

\$ 1,756,087

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Enter Calendar Reporting Year Here >

(January 1 to December 31)

Enter Optional Reporting Year Here >

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9).
In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

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

Priscilla Jeaness

PREPARER

Steve Plodzick

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Stephen Plodzick

Regular Office Hours

8:00 AM to 5:00 PM

Signature

Email address

stepen.plodzick@plodzick.com

Stephen Plodzick

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NOV 14 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-5

Rev. 08/12

MS-5

Financial Report of the Budget - Town/City of Rye

Reporting Year = 2011

OP FY Reporting Year = n/a

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL =				
show detail below				
4130-4139	Executive	209,537		205,443
4140-4149	Election, Reg & Vital Statistics	21,200		16,491
4150-4151	Financial Administration	519,317		354,438
4162	Property Assessment			125,829
4153	Legal Expense	92,000		45,365
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	120,813		123,349
4194	General Government Buildings	114,298		112,863
4195	Cemeteries	88,855		
4196	Insurance	197,384		184,765
4197	Advertising & Regional Assoc	54,485		51,485
4199	Other General Government	59,875		55,525
PUBLIC SAFETY TOTAL =				
show detail below				
4210-4214	Police	1,098,235		1,084,837
4215-4219	Ambulance	109,009		100,077
4220-4229	Fire	1,068,928		1,082,046
4240-4249	Building Inspection	130,205		141,061
4290-4298	Emergency Management	7,000		2,700
4299	Other (Incl Communications)			
AIRPORT/AVIATION CENTER TOTAL =				
show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL =				
show detail below				
4311	Administration			
4312	Highways & Streets	956,300		935,345
4313	Bridges			
4316	Street Lighting	3,800		6,292
4319	Other			
SANITATION TOTAL =				
show detail below				
4321	Administration			
4323	Solid Waste Collection	256,866		247,369
4324	Solid Waste Disposal	192,000		184,712
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll & Disposal & Other			
Page Sub-Totals		5,300,107	0	5,059,992

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)

MS-5

Financial Report of the Budget - Town/City of Rye

Reporting Year = 2011

OP FY Reporting Year = n/a

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT =				
show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv & Other			
ELECTRIC =				
show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH =				
show detail below				
4411	Administration	5,110		5,110
4414	Pest Control	102,945		88,633
4415-4419	Health Agencies & Hosp & Other			
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist	45,000		55,158
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	277,257		255,566
4550-4559	Library	588,506		588,506
4583	Patriotic Purposes	6,800		5,734
4589	Other Culture & Recreation	701		85
CONSERVATION =				
show detail below				
4611-4612	Admin & Purch of Nat Resources	47,000		90,020
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE =				
show detail below				
4711	Princ - Long Term Bonds & Notes	955,500		955,500
4721	Interest-Long Term Bonds & Notes	219,598		219,597
4723	Int on Tax Anticipation Notes	5,000		
4790-4799	Other Debt Service	25,000		23,875
Page Sub-Totals		2,270,417	0	2,287,764

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	CAPITAL OUTLAY show detail below			
4901	Land			
4902	Machinery, Vehicles & Equipment	174,189		51,491
4903	Buildings	136,450		40,757
4909	Improvements Other Than Bldgs.	156,000		198,659
	OPERATING TRANSFERS OUT show detail below			
4912	To Special Revenue Fund	323,645		243,116
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	341,940		299,445
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	105,000		105,000
4916	To Expend Trust Fund - not #4917	55,000		55,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	1,292,224	0	991,468
	<i>Total Local Expenditure Sub-Totals</i>	8,870,748	0	8,339,244
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	1,827,797		1,827,797
4932	Taxes Assessed for Village Dist.	675,885		675,885
4933	Taxes Assessed for Local Educ	6,874,815		6,874,815
4934	Taxes Assessed for State Educ.	4,256,276		4,256,276
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	754,440		542,561
	TOTAL GENERAL FUND EXPENDITURES	21,751,081	0	21,431,456

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure.

NOTE: See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

			Rye	
			2011	Reporting Year
			n/a	Op FY Reporting Year
1	2	3	4	
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues	
TAXES				
3110	Property Taxes (commitment less overlay)	19,167,419	19,115,633	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Yield Taxes	500	480	
3186	Payment in Lieu of Taxes	10,944	9,208	
3187	Excavation Tax (\$ 02 cents per cu yd)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	106,000	106,738	
	Inventory Penalties			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	700	825	
3220	Motor Vehicle Permit Fees	990,800	1,085,544	
3230	Building Permits	100,000	134,738	
3290	Other Licenses, Permits & Fees	50,000	36,516	
3311-3319	From Federal Government	32,051	32,051	
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	236,656	236,656	
3353	Highway Block Grant	136,851	133,183	
3354	Water Pollution Grant	67,846	25,525	
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	42	42	
3379	From Other Governments			
CHARGES FOR SERVICES				
3401-3406	Income from Departments	190,000	315,025	
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	1,000	5,537	
3502	Interest on Investments	6,000	6,753	
3503-3509	Other	25,780	33,175	
INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Funds	362,901	361,238	
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)	341,940	379,353	
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds		16,405	
3916	From Trust & Fiduciary Funds	101,042		
3917	Transfers from Conservation Fund			
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes	110,000		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	665,585	703,459	
TOTAL GENERAL FUND REVENUE		21,362,887	21,331,166	

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of		Rye	2011	
		or Optional Reporting Year = n/a		
A. ASSETS	Acct. #	Beginning of Year	End of year	
Current assets	(a)	(b)	(c)	
a. Cash and equivalents	1010	5,485,677	6,003,870	
b. Investments	1030	60,777	60,821	
c. Restricted Assets				
d. Taxes receivable	1080	729,367	811,837	
e. Tax liens receivable	1110	226,921	169,956	
f. Accounts receivable	1150	58,441	52,196	
g. Due from other governments	1260	87,159	25,525	
h. Due from other funds	1310	63,558	221,455	
i. Other current assets	1400	18,857	19,361	
j. Tax deeded property (subject to resale)	1670			
TOTAL ASSETS		6,730,757	7,365,021	
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year	
Current liabilities	(a)	(b)	(c)	
a. Warrants and accounts payable	2020	108,616	224,958	
b. Compensated absences payable	2030			
c. Contracts payable	2050			
d. Due to other governments	2070	59,624		
e. Due to school districts	2075	4,446,342	5,156,091	
f. Due to other funds	2080	31,913		
g. Deferred revenue	2220			
h. Notes payable - Current	2230			
i. Bonds payable - Current	2250			
j. Other payables	2270			
TOTAL CURRENT LIABILITIES		4,646,495	5,381,049	
Fund equity *				
a. Nonspendable Fund Balance	2440	7,748	19,361	
b. Restricted Fund Balance	2450	44,703	52,585	
c. Committed Fund Balance	2460			
d. Assigned Fund Balance	2490	283,877	155,939	
e. Unassigned Fund Balance	2530	1,747,934	1,756,087	
TOTAL FUND EQUITY		2,084,262	1,983,972	
3. TOTAL LIABILITIES AND FUND EQUITY		6,730,757	7,365,021	

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

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RECONCILIATION (to assist in balance sheet preparation)**A. GENERAL FUND BALANCE SHEET RECONCILIATION**

Total Revenues From Page 5	21,331,166	
Less Expenditures From Page 4	21,431,456	
Increase (decrease)	(100,290)	
Ending Fund Equity From Balance Sheet	1,983,972	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	2,084,262	
Increase (decrease)	(100,290)	

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075

	Amount
1 School district liability at beg of year (From balance sheet Acct # 2075, column b)	4,448,342 ✓
2. ADD: School district assessment for current year	11,131,091
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	15,577,433
4 SUBTRACT: Payments made to school district	< 10,421,342 >
(To balance sheet Acct # 2075, column c)	5,156,091 ✓

C. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount
1. Short-term (TANS) debt at beginning of year	\$
2. ADD: New issues during current year	
3. SUBTRACT: Issues retired during current year	< >
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)	

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****

MS-5

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	191,825	33,000	224,825
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	12,595	85,859	(98,454)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	77,645	92,387	(170,012)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)			-
6. Excess of estimate (Add to revenue on page 5)	101,585	145,226	(43,641)
<p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year)</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct.#1110	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1 Uncollected, end of year	811,837	169,856	981,793
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ -	↓ -	↓ -
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	811,837	169,956	981,793

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****

