

**CITY OF RYE
1051 BOSTON POST ROAD
RYE, NY 10580
AMENDED AGENDA**

**REGULAR MEETING OF THE CITY COUNCIL
VIA ZOOM CONFERENCE
Monday, August 17, 2020
7:00 p.m.**

PURSUANT TO GOVERNOR CUOMO'S EXECUTIVE ORDER No. 202.1, REQUIREMENTS UNDER THE OPEN MEETINGS LAW HAVE BEEN SUSPENDED AND PUBLIC BODIES MAY MEET WITHOUT ALLOWING THE PUBLIC TO BE PHYSICALLY PRESENT. FOR THE HEALTH AND SAFETY OF ALL, CITY HALL WILL REMAIN CLOSED. THE MEETING WILL BE HELD VIA ZOOM VIDEO-CONFERENCING WITH NO IN-PERSON LOCATION AND WILL BE BROADCAST ON THE CITY WEBSITE. A FULL TRANSCRIPT OF THE MEETING WILL BE MADE AVAILABLE AT A FUTURE DATE.

RESIDENTS MAY EMAIL COMMENTS REGARDING THE PUBLIC HEARING TO: PUBLICHEARINGCOMMENTS@RYENY.GOV. ALL COMMENTS MUST BE RECEIVED BY 3:00 PM ON AUGUST 17, 2020. THE SUBJECT OF THE EMAIL NEEDS TO READ "Metered Parking" PLEASE INCLUDE YOUR NAME AND ADDRESS.

TO PARTICIPATE IN THE PUBLIC HEARING OR OTHER AGENDA ITEMS, PLEASE ATTEND THE MEETING VIA ZOOM USING THIS LINK:

Please click the link below to join the webinar:

<https://zoom.us/j/92785111832?pwd=cE9mbTVGVWFsQi8wWml1M0lCSTQxUT09>

Password: 815298

Or phone: (646) 558-8656 or (301) 715-8592 or (312) 626-6799

Press *9 to raise your hand to speak

Webinar ID: 927 8511 1832

Password: 815298

[The Council will convene via ZOOM CONFERENCE at 5:15 p.m. and it is expected they will adjourn into a teleconference Executive Session at 5:16 p.m. to discuss attorney-client privileged matters, personnel matters and legal matters]

1. Roll Call
2. Draft unapproved minutes of the Regular Meeting of the City Council held July 15, 2020.
3. pRYEde Flag Burning Comments

4. Isaias Storm Recovery and Coronavirus Update.
5. Discussion to determine if “Purchase Plaza” street closures will extend beyond the previously set date (originally August 9, 2020).
6. Continue the public hearing to amend chapter § 191-38 “Parking in Metered Zones” to extend all metered parking zones until 9:00 PM Monday – Saturday.
7. Presentation on 2019 City financials by the auditing firm of BST & Co, LLP.
8. Update on disposition of donated boat.
9. Presentation by City Deputy Comptroller of the City’s current financial position.
10. Presentation regarding the Capital Improvement Program (CIP) for 2021.
11. Adoption of the 2020/2021 tax levy and tax rate for the Rye Neck Union Free School District.
Roll Call.
12. Authorize the Interim City Manager to sign an agreement with Suez Water Westchester, already approved by the Public Service Commission, to provide water usage data by property.
13. Residents may be heard on items that do not appear on the agenda. (Please ‘raise your hand’ via Zoom to indicate that you wish to speak or press *9 if you are dialing in via phone and limit your remarks to no more than 3 minutes.)
14. Authorization for the City Manager to sell at auction surplus equipment as listed by the Boat Basin.
15. Consideration of a request from the Rye Free Reading Room to use the Village Green on Sunday, September 20 from 12 pm to 5 pm to host the Rye Free Reading Room Book Sale, a fundraiser for the Rye Free Reading Room.
16. Consideration of a request from The Rye Free Reading Room to use of the Village Green to offer Wiggle Giggle with Dawny Dew, a popular children’s program (usually held indoors) on September 2, 9, 16, 23, and 30, and October, 7 and 14. The program begins at 9:30, and repeats at 10:15 and 11 am. Each of the three sessions runs for 20 minutes.
17. Appointments to Boards and Commissions by the Mayor with Council approval.
18. Old Business/New Business.
19. Adjournment

The next regular meeting of the City Council will be held on Wednesday, September 16, 2020 at 5:30 p.m.

** City Council meetings are available live on Cablevision Channel 75, Verizon Channel 39, and on the City Website, indexed by Agenda item, at www.ryeny.gov under "RyeTV Live".

DRAFT UNAPPROVED MINUTES of the
Regular Meeting of the City Council of the City of
Rye held on July 15, 2020, at 6:30 P.M.

PRESENT:

JOSH COHN, Mayor
SARA GODDARD
CAROLINA JOHNSON
RICHARD MECCA
JULIE SOUZA
BENJAMIN STACKS
PAMELA TARLOW
Councilmembers

ABSENT:

None

The Council convened at 5:15 P.M. by videoconference pursuant to Governor Cuomo's Executive Order 202.1 waiving requirements of the Open Meetings Law. Councilman Mecca made a motion, seconded by Councilwoman Souza, to adjourn briefly into executive session to discuss litigation and personnel matters. The Council reconvened in a public videoconference at 6:30 P.M. The meeting was streamed live at www.ryeny.gov for public viewing.

1. Roll Call.

City Clerk D'Andrea called the roll via teleconference; there was a quorum present to conduct the meeting.

2. Draft unapproved minutes of the Regular Meeting of the City Council held June 10, 2020.

Councilman Mecca made a motion, seconded by Councilman Souza, to adopt the draft minutes of the Regular Meeting of the City Council held June 10, 2020.

3. Presentation by the NY State Department of Environmental Conservation on bear encounters and best practices.

Emily Carrollo, Department of Environmental Conservation, addressed the Council. She introduced herself as the Region 3 Bear Program Technician for the DEC. Due to recent bear sightings in Rye, the Council invited Ms. Carrollo to present to the community. Ms. Carrollo shared an informational presentation on black bears, their tendencies, and populations in the area. She discussed bears coming into human-populated areas. She said that items that may attract bears are garbage, bird feeders, and the like. Ms. Carrollo said many calls were fielded from City residents recently about bear sightings. She discussed black bear conflict. She recommended techniques that involve noise to avoid a bear conflict. She talked about other techniques to move bears along from a conflict situation.

Ms. Carrollo ended her presentation with the importance of educating the community on black bears.

Nate Ermer, DEC, reiterated that the City of Rye is outside the normal bear range in New York, but there will be a time each year when bears are sighted in Westchester. He said it can cause uneasiness, but it is important for residents to be educated to minimize the bear attractions. He also called attention to the black bear response manual, located at: https://www.dec.ny.gov/docs/wildlife_pdf/bearsopm.pdf.

The Council thanked Ms. Carrollo and Mr. Ermer.

4. Westchester Power presentation.

Dan Welsh, Westchester Power, addressed the Council. He made a presentation about Westchester Power and the Community Choice Aggregation Program Renewal. Mr. Welsh talked about the renewal process for the program and other initiatives that the City might be interested in.

To see the presentation in its entirety: <https://ryeny.swagit.com/play/07152020-1456/5/>

The Council thanked Mr. Welsh.

7. Discussion to determine if “Purchase Plaza” street closures will extend beyond July 19, 2020.

This item was taken out of order.

Angela Guitard, owner of Angela’s, said that she had received negative feedback from her clients that the street is closed. She spoke against extending the vehicular closure of Purchase Street. She asked for a modified plan to help other merchants.

Abby Durkin, owner of Palmer & Purchase, had positive feedback for the closure of Purchase Street and encouraged the Council to extend the closure.

Judy Graham, 3 Waters Edge and owner of Pink, stated support for the closure of Purchase Street.

Jim Sullivan, Rye Grill and Bar, stated support for the closure of Purchase Street.

John Briginshaw, owner of Sarza, asked for the road to be opened up in front of his storefront, as traffic in the store has been down.

Caroline Schneider, Lola, spoke against the closure of Purchase Street.

Henry Skelsey, Rye resident, stated support for continuing the closure.

Samantha Benson, Sammy and Nat, stated support for the closure.

Elaine Lerner, Rye resident, stated concern about handicap accessibility with the closure being extended.

Tony Coash, Rye Chamber, said that a survey that had been given was able to tell that more were in favor of closing the street than against.

City Manager Usry said that staff had been working with the Chamber and merchants and restaurants to come up with a solution that was helpful to all parties. He said that there is not a bespoke solution to all. As the City learns more, it is trying to be as flexible as possible. The closures are a work in progress as this is the first time that the City has ever dealt with anything like this. He said that staff first looked at whether the streets could be closed at various limited dates and times. However, the City quickly learned that it was not practical, as it took approximately ten public works employees four hours to set up the street. City Manager Usry discussed other options and placement alternatives for the closure. He also discussed solutions for handicap individuals. Mr. Usry also talked about parking and how 20% of the lot spots are generally still available at most times of day.

Councilwoman Johnson asked if the City could use the MTA lot for downtown parking needs.

City Manager Usry responded that unfortunately, that lot is owned by MTA and the downtown is not at capacity at any given time.

Abby Durkin, Palmer & Purchase, asked if other stores have seen a pickup in traffic with the parking spots that had been recently added to the end of Purchase Street, close to the Boston Post Road.

Caroline Schneider, Lola, responded that more parking spots should be added to the other end of Purchase Street. She made some further suggestions.

Councilwoman Johnson added a further suggestion to open up a portion of the other end of Purchase Street, near Chase Bank.

Fran Dolan, Frankie and Johnny's, added that the closure of Purchase Street is not just for the restaurants. It is for all businesses to utilize the outdoor space. She felt that businesses being open at the same time could be collectively beneficial.

Angela Guitard asked that Purchase Street become a one way street for vehicular traffic and include parking spots.

There were further similar comments offered from previous speakers.

Councilwoman Souza thanked the Chamber and all of the business for all their hard work.

Councilwoman Tarlow commented that it was interesting to have all of the Purchase Street items together. She stressed the importance of foot traffic. She said that she was not in favor of raising parking rates and hours at this time. She also was not in favor of opening sometimes and closing at other times. She felt it important to see more as time progresses.

Councilwoman Goddard said she very supportive of this initiative. She said that any way we can increase the foot traffic, the better. She thought it might be good to put some seating inside the plaza for general traffic.

Councilwoman Stacks made a statement of support for the initiative. He said the City would continue to be creative and be thoughtful.

Councilwoman Souza said she was hopeful that the sidewalk sale coming up will help the businesses.

Councilman Mecca left the meeting.

Councilwoman Souza made a motion, seconded by Councilwoman Tarlow to extend the Purchase Street Plaza/ closure of Purchase Street to modified vehicular traffic to August 9, 2020.

8. Consideration of a request by the Rye Chamber of Commerce for the use of City streets for the Annual Sidewalk Sale to be held on Thursday, July 16, 2020 through Saturday, July 18, 2020 from 9:00 a.m. to 5:00 p.m.

There was general discussion over whether this item was needed, as the street closure was approved through August 9, 2020.

Councilwoman Souza made a motion, seconded by Councilman Stacks to approve the request by the Rye Chamber of Commerce for the use of City streets for the Annual Sidewalk Sale to be held on Thursday, July 16, 2020 through Saturday, July 18, 2020 from 9:00 a.m. to 5:00 p.m.

9. Open a public hearing to amend chapter § 191-38 “Parking in Metered Zones” to extend all metered parking zones until 9:00 PM Monday – Saturday.

Councilwoman Souza made a motion, seconded by Councilwoman Tarlow, to open the public hearing.

Councilwoman Tarlow said that she was not in favor of the amendment at this time. She felt the City should wait until after the Purchase Street closure is done.

Councilwoman Johnson asked Councilwoman Tarlow about current conditions in Port Chester, and whether enforcement was happening.

Councilwoman Tarlow commented that Port Chester had recently started ticketing again for those who have not paid for parking.

Councilwoman Souza said that the cost of parking is very low (\$2). She said that this was not an impediment for shopping or dining. She said she did not have a problem with the proposed amendment.

Mayor Cohn said he was in favor of the amendment. He said the city has had a few weeks of experimentation. With the unfortunate current circumstances, the City has lost a great deal of revenue, which has compelled Mayor Cohn to support this.

Councilwoman Goddard said that we as a city are facing financial challenges. However, she said she has not been convinced that this is a solution to financial challenges.

Lori Fontanes, Rye resident, spoke against the proposed amendment. She said that the process for payment was not frictionless, and that there was no app for payment.

Councilwoman Souza corrected Ms. Fontanes to let her know that there is a mobile parking app, making the situation frictionless.

Ms. Fontanes said that she did not want to use an app because it was complicated.

Tony Coash, Rye Chamber of Commerce, commented that he had never been so happy to pay a parking ticket than he was the other day. He said that the city needs our help, too.

Councilman Stacks asked if the chamber had taken a position on the proposed amendment.

Mr. Coash commented that the Chamber had not taken a vote yet on that. He said he would be happy to get feedback and bring it back to the Council.

Mayor Cohn noted that on the staff information provided, some of the other towns had 8pm as an end time.

Councilwoman Goddard commented that if we wait until next month, we can get firm data about revenue and expenses in question.

Councilwoman Souza made a motion, seconded by Councilwoman Tarlow, to continue the item to the following City Council meeting.

5. Financial update by City Comptroller, Joe Fazzino.

City Comptroller Fazzino presented a summary of the 2020 At-Risk Revenue and Unanticipated Expenses. His presentation can be found here:

<https://ryeny.swagit.com/play/06102020-912/6/>

The highlights of this agenda item were as follows:

City Manager Usry explained that the numbers shown for this presentation are not different from the numbers presented at the June 10, 2020 City Council meeting, as there is a delay in the data that the City receives, including data for sales tax and State aid. There is some information that the City has received recently that will allow for staff to start making some better assumptions.

Mr. Fazzino explained that the City receives sales tax data from the County on a monthly basis, but for the County as a whole, and not the City's share of sales tax. The only actual numbers that the City has received year to date for the City's share was for the quarter ending February 2020, which was 40% higher than the same period last year. Information received from the County for the quarter ending May 2020, we not as bad as staff had anticipated, due to conservatively budgeted 2020 sales tax.

Mr. Usry explained that the June sales tax information was positive, citing a slight increase from June 2019 collections compared to June 2020 and collections are up from June compared to May. Mr. Usry explained that other revenues are more anecdotal, then factual, because other than mortgage tax and parking revenue, the City does not have any hard numbers. Mr. Usry mentioned that the majority of projected expenditures savings are from the City not filling vacant positions from all departments across the City.

Mayor Cohn mentioned that there is also the potential use of the Capital Reserve fund balance to help offset any budget shortfalls.

Mr. Fazzino mentioned that after receiving another month's worth of building permit revenues, parking meter revenues and parking fines.

Mayor Cohn asked if the projection of COVID-related expenditures were still accurate, and Mr. Usry explained that the City was being conservative in its estimate, while also taking into account the possibility of a resurgence of COVID in the fall.

Mayor Cohn asked if the potential expenditure reductions are the same as the last meeting. Mr. Usry explained that these reductions are options for later on in the year as staff starts to see what the actual budget shortfalls are and what is needed to make up the difference for them.

Mayor Cohn stressed the importance of updates from the City Manager and Comptroller on a frequent basis. Councilwoman Johnson acknowledged that the City Manager currently was addressing the large amount of Fire Department overtime expenditures.

6. Presentation by Rye Recreation Superintendent, Sally Rogol, regarding an update of recreation programs and park construction.

Sally Rogol, Recreation Superintendent, gave an update of recreation programs in the face of the pandemic. She discussed the limitations presented, and all of the work that staff has done to create programming for the community.

To see the presentation in its entirety, visit: <https://ryeny.swagit.com/play/07152020-1456/7/>.

The Council thanked Superintendent Rogol.

10. Residents may be heard on items that do not appear on the agenda. (Please ‘raise your hand’ via Zoom to indicate that you wish to speak or press *9 if you are dialing in via phone and limit your remarks to no more than 3 minutes.)

There was nothing discussed under this agenda item.

11. Adjourn SEQRA discussion regarding a zoning petition from The Miriam Osborn Memorial Home to amend the text of the City of Rye Zoning Code Association to create a new use and development standards for “Senior Living Facilities” in the R-2 Zoning District until September 16, 2020. There will be no public comment taken and no Council discussion regarding this agenda item.

Councilwoman Souza made a motion seconded by Councilman Stacks, to adjourn SEQRA discussion regarding a zoning petition from The Miriam Osborn Memorial Home to amend the text of the City of Rye Zoning Code Association to create a new use and development standards for “Senior Living Facilities” in the R-2 Zoning District until September 16, 2020.

12. Adjourn the public hearing until September 16, 2020 for consideration of a petition from The Miriam Osborn Memorial Home to amend the text of the City of Rye Zoning Code Association to create new use and development standards for “Senior Living Facilities” in the R-2 Zoning District. There will be no public comment taken and no Council discussion regarding this agenda item.

Councilwoman Souza made a motion seconded by Councilman Stacks, to adjourn the public hearing until September 16, 2020 for consideration of a petition from The Miriam Osborn Memorial Home to amend the text of the City of Rye Zoning Code Association to create new use and development standards for “Senior Living Facilities” in the R-2 Zoning District.

13. Authorization for the City Manager to sell at auction surplus equipment as listed by the Boat Basin and DPW.

There was general discussion regarding the surplus list. Councilwoman Tarlow inquired as to the reasoning for a boat having not been declared as surplus, but rather sold to American Yacht Club.

City Manager Usry explained that the boat in question was being sold back to the original owner of the boat after having been deemed to have no value. There was discussion about the process of what had occurred.

Councilwoman Souza made a motion, seconded by Councilman Stacks, to authorize the City Manager to sell at auction surplus equipment as listed by the Boat Basin and DPW.

ROLL CALL

AYES: Mayor Cohn, Councilmembers Goddard, Johnson, Souza, Stacks, Tarlow
NAYS: None
ABSENT: Mecca

14. Authorization for City Manager to enter into an Inter-municipal License Agreement with Westchester County in order to participate in the countywide Hotline System upgrade to voice over internet protocol.

City Manager Usry stated that this was a renewal of an existing system in place for emergency services.

Councilman Stacks made a motion, seconded by Councilwoman Johnson, to authorize the City Manager to enter into an Inter-municipal License Agreement with Westchester County in order to participate in the countywide Hotline System upgrade to voice over internet protocol.

ROLL CALL

AYES: Mayor Cohn, Councilmembers Goddard, Johnson, Souza, Stacks, Tarlow
NAYS: None
ABSENT: Mecca

15. Consideration of a request from Elise Atmaca, a Rye resident, to use the Village Green on Friday, September 4th, 2020 at 6:00 pm for a Civil Ceremony. The Ceremony would include a small gathering of 20 with social distancing guidelines in place.

Councilwoman Souza made a motion, seconded by Councilwoman Johnson and unanimously carried, to approve a request from Elise Atmaca, a Rye resident, to use the Village Green on Friday, September 4th, 2020 at 6:00 pm for a Civil Ceremony.

17. Consideration to retroactively approve a request from the Rye Free Reading Room to use the Village Green on a weekly basis for summer Storytime Walks from July 6, 2020 – August 31, 2020.

Councilwoman Johnson made a motion, seconded by Councilwoman Souza and unanimously carried, to retroactively approve a request from the Rye Free Reading Room to use the Village Green on a weekly basis for summer Storytime Walks from July 6, 2020 – August 31, 2020.

18. Consideration of a request from the Rye Free Reading Room to use the Village Green on Thursday, August 6, 2020 from 3:00 pm to 9:00 pm for a free theater performance, offered in partnership with LawnChair Theatre.

Councilwoman Johnson made a motion, seconded by Councilwoman Tarlow and unanimously carried, to approve a request from the Rye Free Reading Room to use the Village

Green on Thursday, August 6, 2020 from 3:00 pm to 9:00 pm for a free theater performance, offered in partnership with LawnChair Theatre.

16. Resolution ratifying the reappointment of Bart DiNardo to the Emergency Medical Services Committee for a three-year term expiring on June 30, 2023.

Councilwoman Johnson made a motion, seconded by Councilwoman Souza and unanimously carried, to approve the Mayor's reappointment of Bart DiNardo to the Emergency Medical Services Committee for a three-year term expiring on June 30, 2023.

19. Old Business/New Business.

There was nothing discussed under this agenda item.

20. Adjournment.

There being no further business to discuss, Councilman Stacks made a motion, seconded by Councilwoman Souza, to adjourn the regular meeting of the City Council at 10:34 P.M.

Respectfully submitted,

Carolyn D'Andrea
City Clerk



CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM: Discussion to determine if “Purchase Plaza” street closures will extend beyond the previously set date (originally August 9, 2020).

FOR THE MEETING OF:
August 17, 2020

RECOMMENDATION: That the Council consider the street closure results.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: Due to COVID-19, the restaurants and other businesses in Rye cannot open their doors to allow for full capacity of patrons. This allows for greater foot traffic for our restaurants and merchants as dining and shopping can be moved outdoors.

Purchase Street Plaza

On August 5, 2020 the Rye City Council will vote on either extending the closure of Purchase Street to vehicular traffic or open Purchase Street back up. Your input is important! Return to Tony Coash, tony@coash.com or call 914-522-8164.

Keep Purchase Street Plaza closed to vehicular traffic

Open Purchase Street to vehicular traffic

Date:

Business Name:

Business Address:

Business Owner:

Business Owner Phone:

Business Owner Email:

Merchants on Purchase Street Plaza			July 15 VOTE	July 15 VOTE	AUG 5 Vote	AUG 5 Vote	
			KEEP PSP	END PSP	KEEP PSP	END PSP	
Al Dente Pizzeria	7 Elm Place	914-921-5300	1		1		
All Paws Gourmet	31 Purchase St	914-921-1690		1		1	
Angela's	24 Purchase St	914-481-5894		1		1	
Anna Maria Wine Bar	53 Purchase St	914-522-3517	1		1		
Aurora	60 Purchase St	914-921-2333	1		1		
Bareburger	50 Purchase St	914-305-4036	1		1		
Belle Cleaners	39 Purchase St	914-967-1892		1		1	
Benefit Cosmetics	44 Purchase St	914-925-0470	1		1		
Blue Mercury	61 Purchase St	914-921-1600		1	1		CHANGE
Capital One Bank	57 Purchase St	914-925-6701	1				CLOSING
Central Barber Shop	49 Purchase	914-469-3265		1		1	
Chakarr	52 Purchase St	646-706-1119	1		1		
Charlie's Shoe Repair	34 Purchase St			1		1	
Chase Bank			1				
Cindy's Nails	28 Purchase St	914-481-8885	1		1		
Dabney Lee	31 Purchase St	917-365-9878		1		1	
Elegance Salon	62 Purchase St	646-210-2607	1				0

Merchants on Purchase Street Plaza			July 15 VOTE	July 15 VOTE	AUG 5 Vote	AUG 5 Vote
			KEEP PSP	END PSP	KEEP PSP	END PSP
Fongs Cleaners	36 Elm Place	914-967-4036		1		0
Framing Corner	6 Elm Place	914-967-7709	1		1	
Frank's Barber Shop	38 Purchase St	914-967-1002		1		1
Frankie & Johnnies	77 Purchase St	914-329-6370	1		1	
Gallery 52	81 Purchase St	914-482-1041		1		1
Great Stuff	54 Purchase St	815-4525		1		1
Havanna Jeans	16 Purchase St	914-481-5202	1		1	
Jack Rabbit Rye	37 Purchase St	914-921-1825		1		CLOSING
Jessica Haley Bridal	4 Purchase St	914-920-4017	1		1	
Joan Antiques	55 Purchase St	914-967-7597		1		0
John Christopher Salon	33 Purchase Stre	914-967-4229	1		1	
Jos A Bank	64 Purchase St	914-967-2587	1			CLOSING
June & Ho	70 Purchase St	914-967-1900	1			
La Fenice			1		1	
Lola	80 Purchase Stre	347-234-2926		1		1
Longford's Ice Cream	4 Elm Place	914-906-2831	1		1	
Love Bella	36 Purchase St	914-612-4134		1		1

Merchants on Purchase Street Plaza			July 15 VOTE	July 15 VOTE	AUG 5 Vote	AUG 5 Vote
			KEEP PSP	END PSP	KEEP PSP	END PSP
Mega Lashes	85 Purchase St	914-494-2206	1		1	
Nest Inspired Homes	20 Purchase St	914-921-6378	1			1
OKO	29 Purchase St	914-481-8660	1		1	
Palmer & Purchase	43 Purchase St	914-481-8500	1		1	
Pink	34 Purchase St	914-481-5454	1		1	
Plush Blow	27 Purchase St	914-879-3140		1		0
Poppy's	27 Purchase St	914-967-1544	1		1	
Pureganic	46 Purchase St	914-882-4545	1		1	
Rafele Rye	26 Purchase St	914-481-8417	1		1	
Royal Jewels of Rye	56 Purchase St	646-319-4605		1		1
Ruby's Oyster Bar	45 Purchase St	914-921-4166	1		1	
Rye Camera Shop	55 Purchase St	914-967-2164	1		1	
Rye Eye Care	59 Purchase St	914-967-2020	1		1	
Rye Grill & Bar	1 Station Plaza	914-967-0332	1		1	
Rye Nails				1	1	CHANGE
Sammy & Nat	88 Purcahse St	914-497-7034	1		1	
Sarza	83 Purchase St	914-310-1922		1		1

Merchants on Purchase Street Plaza			July 15 VOTE		AUG 5 Vote		
			KEEP PSP	END PSP	KEEP PSP	END PSP	
Shoes N More	35 Purchase St	718-869-2142		1		1	
Starbucks Coffee	51 Purchase St	914-967-5827	1		1		
Sunrise Pizza			1		1		
The Rye Country Store	41 Purchase St	914-967-3450		1		1	
Town & Country	82 Purchase	914-967-3998		1		1	
Town Dock Tavern	15 Purdy	203-216-4788	1		1		
Trapp Optical	14 Purchase	914-967-5565	1		1		
Valueclean	6 Purchase St	914-967-3434	1			1	CHANGE
Verizon Wireless	86 Purchase St	914-921-1819	1		1		
Village Social	67 Purchase St	914-967-1040	1		1		
Webster Bank	72 Purchase St	914-967-1679	1		1		
Wine at Five	1 Elm	914-921-5950		1		1	
Woodrow Jewelers	21 Purchase St	914-967-0464		1		1	
Woof Gang Bakery	62 Purchase St	914-305-4327		1		1	
York Antiques of Rye	12 Purchase St	914-481-5533		1			0
			40	25	35	21	



CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM: Continue a public hearing to amend chapter § 191-36 "Parking Meter Zones" to extend all metered parking zones until 9:00 PM Monday – Saturday.

FOR THE MEETING OF:
August 17, 2020

RECOMMENDATION: That the Council continue the public hearing.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: See attached changes to the City Code.

CITY OF RYE
LOCAL LAW NO. ____-2020

A local law to amend Article VII “Off- Street Metered Parking” of the Code of the City of Rye, by amending § 191-38 “Parking in Metered Zones” to add a new sentence with respect to the emergency extension for filing of an application for a Senior Citizen Exemption.

Be it enacted by the City Council of the City of Rye as follows:

Section 1. § 191-38. Parking in Metered Zones [Amended 6-10-2020 By L.L. No. ____-2020]

§191-38 Parking in Metered Zones.

When any vehicle shall be parked in a space regulated by a parking meter, the operator thereof shall, upon entering such space, park such vehicle within the lines marked on the street, curb or parking area and, if the time is between the hours of 7:00 a.m. and 7:00 p.m. or between the hours of 9:00 a.m. or ~~9:00 p.m.~~ in the off-street parking areas maintained by the City of Rye on City-owned lands known as Car Park No. 1, Car Park No. 2, Car Park No. 3, Car Park No. 4 and Car Park No. 5 on any day except Sunday, immediately deposit the parking meter fee in the parking meter regulating such space and actuate the mechanism of such meter as required by the directions thereon.

Deleted: 6

Section 2: This local law shall take effect immediately upon filing with the Secretary of State.



CITY OF RYE

Parking Summary

Mayor Cohn first issued an executive order on June 22, 2020 to make off-street metered parking effective from 9 a.m. - 9 p.m., effectively extending the time by 3 hours. The hourly cost to park was NOT changed. The executive order pertains to Car Parks 1 – 5. There are 505 spaces included in those lots.

In the month of July, the City collected approximately \$5,500 in incremental parking revenue from the hourly change. Parking Enforcement Officers issued 224 violations resulting in over \$6,400 worth of citations. Enforcement of the new hours has been accomplished through a combination of PEOs (Parking Enforcement Officers) as well as routine Police patrol.

The following is a list of metered parking hours in surrounding communities. 60% of those communities charge for parking past 6 pm.

Surrounding Municipalities	
Municipality	Meter Hours
White Plains	9 am - 9 pm
Scarsdale	8 am - 6 pm
Bronxville	8 am - 7 pm
Larchmont	8 am - 6 pm
Port Chester	9 am - 9 pm
Village of Mamaroneck	6 am - 8 pm
New Rochelle	8 am - midnight
Harrison	6 am - 7 pm
Pelham	6 am - 6 pm
Greenwich	9 am - 5 pm



CITY OF RYE

LOCAL STATE OF EMERGENCY PROCLAMATION

A State of Emergency is hereby declared for the entire territorial limits of the City of Rye for a period of time beginning at 9:00 a.m. on June 22, 2020 and continuing in effect for a period of thirty (30) days from that time unless sooner rescinded by me.

The State of Emergency has been declared due to emergency conditions produced by:

COVID-19

Such conditions threaten or imperil the public safety of the citizens of this municipality.

As Chief Executive of this municipality, I have exercised the authority given to me under Section 24 of the New York State Executive Law and the Rye City Charter (Section C 7-1(H)) to preserve and protect the public safety.

I hereby direct the Department(s) of the City of Rye to take whatever steps necessary to protect life and property, public infrastructure and to provide such emergency assistance as deemed necessary.

Signed: _____

Josh Cohn, Mayor

June 16, 2020 at 2 pm



Emergency Order Number 3

This Order is issued pursuant to my authority under Section 24 of the New York State Executive Law and the Rye City Charter and pursuant to my June 22, 2020 Proclamation of a State of Emergency for the City of Rye, New York.

The off-street metered parking requirements set forth in Rye City Code Chapter 191-38 requiring payment between 9:00 a.m. and 6:00 p.m. in the off-street parking areas maintained by the City of Rye on City-owned land known as Car Park No. 1, Car Park No. 2, Car Park No. 3, Car Park No. 4 and Car Park No. 5 on any day except Sunday or other legal holiday is hereby extended to require payment from **9:00 a.m. to 9:00 p.m.** commencing on June 23, 2020 at 12:01 AM and shall remain in effect for a period of five days from such date. Please be advised that, unless the relevant circumstances have significantly changed, it is my present intention to extend the duration of this Order at the end of the five-day period until July 19, 2020.

To the extent that this Order is inconsistent with any other provisions of the Rye City Code, this Emergency Order shall supersede such Code provisions.

I hereby authorize and direct the City of Rye Police Department to enforce the provisions of this Order.

Signed: 
Josh Cohn, Mayor

June 18, 2020 at 1:00 p.m.

City of Rye, New York

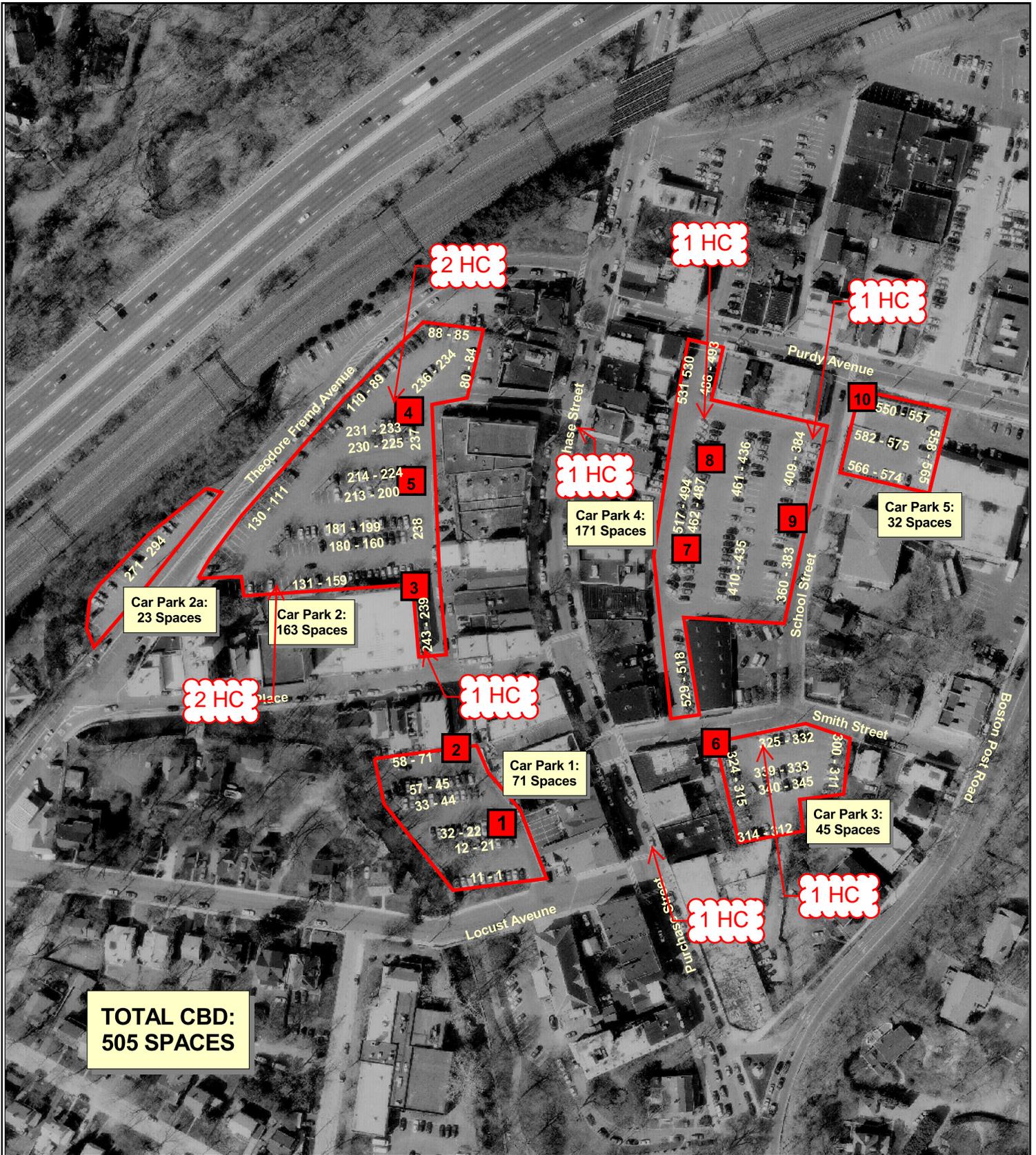


Figure 1: Central Business District Off-Street Parking Areas: Parking Stall Numbers

■ Pay Station

60 0 60 120 Feet

Last Revised: November 2007



Note: This map is intended for general planning purposes only.



CITY COUNCIL AGENDA

DEPT.: Finance

DATE: August 5, 2020

CONTACT: Joe Fazzino, Deputy Comptroller

AGENDA ITEM: Presentation on 2019 City financials by the auditing firm of BST & Co, LLP.

FOR THE MEETING OF:

August 17, 2020

RECOMMENDATION: That the Council hear the presentation.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:



July 23, 2020

Honorable Mayor and Council Members
City of Rye, New York
City Hall
1051 Boston Post Road
Rye, New York 10580

Dear Honorable Mayor and Council Members:

We are pleased to present this report related to our audit of the financial statements of the City of Rye, New York (City) as of and for the year ended December 31, 2019. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

This report is intended solely for the information and use of the Honorable Mayor, Council Members, and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to be of continued service to the City.

Very truly yours,

BST & Co. CPAs, LLP

BST & CO. CPAs, LLP

Brendan K. Kennedy, Partner

BKK/hmk



City of Rye, New York

Communication With Those Charged With Governance Year Ended December 31, 2019

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated November 15, 2019. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. Following is a description of a new accounting standard that was adopted by the City for the purposes of complying with accounting principles generally accepted in the United States of America (U.S. GAAP):

Government Accounting Standards Board Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This statement provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The effective dates of GASB Statement No.'s 83, 84, 88, 89, 90, 91, 92 and 93 were postponed by one year. In addition, the effective date of GASB Statement No. 87 was postponed by one year.

City of Rye, New York

Communication With Those Charged With Governance
Year Ended December 31, 2019

Accounting Policies and Practices - Continued

Significant or Unusual Transactions

The following is a description of a significant transaction we identified:

- Issuance of \$2,025,000 in Public Improvement Refunding Serial Bonds at a premium of \$305,916 to refund \$2,245,000 of 2010 Public Improvement Serial Bonds. The Public Improvement Refunding Serial Bonds will be repaid annually starting in 2020 at fixed interest rates from 2.00% - 5.00% through September 2030.

We did not identify any other significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates

Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached Exhibit A, Summary of Significant Accounting Estimates.

Audit Adjustments

Audit adjustments proposed by us and recorded by the City are shown on the attached Exhibit B, Summary of Recorded Audit Adjustments.

Uncorrected Misstatements

Uncorrected misstatements are summarized in the attached Exhibit C, Summary of Uncorrected Misstatements.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.



City of Rye, New York

Communication With Those Charged With Governance
Year Ended December 31, 2019

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Significant Written Communications Between Management and Our Firm

Copies of significant written communications between our firm and the management of the City, including the representation letter provided to us by management, are attached as Exhibit D.



City of Rye, New York

Summary of Significant Accounting Estimates Year Ended December 31, 2019

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the City's December 31, 2019 financial statements:

Estimate	Accounting Policy	Estimation Process
Other Postemployment Benefits (OPEB)	An accrual is made in the financial statements for benefits earned primarily by employer funded health insurance that will be paid subsequent to the qualifying employees' service with the City.	The estimate is developed with the assistance of an actuarial firm using assumptions applied to census and plan information provided by the City.
Depreciation Expense	At the time an asset is inventoried, its useful life and acquisition date are determined in compliance with the capital asset policy, and entered into the fixed asset system accordingly. The depreciation expense is recorded annually for financial statement preparation.	All capital assets are depreciated using the straight-line method over the estimated useful lives determined.
Allowance for Uncollectible Receivables	Receivables are reduced to their net realizable value. An allowance for uncollectible receivables is recorded as a contra asset and a corresponding expense.	Management will perform a calculation to determine what portion of the outstanding receivable balances may be uncollectible.
Compensated Absences	The City recognizes the estimated liability for unused vacation and compensated time.	Unused vacation and compensated time is aggregated, and current employee rates are applied to generate the extended liability.
Claims Payable	An accrual for claims payable is recorded when the contingent obligation is determined to be both probable and estimable.	Management reviews responses from the City's legal counsel to determine cases that are both probable and possible. These cases are the basis for determining the claims payable estimate along with the footnote disclosure.



City of Rye, New York

Summary of Significant Accounting Estimates Year Ended December 31, 2019

Estimate	Accounting Policy	Estimation Process
Self-Insured Property and Liability Insurance Program	An accrual is made in the financial statements for the ultimate cost of claims that have been reported, but not settled, and of claims that have been incurred but not reported.	The estimate is developed with the assistance of an actuarial firm using historical data provided by management and information obtained from other insurance industry sources.
Net Pension Liability	The City recognizes its proportionate share of the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System net pension liabilities and the related deferred inflows and outflows of resources.	The City's net pension liabilities are estimated by the New York State Office of the State Comptroller using census data supplied by participating employers and various actuarial assumptions, including but not limited to, rate of return, mortality, and inflation. The City's proportionate percentage of the liabilities is determined on an annual basis.

We have evaluated management's significant accounting estimates noted above as part of our audit and concluded that management's estimates and the estimation process appear reasonable in the context of the financial statements taken as a whole.



City of Rye, New York

Summary of Recorded Audit Adjustments
Year Ended December 31, 2019

Description	Effect - Increase (Decrease)				
	Assets/Deferred Outflows of Resources	Liabilities/Deferred Inflows of Resources	Fund Balance/ Net Position	Revenues	Expenditures/ Expenses
Risk Retention Fund					
To adjust accrued liabilities to actuarial estimate	\$ -	\$ (42,664)	\$ -	\$ -	\$ (42,664)
To adjust allowance for doubtful accounts	(147,535)	-	-	-	147,535
To adjust prepaid expenses	13,125	-	-	-	(13,125)
Building and Vehicle Maintenance Fund					
To adjust OPEB	224,266	375,008	-	-	150,742
To adjust bonds payable	(28,511)	(32,753)	-	-	(4,242)
To adjust net pension liability	(106,356)	(95,536)	-	-	10,820
Golf Club Fund					
To adjust net pension liability	(82,722)	(74,306)	-	-	8,416
To adjust OPEB	142,650	47,878	-	-	(94,772)
Boat Basin Fund					
To adjust OPEB	42,434	(25,734)	-	-	(68,168)
To adjust net pension liability	(17,726)	(15,923)	-	-	1,803
Government-wide					
To adjust OPEB	(3,155,635)	4,707,598	-	-	7,863,233
To adjust net pension liability	(2,658,375)	(4,230,484)	-	-	(1,572,109)
Total Statement of Activities Effect			(6,387,469)	\$ -	\$ 6,387,469
Total Statement of Net Position Effect	\$ (5,774,385)	\$ 613,084	\$ (6,387,469)		

City of Rye, New York

Summary of Uncorrected Misstatements
Year Ended December 31, 2019

During the course of our audit, we accumulated an uncorrected misstatement that was determined by management to be immaterial, both individually and in the aggregate, to the statement of net position, statement of activities and to the related financial statement disclosures. Following is a summary of the uncorrected misstatement:

Description	Effect - Increase (Decrease)				
	Assets/Deferred Outflows of Resources	Liabilities/Deferred Inflows of Resources	Fund Balance/ Net Position	Revenues	Expenditures/ Expenses
General Fund					
To adjust accrued liabilities	\$ -	\$ 70,124	\$ -	\$ -	\$ 70,124



City of Rye, New York

Significant Written Communications
Between Management and our Firm
Year Ended December 31, 2019

Representation Letter





CITY OF RYE

July 23, 2020

BST & Co. CPAs, LLP
26 Computer Drive West
Albany, New York 12205

This representation letter is provided in connection with your audit of the basic financial statements of the City of Rye, New York (City) as of and for the year ended December 31, 2019, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of July 23, 2020:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated November 15, 2019, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with jointly governed organization in which the City participates, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.



CITY OF RYE

7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We agree with the findings of specialists in evaluating our obligations for postemployment benefits, self-insured property and liability insurance program and our net pension liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.
9. We have not completed the process of evaluating the effect that will result from adopting the guidance in Governmental Accounting Standards Board (GASB) Statements Nos. 83, 84, 87, 88, 89, 90, 91, 92, 93 and 94 as disclosed in Note 5 to the financial statements. The City is, therefore, unable to disclose the effect that adopting the guidance of these GASB Statements will have on its financial position and the results of operations when such guidance is adopted.
10. We believe the actuarial assumptions and methods used to measure pension, self-insured property and liability insurance liability and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
11. We have no direct or indirect, legal or moral, obligation for any debt of any organization, public or private, or to special assessment bond holders that is not disclosed in the financial statements.
12. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
13. As of and for the year ended December 31, 2019, we believe that the effects of the uncorrected misstatement aggregated by you and summarized below is immaterial, both individually and in the aggregate, to the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Effect - Increase (Decrease)				
	Assets/Deferred Outflows of Resources	Liabilities/Deferred Inflows of Resources	Fund Balance/ Net Position	Revenues	Expenditures/ Expenses
General Fund					
To adjust accrued liabilities	\$ -	\$ 70,124	\$ -	\$ -	\$ 70,124



CITY OF RYE

Information Provided

14. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of the governing boards and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
15. All transactions have been recorded in the accounting records and are reflected in the financial statements.
16. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
17. We have no knowledge of allegations of fraud or suspected fraud affecting the City's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
18. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
19. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing the financial statements.
20. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
21. We have disclosed to you the identity of the City's related parties and all the related-party relationships and transactions of which we are aware.
22. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize and report financial data.



CITY OF RYE

23. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
24. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

25. With respect to the supplementary information presented in relation to the financial statements as a whole:
 - e. We acknowledge our responsibility for the presentation of such information.
 - f. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - g. The methods of measurement or presentation have not changed from those used in the prior period.
 - h. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Required Supplementary Information

26. With respect to Management's Discussion and Analysis, schedule of other postemployment benefits liability, the schedule of proportionate share of the net pension liability, and the schedule of pension contributions presented as required by the Government Accounting Standards Board to supplement the basic financial statements:
 - i. We acknowledge our responsibility for the presentation of such required supplementary information.
 - j. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - k. The methods of measurement and presentation have not changed from those used in the prior period.

Compliance Considerations

27. In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:
 - a. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
 - b. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the City.



CITY OF RYE

- c. Has identified and disclosed to you all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- d. Has identified and disclosed to you all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
- e. Has identified and disclosed to you all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
- f. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- g. Acknowledges its responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
- h. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts and grant agreements; or abuse that you report.
- i. Has a process to track the status of audit findings and recommendations.
- j. Has identified to you previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
- k. Has provided views on your reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
- l. Acknowledges its responsibilities as they relate to non-audit services performed by you, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

Very truly yours,

CITY OF RYE, NEW YORK



Greg G. Usry, Interim City Manager



Joseph S. Fazzino, Deputy Comptroller



City of Rye, New York

Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2019

CITY OF RYE



**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**



For Fiscal Year Ended
December 31, 2019



Prepared by the Finance Department



Joseph Fazzino, Deputy Comptroller

City of Rye, New York
Comprehensive Annual Financial Report
Fiscal Year Ended December 31, 2019

C O N T E N T S

	Page
<u>Introductory Section</u>	
Principal Officers	i.
Organization Chart	ii.
Letter of Transmittal	iii.-ix.
Certificate of Achievement for Excellence in Financial Reporting	x.
<u>Financial Section</u>	
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-13
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15

C O N T E N T S - Continued

Page

Financial Section - Continued

Basic Financial Statements - Continued

Fund Financial Statements	
Balance Sheet - Governmental Funds	16
Reconciliation of the Total Fund Balances Shown in the Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Change in Net Position Shown in the Statement of Activities	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	20-22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Cable TV Fund	23
Statement of Net Position - Proprietary Funds	24-25
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	26
Statement of Cash Flows - Proprietary Funds	27-28
Statement of Assets and Liabilities - Fiduciary Fund	29
Notes to Financial Statements	30-65

Required Supplementary Information

Schedule of Other Postemployment Benefits Liability	66
Schedule of Proportionate Share of the Net Pension Liability	67
Schedule of Pension Contributions	68-69

Other Supplementary Information

Capital Projects Fund - Project Length Schedule	70
Combining and Individual Fund Financial Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds	72
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual	
K.T. Woods Permanent Fund	73
Debt Service Fund	74
Internal Service Funds	
Combining Statement of Net Position	75-76
Combining Statement of Revenues, Expenses, and Changes in Net Position	77
Combining Statement of Cash Flows	78
Statement of Changes in Assets and Liabilities - Fiduciary Fund	79
Capital Assets Used in the Operation of Governmental Funds	
Schedule by Source	80
Schedule by Function and Activity	81
Schedule of Changes by Function and Activity	82

C O N T E N T S - Continued

Statistical Section

This part of the City's Comprehensive Annual Financial Report presents detailed information as context for understanding the information in the financial statements, note disclosures, and required supplementary information about the City's overall financial health.

This section includes the following schedules:

	Page
Financial Trends	
Net Position by Component - Last Ten Fiscal Years	83
Changes in Net Position - Last Ten Fiscal Years	84-85
Fund Balances, Governmental Funds - Last Ten Fiscal Years	86
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	87
Tax Revenues by Source, Governmental Funds - Last Ten Fiscal Years	88
Revenue Capacity	
Assessed Valuation, State Equalization Rate, and Estimated Full Value of Real Property - Last Ten Fiscal Years	89
Property Tax Rates per \$1,000 Assessed Valuation - All Direct and Overlapping Governments - Last Ten Fiscal Years	90
Principal Taxpayers - Current Year and Nine Years Ago	91
Property Tax Levies and Collections - Last Ten Fiscal Years	92
Constitutional Tax Limit	93
Debt Capacity	
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	94
Direct and Overlapping Governmental Activities Debt - Last Ten Fiscal Years	95
Computation of Legal Debt Margin - Last Ten Fiscal Years	96
Calculation of Charter Bonded Debt Limits	97
Demographic and Economic Information	
Demographic and Economic Statistics - Last Ten Fiscal Years	98
Principal Employers	99
Operating Information	
Full-Time Equivalent Employees by Program - Last Ten Fiscal Years	100
Operating Indicators by Program - Last Ten Fiscal Years	101
Capital Asset Statistics by Program - Last Ten Fiscal Years	102

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

INTRODUCTORY SECTION

City of Rye, New York
List of Elected and Appointed Officials
December 31, 2019

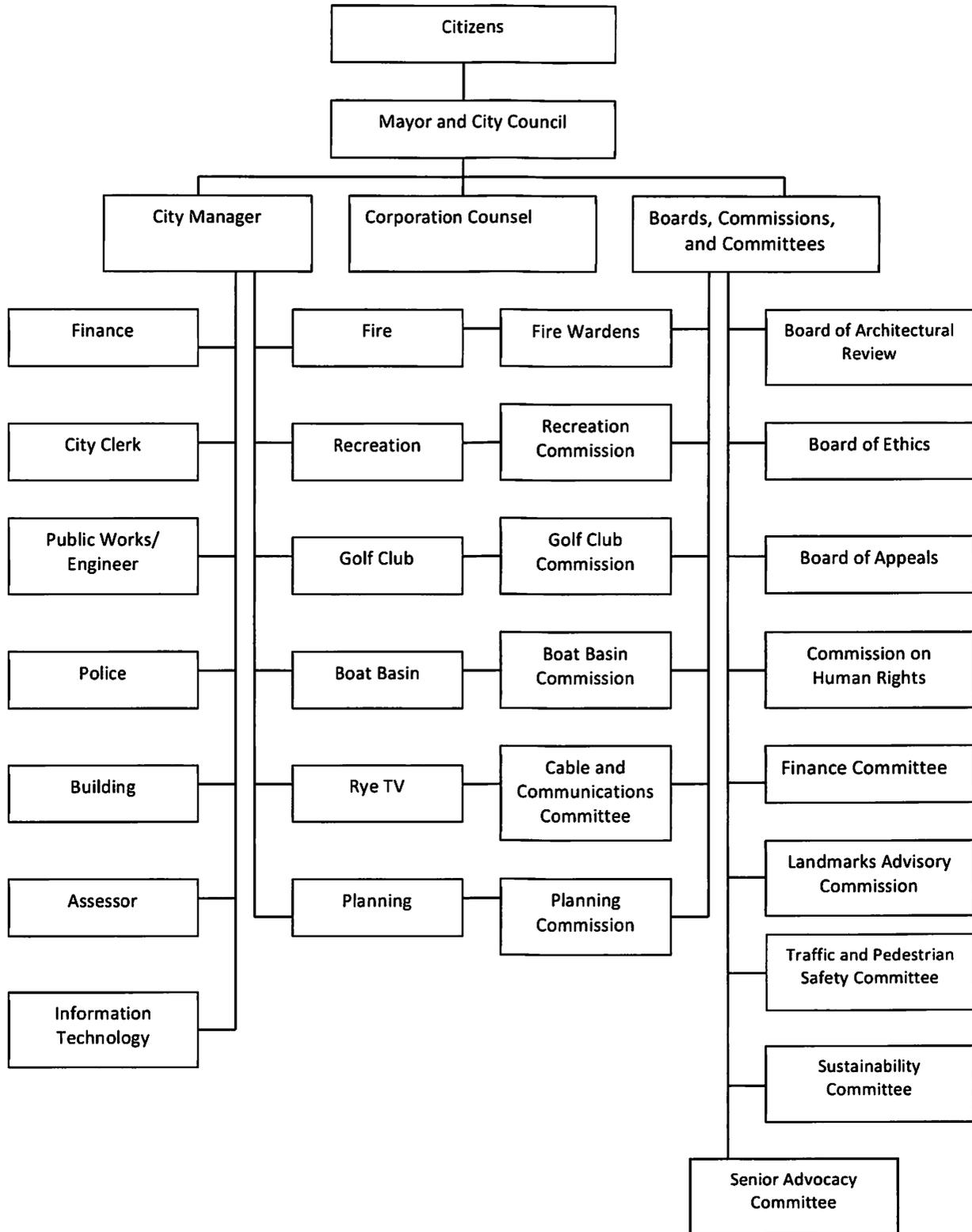
Elected Officials

Josh Cohn, Mayor
Sara Goddard, Council Member
Emily Hurd, Council Member
Richard Mecca, Council Member
Julie Souza, Council Member
Benjamin Stacks, Council Member
Danielle Tagger-Epstein, Council Member

Appointed Officials

Greg Usry, Interim City Manager
Dan Bochicchio, Fire Chief
Jim Buoniauto, Golf Club Manager
Maryann Cianci, Personnel Manager
Ryan Coyne, City Engineer
Carolyn D'Andrea, City Clerk
Kerry Donahue, Coordinator of Computer Services
Robert Falk, Public Safety Commissioner
Joseph Fazzino, Deputy Comptroller
George Hogben, Boat Basin Supervisor
Kerry Lenihan, City Building Inspector
Nicole Levitsky, RTV Coordinator
Christian Miller, City Planner
Sally Rogol, Superintendent of Recreation
Kurt Tietjen, Fire Inspector
Noreen Whitty, City Assessor
Kristen Wilson Esq., Corporation Counsel

City of Rye, New York Organizational Chart



Joseph S. Fazzino Jr.
Deputy City Comptroller
1051 Boston Post Road
Rye, New York 10580-2945

Joseph S. Fazzino Jr.
Deputy City Comptroller
1051 Boston Post Road
Rye, New York 10580-2945

CITY OF RYE
Department of Finance

Tel: (914) 967-7303
Fax: (914) 967-7370
E-mail: jfazzino@ryeny.gov
<http://www.ryeny.gov>

June 22, 2020

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Rye, New York:

Submitted herewith is the comprehensive annual financial report of the City of Rye, New York ("City") as of and for the year ended December 31, 2019.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed to both protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this comprehensive annual financial report is complete and reliable in all material respects.

The City's financial statements have been audited by BST & Co. CPAs, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the year ended December 31, 2019, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the year ended December 31, 2019, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditor.

Profile of the City of Rye, New York

The City is located in Westchester County, New York, on the Long Island Sound, approximately twenty-five miles north of New York City. Founded in 1660, it became a village in 1904, and was incorporated as a city in 1942. The City's gentle and sophisticated country setting, conveniently located near a major metropolis, has earned it the reputation of being a highly desirable place to live. The City consistently makes the list of *Worth Magazine's* "250 Richest Towns," and its amenities have been featured in *The New York Times*.

Profile of the City of Rye, New York - Continued

The City maintains 71 miles of streets and roads, 53 miles of sanitary sewer lines; 6 pump stations, and 30 miles of storm drains within the borders of its six square miles. City-owned buildings include city hall, a police station, two firehouses, recreation facilities including a recreation center and other buildings, public works facilities consisting of offices, garages, and material storage buildings, a museum, a nature center, an arts center, marina offices and garages, and several buildings belonging to our golf club, including a historic "castle" (circa 1858) overlooking the golf course and Long Island Sound. The City prides itself in its maintenance and preservation of open space, with several parks and playgrounds for both passive and active recreation.

The United States' Census Bureau estimates the City's population count as of 2019 at 15,695.

On November 3, 1959, an amendment to the City Charter was approved by public referendum to create the position of City Manager. Since that time, the City has operated under the Council-Manager form of government. Policy-making and legislative authority are vested in the City Council, which consists of the Mayor and six other members. The City Council appoints the City Manager and the Corporation Counsel; supervises the work of all boards, commissions, and officers appointed by the City Council, and awards all contracts for public works requiring competitive bidding. The Mayor serves as head of the City government; appoints City judges subject to approval by the City Council; designates chairpersons of boards and commissions, and unless otherwise provided by law or the City Council, executes deeds, contracts, and other documents. City Council members, including the Mayor, each serve a four-year term of office, and are elected to office by registered voters authorized to vote in City elections.

The City Manager is the chief administrative officer of the City and is responsible for all City affairs placed in his or her charge. The City Manager appoints all department heads and their subordinates, with the exception of the Corporation Counsel and police officers. With the advice and assistance of the City Comptroller, the City Manager prepares and submits to the City Council the annual tentative budget. The City Manager has control and supervision over purchasing, except for competitive bidding as required by law. The City Manager serves at the pleasure of the City Council for an indefinite term.

The City Comptroller serves at the pleasure of the City Manager for an indefinite term. All other department heads and employees serve terms subject to various laws, employment contracts, labor agreements, and/or the provisions of Civil Service Law.

The City provides a full range of services. General government services include vital statistics (birth and death certificates); business and occupational licenses, and a variety of other permits and licenses required under state or local law. Public safety is provided through a full-time police department; a fire department comprised of paid and volunteer firefighters, ambulance/EMS services contracted through a local volunteer ambulance corps, and building inspections provided by the building department. Transportation services include engineering, street maintenance and administration, snow removal, street lighting, and off-street parking. Recreational services include recreation activities (camps, athletics, tennis, youth, and adult activities), parks and playgrounds, marina services, a golf course, a municipal pool, and a nature center. Home and community services includes community planning, conservation, emergency disaster, maintenance of sewers and drains, street cleaning, solid waste and recycling, community beautification and shade tree maintenance. Cultural services include library services contracted through a local library, an art center owned by the City but operated by an independent not-for-profit organization, and two government access cable television channels operated by the City.

Profile of the City of Rye, New York - Continued

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriations, revenue estimates for the forthcoming year, and a forecast of current year revenues and expenditures to the City Comptroller, on or before August 31 of each year. The City Comptroller reviews these submissions with the departments to ensure that the current forecasts are reasonable, and that the forthcoming year's appropriation requests and revenue estimates are clearly understood. The finance department, under the direction of the City Comptroller, completes the forecasts, appropriations, and revenue estimates for those items not specifically associated with a department, such as general revenues, internal service fund charges, inter-fund charges, and debt service requirements. When all of this information has been compiled and reviewed, the City Comptroller submits the entire set of requests and estimates to the City Manager, usually within the third week of September. The City Manager will meet with departments and the City Comptroller throughout the months of September and October to review the submissions, making adjustments as required or desired to meet the objectives that may have been expressed or implied by the City Council.

In accordance with §C21-2 of the City Charter, the City Manager must present a tentative budget to the City Council on or before November 7 of each year. Prior to a public hearing on the tentative budget, the City Council may make any changes to the tentative budget by a vote of at least four Council members. After considering the tentative budget, the City Council publishes a notice of public hearing on the tentative budget to be held no later than the first Wednesday in December of the current year, and with at least ten days' notice. After the public hearing, the City Council may adopt the budget without amendment, or may continue to amend the budget, except for those items required by law or for debt service. Amendments that would increase the estimated revenues or total appropriations require five affirmative votes of the City Council. The City Council must adopt the budget and set the property tax rate for the forthcoming year on or before December 31 of the current year. If the City Council fails to adopt the budget by December 31, the tentative budget as amended by the City Council becomes the adopted budget. If no amendments to the tentative budget had been made by the City Council, the tentative budget as submitted by the City Manager becomes the adopted budget.

Throughout the year, the City Manager is authorized to make amendments between any accounts within a fund, provided that the amendments do not increase total estimated revenues or total appropriations. Amendments between funds or those that would increase total estimated revenues or appropriations must be made by resolution of the City Council. The original budget; the budget as amended by fiscal year end; actual results, and variances between the amended budget and actual results for the governmental funds are presented in the governmental funds subsection of this report. It should be noted that multi-year, rather than annual budgets, are adopted for the Capital Projects Fund. This report includes a project-length schedule for all projects within the Capital Projects Fund, including project budget, current year revenues and expenditures, project inception-to-date revenues and expenditures, and available project balance remaining at the end of the current fiscal year.

Factors Affecting Financial Condition

The information presented in the financial statements is best understood when it is considered in light of the specific environment in which the City operates. Please note that all dollar figures are rounded to the nearest thousand.

Factors Affecting Financial Condition - Continued

The City's 2019 governmental activity revenues saw a slight decline compared to 2018. The City's 2019 business-type activity revenue increased, as golf club membership fees increased. In 2019, General Fund revenues were approximately \$1.3 million greater than 2018 revenues. Increases in property tax revenues of \$905,000, the largest component of this increase, sales and use tax revenues of \$417,000, interest income of \$244,000, mortgage tax revenue of \$545,000, were offset by a decrease in building permit revenue of \$1.25 million, due to a single building permit fee of \$950,000 in 2018, from the new development at 120 Old Post Road, coupled with decreased activity in 2019. Based on the positive results over the last few years, the City appropriated almost \$2.8 million of General Fund unassigned fund balance for capital project expenditures in 2020 and \$800,000 of the property tax levy was dedicated to street paving (this was previously funded through the use of unassigned fund balance).

Taxable assessments remained flat, decreasing 0.003% (from \$140,666,648 to \$140,662,283), and our tax base is not dependent upon any single industry or taxpayer. The top ten principal taxpayers of the City represent roughly 7.2% of the tax roll, with public utilities representing 2.8%, commercial establishments 1.6%, and residential properties representing the remaining 2.8%.

Residential home sales reflect the upscale nature of our community. The City Assessor reported that 194 homes in the City were sold in 2019. Of these, 78% sold for \$1 million or more and 39% sold for \$2 million or more. The median homes sales price decreased by 5.2% from \$1,715,000 in 2018 to \$1,625,000 in 2019 and the average home sales price decreased by 1.09% from \$2,021,880 to \$1,999,659. The highest 2019 sales price reported for a single-family home was \$9,175,000.

Major employers with facilities located in the City enhance its economic strength by providing a wide variety of industries, including business services, electric and gas utilities, social services, primary metal industries, educational services, insurance services, investment banking, and miscellaneous retail operations. The distribution of the assessment roll for the current fiscal year, five years, and ten years previous demonstrates a relative economic stability of the City over time:

Assessment Roll Classification			
Class	2018	2013	2008
Residential	74.54 %	73.01 %	71.68 %
Business	11.11	12.27	12.99
Other	14.35	14.72	15.33
Total	100.00 %	100.00 %	100.00 %

Note: Residential includes one to three-family homes, condominiums, cooperative apartments, and apartments. Business includes commercial, industrial, and recreational facilities. Other includes agriculture, vacant land, community service, utility, wetland, and parkland, most of which is exempt from property taxes.

Access to employment in New York City is readily available by car or mass transit (train or bus), with Interstate Route 95, Interstate Route 287, U.S. Route 1, and the Metro-North commuter train line intersecting in the City. Westchester County Airport is a short drive from the City. Two major international airports (John F. Kennedy and LaGuardia) are located within 30 miles and Newark International Airport lies within 45 miles of the City.

Factors Affecting Financial Condition - Continued

Local Economy

Economic data for the City from the United States Census Bureau's *American Community Survey* (2006-2010) compares quite favorably against the Westchester County, New York State, and national figures:

Data Item	City of Rye	Westchester County	New York State	United States
Per Capita	\$ 95,000	\$ 49,938	\$ 34,212	\$ 29,829
Median Household	172,422	86,226	60,741	55,322

The 2019 unemployment rate for Westchester County was 3.8%, in between the 2019 rates for New York State (4.0%) and the United States (3.6%).

Long-Term Financial Planning

The City publishes documents that assist in its long-term financial planning, including a five-year *Capital Improvement Plan*. This document is available for review in City Hall, in the Rye Free Reading Room, and on the City's website (<http://www.ryeny.gov>). City staff is currently working on further long-term capital planning through the issuance of debt, use of fund balance and/or grants and aid.

Prior to 2019, sales tax revenues had exceeded levels prior to the recession. Beginning in August of 2019, the Westchester County sales tax rate increased by 1%, resulting in a substantial increase in revenues other than property taxes going forward.

Interest rates in 2019 were around two percent and interest income climbed to \$653,000 in 2019, or \$244,000 more than 2018. To put this in perspective, General Fund interest earnings were over \$902,000 in 2007, prior to the recession, about \$50,000 at the peak of the recession, and had once again become a significant source of revenue for the City.

In 2019 building activity had declined, for the first time since the recession, a sign that the City began to feel the effects of the IRS limitation on SALT deductions.

By the end of 2019, all City staff and retirees had moved to the New York State Health Insurance Plan, mitigating the rising health insurance costs to the City.

The volatility of commodity markets could mean that broad and sweeping changes in our assumed costs of materials and supplies could increase our costs. Market liquidity, interest rates, and consumer confidence could have a profound effect on our outlook for sales and use taxes, mortgage taxes, and building permit revenues.

The City's unassigned fund balance was at a very healthy level at the end of the year and City staff was planning the continuation of searching for new sources of revenue, trying to minimize increases in the aforementioned uncontrollable expenditures and evaluating and possibly reducing core services, while finding ways to improve infrastructure and adding capital for future needs.

Factors Affecting Financial Condition - Continued

Relevant Financial Policies

The City has adopted a *Comprehensive Financial Policy Document*, which is available in City Hall, the Rye Free Reading Room, and on the City's website. This document contains all of the City's adopted financial policies, including budget, cash management and investment, capital assets, debt management, revenues and expenditures, operating position, and procurement/purchasing. This document is reviewed at least annually and as needed to incorporate applicable recommended practices.

The City prepares its budgets, capital improvement plans, and forecasts with the various financial policies in mind, and operates in compliance with the policies. The City does not foresee any issues with its ability to comply with the current policies in the implementation of its near and long-term initiatives.

Major Initiatives

The 2018 budget added an additional \$1.95 million in capital projects, including another \$1 million for street resurfacing and additional funding for annual traffic light, sewer and drainage improvement and pedestrian safety programs. There was also additional funding for the Locust Avenue sewer siphon and Brevoort Lane force main projects, as well as funding for improvements to Gagliardo Park and design work for the Purchase Street/Theodore Fremd Avenue/Purdy Street intersection.

During 2018, the City Council, after collaboration with City Staff and the City's Finance Committee, identified a list of Capital Projects/Purchases to advance. The projects included renovations to the Police/Court facility, the purchase of a new fleet of sanitation vehicles, the reconstruction of multiple DPW buildings, and the installation of a new HVAC system for City Hall. The concept and design phase of these projects began during the last quarter of 2018.

As noted in the City's current Capital Improvement Plan (CIP), there are increasing regulatory pressures on the City from State and County authorities to make improvements to the systems that reduce inflow and infiltration of stormwater, groundwater, and illegal discharges. In 2020, it is anticipated that the City will complete a Sanitary Sewer Evaluation Survey (SSES). The cost of the SSES, which includes months of metering and analysis, is substantial and it will likely identify the need for potential capital improvements to the City's sewer collection system, including the Central Avenue pump station, which failed in 2018 and needs to be replaced.

In December, the City Council approved \$1 million of improvements to be made in Recreation Park. The need was driven to make a home for summer day camp, as the schools were not able to house these programs for the foreseeable future, due to their own construction projects. Included in this project was the replacement of two picnic shelters, the addition of ADA accessible outdoor comfort stations as well as associated ADA accessible pathways in the park. All improvements had camp health codes and ADA accessibility in mind.

The 2020 budget added an additional \$4.05 million in capital projects, including another \$1.75 million for street resurfacing and additional funding for annual traffic light, sewer and drainage improvement and pedestrian safety programs. There was also \$1.75 million designated for the Capital Reserve Fund, created by the City Council and City Staff in 2018. The funds from this Capital Reserve Fund can be used at the City Council's discretion to fund any of the projects mentioned above.

COVID -19

Beginning in March of 2020, the City, along with the rest of the world was impacted by the COVID-19 pandemic. Aside from the social impacts caused by COVID-19, the City's finances will be greatly impacted. The fund balances discussed above are at risk, as they may be called upon to fill any budget shortfalls, due to loss of revenue associated with the pandemic. The timing and funding sources of the aforementioned annual and long-term capital projects have become questionable due to the use of these fund balances. Government-imposed cease of construction projects will also lead to the delay of some of these projects.

During the month of April 2020, the City began to identify other sources of revenue that would most likely be negatively impacted by the pandemic, creating a budget shortfall. These items include, sales tax, hotel occupancy tax, building permit revenues, parking revenues, and recreation program revenues. There remains the possibility that State aid (AIM) may also be reduced as the State attempts to close its own budget shortfalls. On a positive note, 99 percent of the City's 2020 property tax levy (two-thirds or all City revenue) was collected in February. There are also several unforeseen expenditures derived from the Coronavirus that the City has or may still incur.

In order to alleviate the effects of the situation described above, City staff presented the City Council with potential expense reductions, with savings coming from a combination of hiring freezes, deferral of capital and equipment funding, and the deferral of consulting costs associated with the study of several City operations.

It is likely that it will not be until late 2020, before City staff is able to accurately understand the magnitude of the economic shutdown created by COVID-19. The impact may not be limited to just 2020 and will almost certainly affect years to come.

Awards and Acknowledgements

The Government Finance Officers Association ("GFOA") awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the City for its Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended December 31, 2018. This was the twenty-second consecutive year that the City received this prestigious award. In order to be awarded a Certificate of Achievement, the City had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

The City also received the GFOA's *Distinguished Budget Presentation Award* for its fiscal 2019 annual budget document, making it the seventeenth consecutive year that the City received the award. In order to qualify for this award, the City's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report would not have been possible without the dedicated services of all City departments concerning information specific to their operations. I would like to thank the Finance Department Staff for their hard work, as it is a pleasure to work with them on a daily basis. We appreciate the input from our independent auditor, BST & Co. CPAs, LLP, and we commend them on their timely and professional completion of their audit of the City of Rye as well as their guidance on various topics throughout the course of the year. Our gratitude is extended to our Mayor and City Council, who continuously strive to enhance the quality of life for our citizens. Most importantly, our thanks go to the citizens and residents, for giving us the opportunity to serve our fine City.

Respectfully submitted,

Joseph S Fazzino

Joseph S. Fazzino, Jr.
Deputy City Comptroller



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Rye
New York**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

(This page intentionally left blank)

FINANCIAL SECTION



Independent Auditor's Report

The Honorable Mayor and City Council
City of Rye, New York
Rye, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rye, New York (City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general and cable TV funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information listed in the accompanying table of contents, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BST & CO. CPAs, LLP

Albany, New York
July 23, 2020



City of Rye, New York

Management's Discussion and Analysis December 31, 2019

As management of the City of Rye, New York ("City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found at the beginning of this report.

Financial Highlights

- On the government-wide financial statements, the liabilities of the City exceeded its assets at the close of the most recent year by \$11,633,417. Of this amount, the unrestricted portion for governmental activities and business-type activities is a deficit and surplus of \$92,631,832 and \$1,416,448, respectively.
- The City's total net position increased by \$280,105.
- Excluding the Capital Projects Fund, the City's governmental funds reported combined ending fund balances of \$14,110,293, of which \$3,695,804 is unassigned and available for spending at the City's discretion.
- At the end of the current year, unassigned fund balance for the General Fund was \$3,695,804, or about 10.5% of total General Fund expenditures compared to \$4,204,628, or 11.0% of expenditures in the prior year. 2019 actual results were favorable compared to budgeted revenues and expenditures, allowing the City to appropriate \$2.8 million of unassigned fund balance for capital projects.
- The City's total bonded debt decreased 18.2% from \$9,345,000 to \$7,645,000 during the current year, representing \$3,725,000 in principal payments and refunding payments made during the year, and a \$2,025,000 refunding debt issuance made during the year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: government-wide financial statements; fund financial statements, and notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing changes in the City's net position during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes, earned but unused vacation leave and other postemployment benefit obligations).

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Overview of the Financial Statements - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the City that are governmental activities (those principally supported by taxes and revenues from other governments) and functions of the City that are business-type activities (those that are intended to recover all or a significant portion of their costs through user fees and charges). The governmental activities of the City include general government, public safety, transportation, culture and recreation, and home and community services. The business-type activities of the City include the DePauw Municipal Boat Basin and the Rye Golf Club. The government-wide financial statements can be found on the pages immediately following this MD&A.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains five individual governmental funds: the General Fund, the Cable TV Special Revenue Fund, the K.T. Woods Permanent Fund, the Debt Service Fund, and the Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Cable TV Special Revenue Fund and the Capital Projects Fund, all three of which are considered to be major funds. Information from the other non-major governmental funds is combined into a single, aggregated presentation. Individual information on each of these funds is provided in the form of combining statements and schedules found elsewhere in this report. The City adopts annual budgets for the General Fund, Cable TV Fund, K.T. Woods Permanent Fund, and Debt Service Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with their budgets. Multi-year budgets are adopted for the Capital Projects Fund, and a project-length schedule that provides information concerning these projects and their budgets is included elsewhere in this report.

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Overview of the Financial Statements - Continued

Fund Financial Statements - Continued

Proprietary Funds

The City maintains two types of proprietary funds - enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its marina (the DePauw Municipal Boat Basin) and golf course (the Rye Golf Club) operations. Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its general liability insurance coverage (the Risk Retention Fund), and the acquisition, operation, maintenance and disposition of its buildings and vehicles (the Building and Vehicle Maintenance Fund). These services have been classified as governmental activities in the government-wide financial statements because they predominantly benefit governmental, rather than business-type, functions.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Boat Basin Fund and the Golf Club Fund, both of which are considered to be major funds of the City. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements are presented in this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support City programs. The City maintains only one type of fiduciary fund that is known as an agency fund. The City holds resources in this fund purely in a custodial capacity. The activity in this fund is limited to the receipt, temporary investment, and remittance of resources to the appropriate individual, organization, or government. The agency fund financial statements are presented in this report.

Notes to Financial Statements

The notes to financial statements are an integral part of those statements and provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

The combining statements referred to earlier in connection with the non-major governmental funds and the two internal service funds are presented immediately following the basic financial statements. Combining and individual fund statements and schedules can be found elsewhere in this report.

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

	December 31,					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 27,205,069	\$ 29,852,541	\$ 6,231,877	\$ 6,004,303	\$ 33,436,946	\$ 35,856,844
Capital assets, net	72,153,008	70,487,409	10,451,787	10,557,476	82,604,795	81,044,885
Total assets	<u>99,358,077</u>	<u>100,339,950</u>	<u>16,683,664</u>	<u>16,561,779</u>	<u>116,041,741</u>	<u>116,901,729</u>
Deferred outflows of resources	<u>9,458,546</u>	<u>7,676,919</u>	<u>342,486</u>	<u>257,850</u>	<u>9,801,032</u>	<u>7,934,769</u>
Current liabilities	6,990,232	8,277,731	338,237	597,588	7,328,469	8,875,319
Long-term liabilities	95,651,070	115,623,301	3,595,130	4,589,633	99,246,200	120,212,934
Total liabilities	<u>102,641,302</u>	<u>123,901,032</u>	<u>3,933,367</u>	<u>5,187,221</u>	<u>106,574,669</u>	<u>129,088,253</u>
Deferred inflows of resources	<u>29,676,973</u>	<u>7,352,347</u>	<u>1,224,548</u>	<u>309,420</u>	<u>30,901,521</u>	<u>7,661,767</u>
Net position						
Net investment in capital assets	64,172,797	61,028,155	10,451,787	10,553,595	74,624,584	71,581,750
Restricted	4,957,383	3,141,446	-	-	4,957,383	3,141,446
Unrestricted	<u>(92,631,832)</u>	<u>(87,406,111)</u>	<u>1,416,448</u>	<u>769,393</u>	<u>(91,215,384)</u>	<u>(86,636,718)</u>
Total net position	<u>\$ (23,501,652)</u>	<u>\$ (23,236,510)</u>	<u>\$ 11,868,235</u>	<u>\$ 11,322,988</u>	<u>\$ (11,633,417)</u>	<u>\$ (11,913,522)</u>

For the City, liabilities exceeded assets by \$11,633,417 at the close of the most recent year. Of this amount, \$74,624,584 reflects the City's investment in capital assets (land, buildings, improvements, machinery and equipment, construction-in-progress, and infrastructure), net of depreciation and any related outstanding debt. The City uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

An additional portion of the City's net position, \$4,957,383, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$91,215,384. This deficit does not mean that the City does not have resources available to meet its obligations in the ensuing year. Rather, it is the result of having long-term commitments, including certiorari claims payable of \$1,034,657, claims payable of \$1,000,000, compensated absences of \$1,513,068, OPEB obligations of \$84,550,920, and net pension liability of \$4,838,854, that are greater than currently available resources. Payments for these liabilities will be budgeted in the year that actual payment will be made.

Governmental Activities

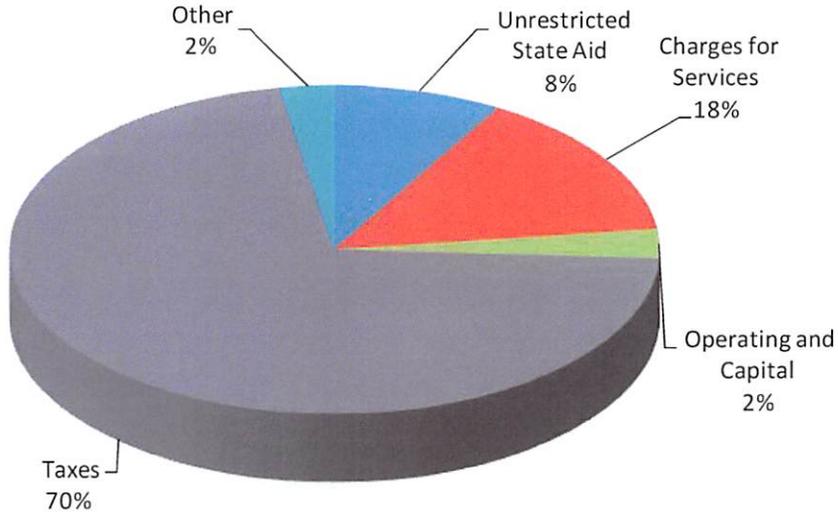
Governmental activities decreased the City's net position by \$265,142. Major revenues received included:

- \$25,222,169 in real property taxes and related items.
- \$2,943,426 in sales and use taxes.
- \$159,238 in hotel occupancy taxes.
- \$398,034 in utilities gross receipts taxes.
- \$676,515 from interest and investment income.
- \$3,376,118 in state aid not restricted to specific programs, including \$1,208,024 in state revenue sharing and \$2,168,094 in mortgage tax revenue.
- \$1,077,385 in other revenues.

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Revenues by Source - Governmental Activities



Revenues from charges for services were \$5,861,788. Governmental programs received \$134,399 in operating grants and \$1,007,999 in capital grants and contributions, including \$932,438 in State aid for 2018 & 2019 street resurfacing ("CHIPS") and \$75,561 in reimbursement for two Westchester County projects.

	Year Ended December 31,					
	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
REVENUES						
Program revenues						
Charges for services	\$ 5,861,788	\$ 6,873,040	\$ 5,847,757	\$ 5,658,977	\$ 11,709,545	\$ 12,532,017
Operating grants and contributions	134,399	254,706	-	-	134,399	254,706
Capital grants and contributions	1,007,999	1,179,014	-	-	1,007,999	1,179,014
General revenues						
Real property taxes and related items	25,222,169	24,627,839	-	-	25,222,169	24,627,839
Non-property taxes	3,500,698	3,120,768	-	-	3,500,698	3,120,768
Unrestricted use of money and property	676,515	430,052	137,389	93,781	813,904	523,833
Unrestricted state aid	3,376,118	2,830,767	-	-	3,376,118	2,830,767
Other revenues	1,077,385	1,786,441	133,619	102,305	1,211,004	1,888,746
Total revenues	<u>40,857,071</u>	<u>41,102,627</u>	<u>6,118,765</u>	<u>5,855,063</u>	<u>46,975,836</u>	<u>46,957,690</u>
EXPENSES						
General government	5,511,891	3,973,971	-	-	5,511,891	3,973,971
Public safety	17,773,276	19,236,564	-	-	17,773,276	19,236,564
Transportation	6,648,768	4,132,442	-	-	6,648,768	4,132,442
Culture and recreation	4,960,371	6,379,951	-	-	4,960,371	6,379,951
Home and community services	5,989,351	6,432,681	-	-	5,989,351	6,432,681
Interest	238,556	384,560	-	-	238,556	384,560
Boat basin	-	-	563,464	503,969	563,464	503,969
Golf club	-	-	5,010,054	4,408,995	5,010,054	4,408,995
Total expenses	<u>41,122,213</u>	<u>40,540,169</u>	<u>5,573,518</u>	<u>4,912,964</u>	<u>46,695,731</u>	<u>45,453,133</u>
CHANGE IN NET POSITION	<u>(265,142)</u>	<u>562,458</u>	<u>545,247</u>	<u>942,099</u>	<u>280,105</u>	<u>1,504,557</u>
NET POSITION, beginning of year	<u>(23,236,510)</u>	<u>(23,798,968)</u>	<u>11,322,988</u>	<u>10,380,889</u>	<u>(11,913,522)</u>	<u>(13,418,079)</u>
NET POSITION, end of year	<u>\$ (23,501,652)</u>	<u>\$ (23,236,510)</u>	<u>\$ 11,868,235</u>	<u>\$ 11,322,988</u>	<u>\$ (11,633,417)</u>	<u>\$ (11,913,522)</u>

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

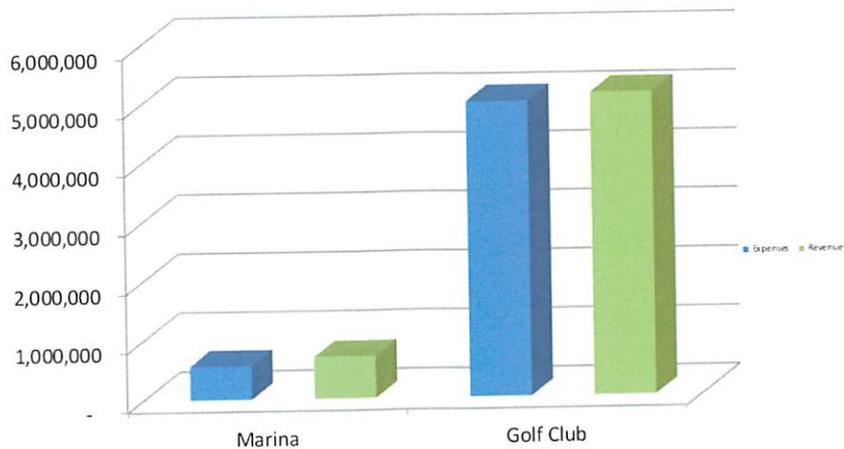
Government-Wide Financial Analysis - Continued

Business-Type Activities

Business-type activities increased the City's net position by \$545,247.

Revenues from charges for services were \$705,731 from marina operations and \$5,142,026 from golf club operations. Combined, the business-type activities earned \$137,389 in interest and investment income.

Offsetting these revenues were expenses of \$563,464 for marina operations and \$5,010,054 for golf club operations.



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. Excluding the Capital Projects Fund, the City's governmental funds reported combined ending fund balances of \$14,110,293, a decrease of \$107,302 (0.8%) from the prior year. Approximately 18.9% (\$3,695,804) of the total ending fund balance, excluding the Capital Projects Fund, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is classified as non-spendable, restricted, or assigned in accordance with the provisions of GASB Statement No. 54.

The General Fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance was \$3,695,804, representing 26.7% of the total General Fund balance of \$13,866,165. Two useful measures of liquidity are the percentage of unassigned fund balance to total expenditures and total fund balance to total expenditures. At the end of the current year, the General Fund showed an 9.5% unassigned fund balance to total expenditures and other financing uses and a 35.7% total fund balance to total expenditures and other financing uses.

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Financial Analysis of the City's Funds - Continued

Governmental Funds - Continued

The General Fund's fund balance increased by \$786,628 during the current year. Of this amount, transfers out of the General Fund exceeded transfers in by \$3,584,102. The transfers out were as follows: \$277,996 to the Debt Service Fund for long-term debt principal and interest requirements, \$3,180,000 to the Capital Projects Fund and \$151,106 to the Building and Vehicle Fund for annual infrastructure and vehicle projects. There was \$25,000 transferred in from the Cable TV Fund. Revenues of the General Fund exceeded expenditures of that fund by \$4,370,730. Major changes in specific revenues and expenditures in comparison to the prior year are as follows:

- Real property tax revenues increased \$903,807 (3.7%) from \$24,303,657 to \$25,207,464, which reflects our tax rate increase, offset by refunds to taxpayers due to tax certiorari and small claims assessment review settlements and an increase in interest and penalties collected on property taxes.
- Non-property taxes increased \$379,930 (12.2%) from \$3,120,768 to \$3,500,698 due to an increase in sales and use tax of \$416,706 (Westchester County imposed an additional 1% sales tax in August 2019) and decreases in utility taxes and hotel occupancy taxes.
- Charges for services increased \$93,037 (5.6%) from \$1,666,518 to \$1,759,555 with increases in surface water control fees \$35,324 (as fees were increased in 2019), recreation fees of \$21,235, planning review fees of \$20,045 and parking meter revenues of \$16,433.
- Interest and investment income increased \$238,448 (56.8%) from \$419,946 to \$658,394 due to increased interest rates and additional cash on hand, due to the aforementioned 2019 City Property tax increase, as well as the 2019 County tax levy increase, for which the City is responsible to collect.
- Licenses and permit revenues decreased \$1,079,196 (27.6%) from \$3,913,814 to \$2,834,492 which can be mostly attributed to increases in building permit revenues. The decrease is a result of the building permit for 120 Old Post Road in 2018 for \$1 million and a decrease in overall building activity offset by an increase in parking permit revenues of \$65,205, due to an increase in permit rates in 2019.
- Fines and forfeitures decreased \$12,003 (1.6%), from \$741,645 to \$729,641, primarily due to a decrease in vehicle and traffic fines of \$52,790, building code violations of \$25,100 and City ordinance violations of \$14,615, offset by increases in parking fines of \$84,497, as several parking fine amounts increased after almost 20 years of no increases.
- Miscellaneous revenues increased \$85,999 (49.4%) from \$174,180 to \$260,179, primarily due to a refund of the City's 2018 workers compensation premium of \$68,259 and revenues from several recreation programs of \$64,566 offset by the sale of army surplus equipment of \$45,049 in 2018.
- Sales and loss compensation increased \$166,813 (30.2%) from \$553,056 to \$719,869, led by and workers' compensation recoveries of \$89,765, as City staff and Corporation Counsel worked with prior insurance agents to collect \$200,000 for an on-going workers' compensation claim from when the City was self-insured and increased police overtime reimbursements of \$53,977, due to numerous utility projects throughout the City
- Mortgage tax revenues increased \$545,351 (33.6%) from \$1,622,743 to \$2,168,094, a direct result of \$500,000 of mortgage tax associated with the 120 Old Post Road project. State revenue sharing remained flat.

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Financial Analysis of the City's Funds - Continued

Governmental Funds - Continued

- Overall salaries and wages increased \$76,630 (0.5%) from \$14,511,256 in 2018 to \$14,587,886 in 2019. There were vacant positions at one point or another from the end of 2018 and during 2019. These positions were eventually filled in 2019, but as positions remained vacant during the year, overall salary expenditures were down. The reduction in expense offset budgeted and contracted salary and step increases, as well as promotions, across all departments.
- Equipment purchases decreased \$48,070 (12.5%) from \$383,811 to \$335,741. There were decreased purchases of radio communication equipment of \$62,410 and firefighting equipment of \$26,579, offset by increased purchases of computers and systems of \$38,359.
- Materials and supplies decreased \$73,799 (3.4%) from \$2,200,951 to \$2,127,152. This can be attributed to increases and decreases of numerous accounts across City departments. One decrease of note is the removal of fire hydrant expenses to the City, as this cost was passed to property owners from the private water companies, reducing City expenditures by \$258,360, compared to 2018.
- Contractual costs were up \$427,457 (5.3%) from \$7,997,610 to \$8,425,067 with increases in legal fees of \$190,055, inter-fund service charges of \$162,428 (as budgeted), and consultants of \$66,015.
- Employee benefits and taxes decreased \$475,585 (4.6%) from \$10,284,353 to \$9,808,768. There were decreases in retirement expense of \$97,821 as a result of the above-mentioned vacant positions and new hires entering the retirement system, with lower required contribution rates, decreases in both employee hospitalization and medical costs of \$58,782, and retiree hospitalization and medical costs of \$185,134, as a result of the City switching to the New York State Health Insurance Plan (NYSHIP) and receiving lower rates. Workers Compensation costs were also down \$111,349, as the City's experience rates continue to decrease.
- Transfers to other funds were up \$696,507 (23.9%) from \$2,912,595 to \$3,609,102 as planned and budgeted.

The Capital Projects Fund closed the year with a fund balance of \$4,025,144. Capital Projects Fund revenues of \$1,113,899, expenditures of \$3,469,234, and other financing sources and uses of \$4,190,665 (net) represent only the current year's portion of total project activity. An itemized project-length schedule of all projects is presented elsewhere in this report.

Proprietary Funds

The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, but in greater detail.

Total net position of the Boat Basin Fund at year end was \$1,240,989, an increase of \$180,605 from the prior year. The net investment in capital assets was \$378,621 and unrestricted net position of \$862,368 represented the balance of net position. The Boat Basin Fund had operating income of \$142,869, which included \$122,441 in depreciation. Interest income of \$37,744 and expense of \$8 made up the balance of total net income.

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Financial Analysis of the City's Funds - Continued

Proprietary Funds - Continued

Total net position of the Golf Club Fund at year end was \$10,863,852, an increase of \$368,081 from the prior year. The net investment in capital assets was \$10,073,166 with unrestricted net position of \$790,686 representing the balance of net position. Golf Club Fund operating revenues of \$5,142,026 offset operating expenses of \$5,007,167 to arrive at operating income of \$134,859. Interest income of \$99,645 and interest expense of \$42, as well as the sale of property and compensation for losses of \$133,619 made up the balance of total net income.

General Fund Budgetary Highlights

At the end of 2019, the difference between the operating appropriations originally budgeted and the amended budget for the General Fund was \$1,069,120 (\$40,867,117 vs. \$41,936,237), a change of 2.6%. This can be attributed to \$469,698 in carry forward balances of recreation special events, prior year encumbrances carried forward of \$473,333 and appropriations of funds designated for miscellaneous City expenses throughout the course of the year, in the amount of \$126,106. Actual expenditures and encumbrances at December 31, 2019 were \$2,517,494 less than the 2019 amended budget, 6.0%.

At year end, there is no difference between the original and amended budget for the General Fund estimated operating revenues (\$37,424,517). However, the actual revenues realized for the year ended December 31, 2019 exceeded the anticipated amount in the final budget by \$2,230,837. The most significant increases were as follows: sales and use tax revenues, mortgage tax revenues, interest income, and police overtime reimbursement.

Capital Assets and Debt Administration

Capital Assets

The City's investment in capital assets for governmental and business-type activities at December 31, 2019 was \$74,624,584. This investment in capital assets includes land, buildings, improvements, machinery and equipment, construction-in-progress, and infrastructure.

Major capital asset events during the current year included the following:

General vehicle and equipment additions totaled \$2,292,238, including 8 new garbage trucks for \$1,492,445, 6 pickup trucks for \$419,942, a heavy duty hook-lift truck package for \$111,313, a Freightliner single axel cab chassis for \$99,767, a Rover X truck system sewer camera for \$78,081, a new prisoner transport van for \$54,514, lawnmowers for \$20,180, and an electric vehicle charging station for \$15,996 (to be reimbursed via grant).

Assets	Capital Assets					
	December 31, 2019			December 31, 2018		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Land	\$ 4,561,755	\$ 1,700,408	\$ 6,262,163	\$ 4,561,755	\$ 1,700,408	\$ 6,262,163
Construction in progress	5,269,312	184,811	5,454,123	5,153,541	872,407	6,025,948
Buildings	16,506,163	11,759,480	28,265,643	16,506,163	11,759,480	28,265,643
Improvements	4,989,639	10,761,127	15,750,766	4,882,488	9,610,010	14,492,498
Machinery and equipment	14,379,249	1,569,618	15,948,867	12,904,166	1,469,467	14,373,633
Infrastructure	74,716,668	-	74,716,668	73,807,488	-	73,807,488
Less, accumulated depreciation	(48,269,778)	(15,523,657)	(63,793,435)	(47,328,192)	(14,854,296)	(62,182,488)
Total (net of depreciation)	\$ 72,153,008	\$ 10,451,787	\$ 82,604,795	\$ 70,487,409	\$ 10,557,476	\$ 81,044,885

City of Rye, New York

Management's Discussion and Analysis December 31, 2019

Capital Assets and Debt Administration - Continued

Capital Assets - Continued

Additional information on the City's capital assets can be found in Note 3c in the notes to financial statements.

Long-Term Debt

At the end of the current year, the City had total bonded debt outstanding of \$7,645,000. As required by New York State Law, all bonds issued by the City are general obligation bonds, backed by the full faith and credit of the City. As a policy, principal and interest on debt issued by the enterprise funds must be repaid solely from revenues of those funds.

Known as the "constitutional debt limit," and pursuant to New York State Local Finance Law §104, the City must limit total outstanding long-term debt to no more than 7% of the five-year average full valuation of real property. At December 31, 2019, the City had exhausted 0.99% of its constitutional debt limit, providing an available debt margin of 99.01% with the authority to issue an additional \$609 million of general obligation long-term debt.

In addition to the legal debt margin, the City Charter §C21-9 places limitations on the issuance of new debt. The City Council may, by a vote of at least five members, authorize the issuance of debt not exceeding 30% of the average gross annual budget for the preceding three years. Debt in excess of 30% requires approval of the voting public in a general or special election. All bond resolutions authorizing the issuance of bonds in excess of \$1 million for the acquisition of real property shall be adopted by a vote of at least five members of the City Council and shall be subject to the approval of a majority of the qualified voters voting at a general or special election. Debt for public safety purposes in the amount of \$1 million per year to a maximum aggregate amount of \$2.5 million for all such debt issued is exempt from these debt limits, as is debt for Disaster Rebuilding to a maximum aggregate of \$2.5 million. For purposes of this calculation, "gross annual budget" is defined as the total appropriations of the General Fund, the Cable TV Special Revenue Fund, and the enterprise funds (Boat Basin Fund and Golf Club Fund). All other fund budgets - the K.T. Woods Permanent Fund, the Debt Service Fund, the Capital Projects Fund, and the internal service funds (Risk Retention Fund and Building and Vehicle Maintenance Fund) are not included in the calculation, as their budgets are supported primarily by revenues and transfers charged to other funds. For the 2020 budget year, the charter bonding limit subject to City Council vote is \$12,679,808.

In 2019, the City refunded its 2010 Public Improvement Serial Bonds and Moody's Investor Service assigned its highest credit rating ("Aaa") to all City debt.

Additional information on the City's long-term debt can be found in Note 3h in the notes to financial statements.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in those finances. Questions and comments concerning any of the information provided in this report should be addressed to Joseph S. Fazzino, Deputy City Comptroller, City of Rye, 1051 Boston Post Road, Rye, New York 10580.

City of Rye, New York
Government-Wide Financial Statements
Statement of Net Position

	December 31, 2019		
	Governmental Activities	Business-type Activities	Total
ASSETS	\$ 14,367,976	\$ 4,389,079	\$ 18,757,055
Cash and equivalents	7,757,177	1,804,660	9,561,837
Investments	2,065,344	-	2,065,344
Taxes receivable	688,995	127,309	816,304
Accounts receivable, net	1,992,944	-	1,992,944
Due from other governments	99,347	(99,347)	-
Internal balances	-	171	171
Due from fiduciary fund	233,286	10,005	243,291
Prepaid expenses			
Capital assets	9,831,067	1,885,219	11,716,286
Not being depreciated	62,321,941	8,566,568	70,888,509
Being depreciated, net	99,358,077	16,683,664	116,041,741
Total assets	9,458,546	342,486	9,801,032
DEFERRED OUTFLOWS OF RESOURCES			
LIABILITIES	1,420,692	63,683	1,484,375
Accounts payable	962,102	243,120	1,205,222
Accrued liabilities	40,214	-	40,214
Accrued interest payable	838,550	-	838,550
Deposits	1,335,996	22,466	1,358,462
Due to other governments	681,654	-	681,654
Unearned revenues			
Non-current liabilities	1,711,024	8,968	1,719,992
Due within one year	95,651,070	3,595,130	99,246,200
Due in more than one year	102,641,302	3,933,367	106,574,669
Total liabilities	29,676,973	1,224,548	30,901,521
DEFERRED INFLOWS OF RESOURCES			
NET POSITION	64,172,797	10,451,787	74,624,584
Net investment in capital assets			
Restricted for	4,025,144	-	4,025,144
Capital projects			
Permanent fund	373	-	373
Expendable	20,000	-	20,000
Nonexpendable			
Special purposes	89,250	-	89,250
Police	3,250	-	3,250
Fire	19,650	-	19,650
Parks	519,564	-	519,564
Recreation programs	4,151	-	4,151
WWI memorial	250	-	250
9/11 memorial	39,145	-	39,145
Debt service	236,606	-	236,606
Risk retention	(92,631,832)	1,416,448	(91,215,384)
Unrestricted	(23,501,652)	11,868,235	(11,633,417)
Total net position	\$ (23,501,652)	\$ 11,868,235	\$ (11,633,417)

City of Rye, New York
Government-Wide Financial Statements
Statement of Activities

Year Ended December 31, 2019

Functions/Programs	Program Revenue				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES							
General government activities	\$ 5,511,891	\$ 603,564	\$ -	\$ -	\$ (4,908,327)	\$ -	\$ (4,908,327)
Public safety	17,773,276	2,554,805	61,686	-	(15,156,785)	-	(15,156,785)
Transportation	6,648,768	1,568,428	-	1,007,999	(4,072,341)	-	(4,072,341)
Culture and recreation	4,960,371	1,021,241	-	-	(3,939,130)	-	(3,939,130)
Home and community services	5,989,351	113,750	72,713	-	(5,802,888)	-	(5,802,888)
Interest	238,556	-	-	-	(238,556)	-	(238,556)
Total governmental activities	<u>41,122,213</u>	<u>5,861,788</u>	<u>134,399</u>	<u>1,007,999</u>	<u>(34,118,027)</u>	<u>-</u>	<u>(34,118,027)</u>
BUSINESS-TYPE ACTIVITIES							
Boat basin	563,464	705,731	-	-	-	142,267	142,267
Golf club	5,010,054	5,142,026	-	-	-	131,972	131,972
Total business-type activities	<u>5,573,518</u>	<u>5,847,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274,239</u>	<u>274,239</u>
Total government	<u>\$ 46,695,731</u>	<u>\$ 11,709,545</u>	<u>\$ 134,399</u>	<u>\$ 1,007,999</u>	<u>(34,118,027)</u>	<u>274,239</u>	<u>(33,843,788)</u>
GENERAL REVENUES							
Real property taxes and related items					25,222,169	-	25,222,169
Non-property taxes							
Sales and use taxes					2,943,426	-	2,943,426
Hotel occupancy taxes					159,238	-	159,238
Utilities gross receipts taxes					398,034	-	398,034
Unrestricted use of money and property					676,515	137,389	813,904
Governmental aid not restricted to specific programs					3,376,118	-	3,376,118
Other revenues					1,077,385	133,619	1,211,004
Total general revenues					<u>33,852,885</u>	<u>271,008</u>	<u>34,123,893</u>
Change in net position					<u>(265,142)</u>	<u>545,247</u>	<u>280,105</u>
NET POSITION, beginning of year					<u>(23,236,510)</u>	<u>11,322,988</u>	<u>(11,913,522)</u>
NET POSITION, end of year					<u>\$ (23,501,652)</u>	<u>\$ 11,868,235</u>	<u>\$ (11,633,417)</u>

See accompanying Notes to Financial Statements.

City of Rye, New York
Fund Financial Statements
Balance Sheet - Governmental Funds

	December 31, 2019				
	Major Funds			Other	Total
	General	Cable TV Fund	Capital Projects	Governmental Funds	Governmental Funds
ASSETS					
Cash and equivalents	\$ 10,321,842	\$ 115,557	\$ 38,124	\$ 59,518	\$ 10,535,041
Investments	1,101,689	1,028,852	5,626,636	-	7,757,177
Receivables					
Taxes receivable	2,065,344	-	-	-	2,065,344
Accounts receivable	333,385	185,075	15,000	-	533,460
Due from other funds	2,477,932	-	1,060,665	-	3,538,597
Due from other governments	1,232,609	-	730,834	-	1,963,443
Prepaid expenditures	665,598	1,668	-	-	667,266
Total assets	\$ 18,198,399	\$ 1,331,152	\$ 7,471,259	\$ 59,518	\$ 27,060,328
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 634,758	\$ 6,301	\$ 527,433	\$ -	\$ 1,168,492
Accrued liabilities	724,424	651	-	-	725,075
Deposits	838,550	-	-	-	838,550
Due to other funds	177,095	1,054,314	2,222,893	-	3,454,302
Due to other governments	904,576	-	431,420	-	1,335,996
Unearned revenues	681,654	-	-	-	681,654
Total liabilities	3,961,057	1,061,266	3,181,746	-	8,204,069
Deferred inflows of resources					
Deferred tax revenues	371,177	-	-	-	371,177
Other unavailable resources	-	85,276	264,369	-	349,645
Total liabilities and deferred inflows of resources	4,332,234	1,146,542	3,446,115	-	8,924,891
Fund balances					
Nonspendable	1,914,323	1,668	-	20,000	1,935,991
Restricted	2,013,538	16,587	4,025,144	39,518	6,094,787
Assigned	6,242,500	166,355	-	-	6,408,855
Unassigned	3,695,804	-	-	-	3,695,804
Total fund balances	13,866,165	184,610	4,025,144	59,518	18,135,437
Total liabilities, deferred inflows of resources, and fund balances	\$ 18,198,399	\$ 1,331,152	\$ 7,471,259	\$ 59,518	\$ 27,060,328

City of Rye, New York

Reconciliation of the Total Fund Balances Shown in the Governmental Funds to the Statement of Net Position

		December 31, 2019
Fund Balances - Total Governmental Funds		<u>\$ 18,135,437</u>
Amounts reported for governmental activities in the statement of net position are different because capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		50,572,394
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Real property taxes		371,177
Other unavailable resources		349,645
Pension contributions made subsequent to the pension measurement date are reported as deferred outflows of resources.		
Total pension contributions subsequent to the measurement date	1,423,106	
Total prepaid pension contribution	<u>(486,897)</u>	936,209
The valuation of pension obligations can result in changes in actuarial assumptions, differences between expected and actual experiences, differences between projected and actual investment earnings and changes in proportion, and differences between employer contributions and proportionate share of contributions. These items are reported as deferred outflows and inflows of resources:		
Deferred outflows of resources	3,362,248	
Deferred inflows of resources	<u>(1,523,691)</u>	1,838,557
The valuation of the other postemployment benefit obligations can result in changes in actuarial assumptions and differences between expected and actual experience. These items are reported as deferred outflows and inflows of resources.		
Deferred outflows of resources	4,232,136	
Deferred inflows of resources	<u>(26,678,337)</u>	(22,446,201)
Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities:		
Deferred amounts on refunding bonds		18,717
Internal service funds are used by management to charge the costs of building maintenance, vehicle maintenance, and risk to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		15,265,340
Long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds:		
Bonds payable	(3,515,403)	
Certiorari claims payable	(1,034,657)	
Accrued interest payable	(16,734)	
Compensated absences	(1,393,710)	
Net pension liability	(4,488,370)	
Claims payable	(1,000,000)	
Other postemployment benefit obligations	<u>(77,094,053)</u>	
		<u>(88,542,927)</u>
Net position of governmental activities		<u>\$ (23,501,652)</u>

See accompanying Notes to Financial Statements.

City of Rye, New York

Fund Financial Statements Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

	Year Ended December 31, 2019				Total Governmental Funds
	Major Funds			Other Governmental Funds	
	General	Cable TV Fund	Capital Projects		
REVENUES					
Real property taxes and related items	\$ 25,207,464	\$ -	\$ -	\$ 125,612	\$ 25,333,076
Non-property taxes	3,500,698	398,407	-	-	3,899,105
Charges for services	1,759,555	621	-	-	1,760,176
Intergovernmental charges	89,692	-	-	-	89,692
Use of money and property	658,394	17,752	-	369	676,515
Licenses and permits	2,834,618	-	33,187	-	2,867,805
Fines and forfeitures	729,642	-	-	-	729,642
Sale of property and compensation for loss	719,869	-	-	-	719,869
Interfund revenues	448,281	-	-	-	448,281
State aid	3,442,190	-	932,438	-	4,374,628
Federal aid	4,772	-	72,713	-	77,485
Miscellaneous	260,179	-	75,561	-	335,740
Total revenues	<u>39,655,354</u>	<u>416,780</u>	<u>1,113,899</u>	<u>125,981</u>	<u>41,312,014</u>
EXPENDITURES					
General government	4,313,396	-	-	-	4,313,396
Public safety	16,866,000	-	-	-	16,866,000
Transportation	4,085,664	-	-	-	4,085,664
Culture and recreation	4,475,958	284,910	-	-	4,760,868
Home and community services	5,543,606	-	-	-	5,543,606
Debt service	-	-	-	298,956	298,956
Principal	-	-	-	95,156	95,156
Interest	-	-	-	-	-
Capital outlay	-	-	504,973	-	504,973
Public safety	-	-	2,088,297	-	2,088,297
Transportation	-	-	875,964	-	875,964
Home and community services	-	-	-	-	-
Total expenditures	<u>35,284,624</u>	<u>284,910</u>	<u>3,469,234</u>	<u>394,112</u>	<u>39,432,880</u>
Excess (deficiency) of revenues over expenditures	<u>4,370,730</u>	<u>131,870</u>	<u>(2,355,335)</u>	<u>(268,131)</u>	<u>1,879,134</u>
OTHER FINANCING SOURCES (USES)					
Repayments to escrow agent on refunding of serial bonds	-	-	-	(1,520,579)	(1,520,579)
Premiums on debt issuance	-	-	-	200,375	200,375
Serial bond proceeds	-	-	-	1,320,204	1,320,204
Transfers in	25,000	-	4,190,665	277,996	4,493,661
Transfers out	(3,609,102)	(1,035,665)	-	-	(4,644,767)
Total other financing sources (uses)	<u>(3,584,102)</u>	<u>(1,035,665)</u>	<u>4,190,665</u>	<u>277,996</u>	<u>(151,106)</u>
Net change in fund balances	<u>786,628</u>	<u>(903,795)</u>	<u>1,835,330</u>	<u>9,865</u>	<u>1,728,028</u>
FUND BALANCES, beginning of year	<u>13,079,537</u>	<u>1,088,405</u>	<u>2,189,814</u>	<u>49,653</u>	<u>16,407,409</u>
FUND BALANCES, end of year	<u>\$ 13,866,165</u>	<u>\$ 184,610</u>	<u>\$ 4,025,144</u>	<u>\$ 59,518</u>	<u>\$ 18,135,437</u>

City of Rye, New York

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Change in Net Position Shown in the Statement of Activities

		Year Ended December 31, <u>2019</u>
Amounts reported for governmental activities in the statement of activities are different because		
Net change in fund balances - total governmental funds		\$ 1,728,028
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period. This amount is less than the total capital outlay since capital outlay includes amounts that are under the capitalization threshold or were repairs and maintenance and, therefore, were not capitalized.		
Capital outlay expenditures capitalized	909,180	
Depreciation expense	<u>(523,661)</u>	385,519
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Real property taxes	(110,907)	
Other unavailable resources	<u>(344,036)</u>	(454,943)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Repayments to escrow agent on refunding of serial bonds	1,520,579	
Repayment and refunding of bond principal	1,762,590	
Long-term debt proceeds and issuance premium	(2,996,324)	
Amortization of loss on refunding bonds and issuance premium	<u>(15,896)</u>	270,949
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Certiorari claims payable	(95,610)	
Pension expense	(1,111,303)	
Accrued interest	476	
Compensated absences	(73,442)	
Claims payable	(1,000,000)	
Other postemployment benefit obligations	<u>(100,454)</u>	(2,380,333)
Internal service funds are used by management to charge the costs of building maintenance, vehicle maintenance, and risk to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		<u>185,638</u>
Change in net position of governmental activities		<u>\$ (265,142)</u>

City of Rye, New York

General Fund Financial Statements Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

	Year Ended December 31, 2019			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Real property taxes and related items	\$ 25,192,699	\$ 25,192,699	\$ 25,207,464	\$ 14,765
Non-property tax	2,860,000	2,860,000	3,500,698	640,698
Charges for services	1,771,373	1,771,373	1,759,555	(11,818)
Intergovernmental charges	86,945	86,945	89,692	2,747
Use of money and property	355,700	355,700	658,394	302,694
Licenses and permits	2,840,767	2,840,767	2,834,618	(6,149)
Fines and forfeitures	751,700	751,700	729,642	(22,058)
Sale of property and compensation for loss	169,000	169,000	719,869	550,869
Interfund revenues	447,409	447,409	448,281	872
State aid	2,864,424	2,864,424	3,442,190	577,766
Federal aid	-	-	4,772	4,772
Miscellaneous	84,500	84,500	260,179	175,679
Total revenues	37,424,517	37,424,517	39,655,354	2,230,837
EXPENDITURES				
General government				
City council	92,978	105,665	65,921	39,744
City manager	551,977	681,686	651,714	29,972
Finance administration	170,645	179,625	124,055	55,570
General accounting	315,756	332,664	292,844	39,820
Accounts payable	103,999	117,264	116,604	660
Payroll	192,053	204,909	199,469	5,440
Treasury	294,680	458,848	444,326	14,522
Parking violation bureau	62,624	67,929	56,277	11,652
Assessor	484,213	532,351	469,498	62,853
City clerk	358,648	381,639	313,287	68,352
Records management	32,564	34,131	33,634	497
Parking administration	65,178	70,533	65,434	5,099
Law	433,999	627,417	588,001	39,416
Human resources	326,274	477,678	437,841	39,837
Elections	39,546	39,631	37,716	1,915
Information technology	429,551	465,118	416,775	48,343
Contingent account	1,580,597	-	-	-
Total general government	5,535,282	4,777,088	4,313,396	463,692

City of Rye, New York

General Fund Financial Statements Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Continued

	Year Ended December 31, 2019			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
EXPENDITURES - Continued				
Public safety				
Police administration	1,823,712	1,390,137	1,312,779	77,358
Police patrol	7,087,076	7,259,945	6,900,000	359,945
Police investigations	968,571	1,144,426	1,066,531	77,895
Police marine patrol	158,146	190,956	159,490	31,466
Police youth services	-	63,382	63,382	-
Parking enforcement	310,734	375,752	290,056	85,696
School crossing guards	203,500	203,500	202,871	629
Traffic control	284,279	236,870	205,782	31,088
Fire prevention and suppression	5,420,469	5,903,685	5,579,819	323,866
Animal control	25,465	36,074	25,414	10,660
Building inspection	884,880	899,431	829,675	69,756
Ambulance service	230,201	230,201	230,201	-
Total public safety	17,397,033	17,934,359	16,866,000	1,068,359
Transportation				
Public works administration	1,751,201	1,769,073	1,649,949	119,124
Engineering	539,846	582,089	519,192	62,897
Street maintenance	874,603	937,451	918,477	18,974
Snow removal	356,059	400,465	385,771	14,694
Street lighting	318,646	334,739	323,250	11,489
Off-street parking	284,960	329,769	289,025	40,744
Total transportation	4,125,315	4,353,586	4,085,664	267,922
Culture and recreation				
Recreation administration	443,635	454,237	430,633	23,604
Parks and playgrounds	578,249	766,548	513,034	253,514
Recreation center	271,002	298,420	281,937	16,483
Recreation programs	262,602	312,722	294,735	17,987
Camps	653,434	640,263	620,206	20,057
Athletics	348,962	370,050	335,511	34,539
Tennis	160,056	204,089	131,111	72,978
Special events	153,979	468,374	230,736	237,638
Adult recreation	165,324	174,195	155,975	18,220
Rye youth council	48,000	48,000	48,000	-
Rye Town Park	50,000	50,000	-	50,000
Southeast consortium	24,867	25,270	24,229	1,041
Rye free reading room	1,295,000	1,295,000	1,295,000	-
Square house museum	77,007	77,007	63,708	13,299
Rye arts center	7,218	7,218	7,218	-
Special facilities administration	15,521	15,521	15,521	-
Rye nature center	28,404	28,404	28,404	-
Total culture and recreation	4,583,260	5,235,318	4,475,958	759,360

	Year Authorized	Project Budget	Expenditures and Other Financing Uses			Unexpended Balance	Revenues and Other Financing	
			Prior Years	Current Year	Total		Prior Years	Current Year
	2016	\$ 1,220,866	\$ 401,509	\$ -	\$ 401,509	\$ 819,357	\$ 1,198,866	\$ -
	2018	4,860,665	-	-	-	4,860,665	1,850,000	3,010,665
ment	2014	1,569,923	1,620,598	-	1,620,598	(50,675)	689,923	-
rian Safety	2015	414,185	143,075	36,830	179,905	234,280	314,185	100,000
	2016	350,000	350,000	-	350,000	-	350,000	-
action	2016	100,000	23,671	-	23,671	76,329	100,000	-
	2007	400,000	400,000	-	400,000	-	400,000	-
abilization	2008	378,200	114,189	-	114,189	264,011	78,200	-
	2013	938,623	747,857	145,060	892,917	45,706	670,021	-
	2013	150,000	-	-	-	150,000	150,000	-
l	2014	50,000	25,204	-	25,204	24,796	50,000	-
	2014	827,100	824,700	-	824,700	2,400	827,100	-
Program	2015	6,391,973	4,194,618	1,868,500	6,063,118	328,855	4,249,378	1,638,335
tion	2016	914,439	442,716	470,107	912,823	1,616	888,000	-
ir	2016	84,775	50,943	-	50,943	33,832	84,775	-
movements	2016	52,200	52,165	-	52,165	35	52,200	-
movements	2017	200,000	199,455	-	199,455	545	200,000	-
it Program	2013	308,041	308,041	-	308,041	-	58,041	-
it Program	2014	100,000	100,000	-	100,000	-	100,000	-
ent Program	2015	406,318	260,384	1,685	262,069	144,249	326,318	80,000
	2014	57,164	49,860	5,179	55,039	2,125	57,164	-
nts	2014	70,000	7,417	3,840	11,257	58,743	70,000	-
ents	2019	1,000,000	-	-	-	1,000,000	-	-
vement	2019	1,000,000	-	459,412	459,412	540,588	-	50,000
	2003	2,466,773	2,449,012	-	2,449,012	17,761	2,456,979	-
er	2007	150,000	135,022	-	135,022	14,978	150,000	-
	2019	1,229,166	1,135,890	-	1,135,890	93,276	-	-
	2010	17,315	422,870	-	422,870	(405,555)	17,315	-
ement	2014	650,000	83,342	16,928	100,270	549,730	400,000	-
ment	2015	300,000	40,660	-	40,660	259,340	400,000	-
	2016	1,000,000	972,078	-	972,078	27,922	951,807	54,315
	2017	300,000	-	-	-	300,000	300,000	-
on	2018	1,000,000	460,942	15,532	476,474	523,526	-	-
	2014	23,000	133,341	5,583	138,924	(115,924)	23,000	-
ovement Program	2015	1,179,678	840,734	350,681	1,191,415	(11,737)	1,029,678	350,000
	2007	1,758,660	143,866	68,647	212,513	1,546,147	440,225	-
	2008	2,129,190	1,583,740	-	1,583,740	545,450	1,583,928	-
	2013	271,794	238,426	-	238,426	33,368	239,294	-
ition	2012	68,576	74,282	-	74,282	(5,706)	40,000	-
	2014	50,000	6,670	-	6,670	43,330	50,000	-
	2015	20,000	20,000	-	20,000	-	20,000	-

Non-Major Governmental Funds

Permanent Fund

The K.T. Woods Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

Debt Service Fund

The Debt Service Fund is provided to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest, and for financial resources that are being accumulated for principal and interest maturing in future years.

City of Rye, New York

Supplementary Information - Combining Balance Sheet - Non-Major Governmental Funds

December 31, 2019			
	K.T. Woods Permanent Fund	Debt Service Fund	Total
ASSETS			
Cash and equivalents	\$ 20,373	\$ 39,145	\$ 59,518
FUND BALANCE			
Nonspendable	\$ 20,000	\$ -	\$ 20,000
Restricted	373	39,145	39,518
Total fund balance	\$ 20,373	\$ 39,145	\$ 59,518

City of Rye, New York

Supplementary Information - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds

	Fund	Fund	Total
REVENUES			
Real property taxes and related items	\$ -	\$ 125,612	\$ 125,612
Use of money and property	42	327	369
Total revenues	42	125,939	125,981
EXPENDITURES			
Debt service			
Principal	-	298,956	298,956
Interest	-	95,156	95,156
Total expenditures	-	394,112	394,112
Excess (deficiency) of revenues over expenditures	42	(268,173)	(268,131)
OTHER FINANCING SOURCES (USES)			
Repayments to escrow agent on refunding of serial bonds	-	(1,520,579)	(1,520,579)
Premiums on debt issuance	-	200,375	200,375
Serial bond proceeds	-	1,320,204	1,320,204
Transfers in	-	277,996	277,996
Total other financing sources (uses)	-	277,996	277,996
Net change in fund balances	42	9,823	9,865
FUND BALANCES, <i>beginning of year</i>	20,331	29,322	49,653
FUND BALANCES, <i>end of year</i>	\$ 20,373	\$ 39,145	\$ 59,518

City of Rye, New York

Supplementary Information - Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget to Actual - K.T. Woods Permanent Fund

	Year Ended December 31, 2019			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Use of money and property	\$ 40	\$ 40	\$ 42	\$ 2
FUND BALANCE, <i>beginning of year</i>	20,331	20,331	20,331	-
FUND BALANCE, <i>end of year</i>	\$ 20,371	\$ 20,371	\$ 20,373	\$ 2

City of Rye, New York

Supplementary Information - Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget to Actual - Debt Service Fund

	Year Ended December 31, 2019			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Real property taxes and related items	\$ 125,612	\$ 125,612	\$ 125,612	\$ -
Use of money and property	250	250	327	77
Total revenues	125,862	125,862	125,939	77
EXPENDITURES				
Debt service				
Principal	298,956	298,956	298,956	-
Interest	109,500	109,500	95,156	14,344
Total expenditures	408,456	408,456	394,112	14,344
Excess (deficiency) of revenues over expenditures	(282,594)	(282,594)	(268,173)	14,421
OTHER FINANCING SOURCES (USES)				
Repayments to escrow agent on refunding of serial bonds	-	-	(1,520,579)	1,520,579
Premiums on debt issuance	-	-	200,375	(200,375)
Serial bond proceeds	-	-	1,320,204	(1,320,204)
Transfers in	277,996	277,996	277,996	-
Net change in fund balance	(4,598)	(4,598)	9,823	14,421
FUND BALANCE, beginning of year	29,322	29,322	29,322	-
FUND BALANCE, end of year	\$ 24,724	\$ 24,724	\$ 39,145	\$ 14,421

Internal Service Funds

Internal Service Funds are used to account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The internal service funds of the City are as follows:

- The Risk Retention Fund is used to account for general liability insurance and risk management activities.
- The Building and Vehicle Maintenance Fund is used to account for the acquisition, operation, maintenance and disposition of the City's buildings and vehicles which are not otherwise accounted for in other funds.

City of Rye, New York

Supplementary Information - Combining Statement of Net Position - Internal Service Funds

	December 31, 2019		
	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total
ASSETS			
CURRENT ASSETS			
Cash and equivalents	\$ 419,989	\$ 3,412,946	\$ 3,832,935
Accounts receivable , net	147,535	8,000	155,535
Due from other funds	-	125,099	125,099
Due from other governments	-	29,501	29,501
Prepaid expenses	43,045	9,872	52,917
Total current assets	610,569	3,585,418	4,195,987
NONCURRENT ASSETS			
Capital assets			
Land	-	4,561,755	4,561,755
Buildings	-	16,506,163	16,506,163
Improvements	-	5,196,541	5,196,541
Machinery and equipment	-	14,084,101	14,084,101
Construction in progress	-	389,845	389,845
Less accumulated depreciation	-	(19,157,791)	(19,157,791)
Total capital assets	-	21,580,614	21,580,614
Total assets	610,569	25,166,032	25,776,601
DEFERRED OUTFLOWS OF RESOURCES			
OPEB deferrals	-	224,266	224,266
Pension deferrals	-	168,308	168,308
Deferred amounts on refunding bonds	-	29,765	29,765
Total deferred outflows of resources	-	422,339	422,339

City of Rye, New York

Supplementary Information - Combining Statement of Net Position - Internal Service Funds - Continued

	December 31, 2019		
	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	\$ 11,692	\$ 240,508	\$ 252,200
Accrued liabilities	473,447	186	473,633
Accrued interest payable	-	23,480	23,480
Due to other funds	-	110,047	110,047
Compensated absences	-	5,518	5,518
Bonds payable	-	1,222,845	1,222,845
Total current liabilities	485,139	1,602,584	2,087,723
NONCURRENT LIABILITIES			
Bonds payable, less current portion	-	3,290,445	3,290,445
Compensated absences, less current portion	-	51,528	51,528
Net pension liability	-	180,249	180,249
Other postemployment benefit obligations	-	4,085,316	4,085,316
Total noncurrent liabilities	-	7,607,538	7,607,538
Total liabilities	485,139	9,210,122	9,695,261
DEFERRED INFLOWS OF RESOURCES			
OPEB deferrals	-	1,413,720	1,413,720
Pension deferrals	-	61,225	61,225
	-	1,474,945	1,474,945
NET POSITION			
Net investment in capital assets	-	17,067,324	17,067,324
Unrestricted	125,430	(2,164,020)	(2,038,590)
Total net position	\$ 125,430	\$ 14,903,304	\$ 15,028,734

City of Rye, New York

Supplementary Information - Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds

	Year Ended December 31, 2019		
	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services	\$ 723,475	\$ 3,822,760	\$ 4,546,235
Miscellaneous	-	62,900	62,900
Total operating revenues	723,475	3,885,660	4,609,135
OPERATING EXPENSES			
Salaries and wages	-	705,036	705,036
Employee benefits	-	651,373	651,373
Materials and supplies	-	1,063,745	1,063,745
Contractual costs	747,917	208,374	956,291
Depreciation and amortization	-	1,183,928	1,183,928
Total operating expenses	747,917	3,812,456	4,560,373
Income from operations	(24,442)	73,204	48,762
NON-OPERATING REVENUES (EXPENSES)			
State and federal aid	-	47,011	47,011
Sale of property and compensation for loss	-	47,675	47,675
Interest income	225	88,734	88,959
Interest expense	-	(201,314)	(201,314)
Total non-operating revenues (expenses)	225	(17,894)	(17,669)
Income before transfers	(24,217)	55,310	31,093
Transfers in	-	151,106	151,106
Change in net position	(24,217)	206,416	182,199
NET POSITION, <i>beginning of year</i>	149,647	14,696,888	14,846,535
NET POSITION, <i>end of year</i>	\$ 125,430	\$ 14,903,304	\$ 15,028,734

City of Rye, New York

Supplementary Information - Combining Statement of Cash Flows - Internal Service Funds

	Year Ended December 31, 2019		
	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total
CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES			
Cash received from charges for services	\$ 871,010	\$ 3,761,946	\$ 4,632,956
Cash payments to employees	-	(1,192,983)	(1,192,983)
Cash payments to vendors	(799,612)	(1,386,644)	(2,186,256)
	71,398	1,182,319	1,253,717
CASH FLOWS PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES			
State and federal aid	-	47,011	47,011
Transfers in	-	151,106	151,106
	-	198,117	198,117
CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	-	(2,420,192)	(2,420,192)
Principal and issuance costs paid on capital debt	-	(2,067,949)	(2,067,949)
Issuance of serial refunding bonds	-	810,337	810,337
Payments on capital lease obligation	-	(22,808)	(22,808)
Proceeds from sale of capital assets	-	47,675	47,675
Interest paid on capital debt	-	(165,249)	(165,249)
Interest paid on capital lease obligation	-	(7,554)	(7,554)
	-	(3,825,740)	(3,825,740)
CASH FLOWS PROVIDED BY INVESTING ACTIVITIES			
Interest income	225	88,734	88,959
	225	88,734	88,959
Net increase (decrease) in cash and equivalents	71,623	(2,356,570)	(2,284,947)
CASH AND EQUIVALENTS, <i>beginning of year</i>	348,366	5,769,516	6,117,882
CASH AND EQUIVALENTS, <i>end of year</i>	\$ 419,989	\$ 3,412,946	\$ 3,832,935
RECONCILIATION OF INCOME FROM OPERATIONS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Income from operations	\$ (24,442)	\$ 73,204	\$ 48,762
Adjustments to reconcile income from operations to net cash provided (used) by operating activities			
Depreciation expense	-	1,183,928	1,183,928
(Increase) decrease in			
Accounts receivable	147,535	(8,000)	139,535
Due from other funds	-	(117,830)	(117,830)
Due from other governments	-	2,116	2,116
Prepaid expenses	(16,726)	13,715	(3,011)
OPEB deferred outflows of resources	-	(224,266)	(224,266)
Pension deferred outflows of resources	-	106,356	106,356
Increase (decrease) in			
Accounts payable	7,695	(32,353)	(24,658)
Accrued liabilities	(42,664)	(112,944)	(155,608)
Due to other funds	-	17,057	17,057
Other post employment benefit obligations	-	(963,396)	(963,396)
Pension deferred inflows of resources	-	(196,108)	(196,108)
OPEB deferred inflows of resources	-	1,338,404	1,338,404
Net pension liability	-	100,572	100,572
Compensated absences	-	1,864	1,864
Total adjustments	95,840	1,109,115	1,204,955
Net cash provided (used) operating activities	\$ 71,398	\$ 1,182,319	\$ 1,253,717

See Independent Auditor's Report.

City of Rye, New York

Supplementary Information - Statement of Changes in Assets and Liabilities - Fiduciary Fund

	Balance January 1, 2019	Increases	Decreases	Balance December 31, 2019
ASSETS				
Cash and equivalents	\$ 146,886	\$ 20,439,644	\$ 20,536,817	\$ 49,713
Accounts receivable	-	19,893,578	19,893,578	-
Total assets	146,886	40,333,222	40,430,395	49,713
LIABILITIES				
Accounts payable	102,003	656,230	757,863	370
Due to other funds	-	171	-	171
Agency liabilities	44,883	39,676,821	39,672,532	49,172
Total liabilities	\$ 146,886	\$ 40,333,222	\$ 40,430,395	\$ 49,713

**Capital Assets Used in the
Operation of Governmental Funds**

City of Rye, New York

Supplementary Information - Schedule by Source

	<u>2019</u>
Governmental Funds' Capital Assets	
Machinery and Equipment	\$ 86,074
Infrastructure	74,728,102
Construction in Progress	<u>4,870,203</u>
Investment in Governmental Funds' Capital Assets by Source - Capital Projects Fund	79,684,379
Less - Accumulated depreciation	<u>(29,111,985)</u>
 Net Book Value	 <u>\$ 50,572,394</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, capital assets of internal service funds are included as governmental activities in the statement of net position.

City of Rye, New York

Supplementary Information - Schedule by Function and Activity December 31, 2019

<u>Function and Activity</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
PUBLIC SAFETY						
Traffic signals	\$ -	\$ 1,448,648	\$ 56,400	\$ 1,505,048	\$ (523,141)	\$ 981,907
COMMUNITY ENVIRONMENT						
Rights of way	-	21,301,087	-	21,301,087	-	21,301,087
Streets	-	16,900,762	1,141,995	18,042,757	(10,323,241)	7,719,516
Streetlights	-	788,958	-	788,958	(363,360)	425,598
Sidewalks	-	976,585	-	976,585	(823,056)	153,529
Bridges	-	2,452,814	-	2,452,814	(601,969)	1,850,845
Sanitary sewers	-	12,155,337	-	12,155,337	(7,920,674)	4,234,663
Pump stations	-	1,392,648	1,005,230	2,397,878	(545,869)	1,852,009
Storm sewers	-	14,120,203	1,486,641	15,606,844	(7,924,601)	7,682,243
Miscellaneous	-	-	1,168,680	1,168,680	-	1,168,680
Total community environment	-	70,088,394	4,802,546	74,890,940	(28,502,770)	46,388,170
CULTURE AND RECREATION						
Cable TV equipment	86,074	-	-	86,074	(86,074)	-
Parks and playgrounds	-	3,191,060	11,257	3,202,317	-	3,202,317
Total culture and recreation	86,074	3,191,060	11,257	3,288,391	(86,074)	3,202,317
Total governmental funds capital assets	<u>\$ 86,074</u>	<u>\$ 74,728,102</u>	<u>\$ 4,870,203</u>	<u>\$ 79,684,379</u>	<u>\$ (29,111,985)</u>	<u>\$ 50,572,394</u>

City of Rye, New York

Supplementary Information - Schedule of Changes by Function and Activity

<u>Function and Activity</u>	Governmental Funds Capital Assets January 1, 2019	Additions	Deletions	Governmental Funds Capital Assets December 31, 2019
PUBLIC SAFETY				
Traffic signals	\$ 1,505,048	\$ -	\$ -	\$ 1,505,048
COMMUNITY ENVIRONMENT				
Rights of way	21,301,087	-	-	21,301,087
Streets	17,427,555	615,202	-	18,042,757
Streetlights	788,958	-	-	788,958
Sidewalks	976,585	-	-	976,585
Bridges	2,452,814	-	-	2,452,814
Sanitary sewers	12,155,337	-	-	12,155,337
Pump stations	2,382,345	15,533	-	2,397,878
Storm sewers	15,332,239	274,605	-	15,606,844
Miscellaneous	1,168,680	-	-	1,168,680
Total community environment	<u>73,985,600</u>	<u>905,340</u>	<u>-</u>	<u>74,890,940</u>
CULTURE AND RECREATION				
Cable TV equipment	86,074	-	-	86,074
Parks and playgrounds	3,198,477	3,840	-	3,202,317
Total culture and recreation	<u>3,284,551</u>	<u>3,840</u>	<u>-</u>	<u>3,288,391</u>
Total governmental funds capital assets	<u>\$ 78,775,199</u>	<u>\$ 909,180</u>	<u>\$ -</u>	<u>\$ 79,684,379</u>

Statistical Section

This part of the City's Comprehensive Annual Financial Statement Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant revenue source, the personal income tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant years.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. These schedules include:

Net Position by Component

Changes in Net Position

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

Tax Revenues by Source, Governmental Funds

City of Rye, New York

Statistical Section - Financial Trends Net Position by Component - Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014 (1)</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 (2)</u>	<u>2019</u>
Governmental activities										
Net investment in capital assets	\$ 52,620,335	\$ 54,629,581	\$ 54,209,854	\$ 51,028,225	\$ 50,856,162	\$ 52,289,335	\$ 54,032,854	\$ 58,254,651	\$ 61,028,155	\$ 64,172,797
Restricted	2,761,748	2,630,318	3,237,805	2,698,735	2,004,948	2,373,603	3,045,785	2,044,330	3,141,446	4,957,383
Unrestricted	<u>(1,266,730)</u>	<u>(6,349,164)</u>	<u>(7,386,797)</u>	<u>(3,401,492)</u>	<u>(5,765,440)</u>	<u>(10,917,674)</u>	<u>(15,186,668)</u>	<u>(19,388,822)</u>	<u>(87,406,111)</u>	<u>(91,144,935)</u>
Total governmental activities net position	<u>54,115,353</u>	<u>50,910,735</u>	<u>50,060,862</u>	<u>50,325,468</u>	<u>47,095,670</u>	<u>43,745,264</u>	<u>41,891,971</u>	<u>40,910,159</u>	<u>(23,236,510)</u>	<u>(22,014,755)</u>
Business-type activities										
Net investment in capital assets	9,620,669	9,637,370	9,097,824	9,324,839	9,104,264	8,811,057	9,416,698	9,607,185	10,553,595	10,451,787
Unrestricted	<u>1,630,040</u>	<u>833,265</u>	<u>933,733</u>	<u>1,396,753</u>	<u>1,949,435</u>	<u>5,037,836</u>	<u>3,983,646</u>	<u>4,074,133</u>	<u>769,393</u>	<u>1,416,448</u>
Total business-type activities net position	<u>11,250,709</u>	<u>10,470,635</u>	<u>10,031,557</u>	<u>10,721,592</u>	<u>11,053,699</u>	<u>13,848,893</u>	<u>13,400,344</u>	<u>13,681,318</u>	<u>11,322,988</u>	<u>11,868,235</u>
Primary government										
Net investment in capital assets	62,241,004	64,266,951	63,307,678	60,353,064	59,960,426	61,100,392	63,449,552	67,861,836	71,581,750	74,624,584
Restricted	2,761,748	2,630,318	3,237,805	2,698,735	2,004,948	2,373,603	3,045,785	2,044,330	3,141,446	4,957,383
Unrestricted	<u>363,310</u>	<u>(5,515,899)</u>	<u>(6,453,064)</u>	<u>(2,004,739)</u>	<u>(3,816,005)</u>	<u>(5,879,838)</u>	<u>(11,203,022)</u>	<u>(15,314,689)</u>	<u>(86,636,718)</u>	<u>(89,728,487)</u>
Total primary government net position	<u>\$ 65,366,062</u>	<u>\$ 61,381,370</u>	<u>\$ 60,092,419</u>	<u>\$ 61,047,060</u>	<u>\$ 58,149,369</u>	<u>\$ 57,594,157</u>	<u>\$ 55,292,315</u>	<u>\$ 54,591,477</u>	<u>\$ (11,913,522)</u>	<u>\$ (10,146,520)</u>

(1) Includes the cumulative effect of the adoption of accounting standards GASB 68 and 71, representing an adjustment to total net position of \$755,990.

(2) Includes the cumulative effect of the adoption of accounting standard GASB 75, representing an adjustment to total net position of \$68,009,556.

City of Rye, New York

Statistical Section - Financial Trends Changes in Net Position - Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities										
General government	\$ 3,847,977	\$ 3,847,034	\$ 3,733,393	\$ 3,966,979	\$ 4,860,285	\$ 3,944,226	\$ 3,773,782	\$ 4,399,755	\$ 3,973,971	\$ 4,456,121
Public safety	14,267,990	15,873,630	16,093,285	18,064,524	17,459,935	17,724,572	18,390,138	19,904,784	19,236,564	17,555,207
Transportation	4,466,928	4,422,582	3,858,783	4,266,362	4,771,873	5,539,231	4,109,760	4,081,780	4,132,442	6,568,942
Culture and recreation	4,152,371	4,326,087	4,055,710	4,149,577	4,726,153	4,698,776	4,898,866	5,154,387	6,379,951	4,898,815
Home and community services	5,611,370	5,417,700	6,302,729	6,376,814	6,357,900	6,035,152	6,253,568	6,477,718	6,432,681	5,917,675
Interest	426,731	618,037	589,183	506,947	545,124	510,774	478,339	443,456	384,560	238,556
Total governmental activities	32,773,367	34,505,070	34,633,083	37,331,203	38,721,270	38,452,731	37,904,453	40,461,880	40,540,169	39,635,316
Business-type activities										
Marina	627,778	904,632	1,018,739	895,996	974,711	920,267	940,029	912,251	503,969	563,464
Golf	7,729,667	7,028,025	6,851,676	5,700,251	4,086,239	4,282,357	5,335,117	4,501,227	4,408,995	5,010,054
Total business-type activities	8,357,445	7,932,657	7,870,415	6,596,247	5,060,950	5,202,624	6,275,146	5,413,478	4,912,964	5,573,518
Total expenses	41,130,812	42,437,727	42,503,498	43,927,450	43,782,220	43,655,355	44,179,599	45,875,358	45,453,133	45,208,834
Program revenues										
Governmental activities										
Charges for services										
General government	789,441	917,026	899,551	707,740	562,980	530,253	532,439	532,231	530,475	603,564
Public safety	1,662,676	1,819,013	2,129,247	2,473,451	3,115,025	2,701,900	2,714,182	3,016,375	3,796,564	2,554,805
Transportation	918,683	1,200,047	1,264,716	1,323,178	1,347,354	1,302,309	1,304,498	1,438,378	1,444,465	1,568,428
Culture and recreation	1,158,127	1,422,633	1,457,025	1,479,838	1,058,347	1,041,884	992,096	970,719	1,004,283	1,021,241
Home and community services	168,194	128,059	212,248	179,686	213,790	108,820	94,771	131,048	97,253	113,750
Operating grants and contributions	572,225	234,853	1,429,372	1,098,398	114,805	202,322	70,689	68,433	254,706	134,399
Capital grants and contributions	1,615,788	278,881	267,288	2,208,204	368,125	369,661	416,237	2,217,759	1,179,014	1,007,999
Total governmental activities	6,885,134	6,000,512	7,659,447	9,470,495	6,780,426	6,257,149	6,124,912	8,374,943	8,306,760	7,004,186
Business-type activities										
Charges for services										
Marina	633,269	646,459	640,518	663,455	686,471	668,033	668,258	706,006	706,935	705,731
Golf	6,275,216	6,504,746	6,760,138	6,060,574	4,700,869	4,706,223	4,090,871	4,855,241	4,952,042	5,142,026
Operating grants and contributions	-	-	28,718	559,942	17,989	4,385	8,500	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities	6,908,485	7,151,205	7,429,374	7,283,971	5,405,329	5,378,641	4,767,629	5,561,247	5,658,977	5,847,757
Total program revenues	13,793,619	13,151,717	15,088,821	16,754,466	12,185,755	11,635,790	10,892,541	13,936,190	13,965,737	12,851,943

City of Rye, New York

Statistical Section - Financial Trends Changes in Net Position - Last Ten Fiscal Years - Continued

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (expense)/revenue										
Governmental activities	(25,888,233)	(28,504,558)	(26,973,636)	(27,860,708)	(31,940,844)	(32,195,582)	(31,779,541)	(32,086,937)	(32,233,409)	(32,631,130)
Business-type activities	(1,448,960)	(781,452)	(441,041)	687,724	344,379	176,017	(1,507,517)	147,769	746,013	274,239
Total net expense	(27,337,193)	(29,286,010)	(27,414,677)	(27,172,984)	(31,596,465)	(32,019,565)	(33,287,058)	(31,939,168)	(31,487,396)	(32,356,891)
General revenues										
Governmental activities										
Real property taxes	19,764,674	19,726,762	20,433,026	20,860,358	21,184,086	22,033,338	22,528,077	24,016,544	24,627,839	25,222,169
Non-property taxes	2,566,311	2,620,377	2,612,451	2,791,836	2,901,618	2,834,113	2,827,489	2,950,816	3,120,768	3,500,698
Unrestricted use of money and property	95,000	51,907	43,420	48,667	63,946	58,438	91,202	200,361	430,052	676,515
Gain on sale of equipment	15,324	23,438	-	470,967	-	-	-	-	-	-
State aid	2,493,863	2,361,583	2,496,256	3,390,946	2,745,606	3,017,973	2,831,745	3,140,204	2,830,767	3,376,118
Other revenues	506,135	515,873	538,610	562,540	1,043,185	901,314	1,647,735	797,200	1,786,441	1,077,385
Total governmental activities	25,441,307	25,299,940	26,123,763	28,125,314	27,938,441	28,845,176	29,926,248	31,105,125	32,795,867	33,852,885
Business-type activities										
Unrestricted use of money and property	7,103	1,378	1,963	2,311	4,343	7,807	24,394	46,657	93,781	137,389
Gain on sale of equipment	-	-	-	-	-	92,370	-	-	-	-
Compensation for losses	-	-	-	-	-	2,519,000	1,034,574	86,548	102,305	133,619
Total business-type activities	7,103	1,378	1,963	2,311	4,343	2,619,177	1,058,968	133,205	196,086	271,008
Total general revenues	25,448,410	25,301,318	26,125,726	28,127,625	27,942,784	31,464,353	30,985,216	31,238,330	32,991,953	34,123,893
Change in net position										
Governmental activities	(446,926)	(3,204,618)	(849,873)	264,606	(4,002,403)	(3,350,406)	(1,853,293)	(981,812)	562,458	1,221,755
Business-type activities	(1,441,857)	(780,074)	(439,078)	690,035	348,722	2,795,194	(448,549)	280,974	942,099	545,247
Total change in net position	\$ (1,888,783)	\$ (3,984,692)	\$ (1,288,951)	\$ 954,641	\$ (3,653,681)	\$ (555,212)	\$ (2,301,842)	\$ (700,838)	\$ 1,504,557	\$ 1,767,002

City of Rye, New York

Statistical Section - Financial Trends Fund Balances - Governmental Funds - Last Ten Fiscal Years

	2010	2011 (1)	2012	2013	2014	2015	2016	2017	2018	2019
General fund										
Nonspendable	\$ -	\$ 1,647,837	\$ 1,501,991	\$ 1,533,556	\$ 2,079,435	\$ 1,959,971	\$ 2,233,796	\$ 1,251,143	\$ 1,337,504	\$ 1,914,323
Restricted	-	2,141,634	1,938,058	1,383,442	1,874,294	1,862,012	1,849,816	2,044,853	1,957,426	2,013,538
Assigned	-	1,688,353	2,659,084	3,504,007	3,859,588	4,082,738	3,222,329	4,715,784	5,579,979	6,242,500
Unassigned	-	3,779,938	4,982,632	5,942,286	5,245,938	4,521,623	4,930,825	4,978,546	4,204,628	3,695,804
Reserved	4,661,371	-	-	-	-	-	-	-	-	-
Unreserved	5,833,786	-	-	-	-	-	-	-	-	-
Total general fund	10,495,157	9,257,762	11,081,765	12,363,291	13,059,255	12,426,344	12,236,766	12,990,326	13,079,537	13,866,165
All other governmental funds										
Nonspendable	-	24,227	24,900	27,261	25,300	26,909	24,350	24,652	24,707	21,668
Restricted	-	1,723,849	789,628	768,200	1,324,541	1,663,319	2,207,681	1,192,240	2,251,421	4,081,249
Assigned	-	777,191	1,501,397	1,023,955	729,947	799,983	969,922	1,012,917	1,051,744	166,355
Reserved	315,472	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue fund	367,862	-	-	-	-	-	-	-	-	-
Permanent fund	118	-	-	-	-	-	-	-	-	-
Debt service fund	21,176	-	-	-	-	-	-	-	-	-
Capital projects fund	2,450,581	-	-	-	-	-	-	-	-	-
Total all other governmental funds	3,155,209	2,525,267	2,315,925	1,819,416	2,079,788	2,490,211	3,201,953	2,229,809	3,327,872	4,269,272
Total governmental funds	\$ 13,650,366	\$ 11,783,029	\$ 13,397,690	\$ 14,182,707	\$ 15,139,043	\$ 14,916,555	\$ 15,438,719	\$ 15,220,135	\$ 16,407,409	\$ 18,135,437

(1) - The City implemented the provisions of Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," for the fiscal year ended December 31, 2011.

City of Rye, New York

Statistical Section - Financial Trends Changes in Fund Balances - Governmental Funds - Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Real property taxes	\$ 19,750,579	\$ 19,740,731	\$ 20,435,348	\$ 20,857,749	\$ 21,054,171	\$ 22,132,379	\$ 22,449,340	\$ 24,032,280	\$ 24,430,419	\$ 25,333,076
Non-property taxes	2,860,490	2,950,001	2,938,634	3,124,407	3,265,217	3,209,355	3,221,373	3,355,379	3,523,751	3,899,105
Charges for services	1,449,041	1,636,476	1,809,922	1,816,289	1,777,944	1,648,227	1,556,146	1,616,449	1,668,468	1,760,176
Intergovernmental charges	82,008	95,651	81,095	85,998	86,150	89,274	91,428	104,337	102,304	89,692
Use of money and property	96,288	342,169	338,569	156,417	60,344	58,438	91,202	200,361	430,052	676,515
Licenses and permits	1,457,462	1,975,596	2,344,563	2,809,894	3,428,516	2,845,189	2,794,909	3,157,511	3,943,813	2,867,805
Fines and forfeitures	609,918	617,282	609,247	510,819	560,476	654,842	784,894	765,195	741,645	729,642
Sale of property and compensation for loss	113,486	95,641	119,983	238,215	366,397	283,147	922,373	226,009	553,056	719,869
Interfund revenues	442,984	441,634	441,634	445,759	444,409	448,159	447,184	447,259	448,759	448,281
State aid	2,854,696	2,703,865	2,914,810	4,232,395	3,158,818	3,573,931	3,313,257	3,673,890	2,909,402	4,374,628
Federal aid	1,043,013	-	595,533	1,983,148	67,843	15,769	14,102	2,878	191,739	77,485
Miscellaneous	349,608	398,189	950,545	692,467	313,189	242,656	291,629	1,950,802	1,353,394	335,740
Total revenues	31,109,573	30,997,235	33,579,883	36,953,557	34,583,474	35,201,366	35,977,837	39,532,350	40,296,802	41,312,014
Expenditures										
Current										
General government	3,478,239	4,772,526	3,622,160	3,774,826	3,659,719	3,640,550	3,870,010	4,066,932	3,846,293	4,313,396
Public safety	12,883,879	13,835,912	14,340,455	16,111,656	15,393,247	16,436,539	15,872,354	16,659,094	17,676,870	16,866,000
Transportation	3,234,870	3,430,714	2,972,934	3,226,903	3,458,207	3,681,558	3,500,925	3,641,184	3,852,028	4,085,664
Culture and recreation	4,048,699	4,201,941	3,885,612	4,040,257	4,175,428	4,367,278	4,379,134	4,611,582	4,693,851	4,760,868
Home and community services	4,604,338	4,924,690	5,496,520	5,323,300	5,312,503	5,392,881	5,383,949	5,564,888	5,657,067	5,543,606
Debt service										
Refunding bond issuance costs	9,782	-	-	6,656	-	-	-	-	-	-
Principal	165,261	221,721	246,918	254,579	262,291	266,786	271,981	282,901	290,663	298,956
Interest	58,871	187,171	156,428	148,601	141,092	135,388	130,177	124,438	117,123	96,156
Capital outlay										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	779,451	230,062	-	2,170	11,188	27,651	644,529	1,314,887	499,751	504,973
Transportation	733,012	552,823	293,946	1,927,269	714,599	1,331,578	602,939	1,720,841	1,279,362	2,088,297
Home and community services	668,909	422,012	985,249	1,268,979	398,864	143,644	712,675	1,720,187	1,010,116	875,964
Total expenditures	30,665,311	32,779,572	32,000,222	36,085,195	33,527,138	35,423,853	35,368,673	39,705,934	38,923,124	39,432,880
Excess (deficiency) of revenues over expenditures	444,262	(1,782,337)	1,579,661	888,362	1,056,336	(222,487)	609,164	(173,584)	1,373,678	1,879,134
Other financing sources (uses)										
Bonds issued	4,677,374	-	-	-	-	-	-	-	-	-
Refunding bonds issued	791,579	-	-	378,885	-	-	-	-	-	-
Issuance premium	56,934	-	-	13,598	-	-	-	-	-	-
Payment to refunded bond escrow agent	(838,731)	-	-	(385,828)	-	-	-	-	-	-
Transfers in	1,664,155	939,801	491,839	830,051	1,248,781	2,031,201	2,669,849	2,558,020	4,242,100	4,493,661
Transfers out	(1,774,155)	(1,024,801)	(456,839)	(920,051)	(1,348,781)	(2,031,201)	(2,756,849)	(2,603,020)	(4,428,504)	(4,644,767)
Total other financing sources (uses)	4,577,156	(85,000)	35,000	(83,345)	(100,000)	-	(87,000)	(45,000)	(186,404)	(151,105)
Net change in fund balances	\$ 5,021,418	\$ (1,887,337)	\$ 1,614,661	\$ 785,017	\$ 956,336	\$ (222,487)	\$ 522,164	\$ (218,584)	\$ 1,187,274	\$ 1,728,028
Debt service as a percentage of non-capital expenditures	0.79%	1.31%	1.33%	1.24%	1.26%	1.20%	1.22%	1.18%	1.14%	1.11%

City of Rye, New York

Statistical Section - Financial Trends Tax Revenues by Source - Governmental Funds - Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Real Property Taxes</u>	<u>Sales and Use Taxes</u>	<u>Hotel Occupancy Taxes</u>	<u>Utilities Gross Receipts Taxes</u>	<u>Mortgage Taxes</u>	<u>Total</u>
2010	\$ 19,750,579	\$ 1,981,208	\$ 153,934	\$ 431,169	\$ 1,261,186	\$ 23,578,076
2011	19,740,731	2,051,254	159,001	410,122	1,153,559	23,514,667
2012	20,435,348	2,076,364	155,534	380,553	1,288,232	24,336,031
2013	20,857,749	2,222,745	166,778	402,313	2,182,922	25,832,507
2014	21,054,171	2,295,447	170,924	435,247	1,537,582	25,493,371
2015	22,132,379	2,265,172	176,467	392,474	1,809,949	26,776,441
2016	22,449,340	2,297,696	160,530	369,263	1,623,721	26,900,550
2017	24,032,281	2,407,074	166,673	377,069	1,932,180	28,915,277
2018	24,429,169	2,526,720	178,463	415,585	1,622,743	29,172,680
2019	25,333,076	2,943,426	159,238	398,034	2,168,094	31,001,868

Source: Comprehensive Annual Financial Report for each respective fiscal year.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax. These schedules include:

Assessed Valuation, State Equalization Rate
and Estimated Full Value of Real Property

Property Tax Rates per \$1,000 Assessed Valuation -
All Direct and Overlapping Governments

Principal Taxpayers

Property Tax Levies and Collections

Constitutional Tax Limit

City of Rye, New York

Statistical Section - Revenue Capacity Assessed Valuation, State Equalization Rate, and Estimated Full Value of Real Property - Last Ten Fiscal Years

<u>Year</u>	<u>One-Three Family Residential</u>	<u>Condos Co-ops & Apt. Bldgs.</u>	<u>Business (1)</u>	<u>Other (2)</u>	<u>Total Gross Assessed Valuation</u>	<u>Exemptions</u>	<u>Total Taxable Assessed Valuation</u>	<u>Direct Tax Rate (3)</u>	<u>Estimated Actual Full Value</u>	<u>Taxable Value as a Percentage of Full Value</u>
2010	113,647,740	7,592,163	21,354,351	25,756,508	168,350,762	(29,058,445)	139,292,317	139.52	7,180,016,340	1.94%
2011	113,336,975	7,343,964	21,257,429	25,770,920	167,709,288	(29,027,596)	138,681,692	140.87	6,420,448,704	2.16%
2012	113,347,445	7,083,655	20,458,446	24,513,427	165,402,973	(27,666,240)	137,736,733	144.99	6,289,348,539	2.19%
2013	113,959,435	7,022,535	20,338,966	24,397,088	165,718,024	(27,622,832)	138,095,192	148.91	6,703,650,097	2.06%
2014	114,415,390	6,572,933	20,290,888	24,390,305	165,669,516	(27,268,354)	138,401,162	150.38	7,061,283,776	1.96%
2015	115,701,170	6,833,053	19,724,538	23,966,042	166,224,803	(27,406,976)	138,817,827	155.11	7,267,949,058	1.91%
2016	117,375,340	6,833,053	19,481,537	23,932,502	167,622,432	(27,394,578)	140,227,854	157.16	8,200,459,298	1.71%
2017	118,232,080	6,833,353	19,187,131	23,841,750	168,094,314	(27,206,240)	140,888,074	167.74	8,590,736,220	1.64%
2018	118,060,130	6,681,904	18,982,386	24,066,961	167,791,381	(27,124,733)	140,666,648	172.83	8,902,952,405	1.58%
2019	118,149,150	6,595,985	18,606,763	24,017,730	167,369,628	(26,707,345)	140,662,283	176.76	9,193,613,268	1.53%

(1) Includes commercial, industrial, and recreational facilities.

(2) Includes agriculture, vacant land, community service, utility, wetland and parkland, most of which is tax-exempt.

(3) A single direct property tax rate applies to all classes of real property.

Note: Assessed values are established by the City Assessor on September 15th of the prior year and includes Special Franchise Assessments as established by the New York State Board of Equalization and Assessment. For instance, assessed values for fiscal 2019 were established on September 15, 2018.

City of Rye, New York

Statistical Section - Revenue Capacity Property Tax Rates per \$1,000 Assessed Valuation - All Direct and Overlapping Governments - Last Ten Fiscal Years

Year	City of Rye			Rye City School District	Rye Neck Union Free School District	Westchester County				Total with Rye City School District	Total with Rye Neck Union Free School District	
	Operations	Debt Service	Total			Westchester County	Refuse Disposal District	Blind Brook Sewer District	Mamaroneck Sewer District			Total County
2010	126.56	12.96	139.52	507.31	-	158.12	15.12	21.87	-	195.11	828.98	-
	126.56	12.96	139.52	-	672.72	158.12	15.12	-	25.15	198.39	-	997.67
2011	128.97	11.90	140.87	520.54	-	156.86	15.34	21.62	-	193.82	843.33	-
	128.97	11.90	140.87	-	696.64	156.86	15.34	-	28.80	201.00	-	1,026.61
2012	133.15	11.84	144.99	529.68	-	162.12	15.84	22.32	-	200.28	863.11	-
	133.15	11.84	144.99	-	737.53	162.12	15.84	-	28.92	206.88	-	1,077.56
2013	137.08	11.83	148.91	554.65	-	173.82	16.98	23.23	-	214.03	905.76	-
	137.08	11.83	148.91	-	796.18	173.82	16.98	-	29.38	220.18	-	1,153.44
2014	138.70	11.68	150.38	561.34	-	187.92	17.61	29.69	-	235.22	935.26	-
	138.70	11.68	150.38	-	847.99	187.92	17.61	-	29.81	235.34	-	1,222.03
2015	143.45	11.66	155.11	595.58	-	184.87	17.32	35.82	-	238.01	977.04	-
	143.45	11.66	155.11	-	879.29	184.87	17.32	-	29.04	231.23	-	1,253.97
2016	145.68	11.48	157.16	595.20	-	196.32	17.94	37.72	-	251.98	992.86	-
	145.68	11.48	157.16	-	883.88	196.32	17.94	-	32.07	246.33	-	1,275.89
2017	156.24	11.50	167.74	607.44	-	200.24	18.04	37.92	-	256.20	1,019.88	-
	156.24	11.50	167.74	-	928.70	200.24	18.04	-	35.21	253.49	-	1,338.43
2018	160.93	11.90	172.83	627.49	-	204.59	17.97	37.65	-	260.21	1,048.63	-
	160.93	11.90	172.83	-	945.34	204.59	17.97	-	36.19	258.75	-	1,365.02
2019	165.17	11.59	176.76	640.32	-	207.88	17.57	37.59	-	263.04	1,068.53	-
	165.17	11.59	176.76	-	997.31	207.88	17.57	-	36.90	262.35	-	1,424.83

Source: City of Rye Comptroller's Office

City of Rye, New York

Statistical Section - Revenue Capacity Principal Taxpayers - Current Year and Nine Years Ago

2019

Rank	Taxpayer	Type of Business	Taxable Assessed Valuation	Percent of Total Taxable Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 3,050,869	2.17%
2	Miriam Osborn Memorial Home	Retirement Community	2,133,120	1.52%
3	United Water	Public Utility	854,748	0.61%
4	Parsonage Investment Co.	SFR + Vacant Land	715,800	0.51%
5	Avon Products, Inc.	Office Building + lot	673,310	0.48%
6	Rye VS LLC	Office Building	668,000	0.47%
7	Rye Colony Apts., Inc.	Cooperative	594,388	0.42%
8	Milton Harbor House Inc.	Cooperative	535,279	0.38%
9	Shenorock Shore Club	Beach Club	485,900	0.35%
10	American Yacht Club	Yacht Club	<u>461,169</u>	<u>0.33%</u>
	Total		<u>\$ 10,172,583</u>	<u>7.24%</u>

2010

Rank	Taxpayer	Type of Business	Taxable Assessed Valuation	Percent of Total Taxable Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 3,086,481	2.22%
2	Miriam Osborn Memorial Home	Retirement Community	2,133,120	1.53%
3	Parsonage Investment Co.	Residential	987,300	0.71%
4	United Water	Public Utility	886,171	0.64%
5	Avon Products	Office Building + Lot	673,310	0.48%
6	The Gateside - Rye Co.	Office Building	668,000	0.48%
7	Milton Harbor House	Cooperative	630,500	0.45%
8	Rye Colony Apartments	Cooperative	620,130	0.45%
9	Blind Brook Lodge	Cooperative	537,692	0.39%
10	Shenorock Shore Club	Private Club	<u>485,900</u>	<u>0.35%</u>
	Total		<u>\$ 10,708,604</u>	<u>7.70%</u>

Source: City of Rye Assessor's Office

City of Rye, New York

Statistical Section - Revenue Capacity Property Tax Levies and Collections - Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Uncollected within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collected to Date		Total Uncollected to Date		Tax Liens	Percent of Tax Liens to Tax Levy
		Amount	Percent	Amount	Percent		Amount	Percent	Amount	Percent		
2010	19,625,486	19,555,272	99.64%	70,214	0.36%	69,189	19,624,461	99.99%	1,025	0.01%	666,679	3.40%
2011	19,658,891	19,584,532	99.62%	74,359	0.38%	70,837	19,655,369	99.98%	3,522	0.02%	577,105	2.94%
2012	20,268,674	20,195,369	99.64%	73,305	0.36%	69,680	20,265,049	99.98%	3,625	0.02%	588,151	2.90%
2013	20,790,194	20,735,050	99.73%	55,144	0.27%	47,303	20,782,353	99.96%	7,841	0.04%	748,700	3.60%
2014	21,103,045	20,991,291	99.47%	111,754	0.53%	103,272	21,094,563	99.96%	8,482	0.04%	1,119,128	5.30%
2015	21,851,559	21,760,662	99.58%	90,897	0.42%	81,191	21,841,853	99.96%	9,706	0.04%	1,147,060	5.25%
2016	22,354,590	22,293,894	99.73%	60,696	0.27%	55,204	22,349,098	99.98%	5,492	0.02%	804,945	3.60%
2017	23,959,256	23,903,406	99.77%	55,850	0.23%	29,698	23,933,104	99.89%	26,152	0.11%	777,084	3.24%
2018	24,642,278	24,565,012	99.69%	77,266	0.31%	32,444	24,597,456	99.82%	44,822	0.18%	880,013	3.57%
2019	25,291,030	25,192,581	99.61%	98,449	0.39%	44,235	25,236,816	99.79%	54,214	0.21%	1,492,311	5.90%

Source: City of Rye Comptroller's Office

City of Rye, New York

Statistical Section - Revenue Capacity Constitutional Tax Limit

Constitutional Tax Limit

Constitutional tax limit calculation, December 31, 2019

Full valuation, last five fiscal years		
2019	\$	9,193,613,268
2018		8,902,952,405
2017		8,590,736,220
2016		8,200,459,298
2015		7,267,949,058
Total full valuation, last five years		42,155,710,249
Five-year average full valuation		8,431,142,050
Constitutional tax limit: 2% of five-year average full valuation		\$ 168,622,841
Tax levy - general city purposes		\$ 24,864,094
Total exclusions ¹		5,882,893
Tax levy subject to tax limit		\$ 18,981,201
Percent of constitutional tax limit exhausted		11.26%
Constitutional tax margin		\$ 149,641,640

Constitutional Tax Limit - Last Ten Fiscal Years

<u>Year</u>	<u>Constitutional Tax Limit</u>	<u>Tax Levy Subject to Tax Limit</u>	<u>Constitutional Tax Margin</u>	<u>Percent Exhausted</u>
2010	134,043,181	9,462,610	124,580,571	7.06%
2011	136,414,495	17,105,703	119,308,792	12.54%
2012	135,941,949	18,059,528	117,882,421	13.28%
2013	134,518,353	18,386,704	116,131,649	13.67%
2014	134,618,990	17,565,145	117,053,845	13.05%
2015	134,970,721	17,559,034	117,411,687	13.01%
2016	142,090,763	18,250,381	123,840,382	12.84%
2017	151,296,314	19,918,137	131,378,177	13.16%
2018	160,093,535	19,773,053	140,320,482	12.35%
2019	168,622,841	18,981,201	149,641,640	11.26%

¹ The constitutional tax limit specifically excludes debt service related to bonds and notes issued for certain specific purposes, and also excludes budgetary appropriations in the forthcoming year's budget for objects or purposes for which a period of probable usefulness is provided for in Section 11 of the New York State Local Finance Law.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. These schedules include:

Ratios of Outstanding Debt by Type

Direct and Overlapping Governmental Activities Debt

Computation of Legal Debt Margin

Calculation of Charter Bonded Debt Limits

City of Rye, New York

Statistical Section - Debt Capacity Ratios of Outstanding Debt by Type - Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Capital Leases	Net Outstanding Debt	Estimated Full Property Value	Percentage of Full Property Value	Population (1)	Debt Per Capita	Per Capita Personal Income (1)	Estimated Total Personal Income	Percentage of Estimated Total Personal Income
Governmental Activities										
2010	19,407,374	-	19,407,374	7,180,016,340	0.27%	15,091	1,286	92,737	1,399,494,067	1.39%
2011	18,389,117	-	18,389,117	6,420,448,704	0.29%	15,720	1,170	93,072	1,463,091,840	1.26%
2012	17,215,209	-	17,215,209	6,289,348,539	0.27%	15,834	1,087	94,207	1,491,673,638	1.15%
2013	16,080,938	-	16,080,938	6,703,650,097	0.24%	15,868	1,013	94,559	1,500,462,212	1.07%
2014	15,233,904	188,209	15,422,113	7,061,283,776	0.22%	15,960	966	91,839	1,465,750,440	1.05%
2015	13,850,760	149,558	14,000,318	7,267,949,058	0.19%	16,046	873	92,871	1,490,208,066	0.94%
2016	12,447,616	109,161	12,556,777	8,200,459,298	0.15%	15,980	786	90,548	1,446,957,040	0.87%
2017	10,999,472	66,938	11,066,410	8,590,736,220	0.13%	16,009	691	89,301	1,429,619,709	0.77%
2018	9,426,381	22,808	9,449,189	8,902,952,405	0.11%	15,752	600	95,000	1,496,440,000	0.63%
2019	8,018,707	-	8,018,707	9,193,613,268	0.09%	15,695	511	105,340	1,653,311,300	0.49%
Business-Type Activities										
2010	2,840,000	-	2,840,000	7,180,016,340	0.04%	15,091	188	92,737	1,399,494,067	0.20%
2011	2,580,987	-	2,580,987	6,420,448,704	0.04%	15,720	164	93,072	1,463,091,840	0.18%
2012	2,252,775	-	2,252,775	6,289,348,539	0.04%	15,834	142	94,207	1,491,673,638	0.15%
2013	1,920,446	-	1,920,446	6,703,650,097	0.03%	15,868	121	94,559	1,500,462,212	0.13%
2014	1,590,856	32,036	1,622,892	7,061,283,776	0.02%	15,960	102	91,839	1,465,750,440	0.11%
2015	1,203,827	25,456	1,229,283	7,267,949,058	0.02%	16,046	77	92,871	1,490,208,066	0.08%
2016	811,798	18,580	830,378	8,200,459,298	0.01%	15,980	52	90,548	1,446,957,040	0.06%
2017	409,769	11,393	421,162	8,590,736,220	0.00%	16,009	26	89,301	1,429,619,709	0.03%
2018	-	3,881	3,881	8,902,952,405	0.00%	15,752	-	95,000	1,496,440,000	0.00%
2019	-	-	-	9,193,613,268	0.00%	15,695	-	105,340	1,653,311,300	0.00%
Total Government-Wide										
2010	22,247,374	-	22,247,374	7,180,016,340	0.31%	15,091	1,474	92,737	1,399,494,067	1.59%
2011	20,970,104	-	20,970,104	6,420,448,704	0.33%	15,720	1,334	93,072	1,463,091,840	1.43%
2012	19,467,984	-	19,467,984	6,289,348,539	0.31%	15,834	1,230	94,207	1,491,673,638	1.31%
2013	18,001,384	-	18,001,384	6,703,650,097	0.27%	15,868	1,134	94,559	1,500,462,212	1.20%
2014	16,824,760	220,245	17,045,005	7,061,283,776	0.24%	15,960	1,068	91,839	1,465,750,440	1.16%
2015	15,054,587	175,014	15,229,601	7,267,949,058	0.21%	16,046	949	92,871	1,490,208,066	1.02%
2016	13,259,414	127,741	13,387,155	8,200,459,298	0.16%	15,980	838	90,548	1,446,957,040	0.93%
2017	11,409,241	78,331	11,487,572	8,590,736,220	0.13%	16,009	718	89,301	1,429,619,709	0.80%
2018	9,426,381	26,689	9,453,070	8,902,952,405	0.11%	15,752	600	95,000	1,496,440,000	0.63%
2019	8,018,707	-	8,018,707	9,193,613,268	0.09%	15,695	511	105,340	1,653,311,300	0.49%

(1) United States Census Bureau

Source: City Comptroller's Office

City of Rye, New York

Statistical Section - Debt Capacity Direct and Overlapping Governmental Activities Debt - Last Ten Fiscal Years

	December 31, 2019		
<u>Government Unit</u>	Net General Long-Term Debt	Percentage Applicable City of Rye(1)	Amount Applicable to City of Rye
City of Rye School District	\$ 24,242,771	100.00%	\$ 24,242,771
Rye Neck Union Free School District	16,262,554	31.76%	5,164,987
Westchester County	1,249,372,640	4.88%	60,985,865
Subtotal, Overlapping Debt			90,393,623
City Direct Debt (2)			8,018,707
 Total Direct and Overlapping Debt			\$ 98,412,330
 Population			15,752
 Overlapping Debt Per Capita			\$ 5,739
 Direct and Overlapping Debt Per Capita			\$ 6,248

Summary of Direct and Overlapping Governmental Activities Debt
Last Ten Fiscal Years

Year	Overlapping Debt	City Direct Debt	Direct and Overlapping Debt	Population	Overlapping Debt Per Capita	Direct and Overlapping Debt Per Capita
2010	61,092,502	22,247,374	83,339,876	15,091	4,048	5,522
2011	72,521,155	20,970,104	93,491,259	15,720	4,613	5,947
2012	71,965,716	19,467,984	91,433,700	15,834	4,545	5,775
2013	94,761,524	18,001,384	112,762,908	15,868	5,972	7,106
2014	98,668,148	17,045,005	115,713,153	15,960	6,182	7,250
2015	98,714,733	15,229,601	113,944,334	16,046	6,152	7,101
2016	92,198,089	13,387,155	105,585,244	15,980	5,770	6,607
2017	92,096,349	11,487,572	103,583,921	16,009	5,753	6,470
2018	94,740,021	9,453,070	104,193,091	15,752	6,014	6,615
2019	90,393,623	8,018,707	98,412,330	15,695	5,759	6,270

(1) The percentage of overlapping debt applicable is estimated using taxable assessed values.

Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the government's boundaries and dividing it by the City's total taxable assessed value.

(2) Represents governmental activities debt only.

Sources: Outstanding debt and applicable percentages provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Rye. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account.

City of Rye, New York

Statistical Section - Debt Capacity Computation of Legal Debt Margin - Last Ten Fiscal Years

Fiscal Year	Net Assessed Valuation	State Equalization Rate	Full Valuation
2019	\$ 140,662,283	1.53%	\$ 9,193,613,268
2018	140,666,648	1.58%	8,902,952,405
2017	140,888,074	1.64%	8,590,736,220
2016	140,227,854	1.71%	8,200,459,298
2015	138,817,827	1.91%	7,267,949,058
Total Five Year Full Valuation			42,155,710,249
Five Year Average Full Valuation of Taxable Real Property			8,431,142,050
Constitutional Debt Limit (7% of Average Full Valuation)			590,179,944
Outstanding Indebtedness at December 31st			8,018,707
Plus: Authorized Debt Not Issued			1,680,000
Less: 2020 Appropriations for Debt Principal			1,510,000
Net Indebtedness Subject to Debt Limit			8,188,707
Net Debt Contracting Margin			\$ 581,991,237
Percentage of Net Debt Contracting Margin Available			98.61%
Percentage of Net Debt Contracting Power Exhausted			1.39%

Last Ten Fiscal Years

Year	Constitutional Debt Limit	Outstanding Indebtedness December 31	Less Appropriations for Debt Principal	Indebtedness Subject to Debt Limit	Net Debt Contracting Margin	Percentage of Net Debt Contracting Margin Available
2010	469,151,135	22,247,374	1,322,828	20,924,546	448,226,589	95.54%
2011	477,450,732	20,970,104	1,406,137	19,563,967	457,886,765	95.90%
2012	475,796,822	21,147,984	1,525,000	19,622,984	456,173,838	95.88%
2013	470,814,236	19,681,384	1,640,000	18,041,384	452,772,852	96.17%
2014	471,166,464	18,725,005	1,695,000	17,030,005	454,136,459	96.39%
2015	472,397,522	16,909,601	1,720,000	15,189,601	457,207,921	96.78%
2016	497,317,671	15,067,155	1,775,000	13,292,155	484,025,516	97.33%
2017	529,537,098	13,167,572	1,835,000	11,332,572	518,204,526	97.86%
2018	560,327,331	11,133,070	1,480,000	9,653,070	550,674,261	98.28%
2019	590,179,944	9,698,707	1,510,000	8,188,707	581,991,237	98.61%

City of Rye, New York

Statistical Section - Debt Capacity Calculation of Charter Bonded Debt Limits

In addition to the legal debt margin, the City Charter §C21-9 places limitations on the issuance of new debt. The City Council may, by a vote of at least five members, authorize the issuance of debt not exceeding 30% of the average gross annual budget for the preceding three years. Debt in excess of 30% requires approval of the voting public in a general or special election. All bond resolutions authorizing the issuance of bonds in excess of \$1 million for the acquisition of real property shall be adopted by a vote of at least five members of the City Council and shall be subject to the approval of a majority of the qualified voters voting at a general or special election.

In addition to other exemptions, the City Charter provides a limited exemption of \$1 million per year to an aggregate maximum outstanding of \$2.5 million, for debt issued for public safety purposes and disaster rebuilding purposes.

For purposes of this calculation, "gross annual budget" is defined as the total appropriations of the General Fund, the Cable TV Special Revenue Fund, and the enterprise funds (Boat Basin Fund and Golf Club Fund). All other fund budgets - the K.T. Woods Permanent Fund, the Debt Service Fund, the Capital Projects Fund, and the internal service funds (Risk Retention Fund and Building and Vehicle Maintenance Fund) are not included in the calculation, as their budgets are supported primarily by revenues and transfers charged to other funds.

Fund	Gross Annual Budgets (As Adopted)		
	2016	2017	2018
General Fund	\$ 36,045,972	\$ 36,813,556	\$ 38,868,945
Cable TV Fund	397,129	424,184	986,576
Boat Basin Fund	963,021	969,067	701,561
Golf Club Fund	4,454,558	4,667,370	4,785,445
Total gross annual budgets	\$ 41,860,680	\$ 42,874,177	\$ 45,342,527
Total of preceding three years' gross annual budgets			\$ 130,077,384
Average of preceding three years' gross annual budgets			\$ 43,359,128
	Subject to	Public	Disaster
	City Council	Safety	Rebuilding
	Vote	Exemption	Exemption
Maximum charter bonding limit	\$ 13,007,738	\$ 2,500,000	\$ 2,500,000
Less outstanding principal at December 31, 2019			
2000 Serial Bonds	(25,177)	-	-
2001 Serial Bonds	(75,522)	-	-
2002 Serial Bonds	-	-	-
2005 Serial Bonds	-	(187,870)	-
2010 Serial Bonds	(871,570)	(781,366)	-
Charter bonding limit December 31, 2019	\$ 12,035,469	\$ 1,530,764	\$ 2,500,000

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. These schedules include:

Demographic and Economic Statistics

Principal Employers

City of Rye, New York

Demographic and Economic Information Demographic and Economic Statistics - Last Ten Fiscal Years

Year	Population ¹	Median Age ²	Per Capita Income ²	Median Household Income ²	Median Residential Home Value ³	Unemployment Rate ⁴
2010(5)	15,091	38.1	92,737	145,990	1,255,000	6.7%
2011	15,720	40.8	93,072	146,069	1,448,750	6.5%
2012	15,834	40.8	94,207	149,973	1,440,000	6.2%
2013	15,868	40.8	94,559	154,734	1,450,000	6.3%
2014	15,960	40.8	91,839	154,734	1,563,000	4.5%
2015	16,046	40.8	92,871	155,422	1,649,500	4.4%
2016	15,980	40.8	90,548	155,273	1,560,000	4.0%
2017	16,009	40.8	89,301	162,394	1,700,000	4.0%
2018	15,752	40.8	95,000	172,422	1,715,000	4.4%
2019	15,695	40.8	105,340	180,958	1,625,000	3.8%

Sources:

- ¹ United States Census Bureau.
- ² United States Census Bureau 2010 Census.
- ³ City of Rye Assessor's office. 2015 median based on sales in 2015.
- ⁴ United States Bureau of Labor Statistics unemployment rates for Westchester County not seasonally adjusted.
- ⁵ United States Census Bureau's American Community Survey (2005-2009).

City of Rye, New York

Demographic and Economic Information Principal Employers Fiscal Year Ended December 31, 2004¹

<u>Employer</u>	<u>Industry</u>	<u>Number of Employees</u>
Playland	Amusement Park	596
Osborne Retirement Home	Retirement Community	480
Avon Products	Retail Cosmetics	400
Rye City School District	Education	377
Lynch Interactive Corp.	Telecommunications	328
Apawamis Club	Private Club	200
Shenorock Shore Club	Private Club	200
Mobius Management Systems Inc.	Computer Technology	175
Rye Country Day School	Education	160
Lillian Vernon Corp	Catalog and Mail Order Sales	150

¹ No data available after fiscal 2004. No data on total employment available.

Source: Westchester County Planning Department

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. These schedules include:

Full-Time Equivalent Employees by Program

Operating Indicators by Program

Capital Asset Statistics by Program

City of Rye, New York

Statistical Section - Operating Information Full-Time Equivalent Employees by Program - Last Ten Fiscal Years

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Transportation</u>	<u>Culture and Recreation</u>	<u>Home and Community Svs</u>	<u>Total</u>
2010	18	59	20	22	44	163
2011	14	57	19	19	39	148
2012	14	55	15	19	41	144
2013	13	57	15	19	42	146
2014	13	61	13	18	44	149
2015	12	62	13	20	43	150
2016	13	60	13	19	42	147
2017	13	60	12	21	40	146
2018	13	59	12	17	44	145
2019	13	62	12	19	42	148

Source: Annual City Budget

City of Rye, New York

Statistical Section - Operating Information Operating Indicators by Program - Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Primary elections	1	1	1	1	1	1	1	1	2	1
General elections	1	1	1	1	1	1	1	1	2	1
Public Safety										
Number of police personnel and officers	42	40	39	40	41	41	41	40	40	40
Number of police calls for service	16,252	14,845	13,829	10,957	13,501	15,260	30,120	30,656	27,001	24,839
Number of parking violations issued	11,829	11,930	10,539	8,498	9,061	10,762	10,071	10,825	11,674	10,799
Number of paid firefighters	17	17	17	17	17	17	17	21	19	19
Number of volunteer firefighters	120	112	170	150	150	150	150	87	23	53
Number of fire alarms answered	957	951	1,134	888	928	928	1,020	967	1,161	1,085
Number of fire inspections performed	478	485	115	119	119	119	N/A	87	70	37
Number of school crossing guards***	10	9	8	-	-	-	-	-	-	-
Home and Community Services										
Tons collected and disposed										
Solid waste	5,806	5,935	5,598	5,391	5,364	5,364	N/A	5,306	5,435	5,262
Green waste	2,863	4,326	5,685	6,697	1,736	1,736	N/A	2,348	3,131	2,630
Metal	111	97	76	86	44	44	N/A	58	81	57
Pulp	1,739	1,673	1,627	1,558	1,617	1,617	N/A	1,469	1,470	1,461
Co-mingled	794	787	734	722	772	772	N/A	779	732	743
Number of tires collected and disposed*	1	1	-	-	-	-	-	-	-	-
Number of shade trees										
Planted	5	7	8	27	30	5	30	28	27	25
Removed	95	219	134	162	91	65	96	107	173	174
Trimmed	253	329	265	147	223	318	257	185	301	185
Emergency calls	75	126	289	95	22	43	64	23	168	68
Stumps ground	66	135	125	99	93	65	55	100	159	197
Culture and Recreation										
Registrations for adult programs	1,130	1,092	1,428	1,300	1,201	1,201	1,326	1,268	1,414	1,450
Picnics**	3,922	N/A	75	77	62	62	71	59	60	41
Registrations for senior citizen programs	6,729	6,511	5,144	5,276	4,976	4,976	5,310	5,464	4,770	4,821
Registrations for special events	4,795	4,509	4,065	4,215	5,438	5,438	6,189	7,013	7,117	7,684
Registrations for youth programs	3,674	2,998	1,810	2,124	1,904	1,904	1,818	1,648	1,743	1,531
Registrations for youth sports	5,109	4,842	4,231	4,239	4,150	4,150	3,012	3,982	3,738	3,791

Note: "N/A" indicates data not available.

Sources: Departmental annual reports to the City Manager.

*County stopped collecting used tires. City must now pay to dispose of them.

** Changed to number of picnic events beginning in 2012

*** Hired Outside Agency for Crossing Guards

City of Rye, New York

Statistical Section - Operating Information Capital Asset Statistics by Program - Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Government										
Number of general government buildings	1	1	1	1	1	1	1	1	1	1
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Number of fire stations	2	2	2	2	2	2	2	2	2	2
Number of traffic lights	23	23	23	23	23	23	23	23	23	23
Transportation										
Miles of streets	71	71	71	71	71	71	71	71	71	71
Number of street lights	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105
Culture and Recreation										
Number of recreation centers	1	1	1	1	1	1	1	1	1	1
Number of parks	3	3	3	3	3	3	3	3	3	3
Acres of parks	75	75	75	75	75	75	75	75	75	75
Number of golf courses	1	1	1	1	1	1	1	1	1	1
Number of swimming pools	1	1	1	1	1	1	1	1	1	1
Number of nature centers	1	1	1	1	1	1	1	1	1	1
Number of cable television channels	2	2	2	2	2	2	2	2	2	2
Number of boat basin slips	412	412	412	412	412	412	412	412	412	412
Home and Community Services										
Miles of sanitary sewers	53	53	53	53	53	53	53	53	53	53
Number of pump stations	6	6	6	6	6	6	6	6	6	6
Miles of storm drains	30	30	30	30	30	30	30	30	30	30

Source: Various City Departments

City of Rye, New York

General Fund Financial Statements Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Continued

	Year Ended December 31, 2019			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
EXPENDITURES - Continued				
Home and community services				
Planning	367,578	375,855	319,796	56,059
Sanitary sewers	386,127	445,568	424,482	21,086
Storm drains	279,672	202,839	196,870	5,969
Refuse and garbage	1,957,500	1,700,176	1,498,410	201,766
Recycling	747,456	815,500	793,217	22,283
Street cleaning	73,014	88,184	85,818	2,366
Community beautification	1,607,784	1,692,679	1,551,306	141,373
Rodent and insect control	12,545	14,461	13,105	1,356
Shade tree maintenance	609,569	686,465	655,713	30,752
Conservation	4,982	5,057	4,889	168
Total home and community services	6,046,227	6,026,784	5,543,606	483,178
Total expenditures	37,687,117	38,327,135	35,284,624	3,042,511
Excess (deficiency) of revenues over expenditures	(262,600)	(902,618)	4,370,730	5,273,348
 OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	25,000	-
Transfers out	(3,180,000)	(3,609,102)	(3,609,102)	-
Total other financing sources (uses)	(3,155,000)	(3,584,102)	(3,584,102)	-
Net change in fund balances	(3,417,600)	(4,486,720)	786,628	5,273,348
FUND BALANCES, beginning of year	13,079,537	13,079,537	13,079,537	-
FUND BALANCES, end of year	\$ 9,661,937	\$ 8,592,817	\$ 13,866,165	\$ 5,273,348

City of Rye, New York

City of Rye, New York

Cable TV Fund Financial Statements Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

	Year Ended December 31, 2019			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Non-property taxes	\$ 380,000	\$ 380,000	\$ 398,407	\$ 18,407
Charges for services	1,000	1,000	621	(379)
Use of money and property	18,000	18,000	17,752	(248)
Miscellaneous	50,000	50,000	-	(50,000)
Total revenues	449,000	449,000	416,780	(32,220)
EXPENDITURES				
Culture and recreation				
Salaries and wages	209,781	209,781	151,039	58,742
Equipment	55,000	73,229	26,257	46,972
Materials and supplies	19,900	19,900	6,497	13,403
Contractual costs	72,531	95,383	35,750	59,633
Employee benefits	113,123	113,123	65,367	47,756
Total expenditures	470,335	511,416	284,910	226,506
Excess (deficiency) of revenues over expenditures	(21,335)	(62,416)	131,870	194,286
OTHER FINANCING USES				
Transfers out	(25,000)	(1,035,665)	(1,035,665)	-
Net change in fund balance	(46,335)	(1,098,081)	(903,795)	194,286
FUND BALANCE, beginning of year	1,088,405	1,088,405	1,088,405	-
FUND BALANCE, end of year	\$ 1,042,070	\$ (9,676)	\$ 184,610	\$ 194,286

City of Rye, New York

Fund Financial Statements Statement of Net Position - Proprietary Funds

	December 31, 2019			
	Business-type Activities Enterprise Funds			Governmental Activities - Internal Service Funds
	Boat Basin Fund	Golf Club Fund	Total	
ASSETS				
CURRENT ASSETS				
Cash and equivalents	\$ 107,379	\$ 4,281,700	\$ 4,389,079	\$ 3,832,935
Investments	1,804,660	-	1,804,660	-
Accounts receivable, net	-	127,309	127,309	155,535
Due from other funds	836	1,331	2,167	125,099
Due from other governments	-	-	-	29,501
Prepaid expenses	1,087	8,918	10,005	52,917
Total current assets	1,913,962	4,419,258	6,333,220	4,195,987
NONCURRENT ASSETS				
Capital assets				
Land	408	1,700,000	1,700,408	4,561,755
Buildings	341,930	11,417,550	11,759,480	16,506,163
Improvements	4,143,519	6,617,608	10,761,127	5,196,541
Machinery and equipment	112,709	1,456,909	1,569,618	14,084,101
Construction in progress	67,450	117,361	184,811	389,845
Less accumulated depreciation	(4,287,395)	(11,236,262)	(15,523,657)	(19,157,791)
Total noncurrent assets	378,621	10,073,166	10,451,787	21,580,614
Total assets	2,292,583	14,492,424	16,785,007	25,776,601
DEFERRED OUTFLOWS OF RESOURCES				
OPEB deferrals	42,434	142,650	185,084	224,266
Pension deferrals	24,803	132,599	157,402	168,308
Deferred amounts on refunding bonds	-	-	-	29,765
Total deferred outflows of resources	67,237	275,249	342,486	422,339

City of Rye, New York

Fund Financial Statements Statement of Net Position - Proprietary Funds - Continued

	December 31, 2019			
	Business-type Activities Enterprise Funds			Governmental Activities - Internal Service Funds
	Boat Basin	Golf Club	Total	
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 14,538	\$ 49,145	\$ 63,683	\$ 252,200
Accrued liabilities	4,998	1,516	6,514	473,633
Accrued interest payable	-	-	-	23,480
Due to other funds	8,814	92,529	101,343	110,047
Due to other governments	1,814	20,652	22,466	-
Compensated absences	2,739	6,229	8,968	5,518
Bonds payable	-	-	-	1,222,845
Total current liabilities	32,903	170,071	202,974	2,087,723
NONCURRENT LIABILITIES				
Bonds payable, less current portion	-	-	-	3,290,445
Compensated absences, less current portion	5,190	48,154	53,344	51,528
Net pension liability	30,042	140,193	170,235	180,249
Other postemployment benefit obligations	772,997	2,598,554	3,371,551	4,085,316
Total noncurrent liabilities	808,229	2,786,901	3,595,130	7,607,538
Total liabilities	841,132	2,956,972	3,798,104	9,695,261
DEFERRED INFLOWS OF RESOURCES				
OPEB deferrals	267,495	899,228	1,166,723	1,413,720
Pension deferrals	10,204	47,621	57,825	61,225
	277,699	946,849	1,224,548	1,474,945
NET POSITION				
Net investment in capital assets	378,621	10,073,166	10,451,787	17,067,324
Unrestricted	862,368	790,686	1,653,054	(2,038,590)
Total net position	\$ 1,240,989	\$ 10,863,852	12,104,841	\$ 15,028,734
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(236,606)	
Net position of business-type activities			\$ 11,868,235	

See accompanying Notes to Financial Statements.

City of Rye, New York

Fund Financial Statements Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds

	Year Ended December 31, 2019			Governmental Activities - Internal Service Funds
	Business-type Activities Enterprise Funds			
	Boat Basin Fund	Golf Club Fund	Total	
OPERATING REVENUES				
Charges for services	\$ 705,731	\$ 4,722,025	\$ 5,427,756	\$ 4,546,235
Rental of property	-	367,934	367,934	-
Miscellaneous	-	52,067	52,067	62,900
Total operating revenues	<u>705,731</u>	<u>5,142,026</u>	<u>5,847,757</u>	<u>4,609,135</u>
OPERATING EXPENSES				
Salaries and wages	175,913	1,800,631	1,976,544	705,036
Employee benefits	39,786	576,560	616,346	651,373
Materials and supplies	95,571	1,313,940	1,409,511	1,063,745
Contractual costs	129,151	769,116	898,267	956,291
Depreciation and amortization	122,441	546,920	669,361	1,183,928
Total operating expenses	<u>562,862</u>	<u>5,007,167</u>	<u>5,570,029</u>	<u>4,560,373</u>
Income from operations	<u>142,869</u>	<u>134,859</u>	<u>277,728</u>	<u>48,762</u>
NON-OPERATING REVENUES (EXPENSES)				
State and federal aid	-	-	-	47,011
Sale of property and compensation for loss	-	133,619	133,619	47,675
Interest income	37,744	99,645	137,389	88,959
Interest expense	(8)	(42)	(50)	(201,314)
Total nonoperating revenues (expenses)	<u>37,736</u>	<u>233,222</u>	<u>270,958</u>	<u>(17,669)</u>
Income before transfers	<u>180,605</u>	<u>368,081</u>	<u>548,686</u>	<u>31,093</u>
Transfers in	-	-	-	151,106
Change in net position	<u>180,605</u>	<u>368,081</u>	<u>548,686</u>	<u>182,199</u>
NET POSITION, <i>beginning of year</i>	<u>1,060,384</u>	<u>10,495,771</u>	<u>11,556,155</u>	<u>14,846,535</u>
NET POSITION, <i>end of year</i>	<u>\$ 1,240,989</u>	<u>\$ 10,863,852</u>	<u>\$ 12,104,841</u>	<u>\$ 15,028,734</u>
CHANGE IN NET POSITION			\$ 548,686	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(3,439)</u>	
CHANGE IN NET POSITION, <i>business-type activities</i>			<u>\$ 545,247</u>	

See accompanying Notes to Financial Statements.

City of Rye, New York
Fund Financial Statements
Statement of Cash Flows - Proprietary Funds

	Year Ended December 31, 2019			Governmental Activities - Internal Service Funds
	Business-type Activities Enterprise Funds			
	Boat Basin Fund	Golf Club Fund	Total	
CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES				
Cash received from customers and charges for services	\$ 707,394	\$ 5,090,575	\$ 5,797,969	\$ 4,632,956
Cash payments to employees	(282,826)	(2,514,717)	(2,797,543)	(1,192,983)
Cash payments to vendors	(218,801)	(2,297,657)	(2,516,458)	(2,186,256)
	<u>205,767</u>	<u>278,201</u>	<u>483,968</u>	<u>1,253,717</u>
CASH FLOWS PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES				
State and federal aid	-	-	-	47,011
Compensation for losses	-	133,619	133,619	-
Transfers in	-	-	-	151,106
	<u>-</u>	<u>133,619</u>	<u>133,619</u>	<u>198,117</u>
CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(50,701)	(512,972)	(563,673)	(2,420,192)
Principal and issuance costs paid on capital debt	-	-	-	(2,067,949)
Issuance of serial refunding bonds	-	-	-	810,337
Payments on capital lease obligation	(646)	(3,235)	(3,881)	(22,808)
Interest paid on capital debt	-	1,030	1,030	(165,249)
Interest paid on capital lease obligation	(8)	(1,072)	(1,080)	(7,554)
Proceeds from sale of capital assets	-	-	-	47,675
	<u>(51,355)</u>	<u>(516,249)</u>	<u>(567,604)</u>	<u>(3,825,740)</u>
CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES				
Interest income	37,744	99,645	137,389	88,959
Purchase of investments	(287,467)	-	(287,467)	-
	<u>(249,723)</u>	<u>99,645</u>	<u>(150,078)</u>	<u>88,959</u>
Net decrease in cash and equivalents	(95,311)	(4,784)	(100,095)	(2,284,947)
CASH AND EQUIVALENTS, <i>beginning of year</i>	202,690	4,286,484	4,489,174	6,117,882
CASH AND EQUIVALENTS, <i>end of year</i>	\$ 107,379	\$ 4,281,700	\$ 4,389,079	\$ 3,832,935

See accompanying Notes to Financial Statements.

City of Rye, New York

Fund Financial Statements Statement of Cash Flows - Proprietary Funds - Continued

	Year Ended December 31, 2019			Governmental Activities - Internal Service Funds
	Business-type Activities Enterprise Funds			
	Boat Basin Fund	Golf Club Fund	Total	
	\$	\$	\$	
RECONCILIATION OF INCOME FROM OPERATIONS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Income from operations	\$ 142,869	\$ 134,859	\$ 277,728	\$ 48,762
Adjustments to reconcile income from operations to net cash provided by operating activities				
Depreciation and amortization	122,441	546,920	669,361	1,183,928
(Increase) decrease in				
Accounts receivable	1,662	(51,450)	(49,788)	139,535
Due from other funds	(836)	(1,331)	(2,167)	(117,830)
Due from other governments	-	-	-	2,116
Prepaid expenses	3,420	12,983	16,403	(3,011)
OPEB deferred outflows of resources	(42,434)	(142,650)	(185,084)	(224,266)
Pension deferred outflows of resources	17,726	82,722	100,448	106,356
Increase (decrease) in				
Accounts payable	12,400	(196,015)	(183,615)	(24,658)
Accrued liabilities	(1,965)	(42,689)	(44,654)	(155,608)
Retainage payable	-	(31,262)	(31,262)	-
Due to other funds	(8,663)	4,013	(4,650)	17,057
Due to other governments	(400)	1,023	623	-
Net pension liability	16,762	78,223	94,985	100,572
Pension deferred inflows of resources	(32,685)	848,519	815,834	(196,108)
OPEB deferred inflows of resources	251,823	(152,529)	99,294	1,338,404
Other post employment benefit obligations	(277,557)	(800,641)	(1,078,198)	(963,396)
Compensated absences	1,204	(12,494)	(11,290)	1,864
Total adjustments	62,898	143,342	206,240	1,204,955
Net cash provided by operating activities	\$ 205,767	\$ 278,201	\$ 483,968	\$ 1,253,717

City of Rye, New York

Statement of Assets and Liabilities - Fiduciary Fund

	<u>Agency Fund</u> <u>December 31,</u> <u>2019</u>
ASSETS	
Cash and equivalents	<u>\$ 49,713</u>
LIABILITIES	
Accounts payable	\$ 370
Due to other funds	171
Agency liabilities	<u> 49,172</u>
Total liabilities	<u>\$ 49,713</u>

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies

The City of Rye, New York (City) was incorporated in 1942 and operates in accordance with its Charter and the various other applicable laws of the State of New York. The City functions under a City Council/Manager form of government. The City Council is the legislative body responsible for overall operation. The City Manager serves as the Chief Administrative Officer, and the City Comptroller serves as the Chief Financial Officer. The City provides the following services to its residents: public safety, transportation, culture and recreation, home and community services, and general and administrative support.

The accounting policies of the City conform to accounting principles generally accepted in the United State of America (U.S. GAAP) as applicable to governmental units and the Uniform System of Accounts as prescribed by the State of New York. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the City's more significant accounting policies:

a. Financial Reporting Entity

The financial reporting entity consists of a) the primary government which is the City, b) organizations for which the City is financially accountable, and c) other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth by GASB.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the City's reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency, and financial accountability. Based upon the application of these criteria, there are no other entities that would be included in the financial statements.

The City participates in a joint venture for the operation of the Rye Town Park (Park). The Park was established in 1907 by the New York State Legislature pursuant to Chapter 711 of the Laws of 1907. The Park provides recreational activities to the public and is governed by a Commission, which has full charge and supervision over the capital improvements, operations, and maintenance of the Park. The Commission consists of six members: the Supervisor of the Town of Rye, the Mayor of the City of Rye, the Mayor of the Village of Port Chester, the Mayor of the Village of Rye Brook, one Commissioner appointed by the City Council of the City of Rye, and one Commissioner appointed by the Town Board of the Town of Rye. The City of Rye does not have an equity interest in the Park. The City has an ongoing financial responsibility in that the annual income or loss resulting from the Park's activities is shared proportionally by the City of Rye and the Town of Rye, using a calculation based on their equalized assessed valuation. Complete separate financial statements for the Park may be obtained from the Town of Rye, 10 Pearl Street, Port Chester, New York 10573.

b. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the City as a whole. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies

b. Government-Wide Financial Statements - Continued

The statement of net position presents the financial position of the City at the end of its fiscal year. The statement of activities demonstrates the degree to which direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods or services, or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment, and (3) interest earned on grants that is required to be used to support a particular program. Taxes and other items not identified as program revenues are reported as general revenues. The City does not allocate indirect expenses to functions in the statement of activities.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the enterprise funds and the internal service funds are charges to customers for services. Operating expenses for the enterprise funds and the internal service funds include the cost of services, administrative expenses, depreciation and amortization costs, and benefit costs. All revenues and expenses not meeting the definition are reported as non-operating revenues and expenses.

c. Fund Financial Statements

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances/net position, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The City maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. The City maintains internal service and fiduciary funds, which are reported by type. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation. The City's resources are reflected in the fund financial statements in three broad fund categories, in accordance with U.S. GAAP, as follows:

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

c. Fund Financial Statements - Continued

Governmental Funds - Governmental funds are those through which most general government functions are financed. The acquisition, use, and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund - The General Fund constitutes the primary operating fund of the City and is used to account for and report all financial resources not accounted for and reported in another fund.

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds.

Cable TV Special Revenue Fund - The Cable TV Special Revenue Fund is used to account for the receipt and use of revenues received from the franchise holder for public access cable television programming.

The City also reports the following non-major governmental funds:

K.T. Woods Permanent Fund - The K.T. Woods Permanent Fund is used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs, namely the funding of certain expenditures in the Rye Nature Center.

Debt Service Fund - The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest, and for financial resources that are being accumulated for principal and interest maturing in future years.

Proprietary Funds - Proprietary funds include enterprise and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private enterprises or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is necessary for management accountability. Enterprise funds are used to account for those operations that provide services to the public. Internal service funds are used to account for operations that provide services to other departments or agencies of the government, or other governments, on a cost reimbursement basis. The operations of the Boat Basin and Golf Club Funds are recorded as major enterprise funds. The City has established its Risk Retention and Building and Vehicle Maintenance Funds as internal service funds.

Fiduciary Funds - (not included in government-wide financial statements) - The fiduciary funds are used to account for assets held by the City in an agency capacity on behalf of others. The Agency Fund is used to account for employee payroll tax withholdings and various other deposits that are payable to other jurisdictions or individuals.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements and the proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The Agency Fund has no measurement focus but utilizes the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if collected within sixty days of the fiscal year end. A ninety-day availability period is used for revenue recognition for all other governmental fund revenues. Property taxes associated with the current fiscal period as well as charges for services and intergovernmental revenues are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Fees and other similar revenues are not susceptible to accrual because generally they are not measurable until received in cash. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims, compensated absences, and other post-employment benefit obligations are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances

Deposits and Risk Disclosure

Cash and Equivalents and Investments - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts, and certificates of deposit with original maturities of three months or less.

State statutes govern the City's deposit and investment policies. The City has adopted its own written investment policy which provides for the deposit of funds in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. The City is authorized to use demand deposit accounts, time deposit accounts, and certificates of deposit. Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements, and obligations of New York State or its political subdivisions. Accordingly, the City's policy provides for no credit risk on investments.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Cash and Equivalents and Investments - Continued

Collateral is required for demand deposit accounts, time deposit accounts, and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The City has entered into custodial agreements with the various banks which hold its deposits. These agreements authorize the obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies, and obligations of the State and its municipal and school district subdivisions.

The City utilizes a pooled investment concept for governmental and proprietary funds to facilitate its investment program. Investment income from this pooling is allocated to the respective funds based upon the sources of funds invested.

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City discloses deposits exposed to custodial credit risk if they are not covered by depository insurance, and the deposits are either uncollateralized, collateralized by securities held by the pledging financial institution, or collateralized by securities held by the pledging financial institution's trust department but not in the City's name. The City's aggregate bank balances that were not covered by depository insurance were not exposed to custodial credit risk at December 31, 2019.

As of December 31, 2019, the City has governmental activities amounts of \$7,757,177 and business-type activities amounts of \$1,804,660 invested with the New York Cooperative Liquid Assets Securities System (NYCLASS), which is a short-term highly liquid investment fund. NYCLASS is subject to the Municipal Cooperation Agreement Amended and Restated as of March 14, 2014 (the Agreement) and is structured in accordance with New York State General Municipal Law (GML), Article 3-A and Article 5-G, Section 119-n and 0, and Chapter 623 of the Laws of 1998. All NYCLASS investment and custodial policies are in accordance with GML, Sections 10 and 11 (as amended by Chapter 708 of the Laws of 1992). NYCLASS is rated 'AAAm' by S&P Global Ratings. Participants are allowed to conduct transactions (deposits, withdrawals, or transfers) on a normal business day. There are no limits on the dollar amount or number of daily transactions, except that the total daily withdrawals may not exceed the total balance on the deposit.

Taxes Receivable - Real property taxes attach as an enforceable lien on real property when levied. City property taxes are levied by the City on February 1st and collected by the City in one installment in February and are due and payable without penalty during the month of February. County property taxes are levied by the County on April 1st and collected by the City in one installment in May and are due and payable without penalty during the month of May. Rye Neck Union Free School District property taxes are levied by the school district on September 1st and collected by the City in two installments: the taxes for the period July 1st to June 30th are due on September 1st, with the first half payable without penalty until September 30th, and the second half payable without penalty until November 30th. The Rye City School District is responsible for the levy and collection of Rye City School District taxes until July 1st of the following year, after which collection becomes the responsibility of the City. In accordance with Westchester County Finance Law, the City guarantees the full payment of the County, Rye City School District, and Rye Neck Union Free School District warrants, and assumes the responsibility for uncollected taxes. The City also has the responsibility for conducting in-rem foreclosure proceedings.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Taxes Receivable - Continued

The City functions in both a fiduciary and guarantor relationship with the County of Westchester and the school districts with respect to the collection and payment of real property taxes levied by such jurisdictions. The County Charter provides for the City to collect County taxes. The City must remit to the County sixty percent (60%) of the amount levied by May 25th, and the balance of forty percent (40%) on October 15th. With respect to school district taxes, New York State law and the County Charter provide that the City satisfy the warrant of the school districts by July 1st of the fiscal year for which such taxes were levied. Thus, the City's fiduciary responsibility for school district taxes is from the date of the levy until the respective due dates, at which time the City must satisfy its obligations to the school districts, regardless of the amounts collected. Since the County tax warrant must be paid in full by October 15th, uncollected County taxes have been accounted for in a manner similar to City taxes. The collection of school district taxes is deemed a financing transaction until the warrants are satisfied.

Other Receivables - Other receivables include amounts due from other governments and individuals for services provided by the City. Receivables are recorded, and revenues recognized as services are provided or as specific program expenditures/expenses are incurred. Allowances are recorded when appropriate. The Risk Retention Fund has an allowance for doubtful accounts of \$147,535 at December 31, 2019.

Due From/To Other Funds - During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, and construct assets. Balances of interfund amounts receivable or payable have been recorded in the fund financial statements to the extent that certain transactions between funds had not been paid or received as of December 31st. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Prepaid Expenses/Expenditures - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method in both the government-wide and fund financial statements. Prepaid expenses/expenditures consist of employee retirement, workers' compensation insurance, and other costs which have been satisfied prior to the end of the fiscal year but represent items which have been provided for in the subsequent year's budget and will benefit such periods. Reported amounts in governmental funds are equally offset by nonspendable fund balance, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an estimated useful life in excess of one year and an initial, individual cost as follows:

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Capital Assets - Continued

<u>Asset</u>	<u>Capitalization Threshold</u>
Buildings	\$ 100,000
Building improvements	50,000
Accounting, assessment or tax systems	15,000
Passenger vehicles	15,000
Computer hardware and software	15,000
Construction machinery	15,000
Fire/Police boats	15,000
Firefighting apparatus	50,000
Miscellaneous equipment, furniture, furnishings	15,000
Fences and walls	20,000
Docks	20,000
Dredging	100,000
Parks and playgrounds	50,000
Golf course improvements	50,000
Swimming pools	50,000
Underground fuel tanks	50,000
Bridges and tunnels	50,000
Curbs and sidewalks	50,000
Drainage	20,000
Parking lots	20,000
Sewers	20,000
Primary streets	50,000
Secondary streets	20,000
Traffic signals and signs	50,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at their acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives is not capitalized.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Capital Assets - Continued

Land and construction-in-progress are not depreciated. Property, plant, equipment, and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Asset	Prior to January 1, 1995	Subsequent to January 1, 1995
Buildings	45	50
Improvements	20	5-20
Machinery, equipment, and vehicles	5-15	5-10
Infrastructure	20	25-50

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures on the governmental fund financial statements. Capital assets are not shown on the governmental fund balance sheets.

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over its fair value. There were no impairments of long-lived assets as of December 31, 2019.

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenues received in advance and/or amounts from grants received before the eligibility requirements have been met.

Unearned revenues in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The City has reported unearned revenues of \$681,654 at December 31, 2019 for parking permit and building permit fees received in advance in the General Fund.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The City has reported deferred outflows of resources of \$48,482 for deferred charges on refunding bonds in the governmental activities statement of net position. This amount resulted from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Deferred Outflows/Inflows of Resources - Continued

The City has reported deferred inflows of resources of \$371,177 for real property taxes levied but uncollected during the availability period in the General Fund. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

The City has reported deferred inflows of resources related to revenues that did not meet the availability criterion of \$264,369 and \$85,276 in the Capital Projects Fund and Cable TV Fund, respectively.

Pension related deferred outflows of resources and deferred inflows of resources may occur due to differences between expected and actual experience, changes in actuarial assumptions, the net difference between projected and actual experience, the net difference between projected and actual investment earnings on pension plan investments, changes in proportion and difference between employer contributions made subsequent to the measurement date. Pension related deferred outflows of resources and deferred inflows of resources are disclosed in Note 3g.

Other postemployment benefit obligations (OPEB) related deferred outflows of resources and deferred inflows of resources may occur due to differences between expected and actual experience and changes of assumptions. OPEB related deferred outflows of resources and deferred inflows of resources are disclosed in Note 3h.

Deferred outflows of resources and deferred inflows of resources at December 31, 2019 in the government-wide financial statements are as follows:

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Net pension liability	\$ 4,953,662	\$ 1,584,916
Other postemployment benefit obligations payable	4,456,402	28,092,057
Deferred amounts on refunding bonds	48,482	-
	\$ 9,458,546	\$ 29,676,973
	Business-type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Net pension liability	\$ 157,402	\$ 57,825
Other postemployment benefit obligations payable	185,084	1,166,723
	\$ 342,486	\$ 1,224,548

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Long-Term Liabilities - In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as Capital Projects Fund expenditures.

Compensated Absences - The various collective bargaining agreements provide for the payment of accumulated vacation and sick leave upon separation from service. The liability for such accumulated leave is reflected in the government-wide and proprietary fund financial statements as current and long-term liabilities. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement. The liability for compensated absences includes salary related payments, where applicable.

Net Position - Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position on the statement of net position include net investment in capital assets, restricted for capital projects, permanent fund, special purposes, debt service, and risk retention. The remaining balance is classified as unrestricted.

Fund Balance - Generally, fund balance represents the difference between current assets and deferred outflows of resources and current liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard, the fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).

Restricted fund balance is reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws, or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification is used to report funds that are restricted for debt service obligations and for other items contained in the General Municipal Law of the State of New York.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balances - Continued

Fund Balance - Continued

Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to formal action of the entity's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by the adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, these funds may only be used for the purpose specified unless the City removes or changes the purpose by taking the same action that was used to establish the commitment.

Assigned fund balance in the General Fund represents amounts constrained either by policies of the City Council for amounts assigned for balancing the subsequent year's budget or the City Comptroller for amounts assigned for purchases on order, police purposes, fire purposes, parks, recreation programs, WWI memorial, and tax certiorari. Unlike commitments, assignments generally exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted, or committed fund balance amounts.

Unassigned fund balance in the General Fund represents amounts not classified as nonspendable, restricted, committed, or assigned. The General Fund is the only fund that would report a positive amount in unassigned fund balance. For all other governmental funds, unassigned fund balance can be negative, if the fund's liabilities and deferred inflows of resources, together with amounts already classified as nonspendable, restricted, and committed would exceed the fund's assets and deferred outflows of resources.

In order to calculate the amounts to report as restricted and unrestricted fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: committed, assigned, and unassigned.

f. Encumbrances

In governmental funds, encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General, Special Revenue, and Capital Projects Funds. Encumbrances outstanding at year-end are reported as assigned fund balance since they do not constitute expenditures or liabilities.

g. Estimates

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

h. Fair Value Measurements

The City reports certain assets at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

i. Fair Value of Financial Instruments

The framework for measuring fair value includes a three-level valuation hierarchy of fair value measurements. This valuation hierarchy is based on observable inputs and unobservable inputs. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect market assumptions and other inputs subject to management judgment. These inputs are incorporated in the following fair value hierarchy:

- Level 1 - inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 - inputs are other prices included within Level 1, that are observable for an asset or liability, either directly or indirectly.
- Level 3 - inputs are unobservable for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs, and the lowest priority to Level 3 inputs. If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority.

The City's investment in NYCLASS is reported at fair value using quoted prices for identical items that are not actively traded. The City considers its NYCLASS investments to be Level 2 within the hierarchy of fair value measurements.

The method described above may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the City believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

j. Subsequent Events Evaluation by Management

The City has evaluated subsequent events for potential recognition or disclosure through July 23, 2020, the date the financial statements were available to be issued.

The City's operations are affected by the ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. Management of the City have identified various sources of revenue that will likely be adversely impacted by the pandemic, creating possible future budget shortfalls. Such revenue items include sales tax receipts, hotel occupancy tax, building permit revenues, parking revenues, state aid and recreation program revenues. Additionally, the City anticipates future unforeseen expenditures derived from the COVID-19 pandemic that may be incurred in future periods.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

j. Subsequent Events Evaluation by Management - Continued

In order to alleviate the effects of the COVID-19 pandemic, management has presented the City Council with potential expense reductions, including but not limited to, hiring freezes, deferral of capital and equipment funding and the deferral of consulting costs associated with the study of several City operations. At the date of this report, no significant decisions or undertakings have been made in response to these potential expense reductions.

Management of the City continues to monitor the impact that the COVID-19 pandemic will have on its financial position and results of operations during the year ended December 31, 2020 and beyond.

Note 2 - Stewardship, Compliance, and Accountability

a. Budgetary Data

The City generally follows the procedures enumerated below in establishing the budgetary data reflected in the financial statements:

- a) On or before the seventh day of November, the City Manager submits to the City Council a tentative budget presenting a financial plan for conducting the affairs of the City for the ensuing fiscal year.
- b) Upon receipt of the Manager's tentative budget and prior to a public hearing, the City Council may, by a vote of at least four members of the City Council, make changes in the tentative budget.
- c) After considering the tentative budget, but not later than the first Wednesday in December and with a public notice published ten days in advance, the City Council holds a public hearing on the proposed budget.
- d) After the public hearing, but not later than December 31st, the City Council adopts the budget presented at the public hearing as submitted or amended. Amendments made between the time of the public hearing and the date of adoption, which increase total estimated revenues or total appropriations, require an affirmative vote of at least five members of the City Council.
- e) Formal budgetary integration is employed during the year as a management control device for General, Special Revenue, and Debt Service Funds.
- f) Budgets for General, Special Revenue, and Debt Service Funds are legally adopted annually on a basis consistent with U.S. GAAP. The Capital Projects Fund is budgeted on a project basis. Annual budgets are not adopted for the proprietary funds.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 2 - Stewardship, Compliance, and Accountability - Continued

a. Budgetary Data

- g) The City Manager may, at any time during the fiscal year, transfer part or all of any unencumbered appropriation balance among programs or accounts within a department, office, or agency under his/her supervision, and such transfers are reported to the Council at or prior to the next City Council meeting. The City Council may, by resolution, transfer part or all of any unencumbered appropriation balance among programs or accounts of a Board or commission or within a department, office, or agency, or from one Board, commission, department, office, or agency to another. No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof.
- h) Appropriations in General, Special Revenue, and Debt Service Funds lapse at the end of the fiscal year, except that outstanding encumbrances are reappropriated in the succeeding year pursuant to the Uniform System of Accounts promulgated by the Office of the State Comptroller.

Budgeted amounts are as originally adopted, or as amended by the City Council. Individual amendments for the current year were not material in relation to the original appropriations that were amended.

b. Property Tax Limitation

On June 24, 2011, the Governor signed Chapter 97 of the Laws of 2011 (Tax Levy Limitation Law). This applies to all local governments. The Tax Levy Limitation Law became permanent as part of the 2019/2020 New York State budget. With some exceptions, the Tax Levy Limitation Law limits the amount local governments can increase property taxes to the lower of two percent (2%), or the rate of inflation. On an annual basis, local governments are responsible for reporting to the New York State Office of the State Comptroller (OSC) the information necessary to calculate their tax levy limit and whether they plan to stay with the tax cap. Local government boards must pass a local law or resolution by at least sixty percent (60%) vote to override the tax cap.

c. Capital Projects Fund Project Deficits

The following capital projects reflect deficits at December 31, 2019 due to expenditures exceeding current financing on the projects. These deficits will be eliminated with the subsequent receipt or issuance of authorized financing.

EPS Hewlett Avenue Pump	\$ 1,135,890
CBD Streetscape Improvement	930,675
Central Avenue Pump Station	476,474
2020 Rye Town Park Improvement	409,412
Kirby Lane Sanitary Sewer	405,555
2013 Sidewalk Replacement Program	250,000
Safe Routes to School	222,896
Annual Street Resurfacing Program	175,403
Kirby Lane Culvert	115,924
Boston Post Road Rock Stabilization	35,989
Dearborn Seawall Construction	34,282
Firemen Memorial Intersection	24,823
Theodore Fremd Senior Housing	21,250
16 City Master Plan	16,517

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds

a. Taxes Receivable

Taxes receivable at December 31, 2019 consisted of the following:

City taxes, current	\$ 1,594,267
City taxes, delinquent	190,435
School district taxes, current	<u>280,642</u>
	<u>\$ 2,065,344</u>

School district taxes are offset by liabilities to the school district, which will be paid no later than July 1, 2020. Taxes receivable are also partially offset in the fund financial statements by deferred tax revenues of \$371,177, which represents the receivable that was not collected within the first sixty days of the subsequent year. School and County taxes receivable in the amount of \$1,248,725 are also classified as nonspendable fund balance in the fund financial statements, which represents an estimate of taxes receivable that will not be collected within the subsequent year.

b. Due From/To Other Funds

The balances reflected as due from/to other funds at December 31, 2019 were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Cable TV Fund	\$ 43,649
	Capital Projects Fund	2,222,893
	Boat Basin Fund	8,814
	Golf Club Fund	92,529
	Building and Vehicle Maintenance Fund	<u>110,047</u>
		2,477,932
Capital Projects Fund	Cable TV Fund	1,010,665
	General Fund	<u>50,000</u>
		1,060,665
Building and Vehicle Maintenance Fund	General Fund	125,099
Golf Club Fund	General Fund	1,331
Boat Basin Fund	General Fund	665
	Agency Fund	<u>171</u>
		836
		<u>\$ 3,665,863</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

c. Capital Assets

Changes in the City's capital assets are as follows:

Business-type Activities	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Capital assets not being depreciated				
Land	\$ 1,700,408	\$ -	\$ -	\$ 1,700,408
Construction in progress	872,407	50,745	738,341	184,811
Total capital assets not being depreciated	<u>2,572,815</u>	<u>50,745</u>	<u>738,341</u>	<u>1,885,219</u>
Depreciable capital assets				
Buildings	11,759,480	-	-	11,759,480
Improvements	9,610,010	1,151,117	-	10,761,127
Machinery and equipment	1,469,467	100,151	-	1,569,618
Total depreciable capital assets	<u>22,838,957</u>	<u>1,251,268</u>	<u>-</u>	<u>24,090,225</u>
Less accumulated depreciation				
Buildings	6,113,860	-	-	6,113,860
Improvements	7,425,496	-	-	7,425,496
Machinery and equipment	1,314,940	669,361	-	1,984,301
Total accumulated depreciation	<u>14,854,296</u>	<u>669,361</u>	<u>-</u>	<u>15,523,657</u>
Net depreciable capital assets	<u>7,984,661</u>	<u>581,907</u>	<u>-</u>	<u>8,566,568</u>
Total business-type capital asset activities	<u>\$ 10,557,476</u>	<u>\$ 632,652</u>	<u>\$ 738,341</u>	<u>\$ 10,451,787</u>

Business-type Activities	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Capital assets not being depreciated				
Land	\$ 1,700,408	\$ -	\$ -	\$ 1,700,408
Construction in progress	872,407	50,745	738,341	184,811
Total capital assets not being depreciated	<u>2,572,815</u>	<u>50,745</u>	<u>738,341</u>	<u>1,885,219</u>
Depreciable capital assets				
Buildings	11,759,480	-	-	11,759,480
Improvements	9,610,010	1,151,117	-	10,761,127
Machinery and equipment	1,469,467	100,151	-	1,569,618
Total depreciable capital assets	<u>22,838,957</u>	<u>1,251,268</u>	<u>-</u>	<u>24,090,225</u>
Less accumulated depreciation				
Buildings	6,113,860	-	-	6,113,860
Improvements	7,425,496	-	-	7,425,496
Machinery and equipment	1,314,940	669,361	-	1,984,301
Total accumulated depreciation	<u>14,854,296</u>	<u>669,361</u>	<u>-</u>	<u>15,523,657</u>
Net depreciable capital assets	<u>7,984,661</u>	<u>581,907</u>	<u>-</u>	<u>8,566,568</u>
Total business-type capital asset activities	<u>\$ 10,557,476</u>	<u>\$ 632,652</u>	<u>\$ 738,341</u>	<u>\$ 10,451,787</u>

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

c. Capital Assets - Continued

Depreciation expense was charged to the City's functions and programs as follows:

Governmental activities		
Transportation	\$	247,769
Home and community services		275,892
Capital assets held by the government's internal service fund are charged to the various functions based on their usage of the assets		1,235,078
Total depreciation expense for governmental activities	\$	1,758,739
Business-type activities		
Boat Basin	\$	122,441
Golf Club		546,920
Total depreciation expense for business-type activities	\$	669,361

d. Capital Lease Obligations

The City had a capital lease for the acquisition of a telephone system. The lease called for monthly payments totaling \$4,506, including imputed interest of 4.43%. The lease matured in July 2019.

e. Accrued Liabilities

Accrued liabilities at December 31, 2019 were as follows:

	Governmental Activities	Business- Type Activities	Total
Payroll and employee benefits	\$ 725,261	\$ 243,120	\$ 968,381
Claims	236,841	-	236,841
	\$ 962,102	\$ 243,120	\$ 1,205,222

f. General Claim Liabilities

The Risk Retention Fund reflects general claim liabilities. General claim liabilities are based upon estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported, but not settled, and of claims that have been incurred but not reported. The length of time for which such costs must be estimated varies depending on the coverage involved. Because actual claim costs depend on such complex factors, such as inflation, changes in doctrines of legal liability, and damage awards, the process used in computing claim liabilities does not necessarily result in an exact amount. Using a variety of actuarial and statistical techniques, general claim liabilities are recomputed periodically to produce current estimates. These estimates reflect recent settlements, claim frequency, and other economic and social factors. A provision for inflation in the calculation of estimated future claim costs is implicit in the calculation because reliance is placed both on actual historical data that reflect past inflation and other factors that are considered to be appropriate modifiers of past experience.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

An analysis of the activity of unpaid claim liabilities is as follows:

	<u>General Liability</u>
Balance, <i>January 1, 2018</i>	\$ 431,355
Provision for claims and claim adjustment expenses	210,612
Claims and claims adjustment expenses paid	<u>(125,856)</u>
Balance, <i>December 31, 2018</i>	516,111
Provision for claims and claim adjustment expenses	125,920
Claims and claims adjustment expenses paid	<u>(168,584)</u>
Balance, <i>December 31, 2019</i>	<u>\$ 473,447</u>

g. *Pension Plans*

Plan Description and Benefits Provided

The City participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS), which are collectively referred to as New York State and Local Retirement System (the System). These are cost-sharing, multiple-employer retirement systems. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the Trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four-year term. System benefits are established under the provisions of the New York State Retirement and Social Security Law (NYSRSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship, and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute.

The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The City also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

g. Pension Plans - Continued

Contributions

Most members of the System who joined on or before July 26, 1976 are enrolled in a noncontributory plan. Members of the System who joined after July 26, 1976 are enrolled in a contributory plan which requires a 3% contribution of their salary. As a result of Article 19 of the NYSRSSL, eligible Tier 3 and Tier 4 employees with a membership date after July 26, 1976 who have ten or more years of membership or credited service with the System are not required to contribute. Generally, members of the System may retire at 55; however, members of Tiers 2, 3, 4, and 5 will receive a reduced benefit if they retire before 62 with less than 30 years of service. Tier 5 members must be 62 years of age with at least 10 years of service credit to retire with full benefits, and employees with less than five years of service may withdraw and obtain a refund, including interest, of the accumulated employee contributions. The full benefit age for Tier 6 is 63 for System members. Tier 6 members with 10 years of service or more can retire as early as age 55 with reduced benefits. The contribution rate varies from 3% to 6% depending on salary. Members are required to contribute for all years of service. The average contribution rate for ERS and PFRS for the fiscal year ended March 31, 2016 was approximately 18.2% and 24.7% of payroll, respectively. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Contributions made to the Systems for the current and two preceding years were as follows:

	ERS	PFRS
2019	\$ 1,084,654	\$ 1,583,987
2018	1,129,375	1,408,886
2017	1,112,971	1,424,226

These contributions were equal to the 100% of the actuarially required contributions for each respective year.

The current PFRS contribution of \$1,583,987 was charged to the General Fund. The current ERS contribution for the City was charged to various departments within the funds identified below.

Fund	Amount
General	\$ 880,470
Cable TV	15,848
Boat Basin	10,326
Golf Club	84,240
Building and Vehicle Maintenance	93,770
	\$ 1,084,654

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

g. Pension Plans - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the City reported a liability of \$4,668,619 in the governmental activities statement of net position and \$170,235 in the business-type activities statement of net position for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2019, the City's proportion was .0282664% in the Employee Retirement System and .1691106% in the Police and Fire Retirement System.

For the year ended December 31, 2019, the City recognized pension expense of \$3,255,185 in the governmental activities and \$116,475 in the business-type activities. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,049,828	\$ 425,814
Changes of assumptions	1,491,051	-
Net differences between projected and actual investment earnings on pension plan investments	-	1,038,328
Changes in proportion and differences between employer contributions and proportionate share of contributions	433,909	120,774
City contributions subsequent to the measurement date	1,978,874	-
Total	\$ 4,953,662	\$ 1,584,916

	Business-Type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 33,523	\$ 11,428
Changes of assumptions	42,790	-
Net differences between projected and actual investment earnings on pension plan investments	-	43,692
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,218	2,705
City contributions subsequent to the measurement date	68,871	-
Total	\$ 157,402	\$ 57,825

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

g. Pension Plans - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Governmental Activities	Type Type-Activities	Total
Year ending December 31,			
2020	\$ 1,155,292	\$ 41,313	\$ 1,196,605
2021	(408,970)	(32,671)	(441,641)
2022	1,297	(1,870)	(573)
2023	577,879	23,934	601,813
2024	64,374	-	64,374
Total	\$ 1,389,872	\$ 30,706	\$ 1,420,578

Actuarial Assumptions

The total pension liability at March 31, 2019 was determined by using an actuarial valuation as of April 1, 2018, with update procedures used to roll forward the total pension liability to March 31, 2019. Significant actuarial assumptions used in the valuation were as follows:

Actuarial Cost Method	Entry age normal
Inflation Rate	2.5 percent
Salary Scale	
ERS	3.8 percent, indexed by service
PFRS	4.5 percent, indexed by service
Investment rate of return, including inflation	7.0 percent compounded annually, net of expenses
Decrement	Based on FY 2011-2015 experience
Mortality improvement	Society of Actuaries' Scale MP-2014

Annuitant mortality rates are based on the April 1, 2010 to March 31, 2015 System's experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2014.

The actuarial assumptions used in the April 1, 2018 valuation are based on the results of an actuarial experience study for the period April 1, 2010 to March 31, 2015.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

g. *Pension Plans - Continued*

Actuarial Assumptions - Continued

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2019 are summarized below.

Asset Type	Target Allocation	Long-Term Expected Real Rate
Domestic equity	36.00%	4.55%
International equity	14.00%	6.35%
Private equity	10.00%	7.50%
Real estate	10.00%	5.55%
Absolute return strategies	2.00%	3.75%
Opportunistic portfolio	3.00%	5.68%
Real assets	3.00%	5.29%
Bonds and mortgages	17.00%	1.31%
Cash	1.00%	-0.25%
Inflation-indexed bonds	4.00%	1.25%
	100.00%	

Discount Rate

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

g. *Pension Plans - Continued*

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.0%)	Current Discount (7.0%)	1% Increase (8.0%)
City's proportionate share of the net pension liability (asset)			
Business-Type Activities	\$ 744,294	\$ 170,235	\$ (312,016)
Governmental Activities	18,261,315	4,668,619	(6,713,478)
	\$ 19,005,609	\$ 4,838,854	\$ (7,025,494)

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2019 were as follows:

	(Dollars in Thousands)		
	Employee's Retirement System	Police and Fire Retirement System	Total
Employers' total pension liability	\$ 189,803,429	\$ 34,128,100	\$ 223,931,529
Plan net position	(182,718,124)	(32,451,037)	(215,169,161)
Employers' net pension liability	\$ 7,085,305	\$ 1,677,063	\$ 8,762,368
Ratio of plan net position to the employers' total pension liability	96.3%	95.1%	96.1%

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

h. Long-Term Liabilities

The changes in the City's long-term liabilities were as follows:

	Year Ended December 31, 2019				
	Balance January 1, 2019	New Issues/ Additions	Maturities, Refundings and/or Payments	Balance December 31, 2019	Due Within On Year
Governmental activities					
Bonds payable	\$ 9,345,000	\$ 2,025,000	\$ 3,725,000	\$ 7,645,000	\$ 1,510,000
Plus unamortized premium on bonds	156,328	305,915	78,550	383,693	55,948
	<u>9,501,328</u>	<u>2,330,915</u>	<u>3,803,550</u>	<u>8,028,693</u>	<u>1,565,948</u>
Other non-current liabilities					
Capital lease obligations	22,808	-	22,808	-	-
Certiorari claims payable	939,046	95,611	-	1,034,657	-
Compensated absences	1,375,450	212,851	137,545	1,450,756	145,076
Net pension liability	2,461,285	4,629,031	2,421,697	4,668,619	-
Claims payable	-	1,000,000	-	1,000,000	-
Other postemployment benefit obligations payable	103,026,881	11,603,442	33,450,954	81,179,369	-
	<u>107,825,470</u>	<u>17,540,935</u>	<u>36,033,004</u>	<u>89,333,401</u>	<u>145,076</u>
Governmental activities long-term liabilities	<u>\$ 117,326,798</u>	<u>\$ 19,871,850</u>	<u>\$ 39,836,554</u>	<u>\$ 97,362,094</u>	<u>\$ 1,711,024</u>
Other non-current liabilities					
Capital lease obligations	3,881	-	3,881	-	-
Compensated absences	73,602	-	11,290	62,312	8,968
Net pension liability	75,250	190,174	95,189	170,235	-
Other postemployment benefit obligations payable	4,449,749	315,592	1,393,790	3,371,551	-
	<u>4,602,482</u>	<u>505,766</u>	<u>1,504,150</u>	<u>3,604,098</u>	<u>8,968</u>
Business-type activities long-term liabilities	<u>\$ 4,602,482</u>	<u>\$ 505,766</u>	<u>\$ 1,504,150</u>	<u>\$ 3,604,098</u>	<u>\$ 8,968</u>

The liabilities for compensated absences, the net pension liability and other post-employment benefit obligations are liquidated by the General, Cable TV, Boat Basin, Golf and Building, and Vehicle Maintenance Funds. The General Fund liquidates claims liabilities. The Boat Basin, Golf and Building, and Vehicle Maintenance Funds liquidate the capital lease obligations. The City's governmental fund indebtedness for bonds is satisfied by the Debt Service Fund, which is funded by the General Fund.

Bonds Payable

Bonds payable at December 31, 2019 are comprised of the following individual issues:

Purpose	Year of Issue	Original Issue Amount	Final Maturity	Interest Rates	Amount Outstanding at December 31, 2019
EFC - Land Acquisition	2004	\$ 1,708,013	August 2024	4.061 to 4.964	\$ 505,000
Refunding Bonds	2010	8,965,000	September 2021	3.000 to 4.000	945,000
EFC - Kirby Lane Sewer	2010	2,373,374	April 2039	1.414 to 4.603	1,655,000
Refunding Bonds	2013	5,175,000	December 2025	0.625 to 2.500	2,515,000
Refunding Bonds	2019	2,025,000	September 2030	2.000 to 5.000	2,025,000
					<u>\$ 7,645,000</u>

Interest expenditure/expense of \$95,156 and \$201,314 was recorded in the Debt Service Fund and the Internal Service Fund, respectively. Interest expense of \$238,556 was recorded in the government-wide financial statements for governmental activities.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

h. Long-Term Liabilities - Continued

Payments to Maturity

The annual requirements to amortize all bonded debt outstanding, including interest of \$1,316,294 as of December 31, 2019 are as follows:

Year	Governmental Activities		
	Principal	Interest	Total
2020	\$ 1,510,000	\$ 250,700	\$ 1,760,700
2021	860,000	190,427	1,050,427
2022	750,000	165,990	915,990
2023	775,000	143,549	918,549
2024	795,000	122,603	917,603
2025-2029	1,855,000	324,824	2,179,824
2030-2034	655,000	89,381	744,381
2035-2039	445,000	28,820	473,820
	\$ 7,645,000	\$ 1,316,294	\$ 8,961,294

The above general obligation bonds are direct obligations of the City for which its full faith and credit are pledged and are payable from taxes levied on all taxable real property within the City.

Advance Refunding

The City has defeased certain debt obligations, whereby the proceeds of the new obligations were placed in an irrevocable trust to provide for all future debt service payments on the defeased obligations. At December 31, 2019, approximately \$4,935,000 of such defeased obligations were outstanding. The assets and liabilities related to these obligations are not reported in the accompanying financial statements.

Certiorari Claims Payable

Certiorari claims payable is comprised of a liability of \$1,034,657 for tax certiorari refunds, which were not due and payable at year-end. This amount represents likely tax certiorari refunds based upon proceedings pending against the City to reduce assessments upon which taxes had been levied. This amount has been recorded as an expense in the government-wide financial statements.

Compensated Absences

Vacation time is generally taken in the year subsequent to the year in which it is earned, although employees may be granted permission to carry over unused vacation time beyond one year. Employees may be paid up to 36 days of unused vacation time upon separation of service.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

h. Long-Term Liabilities - Continued

Compensated Absences - Continued

Full-time administrative employees and full-time employees who are members of the Civil Service Employees Association (CSEA) Clerical Unit hired prior to January 1, 1977, may accrue a maximum of 365 sick leave days, and those hired on or after January 1, 1977, may accrue a maximum of 250 sick leave days. Full-time employees who are members of the CSEA Public Works Unit hired prior to January 1, 1977, may accrue a maximum of 365 sick leave days, and those hired on or after January 1, 1977, may accrue a maximum 200 sick leave days. The City will pay accrued sick time to all full-time administrative employees at the daily rate of pay for each day of accrued sick leave in excess of 165 days, to a maximum of 35 days. The City will pay accrued sick time to all full-time CSEA Clerical Unit employees who have 20 years of service with the City at the daily rate of pay for each day of accrued sick leave in excess of 165 days, to a maximum of 35 days. The City will pay accrued sick time to police officers who retire and have accumulated sick leave in excess of 220 days, in an amount equal to two day's pay per year of service to a maximum of 40 days. There is no payment of accrued sick time upon retirement to firefighters. The value of the compensated absences has been reflected as a liability in the government-wide and proprietary fund financial statements, and as restricted fund balance in the governmental fund financial statements.

Other Postemployment Benefit Obligations Payable

In addition to providing pension benefits, the City provides certain health care benefits for retired employees through a single employer defined benefit plan. A summary of active employees and retired employees covered under this benefit plan as of December 31, 2019 is as follows:

Active employees	146
Retired employees	<u>134</u>
	<u>280</u>

The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the City may vary according to the length of service. The cost of providing postemployment health care benefits is shared between the City and the retired employee. Substantially all of the City's employees may become eligible for those benefits if they reach normal retirement age while working for the City. The cost of retiree health care benefits is recognized as expenditure as claims are paid in the fund financial statements. The City is not required to fund the benefit plan other than the pay-as-you-go amount necessary to provide current benefits to retirees. For the year ended December 31, 2019, the City paid \$2,857,675 and \$119,070 on behalf of the plan members within the governmental activities and business-type activities, respectively. The benefit plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the benefit plan.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

h. Long-Term Liabilities - Continued

Other Postemployment Benefit Obligations Payable - Continued

At December 31, 2019, the City reported a liability of \$81,179,369 and \$3,371,551 for its OPEB liability in the governmental activities and business-type activities, respectively. The OPEB liability was measured as of January 1, 2019 by an actuarial valuation using census data information as of December 31, 2019. For the year ended December 31, 2019, the City recognized OPEB expense of \$6,349,900 and \$264,579 in the governmental activities and business-type activities, respectively. At December 31, 2019, the City reported deferred outflows of resources of resources and deferred inflows of resources related to OPEB from the following sources:

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 28,092,057
Change of assumptions	4,456,402	-
Total	\$ 4,456,402	\$ 28,092,057

	Business-Type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,166,723
Change of assumptions	185,084	-
Total	\$ 185,084	\$ 1,166,723

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Governmental Activities	Business Type-Activities	Total
Year ended December 31,			
2020	\$ (3,407,939)	\$ (141,539)	\$ (3,549,478)
2021	(3,407,939)	(141,539)	(3,549,478)
2022	(3,407,939)	(141,539)	(3,549,478)
2023	(3,407,939)	(141,539)	(3,549,478)
2024	(3,407,939)	(141,539)	(3,549,478)
Thereafter	(6,595,960)	(273,944)	(6,869,904)
	\$ (23,635,655)	\$ (981,639)	\$ (24,617,294)

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

h. Long-Term Liabilities - Continued

Other Postemployment Benefit Obligations Payable - Continued

The total OPEB liability at December 31, 2019 was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>Factor</u>
Discount rate	3.26%
Valuation date	January 1, 2019
Salary Scale	3.00% per annum
Mortality	RP-2014 mortality table MP-2016 projection
Marital rate	70% of males and 50% of females are assumed married. Wife is assumed to be the same age as the husband.
Inflation rate	3.00% per annum
Health care cost trend rate assumed increase	Year 1 - 8.0%, Year 2 - 7.5%, Year 3 - 7.0%, Year 4 - 6.5% Year 5 - 6.0%, Year 6 - 5.5%, Year 7+ - 5.0%

Actuarial valuations involve estimates and assumptions about the probability of events far into the future and are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. These calculations are designed to reduce short-term volatility in actuarial accrued liabilities. Projected benefits are based on the types of benefits provided at the time of each valuation and on the cost sharing provisions then in effect.

Changes in the net OPEB liability are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Balance as of January 1, 2019	\$ 103,026,881	\$ 4,449,749	\$ 107,476,630
Changes for the year			
Service cost	2,646,246	110,260	2,756,506
Interest	3,703,654	154,319	3,857,973
Difference between expected and actual experience	(30,593,279)	(1,274,720)	(31,867,999)
Change in assumptions	5,253,542	51,013	5,304,555
Benefit payments	(2,857,675)	(119,070)	(2,976,745)
Net changes	<u>(21,847,512)</u>	<u>(1,078,198)</u>	<u>(22,925,710)</u>
Balance as of December 31, 2019	<u>\$ 81,179,369</u>	<u>\$ 3,371,551</u>	<u>\$ 84,550,920</u>

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

h. Long-Term Liabilities - Continued

Other Postemployment Benefit Obligations Payable - Continued

The following presents the OPEB liability of the Plan as of December 31, 2019 using current health care cost trend rates as well as what the OPEB liability would be if it were calculated using health care cost trend rates 1% lower or 1% higher than the current rates:

	1% Decrease	Current Rates	1% Increase
OPEB liability			
Business-Type Activities	\$ 2,783,873	\$ 3,371,551	\$ 4,075,249
Governmental Activities	67,029,415	81,179,369	98,122,833
	\$ 69,813,288	\$ 84,550,920	\$ 102,198,082

The following presents the OPEB liability of the plan as of December 31, 2019 calculated using the discount rate of 3.26%, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 2.26%	Current Discount 3.26%	1% Increase 4.26%
OPEB liability			
Business-Type Activities	\$ 2,783,873	\$ 3,371,551	\$ 4,075,249
Governmental Activities	67,029,415	81,179,369	98,122,833
	\$ 69,813,288	\$ 84,550,920	\$ 102,198,082

i. Significant Commitments - Encumbrances

As discussed in Note 2a, Budgetary Data, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At December 31, 2019, the amount of encumbrances expected to be honored upon performance by the vendor in the next year are as follows:

Fund	
General	\$ 525,043
Cable TV Fund	41,081
Total	\$ 566,124

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

j. Revenues and Expenditures

Interfund Transfers

Interfund transfers are defined as the flow of assets (such as cash or goods and services) between funds of the City without equivalent flows of assets in return and without a requirement for repayment. Interfund transfers for the year ended December 31, 2019 are as follows:

Transfers Out	Transfers In				Total
	General	Capital Projects	Non-Major Governmental	Internal Service	
General	\$ -	\$ 3,180,000	\$ 277,996	\$ 151,106	\$ 3,609,102
Cable TV Fund	25,000	1,010,665	-	-	1,035,665
Total	\$ 25,000	\$ 4,190,665	\$ 277,996	\$ 151,106	\$ 4,644,767

Transfers are used to 1) move revenues from the fund with collection authorization to the Debt Service Fund as debt service principal and interest payments become due and 2) move unrestricted General Fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

k. Net Position and Fund Balance

The components of net position are detailed below:

Net Investment in Capital Assets - the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.

Restricted for Capital Projects - the component of net position that reports the amounts restricted for capital projects, exclusive of unexpended bond proceeds and unrestricted interest earnings.

Restricted for Permanent Fund - the component of net position that reports the difference between the assets and liabilities of the non-expendable trust with constraints placed on their use by an external party.

Restricted for Special Purposes - the component of net position that reports the difference between assets and liabilities of certain police department, fire department, parks, recreation, and WWI memorial programs with constraints placed on their use by external parties.

Restricted for Debt Service - the component of net position that reports the difference between the assets and liabilities of the Debt Service Fund with constraints placed on their use by New York State Local Finance Law.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

k. Net Position and Fund Balance - Continued

Restricted for Risk Retention - the component of net position that provides for the payment of self-insured general and liability claims pursuant to New York State Law.

Unrestricted - all other amounts that do not meet the definition of "restricted" or "net investment in capital assets."

	December 31, 2019				
	General Fund	Cable TV Fund	Capital Projects Fund	Non-Major Governmental Funds	Total
Nonspendable					
Prepaid expenditures	\$ 665,598	\$ 1,668	\$ -	\$ -	\$ 667,266
Long-term receivables	1,248,725	-	-	-	1,248,725
Permanent Fund	-	-	-	20,000	20,000
Total nonspendable	1,914,323	1,668	-	20,000	1,935,991
Restricted					
Compensated absences	1,377,423	16,587	-	-	1,394,010
Police purposes	89,250	-	-	-	89,250
Fire purposes	3,250	-	-	-	3,250
Parks	19,650	-	-	-	19,650
Recreation programs	519,564	-	-	-	519,564
WWI memorial	4,151	-	-	-	4,151
9/11 memorial	250	-	-	-	250
Capital projects	-	-	4,025,144	-	4,025,144
Permanent Fund	-	-	-	373	373
Debt service	-	-	-	39,145	39,145
Total restricted	2,013,538	16,587	4,025,144	39,518	6,094,787
Assigned					
Purchases on order					
General government support	100,825	-	-	-	100,825
Public safety	287,753	-	-	-	287,753
Transportation	38,866	-	-	-	38,866
Culture and recreation	97,599	-	-	-	97,599
Home and community services	-	41,081	-	-	41,081
	525,043	41,081	-	-	566,124
Other					
Subsequent year's expenditures	3,932,800	-	-	-	3,932,800
Insurance	750,000	-	-	-	750,000
Tax certiorari	1,034,657	-	-	-	1,034,657
Cable TV	-	125,274	-	-	125,274
Total assigned	6,242,500	166,355	-	-	6,408,855
Unassigned	3,695,804	-	-	-	3,695,804
Total fund balances	\$13,866,165	\$ 184,610	\$ 4,025,144	\$ 59,518	\$18,135,437

Certain elements of fund balance are described above. Those additional elements which are not reflected in the statement of net position but are reported in the governmental funds balance sheet are described below.

Prepaid expenditures represent workers' compensation insurance, retirement, and other costs paid in advance. The amount is classified as nonspendable to indicate that funds are not "available" for appropriation or expenditure even though they are a component of current assets.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 3 - Detailed Notes on All Funds - Continued

k. Net Position and Fund Balance - Continued

Long-term receivables have been classified as nonspendable to indicate the long-term nature of taxes receivable collected for other governments. These funds are not "available" for appropriation or expenditure even though they are a component of current assets.

Amounts restricted for compensated absences represent funds set aside for the payment of accumulated vacation and sick leave in accordance with various collective bargaining agreements and the General Municipal Law of the State of New York. These funds are not "available" for appropriation or expenditure.

Purchases on order are assigned and represent the City's intention to honor the contracts in process at year-end. The subsequent year's appropriations will be amended to provide authority to complete the transactions.

Other assignments of fund balance are not legally required segregations but represent intended use for a specific purpose. At December 31, 2019, the City Council has assigned the above amounts to be appropriated for the ensuing year's budget, police purposes, fire purposes, the acquisition and/or embellishment of parks and playgrounds, recreational programs, insurance, tax certiorari settlements and Cable TV.

Unassigned fund balance in the General Fund represents amounts not classified as nonspendable, restricted, or assigned.

Note 4 - Commitments and Contingencies

a. Litigation and Contingencies

The City is a party to various legal proceedings, including negligence suits, some of which involve serious inquiry. Many of these actions arise in the normal course of the City's operations. The City records accruals for claims liability to the extent that management concludes their occurrence is probable and the related damages are estimable. If the range of the liability is probable and estimateable, the City accrues the amount most likely to be paid. Changes in the City's claim liability from 2018 to 2019 are shown in footnote 3h.

The City is a defendant in a certain lawsuit that commenced in February 2020. It is the opinion of the City's counsel that an unfavorable outcome with respect to the lawsuit is probable, with potential damages estimated to total \$1,000,000. Currently, the City does not have insurance coverage with respect to the matter. Accordingly, the City has reported a \$1,000,000 claims payable liability within the City's governmental activities in the government-wide financial statements.

The City is also a defendant in numerous pending tax certiorari proceedings, the results of which cannot be determined at this time. Any refunds resulting from adverse settlements will be funded in the year in which the payments are made.

Certain other claims cannot be estimated as they involve complex issues. Often these issues are subject to substantial uncertainties and, therefore, the probability of loss or an estimation of damages cannot be determined.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 4 - Commitments and Contingencies - Continued

b. Other Contingencies

The City participates in various Federal grant programs. These programs are subject to program compliance audits pursuant to the Single Audit Act. The amount of expenditures/expenses that may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates such amounts, if any, to be immaterial.

c. Risk Management

The City purchases various conventional insurance policies to reduce its exposure to loss. The general liability, law enforcement, and public official policies maintained provide coverage up to \$1 million per occurrence and \$2 million in the aggregate, with a self-insured retention level of \$50,000 per occurrence. The City also maintains an umbrella liability policy which provides coverage up to \$10 million. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Accrued liabilities in the Risk Retention Fund include provisions for claims reported and claims incurred but not reported (IBNR's).

The City, along with other municipal entities, participates in the Municipal Employee Benefits Consortium (MEBCO). MEBCO is a public entity risk pool currently operating as a common risk management and health insurance program for its members. MEBCO was formed in April 1988 pursuant to an act of the Board of Legislators of the County of Westchester. This act provides cities and villages throughout Westchester County with an opportunity to participate in a cooperative program for providing health benefits to municipal employees by entering into an intermunicipal agreement pursuant to Article 5-G of the General Municipal Law of the State of New York. The purpose of the pool is to stabilize the cost of medical benefits provided to employees (see unpaid claim liabilities). MEBCO functions primarily as a claims service whereby each participating municipality retains its own risk. MEBCO does not transfer risk since charges to each municipality are ultimately determined by their individual claims/loss experience. The City pays the pool an annual provision for its health coverage.

Workers' compensation insurance is secured with statutory coverage. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

d. Tax Abatements

The City negotiates property tax abatement agreements on an individual basis. The City has a tax abatement agreement with one entity as of December 31, 2019:

Agreement	Start Date	Taxable Assessed Value	Tax Rate	Tax Value	PILOT Received	Taxes Abated
HONY Housing Development Fund Corp. & Rye Manor	November 25, 2013	\$ 345,000	\$ 176.76	\$ 60,982	\$ 33,942	\$ 27,040

A copy of the agreement may be obtained from Joseph Fazzino, Deputy City Comptroller, City of Rye, 1051 Boston Post Road, Rye New York 10580.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 5 - Accounting Standards Issued But Not Yet Implemented

GASB Statement No. 83, *Certain Asset Retirement Obligations*. This statement establishes criteria for determining the timing and pattern of recognition for a liability and corresponding deferred outflow of resources for asset retirement obligations. This statement required that recognition occur when the liability is both incurred and reasonably estimable. The requirements of this statement, as delayed by GASB 95, are effective for reporting periods beginning after June 15, 2019.

GASB Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities for all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement, as delayed by GASB 95, are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 87, *Leases*. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and the recognition of inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement, as delayed by GASB 95, are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this statement, as delayed by GASB 95, are effective for reporting periods beginning after June 15, 2019.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this statement. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this statement, as delayed by GASB 95, are effective for reporting periods beginning after December 15, 2020.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 5 - Accounting Standards Issued But Not Yet Implemented - Continued

GASB Statement No. 90, Majority Equity Interest. This statement will provide financial reporting users with information related to the presentation of majority equity interests in legally separate organizations. In addition, this statement requires the reporting of information about component units if the government acquires a 100% equity interest about the cost of services to be provide by the component unit in relation to the consideration provided to acquire the component unit. The requirements for this statement, as delayed by GASB 95, are effective for reporting periods beginning after December 15, 2019.

GASB Statement No. 91, Conduit Debt Obligations. This statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice. This statement clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer, establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations, and improves note disclosures. The requirements for this statement, as delayed by GASB 95, are effective for reporting periods beginning after December 15, 2021.

GASB Statement No. 92, Omnibus 2020. This statement addresses a variety of topics including leases, intra-entity transfers, fiduciary activities, public entity risk pools/reinsurance recoveries, fair value measurements, and derivative instrument technology. The requirements of this statement, as delayed by GASB 95, are effective for periods beginning after June 15, 2021.

GASB Statement No. 93, Replacement of Interbank Offered Rates. This statement addresses governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) – most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions to the reference rate. The objective of this statement is to address accounting and financial reporting implications that result from the replacement of IBOR, such as providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment, clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate, removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap, and clarifying the definition of reference rate. The requirements of this statement, as delayed by GASB 95, are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital assets (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which GASB defines in this statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

City of Rye, New York

Notes to Financial Statements December 31, 2019

Note 5 - Accounting Standards Issued But Not Yet Implemented - Continued

This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this statement are effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Under this statement, a government generally should recognize a right-to-use subscription asset and a corresponding subscription liability. The requirements of this statement are effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Service Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this statement are to (1) increase consistency and comparability relating to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit plans as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution other postemployment benefit plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board would typically perform. The requirements of this statement that (1) exempt primary governments that perform duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution other postemployment benefit plans, or other employee benefit plans and (2) limit the applicability of the financial burden criteria, are effective immediately. The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this statement that provide for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021.

Management has not estimated the extent of the potential impact, if any, of these statements on the City's financial statements.

City of Rye, New York

Required Supplementary Information - Schedule of Other Postemployment Benefits Liability

	Governmental Activities	
	2019	2018
Beginning of year	\$ 103,026,881	\$ 101,194,112
Changes for the year		
Service cost	2,646,246	2,665,997
Interest	3,703,654	3,639,191
Difference between expected and actual experience	(30,593,279)	(1,756,511)
Change in assumptions	5,253,542	-
Benefit payments	(2,857,675)	(2,715,908)
Net changes	(21,847,512)	1,832,769
End of year	\$ 81,179,369	\$ 103,026,881
Covered payroll	\$ 16,710,985	\$ 16,359,766
OPEB liability as a percentage of covered payroll	485.78%	629.76%
	Business-type Activities	
	2019	2018
Beginning of year	\$ 4,449,749	\$ 4,666,049
Changes for the year		
Service cost	110,260	115,145
Interest	154,319	157,177
Difference between expected and actual experience	(1,274,720)	(75,864)
Change in assumptions	51,013	-
Benefit payments	(119,070)	(412,758)
Net changes	(1,078,198)	(216,300)
End of year	\$ 3,371,551	\$ 4,449,749
Covered payroll	\$ 696,291	\$ 706,581
OPEB liability as a percentage of covered payroll	484.22%	629.76%

Data not available prior to the 2018 implementation of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

City of Rye, New York

Required Supplementary Information Schedule of Proportionate Share of the Net Pension Liability

ERS

	2019	2018	2017	2016	2015
City's proportion of the net pension liability	0.0282664%	0.0274302%	0.0274897%	0.0293238%	0.0266866%
City's proportionate share of the net pension liability	\$ 2,002,763	\$ 885,295	\$ 2,582,992	\$ 4,706,557	\$ 901,539
City's covered payroll	\$ 7,721,301	\$ 7,891,812	\$ 7,544,354	\$ 7,530,889	\$ 7,495,416
City's proportionate share of the net pension liability as a percentage of its covered payroll	25.94%	11.22%	34.24%	62.50%	12.03%
Plan fiduciary net position as a percentage of the total pension liability	96.27%	98.24%	94.70%	90.68%	97.95%

PFRS

	2019	2018	2017	2016	2015
City's proportion of the net pension liability	0.1691106%	0.1633667%	0.1615964%	0.1806137%	0.1649777%
City's proportionate share of the net pension liability	\$ 2,836,091	\$ 1,651,240	\$ 3,349,331	\$ 5,347,587	\$ 454,117
City's covered payroll	\$ 7,302,637	\$ 6,489,582	\$ 6,271,750	\$ 6,905,691	\$ 6,844,315
City's proportionate share of the net pension liability as a percentage of its covered payroll	38.84%	25.44%	53.40%	77.44%	6.63%
Plan fiduciary net position as a percentage of the total pension liability	95.09%	96.93%	93.46%	90.24%	99.00%

Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

City of Rye, New York

Required Supplementary Information New York State and Local Employees' Retirement System Schedule of Pension Contributions Years Ended December 31

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 1,084,654	\$ 1,129,375	\$ 1,112,971	\$ 1,141,322	\$ 1,520,826	\$ 1,252,769	\$ 1,373,768	\$ 1,213,149	\$ 1,037,092	\$ 796,171
Contributions in relation to the contractually required contribution	1,084,654	1,129,375	1,112,971	1,141,322	1,520,826	1,252,769	1,373,768	1,213,149	1,037,092	796,171
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
City's covered payroll	7,644,852	7,813,675	7,469,657	7,456,326	7,421,204	6,765,836	7,133,530	6,649,504	6,813,692	7,235,332
Contributions as a percentage of covered payroll	14.19%	14.45%	14.90%	15.31%	20.49%	18.52%	19.26%	18.24%	15.22%	11.00%

See Independent Auditor's Report.

City of Rye, New York

Required Supplementary Information New York State and Local Police and Fire Retirement System Schedule of Pension Contributions Years Ended December 31

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 1,583,987	\$ 1,408,886	\$ 1,424,226	\$ 1,558,509	\$ 1,625,600	\$ 2,017,606	\$ 1,589,019	\$ 1,300,431	\$ 1,103,082	\$ 891,722
Contributions in relation to the contractually required contribution	1,583,987	1,408,886	1,424,226	1,558,509	1,625,600	2,017,606	1,589,019	1,300,431	1,103,082	891,722
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
City's covered payroll	7,230,334	6,425,329	6,209,653	6,837,317	6,776,549	6,658,875	5,582,035	5,408,957	5,476,847	5,612,453
Contributions as a percentage of covered payroll	21.91%	21.93%	22.94%	22.79%	23.99%	30.30%	28.47%	24.04%	20.14%	15.89%

OTHER SUPPLEMENTARY INFORMATION

Capital Projects Fund
Project-Length Schedule



**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With
*Government Auditing Standards***

The Honorable Mayor and City Council
of the City of Rye, New York
Rye, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rye, New York (City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompany schedule of findings and responses as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Response to Finding

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BST & CO. CPAs, LLP

Albany, New York
July 23, 2020



City of Rye, New York

Schedule of Findings and Responses Year Ended December 31, 2019

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Section II – Financial Statement Findings

2019-001 Boat Basin Fund

Criteria: Management of the City must maintain adequate records to support the validity of user charges at the Boat Basin Fund. In addition, management must ensure the Boat Basin Fund adheres to the City’s established purchasing policy.

Condition and Cause: During audit testing, a sample of 29 Boat Basin Fund charges made during the year ended December 31, 2019 was selected. Of this sample, 17 selections were deemed to be missing certain required information, such as user applications or boat registration information. This documentation is required to be maintained by the Boat Basin Fund to validate related user charges.

In addition, the City’s formal purchasing process establishes that when a competitive bid is not required to be obtained, the City must obtain three written quotes for any purchase of \$5,000 or more and two verbal quotes for any purchase of at least \$2,500 and below \$5,000. An employee of the Boat Basin Fund circumvented the City’s established purchasing process by submitting bids from a fictitious organization. This fictitious organization was never awarded a bid, and no cash payments were made to this organization.

Effect or Potential Effect: Amounts recorded in the financial statements, including cash deposits, reconcile to management’s documentation. However, support for certain user charges has not been maintained and, therefore, it is possible that some charges may not be accurate.

In addition, while no cash payments were awarded to a fictitious organization, the City’s established purchasing policy has been circumvented and, therefore, for certain Boat Basin Fund purchases, the City has not properly identified vendors in a manner that is fair and competitive.

Recommendation: Policies and procedures should be implemented within the Boat Basin Fund to ensure user charges are supported by all necessary supporting documentation.



City of Rye, New York

Schedule of Findings and Responses Year Ended December 31, 2019

In addition, management must ensure the City's established purchasing policy is being adhered to. A Third-party review of bids and quotes should be performed by individuals not previously involved in the bidding process.

View of Responsible Officials: On February 4, 2020, prior to the City's 2019 Financial Audit, Finance Department Staff members, through its internal audit process found discrepancies in a 2020 requisition submitted and signed by the Boat Basin Supervisor. Through investigation, Finance Staff discovered that a quote from a fictitious company was used by the Supervisor. The Deputy Comptroller immediately informed the City Manager and Corporation Counsel of the situation. Upon learning of this fictitious information, City staff reviewed all prior quotes provided to the City by the Boat Basin Supervisor during his tenure with the City to determine whether the Boat Basin Supervisor had used this or other similar fictitious companies previously. It was discovered that a similar situation occurred in 2019, where a fictitious company was used to provide one quote, with a second quote provided by a direct report of the Supervisor at the Supervisor's request. The second quote was also on letterhead from a business that was no longer active. The result of Staff's review and the immediate personnel actions that the City took was also shared with BST & Co. CPAs, LLP, prior to the beginning of the Audit.

Prior to the situation described above, the City Manager had concluded that additional administrative oversight was necessary at Boat Basin. The Golf Club Manager and Business Administrator were asked to provide such temporary oversight. A new Boat Basin Supervisor was hired in April. Along with suggestions provided by BST & Co. CPAs, LLP after the 2015 Financial Audit, the following guidelines are required for user charges:

- The Boat Basin is now requiring proof of insurance & registration prior to assigning a new boat slip (The Department of Motor Vehicles has been closed for the last few months due to COVID-19, so if a new slip holder/new boat owner does not have a copy of the current registration, we have allowed them to proceed with the new slip assignment and have made a note to follow up in a month or two)
- Two proofs of residency are required prior to a new slip assignment and or winter storage if a customer states they are a Rye Resident. (This does not apply to Kayak/Sup or Moorings)
- A completed application is required by anyone requesting a mooring, kayak slip, or boat slip.
- New Mooring customers are required to provide proof of insurance if a boat is moored on the mooring, as well as proof of mooring inspections before a mooring permit is issued.
- Following the administrative and management changes noted above, the Boat Basin's secretary has been reviewing each returning slip holder's folder to make sure all the required documents are on file. Additional past deficiencies in this regard have been discovered and are being addressed. This process will take some time to complete, but it should be done within the next month or so.
- As an additional control function, an annual internal audit of the Boat Basin's financial transactions will be performed by Finance Department Staff no later than May subsequent to the majority of annual Boat Basin membership processing, to ensure that the above mentioned guidelines are being adhered to.





CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM: Update on disposition of donated boat.

FOR THE MEETING OF:
August 17, 2020

RECOMMENDATION: That the Council hear the update.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:



CITY COUNCIL AGENDA

DEPT.: Comptroller

DATE: August 5, 2020

CONTACT: Joe Fazzino, Deputy Comptroller

AGENDA ITEM: Presentation by City Deputy Comptroller of the City's current financial position.

FOR THE MEETING OF:

August 17,
2020 RYE CITY

CODE CHAPTER
SECTION

RECOMMENDATION:

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: See attached.



**CITY OF RYE
MEMORANDUM**

TO: Greg Usry, Interim City Manager & Rye City Council
FROM: Joseph Fazzino, Deputy City Comptroller
RE: Effect of Coronavirus on City Revenues and Expenditures
DATE: July 31, 2020

On December 21, 2019 the Rye City Council adopted the 2020 City of Rye General Fund operating budget, which included a \$25,416,958 property tax levy and \$13,340,311 in revenues other than property taxes or 34% of all General Fund revenues. Given the COVID-19 global pandemic, many of these revenue sources will be significantly less than budgeted for in 2020. City Staff had given initial projections of revenue shortfalls in May. There have also been additional expenditures due to COVID-19 related and unrelated items and savings due to conservative budgeting and vacant positions across City departments. As more data has been collected and more information received, some of these assumptions have changed. They are highlighted below.

- **Sales & Use Taxes** - 2020 Budget \$3,000,000 / 2020 Projection \$2,700,000

The City benefited greatly from the Sales Tax results for the 3 months ending February 2020, up 23% from 2019. The City will be receiving \$636,598 for the period of March through May (the height of the COVID pandemic), about 15% less than the same period last year. Based on the information received for the month of June, coupled with a conservative budget estimate, staff is comfortable adjusting the budget shortfall from 20% to 10%.

- **Parking Meter Revenue** – 2020 Budget \$436,000 / 2020 Projection \$240,000

Parking Meter fees were suspended from March 20, 2020 - May 15, 2020. The month of June was down, as businesses slowly began to open. Revenues for July were down 35%. Revenue from the commuter parking meters is minimal. Based on this downward trend, City staff increased the projected shortfall from 46%.to

- **Parking Fines** – 2020 Budget \$375,200 / 2020 Projection \$281,400

A direct result from the item above. Parking fines for July were down 46%. For the year, revenues are down 22%. The projected loss of budgeted revenue has been increased from 20% to 25%.

- **Moving Violation Fines**– 2020 Budget \$225,000 / 2020 Projection \$135,000

Even as businesses across the State re-open, overall traffic volume remains down, with many businesses allowing for telecommuting if possible, resulting in less fines. Through May, overall revenue was down 40%. Staff projects this level for the rest of the year, up from the initial assumption of 20%

- **Hotel Occupancy Taxes** – 2020 Budget \$160,000 / 2020 Projection \$50,000

Revenue for the 1st quarter (ending March 31) was approximately \$23,000. Revenue for the quarter ending June 30 was about \$7,300, compared to over \$48,000 for the quarter ending June 30, 2019. Given travel bans and less traveling overall, staff assumes very little income for the remainder of the year, decreasing projected revenue from \$96,613 (40% shortfall) to \$50,000 (69% shortfall)

- **Mortgage Taxes** – 2020 Budget \$1,600,000/ 2020 Projection \$1,600,000

Data for the first 9 months of the 2020 mortgage tax year (October – June) show mortgage tax revenues are slightly up compared to last year. In light of the current situation, the Federal Reserve recently reduced interest rates to almost zero. This, along with increased activity in the real estate market, has provided staff with confidence that mortgage tax revenue will meet budgeted expectations.

- **COVID-19 Related Expenditures** – 2020 Projection \$150,000

Year to date COVID-19 expenditures are roughly \$135,000. We do not yet know the portion of these expenditures that will be reimbursed by FEMA. We also do not know the additional COVID-19 related expenditures for the rest of the year. We expect some amount of these expenditures to be reimbursed and therefore have reduced our projection by \$50,000.

- **Employee Health Insurance** – 2020 Budget \$2,784,349/ 2020 Projection \$2,505,914

The 2020 Budget included a conservative estimate of 10% for increased employee healthcare costs. 2020 premium rates were flat compared to 2019 rates, resulting in this savings.

- **Workers Compensation** – 2020 Budget \$1,162,561/ 2020 Projection \$1,062,561

The 2020 Budget was flat compared to the 2019 workers' compensation premium, as the City's experience rating continued to decline in 2019. This trend continued in 2020 and the City's experience rating again decreased, leading to an overall decrease in the 2020 workers' compensation premium.

- **Police Vehicles & Equipment** - 2020 Projection \$315,300 / 2020 Projection \$150,000

Earlier this year, one of the City's police cruisers was damaged due to a traffic accident and needed to be replaced. The City expects to purchase body cameras before year-end. Both of the items are adjustments to the City's proposed Capital Expenditures, presented in July.

Respectfully submitted,

Joe Fazzino
Deputy City Comptroller

CITY OF RYE - FY 2020 AT RISK REVENUE & UNANTICIPATED EXPENSES

GENERAL FUND REVENUES (OTHER THAN PROPERTY TAXES)	2020 ADOPTED	PROJECTION AS OF 7/15	PROJECTION AS OF 8/5		
			ADJUSTED	VARIANCE	% Δ
CONSUMPTION:					
SALES & USE TAX	3,000,000	2,400,000	2,700,000	(300,000)	-10%
PARKING METER REVENUE	436,000	261,600	240,000	(196,000)	-45%
PARKING FINES	375,200	300,160	281,400	(93,800)	-25%
MOVING VIOLATION FINES	225,000	180,000	135,000	(90,000)	-40%
HOTEL OCCUPANCY TAX	160,000	96,613	50,000	(110,000)	-69%
SUB TOTAL	4,196,200	3,238,373	3,406,400	(789,800)	-19%
REAL ESTATE:					
MORTGAGE TAX	1,600,000	1,440,000	1,600,000	-	0%
BUILDING PERMITS	1,400,000	910,000	910,000	(490,000)	-35%
SUB TOTAL	3,000,000	2,350,000	2,510,000	(490,000)	-16%
STATE AID:					
STATE AID REVENUE SHARING	1,208,024	966,419	966,419	(241,605)	-20%
TOTAL VARIANCE FROM 2020 ADOPTED	8,404,224	6,554,792	6,882,819	(1,521,405)	-18%
GENERAL FUND EXPENSES (UNANTICIPATED)					
	2020 ADOPTED	PROJECTION AS OF 7/15	PROJECTION AS OF 8/5		
			ADJUSTED	VARIANCE	% Δ
FIRE:					
FIRE FIGHTER - ADDED O/T	350,000	850,000	850,000	500,000	143%
COVID-19 RELATED:					
PPE, SANITIZER, PLEXIGLASS, ETC	-	200,000	150,000	150,000	n/a
RYE TOWN PARK:					
CITY RESPONSIBILITY FOR SHORTFALL IN RTP OPERATIONS	50,000	250,000	250,000	200,000	400%
BENEFITS/INSURANCE:					
EMPLOYEE HEALTH INSURANCE	2,784,349	2,784,349	2,505,914	(278,435)	-10%
WORKERS' COMPENSATION	1,162,561	1,162,561	1,062,561	(100,000)	-9%
RYE RECREATION:					
NET OPERATING LOSS DUE TO CAMP/ PROGRAM CANCELLATIONS		180,000	180,000	180,000	n/a
TOTAL VARIANCE FROM 2020 ADOPTED	4,346,910	5,426,910	4,998,475	651,565	15%
COMBINED PROJECTED BUDGET SHORTFALL			(2,172,970)		

CITY OF RYE - FY 2020 POTENTIAL EXPENSE REDUCTIONS

GENERAL FUND EXPENSES (Potential Reductions)	2020 ADOPTED	PROJECTION AS OF 7/15	PROJECTION AS OF 8/5		
			ADJUSTED	VARIANCE	% Δ
PROPOSED CAPITAL EXPENDITURES:					
STREET RESURFACING	1,800,000	1,000,000	1,000,000	(800,000)	-44%
DPW VEHICLES & EQUIPMENT	450,000	400,000	400,000	(50,000)	-11%
SEWERS & DRAINS	350,000	350,000	350,000	-	0%
CITY BUILDING ASSESSMENT	150,000	-	-	(150,000)	-100%
POLICE VEHICLES & EQUIPMENT	315,300	-	150,000	(165,300)	-52%
TRAFFIC LIGHTS/PED. SAFETY	100,000	-	-	(100,000)	-100%
SIDEWALKS	100,000	-	-	(100,000)	-100%
CITY BUILDING IMPROVEMENTS	50,000	-	-	(50,000)	-100%
SUB TOTAL	3,315,300	1,750,000	1,900,000	(1,415,300)	-43%
2020 BUDGETED VACANT POSITIONS					
ADMINISTRATIVE	579,129	60,000	60,000	(519,129)	-90%
PUBLIC WORKS	632,898	258,145	258,145	(374,754)	-59%
POLICE	130,877	43,582	43,582	(87,295)	-67%
FIRE	292,031	158,596	158,596	(133,435)	-46%
SUB TOTAL	1,634,935	520,323	520,323	(1,114,612)	-68%
2020 CONSULTANT EXPENDITURES					
PARKING	50,000	-	-	(50,000)	-100%
RECORD RETENTION	50,000	-	-	(50,000)	-100%
TECHNOLOGY	50,000	-	-	(50,000)	-100%
SUB TOTAL	150,000	-	-	(150,000)	-100%
TOTAL VARIANCE FROM 2020 ADOPTED	5,100,235	2,270,323	2,420,323	(2,679,912)	-53%



CITY COUNCIL AGENDA

DEPT.: Planning

DATE: August 5, 2020

CONTACT: Christian Miller, City Planner

AGENDA ITEM: Presentation regarding the Capital Improvement Program (CIP) for 2021.

FOR THE MEETING OF:

August 17, 2020

**RYE CITY CODE,
CHAPTER
SECTION**

RECOMMENDATION: That the City Council hear the presentation.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: Annual presentation.

2021-2025 Capital Improvement Plan

City of Rye, New York



*Planning and Funding For City Projects
For Fiscal Years Ending
December 31, 2021 through 2025*

August 2020

TABLE OF CONTENTS

Section I – Overview vi

Section II – Tables of Project and Vehicle Funding Requirements and Sources

Section III – Project Worksheets

Annual Building Improvement Program 1

Police/Court Building Improvements 2

DEFERRED - Police Department Building Upgrades 3

DEFERRED - Police Department Evidence Room 4

DEFERRED - Police/Court Roof Repairs 5

DEFERRED - Police Storage Building at Disbrow Park 6

City Hall HVAC (Formerly City Hall Improvements)..... 7

DEFERRED - City Hall TV Studio 8

DPW Salt Shed Replacement 9

DPW Fuel Tank Replacement 10

DPW Building 5 Replacement..... 11

DPW Incinerator Building Removal..... 12

DPW Building 7 Improvements 13

DEFERRED - Firehouse Improvements..... 14

Annual Drainage Improvement Program..... 14

Bowman Avenue Dam Sluice Gate Modifications..... 15

<i>DEFERRED</i> - Bowman Avenue Dam Upper Pond Resizing.....	16
Milton Road Drain.....	17
<i>DEFERRED</i> - Forest Avenue to Stonycrest Road Drain.....	18
Red Maple Swamp Study	19
<i>DEFERRED</i> - Colby Avenue Drainage.....	20
<i>DEFERRED</i> - Ellsworth Street Drainage	21
<i>DEFERRED</i> - Martin Road Drainage.....	22
<i>DEFERRED</i> - Nature Center Streambank Restoration.....	23
Annual Sewer Improvement Program	25
SSES Implementation Phases I and II	26
SSES Implementation Phase III.....	27
Pump Station Assessment.....	28
Annual Pedestrian Improvement Program.....	30
Annual Street Improvement Program.....	31
Annual Traffic Signal and Safety Program.....	32
<i>DEFERRED</i> - Boston Post Road Retaining Wall.....	33
Theodore Fremd/Blind Brook Retaining Wall	34
<i>DEFERRED</i> - Purchase Street Roundabout	35
<i>IN-DESIGN</i> - CBD - Purchase Street Reconstruction	36
<i>IN-DESIGN</i> - Purchase/Fremd & Purdy Intersection Improvement	37

DEFERRED - Locust Avenue Bridge 38

DEFERRED - Orchard Avenue Bridge Rehabilitation..... 39

DEFERRED - MTA Parking Lot Improvements..... 40

DEFERRED - CBD – School/Purdy Parking Lot (Car Park 5)..... 41

Forest Avenue Pedestrian Improvements 43

DEFERRED - 5 Points Intersection Improvements..... 44

Nature Center Road 45

DEFERRED - Boston Post Road/Parsons Street Roundabout..... 46

Boston Post Road/Old Post Road Traffic Signal Replacement 47

DEFERRED - CBD Car Park Improvement & Deck Feasibility Study 48

DEFERRED - Damiano Center HVAC 50

DEFERRED - Damiano Center Building Improvements 51

Recreation Park Tennis Court Lighting Improvement 52

Recreation Park Tennis Court Replacement..... 53

DEFERRED - Recreation Park Upper Picnic Shelter Replacement..... 54

Recreation Park Basketball Repainting 55

DEFERRED - Recreation Park Maintenance Garage Expansion..... 56

Recreation Park Parking Lot and Service Road Resurfacing 57

Playground and Park Improvements..... 58

Nursery Turf Field 59

RGC/Whitby HVAC Repair/Replacement	65
RGC Pool Resurfacing.....	66
Renovation of Children’s Pool Area.....	67
Milton Harbor Federal Channel Dredging.....	69
Boat Basin Parking Lot.....	71
Boat Basin Float Replacement.....	72
Boat Basin Main Gazebo Repair or Replacement	73
Boat Basin Launch Ramp Extension	74
Boat Basin Workboat.....	75
Boat Basin Trailers	76
Police Vehicle Mobile Video Recorders and Body Cameras	77
Police Portable Radio Upgrade.....	78
Fire Department Radio Upgrades	79
Fire Boat	80
Command Vehicles Replacement.....	81
Fire Engine Replacement.....	Error! Bookmark not defined.

SECTION I – OVERVIEW

Introduction

The City's five-year Capital Improvement Plan (CIP) identifies projects and acquisitions of infrastructure, buildings, land, facilities, vehicles and equipment for the years ending December 31, 2021 through 2025.

The CIP is organized into three sections. Section I includes an overview of the CIP. Section II includes tables that identify each project, its funding requirement for each year, and the source of funds. Section III includes worksheets that provide detailed information on each project, including a project description, estimated costs, priority considerations, sources of funding by year, need and potential issues, and operating cost considerations.

Purpose of the Capital Improvements Plan

The CIP is a multi-year *plan*, not a multi-year *budget*. It is not a commitment to fund requested projects, but rather a schedule of necessary and/or desired public physical improvements and possible funding sources. Reading this CIP, it is important to focus on the funding, priority, importance, and the impact of undertaking or not undertaking the projects included in this report. The existence and condition of infrastructure and major capital assets has a direct bearing on the City's ability to provide services and facilities needed or desired by the community, and the perception of the community on its quality of life. These capital assets have an impact on property values and the community's ability to attract and retain residents and businesses.

The CIP is the best available tool for advising the City Council, other agencies, and the public of the City's capital and infrastructure needs. The CIP comprehensively identifies projects so that they can be properly coordinated and staffed and future funding needs can be anticipated.

Project Selection

The CIP is the culmination of an annual process that seeks the input of City departments to identify what projects are needed to maintain a level of service expected by the community. This process includes establishing priorities, developing estimates, and determining possible funding sources. As with any plan, especially one covering a multi-year period, the projects, their requirements and resources, and even the need for the projects may change substantially over time. These changes are the impetus to update and redevelop the CIP on an annual basis.

Projects included in the CIP typically have a value exceeding \$50,000. Projects that are considered a reoccurring operating expense are generally not included in the CIP. Projects must also be reasonably anticipated to be needed or occur within the five-year planning period; however, in some cases, an identified project may occur beyond that timeframe. This CIP includes projects for the City Boat Basin and Rye Golf Club. These operations are enterprise funds that pay for their

operating expenses from user fee revenues. Generally, enterprise funds pay for their capital needs; however, larger projects may exceed their available revenue and reserves. In those cases there may be requests to use the City's general fund or the City's bonding authority to fund capital projects.

Project Priorities

Each project in the CIP was assigned one of four priority classifications. Table 1 identifies each priority classification and its description.

**TABLE 1:
CIP Project Priority Classifications and Description**

Classification	Description
<i>Urgent</i>	High-priority projects that should be done if at all possible; a special effort should be made to find sufficient funding for all of the projects in this group.
<i>High</i>	High-priority projects that should be done as funding becomes available.
<i>Moderate</i>	Worthwhile projects to be considered if funding is available; may be deferred to a subsequent year.
<i>Low</i>	Low-priority projects; desirable but not essential.

Source: APA PAS Report Number 442, *Capital Improvement Programs: Linking Budgeting and Planning*, Robert A. Browyer, AICP, January 1993.

A number of criteria are considered in assigning a priority classification to a project. The extent to which a project met or exceeded these criteria contributed to its priority classification. Each project worksheet located in Section III of the CIP identifies whether the project:

- Is required to replace or repair a ***deteriorated facility***;
- Is required to address a ***public safety*** need or ***legal mandate***, such as a Federal or State law or legal liability to the City;
- Is required as part of a ***systematic replacement*** or would result in an ***operational efficiency*** or cost savings to the City;
- Would result in ***resource conservation*** or provide an ***environmental quality*** benefit;
- Is required to meet a ***new or expanded facility or program need***;
- Is ***consistent with formal plans or identified policies*** of the City; and
- Has an identified and ***available funding source***.

Funding Requirements and Sources

Project cost estimates are based on the judgment of professional staff and/or estimates provided by external sources. Resources to fund each project include currently funded amounts (amounts provided in previous budgets), revenues and/or fund balance, debt, and grants and aid. Any anticipated grants or aid are first applied, followed by what is determined to be the appropriate mix of current funds and debt. Consideration is given to the expense of the project, its estimated life, and the short- and long-term impact on property taxes. The CIP assumes that City debt levels should be kept to a minimum. Debt is therefore a recommended source of funding for capital

projects that are both very expensive (generally exceeding \$200,000 in value) and have long useful lives (generally in excess of 15-20 years).

Revenue sources are limited and subject to change. The City's financial policies state that the unassigned fund balance should be maintained in the General Fund to be at least equal to 5% of operating expenditures. In addition, the amount of retained earnings available in the Building and Vehicle Fund to fund projects is essentially limited to unrestricted net assets. While City records are maintained on a current basis, a more appropriate picture of the fiscal year develops as the City budget is developed in the third and fourth quarters, whereupon actual funding availability for projects in the forthcoming year is projected.

The City's ability to fund projects with general obligation bonds issued by the City is subject to state law and the limits set forth in Section C21-9 of the City Charter. That section of the City Charter allows a certain level of bonding that can be authorized by City Council vote alone, an additional amount that can be authorized by City Council vote subject to permissive referendum, and certain purposes that are exempt from Charter limits. A public referendum is required for the authorization of all other bonded debt. The City Finance Department will likely use bond anticipation notes as a strategy to fund short-term cash flow needs related to capital projects.

CIP Funding Overview

The CIP identifies 89 capital improvement projects including 70 projects from non-enterprise fund categories and an additional 19 projects identified by the City's Boat Basin and Rye Golf enterprise operations. The total cost of all projects is \$53 million over the five year planning period. Table 2 provides a summary of total required funding by project type by year.

**TABLE 2:
CIP Funding Requirements by Project Type and Year: 2021-2025**

Project Type	2021	2022	2023	2024	2025+	Total Required
Building	\$2,950,000	\$700,000	\$4,550,000	\$3,150,000	\$2,840,000	\$14,190,000
Drainage	\$1,874,542	\$50,000	\$50,000	\$50,000	\$50,000	\$2,074,542
Sewer	\$1,880,000	\$1,580,000	\$830,000	\$1,580,000	\$11,530,000	\$17,400,000
Transportation	\$1,330,000	\$2,935,000	\$3,563,000	\$1,600,000	\$1,850,000	\$11,278,000
Recreation	\$3,010,000	\$0	\$440,000	\$0	\$2,100,000	\$5,550,000
<i>Rye Golf*</i>	\$570,000	\$775,000	\$475,000	\$0	\$0	\$1,820,000
<i>Boat Basin*</i>	\$0	\$63,000	\$148,500	\$120,000	\$252,500	\$584,000
Sub-Total Enterprise*	\$570,000	\$838,000	\$623,500	\$120,000	\$252,500	\$2,404,000
Sub-Total Non-Enterprise	\$11,044,542	\$5,265,000	\$9,433,000	\$6,380,000	\$18,370,000	\$50,492,542
GRAND TOTAL	\$11,614,542	\$6,103,000	\$10,056,500	\$6,500,000	\$18,622,500	\$52,896,542
Vehicles & Equipment	\$720,000	\$930,000	\$495,000	\$660,000	\$560,000	\$3,365,000

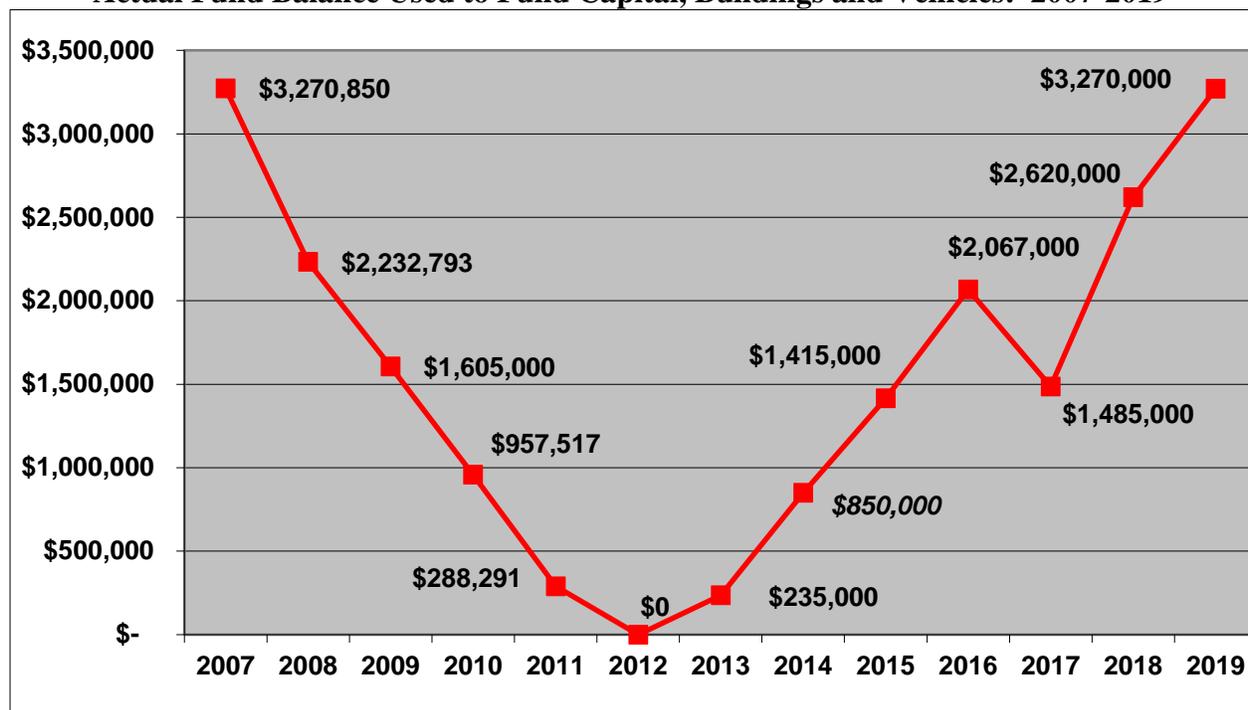
Fund Balance

The fiscal outlook for funding capital projects has improved from previous years, but challenges remain. Funding through the City’s annual budget (i.e., unassigned fund balance) has historically been a significant source of funding for capital projects but has been limited in previous years. In 2009, unassigned general fund balance was approximately \$2.7 Million or approximately 9.2% of total operating expenses. Currently, the fund balance has increased to \$3.9 Million or 9.9% of total operating expenses, which is slightly less than last year. In addition the City’s Capital Reserve account has \$5.2 Million and the Building and Vehicle Fund has approximately \$635,000.

Improvement in the City’s financial position is an opportunity use fund balance as a funding source for capital projects more consistent with historic levels. Restrictions on the use of debt by the City Charter and its implications on the state-imposed tax cap also makes fund balance a potentially preferable source of funding for capital. Figure 1 shows actual fund balance used by the general fund to fund capital, building and vehicle expenses. There was a notable decline in capital funding over the years dropping from nearly \$3.3 Million in 2007 to \$0 in 2012. As the City’s financial position has improved since 2012 there has been greater use of fund balance to fund capital projects.

The City has millions of dollars in infrastructure assets that require capital improvement. Proper funding of these assets is essential. Deferring capital improvements is not a sustainable practice and shifts costs to later years, making difficult funding decisions even more difficult in the future. It also results in the City essentially managing its infrastructure to the point of failure before it is replaced, often at greater cost and disruption in service.

**FIGURE 1:
Actual Fund Balance Used to Fund Capital, Buildings and Vehicles: 2007-2019**



Grants and Aid

Federal, State and County government has been a reducing funding for local projects due to budget restrictions. These funds have become very competitive and going to communities with needs even greater than the City of Rye. In addition, compliance with grant requirements (i.e. “strings”) can have costs and liabilities that may make outside funding problematic. As a result, grants and aid are not expected to be a reliable source funding for projects in this CIP and is generally assigned to projects that have substantial costs.

This CIP reflects two significant grants that were awarded to the City in 2019 including a \$1.478M TAP grant for the Forest Avenue Pedestrian Improvement project and a \$3.9M WQIP Grant for the implementation of sewer and pump station projects.

General Revenue

The recently enacted tax cap legislation has made it more difficult for the City to fund capital improvements through increases in property taxes. Under the tax cap legislation a super-majority of City Council members (i.e., 5 out of 7 members) is required to adopt any annual budget that increases the tax levy by more than 2% (or the C.P.I. if less). Based on the City’s current \$42.7 Million budget, a 2% property tax increase translates into approximately \$499,000 in revenue. With the average cost of projects in the CIP exceeding \$1.0 M that makes it difficult to fund even lower cost capital projects and absorb anticipated increases in City operations and necessary building and vehicle expenditures without exceeding the tax cap.

**TABLE 3:
CIP Funding Sources by Project Type: 2018-2022**

Project Type	General Revenues	Grants & Aid	Debt	Total Sources
Building	\$750,000	\$2,200,000	\$11,240,000	\$14,190,000
Drainage	\$275,000	\$1,799,542	\$0	\$2,074,542
Sewer	\$1,300,000	\$3,900,000	\$12,200,000	\$17,400,000
Transportation	\$4,850,000	\$5,728,000	\$700,000	\$11,278,000
Recreation	\$1,050,000	\$2,400,000	\$2,100,000	\$5,550,000
<i>Rye Golf*</i>	\$600,000	\$0	\$5,175,000	\$1,820,000
<i>Boat Basin*</i>	\$2,380,500	\$100,000	\$450,000	\$584,500
Sub-Total Enterprise*	\$2,980,500	\$100,000	\$5,625,000	\$2,404,000
Sub-Total Non-Enterprise	\$8,225,000	\$16,027,542	\$26,240,000	\$50,492,542
Sub-Total Enterprise*	\$11,205,500	\$16,127,542	\$31,865,000	\$52,892,542
Vehicles & Equipment	\$3,365,000	\$ -	\$ -	\$3,365,000

Debt

Debt continues to be a restricted source of funding for capital. The City Charter places limitations on the issuance of new debt. The City Council can authorize the issuance of new debt not exceeding 5% of the average gross annual budget for the preceding three years. Debt exceeding 5% but not in excess of 10% requires permissive referendum. Debt in excess of 10% requires approval of the voting public in a general or special election.

In 2016 the City Council adopted changes in the City charter to modify debt restrictions. Under the current charter provisions, the City Council can authorize up to \$12.7 Million in debt by its own vote. This allows the Council greater flexibility in the use of debt. Prior to this change the 2016 CIP noted that the City Council had only \$700,000 in debt authorization. An additional \$1.6 Million in debt can be issued for public safety projects, such as improvements to the police/court building. The CIP proposes the use of approximately \$26 Million in debt to fund projects. Actual use of debt will be determined as projects are considered for funding and with consideration of the financial position of the City at the time actual expenditures are incurred. Capital projects are often multi-year endeavors and their costs and funding sources change over the time period to implement a project.

CIP Project Highlights

The CIP identifies approximately \$50.4 Million in non-enterprise fund projects over the next five or more years and almost \$4.0 Million in vehicle purchases, including the use of \$650,000 in debt for the purchase of a new fire truck. Table 4 provides a summary of the CIP funding requirements by project type, year and source.

**TABLE 4:
CIP Funding Requirements by Project Type, Year, and Source: 2018-2022+**

Project Type	2018	2018	2020	2021	2022+	Total Required
Building	\$2,950,000	\$700,000	\$4,550,000	\$3,150,000	\$2,840,000	\$14,190,000
<i>General Rev.</i>	\$550,000	\$50,000	\$50,000	\$50,000	\$50,000	\$750,000
<i>Grants & Aid</i>	\$0	\$0	\$0	\$0	\$2,200,000	\$2,200,000
<i>Debt</i>	\$2,400,000	\$650,000	\$4,500,000	\$3,100,000	\$590,000	\$11,240,000
Drainage/Flooding	\$1,874,542	\$50,000	\$50,000	\$50,000	\$50,000	\$2,074,542
<i>General Rev.</i>	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$275,000
<i>Grants & Aid</i>	\$1,799,542	\$0	\$0	\$0	\$0	\$1,799,542
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	\$0
Sewer	\$1,880,000	\$1,580,000	\$830,000	\$1,580,000	\$11,530,000	\$17,400,000
<i>General Rev.</i>	\$1,100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$1,300,000
<i>Grants & Aid</i>	\$780,000	\$780,000	\$780,000	\$780,000	\$780,000	\$3,900,000
<i>Debt</i>	\$0	\$750,000	\$0	\$750,000	\$10,700,000	\$12,200,000
Transportation	\$1,330,000	\$2,935,000	\$3,563,000	\$1,600,000	\$1,850,000	\$11,278,000
<i>General Rev.</i>	\$880,000	\$985,000	\$935,000	\$1,150,000	\$900,000	\$4,850,000
<i>Grants & Aid</i>	\$450,000	\$1,950,000	\$1,928,000	\$450,000	\$950,000	\$5,728,000
<i>Debt</i>	\$0	\$0	\$700,000	\$0	\$0	\$700,000

Recreation	\$3,010,000	\$0	\$440,000	\$0	\$2,100,000	\$5,550,000
<i>General Rev.</i>	\$610,000	\$0	\$440,000	\$0	\$0	\$1,050,000
<i>Grants & Aid</i>	\$2,400,000	\$0	\$0	\$0	\$0	\$2,400,000
<i>Debt</i>	\$0	\$0	\$0	\$0	\$2,100,000	\$2,100,000
Rye Golf*	\$570,000	\$775,000	\$475,000	\$0	\$0	\$1,820,000
<i>General Rev.</i>	\$570,000	\$775,000	\$0	\$0	\$0	\$1,345,000
<i>Grants & Aid</i>	\$0	\$0	\$0	\$0	\$0	\$0
<i>Debt</i>	\$0	\$0	\$475,000	\$0	\$0	\$475,000
Boat Basin*	\$0	\$63,000	\$148,500	\$120,000	\$252,500	\$584,000
<i>General Rev.</i>	\$0	\$63,000	\$148,500	\$20,000	\$252,500	\$484,000
<i>Grants & Aid</i>	\$0	\$0	\$0	\$100,000	\$0	\$100,000
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Enterprise*	\$570,000	\$838,000	\$623,500	\$120,000	\$252,500	\$2,404,000
<i>General Rev.</i>	\$570,000	\$838,000	\$148,500	\$20,000	\$252,500	\$1,829,000
<i>Grants & Aid</i>	\$0	\$0	\$0	\$100,000	\$0	\$100,000
<i>Debt</i>	\$0	\$0	\$475,000	\$0	\$0	\$475,000
Sub-Total Non-Enterprise	\$11,044,542	\$5,265,000	\$9,433,000	\$6,380,000	\$18,370,000	\$50,492,542
<i>General Rev.</i>	\$3,215,000	\$1,135,000	\$1,525,000	\$1,300,000	\$1,050,000	\$8,225,000
<i>Grants & Aid</i>	\$5,429,542	\$2,730,000	\$2,708,000	\$1,230,000	\$3,930,000	\$16,027,542
<i>Debt</i>	\$2,400,000	\$1,400,000	\$5,200,000	\$3,850,000	\$13,390,000	\$26,240,000
GRAND TOTAL	\$11,614,542	\$6,103,000	\$10,056,500	\$6,500,000	\$18,622,500	\$52,896,542
<i>General Rev.</i>	\$3,785,000	\$1,973,000	\$1,673,500	\$1,320,000	\$1,302,500	\$10,054,000
<i>Grants & Aid</i>	\$5,429,542	\$2,730,000	\$2,708,000	\$1,330,000	\$3,930,000	\$16,127,542
<i>Debt</i>	\$2,400,000	\$1,400,000	\$5,675,000	\$3,850,000	\$13,390,000	\$26,715,000

This year City staff has taken a critical look at the projects in the current 2021-2025 CIP. These deferred were first identified in last years' CIP, but have been repeated here. This has resulted in a reduction in the number of projects. We have deferred or removed many projects from the CIP for one or more of the following reasons:

1. The project has been listed for five or more CIP cycles and there has been no action to advance the project.
2. The project scope has changed or the project is no longer necessary.
3. The project cost estimate is dated or based on inadequate information.
4. The project funding source or grant funding program has not been identified or is unrealistic.
5. The project is currently in progress and has an identified funding source.
6. The estimated project cost is less than \$50,000. Projects of this scale are typically funded through operating budgets rather than capital funding.

Other Capital Considerations

The City enterprise funds, including the City Boat Basin and Rye Golf Club, have capital needs not previously been identified in the CIP because these projects were typically funded by user fees. This year's CIP includes approximately \$5.8 million in projects identified by ***Rye Golf*** that will

be necessary over the five-year planning period. The funding source is from the enterprise reserve fund, which currently has a balance of \$1.14 Million and the issuance of approximately \$5.2 Million in debt to be paid from enterprise fund user fees. The club will continue to pay its outstanding bond obligations through 2020 associated with prior Whitby Castle renovations.

The **City Boat Basin** is seeking to fund another dredge within the next two to three years and is currently undergoing biological testing and consultant planning to determine desired dredging depths and area for the channel and basin. At this point it is reasonable to anticipate that project costs will significantly exceed the Boat Basin's \$1.86 Million (July, 2020) in reserve funds in even the most optimistic cost scenarios. The boat basin will appear to need supplemental City funds to complete this project since grants or other non-City sources appear unlikely.

The regulatory landscape has made the timing and cost of dredging expensive, particularly for sediment with pollutant levels above regulatory standards. Based on current testing the channel has relatively low pollutant levels, which allows for lower cost open water disposal options. The basin exceeds levels and is currently not eligible for open water disposal and would require more expensive upland disposal. The City's consultants are currently performing more extensive biological testing in the basin to potentially qualify for open water disposal. That testing takes months to complete.

Based on current open water disposal cost estimates and dredging depths, it is expected that the channel could cost approximately \$1.5 Million, with the earliest possible dredging date starting in November 2021. If biological testing is successful, the open water disposal cost of the basin dredge could range between \$1.2-\$1.8 Million, with the earliest possible dredging date starting in November 2022 or November 2023. If upland disposal is required for the basin those cost estimates could increase significantly to between \$5.0-\$7.0 Million.

There are 400 boaters at the boat basin and 150 of those are small boats and kayaks. This small number of boaters and rising dredging required approximately every seven years is a continuing challenge of the fiscal sustainability and functionality of the Boat Basin. Fees and charges can't be too high since the Boat Basin has to remain competitive with the prices charged by other area marinas. If grants or other new sources of revenue are not identified, the boat basin will not be able to maintain its current level of operation, or the Basin will require supplemental funding from the City or some other revenue source.

Rye Town Park has identified approximately \$16 Million in capital needs to its facilities over the next five years. Their capital needs are of particular concern because the City is responsible for approximately 40% of all capital expenditures at Rye Town Park. Based on current estimates the City is responsible for \$1.2 Million in funding of currently approved projects and planned projects. Capital projects are approved by the Rye Town Park Commission, subject to funding approval by the City Council and Town of Rye Board. The City will need to diligently work with the Rye Town Park Commission regarding the need, cost and timing of required capital improvements. If not, the City may not have funds available to cover its capital obligations to the Park while still preserving the City's already limited capital program.

The Rye City School District has an impact on the City's capital program. Their facilities generate demand for off-site improvements such as traffic and pedestrian safety, parking and other infrastructure improvements that are predominately funded by the City.

Sewer Improvements. As discussed in previous CIPs the City has completed a Sanitary Stormwater Evaluation Survey (SSES), which has identified approximately \$17 Million in sewer improvements. The implementation of these projects are subject the City resolving on-going litigation with Save the Sound and/or NYSDEC consent orders. The timing of the implementation of these projects is still being reviewed.

Conclusion

The Capital Improvement Plan is a document that provides the City Council, City management, and the entire community with an opportunity to plan for the longer term while budgeting for the short term. The project requirements and resources included in the first year of the plan, designed to provide guidance for the forthcoming year's budget, will most likely differ from the projects that appear in the budget that is adopted in December by the City Council.

This Capital Improvement Plan, will be presented to the City Council at a public meeting and seeks the input and consideration of the City Council and the public. Comments, questions, and suggestions are welcome as the City continues to identify and modify projects so that they best meet the needs of the community.

Section II:
Tables of Project Funding Requirements and Sources

Capital Improvement Plan (CIP): 2021-2025
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
BUILDING PROJECTS							
Annual Building Improvement Program	Moderate	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Police/Court Building Improvements (in design)	Urgent	\$ -	\$ -	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000
[DEFERRED] Police Department Building Upgrades	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Department Evidence Room	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police/Court Roof Repairs	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Storage Building At Disbrow Park	Moderate	\$ -	\$ -	\$ -	\$ -	\$ 590,000	\$ 590,000
City Hall HVAC (Formerly City Hall Improvements)	High	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
[DEFERRED] City Hall TV Studio	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPW Salt Shed Replacement	High	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ 650,000
DPW Fuel Tank Replacement	High	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
DPW Building 5 Replacement	High	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
DPW Incinerator Building Removal	Moderate	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000
DPW Building 7 Improvements	High	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
[DEFERRED] Firehouse Improvements	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Building Projects:		\$ 2,950,000	\$ 700,000	\$ 4,550,000	\$ 3,150,000	\$ 2,840,000	\$ 14,190,000
General Revenues		\$ 550,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 750,000
Grants & Aid		\$ -	\$ 400,000	\$ -	\$ -	\$ 2,200,000	\$ 2,600,000
Debt		\$ 2,400,000	\$ 250,000	\$ 4,500,000	\$ 3,100,000	\$ 590,000	\$ 10,840,000
DRAINAGE/FLOODING PROJECTS							
Annual Drainage Improvement Program	High	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Bowman Avenue Dam Sluice Gate Modifications	Moderate	\$ 1,003,800	\$ -	\$ -	\$ -	\$ -	\$ 1,003,800
[DEFERRED] Detention Ponds at SUNY Purchase Campus	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Bowman Avenue Dam Upper Pond Resizing	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Milton Road Drain	Moderate	\$ 795,742	\$ -	\$ -	\$ -	\$ -	\$ 795,742
[DEFERRED] Forest to Stonycrest Road Drain	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Red Maple Swamp Study	Moderate	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
[DEFERRED] Colby Avenue Drainage	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Ellsworth Street Drainage	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Martin Road Drainage	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Nature Center Stream Bank Restoration	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Drainage Projects:		\$ 1,874,542	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 2,074,542
General Revenues		\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
Grants & Aid		\$ 1,799,542	\$ -	\$ -	\$ -	\$ -	\$ 1,799,542
Debt		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		Funding Estimates					Total
Capital Project Name	Priority	2021	2022	2023	2024	2025+	Required
SEWER PROJECTS							
Annual Sewer Improvement Program	High	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
SSES Implimentation Phases I & II (Pending Litigation Settlement)	Urgent	\$ 1,680,000	\$ 1,530,000	\$ 780,000	\$ 1,530,000	\$ 780,000	\$ 6,300,000
SSES Implimentation Phase III (Pending Litigation Settlement)	Urgent	\$ -	\$ -	\$ -	\$ -	\$ 10,700,000	\$ 10,700,000
Pump Station Assessment	High	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Sub-Total Sewer Projects:		\$ 1,880,000	\$ 1,580,000	\$ 830,000	\$ 1,580,000	\$ 11,530,000	\$ 17,400,000
<i>General Revenues</i>		\$ 1,100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,300,000
<i>Grants & Aid</i>		\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 3,900,000
<i>Debt</i>		\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 10,700,000	\$ 12,200,000
TRANSPORTATION PROJECTS							
Annual Pedestrian Improvement Program	High	\$ 80,000	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000	\$ 450,000
Annual Street Improvement Program	High	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 5,750,000
Annual Traffic Signal and Safety Program	High	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
[DEFERRED] Boston Post Road Retaining Wall	Urgent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Theodore Fremd/Blind Brook Retaining Wall	Urgent	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 1,400,000
[DEFERRED] Purchase Street Roundabout	Low	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
[IN-DESIGN] CBD - Purchase Street Reconstruction	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[IN-DESIGN] Purchase/Fremd & Purdy Intersection Improvemer	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Locust Avenue Bridge	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Orchard Avenue Bridge Rehabilitation	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] MTA Parking Lot Improvements	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] School/Purdy Parking Lot (Car Park 5)	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Department Parking Lot	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forest Avenue Pedestrian and Road Improvements	High	\$ -	\$ -	\$ 2,178,000	\$ -	\$ -	\$ 2,178,000
[DEFERRED] 5 Points Intersection Improvements	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nature Center Road	High	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
[DEFERRED] Boston Post Road/Parsons Street Roundabout	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boston Post Road/Old Post Road Traffic Signal Replacement	Moderate	\$ -	\$ -	\$ 45,000	\$ 255,000	\$ -	\$ 300,000
[DEFERRED] CBD - Car Park Improvement & Deck Feasibility S	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Transportation Projects:		\$ 1,330,000	\$ 2,935,000	\$ 3,563,000	\$ 1,600,000	\$ 1,850,000	\$ 11,278,000
<i>General Revenues</i>		\$ 880,000	\$ 985,000	\$ 935,000	\$ 1,150,000	\$ 900,000	\$ 4,850,000
<i>Grants & Aid</i>		\$ 450,000	\$ 1,950,000	\$ 1,928,000	\$ 450,000	\$ 950,000	\$ 5,728,000
<i>Debt</i>		\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000

		Funding Estimates							Total
Capital Project Name	Priority	2021	2022	2023	2024	2025+	Required		
RECREATION PROJECTS									
[DEFERRED] Damiano Center HVAC (Currently Funded)	Urgent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Damiano Center Building Improvements	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Tennis Court Lighting Improvement	Moderate	\$ -	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ 440,000
Recreation Park Tennis Court Replacement	High	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
[DEFERRED] Recreation Park Upper Picnic Shelter Replacement	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Basketball Repainting	Moderate	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
[DEFERRED] Recreation Park Maintenance Garage Expansion	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Parking Lot and Service Road Resurfacing	High	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Playground and Park Improvements	High	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Nursery Field Improvement Project	High	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
[DEFERRED] Recreation Security System Upgrade	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Recreation Facility Generators	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Upgrades	Moderate	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Sterling Field Synthetic Turf	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ 2,100,000
Sub-Total Recreation Projects:		\$ 3,010,000	\$ -	\$ 440,000	\$ -	\$ 2,100,000	\$ -	\$ -	\$ 5,550,000
<i>General Revenues</i>		\$ 610,000	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
<i>Grants & Aid</i>		\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ 2,100,000
RYE GOLF PROJECTS									
RGC/Whitby HVAC Repair/Replacement	Moderate	\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000
RGC Pool Resurfacing	Moderate	\$ -	\$ 775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 775,000
Renovation of Children's Pool Area	High	\$ 570,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570,000
Sub-Total Rye Golf Projects:		\$ 570,000	\$ 775,000	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ 1,820,000
<i>Rye Golf Revenues</i>		\$ 570,000	\$ 775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,345,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000
BOAT BASIN PROJECTS									
Milton Harbor Federal Channel Dredging	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Basin Parking Lot	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,500	\$ -	\$ 52,500
Boat Basin Float Replacement	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Boat Basin Main Gazebo Repair or Replacement	Moderate	\$ -	\$ -	\$ 68,500	\$ -	\$ -	\$ -	\$ -	\$ 68,500
Boat Basin Launch Ramp Extension	High	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Boat Basin Work Boat	High	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Boat Basin Trailers	Moderate	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Sub-Total Boat Basin Projects:		\$ -	\$ 63,000	\$ 148,500	\$ 120,000	\$ 252,500	\$ -	\$ -	\$ 584,000
<i>Boat Basin Reserves</i>		\$ -	\$ 63,000	\$ 148,500	\$ 20,000	\$ 252,500	\$ -	\$ -	\$ 484,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Enterprise Funds		\$ 570,000	\$ 838,000	\$ 623,500	\$ 120,000	\$ 252,500	\$ -	\$ -	\$ 2,404,000
<i>Total General Revenues</i>		\$ 570,000	\$ 838,000	\$ 148,500	\$ 20,000	\$ 252,500	\$ -	\$ -	\$ 1,829,000
<i>Total Grants & Aid</i>		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
City of Rye CIP 2021-2025		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

		Funding Estimates					
Capital Project Name	Priority	2021	2022	2023	2024	2025+	Total Required
	<i>Total Debt</i>	\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ 475,000
	Subtotal Non-Enterprise Funds	\$ 11,044,542	\$ 5,265,000	\$ 9,433,000	\$ 6,380,000	\$ 18,370,000	\$ 50,492,542
	<i>Total General Revenues</i>	\$ 3,215,000	\$ 1,135,000	\$ 1,525,000	\$ 1,300,000	\$ 1,050,000	\$ 8,225,000
	<i>Total Grants & Aid</i>	\$ 5,429,542	\$ 3,130,000	\$ 2,708,000	\$ 1,230,000	\$ 3,930,000	\$ 16,427,542
	<i>Total Debt</i>	\$ 2,400,000	\$ 1,000,000	\$ 5,200,000	\$ 3,850,000	\$ 13,390,000	\$ 25,840,000
	TOTAL ALL PROJECTS:	\$ 11,614,542	\$ 6,103,000	\$ 10,056,500	\$ 6,500,000	\$ 18,622,500	\$ 52,896,542
	<i>Total General Revenues</i>	\$ 3,785,000	\$ 1,973,000	\$ 1,673,500	\$ 1,320,000	\$ 1,302,500	\$ 10,054,000
	<i>Total Grants & Aid</i>	\$ 5,429,542	\$ 3,130,000	\$ 2,708,000	\$ 1,330,000	\$ 3,930,000	\$ 16,527,542
	<i>Total Debt</i>	\$ 2,400,000	\$ 1,000,000	\$ 5,675,000	\$ 3,850,000	\$ 13,390,000	\$ 26,315,000

Capital Improvement Plan (CIP): 2021-2025
Project Funding Sources

Capital Project Name	Funding Sources			Total Sources
	General Revenues	Grants & Aid	Debt	
<i>BUILDING PROJECTS</i>				
Annual Building Improvement Program	\$ 250,000	\$ -	\$ -	\$ 250,000
Police/Court Building Improvements (in design)	\$ -	\$ -	\$ 3,100,000	\$ 3,100,000
[DEFERRED] Police Department Building Upgrades	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Department Evidence Room	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police/Court Roof Repairs	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Storage Building At Disbrow Park	\$ -	\$ -	\$ 590,000	\$ 590,000
City Hall HVAC (Formerly City Hall Improvements)	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000
[DEFERRED] City Hall TV Studio	\$ -	\$ -	\$ -	\$ -
DPW Salt Shed Replacement	\$ -	\$ 400,000	\$ 250,000	\$ 650,000
DPW Fuel Tank Replacement	\$ 250,000	\$ -	\$ -	\$ 250,000
DPW Building 5 Replacement	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000
DPW Incinerator Building Removal	\$ -	\$ 2,200,000	\$ -	\$ 2,200,000
DPW Building 7 Improvements	\$ 250,000	\$ -	\$ -	\$ 250,000
[DEFERRED] Firehouse Improvements	\$ -	\$ -	\$ -	\$ -
Sub-Total Building Projects:	\$ 750,000	\$ 2,600,000	\$ 10,840,000	\$ 14,190,000
<i>DRAINAGE/FLOODING PROJECTS</i>				
Annual Drainage Improvement Program	\$ 250,000	\$ -	\$ -	\$ 250,000
Bowman Avenue Dam Sluice Gate Modifications	\$ -	\$ 1,003,800	\$ -	\$ 1,003,800
[DEFERRED] Detention Ponds at SUNY Purchase Campus	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Bowman Avenue Dam Upper Pond Resizing	\$ -	\$ -	\$ -	\$ -
Milton Road Drain	\$ -	\$ 795,742	\$ -	\$ 795,742
[DEFERRED] Forest to Stonycrest Road Drain	\$ -	\$ -	\$ -	\$ -
Red Maple Swamp Study	\$ 25,000	\$ -	\$ -	\$ 25,000
[DEFERRED] Colby Avenue Drainage	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Ellsworth Street Drainage	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Martin Road Drainage	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Nature Center Stream Bank Restoration	\$ -	\$ -	\$ -	\$ -
Sub-Total Drainage Projects:	\$ 275,000	\$ 1,799,542	\$ -	\$ 2,074,542

Capital Project Name	Funding Sources			Total Sources
	General Revenues	Grants & Aid	Debt	
SEWER PROJECTS				
Annual Sewer Improvement Program	\$ 250,000	\$ -	\$ -	\$ 250,000
SSES Implmentatn Phases I & II (Pending Litigation Settlement)	\$ 900,000	\$ 3,900,000	\$ 1,500,000	\$ 6,300,000
SSES Implmentatn Phase III (Pending Litigation Settlement)	\$ -	\$ -	\$ 10,700,000	\$ 10,700,000
Pump Station Assessment	\$ 150,000	\$ -	\$ -	\$ 150,000
Sub-Total Sewer Projects:	\$ 1,300,000	\$ 3,900,000	\$ 12,200,000	\$ 17,400,000
TRANSPORTATION PROJECTS				
Annual Pedestrian Improvement Program	\$ 450,000	\$ -	\$ -	\$ 450,000
Annual Street Improvement Program	\$ 3,500,000	\$ 2,250,000	\$ -	\$ 5,750,000
Annual Traffic Signal and Safety Program	\$ 500,000	\$ -	\$ -	\$ 500,000
[DEFERRED] Boston Post Road Retaining Wall	\$ -	\$ -	\$ -	\$ -
Theodore Fremd/Blind Brook Retaining Wall	\$ 100,000	\$ 1,300,000	\$ -	\$ 1,400,000
[DEFERRED] Purchase Street Roundabout	\$ -	\$ 500,000	\$ -	\$ 500,000
[IN-DESIGN] CBD - Purchase Street Reconstruction	\$ -	\$ -	\$ -	\$ -
[IN-DESIGN] Purchase/Fremd & Purdy Intersection Improvement	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Locust Avenue Bridge	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Orchard Avenue Bridge Rehabilitation	\$ -	\$ -	\$ -	\$ -
[DEFERRED] MTA Parking Lot Improvements	\$ -	\$ -	\$ -	\$ -
[DEFERRED] School/Purdy Parking Lot (Car Park 5)	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Department Parking Lot	\$ -	\$ -	\$ -	\$ -
Forest Avenue Pedestrian and Road Improvements	\$ -	\$ 1,478,000	\$ 700,000	\$ 2,178,000
[DEFERRED] 5 Points Intersection Improvements	\$ -	\$ -	\$ -	\$ -
Nature Center Road	\$ -	\$ 200,000	\$ -	\$ 200,000
[DEFERRED] Boston Post Road/Parsons Street Roundabout	\$ -	\$ -	\$ -	\$ -
Boston Post Road/Old Post Road Traffic Signal Replacement	\$ 300,000	\$ -	\$ -	\$ 300,000
[DEFERRED] CBD - Car Park Improvement & Deck Feasibility Study	\$ -	\$ -	\$ -	\$ -
Sub-Total Transportation Projects:	\$ 4,850,000	\$ 5,728,000	\$ 700,000	\$ 11,278,000

Capital Project Name	Funding Sources			Total Sources
	General Revenues	Grants & Aid	Debt	
RECREATION PROJECTS				
[DEFERRED] Damiano Center HVAC (Currently Funded)	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Damiano Center Building Improvements	\$ -	\$ -	\$ -	\$ -
Recreation Park Tennis Court Lighting Improvement	\$ 440,000	\$ -	\$ -	\$ 440,000
Recreation Park Tennis Court Replacement	\$ 180,000	\$ -	\$ -	\$ 180,000
[DEFERRED] Recreation Park Upper Picnic Shelter Replacement	\$ -	\$ -	\$ -	\$ -
Recreation Park Basketball Repainting	\$ 20,000	\$ -	\$ -	\$ 20,000
[DEFERRED] Recreation Park Maintenance Garage Expansion	\$ -	\$ -	\$ -	\$ -
Recreation Park Parking Lot and Service Road Resurfacing	\$ 150,000	\$ -	\$ -	\$ 150,000
Playground and Park Improvements	\$ 200,000	\$ -	\$ -	\$ 200,000
Nursery Field Improvement Project	\$ -	\$ 2,400,000	\$ -	\$ 2,400,000
[DEFERRED] Recreation Security System Upgrade	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Recreation Facility Generators	\$ -	\$ -	\$ -	\$ -
Irrigation Upgrades	\$ 60,000	\$ -	\$ -	\$ 60,000
Sterling Field Synthetic Turf	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000
Sub-Total Recreation Projects:	\$ 1,050,000	\$ 2,400,000	\$ 2,100,000	\$ 5,550,000
RYE GOLF CLUB (Enterprise Fund)				
RGC/Whitby HVAC Repair/Replacement	\$ -	\$ -	\$ 475,000	\$ 475,000
RGC Pool Resurfacing	\$ 775,000	\$ -	\$ -	\$ 775,000
Renovation of Children's Pool Area	\$ 570,000	\$ -	\$ -	\$ 570,000
Sub-Total Rye Golf Projects:	\$ 1,345,000	\$ -	\$ 475,000	\$ 1,820,000

Capital Project Name	Funding Sources			Total Sources
	General Revenues	Grants & Aid	Debt	
<i>BOAT BASIN (Enterprise Fund)</i>				
Milton Harbor Federal Channel Dredging	\$ -	\$ -	\$ -	\$ -
Boat Basin Parking Lot	\$ 52,500	\$ -	\$ -	\$ 52,500
Boat Basin Float Replacement	\$ 200,000	\$ -	\$ -	\$ 200,000
Boat Basin Main Gazebo Repair or Replacement	\$ 68,500	\$ -	\$ -	\$ 68,500
Boat Basin Launch Ramp Extension	\$ 20,000	\$ 100,000	\$ -	\$ 120,000
Boat Basin Work Boat	\$ 63,000	\$ -	\$ -	\$ 63,000
Boat Basin Trailers	\$ 80,000	\$ -	\$ -	\$ 80,000
<i>Sub-Total Boat Basin Projects:</i>	\$ 484,000	\$ 100,000	\$ -	\$ 584,000
<hr/>				
<i>Subtotal Enterprise Funds:</i>	\$ 1,829,000	\$ 100,000	\$ 475,000	\$ 2,404,000
<i>Subtotal Non-Enterprise Funds:</i>	\$ 8,225,000	\$ 16,427,542	\$ 25,840,000	\$ 50,492,542
<hr/>				
Total:	\$ 10,054,000	\$ 16,527,542	\$ 26,315,000	\$ 52,896,542

Capital Improvement Plan (CIP): 2021-2025 - BUILDING PROJECTS

Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025	
Building Projects							
Annual Building Improvement Program	Moderate	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
<i>General Revenues</i>		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police/Court Building Improvements (in design)	Urgent	\$ -	\$ -	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000
[DEFERRED] Police Department Building Upgrades	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Department Evidence Room	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police/Court Roof Repairs	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Storage Building At Disbrow Park	Moderate	\$ -	\$ -	\$ -	\$ -	\$ 590,000	\$ 590,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ 590,000	\$ 590,000
City Hall HVAC (Formerly City Hall Improvements)	High	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
[DEFERRED] City Hall TV Studio	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPW Salt Shed Replacement	High	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ 650,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
<i>Debt</i>		\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

Capital Improvement Plan (CIP): 2021-2025 - BUILDING PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025	
DPW Fuel Tank Replacement	High	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	<i>General Revenues</i>	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPW Building 5 Replacement	High	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
DPW Incinerator Building Removal	Moderate	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPW Building 7 Improvements	High	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	<i>General Revenues</i>	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Firehouse Improvements	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Building	\$ 2,950,000	\$ 700,000	\$ 4,550,000	\$ 3,150,000	\$ 2,840,000	\$ 14,190,000
	<i>General Revenues</i>	\$ 550,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 750,000
	<i>Grants & Aid</i>	\$ -	\$ 400,000	\$ -	\$ -	\$ 2,200,000	\$ 2,600,000
	<i>Debt</i>	\$ 2,400,000	\$ 250,000	\$ 4,500,000	\$ 3,100,000	\$ 590,000	\$ 10,840,000

Capital Improvement Plan (CIP): 2021-2025 - DRAINAGE/FLOODING PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025	
DRAINAGE/FLOODING PROJECTS							
Annual Drainage Improvement Program	High	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	<i>General Revenues</i>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bowman Avenue Dam Sluice Gate Modifications	Moderate	\$ 1,003,800	\$ -	\$ -	\$ -	\$ -	\$ 1,003,800
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ 1,003,800	\$ -	\$ -	\$ -	\$ -	\$ 1,003,800
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Detention Ponds at SUNY Purchase Campus	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Bowman Avenue Dam Upper Pond Resizing	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Milton Road Drain	Moderate	\$ 795,742	\$ -	\$ -	\$ -	\$ -	\$ 795,742
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ 795,742	\$ -	\$ -	\$ -	\$ -	\$ 795,742
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Forest to Stonycrest Road Drain	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Red Maple Swamp Study	Moderate	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	<i>General Revenues</i>	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Colby Avenue Drainage	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Ellsworth Street Drainage	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - DRAINAGE/FLOODING PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025	
[DEFERRED] Martin Road Drainage	Low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Nature Center Stream Bank Restoration	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Drainage</i>		\$ 1,874,542	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 2,074,542
<i>General Revenues</i>		\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
<i>Grants & Aid</i>		\$ 1,799,542	\$ -	\$ -	\$ -	\$ -	\$ 1,799,542
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - SEWER PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025	
SEWER PROJECTS							
Annual Sewer Improvement Program	High	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
<i>General Revenues</i>		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SSES Implementation Phases I & II (Pending Litigation Settlement)	Urgent	\$ 1,680,000	\$ 1,530,000	\$ 780,000	\$ 1,530,000	\$ 780,000	\$ 6,300,000
<i>General Revenues (Already Funded)</i>		\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
<i>Grants & Aid</i>		\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 3,900,000
<i>Debt</i>		\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 1,500,000
SSES Implementation Phase III (Pending Litigation Settlement)	Urgent	\$ -	\$ -	\$ -	\$ -	\$ 10,700,000	\$ 10,700,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ 10,700,000	\$ 10,700,000
Pump Station Assessment	High	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<i>General Revenues</i>		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Sewer		\$ 1,880,000	\$ 1,580,000	\$ 830,000	\$ 1,580,000	\$ 11,530,000	\$ 17,400,000
<i>General Revenues</i>		\$ 1,100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,300,000
<i>Grants & Aid</i>		\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 3,900,000
<i>Debt</i>		\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 10,700,000	\$ 12,200,000

Capital Improvement Plan (CIP): 2021-2025 - TRANSPORTATION PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
TRANSPORTATION PROJECTS							
Annual Pedestrian Improvement Program	High	\$ 80,000	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000	\$ 450,000
	<i>General Revenues</i>	\$ 80,000	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000	\$ 450,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Street Improvement Program	High	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 5,750,000
	<i>General Revenues</i>	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 3,500,000
	<i>Grants & Aid</i>	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,250,000
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Traffic Signal and Safety Program	High	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
	<i>General Revenues</i>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Boston Post Road Retaining Wall	Urgent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Private Contribution</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Theodore Fremd/Blind Brook Retaining Wall	Urgent	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 1,400,000
	<i>General Revenues</i>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
	<i>Grants & Aid</i>	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Purchase Street Roundabout	Low	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[IN-DESIGN] CBD - Purchase Street Reconstruction	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[IN-DESIGN] Purchase/Fremd & Purdy Intersection Improvement	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Locust Avenue Bridge	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>General Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - TRANSPORTATION PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
[DEFERRED] Orchard Avenue Bridge Rehabilitation	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] MTA Parking Lot Improvements	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] School/Purdy Parking Lot (Car Park 5)	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Police Department Parking Lot	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forest Avenue Pedestrian and Road Improvements	High	\$ -	\$ -	\$ 2,178,000	\$ -	\$ -	\$ 2,178,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ 1,478,000	\$ -	\$ -	\$ 1,478,000
<i>Debt</i>		\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
[DEFERRED] 5 Points Intersection Improvements	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nature Center Road	High	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Boston Post Road/Parsons Street Roundabout	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - TRANSPORTATION PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
Boston Post Road/Old Post Road Traffic Signal Replacement	Moderate	\$ -	\$ -	\$ 45,000	\$ 255,000	\$ -	\$ 300,000
<i>General Revenues</i>		\$ -	\$ -	\$ 45,000	\$ 255,000	\$ -	\$ 300,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] CBD - Car Park Improvement & Deck Feasibility Study	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Transportation		\$ 1,330,000	\$ 2,935,000	\$ 3,563,000	\$ 1,600,000	\$ 1,850,000	\$ 11,278,000
<i>General Revenues</i>		\$ 880,000	\$ 985,000	\$ 935,000	\$ 1,150,000	\$ 900,000	\$ 4,850,000
<i>Grants & Aid</i>		\$ 450,000	\$ 1,950,000	\$ 1,928,000	\$ 450,000	\$ 950,000	\$ 5,728,000
<i>Debt</i>		\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000

Capital Improvement Plan (CIP): 2021-2025 - RECREATION PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
RECREATION/ENTERPRISE FUND PROJECTS							
[DEFERRED] Damiano Center HVAC (Currently Funded)	Urgent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Damiano Center Building Improvements	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Tennis Court Lighting Improvement	Moderate	\$ -	\$ -	\$ 440,000	\$ -	\$ -	\$ 440,000
<i>General Revenues</i>		\$ -	\$ -	\$ 440,000	\$ -	\$ -	\$ 440,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Tennis Court Replacement	High	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
<i>General Revenues</i>		\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Recreation Park Upper Picnic Shelter Replacement	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Basketball Repainting	Moderate	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<i>General Revenues</i>		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Recreation Park Maintenance Garage Expansion	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Park Parking Lot and Service Road Resurfacing	High	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<i>General Revenues</i>		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - RECREATION PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
Playground and Park Improvements	High	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<i>General Revenues</i>		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nursery Field Improvement Project	High	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Recreation Security System Upgrade	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[DEFERRED] Recreation Facility Generators	Moderate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Upgrades	Moderate	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
<i>General Revenues</i>		\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sterling Field Synthetic Turf	Moderate	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000
<i>General Revenues</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000
Subtotal Recreation		\$ 3,010,000	\$ -	\$ 440,000	\$ -	\$ 2,100,000	\$ 5,550,000
<i>General Revenues</i>		\$ 610,000	\$ -	\$ 440,000	\$ -	\$ -	\$ 1,050,000
<i>Grants & Aid</i>		\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000

Capital Improvement Plan (CIP): 2021-2025 - RYE GOLF ENTERPRISE FUND PROJECTS
 Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
RYE GOLF ENTERPRISE FUND PROJECTS							
RGC/Whitby HVAC Repair/Replacement	Moderate	\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ 475,000
	<i>Enterprise Reserve Fund</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ 475,000
RGC Pool Resurfacing	Moderate	\$ -	\$ 775,000	\$ -	\$ -	\$ -	\$ 775,000
	<i>Enterprise Reserve Fund</i>	\$ -	\$ 775,000	\$ -	\$ -	\$ -	\$ 775,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - RYE GOLF ENTERPRISE FUND PROJECTS
 Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
Renovation of Children's Pool Area	High	\$ 570,000	\$ -	\$ -	\$ -	\$ -	\$ 570,000
<i>Enterprise Reserve Fund</i>		\$ 570,000	\$ -	\$ -	\$ -	\$ -	\$ 570,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Rye Golf		\$ 570,000	\$ 775,000	\$ 475,000	\$ -	\$ -	\$ 1,820,000
<i>Enterprise Reserve Fund</i>		\$ 570,000	\$ 775,000	\$ -	\$ -	\$ -	\$ 1,345,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ 475,000

Capital Improvement Plan (CIP): 2021-2025 - BOAT BASIN ENTERPRISE FUND PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
BOAT BASIN ENTERPRISE FUND PROJECTS							
Milton Harbor Federal Channel Dredging	High	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Boat Basin Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Basin Parking Lot	Low	\$ -	\$ -	\$ -	\$ -	\$ 52,500	\$ 52,500
	<i>Boat Basin Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ 52,500	\$ 52,500
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Basin Float Replacement	Moderate	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
	<i>Boat Basin Revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Basin Main Gazebo Repair or Replacement	Moderate	\$ -	\$ -	\$ 68,500	\$ -	\$ -	\$ 68,500
	<i>Boat Basin Revenues</i>	\$ -	\$ -	\$ 68,500	\$ -	\$ -	\$ 68,500
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Basin Launch Ramp Extension	High	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
	<i>Boat Basin Revenues</i>	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Basin Work Boat	High	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ 63,000
	<i>Boat Basin Revenues</i>	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ 63,000
	<i>Grants & Aid</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Debt</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025 - BOAT BASIN ENTERPRISE FUND PROJECTS
Project Funding Requirements

Capital Project Name	Priority	Funding Estimates					Total Required
		2021	2022	2023	2024	2025+	
Boat Basin Trailers	Moderate	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
<i>Boat Basin Revenues</i>		\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Boat Basin		\$ -	\$ 63,000	\$ 148,500	\$ 120,000	\$ 252,500	\$ 584,000
<i>Enterprise Reserve Fund</i>		\$ -	\$ 63,000	\$ 148,500	\$ 20,000	\$ 252,500	\$ 484,000
<i>Grants & Aid</i>		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
<i>Debt</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan (CIP): 2021-2025
 Vehicles and Equipment Funding Requirments and Sources

Requirements	2021	2022	2023	2024	2025+	Total Required	Revenues Fund Balance	Funding Sources		Total Sources
								Debt	Grants & Aid	
Police Vehicles Mobile Video Recorders & Body Cameras	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	-	-	\$ 125,000
Police Vehicles	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 675,000	\$ 675,000	-	-	\$ 675,000
Police Portable Radio Upgrades	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	-	-	\$ 100,000
DPW/REC Sweeper 1	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	-	-	\$ 250,000
DPW/REC Truck 1	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	-	-	\$ 125,000
DPW/REC Field Van	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	-	-	\$ 60,000
DPW/REC Truck 5	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	-	-	\$ 250,000
DPW/REC Truck 24	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	-	-	\$ 60,000
DPW/REC Tahoe	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	-	-	\$ 60,000
DPW/REC Truck 2	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ 125,000	-	-	\$ 125,000
DPW/REC Truck 25	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ 125,000	-	-	\$ 125,000
DPW/REC Truck 37	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ 60,000	-	-	\$ 60,000
DPW/REC Truck 21	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	-	-	\$ 250,000
DPW/REC Backhoe	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	-	-	\$ 150,000
DPW/REC Truck 26	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	-	-	\$ 250,000
DPW/REC Truck 35	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	-	-	\$ 125,000
DPW/REC Misc. Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 250,000	-	-	\$ 250,000
FIRE Boat	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	-	-	\$ 250,000
FIRE Command Vehicles	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	-	-	\$ 75,000
Total Requirements	\$ 720,000	\$ 930,000	\$ 495,000	\$ 660,000	\$ 560,000	\$ 3,365,000	\$ 3,365,000	\$ -	\$ -	\$ 3,365,000

Section III:

Project Worksheets

Building Projects:

Project Name:	Annual Building Improvement Program
Project Type:	Building
Department:	Multiple Departments
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2025+

Project Description:

This annual program supports the on-going repair and maintenance needs required for City buildings. Funding for this program is supported by general revenues from the City’s annual budget.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$250,000
Construction Inspect./Other	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenue:	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Grants& Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Project Name:	Police/Court Building Improvements
Project Type:	Building
Department:	Police
Project Priority:	Urgent
Project Start Date:	2024
Project End Date:	2025

Project Description:

The Office of Court Administration (OCA) has identified needed upgrades to the Rye City Court in a 2010 Report. The project includes construction of new secured sally port, elevators, interior stairwell, expanded court clerk facilities, judges’ chamber, court officer facilities and prisoner holding facility.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$2.6 M
Construction Inspect./Other	\$500,000
Total	\$3.1 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenue:	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Grants & Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$3.0 M	\$0	\$3.1 M

Project Need/Issues:

A 2010 consultant study estimated that a new police/court building would require a site suitable to accommodate a 25,000 to 30,000 square foot facility at estimated cost of \$25M (*excluding* property acquisition). That cost was considered not viable and in 2012 the City funded the design and authorized staff to work with the Office of Court Administration OCA to renovate the existing Police/Court Building. Those renovations and improvements address deficiencies identified by the (OCA) and Police Department. In the fall of 2018, the project architect secured conceptual approval of the proposed plans from OCA that fulfills their requirements. Preliminary estimates prepared by NASCO Construction Services in July 2018 estimated a construction cost of \$2,528,600. An additional \$450,000 was assumed for design services, construction inspection, court relocation costs and contingencies. In early 2019, after working with Court staff and the OCA the preliminary cost estimates to accommodate a temporary court in temporary trailers in Carpark 5 or a fit-out at City Hall exceeded \$500,000-\$600,000. As an alternative, the City Council agreed at its July 17, 2019 meeting that temporary court should be located in newly constructed Building 5 at DPW. Over the last year the a court design for Building 5 was completed but the location of the facility presented operational challenges resulting in this alternative being considered not feasible. The latest concept is to abandon the initial design and build a new separate court facility at Carpark 5 thereby eliminating the costs of building a temporary court facility. There is no cost estimate at this time. City staff will be seeking \$50,000-\$100,000 in funding to prepare preliminary court design plans, site due diligence and construction cost estimates. The cost indicated above represents the estimated cost for the previous design. New cost estimates are required. Funding is anticipated from debt. OCA may provide some subsidy towards the interest payments on that debt.

Project Name:	DEFERRED - Police Department Building Upgrades
Project Type:	Building and Grounds
Department:	Police
Project Priority:	Moderate
Project Start Date:	2025
Project End Date:	2025

Project Description:

Cosmetic improvements to the City of Rye Police Department Building.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$125,000
Construction Inspection	\$0
Total	\$0

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$125,000	\$125,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The police building is a dated and deteriorating facility that is used 24 hours a day, seven days a week. The building’s interior needs to be painted, secure access doors installed and carpeting needs to be replaced. Cabinets need to be replaced in the Communications and Report Room areas. This work would occur after the Police/Court renovation project.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

Minimal operating and maintenance costs will be incurred once the project is completed.

Project Name:	DEFERRED - Police Department Evidence Room
Project Type:	Building
Department:	Police
Project Priority:	High
Project Start Date:	2025
Project End Date:	2025

Project Description:

Overhaul evidence rooms and upgrade systems.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$10,000
Construction	\$65,00
Construction Inspection	\$0
Total	\$75,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The current evidence holding system is overwhelmed by the extreme number of evidence files and physical evidence. Chain of evidence and organization is getting more difficult to maintain each year. The storage (including refrigeration) and tracking of evidence is a vital part to the successful prosecution of criminal cases. This much needed overhaul will reduce the possibility of losing criminal cases due to poor accounting/protection of evidence. During construction, all evidence must be securely removed from the evidence room and temporarily held in a secure storage unit that will be under camera surveillance. All evidence will be given a barcode to ensure proper storage and handling. A second evidence storage area is the "Patrol Drop Evidence Room." This is where members of the patrol division place evidence when there are no detectives on duty. It is vital that we store evidence in a safe environment while maintaining chain of evidence. The ventilation system needs to be upgraded and storage and shelving systems need to be added that meet or exceed DCJS standards. This cost estimate is from 2015.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City's buildings and related systems.

Operating Cost Considerations:

Possible operating and maintenance costs should include the costs for a barcode system, a one-time cost. No other major costs are expected.

Project Name:	DEFERRED - Police/Court Roof Repairs
Project Type:	Building
Department:	Police
Project Priority:	High
Project Start Date:	2025
Project End Date:	2025

Project Description:

Under take repairs of the existing three roofs at the Police/Court Building.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$40,000
Construction Inspection	\$0
Total	\$40,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$40,000	\$40,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

In 2018 the City commissioned a report to evaluate the condition of the existing three roofs at the Police/Court Building. The report shows that the existing roof has 2.5 to 5.5 years of remaining life. It states that the remaining life could be extended by 6 to 10.5 years with an estimated \$33,000 in repairs. Full roof replacement would cost an estimated \$120,000. If asbestos abatement is required costs could be expected to increase by 5%-10%.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

Roof repair would cost-effectively extend the life of the roof. A roof replacement would provide greater energy efficiency benefits and eliminate the need for future repairs.

Project Name:	DEFERRED - Police Storage Building at Disbrow Park
Project Type:	Building
Department:	Police
Project Priority:	Moderate
Project Start Date:	2025
Project End Date:	2025

Project Description:

This project involves the demolition and construction of a new Police Storage Building. The existing building was determined as part of the 2018 Disbrow Park Master Plan study to be so deteriorated that removal was recommended as opposed to repair. Relocating the building closer to the public works yard as shown on the Disbrow Park plan will consolidate storage operations and provide greater opportunities for recreational use.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$590,000
Construction Inspect./Other	\$0
Total	\$590,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants & Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$590,000	\$590,000

Project Need/Issues:

The police vehicles and equipment and impounded vehicles are kept in a building that has holes in the roof. This building was formerly used by DPW to house a trash compactor. Rain and snow are a problem. Birds and small animals are also using the facility as a nesting place, making it filthy and unhealthy. The 2018 conceptual cost estimate is between \$152,000-\$590,000 and varies depending on the potential presence of environmental concerns. This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

Operating and maintenance costs would be minimal.



Project Name:	City Hall HVAC (Formerly City Hall Improvements)
Project Type:	Building
Department:	Public Works
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

The OLA consultant report completed in 2018 reviewed the entire HVAC system serving City Hall and concluded that a new system is required. The most efficient system requires the installation of VAV systems and additional duct work to properly distribute heating and cooling throughout the building. The installation of these systems will require the replacement of existing ceiling tiles and potentially new lighting. On July 17, 2019, the City Council authorized the funding of the design and preparation of bid specifications for the system. The proposed plans are nearing completion, but need adjustments to the ventilation design to include air-quality sanitizing features in a post-Covid environment. One promising aspect of the plan is that City Hall can be shut down for construction allowing for greater flexibility in project timing and the elimination of costs associated with staff relocation or the “fitting out” of unfinished spaces within City Hall to shift staff operations. City Hall operations will be remove during the construction period.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$150,000
Construction	\$2,200,000
Construction Inspect./Other	\$40,000
Total	\$2,400,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants & Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$2,400,000	\$0	\$0	\$0	\$0	\$2,400,000

Project Need/Issues:

The HVAC system is increasingly unreliable, energy inefficient and requires considerable maintenance and expense to maintain its operation.

Operating Cost Considerations:

Anticipate reduced maintenance and energy costs.

Project Name:	DEFERRED - City Hall TV Studio
Project Type:	Building
Department:	Rye TV
Project Priority:	Low
Project Start Date:	2025
Project End Date:	2025

Project Description:

Construction of third floor studio space to include new control room, 3 camera studio, edit bays and engineering room.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$350,000
Video Equipment	\$470,000
Construction Inspection	\$30,000
Total	\$850,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$650,000	\$650,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Rough construction costs were submitted by Interior Alteration Inc and Equipment estimates by HB Communications. Architectural drawings were prepared by Crozier Gedney Architects, P.C. This project would provide the community with greater access to a studio space. RyeTV studio currently exists within Rye High School. It is only accessible by the public after 3pm each day. A new studio would allow more flexibility on time and show content. Having a community space in City Hall would reduce or eliminate demands for public access to the existing studio in Rye High School. This would reduce potential security concerns at the High School. A second studio would allow the City to separate the two user groups, as well as, provide an alternate space should it be needed in the future. Project funding is from a combination of franchise fees and equipment grant money from the cable companies accumulated over the last few years. It should cover costs of all video equipment.

This project has been proposed for many years and not advanced. It is being deferred at this time.

Operating Cost Considerations:

Although there will be additional air conditioning requirements in the space, we expect to use LED lighting to keep electric costs lower. There will be some additional custodial support required.

Project Name:	DPW Salt Shed Replacement
Project Type:	Building
Department:	Public Works
Project Priority:	High
Project Start Date:	2022
Project End Date:	2022

Project Description:

The project involves the replacement of the existing salt shed, which is nearing the end of its useful life. City staff is currently working with a consultant to identify the preferred location for the new salt shed. Costs range up to \$750,000 depending on location. The potential location of the new salt shed is consistent with the recommendations of the 2018 Disbrow Park Master Plan, however due to cost restrictions the new salt shed may need to be located in the same location as the existing salt shed. IN 2020, the City was successful in securing a \$400,000 SAM grant for this project.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$650,000
Construction Inspect./Other	\$0
Total	\$650,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Debt:	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Grants and Aid:	\$0	\$400,000	\$0	\$0	\$0	\$400,000
Total:	\$0	\$650,000	\$0	\$0	\$0	\$650,000

Project Need/Issues:

The salt shed size is inefficient for the storage of salt to last a complete snow season, which can be problematic in the event of salt shortages in high demand periods.

Operating Cost Considerations:

Reduced costs to maintain building.



Project Name:	DPW Fuel Tank Replacement
Project Type:	Building
Department:	Public Works
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project calls for the removal of the underground fuel tanks at the DPW fueling depot and their replacement with above-ground tanks.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$25,000
Construction	\$225,000
Construction Inspect./Other	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Remove the underground gas and diesel tanks and replace them with above-ground tanks. The present fuel depot at Disbrow Park has two 4,000-gallon underground tanks. These tanks must be tested annually for leaks and, if leaks are detected, repairs are difficult and expensive.

Operating Cost Considerations:

If the tanks develop leaks, the City could incur considerable expense in cleanup costs and potential fines. The tanks were last repaired in 2004 and are manually inspected and tested.



Project Name:	DPW Building 5 Replacement
Project Type:	Building
Department:	Public Works
Project Priority:	High
Project Start Date:	2023
Project End Date:	2024

Project Description:

Replacement of DPW Garage Building 5 in Disbrow Park with a new garage building and a second floor to accommodate administrative and staff functions.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$150,000
Construction	\$4.2 M
Construction Inspect./Other	\$150,000
Total	\$4.5 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$4.5 M	\$0	\$0	\$4.5 M

Project Need/Issues:

This project previously involved only the replacement of the DPW Garage roof which has several leaks. The roof leaks have deteriorated the exterior brickwork and interior wiring and provide inadequate protection of vehicles from the elements. Based on analysis from the 2018 Disbrow Park Master Plan it appears that the condition of the building is worse than previous assessments and needs to be replaced. City staff is currently working with a consultant to design a new building that would include a partial second floor to house DPW administrative and staff functions. On July 17, 2019, the City Council agreed to pursue using this new facility to temporarily accommodate the City Court during the planned Police/Court building improvements. That concept has been abandoned.

Operating Cost Considerations:

The building is used primarily for storage of the City’s heavy duty trucks and large pieces of equipment – all of which are expensive and must be housed indoors to prevent weather deterioration and vandalism.



Project Name:	DPW Incinerator Building Removal
Project Type:	Building
Department:	Public Works
Project Priority:	Moderate
Project Start Date:	2025+
Project End Date:	2025+

Project Description:

The project involves the removal of the former incinerator facility located at public works.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$2.2 M
Construction Inspect./Other	\$0
Total	\$2.2 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$2.2 M	\$2.2 M
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This deteriorating building will require removal and has no re-use potential. It is suspected of having hazardous materials and soil that will require remediation. There is no known source of funds for this project, though it may be eligible for grant funding. The cost estimate for the removal is from the 2018 Disbrow Park Master Plan. This estimate has been increased based on an annual 6% cost escalation.

Operating Cost Considerations:

The existing building is a liability in its current condition. There will be no operating costs after its removal.



Project Name:	DPW Building 7 Improvements
Project Type:	Building
Department:	Public Works
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project involves roof and building repairs to the 9-bay garage building known as Building 7 at DPW.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$250,000
Construction Inspect./Other	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This building was identified in the 2018 Disbrow Park Plan in need of repairs to protect DPW vehicles and other resources from the elements. Repairs include a new roof and other interior improvements.

Operating Cost Considerations:

There will be no operating cost implications. Deferral of this project could result in continued building deterioration and other more expensive repairs.



Project Name:	DEFERRED - Firehouse Improvements
Project Type:	Building
Department:	Public Works
Project Priority:	Low
Project Start Date:	2025
Project End Date:	2025

Project Description:

This project calls for the repainting of public areas of both Rye firehouses.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$100,000
Construction Inspect./Other	\$0
Total	\$100,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The firehouses are showing paint deterioration in public areas of the facilities. Cost estimated is from 2012.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

No change in operating costs is anticipated.



Drainage/ Flooding Projects:

Project Name:	Annual Drainage Improvement Program
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2025+

Project Description:

This is an annual program to cover the cost of relatively small or unforeseen miscellaneous drainage improvements that may be required in a year. These funds are used to support the City’s nearly 30 miles of drain lines and 1,400 catch basins.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$250,000
Construction Inspect./Other	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This funding source can be used to address smaller drainage improvements before they become larger and more expensive infrastructure challenges.

Operating Cost Considerations:

Reduces long term operating costs with improved maintenance and repair.

Project Name:	Bowman Avenue Dam Sluice Gate Modifications
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2022

Project Description:

This project consists of modifications to the operation of the sluice gate at Bowman Avenue Dam, including the installation of additional stream gauges on Blind Brook to provide real-time water surface elevation readings during storm events, which will allow for improved optimization of the existing sluice operation. This has the potential to reduce the extent of damages sustained as a result of flooding from storm events.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$260,000
Construction	\$548,000
DASNY Fee	\$230,000
Total	\$1.038 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$1.038 M	\$0	\$0	\$0	\$0	\$1.038 M
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The project benefits were identified in a comprehensive flood study of Blind Brook completed in 2014 and was considered a high priority project in the December 2014 NY Rising Community Reconstruction Plan. Although it would not eliminate flood exposure for all properties, it would result in a reduced depth of flooding for properties along the Brook north of I-95. Design and Implementation costs are being funded from a New York Rising/CBDG-DR Grant. The project is being overseen by DASNY and currently in-design.

Operating Cost Considerations:

There will be additional operational and maintenance costs for the new stream gauges and monitoring equipment.

Project Name:	DEFERRED - Bowman Avenue Dam Upper Pond Resizing
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2025+
Project End Date:	2025+

Project Description:

The Upper Pond at the Bowman Avenue Dam was originally created in the 1900s. Over time, the available storage volume of the pond has been reduced due to sedimentation and the accumulation of debris, with estimates that it is currently one-quarter of its original size. This project proposes to expand the storage capacity of the Upper Pond by excavating approximately 98,000 cubic yards of soil and 6,200 cubic yards of rock. This would create a larger retention pond with increased water storage capacity, which would serve to decrease the frequency and intensity of downstream flooding.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$1.0 M
Construction	\$7.5 M
Construction Inspect./Other	\$0
Total	\$8.5 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$8.5M	\$8.5M
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The project benefits were identified in a comprehensive flood study of Blind Brook completed in 2014 and was considered a high priority project in the December 2014 NY Rising Community Reconstruction Plan. Although it would not eliminate flood exposure for all properties, it would result in a reduced depth of flooding for properties along the Brook north of I-95. The project cost is high and permitting costs could be significant, considering the wetland disturbance that would be involved. Extensive rock excavation will necessitate geotechnical investigation and specialized design. There is no funding source identified for this project. Given the project cost use of debt or general revenue would be unlikely. Grant funding is assumed for this project, however no source of funds has been identified. Given the high cost and implementation challenges, this project is being deferred at this time.

Operating Cost Considerations:

Ongoing maintenance of the area behind the dam to preserve storage capacity.

Project Name:	Milton Road Drain
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project includes extending/replacing a new City drain line from Milton Road to Milton Harbor within the vicinity of Milton Harbor House.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$484,599
Construction	\$126,143
DASNY Fee	\$185,000
Total	\$795,742

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$795,742	\$0	\$0	\$0	\$0	\$795,742
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The project was considered a high priority project in the December 2014 NY Rising Community Reconstruction Plan. Design and implementation costs are being funded from a New York Rising/CBDG-DR Grant. The project is being overseen by DASNY and currently is in design.

Operating Cost Considerations:

No significant operational cost increases are anticipated.

Project Name:	DEFERRED - Forest Avenue to Stonycrest Road Drain
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Low
Project Start Date:	2024
Project End Date:	2025

Project Description:

Replacement/relocation/modification of drain extending from Forest Avenue to outfall on Stonycrest Road. Project includes \$35,000 to fund engineering design/alternatives analysis (2022). Preliminary construction cost of \$350,000 will vary depending on final design (2025). Project must coordinate with Forest Avenue paving project and Forest Avenue Pedestrian Improvements. This project and its cost estimate is more than ten years old.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$35,000
Construction	\$350,000
Construction Inspect./Other	\$0
Total	\$385,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$350,000	\$350,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Project would eliminate or reduce ponding on Forest Avenue, which has resulted in damage to adjacent properties and claims against the City. Existing drain line extends from catch basins at the Forest Ave./Boulder Rd. intersection through private properties to an outfall on Stonycrest. An alternative route for this pipe is being considered since there is no drainage easement through these private properties. There is considerable bedrock in the area which contributes to high construction costs. This project would need to coordinate with the Forest Avenue Pedestrian Improvement Study, however the ponding condition that used to occur in this location no longer occurs. The cost estimate is very old and the project scope is no longer known. For these and other reasons this project is being deferred.

Operating Cost Considerations:

New drain line will increase maintenance costs and responsibilities, but reduce flooding damage to area properties during seasonal rain events.

Project Name:	Red Maple Swamp Study
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project will fund consulting engineering services to consider improvements to the Red Maple Swamp area that could address flooding/drainage concerns of area residents.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$25,000
Construction	\$0
Construction Inspect./Other	\$0
Total	\$25,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Preliminary analysis by the City Engineering Department suggests that the Red Maple Swamp, located between Intervale Place and Playland Parkway, may be a challenging location to provide cost-effective flood mitigation improvements; however, there may be some potential for modest drainage enhancements. Existing undeveloped private properties in the area should be acquired.

Operating Cost Considerations:

No change in operating costs is anticipated.

Project Name:	DEFERRED - Colby Avenue Drainage
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Low
Project Start Date:	2025
Project End Date:	2025

Project Description:

This project was first proposed in 2008-2013 CIP and includes replacement of existing undersized and improperly pitched pipe extending through yards on Colby Avenue. Replacement pipe will address flooding conditions in resident yards.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$120,000
Construction Inspect./Other	\$0
Total	\$120,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues	\$0	\$0	\$0	\$0	\$120,000	\$120,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Area residents desire a reduction in flooding; however improvements will require disturbance to private properties to replace an existing undersized pipe. This project has not been advanced in more than 11 years. The original intent and scope and cost of the project is unknown. This low priority project is being deferred and likely no longer considered for future CIPs.

Operating Cost Considerations:

No significant operational cost increases are anticipated.

Project Name:	DEFERRED - Ellsworth Street Drainage
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Low
Project Start Date:	2025
Project End Date:	2025

Project Description:

This project involves the installation of a drain line and catch basins on Ellsworth Street.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$8,000
Construction	\$78,000
Construction Inspect./Other	\$4,000
Total	\$90,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues	\$0	\$0	\$0	\$0	\$90,000	\$90,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Currently, Ellsworth Street lacks any drainage system. Property owners discharge sump pumps and roof leaders to the street, creating an icing condition in winter months, in addition to complaints from other street residents. Project effectiveness requires further review, as the area is very flat and any discharge point in Blind Brook would be impacted by tidal conditions. The original intent and scope and cost of the project is unknown. This low priority project is being deferred and likely no longer considered for future CIPs.

Operating Cost Considerations:

Increased maintenance costs associated with new drainage line and catch basins.



Project Name:	DEFERRED - Martin Road Drainage
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Low
Project Start Date:	2024
Project End Date:	2024

Project Description:

Replace a portion of existing City drain line extending from the end of Martin Road to pipe terminus.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$50,000
Construction Inspect./Other	\$0
Total	\$50,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Existing pipe is damaged and requires replacement. Project would require the removal of a significant mature tree at the end of Martin Road, but would improve the conveyance of stormwater runoff from the area and reduce flooding conditions on area roads and properties. The original intent and scope and cost of the project is unknown. After years of in-action, this low priority project is being deferred and likely no longer considered for future CIPs.

Operating Cost Considerations:

None.



Project Name:	DEFERRED - Nature Center Streambank Restoration
Project Type:	Drainage/Flooding
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2023
Project End Date:	2024

Project Description:

The project would include the design, permitting and installation of stabilization measures to reduce erosion of the bank of Blind Brook near the Nature Center Bridge.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$50,000
Construction	\$100,000
Construction Inspect./Other	\$0
Total	\$150,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$50,000	\$100,000	\$0	\$150,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This project would restore the existing streambank on Blind Brook and install measures to reduce future erosion. Loss of the streambank has increased in recent years due to major flood events. Protecting the streambank also protects the structural integrity of the Nature Center Bridge, which has been “flagged” by the NYSDOT since the bridge abutment has been undermined continuing erosion. This project must coordinate with Nature Center Bridge Repairs. Funding is expected from a State or County grant. This project was unsuccessful in obtaining a grant and is being deferred at this time.

Operating Cost Considerations:

No additional costs are anticipated. Reducing streambank erosion could reduce maintenance and repair costs to the Nature Center Bridge.

Sewer Projects:

Project Name:	Annual Sewer Improvement Program
Project Type:	Sewer
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2025

Project Description:

This is an annual program to cover the cost of relatively small or unforeseen miscellaneous sewer improvements that may be required in a year. These funds are used to support the City’s 53 miles of sewer lines, pump stations and other sewer infrastructure.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspect./Other	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Increased funding is necessary to the City’s sewer system to maintain acceptable operational levels and compliance with increasingly demanding Federal, State and County environmental regulations and legal enforcement actions.

Operating Cost Considerations:

Improves compliance with environmental regulations and legal mandates thereby avoiding potential fines and costs of enforcement actions.

Project Name:	SSES Implementation Phases I and II
Project Type:	Sewer
Department:	Engineering
Project Priority:	Urgent
Project Start Date:	2021 (<i>Pending Litigation Settlement</i>)
Project End Date:	2025

Project Description:

This project consolidates the following projects identified in previous CIPs, including the Locust Avenue Sewer Siphon By-Pass, Central Avenue Pump Station, Midland Avenue Sewer Replacement, Highland Road Sewer Lining, Breevoort Lane Force Main and the Sewer and Manhole Repairs and Lining project. These projects are identified as phases I and II of the Sanitary Sewer Evaluation Survey (SSES) completed in 2019.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	Unknown
Construction	Unknown
Construction Inspect./Other	Unknown
Total	\$10.7 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$900,000	\$0	\$0	\$0	\$0	\$900,000
Grants and Aid:	\$780,000	\$780,000	\$780,000	\$780,000	\$780,000	\$3.9 M
Debt:	\$0	\$750,000	\$0	\$750,000	\$0	\$1.5 M

Project Need/Issues:

In 2019 the City’s consultant completed a Sewer System Evaluation Survey (SSES) with the goal of locating areas of the sewer system that are in need of rehabilitation. The implementation of these projects is dependent on the City successfully reaching a settlement with NYSDEC and/or Save the Sound regarding pending consent orders and litigation. The total cost of all projects is estimated at \$6.3 M and will be implemented over the next five years. Of that amount, \$900,000 is already funded for the Locust Avenue and Brevoort Force Main projects. The City also secured a \$3.9 M grant towards the projects. Approximately \$1.5 M of additional funding is required, which is anticipated to be funded by debt as needed over the next five years.

Operating Cost Considerations:

The repaired lines and manholes should reduce maintenance cost and advance compliance with NYSDEC Consent Orders thereby avoiding financial penalties.

Project Name:	SSES Implementation Phase III
Project Type:	Sewer
Department:	Engineering
Project Priority:	Urgent
Project Start Date:	2025 (<i>Pending Litigation Settlement</i>)
Project End Date:	2029+

Project Description:

This project includes the implementation of measures to reduce inflow and infiltration into the City’s sewer system. The Sanitary Sewer Evaluation Survey (SSES) completed in 2019 identified between \$10 M to \$12.341 M in funding would be required. A more detailed implementation plan is currently being developed.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	Unknown
Construction	Unknown
Construction Inspect./Other	Unknown
Total	\$10.7 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$10.7 M	\$10.7 M

Project Need/Issues:

This project includes the implementation of measures to reduce inflow and infiltration into the City’s sewer system. The Sanitary Sewer Evaluation Survey (SSES) completed in 2019 identified between \$10M to \$12.3M in funding would be required. A more detailed implementation plan is currently being developed. The implementation of phase III projects is dependent on the City successfully reaching a settlement with NYSDEC and/or Save the Sound regarding pending consent orders and litigation. Funding is anticipated from debt with projects starting after the completion of Phase I and II.

Operating Cost Considerations:

The repaired lines and manholes should reduce maintenance cost and advance compliance with NYSDEC Consent Orders thereby avoiding financial penalties.

Project Name:	Pump Station Assessment
Project Type:	Sewer
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project would fund a consultant to prepare a report of the condition and operation of all of the City’s pump stations. The report would identify needed improvements to the City’s pump stations, anticipated costs and recommended timeline for implementation.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$150,000
Construction	\$0
Construction Inspect./Other	\$0
Total	\$150,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The project would fund a consultant to prepare a report of the condition and operation of all of the City’s pump stations. The report would identify needed improvements to the City’s pump stations, anticipated costs and recommended timeline for implementation.

Operating Cost Considerations:

Operating costs would remain unchanged or be slightly lower with newer more reliable pumps.

Transportation Projects:

Project Name:	Annual Pedestrian Improvement Program
Project Type:	Transportation
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2025

Project Description:

Funds the replacement and repair of sidewalks that are the City’s responsibility (i.e., not funded by abutting private property owner). Program also includes funding for curbs to address erosion, roadway protection or drainage conditions.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$450,000
Construction Inspect./Other	\$0
Total	\$450,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$80,000	\$85,000	\$90,000	\$95,000	\$100,000	\$450,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This program supports the maintenance of the City’s 38.68 miles of sidewalk. There has been increasing public demand to improve sidewalk conditions in the City, particularly around schools. The City will potentially fund sidewalk and crosswalk improvements as recommended by the Shared Roadways Committee June 2011 Report.

Operating Cost Considerations:

No additional costs are anticipated.

Project Name:	Annual Street Improvement Program
Project Type:	Transportation
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2025

Project Description:

Resurfacing of City streets, curbs and other street-related infrastructure as determined by the City Engineer and the City's Pavement Management System (PMS).

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$5.75 M
Construction Inspect./Other	\$0
Total	\$5.75 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$3.5 M
Grants & Aid (CHIPS):	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$2.25 M
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The program supports the maintenance of the City's 51.63 miles of roadway. This CIP assumes State CHIPS funding at current levels through 2025. In 2015 the City significantly increased its paving budget from approximately \$150,000 to \$1.0 M. This increase was based on the updated PMS, which recommended increased funding for road maintenance. In 2019, the City Council authorized additional funding for paving. This CIP assumes funding levels over the current five-year planning period consistent with the 2020-2024 CIP.

Operating Cost Considerations:

No additional costs are anticipated.

Project Name:	Annual Traffic Signal and Safety Program
Project Type:	Transportation
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2025

Project Description:

This program covers the cost of relatively small and unforeseen projects required to support the City’s traffic signals and traffic safety needs. Funding can also cover pedestrian related needs including crosswalk improvements and signalization.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$500,000
Construction Inspect./Other	\$0
Total	\$500,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The City seeks to take advantage of new technology as it repairs its existing traffic signal network. These improvements reduce vehicle delays and more efficiently manage traffic flow. The funding also covers the cost of other miscellaneous repairs required through the year.

Operating Cost Considerations:

None.

Project Name:	DEFERRED - Boston Post Road Retaining Wall
Project Type:	Transportation
Department:	Engineering
Project Priority:	Urgent
Project Start Date:	2021
Project End Date:	2021

Project Description:

In November 2012 a bond referendum was approved by the Rye City voters to fund approximately \$300,000 to replace/repair a failing retaining wall on the east side of Boston Post Road near the Purdy Avenue intersection. Safety barriers have been installed and the sidewalk abutting the failing wall have been closed. Traffic and pedestrian safety improvements have been implemented. During detailed design of the project the City determined that the failing wall appears to be owned by the abutting private property owners. This project is being deferred as the City seeks to have the adjacent private property owners repair and/or replace the failing wall.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$50,000
Construction	\$280,000
Construction Inspection	\$0
Total	\$330,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Private Contribution:	\$330,000	\$0	\$0	\$0	\$0	\$330,000
Debt (2012 Bond):	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The City has completed preliminary wall design alternatives for public discussion. The City is conducting a more detailed survey and property ownership evaluation of the compromised portions of the existing wall. Deterioration of the wall has accelerated over the past year.

Operating Cost Considerations:

Minimal annual operating costs are anticipated since the wall is determined to be privately owned.



Project Name:	Theodore Fremd/Blind Brook Retaining Wall
Project Type:	Transportation
Department:	Engineering
Project Priority:	Urgent
Project Start Date:	2010 (Currently in design)
Project End Date:	2021

Project Description:

Project would replace retaining wall on Blind Brook adjacent to Theodore Fremd Avenue. The wall was significantly damaged in 2007 flooding and requires replacement to protect adjacent roadway and City parking area.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$300,000
Construction	\$0
Construction Inspect./Other	\$1,100,000
Total	\$1,400,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

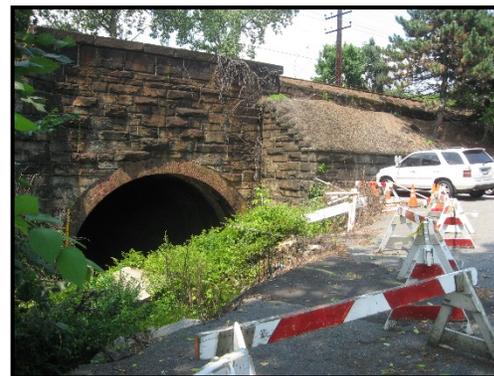
	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Grants and Aid:	\$0	\$1,300,000	\$0	\$0	\$0	\$1,300,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The project design is completed and under review by NYSDOT. The project requires a slight relocation of the wall and has numerous utility conflicts that must be coordinated, including a major County sewer line and a ConEd gas transmission line. The project is not eligible for FEMA reconstruction funds due to the classification of the roadway, but is being funded by a more rigorous and time-consuming NYSDOT grant, which requires a 20% local match. This project is delayed due to a legal/design dispute between MTA and NYSDOT.

Operating Cost Considerations:

No significant increases in operational costs are anticipated.



Project Name:	DEFERRED - Purchase Street Roundabout
Project Type:	Transportation
Department:	Engineering
Project Priority:	Low
Project Start Date:	2025
Project End Date:	2025

Project Description:

The project would eliminate existing blinking traffic signals at the Purchase/High/Ridge/Wappanocca intersection with roundabout. The roundabout would provide safety and environmental benefits over existing condition and would provide for an aesthetic amenity to one of Rye’s “gateways.”

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$500,000
Construction Inspect./Other	\$0
Total	\$500,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

A July 2007 feasibility report prepared by BFJ recommended a roundabout in lieu of a traffic signal at the intersection. Survey of the area is completed and design is underway. Westchester County is anticipated to fund the project in exchange for City acceptance of County roads. This project is being deferred due to the number of years it has been included in the CIP and there has been no action to advance the project, there is no identifiable source of grant funding and the cost estimates haven’t been updated since the original 2007 feasibility study.

Operating Cost Considerations:

Energy costs would be eliminated. Some costs for landscape and roundabout maintenance are anticipated.



Project Name:	IN-DESIGN - CBD - Purchase Street Reconstruction
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	
Project End Date:	

Project Description:

Project involves the reconstruction (including paved surface and base) and curb replacement, where necessary, between Elm Place and W. Purdy Avenue and between Locust Avenue and Boston Post Road. Other functional and aesthetic improvements as noted in the 2009 CBD Planning and Streetscape Study will also be considered as part of the on-going design.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspect./Other	\$0
Total	Pending

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This project would essentially finish the Purchase Street streetscape. These improvements are currently in design, which will include updated preliminary construction cost estimates. The project would rebuild the street, curbs and sidewalks where necessary between the Locust Avenue intersection (completed in 2011) and Boston Post Road. The second phase of design would include street and sidewalk improvements between Elm Place (completed in 2017) and W. Purdy Avenue. This project does not include the area between W. Purdy and the Theodore Fremd/Purdy/Purchase intersection, which is a separate project (see: *Purchase/Fremd & Purdy Intersection Improvement*), but part of the unified streetscape design. Purchase Street in these sections has a low PCI pavement score under the City’s pavement management system and requires improvements.

Operating Cost Considerations:

No major increases in operating costs are anticipated with this project.

Project Name:	IN-DESIGN - Purchase/Fremd & Purdy Intersection Improvement
Project Type:	Transportation – Traffic Control
Department:	Engineering
Project Priority:	High
Project Start Date:	
Project End Date:	

Project Description:

Replacement of traffic signals to meet NYSDOT requirements and adding a turning lane on Theodore Fremd Avenue to reduce intersection delays. Project design (including updated cost estimates) was funded in the 2018 Budget and is currently underway.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspection	\$0
Total	Pending

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Project was originally funded as part of 2007 Budget, but deferred/suspended after April 2007 floods. The existing traffic signals do not meet NYSDOT requirements and increasingly replacement parts are difficult to find. Pedestrian safety would also be improved with pedestrian signalization, which currently does not exist. Project would require coordination with Westchester County, which controls Theodore Fremd. This project was considered, but not included as part of the 2012 Bond Referendum and the City was not awarded a NYSDOT grant for this project. The 2018 Budget funded \$100,000 towards the design and preparation of updated cost estimates based on an actual detailed design.

Operating Cost Considerations:

Minimal annual operating costs are anticipated. New traffic signals will use LED technology, which will reduce energy consumption and improve reliability.



Project Name:	DEFERRED - Locust Avenue Bridge
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project would fund \$80,000 to study the condition, identify improvement and complete construction plans for Locust Avenue Bridge. Depending on findings of study and prior experience with bridges in this area rehabilitation may be required (\$300,000) or a complete reconstruction (\$1.8M).

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$80,000
Construction	\$1,630,000
Construction Inspect./Other	\$0
Total	\$1,710,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$80,000	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$1.630 M	\$0	\$0	\$0	\$1.630 M
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Locust Avenue Bridge is over 100 years old and requires repair. Bridge is also historic and may require coordination with NYS Historic Agencies. Existing sewer line/siphon under the bridge abutment is planned to be abandoned, and a new sewer line installed. This project is being deferred due years of no funding to advance the project, lack of scope and project details and dated cost estimates.

Operating Cost Considerations:

No increased operational costs are anticipated.



Project Name:	DEFERRED - Orchard Avenue Bridge Rehabilitation
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

Rehabilitation of Orchard Avenue Bridge over Blind Brook.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$200,000
Construction Inspect./Other	\$0
Total	\$200,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The bridge over Blind Brook was built in 1926. This project is being deferred due years of no funding to advance the project, lack of scope and project details and dated cost estimates.

Operating Cost Considerations:

No increases in operational costs are anticipated.



Project Name:	DEFERRED - MTA Parking Lot Improvements
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	
Project End Date:	

Project Description:

The proposed project would repave the parking lot, add sidewalks, lighting, drainage, landscaping and other vehicle and pedestrian safety measures.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspect./Other	\$0
Total	Pending

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The City (which does not own the lot, but shares in the parking revenue with the MTA) previously discussed with the MTA possible cost/revenue sharing strategies to implement necessary repairs to the deteriorated lot. The proposed improvements would rehabilitate the lot, which has not been repaved in over 20 years, and implement pedestrian and vehicles safety improvements consistent with a preliminary concept plan prepared by MTA consultants in 2006. Three years ago the travel lane portion of the MTA lot was repaved under the City’s Annual Resurfacing project funding. The City is currently possible cost sharing of future parking lot improvements. This project is currently deferred until the scope and estimated cost of those improvements has been identified.

Operating Cost Considerations:

Some increases in operational costs are anticipated, but could be offset with increases in parking fees or a different revenue sharing agreement with the MTA.



Project Name:	DEFERRED - CBD – School/Purdy Parking Lot (Car Park 5)
Project Type:	Transportation
Department:	Engineering
Project Priority:	High
Project Start Date:	2024
Project End Date:	2024

Project Description:

The existing wall surrounding Car Park 5 (corner of School Street & Purdy Ave.) needs to be replaced. In 2008, fencing was secured to the wall exterior to prevent damage from continuing deterioration. This project continues to fail to obtain funding despite need and therefore is being deferred at this time. Also, the cost estimate is more than ten years old and needs to be updated by professional consultants until it is included in future CIPs.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$650,000
Construction Inspect./Other	\$0
Total	\$650,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$650,000	\$0	\$650,000

Project Need/Issues:

Replacing this nearly 100-year old wall is expensive. The City should consider alternative use to a replacement in-kind that advances some additional public need, such as a deck that creates additional parking. Identifying a use for this site, possibly involving a public/private partnership is recommended.

Operating Cost Considerations:

Varies depending on final design and use.



Project Name:	DEFERRED - Police Department Parking Lot
Project Type:	Police Building and Grounds
Department:	Police
Project Priority:	Moderate
Project Start Date:	2023
Project End Date:	2023

Project Description:

The police parking lot needs to be upgraded and secured.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$75,000
Construction Inspection	\$0
Total	\$0

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The police parking lot needs to be upgraded and secured. Our police vehicles share a lot with commuter parking. Due to the lack of parking, during shift changes, our vehicles block in civilian vehicles parked in the metered spots. Recommend that the metered spots be removed and relocated. Additionally, fencing should be installed to secure the lot, add lighting and enhance video coverage of the area. This project is being deferred until it is coordinated with the potential *MTA Parking Lot Improvements*.

Operating Cost Considerations:

Minimal operating and maintenance costs will be incurred once the project is completed.

Project Name:	Forest Avenue Pedestrian Improvements
Project Type:	Transportation
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2024

Project Description:

Implementation of a sidewalk on Forest Avenue between Apawamis Avenue and Manursing Avenue, consistent with the *Forest Avenue Pedestrian Improvement Study*.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$178,000
Construction	\$1,850,000
Construction Inspect./Other	\$150,000
Total	\$2,178,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$1,478,800	\$0	\$1,478,800
Debt:	\$0	\$0	\$0	\$700,000	\$0	\$700,000

Project Need/Issues:

In 2016, the City completed a study to evaluate alternative strategies and preliminary costs for improving pedestrian safety within the Forest Avenue corridor north of the Apawamis Avenue. That study identified four possible improvements involving sidewalks or multi-use paths on Forest between Apawamis Avenue and Manursing Avenue to the intersection of Davis Avenue. The final design process in 2018 identified based on community input the preferred alternative for implementation. The pedestrian improvements are estimated to cost between \$1.4 M and \$2.0 M depending on the preferred alternative. In 2017 the City was unsuccessful in obtaining a TAP grant, but did obtain a \$1.478 M grant in 2019. It is estimated that approximately \$700,000 in additional City funds will be required to complete the \$2.178 M project. This project is a higher priority because Forest Avenue is in need of repaving, however that repaving is being deferred until there is consensus on the desired (or not desired) pedestrian improvements.

Operating Cost Considerations:

Upon project completion there will be maintenance and improvement cost that may be borne by the City and/or abutting property owners.

Project Name:	DEFERRED - 5 Points Intersection Improvements
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

As recommended by the Shared Roadways Committee June 2011 study, the project would encompass a conceptual study for the 5-way intersection at the conjunction of Grace Church Street, and Midland and Manursing Avenues.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$35,000
Construction	\$215,000
Construction Inspect./Other	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The 5-way intersection would eliminate the existing signals and change existing pavement configurations within the City right-of-way to allow for the implementation of stop sign control. The project would reduce pedestrian street crossing distances and reduce vehicle delays. The project has two alternative designs that require public vetting. The project would also require approval from Westchester County since Midland Road is County controlled. Funding for this project was eliminated in 2016. This project is being deferred due to lack of identified funding sources.

Operating Cost Considerations:

No increases in operational costs are anticipated depending on final design.



Project Name:	Nature Center Road
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project involves the construction of a new roadway to the Rye Nature Center from Boston Post Road. This project is currently being designed by DASNY and funded by a NY Rising grant. The final cost estimate will likely be adjusted based on their evaluation.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design/Survey	\$0
Construction	\$200,000
Construction Inspect./Other	\$0
Total	\$200,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The new roadway would allow for a new access to the Nature Center that will avoid a bridge crossing over Blind Brook. The proposed location would be approximately 350 feet south of the current bridge crossing. This bridge is more than 100 years old and has a weight limit restricting access to certain size vehicles. DASNY is currently designing the road and funding would be from a NY Rising Grant.

Operating Cost Considerations:

The City would incur future road maintenance costs for the new road, but would reduce the cost of repair or \$1.1 Million reconstruction cost for replacing the Rye Nature Center bridge.

Project Name:	DEFERRED - Boston Post Road/Parsons Street Roundabout
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2022

Project Description:

This project involves the design and construction of a roundabout on Boston Post Road at Parsons Street. In addition, the project would include a shifting of Boston Post Road within existing right-of-way to the west and the construction of a new parking area on the east side of the relocated roadway adjacent to school property. Existing or proposed driveways from Rye Nature Center and Rye Presbyterian Church would also have to be accommodated in the design. The City’s consultant completed conceptual design and cost estimates in 2015.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$100,000
Construction	\$1,300,000
Construction Inspect./Other	\$0
Total	\$1,400,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$100,000	\$0	\$0	\$0	\$100,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$1,300,000	\$0	\$0	\$1,300,000

Project Need/Issues:

A roundabout at this location would potentially have multiple benefits, including improved traffic flow during peak school drop-off and pick-up periods, traffic calming benefits and creation of additional parking for the school adjacent to school property. This project is being deferred since it lacks an identified source of funds and there has not be interest in moving this project forward towards final design. The 2015 cost estimate has not been adjusted for inflation.

Operating Cost Considerations:

Project will not affect operating costs.

Project Name:	Boston Post Road/Old Post Road Traffic Signal Replacement
Project Type:	Transportation
Department:	Engineering
Project Priority:	Moderate
Project Start Date:	2023
Project End Date:	2024

Project Description:

The project would replace the existing traffic signal at the intersection of Boston Post Road and Old Post Road (i.e. in front of Osborn Home). The existing signal is nearing the end of its useful life and does not use LED technology, which is the current NYSDOT standard. The project would also provide for pedestrian enhancements including potentially crosswalks, pedestrian phases and other potential safety improvements.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$25,000
Construction	\$255,000
Construction Inspect./Other	\$20,000
Total	\$200,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$25,000	\$275,000	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$300,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

A pedestrian signalized crossing of Boston Post Road at this location has been identified as a priority given the volume of pedestrian activity and proximity to Osborn Elementary School and Rye HS/MS.

Operating Cost Considerations:

Continuation of existing traffic signal maintenance costs.

Project Name:	DEFERRED - CBD Car Park Improvement & Deck Feasibility Study
Project Type:	Transportation
Department:	Engineering
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project is a study to assess possible aesthetic, traffic flow, pedestrian safety, landscape and accessible improvements to the City’s parking areas in the CBD. This project has been deferred.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$75,000
Construction	\$0
Construction Inspect./Other	\$0
Total	\$75,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The parking areas in the City’s Central Business District (CBD) are in need of aesthetic and functional upgrades. Curb replacement and repaving is required. Over the last few years mature trees have died and a responsible tree replacement and landscape program is required. In addition, there may be opportunities to reconfigure the existing parking lots to achieve improved pedestrian safety enhancements and accessibility needs. In addition, there is increasing parking demand in the CBD during peak periods, which warrants the City re-visiting the feasibility of a parking structure. The police have also identified parking needs (see: *Police Department Parking Lot*).

Operating Cost Considerations:

None since the project is a study.

Recreation Projects:

Project Name:	DEFERRED - Damiano Center HVAC
Project Type:	Recreation
Department:	Recreation
Project Priority:	Urgent
Project Start Date:	2021
Project End Date:	2021

Project Description:

The current HVAC system is undersized, does not work in the main offices, and is more than 20 years old. This project is to be funded from existing funds. Implementation is anticipated in 2021.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$5,000
Construction	\$35,000
Construction Inspection	\$0
Total	\$40,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The existing system is failing and requires replacement. The Main offices in the center have no air conditioning as at some point, the system was modified and those trunk lines were removed. The Girl Scout room unit is old and failing as well. New system requirements are now in place and may mean the replacement of the entire system, not just the outside condensers.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

Operating costs would be reduced with a more energy efficient system that require less maintenance.

Project Name:	DEFERRED - Damiano Center Building Improvements
Project Type:	Recreation
Department:	Recreation
Project Priority:	High
Project Start Date:	2021
Project End Date:	2025

Project Description:

This project includes a series of repairs and improvements at Damiano Center that would be phased in over the course of several years.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$30,000
Construction	\$170,000
Construction Inspection	\$0
Total	\$200,000

Project Priority Considerations:

- Deteriorated Facility**
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues*:	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

* Approximately \$80,000 of this project was funded in the 2009 Budget.

Project Need/Issues:

- **Roof Replacement:** The existing roof is 25+ years old. Over the past few years, leaks have occurred and areas of roof over the girl scout room and kitchen area have been patched.
- **Floor Replacement:** The floors in the lower level multi-purpose room and lounge need replacement.
- **Door Replacement:** The front doors and all other “older” doors because they do not have panic bar exits.
- **Patio Replacement:** The rear exit to the patio has fallen, making the step out of the room non-compliant. The patio would be rebuilt to the appropriate height.
- **Painting:** Paint the exterior of the Damiano Center and Maintenance Garage; paint the interior of the Damiano Center.
- **Electrical Upgrades:** Upgrade electric panels, outlets in Damiano Recreation Center and address the electric short at the lower picnic shelter.
- **Kitchenette:** A kitchenette including cabinets and a sink would be provided in the Girl Scout room to allow for storage and clean-up of crafts.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

Operating costs would be reduced due to less maintenance.

Project Name:	Recreation Park Tennis Court Lighting Improvement
Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2022
Project End Date:	2022

Project Description:

This project proposes to replace the antiquated lighting system at the Tennis Courts and Multi-purpose Area.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$440,000
Construction Inspect./Other	\$0
Total	\$440,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$440,000	\$0	\$0	\$440,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Replacement for efficiency and cost saving measures. Existing tennis lighting is over 25 years old. Estimated cost per court is \$60,000.

Operating Cost Considerations:

Systems that allow for multiple light and energy levels can provide considerable energy savings. These systems allow activities with different lighting needs to share a facility, without wasting energy by providing excessive lighting for activities that don't require it. There will also be a reduction in repainting costs associated with the existing courts.



Project Name:	Recreation Park Tennis Court Replacement
Project Type:	Recreation
Department:	Recreation
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

Replacement of tennis courts #7 & 8 at Recreation Park.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$20,000
Construction	\$160,000
Construction Inspection	\$0
Total	\$180,000

Project Priority Considerations:

- Deteriorated Facility**
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$180,000	\$0	\$0	\$0	\$0	\$180,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Tennis Courts 7 & 8 in Recreation Park are over 35 years old. There is a collapsed drain near court 7 that needs attention. The courts are cracking and no longer accepting the 6 year cycle of repair and repainting. Courts should be re-built utilizing “post tension concrete”. New fencing for the facility would also be required.

Operating Cost Considerations:

Operating costs would be reduced as no further maintenance would be needed for 10+ years.



Project Name: **DEFERRED - Recreation Park Upper Picnic Shelter Replacement**

Project Type:	Recreation
Department:	Recreation
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project calls for the replacement of the upper picnic shelter and pad.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$10,000
Construction	\$80,000
Construction Inspect./Other	\$0
Total	\$90,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The Upper Picnic Shelter is showing signs of age and deterioration. Repairs were done in 2013, but since then, the support brackets and support beams have shown deterioration, both of which will affect safety of the participants in the long term. Picnics are the one of the main revenue sources for the department, and a new, larger and efficient design could help generate more revenue. This project is being deferred to assess whether the necessary improvements can be completed by DPW/Parks staff.

Operating Cost Considerations:

Operating costs would be reduced due to less maintenance.



Project Name:	Recreation Park Basketball Repainting
Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

Crack repair and repainting of the Multi-purpose courts at Recreation Park and replacement of the backboards (4).

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$20,000
Construction Inspection	\$0
Total	\$20,000

Project Priority Considerations:

- Deteriorated Facility**
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The existing courts are in need of various crack repairs as well as a full painting. The site has two basketball courts that see use daily. The last time this area was painted was in 2007.

Operating Cost Considerations:

Operating costs would be reduced as less maintenance would be required.



Project Name:	DEFERRED - Recreation Park Maintenance Garage Expansion
Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2023
Project End Date:	2024

Project Description:

The project involves the addition of a two-bay garage on the existing maintenance building at Recreation Park.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$75,000
Construction	\$150,000
Construction Inspect./Other	\$0
Total	\$225,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenue:	\$0	\$0	\$75,000	\$150,000	\$0	\$225,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The department has motorized equipment that is outside in the elements 365 days a year. The replacement value of this equipment exceeds \$500,000. Current space cannot support the additional equipment because of space or size.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

The additional space to store equipment would extend the lifetime usefulness of the equipment.

Project Name:	Recreation Park Parking Lot and Service Road Resurfacing
Project Type:	Recreation
Department:	Recreation
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project proposes to mill and re-pave the recreation main parking lot and service road; repair sunken drains and curbs where necessary.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$150,000
Construction Inspection	\$0
Total	\$150,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The main parking lot and the service road are deteriorating and portions of the pathway from the McDonald Building to the Art Center Parking lot are hazardous and should be regraded.

Operating Cost Considerations:

None.



Project Name:	Playground and Park Improvements
Project Type:	Recreation
Department:	Recreation
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project would involve resurfacing the playgrounds at Recreation Park and Gagliardo Park and the installation of new playground equipment with elements that are accessible for handicap participants.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$200,000
Construction Inspection	\$0
Total	\$200,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Both Recreation Park and Gagliardo Park are in need of repair, resurfacing, and elements for handicap accessible play structures. The surface of the playgrounds needs to be poured in place rubber. Playground safety surfacing no longer allows for sand as an appropriate safety surface. Other playgrounds will need to be updated/upgraded with a similar surface

Operating Cost Considerations:

Updating the playgrounds surfacing will help keep operating cost down by reducing maintenance.



Project Name:	Nursery Field Improvement Project
Project Type:	Recreation
Department:	Recreation
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

In 2019 the City undertook a review of potential improvements to Nursery Field. Currently, the field use is impacted by periods of closure due to wet conditions and a deteriorated playing surface. Project costs range between \$1.3 Million for a natural grass field to \$2.4 Million for a synthetic turf field. Various hybrid concepts were also presented by City consultants for consideration. Project funding is preliminarily anticipated from private donations.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspection	\$0
Total	\$2.4 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2022	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$2.4 M	\$0	\$0	\$0	\$0	\$2.4 M
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The City Council needs to identify its preferred improvement in light of the extensive community conversation that remain on-going about desired field surface, environmental concerns and neighborhood impacts. For more information, please visit: https://www.ryeny.gov/services/projects-and-information/nursery-field-project-information/-folder-529#docan1916_909_529.

Operating Cost Considerations:

Operating and field maintenance costs are anticipated to be less with a turf field than with natural grass however higher initial capital and replacement costs of a turf field increases total 20-year life cycle costs. A more complete discussion can be found online at: <https://www.ryeny.gov/Home/ShowDocument?id=11880>

Project Name: **DEFERRED - Recreation Security System Upgrade**

Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project proposes additional security systems to view outlying parks/facilities including Skate Park, Maintenance Garage, McDonald Building, Nursery Field and Gagliardo Park

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$25,000
Construction Inspection	\$0
Total	\$25,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Enhanced security systems would help deter misuse of facilities during the day, after hours and or on weekend. Each facility has different needs and issues. Example: Soda machine at Nursery Field & McDonald building has been vandalized; Skate Park – the kids climb the fence and use the facility when closed.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

--

Project Name:	DEFERRED - Recreation Facility Generators
Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project would provide for generators at the maintenance garage and at least one recreation building.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$85,000
Construction Inspection	\$0
Total	\$85,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$85,000	\$0	\$0	\$85,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

None of the recreation facilities have a generator. A generator is necessary at the maintenance garage so work can still be done in case of a power outage during a storm, and so that employees who are required to be there have heat and the ability to work the large garage door bays. For the recreation building, it would allow the building to remain open as a warming center during a power outage.

This project is being deferred upon a more detailed study reviewing the condition, needs and costs associated all of the City’s buildings and related systems.

Operating Cost Considerations:

Project Name:	Irrigation Upgrades
Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2021
Project End Date:	2021

Project Description:

The project proposes to replace and enhance the irrigation system throughout the park system and comply with current code requirements.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$10,000
Construction	\$50,000
Construction Inspection	\$0
Total	\$60,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Irrigation upgrades and necessary addition of reduced pressure zones (RPZ) at Recreation Park, Rec Tennis Courts, Damiano Center and Gagliardo Park. This project would also look at the expansion of irrigation for the main garden outside Damiano.

Operating Cost Considerations:

RPZ's are required per current code and the additional irrigation would save on man power on manually watering the lawns and gardens. This also would allow us to run the system in the evening or early morning outside of prime business hours, which are more efficient times to water the grounds.

Project Name:	Sterling Field Improvements
Project Type:	Recreation
Department:	Recreation
Project Priority:	Moderate
Project Start Date:	2025
Project End Date:	2025

Project Description:

The project would install synthetic turf at Sterling Field located at Disbrow Park as identified in the 2018 Disbrow Park Master Plan.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$150,000
Construction	\$1.9 M
Construction Inspection	\$50,000
Total	\$2.1 M

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$2,100,000	\$2,100,000

Project Need/Issues:

The existing grass field has limited playability due to poor soil, drainage and grass conditions. These conditions are challenged by the clay lining under the field, which serves as a cap of this former trash incinerator ash disposal area. Synthetic turf is considered the most cost-effective and practical field solution for this location.

Operating Cost Considerations:

Less maintenance of existing grass field.



Rye Golf Club
Enterprise Fund

Project Name:	RGC/Whitby HVAC Repair/Replacement
Project Type:	Recreation/Enterprise Fund
Department:	Rye Golf Club
Project Priority:	Moderate
Project Start Date:	2023
Project End Date:	2023

Project Description:

Systematic replacement of outdated and inefficient HVAC equipment at Rye Golf Club.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$475,000
Construction Inspection	\$0
Total	\$475,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Fund:	\$0	\$0	\$0	\$0	\$0	\$0
Grants & Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$475,000	\$0	\$0	\$475,000

Project Need/Issues:

In 2013 Carnell engineering was hired to complete an engineering assessment on much of the infrastructure and mechanics of the club. Their report indicates that our condensing units and coils on our HVAC system are nearing the end of their life expectancy and are likely to fail over the next 5 years. Replacement is likely to become necessary over the next several years. The club is planning to engage an HVAV engineer to provide an overall assessment of the HVAC system.

Operating Cost Considerations:

Potential for cost reductions based upon increased energy efficiency.

Project Name:	RGC Pool Resurfacing
Project Type:	Recreation/Enterprise Fund
Department:	Rye Golf Club
Project Priority:	Moderate
Project Start Date:	2022
Project End Date:	2022

Project Description:

Strip the existing plaster and tile work inside the main pool down to the structural surface, reapply a plaster finish and tile work in kind with new product, and refill pool.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$775,000
Construction Inspection	\$0
Total	\$775,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Fund:	\$0	\$775,000	\$0	\$0	\$0	\$775,000
Grants & Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This project is needed because the existing plaster finish and tile work is beyond its useful life expectancy. The last time the project was completed was in 2004, and it was only expected to last for 5 to 10 years. We have been experience significant flaking of the tiles and plaster in addition to extensive staining of the surface which is not appealing. If the tile and plaster continues to flake away the structure of the pool may be compromised.

One alternative that has been considered was just applying new plaster over the existing finish instead of scraping out the existing plaster, which would save significant money. The pool engineer that consulted on this project advised against this because the plaster and tile flake from the bottom up, and if there is already existing corrosion under the existing plaster causing the existing plaster to flake up, the new plaster above it would flake off as well. In 2016, under the advice of a pool engineer, the club kept water in the pool year round and sustained a significant decrease in flaking/chipping of the surface, which is one reason why the club has postponed the project.

Operating Cost Considerations:

If this project were to be completed two additional costs would be involved. (1) Currently the pool is drained and left empty at the end of each season. This exposes the plaster to the elements and the structure of the pool to exterior ground pressures that are damaging. If we move forward with fixing the surface of the pool we should keep it full all winter long which will require additional money to keep the water balanced throughout the winter, approximately \$5,000. (2) The purchase of a winter cover would be beneficial to prevent debris from falling into the pool in the winter and staining the new surface.

Project Name:	Renovation of Children’s Pool Area
Project Type:	Recreation
Department:	Rye Golf Club
Project Priority:	High Priority
Project Start Date:	Fall 2021
Project End Date:	Spring 2022

Project Description:

Replace the children’s pool, associated pool mechanics, and install an accessible ramp and accessible features at playground.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$15,000
Construction	\$550,000
Construction Inspection	\$5,000
Total	\$570,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Fund:	\$570,000	\$0	\$0	\$0	\$0	\$570,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

In 2017-2018 the club embarked on a pool facility master plan and infrastructure assessment. One of the results of this planning was that the children’s pool structure is requiring more and more annual maintenance and repair after the winter frost-thaw cycle and increased foundation settling. Eventually, the winter damage may damage the structural integrity of the pool beyond repair. Additionally, the current children’s pool is not handicap accessible. Replacing the pool with a modern wading pool inclusive of a zero-entry area will provide additional 20 to 50 years of useful life expectancy.

Operating Cost Considerations:

The installation of modern pool mechanical systems may provide operating efficiencies.

Boat Basin

Enterprise Fund

Project Name:	Milton Harbor Federal Channel Dredging
Project Type:	Recreation/Enterprise Fund
Department:	Boat Basin
Project Priority:	High
Project Start Date:	2023
Project End Date:	2023

Project Description:

Dredging of the one mile long Federal Channel leading into the City of Rye Boat Basin as well as the entire Boat Basin.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	TBD
Construction Inspection	TBD
Total	TBD

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Boat Basin Enterprise Fund:	\$0	\$0	TBD	\$0	\$0	TBD
Grants and Aid:	\$0	\$0	TBD	\$0	\$0	TBD
Debt:	\$0	\$0	TBD	\$0	\$0	TBD

Project Need/Issues:

Maintenance dredging of the 1 mile federal channel leading into and surrounding the Boat Basin docks. Navigation of most boats in and out of the Boat Basin during the low tide window is becoming difficult to nearly impossible. The project will require multiple State and Federal permits. Project costs are estimated and derived from current volume estimates and current cubic yard pricing. This assumes disposal at the Western Long Island Sound disposal site without capping. *If this site is not available due to the level of contamination in the City's dredge material costs could approach \$5.0 M for 25,000 c.y. removal of dredge material.* There is currently \$1,860,000 in the Boat Basin reserve fund. The City's consultant is awaiting a permitting response from the Army Corps of Engineers. See discussion on page xii of this CIP.

Operating Cost Considerations:

Amount of material to be removed is unknown and is driven by the cost of disposal.



Project Name:	Boat Basin Parking Lot
Project Type:	Parking Lot
Department:	Boat Basin
Project Priority:	Low
Project Start Date:	2025
Project End Date:	2025

Project Description:

The parking lot is starting to show its age and will need to be repaired in the next 5 years.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$2,500
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$50,000
Construction Inspection	\$0
Total	\$52,500

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Funds:	\$0	\$0	\$0	\$0	\$52,500	\$52,500
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The parking lot shows its age and is deteriorating. There is a lot of loose material, which creates tripping hazards.

Operating Cost Considerations:

Once project is complete, there will be yearly maintenance and upkeep.

Project Name:	Boat Basin Float Replacement
Project Type:	Floats
Department:	Boat Basin
Project Priority:	Moderate
Project Start Date:	2025
Project End Date:	2025+

Project Description:

Rebuild and resurface floats (docks) within the boat basin utilizing new construction with “tub” underneath the floats so that no wood products are in the water.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$200,000
Construction Inspection	\$0
Total	\$200,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Funds:	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The Boat Basin will replace both floats and finger slips with a design that utilizes “tubs” under the floats. This will keep the wood decking from coming in contact with the water and will extend the life span of the floats. This will take place beginning in 2025 and occur over several years.

Operating Cost Considerations:

Once project is complete, there will be yearly maintenance and upkeep.

Project Name:	Boat Basin Main Gazebo Repair or Replacement
Project Type:	Gazebo Repair/Replacement
Department:	Boat Basin
Project Priority:	Moderate to High
Project Start Date:	2023
Project End Date:	2023

Project Description:

Repair/Replacement of main gazebo leading to main Docks and main ramp.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$3,500
Site Acquisition	\$0
Engineering/Design	\$5,000
Construction	\$60,000
Construction Inspection	\$0
Total	\$68,500

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Funds:	\$0	\$0	\$68,500	\$0	\$0	\$68,500
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The Boat Basin is upgrading in many ways and currently needs to bring the main Gazebo to a safe standing. Inspections of the lower section have shown age is taking its toll. We can stabilize currently but it will need to be replaced down the road. The main ramp is old and made from wood. It should be replaced with an aluminum dock, which is more substantial and of a wider width that is also handicap accessible.

Operating Cost Considerations:

Once project is complete, there should be minor operating costs for many years.



Project Name:	Boat Basin Launch Ramp Extension
Project Type:	Ramp Extension Replacement
Department:	Boat Basin
Project Priority:	High
Project Start Date:	2024
Project End Date:	2024

Project Description:

Current ramp is not usable after certain tides and then again before certain tides. There is a current ramp stop. The idea is to extend the ramp at least 30ft so it can be used by most boats at any tide.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$5,000
Site Acquisition	\$0
Engineering/Design	\$5,000
Construction	\$110,000
Construction Inspection	\$0
Total	\$120,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
Enterprise Reserve Funds:	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Grants and Aid:	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The Boat Basin is in need of the ramp being usable at any tide for safe haul and launch, especially during times of storms like Sandy. The issue now is there is a ramp stop and the ramp does not extend far enough. We need to be set up like the village of Mamaroneck and be able to use the ramp as needed, regardless of the tide.

Operating Cost Considerations:

Once project is complete, there should be minor operating costs for many years. There is a possibility of State funds to assist with this project.



Project Name:	Boat Basin Workboat
Project Type:	Boat Basin Workboat Replacement
Department:	Boat Basin
Project Priority:	High
Project Start Date:	2022
Project End Date:	2022

Project Description:

Replacement of the workboat which has been removed from service. We are currently using a donated boat to operate.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$3,000
Construction	\$0
Construction Inspection	\$60,000
Total	\$63,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025	Total
General Revenues:	\$0	\$63,000	\$0	\$0	\$0	\$63,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The Boat Basin is currently using a donated boat for moving floats and boats around the basin. We are now managing the mooring field and will need to replace the current boat with a boat more suitable for the work operations.

Operating Cost Considerations:

Once project is complete there will be yearly maintenance and upkeep.

Project Name:	Boat Basin Trailers
Project Type:	Boat Basin Trailers
Department:	Boat basin
Project Priority:	Moderate
Project Start Date:	2023
Project End Date:	2023

Project Description:

The Boat Basin Commission is discussing the possibility of taking over the back lot operations and the trailers will be needed to do the hauling and launching. The Basin would get 2 hydraulic trailers to facilitate the process.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspection	\$0
Total	\$80,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025	Total
General Revenues:	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The Boat Basin Commission is discussing the need to generate more money and control of the facility. They are looking to be able to raise more money for the escalating costs of doing business and ultimately help pay for the dredging. They would purchase 2 hydraulic trailers to be able to service the hauling and launching needs of the slip holders

Operating Cost Considerations:

Once project is complete there will be yearly maintenance and upkeep.

Project Name:	Police Vehicle Mobile Video Recorders and Body Cameras
Project Type:	Police Technology
Department:	Police
Project Priority:	High
Project Start Date:	2022
Project End Date:	2022

Project Description:

Mobile Video Recorders have been useful tools in the law enforcement profession for some years. Additionally, the recent emergence of body-worn cameras has already had an impact on policing, and this impact will only increase as more agencies adopt this technology. This project would replace an aging mobile video recorder camera system (in our police fleet) with a state of the art mobile video recorder camera system and incorporate a high tech body worn camera program for the Rye Police Department.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$125,000
Construction	\$0
Construction Inspection	\$0
Total	\$125,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$125,000	\$0	\$0	\$0	\$125,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

The purpose of this project is to replace an aging mobile video recorder camera system in our police fleet and to incorporate a body worn camera program for the Rye Police Department. These cameras can help promote agency accountability and transparency, and they can be useful tools for increasing officer professionalism, improving officer training, preserving evidence, and documenting critical encounters with the public. This is a high priority item as this law enforcement tool may actually reduce exposure to litigation and unwarranted citizen complaints.

Operating Cost Considerations:

All annual operating costs are minimal. The bulk of expenditures are factored into the initial outlay of funds.

Project Name:	Police Portable Radio Upgrade
Project Type:	Equipment
Department:	Police
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

Upgrade police department portable radios.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$100,000
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$0
Construction Inspection	\$0
Total	\$100,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

Currently the City of Rye Police Department utilizes a Motorola PR 860 portable radio for all of our remote personal radio communication. The department purchased these portable radios in 2005 and they have been in service continually since that date. The radios have far exceeded their life expectancy over this 12 year period. Unfortunately, Motorola does not manufacture these particular units any longer and service/repair is getting more difficult due to lack of parts and accessories.

All members associated with the Police Department who utilize portable radio communication are currently assigned the Motorola PR860 and will need replacement. Replacement will also need to include charging stations and spare batteries. The current batteries and charging stations are only specific to the PR860 units. The total need for replacement breaks down as follows:

Sworn officers – 37
 Parking Enforcement – 2
 Bay Constables – 5
 Public Safety Commissioner – 1
 Spare Units – 5
 Total replacement – 50

Operating Cost Considerations:

Minimal operating and maintenance costs will be incurred once the project is completed.

Project Name:	Fire Department Radio Upgrades
Project Type:	Public Safety
Department:	Fire
Project Priority:	High
Project Start Date:	2021
Project End Date:	2021

Project Description:

This project would replace and add new portable radios for all interior firefighters in the City of Rye Fire Department.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$100,000
Construction Inspection	\$0
Total	\$100,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Project Need/Issues:

Currently the Fire Department has an inventory of approximately 25 portable fire ground radios, these radios range in age from 3 years old to more than 10 years old. While these radios still operate and are serviceable, they are from an old antiquated system. New radios would provide many modern features. New radios would be issued to all Interior Firefighters of the department. Some of the key new features of the radios are emergency button, GPS location, and individual identifiers. These features would provide enhanced safety in the event that a firefighter became trapped disorientated or experienced some other life threatening situation while at a fire scene. The project would purchase 20 radios and the associated equipment needed. The radios can be purchased from a local vendor that has the New York State contract for these radios. The old radios would either be sold at auction as surplus equipment or they could be issued to active members that do not enter fires.

Operating Cost Considerations:

None.

Project Name:	Fire Boat
Project Type:	Public Safety
Department:	Fire
Project Priority:	Moderate
Project Start Date:	2022
Project End Date:	2022

Project Description:

This project would fund the purchase of a new fire boat for the Fire Department.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$250,000
Construction Inspection	\$0
Total	\$250,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

In the past the Rye Fire Department has had a Fire Boat that was donated to the Department by a resident. That boat sunk in a storm and has never been replaced (and no new donations have been made or are expected). The City of Rye has approximately 14 miles of coast line and a substantial amount of area covered by Long Island Sound. With multiple private Clubs offering varying levels of boating, a City owned Marina, and an island community with multiple private residences, there is a need to provide a level of Fire Protection and Life Safety Protection to the residents of Rye. Currently the only boat owned by the Fire Department is a 14 foot inflatable, which has no firefighting capabilities and only limited life safety uses. Its primary function is for flooding, not for use on Long Island Sound. A new boat would provide for greater service to the residents of Rye.

Operating Cost Considerations:

--

Project Name:	Command Vehicles Replacement
Project Type:	Public Safety
Department:	Fire
Project Priority:	Urgent
Project Start Date:	2021
Project End Date:	2024

Project Description:

This project is for the ongoing replacement of the Fire Departments Command Vehicles.

Estimated Project Costs:

Legal/Survey/Due Diligence	\$0
Site Acquisition	\$0
Engineering/Design	\$0
Construction	\$135,000
Construction Inspection	\$0
Total	\$135,000

Project Priority Considerations:

- Deteriorated Facility
- Public Safety/Legal Mandate
- Systematic Replacement/Operational Efficiency
- Resource Conservation/Environmental Quality
- New/Expanded Facility or Program
- Consistency with Formal Plans or Policy
- Funding Availability

Sources of Funding:

	2021	2022	2023	2024	2025+	Total
General Revenues:	\$60,000	\$0	\$0	\$75,000	\$0	\$135,000
Grants and Aid:	\$0	\$0	\$0	\$0	\$0	\$0
Debt:	\$0	\$0	\$0	\$0	\$0	\$0

Project Need/Issues:

This item is for the ongoing replacement of the Fire Department’s Command Vehicles. Currently the Fire Department operates four command vehicles; 2014 Ford Explorer, 2011 Chevy Tahoe, a second 2006 Chevy Tahoe, and a 2008 Ford Escape. This project is for the replacement of one of the 2006 Chevy Tahoes and the 2008 Ford Escape. By replacing one command vehicle in each of the following years the Fire Department will be able to maintain an up to date fleet of reliable vehicles. The cost includes the purchasing of the vehicle and outfitting the vehicle with lights, radios and specialized equipment needed for use as a Command Vehicle.

Operating Cost Considerations:

Operating cost would not change substantially. A new vehicle would require less maintenance so some savings from the Public Works Garage may be seen.



CITY COUNCIL AGENDA

DEPT.: FINANCE

DATE: July 30, 2020

CONTACT: Joseph S. Fazzino, Deputy City Comptroller

ACTION: Adoption of the 2020/2021 tax levy and tax rate for the Rye Neck Union Free School District.

FOR THE MEETING OF:

August 17,
2020 **RYE CITY**
CODE 22-9(A)

RECOMMENDATION: That the City Council adopt the following resolution:

WHEREAS, the Rye Neck Union Free School District (District) has certified to the City of Rye Comptroller taxes in the amount of \$12,219,393 to be raised on property within the District located in the City of Rye, with established tax rates of \$1014.732563 per \$1,000 of taxable assessed value on homestead property and \$1,293.518984 per \$1,000 taxable assessed value on non-homestead property, for the fiscal year beginning July 1, 2020 and ending June 30, 2021, now, therefore, be it

RESOLVED, that in accordance with the provisions of the City Charter, the City Comptroller is commanded to levy and collect said taxes, subject to any further amendments or approvals required by the Rye Neck Union Free School District.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:

The Rye Neck Union Free School District has provided the City with the allocation of the tax levy and tax rates for the Town of Rye and City of Rye. A portion of the City's share of the tax levy is attributable to STAR exemptions, which will be paid by the State to the district. The above amounts and rates are subject to adjustments and adoption by the District at their next Board of Education meeting.



CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM:

Authorize the Interim City Manager to sign an agreement with Suez Water Westchester, already approved by the Public Service Commission, to provide water usage data by property.

FOR THE MEETING OF:

August 17, 2020

CHAPTER
SECTION

RECOMMENDATION: That the Council authorize the City Manager to sign the agreement.

IMPACT: Environmental Fiscal Neighborhood Other

BACKGROUND:

Over ten municipalities have already signed the same agreement which will allow for more accurate billing of wastewater usage. Billing based on consumption will lead to improved water conservation.

See attached.

**WATER USAGE
DATA SHARING
AND SECURITY
AGREEMENT**

THIS WATER USAGE DATA SHARING AND SECURITY AGREEMENT, (this “Agreement”) is made as of this ___ day _____, 2019 between SUEZ Water Westchester Inc. a corporation of the State of New York, with its principal office at 2525 Palmer Avenue, New Rochelle, New York 10801 (hereinafter called “SWWC”) and City of Rye (“Municipality”) with offices at 1051 Boston Post Rd, Rye, NY 10580 and together with SWWC the (“Parties” and each, individually, a “Party”).

RECITALS

WHEREAS, upon request by a municipality and pursuant to subsection 6 of the Section 89-b of the Public Service Law, a water works corporation shall provide property water usage data by property address (the “Data” as defined more fully below) to such municipality where:

- (a) such municipality is within the service territory of such water works corporation;
- (b) such Data shall only be used for municipal purposes related to the financing of clean, storm or drinking water infrastructure projects and service; and
- (c) the provision of such Data shall be pursuant to a written agreement between the water works corporation and the municipality which adequately provides for customer privacy safeguards and is approved by the New York State Public Service Commission (the “Commission”); and

WHEREAS, Municipality has requested that SWWC, a water works corporation, provide the Data for SWWC customers residing in the Municipality; and

WHEREAS, Municipality is within the service territory of SWWC; and

WHEREAS, Municipality shall use the Data solely for the calculation of assessments or bills for municipal services for which water usage is a relevant indicator of the cost of such municipal services, such as those related to the financing of clean, storm or drinking water infrastructure projects and operation; and

WHEREAS, Municipality agrees that the Data shall not be sold or shared with any other person or corporation, except as set forth herein; and

WHEREAS, the Parties desire to enter into this Agreement to establish, among other things, the full scope of the Parties’ obligations relating to the provision of the Data and of confidentiality with respect to the Data.

NOW, THEREFORE, in consideration of the premises and of the covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties, intending to be legally bound, hereby agree as follows:

A. Customer Data Transfer

1. SWWC shall designate by address each water service customer that is also a sanitary sewer service customer of Ardsley, Bronxville, Dobbs Ferry, Eastchester, Greenburgh, Hastings on Hudson, New Rochelle, Pelham, Pelham Manor, Tuckahoe, Port Chester, Rye and Rye Brook.
2. SWWC shall provide to Municipality or such designated third party contractor or subcontractor, by the 20th of each month the following data for each customer identified in paragraph A(1) herein if available to SWWC:

- a. Meter reading and meter number for current month,
UW Bill Cycle
City
Account Number
Account Holder Phone 1
Service Address Mailing Address
Premise ID
Badge Number
Register Read
Consumption Days
Revenue Class Code
Service Quantity
UOM
Block Lot
Rate Code
Actual/Estimate
Start Date
End Date
Service Type

This list is not meant to be exhaustive and may be changed from time to time by written consent of all parties.

- b. For purposes of this Agreement, the information to be provided pursuant to Sections A(1)-(2) herein is referred to as the "Data".

3. SWWC shall provide the data for free to the Municipality as long as the data is submitted in the format used by SWWC in its billing system as of the execution of this agreement. The parties to this Agreement hereby agree that the intention is for SWWC to provide the data for all of its water service customers that are also sewer service customers of the following municipalities: Ardsley, Bronxville, Dobbs Ferry, Eastchester, Greenburgh, Hastings on Hudson, New Rochelle, Pelham, Pelham Manor, Tuckahoe, Port Chester,

Rye and Rye Brook. To the extent SWWC is required to parse out and provide the data for the Municipality individually, a cost will be associated with that service. SWWC shall bill the Municipality on a monthly basis for the services provided at a reasonable rate to be agreed upon by the Parties.

4. Such water usage Data shall be provided by SWWC to the Municipality or their designated third party contractor or subcontractor(s) in a manner that is easily readable and compatible with Microsoft Excel or such other mutually agreed upon commercially available billing software. The Municipality agrees to take all reasonable precaution to protect the Data during transmission and at rest. Municipality ensures that it has in place adequate safeguards for the protection of the Data.
5. Use of any contractor or subcontractor(s) by Municipality shall be awarded through a request for proposals (RFP). The RFP shall include terms providing equivalent protections in relation to the Data as those set out in this Agreement and shall abide by all applicable state procurement laws. Additionally, the municipality shall notify Suez of the winning bid. The Wining bidder must be in good standing with NYS regulators if any apply.

B. Confidentiality.

1. Consistent with the provisions of Public Service Law Section 89(b)(6) Municipality shall:
(a) hold all Data in the strictest confidence; except as otherwise expressly permitted by paragraph C herein; (b) not disclose Data to any other person or entity unless such persons or entities agree, in writing, to protect and secure Data in at least as protective a manner as set forth herein and only to achieve the same purposes authorized by this Agreement; (c) not use the Data other than for the services defined in the Recitals as authorized by this Agreement; (d) otherwise use at least the same degree of care to avoid publication or dissemination of the Data as the Party employs (or would employ) with respect to its own confidential information that it does not (or would not) desire to have published or disseminated, but in no event less than reasonable care.
2. Use of the Data for any purpose other than as allowed by this Agreement by Municipality or any of its agents or employees shall require SWWC's prior written consent. Municipality shall not disclose the Data to any person, except it may disclose to its employees, agents and sewer service customers who require access to such information consistent with the purposes of Public Service Law Section 89(b)(6) and this Paragraph B. Before disclosing Data to its employees or agents, Municipality must inform employees or agents of the confidential nature thereof and Municipality's obligations under this Agreement. Municipality shall be responsible for the use or disclosure of Data by any of its employees or agents and shall indemnify SWWC with respect to all losses, claims and damages asserted by any SWWC customer as a result of a disclosure of Data made by Municipality or any of its employees or agents that is contrary to the terms of this Agreement.

C. Exceptions Allowing Disclosure of the Data

1. Consistent with the provisions of Public Service Law Section 89(b)(6) and notwithstanding the provisions of paragraph B(1) the Parties may disclose Data to contractors or subcontractors who have a legitimate need to know or use such Data for the sole and limited purposes of providing services and/or carrying out the obligations set forth under this Agreement, provided that the contractor or subcontractor:
 - a. is advised by the disclosing Party of the confidential nature of the Data; and
 - b. agrees in writing to protect and secure Data in accordance with this Agreement. A copy of such written agreement with the contractor or subcontractor shall be made available to the Parties upon request. Notwithstanding the foregoing, each Party shall be liable for any act or omission of their respective contractors and/or subcontractors, that would constitute a breach of this Agreement if committed by the respective Party; and
 - c. warrants that it has appropriate technical and organizational processes and procedures in place to safeguard all Data against any accidental or unlawful loss, alteration, destruction or damage or any unauthorized access, use or disclosure, and will ensure that it has taken steps to ensure the reliability of those of its employees who are used to process such Data.
2. Disclosure if Legally Compelled. Notwithstanding anything herein, in the event that a Municipality receives notice that it has, will, or may become compelled, pursuant to applicable law or regulation or legal process to disclose Data (whether by receipt of oral questions, interrogatories, requests for information or documents in legal proceedings, subpoenas, civil investigative demands, other similar processes, or otherwise), the Municipality shall, except to the extent prohibited by law, within 72 hours notify SWWC, orally and in writing, of the pending or threatened compulsion and consult with SWWC on the advisability of taking steps to resist or narrow such request. To the extent lawfully allowable, SWWC shall have the right, in advance of any disclosure, to undertake any lawfully permissible steps to reduce and/or minimize the extent of Data that must be disclosed. SWWC shall also have the right to seek an appropriate protective order or other remedy reducing and/or minimizing the extent of Data that must be disclosed. In any event, the Parties shall disclose only such Data which they are advised by legal counsel that they are legally required to disclose in order to comply with such applicable law or regulation or legal process (as such may be affected by any protective order or other remedy obtained by SWWC) and the Municipality and its representatives shall use all reasonable efforts to ensure that all Data that is so disclosed will be accorded confidential treatment.

D. Disclosure pursuant to Article 6 of the Public Officers Law. The Parties recognize that the Municipality is required to abide by the applicable provisions of the Freedom of Information Law (FOIL) under Article 6 of the Public Officers Law. Municipality agrees to notify SUEZ of any FOIL requests relating to information covered by this agreement within 24 hours of receipt of such request. Notice shall be provided to SWWC manager at the address located in paragraph G of this agreement.

E. Additional Obligations

1. The Municipality will be responsible for generating and mailing out all bills related to sewer services.

1. The Parties shall have in place appropriate and reasonable processes and systems, including as applicable, an information security program to protect the security of the Data. Such process and systems in place for the protection of the Data should be consistent with the National Institute of Standards and Technology Cybersecurity Framework.

2. The Parties shall safely secure or encrypt all Data during transmission.

3. The Parties shall establish policies and procedures to provide reasonable and prompt assistance to each other in responding to any and all requests, complaints, or other communications received from any individual who is or may be the subject of a Data Security Incident involving Data Processed by the Parties to the extent such request, complaint or other communication relates to the Parties' Processing of such individual's Data.

F. Limitation of Liability IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR CONSEQUENTIAL, EXEMPLARY, PUNATIVE OR LIQUIDATED DAMAGES, WHETHER ARISING IN CONTRACT, TORT (INCLUDING A PARTY'S NEGLIGENCE) OR OTHERWISE, INCLUDING WITHOUT LIMITATION DAMAGES ARISING FROM DELAY, LOSS OF GOODWILL, LOSS OF OR DAMAGE TO DATA, LOST PROFITS (ACTUAL OR ANTICIPATED), OR OTHER COMMERCIAL OR ECONOMIC LOSS, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE TOTAL AMOUNT OF DAMAGES RECOVERABLE FROM A PARTY UNDER THIS AGREEMENT IS LIMITED TO PROVEN DIRECT DAMAGES. Provided however, nothing in here shall preclude either party from recovering direct damages for any intentional or willful misconduct that either party had actual knowledge or reasonably should have had knowledge thereof.

G. Notices. With the exception of notices or correspondence relating to potential or pending disclosure under legal compulsion, all notices and other correspondence hereunder shall be sent by first class mail, by personal delivery, or by a nationally recognized courier service. Notices or correspondences relating to potential or pending disclosure under legal compulsion

shall be sent by means of Express Mail through the U.S. Postal Service or other nationally recognized courier service which provides for scheduled delivery no later than the business day following the transmittal of the notice or correspondence and which provides for confirmation of delivery. All notices and correspondence shall be in writing and addressed as follows:

If to Municipality, to:

City of Rye City Hall
1051 Boston Post Rd
Rye, NY 10580
Attn: Village Manager

Phone:

If to Utility:

SUEZ Water Westchester Inc.
2525 Palmer Avenue
New Rochelle, NY 10801
Attention: General Manager

with a copy to:

SUEZ Water Westchester Inc.
461 From Road
Suite 400
Paramus, NJ 07652
Attn: Legal Department

A Party may change the address or addressee for notices and other correspondence to it hereunder by notifying the other Party by written notice given pursuant hereto.

H. Term. This Agreement shall be effective as of the date first set forth above and shall remain in effect until terminated by any Party upon not less than 180 days' prior written notice specifying the effective date of termination; provided, however, that any expiration or termination shall not affect the respective obligations or rights of the Parties arising under this Agreement prior to the effective date of termination. This Agreement may only be deemed terminated in the event of: a change in chapter 261 of the laws of 2018 that would no longer require SUEZ to provide the Municipalities with this information; or an order by the Commission; or if SUEZ sells its rights to supply water-to the applicable municipalities.

I. Consent to Jurisdiction; Selection of Forum; Governing Law. The Parties irrevocably submit to the jurisdiction of the courts located within the State of New

York with regard to any dispute or controversy arising out of or relating to this Agreement. This Agreement shall be interpreted, and the rights and obligations of the Parties determined, in accordance with the laws of the State of New York, without recourse to such state's choice of law rules.

- J. Breach.** The Parties hereto agree that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached. It is accordingly agreed that the Parties shall be entitled to an injunction or injunctions to prevent breaches of this Agreement and to enforce specifically the terms and provisions hereof in any court of the United States or any state having jurisdiction, this being in addition to any other remedy to which they are entitled at law or in equity.
- K. Survival.** The nondisclosure obligations of the Parties under this Agreement shall continue for so long as the Parties continue to have access to, are in possession of, or acquire Data and/or confidential third party information even if all agreements between the Parties have expired or been terminated.
- L. Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall together constitute one and the same instrument. Copies of this Agreement and copies of signatures on this Agreement, including any such copies delivered electronically as a .pdf file, shall be treated for all purposes as originals.
- M. Amendments; Waivers.** This Agreement may not be amended or modified except if set forth in writing signed by the Parties.
- N. Assignment.** This Agreement may not be assigned without the prior written consent of the Parties, and any purported assignment without such consent shall be void.
- O. Severability.** Any provision of this Agreement which is determined by any court or regulatory body having jurisdiction over this Agreement to be invalid or unenforceable will be ineffective to the extent of such determination without invalidating the remaining provisions of this Agreement or affecting the validity or enforceability of such remaining provisions.
- P. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and any prior or contemporaneous oral or
- Q. Force Majeure.** No Party shall be liable for any failure to perform its obligations in connection with this Agreement, where such failure results from any act of God or other cause beyond such Party's reasonable control (including, without limitation, any mechanical, electronic, or communications failure) which prevents such Party

from performing under this Agreement and which such Party is unable to prevent or overcome after the exercise of reasonable diligence.

R. Relationship of the Parties. SWWC and Municipality expressly agree they are acting independently and under no circumstances shall any of the employees of one Party be deemed the employees of the other for any purpose. Except as expressly authorized herein, this Agreement shall not be construed as authority for either Party to act for the other Party in any agency or other capacity, or to make commitments of any kind for the account of or on behalf of the other.

S. Construction. This Agreement shall be construed as to its fair meaning and not strictly for or against any Party.

IN WITNESS WHEREOF, the Parties have executed and delivered this Agreement as of the date first above written.

Name:

SUEZ WATER WESTCHESTER INC.

By: Name: Title:	By: Name: Title:
---------------------	---------------------



CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM: Authorization for the City Manager to sell at auction surplus equipment as listed by the Boat Basin.

FOR THE MEETING OF:

August 17,
2020 RYE CITY
CODEAPTER
SECTION

RECOMMENDATION: That the Council deem the equipment surplus.

IMPACT: Environmental Fiscal Neighborhood Other:
The City will receive funds for surplus equipment.

BACKGROUND:

See attached request.

CITY OF RYE, NY
Boat Basin Surplus
Memorandum

DATE: August 5, 2020

TO: Greg Usry, Interim City Manager

FROM: Rodrigo Paulino, Boat Basin Supervisor

RE: Surplus Vessel & Equipment and Vessel Donation

As discussed, we have identified items that are no longer useful to the Boat Basin. We are requesting that the council deem these items as “surplus” so that we can proceed to auction.

Should you need additional information, please feel free to call me.

SURPLUS

- Metal 18ft work boat with no engine & no controls – No Vin # Found. (Boat obtained by Pete Fox and used as a work boat. Boat is now partially rotten and in poor condition. Boat approved for Surplus by City Council on 07/13/2016 but boat was never listed up for Auction.)
- Craftsman 2 piece tool chest, No serial number.
- Electric scissor lift table – Partial Serial #4407722
- Magic Chef Mini Fridge – Serial # THD1603HMBR350SE112634
- 15 Horsepower tiller Yamaha outboard engine – Serial # 684C-L-331213



CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM: Consideration of a request from the Rye Free Reading Room to use the Village Green on Sunday, September 20th from 12:00 pm to 5:00 pm to host the Rye Free Reading Room Book Sale, a fundraiser for the Rye Free Reading Room. In order to allow time for setup and cleanup, we would like to request permission to use the Green from 8:00 am to 7:00 pm. Appropriate social distancing guidelines will be observed.

FOR THE MEETING OF:

August 17, 2020

CHAPTER
SECTION

RECOMMENDATION: That the City Council approve this request for the Rye Free Reading Room.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The Rye Free Reading Room has requested use of the Village Green on Sunday, September 20 from 12 pm to 5 pm to host the Rye Free Reading Room Book Sale, a fundraiser for the Rye Free Reading Room. In order to allow time for setup and cleanup, they would like to request permission to use the Green from 8 am to 7 pm.

The City Council is asked to approve the Rye Free Reading Room's request for use of the Village Green.

Social distancing guidelines will be observed.

See attached request.



January 16, 2020

Honorable Joshua Cohn, Mayor
Rye City Council

Dear Mayor Cohn:

The Rye Free Reading Room respectfully requests the use of the Village Green on Sunday, September 20 from 12 pm to 5 pm to host the Rye Free Reading Room Book Sale, a fundraiser for the Rye Free Reading Room. In order to allow time for setup and cleanup, we would like to request permission to use the Green from 8 am to 7 pm. Appropriate social distancing guidelines will be observed.

The Rye Free Reading Room is committed to providing a wide range of programming that enhances the lives of Rye residents, and has collaborated with the City for approval of similar requests. We are excited to continue to support community focused programs, and appreciate your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Shoemaker', with a long horizontal flourish extending to the right.

Chris Shoemaker
Library Director



CITY COUNCIL AGENDA

DEPT.: City Manager

DATE: August 5, 2020

CONTACT: Greg Usry, Interim City Manager

AGENDA ITEM: Consideration of a request from The Rye Free Reading Room to use of the Village Green to offer Wiggle Giggle with Dawny Dew, a popular children's program on September 2, 9, 16, 23, and 30, and October, 7 and 14. The program begins at 9:30 am, and repeats at 10:15 and 11 am. Each of the three sessions runs for 20 minutes.

FOR THE MEETING OF:

August 17, 2020

CHAPTER
SECTION

RECOMMENDATION: That the City Council approve this request for the Rye Free Reading Room.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The Rye Free Reading Room has requested use of the Village Green on September 2, 9, 16, 23, and 30, and October, 7 and 14 from 9:30 - 11:30 am for Wiggle Giggle with Dawny Dew.

The City Council is asked to approve the Rye Free Reading Room's request for use of the Village Green.

Social distancing guidelines will be observed.

See attached request.



July 31, 2020

Honorable Joshua Cohn, Mayor
Rye City Council

Dear Mayor Cohen:

The Rye Free Reading Room respectfully requests the use of the Village Green to offer Wiggle Giggle with Dawny Dew, a popular children's program. The library would like to move the programs outdoors for September 2, 9, 16, 23, and 30, and October, 7 and 14. The program begins at 9:30, and repeats at 10:15 and 11 am. Each of the three sessions runs for 20 minutes. The program is available for free to participants.

Dawny Dew is a well-loved music performer in the Rye community, and she uses a small portable sound system to amplify her autoharp and voice.

The library will be using designated seating areas to indicate social distancing guidelines, and library staff will be on hand to help enforce appropriate behaviors. Participants will be limited to one session to discourage crowding.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Shoemaker', with a long horizontal flourish extending to the right.

Chris Shoemaker
Library Director