

**TOWN OF PARMA
SUMMARY OF BUDGET FOR 2027**

	Appropriations	Estimated Revenue	Appropriated Fund Balance	Taxes to be Raised
AOC General	\$4,380,715	\$1,816,022	\$377,000	\$2,187,693
BOC Part-Town	1,505,832	1,505,832	0	0
DAC Highway - Townwide	1,124,187	698,000	190,500	235,687
DBC Highway - Part-Town	1,313,466	1,313,466	0	0
LOC Library	664,757	44,000	39,000	581,757
Subtotal	\$8,988,957	\$5,377,320	\$606,500	\$3,005,137

SPECIAL DISTRICTS

SL Lighting	\$82,610	\$0	\$0	\$82,610
SS Sewer	80,499	11,600	2,824	66,075
SD Drainage	71,445	6,400	0	65,045
SW Water	9,113	0	1,000	8,113
	\$243,667	\$18,000	\$3,824	\$221,843

Total 2027 Budget	\$9,232,625	\$5,395,320	\$610,324	\$3,226,980
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All numbers have been rounded for presentation purposes.

TOWN OF PARMA
SUMMARY OF BUDGET FOR 2027

	Governmental Funds					Total	% of Budget
	General (A)	Part-Town (B)	Highway Townwide (DA)	Highway Oart-Town (DB)	Library (L)		
Revenue							
Local Sources	\$3,485,667	\$1,505,832	\$933,687	\$187,500	\$620,757	\$6,733,443	74.91%
State Sources	518,048	0	0	105,000	5,000	628,048	6.99%
Fund Balance	377,000	0	190,500	0	39,000	606,500	6.75%
Interfund Transfers	0	0	0	1,020,966	0	1,020,966	11.36%
Total Revenue	\$4,380,715	\$1,505,832	\$1,124,187	\$1,313,466	\$664,757	\$8,988,957	
Expenses							
Personal Services	\$1,790,948	\$282,227	\$389,882	\$492,701	\$385,241	\$3,340,999	37.17%
Equipment/Capital	371,750	2,000	48,000	52,000	2,000	475,750	5.29%
Contractual	1,308,328	92,239	408,400	384,000	124,116	2,317,083	25.78%
Debt	25,189	0	57,905	81,065	0	164,159	1.83%
Employee Benefits	884,500	143,400	220,000	303,700	153,400	1,705,000	18.97%
Interfund Transfers	0	985,966	0	0	0	985,966	10.97%
Total Expenses	\$4,380,715	\$1,505,832	\$1,124,187	\$1,313,466	\$664,757	\$8,988,957	

	Special Districts					% of Budget
	Lighting (SL)	Sewer (S)	Drainage (SD)	Clarkson/Parma Water (SW)	Total	
Revenue						
Local Sources	\$82,610	\$77,675	\$71,445	\$8,113	\$239,843	98.43%
State Sources	0	0	0	0	0	0.00%
Fund Balance	0	2,824	0	1,000	3,824	1.57%
Interfund Transfers	0	0	0	0	0	0.00%
Total Revenue	\$82,610	\$80,499	\$71,445	\$9,113	\$243,667	
Expenses						
Personal Services	\$0	\$0	\$29,990	\$0	\$29,990	12.31%
Equipment/Capital	0	0	0	0	0	0.00%
Contractual	82,610	55,328	11,455	0	149,393	61.31%
Debt	0	25,171	0	9,113	34,284	14.07%
Employee Benefits	0	0	0	0	0	0.00%
Interfund Transfers	0	0	30,000	0	30,000	12.31%
Total Expenses	\$82,610	\$80,499	\$71,445	\$9,113	\$243,667	

Town of Parma - 2027 Proposed Tax Rate

<u>Taxable Assessed Value</u>	<u>Amount</u>	<u>Percentage</u>
Village	\$407,582,683	18.810%
Town	<u>1,759,273,563</u>	<u>81.190%</u>
	\$2,166,856,246	100.000%

Village Taxes to be Raised:

General Fund	\$2,187,693
Highway - Townwide	235,687
Library	<u>581,757</u>
Total	\$3,005,137
Village %	\$565,262

Village Tax Rate for 2027

Village Portion	\$565,262
Divided by Village Assessed Value	<u>407,582,683</u>
Village Tax Rate per \$1.000	\$1.386865

Town Taxes to be Raised:

General Fund	\$2,187,693
Highway - Townwide	235,687
Library	<u>581,757</u>
Subtotal	\$3,005,137
Town %	\$2,439,875
Part-Town	0
Highway - Part-Town	<u>0</u>
Total	2,439,875

Town Tax Rate for 2027

Town Portion	\$2,439,875
Divided by Town Assessed Value	<u>1,759,273,563</u>
Town Tax Rate per \$1,000	\$1.386865

COMPARISON CHART OF ASSESSED VALUATION AND TAX RATES SINCE 2016

<u>Year</u>	<u>Taxable Assessed Valuation</u>		<u>Tax Rate</u>	
	<u>Village</u>	<u>Town</u>	<u>Village</u>	<u>Town</u>
2016	224,590,147	626,702,306	2.6130	2.7410
2017	224,727,427	634,911,631	2.6050	2.7310
2018	224,845,134	644,141,508	2.6510	2.7750
2019	237,616,691	686,400,023	2.5520	2.6690
2020	238,375,098	700,840,960	2.5760	2.6910
2021	238,285,266	713,163,005	2.6140	2.7262
2022	238,510,207	729,603,965	2.6100	2.7180 actual
2023	238,908,418	740,938,462	2.6620	2.7750 actual
2024	239,981,683	756,560,235	2.6890	2.7955 actual
2025	402,316,100	1,321,985,472	1.6220	1.6585 actual
2026	406,396,347	1,332,577,467	1.6874	1.6872 actual
2027	407,582,683	1,759,273,563	1.3869	1.3869 proposed
Village Tax Rate Increase (Decrease)			(\$0.301)	-17.81%
Town Tax Rate Increase (Decrease)			(\$0.300)	-17.80%

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026AOO-GENERAL FUND
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
TRANSFERS & PROC OF OBLI					
AOO.409.5598.00	APPROP. RESERVED FUND BALANCE	0.00	0.00	0.00	0.00
AOO.409.5599.00	APPROPRIATED FUND BALANCE	0.00	60,375.00	377,000.00	377,000.00
	TOTAL TRANSFERS & PROC OF OBLI	0.00	60,375.00	377,000.00	377,000.00
	TOTAL REVENUES	0.00	60,375.00	377,000.00	377,000.00
	REVENUES OVER/(UNDER) EXPENDITURES	0.00	60,375.00	377,000.00	377,000.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
TOWN BOARD

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.510.1010.100.00	BOARD SALARIES	39,052.77	24,469.50	39,993.00	41,393.00
	TOTAL PERSONAL SERVICES	39,052.77	24,469.50	39,993.00	41,393.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.510.1010.210.00	OFFICE EQUIPMENT	3,544.00	0.00	100.00	100.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	3,544.00	0.00	100.00	100.00
<u>CONTRACTUAL</u>					
AOO.510.1010.410.00	OFFICE SUPPLIES	14.99	41.90	100.00	100.00
AOO.510.1010.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	100.00	300.00
AOO.510.1010.460.00	CONTRACTED SERVICES	50.35	0.00	0.00	100.00
	TOTAL CONTRACTUAL	65.34	41.90	200.00	500.00
TOTAL EXPENDITURES		42,662.11	24,511.40	40,293.00	41,993.00
REVENUES OVER/ (UNDER) EXPENDITURES		(42,662.11)	(24,511.40)	(40,293.00)	(41,993.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
COURT

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.411.2610.00	FINES/BAIL FORFEIT	38,037.00	22,771.00	55,000.00	55,000.00
AOO.411.2770.00	MISC INCOME	1,955.00	0.00	1,500.00	0.00
	TOTAL LOCAL SOURCES	39,992.00	22,771.00	56,500.00	55,000.00
<u>STATE SOURCES</u>					
AOO.411.3021.00	STATE AID COURT FACILITIES	0.00	2,122.98	0.00	0.00
	TOTAL STATE SOURCES	0.00	2,122.98	0.00	0.00
	TOTAL REVENUES	39,992.00	24,893.98	56,500.00	55,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.511.1110.100.00	COURT SALARIES	145,811.89	98,979.67	158,501.00	164,581.00
	TOTAL PERSONAL SERVICES	145,811.89	98,979.67	158,501.00	164,581.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.511.1110.210.00	OFFICE EQUIPMENT	383.17	238.72	100.00	100.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	383.17	238.72	100.00	100.00
<u>CONTRACTUAL</u>					
AOO.511.1110.410.00	OFFICE SUPPLIES	1,679.39	464.49	1,200.00	1,200.00
AOO.511.1110.430.00	EDUCATIONAL & PROFESSIONA	240.00	240.00	2,000.00	1,500.00
AOO.511.1110.431.00	BOOKS/SUBSCRIPTIONS	2,057.49	1,394.58	750.00	750.00
AOO.511.1110.450.00	PERSONAL CAR USE	291.55	273.70	385.00	385.00
AOO.511.1110.460.00	CONTRACTED SERVICES	10,830.29	4,430.74	4,200.00	4,200.00
AOO.511.1110.470.00	COURT ATTENDANT EQUIPMENT	0.00	290.58	2,000.00	2,000.00
AOO.511.1110.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	100.00	100.00
	TOTAL CONTRACTUAL	15,098.72	7,094.09	10,635.00	10,135.00
	TOTAL EXPENDITURES	161,293.78	106,312.48	169,236.00	174,816.00
REVENUES OVER/ (UNDER) EXPENDITURES		(121,301.78)	(81,418.50)	(112,736.00)	(119,816.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
SUPERVISOR

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
AOO.512.1220.100.00	SUPERVISORS OFC SALARIES	49,000.75	49,499.86	77,000.00	79,695.00
	TOTAL PERSONAL SERVICES	49,000.75	49,499.86	77,000.00	79,695.00
EQUIPMENT/CAPITAL OUTLAY					
AOO.512.1220.210.00	OFFICE EQUIPMENT	0.00	0.00	150.00	1,400.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	150.00	1,400.00
CONTRACTUAL					
AOO.512.1220.410.00	OFFICE SUPPLIES	393.92	86.35	300.00	150.00
AOO.512.1220.430.00	EDUCATIONAL & PROFESSIONA	350.00	225.00	300.00	300.00
AOO.512.1220.431.00	BOOKS/SUBSCRIPTIONS	96.75	0.00	500.00	500.00
AOO.512.1220.450.00	PERSONAL CAR USE	0.00	383.80	0.00	500.00
AOO.512.1220.460.00	CONTRACTED SERVICES	0.00	240.00	0.00	0.00
AOO.512.1220.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	100.00	0.00
	TOTAL CONTRACTUAL	840.67	935.15	1,200.00	1,450.00
TOTAL EXPENDITURES		49,841.42	50,435.01	78,350.00	82,545.00
REVENUES OVER/ (UNDER) EXPENDITURES (49,841.42) (50,435.01) (78,350.00) (82,545.00)					

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
FINANCE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.513.1310.100.00	FINANCE OFC SALARIES	103,102.77	66,857.07	105,470.00	111,187.00
	TOTAL PERSONAL SERVICES	103,102.77	66,857.07	105,470.00	111,187.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.513.1310.210.00	OFFICE EQUIPMENT	1,219.07	0.00	1,000.00	500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,219.07	0.00	1,000.00	500.00
<u>CONTRACTUAL</u>					
AOO.513.1310.410.00	OFFICE SUPPLIES	495.35	951.05	1,000.00	750.00
AOO.513.1310.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	100.00	150.00
AOO.513.1310.450.00	PERSONAL CAR USE	0.00	0.00	0.00	0.00
AOO.513.1310.460.00	CONTRACTED SERVICES	3,301.03	3,514.41	3,000.00	3,500.00
AOO.513.1310.480.00	MISCELLANEOUS EXPENSES	85.78	0.00	0.00	0.00
AOO.513.1320.471.00	AUDITOR	17,500.00	19,000.00	20,000.00	21,100.00
	TOTAL CONTRACTUAL	21,382.16	23,465.46	24,100.00	25,500.00
	TOTAL EXPENDITURES	125,704.00	90,322.53	130,570.00	137,187.00
REVENUES OVER/ (UNDER) EXPENDITURES		(125,704.00)	(90,322.53)	(130,570.00)	(137,187.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
TOWN CLERK

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
AOO.414.1255.00	TOWN CLERK'S FEES	2,145.15	1,072.98	2,500.00	1,000.00
AOO.414.2501.00	PEDDLER/VENDOR PERMITS	0.00	1,450.00	0.00	2,000.00
AOO.414.2658.00	PAVILION RENTAL	4,825.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	<u>6,970.15</u>	<u>2,522.98</u>	<u>2,500.00</u>	<u>3,000.00</u>
STATE SOURCES					
AOO.414.3060.00	RECORDS MANAGEMENT	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	6,970.15	2,522.98	2,500.00	3,000.00
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
AOO.514.1330.100.00	TAX RECEIVER OFC SALARIES	26,071.30	17,165.57	26,702.00	29,187.00
AOO.514.1410.100.00	TOWN CLERK OFC SALARIES	117,792.89	77,739.26	120,614.00	126,799.00
	TOTAL PERSONAL SERVICES	<u>143,864.19</u>	<u>94,904.83</u>	<u>147,316.00</u>	<u>155,986.00</u>
EQUIPMENT/CAPITAL OUTLAY					
AOO.514.1330.210.00	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
AOO.514.1410.210.00	OFFICE EQUIPMENT	4,539.23	0.00	500.00	2,800.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	<u>4,539.23</u>	<u>0.00</u>	<u>500.00</u>	<u>2,800.00</u>
CONTRACTUAL					
AOO.514.1330.410.00	OFFICE SUPPLIES	472.52	880.44	700.00	700.00
AOO.514.1330.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
AOO.514.1410.410.00	OFFICE SUPPLIES	266.48	160.70	900.00	500.00
AOO.514.1410.430.00	EDUCATIONAL & PROFESSIONA	336.56	848.62	1,800.00	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	0.00	11.75	150.00	150.00
AOO.514.1410.460.00	CONTRACTED SERVICES	2,268.95	3,312.74	4,000.00	3,000.00
AOO.514.1410.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	300.00	300.00
AOO.514.1460.460.00	CONTRACTED SERV-REC MGMT	1,195.00	0.00	3,500.00	2,500.00
	TOTAL CONTRACTUAL	<u>4,539.51</u>	<u>5,214.25</u>	<u>11,350.00</u>	<u>8,950.00</u>
	TOTAL EXPENDITURES	152,942.93	100,119.08	159,166.00	167,736.00
REVENUES OVER/ (UNDER) EXPENDITURES		(145,972.78)	(97,596.10)	(156,666.00)	(164,736.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
ASSESSOR

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
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
STATE SOURCES					
AOO.415.3040.00	STAR PROGRAM	0.00	0.00	0.00	0.00
AOO.415.3118.00	STATE REVAL REVENUE	14,646.30	0.00	0.00	0.00
	TOTAL STATE SOURCES	14,646.30	0.00	0.00	0.00
	TOTAL REVENUES	14,646.30	0.00	0.00	0.00
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
AOO.515.1355.100.00	ASSESSORS OFC SALARIES	127,094.21	85,511.82	131,074.00	146,161.00
	TOTAL PERSONAL SERVICES	127,094.21	85,511.82	131,074.00	146,161.00
EQUIPMENT/CAPITAL OUTLAY					
AOO.515.1355.210.00	OFFICE EQUIPMENT	2,590.24	784.56	1,000.00	1,700.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	2,590.24	784.56	1,000.00	1,700.00
CONTRACTUAL					
AOO.515.1355.410.00	OFFICE SUPPLIES	236.21	223.66	730.00	600.00
AOO.515.1355.430.00	EDUCATIONAL & PROFESSIONA	2,431.64	863.17	2,500.00	5,000.00
AOO.515.1355.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	100.00	100.00
AOO.515.1355.450.00	PERSONAL CAR USE	746.95	371.21	500.00	500.00
AOO.515.1355.460.00	CONTRACTED SERVICES	688.35	2,368.50	2,000.00	2,100.00
AOO.515.1355.480.00	MISCELLANEOUS EXPENSES	100.00	0.00	100.00	0.00
AOO.515.1355.489.00	LEGAL NOTICES	0.00	0.00	0.00	262.00
AOO.515.1355.490.00	ASSESSMENT/REVALUATION	6,579.74	2,759.23	18,000.00	10,000.00
AOO.515.1355.491.00	DEEDS	0.00	0.00	300.00	300.00
	TOTAL CONTRACTUAL	10,782.89	6,585.77	24,230.00	18,862.00
	TOTAL EXPENDITURES	140,467.34	92,882.15	156,304.00	166,723.00
REVENUES OVER/ (UNDER) EXPENDITURES		(125,821.04)	(92,882.15)	(156,304.00)	(166,723.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
SHARED SERVICES

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.416.1001.00	PROPERTY TAXES	1,815,497.00	1,980,869.00	1,980,869.00	2,187,693.00
AOO.416.1081.00	OTHER PMTS IN LIEU OF TAXES	44,380.75	45,327.75	45,297.00	46,274.00
AOO.416.1090.00	TAX PENALTIES	61,213.15	47,287.48	60,000.00	66,500.00
AOO.416.1170.00	FRANCHISE TAX	111,404.50	107,414.67	130,000.00	130,000.00
AOO.416.2401.00	INTEREST & EARNINGS	92,085.81	48,454.79	100,000.00	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	54,408.00	12,408.00	0.00	0.00
AOO.416.2705.00	TOWN CELEBRATIONS	0.00	10,450.00	20,000.00	25,000.00
AOO.416.2770.00	MISCELLANEOUS INCOME	3,298.34	570.85	5,000.00	5,000.00
	TOTAL LOCAL SOURCES	2,182,287.55	2,252,782.54	2,341,166.00	2,560,467.00
<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	342,247.95	197,419.26	410,000.00	418,000.00
AOO.416.3089.00	STATE AID - OTHER	6,315.00	18,945.00	6,315.00	6,315.00
AOO.416.3897.00	GRANTS	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	438,837.95	216,364.26	506,590.00	514,590.00
<u>FEDERAL SOURCES</u>					
AOO.416.4089.00	FEDERAL AID OTHER	0.00	25,187.92	0.00	0.00
	TOTAL FEDERAL SOURCES	0.00	25,187.92	0.00	0.00
	TOTAL REVENUES	2,621,125.50	2,494,334.72	2,847,756.00	3,075,057.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.516.1480.100.00	PUBLIC SERVICE SALARIES	9,862.06	6,492.83	10,100.00	10,453.00
AOO.516.1620.100.00	OPERATIONS SALARIES	17,406.71	13,029.84	20,409.00	21,741.00
AOO.516.1680.100.00	DATA PROCESSING SALARIES	5,527.15	3,570.99	5,555.00	5,833.00
	TOTAL PERSONAL SERVICES	32,795.92	23,093.66	36,064.00	38,027.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.516.1620.210.00	EQUIPMENT-OPERATIONS	0.00	79.99	3,000.00	500.00
AOO.516.1670.210.00	EQUIPMENT-PRINT/MAIL	0.00	0.00	1,500.00	500.00
AOO.516.1680.210.00	EQUIPMENT-COMPUTER	8,809.06	0.00	5,000.00	2,500.00
AOO.516.1940.200.00	LAND PURCHASE	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	8,809.06	79.99	9,500.00	3,500.00
<u>CONTRACTUAL</u>					
AOO.516.1380.460.00	FISCAL AGENT FEES	0.00	0.00	0.00	0.00
AOO.516.1420.472.00	LEGAL/LABOR	4,282.50	6,765.00	10,000.00	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	31,711.06	19,310.00	28,000.00	33,000.00
AOO.516.1430.460.00	CONTRACTED SERV-PERSONNEL	3,689.43	3,357.47	3,000.00	3,400.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
SHARED SERVICES

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
AOO.516.1430.462.00	PAYROLL SERVICE	35,279.97	29,164.09	35,000.00	38,000.00
AOO.516.1430.463.00	EMPLOYEE HANDBOOK	700.00	1,250.00	1,500.00	0.00
AOO.516.1430.465.00	STAFF TRAINING	1,260.00	0.00	0.00	0.00
AOO.516.1440.475.00	ENGINEERING	23,177.50	6,497.42	5,000.00	5,000.00
AOO.516.1480.450.00	PERSONAL CAR USE	1,806.40	2,533.83	3,500.00	3,900.00
AOO.516.1620.415.00	JANITORIAL SUPPLIES	1,652.42	2,928.35	3,500.00	3,000.00
AOO.516.1620.422.00	EQUIPMENT REPAIR/RENTAL	0.00	0.00	1,000.00	0.00
AOO.516.1620.425.00	MAINTENANCE SUPPLIES	3,341.51	1,392.89	2,500.00	2,250.00
AOO.516.1620.441.00	GAS & ELECTRIC, TOWN HALL	71,923.74	63,679.34	70,000.00	88,000.00
AOO.516.1620.442.00	TELEPHONE, TOWN HALL	22,656.34	16,599.14	23,000.00	22,000.00
AOO.516.1620.443.00	CELL PHONE	955.96	529.45	1,000.00	850.00
AOO.516.1620.444.00	WATER & MISC, TOWN HALL	4,226.64	3,061.76	3,500.00	29,000.00
AOO.516.1620.460.00	CONTRACTED SERV-OPERATION	39,373.59	21,664.43	30,000.00	30,000.00
AOO.516.1620.469.00	TOWN HALL CLEANING	0.00	0.00	0.00	1,000.00
AOO.516.1620.480.00	MISC EXPENSES-OPERATIONS (	19.09)	1,160.70	150.00	500.00
AOO.516.1620.490.00	TOWN HALL IMPROVEMENTS	41,978.14	19,322.49	40,000.00	20,000.00
AOO.516.1670.410.00	OFFICE SUPPLIES	981.23	2,492.66	1,000.00	1,000.00
AOO.516.1670.418.00	POSTAGE	12,624.83	7,139.88	10,000.00	9,500.00
AOO.516.1670.422.00	EQUIPMENT REPAIR/RENTAL	0.00	0.00	0.00	0.00
AOO.516.1670.460.00	CONTRACTED SERVICES	6,593.01	8,135.66	7,500.00	6,000.00
AOO.516.1670.490.00	LEGAL NOTICE	2,423.70	2,597.44	3,000.00	2,500.00
AOO.516.1680.431.00	BOOKS/SUBSCRIPTIONS	0.00	6,609.60	6,500.00	6,500.00
AOO.516.1680.460.00	CONTRACTED SERV-IT	49,905.95	37,524.71	50,000.00	55,000.00
AOO.516.1910.476.00	LIABILITY INSURANCE	143,688.87	107,282.86	175,000.00	192,500.00
AOO.516.1920.430.00	MUNICIPAL DUES	1,350.00	1,500.00	1,350.00	1,500.00
AOO.516.1989.460.00	CONTRACTED SERVICES	3,000.00	0.00	2,000.00	1,500.00
AOO.516.1990.400.00	MISC. CONTINGENCY	0.00	0.00	10,000.00	10,000.00
AOO.516.7550.490.00	TOWN CELEBRATIONS	46,262.03	55,384.40	40,000.00	40,000.00
AOO.516.8989.401.00	FRANCHISE FEES	1,124.88	1,121.88	1,500.00	1,250.00
AOO.516.8989.402.00	COMIDA TAX BILLS	27,123.59	27,440.98	27,538.00	28,020.00
AOO.516.8989.480.00	MISC REIMBURSEMENTS	100.00	0.00	100.00	0.00
	TOTAL CONTRACTUAL	583,174.20	456,446.43	596,138.00	645,170.00
DEBT PRINCIPAL					
AOO.516.9789.600.00	PRINCIPAL ON LONG-TERM DE	0.00	0.00	0.00	0.00
	TOTAL DEBT PRINCIPAL	0.00	0.00	0.00	0.00
DEBT INTEREST					
AOO.516.9789.700.00	INTEREST ON LONG-TERM DEB	0.00	0.00	0.00	0.00
	TOTAL DEBT INTEREST	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	624,779.18	479,620.08	641,702.00	686,697.00
	REVENUES OVER/ (UNDER) EXPENDITURES	1,996,346.32	2,014,714.64	2,206,054.00	2,388,360.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
PUBLIC SAFETY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	93.99	785.46	1,000.00	750.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	93.99	785.46	1,000.00	750.00
<u>CONTRACTUAL</u>					
AOO.530.3310.441.00	TRAFFIC LIGHT ELECTRIC	359.35	314.31	400.00	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	359.35	314.31	400.00	400.00
TOTAL EXPENDITURES		453.34	1,099.77	1,400.00	1,150.00
REVENUES OVER/ (UNDER) EXPENDITURES		(453.34)	(1,099.77)	(1,400.00)	(1,150.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
ANIMAL CONTROL

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.435.1550.00	DOG WARDEN FEES	380.00	0.00	1,000.00	0.00
AOO.435.1550.01	VETERINARY FEES	141.00	0.00	100.00	0.00
AOO.435.1550.02	DOG TRANSPORT FEES	75.00	0.00	100.00	0.00
AOO.435.1550.03	DOG FEE SURCHARGE	55.00	0.00	100.00	0.00
AOO.435.2544.00	DOG LICENSES	10,482.00	5,875.00	9,500.00	10,000.00
AOO.435.2705.00	SHELTER DONATIONS	0.00	10.00	0.00	0.00
	TOTAL LOCAL SOURCES	11,133.00	5,885.00	10,800.00	10,000.00
	TOTAL REVENUES	11,133.00	5,885.00	10,800.00	10,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.535.3510.100.00	ANIMAL CONTROL SALARIES	19,296.16	0.00	22,582.00	0.00
	TOTAL PERSONAL SERVICES	19,296.16	0.00	22,582.00	0.00
<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	98.07	43.84	250.00	0.00
AOO.535.3510.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	0.00	0.00
AOO.535.3510.451.00	GASOLINE	938.76	0.00	1,200.00	0.00
AOO.535.3510.452.00	VEHICLE MAINTENANCE	802.82	0.00	1,200.00	0.00
AOO.535.3510.460.00	CONTRACTED SERVICES	4,027.60	21,519.00	3,500.00	20,400.00
AOO.535.3510.461.00	UNIFORMS	224.25	0.00	150.00	0.00
AOO.535.3510.462.00	SHELTER DONATION DISTRIBU	0.00	0.00	0.00	0.00
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	6,091.50	21,562.84	6,300.00	20,400.00
	TOTAL EXPENDITURES	25,387.66	21,562.84	28,882.00	20,400.00
REVENUES OVER/ (UNDER)	EXPENDITURES	(14,254.66)	(15,677.84)	(18,082.00)	(10,400.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
CIVIL DEFENSE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.436.2770.00	AGENCY INCOME	5,000.00	0.00	5,000.00	2,500.00
	TOTAL LOCAL SOURCES	5,000.00	0.00	5,000.00	2,500.00
	TOTAL REVENUES	5,000.00	0.00	5,000.00	2,500.00
<u>EXPENDITURES</u>					
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.536.3640.210.00	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
AOO.536.3640.211.00	FIELD EQUIPMENT	8,315.49	3,899.52	3,400.00	3,900.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	8,315.49	3,899.52	3,400.00	3,900.00
<u>CONTRACTUAL</u>					
AOO.536.3640.410.00	OFFICE SUPPLIES	78.33	0.00	0.00	0.00
AOO.536.3640.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	0.00	0.00
AOO.536.3640.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	0.00	0.00
AOO.536.3640.451.00	GASOLINE	325.82	256.07	0.00	300.00
AOO.536.3640.452.00	VEHICLE MAINTENANCE	57.96	0.00	0.00	0.00
AOO.536.3640.460.00	CONTRACTED SERVICES	1,371.27	145.00	0.00	500.00
AOO.536.3640.461.00	UNIFORMS	3,209.52	0.00	0.00	0.00
AOO.536.3640.476.00	LIABILITY INSURANCE	3,287.09	0.00	6,600.00	0.00
AOO.536.3640.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	8,329.99	401.07	6,600.00	800.00
	TOTAL EXPENDITURES	16,645.48	4,300.59	10,000.00	4,700.00
REVENUES OVER/ (UNDER) EXPENDITURES		(11,645.48)	(4,300.59)	(5,000.00)	(2,200.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
HIGHWAY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>FEDERAL SOURCES</u>					
AOO.450.4089.00	FEDERAL AID OTHER	53,528.00	13,576.20	0.00	0.00
	TOTAL FEDERAL SOURCES	53,528.00	13,576.20	0.00	0.00
	TOTAL REVENUES	53,528.00	13,576.20	0.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.550.5010.100.00	HIGHWAY ADMIN SALARIES	141,461.92	62,922.45	116,652.00	122,678.00
	TOTAL PERSONAL SERVICES	141,461.92	62,922.45	116,652.00	122,678.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
AOO.550.5132.210.00	EQUIPMENT	0.00	549.00	2,500.00	1,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	549.00	2,500.00	1,000.00
<u>CONTRACTUAL</u>					
AOO.550.5010.410.00	OFFICE SUPPLIES	680.73	780.20	1,000.00	1,000.00
AOO.550.5010.450.00	PERSONAL CAR USE	116.48	81.93	250.00	150.00
AOO.550.5132.410.00	OFFICE SUPPLIES	1,035.05	260.97	1,000.00	1,000.00
AOO.550.5132.415.00	JANITORIAL SUPPLIES	1,886.62	1,710.44	1,500.00	2,000.00
AOO.550.5132.425.00	MAINTENANCE SUPPLIES	3,148.66	75.00	3,000.00	1,500.00
AOO.550.5132.430.00	EDUCATIONAL & PROFESSIONA	1,109.86	0.00	500.00	500.00
AOO.550.5132.441.00	GAS & ELECTRIC	16,000.74	19,025.74	16,000.00	20,000.00
AOO.550.5132.442.00	TELEPHONE	4,064.62	2,895.09	4,000.00	3,800.00
AOO.550.5132.443.00	CELL PHONE	965.50	727.93	1,200.00	1,000.00
AOO.550.5132.444.00	WATER	922.08	314.35	500.00	400.00
AOO.550.5132.460.00	CONTRACTED SERVICES	10,454.22	8,271.01	5,000.00	5,000.00
AOO.550.5132.480.00	MISCELLANEOUS EXPENSES	702.83	321.39	500.00	500.00
	TOTAL CONTRACTUAL	41,087.39	34,464.05	34,450.00	36,850.00
	TOTAL EXPENDITURES	182,549.31	97,935.50	153,602.00	160,528.00
REVENUES OVER/ (UNDER) EXPENDITURES		(129,021.31)	(84,359.30)	(153,602.00)	(160,528.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
AOO.470.2002.01	PLAYGROUND - YOUTH	141,358.08	170,757.25	145,000.00	185,000.00
AOO.470.2003.01	PLAYGROUND - BEAR	20,960.25	653.75	22,000.00	0.00
AOO.470.2004.01	NATURE CAMP	13,688.50	16,625.00	14,000.00	17,500.00
AOO.470.2005.01	SCHOOL BEAR	134,395.00	93,947.50	135,000.00	160,000.00
AOO.470.2006.02	HORSEBACK RIDING	4,930.00	2,405.00	5,500.00	5,000.00
AOO.470.2007.02	VACATION CLUB	24,388.50	15,240.00	18,000.00	22,000.00
AOO.470.2008.02	PRE-SCHOOL	51,505.00	43,247.50	60,000.00	55,000.00
AOO.470.2012.02	BOWLING	7,317.00	4,188.14	6,000.00	7,000.00
AOO.470.2013.02	KARATE	7,210.00	105.00	7,500.00	7,500.00
AOO.470.2016.22	SWIMMING	5,151.50	6,742.50	6,000.00	7,000.00
AOO.470.2017.22	AQUATICS	1,472.00	900.00	1,800.00	1,500.00
AOO.470.2019.32	SOCCER CAMP - GIRLS/BOYS	25,132.50	24,170.50	25,000.00	25,000.00
AOO.470.2020.32	BASEBALL CAMP	10,520.00	6,925.00	9,000.00	7,500.00
AOO.470.2021.32	SOFTBALL CAMP	2,092.50	1,950.00	2,500.00	3,000.00
AOO.470.2022.32	VOLLEYBALL CAMP	5,230.00	5,550.00	5,500.00	5,500.00
AOO.470.2023.32	BASKETBALL CAMP	10,285.00	10,771.00	11,000.00	12,000.00
AOO.470.2025.32	GYMNASTICS	0.00	9,556.75	0.00	12,000.00
AOO.470.2026.32	TENNIS	4,180.00	1,200.00	4,000.00	4,000.00
AOO.470.2030.42	SKI CLUB	6,345.00	125.00	8,500.00	7,500.00
AOO.470.2033.42	INTRO SPORTS/PEE WEE SPORTS	5,140.00	2,355.00	4,500.00	5,000.00
AOO.470.2036.42	BABYSITTING TRAINING	5,416.00	1,760.00	5,200.00	4,000.00
AOO.470.2038.42	OTHER PROGRAMS	2,887.00	577.50	3,500.00	2,500.00
AOO.470.2040.42	ART CAMP	6,845.00	9,952.50	6,800.00	10,000.00
AOO.470.2041.42	HOLIDAY PROGRAM	1,900.00	1,982.50	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	21,335.00	2,993.00	2,000.00	2,500.00
AOO.470.2044.32	RUNNING/YOUTH	7,505.00	4,572.00	7,500.00	5,000.00
AOO.470.2045.32	TRACK AND FIELD CONDITIONING	9,447.50	7,185.00	9,500.00	8,000.00
AOO.470.2050.03	BASEBALL	15,225.00	13,850.00	15,000.00	14,000.00
AOO.470.2051.03	SOFTBALL	9,325.00	8,309.37	8,000.00	7,500.00
AOO.470.2052.03	T-BALL	3,582.50	4,050.00	4,000.00	4,000.00
AOO.470.2053.03	BASKETBALL - YOUTH	10,861.00	3,703.75	11,000.00	11,000.00
AOO.470.2054.03	BASKETBALL - GIRLS	1,115.00	0.00	0.00	0.00
AOO.470.2055.03	FLOOR HOCKEY - YOUTH	5,325.00	4,435.00	4,500.00	4,500.00
AOO.470.2056.03	FLAG FOOTBALL	22,246.50	24,625.75	19,000.00	24,000.00
AOO.470.2060.04	SR TRIPS	45,315.35	38,356.67	45,000.00	45,000.00
AOO.470.2064.04	SR ENTERTAINMENT/EVENING MEAL	16,741.27	7,585.38	8,750.00	9,000.00
AOO.470.2066.04	SR OTHER	2,328.67	1,527.67	3,000.00	2,500.00
AOO.470.2067.04	SR FITNESS	7,494.68	5,018.70	6,500.00	7,000.00
AOO.470.2068.04	SR VAN CHARGES	967.00	748.00	750.00	1,000.00
AOO.470.2075.05	AEROBICS FEES	2,534.34	2,988.50	0.00	3,500.00
AOO.470.2077.05	BASKETBALL - MEN'S	3,175.00	2,105.00	1,600.00	3,000.00
AOO.470.2078.05	CRAFTS	1,575.00	860.00	1,200.00	1,200.00
AOO.470.2084.05	SWIMMING - ADULT	1,692.00	761.00	1,200.00	1,200.00
AOO.470.2085.05	OTHER PROGRAMS	13,133.50	7,048.80	12,000.00	12,000.00
AOO.470.2091.06	NUTRITION	23,064.41	10,263.66	32,000.00	28,000.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
AOO.470.2350.00	RECREATION FUNDS - OTHER GOVT	0.00	14,317.83	0.00	0.00
AOO.470.2655.00	AMUSEMENT PARK TICKETS	1,734.00	1,685.00	1,750.00	1,750.00
AOO.470.2665.00	SALE OF EQUIPMENT	0.00	0.00	0.00	1,000.00
	TOTAL LOCAL SOURCES	724,071.55	598,677.47	702,550.00	764,150.00
STATE SOURCES					
AOO.470.3115.00	STATE RECREATION	3,458.00	0.00	162,000.00	3,458.00
	TOTAL STATE SOURCES	3,458.00	0.00	162,000.00	3,458.00
FEDERAL SOURCES					
AOO.470.4089.00	FEDERAL AID OTHER	0.00	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES					
		727,529.55	598,677.47	864,550.00	767,608.00

EXPENDITURESPERSONAL SERVICES

AOO.570.7020.100.00	RECREATION ADMIN SALARIES	326,711.17	223,317.17	359,339.00	388,494.00
AOO.570.7140.100.00	RECREATION CTR SALARIES	215,806.69	200,383.87	191,475.00	212,000.00
AOO.570.7310.100.00	YOUTH PROGRAM SALARIES	7,636.04	4,642.08	6,986.00	7,500.00
AOO.570.7610.100.00	SENIOR PROGRAM SALARIES	11,395.76	12,388.15	9,833.00	15,000.00
AOO.570.7989.110.06	KITCHEN HELP	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	561,549.66	440,731.27	567,633.00	622,994.00

EQUIPMENT/CAPITAL OUTLAY

AOO.570.7020.210.00	EQUIPMENT	14,712.92	42,376.00	120,000.00	5,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	14,712.92	42,376.00	120,000.00	5,000.00

CONTRACTUAL

AOO.570.7020.410.00	OFFICE SUPPLIES	1,271.21	1,804.46	2,000.00	2,000.00
AOO.570.7020.411.00	BROCHURES	800.00	0.00	1,600.00	0.00
AOO.570.7020.422.00	EQUIPMENT REPAIR/RENTAL	28,587.31	24,807.71	28,000.00	29,000.00
AOO.570.7020.430.00	EDUCATIONAL & PROFESSIONAL	7,094.33	1,571.21	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	1,973.03	1,547.08	2,500.00	2,250.00
AOO.570.7020.452.00	VEHICLE MAINTENANCE	6,759.59	3,469.50	4,000.00	4,000.00
AOO.570.7020.480.00	MISCELLANEOUS EXPENSES	141.98	0.00	500.00	500.00
AOO.570.7020.490.00	OFFICE RENT	34,936.20	27,250.20	34,937.00	37,606.00
AOO.570.7111.490.00	SPECIAL EVENTS	4,143.40	739.15	2,500.00	1,250.00
AOO.570.7140.416.01	PLAYGROUND SUPPLIES	3,110.12	1,527.50	3,500.00	3,000.00
AOO.570.7140.491.01	PLAYGROUND - YOUTH	35,054.74	55,691.50	32,000.00	38,000.00
AOO.570.7140.493.01	NATURE CAMP	3,024.59	5,204.22	5,500.00	4,000.00
AOO.570.7140.494.01	SCHOOL BEAR EXPENSE	8,662.80	12,212.22	10,000.00	10,000.00
AOO.570.7310.487.32	TRACK AND FIELD CONDITION	7,242.25	170.00	6,650.00	6,000.00
AOO.570.7310.488.32	RUNNING YOUTH EXPENSE	4,910.00	3,257.75	5,250.00	3,750.00
AOO.570.7310.489.32	FOOTBALL CAMP EXPENSE	0.00	0.00	0.00	0.00
AOO.570.7310.489.42	HOLIDAY PROGRAM EXPENSE	11,997.76	8,981.29	10,000.00	11,000.00
AOO.570.7310.490.22	SWIMMING EXPENSE	9,072.08	8,266.42	5,500.00	9,500.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
RECREATION

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
AOO.570.7310.490.42	SKI CLUB EXPENSE	5,437.58	4,817.00	6,000.00	5,750.00
AOO.570.7310.491.32	SOCCER CAMP BOYS/GIRLS EX	17,828.60	18,204.70	17,500.00	18,750.00
AOO.570.7310.491.42	SKI CLUB TRIPS EXPENSE	100.00	100.00	0.00	0.00
AOO.570.7310.492.02	HORSEBACK RIDING EXPENSE	4,111.00	1,735.00	4,400.00	4,000.00
AOO.570.7310.492.32	BASEBALL CAMP EXPENSE	7,463.75	3,235.00	6,300.00	5,625.00
AOO.570.7310.493.02	VACATION CLUB EXPENSE	6,041.75	3,766.31	6,000.00	6,500.00
AOO.570.7310.493.32	SOFTBALL CAMP EXPENSE	1,517.50	910.00	1,750.00	2,250.00
AOO.570.7310.493.42	INTRO TO SPORTS EXPENSE	2,608.75	3,662.50	2,750.00	3,000.00
AOO.570.7310.494.02	PRE-SCHOOL EXPENSE	1,335.00	140.00	1,000.00	1,000.00
AOO.570.7310.494.32	VOLLEYBALL CAMP EXPENSE	3,852.75	4,143.00	3,850.00	4,125.00
AOO.570.7310.494.42	BABYSITTING TRAINING EXPE	3,922.00	1,570.00	4,160.00	3,000.00
AOO.570.7310.495.32	GYMNASTICS EXPENSE	0.00	0.00	0.00	9,000.00
AOO.570.7310.497.32	BASKETBALL CAMP EXPENSE	8,241.00	7,788.65	7,700.00	9,000.00
AOO.570.7310.498.02	BOWLING EXPENSE	3,736.15	4,469.50	4,200.00	5,250.00
AOO.570.7310.498.32	TENNIS EXPENSE	1,637.50	0.00	2,800.00	2,100.00
AOO.570.7310.498.42	OTHER PROGRAMS	1,486.58	7,074.64	2,450.00	1,500.00
AOO.570.7310.499.02	KARATE EXPENSE	98.00	0.00	750.00	500.00
AOO.570.7310.499.42	ART CAMP EXPENSE	4,914.00	6,825.00	4,760.00	7,500.00
AOO.570.7315.490.03	BASEBALL TEAM EXPENSE	8,403.86	19,709.27	12,250.00	10,000.00
AOO.570.7315.491.03	SOFTBALL TEAM	5,837.21	4,221.93	6,500.00	3,000.00
AOO.570.7315.492.03	T BALL TEAM	4,295.43	2,622.53	4,500.00	2,000.00
AOO.570.7315.493.03	BASKETBALL - YOUTH TEAM	8,431.82	8,595.07	8,750.00	8,750.00
AOO.570.7315.495.03	FLOOR HOCKEY - YOUTH TEAM	1,238.96	2,103.01	1,400.00	1,500.00
AOO.570.7315.496.03	FLAG FOOTBAL TEAM	10,864.51	4,313.20	13,000.00	13,500.00
AOO.570.7610.480.04	MISCELLANEOUS EXPENSES	0.00	0.00	500.00	500.00
AOO.570.7610.490.04	TRIPS	49,383.10	38,692.80	47,000.00	50,000.00
AOO.570.7610.494.04	SR ENTERTAINMENT/EVENING	15,858.41	13,227.12	14,000.00	15,000.00
AOO.570.7610.496.04	SR OTHER	2,918.98	10,813.55	1,500.00	2,000.00
AOO.570.7610.497.04	SR FITNESS	5,327.74	3,737.53	4,550.00	5,250.00
AOO.570.7620.400.05	OTHER PROGRAMS-ADULT	6,591.46	3,704.10	8,400.00	6,500.00
AOO.570.7620.490.05	AEROBIC FEES	1,179.50	2,524.30	0.00	2,625.00
AOO.570.7620.492.05	MEN'S BASKETBALL	1,022.98	932.50	700.00	2,250.00
AOO.570.7620.493.05	CRAFTS	1,228.80	511.10	840.00	900.00
AOO.570.7620.496.05	T SHIRTS	10,406.47	5,011.97	7,500.00	6,500.00
AOO.570.7989.420.00	AMUSEMENT PARK TICKETS	1,917.00	1,858.50	1,750.00	1,800.00
AOO.570.7989.490.06	NUTRITION	17,289.81	9,071.37	16,500.00	17,250.00
	TOTAL CONTRACTUAL	395,309.34	356,591.36	389,947.00	409,531.00
TOTAL EXPENDITURES		971,571.92	839,698.63	1,077,580.00	1,037,525.00
REVENUES OVER/(UNDER) EXPENDITURES		(244,042.37)	(241,021.16)	(213,030.00)	(269,917.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
PARKS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
AOO.471.2001.00	RECREATION FUND	26,350.00	11,900.00	20,000.00	23,000.00
AOO.471.2012.00	PAVILION RENTAL FEES	0.00	675.00	0.00	6,500.00
AOO.471.2656.00	PARK REVENUE	40,400.00	1,035.00	36,000.00	43,000.00
AOO.471.2658.00	PAVILION RENTALS	0.00	2,000.00	6,500.00	0.00
AOO.471.2665.00	SALE OF EQUIPMENT	31,614.80	5,955.00	10,000.00	7,500.00
AOO.471.2705.00	GIFTS AND DONATIONS	1,150.00	0.00	2,000.00	2,000.00
AOO.471.2770.00	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	99,514.80	21,565.00	74,500.00	82,000.00
STATE SOURCES					
AOO.471.3897.00	GRANTS	0.00	50,000.00	0.00	0.00
	TOTAL STATE SOURCES	0.00	50,000.00	0.00	0.00
FEDERAL SOURCES					
AOO.471.4089.00	FEDERAL AID OTHER	257,947.50	210,956.20	0.00	0.00
	TOTAL FEDERAL SOURCES	257,947.50	210,956.20	0.00	0.00
	TOTAL REVENUES	357,462.30	282,521.20	74,500.00	82,000.00
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
AOO.571.7110.100.00	PARKS SALARIES	296,744.15	203,573.58	274,275.00	298,946.00
	TOTAL PERSONAL SERVICES	296,744.15	203,573.58	274,275.00	298,946.00
EQUIPMENT/CAPITAL OUTLAY					
AOO.571.7110.210.00	EQUIPMENT	197,079.48	161,995.33	360,000.00	350,000.00
AOO.571.7110.211.00	OFFICE EQUIPMENT	3,837.86	0.00	0.00	1,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	200,917.34	161,995.33	360,000.00	351,000.00
CONTRACTUAL					
AOO.571.7110.410.00	OFFICE SUPPLIES	402.45	414.03	1,000.00	1,000.00
AOO.571.7110.422.00	EQUIPMENT REPAIRS/RENTAL	4,950.13	13,812.68	8,000.00	10,000.00
AOO.571.7110.425.00	MAINTENANCE SUPPLIES	40,891.47	24,232.99	42,000.00	40,000.00
AOO.571.7110.430.00	EDUCATIONAL & PROFESSIONAL	2,801.63	1,365.80	2,500.00	2,500.00
AOO.571.7110.451.00	GASOLINE	19,370.10	22,080.56	21,000.00	24,000.00
AOO.571.7110.452.00	VEHICLE MAINTENANCE	1,871.53	262.84	2,500.00	2,000.00
AOO.571.7110.460.00	CONTRACTED SERVICES	10,772.29	8,428.18	10,000.00	10,000.00
AOO.571.7110.461.00	UNIFORMS	1,841.72	1,337.68	1,600.00	1,600.00
AOO.571.7110.480.00	MISCELLANEOUS	0.00	0.00	0.00	0.00
AOO.571.7110.490.00	PARK IMPROVEMENTS	14,435.34	13,677.00	12,000.00	10,000.00
	TOTAL CONTRACTUAL	97,336.66	85,611.76	100,600.00	101,100.00
	TOTAL EXPENDITURES	594,998.15	451,180.67	734,875.00	751,046.00
REVENUES OVER/(UNDER) EXPENDITURES		(237,535.85)	(168,659.47)	(660,375.00)	(669,046.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026AOO-GENERAL FUND
LIBRARY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>FEDERAL SOURCES</u>					
AOO.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	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: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
HISTORICAL

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.475.2670.00	BOOK SALE	54.00	0.00	0.00	0.00
AOO.475.2705.00	GIFTS & DONATIONS	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	54.00	0.00	0.00	0.00
	TOTAL REVENUES	54.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.575.7510.100.00	HISTORIAN SALARIES	7,283.76	5,011.62	7,796.00	7,980.00
	TOTAL PERSONAL SERVICES	7,283.76	5,011.62	7,796.00	7,980.00
<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	6,132.52	2,894.45	2,500.00	4,400.00
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	2,010.00	0.00	500.00	500.00
AOO.575.7510.480.00	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00
AOO.575.7520.410.00	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
AOO.575.7520.430.00	EDUCATIONAL & PROFESSIONA	0.00	0.00	100.00	0.00
AOO.575.7520.431.00	BOOKS/SUBSCRIPTIONS	0.00	0.00	0.00	0.00
AOO.575.7520.441.00	GAS & ELECTRIC, HISTORICA	2,455.19	1,964.43	2,000.00	2,800.00
AOO.575.7520.442.00	TELEPHONE, HISTORICAL	1,515.12	1,177.78	1,500.00	1,500.00
AOO.575.7520.444.00	WATER, HISTORICAL	104.77	87.95	100.00	100.00
AOO.575.7520.460.00	CONTRACTED SERVICES	9,947.58	1,288.44	0.00	0.00
AOO.575.7520.480.00	MISCELLANEOUS EXPENSES	2.00	2.00	50.00	5.00
	TOTAL CONTRACTUAL	22,167.18	7,415.05	6,750.00	9,305.00
	TOTAL EXPENDITURES	29,450.94	12,426.67	14,546.00	17,285.00
REVENUES OVER/(UNDER)	EXPENDITURES	(29,396.94)	(12,426.67)	(14,546.00)	(17,285.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
V.F.W.

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
AOO.476.2012.00	VFW RENTALS	0.00	1,785.00	0.00	8,550.00
AOO.476.2657.00	V.F.W. RENTALS	13,225.00	(300.00)	0.00	0.00
AOO.476.2680.00	INSURANCE CLAIMS	47,496.06	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	<u>60,721.06</u>	<u>1,485.00</u>	<u>0.00</u>	<u>8,550.00</u>
	TOTAL REVENUES	60,721.06	1,485.00	0.00	8,550.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
AOO.576.7520.100.00	VFW OFFICE SALARIES	<u>2,352.50</u>	<u>430.50</u>	<u>0.00</u>	<u>1,320.00</u>
	TOTAL PERSONAL SERVICES	2,352.50	430.50	0.00	1,320.00
<u>CONTRACTUAL</u>					
AOO.576.7520.441.00	GAS & ELECTRIC,VFW	4,630.36	3,620.57	3,500.00	5,200.00
AOO.576.7520.442.00	TELEPHONE, VFW	0.00	0.00	0.00	0.00
AOO.576.7520.444.00	WATER, VFW	581.90	236.40	250.00	300.00
AOO.576.7520.460.00	CONTRACTED SERVICES	22,269.36	6,730.16	2,500.00	5,000.00
AOO.576.7520.461.00	CONTRACTED SERVICES-RENOV	0.00	0.00	0.00	5,000.00
AOO.576.7520.469.00	CLEANING SERVICE	0.00	0.00	0.00	500.00
AOO.576.7520.480.00	MISCELLANEOUS EXPENSES	2.00	2.00	0.00	0.00
AOO.576.7520.490.00	PROCEEDS	<u>8,342.50</u>	<u>775.00</u>	<u>0.00</u>	<u>3,375.00</u>
	TOTAL CONTRACTUAL	<u>35,826.12</u>	<u>11,364.13</u>	<u>6,250.00</u>	<u>19,375.00</u>
	TOTAL EXPENDITURES	38,178.62	11,794.63	6,250.00	20,695.00
	REVENUES OVER/(UNDER) EXPENDITURES	22,542.44	(10,309.63)	(6,250.00)	(12,145.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026AOO-GENERAL FUND
ENVIRONMENTAL

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES		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: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
EMPLOYEE BENEFITS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>EMPLOYEE BENEFITS</u>					
AOO.590.9010.810.00	NYS RETIREMENT	202,124.00	51,991.00	230,000.00	257,000.00
AOO.590.9030.810.00	SOCIAL SECURITY	100,585.98	76,364.04	107,000.00	113,400.00
AOO.590.9030.820.00	MEDICARE TAX	23,523.70	17,859.12	25,000.00	26,600.00
AOO.590.9040.810.00	WORKERS COMPENSATION	12,409.00	17,269.28	12,500.00	10,500.00
AOO.590.9045.810.00	LIFE INSURANCE	0.00	0.00	0.00	0.00
AOO.590.9050.810.00	UNEMPLOYMENT INSURANCE	12,168.25	6,125.25	5,000.00	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	389,205.93	388,839.26	445,000.00	472,000.00
AOO.590.9089.810.00	LONGEVITY	10,250.00	0.00	11,350.00	0.00
	TOTAL EMPLOYEE BENEFITS	<u>750,266.86</u>	<u>558,447.95</u>	<u>835,850.00</u>	<u>884,500.00</u>
TOTAL EXPENDITURES		750,266.86	558,447.95	835,850.00	884,500.00
REVENUES OVER/(UNDER) EXPENDITURES		(750,266.86)	(558,447.95)	(835,850.00)	(884,500.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
DEBT

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
DEBT PRINCIPAL					
AOO.595.9789.600.00	OTHER LT DEBT - PRINCIPAL	20,968.74	0.00	0.00	17,901.00
	TOTAL DEBT PRINCIPAL	20,968.74	0.00	0.00	17,901.00
DEBT INTEREST					
AOO.595.9789.700.00	OTHER LT DEBT - INTEREST	4,219.18	0.00	0.00	7,288.00
	TOTAL DEBT INTEREST	4,219.18	0.00	0.00	7,288.00
	TOTAL EXPENDITURES	25,187.92	0.00	0.00	25,189.00
REVENUES OVER/(UNDER) EXPENDITURES		(25,187.92)	0.00	0.00	(25,189.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

AOO-GENERAL FUND
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
TRANSFERS & PROC OF OBLI					
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	0.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
INTERFUND TRANSFER					
AOO.599.9901.910.00	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00
AOO.599.9950.910.00	TRANSFER TO CAPITAL FUND	312,705.10	229,626.20	0.00	0.00
	TOTAL INTERFUND TRANSFER	<u>312,705.10</u>	<u>229,626.20</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	312,705.10	229,626.20	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES		(312,705.10)	(229,626.20)	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026AOO-GENERAL FUND
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
	FUND TOTAL REVENUES	3,898,161.86	3,484,271.55	4,238,606.00	4,380,715.00
	FUND TOTAL EXPENDITURES	<u>4,245,086.06</u>	<u>3,172,276.18</u>	<u>4,238,606.00</u>	<u>4,380,715.00</u>
	REVENUES OVER/ (UNDER) EXPENDITURES	(346,924.20)	311,995.37	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026BOO-PART TOWN
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	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
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026BOO-PART TOWN
TOWN CLERK

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.514.4020.100.00	REGISTRAR OFC SALARIES	3,121.67	2,055.19	3,197.00	3,357.00
	TOTAL PERSONAL SERVICES	3,121.67	2,055.19	3,197.00	3,357.00
	TOTAL EXPENDITURES	3,121.67	2,055.19	3,197.00	3,357.00
REVENUES OVER/(UNDER) EXPENDITURES		(3,121.67)	(2,055.19)	(3,197.00)	(3,357.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026BOO-PART TOWN
ASSESSOR

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>CONTRACTUAL</u>					
BOO.515.1355.490.00	BRD ASSESSMENT REVIEW	2,630.93	2,455.26	3,000.00	1,200.00
	TOTAL CONTRACTUAL	2,630.93	2,455.26	3,000.00	1,200.00
TOTAL EXPENDITURES		2,630.93	2,455.26	3,000.00	1,200.00
REVENUES OVER/(UNDER) EXPENDITURES		(2,630.93)	(2,455.26)	(3,000.00)	(1,200.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
SHARED SERVICES

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	1,886,974.07	753,217.56	1,353,748.00	1,363,343.00
BOO.416.2401.00	INTEREST & EARNINGS	91,684.25	65,433.78	60,000.00	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	<u>1,978,658.32</u>	<u>818,651.34</u>	<u>1,413,748.00</u>	<u>1,423,343.00</u>
<u>STATE SOURCES</u>					
BOO.416.3897.00	GRANTS	0.00	0.00	0.00	0.00
	TOTAL STATE SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES		1,978,658.32	818,651.34	1,413,748.00	1,423,343.00
<u>EXPENDITURES</u>					
<u>CONTRACTUAL</u>					
BOO.516.1420.460.00	TOWN CODE UPDATES	4,515.00	0.00	10,000.00	15,000.00
BOO.516.1990.400.00	MISC CONTINGENCY	0.00	0.00	0.00	0.00
BOO.516.8030.460.00	CONTRACTED SERVICES	4,280.00	0.00	20,000.00	10,000.00
	TOTAL CONTRACTUAL	<u>8,795.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>25,000.00</u>
TOTAL EXPENDITURES		8,795.00	0.00	30,000.00	25,000.00
REVENUES OVER/(UNDER) EXPENDITURES		1,969,863.32	818,651.34	1,383,748.00	1,398,343.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
PUBLIC SAFETY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.530.3410.100.00	FIRE PROTECTION SALARIES	8,119.45	0.00	9,501.00	0.00
	TOTAL PERSONAL SERVICES	8,119.45	0.00	9,501.00	0.00
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
BOO.530.3410.210.00	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>					
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	500.00	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	0.00	0.00	0.00	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	0.00	0.00	1,200.00	1,200.00
TOTAL EXPENDITURES		8,119.45	0.00	10,701.00	1,200.00
REVENUES OVER/(UNDER) EXPENDITURES		(8,119.45)	0.00	(10,701.00)	(1,200.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
BUILDING

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
BOO.437.2378.00	WATER SERVICE OTHER GOV	400.00	400.00	400.00	400.00
BOO.437.2410.00	CERTIFICATES OF COMPLIANCE	0.00	150.00	0.00	500.00
BOO.437.2555.00	BUILDING PERMITS	50,201.55	28,873.25	48,000.00	45,000.00
BOO.437.2665.00	SALE OF EQUIPMENT	0.00	9,870.00	0.00	0.00
BOO.437.2770.00	INTERMUNICIPAL INCOME	0.00	0.00	0.00	0.00
BOO.437.2773.00	PROPERTY MAINTENANCE	10,092.05	6,660.00	6,660.00	4,589.13
BOO.437.2776.00	MISCELLANEOUS INCOME	250.00	0.00	500.00	0.00
	TOTAL LOCAL SOURCES	60,943.60	45,953.25	55,560.00	50,489.13
	TOTAL REVENUES	60,943.60	45,953.25	55,560.00	50,489.13
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
BOO.537.3620.100.00	BUILDING DEPT SALARIES	165,553.59	117,994.61	208,708.00	239,242.00
	TOTAL PERSONAL SERVICES	165,553.59	117,994.61	208,708.00	239,242.00
EQUIPMENT/CAPITAL OUTLAY					
BOO.537.3620.210.00	EQUIPMENT	39,386.93	0.00	2,500.00	2,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	39,386.93	0.00	2,500.00	2,000.00
CONTRACTUAL					
BOO.537.3620.410.00	OFFICE SUPPLIES	773.05	353.70	2,000.00	1,500.00
BOO.537.3620.430.00	EDUCATIONAL & PROFESSIONA	1,165.00	880.00	3,000.00	2,000.00
BOO.537.3620.431.00	BOOKS & SUBSCRIPTIONS	3,870.00	0.00	2,000.00	1,500.00
BOO.537.3620.443.00	CELL PHONE	1,017.00	1,137.06	1,500.00	1,800.00
BOO.537.3620.451.00	GASOLINE	1,485.90	1,752.65	5,000.00	5,000.00
BOO.537.3620.452.00	VEHICLE MAINTENANCE	960.30	179.26	2,000.00	2,000.00
BOO.537.3620.460.00	CONTRACTED SERVICES	9,594.48	4,261.31	7,000.00	9,000.00
BOO.537.3620.461.00	UNIFORMS	206.00	0.00	1,500.00	1,500.00
BOO.537.3620.473.00	LEGAL FEES	0.00	0.00	5,000.00	2,500.00
BOO.537.3620.480.00	MISCELLANEOUS EXPENSE	29.99	33.91	1,000.00	500.00
BOO.537.3620.490.00	LEGAL NOTICES	88.88	41.76	1,000.00	250.00
BOO.537.3620.491.00	PROPERTY MAINTENANCE	5,600.00	800.00	6,660.00	4,589.13
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	25,190.60	9,839.65	38,060.00	32,539.13
	TOTAL EXPENDITURES	230,131.12	127,834.26	249,268.00	273,781.13
REVENUES OVER/ (UNDER) EXPENDITURES		(169,187.52)	(81,881.01)	(193,708.00)	(223,292.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026BOO-PART TOWN
HIGHWAY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
<u>CONTRACTUAL</u>					
BOO.550.8510.490.00	SPRING PICK UP	0.00	0.00	30,000.00	0.00
BOO.550.8510.491.00	RECYCLING	662.70	0.00	500.00	500.00
	TOTAL CONTRACTUAL	662.70	0.00	30,500.00	500.00
	TOTAL EXPENDITURES	662.70	0.00	30,500.00	500.00
REVENUES OVER/ (UNDER) EXPENDITURES		(662.70)	0.00	(30,500.00)	(500.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
ZONING

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
BOO.480.2110.00	ZONING BOARD FEES	8,000.00	4,300.00	7,000.00	7,000.00
BOO.480.2111.00	ZONING MAPS & BOOKS	0.00	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	8,000.00	4,300.00	7,000.00	7,000.00
	TOTAL REVENUES	8,000.00	4,300.00	7,000.00	7,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.580.8010.100.00	ZONING BOARD SALARIES	15,942.20	7,180.83	19,093.00	19,811.00
	TOTAL PERSONAL SERVICES	15,942.20	7,180.83	19,093.00	19,811.00
<u>CONTRACTUAL</u>					
BOO.580.8010.410.00	OFFICE SUPPLIES	90.10	0.00	200.00	200.00
BOO.580.8010.430.00	EDUCATIONAL & PROFESSIONAL	100.00	0.00	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	71.80	0.00	10,000.00	5,000.00
BOO.580.8010.490.00	LEGAL NOTICES	1,009.20	534.68	2,000.00	2,000.00
	TOTAL CONTRACTUAL	1,271.10	534.68	12,700.00	7,700.00
	TOTAL EXPENDITURES	17,213.30	7,715.51	31,793.00	27,511.00
REVENUES OVER/(UNDER) EXPENDITURES		(9,213.30)	(3,415.51)	(24,793.00)	(20,511.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
PLANNING

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
BOO.482.2115.00	PLANNING BOARD FEES	42,534.71	12,693.70	30,000.00	25,000.00
	TOTAL LOCAL SOURCES	42,534.71	12,693.70	30,000.00	25,000.00
	TOTAL REVENUES	42,534.71	12,693.70	30,000.00	25,000.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
BOO.582.8020.100.00	PLANNING BOARD SALARIES	18,334.49	10,105.94	19,093.00	19,817.00
	TOTAL PERSONAL SERVICES	18,334.49	10,105.94	19,093.00	19,817.00
<u>CONTRACTUAL</u>					
BOO.582.8020.410.00	OFFICE SUPPLIES	18.00	0.00	100.00	100.00
BOO.582.8020.430.00	EDUCATIONAL & PROFESSIONAL	345.00	345.00	500.00	500.00
BOO.582.8020.460.00	CONTRACTED SERVICES (	6,634.65)	100.00	2,000.00	2,000.00
BOO.582.8020.475.00	ENGINEERING	2,966.83	11,826.15	30,000.00	20,000.00
BOO.582.8020.475.01	ENGINEERING-WIBA	0.00	0.00	0.00	0.00
BOO.582.8020.490.00	LEGAL NOTICES	598.82	263.84	1,000.00	1,000.00
BOO.582.8020.490.01	LEGAL NOTICES-WIBA	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL	(2,706.00)	12,534.99	33,600.00	23,600.00
	TOTAL EXPENDITURES	15,628.49	22,640.93	52,693.00	43,417.00
REVENUES OVER/ (UNDER) EXPENDITURES		26,906.22	(9,947.23)	(22,693.00)	(18,417.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
ENVIRONMENTAL

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
STATE SOURCES					
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>					
PERSONAL SERVICES					
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
CONTRACTUAL					
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: SEPTEMBER 30TH, 2026

BOO-PART TOWN
EMPLOYEE BENEFITS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>EXPENDITURES</u>					
EMPLOYEE BENEFITS					
BOO.590.9010.810.00	NYS RETIREMENT	28,921.00	7,831.00	34,000.00	30,000.00
BOO.590.9030.810.00	SOCIAL SECURITY	13,879.81	8,383.36	16,100.00	17,500.00
BOO.590.9030.820.00	MEDICARE TAX	3,246.25	1,960.60	3,800.00	4,100.00
BOO.590.9040.810.00	WORKERS COMPENSATION	6,450.00	4,108.00	6,500.00	2,800.00
BOO.590.9045.810.00	LIFE INSURANCE	0.00	0.00	0.00	0.00
BOO.590.9050.810.00	UNEMPLOYMENT INSURANCE	7,560.00	0.00	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	47,723.17	69,897.87	65,000.00	89,000.00
BOO.590.9089.810.00	LONGEVITY	0.00	0.00	0.00	0.00
	TOTAL EMPLOYEE BENEFITS	<u>107,780.23</u>	<u>92,180.83</u>	<u>125,400.00</u>	<u>143,400.00</u>
TOTAL EXPENDITURES		107,780.23	92,180.83	125,400.00	143,400.00
REVENUES OVER/(UNDER) EXPENDITURES (107,780.23) (92,180.83) (125,400.00) (143,400.00)					

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
	TRANSFERS & PROC OF OBLI				
	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>					
	INTERFUND TRANSFER				
	BOO.599.9901.910.00 TRANSFER TO OTHER FUNDS	806,716.00	909,256.00	909,256.00	925,966.00
	BOO.599.9901.911.00 BRUSH PICK UP	60,000.00	30,000.00	60,000.00	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	3,494.42	0.00	0.00	0.00
	TOTAL INTERFUND TRANSFER	870,210.42	939,256.00	969,256.00	985,966.00
	TOTAL EXPENDITURES	870,210.42	939,256.00	969,256.00	985,966.00
	REVENUES OVER/(UNDER) EXPENDITURES	(870,210.42)	(939,256.00)	(969,256.00)	(985,966.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

BOO-PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
FUND TOTAL REVENUES		2,090,136.63	881,598.29	1,506,308.00	1,505,832.13
FUND TOTAL EXPENDITURES		<u>1,264,293.31</u>	<u>1,194,137.98</u>	<u>1,506,308.00</u>	<u>1,505,832.13</u>
REVENUES OVER/(UNDER) EXPENDITURES		825,843.32	(312,539.69)	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026DAO-HIGHWAY, TOWNWIDE
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	0.00	0.00	190,500.00	190,500.00
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	190,500.00	190,500.00
	TOTAL REVENUES	0.00	0.00	190,500.00	190,500.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	190,500.00	190,500.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DAO-HIGHWAY, TOWNWIDE
HIGHWAY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
DAO.450.1001.00	PROPERTY TAX	383,045.00	368,360.00	368,360.00	235,687.00
DAO.450.2300.00	SNOW/ICE SERVICES	701,396.34	469,470.98	500,000.00	598,000.00
DAO.450.2401.00	INTEREST & EARNINGS	18,835.51	12,641.75	20,000.00	20,000.00
DAO.450.2665.00	SALE OF EQUIPMENT	0.00	4,195.83	31,200.00	30,000.00
DAO.450.2700.00	SALE OF USED EQUIPMENT	0.00	0.00	0.00	0.00
DAO.450.2701.00	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	0.00
DAO.450.2770.00	SALT PURCHASE/OTHER SERVICES	43,938.96	53,161.50	47,000.00	50,000.00
	TOTAL LOCAL SOURCES	1,147,215.81	907,830.06	966,560.00	933,687.00
	TOTAL REVENUES	1,147,215.81	907,830.06	966,560.00	933,687.00
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
DAO.550.5142.100.00	HIGHWAY SALARIES	417,775.20	324,372.83	0.00	389,882.00
DAO.550.5142.110.00	FULL TIME HIGHWAY	0.00	0.00	333,355.00	0.00
DAO.550.5142.120.00	PART TIME HIGHWAY	0.00	0.00	10,000.00	0.00
DAO.550.5142.130.00	OVERTIME	0.00	0.00	44,000.00	0.00
	TOTAL PERSONAL SERVICES	417,775.20	324,372.83	387,355.00	389,882.00
EQUIPMENT/CAPITAL OUTLAY					
DAO.550.5142.210.00	EQUIPMENT	50,704.44	14,101.38	67,200.00	48,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	50,704.44	14,101.38	67,200.00	48,000.00
CONTRACTUAL					
DAO.550.5110.410.00	SALT PURCHASE	296,944.82	211,670.30	290,000.00	290,000.00
DAO.550.5142.451.00	GASOLINE	9,434.06	5,429.74	13,000.00	13,000.00
DAO.550.5142.452.00	VEHICLE MAINTENANCE	69,295.33	33,249.67	40,000.00	40,000.00
DAO.550.5142.453.00	DIESEL FUEL	29,824.06	21,819.79	37,000.00	37,000.00
DAO.550.5142.460.00	CONTRACTED SERVICES	5,470.84	2,848.08	5,000.00	5,000.00
DAO.550.5142.461.00	UNIFORMS	9,642.73	7,125.91	8,500.00	8,500.00
DAO.550.5142.470.00	TOOLS	667.08	389.08	1,500.00	1,000.00
DAO.550.5142.480.00	MISCELLANEOUS EXPENSES	4,456.63	3,155.17	6,000.00	5,000.00
DAO.550.5142.481.00	CLOTHING ALLOWANCE	7,379.55	5,267.01	7,000.00	7,900.00
DAO.550.5142.483.00	SAFETY EQUIPMENT	639.90	214.37	2,000.00	1,000.00
	TOTAL CONTRACTUAL	433,755.00	291,169.12	410,000.00	408,400.00
DEBT PRINCIPAL					
DAO.550.9710.600.00	PRINCIPAL ON LOAN/LEASE (	576.31)	0.00	0.00	0.00
DAO.550.9785.600.00	PRINCIPAL, INSTALLMENT LO	48,664.68	65,651.83	69,875.00	53,410.00
	TOTAL DEBT PRINCIPAL	48,088.37	65,651.83	69,875.00	53,410.00
DEBT INTEREST					
DAO.550.9710.700.00	INTEREST ON LOAN/LEASE	202.04	0.00	0.00	0.00
DAO.550.9785.700.00	INTEREST, INSTALLMENT LOA	4,818.43	6,287.77	6,846.00	4,495.00
	TOTAL DEBT INTEREST	5,020.47	6,287.77	6,846.00	4,495.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DAO-HIGHWAY, TOWNWIDE
HIGHWAY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
EMPLOYEE BENEFITS					
DAO.550.9010.810.00	NYS RETIREMENT	28,430.81	11,303.00	52,000.00	58,000.00
DAO.550.9030.810.00	SOCIAL SECURITY	24,459.19	18,984.65	24,500.00	24,200.00
DAO.550.9030.820.00	MEDICARE TAX	5,720.26	4,439.96	5,700.00	5,700.00
DAO.550.9040.810.00	WORKERS COMPENSATION	14,660.00	8,534.00	9,000.00	7,100.00
DAO.550.9045.810.00	LIFE INSURANCE	0.00	0.00	0.00	0.00
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	118,413.78	75,716.45	122,000.00	125,000.00
DAO.550.9089.810.00	LONGEVITY	2,458.00	0.00	2,584.00	0.00
	TOTAL EMPLOYEE BENEFITS	194,142.04	118,978.06	215,784.00	220,000.00
TOTAL EXPENDITURES		1,149,485.52	820,560.99	1,157,060.00	1,124,187.00
REVENUES OVER/(UNDER) EXPENDITURES		(2,269.71)	87,269.07	(190,500.00)	(190,500.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DAO-HIGHWAY, TOWNWIDE
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	13,013.42	0.00	0.00	0.00
	TOTAL INTERFUND TRANSFER	13,013.42	0.00	0.00	0.00
	TOTAL EXPENDITURES	13,013.42	0.00	0.00	0.00
	REVENUES OVER/(UNDER) EXPENDITURES	(13,013.42)	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DAO-HIGHWAY, TOWNWIDE
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
FUND TOTAL REVENUES		1,147,215.81	907,830.06	1,157,060.00	1,124,187.00
FUND TOTAL EXPENDITURES		<u>1,162,498.94</u>	<u>820,560.99</u>	<u>1,157,060.00</u>	<u>1,124,187.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	(	15,283.13)	87,269.07	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026DBO-HIGHWAY, PART TOWN
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	0.00	0.00	56,700.00	0.00
	TOTAL TRANSFERS & PROC OF OBLI	0.00	0.00	56,700.00	0.00
	TOTAL REVENUES	0.00	0.00	56,700.00	0.00
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	56,700.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DBO-HIGHWAY, PART TOWN
HIGHWAY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
LOCAL SOURCES					
DBO.450.1001.00	PROPERTY TAXES	50,000.00	0.00	0.00	0.00
DBO.450.2401.00	INTEREST & EARNINGS	28,081.07	17,989.80	15,000.00	20,000.00
DBO.450.2414.00	LOCAL GOVT REVENUE	147,187.55	220,797.41	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	0.00	0.00	2,500.00	2,500.00
DBO.450.2665.00	SALE OF EQUIPMENT	0.00	12,169.17	20,800.00	15,000.00
DBO.450.2701.00	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	0.00
DBO.450.2770.00	UNCLASSIFIED REVENUE	10,716.53	0.00	0.00	0.00
	TOTAL LOCAL SOURCES	<u>235,985.15</u>	<u>250,956.38</u>	<u>188,300.00</u>	<u>187,500.00</u>
STATE SOURCES					
DBO.450.3501.00	STATE AID - CHIPS	127,692.49	0.00	64,995.00	70,500.00
DBO.450.3897.00	GRANTS-PAVE/EXTREME/POP	0.00	0.00	34,869.00	34,500.00
	TOTAL STATE SOURCES	<u>127,692.49</u>	<u>0.00</u>	<u>99,864.00</u>	<u>105,000.00</u>
TOTAL REVENUES		363,677.64	250,956.38	288,164.00	292,500.00
<u>EXPENDITURES</u>					
PERSONAL SERVICES					
DBO.550.5130.100.00	HIGHWAY SALARIES	458,532.92	246,200.54	0.00	492,701.00
DBO.550.5130.110.00	FULL TIME HIGHWAY	0.00	0.00	466,697.00	0.00
DBO.550.5130.120.00	PART TIME HIGHWAY	0.00	0.00	10,000.00	0.00
DBO.550.5130.130.00	OVERTIME	0.00	0.00	5,000.00	0.00
	TOTAL PERSONAL SERVICES	<u>458,532.92</u>	<u>246,200.54</u>	<u>481,697.00</u>	<u>492,701.00</u>
EQUIPMENT/CAPITAL OUTLAY					
DBO.550.5130.210.00	EQUIPMENT	72,570.26	21,349.94	92,800.00	52,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	<u>72,570.26</u>	<u>21,349.94</u>	<u>92,800.00</u>	<u>52,000.00</u>
CONTRACTUAL					
DBO.550.5110.410.00	BLACK TOP REPAIRS	185,824.02	0.00	280,000.00	0.00
DBO.550.5112.410.00	PERMANENT HIGHWAY IMPROVE	0.00	155,743.64	0.00	290,000.00
DBO.550.5130.425.00	MAINTENANCE SUPPLIES	0.00	0.00	3,000.00	3,000.00
DBO.550.5130.451.00	GASOLINE	9,685.85	9,093.97	12,000.00	12,000.00
DBO.550.5130.452.00	VEHICLE MAINTENANCE	53,554.41	48,566.68	43,000.00	43,000.00
DBO.550.5130.453.00	DIESEL FUEL	25,087.31	32,081.33	23,000.00	24,000.00
DBO.550.5130.460.00	CONTRACTED SERVICES	6,693.81	4,279.99	4,000.00	5,000.00
DBO.550.5130.461.00	UNIFORMS	0.00	0.00	0.00	0.00
DBO.550.5130.470.00	TOOLS	1,081.82	290.39	1,500.00	1,000.00
DBO.550.5130.480.00	MISCELLANEOUS EXPENSES	5,772.05	4,119.43	8,000.00	5,000.00
DBO.550.5130.483.00	SAFETY EQUIPMENT	764.10	323.91	1,000.00	1,000.00
	TOTAL CONTRACTUAL	<u>288,463.37</u>	<u>254,499.34</u>	<u>375,500.00</u>	<u>384,000.00</u>

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DBO-HIGHWAY, PART TOWN
HIGHWAY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
DEBT PRINCIPAL					
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	67,323.71	91,912.60	97,823.00	74,773.00
	TOTAL DEBT PRINCIPAL	67,323.71	91,912.60	97,823.00	74,773.00
DEBT INTEREST					
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	7,028.65	8,802.92	9,584.00	6,292.00
	TOTAL DEBT INTEREST	7,028.65	8,802.92	9,584.00	6,292.00
EMPLOYEE BENEFITS					
DBO.550.9010.810.00	NYS RETIREMENT	57,639.00	15,825.00	72,000.00	81,000.00
DBO.550.9030.810.00	SOCIAL SECURITY	27,954.41	4,329.83	30,500.00	30,600.00
DBO.550.9030.820.00	MEDICARE TAX	6,537.64	18,513.29	7,100.00	7,200.00
DBO.550.9040.810.00	WORKERS COMPENSATION	20,523.00	12,093.22	12,500.00	9,900.00
DBO.550.9045.810.00	LIFE INSURANCE	0.00	0.00	0.00	0.00
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	154,653.23	167,672.55	171,000.00	175,000.00
DBO.550.9089.810.00	LONGEVITY	3,442.00	0.00	3,616.00	0.00
	TOTAL EMPLOYEE BENEFITS	270,749.28	218,433.89	296,716.00	303,700.00
TOTAL EXPENDITURES		1,164,668.19	841,199.23	1,354,120.00	1,313,466.00
REVENUES OVER/(UNDER) EXPENDITURES		(800,990.55)	(590,242.85)	(1,065,956.00)	(1,020,966.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DBO-HIGHWAY, PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
TRANSFERS & PROC OF OBLI					
DBO.499.5031.00	INTERFUND TRANSFER REVENUE	806,716.00	909,256.00	909,256.00	925,966.00
DBO.499.5031.01	BRUSH PICK UP REVENUE	60,000.00	30,000.00	60,000.00	60,000.00
DBO.499.5031.02	DRAINAGE REVENUE	0.00	0.00	35,000.00	30,000.00
DBO.499.5031.03	PART TOWN PROJECTS	0.00	0.00	0.00	0.00
DBO.499.5031.04	SEWER REVENUE	5,291.83	0.00	5,000.00	5,000.00
	TOTAL TRANSFERS & PROC OF OBLI	<u>872,007.83</u>	<u>939,256.00</u>	<u>1,009,256.00</u>	<u>1,020,966.00</u>
TOTAL REVENUES		872,007.83	939,256.00	1,009,256.00	1,020,966.00
<u>EXPENDITURES</u>					
INTERFUND TRANSFER					
DBO.599.9901.900.00	INTERFUND TRANSFER EXPENS	18,395.38	0.00	0.00	0.00
	TOTAL INTERFUND TRANSFER	<u>18,395.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES		18,395.38	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES		853,612.45	939,256.00	1,009,256.00	1,020,966.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

DBO-HIGHWAY, PART TOWN
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
FUND TOTAL REVENUES		1,235,685.47	1,190,212.38	1,354,120.00	1,313,466.00
FUND TOTAL EXPENDITURES		<u>1,183,063.57</u>	<u>841,199.23</u>	<u>1,354,120.00</u>	<u>1,313,466.00</u>
REVENUES OVER/(UNDER) EXPENDITURES		52,621.90	349,013.15	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

LOO-LIBRARY
BUDGETED FUND BALANCE

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 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	0.00	0.00	39,000.00	39,000.00
	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: SEPTEMBER 30TH, 2026

LOO-LIBRARY
LIBRARY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
<u>LOCAL SOURCES</u>					
LOO.474.1001.00	PROPERTY TAXES	599,043.00	593,140.00	593,140.00	581,757.00
LOO.474.2082.00	LIBRARY CHARGES	7,292.81	4,080.89	7,000.00	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	13,735.88	9,549.81	15,000.00	18,000.00
LOO.474.2665.00	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
LOO.474.2670.00	SALE OF BOOKS	439.16	240.50	500.00	500.00
LOO.474.2701.00	REFUND OF PY EXPENSES	0.00	805.97	0.00	0.00
LOO.474.2705.00	GIFTS & DONATIONS	1,426.53	3,081.97	1,000.00	2,000.00
LOO.474.2755.00	TRUST ENDOWMENTS	11,024.62	11,057.00	12,000.00	11,500.00
LOO.474.2776.00	MISCELLANEOUS REVENUE	0.00	7,471.00	0.00	0.00
LOO.474.2840.00	STATE AID LIBRARY	30,000.00	20,000.00	20,000.00	0.00
	TOTAL LOCAL SOURCES	<u>662,962.00</u>	<u>649,427.14</u>	<u>648,640.00</u>	<u>620,757.00</u>
<u>STATE SOURCES</u>					
LOO.474.3840.00	STATE GRANTS	5,112.00	512.40	500.00	5,000.00
	TOTAL STATE SOURCES	<u>5,112.00</u>	<u>512.40</u>	<u>500.00</u>	<u>5,000.00</u>
<u>FEDERAL SOURCES</u>					
LOO.474.4089.00	FEDERAL AID OTHER	0.00	0.00	0.00	0.00
	TOTAL FEDERAL SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES		668,074.00	649,939.54	649,140.00	625,757.00
<u>EXPENDITURES</u>					
<u>PERSONAL SERVICES</u>					
LOO.574.7410.100.00	LIBRARY SALARIES	362,065.45	235,027.75	383,290.00	385,241.00
	TOTAL PERSONAL SERVICES	<u>362,065.45</u>	<u>235,027.75</u>	<u>383,290.00</u>	<u>385,241.00</u>
<u>EQUIPMENT/CAPITAL OUTLAY</u>					
LOO.574.7410.210.00	EQUIPMENT	1,305.65	13,797.99	2,000.00	2,000.00
LOO.574.7410.211.00	EQUIPMENT-GRANT	30,012.61	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	<u>31,318.26</u>	<u>13,797.99</u>	<u>2,000.00</u>	<u>2,000.00</u>
<u>CONTRACTUAL</u>					
LOO.574.7410.410.00	OFFICE SUPPLIES	3,908.69	2,188.26	3,000.00	3,000.00
LOO.574.7410.415.00	JANITORIAL SUPPLIES	1,884.38	1,248.26	1,350.00	0.00
LOO.574.7410.418.00	POSTAGE	23.08	82.47	50.00	0.00
LOO.574.7410.422.00	EQUIPMENT REPAIR/RENTAL	0.00	125.00	0.00	0.00
LOO.574.7410.425.00	MAINTENANCE SUPPLIES	962.30	310.91	450.00	2,500.00
LOO.574.7410.426.00	MECHANICAL REPAIRS	2,566.02	1,234.72	1,000.00	2,000.00
LOO.574.7410.430.00	EDUCATIONAL & PROFESSIONA	4,947.92	584.45	1,000.00	1,500.00
LOO.574.7410.441.00	GAS & ELECTRIC	14,350.18	11,710.60	13,000.00	15,000.00
LOO.574.7410.442.00	TELEPHONE	2,016.00	1,301.09	2,200.00	1,800.00
LOO.574.7410.444.00	WATER	344.13	167.78	300.00	350.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

LOO-LIBRARY
LIBRARY

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
LOO.574.7410.450.00	PERSONAL CAR USE	678.52	0.00	400.00	400.00
LOO.574.7410.460.00	CONTRACTED SERVICES	28,950.45	21,827.35	50,000.00	25,846.00
LOO.574.7410.461.00	CONTRACT SERV- RENO	12,623.50	0.00	0.00	0.00
LOO.574.7410.462.00	CONTRACTED SERVICES-IT	0.00	0.00	0.00	4,805.00
LOO.574.7410.480.00	MISCELLANEOUS EXPENSES	438.42	404.15	250.00	415.00
LOO.574.7410.490.00	BOOKS	39,709.67	25,310.05	43,000.00	40,000.00
LOO.574.7410.490.01	BOOKS-GRANT	11,184.04	4,359.85	12,000.00	11,500.00
LOO.574.7410.490.02	OTHER LIBRARY MATERIALS	7,387.73	4,780.19	7,000.00	9,000.00
LOO.574.7410.491.00	CLEANING SERVICES	0.00	0.00	0.00	1,500.00
LOO.574.7410.492.00	VISITING ARTISTS	5,895.87	3,276.07	4,500.00	4,500.00
	TOTAL CONTRACTUAL	137,870.90	78,911.20	139,500.00	124,116.00
EMPLOYEE BENEFITS					
LOO.574.9010.810.00	NYS RETIREMENT	32,556.00	8,416.00	42,000.00	43,000.00
LOO.574.9030.810.00	SOCIAL SECURITY	20,957.39	14,893.20	23,900.00	23,900.00
LOO.574.9030.820.00	MEDICARE TAX	4,901.11	3,483.12	5,600.00	5,600.00
LOO.574.9040.810.00	WORKERS COMPENSATION	1,027.00	995.00	1,100.00	900.00
LOO.574.9045.810.00	LIFE INSURANCE	0.00	0.00	0.00	0.00
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	100,123.70	72,452.20	89,000.00	80,000.00
LOO.574.9089.810.00	LONGEVITY	1,150.00	0.00	1,750.00	0.00
	TOTAL EMPLOYEE BENEFITS	160,715.20	100,239.52	163,350.00	153,400.00
TOTAL EXPENDITURES		691,969.81	427,976.46	688,140.00	664,757.00
REVENUES OVER/ (UNDER) EXPENDITURES		(23,895.81)	221,963.08	(39,000.00)	(39,000.00)

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

LOO-LIBRARY
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
<u>REVENUES</u>					
TRANSFERS & PROC OF OBLI					
LOO.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>					
INTERFUND TRANSFER					
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		0.00	0.00	0.00	0.00

TOWN OF PARMA
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2026

LOO-LIBRARY
TRANSFERS

ACCT#	ACCOUNT NAME	2025 ACTUAL	2026 ACTUAL	2026 BUDGET	2027 BUDGET
	FUND TOTAL REVENUES	668,074.00	649,939.54	688,140.00	664,757.00
	FUND TOTAL EXPENDITURES	<u>691,969.81</u>	<u>427,976.46</u>	<u>688,140.00</u>	<u>664,757.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(23,895.81)	221,963.08	0.00	0.00