



**Financial Report of the Budget**

**Groton**

For the period ending December 31, 2021

**PREPARER'S EFILE CERTIFICATION**

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.

Patrick Mohan

**GOVERNING BODY CERTIFICATION**

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.

Name	Position	Signature
John Rescigno Ron MacLean	Select Board Select Board	<i>[Signature]</i> Ronald MacLean

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

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$63,689	\$66,382
4140-4149	Election, Registration, and Vital Statistics	\$56,073	\$53,867
4150-4151	Financial Administration	\$24,160	\$24,967
4152	Revaluation of Property	\$0	\$0
4153	Legal Expense	\$11,000	\$13,135
4155-4159	Personnel Administration	\$75,700	\$77,201
4191-4193	Planning and Zoning	\$6,816	\$4,227
4194	General Government Buildings	\$22,900	\$21,890
4195	Cemeteries	\$8,152	\$6,707
4196	Insurance	\$14,446	\$12,114
4197	Advertising and Regional Association	\$4,450	\$4,559
4199	Other General Government	\$7,261	\$4,089
<b>General Government Subtotal</b>		<b>\$294,647</b>	<b>\$289,138</b>
<b>Public Safety</b>			
4210-4214	Police	\$95,103	\$60,493
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$101,604	\$99,114
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$1,278	\$875
4299	Other (Including Communications)	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$197,985</b>	<b>\$160,482</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$85,330	\$73,252
4312	Highways and Streets	\$216,301	\$219,207
4313	Bridges	\$0	\$0
4316	Street Lighting	\$1,100	\$1,187
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$302,731</b>	<b>\$293,646</b>
<b>Sanitation</b>			
4321	Administration	\$6,000	\$8,950
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$84,907	\$81,273
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$3,200	\$3,200
<b>Sanitation Subtotal</b>		<b>\$94,107</b>	<b>\$93,423</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$1,553	\$1,295
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$4,707	\$4,707
<b>Health Subtotal</b>		<b>\$6,260</b>	<b>\$6,002</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$1	\$0
4444	Intergovernmental Welfare Payments	\$1,675	\$1,675
4445-4449	Vendor Payments and Other	\$3,000	\$0
<b>Welfare Subtotal</b>		<b>\$4,676</b>	<b>\$1,675</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$5,739	\$5,572
4550-4559	Library	\$2	\$0
4583	Patriotic Purposes	\$100	\$94
4589	Other Culture and Recreation	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$5,841</b>	<b>\$5,666</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$1,845	\$1,845
4619	Other Conservation	\$246	\$246
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$2,091</b>	<b>\$2,091</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$140,568	\$283,357
<i>Explanation: PY enc exp of \$13,785, ARPA exp \$27,612, FEMA reimbursement exp, \$134,010, Assess reval \$29,150, Haz</i>			
<b>Capital Outlay Subtotal</b>		<b>\$140,568</b>	<b>\$283,357</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$215,730
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$432,828
4934	Taxes Assessed for State Education	\$0	\$217,188
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$865,746</b>
<b>Total Before Payments to Other Governments</b>		<b>\$1,048,906</b>	<b>\$1,135,480</b>
<b>Plus Payments to Other Governments</b>			<b>\$865,746</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$865,746</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenditures</b>		<b>\$1,914,652</b>	<b>\$2,001,226</b>





Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$911,669
3120	Land Use Change Tax - General Fund	\$3,965	\$871
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$10,000	\$9,697
3186	Payment in Lieu of Taxes	\$639,395	\$639,395
3187	Excavation Tax	\$0	\$55
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$10,000	\$10,738
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$663,360</b>	<b>\$1,572,425</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$140	\$140
3220	Motor Vehicle Permit Fees	\$145,000	\$183,729
3230	Building Permits	\$270	\$895
3290	Other Licenses, Permits, and Fees	\$4,500	\$5,742
3311-3319	From Federal Government	\$101,695	\$122,934
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$251,605</b>	<b>\$313,440</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues	\$0	\$27,612
3352	Meals and Rooms Tax Distribution	\$45,073	\$45,073
3353	Highway Block Grant	\$25,807	\$25,800
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$425	\$425
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$1,000	\$80,090
3379	From Other Governments	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$72,305</b>	<b>\$179,000</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$1,470	\$1,470
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$1,470</b>	<b>\$1,470</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$49,286	\$23,431
3502	Interest on Investments	\$0	\$115
3503-3509	Other	\$5,000	\$7,188
<b>Miscellaneous Revenues Subtotal</b>		<b>\$54,286</b>	<b>\$30,734</b>



**2022  
MS-535**

**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$130,706
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$130,706</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$924,210</b>	
<b>Total General Fund Revenues</b>		<b>\$1,967,236</b>	<b>\$2,227,775</b>



Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$604,710	\$698,208
1030	Investments	\$0	\$0
1080	Tax Receivable	\$159,394	\$69,969
1110	Tax Liens Receivable	\$39,814	\$54,611
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$2,988	\$0
1310	Due from Other Funds	\$0	\$0
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$36,987	\$10,432
<b>Current Assets Subtotal</b>		<b>\$843,893</b>	<b>\$833,220</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$0	\$0
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$481,203	\$234,753
2080	Due to Other Funds	\$0	\$0
2220	Deferred Revenue	\$0	\$3,533
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$16,068	\$21,763
<b>Current Liabilities Subtotal</b>		<b>\$497,271</b>	<b>\$260,049</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$13,785	\$0
2530	Unassigned Fund Balance	\$332,837	\$573,171
<b>Fund Equity Subtotal</b>		<b>\$346,622</b>	<b>\$573,171</b>



**2022**  
**MS-535**

**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
<b>MS-535</b>	\$215,730	\$0	\$432,828	\$217,188	\$0	\$911,669
<b>Commitment</b>	\$215,730	\$0	\$432,828	\$217,188		\$924,210
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$12,541)</b>

**General Fund Balance Sheet Reconciliation**

<b>Total Revenues</b>	\$2,227,775
<b>Total Expenditures</b>	\$2,001,226
<b>Change</b>	<b>\$226,549</b>
<hr/>	
<b>Ending Fund Equity</b>	\$573,171
<b>Beginning Fund Equity</b>	\$346,622
<b>Change</b>	<b>\$226,549</b>