

**VILLAGE BUDGET  
FOR 2026-2027**

**VILLAGE OF GROTON  
IN  
TOMPKINS COUNTY**

**CERTIFICATION OF CLERK**

**I, NANCY NISWENDER, VILLAGE CLERK, CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE 2026-2027 BUDGET OF THE VILLAGE OF GROTON AS ADOPTED BY THE VILLAGE BOARD ON APRIL 20, 2026.**

**I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUE ON WHICH TAXES ARE LEVIED FOR THE 2026-2027 YEAR IS \$124,676,823 AND THAT THE ASSESSMENT ROLL IS DATED JULY 1, 2025**

**SIGNED**

*Nancy Niswender*

**DATED**

4/21/2026



**VILLAGE OF GROTON, NEW YORK**  
**SUMMARY OF FISCAL BUDGET BY FUND**  
**FOR 2026-27**  
**ADOPTED BUDGET - APRIL 20,2026**

	<u>Appropriations</u>	<u>Estimated Revenue</u>	<u>Unexpended Fund Balance</u>	<u>Amount to be Raised by Tax</u>
A GENERAL FUND	\$ 2,759,427.00	1,397,088.00	227,780.00	1,134,559.00
CD COMMUNITY DEVELOPMENT FUND	\$ 1,026,700.00	689,473.00	337,227.00	
F WATER FUND	\$ 332,319.00	325,825.00	6,494.00	
G SEWER FUND	\$ 668,482.00	662,250.00	6,232.00	
J JOINT ACTIVITY-RECREATION	\$ 126,269.00	104,380.00	21,889.00	
E ELECTRIC UTILITY	\$ 2,351,000.00	2,351,000.00	-	
 GRANDTOTAL	 <u>\$ 7,264,197.00</u>	 <u>5,530,016.00</u>	 <u>599,622.00</u>	 <u>1,134,559.00</u>

2025 Tax Rate: 8.1500  
2026 Estimated Tax Rate: 9.1000

**General Fund  
Adopted 2026-27 Budget  
Revenues**

Account Number	Account Description	2025-2026		2026-2027
		Modified Budget	02/28/2026 Actual	Adopted Budget
A0-1001-1	REAL PROPERTY TAXES	937,103.00	937,779.27	1,134,559.00
A0-1001-2	REAL PROPERTY TAXES (FOR RESERVES)	70,000.00	70,000.00	0.00
A0-1081-0	PAYMENTS IN LIEU OF TAXES	6,200.00	0.00	6,200.00
A0-1090-0	INTEREST ON PROPERTY TAXES	5,000.00	4,567.20	5,000.00
A0-1120-0	SALES TAX DISTRIBUTION BY COUNTY	615,000.00	413,772.71	560,000.00
A0-1130-0	1% GROSS UTILITY TAX	4,500.00	2,858.62	4,000.00
A0-1170-0	TV CABLE FRANCHISE	32,000.00	27,417.62	27,000.00
A0-1255-0	CLERK FEES	800.00	665.00	800.00
A0-1520-0	POLICE FEES	1,500.00	43.75	1,500.00
A0-1540-0	GROTON FIRE DEPT REFUND (GAS, INS, BLDG)	45,000.00	40,273.02	51,000.00
A0-1560-0	SAFETY INSPECTION FEES	3,500.00	450.00	3,200.00
A0-1641-0	GROTON FIRE DEPT AMB REFUND (EMS RESP)	435,208.00	271,232.72	462,000.00
A0-2001-0	PARK & RECREATIONAL INCOME	8,000.00	8,238.23	8,300.00
A0-2089-0	OTHER CULTURE & RECREATION INCOME	0.00	2,500.00	1,500.00
A0-2260-0	ELECTRIC DEPT POLICE SERVICES	936.00	0.00	936.00
A0-2261-0	POLICE SERVICES - OTHER GOVERNMENTS	6,500.00	6,335.00	7,000.00
A0-2350-0	TOWN OF GROTON YOUTH PROGRAM	25,000.00	21,997.39	30,000.00
A0-2351-0	TOMPKINS CTY YOUTH AID	31,877.00	22,503.87	34,394.00
A0-2352-0	YOUTH COMMISSION CONT	2,500.00	0.00	2,500.00
A0-2401-1	INTEREST AND EARNINGS	13,000.00	16,385.13	18,000.00
A0-2401-2	INTEREST EARNINGS-RESERVES	750.00	459.92	650.00
A0-2410-0	MUNICIPAL RENTS	13,500.00	503.17	13,000.00
A0-2501-0	BUSINESS LICENSES	700.00	355.00	400.00
A0-2530-0	GAMES OF CHANCE	10.00	20.00	20.00
A0-2555-0	BUILDING PERMITS	5,000.00	4,971.99	5,500.00
A0-2590-0	ELECTRICAL INSPECTION FEES	3,500.00	4,820.50	5,500.00
A0-2610-0	FINES & FORFEITED BAIL	250.00	125.00	250.00
A0-2650-0	SALE OF JUNK & EXCESS MATERIAL	1,000.00	17,263.66	1,000.00
A0-2705-0	GIFTS & DONATIONS	1,200.00	200.00	1,000.00
A0-2770-0	UNCLASSIFIED REVENUE	200.00	0.00	0.00
A0-3001-0	STATE REVENUE SHARING	19,258.00	19,258.00	19,258.00
A0-3005-0	STATE AID - MORTGAGE TAX	12,000.00	5,100.58	11,000.00
A0-3089-0	STATE AID - OTHER	28,847.00	15,369.56	2,600.00
A0-3389-0	STATE AID - OTHER PUBLIC SAFETY	2,300.00	0.00	0.00
A0-3501-0	STATE AID - CHIPS	119,790.88	119,136.44	113,580.00
<b>Total Revenue</b>		<b>2,451,929.88</b>	<b>2,034,603.35</b>	<b>2,531,647.00</b>
<b>Fund Balance</b>		456,734.00	281,842.15	193,780.00
<b>Reserve Fund Balance</b>				34,000.00
<b>Total Income &amp; Fund Balance</b>		<b>2,908,663.88</b>	<b>2,316,445.50</b>	<b>2,759,427.00</b>

**General Fund**  
**Adopted 2026-27 Budget**  
**Expenditures**

<b>Account Number</b>	<b>Account Description</b>	<b>2025-2026 Modified Budget</b>	<b>02/28/2026 Actual</b>	<b>2026-2027 Adopted Budget</b>
A0-0962-20	BUDGETARY PROVISIONS FOR OTHER	70,000.00	0.00	0.00
<b>A0-1010-00</b>	<b>BOARD OF TRUSTEES</b>			
A0-1010-01	BOARD OF TRUSTEES - PERSONAL SERVICES	9,600.00	7,200.00	9,600.00
A0-1010-04	BOARD OF TRUSTEES - CONTRACTUAL	1,000.00	339.94	1,000.00
A0-1210-01	MAYOR - PERSONAL SERVICES	4,200.00	3,150.00	4,200.00
<b>A0-1325-00</b>	<b>TREASURER</b>			
A0-1325-01	TREASURER-PERS SRVES (DEPUTY TREAS)	13,134.00	9,346.71	13,167.00
A0-1325-04	TREASURER - CONTRACTUAL	8,000.00	6,861.58	7,500.00
A0-1325-41	TREASURER - AUDIT	14,000.00	14,000.00	14,000.00
<b>A0-1410-00</b>	<b>CLERK/TREASURER</b>			
A0-1410-01	CLERK/TREASURER - PERSONAL SERVICES	24,362.00	17,129.06	20,210.00
A0-1410-02	CLERK/TREASURER - EQUIPMENT	15,000.00	9,998.70	0.00
A0-1410-04	CLERK/TREASURER CONTRACTUAL	9,000.00	8,618.95	9,000.00
A0-1410-11	CLERK/TREASURER-PERS (DEPUTY CLRK)	13,797.00	9,468.75	11,707.00
A0-1410-12	CLERK/TREAS PERS (REC. CLRK)	12,599.00	8,575.16	5,734.00
A0-1410-41	CLERK/TREASURER CODIFICATION	2,757.75	2,223.00	2,500.00
A0-1410-42	CLERK/TREASURER RECORD RESTORATION	342.25	342.25	500.00
<b>A0-1420-00</b>	<b>ATTORNEY</b>			
A0-1420-04	ATTORNEY-CONTRACTUAL	7,000.00	4,053.00	7,000.00
A0-1420-41	ATTORNEY-SPECIAL SRVES	3,000.00	0.00	1,500.00
<b>A0-1450-00</b>	<b>ELECTIONS</b>	0.00	0.00	0.00
A0-1450-04	ELECTIONS-CONTRACTUAL	2,300.00	51.87	2,300.00
<b>A0-1620-00</b>	<b>VILLAGE BUILDINGS</b>			
A0-1620-01	BUILDINGS-PERSONAL SERVICES	9,000.00	4,104.38	8,895.00
A0-1620-02	BUILDINGS-EQUIPMENT	500.00	0.00	0.00
A0-1620-04	VILLAGE BUILDINGS CONTRACTUAL	14,000.00	12,514.35	14,500.00
A0-1620-41	BUILDINGS-ELECTRIC (POLICE)	4,000.00	1,544.82	4,000.00
A0-1620-42	BUILDINGS-GAS HEATING (POLICE)	7,000.00	4,772.17	7,000.00
A0-1620-43	BUILDINGS-ELECTRIC MUNICIPAL BUILDING	4,000.00	948.62	0.00
A0-1620-45	BUILDINGS-INSURANCE	8,000.00	8,000.00	8,000.00
A0-1620-49	BUILDINGS-CONTRACTED MUNICIPAL-FH	16,000.00	14,513.52	18,500.00
<b>A0-1640-00</b>	<b>VILLAGE GARAGE</b>			
A0-1640-01	VILLAGE GARAGE-PERSONAL SERVICES	43,992.00	33,370.00	31,850.00
A0-1640-02	VILLAGE GARAGE-EQUIPMENT	10,000.00	0.00	0.00
A0-1640-04	VILLAGE GARAGE CONTRACTUAL	20,000.00	13,222.53	20,000.00
A0-1910-04	UNALLOCATED INSURANCE	60,000.00	56,269.14	60,000.00
A0-1920-04	MUNICIPAL ASSOCIATION DUES	3,500.00	1,605.00	2,500.00
A0-1950-04	TAXES ON VILLAGE PROPERTY	4,343.51	4,343.51	4,000.00
A0-1990-04	CONTINGENT ACCOUNT	32,247.11	0.00	25,000.00

**General Fund  
Adopted 2026-27 Budget  
Expenditures**

<b>Account Number</b>	<b>Account Description</b>	<b>2025-2026 Modified Budget</b>	<b>02/28/2026 Actual</b>	<b>2026-2027 Adopted Budget</b>
<b>A0-3120-00</b>	<b>POLICE</b>			
A0-3120-01	POLICE-PERSONAL SERVICES	346,300.00	203,719.59	<b>303,773.00</b>
A0-3120-02	POLICE-EQUIPMENT	31,690.90	31,690.90	<b>25,000.00</b>
A0-3120-04	POLICE CONTRACTUAL	37,309.10	35,145.86	<b>45,000.00</b>
A0-3120-22	POLICE-VEST-STATE AID	2,300.00	0.00	<b>0.00</b>
<b>A0-3410-00</b>	<b>FIRE DEPARTMENT</b>			
A0-3410-41	FIRE DEPARTMENT CONTRACTUAL	154,000.00	154,000.00	<b>157,000.00</b>
A0-3410-04	FIRE DEPARTMENT CONTRACTUAL	3,000.00	2,470.03	<b>3,000.00</b>
<b>A0-4540-00</b>	<b>AMBULANCE</b>			
A0-4540-01	AMBULANCE PERS SERV (CLERK/EMS RESP)	186,500.00	151,916.54	<b>244,985.00</b>
A0-4540-04	AMBULANCE CONTRACTUAL	161,500.00	161,500.00	<b>164,500.00</b>
A0-4540-11	AMBULANCE DRIVER	11,900.00	8,179.20	<b>12,145.00</b>
A0-4540-12	AMBULANCE- PERS SERV(P.T PERSONNEL)	86,100.00	77,304.76	<b>37,084.00</b>
<b>A0-5000-00</b>	<b>STREETS</b>			
A0-5010-01	STREETS-PERSONAL SERVICES	4,984.00	1,846.36	<b>3,161.00</b>
A0-5110-01	STREETS MAINT-PERSONAL SERVICES	89,265.00	66,467.94	<b>78,561.00</b>
A0-5110-02	STREETS MAINT-EQUIPMENT	26,519.88	26,519.88	<b>34,000.00</b>
A0-5110-04	STREETS CONTRACTUAL	85,480.12	64,656.73	<b>80,000.00</b>
A0-5112-02	PERM IMPROVE HIGHWAY (CHIPS)	119,790.88	119,136.44	<b>113,580.00</b>
A0-5142-01	SNOW & STREET PERSONAL SERVICES	55,498.00	51,712.22	<b>47,403.00</b>
A0-5142-04	SNOW REMOVAL CONTRACTUAL	35,000.00	10,175.70	<b>35,000.00</b>
A0-5182-04	STREET LIGHTING CONTRACTUAL	9,000.00	6,118.57	<b>10,000.00</b>
A0-5650-04	MUNICIPAL PARKING LOT	10,000.00	0.00	<b>25,000.00</b>
<b>A0-6000-00</b>	<b>COMMUNITY DEVELOPMENT</b>			
A0-6420-04	COMMUNITY DEVELOPMENT CONTRACTUAL	4,000.00	2,232.05	<b>4,000.00</b>
A0-6772-04	PROGRAMS FOR AGING	4,200.00	4,200.00	<b>4,200.00</b>
A0-6772-41	SENIOR TRIPS & ACTIVITES	750.00	471.13	<b>750.00</b>
<b>A0-7140-00</b>	<b>PARKS &amp; RECREATION</b>			
A0-7140-01	PARKS & RECREATION PERSONAL SERVICES	73,470.42	73,470.42	<b>76,663.00</b>
A0-7140-04	PARKS & RECREATION CONTRACTUAL	28,603.67	26,529.51	<b>30,450.00</b>
A0-7140-41	PARKS & RECREATION TENNIS COURTS	50.00	30.11	<b>100.00</b>
A0-7140-42	PARKS & RECREATION JOINT REC PROGRAM	35,500.00	35,500.00	<b>36,565.00</b>
<b>A0-7310-00</b>	<b>YOUTH PROGRAM</b>			
A0-7310-01	YOUTH PROGRAM-PERSONAL SERVICES	6,847.13	6,847.13	<b>7,680.00</b>
A0-7310-04	YOUTH PROGRAM CONTRACTUAL	58,308.78	45,007.72	<b>61,002.00</b>
A0-7520-04	HISTORICAL PROPERTY CONTRACTUAL	2,000.00	1,000.00	<b>1,000.00</b>
A0-7550-04	CELEBRATIONS	2,500.00	171.49	<b>2,000.00</b>

**General Fund  
Adopted 2026-27 Budget  
Expenditures**

Account Number	Account Description	2025-2026 Modified Budget	02/28/2026 Actual	2026-2027 Adopted Budget
<b>A0-8010-00</b>	<b>ZONING &amp; CODE ENFORCEMENT</b>			
A0-8010-01	CODE ENFORCEMENT OFFICER	32,100.00	18,309.34	<b>28,535.00</b>
A0-8010-04	ZONING AND CODE ENFORCE CONTRACTUAL	2,000.00	1,578.32	<b>2,000.00</b>
A0-8010-11	ZONING AND CODE-ELECTRICAL INSPECTOR	7,400.00	5,532.93	<b>7,584.00</b>
A0-8010-41	ZONING-ZBA CONTRACTUAL	500.00	336.96	<b>500.00</b>
A0-8020-04	PLANNING CONTRACTUAL	27,500.00	15,637.58	<b>0.00</b>
A0-8510-04	BEAUTIFICATION CONTRACTUAL	1,500.00	1,089.35	<b>1,500.00</b>
<b>A0-9000-00</b>	<b>EMPLOYEE BENEFITS</b>			
A0-9010-08	STATE RETIREMENT	86,459.00	85,619.05	<b>92,483.00</b>
A0-9015-08	POLICE RETIREMENT	73,000.00	61,060.00	<b>81,637.00</b>
A0-9030-08	SOCIAL SECURITY	78,800.00	55,609.49	<b>72,900.00</b>
A0-9040-08	REGULAR COMPENSATION	17,360.00	15,766.94	<b>14,250.00</b>
A0-9040-81	FIREMEN'S COMPENSATION	22,000.00	18,345.06	<b>17,000.00</b>
A0-9060-08	GROUP MEDICAL INSURANCE	156,838.00	129,570.77	<b>154,835.00</b>
A0-9089-08	OTHER EMP BENEFITS	4,700.00	3,938.88	<b>4,700.00</b>
<b>A0-9700-00</b>	<b>BONDS &amp; BANS</b>	0.00	0.00	
A0-9710-06	PRINCIPAL (BLDG)	0.00	0.00	<b>135,000.00</b>
A0-9710-07	INTEREST (BLDG)	80,909.38	80,909.38	<b>168,638.00</b>
A0-9720-64	PRINCIPAL (STORM WATER)	15,000.00	15,000.00	<b>15,000.00</b>
A0-9720-74	INTEREST (STORM WATER)	5,550.00	5,550.00	<b>5,100.00</b>
A0-9730-07	BAN INTEREST (BLDG)	178,005.00	178,004.16	<b>0.00</b>
<b>Total Expenditures</b>		<b>2,908,663.88</b>	<b>2,316,445.50</b>	<b>2,759,427.00</b>

**Community Development  
Adopted 2026-27 Budget  
Income**

Account Number	Account Description	2025-2026 Budget	02/28/2026 Actual	2026-2027 Adopted Budget
CD-2170-0	COMMUNITY DEVELOPMENT INCOME	14,000.00	5,423.70	14,073.00
CD-2401-0	INTEREST EARNINGS	650.00	316.12	400.00
CD-3989-0	STATE AID - SMALL CITIES GRANT	714,000.00	185,184.34	675,000.00
		<b>728,650.00</b>	<b>190,924.16</b>	<b>689,473.00</b>
	Fund Balance	<b>15,100.00</b>		<b>337,227.00</b>
	<b>Total Revenue &amp; Fund Balance</b>	<b>743,750.00</b>		<b>1,026,700.00</b>

**Expenditures**

Account Number	Account Description	2025-2026 Budget	02/28/2026 Actual	2026-2027 Adopted Budget
CD-8668-04	LOANS & GRANTS CONTRACTUAL	559,717.00	141,798.26	869,500.00
CD-8684-04	PLANNING AND DEVELOPMENT CONTRACTUAL	162,460.00	51,562.48	97,750.00
CD-8686-04	ADMINISTRATION CONTRACTUAL	21,573.00	18,370.60	59,450.00
	<b>Totals</b>	<b>743,750.00</b>	<b>211,731.34</b>	<b>1,026,700.00</b>
	<b>Total Expenditures</b>	<b>743,750.00</b>		<b>1,026,700.00</b>

**Water Fund**  
**Adopted 2026-27 Budget**  
**Revenues**

Account Number	Account Description	2025-2026		2026-2027
		Tentative Budget	02/28/2026 Actual	Adopted Budget
F0-2140-1	WATER RENTS	245,000.00	195,696.45	285,000.00
F0-2140-2	WATER RENTS (FOR RESERVES)	20,000.00	20,000.00	33,000.00
F0-2142-0	HYDRANT RENT	1,500.00	1,500.00	1,500.00
F0-2144-0	CHARGE FOR SERVICES	1,000.00	0.00	500.00
F0-2148-0	PENALTIES	4,500.00	3,852.94	5,100.00
F0-2401-1	INTEREST & EARNINGS	100.00	1.37	25.00
F0-2401-2	INTEREST EARNINGS-RESERVES	700.00	573.24	700.00
		<b>272,800.00</b>	<b>221,624.00</b>	<b>325,825.00</b>
Fund Balance				<b>6,494.00</b>
Revenue & Fund Balance				<b>332,319.00</b>

**Water Fund**  
**Adopted 2026-27 Budget**  
**Expenditures**

Account Number	Account Description	2025-2026 Modified Budget	2/28/2026 Actual	2026-2027 Adopted Budget
F0-0962-02	BUDGETARY PROVISIONS FOR OTHER USES	20,000.00	0.00	33,000.00
F0-1910-04	UNALLOCATED INSURANCE	8,400.00	8,400.00	8,600.00
F0-1920-04	MUNICIPAL ASSOCIATION DUES	450.00	0.00	0.00
F0-1950-04	TAXES - WATER SHED	13,500.00	13,165.54	13,800.00
F0-1990-04	Contingent Account	1,000.00	0.00	1,000.00
<b>F0-8310-00</b>	<b>Water Administration</b>			
F0-8310-01	WATER ADMINISTRATION - PERSONAL SERVICES	20,140.00	14,078.08	27,712.00
F0-8310-02	WATER ADMINISTRATION - EQUIPMENT	6,800.00	6,717.40	0.00
F0-8310-04	WATER ADMINISTRATION - CONTRACTUAL	10,000.00	7,480.74	10,000.00
F0-8310-42	WATER ADMINISTRATION - AUDIT	1,000.00	1,000.00	1,000.00
F0-8310-43	WATER ADMINISTRATION - CODIFICATION	500.00	200.00	500.00
<b>F0-8320-00</b>	<b>Source of Supply</b>			
F0-8320-01	SOURCE OF SUPPLY - PERSONAL SERVICES	3,000.00	2,734.52	8,844.00
F0-8320-02	SOURCE OF SUPPLY - EQUIPMENT	1,000.00	0.00	1,000.00
F0-8320-04	SOURCE OF SUPPLY - CONTRACTUAL	13,000.00	11,092.02	21,000.00
<b>F0-8330-00</b>	<b>Treatment Plant</b>	0.00	0.00	
F0-8330-01	TREATMENT PLANT - PERSONAL SERVICES	24,449.00	20,799.47	34,486.00
F0-8330-02	TREATMENT PLANT - EQUIPMENT	3,000.00	0.00	2,000.00
F0-8330-04	TREATMENT PLANT - CONTRACTUAL	28,465.00	16,571.62	27,977.00
<b>F0-8340-00</b>	<b>Transmission &amp; Distribution</b>			
F0-8340-01	TRANSMISSION & DISTRIBUTION - PERS SVC	25,485.00	14,399.81	44,058.00
F0-8340-02	TRANSMISSION & DISTRIBUTION - EQUIPMENT	13,000.00	0.00	8,000.00
F0-8340-04	TRANSMISSION & DISTRIBUTION - CONTR	9,600.00	6,301.30	8,775.00
F0-8340-21	TRANSMISSION & DISTRIBUTION - METERS	8,900.00	8,882.68	3,000.00
<b>F0-9000-00</b>	<b>Employee Benefits</b>			
F0-9010-08	STATE RETIREMENT	11,593.00	11,480.37	16,398.00
F0-9030-08	SOCIAL SECURITY	5,400.00	4,399.84	8,806.00
F0-9040-08	COMPENSATION INSURANCE	1,120.00	1,018.00	1,750.00
F0-9060-08	GROUP MEDICAL INSURANCE	13,900.00	12,043.04	18,790.00
F0-9089-08	EMPLOYEE BENEFITS - OTHER	400.00	0.00	0.00
<b>F0-9700-00</b>	<b>Bonds</b>			
F0-9710-62	LOAN - PRINCIPAL	15,000.00	15,000.00	15,000.00
F0-9720-06	PRINCIPAL (2015)	15,000.00	15,000.00	15,000.00
F0-9720-07	INTEREST (2015)	2,228.00	2,227.50	1,823.00
		<b>276,330.00</b>	<b>192,991.93</b>	<b>332,319.00</b>

**WWTP - Sewer  
Adopted 2026-27 Budget  
Revenues**

Account Number	Account Description	2025-26 Modified	02/28/2026 Actual	2026-2027 Adopted Budget
G0-2120-1	SEWER RENTS	578,350.00	475,485.76	<b>640,000.00</b>
G0-2120-2	SEWER RENTS (FOR RESERVES)	5,000.00	5,000.00	<b>5,000.00</b>
G0-2128-0	PENALTIES	10,000.00	21,917.27	<b>17,000.00</b>
G0-2401-1	INTEREST EARNINGS	0.00	1.11	<b>0.00</b>
G0-2401-2	INTEREST EARNINGS-RESERVES	50.00	210.83	<b>250.00</b>
G0-2650-0	SALE OF EXCESS	.	320.00	<b>0.00</b>
		<b>593,400.00</b>	502,934.97	<b>662,250.00</b>
	Fund Balance			<b>6,232.00</b>
	Total Income & Fund Balance			<b>668,482.00</b>

**WWTP - Sewer  
Adopted 2026-27 Budget  
Expenditures**

Account Number	Account Description	2025-2026 Modified Budget	02/28/2026 Actual	2026-2027 Adopted Budget
G0-0962-02	BUDGETARY PROVISIONS FOR OTHER USES	5,000.00	0.00	5,000.00
G0-1910-04	UNALLOCATED INSURANCE	6,800.00	6,800.00	7,000.00
G0-1990-04	CONTINGENT ACCOUNT	1,000.00	0.00	1,000.00
<b>G0-8110-00</b>	<b>Sewer Administration</b>			
G0-8110-01	PERSONAL SERVICES	20,141.00	14,073.18	32,525.00
G0-8110-04	CONTRACTUAL	5,000.00	3,770.03	5,000.00
G0-8110-41	AUDIT	1,000.00	1,000.00	1,000.00
G0-8110-42	CODIFICATION	500.00	500.00	500.00
<b>G0-8120-00</b>	<b>Sewer Lines</b>			
G0-8120-01	PERSONAL SERVICES	7,916.00	491.20	22,997.00
G0-8120-02	EQUIPMENT	2,000.00	0.00	20,000.00
G0-8120-04	CONTRACTUAL	3,000.00	1,787.88	2,000.00
<b>G0-8130-00</b>	<b>Treatment Plant</b>			
G0-8130-01	PERSONAL SERVICES	0.00	0.00	14,153.00
G0-8130-02	EQUIPMENT	47,500.00	6,086.01	19,000.00
G0-8130-04	TREATMENT PLANT CONTRACTUAL	456,199.00	305,943.22	479,894.00
<b>G0-9000-00</b>	<b>Employee Benefits</b>			
G0-9010-08	STATE RETIREMENT	5,690.00	5,634.72	9,926.00
G0-9030-08	SOCIAL SECURITY	2,200.00	1,579.29	5,330.00
G0-9040-08	COMPENSATION INSURANCE	560.00	509.00	1,000.00
G0-9060-08	GROUP MEDICAL INSURANCE	7,000.00	5,767.24	13,640.00
<b>G0-9700-00</b>	<b>Bonds</b>			
G0-9710-06	EFC LOAN (2011)	25,000.00	0.00	25,000.00
G0-9710-07	EFC LOAN (2011)	3,694.00	964.06	3,517.00
Totals		<b>600,200.00</b>	<b>354,905.83</b>	<b>668,482.00</b>

**Joint Recreation  
Adopted 2026-27 Budget  
Revenues**

Account Number	Account Description	2025-2026 Modified Budget	02/28/2026 Actual	2026-2027 Adopted Budget
J0-2001-1	PARK & RECREATION CHARGES	6,500.00	7,314.82	<b>7,500.00</b>
J0-2001-2	PARK & REC INCOME - CABIN FEVER FEST	700.00	149.25	<b>250.00</b>
J0-2001-3	PARK & REC CHARGES - B-BALL	5,200.00	3,337.75	<b>3,500.00</b>
J0-2001-4	SOCCER REVENUE	10,750.00	9,396.98	<b>1,500.00</b>
J0-2001-5	PARK & REC CHARGES - WRESTLING	3,839.50	3,839.50	<b>3,900.00</b>
J0-2001-6	PARK & REC CHARGES - FITNESS	2,000.00	2,325.46	<b>2,500.00</b>
J0-2001-7	PARK & REC CHARGES- ARC BBS	1,000.00	776.75	<b>1,000.00</b>
J0-2070-4	CONTRIBUTIONS PRIVATE - YOUTH	2,590.00	2,590.00	
J0-2089-0	OTHER RECREATION INCOME - GRANTS	5,400.00	5,170.00	<b>5,070.00</b>
J0-2350-0	TOWN CONTRIBUTION TO PROGRAM	36,500.00	5,316.23	<b>37,595.00</b>
J0-2351-0	VILLAGE CONTRIBUTION TO PROGRAM	35,500.00	35,500.00	<b>36,565.00</b>
J0-2401-0	INTEREST EARNINGS	2,000.00	1,314.66	<b>2,000.00</b>
J0-2705-0	GIFTS & DONATIONS	1,000.00	795.00	<b>1,000.00</b>
J0-2705-1	GIFTS & DONATIONS - Cabin Fever	2,465.00	2,465.00	<b>2,000.00</b>
		<b>115,444.50</b>	<b>80,291.40</b>	<b>104,380.00</b>
Fund Balance		<b>9,825.00</b>		<b>21,889.00</b>
Total Income & Fund Balance		<b>125,269.50</b>		<b>126,269.00</b>

**Joint Recreation  
Adopted 2026-27 Budget  
Expenditures**

Account Number	Account Description	2025-2026 Modified Budget	Actual 2/28/2026	2026-2027 Adopted Budget
J0-1990-04	CONTINGENT FUND	318.53	0.00	<b>1,000.00</b>
J0-7145-00	JOINT RECREATION	0.00	0.00	<b>0.00</b>
J0-7145-01	JR - RECREATION DIRECTOR	48,800.00	35,202.80	<b>49,900.00</b>
J0-7145-11	JR - RECREATION ASSISTANTS	700.00	292.00	<b>700.00</b>
J0-7145-41	JR - PROGRAM EXPENSE	17,443.72	13,991.48	<b>16,500.00</b>
J0-7145-42	JR - CABIN FEVER EXPENSE	4,665.00	3,165.76	<b>3,920.00</b>
J0-7145-43	JR - BASKETBALL EXPENSE	5,200.00	2,172.00	<b>3,500.00</b>
J0-7145-44	JR - SOCCER EXPENSES	10,750.00	4,795.64	<b>6,102.00</b>
J0-7145-45	JR - WRESTLING EXPENSE	9,235.45	4,012.22	<b>9,123.00</b>
J0-7145-46	JR - FITNESS EXPENSE	2,000.00	1,450.00	<b>2,500.00</b>
J0-7145-47	JR - ARC BBS EXPENSE	1,000.00	0.00	<b>1,000.00</b>
J0-7145-48	JR - TRAIL EXPENSE	500.00	35.99	<b>0.00</b>
J0-7145-49	JR - BACKGROUND INVESTIGATIONS	200.00	147.60	<b>200.00</b>
J0-7270-04	BAND CONCERTS	3,913.80	3,913.80	<b>3,500.00</b>
J0-7550-04	CELEBRATIONS	0.00	0.00	<b>6,500.00</b>
J0-9010-08	RETIREMENT	7,353.00	7,281.56	<b>7,209.00</b>
J0-9030-08	SOCIAL SECURITY	3,800.00	2,625.13	<b>3,871.00</b>
J0-9040-08	WORKMANS COMPENSATION	840.00	764.00	<b>750.00</b>
J0-9060-08	EMPLOYEE HEALTH INSURANCE	7,900.00	5,685.92	<b>9,324.00</b>
J0-9089-08	EMPLOYEE BENEFITS	650.00	463.37	<b>670.00</b>

<b>125,269.50</b>	<b>85,999.27</b>	<b>126,269.00</b>
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# ADOPTED FISCAL BUDGET 2026-2027

## ELECTRIC ENTERPRISE FUND

**Approved/ Modified  
Budget  
2025-2026**      **Adopted Budget  
2026-27**

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### ELECTRIC UTILITY EXPENDITURES

		<b>Approved/ Modified Budget 2025-2026</b>	<b>Adopted Budget 2026-27</b>
EE84101	ELECTRIC POWER, PERS SERV	536,645.00	475,000.00
EE19884	PROV UNCOLL ACCTS REC.	18,000.00	10,000.00
EE19944	DEPRECIATION	120,000.00	190,000.00
EE84104	ELECTRIC AND POWER, CONTR EXPEND	1,390,910.00	1,405,588.00
EE4108	ELECTRIC AND POWER, EMPLOY BENEFITS	273,945.00	270,412.00
TOTAL EXPENDITURES		<b>2,339,500.00</b>	<b>2,351,000.00</b>

**Approved/ Modified  
Budget  
2025-2026**      **Adopted Budget  
2026-27**

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### ELECTRIC UTILITY REVENUE

		<b>Approved/ Modified Budget 2025-2026</b>	<b>Adopted Budget 2026-27</b>
EE2150	SALE OF ELECTRIC POWER	2,310,000.00	2,330,000.00
EE2655	SALES, OTHER	6,500.00	5,000.00
EE2401	INTEREST & EARNINGS	15,000.00	8,000.00
EE2410	RENTAL OF REAL PROPERTY	8,000.00	8,000.00
EE2770	UNCLASSIFIED	-	
TOTAL REVENUES:		<b>2,339,500.00</b>	<b>2,351,000.00</b>

### **SCHEDULE 3**

ESTIMATED CASH SURPLUS BUDGETED

GENERAL FUND	227,780
WATER FUND	6,494
SEWER FUND	6,232
JOINT ACTIVITY-RECREATION	21,889
COMMUNITY DEVELOPMENT FUND	337,227
<b><i>TOTAL ESTIMATED CASH SURPLUS BUDGETED:</i></b>	<u>599,622</u>

### **SCHEDULE 4**

SPECIAL RESERVE BALANCE - As of March 1, 2026

	3/1/2026 Balance	Amount Appropriated to Reserve	Estimated Expenditure During Fiscal Year
<b><u>General Fund</u></b>			
Fleet Repairs:	3,020	-	-
Unemployment Reserve:	9,802	-	-
TOTALS:	<u>12,822</u>	<u>-</u>	<u>-</u>

CAPITAL RESERVE BALANCE - As of March 1, 2026

<b><u>General Fund</u></b>			
Park Improvements:	71,657	-	-
Motor Vehicle Equipment:	100,708	-	34,000
Police Car:	24,548	-	-
Buildings	5,348	-	-
Sidewalks (ADA):	8,004	-	-
Total General Fund Transfers:		<u>-</u>	<u>34,000</u>

**Water Fund**

Treatment Plant-Equipment, etc.	69,323	15,000	-
Transmission & Distribution	158,375	18,000	-
Total Water Fund Transfers:		<u>33,000</u>	<u>-</u>

**Sewer Fund**

Treatment Plant-Equipment, etc.	5,976	5,000	-
Total Sewer Fund Transfers:		<u>5,000</u>	<u>-</u>

**VILLAGE OF GROTON**  
**SCHEDULE OF SALARIES OF ELECTED AND APPOINTED OFFICERS AND EMPLOYEES**  
**2026-27**

SCHEDULE 5

MAYOR	\$	4,200.00	per year
VILLAGE BOARD OF TRUSTEES	\$	2,400.00	per year-ea.
CLERK-TREASURER/ADMINISTRATOR	\$	1,782.00	per week
DEPUTY CLERK	\$	948.80	per week
DEPUTY TREASURER - TRAINEE	\$	880.00	per week
DEPUTY TREASURER	\$	1,219.60	per week
DEPUTY CLERK/TREASURER	\$	1,422.00	per week
CLERK TYPIST	\$	20.12	per hour
PARAMEDIC, FT II	\$	30.71	per hour
PARAMEDIC, FT I	\$	29.65	per hour
PARAMEDIC, PT IV	\$	31.24	per hour
PARAMEDIC, PT III	\$	30.67	per hour
PARAMEDIC, PT II	\$	27.55	per hour
PARAMEDIC, PT I	\$	27.49	per hour
CRITICAL CARE TECHNICIAN, FT	\$	27.81	per hour
POLICE OFFICER, PT (OIC)	\$	49,500.00	per year
POLICE OFFICER, FT II	\$	33.30	per hour
POLICE OFFICER, FT I	\$	30.39	per hour
POLICE OFFICER, PT (DESK OFF)	\$	31.38	per hour
POLICE OFFICER, PT IV	\$	30.10	per hour
POLICE OFFICER, PT III	\$	29.20	per hour
POLICE OFFICER, PT II	\$	28.30	per hour
POLICE OFFICER, PT I	\$	27.69	per hour
Police Shift Differential	\$	0.20	per hour
SCHOOL CROSS GUARD	\$	16.00	per hour
WORKING SUPERVISOR - DEPT OF PUBLIC	\$	46.09	per hour
MOTOR EQUIPMENT OPERATOR - II	\$	39.34	per hour
MOTOR EQUIPMENT OPERATOR - I	\$	25.00	per hour
LABORER - FT	\$	22.62	per hour

**VILLAGE OF GROTON SALARY SCHEDULE**

SCHEDULE 5 - CONTINUED

**2026-27**

ELECTRIC UTILITY SUPERVISOR	\$	61.68	per hour
ELECTRIC UTILITY WORKER II	\$	56.54	per hour
ELECTRIC UTILITY APPRENTICE I	\$	22.62	per hour
DIRECTOR OF RECREATION, FT	\$	29.20	per hour
RECREATION ASSISTANT II (ARTS & CRAFTS)	\$	17.00	per hour
RECREATION ASSISTANT I (ARTS & CRAFTS)	\$	16.50	per hour
SWIM AREA DIRECTOR	\$	19.50	per hour
LIFEGUARD (HEAD LGS)	\$	18.50	per hour
LIFE GUARDS (+1 YR EXP)	\$	17.50	per hour
LIFE GUARDS (NEW)	\$	17.00	per hour
ATTORNEY FOR THE VILLAGE	\$	-	Fee Basis
VILLAGE ENGINEER	\$	-	Fee Basis
CODE ENFORCEMENT OFFICER	\$	27.44	per hour
ELECTRICAL INSPECTOR	\$	631.98	per month
YOUTH WORKERS	\$	16.00	per hour
LABORER - Seasonal	\$	16.00	per hour
SEASONAL WORKERS I	\$	16.00	per hour
SEASONAL WORKERS II	\$	17.50	per hour
BUILDING CLEANER	\$	22.24	per hour

## SCHEDULE 6

### SCHEDULE OF DEBT SERVICE

	<u>25/26 Budget</u>	<u>26/27 Budget</u>
<i>Water Fund</i>		
9710.62 Prin on State Rev Fund Loan (2007)	15,000	15,000
9710.72 Int on Bond		
9720.6 Prin on Statutory Installment Bond (2015)	15,000	15,000
9720.7 Int on Statutory Installment Bond	2,228	1,823
	<hr/>	<hr/>
TOTAL DEBT OF WATER FUND:	32,228	31,823
<i>Sewer Fund</i>		
9710.6 EFC Loan (2011)	25,000	25,000
9710.7 EFC Loan Int.	3,694	3,517
	<hr/>	<hr/>
TOTAL DEBT OF SEWER FUND:	28,694	28,517
<i>General Fund</i>		
9720.64 Statutory Installment Bond (Storm Water - 2017)	15,000	15,000
9720.74 Int on Statutory Installment Bond	5,550	5,100
9710.6 Serial Bond (Municipal Bldg)	-	135,000
9710.7 Int on Serial Bond	178,004	168,638
	<hr/>	<hr/>
TOTAL DEBT OF GENERAL FUND:	198,554	323,738
	<hr/>	<hr/>
<b>TOTAL DEBT SERVICE (ALL FUNDS):</b>	<b><u><u>259,476</u></u></b>	<b><u><u>384,078</u></u></b>

R/S	Name	# Parcels	Land Assessed Value	Total Assessed Value	Taxable Value			
					County	Town/City	School	Village
1	Taxable	831	12,953,224	129,099,500	123,083,489	123,942,109	127,766,587	123,529,526
5	Special Franch.	4	0	798,360	798,360	798,360	798,360	798,360
6	Utility	5	15,000	348,937	348,937	348,937	348,937	348,937
8	Wholly Exmpt	51	1,750,800	64,092,500	0	0	0	0
	Village Totals:	891	14,719,024	194,339,297	124,230,786	125,089,406	128,913,884	124,676,823