

Village of Celoron 2026-2027 Tentative Budget

Filed: March 9, 2026

Shirley A. Sanfilippo
Village Clerk-Treasurer

APPROPRIATIONS

EXPENSES	2025-26 Adopted	2025-26 Amended	2/28/26 Expended	Proposed 2026-27	
LEGISLATIVE					
BOARD OF TRUSTEES					
A1010.1 Personal Services	\$ 4,000.00	\$ 4,000.00	\$ 2,999.88	\$ 4,000.00	
A1010.4 Contractual	\$ 400.00	\$ 400.00	\$ 249.03	\$ 400.00	\$ 4,400.00
EXECUTIVE					
MAYOR					
A1210.1 Personal Services	\$ 3,000.00	\$ 3,000.00	\$ 2,250.00	\$ 3,000.00	
A1210.4 Contractual	\$ 500.00	\$ 500.00	\$ 196.70	\$ 500.00	\$ 3,500.00
STAFF					
Village Clerk/Office					
A1410.1 Personal Services	\$ 66,118.00	\$ 66,118.00	\$ 50,762.00	\$ 78,874.00	
A1410.2 Equipment	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	
A1410.4 Contractual	\$ 3,500.00	\$ 3,500.00	\$ 2,451.67	\$ 3,500.00	\$ 83,374.00
Village Attorney					
A1420.1 Personal Services	\$ 7,000.00	\$ 7,000.00	\$ 5,249.97	\$ 7,000.00	
A1420.4 Contractual	\$ 3,500.00	\$ 3,500.00	\$ 1,295.00	\$ 6,000.00	\$ 13,000.00
SHARED SERVICES					
VILLAGE HALL					
A1620.1 Personal Services					
A1620.2 Equipment	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	
A1620.4 Contractual	\$ 10,000.00	\$ 10,000.00	\$ 7,743.99	\$ 12,000.00	\$ 17,000.00
GARAGE BUILDING					
A1640.4 Contractual	\$ 6,500.00	\$ 6,500.00	\$ 5,866.01	\$ 10,000.00	\$ 10,000.00
SPECIAL ITEMS					
A1670.4 Central Printing	\$ 1,000.00	\$ 1,000.00	\$ 778.07	\$ 1,000.00	\$ 1,000.00
A1910.4 Unallocated Ins	\$ 30,000.00	\$ 30,000.00	\$ 27,787.05	\$ 32,000.00	\$ 32,000.00
A1920.4 Municipal Dues	\$ 2,500.00	\$ 2,500.00	\$ 1,762.00	\$ 4,000.00	\$ 4,000.00
A1950.4 Taxes/Assessments	\$ 2,500.00	\$ 2,500.00	\$ 12,095.54	\$ 3,000.00	\$ 3,000.00
A1990.4 Contingent	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00
PUBLIC SAFETY					
FIRE DEPARTMENT					
A3410.4 Contractual	\$ 37,100.00	\$ 37,100.00	\$ 37,092.93	\$ 37,200.00	\$ 37,200.00
CODE ENFORCEMENT OFFICER					
A3620.1 Personal Services	\$ 9,000.00	\$ 9,000.00	\$ 1,521.00	\$ 6,000.00	
A3620.4 Contractual	\$ 1,000.00	\$ 1,000.00	\$ 718.43	\$ 1,000.00	\$ 7,000.00

APPROPRIATIONS

EXPENSES	2025-26 Adopted	2025-26 Amended	2/28/26 Expended	Proposed 2026-27	
TRANSPORTATION					
Streets					
A5110.1 Personal Services	\$ 153,000.00	\$ 153,000.00	\$ 117,973.26	\$ 158,105.00	
A5110.2 Equipment	\$ 40,000.00	\$ 40,000.00	\$ 1,723.30		
A5110.4 Contractual	\$ 40,000.00	\$ 40,000.00	\$ 35,511.49	\$ 45,000.00	\$ 203,105.00
HIGHWAY IMPROVEMENTS					
A5112.2 C.H.I.P.S.	\$ 116,050.00	\$ 116,050.00	\$ 85,615.68	\$ 156,931.00	\$ 156,931.00
SNOW REMOVAL					
A5142.1 Personal Services	\$ 8,000.00	\$ 8,000.00	\$ 9,362.27	\$ 10,000.00	
A5142.4 Contractual	\$ 20,000.00	\$ 20,000.00	\$ 28,661.29	\$ 20,000.00	\$ 30,000.00
STREET LIGHTS					
A5182.4 Contractual	\$ 15,000.00	\$ 15,000.00	\$ 10,898.44	\$ 15,000.00	\$ 15,000.00
CULTURE & RECREATION					
PARKS					
A7110.1 Personal Services					
A7110.4 Contractual	\$ 2,000.00	\$ 2,000.00	\$ 1,700.76	\$ 10,000.00	\$ 10,000.00
PLAYGROUND					
A7310.1 Personal Services					
A7310.2 Equipment	\$ 7,000.00	\$ 7,000.00	\$ 3,877.52	\$ 6,000.00	
A7310.4 Contractual	\$ 10,000.00	\$ 10,000.00	\$ 7,700.61	\$ 10,000.00	\$ 16,000.00
HISTORIAN					
A7510.1 Personal Services	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	
A7510.4 Contractual	\$ 100.00	\$ 100.00		\$ 100.00	\$ 400.00
CELEBRATIONS					
A7550.4 Contractual	\$ 3,400.00	\$ 3,400.00	\$ 1,839.84	\$ 3,500.00	\$ 3,500.00
HOME & COMMUNITY SERVICES					
BOARD OF APPEALS					
A8010.1 Personal Services					
A8010.4 Contractual	\$ 150.00	\$ 150.00	\$ 52.80	\$ 100.00	\$ 100.00
PLANNING BOARD					
A8020.1 Personal Services					
A8020.4 Contractual	\$ 150.00	\$ 150.00		\$ 100.00	\$ 100.00
A8020.4 Comp Plan					
REFUSE & GARBAGE					
A8160.4 Contractual	\$ 90,000.00	\$ 90,000.00	\$ 19,670.00	\$ 35,000.00	\$ 35,000.00

APPROPRIATIONS

EXPENSES	2025-26 Adopted	2025-26 Amended	2/28/26 Expended	Proposed 2026-27	
UNDISTRIBUTED					
STATE RETIREMENT					
A9010.8 Employer	\$ 35,000.00	\$ 35,000.00	\$ 28,854.00	\$ 36,500.00	\$ 36,500.00
SOCIAL SECURITY					
A9030.8 Employer	\$ 19,500.00	\$ 19,500.00	\$ 14,285.98	\$ 20,500.00	\$ 20,500.00
WORKMAN'S COMPENSATION					
A9040.8 Employer	\$ 2,350.00	\$ 2,350.00	\$ 2,334.76	\$ 2,100.00	\$ 2,100.00
NYS UNEMPLOYMENT INSURANCE					
A9050.8 Employer	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00
NYS DISABILITY					
A9055.8 Employer	\$ 100.00	\$ 100.00	\$ 33.24	\$ 100.00	\$ 100.00
HOSPITAL & MEDICAL INS					
A9060.8 Employer	\$ 44,500.00	\$ 44,500.00	\$ 32,777.93	\$ 51,000.00	\$ 51,000.00
SERIAL BONDS					
A9710.6 Capital Projects	\$ 64,600.00	\$ 64,600.00	\$ 61,000.00	\$ 82,600.00	
A9710.7 Interest	\$ 9,258.00	\$ 9,258.00	\$ 6,603.63	\$ 16,172.00	\$ 98,772.00
BAN					
A9730.6 Capital Projects	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 88,000.00	
A9730.7 Interest	\$ 6,875.00	\$ 6,875.00	\$ 6,855.90	\$ 3,652.00	\$ 91,652.00
TOTAL APPROPRIATIONS	\$ 906,451.00	\$ 906,451.00	\$ 660,451.97	\$ 989,734.00	\$ 989,734.00
GENERAL FUND					

REVENUES

ANTICIPATED REVENUES	2025-2026	2/28/26 Rec'd	2026-2027	
A1090 INTEREST	\$ 2,000.00	\$ 1,174.22	\$ 2,500.00	Tax Penalties
A1081 PILOT	\$ 28,550.00	\$ 28,554.91	\$ 28,550.00	
A1120 COUNTY SALES TAX	\$ 160,000.00	\$ 133,056.92	\$ 170,000.00	
A1130 GROSS UTILITY TAX	\$ 5,000.00	\$ 2,600.28	\$ 5,000.00	
A1170 SPECIAL FRANCHISE	\$ 12,000.00	\$ 7,538.46	\$ 12,000.00	
A1230 FEES/COUNTY TREASURER	\$ 5,000.00	\$ 4,920.00	\$ 6,000.00	
A2130 RECYCLING	\$ 9,000.00	\$ 5,126.27	\$ 9,000.00	
A2210 GENERAL SERVICES REIMB	\$ 30,400.00		\$ 31,500.00	Bank Interest
A2401 INTEREST	\$ 6,600.00	\$ 5,938.38	\$ 6,600.00	
LICENSES AND PERMITS				
A2540 BINGO 3% NET PROCEEDS	\$ 30.00	\$ 30.00	\$ 30.00	
A2590 BUILDING PERMITS	\$ 5,000.00	\$ 1,192.20	\$ 5,000.00	
MISCELLANEOUS				
A2680 INSURANCE RECOVERIES	\$ 20,000.00			
A2770 UNCLASSIFIED	\$ 45,000.00	\$ 14,310.15	\$ 90,000.00	
A5730 BAN	\$ 88,000.00	\$ 88,000.00	\$ 66,000.00	
STATE AID				
A3001 PER CAPITAL AID	\$ 18,045.00	\$ 18,045.00	\$ 18,045.00	
A3005 MORTGAGE TAX DISTRIBUTION	\$ 9,150.00	\$ 5,689.84	\$ 9,100.00	
A3501 C.H.I.P.S	\$ 116,050.00	\$ 6,875.35	\$ 156,931.00	\$ 184,076.00
				\$ 616,256.00
PRIOR YEAR FUND BALANCE AVAILABLE	\$ 109,000.00		\$ 40,000.00	
TOTAL ANTICIPATED REVENUES	\$ 668,825.00	\$ 323,051.98	\$ 656,256.00	
TAXES	\$ 325,626.00	\$ 302,263.31	\$ 333,478.00	
	\$ 994,451.00	\$ 625,315.29	\$ 989,734.00	

SALARIES

TITLE	AMOUNT
Mayor	\$3,000.00 Annual
Trustees 4 @ \$1,000	\$4,000.00 Annual
Clerk-Treasurer	\$45,682.00 Annual
Attorney	\$7,000.00 Annual
Historian	\$300.00 Annual
Deputy Clerk	\$23,192.00 Annual
Deputy Treasurer	\$10,000.00 Annual
Code Enforcement Officer	\$28.00 Per Hour
Highway Superintendent	\$28.50 Per Hour
Motor Equipment Operator	\$22.50 Per Hour
Utility Worker	\$18.50 Per Hour
Laborer	\$19.25 Per Hour
Temporary as needed laborer	\$16.00 Per Hour

TAX RATE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
GENERAL FUND APPROPRIATIONS	\$ 611,325.00	\$ 773,250.00	\$ 827,065.00	\$ 828,250.00	\$ 906,451.00	\$ 989,734.00
TOTAL ANTICIPATED REVENUES	\$ 306,300.00	\$ 466,231.51	\$ 503,865.00	\$ 503,365.00	\$ 580,825.00	\$ 656,256.00
TOTAL TAXATION	\$ 305,025.00	\$ 307,018.49	\$ 323,200.00	\$ 324,885.00	\$ 325,626.00	\$ 333,478.00
TAX RATE PER THOUSAND	7.3857	7.389974	7.734276	7.8025741	7.816534	7.984940
ASSESSED TAXABLE VALUE	\$ 41,299,325.00	\$ 41,545,271.00	\$ 41,788,012.00	\$ 41,638,182.00	\$ 41,658,618.00	\$ 41,763,372.00
Estimated Fund Balance	\$ 50,000.00	\$ 100,000.00	\$ 125,000.00	\$ 180,000.00	\$ 181,500.00	\$ 100,000.00
Tax Cap Levy Limit		\$ 311,281.00	\$ 318,722.00	\$ 331,065.00	\$ 313,502.00	\$ 332,710.00
Taxable value (decrease)		\$ 245,946.00	\$ 242,741.00	\$ (149,830.00)	\$ 20,436.00	\$ 104,754.00