2013
ANNUAL BUDGET

CITY OF RYE, NEW YORK

CITY OF RYE, NEW YORK

ANNUAL BUDGET

FISCAL YEAR ENDING DECEMBER 31, 2013

Prepared by
The Office of City Manager and the Department of Finance

Scott Pickup, City Manager
Joseph Fazzino, Acting City Comptroller

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Rye

New York

For the Fiscal Year Beginning

January 1, 2012

President Executive Director

TABLE OF CONTENTS

2013 ANNUAL BUDGET

		Page
1.	**Introduction**	
	The City of Rye	1-1
	Elected and Appointed City Officials	1-8
	Organizational Chart	1-9
	Mission and Organization of the City of Rye	1-10
	How to Use This Budget Document	1-11
	The Budget Process	1-12
	Charter Provision Concerning Annual Budget	1-13
	Demographic and Statistical Data	1-15
	Financial Goals and Policy Statements	1-17
2.	**Budget Message and Overview**	
	Budget Message	2-1
	Combined Budgets - All Funds	2-7
	Property Tax Distribution by Tax Dollar	2-14
3.	**General Fund**	
	Fund Description	3-1
	Property Tax Levy Calculation	3-3
	Property Tax Levy *Cap* Calculation	3-4
	Expenditures and Revenues by Program Graphs	3-6
	Summary of General Fund Budget by Program	3-7
	Expenditures by Object and Revenues by Source Graphs	3-8
	Expenditures by Object and Revenues by Source Summary	3-9
	Program Summaries	3-11
	General Government	
	Program Description	3-13
	Department Summaries	
	City Council	3-14
	City Manager	3-15
	Finance	3-16
	Assessor	3-18
	City Clerk	3-19
	Law	3-21
	Personnel	3-22
	Information Technology	3-23
	Expenditures and Revenues Graphs	3-24
	Program Budget Summary	3-25
	Budget Summary by Function	3-26
	Public Safety	
	Program Description	3-33
	Department Summaries	
	Police	3-34
	Traffic Services	3-36
	Fire	3-37
	Building	3-38

Expenditures and Revenues Graphs 3-40
Program Budget Summary 3-41
Budget Summary by Function 3-42
Transportation
Program Description 3-47
Department Summary 3-48
Expenditures and Revenues Graphs 3-50
Program Budget Summary 3-51
Budget Summary by Function 3-52
Recreation and Culture
Program Description 3-55
Department Summary 3-56
Expenditures and Revenues Graphs 3-58
Program Budget Summary 3-59
Budget Summary by Function 3-60
Home and Community Environment
Program Description 3-63
Department Summaries
Planning 3-64
Department of Public Works 3-65
Expenditures and Revenues Graphs 3-68
Program Budget Summary 3-69
Budget Summary by Function 3-70
Contract Service Agencies 3-75
Other Financing Uses 3-76
General Fund Details 3-77
Unallocated General Fund Revenues Graph and Tables 3-78
Detailed Schedule of General Fund Revenues 3-79
Detailed Schedule of Cost Allocations 3-83
Tables and Graphs 3-85
Budget Summaries by Cost Center 3-101
Fee Schedule 3-167

4. Rye Television (RTV) Special Revenue Fund
Fund Description 4-1
Department Summary 4-3
Expenditures and Revenues Graphs 4-4
Budget Summary 4-5
Rye Community Television (RTV) Fee Schedule 4-6

5. KT Woods Permanent Fund
Fund Description 5-1
Expenditures and Revenues Graph 5-2
Budget Summary 5-3

6. Debt Service Fund
Fund Description 6-1
Expenditures and Revenues Graphs 6-2
Budget Summary 6-3

7. Capital Projects Fund
Fund Description 7-1
Project Funding Sources and Uses Graphs 7-2
Summary of Capital Projects 7-3

8. DePauw Municipal Boat Basin Enterprise Fund
Fund Description 8-1
Department Summary 8-3
Expenses and Revenues Graphs 8-4
Budget Summary 8-5
DePauw Municipal Boat Basin Fee Schedule 8-6

9. Rye Golf Club Enterprise Fund
Fund Description 9-1
Department Summary 9-2
Expenses and Revenues Graphs 9-4
Budget Summary 9-5
Golf Club Projects 9-12
Schedule of Outstanding Indebtedness and Debt Service Requirements 9-12
Rye Golf Club Fee Schedule 9-13

10. Risk Retention Internal Service Fund
Fund Description 10-1
Expenses and Revenues Graphs 10-2
Budget Summary 10-3

11. Building and Vehicle Maintenance Internal Service Fund
Fund Description 11-1
Expenses and Revenues Graphs 11-2
Budget Summary 11-3
Vehicle Projects 11-6
Schedule of Outstanding Indebtedness and Debt Service Requirements 11-7

12. Personnel Information
Description 12-1
Summary of Authorized Full Time Staff by Function 12-3
CSEA Pay Plan Clerical Unit 12-4
CSEA Pay Plan Public Works Unit 12-6
Fire Pay Plan 12-8
Police Pay Plan 12-9
Administrative Pay Plan 12-10
Salaries and Benefits Graphs 12-12
Summary of Employee Salaries, Wages and Benefits 12-14

13. Debt Information
Description 13-1
Authorized Debt and Debt Limit Exhausted 13-2
Summary of Authorized Debt 13-3
Schedule of Estimated Debt Payments 13-4
Pro forma Computation of Legal Debt Martin 13-6
Pro forma Analysis of Charter Bonding Limitations 13-7

14. Tax Rates and Assessment

Description	14-1
Property Tax Rates and Tax Levies	14-3
Tax Rate Comparison	14-4
Tax Rate Increases Compared to Increases in the CPI-U	14-5
Assessed and Equalized Full Value of Taxable Property	14-6
Filed Assessment Roll Classification Table	14-7
Assessment Roll Classification Graphs	14-8
Comparison of Taxable and Exempt Assessed Valuation	14-9
Median Sale Price and Median Real Estate Tax	14-10
Annual Residential Sales Analysis and Tax Effort	14-11

15. Glossary 15-1

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CITY OF RYE NY 1942

Introduction

City Organization and Services

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: general and administrative, public safety, community environment, and culture and recreation.

Basis of Budgeting

The accounting policies of the City of Rye, New York conform to generally accepted accounting principles (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 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 reports.

Governmental funds use 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. Property taxes are considered to be available if collected within sixty days of the fiscal year end. A one-year 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 compensated absences, claims, and judgments 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.

Proprietary funds use the economic resources measurement focus and 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The City's budgets are adopted in accordance with GAAP.

Financial Reporting Entity

The financial reporting entity consists of a) the primary government, which is the City of Rye, 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 information concerning the entity to be misleading or incomplete as set forth by the GASB.

Management has considered all potential component units in evaluating how to define the City. The decision to include a potential component unit was made by applying the criteria set forth by the GASB, including legal standing, fiscal dependency and financial accountability. Based upon the application of these criteria, there are no entities that would qualify or be included as component units in the budget of the City of Rye.

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. The City's estimated share of the Park's loss for the current year and the amount budgeted for the forthcoming year may be found on page 3-147 of this document. More detailed information concerning the Park and its operations may be obtained from the Town of Rye, 10 Pearl Street, Port Chester, New York 10573.

Funds and Accounts of the City

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, liabilities, fund balances/net assets, 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.

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 City's governmental funds include:

The General Fund, which constitutes the primary operating fund of the City in that it includes all revenues and expenditures not required by law to be accounted for in other funds.

The Cable TV Special Revenue Fund, used to account for revenues received from the cable television franchise holder that are specifically used to account for expenditures related to the City's public access cable television programming known as Rye Television ("RTV").

The K.T. Woods Permanent Fund; 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. The K.T. Woods Permanent Fund is used to account for a $20,000 endowment bestowed upon the City in 1989 by Allan S. Woods and Ruth Woods Frothingham in honor of Katherine Taylor Woods, the principal of which must remain untouched in perpetuity, and the interest and investment earnings of which must be used to fund in whole or in part the salary of one or more interns working at the City of Rye Nature Center.

The Debt Service Fund, which accounts for the accumulation of resources to be used for the redemption of principal and interest on general long-term debt.

The Capital Projects Fund, which accounts for financial resources that will be used for the acquisition or construction of major capital facilities other than those financed by 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 on a cost reimbursement basis. The City applies all applicable Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989 in accounting and reporting for its enterprise operations. The City's proprietary funds include:

The Boat Basin Enterprise Fund, which accounts for the activity of the City's marina.

The Golf Club Enterprise Fund, which accounts for the activity of the City's golf course and swimming facilities.

The Risk Retention Internal Service Fund, which accounts for the City's general liability insurance and risk management activities.

The Building and Vehicle Maintenance Internal Service Fund, which accounts for the maintenance, repair, and replacement of City-owned buildings, facilities, vehicles, and equipment.

City of Rye Matrix of Funds and Functions						
	General Government	Public Safety	Transportation	Home & Community	Culture & Recreation	Unallocated
General Fund	X	X	X	X	X	X
Cable TV Fund					X	
KT Woods Fund						X
Debt Service Fund						X
Capital Project Fund						X
Boat Basin Fund					X	
Golf Club Fund					X	
Risk Retention Fund	X					X
Building & Vehicle Fund	X	X	X		X	X

Fund Balances - Reserves and Designations

Portions of fund balance are segregated for future use and are therefore not available for future appropriation or expenditure. 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 reservations of fund balance since they do not constitute expenditures or liabilities. Amounts are designated as Non-spendable, Restricted, Assigned, and Unassigned, representing portions of fund balance that are required to be segregated in accordance with GASB 54.

Budget Calendar

The City follows the procedures enumerated below in establishing the annual budget, in accordance with the City Charter:

> On the first Wednesday following Election Day in 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.
>
> 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.
>
> 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.
>
> 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.
>
> Formal budgetary integration is employed during the year as a management control device.
>
> Budgets for General, Cable TV Special Revenue, K.T. Woods Permanent, and Debt Service funds are legally adopted annually on a basis consistent with generally accepted accounting principles. The Capital Projects Fund is budgeted on a project basis. Annual budgets are adopted as spending plans for the Proprietary funds.

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 their supervision, and such transfers shall be 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.

Appropriations lapse at the end of the fiscal year, except that outstanding encumbrances are re-appropriated in the succeeding year pursuant to the Uniform System of Accounts promulgated by the Office of the State Comptroller.

2013 Budget Calendar

July 11, 2012: 2013 Schedule of Fees and Charges Adopted by City Council.

July 13, 2012: Departments advised that access to budget management system is available for 2013 operating budget input, including current year forecasts of revenues and expenditures, and forthcoming year revenue estimates and appropriation requests. All submissions must be completed by August 31, 2012.

June – July 2012: Meetings with City Manager, City Planner, and department heads as needed or desired to review, evaluate, and prioritize 2013-2017 CIP requests and 2013 proposed vehicle acquisitions.

August 6, 2012: 2013-2017 CIP presented to the City Council at public meeting by City Manager and City Planner.

September – October 2012: Meetings with City Manager, City Comptroller, and department heads as needed and desired, to review 2013 operating budget revenue estimates and appropriation requests.

October 26, 2012: City Manager makes final 2013 operating budget decisions.

October 31, 2012 – November 13, 2012: City Finance Department prepares and publishes 2013 Tentative Budget document.

November 14, 2012: Special City Council public meeting, with presentation of 2013 Tentative Budget by City Manager and City Comptroller.

November 15, 2012 – December 12, 2012: Public budget workshop meetings scheduled as needed by the City Council.

December 5, 2012: Regular City Council public meeting, including a public hearing on the proposed budget and the tax cap override.

December 19, 2012: Regular City Council public meeting, with adoption of the tax cap override and adoption of the 2013 Budget included on the agenda.

Property Tax Limitation

The amount that may be raised by the City for real property taxes in any fiscal year, for purposes other than for debt service on City indebtedness, is limited by the Constitution of the State of New York to two percent of the five-year average full valuation of taxable real estate located within the City.

Real Property Tax Cap Information

The State Legislature and the Governor enacted legislation on June 24, 2011, that establishes a "property tax cap" on the amount that a local government's or school district's property tax levy can increase each year. Chapter 97 of the Laws of 2011 (Part A-Property Tax Cap) establishes a tax levy limit that affects all local governments, most school districts in New York State, except New York City, and a host of other independent taxing entities such as library, fire and water districts. The law is effective for local fiscal years beginning in 2012 and for the 2012-13 school year. Under this law, the growth in the property tax levy, the total amount to be raised through property taxes charged on the municipality's taxable assessed value of property, will be capped at 2 percent or the rate of inflation, whichever is less, with some exceptions. Local communities have the ability to override the cap. The governing board must approve by at least 60% of voting power to override the tax cap on an annual basis.

Debt Limitations

The amount of debt that may be raised by the City is limited by the Constitution of the State of New York, and the City Charter. Please see the "Debt Information" section of this budget document for more information on these limits and their impact on the budget process.

City of Rye, New York
List of Elected and Appointed Officials
December 31, 2012

Elected Officials

Douglas French, Mayor

Laura Brett, Council Member

Richard Filippi, Council Member

Peter Jovanovich, Council Member

Julie Killian, Council Member

Catherine Parker, Council Member

Joseph Sack, Council Member

Appointed Officials

Scott Pickup, City Manager

Joseph Fazzino, Acting City Comptroller

Kristen Wilson Esq., Corporation Counsel

Ryan Coyne, City Engineer

Dawn Nodarse, City Clerk

Noreen Whitty, City Assessor

Christian Miller, City Planner

Maureen Eckman, Assistant Building Inspector

William R. Connors, Police Commissioner

Michael Taylor, Fire Chief

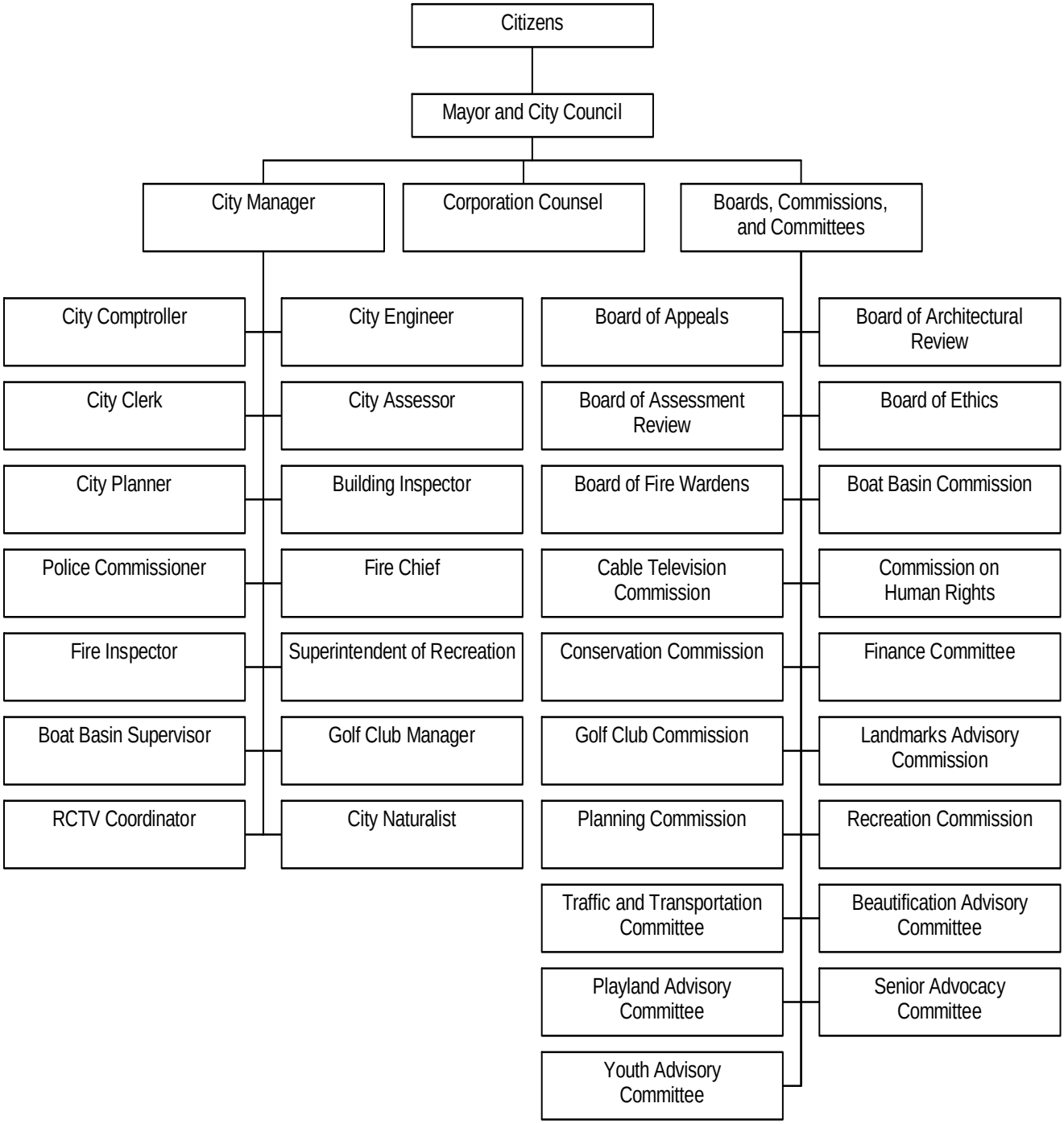
Sally Rogol, Superintendent of Recreation

Peter Fox, Boat Basin Supervisor

Scott Yandrasevich, Golf Club Manager

Nicole Levitsky, RTV Coordinator

City of Rye, New York
Organizational Chart



Mission and Organization of the City of Rye, New York

The mission of the government of the City of Rye is to efficiently deliver a wide variety of quality services on a timely basis to the residents and businesses of our community on a cost-effective basis providing optimum value for each tax dollar. The City government's mission includes sharing information with residents about programs and plans which affect them and the life of the community and to maintain sufficient flexibility to anticipate and respond to resident requests and changing needs.

The ability of various City agencies to fulfill their specific service delivery missions is impacted by both internal and external factors that simultaneously provide strategic opportunities and threats. The challenge is to allocate the scarce resources available so as to maximize their strategic benefit to residents.

To fulfill its mission, the City of Rye has operated under the Council-City Manager form of government since 1959. The Rye City Charter as approved by the electors at a referendum held November 3, 1964 and all currently effective ordinances and local laws of a general and permanent nature enacted by the City Council can be found in the "Code of the City of Rye", on file at City Hall, the Rye Free Reading Room, and the City’s website.

An elected Mayor and six Council Members form the legislative and policy-making body of the City. They adopt local laws and ordinances and control the raising and appropriation of funds. They appoint a full-time City Manager to administer City departments and carry out their policies. They also appoint a Corporation Counsel, City Court Judges and members of the various unsalaried commissions and committees of the Council.

The Council meets at 8 P.M. at the City Hall on the first and third Wednesday of every month except June through September when it meets on the third Wednesday only. Public hearings are scheduled at the beginning of these meetings and citizens may attend, express their views on subjects under discussion or bring new matters to the Council's attention.

The City Manager, as chief administrative officer of the City, is appointed by and is directly responsible to the City Council. The City Manager supervises and coordinates the work of the City's departments.

The Corporation Counsel provides legal advice and services to all City departments and officials.

The City of Rye operates with the assistance of several unsalaried boards, commissions and committees whose functions are defined by the State law, City Charter, or Council resolution.

How to Use This Budget Document

This budget document is one of a series of financial plans and reports prepared annually by the City of Rye. It is a guide for the City Council and Rye's residents as we plan the activities of our city government. The Table of Contents lists every subject in this document with its page number. As a further aid, the document is divided into the following sections:

1. Introduction includes general information about the city, its funds, and the basis of budgeting, a list of elected and appointed officials, an organizational chart, the mission and organization of the city, as well as an outline of this year's budget process and charter provisions concerning the annual budget.
2. Budget Message and Overview is the City Manager's transmittal message to the City Council. It summarizes the budget, highlighting significant trends and changes with graphs and tables providing an overview of the budget.
3. The General Fund section provides information on the programs and services accounted for in the city's General Fund.
4. The Cable TV Fund section provides information on the city's Rye Television (RTV) operations, which are for in the city's Cable TV Special Revenue Fund.
5. The KT Woods Permanent Fund section provides information on the city's use of funds bequeathed to the city in accordance with a trust agreement.
6. The Debt Service Fund section provides information on the city's funding and payment of general obligation debt principal and interest.
7. The Capital Projects Fund section provides information on the infrastructure projects to be funded in the forthcoming year.
8. The Boat Basin Fund section provides information on the operations of the city-owned DePauw Municipal Boat Basin, accounted for as an enterprise fund.
9. The Golf Club Fund section provides information on the operations of the city-owned Rye Golf Club, accounted for as an enterprise fund.
10. The Risk Retention Fund section provides information concerning the funding and costs of the city's self-insured general liability program, accounted for as an internal service fund.
11. The Building and Vehicle Fund section provides information concerning the funding and costs associated with the operation and maintenance of city-owned buildings and vehicles, other than those accounted for in the enterprise funds, accounted for as an internal service fund.
12. The Personnel Information section provides information concerning authorized positions, pay plans for the various employee pay groups, and a summary of salaries, wages and benefits.
13. The Debt Information section provides information concerning all city debt, including authorized debt, estimated debt payments, the city's legal debt margin and charter bonding limits.
14. The Tax Rates and Assessment section provides information on property tax rates and levies, assessed valuation, and residential property sales.
15. Glossary contains terms used throughout this document.

We appreciate past suggestions that have assisted us in making this budget document more informative. If you have any comments on how we might improve its readability in the future, please forward them to:

Scott Pickup, City Manager or Joe Fazzino, Acting City Comptroller
Rye City Hall, 1051 Boston Post Road, Rye, New York 10580
TEL: (914) 967-7404 FAX: (914) 967-4604 E-mail:spickup@ryeny.gov

The Budget Process

The preparation and review of the City of Rye's budget is a continuing process with several fixed milestones throughout the year where the City Council and citizens are provided an opportunity to input ideas and oversee the City's fiscal state.

At least annually, the City Council reviews and approves the City's financial goals and policies. Departments and agencies are asked by the City Manager to prepare their forecasts of current year revenues and expenditures, and their revenue estimates and appropriation requests for the forthcoming year in accordance with guidelines established by the City Manager. Their submissions, due to the City Comptroller on or before August 31, include other pertinent information such as current year accomplishments, performance results, and planned initiatives for the forthcoming year.

The City Comptroller reviews the compiled requests and consults with department heads to refine and clarify such requests, Under the direction of the City Comptroller, the Finance Department prepares the necessary budget estimates for unallocated revenues, assessments, insurance, interfund charges and transfers, depreciation schedules, and employee benefits. During the months of September and October, the City Comptroller and City Manager further refine the budget based on expressed or implied City Council objectives, consultation with department heads and agencies, and other factors.

The City Manager presents a tentative budget to the City Council on the first Wednesday following Election Day. Copies of the proposed budget are made available for review in the City Clerk’s Office in City Hall and the Rye Free Reading Room, and copies may be purchased for the cost of reproduction. Several budget work sessions are held to review and if desired, amend the proposed budget. A formal public hearing on the budget is held in November or December to allow public input. By law, the City Council must adopt a budget for the forthcoming year on or before December 31.

For additional information, the reader is referred to the following, available in City Hall and on the City’s web site (http://www.ryeny.gov):

- City of Rye Comprehensive Annual Financial Report.
- City of Rye Capital Improvement Plan, which presents tentative plans for the repair and replacement of major capital assets (land, buildings, and infrastructure) over a forthcoming five-year period, including narrative and pictorial representations.

City of Rye, New York
Charter Provisions Concerning the Annual Budget

ARTICLE 21
Financial Procedures

§ C21-1. Fiscal year.

The fiscal year of the City of Rye shall be the calendar year.

§ C21-2. Submission of tentative budget; budget message.

On or before November 7 of each year, the City Manager shall submit to the Council a tentative budget for the ensuing fiscal year. In an accompanying message, the Manager shall outline proposed financial policies of the city for the ensuing fiscal year; describe the important features of the tentative budget; indicate any major changes from the current year in financial policies, expenditures and revenues together with the reasons for such changes; summarize the city's debt position; and include such other material as the Manager deems desirable. He shall also indicate therein the substantial changes which he has recommended, if any, in the budget estimates of the boards, commissions, departments, offices and agencies not under his direction and supervision.

§ C21-3. Tentative budget.

A. Each board, commission, department, office and agency of the city shall submit to the City Manager, at a time and in such form as specified by the Manager, the budget estimates of such board, commission, department, office or agency for the ensuing year.

B. The tentative budget shall provide a complete financial plan of all city funds and activities for the ensuing year and except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the Council may require. It shall begin with a clear general summary of its contents; shall show in detail all anticipated revenues and proposed expenditures, including debt service, unsatisfied judgments, reserves for uncollected taxes and contingent purposes, the estimated surplus or deficit and reserves as may be available at the end of the current fiscal year, and the amount to be raised by taxation of property for the ensuing fiscal year; and shall be presented by such organizations, program or classification system as the Manager deems appropriate and informative or the state or Council may require, with comparative figures of the actual and estimated income and expenditures of one (1) or more prior fiscal years.

§ C21-4. Council action on budget.

A. Upon receiving the tentative budget from the City Manager and prior to a public hearing, the Council may, by a vote of at least four (4) members of the Council, make any changes in the tentative budget not inconsistent with the provisions of this section.

B. At any time prior to a public hearing, any board, commission, department, office or agency not under the direction and supervision of the City Manager may request the Council for a hearing with respect to its budget estimates.

C. After the Council has considered the tentative budget, it shall publish a notice stating where copies of the proposed budget are available for inspection by the public and the time and place of the public hearing on the proposed budget, which hearing shall be held not later than the first Wednesday in December of the current year and upon at least ten (10) days notice.

D. After a public hearing, the Council may adopt the proposed budget, with or without amendment. In amending the proposed budget, it may add or increase programs or amounts, and may decrease or delete programs or amounts, except expenditures required by law, or for debt service or for estimated cash deficit, provided that it may not increase the estimated revenues or the total proposed expenditures without the affirmative vote of at least five (5) members of the Council.

E. The Council shall adopt the proposed budget and determine the tax rate for the ensuing year on or before December 31 of the current fiscal year. The adoption of the budget shall constitute appropriations of the amounts shown therein for the purposes specified and shall constitute a levy of the property tax therein proposed.

F. The Council shall certify to the City Comptroller the tax rate and the amount of the tax levy and direct him to apportion and extend against each taxable property listed upon the assessment roll at the rate specified the amount of tax required to produce the total sum certified and to render tax notices for, and receive and collect, the several sums so computed and determined.

City of Rye, New York
Demographic and Statistical Data
TO BE UPDATED ON ADOPTED BUDGET

Per U.S. Census Bureau Census 2000:

Population	14,955
Male	48.2%
Female	51.8%
Median age	38.1
Race:	
White	89.6%
Black/African American	1.3%
Asian	6.5%
Other	1.4%
Two or more races	1.2%
Family households	74.9%
Non-family households	25.1%
Owner-occupied housing	74.9%
Renter-occupied housing	25.1%
Average household size, owner-occupied	2.91
Average household size, renter-occupied	2.40
Educational attainment, 25 years and older:	
Less than high school graduate	5.6%
High school graduate	9.3%
Some college, no degree	11.2%
Associate degree	5.5%
Bachelor's degree	33.8%
Graduate or professional degree	34.6%
Residency:	
Same house in 1995	56.0%
Different house in U.S. in 1995	34.3%
Different house elsewhere in 1995	9.7%
Language spoken at home:	
English only	78.0%
Spanish	7.4%
Other Indo-European languages	9.8%
Asian and Pacific Island languages	6.8%

City of Rye, New York
Demographic and Statistical Data

Population over 16 years of age in labor force	62.2%
Industry:	
Finance, insurance, and real estate	25.8%
Professional, scientific, management, administrative	17.9%
Educational, health, and social services	17.4%
Information	6.4%
Retail trade	6.2%
Construction	5.4%
Arts, entertainment, recreation, accommodation and food services	4.4%
Manufacturing	4.0%
Public administration	4.0%
Wholesale trade	3.7%
Other services	3.4%
Transportation and warehousing, and utilities	1.4%
Class of worker:	
Private wage and salary workers	79.4%
Self-employed workers in own not incorporated business	11.0%
Government workers	9.4%
Unpaid family workers	0.2%
Income (in U.S. Dollars):	
Median household income	$110,894
Mean earnings	196,636
Median family income	133,231
Per capita income	76,566
Median earnings, male, full-time, year-round workers	96,585
Median earnings, female, full-time, year-round workers	52,052

Per U.S. Bureau of Labor Statistics:

	2010	2009	Change
Unemployment rates (September):			
United States, seasonally adjusted	9.6%	9.8%	(-)2.0%
New York State, seasonally adjusted	8.3%	8.9%	(-)6.7%
Westchester Co.(Aug), not seasonally adjusted	6.9%	7.4%	(-)6.8%
Consumer Price Index (September):			
All Urban Consumers, New York – Northern New Jersey – Long Island, NY-NJ-CT-PA, All Items, 1982-84=100	241.5	238.6	+1.2%

Per City of Rye, New York Office of Assessor (for 2009, most recently completed year):

Median residential home value	$1,350,000
Average residential home value	$1,620,000
Highest price paid for single-family residential home	$9,990,000

Financial Goals and Policies

Introduction

The City of Rye has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The financial goals and policies set forth in this document are intended to establish guidelines for the continued financial strength and stability of the City of Rye. They have been reviewed annually and amended as necessary since their original adoption on January 22, 1992.

Financial Goals

Financial goals are broad, fairly timeless statements of the financial position the City seeks to attain. The financial goals for the City of Rye are:

- To provide full value for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To maintain a strong credit rating in the financial community.

Financial Policies

Financial policies support the financial goals. They are general statements that guide decision-making in specific situations, to ensure that a decision will contribute to the attainment of the financial goals. Federal and state laws, rules, and regulations, our City Charter, and generally accepted accounting principles promulgated by the Governmental Accounting Standards Board ("GASB") and the Government Finance Officers Association of the United States and Canada ("GFOA") govern our financial policies and processes.

Budget Policy

Sound financial practice and the desire to maintain a strong credit rating dictate that our budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the City of Rye has adopted the following budget policy statements:

- Annual operating budgets will be adopted for the General Fund, special revenue funds, proprietary funds, and Debt Service Fund. Project-length budgets will be adopted for all capital projects.
- Annual operating budgets will be adopted on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations).

Operating revenues include taxes, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, debt proceeds and transfers in from other funds for operating (non-capital) purposes. Operating expenditures/expenses include salaries and wages, employee benefits, non-capital equipment and improvements, depreciation (proprietary funds only), materials, supplies, contractual costs, and transfers out to other funds for operating (non-capital) purposes. Fund balance should not be considered a source of funds for operating expenditures/expenses. Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses.

- The City will adopt an annual budget for the General Fund that includes a contingency equal to at least one (1%) percent of the total General Fund appropriations of that budget. This contingency will be used to provide for expenditures that exceed or revenues that do not meet budget estimates, and/or for new or increased program requirements required by law or desired and approved by City Council resolution.
- Unassigned fund balance may be appropriated as part of the adopted budget to fund capital, emergency, or unusual and non-recurring expenditures/expenses. Unassigned fund balance should not be used to fund operating expenditures/expenses in the adopted budget.
- One-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used to fund capital or emergency expenditures/expenses in the adopted budget. One-time revenues include, but are not limited to, proceeds from the sale of property and other major assets, governmental aid that is not regularly received and is unlikely to recur on a regular basis, major gifts or donations, and major insurance recoveries.
- GASB 54 classifications of fund balance will be estimated in the adopted budget for amounts of fund equity legally restricted or otherwise not available for appropriation. GASB 54 is effective for Financial Statements for periods beginning after June 15, 2010. GASB 54 divides Fund Balance reporting in to the five following classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned.
- The City's fiscal year shall be the calendar year and its budget calendar shall be as provided for in Article 21 of the Charter of the City of Rye, as follows:
    - On or before the second Wednesday in August of each year, the City Manager will submit a capital program to the City Council which lists the proposed capital improvements with appropriate supporting information.
    - On the first Wednesday following Election Day in November of each year, the City Manager will submit a tentative budget for the ensuing fiscal year to the City Council.
    - Upon receiving the tentative budget from the City Manager and prior to a public hearing, the City Council may, by a vote of at least four members of the Council, make changes in the tentative budget.
    - After considering the tentative budget, but not later than the first Wednesday in December, the City Council will hold a public hearing on the proposed budget.
    - After the public hearing, the Council may adopt the proposed budget with or without amendment. In amending the proposed budget, it may add or increase programs or amounts, and may decrease or delete programs or amounts, except expenditures required by law, or for debt service or for an estimated cash deficit,

provided that it may not increase the estimated revenues or the total proposed expenditures without the affirmative vote of at least five members of the Council.
    - The Council shall adopt the proposed budget and determine the tax rate for the ensuing year on or before December 31 of the current fiscal year.
- The City Manager may at any time during the fiscal year transfer part or all of any available appropriation balance among programs or accounts within any fund. The Council may by resolution transfer part or all of any available appropriation balance among programs or accounts within and/or between any funds.
- 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 available balance thereof.

Cash Management and Investment Policy Scope

Scope
This cash management and investment policy applies to all money and other financial resources available to the City of Rye for deposit and/or investment on its own behalf or on behalf of any other entity or individual.

Objectives
The primary objectives of the City's cash management and investment activities are, in order of priority:
• To conform with all applicable federal, state and other legal requirements (legality),
• To adequately safeguard principal (safety),
• To provide sufficient liquidity to meet all operating requirements (liquidity), and,
• To obtain a reasonable rate of return (yield).

Delegation of Authority
In accordance with City Charter §C10-2, responsibility for administration of the cash management and investment program is delegated to the City Comptroller, who shall establish written procedures for the operation of the cash management and investment program consistent with these cash management and investment guidelines. Such procedures shall include an internal control structure adequate to provide a satisfactory level of accountability, maintaining records incorporating descriptions and amounts of investments, transaction dates, and other relevant information, and regulating the activities of subordinate employees.

Prudence
All participants in the cash management and investment process shall act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the cash management and investment process shall refrain from personal business activity that could conflict or appear to conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Diversification

It is the policy of the City to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

The following diversification limitations shall be imposed on the City's portfolio of deposits and investments:

Institution - No more than 55% of the overall portfolio may be deposited in a single bank, except in the case of money center banks, for which the limit is 75%.

Instrument:

- No more than 55% of the overall portfolio may be invested in cooperative investment programs, and,
- No more than 25% of the overall portfolio may be invested in the securities of a single issuer, except the U.S. Treasury.

Maturity:

- No more than 10% of the portfolio may have a maturity beyond twelve months,
- The average maturity of the portfolio shall never exceed one year, and,
- At least 10% of the portfolio shall be invested in overnight instruments or marketable securities that can be sold to raise cash on one business day's notice.

Internal Controls

It is the policy of the City for all money collected by any officer or employee of the City to transfer those funds to the City Comptroller as soon as is practicable, but in any event within one business day of receipt, or within the time period specified by law, whichever is shorter.

The City Comptroller is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and that deposits and investments are managed prudently and in compliance with applicable laws and regulations.

Designation of Depositories

The banks and trust companies authorized for the deposit of money are as follows:

Capital One Bank
Cutwater Cooperative Liquid Asset Securities System (CLASS)
Chase Investment Services Corp.
Citibank, N.A.

HSBC Bank USA
JPMorgan Chase Bank
TD Bank
Webster Bank
Wells Fargo

Banks and trust companies holding City deposits must meet or exceed the following rating requirements of at least one of the nationally recognized statistical rating organizations ("NRSRO") listed below for long-term debt (debt having a term of one year or more):

NRSRO	Long-Term Debt Rating
Moody's Investors Services	A
Standard & Poors	A
Fitch	A

The City Council shall review and approve this list at least annually.

Collateralizing of Deposits

In accordance with the provisions of General Municipal Law §10, all deposits of the City, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by any one or combination of the following:

1. By a pledge of eligible securities with an aggregate market value equal to the aggregate amount of deposits, from one of the following categories:
   - Obligations issued by the United States of America, an agency thereof or a United States government sponsored corporation or obligations fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation.
   - Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank.
   - Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.
   - Obligations issued or fully insured or guaranteed by New York State, obligations issued by a municipal corporation, school district or district corporation of New York State or obligations of any public benefit corporation which under a specific state statute may be accepted as security for deposit of public moneys.
   - Obligations issued by states (other than New York State) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
   - Obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

- Obligations of counties, cities and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
- Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.
- Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty days from the date they are pledged.
- Zero-coupon obligations of the United States government marketed as "Treasury STRIPS".

There must be diversification of the collateral securing deposits, except where the deposits aggregate less than $2,000,000 or the security is in the form of obligations of the U.S. Government or State of New York.

Eligible securities must meet or exceed the following rating requirements of at least one of the nationally recognized statistical rating organizations ("NRSRO") listed below:

NRSRO	Long Term Debt (a)	Short Term Debt (b)
Moody's Investors Service	A1	P-1
Standard & Poors	A+	A-1
Fitch	A+	F-1

(a) Securities with an original term of one year or longer.
(b) Obligations usually defined as less than one year.

2. By an eligible irrevocable letter of credit issued by a qualified bank, other than the bank with the deposits in favor of the City for a term not to exceed 90 days, with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations meets the rating requirements of at least one nationally recognized statistical rating organization as heretofore described or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
3. By an eligible surety bond payable to the City for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims - paying ability meets the rating requirements of at least two nationally recognized statistical rating organizations as heretofore described.

Safekeeping and Collateralization
Eligible securities used for collateralizing deposits shall be held by the depository and/or a third party bank or trust company, subject to security and custodial agreements satisfactory to the City's Corporation Counsel.

The security agreement shall provide that eligible securities are being pledged to secure City deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released providing collateral values are maintained, and, the events which will enable the City to exercise its rights against the pledged securities including failure to meet deposit repayment or collateral terms, or the deposit institution's insolvency. In the event that the securities are not registered or inscribed in the name of the City, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the City or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for the City, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall also describe how the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for daily revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. The agreement shall provide that the custodian will exercise the City's rights to the security or as instructed by the City. Such agreement shall include all provisions necessary to provide the City with a perfected interest in the securities.

Permitted Investments
As authorized by General Municipal Law §11, the City authorizes the City Comptroller to invest money not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:
- Special time deposit accounts
- Certificates of deposit
- Obligations of the United States of America
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Obligations issued pursuant to Local Finance Law §24 or §25 (with approval of the State Comptroller) by any municipality, school district or district corporation other than this City
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments
- Certificates of Participation issued pursuant to General Municipal Law §109-b
- Obligations of this City, but only with any money in a reserve fund established pursuant to General Municipal Law §6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n.

All investment obligations shall be payable, saleable or redeemable at the option of the City within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable, saleable or redeemable at the option of the City within two years of the date of purchase.

Authorized Financial Institutions and Dealers

Financial institutions and dealers approved for the purchase and sale of investments are as follows:

Capital One Bank
Cutwater Cooperative Liquid Asset Securities System (CLASS)
Chase Investment Services Corp.
Citibank, N.A.
HSBC Bank USA
JPMorgan Chase Bank
TD Bank
Webster Bank
Wells Fargo

All financial institutions with which the City conducts business must meet or exceed the following rating requirements of at least one of the nationally recognized statistical rating organizations ("NRSRO") listed below for long-term debt (debt having a term of one year or more):

NRSRO	Long-Term Debt Rating
Moody's Investors Services	A
Standard & Poors	A
Fitch	A

Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the City. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The City Comptroller is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated by the City Council at least annually.

Purchase of Investments
The City Comptroller is authorized to contract for the purchase of investments:

1. Directly, including through a repurchase agreement, from an authorized trading partner. Authorization for the purchase of repurchase agreements is subject to the limitations outlined in the section of this policy entitled "Repurchase Agreements".
2. By participation in a cooperative investment program where such program meets all the requirements of the General Municipal Law, the diversification characteristics as outlined in the section of this policy entitled "Diversification", and that otherwise meets the same standards as the City has for direct investments.
3. By utilizing an ongoing investment program with an authorized trading partner, pursuant to a contract authorized by the City Council.

All purchased investments, obligations, or participations unless registered or inscribed in the name of the City, shall be purchased through, delivered to, and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the City by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law §10.

Repurchase Agreements
Repurchase agreements are authorized subject to the following restrictions:
- All repurchase agreements must be entered into subject to a Master Repurchase agreement providing for the terms outlined below and satisfactory to the Corporation Counsel
- The City may only be the initial purchaser in such agreements
- Trading partners are limited to banks or trust companies meeting the rating requirements of one of the nationally recognized rating organizations as heretofore described or primary reporting dealers approved by the Federal Reserve Bank of New York
- Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America
- No substitution of securities will be allowed
- The custodian of the purchased securities shall be a party other than the trading partner, satisfactory to the City
- Tenor of the repurchase agreement should be no longer than 3 months
- Tenor of the securities to be purchased should be no longer than 10 years
- The market value of the securities purchased shall exceed the purchase funds by the margins shown below; and, the securities shall be revalued daily, and these margins should be maintained by the initial seller during the life of the transaction:
- For bills or bonds less than 3 years tenor, 3%;
- For bills or bonds of 3 years to 10 years, 4 1/2%;
- No one repurchase agreement may exceed $2,000,000, and,
- The City retains the right to terminate the agreement and sell the securities outside the repurchase agreement if any of the above items are not met after adequate notice to the initial seller.

Capital Asset Policy

This policy is to establish the principles related to the accounting treatment of our capital assets.

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Land and land improvements are inexhaustible capital assets and will not be depreciated. Construction in progress will not be depreciated. All other capital assets will be depreciated over their estimated useful lives, as established by the City Comptroller, using the straight-line method of depreciation. In no event shall the useful life of an asset be less than the period of probable usefulness established for debt purposes as found in Section 11 of the New York State Local Finance Law.

A capitalization threshold is the cost established by the City Comptroller that must be met or exceeded if an asset is to be recorded and depreciated as a capital asset. The capitalization threshold is based on the cost of a single asset. Assets that do not meet the capitalization threshold will be recorded as expenditures or expenses. For purposes of property control (insurance, security, etc.), the City Comptroller and/or department heads may develop and maintain the appropriate record keeping system(s) to account for assets which do not meet the capitalization threshold.

Capital assets that meet the minimum capitalization threshold will be recorded at historical cost. The cost of a capital asset includes capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition, such as freight and transportation charges, site preparation costs, and professional fees. Donated capital assets will be recorded at their estimated fair value at the time of acquisition, including any ancillary charges. Estimated historical cost may be used in those cases where the actual historical cost is not readily available. Estimated historical cost will be calculated using the current replacement cost of a similar asset and deflating this cost to the acquisition year (or estimated acquisition year) using a price-level index approved by the City Comptroller.

Capital assets associated with the operation of enterprise funds will be recorded in those funds. Capital assets associated with general government operations, with the exception of infrastructure assets, will be recorded in the appropriate internal service fund(s). Infrastructure assets will not be recorded in a governmental or proprietary fund, but the City Comptroller will establish and maintain the record keeping system necessary to allow for the accounting, auditing, and reporting of such assets, including depreciation.

Useful Lives and Thresholds of Capital Assets

Class	Asset	Capitalization Life (Yrs)	Threshold ($)
Land	Land and Site Improvements	Inexhaustible	Any value
Buildings	Buildings	50	100,000
Buildings	Building Improvements	50	50,000
Equipment	Accounting, Assessment or Tax Systems	10	15,000
Equipment	Passenger Vehicles w/capacity < 10 persons	3	15,000
Equipment	Passenger Vehicles w/capacity >= 10 persons	5	15,000
Equipment	Computer Hardware and Software	5	15,000
Equipment	Construction Machinery >$15,000 <$30,000	10	15,000
Equipment	Construction Machinery >= $30,000	15	30,000
Equipment	Fire/Police Boats	10	15,000
Equipment	Firefighting Apparatus	20	50,000
Equipment	Misc. Equipment, Furniture, Furnishings	5	15,000
Improvements	Fences, Walls, Trails, etc	20	20,000
Improvements	Docks	10	20,000
Improvements	Dredging	7	100,000
Improvements	Parks & Playgrounds	20	50,000
Improvements	Golf Course Improvements	15	50,000
Improvements	Swimming Pools	15	50,000
Improvements	Underground Fuel Tanks	15	50,000
Infrastructure	Bridges & Tunnels	50	50,000
Infrastructure	Curbs & Sidewalks	25	50,000
Infrastructure	Drainage	50	20,000
Infrastructure	Parking Lots	25	20,000
Infrastructure	Sewers	50	20,000
Infrastructure	Streets - Primary	17	50,000
Infrastructure	Streets - Secondary	25	20,000
Infrastructure	Traffic Signals and Signs	25	50,000

Debt Management Policy

Debt is an effective way to finance capital improvements or to even out short-term revenue flows. Properly managed debt preserves our credit rating, provides flexibility in current and future operating budgets, and provides us with long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City of Rye has adopted the following debt management policy statements:

- Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least ten years under New York State Local Finance Law.
- Short-term debt may be issued to finance current operating expenditures only in the event of extreme financial emergency. Short-term debt may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years under New York State Local Finance Law.
- Whenever appropriate, we should seek to issue debt that can be repaid from special assessments, enterprise fund revenues, or other sources other than a general levy of real property taxes.
- Debt maturity will not exceed the lesser of: the useful life (as established by the City Comptroller), or the period of probable usefulness (as defined in New York State Local Finance Law), of the object or purpose so financed.
- The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- As required under New York State Local Finance Law §104, our total amount of outstanding debt will not exceed 7% of our 5-year average full valuation.
- In addition to the legal debt margin, the City Charter §C21-9 places limitations on the issuance of new debt. The City Council can authorize the issuance of 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 a permissive referendum. Debt in excess of 10% requires approval of the voting public in 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. 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.
- On December 21, 2011, City Council authorized an additional exemption from the City debt limits, authorizing the issuance of bonds for the payment of capital improvements or equipment proposed to be constructed or acquired for purposes determined by resolution of the Council to be required as a result of a natural disaster, as declared by the Federal Government and requiring urgent action, in an amount not exceeding $2,500,000 in the aggregate in any fiscal year, and provided that on the date of adoption of said bond resolution, the Council determines that the aggregate of the proposed bond authorization and the outstanding principal amount of obligations previously issued for natural disaster reconstruction purposes requiring urgent action does not exceed $2,500,000.

Expenditure/Expense Policy

Expenditures/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to

adverse financial situations, the City of Rye has adopted the following expenditure/expense policy statements:

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- The review and approval process for all claims made against the City shall be as follows:
    - Departments must issue purchase orders as required under our purchasing policy. Departments are encouraged to issue purchase orders whenever practical, even if they are not required.
    - Properly completed claims must be prepared and submitted to the finance department by the department responsible for originating the claim. A "properly completed claim" must include, but is not limited to, the vendor's name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. "Sufficient documentation" means that a person unfamiliar with the transaction could understand what was ordered, when, by whom, from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment. Typical documentation includes copies of purchase orders, invoices and/or statements, council resolutions awarding bids or state contracts, records of quotes received, receiving slips, correspondence and other communications.
    - Finance will issue checks promptly for all claims properly completed and submitted.
- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that account.
- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law or otherwise established by the City Manager or City Comptroller.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- We will maintain an effective risk management program that provides adequate coverage, minimizes losses, and reduces costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

Credit Card Issuance and Use Policy

To receive your assigned credit card, please read this Credit Card Policy and return the Credit Cardholder Agreement (Attachment A) to the City Comptroller. Retain the Policy, a copy of the signed agreement and any future revisions for your reference.

Cardholder Responsibilities:

a. Ensure that the credit card is used in compliance with the City's Purchasing Policies.
b. Only authorized employees of the City of Rye may use the municipal credit card.
c. A municipal credit card may be used for the purchase of goods or services for only official business of the City of Rye.
d. The employee using the credit card must submit receipts, documentation detailing the goods or services purchased, cost, date of the purchase and the official business explanation thereof.
e. Above said receipts and documentation must be submitted to the City's Finance Office within 2 business days of making a purchase.
f. The employee issued the card is responsible for its protection and custody and shall immediately notify the City Comptroller, in writing, if the card is lost or stolen.
g. Municipal credit card users must notify vendors or merchants that the credit card transaction should be exempt from New York State Sales and Use Taxes (IRS Tax Identification #13-6007325) if it is used for the purchase of goods or services in the State of New York.
h. The credit card may not be used for cash advances, personal use or any other type of purchase not permitted under the City's Purchasing Policy.
i. Employees must immediately surrender the card upon termination of employment. The City reserves the right to withhold final payroll checks and payout of accrued leave until the card is surrendered.
j. Prohibited Transactions: (a) splitting of total purchase cost, singly or between cardholders to avoid transaction limits, (b) personal purchases, (c) non-municipal use, (d) cash advances, money orders, bank drafts, etc. (e) temporary help, (f) maintenance contracts, long term agreements, rentals or leasing of equipment (with the exception of short-term emergency situations, or vehicle rentals required for travel.)

Disputed Charges, Returns, and Assistance

In the event of disputed charges, or if a cardholder has any questions, the cardholder should contact the appropriate financial institution directly. In the event there are returns, the cardholder must check to ensure that credit notices are issued by the vendor, and submit the credit slip to the Finance Department. If a credit slip was not obtained, attach other documentation explaining the return. If credit does not appear by the second subsequent statement, the cardholder must contact the financial institution directly.

The cardholder must also advise the Finance Department if there is a dispute. The cardholder must ensure that all required steps to register a dispute are followed. Any charge to be disputed must be identified within 30 days of the statement date. The cardholder is responsible for the transactions identified on the statement. If an audit is conducted on a cardholder's account, receipts must be produced and/or other proof that the transaction occurred. If an error is discovered, the cardholder is responsible to show that the error or dispute resolution process has been invoked.

Lost or Stolen Cards

The card assigned is the property of the City of Rye and should be secured as a personal credit card would be. If the card is lost or has been stolen, or if the number becomes the knowledge of someone else, notify the Comptroller immediately.

Internal Control Procedures
The City Manager is the administrator of this policy and shall be responsible for the issuance and retrieval of assigned municipal credit cards to personnel and generally for overseeing compliance with this policy.

The Comptroller shall be responsible for:

a. Assisting and maintaining record of issuance and retrieval of municipal credit cards and overseeing compliance with this policy.
b. Accounting and payment of expenses. All documentation must accompany invoices before payment is made.
c. Ensuring accuracy of the statement and that activity and account information is noted on the credit card statement for each line of entry.
d. The balance under the credit card arrangement shall be paid for within 30 days of the initial statement date.
e. Compliance with State of New York records retention requirements for safekeeping of statements and receipts for seven years.
f. Cardholders will be subject to random audits of expenses and recordkeeping by the Finance Department. Any purchases which violate the terms of the Cardholders' responsibilities shall be reported by the Comptroller to the City Manager. Discovery of violation(s) of this policy may result in loss of card privileges and/or other disciplinary steps, as appropriate.

The total combined authorized credit limit of all credit cards issued by the City of Rye shall not exceed ½ % of the General Fund budgeted expenditures of the City of Rye for the current fiscal year.

Any employee found guilty of illegal or unauthorized use of a municipal credit card may be subject to penalties allowed by law and/or disciplinary action(s) under the City's Personnel Policies up to and including termination

Operating Position Policy

Operating position refers to the City's ability to balance its budget on a current basis, maintain reserves for emergencies, and maintain sufficient cash to pay its bills on a timely basis. Our operating position policy requires that:

- The City will pay all current operating expenditures with current operating revenues.
- Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported in accordance with GASB 54 reporting requirements.
- The City will maintain unassigned fund balance of the General Fund at a level at least equal to 5% of the total General Fund appropriations.
- General Fund unassigned fund balance should be used for capital, emergency, or unusual and non-recurring expenditures.

- The City will prepare a cash-flow analysis of all funds on a regular basis. Disbursements, collections and investments will be managed to provide sufficient cash for daily financial needs.
- The City will prepare June 30th, and September 30th, quarterly financial reports of the financial position and results of operations, for the General Fund, special revenue funds, Debt Service Fund, and proprietary funds within 45 days of quarter end.
- The Comptroller will communicate the City's liability for Other Post Employment Benefits (OPEB) to the City Council on a bi-annual basis.

Purchasing Policy

The adoption of a purchasing policy confirms the commitment of a local government to ensure that its purchases of goods and services are made legally, fairly, prudently, competently, and at the lowest possible cost offered by responsible vendors. This purchasing policy, our city charter, General Municipal Law §§103 and 104, and the State Comptroller's Financial Management Guide subsection 8, provide guidance to those city employees involved in the purchasing process. The City of Rye has adopted the following purchasing policy statements in accordance with §104-b of the General Municipal Law (GML):

- Per §C8-2(J) of our city charter, the city manager shall have control and supervision of all city purchases except for those requiring competitive bidding.
- The dollar thresholds stated in this policy are to mean the total city-wide aggregate amount which is estimated to be spent for the same or similar item in the course of a fiscal year.
- Per GML §103, competitive bids will be required for purchase contracts (contracts involving materials only) in excess of $35,000 and public works contracts (contracts involving labor or both labor and materials) in excess of $20,000.
- Some purchases are specifically exempt from competitive bidding or purchasing policy. Such exceptions are defined in GML §103 and §104-b, and include but are not limited to, state and county contracts, qualified agencies, emergencies, professional services, sole source vendors, true leases and insurance.
- The purchase record for any purchase made under an exception to competitive bidding or purchasing policy will include documentation clearly indicating the exception as defined in GML §103 or §104-b.
- For purchases not requiring competitive bid:
  - Three written quotes will be required for any purchase of $5,000 or more
  - Two verbal quotes will be required for any purchase of at least $2,500 and below $5,000
  - Purchases below $2,500 may be made at the discretion of the department head
  - Where it is economically feasible, departments are encouraged to seek competitive written quotes from three or more vendors, whether or not the quotes are required.
- The city council may adopt resolutions establishing circumstances and reasons under which, in the best interest of the city, competitive bids or quotes are not required.
- Purchase orders must be issued for purchases of $1,500 or more. Purchase orders are encouraged where practical for purchases less than $1,500.

Purchase orders of $5,000 or more shall be submitted to, and approved by, the City Manager prior to being submitted to the Finance Department.

Only Purchase Orders generated by the Finance Department shall be used for requisitioning.

All purchases will be sufficiently documented. “Sufficiently documented” means that a person unfamiliar with the transaction would understand the transaction, including, but not limited to, the nature and purpose of the transaction, parties involved, goods or services ordered and delivered, itemized and total costs, accounts charged, person(s) who authorized the purchase, person(s) who confirmed receipt of the goods or services, and the date of each material event in the purchasing process.

Blanket Purchase Orders

Blanket Purchase orders are open end purchase orders issued to various vendors for the purpose of consolidating numerous purchases over the course of the year. Blanket purchase orders eliminate the issuance of separate orders for groups of items which are purchased frequently from the same vendor, and permit departments to purchase items of this nature on an “as needed” basis. If at any time the amount allowed on the Blanket Purchase Order will be exceeded, a change order is to be submitted to the City Manager.

Change Orders

A change order shall mean a properly prepared and authorized document which directs and authorizes a vendor providing goods or performing services to change the quantity or character of goods provided or services performed from that originally specified or estimated and to correspondingly change the payment due. Change orders are submitted first to the City Manager for approval, and then forwarded to the Finance Department for processing using the following form:

City of Rye
Purchase Order
Change Order Request Form

Date: _____, 20____

Change Order Requested By: _____

Department: _____ PO#:_____

Vendor Name: _____ Vendor #: _____

Amount of Change: $_____

Original Amount: $_____ New Total: $_____

Item #	*Quantity (From)*	*Quantity (To)*	*Unit Price (From)*	*Unit Price (To)*

Justification for Change:

Department Head Signature: _____ Date: _____

Comptroller Signature: _____ Date: _____

City Manager Signature: _____ Date: _____

New York State Office of General Services – State Contract

New York State Office of General Services awards centralized contracts based on competitive bidding for commodities, services, information technology and telecommunications. State contracts should be reviewed and used whenever possible to provide additional cost savings. The City of Rye is eligible to purchase through State Contracts as a political subdivision of New York State.

New York State General Municipal Law does not require competitive bidding if purchases are made under State Contract. Therefore, spending levels do not apply only if the purchase is made under New York State Contract. Purchases made from vendors offering lower-than-state contract price do not qualify under this exception. State Contracts are on file in the Purchasing Department, and are accessible on-line at http://www.ogs.state.ny.us

- The justification and reasons for any variance from this policy, including but not limited to, the selection of a vendor who is not the lowest responsible bidder or the failure to obtain sufficient competitive quotes, will be documented and made a part of the purchasing record.
- The city council and all city department heads will review this policy periodically and at least annually. Comments, questions, and proposed changes should be addressed to the city comptroller.
- The unintentional failure to comply with this purchasing policy or the provisions of GML §104-b shall not be grounds to void action taken or give rise to a cause of action against the city or any officer or employee of the city.

Revenue Policy

Revenues determine the capacity of a local government to provide services. Under ideal conditions, revenues would grow at a rate equal to or greater than expenditures. To ensure that our revenues are balanced and capable of supporting our desired levels of services, the City of Rye has adopted the following revenue policy statements:

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- We will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- We will carefully and routinely monitor any amounts due to us. An aggressive policy of collection will be followed for all receivables, including property taxes.

- General Fund recreation user charges and fees will strive to recover approximately 40% of total costs generated by General Fund recreation special programs and use of facilities and equipment.
- Proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
- Revenue forecasts shall be conservative, using generally accepted forecasting techniques and appropriate data.
- Each year and whenever appropriate, we will review our schedule of fees and related administrative procedures.

Attachment A
City of Rye
Credit Cardholder Agreement
Requirements for use of a Municipal Credit Card:
1. The credit card is to be used only to make purchases at the request of, and for the legitimate business benefit of, the City of Rye, New York.
2. The credit card must be used in accordance with the provisions of the Credit Card Policy established by the City Rye, as attached hereto.
Violations of these requirements may result in revocation of use privileges. Employees found to have inappropriately used the credit card will be required to reimburse the City of Rye for all costs associated with such improper use through direct payment or payroll deduction. Disciplinary action(s) may be taken per the City's Personnel Policies, up to and including termination. The City of Rye will investigate and commence, in appropriate cases, criminal prosecution against any employee found to have misused the credit card or who violates the provisions of the cardholder agreement.

Credit Card Account Number:_____
Received by: _____
Name (Please Print) _____
I acknowledge receipt of the attached Credit Card Policy and agree to abide by said Policy.
Signature: _____
Date: _____

(Below, For Finance Department Use Only)
Credit Card Returned
Authorized Signature: _____
Date: _____
Reason: _____

Periodic Review

This Comprehensive Financial Policy Document, and each of the policies contained within, shall be reviewed by the City Council at least annually.

CITY OF RYE
Office of the City Manager
1051 BOSTON POST ROAD, RYE, NY 10580-2996
TEL: (914) 967-7405 FAX: (914) 967-4604

November 14, 2012

Honorable Mayor and Council Members
City of Rye
Rye, New York 10580

Dear Council Members:

Submitted herewith for your consideration is the City Manager's recommended 2013 budget. Next year's revenue, spending, and investment plan is consistent with the financial goals and policies established by the City Council In addition, this is the second budget submission which requires adherence to General Municipal Law 3-c, which requires a levy limit of 2%. The lack of accompanying mandate relief has made this law unfairly burdensome on the local government. The City submitted items for consideration through the Governor's mandate relief commission, but to date, we have not received any follow-up action. The proposed combined operating budget is $44,986,350. It proposes an increase in the real property tax rate of 3.03 %.

Budgets-in-Brief

During 2013, significant impacts on the City's financial operations are outlined as follows:

General Fund: This is the principal fund of the City and includes all operations not required by law or policy to be recorded in other funds. The proposed 2013 General Fund Budget of $ 31,706,181 is up 6% over the 2012 adopted budget.

Apportionment of expenditures in the Kirby Lane Water and Sewer and Gas District is scheduled for apportionment later in 2013. The costs will require specific City Council authorization of 60% in order to assess the districts to pay for the improvements in 2014. This additional levy is not outside of the 2% levy limit, so specific authorization is being proposed to deal with this item outside the levy limit.

The proposed property tax rate is $149.38 per $1,000 of assessed valuation. The property tax levy of $20,628,240 equals 67% of General Fund appropriations. Modest adjustments in some user fees and charges are incorporated in this budget recommendation.

Programs and services to be provided are essentially unchanged from the current year.

Personnel costs increase by $1,321,975 or 6.7% over the current budget. Salaries and wages are up $478,441 (4.1%) while employee benefits and taxes are up $843,534 (10.6%).

Provision for outside legal fees for various pending matters and tax certiorari is equal to the 2012 Budget.

The budget includes a reserve for Contingency of $300,000. Details may be found beginning on Page 3-1.

•Rye Television (RTV) Special Revenue Fund: This fund is responsible for all City costs associated with the operation of the community access cable television and administration of the cable television franchise. It is funded by franchise fees received from Cablevision of Westchester, Verizon, and other fees and donations it generates.

Use of Cable Fund fund balance is proposed in 2013 to design additional improvements to the current studio space in the City Hall, and to add additional digital production and editing capacity. Details may be found beginning on Page 4-1.

•Debt Service Fund: This fund is used to account for the payment of interest and principal on General Fund City debt (except for the Enterprise and Internal Service Funds). Details may be found beginning on Page 6-1.

•Capital Projects Fund: The City is budgeting $195,000 of General Fund unassigned fund balance to fund annual street, sidewalk, and sewer projects. A successful 2012 referendum for specific projects will be designed and bid during 2013. Details may be found beginning on Page 7-1.

•Boat Basin Enterprise Fund: This fund is responsible for the operation and maintenance of the DePauw Municipal Boat Basin. Revenues are forecast to be $618,150 while expenses are budgeted at $888,716. There were increases in user fees, as recommended by the Boat Basin Commission. Settlement of litigation will enable the establishment of a sinking fund to invest in dredge spoils processing for material to be recycled as fill. The increased costs of open water dredging have made the investment in this process critical to the ability of the Boat Basin to maintain access to the facility in low tides. Details may be found beginning on Page 8-1.

•Rye Golf Club Enterprise Fund: This fund is responsible for the operation and maintenance of the Rye Golf Club. Revenues are forecast to be $6,455,025, while expenses are budgeted at $6,379,621. Membership fees are remaining flat for 2013. Details may be found beginning on Page 9-1.

•Risk Retention Internal Service Fund: This fund is used for to pay claims, judgments and losses in lieu of or in addition to purchasing coverage from insurance companies. Total expenses are forecast at $737,165, up $24,629 from the 2012 budget. $150,000 of Risk Fund Balance will be used to offset some of these expenditures. Details may be found beginning on Page 10-1.

•Building and Vehicle Maintenance Internal Service Fund: This fund is responsible for costs of maintaining and operating the City's buildings and its fleet of motor vehicles. These costs are distributed to various cost centers. Expenses are budgeted at $4,158,972, down $121,922 from the 2012 budget, with revenues forecast at $4,158,972, down $121,922. There are a small number of Building and vehicle capital projects proposed. Details may be found beginning on Page 11-1.

Additional explanatory comments are included within the various fund budgets. Information regarding the City's organization, its budget process, accounting policies, and a glossary of terms may be found beginning on Page 1-1. Additional detail may be found in the Comprehensive Annual Financial Report prepared by the Department of Finance.

Financial Policies

The budget is consistent with the financial goals and policies established by the City Council (see Section 2) as highlighted below:

•Current operating expenditures will be paid for from current operating revenues. The General Fund will propose the use of $485,000 in unassigned fund balance in 2013. This compares to the adopted 2012 budget which anticipated no use of fund balance.

•General Fund's unreserved undesignated fund balance will be maintained at a level at least equal to 5% of the total General Fund. The General Fund's audited unassigned fund balance as of December 31, 2011 was $3,779,938. (12.02%) The proposed 2013 budget forecasts an increase in the unassigned fund balance as of December 31, 2013 to 14.06% of 2013 revenues and 13.70% of 2013 expenditures which is consistent with City Council policy.

•A diversified and stable revenue base will be maintained while striving to reduce the reliance on the property tax and intergovernmental revenues for operating purposes.

The proposed property tax levy would equal 67% of total 2013 expenditures. The Golf Club and Boat Basin remain financially self-sufficient, while the Recreation program would cover 42% of its operating expenses.

•Adequate maintenance of capital assets and equipment will be provided for in the annual budget.

The proposed 2012 combined operating and capital budgets included previously identified capital expenditures that are anticipated to begin in 2012, including:

Bowman Avenue Sluice Gate	$ 2,100,000
Central Avenue bridge Replacement	2,250,000
Theodore Fremd Wall Replacement	1,750,000

Additional Comments

•Assumptions. The 2013 budget proposals are, of necessity, the best available forecasts of events which will occur up to 14 months from now and based upon uncertainties of the economy, weather, and a variety of potential emergency circumstances which defy precise projections. The budget assumes no new revenue sources or material increase in user fees. It is believed that both the expenditure and revenue projections are prudent and consistent with past practice.

Wage Adjustments. Allowances are included within the budget for adjustments in employee compensation. The labor agreement with the CSEA Public Works Unit expired on December 31, 2009 and a successor agreement has not been negotiated. The agreement with the PBA expired December 31, 2008, and is currently in binding arbitration. The IAFF contract expired on December 31, 2009. Successor agreements are yet to be negotiated.

•Budget Requests. All City departments, offices, and agencies were challenged to carefully examine their operations and to seek alternatives to the status quo that balance the demand for services with the willingness and ability of the community to pay for those services. In order to present comprehensive budget recommendations for 2013 that are in compliance with the City Council's policy direction, changes have been made to many requests for funding by the City Manager, the City Comptroller, and by department managers.

The Charter requires me to indicate any substantial changes made in the budget estimates of Boards, Commissions, departments, offices, and agencies that are not under my direction and supervision. All such changes are included below. Additionally, I have listed other recommendable budget initiatives which have not been included in the 2013 Budget due to funding availability which the City Council may wish to consider. (These items have not been prioritized. Rather, they are listed in budget account order.)

- Police Department Staffing. For much of 2012, the Police Department has operated with 1 police officer on long-term paid leave due to job-related injuries.

- Traffic Safety Improvements. Pedestrian and traffic safety improvements have been discussed, but are not budgeted for in 2013. However, the 2012 Bond referendum includes the following projects:
  - Locust Avenue Siphon Replacement
  - Phase I of Boston Post Road Wall
  - Smith Street Reconstruction
  - Smith/Elm/Purchase Intersection improvements
  - Sidewalk and pedestrian improvements

- Fire Administration. Proposed changes in management oversight and span of control proposed in 2012 will impact both career and volunteer services. The mandatory retirement of existing Fire Lt. in the 2012 budget year has initiated a management review and series of recommendations for oversight of training, fire inspection, equipment interoperability and communications.

- Code Compliance. The Building Department, which consists of a full time building inspector and part time code compliance officials, will require additional resources as new construction and renovation work keeps the staff fully occupied much of the year. As a consequence, little time is available for "quality of life" inspections and code enforcement except on a complaint basis. The addition of a part time code compliance inspector at a cost of approximately $45,000 would significantly enhance the City's ability to meet this need. This additional funding was not requested in 2012 budget due to changes in the department management and the untimely loss of a full-time employee during the previous budget year.

- Beautification/Cleanliness Crew. It is frequently suggested that it would be desirable to increase the level of effort provided to the beautification and general cleanliness of the community. This request is most prevalent during the warmer Spring and Summer months. A contract position or additional laborer would cost approximately $50,000. This additional increase is not included in the 2013 budget request.

- Rye Free Reading Room. The current contract for services with the Rye Free Reading Room is for $1,080,000. The budget proposes a flat renewal in 2013, while the Library had formally requested an increase to $1,205,000.

Conclusion

The imposition of a 2% tax cap on the annual levy will continue to artificially restrain the growth of government costs until the full spectrum of mandate relief is included in the pursuit of lowering tax burdens. The services which will be produced for the costs proposed in these recommended budgets will continue to provide the outstanding value to our residents which has become an expectation of service living in Rye. The continuation of these services without additional sources of uncapped revenue will seriously challenge the "Rye Difference."

I would like to take this opportunity to thank all involved in preparing this budget document and the proposals contained within it.

Respectfully submitted,

Scott D. Pickup

City Manager

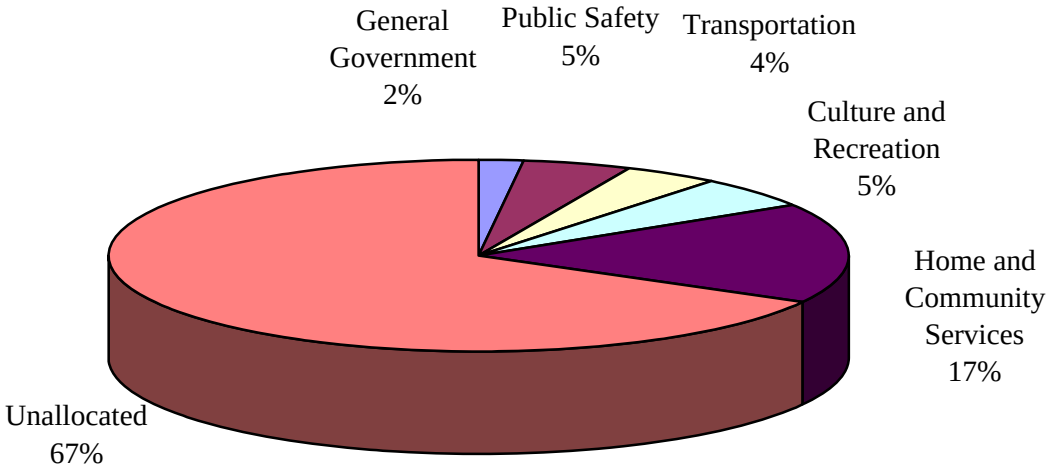
COMBINED BUDGETS - ALL FUNDS

The following pages summarize the annual budgets for all funds. These funds include:

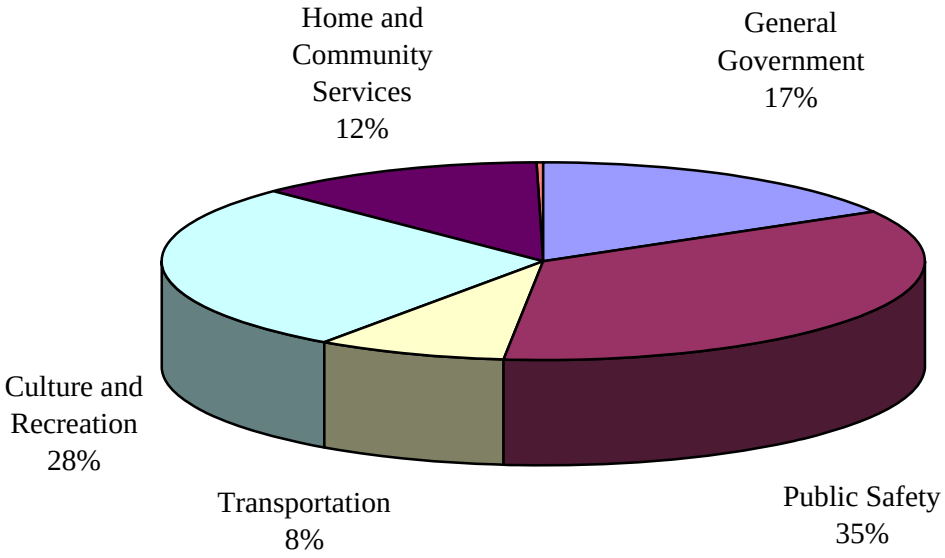
- General Fund
- Cable TV Special Revenue Fund
- K.T. Woods Permanent Fund
- Debt Service Fund
- Capital Projects Fund (funding for the forthcoming year only)
- Boat Basin Enterprise Fund
- Golf Club Enterprise Fund
- Risk Retention Internal Service Fund
- Building and Vehicle Maintenance Internal Service Fund

Funding sources and uses are further subtotaled to eliminate interfund activity (interfund service charges and interfund transfers). The charts depict the combined budgets exclusive of (not including) the effects of interfund activity or the appropriation of fund balance/retained earnings. The separation of interfund activity in the tables and elimination of interfund activity in the charts allow the reader to more appropriately determine the actual funding sources and uses required for the fiscal year to fund city programs.

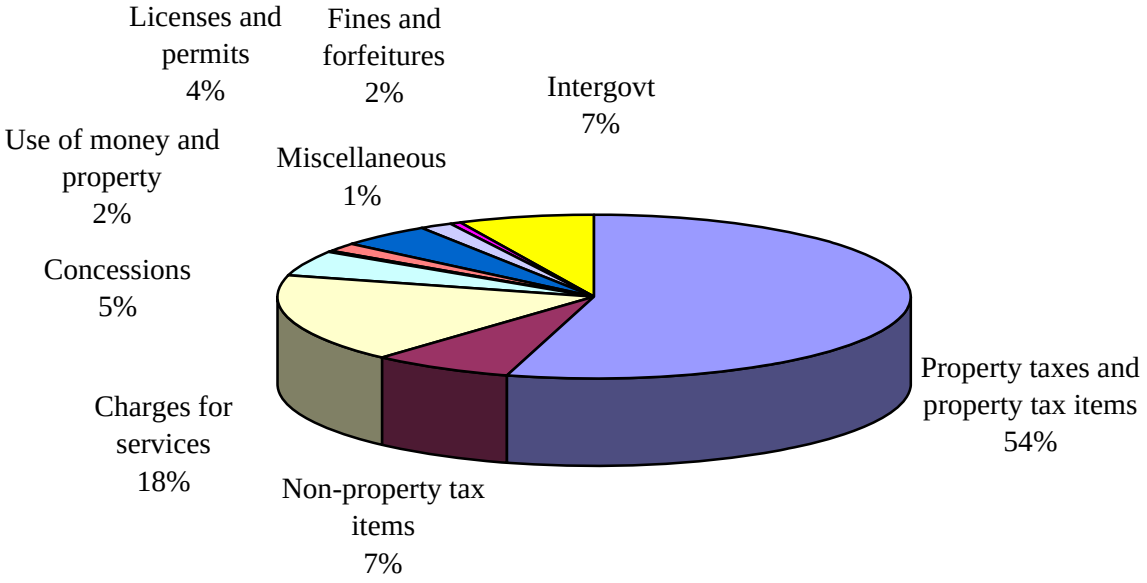
FUNDING SOURCES EXCLUDING INTERFUND ACTIVITY
COMBINED ANNUAL BUDGETS BY PROGRAM - ALL FUNDS



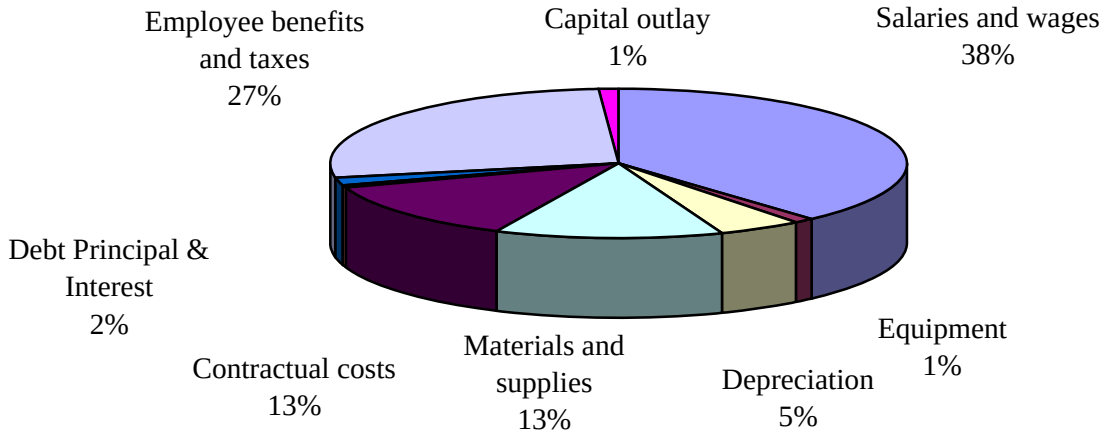
FUNDING USES EXCLUDING INTERFUND ACTIVITY
COMBINED ANNUAL BUDGETS BY PROGRAM - ALL FUNDS



FUNDING SOURCES EXCLUDING INTERFUND ACTIVITY
COMBINED ANNUAL BUDGETS - ALL FUNDS



FUNDING USES EXCLUDING INTERFUND ACTIVITY
COMBINED ANNUAL BUDGETS - ALL FUNDS



CITY OF RYE, NEW YORK
COMBINED ANNUAL BUDGETS - ALL FUNDS BY OBJECT AND SOURCE
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

		Governmental Funds		
	General Fund	Cable TV Special Revenue Fund	K.T. Woods Permanent Fund	Debt Service Fund
Funding Sources:				
Revenues and debt proceeds:				
Property taxes and property tax items	$ 20,918,483	$ -	$ -	$ 125,891
Non-property tax items	2,500,000	300,000	-	-
Charges for services	1,662,360	750	-	-
Concessions	-	-	-	-
Charges to other governments	91,245	-	-	-
Use of money and property	335,610	200	10	-
Licenses and permits	1,832,438	-	-	-
Fines and forfeitures	589,700	-	-	-
Sale of property and compensation for loss	51,000	-	-	-
Miscellaneous	161,242	50,750	-	-
Intergovernmental	2,328,322	-	-	-
Long-term debt proceeds	-	-	-	-
Total Revenues and debt proceeds	30,470,400	351,700	10	125,891
Interfund service charges	440,434	-	-	-
Interfund transfers in	-	-	-	261,896
Appropriated fund balance	795,347	(31,247)	(10)	17,455
Total Funding Sources	$ 31,706,181	$ 320,453	$ -	$ 405,242
Funding Uses:				
Expenditures/expenses:				
Salaries and wages	$ 12,173,646	$ 129,572	$ -	$ -
Equipment	290,347	55,000	-	-
Depreciation	-	-	-	-
Materials and supplies	2,143,234	18,820	-	-
Contractual costs	3,257,776	42,505	-	-
Debt Principal	-	-	-	253,272
Debt Interest	-	-	-	151,970
Employee benefits and taxes	8,830,572	69,548	-	-
Contingency	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures/expenses	26,695,575	315,445	-	405,242
Interfund service charges	4,541,011	5,008	-	-
Interfund transfers out	469,595	-	-	-
Total Funding Uses	$ 31,706,181	$ 320,453	$ -	$ 405,242

	Proprietary Funds				
	Enterprise Funds		Internal Service Funds		
Capital Projects Fund	Boat Basin Fund	Golf Club Fund	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total All Funds
$ -	$ -	$ -	$ -	$ -	$ 21,044,374
-	-	-	-	-	2,800,000
-	617,800	4,504,025	-	-	6,784,935
-	-	1,950,000	-	-	1,950,000
-	-	-	-	-	91,245
-	350	1,000	150	295,410	632,730
-	-	-	-	-	1,832,438
-	-	-	-	-	589,700
-	-	-	-	15,000	66,000
-	-	-	-	-	211,992
285,000	-	-	-	30,000	2,643,322
-	-	-	-	-	-
285,000	618,150	6,455,025	150	340,410	38,646,736
-	-	-	587,015	3,818,562	4,846,011
105,000	-	-	-	-	366,896
-	270,566	(75,404)	150,000	-	1,126,707
$ 390,000	$ 888,716	$ 6,379,621	$ 737,165	$ 4,158,972	$ 44,986,350

$ -	$ 198,438	$ 1,963,679	$ -	$ 620,348	$ 15,085,683
-	52,150	61,000	-	28,000	486,497
-	343,163	330,000	-	1,136,410	1,809,573
-	37,550	1,797,456	-	1,008,000	5,005,060
-	14,468	790,392	737,165	235,051	5,077,357
-	-	-	-	-	253,272
-	-	97,085	-	416,819	665,874
-	131,818	856,236	-	714,344	10,602,518
-	-	-	-	-	-
390,000	-	-	-	-	390,000
390,000	777,587	5,895,848	737,165	4,158,972	39,375,834
-	111,129	483,773	-	-	5,140,921
-	-	-	-	-	469,595
$ 390,000	$ 888,716	$ 6,379,621	$ 737,165	$ 4,158,972	$ 44,986,350

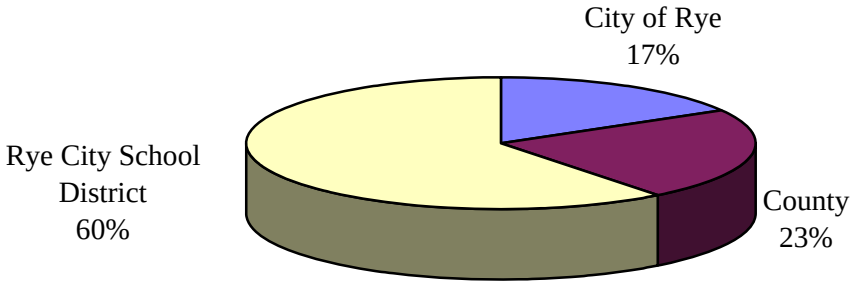
CITY OF RYE, NEW YORK
COMBINED ANNUAL BUDGETS - ALL FUNDS BY PROGRAM
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

		Governmental Funds		
	General Fund	Cable TV Special Revenue Fund	K.T. Woods Permanent Fund	Debt Service Fund
Funding Sources:				
Program revenues and debt proceeds:				
General Government	$ 442,153	$ -	$ -	$ -
Public Safety	1,813,527	-	-	-
Transportation	1,225,255	-	-	-
Culture and Recreation	1,116,500	351,500	-	-
Home and Community Services	82,260	-	-	-
Unallocated	25,790,705	200	10	125,891
Total Program Revenues	30,470,400	351,700	10	125,891
Interfund service charges	440,434	-	-	-
Interfund transfers in	-	-	-	274,595
Appropriated fund balance	795,347	(31,247)	(10)	4,756
Total Funding Sources	$ 31,706,181	$ 320,453	$ -	$ 405,242
Funding Uses:				
Program Expenditures/Expenses:				
General Government	$ 3,539,660	$ -	$ -	$ -
Public Safety	12,810,782	-	-	62,665
Transportation	2,511,256	-	-	93,006
Culture and Recreation	3,311,143	315,445	-	6,843
Home and Community Services	4,522,734	-	-	112,081
Unallocated	-	-	-	130,647
Total Expenditures/Expenses	26,695,575	315,445	-	405,242
Interfund service charges	4,541,011	5,008	-	-
Interfund transfers out	469,595	-	-	-
Total Funding Uses	$ 31,706,181	$ 320,453	$ -	$ 405,242

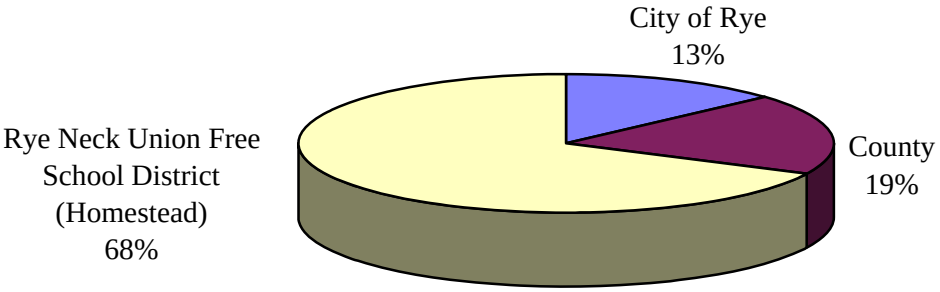
	Proprietary Funds					
	Enterprise Funds			Internal Service Funds		
Capital Projects Fund	Boat Basin Fund	Golf Club Fund	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total All Funds
$ -	$ -	$ -	$ -	$ 310,410	$ 752,563
-	-	-	-	30,000	1,843,527
350,000	-	-	-	-	1,575,255
-	617,800	-	-	-	2,085,800
40,000	-	6,454,025	-	-	6,576,285
-	350	1,000	150	-	25,918,306
390,000	618,150	6,455,025	150	340,410	38,751,736
-	-	-	587,015	3,818,562	4,846,011
-	-	-	-	-	274,595
-	270,566	(75,404)	150,000	-	1,114,008
$ 390,000	$ 888,716	$ 6,379,621	$ 737,165	$ 4,158,972	$ 44,986,350

$ -	$ -	$ -	$ 93,202	$ 2,876,237	$ 6,509,099
-	-	-	270,539	680,809	13,824,795
350,000	-	-	67,473	151,167	3,172,902
-	777,587	5,895,848	211,688	450,759	10,969,313
40,000	-	-	94,263	-	4,769,078
-	-	-	-	-	130,647
390,000	777,587	5,895,848	737,165	4,158,972	39,375,834
-	111,129	483,773	-	-	5,140,921
-	-	-	-	-	469,595
$ 390,000	$ 888,716	$ 6,379,621	$ 737,165	$ 4,158,972	$ 44,986,350

City of Rye, New York
2012 Property Tax Dollar Distribution
Properties Located in Rye City School District and
Blind Brook County Sewer District



City of Rye, New York
2012 Property Tax Dollar Distribution
Properties Located in Rye Neck Union Free School District and
Mamaroneck Valley Sewer District



The above charts depict the percentage share of property tax dollar paid in 2012 by a City of Rye property owner to Westchester County (including the County Refuse District and the appropriate County sewer district), the school district the property is located in, and the City of Rye. City taxes are billed in February, County taxes are billed in May, Rye City School District taxes are billed in August and November, and Rye Neck Union Free School District taxes are billed in September and November. The distribution of taxes for 2012 is shown, as this is the most recently completed year of tax billings for all three entities. It should also be noted that in 2005 the Rye Neck Union Free School District established two separate tax rates for homestead (residential) and non-homestead (commercial) properties, and the chart above that includes the Rye Neck Union Free School District depicts only the homestead rate. These charts do not depict exemptions or special assessments that may apply to specific properties, and therefore should only be used for general information purposes.

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund includes the following programs:

General Government - includes all the services provided by the City Council and City Manager, as well as the following City departments: Finance, Assessor, City Clerk, Corporation Counsel, Personnel, Elections, and Information Technology (IT).

Public Safety - includes police, traffic safety, fire prevention and control, animal control, building inspection, and ambulance/EMS services.

Transportation - includes engineering, street maintenance, snow removal, street lighting, and off-street parking

Culture and Recreation - includes recreation activities, parks and playgrounds, and support of outside agencies under contract to provide recreational or cultural services.

Home and Community Environment - includes planning, sanitary sewers, storm drains, refuse and recycling, street cleaning, community beautification, pest control, shade tree maintenance, conservation, and diaster preparedness.

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PROPERTY TAX LEVY CALCULATION

Expenditures	$ 31,706,181
Less:	
Revenues other than property taxes	10,282,594
Appropriated fund balance	485,347
Appropriated fund balance - Workers' Compensation Reserve	310,000
Property tax levy	20,628,240
Taxable assessed valuation	138,095,192
Tax rate per $1,000 assessed valuation	$ 149.38

BUDGET SUMMARY AND COMPONENTS OF FUND BALANCE

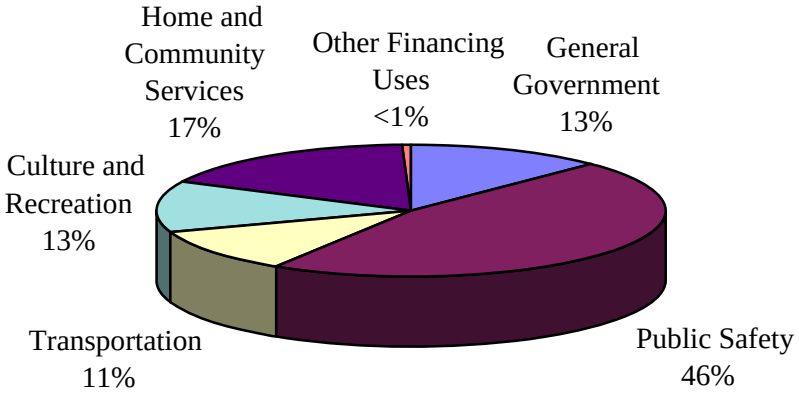
	2011 Actual	2012 Forecast	2013 Proposed
Revenues	$ 30,197,769	$ 31,202,104	$ 30,910,834
Less expenditures	31,435,164	29,802,308	31,706,181
Excess (Deficiency) of revenues over expenditures	(1,237,395)	1,399,796	(795,347)
Fund Balance, January 1	10,495,157	9,257,762	10,657,558
Fund Balance, December 31	$ 9,257,762	$ 10,657,558	$ 9,862,211
Components of fund balance:			
Non-Spendable:			
Reserved for prepaid expenditures	$ 453,106	$ 865,000	$ 865,000
Reserved for overdue taxes	486,029	500,000	500,000
Reserved for advances other funds	708,702	708,702	708,702
Restricted:			
Restricted for compensated absences	1,307,234	1,310,000	1,310,000
Restricted for workers compensation	624,400	314,400	314,400
Assigned:			
Assigned for encumbrances	$ 254,742	$ 260,000	$ 260,000
Assigned for WWI Memorial	$ 4,151	$ 4,151	$ 4,151
Assigned for police purposes	9,459	10,000	10,000
Assigned for parkland and trees	99,659	99,659	99,659
Assigned for recreation	283,743	285,000	285,000
Assigned for tax challenges	1,036,599	1,160,000	1,160,000
Assigned to subsequent year's budget	210,000	795,347	-
Unassigned:			
Unassigned	$ 3,779,938	$ 4,345,299	$ 4,345,299
Total Fund Balance	$ 9,257,762	$ 10,657,558	$ 9,862,211
Unassigned fund balance as a percent of revenues	12.52%	13.93%	14.06%
Unassigned fund balance as a percent of appropriations	12.02%	14.58%	13.70%
Tax rate increase over prior year			3.03%
Estimated City tax based on average home having a market value of $1,440,000*			$ 3,286.29
*A home having a market value of $1,440,000 has an assessed value of $26,200			
Estimated increase in annual property taxes on average home			$ 96.51

PROPERTY TAX LEVY CAP CALCULATION

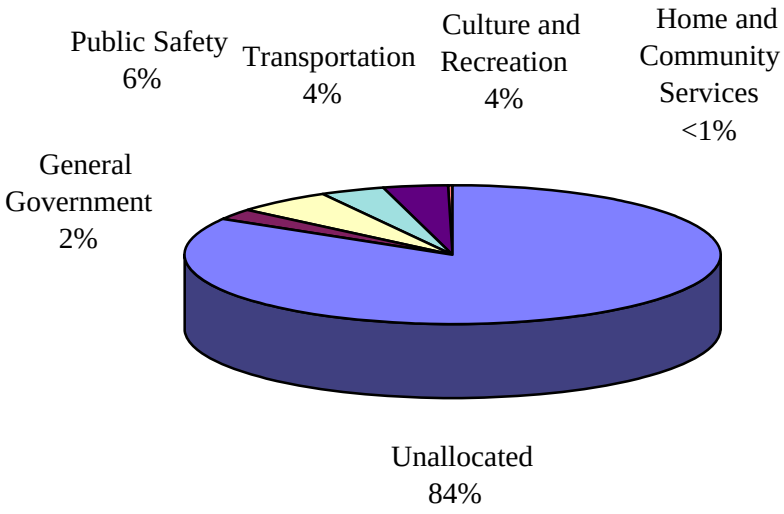
1	Base Real Property Tax Levy for FYE 12/31/12 - Actual Amount Levied		$	19,961,151
	ADD Special Assessments:			
	Rockridge Sewer			12,991
	Kirby Lane North Water/Sewer/Gas			120,528
	Upper Dogwood Sewer			69,008
	Total Property Tax Levy for FYE 12/31/12		$	20,163,678
2	Tax Base Growth Factor - as determined by NYS Dept of Tax & Finance			1.0093
	Subtotal - 2012 Levy x Growth Factor			20,351,200
3	PILOT 2012 - Actual PILOT billed			88,474
	2012 Adjusted Levy Basis Subject to 2% Cap			20,439,674
4	Allowable Levy Growth Factor (2%) - as determined by NYS OSC			2%
	Subtotal - Levy + PILOTS x 2% cap		$	20,848,468
5	LESS: 2013 PILOT (estimated)			
5a	2012 PILOT	88,474		
5b	Tax RATE increase for 2013	3.03%		
5c	LESS: Estimated 2013 PILOT	91,151		(91,151)
6	Subtotal - Preliminary Tax Levy Limit		$	20,757,317

6	Subtotal - Preliminary Tax Levy Limit (from previous page		$	20,757,317
7	Add: Tax Levy necessary for expenditures from court orders/judgments arising from Tort actions for any amount IN EXCESS of 5% of the total taxes levied in the prior fiscal year - Amount in Excess of:	1,008,184		0
8	**Pension Exclusion Calculation**			
	Salary Base for bill to be paid in 2013:(as determined by NYSRS)			
	State and Local Employee Retirement System (ERS)	6,616,927		
	Excludable Percentage: (as determined by NYS OSC)	0.00%		
	Employee Pension Exclusion	0		
	Police and Fire Retirement System (PFRS)	5,622,238		
	Excludable Percentage: (as determined by NYS OSC)	1.10%		
	Police & Fire Pension Exclusion	61,845		
9	Total Pension Exclusion			61,845
10	Tax Levy Limit without Override		$	20,819,161
11	Base Proposed Tax Levy		$	20,628,240
	Special Assessments:			
	Rockridge			12,991
	Kirby Lane North			120,093
	Upper Dogwood Sewer			5,798
12	Total Proposed Levy Subject to Levy Limit		$	20,767,122
13	Amount Exceeding Levy Limit			(52,039)

EXPENDITURES BY PROGRAM



REVENUES BY PROGRAM

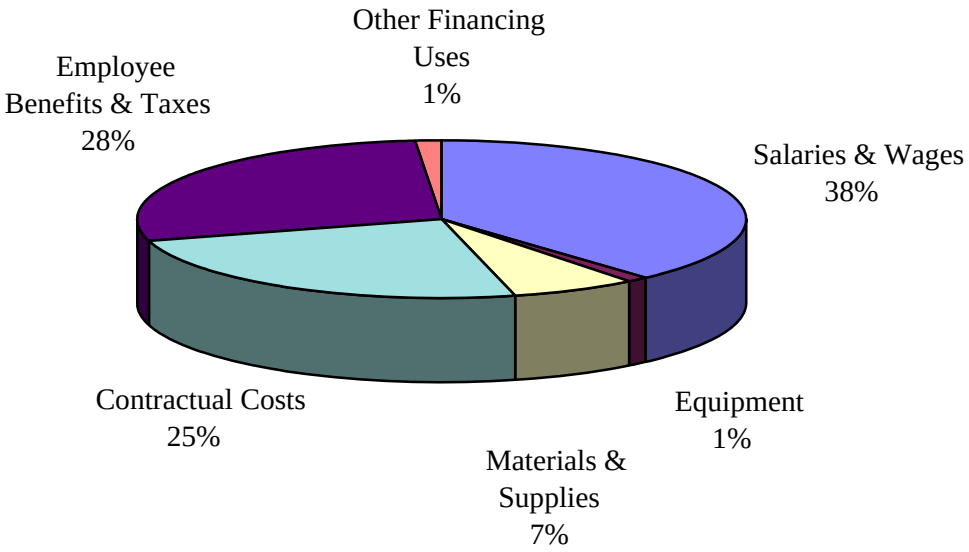


CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

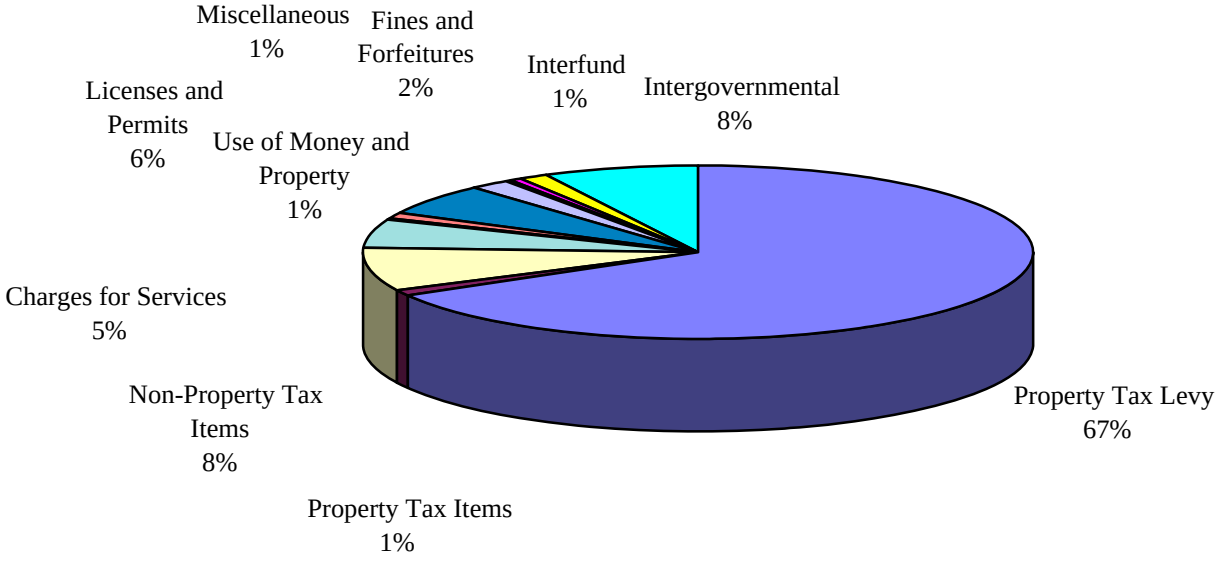
SUMMARY OF GENERAL FUND BUDGET
BY PROGRAM

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
General Government	$ 3,478,239	$ 4,772,526	$ 3,930,385	$ 3,771,546	$ 3,983,273
Public Safety	12,899,055	13,888,082	13,959,476	13,858,199	14,714,699
Transportation	3,234,870	3,516,342	3,490,023	3,271,808	3,398,984
Culture and Recreation	3,815,240	3,857,118	4,057,926	3,716,464	3,971,975
Home and Community Services	4,626,998	5,027,805	5,075,347	5,171,971	5,442,250
Other Financing Uses	957,516	373,291	-	12,320	195,000
Total Expenditures	29,011,918	31,435,164	30,513,157	29,802,308	31,706,181
Revenues:					
Unallocated	24,996,886	24,894,224	24,974,698	25,315,498	25,825,130
General Government	464,540	784,656	757,486	775,214	766,569
Public Safety	1,741,237	1,986,788	1,727,029	2,201,049	1,827,079
Transportation	918,684	1,205,057	1,266,630	1,262,395	1,239,228
Culture and Recreation	983,548	1,197,504	1,096,523	1,148,678	1,132,923
Home and Community Services	369,721	129,540	116,405	464,270	119,905
Other Financing Sources	200,000	-	35,000	35,000	-
Total Revenues	29,674,616	30,197,769	29,973,771	31,202,104	30,910,834
Excess (Deficiency) of Revenues Over Expenditures	662,698	(1,237,395)	(539,386)	1,399,796	(795,347)
Fund Balance, January 1	9,832,459	10,495,157	539,386	9,257,762	10,657,558
Fund Balance, December 31	$ 10,495,157	$ 9,257,762	$ -	$ 10,657,558	$ 9,862,211

EXPENDITURES BY OBJECT



REVENUES BY SOURCE



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

SUMMARY OF GENERAL FUND BUDGET
BY SOURCES OF REVENUE AND OBJECTS OF EXPENDITURE

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 12,214,353	$ 12,109,632	$ 11,799,705	$ 11,468,962	$ 12,173,646
Equipment	267,877	227,812	288,255	265,210	290,347
Materials & Supplies	1,820,276	3,460,526	2,537,929	2,164,995	2,143,234
Contractual Costs	7,118,977	7,476,489	7,848,334	7,676,318	7,798,787
Employee Benefits & Taxes	6,592,932	7,534,870	7,777,038	7,952,607	8,830,572
Other Financing Uses	997,503	625,835	261,896	274,216	469,595
Total Expenditures	29,011,918	31,435,164	30,513,157	29,802,308	31,706,181
Revenues:					
Property Tax Levy	19,331,153	19,363,103	19,970,510	19,935,972	20,628,240
Property Tax Items Other Than Real Property Taxes	295,891	276,107	295,800	268,474	290,243
Non-Property Tax Items	2,566,311	2,620,377	2,295,365	2,505,000	2,500,000
Charges for Services	1,431,726	1,636,476	1,633,530	1,680,511	1,662,360
Charges to Other Governments	82,007	95,651	88,245	85,245	91,245
Use of Money and Property	95,100	341,755	345,542	335,542	335,610
Licenses and Permits	1,429,287	1,943,221	1,718,705	2,148,270	1,832,438
Fines and Forfeitures	609,917	617,282	613,200	605,500	589,700
Sale of Property and Compensation for Loss	113,486	113,798	53,100	175,073	51,000
Miscellaneous	298,623	328,484	159,742	217,946	161,242
Interfund	642,984	441,634	481,409	476,634	440,434
Intergovernmental	2,778,131	2,419,881	2,318,623	2,767,937	2,328,322
Total Revenues	29,674,616	30,197,769	29,973,771	31,202,104	30,910,834
Excess (Deficiency) of Revenues Over Expenditures	662,698	(1,237,395)	(539,386)	1,399,796	(795,347)
Fund Balance, January 1	9,832,459	10,495,157	539,386	9,257,762	10,657,558
Fund Balance, December 31	$ 10,495,157	$ 9,257,762	$ -	$ 10,657,558	$ 9,862,211

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PROGRAM SUMMARIES

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT

This program provides the legislative, executive and staff activities essential for effective policymaking and professional administration of the City of Rye's government.

City Council

Description

An elected Mayor and six Council Members form the policy-making body of the city. They adopt local laws and ordinances; control the raising and appropriation of funds; and appoint a full-time City Manager to administer city services and carry out policies. They also appoint a Corporation Counsel, City Court Judges, and members of various unsalaried boards, commissions, and committees.

2012 Accomplishments

- Local Law 1-2012: to amend the Charter, Article 13, for the Board of Wardens of the City of Rye Fire Department to report directly to the City Manager
- Local Law 2-2012: to amend Chapter 191, Vehicles & Traffic, Section 191- 47 (E), "Parking applications fees and location" of the Code of the City of Rye
- Local Law 3-2012: to amend Chapter 90 "Fences and Walls" to the City Code of the City of Rye to further define "Front Division Line"
- Local Law 4-2012: to amend Chapter 180, Taxicabs, Section 180-6, Forms of License: Badge, Section 180-7, Renewal of driver's license and Section 180-14, Payment of Fares of the City Code of the City of Rye
- Local Law 5-2012: to amend Chapter 98 § 4 "Fire Prevention – Board of Fire Wardens; Fire Inspector" to create a Bureau of Fire Protection the Board of Wardens of the City of Rye Fire Department to cooperatively work in conjunction with the City Manager
- Local Law 6-2012: to amend Chapter 31, "Police Pension Fund", Section 9, Accrual and Payment of Pensions, to increase the payment amount for the sole recipient of the fund
- Established a Flood Advisory Committee to research, study and recommend actions that the City could consider in mitigating flood impacts both on a local and regional level
- Obtained legislative relief enacted by New York State granting tax relief to City of Rye property owners whose properties were catastrophically impacted from Hurricane Irene/Tropical Storm Lee
- Appointed a new Council member to fill the position vacated by Coucilwoman Keith
- Proposed a City of Rye Bond to address critical infrastructure and safety needs in and around the City downtown and Rye City schools

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 16,547	$ 16,547	$ 16,547	$ 16,547	0.00%
Total Expenditures	77,789	75,623	74,372	63,861	-15.55%
Net Margin	$ (61,242)	$ (59,076)	$ (57,825)	$ (47,314)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
City Council	7	7	7
Department Total	7	7	7

City Manager

Description

The City Manager provides professional leadership in the administration and execution of policies and objectives formulated by the City Council; develops and recommends alternative solutions to community issues and problems for Council consideration; and plans and develops programs to meet future physical, social, and cultural needs of the city.

2012 Accomplishments

- Completed a joint Flood Mitigation project with the Village of Rye Brook: the Bowman Avenue Sluice Gate
- Authorized an engineering analysis of the Bowman Avenue Upper Dam Resizing Flood Control Project to identify the costs and benefits for retaining more water upstream
- Completed a Safe Streets Project in conjunction with the Rye YMCA on Forest Avenue which included the striping of a travel lane in each direction and the installation of sharrows which are shared lane markings that delineate that bikes share the roadway with vehicles
- Secured final approval from the New York State Department of Transportation for the Central Avenue Bridge replacement project with an anticipated start date in late 2012
- Completed the Kirby Lane South Extension Sanitary Sewer District to implement sewer service to properties on Kirby Lane
- Entered into an agreement to market the City of Rye property located at 1037 Boston Post Road

2013 Highlights

- Actively monitor the economy and aggressively manage the budget as necessary
  - Complete a zero-base needs analysis of all city-owned equipment
  - Seek out alternative service delivery suppliers and models
  - Work with Council to evaluate alternative service delivery suppliers, service levels, and funding sources
- Greater efforts will be explored for inter-municipal and cooperative agreements
- Continue to control personnel costs including legacy costs and retiree benefits
- Seek stability and continuity
- Management of expectations with a resident focus on needs

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	95,666	95,666	95,666	95,666	0.00%
Total Expenditures	432,290	558,921	545,592	566,587	1.37%
Net Margin	$ (336,624)	$ (463,255)	$ (449,926)	$ (470,921)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
City Manager's Office	2.75	2.75	2.75
Department Total	2.75	2.75	2.75

Finance

Description

The Finance Department provides comprehensive financial management and administrative services by computing, analyzing, and distributing information on the financial health, direction and progress of the City and through the safe keeping and administration of City funds. Department programs include:

General Accounting, which ensures the accurate accounting, disbursement, and safeguarding of City funds by maintaining accounting and fixed asset records and issuing reports in conformance with generally accepted accounting principles; reviewing transactions to ensure compliance with applicable regulations, policies and requirements; and paying accounts payable in an accurate and timely manner.

Treasury, which safeguards funds of the City, maximizes the return on investments, and ensures the timely, accurate and equitable collection of revenues due to the City by billing, monitoring, collecting and receiving real property taxes, parking violations and meter revenue, and other obligations due to the City.

Payroll, which ensures the accurate accounting, disbursement and safeguarding of City funds by managing the payroll in an accurate and timely manner and reviewing transactions to ensure compliance with applicable regulations, policies, and requirements.

2012 Accomplishments

- Upgraded the City's Financial Management System (MUNIS)
- Earned the *Certificate of Achievement for Excellence in Financial Reporting Award* and the *Distinguished Budget Presentation Award* from the Government Finance Officers Association of the United States and Canada (GFOA)
- Purchased new computerized microfilm reader/scanner, which will allow for conversion to PDF

2013 Highlights

- Maintain the City's Aaa credit rating through new debt issuance despite declining economic conditions
- Collaborate with the City Manager, City Council, and Finance Committee to explore new revenue opportunities and new opportunities to reduce expenses for the City
- Begin foreclosure proceedings against those properties with unpaid taxes

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 114,966	$ 114,928	$ 113,453	$ 114,878	-0.04%
Total Expenditures	2,482,426	1,115,361	1,004,337	1,007,376	-9.68%
Net Margin	$ (2,367,460)	$ (1,000,433)	$ (890,884)	$ (892,498)	N/A

Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Finance Administration	1.00	1.00	0.50
General Accounting	0.70	0.70	0.50
Treasury	0.60	0.60	0.80
Payroll	0.80	0.80	0.90
Accounts Payable	0.80	0.80	1.00
Parking Violations Bureau	1.10	0.10	0.30
Total	5.00	4.00	4.00

Performance Measures	**2011 Actual**	**2012 Target**	**2013 Target**	**Percent Change**
Percent of receipts recorded accurately	*99%*	*100%*	*100%*	*0.00%*
Accuracy of bills issued	*99%*	*100%*	*100%*	*0.00%*
Percent of payroll checks issued on time	*100%*	*100%*	*100%*	*0.00%*
Percent of payroll checks issued without error	*99%*	*100%*	*100%*	*0.00%*

Assessor's Office

Description

To provide fair, accurate and timely valuation of the real property taxed by the City of Rye by preparing an assessment roll of all real property in the City; establishing the condition, value, and taxable status of each parcel; maintaining an inventory of all real property; maintaining and updating tax, sewer, drain, contour and topographic maps, deeds and surveys.

2012 Accomplishments

- Reviewed building plans and inspected approximately 345 properties to insure equitable assessments
- Provided assistance and support to the Board of Assessment Review in connection with the filing of 281 complaints on real property assessment filed against the 2012 assessment roll. 2012 grievance filings decreased by 15% over 2011 when 332 grievances were filed
- Negotiated 18 tax certiorari settlements and disposed of 134 small claims assessment review proceedings filed against the 2011 assessment roll
- Reviewed and processed over 400 enhanced STAR and aged property tax exemption renewals

2013 Highlights

- Continued monitoring and rigorous review of State issued equalization rate and residential assessment ratio to insure fairness in the apportionment of County and Rye Neck school taxes and to minimize City's liability in tax certiorari and small claims proceedings
- Analyze and defend the City with respect to tax certioraris and small claims proceedings. This continues to be a major challenge given the economic climate and proliferation of contingency fee based tax representatives. Small claims filings fell by 28% in 2012 to 97 filings

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 1,140	$ 1,400	$ 2,400	$ 1,400	0.00%
Total Expenditures	371,456	398,860	372,188	411,667	3.21%
Net Margin	$ (370,316)	$ (397,460)	$ (369,788)	$ (410,267)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Assessor's Office	2	2	2
Department Total	2	2	2

Performance Measures	**2011 Actual**	**2012 Actual**	**2013 Target**	**Percent Change**
Percent of accounts valued on schedule for timely tax billing	*100%*	*100%*	*100%*	*0.00%*

City Clerk

Description

The City Clerk supports the Mayor, Council, boards and commissions by maintaining official records of the City, issuing permits, maintaining and processing updates to the City code, overseeing the bid process, issuing public notices and proclamations, administering vital records and protecting public records by providing these services in an accurate, professional and responsive manner.

The City Clerk is also responsible for administering a fair and impartial election process according to current election laws for city, state, and federal elections by assuring that polling sites are ready on time and providing election inspectors to oversee elections.

2012 Accomplishments

- Worked with IT Department and Software vendor on improvements to expand on-line commuter parking renewal system.
- Worked with Police and Fire Department on updating alarm billing program
- Worked with other departments to coordinate receipt and response to FOIL requests
- Utilized scanning for records management

2013 Highlights

- Work with City Manager's Office and Corporation Counsel on Code Revision Project
- Continue working with Police and Fire Departments on implementation of new alarm billing program
- Continue to work with other departments for more efficient FOIL response process

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 181,716	$ 149,815	$ 168,018	$ 153,880	2.71%
Total Expenditures	446,265	503,029	495,175	491,821	-2.23%
Net Margin	$ (264,549)	$ (353,214)	$ (327,157)	$ (337,941)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
City Clerk	3	3	3
Elections	0	0	0
Department Total	3	3	3

Performance Measures	**2011 Actual**	**2012 Target**	**2013 Target**	**Percent Change**
Percent of council minutes ready for distribution as scheduled	*100%*	*100%*	*100%*	*0.00%*
Percent of requested documents that are retrieved within 30 minutes	*99%*	*99%*	*99%*	*0.00%*

Law Department

Description

The Law Department provides the City Council and staff with legal advice; prepares legislation; reviews agreements; defends the city against tort claims and other suits; aids in prosecution of lawsuits filed by the city; and prosecutes local code violations.

2012 Accomplishments

- Provided a defense in actions and Article 78 proceedings commenced against the City or its Boards and Commissions in matters not covered by insurance
- Coordinated with attorneys for insurance carriers in matters covered by insurance
- Drafted local laws as requested by City Council and City staff
- Provided legal guidance and support to City Departments and staff as needed

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 3,533	$ 3,533	$ 3,533	$ 3,533	0.00%
Total Expenditures	246,822	284,381	283,149	272,452	-4.19%
Net Margin	$ (243,289)	$ (280,848)	$ (279,616)	$ (268,919)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Law Department	0	0	0
Department Total	0	0	0

Personnel Department

Description

The Personnel Department ensures that the city attracts and retains highly qualified employees by coordinating the flow of information among departments and candidates for employment and educating employees about benefits through an orientation program and periodic updates in compliance with Civil Service Requirements. The Personnel Office provides all human resource functions for the City.

2012 Accomplishments

- Implementing new policies and procedures to comply with new health care reform
- Converted post 65 Police retirees from POMCO to Aetna Medicare F plan
- Collective bargaining for Clerical Unit contract renewal completed including converting health care plan from POMCO to Aetna
- Changed Workers' Compensation carrier from NY State Insurance Fund to PERMA for improved premium rates
- Implementation of new employee website continued

2013 Highlights

- Implementing new policies and procedures to comply with new health care reform
- Collective bargaining for Police, Fire, and DPW contract renewal
- Continue implementation of new employee website

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 36,120	$ 36,120	$ 36,120	$ 36,120	0.00%
Total Expenditures	271,461	317,114	325,195	330,245	4.14%
Net Margin	$ (235,341)	$ (280,994)	$ (289,075)	$ (294,125)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Personnel	1.25	1.25	1.25
Department Total	1.25	1.25	1.25

Information Technology

Description

Information Technology (IT) maintains the city's computer network, telecommunications systems, Internet and intranet, and provides timely support and training to the city's computer users. MIS also develops future technology needs, planning documents, and coordinates necessary upgrades.

2012 Accomplishments

- Completed Installation of new Permit Tracking System for Building Department
- Installed new Display Panel System at Rye Golf Club/Whitby Castle
- Initiated Strategic Plan for Managed Print Services

2013 Highlights

- Installation of new Exchange 2010 Email System
- Wide Area Network Switch Replacement/Upgrade
- Installation of new IP based Telephone System

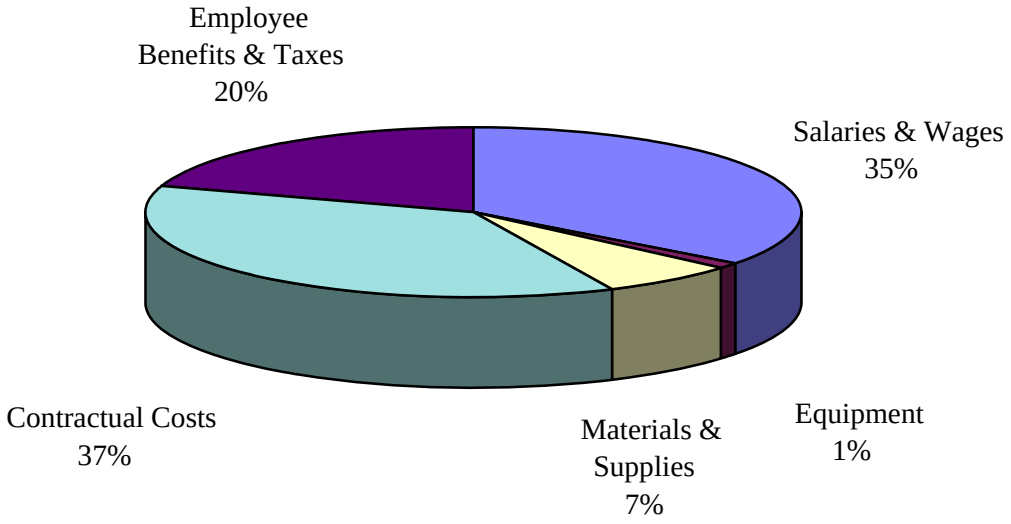
Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 49,635	$ 49,635	$ 49,635	$ 49,635	0.00%
Total Expenditures	273,583	292,177	286,619	358,013	22.53%
Net Margin	$ (223,948)	$ (242,542)	$ (236,984)	$ (308,378)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Information Services	1	1	1
Department Total	1	1	1

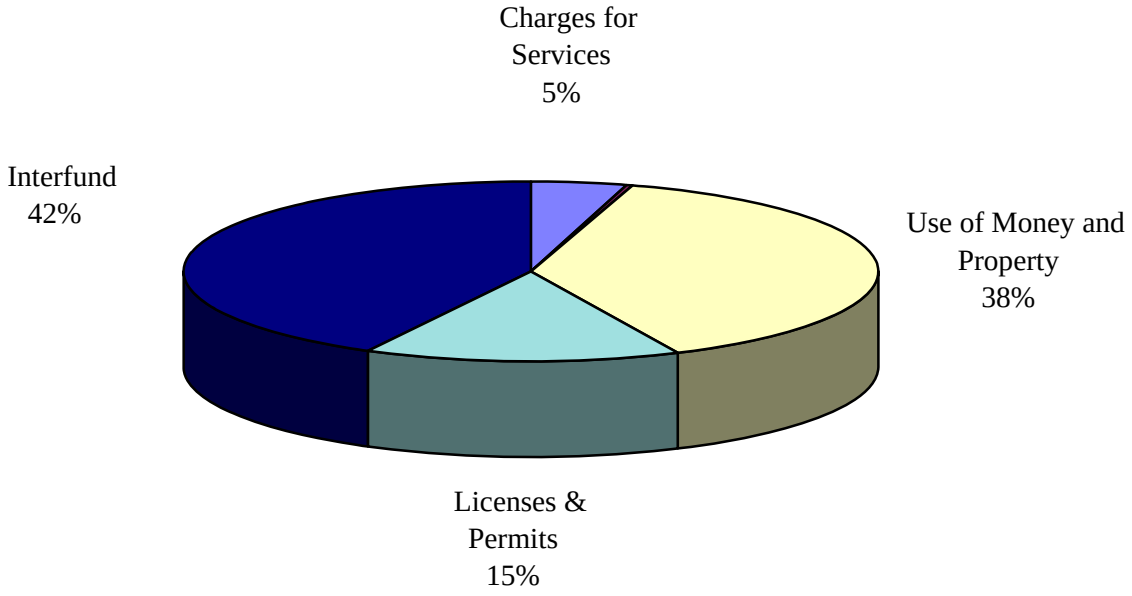
Performance Measures	**2011 Actual**	**2012 Target**	**2013 Target**	**Percent Change**
System availability	*99%*	*99%*	*99%*	*0.00%*

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT

Description: The General Government program is divided into six functions: Legislative, Executive, Finance, Staff, Shared Services and Special Items - Contingency. These functions provide for effective policy making and professional administration of City government. The following pages provide more detailed budget proposals.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 1,536,664	$ 1,369,030	$ 1,397,882	$ 1,357,410	$ 1,404,501
Equipment	17,430	12,162	23,100	28,900	48,100
Materials & Supplies	242,878	1,625,338	287,972	306,571	263,847
Contractual Costs	1,049,174	1,129,771	1,509,339	1,376,814	1,473,339
Employee Benefits & Taxes	632,093	636,225	712,092	701,851	793,486
Other Financing Uses	-	-	-	-	-
Total Expenditures	3,478,239	4,772,526	3,930,385	3,771,546	3,983,273
Allocated Costs	(1,834,757)	(1,546,862)	(2,010,728)	(1,868,287)	(1,924,122)
Total Costs	1,643,482	3,225,664	1,919,657	1,903,259	2,059,151
Revenues:					
Charges for Services	28,515	38,805	34,235	33,455	34,675
Charges to Other Governments	977	1,140	1,400	2,400	1,400
Use of Money and Property	-	285,333	289,842	289,842	294,910
Licenses & Permits	110,242	133,145	107,593	123,643	111,168
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	390	360	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	324,416	324,416	324,416	324,416	324,416
Intergovernmental	-	1,457	-	1,458	-
Total Revenues	464,540	784,656	757,486	775,214	766,569
Net Cost	$ 1,178,942	$ 2,441,008	$ 1,162,171	$ 1,128,045	$ 1,292,582
Percent of Costs Covered	28.27%	24.33%	39.46%	40.73%	37.23%
Net Cost in Tax Dollars	$ 8.51	$ 17.76	$ 8.44	$ 8.20	$ 9.36

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	14.59%	$ 164,537
Change in 2013 Budget vs 2012 Budget	11.22%	$ 130,411

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
LEGISLATIVE

Description : An elected mayor and six council members form the policy-making body of the City. They adopt local laws and ordinances, control the raising and appropriation of funds, and appoint a full-time City Manager to administer city services and carry out policies. They also appoint Corporation Counsel, City Court Judges, and members of various unsalaried boards, commissions, and committees.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	6,346	6,207	7,150	6,219	7,150
Contractual Costs	67,990	71,582	68,473	68,153	56,711
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	74,336	77,789	75,623	74,372	63,861
Allocated Costs	(57,789)	(61,242)	(59,076)	(57,825)	(47,314)
Total Costs	16,547	16,547	16,547	16,547	16,547
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	16,547	16,547	16,547	16,547	16,547
Intergovernmental	-	-	-	-	-
Total Revenues	16,547	16,547	16,547	16,547	16,547
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
EXECUTIVE

Description : The Executive program accounts for the activity of the City Manager. The City Manager is appointed by and is directly responsible to the City Council. The City Manager is the chief administrative officer of the City, and as such, is responsible for the administrative affairs of the City.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 306,258	$ 229,898	$ 286,425	$ 289,947	$ 288,805
Equipment	871	-	2,500	-	2,500
Materials & Supplies	13,529	14,614	22,700	17,430	18,700
Contractual Costs	63,721	64,759	72,144	61,744	59,277
Employee Benefits & Taxes	138,314	123,019	175,152	176,471	197,305
Other Financing Uses	-	-	-	-	-
Total Expenditures	522,693	432,290	558,921	545,592	566,587
Allocated Costs	(427,027)	(336,624)	(463,255)	(449,926)	(470,921)
Total Costs	95,666	95,666	95,666	95,666	95,666
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	95,666	95,666	95,666	95,666	95,666
Intergovernmental	-	-	-	-	-
Total Revenues	95,666	95,666	95,666	95,666	95,666
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE

Description: The Finance function includes the Finance and Assessment departments. Finance provides comprehensive financial management and administrative services to the City by compiling and distributing information on the financial health, direction and progress of the City, and through the safekeeping and administration of City funds. The reader is referred to the financial goals and policy statements located in the introduction section of this document.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 658,026	$ 673,103	$ 629,263	$ 589,631	$ 627,346
Equipment	2,354	2,655	5,800	14,100	5,800
Materials & Supplies	161,736	1,549,388	146,623	179,015	142,490
Contractual Costs	275,506	323,189	430,473	297,852	311,519
Employee Benefits & Taxes	276,657	305,547	302,062	295,927	331,888
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,374,279	2,853,882	1,514,221	1,376,525	1,419,043
Allocated Costs	(535,624)	(437,556)	(681,668)	(549,153)	(527,245)
Total Costs	838,655	2,416,326	832,553	827,372	891,798
Revenues:					
Charges for Services	758	1,788	1,750	275	1,700
Charges to Other Governments	977	1,140	1,400	2,400	1,400
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	113,178	113,178	113,178	113,178	113,178
Intergovernmental	-	-	-	-	-
Total Revenues	114,913	116,106	116,328	115,853	116,278
Net Cost	$ 723,742	$ 2,300,220	$ 716,225	$ 711,519	$ 775,520
Percent of Costs Covered	13.70%	4.81%	13.97%	14.00%	13.04%
Net Cost in Tax Dollars	$ 5.22	$ 16.73	$ 5.20	$ 5.17	$ 5.62

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	8.99%	$ 64,001
Change in 2013 Budget vs 2012 Budget	8.28%	$ 59,295

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF

Description: The Staff function is comprised of City Clerk, Law and Personnel departments. These departments provide general and administrative support services to all boards, commissions, departments and offices of the City.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 455,456	$ 348,527	$ 359,772	$ 354,800	$ 364,353
Equipment	-	1,475	4,800	4,800	4,800
Materials & Supplies	47,321	41,311	92,107	89,507	68,007
Contractual Costs	392,412	407,652	463,653	472,756	449,833
Employee Benefits & Taxes	180,997	165,583	184,192	181,656	207,525
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,076,186	964,548	1,104,524	1,103,519	1,094,518
Allocated Costs	(599,724)	(498,093)	(578,581)	(588,068)	(583,620)
Total Costs	476,462	466,455	525,943	515,451	510,898
Revenues:					
Charges for Services	27,757	37,017	32,485	33,180	32,975
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	110,242	133,145	107,593	123,643	111,168
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	390	360	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	49,390	49,390	49,390	49,390	49,390
Intergovernmental	-	1,457	-	1,458	-
Total Revenues	187,779	221,369	189,468	207,671	193,533
Net Cost	$ 288,683	$ 245,086	$ 336,475	$ 307,780	$ 317,365
Percent of Costs Covered	39.41%	47.46%	36.02%	40.29%	37.88%
Net Cost in Tax Dollars	$ 2.08	$ 1.78	$ 2.44	$ 2.24	$ 2.30

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	3.11%	$ 9,585
Change in 2013 Budget vs 2012 Budget	(5.68%)	$ (19,110)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
SHARED SERVICES

Description: The Shared Services function consists of the Management of Information Systems ("MIS") department and City Hall Annex located at 1037 Boston Post Road. The MIS department provides computer hardware and software support to all departments. The City Hall Annex is currently under lease to a private enterprise that expires in December 2013.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 116,924	$ 117,502	$ 122,422	$ 123,032	$ 123,997
Equipment	14,205	8,032	10,000	10,000	35,000
Materials & Supplies	13,946	13,818	19,392	14,400	27,500
Contractual Costs	249,545	262,589	269,596	271,309	295,999
Employee Benefits & Taxes	36,125	42,076	50,686	47,797	56,768
Other Financing Uses	-	-	-	-	-
Total Expenditures	430,745	444,017	472,096	466,538	539,264
Allocated Costs	(214,593)	(213,347)	(228,148)	(223,315)	(295,022)
Total Costs	216,152	230,670	243,948	243,223	244,242
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	285,333	289,842	289,842	294,910
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	49,635	49,635	49,635	49,635	49,635
Intergovernmental	-	-	-	-	-
Total Revenues	49,635	334,968	339,477	339,477	344,545
Net Cost	$ 166,517	$ (104,298)	$ (95,529)	$ (96,254)	$ (100,303)
Percent of Costs Covered	22.96%	145.22%	139.16%	139.57%	141.07%
Net Cost in Tax Dollars	$ 1.20	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	4.21%	$ (4,049)
Change in 2013 Budget vs 2012 Budget	5.00%	$ (4,774)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
SPECIAL ITEMS - CONTINGENCY

Description : Other Financing Uses includes contingency and interfund transfers. Contingency is a budgetary appropriation of funds to provide for unexpected and unanticipated expenditures. Interfund transfers represent transfers to and from other funds to subsidize operations or to fund projects.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Contractual Costs	$ -	$ -	$ 205,000	$ 205,000	$ 300,000
Total Costs	$ -	$ -	$ 205,000	$ 205,000	$ 300,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY

This program provides the surveillance, prevention and protection system necessary to ensure public safety from dangers, which include crime, traffic violations, fire and hazardous conditions, disaster, uncontrolled animals, and medical emergencies.

Police Department

Description

The Police Department promotes public safety and provides service through the following programs:

Police Administration oversees the various functions performed by the Police Department's program areas through the supervision of staff, procurement of equipment and supplies, and general department administration.

Patrol preserves the rights of citizens, reduces fear in the community, promotes traffic safety, and suppresses crime by engaging in crime prevention, problem solving and enforcement initiatives including proactive patrol, radar and traffic enforcement, and parking enforcement.

Investigation preserves the rights of citizens and investigates crimes and suspicious activity by conducting investigations; executing and issuing warrants; preparing court cases; promoting crime prevention through public education; and managing lost and found and evidence collection, storage, and disposal.

Marine Patrol protects the boating public and the natural environment by enforcing city waterways statutes and state navigation and conservation laws, and performing search and rescue emergency operations.

Parking Enforcement augments the safety of pedestrian and automobile traffic at school crossings and ensures that City parking regulations are enforced.

2012 Accomplishments

- Deployed personnel and equipment as needed to respond to weather conditions, crime patterns, major public events, home invasions, robberies, and other various events
- Continued oversight of the City's Emergency Management Planning and enhanced the City's ability to respond to emergencies by obtaining equipment without additional cost
- Continued police/youth interaction through school visits and community liaisons; participated in the revision of the Respect Manual
- Received AAA Gold Community Traffic Safety Award
- Maintained readiness to address animal activity and other hazards

2013 Highlights

- Continue to maintain a high level of safety and quality of life within the City
- Continue to enhance the City's emergency management capabilities for response to natural or man-made disaster
- Maintain high clearance rate for investigations
- Maintain high state of readiness regarding homeland security matters
- Continue efforts with community organizations to promote appropriate youth behavior

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 752,411	$ 713,452	$ 786,412	$ 698,852	-2.05%
Total Expenditures	8,408,557	8,341,032	8,257,977	8,682,066	4.09%
Net Margin	$ (7,656,146)	$ (7,627,580)	$ (7,471,565)	$ (7,983,214)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Administration	2	2	2
Patrol	31	32	32
Investigation	4	4	4
Marine Patrol	0	0	0
Youth Bureau	0	0	0
Parking Enforcement	3	2	2
Department Total	40	40	40

Performance Measures	**2011 Actual**	**2012 Target**	**2013 Target**	**Percent Change**
# of responses to calls for service	*14,845*	*16,000*	*16,000*	*0.00%*
# of summonses issued for moving violations	*2,463*	*3,000*	*3,000*	*0.00%*
# of summonses issued for parking violations	*11,930*	*11,500*	*11,500*	*0.00%*

Traffic Services

Description

Traffic services are provided by the Police and Public Works Departments. The Police Department administers the school crossing safety activities, while public works provides for safe movement of vehicular traffic by installing and maintaining traffic signs and signals, and all pavement markings.

2012 Accomplishments

- The bollards at Cross Street adjacent to Citibank were replaced
- Innumerable signs were replaced; some so they would be in the new state-required flo-green color and the others due to vandalism and traffic damage
- Repainted all the crosswalks, hash-marks throughout the City
- Placed permanent stop signs, stop bars and lettering at the intersection of Elm Place and Purchase Street
- Maintained all 2,105 street lights, 33 traffic signals, and 7 flashing signals

2013 Highlights

- Upgrade traffic signal controllers. At certain intersections the controllers can no longer be repaired because the parts are not available anymore
- Continue maintenance schedule for lights and flashing beacons

	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed	Change
Total Revenues	$ 1,340	$ 600	$ 60	$ -	-100.00%
Total Expenditures	402,913	414,941	380,414	383,111	-7.67%
Net Margin	$ (401,573)	$ (414,341)	$ (380,354)	$ (383,111)	N/A

List of Authorized Positions	2011 Authorized	2012 Authorized	2013 Proposed
Traffic Services	1.35	1.35	0.85
Department Total	1.35	1.35	0.85

Performance Measures	2011 Actual	2012 Target	2013 Target	Percent Change
Percent of priority complaints responded to within 4 hours of receiving complaint	*100%*	*100%*	*100%*	*0.00%*
Number of signs repaired /replaced per FTE:	*510*	*200*	*200*	*0.00%*

Fire Department

Description

The Fire Department is a combined career and volunteer department with 17 professional firefighters and a roster of 120 volunteers, of which approximately 40 are active. The department is governed by the Board of Fire Wardens and three volunteer Chiefs.

The Fire Department minimizes the loss of life and property by rapidly responding to fire alarms, weather related emergencies, motor vehicle accidents, search and rescue calls, and other emergencies. The Department also provides fire safety education programs and performs code inspections to reduce fire hazard risk factors and reduce the need for emergency responses.

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 50,375	$ 51,227	$ 52,677	$ 51,227	0.00%
Total Expenditures	4,463,657	4,593,028	4,589,173	4,977,525	8.37%
Net Margin	$ (4,413,282)	$ (4,541,801)	$ (4,536,496)	$ (4,926,298)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Fire Services	17	17	17
Department Total	17	17	17

Building Department

Description

The Building Department provides for a safe and sanitary community environment by enforcing laws, ordinances, rules and regulations governing new and existing construction and land use regulations.

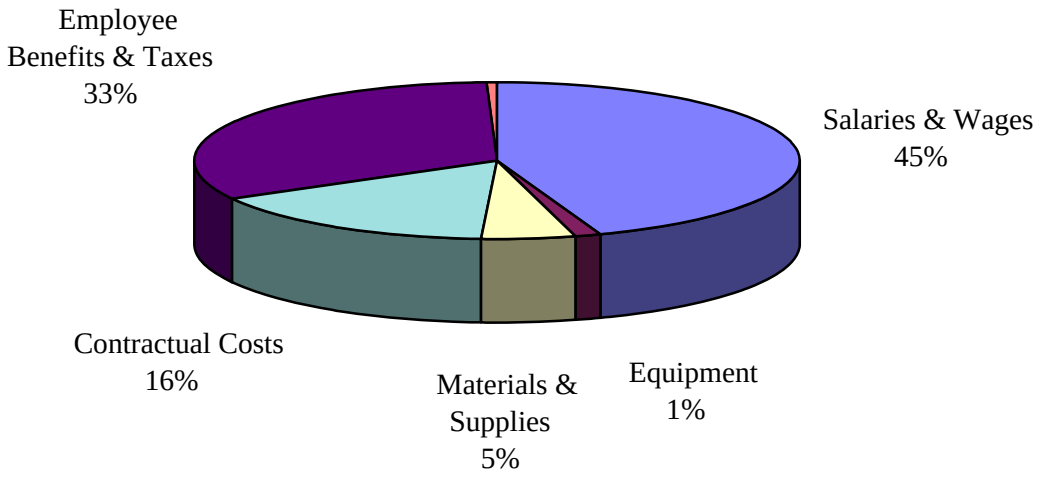
Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 1,182,662	$ 961,750	$ 1,361,900	$ 1,077,000	11.98%
Total Expenditures	366,322	363,393	383,462	425,559	17.11%
Net Margin	$ 816,340	$ 598,357	$ 978,438	$ 651,441	8.87%

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Building	1.67	1.67	1.67
Department Total	1.67	1.67	1.67

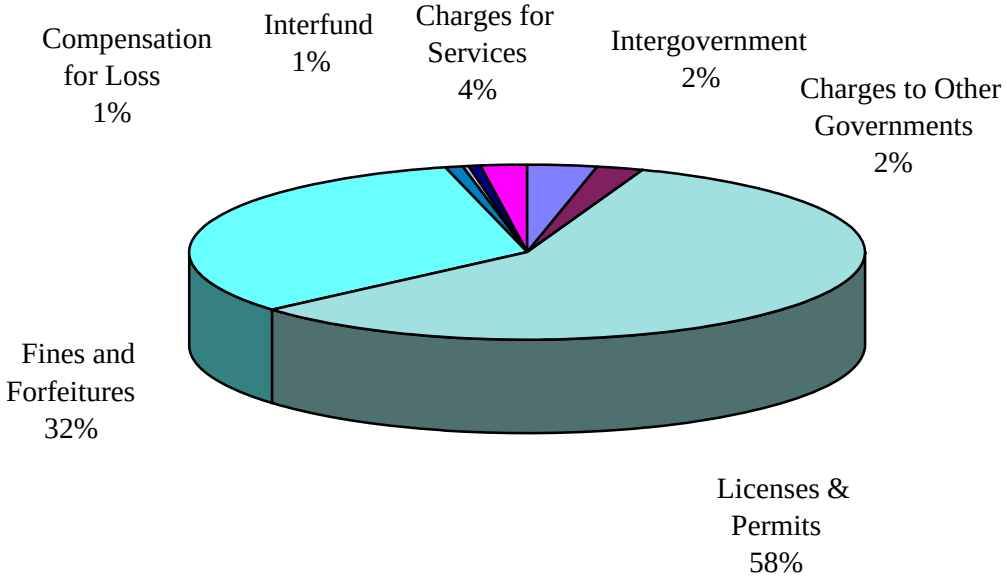
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY

Description : Public Safety provides the surveillance, prevention and protection system necessary to ensure public safety from dangers that include crime, traffic violations, fire and hazardous conditions, disasters, uncontrolled animals and medical emergencies. This program consists of Police, Traffic Safety, Fire Services and Other Protection Services.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 6,510,813	$ 6,545,530	$ 6,252,270	$ 6,146,542	$ 6,542,490
Equipment	190,389	130,172	192,725	163,420	188,497
Materials & Supplies	536,563	618,634	736,846	621,172	753,874
Contractual Costs	1,995,858	2,115,979	2,355,989	2,340,423	2,372,456
Employee Benefits & Taxes	3,650,258	4,420,237	4,361,892	4,526,888	4,794,717
Other Financing Uses	15,174	57,530	59,754	59,754	62,665
Total Expenditures	12,899,055	13,888,082	13,959,476	13,858,199	14,714,699
Allocated Costs	1,005,971	848,483	1,097,011	1,034,082	1,066,149
Total Costs	13,905,026	14,736,565	15,056,487	14,892,281	15,780,848
Revenues:					
Charges for Services	58,571	61,818	61,500	69,500	63,000
Charges to Other Governments	40,915	41,347	37,885	40,885	40,885
Use of Money and Property	-	-	-	-	-
Licenses & Permits	872,048	1,138,412	935,750	1,324,000	1,060,000
Fines and Forfeitures	609,825	615,560	613,200	605,500	589,700
Sale of Property and Compensation for Loss	67,764	62,450	19,600	104,073	20,000
Miscellaneous	2,250	1,830	2,542	4,692	1,042
Interfund	13,552	13,552	13,552	13,552	13,552
Intergovernmental	76,312	51,819	43,000	38,847	38,900
Total Revenues	1,741,237	1,986,788	1,727,029	2,201,049	1,827,079
Net Cost	$ 12,163,789	$ 12,749,777	$ 13,329,458	$ 12,691,232	$ 13,953,769
Percent of Costs Covered	12.52%	13.48%	11.47%	14.78%	11.58%
Net Cost in Tax Dollars	$ 87.79	$ 92.76	$ 96.77	$ 92.30	$ 101.05

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	9.95%	$ 1,262,537
Change in 2013 Budget vs 2012 Budget	4.68%	$ 624,311

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
PUBLIC SAFETY
POLICE

Description: The Police function provides crime prevention and law enforcement services through Police Administration, Patrol, Investigations, Marine Patrol, Youth Services and Parking Enforcement. The police also provide support services to other departments of the City and offer a number of crime prevention and safety training programs to the general public.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 4,418,863	$ 4,418,532	$ 4,215,197	$ 4,188,110	$ 4,421,838
Equipment	116,683	43,866	87,903	74,920	75,497
Materials & Supplies	194,382	238,315	327,587	253,731	330,699
Contractual Costs	599,338	713,389	746,697	735,040	706,253
Employee Benefits & Taxes	2,447,119	2,994,455	2,963,648	3,006,176	3,147,779
Other Financing Uses	-	-	-	-	-
Total Expenditures	7,776,385	8,408,557	8,341,032	8,257,977	8,682,066
Allocated Costs	618,145	523,003	667,294	627,390	639,771
Total Costs	8,394,530	8,931,560	9,008,326	8,885,367	9,321,837
Revenues:					
Charges for Services	42,093	43,257	42,500	46,000	43,500
Charges to Other Governments	15,230	15,662	12,200	15,200	15,200
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	565,635	565,101	580,700	566,550	566,700
Sale of Property and Compensation for Loss	67,764	61,110	19,000	104,013	20,000
Miscellaneous	2,250	1,800	2,500	2,250	1,000
Interfund	13,552	13,552	13,552	13,552	13,552
Intergovernmental	66,312	51,929	43,000	38,847	38,900
Total Revenues	772,836	752,411	713,452	786,412	698,852
Net Cost	$ 7,621,694	$ 8,179,149	$ 8,294,874	$ 8,098,955	$ 8,622,985
Percent of Costs Covered	9.21%	8.42%	7.92%	8.85%	7.50%
Net Cost in Tax Dollars	$ 55.01	$ 59.50	$ 60.22	$ 58.90	$ 62.44

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	6.47%	$ 524,030
Change in 2013 Budget vs 2012 Budget	3.96%	$ 328,111

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
PUBLIC SAFETY
TRAFFIC

Description : Traffic services are provided by the Police and Public Works departments. The Police department administers the school crossing safety activities, while public works maintains all pavement markings, traffic signs and traffic signals.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 182,163	$ 181,827	$ 197,524	$ 173,910	$ 166,862
Equipment	-	318	1,000	1,000	1,000
Materials & Supplies	62,238	63,040	63,850	63,340	75,475
Contractual Costs	23,101	26,645	6,798	6,798	5,043
Employee Benefits & Taxes	63,893	73,553	86,015	75,612	72,066
Other Financing Uses	15,174	57,530	59,754	59,754	62,665
Total Expenditures	346,569	402,913	414,941	380,414	383,111
Allocated Costs	27,548	25,061	33,196	28,902	28,231
Total Costs	374,117	427,974	448,137	409,316	411,342
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	1,340	600	60	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	1,340	600	60	-
Net Cost	$ 374,117	$ 426,634	$ 447,537	$ 409,256	$ 411,342
Percent of Costs Covered	0.00%	0.31%	0.13%	0.01%	0.00%
Net Cost in Tax Dollars	$ 2.70	$ 3.10	$ 3.25	$ 2.98	$ 2.98

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	0.51%	$ 2,086
Change in 2013 Budget vs 2012 Budget	(8.09%)	$ (36,195)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
PUBLIC SAFETY
FIRE

Description : The primary mission of the fire department is the protection of life and property from the ravages of fire through fire prevention and suppression. Fire department personnel also respond to various weather-related emergencies, motor vehicle accidents, and search and rescue calls. Code enforcement, inspection services and public educational services in fire safety are also provided.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 1,717,393	$ 1,757,329	$ 1,649,329	$ 1,606,938	$ 1,727,466
Equipment	73,706	85,845	102,822	86,500	111,000
Materials & Supplies	274,513	311,539	336,224	294,541	336,950
Contractual Costs	1,076,940	1,070,624	1,303,646	1,299,646	1,369,453
Employee Benefits & Taxes	1,032,647	1,238,320	1,201,007	1,301,548	1,432,656
Other Financing Uses	-	-	-	-	-
Total Expenditures	4,175,199	4,463,657	4,593,028	4,589,173	4,977,525
Allocated Costs	331,887	277,634	367,449	348,657	366,788
Total Costs	4,507,086	4,741,291	4,960,477	4,937,830	5,344,313
Revenues:					
Charges for Services	7,815	8,270	13,000	11,000	13,000
Charges to Other Governments	25,685	25,685	25,685	25,685	25,685
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	7,650	16,500	12,500	13,950	12,500
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	30	42	2,042	42
Interfund	-	-	-	-	-
Intergovernmental	10,000	(110)	-	-	-
Total Revenues	51,150	50,375	51,227	52,677	51,227
Net Cost	$ 4,455,936	$ 4,690,916	$ 4,909,250	$ 4,885,153	$ 5,293,086
Percent of Costs Covered	1.13%	1.06%	1.03%	1.07%	0.96%
Net Cost in Tax Dollars	$ 32.16	$ 34.13	$ 35.64	$ 35.53	$ 38.33

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	8.35%	$ 407,933
Change in 2013 Budget vs 2012 Budget	7.82%	$ 383,836

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
PUBLIC SAFETY
OTHER PROTECTION

Description: Other Protection Services include building inspection, ambulance services and animal control. Ambulance services are provided under contract by the Port Chester-Rye-Rye Brook Volunteer Ambulance Corps in conjunction with the villages of Port Chester and Rye Brook. Animal control is provided under contract by the New Rochelle Humane Society.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 192,394	$ 187,842	$ 190,220	$ 177,584	$ 226,324
Equipment	-	143	1,000	1,000	1,000
Materials & Supplies	5,430	5,740	9,185	9,560	10,750
Contractual Costs	296,479	305,321	298,848	298,939	291,707
Employee Benefits & Taxes	106,599	113,909	111,222	143,552	142,216
Other Financing Uses	-	-	-	-	-
Total Expenditures	600,902	612,955	610,475	630,635	671,997
Allocated Costs	28,391	22,785	29,072	29,133	31,359
Total Costs	629,293	635,740	639,547	659,768	703,356
Revenues:					
Charges for Services	8,663	10,291	6,000	12,500	6,500
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	872,048	1,138,412	935,750	1,324,000	1,060,000
Fines and Forfeitures	36,540	33,959	20,000	25,000	10,500
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	400	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	917,251	1,182,662	961,750	1,361,900	1,077,000
Net Cost	$ (287,958)	$ (546,922)	$ (322,203)	$ (702,132)	$ (373,644)
Percent of Costs Covered	145.76%	186.03%	150.38%	206.42%	153.12%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(46.78%)	$ 328,488
Change in 2013 Budget vs 2012 Budget	15.97%	$ (51,441)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION

This program provides for transportation services including street maintenance and administration, sidewalk maintenance, and parking services

Transportation

Description

The transportation program includes the following:

Administration provides professional leadership to the Department of Public Works in the execution of various community services including transportation and traffic control.

Engineering ensures a high quality of development by providing professional design and construction management services for City constructed capital improvement projects and infrastructure; preparing bid specifications and managing contracts for acquisition of capital equipment; reviewing and evaluating site development plans, issuing permits, and conducting field inspections to ensure compliance with city, state and federal regulations.

Street and Sidewalk maintenance maintains City streets and off-street parking areas in a safe and clean condition and provides for the safe movement of vehicular traffic by performing road construction and repairs; removing snow and ice from streets; installing and maintaining street lights; and supervising the work of contracted services for repair, cleaning and maintenance work.

2012 Accomplishments

- Closed out project for the Police Station Locker Room renovation
- Kirby Lane Low Pressure Sewer Extension project completed
- In conjunction with Public Works personnel, oversee the installation of “sharrows” to facilitate pedestrian and bicycle traffic on Forest Avenue
- Streamline process for building permit applicants to obtain a surface water control permit
- Obtained approval from NYSDOT for the Central Avenue Bridge
- Bowman Dam Sluice Gate project bid and construction underway
- Kirby Lane resurfaced. Two portions of Forest Avenue resurfaced
- Designed and had new crosswalks installed at Apawamis and Forest and Hewlett and Forest in accordance with the Safe Routes to School Program

2013 Highlights

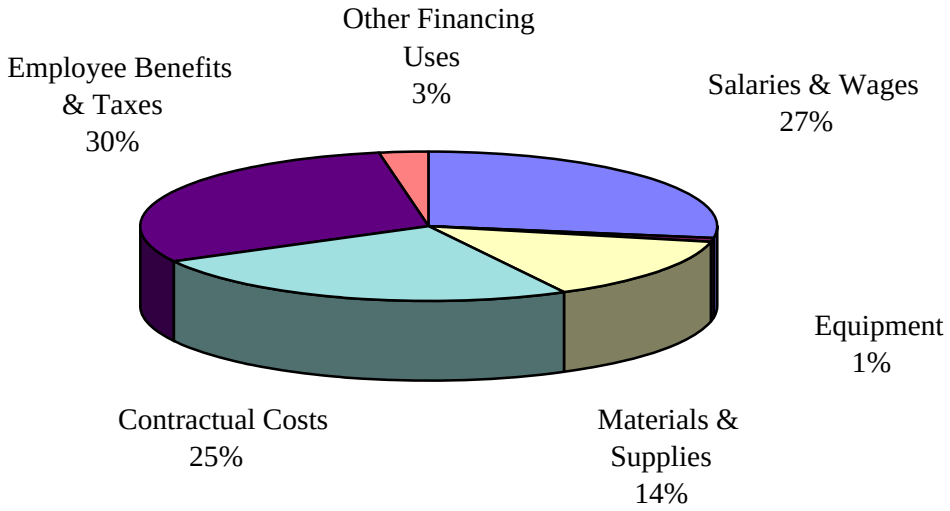
- Update Streets and Sidewalks portion of the Rye City Code
- Update Surface Water Control in the Rye City Code. This is in conjunction with the 2012 project and should continue to streamline the process for applicants
- Update (including digitizing) City Engineer’s records to increase efficiency and reduce file size to manageable levels
- Continue with Inflow and Infiltration Program

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 1,205,057	$ 1,266,630	$ 1,262,395	$ 1,239,228	-2.16%
Total Expenditures	3,516,342	3,490,023	3,271,808	3,398,984	-2.61%
Net Margin	$ (2,311,285)	$ (2,223,393)	$ (2,009,413)	$ (2,159,756)	N/A

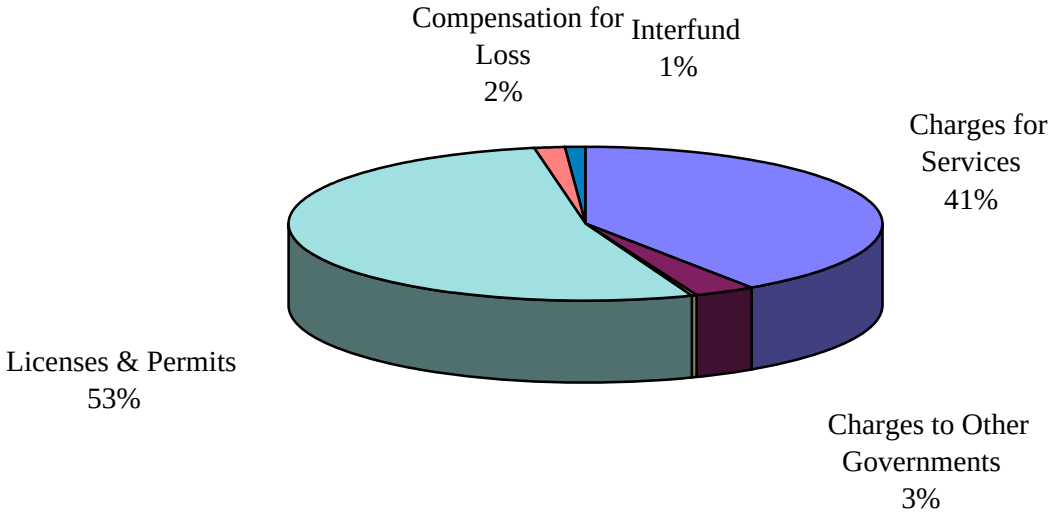
List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Administration	3.60	2.40	2.40
Engineering*	2.07	1.67	2.67
Transportation	7.75	7.75	7.25
Department Total	13.42	11.82	12.32

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION

Description : Transportation maintains City streets and off-street parking areas in a safe and clean condition and provides for the safe movement of vehicular traffic by performing road construction and repairs; removing snow and ice from streets; installing and maintaining street lights; and supervising the work of contracted services for repair, cleaning and maintenance work.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 951,059	$ 965,581	$ 952,644	$ 847,303	$ 933,997
Equipment	13,519	13,054	32,730	32,275	25,000
Materials & Supplies	517,538	579,963	597,380	497,743	478,775
Contractual Costs	941,047	1,006,296	906,917	923,615	850,738
Employee Benefits & Taxes	811,707	865,820	911,758	882,278	1,017,468
Other Financing Uses	-	85,628	88,594	88,594	93,006
Total Expenditures	3,234,870	3,516,342	3,490,023	3,271,808	3,398,984
Allocated Costs	257,141	218,713	279,207	248,572	250,466
Total Costs	3,492,011	3,735,055	3,769,230	3,520,380	3,649,450
Revenues:					
Charges for Services	390,979	445,861	515,795	453,795	502,985
Charges to Other Governments	34,655	41,054	40,000	33,000	40,000
Use of Money and Property	5,700	5,700	5,700	5,700	5,700
Licenses & Permits	441,472	666,789	671,162	695,927	656,570
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	31,905	31,680	20,000	60,000	20,000
Miscellaneous	-	-	-	-	-
Interfund	13,973	13,973	13,973	13,973	13,973
Intergovernmental	-	-	-	-	-
Total Revenues	918,684	1,205,057	1,266,630	1,262,395	1,239,228
Net Cost	$ 2,573,327	$ 2,529,998	$ 2,502,600	$ 2,257,985	$ 2,410,222
Percent of Costs Covered	26.31%	32.26%	33.60%	35.86%	33.96%
Net Cost in Tax Dollars	$ 18.57	$ 18.41	$ 18.17	$ 16.42	$ 17.45

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	6.74%	$ 152,237
Change in 2013 Budget vs 2012 Budget	(3.69%)	$ (92,378)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
TRANSPORTATION
STREET ADMINISTRATION

Description : The Street Administration function provides overall administration and supervision of personnel, equipment, supplies and contracted services required to maintain all City-owned roads and sidewalks.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 452,722	$ 415,901	$ 384,692	$ 337,354	$ 392,483
Equipment	1,390	8,919	14,730	17,730	7,000
Materials & Supplies	47,086	23,804	57,424	53,750	53,850
Contractual Costs	139,046	170,025	546,565	544,014	492,365
Employee Benefits & Taxes	563,424	579,025	621,648	554,882	683,036
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,203,668	1,197,674	1,625,059	1,507,730	1,628,734
Allocated Costs	95,680	74,494	130,007	114,548	120,019
Total Costs	1,299,348	1,272,168	1,755,066	1,622,278	1,748,753
Revenues:					
Charges for Services	61,133	75,345	73,795	73,795	80,985
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	5,700	5,700	5,700	5,700	5,700
Licenses & Permits	43,906	54,331	70,600	50,600	50,600
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	31,905	31,680	20,000	60,000	20,000
Miscellaneous	-	-	-	-	-
Interfund	13,973	13,973	13,973	13,973	13,973
Intergovernmental	-	-	-	-	-
Total Revenues	156,617	181,029	184,068	204,068	171,258
Net Cost	$ 1,142,731	$ 1,091,139	$ 1,570,998	$ 1,418,210	$ 1,577,495
Percent of Costs Covered	12.05%	14.23%	10.49%	12.58%	9.79%
Net Cost in Tax Dollars	$ 8.25	$ 7.94	$ 11.41	$ 10.31	$ 11.42

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	11.23%	$ 159,285
Change in 2013 Budget vs 2012 Budget	0.41%	$ 6,497

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
TRANSPORTATION
STREET MAINTENANCE

Description : The Street Maintenance function ensures all street lighting, snow removal, and general upkeep of all roads are provided in a timely manner to assure safe passage.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 382,177	$ 416,046	$ 430,444	$ 375,119	$ 411,865
Equipment	5,229	4,135	8,000	8,000	8,000
Materials & Supplies	452,414	512,873	498,356	418,765	403,325
Contractual Costs	795,108	826,898	351,518	351,518	330,237
Employee Benefits & Taxes	185,570	211,639	203,974	238,042	235,971
Other Financing Uses	-	85,628	88,594	88,594	93,006
Total Expenditures	1,820,498	2,057,219	1,580,886	1,480,038	1,482,404
Allocated Costs	144,712	127,957	126,473	112,444	109,236
Total Costs	1,965,210	2,185,176	1,707,359	1,592,482	1,591,640
Revenues:					
Charges for Services	57,926	28,304	60,000	-	40,000
Charges to Other Governments	34,655	41,054	40,000	33,000	40,000
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	92,581	69,358	100,000	33,000	80,000
Net Cost	$ 1,872,629	$ 2,115,818	$ 1,607,359	$ 1,559,482	$ 1,511,640
Percent of Costs Covered	4.71%	3.17%	5.86%	2.07%	5.03%
Net Cost in Tax Dollars	$ 13.52	$ 15.39	$ 11.67	$ 11.34	$ 10.95

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(3.07%)	$ (47,842)
Change in 2013 Budget vs 2012 Budget	(5.96%)	$ (95,719)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
TRANSPORTATION
PARKING

Description : The Parking function maintains all City parking including street parking and parking lots, ensures the proper functionality of meters and pay stations, and provides general maintenance of all City owned parking areas.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 116,160	$ 133,634	$ 137,508	$ 134,830	$ 129,649
Equipment	6,900	-	10,000	6,545	10,000
Materials & Supplies	18,038	43,286	41,600	25,228	21,600
Contractual Costs	6,893	9,373	8,834	28,083	28,136
Employee Benefits & Taxes	62,713	75,156	86,136	89,354	98,461
Other Financing Uses	-	-	-	-	-
Total Expenditures	210,704	261,449	284,078	284,040	287,846
Allocated Costs	16,749	16,262	22,727	21,580	21,211
Total Costs	227,453	277,711	306,805	305,620	309,057
Revenues:					
Charges for Services	271,920	342,212	382,000	380,000	382,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	397,566	612,458	600,562	645,327	605,970
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	669,486	954,670	982,562	1,025,327	987,970
Net Cost	$ (442,033)	$ (676,959)	$ (675,757)	$ (719,707)	$ (678,913)
Percent of Costs Covered	294.34%	343.76%	320.26%	335.49%	319.67%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(5.67%)	$ 40,794
Change in 2013 Budget vs 2012 Budget	0.47%	$ (3,156)

RECREATION AND CULTURE

This program encompasses the culture and recreational activities and facilities, which are provided by the City of Rye for the participation and enjoyment of all residents.

Recreation Department

Description

The Recreation Department provides quality leisure services by offering a comprehensive program of activities for pre-school through senior adults that benefit the individual, family, and community. It also handles the maintenance of the parks and playgrounds, by providing safe and aesthetically pleasing parks and recreational facilities; by performing regular safety inspections; providing custodial services to buildings, grounds and restrooms; providing preventive maintenance, repairs or renovations on buildings and equipment; and overseeing contracted repairs. This section combines the revenues and expenditures for recreation administration, parks & playgrounds, recreation center, recreation programs, camps, athletics, tennis, special events, adult recreation, Southeast Consortium, special facilities, and the Rye Nature Center. The purpose of the Nature Center is to develop, foster and promote environmental awareness and conservation of the community's natural resources through educational services, community programs, and outreach services.

2012 Accomplishments

- On-line registration continues to exceeds 100 registrations per registration period
- Renovations to the Damiano Center took place including exterior painting and new floors on the upper level
- On-going participation with Rye YMCA and "Activate America" to address childhood obesity and health related issues for all age groups
- Camp scholarship fund raised over $21,000 which funded 41 camper scholarships
- Camp registration held constant at 760 campers
- Successfully held and/or supported special events during the year including: Memorial & Veteran Days Service, 60th Anniversary Celebration of the Halloween Window Painting, Pancakes with Santa, Carole D. Kirby Memorial Easter Egg Hunt, Thanksgiving Paws Walk, 1, 3.1 & 5-mile road races Aquafina Pitch, Hit and Run Contest & NFL Punt, Pass & Kick Contest
- First "Skaters Cup" competition was held. This was an inter-municipal event for skate boarders of all ages. Communities participating included New Rochelle, Ardsley, New Castle and Yorktown

2013 Highlights

- Expand new program offerings and use of on-line registration
- Improve signage for all parks and within Damiano Center.
- Develop a field improvement & design plan for consideration for all athletic fields in Rye in cooperation with various sport user groups
- Facilitate ongoing fence replacement throughout the park system
- Continue to be active with Rye Y and "Activate America" to address childhood obesity and health related issues for all age groups.

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

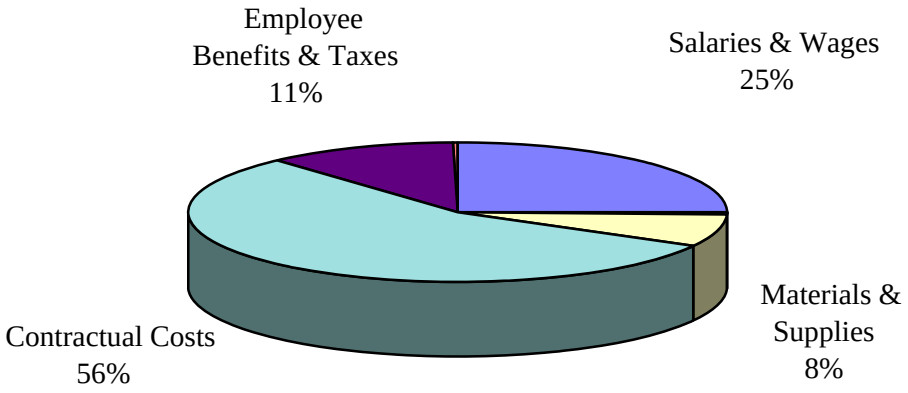
Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 1,197,504	$ 1,096,523	$ 1,148,678	$ 1,132,923	3.32%
Total Expenditures	2,577,148	2,742,921	2,432,659	2,696,669	-1.69%
Net Margin	$ (1,379,644)	$ (1,646,398)	$ (1,283,981)	$ (1,563,746)	NA

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Recreation Services	5.45	4.15	4.15
Park Maintenance	3.55	3.85	3.85
Nature Center	-	-	-
Department Total	9	8	8

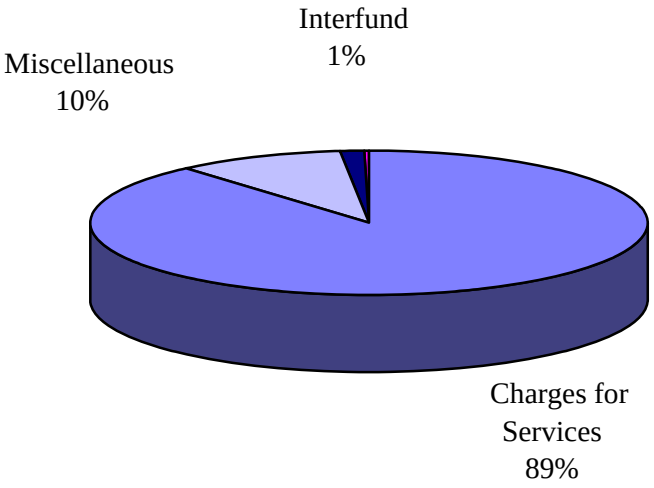
Performance Measures	**2011 Actual**	**2012 Target**	**2013 Target**	**Percent Change**
Total estimated participation/attendance at all City-sponsored events	*7,000*	*7,000*	*7,100*	*1.43%*
Percent of camp participants rating the activity or activities as good or very good, by type of camp	*95%*	*95%*	*95%*	*0.00%*
Percent of customers rating the condition of fields as good or very good	*90%*	*90%*	*90%*	*0.00%*
Percent of customers rating the condition of park and recreation facilities as good or very good	*90%*	*90%*	*92%*	*2.22%*

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
CULTURE & RECREATION

Description : The Culture and Recreation program encompasses the cultural and recreational activities and facilities that are provided by the City of Rye for the participation and enjoyment of all residents. This program is divided into two parts: Recreation Services and Cultural Services.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 1,014,512	$ 1,015,725	$ 951,255	$ 912,724	$ 996,385
Equipment	16,771	8,422	19,450	19,950	18,750
Materials & Supplies	233,553	286,892	579,439	304,104	299,932
Contractual Costs	2,212,857	2,190,206	2,104,895	2,096,613	2,198,458
Employee Benefits & Taxes	335,394	349,604	396,445	376,631	451,607
Other Financing Uses	2,153	6,269	6,442	6,442	6,843
Total Expenditures	3,815,240	3,857,118	4,057,926	3,716,464	3,971,975
Allocated Costs	203,844	166,942	228,473	192,698	206,474
Total Costs	4,019,084	4,024,060	4,286,399	3,909,162	4,178,449
Revenues:					
Charges for Services	847,525	1,034,390	969,900	1,019,605	1,004,100
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	113,172	141,669	107,200	110,450	110,200
Interfund	16,423	16,423	16,423	16,423	16,423
Intergovernmental	6,428	5,022	3,000	2,200	2,200
Total Revenues	983,548	1,197,504	1,096,523	1,148,678	1,132,923
Net Cost	$ 3,035,536	$ 2,826,556	$ 3,189,876	$ 2,760,484	$ 3,045,526
Percent of Costs Covered	24.47%	29.76%	25.58%	29.38%	27.11%
Net Cost in Tax Dollars	$ 21.91	$ 20.56	$ 23.16	$ 20.08	$ 22.05

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	10.33%	$ 285,042
Change in 2013 Budget vs 2012 Budget	(4.53%)	$ (144,350)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
CULTURE & RECREATION
RECREATION

Description : Recreation Services provides a comprehensive program of leisure activities and services to the residents of Rye. All recreation activities are administered through the Recreation Department. This function includes joint recreation programs such as the Rye Town Park, the Rye Youth Council and the South East Consortium.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 1,014,512	$ 1,015,725	$ 951,255	$ 912,724	$ 996,385
Equipment	16,771	8,422	19,450	19,950	18,750
Materials & Supplies	206,889	269,288	551,589	285,472	272,020
Contractual Costs	974,635	1,017,223	932,740	924,458	1,041,064
Employee Benefits & Taxes	335,394	349,604	396,445	376,631	451,607
Other Financing Uses	2,153	6,269	6,442	6,442	6,843
Total Expenditures	2,550,354	2,666,531	2,857,921	2,525,677	2,786,669
Allocated Costs	195,109	160,295	219,438	184,818	198,714
Total Costs	2,745,463	2,826,826	3,077,359	2,710,495	2,985,383
Revenues:					
Charges for Services	847,525	1,034,390	969,900	1,019,605	1,004,100
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	113,172	141,669	107,200	110,450	110,200
Interfund	16,423	16,423	16,423	16,423	16,423
Intergovernmental	6,428	5,022	3,000	2,200	2,200
Total Revenues	983,548	1,197,504	1,096,523	1,148,678	1,132,923
Net Cost	$ 1,761,915	$ 1,629,322	$ 1,980,836	$ 1,561,817	$ 1,852,460
Percent of Costs Covered	35.82%	42.36%	35.63%	42.38%	37.95%
Net Cost in Tax Dollars	$ 12.72	$ 11.85	$ 14.38	$ 11.36	$ 13.41

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	18.61%	$ 290,643
Change in 2013 Budget vs 2012 Budget	(6.48%)	$ (128,376)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
CULTURE & RECREATION
CULTURE

Description : The Cultural Services function includes those services provided by the Rye Free Reading Room (the library) and the Rye Historical Society under contract with the City of Rye. The City owns the Rye Arts Center and Bird House buildings, and interfund charges from the Building and Vehicle Maintenance fund for the depreciation on the Rye Arts Center and Bird House buildings are included here.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	26,664	17,604	27,850	18,632	27,912
Contractual Costs	1,238,222	1,172,983	1,172,155	1,172,155	1,157,394
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,264,886	1,190,587	1,200,005	1,190,787	1,185,306
Allocated Costs	8,735	6,647	9,035	7,880	7,760
Total Costs	1,273,621	1,197,234	1,209,040	1,198,667	1,193,066
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 1,273,621	$ 1,197,234	$ 1,209,040	$ 1,198,667	$ 1,193,066
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 9.19	$ 8.71	$ 8.78	$ 8.72	$ 8.64

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(0.47%)	$ (5,601)
Change in 2013 Budget vs 2012 Budget	(1.32%)	$ (15,974)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY ENVIRONMENT

This program provides for essential community services including planning, land use control, public sanitation, solid waste services, and land maintenance.

Planning Department

Description

The Planning Department assists the Planning Commission in the review and administration of land development applications in accordance with the City Code, City planning documents and New York State Law. The Department also prepares and/or oversees special planning studies and analysis, provides technical assistance to the City Council, other City Boards and Commissions, as well as City staff, and assists Rye residents, businesses and professionals with planning related matters.

2012 Accomplishments

- Completed the 2013-2017 Capital Improvement Program
- Processed land use applications to Planning Commission and other City boards
- Continued wetland permit determination responsibilities
- Continued Wetland Permit Determination Responsibilities
- Provided professional service to Planning Commission

2013 Highlights

- Prepare the 2014-2018 Capital Improvement Program
- Provide professional service to Planning Commission
- Continue Wetland Permit Determination Responsibilities

Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 54,467	$ 53,500	$ 105,556	$ 59,000	10.28%
Total Expenditures	255,795	274,623	258,721	279,151	1.65%
Net Margin	$ (201,328)	$ (221,123)	$ (153,165)	$ (220,151)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Planning	1.66	1.66	1.66
Department Total	1.66	1.66	1.66

Department of Public Works

Description

The Department of Public Works (DPW) is responsible for that portion of the community's physical environment owned by the City and includes the following:

Administration provides professional leadership to the Department of Public Works in the execution of various community services including Public Sanitation, Solid Waste Services, Land Maintenance, and Building and Vehicle Maintenance.

Public Sanitation ensures the public health and safety of the community by providing collection of sewage and preventative maintenance and repair of sewer lines; maintenance and repair of the storm water management system; and sweeping and cleaning of the public streets and public parking areas.

Solid Waste reduces solid waste within the community by educating residents, accelerating recycling and composting efforts, disposal via waste to energy disposal, and reducing the toxicity of the waste stream.

Land Maintenance beautifies and restores the environment of the city by maintaining parklets, cul-de-sacs, cemeteries, and other City-owned landscapes; pruning, removal and replacement of trees and shrubs; and controlling rodents and insects..

Building Maintenance provides safe and aesthetically pleasing public buildings by performing custodial services, preventive maintenance, repairs or renovations, and overseeing contracted repairs.

Vehicle Maintenance ensures that motorized and non-motorized vehicles, apparatus, and equipment within the City's fleet are operational by providing efficient and effective repair, and maintenance.

2012 Accomplishments

- Seven shelters were installed to protect the parking stations from rain in the Central Business District
- The stone retaining wall in Car Park #3 was rebuilt and the stream wall abutting Car Park #1 damaged by Hurricane Irene was rebuilt
- All the City's catch basins were inspected and cleaned in accordance with EPA's directives
- DPW replaced the damaged door at Gagliardo and encased the exposed electrical panel with a wooden door
- The use of the outside contractor to prepare and apply the organic "tea" fertilizer to the Village Green was eliminated. With the assistance of the Rye Golf Club, it is now done in-house
- The garage performed two engine replacements due to age and mechanical failure (both were fire vehicles). In additional, Truck 19, now 23 years old, was completely reconditioned by garage staff and remains part of the fleet. One sanitation truck had the entire packer system rebuilt

2013 Highlights

- Install a generator at the DPW yard so emergency work can continue during power outages. Present generator capacity is only enough to pump fuel
- Rebuild the old salt shed's foundation wall so make it safe for much-needed storage of equipment and/or extra salt
- Increase tree planting program. Take-downs due to age or storm damage were increasing rapidly
- Purchase a hot box to make longer lasting road patches during the cold season. Present use of "winter mix" is proving to be ineffectual over any period beyond a month and is costly as well
- Maintain level of service to residents and businesses throughout the City

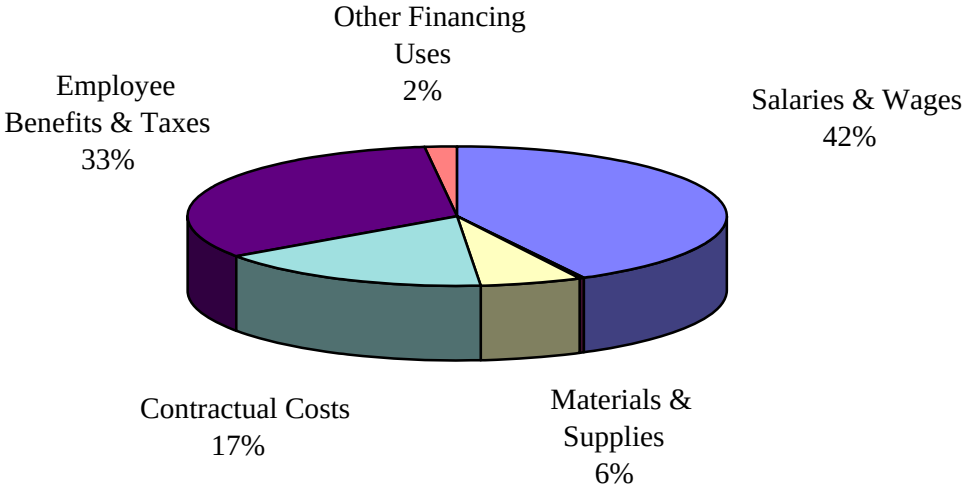
Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 75,073	$ 62,905	$ 358,714	$ 60,905	-3.18%
Total Expenditures	4,772,010	4,800,724	4,813,250	5,163,099	7.55%
Net Margin	$ (4,696,937)	$ (4,737,819)	$ (4,454,536)	$ (5,102,194)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Public Sanitation	4.80	3.80	3.80
Solid Waste	19.80	19.80	19.80
Land Maintenance	5.85	7.80	8.80
Building Maintenance	3.05	2.10	1.10
Vehicle Maintenance	8.00	8.00	8.00
Department Total	41.5	41.5	41.5

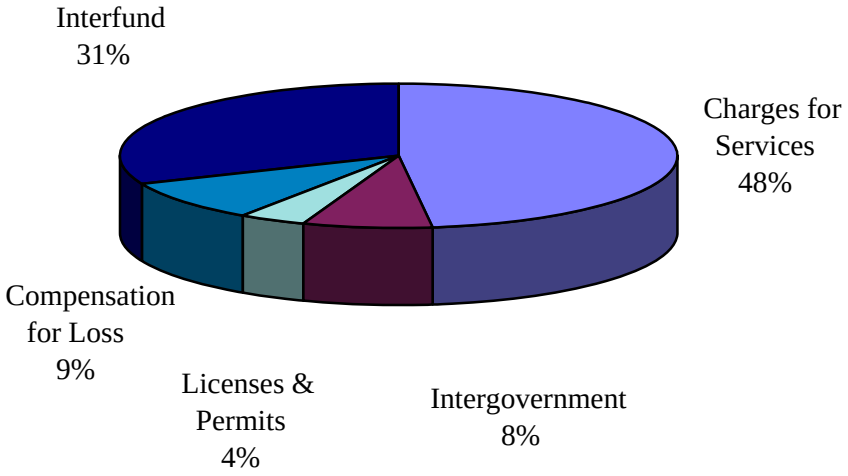
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY ENVIRONMENT

Description : Home and Community Environment is responsible for that portion of the community's physical environment owned by the City and for administration and regulation of land use control over that portion of the physical environment under private ownership. Community Environment is divided into four functions: General Environment, Sanitation, Comunity Environment, and Natural Resources..

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 2,201,305	$ 2,213,766	$ 2,245,654	$ 2,204,983	$ 2,296,273
Equipment	29,768	64,002	20,250	20,665	10,000
Materials & Supplies	289,744	349,699	336,292	435,405	346,806
Contractual Costs	920,041	1,034,237	971,194	938,853	903,796
Employee Benefits & Taxes	1,163,480	1,262,984	1,394,851	1,464,959	1,773,294
Other Financing Uses	22,660	103,117	107,106	107,106	112,081
Total Expenditures	4,626,998	5,027,805	5,075,347	5,171,971	5,442,250
Allocated Costs	367,801	312,724	406,037	392,936	401,033
Total Costs	4,994,799	5,340,529	5,481,384	5,564,907	5,843,283
Revenues:					
Charges for Services	106,136	55,602	52,100	104,156	57,600
Charges to Other Governments	5,460	12,110	8,960	8,960	8,960
Use of Money and Property	-	-	-	-	-
Licenses & Permits	5,525	4,875	4,200	4,700	4,700
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	13,427	19,308	13,500	11,000	11,000
Miscellaneous	-	-	-	-	-
Interfund	37,645	37,645	37,645	37,645	37,645
Intergovernmental	201,528	-	-	297,809	-
Total Revenues	369,721	129,540	116,405	464,270	119,905
Net Cost	$ 4,625,078	$ 5,210,989	$ 5,364,979	$ 5,100,637	$ 5,723,378
Percent of Costs Covered	7.40%	2.43%	2.12%	8.34%	2.05%
Net Cost in Tax Dollars	$ 33.38	$ 37.91	$ 38.95	$ 37.10	$ 41.45

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	12.21%	$ 622,741
Change in 2013 Budget vs 2012 Budget	6.68%	$ 358,399

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
HOME AND COMMUNITY ENVIRONMENT
GENERAL ENVIRONMENT

Description: The General Environment function assists the Planning Commission in the review and administration of land development applications in accordance with the City Code, City Planning documents and New York State Law. The Department also prepares and/or oversees special planning studies and analysis, provides technical assistance to the City Council, and other City Boards and Commissions, as well as City staff, and assists Rye residents, businesses and professionals with planning related matters.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 149,719	$ 152,315	$ 152,297	$ 147,646	$ 153,667
Equipment	-	415	2,000	2,415	2,000
Materials & Supplies	4,244	4,176	7,067	4,500	7,450
Contractual Costs	19,489	18,206	20,073	17,723	15,638
Employee Benefits & Taxes	71,579	80,683	93,186	86,437	100,396
Other Financing Uses	-	-	-	-	-
Total Expenditures	245,031	255,795	274,623	258,721	279,151
Allocated Costs	19,478	15,910	21,970	19,656	20,570
Total Costs	264,509	271,705	296,593	278,377	299,721
Revenues:					
Charges for Services	102,026	51,267	50,300	101,856	55,300
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	3,600	3,200	3,200	3,700	3,700
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	105,626	54,467	53,500	105,556	59,000
Net Cost	$ 158,883	$ 217,238	$ 243,093	$ 172,821	$ 240,721
Percent of Costs Covered	39.93%	20.05%	18.04%	37.92%	19.68%
Net Cost in Tax Dollars	$ 1.15	$ 1.58	$ 1.76	$ 1.26	$ 1.74

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	39.29%	$ 67,900
Change in 2013 Budget vs 2012 Budget	(0.98%)	$ (2,372)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
HOME AND COMMUNITY ENVIRONMENT
SANITATION

Description : The Sanitation function ensures the public health and safety of the community by providing collection of sewage, backyard refuse, garbage, bulk trash, newsprint, metal, glass, and plastic as well as preventative maintenance and repair of sewer lines; maintenance and repair of the storm water management system; and sweeping and cleaning of the public streets and public parking areas. In addition it reduces solid waste generation within the community by educating residents on solid waste reduction, accelerating recycling and composting efforts, disposal via waste to energy, and reduction of toxicity in the waste stream.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 1,505,614	$ 1,534,719	$ 1,553,874	$ 1,513,631	$ 1,552,708
Equipment	-	-	-	-	3,000
Materials & Supplies	259,477	299,085	283,225	284,425	304,106
Contractual Costs	660,129	699,118	661,386	631,531	610,243
Employee Benefits & Taxes	817,809	890,633	992,862	1,037,245	1,253,316
Other Financing Uses	22,660	103,117	107,106	107,106	112,081
Total Expenditures	3,265,689	3,526,672	3,598,453	3,573,938	3,835,454
Allocated Costs	259,590	219,355	287,882	271,527	282,630
Total Costs	3,525,279	3,746,027	3,886,335	3,845,465	4,118,084
Revenues:					
Charges for Services	750	690	1,000	1,500	1,500
Charges to Other Governments	5,460	12,110	8,960	8,960	8,960
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	13,427	19,308	13,500	11,000	11,000
Miscellaneous	-	-	-	-	-
Interfund	37,645	37,645	37,645	37,645	37,645
Intergovernmental	-	-	-	-	-
Total Revenues	57,282	69,753	61,105	59,105	59,105
Net Cost	$ 3,467,997	$ 3,676,274	$ 3,825,230	$ 3,786,360	$ 4,058,979
Percent of Costs Covered	1.62%	1.86%	1.57%	1.54%	1.44%
Net Cost in Tax Dollars	$ 25.03	$ 26.75	$ 27.77	$ 27.54	$ 29.39
				Percent	Dollar
Change in 2013 Budget vs 2012 Forecast				7.20%	$ 272,619
Change in 2013 Budget vs 2012 Budget				6.11%	$ 233,749

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
HOME & COMMUNITY ENVIRONMENT
COMMUNITY ENVIRONMENT

Description : The function of Community Environment is to beautify and restore the environment of the City by maintaining parklets, cul-de-sacs, cemeteries, and other city-owned landscapes; pruning, removal and replacement of trees and shrubs; and controlling rodents and insects.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 545,972	$ 526,732	$ 539,483	$ 543,706	$ 589,898
Equipment	4,977	7,785	18,250	18,250	5,000
Materials & Supplies	26,023	28,313	46,000	46,000	35,250
Contractual Costs	237,115	243,713	286,066	286,066	274,226
Employee Benefits & Taxes	274,092	291,668	308,803	341,277	419,582
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,088,179	1,098,211	1,198,602	1,235,299	1,323,956
Allocated Costs	86,499	68,308	95,891	93,851	97,561
Total Costs	1,174,678	1,166,519	1,294,493	1,329,150	1,421,517
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 1,174,678	$ 1,166,519	$ 1,294,493	$ 1,329,150	$ 1,421,517
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 8.48	$ 8.49	$ 9.40	$ 9.67	$ 10.29

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(6.95%)	$ 92,367
Change in 2013 Budget vs 2012 Budget	(9.81%)	$ 127,024

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
HOME & COMMUNITY ENVIRONMENT
NATURAL RESOURCES

Description : The Natural Resources function coordinates the City's conservation facilities and programs, and prepares the City for disasters such as hurricanes and coastal storms.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	24,791	55,802	-	-	-
Materials & Supplies	-	18,125	-	100,480	-
Contractual Costs	3,308	73,200	3,669	3,533	3,689
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	28,099	147,127	3,669	104,013	3,689
Allocated Costs	2,234	9,151	294	7,902	272
Total Costs	30,333	156,278	3,963	111,915	3,961
Revenues:					
Charges for Services	3,360	3,645	800	800	800
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	1,925	1,675	1,000	1,000	1,000
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	201,528	-	-	297,809	-
Total Revenues	206,813	5,320	1,800	299,609	1,800
Net Cost	$ (176,480)	$ 150,958	$ 2,163	$ (187,694)	$ 2,161
Percent of Costs Covered	681.81%	3.40%	45.42%	267.71%	45.44%
Net Cost in Tax Dollars	$ -	$ 1.10	$ 0.02	$ -	$ 0.02

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	101.15%	$ 189,855
Change in 2013 Budget vs 2012 Budget	0.09%	$ (2)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Contract Service Agencies

Description

Contract service agencies are independent organizations that provide specialized services to City of Rye residents under one or more contracts between the organization and the City of Rye.

Description of Contract Service Agencies

Animal Control Services are provided by the New Rochelle Humane Society using its own facilities, equipment, supplies, and staff.

Emergency Medical Services are provided by the Port Chester-Rye-Rye Brook Ambulance Corps, using their own facilities, equipment, supplies, and staff.

The Rye Youth Council is an independent organization that provides cultural and recreational activities for youth. The City acts as a sponsor agency of the Rye Youth Council, which allows the Rye Youth Council to receive New York State aid.

Rye Town Park is a joint venture between the Town of Rye and the City of Rye, providing public access to a park and beach located along the Long Island Sound shore. City funding represents the City's share of operating and capital costs.

The Rye Free Reading Room is an independent reading association that provides library services using their own facilities, equipment, supplies and staff.

The Square House Museum provides historical and archival services related to the City of Rye and surrounding area. The building is owned and maintained by the city, but services are provided by the Rye Historical Society.

The Rye Art Center provides opportunities for residents to learn about, view and participate in various audio/visual art forms. The building is owned by the City but operated and maintained by an independent organization. The only City costs associated with the Rye Art Center are interfund service charges.

Budget Totals (Expenditures)	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Animal Control Services	$ 22,896	$ 23,307	$ 23,398	$ 23,937	*2.70%*
Emergency Medical Services	223,737	223,775	223,775	222,501	*-0.57%*
Rye Youth Council	40,470	40,000	40,000	40,000	*0.00%*
Rye Town Park	48,913	75,000	53,018	50,000	*-33.33%*
Rye Free Reading Room	1,083,712	1,087,066	1,087,066	1,080,000	*-0.65%*
Square House	101,279	107,413	98,195	99,706	*-7.18%*
Rye Art Center	5,596	5,526	5,526	5,600	*1.34%*
	$ 1,526,603	$ 1,562,087	$ 1,530,978	$ 1,521,744	*-2.58%*

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

OTHER FINANCING USES

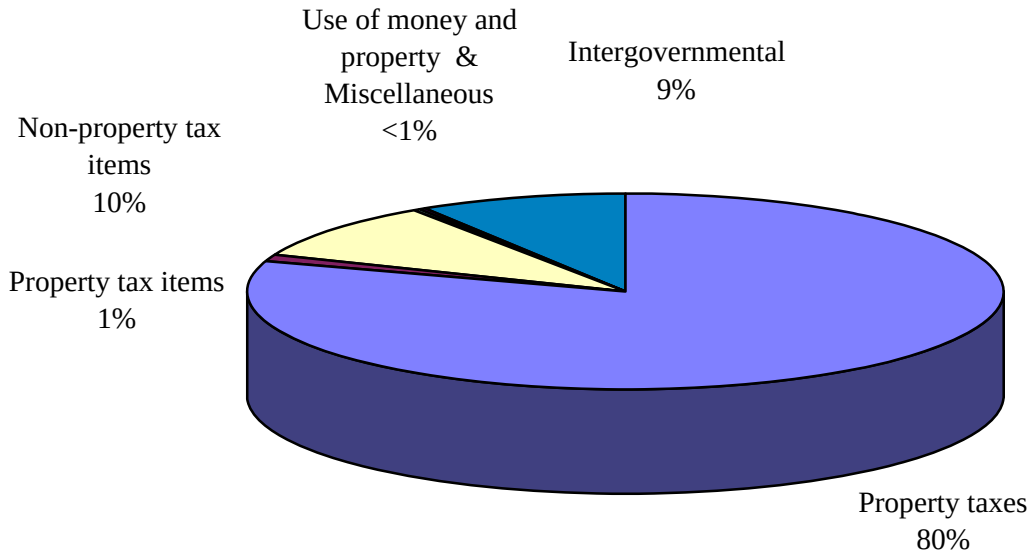
Description : Other Financing Uses includes contingency and interfund transfers. Contingency is a budgetary appropriation of funds to provide for unexpected and unanticipated expenditures. Interfund transfers represent transfers to and from other funds to subsidize operations or to fund projects.

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Transfers Out	$ 957,516	$ 373,291	$ -	$ 12,320	$ 195,000
Total Other Financing Uses	$ 957,516	$ 373,291	$ -	$ 12,320	$ 195,000
Revenues:					
Transfers In	$ 200,000	$ -	$ 35,000	$ 35,000	$ -
Total Other Financing Sources	$ 200,000	$ -	$ 35,000	$ 35,000	$ -
Net Cost	$ 757,516	$ 373,291	$ (35,000)	$ (22,680)	$ 195,000
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 5.47	$ 2.72	$ -	$ -	$ 1.41

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(959.79%)	$ 217,680
Change in 2013 Budget vs 2012 Budget	(657.14%)	$ 230,000

GENERAL FUND DETAILS

UNALLOCATED GENERAL FUND REVENUES



Summary of Unallocated General Fund Revenues:	
Property taxes	$ 20,628,240
Property tax items	290,243
Non-property tax items	2,500,000
Use of money and property	35,000
Miscellaneous	50,000
Interfund	34,425
Intergovernmental	2,287,222
	$ 25,825,130

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

UNALLOCATED GENERAL FUND REVENUES

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Property Taxes	$ 19,331,153	$ 19,363,103	$ 19,970,510	$ 19,935,972	$ 20,628,240
Property Tax Items other than Real Property Taxes:					
Payments in Lieu of Taxes	93,925	94,834	95,800	88,474	90,243
Interest & Penalties on Real Property Taxes	201,966	181,273	200,000	180,000	200,000
Total Property Tax Items	295,891	276,107	295,800	268,474	290,243
Total Property Taxes and Property Tax Items	19,627,044	19,639,210	20,266,310	20,204,446	20,918,483
Non-Property Tax Items:					
Sales and Use Tax	1,981,208	2,051,254	1,765,365	1,975,000	1,950,000
Occupancy Tax	153,934	159,001	130,000	155,000	150,000
Utilities Gross Receipts	431,169	410,122	400,000	375,000	400,000
	2,566,311	2,620,377	2,295,365	2,505,000	2,500,000
Use of Money and Property:					
Interest Earnings	88,700	50,722	50,000	40,000	35,000
Rental of Property	700	-	-	-	-
	89,400	50,722	50,000	40,000	35,000
Fines and Forfeitures	92	1,722	-	-	-
Miscellaneous	183,201	184,985	50,000	102,804	50,000
Interfund Revenues	36,975	35,625	40,400	35,625	34,425
Intergovernmental:					
State Revenue Sharing	1,232,677	1,208,024	1,147,623	1,147,623	1,087,222
Mortgage Tax	1,261,186	1,153,559	1,125,000	1,280,000	1,200,000
	2,493,863	2,361,583	2,272,623	2,427,623	2,287,222
Total Unallocated Revenues	$ 24,996,886	$ 24,894,224	$ 24,974,698	$ 25,315,498	$ 25,825,130
Change from Prior Year Budget					3.41%

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Source of Revenue:	2011 Actual	2012 Forecast	2013 Proposed
Property Tax Items:			
Property taxes	$ 19,363,103	$ 19,935,972	$ 20,628,240
Payments in lieu of taxes	94,834	88,474	90,243
Interest and penalties on property taxes	181,273	180,000	200,000
Total Property Tax Items	19,639,210	20,204,446	20,918,483
Non-Property Tax Items:			
Sales and use tax	2,051,254	1,975,000	1,950,000
Hotel occupancy tax	159,001	155,000	150,000
Utility gross receipts tax	410,122	375,000	400,000
Total Non-Property Tax Items	2,620,377	2,505,000	2,500,000
Charges for Services:			
General:			
Finance	1,788	275	1,700
Staff	37,017	33,180	32,975
Public Safety:			
Police	43,257	46,000	43,500
Traffic	-	-	-
Fire	8,270	11,000	13,000
Building Inspection	10,291	12,500	6,500
Transportation:			
Street Administration	75,345	73,795	80,985
Street Maintenance	28,304	-	40,000
Parking	342,212	380,000	382,000
Culture & Recreation:			
Recreation	1,034,390	1,019,605	1,004,100
Special Facilities	-	-	-
Home & Community Environment			
General Environment	51,267	101,856	55,300
Sanitation	690	1,500	1,500
Community Environment	-	-	-
Natural Resources	3,645	800	800
Total Charges for Services	1,636,476	1,680,511	1,662,360
Charges to Other Governments:			
General - Assessment Services	1,140	2,400	1,400
Public Safety:			
Police -Westchester County	15,662	15,200	15,200

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Source of Revenue:	2011 Actual	2012 Forecast	2013 Proposed
Fire -Town of Harrison	25,685	25,685	25,685
Transportation:			
Snow Removal - Westchester County	41,054	33,000	40,000
Home & Community Environment			
Sewer Services - Mamaroneck	12,110	8,960	8,960
Other Community Services	-	-	-
Total Charges to Other Governments	95,651	85,245	91,245
Use of Money and Property:			
Unallocated:			
Rental of Real Property	-	-	-
Commissions	-	-	-
Interest Income	50,722	40,000	35,000
General Government - Rental of Real Property	285,333	289,842	294,910
Transportation - Rental of Real Property	5,700	5,700	5,700
Recreation - Rental of Real Property	-	-	-
Total Use of Money and Property	341,755	335,542	335,610
Licenses and Permits:			
Business and Occupational Licenses	11,770	13,350	12,245
Dog Licenses	3,735	3,643	3,703
Other Licenses	-	-	-
Alarm Permits	104,340	87,850	91,070
Parking Permits	612,458	645,327	605,970
Building and Alteration Permits	1,132,412	1,324,000	1,060,000
Street Opening Permits	54,331	50,000	50,000
Other Permits	24,175	24,100	9,450
Total Licenses and Permits	1,943,221	2,148,270	1,832,438
Fines and Forfeitures:			
Forfeitures	4,438	3,000	3,000
Vehicle and Traffic Fines	163,380	180,000	170,000
Parking Fines	352,097	340,050	350,200
Other Fines	97,367	82,450	66,500
Total Fines and Forfeitures	617,282	605,500	589,700
Sale of Property and Compensation for Loss:			
Sale of Paper, Metal and Glass (Recycling)	17,828	10,000	10,000
Minor Sales	3,180	1,060	1,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Source of Revenue:	2011 Actual	2012 Forecast	2013 Proposed
Insurance Recoveries	74,633	78,013	30,000
Other	18,157	86,000	10,000
Total Sale of Property and Compensation for Loss	113,798	175,073	51,000
Miscellaneous Revenues:			
Medicare Part D Subsidy	77,458	60,000	50,000
Refunds of Prior Years' Expenditures	107,594	10,804	-
Gifts and Donations	142,419	114,700	111,200
Other	1,013	32,442	42
Total Miscellaneous Revenues	328,484	217,946	161,242
Interfund Revenues	441,634	441,634	440,434
State Aid:			
Per Capita Revenue Sharing	1,208,024	1,147,623	1,087,222
Mortgage Tax	1,153,559	1,280,000	1,200,000
STAR Assessment Aid	-	-	-
Records Management Grant	1,457	1,458	-
Navigation Law Enforcement	35,897	30,000	30,000
Police State Aid	21,392	8,847	8,900
Fire Safety State Aid	(110)	-	-
Recreation for Youth	5,022	2,200	2,200
Emergency Disaster	-	74,452	-
Code Enforcement Aid	-	-	-
Total State Aid	2,425,241	2,544,580	2,328,322
Federal Aid:			
Law Enforcement	(5,360)	-	-
Community Planning	-	-	-
Emergency Disaster	-	223,357	-
Total Federal Aid	(5,360)	223,357	-
Operating Transfers In	-	35,000	-
Total General Fund Revenues	$ 30,197,769	$ 31,202,104	$ 30,910,834

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

DETAILED SCHEDULE OF COST ALLOCATIONS

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
111010 Legislative	$ (57,789)	$ (61,242)	$ (59,076)	$ (57,825)	$ (47,314)
111230 Executive	(427,027)	(336,624)	(463,255)	(449,926)	(470,921)
111310 Financial Administration	(203,716)	(216,933)	(239,741)	(164,915)	(156,280)
111315 General Accounting	(209,198)	(172,149)	(272,260)	(223,326)	(176,984)
111320 Accounts Payable	(86,799)	(80,132)	(93,367)	(86,218)	(104,581)
111321 Payroll	(89,333)	(103,206)	(129,586)	(125,122)	(142,838)
111325 Treasury	19,617	103,688	18,233	19,354	19,010
111326 Parking Violations	5,027	8,072	3,144	2,796	4,093
111355 Assessment	28,778	23,104	31,909	28,277	30,335
111410 City Clerk	26,294	20,011	29,005	26,901	25,847
111411 Records Management	(37,269)	(44,310)	(52,686)	(52,798)	(52,848)
111412 Parking Administration	3,273	2,845	4,043	3,780	3,734
111420 Law	(318,964)	(243,289)	(280,848)	(279,616)	(268,919)
111430 Human Resources	(275,581)	(235,341)	(280,994)	(289,075)	(294,125)
111450 Elections	2,523	1,991	2,899	2,740	2,691
111625 City Hall Annex	12,262	10,601	14,394	13,669	13,356
111680 Information Technology	(226,855)	(223,948)	(242,542)	(236,984)	(308,378)
113120 Police Administration	89,527	85,268	108,141	99,143	92,975
113121 Police Patrol	437,339	367,170	462,045	437,233	454,565
113122 Police Investigations	50,199	48,991	63,454	60,961	61,224
113123 Police Marine Patrol	8,553	5,943	11,114	10,038	10,206
113124 Police Youth Services	14,065	37	-	-	-
113125 Parking Enforcement	18,462	15,594	22,540	20,015	20,801
113301 School Crossings	9,406	7,824	10,902	10,198	10,037
113310 Traffic Controls	18,142	17,237	22,294	18,704	18,194
113410 Fire Protection	331,887	277,634	367,449	348,657	366,788
113620 Building Inspections	28,391	22,785	29,072	29,133	31,359
115010 Public Works Administration	75,113	56,634	98,020	87,404	90,262
115020 Engineering	20,567	17,860	31,987	27,144	29,757
115110 Street Maintenance	67,045	58,994	72,131	63,995	61,464
115142 Snow Removal	51,956	47,732	27,584	22,793	21,577
115182 Street Lighting	25,711	21,231	26,758	25,656	26,195
115650 Off-Street Parking	16,749	16,262	22,727	21,580	21,211
117100 Recreation Administration	31,356	25,044	28,953	28,578	29,012
117110 Parks & Playgrounds	38,114	34,809	51,417	38,158	43,163
117115 Recreation Center	21,299	17,868	23,424	18,181	22,105
117120 Recreation Programs	14,848	10,349	13,441	12,730	13,626
117121 Camps	37,288	30,396	36,133	38,566	38,067

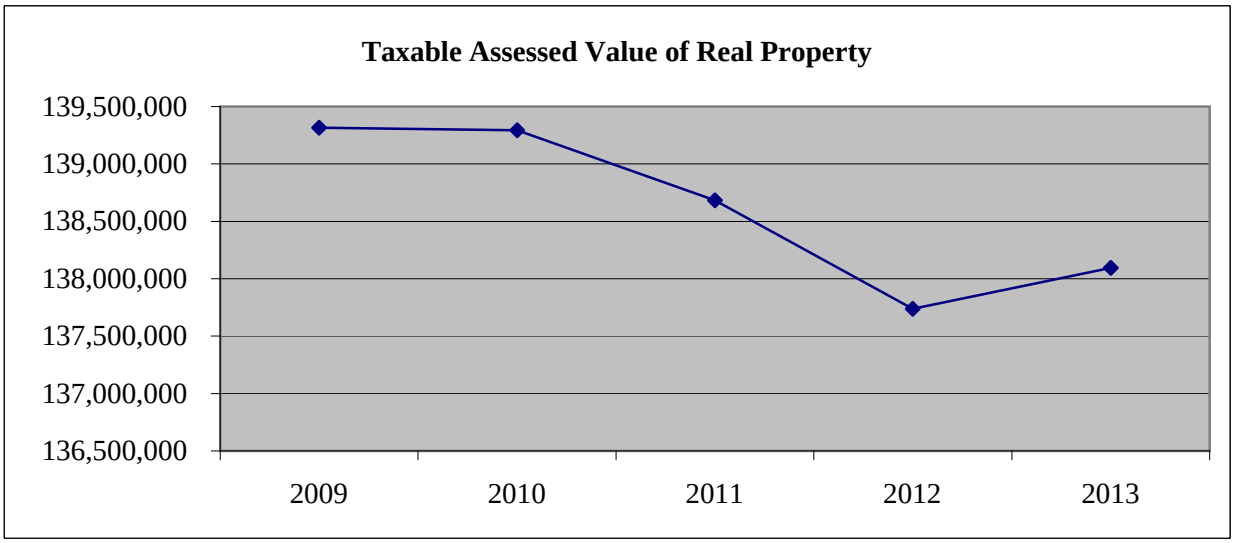
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

DETAILED SCHEDULE OF COST ALLOCATIONS

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
117122 Athletics	15,333	13,103	17,871	16,408	18,220
117123 Tennis	8,710	6,183	7,516	7,393	8,227
117124 Special Events	9,316	9,641	24,758	9,632	10,313
117125 Senior Adult Programs	10,701	8,384	10,604	10,072	10,658
117126 Special Facilities Administratio	3,189	1,189	1,136	1,079	1,404
117181 Rye Nature Center	3,341	2,048	2,540	2,412	2,322
117321 South East Consortium	1,614	1,281	1,645	1,609	1,597
117450 Square House Museum	8,349	6,299	8,593	7,460	7,347
117460 Rye Arts Center	386	348	442	420	413
118020 Planning	19,478	15,910	21,970	19,656	20,570
118120 Sanitary Sewers	31,129	26,774	29,422	27,321	28,639
118140 Storm Drains	15,810	16,979	22,971	19,112	19,627
118160 Refuse & Garbage	149,527	123,672	165,131	158,390	166,487
118161 Recycling	55,725	45,766	65,568	61,842	63,278
118170 Street Cleaning	7,399	6,164	4,790	4,862	4,599
118510 Community Beautification	45,620	35,557	52,622	50,533	51,584
118511 Rodent & Insect Control	228	599	773	746	824
118560 Shade Trees	40,651	32,152	42,496	42,572	45,153
118710 Conservation	263	239	294	268	272
118760 Disaster Preparedness	1,971	8,912	-	7,634	-
Total Cost Allocations	$ -	$ -	$ -	$ -	$ -

TAXABLE ASSESSED VALUATION

Real property taxes consist of taxes collected on the assessed value of real property, which includes land, structures, and improvements. Real property taxes are levied on both residential and commercial properties. The real property tax levy is calculated by dividing the real property taxable assessed value by 1,000 and multiplying the result by the adopted tax rate. The billing and collection of real property taxes is governed by Real Property Tax Law.



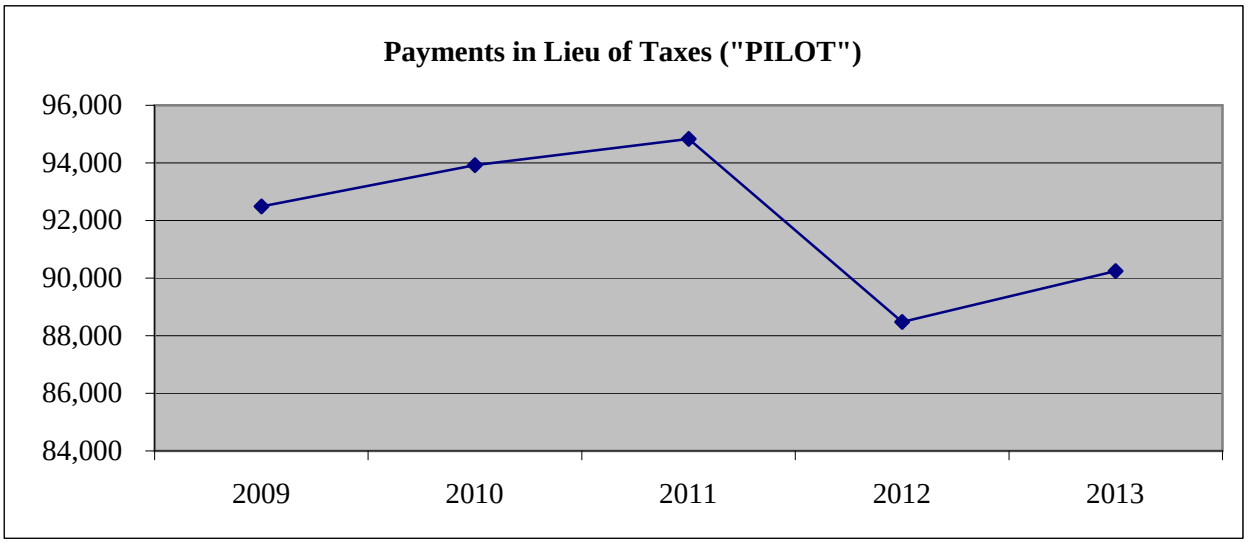
Taxable Assessed Valuation of Real Property

Fiscal Year		Valuation	Change
Actual	2009	139,315,267	
Actual	2010	139,292,317	-0.02%
Actual	2011	138,681,692	-0.44%
Actual	2012	137,736,733	-0.68%
Budget	2013	138,095,192	0.26%

Assumptions:
The estimated taxable assessed value for 2013 as shown above is per the tax roll of September 15, 2012. After declining the past 2 years, there is a slight increase for 2013.

PAYMENTS IN LIEU OF TAXES ("PILOT")

Payments in lieu of taxes ("PILOT") represent payments received by a municipality or agency in lieu of real property taxes, and are governed by §412-a of Real Property Tax Law. The only PILOT in effect for the City of Rye at this time is one with the Avon Capital Corporation. In that agreement, Avon conveyed its property to the Westchester County Industrial Development Agency (IDA) and then leased it back from the county to further the economic goals of the IDA. Avon pays a PILOT equal to the real property taxes that would be levied against the property.



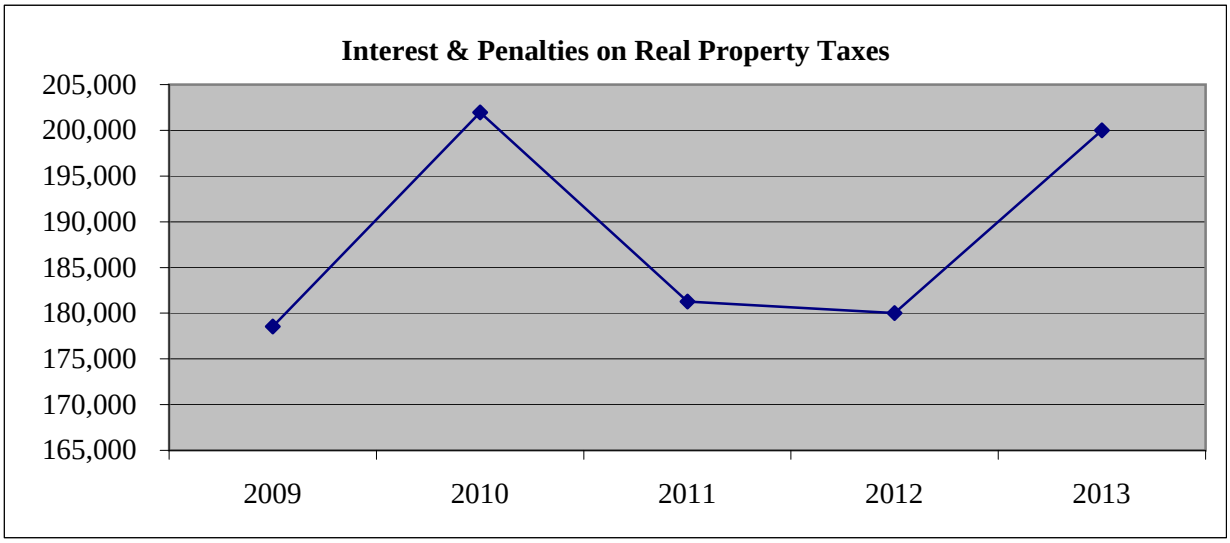
Payments in Lieu of Taxes ("PILOT")

Fiscal Year		Amount	Change
Actual	2009	92,484	
Actual	2010	93,925	1.56%
Actual	2011	94,834	0.97%
Forecast	2012	88,474	-6.71%
Budget	2013	90,243	2.00%

Assumptions:
There will be no material change in the Avon PILOT agreement.
There will be no material change in the valuation of the Avon property which is used to calculate the PILOT payment amount. Final PILOT to be determined after adoption of tax levy. PILOT amount is determined by tax levy amount. The assessed value decreased from $673,200 to $610,210 in 2012.

INTEREST AND PENALTIES ON REAL PROPERTY TAXES

Interest and penalties on real property taxes represent the interest and penalties charged against overdue real property taxes. Real Property Tax Law ("RPTL") §924 requires that interest and penalties must be added to real property taxes due if payment is received after the due date. The Rye City Charter §C22-8(C) specifies the interest and penalty amounts, currently 2% if paid within the first month overdue; 5% if paid within the second or third months overdue; 7% if paid within the fourth and fifth months overdue; 10% if paid within the sixth, seventh and eighth month overdue, and 12% if paid thereafter to the date of the payment of the lien.



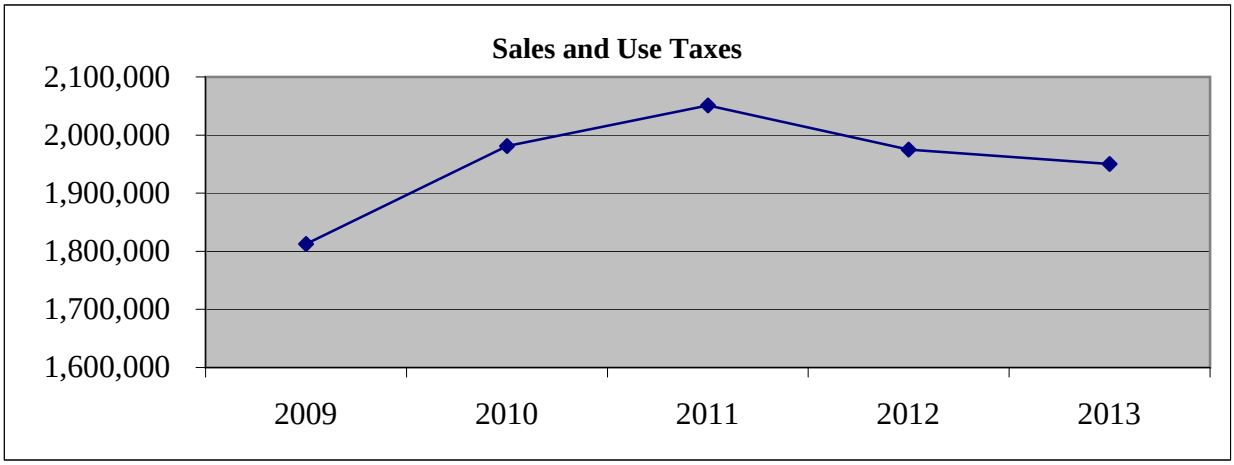
Interest and Penalties on Real Property Taxes

Fiscal Year		Amount	Change
Actual	2009	178,555	
Actual	2010	201,966	13.11%
Actual	2011	181,273	-10.25%
Forecast	2012	180,000	-0.70%
Budget	2013	200,000	11.11%

Assumptions:
Interest and penalties are dependent upon overdue taxes, which fluctuate based on economic conditions and the number of properties eligible for foreclosure in the fiscal year.

SALES AND USE TAXES

Sales and use taxes are taxes imposed upon retail sales of tangible personal property and/or the consumption of goods and/or services, and are governed by §1210 of the Tax Law. The 7.375% sales and use tax rate in the City of Rye is allocated 4% to New York State; 0.375% to the Metropolitan Transportation Authority (MTA), and 2.18% to Westchester County, with the remaining allocated 0.6% to local governments within the County that do not have a local sales tax (Mount Vernon, New Rochelle, White Plains and Yonkers have their own sales tax) proportionately by percent of total population of all local governments, and 0.22% to school districts within the County proportionately by percent of total population of all school districts.



Sales and Use Taxes

Fiscal Year		Amount	Change
Actual	2009	1,812,360	
Actual	2010	1,981,208	9.32%
Actual	2011	2,051,254	3.54%
Forecast	2012	1,975,000	-3.72%
Budget	2013	1,950,000	-1.27%

Assumptions: After falling under $1.9 Million in 2009, sales tax revenues have bounced back to levels prior to the 2008 recession. 2013 sales tax revenues are expected to remain relatively flat compared to 2012 budget and forecast in anticipation of stabilization in the general economy. The sales tax distribution formula, components of that formula, and population proportions used in the formula will remain the same. Sales and use taxes will not be reduced or eliminated by the state or county, or be materially affected by Internet sales exempt from such taxes.

HOTEL OCCUPANCY TAXES

Hotel occupancy taxes are taxes imposed upon hotels and other places of lodging, as defined by the City of Rye Code, for revenues earned by hotels and places of lodging associated with overnight accommodations. The 3% hotel occupancy tax rate in the City of Rye is recorded in the General Fund and can be used for any purpose designated by the City Council.

The City of Rye Hotel Occupancy Tax, under §177 of the City Code was enacted in late 2006, with the first receipts arriving in fiscal 2007.

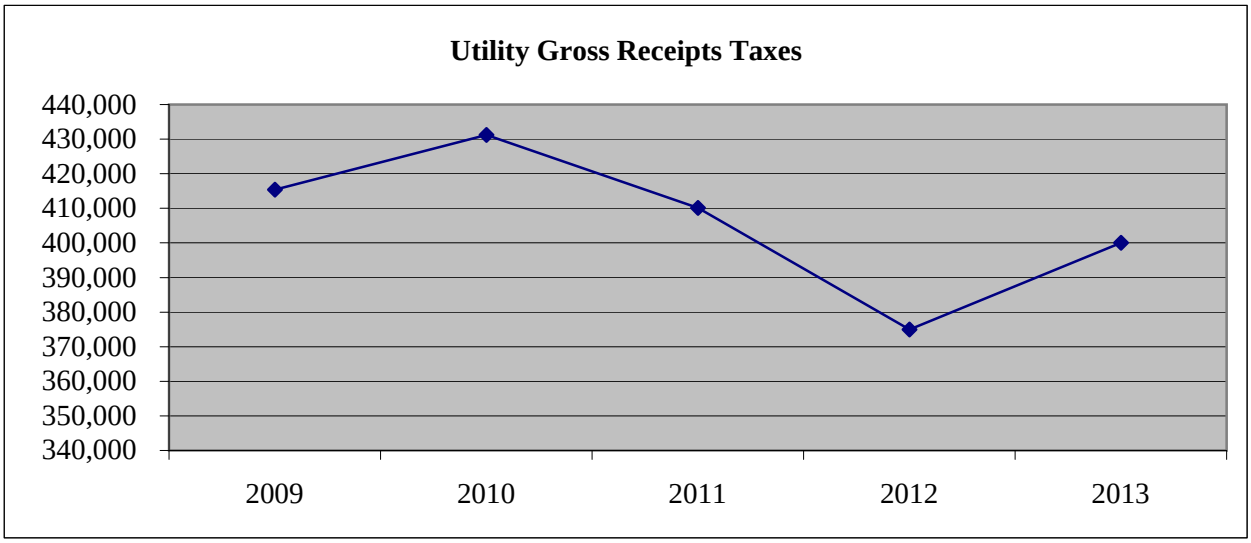
Hotel Occupancy Taxes

Fiscal Year		Amount	Change
Actual	2009	136,922	
Actual	2010	153,934	12.42%
Actual	2011	159,001	3.29%
Forecast	2012	155,000	-2.52%
Budget	2013	150,000	-3.23%

Assumptions: Based on year to date September 2012 receipts, the 2012 Forecast and 2013 Budget are in line with at the 2011 actual revenues.

UTILITY GROSS RECEIPTS TAXES

Utility gross receipts taxes are taxes imposed by a municipality on a utility doing business within that municipality. Utility gross receipts are governed by §20-b of the General City Law; §186-a of the Tax Law, and §177 of the Rye City Code. Section 177-2 of the Rye City Code provides that a utility company doing business within the city must pay a tax equal to 1% of its gross income.



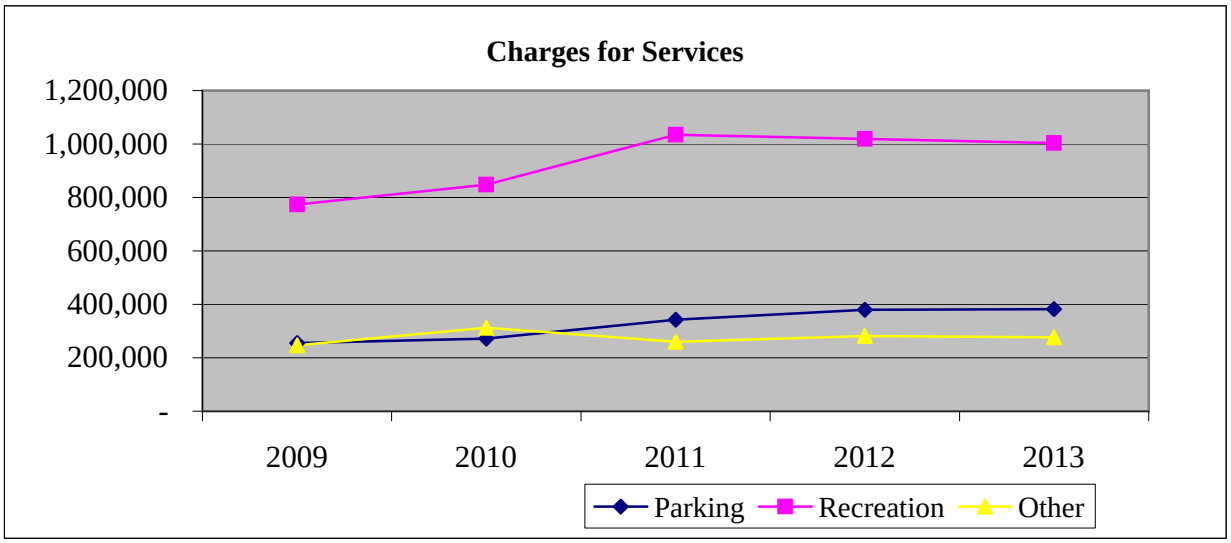
Utility Gross Receipts Taxes

Fiscal Year		Amount	Change
Actual	2009	415,366	
Actual	2010	431,169	3.80%
Actual	2011	410,122	-4.88%
Forecast	2012	375,000	-8.56%
Budget	2013	400,000	6.67%

Assumptions:
The laws governing utility gross receipts will not change materially from 2012 to 2013. Based on the first three quarters of Fiscal 2012, due to the mild winter, 2012 Forecast is down $25,000 with respect to the 2012 Adopted Budget. 2013 gross receipts are expected to remain flat as compared to 2011 actual levels. Increasing the utility gross receipts tax from 1% to 2% could generate an additional $400,000 of revenue per year for the City.

CHARGES FOR SERVICES

Charges for services represent the fees charged to customers of the city for inspections, transcripts, planning and zoning services, solid waste services, recreational activities and other miscellaneous items. The two single greatest components of this revenue category are land use fees and recreation fees. Land use fees are charged for reviews of site plans, subdivisions, wetlands permits and determinations, and other services associated with planning or zoning. Recreation fees cover the use of recreation facilities and participation in recreational activities and events provided by the city.



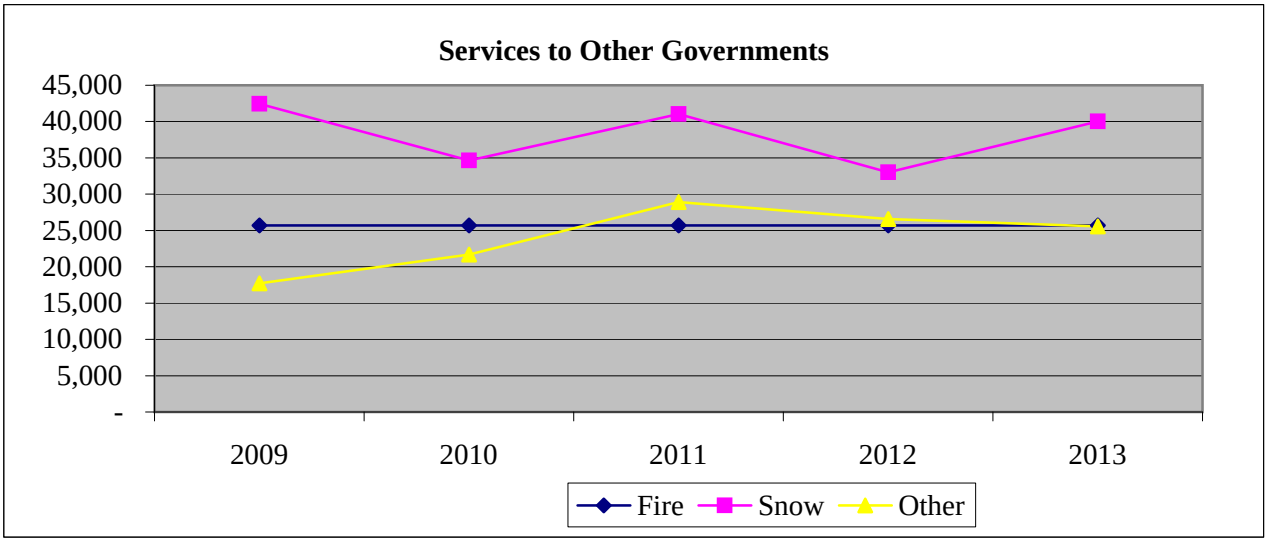
Charges for Services

Fiscal Year		Parking	Recreation	Other	Total	Change
Actual	2009	254,960	773,353	246,147	1,274,460	
Actual	2010	271,920	847,525	312,281	1,431,726	12.34%
Actual	2011	342,212	1,034,390	259,874	1,636,476	14.30%
Forecast	2012	380,000	1,019,605	280,906	1,680,511	2.69%
Budget	2013	382,000	1,004,100	276,260	1,662,360	-1.08%

Assumptions:
Parking Fees were increased for 2011. The need for services will remain stable in the forthcoming year. Recreation day camp had an exceptional year compared to its 2012 adopted budget. It is anticipated that this trend will continue in 2013, as 2013 day camp revenue is budgeted at 7.6% higher than the 2012 adopted budget.

SERVICES TO OTHER GOVERNMENTS

Services to other governments represent fees collected by the city for services provided by the city to other governments. The major components of this revenue category are fire protection services and snow removal services. Other services include prisoner transport and meals, and sewer services.



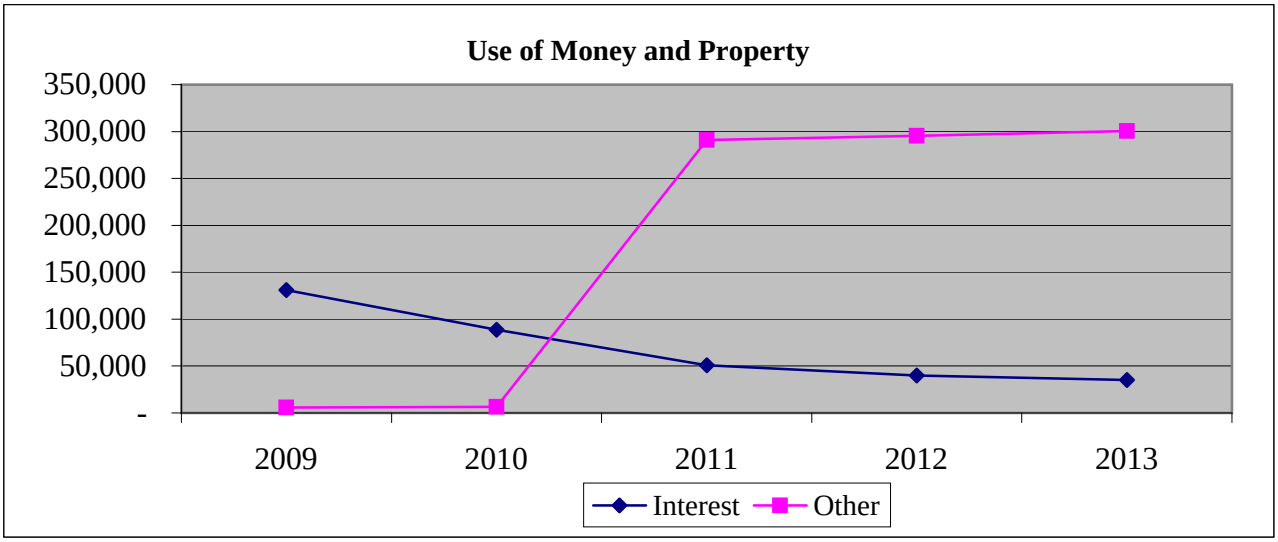
Services to Other Governments

Fiscal Year		Fire	Snow	Other	Total	Change
Actual	2009	25,685	42,455	17,726	85,866	
Actual	2010	25,685	34,655	21,667	82,007	-4.49%
Actual	2011	25,685	41,054	28,912	95,651	16.64%
Forecast	2012	25,685	33,000	26,560	85,245	-10.88%
Budget	2013	25,685	40,000	25,560	91,245	7.04%

Assumptions:
The current inter-municipal agreements for services will remain in force and relatively unchanged through the forthcoming year.

USE OF MONEY AND PROPERTY

Use of money and property represents interest earnings, the rental of property, and commissions. Interest earnings is the major component of this revenue category and is dependent upon cash balances available for investment and interest rates.



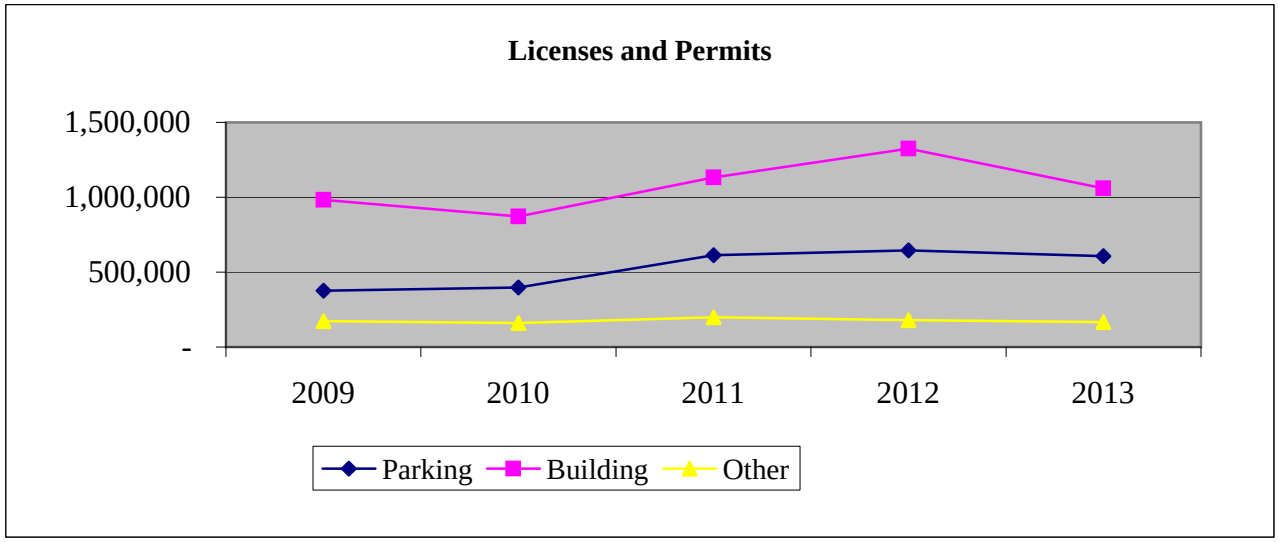
Use of Money and Property

Fiscal Year		Interest	Other	Total	Change
Actual	2009	131,069	5,700	136,769	
Actual	2010	88,700	6,400	95,100	-30.47%
Actual	2011	50,722	291,033	341,755	259.36%
Forecast	2012	40,000	295,542	335,542	-1.82%
Budget	2013	35,000	300,610	335,610	0.02%

Assumptions:
Interest rates have decreased dramatically from 2007 levels, with the federal funds rate expected to remain below .5%. Balances available for investment will remain relatively stable or decrease slightly. "Other" includes the rental income for the City Hall Annex. The lease of the City Hall Annex expires in 2013. Therefore, this revenue stream is not expected to continue beyond 2013.

LICENSES AND PERMITS

Licenses and permits represent revenues from parking permits, building and alteration permits, street opening permits, alarm permits, business/occupational licenses, and other permits and licenses. The major components of this revenue category are parking permits, and building and alteration permits.



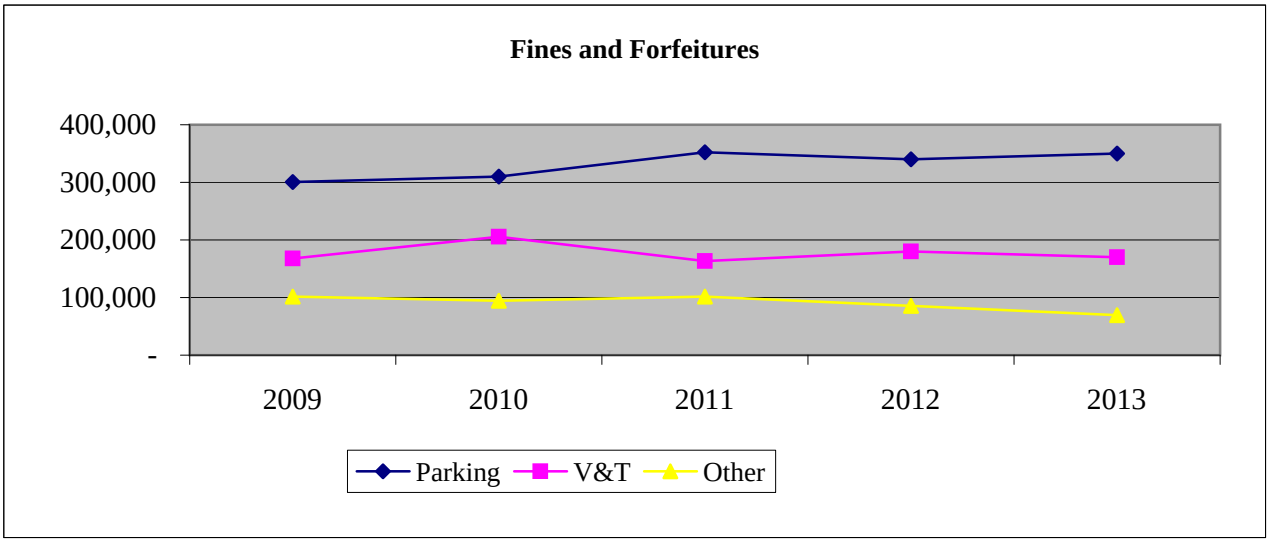
Licenses and Permits

Fiscal Year		Parking	Building	Other	Total	Change
Actual	2009	375,698	982,083	172,231	1,530,012	
Actual	2010	397,566	872,046	159,673	1,429,285	-6.58%
Actual	2011	612,458	1,132,412	198,351	1,943,221	35.96%
Forecast	2012	645,327	1,324,000	178,943	2,148,270	10.55%
Budget	2013	605,970	1,060,000	166,468	1,832,438	-14.70%

Assumptions:
Parking permit fees were increased in 2011. Building activity saw tremendous increases in 2012 and has seemed to have rebounded from the recession. While activity is budgeted to be high in 2013, it is not expected to continue at the exceptional levels of 2012.

FINES AND FORFEITURES

Fines and forfeitures represent revenues derived from fines and penalties imposed for the commission of statutory offenses and violations, and the confiscating (forfeiture) of bail, deposits, and/or proceeds due to failure to perform pursuant to an order or agreement. Parking fines, and vehicle and traffic (V&T) fines (given for moving violations), are the two major components of this revenue category.



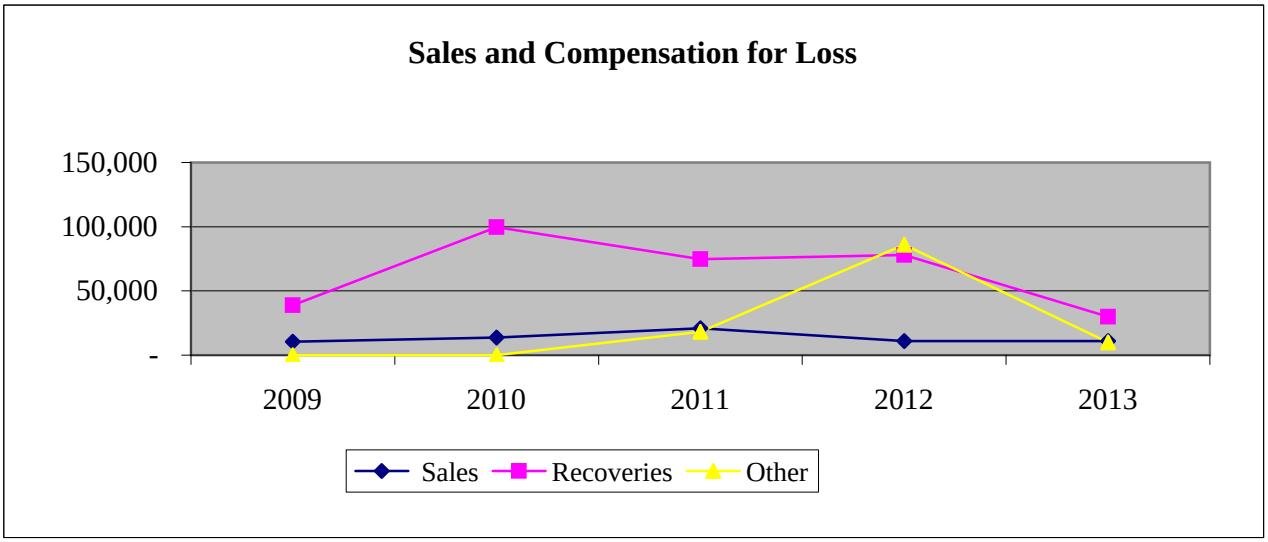
Fines and Forfeitures

Fiscal Year		Parking	V&T	Other	Total	Change
Actual	2009	300,782	167,590	101,398	569,770	
Actual	2010	310,070	205,377	94,471	609,918	7.05%
Actual	2011	352,097	163,380	101,805	617,282	1.21%
Forecast	2012	340,050	180,000	85,450	605,500	-1.91%
Budget	2013	350,200	170,000	69,500	589,700	-2.61%

Assumptions:
Parking and traffic enforcement will remain at the current levels. There will be no significant changes in the parking and traffic laws or levels of fines. The collection rate on outstanding violations will remain stable. There will be a decrease in other fines due to improved enforcement and compliance.

SALES AND COMPENSATION FOR LOSS

Sales and compensation for loss accounts for various types of sales, including the sale of real and personal property, surplus equipment, and recyclables, as well as recoveries obtained from claims successfully filed by the City for workers compensation or disability.



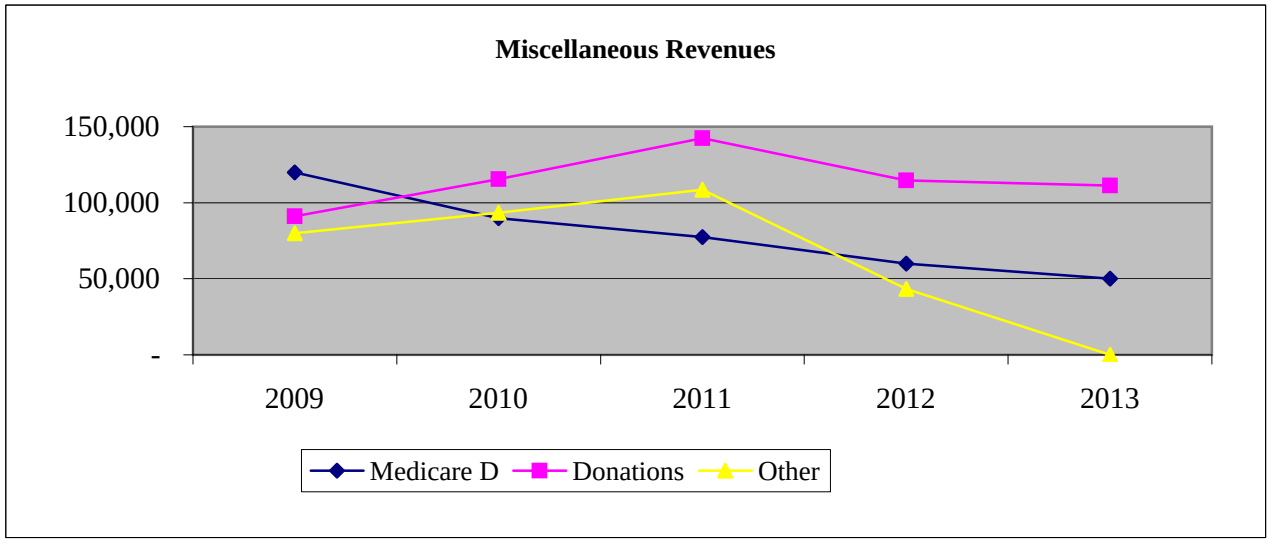
Sales and Compensation for Loss

Fiscal Year		Misc. Sales	Insurance Recoveries	Other	Total	Change
Actual	2009	10,502	38,875	-	49,377	
Actual	2010	13,817	99,669	-	113,486	129.84%
Actual	2011	21,008	74,633	18,157	113,798	0.27%
Forecast	2012	11,060	78,013	86,000	175,073	53.85%
Budget	2013	11,000	30,000	10,000	51,000	-70.87%

Assumptions:
2012 Forecast is up due to increased Police Overtime reimbursement. 2013 Budget is lower than 2012 forecast, as insurance recoveries are expected to drop off and it there does not seem to be the same level of reimbursable police overtime activty.

MISCELLANEOUS REVENUES

Miscellaneous revenues are those that are minor in amount or do not easily fit into any other revenue category. They include refunds of prior year expenditures, gifts and donations, and those that do not have a classification under the New York State Standard Chart of Accounts. We do not include miscellaneous revenues when preparing the annual budget unless we have sufficient reason to believe that the revenues will be forthcoming.



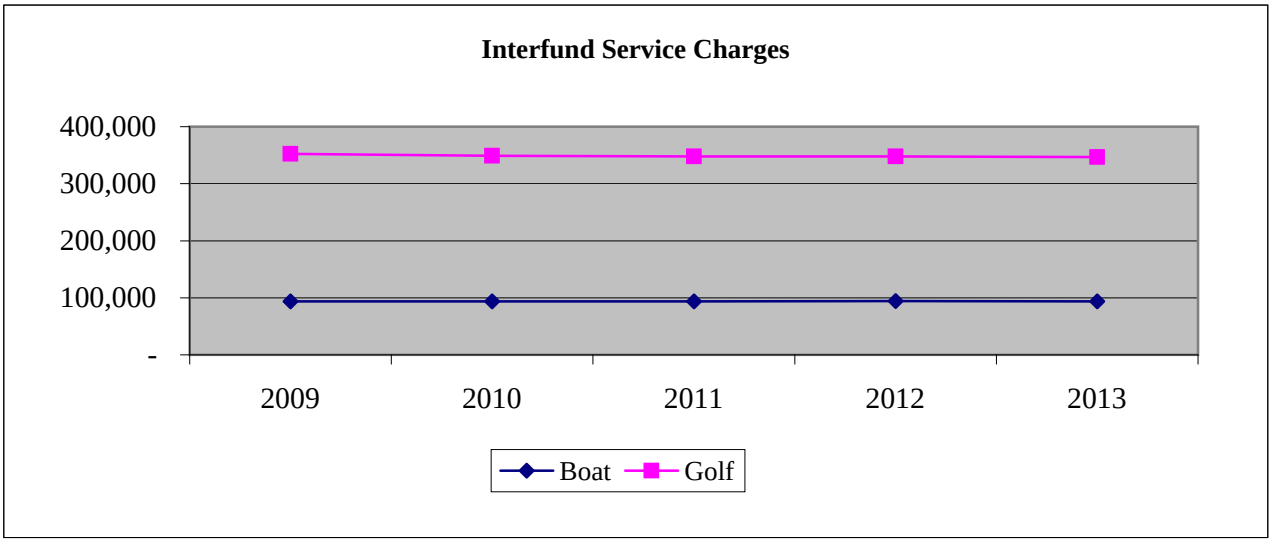
Miscellaneous Revenues

Fiscal Year		Medicare D	Donations	Other	Total	Change
Actual	2009	120,019	91,046	79,879	290,944	
Actual	2010	89,761	115,423	93,439	298,623	2.64%
Actual	2011	77,458	142,419	108,607	328,484	10.00%
Forecast	2012	60,000	114,700	43,246	217,946	-33.65%
Budget	2013	50,000	111,200	42	161,242	-26.02%

Assumptions:
Miscellaneous revenues will not be a significant source of funds in the forthcoming year. Barring any unusually large gifts or donations, payments from the Federal government for the Medicare Part D subsidy will be a significant component of total miscellaneous revenues.

INTERFUND SERVICE CHARGES

Interfund service charges represent fees charged by the General Fund to the Enterprise Funds (Boat Basin and Golf Club) to recover administrative (city manager, finance, legal, etc.) costs associated with those funds.



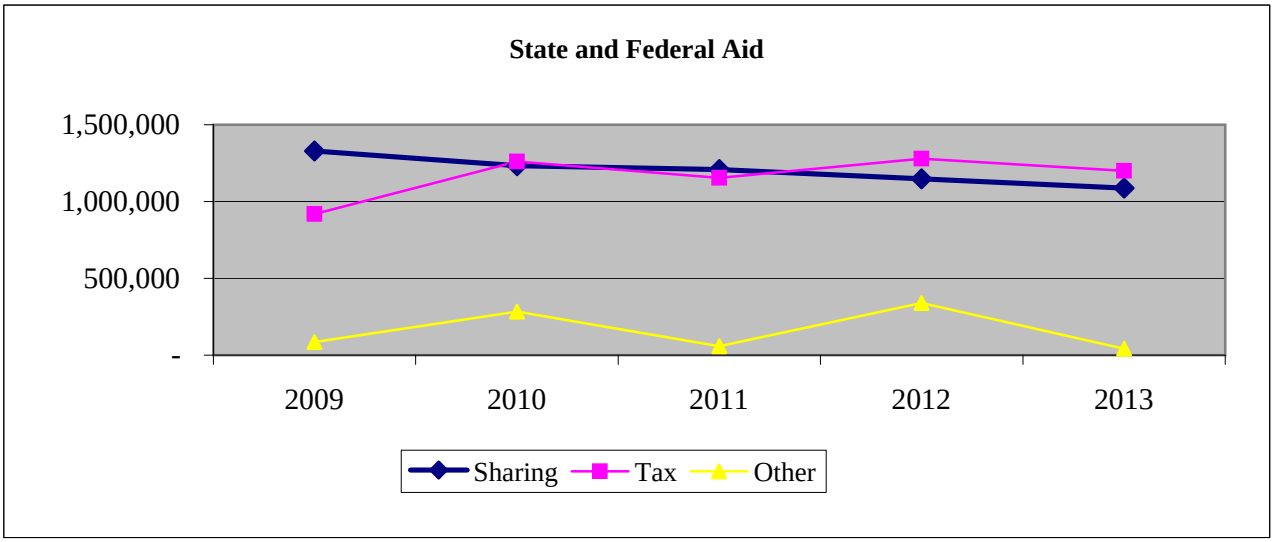
Interfund Service Charges

Fiscal Year		Boat	Golf	Total	Change
Actual	2009	93,692	352,067	445,759	
Actual	2010	93,767	349,217	442,984	-0.62%
Actual	2011	93,617	348,017	441,634	-0.30%
Forecast	2012	94,067	347,567	441,634	0.00%
Budget	2013	93,767	346,667	440,434	-0.27%

Assumptions:
Interfund service charges will remain relatively the same in the forthcoming year.

STATE AND FEDERAL AID

State and federal aid represents revenues provided in the form of revenue sharing, mortgage taxes, and other aid meant to encourage the implementation of state or federal programs at the local level. State revenue sharing (wherein the state "shares" its revenue with local governments) and mortgage taxes (taxes charged in property exchange transactions) are the two major components of this revenue category.



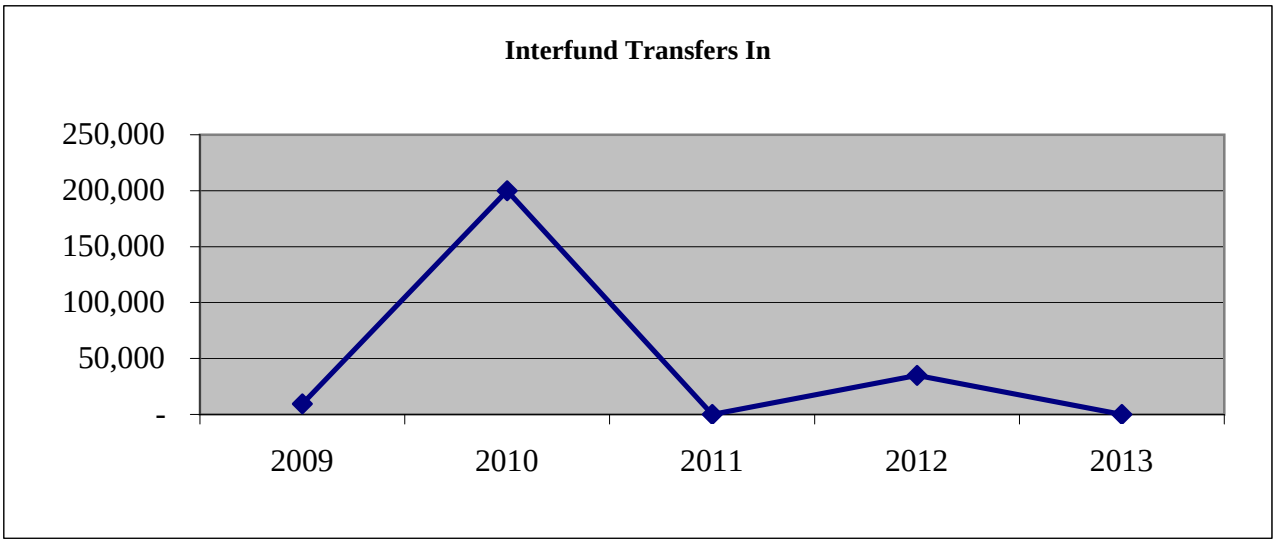
State and Federal Aid

Fiscal Year		State Revenue Sharing	State Mortgage Tax	Other	Total	Change
Actual	2009	1,329,887	919,732	85,877	2,335,496	
Actual	2010	1,232,677	1,261,186	284,269	2,778,132	18.95%
Actual	2011	1,208,024	1,153,559	58,298	2,419,881	-12.90%
Forecast	2012	1,147,623	1,280,000	340,314	2,767,937	14.38%
Budget	2013	1,087,222	1,200,000	41,100	2,328,322	-15.88%

Assumptions:
The amounts for New York State general revenue sharing are as per the adopted New York State budget. We are budgeting mortgage tax revenues less than the 2012 Forecast. Federal and state budget constraints have, and will continue to reduce miscellaneous aid. 2010 & 2012 Other includes Federal and State Emergency Disaster Aid for the March 2010 Nor'easter and for Hurricane Irene in 2011. We expect Aid for Superstorm Sandy, but due to the timing of the filing of project worksheets, this amount will be realized either in 2012 or 2013.

INTERFUND TRANSFERS IN

Interfund transfers in represent transfers in from other funds for operating purposes. In the case of the General Fund, the transfers in mostly represent accounting transactions to properly record the flow of excess funds from completed capital projects originally funded by general revenues. These funds are typically transferred into the General Fund and then transferred back out to the Capital Projects Fund to fund other projects. Balances available from projects funded by debt may only be used to fund projects of the same purpose for which the debt was originally raised, or to pay down the debt.



Interfund Transfers In

Fiscal Year		Total	Change
Actual	2009	9,345	
Actual	2010	200,000	2040.18%
Actual	2011	-	-100.00%
Forecast	2012	35,000	N/A
Budget	2013	-	-100.00%

Assumptions:
In fiscal 2013, there are not any anticipated interfund transfers in from any outstanding projects. In 2010 there was a transfer back to the General Fund from a Capital Project that was originally funded with General Fund Revenues, but was subsequently bonded.

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
LEGISLATIVE
111010 CITY COUNCIL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	6,346	6,207	7,150	6,219	7,150
Contractual Costs	67,990	71,582	68,473	68,153	56,711
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	74,336	77,789	75,623	74,372	63,861
Allocated Costs	(57,789)	(61,242)	(59,076)	(57,825)	(47,314)
Total Costs	16,547	16,547	16,547	16,547	16,547
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	16,547	16,547	16,547	16,547	16,547
Intergovernmental	-	-	-	-	-
Total Revenues	16,547	16,547	16,547	16,547	16,547
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
EXECUTIVE
111230 CITY MANAGER

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 306,258	$ 229,898	$ 286,425	$ 289,947	$ 288,805
Equipment	871	-	2,500	-	2,500
Materials & Supplies	13,529	14,614	22,700	17,430	18,700
Contractual Costs	63,721	64,759	72,144	61,744	59,277
Employee Benefits & Taxes	138,314	123,019	175,152	176,471	197,305
Other Financing Uses	-	-	-	-	-
Total Expenditures	522,693	432,290	558,921	545,592	566,587
Allocated Costs	(427,027)	(336,624)	(463,255)	(449,926)	(470,921)
Total Costs	95,666	95,666	95,666	95,666	95,666
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	95,666	95,666	95,666	95,666	95,666
Intergovernmental	-	-	-	-	-
Total Revenues	95,666	95,666	95,666	95,666	95,666
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111310 FINANCE ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 125,000	$ 127,500	$ 128,510	$ 69,708	$ 67,761
Equipment	-	(515)	2,500	2,500	2,500
Materials & Supplies	8,355	16,211	20,475	13,067	17,475
Contractual Costs	21,785	17,355	22,369	22,369	22,528
Employee Benefits & Taxes	48,576	56,382	65,887	57,271	46,016
Other Financing Uses	-	-	-	-	-
Total Expenditures	203,716	216,933	239,741	164,915	156,280
Allocated Costs	(203,716)	(216,933)	(239,741)	(164,915)	(156,280)
Total Costs	-	-	-	-	-
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111315 GENERAL ACCOUNTING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 107,889	$ 97,450	$ 95,065	$ 105,070	$ 86,053
Equipment	-	856	-	10,500	-
Materials & Supplies	6,975	5,137	9,668	5,740	8,835
Contractual Costs	141,811	123,520	218,000	150,879	127,103
Employee Benefits & Taxes	65,701	58,364	62,705	64,315	68,171
Other Financing Uses	-	-	-	-	-
Total Expenditures	322,376	285,327	385,438	336,504	290,162
Allocated Costs	(209,198)	(172,149)	(272,260)	(223,326)	(176,984)
Total Costs	113,178	113,178	113,178	113,178	113,178
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	113,178	113,178	113,178	113,178	113,178
Intergovernmental	-	-	-	-	-
Total Revenues	113,178	113,178	113,178	113,178	113,178
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111320 ACCOUNTS PAYABLE

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 56,491	$ 49,144	$ 55,898	$ 50,383	$ 65,596
Equipment	-	-	-	-	-
Materials & Supplies	4,573	5,264	7,550	6,350	6,050
Contractual Costs	6,560	7,544	7,937	8,437	6,774
Employee Benefits & Taxes	19,175	18,180	21,982	21,048	26,161
Other Financing Uses	-	-	-	-	-
Total Expenditures	86,799	80,132	93,367	86,218	104,581
Allocated Costs	(86,799)	(80,132)	(93,367)	(86,218)	(104,581)
Total Costs	-	-	-	-	-
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111321 PAYROLL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 62,780	$ 64,017	$ 63,330	$ 72,500	$ 79,628
Equipment	-	-	-	-	-
Materials & Supplies	1,684	1,043	2,880	1,330	2,880
Contractual Costs	7,416	17,432	38,734	26,734	27,366
Employee Benefits & Taxes	17,453	20,714	24,642	24,558	32,964
Other Financing Uses	-	-	-	-	-
Total Expenditures	89,333	103,206	129,586	125,122	142,838
Allocated Costs	(89,333)	(103,206)	(129,586)	(125,122)	(142,838)
Total Costs	-	-	-	-	-
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111325 TREASURY

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 67,975	$ 57,791	$ 58,938	$ 65,985	$ 78,549
Equipment	2,225	-	3,000	1,000	3,000
Materials & Supplies	129,342	1,514,802	93,400	144,983	96,150
Contractual Costs	30,988	80,380	56,185	26,035	52,634
Employee Benefits & Taxes	16,255	14,085	16,403	16,776	27,633
Other Financing Uses	-	-	-	-	-
Total Expenditures	246,785	1,667,058	227,926	254,779	257,966
Allocated Costs	19,617	103,688	18,233	19,354	19,010
Total Costs	266,402	1,770,746	246,159	274,133	276,976
Revenues:					
Charges for Services	758	1,788	1,750	275	1,700
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and	-	-	-	-	-
Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	758	1,788	1,750	275	1,700
Net Cost	$ 265,644	$ 1,768,958	$ 244,409	$ 273,858	$ 275,276
Percent of Costs Covered	0.28%	0.10%	0.71%	0.10%	0.61%
Net Cost in Tax Dollars	$ 1.92	$ 12.87	$ 1.77	$ 1.99	$ 1.99

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	0.52%	$ 1,418
Change in 2013 Budget vs 2012 Budget	12.63%	$ 30,867

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111326 PARKING VIOLATIONS BUREAU

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 38,530	$ 80,226	$ 23,775	$ 23,485	$ 36,066
Equipment	-	-	-	-	-
Materials & Supplies	2,395	1,211	3,300	1,500	2,400
Contractual Costs	8,149	9,938	8,221	8,221	7,639
Employee Benefits & Taxes	14,162	38,395	4,007	3,593	9,444
Other Financing Uses	-	-	-	-	-
Total Expenditures	63,236	129,770	39,303	36,799	55,549
Allocated Costs	5,027	8,072	3,144	2,796	4,093
Total Costs	68,263	137,842	42,447	39,595	59,642
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 68,263	$ 137,842	$ 42,447	$ 39,595	$ 59,642
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.49	$ 1.00	$ 0.31	$ 0.29	$ 0.43

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	50.63%	$ 20,047
Change in 2013 Budget vs 2012 Budget	40.51%	$ 17,195

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
FINANCE
111355 ASSESSMENT

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 199,361	$ 196,975	$ 203,747	$ 202,500	$ 213,693
Equipment	129	2,314	300	100	300
Materials & Supplies	8,412	5,720	9,350	6,045	8,700
Contractual Costs	58,797	67,020	79,027	55,177	67,475
Employee Benefits & Taxes	95,335	99,427	106,436	108,366	121,499
Other Financing Uses	-	-	-	-	-
Total Expenditures	362,034	371,456	398,860	372,188	411,667
Allocated Costs	28,778	23,104	31,909	28,277	30,335
Total Costs	390,812	394,560	430,769	400,465	442,002
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	977	1,140	1,400	2,400	1,400
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	977	1,140	1,400	2,400	1,400
Net Cost	$ 389,835	$ 393,420	$ 429,369	$ 398,065	$ 440,602
Percent of Costs Covered	0.25%	0.29%	0.33%	0.60%	0.32%
Net Cost in Tax Dollars	$ 2.81	$ 2.86	$ 3.12	$ 2.90	$ 3.19

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	10.69%	$ 42,537
Change in 2013 Budget vs 2012 Budget	2.62%	$ 11,233

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF
111410 CITY CLERK

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 185,066	$ 174,142	$ 178,348	$ 174,794	$ 178,762
Equipment	-	-	2,300	2,300	2,300
Materials & Supplies	32,880	34,389	62,925	60,325	40,825
Contractual Costs	13,592	16,776	17,119	17,119	14,534
Employee Benefits & Taxes	99,243	96,413	101,862	99,547	114,342
Other Financing Uses	-	-	-	-	-
Total Expenditures	330,781	321,720	362,554	354,085	350,763
Allocated Costs	26,294	20,011	29,005	26,901	25,847
Total Costs	357,075	341,731	391,559	380,986	376,610
Revenues:					
Charges for Services	25,532	34,792	30,260	30,955	30,750
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	110,242	133,145	107,593	123,643	111,168
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	390	360	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	8,718	8,718	8,718	8,718	8,718
Intergovernmental	-	-	-	-	-
Total Revenues	144,882	177,015	146,571	163,316	150,636
Net Cost	$ 212,193	$ 164,716	$ 244,988	$ 217,670	$ 225,974
Percent of Costs Covered	40.57%	51.80%	37.43%	42.87%	40.00%
Net Cost in Tax Dollars	$ 1.53	$ 1.20	$ 1.78	$ 1.58	$ 1.64

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	3.81%	$ 8,304
Change in 2013 Budget vs 2012 Budget	(7.76%)	$ (19,014)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF
111411 RECORDS MANAGEMENT

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 22,526	$ 24,731	$ 28,062	$ 27,302	$ 27,954
Equipment	-	1,475	2,500	2,500	2,500
Materials & Supplies	-	-	550	550	550
Contractual Costs	8,649	11,588	10,833	13,748	9,500
Employee Benefits & Taxes	7,113	8,992	11,760	11,175	13,363
Other Financing Uses	-	-	-	-	-
Total Expenditures	38,288	46,786	53,705	55,275	53,867
Allocated Costs	(37,269)	(44,310)	(52,686)	(52,798)	(52,848)
Total Costs	1,019	2,476	1,019	2,477	1,019
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	1,019	1,019	1,019	1,019	1,019
Intergovernmental	-	1,457	-	1,458	-
Total Revenues	1,019	2,476	1,019	2,477	1,019
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF
111412 PARKING ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 24,642	$ 28,250	$ 28,517	$ 28,046	$ 28,502
Equipment	-	-	-	-	-
Materials & Supplies	2,926	1,213	2,325	2,325	2,325
Contractual Costs	7,524	8,260	7,892	7,892	6,507
Employee Benefits & Taxes	6,084	8,020	11,804	11,490	13,339
Other Financing Uses	-	-	-	-	-
Total Expenditures	41,176	45,743	50,538	49,753	50,673
Allocated Costs	3,273	2,845	4,043	3,780	3,734
Total Costs	44,449	48,588	54,581	53,533	54,407
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 44,449	$ 48,588	$ 54,581	$ 53,533	$ 54,407
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.32	$ 0.35	$ 0.40	$ 0.39	$ 0.39

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	1.63%	$ 874
Change in 2013 Budget vs 2012 Budget	(0.32%)	$ (174)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF
111420 LEGAL SERVICES

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 67,600	$ -	$ 1,000	$ 1,000	$ -
Equipment	-	-	-	-	-
Materials & Supplies	6,204	2,399	6,050	6,050	4,050
Contractual Costs	215,165	226,760	260,219	258,704	249,477
Employee Benefits & Taxes	33,528	17,663	17,112	17,395	18,925
Other Financing Uses	-	-	-	-	-
Total Expenditures	322,497	246,822	284,381	283,149	272,452
Allocated Costs	(318,964)	(243,289)	(280,848)	(279,616)	(268,919)
Total Costs	3,533	3,533	3,533	3,533	3,533
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	3,533	3,533	3,533	3,533	3,533
Intergovernmental	-	-	-	-	-
Total Revenues	3,533	3,533	3,533	3,533	3,533
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF
111430 HUMAN RESOURCES

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 147,163	$ 113,813	$ 114,427	$ 115,102	$ 120,525
Equipment	-	-	-	-	-
Materials & Supplies	5,311	3,310	18,950	18,950	18,950
Contractual Costs	126,110	121,920	144,540	151,606	145,682
Employee Benefits & Taxes	33,117	32,418	39,197	39,537	45,088
Other Financing Uses	-	-	-	-	-
Total Expenditures	311,701	271,461	317,114	325,195	330,245
Allocated Costs	(275,581)	(235,341)	(280,994)	(289,075)	(294,125)
Total Costs	36,120	36,120	36,120	36,120	36,120
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	36,120	36,120	36,120	36,120	36,120
Intergovernmental	-	-	-	-	-
Total Revenues	36,120	36,120	36,120	36,120	36,120
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
STAFF
111450 ELECTIONS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 8,459	$ 7,591	$ 9,418	$ 8,556	$ 8,610
Equipment	-	-	-	-	-
Materials & Supplies	-	-	1,307	1,307	1,307
Contractual Costs	21,372	22,348	23,050	23,687	24,133
Employee Benefits & Taxes	1,912	2,077	2,457	2,512	2,468
Other Financing Uses	-	-	-	-	-
Total Expenditures	31,743	32,016	36,232	36,062	36,518
Allocated Costs	2,523	1,991	2,899	2,740	2,691
Total Costs	34,266	34,007	39,131	38,802	39,209
Revenues:					
Charges for Services	2,225	2,225	2,225	2,225	2,225
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	2,225	2,225	2,225	2,225	2,225
Net Cost	$ 32,041	$ 31,782	$ 36,906	$ 36,577	$ 36,984
Percent of Costs Covered	6.49%	6.54%	5.69%	5.73%	5.67%
Net Cost in Tax Dollars	$ 0.23	$ 0.23	$ 0.27	$ 0.27	$ 0.27

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	1.11%	$ 407
Change in 2013 Budget vs 2012 Budget	0.21%	$ 78

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
SHARED SERVICES
111625 CITY HALL ANNEX

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	154,255	170,434	179,919	179,919	181,251
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	154,255	170,434	179,919	179,919	181,251
Allocated Costs	12,262	10,601	14,394	13,669	13,356
Total Costs	166,517	181,035	194,313	193,588	194,607
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	285,333	289,842	289,842	294,910
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	285,333	289,842	289,842	294,910
Net Cost	$ 166,517	$ (104,298)	$ (95,529)	$ (96,254)	$ (100,303)
Percent of Costs Covered	0.00%	157.61%	149.16%	149.72%	151.54%
Net Cost in Tax Dollars	$ 1.20	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	4.21%	$ (4,049)
Change in 2013 Budget vs 2012 Budget	5.00%	$ (4,774)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
SHARED SERVICES
111680 INFORMATION TECHNOLOGY

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 116,924	$ 117,502	$ 122,422	$ 123,032	$ 123,997
Equipment	14,205	8,032	10,000	10,000	35,000
Materials & Supplies	13,946	13,818	19,392	14,400	27,500
Contractual Costs	95,290	92,155	89,677	91,390	114,748
Employee Benefits & Taxes	36,125	42,076	50,686	47,797	56,768
Other Financing Uses	-	-	-	-	-
Total Expenditures	276,490	273,583	292,177	286,619	358,013
Allocated Costs	(226,855)	(223,948)	(242,542)	(236,984)	(308,378)
Total Costs	49,635	49,635	49,635	49,635	49,635
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	49,635	49,635	49,635	49,635	49,635
Intergovernmental	-	-	-	-	-
Total Revenues	49,635	49,635	49,635	49,635	49,635
Net Cost	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GENERAL GOVERNMENT SUPPORT
SPECIAL ITEMS
111990 CONTINGENT ACCOUNT

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Total Expenditures	$ -	$ -	$ 205,000	$ 205,000	$ 300,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
PUBLIC SAFETY
POLICE
113120 POLICE ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 170,771	$ 221,242	$ 219,695	$ 215,964	$ 223,201
Equipment	-	-	-	-	2,400
Materials & Supplies	63,237	62,045	81,994	67,225	79,275
Contractual Costs	67,260	83,410	82,343	79,143	77,620
Employee Benefits & Taxes	825,005	1,004,194	967,712	942,636	879,230
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,126,273	1,370,891	1,351,744	1,304,968	1,261,726
Allocated Costs	89,527	85,268	108,141	99,143	92,975
Total Costs	1,215,800	1,456,159	1,459,885	1,404,111	1,354,701
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 1,215,800	$ 1,456,159	$ 1,459,885	$ 1,404,111	$ 1,354,701
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 8.77	$ 10.59	$ 10.60	$ 10.21	$ 9.81

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(3.52%)	$ (49,410)
Change in 2013 Budget vs 2012 Budget	(7.20%)	$ (105,184)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
POLICE
113121 POLICE PATROL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 3,586,333	$ 3,597,454	$ 3,393,944	$ 3,356,500	$ 3,576,265
Equipment	110,905	37,386	78,983	68,500	64,297
Materials & Supplies	97,586	145,466	185,687	140,174	180,904
Contractual Costs	360,648	429,253	443,487	446,130	428,621
Employee Benefits & Taxes	1,346,342	1,693,605	1,673,359	1,743,741	1,918,623
Other Financing Uses	-	-	-	-	-
Total Expenditures	5,501,814	5,903,164	5,775,460	5,755,045	6,168,710
Allocated Costs	437,339	367,170	462,045	437,233	454,565
Total Costs	5,939,153	6,270,334	6,237,505	6,192,278	6,623,275
Revenues:					
Charges for Services	2,193	2,607	3,500	2,650	3,500
Charges to Other Governments	15,230	15,662	12,200	15,200	15,200
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	255,649	213,067	220,700	226,550	216,700
Sale of Property and Compensation for Loss	67,764	61,110	19,000	104,013	20,000
Miscellaneous	2,250	1,800	2,500	2,250	1,000
Interfund	-	-	-	-	-
Intergovernmental	55,985	16,032	13,000	8,847	8,900
Total Revenues	399,071	310,278	270,900	359,510	265,300
Net Cost	$ 5,540,082	$ 5,960,056	$ 5,966,605	$ 5,832,768	$ 6,357,975
Percent of Costs Covered	6.72%	4.95%	4.34%	5.81%	4.01%
Net Cost in Tax Dollars	$ 39.98	$ 43.36	$ 43.32	$ 42.42	$ 46.04

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	9.00%	$ 525,207
Change in 2013 Budget vs 2012 Budget	6.56%	$ 391,370

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
POLICE
113122 POLICE INVESTIGATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 382,700	$ 443,650	$ 427,586	$ 447,161	$ 445,722
Equipment	-	2,984	3,800	1,800	3,800
Materials & Supplies	7,824	10,827	23,686	16,929	34,300
Contractual Costs	83,847	110,546	102,931	101,831	95,012
Employee Benefits & Taxes	157,137	219,646	235,162	234,674	252,007
Other Financing Uses	-	-	-	-	-
Total Expenditures	631,508	787,653	793,165	802,395	830,841
Allocated Costs	50,199	48,991	63,454	60,961	61,224
Total Costs	681,707	836,644	856,619	863,356	892,065
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous			-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 681,707	$ 836,644	$ 856,619	$ 863,356	$ 892,065
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 4.92	$ 6.09	$ 6.22	$ 6.28	$ 6.46

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	3.33%	$ 28,709
Change in 2013 Budget vs 2012 Budget	4.14%	$ 35,446

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
POLICE
113123 MARINE PATROL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 57,204	$ 46,618	$ 56,360	$ 56,360	$ 56,360
Equipment	5,778	3,496	5,120	4,620	5,000
Materials & Supplies	18,849	18,986	33,020	27,903	33,020
Contractual Costs	12,286	13,068	30,911	30,911	30,878
Employee Benefits & Taxes	13,480	13,378	13,513	12,327	13,249
Other Financing Uses	-	-	-	-	-
Total Expenditures	107,597	95,546	138,924	132,121	138,507
Allocated Costs	8,553	5,943	11,114	10,038	10,206
Total Costs	116,150	101,489	150,038	142,159	148,713
Revenues:					
Charges for Services	39,900	40,650	39,000	43,350	40,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	13,552	13,552	13,552	13,552	13,552
Intergovernmental	10,327	35,897	30,000	30,000	30,000
Total Revenues	63,779	90,099	82,552	86,902	83,552
Net Cost	$ 52,371	$ 11,390	$ 67,486	$ 55,257	$ 65,161
Percent of Costs Covered	54.91%	88.78%	55.02%	61.13%	56.18%
Net Cost in Tax Dollars	$ 0.38	$ 0.08	$ 0.49	$ 0.40	$ 0.47

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	17.92%	$ 9,904
Change in 2013 Budget vs 2012 Budget	(3.45%)	$ (2,325)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
POLICE
113124 YOUTH SERVICES

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 117,027	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	3,461	-	-	-	-
Contractual Costs	7,156	-	-	-	-
Employee Benefits & Taxes	49,295	590	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	176,939	590	-	-	-
Allocated Costs	14,065	37	-	-	-
Total Costs	191,004	627	-	-	-
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 191,004	$ 627	$ -	$ -	$ -
Percent of Costs Covered	0.00%	0.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ 1.38	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	N/A	$ -
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
POLICE
113125 PARKING ENFORCEMENT

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 104,828	$ 109,568	$ 117,612	$ 112,125	$ 120,290
Equipment	-	-	-	-	-
Materials & Supplies	3,425	991	3,200	1,500	3,200
Contractual Costs	68,141	77,112	87,025	77,025	74,122
Employee Benefits & Taxes	55,860	63,042	73,902	72,798	84,670
Other Financing Uses	-	-	-	-	-
Total Expenditures	232,254	250,713	281,739	263,448	282,282
Allocated Costs	18,462	15,594	22,540	20,015	20,801
Total Costs	250,716	266,307	304,279	283,463	303,083
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	309,986	352,034	360,000	340,000	350,000
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	309,986	352,034	360,000	340,000	350,000
Net Cost	$ (59,270)	$ (85,727)	$ (55,721)	$ (56,537)	$ (46,917)
Percent of Costs Covered	123.64%	132.19%	118.31%	119.95%	115.48%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(17.02%)	$ 9,620
Change in 2013 Budget vs 2012 Budget	(15.80%)	$ 8,804

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
TRAFFIC
113301 SCHOOL CROSSINGS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 91,170	$ 92,505	$ 104,160	$ 104,160	$ 104,160
Equipment	-	-	-	-	-
Materials & Supplies	99	471	1,500	1,000	1,500
Contractual Costs	1,025	2,318	2,429	2,429	1,838
Employee Benefits & Taxes	26,041	30,492	28,185	26,636	28,716
Other Financing Uses	-	-	-	-	-
Total Expenditures	118,335	125,786	136,274	134,225	136,214
Allocated Costs	9,406	7,824	10,902	10,198	10,037
Total Costs	127,741	133,610	147,176	144,423	146,251
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 127,741	$ 133,610	$ 147,176	$ 144,423	$ 146,251
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.92	$ 0.97	$ 1.07	$ 1.05	$ 1.06

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	1.27%	$ 1,828
Change in 2013 Budget vs 2012 Budget	(0.63%)	$ (925)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
TRAFFIC
113310 TRAFFIC CONTROL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 90,993	$ 89,322	$ 93,364	$ 69,750	$ 62,702
Equipment	-	318	1,000	1,000	1,000
Materials & Supplies	62,139	62,569	62,350	62,340	73,975
Contractual Costs	22,076	24,327	4,369	4,369	3,205
Employee Benefits & Taxes	37,852	43,061	57,830	48,976	43,350
Other Financing Uses	15,174	57,530	59,754	59,754	62,665
Total Expenditures	228,234	277,127	278,667	246,189	246,897
Allocated Costs	18,142	17,237	22,294	18,704	18,194
Total Costs	246,376	294,364	300,961	264,893	265,091
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	1,340	600	60	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	1,340	600	60	-
Net Cost	$ 246,376	$ 293,024	$ 300,361	$ 264,833	$ 265,091
Percent of Costs Covered	0.00%	0.46%	0.20%	0.02%	0.00%
Net Cost in Tax Dollars	$ 1.78	$ 2.13	$ 2.18	$ 1.93	$ 1.92

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	0.10%	$ 258
Change in 2013 Budget vs 2012 Budget	(11.74%)	$ (35,270)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
FIRE
113410 FIRE PROTECTION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 1,717,393	$ 1,757,329	$ 1,649,329	$ 1,606,938	$ 1,727,466
Equipment	73,706	85,845	102,822	86,500	111,000
Materials & Supplies	274,513	311,539	336,224	294,541	336,950
Contractual Costs	1,076,940	1,070,624	1,303,646	1,299,646	1,369,453
Employee Benefits & Taxes	1,032,647	1,238,320	1,201,007	1,301,548	1,432,656
Other Financing Uses	-	-	-	-	-
Total Expenditures	4,175,199	4,463,657	4,593,028	4,589,173	4,977,525
Allocated Costs	331,887	277,634	367,449	348,657	366,788
Total Costs	4,507,086	4,741,291	4,960,477	4,937,830	5,344,313
Revenues:					
Charges for Services	7,815	8,270	13,000	11,000	13,000
Charges to Other Governments	25,685	25,685	25,685	25,685	25,685
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	7,650	16,500	12,500	13,950	12,500
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	30	42	2,042	42
Interfund	-	-	-	-	-
Intergovernmental	10,000	(110)	-	-	-
Total Revenues	51,150	50,375	51,227	52,677	51,227
Net Cost	$ 4,455,936	$ 4,690,916	$ 4,909,250	$ 4,885,153	$ 5,293,086
Percent of Costs Covered	1.13%	1.06%	1.03%	1.07%	0.96%
Net Cost in Tax Dollars	$ 32.16	$ 34.13	$ 35.64	$ 35.53	$ 38.33

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	8.35%	$ 407,933
Change in 2013 Budget vs 2012 Budget	7.82%	$ 383,836

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
OTHER PROTECTION
113510 ANIMAL CONTROL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	22,279	22,896	23,307	23,398	23,937
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	22,279	22,896	23,307	23,398	23,937
Allocated Costs	-	-	-	-	-
Total Costs	22,279	22,896	23,307	23,398	23,937
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 22,279	$ 22,896	$ 23,307	$ 23,398	$ 23,937
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.16	$ 0.17	$ 0.17	$ 0.17	$ 0.17

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	2.30%	$ 539
Change in 2013 Budget vs 2012 Budget	2.70%	$ 630

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
OTHER PROTECTION
113620 BUILDING INSPECTION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 192,394	$ 187,842	$ 190,220	$ 177,584	$ 226,324
Equipment	-	143	1,000	1,000	1,000
Materials & Supplies	5,430	5,740	9,185	9,560	10,750
Contractual Costs	52,739	58,688	51,766	51,766	45,269
Employee Benefits & Taxes	106,599	113,909	111,222	143,552	142,216
Other Financing Uses	-	-	-	-	-
Total Expenditures	357,162	366,322	363,393	383,462	425,559
Allocated Costs	28,391	22,785	29,072	29,133	31,359
Total Costs	385,553	389,107	392,465	412,595	456,918
Revenues:					
Charges for Services	8,663	10,291	6,000	12,500	6,500
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	872,048	1,138,412	935,750	1,324,000	1,060,000
Fines and Forfeitures	36,540	33,959	20,000	25,000	10,500
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	400	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	917,251	1,182,662	961,750	1,361,900	1,077,000
Net Cost	$ (531,698)	$ (793,555)	$ (569,285)	$ (949,305)	$ (620,082)
Percent of Costs Covered	237.91%	303.94%	245.05%	330.08%	235.71%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(34.68%)	$ 329,223
Change in 2013 Budget vs 2012 Budget	8.92%	$ (50,797)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PUBLIC SAFETY
OTHER PROTECTION
113625 AMBULANCE SERVICES

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	221,461	223,737	223,775	223,775	222,501
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	221,461	223,737	223,775	223,775	222,501
Allocated Costs	-	-	-	-	-
Total Costs	221,461	223,737	223,775	223,775	222,501
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 221,461	$ 223,737	$ 223,775	$ 223,775	$ 222,501
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 1.60	$ 1.63	$ 1.62	$ 1.63	$ 1.61

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(0.57%)	$ (1,274)
Change in 2013 Budget vs 2012 Budget	(0.57%)	$ (1,274)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION
STREET ADMINISTRATION
115010 PUBLIC WORKS ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 293,071	$ 268,044	$ 173,896	$ 171,106	$ 173,403
Equipment	-	8,745	9,205	9,205	3,000
Materials & Supplies	39,899	15,094	45,124	41,950	41,550
Contractual Costs	99,351	100,073	436,577	437,026	434,668
Employee Benefits & Taxes	512,613	518,579	560,423	491,159	572,293
Other Financing Uses	-	-	-	-	-
Total Expenditures	944,934	910,535	1,225,225	1,150,446	1,224,914
Allocated Costs	75,113	56,634	98,020	87,404	90,262
Total Costs	1,020,047	967,169	1,323,245	1,237,850	1,315,176
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	5,700	5,700	5,700	5,700	5,700
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	31,905	31,680	20,000	60,000	20,000
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	37,605	37,380	25,700	65,700	25,700
Net Cost	$ 982,442	$ 929,789	$ 1,297,545	$ 1,172,150	$ 1,289,476
Percent of Costs Covered	3.69%	3.86%	1.94%	5.31%	1.95%
Net Cost in Tax Dollars	$ 7.09	$ 6.76	$ 9.42	$ 8.52	$ 9.34

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	10.01%	$ 117,326
Change in 2013 Budget vs 2012 Budget	(0.62%)	$ (8,069)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION
STREET ADMINISTRATION
115020 ENGINEERING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 159,651	$ 147,857	$ 210,796	$ 166,248	$ 219,080
Equipment	1,390	174	5,525	8,525	4,000
Materials & Supplies	7,187	8,710	12,300	11,800	12,300
Contractual Costs	39,695	69,952	109,988	106,988	57,697
Employee Benefits & Taxes	50,811	60,446	61,225	63,723	110,743
Other Financing Uses	-	-	-	-	-
Total Expenditures	258,734	287,139	399,834	357,284	403,820
Allocated Costs	20,567	17,860	31,987	27,144	29,757
Total Costs	279,301	304,999	431,821	384,428	433,577
Revenues:					
Charges for Services	61,133	75,345	73,795	73,795	80,985
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	43,906	54,331	70,600	50,600	50,600
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	13,973	13,973	13,973	13,973	13,973
Intergovernmental	-	-	-	-	-
Total Revenues	119,012	143,649	158,368	138,368	145,558
Net Cost	$ 160,289	$ 161,350	$ 273,453	$ 246,060	$ 288,019
Percent of Costs Covered	42.61%	47.10%	36.67%	35.99%	33.57%
Net Cost in Tax Dollars	$ 1.16	$ 1.17	$ 1.99	$ 1.79	$ 2.09

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	17.05%	$ 41,959
Change in 2013 Budget vs 2012 Budget	5.33%	$ 14,566

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION
STREET MAINTENANCE
115110 STREET MAINTENANCE

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 271,915	$ 285,942	$ 272,134	$ 242,839	$ 251,500
Equipment	5,229	4,135	8,000	8,000	8,000
Materials & Supplies	122,552	96,537	164,307	96,415	111,400
Contractual Costs	300,433	313,662	231,676	231,676	221,523
Employee Benefits & Taxes	143,304	162,563	136,913	174,812	148,675
Other Financing Uses	-	85,628	88,594	88,594	93,006
Total Expenditures	843,433	948,467	901,624	842,336	834,104
Allocated Costs	67,045	58,994	72,131	63,995	61,464
Total Costs	910,478	1,007,461	973,755	906,331	895,568
Revenues:					
Charges for Services	57,926	28,304	60,000	-	40,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	57,926	28,304	60,000	-	40,000
Net Cost	$ 852,552	$ 979,157	$ 913,755	$ 906,331	$ 855,568
Percent of Costs Covered	6.36%	2.81%	6.16%	0.00%	4.47%
Net Cost in Tax Dollars	$ 6.15	$ 7.12	$ 6.63	$ 6.59	$ 6.20

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(5.60%)	$ (50,763)
Change in 2013 Budget vs 2012 Budget	(6.37%)	$ (58,187)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION
STREET MAINTENANCE
115142 SNOW REMOVAL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 67,844	$ 83,886	$ 109,259	$ 85,000	$ 109,837
Equipment	-	-	-	-	-
Materials & Supplies	106,023	184,905	103,549	91,850	50,400
Contractual Costs	457,431	472,244	90,374	90,374	80,311
Employee Benefits & Taxes	22,319	26,370	41,611	32,789	52,267
Other Financing Uses	-	-	-	-	-
Total Expenditures	653,617	767,405	344,793	300,013	292,815
Allocated Costs	51,956	47,732	27,584	22,793	21,577
Total Costs	705,573	815,137	372,377	322,806	314,392
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	34,655	41,054	40,000	33,000	40,000
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	34,655	41,054	40,000	33,000	40,000
Net Cost	$ 670,918	$ 774,083	$ 332,377	$ 289,806	$ 274,392
Percent of Costs Covered	4.91%	5.04%	10.74%	10.22%	12.72%
Net Cost in Tax Dollars	$ 4.84	$ 5.63	$ 2.41	$ 2.11	$ 1.99

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(5.32%)	$ (15,414)
Change in 2013 Budget vs 2012 Budget	(17.45%)	$ (57,985)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION
STREET MAINTENANCE
115182 STREET LIGHTING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 42,418	$ 46,218	$ 49,051	$ 47,280	$ 50,528
Equipment	-	-	-	-	-
Materials & Supplies	223,839	231,431	230,500	230,500	241,525
Contractual Costs	37,244	40,992	29,468	29,468	28,403
Employee Benefits & Taxes	19,947	22,706	25,450	30,441	35,029
Other Financing Uses	-	-	-	-	-
Total Expenditures	323,448	341,347	334,469	337,689	355,485
Allocated Costs	25,711	21,231	26,758	25,656	26,195
Total Costs	349,159	362,578	361,227	363,345	381,680
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 349,159	$ 362,578	$ 361,227	$ 363,345	$ 381,680
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 2.52	$ 2.64	$ 2.62	$ 2.64	$ 2.76

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	5.05%	$ 18,335
Change in 2013 Budget vs 2012 Budget	5.66%	$ 20,453

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TRANSPORTATION
PARKING
115650 OFF-STREET PARKING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 116,160	$ 133,634	$ 137,508	$ 134,830	$ 129,649
Equipment	6,900	-	10,000	6,545	10,000
Materials & Supplies	18,038	43,286	41,600	25,228	21,600
Contractual Costs	6,893	9,373	8,834	28,083	28,136
Employee Benefits & Taxes	62,713	75,156	86,136	89,354	98,461
Other Financing Uses	-	-	-	-	-
Total Expenditures	210,704	261,449	284,078	284,040	287,846
Allocated Costs	16,749	16,262	22,727	21,580	21,211
Total Costs	227,453	277,711	306,805	305,620	309,057
Revenues:					
Charges for Services	271,920	342,212	382,000	380,000	382,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	397,566	612,458	600,562	645,327	605,970
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	669,486	954,670	982,562	1,025,327	987,970
Net Cost	$ (442,033)	$ (676,959)	$ (675,757)	$ (719,707)	$ (678,913)
Percent of Costs Covered	294.34%	343.76%	320.26%	335.49%	319.67%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(5.67%)	$ 40,794
Change in 2013 Budget vs 2012 Budget	0.47%	$ (3,156)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117100 RECREATION ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 115,351	$ 92,808	$ 72,790	$ 74,500	$ 77,242
Equipment	16	808	1,000	1,000	1,000
Materials & Supplies	36,844	41,161	48,144	44,200	41,200
Contractual Costs	152,098	165,727	147,127	146,127	155,345
Employee Benefits & Taxes	90,161	102,133	92,841	110,329	118,924
Other Financing Uses	-	-	-	-	-
Total Expenditures	394,470	402,637	361,902	376,156	393,711
Allocated Costs	31,356	25,044	28,953	28,578	29,012
Total Costs	425,826	427,681	390,855	404,734	422,723
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 425,826	$ 427,681	$ 390,855	$ 404,734	$ 422,723
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 3.07	$ 3.11	$ 2.84	$ 2.94	$ 3.06

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	4.44%	$ 17,989
Change in 2013 Budget vs 2012 Budget	8.15%	$ 31,868

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117110 PARKS & PLAYGROUNDS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 256,899	$ 290,467	$ 267,996	$ 231,507	$ 274,176
Equipment	8,257	7,614	9,150	9,650	8,450
Materials & Supplies	49,977	71,508	161,686	81,800	72,000
Contractual Costs	74,517	82,638	62,322	62,286	81,637
Employee Benefits & Taxes	87,674	101,141	135,104	110,569	142,648
Other Financing Uses	2,153	6,269	6,442	6,442	6,843
Total Expenditures	479,477	559,637	642,700	502,254	585,754
Allocated Costs	38,114	34,809	51,417	38,158	43,163
Total Costs	517,591	594,446	694,117	540,412	628,917
Revenues:					
Charges for Services	-	48,232	50,000	50,000	50,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-		-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	48,232	50,000	50,000	50,000
Net Cost	$ 517,591	$ 546,214	$ 644,117	$ 490,412	$ 578,917
Percent of Costs Covered	0.00%	8.11%	7.20%	9.25%	7.95%
Net Cost in Tax Dollars	$ 3.74	$ 3.97	$ 4.68	$ 3.57	$ 4.19

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	18.05%	$ 88,505
Change in 2013 Budget vs 2012 Budget	(10.12%)	$ (65,200)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117115 RECREATION CENTER OPERATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 81,452	$ 87,190	$ 106,975	$ 78,941	$ 85,438
Equipment	-	-	800	800	800
Materials & Supplies	-	460	500	500	500
Contractual Costs	159,857	170,687	122,595	122,595	169,637
Employee Benefits & Taxes	26,637	28,934	61,920	36,464	43,597
Other Financing Uses	-	-	-	-	-
Total Expenditures	267,946	287,271	292,790	239,300	299,972
Allocated Costs	21,299	17,868	23,424	18,181	22,105
Total Costs	289,245	305,139	316,214	257,481	322,077
Revenues:					
Charges for Services	37,421	52,740	57,000	58,000	58,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	37,421	52,740	57,000	58,000	58,000
Net Cost	$ 251,824	$ 252,399	$ 259,214	$ 199,481	$ 264,077
Percent of Costs Covered	12.94%	17.28%	18.03%	22.53%	18.01%
Net Cost in Tax Dollars	$ 1.82	$ 1.84	$ 1.88	$ 1.45	$ 1.91

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	32.38%	$ 64,596
Change in 2013 Budget vs 2012 Budget	1.88%	$ 4,863

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117120 RECREATION PROGRAMS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 41,035	$ 28,803	$ 23,824	$ 22,928	$ 23,405
Equipment	-	-	-	-	-
Materials & Supplies	5,154	3,476	7,550	7,550	7,550
Contractual Costs	129,774	125,159	132,538	132,538	149,180
Employee Benefits & Taxes	10,829	8,949	4,097	4,546	4,776
Other Financing Uses	-	-	-	-	-
Total Expenditures	186,792	166,387	168,009	167,562	184,911
Allocated Costs	14,848	10,349	13,441	12,730	13,626
Total Costs	201,640	176,736	181,450	180,292	198,537
Revenues:					
Charges for Services	112,406	106,040	132,100	92,100	122,100
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	3,388	2,652	3,000	2,200	2,200
Total Revenues	115,794	108,692	135,100	94,300	124,300
Net Cost	$ 85,846	$ 68,044	$ 46,350	$ 85,992	$ 74,237
Percent of Costs Covered	57.43%	61.50%	74.46%	52.30%	62.61%
Net Cost in Tax Dollars	$ 0.62	$ 0.50	$ 0.34	$ 0.63	$ 0.54

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(13.67%)	$ (11,755)
Change in 2013 Budget vs 2012 Budget	60.17%	$ 27,887

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117121 CAMPS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 273,028	$ 273,958	$ 257,324	$ 286,928	$ 291,905
Equipment	-	-	-	-	-
Materials & Supplies	15,612	17,366	19,155	19,520	19,800
Contractual Costs	128,433	160,566	147,951	162,567	165,460
Employee Benefits & Taxes	52,022	36,808	27,219	38,608	39,425
Other Financing Uses	-	-	-	-	-
Total Expenditures	469,095	488,698	451,649	507,623	516,590
Allocated Costs	37,288	30,396	36,133	38,566	38,067
Total Costs	506,383	519,094	487,782	546,189	554,657
Revenues:					
Charges for Services	488,495	591,656	525,000	610,120	565,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	19,141	21,381	21,000	21,750	21,500
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	507,636	613,037	546,000	631,870	586,500
Net Cost	$ (1,253)	$ (93,943)	$ (58,218)	$ (85,681)	$ (31,843)
Percent of Costs Covered	100.25%	118.10%	111.94%	115.69%	105.74%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(62.84%)	$ 53,838
Change in 2013 Budget vs 2012 Budget	(45.30%)	$ 26,375

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117122 ATHLETICS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 87,398	$ 90,279	$ 87,227	$ 80,019	$ 92,374
Equipment	-	-	-	-	-
Materials & Supplies	29,648	30,605	43,172	42,072	41,540
Contractual Costs	47,705	59,083	56,241	58,236	62,840
Employee Benefits & Taxes	28,143	30,700	36,749	35,638	50,503
Other Financing Uses	-	-	-	-	-
Total Expenditures	192,894	210,667	223,389	215,965	247,257
Allocated Costs	15,333	13,103	17,871	16,408	18,220
Total Costs	208,227	223,770	241,260	232,373	265,477
Revenues:					
Charges for Services	129,585	146,642	121,200	118,785	119,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	129,585	146,642	121,200	118,785	119,000
Net Cost	$ 78,642	$ 77,128	$ 120,060	$ 113,588	$ 146,477
Percent of Costs Covered	62.23%	65.53%	50.24%	51.12%	44.82%
Net Cost in Tax Dollars	$ 0.57	$ 0.56	$ 0.87	$ 0.83	$ 1.06

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	28.95%	$ 32,889
Change in 2013 Budget vs 2012 Budget	22.00%	$ 26,417

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117123 TENNIS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 50,414	$ 46,354	$ 37,157	$ 39,479	$ 45,345
Equipment	8,498	-	8,500	8,500	8,500
Materials & Supplies	3,639	3,500	3,815	4,100	3,700
Contractual Costs	33,976	36,703	33,482	33,582	38,831
Employee Benefits & Taxes	13,049	12,851	10,998	11,652	15,265
Other Financing Uses	-	-	-	-	-
Total Expenditures	109,576	99,408	93,952	97,313	111,641
Allocated Costs	8,710	6,183	7,516	7,393	8,227
Total Costs	118,286	105,591	101,468	104,706	119,868
Revenues:					
Charges for Services	69,846	79,451	73,600	80,600	80,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	69,846	79,451	73,600	80,600	80,000
Net Cost	$ 48,440	$ 26,140	$ 27,868	$ 24,106	$ 39,868
Percent of Costs Covered	59.05%	75.24%	72.54%	76.98%	66.74%
Net Cost in Tax Dollars	$ 0.35	$ 0.19	$ 0.20	$ 0.18	$ 0.29

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	65.39%	$ 15,762
Change in 2013 Budget vs 2012 Budget	43.06%	$ 12,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117124 SPECIAL EVENTS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 25,856	$ 24,810	$ 18,657	$ 18,480	$ 22,345
Equipment	-	-	-	-	-
Materials & Supplies	60,482	95,897	262,177	80,200	80,100
Contractual Costs	21,879	24,777	19,589	19,614	24,856
Employee Benefits & Taxes	8,977	9,525	9,047	8,488	12,647
Other Financing Uses	-	-	-	-	-
Total Expenditures	117,194	155,009	309,470	126,782	139,948
Allocated Costs	9,316	9,641	24,758	9,632	10,313
Total Costs	126,510	164,650	334,228	136,414	150,261
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	94,031	120,288	86,200	88,700	88,700
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	94,031	120,288	86,200	88,700	88,700
Net Cost	$ 32,479	$ 44,362	$ 248,028	$ 47,714	$ 61,561
Percent of Costs Covered	74.33%	73.06%	25.79%	65.02%	59.03%
Net Cost in Tax Dollars	$ 0.23	$ 0.32	$ 1.80	$ 0.35	$ 0.45

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	29.02%	$ 13,847
Change in 2013 Budget vs 2012 Budget	(75.18%)	$ (186,467)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117125 SENIOR ADULT PROGRAMS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 78,324	$ 76,180	$ 74,481	$ 75,014	$ 78,750
Equipment	-	-	-	-	-
Materials & Supplies	5,533	5,315	5,390	5,530	5,630
Contractual Costs	34,448	36,486	35,969	33,969	38,545
Employee Benefits & Taxes	16,319	16,820	16,708	18,061	21,715
Other Financing Uses	-	-	-	-	-
Total Expenditures	134,624	134,801	132,548	132,574	144,640
Allocated Costs	10,701	8,384	10,604	10,072	10,658
Total Costs	145,325	143,185	143,152	142,646	155,298
Revenues:					
Charges for Services	9,772	9,629	11,000	10,000	10,000
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	9,772	9,629	11,000	10,000	10,000
Net Cost	$ 135,553	$ 133,556	$ 132,152	$ 132,646	$ 145,298
Percent of Costs Covered	6.72%	6.72%	7.68%	7.01%	6.44%
Net Cost in Tax Dollars	$ 0.98	$ 0.97	$ 0.96	$ 0.96	$ 1.05

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	9.54%	$ 12,652
Change in 2013 Budget vs 2012 Budget	9.95%	$ 13,146

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117126 SPECIAL FACILITIES ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	40,121	19,121	14,204	14,204	19,053
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	40,121	19,121	14,204	14,204	19,053
Allocated Costs	3,189	1,189	1,136	1,079	1,404
Total Costs	43,310	20,310	15,340	15,283	20,457
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	16,423	16,423	16,423	16,423	16,423
Intergovernmental	-	-	-	-	-
Total Revenues	16,423	16,423	16,423	16,423	16,423
Net Cost	$ 26,887	$ 3,887	$ (1,083)	$ (1,140)	$ 4,034
Percent of Costs Covered	37.92%	80.86%	107.06%	107.46%	80.28%
Net Cost in Tax Dollars	$ 0.19	$ 0.03	$ -	$ -	$ 0.03

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(453.86%)	$ 5,174
Change in 2013 Budget vs 2012 Budget	(472.48%)	$ 5,117

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117145 RYE TOWN PARK

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	51,160	48,913	75,000	53,018	50,000
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	51,160	48,913	75,000	53,018	50,000
Allocated Costs	-	-	-	-	-
Total Costs	51,160	48,913	75,000	53,018	50,000
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 51,160	$ 48,913	$ 75,000	$ 53,018	$ 50,000
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.37	$ 0.36	$ 0.54	$ 0.39	$ 0.36

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(5.69%)	$ (3,018)
Change in 2013 Budget vs 2012 Budget	(33.33%)	$ (25,000)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
RECREATION
117181 RYE NATURE CENTER

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	42,035	32,921	31,750	31,750	31,517
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	42,035	32,921	31,750	31,750	31,517
Allocated Costs	3,341	2,048	2,540	2,412	2,322
Total Costs	45,376	34,969	34,290	34,162	33,839
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 45,376	$ 34,969	$ 34,290	$ 34,162	$ 33,839
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.33	$ 0.25	$ 0.25	$ 0.25	$ 0.25

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(0.95%)	$ (323)
Change in 2013 Budget vs 2012 Budget	(1.32%)	$ (451)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
YOUTH PROGRAMS
117320 RYE YOUTH COUNCIL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	44,660	40,470	40,000	40,000	40,000
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	44,660	40,470	40,000	40,000	40,000
Allocated Costs	-	-	-	-	-
Total Costs	44,660	40,470	40,000	40,000	40,000
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	3,040	2,370	-	-	-
Total Revenues	3,040	2,370	-	-	-
Net Cost	$ 41,620	$ 38,100	$ 40,000	$ 40,000	$ 40,000
Percent of Costs Covered	6.81%	5.86%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.30	$ 0.28	$ 0.29	$ 0.29	$ 0.29

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	0.00%	$ -
Change in 2013 Budget vs 2012 Budget	0.00%	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
YOUTH PROGRAMS
117321 SOUTH EAST CONSORTIUM

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 4,755	$ 4,876	$ 4,824	$ 4,928	$ 5,405
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	13,972	13,972	13,972	13,972	14,163
Employee Benefits & Taxes	1,583	1,743	1,762	2,276	2,107
Other Financing Uses	-	-	-	-	-
Total Expenditures	20,310	20,591	20,558	21,176	21,675
Allocated Costs	1,614	1,281	1,645	1,609	1,597
Total Costs	21,924	21,872	22,203	22,785	23,272
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 21,924	$ 21,872	$ 22,203	$ 22,785	$ 23,272
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.16	$ 0.16	$ 0.16	$ 0.17	$ 0.17

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	2.14%	$ 487
Change in 2013 Budget vs 2012 Budget	4.81%	$ 1,069

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
CULTURE
117410 RYE FREE READING ROOM

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	1,155,000	1,083,712	1,087,066	1,087,066	1,080,000
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,155,000	1,083,712	1,087,066	1,087,066	1,080,000
Allocated Costs	-	-	-	-	-
Total Costs	1,155,000	1,083,712	1,087,066	1,087,066	1,080,000
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 1,155,000	$ 1,083,712	$ 1,087,066	$ 1,087,066	$ 1,080,000
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 8.34	$ 7.88	$ 7.89	$ 7.91	$ 7.82

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(0.65%)	$ (7,066)
Change in 2013 Budget vs 2012 Budget	(0.65%)	$ (7,066)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
CULTURE
117450 SQUARE HOUSE MUSEUM

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	26,664	17,604	27,850	18,632	27,912
Contractual Costs	78,367	83,675	79,563	79,563	71,794
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	105,031	101,279	107,413	98,195	99,706
Allocated Costs	8,349	6,299	8,593	7,460	7,347
Total Costs	113,380	107,578	116,006	105,655	107,053
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 113,380	$ 107,578	$ 116,006	$ 105,655	$ 107,053
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.82	$ 0.78	$ 0.84	$ 0.77	$ 0.78

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	1.32%	$ 1,398
Change in 2013 Budget vs 2012 Budget	(7.72%)	$ (8,953)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CULTURE & RECREATION
CULTURE
117460 RYE ARTS CENTER

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	4,855	5,596	5,526	5,526	5,600
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	4,855	5,596	5,526	5,526	5,600
Allocated Costs	386	348	442	420	413
Total Costs	5,241	5,944	5,968	5,946	6,013
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 5,241	$ 5,944	$ 5,968	$ 5,946	$ 6,013
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.04	$ 0.04	$ 0.04	$ 0.04	$ 0.04

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	1.13%	$ 67
Change in 2013 Budget vs 2012 Budget	0.75%	$ 45

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
GENERAL ENVIRONMENT
118020 PLANNING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 149,719	$ 152,315	$ 152,297	$ 147,646	$ 153,667
Equipment	-	415	2,000	2,415	2,000
Materials & Supplies	4,244	4,176	7,067	4,500	7,450
Contractual Costs	19,489	18,206	20,073	17,723	15,638
Employee Benefits & Taxes	71,579	80,683	93,186	86,437	100,396
Other Financing Uses	-	-	-	-	-
Total Expenditures	245,031	255,795	274,623	258,721	279,151
Allocated Costs	19,478	15,910	21,970	19,656	20,570
Total Costs	264,509	271,705	296,593	278,377	299,721
Revenues:					
Charges for Services	102,026	51,267	50,300	101,856	55,300
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	3,600	3,200	3,200	3,700	3,700
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	105,626	54,467	53,500	105,556	59,000
Net Cost	$ 158,883	$ 217,238	$ 243,093	$ 172,821	$ 240,721
Percent of Costs Covered	39.93%	20.05%	18.04%	37.92%	19.68%
Net Cost in Tax Dollars	$ 1.15	$ 1.58	$ 1.76	$ 1.26	$ 1.74

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	39.29%	$ 67,900
Change in 2013 Budget vs 2012 Budget	(0.98%)	$ (2,372)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
SANITATION
118120 SANITARY SEWERS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 171,893	$ 177,017	$ 165,674	$ 159,190	$ 167,425
Equipment	-	-	-	-	3,000
Materials & Supplies	29,225	30,464	30,625	30,625	31,606
Contractual Costs	107,919	113,151	55,781	55,781	54,375
Employee Benefits & Taxes	76,366	89,975	94,986	93,312	110,724
Other Financing Uses	6,209	19,855	20,697	20,697	21,512
Total Expenditures	391,612	430,462	367,763	359,605	388,642
Allocated Costs	31,129	26,774	29,422	27,321	28,639
Total Costs	422,741	457,236	397,185	386,926	417,281
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	5,460	5,460	5,460	5,460	5,460
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	5,460	5,460	5,460	5,460	5,460
Net Cost	$ 417,281	$ 451,776	$ 391,725	$ 381,466	$ 411,821
Percent of Costs Covered	1.29%	1.19%	1.37%	1.41%	1.31%
Net Cost in Tax Dollars	$ 3.01	$ 3.29	$ 2.84	$ 2.77	$ 2.98

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	7.96%	$ 30,355
Change in 2013 Budget vs 2012 Budget	5.13%	$ 20,096

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
SANITATION
118140 STORM DRAINS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 85,329	$ 85,292	$ 77,960	$ 74,512	$ 78,440
Equipment	-	-	-	-	-
Materials & Supplies	1,787	1,524	2,000	2,000	1,500
Contractual Costs	53,454	54,593	73,855	44,000	42,499
Employee Benefits & Taxes	41,869	48,305	46,909	44,639	53,342
Other Financing Uses	16,451	83,262	86,409	86,409	90,569
Total Expenditures	198,890	272,976	287,133	251,560	266,350
Allocated Costs	15,810	16,979	22,971	19,112	19,627
Total Costs	214,700	289,955	310,104	270,672	285,977
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 214,700	$ 289,955	$ 310,104	$ 270,672	$ 285,977
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 1.55	$ 2.11	$ 2.25	$ 1.97	$ 2.07

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	5.65%	$ 15,305
Change in 2013 Budget vs 2012 Budget	(7.78%)	$ (24,127)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
SANITATION
118160 REFUSE & GARBAGE

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 874,815	$ 893,858	$ 916,060	$ 893,696	$ 918,383
Equipment	-	-	-	-	-
Materials & Supplies	220,562	257,196	239,800	239,800	259,000
Contractual Costs	286,415	307,634	320,157	320,157	317,667
Employee Benefits & Taxes	499,281	529,640	588,077	631,140	764,283
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,881,073	1,988,328	2,064,094	2,084,793	2,259,333
Allocated Costs	149,527	123,672	165,131	158,390	166,487
Total Costs	2,030,600	2,112,000	2,229,225	2,243,183	2,425,820
Revenues:					
Charges for Services	750	690	1,000	1,500	1,500
Charges to Other Governments	-	6,650	3,500	3,500	3,500
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	37,645	37,645	37,645	37,645	37,645
Intergovernmental	-	-	-	-	-
Total Revenues	38,395	44,985	42,145	42,645	42,645
Net Cost	$ 1,992,205	$ 2,067,015	$ 2,187,080	$ 2,200,538	$ 2,383,175
Percent of Costs Covered	1.89%	2.13%	1.89%	1.90%	1.76%
Net Cost in Tax Dollars	$ 14.38	$ 15.04	$ 15.88	$ 16.00	$ 17.26

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	8.30%	$ 182,637
Change in 2013 Budget vs 2012 Budget	8.97%	$ 196,095

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
SANITATION
118161 RECYCLING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 343,395	$ 347,791	$ 361,995	$ 355,170	$ 356,275
Equipment	-	-	-	-	-
Materials & Supplies	5,558	5,631	4,800	6,000	6,000
Contractual Costs	166,350	176,039	204,185	204,185	188,754
Employee Benefits & Taxes	185,732	206,343	248,604	248,633	307,695
Other Financing Uses	-	-	-	-	-
Total Expenditures	701,035	735,804	819,584	813,988	858,724
Allocated Costs	55,725	45,766	65,568	61,842	63,278
Total Costs	756,760	781,570	885,152	875,830	922,002
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	13,427	19,308	13,500	11,000	11,000
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	13,427	19,308	13,500	11,000	11,000
Net Cost	$ 743,333	$ 762,262	$ 871,652	$ 864,830	$ 911,002
Percent of Costs Covered	1.77%	2.47%	1.53%	1.26%	1.19%
Net Cost in Tax Dollars	$ 5.36	$ 5.55	$ 6.33	$ 6.29	$ 6.60

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	5.34%	$ 46,172
Change in 2013 Budget vs 2012 Budget	4.51%	$ 39,350

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
SANITATION
118170 STREET CLEANING

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 30,182	$ 30,761	$ 32,185	$ 31,063	$ 32,185
Equipment	-	-	-	-	-
Materials & Supplies	2,345	4,270	6,000	6,000	6,000
Contractual Costs	45,991	47,701	7,408	7,408	6,948
Employee Benefits & Taxes	14,561	16,370	14,286	19,521	17,272
Other Financing Uses	-	-	-	-	-
Total Expenditures	93,079	99,102	59,879	63,992	62,405
Allocated Costs	7,399	6,164	4,790	4,862	4,599
Total Costs	100,478	105,266	64,669	68,854	67,004
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 100,478	$ 105,266	$ 64,669	$ 68,854	$ 67,004
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.73	$ 0.77	$ 0.47	$ 0.50	$ 0.49

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(2.69%)	$ (1,850)
Change in 2013 Budget vs 2012 Budget	3.61%	$ 2,335

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
COMMUNITY ENVIRONMENT
118510 COMMUNITY BEAUTIFICATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 260,865	$ 252,604	$ 280,002	$ 278,708	$ 306,597
Equipment	4,977	7,785	18,250	18,250	5,000
Materials & Supplies	17,616	19,545	29,610	29,610	20,600
Contractual Costs	175,523	171,434	188,546	188,546	177,598
Employee Benefits & Taxes	114,932	120,297	141,349	150,023	190,229
Other Financing Uses	-	-	-	-	-
Total Expenditures	573,913	571,665	657,757	665,137	700,024
Allocated Costs	45,620	35,557	52,622	50,533	51,584
Total Costs	619,533	607,222	710,379	715,670	751,608
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 619,533	$ 607,222	$ 710,379	$ 715,670	$ 751,608
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 4.47	$ 4.42	$ 5.16	$ 5.20	$ 5.44

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	5.02%	$ 35,938
Change in 2013 Budget vs 2012 Budget	5.80%	$ 41,229

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
COMMUNITY ENVIRONMENT
118511 RODENT & INSECT CONTROL

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ 4,846	$ 5,441	$ 5,084	$ 5,709
Equipment	-	-	-	-	-
Materials & Supplies	-	20	150	150	150
Contractual Costs	593	1,138	647	647	627
Employee Benefits & Taxes	2,277	3,626	3,419	3,935	4,693
Other Financing Uses	-	-	-	-	-
Total Expenditures	2,870	9,630	9,657	9,816	11,179
Allocated Costs	228	599	773	746	824
Total Costs	3,098	10,229	10,430	10,562	12,003
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 3,098	$ 10,229	$ 10,430	$ 10,562	$ 12,003
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.02	$ 0.07	$ 0.08	$ 0.08	$ 0.09

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	13.64%	$ 1,441
Change in 2013 Budget vs 2012 Budget	15.08%	$ 1,573

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
COMMUNITY ENVIRONMENT
118560 SHADE TREE SERVICES

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 285,107	$ 269,282	$ 254,040	$ 259,914	$ 277,592
Equipment	-	-	-	-	-
Materials & Supplies	8,407	8,748	16,240	16,240	14,500
Contractual Costs	60,999	71,141	96,873	96,873	96,001
Employee Benefits & Taxes	156,883	167,745	164,035	187,319	224,660
Other Financing Uses	-	-	-	-	-
Total Expenditures	511,396	516,916	531,188	560,346	612,753
Allocated Costs	40,651	32,152	42,496	42,572	45,153
Total Costs	552,047	549,068	573,684	602,918	657,906
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Cost	$ 552,047	$ 549,068	$ 573,684	$ 602,918	$ 657,906
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 3.98	$ 3.99	$ 4.17	$ 4.38	$ 4.76

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	9.12%	$ 54,988
Change in 2013 Budget vs 2012 Budget	14.68%	$ 84,222

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
NATURAL RESOURCES
118710 CONSERVATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Materials & Supplies	-	-	-	-	-
Contractual Costs	3,308	3,843	3,669	3,533	3,689
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	3,308	3,843	3,669	3,533	3,689
Allocated Costs	263	239	294	268	272
Total Costs	3,571	4,082	3,963	3,801	3,961
Revenues:					
Charges for Services	3,360	3,645	800	800	800
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	1,925	1,675	1,000	1,000	1,000
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Revenues	5,285	5,320	1,800	1,800	1,800
Net Cost	$ (1,714)	$ (1,238)	$ 2,163	$ 2,001	$ 2,161
Percent of Costs Covered	148.00%	130.33%	45.42%	47.36%	45.44%
Net Cost in Tax Dollars	$ -	$ -	$ 0.02	$ 0.01	$ 0.02

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	8.00%	$ 160
Change in 2013 Budget vs 2012 Budget	(0.09%)	$ (2)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

HOME AND COMMUNITY SERVICES
NATURAL RESOURCES
118760 DISASTER PREPAREDNESS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ -	$ -	$ -	$ -	$ -
Equipment	24,791	55,802	-	-	-
Materials & Supplies	-	18,125	-	100,480	-
Contractual Costs	-	69,357	-	-	-
Employee Benefits & Taxes	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	24,791	143,284	-	100,480	-
Allocated Costs	1,971	8,912	-	7,634	-
Total Costs	26,762	152,196	-	108,114	-
Revenues:					
Charges for Services	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund	-	-	-	-	-
Intergovernmental	201,528	-	-	297,809	-
Total Revenues	201,528	-	-	297,809	-
Net Cost	$ (174,766)	$ 152,196	$ -	$ (189,695)	$ -
Percent of Costs Covered	753.04%	0.00%	100.00%	275.46%	100.00%
Net Cost in Tax Dollars	$ -	$ 1.11	$ -	$ -	$ -

	Percent	Dollar
Change in 2013 Budget vs 2012 Forecast	(100.00%)	$ 189,695
Change in 2013 Budget vs 2012 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

INTERFUND TRANSFERS

Resources Required	2010 Budget	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Transfers Out:					
Capital Projects Fund	847,516	288,291	-	12,320	105,000
Building & Vehicle Fund	110,000	85,000	-	-	90,000
Total Transfers Out	957,516	373,291	-	12,320	195,000
Transfers In:					
Capital Projects Fund	200,000	-	-	-	-
Building & Vehicle Fund	-	-	35,000	35,000	-
K.T. Woods Fund	-	-	-	-	-
Total other financing sources	$ 200,000	$ -	$ 35,000	$ 35,000	$ -
Percent of Costs Covered	20.89%	0.00%	N/A	284.09%	0.00%
Net Cost	$ 757,516	$ 373,291	$ (35,000)	$ (22,680)	$ 195,000
Net Cost in Tax Dollars	$ 5.47	$ 2.72	$ -	$ -	$ 1.41

	Percent	Dollar
Change in Recommended Budget vs Forecast	-959.79%	$ 217,680
Change in Recommended Budget vs Current Budget	-657.14%	$ 230,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
ASSESSOR'S OFFICE				
GENERAL				
Standard Photocopy Fee				
Letter/Legal per page		1999	0.25	0.25
MAPS				
City Maps 3'x5"		1996	15.00	15.00
Aerial Map		1996	15.00	15.00
Drain & Sewer map from blueprints (blue on white)		1996	60.00	60.00
Standard Tax Map		1996	15.00	15.00
Tax index map (40"x64")		1996	15.00	15.00
Topographical maps		1996	60.00	60.00
BOARD OF APPEALS				
GENERAL				
Multi & Commercial Appeals	197-84	2012	500.00	500.00
Single Family Appeals	197-84	2012	300.00	300.00
Adjourned Applications		2003	100.00	100.00
Revised Plans		2003	75.00	75.00
BUILDING				
ELECTRICAL				
Electrical permits in existing building where a building permit is not required: for multiple residences, commercial or industrial buildings	68-12	2011	100.00	100.00
Electrical Permits in existing buildings where a building permit is not required: for one & two family dwellings with contracts valued at $500 or more	68-12	2011	70.00	70.00
GENERAL				
Building Permits (1) - minimum fee	68-12	2011	75.00	75.00
Building Permits (2a) - add'l charge per $1,000 est. work (residential)	68-12	2011	16.00	17.00
Building Permits (2b) - add'l charge per $1,000 est. work commercial)	68-12	2012	30.00	30.00
Building Permit (3) - penalty for work begun without permit	68-12D, 197-84E	2003	1,000.00	1,000.00
Certificate for Commercial Buildings	68-12	2011	175.00	175.00
Certificate of Occupancy: to be paid with application for building permit	68-12	2011	100.00	100.00
Changes in Approved Plans	68-12	2011	100.00	100.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
Demolition Permits - Commercial and residential structures	68-12	2010	2,000.00	2,000.00
Demo Pmts - In-ground pools tennis crts detached garages	68-12	2010	750.00	750.00
Demo Pmts - Sheds, above ground pools, pool decks, gazebo	68-12	2011	200.00	200.00
New Certificate for old buildings	68-12	2011	100.00	100.00
Search for Municipal Records / Pre-date letters		2006	80.00	80.00
PLUMBING				
Oil or gas heating permits in existing building w/o building permit required:				
New heating equipment installation or replacement	68-12	2011	100.00	150.00
Plumbing - No building permit required (min)	68-12	2011	70.00	70.00
Plumbing - for each fixture above 5	68-12	2011	5.00	5.00
Sewer or storm drain connection (per)	68-12	2011	70.00	70.00
CITY CLERK				
ALARMS				
Alarms permit - Fire/Burglar	46-5	2006	35.00	35.00
False alarm: 2nd call per annum*(Requires change to Code)	46-8	2010	50.00	50.00
False alarm: 3rd, 4th call each per annum		2003	100.00	100.00
False alarm: over 4 per annum		2003	200.00	200.00
FIRE PREVENTION				
Explosive Inspection Fee	98-41	2005	115.00	115.00
Fireworks Display (each)	98-45	2010	750.00	750.00
Installation of liquefied petroleum gas	98-82	2005	57.00	57.00
Place of assembly 100 or more people	98-101	2005	115.00	115.00
Storage of Flammable liquids (permits & insp.)	98-51	2005	115.00	115.00
Storage of lumber (in excess of 100,000 bd. ft.)	98-85	2005	57.00	57.00
Storage of underground tanks <1100 gal.(permits & insp.)	98-57	2005	57.00	57.00
Storage of underground tanks >1100 gal. (permits & insp.)		2005	115.00	115.00
Welding & cutting	98-130	2001	55.00	55.00
GENERAL				
Auctioneer	56-3	2010	500.00	500.00
Birth Certificate	NYS-Governed		10.00	10.00
Blasting Permit	98-41	2012	300.00	300.00
Cabaret	50-5	2012	200.00	200.00
Christmas Tree Sale Refundable Bond	98-124	2001	45.00	45.00
Christmas Tree Sales: Inspection	98-124	2003	100.00	100.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
Code of the City of Rye	AT-COST	2005	300.00	300.00
Code of the City of Rye - Supplement		2005	60.00	n/a
Codes: Zoning	AT-COST	2005	30.00	n/a
Coin operated Dry Cleaning Establishment	98-29	2005	90.00	n/a
Coin operated Laundry: Establishment	98-36	2005	90.00	n/a
Death Transcript	NYS-Governed		10.00	10.00
Dog License: Nuetered Dog - Owner's Cost	76-5	2012	14.00	14.00
Breakdown of Owner's Cost:				
City of Rye Fee	76-5	2012	13.00	13.00
NYS Fee	NYS-Governed		1.00	1.00
Dog License: Non-Nuetered Dog - Owner's Cost		2012	22.00	22.00
Breakdown of Owner's Cost:				
City of Rye Fee	76-5	2012	19.00	19.00
NYS Fee	NYS-Governed		3.00	3.00
Dog Redemption: with current license	76-4	1977	10.00	n/a
Dog Redemption: without current license	76-4	1977	25.00	n/a
Dry Cleaning Establishment	98-22	2005	90.00	90.00
Debris Collection Container:	167-14	2001	40.00	40.00
Filming: Private Property	93-6	2012	450.00	450.00
Filming: Public Property (Maximum)	93-6	2012	25,000.00	25,000.00
Filming: Public Property (Minimum)	93-6	2001	1,600.00	1,600.00
Junk Merchant: Establish place of business	113-4	2005	275.00	n/a
Junk Peddler	113-4	2005	60.00	n/a
Laundromat	121-4	2005	150.00	n/a
Marriage License	NYS-Governed	2003	40.00	40.00
Marriage Transcript	NYS-Governed	2002	10.00	10.00
Non-refundable Bid fee (per every $50 of bid)		2001	15.00-100.00	15.00-100.00
Other Pamphlet Codes	AT-COST		8.00	8.00
Peddler, Hawker, Solicitor	144-6	2012	300.00	300.00
Additional Permit Issued			n/a	75.00
Lost Permit Replacement			n/a	5.00
Sign posting @ Boston Post Road & Cross Street		2011	35.00	35.00
Tourist Park or Camp App. 5 units or less	157-9	2001	50.00	n/a
Tourist Park or Camp App. 6 units or less	157-9	2001	10.00	n/a
Tourist Park or Camp license (per unit)	157-12	2001	60.00	n/a

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
MECHANICAL INSTALLATION LICENSE				
Gas Heat	68-12	2012	150.00	150.00
Oil Heat	68-12	2012	150.00	150.00
MISCELLANEOUS LICENSES				
Bowling Alleys	50-5	2005	90.00	n/a
Circus	50-5	2005	90.00	n/a
Driving Range	50-5	2005	90.00	n/a
Miniature Golf	50-5	2005	90.00	n/a
Moving Picture House	50-5	2005	90.00	n/a
Public Exhibition	50-5	2005	90.00	90.00
Public Hall	50-5	2005	90.00	90.00
Shooting Gallery	50-5	2005	90.00	n/a
Skating Rink	50-5	2012	90.00	n/a
Taxi Cab License	180-12	2012	130.00	130.00
Taxi Driver License	180-8	2012	75.00	75.00
Theater	50-5	2005	90.00	n/a
PARKING				
Non-Resident Commuter (Includes Tax)	191-47	2011	720.00	720.00
Resident Commuter (Includes Tax)	191-47	2011	720.00	720.00
Merchant Parking (Non-Taxable)	191-47	2011	410.00	420.00
Taxi Stall Rental (Plus tax)	2005	2005	700.00	700.00
Guest Parking Overnight (max. 14 days per night)		2012	10.00	10.00
Replacement Sticker (without old sticker)	191-47	2012	60.00	60.00
Replacement Sticker (with old sticker)	191-47	2012	10.00	10.00
Resident All Day/All Night	191-47	2012	684.00	684.00
Resident All Night	191-47	2012	342.00	342.00
Special Permits (Theo. Fremd Lot)*		2003	n/a	n/a
Commuter Parking Waitlist Fee (Per Year)		2012	50.00	50.00
Commuter Meters - Daily Rate (12 hours)		2011	4.00	5.00
Paystation rate per hour		2012	1.00	1.00
*N/A for 2012 due to work on Theo Fremd Wall				
PARKING VIOLATIONS				
No Handicapped Permit (including NYS Surcharge)	191-32 to191-35	2011	150.00	150.00
Parking in Front of a Fire Hydrant	191-32 to191-35	2011	150.00	150.00
Beach Area Parking	191-32 to191-35	2011	75.00	75.00
Parking on the Street During the Snow Ordinance	191-32 to191-35	2011	75.00	75.00
Parking in a Crosswalk	191-32 to191-35	2011	75.00	75.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
ENGINEERING				
GENERAL				
Constructed or Replaced Curb		1993	30.00	30.00
Constructed or Replaced Depressed Curb (min)		1993	30.00	30.00
Constructed or Replaced Driveway (min)		1993	30.00	30.00
Constructed or Replaced Sidewalks (min)	167-8	1993	30.00	30.00
Construction Debris Containers (per day)	167-14	1997	50.00	50.00
Street Obstructions, Storage of Materials, Operating Machinery, loading & unloading, scaffolding & bridging	167-13	1993	100.00	100.00
Street Opening: Curbing-Asphalt/Concrete/Flag		1997	180.00	180.00
Street Opening: Sidewalk Area-Asphalt/Concrete/Flag		1997	180.00	180.00
Street Opening: Street Area-Asphalt	167-9	1997	180.00	180.00
Street Opening: Street Area-Concrete		1997	180.00	180.00
Street Opening: Test Holes (keyhole method) (each)	167-9	1990	60.00	60.00
Street Opening: Unpaved Areas		1997	180.00	180.00
Street Opening Permit Surcharge		2003	175.00	175.00
Street Opening Public Service Fee(per LF, over 72 FT length)	167-9	2010	2.50	2.50
Surface Water Control Application fee (Stand Alone)	173-9	2003	150.00	200.00
STREETS/SIDEWALKS				
Construction Manhole/Catch Basin (min)		2012	180.00	180.00
Driving Pipes (min)		2012	100.00	100.00
Install Underground Tank/Vault (min)		2012	110.00	110.00
Plumbing Connection to Structures: Manholes/Catch Basin (min)	1.67	2012	45.00	45.00
Plumbing Connection to Structures: Sewer or Drain Line (min)		2012	35.00	35.00
FIRE				
GENERAL				
Inspection Fee (per inspection)		2012	135.00	135.00
Return Inspection		2012	50.00	50.00
Tank Removal Inspection		2010	100.00	100.00
PLANNING				
COASTAL ZONE MANAGEMENT				
Waterfront Consistency Review Application	73-6	2012	825.00	825.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
GENERAL				
Copies of Subdivision or site plans - complete sets only (per sheet)		2012	12.00	12.00
SITE PLAN REVIEW				
Informal review	197-84.F. (1) (A)	2012	675.00	n/a
Preliminary Application (up to 10 parking spaces)	197-84.F. (1) (B)	2012	985.00	1,000.00
Preliminary Application - Add'l charge per required parking space over 10 spaces		2012	30.00	n/a
Modification or Extension of Preliminary Application	197-84.F. (1) (D)	2012	825.00	n/a
Final Application (up to 10 parking spaces)	197-84.F. (1) (C)	2012	1,225.00	1,300.00
Final Application - Add'l charge per required parking space over 10		2012	30.00	n/a
Modification or Extension of Preliminary Application	197-84.F. (1) (G)	2012	900.00	n/a
Inspection Fee (Fee + 7.0% cost of improvement)	197-84.F. (1) (H)	2012	550.00	550.00
Construction and Use without prior approval	197-84.F. (1) (J)	2006	2,730.00	2,800.00
Modification of Tree Preservation Plan by the City Planner		2012	500.00	500.00
Tree Replacement, fee in lieu of	170-15.D. (9)	2012	1,850.00	1,900.00
SUBDIVISION REVIEW				
Informal Review	170-5.D.	2012	450.00	675.00
Preliminary Application	170-6.B. (4)	2012	825.00	825.00
Preliminary Application - Add'l charge per lot		2012	390.00	390.00
Waiver of Preliminary Application - Add'l charge per lot		2012	360.00	n/a
Modification or Extension of Preliminary Application	170-11.B.	2012	650.00	n/a
Final Application	170-7.A.	2012	1,120.00	1,120.00
Final Application - Add'l charge per lot		2012	385.00	385.00
Modification or Extension of Final Application	170-11.B.	2012	675.00	n/a
Waiver of Penalty Application	170-7.A.	2012	550.00	n/a
Inspection Fee - 7% of cost of improvement plus $50 per lot, or $500, whichever is greater	170-8.B. (3)	2012	550.00	550.00
Modification of Tree Preservation Plan by City Planner		2012	500.00	500.00
Tree Replacement, fee in lieu of	170-17.A.(1)	2012	1,850.00	1,900.00
Fee in lieu of Parkland - In trust-minimum (dollars per square foot of lot area)	170-17.A. (1)	2012		
R-1 One Family District			0.14	0.14
R-2 One Family District			0.25	0.25
R-3 One Family District			0.35	0.35

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
R-3 One Family District (Floodplain)			0.25	0.25
R-4 One Family District			0.40	0.40
R-4 One Family District (Floodplain)			0.25	0.25
R-5 One Family District			0.49	0.49
R-5 One Family District (Floodplain)			0.25	0.25
R-6 One Family District			0.57	0.57
R-6 One Family District (Floodplain)			0.25	0.25
RT Two-Family district (1 and 2 Family Residence)			0.57	0.57
RS School & Church District (1 Family Residence)			0.35	0.35
RA-1 District (1 Family Residence)			0.57	0.57
RA-1 District (2 Family Residence)			0.41	0.41
RA-2 District (1 Family Residence)			0.57	0.57
RA-2 District (2 Family Residence)			0.49	0.49
RA-3 District (1 and 2 Family Residence)			0.57	0.57
RA-4 District (1 and 2 Family Residence)			0.57	0.57
B-1 Business District (1 and 2 Family Residence)			0.57	0.57
Apportionment Application	170-11.C.	2012	650.00	650.00
Construction and Use without prior approval	170-6.B.	2006	2730.00	2730.00
RE-ZONING APPLICATIONS		2012	1120.00	1300.00
WETLANDS/WATER COURSES				
Application Fee	195	2012	985.00	985.00
Inspection Fee	195	2012	550.00	550.00
Appeal of Determination	195	2012	550.00	550.00
Extension of Prior Approval		2012	600.00	600.00
Outdoor Dining Fee		2009	500.00	500.00
POLICE				
GENERAL				
Auxiliary Police Services Event Fee		2012	200.00	200.00
Defensive Driving Course		2012	50.00	50.00
Fingerprinting Fees		2012	100.00	100.00
Good Conduct Certificates		2012	75.00	75.00
Mooring Permits (per permit)		2003	150.00	150.00
Police report copies (per copy)		1990	0.25	0.25
Redemption of Shopping Carts	164-6	2012	50.00	50.00
Reprints of Photographs		2012	30.00	30.00
Subpoena Fees for Records (min)		2012	30.00	30.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
LOCAL ORDINANCE				
Failure to shovel snow after a storm	167-48	2011	50.00	50.00
PUBLIC WORKS				
GENERAL				
Collection of bulky metals at curbside (minimum)	157-34	2012	35.00	35.00
Collection of bulky waste in excess of 2 cubic yards (min)	157-34	2012	35.00	35.00
Penalty for amounts not paid within 60 days	157-34	2001	25.00	25.00
Penalty for amounts not paid within 90 days	157-34	2001	25.00	25.00
Add'l penalty for amounts not paid if collection by levy is required	157-34	2001	25.00	25.00
RECREATION				
ATHLETIC FIELD USE SURCHARGE (per person/per prog)		2011	15.00	15.00
BUILDING FEES				
Auditorium (per hour)		2009	100.00	100.00
Other Rooms (per hour)		2009	75.00	75.00
Auditorium: Non-Profit/Co-Sponsor Rate (per hour)		2009	75.00	75.00
Other Rooms: Non-Profit/Co-Sponsor Rate (per hour)		2009	50.00	50.00
New Multi Purpose Room (4 Hours)		2011	575.00/675.00	575.00/675.00
Birthday Party: Basic Program (two hours)		2011	200.00/300.00	200.00/300.00
Private Party: Other rooms (each)		2011	475.00/575.00	475.00/575.00
Maintenance Coverage (per hour) Full-time		2006	50.00	50.00
Maintenance Coverage (per hour) Part-time		2006	35.00	35.00
Alcohol Permit Fee		2010	50.00	50.00
Security Deposit (Refundable)		2011	100.00	100.00
DAY CAMP				
Day Camp - 1/2 day program (resident)		2012	575.00	585.00
Day Camp - 2 week session (resident)		2012	505.00	515.00
Day Camp - 6 week basic (non-resident)		2012	1,480.00	1,510.00
Day Camp - 6 week basic (resident)		2012	730.00	745.00
Day Camp - 6 week extended program (resident)		2012	1,145.00	n/a
Day Camp - Swim group		2011	80.00	80.00
Day Camp - Swim lessons (with group)		2011	115.00	115.00
Kiddy Camp (resident)		2012	670.00	680.00
Kiddy Camp - 2 week session (resident)		2012	475.00	n/a
Registration fee after deadline		2010	180/30 wk	180/30 wk
Camp 78 - 6 weeks		2012	1,020.00	1,260.00
Camp 78 - 2 weeks		2012	500.00	n/a

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2012	2013
Camp 78 - 1 weeks			n/a	210.00
Camp Withdrawal Fee		2011	100.00	25/wk
INDOOR RECREATION				
Daily Fees (resident & non-resident)		2010	5.00/10.00	5.00/10.00
OUTDOOR RECREATION				
All day field permit (10am-6pm)		2011	700.00	700.00
Field permit (2 hrs.)		2011	200.00	200.00
Field/Facility Use - Basketball - Outdoor lights (2hrs)		2009	160.00	160.00
Softball - Men's Adult (per team)		2011	360.00	360.00
Softball - Woman's Adult (per team)		2011	315.00	315.00
PICNIC				
Non-profit/Police/Fire		2012	50.00	50.00
Refundable Deposit (Part of Fee)		2011	50.00	50.00
Weekday Picnic (4-Dark)		2011	165.00	165.00
Up to 75 (Resident/Non Resident)		2011	200.00/300.00	200.00/300.00
75 to 150 (Resident/Non Resident)		2011	400.00/500.00	400.00/500.00
TENNIS				
Permit - Adult (19 & over)		2011	110.00	110.00
Permit - Family (max. 5)		2011	285.00	285.00
Permit - Individual (non-resident)		2011	220.00	220.00
Permit - Junior (6-13 /14-18 years)		2011	60.00	60.00
Permit - Senior (60+)		2011	75.00	75.00
Clinic - Adult Tennis (4 classes)		2012	$90/$115	$90/$115
Clinic - Youth Tennis (4 classes)		2011	$80/$90	$80/$90
Daily Fee (resident only)		2011	13.00/7.00	13.00/7.00
Guest of Permit Holder - Hourly fee		2011	13.00/7.00	13.00/7.00
Private lessons: Per half hour		2011	38.00	38.00
Private lessons: Per hour		2011	52.00	52.00
Non-Resident Senior		2011	145.00	145.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CABLE TV FUND

The Cable TV Fund is a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

The Cable TV Fund is used to account for the franchise fees received from Cablevision of Westchester, less City taxes rebated to that firm. Donations and miscellaneous service fees generated by Rye Television (RTV), the City's television production center, are also credited to this fund. Likewise, the Cable TV Fund accounts for costs associated with the operation and supervision of community access cable television programming, and the administration of the cable television franchise.

RCTV operates cooperatively with the Rye City School District to provide a blend of programming produced by the municipality, the school districts, and community members for local Cablevision local channels 75, 76, and 77 and Verizon local channels 33, 39, and 40. It is coordinated by a Cable Television Coordinator, and the City Council appoints an advisory Cable Television Committee.

CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Cable Television

Description

To increase and improve citizen understanding, awareness, and participation in City government by providing effective communication through Rye Television's (RTV) government access facility, while also providing production facilities and services for community users for their own self-expression. Rye Television is a public, educational, and governmental access facility operated jointly by the City of Rye and Rye City School District. Programs are produced for Cablevison local channels 75, 76, and 77 and Verizon local channels 33, 39 and 40.

2012 Accomplishments

- Launched public access website in February. The entire site was designed to include public stream, video-on-demand, facebook and twitter feeds, a community calendar, nor-for-profit space, schedules and news
- Architectural designs completed for new studio
- Expand not-for-profit outreach to include taping requested NFP events when staff is available
- Launch new internship program through SUNY Purchase
- Joined the membership of National Association of Telecom Officers and Advisors (NATOA)

2013 Highlights

- Upgrade microphone system for Council workshop meetings
- Upgrade of City Hall server playback system
- Complete equipment list for future studio and create bid specs

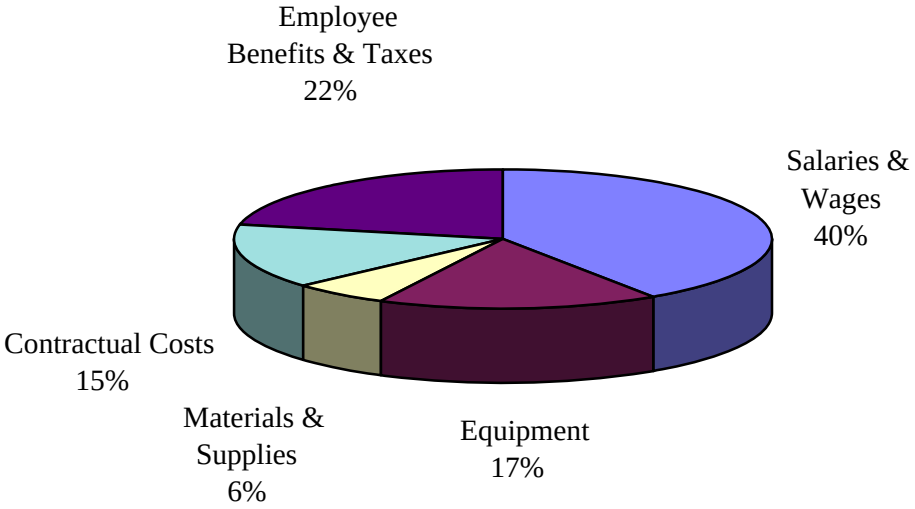
Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 381,319	$ 350,840	$ 352,025	$ 351,700	0.25%
Total Expenditures	351,094	415,393	311,688	320,453	-22.86%
Net Margin	$ 30,225	$ (64,553)	$ 40,337	$ 31,247	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Cable TV	2	2	1
Department Total	2	2	1

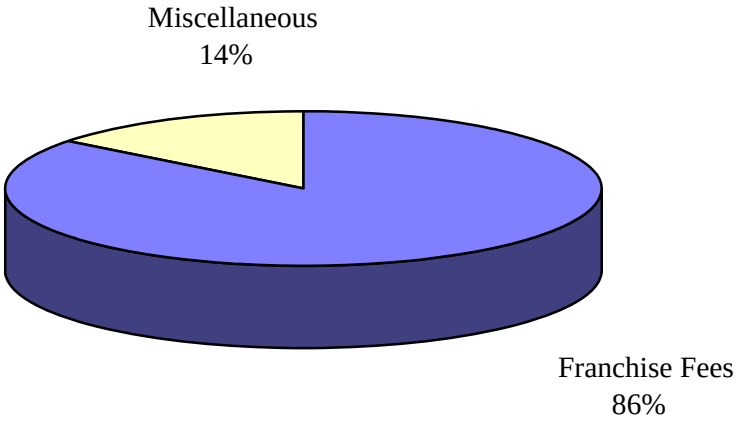
Performance Measures	**2011 Actual**	**2012 Target**	**2013 Target**	**Percent Change**
Total hours of programming	*430.00*	*450.00*	*450.00*	0.00%

CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

257400 RTV OPERATIONS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 136,248	$ 141,094	$ 150,572	$ 131,428	$ 129,572
Equipment	35,444	98,507	66,735	57,734	55,000
Materials & Supplies	9,868	17,587	19,819	15,379	18,820
Contractual Costs	11,890	11,322	55,777	38,844	47,513
Employee Benefits & Taxes	42,160	82,584	122,490	68,303	69,548
Total Costs	235,610	351,094	415,393	311,688	320,453
Revenues:					
Franchise Fees	294,179	329,624	300,000	300,000	300,000
Charges for Services	600	375	375	825	750
Use of Money and Property	430	147	200	300	200
Miscellaneous	50,385	51,173	50,265	50,900	50,750
Total Revenues	345,594	381,319	350,840	352,025	351,700
Net Margin	109,984	30,225	(64,553)	40,337	31,247
Assigned Fund Balance, January 1	304,198	414,182	64,553	444,407	484,744
Assigned Fund Balance, December 31	$ 414,182	$ 444,407	$ -	$ 484,744	$ 515,991
Percent of Costs Covered	146.68%	108.61%	84.46%	112.94%	109.75%

In fiscal 2013 the Cable TV Fund will cover 109.75% of expenditures with 2013 revenues. The fiscal 2013 budget includes $50,000 for the purchase of equipment related to RTV operations. Miscellaneous revenues include $50,000 in Public, Educational and Government ("PEG") Access Grants from the franchise holders to be used for capital costs associated with RTV operations.

CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

FEE SCHEDULE

FEE DESCRIPTION	Last Changed	Adopted 2012	Adopted 2013
Duplication Fees:			
Dubbing Fee (per tape)	2012	$ 20.00	$ 20.00
DVD Dubbing Fee (per DVD)	2012	20.00	20.00
Duplication Stock Fees:			
Mini DV 60	2008	8.00	6.00
Mini DV 80	2006	10.00	10.00
DVD-R	2012	4.00	4.00
CD-R	2010	1.00	1.00
Equipment Rental:			
Camcorder - per day (Misc. Equipment Extra)	2008	150.00	100.00
Camcorder Canon XHA1 per day (misc extra)	New	N/A	250.00
Tripod per day	New	N/A	50.00
Light kit: Arri or lowell per day	New	N/A	100.00
Shotgun mic and cables per day	New	N/A	30.00
Digital Editing Suite without Personnel (per hour)	2008	150.00	150.00
Studio without RTV personnel (per hour)	2008	200.00	200.00
Personnel:			
Staff Audio/Graphics In-Studio (per hour)	2006	35.00	35.00
Staff Cameraperson In-Studio (per hour)	2008	50.00	50.00
Staff Cameraperson On-Location (per hour)	2005	75.00	75.00
Staff Editor (per hour)	2012	125.00	125.00
Staff Other On-Location (per hour)	2012	75.00	75.00
Staff Producer/Director In-studio (per hour)	2012	150.00	150.00
Staff Technical Supervisor (per hour)	2012	150.00	150.00

K.T. WOODS PERMANENT FUND

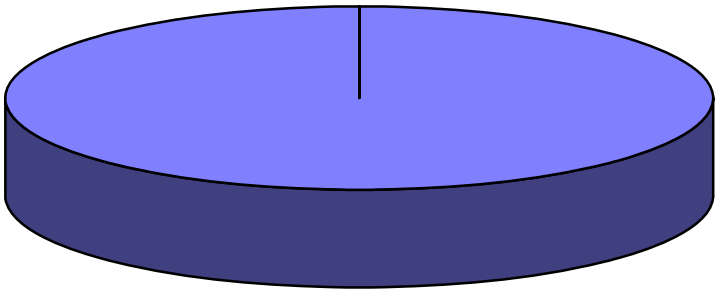
Permanent funds are governmental funds used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs (for the benefit of the government or its citizens).

The K.T. Woods Permanent Fund is used to account for an endowment bequeathed to the City by Katherine T. Woods. Under the terms and conditions of the endowment, the principal must remain on deposit in perpetuity in an interest-bearing account. The interest earned is to be used to help pay for the cost of one or more interns working at and demonstrating a dedication and devotion to the principles of the Rye Nature Center. This fund may also be used to account for other gifts and donations designated for the purpose of preserving or enhancing the natural habitat in the City of Rye.

The principal revenue source for this fund is interest earnings, and the only use of funds is transfers to other funds for the support of costs associated with Rye Nature Center interns in accordance with the terms and conditions of the endowment.

CITY OF RYE, NEW YORK
K.T. WOODS PERMANENT FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

REVENUES



Interest
100%

CITY OF RYE, NEW YORK
K.T. WOODS PERMANENT FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Resources Required:					
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -
Revenues:					
Interest	38	11	15	10	10
Donations	-	-	-	-	-
Total Revenues	38	11	15	10	10
Net Margin	38	11	15	10	10
Assigned Fund Balance, January 1	79	117	-	128	138
Assigned Fund Balance, December 31	117	128	15	138	148
Non-Spendable Fund Balance	20,000	20,000	20,000	20,000	20,000
Total Fund Balance - December 31	$ 20,117	$ 20,128	$ 20,015	$ 20,138	$ 20,148

The K.T. Woods Permanent Fund was established pursuant to an endowment from Katherine T. Woods. Under the terms and conditions of the endowment, her gift of $20,000 will remain on deposit in perpetuity in one or more interest-bearing accounts. Annually, the interest earned will be used to help fund the salary or salaries of one or more Rye Nature Center interns who demonstrate a dedication to the mission of the Nature Center. The only revenues in this fund are the interest earnings and donations that may be received from others. The only expenditures in this fund are the payments or transfer of funds representing interest earned and applied to the salaries of Nature Center interns.

CITY OF RYE, NEW YORK
K.T. WOODS PERMANENT FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

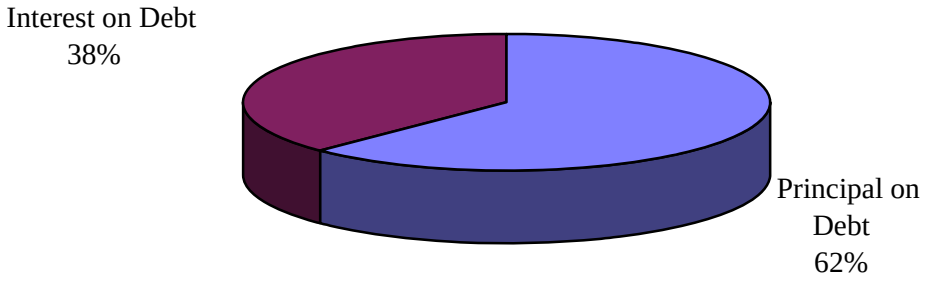
DEBT SERVICE FUND

The Debt Service Fund, a governmental fund, is used to account for the accumulation of resources and the payment of general long-term debt principal and interest.

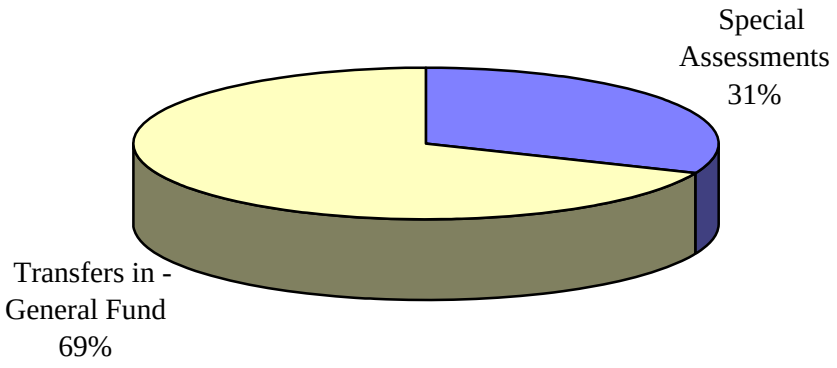
The primary source of revenues for this fund are interfund transfers from the General Fund. Expenditures are recorded when due for debt principal and interest.

CITY OF RYE, NEW YORK
DEBT SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
DEBT SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

DEBT SERVICE FUND ACTIVITY

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Principal on Debt	$ 155,479	$ 221,722	$ 246,918	$ 246,918	$ 253,272
Interest on Debt	58,871	187,171	156,430	156,428	151,970
Debt Refunding Fees	9,782	-	-	-	-
Transfers out - Capital Projects Fund	-	-	-	-	-
Total Expenditures	224,132	408,893	403,348	403,346	405,242
Revenues:					
Special Assessments	123,534	101,521	141,373	189,536	125,891
Use of Money and Property	720	258	-	30	-
Transfers in - General Fund	39,987	252,544	261,896	261,896	274,595
Transfers in - Capital Projects Fund	-	-	-	-	-
Total Revenues	164,241	354,323	403,269	451,462	400,486
Net Revenues (Expenditures)	(59,891)	(54,570)	(79)	48,116	(4,756)
Assigned Fund Balance, January 1	120,926	61,035	-	6,465	54,581
Assigned Fund Balance, December 31	$ 61,035	$ 6,465	$ -	$ 54,581	$ 49,825

SCHEDULE OF OUTSTANDING DEBT

	Principal Balance 1/1/2013	Principal Payment 2013	Interest Payment 2013	Principal Balance 12/31/2013
Serial Bonds:				
2000 Storm Drains	$ 173,760	$ 19,109	$ 6,146	$ 154,651
2000 Traffic Signals	204,437	22,483	7,231	181,954
2001 Traffic Signals	110,063	10,954	3,813	99,109
2001 Storm Drains	104,695	10,420	3,627	94,275
2001 Recreation Lighting	51,005	5,076	1,767	45,929
2005 Storm Drains	147,948	8,556	5,785	139,392
2005 Sewers	221,920	12,834	8,678	209,086
2005 Traffic Signals	44,384	2,567	1,736	41,817
2010 Theall Road Reconstruction	654,641	27,731	20,855	626,910
2010 Theodore Fremd Retaining Wall	261,856	11,092	8,342	250,764
2010 Bowman Ave Sluice Gate	301,134	12,757	9,593	288,377
2010 Old Milton Drainage	196,392	8,319	6,256	188,073
2010 Central Ave Bridge	336,671	14,261	10,725	322,410
2010 Peck & Midland Traffic Light	187,041	7,923	5,959	179,118
Subtotal of Outstanding Debt:	2,995,947	174,082	100,513	2,821,865
Special Assessment Debt:				
2010 Upper Dogwood Lane Sewer	140,280	5,942	4,469	134,338
2010 Kirby Lane North Sewer	76,687	3,248	2,443	73,439
2010 EFC Kirby Lane North Sewer	2,160,000	70,000	44,545	2,090,000
Subtotal of Special Assessment Debt:	2,376,967	79,190	51,457	2,297,777
Total	$ 5,372,914	$ 253,272	$ 151,970	$ 5,119,642

CITY OF RYE, NEW YORK
DEBT SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CAPITAL PROJECTS FUND

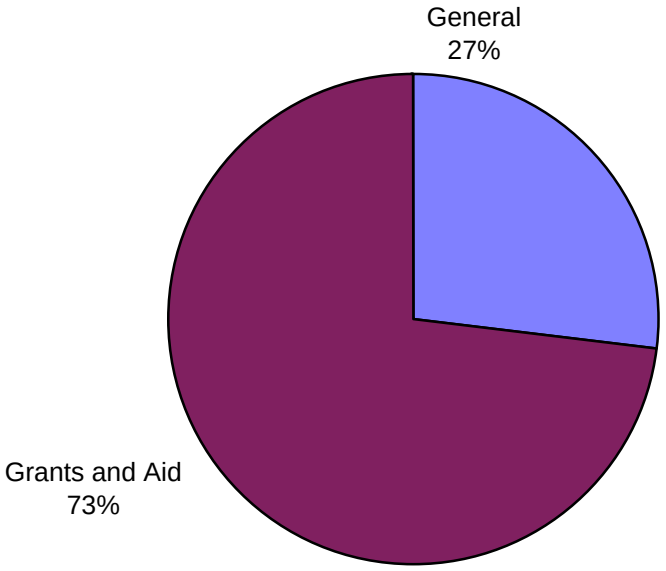
The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the proprietary funds (Boat Basin Fund, Golf Club Fund, and Building and Vehicle Maintenance Fund). Project-length budgets are adopted for capital projects with a portion of those budgets appropriated annually.

Capital projects may be funded from any one or a combination of sources, including:

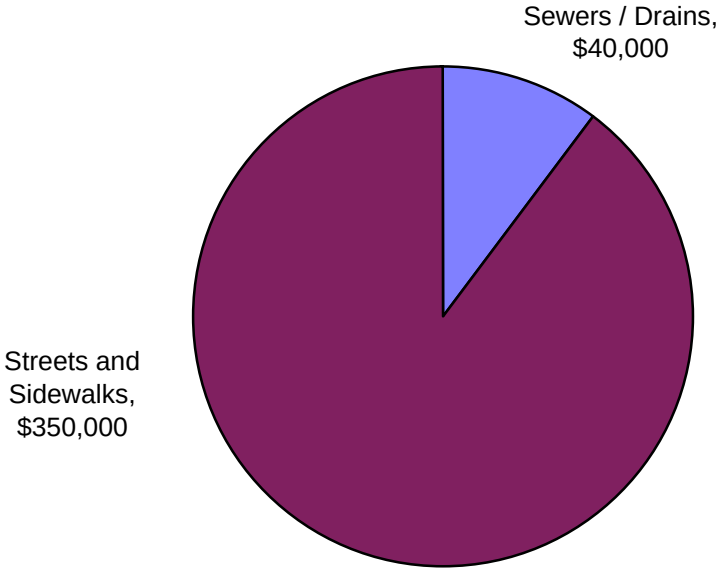
1. Current revenues - taxes, special assessments, sale proceeds, fund balance, etc.
2. Grants and donations - governmental aid, foundation grants, private donations, etc.
3. Debt financing - bonds and notes
4. Public/private ventures, including privatization

The projects listed in this section are those proposed for funding and implementation in 2012. For a more complete understanding of the City's long-term capital planning, the reader is referred to the *2012-2016 Capital Improvements Program*, copies of which are available at City Hall and on the City's web site (http://www.ryeny.gov).

PROJECT FUNDING SOURCES



PROJECT FUNDING USES



CITY OF RYE, NEW YORK
CAPITAL PROJECTS FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

SUMMARY OF 2013 CAPITAL PROJECTS

Appropriations:		
Annual Street Resurfacing Program	$	300,000
Annual Sidewalk and Curb Program		50,000
Annual Sewer/Drainage Improvement Program		40,000
Total Appropriations	$	390,000

Funding Sources:		General Revenues		Grants and Aid		Total
Annual Street Resurfacing Program	$	15,000	$	285,000	$	300,000
Annual Sidewalk and Curb Program		50,000				50,000
Annual Sewer/Drainage Improvement Program		40,000				40,000
Total Funding Sources	$	105,000	$	285,000	$	390,000

Summary by Category:		Sewers / Drains		Streets and Sidewalks		Total
Annual Street Resurfacing Program			$	300,000	$	300,000
Annual Sidewalk and Curb Program				50,000		50,000
Annual Sewer/Drainage Improvement Program		40,000				40,000
Total Appropriations	$	40,000	$	350,000	$	390,000

CITY OF RYE, NEW YORK
CAPITAL PROJECTS FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
2013 PROJECT DETAILS

Annual Street Resurfacing Program

Appropriations	$	300,000
Funding Sources:		
General Fund	$	15,000
State Aid - CHIPS		285,000
Total Funding Sources	$	300,000

This project provides an annual allocation of funds, provided by New York State Consolidated Local Street and Highway Improvement Program ("CHIPS") aid, to resurfacing streets and roads throughout the City. Many City streets have not been repaved in over 25 years, and constant road cuts by utility companies and construction firms, coupled with hard winters create road surface cracks and potholes.

Annual Sidewalk and Curb Program

Appropriations	$	50,000
Funding Source:		
General Fund	$	50,000

The Annual Sidewalk and Curb Program found in this Capital Projects Fund budget provides for the installation and/or repair of sidewalks and curbs damaged (raised or broken) by City trees, or where the City owns the abutting property. No provision for the funding and reimbursement of repairs to sidewalks where the City is not the abutting property owner and the damage is not caused by City trees is provided for in the General Fund operating budget.

CITY OF RYE, NEW YORK
CAPITAL PROJECTS FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
2013 PROJECT DETAILS

Annual Sewer/Drainage Improvement Program

Appropriations	$ 40,000
Funding Source:	
General Fund	$ 40,000

This annual sewer/drainage improvement program provides funds to install and rehabilitate storm drains and sewers in various locations throughout the year on as needed basis. Larger projects are categorized as separate projects in the Capital Improvement Plan.

CITY OF RYE, NEW YORK
CAPITAL PROJECTS FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

BOAT BASIN ENTERPRISE FUND

The Boat Basin Fund is an enterprise fund. Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources:

a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)

b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

The Boat Basin Fund is responsible for all costs associated with the operation and maintenance of the DePauw Municipal Boat Basin, including capital improvements and administrative fees charged to it by the General Fund. Membership and user fees are structured to provide revenues sufficient to cover all expenses. All revenues generated by boat basin activities accrue to this enterprise fund.

The DePauw Municipal Boat Basin, located at 650 Milton Road, provides 450 numbered summer boat slips for power and sail boats ranging in size from 8 feet to 37 feet. It also provides dry winter storage for approximately 170 boats and an in-water storage program provides a deiced wet storage area for full year storage. Use of this facility is generally limited to permit holders, who are given first right of renewal. Vacancies are filled from a waiting list based on boat size, with preference given to City of Rye residents.

Management of the DePauw Municipal Boat Basin is under the direct supervision of the Boat Basin Supervisor who is appointed by, and reports directly to, the City Manager. The City Council appoints an advisory Boat Basin Commission whose members have been elected to the Commission by the Boat Basin membership.

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Boat Basin

Description

The City of Rye Boat Basin is a high-quality, full service, municipally owned marina providing an affordable recreational boating opportunity primarily to City of Rye residents

2012 Accomplishments

- Meeting revenue projections was accomplished via various marketing efforts including transient short term dockage, summer dry lot storage and dry sail. Additional efforts were made to work with local boat dealers and brokers to fill as many slips as possible. Efforts with local Jet Ski dealers resulted in 5 new Jet Ski Docks, and slips sold for the 2012 season.
- Dock rebuilding was ramped up this year with 100' of "B" section docks completed and installed. More replacement docks are scheduled to be built this fall. "E" dock is already underway
- Although able to meet 2012 revenue projections thru various marketing efforts, the Boat Basin still was able to fill many of the open small boat slips for the entire season as shown below

  Dingy/Inflatable's up to 14' No open slips
  Small Runabouts up to 19' 17 open slips
  Mid Size Sailboats up to 23' No open slips

2013 Highlights

- Dredging efforts will continue with all regulatory agencies aimed at a long term solution to the dredging and disposal issues facing the Boat Basin. Sampling for modified disposal permits will be accomplished by September 2012
- Dock rebuilding efforts will continue in 2013. Targeted for 2013 will be the South ramp and the main dock section, along with B-1 thru B-4 dock sections

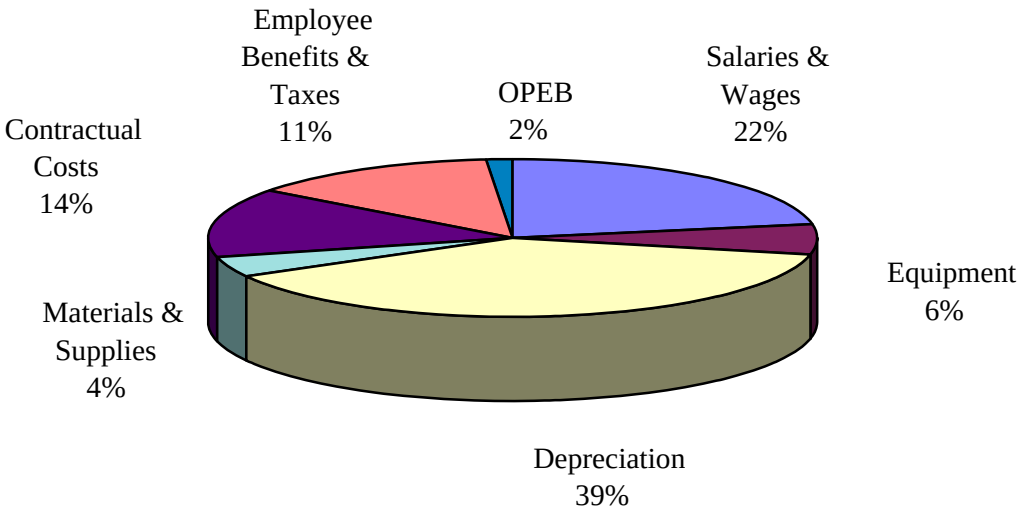
Budget Summary	**2011 Actual**	**2012 Budget**	**2012 Forecast**	**2013 Proposed**	**Percent Change**
Total Revenues	$ 646,744	$ 608,600	$ 636,080	$ 618,150	1.57%
Total Expenses	903,969	1,143,751	858,120	888,716	-22.30%
Net Margin	$ (257,225)	$ (535,151)	$ (222,040)	$ (270,566)	N/A

List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Boat Basin	3	3	2
Department Total	3	3	2

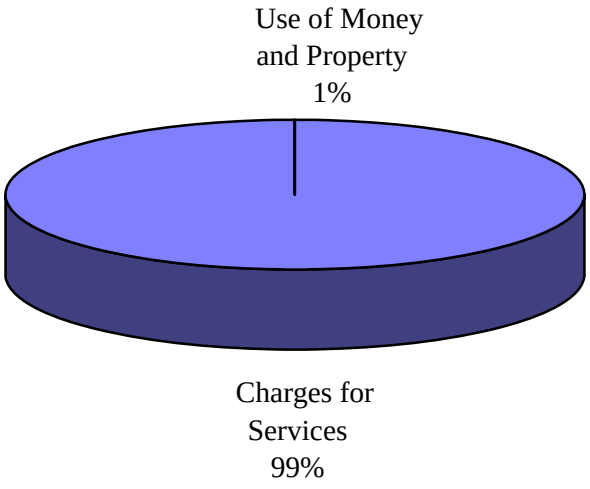
Performance Measures	**2010 Actual**	**2011 Actual**	**2012 Actual**	**Percent Change**
Percent of capacity of marina slips filled	*92%*	*95%*	*95%*	*0.00%*
Average time for applicant with average boat (20 ft.) to remain on waiting list to receive permit				
• *Resident*	*1 yrs.*	*1 yrs.*	*6 mos.*	
• *Non-Resident*	*3 yrs.*	*3 yrs.*	*2 yrs.*	

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

617700 BOAT BASIN OPERATIONS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 214,349	$ 209,349	$ 222,684	$ 195,236	$ 198,438
Equipment	29,995	29,507	275,685	34,860	52,150
Depreciation	46,526	344,579	343,164	343,163	343,163
Materials & Supplies	29,730	31,509	38,032	37,450	37,550
Contractual Costs	121,972	109,778	120,179	115,330	125,597
Employee Benefits & Taxes	93,559	102,787	126,940	115,014	118,253
OPEB	84,388	76,460	17,067	17,067	13,565
Contingency	-	-	-	-	-
Total Expenses	620,519	903,969	1,143,751	858,120	888,716
Revenues:					
Charges for Services	633,264	646,460	608,200	613,312	617,800
Use of Money and Property	767	284	400	400	350
Miscellaneous	-	-	-	-	-
Intergovernmental	-	-		22,368	-
Total Revenues	634,031	646,744	608,600	636,080	618,150
Net Income (Loss)	$ 13,512	$ (257,225)	$ (535,151)	$ (222,040)	$ (270,566)
Percent of Expenses Covered	102.18%	71.54%	53.21%	74.12%	69.56%

In 2013, the Boat Basin will cover 70% of its expenses with revenues. Depreciation expense of $343,163 is a non-cash expenditure and will be reflected in the Boat Basin Net Assets.

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

FEE SCHEDULE

Description	Last Changed	Adopted 2012	Proposed 2013
Non-resident - Up to 8 Feet	2009	$ 631.00	$ 644.00
Non-resident - 8.1 Feet to 9 Feet	2009	709.00	724.00
Non-resident - 9.1 Feet to 10 Feet	2009	786.00	802.00
Non-resident - 10.1 Feet to 11 Feet	2009	864.00	882.00
Non-resident - 11.1 Feet to 12 Feet	2009	958.00	978.00
Non-resident - 12.1 Feet to 13 Feet	2009	1,090.00	1,112.00
Non-resident - 13.1 Feet to 14 Feet	2009	1,153.00	1,177.00
Non-resident - 14.1 Feet to 15 Feet	2009	1,227.00	1,252.00
Non-resident - 15.1 Feet to 16 Feet	2009	1,288.00	1,314.00
Non-resident - 16.1 Feet to 17 Feet	2009	1,351.00	1,379.00
Non-resident - 17.1 Feet to 18 Feet	2009	1,519.00	1,550.00
Non-resident - 18.1 Feet to 19 Feet	2009	1,605.00	1,638.00
Non-resident - 19.1 Feet to 20 Feet	2009	1,663.00	1,697.00
Non-resident - 20.1 Feet to 21 Feet	2009	1,748.00	1,783.00
Non-resident - 21.1 Feet to 22 Feet	2009	2,483.00	2,533.00
Non-resident - 22.1 Feet to 23 Feet	2009	2,585.00	2,637.00
Non-resident - 23.1 Feet to 24 Feet	2009	2,687.00	2,741.00
Non-resident - 24.1 Feet to 25 Feet	2009	2,823.00	2,880.00
Non-resident - 25.1 Feet to 26 Feet	2009	2,895.00	2,953.00
Non-resident - 26.1 Feet to 27 Feet	2009	2,999.00	3,059.00
Non-resident - 27.1 Feet to 28 Feet	2009	3,097.00	3,159.00
Non-resident - 28.1 Feet to 29 Feet	2009	3,208.00	3,273.00
Non-resident - 29.1 Feet to 30 Feet	2009	3,305.00	3,372.00
Non-resident - 30.1 Feet to 31 Feet	2009	3,409.00	3,478.00
Non-resident - 31.1 Feet to 32 Feet	2009	3,509.00	3,580.00
Non-resident - 32.1 Feet to 33 Feet	2009	4,526.00	4,617.00
Non-resident - 33.1 Feet to 34 Feet	2009	4,614.00	4,707.00
Non-resident - 34.1 Feet to 35 Feet	2009	4,743.00	4,838.00
Non-resident - 35.1 Feet to 36 Feet	2009	4,876.00	4,974.00
Non-resident - 36.1 Feet to 37 Feet	2009	5,001.00	5,101.00
Resident - Up to 8 Feet	2009	397.00	405.00
Resident - 8.1 Feet to 9 Feet	2009	453.00	463.00
Resident - 9.1 Feet to 10 Feet	2009	496.00	506.00
Resident - 10.1 Feet to 11 Feet	2009	545.00	556.00
Resident - 12 Feet or Less	2009	595.00	607.00
Resident - 12.1 Feet to 13 Feet	2009	674.00	688.00
Resident - 13.1 Feet to 14 Feet	2009	712.00	726.00
Resident - 14.1 Feet to 15 Feet	2009	772.00	788.00
Resident - 15.1 Feet to 16 Feet	2009	795.00	811.00

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

FEE SCHEDULE

Description	Last Changed	Adopted 2012	Proposed 2013
Resident - 16.1 Feet to 17 Feet	2009	836.00	853.00
Resident - 17.1 Feet to 18 Feet	2009	878.00	896.00
Resident - 18.1 Feet to 19 Feet	2009	929.00	948.00
Resident - 19.1 Feet to 20 Feet	2009	971.00	991.00
Resident - 20.1 Feet to 21 Feet	2009	1,010.00	1,031.00
Resident - 21.1 Feet to 22 Feet	2009	1,439.00	1,468.00
Resident - 22.1 Feet to 23 Feet	2009	1,496.00	1,526.00
Resident - 23.1 Feet to 24 Feet	2009	1,557.00	1,589.00
Resident - 24.1 Feet to 25 Feet	2009	1,619.00	1,652.00
Resident - 25.1 Feet to 26 Feet	2009	1,676.00	1,710.00
Resident - 26.1 Feet to 27 Feet	2009	1,736.00	1,770.00
Resident - 27.1 Feet to 28 Feet	2009	1,797.00	1,833.00
Resident - 28.1 Feet to 29 Feet	2009	1,861.00	1,899.00
Resident - 29.1 Feet to 30 Feet	2009	1,920.00	1,959.00
Resident - 30.1 Feet to 31 Feet	2009	1,981.00	2,021.00
Resident - 31.1 Feet to 32 Feet	2009	2,037.00	2,078.00
Resident - 32.1 Feet to 33 Feet	2009	2,602.00	2,655.00
Resident - 33.1 Feet to 34 Feet	2009	2,680.00	2,734.00
Resident - 34.1 Feet to 35 Feet	2009	2,750.00	2,805.00
Resident - 35.1 Feet to 36 Feet	2009	2,830.00	2,887.00
Resident - 36.1 Feet to 37 Feet	2009	2,903.00	2,962.00
Finger Slip - If Assigned	2012	175.00	175.00
Non-Resident Slip Surcharge	2002	75.00	75.00
Kayak Storage Wet/Dry - Per Season *	2008	275.00	275.00
Labor Rate - Per Hour (Min. ½ Hour) *	2005	55.00	55.00
Late Fine For Overdue Storage/Docking Area (Per Day) *	2005	12.00	12.00
Launching Ramp - Per Trailer One Time Open Hours	2012	15.00	15.00
Launching Ramp - Seasonal Permit	2008	185.00	185.00
Overnight Tie-Up (Per Foot - Per Day)	1998	1.00	1.00
Parking Fee - Additional Parking Permit or Replacement	2005	50.00	50.00
Parking Fee - One Day Permit	2008	10.00	10.00
Summer Trailer Storage - Limited Availability *	2009	285.00	285.00
Use of Work Space - Non-permit Holders (Per Day) *	2005	11.00	11.00
Resident / Winter Storage - In Water - Per Foot *	2009	28.00	29.00
Resident / Winter Storage - On Land - Per Foot *	2009	26.00	27.00
Non-Resident / Winter Storage - In Water - Per Foot *	2009	42.00	43.00
Non-Resident / Winter Storage - On Land - Per Foot *	2009	40.00	41.00
New York State/ Westchester County Tax Rate	2005	7.375%	7.375%

* Sales tax additional. Fees listed do not include sales tax.

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GOLF CLUB ENTERPRISE FUND

The Golf Club Fund is an enterprise fund. Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources:

a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)

b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

The Golf Club Fund is responsible for all costs associated with the operation and maintenance of the Rye Golf Club, including debt service, capital improvements, and administrative fees charged to it by the General Fund. Membership and user fees are structured to provide revenues sufficient to cover all expenses. All revenues generated by golf and pool activities, including concession revenue, accrue to this enterprise fund.

The Rye Golf Club, located at 330 Boston Post Road, is a 126 acre parcel acquired by the City of Rye in 1965. This facility is operated by the City of Rye as a publicly-owned membership facility. The club offers an 18 hole golf course, an olympic size swimming pool, and a wading pool. Whitby Castle, located at the Rye Golf Club, is a landmark building designed by Alexander J. Davis in 1852, and currently operates as a public restaurant and catering facility.

Management of the Rye Golf Club is under the direct supervision of the Golf Club Manager who reports to the City Manager. The City Council appoints an advisory Golf Club Commission whose members have been elected to the Commission by the Golf Club membership.

Golf Club

Purpose

To provide a safe, high quality golf club which includes golf, pool, food & beverage operations on a self-sustaining basis funded solely by membership dues and user fees. The Club receives no financial support from the City or tax payers.

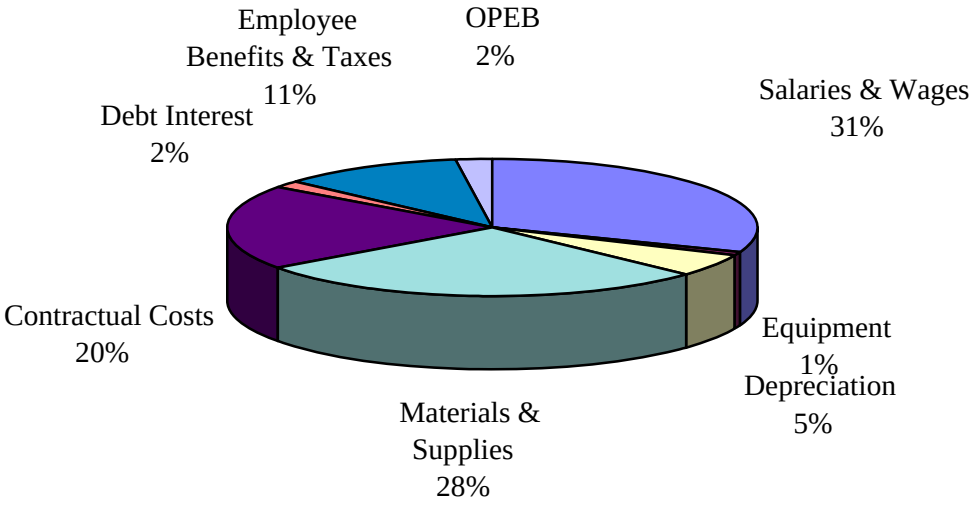
List of Authorized Positions	**2011 Authorized**	**2012 Authorized**	**2013 Proposed**
Golf Club	8	8	7
Department Total	8	8	7

Budget Summary	**2010 Actual**	**2011 Budget**	**2011 Forecast**	**2012 Proposed**	**Percent Change**
Total Revenues	$ 6,505,842	$ 6,795,550	$ 6,575,628	$ 6,455,025	-5.01%
Total Expenses	6,987,974	7,305,922	6,720,755	6,379,621	-12.68%
Net Margin	$ (482,132)	$ (510,372)	$ (145,127)	$ 75,404	N/A

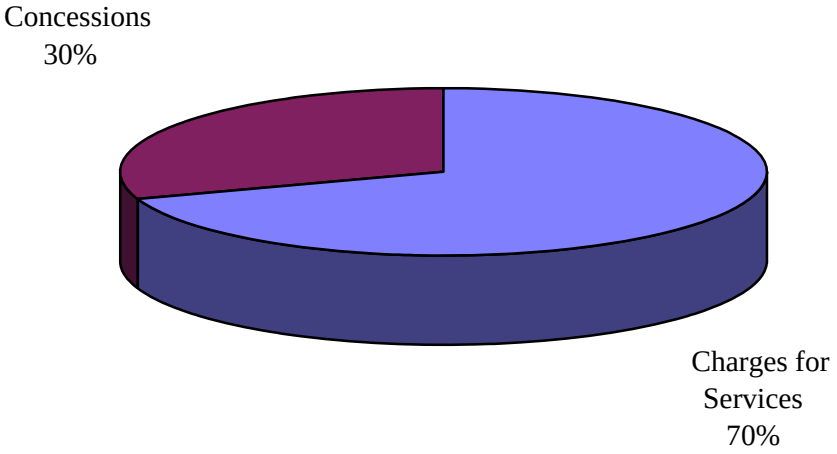
CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

OPERATIONS AND MAINTENANCE SUMMARY

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 1,123,185	$ 1,049,972	$ 1,045,199	$ 1,082,608	$ 1,963,679
Equipment	57,321	27,533	241,672	41,355	61,000
Depreciation	528,624	443,721	383,740	383,742	330,000
Materials & Supplies	1,888,806	1,780,456	1,941,789	1,687,262	1,797,456
Contractual Costs	3,300,433	2,932,628	2,842,626	2,715,477	1,274,165
Debt Interest	79,958	107,085	107,895	107,895	97,085
Employee Benefits & Taxes	540,439	524,472	609,456	568,871	722,152
OPEB	115,032	122,107	133,545	133,545	134,084
Other Financing Uses	-	-	-	-	-
Total Expenses	7,633,798	6,987,974	7,305,922	6,720,755	6,379,621
Revenues:					
Charges for Services	4,621,710	4,579,993	5,094,550	4,621,628	4,504,025
Concessions	1,646,929	1,922,616	1,700,000	1,953,000	1,950,000
Interest Income	6,336	1,096	1,000	1,000	1,000
Miscellaneous	6,579	2,137	-	-	-
Total Revenues	6,281,554	6,505,842	6,795,550	6,575,628	6,455,025
Net Income (Loss)	$ (1,352,244)	$ (482,132)	$ (510,372)	$ (145,127)	$ 75,404
Percent of Expenses Covered	82.29%	93.10%	93.01%	97.84%	101.18%
Other Cash Expenses:					
Debt Principal	360,000	310,000	320,000	320,000	330,000

Operating revenues of the Golf Club will cover 101.18% of operating and maintenance costs in 2013.

Depreciation in 2013 is equal to 2013 Debt Principal payments.

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

627800 GOLF CLUB ADMINISTRATION

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 179,840	$ 183,383	$ 181,414	$ 182,374	$ 184,401
Equipment	24,784	19,121	21,172	21,172	16,000
Depreciation	16,524	16,524	11,384	11,385	429
Materials & Supplies	184,923	183,561	189,873	169,069	189,500
Contractual Costs	708,873	633,357	594,029	546,133	396,439
Debt Interest	-	-	-	-	-
Employee Benefits & Taxes	108,893	97,645	128,270	110,380	128,547
OPEB	115,032	122,107	133,545	133,545	134,084
Other Financing Uses	-	-	-	-	-
Total Expenses	1,338,869	1,255,698	1,259,687	1,174,058	1,049,400
Revenues:					
Charges for Services	31,575	30,375	35,000	29,925	29,025
Concessions	-	-	-	-	-
Interest Income	6,336	1,096	1,000	1,000	1,000
Miscellaneous	6,579	897	-	-	-
Total Revenues	44,490	32,368	36,000	30,925	30,025
Net Income (Loss)	$ (1,294,379)	$ (1,223,330)	$ (1,223,687)	$ (1,143,133)	$ (1,019,375)
Percent of Expenses Covered	3.32%	2.58%	2.86%	2.63%	2.86%
Other Cash Expenses:					
Debt Principal	-	-	-	-	-

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

627801 GOLF COURSE OPERATIONS*

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 135,879	$ -	$ -	$ -	$ -
Equipment	15,750	-	-	-	-
Depreciation	97,538	-	-	-	-
Materials & Supplies	180,178	-	-	-	-
Contractual Costs	646,151	-	-	-	-
Debt Interest	11,240	-	-	-	-
Employee Benefits & Taxes	29,373	-	-	-	-
OPEB	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	1,116,109	-	-	-	-
Revenues:					
Charges for Services	3,316,535	-	-	-	-
Concessions	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	3,316,535	-	-	-	-
Net Income (Loss)	$ 2,200,426	$ -	$ -	$ -	$ -
Percent of Expenses Covered	297.15%	0.00%	0.00%	0.00%	0.00%
Other Cash Expenses:					
Debt Principal	46,800	-	-	-	-

*627801 and 627802 combined to create 627805 - Golf Course, effective 2011

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

627802 GOLF COURSE MAINTENANCE*

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 502,655	$ -	$ -	$ -	$ -
Equipment	6,000	-	-	-	-
Depreciation	128,940	-	-	-	-
Materials & Supplies	571,964	-	-	-	-
Contractual Costs	532,670	-	-	-	-
Debt Interest	-	-	-	-	-
Employee Benefits & Taxes	329,088	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	2,071,317	-	-	-	-
Revenues:					
Charges for Services	-	-	-	-	-
Concessions	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Income (Loss)	$ (2,071,317)	$ -	$ -	$ -	$ -
Percent of Expenses Covered	0.00%	0.00%	0.00%	0.00%	0.00%
Other Cash Expenses:					
Debt Principal	-	-	-	-	-

*627801 and 627802 combined to create 627805 - Golf Course, effective 2011

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

627803 POOL OPERATIONS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 246,753	$ 246,957	$ 232,560	$ 237,499	$ 272,855
Equipment	10,787	8,412	220,500	20,183	45,000
Depreciation	126,681	68,283	24,494	24,494	20,929
Materials & Supplies	160,696	102,121	134,000	74,709	107,500
Contractual Costs	454,614	370,853	429,358	427,305	277,762
Debt Interest	4,323	5,766	5,395	5,395	4,854
Employee Benefits & Taxes	66,369	74,873	84,932	83,390	98,366
Other Financing Uses	-	-	-	-	-
Total Expenses	1,070,223	877,265	1,131,239	872,975	827,266
Revenues:					
Charges for Services	1,273,600	1,264,534	1,510,550	1,216,657	1,169,000
Concessions	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous	-	1,240	-	-	-
Total Revenues	1,273,600	1,265,774	1,510,550	1,216,657	1,169,000
Net Income (Loss)	$ 203,377	$ 388,509	$ 379,311	$ 343,682	$ 341,734
Percent of Expenses Covered	119.00%	144.29%	133.53%	139.37%	141.31%
Debt Principal	18,000	15,500	16,000	16,000	16,500

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

627804 WHITBY CASTLE OPERATIONS

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ 58,058	$ 55,087	$ 50,000	$ 90,018	$ 579,674
Equipment	-	-	-	-	-
Depreciation	158,941	148,168	148,169	148,169	148,169
Materials & Supplies	791,045	760,595	727,500	705,000	737,500
Contractual Costs	958,125	988,428	971,187	966,187	355,282
Debt Interest	64,395	86,331	88,474	88,474	79,610
Employee Benefits & Taxes	6,716	5,492	5,723	5,458	78,673
Other Financing Uses	-	-	-	-	-
Total Expenses	2,037,280	2,044,101	1,991,053	2,003,306	1,978,908
Revenues:					
Charges for Services	-	-	-	-	-
Concessions	1,646,929	1,922,616	1,700,000	1,953,000	1,950,000
Use of Money and Property	-	-	-	-	-
Miscellaneous	-	-	-	-	
Total Revenues	1,646,929	1,922,616	1,700,000	1,953,000	1,950,000
Net Income (Loss)	$ (390,351)	$ (121,485)	$ (291,053)	$ (50,306)	$ (28,908)
Percent of Expenses Covered	80.84%	94.06%	85.38%	97.49%	98.54%
Other Cash Expenses:					
Debt Principal	295,200	254,200	262,400	262,400	270,600

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

627805 GOLF COURSE*

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Salaries & Wages	$ -	$ 564,545	$ 581,225	$ 572,717	$ 926,749
Equipment	-	-	-	-	-
Depreciation	-	210,746	199,693	199,694	160,473
Materials & Supplies	-	734,179	890,416	738,484	762,956
Contractual Costs	-	939,990	848,052	775,852	244,682
Debt Interest	-	14,988	14,026	14,026	12,621
Employee Benefits & Taxes	-	346,462	390,531	369,643	416,566
Other Financing Uses	-	-	-	-	-
Total Expenses	-	2,810,910	2,923,943	2,670,416	2,524,047
Revenues:					
Charges for Services	-	3,285,084	3,549,000	3,375,046	3,306,000
Concessions	-	-	-	-	-
Use of Money and Property	-	-	-	-	-
Miscellaneous	-	-	-	-	
Total Revenues	-	3,285,084	3,549,000	3,375,046	3,306,000
Net Income (Loss)	$ -	$ 474,174	$ 625,057	$ 704,630	$ 781,953
Percent of Expenses Covered	0.00%	116.87%	121.38%	126.39%	130.98%
Other Cash Expenses:					
Debt Principal	-	40,300	41,600	41,600	42,900

*627801 and 627802 combined to create 627805 - Golf Course, effective 2011

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

GOLF CLUB PROJECTS

Each year, the Golf Club provides funding for capital improvements to its golf course and facilities, including the swimming pool.

As of October 23, 2012 the Golf Club has $196,506 available for equipment acquisition and facilities improvements. The Golf Club has determined that these funds are sufficient to fund any projects through fiscal year 2012.

SCHEDULE OF OUTSTANDING INDEBTEDNESS AND DEBT SERVICE REQUIREMENTS

Description	Principal Outstanding 1/1/2013	2013 Principal Payment	2013 Interest Payment	Principal Outstanding 12/31/2013
Serial Bonds:				
1998 Series A				
Bonds Dated: September 15, 1998				
Original Principal: $3,657,000				
Refunded March 2010				
Interest Rate: 2.00%				
Final Maturity: 2018	1,425,000	220,000	47,800	1,205,000
1998 Series B (Federally Taxable)				
Bonds Dated: September 15, 1998				
Original Principal: $1,743,000				
Interest Rate: 6.20%				
Final Maturity: 2018	785,000	110,000	49,285	675,000
Totals	$ 2,210,000	$ 330,000	$ 97,085	$ 1,880,000

CITY OF RYE, NEW YORK
RYE GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

FEE SCHEDULE

FEE DESCRIPTION	Adopted Maximum 2011	Adopted Maximum 2012	Proposed Maximum 2013
MISC:			
Returned Check Fee - Rye City Fee	20.00	20.00	20.00
Returned Check Fee - Rye Golf Club Fee	30.00	30.00	30.00
Non-Resident City Surcharge	75.00	75.00	75.00
GOLF:			
Hand Cart	$ 8.00	$ 10.00	$ 10.00
1/2 cart	17.00	20.00	20.00
1/2 Cart Senior Member	11.00	15.00	15.00
Junior Guest Fee - Weekday	25.00	25.00	25.00
Junior Guest Fee - Weekend	30.00	30.00	30.00
Guest Fee - Weekday	75.00	75.00	75.00
Guest Fee - Weekend & Holidays	95.00	95.00	95.00
Locker	125.00	150.00	150.00
POOL:			
Guest Fees			
Weekday	10.00	8.00	8.00
Weekend & Holiday	15.00	12.00	12.00
Locker	35.00	35.00	35.00
MEMBERSHIP:			
Renewal fee applies to renewal memberships from prior year only and must be paid prior to the deadline date			
Non-resident Renewal - Comprehensive (by deadline date)	8,141.00	8,000.00	8,000.00
Non-resident - Comprehensive	9,362.00	9,200.00	9,200.00
Non-resident Renewal - Individual Daily Golf (by deadline date)	5,542.00	5,600.00	5,600.00
Non-resident - Individual Daily Golf	6,373.00	6,440.00	6,440.00
Non-resident Renewal - Individual Weekday Golf (by deadline date)	3,356.00	3,400.00	3,400.00
Non-resident - Individual Weekday Golf	3,859.00	3,910.00	3,910.00
Non-Resident Renewal - Family Pool (by deadline date)	2,618.00	2,500.00	2,500.00
Non-Resident - Family Pool	3,011.00	2,875.00	2,875.00
Non-Resident Renewal - Individual Pool (by deadline date)	1,337.00	1,200.00	1,200.00
Non-Resident - Individual Pool	1,538.00	1,380.00	1,380.00

CITY OF RYE, NEW YORK
RYE GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

FEE SCHEDULE

FEE DESCRIPTION	Adopted Maximum 2011	Adopted Maximum 2012	Proposed Maximum 2013
MEMBERSHIP: (continued)			
Non-Resident Renewal - Pool For Two (by deadline date)	2,126.00	2,200.00	2,200.00
Non-Resident - Pool For Two *	2,445.00	2,350.00	2,350.00
Resident Renewal - Comprehensive - Discount (by deadline date)	4,112.00	4,500.00	4,500.00
Resident - Comprehensive	4,729.00	5,175.00	5,175.00
Resident Renewal - Individual Daily Golf - Discount (by deadline date)	2,798.00	3,100.00	3,100.00
Resident - Individual Daily Golf	3,218.00	3,565.00	3,565.00
Resident Renewal - Individual Weekday Golf - Discount (by deadline date)	1,694.00	1,900.00	1,900.00
Resident - Individual Weekday Golf	1,948.00	2,185.00	2,185.00
Resident Renewal - Family Pool - Discount (by deadline date)	1,319.00	1,450.00	1,450.00
Resident - Family Pool	1,517.00	1,668.00	1,668.00
Resident Renewal - Individual Pool - Discount (by deadline date)	674.00	750.00	750.00
Resident - Individual Pool	775.00	863.00	863.00
Resident Renewal - Pool For Two - Discount (by deadline date)	1,073.00	1,180.00	1,180.00
Resident - Pool For Two *	1,234.00	1,357.00	1,357.00
House (New in 2012)		250.00	250.00

* Category will be eliminated after the 2012 season and will only be offered to existing members that currently have category in 2011

All memberships are subject to a dining room minimum ($300 max)

ADD ON MEMBERSHIP			
Child Care Provider	405.00	425.00	425.00
Early Morning Lap Swim	108.00	108.00	108.00
Golf	154.00	155.00	155.00
Pool	26.00	20.00	20.00
Junior (New in 2012)		600.00	600.00

RISK RETENTION FUND

The Risk Retention Fund is an internal service fund. Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

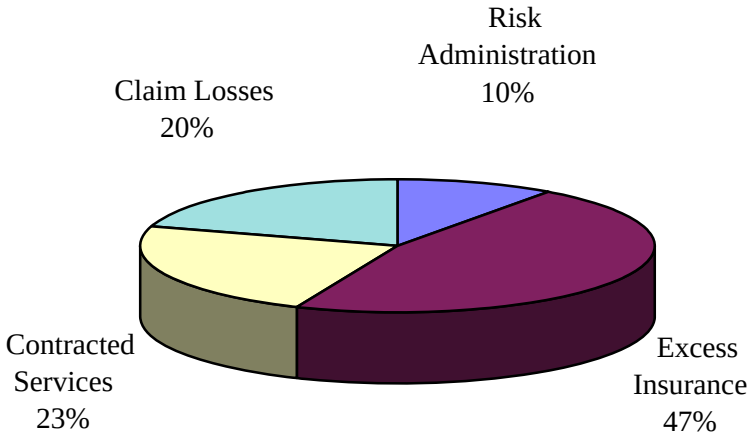
The Risk Retention Fund was established to account for the City's insurance and risk management activities.

The major revenues for the Risk Retention Fund are the charges to other funds. Charges are based on an allocation of the costs of the Risk Retention Fund to each department, based on that department's budget as a percentage of the total appropriations. Other revenues include insurance recoveries, reimbursements, and interest/investment income.

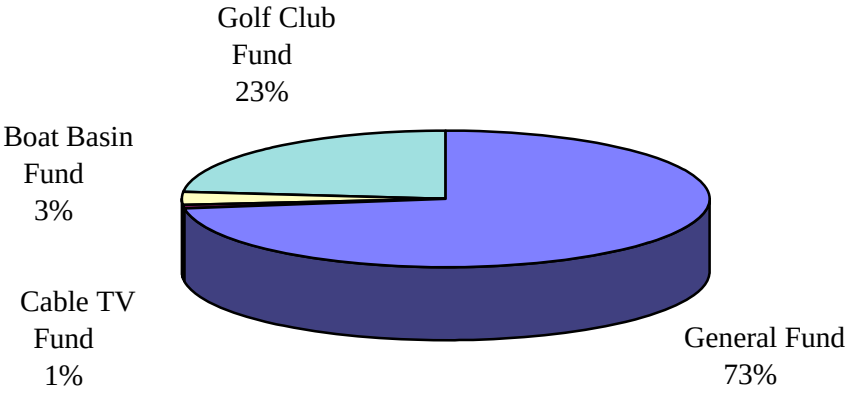
The City utilizes several outside services for the effective management of its risk program, including an insurance consultant, a firm providing insurance policy and claims management oversight, a claims processing service, and an actuary to assist in calculating claims liability at year-end, including incurred but not reported ("IBNR") claims.

CITY OF RYE, NEW YORK
RISK RETENTION INTERNAL SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
RISK RETENTION INTERNAL SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenses:					
Risk Administration	$ 85,197	$ 73,458	$ 81,274	$ 71,000	$ 74,450
Excess Insurance	298,809	301,266	314,206	315,224	342,215
Contracted Services	243,042	292,301	170,500	170,500	170,500
Claim Losses	100,740	115,826	184,385	184,385	150,000
Total Expenses	727,788	782,851	750,365	741,109	737,165
Revenues:					
Charges for Services:					
General Fund	277,292	581,966	542,321	542,321	427,539
Cable TV Fund	3,571	3,697	4,072	4,072	5,008
Boat Basin Fund	12,426	11,546	11,975	11,975	17,362
Golf Club Fund	145,870	145,860	153,918	153,918	137,106
Interest Income	1,014	193	250	150	150
Miscellaneous	100,957	196,832	-	6,158	-
Total Revenues	541,130	940,094	712,536	718,594	587,165
Net Income (Loss)	(186,658)	157,243	(37,829)	(22,515)	(150,000)
Retained Earnings, January 1	419,770	233,112	37,829	390,355	367,840
Retained Earnings, December 31	$ 233,112	$ 390,355	$ -	$ 367,840	$ 217,840

CITY OF RYE, NEW YORK
RISK RETENTION INTERNAL SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

BUILDING AND VEHICLE MAINTENANCE FUND

The Building and Vehicle Maintenance Fund is an internal service fund. Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

The Building and Vehicle Maintenance Fund provides for the maintenance, repair, and replacement of City-owned buildings, facilities, vehicles, and equipment.

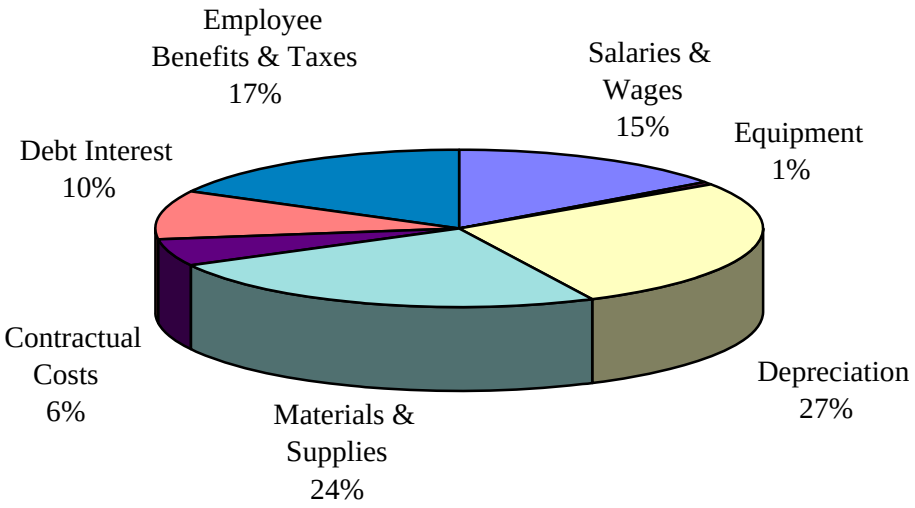
Operating costs associated with buildings and facilities are allocated to departments using a formula based on square footage used by each department. Operating costs associated with vehicles and equipment are allocated to departments based on the replacement value of vehicles and equipment used by each department as a percentage of the total replacement value of all vehicles.

The major source of revenues are charges to other funds for goods and services rendered. Other operating revenues are allocated to the source(s) that give rise to the revenue. For example, state aid for building maintenance is allocated to building operations, and rental of equipment is allocated to vehicle operations. General revenues such as interest income are distributed equally between building and vehicle operations.

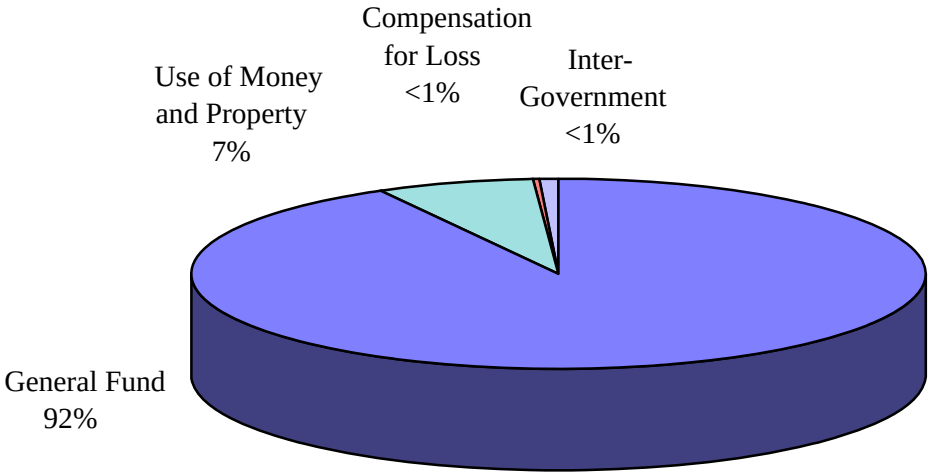
The Building and Vehicle Maintenance Fund also accounts for investments in capital assets (land, buildings, improvements, equipment, etc.). Capital assets are funded through any combination of transfers in from other funds, retained earnings, debt, grants, donations, and aid.

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

OPERATIONS AND MAINTENANCE SUMMARY

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	$ 721,910	$ 661,890	$ 674,727	$ 661,972	$ 620,348
Equipment	31,142	27,880	35,500	35,500	28,000
Depreciation	1,083,264	1,242,745	1,187,043	1,213,422	1,136,410
Materials & Supplies	777,959	983,889	1,012,800	1,003,075	1,008,000
Contractual Costs	228,076	215,867	232,909	229,096	235,051
Debt Interest	341,178	444,404	463,990	439,471	416,819
Employee Benefits & Taxes	608,995	611,891	687,330	676,817	714,344
Other Financing Uses	90,000	-	-	-	-
Total Expenditures	3,882,524	4,188,566	4,294,299	4,259,353	4,158,972
Revenues:					
Charges for Services:					
General Fund	4,117,650	3,855,046	3,680,423	3,680,423	3,818,562
Capital Projects Fund	-	-	-	-	-
Boat Basin Fund	11,347	-	-	-	-
Use of Money and Property	284,446	285,596	290,342	290,460	295,410
Sale of Property and Compensation for Loss	22,875	37,432	25,000	20,000	15,000
Miscellaneous	311,738	1,631	-	4,000	-
Intergovernmental	481,320	30,801	30,000	30,000	30,000
Other Financing Source	-	209,396	255,129	255,129	-
Total Revenues	5,229,376	4,419,902	4,280,894	4,280,012	4,158,972
Appropriated fund balance	-	-	-	-	-
Net Income (Loss)	$ 1,346,852	$ 231,336	$ (13,405)	$ 20,659	$ -
Percent of Costs Covered	134.69%	105.52%	99.69%	100.49%	100.00%

Operating revenues cover 100% of operating expenses. "Other Financing Sources" in 2012 represents the use of unspent debt proceeds of building projects to fund the payment of the debt associated with these projects in 2012. In response to current economic conditions, the City has placed new initiatives on hold.

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

BUILDING MAINTENANCE

Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	204,715	140,647	$ 134,946	$ 134,025	$ 79,381
Equipment	-	-	2,500	2,500	-
Depreciation	478,640	638,697	645,262	654,298	604,276
Materials & Supplies	356,488	457,378	489,200	479,475	478,800
Contractual Costs	163,665	171,551	177,759	174,296	175,151
Debt Interest	297,140	396,426	413,813	389,294	368,800
Employee Benefits & Taxes	368,095	334,572	330,356	351,150	308,942
Other Financing Uses	90,000	-	-	-	-
Total Costs	1,958,743	2,139,271	2,193,836	2,185,038	2,015,350
Revenues:					
Charges for Services:					
General Fund	2,065,945	1,781,260	1,604,360	1,604,360	1,689,940
Capital Projects Fund	-	-	-	-	-
Boat Basin Fund	-	-	-	-	-
Use of Money and Property	284,446	285,596	290,342	290,460	295,410
Sale of Property and Compensation for Loss	-	-	-	-	-
Miscellaneous	311,738	1,343	-	4,000	-
Intergovernmental	481,320	30,801	30,000	30,000	30,000
Other Financing Source	-	209,396	255,129	255,129	-
Total Revenues	3,143,449	2,308,396	2,179,831	2,183,949	2,015,350
Net Income (Loss)	$ 1,184,706	$ 169,125	$ (14,005)	$ (1,089)	$ -
Percent of Costs Covered	160.48%	107.91%	99.36%	99.95%	100.00%

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

VEHICLE MAINTENANCE

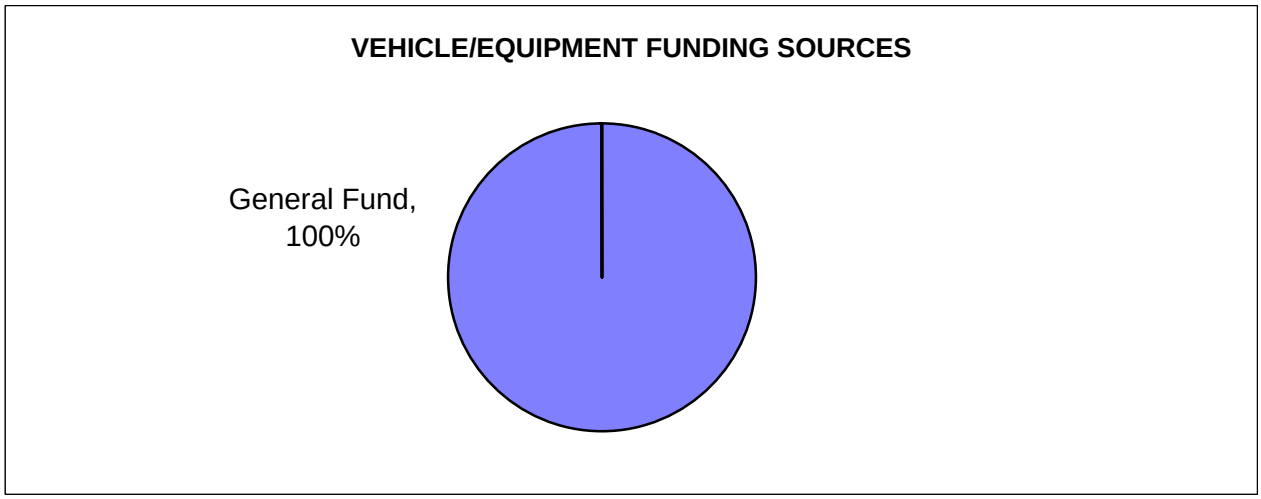
Resources Required	2010 Actual	2011 Actual	2012 Budget	2012 Forecast	2013 Proposed
Expenditures:					
Salaries & Wages	517,195	521,243	$ 539,781	$ 527,947	$ 540,967
Equipment	31,142	27,880	33,000	33,000	28,000
Depreciation	604,624	604,048	541,781	559,124	532,134
Materials & Supplies	421,471	526,511	523,600	523,600	529,200
Contractual Costs	64,411	44,316	55,150	54,800	59,900
Debt Interest	44,038	47,978	50,177	50,177	48,019
Employee Benefits & Taxes	240,900	277,319	356,974	325,667	405,402
Other Financing Uses	-	-	-	-	-
Total Costs	1,923,781	2,049,295	2,100,463	2,074,315	2,143,622
Revenues:					
Charges for Services:					
General Fund	2,051,705	2,073,786	2,076,063	2,076,063	2,128,622
Capital Projects Fund	-	-	-	-	-
Boat Basin Fund	11,347	-	-	-	-
Use of Money and Property	-	-	-	-	-
Sale of Property and Compensation for Loss	22,875	37,432	25,000	20,000	15,000
Miscellaneous	-	288	-	-	-
Intergovernmental	-	-	-	-	-
Other Financing Source	-	-	-	-	-
Total Revenues	2,085,927	2,111,506	2,101,063	2,096,063	2,143,622
Appropriated fund balance	-	-	-	-	-
Net Income (Loss)	$ 162,146	$ 62,211	$ 600	$ 21,748	$ -
Percent of Costs Covered	108.43%	103.04%	100.03%	101.05%	100.00%

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

2013 VEHICLE AND EQUIPMENT PROJECTS

Project Description		Resources Required
Police Vehicle	$	30,000
DPW Truck to Salt Truck Conversion		60,000
Total Vehicle Projects Requirements	$	90,000

Source of Funding:		
General Fund		90,000
Bonds		-
Grants and Aid		-
Retained Earnings	$	-
Total Vehicle Projects Sources	$	90,000



CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PROFORMA SCHEDULE OF OUTSTANDING INDEBTEDNESS
AND DEBT SERVICE REQUIREMENTS

Description	Principal Outstanding 1/1/2013	New Issues	2013 Principal Payment	2013 Interest Payment	Principal Outstanding 12/31/2013
2000 Serial Bonds					
Bonds Dated: October 1, 2000					
Refunded March 2010					
Interest Rate: 2.00%					
Final Maturity: 2020	1,576,803	-	173,408	55,773	1,403,395
2001 Serial Bonds					
Bonds Dated: December 1, 2001					
Refunded March 2010					
Interest Rate: 2.00%					
Final Maturity: 2021	789,238	-	78,549	27,343	710,689
2002 Serial Bonds					
Bonds Dated: December 15, 2002					
Refunded March 2010					
Interest Rate: 2.00%					
Final Maturity: 2020	2,814,999	-	310,000	99,500	2,504,999
2004D EFC Bonds					
Bonds Dated: July 22, 2005					
Interest Rate: 2.551%					
Final Maturity: 2024	1,105,000	-	80,000	27,827	1,025,000
2005 Serial Bonds					
Bonds Dated: December 15, 2005					
Interest Rate: 3.875%					
Final Maturity: 2025	4,340,748	-	251,044	169,732	4,089,704
2010 Serial Bonds					
Bonds Dated: May 1, 2010					
Interest Rate: 2.00%					
Final Maturity: September 2030	1,150,298	-	48,727	36,645	1,101,571
Totals	$ 11,777,086	$ -	$ 941,728	$ 416,820	$ 10,835,358

The City of Rye Vehicle and Equipment Replacement Policy

The City of Rye Building and Vehicle Committee will evaluate vehicles and equipment for replacement based on the following use and/or mileage. The condition of a vehicle is a critical factor and may cause a unit to be replaced earlier, or in some cases, kept longer than the replacement criteria.

Staff vehicles, passenger vans, and light and medium duty trucks, other than those operated by police or fire employees, will be considered for replacement at or above 80,000 miles of use.

Police patrol vehicles will be considered for replacement every two years.

Police vehicles other than patrol vehicles (for example: unmarked vehicles, prisoner van, and sport utility vehicle) and fire passenger vehicles (Fire Chief vehicle, Fire Inspector vehicle) will be considered for replacement at or above 70,000 miles of use.

Heavy fire vehicles (pumper trucks, rescue trucks, ladder trucks, etc.) will be considered for replacement upon recommendation of the Fire Chief and submission of a twenty (20) year heavy fire vehicle replacement plan by the Fire Chief to the City Manager.

Boats, equipment, and vehicles not listed above will be considered for replacement upon recommendation of the City Engineer or his/her designee to the City Manager.

The standards noted above are general guidelines. Replacement of any particular vehicle or piece of equipment may be expedited or deferred, depending on condition, age, repair costs, obsolescence, need, etc. Department heads should consult with the Department of Public Works when a determination is made by the Department Head to vary significantly from the above guidelines.

PERSONNEL INFORMATION

This section contains information on staffing requirements for the city along with the distribution of wages and benefits including full time, part time and seasonal employees across all funds. There is also information on salaries, benefits and contract information for the city's five pay groups, Administrative, CSEA Clerical and Public Works, Rye Paid Firefighter's Association and the Rye Police Association.

CITY OF RYE, NEW YORK
PERSONNEL AND EMPLOYEE BENEFITS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

SUMMARY OF AUTHORIZED FULL TIME STAFF BY FUNCTION

	2011 Authorized	2011 Filled	2012 Authorized	2012 Filled	2013 Budget
City Manager's Office	2.75	2.75	2.75	2.75	2.75
Finance	5.00	4.00	4.00	4.00	4.00
Assessment Office	2.00	2.00	2.00	2.00	2.00
City Clerk's Office	3.00	3.00	3.00	3.00	3.00
Law Department	0.00	0.00	0.00	0.00	0.00
Personnel	1.25	1.25	1.25	1.25	1.25
Information Services	1.00	1.00	1.00	1.00	1.00
Community Television	2.00	2.00	2.00	1.00	1.00
Police Services	40.00	40.00	40.00	39.00	40.00
Fire Services	17.00	17.00	17.00	16.00	17.00
Land Use Control	5.40	5.00	5.00	5.00	6.00
Public Works Administration	3.00	2.40	2.40	2.40	2.40
Transportation Maintenance	7.75	7.75	7.75	6.75	7.25
Traffic Control	1.35	1.35	1.35	0.85	0.85
Public Sanitation	4.80	3.80	3.80	3.80	3.80
Solid Waste Services	19.80	19.80	19.80	19.30	19.80
Land Maintenance	5.85	7.80	7.80	8.80	8.80
Building & Vehicle Maintenance	11.05	10.10	10.10	9.10	9.10
Recreation Services	5.45	3.15	4.15	4.15	4.15
Park Maintenance	3.55	2.85	3.85	3.85	3.85
Nature Center	0.00	0.00	0.00	0.00	0.00
Boat Basin	3.00	3.00	3.00	2.00	2.00
Golf Club	8.00	8.00	8.00	8.00	7.00
TOTALS	*153.00*	*148.00*	*150.00*	*144.00*	*147.00*

Note: Information in the "filled" columns is based on positions filled as of October 1st.

Variations between 2012 authorized and 2013 budgeted positions, other than the change in total full-time staffing, represent an intra or inter-departmental reallocation of personnel.

CSEA PAY PLAN
CLERICAL UNIT
Rates Effective July 1, 2013

The Civil Service Employees Association, Inc., Local 1000, AFSCME, AFL-CIO is the collective negotiating representative for the 9 full-time permanent or provisional clerical and non-supervisory employees of the City of Rye. The terms and conditions of employment of these employees are contained in an agreement, which was ratified by the City Council on August 6, 2012 and covers the period January 1, 2011 through December 31, 2013. Under the current contract, the following terms and conditions apply:

A.

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 5 Intermediate Clerk Intermediate Typist Telephone Operator Intermediate Account Clerk	$42,203	$56,264
Grade 6 Cashier Dispatcher Office Assistant (Automated Systems) Intermediate Stenographer	$44,277	$59,040
Grade 7 Computer Operator Payroll Clerk Senior Office Assistant (Automated Systems)	$46,442	$61,947
Grade 8 Assessment Clerk Senior Stenographer Senior Clerk Office Assistant (Building Dept.) (Community Development) (Police Department) (Public Works) (Recreation)	$48,720	$64,997

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 9	$51,107	$68,200
Bookkeeper		
Senior Computer Operator		
Grade 10	$53,622	$71,559
Deputy City Clerk		
Senior Office Assistant		
(Police Department)		
(Public Works)		
Senior Account Clerk		

B. Longevity

After 10 years of continuous service, an annual longevity payment of $500 or $750, depending upon date of hire, in addition to base pay.

After 15 years of continuous service, an annual longevity payment of $1,000 or $1,500, depending upon date of hire, in addition to base pay.

After 20 years of continuous service, an annual longevity payment of $1,500 or $2,250, depending upon date of hire.

CSEA PAY PLAN
PUBLIC WORKS UNIT
Rates Effective June 30, 2011

The Civil Service Employees Association, Inc., Local 1000, AFSCME, AFL-CIO is the collective negotiating representative for the 60 full-time permanent or provisional public works and non-supervisory employees of the City of Rye. The terms and conditions of employment of these employees are established by an agreement ratified by the City Council on November 17, 2010 that covers the period June 30, 2010 through December 31, 2011. Under the contract, the following terms and conditions apply:

A.

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 5 Recreation Attendant Road Maintainer	$36,189	$50,843
Grade 6 Caretaker Park Groundskeeper Recreation Leader	$37,956	$53,345
Grade 7 Automotive Mechanic Helper Maintenance Laborer Parking Enforcement Officer Laborer Laborer/Jumper (hired after 12/31/03)	$39,817	$55,971
Grade 8 Laborer/Jumper Senior Recreation Leader Police Dispatcher Sanitation Worker (hired after 12/31/03) Skilled Laborer	$41,771	$58,732

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 9	$43,811	$61,626
Assistant Automotive Mechanic		
Assistant Park Foreman		
Tree Trimmer		
Sanitation Worker		
Maintenance Worker		
(Mason)		
(Traffic Signs)		
(Repair)		
Motor Equipment Operator		
Grade 10	$45,957	$64,663
Automotive Mechanic		
Assistant Road Maintenance Foreman		
Assistant Building Inspector		
Code Enforcement Officer		
Heavy Motor Equipment Operator		
Maintenance Mechanic		
(Mechanical)		
(Repair)		

B. Longevity

After 10 years of continuous service, an annual longevity payment of $500 or $600, depending upon date of hire, in addition to base pay.

After 15 years of continuous service, an annual longevity payment of $1,000 or $1,230, depending upon date of hire, in addition to base pay.

After 20 years of continuous service, an annual longevity payment of $1,500 or $1,890, depending upon date of hire. One employee receives a different longevity payment of $1,890 based upon rates in effect prior to January 1, 1977.

FIRE PAY PLAN

Rates Effective January 1, 2009, July 1, 2009, and December 1, 2009

The City of Rye Paid Fire Fighters Association, Local 2029, International Association of Fire Fighters is the collective negotiating representative of all full-time permanent employees in the Fire Department except the Fire Inspector. The terms and conditions of employment of the 16 paid fire fighters are established by an agreement ratified by the City Council on December 1, 2004, which covers the period January 1, 2005 through December 31, 2009. 2009 Rates will continue until a new contract is negotiated. Under the contract, the following terms and conditions apply:

A. Pay Plan

	January 1	July 1	Dec 1
Start	$42,748	$43,496	$43,496
Year 2	49,434	50,299	50,299
Year 3	56,123	57,105	57,105
Year 4	62,813	63,912	63,912
Year 5	69,500	70,716	70,716
Year 6	76,187	77,520	77,520
Year 7	82,107	83,544	84,000

B. Longevity

After 9 years of continuous service, an annual longevity payment of $500, in addition to base pay.

After 14 years of continuous service, an annual longevity payment of $1,050, in addition to base pay.

After 19 years of continuous service, an annual longevity payment of $1,650, in addition to base pay.

C. Four employees assigned the additional duties of Fire Department Clerk each receive additional compensation of $3,000 per year.

POLICE PAY PLAN

Rates Effective January 1, 2008 and July 1, 2008
2008 RATES WILL CONTINUE IN EFFECT UNTIL A NEW CONTRACT IS NEGOTIATED

The Rye Police Association of the City of Rye, Inc. is the collective negotiating representative of all full-time permanent police officers, sergeants and lieutenants in the Police Department. The terms and conditions of employment of these 34 persons are established by an agreement ratified by the City Council on November 19, 2003 which covers the period January 1, 2004 through December 31, 2008. Under the contract, the following terms and conditions apply:

A. Pay Plan effective January 1, 2008

	Patrol Officer	Sergeant	Lieutenant
Start	$56,218	$97,681	$104,986
Year 2	73,573		
Year 3	76,632		
Year 4	79,866		
Year 5	83,255		

B. Pay Plan effective July 1, 2008

	Patrol Officer	Sergeant	Lieutenant
Start	$57,202	$99,390	$106,823
Year 2	74,861		
Year 3	77,973		
Year 4	81,264		
Year 5	84,712		

C. Longevity

After 7/9 years of continuous service, an annual longevity payment of $550/600 for Patrol Officers, $550/660 for Sergeants, and $550/728 for Lieutenants, depending upon date of hire.

After 12/14 years of continuous service, an annual longevity payment of $1,100/1,230 for Patrol Officers, $1,100/1,353 for Sergeants and $1,100/1,492 for Lieutenants, depending upon date of hire.

After 17/19 years of continuous service, an annual longevity payment of $1,700/1,890 for Patrol Officers, $1,700/2,081 for Sergeants, and $1,700/2,294 for Lieutenants, depending upon date of hire.

D. An employee assigned to the Detective Division or Youth Division for 30 days or more shall receive additional compensation of 7%.

E. An employee assigned to the Marine Unit shall receive additional compensation of 7% for the period assigned from April 1st through October 31st.

CITY OF RYE, NEW YORK
PERSONNEL AND EMPLOYEE BENEFITS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
ADMINISTRATIVE PAY PLAN
Ranges Effective June 1, 2012

The administrative pay plan encompasses all full-time employees of the City of Rye, except for the City Manager or those included in one of the four bargaining groups created in accordance with the Taylor Law. The administrative pay group includes managerial, professional, supervisory and confidential employees.

The compensation of persons in this pay group is established annually by the City Manager, within budgetary limitations, as provided for by Section C4-6 of the Rye City Charter. There are no assigned steps or longevity increments for persons in this pay group. Individual salaries are determined by merit review within the overall limits of the salary range. The salary of the City Manager is established by separate resolution of the City Council.

Administrative Pay Grade A1 (salary range $91,119 - $171,260)
Assistant City Manager
City Comptroller
City Engineer
Police Commissioner
Superintendent of Recreation

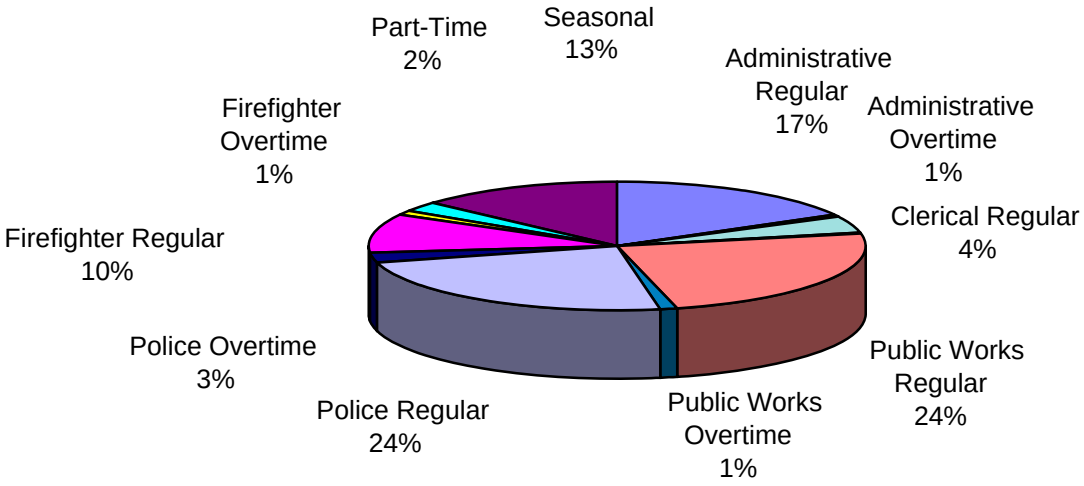
Administrative Pay Grade A (salary range $68,065 - $125,152)
Building Inspector
City Assessor
City Clerk
City Planner
General Foreman
Golf Club Manager
Coordinator Computer Services
Superintendent of Public Works

Administrative Pay Grade B (salary range $57,087 - $107,586)
Assistant Building Inspector
Assistant Superintendent of Recreation
Boat Basin Supervisor
City Naturalist
Deputy Comptroller
Fire Inspector
Garage Foreman
Greens Superintendent
Labor Foreman
Parks Foreman
Road Maintenance Foreman
Sanitation Foreman
Tree Foreman

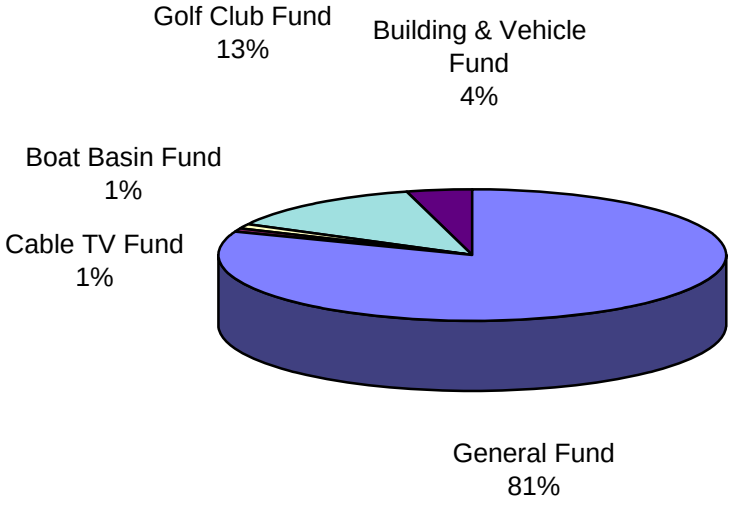
Administrative Pay Grade C (salary range $45,010 - $96,608)
Accountant
Assistant City Engineer
Assistant to the City Manager
Assistant Assessor
Community Access Facilitator
Junior Network Specialist
Recreation Supervisor
Secretary to City Manager
Business Administrator
Benefits Assistant
Parking Office Manager

Administrative Pay Grade D (salary range $29,641 - $79,043)
Administrative Assistant
Assistant Community Access Facilitator
Assistant Greenskeeper
Assistant Naturalist (Curator)
Junior Accountant
Secretary to Corporation Counsel
Student Intern
Coordinator of Member Services

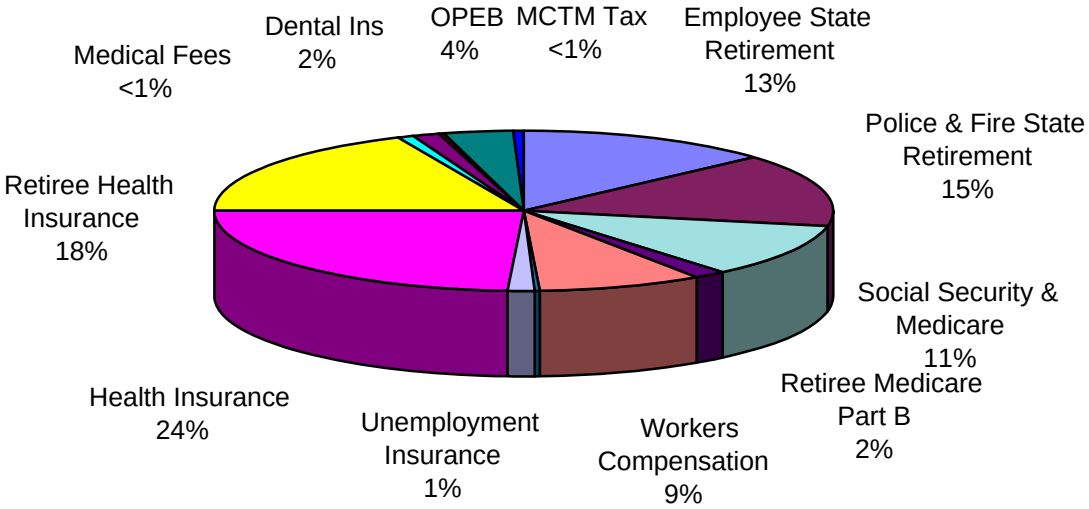
Distribution by Type of Salaries and Wages - All Funds



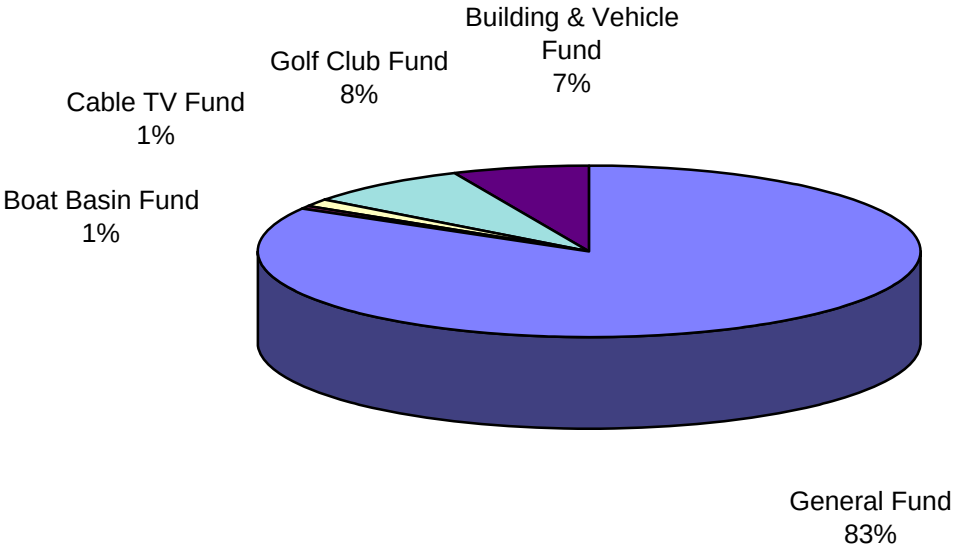
Salaries and Wages by Fund



Distribution by Type of Employee Benefits and Taxes - All Funds



Employee Benefits and Taxes by Fund



CITY OF RYE, NEW YORK
ALL FUNDS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

SUMMARY OF EMPLOYEE SALARIES, WAGES, BENEFITS AND TAXES

	2011 Actual	2012 Forecast	2013 Proposed
Salaries and Wages:			
Administrative Regular	$ 2,826,724	$ 2,531,224	$ 2,573,632
Administrative Overtime	94,075	79,041	70,425
Elections Stipend	2,000	2,000	2,000
Clerical Regular	622,290	559,451	639,861
Clerical Overtime	4,602	4,700	9,100
Public Works Regular	3,635,088	3,526,826	3,663,726
Public Works Overtime	162,581	156,110	146,510
Police Regular	3,510,891	3,272,000	3,560,059
Police Overtime	472,292	475,000	403,000
Firefighter Regular	1,430,813	1,364,500	1,446,946
Firefighter Overtime	209,222	179,550	179,550
Part-Time	327,802	338,030	366,930
Seasonal	873,554	1,051,773	2,023,944
Total Salaries and Wages	14,171,934	13,540,205	15,085,683
Employee Benefits and Taxes:			
Employee State Retirement	985,639	1,262,274	1,403,905
Police & Fire State Retirement	1,183,193	1,322,712	1,577,730
Local Police Pension	2,841	2,842	2,842
Social Security & Medicare	1,049,941	996,081	1,146,904
Retiree Medicare Part B	145,165	151,416	163,513
Workers Compensation	660,586	775,364	917,265
Life Insurance	15,056	15,242	15,516
Unemployment Insurance	113,449	99,308	152,605
Disability Insurance	2,466	2,276	2,405
Health Insurance	2,260,354	2,356,618	2,582,400
Retiree Health Insurance	1,905,074	1,876,902	1,940,088
Medical Fees	69,805	69,892	77,799
Dental Insurance	141,949	138,942	153,820
Vision Care	23,780	23,126	25,210
OPEB Expense	446,953	394,744	389,064
MCTM Tax	48,919	44,485	51,452
Total Employee Benefits and Taxes	9,055,170	9,532,224	10,602,518
Total Employee Salaries, Wages, Benefits and Taxes	$ 23,227,104	$ 23,072,429	$ 25,688,201

CITY OF RYE, NEW YORK
ALL FUNDS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

EMPLOYEE SALARIES, WAGES, BENEFITS, AND TAXES BY FUND

	General	Cable TV	Boat Basin	Golf Club	Building & Vehicle	Total
Salaries and Wages:						
Administrative Regular	$ 2,029,254	$ 89,572	$ 74,321	$ 280,321	$ 100,164	$ 2,573,632
Administrative Overtime	63,425	-	-	-	7,000	70,425
Elections Stipend	2,000	-	-	-	-	2,000
Clerical Regular	639,861	-	-	-	-	639,861
Clerical Overtime	9,100	-	-	-	-	9,100
Public Works Regular	2,835,451	-	61,617	254,474	512,184	3,663,726
Public Works Overtime	130,510	-	5,000	10,000	1,000	146,510
Police Regular	3,560,059	-	-	-	-	3,560,059
Police Overtime	403,000	-	-	-	-	403,000
Firefighter Regular	1,446,946	-	-	-	-	1,446,946
Firefighter Overtime	179,550	-	-	-	-	179,550
Part-Time	319,430	40,000	7,500	-	-	366,930
Seasonal	555,060	-	50,000	1,418,884	-	2,023,944
Total Salaries and Wages	12,173,646	129,572	198,438	1,963,679	620,348	15,085,683
Employee Benefits and Taxes:						
Employee State Retirement	1,113,906	18,456	29,052	112,744	129,747	1,403,905
Police & Fire State Retirement	1,577,730	-	-	-	-	1,577,730
Local Police Pension	2,842	-	-	-	-	2,842
Social Security & Medicare	924,291	9,912	15,181	150,099	47,421	1,146,904
Retiree Medicare Part B	145,052	-	2,637	13,187	2,637	163,513
Workers Compensation	826,707	365	12,530	35,088	42,575	917,265
Life Insurance	13,644	307	255	961	349	15,516
Unemployment Insurance	13,125	15,000	-	124,480	-	152,605
Disability Insurance	1,927	25	50	175	228	2,405
Health Insurance	2,183,034	22,596	33,210	136,692	206,868	2,582,400
Retiree Health Insurance	1,773,604	-	20,769	126,763	18,952	1,940,088
Medical Fees	59,373	1,040	1,528	6,338	9,520	77,799
Dental Insurance	133,613	1,142	1,838	7,102	10,125	153,820
Vision Care	20,168	264	528	1,848	2,402	25,210
OPEB Expense	-	-	13,565	134,084	241,415	389,064
MCTM Tax	41,556	441	675	6,675	2,105	51,452
Total Employee Benefits and Taxes	8,830,572	69,548	131,818	856,236	714,344	10,602,518
Total Employee Salaries, Wages, Benefits, and Taxes	$ 21,004,218	$ 199,120	$ 330,256	$ 2,819,915	$ 1,334,692	$ 25,688,201

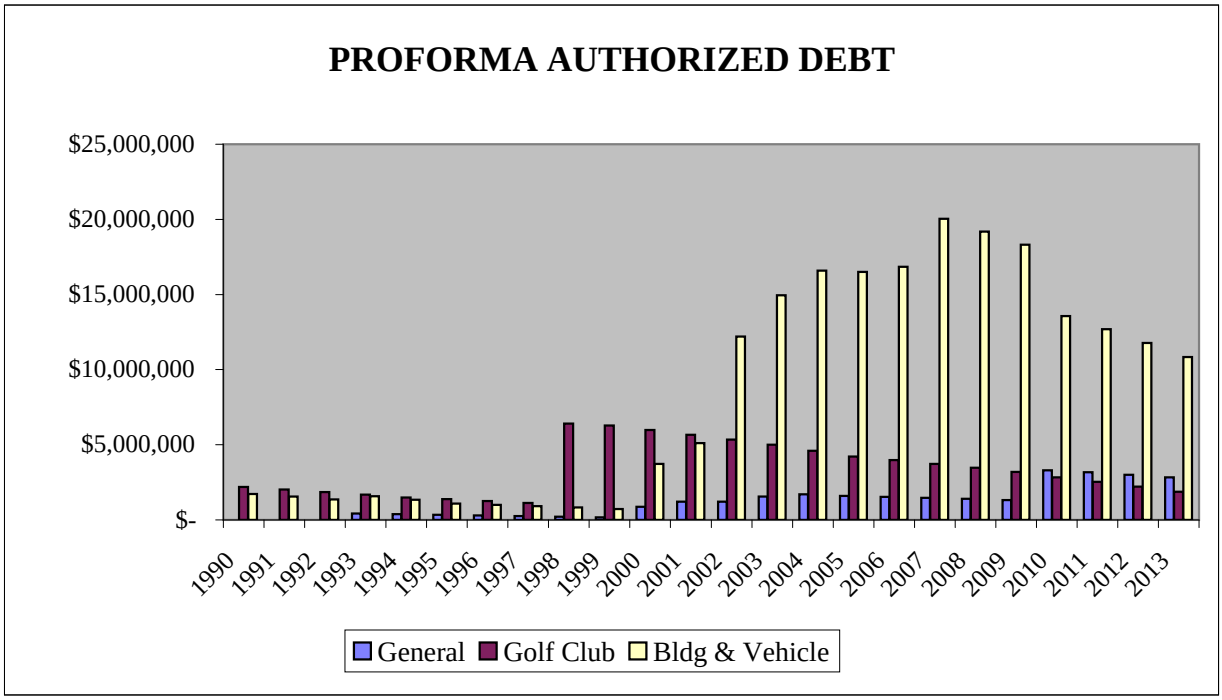
CITY OF RYE NEW YORK
ALL FUNDS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

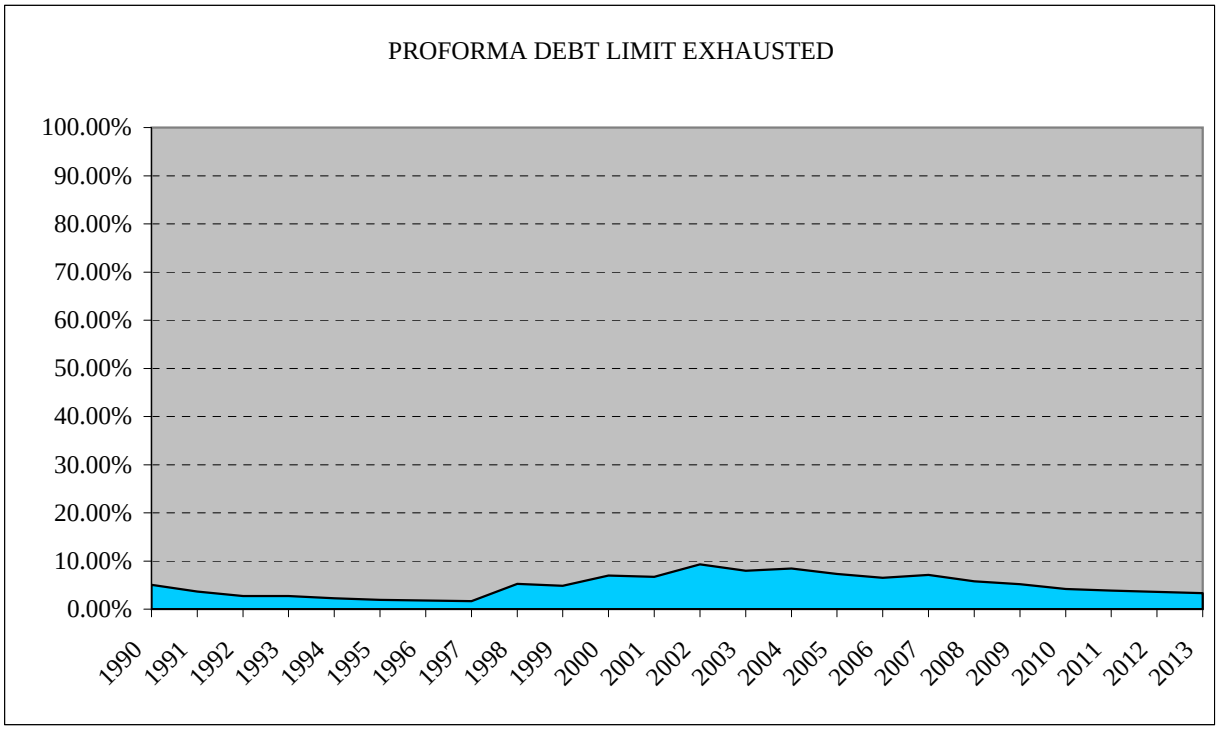
DEBT INFORMATION

This section contains information on all long-term debt authorized by the City. By New York State law, the City may only issue general obligation debt where the repayment of principal and interest is backed by the full faith and credit of the City. The City Council has adopted a policy wherein debt issued to support assets of the enterprise funds (Boat Basin Fund and Golf Club Fund) must be repaid from the revenues of those funds.

The City's Debt Policy may be found in the "Budget Message and Overview" section of this document. Debt information specific to a fund may be found in the following sections of this document: Debt Service Fund, Golf Club Enterprise Fund, and the Building and Vehicle Maintenance Fund.

CITY OF RYE, NEW YORK
AUTHORIZED DEBT - ALL FUNDS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013





CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PROFORMA SUMMARY OF AUTHORIZED DEBT

	Fund				Percent of Debt
Fiscal Year Ending December 31	General	Golf Club	Bldg & Vehicle	Total	Margin
1990	$ -	$ 2,200,000	$ 1,725,000	$ 3,925,000	5.05%
1991	-	2,025,000	1,545,000	3,570,000	3.64%
1992	-	1,850,000	1,370,000	3,220,000	2.74%
1993	417,000	1,675,000	1,575,000	3,667,000	2.73%
1994	381,000	1,500,000	1,334,000	3,215,000	2.27%
1995	345,000	1,375,000	1,090,000	2,810,000	1.94%
1996	308,000	1,250,000	1,002,000	2,560,000	1.81%
1997	264,000	1,125,000	911,000	2,300,000	1.66%
1998	220,000	6,400,000	820,000	7,440,000	5.26%
1999	176,000	6,275,000	729,000	7,180,000	4.85%
2000	872,000	5,975,000	3,723,000	10,570,000	6.99%
2001	1,206,719	5,665,000	5,108,281	11,980,000	6.69%
2002	1,216,578	5,350,000	12,191,922	18,758,500	9.31%
2003	1,553,488	5,000,000	14,952,012	21,505,500	7.96%
2004	1,701,463	4,610,000	16,593,537	22,905,000	8.47%
2005	1,607,711	4,210,000	16,502,690	22,320,401	7.33%
2006	1,543,177	3,975,000	16,839,836	22,358,013	6.54%
2007	1,476,098	3,730,000	20,034,733	25,240,831	7.13%
2008	1,404,954	3,470,000	19,191,929	24,066,883	5.80%
2009	1,330,712	3,200,000	18,319,055	22,849,767	5.17%
2010	3,306,179	2,840,000	13,565,820	19,711,999	4.20%
2011	3,164,003	2,530,000	12,695,168	18,389,171	3.85%
2012	2,995,947	2,210,000	11,777,086	16,983,033	3.57%
2013	2,821,865	1,880,000	10,835,358	15,537,223	3.30%

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
SCHEDULE OF ESTIMATED DEBT PAYMENTS

Issue	Principal Balance 1/1/2013	Principal Payments	Interest Payments	New Issues	Principal Balance 12/31/2013
General Fund:					
2000 Drainage	$ 173,760	$ 19,109	$ 6,146	$ -	$ 154,651
2000 Traffic Signals	204,437	22,483	7,231	-	181,954
2001 Traffic Signals	110,063	10,954	3,813	-	99,109
2001 Drainage	104,695	10,420	3,627	-	94,275
2001 Recreation Lighting	51,005	5,076	1,767	-	45,929
2005 Drainage	147,948	8,556	5,785	-	139,392
2005 Pump Stations	221,920	12,834	8,678	-	209,086
2005 Traffic Signals	44,384	2,567	1,736	-	41,817
2010 Theall Road Reconstruction	654,641	27,731	20,855	-	626,910
2010 Theodore Fremd Retaining Wall	261,856	11,092	8,342	-	250,764
2010 Bowman Ave Sluice Gate	301,134	12,757	9,593	-	288,377
2010 Old Milton Drainage	196,392	8,319	6,256	-	188,073
2010 Central Ave Bridge	336,671	14,261	10,725	-	322,410
2010 Peck & Midland Traffic Light	187,041	7,923	5,959	-	179,118
Total General Fund	2,995,947	174,082	100,513	-	2,821,865
Golf Club Fund:					
1998 Improvements Series A	1,425,000	220,000	47,800	-	1,205,000
1998 Improvements Series B	785,000	110,000	49,285	-	675,000
Total Golf Club Fund	2,210,000	330,000	97,085	-	1,880,000
Building & Vehicle Fund:					
1990 Garage	-	-	-	-	-
2000 Milton Firehouse	1,211,898	133,278	42,866	-	1,078,620
2000 Salt Storage Dome	53,147	5,845	1,880	-	47,302
2000 Vacuum Truck	81,768	8,992	2,892	-	72,776
2000 Fire Ladder Truck	229,990	25,293	8,135	-	204,697
2001 Locust Firehouse	644,273	64,123	22,321	-	580,150
2001 City Hall	80,536	8,015	2,790	-	72,521
2001 Police Building	37,584	3,740	1,302	-	33,844
2001 Recreation Center	26,845	2,671	930	-	24,174
2002 City Hall Office Refurbishment	8,620	949	305	-	7,671
2002 City Hall HVAC	146,247	16,105	5,169	-	130,142
2002 Police Pistol Range	117,520	12,942	4,154	-	104,578
2002 Police Headquarters	176,538	19,441	6,240	-	157,097
2002 Milton Firehouse Improvements	47,009	5,177	1,662	-	41,832
2002 Recreation Fields	783,468	86,279	27,693	-	697,189
2002 Parks and Playgrounds	20,892	2,301	738	-	18,591
2002 Damiano Center	1,514,705	166,806	53,539	-	1,347,899
2004 Land Acquisition (EFC)	1,105,000	80,000	27,827	-	1,025,000
2005 Police HQ Upgrade	74,712	4,322	2,921	-	70,390
2005 Street Sweeper	110,960	6,417	4,339	-	104,543
2005 Locust Firehouse	3,032,902	175,406	118,593	-	2,857,496

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013
SCHEDULE OF ESTIMATED DEBT PAYMENTS

Issue	Principal Balance 1/1/2013	Principal Payments	Interest Payments	New Issues	Principal Balance 12/31/2013
2005 Land Acquisition	767,102	44,364	29,995	-	722,738
2005 Fire Pumper Truck	355,072	20,535	13,884	-	334,537
2010 Police Building Improvements (3/22/06)	561,121	23,769	17,876	-	537,352
2010 Fire Ladder Truck (3/22/06)	589,177	24,958	18,769	-	564,219
Total Building & Vehicle Fund	11,777,086	941,728	416,820	-	10,835,358
Total Authorized Debt - All Funds	$ 16,983,033	$ 1,445,810	$ 614,418	$ -	$ 15,537,223
To be Reimbursed by Taxpayers - Special Assessment					
2010 Upper Dogwood Lane Sewer	140,280	5,942	4,469	-	134,338
2010 Kirby Lane North Sewer	76,687	3,248	2,443	-	73,439
2010 EFC Kirby Lane North Sewer	2,160,000	70,000	44,545	-	2,090,000
Total Reimbursable Debt	2,376,967	79,190	51,457	-	2,297,777
Total Outstanding Debt	$ 19,360,000	$ 1,525,000	$ 665,875	$ -	$ 17,835,000

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PRO FORMA COMPUTATION OF LEGAL DEBT MARGIN

Known as the "Constitutional Debt Limit", New York State Local Finance Law §104 provides that the total amount of debt issued and outstanding by the City may not exceed 7% of the five-year average full valuation.

Full valuation is calculated by dividing the taxable assessed valuation by the equalization rate for the City published by the New York State Office of Real Property Services.

Fiscal Year	Taxable Assessed Valuation[1]	State Equalization Rate[2]	Full Valuation 2013	Full Valuation 2012
2013	$ 138,095,192	2.06%	$ 6,703,650,097	$ -
2012	137,736,733	2.19%	6,289,348,539	6,289,348,539
2011	138,681,692	2.16%	6,420,448,704	6,420,448,704
2010	139,292,317	1.94%	7,180,016,340	7,180,016,340
2009	139,315,267	1.98%	7,036,124,596	7,036,124,596
2008	139,073,118	1.97%		7,059,549,137
Total five year full valuation			$ 33,629,588,276	$ 33,985,487,316
Average five year full valuation			$ 6,725,917,655	$ 6,797,097,463
Constitutional debt limit (7% of average five year full valuation)			$ 470,814,236	$ 475,796,822
Less: Outstanding debt at December 31			15,537,223	16,983,033
Net debt contracting margin			$ 455,277,013	$ 458,813,789
Debt contracting margin available			96.70%	96.43%
Debt contracting margin exhausted			3.30%	3.57%

[1] Tentative assessment roll as of budget adoption in the indicated fiscal year.

[2] 2012 tentative equalization rate as established by NYS Office of Real Property Services July 2012.

PROFORMA ANALYSIS OF CHARTER BONDING LIMITATIONS

In addition to the legal debt margin, the City Charter §C21-9 places limitations on the issuance of new debt. The City Council can authorize the issuance of 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 a permissive referendum. Debt in excess of 10% requires approval of the voting public in 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.

	Gross Annual Budgets (As Adopted)		
Fund:	2010	2011	2012
General Fund	$ 29,935,216	$ 29,946,910	$ 29,937,271
Cable TV Fund	299,033	322,711	396,784
Boat Basin Fund	726,789	662,223	1,123,751
Golf Club Fund	7,679,398	7,832,681	7,305,049
Total gross annual budgets	$ 38,640,436	$ 38,764,525	$ 38,762,855
Total of preceding three years' gross annual budgets			$ 116,167,816
Average of preceding three years' gross annual budgets			$ 38,722,605

	Subject to City Council Vote	Subject to Permissive Referendum	Public Safety Exemption	Disaster Rebuilding Exemption
Maximum charter bonding limit	$ 1,936,130	$ 3,872,261	$ 2,500,000	$ 2,500,000
Less outstanding principal at December 31, 2013:				
2000 Serial Bonds	(156,462)	(504,918)	-	-
2001 Serial Bonds	(270,742)	(99,109)	-	-
2002 Serial Bonds	-	(459,911)	-	-
2005 Serial Bonds	-	(112,207)	(334,537)	-
2010 Serial Bonds	(1,228,742)	(626,910)	(1,101,571)	-
Charter bonding limit at December 31, 2013	$ 280,184	$ 2,069,206	$ 1,063,892	$ 2,500,000

TAX RATES AND ASSESSMENT

This section contains information on property tax assessments, tax levies and tax rates for the past ten years. Assessment information includes a breakdown by class with details on the number of parcels. It also includes sales and average tax information. Tax rates and levies are broken down by levy to allow individual analysis.

It is important to note that the property tax assessments shown on the following pages are the official amounts filed with the New York State Office of Real Property Services (NYSORPS) on or about September 15th of each year. The taxable assessed value used to calculate the tax rate in December for the forthcoming year may differ from the official amount filed with NYSORPS, to reflect changes in taxable assessed values due to judgments, settlements, or other adjustments to the tax roll between the official filing date of September 15th and the adoption of the budget for the forthcoming year.

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

PROPERTY TAX RATES
LAST TEN FISCAL YEARS

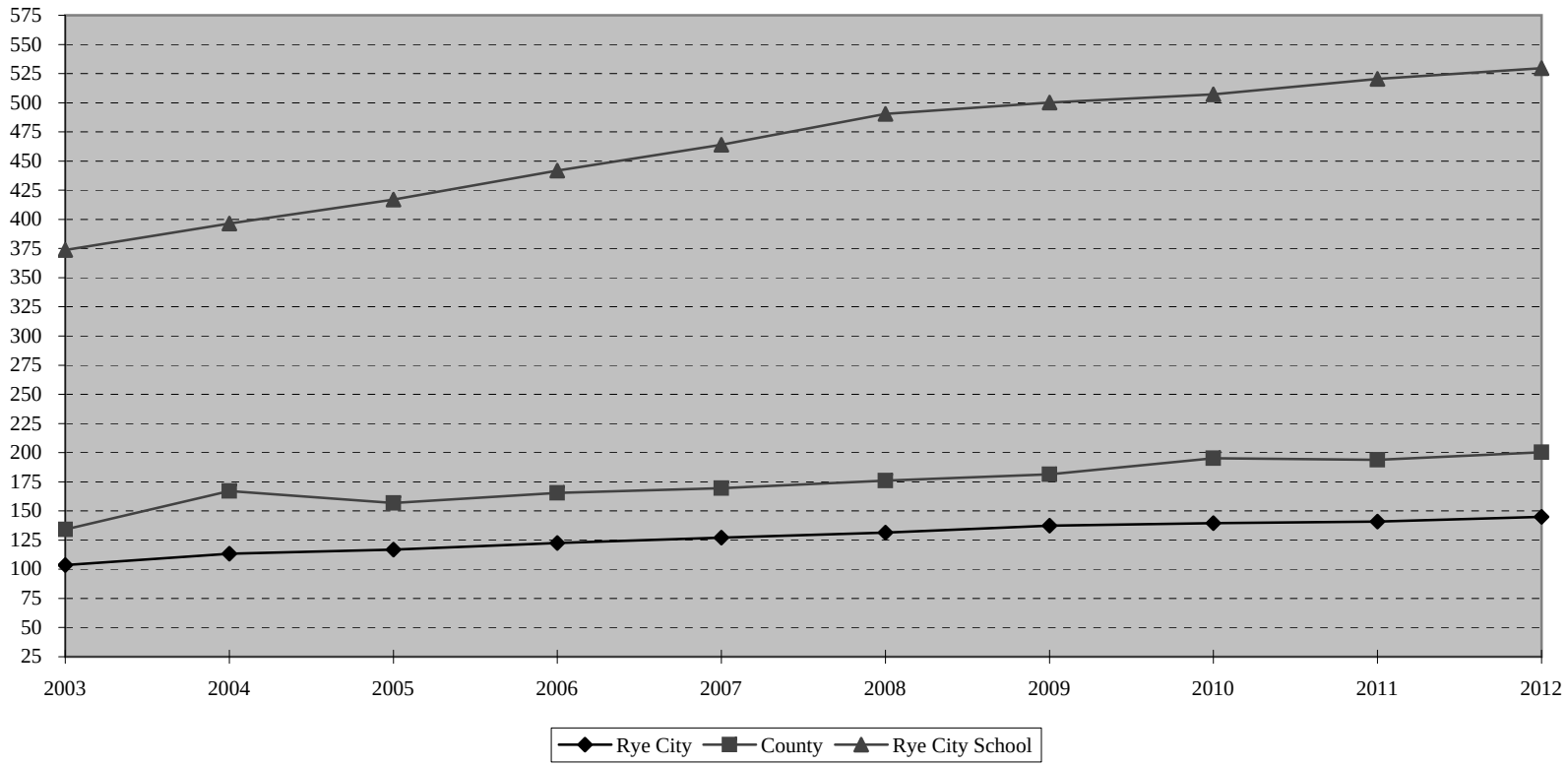
Year	City of Rye	County of Westchester	Water District No. 4	County Refuse District	Blind Brook Sewer District	Mamaroneck Sewer District	Rye City School District	Rye Neck Union Free School District
2003	103.55	104.80	-	14.62	14.68	16.01	373.81	451.69
2004	113.41	133.71	-	16.25	17.05	17.96	396.52	528.05
2005	116.80	124.09	-	15.11	17.51	17.82	416.92	529.09
2006	122.39	130.43	-	15.24	19.68	19.87	441.85	528.51
2007	127.24	134.06	-	15.03	20.56	23.14	463.92	575.62
2008	131.49	141.43	-	13.61	20.90	23.92	490.55	626.45
2009	137.38	146.28	-	13.89	21.15	25.15	500.20	647.88
2010	139.52	158.12	-	15.12	21.87	27.08	507.31	672.72
2011	140.87	156.86	-	15.34	21.62	28.80	520.54	696.64
2012	144.99	162.12	-	15.84	22.32	28.92	529.68	737.54

PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

Year	City of Rye	County of Westchester	Water District No. 4	County Refuse District	Blind Brook Sewer District	Mamaroneck Sewer District	Rye City School District	Rye Neck Union Free School District
2003	13,945,105	14,115,128	-	2,018,243	2,039,924	323,848	45,405,424	6,374,896
2004	15,254,280	17,978,031	-	2,239,921	2,366,892	362,884	48,081,406	7,417,408
2005	15,873,553	16,863,226	-	2,103,596	2,448,384	354,739	50,949,264	7,581,668
2006	16,769,037	17,869,026	-	2,136,881	2,767,359	399,827	54,491,792	7,650,158
2007	17,592,598	18,524,730	-	2,128,265	2,910,369	469,024	57,197,861	8,387,413
2008	18,263,904	19,642,180	-	1,935,386	2,971,754	489,394	60,849,280	9,181,689
2009	19,126,271	20,367,433	-	1,978,689	3,005,638	518,108	62,522,280	9,537,821
2010	19,389,593	21,923,505	-	2,145,394	3,107,621	543,320	63,415,860	9,702,959
2011	19,439,051	21,558,709	-	2,156,192	3,059,068	544,554	64,547,070	9,854,570
2012	19,961,151	22,292,710	-	2,217,086	3,139,266	548,756	65,800,000	10,328,462

TAX RATE COMPARISONS
LAST TEN FISCAL YEARS

TAX RATES PER THOUSAND



CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

TAX RATE INCREASES COMPARED TO INCREASES IN THE CPI-U
LAST TEN FISCAL YEARS

Year	Rye City	City Tax Change	Combined Tax Rate[1] County	Combined County Tax Change	Tax Rate Rye City School	School Tax Change	CPI-U[2]	CPI-U Change
2003	103.55	17.43%	134.10	12.55%	373.81	11.58%	197.8	3.07%
2004	113.41	9.52%	167.02	24.55%	396.52	6.08%	204.8	3.54%
2005	116.80	2.99%	156.71	(6.17)%	416.92	5.14%	212.7	3.86%
2006	122.39	4.79%	165.35	5.51%	441.85	5.98%	220.7	3.76%
2007	127.24	3.96%	169.64	2.59%	463.92	4.99%	226.9	2.81%
2008	131.49	3.34%	175.94	3.71%	490.55	5.74%	235.8	3.92%
2009	137.38	4.48%	181.32	3.06%	500.20	1.97%	236.8	0.42%
2010	139.52	1.56%	195.11	7.61%	507.31	1.42%	240.9	1.73%
2011	140.87	0.97%	193.82	(0.66)%	520.54	2.61%	247.7	2.82%
2012	144.99	2.92%	200.28	3.33%	529.68	1.76%	254.6	2.79%
Total Change		40.02%		49.35%		41.70%		28.72%

(1) Combined county tax rate includes county operating, M. T. A., Water District No. 4, Blind Brook Sewer District and County Refuse District #1.

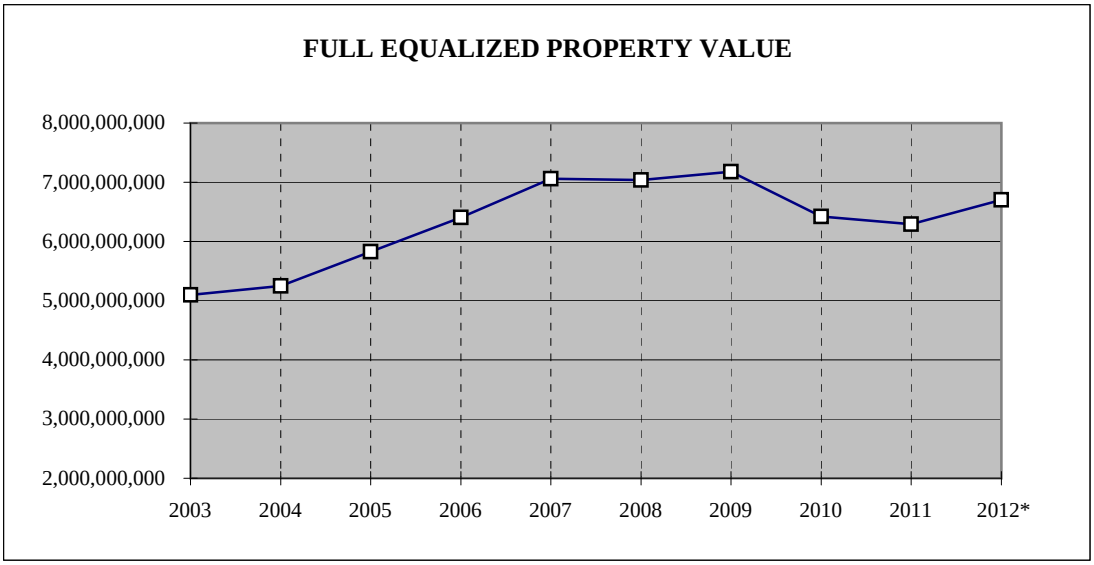
(2) Consumer Price Index, New York-Northern New Jersey-Long Island, NY-NJ-CT-PA, All Items, 1982-84=100. CPI-U for 2012 is based upon data through September 2012

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

ASSESSED AND EQUALIZED FULL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Roll Year	Filed Assessed Value	State Equalization Rate	Equalized Full Value
2003	134,574,950	2.64%	5,097,535,985
2004	135,880,847	2.59%	5,246,364,749
2005	136,949,077	2.35%	5,827,620,298
2006	138,401,675	2.16%	6,407,484,954
2007	139,073,118	1.97%	7,059,549,137
2008	139,315,267	1.98%	7,036,124,596
2009	139,292,317	1.94%	7,180,016,340
2010	138,681,692	2.16%	6,420,448,704
2011	137,736,733	2.19%	6,289,348,539
2012*	138,095,192	2.06%	6,703,650,097

Note: The roll year establishes the taxable assessed valuation for calculation of the forthcoming year's tax rate. For instance, the taxable assessed valuation that appears on the 2012 roll year will be the basis for the 2013 tax levy.



* Tentative 2012 State Equalization Rate

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

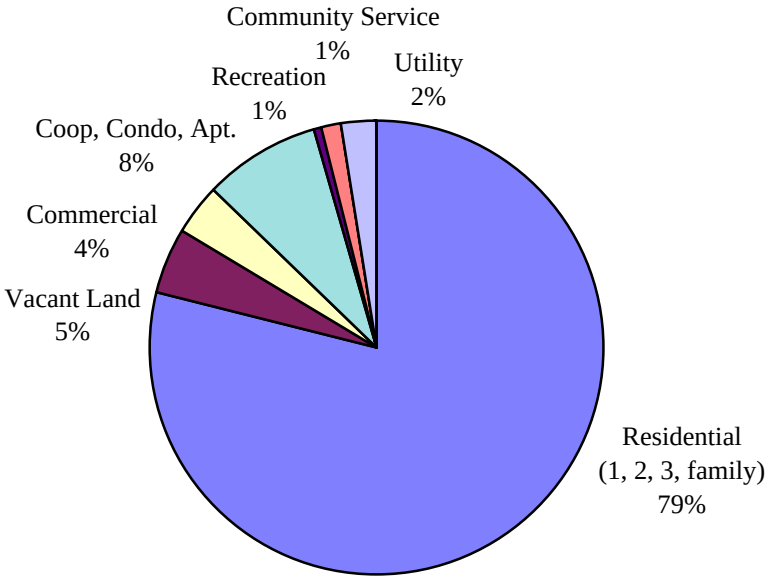
FILED ASSESSMENT ROLL CLASSIFICATION
September 15, 2012

Class	Number of Parcels	Percent of Parcels	Gross Assessed Value	Percent of Gross Roll
Residential	3,876	78.94%	113,959,435	68.77%
Vacant Land	225	4.58%	1,939,851	1.17%
Commercial	186	3.79%	10,345,133	6.24%
Coop, Condo, Apt.	398	8.11%	7,022,535	4.24%
Recreation	39	0.79%	9,956,333	6.01%
Community Service	64	1.30%	13,849,670	8.36%
Industrial	2	0.04%	37,500	0.02%
Utility	116	2.36%	8,324,917	5.02%
Wetlands & Parkland	4	0.08%	282,650	0.17%
Total	4,910	100.00%	165,718,024	100.00%
Exempt			27,622,832	
Total Taxable Assessed Value			$ 138,095,192	

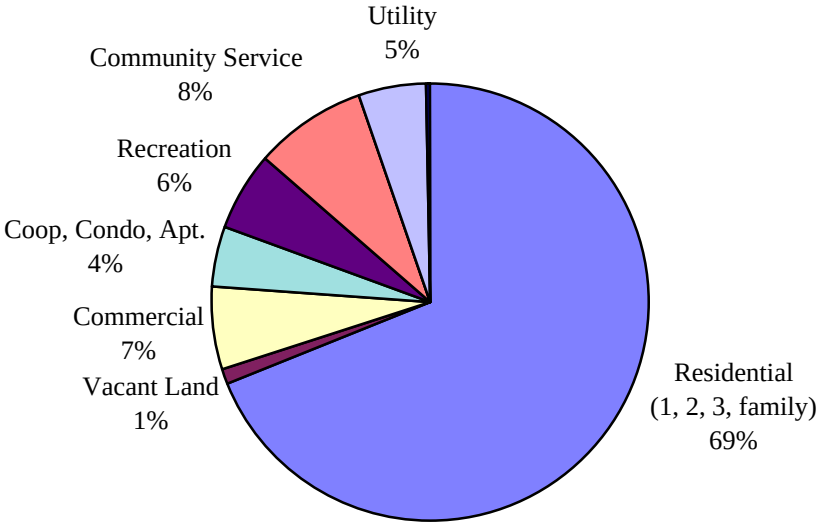
Notes:
Residential includes one, two, and three family homes.

2012 ASSESSMENT ROLL CLASSIFICATION

PARCELS BY CLASS



GROSS ASSESSED VALUE BY CLASS



COMPARISON OF TAXABLE AND EXEMPT ASSESSED VALUATION

LAST THREE FISCAL YEARS

	2010	2011	2012
Real Property:			
Land	$ 58,147,869	$ 57,541,219	$ 57,553,449
Improvements	106,534,850	104,824,148	105,124,608
Public Service (utilities in private streets)	498,397	498,397	498,397
Special Franchise (utilities in public streets)	2,528,172	2,539,209	2,541,570
Total Gross Roll	$ 167,709,288	$ 165,402,973	$ 165,718,024
County Exempt Real Property :			
Wholly exempt	$ 27,775,201	$ 26,431,260	$ 26,431,260
All other partial exemptions	1,252,395	1,234,980	1,191,572
Total County Exempt Property	$ 29,027,596	$ 27,666,240	$ 27,622,832
County Taxable Real Property	$ 138,681,692	$ 137,736,733	$ 138,095,192
City Exempt Real Property:			
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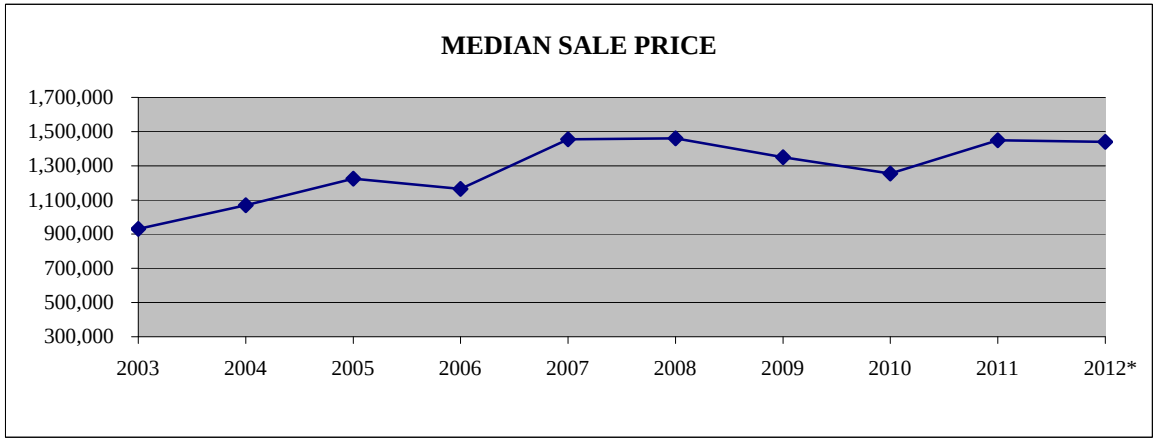
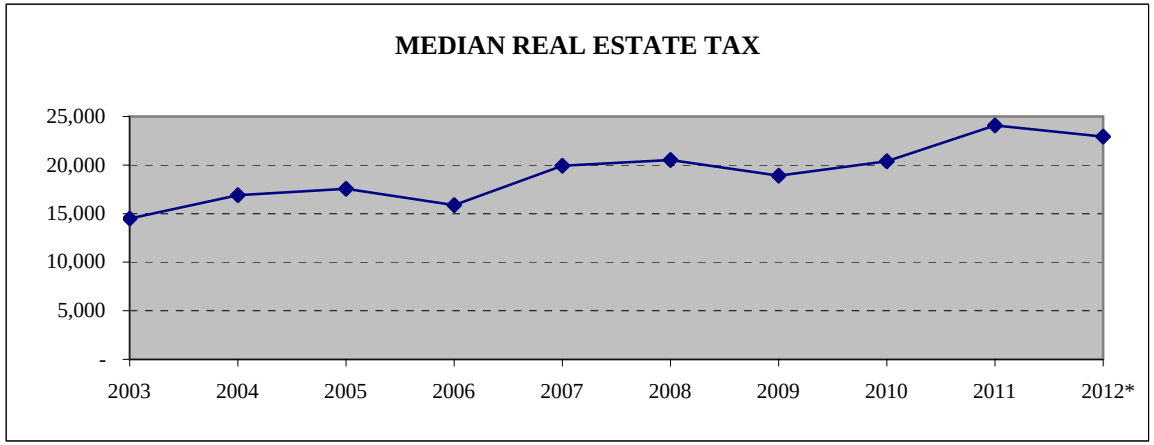
City Taxable Real Property	$ 138,681,692	$ 137,736,733	$ 138,095,192

RESIDENTIAL SALES ANALYSIS
MEDIAN SALE AND TOTAL REAL ESTATE TAX BY YEAR





ANNUAL RESIDENTIAL SALES ANALYSIS AND TAX EFFORT

Calendar Year	No. of Sales	Sale Value	Change in Sales Value	Median Sale Price	Change in Median Sale Price	Median Real Estate Tax	Real Estate Tax As a Percent of Market Value
2003	204	242,504,700	3.35%	930,000	3.33%	14,490	1.56%
2004	242	330,123,242	36.13%	1,070,000	15.05%	16,910	1.58%
2005	209	345,989,492	4.81%	1,225,000	14.49%	17,541	1.43%
2006	184	300,235,230	(13.22)%	1,165,000	(4.90)%	15,873	1.36%
2007	179	319,710,578	6.49%	1,455,000	24.89%	19,925	1.37%
2008	146	253,473,795	(20.72)%	1,460,000	0.34%	20,505	1.40%
2009	123	199,227,002	(21.40)%	1,350,000	(7.53)%	18,904	1.40%
2010	169	262,985,936	32.00%	1,255,000	(7.04)%	20,393	1.62%
2011	178	328,609,292	24.95%	1,448,750	15.44%	24,069	1.66%
2012*	141	251,702,268	(23.40)%	1,440,000	(0.60)%	22,923	1.59%

* Partial year. 2012 residential sales information available through August 31, 2012.

CITY OF RYE, NEW YORK
ANNUAL BUDGET
GLOSSARY
FOR FISCAL YEAR ENDING DECEMBER 31, 2013

Please note: Many of the definitions included in this Glossary have been reprinted with permission of the Government Finance Officers Association of the United States and Canada ("GFOA"), from their publication entitled "Governmental Accounting, Auditing, and Financial Reporting", by Stephen J. Gauthier.

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The following glossary provides definitions of the various specialized terms. Whenever a definition is taken from or otherwise based upon an authoritative pronouncement, a reference to that standard is provided in brackets. The following abbreviations are used throughout this glossary:

AICPA American Institute of Certified Public Accountants

FASB Financial Accounting Standards Board

GAAP Generally accepted accounting principles

GAAS Generally accepted auditing standards

GAGAS Generally accepted government auditing standards

GASB Governmental Accounting Standards Board

IGAS Interpretation of Governmental Accounting Standards

NCGA National Council on Governmental Accounting

Q&A Implementation Guide

SAS Statement on Auditing Standards

SGAC Statement of Governmental Accounting Concepts

SGAS Statement of Governmental Accounting Standards

TB Technical Bulletin

Accountability. Being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry—to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a "right to know," a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. [SGAC 1]

Accounting Principles Board (APB). Authoritative private-sector standard-setting body that preceded the FASB. The APB issued guidance in the form of *Opinions*.

Accounting Standards Executive Committee (AcSEC). An AICPA committee that is authorized to issue *Practice Bulletins*. A *Practice Bulletin* specifically targeted to state and local governments and cleared by the GASB would enjoy "level 2" status on the hierarchy of authoritative sources of GAAP established by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Accounting System. The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual basis of accounting. A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Acquisition costs. Term used in connection with public-entity risk pools. Costs that vary with and are primarily related to the acquisition of new and renewal contracts. Commissions and other costs (e.g., salaries of certain employees involved in the underwriting and policy issue functions, and inspection fees) that are primarily related to contracts issued or renewed during the period in which the costs are incurred are considered to be acquisition costs. [SGAS 10]

Activity. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., *police* is an activity within the *public safety* function).

Actuarial accrued liability. Term used in connection with defined benefit pension plans. That portion, as determined by a particular actuarial cost method, of the actuarial present value of pension plan benefits and expenses which is not provided for by future normal costs. [SGAS 25]

Actuarial assumptions. Term used in connection with defined benefit pension plans. Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and government-provided pension benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items. [SGAS 25]

Actuarial cost method. Term used in connection with defined benefit pension plans. A procedure for determining the actuarial present value of pension plan benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a normal cost and an actuarial accrued liability. [SGAS 25]

Actuarial section. One of five sections of a comprehensive annual financial report of a public employee retirement system. The contents of this section typically include the actuary's certification letter, a summary of actuarial assumptions and methods, a schedule of active member valuation data, a schedule of retirants and beneficiaries added to and removed from rolls, a solvency test, an analysis of financial experience, an independent actuarial review opinion (if available), and a discussion of changes in plan provisions (if the plan has been amended).

Actuarial value of assets. Term used in connection with defined benefit pension plans. The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation. The actuarial value of assets, which may represent an average value over time, normally differs from the amount reported in the financial statements, which is a point-in-timemeasure (i.e., as of the date of the statement of net assets). [SGAS 25]

Additions. Term used to describe increases in the net assets of fiduciary funds.

Advance refunding. A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. An advance refunding occurs before the maturity or call date of the old debt, and the proceeds of the new debt are invested until the maturity or call date of the old debt. Most advance refundings result in defeasance of debt. [SGAS 7]

Adverse opinion. Term used in connection with auditing. Conclusion in the independent auditor's report that financial statements are not fairly presented.

Agency funds. One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. [SGAS 34]

Agent multiple-employer defined benefit pension plan. An aggregation of single-employer plans, with pooled administrative and investment functions. Separate accounts are maintained for each employer so that the employer's contributions provide benefits only for the employees of that employer. A separate actuarial valuation is performed for each individual employer's plan to determine the employer's periodic contribution rate and other information for the individual plan, based on the benefit formula selected by the employer and the individual plan's proportionate share of the pooled assets. The results of the individual valuations are aggregated at the administrative level. [SGAS 27]

Aggregate actuarial cost method. Term used in connection with defined benefit pension plans. A method under which the excess of the actuarial present value of projected benefits of the group included in an actuarial valuation over the actuarial value of assets is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum of individual allocations. That portion of the actuarial present value allocated to a valuation year is called the normal cost. The actuarial accrued liability is equal to the actuarial value of assets. [SGAS 25]

Allocated claims adjustment expenses. Term used in connection with risk financing activities. Expenses associated directly with specific claims paid or in the process of settlement, such as legal and adjusters' fees. [SGAS 10]

Allotment. Portion of an annual or biennial budget appropriation allocated to an interim period.

Analytical review. Term used in connection with auditing. The process of attempting to determine the reasonableness of financial data by comparing their behavior with other financial and non-financial data.

Annual covered payroll. Term used in connection with defined benefit pension plans. All elements included in annual compensation paid to active employees on which contributions to a pension plan are based. [SGAS 27]

Annual required contribution (ARC). Term used in connection with defined benefit pension plans. The employer's mandated contribution for the year, calculated in accordance with certain parameters. The parameters include requirements for the frequency and timing of actuarial valuations as well as for the actuarial methods and assumptions that are acceptable for financial reporting. [SGAS 27]

Appropriated budget. The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. [NCGA Interpretation 10]

Appropriation. An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Arbitrage. Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assessed valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset. Property owned by a government, which has a monetary value.

Asset allocation. Term used in connection with pension plans. The process of determining which types of investments are to be included and the percentages that they are to comprise in an overall investment portfolio.

Assigned Fund Balance. Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Attained age actuarial cost method. Term used in connection with defined benefit pension plans. A method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability in respect to each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between the valuation date and assumed exit. The portion of this actuarial present value that is allocated to a valuation year is called the normal cost. The

actuarial accrued liability is determined using the unit credit actuarial cost method. [SGAS 25]

Audit committee. A group of individuals, selected by the governing body, having specific responsibility for addressing all issues related to the independent audit of the financial statements.

Audit scope. In the context of a financial statement audit, the coverage provided by the independent auditor's opinion on the financial statements.

Auditor rotation. Policy that a government periodically change the independent auditor of its financial statements.

Auditor's report on internal controls and compliance over financial reporting. Report issued in conjunction with a financial audit performed in accordance with GAGAS. In this report, the independent auditor reports on internal control weaknesses and instances of noncompliance, discovered in connection with the financial audit, but does not offer an opinion on internal controls or compliance.

Audit Guides. A series of AICPA publications that enjoy "level 2" status on the hierarchy of authoritative sources of GAAP established by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*, when they are specific to state and local government and cleared by the GASB.

Availability criterion. Principle of the modified accrual basis of accounting according to which revenues may only be recognized when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. [NCGA Statement 1]

Availability period. A specified period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognized in accordance with the availability criterion of modified accrual accounting.

Bank holding company. A company that controls one or more banks and may own subsidiaries with operations closely related to banking. When branch banking was severely limited, bank holding company statutes allowed banking systems to develop by permitting common ownership of several banks. Generally, the Bank Holding Company Act provides that a holding company has control over a bank if it owns, controls, or holds 25 percent or more of the voting stock of the bank. [TB 97-1]

Bank investment contracts. A separate account at a financial institution that functions like a guaranteed investment contract.

Bankers' acceptances. Short-term, noninterest-bearing notes sold at a discount and redeemed by the accepting banks at maturity for face value. Bankers' acceptances generally are created based on a letter of credit issued in a foreign trade transaction. [SGAS 31]

Banking pools. One of four different types of public-entity risk pool. An arrangement by which monies are made available for pool members in the event of loss on a loan basis. [SGAS 10]

Basic financial statements. The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP.

Basis differences. Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type. [NCGA Interpretation 10]

Basis of accounting. The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus. [SGAS 11]

Betterment. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset. The term *improvement* is preferred.

Blending. The method of reporting the financial data of a component unit that presents the component unit's balances and transactions in a manner similar to the presentation of the balances and transactions of the primary government. [SGAS 14]

Blue Book. A term commonly used to designate the Government Finance Officers Association's publication *Governmental Accounting, Auditing, and Financial Reporting*.

Bond. A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date[s] along with periodic interest paid at a specified percentage of the principal [interest rate]). Bonds are typically used for long- term debt.

Bond anticipation note. Short-term interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Book-entry system. A system that eliminates the need for physically transferring bearer-form paper or registering securities by using a central depository facility. [SGAS 3]

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budgetary basis of accounting. The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budgetary accounts. Special accounts used to achieve budgetary integration, but not reported in the general-purpose external financial statements. By convention, ALL CAPS commonly are used to designate budgetary accounts. The most common budgetary accounts are ESTIMATED REVENUES, APPROPRIATIONS, BUDGETARY FUND BALANCE, and ENCUMBRANCES.

Budgetary guidelines. Recommendations on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's budgetary guidelines are chiefly of interest to accountants because of the emphasis they place on performance measurement in the context of the

budgetary process.

Budgetary integration. The management control technique by which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. Budgetary integration is intended to facilitate control over revenues and expenditures during the year.

Budgetary journal entries. Journal entries involving budgetary accounts. Budgetary journal entries arise in connection with budgetary integration.

Budgetary reporting. The requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting also is required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets.

Business-type activities. One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds. [SGAS 34]

Call options. A contract giving the buyer (owner) the right, but not the obligation, to purchase from (call option) the seller (writer) of the contract a fixed number of items (such as shares of equity securities) at a fixed or determinable "strike" price on a given date or at any time on or before a given date. [SGAS 31]

Capital and related financing activities. Term used in connection with cash flows reporting. Capital and related financing activities include (a) acquiring and disposing of capital assets used in providing services or producing goods, (b) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and (c) paying for capital assets obtained from vendors on credit. [SGAS 9]

Capital assets. Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [SGAS 34]

Capital improvement program. A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital outlays. Expenditures for the acquisition of capital assets.

Capital projects fund. Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). [NCGA Statement 1]

Capitalization contribution. Term used in connection with public-entity risk pools. A contribution to

meet initial or ongoing capital minimums established by statute, regulation, or the pooling agreement itself. Capitalization contributions generally take the form of cash. [IGAS 4]

Capitalization threshold. The dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capping. Term used in connection with municipal solid-waste landfills (MSWLF). The cost of final cover expected to be applied near or after the date that the MSWLF stops accepting solid waste. [SGAS 18]

Cash. The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. *Cash* also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. [SGAS 9]

Cash basis of accounting. Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Cash equivalent. Term used in connection with cash flows reporting. Short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose "original maturity" means the original maturity to the entity holding the investment. [SGAS 9]

Ceded premiums/claims costs. Terms used in connection with public-entity risk pools. Ceded premiums are those transferred to another enterprise in connection with a reinsurance arrangement. Ceded claims costs are those transferred to another enterprise through reinsurance.

Certificate of Achievement for Excellence in Financial Reporting Program. Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.

Character classification. Expenditure classification according to the period's expenditures is presumed to benefit. The four character groupings are (a) *current* operating expenditures, presumed to benefit the current fiscal period; (b) *debt service*, presumed to benefit prior fiscal periods as well as current and future periods; (c) *capital outlays*, presumed to benefit the current and future fiscal periods, and (d) *intergovernmental*, when one government transfers resources to another.

Claims-made policy. Term used in connection with public-entity risk pools. A type of policy that covers losses from claims asserted (reported or filed) against the policyholder during the policy period, regardless of whether the liability-imposing events occurred during the current or any previous period in which the policyholder was insured under the claims-made contract or other specified period before the policy period (the policy retroactive date). [SGAS 10]

Claims-servicing pool. One of four different types of public entity risk pool. An arrangement by which

a pool manages separate accounts for each pool member from which the losses of that member are paid. Also referred to as an "account pool." [SGAS 10]

Classified presentation. The separate presentation on the statement of position of the current and long-term portions of assets and liabilities. A classified presentation is required for the proprietary fund statement of net assets.

Closed amortization period. Term used in connection with the unfounded actuarial accrued liability associated with defined benefit pension plans. A specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period is initially 30 years on a closed basis, 29 years remain after the first year, 28 years after the second year, and so forth. [SGAS 25]

Closed-end mutual fund. An SEC-registered investment company that issues a limited number of shares to investors that are then traded as an equity security on a stock exchange. [SGAS 31]

Collateral. Term used in connection with deposits with financial institutions. Security pledged by a financial institution to a governmental entity for its deposit. [SGAS 3]

Collateral pool. A single financial institution collateral pool is a group of securities pledged by a single financial institution against all the public deposits it holds. A multiple financial institution collateral pool is a group of securities pledged by various financial institutions to provide common collateral for their deposits of public funds. In such a collateral pool, the assets of the pool and the power to make additional assessments against the members of the pool, if necessary, insure there will be no loss of public funds because of the default of a member. [SGAS 3]

Combining financial statements. Financial statements that report separate columns for individual funds or component units. Combining financial statements normally are required in a comprehensive annual financial report to support each column in the basic financial statements that aggregates information from more than one fund or component unit.

Commercial paper. An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Committed Fund Balance. Consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

Committee on Accounting Procedure (CAP). Authoritative private-sector standard-setting body that preceded the Accounting Principles Board and the FASB. The CAP issued guidance in the form of *Accounting Research Bulletins*.

Commodities programs. The distribution of surplus agricultural products, as a form of assistance.

Community environment. This program provides for essential community services including land use control, transportation maintenance, public sanitation, solid waste services, and land maintenance.

Comparability. The principle according to which differences between financial reports should be due

to substantive differences in the underlying transactions or the governmental structure rather than due to selection of different alternatives in accounting procedures or practices. [SGAC 1]

Comparative data. Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

Comparative financial statements. Financial statements providing all of the information required by GAAP for two or more fiscal periods.

Compliance Supplement. Term used in connection with Single Audits. A publication of the U.S. Office of Management and Budget outlining compliance requirements for federal awards programs. The publication is designed to assist independent auditors performing Single Audits.

Component unit. A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. [SGAS 14]

Composite depreciation methods. Depreciation methods applied to groups of assets rather than to individual assets.

Comprehensive annual financial report (CAFR). A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data. The CAFR of a public employee retirement system or an investment pool also should provide information on investments. Likewise, the CAFR of a public employee retirement system should provide actuarial information.

Comprehensive framework of internal controls. A structure of internal controls that provides for (a) a favorable control environment, (b) the continuing assessment of risk, (c) the design, implementation, and maintenance of effective control-related policies and procedures, (d) the effective communication of information, and (e) the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Condensed financial statements. Abbreviated financial statements sometimes required by GAAP to be presented within the notes to the financial statements in connection with component units, external investment pools, and segments. In addition, GAAP prescribe the presentation of condensed financial information for the prior fiscal year as part of management's discussion and analysis.

Conduit debt. Certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are

issued. [IGAS 2]

Connection fees. Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees*.

Consistency. The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1]

Contractual Costs. A category of expenditures that generally includes payments to internal service funds and payments to external parties providing professional services.

Control cycle. Term used in connection with the evaluation of internal controls. A series of logically connected transactions/processes and associated control-related policies and procedures.

Cost-reimbursement basis. Term used in connection with internal service funds. The settings of charges so that costs are systematically recovered on a break-even basis over time.

Cost-sharing multiple-employer defined benefit pension plan. A single plan with pooling (cost-sharing) arrangements for the participating employers. All risks, rewards, and costs, including benefit costs, are shared and are not attributed individually to the employers. A single actuarial valuation covers all plan members and the same contribution rate(s) applies for each employer. [SGAS 25]

Counterparty. Term used in connection with custodial credit risk. Another party to a transaction. In the case of deposits and investments made by governmental entities, a counterparty could be the issuer of a security, a financial institution holding a deposit, a broker-dealer selling securities, or a third party holding securities or collateral. [SGAS 3]

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures, not otherwise budgeted for.

Cost center. The smallest unit of budgetary accountability and control. A cost center is made up of a group of related services, responsibility for which is assigned to a specified individual or organizational unit.

Crossover refunding. A type of advance refunding in which the escrow established with the proceeds of the refunding bonds only begins to secure repayment of the refunded debt at some designated future time, known as the “crossover date.”

Culture & recreation. This program encompasses the culture and recreational activities and facilities, which are provided by the City of Rye for the participation and enjoyment of all residents.

Current costs. Term used in connection with municipal solid-waste landfills. The amount that would be paid if all equipment, facilities, and services included in the estimate of closure and postclosure care costs was acquired during the current period. [SGAS 18]

Current financial resources measurement focus. Measurement focus according to which the aim of a

set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

Current refunding. A refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded. This situation differs from an advance refunding, where the proceeds of the refunding bonds are placed in escrow pending the call date or maturity of the debt to be refunded.

Custodial credit risk. The risk that a government will not be able (a) to recover deposits if the depository financial institution fails or (b) to recover the value of investment or collateral securities that are in the possession of an outside party if the counterparty to the investment or deposit transaction fails. [SGAS 3, Q&A]

Debt service. Payment of interest and repayment of principal to holders of a government's debt instruments.

Debt service fund. Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. [NCGA Statement 1]

Deduction. Term used in connection with fiduciary funds. Decrease in the net assets of a fiduciary fund.

Defeasance. In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability. Most refundings result in the defeasance of the refunded debt. Defeasance also is sometimes encountered in conjunction with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

Deferred revenue. Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Defined benefit pension plan. A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation. [SGAS 25]

Defined contribution pension plan. A pension plan having terms that specify how contributions to a plan member's account are to be determined, rather than the amount of retirement income the member is to receive. The amounts received by a member will depend only on the amount contributed to the member's account, earnings on investments of those contributions, and forfeitures of contributions made for other members that may be allocated to the member's account. [SGAS 25]

Demand bonds. Long-term debt issuances with demand ("put") provisions that require the issuer to repurchase the bonds upon notice from the bondholder at a price equal to the principal plus accrued interest. To assure its ability to redeem the bonds, issuers of demand bonds frequently enter into short-term standby liquidity agreements and long-term "take out" agreements. [IGAS 1]

Depreciation. The portion of the cost of the expiration in the service life of a fixed asset, which is charged as an expense during a particular accounting period.

Derivative. Contract whose value depends on, or derives from, the value of an underlying asset, reference rate, or index. The term also is applied to similar transactions, such as structured financial instruments (for example, mortgage-backed securities). [TB 94-1]

Derived tax revenues. Non-exchange revenues that result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption). [SGAS 33]

Developer fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Direct costing. Term used in connection with the valuation of capital assets. Use of source data (e.g., invoices) to establish the historical cost of a capital asset.

Direct debt. Debt that is to be repaid by the reporting government itself rather than by an overlapping or underlying government.

Direct expense. Expense that is specifically associated with a service, program, or department and, thus, is clearly identifiable to a particular function. [SGAS 34]

Disallowed costs. Claims for grantor resources that have been rejected by the grantor. Disallowed costs are to be distinguished from *questioned costs*, which are potential disallowed costs that have not yet been rejected by the grantor.

Discrete presentation. Method of reporting financial data of component units in a column or columns separate from the financial data of the primary government. [SGAS 14]

Discussion memorandum. A due-process document issued by the GASB soliciting comments from interested parties on various aspects of a technical issue that is the subject of research by the board.

Due process. The procedures followed by the GASB to ensure that the views of all interested parties are solicited and considered prior to issuing an authoritative pronouncement. At a minimum, due process requires that all statements and interpretations be preceded by an exposure draft.

Early recognition option. Term used in connection with debt service funds. The option to recognize an expenditure in the current period in a debt service fund for principal and interest payments due early in the subsequent period. This option is available only in situations involving the non-discretionary transfer of resources to a debt service fund in the current period for payments due shortly after the end of the fiscal year (i.e., usually within one to several days, and never more than one month later).

Economic resources measurement focus. Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It also is used by business enterprises and not-for-profit

organizations in the private sector.

Effectiveness. Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency. Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources. Efficiency necessarily presupposes effectiveness.

Eligibility requirements. Term used in connection with government-mandated and voluntary non-exchange transactions. Conditions established by the provider of resources stipulating matters such as the qualifying characteristics of recipients, time requirements, allowable costs, and other contingencies. [SGAS 33]

Emerging Issues Task Force. Group established under the auspices of an authoritative standard-setting body and authorized to publish consensus positions on technical issues not specifically addressed by that body. The GASB has not established an emerging issues task force, although it is empowered to do so.

Employee benefits. A category of expenditures which includes the City's share of social security, retirement, workers compensation, health and various types of insurance for employees' benefit.

Encumbrances. Commitments related to unperformed (executory) contracts for goods or services. [NCGA Statement 1]

Enterprise fund. Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. [SGAS 34]

Entity differences. A difference between the budgetary basis of accounting and GAAP arising because the appropriated budget either includes or excludes organizations, programs, activities, and functions, which may or may not be compatible with the criteria defining the governmental reporting entity. [NCGA Interpretation 10]_ 625

Entry age actuarial cost method. Term used in connection with defined benefit pension plans. A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this actuarial present value allocated to a valuation year is called the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is called the actuarial accrued liability. [SGAS 25]

Equivalent single amortization period. The weighted average of all amortization periods used when components of the total unfunded actuarial accrued liability are separately amortized and the average is calculated in accordance with the parameters. [SGAS 25]

Escheat. The reversion of property to a governmental entity in the absence of legal claimants or heirs. The laws of many governmental entities provide that a rightful owner or heir can reclaim escheat

property in perpetuity, provided the claimant can establish his or her right to the property. [SGAS 21]

Ethics Rule 202. Ethics rule established by the AICPA that places upon auditors the burden of proof for justifying any material departures from the guidance found on levels 2, 3, or 4 of the GAAP hierarchy.

Ethics Rule 203. Ethics rule established by the AICPA that makes it an ethical violation for an auditor to state that financial statements are "fairly presented in conformity with GAAP" if those statements materially violate standards issued by the FASB, the GASB, or the Federal Accounting Standards Advisory Board. A special exception applies when unusual circumstances would make the application of an authoritative standard misleading.

Exchange transactions. Transaction in which each party receives and gives up essentially equal values. [SGAS 33]

Exchange-like transaction. Transaction in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange. Examples include certain fees for regulatory or professional licenses and permits, certain tap fees, certain developer contributions, certain grants and donations, and other transactions that, regardless of the label applied to them, are based on an exchange of similar but not equal values. [SGAS 33]

Expenditure-driven grants. Government-mandated or voluntary non-exchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as *reimbursement grants*.

Expenditure. Decreases in net financial resources under the current financial resources measurement focus not properly classified as *other financing uses*.

Explicit measurable equity interest. Term used in connection with joint ventures. Asset resulting from a stipulation in the joint venture agreement that the participants have a present or future claim to the net resources of the joint venture and setting forth the method to determine the participants' shares of the joint venture's net resources. [SGAS 14]

Exposure draft. A due-process document issued by the GASB soliciting comments from interested parties on a proposed authoritative pronouncement.

External auditors. Independent auditors, typically engaged to conduct the audit of a government's financial statements.

Fair value. Term used in connection with the valuation of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. [SGAS 31]

Federal Accounting Standards Advisory Board. Authoritative standard-setting body responsible for establishing GAAP for the federal government.

Fiduciary funds. Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust

funds, and agency funds. [SGAS 34]

Final amended budget. Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized. [SGAS 34]

Financial accountability. Term used in connection with the definition of the financial reporting entity. The level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government. [SGAS 14]

Financial Accounting Foundation (FAF). Not-for-profit organization responsible for overseeing the operations of both the GASB and the FASB.

Financial Accounting Standards Advisory Council (FASAC). Advisory group that assists the FASB. The FASAC includes representatives of all of the FASB's major constituents.

Financial Accounting Standards Board (FASB). The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

Financial audits. Audits designed to provide independent assurance of the fair presentation of financial information. _____ 627

Financial reporting entity. A primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a financial reporting entity usually is a primary government. However, a governmental organization other than a primary government (such as a component unit, a joint venture, a jointly governed organization, or other stand-alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

Financial resources. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

Financial section. One of the three basic sections of a comprehensive annual financial report. The financial section is used to present the independent auditor's report on the financial statements, the basic financial statements (including the notes to the financial statements), required supplementary information, combining statements, individual fund statements and schedules, and supplementary

information, as needed.

Finding. Term used in connection with public sector auditing. Published communication of an internal control weaknesses or instance of noncompliance in connection with an audit conducted in accordance with GAGAS.

Fiscal accountability. The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year). This term is used in contrast to *operational accountability*. [SGAS 34]

Fiscal dependence. Term used in connection with the definition of the financial reporting entity. Situation requiring the inclusion of a legally separate entity as a component unit within the financial reporting entity because the governing board of the primary government may *arbitrarily* override the financial decisions of the legally separate entity regarding (a) its budget, (b) the levying of taxes or the setting of rates or charges, or (c) the issuance of bonded debt.

Fiscal funding clause. Term used in connection with capital leases. A clause in a lease agreement that generally provides that the lease is cancelable if the legislature or other funding authority does not appropriate the funds necessary for the government unit to fulfill its obligations under the lease agreement.

Five percent criterion. Second of two tests used to determine whether a given governmental fund or enterprise fund must be reported as a major fund in the basic financial statements. This test is applied to the combined total assets, liabilities, revenues or expenses/expenditures of all governmental and enterprise funds for which the 10 percent criterion has been met.

Fixed budgets. Term used in contrast with *flexible budgets*. Budgets that embody estimates of specific (fixed) dollar amounts. [NCGA Statement 1]

Fixed coupon repurchase–reverse repurchase agreement. A repurchase agreement or a reverse repurchase agreement where the parties agree that the securities returned would have the same stated interest rate as, and maturities similar to, the securities transferred. [SGAS 3]

Flexible budgets. Term used in contrast with *fixed budgets*. Budgets that embody dollar estimates that vary according to demand for the goods or services provided. [NCGA Statement 1]

Food stamps. A federal award program that is intended to improve the diets of members of low-income households by increasing their ability to purchase food. [SGAS 24]

Formula grants. Government-mandated or voluntary non-exchange transactions involving the provision of resources based upon established criteria (e.g., number of full-time equivalent students) other than the incurrence of qualifying expenditures.

Frozen entry age actuarial cost method. Term used in connection with defined benefit pension plans. A method under which the excess of the actuarial present value of projected benefits of the group included in an actuarial valuation, over the sum of the actuarial value of assets plus the unfunded frozen actuarial accrued liability, is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum

of individual allocations. The frozen actuarial accrued liability is determined using the entry age actuarial cost method. The portion of this actuarial present value allocated to a valuation year is called the normal cost. [SGAS 25]

Full faith and credit. A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-time equivalent position. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., *public safety*).

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1]

Fundamental analysis. A method of estimating the fair value of a security when it is thinly traded or when quoted market prices are not available. Fundamental analysis considers assets, liabilities, operating statement performance, management, and economic environment of the issuer in estimating a fair value. [SGAS 31, Q&A]

Fund balance. The difference between assets and liabilities reported in a governmental fund.

Fund classifications. One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types. __ 629

Fund financial statements. Basic financial statements presented on the basis of funds. Term used in contrast with *government-wide financial statements*.

Fund type. One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Funded mandate. Also known as a government-mandated non-exchange transaction. A situation where a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform). [SGAS 33]

Funded ratio. The actuarial value of assets expressed as a percentage of the actuarial accrued liability. [SGAS 25]

GAAFR. The acronym for *Governmental Accounting, Auditing, and Financial Reporting*, a publication of the Government Finance Officers Association. Also known as the *Blue Book*, various editions of this book have been published since the mid 1930s.

GAAP hierarchy. An authoritative list of the sources of GAAP. The GAAP hierarchy for state and local governments is set forth in SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

General Accounting Office (GAO). The investigative arm of the U.S. Congress charged with improving the performance and accountability of the federal government. In the context of accounting, auditing, and financial reporting for state and local governments, the GAO is best known for issuing *Government Auditing Standards*, which are the source of GAGAS.

General fund. The general fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. [NCGA Statement 1]

General government. This program provides the legislative, executive and staff activities essential for effective policymaking and professional administration of the City of Rye's government.

General obligation bonds. When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

General revenues. All revenues that are *not* required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, and income tax. All other non-tax revenues (Including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues. [SGAS 34]

Generally accepted accounting principles (GAAP). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SASNo. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Generally accepted auditing standards (GAAS). The rules and procedures that govern the conduct of a financial audit. There are ten basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SASs and related interpretations to comment and expand upon these basic standards.

Generally accepted government auditing standards (GAGAS). Standards for the conduct and reporting of both financial and performance audits in the public sector. The General Accounting Office promulgates GAGAS through its publication *Government Auditing Standards*, commonly known as the *Yellow Book*. The basic GAGAS standards are classed into three broad categories: general standards, fieldwork standards, and reporting standards. The general standards of GAGAS apply to both financial audits and performance audits. GAGAS establish separate fieldwork and reporting standards for financial audits and performance audits. The fieldwork standards and reporting standards used for financial audits build upon the standards of fieldwork and the standards of reporting of GAAS.

Governmental external investment pool. An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio;

one or more of the participants not being part of the sponsor's reporting entity. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool. [SGAS 31]

Government Finance Officers Association (GFOA). An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Governmental Accounting Standards Advisory Council (GASAC). An advisory body established to assist the GASB. The membership of the GASAC represents all major groups with an interest in accounting and financial reporting for state and local governments.

Governmental Accounting Standards Board (GASB). The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the NCGA.

***Governmental Accounting, Auditing, and Financial Reporting* (*GAAFR*).** A publication of the Government Finance Officers Association. Also known as the *Blue Book*, various editions have been published since the mid 1930s.

Governmental activities. Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds. [SGAS 34]

Governmental entity. For accounting and financial reporting purposes, an entity subject to the hierarchy of GAAP applicable to state and local governmental units. The criteria used to distinguish governmental entities from nongovernmental entities are set forth in the AICPA's *Audits of State and Local Governmental Units.*

Governmental financial reporting model. The minimum combination of financial statements, note disclosures, and required supplementary information prescribed for state and local governments by the GASB.

Governmental funds. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Government-mandated non-exchange transactions. Transactions that occur when a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform). [SGAS 33]

Government-wide financial statements. Financial statements that incorporate all of a government's

governmental and business-type activities, as well as its non-fiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Grant. A contribution of assets (usually cash) by one of governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Grant anticipation note. Short-term, interest-bearing note issued by a government in anticipation of a grant to be received at a later date. The note is retired from proceeds of the grant to which it is related.

Guaranteed investment contract. A group annuity contract designed to provide guarantees of principal and interest on funds deposited with an insurance company for a specified period.

Impact fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Implementation guides. Guidance on the proper implementation of authoritative accounting and financial reporting standards issued by the staff of the GASB. Implementation guides use a question-and-answer format and enjoy "level 4" status on the hierarchy of GAAP for state and local governments established by the AICPA's SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Imposed non-exchange revenues. Revenues that result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines). [SGAS 33]

Improvement. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

"In-relation-to" opinion. An indication in the independent auditor's report that the auditor does *not* render an opinion on the fair presentation *per se* of certain information contained in the financial report (e.g., combining and individual fund financial statements), but does assert that the information in question is fairly presented *in relation to* the audited financial statements.

Incurred but not reported (IBNR) claims. Term used in connection with risk financing. Claims for insured events that have occurred but have not yet been reported to the governmental entity, public entity risk pool, insurer, or re-insurer as of the date of the financial statements. IBNR claims include (a) known loss events that are expected to be presented later as claims, (b) unknown loss events that are expected to become claims, and (c) expected future development on claims already reported. [SGAS 10]

Independent auditor. Auditors who are independent, both in fact and appearance, of the entities they audit. Both GAAS and GAGAS set specific criteria that must be met for an auditor to be considered to be independent.

Independent auditor's report. The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer (or disclaim) an opinion on whether

a set of financial statements is fairly presented in conformity with GAAP (or some other comprehensive basis of accounting).

Indirect expenses. Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category. [SGAS 34]

Individual investment accounts. An investment service provided by a governmental entity for other, legally separate entities that are not part of the same reporting entity. With individual investment accounts, specific investments are acquired for individual entities and the income from and changes in the value of those investments affect only the entity for which they were acquired. [SGAS 31]

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. [SGAS 34]

In-substance defeasance of debt. A situation that occurs when debt is considered defeased for accounting and financial reporting purposes, even though a legal defeasance has not occurred. When debt is defeased, it is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability. [SGAS 7]

Insured defined benefit pension plan. A pension financing arrangement whereby an employer accumulates funds with an insurance company, while employees are in active service, in return for which the insurance company unconditionally undertakes a legal obligation to pay the pension benefits of those employees or their beneficiaries, as defined in the employer's plan. [SGAS 27]

Integrated budget. A situation in which the accounting system has been designed to automatically provide timely budgetary information concerning the uncommitted balance of appropriations and unrealized revenues.

Interfund activity. Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Interfund loans. Amounts provided between funds and blended component units of the primary government with a requirement for repayment. [SGAS 34]

Interfund reimbursements. Repayments from the funds or blended component units of the primary government responsible for particular expenditures or expenses to the funds or blended component units of the primary government that initially paid for them. [SGAS 34]

Interfund services provided and used. Sales and purchases of goods and services between funds and blended component units of the primary government for a price approximating their external exchange value. [SGAS 34]

Interfund transfers. Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement

for repayment. [SGAS 34]

Internal auditing. An appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically, and the organization's objectives are being achieved. The term covers all forms of appraisal of activities undertaken by auditors working for and within an organization.

Internal control framework. An integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must (a) provide a favorable control environment, (b) provide for the continuing assessment of risk, (c) must provide for the design, implementation, and maintenance of effective control-related policies and procedures, (d) must provide for the effective communication of information, and (e) must provide for the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Internal financial reporting. Financial reporting specifically designed to meet the needs of management.

Internal service funds. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. [SGAS 34]

Introductory section. The first of three essential components of any comprehensive annual financial report. The introductory section typically provides general information on a government's structure and personnel as well as information useful in assessing the government's financial condition. The contents of the introductory section normally fall outside the scope of the independent audit of the financial statements.

Investing activities. Term used in connection with cash flows reporting. Investing activities include making and collecting loans (except program loans) and acquiring and disposing of debt or equity instruments. [SGAS 9]

Investment in capital assets, net of related debt. One of three components of net assets that must be reported in both government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

Investment section. One of the sections of a comprehensive annual financial report for an investment pool or public employee retirement system.

Investment trust funds. Fiduciary fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government. [SGAS 34]

Invitation to comment. A due-process document that may be released by the GASB to solicit the views of interested parties on a topic under study by the board prior to the release of an exposure draft.

Joint venture. A legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. Generally, the purpose of a joint venture is to pool resources and share the costs, risks, and rewards of providing goods or services to the joint venture participants directly, or for the benefit of the public or specific service recipients. [SGAS 14]

Jointly governed organization. A regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that creates the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. [SGAS 14]

Landfill closure and postclosure care costs. Costs incurred to provide for the protection of the environment that occur near or after the date that a municipal solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and postclosure care costs include the cost of equipment and facilities (e.g., leach ate collection systems and final cover) as well as the cost of services (e.g., postclosure maintenance and monitoring costs). [SGAS 18] _____ 635

Lapse period. A specified time at the beginning of a given budget period during which encumbrances outstanding at the end of the prior budget period may be liquidated using the prior year's budgetary authority. Many governments avoid the use of a lapse period by automatically appropriating as part of each new budget an amount sufficient to cover encumbrances outstanding at the end of the prior budget period.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal defeasance. A situation that occurs when debt is legally satisfied based on certain provisions in the debt instrument even though the debt is not actually paid. When debt is defeased, it is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability. [SGAS 7]

Legal level of budgetary control. The level at which a government's management may not reallocate resources without special approval from the legislative body.

Lent securities. The securities lent by the lender to the borrower in a securities lending transaction. Also referred to as *underlying securities*. [SGAS 28]

Level (1-4) guidance. In the context of the hierarchy of GAAP for state and local governments, a reference to the relative authority of a given source of GAAP guidance.

Level of effort requirements. A requirement that a grant recipient not use grant resources to reduce its own participation in a given program or activity.

Lien date. For property (ad valorem) taxes, the date when an enforceable legal claim to taxable property arises. Generally the lien date is specified in the relevant enabling legislation. Many governments use the term *lien date* even though a lien is not formally placed on the property at that date. Alternatively, the term *assessment date* is used to describe this same date. [SGAS 33]

Loan premium or fee. Term used in connection with securities lending arrangements. Payments from the borrower to the lender as compensation for the use of the underlying securities when the borrower provides securities or letters of credit as collateral. [SGAS 28]

Major fund. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. [SGAS 34]

Major program. Term used in the context of Single Audits. As part of the Single Audit, the independent auditor must gain an understanding of internal controls over compliance for each major federal award program and then test those controls. In addition, the independent auditor must render an opinion on whether the government complied with laws, regulations, and provisions of contracts or grant agreements that could have a direct and material effect on each major federal award program.

Management letter. A term used in connection with the independent audit of the financial statements. A formal communication by the auditor to management that focuses on internal control weaknesses discovered in the course of the audit of the financial statements. A management letter typically would be redundant in an audit conducted in accordance with GAGAS, which require that the independent auditor publish internal control weaknesses and instances of noncompliance in conjunction with a formal report on internal controls and compliance. The management letter, as just described, should be distinguished from the management *representation* letter. The latter is a communication by management to the independent auditor in which management takes formal responsibility for the fair presentation of the financial statements and makes certain specific representations regarding their contents.

Management's discussion and analysis. A component of required supplementary information used to introduce the basic financial statements and provide an analytical overview of the government's financial activities. [SGAS 34]

Matching requirement. A requirement that a grant recipient contributes resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

Materials and supplies. A category of expenditures, which includes goods or services that are consumed in achieving cost center objectives.

Material weakness. A reportable condition (internal control weakness) of such magnitude that it could potentially result in a material misstatement of the financial statements.

Materiality. The magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.[1] The objective of accountability in governmental financial reporting adds another perspective to materiality. Specifically, accountability requires materiality to be judged not only in a quantitative manner, but also in a qualitative manner. That is, accountability involves such issues as legal and contractual compliance that may not have a "material" effect on the entity's reported operating results and financial position but that

would influence or change the judgment of a reasonable person about how the government has conducted its affairs during the period. [SGAS 11]

Matrix pricing. A method of estimating the fair value of a security when it is thinly traded or when quoted market prices are not available. Matrix pricing estimates a security's fair value by considering coupon interest rates, maturity, credit rating, and market indexes as they relate to the security being valued and to similar issues for which quoted prices are available. [SGAS 31, Q&A] _ 637 FASB Concepts Statement No. 2, *Qualitative Characteristics of Accounting Information*, paragraphs 123-132.

Maturities. The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Measurement focus. The objective of a measurement, that is, what is being expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (for example, financial or economic resources), but also when the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

Modified accrual basis of accounting. Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. [NCGA Statement 1]

Modified approach. The election *not* to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two specific requirements. First, the government manages the eligible infrastructure assets using an asset management system that has certain specified characteristics; second, the government documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the government. [SGAS 34]

Money market investment. A short-term, highly liquid debt instrument, including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations. Asset-backed securities, derivatives, and structured notes are not included in this term. [SGAS 31]

Multi-purpose grants. Term used in connection with the identification of program revenues. Grants intended to finance activities reported in different functional categories in the government-wide statement of activities. Multipurpose grants that do not provide for specific identification of the programs and amounts should be reported as general revenues. [SGAS 34]

Municipal Finance Officers Association. Original name of the Government Finance Officers Association of the United States and Canada.

Municipal solid-waste landfill. A discrete area of land or an excavation that receives household waste, and that is not a land application unit, surface impoundment, injection well, or waste pile, as those terms are defined in regulations of the Environmental Protection Agency. It may also receive other types of Resource Conservation and Recovery Act Subtitle D wastes, such as commercial solid waste, non-hazardous sludge, and industrial solid waste. The term *municipal* indicates the primary type of solid

waste received by the landfill, not its ownership. [SGAS 18]

National Advisory Council on State and Local Budgeting (NACSLB). A working group created by eight public-sector organizations to establish a comprehensive framework for public-sector budgeting that could be used by state and local governments as an ideal against which to measure and improve the quality of their own budget practices. The Government Finance Officers Association has formally recommended the NACSLB's guidelines to its members.

National Committee on Municipal Accounting (NCMA). A committee of the Municipal Finance Officers Association that served as the authoritative accounting and financial reporting standard-setting body for local governments prior to 1946. TheNCMAwas one of the predecessors of the GASB.

National Committee on Governmental Accounting. A committee of the Municipal Finance Officers Association that served as the authoritative accounting and financial reporting standard-setting body for local governments from the late 1940s until the establishment the National Council on Governmental Accounting in the 1970s.

National Council on Governmental Accounting (NCGA). The immediate predecessor of the GASB as the authoritative accounting and financial reporting standard-setting body for state and local governments. The NCGA issued 7 statements and 11 interpretations prior to its dissolution in June 1984. These statements and interpretations remain effective unless superseded by a subsequent GASB pronouncement.

Negotiable certificates of deposit. Transferable certificates of deposit. Because they are transferable, negotiable certificates of deposit are subject to custodial credit risk.

Net cost. Term used in the context of the government-wide statement of activities. The difference between functional expenses and program revenues.

Net cost in tax dollars. A calculation of the property tax rate per 1000 of assessed valuation that would be necessary to support a program, function, or cost center. The actual property tax impact of each activity is less than this calculation, as it is offset by other general revenues of the City, such as sales tax, state aid, etc.

Net general obligation debt. General obligation debt reduced by amounts being paid with other than general resources (e.g., general obligation debt associated with proprietary funds and special assessment debt), as well as amounts available in sinking funds for debt repayment.

Net pension obligation. Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension liability (asset) at transition to SGAS 27, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related debt. [SGAS 27]

No-commitment special assessment debt. Special assessment debt that is secured solely by liens on assessed properties and resources provided from bond proceeds and is not backed by both the full faith and credit of the government or by any other type of general government commitment.

Non-capital financing activities. Term used in connection with cash flows reporting. Non-capital

financing activities include borrowing money for purposes other than to acquire, construct, or improve capital assets and repaying those amounts borrowed, including interest. This category includes proceeds from all borrowings (such as revenue anticipation notes) not clearly attributable to acquisition, construction, or improvement of capital assets, regardless of the form of the borrowing. Also included are certain other interfund and intergovernmental receipts and payments. [SGAS9]__ 639

Non-exchange transactions. A transaction in which a government (including the federal government, as a provider) either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange. [SGAS 33]

Non-financial assets. A term used in connection with the current financial resources measurement focus and the modified accrual basis of accounting. Assets that are expected to be used in the provision of goods or services rather than converted to cash. Preparers of financial statements have the option of treating prepaid items and inventories of supplies as either a financial asset (consumption method) or as a non-financial asset (purchases method).

Non-operating revenues and expenses. A term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. Revenues and expenses not qualifying as operating items, which typically include interest revenue and expense, taxes, and grants that are not equivalent to contracts for services.

Nonparticipating interest-earning investment contracts. Investment contracts whose value is not affected by market (interest rate) changes (e.g., nonnegotiable certificates of deposit with redemption terms that do not consider market rates). This definition excludes investment contracts that are negotiable or transferable, or whose redemption value considers market rates. [SGAS 31]

Nonreciprocal interfund activity. The internal counterpart to non-exchange transactions. This category includes both interfund transfers and interfund reimbursements. [SGAS 34]

Non-spendable Fund Balance. Consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long term portions of loans receivable, financial assets held for resale, and principal of endowments.

Normal costing. Term used in connection with the valuation of capital assets. Estimate of historical cost based on current cost of reproduction new indexed by a reciprocal factor of the price increase of a specific item or classification from the appraisal date to the estimated date of acquisition. That is, the historical cost of an asset is estimated by taking the value of acquiring the asset new today and then discounting that amount by an appropriate inflation factor back to the date of acquisition.

Normally. Term used in connection with the application of the modified accrual basis of accounting to certain long-term liabilities. Specifically, certain accrued liabilities are recognized as expenditures in governmental funds only when they are *normally* expected to be liquidated with current available financial resources (e.g., compensated absences, claims and judgments, special termination benefits, landfill closure and postclosure care costs). For this purpose, the term *normally* should be interpreted from the perspective of the practice of state and local governments generally.

Number of funds principle. The principle that only the minimum number of funds consistent with

legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration. [NCGA Statement 1]

Object. A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained (e.g., *personal services, contractual services, materials and supplies*).

Obligated in some manner. Term used in connection with special assessment debt and the determination of the financial reporting entity. A government is obligated in some manner for debt if (a) it is legally obligated to assume all or part of the debt in the event of default or (b) the government may take certain actions to assume secondary liability for all or part of the debt—and the government takes, or has given indications that it will take, those actions. Stated differently, the phrase *obligated in some manner* is intended to include all situations *other than* those in which (a) the government is *prohibited* (by constitution, charter, statute, ordinance, or contract) from assuming the debt in the event of default or (b) the government is not legally liable for assuming the debt and makes no statement, or gives no indication, that it will, or may, honor the debt in the event of default. [SGAS6]

Office of Management and Budget (OMB). An agency of the federal government with regulatory oversight of Single Audits. In fulfillment of this responsibility the OMB has issued Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

On-behalf payments of fringe benefits and salaries. Direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employees of another legally separate entity (the employer entity or employer government). They include payments made by governmental entities on behalf of nongovernmental entities and payments made by nongovernmental entities on behalf of governmental entities, and may be made for volunteers as well as for paid employees of the employer entity. [SGAS 24]

Open amortization period. Term used in connection with defined benefit pension plans. An open amortization period (open basis) is one that begins again or is recalculated at each actuarial valuation date. Within a maximum number of years specified by law or policy (for example, 30 years), the period may increase, decrease, or remain stable. [SGAS 25]

Open-end mutual funds. An open-end mutual fund is one that continuously offers its shares for sale to the public, compared with a closed-end company, which may issue only a limited number of shares. Mutual funds generally do not issue share certificates; instead, they send out periodic statements showing deposits, withdrawals, and dividends credited to the investor's account. [SGAS 3]

Operating activities. Term used in connection with cash flows reporting. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities. [SGAS 9]

Operating budget. A plan of financial operation, embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

Operating revenues and expenses. Term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. The term is not defined as such in the authoritative

accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of *operating activities* for cash flows reporting in establishing their own definition. [SGAS 34]

Operational accountability. Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future. [SGAS 34]

Option-adjusted spread models. A method of estimating the fair value of an option when it is thinly traded or when quoted market prices are not available. Such models measure the spread provided from a security that is an option or includes an option. Using a benchmarked yield curve, separate cash flows are discounted according to their maturity. The result is a spread when compared to yields for risk-free investments. [SGAS 31, Q&A]

Option contract. A contract giving the buyer (owner) the right, but not the obligation, to purchase from (call option) or sell to (put option) the seller (writer) of the contract a fixed number of items (such as shares of equity securities) at a fixed or determinable "strike" price on a given date or at any time on or before a given date. [SGAS 31]

Option-pricing models. A method of estimating the fair value of an option when it is thinly traded or when quoted market prices are not available. Under one such model (i.e., the Black-Scholes model) consideration is given to a security's return, the-risk free interest rate, the time remaining until the option expires, and the relationship of the underlying security's price to the strike price of the option. [SGAS 31, Q&A]

Original budget. The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances. [SGAS 34]

Other financing source. An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the *other financing sources* category is limited to items so classified by GAAP.

Other financing use. A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the *other financing uses* category is limited to items so classified by GAAP.

Other post-employment benefits (OPEB). Post-employment benefits provided by an employer to plan participants, beneficiaries, and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also include post-employment health care benefits provided through a public employee retirement system or pension plan. In addition to post-employment health care benefits (such as illness, dental, vision, and hearing), OPEB may include, for example, life insurance, disability income, tuition assistance, legal services, and other assistance programs. [SGAS 12]

Other sources of GAAP. Potential sources of accounting and financial reporting guidance that may be used in the absence of authoritative guidance on one of the four levels of the hierarchy of GAAP for state and local governments set forth in SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*. Examples of other sources of GAAP for state and local governments include concepts statements of the GASB, pronouncements of the FASB that are not authoritative for government, professional publications, textbooks, and position papers of professional organizations. GASB Concepts Statements take precedence as an other source of GAAP.

Outcome measures. Term used in connection with service efforts and accomplishments reporting. Indicators that measure accomplishments or results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes. [SGAC 2]

Output measures. Term used in connection with service efforts and accomplishments reporting. Indicators that measure the quantity of services provided. Output measures include both measures of the *quantity of service provided* and measures of the *quantity of a service provided that meets a certain quality requirement*. [SGAC 2]

Overlapping debt. Proportionate share that property within a government must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

Overlapping governments. All local governments located wholly or in part within the geographic boundaries of the reporting government.

Participating interest-earning investment contracts. Interest-earning investment contracts whose value is affected by market (interest rate) changes (e.g., contracts that are negotiable or transferable, or whose redemption value considers market rates). [SGAS 31]

Passenger facilities charges (PFCs). A fixed fee authorized by the Federal Aviation Administration that airports may impose on each departing passenger for use in eligible construction projects or for related debt service. This charge is collected by whoever sells the ticket and then remitted to the airport.

Pass-through grants. Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient. [SGAS 24] __ 643

Payment in lieu of taxes. A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

Pension (and other employee benefit) trust funds. A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. [SGAS 34]

Pension cost. A measure of the periodic cost of an employer's participation in a defined benefit pension plan. [SGAS 27]

Pension obligation bonds. Bonds issued by employers to finance one or more elements of their pension obligation to employees. Pension obligation bonds may be used, for example, to provide funds for one or more of the following purposes: to reduce or eliminate the employer's net pension obligation, to pay the employer's annual required contribution for the year, or to reduce or eliminate the plan's un-funded actuarial accrued liability.

Pension plan. An arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of the plan. [SGAS 25]

Pension-related debt. All long-term liabilities of an employer to a pension plan, the payment of which is not included in the annual required contributions of a sole or agent employer or the actuarially determined required contributions of a cost-sharing employer. Payments generally are made in accordance with installment contracts that usually include interest. Examples include contractually deferred contributions and amounts assessed to an employer upon joining a multiple-employer plan. [SGAS 27]

Pension trend data. Actuarially based data over time concerning the funding progress of a defined benefit pension plan and employers' actual and annual required contributions to the plan.

Percentage (%) of costs covered. The percentage of total expenditures that is covered by total revenues.

Percentage (%) of total net cost. The percentage attributable to the entire cost of a program, function, or cost center after deducting all revenues generated by it, which must be supported by the general revenues of the City.

Performance auditing. Auditing designed to evaluate the effectiveness or efficiency of an organization, program, or activity.

Performance measurement. Commonly used term for service efforts and accomplishments reporting.

Permanent funds. A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs— that is, for the benefit of the government or its citizenry.

Perspective differences. Differences between the budgetary basis of accounting and GAAP that result when the structure of financial information used for GAAP financial reporting differs from the structure of financial information used for budgetary purposes. [NCGA Interpretation 10]

Policyholder dividends. Term used in connection with public-entity risk pools. Payments made or credits extended to the insured by the insurer, usually at the end of a policy year, which result in reducing the net insurance cost to the policyholder. These dividends may be paid in cash to the insured or applied by the insured to reduce premiums due for the next policy year. [SGAS 10]

Popular annual financial reporting. Supplementary financial reporting designed to meet the special needs of interested parties who are either unable or unwilling to use the more detailed financial information provided in traditional comprehensive annual financial reports.

Popular Annual Financial Reporting Award. An awards program sponsored by the Government Finance Officers Association with the objective of encouraging and assisting governments to prepare and publish high quality popular annual financial reports.

Post-employment healthcare benefits. Medical, dental, vision, and other health-related benefits provided to terminated employees, retired employees, dependents, and beneficiaries. [SGAS 26]

Potentially misleading to exclude. Term used in connection with defining the financial reporting entity. Basis for including a legally separate entity within the financial reporting entity even though that separate entity does not meet either of the normal criteria for inclusion as a component unit (i.e., board appointment or fiscal dependency).

Preliminary project stage. Term used in connection with computer software developed or obtained for internal use. Costs incurred prior to the development stage of computer software (e.g., the conceptual formulation of alternatives, the evaluation of alternatives, the determination of the existence of needed technology, and the final selection of alternatives).

Preliminary views. A due-process document issued by the GASB soliciting comments from interested parties on a proposed authoritative pronouncement prior to the issuance of an exposure draft.

Premium deficiency. Term used in connection with public-entity risk pools. A situation that occurs if the sum of expected claims costs (including incurred but not reported claims) and all expected claim adjustment expenses, expected dividends to policyholders or pool participants, and un-amortized acquisition costs exceeds related unearned premiums. [SGAS 30]

Primary government. Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity. [SGAS 14]

Primary users of general-purpose external financial reports. Those groups of financial statement users whose needs guide the development of GAAP. For state and local governments, the primary users of general-purpose external financial reports are (a) those to whom government is primarily accountable (the citizenry), (b) those who directly represent the citizens (legislative and oversight bodies), and (c) those who lend or who participate in the lending process (investors and creditors). [SGAC 1]_ 645

Private-purpose trust funds. A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. [SGAS 34]

Program. Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program loan. Term used in connection with cash flows reporting. A loan made and collected as part of a governmental program that provides a *direct* benefit to *individual* constituents. [SGAS 9, Q&A]

Program revenue. Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues. [SGAS 34]

Projected unit credit actuarial cost method. A method under which the projected benefits of each individual included in an actuarial valuation is allocated by a consistent formula to valuation years. The actuarial present value of benefits allocated to a valuation year is called the normal cost. The actuarial present value of benefits allocated to all periods prior to a valuation year is called the actuarial accrued liability.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public employee retirement system (PERS). A state or local governmental entity entrusted with administering one or more pension plans; it also may administer other types of employee benefit plans, including post-employment healthcare plans and deferred compensation plans. A public employee retirement system also may be an employer that provides or participates in a pension plan or other types of employee benefit plans for employees of the system. [SGAS 25]

Public-entity risk pool. A cooperative group of governmental entities joining together to finance an exposure, liability, or risk. Risk may include property and liability, workers' compensation, or employee health care. A pool may be a stand-alone entity or included as part of a larger governmental entity that acts as the pool's sponsor. [SGAS 10]

Public safety. This program provides the surveillance, prevention and protection system necessary to ensure public safety from dangers, which include crime, traffic violations, fire and hazardous conditions, disasters, uncontrolled animals, and medical emergencies.

Pure cash conduit. Term used in connection with pass-through grants. A grantor that merely transmits grantor-supplied moneys without having administrative or direct financial involvement in the program. [SGAS 24]

Purpose restrictions. Term used in connection with government-mandated and voluntary non-exchange transactions. Legal limitations that specify the purpose or purposes for which resources are required to be used. [SGAS 33]

Put option. An option contract giving the buyer (owner) the right, but not the obligation, to sell to the writer of the contract a fixed number of items (such as shares of equity securities) at a fixed or determinable "strike" price on a given date or at any time on or before a given date. [SGAS 31]

Qualified opinion. Term used in connection with financial auditing. A modification of the independent auditor's report on the fair presentation of the financial statements indicating that there exists one or more specific exceptions to the auditor's general assertion that the financial statements are fairly

presented.

Questioned cost. Term used in connection with Single Audits. A determination by the independent auditor that an expenditure under a federal grant does not meet all of the grantor's requirements and therefore may be subject to refund to the grantor.

Realized gains and losses. The cumulative effect of appreciation and depreciation in the value of investments reported at fair value at the time those investments are sold.

Reappropriation. The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

Reasonable assurance. A term used in connection with financial auditing. The principle that the goal of the independent audit of the financial statements is to ensure that financial statements are free from *material* misstatement. The principle of reasonable assurance rests upon the assumption that it is not cost beneficial to attempt to ensure that financial statements are free of immaterial misstatements.

Rebatable arbitrage. A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

Reciprocal interfund activity. The interfund counterpart to exchange and exchange-like transactions. This category includes both interfund loans and interfund services provided and used. [SGAS 34]

Refunding. The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding). [SGAS 23]

Regulated enterprises. Enterprises for which (a) rates for regulated services or products are either established by, or subject to approval by an independent, third-party regulator (or the governing board itself if it is empowered by statute or contract to establish rates that bind customers), (b) the regulated rates are designed to recover the specific enterprise's costs of providing regulated services or products, and (c) it is reasonable to assume that the regulated activity can set and collect charges sufficient to recover its costs. Regulated enterprises have the *option* of adopting certain specialized guidance issued by the FASB. In practice, the term "regulated enterprise" normally is applied only to enterprises that elect this option. __ 647

Reimbursement grant. A grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as *expenditure-driven grants*.

Reinsurance. A transaction in which an assuming enterprise (reinsurer), for a consideration (premium), assumes all or part of a risk undertaken originally by another insurer (ceding enterprise). However, the legal rights of the insured are not affected by the reinsurance transaction, and the ceding enterprise issuing the original insurance contract remains liable to the insured for payment of policy benefits. [SGAS 10]

Related organization. Term used in connection with defining the financial reporting entity. An organization for which a primary government is accountable because that government appoints a voting majority of the board, but is not *financially* accountable. [SGAS 14]

Related party transaction. A transaction that an informed observer might reasonably believe reflects considerations other than economic self interest based upon the relationship that exists between the parties to the transaction. The term often is used in contrast to an *arm's-length transaction*.

Relative order of liquidity. An order for presenting assets and liabilities on the statement of net assets based upon how readily they may be converted to cash or will require the use of cash. [SGAS 34]

Relevance. The principle that there should be a close logical relationship between the financial information provided and the purpose for which it is needed. Information is relevant if it is capable of making a difference in a user's assessment of a problem, condition, or event. [SGAC 1]

Reliability. The principle that financial information should be verifiable, free from bias, and faithfully represent what it purports to represent. [SGAC 1]

Reportable condition. Term used in connection with financial auditing. A significant deficiency in internal controls discovered in the course of the financial statement audit that must be communicated by the independent auditor to the entity's audit committee or its equivalent.

Reporting package. Term used in connection with Single Audits. A package that the independent auditor must communicate to the Federal Audit Clearing House that includes (a) the government's financial statements, (b) the government's supplementary schedule of expenditures of federal awards, (c) the auditor's reports, (d) a summary schedule of prior audit findings, and (e) a corrective action plan. The reporting package must be accompanied by a special data collection form that summarizes the information contained in the reporting package.

Repurchase agreement. A transaction in which the governmental entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the governmental entity and promises to repay the cash plus interest in exchange for the return of the same securities. [SGAS 3]

Required supplementary information. Statements, schedules, statistical data, or other information that the GASB has determined to be necessary to supplement, although not required to be a part of, the basic statements. [SGAS 5]

Restricted assets. Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. [SGAS 34]

Restricted Fund Balance. Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments: or through constitutional provisions or enabling legislation.

Restricted net assets. A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related debt outstanding.

Retrospectively (experience) rated policy. Term used in connection with public-entity risk pools. An insurance policy for which the final amount of the premium is determined by adjusting the initial premium based on actual experience during the period of coverage (sometimes subject to maximum and minimum limits). A retrospectively rated policy is designed to encourage safety by the insured and to compensate the insurer if larger than expected losses are incurred. [SGAS 10]

Revenue and claims development trend data. Required supplementary information mandated by the GASB for public-entity risk pools.

Revenue anticipation note. Short-term, interest-bearing note issued by a government in anticipation of revenues to be received at a later date. The note is retired from the revenues to which it is related.

Reverse repurchase agreement. An agreement in which a broker-dealer or financial institution (buyer-lender) transfers cash to a governmental entity (seller-borrower); the entity transfers securities to the broker-dealer or financial institution and promises to repay the cash plus interest in exchange for the same securities or for different securities. [SGAS 3]

Risk. The uncertainty of loss, chance of loss, or variance of actual from expected results. Also, the subject of an insurance contract (i.e., insured property). The City assumes liability for most risk including, but not limited to, property damage and personal injury liability.

Risk retention. A term describing the retention by an entity of a risk of loss, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City sets aside assets to fund any related losses.

Risk-sharing pools. One of four different types of public-entity risk pool. An arrangement by which governments pool risks and funds and share in the cost of losses. [SGAS 10]

Salary and wages. A category of expenditures, which includes the compensation paid to all full-time, part-time, or seasonal employees. This category also includes payments for vacation and sick leave.

Salary-related payments. Term used in connection with compensated absences. Payments by an employer that are directly and incrementally associated with payments made for compensated absences on termination. Such salary-related payments include the employer's share of social security and Medicare taxes and also might include, for example, the employer's contributions to pension plans. [SGAS 16]

Schedule of employer contributions. Term used in connection with defined benefit pension plans. Trend data on employers' annual required contribution to a pension plan and actual contributions.

Schedule of funding progress. Term used in connection with defined benefit pension plans. Trend data on the relationship between the actuarial values of pension plan assets and the related actuarial accrued liabilities. __ 649

SEC 2a7-like pools. An external investment pool that is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 (17Code of Federal Regulations §270.2a-7). Rule 2a7 allows SEC-registered mutual funds to use

amortized cost rather than market value to report net assets to compute share prices if certain conditions are met. Those conditions include restrictions on the types of investments held, restrictions on the term-to-maturity of individual investments and the dollar-weighted average of the portfolio, requirements for portfolio diversification, requirements for divestiture considerations in the event of security downgrades and defaults, and required actions if the market value of the portfolio deviates from amortized cost by a specified amount. [SGAS 31]

Securities lending transactions. Transactions in which governmental entities transfer their securities to broker-dealers and other entities for collateral —which may be cash, securities, or letters of credit— and simultaneously agree to return the collateral for the same securities in the future. [SGAS 28]

Segment. An identifiable activity (or grouping of activities) required to be accounted for separately which is reported as or within an enterprise fund or another stand-alone entity for which one or more revenue bonds or other revenue-backed debt instruments (such as certificates of participation) are outstanding. A segment has a specific identifiable revenue stream pledged in support of revenue bonds or other revenue-backed debt and has related expenses, gains and losses, assets, and liabilities that can be identified. [SGAS 34]

Segregation of incompatible duties. Term used in connection with the evaluation of internal control. The principle that no single employee should be placed in a position that allows that employee both to commit and conceal an irregularity in the ordinary course of the employee's duties.

Service efforts and accomplishments reporting. Term used by the GASB to describe the presentation of performance measures in connection with general purpose external financial reporting.

Single Audit. An audit performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (0MB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Single Audit Act of 1984. Federal legislation that provides for state and local government recipients of federal financial awards to have one audit performed to meet the needs of all federal grantor agencies. The Single Audit Act was amended in 1996.

Single-program governments. Term used in connection with financial reporting. A government that budgets, manages, and accounts for its activities as a single program. Single-program governments that use only governmental funds have the option to combine their fund financial statements and their government-wide financial statements into a single, combining presentation.

Solvency test. Term used in connection with pension plan financial reporting. Comparison of a pension plan's present assets to the aggregate accrued liabilities classified into the following categories: (a) liability for active member contributions on deposit, (b) liability for future benefits to present retired lives, and (c) liability for service already rendered by active members. In preparing this schedule, valuation assets are arbitrarily allocated first to the liability for active member contributions on deposit, second to the liability for future benefits to present retired lives, and third to the liability for service already rendered by active members, regardless of the method used for asset allocation.

Special assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special funding situations. Term used in connection with pensions. A situation in which a governmental entity is legally responsible for contributions to pension plans that cover the employees of another governmental entity or entities. For example, a state government may be legally responsible for the annual "employer" contributions to a pension plan that covers employees of school districts within the state. [SGAS 27]

Special items. Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. [SGAS 34]

Special revenue fund. A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. [NCGA Statement 1]

Special termination benefits. Benefits offered for a short period of time to employees in connection with their termination of employment. Special termination benefits serve as an inducement to take early retirement, and often are used to help alleviate near-term budgetary problems.

Standard costing. Method of estimating the historical cost of a capital asset by establishing the average cost of obtaining the same or a similar asset at the time of acquisition.

State equalization rate. The ratio between assessed value and market value as determined by the State Board of Equalization.

Statistical section. The third of three essential components of any comprehensive annual financial report. The statistical section provides a broad range of trend data covering key financial indicators from the past 10 fiscal years (e.g., general government revenues and expenditures, property tax collections, debt burden). It also contains demographic and miscellaneous data useful in assessing a government's financial condition. The contents of the statistical section normally fall outside the scope of the independent audit of the financial statements.

Stock rights. Rights given to existing stockholders to purchase newly issued shares in proportion to their holdings at a specific date. [SGAS 31] _ 651

Stock warrants. Certificates entitling the holder to acquire shares of stock at a certain price within a stated period. Warrants often are made part of the issuance of bonds or preferred or common stock. [SGAS 31]

Street or nominee name. Securities that are issued in or endorsed to the name of a securities depository, broker-dealer, or other financial services company, on behalf of the true beneficial owners of the securities. [SGAS 3, Q&A]

Strike price. A fixed or determinable price on a given date or at any time on or before a given date at which the buyer (owner) may purchase from (call option) or sell to (put option) the seller (writer) of an option contract a fixed number of items (such as shares of equity securities). [SGAS 31]

Structured settlement. Term used in connection with risk financing. A means of satisfying a claim liability, consisting of an initial cash payment to meet specific present financial needs combined with a stream of future payments designed to meet future financial needs, generally funded by annuity contracts. [SGAS 10]

Sub-object. A subdivision within an expenditure object classification (e.g., *regular employees* is a possible sub-object classification within the *personal services —salaries and wages* expenditure object classification).

Summary of significant accounting policies (SSAP). The first of the notes to the financial statements or a separate section immediately preceding the notes to the financial statements. The basic authoritative guidance governing the contents of the SSAP is provided in Accounting Principles Board (APB) Opinion No. 22, *Disclosure of Significant Accounting Policies*.

Supplementary information. Financial information presented together with basic financial statements that is not included within the scope of the audit of those statements. When the presentation of certain supplementary information is mandated by the GASB it is referred to as *required supplementary information*.

Susceptible to accrual. Term used in connection with the application of the modified accrual basis of accounting. Revenues that are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. [NCGA Statement 1]

System development fees. Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees*.

Take-out agreement. Term used in connection with demand bonds. An arrangement with a financial institution to convert demand bonds to an installment loan payable over a specified period, sometimes as long as 10 years or more. A take-out agreement is used to provide long-term financing in the event the remarketing agent is unable to resell demand bonds within a specified period (usually three to six months) subsequent to the exercise of the “demand” feature by bondholders. [IGAS 1]

Tap fees. Fees charged to join or to extend an existing utility system. Also referred to as *system development fees* or *connection fees*.

Tax anticipation note. Short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax-increment financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax levy. The total amount to be raised by general property taxes.

Tax rate. The amount of taxes levied for each $1,000 of assessed valuation.

Technical agenda. Term used in connection with the operation of the GASB. A list of research projects formally undertaken by the GASB as part of its development of authoritative standards of accounting and financial reporting.

Technical bulletin. A document issued by the staff of the GASB to provide guidance for applying GASB statements and interpretations and resolving accounting issues not directly addressed by them. [TB 84-1]

Temporary accounts. Accounts that close to net assets at the end of an accounting period (e.g., revenues and expenses).

Ten percent criterion. The first of two tests used to determine whether a given governmental fund or enterprise fund must be reported as a major fund in the basic financial statements. For governmental funds, this test is applied to the total assets, liabilities, revenues, and expenditures of all governmental funds. For enterprise funds, this test is applied to the total assets, liabilities, revenues, and expenses of all enterprise funds. The test need be met for only one of these four items.

Termination payments method. A method of calculating the liability for earned sick leave for which it is probable that the benefits will result in termination payments. Under this method, the amount of the liability is estimated based on a governmental entity's past experience of making termination payments for sick leave, adjusted for the effect of changes in its termination policy and other factors. [SGAS 16]

Timeliness. The principle that financial statements must be issued soon enough after the reported events to affect decisions. [SGAC 1]

Timing differences. Differences between the budgetary basis of accounting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting (e.g., a special revenue fund that uses a grant-year budget rather than a fiscal-year budget).

Tri-party arrangements. Term used in connection with repurchase agreements. An arrangement in which the custodian serves as agent both of the buyer-lender and of the seller-borrower by agreeing, in the event of default by one, to protect the interests of the other. The custodian holds the securities underlying the agreement in the names of both repurchase agreement parties (the buyer-lender as pledgee and the seller-borrower as owner). [SGAS 3, Q&A]

Type A program. Term used in connection with the determination of major programs for purposes of Single Audits. Type A programs are defined on the basis of the relationship between program expenditures and total federal awards expended. __ 653

Type B program. Term used in connection with the determination of major programs for purposes of Single Audits. A Type B program is any program with insufficient program expenditures to qualify as a Type A program.

Unallocated claim adjustment expenses. Term used in connection with risk financing. Costs that cannot be associated with specific claims but are related to claims paid or in the process of settlement, such as salaries and other internal costs of the pool's claims department. [SGAS 10]

Unallocated depreciation. Term used in connection with the government-wide statement of activities. Depreciation not properly reported as a direct expense of a functional category.

Unassigned fund balance. Represents the residual classification for the government's general fund, and could report a surplus or a deficit. In funds other than the general fund, the unassigned

classification should only be used to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Uncommitted balance of appropriations. The portion of an appropriation remaining after the deduction of expenditures and encumbrances.

Understandability. The principle that information in financial reports should be expressed as simply as possible. [SGAC 1]

Undivided interest. An arrangement (also known as a *joint operation*) that resembles a joint venture but no entity or organization is created by the participants. An undivided interest is an ownership arrangement in which two or more parties own property in which title is held individually to the extent of each party's interest. Implied in that definition is that each participant is also liable for specific, identifiable obligations (if any) of the operation. Because an undivided interest is not a legal entity, borrowing to finance its operations often is done individually by each participant. An additional consequence of the absence of a formal organizational structure is that there is no entity with assets, liabilities, expenditures/expenses, and revenues—and thus, equity—to allocate to participants. [SGAS 14]

Unearned revenue. A type of deferred revenue account used in connection with resources that have not yet been earned.

Unfunded actuarial accrued liability. The excess of the actuarial accrued liability over the actuarial value of assets. This value may be negative, in which case it may be expressed as a *negative unfunded actuarial accrued liability*, the *excess of the actuarial value of assets over the actuarial accrued liability*, or the *funding excess*.

Unqualified opinion. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Unrealized gains and losses. Term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.

Unrealized revenues. Term used in connection with budgeting. The difference between estimated revenues and actual revenues.

Unrestricted net assets. That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

User charges. The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Vesting method. A method of calculating the liability for earned sick leave for which it is probable that the benefits will result in termination payments. Under this method, the amount of the liability is estimated based on the sick leave accumulated at the date of the statement of position for those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. In calculating the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future are based on assumptions concerning

the probability that individual employees or classes or groups of employees will become eligible to receive termination payments. [SGAS 16]

Voluntary non-exchange transactions. Transactions that result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations). [SGAS 33]

Voting majority. Term used in connection with defining the financial reporting entity. A situation in which the number of the primary government's appointees to a component unit's board is sufficient to control decisions of the component unit. [SGAS 14, Q&A]

Vulnerability assessment. Term used in connection with evaluations of internal controls. The risk-based systematic prioritization of internal control evaluations.

Widely recognized and prevalent practice. Term used in connection with the hierarchy of GAAP for state and local governments established by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*. The principle that accounting and financial reporting practice should itself serve as a source of GAAP in the absence of higher level guidance.

Yellow Book. Term used in connection with public sector auditing. A non-technical term commonly used to describe the General Accounting Office's publication *Government Auditing Standards*.

Yield maintenance repurchase–reverse repurchase agreement. A repurchase agreement or a reverse repurchase agreement where the parties agree that the securities returned will provide the seller-borrower with a yield as specified in the agreement. [SGAS 3]_ 655