2019
ANNUAL BUDGET

CITY OF RYE, NEW YORK

CITY OF RYE, NEW YORK

ANNUAL BUDGET

FISCAL YEAR ENDING DECEMBER 31, 2019

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

Marcus Serrano, City Manager
Joseph Fazzino, Deputy Comptroller

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Rye

New York

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrill

Executive Director

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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.

2019 Budget Calendar

May 11, 2018: 2019 Schedule of fees and charges to be submitted to Finance Department for initial review. Fees and Charges were discussed at numerous meetings with City Staff, City Finance Committee and City Council. Following discussion and any changes made, the City Council adopted the proposed fees and charges at the October 3, 2018 City Council meeting.

June 15, 2018: Departments advised that access to budget management system is available for 2019 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 10, 2018.

June – July 2018: Meetings with City Planner, and department heads as needed or desired to review, evaluate, and prioritize 2019-2023 CIP requests and 2019 proposed vehicle acquisitions.

September 12, 2018: 2019-2023 CIP presented to the City Council at public meeting by City Planner.

September – October 2018: Meetings with City Manager, City Comptroller, and department heads as needed and desired, to review 2019 operating budget revenue estimates and appropriation requests.

October 19, 2017: City Manager and City Comptroller make final 2019 operating budget decisions.

October 22, 2018 – November 7, 2018: City Finance Department prepares and publishes 2018 Tentative Budget document.

November 7, 2018: City Council public meeting, with presentation of 2019 Tentative Budget by City Manager and City Comptroller.

November 14, 2018 – November 30, 2018: Public budget workshop meetings scheduled as needed by the City Council.

December 5, 2018: Regular City Council public meeting, including a public hearing on the proposed budget and the tax cap override, if necessary.

December 19, 2018: Regular City Council public meeting, with adoption of the tax cap override (if necessary) and adoption of the 2019 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, 2018

Elected Officials

Josh Cohn, Mayor

Sara Goddard, Council Member

Emily Hurd, Council Member

Julie Killian, Council Member

Richard Mecca, Council Member

Julie Souza, Council Member

Benjamin Stacks, Council Member

Danielle Tagger-Epstein, Council Member

Appointed Officials

Marcus Serrano, City Manager

Jim Buoniauto, Golf Club Manager

Michael Billington, Fire Chief

Maryann Cianci, Personnel Manager

Ryan Coyne, City Engineer

Carolyn D'Andrea, City Clerk

Kerry Donahue, Coordinator of Computer Services

Robert Falk, Public Safety Commissioner

Joseph Fazzino, Deputy Comptroller

George Hogben, Boat Basin Supervisor

Kerry Lenihan, City Building Inspector

Nicole Levitsky, RTV Coordinator

Christian Miller, City Planner

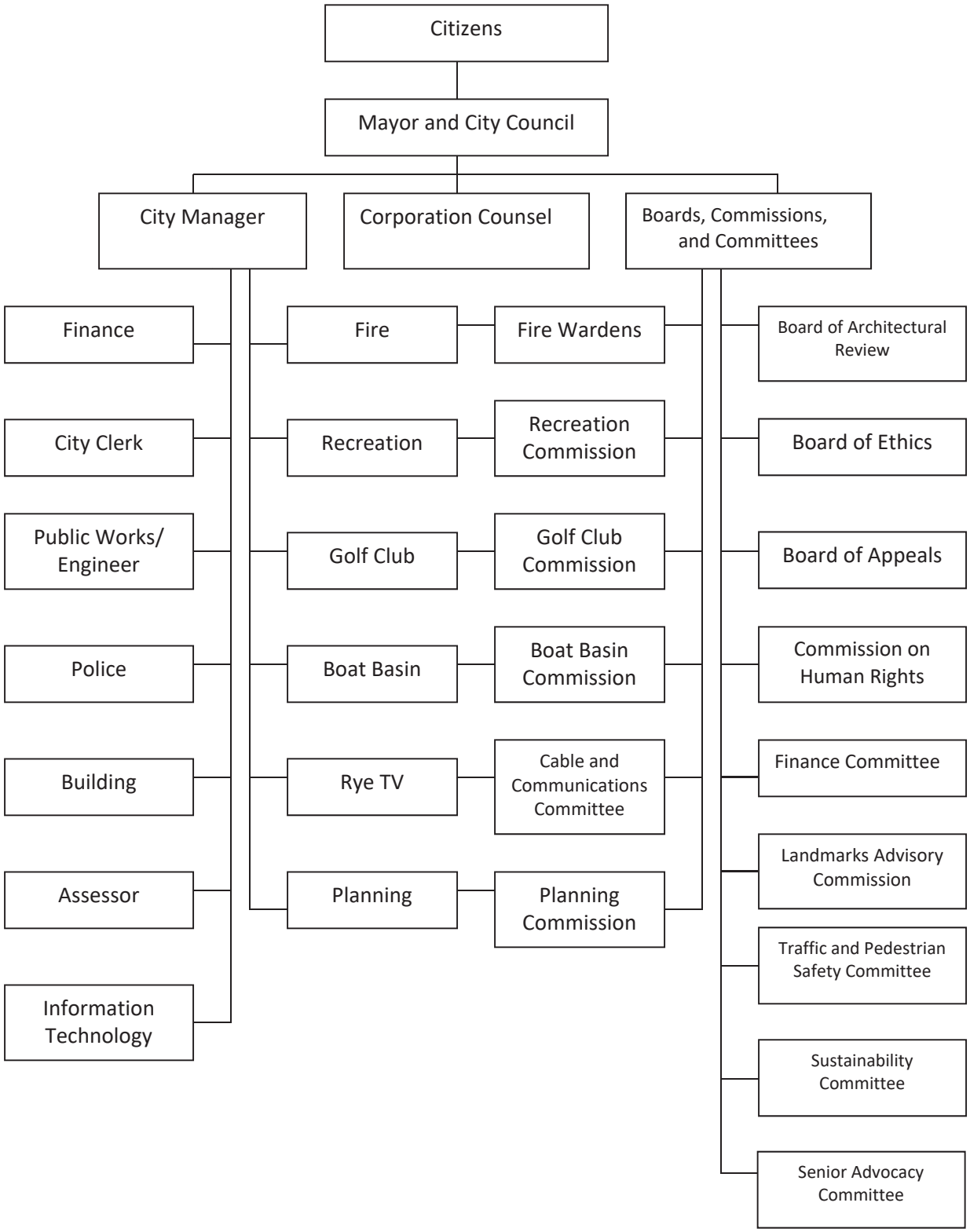
Sally Rogol, Superintendent of Recreation

Kurt Tietjen, Fire Inspector

Noreen Whitty, City Assessor

Kristen Wilson Esq., Corporation Counsel

City of Rye, New York
Organizational Chart



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:

Marcus Serrano, City Manager or Joe Fazzino, Deputy Comptroller
Rye City Hall, 1051 Boston Post Road, Rye, New York 10580
TEL: (914) 967-7404 FAX: (914) 967-4604 E-mail:manager@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, inter-fund 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

Per U.S. Census Bureau Census 2010:

Population ---------- 15,720

Male ---------- 48.1%
Female ---------- 51.9%

Median age ---------- 38.1

Race:
- White ---------- 84.8%
- Hispanic or Latino ---------- 6.5%
- Asian ---------- 6.0%
- Black/African American ---------- 1.5%
- Other ---------- 1.2%
- Two or more races ---------- 1.7%

Residency: 2008-2012
- Living in same house 1 year & over ---------- 89.7%
- Foreign born persons ---------- 18.0%
- Housing units, 2010 ---------- 5,957
- Homeownership rate, 2008-2012 ---------- 70.7%
- Housing units in multi-unit structures, 2008-2012 ---------- 29.1%
- Persons per household, 2008-2012 ---------- 2.83

Educational attainment, 25 years and older: 2008-2012
- High school graduate or higher ---------- 96.4%
- Bachelor's degree or higher ---------- 70.2%

Language spoken at home: 2008-2012
- Other than English, age 5 and up ---------- 19.9%

City of Rye, New York
Demographic and Statistical Data

Income (in U.S. Dollars):

Median household income, 2008-2012	$143,359
Per capita money income in past 12 months (2012 dollars)	$94,559
Persons below poverty level, 2008-2012	3.1%

Business Quick Facts: 2007

Total number of firms	2,252
Women-owned firms	21.1%
Merchant wholesaler sales ($1,000)	210,708
Retail sales ($1,000)	153,765
Retail sales per capita	$10,207
Accommodation and food services sales ($1,000)	52,251

Geography Quick Facts: 2010

Land area in square miles	5.85
Persons per square mile	2,688.1

Per U.S. Bureau of Labor Statistics:

	2018	2017	Change
Unemployment rates:			
United States, seasonally adjusted	3.7%	4.1%	(-)9.8%
New York State, seasonally adjusted	4.0%	4.6%	(-)13%
Westchester Co.(Aug), not seasonally adjusted	4.2%	4.0%	5.0%

Consumer Price Index:

All Urban Consumers, New York – Northern New Jersey – Long Island, NY-NJ-CT-PA, All Items, 1982-84=100	275.5	268.5	+2.61%

Per City of Rye, New York Office of Assessor (for 2017, most recently completed year):

Median residential home value	$1,700,000
Average residential home value	$2,059,000
Highest price paid for single-family residential home	$7,750,000

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
Customers Bank
Cutwater Cooperative Liquid Asset Securities System (CLASS)
Chase Investment Services Corp.
Citibank, N.A.
HSBC Bank USA

JPMorgan Chase Bank
Peoples United 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.
Customers Bank
HSBC Bank USA
JPMorgan Chase Bank
Peoples United 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 may, by a vote of at least five members, authorize the issuance of debt not exceeding 30% of the average gross annual budget for the preceding three years. Debt in excess of 30% requires approval of the voting public in a general or special election. All bond resolutions authorizing the issuance of bonds in excess of $1 million for the acquisition of real property shall be adopted by a vote of at least five members of the City Council and shall be subject to the approval of a majority of the qualified voters voting at a general or special election. Debt for public safety purposes in the amount of $1 million per year to a maximum aggregate amount of $2.5 million for all such debt issued is exempt from these debt limits, as is debt for Disaster Rebuilding to a maximum aggregate of $2.5 million. For purposes of this calculation, "gross annual budget" is defined as the total appropriations of the General Fund, the Cable TV Special Revenue Fund, and the enterprise funds (Boat Basin Fund and Golf Club Fund). All other fund budgets - the K.T. Woods Permanent Fund, the Debt Service Fund, the Capital Projects Fund, and the internal service funds (Risk Retention Fund and Building and Vehicle Maintenance Fund) are not included in the calculation, as their budgets are supported primarily by revenues and transfers charged to other funds.
- 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 $20,000 and public works contracts (contracts involving labor or both labor and materials) in excess of $35,000.
- 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.

OFFICE OF THE CITY MANAGER
CITY OF RYE

Honorable Mayor Cohn and City Council:

I am presenting, for your consideration and review, the tentative fiscal year 2019 operating budget. I look forward to reviewing and discussing this in more detail with the Council over the coming days and weeks. The Department Heads and I are looking forward to our Public Workshops, to review operating requests, as well as the Public Hearing for the benefit of the taxpayers. The Final Budget for the 2019 fiscal year must be officially adopted by the Council by December 31, 2018. This message will mainly focus on the General Fund, as the Golf Club and the Boat Basin receive their financing from member fees. You will find information regarding these two funds later in my message.

The Tentative increase in the tax rate for the 2019 budget year is 2.28%. The State mandated tax cap rate for the 2019 budget year is 2.00%, with a Growth factor of 0.86%.

This Tentative Budget proposes a tax rate that is within the mandated tax cap. The available tax cap allows the City to increase taxes by $770,888. I strived to provide as much information and details as possible in my tentative budget. You will find a lot of information in this document. In order to provide the Council and public further information, the Deputy Comptroller will give a presentation providing a summary of results and analysis on November 7, 2018. This presentation will provide trends on revenues and expenditures.

As we discussed in previous messages, the Deputy Comptroller and I are concerned that we have maximized our revenues to a point that any small increases in revenue will not be enough to cover the increases in uncontrollable expenditures, thereby creating pressure on taxes. These pressures are related to the increase in employee benefits. Even though all department heads review their fees and charges on an annual basis, they took a deep dive into all revenues in order to mitigate the pressure on taxes. The review resulted in a number of revenue increases. This was an important exercise because of our concerns, as well as resident concerns, in regards to the SALT changes that were brought up in December of 2017.

As mentioned in my 2017 budget message, I had a concern regarding our taxable value. I noted that there could be decreased value that would negatively affect the tax rate. In 2018, we witnessed a decrease in taxable value for the first time in many years. This was due, as I mentioned, to the number of certioraris and small claims. This created a reduction in our tax value as well as refunds. A number of refunds were provided in the 2017 fiscal year. The reduction in taxable value affected us fiscally in 2018. The good news is that we have a very small reduction in taxable value for the 2019 fiscal year. I will provide additional information regarding the taxable value later in this budget message. We continue to see growth of these certioraris and small claims. The 2019 budget result is in no way an indication of what we will see in 2020. The Assessor's Office will continue to monitor and try to maintain our taxable value but it will be very difficult. I am concerned that

to monitor and try to maintain our taxable value but it will be very difficult. I am concerned that our taxable value will see continued erosion. The Assessor is trying to combat this situation by defending the taxable values. In 2017, the City Council had approved additional funds to defend the taxable values in that year. But 2017 did not mark the end of this process. I did, therefore, include additional funds in the 2018 budget. We were able to reduce some of the funding in the 2019 tentative budget because we were able to perform some of the analysis in-house.

The Tentative Budget tax rate increase is due, in part, to an increase in employee benefits. An important item that impacts employee benefit expenditure is the City's current health insurance carrier and the fact that new employees currently do not contribute towards health insurance into retirement. Because of the City's position and the union's concern for these items, all four union contracts continue to be outstanding. As such, the exact financial impact is unknown.

We did have small increases in some revenues; the Deputy Comptroller and I reduced a number of proposed expenditures during our review of all budget lines in an attempt to offset the increase in expenditures, but not enough to offset the tentative tax increase in 2019. We continue to see some positive budget items. We see another year that the tentative 2019 budget reflects a stabilization in the NYS Retirement contribution. In fact we will see a decrease in our retirement contribution. Another positive item is the Workers Compensation insurance. We will actually see a decrease in this expenditure for a second consecutive year. This is due to a reduction in our loss run that was impacted by a severe loss a few years ago.

This was another difficult year. But I would like to thank all the Department Heads who presented me with a very tight budget with little to no increases, as well as for their understanding and cooperation when the Deputy Comptroller and I reduced lines within their budgets. The departments continue to work with less funding while providing highest level of service for the residents of the City of Rye, at the lowest possible costs. I would like to recognize the Deputy Comptroller, Mr. Fazzino for all of his hard work on this and all prior budgets.

ASSESSMENT ROLL

The taxable value in the Assessment Roll for the 2019 budget year is $140,662,283, which represents a decrease of 0.003% versus last year's Assessment Roll of $140,666,648. This is a nominal change in value as compared to the 2018 fiscal year. Even though we saw a decrease this year, it is an insignificant amount and a minor decline as compared to last year. Using the 2018 City Tax rate, the change in assessed value represents a ***$754*** decrease in tax dollars. Please know that the Assessor monitors these changes very closely. We are regularly confronted with a high number of grievances but the Assessor continues to be vigilant and defend all cases, when possible.

OFFICE OF THE CITY MANAGER
CITY OF RYE

EXPENDITURES

Expenditures increased over the 2018 Adopted Budget. This was due, primarily, to uncontrollable expenditures. The Deputy Comptroller and I carefully reviewed each line item with the Department Heads and staff, working toward keeping expenditures as low as possible for 2019, without negatively impacting City services and day-to-day operations.

The following is a list of the General Fund expenditure items which have the largest impact on the tentative budget.

Major changes to Expenditure Forecasts:

- Increase in Administrative Salaries $126,937
  - This is based on relocation of staff and small salary increases.
- Decrease in Clerical Salaries $56,512
  - Elimination of 1 clerical position in the City Clerk's office and contracted step increases.
- Decrease in DPW Salaries $162,722
  - Senior staff retirements and new staff at starting salary steps, offset by any contracted step increases.
- Decrease in Police Salaries $69,539
  - New staff at starting salary steps, with no additional staff increase. Reduction of one position. Contracted step increases partially offset this elimination.
- Decrease in Fire Salaries $122,566
  - Reduction of one position. Retirement of a senior position.
- Increase in Computers & Systems $36,100
  - Includes the replacement of firewalls City-wide plus new servers and processors for the Police Department.
- Decrease in Police Radios $100,000
  - Budgeted for in 2018. 2018 funding allowed for the replacement of all Police portable radios that had been in service since 2005.
- Increase in Police Patrol Equipment $10,000
  - Includes $50,000 for a Stationary License Plate Reader (LPR) in 2019. $40,000 for Parking Enforcement LPR's were budgeted for and purchased in 2018.
- Increase in Licenses and Permits $24,900
  - Increase in garbage tipping fees, charged by Westchester County.
- Increase in Telecommunication Costs $27,485
  - Increased costs for the replacement of backup modems City-wide and modems at the Westchester County Club and Rye Golf Club, as radio communication for emergency services is provided at these locations.
- Decrease in Building Repair Costs $13,175
  - Exterior work on the Square house has been completed.

- Decrease in Fire Hydrant Rental Expense $198,750
    - The process of having this expense shifted from the City's water bill to the customers of United Water and Westchester Joint Water Works has begun. The 2019 Budget assumes this process will be completed by the 2nd quarter of 2019.
- Increase in Small Tools and Supplies $11,100
    - Minor increases across multiple departments.
- Increase in Sewer Repair and Maintenance Costs $18,335
    - Reclassified from miscellaneous service contracts.
- Increase in Inter-fund Service Charges $162,428
    - Risk Fund ($22,349) assumed insurance premium rate increases.
    - Building & Vehicle Fund ($140,079) as use of B&V fund balance to offset operations was eliminated. Building & Vehicle operating costs remained relatively flat.
- Increase in Contract Agency Costs $60,000
    - Includes an increase for the Rye Free Reading Room ($10,000) and funding for Rye Town Park ($50,000). Funding was not budgeted for this in 2018.
- Increase in Consultant Expense
    - $65,000 for Building Department, reclassified from miscellaneous service contracts. $10,000 for the continued study of Fire Department operations.
- Increase in Legal Fees $45,000
    - Law Department ($25,000) and Labor Attorney ($25,000).
- Decrease in Appraisal Services $30,000
    - Based on 2018 results, less funds needed to defend taxable value.
- Decrease in Medical Services $18,600
    - Underlying issue of Firefighters' medical exams has been resolved. Please provide analysis. Review notes.
- Increase in Ambulance and EMS services $10,965
    - 5% increase. First increase since 2009.
- Decrease in Miscellaneous Service Contracts $22,760
    - Previously mentioned reclassifications of Building Department consultants and sewer repair and maintenance costs, offset by an increase in IT department contracts to be more in line with prior years' results.
- Decrease in overall City contributions to the NYS Retirement System $112,833
    - Relatively flat contribution rates coupled with less staff and starting salaries for new staff as mentioned above.
- Decrease in FICA expense $23,431
    - Due to lower overall salaries and less staff.
- Increase in Retiree Medicare Costs $29,576
    - Estimated premium rate increases coupled with an increase in City retirees eligible for Medicare Part B reimbursement.
- Decrease in the Workers' Compensation Premium $151,979

- This is due to a small decrease in rates as well as several claims being removed from our experience.

- Increase in Employee Health Insurance Costs $176,917
  - Estimated increase in premium rates offset by the hiring of employees in 2018 whose positions were budgeted to include family health insurance coverage and individual coverage as required.
- Increase in Retiree Health Insurance Costs $329,160
  - Estimated increase in premium rates, as well as the retirement of 12 City employees from the 4th quarter of 2017 through the first three quarters of 2018.
- Increase in Transfers for Capital Expenditures $1,460,000
  - In discussions with the Deputy Comptroller and staff, we have funds available from positions that were not filled most of the year as well as revenues that have greatly exceeded budget, created an overall surplus. Therefore, we have budgeted to transfer funds to capital to move forward on certain projects and studies that are financially feasible at this time. More details are supplied in the Capital section of this message.

Summary Comparison of Expenditures by Category

Governmental Function of the Proposed Appropriation Increases	Adopted 2018	Tentative 2019	Increase/ Decrease
General Government Support	4,313,230	4,744,242	431,012
Public Safety	10,877,963	10,490,881	(387,082)
Transportation	2,436,315	2,568,289	131,974
Culture & Recreation	3,363,062	3,476,740	113,678
Home and Community Services	3,863,109	3,868,817	5,708
Employee Benefits	10,666,976	10,907,984	241,008
Debt Service Payments	1,628,290	1,630,164	1,874
Capital Transfers	1,720,000	3,180,000	1,460,000
Total	38,868,945	40,867,117	1,998,172

REVENUES

Property taxes account for 66.39% of all City revenues, down about 1.6% from last year. This decrease was due to the overall review of all revenue and fees. Income from sales tax provides another 6.14%, while State Aid, departmental income and Mortgage Tax combined to account for 27.47%. While reviewing anticipated revenues, conservative projections were made, considering both the current economic environment and actual historical amounts received during prior budgets. In order to reduce the amount of tax rate increase, we made a thorough review of all

revenues. As stated, for the 2019 tentative budget, all departments were instructed to take a much closer look at all fees with an eye on the possible SALT implications for the 2019 fiscal year. Based on this review, I have provided some recommendations for certain revenue accounts as explained later in this message.

The City established a Fund Balance policy many years ago. I discussed our Fund Balance policy in my previous budget messages. I further discussed this item with the Deputy Comptroller, as well as our financial experts. We are considering if we should provide any recommendations to the policy. The only reason I would like to have this discussion is to protect our strong financial position. The use of Fund balance will have to be reviewed on a multi-year basis. We have to plan to reduce our dependence on Appropriated Fund Balance for capital projects/equipment because if we do not, we will face a substantial increase in taxes or a lack of funds available to invest in our infrastructure.

We will continue trying to find additional revenues to offset required increases in expenditures to avoid facing substantial tax rate increases for the foreseeable future. I have been working with the Deputy Comptroller to transfer one-time revenues which assist with the funding of Capital Projects. However, I continue to be concerned with the use of Appropriated Fund Balance on an annual basis and I hope that we can reduce this amount in future years. This should be discussed as part of the Fund Balance Policy.

There is an increase in parking permit fees as was discussed and approved by the City Council. Please see a summary of my recommendations with respect to revenues below.

Major changes to Revenue Forecasts:

- Increase in Sales & Use Tax $75,000
    - This will be the third year that this line will be increased
- Increase in Surface Water Control revenue $40,000
    - This is based on fee increases and historical results.
- Increase in Parking Meter revenue $15,000
    - This is based on actuals.
- Increase in Recreation Activity Fees $71,000
    - This is based on fee increases and historical results.
- Decrease in Planning Review Fees $26,500
    - This is based on historical actual results.
- Increase in Interest Income $175,000
    - This is based on interest rates.
- Increase in Alarm Permit revenue $26,000
    - This is based on fee increases and historical results.
- Increase in Parking Permit revenue $55,250
    - This is based on fee increases and historical results.
- Increase in Street Opening Permit revenue $30,000

- This is based on fee increases and historical results.

- Increase in Parking Fines $50,000
  - This is based on fee increases and historical results.

Summary Comparison of Revenues by Category

Governmental Function of the Proposed Revenue Increases	Adopted 2018	Tentative 2018	Increase/ Decrease
Other Property Tax Items	337,518	328,605	(8,913)
Non Property Tax Items	2,775,000	2,860,000	85,000
Charges for Services	1,674,806	1,771,373	96,567
Intergovernmental Charges	87,145	86,945	(200)
Use of Money and Property	180,700	355,700	175,000
Sale of Licenses and Permits	2,730,725	2,840,767	110,042
Fines and Forfeitures	660,200	751,700	91,500
Sale of Prop./Compensation for Loss	176,000	169,000	(7,000)
Miscellaneous	94,100	84,500	(9,600)
Interfund Charges	442,584	447,409	4,825
State Aid	2,864,424	2,864,424	-0-
Federal Aid	0	0	-0-
Transfers In	25,000	25,000	-0-
Appropriated Fund Balance	2,509,700	3,417,600	907,900
Real Property Taxes	24,311,043	24,864,094	553,051
Total	38,868,945	40,867,117	1,998,172

Overall we had an increase in appropriations of $1,998,172. This increase in expenditures is offset by an increase in real property taxes of $553,051 and an increase in revenues, other than property taxes, of $537,221. Summaries and comparisons of revenues by category, can be found on page 3-7 of this budget document.

TAX RATE

Overall, appropriations in the General Fund have increased by $1,998,172, or 5.10%, primarily due to the increases mentioned above. The budget that I am presenting for the Council's consideration projects a total property tax levy of $24,864,094. The proposed tax rate for the 2019 fiscal year is $176.76, per $1,000 of assessed valuation, or a 2.28% increase over last year. For example, a home assessed at the average assessment of $22,880, with a market value of $1,600,000, would pay an additional **$90** for the year or **$7.50** per month.

TAX CAP

As you are aware, the State passed what they call a "Tax Cap" six years ago. This is really a Tax Levy Cap. The Tax Cap rate is calculated by computing the difference between the prior year's tax levy against the new tax levy. The cap is set at 2% or at the Consumer Price Index (CPI), whichever is lower. The State has determined that the cap for this budget year is 2.00%. The State determined that in this calculation you may exempt certain expenditures, allowable increases in growth and a carry over. In our circumstances, you will find a summary on page 3-4. As you can see, my Tentative Budget provides a tax rate that is below the combined 2.00% Tax Cap and the 0.86% Growth Factor limit established by the State. There were no exemptions because the retirement rate has remained stable.

The Tax Cap calculation for the 2019 year is $770,888. The tentative budget Tax Levy increase is $597,202 reflecting a difference of $173,686. This would have allowed us to increase the rate by 2.99% versus the 2.28% that is reflected in my tentative budget.

FINANCIAL PLAN

This Tentative Budget is presented as a starting point for informed policy making decisions. I have itemized some of the major items in this Tentative 2019 Budget, including some assumptions for your consideration:

Potential Risks and/or Changes to Future Expenditures and Revenues:

- The Union contract with our CSEA (DPW) employees has expired. We continue to meet, however we are still discussing health insurance costs and having new employees provide a higher percentage contribution.

- The Union contract with our Police union employees has expired. We continue to meet with the PBA; however, because of the request by the City to reduce health insurance costs and have new employees provide a higher percentage contribution, we have not yet reached an agreement. We were planning to enter arbitration but the PBA and City have agreed to postpone arbitration in order to reach an agreement. As I finalize the tentative budget, the PBA has ratified a MOA (Memorandum of Agreement) that, if approved by the City Council, would settle a new agreement.

- The Union contract with our Fire Department Union has expired. We continue to meet.

- The CSEA (Clerical) Union agreement expired on December 2016. Because of the City's request with respect to health insurance cost reductions and having new employees provide a higher percentage contribution, negotiations continue to be delayed.

- This is the fifth year in a row that we have seen stabilization in the retirement rates. The State predicted this in their review of the retirement rates. The State works on a five year lag, therefore they were able to provide good assumptions for the proposed new retirement rates. The State has also created a new tier for new employees in 2012. This new tier requires contributions from the employees for a much longer term, longer terms of service, and limits the amount of overtime that may be included for the calculation of the retirement benefit. This has proven to create much lower retirement rate contributions for all municipalities. This is a very good indicator that the retirement rates should be stable for some time. In fact, we have already seen a reduction in the contribution rate based on the changes the State has put in place. The State has also approved a totally different retirement plan. This plan is based on a defined contribution plan versus the current defined benefit plan. The issue with this new plan is that it is an option, offered to only non-union employees where and income must be above $75,000. If the State determines to make this a mandatory plan to all new employees, there could be substantial savings. We have not yet seen anyone choose this option.

- We have seen another year with a small decrease in our taxable value. Although the 2019 decrease is very small, this is the second year that we are witnessing a decrease. We have to keep a close eye on this item in the coming years. With other revenues remaining relatively flat coupled with increasing expenditures and infrastructure requirements, we have to discuss potential other options to offset this reduction. Another large revenue generator is building permits. This is another important item we should review very closely. As I have stated in other years, I would like to request that we all work together to determine if there are other avenues for increasing revenues to offset the increase in expenditures and potential reduction in the taxable value and building permits.

- I have mentioned that we have maximized all revenue sources to control the increase in taxes, but we have now entered a time where we do not have additional revenue sources. In this tentative budget, all department heads, as well as the Finance committee, worked very hard to review all fees in order to offset an increase in taxes. As you are aware, we have previously reduced our staffing by over 10% and I cannot recommend any additional reductions without seeing a substantial reduction in services. In fact, a small increase in some Departments would be beneficial to provide a more efficient process. Naturally, all budget cycles are difficult, however after our intensive review of all fees, I see a challenge ahead. We will have to make some difficult decisions if we do not see an increase in our revenues.

Capital Projects

- The City is budgeting $2,530,000 of General Fund Unassigned Fund Balance to fund Capital Projects. Details of the projects may be found beginning on Page 7-1. The use of Fund Balance to fund capital projects/equipment has worked for a number of years, but I

would like to discuss long term planning for the City's capital projects. The City Council last year approved a change on issuing new debt. The modification to the City's self-imposed debt limit did increase the amount of the allowable debt that can be approved by the City Council but it is still substantially below the State allowed debt limit. This affords us the opportunity to have a more in-depth discussion on the Capital needs of the City and have another tool that may be used to accomplish the goal of securing capital needs. In 2018, the City Council, Finance Committee and staff spent a substantial amount of time reviewing certain projects that could be bonded. After many meetings and discussions, the City Council approved the following projects: renovations to the Police/Court building to meet the requirements of the New York State office of Courts, the purchase of new Sanitation Vehicles, City Hall Improvements, a new Salt Shed, the replacement of Fuel Tanks, the installation of a new sewer pump station called the Central Avenue Pump Station, the replacement of DPW Building 5 and the rehabilitation of DPW Building 7. All of these projects have different time frames that require the coordination of funding resources. This includes funding the projects as they proceed. This requires cash to fund the projects until the majority of all the projects can be funded by debt and or cash. This also requires time to determine the options available. The good news here is that cash is available from one time sources to fund the projects at this time. We have bonds maturing in two years that would allow for no effect on debt service and taxes. Because of the timing of maturing debt, we have the opportunity to have little or no effect on the overall debt service as well as taxes. Therefore, we will be funding the aforementioned projects through available onetime cash resources and go to market for bonding after the issued bonds mature. I would like to recognize the Deputy Comptroller, Mr. Fazzino, for all of his hard work during this process.

- A major issue that the City faces is storm sewer and sanitary sewer (I&I) State requirements. We have retained a consultant to review our system, as required by the DEC and Save the Sound. The Consultant's tasks include the review of our sanitary sewer system, providing a report of potential repairs/improvements and assisting the City in retaining a contractor to perform and oversee repairs/or improvements. We are getting close to starting improvement projects that would require funding.

Boat Basin

- The Boat Basin is a self-sufficient fund. The Boat Basin Commission continues to work very hard with City staff to create a more sustainable fund. Revenues are forecasted to be $705,350 while expenses are budgeted at $747,202. Without the non-cash expenditure of depreciation, the Boat Basin is anticipated to have an increase in fund balance of $69,000. As discussed in prior budgets, the largest issue faced by the Boat basin is the required dredging. A consultant has been retained to assist the City in the review and supervision of a dredge. This includes, but is not limited to, how much material maybe dredged and applied for all required permits. The timing of the potential dredging has been postponed

due to the additional determination by the New England Army Corp of engineers. The Police and Boat Basin Supervisor have done a good job in enforcement and collection of fees for the mooring field in 2018. This area requires continued review and enforcement. The Commission continues reviewing other types of fees and other options to assist with future dredging. Details on this fund may be found beginning on page 8-1.

Golf Club

- The Golf Club is another self-sufficient fund. Revenues are forecasted to be $5,001,990, while expenses are budgeted at $5,028,652. Without the non-cash expenditure of depreciation, the Golf Club is anticipated to have an increase in fund balance from operations of approximately $396,000. The 2019 year will be the first year in six years that membership fees have been increased. Details may be found beginning on page 9-1.

OTHER FUNDS

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 tax and PEG grants received from Altice, Verizon, and other fees and donations that it generates. Revenues are forecasted to be $449,000 while expenses are budgeted at $495,335. I am also recommending, for the third year, to transfer $25,000 from this fund (franchise tax) to the General fund. Franchise tax is a general purpose revenue. There is a substantial amount of funds in the unassigned Fund Balance. 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.

Risk Retention Internal Service Fund:

- This fund is used to pay claims, judgments and losses in lieu of, or in addition to, purchasing coverage from insurance companies. Total expenses are forecasted to increase in 2019, by $723,975. 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 $3,910,260, up $35,389. Revenues equal expenditures as the General Fund subsidizes Building & Vehicle operations. As mentioned, this subsidy is up $140,079 as the use of B&V fund balance to offset operations was eliminated. There is also $550,000 of B&V Fund Balance being used to fund department vehicle purchases and a $50,000 transfer from the General Fund Unassigned Fund Balance to fund annual building improvements. 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 15-1. Additional details may be found in the Comprehensive Annual Financial Report prepared by the Department of Finance. I would like to thank Mr. Fazzino for completing the Comprehensive Annual Financial Report that has been awarded the CAFR award for so many years, as well as the award for the budget document.

In summary, the Department Heads and I are providing a Tentative Budget with the continuing knowledge that this is yet another year in which we have to do more with less. With this in mind, I am presenting a Tentative Budget that includes an increase in the tax rate that is below the New York State Tax Cap, while providing all essential services that our residents deserve. In order to accomplish this goal, I have recommended a decrease in a number of items throughout the budget which minimize a potential tax rate increase.

On a positive note, we have seen stabilization, but more importantly a reduction in the retirement projections for this year. This is a very important example that proves if you make changes to benefits for new employees you will see a reduction in cost while still providing a reasonable benefit package for our employees. We have also, for a second year, seen a reduction in our Workers Compensation premium.

I would like to discuss a review of our policies, where we will remove our reliance on Fund Balance for capital projects and equipment. We have to provide a budget that reflects the true operations and not count on Fund Balance that may disappear in one year and burden the taxpayers with a substantial increase in taxes. Along with these items we must be cognizant that the most important goal is to maintain the City's great Aaa Bond rating.

In closing, I would like to thank the Deputy Comptroller, all Department Heads and City staff, not only for their hard work on a daily basis, but for their contributions in assisting the Deputy Comptroller and myself during the budget process. I also want to thank the department heads in this year's detailed review of all fees. A thank you also goes out to the Finance Committee for their hard work this year. Mr. Usry, the Committee Chair, and the Committee spent a lot of time

in their review of all financial aspects of the City. I appreciate their review, comments and input. It has been a pleasure working with each and every person on the Finance Committee and I look forward to continuing working with everyone.

I would like to say that it has been a pleasure working with the Deputy Comptroller. Not many people understand what it takes to run the financials of a Municipality. In addition, not too many financial professionals receive the Budget and CAFR (Comprehensive Annual Financial Report) awards. These awards are the two highest awards in the State. From my own experience, these are very difficult to accomplish and only a select few municipalities are able to obtain these awards. Most municipalities are lucky just to receive one, but he was able to receive both. This is a great honor for the City and I would like to thank to Mr. Fazzino and his staff for all of their hard work.

I also want to thank all of the dedicated employees who are willing to do whatever it takes to make the City a wonderful place to live and work, to the City Council for providing me with the opportunity to work for the City, all Boards, Committees, Finance Committee and volunteer groups with which I have had the pleasure of working and the residents that I have the pleasure of serving.

Respectfully submitted,

Marcus Serrano
City Manager
November 7, 2018

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

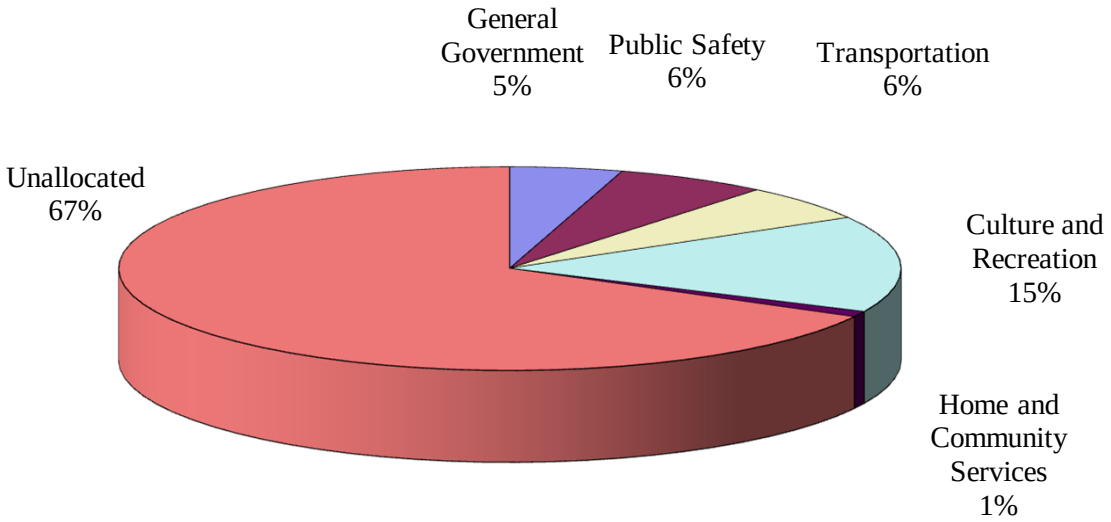
COMBINED BUDGETS - ALL FUNDS

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

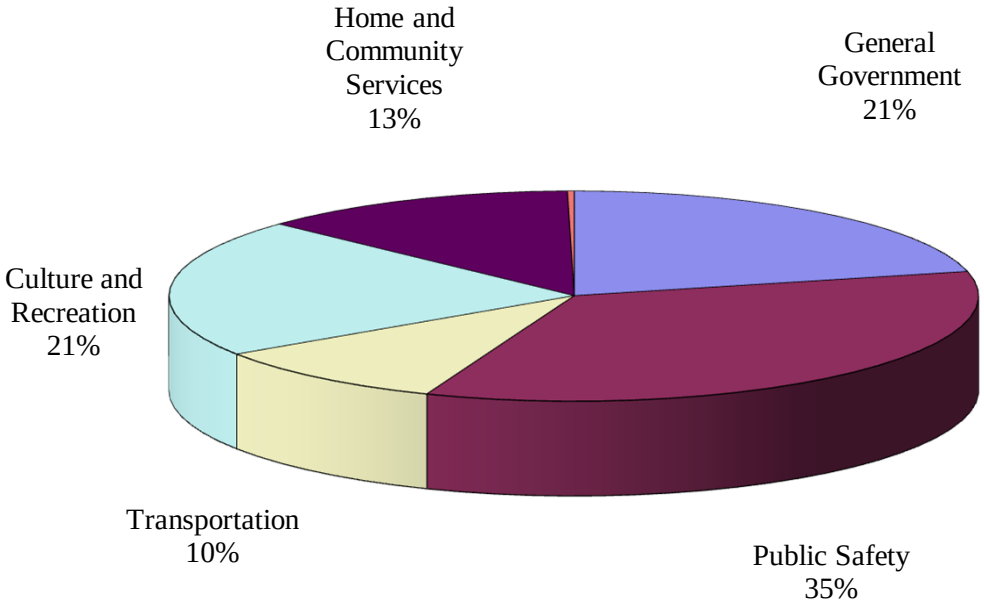
- General Fund
- Cable TV Special Revenue Fund
- K.T. Woods Permanent Fund
- Debt Service Fund
- Capital Projects Fund (funding for the forthcoming year only)
- Boat Basin Enterprise Fund
- Golf Club Enterprise Fund
- Risk Retention Internal Service Fund
- Building and Vehicle Maintenance Internal Service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

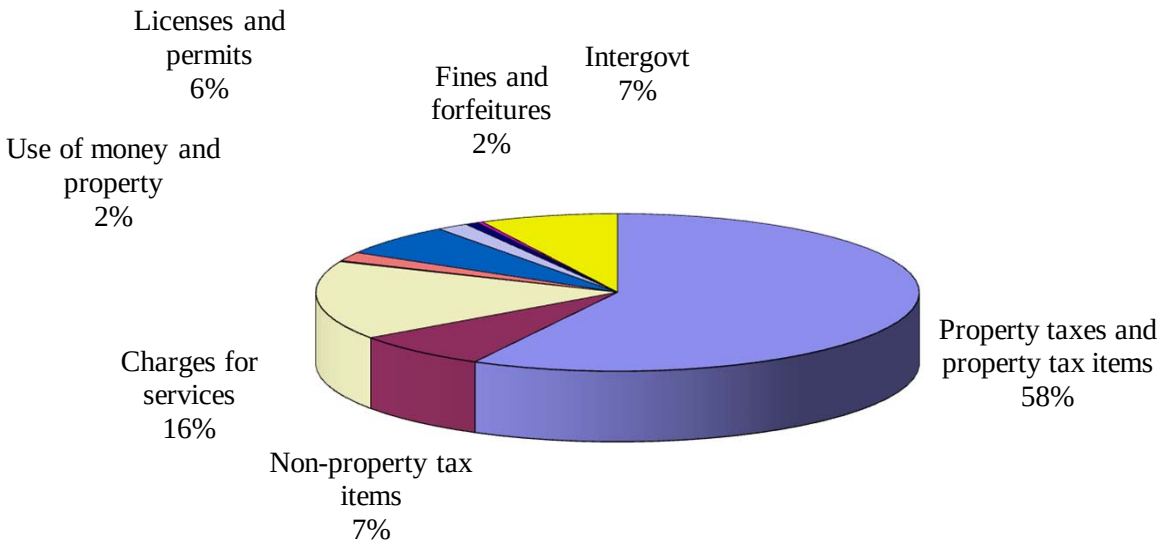
FUNDING SOURCES EXCLUDING INTERFUND ACTIVITY
COMBINED ANNUAL BUDGETS BY PROGRAM - ALL FUNDS



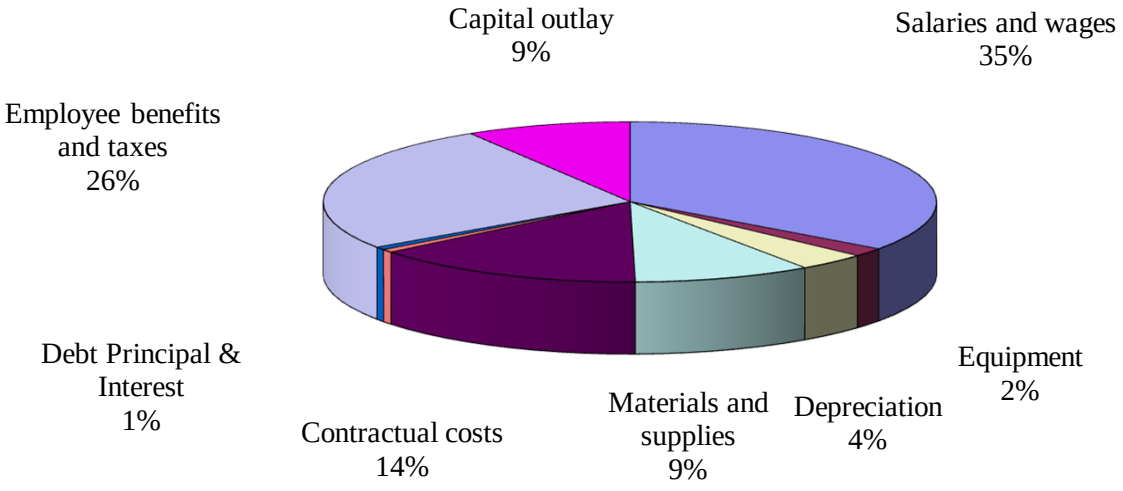
FUNDING USES EXCLUDING INTERFUND ACTIVITY
COMBINED ANNUAL BUDGETS BY PROGRAM - ALL FUNDS



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, 2019

		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	$ 25,192,699	$ -	$ -	$ 125,612
Non-property tax items	2,860,000	380,000	-	-
Charges for services	1,771,373	1,000	-	-
Concessions	-	-	-	-
Charges to other governments	86,945	-	-	-
Use of money and property	355,700	18,000	30	250
Licenses and permits	2,840,767	-	-	-
Fines and forfeitures	751,700	-	-	-
Sale of property and compensation for loss	169,000	-	-	-
Miscellaneous	84,500	50,000	-	-
Intergovernmental	2,864,424	-	-	-
Long-term debt proceeds	-	-	-	-
Total Revenues and debt proceeds	36,977,108	449,000	30	125,862
Interfund service charges	447,409	-	-	-
Interfund transfers in	25,000	-	-	277,996
Appropriated fund balance	3,417,600	46,335	(30)	4,598
Total Funding Sources	$ 40,867,117	$ 495,335	$ -	$ 408,456
Funding Uses:				
Expenditures/expenses:				
Salaries and wages	$ 14,036,806	$ 209,781	$ -	$ -
Equipment	487,600	55,000	-	-
Depreciation	-	-	-	-
Materials and supplies	2,103,989	19,900	-	-
Contractual costs	5,433,925	66,005	-	-
Debt Principal	-	-	-	298,956
Debt Interest	-	-	-	109,500
Employee benefits and taxes	10,907,984	113,123	-	-
Contingency	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures/expenses	32,970,304	463,809	-	408,456
Interfund service charges	4,438,817	6,526	-	-
Interfund transfers out	3,457,996	25,000	-	-
Total Funding Uses	$ 40,867,117	$ 495,335	$ -	$ 408,456

	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
$ -	$ -	$ -	$ -	$ -	$ 25,318,311
-	-	-	-	-	3,240,000
100,000	686,850	4,515,200	-	-	7,074,423
-	-	-	-	-	-
-	-	-	-	-	86,945
-	15,000	375,000	500	45,000	809,480
-	3,500	-	-	-	2,844,267
-	-	-	-	-	751,700
-	-	111,790	-	12,500	293,290
-	-	-	-	-	134,500
350,000	-	-	-	30,000	3,244,424
-	-	-	-	-	-
450,000	705,350	5,001,990	500	87,500	43,797,340
-	-	-	723,475	3,822,760	4,993,644
3,130,000	-	-	-	50,000	3,482,996
-	41,852	26,662	-	550,000	4,087,017
$ 3,580,000	$ 747,202	$ 5,028,652	$ 723,975	$ 4,510,260	$ 56,360,997

$ -	$ 212,687	$ 1,647,281	$ -	$ 652,156	$ 16,758,711
-	109,750	110,735	-	74,900	837,985
-	110,852	422,879	-	1,203,852	1,737,583
-	50,270	1,288,671	-	1,015,850	4,478,680
-	22,002	372,564	723,975	300,454	6,918,925
-	-	-	-	-	298,956
-	656	42	-	171,423	281,621
-	130,242	748,922	-	491,625	12,391,896
-	-	-	-	-	-
3,580,000	-	-	-	600,000	4,180,000
3,580,000	636,459	4,591,094	723,975	4,510,260	47,884,357
-	110,743	437,558	-	-	4,993,644
-	-	-	-	-	3,482,996
$ 3,580,000	$ 747,202	$ 5,028,652	$ 723,975	$ 4,510,260	$ 56,360,997

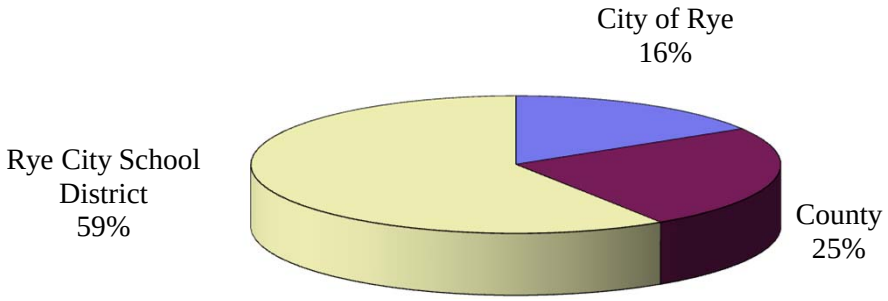
CITY OF RYE, NEW YORK
COMBINED ANNUAL BUDGETS - ALL FUNDS BY PROGRAM
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

		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	$ 184,783	$ -	$ -	$ -
Public Safety	2,814,085	-	-	-
Transportation	1,559,107	-	-	-
Culture and Recreation	1,139,500	431,000	-	-
Home and Community Services	68,910	-	-	-
Unallocated	31,210,723	18,000	30	125,862
Total Program Revenues	36,977,108	449,000	30	125,862
Interfund service charges	447,409	-	-	-
Interfund transfers in	25,000	-	-	277,996
Appropriated fund balance	3,417,600	46,335	(30)	4,598
Total Funding Sources	$ 40,867,117	$ 495,335	$ -	$ 408,456
Funding Uses:				
Program Expenditures/Expenses:				
General Government	$ 5,277,396	$ -	$ -	$ -
Public Safety	15,447,306	-	-	63,464
Transportation	3,163,810	-	-	94,959
Culture and Recreation	4,003,668	463,809	-	6,732
Home and Community Services	5,078,124	-	-	112,841
Unallocated	-	-	-	130,460
Total Expenditures/Expenses	32,970,304	463,809	-	408,456
Interfund service charges	4,438,817	6,526	-	-
Interfund transfers out	3,457,996	25,000	-	-
Total Funding Uses	$ 40,867,117	$ 495,335	$ -	$ 408,456

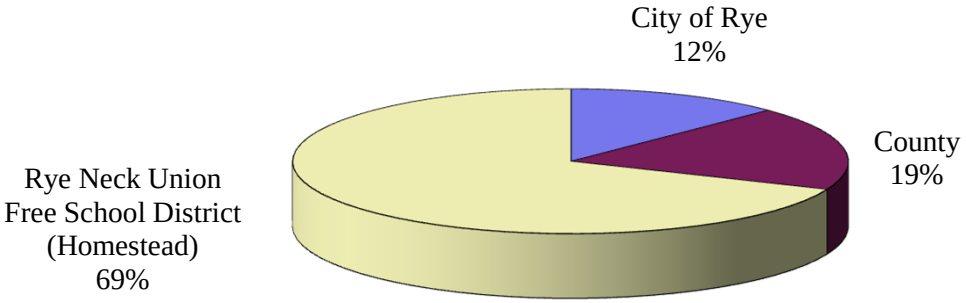
	Proprietary Funds				
	Enterprise Funds		Internal Service Funds		
Capital Projects Fund	Boat Basin Fund	Golf Club Fund	Risk Retention Fund	Building and Vehicle Maintenance Fund	Total All Funds
$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,184,783
100,000	-	-	-	30,000	2,944,085
1,130,000	-	-	-	-	2,689,107
-	690,350	4,926,990	-	7,500	7,195,340
350,000	-	-	-	5,000	423,910
-	15,000	75,000	500	45,000	31,490,115
3,580,000	705,350	5,001,990	500	87,500	46,927,340
-	-	-	723,475	3,822,760	4,993,644
-	-	-	-	50,000	352,996
-	41,852	26,662	-	550,000	4,087,017
$ 3,580,000	$ 747,202	$ 5,028,652	$ 723,975	$ 4,510,260	$ 56,360,997

$ 2,000,000	$ -	$ -	$ 77,890	$ 2,839,374	$ 10,194,660
100,000	-	-	308,383	656,392	16,575,545
1,130,000	-	-	67,840	196,073	4,652,682
-	636,459	4,591,094	162,288	368,421	10,232,471
350,000	-	-	107,074	450,000	6,098,039
-	-	-	500	-	130,960
3,580,000	636,459	4,591,094	723,975	4,510,260	47,884,357
-	110,743	437,558	-	-	4,993,644
-	-	-	-	-	3,482,996
$ 3,580,000	$ 747,202	$ 5,028,652	$ 723,975	$ 4,510,260	$ 56,360,997

City of Rye, New York
2018 Property Tax Dollar Distribution
Properties Located in Rye City School District and
Blind Brook County Sewer District



City of Rye, New York
2018 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 2018 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 2018 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, 2019

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PROPERTY TAX LEVY CALCULATION

Expenditures	$ 40,867,117
Less:	
Revenues other than property taxes	12,585,423
Appropriated fund balance	3,417,600
Property tax levy	24,864,094
Taxable assessed valuation	140,662,283
Tax rate per $1,000 assessed valuation	$ 176.76

BUDGET SUMMARY AND COMPONENTS OF FUND BALANCE

	2017 Actual	2018 Forecast	2019 Budget
Revenues	$ 36,675,745	$ 38,129,578	$ 37,449,517
Less expenditures	35,922,185	38,015,423	40,867,117
Excess (Deficiency) of revenues over expenditures	753,560	114,155	(3,417,600)
Fund Balance, January 1	12,236,766	12,990,326	13,104,481
Fund Balance, December 31	$ 12,990,326	$ 13,104,481	$ 9,686,881
Components of fund balance:			
Non-Spendable:			
Reserved for prepaid expenditures	$ 495,849	$ 496,000	$ 496,000
Reserved for overdue taxes	755,296	756,000	756,000
Restricted:			
Restricted for compensated absences	1,415,619	1,416,000	1,416,000
Restricted for insurance	750,000	750,000	750,000
Assigned:			
Assigned for encumbrances	$ 305,343	$ 305,000	$ 305,000
Assigned for WWI Memorial	4,151	4,151	4,151
Assigned for police purposes	56,751	56,751	56,751
Assigned for fire department purposes	2,200	2,200	2,200
Assigned for 9/11 Memorial	250	250	250
Assigned for Senior Advocacy	500	500	500
Assigned for parkland and trees	99,659	99,659	99,659
Assigned for trees	500	500	500
Assigned for recreation	465,222	465,000	465,000
Assigned for tax challenges	1,150,740	1,151,000	1,151,000
Assigned to subsequent year's budget	2,509,700	3,417,600	-
Unassigned:			
Unassigned	$ 4,978,546	$ 4,183,870	$ 4,183,870
Total Fund Balance	$ 12,990,326	$ 13,104,481	$ 9,686,881

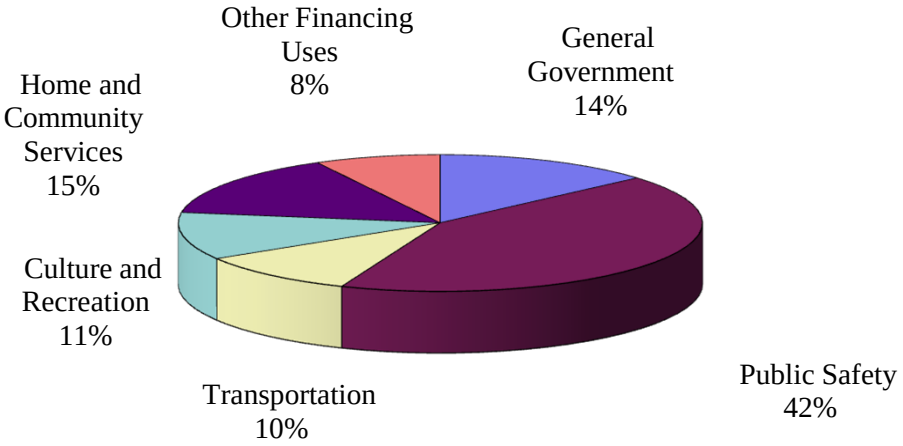
Unassigned fund balance as a percent of revenues	13.57%	10.97%	11.17%
Unassigned fund balance as a percent of appropriations	13.86%	11.01%	10.24%
Tax rate increase over prior year			2.28%
Estimated City tax based on average home having a market value of $1,600,000*			$ 4,044.37
*A home having a market value of $1,600,000 has an assessed value of $22,880			
Estimated increase in annual property taxes on average home			$ 90.02

2019 PROPERTY TAX LEVY CAP CALCULATION

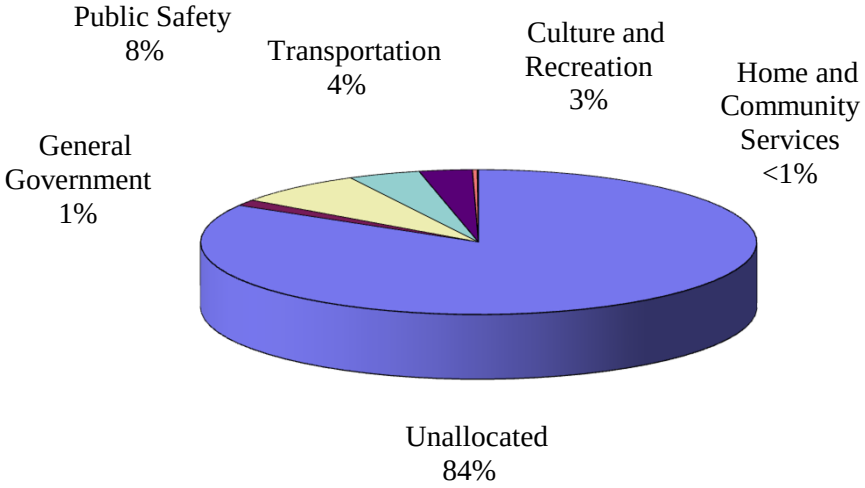
1	Base Real Property Tax Levy for FYE 12/31/18 - Actual Amount Levied	$	24,249,897
	ADD Special Assessments and Chargebacks:		
	Rockridge Sewer		12,991
	Kirby Lane North Water/Sewer/Gas		120,859
	Upper Dogwood Sewer		5,903
	Cancelled Exemptions		15,845
	Total Property Tax Levy for FYE 12/31/18	$	24,405,495
2	Tax Base Growth Factor - as determined by NYS Dept of Tax & Finance		0.86%
	Subtotal - 2018 Levy x Growth Factor		24,615,382
3	PILOT 2018 - Actual PILOT billed		138,577
	2018 Adjusted Levy Basis Subject to Tax Levy Limit		24,753,959
4	Allowable Levy Growth Factor - as determined by NYS OSC		2.00%
	Subtotal - Levy + PILOTS x Allowable Growth Factor	$	25,249,038
5	LESS: 2019 PILOT (estimated)		(128,605)
6	PLUS: Available Carryover from FYE 12/31/2018		55,950
7	Subtotal - Preliminary Tax Levy Limit	$	25,176,383

7	Subtotal - Preliminary Tax Levy Limit (from previous page)		$ 25,176,383
8	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:	1,220,275	-
9	**Pension Exclusion Calculation**		
	Employee Pension Exclusion	-	
	Police & Fire Pension Exclusion	-	
10	Total Pension Exclusion		-
11	Tax Levy Limit without Override		$ 25,176,383
12	2019 Base Proposed Tax Levy		$ 24,864,094
	Special Assessments:		
	Rockridge		12,991
	Kirby Lane North		119,684
	Upper Dogwood Sewer		5,928
13	Total Proposed Levy Subject to Levy Limit		$ 25,002,697
14	Amount Exceeding Levy Limit		(173,686)

EXPENDITURES BY PROGRAM



REVENUES BY PROGRAM

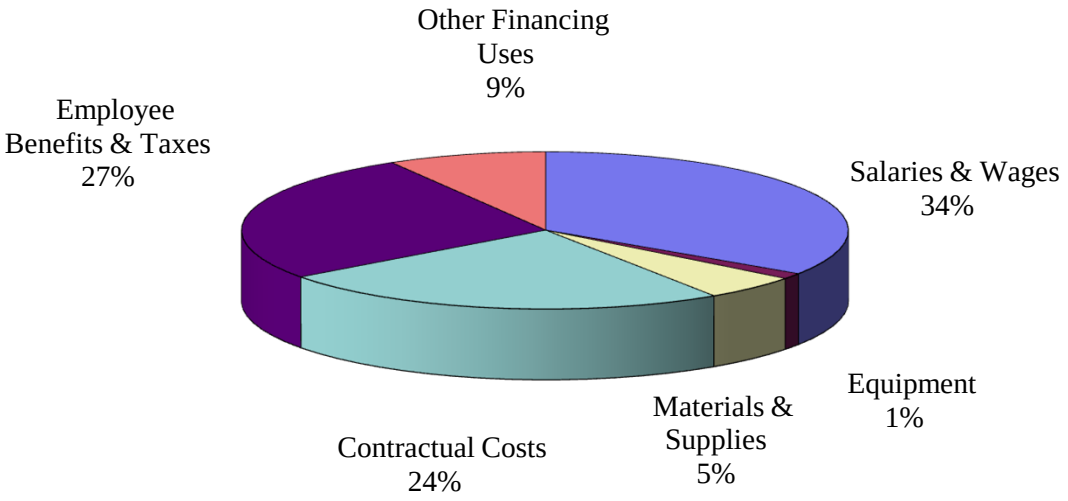


CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

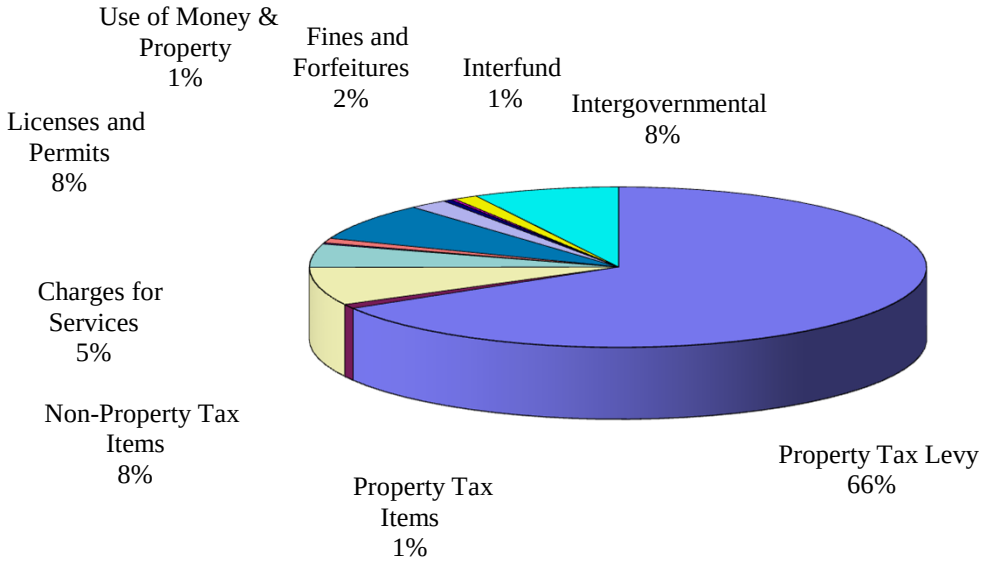
SUMMARY OF GENERAL FUND BUDGET
BY PROGRAM

	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
General Government	$ 3,870,001	$ 4,065,947	$ 5,161,160	$ 5,216,893	$ 4,712,484	$ 5,535,282
Public Safety	15,934,955	16,721,744	17,645,306	17,789,146	16,943,602	17,397,033
Transportation	3,594,461	3,735,338	3,837,855	3,883,815	4,006,426	4,125,315
Culture and Recreation	4,107,569	4,238,085	4,423,296	4,941,180	4,377,568	4,583,260
Home and Community Services	5,494,811	5,676,071	6,081,328	6,088,476	5,346,208	6,046,227
Other Financing Uses	2,067,000	1,485,000	1,720,000	2,629,135	2,629,135	3,180,000
Total Expenditures	35,068,797	35,922,185	38,868,945	40,548,645	38,015,423	40,867,117
Revenues:						
Unallocated	28,781,531	30,275,249	30,443,160	30,443,160	30,778,053	31,252,123
General Government	491,308	490,981	485,807	485,807	473,649	509,199
Public Safety	3,024,767	3,260,923	2,745,337	2,745,337	4,275,095	2,827,637
Transportation	1,380,872	1,412,852	1,429,138	1,429,138	1,389,860	1,573,080
Culture and Recreation	1,101,100	1,072,356	1,091,523	1,091,523	1,080,316	1,155,923
Home and Community Services	99,641	138,384	139,280	139,280	107,605	106,555
Other Financing Sources	-	25,000	25,000	25,000	25,000	25,000
Total Revenues	34,879,219	36,675,745	36,359,245	36,359,245	38,129,578	37,449,517
Excess (Deficiency) of Revenues Over Expenditures	(189,578)	753,560	(2,509,700)	(4,189,400)	114,155	(3,417,600)
Fund Balance, January 1	12,426,344	12,236,766	12,990,326	12,990,326	12,990,326	13,104,481
Fund Balance, December 31	$ 12,236,766	$ 12,990,326	$ 10,480,626	$ 8,800,926	$ 13,104,481	$ 9,686,881

EXPENDITURES BY OBJECT



REVENUES BY SOURCE



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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

	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 13,068,738	$ 13,783,575	$ 14,311,858	$ 14,307,808	$ 13,094,269	$ 14,036,806
Equipment	216,029	342,770	529,700	667,085	622,999	487,600
Materials & Supplies	2,005,928	2,231,152	2,197,714	2,759,740	2,283,109	2,103,989
Contractual Costs	8,004,363	8,025,439	9,166,506	9,241,710	8,880,621	9,872,742
Employee Benefits & Taxes	9,433,130	9,779,554	10,666,976	10,666,976	10,229,099	10,907,984
Other Financing Uses	2,340,609	1,759,695	1,996,191	2,905,326	2,905,326	3,457,996
Total Expenditures	35,068,797	35,922,185	38,868,945	40,548,645	38,015,423	40,867,117
Revenues:						
Property Tax Levy	21,906,629	23,546,992	24,311,043	24,311,043	24,187,701	24,864,094
Property Tax Items Other Than Real Property Taxes	418,943	357,460	337,518	337,518	338,577	328,605
Non-Property Tax Items	2,827,489	2,950,816	2,775,000	2,775,000	2,960,000	2,860,000
Charges for Services	1,554,570	1,616,267	1,674,806	1,674,806	1,600,898	1,771,373
Charges to Other Governments	91,428	104,337	87,145	87,145	100,369	86,945
Use of Money and Property	89,563	198,103	180,700	180,700	360,950	355,700
Licenses and Permits	2,752,558	3,078,710	2,730,725	2,730,725	3,817,817	2,840,767
Fines and Forfeitures	784,894	765,175	660,200	660,200	723,400	751,700
Sale of Property and Compensation for Loss	922,373	225,759	176,000	176,000	521,079	169,000
Miscellaneous	177,880	149,040	94,100	94,100	156,880	84,500
Interfund	447,184	472,259	467,584	467,584	472,709	472,409
Intergovernmental	2,905,708	3,210,827	2,864,424	2,864,424	2,889,198	2,864,424
Total Revenues	34,879,219	36,675,745	36,359,245	36,359,245	38,129,578	37,449,517
Excess (Deficiency) of Revenues Over Expenditures	(189,578)	753,560	(2,509,700)	(4,189,400)	114,155	(3,417,600)
Fund Balance, January 1	12,426,344	12,236,766	12,990,326	12,990,326	12,990,326	13,104,481
Fund Balance, December 31	$ 12,236,766	$ 12,990,326	$ 10,480,626	$ 8,800,926	$ 13,104,481	$ 9,686,881

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PROGRAM SUMMARIES

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

2018 Accomplishments

- A local law to amend Chapter 176 "Energy Conservation" of the Rye City Code• Local Law 2-17: to override the tax levy limit established in general municipal law §3-c
- Establishment of an Energize NY Benefit Financing Program
- Passed a resolution of Chapter 433 of the Law of New York, 2013; the City of Rye authorized the Public Service Commission, to order costs for infrastructure maintenance and access to be charged to all customer classes located in such municipality
- Adopted proposed revisions and additions to the Rules and Regulations of the City of Rye Police Department
- Positive judgement for City of Rye in the case agains Crown Castle with respect theirrequest to install 70 +/- nodes in the City's right-of-way.
- Passed Local Law Amending Chapter 191, Vehicles and Traffic, of the Code of the City of Rye for the Purpose of Adding New On-Street Parking Restrictions On Coolidge Avenue, Osborn Road and Theall Road.
- A local law to amend Chapter 64 "Boats and Harbors" of the Code of the City of Rye.
- A local law adding Chapter 74 to the Charter to establish a Community Choice Aggregation (Energy) Program in the City of Rye.
- Researched and proposed a Food Scrap Recycling program for the City of Rye.

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 16,547	$ 16,547	$ 16,547	$ 16,547	0.00%
Total Expenditures	73,288	92,779	99,029	92,978	0.21%
Net Margin	$ (56,741)	$ (76,232)	$ (82,482)	$ (76,431)	N/A

List of Authorized Positions	**2016 Filled**	**2017 Filled**	**2018 Budget**
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.

2018 Accomplishments

- Merged the Rye Recreation and DPW labor staff to create efficiencies
- Launcehd more user-friendly City Website
- Working closely with the New York State Department of Transportation (NYSDOT) regarding the I-95 Reconstruction Project "Last Mile" regarding timing and impacts to the City of Rye
- Executed a robust RFP process to hire a new Insurance Broker which will save the City $XX in annual Brokerage revenue
- Awarded Contract (2018-04) for the repairs to the World War I monument/flag pole as recommended by the Superintendent of Public Works.

2019 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
- Explore inter-municipal and cooperative agreements
- Finalize labor negotiations with police and fire departments
- Continue to control personnel costs including legacy costs and retiree benefits
- Seek stability and continuity
- Manage expectations with a resident focus on needs
- Explore opportunities to digitize more documents as well as adopting a comprehensive document management system

	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	Percent Change
Total Revenues	95,666	95,666	95,666	95,666	0.00%
Total Expenditures	600,862	583,671	551,384	551,977	-5.43%
Net Margin	$ (505,196)	$ (488,005)	$ (455,718)	$ (456,311)	N/A

List of Authorized Positions	2017 Filled	2018 Filled	2019 Budget
City Manager's Office	2	2	2
Department Total	2	2	2

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.

2018 Accomplishments

- 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)
- Implemented an electronic workflow process throughout the City, including an automated approval process of purchase orders an invoices and the scanning of all related documents
- Completed the process of upgrading the City's property tax collection software
- Worked with various departments to complete the implementation of a pay-by-phone parking application which allows for online parking permit renewal and enhanced parking enforcment capabilities

2019 Highlights

- Collaborate with the City Manager, City Council, and Finance Committee to explore new revenue opportunities, new opportunities to reduce expenses and fund capital projects, for the City
- Begin foreclosure proceedings against those properties with unpaid taxes
- Working with Police Department to migrate to the City's new parking enforcement software
- Initiate the process of electronic payments of invoices to City vendors

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 113,738	$ 113,678	$ 113,678	$ 113,678	0.00%
Total Expenditures	1,239,822	1,136,025	1,129,627	1,139,757	0.33%
Net Margin	$ (1,126,084)	$ (1,022,347)	$ (1,015,949)	$ (1,026,079)	N/A

Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Finance	5	5	5
Total	5	5	5

Performance Measures	**2017 Actual**	**2018 Target**	**2019 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.

2018 Accomplishments

- Reviewed an estimated 394 building permits/plans to insure equitable
- Provided assistance and support to the Board of Assessment Review in connection with the filing of complaints on real property assessment filed against the 2018 assessment roll
- Negotiated various tax certiorari settlements and disposed of small claims assessment review proceedings filed against the 2017 assessment roll
- Reviewed and processed new and renewal enhanced STAR and aged real property tax exemption applications

2019 Highlights

- Analyze and defend the City with respect to tax certioraris and small claims assessment review proceedings. This continues to be a major challenge given the continued decline in the City's equalization rate and proliferation of contingency fee based tax representatives. The number of small claims filings is expected to increase significantly based on jump in 2017 grievance filings
- NYS STAR program will continue to generate a significant number of taxpayer inquiries due to a 2016 change in State law which requires eligible new homeowners to apply with NYS for a STAR check as opposed to receiving a property tax exemption.

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 842	$ 2,200	$ 1,000	$ 1,000	-54.55%
Total Expenditures	434,387	533,522	481,920	484,213	-9.24%
Net Margin	$ (433,545)	$ (531,322)	$ (480,920)	$ (483,213)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Assessor's Office	1	2	2
Department Total	1	2	2

Performance Measures	**2017 Actual**	**2018 Actual**	**2019 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.

2018 Accomplishments

- Redesigned the City's website with the professional vendor, including user interface and organization of information; facilitated team of City staff for organizational input to prepare for website launch
- Implemented Parking Permit budget and policy changes, working with MTA to raise the cost of the permits to strategize for future capital improvements
- Continued to work with departments regarding timely responses to FOIL requests through theAutomated Workflow System
- Initiate and coordinate Records Management Program for City Departments
- Worked with the Board of Elections in administering and running elections in accordance with procedures set by the State of New York

2019 Highlights

- Move the website redesign forward to launch between the end of 2018 and beginning of 2019, facilitating a user-friendly resident experience for City-wide information
- Launch Passport parking permits, digital app, and enforcement
- Continue to propose ideas to balance the parking needs for commuters, merchants, residents and visitors
- Continue to work on City Code Update
- Continue to work on Records Management Program for City Departments
- Continue work on the reorganization of the Clerk's office

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 174,900	$ 168,428	$ 157,470	$ 193,020	14.60%
Total Expenditures	448,830	584,248	447,832	495,936	-15.12%
Net Margin	$ (273,930)	$ (415,820)	$ (290,362)	$ (302,916)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
City Clerk	3	2	2
Department Total	3	2	2

Performance Measures	**2017 Actual**	**2018 Target**	**2019 Target**	**Percent Change**
Percent of council minutes ready for distribution as scheduled	*100%*	*100%*	*100%*	*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.

2018 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
- Drafted legislation as requested by City Council for revisions/additions to the Rye City Code
- Coordinated with attorneys for insurance carriers in matters covered by insurance
- Worked with City Clerk and City Departments as needed in connection with responses to FOIL requests
- Prosecuted all building code and property maintenance code violations and vehicle and traffic law summonses
- Coordinated with outside attorneys on matters regarding City litigation - federal and state
- Provided legal guidance and support to City Departments and staff as needed, including but not limited to re viewing contracts, reviewing plans, and drafting violations/settlement agreements
- Instituted an additional calendar on Rye City Court for vehicle and traffic law violations and building department matters
- Worked with staff and other state agencies regarding administrative orders and other compliance issues
- Attended City Council and Zoning Board of Appeals meetings and other board and commission meetings as necessary

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 3,533	$ 3,533	$ 3,533	$ 3,533	0.00%
Total Expenditures	676,215	411,501	409,936	433,999	5.47%
Net Margin	$ (672,682)	$ (407,968)	$ (406,403)	$ (430,466)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
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.

2018 Accomplishments

- Conducted first annual mandatory workplace violence training for all employees
- Received training with workers' compensation carrier PERMA to become City's Safety Coordinator
- PERMA conducted City location risk management site visits to determine future safety compliance requirements
- Distributed new NYS mandated Sexual Harassment material for all employees

2019 Highlights

- Schedule mandatory Sexual Harassment training for all employees
- Work with new broker USI to review current policies/procedures for compliance
- Quarterly Safety Committee meetings will be more extensive, focusing on involving all of the City location Department Heads, as well as employees such as Foremen to receive their feedback and suggestions concerning workplace safety

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 36,120	$ 36,120	$ 36,120	$ 36,120	0.00%
Total Expenditures	234,707	296,673	321,151	326,274	9.98%
Net Margin	$ (198,587)	$ (260,553)	$ (285,031)	$ (290,154)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Personnel	1	1	1
Department Total	1	1	1

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.

2018 Accomplishments

- Flattening of City of Rye Wide Area Network Architecture
- Off-site Data Center Build - VMWare Environment
- Migration of On-Premise Applications to Hosted Services
- City Website Refresh / Redesign

2019 Highlights

- City-wide migration to Thin Clients
- Replacement of Perimeter Security Devices
- Implementation of backup solutions – Internet and Wide Area Network
- Completion of migration of in house programs/applications to hosted solutions

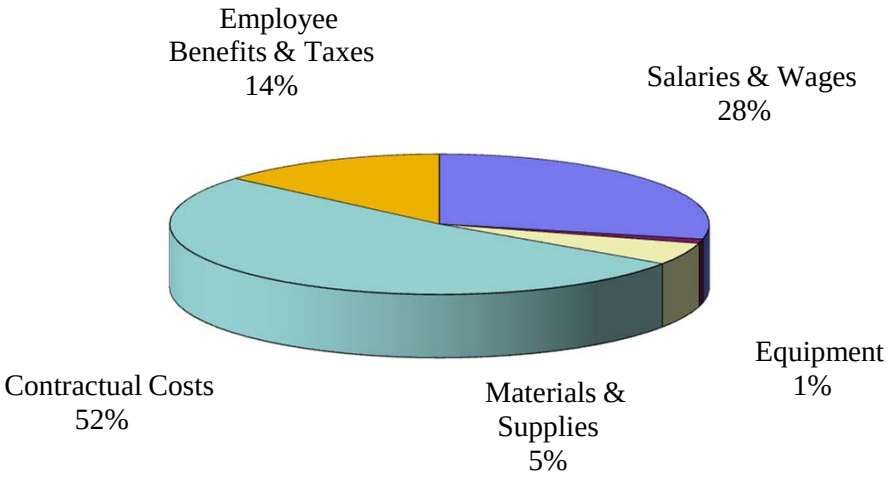
Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 49,635	$ 49,635	$ 49,635	$ 49,635	0.00%
Total Expenditures	357,836	380,472	423,603	429,551	12.90%
Net Margin	$ (308,201)	$ (330,837)	$ (373,968)	$ (379,916)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Information Services	1	1	1
Department Total	1	1	1

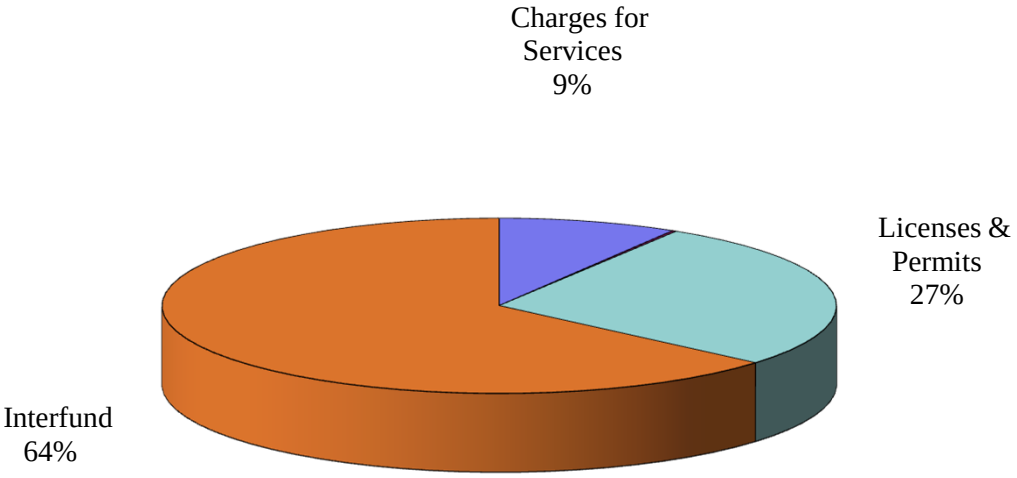
Performance Measures	**2017 Actual**	**2018 Target**	**2019 Target**	**Percent Change**
System availability	*99%*	*99%*	*99%*	*0.00%*

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.
following pages provide more detailed budget proposals.

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 1,429,318	$ 1,505,441	$ 1,624,589	$ 1,620,539	$ 1,471,410	$ 1,574,776
Equipment	15,047	24,419	35,900	53,900	49,600	55,900
Materials & Supplies	233,274	414,386	260,805	275,739	335,452	282,140
Contractual Costs	1,484,906	1,424,078	2,425,436	2,452,285	2,124,994	2,864,680
Employee Benefits & Taxes	707,456	697,623	814,430	814,430	731,028	757,786
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	3,870,001	4,065,947	5,161,160	5,216,893	4,712,484	5,535,282
Allocated Costs	(2,370,587)	(2,271,042)	(2,152,899)	(2,169,990)	(2,153,726)	(2,238,345)
Total Costs	1,499,414	1,794,905	3,008,261	3,046,903	2,558,758	3,296,937
Revenues:						
Charges for Services	50,551	48,678	42,080	42,080	43,185	43,880
Charges to Other Governments	1,570	842	2,200	2,200	1,000	1,000
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	114,726	117,045	117,111	117,111	105,048	139,903
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	45	-	-	-	-	-
Interfund	324,416	324,416	324,416	324,416	324,416	324,416
Intergovernmental	-	-	-	-	-	-
Total Revenues	491,308	490,981	485,807	485,807	473,649	509,199
Net Cost	$1,008,106	$1,303,924	$2,522,454	$2,561,096	$2,085,109	$2,787,738
Percent of Costs Covered	32.77%	27.35%	16.15%	15.94%	18.51%	15.44%
Net Cost in Tax Dollars	$ 7.23	$ 9.29	$ 17.93	$ 18.21	$ 14.90	$ 19.82

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	33.70%	$ 702,629
Change in 2019 Budget vs 2018 Budget	10.52%	$ 265,284

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	11,271	8,368	9,700	9,700	11,100	9,550
Contractual Costs	119,592	64,920	82,929	83,079	87,929	83,428
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	130,863	73,288	92,629	92,779	99,029	92,978
Allocated Costs	(114,316)	(56,741)	(76,082)	(76,232)	(82,482)	(76,431)
Total Costs	16,547	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	16,547
Intergovernmental	-	-	-	-	-	-
Total Revenues	16,547	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 333,817	$ 347,265	$ 362,261	$ 362,261	$ 304,682	$ 307,516
Equipment	599	3,270	2,800	2,800	2,000	2,800
Materials & Supplies	8,440	8,728	21,215	21,215	19,911	21,150
Contractual Costs	53,839	110,670	52,512	52,512	65,967	52,736
Employee Benefits & Taxes	130,714	130,929	144,883	144,883	158,824	167,775
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	527,409	600,862	583,671	583,671	551,384	551,977
Allocated Costs	(431,743)	(505,196)	(488,005)	(488,005)	(455,718)	(456,311)
Total Costs	95,666	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	95,666
Intergovernmental	-	-	-	-	-	-
Total Revenues	95,666	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 722,390	$ 760,490	$ 800,685	$ 796,635	$ 786,975	$ 832,946
Equipment	2,464	8,366	5,500	5,500	4,000	5,500
Materials & Supplies	104,496	302,400	119,215	121,615	175,216	121,415
Contractual Costs	252,751	282,002	364,696	380,296	337,838	342,224
Employee Benefits & Taxes	346,278	320,951	365,501	365,501	307,518	321,885
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,428,379	1,674,209	1,655,597	1,669,547	1,611,547	1,623,970
Allocated Costs	(529,944)	(526,389)	(594,271)	(594,229)	(550,118)	(607,525)
Total Costs	898,435	1,147,820	1,061,326	1,075,318	1,061,429	1,016,445
Revenues:						
Charges for Services	380	560	500	500	500	500
Charges to Other Governments	1,570	842	2,200	2,200	1,000	1,000
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	113,178
Intergovernmental	-	-	-	-	-	-
Total Revenues	115,128	114,580	115,878	115,878	114,678	114,678
Net Cost	$ 783,307	$1,033,240	$ 945,448	$ 959,440	$ 946,751	$ 901,767
Percent of Costs Covered	12.81%	9.98%	10.92%	10.78%	10.80%	11.28%
Net Cost in Tax Dollars	$ 5.62	$ 7.36	$ 6.72	$ 6.82	$ 6.76	$ 6.41

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(4.75%)	$ (44,984)
Change in 2019 Budget vs 2018 Budget	(4.62%)	$ (43,681)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 250,688	$ 279,620	$ 340,636	$ 340,636	$ 258,746	$ 310,282
Equipment	3,335	2,192	7,600	7,600	5,600	7,600
Materials & Supplies	54,424	47,722	74,025	86,559	67,325	71,925
Contractual Costs	933,078	839,392	603,746	614,758	642,707	663,565
Employee Benefits & Taxes	176,517	190,826	242,869	242,869	204,541	202,837
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,418,042	1,359,752	1,268,876	1,292,422	1,178,919	1,256,209
Allocated Costs	(978,911)	(874,515)	(681,791)	(680,687)	(691,440)	(718,162)
Total Costs	439,131	485,237	587,085	611,735	487,479	538,047
Revenues:						
Charges for Services	50,171	48,118	41,580	41,580	42,685	43,380
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	114,726	117,045	117,111	117,111	105,048	139,903
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	45	-	-	-	-	-
Interfund	49,390	49,390	49,390	49,390	49,390	49,390
Intergovernmental	-	-	-	-	-	-
Total Revenues	214,332	214,553	208,081	208,081	197,123	232,673
Net Cost	$ 224,799	$ 270,684	$ 379,004	$ 403,654	$ 290,356	$ 305,374
Percent of Costs Covered	48.81%	44.22%	35.44%	34.01%	40.44%	43.24%
Net Cost in Tax Dollars	$ 1.61	$ 1.93	$ 2.69	$ 2.87	$ 2.07	$ 2.17

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	5.17%	$ 15,018
Change in 2019 Budget vs 2018 Budget	(19.43%)	$ (73,630)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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 was sold in May of 2013.

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 122,423	$ 118,066	$ 121,007	$ 121,007	$ 121,007	$ 124,032
Equipment	8,649	10,591	20,000	38,000	38,000	40,000
Materials & Supplies	54,643	47,168	36,650	36,650	61,900	58,100
Contractual Costs	125,646	127,094	123,551	123,638	142,551	142,130
Employee Benefits & Taxes	53,947	54,917	61,177	61,177	60,145	65,289
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	365,308	357,836	362,385	380,472	423,603	429,551
Allocated Costs	(315,673)	(308,201)	(312,750)	(330,837)	(373,968)	(379,916)
Total Costs	49,635	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	49,635
Intergovernmental	-	-	-	-	-	-
Total Revenues	49,635	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Contractual Costs	$ -	$ -	$ 1,198,002	$ 1,198,002	$ 848,002	$ 1,580,597
Total Costs	$ -	$ -	$ 1,198,002	$ 1,198,002	$ 848,002	$ 1,580,597

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

2018 Accomplishments

- Received re-Accreditation from the NYS Department of Criminal Justice after a concentrated onsite review. The review was completed by three NYS Accreditation managers over a period of three days. This re-certification is now valid for the next five years. This was the department's fourth successful re-accreditation review since receiving first being accreditation in 1998
- The department now has two certified Drug Recognition Experts (DRE's) officers who have received intense training and will be used by the department as the need arises
- Increased DOT and commercial vehicle enforcement, has paved the way for safer vehicle traffic flow by removing dangerous, oversized and unsafe trucks from our local streets
- The department received new and comprehensive first aid training from our in house instructor. This training was directly responsible for saving the life of a victim that was severely stabbed in the chest
- Working closely and developing relations with the local FBI office at 600 Midland Ave

2019 Highlights

- Increase training in specialized investigative techniques
- Increase highway safety enforcement and awareness
- Rewrite the City's Emergency Preparedness Plan utilizing all city departments
- Upgrade the department's use of technologies relating to public safety for citizens
- Upgrade and enhance the use of CodeRed to alert residents of issues and concerns in a timely manner

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 1,033,435	$ 863,152	$ 1,272,692	$ 916,952	6.23%
Total Expenditures	9,900,907	10,360,137	9,846,953	10,348,239	-0.11%
Net Margin	$ (8,867,472)	$ (9,496,985)	$ (8,574,261)	$ (9,431,287)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Administration/Clerical	3	2	3
Patrol/Investigation	35	33	36
Marine Patrol	0	0	0
Parking Enforcement	2	2	2
Department Total	40	37	41

Performance Measures	**2016 Actual**	**2017 Actual**	**2018 Projection**	**Percent Change**
# of responses to calls for service	*30,120*	*30,656*	*27,000*	*-11.93%*
# of summonses issued for moving violations	*5,220*	*6,494*	*3,900*	*-39.94%*
# of summonses issued for parking violations	*10,071*	*10,825*	*10,500*	*-3.00%*
# of assigned investigations	*575*	*542*	*496*	*-8.49%*

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.

2018 Accomplishments

- City employees maintained all 2,105 street lights, 33 traffic signals, and 7 flashing signals within the City

2019 Highlights

- The City will continue to maintain all traffic lights, street lights, and street signals within Rye

	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	Percent Change
Total Revenues	$ 20	$ -	$ -	$ -	NA
Total Expenditures	425,741	494,243	471,726	487,779	-1.31%
Net Margin	$ (425,721)	$ (494,243)	$ (471,726)	$ (487,779)	N/A

List of Authorized Positions	2017 Filled	2018 Filled	2019 Budget
Traffic Services	0.85	0.85	0.85
Department Total	0.85	0.85	0.85

Performance Measures	2017 Actual	2018 Target	2019 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:	*300*	*200*	*200*	*0.00%*

Fire Department

Description

The Fire Department is a combined career and volunteer department with 21 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.

2017 Accomplishments

- Restructured the Rye Fire Department by adding staff and implementing procedures to ensure accountability
- 742 Calls for service YTD
- Over 1,500 hours of training completed by Firefighters
- Continued multi-year project to upgrade portable radios for all interior Firefighters. Should complete project in 2018
- Presented annual Fire Prevention program to approximately 2,000 school age children

2018 Highlights

- Completely restructure the Fire Department by adding supervisory ranks and ensuring accountability
- Conduct a thorough analysis of Fire Department operations, processes, facilities and equipment
- Continue to review and implement policies and procedures for the Police and Fire Department
- Begin research and develop a proposal for shared services with the Fire Department as well as an analysis of the benefits of consolidation with neighboring Fire Departments

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 45,699	$ 43,685	$ 35,403	$ 34,185	-21.75%
Total Expenditures	5,485,694	5,786,420	5,583,003	5,420,469	-6.32%
Net Margin	$ (5,439,995)	$ (5,742,735)	$ (5,547,600)	$(5,386,284)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Fire Services	18	19	20
Department Total	18	19	20

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.

2018 Accomplishments

- In 2018 the Building Inspector and part-time Assistant Building Inspectors met the requirements , twenty-four (24) hour in service training that are mandated by New York State for Code Officials
- The Department completed the upgrade its application processing software
- The Department is improving its records management to allow for greater access to both digital and non-digital documents

2019 Highlights

- Complete required training for staff
- Continue upgrades of computer software to allow for digital submission of some building permit applications
- Improve digital storage and retrieval of building department records
- Improve clarity and consistency in Department forms and submission requirements

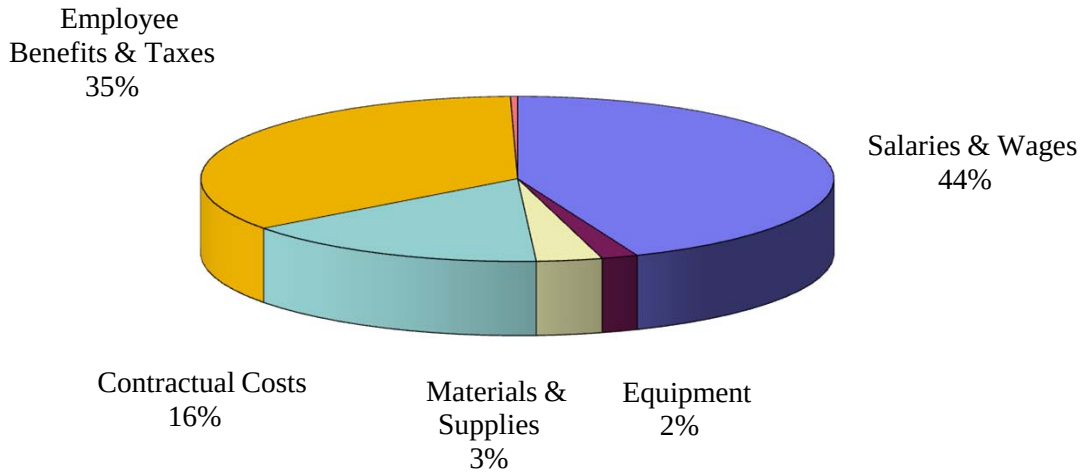
Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 2,181,769	$ 1,838,500	$ 2,967,000	$ 1,876,500	2.07%
Total Expenditures	660,916	893,711	797,673	884,880	-0.99%
Net Margin	$ 1,520,853	$ 944,789	$ 2,169,327	$ 991,620	4.96%

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Building	2.35	3.02	3.35
Department Total	2.35	3.02	3.35

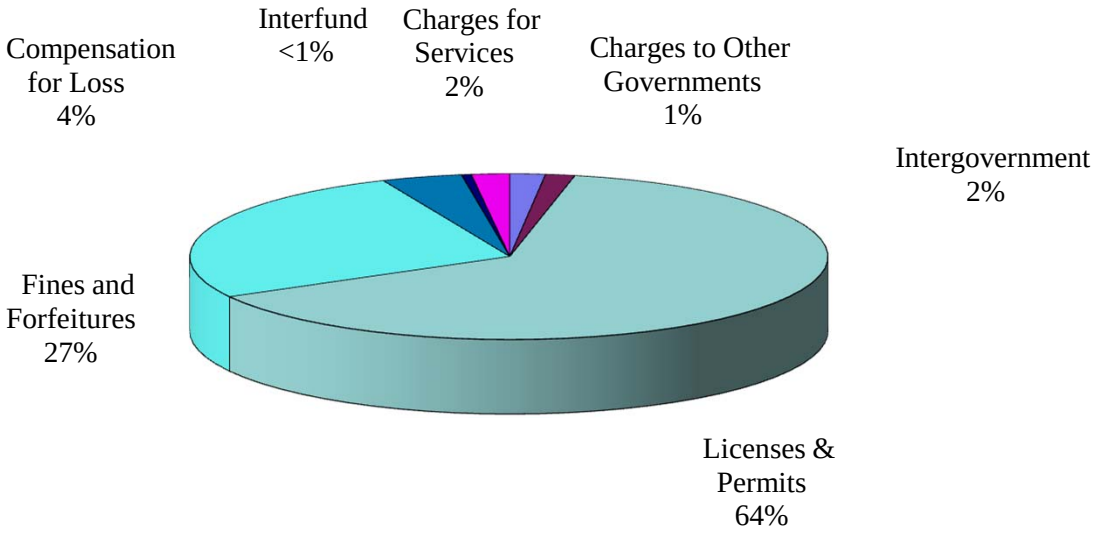
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 7,119,499	$ 7,624,636	$ 7,846,736	$ 7,846,736	$ 7,233,638	$ 7,630,368
Equipment	179,143	185,597	396,100	469,372	459,200	321,200
Materials & Supplies	692,209	661,968	744,514	780,711	752,307	583,614
Contractual Costs	2,480,232	2,595,551	2,658,642	2,693,013	2,659,333	2,729,129
Employee Benefits & Taxes	5,401,266	5,591,335	5,936,456	5,936,456	5,776,266	6,069,258
Other Financing Uses	62,606	62,657	62,858	62,858	62,858	63,464
Total Expenditures	15,934,955	16,721,744	17,645,306	17,789,146	16,943,602	17,397,033
Allocated Costs	1,347,756	1,299,340	1,231,897	1,222,874	1,236,223	1,257,846
Total Costs	17,282,711	18,021,084	18,877,203	19,012,020	18,179,825	18,654,879
Revenues:						
Charges for Services	52,509	49,617	57,700	57,700	49,500	50,500
Charges to Other Governments	44,648	51,797	40,985	40,985	45,955	41,985
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	1,818,579	2,136,233	1,800,000	1,800,000	2,900,000	1,800,000
Fines and Forfeitures	784,894	765,175	660,200	660,200	723,400	751,700
Sale of Property and Compensation for Loss	242,615	176,283	115,000	115,000	487,079	115,000
Miscellaneous	2,635	1,076	3,500	3,500	2,369	500
Interfund	13,552	13,552	13,552	13,552	13,552	13,552
Intergovernmental	65,335	67,190	54,400	54,400	53,240	54,400
Total Revenues	3,024,767	3,260,923	2,745,337	2,745,337	4,275,095	2,827,637
Net Cost	$ 14,257,944	$ 14,760,161	$ 16,131,866	$ 16,266,683	$ 13,904,730	$ 15,827,242
Percent of Costs Covered	17.50%	18.10%	14.54%	14.44%	23.52%	15.16%
Net Cost in Tax Dollars	$ 102.29	$ 105.15	$ 114.68	$ 115.64	$ 99.35	$ 112.52

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	13.83%	$ 1,922,512
Change in 2019 Budget vs 2018 Budget	(1.89%)	$ (304,624)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
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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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 4,957,839	$ 5,132,879	$ 5,124,832	$ 5,124,832	$ 4,743,343	$ 5,062,262
Equipment	83,385	79,464	261,100	319,170	307,200	186,200
Materials & Supplies	251,548	220,015	275,914	283,573	270,964	299,064
Contractual Costs	685,750	764,651	758,953	760,594	752,295	784,476
Employee Benefits & Taxes	3,547,208	3,703,898	3,871,968	3,871,968	3,773,151	4,016,237
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	9,525,730	9,900,907	10,292,767	10,360,137	9,846,953	10,348,239
Allocated Costs	818,321	780,941	728,672	722,526	728,953	759,361
Total Costs	10,344,051	10,681,848	11,021,439	11,082,663	10,575,906	11,107,600
Revenues:						
Charges for Services	43,675	43,761	43,200	43,200	43,500	44,000
Charges to Other Governments	18,963	21,742	15,300	15,300	19,300	16,300
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	735,654	720,385	618,200	618,200	656,600	673,200
Sale of Property and Compensation for Loss	238,394	165,979	115,000	115,000	485,000	115,000
Miscellaneous	2,635	826	3,500	3,500	1,500	500
Interfund	13,552	13,552	13,552	13,552	13,552	13,552
Intergovernmental	65,335	67,190	54,400	54,400	53,240	54,400
Total Revenues	1,118,208	1,033,435	863,152	863,152	1,272,692	916,952
Net Cost	$ 9,225,843	$ 9,648,413	$ 10,158,287	$ 10,219,511	$ 9,303,214	$ 10,190,648
Percent of Costs Covered	10.81%	9.67%	7.83%	7.79%	12.03%	8.26%
Net Cost in Tax Dollars	$ 66.19	$ 68.73	$ 72.22	$ 72.65	$ 66.47	$ 72.45

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	9.54%	$ 887,434
Change in 2019 Budget vs 2018 Budget	0.32%	$ 32,361

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 64,276	$ 65,935	$ 68,283	$ 68,283	$ 69,223	$ 70,325
Equipment	1,074	1,489	8,000	8,000	8,000	8,000
Materials & Supplies	65,195	55,770	83,050	95,990	83,200	85,000
Contractual Costs	179,707	196,580	206,862	206,862	200,862	206,735
Employee Benefits & Taxes	42,806	43,310	52,250	52,250	47,583	54,255
Other Financing Uses	62,606	62,657	62,858	62,858	62,858	63,464
Total Expenditures	415,664	425,741	481,303	494,243	471,726	487,779
Allocated Costs	35,708	33,581	34,074	34,469	34,921	35,794
Total Costs	451,372	459,322	515,377	528,712	506,647	523,573
Revenues:						
Charges for Services	-	20	-	-	-	-
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	-	20	-	-	-	-
Net Cost	$ 451,372	$ 459,302	$ 515,377	$ 528,712	$ 506,647	$ 523,573
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 3.24	$ 3.27	$ 3.66	$ 3.76	$ 3.62	$ 3.72

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	3.34%	$ 16,926
Change in 2019 Budget vs 2018 Budget	1.59%	$ 8,196

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 1,840,374	$ 2,097,294	$ 2,228,941	$ 2,228,941	$ 2,058,869	$ 2,096,502
Equipment	93,898	102,591	117,000	138,802	134,000	117,000
Materials & Supplies	370,903	380,106	374,400	389,998	389,443	190,350
Contractual Costs	1,323,244	1,325,111	1,344,314	1,360,119	1,351,126	1,366,540
Employee Benefits & Taxes	1,577,067	1,580,592	1,668,560	1,668,560	1,649,565	1,650,077
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	5,205,486	5,485,694	5,733,215	5,786,420	5,583,003	5,420,469
Allocated Costs	447,185	432,688	405,881	403,551	413,299	397,758
Total Costs	5,652,671	5,918,382	6,139,096	6,189,971	5,996,302	5,818,227
Revenues:						
Charges for Services	6,595	3,790	13,000	13,000	4,000	5,000
Charges to Other Governments	25,685	30,055	25,685	25,685	26,655	25,685
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	3,550	1,300	5,000	5,000	1,800	3,500
Sale of Property and Compensation for Loss	4,221	10,304	-	-	2,079	-
Miscellaneous	-	250	-	-	869	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	40,051	45,699	43,685	43,685	35,403	34,185
Net Cost	$ 5,612,620	$ 5,872,683	$ 6,095,411	$ 6,146,286	$ 5,960,899	$ 5,784,042
Percent of Costs Covered	0.71%	0.77%	0.71%	0.71%	0.59%	0.59%
Net Cost in Tax Dollars	$ 40.27	$ 41.83	$ 43.33	$ 43.69	$ 42.59	$ 41.12

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(2.97%)	$ (176,857)
Change in 2019 Budget vs 2018 Budget	(5.11%)	$ (311,369)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 257,010	$ 328,528	$ 424,680	$ 424,680	$ 362,203	$ 401,279
Equipment	786	2,053	10,000	3,400	10,000	10,000
Materials & Supplies	4,563	6,077	11,150	11,150	8,700	9,200
Contractual Costs	291,531	309,209	348,513	365,438	355,050	371,378
Employee Benefits & Taxes	234,185	263,535	343,678	343,678	305,967	348,689
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	788,075	909,402	1,138,021	1,148,346	1,041,920	1,140,546
Allocated Costs	46,542	52,130	63,270	62,328	59,050	64,933
Total Costs	834,617	961,532	1,201,291	1,210,674	1,100,970	1,205,479
Revenues:						
Charges for Services	2,239	2,046	1,500	1,500	2,000	1,500
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	1,818,579	2,136,233	1,800,000	1,800,000	2,900,000	1,800,000
Fines and Forfeitures	45,690	43,490	37,000	37,000	65,000	75,000
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,866,508	2,181,769	1,838,500	1,838,500	2,967,000	1,876,500
Net Cost	$ (1,031,891)	$ (1,220,237)	$ (637,209)	$ (627,826)	$ (1,866,030)	$ (671,021)
Percent of Costs Covered	223.64%	226.91%	153.04%	151.86%	269.49%	155.66%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(64.04%)	$ 1,195,009
Change in 2019 Budget vs 2018 Budget	5.31%	$ (33,812)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

2018 Accomplishments

- Under the Safe Routes to School grant program, the City implemented pedestrian improvements near Milton School, Osborn School, Midland School, and the Middle and High Schools
- The Engineering department initiated the redesign of the Firemen's Memorial Circle to improve safety and operational efficiency

2019 Highlights

- The City will continue paving segments of City roadways on an annual basis to improve their condition
- The Engineering Department will continue to implement other capital improvement projects and infrastructure improvements throughout Rye

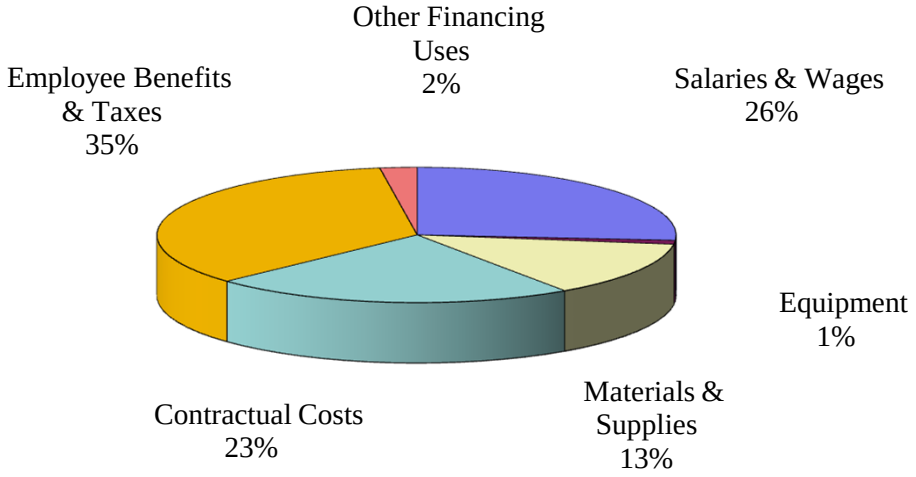
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 1,412,852	$ 1,429,138	$ 1,389,860	$ 1,573,080	10.07%
Total Expenditures	3,735,338	3,883,815	4,006,426	4,125,315	4,125,315
Net Margin	$ (2,322,486)	$ (2,454,677)	$ (2,616,566)	$ (2,552,235)	N/A

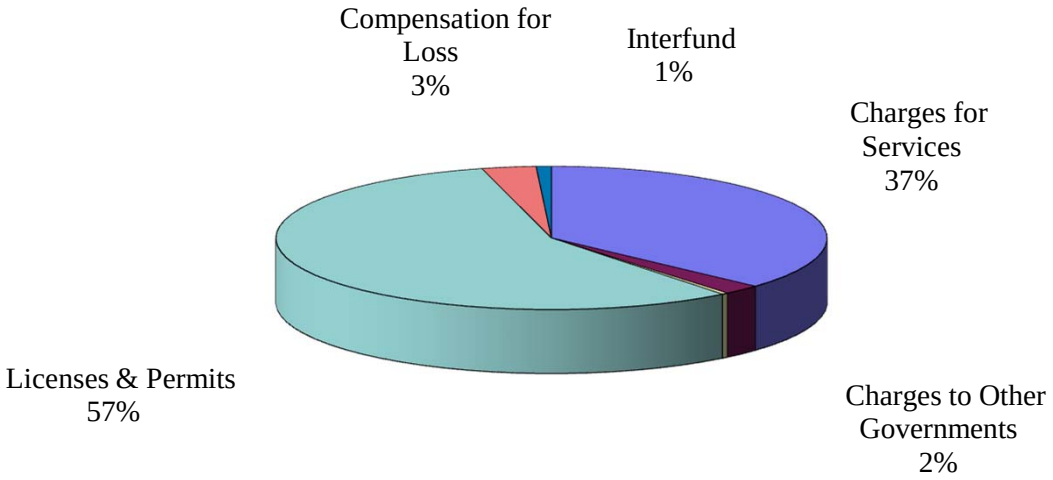
List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Administration	2.00	3.00	3.00
Engineering	2.50	2.17	2.50
Transportation	6.35	5.70	5.70
Department Total	10.85	10.87	11.20

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 999,341	$ 992,730	$ 1,032,234	$ 1,032,234	$ 1,076,719	$ 1,084,339
Equipment	9,231	111,218	37,500	54,751	44,000	38,500
Materials & Supplies	514,436	542,026	530,325	544,124	495,100	545,225
Contractual Costs	875,303	830,220	866,606	881,516	872,161	930,968
Employee Benefits & Taxes	1,102,613	1,164,991	1,276,610	1,276,610	1,423,866	1,431,324
Other Financing Uses	93,537	94,153	94,580	94,580	94,580	94,959
Total Expenditures	3,594,461	3,735,338	3,837,855	3,883,815	4,006,426	4,125,315
Allocated Costs	308,787	294,628	271,699	270,862	296,587	302,718
Total Costs	3,903,248	4,029,966	4,109,554	4,154,677	4,303,013	4,428,033
Revenues:						
Charges for Services	435,846	488,484	519,851	519,851	488,051	578,543
Charges to Other Governments	36,250	42,738	35,000	35,000	44,454	35,000
Use of Money and Property	5,700	4,750	5,700	5,700	10,950	5,700
Licenses & Permits	811,078	816,382	804,614	804,614	801,569	889,864
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	78,025	46,295	50,000	50,000	30,000	50,000
Miscellaneous	-	230	-	-	863	-
Interfund	13,973	13,973	13,973	13,973	13,973	13,973
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,380,872	1,412,852	1,429,138	1,429,138	1,389,860	1,573,080
Net Cost	$2,522,376	$2,617,114	$2,680,416	$2,725,539	$2,913,153	$2,854,953
Percent of Costs Covered	35.38%	35.06%	34.78%	34.40%	32.30%	35.53%
Net Cost in Tax Dollars	$ 18.10	$ 18.64	$ 19.06	$ 19.38	$ 20.82	$ 20.30

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(2.00%)	$ (58,200)
Change in 2019 Budget vs 2018 Budget	6.51%	$ 174,537

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 469,028	$ 424,477	$ 467,284	$ 467,284	$ 522,083	$ 549,203
Equipment	9,231	3,126	16,500	33,751	23,000	17,500
Materials & Supplies	33,798	34,038	42,450	42,450	45,650	45,350
Contractual Costs	541,055	527,895	570,173	585,083	576,173	593,490
Employee Benefits & Taxes	710,714	756,322	868,717	868,717	990,293	1,085,504
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,763,826	1,745,858	1,965,124	1,997,285	2,157,199	2,291,047
Allocated Costs	151,524	137,706	139,120	139,293	159,693	168,118
Total Costs	1,915,350	1,883,564	2,104,244	2,136,578	2,316,892	2,459,165
Revenues:						
Charges for Services	103,534	107,051	113,851	113,851	107,051	157,543
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	5,700	4,750	5,700	5,700	5,700	5,700
Licenses & Permits	66,355	90,625	71,500	71,500	80,000	101,500
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	78,025	46,295	50,000	50,000	30,000	50,000
Miscellaneous	-	210	-	-	863	-
Interfund	13,973	13,973	13,973	13,973	13,973	13,973
Intergovernmental	-	-	-	-	-	-
Total Revenues	267,587	262,904	255,024	255,024	237,587	328,716
Net Cost	$1,647,763	$1,620,660	$1,849,220	$1,881,554	$2,079,305	$2,130,449
Percent of Costs Covered	13.97%	13.96%	12.12%	11.94%	10.25%	13.37%
Net Cost in Tax Dollars	$ 11.82	$ 11.54	$ 13.15	$ 13.38	$ 14.86	$ 15.15

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	2.46%	$ 51,144
Change in 2019 Budget vs 2018 Budget	15.21%	$ 281,229

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 420,187	$ 455,438	$ 451,384	$ 451,384	$ 447,891	$ 426,815
Equipment	-	2,254	6,000	6,000	6,000	6,000
Materials & Supplies	450,473	470,529	445,275	459,074	398,150	450,275
Contractual Costs	323,866	289,648	283,700	283,700	283,700	312,556
Employee Benefits & Taxes	306,674	322,003	310,500	310,500	343,709	258,703
Other Financing Uses	93,537	94,153	94,580	94,580	94,580	94,959
Total Expenditures	1,594,737	1,634,025	1,591,439	1,605,238	1,574,030	1,549,308
Allocated Costs	136,998	128,885	112,665	111,951	116,522	113,689
Total Costs	1,731,735	1,762,910	1,704,104	1,717,189	1,690,552	1,662,997
Revenues:						
Charges for Services	-	-	40,000	40,000	-	40,000
Charges to Other Governments	36,250	42,738	35,000	35,000	44,454	35,000
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	20	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	36,250	42,758	75,000	75,000	44,454	75,000
Net Cost	$1,695,485	$1,720,152	$1,629,104	$1,642,189	$1,646,098	$1,587,997
Percent of Costs Covered	2.09%	2.43%	4.40%	4.37%	2.63%	4.51%
Net Cost in Tax Dollars	$ 12.16	$ 12.25	$ 11.58	$ 11.67	$ 11.76	$ 11.29

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(3.53%)	$ (58,101)
Change in 2019 Budget vs 2018 Budget	(2.52%)	$ (41,107)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 110,126	$ 112,815	$ 113,566	$ 113,566	$ 106,745	$ 108,321
Equipment	-	105,838	15,000	15,000	15,000	15,000
Materials & Supplies	30,165	37,459	42,600	42,600	51,300	49,600
Contractual Costs	10,382	12,677	12,733	12,733	12,288	24,922
Employee Benefits & Taxes	85,225	86,666	97,393	97,393	89,864	87,117
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	235,898	355,455	281,292	281,292	275,197	284,960
Allocated Costs	20,265	28,037	19,914	19,618	20,372	20,911
Total Costs	256,163	383,492	301,206	300,910	295,569	305,871
Revenues:						
Charges for Services	332,312	381,433	366,000	366,000	381,000	381,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	5,250	-
Licenses & Permits	744,723	725,757	733,114	733,114	721,569	788,364
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,077,035	1,107,190	1,099,114	1,099,114	1,107,819	1,169,364
Net Cost	$ (820,872)	$ (723,698)	$ (797,908)	$ (798,204)	$ (812,250)	$ (863,493)
Percent of Costs Covered	420.45%	288.71%	364.90%	365.26%	374.81%	382.31%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	6.31%	$ (51,243)
Change in 2019 Budget vs 2018 Budget	8.22%	$ (65,585)

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.

2018 Accomplishments

- Successfully held and/or supported special events during the year including: Memorial Day, 3rd Annual Food Truck Festival featuring a family fun day with 12 food trucks; 2 bands and expanded kid's zone, September 11 & Veteran Days Services, Annual Halloween Window Painting, Pancakes with Santa, Carole D. Kirby Memorial Easter Egg Hunt, Thanksgiving Paws Walk & Turkey Run (1 mile fun run, 3.1 & 5-mile races), Rye Little League/Rye Girls Softball Opening Day, Scott's Pitch, Hit and Run Contest and the annual Bonfire and Holiday Sing-a-long
- On-going participation with Rye Y's Healthier Sound Shore Coalition to address childhood obesity and health related issues for all age groups
- New Dugouts were built by Rye Girls Softball at Founders Field
- Camp scholarship fund raised over $20,000 which helped fund 27 families/40 camper scholarships
- Administered 4 successful summer camp programs; camp registration was strong at 600 + campers; employed 150 local teens for paid and volunteer positions at summer camp programs. Also provided residents with 6 one-week camp programs to fill the time between summer camp and school
- Seniors Citizens were offered 2 new special events and 10 new trips during the program year
- Twelve new programs were offered to the community during the program year
- Coordinated field schedules for all user groups including Rye High School Athletics, Little League Girls Softball, Babe Ruth, Youth Soccer, Youth Lacrosse, and Youth Rugby. Over 1,000 field preps were done for baseball/softball user groups from April 1 - November
- Recreation sponsored the first High School Ultimate Frisbee team
- Security cameras were added at Nursery Field
- Superintendent was on the search committee for the new Executive Director of the South East Consortium for Special Needs as the previous Executive Director retired June 8

2019 Highlights

- Camp scholarship fund will seek to raise over $21,000 to help support Rye families in need
- Continue to sponsor programs and special events to enhance the recreational experience for all residents
- Host successful special events including the 4th Annual food truck festival with 10-12 food trucks and entertainment by local bands
- Facilitate improvements throughout the park system
- Continue to be active with Rye Y and "Activate America" to address childhood obesity and health related

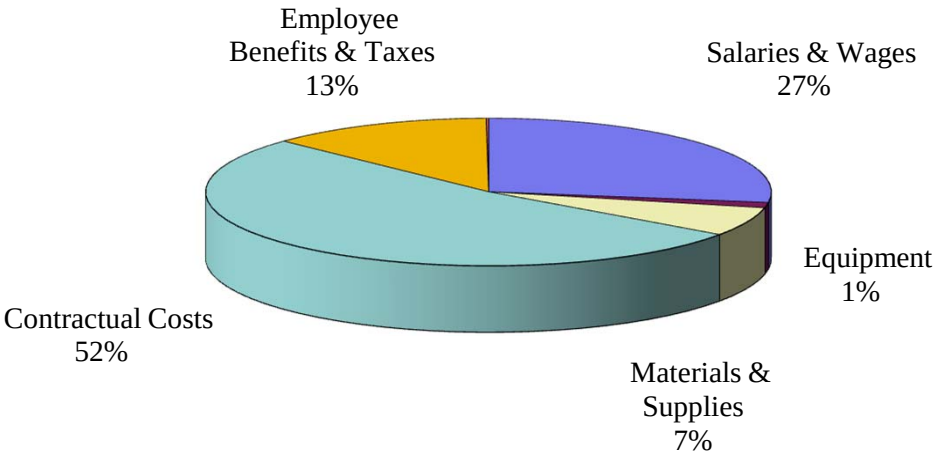
Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 1,072,356	$ 1,091,523	$ 1,077,125	$ 1,155,923	5.90%
Total Expenditures	2,821,537	3,516,039	2,954,486	3,106,035	-11.66%
Net Margin	$ (1,749,181)	$ (2,424,516)	$ (1,877,361)	$ (1,950,112)	NA

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Recreation Services	7.15	6.15	7.15
Park Maintenance	2.85	2.85	2.85
Department Total	10.00	9.00	10.00

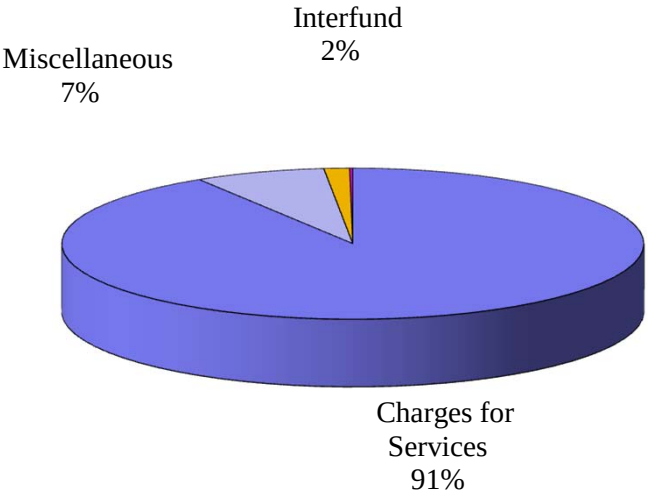
Performance Measures	**2017 Actual**	**2018 Target**	**2019 Target**	**Percent Change**
Total estimated participation/attendance at all City-sponsored events	*7,000*	*7,000*	*7,100*	*1.43%*
Percent of camp participants rating the activity or activities as good or very good, by type of camp	*95%*	*95%*	*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, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 1,087,671	$ 1,152,887	$ 1,237,216	$ 1,237,216	$ 1,152,432	$ 1,252,542
Equipment	9,647	20,699	42,700	72,414	48,199	54,000
Materials & Supplies	239,137	303,260	303,855	785,051	330,700	290,460
Contractual Costs	2,290,963	2,266,191	2,299,511	2,306,485	2,316,763	2,394,479
Employee Benefits & Taxes	473,530	488,345	533,291	533,291	522,751	585,047
Other Financing Uses	6,621	6,703	6,723	6,723	6,723	6,732
Total Expenditures	4,107,569	4,238,085	4,423,296	4,941,180	4,377,568	4,583,260
Allocated Costs	242,005	229,370	218,776	251,638	225,146	234,103
Total Costs	4,349,574	4,467,455	4,642,072	5,192,818	4,602,714	4,817,363
Revenues:						
Charges for Services	975,673	954,095	982,500	982,500	975,212	1,053,500
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	100,376	98,405	90,600	90,600	83,490	84,000
Interfund	16,423	16,423	16,423	16,423	16,423	16,423
Intergovernmental	8,628	3,433	2,000	2,000	5,191	2,000
Total Revenues	1,101,100	1,072,356	1,091,523	1,091,523	1,080,316	1,155,923
Net Cost	$3,248,474	$3,395,099	$3,550,549	$4,101,295	$3,522,398	$3,661,440
Percent of Costs Covered	25.32%	24.00%	23.51%	21.02%	23.47%	23.99%
Net Cost in Tax Dollars	$ 23.30	$ 24.19	$ 25.24	$ 29.16	$ 25.17	$ 26.03

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	3.95%	$ 139,042
Change in 2019 Budget vs 2018 Budget	3.12%	$ 110,891

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 1,087,671	$ 1,152,887	$ 1,237,216	$ 1,237,216	$ 1,152,432	$ 1,252,542
Equipment	9,647	20,699	42,700	72,414	48,199	54,000
Materials & Supplies	215,724	275,750	268,855	750,051	300,950	269,960
Contractual Costs	1,017,820	977,252	957,370	964,344	974,622	1,035,754
Employee Benefits & Taxes	473,530	488,345	533,291	533,291	522,751	585,047
Other Financing Uses	6,621	6,703	6,723	6,723	6,723	6,732
Total Expenditures	2,811,013	2,921,636	3,046,155	3,564,039	3,005,677	3,204,035
Allocated Costs	233,281	222,551	212,253	245,212	218,714	227,922
Total Costs	3,044,294	3,144,187	3,258,408	3,809,251	3,224,391	3,431,957
Revenues:						
Charges for Services	975,673	954,095	982,500	982,500	975,212	1,053,500
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	100,376	98,405	90,600	90,600	83,490	84,000
Interfund	16,423	16,423	16,423	16,423	16,423	16,423
Intergovernmental	8,628	3,433	2,000	2,000	5,191	2,000
Total Revenues	1,101,100	1,072,356	1,091,523	1,091,523	1,080,316	1,155,923
Net Cost	$1,943,194	$2,071,831	$2,166,885	$2,717,728	$2,144,075	$2,276,034
Percent of Costs Covered	36.17%	34.11%	33.50%	28.65%	33.50%	33.68%
Net Cost in Tax Dollars	$ 13.94	$ 14.76	$ 15.40	$ 19.32	$ 15.32	$ 16.18

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	6.15%	$ 131,959
Change in 2019 Budget vs 2018 Budget	5.04%	$ 109,149

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	23,413	27,510	35,000	35,000	29,750	20,500
Contractual Costs	1,273,143	1,288,939	1,342,141	1,342,141	1,342,141	1,358,725
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,296,556	1,316,449	1,377,141	1,377,141	1,371,891	1,379,225
Allocated Costs	8,724	6,819	6,523	6,426	6,432	6,181
Total Costs	1,305,280	1,323,268	1,383,664	1,383,567	1,378,323	1,385,406
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	$1,305,280	$1,323,268	$1,383,664	$1,383,567	$1,378,323	$1,385,406
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 9.36	$ 9.43	$ 9.84	$ 9.84	$ 9.85	$ 9.85

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.51%	$ 7,083
Change in 2019 Budget vs 2018 Budget	0.13%	$ 1,742

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

2018 Accomplishments

- Completed the 2019-2023Capital Improvement Program
- Assisted with the implementation and planning of capital projects
- Processed land use applications to Planning Commission, Board of Appeals and other City boards
- Continued Wetland Permit Determination responsibilities
- Provided professional service to Planning Commission, City Council, Board of Appeals and other boards and commissions
- Facilitated completion of the Disbrow Park Master Plan

2019 Highlights

- Implement software to allow for the digital submission of planning department applications
- Prepare the 2020-2024 Capital Improvement Program
- Assist with the implementation of capital projects, including anticipated bond projects
- Implement software to allow for the digital submission of planning department applications

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 82,133	$ 79,175	$ 54,700	$ 54,700	-30.91%
Total Expenditures	346,421	364,208	352,726	367,578	0.93%
Net Margin	$ (264,288)	$ (285,033)	$ (298,026)	$ (312,878)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Planning	2.15	1.81	2.15
Department Total	2.15	1.81	2.15

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.

2018 Accomplishments

- DPW provided routine maintenance and repairs where necessary for sewers and storm drain lines.
- DPW also maintained the street trees and lawn areas in the City right-of-way and performed beautification services with the changing seasons at locations throughout the Central Business District

2019 Highlights

- DPW will continue to provide general services for its residents, including garbage and recycling collection, sewer and storm drain maintenance, and community beautification and maintenance
- The City plans to purchase new garbage trucks in 2019 to increase efficiency in garbage and recycling collection

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

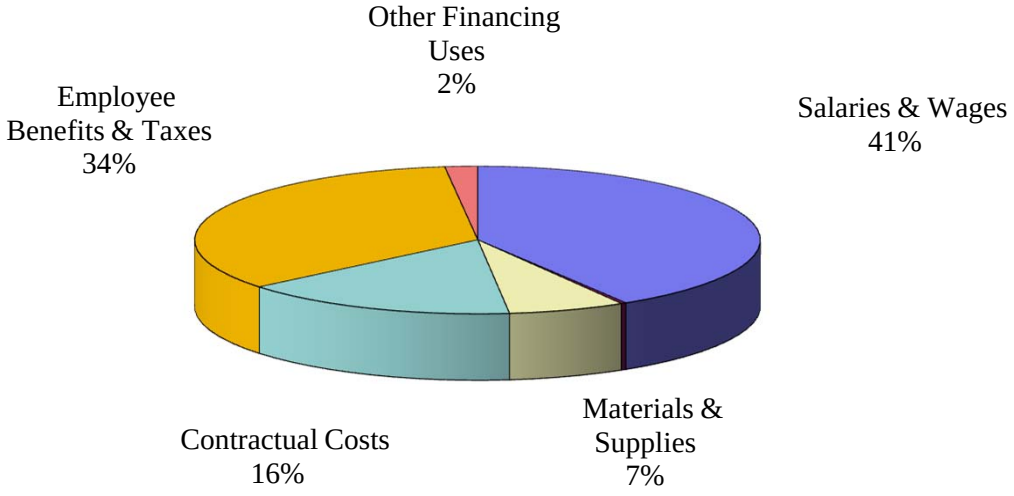
Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 56,251	$ 60,105	$ 52,905	$ 51,855	-13.73%
Total Expenditures	5,329,650	5,724,268	4,993,482	5,678,649	-0.80%
Net Margin	$ (5,273,399)	$ (5,664,163)	$ (4,940,577)	$ (5,626,794)	N/A

List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Public Sanitation	3.80	3.15	3.15
Solid Waste	14.00	13.00	13.00
Land Maintenance	12.00	17.30	18.30
Building & Vehicle Maintenance	8.00	9.00	9.00
Department Total	37.8	42.45	43.45

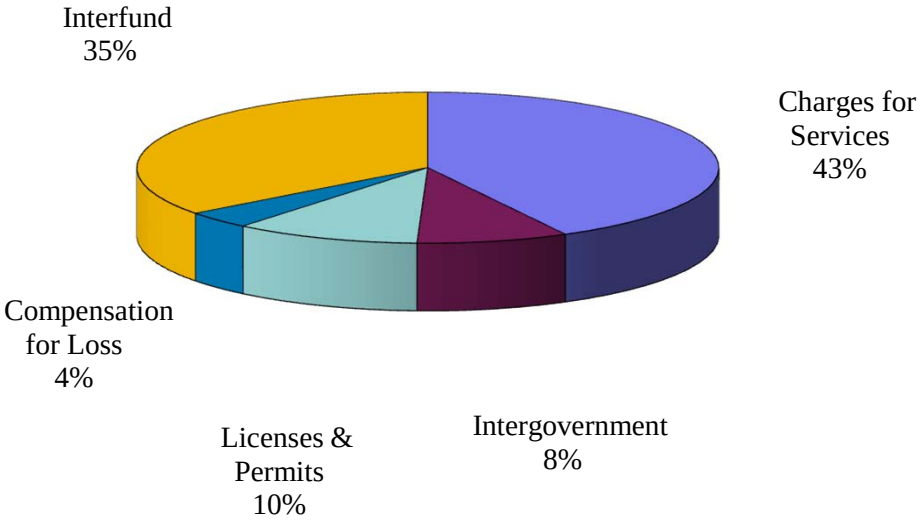
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 2,432,909	$ 2,507,881	$ 2,571,083	$ 2,571,083	$ 2,160,070	$ 2,494,781
Equipment	2,961	837	17,500	16,648	22,000	18,000
Materials & Supplies	326,872	309,512	358,215	374,115	369,550	402,550
Contractual Costs	872,959	909,399	916,311	908,411	907,370	953,486
Employee Benefits & Taxes	1,748,265	1,837,260	2,106,189	2,106,189	1,775,188	2,064,569
Other Financing Uses	110,845	111,182	112,030	112,030	112,030	112,841
Total Expenditures	5,494,811	5,676,071	6,081,328	6,088,476	5,346,208	6,046,227
Allocated Costs	472,039	447,704	430,527	424,616	395,770	443,678
Total Costs	5,966,850	6,123,775	6,511,855	6,513,092	5,741,978	6,489,905
Revenues:						
Charges for Services	39,991	75,393	72,675	72,675	44,950	44,950
Charges to Other Governments	8,960	8,960	8,960	8,960	8,960	8,960
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	8,175	9,050	9,000	9,000	11,200	11,000
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	2,720	3,181	11,000	11,000	4,000	4,000
Miscellaneous	2,150	4,155	-	-	850	-
Interfund	37,645	37,645	37,645	37,645	37,645	37,645
Intergovernmental	-	-	-	-	-	-
Total Revenues	99,641	138,384	139,280	139,280	107,605	106,555
Net Cost	$5,867,209	$5,985,391	$6,372,575	$6,373,812	$5,634,373	$6,383,350
Percent of Costs Covered	1.67%	2.26%	2.14%	2.14%	1.87%	1.64%
Net Cost in Tax Dollars	$ 42.09	$ 42.64	$ 45.30	$ 45.31	$ 40.26	$ 45.38

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	13.29%	$ 748,977
Change in 2019 Budget vs 2018 Budget	0.17%	$ 10,775

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 196,391	$ 191,908	$ 200,682	$ 200,682	$ 193,655	$ 204,033
Equipment	400	179	1,500	1,500	1,500	1,000
Materials & Supplies	1,734	3,286	8,450	5,850	2,950	4,950
Contractual Costs	14,673	40,008	28,961	31,561	31,561	28,269
Employee Benefits & Taxes	111,719	111,040	124,615	124,615	123,060	129,326
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	324,917	346,421	364,208	364,208	352,726	367,578
Allocated Costs	27,912	27,324	25,784	25,400	26,112	26,973
Total Costs	352,829	373,745	389,992	389,608	378,838	394,551
Revenues:						
Charges for Services	39,881	74,633	71,175	71,175	44,700	44,700
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	6,600	7,500	8,000	8,000	10,000	10,000
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	46,481	82,133	79,175	79,175	54,700	54,700
Net Cost	$ 306,348	$ 291,612	$ 310,817	$ 310,433	$ 324,138	$ 339,851
Percent of Costs Covered	13.17%	21.98%	20.30%	20.32%	14.44%	13.86%
Net Cost in Tax Dollars	$ 2.20	$ 2.08	$ 2.21	$ 2.21	$ 2.32	$ 2.42

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	4.85%	$ 15,713
Change in 2019 Budget vs 2018 Budget	9.34%	$ 29,034

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 1,502,179	$ 1,478,227	$ 1,496,079	$ 1,496,079	$ 1,019,983	$ 1,176,985
Equipment	2,359	-	11,000	6,000	11,000	10,000
Materials & Supplies	293,232	266,287	306,515	321,515	317,350	353,350
Contractual Costs	587,402	610,951	630,764	621,264	619,369	649,482
Employee Benefits & Taxes	1,189,354	1,216,115	1,415,538	1,415,538	1,127,382	1,141,111
Other Financing Uses	110,845	111,182	112,030	112,030	112,030	112,841
Total Expenditures	3,685,371	3,682,762	3,971,926	3,972,426	3,207,114	3,443,769
Allocated Costs	316,597	290,480	281,192	277,041	237,417	252,707
Total Costs	4,001,968	3,973,242	4,253,118	4,249,467	3,444,531	3,696,476
Revenues:						
Charges for Services	110	210	1,500	1,500	250	250
Charges to Other Governments	8,960	8,960	8,960	8,960	8,960	8,960
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	2,720	3,181	11,000	11,000	4,000	4,000
Miscellaneous	-	-	-	-	-	-
Interfund	37,645	37,645	37,645	37,645	37,645	37,645
Intergovernmental	-	-	-	-	-	-
Total Revenues	49,435	49,996	59,105	59,105	50,855	50,855
Net Cost	$3,952,533	$3,923,246	$4,194,013	$4,190,362	$3,393,676	$3,645,621
Percent of Costs Covered	1.24%	1.26%	1.39%	1.39%	1.48%	1.38%
Net Cost in Tax Dollars	$ 28.36	$ 27.95	$ 29.82	$ 29.79	$ 24.25	$ 25.92

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	7.42%	$ 251,945
Change in 2019 Budget vs 2018 Budget	(13.08%)	$ (548,392)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 734,339	$ 837,746	$ 874,322	$ 874,322	$ 946,432	$ 1,113,763
Equipment	202	658	5,000	9,148	9,500	7,000
Materials & Supplies	31,906	39,939	43,250	46,750	49,250	44,250
Contractual Costs	266,566	253,787	251,697	250,697	251,697	270,753
Employee Benefits & Taxes	447,192	510,105	566,036	566,036	524,746	794,132
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,480,205	1,642,235	1,740,305	1,746,953	1,781,625	2,229,898
Allocated Costs	127,159	129,533	123,205	121,834	131,890	163,632
Total Costs	1,607,364	1,771,768	1,863,510	1,868,787	1,913,515	2,393,530
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	2,150	4,155	-	-	850	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	2,150	4,155	-	-	850	-
Net Cost	$1,605,214	$1,767,613	$1,863,510	$1,868,787	$1,912,665	$2,393,530
Percent of Costs Covered	0.13%	0.23%	0.00%	0.00%	0.04%	0.00%
Net Cost in Tax Dollars	$ 11.52	$ 12.59	$ 13.25	$ 13.29	$ 13.67	$ 17.02

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(25.14%)	$ 480,865
Change in 2019 Budget vs 2018 Budget	(28.44%)	$ 530,020

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	4,318	4,653	4,889	4,889	4,743	4,982
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	4,318	4,653	4,889	4,889	4,743	4,982
Allocated Costs	371	367	346	341	351	366
Total Costs	4,689	5,020	5,235	5,230	5,094	5,348
Revenues:						
Charges for Services	-	550	-	-	-	-
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	1,575	1,550	1,000	1,000	1,200	1,000
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,575	2,100	1,000	1,000	1,200	1,000
Net Cost	$ 3,114	$ 2,920	$ 4,235	$ 4,230	$ 3,894	$ 4,348
Percent of Costs Covered	33.59%	41.83%	19.10%	19.12%	23.56%	18.70%
Net Cost in Tax Dollars	$ 0.02	$ 0.02	$ 0.03	$ 0.03	$ 0.03	$ 0.03

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(11.66%)	$ 454
Change in 2019 Budget vs 2018 Budget	(2.67%)	$ 113

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

Port Chester-Rye-Rye Brook EMS servicesare 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)	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Animal Control Services	$ 25,033	$ 35,399	$ 25,011	$ 25,465	*-28.06%*
Port Chester-Rye-Rye Brook EMS	223,453	219,236	219,236	230,201	*5.00%*
Rye Youth Council	50,099	48,000	51,191	48,000	*0.00%*
Rye Town Park	50,000	-	-	50,000	*N/A*
Rye Free Reading Room	1,230,000	1,285,000	1,285,000	1,295,000	*0.78%*
Square House	79,185	84,894	79,644	77,007	*-9.29%*
Rye Art Center	7,264	7,247	7,247	7,218	*-0.40%*
	$ 1,665,034	$1,679,776	$ 1,667,329	$ 1,732,891	*3.16%*

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

OTHER FINANCING USES

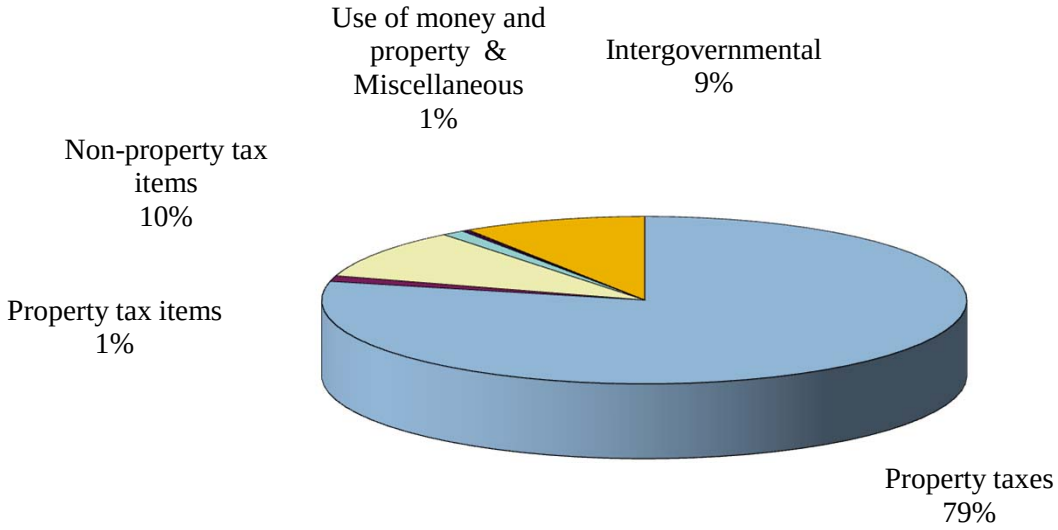
Description: Other Financing Uses includes contingency and interfund transfers. Contingency is a budgetary appropriation of funds to provide for unexpected and unanticipated expenditures. Interfund transfers represent transfers to and from other funds to subsidize operations or to fund projects.

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Transfers Out	$ 2,067,000	$ 1,485,000	$ 1,720,000	$ 2,629,135	$ 2,629,135	$ 3,180,000
Total Other Financing Uses	$ 2,067,000	$ 1,485,000	$ 1,720,000	$ 2,629,135	$ 2,629,135	$ 3,180,000
Revenues:						
Transfers In	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Total Other Financing Sources	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Net Cost	$2,067,000	$1,460,000	$1,695,000	$2,604,135	$2,604,135	$3,155,000
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 14.83	$ 10.40	$ 12.05	$ 18.51	$ 18.61	$ 22.43

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	21.15%	$ 550,865
Change in 2019 Budget vs 2018 Budget	86.14%	$1,460,000

GENERAL FUND DETAILS

UNALLOCATED GENERAL FUND REVENUES



Summary of Unallocated General Fund Revenues:	
Property taxes	$ 24,187,701
Property tax items	338,577
Non-property tax items	2,960,000
Use of money and property	350,000
Miscellaneous	69,308
Interfund	41,700
Intergovernmental	2,830,767
	$ 30,778,053

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

UNALLOCATED GENERAL FUND REVENUES

	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Property Taxes	$ 21,906,629	$ 23,546,992	$ 24,311,043	$ 24,311,043	$ 24,187,701	$ 24,864,094
Property Tax Items other than Real Property Taxes:						
Payments in Lieu of Taxes	127,419	134,663	137,518	137,518	138,577	128,605
Interest & Penalties on Real Property Taxes	291,524	222,797	200,000	200,000	200,000	200,000
Total Property Tax Items	418,943	357,460	337,518	337,518	338,577	328,605
Total Property Taxes and Property Tax Items	22,325,572	23,904,452	24,648,561	24,648,561	24,526,278	25,192,699
Non-Property Tax Items:						
Sales and Use Tax	2,297,696	2,407,074	2,225,000	2,225,000	2,400,000	2,300,000
Occupancy Tax	160,530	166,673	150,000	150,000	160,000	160,000
Utilities Gross Receipts	369,263	377,069	400,000	400,000	400,000	400,000
	2,827,489	2,950,816	2,775,000	2,775,000	2,960,000	2,860,000
Use of Money and Property:						
Interest Earnings	83,863	193,353	175,000	175,000	350,000	350,000
Rental of Property	-	-	-	-	-	-
	83,863	193,353	175,000	175,000	350,000	350,000
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	599,013	-	-	-	-	-
Miscellaneous	72,674	45,174	-	-	69,308	-
Interfund Revenues	41,175	41,250	36,575	36,575	41,700	41,400
Intergovernmental:						
State Revenue Sharing	1,208,024	1,208,024	1,208,024	1,208,024	1,208,024	1,208,024
Mortgage Tax	1,623,721	1,932,180	1,600,000	1,600,000	1,622,743	1,600,000
	2,831,745	3,140,204	2,808,024	2,808,024	2,830,767	2,808,024
Total Unallocated Revenues	$ 28,781,531	$ 30,275,249	$ 30,443,160	$ 30,443,160	$ 30,778,053	$ 31,252,123
Change from Prior Year Budget						2.66%

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

Source of Revenue:	2017 Actual	2018 Forecast	2019 Budget
Property Tax Items:			
Property taxes	$ 23,546,992	$ 24,187,701	$ 24,864,094
Payments in lieu of taxes	134,663	138,577	128,605
Interest and penalties on property taxes	222,797	200,000	200,000
Total Property Tax Items	23,904,452	24,526,278	25,192,699
Non-Property Tax Items:			
Sales and use tax	2,407,074	2,400,000	2,300,000
Hotel occupancy tax	166,673	160,000	160,000
Utility gross receipts tax	377,069	400,000	400,000
Total Non-Property Tax Items	2,950,816	2,960,000	2,860,000
Charges for Services:			
General:			
Finance	560	500	500
Staff	48,118	42,685	43,380
Public Safety:			
Police	43,761	43,500	44,000
Traffic	20	-	-
Fire	3,790	4,000	5,000
Building Inspection	2,046	2,000	1,500
Transportation:			
Street Administration	107,051	107,051	157,543
Street Maintenance	-	-	40,000
Parking	381,433	381,000	381,000
Culture & Recreation:			
Recreation	954,095	975,212	1,053,500
Special Facilities	-	-	-
Home & Community Environment			
General Environment	74,633	44,700	44,700
Sanitation	210	250	250
Community Environment	-	-	-
Natural Resources	550	-	-
Total Charges for Services	1,616,267	1,600,898	1,771,373
Charges to Other Governments:			
General - Assessment Services	842	1,000	1,000
Public Safety:			
Police -Westchester County	21,742	19,300	16,300

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
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Source of Revenue:	2017 Actual	2018 Forecast	2019 Budget
Fire -Town of Harrison	30,055	26,655	25,685
Transportation:			
Snow Removal - Other Governments	42,738	44,454	35,000
Home & Community Environment			
Sewer Services - Mamaroneck	8,960	8,960	8,960
Other Community Services	-	-	-
Total Charges to Other Governments	104,337	100,369	86,945
Use of Money and Property:			
Unallocated:			
Rental of Real Property	-	-	-
Commissions	-	-	-
Interest Income	193,353	350,000	350,000
General Government - Rental of Real Property	-	-	-
Public Safety - Rental of Real Property	-	-	-
Transportation - Rental of Real Property	4,750	10,950	5,700
Recreation - Rental of Real Property	-	-	-
Total Use of Money and Property	198,103	360,950	355,700
Licenses and Permits:			
Business and Occupational Licenses	16,225	18,150	20,575
Dog Licenses	12,525	11,698	12,528
Other Licenses	-	-	-
Alarm Permits	80,045	79,800	110,000
Parking Permits	725,757	721,569	788,364
Building and Alteration Permits	2,136,233	2,900,000	1,800,000
Street Opening Permits	90,125	80,000	100,000
Other Permits	17,800	6,600	9,300
Total Licenses and Permits	3,078,710	3,817,817	2,840,767
Fines and Forfeitures:			
Forfeitures	1,504	1,500	2,000
Vehicle and Traffic Fines	340,512	300,000	275,000
Parking Fines	363,664	340,100	375,200
Other Fines	59,495	81,800	99,500
Total Fines and Forfeitures	765,175	723,400	751,700
Sale of Property and Compensation for Loss:			
Sale of Paper, Metal and Glass (Recycling)	2,278	3,000	3,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

Source of Revenue:	2017 Actual	2018 Forecast	2019 Budget
Minor Sales	903	1,000	1,000
Insurance Recoveries	102,732	115,000	90,000
Other	119,847	402,079	75,000
Total Sale of Property and Compensation for Loss	225,760	521,079	169,000
Miscellaneous Revenues:			
Medicare Part D Subsidy	41,176	22,940	-
Refunds of Prior Years' Expenditures	3,112	1,997	-
Gifts and Donations	103,310	85,575	84,500
Other	1,441	46,368	-
Total Miscellaneous Revenues	149,039	156,880	84,500
Interfund Revenues	447,259	447,709	447,409
State Aid:			
Per Capita Revenue Sharing	1,208,024	1,208,024	1,208,024
Mortgage Tax	1,932,180	1,622,743	1,600,000
STAR Assessment Aid	-	-	-
Records Management Grant	-	-	-
Navigation Law Enforcement	52,831	45,000	45,000
Police State Aid	11,825	7,500	9,400
Fire Safety State Aid	-	-	-
Recreation for Youth	3,433	5,191	2,000
Emergency Disaster	-	-	-
Code Enforcement Aid	-	-	-
Total State Aid	3,208,293	2,888,458	2,864,424
Federal Aid:			
Law Enforcement	2,534	740	-
Community Planning	-	-	-
Emergency Disaster	-	-	-
Total Federal Aid	2,534	740	-
Operating Transfers In	25,000	25,000	25,000
Total General Fund Revenues	$ 36,675,745	$ 38,129,578	$ 37,449,517

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

DETAILED SCHEDULE OF COST ALLOCATIONS

	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
111010 Legislative	$ (114,316)	$ (56,741)	$ (76,082)	$ (76,232)	$ (82,482)	$ (76,431)
111230 Executive	(431,743)	(505,196)	(488,005)	(488,005)	(455,718)	(456,311)
111310 Financial Administration	(153,020)	(145,166)	(169,165)	(169,165)	(159,514)	(170,645)
111315 General Accounting	(173,955)	(178,235)	(203,063)	(203,063)	(173,305)	(202,578)
111320 Accounts Payable	(95,989)	(99,303)	(101,684)	(101,684)	(100,683)	(103,999)
111321 Payroll	(169,104)	(179,326)	(183,045)	(183,045)	(181,977)	(192,053)
111325 Treasury	22,959	36,886	20,738	21,190	25,443	21,623
111326 Parking Violations	4,854	4,492	4,393	4,330	4,242	4,595
111355 Assessment	34,311	34,263	37,555	37,208	35,676	35,532
111410 City Clerk	26,028	26,465	29,186	30,394	23,997	26,318
111411 Records Management	(31,548)	(35,748)	(49,396)	(49,396)	(30,802)	(31,545)
111412 Parking Administration	2,575	2,899	4,168	4,106	4,055	4,783
111420 Law	(788,063)	(672,682)	(407,968)	(407,968)	(406,403)	(430,466)
111430 Human Resources	(190,822)	(198,587)	(260,553)	(260,553)	(285,031)	(290,154)
111450 Elections	2,919	3,138	2,772	2,730	2,744	2,902
111625 City Hall Annex	-	-	-	-	-	-
111680 Information Technology	(315,673)	(308,201)	(312,750)	(330,837)	(373,968)	(379,916)
113120 Police Administration	126,007	120,916	118,786	117,727	117,312	133,825
113121 Police Patrol	560,039	536,429	493,611	490,185	500,316	520,055
113122 Police Investigations	97,181	89,543	82,171	80,948	75,662	71,074
113123 Police Marine Patrol	11,313	10,541	10,397	10,312	11,585	11,605
113124 Police Youth Services	-	-	-	-	-	-
113125 Parking Enforcement	23,781	23,512	23,707	23,354	24,078	22,802
113301 School Crossings	15,263	15,254	14,407	14,192	14,621	14,933
113310 Traffic Controls	20,445	18,327	19,667	20,277	20,300	20,861
113410 Fire Protection	447,185	432,688	405,881	403,551	413,299	397,758
113620 Building Inspections	46,542	52,130	63,270	62,328	59,050	64,933
115010 Public Works Administration	106,943	102,206	101,784	101,009	120,249	128,504
115020 Engineering	44,581	35,500	37,336	38,284	39,444	39,614
115110 Street Maintenance	77,448	68,330	64,544	64,825	67,849	64,179
115142 Snow Removal	27,708	31,933	25,447	24,998	28,339	26,128
115182 Street Lighting	31,842	28,622	22,674	22,128	20,334	23,382
115650 Off-Street Parking	20,265	28,037	19,914	19,618	20,372	20,911
117100 Recreation Administration	33,836	29,442	29,973	29,658	31,343	32,554
117110 Parks & Playgrounds	45,213	47,685	39,974	53,521	40,408	42,432
117115 Recreation Center	23,968	20,112	18,644	18,366	19,290	19,886
117120 Recreation Programs	18,571	17,611	17,896	17,638	17,134	19,270
117121 Camps	46,116	46,154	44,698	44,347	47,514	47,949

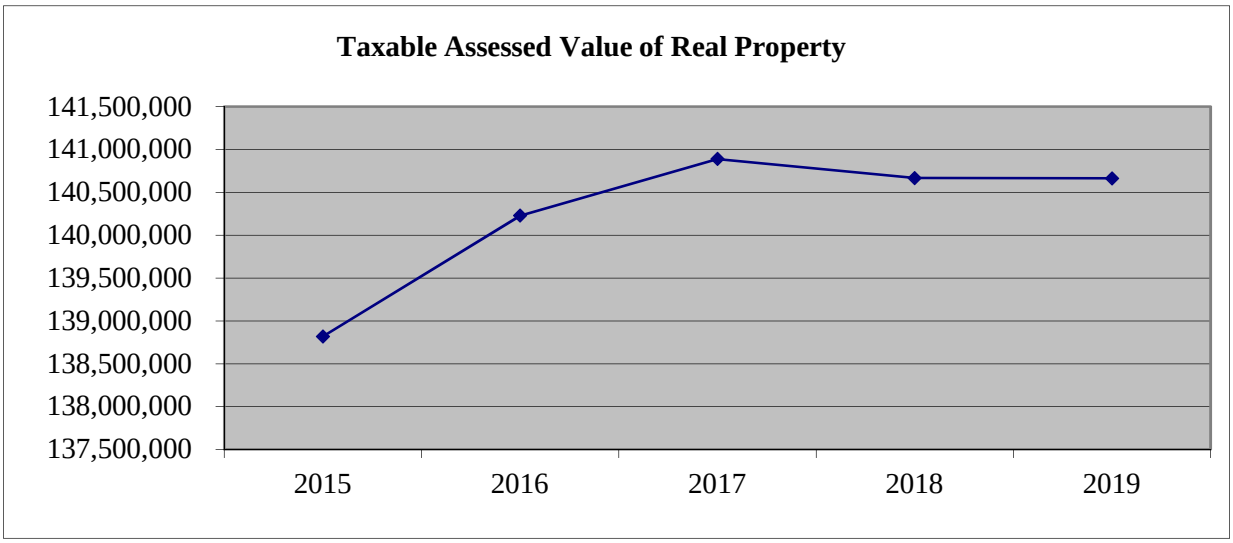
CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

DETAILED SCHEDULE OF COST ALLOCATIONS

	2016 Actual	2017 Actual	2018 Actual	2018 Budget	2018 Forecast	2019 Budget
117122 Athletics	24,951	24,156	23,310	23,242	23,850	25,607
117123 Tennis	9,673	8,895	10,297	11,918	11,409	11,745
117124 Special Events	12,358	11,972	10,743	30,052	11,502	11,299
117125 Senior Adult Programs	12,672	11,186	11,885	11,708	11,271	12,132
117126 Special Facilities Administratio	1,554	1,250	1,086	1,070	1,135	1,139
117181 Rye Nature Center	2,423	2,251	2,013	1,983	2,105	2,084
117321 South East Consortium	1,946	1,837	1,734	1,709	1,753	1,825
117450 Square House Museum	8,105	6,246	6,010	5,921	5,896	5,651
117460 Rye Arts Center	619	573	513	505	536	530
118020 Planning	27,912	27,324	25,784	25,400	26,112	26,973
118120 Sanitary Sewers	31,198	30,864	31,009	30,548	29,828	28,334
118140 Storm Drains	21,801	20,702	20,609	20,302	20,525	20,523
118160 Refuse & Garbage	188,154	172,595	165,384	162,922	123,474	143,643
118161 Recycling	70,335	60,727	59,603	58,541	58,196	54,849
118170 Street Cleaning	5,109	5,592	4,587	4,728	5,394	5,358
118510 Community Beautification	71,965	78,662	73,249	72,622	83,573	117,980
118511 Rodent & Insect Control	914	867	865	852	846	921
118560 Shade Trees	54,280	50,004	49,091	48,360	47,471	44,731
118710 Conservation	371	367	346	341	351	366
118760 Disaster Preparedness	-	-	-	-	-	-
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.



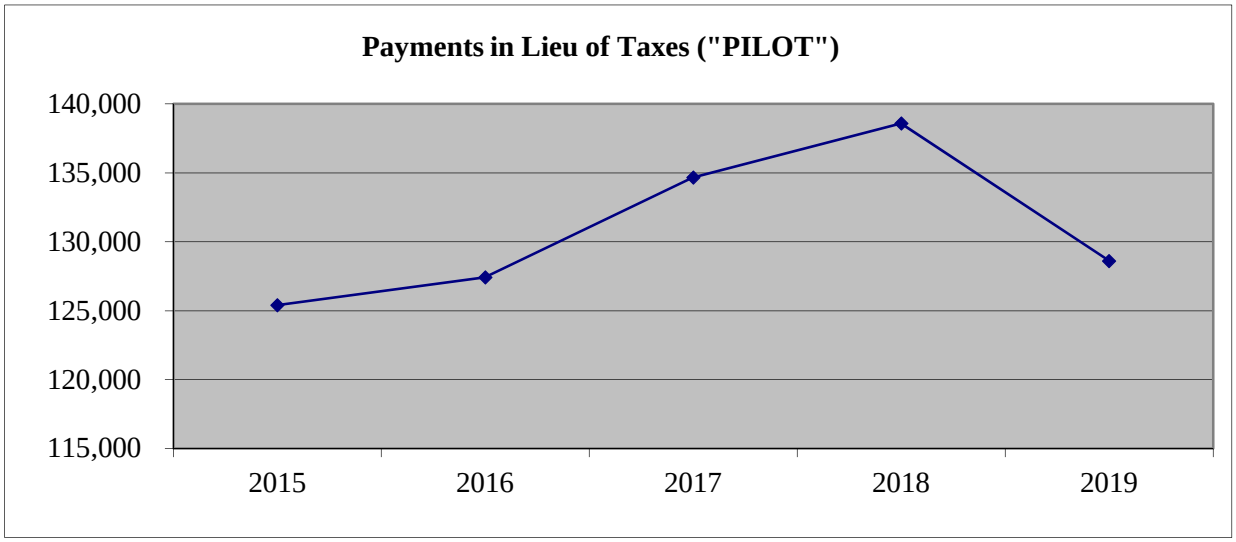
Taxable Assessed Valuation of Real Property

Fiscal Year		Valuation	Change
Actual	2015	138,817,827	0.30%
Actual	2016	140,227,854	1.02%
Actual	2017	140,888,074	0.47%
Actual	2018	140,666,648	-0.16%
Budget	2019	140,662,283	0.00%

Assumptions:
The estimated taxable assessed value for 2018 as shown above is per the tax roll of September 15, 2017. There had been a steady increase from 2014 to 2017. The tax roll for 2018 saw a decrease attributed to certioraris, small claims & grievance reductions. The 2019 value is almost identical to 2018.

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. There are 2 PILOT agreements in effect for the City of Rye at this time with the Avon Capital Corporation and HONY Housing Development Fund Corp, for the benefit of Rye Manor LLC. In the Avon 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. The agreement with HONY Housing Development Fund Corp began in 2014 with a PILOT of $90,000 ($30,000 for the City of Rye and $60,000 for the Rye City School District), with a 2.5% increase each year thereafter.



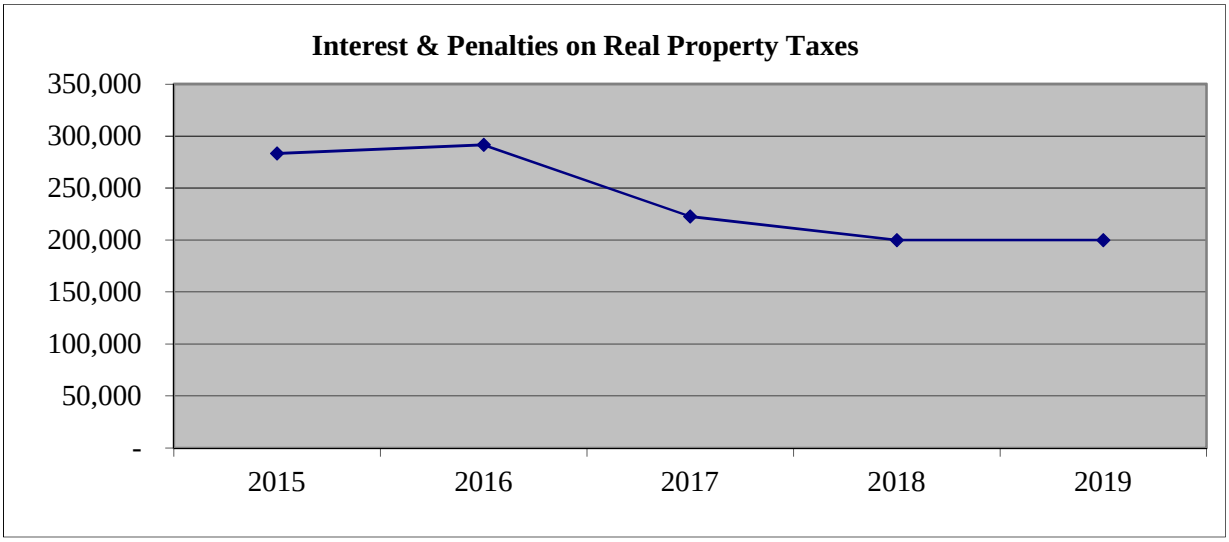
Payments in Lieu of Taxes ("PILOT")

Fiscal Year		Amount	Change
Actual	2015	125,400	2.99%
Actual	2016	127,419	1.61%
Actual	2017	134,663	5.69%
Forecast	2018	138,577	2.91%
Budget	2019	128,605	-7.20%

Assumptions:
A Tax Certiorari agreement was reached with Avon Capital Corporation in 2018. The assessed value decreased from $610,210 to $536,985. The PILOT amount is determined by tax levy amount. The 2018 PILOT amount is used and increased by 2%. The final PILOT is to be determined after adoption of tax levy. The City reached a deal on a PILOT agreement with Rye Manor, for an annual amount of $30,000 beginning in 2014, with a 2.5% annual increase.

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.



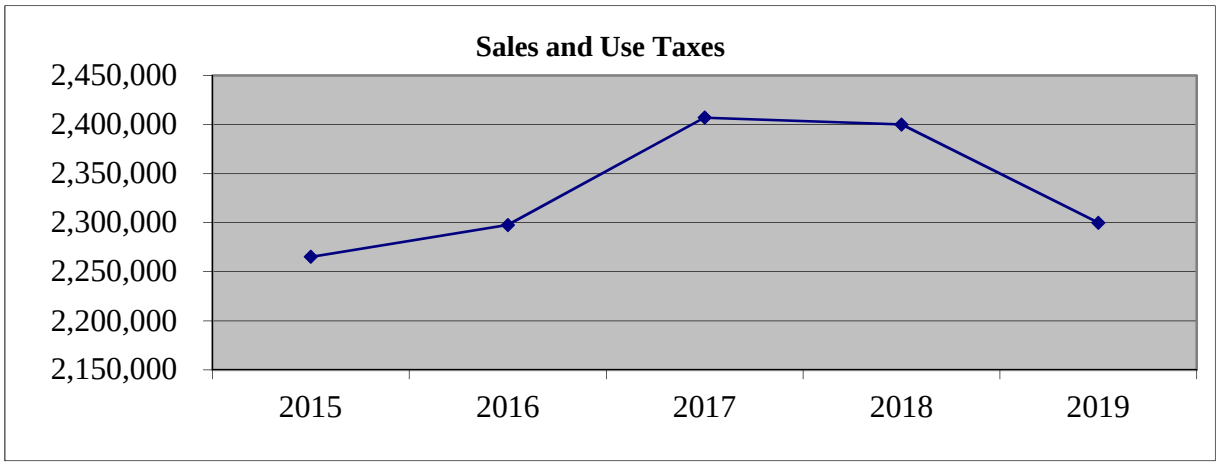
Interest and Penalties on Real Property Taxes

Fiscal Year		Amount	Change
Actual	2015	283,290	37.25%
Actual	2016	291,524	2.91%
Actual	2017	222,797	-23.58%
Forecast	2018	200,000	-10.23%
Budget	2019	200,000	0.00%

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. Due to a larger number of parcels with delinquent tax amounts and the proceedings against parcels eligible for foreclosure, outside council was engaged to assist in the pursuit of these taxes, resulting in increase in interest and penalties collected in 2015 and 2016. In 2018 the City has once again engaged outside council to pursue delinquent taxes. It is important to the note that the City has a 99% tax collection rate.

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

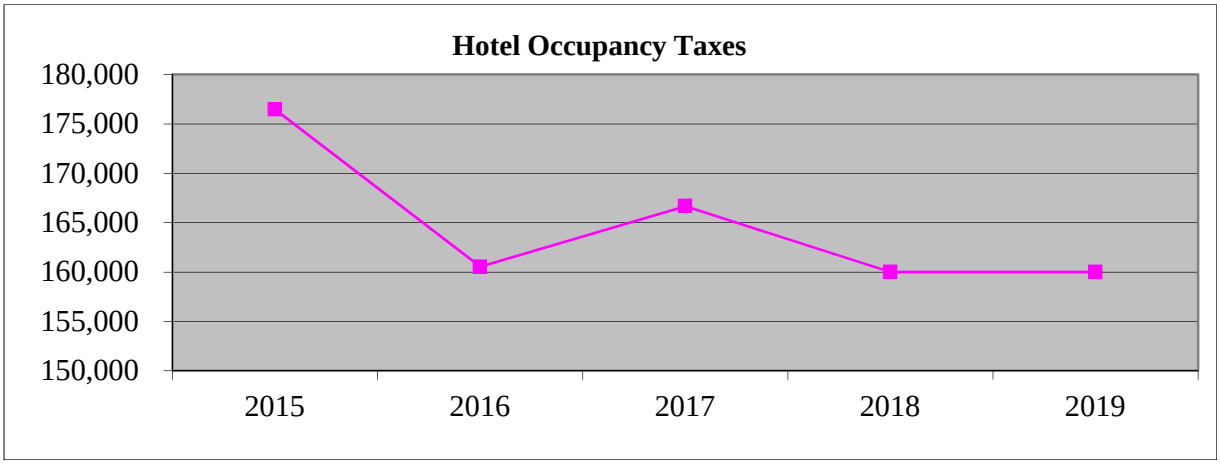
Fiscal Year		Amount	Change
Actual	2015	2,265,172	-1.32%
Actual	2016	2,297,696	1.44%
Actual	2017	2,407,074	4.76%
Forecast	2018	2,400,000	-0.29%
Budget	2019	2,300,000	-4.17%

Assumptions: After falling under $1.9 Million in 2009, sales tax revenues have exceeded levels prior to the 2008 recession. 2019 sales tax revenues are expected to increase, compared to 2018 budget with receipts up for the first 2 quarters of 2019. The 2019 amount is conservatively budgeted to come in below the 2018 forecast. 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.



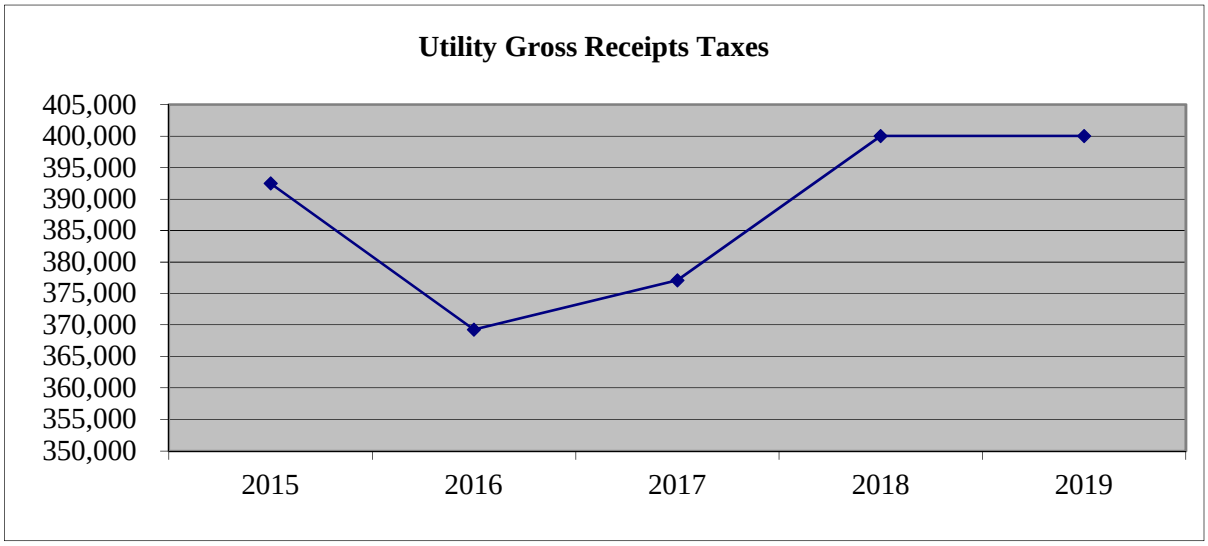
Hotel Occupancy Taxes

Fiscal Year		Amount	Change
Actual	2015	176,467	3.24%
Actual	2016	160,530	-9.03%
Actual	2017	166,673	3.83%
Forecast	2018	160,000	-4.00%
Budget	2019	160,000	0.00%

Assumptions: Based on receipts for the first 3 quarters of 2018, the 2018 Forecast is in line with prior year revenues and the 2019 Budget is conservatively projected.

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.



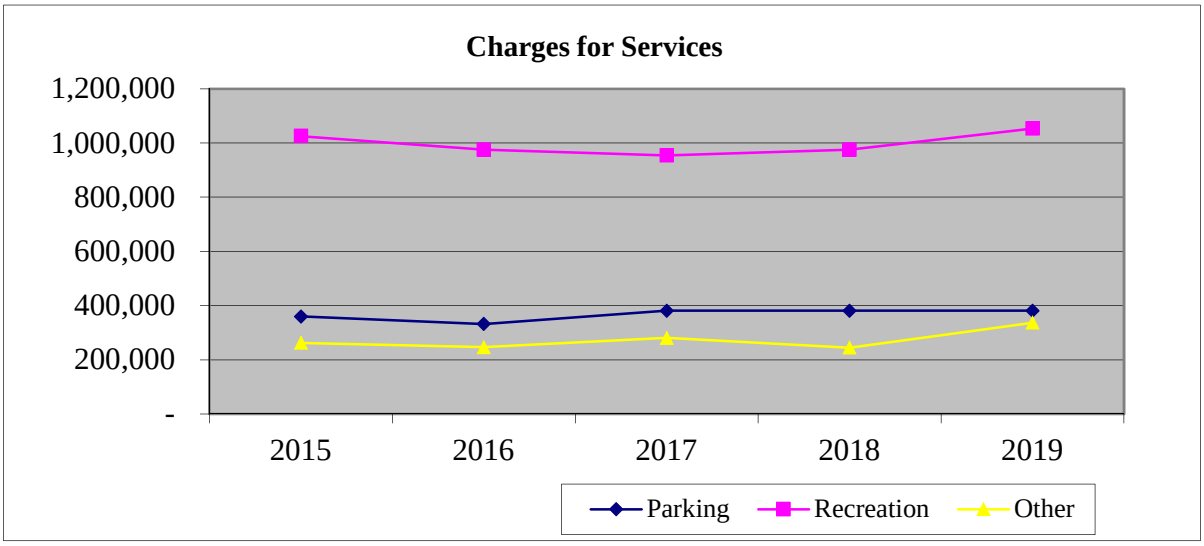
Utility Gross Receipts Taxes

Fiscal Year		Amount	Change
Actual	2015	392,474	-9.83%
Actual	2016	369,263	-5.91%
Actual	2017	377,069	2.11%
Forecast	2018	400,000	6.08%
Budget	2019	400,000	0.00%

Assumptions:
The laws governing utility gross receipts will not change materially from 2018 to 2019. 2018 Forecast and 2019 Budgeted gross receipts are in line with years prior. Mild winters in 2016 & 2017 led to a slight dip in revenues.

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.



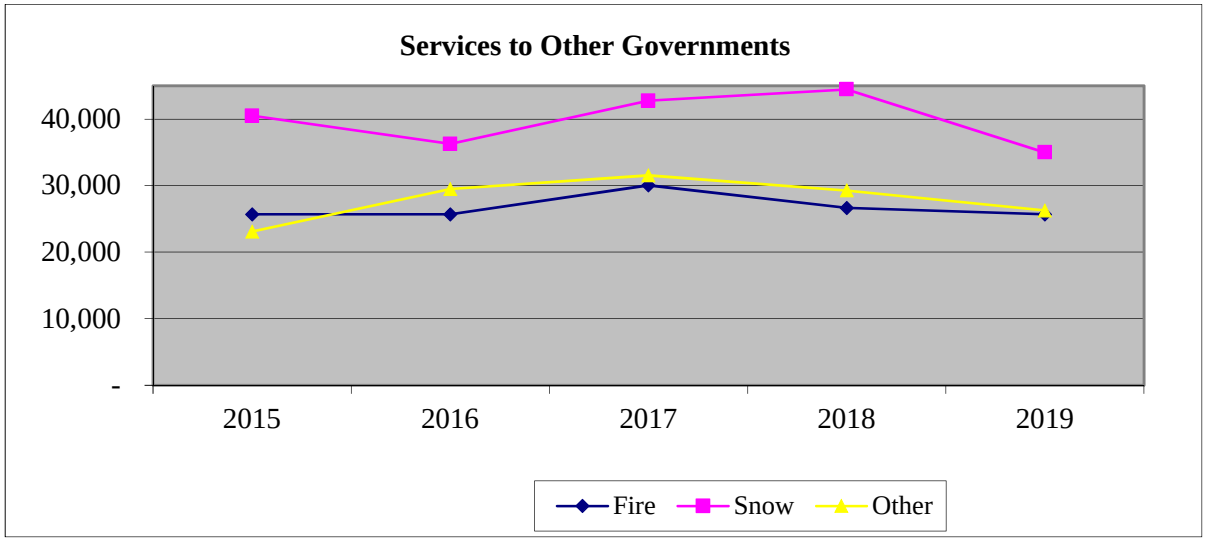
Charges for Services

Fiscal Year		Parking	Recreation	Other	Total	Change
Actual	2015	359,814	1,025,461	262,424	1,647,699	-7.26%
Actual	2016	332,312	975,673	246,585	1,554,570	-5.65%
Actual	2017	381,433	954,095	280,739	1,616,267	3.97%
Forecast	2018	381,000	975,212	244,686	1,600,898	-0.95%
Budget	2019	381,000	1,053,500	336,873	1,771,373	10.65%

Assumptions:
The need for services will remain stable in the forthcoming year. Recreation fees are expected to increase with increased fees for programs. Included in "Other" Charges for Services are Surface Water Control fees, which have doubled in 2019, due to an increase in the fee charged.

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.



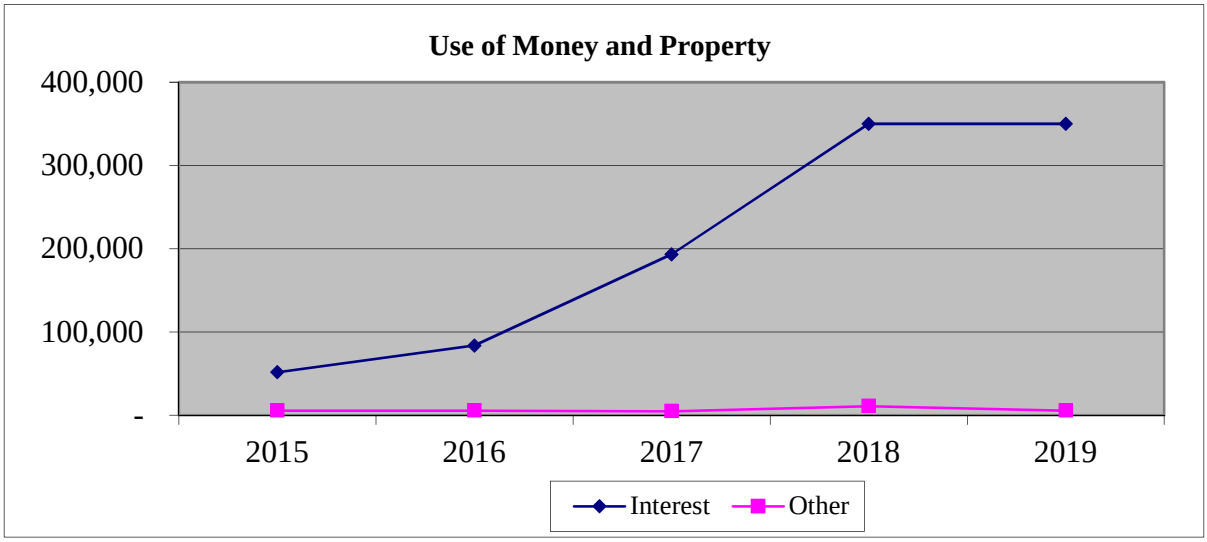
Services to Other Governments

Fiscal Year		Fire	Snow	Other	Total	Change
Actual	2015	25,685	40,499	23,089	89,273	3.63%
Actual	2016	25,685	36,250	29,493	91,428	2.41%
Actual	2017	30,055	42,738	31,544	104,337	14.12%
Forecast	2018	26,655	44,454	29,260	100,369	-3.80%
Budget	2019	25,685	35,000	26,260	86,945	-13.37%

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.



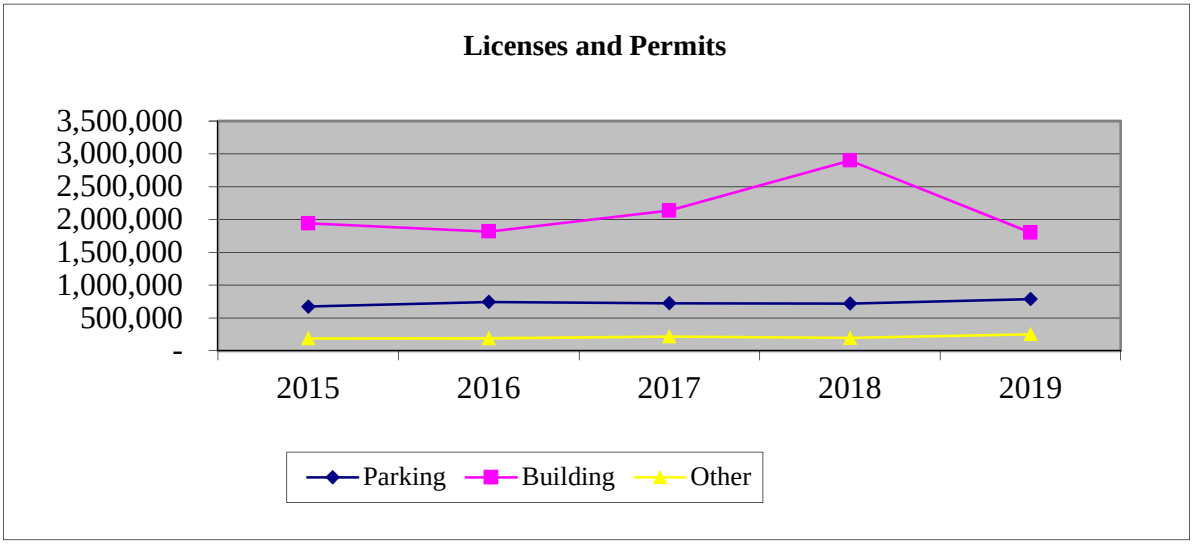
Use of Money and Property

Fiscal Year		Interest	Other	Total	Change
Actual	2015	51,678	5,700	57,378	3.30%
Actual	2016	83,863	5,700	89,563	56.09%
Actual	2017	193,353	4,750	198,103	121.19%
Forecast	2018	350,000	10,950	360,950	82.20%
Budget	2019	350,000	5,700	355,700	-1.45%

Assumptions:
Interest rates have slowly crept back towards 2% with the federal funds rate having remained close to 0% for several years, as a result of the Federal Reserve increased interest rates three times in 2017 and three more through the first three quarters of 2018, with one more expected by the end of 2018. Balances available for investment will remain relatively stable or decrease, as the City may choose cash on hand to fund discussed infrastructure and building and vehicle projects.

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.



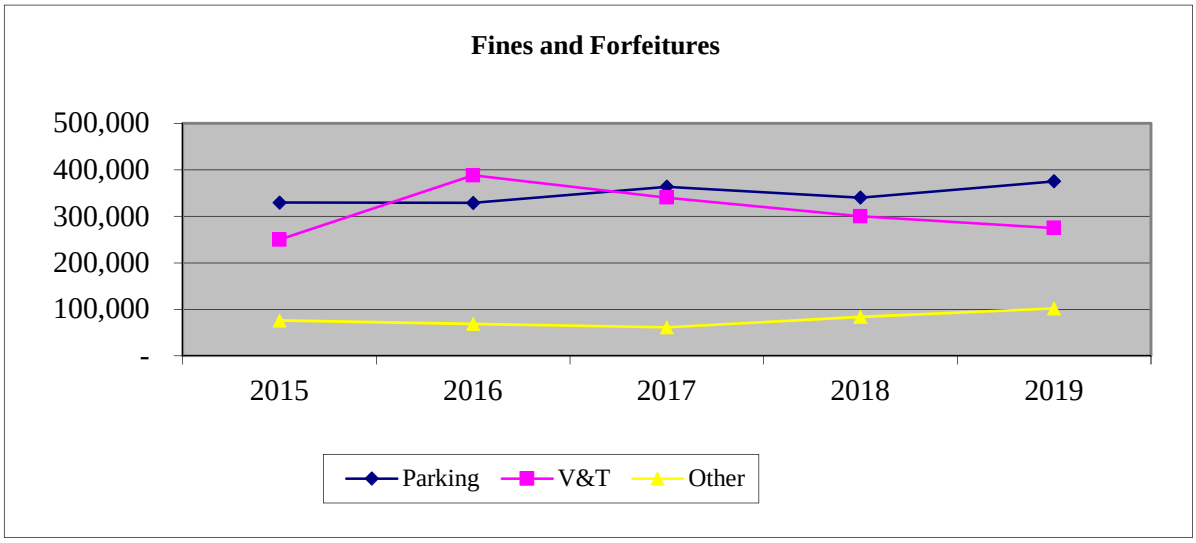
Licenses and Permits

Fiscal Year		Parking	Building	Other	Total	Change
Actual	2015	674,858	1,941,821	190,810	2,807,489	-16.68%
Actual	2016	744,723	1,818,580	189,256	2,752,559	-1.96%
Actual	2017	725,757	2,136,233	216,720	3,078,710	11.85%
Forecast	2018	721,569	2,900,000	196,248	3,817,817	24.01%
Budget	2019	788,364	1,800,000	252,403	2,840,767	-25.59%

Assumptions:
Building activity continues to be the City's largest source of revenue other than property taxes. Even with the Federal governent limiting residents' SALT dedcution, building activity saw no drop off in 2018 and there have been no signs of activity slowing down in 2019. The forecast for 2018 includes $1,000,000 from the 120 Old Post Road building permit. Parking Permit revenue for 2019 is projected to increase, as a result of a 15% increase for commuter parking permits for both residents and non-residents.

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.



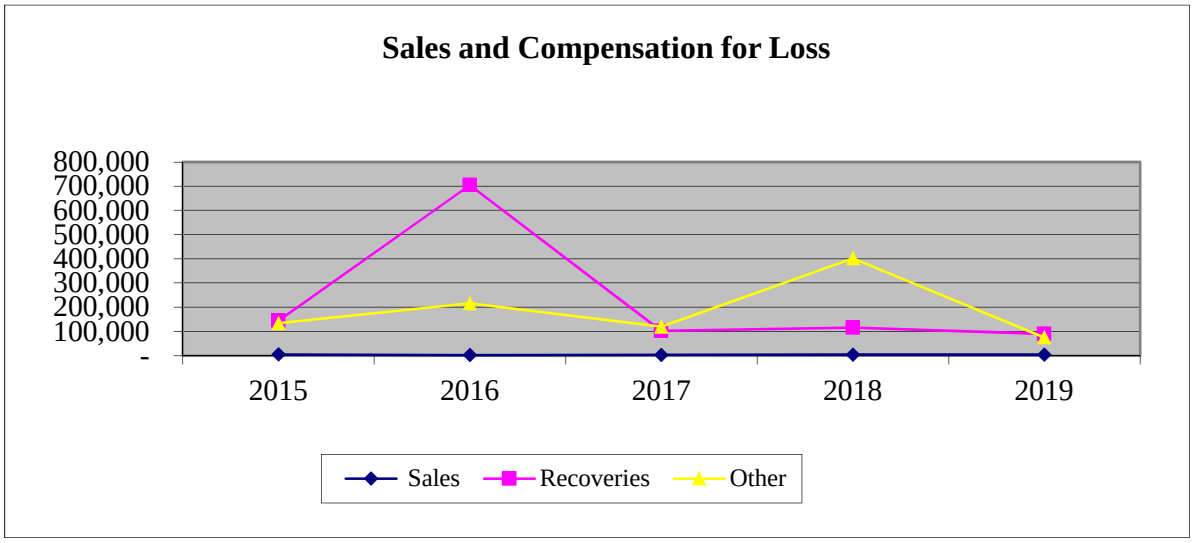
Fines and Forfeitures

Fiscal Year		Parking	V&T	Other	Total	Change
Actual	2015	329,594	249,736	75,511	654,841	16.84%
Actual	2016	328,772	388,133	67,988	784,893	19.86%
Actual	2017	363,664	340,512	60,999	765,175	-2.51%
Forecast	2018	340,100	300,000	83,300	723,400	-5.46%
Budget	2019	375,200	275,000	101,500	751,700	3.91%

Assumptions:
Parking violations have been on the rise since 2015 and are projected to come in more than budgeted in 2018. 2019 calls for increases in parking fines for several infractions. These fines have not been raised for at least 15 years. Traffic enforcement has increased as well, resulting in higher forecasts. There will be no significant changes in the parking and traffic laws or levels of traffiic fines. The collection rate on outstanding violations will hopefully remain stable or improve due to new parking enforcement software, to be implemented in 2019.

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.



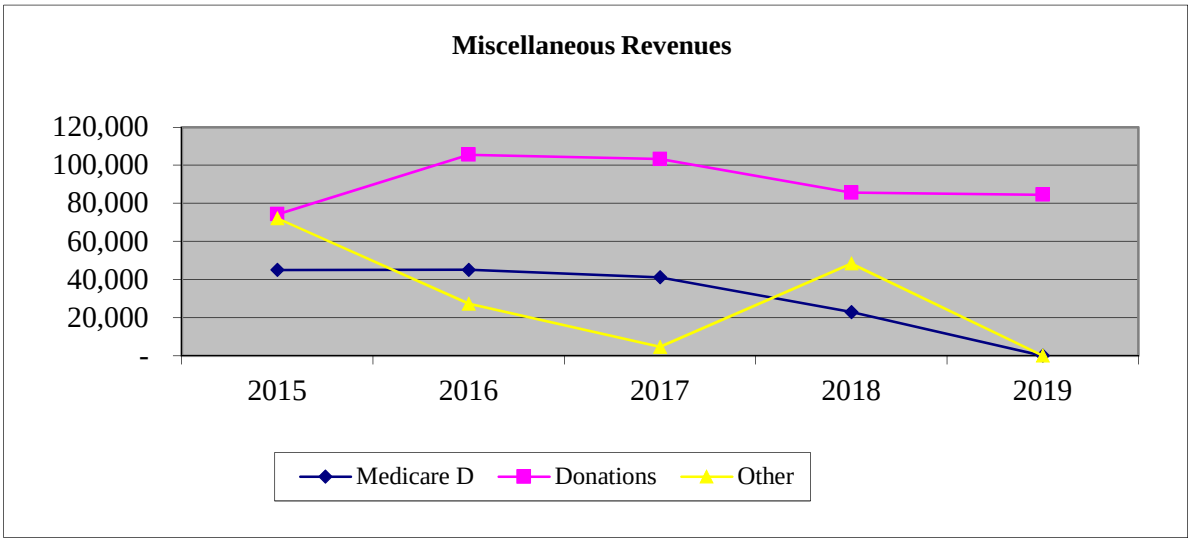
Sales and Compensation for Loss

Fiscal Year		Misc. Sales	Insurance Recoveries	Other	Total	Change
Actual	2015	5,254	144,548	133,345	283,147	-22.72%
Actual	2016	2,720	704,314	215,340	922,374	225.76%
Actual	2017	3,181	102,732	119,847	225,760	-75.52%
Forecast	2018	4,000	115,000	402,079	521,079	130.81%
Budget	2019	4,000	90,000	75,000	169,000	-67.57%

Assumptions:
2016 recoveries reflects the settlement of the Rye Golf Club Crime claim and the 2019 Budget is lower than the prior year, as insurance recoveries and reimbursable police overtime activty flucuate year to year and are budgeted conservatively.

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.



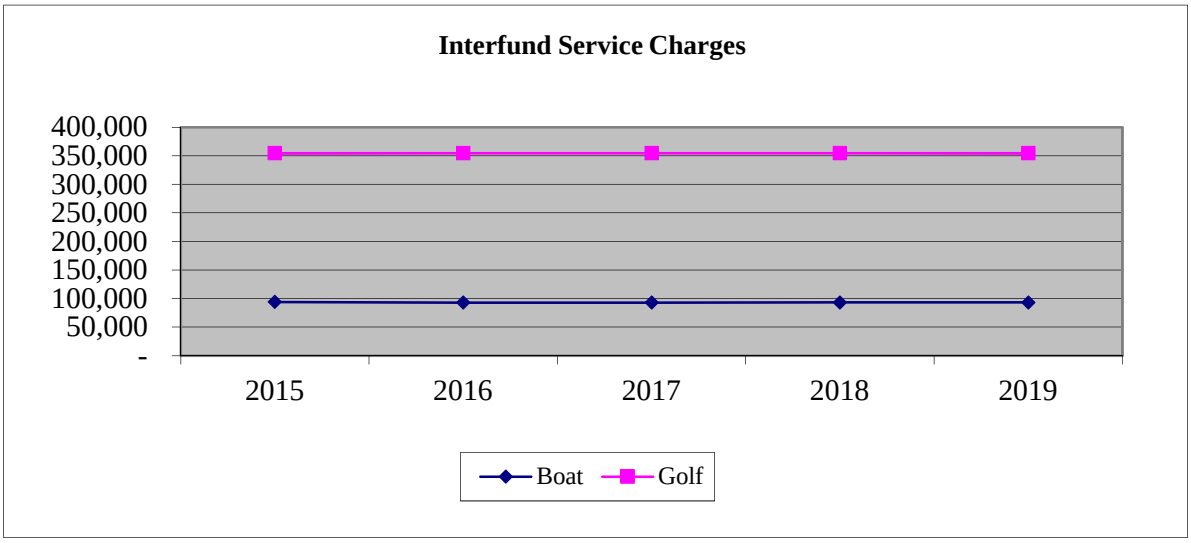
Miscellaneous Revenues

Fiscal Year		Medicare D	Donations	Other	Total	Change
Actual	2015	45,014	74,277	72,125	191,416	5.66%
Actual	2016	45,096	105,527	27,257	177,880	-7.07%
Actual	2017	41,176	103,310	4,553	149,039	-16.21%
Forecast	2018	22,940	85,575	48,365	156,880	5.26%
Budget	2019	-	84,500	-	84,500	-46.14%

Assumptions:
Miscellaneous revenues will not be a significant source of funds in the forthcoming year, barring any unusually large gifts or donations. As of 2018 the City is no longer eligible to receive payments from the Federal government for the Medicare Part D subsidies, as retired employees were moved to a Medicare Part D prescription plan as of January 1, 2017.

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.



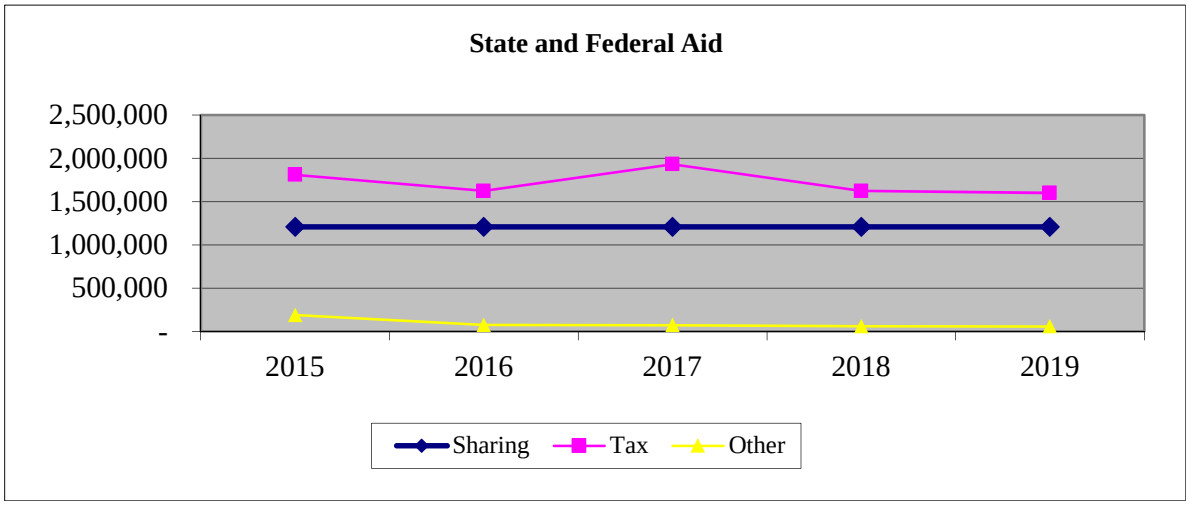
Interfund Service Charges

Fiscal Year		Boat	Golf	Total	Change
Actual	2015	94,067	354,092	448,159	0.84%
Actual	2016	92,942	354,242	447,184	-0.22%
Actual	2017	93,092	354,167	447,259	0.02%
Forecast	2018	93,317	354,392	447,709	0.10%
Budget	2019	93,317	354,092	447,409	-0.07%

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.



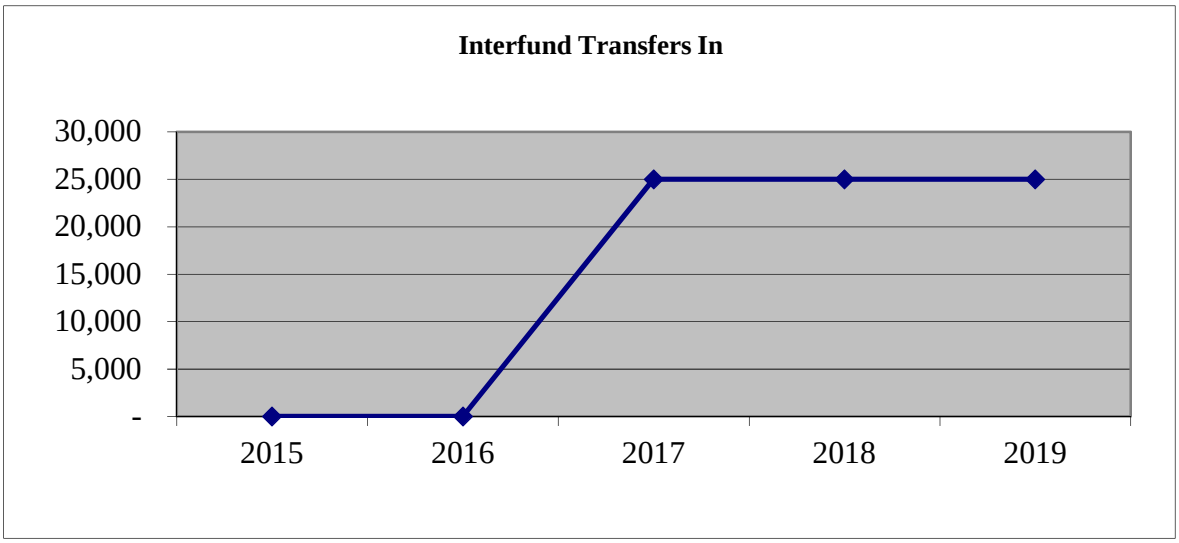
State and Federal Aid

Fiscal Year		State Revenue Sharing	State Mortgage Tax	Other	Total	Change
Actual	2015	1,208,024	1,809,949	187,590	3,205,563	14.46%
Actual	2016	1,208,024	1,623,721	73,962	2,905,707	-9.35%
Actual	2017	1,208,024	1,932,180	70,623	3,210,827	10.50%
Forecast	2018	1,208,024	1,622,743	58,431	2,889,198	-10.02%
Budget	2019	1,208,024	1,600,000	56,400	2,864,424	-0.86%

Assumptions:
The amounts for New York State general revenue sharing are as per the adopted New York State budget. State Revenue Sharing is expected to remain flat. With the continued low interest rates coupled with increased activity in the housing market, Mortgage Tax revenue skyrocketed in 2013. We were cautiously optimistic that these trends would continue in 2014. However this was not the case. Although home sales were up in 2014, it was reported that roughly 40% of these sales were cash sales and therefore not subject to mortgage tax. This up and down trend has continued since, making this revenue the most difficult to budget for. We remain cautiously optimistic in our Mortgage Tax assumptions for 2019, as the Federal Reserve continues to raise interest rates. 2015 "Other" includes Federal and State Emergency Disaster Aid for Superstorm Sandy in 2012.

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	2015	-	N/A
Actual	2016	-	N/A
Actual	2017	25,000	N/A
Forecast	2018	25,000	0.00%
Budget	2019	25,000	0.00%

Assumptions:
$25,000 in Franchise Fees are budgeted to be transferred from the Cable TV Fund in 2018 & 2019, as this revenue source was established in 2017 to assist in offsetting General Fund operating expenditures.

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
LEGISLATIVE
111010 CITY COUNCIL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	11,271	8,368	9,700	9,700	11,100	9,550
Contractual Costs	119,592	64,920	82,929	83,079	87,929	83,428
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	130,863	73,288	92,629	92,779	99,029	92,978
Allocated Costs	(114,316)	(56,741)	(76,082)	(76,232)	(82,482)	(76,431)
Total Costs	16,547	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	16,547
Intergovernmental	-	-	-	-	-	-
Total Revenues	16,547	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
EXECUTIVE
111230 CITY MANAGER

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 333,817	$ 347,265	$ 362,261	$ 362,261	$ 304,682	$ 307,516
Equipment	599	3,270	2,800	2,800	2,000	2,800
Materials & Supplies	8,440	8,728	21,215	21,215	19,911	21,150
Contractual Costs	53,839	110,670	52,512	52,512	65,967	52,736
Employee Benefits & Taxes	130,714	130,929	144,883	144,883	158,824	167,775
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	527,409	600,862	583,671	583,671	551,384	551,977
Allocated Costs	(431,743)	(505,196)	(488,005)	(488,005)	(455,718)	(456,311)
Total Costs	95,666	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	95,666
Intergovernmental	-	-	-	-	-	-
Total Revenues	95,666	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
FINANCE
111310 FINANCE ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 75,201	$ 70,843	$ 77,336	$ 77,336	$ 80,710	$ 83,008
Equipment	2,464	2,989	2,500	2,500	2,500	2,500
Materials & Supplies	5,221	6,796	9,925	9,925	5,650	9,925
Contractual Costs	9,099	9,533	9,662	9,662	9,662	9,189
Employee Benefits & Taxes	61,035	55,005	69,742	69,742	60,992	66,023
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	153,020	145,166	169,165	169,165	159,514	170,645
Allocated Costs	(153,020)	(145,166)	(169,165)	(169,165)	(159,514)	(170,645)
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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
FINANCE
111315 GENERAL ACCOUNTING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 93,547	$ 109,961	$ 109,761	$ 109,761	$ 102,194	$ 113,340
Equipment	-	-	-	-	-	-
Materials & Supplies	1,762	1,950	5,240	5,240	2,952	5,240
Contractual Costs	141,522	127,706	144,216	144,216	131,493	143,840
Employee Benefits & Taxes	50,302	51,796	57,024	57,024	49,844	53,336
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	287,133	291,413	316,241	316,241	286,483	315,756
Allocated Costs	(173,955)	(178,235)	(203,063)	(203,063)	(173,305)	(202,578)
Total Costs	113,178	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	113,178
Intergovernmental	-	-	-	-	-	-
Total Revenues	113,178	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
FINANCE
111320 ACCOUNTS PAYABLE

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 62,207	$ 62,460	$ 62,698	$ 62,698	$ 62,309	$ 63,883
Equipment	-	-	-	-	-	-
Materials & Supplies	3,046	5,494	5,500	5,500	5,384	5,500
Contractual Costs	6,812	7,158	6,839	6,839	6,839	6,537
Employee Benefits & Taxes	23,924	24,191	26,647	26,647	26,151	28,079
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	95,989	99,303	101,684	101,684	100,683	103,999
Allocated Costs	(95,989)	(99,303)	(101,684)	(101,684)	(100,683)	(103,999)
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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
FINANCE
111321 PAYROLL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 104,151	$ 111,065	$ 111,355	$ 111,355	$ 110,405	$ 113,821
Equipment	-	-	-	-	-	-
Materials & Supplies	455	1,076	2,450	2,450	880	2,450
Contractual Costs	25,582	26,496	28,501	28,501	30,501	32,830
Employee Benefits & Taxes	38,916	40,689	40,739	40,739	40,191	42,952
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	169,104	179,326	183,045	183,045	181,977	192,053
Allocated Costs	(169,104)	(179,326)	(183,045)	(183,045)	(181,977)	(192,053)
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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
FINANCE
111325 TREASURY

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 109,452	$ 117,782	$ 120,697	$ 120,697	$ 120,590	$ 124,634
Equipment	-	2,431	3,000	3,000	1,200	3,000
Materials & Supplies	89,509	282,013	88,700	88,700	152,050	88,700
Contractual Costs	25,279	23,270	33,276	44,176	30,276	36,489
Employee Benefits & Taxes	42,992	42,170	47,265	47,265	39,545	41,857
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	267,232	467,666	292,938	303,838	343,661	294,680
Allocated Costs	22,959	36,886	20,738	21,190	25,443	21,623
Total Costs	290,191	504,552	313,676	325,028	369,104	316,303
Revenues:						
Charges for Services	380	560	500	500	500	500
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	380	560	500	500	500	500
Net Cost	$ 289,811	$ 503,992	$ 313,176	$ 324,528	$ 368,604	$ 315,803
Percent of Costs Covered	0.13%	0.11%	0.16%	0.15%	0.14%	0.16%
Net Cost in Tax Dollars	$ 2.08	$ 3.59	$ 2.23	$ 2.31	$ 2.63	$ 2.25

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(14.32%)	$ (52,801)
Change in 2019 Budget vs 2018 Budget	0.84%	$ 2,627

CITY OF RYE, NEW YORK
GENERAL FUND
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GENERAL GOVERNMENT SUPPORT
FINANCE
111326 PARKING VIOLATIONS BUREAU

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 37,318	$ 38,193	$ 42,477	$ 42,477	$ 38,797	$ 42,835
Equipment	-	-	-	-	-	-
Materials & Supplies	1,188	432	1,300	1,300	600	1,300
Contractual Costs	7,028	7,034	6,717	6,717	6,717	6,316
Employee Benefits & Taxes	10,968	11,289	11,558	11,558	11,195	12,173
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	56,502	56,948	62,052	62,052	57,309	62,624
Allocated Costs	4,854	4,492	4,393	4,330	4,242	4,595
Total Costs	61,356	61,440	66,445	66,382	61,551	67,219
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	$ 61,356	$ 61,440	$ 66,445	$ 66,382	$ 61,551	$ 67,219
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.44	$ 0.44	$ 0.47	$ 0.47	$ 0.44	$ 0.48

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	9.21%	$ 5,668
Change in 2019 Budget vs 2018 Budget	1.16%	$ 774

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
FINANCE
111355 ASSESSMENT

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 240,514	$ 250,186	$ 276,361	$ 272,311	$ 271,970	$ 291,425
Equipment	-	2,946	-	-	300	-
Materials & Supplies	3,315	4,639	6,100	8,500	7,700	8,300
Contractual Costs	37,429	80,805	135,485	140,185	122,350	107,023
Employee Benefits & Taxes	118,141	95,811	112,526	112,526	79,600	77,465
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	399,399	434,387	530,472	533,522	481,920	484,213
Allocated Costs	34,311	34,263	37,555	37,208	35,676	35,532
Total Costs	433,710	468,650	568,027	570,730	517,596	519,745
Revenues:						
Charges for Services	-	-	-	-	-	-
Charges to Other Governments	1,570	842	2,200	2,200	1,000	1,000
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,570	842	2,200	2,200	1,000	1,000
Net Cost	$ 432,140	$ 467,808	$ 565,827	$ 568,530	$ 516,596	$ 518,745
Percent of Costs Covered	0.36%	0.18%	0.39%	0.39%	0.19%	0.19%
Net Cost in Tax Dollars	$ 3.10	$ 3.33	$ 4.02	$ 4.04	$ 3.69	$ 3.69

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.42%	$ 2,149
Change in 2019 Budget vs 2018 Budget	(8.32%)	$ (47,082)

CITY OF RYE, NEW YORK
GENERAL FUND
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GENERAL GOVERNMENT SUPPORT
STAFF
111410 CITY CLERK

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 133,835	$ 147,196	$ 186,804	$ 186,804	$ 120,133	$ 163,484
Equipment	3,008	2,192	6,000	6,000	4,000	6,000
Materials & Supplies	39,334	35,193	44,900	57,434	40,700	44,700
Contractual Costs	16,578	31,339	22,492	33,504	33,504	23,722
Employee Benefits & Taxes	110,228	119,605	152,064	152,064	125,818	120,742
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	302,983	335,525	412,260	435,806	324,155	358,648
Allocated Costs	26,028	26,465	29,186	30,394	23,997	26,318
Total Costs	329,011	361,990	441,446	466,200	348,152	384,966
Revenues:						
Charges for Services	46,186	45,766	39,280	39,280	40,385	41,080
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	114,726	117,045	117,111	117,111	105,048	139,903
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	45	-	-	-	-	-
Interfund	8,718	8,718	8,718	8,718	8,718	8,718
Intergovernmental	-	-	-	-	-	-
Total Revenues	169,675	171,529	165,109	165,109	154,151	189,701
Net Cost	$ 159,336	$ 190,461	$ 276,337	$ 301,091	$ 194,001	$ 195,265
Percent of Costs Covered	51.57%	47.39%	37.40%	35.42%	44.28%	49.28%
Net Cost in Tax Dollars	$ 1.14	$ 1.36	$ 1.96	$ 2.14	$ 1.39	$ 1.39

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.65%	$ 1,264
Change in 2019 Budget vs 2018 Budget	(29.34%)	$ (81,072)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
STAFF
111411 RECORDS MANAGEMENT

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 16,366	$ 18,954	$ 27,002	$ 27,002	$ 15,452	$ 17,355
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	7,084	6,764	6,342	6,342	6,342	6,011
Employee Benefits & Taxes	9,117	11,049	17,071	17,071	10,027	9,198
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	32,567	36,767	50,415	50,415	31,821	32,564
Allocated Costs	(31,548)	(35,748)	(49,396)	(49,396)	(30,802)	(31,545)
Total Costs	1,019	1,019	1,019	1,019	1,019	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	1,019
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,019	1,019	1,019	1,019	1,019	1,019
Net Cost	$ -	$ -	$ -	$ -	$ -	$ -
Percent of Costs Covered	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
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GENERAL GOVERNMENT SUPPORT
STAFF
111412 PARKING ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 12,403	$ 18,073	$ 29,912	$ 29,912	$ 27,437	$ 30,186
Equipment	-	-	-	-	-	-
Materials & Supplies	3,771	1,554	4,075	4,075	4,075	4,075
Contractual Costs	7,143	6,742	6,291	6,291	8,541	15,011
Employee Benefits & Taxes	6,663	10,382	18,598	18,598	14,730	15,906
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	29,980	36,751	58,876	58,876	54,783	65,178
Allocated Costs	2,575	2,899	4,168	4,106	4,055	4,783
Total Costs	32,555	39,650	63,044	62,982	58,838	69,961
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	$ 32,555	$ 39,650	$ 63,044	$ 62,982	$ 58,838	$ 69,961
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.23	$ 0.28	$ 0.45	$ 0.45	$ 0.42	$ 0.50

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	18.90%	$ 11,123
Change in 2019 Budget vs 2018 Budget	10.97%	$ 6,917

CITY OF RYE, NEW YORK
GENERAL FUND
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GENERAL GOVERNMENT SUPPORT
STAFF
111420 LEGAL SERVICES

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	327	-	500	500	500	500
Materials & Supplies	9,972	9,766	13,450	13,450	10,950	11,550
Contractual Costs	764,924	651,918	380,921	380,921	381,621	404,918
Employee Benefits & Taxes	16,373	14,531	16,630	16,630	16,865	17,031
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	791,596	676,215	411,501	411,501	409,936	433,999
Allocated Costs	(788,063)	(672,682)	(407,968)	(407,968)	(406,403)	(430,466)
Total Costs	3,533	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	3,533
Intergovernmental	-	-	-	-	-	-
Total Revenues	3,533	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
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GENERAL GOVERNMENT SUPPORT
STAFF
111430 HUMAN RESOURCES

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 82,109	$ 85,406	$ 88,319	$ 88,319	$ 88,319	$ 90,527
Equipment	-	-	1,100	1,100	1,100	1,100
Materials & Supplies	1,347	1,209	11,400	11,400	11,400	11,400
Contractual Costs	111,911	116,251	160,515	160,515	185,515	185,827
Employee Benefits & Taxes	31,575	31,841	35,339	35,339	34,817	37,420
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	226,942	234,707	296,673	296,673	321,151	326,274
Allocated Costs	(190,822)	(198,587)	(260,553)	(260,553)	(285,031)	(290,154)
Total Costs	36,120	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	36,120
Intergovernmental	-	-	-	-	-	-
Total Revenues	36,120	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
STAFF
111450 ELECTIONS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 5,975	$ 9,991	$ 8,599	$ 8,599	$ 7,405	$ 8,730
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	200	200	200	200
Contractual Costs	25,438	26,378	27,185	27,185	27,184	28,076
Employee Benefits & Taxes	2,561	3,418	3,167	3,167	2,284	2,540
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	33,974	39,787	39,151	39,151	37,073	39,546
Allocated Costs	2,919	3,138	2,772	2,730	2,744	2,902
Total Costs	36,893	42,925	41,923	41,881	39,817	42,448
Revenues:						
Charges for Services	3,985	2,352	2,300	2,300	2,300	2,300
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	3,985	2,352	2,300	2,300	2,300	2,300
Net Cost	$ 32,908	$ 40,573	$ 39,623	$ 39,581	$ 37,517	$ 40,148
Percent of Costs Covered	10.80%	5.48%	5.49%	5.49%	5.78%	5.42%
Net Cost in Tax Dollars	$ 0.24	$ 0.29	$ 0.28	$ 0.28	$ 0.27	$ 0.29

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	7.01%	$ 2,631
Change in 2019 Budget vs 2018 Budget	1.32%	$ 525

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
SHARED SERVICES
111625 CITY HALL ANNEX

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	-	-	-	-	-	-
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Allocated Costs	-	-	-	-	-	-
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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
SHARED SERVICES
111680 INFORMATION TECHNOLOGY

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 122,423	$ 118,066	$ 121,007	$ 121,007	$ 121,007	$ 124,032
Equipment	8,649	10,591	20,000	38,000	38,000	40,000
Materials & Supplies	54,643	47,168	36,650	36,650	61,900	58,100
Contractual Costs	125,646	127,094	123,551	123,638	142,551	142,130
Employee Benefits & Taxes	53,947	54,917	61,177	61,177	60,145	65,289
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	365,308	357,836	362,385	380,472	423,603	429,551
Allocated Costs	(315,673)	(308,201)	(312,750)	(330,837)	(373,968)	(379,916)
Total Costs	49,635	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	49,635
Intergovernmental	-	-	-	-	-	-
Total Revenues	49,635	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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

GENERAL GOVERNMENT SUPPORT
SPECIAL ITEMS
111990 CONTINGENT ACCOUNT

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Total Expenditures	$ -	$ -	$ 1,198,002	$ 1,198,002	$ 848,002	$ 1,580,597

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
PUBLIC SAFETY
POLICE
113120 POLICE ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 237,950	$ 275,014	$ 292,593	$ 292,593	$ 203,000	$ 293,095
Equipment	-	-	-	-	-	-
Materials & Supplies	43,594	43,096	46,700	46,700	50,100	59,600
Contractual Costs	78,463	92,381	92,538	102,705	97,680	93,343
Employee Benefits & Taxes	1,106,788	1,122,504	1,246,063	1,246,063	1,233,909	1,377,674
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,466,795	1,532,995	1,677,894	1,688,061	1,584,689	1,823,712
Allocated Costs	126,007	120,916	118,786	117,727	117,312	133,825
Total Costs	1,592,802	1,653,911	1,796,680	1,805,788	1,702,001	1,957,537
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	$ 1,592,802	$ 1,653,911	$ 1,796,680	$ 1,805,788	$ 1,702,001	$ 1,957,537
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 11.43	$ 11.78	$ 12.77	$ 12.84	$ 12.16	$ 13.92

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	15.01%	$ 255,536
Change in 2019 Budget vs 2018 Budget	8.95%	$ 160,857

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
POLICE
113121 POLICE PATROL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 3,840,554	$ 3,979,831	$ 3,966,541	$ 3,966,541	$ 3,790,862	$ 4,041,835
Equipment	81,651	79,036	216,100	274,170	263,200	180,700
Materials & Supplies	154,761	141,410	163,564	169,723	158,564	168,064
Contractual Costs	408,624	459,599	463,946	455,920	453,946	475,765
Employee Benefits & Taxes	2,033,581	2,141,059	2,162,288	2,162,288	2,091,880	2,220,712
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	6,519,171	6,800,935	6,972,439	7,028,642	6,758,452	7,087,076
Allocated Costs	560,039	536,429	493,611	490,185	500,316	520,055
Total Costs	7,079,210	7,337,364	7,466,050	7,518,827	7,258,768	7,607,131
Revenues:						
Charges for Services	2,875	3,761	3,200	3,200	3,500	4,000
Charges to Other Governments	18,963	21,742	15,300	15,300	19,300	16,300
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	406,976	356,811	293,200	293,200	316,600	298,200
Sale of Property and Compensation for Loss	238,394	165,979	115,000	115,000	485,000	115,000
Miscellaneous	2,635	826	500	500	1,500	500
Interfund	-	-	-	-	-	-
Intergovernmental	18,495	14,359	9,400	9,400	8,240	9,400
Total Revenues	688,338	563,478	436,600	436,600	834,140	443,400
Net Cost	$ 6,390,872	$ 6,773,886	$ 7,029,450	$ 7,082,227	$ 6,424,628	$ 7,163,731
Percent of Costs Covered	9.72%	7.68%	5.85%	5.81%	11.49%	5.83%
Net Cost in Tax Dollars	$ 45.85	$ 48.25	$ 49.97	$ 50.35	$ 45.91	$ 50.93

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	11.50%	$ 739,103
Change in 2019 Budget vs 2018 Budget	1.91%	$ 134,281

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
POLICE
113122 POLICE INVESTIGATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 679,936	$ 671,718	$ 661,538	$ 661,538	$ 555,674	$ 519,672
Equipment	1,350	169	1,500	1,500	500	1,500
Materials & Supplies	34,975	13,185	37,200	37,200	30,150	37,700
Contractual Costs	98,570	103,968	98,018	98,018	90,518	96,164
Employee Benefits & Taxes	316,416	346,207	362,441	362,441	345,224	313,535
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,131,247	1,135,247	1,160,697	1,160,697	1,022,066	968,571
Allocated Costs	97,181	89,543	82,171	80,948	75,662	71,074
Total Costs	1,228,428	1,224,790	1,242,868	1,241,645	1,097,728	1,039,645
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	-	-	3,000	3,000	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	-	-	3,000	3,000	-	-
Net Cost	$ 1,228,428	$ 1,224,790	$ 1,239,868	$ 1,238,645	$ 1,097,728	$ 1,039,645
Percent of Costs Covered	0.00%	0.00%	0.24%	0.24%	0.00%	0.00%
Net Cost in Tax Dollars	$ 8.81	$ 8.72	$ 8.81	$ 8.81	$ 7.84	$ 7.39

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(5.29%)	$ (58,083)
Change in 2019 Budget vs 2018 Budget	(16.15%)	$ (200,223)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
POLICE
113123 MARINE PATROL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 68,994	$ 70,792	$ 73,500	$ 73,500	$ 73,500	$ 77,000
Equipment	384	259	3,500	3,500	3,500	4,000
Materials & Supplies	17,924	22,124	26,450	27,950	31,550	31,700
Contractual Costs	31,406	32,052	33,271	32,771	32,971	35,146
Employee Benefits & Taxes	12,979	8,415	10,142	10,142	14,968	10,300
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	131,687	133,642	146,863	147,863	156,489	158,146
Allocated Costs	11,313	10,541	10,397	10,312	11,585	11,605
Total Costs	143,000	144,183	157,260	158,175	168,074	169,751
Revenues:						
Charges for Services	40,800	40,000	40,000	40,000	40,000	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	13,552	13,552	13,552	13,552	13,552	13,552
Intergovernmental	46,840	52,831	45,000	45,000	45,000	45,000
Total Revenues	101,192	106,383	98,552	98,552	98,552	98,552
Net Cost	$ 41,808	$ 37,800	$ 58,708	$ 59,623	$ 69,522	$ 71,199
Percent of Costs Covered	70.76%	73.78%	62.67%	62.31%	58.64%	58.06%
Net Cost in Tax Dollars	$ 0.30	$ 0.27	$ 0.42	$ 0.42	$ 0.50	$ 0.51

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	2.41%	$ 1,677
Change in 2019 Budget vs 2018 Budget	21.28%	$ 12,491

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
POLICE
113124 YOUTH SERVICES

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	-	-	-	-	-	-
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Allocated Costs	-	-	-	-	-	-
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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
POLICE
113125 PARKING ENFORCEMENT

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 130,405	$ 135,524	$ 130,660	$ 130,660	$ 120,307	$ 130,660
Equipment	-	-	40,000	40,000	40,000	-
Materials & Supplies	294	200	2,000	2,000	600	2,000
Contractual Costs	68,687	76,651	71,180	71,180	77,180	84,058
Employee Benefits & Taxes	77,444	85,713	91,034	91,034	87,170	94,016
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	276,830	298,088	334,874	334,874	325,257	310,734
Allocated Costs	23,781	23,512	23,707	23,354	24,078	22,802
Total Costs	300,611	321,600	358,581	358,228	349,335	333,536
Revenues:						
Charges for Services	-	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	328,678	363,574	325,000	325,000	340,000	375,000
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	328,678	363,574	325,000	325,000	340,000	375,000
Net Cost	$ (28,067)	$ (41,974)	$ 33,581	$ 33,228	$ 9,335	$ (41,464)
Percent of Costs Covered	109.34%	113.05%	90.64%	90.72%	97.33%	112.43%
Net Cost in Tax Dollars	$ -	$ -	$ 0.24	$ 0.24	$ 0.07	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(544.18%)	$ (50,799)
Change in 2019 Budget vs 2018 Budget	(223.47%)	$ (75,045)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
TRAFFIC
113301 SCHOOL CROSSINGS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	177,667	193,390	203,500	203,500	197,500	203,500
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	177,667	193,390	203,500	203,500	197,500	203,500
Allocated Costs	15,263	15,254	14,407	14,192	14,621	14,933
Total Costs	192,930	208,644	217,907	217,692	212,121	218,433
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	$ 192,930	$ 208,644	$ 217,907	$ 217,692	$ 212,121	$ 218,433
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 1.38	$ 1.49	$ 1.55	$ 1.55	$ 1.52	$ 1.55

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	2.98%	$ 6,312
Change in 2019 Budget vs 2018 Budget	0.24%	$ 526

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
TRAFFIC
113310 TRAFFIC CONTROL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 64,276	$ 65,935	$ 68,283	$ 68,283	$ 69,223	$ 70,325
Equipment	1,074	1,489	8,000	8,000	8,000	8,000
Materials & Supplies	65,195	55,770	83,050	95,990	83,200	85,000
Contractual Costs	2,040	3,190	3,362	3,362	3,362	3,235
Employee Benefits & Taxes	42,806	43,310	52,250	52,250	47,583	54,255
Other Financing Uses	62,606	62,657	62,858	62,858	62,858	63,464
Total Expenditures	237,997	232,351	277,803	290,743	274,226	284,279
Allocated Costs	20,445	18,327	19,667	20,277	20,300	20,861
Total Costs	258,442	250,678	297,470	311,020	294,526	305,140
Revenues:						
Charges for Services	-	20	-	-	-	-
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	-	20	-	-	-	-
Net Cost	$ 258,442	$ 250,658	$ 297,470	$ 311,020	$ 294,526	$ 305,140
Percent of Costs Covered	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 1.85	$ 1.79	$ 2.11	$ 2.21	$ 2.10	$ 2.17

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	3.60%	$ 10,614
Change in 2019 Budget vs 2018 Budget	2.58%	$ 7,670

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
FIRE
113410 FIRE PROTECTION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 1,840,374	$ 2,097,294	$ 2,228,941	$ 2,228,941	$ 2,058,869	$ 2,096,502
Equipment	93,898	102,591	117,000	138,802	134,000	117,000
Materials & Supplies	370,903	380,106	374,400	389,998	389,443	190,350
Contractual Costs	1,323,244	1,325,111	1,344,314	1,360,119	1,351,126	1,366,540
Employee Benefits & Taxes	1,577,067	1,580,592	1,668,560	1,668,560	1,649,565	1,650,077
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	5,205,486	5,485,694	5,733,215	5,786,420	5,583,003	5,420,469
Allocated Costs	447,185	432,688	405,881	403,551	413,299	397,758
Total Costs	5,652,671	5,918,382	6,139,096	6,189,971	5,996,302	5,818,227
Revenues:						
Charges for Services	6,595	3,790	13,000	13,000	4,000	5,000
Charges to Other Governments	25,685	30,055	25,685	25,685	26,655	25,685
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	3,550	1,300	5,000	5,000	1,800	3,500
Sale of Property and Compensation for Loss	4,221	10,304	-	-	2,079	-
Miscellaneous	-	250	-	-	869	-
Interfund	-	-	-	-	-	-
Intergovernmental				-	-	-
Total Revenues	40,051	45,699	43,685	43,685	35,403	34,185
Net Cost	$ 5,612,620	$ 5,872,683	$ 6,095,411	$ 6,146,286	$ 5,960,899	$ 5,784,042
Percent of Costs Covered	0.71%	0.77%	0.71%	0.71%	0.59%	0.59%
Net Cost in Tax Dollars	$ 40.27	$ 41.83	$ 43.33	$ 43.69	$ 42.59	$ 41.12

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(2.97%)	$ (176,857)
Change in 2019 Budget vs 2018 Budget	(5.11%)	$ (311,369)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
OTHER PROTECTION
113510 ANIMAL CONTROL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	24,487	25,033	25,074	35,399	25,011	25,465
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	24,487	25,033	25,074	35,399	25,011	25,465
Allocated Costs	-	-	-	-	-	-
Total Costs	24,487	25,033	25,074	35,399	25,011	25,465
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	$ 24,487	$ 25,033	$ 25,074	$ 35,399	$ 25,011	$ 25,465
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.18	$ 0.18	$ 0.18	$ 0.25	$ 0.18	$ 0.18

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	1.82%	$ 454
Change in 2019 Budget vs 2018 Budget	1.56%	$ 391

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
OTHER PROTECTION
113620 BUILDING INSPECTION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 257,010	$ 328,528	$ 424,680	$ 424,680	$ 362,203	$ 401,279
Equipment	786	2,053	10,000	3,400	10,000	10,000
Materials & Supplies	4,563	6,077	11,150	11,150	8,700	9,200
Contractual Costs	45,228	60,723	104,203	110,803	110,803	115,712
Employee Benefits & Taxes	234,185	263,535	343,678	343,678	305,967	348,689
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	541,772	660,916	893,711	893,711	797,673	884,880
Allocated Costs	46,542	52,130	63,270	62,328	59,050	64,933
Total Costs	588,314	713,046	956,981	956,039	856,723	949,813
Revenues:						
Charges for Services	2,239	2,046	1,500	1,500	2,000	1,500
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	1,818,579	2,136,233	1,800,000	1,800,000	2,900,000	1,800,000
Fines and Forfeitures	45,690	43,490	37,000	37,000	65,000	75,000
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,866,508	2,181,769	1,838,500	1,838,500	2,967,000	1,876,500
Net Cost	#########	#########	$ (881,519)	$ (882,461)	#########	$ (926,687)
Percent of Costs Covered	317.26%	305.98%	192.11%	192.30%	346.32%	197.57%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(56.09%)	$1,183,590
Change in 2019 Budget vs 2018 Budget	5.12%	$ (45,168)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PUBLIC SAFETY
OTHER PROTECTION
113625 AMBULANCE SERVICES

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	221,816	223,453	219,236	219,236	219,236	230,201
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	221,816	223,453	219,236	219,236	219,236	230,201
Allocated Costs	-	-	-	-	-	-
Total Costs	221,816	223,453	219,236	219,236	219,236	230,201
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	$ 221,816	$ 223,453	$ 219,236	$ 219,236	$ 219,236	$ 230,201
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 1.59	$ 1.59	$ 1.56	$ 1.56	$ 1.57	$ 1.64

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	5.00%	$ 10,965
Change in 2019 Budget vs 2018 Budget	5.00%	$ 10,965

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

TRANSPORTATION
STREET ADMINISTRATION
115010 PUBLIC WORKS ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 167,073	$ 164,544	$ 190,428	$ 190,428	$ 251,381	$ 269,141
Equipment	5,762	1,431	13,000	23,600	13,000	12,000
Materials & Supplies	28,986	29,425	34,500	34,500	37,000	37,000
Contractual Costs	499,485	489,048	495,179	495,179	495,179	518,483
Employee Benefits & Taxes	543,571	611,336	704,630	704,630	827,810	914,577
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,244,877	1,295,784	1,437,737	1,448,337	1,624,370	1,751,201
Allocated Costs	106,943	102,206	101,784	101,009	120,249	128,504
Total Costs	1,351,820	1,397,990	1,539,521	1,549,346	1,744,619	1,879,705
Revenues:						
Charges for Services	-	-	-	-	-	-
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	5,700	4,750	5,700	5,700	5,700	5,700
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	78,025	46,295	50,000	50,000	30,000	50,000
Miscellaneous	-	210	-	-	863	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	83,725	51,255	55,700	55,700	36,563	55,700
Net Cost	$ 1,268,095	$ 1,346,735	$ 1,483,821	$ 1,493,646	$ 1,708,056	$ 1,824,005
Percent of Costs Covered	6.19%	3.67%	3.62%	3.60%	2.10%	2.96%
Net Cost in Tax Dollars	$ 9.10	$ 9.59	$ 10.55	$ 10.62	$ 12.20	$ 12.97

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	6.79%	$ 115,949
Change in 2019 Budget vs 2018 Budget	22.93%	$ 340,184

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

TRANSPORTATION
STREET ADMINISTRATION
115020 ENGINEERING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 301,955	$ 259,933	$ 276,856	$ 276,856	$ 270,702	$ 280,062
Equipment	3,469	1,695	3,500	10,151	10,000	5,500
Materials & Supplies	4,812	4,613	7,950	7,950	8,650	8,350
Contractual Costs	41,570	38,847	74,994	89,904	80,994	75,007
Employee Benefits & Taxes	167,143	144,986	164,087	164,087	162,483	170,927
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	518,949	450,074	527,387	548,948	532,829	539,846
Allocated Costs	44,581	35,500	37,336	38,284	39,444	39,614
Total Costs	563,530	485,574	564,723	587,232	572,273	579,460
Revenues:						
Charges for Services	103,534	107,051	113,851	113,851	107,051	157,543
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	66,355	90,625	71,500	71,500	80,000	101,500
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	13,973	13,973	13,973	13,973	13,973	13,973
Intergovernmental	-	-	-	-	-	-
Total Revenues	183,862	211,649	199,324	199,324	201,024	273,016
Net Cost	$ 379,668	$ 273,925	$ 365,399	$ 387,908	$ 371,249	$ 306,444
Percent of Costs Covered	32.63%	43.59%	35.30%	33.94%	35.13%	47.12%
Net Cost in Tax Dollars	$ 2.72	$ 1.95	$ 2.60	$ 2.76	$ 2.65	$ 2.18

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(17.46%)	$ (64,805)
Change in 2019 Budget vs 2018 Budget	(16.13%)	$ (58,955)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

TRANSPORTATION
STREET MAINTENANCE
115110 STREET MAINTENANCE

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 279,073	$ 285,399	$ 295,144	$ 295,144	$ 274,332	$ 268,954
Equipment	-	2,254	6,000	6,000	6,000	6,000
Materials & Supplies	83,138	53,357	109,850	127,649	91,725	117,850
Contractual Costs	222,622	201,455	202,187	202,187	202,187	226,290
Employee Benefits & Taxes	223,174	229,684	203,948	203,948	247,712	160,550
Other Financing Uses	93,537	94,153	94,580	94,580	94,580	94,959
Total Expenditures	901,544	866,302	911,709	929,508	916,536	874,603
Allocated Costs	77,448	68,330	64,544	64,825	67,849	64,179
Total Costs	978,992	934,632	976,253	994,333	984,385	938,782
Revenues:						
Charges for Services	-	-	40,000	40,000	-	40,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	20	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	-	20	40,000	40,000	-	40,000
Net Cost	$ 978,992	$ 934,612	$ 936,253	$ 954,333	$ 984,385	$ 898,782
Percent of Costs Covered	0.00%	0.00%	4.10%	4.02%	0.00%	4.26%
Net Cost in Tax Dollars	$ 7.02	$ 6.66	$ 6.66	$ 6.78	$ 7.03	$ 6.39

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(8.70%)	$ (85,603)
Change in 2019 Budget vs 2018 Budget	(4.00%)	$ (37,471)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

TRANSPORTATION
STREET MAINTENANCE
115142 SNOW REMOVAL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 85,323	$ 113,878	$ 100,000	$ 100,000	$ 116,000	$ 100,000
Equipment	-	-	-	-	-	-
Materials & Supplies	126,722	188,616	162,425	161,425	172,425	162,425
Contractual Costs	72,049	56,558	49,735	49,735	49,735	53,161
Employee Benefits & Taxes	38,445	45,799	47,285	47,285	44,659	40,473
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	322,539	404,851	359,445	358,445	382,819	356,059
Allocated Costs	27,708	31,933	25,447	24,998	28,339	26,128
Total Costs	350,247	436,784	384,892	383,443	411,158	382,187
Revenues:						
Charges for Services	-	-	-	-	-	-
Charges to Other Governments	36,250	42,738	35,000	35,000	44,454	35,000
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	36,250	42,738	35,000	35,000	44,454	35,000
Net Cost	$ 313,997	$ 394,046	$ 349,892	$ 348,443	$ 366,704	$ 347,187
Percent of Costs Covered	10.35%	9.78%	9.09%	9.13%	10.81%	9.16%
Net Cost in Tax Dollars	$ 2.25	$ 2.81	$ 2.49	$ 2.48	$ 2.62	$ 2.47

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(5.32%)	$ (19,517)
Change in 2019 Budget vs 2018 Budget	(0.77%)	$ (2,705)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

TRANSPORTATION
STREET MAINTENANCE
115182 STREET LIGHTING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 55,791	$ 56,161	$ 56,240	$ 56,240	$ 57,559	$ 57,861
Equipment	-	-	-	-	-	-
Materials & Supplies	240,613	228,556	173,000	170,000	134,000	170,000
Contractual Costs	29,195	31,635	31,778	31,778	31,778	33,105
Employee Benefits & Taxes	45,055	46,520	59,267	59,267	51,338	57,680
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	370,654	362,872	320,285	317,285	274,675	318,646
Allocated Costs	31,842	28,622	22,674	22,128	20,334	23,382
Total Costs	402,496	391,494	342,959	339,413	295,009	342,028
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	$ 402,496	$ 391,494	$ 342,959	$ 339,413	$ 295,009	$ 342,028
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 2.89	$ 2.79	$ 2.44	$ 2.41	$ 2.11	$ 2.43

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	15.94%	$ 47,019
Change in 2019 Budget vs 2018 Budget	(0.27%)	$ (931)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

TRANSPORTATION
PARKING
115650 OFF-STREET PARKING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 110,126	$ 112,815	$ 113,566	$ 113,566	$ 106,745	$ 108,321
Equipment	-	105,838	15,000	15,000	15,000	15,000
Materials & Supplies	30,165	37,459	42,600	42,600	51,300	49,600
Contractual Costs	10,382	12,677	12,733	12,733	12,288	24,922
Employee Benefits & Taxes	85,225	86,666	97,393	97,393	89,864	87,117
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	235,898	355,455	281,292	281,292	275,197	284,960
Allocated Costs	20,265	28,037	19,914	19,618	20,372	20,911
Total Costs	256,163	383,492	301,206	300,910	295,569	305,871
Revenues:						
Charges for Services	332,312	381,433	366,000	366,000	381,000	381,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	5,250	-
Licenses & Permits	744,723	725,757	733,114	733,114	721,569	788,364
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,077,035	1,107,190	1,099,114	1,099,114	1,107,819	1,169,364
Net Cost	$ (820,872)	$ (723,698)	$ (797,908)	$ (798,204)	$ (812,250)	$ (863,493)
Percent of Costs Covered	420.45%	288.71%	364.90%	365.26%	374.81%	382.31%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	6.31%	$ (51,243)
Change in 2019 Budget vs 2018 Budget	8.22%	$ (65,585)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117100 RECREATION ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 103,854	$ 98,569	$ 120,173	$ 120,173	$ 114,624	$ 122,254
Equipment	1,532	476	3,000	3,000	3,000	3,000
Materials & Supplies	36,582	38,739	40,830	40,830	42,630	42,230
Contractual Costs	151,478	149,043	159,397	161,277	159,397	165,352
Employee Benefits & Taxes	100,423	86,438	99,982	99,982	103,736	110,799
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	393,869	373,265	423,382	425,262	423,387	443,635
Allocated Costs	33,836	29,442	29,973	29,658	31,343	32,554
Total Costs	427,705	402,707	453,355	454,920	454,730	476,189
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	$ 427,705	$ 402,707	$ 453,355	$ 454,920	$ 454,730	$ 476,189
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 3.07	$ 2.87	$ 3.22	$ 3.23	$ 3.25	$ 3.39

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	4.72%	$ 21,459
Change in 2019 Budget vs 2018 Budget	5.04%	$ 22,834

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117110 PARKS & PLAYGROUNDS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 266,496	$ 275,022	$ 262,188	$ 262,188	$ 227,621	$ 268,955
Equipment	2,426	16,423	15,700	22,199	14,199	15,000
Materials & Supplies	45,683	102,860	84,800	281,082	101,500	85,000
Contractual Costs	77,021	73,770	71,353	71,353	71,151	73,456
Employee Benefits & Taxes	128,054	129,779	123,878	123,878	124,657	129,106
Other Financing Uses	6,621	6,703	6,723	6,723	6,723	6,732
Total Expenditures	526,301	604,557	564,642	767,423	545,851	578,249
Allocated Costs	45,213	47,685	39,974	53,521	40,408	42,432
Total Costs	571,514	652,242	604,616	820,944	586,259	620,681
Revenues:						
Charges for Services	45,530	43,260	45,000	45,000	42,500	45,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-		-	115	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	45,530	43,260	45,000	45,000	42,615	45,000
Net Cost	$ 525,984	$ 608,982	$ 559,616	$ 775,944	$ 543,644	$ 575,681
Percent of Costs Covered	7.97%	6.63%	7.44%	5.48%	7.27%	7.25%
Net Cost in Tax Dollars	$ 3.77	$ 4.34	$ 3.98	$ 5.52	$ 3.88	$ 4.09

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	5.89%	$ 32,037
Change in 2019 Budget vs 2018 Budget	2.87%	$ 16,065

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117115 RECREATION CENTER OPERATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 82,003	$ 78,224	$ 87,869	$ 87,869	$ 85,021	$ 87,925
Equipment	2,704	2,500	5,000	5,000	5,000	10,000
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	158,323	139,187	134,167	134,167	134,167	135,882
Employee Benefits & Taxes	35,975	35,068	36,315	36,315	36,393	37,195
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	279,005	254,979	263,351	263,351	260,581	271,002
Allocated Costs	23,968	20,112	18,644	18,366	19,290	19,886
Total Costs	302,973	275,091	281,995	281,717	279,871	290,888
Revenues:						
Charges for Services	69,347	63,301	64,000	64,000	63,000	66,000
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	69,347	63,301	64,000	64,000	63,000	66,000
Net Cost	$ 233,626	$ 211,790	$ 217,995	$ 217,717	$ 216,871	$ 224,888
Percent of Costs Covered	22.89%	23.01%	22.70%	22.72%	22.51%	22.69%
Net Cost in Tax Dollars	$ 1.68	$ 1.51	$ 1.55	$ 1.55	$ 1.55	$ 1.60

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	3.70%	$ 8,017
Change in 2019 Budget vs 2018 Budget	3.16%	$ 6,893

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117120 RECREATION PROGRAMS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 58,935	$ 62,592	$ 84,042	$ 84,042	$ 63,382	$ 76,934
Equipment	-	-	-	-	-	-
Materials & Supplies	5,949	6,268	8,350	8,480	8,300	8,300
Contractual Costs	124,106	122,451	121,849	121,849	123,849	126,770
Employee Benefits & Taxes	27,189	31,962	38,543	38,543	35,925	50,598
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	216,179	223,273	252,784	252,914	231,456	262,602
Allocated Costs	18,571	17,611	17,896	17,638	17,134	19,270
Total Costs	234,750	240,884	270,680	270,552	248,590	281,872
Revenues:						
Charges for Services	93,464	85,441	104,000	104,000	120,000	116,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	4,525	3,433	2,000	2,000	2,000	2,000
Total Revenues	97,989	88,874	106,000	106,000	122,000	118,000
Net Cost	$ 136,761	$ 152,010	$ 164,680	$ 164,552	$ 126,590	$ 163,872
Percent of Costs Covered	41.74%	36.89%	39.16%	39.18%	49.08%	41.86%
Net Cost in Tax Dollars	$ 0.98	$ 1.08	$ 1.17	$ 1.17	$ 0.90	$ 1.16

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	29.45%	$ 37,282
Change in 2019 Budget vs 2018 Budget	(0.49%)	$ (808)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117121 CAMPS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 279,262	$ 321,582	$ 340,234	$ 340,234	$ 338,386	$ 347,273
Equipment	-	-	-	-	-	-
Materials & Supplies	19,090	18,231	23,025	22,432	22,695	22,905
Contractual Costs	180,544	177,032	190,034	195,128	204,455	199,278
Employee Benefits & Taxes	57,916	68,304	78,084	78,084	76,303	83,978
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	536,812	585,149	631,377	635,878	641,839	653,434
Allocated Costs	46,116	46,154	44,698	44,347	47,514	47,949
Total Costs	582,928	631,303	676,075	680,225	689,353	701,383
Revenues:						
Charges for Services	533,823	532,731	535,000	535,000	528,000	560,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	22,015	20,427	20,000	20,000	20,000	20,000
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	555,838	553,158	555,000	555,000	548,000	580,000
Net Cost	$ 27,090	$ 78,145	$ 121,075	$ 125,225	$ 141,353	$ 121,383
Percent of Costs Covered	95.35%	87.62%	82.09%	81.59%	79.49%	82.69%
Net Cost in Tax Dollars	$ 0.19	$ 0.56	$ 0.86	$ 0.89	$ 1.01	$ 0.86

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(14.13%)	$ (19,970)
Change in 2019 Budget vs 2018 Budget	0.25%	$ 308

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117122 ATHLETICS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 126,791	$ 138,744	$ 144,062	$ 144,062	$ 136,040	$ 151,826
Equipment	-	-	-	-	-	-
Materials & Supplies	39,218	39,141	47,625	51,626	49,925	49,625
Contractual Costs	66,699	64,372	71,230	71,230	71,730	73,259
Employee Benefits & Taxes	57,734	63,997	66,350	66,350	64,484	74,252
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	290,442	306,254	329,267	333,268	322,179	348,962
Allocated Costs	24,951	24,156	23,310	23,242	23,850	25,607
Total Costs	315,393	330,410	352,577	356,510	346,029	374,569
Revenues:						
Charges for Services	148,948	140,728	145,000	145,000	141,212	180,000
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	148,948	140,728	145,000	145,000	141,212	180,000
Net Cost	$ 166,445	$ 189,682	$ 207,577	$ 211,510	$ 204,817	$ 194,569
Percent of Costs Covered	47.23%	42.59%	41.13%	40.67%	40.81%	48.06%
Net Cost in Tax Dollars	$ 1.19	$ 1.35	$ 1.48	$ 1.50	$ 1.46	$ 1.38

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(5.00%)	$ (10,248)
Change in 2019 Budget vs 2018 Budget	(6.27%)	$ (13,008)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117123 TENNIS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 51,041	$ 56,473	$ 61,800	$ 61,800	$ 61,661	$ 64,029
Equipment	2,985	1,300	19,000	42,215	26,000	26,000
Materials & Supplies	5,049	1,396	4,575	6,803	6,800	4,800
Contractual Costs	38,810	36,864	39,787	39,787	39,657	42,553
Employee Benefits & Taxes	14,711	16,738	20,288	20,288	19,997	22,674
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	112,596	112,771	145,450	170,893	154,115	160,056
Allocated Costs	9,673	8,895	10,297	11,918	11,409	11,745
Total Costs	122,269	121,666	155,747	182,811	165,524	171,801
Revenues:						
Charges for Services	73,927	78,758	78,500	78,500	70,500	75,500
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	73,927	78,758	78,500	78,500	70,500	75,500
Net Cost	$ 48,342	$ 42,908	$ 77,247	$ 104,311	$ 95,024	$ 96,301
Percent of Costs Covered	60.46%	64.73%	50.40%	42.94%	42.59%	43.95%
Net Cost in Tax Dollars	$ 0.35	$ 0.31	$ 0.55	$ 0.74	$ 0.68	$ 0.68

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	1.34%	$ 1,277
Change in 2019 Budget vs 2018 Budget	24.67%	$ 19,054

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117124 SPECIAL EVENTS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 41,203	$ 47,045	$ 50,918	$ 50,918	$ 47,693	$ 52,436
Equipment	-	-	-	-	-	-
Materials & Supplies	58,105	64,485	52,600	331,748	62,000	50,000
Contractual Costs	26,133	19,920	24,104	24,104	22,104	22,489
Employee Benefits & Taxes	18,409	20,336	24,133	24,133	23,577	29,054
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	143,850	151,786	151,755	430,903	155,374	153,979
Allocated Costs	12,358	11,972	10,743	30,052	11,502	11,299
Total Costs	156,208	163,758	162,498	460,955	166,876	165,278
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	78,361	77,778	70,600	70,600	63,375	64,000
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	78,361	77,778	70,600	70,600	63,375	64,000
Net Cost	$ 77,847	$ 85,980	$ 91,898	$ 390,355	$ 103,501	$ 101,278
Percent of Costs Covered	50.16%	47.50%	43.45%	15.32%	37.98%	38.72%
Net Cost in Tax Dollars	$ 0.56	$ 0.61	$ 0.65	$ 2.78	$ 0.74	$ 0.72

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(2.15%)	$ (2,223)
Change in 2019 Budget vs 2018 Budget	10.21%	$ 9,380

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117125 SENIOR ADULT PROGRAMS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 72,328	$ 68,345	$ 79,552	$ 79,552	$ 71,626	$ 74,372
Equipment	-	-	-	-	-	-
Materials & Supplies	6,048	4,630	7,050	7,050	7,100	7,100
Contractual Costs	38,937	36,156	38,675	38,675	39,175	39,790
Employee Benefits & Taxes	30,197	32,692	42,596	42,596	34,352	44,062
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	147,510	141,823	167,873	167,873	152,253	165,324
Allocated Costs	12,672	11,186	11,885	11,708	11,271	12,132
Total Costs	160,182	153,009	179,758	179,581	163,524	177,456
Revenues:						
Charges for Services	10,634	9,876	11,000	11,000	10,000	11,000
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	200	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	10,634	10,076	11,000	11,000	10,000	11,000
Net Cost	$ 149,548	$ 142,933	$ 168,758	$ 168,581	$ 153,524	$ 166,456
Percent of Costs Covered	6.64%	6.59%	6.12%	6.13%	6.12%	6.20%
Net Cost in Tax Dollars	$ 1.07	$ 1.02	$ 1.20	$ 1.20	$ 1.10	$ 1.18

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	8.42%	$ 12,932
Change in 2019 Budget vs 2018 Budget	(1.36%)	$ (2,302)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117126 SPECIAL FACILITIES ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	18,088	15,852	15,336	15,336	15,336	15,521
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	18,088	15,852	15,336	15,336	15,336	15,521
Allocated Costs	1,554	1,250	1,086	1,070	1,135	1,139
Total Costs	19,642	17,102	16,422	16,406	16,471	16,660
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	16,423
Intergovernmental	-	-	-	-	-	-
Total Revenues	16,423	16,423	16,423	16,423	16,423	16,423
Net Cost	$ 3,219	$ 679	$ (1)	$ (17)	$ 48	$ 237
Percent of Costs Covered	83.61%	96.03%	100.01%	100.10%	99.71%	98.58%
Net Cost in Tax Dollars	$ 0.02	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	393.75%	$ 189
Change in 2019 Budget vs 2018 Budget	(23800.00%)	$ 238

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117145 RYE TOWN PARK

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	50,000	50,000	-	-	-	50,000
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	50,000	50,000	-	-	-	50,000
Allocated Costs	-	-	-	-	-	-
Total Costs	50,000	50,000	-	-	-	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	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 50,000
Percent of Costs Covered	0.00%	0.00%	100.00%	100.00%	100.00%	0.00%
Net Cost in Tax Dollars	$ 0.36	$ 0.36	$ -	$ -	$ -	$ 0.36

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ 50,000
Change in 2019 Budget vs 2018 Budget	N/A	$ 50,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
RECREATION
117181 RYE NATURE CENTER

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	28,205	28,534	28,438	28,438	28,438	28,404
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	28,205	28,534	28,438	28,438	28,438	28,404
Allocated Costs	2,423	2,251	2,013	1,983	2,105	2,084
Total Costs	30,628	30,785	30,451	30,421	30,543	30,488
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	$ 30,628	$ 30,785	$ 30,451	$ 30,421	$ 30,543	$ 30,488
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.22	$ 0.22	$ 0.22	$ 0.22	$ 0.22	$ 0.22

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(0.18%)	$ (55)
Change in 2019 Budget vs 2018 Budget	0.12%	$ 37

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
YOUTH PROGRAMS
117320 RYE YOUTH COUNCIL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	45,504	50,099	48,000	48,000	51,191	48,000
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	45,504	50,099	48,000	48,000	51,191	48,000
Allocated Costs	-	-	-	-	-	-
Total Costs	45,504	50,099	48,000	48,000	51,191	48,000
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	4,103	-	-	-	3,191	-
Total Revenues	4,103	-	-	-	3,191	-
Net Cost	$ 41,401	$ 50,099	$ 48,000	$ 48,000	$ 48,000	$ 48,000
Percent of Costs Covered	9.02%	0.00%	0.00%	0.00%	6.23%	0.00%
Net Cost in Tax Dollars	$ 0.30	$ 0.36	$ 0.34	$ 0.34	$ 0.34	$ 0.34

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.00%	$ -
Change in 2019 Budget vs 2018 Budget	0.00%	$ -

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
YOUTH PROGRAMS
117321 SOUTH EAST CONSORTIUM

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 5,758	$ 6,291	$ 6,378	$ 6,378	$ 6,378	$ 6,538
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	13,972	13,972	15,000	15,000	13,972	15,000
Employee Benefits & Taxes	2,922	3,031	3,122	3,122	3,327	3,329
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	22,652	23,294	24,500	24,500	23,677	24,867
Allocated Costs	1,946	1,837	1,734	1,709	1,753	1,825
Total Costs	24,598	25,131	26,234	26,209	25,430	26,692
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	$ 24,598	$ 25,131	$ 26,234	$ 26,209	$ 25,430	$ 26,692
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.18	$ 0.18	$ 0.19	$ 0.19	$ 0.18	$ 0.19

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	4.96%	$ 1,262
Change in 2019 Budget vs 2018 Budget	1.75%	$ 458

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
CULTURE
117410 RYE FREE READING ROOM

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	1,195,000	1,230,000	1,285,000	1,285,000	1,285,000	1,295,000
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	1,195,000	1,230,000	1,285,000	1,285,000	1,285,000	1,295,000
Allocated Costs	-	-	-	-	-	-
Total Costs	1,195,000	1,230,000	1,285,000	1,285,000	1,285,000	1,295,000
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	$ 1,195,000	$ 1,230,000	$ 1,285,000	$ 1,285,000	$ 1,285,000	$ 1,295,000
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 8.57	$ 8.76	$ 9.14	$ 9.14	$ 9.18	$ 9.21

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.78%	$ 10,000
Change in 2019 Budget vs 2018 Budget	0.78%	$ 10,000

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
CULTURE
117450 SQUARE HOUSE MUSEUM

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	23,413	27,510	35,000	35,000	29,750	20,500
Contractual Costs	70,938	51,675	49,894	49,894	49,894	56,507
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	94,351	79,185	84,894	84,894	79,644	77,007
Allocated Costs	8,105	6,246	6,010	5,921	5,896	5,651
Total Costs	102,456	85,431	90,904	90,815	85,540	82,658
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	$ 102,456	$ 85,431	$ 90,904	$ 90,815	$ 85,540	$ 82,658
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.74	$ 0.61	$ 0.65	$ 0.65	$ 0.61	$ 0.59

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(3.37%)	$ (2,882)
Change in 2019 Budget vs 2018 Budget	(9.07%)	$ (8,246)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CULTURE & RECREATION
CULTURE
117460 RYE ARTS CENTER

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	7,205	7,264	7,247	7,247	7,247	7,218
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	7,205	7,264	7,247	7,247	7,247	7,218
Allocated Costs	619	573	513	505	536	530
Total Costs	7,824	7,837	7,760	7,752	7,783	7,748
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	$ 7,824	$ 7,837	$ 7,760	$ 7,752	$ 7,783	$ 7,748
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.06	$ 0.06	$ 0.06	$ 0.06	$ 0.06	$ 0.06

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(0.45%)	$ (35)
Change in 2019 Budget vs 2018 Budget	(0.15%)	$ (12)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
GENERAL ENVIRONMENT
118020 PLANNING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 196,391	$ 191,908	$ 200,682	$ 200,682	$ 193,655	$ 204,033
Equipment	400	179	1,500	1,500	1,500	1,000
Materials & Supplies	1,734	3,286	8,450	5,850	2,950	4,950
Contractual Costs	14,673	40,008	28,961	31,561	31,561	28,269
Employee Benefits & Taxes	111,719	111,040	124,615	124,615	123,060	129,326
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	324,917	346,421	364,208	364,208	352,726	367,578
Allocated Costs	27,912	27,324	25,784	25,400	26,112	26,973
Total Costs	352,829	373,745	389,992	389,608	378,838	394,551
Revenues:						
Charges for Services	39,881	74,633	71,175	71,175	44,700	44,700
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	6,600	7,500	8,000	8,000	10,000	10,000
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	46,481	82,133	79,175	79,175	54,700	54,700
Net Cost	$ 306,348	$ 291,612	$ 310,817	$ 310,433	$ 324,138	$ 339,851
Percent of Costs Covered	13.17%	21.98%	20.30%	20.32%	14.44%	13.86%
Net Cost in Tax Dollars	$ 2.20	$ 2.08	$ 2.21	$ 2.21	$ 2.32	$ 2.42

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	4.85%	$ 15,713
Change in 2019 Budget vs 2018 Budget	9.34%	$ 29,034

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
SANITATION
118120 SANITARY SEWERS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 177,144	$ 180,621	$ 182,689	$ 182,689	$ 158,846	$ 149,113
Equipment	2,359	-	11,000	6,000	11,000	10,000
Materials & Supplies	25,255	30,370	32,965	32,965	31,800	51,800
Contractual Costs	30,812	50,448	54,155	59,155	55,155	37,980
Employee Benefits & Taxes	106,936	109,129	136,107	136,107	125,023	116,005
Other Financing Uses	20,657	20,730	21,103	21,103	21,103	21,229
Total Expenditures	363,163	391,298	438,019	438,019	402,927	386,127
Allocated Costs	31,198	30,864	31,009	30,548	29,828	28,334
Total Costs	394,361	422,162	469,028	468,567	432,755	414,461
Revenues:						
Charges for Services	-	-	-	-	-	-
Charges to Other Governments	5,460	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	5,460
Net Cost	$ 388,901	$ 416,702	$ 463,568	$ 463,107	$ 427,295	$ 409,001
Percent of Costs Covered	1.38%	1.29%	1.16%	1.17%	1.26%	1.32%
Net Cost in Tax Dollars	$ 2.79	$ 2.97	$ 3.30	$ 3.29	$ 3.05	$ 2.91

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(4.28%)	$ (18,294)
Change in 2019 Budget vs 2018 Budget	(11.77%)	$ (54,567)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
SANITATION
118140 STORM DRAINS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 80,986	$ 82,853	$ 86,455	$ 86,455	$ 79,849	$ 78,372
Equipment	-	-	-	-	-	-
Materials & Supplies	1,025	1,149	3,050	15,050	15,050	3,050
Contractual Costs	32,055	37,409	49,010	37,010	36,615	49,293
Employee Benefits & Taxes	49,524	50,601	61,667	61,667	54,821	57,345
Other Financing Uses	90,188	90,452	90,927	90,927	90,927	91,612
Total Expenditures	253,778	262,464	291,109	291,109	277,262	279,672
Allocated Costs	21,801	20,702	20,609	20,302	20,525	20,523
Total Costs	275,579	283,166	311,718	311,411	297,787	300,195
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	$ 275,579	$ 283,166	$ 311,718	$ 311,411	$ 297,787	$ 300,195
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 1.98	$ 2.02	$ 2.22	$ 2.21	$ 2.13	$ 2.13

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.81%	$ 2,408
Change in 2019 Budget vs 2018 Budget	(3.70%)	$ (11,523)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
SANITATION
118160 REFUSE & GARBAGE

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 884,938	$ 858,278	$ 860,307	$ 860,307	$ 430,135	$ 632,836
Equipment	-	-	-	-	-	-
Materials & Supplies	233,259	225,163	256,500	256,500	256,500	281,500
Contractual Costs	327,471	349,138	347,128	347,128	347,128	366,087
Employee Benefits & Taxes	744,552	755,616	872,167	872,167	634,168	677,077
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	2,190,220	2,188,195	2,336,102	2,336,102	1,667,931	1,957,500
Allocated Costs	188,154	172,595	165,384	162,922	123,474	143,643
Total Costs	2,378,374	2,360,790	2,501,486	2,499,024	1,791,405	2,101,143
Revenues:						
Charges for Services	110	210	1,500	1,500	250	250
Charges to Other Governments	3,500	3,500	3,500	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	37,645
Intergovernmental	-	-	-	-	-	-
Total Revenues	41,255	41,355	42,645	42,645	41,395	41,395
Net Cost	$ 2,337,119	$ 2,319,435	$ 2,458,841	$ 2,456,379	$ 1,750,010	$ 2,059,748
Percent of Costs Covered	1.73%	1.75%	1.70%	1.71%	2.31%	1.97%
Net Cost in Tax Dollars	$ 16.77	$ 16.52	$ 17.48	$ 17.46	$ 12.50	$ 14.64

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	17.70%	$ 309,738
Change in 2019 Budget vs 2018 Budget	(16.23%)	$ (399,093)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
SANITATION
118161 RECYCLING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 324,952	$ 322,044	$ 331,497	$ 331,497	$ 314,862	$ 278,026
Equipment	-	-	-	-	-	-
Materials & Supplies	30,433	2,957	10,000	10,000	10,000	10,000
Contractual Costs	196,356	166,022	172,324	169,824	172,324	187,756
Employee Benefits & Taxes	266,993	278,888	328,086	328,086	288,942	271,674
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	818,734	769,911	841,907	839,407	786,128	747,456
Allocated Costs	70,335	60,727	59,603	58,541	58,196	54,849
Total Costs	889,069	830,638	901,510	897,948	844,324	802,305
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	2,720	3,181	11,000	11,000	4,000	4,000
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	2,720	3,181	11,000	11,000	4,000	4,000
Net Cost	$ 886,349	$ 827,457	$ 890,510	$ 886,948	$ 840,324	$ 798,305
Percent of Costs Covered	0.31%	0.38%	1.22%	1.23%	0.47%	0.50%
Net Cost in Tax Dollars	$ 6.36	$ 5.89	$ 6.33	$ 6.31	$ 6.00	$ 5.68

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(5.00%)	$ (42,019)
Change in 2019 Budget vs 2018 Budget	(10.35%)	$ (92,205)

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
SANITATION
118170 STREET CLEANING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 34,159	$ 34,431	$ 35,131	$ 35,131	$ 36,291	$ 38,638
Equipment	-	-	-	-	-	-
Materials & Supplies	3,260	6,648	4,000	7,000	4,000	7,000
Contractual Costs	708	7,934	8,147	8,147	8,147	8,366
Employee Benefits & Taxes	21,349	21,881	17,511	17,511	24,428	19,010
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	59,476	70,894	64,789	67,789	72,866	73,014
Allocated Costs	5,109	5,592	4,587	4,728	5,394	5,358
Total Costs	64,585	76,486	69,376	72,517	78,260	78,372
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	$ 64,585	$ 76,486	$ 69,376	$ 72,517	$ 78,260	$ 78,372
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.46	$ 0.54	$ 0.49	$ 0.52	$ 0.56	$ 0.56

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	0.14%	$ 112
Change in 2019 Budget vs 2018 Budget	12.97%	$ 8,996

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

HOME AND COMMUNITY SERVICES
COMMUNITY ENVIRONMENT
118510 COMMUNITY BEAUTIFICATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 415,936	$ 515,334	$ 545,189	$ 545,189	$ 635,387	$ 844,205
Equipment	202	658	5,000	9,148	9,500	7,000
Materials & Supplies	19,069	29,749	28,500	32,000	34,000	27,500
Contractual Costs	171,776	152,516	148,513	147,513	148,513	162,208
Employee Benefits & Taxes	230,735	299,028	307,461	307,461	301,541	566,871
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	837,718	997,285	1,034,663	1,041,311	1,128,941	1,607,784
Allocated Costs	71,965	78,662	73,249	72,622	83,573	117,980
Total Costs	909,683	1,075,947	1,107,912	1,113,933	1,212,514	1,725,764
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	$ 909,683	$ 1,075,947	$ 1,107,912	$ 1,113,933	$ 1,212,514	$ 1,725,764
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 6.53	$ 7.66	$ 7.88	$ 7.92	$ 8.66	$ 12.27

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	42.33%	$ 513,250
Change in 2019 Budget vs 2018 Budget	55.77%	$ 617,852

CITY OF RYE, NEW YORK
GENERAL FUND
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HOME AND COMMUNITY SERVICES
COMMUNITY ENVIRONMENT
118511 RODENT & INSECT CONTROL

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 6,470	$ 6,480	$ 6,520	$ 6,520	$ 6,520	$ 6,520
Equipment	-	-	-	-	-	-
Materials & Supplies	-	200	150	150	150	150
Contractual Costs	120	203	205	205	205	212
Employee Benefits & Taxes	4,049	4,113	5,345	5,345	4,555	5,663
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	10,639	10,996	12,220	12,220	11,430	12,545
Allocated Costs	914	867	865	852	846	921
Total Costs	11,553	11,863	13,085	13,072	12,276	13,466
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	$ 11,553	$ 11,863	$ 13,085	$ 13,072	$ 12,276	$ 13,466
Percent of Costs Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Cost in Tax Dollars	$ 0.08	$ 0.08	$ 0.09	$ 0.09	$ 0.09	$ 0.10

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	9.69%	$ 1,190
Change in 2019 Budget vs 2018 Budget	2.91%	$ 381

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HOME AND COMMUNITY SERVICES
COMMUNITY ENVIRONMENT
118560 SHADE TREE SERVICES

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 311,933	$ 315,932	$ 322,613	$ 322,613	$ 304,525	$ 263,038
Equipment	-	-	-	-	-	-
Materials & Supplies	12,837	9,990	14,600	14,600	15,100	16,600
Contractual Costs	94,670	101,068	102,979	102,979	102,979	108,333
Employee Benefits & Taxes	212,408	206,964	253,230	253,230	218,650	221,598
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	631,848	633,954	693,422	693,422	641,254	609,569
Allocated Costs	54,280	50,004	49,091	48,360	47,471	44,731
Total Costs	686,128	683,958	742,513	741,782	688,725	654,300
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	2,150	4,155	-	-	850	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	2,150	4,155	-	-	850	-
Net Cost	$ 683,978	$ 679,803	$ 742,513	$ 741,782	$ 687,875	$ 654,300
Percent of Costs Covered	0.31%	0.61%	0.00%	0.00%	0.12%	0.00%
Net Cost in Tax Dollars	$ 4.91	$ 4.84	$ 5.28	$ 5.27	$ 4.92	$ 4.65

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	(4.88%)	$ (33,575)
Change in 2019 Budget vs 2018 Budget	(11.88%)	$ (88,213)

CITY OF RYE, NEW YORK
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HOME AND COMMUNITY SERVICES
NATURAL RESOURCES
118710 CONSERVATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	4,318	4,653	4,889	4,889	4,743	4,982
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	4,318	4,653	4,889	4,889	4,743	4,982
Allocated Costs	371	367	346	341	351	366
Total Costs	4,689	5,020	5,235	5,230	5,094	5,348
Revenues:						
Charges for Services	-	550	-	-	-	-
Charges to Other Governments	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Licenses & Permits	1,575	1,550	1,000	1,000	1,200	1,000
Fines and Forfeitures	-	-	-	-	-	-
Sale of Property and Compensation for Loss	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total Revenues	1,575	2,100	1,000	1,000	1,200	1,000
Net Cost	$ 3,114	$ 2,920	$ 4,235	$ 4,230	$ 3,894	$ 4,348
Percent of Costs Covered	33.59%	41.83%	19.10%	19.12%	23.56%	18.70%
Net Cost in Tax Dollars	$ 0.02	$ 0.02	$ 0.03	$ 0.03	$ 0.03	$ 0.03

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	11.66%	$ 454
Change in 2019 Budget vs 2018 Budget	2.67%	$ 113

CITY OF RYE, NEW YORK
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HOME AND COMMUNITY SERVICES
NATURAL RESOURCES
118760 DISASTER PREPAREDNESS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Contractual Costs	-	-	-	-	-	-
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Allocated Costs	-	-	-	-	-	-
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%	100.00%
Net Cost in Tax Dollars	$ -	$ -	$ -	$ -	$ -	$ -

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	N/A	$ -
Change in 2019 Budget vs 2018 Budget	N/A	$ -

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INTERFUND TRANSFERS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Transfers Out:						
Capital Projects Fund	1,980,000	1,440,000	1,550,000	2,450,000	2,450,000	3,130,000
Building & Vehicle Fund	87,000	45,000	170,000	179,135	179,135	50,000
Total Transfers Out	2,067,000	1,485,000	1,720,000	2,629,135	2,629,135	3,180,000
Transfers In:						
Cable TV Fund	-	25,000	25,000	25,000	25,000	25,000
Capital Projects Fund	-	-	-	-	-	-
Building & Vehicle Fund	-	-	-	-	-	-
K.T. Woods Fund	-	-	-	-	-	-
Total other financing sources	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Percent of Costs Covered	0.00%	1.68%	1.45%	0.95%	0.95%	0.79%
Net Cost	$ 2,067,000	$ 1,460,000	$ 1,695,000	$ 2,604,135	$ 2,604,135	$ 3,155,000
Net Cost in Tax Dollars	$ 14.83	$ 10.40	$ 12.05	$ 18.51	$ 18.61	$ 22.43

	Percent	Dollar
Change in 2019 Budget vs 2018 Forecast	21.15%	$ 550,865
Change in 2019 Budget vs 2018 Budget	86.14%	$ 1,460,000

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FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
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	2016	700.00	700.00
Single Family Appeals	197-84	2016	500.00	500.00
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	120.00
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	2014	100.00	120.00
GENERAL				
Building Permits (1) - minimum fee	68-12	2011	75.00	100.00
Building Permits (2a) - add'l charge per $1,000 est. work (residential)	68-12	2013	17.00	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	2016	1,500.00	1,500.00
Certificate for Commercial Buildings	68-12	2011	175.00	225.00
Certificate of Occupancy: to be paid with application for building permit	68-12	2011	100.00	125.00
Changes in Approved Plans	68-12	2016	500.00	550.00
Demolition Permits - Commercial and residential structures	68-12	2010	2,000.00	2,500.00
Demo Pmts - In-ground pools tennis crts detached garages	68-12	2010	750.00	900.00
Demo Pmts - Sheds, above ground pools, pool decks, gazebo	68-12	2011	200.00	225.00
Fence Permit	68-12	2016	100.00	115.00
Generator Permit	68.-12	2014	300.00	400.00
Sign Permit	68-12	2016	100.00	125.00
New Certificate for old buildings	68-12	2016	300.00	350.00
Pre-date letters		2016	200.00	225.00
Rock Removal / Chipping		2016	250.00	500.00
Roof Replacement		2016	175.00	200.00
Change of Occupancy		2016	175.00	200.00

FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
PLUMBING				
Oil or gas heating permits in existing building w/o building permit required:				
New heating equipment installation or replacement	68-12	2013	150.00	200.00
Plumbing - No building permit required (min)	68-12	2016	200.00	200.00
Plumbing - for each fixture above 5	68-12	2011	5.00	5.00
Sewer or storm drain connection (per)	68-12	2016	100.00	100.00
CITY CLERK				
FIRE PREVENTION				
Explosive Inspection Fee	98-41	2005	115.00	REMOVE
Fireworks Display (each)	98-45	2010	750.00	1,000.00
Installation of liquefied petroleum gas	98-82	2005	57.00	REMOVE
Place of assembly 100 or more people	98-101	2005	115.00	350.00
Storage of Flammable liquids (permits & insp.)	98-51	2005	115.00	REMOVE
Storage of lumber (in excess of 100,000 bd. ft.)	98-85	2005	57.00	REMOVE
Storage of underground tanks <1100 gal.(permits & insp.)	98-57	2005	57.00	REMOVE
Storage of underground tanks >1100 gal. (permits & insp.)		2005	115.00	REMOVE
Welding & cutting	98-130	2001	55.00	REMOVE
GENERAL				
Auctioneer	56-3	2010	500.00	750.00
Birth Certificate	NYS-Governed		10.00	10.00
Blasting Permit	98-41	2018	750.00	1,500.00
Cabaret	50-5	2012	200.00	750.00
Christmas Tree Sale Refundable Bond	98-124	2001	45.00	45.00
Christmas Tree Sales: Inspection	98-124	2003	100.00	100.00
Code of the City of Rye	AT-COST	2005	300.00	400.00
Code of the City of Rye - Supplement		2005	n/a	n/a
Codes: Zoning	AT-COST	2005	n/a	REMOVE
Coin operated Dry Cleaning Establishment	98-29	2005	n/a	n/a
Coin operated Laundry: Establishment	98-36	2005	n/a	n/a
Death Transcript	NYS-Governed		10.00	10.00
Dog License: Neutered Dog - Owner's Cost	76-5	2015	15.00	21.00
Breakdown of Owner's Cost:				
City of Rye Fee	76-5	2015	14.00	20.00
NYS Fee	NYS-Governed		1.00	1.00
Off Leash Fee (Rye Town Park)		2016	25.00	30.00
Dog License: Non-Neutered Dog - Owner's Cost		2015	23.00	28.00
Breakdown of Owner's Cost:				
City of Rye Fee	76-5	2015	20.00	25.00
NYS Fee	NYS-Governed		3.00	3.00
Dog Redemption: with current license	76-4	1977	n/a	n/a
Dog Redemption: without current license	76-4	1977	n/a	n/a
Dry Cleaning Establishment	98-22	2005	90.00	100.00
Debris Collection Container:	167-14	2001	40.00	40.00
Filming: Private Property Per Day	93-6	2016	800.00	1,000.00
Filming: Public Property (Maximum)	93-6	2012	25,000.00	30,000.00
Filming: Public Property (Minimum)	93-6	2001	1,600.00	1,800.00
Junk Merchant: Establish place of business	113-4	2005	n/a	n/a
Junk Peddler	113-4	2005	n/a	n/a

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FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
Laundromat	121-4	2005	n/a	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	500.00
Additional Permit Issued		2013	75.00	REMOVE
Lost Permit Replacement		2013	5.00	REMOVE
Sign posting @ Boston Post Road & Cross Street		2018	40.00	40.00
Tourist Park or Camp App. 5 units or less	157-9	2001	n/a	n/a
Tourist Park or Camp App. 6 units or less	157-9	2001	n/a	n/a
Tourist Park or Camp license (per unit)	157-12	2001	n/a	n/a
MECHANICAL INSTALLATION LICENSE				
Gas Heat	68-12	2012	150.00	250.00
Oil Heat	68-12	2012	150.00	250.00
MISCELLANEOUS LICENSES				
Bowling Alleys	50-5	2005	n/a	n/a
Circus	50-5	2005	n/a	n/a
Driving Range	50-5	2005	n/a	n/a
Miniature Golf	50-5	2005	n/a	n/a
Moving Picture House	50-5	2005	n/a	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	n/a	n/a
Skating Rink	50-5	2012	n/a	n/a
Taxi Cab License	180-12	2012	130.00	175.00
Taxi Driver License	180-8	2012	75.00	100.00
Theater	50-5	2005	n/a	n/a
PARKING				
Non-Resident Commuter (Includes Tax)	191-47	2014	760.00	874.00
Resident Commuter (Includes Tax)	191-47	2014	760.00	874.00
Merchant Parking: Full Year (Non-Taxable)	191-47	2017	500.00	500.00
Merchant Parking: 6 Months (Non-Taxable)	191-47	NEW	n/a	300.00
Taxi Stall Rental (Plus tax)	2005	2016	1,050.00	1,050.00
Guest Parking Overnight (max. 14 days per night)		2014	15.00	25.00
Replacement Sticker (without old sticker)	191-47	2017	300.00	n/a
Replacement Sticker (with old sticker)	191-47	2017	20.00	n/a
Resident All Day/All Night	191-47	2017	900.00	900.00
Resident All Day/All Night: 6 Months	191-47	NEW	n/a	500.00
Resident All Night	191-47	2017	480.00	480.00
Snow Field Parking		2016	200.00	300.00
Special Permits (Theo. Fremd Lot)*		2003	n/a	200.00
Commuter Parking Waitlist Fee (One-time Fee)		2017	100.00	100.00
Commuter Meters - Daily Rate (12 hours)		2013	5.00	7.00
Paystation rate per hour		2012	1.00	1.00
Additional Car on Permit		2018	n/a	20.00

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FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
ENGINEERING				
GENERAL				
Constructed or Replaced Curb		2014	50.00	50.00
Constructed or Replaced Depressed Curb (min)		2014	50.00	n/a
Constructed or Replaced Driveway (min)		2014	50.00	50.00
Constructed or Replaced Sidewalks (min)	167-8	2014	50.00	50.00
Construction Debris Containers (per day)	167-14	2014	100.00	250.00
Street Obstructions, Storage of Materials, Operating Machinery, loading & unloading, scaffolding & bridging	167-13	2014	150.00	250.00
Street Opening: Curbing-Asphalt/Concrete/Flag		2014	250.00	n/a
Street Opening: Sidewalk Area-Asphalt/Concrete/Flag		2014	250.00	n/a
Street Opening: Street Area-Asphalt	167-9	2014	250.00	500.00
Street Opening: Street Area-Concrete		2014	250.00	n/a
Street Opening: Test Holes (keyhole method) (each)	167-9	2014	250.00	n/a
Street Opening: Unpaved Areas		2014	250.00	250.00
Street Opening Permit Surcharge		2014	200.00	500.00
Street Opening Public Service Fee(per LF, over 72 FT length)	167-9	2014	5.00	n/a
Surface Water Control Application fee (Stand Alone)	173-9	2013	200.00	500.00
STREETS/SIDEWALKS				
Construction Manhole/Catch Basin (min)		2012	180.00	250.00
Driving Pipes (min)		2012	100.00	n/a
Install Underground Tank/Vault (min)		2012	110.00	n/a
Plumbing Connection to Structures: Manholes/Catch Basin (min)	1.67	2012	45.00	250.00
Plumbing Connection to Structures: Sewer or Drain Line (min)		2012	35.00	250.00
FIRE				
GENERAL				
Inspection Fee (per inspection)		2018	150.00	200-300
Return Inspection		2012	50.00	150.00
Tank Removal Inspection		2010	100.00	150-200
PLANNING				
COASTAL ZONE MANAGEMENT				
Waterfront Consistency Review Application	73-6	2012	825.00	950.00
GENERAL				
Copies of Subdivision or site plans - complete sets only (per sheet)		2012	12.00	15.00
Informal review	197-84.F. (1) (A)	2012	n/a	n/a
Preliminary Application (up to 10 parking spaces)	197-84.F. (1) (B)	2013	1,000.00	1,125.00
Preliminary Application - Add'l charge per required parking space over 10 spaces		2012	n/a	n/a
Modification or Extension of Preliminary Application	197-84.F. (1) (D)	2012	n/a	n/a
Final Application (up to 10 parking spaces)	197-84.F. (1) (C)	2013	1,300.00	1,500.00
Final Application - Add'l charge per required parking space over 10		2012	n/a	n/a

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FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
Modification or Extension of Preliminary Application	197-84.F. (1) (G)	2012	n/a	n/a
Inspection Fee (Fee + 7.0% cost of improvement)	197-84.F. (1) (H)	2012	550.00	650.00
Construction and Use without prior approval	197-84.F. (1) (J)	2013	2,800.00	3,500.00
Modification of Tree Preservation Plan				
by the City Planner		2012	500.00	500.00
Tree Replacement, fee in lieu of	170-15.D. (9)	2013	1,900.00	1,900.00
SUBDIVISION REVIEW				
Informal Review	170-5.D.	2013	675.00	750.00
Preliminary Application	170-6.B. (4)	2012	825.00	950.00
Preliminary Application - Add'l charge per lot		2012	390.00	450.00
Waiver of Preliminary Application - Add'l charge per lot		2012	n/a	n/a
Modification or Extension of Preliminary Application	170-11.B.	2012	n/a	n/a
Final Application	170-7.A.	2012	1,120.00	1,300.00
Final Application - Add'l charge per lot		2012	385.00	450.00
Modification or Extension of Final Application	170-11.B.	2012	n/a	n/a
Waiver of Penalty Application	170-7.A.	2012	n/a	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	650.00
Modification of Tree Preservation Plan by City Planner		2012	500.00	575.00
Tree Replacement, fee in lieu of	170-17.A.(1)	2013	1,900.00	2,200.00
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	0.17
R-2 One Family District			0.25	0.30
R-3 One Family District			0.35	0.42
R-3 One Family District (Floodplain)			0.25	0.30
R-4 One Family District			0.40	0.48
R-4 One Family District (Floodplain)			0.25	0.30
R-5 One Family District			0.49	0.59
R-5 One Family District (Floodplain)			0.25	0.30
R-6 One Family District			0.57	0.69
R-6 One Family District (Floodplain)			0.25	0.30
RT Two-Family district (1 and 2 Family Residence)			0.57	0.69
RS School & Church District (1 Family Residence)			0.35	0.42
RA-1 District (1 Family Residence)			0.57	0.69
RA-1 District (2 Family Residence)			0.41	0.50
RA-2 District (1 Family Residence)			0.57	0.69
RA-2 District (2 Family Residence)			0.49	0.59
RA-3 District (1 and 2 Family Residence)			0.57	0.69
RA-4 District (1 and 2 Family Residence)			0.57	0.69
B-1 Business District (1 and 2 Family Residence)			0.57	0.69
Apportionment Application	170-11.C.	2012	650.00	750.00
Construction and Use without prior approval	170-6.B.	2006	2,730.00	3,500.00
RE-ZONING APPLICATIONS		2013	1,300.00	1,500.00
WETLANDS/WATER COURSES				
Application Fee	195	2012	985.00	1,100.00
Inspection Fee	195	2012	550.00	600.00
Appeal of Determination	195	2012	550.00	650.00
Extension of Prior Approval		2012	600.00	700.00
Outdoor Dining Fee		2009	500.00	650.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
POLICE				
ALARMS				
Alarms permit - Fire/Burglar - New Permit - Resiential	46.5	2017	50.00	100.00
Alarms permit - Fire/Burglar - Annual Renewal - Residential	46-5	2006	35.00	50.00
Alarms permit - Fire/Burglar - New Permit - Commercial	46-5	2017	100.00	150.00
Alarms permit - Fire/Burglar - Annual Renewal - Commercial	46-5	2017	50.00	100.00
False alarm: 2nd call per annum*(Requires change to Code)	46-8	2010	50.00	100.00
False alarm: 3rd, 4th call each per annum		2003	100.00	150.00
False alarm: over 4 per annum		2003	200.00	200.00
GENERAL				
Auxiliary Police Services Event Fee		2012	200.00	OMIT
Motor vehicle accident reports (available online)		2016	10.00	25.00
Flash Drive option for digital photos		2016	25.00	25.00
Good Conduct Certificates		2012	75.00	100.00
Mooring Permits (per permit)		2003	150.00	150.00
Police report copies (per copy, victims of crimes no charge)		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
LOCAL ORDINANCE				
Failure to shovel snow after a storm	167-48	2011	50.00	75.00
BILLABLE OVERTIME HOURLY RATES:				
Police Lieutenants		2016	142.00	142.00
Police Sergeants		2016	134.00	134.00
Police Officers		2016	118.00	118.00
Parking Enforcement Officers		2016	76.00	76.00
Parking Enforcement Officers - Double Time		2016	102.00	102.00
PUBLIC WORKS				
GENERAL				
Collection of bulky metals at curbside (minimum)	157-34	2012	35.00	n/a
Collection of bulky waste in excess of 2 cubic yards (min)	157-34	2012	35.00	50.00
Penalty for amounts not paid within 60 days	157-34	2001	25.00	50.00
Penalty for amounts not paid within 90 days	157-34	2001	25.00	50.00
Add'l penalty for amounts not paid if collection by levy is required	157-34	2001	25.00	50.00

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
RECREATION				
ATHLETIC FIELD USE SURCHARGE (per person/per prog)		2011	15.00	20.00
BUILDING FEES				
*Descriptions changed to be more relevant to Rec facilities				
Lower Level Multi Purpose Room (per hour)* # ^ |		2017	110.00	110.00
Upper Level Rooms (per hour) * # |		2017	90.00	90.00
Lower Level Multi Purpose Room: Non-Profit (per hour)		2018	90.00	90.00
Upper Level Rooms: Non-Profit Rate (per hour)		2017	70.00	70.00
Lower Level Multi Purpose Room Event Party (4 Hours)		2011	575/675	575/700
Birthday Party: Basic Program Restricted time frame (2 hrs)		2018	225/350	225/350
Upper Level Room Event Party: (4 hours)		2011	475/575	475/600
Maintenance Coverage (per hour) Full-time		2014	60.00	60.00
Maintenance Coverage (per hour) Part-time		2014	40.00	40.00
Alcohol Permit Fee - Event Parties		2017	75.00	75.00
Event Party Security Deposit (Refundable)		2014	150.00	150.00
*Long - term rentals receive a discounted rate to be determined by the Superintendent of Recreation				
^High School Booster Clubs receive discounted rate room rental for sports dinners - birthday party rate				
| Community Groups do not pay for room rentals during regular business hours; community groups include but are not limited to: scouts, republican and democratic clubs, garden clubs, Women's Club of Rye, Rye Auxilliary Police, Rye Fire Department				
# Each school receives one free room rental as a sponsorship towards their school fund raiser				
DAY CAMP				
Day Camp - 2 week full day session (resident)		2018	565.00	570.00
Day Camp - 6 week basic (non-resident)		2018	1,640.00	1,660.00
Day Camp - 6 week basic (resident)		2018	820.00	830.00
Day Camp - 6 week extended program (resident)		2012	n/a	n/a
Day Camp - Swim group		2014	85.00	90.00
Day Camp - Swim lessons (with group)		2016	125.00	130.00
Kiddy Camp (resident)		2018	760.00	770.00
Kiddy Camp - 2 week session (resident)		2012	n/a	n/a
Registration fee after deadline		2015	25% Inc	25% Inc
Camp 78 - 5-day week		2018	275.00	325.00
Camp 78 - 4-day week		2018	230.00	260.00
Camp Withdrawal Fee		2014	25% of Fee	25% of Fee
INDOOR RECREATION				
Daily Fees (resident/non-resident)		2010	5.00/10.00	5.00
OUTDOOR RECREATION				
All day field permit (10am-6pm)		2011	700.00	700.00
Field permit (2 hrs.) *		2011	200.00	250.00
Field/Facility Use - Basketball - Outdoor lights (2hrs)		2009	160.00	160.00
Softball - Men's Adult (per team)		2018	400.00	420.00
Softball - Woman's Adult (per team)		2018	350.00	370.00
Movie Shoot parking lot rental per lot (per day)		2016	1,200.00	2,000.00
*50% Reduced rate available if facility does not require field prep				
PICNIC				
Non-profit/Sport League Groups		2012	50.00	50.00
Refundable Deposit (Part of Fee)		2015	100.00	n/a
Weekday Picnic (4-Dark)		2011	165.00	175.00
Up to 75 (Resident/Non Resident)		2017	225/350	225/350
75 to 150 (Resident/Non Resident)		2017	425/550	425/550
| Free events for City of Rye organizations such as Rye Auxiliary Police and Rye Fire Deparment				

CITY OF RYE, NEW YORK
GENERAL FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

FEE SCHEDULE

FEE DESCRIPTION	CITY CODE	LAST CHANGED	2018	2019
TENNIS				
Permit - Adult (19 & over)		2011	110.00	120.00
Permit - Family (max. 5)		2011	285.00	n/a
Permit - Individual (non-resident)		2011	220.00	240.00
Permit - Junior (6-18 years)		2011	60.00	70.00
Permit - Senior (60+)		2011	75.00	80.00
Daily Fee (resident only; Adult/Junior or Senior)		2014	13.00/8.00	13.00/8.00
Guest of Permit Holder - Hourly fee (Adult/Junior or Senior)		2014	13.00/8.00	13.00/8.00
Private lessons: Per half hour		2017	40.00	60.00
Private lessons: Per hour		2017	55.00	75.00
Non-Resident Senior		2014	150.00	160.00
Clinic - Adult Tennis (Per class)		2017	25.00	25.00
Clinic - Child Tennis (Per class)		2017	23.00	23.00

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 and Verizon. 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.

RTV 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, 2019

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.

2018 Accomplishments

- Complete technical audit, financial audit and needs assessment for use in negotiations
- Upgrade of Government play-out server (Tightrope) to high definition in City Hall
- Expanded programming to include more productions by and for Rye residents, including RyeWitness News, Rye Views and Rye not for profit events

2019 Highlights

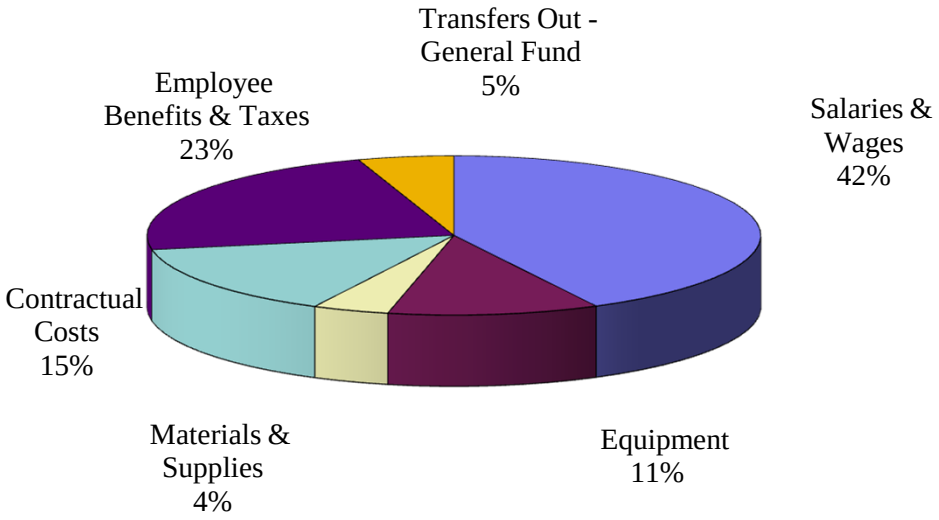
- Expansion of class offerings, which foster community expression, and further develops residents' technical skills and media awareness.
- Additional government TV programs focused on Rye City Council
- Negotiate new franchise agreements with Altice and Verizon
- Update IMA with school

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 456,541	$ 432,000	$ 450,050	$ 449,000	3.94%
Total Expenditures	405,191	1,048,500	422,029	495,335	-52.76%
Net Margin	$ 51,350	$ (616,500)	$ 28,021	$ (46,335)	N/A

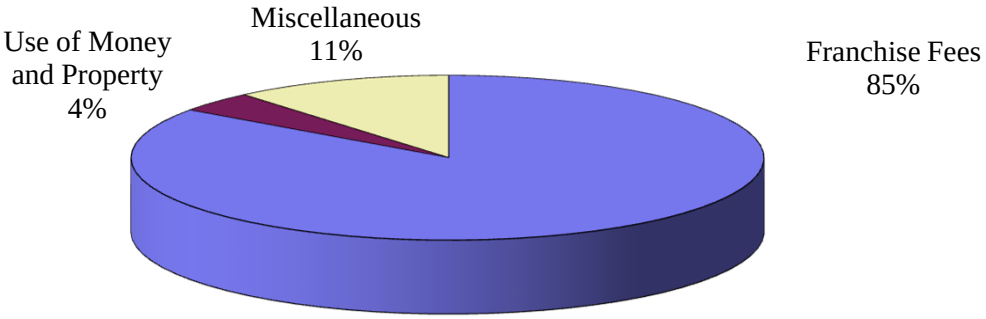
List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Cable TV	2	1	2
Department Total	2	1	2

CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

257400 RTV OPERATIONS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 155,307	$ 189,096	$ 207,263	$ 207,263	$ 167,174	$ 209,781
Equipment	35,477	41,836	577,430	579,481	55,000	55,000
Materials & Supplies	10,816	10,465	19,000	19,691	19,791	19,900
Contractual Costs	16,338	57,798	70,640	129,822	83,544	72,531
Employee Benefits & Taxes	60,246	80,996	87,243	87,243	71,520	113,123
Transfers Out - General Fund	-	25,000	25,000	25,000	25,000	25,000
Total Costs	278,184	405,191	986,576	1,048,500	422,029	495,335
Revenues:						
Franchise Fees	393,884	404,563	380,000	380,000	380,000	380,000
Charges for Services	1,575	-	1,000	1,000	1,950	1,000
Use of Money and Property	1,447	1,928	1,000	1,000	18,000	18,000
Miscellaneous	50,000	50,050	50,000	50,000	50,100	50,000
Total Revenues	446,906	456,541	432,000	432,000	450,050	449,000
Net Margin	168,722	51,350	(554,576)	(616,500)	28,021	(46,335)
Assigned Fund Balance, January 1	826,564	995,286	1,046,636	1,046,636	1,046,636	1,074,657
Assigned Fund Balance, December 31	$ 995,286	$1,046,636	$ 492,060	$ 430,136	$1,074,657	$1,028,322
Percent of Costs Covered	160.65%	112.67%	43.79%	41.20%	106.64%	90.65%

In fiscal 2019 the Cable TV Fund will cover 90.65% of expenditures with 2019 revenues.

The fiscal 2018 budget includes $577,430 for the purchase of equipment related to RTV operations. RyeTV is requesting the use of funds for the purpose of replacing and upgrading existing equipment. The largest expenditure is for new studio cameras and tripods, all of which must be purchased simultaneously. The cameras are 10 years old and the tripods are twenty years old. Similarly, the City Hall robotic cameras have reached the end of their life span and need to be replaced, along with their controllers. RyeTV's fund balance was created in part, to set aside money for these large purchases, occurring approximately every 10 years.

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.

As the City looks for new sources of revenue, again in 2019, a transfer of $25,000 from the Cable TV Fund to the General Fund is proposed. These funds are part of the franchise tax that is charged to all the customers of cable TV.

CITY OF RYE, NEW YORK
RYE TELEVISION SPECIAL REVENUE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

FEE SCHEDULE

FEE DESCRIPTION	Last Changed	Adopted 2018	Budget 2019
Equipment Rental:			
Camcorder - per day	2013	100.00	100.00
Digital Editing Suite without Personnel (per hour)	2014	100.00	100.00
Studio without RTV personnel (per hour)	2008	200.00	200.00
Personnel:			
Staff Audio/Graphics In-Studio (per hour)	2014	25.00	25.00
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
Classes/Camp			
Class: Acting and directing for film/TV.	2018	50.00	50.00
Camp - 4 Days, 2 hours per day	2018	100.00	100.00
Camp - 3 Days, 2 hours per day	2018	75.00	75.00
Camp - 2 Days, 2 hours per day	2018	50.00	50.00
Camp - 2 Days, 4 hours per day	2018	100.00	100.00

K.T. WOODS PERMANENT FUND

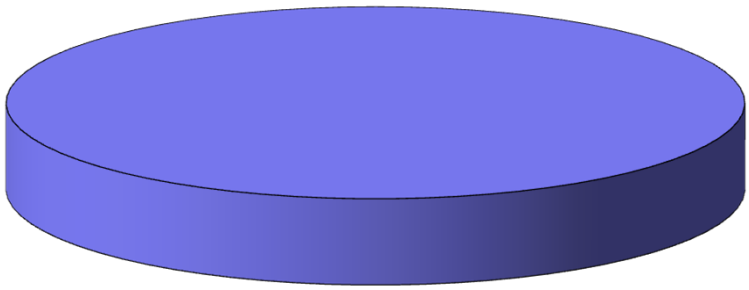
Permanent funds are governmental funds used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs (for the benefit of the government or its citizens).

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, 2019

REVENUES



Interest
100%

CITY OF RYE, NEW YORK
K.T. WOODS PERMANENT FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Resources Required:						
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -	$ -
Revenues:						
Interest	34	40	30	30	40	40
Donations	-	-	-	-	-	-
Total Revenues	34	40	30	30	40	40
Net Margin	34	40	30	30	40	40
Assigned Fund Balance, January 1	215	249	289	289	289	329
Assigned Fund Balance, December 31	249	289	319	319	329	369
Non-Spendable Fund Balance	20,000	20,000	20,000	20,000	20,000	20,000
Total Fund Balance - December 31	$ 20,249	$ 20,289	$ 20,319	$ 20,319	$ 20,329	$ 20,369

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, 2019

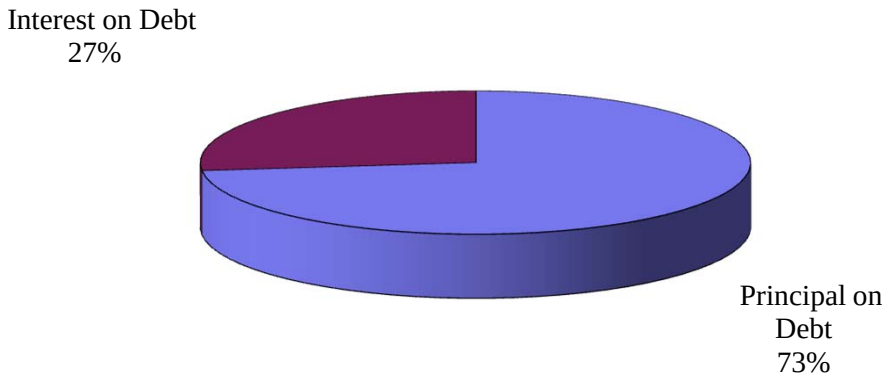
DEBT SERVICE FUND

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.

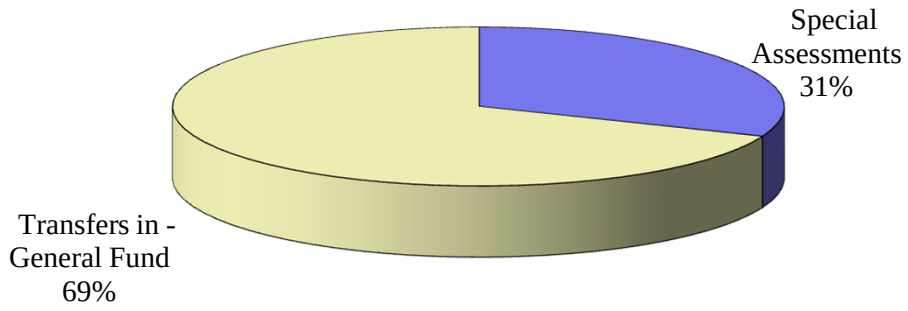
The primary source of revenues for this fund are interfund transfers from the General Fund. Expenditures are recorded when due for debt principal and interest.

CITY OF RYE, NEW YORK
DEBT SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENDITURES



REVENUES



CITY OF RYE, NEW YORK
DEBT SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

DEBT SERVICE FUND ACTIVITY

	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Principal on Debt	$ 271,981	$ 282,901	$ 290,662	$ 290,662	$ 290,662	$ 298,956
Interest on Debt	130,177	124,438	117,121	117,121	117,121	109,500
Debt Refunding Fees	-		-	-	-	-
Transfers out - Capital Projects Fund	-		-	-	-	-
Total Expenditures	402,158	407,339	407,783	407,783	407,783	408,456
Revenues:						
Special Assessments	123,768	127,832	126,762	126,762	126,762	125,612
Use of Money and Property	158	290	200	200	250	250
Transfers in - General Fund	273,609	274,695	276,191	276,191	276,191	277,996
Transfers in - Capital Projects Fund	-		-	-	-	-
Total Revenues	397,535	402,817	403,153	403,153	403,203	403,858
Net Revenues (Expenditures)	(4,623)	(4,522)	(4,630)	(4,630)	(4,580)	(4,598)
Assigned Fund Balance, January 1	42,999	38,376	33,854	33,854	38,376	33,796
Assigned Fund Balance, December 31	$ 38,376	$ 33,854	$ 29,224	$ 29,224	$ 33,796	$ 29,198

SCHEDULE OF OUTSTANDING DEBT

	Principal Balance 1/1/2019	Principal Payment 2019	Interest Payment 2019	Principal Balance 12/31/2019
Serial Bonds:				
2000 Storm Drains	$ 48,885	$ 23,998	$ 1,955	$ 24,887
2000 Traffic Signals	57,514	28,234	2,301	29,280
2001 Traffic Signals	40,687	13,041	1,487	27,646
2001 Storm Drains	38,703	12,405	1,414	26,298
2001 Recreation Lighting	18,855	6,043	689	12,812
2005 Storm Drains	89,879	11,663	2,476	78,216
2005 Sewers	134,964	17,512	3,717	117,452
2005 Traffic Signals	26,876	3,488	740	23,388
2010 Theall Road Reconstruction	477,363	32,683	16,923	444,680
2010 Theodore Fremd Retaining Wall	190,945	13,073	6,769	177,872
2010 Bowman Ave Sluice Gate	219,587	15,034	7,785	204,553
2010 Old Milton Drainage	143,209	9,805	5,077	133,404
2010 Central Ave Bridge	245,500	16,808	8,703	228,692
2010 Peck & Midland Traffic Light	136,387	9,338	4,835	127,049
Subtotal of Outstanding Debt:	1,869,354	213,125	64,871	1,656,229
Special Assessment Debt:				
2010 Upper Dogwood Lane Sewer	102,293	7,003	3,626	95,290
2010 Kirby Lane North Sewer	55,922	3,828	1,983	52,094
2010 EFC Kirby Lane North Sewer	1,730,000	75,000	39,020	1,655,000
Subtotal of Special Assessment Debt:	1,888,215	85,831	44,629	1,802,384
Total	$ 3,757,569	$ 298,956	$ 109,500	$ 3,458,613

CITY OF RYE, NEW YORK
DEBT SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CAPITAL PROJECTS FUND

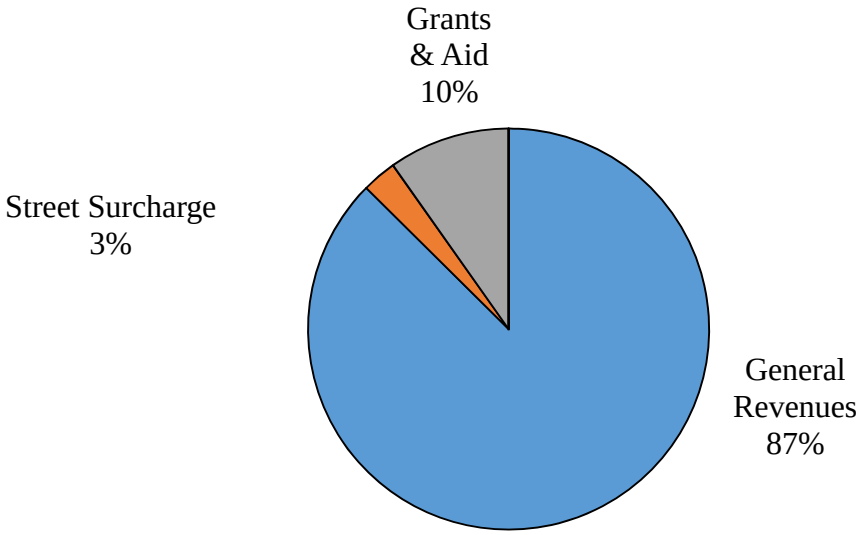
The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the proprietary funds (Boat Basin Fund, Golf Club Fund, and Building and Vehicle Maintenance Fund). Project-length budgets are adopted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

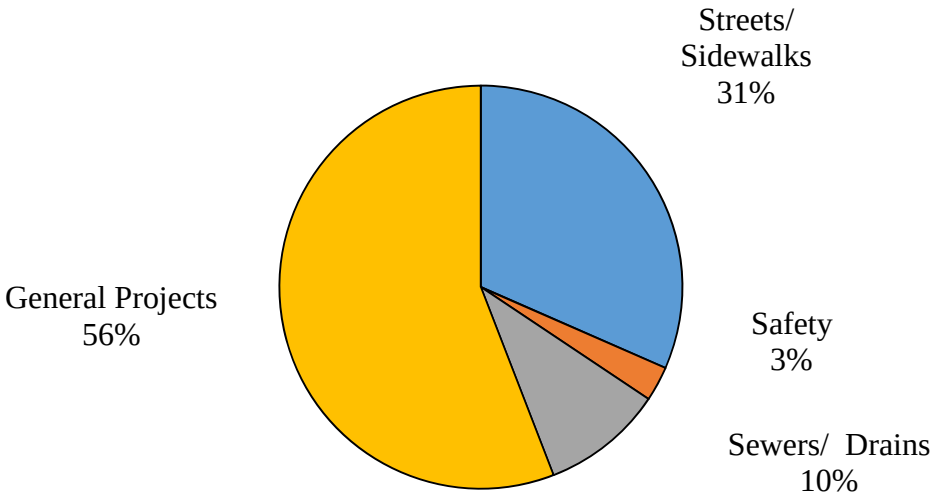
1. Current revenues - taxes, special assessments, sale proceeds, fund balance, etc.
2. Grants and donations - governmental aid, foundation grants, private donations, etc.
3. Debt financing - bonds and notes
4. Public/private ventures, including privatization

The projects listed in this section are those proposed for funding and implementation in 2019. For a more complete understanding of the City's long-term capital planning, the reader is referred to the *2019-2023 Capital Improvements Program*, available 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, 2019
2019 PROJECT DETAILS

SUMMARY OF 2019 CAPITAL PROJECTS

Appropriations:	
Annual Street Resurfacing Program	$ 1,050,000
Annual Sewer/Drainage Improvement Program	350,000
Annual Traffic Light and Saftey Program	100,000
Annual Pedestrian Improvement Program	80,000
Transfer to General Capital Projects Account	2,000,000
Total Appropriations	$ 3,580,000

Funding Sources:	General Revenues	Street Surcharge	Grants and Aid	Debt	Total
Annual Street Resurfacing Program	$ 600,000	$ 100,000	$350,000	$ -	$ 1,050,000
Annual Sewer/Drainage Improvement Program	350,000	-	-	-	350,000
Annual Traffic Light and Saftey Program	100,000	-	-	-	100,000
Annual Pedestrian Improvement Program	80,000	-	-	-	80,000
Transfer to General Capital Projects Account	2,000,000	-	-	-	2,000,000
Total Funding Sources	$3,130,000	$ 100,000	$350,000	$ -	$ 3,580,000

Summary by Category:	Streets/ Sidewalks	Public Safety	Sewers/ Drains	General Projects	Total
Annual Street Resurfacing Program	$1,050,000	$ -	$ -	$ -	$ 1,050,000
Annual Sewer/Drainage Program	-	-	350,000	-	350,000
Annual Traffic Light and Saftey Program	-	100,000	-	-	100,000
Annual Pedestrian Improvement Program	80,000	-	-	-	80,000
Gagliardo Park Improvements	-	-	-	2,000,000	2,000,000
Total Funding Uses	$1,130,000	$ 100,000	$350,000	$ 2,000,000	$ 3,580,000

CITY OF RYE, NEW YORK
CAPITAL PROJECTS FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
2019 PROJECT DETAILS

Annual Street Resurfacing Program

Appropriations	$ 1,000,000
Funding Sources:	
General Revenues	$ 600,000
State Aid - CHIPS	350,000
City Street Surcharge	100,000
Total Funding Sources	$ 1,050,000

The City maintains 51.63 miles of roadway. The Rye Pavement Management Study, updated in October 2014 by the City's consultant, identifies an immediate need for an aggressive maintenance program of crack sealing and localized patching to prevent the need for more expensive repairs in the future. It also identifies the need to increase our annual spending on street resurfacing to $1.0 million per year and to maintain that level of expenditure for the next decade if we are to maintain the current overall condition of city streets.
New York State CHIPS is expected to be approximately $300,000 - $350,000 for 2019. As part of the 2019 fee schedule, the City street opening surcharge was doubled, which will generate approximately an additional $50,000 to contribute to annual street resurfacing.

Annual Sewer/Drainage Improvement Program

Appropriations	$ 350,000
Funding Source - General Revenues	$ 350,000

The City maintains a vast network of sewer lines, pump stations and force mains. Many sewers are old and during the course of the year will encounter failures, requiring costly repairs. $100,000 of the proposed funding would help better support maintenance of the City's sewer network.

The City continues to work with consultants to perform Sanitary Sewer Evaluation Survey (SSES). The cost of the SSES, which includes sewer metering and analysis has identified the need for potential capital improvements to the City's sewer collection system and has also identified additional, less major items for the City to rectify. $250,000 of the proposed funding will assist in completing the analysis and fund the costs of mitigating any additional issues as a result.

Annual Traffic Signal and Safety Program

Appropriations	$ 100,000
Funding Source - General Revenues	$ 100,000

This program covers the cost of relatively small and unforeseen projects required to support the City's traffic signals and traffic safety needs. Funding can also cover pedestrian related needs including crosswalk improvements and signalization..

Annual Pedestrian Safety Improvement Program

Appropriations	$ 80,000
Funding Source - General Revenues	$ 80,000

This annual program supports the replacement and repair of sidewalks that are the City's responsibility (i.e. not funded by abutting private property owners). Program also supports funding for curbs to address pedestrian safety concerns, erosion, roadway protection or drainage conditions.

CITY OF RYE, NEW YORK
CAPITAL PROJECTS FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
2019 PROJECT DETAILS

Transfer for to Capital Projects Fund for General Capital Projects

Appropriations	$ 2,000,000
Funding Source - General Revenues	$ 2,000,000

The 2019 Budget forecasts 2018 net income of 114,155, as a result of 2018 revenues and expenditures performing better than budget. The City's 2018 budget appropriated General Fund unassigned fund balance or a loss of $2,509,700. Therefore, the 2018 projections show the City to be $2,623,855 better than planned.

For 2019, the City plans to appropriate $2,000,000 of General Fund unassigned fund balance to transfer to the Capital Projects Fund for general capital projects. During the course of 2018, the City Council appropriated an additional $900,000 of unassigned fund balance to this account. Finally, the City received $950,000 from the 120 Old Post Road building permit, specifically for Capital Projects. As a result of the information above, there will be $3,850,000 earmarked for General Capital Projects at the end of 2018.
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As a result of much discussion and analysis, the City Council has prioritzed a list of Capital projects that they wish to move forward with over the next few years. In addition, there is the need for potential capital improvements to the City's sewer collection system asscociated with the aforementioned SSES review. Also attached is a list of projects from the most recent Capital Improvements Plan (CIP), identifying additional necessary projects. The $3,850,000 mentioned above represents another possible source of funding for these Capital Projects.

Capital Improvement Plan (CIP): 2019-2023

Project Funding Requirements

Capital Project Name	Priority	Funding Estimates 2019	2020	2021	2022	2023+	Total Required
BUILDING PROJECTS							
Annual Building Improvement Program	Moderate	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Police/Court Building Improvements (in design)	Urgent	$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
Police Department Building Upgrades	Moderate	$ -	$ -	$ -	$ -	$ 125,000	$ 125,000
Police Department Evidence Room	High	$ -	$ -	$ -	$ -	$ 75,000	$ 75,000
Police/Court Roof Repairs	High	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
Police Storage Building At Disbrow Park	Moderate	$ -	$ -	$ -	$ -	$ 590,000	$ 590,000
City Hall Improvements	High	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
City Hall TV Studio	Low	$ -	$ -	$ -	$ -	$ 850,000	$ 850,000
DPW Salt Shed Replacement	High	$ 650,000	$ -	$ -	$ -	$ -	$ 650,000
DPW Fuel Tank Replacement	High	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
DPW Building 5 Replacement	High	$ 4,500,000	$ -	$ -	$ -	$ -	$ 4,500,000
DPW Incinerator Building Removal	Moderate	$ -	$ -	$ -	$ -	$ 1,600,000	$ 1,600,000
DPW Building 7 Improvements	High	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Firehouse Improvements	Low	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
Sub-Total Building Projects:		***$ 9,700,000***	***$ 50,000***	***$ 50,000***	***$ 50,000***	***$ 3,430,000***	***$ 13,280,000***
General Revenues		*$ 550,000*	*$ 50,000*	*$ 50,000*	*$ 50,000*	*$ 590,000*	*$ 1,290,000*
Grants & Aid		*$ -*	*$ -*	*$ -*	*$ -*	*$ 2,250,000*	*$ 2,250,000*
Debt		*$ 9,150,000*	*$ -*	*$ -*	*$ -*	*$ 590,000*	*$ 9,740,000*
DRAINAGE/FLOODING PROJECTS							
Annual Drainage Improvement Program	High	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Bowman Avenue Dam Sluice Gate Modifications	Moderate	$ 1,038,000	$ -	$ -	$ -	$ -	$ 1,038,000
Detention Ponds at SUNY Purchase Campus	Moderate	$ -	$ -	$ -	$ 100,000	$ 900,000	$ 1,000,000
Bowman Avenue Dam Upper Pond Resizing	Moderate	$ -	$ -	$ -	$ -	$ 8,500,000	$ 8,500,000
Milton Road Drain	Moderate	$ 795,742	$ -	$ -	$ -	$ -	$ 795,742
Forest to Stonycrest Road Drain	Low	$ -	$ -	$ -	$ 35,000	$ 350,000	$ 385,000
Red Maple Swamp Study	Moderate	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
Colby Avenue Drainage	Low	$ -	$ -	$ -	$ -	$ 120,000	$ 120,000
Ellsworth Street Drainage	Low	$ -	$ -	$ -	$ -	$ 90,000	$ 90,000
Martin Road Drainage	Low	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000
Nature Center Stream Bank Restoration	Moderate	$ -	$ 50,000	$ 100,000	$ -	$ -	$ 150,000
Sub-Total Drainage Projects:		***$ 1,883,742***	***$ 100,000***	***$ 150,000***	***$ 185,000***	***$ 10,085,000***	***$ 12,403,742***
General Revenues		*$ 50,000*	*$ 50,000*	*$ 50,000*	*$ 85,000*	*$ 335,000*	*$ 570,000*
Grants & Aid		*$ 1,833,742*	*$ 50,000*	*$ 100,000*	*$ 100,000*	*$ 9,750,000*	*$ 11,833,742*
Debt		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

Capital Project Name	Priority	Funding Estimates 2019	2020	2021	2022	2023+	Total Required
SEWER PROJECTS							
Annual Sewer Improvement Program	High	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Stuyvesant Ave. Pump Station Pump Replacement	High	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Locust Avenue Sewer Siphon Replacement (currently funded)	Urgent	$ 410,000	$ -	$ -	$ -	$ -	$ 410,000
Pump Station Automation (SCADA System)	High	$ 30,000	$ 60,000	$ 60,000	$ 60,000	$ -	$ 210,000
Central Avenue Pump Station (Pending Litigation Settlement)	Urgent	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Midland Avenue Sewer Replacement (Pending Litigation Settlemen	Urgent	$ 460,000	$ -	$ -	$ -	$ -	$ 460,000
Highland Road Sewer Lining (Pending Litigation Settlement)	Urgent	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
Brevoort Lane Force Main (currently partially funded)	Urgent	$ 660,000	$ -	$ -	$ -	$ -	$ 660,000
Dearborn Pump Station (currently funded)	Urgent	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
SSES Implmentation Phase III (Pending Litigation Settlement)	Urgent	$ -	$ -	$ 2,000,000	$ -	$ -	$ 2,000,000
Sewer and Manhole Repairs and Lining (Pending Litigation Settlme	Urgent	$ 2,767,000	$ -	$ -	$ -	$ -	$ 2,767,000
Sub-Total Sewer Projects:		***$ 5,747,000***	***$ 110,000***	***$ 2,110,000***	***$ 110,000***	***$ 50,000***	***$ 8,127,000***
General Revenues		*$ 490,000*	*$ 110,000*	*$ 110,000*	*$ 110,000*	*$ 50,000*	$ 870,000
Grants & Aid		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$ -
Debt		*$ 5,257,000*	*$ -*	*$ 2,000,000*	*$ -*	*$ -*	$ 7,257,000
TRANSPORTATION PROJECTS							
Annual Pedestrian Improvement Program	High	$ 80,000	$ 85,000	$ 90,000	$ 95,000	$ 100,000	$ 450,000
Annual Street Improvement Program	High	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 5,000,000
Annual Traffic Signal and Safety Program	High	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
Boston Post Road Retaining Wall	Urgent	$ 330,000	$ -	$ -	$ -	$ -	$ 330,000
Theodore Fremd/Blind Brook Retaining Wall	Urgent	$ -	$ 1,400,000	$ -	$ -	$ -	$ 1,400,000
Purchase Street Roundabout	Low	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
CBD - Purchase Street Reconstruction	Moderate	$ -	$ -	$ 850,000	$ -	$ -	$ 850,000
Purchase/Fremd & Purdy Intersection Improvement	High	$ -	$ 600,000	$ -	$ -	$ -	$ 600,000
Locust Avenue Bridge	Moderate	$ 80,000	$ -	$ -	$ -	$ 1,630,000	$ 1,710,000
Orchard Avenue Bridge Rehabilitation	Moderate	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
MTA Parking Lot Improvements	Moderate	$ -	$ -	$ -	$ 350,000	$ 3,000,000	$ 3,350,000
School/Purdy Parking Lot (Car Park 5)	High	$ -	$ -	$ -	$ -	$ 650,000	$ 650,000
Police Department Parking Lot	Moderate	$ -	$ -	$ -	$ -	$ 75,000	$ 75,000
Forest Avenue Pedestrian and Road Improvements	High	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
5 Points Intersection Improvements	Moderate	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Osborn Road Area Study & Improvements	Moderate	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Nature Center Road	High	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
Boston Post Road/Parsons Street Roundabout	Moderate	$ -	$ -	$ -	$ 100,000	$ 1,300,000	$ 1,400,000
Boston Post Road/Old Post Road Traffic Signal Replacement	Moderate	$ -	$ -	$ 20,000	$ 180,000	$ -	$ 200,000
CBD - Car Park Improvement & Deck Feasibility Study	High	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Sub-Total Transportation Projects:		***$ 4,065,000***	***$ 3,585,000***	***$ 2,060,000***	***$ 1,825,000***	***$ 8,355,000***	***$ 19,890,000***
General Revenues		*$ 1,506,200*	*$ 1,135,000*	*$ 840,000*	*$ 1,295,000*	*$ 3,925,000*	*$ 8,701,200*
Grants & Aid		*$ 2,558,800*	*$ 1,850,000*	*$ 370,000*	*$ 530,000*	*$ 850,000*	*$ 6,158,800*
Debt		*$ -*	*$ 600,000*	*$ 850,000*	*$ -*	*$ 3,580,000*	*$ 5,030,000*

Capital Project Name	Priority	Funding Estimates 2019	2020	2021	2022	2023+	Total Required
RECREATION PROJECTS							
Damiano Center HVAC (Currently Funded)	Urgent	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
Damiano Center Building Improvements	High	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 200,000
Recreation Park Tennis Court Lighting Improvement	Moderate	$ -	$ 160,000	$ 160,000	$ 120,000	$ -	$ 440,000
Recrecation Park Tennis Court Replacement	High	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
Recreation Park Upper Picnic Shelter Replacement	High	$ -	$ 90,000	$ -	$ -	$ -	$ 90,000
Recreation Park Basketball Repainting	Moderate	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Recreation Park Maintenance Garage Expansion	Moderate	$ -	$ -	$ 75,000	$ 150,000	$ -	$ 225,000
Recreation Park Parking Lot and Service Road Resurfacing	High	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
Playground Improvements	High	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Nursery Field Rehabilitation and Drainage	High	$ -	$ -	$ -	$ -	$ 750,000	$ 750,000
Recreation Security System Upgrade	Moderate	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
Recreation Facility Generators	Moderate	$ -	$ -	$ 85,000	$ -	$ -	$ 85,000
Irrigation Upgrades	Moderate	$ -	$ 60,000	$ -	$ -	$ -	$ 60,000
Sterling Field Synthetic Turf	Moderate	$ -	$ -	$ -	$ -	$ 1,900,000	$ 1,900,000
Sub-Total Recreation Projects:		$ 525,000	$ 375,000	$ 360,000	$ 310,000	$ 2,690,000	***$ 4,260,000***
General Revenues		*$ 525,000*	*$ 375,000*	*$ 360,000*	*$ 310,000*	*$ 40,000*	*$ 1,610,000*
Grants & Aid		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Debt		*$ -*	*$ -*	*$ -*	*$ -*	*$ 2,650,000*	*$ 2,650,000*
RYE GOLF PROJECTS							
RGC Whitby Castle Window Project	Moderate	$ -	$ -	$ -	$ -	$ 675,000	$ 675,000
RGC Whitby Castle Basement Support	Moderate	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
RGC Half Way House Master & 1st Tee Buildings	Moderate	$ -	$ -	$ 620,000	$ -	$ -	$ 620,000
RGC/Whitby HVAC Repair/Replacement	Moderate	$ 5,000	$ 30,000	$ 10,000	$ 5,000	$ 5,000	$ 55,000
RGC Pool Mechanical Repair & Replacement	Moderate	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
RGC Pool Resurfacing	Moderate	$ 775,000	$ -	$ -	$ -	$ -	$ 775,000
RGC Course Irrigation Improvements	High	$ 650,000	$ 2,100,000	$ -	$ -	$ -	$ 2,750,000
Golf Course Landscape Improvements	Moderate	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
Renovation of Children's Pool Area	High	$ -	$ 570,000	$ -	$ -	$ -	$ 570,000
Sub-Total Rye Golf Projects:		***$ 1,480,000***	***$ 2,710,000***	***$ 640,000***	***$ 15,000***	***$ 715,000***	***$ 5,560,000***
Rye Golf Revenues		*$ 1,480,000*	*$ 2,710,000*	*$ 640,000*	*$ 15,000*	*$ 715,000*	*$ 5,560,000*
Grants & Aid		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Debt		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
BOAT BASIN PROJECTS							
Milton Harbor Federal Channel Dredging	High	$ 1,200,000	$ -	$ -	$ -	$ -	$ 1,200,000
Boat Basin Generator	High	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
Boat Basin Work Shed	Moderate	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
Boat Basin Dam Water Supply	Low	$ -	$ -	$ -	$ -	$ 21,500	$ 21,500
Boat Basin Parking Lot	Low	$ -	$ -	$ -	$ -	$ 52,500	$ 52,500
Boat Basin Float Replacement	Moderate	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -	$ 800,000
Boat Basin Main Gazebo Repair or Replacement	Moderate	$ -	$ 68,500	$ -	$ -	$ -	$ 68,500
Boat Basin Launch Ramp Extension	High	$ -	$ 120,000	$ -	$ -	$ -	$ 120,000
Boat Basin Work Boat	High	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
Boat Basin Trailers	Moderate	$ -	$ 120,000	$ -	$ -	$ -	$ 120,000

Capital Project Name	Priority	Funding Estimates 2019	2020	2021	2022	2023+	Total Required
Sub-Total Boat Basin Projects:		***$ 1,445,000***	***$ 528,500***	***$ 200,000***	***$ 230,000***	***$ 74,000***	***$ 2,477,500***
Boat Basin Reserves		*$ 1,445,000*	*$ 431,500*	*$ 200,000*	*$ 230,000*	*$ 74,000*	*$ 2,380,500*
Grants & Aid		*$ -*	*$ 100,000*	*$ -*	*$ -*	*$ -*	*$ 100,000*
Debt		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Subtotal Enterprise Funds		**$ 2,925,000**	**$ 3,238,500**	**$ 840,000**	**$ 245,000**	**$ 789,000**	**$ 8,037,500**
Total General Revenues		*$ 2,925,000*	*$ 3,141,500*	*$ 840,000*	*$ 245,000*	*$ 789,000*	*$ 7,940,500*
Total Grants & Aid		*$ -*	*$ 100,000*	*$ -*	*$ -*	*$ -*	*$ 100,000*
Total Debt		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Subtotal Non-Enterprise Funds		**$ 21,920,742**	**$ 4,220,000**	**$ 4,730,000**	**$ 2,480,000**	**$ 24,610,000**	**$ 57,960,742**
Total General Revenues		*$ 3,121,200*	*$ 1,720,000*	*$ 1,410,000*	*$ 1,850,000*	*$ 4,940,000*	*$ 13,041,200*
Total Grants & Aid		*$ 4,392,542*	*$ 1,900,000*	*$ 470,000*	*$ 630,000*	*$ 12,850,000*	*$ 20,242,542*
Total Debt		*$ 14,407,000*	*$ 600,000*	*$ 2,850,000*	*$ -*	*$ 6,820,000*	*$ 24,677,000*
TOTAL ALL PROJECTS:		**$ 24,845,742**	**$ 7,458,500**	**$ 5,570,000**	**$ 2,725,000**	**$ 25,399,000**	**$ 65,998,242**
Total General Revenues		*$ 6,046,200*	*$ 4,861,500*	*$ 2,250,000*	*$ 2,095,000*	*$ 5,729,000*	*$ 20,981,700*
Total Grants & Aid		*$ 4,392,542*	*$ 2,000,000*	*$ 470,000*	*$ 630,000*	*$ 12,850,000*	*$ 20,342,542*
Total Debt		*$ 14,407,000*	*$ 600,000*	*$ 2,850,000*	*$ -*	*$ 6,820,000*	*$ 24,677,000*

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, 2019

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

2018 Accomplishments

- Boat Basin Became NFPA compliant with a plan implemented along with the Fire Inspector
- Installed 11 rescue ladders around the marina
- Staff built new Kayak/paddle board racks to accommodate increasing Kayak demand
- New marina software to manage slips/moorings
- Float upgrades
- Updated rules and regulations
- New water lines throughout the marina
- Worked with the commission to establish a new fee structure

2019 Highlights

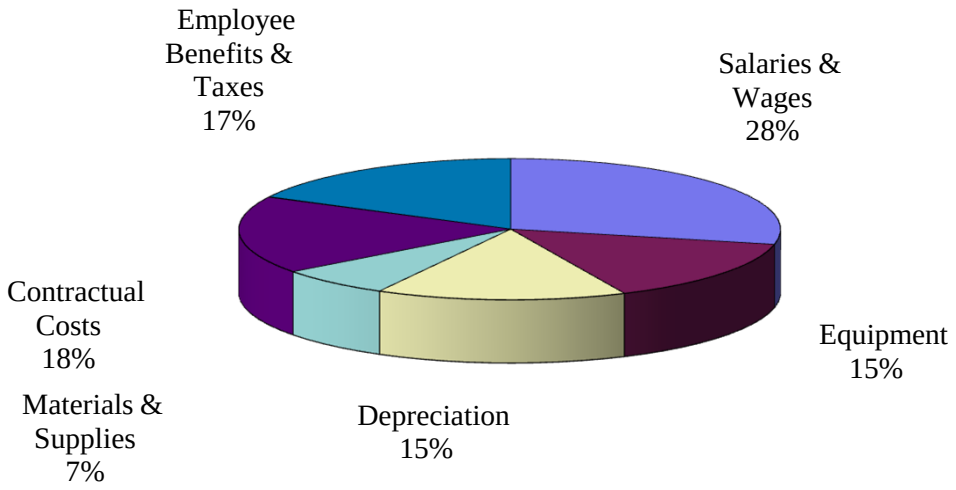
- Repair exiting buildings from years of maintenance issues
- Upgrade finger floats/portions of the floating dock system
- Build Police Float for the harbor for the marine patrol to do necessary inspections
- New main Ramp. Made from durable Aluminum to get away from the lumber style ramp and match the north ramp
- Launching ramp extension
- Security upgrades to back parking area
- Parking area upgrades
- Kayak/paddle board land racks

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 709,180	$ 702,448	$ 715,635	$ 705,350	0.41%
Total Expenses	913,040	720,811	728,563	747,202	3.66%
Net Margin	$ (203,860)	$ (18,363)	$ (12,928)	$ (41,852)	N/A

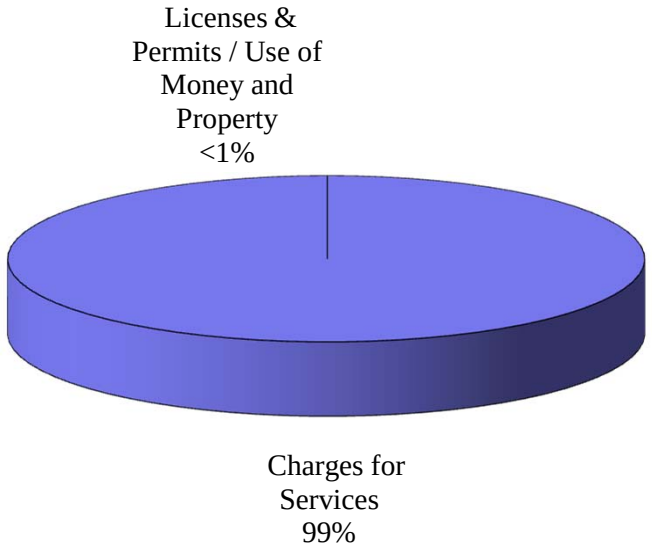
List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Boat Basin	2	1	2
Department Total	2	1	2

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

617700 BOAT BASIN OPERATIONS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ 172,815	$ 190,882	$ 211,935	$ 211,935	$ 189,150	$ 212,687
Equipment	24,338	8,553	89,750	109,739	110,230	109,750
Depreciation	420,155	420,282	105,232	105,232	112,273	110,852
Materials & Supplies	48,845	37,259	36,520	37,520	76,270	50,270
Contractual Costs	122,773	120,405	133,119	131,380	129,709	132,745
Debt	165	113	1,311	1,311	1,311	656
Employee Benefits & Taxes	129,163	117,790	123,694	123,694	109,620	130,242
OPEB	18,285	17,756	-	-	-	-
Transfer to Capital	-	-	-	-	-	-
Total Expenses	936,539	913,040	701,561	720,811	728,563	747,202
Revenues:						
Charges for Services	665,161	701,904	698,348	698,348	694,000	686,850
Use of Money and Property	1,874	3,176	800	800	18,000	15,000
Licenses and Permits	3,000	2,550	3,000	3,000	3,500	3,500
Miscellaneous	97	1,550	300	300	135	-
Intergovernmental	8,500	-	-	-	-	-
Total Revenues	678,632	709,180	702,448	702,448	715,635	705,350
Net Income (Loss)	$ (257,907)	$ (203,860)	$ 887	$ (18,363)	$ (12,928)	$ (41,852)
Percent of Expenses Covered	72.46%	77.67%	100.13%	97.45%	98.23%	94.40%

In 2018, the Boat Basin will cover 94.4% of its expenses with revenues. Depreciation expense of $110,852 is a non-cash expenditure and will be reflected in the Boat Basin Net Assets. If Depreciation was not included in expenditures, the Boat Basin would be budgeting Net income of $69,000 for 2019.

As a result of the 2018 implementation of GASB 75, there will be no OPEB projected in 2018 or budgeted for in 2019.

Based on 2018 projections, the Boat Basin will have Unrestricted Net Assets of $1.15 million.

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

FEE SCHEDULE

Description	Last Changed	Adopted 2018	Budget 2019
Non-resident - Up to 20 Feet (Price Per Foot)	2017	$ 90.00	$ 90.00
Non-resident - 21 Feet to 26 Feet	2017	125.00	125.00
Non-resident - 27 Feet to 32 Feet	2017	135.00	135.00
Non-resident - 33 Feet to 37 Feet	2017	150.00	150.00
Resident - Up to 20 Feet (Price Per Foot)	2017	55.00	55.00
Resident - 21 Feet to 26 Feet	2017	72.00	72.00
Resident - 27 Feet to 32 Feet	2017	80.00	80.00
Resident - 33 Feet to 37 Feet	2017	90.00	90.00
Finger Slip - If Assigned	2016	200.00	200.00
Non-Resident Slip Surcharge	2002	75.00	75.00
Kayak Storage Wet/Dry - Per Season *	2017	300.00	300.00
Kayak winter dry storage*	2017	300.00	300.00
Resident jet ski fee (Includes Dock)	2017	700.00	700.00
Non-Resident jet ski fee (Includes Dock)	2017	1,050.00	1,050.00
Late Fine For Overdue Storage/Docking Area (Per Day) *	2016	20.00	20.00
Non - Resident fine for above	2016	25.00	25.00
Launching Ramp - Per Trailer One Time Open Hours	2013	25.00	25.00
Launching Ramp - Seasonal Permit	2016	200.00	200.00
Car Top Launching (paddle boards and kayaks only)	2016	15.00	15.00
Overnight Tie-Up (Per Foot - Per Day)	2017	3.00	3.00
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 *	2016	350.00	350.00
Winter Trailer Storage - Limited Availability *	NEW		350.00
Use of Work Space - Non-permit Holders (Per Day) *	2016	25.00	25.00
Resident / Winter Storage - In Water - Per Foot *	2017	37.00	37.00
Resident / Winter Storage - On Land - Per Foot *	2017	32.00	32.00
Non-Resident / Winter Storage - In Water - Per Foot *	2017	51.00	51.00
Non-Resident / Winter Storage - On Land - Per Foot *	2017	44.00	44.00
Winter Wet Float Storage per foot	2016	12.00	12.00
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, 2019

FEE SCHEDULE

Description	Last Changed	Adopted 2018	Budget 2019
Weekly Transient fee (Per Foot)	2017	$ 12.00	$ 12.00
Permit Fee for Contractors working on Boat Basin Property	2016	250.00	250.00
Daily Permit Fee for Contractors working on Marina Propery	2016	25.00	25.00
Moored Floats	2016	500.00	500.00
Mooring Fee**	2016	100.00	100.00
**This fee is in addition to the $150 that is currently charged by the General Fund			
Late fee for late registrations	2017	5% of fee	5% of fee
Wait list application fee	2017	25.00	25.00
Wait list renewal fee	2017	10.00	10.00
Electric kilowatt charge	2017	0.50	0.50

CITY OF RYE, NEW YORK
BOAT BASIN ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

2018 Accomplishments
- Completed the 3rd and final phase of greens drainage installation and greens expansions Completed preliminary design work for the replacement of the club's irrigation system
- Developed a final plan and scope of work to be used in a public bid for the installation of a new irrigation system
- Improved landscaping at main entrance
- Installed new ice-cream and snack shed at the pool snack bar
- Hosted the 2019 WMGA Junior Girls Open Championship

2019 Highlights
- Finalize master plan for replacement of Children's pool
- Begin exterior repair and maintenance on Whitby Castle framing, stone-pointing, and stone sealing.
- Begin the first phase of the club's irrigation system replacement
- Host a qualifier for the 2019 MGA Ike Championship

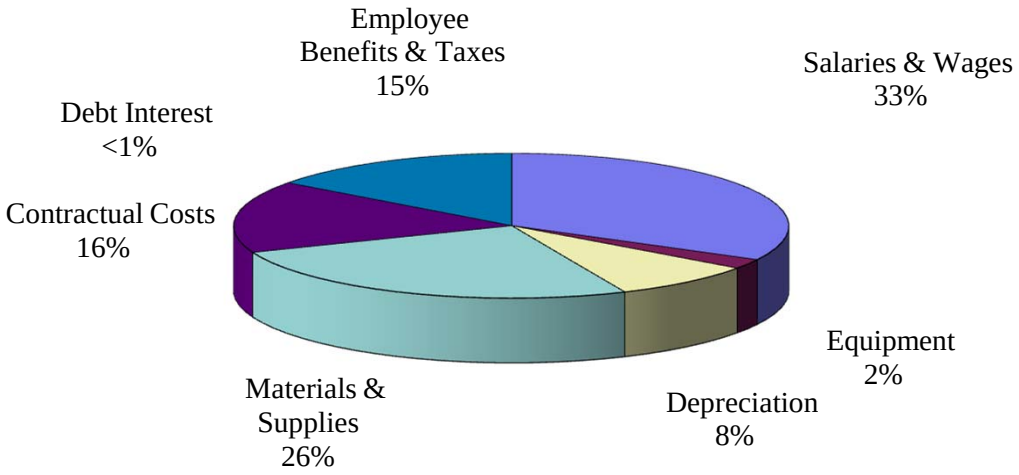
List of Authorized Positions	**2017 Filled**	**2018 Filled**	**2019 Budget**
Golf Club	7	6	8
Department Total	7	6	8

Budget Summary	**2017 Actual**	**2018 Budget**	**2018 Forecast**	**2019 Budget**	**Percent Change**
Total Revenues	$ 4,985,269	$ 4,843,000	$ 5,081,646	$ 5,001,990	3.28%
Total Expenses	4,404,439	4,947,265	4,660,987	5,028,652	1.65%
Net Margin	$ 580,830	$ (104,265)	$ 420,659	$ (26,662)	N/A

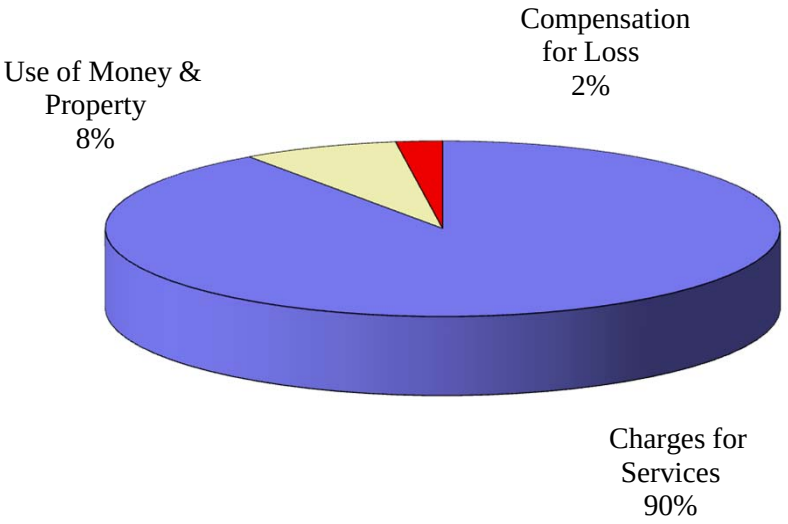
CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

OPERATIONS AND MAINTENANCE SUMMARY

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ 1,465,550	$ 1,448,250	$ 1,621,415	$ 1,571,015	$ 1,504,201	$ 1,647,281
Equipment	51,305	72,375	82,000	84,825	118,876	110,735
Depreciation	467,293	518,418	406,260	406,260	406,260	422,879
Materials & Supplies	977,291	1,055,589	1,214,561	1,359,300	1,296,443	1,288,671
Contractual Costs	1,607,411	614,879	775,645	840,301	692,861	810,122
Debt Interest	30,262	20,547	12,795	12,795	12,795	42
Employee Benefits & Taxes	613,279	615,711	672,769	672,769	629,551	748,922
OPEB	55,524	58,670	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenses	5,267,915	4,404,439	4,785,445	4,947,265	4,660,987	5,028,652
Revenues:						
Charges for Services	3,753,698	4,537,357	4,438,000	4,438,000	4,572,006	4,515,200
Concessions	-	-	-	-	-	-
Use of Money & Property	351,343	349,277	300,000	300,000	410,000	375,000
Miscellaneous	8,351	12,087	-	-	2,816	-
Sale of Property and Compensation for Loss	1,034,574	86,548	105,000	105,000	96,824	111,790
Total Revenues	5,147,966	4,985,269	4,843,000	4,843,000	5,081,646	5,001,990
Net Income (Loss)	$ (119,949)	$ 580,830	$ 57,555	$ (104,265)	$ 420,659	$ (26,662)
Percent of Expenses Covered	97.72%	113.19%	101.20%	97.89%	109.03%	99.47%
Other Cash Expenses:						
Debt Principal	385,731	395,990	406,260	406,260	406,260	-

Operating revenues of the Golf Club will cover 99.47% of operating and maintenance costs in 2019.

Depreciation in 2017 & 2018 is equal to 2017 & 2018 Debt Principal payments. 2018 is the final year of debt service payments on the 1998 serial bonds. For 2019, depreciation is the actual number derived from the Golf Club balance sheet. If depreciation was removed from total expenses, 2019 budgeted net income would be $396,217.

As a result of the 2018 implementation of GASB 75, there will be no OPEB projected for 2018 or budgeted for in 2019.

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

627800 GOLF CLUB ADMINISTRATION

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ 358,334	$ 397,406	$ 405,174	$ 400,174	$ 405,278	$ 412,039
Equipment	29,220	28,577	30,000	25,735	29,000	29,735
Depreciation	10,229	17,672	10,230	10,230	10,230	7,872
Materials & Supplies	155,376	153,810	153,700	178,093	182,450	196,550
Contractual Costs	409,568	392,364	503,051	522,651	408,692	516,354
Debt Interest	824	564	295	295	295	42
Employee Benefits & Taxes	195,774	188,532	182,074	182,074	170,036	182,231
OPEB	55,524	58,670	-	-	-	-
Other Financing Uses	-		-	-	-	-
Total Expenses	1,214,849	1,237,595	1,284,524	1,319,252	1,205,981	1,344,823
Revenues:						
Charges for Services	54,375	55,965	51,000	51,000	53,251	52,950
Concessions	-	-	-	-	-	-
Use of Money & Property	22,520	43,481	25,000	25,000	75,000	75,000
Miscellaneous	8,351	12,087	-	-	2,816	-
Sale of Property and Compensation for Loss	950,987	-	-	-	-	-
Total Revenues	1,036,233	111,533	76,000	76,000	131,067	127,950
Net Income (Loss)	$ (178,616)	$ (1,126,062)	$ (1,208,524)	$ (1,243,252)	$ (1,074,914)	$ (1,216,873)
Percent of Expenses Covered	85.30%	9.01%	5.92%	5.76%	10.87%	9.51%
Other Cash Expenses:						
Debt Principal	5,731	5,990	6,260	6,260	6,260	-

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

627801 GOLF COURSE OPERATIONS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ 252,934	$ 257,466	$ 241,750	$ 241,750	$ 261,750	$ 266,750
Equipment	-	20,673	20,000	6,500	10,000	20,000
Depreciation	70,834	74,928	70,835	70,835	70,835	74,929
Materials & Supplies	167,785	188,917	182,481	198,781	200,231	197,831
Contractual Costs	99,017	104,881	111,806	113,086	114,586	116,113
Debt Interest	15,590	14,361	1,625	1,625	1,625	-
Employee Benefits & Taxes	30,148	43,290	28,169	28,169	47,096	43,730
OPEB	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenses	636,308	704,516	656,666	660,746	706,123	719,353
Revenues:						
Charges for Services	2,531,722	3,356,517	3,273,500	3,273,500	3,353,425	3,329,000
Concessions	-		-	-	-	-
Use of Money & Property	-		-	-	-	-
Miscellaneous	-		-	-	-	-
Sale of Property and Compensation for Loss	-		-	-	-	-
Total Revenues	2,531,722	3,356,517	3,273,500	3,273,500	3,353,425	3,329,000
Net Income (Loss)	$ 1,895,414	$ 2,652,001	$ 2,616,834	$ 2,612,754	$ 2,647,302	$ 2,609,647
Percent of Expenses Covered	397.88%	476.43%	498.50%	495.42%	474.91%	462.78%
Other Cash Expenses:						
Debt Principal	49,400	50,700	52,000	52,000	52,000	-

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

627802 GOLF COURSE MAINTENANCE

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ 480,550	$ 472,249	$ 600,910	$ 554,610	$ 462,950	$ 602,092
Equipment	-	-	-	14,053	14,054	-
Depreciation	170,226	195,729	97,341	97,341	97,341	140,416
Materials & Supplies	435,523	468,168	604,400	675,302	608,767	629,250
Contractual Costs	63,628	64,049	68,349	93,629	76,829	77,980
Debt Interest	-	-	-	-	-	-
Employee Benefits & Taxes	319,453	323,227	395,961	395,961	344,441	439,094
Other Financing Uses	-	-	-	-	-	-
Total Expenses	1,469,380	1,523,422	1,766,961	1,830,896	1,604,382	1,888,832
Revenues:						
Charges for Services	-	-	-	-	-	-
Concessions	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Net Income (Loss)	$ (1,469,380)	$ (1,523,422)	$ (1,766,961)	$ (1,830,896)	$ (1,604,382)	$ (1,888,832)
Percent of Expenses Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Cash Expenses:						
Debt Principal	-	-	-	-	-	-

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

627803 POOL OPERATIONS

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ 373,732	$ 321,129	$ 373,581	$ 362,481	$ 362,223	$ 366,400
Equipment	16,748	23,125	30,000	33,315	61,000	61,000
Depreciation	24,928	33,329	19,867	19,867	19,867	18,445
Materials & Supplies	93,711	95,094	126,480	104,506	102,995	98,540
Contractual Costs	27,613	47,044	49,206	51,907	49,206	53,887
Debt Interest	1,507	1,035	625	625	625	-
Employee Benefits & Taxes	67,904	60,662	66,565	66,565	67,978	83,867
Other Financing Uses	-		-	-	-	-
Total Expenses	606,143	581,418	666,324	639,266	663,894	682,139
Revenues:						
Charges for Services	1,167,601	1,124,875	1,113,500	1,113,500	1,165,330	1,133,250
Concessions	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,167,601	1,124,875	1,113,500	1,113,500	1,165,330	1,133,250
Net Income (Loss)	$ 561,458	$ 543,457	$ 447,176	$ 474,234	$ 501,436	$ 451,111
Percent of Expenses Covered	192.63%	193.47%	167.11%	174.18%	175.53%	166.13%
Debt Principal	19,000	19,500	20,000	20,000	20,000	-

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

627804 WHITBY CASTLE OPERATIONS - CATERING

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ -	$ -	$ -	$ 12,000	$ 12,000	$ -
Equipment	-	-	-	-	-	-
Depreciation	191,076	196,760	207,987	207,987	207,987	181,217
Materials & Supplies	120,158	138,382	142,000	174,562	174,000	151,500
Contractual Costs	1,007,585	6,541	43,233	59,028	43,548	45,788
Debt Interest	12,341	4,587	10,250	10,250	10,250	-
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenses	1,331,160	346,270	403,470	463,827	447,785	378,505
Revenues:						
Charges for Services	-	-	-	-	-	-
Concessions	-	-	-	-	-	-
Use of Money & Property	328,823	305,796	275,000	275,000	335,000	300,000
Miscellaneous	-	-	-	-	-	-
Sale of Property and Compensation for Loss	83,587	86,548	105,000	105,000	96,824	111,790
Total Revenues	412,410	392,344	380,000	380,000	431,824	411,790
Net Income (Loss)	$ (918,750)	$ 46,074	$ (23,470)	$ (83,827)	$ (15,961)	$ 33,285
Percent of Expenses Covered	30.98%	113.31%	94.18%	81.93%	96.44%	108.79%
Other Cash Expenses:						
Debt Principal	311,600	319,800	328,000	328,000	328,000	-

CITY OF RYE, NEW YORK
GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

627806 WHITBY CASTLE - SNACK BAR**

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenses:						
Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	5,337	-	2,000	5,222	4,822	-
Depreciation	-	-	-	-	-	-
Materials & Supplies	4,738	11,218	5,500	28,056	28,000	15,000
Contractual Costs	-	-	-	-	-	-
Debt Interest	-	-	-	-	-	-
Employee Benefits & Taxes	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenses	10,075	11,218	7,500	33,278	32,822	15,000
Revenues:						
Charges for Services	-	-	-	-	-	-
Concessions	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	
Total Revenues	-	-	-	-	-	-
Net Income (Loss)	$ (10,075)	$ (11,218)	$ (7,500)	$ (33,278)	$ (32,822)	$ (15,000)
Percent of Expenses Covered	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Cash Expenses:						
Debt Principal	-	-	-	-	-	-

GOLF CLUB PROJECTS

The 2019 Budget calls for the appropriation of Unrestricted Net Assets in the amount of $473,000 for the following capital projects:

- **$150,000 Contingency for Irrigation Phase I**
  Contingency for project with engineer estimate of $650,000
- **$17,000 5th Hole Net Installation Consultants**
  Includes Soil engineer, Design Engineer, Course Project Architect
- **$181,000 5th Hole Netting**
  Potential 60 Foot Tall Net
- **$110,000 5th Hole Fairway Repair**
  Replacement sod, regrading after net install, and new drainage
- **$15,000 Children's Pool Scope Development**

Golf Club Unrestricted Net Assets will be approximately $1.34 million following this appropriation

CITY OF RYE, NEW YORK
RYE GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
FEE SCHEDULE

FEE DESCRIPTION	Adopted 2018	Budget 2019
MISC:		
Returned Check Fee - Rye City Fee	$ 20.00	$ 20.00
Returned Check Fee - Rye Golf Club Fee	30.00	30.00
Non-Resident City Surcharge	75.00	75.00
GOLF:		
1/2 cart	$ 23.00	$ 23.00
1/2 Cart Senior Member	18.00	18.00
Junior Guest Fee - Weekday	25.00	25.00
Junior Guest Fee - Weekend	30.00	30.00
Guest Fee - Weekday	75.00	75.00
Guest Fee - Weekend & Holidays (Includes Friday)	95.00	95.00
Locker	150.00	150.00
POOL:		
Guest Fee - Weekday	8.00	8.00
Guest Fee - Weekend & Holidays (Includes Friday)	12.00	12.00
Locker	35.00	35.00
MEMBERSHIP:		
Renewal fee applies to renewal memberships from prior year only and must be paid prior to the deadline date		
Membership fees to be paid by check. Credit card payments of membership fees will incur a 3% convenience fee		
Non-resident Renewal - Comprehensive (by deadline date)	$ 8,000.00	$ 8,160.00
Non-resident - Comprehensive	9,200.00	9,660.00
Non-resident Renewal - Individual Daily Golf (by deadline date)	5,600.00	5,715.00
Non-resident - Individual Daily Golf	6,440.00	6,765.00
Non-resident Renewal - Individual Weekday Golf (by deadline date)	3,400.00	3,470.00
Non-resident - Individual Weekday Golf	3,910.00	N/A
Non-Resident Renewal - Family Pool (by deadline date)	2,500.00	2,550.00
Non-Resident - Family Pool	2,875.00	3,020.00
Non-Resident Renewal - Individual Pool (by deadline date)	1,200.00	1,225.00

CITY OF RYE, NEW YORK
RYE GOLF CLUB ENTERPRISE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
FEE SCHEDULE

FEE DESCRIPTION	Adopted 2018	Budget 2019
MEMBERSHIP: (continued)		
Non-Resident - Individual Pool	$ 1,380.00	$ 1,450.00
Non-Resident Renewal - Pool For Two (by deadline date)	2,200.00	2,245.00
Non-Resident - Pool For Two *	2,350.00	2,470.00
Non-Resident - House	425.00	450.00
Resident Renewal - Comprehensive - Discount (by deadline date)	4,500.00	4,590.00
Resident - Comprehensive	5,175.00	5,435.00
Resident Renewal - Individual Daily Golf - Discount (by deadline date)	3,100.00	3,165.00
Resident - Individual Daily Golf	3,565.00	3,745.00
Resident Renewal - Individual Weekday Golf - Discount (by deadline date)	1,900.00	1,940.00
Resident - Individual Weekday Golf	2,185.00	N/A
Resident Renewal - Family Pool - Discount (by deadline date)	1,450.00	1,480.00
Resident - Family Pool	1,668.00	1,755.00
Resident Renewal - Individual Pool - Discount (by deadline date)	750.00	765.00
Resident - Individual Pool	863.00	910.00
Resident Renewal - Pool For Two - Discount (by deadline date)	1,180.00	1,205.00
Resident - Pool For Two *	1,357.00	1,425.00
Resident - House	400.00	450.00
Legacy - Comprehensive	700.00	700.00
Legacy - Pool	300.00	300.00
Resident - Executive Membership	2,100.00	2,205.00
Non-Resident - Executive Membership	3,250.00	3,415.00
ADD ON MEMBERSHIP		
Child Care Provider	$ 425.00	$ 425.00
Early Morning Lap Swim (16 Weeks)	200.00	200.00
Golf	155.00	200.00
Pool	20.00	25.00
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.

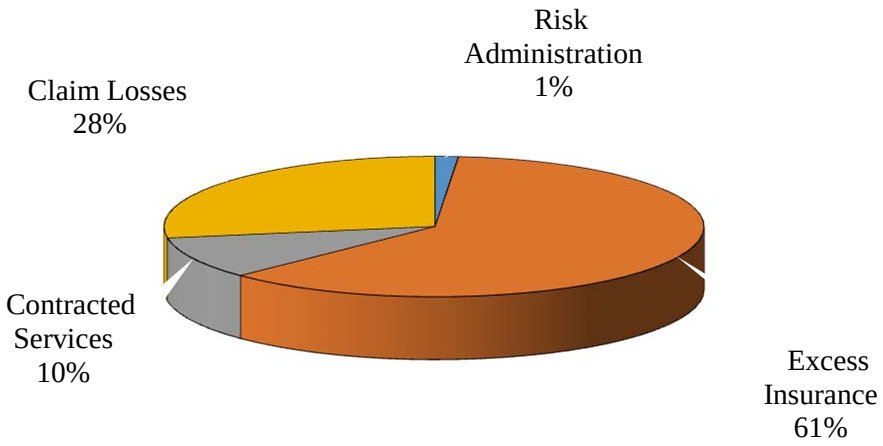
The Risk Retention Fund was established to account for the City's insurance and risk management activities.

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.

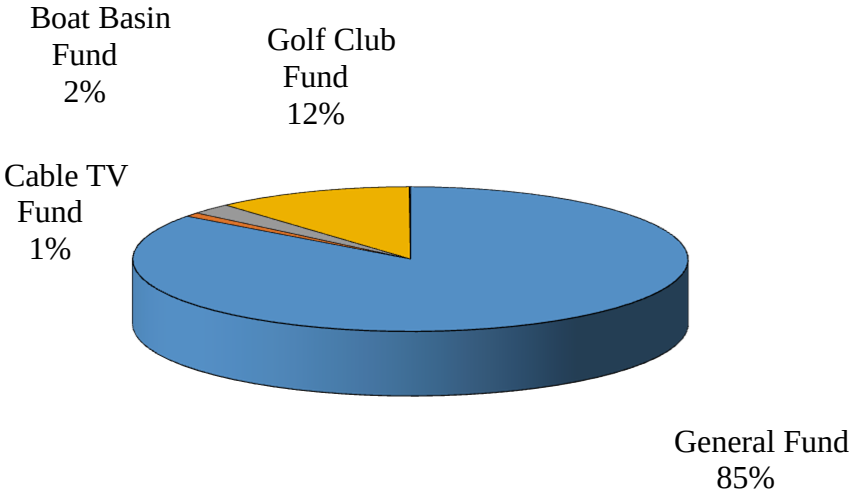
The City utilizes several outside services for the effective management of its risk program, including an insurance consultant, a firm providing insurance policy and claims management oversight, a claims processing service, and an actuary to assist in calculating claims liability at year-end, including incurred but not reported ("IBNR") claims.

CITY OF RYE, NEW YORK
RISK RETENTION INTERNAL SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
RISK RETENTION INTERNAL SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

	2016 Actual	2017 Actual	2018 Budget	2018 Revised	2018 Forecast	2019 Budget
Expenses:						
Risk Administration	$ 7,578	$ 6,800	$ 10,000	$ 10,000	$ 6,800	$ 10,000
Excess Insurance	414,833	422,660	447,270	447,270	422,830	443,975
Contracted Services	29,796	46,004	40,000	40,000	61,966	70,000
Claim Losses	95,100	198,303	200,000	200,000	200,000	200,000
Total Expenses	547,307	673,767	697,270	697,270	691,596	723,975
Revenues:						
Charges for Services:						
General Fund	347,949	597,017	593,708	593,708	593,708	616,057
Cable TV Fund	5,422	5,751	4,635	4,635	4,635	6,526
Boat Basin Fund	16,640	16,321	17,492	17,492	17,492	17,426
Golf Club Fund	73,009	78,052	80,935	80,935	80,935	83,466
Interest Income	176	512	500	500	650	500
Miscellaneous	1,000	-	-	-	-	-
Total Revenues	444,196	697,653	697,270	697,270	697,420	723,975
Net Income (Loss)	(103,111)	23,886	-	-	5,824	-
Retained Earnings, January 1	236,954	133,844	157,730	157,730	157,730	163,554
Retained Earnings, December 31	$ 133,843	$ 157,730	$ 157,730	$ 157,730	$ 163,554	$ 163,554

CITY OF RYE, NEW YORK
RISK RETENTION INTERNAL SERVICE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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.

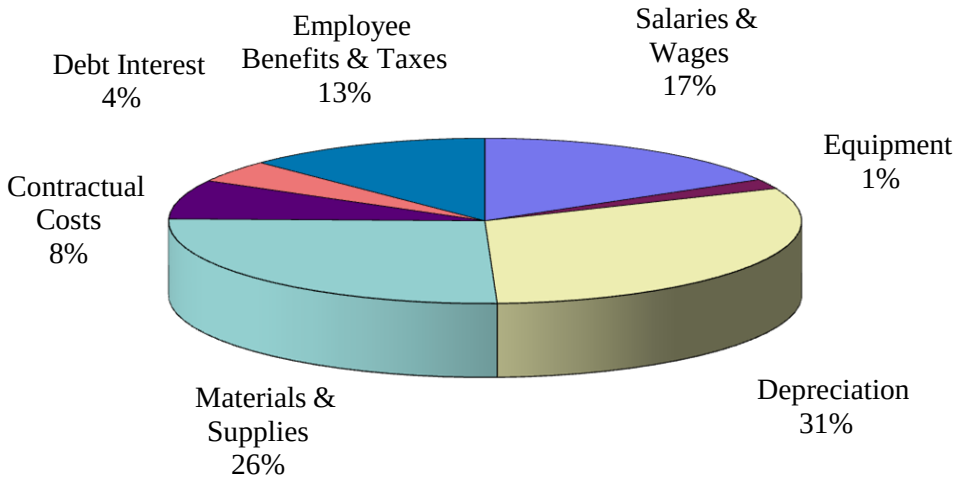
Operating costs associated with buildings and facilities are allocated to departments using a formula based on square footage used by each department. Operating costs associated with vehicles and equipment are allocated to departments based on the replacement value of vehicles and equipment used by each 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.

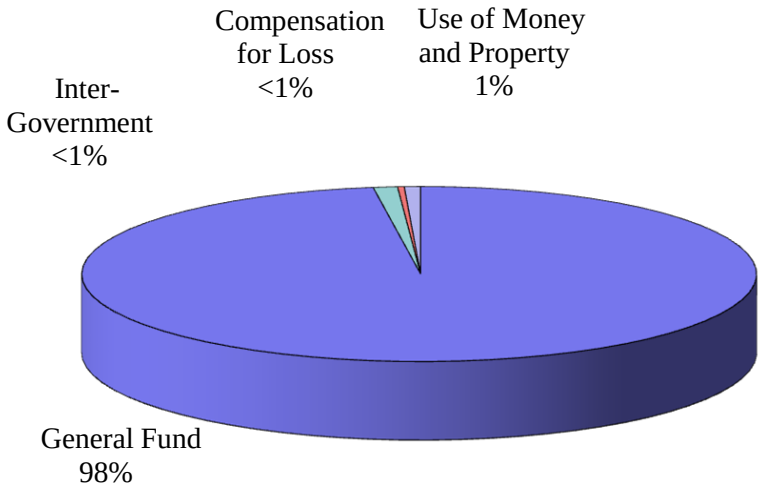
The Building and Vehicle Maintenance Fund also accounts for investments in capital assets (land, buildings, improvements, equipment, etc.). Capital assets are funded through any combination of transfers in from other funds, retained earnings, debt, grants, donations, and aid.

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EXPENSES



REVENUES



CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

OPERATIONS AND MAINTENANCE SUMMARY

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 598,301	$ 609,957	$ 657,718	$ 657,718	$ 569,995	$ 652,156
Equipment	46,438	32,647	59,900	57,900	54,900	74,900
Depreciation	1,119,508	1,038,894	1,188,469	1,188,469	1,188,469	1,203,852
Materials & Supplies	822,045	869,104	988,425	1,060,422	1,020,014	1,015,850
Contractual Costs	144,213	114,837	270,554	302,324	282,037	300,454
Debt Interest	347,205	318,086	209,838	209,838	209,838	171,423
Employee Benefits & Taxes	803,264	783,139	499,967	499,967	447,421	491,625
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	3,880,974	3,766,664	3,874,871	3,976,638	3,772,674	3,910,260
Revenues:						
Charges for Services:						
General Fund	4,042,610	3,752,000	3,682,681	3,682,681	3,682,681	3,822,760
Capital Projects Fund	-	-	-	-	-	-
Boat Basin Fund	-	-	-	-	-	-
Use of Money and Property	17,485	36,556	20,000	20,000	45,000	45,000
Sale of Property and Compensation for Loss	4,435	14,316	10,000	10,000	42,957	12,500
Miscellaneous	-	-	-	-	-	-
Intergovernmental	13,209	28,747	30,000	30,000	30,000	30,000
Other Financing Source	-	-	-	-	-	-
Total Revenues	4,077,739	3,831,619	3,742,681	3,742,681	3,800,638	3,910,260
Appropriated fund balance	-		-	-	-	-
Net Income (Loss)	$ 196,765	$ 64,955	$ (132,190)	$ (233,957)	$ 27,964	$ -
Percent of Costs Covered	105.07%	101.72%	96.59%	94.12%	100.74%	100.00%

Building & Vehicle Fund revenues will cover 100% of operating expenses. 2018 & 2019 Depreciation is equal to 2018 Debt Principal Payments.

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

BUILDING MAINTENANCE

Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 97,048	$ 87,725	$ 105,850	$ 105,850	$ 75,908	$ 76,919
Equipment	28,277	2,670	28,900	23,900	23,900	28,900
Depreciation	550,299	534,720	534,725	534,725	534,725	464,975
Materials & Supplies	392,774	381,302	514,125	519,395	512,214	541,050
Contractual Costs	62,414	56,629	179,054	191,464	188,537	206,954
Debt Interest	232,901	206,191	180,243	180,243	180,243	144,883
Employee Benefits & Taxes	426,412	419,456	82,349	82,349	82,242	58,196
Other Financing Uses	-	-	-	-	-	-
Total Costs	1,790,125	1,688,693	1,625,246	1,637,926	1,597,769	1,521,877
Revenues:						
Charges for Services:						
General Fund	1,816,703	1,539,321	1,443,056	1,443,056	1,443,056	1,446,877
Capital Projects Fund	-		-	-	-	-
Boat Basin Fund	-		-	-	-	-
Use of Money and Property	17,485	36,556	20,000	20,000	45,000	45,000
Sale of Property and Compensation for Loss	-		-	-	-	-
Miscellaneous	-		-	-	-	-
Intergovernmental	13,209	28,747	30,000	30,000	30,000	30,000
Other Financing Source	-		-	-	-	-
Total Revenues	1,847,397	1,604,624	1,493,056	1,493,056	1,518,056	1,521,877
Net Income (Loss)	$ 57,272	$ (84,069)	$ (132,190)	$ (144,870)	$ (79,713)	$ -
Percent of Costs Covered	103.20%	95.02%	91.87%	91.16%	95.01%	100.00%

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

VEHICLE MAINTENANCE

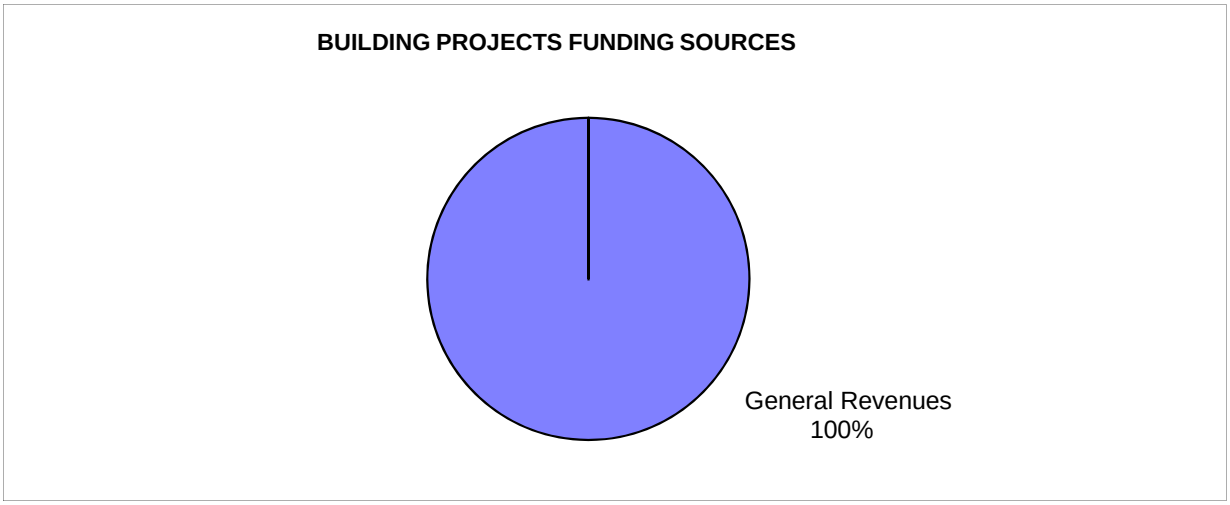
Resources Required	2016 Actual	2017 Actual	2018 Budget	2018 Revised Bud	2018 Forecast	2019 Budget
Expenditures:						
Salaries & Wages	$ 501,253	$ 522,232	$ 551,868	$ 551,868	$ 494,087	$ 575,237
Equipment	18,161	29,977	31,000	34,000	31,000	46,000
Depreciation	569,209	504,174	653,744	653,744	653,744	738,877
Materials & Supplies	429,271	487,802	474,300	541,027	507,800	474,800
Contractual Costs	81,799	58,208	91,500	110,860	93,500	93,500
Debt Interest	114,304	111,895	29,595	29,595	29,595	26,540
Employee Benefits & Taxes	376,852	363,683	417,618	417,618	365,179	433,429
Other Financing Uses	-		-	-	-	-
Total Costs	2,090,849	2,077,971	2,249,625	2,338,712	2,174,905	2,388,383
Revenues:						
Charges for Services:						
General Fund	2,225,907	2,212,679	2,239,625	2,239,625	2,239,625	2,375,883
Capital Projects Fund	-	-	-	-	-	-
Boat Basin Fund	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Sale of Property and Compensation for Loss	4,435	14,316	10,000	10,000	42,957	12,500
Miscellaneous	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Other Financing Source	-	-	-	-	-	-
Total Revenues	2,230,342	2,226,995	2,249,625	2,249,625	2,282,582	2,388,383
Appropriated fund balance	-	-	-	-	-	-
Net Income (Loss)	$ 139,493	$ 149,024	$ -	$ (89,087)	$ 107,677	$ -
Percent of Costs Covered	106.67%	107.17%	100.00%	96.19%	104.95%	100.00%

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

2019 BUILDING PROJECTS

Project Description		Resources Required
Annual Building Improvement Program		50,000
Total Building Projects Requirements	$	50,000

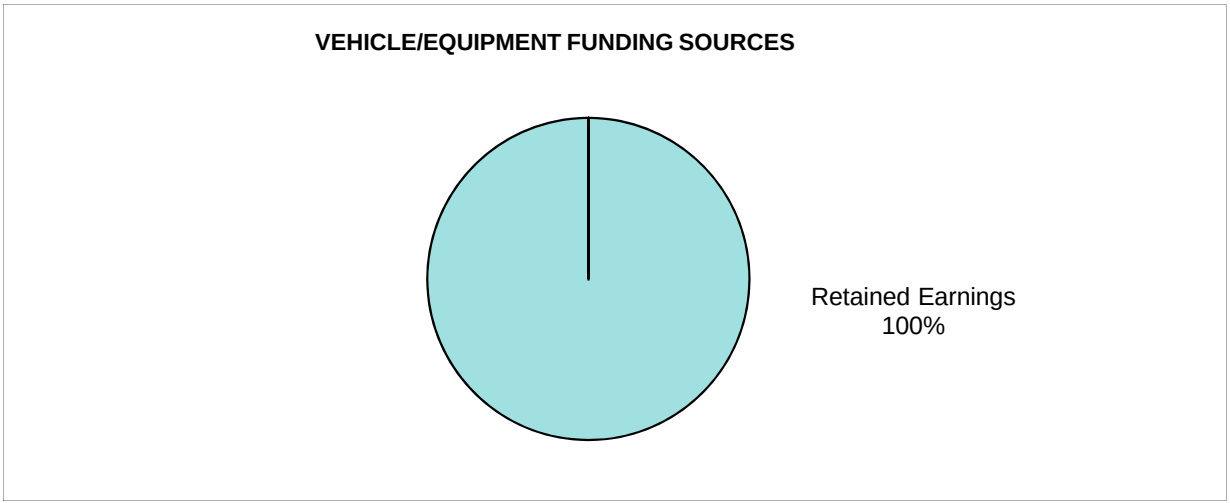
Source of Funding:		
General Revenues	$	50,000
Retained Earnings		-
Total Building Projects Sources	$	50,000



CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

2019 VEHICLE AND EQUIPMENT PROJECTS

Project Description		Resources Required
DPW Vehicles/Equipment	$	450,000
Police Vehicles		100,000
Total Vehicle Projects Requirements	$	550,000
Source of Funding:		
General Revenues	$	-
Bonds		
Grants and Aid		
Retained Earnings		550,000
Total Vehicle Projects Sources	$	550,000



CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

PROFORMA SCHEDULE OF OUTSTANDING INDEBTEDNESS
AND DEBT SERVICE REQUIREMENTS

Description	Principal Outstanding 1/1/2019	New Issues	2019 Principal Payment	2019 Interest Payment	Principal Outstanding 12/31/2019
2000 Serial Bonds					
Bonds Dated: October 1, 2000					
Refunded March 2010					
Interest Rate: 3.00%					
Final Maturity: 2020	443,601	-	217,768	17,743	225,833
2001 Serial Bonds					
Bonds Dated: December 1, 2001					
Refunded March 2010					
Interest Rate: 3.00%					
Final Maturity: 2021	291,755	-	93,511	10,660	198,244
2002 Serial Bonds					
Bonds Dated: December 15, 2002					
Refunded March 2010					
Interest Rate: 3.00%					
Final Maturity: 2020	780,000	-	380,000	31,202	400,000
2004D EFC Bonds					
Bonds Dated: July 22, 2005					
Interest Rate: 2.551%					
Final Maturity: 2024	595,000	-	90,000	9,115	505,000
2005 Serial Bonds					
Bonds Dated: December 15, 2005					
Interest Rate: 1.00%					
Final Maturity: 2025	2,638,281	-	342,337	72,667	2,295,944
2010 Serial Bonds					
Bonds Dated: May 1, 2010					
Interest Rate: 2.00%					
Final Maturity: September 2030	838,794	-	57,428	29,737	781,366
Totals	$ 5,587,431	$ -	$ 1,181,044	$ 171,124	$ 4,406,387

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
2019 BUILDING AND VEHICLE PROJECTS DETAILS

Annual Building Improvement Program

Appropriations	$	50,000
Funding Source - General Revenues	$	50,000

This annual program supports the miscellaneous and unanticipated repair and maintenance needs required for City buildings.

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.

CITY OF RYE, NEW YORK
BUILDING AND VEHICLE MAINTENANCE FUND
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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 Professional 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, 2019

SUMMARY OF AUTHORIZED FULL TIME STAFF BY FUNCTION

	2017 Authorized	2017 Filled	2018 Authorized	2018 Filled	2019 Budget
City Manager's Office	2.50	2.00	2.00	2.00	2.00
Finance	5.00	5.00	5.00	5.00	5.00
Assessment Office	2.00	1.00	2.00	2.00	2.00
City Clerk's Office	2.50	3.00	3.00	2.00	2.00
Personnel	1.00	1.00	1.00	1.00	1.00
Information Services	1.00	1.00	1.00	1.00	1.00
Community Television	2.00	2.00	2.00	1.00	2.00
Police Patrol/Investigation	37.00	35.00	37.00	33.00	36.00
Police Admin/Clerical	3.00	3.00	3.00	2.00	3.00
Parking Enforcement	2.00	2.00	2.00	2.00	2.00
Fire Services	18.00	18.00	21.00	19.00	20.00
Building	3.35	2.35	3.35	3.02	3.35
Engineering	2.50	2.50	2.50	2.17	2.50
Planning	2.15	2.15	2.15	1.81	2.15
Public Works Administration	2.40	2.00	2.40	3.00	3.00
Trans Maint (Street Maint/Light/Park)	6.35	6.35	6.35	5.70	5.70
Traffic Control	0.85	0.85	0.85	0.85	0.85
Public San (Sewer/Drain/Street Clean)	3.80	3.80	3.80	3.15	3.15
Solid Waste/Recycling	17.30	14.00	17.30	13.00	13.00
Land Maintenance	13.00	12.00	13.00	17.30	18.30
Building & Vehicle Maintenance	9.30	8.00	9.30	9.00	9.00
Recreation Services	6.50	7.15	7.15	6.15	7.15
Park Maintenance	3.00	2.85	2.85	2.85	2.85
Boat Basin	1.50	2.00	2.00	1.00	2.00
Golf Club	8.00	7.00	8.00	6.00	8.00
TOTALS	*156.00*	*146.00*	*160.00*	*145.00*	*157.00*

Notes:
-Information in the "filled" columns is based on positions filled as of October 1st

-Variations between 2018 authorized and 2019 budgeted positions, other than the change in total full-time staffing, represent an intra or inter-departmental reallocation of personnel

-2018 authorized positions represent 2018 approved budgeted positions

CSEA PAY PLAN
CLERICAL UNIT
Rates Effective January 1, 2016

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 July 8, 2015 and covers the period January 1, 2014 through December 31, 2016. 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 Intermediate Account Clerk	$44,117	$60,148
Grade 6 Cashier Dispatcher Office Assistant (Automated Systems) Intermediate Stenographer	$47,334	$63,115
Grade 7 Computer Operator Payroll Clerk Permit Clerk Senior Office Assistant (Automated Systems)	$49,647	$66,223
Grade 8 Assessment Clerk Senior Stenographer Senior Clerk Senior Account Clerk	$52,083	$69,483

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 9 Bookkeeper Senior Computer Operator	$54,635	$72,908
Grade 10 Deputy City Clerk Senior Office Assistant (Police Department) (Public Works)	$57,323	$76,498

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 January 1, 2015

The Civil Service Employees Association, Inc., Local 1000, AFSCME, AFL-CIO is the collective negotiating representative for the 57 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 August 4, 2014 that covers the period January 1, 2012 through December 31, 2015. Under the contract, the following terms and conditions apply:

A.

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 5 Recreation Attendant Road Maintainer	$39,557	$55,574
Grade 6 Caretaker Recreation Leader	$41,488	$58,310
Grade 7 Automotive Mechanic Helper Maintenance Laborer Park Groundskeeper Parking Enforcement Officer Laborer Laborer/Jumper (hired after 12/31/03)	$43,523	$61,180
Grade 8 Laborer/Jumper Senior Recreation Leader Police Dispatcher Sanitation Worker (hired after 12/31/03) Skilled Laborer	$45,658	$64,199

Pay Grade	Minimum (Step 1)	Maximum (Step 7)
Grade 9	$47,889	$67,362
Assistant Automotive Mechanic		
Assistant Park Foreman		
Tree Trimmer		
Sanitation Worker		
Maintenance Worker		
(Mason)		
(Traffic Signs)		
(Repair)		
Motor Equipment Operator		
Grade 10	$50,234	$70,681
Automotive Mechanic		
Assistant Road Maintenance Foreman		
Assistant Building Inspector		
Code Enforcement Officer		
Heavy Motor Equipment Operator		
Maintenance Mechanic		
(Mechanical)		
(Repair)		

B. Longevity

After 7 years of continuous service, an annual longevity payment of $500, in addition to base pay.

After 10 years of continuous service, an annual longevity payment of $1000, in addition to base pay.

After 15 years of continuous service, an annual longevity payment of $1,500, in addition to base pay.

After 20 years of continuous service, an annual longevity payment of $2,000, in addition to base pay.

FIRE PAY PLAN

Rates Effective December 31, 2015

The City of Rye Professional 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 18 paid fire fighters are established by an agreement ratified by the City Council on February 24, 2016, which covers the period January 1, 2010 through December 31, 2015. Under the contract, the following terms and conditions apply:

A. Pay Plan

Start	$49,968
Year 2	57,782
Year 3	65,601
Year 4	73,419
Year 5	81,237
Year 6	89,051
Year 7	96,497

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, 2015

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 May 21, 2014 which covers the period January 1, 2011 through December 31, 2015. Under the contract, the following terms and conditions apply:

A. Pay Plan effective January 1, 2015 (Effective for New Employees Hired After 10/23/13)

	Patrol Officer	Sergeant	Lieutenant
Start	$67,828	$117,851	$126,665
Year 2	74,806		
Year 3	81,786		
Year 4	88,765		
Year 5	92,456		
Year 6	96,358		
Year 7	100,447		

B. Longevity

After 7 years of continuous service, an annual, non-cumulative longevity payment of $900, in addition to base pay.

After 12 years of continuous service, an annual, non-cumulative longevity payment of $1,800, in addition to base pay.

After 17 years of continuous service, an annual, non-cumulative longevity payment of $2,700, in addition to base pay.

C. An employee assigned to the Detective Division or Youth Division for 30 days or more shall receive additional compensation of 7%.

D. An employee assigned to the Marine Unit shall receive additional compensation of 7% for the period assigned from April 1st through October 31st.

ADMINISTRATIVE PAY PLAN
Ranges Effective January 1, 2018

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 $103,117 - $193,810)
Assistant City Manager
City Comptroller
City Engineer
City Planner
Deputy Comptroller
Public Safety Commissioner
Superintendent of Recreation

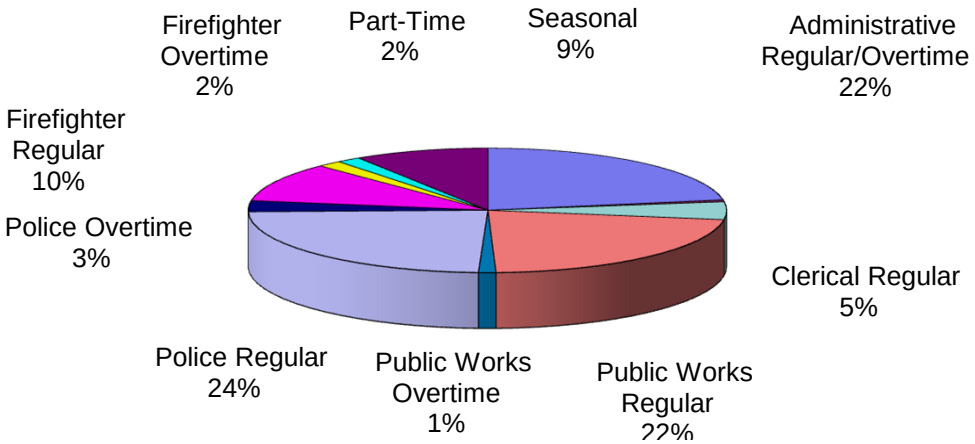
Administrative Pay Grade A (salary range $77,028 - $141,631)
Building Inspector
City Assessor
City Clerk
General Foreman
Golf Club Manager
Coordinator Computer Services
Superintendent of Public Works

Administrative Pay Grade B (salary range $64,604 - 121,753)
Accountant
Assistant Building Inspector
Assistant Planner
Assistant Superintendent of Recreation
Boat Basin Supervisor
City Naturalist
Fire Lt./Inspector
Garage Foreman
Greens Superintendent
Labor Foreman
Parks Foreman
Road Maintenance Foreman
Sanitation Foreman
Tree Foreman

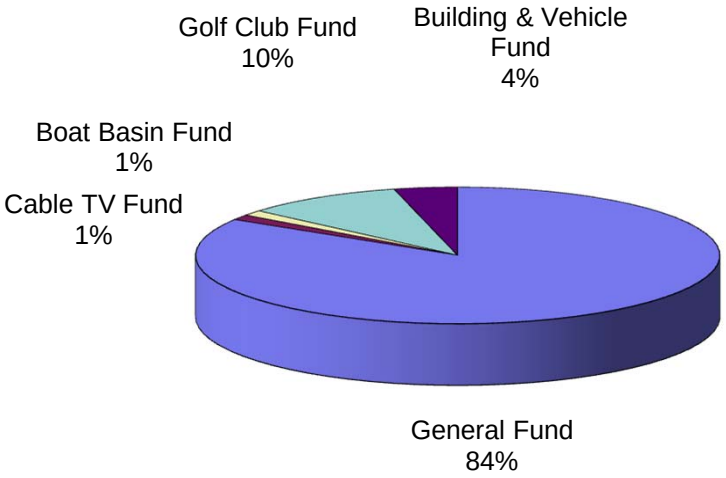
Administrative Pay Grade C (salary range $50,936 - 109,329)
Assistant City Engineer
Assistant to the City Manager
Assistant Assessor
Community Access Facilitator
Engineering Technician
Junior Network Specialist
Recreation Supervisor
Secretary to City Manager
Business Administrator
Personnel Manager

Administrative Pay Grade D (salary range $33,544 - 89,450)
Administrative Assistant
Assistant Community Access Facilitator
Assistant Greenskeeper
Assistant Naturalist (Curator)
Junior Accountant
Secretary to Corporation Counsel
Student Intern
Coordinator of Member Services

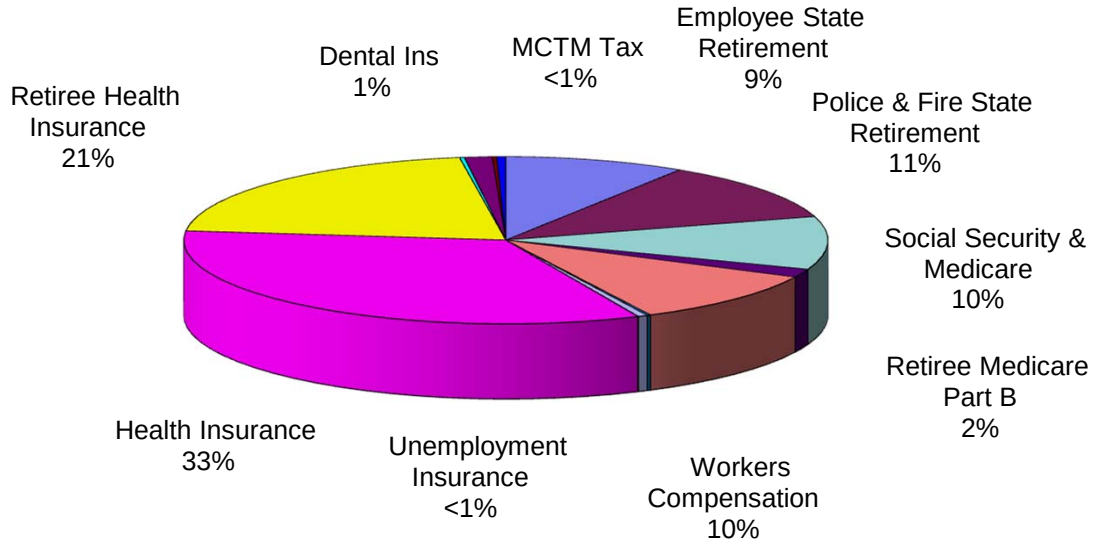
Distribution by Type of Salaries and Wages - All Funds



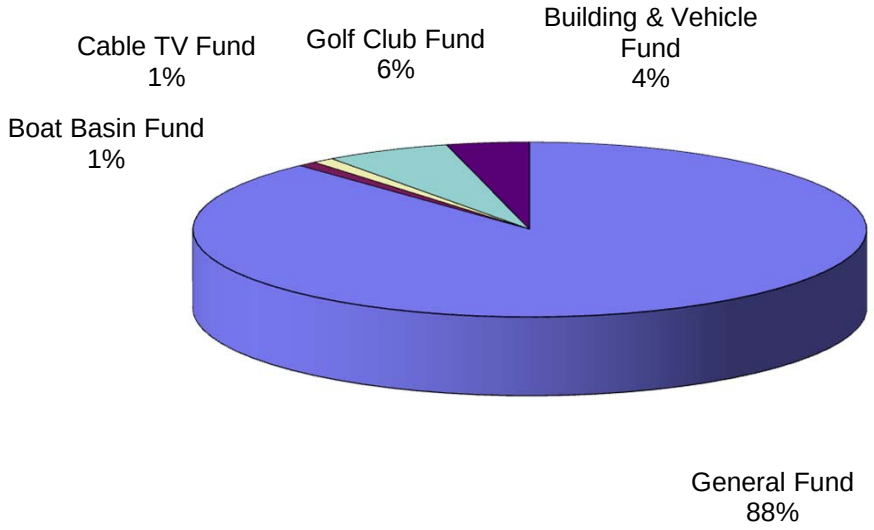
Salaries and Wages by Fund



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, 2019
SUMMARY OF EMPLOYEE SALARIES, WAGES, BENEFITS AND TAXES

	2017 Actual	2018 Forecast	2019 Budget
Salaries and Wages:			
Administrative Regular	$ 3,273,929	$ 3,353,241	$ 3,738,174
Administrative Overtime	61,840	88,075	80,650
Elections Stipend	4,000	2,000	2,000
Clerical Regular	759,064	690,270	769,748
Clerical Overtime	1,769	3,250	3,750
Public Works Regular	3,793,734	3,198,275	3,692,841
Public Works Overtime	193,512	218,484	195,350
Police Regular	4,113,587	3,727,629	4,017,142
Police Overtime	478,593	560,000	480,000
Firefighter Regular	1,670,044	1,594,440	1,703,956
Firefighter Overtime	313,713	350,000	275,000
Part-Time	216,052	244,825	270,850
Seasonal	1,337,335	1,477,850	1,524,500
Seasonal Overtime	4,590	4,950	4,750
Total Salaries and Wages	16,221,762	15,513,289	16,758,711
Employee Benefits and Taxes:			
Employee State Retirement	1,232,997	1,191,616	1,125,614
Police & Fire State Retirement	1,658,196	1,465,559	1,409,524
Local Police Pension	-	-	-
Social Security & Medicare	1,155,577	1,123,604	1,266,928
Retiree Medicare Part B	160,330	192,408	200,079
Workers Compensation	1,444,888	1,384,415	1,277,619
Life Insurance	18,791	17,901	22,071
Unemployment Insurance	67,722	56,667	58,825
Disability Insurance	3,750	3,721	4,017
Health Insurance	3,088,416	3,435,458	4,146,495
Retiree Health Insurance	2,001,369	2,360,506	2,595,228
Medical Fees	25,152	25,336	30,000
Dental Insurance	151,067	154,910	171,646
Vision Care	23,590	23,526	26,656
OPEB Expense	368,896	-	-
MCTM Tax	52,675	51,448	56,994
PCORI Fees	197	136	200
Total Employee Benefits and Taxes	11,453,613	11,487,211	12,391,896
Total Employee Salaries, Wages, Benefits and Taxes	$ 27,675,375	$ 27,000,500	$ 29,150,607

CITY OF RYE, NEW YORK
ALL FUNDS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

EMPLOYEE SALARIES, WAGES, BENEFITS, AND TAXES BY FUND

	General	Cable TV	Boat Basin	Golf Club	Building & Vehicle	Total
Salaries and Wages:						
Administrative Regular	$ 2,910,577	$ 174,781	$ 83,464	$ 485,089	$ 84,263	$ 3,738,174
Administrative Overtime	74,150	-	-	-	6,500	80,650
Elections Stipend	2,000	-	-	-	-	2,000
Clerical Regular	703,025	-	66,723	-	-	769,748
Clerical Overtime	2,250	-	1,500	-	-	3,750
Public Works Regular	2,949,506	-	-	185,442	557,893	3,692,841
Public Works Overtime	159,850	-	-	32,000	3,500	195,350
Police Regular	4,017,142	-	-	-	-	4,017,142
Police Overtime	480,000	-	-	-	-	480,000
Firefighter Regular	1,703,956	-	-	-	-	1,703,956
Firefighter Overtime	275,000	-	-	-	-	275,000
Part-Time	234,850	35,000	1,000	-	-	270,850
Seasonal	524,500	-	60,000	940,000	-	1,524,500
Seasonal Overtime	-	-	-	4,750	-	4,750
Total Salaries and Wages	14,036,806	209,781	212,687	1,647,281	652,156	16,758,711
Employee Benefits and Taxes:						
Employee State Retirement	916,572	23,103	13,917	83,242	88,780	1,125,614
Police & Fire State Retirement	1,409,524	-	-	-	-	1,409,524
Local Police Pension	-	-	-	-	-	-
Social Security & Medicare	1,059,084	16,050	16,270	125,635	49,889	1,266,928
Retiree Medicare Part B	179,944	-	4,990	15,145	-	200,079
Workers Compensation	1,176,286	641	8,463	20,508	71,721	1,277,619
Life Insurance	18,770	697	329	1,930	345	22,071
Unemployment Insurance	-	-	-	58,825	-	58,825
Disability Insurance	3,198	78	78	312	351	4,017
Health Insurance	3,504,879	68,572	47,775	260,650	264,619	4,146,495
Retiree Health Insurance	2,396,612	-	34,834	163,782	-	2,595,228
Medical Fees	26,241	304	373	1,909	1,173	30,000
Dental Insurance	147,822	2,436	1,962	9,270	10,156	171,646
Vision Care	21,112	528	528	2,112	2,376	26,656
OPEB Expense	-	-	-	-	-	-
MCTM Tax	47,740	714	723	5,602	2,215	56,994
PCORI Fees	200	-	-	-	-	200
Total Employee Benefits and Taxes	10,907,984	113,123	130,242	748,922	491,625	12,391,896
Total Employee Salaries, Wages, Benefits, and Taxes	$ 24,944,790	$ 322,904	$ 342,929	$ 2,396,203	$ 1,143,781	$ 29,150,607

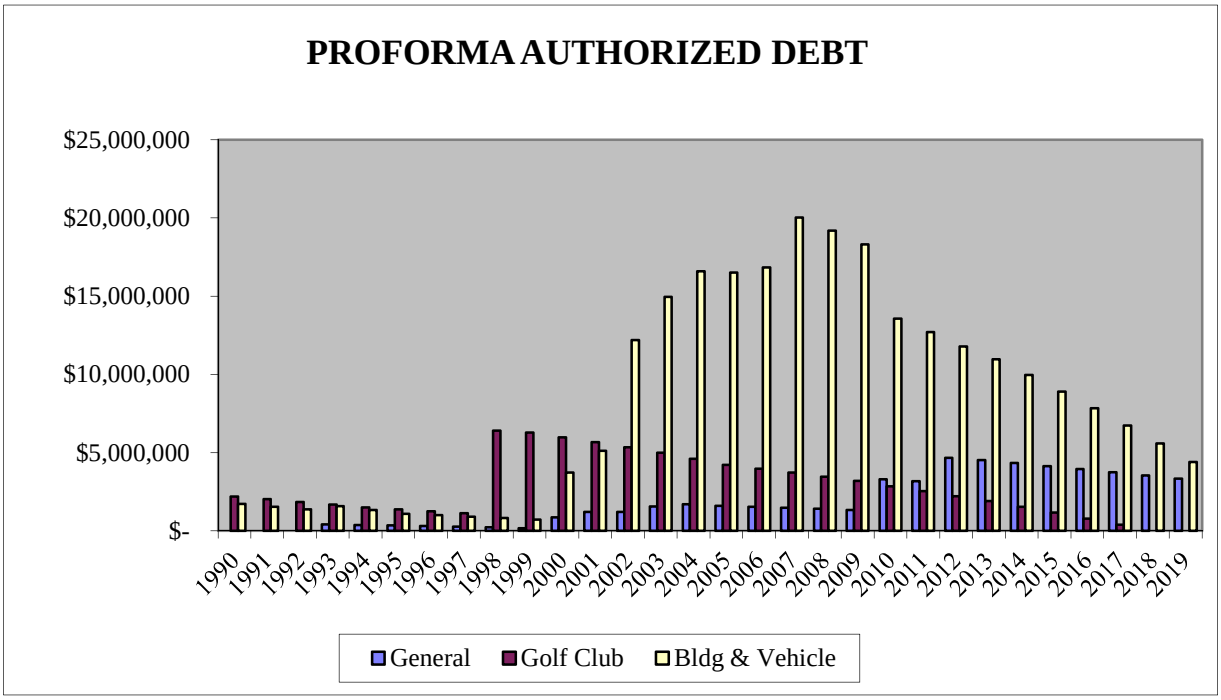
CITY OF RYE, NEW YORK
ALL FUNDS
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

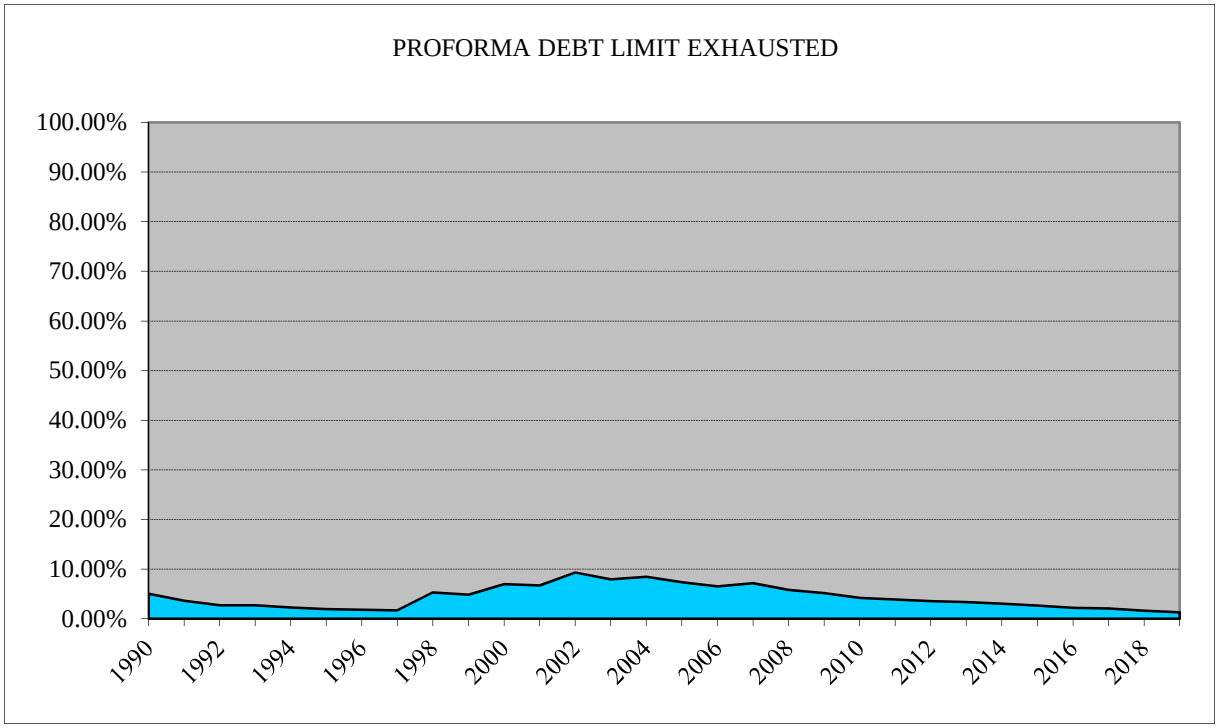
DEBT INFORMATION

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, 2019





CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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	4,675,947	2,210,000	11,777,086	18,663,033	3.57%
2013	4,514,414	1,910,000	10,967,809	17,392,223	3.34%
2014	4,331,641	1,545,000	9,955,100	15,831,741	3.00%
2015	4,144,373	1,170,000	8,901,886	14,216,259	2.65%
2016	3,952,238	790,000	7,833,868	12,576,106	2.19%
2017	3,754,512	400,000	6,731,769	10,886,281	2.06%
2018	3,549,354	-	5,587,431	9,136,785	1.63%
2019	3,336,229	-	4,406,387	7,742,616	1.31%

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
SCHEDULE OF ESTIMATED DEBT PAYMENTS

Issue	Principal Balance 1/1/2019	Principal Payments	Interest Payments	New Issues	Principal Balance 12/31/2019
General Fund:					
2000 Drainage	$ 48,885	$ 23,998	$ 1,955	$ -	$ 24,887
2000 Traffic Signals	57,514	28,234	2,301	-	29,280
2001 Traffic Signals	40,687	13,041	1,487	-	27,646
2001 Drainage	38,703	12,405	1,414	-	26,298
2001 Recreation Lighting	18,855	6,043	689	-	12,812
2005 Drainage	89,879	11,663	2,476	-	78,216
2005 Pump Stations	134,964	17,512	3,717	-	117,452
2005 Traffic Signals	26,876	3,488	740	-	23,388
2010 Theall Road Reconstruction	477,363	32,683	16,923	-	444,680
2010 Theodore Fremd Retaining Wall	190,945	13,073	6,769	-	177,872
2010 Bowman Ave Sluice Gate	219,587	15,034	7,785	-	204,553
2010 Old Milton Drainage	143,209	9,805	5,077	-	133,404
2010 Central Ave Bridge	245,500	16,808	8,703	-	228,692
2010 Peck & Midland Traffic Light	136,387	9,338	4,835	-	127,049
Total General Fund	1,869,354	213,125	64,871	-	1,656,229
Golf Club Fund:					
1998 Improvements Series A	-	-	-	-	-
1998 Improvements Series B	-	-	-	-	-
Total Golf Club Fund	-	-	-	-	-
Building & Vehicle Fund:					
2000 Milton Firehouse	340,943	167,372	13,637	-	173,571
2000 Salt Storage Dome	14,952	7,340	598	-	7,612
2000 Vacuum Truck	23,003	11,293	920	-	11,710
2000 Fire Ladder Truck	64,703	31,763	2,588	-	32,940
2001 Locust Firehouse	238,166	76,334	8,702	-	161,832
2001 City Hall	29,772	9,543	1,088	-	20,229
2001 Police Building	13,893	4,453	508	-	9,440
2001 Recreation Center	9,924	3,181	362	-	6,743
2002 City Hall Office Refurbishment	2,389	1,164	96	-	1,225
2002 City Hall HVAC	40,523	19,742	1,621	-	20,781
2002 Police Pistol Range	32,563	15,864	1,303	-	16,699
2002 Police Headquarters	48,916	23,831	1,957	-	25,085
2002 Milton Firehouse Improvements	13,026	6,346	521	-	6,680
2002 Recreation Fields	217,089	105,761	8,684	-	111,328
2002 Parks and Playgrounds	5,789	2,820	232	-	2,969
2002 Damiano Center	419,705	204,472	16,788	-	215,233
2004 Land Acquisition (EFC)	595,000	90,000	9,115	-	505,000
2005 Police HQ Upgrade	45,372	5,888	1,250	-	39,484
2005 Street Sweeper	67,336	8,737	1,855	-	58,599
2005 Locust Firehouse	1,843,532	239,212	50,777	-	1,604,320
2005 Land Acquisition	466,158	60,487	12,839	-	405,671

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019
SCHEDULE OF ESTIMATED DEBT PAYMENTS

Issue	Principal Balance 1/1/2019	Principal Payments	Interest Payments	New Issues	Principal Balance 12/31/2019
2005 Fire Pumper Truck	215,883	28,013	5,946	-	187,870
2010 Police Building Improvements (3/22/06)	409,168	28,014	14,506	-	381,154
2010 Fire Ladder Truck (3/22/06)	429,626	29,414	15,231	-	400,212
Total Building & Vehicle Fund	5,587,431	1,181,044	171,124	-	4,406,387
Total Authorized Debt - All Funds	$ 7,456,785	$ 1,394,169	$ 235,995	$ -	$ 6,062,616
To be Reimbursed by Taxpayers - Special Assessment					
2010 Upper Dogwood Lane Sewer	102,293	7,003	3,626	-	95,290
2010 Kirby Lane North Sewer	55,922	3,828	1,983	-	52,094
2010 EFC Kirby Lane North Sewer	1,730,000	75,000	39,020	-	1,655,000
Total Reimbursable Debt	1,888,215	85,831	44,629	-	1,802,384
Total Outstanding Debt	$ 9,345,000	$ 1,480,000	$ 280,624	$ -	$ 7,865,000

CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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 2019	Full Valuation 2018
2019	$ 140,662,283	1.53%	$ 9,193,613,268	$ -
2018	140,666,648	1.58%	8,902,952,405	8,902,952,405
2017	140,888,074	1.64%	8,590,736,220	8,590,736,220
2016	140,227,854	1.71%	8,200,459,298	8,200,459,298
2015	138,817,827	1.91%	7,267,949,058	7,267,949,058
2014	138,401,162	1.96%		7,061,283,776
Total five year full valuation			$ 42,155,710,249	$ 40,023,380,757
Average five year full valuation			$ 8,431,142,050	$ 8,004,676,151
Constitutional debt limit (7% of average five year full valuation)			$ 590,179,944	$ 560,327,331
Less: Outstanding debt at December 31 3			7,742,616	9,136,785
Net debt contracting margin			$ 582,437,328	$ 551,190,546
Debt contracting margin available			98.69%	98.37%
Debt contracting margin exhausted			1.31%	1.63%

[1] Tentative assessment roll as of budget adoption in the indicated fiscal year.

[2] 2018 equalization rate as established by NYS Office of Real Property Services July 2018.

3 Includes authroized debt of $1,680,000 from 2012 public referendum

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

	Gross Annual Budgets (As Adopted)		
Fund:	2016	2017	2018
General Fund	$ 36,045,972	$ 36,813,556	$ 38,868,945
Cable TV Fund	397,129	424,184	986,576
Boat Basin Fund	963,021	969,067	701,561
Golf Club Fund	4,454,558	4,667,370	4,785,445
Total gross annual budgets	$ 41,860,680	$ 42,874,177	$ 45,342,527
Total of preceding three years' gross annual budgets			$ 130,077,384
Average of preceding three years' gross annual budgets			$ 43,359,128

	Subject to City Council Vote	Public Safety Exemption	Disaster Rebuilding Exemption
Avg. of preceding 3 Years gross annual budgets	$ 43,359,128	N/A	N/A
Mulitplied by % of average gross annual budget	30%	N/A	N/A
Maximum charter bonding limit	$ 13,007,738	$ 2,500,000	$ 2,500,000
Less outstanding principal at December 31, 2019:			
2000 Serial Bonds	(25,177)	-	-
2001 Serial Bonds	(75,522)	-	-
2002 Serial Bonds	-	-	-
2005 Serial Bonds	-	(187,870)	-
2010 Serial Bonds	(871,570)	(781,366)	-
Charter bonding limit at December 31, 2019	$ 12,035,469	$ 1,530,764	$ 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, 2019

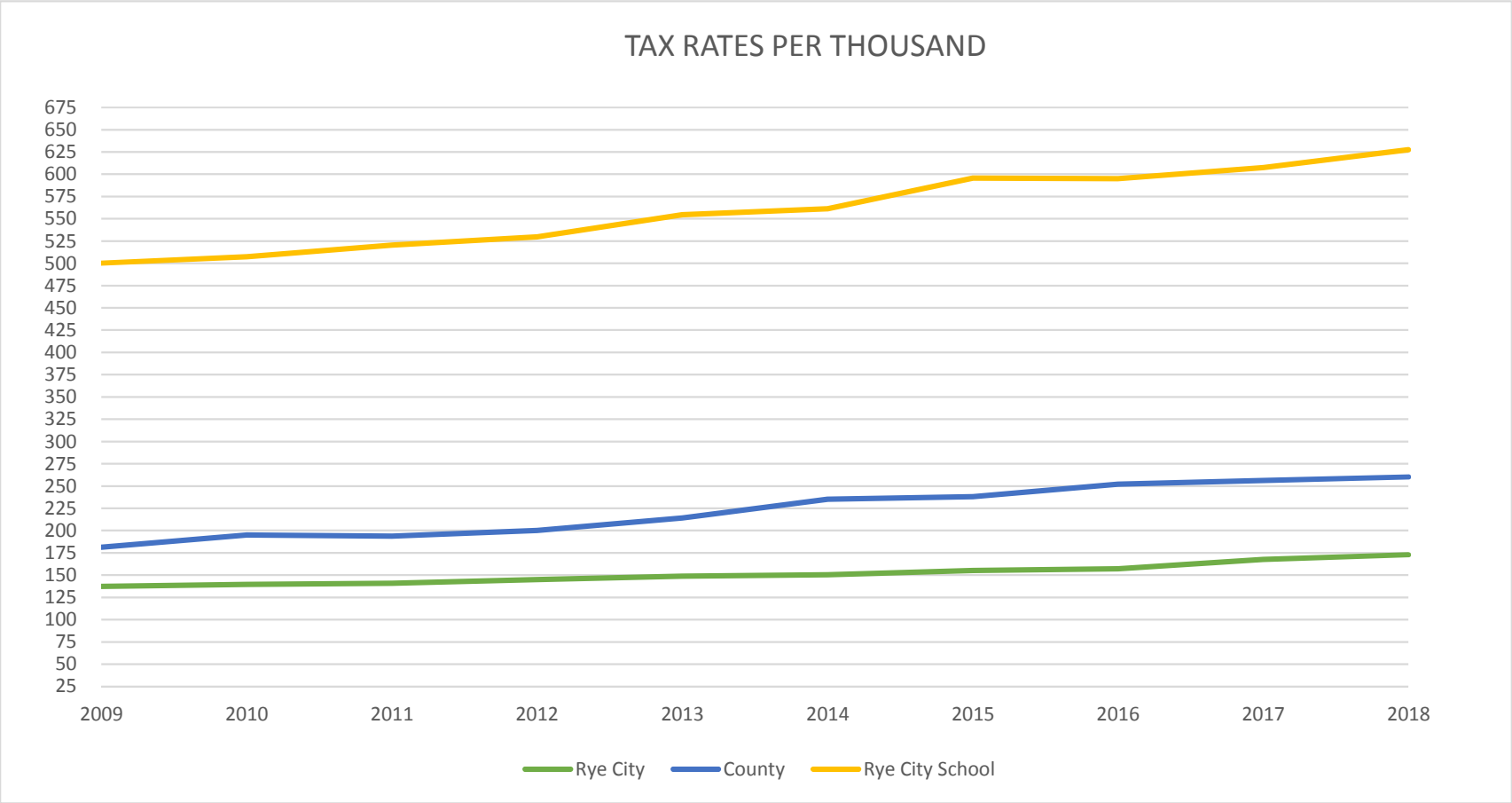
PROPERTY TAX RATES
LAST TEN FISCAL YEARS

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
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
2013	148.91	173.82	-	16.98	23.23	29.38	554.65	796.18
2014	150.38	187.92	-	17.61	29.69	29.81	561.34	847.99
2015	155.11	184.87	-	17.33	35.82	29.04	595.58	879.29
2016	157.16	196.32	-	17.94	37.72	32.07	595.20	883.88
2017	167.74	200.24	-	18.04	37.92	35.21	607.44	928.70
2018	172.83	204.59	-	17.97	37.65	36.18	627.49	945.34

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
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
2013	20,551,884	23,954,938	-	2,381,827	3,270,120	561,392	68,859,600	11,108,929
2014	20,771,529	25,907,788	-	2,467,038	4,167,580	569,795	69,989,093	11,704,783
2015	21,504,076	25,595,478	-	2,439,365	5,051,447	558,045	74,779,915	11,937,087
2016	22,019,270	27,491,947	-	2,553,476	5,367,637	625,389	75,530,788	11,867,958
2017	23,574,103	28,123,056	-	2,573,477	5,408,919	684,900	77,527,711	11,986,923
2018	24,249,897	28,627,353	-	2,551,725	5,341,306	709,264	79,974,181	11,887,159

TAX RATE COMPARISONS
LAST TEN FISCAL YEARS



CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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
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%	252.6	1.98%
2013	148.91	2.70%	214.03	6.87%	554.65	4.71%	256.8	1.66%
2014	150.38	0.99%	235.22	9.90%	561.34	1.21%	260.2	1.32%
2015	155.11	3.15%	238.01	1.19%	595.58	6.10%	260.6	0.15%
2016	157.16	1.32%	251.98	5.87%	595.20	(0.06)%	263.4	1.07%
2017	167.74	6.73%	256.21	1.68%	607.44	2.06%	268.5	1.94%
2018	172.83	3.03%	260.21	1.56%	627.49	3.30%	275.5	2.61%
Total Change		25.80%		43.51%		25.45%		16.34%

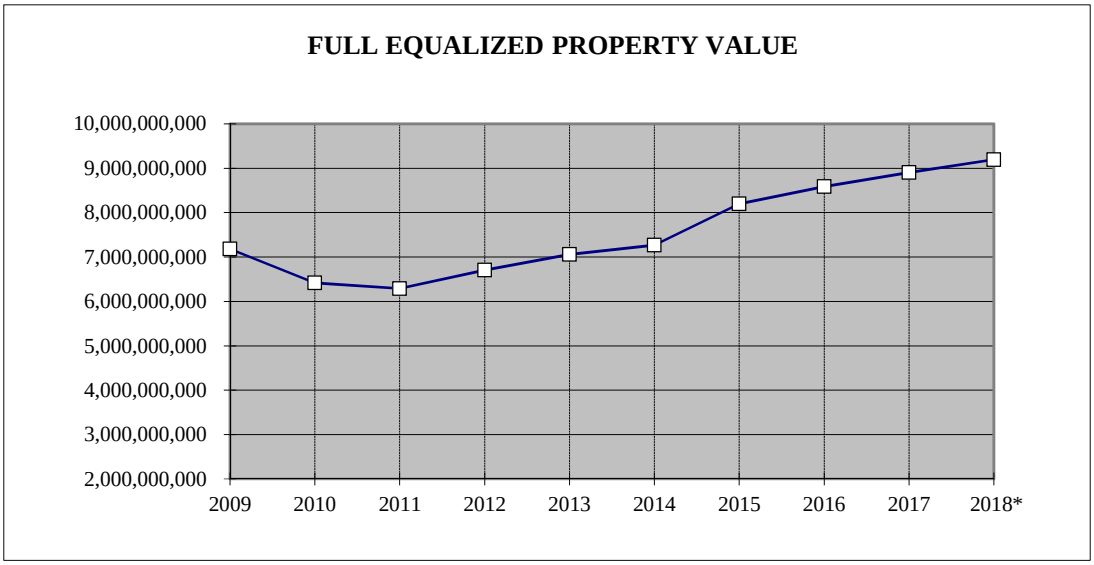
(1) Combined county tax rate includes county operating, M. T. A., Water District No. 4, Blind Brook Sewer District and County Refuse District #1.

(2) Consumer Price Index, New York-Northern New Jersey-Long Island, NY-NJ-CT-PA, All Items, 1982-84=100. CPI-U for 2018 is based upon data through September 2018

ASSESSED AND EQUALIZED FULL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Roll Year	Filed Assessed Value	State Equalization Rate	Equalized Full Value
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
2013	138,401,162	1.96%	7,061,283,776
2014	138,817,827	1.91%	7,267,949,058
2015	140,227,854	1.71%	8,200,459,298
2016	140,888,074	1.64%	8,590,736,220
2017	140,666,648	1.58%	8,902,952,405
2018*	140,662,283	1.53%	9,193,613,268

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 2018 roll year will be the basis for the 2019 tax levy.



CITY OF RYE, NEW YORK
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

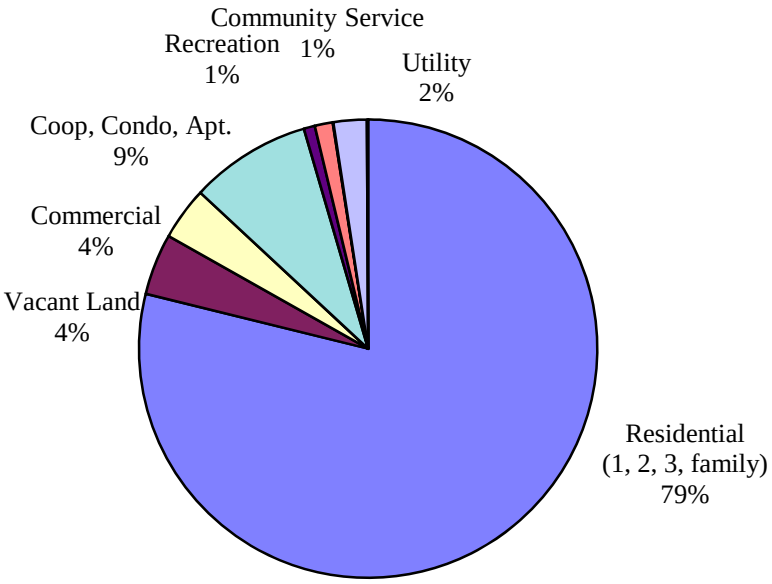
FILED ASSESSMENT ROLL CLASSIFICATION
September 15, 2018

Class	Number of Parcels	Percent of Parcels	Gross Assessed Value	Percent of Gross Roll
Residential	3,895	78.85%	118,149,150	70.59%
Vacant Land	214	4.33%	1,865,051	1.11%
Commercial	185	3.74%	9,441,890	5.64%
Coop, Condo, Apt.	422	8.54%	6,595,985	3.94%
Recreation	39	0.79%	9,127,373	5.45%
Community Service	63	1.28%	13,643,320	8.15%
Industrial	2	0.04%	37,500	0.02%
Utility	116	2.35%	8,226,709	4.92%
Wetlands & Parkland	4	0.08%	282,650	0.17%
Total	4,940	100.00%	167,369,628	100.00%
Exempt			26,707,345	
Total Taxable Assessed Value			$ 140,662,283	

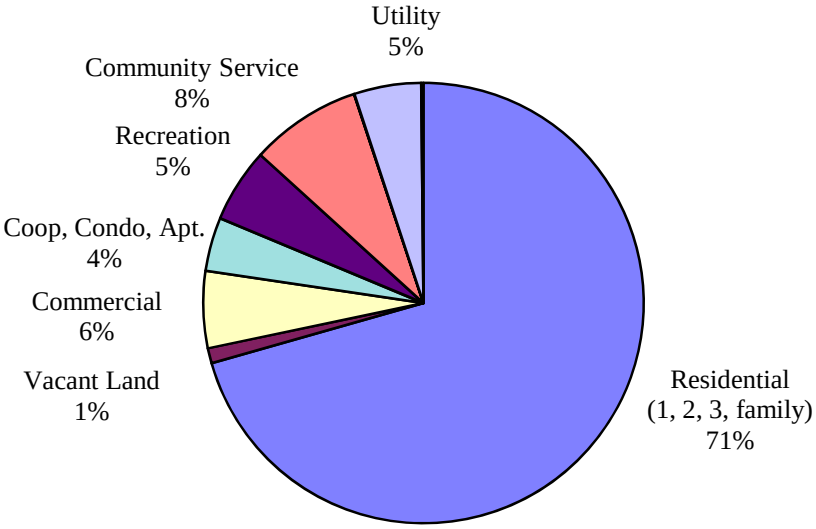
Notes:
Residential includes one, two, and three family homes.

2017 ASSESSMENT ROLL CLASSIFICATION

PARCELS BY CLASS



GROSS ASSESSED VALUE BY CLASS

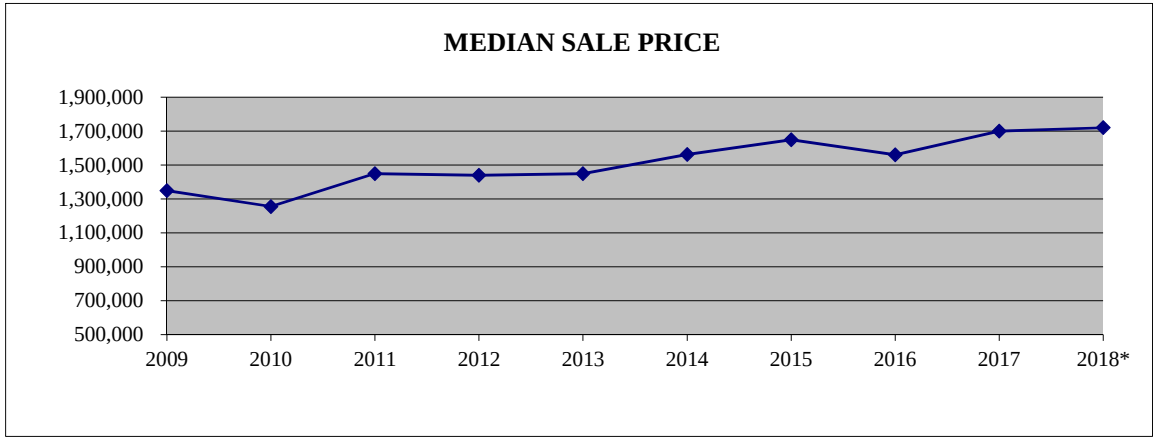


COMPARISON OF TAXABLE AND EXEMPT ASSESSED VALUATION

LAST THREE FISCAL YEARS

	2016	2017	2018
Real Property:			
Land	$ 57,029,764	$ 56,998,264	$ 56,709,684
Improvements	108,034,410	107,742,016	107,685,449
Public Service (utilities in private streets)	413,299	372,624	372,624
Special Franchise (utilities in public streets)	2,616,841	2,678,477	2,601,871
Total Gross Roll	$ 168,094,314	$ 167,791,381	$ 167,369,628
County Exempt Real Property :			
Wholly exempt	$ 26,295,060	$ 26,295,060	$ 25,951,760
All other partial exemptions	911,180	829,673	755,585
Total County Exempt Property	$ 27,206,240	$ 27,124,733	$ 26,707,345
County Taxable Real Property	$ 140,888,074	$ 140,666,648	$ 140,662,283
City Exempt Real Property:			
Wholly exempt	$ 26,295,060	$ 26,295,060	$ 25,951,760
All other partial exemptions	911,180	829,673	755,585
Total City Exempt Property	$ 27,206,240	$ 27,124,733	$ 26,707,345
City Taxable Real Property	$ 140,888,074	$ 140,666,648	$ 140,662,283

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
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	201	375,700,917	14.33%	1,440,000	(0.60)%	22,923	1.59%
2013	231	443,730,007	18.11%	1,450,000	0.69%	22,885	1.58%
2014	196	363,691,126	(18.04)%	1,563,250	7.81%	25,757	1.65%
2015	200	435,774,395	19.82%	1,649,500	5.52%	25,113	1.52%
2016	215	419,633,413	(3.70)%	1,560,000	(5.43)%	24,016	1.54%
2017	229	471,434,336	12.34%	1,700,000	8.97%	25,854	1.52%
2018*	140	286,688,219	(39.19)%	1,720,000	1.18%	28,745	1.67%

* Partial year. 2018 residential sales information available through August, 2018.

CITY OF RYE, NEW YORK
ANNUAL BUDGET
GLOSSARY
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

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