

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

**REGULAR MEETING OF THE CITY COUNCIL
COUNCIL CHAMBERS, CITY HALL
Wednesday, December 3, 2025
6:30 p.m.**

Please note: The Council will convene at 5:30 p.m. and it is expected they will adjourn into Executive Session at 5:31 p.m. to discuss personnel matters and potential litigation.

1. Pledge of Allegiance.
2. Roll Call.
3. Draft unapproved minutes of the Regular Meeting of the City Council held November 19, 2025.
4. Members of the public may be heard on matters for Council consideration that do not appear on the agenda.
5. Report of the City Manager.
6. Discussion of the proposed City of Rye 2026 Budget.
7. Mayor and Council amendments to the proposed 2026 City of Rye Budget.
8. Open public hearing on the 2026 Budget.
9. Rye Town Park Commission 2024 financial contribution.
10. Discussion of City Code of Ethics and proposal to hire Steven G. Leventhal, esq.
11. Resolution to declare certain City equipment as surplus.

CONSENT AGENDA

- a) Consideration of a request by the American Legion Post 128 and the Ladies Auxiliary of Post 128 to hold a parade to commemorate Memorial Day on Monday, May 26, 2026, from 8:45 a.m. to 10:15 a.m.

- b) Consideration of a request by the American Legion Post 128 and the Ladies Auxiliary of Post 128 to hold a Memorial Day ceremony on the Village Green on Monday, May 26, 2026, from 10:15 a.m. to 11:15 a.m.
- c) Consideration of a request by the American Legion Post 128 and the Ladies Auxiliary of Post 128 to offer food for sale on the Village Green on May 26, 2026.

12. Old Business/New Business.

13. Adjournment

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The next regular meeting of the City Council will be held on Wednesday, December 17, 2025, at 6:30 p.m.

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

UNAPPROVED MINUTES of the Regular Meeting of the City Council of the City of Rye held at City Hall on November 19, 2025, at 6:30 P.M.

PRESENT:

JOSH COHN, Mayor
KEITH CUNNINGHAM
BILL HENDERSON
JAMIE JENSEN
JOSH NATHAN
JULIE SOUZA
JAMES WARD
Councilmembers

ABSENT:

ALSO ATTENDING:

BRIAN SHEA, INTERIM CITY MANAGER
KRISTEN WILSON, CORPORATION COUNSEL
JOE FAZZINO, DEPUTY COMPTROLLER
CHRISTIAN MILLER, CITY PLANNER
RYAN COYNE, CITY ENGINEER

The Council convened in City Hall at 6:49 P.M. The meeting was streamed live at www.ryeny.gov for public viewing.

1. [Pledge of Allegiance.](#)

Mayor Cohn led the Pledge of Allegiance.

2. [Roll Call.](#)

The City Clerk called the roll, and there was a quorum.

3. [Draft unapproved minutes of the Regular Meeting of the City Council held November 5, 2025.](#)

On motion by Councilperson Jensen, seconded by Councilperson Nathan, and unanimously carried, it was

RESOLVED to approve the drafted unapproved minutes of the Regular Meeting of the City Council held on November 5, 2025.

4. [Members of the public may be heard on matters for Council consideration that do not appear on the agenda.](#)

Nobody came to speak.

5. [Report of the City Manager.](#)

Interim City Manager Brian Shea gave an update to the Council on several topics.

6. [Mayor’s Message](#)

The Mayor discussed the need to update the City’s Code with respect to the Board of Ethics.

7. [Continue a public hearing to amend Chapter 141 “Peace and Good Order” of the Code of the City of Rye by adding new Sections 141-10 “Public Urination or Defecation,” 141-11 “Enforcement,” and 141-12 “Penalties for Offenses.”](#)

On motion by Councilperson Souza, seconded by Councilperson Jensen, and unanimously carried, it was

RESOLVED to close the public hearing.

On motion by Councilperson Souza, seconded by Councilperson Jensen, it was

RESOLVED to amend Chapter 141 “Peace and Good Order” of the Code of the City of Rye by adding new Sections 141-10 “Public Urination or Defecation,” 141-11 “Enforcement,” and 141-12 “Penalties for Offenses.”

Adopted by the following vote:

ROLL CALL

AYES: Councilpersons Cunningham, Henderson Jensen, Nathan, Souza, Ward, Mayor Cohn

NAYS: None

ABSENT: None

8. [Consideration of a petition from Rye Arts Center, Inc. to amend the text of the Rye City Zoning Code to permit “Arts Center Use” as a new use permitted subject to additional standards and requirements in the R-1 to RT Residential Districts.](#)

On the advice of City Planner Christian Miller and Planning Commission Chairman Nick Everett, the Council decided to set up a Work Session on the matter to be scheduled at a later date.

- Heather Sweeny, 66 Milton Rd. spoke on the topic
- Sid Burke, 40 Milton Rd spoke on the topic
- Julie Margaret Hoben, 66 Milton Rd asked if residents could speak at the future work session.

9. [Award bid for City Hall HVAC replacement project \(Contract # 2025-02E\).](#)

On motion by Councilperson Souza, seconded by Mayor Cohn, it was

RESOLVED to award the bid for Contract 2025-02E City Hall HVAC Replacement to Naber Electric Corp. in the amount of \$375,000.00.

Adopted by the following vote:

ROLL CALL

AYES: Councilpersons Cunningham, Henderson Jensen, Nathan, Souza, Ward, Mayor Cohn

NAYS: None

ABSENT: None

10. [Award bid for City Hall HVAC replacement project \(Contract # 2025-02G\).](#)

On motion by Councilperson Souza, seconded by Mayor Cohn, it was

RESOLVED to award the bid for Contract 2025-02G City Hall HVAC Replacement to NSC Abatement Services, Inc., in the amount of \$724,000.00.

Adopted by the following vote:

ROLL CALL

AYES: Councilpersons Cunningham, Henderson Jensen, Nathan, Souza, Ward, Mayor Cohn

NAYS: None

ABSENT: None

11. [Award bid for City Hall HVAC replacement project \(Contract # 2025-02M\).](#)

On motion by Councilperson Souza, seconded by Mayor Cohn, it was

RESOLVED to award the bid for Contract 2025-02M City Hall HVAC Replacement to ACS System Associates Inc., in the amount of \$1,925,000.00.

Adopted by the following vote:

ROLL CALL

AYES: Councilpersons Cunningham, Henderson Jensen, Nathan, Souza, Ward, Mayor Cohn

NAYS: None
ABSENT: None

12. [2026 proposed budget discussion.](#)

The Council discussed the proposed draft of the 2026 budget and asked Interim City Manager Brian Shea and Deputy Comptroller Joe Fazzino to provide some proposed budget cut scenarios at the next Council meeting.

13. [Amendment to APG plan.](#)

On motion by Councilperson Souza, seconded by Mayor Cohn, it was

RESOLVED to amend the APG plan to outline service requirements for employees to become eligible to stay on the City’s health insurance plan in retirement.

Adopted by the following vote:

ROLL CALL

AYES: Councilpersons Cunningham, Henderson Jensen, Nathan, Souza, Ward, Mayor Cohn
NAYS: None
ABSENT: None

14. [Consideration of a request by the Rye Little League to approve a parade to kickoff Opening Day of the Little League season on Saturday, April 11, 2026, beginning at 11:00 a.m.](#)

On motion by Councilperson Souza, seconded by Councilperson Ward, and unanimously carried, it was

RESOLVED to approve the request.

15. [Resolution to waive parking restrictions and parking fees in all downtown parking lots and Purchase Street from December 12 – 15, 2025, and from December 22 – 26, 2025, for Hanukkah, Christmas, and Kwanzaa.](#)

On motion by Councilperson Souza, seconded by Councilperson Nathan, it was

RESOLVED to waive parking restrictions and parking fees in all downtown parking lots and Purchase Street from December 12 – 15, 2025, and from December 22 – 26, 2025, for Hanukkah, Christmas, and Kwanzaa.

Adopted by the following vote:

ROLL CALL

AYES: Councilpersons Cunningham, Jensen, Nathan, Souza, Ward, Mayor Cohn

NAYS: None

ABSTAIN: Councilperson Henderson

16. [Approval of appointments to the Rye Golf Club Commission.](#)

The Council unanimously gave their nods to the appointments made by the Rye Golf Club Commission.

17. [Old Business/New Business.](#)

On motion by Councilperson Souza, seconded by Councilperson Nathan, and unanimously carried, it was

RESOLVED to approve the request by the Rye Historical Society to use the Village Green and close Haviland Lane on November 30, 2025, from 12 pm to 3 pm for a community event since Mistletoe Magic has been cancelled.

18. [Adjournment.](#)

On motion of Councilperson Souza, seconded by Councilperson Ward, and with the Council in favor, the meeting was adjourned at 8:32 P.M.

Respectfully submitted,

Noga Ruttenberg
City Clerk



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Discussion of the proposed City of Rye 2026 Budget.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council discuss the proposed 2026 Budget.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Mayor and Council amendments to the proposed 2026 City of Rye Budget.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council propose 2026 Budget amendments before the opening of the public hearing.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The Rye City Charter stipulates that a public hearing must be held on the proposed budget.

The City Manager presented the 2026 Budget on November 5, 2025. The Council Budget Workshops were held on November 12th and 17th.

Before opening the public hearing, the Mayor and Council may make amendments to the proposed budget.



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Open public hearing on the 2026 Budget.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council open the public hearing.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: This is an annual hearing.



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Rye Town Park Commission 2024 financial contribution.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council adopt the resolution.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The City of Rye is responsible for covering a portion of any Rye Town Park Commission operating deficit and capital costs.

See the attached resolution, letter, and audited financial statements.



CITY OF RYE

RESOLUTION ALLOCATING THE RYE TOWN PARK COMMISSION (RTP) 2024 FINANCIAL CONTRIBUTION

WHEREAS, the Agreement signed by the City of Rye and Town of Rye on January 31, 1942 regarding Rye Town Park stipulated the City's share of the assessed value at 39.278% of the Town's roll; and

WHEREAS, Chapter 848 of the NYS law enacted in 1953 law codified that provision and sets forth the process for capital projects at Rye Town Park: and

WHEREAS, for capital projects, the RTP Commission identifies the scope of a project and the estimated cost; and

WHEREAS, the RTP Commission provides to the Rye City Council and Rye Town Board a certificate stating the costs of the project and the portions attributable to each municipality; and

WHEREAS, the RTP Commission requests \$ 395,156 due from the City of Rye for 2024; and

WHEREAS, this sum includes the City's share of the 2024 operating deficit contribution of \$168,869 and the City's share of the 2024 capital contribution of \$226,287; and

NOW, THEREFORE, the Rye City Council, duly convened does hereby

RESOLVE, that the Rye City Council does hereby allocate \$395,156 to the RTP Commission for the City's 2024 Financial Contribution

BE IT FURTHER RESOLVED, that the City will appropriate \$118,869 from the contingency account and appropriate \$226,287 from the capex reserve account.

RESOLVED, this Resolution shall take effect immediately.

ROLL CALL

Ayes:

Nays:

STATE OF NEW YORK)
COUNTY OF WESTCHESTER)
CITY OF RYE)



Rye Town Park Commission

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www.townofryeny.com

Gary J. Zuckerman, Esq.
President

Deborah A. Reisner
Secretary to the Rye Town Park Commission

Commissioners
Jason Klein
Lindsay Jackson
Luis Marino
Josh Cohn
Emily Proskine Hurd

Mr. Joseph Fazzino
Rye City Acting Comptroller
1051 Boston Post Road
Rye, New York 10580
JFazzino@RyeNY.gov

November 21, 2025

Dear Mr. Fazzino,

The Rye Town Park Commission requests \$ 395,156 due from the City of Rye as its share of the 2024 Operating Deficit and Capital Contribution, as specified on page 8 of the Audited Statements for FY2024 provided by our Auditors, PKF O’Connor Davies, LLP.

Description	Operating	Capital Supplement	Total
FY2024 Deficit (page 8)	\$ 312,045	\$ 576,117	\$ 888,162
FY2024 City of Rye share	\$ 168,869	\$ 226,287	\$ 395,156
FY2024 Town of Rye share	\$ 143,176	\$ 349,830	\$ 493,006

Please make this payment to: “Rye Town Park Commission” and forward to:
Rye Town Park Commission
Office of Supervisor
222 Grace Church Street
Port Chester, New York 10573

Best regards,

Debbie Reisner
Secretary to the Rye Town Park Commission

CC: Interim City Manager – Brian G, Shea
BShea@RyeNY.gov

Rye Town Park Commission, New York

Financial Statements and
Supplementary Information

Year Ended December 31, 2024

Rye Town Park Commission, New York

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Independent Auditors' Report

**The Board of Commissioners of the
Rye Town Park Commission, New York**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Rye Town Park Commission, New York ("Commission"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of December 31, 2024, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

Harrison, New York

May 7, 2025

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Rye Town Park Commission, New York

Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and equivalents	\$ 717,689
Investments	37,824
Receivables	
Accounts, net	6,077
Due from sponsors	731,618
State and Federal aid	472,339
Leases	778,610
Capital assets	
Not being depreciated	512,429
Being depreciated, net	<u>6,951,566</u>
Total Assets	<u>10,208,152</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	<u>128,404</u>
LIABILITIES	
Accounts payable	234,027
Due to sponsors	1,652,988
Security deposits	35,000
Unearned revenues	111,932
Noncurrent Liabilities	
Due in more than one year	<u>94,619</u>
Total Liabilities	<u>2,128,566</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related	48,801
Lease related	<u>710,210</u>
Total Deferred Inflows of Resources	<u>759,011</u>
NET POSITION	
Investment in capital assets	7,463,995
Unrestricted	<u>(15,016)</u>
Total Net Position	<u>\$ 7,448,979</u>

The notes to financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Statement of Activities
Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Culture and recreation	<u>\$ 2,098,165</u>	<u>\$ 1,383,912</u>	<u>\$ 12,390</u>	<u>\$ 739,267</u>	<u>\$ 37,404</u>
	General revenues				
	Other				33,892
	Sponsor funding				<u>888,162</u>
	Total General Revenues				<u>922,054</u>
	Change in Net Position				959,458
	NET POSITION				
	Beginning				<u>6,489,521</u>
	Ending				<u>\$ 7,448,979</u>

The notes to financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Balance Sheet
Governmental Funds
December 31, 2024

	General	Capital Projects	Total Governmental Funds
ASSETS			
Cash and equivalents	\$ 680,917	\$ 36,772	\$ 717,689
Investments	37,824	-	37,824
	<u>718,741</u>	<u>36,772</u>	<u>755,513</u>
Receivables			
Accounts, net of allowance of \$48,366	6,077	-	6,077
Due from other funds	592,921	-	592,921
Due from sponsors	308,780	422,838	731,618
State and Federal aid	-	472,339	472,339
Leases	778,610	-	778,610
	<u>1,686,388</u>	<u>895,177</u>	<u>2,581,565</u>
Total Assets	<u>\$ 2,405,129</u>	<u>\$ 931,949</u>	<u>\$ 3,337,078</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)			
Liabilities			
Accounts payable	\$ 31,264	\$ 202,763	\$ 234,027
Due to other funds	-	592,921	592,921
Due to sponsors	1,620,135	32,853	1,652,988
Security deposits	35,000	-	35,000
Unearned revenues	8,520	103,412	111,932
	<u>1,694,919</u>	<u>931,949</u>	<u>2,626,868</u>
Total Liabilities	<u>1,694,919</u>	<u>931,949</u>	<u>2,626,868</u>
Deferred inflows of resources			
Unavailable revenues - State and Federal aid	-	472,339	472,339
Lease related	710,210	-	710,210
	<u>710,210</u>	<u>472,339</u>	<u>1,182,549</u>
Total Deferred Inflows of Resources	<u>710,210</u>	<u>472,339</u>	<u>1,182,549</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,405,129</u>	<u>1,404,288</u>	<u>3,809,417</u>
Fund deficits			
Unassigned	-	(472,339)	(472,339)
	<u>-</u>	<u>(472,339)</u>	<u>(472,339)</u>
Total Liabilities, Deferred Inflows of Resources and Fund deficits	<u>\$ 2,405,129</u>	<u>\$ 931,949</u>	<u>\$ 3,337,078</u>

The notes to financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Reconciliation of Governmental Funds Balance Sheet to
the Government-Wide Statement of Net Position
December 31, 2024

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because

Total Fund Deficits - Governmental Funds	\$ <u>(472,339)</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets - non-depreciable	512,429
Capital assets - depreciable	11,748,418
Accumulated depreciation	<u>(4,796,852)</u>
	<u>7,463,995</u>
Differences between actual and expected experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.	
Deferred outflows - pension related	128,404
Deferred inflows - pension related	<u>(48,801)</u>
	<u>79,603</u>
Other long-term assets that are not available to pay for current period expenditures and, therefore, are either deferred or not reported in the funds.	
State and Federal aid	<u>472,339</u>
Long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.	
Net pension liability	<u>(94,619)</u>
Net Position of Governmental Activities	<u>\$ 7,448,979</u>

The notes to financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2024

	General	Capital Projects	Total Governmental Funds
REVENUES			
Sales of permits	\$ 461,635	\$ -	\$ 461,635
Parking	275,712	-	275,712
Beach admissions	476,968	-	476,968
Rent - Concessions and other	169,597	-	169,597
Use of money and property	12,390	-	12,390
State aid	-	371,740	371,740
Federal aid	-	242,693	242,693
Other	33,892	-	33,892
Total Revenues	1,430,194	614,433	2,044,627
EXPENDITURES			
Current			
Culture and recreation			
Personal services	947,894	-	947,894
Employee benefits	152,975	-	152,975
Equipment	4,029	-	4,029
Supplies and printing	57,932	-	57,932
Utilities, telephone and refuse	97,802	-	97,802
Building and grounds repairs	76,817	-	76,817
Insurance	80,278	-	80,278
Office	7,620	-	7,620
Property taxes and sewer taxes	40,871	-	40,871
Uniforms	10,169	-	10,169
Professional fees	59,667	-	59,667
Equipment repairs and maintenance	16,842	-	16,842
Secretary fees	40,558	-	40,558
Concerts	10,078	-	10,078
Payroll processing fees	21,369	-	21,369
Credit card fees	47,500	-	47,500
Police security	25,000	-	25,000
Software	31,832	-	31,832
Miscellaneous	13,006	-	13,006
Capital outlay	-	1,315,384	1,315,384
Total Expenditures	1,742,239	1,315,384	3,057,623
Deficiency of Revenues Over Expenditures	(312,045)	(700,951)	(1,012,996)
OTHER FINANCING SOURCES			
Sponsor funding - Town	143,176	349,830	493,006
Sponsor funding - City	168,869	226,287	395,156
Total Other Financing Sources	312,045	576,117	888,162
Net Change in Fund Balances	-	(124,834)	(124,834)
FUND DEFICIT			
Beginning of Year	-	(347,505)	(347,505)
End of Year	\$ -	\$ (472,339)	\$ (472,339)

The notes to financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2024

Amounts Reported for Governmental Activities in the statement of Activities are Different Because

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (124,834)</u>
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay expenditures	1,276,750
Depreciation expense	<u>(298,975)</u>
	<u>977,775</u>
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
State and Federal aid	<u>124,834</u>
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Changes in pension liabilities and related deferred outflows and inflows of resources	<u>(18,317)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 959,458</u></u>

The notes to financial statements are an integral part of this statement.

Rye Town Park Commission, New York

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Sales of permits	\$ 527,662	\$ 527,662	\$ 461,635	\$ (66,027)
Parking	315,000	315,000	275,712	(39,288)
Beach admissions	530,400	530,400	476,968	(53,432)
Rent - Concessions and other	235,700	235,700	169,597	(66,103)
Use of money and property	-	-	12,390	12,390
Other	14,500	14,500	33,892	19,392
Total Revenues	<u>1,623,262</u>	<u>1,623,262</u>	<u>1,430,194</u>	<u>(193,068)</u>
EXPENDITURES				
Current				
Culture and recreation				
Personal services	875,211	875,211	947,894	(72,683)
Employee benefits	152,425	152,425	152,975	(550)
Equipment	10,000	10,000	4,029	5,971
Supplies and printing	60,000	60,000	57,932	2,068
Utilities, telephone and refuse	88,000	88,000	97,802	(9,802)
Building and grounds repairs	87,500	87,500	76,817	10,683
Insurance	80,428	80,428	80,278	150
Office	9,000	9,000	7,620	1,380
Property taxes and sewer taxes	37,650	37,650	40,871	(3,221)
Uniforms	7,767	7,767	10,169	(2,402)
Professional fees	58,382	58,382	59,667	(1,285)
Equipment repairs and maintenance	10,500	10,500	16,842	(6,342)
Secretary fees	39,000	39,000	40,558	(1,558)
Concerts	10,000	10,000	10,078	(78)
Payroll processing fees	14,698	14,698	21,369	(6,671)
Credit card fees	45,000	45,000	47,500	(2,500)
Police security	25,000	25,000	25,000	-
Software	23,650	23,650	31,832	(8,182)
Miscellaneous	7,000	7,000	13,006	(6,006)
Contingency	10,000	10,000	-	10,000
Total Expenditures	<u>1,651,211</u>	<u>1,651,211</u>	<u>1,742,239</u>	<u>(91,028)</u>
Deficiency of Revenues Over Expenditures	<u>(27,949)</u>	<u>(27,949)</u>	<u>(312,045)</u>	<u>(284,096)</u>
OTHER FINANCING SOURCES				
Sponsor funding - Town	12,823	12,823	143,176	130,353
Sponsor funding - City	15,126	15,126	168,869	153,743
Total Other Financing Sources	<u>27,949</u>	<u>27,949</u>	<u>312,045</u>	<u>284,096</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCE				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to financial statements are an integral part of this statement.

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Rye Town Park Commission, New York

Notes to Financial Statements
December 31, 2024

Note 1 - Summary of Significant Accounting Policies

The Rye Town Park Commission, New York ("Commission") was established in 1907 and operates in accordance with the laws of the State of New York. The Board of Commissioners ("Board") is the legislative body responsible for overall operation of the Commission. The president of the Commission serves as the chief executive officer and the treasurer serves as the chief financial officer. The Commission provides recreation services to the residents of the area.

The financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America as applied 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 Commission's significant accounting policies are described below:

A. Financial Reporting Entity

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

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

B. Government-Wide Financial Statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the primary government as a whole. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used. Governmental activities are supported by charges for services, intergovernmental revenues and other non-exchange transactions.

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

While separate government-wide and fund financial statements are presented, they are interrelated. Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Note 1 - Summary of Significant Accounting Policies (Continued)

C. Fund Financial Statements

The accounts of the Commission 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 which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. 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 Commission maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explain the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation. The Commission's resources are reflected in the fund financial statements in one broad fund category, in accordance with generally accepted accounting principles as follows:

Fund Categories

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

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

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

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

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

The government-wide financial statements are reported using 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.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)

December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and 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. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are recognized as revenues when the expenditure is made and the amounts are expected to be collected within one year of the fiscal year end. A ninety day availability period is generally used for revenue recognition for most other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to net pension liability are recognized later based on specific accounting rules, generally when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt are reported as other financing sources.

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

Cash and Equivalents, Investments and Risk Disclosure

Cash and Equivalents - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts and short-term investments with original maturities of less than three months from the date of acquisition.

The Commission's deposits and investment policies are governed by State statutes. The Commission has adopted its own informal investment policy which provides for the deposit of funds in FDIC insured commercial banks or trust companies located within the State. The Commission is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit.

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

Investments - Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

The Commission follows the provisions of GASB Statement No. 72, "*Fair Value Measurement and Application*", which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

The Commission is invested in a certificate of deposit in the amount of \$37,824 that matures October, 2025.

Risk Disclosure

Interest Rate Risk - Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. Generally, the Commission does not invest in any long-term investment obligations.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. GASB Statement No. 40, "Deposit and Investment Risk Disclosures - an amendment of GASB Statement No. 3", directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized, collateralized by securities held by the pledging financial institution or collateralized by securities held by the pledging financial institution's trust department but not in the Commission's name. The Commission's aggregate bank balances that were not covered by depository insurance were not exposed to custodial credit risk at December 31, 2024.

Credit Risk - Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Commission does not have a formal credit risk policy other than restrictions to obligations allowable under General Municipal Law of the State of New York.

Concentration of Credit Risk - Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Commission's investment policy limits the amount on deposit at each of its banking institutions.

Other Receivables - Other receivables include amounts due from other governments and individuals for services provided by the Commission. Receivables are recorded and revenues recognized as earned or as specific program expenditures/expenses are incurred. Allowances are recorded when appropriate.

Due From/To Other Funds - During the course of its operations, the Commission has numerous transactions between funds to finance operations, provide services and construct assets. To the extent that certain transactions between funds had not been paid or received as of December 31, 2024, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Due From/To Sponsors - During the course of its operations, the Commission has numerous transactions between the Town of Rye ("Town") and the City of Rye ("City") to finance operations and for annual contributions. To the extent that certain transactions between the Town and City had not been paid or received as of December 31, 2024, balances of amounts receivable or payable have been recorded in the financial statements.

Leases Receivable - The Commission is a lessor for several noncancellable leases of real property. The Commission has recognized a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At commencement of the lease, the Commission initially measured the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources was initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the Commission determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease-term, and (3) lease receipts.

- The Commission uses its estimated incremental borrowing rate as the discount rate for the leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is comprised of fixed payments from the lease.

The Commission monitors changes in circumstances that would require remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Inventory - There are no inventory values presented in the balance sheets of the respective funds of the Commission. Purchases of inventoriable items at various locations are recorded as expenditures at the time of purchase and year-end balances at these locations are not material.

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.

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

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

<u>Class</u>	<u>Life in Years</u>
Buildings and Improvements	10-40
Infrastructure	10-50
Machinery and Equipment	5-20

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

Security Deposits - Security deposits represents amounts received as performance surety from the park concessionaire.

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

Unearned revenues in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Commission has reported unearned revenues of \$8,520 for miscellaneous amounts received in the General Fund and \$103,412 for state and federal grants received in advance in the Capital Projects Fund. Such amounts have been deemed to be measurable but not "available" pursuant to generally accepted accounting principles.

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

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

The Commission has reported deferred outflows of resources and deferred inflows of resources in relation to its pension liabilities in the government-wide financial statements. These amounts are detailed in the discussion of the Commission's pension liabilities in Note 3D.

The Commission has also reported deferred inflows of resources in the Capital Projects fund for State and Federal aid that is not expected to be received within the availability period. This amount

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

is deferred and recognized as an inflow of resources in the period that the amount becomes available.

The Commission has also reported lease related deferred inflows of resources in the General Fund and in the government-wide financial statements. These amounts are deferred and recognized over the terms of the leases as an inflow of resources in that period that the amounts become available.

Net Pension Liability (Asset) - The net pension liability (asset) represents the Commission's proportionate share of the net pension liability (asset) of the New York State and Local Employees' Retirement System. The financial reporting of these amounts are presented in accordance with the provisions of GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions*" and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*".

Net Position - Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position is comprised of three components: investment in capital assets, restricted, and unrestricted.

Investment in capital assets consists of capital assets, net of accumulated depreciation.

Restricted net position consists of restricted assets and deferred outflows of resources reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either through the enabling legislation adopted by the Commission or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the Commission will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Commission's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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

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

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

Assigned fund balance, in the General Fund, represents amounts constrained either by the policies of the Board of Commissioners for amounts assigned for balancing the subsequent year's budget or the Board President for amounts assigned for encumbrances. Unlike commitments, assignments generally only exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. Assigned fund balance in all funds except the General Fund includes all remaining amounts, except for negative balances, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive unassigned fund balance. For all governmental funds other than the General Fund, any deficit fund balance is reported as unassigned.

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

F. Use of Estimates

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

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

G. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is May 7, 2025.

Note 2 - Stewardship, Compliance and Accountability

A. Budgetary Data

The Commission does not follow specific guidelines nor are there any legal requirements in establishing the budgetary data reflected in the financial statements. Each year, the Board of Commissioners adopts an annual budget. This budget is adopted on a basis consistent with generally accepted accounting principles. The Commissioners have established legal control of the budget at the object level of expenditures. Transfers between appropriation accounts, at the object level, require approval by the Board. Any modification to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations also require a majority vote by the Board.

Budgeted amounts are as originally adopted or as amended by the Board of Commissioners.

B. Sponsoring Agencies

The Commission was created pursuant to an act of the New York State Legislature in March 1907. The act specified that the governing body of the Commission would consist of the Supervisor of the Town of Rye; the Mayor of the Village of Port Chester; the Mayor of the City of Rye (formerly the Village of Rye); together with two commissioners, one appointed from the Town of Rye and one appointed from the City of Rye (effective May 15, 1987, the Mayor of the Village of Rye Brook was also appointed to the Commission). The Commissioners of the Rye Town Park shall have exclusive charge of the acquisition of lands, and shall have full supervision of the construction, improvement and management of the park.

The agreement also provided that any and all outstanding debts or other obligations or interest thereon of the Rye Town Park, shall be borne and paid in the proportions of 54.117% by the City of Rye and 45.883% by the Town of Rye. In the event that any debts, obligations or interest thereon of the Commission are hereafter incurred or if any profits from the operation of the Park are distributed by its Park Commission, the respective total assessed valuations of the property within the City and the remaining property within the Town shall be equalized in each year and such amounts shall be apportioned and charged or paid to the Town and the City, in the above ratios. For capital projects related expenditures, the sponsoring agencies share the expenditures in the proportions of 39.278% by the City and 60.722% by the Town.

Amounts due from and due to the sponsoring Agencies are reflected within due from sponsors and due to sponsors in the government-wide and fund level financial statements.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 2 - Stewardship, Compliance and Accountability (Continued)

C. Excess of Actual Expenditures Over Budget

The following expenditure categories of the General Fund exceeded their budgetary authorization by the amounts indicated:

Culture and Recreation	
Personal services	\$ 72,683
Employee benefits	550
Utilities, telephone and refuse	9,802
Property taxes and sewer taxes	3,221
Uniforms	2,402
Professional fees	1,285
Equipment repairs and maintenance	6,342
Secretary fees	1,558
Concerts	78
Payroll processing fees	6,671
Credit card fees	2,500
Software	8,182
Miscellaneous	6,006

In addition, the General Fund exceeded its budget in total in the amount of \$91,028.

D. Fund Deficits

The unassigned deficit in the Capital Projects Fund is caused by the delayed receipt of state and federal grants. The deficit will be eliminated when these funds become available.

E. New Accounting Pronouncement

GASB Statement No. 101, "*Compensated Absences*", provides guidance on the accounting and financial reporting for compensated absences by updating and aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of GASB Statement No. 101 are effective for the Commission's fiscal year ended December 31, 2024. The Commission has completed its evaluation of the financial impact of GASB Statement No. 101 and determined that the implementation of this standard was not required.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 3 - Detailed Notes on All Funds

A. Due From/To Other Funds

The composition of due from/to other funds at December 31, 2024 were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General	\$ 592,921	\$ -
Capital Projects	-	592,921
	<u>\$ 592,921</u>	<u>\$ 592,921</u>

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

B. Leases Receivable

The Commission has entered into two license agreements with cellular tower operators and one concession agreement for a concessionaire to operate a restaurant in the Park. While not legally considered lease agreements, all three agreements meet the definition of leases pursuant to Governmental Accounting Standards Board (GASB) guidance. The lease terms run through July 2036. The Commission recognized lease income of \$121,277 and interest of \$12,390 for the year ended December 31, 2024. As of December 31, 2024, the lease receivable was \$778,610 and the deferred inflows of resources was \$710,210 and was reflected in the government-wide and fund financial statements in the General Fund.

Below is a summary of the leases outstanding at December 31, 2024:

<u>Description</u>	<u>Lease Receivable</u>	<u>Deferred Inflows of Resources</u>	<u>Lease Revenue</u>	<u>Interest Revenue</u>
Restaurant concessionaire	\$ 291,122	\$ 280,010	\$ 84,003	\$ 4,930
Cellular towers	487,488	430,200	37,274	7,460
	<u>\$ 778,610</u>	<u>\$ 710,210</u>	<u>\$ 121,277</u>	<u>\$ 12,390</u>

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 3 - Detailed Notes on All Funds (Continued)

C. Capital Assets

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

Class	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024
Capital Assets, not being depreciated:				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Construction in progress	705,845	453,817	697,233	462,429
Total Capital Assets, not being Depreciated	<u>\$ 755,845</u>	<u>\$ 453,817</u>	<u>\$ 697,233</u>	<u>\$ 512,429</u>
Capital Assets, being depreciated:				
Buildings and improvements	\$ 7,973,706	\$ 1,469,262	\$ -	\$ 9,442,968
Infrastructure	1,267,500	44,625	-	1,312,125
Machinery and equipment	987,046	6,279	-	993,325
Total Capital Assets, being Depreciated	<u>10,228,252</u>	<u>1,520,166</u>	<u>-</u>	<u>11,748,418</u>
Less Accumulated Depreciation for:				
Buildings and improvements	2,724,339	251,231	-	2,975,570
Infrastructure	965,280	21,266	-	986,546
Machinery and equipment	808,258	26,478	-	834,736
Total Accumulated Depreciation	<u>4,497,877</u>	<u>298,975</u>	<u>-</u>	<u>4,796,852</u>
Total Capital Assets, being Depreciated, net	<u>\$ 5,730,375</u>	<u>\$ 1,221,191</u>	<u>\$ -</u>	<u>\$ 6,951,566</u>
Governmental Activities Capital Assets, net	<u>\$ 6,486,220</u>	<u>\$ 1,675,008</u>	<u>\$ 697,233</u>	<u>\$ 7,463,995</u>

Depreciation expense was charged to the Commission's function and program as follows:

Governmental Activities	
Culture and Recreation	<u>\$ 298,975</u>

D. Pension Plans

New York State and Local Employees' Retirement System

The Commission participates in the New York State and Local Employees' Retirement System ("ERS") ("System"). This is a cost-sharing, multiple-employer defined benefit pension plan. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund ("Fund"), which was established to hold all assets and record changes in fiduciary net position. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. Obligations of employers and employees to contribute and benefits to employees are

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
 December 31, 2024

Note 3 - Detailed Notes on All Funds (Continued)

governed by the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided may be found at www.osc.state.ny.us/retire/about_us/financial_statements_index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

Employees who joined before January 1, 2010 contribute 3% of their salary for the first ten years of membership while employees who joined on or after January 1, 2010, generally contribute between 3% and 6% of their salary for their entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. The employer contribution rates for the plan's year ending in 2024 are as follows:

	<u>Tier/Plan</u>	<u>Rate</u>
ERS	4 A15	17.6 %
	6 A15	11.2

At December 31, 2024, the Commission reported the following for its proportionate share of the net pension liability for ERS:

	<u>ERS</u>
Measurement date	March 31, 2024
Net pension liability	\$ 94,619
Commission's proportion of the net pension liability	0.0006426 %
Change in proportion since the prior measurement date	0.0001081 %

The net pension liability was measured as of March 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission's proportion of the net pension liability was based on a computation of the actuarially determined indexed present value of future compensation by employer relative to the total of all participating members.

For the year ended December 31, 2024, the Commission recognized its proportionate share of pension expense in the government-wide financial statements of \$55,087. Pension expenditures of \$36,770 were recorded in the fund financial statements in the General Fund.

At December 31, 2024, the Commission reported its proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 3 - Detailed Notes on All Funds (Continued)

	<u>ERS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 30,477	\$ 2,580
Changes of assumptions	35,773	-
Net difference between projected and actual earnings on pension plan investments	-	46,221
Changes in proportion and differences between Commission contributions and proportionate share of contributions	33,331	-
Commission contributions subsequent to the measurement date	<u>28,823</u>	<u>-</u>
	<u>\$ 128,404</u>	<u>\$ 48,801</u>

The \$28,823 reported as deferred outflows of resources related to ERS resulting from the Commission's accrued contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the plan's year ended March 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ended March 31,</u>	<u>ERS</u>
2025	\$ (4,682)
2026	28,098
2027	34,254
2028	<u>(6,890)</u>
	<u>\$ 50,780</u>

The total pension liability for the ERS measurement date was determined by using an actuarial valuation date as noted below, with update procedures used to roll forward the total pension liabilities to that measurement date. Significant actuarial assumptions used in the valuation were as follows:

	<u>ERS</u>
Measurement date	March 31, 2024
Actuarial Valuation date	April 1, 2023
Investment rate of return	5.9% *
Salary scale	4.4%
Inflation rate	2.9%
Cost of living adjustment	1.5%

*Compounded annually, net of pension plan investment expenses, including inflation.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 3 - Detailed Notes on All Funds (Continued)

Annuitant mortality rates are based on the System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021.

The actuarial assumptions used in the valuation are based on the results of an actuarial experience study for the period April 1, 2015 - March 31, 2020.

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

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation is summarized in the following table.

<u>Asset Type</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	32 %	4.00 %
International Equity	15	6.65
Private Equity	10	7.25
Real Estate	9	4.60
Opportunistic Portfolio	3	5.25
Credit	4	5.40
Real Assets	3	5.79
Fixed Income	23	1.50
Cash	1	0.25
	<u>100 %</u>	

The real rate of return is net of the long-term inflation assumption of 2.9%.

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Commission's proportionate share of the net pension liability (asset) calculated using the discount rate of 5.9%, as well as what the Commission's proportionate share

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 3 - Detailed Notes on All Funds (Continued)

of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (4.9%) or 1 percentage point higher (6.9%) than the current rate:

	1% Decrease (4.9%)	Current Discount Rate (5.9%)	1% Increase (6.9%)
Commission's proportionate share of the ERS net pension liability (asset)	\$ 297,492	\$ 94,619	\$ (74,822)

The components of the collective net pension liability as of the March 31, 2024 measurement date were as follows:

	ERS
Total pension liability	\$ 240,696,851,000
Fiduciary net position	<u>225,972,801,000</u>
Employers' net pension liability	<u>\$ 14,724,050,000</u>
Fiduciary net position as a percentage of total pension liability	<u>93.88%</u>

Employer contributions to ERS are paid annually and cover the period through the end of the System's fiscal year, which is March 31st. Retirement contributions as of December 31, 2024 represent the employer contribution for the period of April 1, 2024 through December 31, 2024 based on prior year ERS wages multiplied by the employers' contribution rate, by tier. Retirement contributions to ERS for the nine months ended December 31, 2024 were \$28,823.

Voluntary Defined Contribution Plan

The Commission can offer a defined contribution plan to all employees hired on or after July 1, 2013 and earning at the annual full-time salary rate of \$75,000 or more. The employee contribution is between 3% and 6% depending on salary and the Commission will contribute 8%. Employer contributions vest after 366 days of service. No current employees participated in this program.

E. Compensated Absences

Sick leave is not paid upon separation of service and vacation time is generally taken in the year earned. The Commission, therefore, has no liability at December 31, 2024 for unused sick and vacation leave.

F. Other Postemployment Benefit Obligations Payable

The Commission does not provide other postemployment benefits for its employees.

Rye Town Park Commission, New York

Notes to Financial Statements (Continued)
December 31, 2024

Note 3 - Detailed Notes on All Funds (Continued)

G. Net Position

The components of net position are detailed below:

Investment in Capital Assets - the component of net position that reports the difference between capital assets less accumulated depreciation.

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

H. Fund Balances

	General Fund	Capital Projects Fund	Total
Unassigned	\$ -	\$ (472,339)	\$ (472,339)

Unassigned fund balance in the Capital Projects Fund represents a deficit fund balance, which will be eliminated with the receipt of state and federal aid.

Note 4 - Summary Disclosure of Significant Contingencies

A. Litigation

The Commission, in common with other municipalities, receives numerous notices of claims for money damages arising from false arrest, property damage or personal injury. There are numerous tort claims pending against the Commission. However, it is anticipated that insurance coverage will be sufficient to satisfy any resolution of the tort claims pending against the Commission.

B. Risk Management

The Commission purchases various conventional insurance coverages to reduce its exposure to loss. The Commission maintains a commercial package policy with general liability insurance coverage up to \$2 million, umbrella liability insurance coverage with policy limits of \$10 million and public officials insurance coverage with a limit of \$2 million is also purchased. Workers' compensation insurance is secured with statutory coverages. The Commission does not provide health insurance for its employees. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

C. Contingencies

The Commission participates in various Federal grant programs. These programs may be subject to program compliance audits pursuant to the Uniform Guidance. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Commission anticipates such amounts, if any, to be immaterial.

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Rye Town Park Commission, New York

Notes to Financial Statements (Concluded)
December 31, 2024

Note 5 - Recently Issued GASB Pronouncements

GASB Statement No. 102, "*Certain Risk Disclosures*", provides guidance on disclosures within government financial statements on risks related to a government's vulnerabilities due to certain concentrations or constraints. A concentration is defined as a lack of diversity related to an aspect of a significant inflow or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

Under this Statement, a government is required to assess whether an event or events associated with a concentration or constraint that could cause substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103, "*Financial Reporting Model Improvements*", has been issued to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 104, "*Disclosure of Certain Capital Assets*", has been issued to provide users of government financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

This is not an all-inclusive list of recently issued GASB pronouncements but rather a listing of Statements that the Commission believes will most impact its financial statements. The Commission will evaluate the impact this and other pronouncements may have on its financial statements and will implement them as applicable and when material.

Rye Town Park Commission, New York

Required Supplementary Information
 New York State and Local Employees' Retirement System
 Last Ten Fiscal Years

Schedule of the Commission's Proportionate Share of the Net Pension Liability (Asset) (1)

	2024 (3)	2023 (2)	2022 (3)	2021 (3)	2020 (2)
Commission's proportion of the net pension liability (asset)	0.0006426%	0.0005345%	0.0003607%	0.0003761%	0.0002707%
Commission's proportionate share of the net pension liability (asset)	\$ 94,619	\$ 114,621	\$ (29,479)	\$ 374	\$ 71,683
Commission's covered payroll	\$ 284,117	\$ 271,215	\$ 311,648	\$ 213,711	\$ 157,111
Commission's proportionate share of the net pension liability as a percentage of its covered payroll	33.30%	42.26%	-9.46%	0.18%	45.63%
Plan fiduciary net position as a percentage of the total pension liability	93.88%	90.78%	103.65%	99.95%	86.39%
Discount Rate	5.9%	5.9%	5.9%	5.9%	6.8%

Schedule of Contributions

	2024	2023	2022	2021	2020
Contractually required contribution	\$ 31,807	\$ 31,743	\$ 24,845	\$ 32,028	\$ 21,222
Contributions in relation to the contractually required contribution	(31,807)	(31,743)	(24,845)	(32,028)	(21,222)
Contribution excess	\$ -	\$ -	\$ -	\$ -	\$ -
Commission's covered payroll	\$ 282,252	\$ 288,503	\$ 321,852	\$ 287,447	\$ 176,801
Contributions as a percentage of covered payroll	11.27%	11.00%	7.72%	11.14%	12.00%

(1) The amounts presented for each fiscal year were determined as of the March 31st measurement date within the current fiscal year.

(2) Increase in the Commission's proportionate share of the net pension liability mainly attributable to decrease in plan fiduciary net position due to investment losses.

(3) Decrease in the Commission's proportionate share of the net pension liability mainly attributable to increase in plan fiduciary net position due to investment gains.

See independent auditors' report

2019	2018	2017	2016	2015
<u>0.0001744%</u>	<u>0.0002112%</u>	<u>0.0000739%</u>	<u>0.0000662%</u>	<u>0.0000326%</u>
<u>\$ 12,354</u>	<u>\$ 6,817</u>	<u>\$ 6,941</u>	<u>\$ 10,630</u>	<u>\$ 1,100</u>
<u>\$ 85,568</u>	<u>\$ 82,757</u>	<u>\$ 31,366</u>	<u>\$ 28,857</u>	<u>\$ 14,128</u>
<u>14.44%</u>	<u>8.24%</u>	<u>22.13%</u>	<u>36.84%</u>	<u>7.79%</u>
<u>96.27%</u>	<u>98.24%</u>	<u>94.70%</u>	<u>90.70%</u>	<u>97.90%</u>
<u>7.0%</u>	<u>7.0%</u>	<u>7.0%</u>	<u>7.0%</u>	<u>7.5%</u>

2019	2018	2017	2016	2015
<u>\$ 11,734</u>	<u>\$ 11,680</u>	<u>\$ 4,753</u>	<u>\$ 4,649</u>	<u>\$ 2,697</u>
<u>(11,734)</u>	<u>(11,680)</u>	<u>(4,753)</u>	<u>(4,649)</u>	<u>(2,697)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 93,530</u>	<u>\$ 88,755</u>	<u>\$ 36,730</u>	<u>\$ 35,821</u>	<u>\$ 33,137</u>
<u>12.55%</u>	<u>13.16%</u>	<u>12.94%</u>	<u>12.98%</u>	<u>8.14%</u>



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Discussion of the City Code of Ethics and proposal to hire Steven G. Leventhal, esq.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council discuss the City Code of Ethics.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Resolution to declare certain City equipment as surplus.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the City Council adopt the following resolution:

WHEREAS, the City has been provided with a description of equipment identified as being obsolete or will become obsolete during 2025, and;

WHEREAS, the City recommends that Said equipment be declared surplus, now, therefore, be it


RESOLVED, that said equipment is declared surplus, and, be it further

RESOLVED, that authorization is given to the listed Department Heads to donate or sell or dispose of said equipment in a manner that will serve in the best interests of the City.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: The City Engineer and IT Director have provided memos regarding equipment that needs to be declared surplus.

CITY OF RYE, NY
Department of Public Works
Memorandum

DATE: 11/24/2025
TO: Brian Shea, City Manager
FROM: Ryan Coyne, City Engineer 
RE: Surplus Vehicles and Equipment

As discussed, we have compiled a list of vehicles and motorized equipment that are no longer useful to City departments. This list is inclusive of the Departments of Public Works, Police, Recreation, Fire Department, and Staff vehicles and equipment. We are requesting that the council deem these items as “surplus” so that we can proceed to auction.

Should you need additional information, please feel free to call me.

Vehicles

- 2003 Mack RD 690 (Truck 26) 1M2P263C43M034226 Miles:42,170
- 2017 Ford Explorer (PD 34) 1FM5K8AR9HGB93131 Miles:97,826
- 2008 Mitsubishi Lancer (PD 35) JA3AU16U18U044598 Miles:39,057
- 2009 Freightliner M2 (Truck 11X) 1FVAC3BS59HAK1069 Miles:17,406

Public Works
141 Oakland Beach Avenue
Rye, NY 10580

(914) 967-7464 phone

(914) 967-4107 fax

Joseph DeVita
IT Services
Rye, New York 10580



CITY OF RYE

Tel: (914) 967-2535
Fax: (914) 967-5521
E-mail: jdevvita@ryeny.gov
<http://www.ryeny.gov>

IT Department

Memorandum

To: Brian Shea, Acting City Manager
From: Joseph DeVita, Head of IT Services
Date: 12/07/2025
Re: Surplus Galaxy S10e phones

IT is requesting to surplus the items below as they are not needed and now later in the life span of the devices. We will take all necessary steps to have the items auctioned and/or disposed of as per the City's surplus policy.

Item	Quantity
Dell WYSE 3040 Thin Clients	46
Dell WYSE 5070 Extended thin client 500 Series	7

These units were acquired in 2020 as a model to minimize our technology footprint. However, the units lacked enough CPU and video processing power to meet the needs of the City.

Thank you.



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Consideration of a request by the American Legion Post 128 and the Ladies Auxiliary of Post 128 to hold a parade to commemorate Memorial Day on Monday, May 26, 2026, from 8:45 a.m. to 10:15 a.m.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council consider the request.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: See the attached request email.

From:
To: [Sullivan, John P.](#)
Subject: Memorial Day Parade and ceremony.
Date: Wednesday, November 19, 2025 10:45:49 PM

The American Legion and Aux. Request the use of Purchase Street and Village green. The Memorial Day Parade and Ceremony will take place in Monday, May 26, 2026. The parade will start at Station Plaza and continue down Purchase Street to the Village Green. The ceremony will take place following the Parade. Also, there will be a table set up on the green for Coffee, and some handhelds from Poppy's Cafe that will be offered for sale.

Parade lineup will start at Station Plaza at 8:30am and parade to start at 9:30am sharp!
Ceremony to follow.

Sincerely,

Robin Latimer
President
American Legion Aux
Parade Chair

P.S. This can go on January City Council agenda since holiday season is a busy time.



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Consideration of a request by the American Legion Post 128 and the Ladies Auxiliary of Post 128 to hold a Memorial Day ceremony on the Village Green on Monday, May 26, 2026, from 10:15 a.m. to 11:15 a.m.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council consider the request.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND:



CITY COUNCIL AGENDA

DEPT.: City Manager

CONTACT: Brian Shea, Interim City Manager

AGENDA ITEM: Consideration of a request by the American Legion Post 128 and the Ladies Auxiliary of Post 128 to offer food for sale on the Village Green on May 26, 2026.

FOR THE MEETING OF:

December 3, 2025

RECOMMENDATION: That the Council consider the request.

IMPACT: Environmental Fiscal Neighborhood Other:

BACKGROUND: