



Cover Sheet

**Bristol**  
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  
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<http://www.revenue.nh.gov/mun-prop/>

Preparer eFile Certification

Patrick Mohan

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
Rick Alpers	Select Board Chair	
J.P. Morrison	Select Board	
Leslie Dion	Select Board	
Don Milbrand	Select Board	
Paul Manganello	Select Board Vice Chair	

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



Expenditures

**General Government**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4130-4139	Executive	211,113.00	209,959.00
4140-4149	Election, Registration, and Vital Statistics	87,209.00	85,709.00
4150-4151	Financial Administration	177,048.00	185,346.00
4152	Revaluation of Property	105,773.00	93,167.00
4153	Legal Expense	66,000.00	136,443.00
4155-4159	Personnel Administration	135,126.00	131,936.00
4191-4193	Planning and Zoning	23,505.00	16,620.00
4194	General Government Buildings	84,716.00	83,437.00
4195	Cemeteries	11,500.00	11,304.00
4196	Insurance	37,845.00	32,698.00
4197	Advertising and Regional Association	3,080.00	3,080.00
4199	Other General Government	0.00	0.00
		<b>942,915.00</b>	<b>989,699.00</b>

**Public Safety**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4210-4214	Police	1,041,090.00	1,013,113.00
4215-4219	Ambulance	0.00	0.00
4220-4229	Fire	932,151.00	916,025.00
4240-4249	Building Inspection	0.00	0.00
4290-4298	Emergency Management	1,500.00	451.00
4299	Other (Including Communications)	10,000.00	10,000.00
		<b>1,984,741.00</b>	<b>1,939,589.00</b>

**Airport/Aviation Center**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4301-4309	Airport Operations	0.00	0.00
		<b>0.00</b>	<b>0.00</b>

**Highways and Streets**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4311	Administration	484,435.00	460,608.00
4312	Highways and Streets	315,000.00	331,192.00
4313	Bridges	0.00	0.00
4316	Street Lighting	0.00	0.00
4319	Other	30,500.00	36,139.00
		<b>829,935.00</b>	<b>827,939.00</b>

**Sanitation**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4321	Administration	0.00	0.00
4323	Solid Waste Collection	0.00	0.00
4324	Solid Waste Disposal	259,584.00	285,353.00
4325	Solid Waste Cleanup	0.00	0.00
4326-4329	Sewage Collection, Disposal and Other	364,968.00	323,259.00
		<b>624,552.00</b>	<b>608,612.00</b>

**Water Distribution and Treatment**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4331	Administration	424,617.00	473,309.00
4332	Water Services	0.00	0.00



Expenditures

4335-4339	Water Treatment, Conservation and Other	0.00	0.00
		<b>424,617.00</b>	<b>473,309.00</b>

**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
		<b>0.00</b>	<b>0.00</b>

**Health**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4411	Administration	22,731.00	18,120.00
4414	Pest Control	750.00	285.00
4415-4419	Health Agencies, Hospitals, and Other	33,400.00	33,400.00
		<b>56,881.00</b>	<b>51,805.00</b>

**Welfare**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4441-4442	Administration and Direct Assistance	12,284.00	11,988.00
4444	Intergovernmental Welfare Payments	0.00	0.00
4445-4449	Vendor Payments and Other	42,850.00	14,772.00
		<b>55,134.00</b>	<b>26,760.00</b>

**Culture and Recreation**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4520-4529	Parks and Recreation	175,027.00	168,465.00
4550-4559	Library	175,885.00	172,355.00
4583	Patriotic Purposes	29,450.00	27,211.00
4589	Other Culture and Recreation	0.00	0.00
		<b>380,362.00</b>	<b>368,031.00</b>

**Conservation and Development**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4611-4612	Administration and Purchasing of Natural Resources	3,348.00	1,364.00
4619	Other Conservation	0.00	0.00
4631-4632	Redevelopment and Housing	0.00	0.00
4651-4659	Economic Development	21,950.00	21,950.00
		<b>25,298.00</b>	<b>23,314.00</b>

**Debt Service**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4711	Long Term Bonds and Notes - Principal	373,697.00	373,198.00
4721	Long Term Bonds and Notes - Interest	66,558.00	67,459.00
4723	Tax Anticipation Notes - Interest	2.00	0.00
4790-4799	Other Debt Service	0.00	0.00
		<b>440,257.00</b>	<b>440,657.00</b>

**Capital Outlay**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4901	Land	70,000.00	70,285.00
4902	Machinery, Vehicles, and Equipment	155,000.00	85,716.00
4903	Buildings	7,500.00	0.00



Expenditures

4909	Improvements Other than Buildings	232,500.00	153,128.00
		<b>465,000.00</b>	<b>309,129.00</b>

**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	192,500.00	192,500.00
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
		<b>192,500.00</b>	<b>192,500.00</b>

**Payments to Other Governments**

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4931	Taxes Assessed for County	0.00	835,661.00
4932	Taxes Assessed for Village District	0.00	0.00
4933	Taxes Assessed for Local Education	0.00	3,900,559.00
4934	Taxes Assessed for State Education	0.00	1,022,993.00
4939	Payments to Other Governments	0.00	0.00
		<b>0.00</b>	<b>5,759,213.00</b>

	<b>Total before Payments to Other Governments</b>	<b>6,422,192.00</b>	<b>6,251,344.00</b>
	<b>Plus Payments to Other Governments</b>		<b>5,759,213.00</b>
	<b>Plus Commitments to Other Governments from Tax Rate</b>	<b>5,759,213.00</b>	
	<b>Less Proprietary/Special Funds</b>	<b>939,084.00</b>	<b>796,568.00</b>
	<b>Total General Fund Expenditures</b>	<b>11,242,321.00</b>	<b>11,213,989.00</b>



Revenues

**Taxes**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3110	Property Taxes	0.00	9,743,097.00
3120	Land Use Change Tax - General Fund	0.00	0.00
3121	Land Use Change Taxes (Conservation)	0.00	0.00
3180	Resident Tax	0.00	0.00
3185	Yield Tax	11,000.00	13,847.00
3186	Payment in Lieu of Taxes	15,464.00	15,465.00
3187	Excavation Tax	0.00	0.00
3189	Other Taxes	0.00	0.00
3190	Interest and Penalties on Delinquent Taxes	70,000.00	38,588.00
		<b>96,464.00</b>	<b>9,810,997.00</b>

**Licenses, Permits, and Fees**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3210	Business Licenses and Permits	67,150.00	70,174.00
3220	Motor Vehicle Permit Fees	495,000.00	557,781.00
3230	Building Permits	5,800.00	6,113.00
3290	Other Licenses, Permits, and Fees	62,500.00	75,619.00
3311-3319	From Federal Government	0.00	15,740.00
		<b>630,450.00</b>	<b>725,427.00</b>

**State Sources**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3351	Shared Revenues	0.00	0.00
3352	Meals and Rooms Tax Distribution	158,955.00	158,955.00
3353	Highway Block Grant	93,466.00	93,466.00
3354	Water Pollution Grant	12,397.00	12,397.00
3355	Housing and Community Development	0.00	0.00
3356	State and Federal Forest Land Reimbursement	36.00	36.00
3357	Flood Control Reimbursement	10,626.00	10,125.00
3359	Other (Including Railroad Tax)	0.00	6,935.00
3379	From Other Governments	0.00	0.00
		<b>275,480.00</b>	<b>281,914.00</b>

**Charges for Services**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3401-3406	Income from Departments	469,000.00	524,086.00
3409	Other Charges	0.00	0.00
		<b>469,000.00</b>	<b>524,086.00</b>

**Miscellaneous Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3501	Sale of Municipal Property	450.00	452.00
3502	Interest on Investments	0.00	0.00
3503-3509	Other	46,500.00	65,259.00
		<b>46,950.00</b>	<b>65,711.00</b>

**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)	387,468.00	546,193.00
3914W	From Enterprise Funds: Water (Offset)	447,116.00	588,529.00
3915	From Capital Reserve Funds	45,000.00	24,669.00
3916	From Trust and Fiduciary Funds	0.00	66,662.00
3917	From Conservation Funds	0.00	0.00
		<b>879,584.00</b>	<b>1,226,053.00</b>

**Other Financing Sources**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds and Notes	104,500.00	130,187.00
		<b>104,500.00</b>	<b>130,187.00</b>
	<b>Less Proprietary/Special Funds</b>	<b>939,084.00</b>	<b>1,134,722.00</b>
	<b>Plus Property Tax Commitment from Tax Rate</b>	<b>9,605,518.00</b>	
	<b>Total General Fund Revenues</b>	<b>11,168,862.00</b>	<b>11,629,653.00</b>



Balance Sheet

**Current Assets**

Account	Account Description	Starting Balance	Ending Balance
1010	Cash and Equivalents	3,015,116.00	3,535,447.00
1030	Investments	0.00	0.00
1080	Tax Receivable	491,601.00	463,317.00
1110	Tax Liens Receivable	236,111.00	249,341.00
1150	Accounts Receivable	85,616.00	113,265.00
1260	Due from Other Governments	1,984.00	0.00
1310	Due from Other Funds	628,980.00	33,972.00
1400	Other Current Assets	0.00	22,378.00
1670	Tax Deeded Property (Subject to Resale	22,378.00	0.00
		<b>4,481,786.00</b>	<b>4,417,720.00</b>

**Current Liabilities**

Account	Account Description	Starting Balance	Ending Balance
2020	Warrants and Accounts Payable	52,757.00	265,433.00
2030	Compensated Absences Payable	0.00	0.00
2050	Contracts Payable	0.00	0.00
2070	Due to Other Governments	439.00	560.00
2075	Due to School Districts	2,396,707.00	2,322,196.00
2080	Due to Other Funds	282,045.00	0.00
2220	Deferred Revenue	0.00	0.00
2230	Notes Payable - Current	0.00	0.00
2270	Other Payable	453,679.00	107,524.00
		<b>3,185,627.00</b>	<b>2,695,713.00</b>

**Fund Equity**

Account	Account Description	Starting Balance	Ending Balance
2440	Non-spendable Fund Balance	0.00	0.00
2450	Restricted Fund Balance	0.00	0.00
2460	Committed Fund Balance	0.00	0.00
2490	Assigned Fund Balance	144,329.00	204,515.00
2530	Unassigned Fund Balance	1,162,014.00	1,517,492.00
		<b>1,306,343.00</b>	<b>1,722,007.00</b>



**Commitment & Reconciliation**

**Tax Commitment**

Source	County	Village	Local Edu.	State Edu.	Other	Property Tax
MS-535	835,661.00	0.00	3,900,559.00	1,022,993.00	0.00	9,743,097.00
Commitment	835,661.00	0.00	3,900,559.00	1,022,993.00		9,605,518.00
Difference	0.00	0.00	0.00	0.00		137,579.00

**General Fund Balance Sheet Reconciliation**

Total Revenues	11,629,653.00
Total Expenditures	11,213,989.00
Change	415,664.00
Ending Fund Equity	1,722,007.00
Beginning Fund Equity	1,306,343.00
Change	415,664.00





Long-Term Debt

Description	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Central Street Bridge (Bridge)	450,000.00	23,684.00	4.12	2017	94,739.00	0.00	47,368.00	47,371.00
Library Project (Library)	888,000.00	88,800.00	2.12	2022	621,600.00	0.00	88,800.00	532,800.00
Central Square Project (Town Portion 50% (Downtown))	407,500.00	27,167.00	2.54	2027	325,999.00	0.00	27,167.00	298,832.00
SRF Drinking Water Loan (Drinking Water)	595,500.00	0.00	3.10	2031	522,853.00	0.00	25,727.00	497,126.00
Central Square Project Water Portion 33% (Downtown)	271,640.00	18,109.00	2.54	2027	217,313.00	0.00	18,109.00	199,204.00
Sewer Treatment Plant Upgrade - Refunded (Sewer)	158,000.00	0.00	4.25	2033	142,000.00	0.00	5,900.00	136,100.00
USDA Loan (WW Plant Upgrades) -Refunded (Sewer)	357,900.00	0.00	4.50	2039	331,400.00	0.00	8,000.00	323,400.00
Central Square Project (Sewer Portion 17 (Downtown))	135,860.00	9,057.00	2.54	2027	108,689.00	0.00	9,057.00	99,632.00
Water - SRF Loan Water Meter Project (Water - SRF Loan Water Meter Project)	104,500.00	19,753.00	.61	2021	0.00	104,500.00	0.00	104,500.00