



Cover Sheet

Groton
Financial Report of the Town Budget
For the Period Ending December 31, 2016

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

Auditor Certification

Name	Signature

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct, and complete.

Governing Body Certification

Name	Position	Signature
Christina Goodwin	Select Board	
John Rescigno	Select Board	
Kyle Andrews	Select board	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>



**2017
MS-535**

Expenditures

General Government

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4130-4139	Executive	56,386.00	55,254.00
4140-4149	Election, Registration, and Vital Statistics	53,889.00	51,022.00
4150-4151	Financial Administration	18,720.00	43,255.00
4152	Revaluation of Property	0.00	0.00
4153	Legal Expense	15,000.00	4,359.00
4155-4159	Personnel Administration	90,994.00	75,192.00
4191-4193	Planning and Zoning	8,001.00	2,461.00
4194	General Government Buildings	23,655.00	17,275.00
4195	Cemeteries	5,160.00	2,682.00
4196	Insurance	14,872.00	14,872.00
4197	Advertising and Regional Association	2,200.00	2,077.00
4199	Other General Government	3,802.00	5,117.00
		292,679.00	273,566.00

Public Safety

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4210-4214	Police	131,250.00	100,060.00
4215-4219	Ambulance	0.00	0.00
4220-4229	Fire	72,919.00	70,912.00
4240-4249	Building Inspection	0.00	0.00
4290-4298	Emergency Management	1,850.00	0.00
4299	Other (Including Communications)	0.00	0.00
		206,019.00	170,972.00

Airport/Aviation Center

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4301-4309	Airport Operations	0.00	0.00
		0.00	0.00

Highways and Streets

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4311	Administration	95,883.00	94,185.00
4312	Highways and Streets	63,651.00	49,710.00
4313	Bridges	0.00	0.00
4316	Street Lighting	1,100.00	1,077.00
4319	Other	0.00	0.00
		160,634.00	144,972.00

Sanitation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4321	Administration	6,600.00	21,880.00
4323	Solid Waste Collection	0.00	0.00
4324	Solid Waste Disposal	54,221.00	43,936.00
4325	Solid Waste Cleanup	0.00	0.00
4326-4328	Sewage Collection and Disposal	0.00	0.00
4329	Other Sanitation	0.00	0.00
		60,821.00	65,816.00

Water Distribution and Treatment

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4331	Administration	0.00	0.00



Expenditures

4332	Water Services	0.00	0.00
4335	Water Treatment	0.00	0.00
4338-4339	Water Conservation and Other	0.00	0.00
		0.00	0.00

Electric

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4351-4352	Administration and Generation	0.00	0.00
4353	Purchase Costs	0.00	0.00
4354	Electric Equipment Maintenance	0.00	0.00
4359	Other Electric Costs	0.00	0.00
		0.00	0.00

Health

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4411	Administration	2,885.00	5,525.00
4414	Pest Control	0.00	0.00
4415-4419	Health Agencies, Hospitals, and Other	3,928.00	3,909.00
		6,813.00	9,434.00

Welfare

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4441-4442	Administration and Direct Assistance	1.00	0.00
4444	Intergovernmental Welfare Payments	2,043.00	2,043.00
4445-4449	Vendor Payments and Other	5,000.00	1,292.00
		7,044.00	3,335.00

Culture and Recreation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4520-4529	Parks and Recreation	5,299.00	5,343.00
4550-4559	Library	3,076.00	1,477.00
4583	Patriotic Purposes	100.00	49.00
4589	Other Culture and Recreation	0.00	0.00
		8,475.00	6,869.00

Conservation and Development

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4611-4612	Administration and Purchasing of Natural Resources	1,980.00	1,195.00
4619	Other Conservation	0.00	0.00
4631-4632	Redevelopment and Housing	0.00	0.00
4651-4659	Economic Development	0.00	0.00
		1,980.00	1,195.00

Debt Service

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4711	Long Term Bonds and Notes - Principal	0.00	0.00
4721	Long Term Bonds and Notes - Interest	0.00	0.00
4723	Tax Anticipation Notes - Interest	0.00	0.00
4790-4799	Other Debt Service	0.00	0.00
		0.00	0.00

Capital Outlay

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4901	Land	0.00	0.00



Expenditures

4902	Machinery, Vehicles, and Equipment	7,350.00	7,350.00
4903	Buildings	5,005.00	5,005.00
4909	Improvements Other than Buildings	172,850.00	154,311.00
		185,205.00	166,666.00

Operating Transfers Out

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4912	To Special Revenue Fund	0.00	0.00
4913	To Capital Projects Fund	0.00	0.00
4914A	To Proprietary Fund - Airport	0.00	0.00
4914E	To Proprietary Fund - Electric	0.00	0.00
4914O	To Proprietary Fund - Other	0.00	0.00
4914S	To Proprietary Fund - Sewer	0.00	0.00
4914W	To Proprietary Fund - Water	0.00	0.00
4915	To Capital Reserve Fund	61,500.00	61,500.00
4916	To Expendable Trusts/Fiduciary Funds	0.00	0.00
4917	To Health Maintenance Trust Funds	0.00	0.00
4918	To Non-Expendable Trust Funds	0.00	0.00
4919	To Fiduciary Funds	0.00	0.00
		61,500.00	61,500.00

Payments to Other Governments

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4931	Taxes Assessed for County	0.00	221,305.00
	<i>Explanation: Assessment for County Tax</i>		
4932	Taxes Assessed for Village District	0.00	0.00
4933	Taxes Assessed for Local Education	0.00	398,902.00
	<i>Explanation: Assessment for Local Education</i>		
4934	Taxes Assessed for State Education	0.00	230,250.00
	<i>Explanation: Assessment for State Education</i>		
4939	Payments to Other Governments	0.00	0.00
		0.00	850,457.00
Total before Payments to Other Governments		991,170.00	904,325.00
Plus Payments to Other Governments			850,457.00
Plus Commitments to Other Governments from Tax Rate		850,457.00	
Less Proprietary/Special Funds		0.00	0.00
Total General Fund Expenditures		1,841,627.00	1,754,782.00



Revenues

Taxes

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3110	Property Taxes	0.00	870,331.00
3120	Land Use Change Tax - General Fund	3,923.00	7,557.00
3121	Land Use Change Taxes (Conservation)	0.00	0.00
3180	Resident Tax	0.00	0.00
3185	Yield Tax	14,950.00	7,695.00
3186	Payment in Lieu of Taxes	565,131.00	565,131.00
3187	Excavation Tax	0.00	0.00
3189	Other Taxes	0.00	0.00
3190	Interest and Penalties on Delinquent Taxes	1,662.00	13,124.00
		585,666.00	1,463,838.00

Licenses, Permits, and Fees

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3210	Business Licenses and Permits	140.00	105.00
3220	Motor Vehicle Permit Fees	100,000.00	127,305.00
3230	Building Permits	206.00	270.00
3290	Other Licenses, Permits, and Fees	3,699.00	5,084.00
3311-3319	From Federal Government	0.00	0.00
		104,045.00	132,764.00

State Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3351	Shared Revenues	0.00	0.00
3352	Meals and Rooms Tax Distribution	30,612.00	30,612.00
3353	Highway Block Grant	26,133.00	26,133.00
3354	Water Pollution Grant	0.00	0.00
3355	Housing and Community Development	0.00	0.00
3356	State and Federal Forest Land Reimbursement	263.00	263.00
3357	Flood Control Reimbursement	0.00	0.00
3359	Other (Including Railroad Tax)	20,000.00	1,397.00
3379	From Other Governments	0.00	0.00
		77,008.00	58,405.00

Charges for Services

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3401-3406	Income from Departments	0.00	0.00
3409	Other Charges	0.00	0.00
		0.00	0.00

Miscellaneous Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3501	Sale of Municipal Property	0.00	0.00
3502	Interest on Investments	0.00	1,933.00
3503-3509	Other	2,500.00	1,944.00
		2,500.00	3,877.00

Interfund Operating Transfers In

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3912	From Special Revenue Funds	0.00	0.00
3913	From Capital Projects Funds	0.00	0.00
3914A	From Enterprise Funds: Airport (Offset)	0.00	0.00



Revenues

3914E	From Enterprise Funds: Electric (Offset)	0.00	0.00
3914O	From Enterprise Funds: Other (Offset)	0.00	0.00
3914S	From Enterprise Funds: Sewer (Offset)	0.00	0.00
3914W	From Enterprise Funds: Water (Offset)	0.00	0.00
3915	From Capital Reserve Funds	0.00	49,400.00
3916	From Trust and Fiduciary Funds	0.00	0.00
3917	From Conservation Funds	0.00	0.00
		0.00	49,400.00

Other Financing Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds and Notes	0.00	0.00
		0.00	0.00
	Less Proprietary/Special Funds	0.00	0.00
	Plus Property Tax Commitment from Tax Rate	882,328.00	
	Total General Fund Revenues	1,651,547.00	1,708,284.00



Balance Sheet

Current Assets

Account	Account Description	Starting Balance	Ending Balance
1010	Cash and Equivalents	546,578.00	373,693.00
1030	Investments	0.00	0.00
1080	Tax Receivable	127,059.00	304,121.00
1110	Tax Liens Receivable	40,464.00	42,537.00
1150	Accounts Receivable	0.00	0.00
1260	Due from Other Governments	2,988.00	2,988.00
1310	Due from Other Funds	0.00	0.00
1400	Other Current Assets	0.00	0.00
1670	Tax Deeded Property (Subject to Resale)	25,640.00	25,640.00
		742,729.00	748,979.00

Current Liabilities

Account	Account Description	Starting Balance	Ending Balance
2020	Warrants and Accounts Payable	1,497.00	1,455.00
2030	Compensated Absences Payable	0.00	0.00
2050	Contracts Payable	0.00	0.00
2070	Due to Other Governments	0.00	0.00
2075	Due to School Districts	235,462.00	294,421.00
2080	Due to Other Funds	0.00	0.00
2220	Deferred Revenue	0.00	0.00
2230	Notes Payable - Current	0.00	0.00
2270	Other Payable	28,525.00	22,356.00
		265,484.00	318,232.00

Fund Equity

Account	Account Description	Starting Balance	Ending Balance
2440	Non-spendable Fund Balance	0.00	1,600.00
2450	Restricted Fund Balance	0.00	0.00
2460	Committed Fund Balance	0.00	0.00
2490	Assigned Fund Balance	0.00	0.00
2530	Unassigned Fund Balance	477,245.00	429,147.00
		477,245.00	430,747.00



**2017
MS-535**

Commitment & Reconciliation

Tax Commitment

Source	County	Village	Local Edu.	State Edu.	Other	Property Tax
MS-535	221,305.00	0.00	398,902.00	230,250.00	0.00	870,331.00
Commitment	221,305.00	0.00	398,902.00	230,250.00		882,328.00
Difference	0.00	0.00	0.00	0.00		(11,997.00)

General Fund Balance Sheet Reconciliation

Total Revenues	1,708,284.00
Total Expenditures	1,754,782.00
Change	(46,498.00)
Ending Fund Equity	430,747.00
Beginning Fund Equity	477,245.00
Change	(46,498.00)