	0.00
	TOTAL INTERFUND TRANSFER	0.00	7,675.92	0.00	0.00
	TOTAL EXPENDITURES	0.00	7,675.92	0.00	0.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(7,675.92)	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DAO-HIGHWAY, TOWNWIDE
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
FUND TOTAL REVENUES		1,007,825.70	847,513.72	1,118,045.00	1,157,060.00
FUND TOTAL EXPENDITURES		<u>914,181.98</u>	<u>747,252.30</u>	<u>1,118,045.00</u>	<u>1,157,060.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES		93,643.72	100,261.42	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025DBO-HIGHWAY, PART TOWN
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
DBO.409.5598.00	APPROP. RESERVED FUND BALANCE	0.00	0.00	0.00	0.00
DBO.409.5599.00	APPROPRIATED FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,700.00</u>
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	0.00	56,700.00
	TOTAL REVENUES	0.00	0.00	0.00	56,700.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	56,700.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DBO-HIGHWAY, PART TOWN
HIGHWAY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
DBO.450.1001.00	PROPERTY TAXES	80,000.00	50,000.00	50,000.00	0.00
DBO.450.2401.00	INTEREST & EARNINGS	22,699.51	20,417.81	5,000.00	15,000.00
DBO.450.2414.00	LOCAL GOVT REVENUE	184,418.68	126,864.74	150,000.00	150,000.00
DBO.450.2415.00	MISCELLANEOUS REIMBURSEMENT	0.00	0.00	0.00	0.00
DBO.450.2417.00	PICK-UP DEAD ANIMALS	1,950.00	0.00	2,500.00	2,500.00
DBO.450.2665.00	SALE OF EQUIPMENT	0.00	0.00	0.00	20,800.00
DBO.450.2701.00	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	0.00
DBO.450.2770.00	UNCLASSIFIED REVENUE	0.00	347.80	0.00	0.00
	TOTAL LOCAL SOURCES	289,068.19	197,630.35	207,500.00	188,300.00
<u>STATE SOURCES</u>					
DBO.450.3501.00	STATE AID - CHIPS	83,820.59	0.00	58,671.00	64,995.00
DBO.450.3897.00	GRANTS-PAVE/EXTREME/POP	0.00	0.00	75,149.00	34,869.00
	TOTAL STATE SOURCES	83,820.59	0.00	133,820.00	99,864.00
	TOTAL REVENUES	372,888.78	197,630.35	341,320.00	288,164.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
DBO.550.5130.100.00	HIGHWAY SALARIES	406,375.06	308,983.38	456,935.00	0.00
DBO.550.5130.110.00	FULL TIME HIGHWAY	0.00	0.00	0.00	466,697.00
DBO.550.5130.120.00	PART TIME HIGHWAY	0.00	0.00	0.00	10,000.00
DBO.550.5130.130.00	OVERTIME	0.00	0.00	0.00	5,000.00
	TOTAL PERSONAL SERVICES	406,375.06	308,983.38	456,935.00	481,697.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
DBO.550.5130.210.00	EQUIPMENT	21,585.91	26,274.72	92,800.00	92,800.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	21,585.91	26,274.72	92,800.00	92,800.00
<u>CONTRACTUAL</u>					
DBO.550.5110.410.00	BLACK TOP REPAIRS	262,299.64	87,323.74	250,000.00	280,000.00
DBO.550.5130.425.00	MAINTENANCE SUPPLIES	0.00	0.00	3,500.00	3,000.00
DBO.550.5130.451.00	GASOLINE	8,820.25	5,589.76	12,000.00	12,000.00
DBO.550.5130.452.00	VEHICLE MAINTENANCE	40,643.04	38,840.18	40,000.00	43,000.00
DBO.550.5130.453.00	DIESEL FUEL	28,727.66	15,291.05	23,000.00	23,000.00
DBO.550.5130.460.00	CONTRACTED SERVICES	3,617.85	5,139.23	5,000.00	4,000.00
DBO.550.5130.461.00	UNIFORMS	0.00	0.00	0.00	0.00
DBO.550.5130.470.00	TOOLS	1,484.65	1,075.74	1,000.00	1,500.00
DBO.550.5130.480.00	MISCELLANEOUS EXPENSES	7,490.49	4,934.46	13,000.00	8,000.00
DBO.550.5130.483.00	SAFETY EQUIPMENT	784.51	695.82	2,000.00	1,000.00
	TOTAL CONTRACTUAL	353,868.09	158,889.98	349,500.00	375,500.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DBO-HIGHWAY, PART TOWN
HIGHWAY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>DEBT PRINCIPAL</u>					
DBO.550.9710.600.00	PRINCIPAL ON LOAN/LEASE	0.00	0.00	0.00	0.00
DBO.550.9785.600.00	PRINCIPAL, INSTALLMENT LO	45,901.32	51,608.76	47,370.50	97,823.00
	TOTAL DEBT PRINCIPAL	45,901.32	51,608.76	47,370.50	97,823.00
<u>DEBT INTEREST</u>					
DBO.550.9710.700.00	INTEREST ON LOAN/LEASE	0.00	0.00	0.00	0.00
DBO.550.9785.700.00	INTEREST, INSTALLMENT LOA	4,549.04	3,683.28	3,080.50	9,584.00
	TOTAL DEBT INTEREST	4,549.04	3,683.28	3,080.50	9,584.00
<u>EMPLOYEE BENEFITS</u>					
DBO.550.9010.810.00	NYS RETIREMENT	46,749.00	10,164.00	54,675.00	72,000.00
DBO.550.9030.810.00	SOCIAL SECURITY	26,341.00	18,588.62	29,000.00	30,500.00
DBO.550.9030.820.00	MEDICARE TAX	6,160.46	4,347.28	7,000.00	7,100.00
DBO.550.9040.810.00	WORKERS COMPENSATION	25,527.00	20,523.00	42,000.00	12,500.00
DBO.550.9050.810.00	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00
DBO.550.9055.810.00	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
DBO.550.9060.810.00	MEDICAL INSURANCE	144,156.81	131,592.70	163,000.00	171,000.00
DBO.550.9089.810.00	LONGEVITY	0.00	0.00	3,325.00	3,616.00
	TOTAL EMPLOYEE BENEFITS	248,934.27	185,215.60	299,000.00	296,716.00
TOTAL EXPENDITURES		1,081,213.69	734,655.72	1,248,686.00	1,354,120.00
REVENUES OVER/(UNDER) EXPENDITURES		(708,324.91)	(537,025.37)	(907,366.00)	(1,065,956.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DBO-HIGHWAY, PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
DBO.499.5031.00	INTERFUND TRANSFER REVENUE	780,974.00	806,716.00	806,716.00	909,256.00
DBO.499.5031.01	BRUSH PICK UP REVENUE	60,000.00	30,000.00	60,650.00	60,000.00
DBO.499.5031.02	DRAINAGE REVENUE	35,317.00	0.00	35,000.00	35,000.00
DBO.499.5031.03	PART TOWN PROJECTS	0.00	0.00	0.00	0.00
DBO.499.5031.04	SEWER REVENUE	12,438.95	5,291.83	5,000.00	5,000.00
	TOTAL TRANSFERS & PROC OF OBLI	888,729.95	842,007.83	907,366.00	1,009,256.00
	TOTAL REVENUES	888,729.95	842,007.83	907,366.00	1,009,256.00
<u>EXPENDITURES</u>					
<u>INTERFUND TRANSFER</u>					
DBO.599.9901.900.00	INTERFUND TRANSFER EXPENS	0.00	10,600.07	0.00	0.00
	TOTAL INTERFUND TRANSFER	0.00	10,600.07	0.00	0.00
	TOTAL EXPENDITURES	0.00	10,600.07	0.00	0.00
	REVENUES OVER/ (UNDER) EXPENDITURES	888,729.95	831,407.76	907,366.00	1,009,256.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

DBO-HIGHWAY, PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
FUND TOTAL REVENUES		1,261,618.73	1,039,638.18	1,248,686.00	1,354,120.00
FUND TOTAL EXPENDITURES		<u>1,081,213.69</u>	<u>745,255.79</u>	<u>1,248,686.00</u>	<u>1,354,120.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES		180,405.04	294,382.39	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

LOO-LIBRARY

BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
LOO.409.5598.00	APPROP. RESERVED FUND BALANCE	0.00	0.00	0.00	0.00
LOO.409.5599.00	APPROPRIATED FUND BALANCE	<u>0.00</u>	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	39,000.00	39,000.00
	TOTAL REVENUES	0.00	0.00	39,000.00	39,000.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	39,000.00	39,000.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

LOO-LIBRARY
LIBRARY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
LOO.474.1001.00	PROPERTY TAXES	583,449.00	599,043.00	599,043.00	593,140.00
LOO.474.2082.00	LIBRARY CHARGES	5,971.58	4,287.89	6,500.00	7,000.00
LOO.474.2360.00	LIBRARY SERVICES/OTHER GOVT	0.00	0.00	0.00	0.00
LOO.474.2401.00	INTEREST & EARNINGS	15,622.59	9,984.28	10,000.00	15,000.00
LOO.474.2665.00	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
LOO.474.2670.00	SALE OF BOOKS	926.17	165.59	750.00	500.00
LOO.474.2701.00	REFUND OF PY EXPENSES	0.00	0.00	0.00	0.00
LOO.474.2705.00	GIFTS & DONATIONS	417.99	1,027.68	1,000.00	1,000.00
LOO.474.2755.00	TRUST ENDOWMENTS	9,933.36	11,024.62	4,500.00	12,000.00
LOO.474.2776.00	MISCELLANEOUS REVENUE (15.00)	15.00	0.00	0.00	0.00
LOO.474.2840.00	STATE AID LIBRARY	105,000.00	30,000.00	0.00	20,000.00
	TOTAL LOCAL SOURCES	721,305.69	655,533.06	621,793.00	648,640.00
<u>STATE SOURCES</u>					
LOO.474.3840.00	STATE GRANTS	6,300.35	500.40	5,000.00	500.00
	TOTAL STATE SOURCES	6,300.35	500.40	5,000.00	500.00
<u>FEDERAL SOURCES</u>					
LOO.474.4089.00	FEDERAL AID OTHER	0.00	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	0.00	0.00	0.00	0.00
	TOTAL REVENUES	727,606.04	656,033.46	626,793.00	649,140.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
LOO.574.7410.100.00	LIBRARY SALARIES	155,631.67	238,392.21	373,318.00	383,290.00
LOO.574.7410.110.00	LIBRARY DIRECTOR	0.00	0.00	0.00	0.00
LOO.574.7410.120.00	LIBRARIAN 1	0.00	0.00	0.00	0.00
LOO.574.7410.130.00	PRINCIPAL LIBRARY CLERK	0.00	0.00	0.00	0.00
LOO.574.7410.140.00	LIBRARIAN I	0.00	0.00	0.00	0.00
LOO.574.7410.150.00	PAGES	12,603.35	0.00	0.00	0.00
LOO.574.7410.160.00	CLERKS	161,970.74	0.00	0.00	0.00
LOO.574.7410.170.00	LABORER	8,400.13	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	338,605.89	238,392.21	373,318.00	383,290.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
LOO.574.7410.210.00	EQUIPMENT	6,399.49	1,156.62	2,500.00	2,000.00
LOO.574.7410.211.00	EQUIPMENT-GRANT	549.06	22,295.37	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	6,948.55	23,451.99	2,500.00	2,000.00
<u>CONTRACTUAL</u>					
LOO.574.7410.410.00	OFFICE SUPPLIES	4,005.27	2,119.82	4,500.00	3,000.00
LOO.574.7410.415.00	JANITORIAL SUPPLIES	1,590.10	1,297.09	1,500.00	1,350.00
LOO.574.7410.418.00	POSTAGE	74.55	17.86	50.00	50.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

LOO-LIBRARY
LIBRARY

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
LOO.574.7410.422.00	EQUIPMENT REPAIR/RENTAL	0.00	0.00	0.00	0.00
LOO.574.7410.425.00	MAINTENANCE SUPPLIES	436.78	898.31	450.00	450.00
LOO.574.7410.426.00	MECHANICAL REPAIRS	679.38	1,965.42	1,000.00	1,000.00
LOO.574.7410.430.00	EDUCATIONAL & PROFESSIONA	2,388.05	2,532.02	1,000.00	1,000.00
LOO.574.7410.441.00	GAS & ELECTRIC	12,412.30	9,773.70	14,000.00	13,000.00
LOO.574.7410.442.00	TELEPHONE	2,132.28	1,395.82	2,500.00	2,200.00
LOO.574.7410.444.00	WATER	399.58	106.27	325.00	300.00
LOO.574.7410.450.00	PERSONAL CAR USE	206.30	26.60	400.00	400.00
LOO.574.7410.460.00	CONTRACTED SERVICES	27,991.58	13,687.06	30,000.00	50,000.00
LOO.574.7410.461.00	CONTRACT SERV- RENO	260,654.40	12,623.50	0.00	0.00
LOO.574.7410.480.00	MISCELLANEOUS EXPENSES	423.10	438.42	250.00	250.00
LOO.574.7410.490.00	BOOKS	52,870.06	21,966.03	50,000.00	43,000.00
LOO.574.7410.490.01	BOOKS-GRANT	9,548.38	10,528.84	4,500.00	12,000.00
LOO.574.7410.490.02	OTHER LIBRARY MATERIALS	0.00	3,182.40	0.00	7,000.00
LOO.574.7410.491.00	CLEANING SERVICES	0.00	0.00	0.00	0.00
LOO.574.7410.492.00	VISITING ARTISTS	5,180.35	3,673.09	5,000.00	4,500.00
	TOTAL CONTRACTUAL	380,992.46	86,232.25	115,475.00	139,500.00
<u>EMPLOYEE BENEFITS</u>					
LOO.574.9010.810.00	NYS RETIREMENT	28,861.00	7,308.00	37,400.00	42,000.00
LOO.574.9030.810.00	SOCIAL SECURITY	18,971.65	14,674.40	23,500.00	23,900.00
LOO.574.9030.820.00	MEDICARE TAX	4,436.91	3,431.76	5,500.00	5,600.00
LOO.574.9040.810.00	WORKERS COMPENSATION	1,292.00	1,027.00	2,000.00	1,100.00
LOO.574.9050.810.00	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00
LOO.574.9055.810.00	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
LOO.574.9060.810.00	MEDICAL INSURANCE	83,365.46	79,176.40	105,500.00	89,000.00
LOO.574.9089.810.00	LONGEVITY	0.00	0.00	600.00	1,750.00
	TOTAL EMPLOYEE BENEFITS	136,927.02	105,617.56	174,500.00	163,350.00
<u>TOTAL EXPENDITURES</u>					
		863,473.92	453,694.01	665,793.00	688,140.00
<u>REVENUES OVER/ (UNDER) EXPENDITURES</u>					
	(	135,867.88)	202,339.45	(	39,000.00)
				(	39,000.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025LOO-LIBRARY
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
<u>REVENUES</u>					
<u>TRANSFERS & PROC OF OBLI</u>					
LOO.499.5031.00	INTERFUND TRANSFER REVENUE	130,000.00	0.00	0.00	0.00
	TOTAL TRANSFERS & PROC OF OBLI	130,000.00	0.00	0.00	0.00
	TOTAL REVENUES	130,000.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>INTERFUND TRANSFER</u>					
LOO.599.9901.900.00	INTERFUND TRANSFER EXPENS	0.00	0.00	0.00	0.00
	TOTAL INTERFUND TRANSFER	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
	REVENUES OVER/ (UNDER) EXPENDITURES	130,000.00	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

LOO-LIBRARY
TRANSFERS

ACCT#	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
FUND TOTAL REVENUES		857,606.04	656,033.46	665,793.00	688,140.00
FUND TOTAL EXPENDITURES		<u>863,473.92</u>	<u>453,694.01</u>	<u>665,793.00</u>	<u>688,140.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	(	5,867.88)	202,339.45	0.00	0.00