

**City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023**

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Sergio Sensi (LG550261000000B), hereby certify that I am the Chief Financial Officer of the City of White Plains, and that the information provided in the Annual Financial Report of the City of White Plains for the fiscal year ended 06/30/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- CU - Urban Renewal
- ES - Enterprise Sewer
- EW - Enterprise Water
- H - Capital Projects
- L - Library
- MS - Self Insurance
- PN - Permanent
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$33,187,775.00	\$41,291,483.00	\$37,825,017.00
201 - Cash In Time Deposits	\$34,220,852.00	\$24,465,239.00	\$2,328,043.00
210 - Petty Cash	\$11,010.00	\$10,815.00	\$45,615.00
Total for Cash and Cash Equivalents	\$67,419,637.00	\$65,767,537.00	\$40,198,675.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$10,367,945.00	\$10,368,094.00	\$9,953,931.00
Total for Restricted Cash and Cash Equivalents	\$10,367,945.00	\$10,368,094.00	\$9,953,931.00
Net Taxes Receivable			
260 - Taxes Receivable Overdue	\$2,200,600.00	\$1,207,319.00	\$1,199,711.00
261 - County Taxes Receivable Overdue	\$391,923.00	\$330,517.00	\$339,632.00
290 - City School Taxes Receivable	\$428,457.00	\$291,870.00	\$388,704.00
330 - Property Acquired For Taxes	\$20,703.00	\$19,696.00	\$18,683.00
342 - Allowance For Uncollectible Taxes	(\$20,703.00)	(\$19,696.00)	(\$18,683.00)
Total for Net Taxes Receivable	\$3,020,980.00	\$1,829,706.00	\$1,928,047.00
Net Other Receivables			
380 - Accounts Receivable	\$2,137,792.00	\$1,027,311.00	\$1,414,923.00
Total for Net Other Receivables	\$2,137,792.00	\$1,027,311.00	\$1,414,923.00

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**A - General
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Due From			
391 - Due From Other Funds	\$7,960,416.00	\$4,636,416.00	\$4,019,131.00
410 - Due from State and Federal Government	\$1,271,853.00	\$1,921,177.00	\$1,496,595.00
440 - Due from Other Governments <i>Westchester County</i>	\$222,377.00	\$270,740.00	\$277,202.00
Total for Due From	\$9,454,646.00	\$6,828,333.00	\$5,792,928.00
Other Assets			
445 - Inventory of Materials And Supplies	\$1,237,834.00	\$1,169,738.00	\$1,120,245.00
480 - Prepaid Expenses	\$35,240.00	\$54,390.00	\$35,228.00
Total for Other Assets	\$1,273,074.00	\$1,224,128.00	\$1,155,473.00
Total for Assets	\$93,674,074.00	\$87,045,109.00	\$60,443,977.00
Total for Assets and Deferred Outflows	\$93,674,074.00	\$87,045,109.00	\$60,443,977.00

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**A - General
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,361,319.00	\$2,378,165.00	\$2,038,157.00
601 - Accrued Liabilities	\$2,445,240.00	\$3,051,272.00	\$1,474,336.00
730 - Guaranty & Bid Deposits	\$4,544,414.00	\$3,918,260.00	\$476,260.00
Total for Payables	\$9,350,973.00	\$9,347,697.00	\$3,988,753.00
Due to			
637 - Due to Employees Retirement System	\$4,197,661.00	\$4,491,761.00	\$4,808,991.00
Total for Due to	\$4,197,661.00	\$4,491,761.00	\$4,808,991.00
Other Liabilities			
688 - Other Liabilities <i>Unearned Revenue Parking , Rec & Parks, & Youth Bureau</i>	\$3,788,529.00	\$3,525,639.00	\$2,337,468.00
Total for Other Liabilities	\$3,788,529.00	\$3,525,639.00	\$2,337,468.00
Total for Liabilities	\$17,337,163.00	\$17,365,097.00	\$11,135,212.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$0.00	\$1,958,563.00
694 - Deferred Taxes	\$1,825,174.00	\$1,564,878.00	\$1,663,387.00
Total for Deferred Inflows of Resources	\$1,825,174.00	\$1,564,878.00	\$3,621,950.00

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**A - General
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Total for Deferred Inflows	\$1,825,174.00	\$1,564,878.00	\$3,621,950.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$5,742,490.00	\$5,693,544.00	\$1,155,473.00
Total for Nonspendable Fund Balance	\$5,742,490.00	\$5,693,544.00	\$1,155,473.00
Restricted Fund Balance			
880 - Reserve For Tax Stabilization	\$10,367,945.00	\$10,168,094.00	\$9,753,931.00
899 - Other Restricted Fund Balance	-	\$200,000.00	\$200,000.00
Total for Restricted Fund Balance	\$10,367,945.00	\$10,368,094.00	\$9,953,931.00
Committed Fund Balance			
913 - Committed Fund Balance	\$186,837.00	\$294,125.00	\$296,353.00
Total for Committed Fund Balance	\$186,837.00	\$294,125.00	\$296,353.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$13,702,038.00	\$12,173,047.00	\$6,550,000.00
915 - Assigned Unappropriated Fund Balance	\$9,434,465.00	\$9,157,261.00	\$7,630,152.00
Total for Assigned Fund Balance	\$23,136,503.00	\$21,330,308.00	\$14,180,152.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$35,077,962.00	\$30,429,063.00	\$20,100,906.00
Total for Unassigned Fund Balance	\$35,077,962.00	\$30,429,063.00	\$20,100,906.00

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**A - General
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Total for Fund Balance	\$74,511,737.00	\$68,115,134.00	\$45,686,815.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$93,674,074.00	\$87,045,109.00	\$60,443,977.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$60,561,089.00	\$59,504,699.00	\$57,824,535.00
Total for Property Taxes	\$60,561,089.00	\$59,504,699.00	\$57,824,535.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$1,448,627.00	\$1,113,368.00	\$1,071,540.00
1090 - Interest and Penalties on Real Prop Taxes	\$424,692.00	\$404,161.00	\$399,301.00
Total for Property Tax Items	\$1,873,319.00	\$1,517,529.00	\$1,470,841.00
Non-Property Tax Items			
1110 - Sales and Use Tax	\$56,757,582.00	\$54,910,860.00	\$46,291,045.00
1113 - Tax on Hotel Room Occupancy	\$1,288,015.00	\$1,029,065.00	\$481,379.00
1130 - Utilities Gross Receipts Tax	\$1,413,474.00	\$1,338,142.00	\$1,232,276.00
1170 - Franchise Tax	\$956,968.00	\$962,370.00	\$973,793.00
Total for Non-Property Tax Items	\$60,416,039.00	\$58,240,437.00	\$48,978,493.00
Departmental Income			
1232 - Tax Collector Fees	\$40,000.00	\$40,000.00	\$40,000.00
1240 - Comptroller Fees	\$4,000.00	\$4,000.00	\$4,000.00
1260 - Personnel Fees	\$17,533.00	\$40,463.00	\$16,040.00
1289 - Other General Departmental Income	\$2,923,963.00	\$2,540,747.00	\$1,858,839.00
1520 - Police Fees	\$2,752,548.00	\$2,061,206.00	\$1,821,173.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
1560 - Safety Inspection Fees	\$322,043.00	\$242,288.00	\$247,292.00
1603 - Vital Statistics Fees	\$121,978.00	\$118,971.00	\$115,301.00
1710 - Public Works Charges	\$264,455.00	\$296,716.00	\$453,853.00
1789 - Other Transportation Departmental Income	\$15,703,280.00	\$15,124,521.00	\$11,719,879.00
2001 - Park and Recreational Charges	\$1,555,189.00	\$1,157,482.00	\$811,055.00
2012 - Recreational Concessions	\$3,750.00	\$2,750.00	-
2025 - Special Recreational Facility Charges	\$99,425.00	\$96,448.00	\$131,663.00
2070 - Contributions Private Agencies Youth	\$854,336.00	\$470,138.00	\$35,558.00
2110 - Zoning Fees	\$155,504.00	\$187,515.00	\$285,575.00
2189 - Other Home and Community Services Income	\$98,000.00	\$96,439.00	\$93,800.00
Total for Departmental Income	\$24,916,004.00	\$22,479,684.00	\$17,634,028.00
Intergovernmental Charges			
2260 - Public Safety Services Other Governments <i>Westchester County STOP DWI</i>	\$17,304.00	\$7,327.00	\$6,645.00
2389 - Miscellaneous Revenue Other Governments <i>Community Development</i>	\$91,386.00	\$54,019.00	\$89,410.00
Total for Intergovernmental Charges	\$108,690.00	\$61,346.00	\$96,055.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,752,945.00	\$80,597.00	\$78,736.00
2410 - Rental of Real Property	\$2,868,504.00	\$2,141,783.00	\$2,021,532.00
Total for Use of Money and Property	\$5,621,449.00	\$2,222,380.00	\$2,100,268.00
Licenses and Permits			
2545 - Licenses Other	\$27,958.00	\$26,195.00	\$22,925.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
2590 - Permits Other	\$8,339,349.00	\$13,241,696.00	\$7,992,677.00
Total for Licenses and Permits	\$8,367,307.00	\$13,267,891.00	\$8,015,602.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$10,087,606.00	\$9,978,372.00	\$7,538,190.00
Total for Fines and Forfeitures	\$10,087,606.00	\$9,978,372.00	\$7,538,190.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$18,880.00	\$37,081.00	\$27,143.00
2655 - Sales Other	\$256,850.00	\$306,369.00	\$200,124.00
2680 - Insurance Recoveries	\$205,766.00	\$307,676.00	\$328,357.00
Total for Sales of Property and Compensation for Loss	\$481,496.00	\$651,126.00	\$555,624.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$306,487.00	\$294,815.00	\$417,543.00
2705 - Gifts and Donations	\$2,356,313.00	\$2,137,933.00	\$1,262,699.00
2715 - Proceeds of Seized and Unclaimed Property	-	\$21,223.00	\$21,377.00
2770 - Unclassified <i>Misc other ; Advertising rev, cert. copies, maps, Senior meals & materials , supplemental taxes</i>	\$486,291.00	\$596,158.00	\$537,241.00
Total for Other Revenues	\$3,149,091.00	\$3,050,129.00	\$2,238,860.00
State Aid			
3001 - State Aid Revenue Sharing	\$5,463,256.00	\$5,463,256.00	\$6,100,424.00
3005 - State Aid Mortgage Tax	\$2,098,982.00	\$3,100,652.00	\$2,034,167.00
3389 - State Aid Other Public Safety	\$100,846.00	\$97,627.00	\$61,462.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
3490 - State Aid Mental Health	\$16,409.00	\$14,908.00	\$7,309.00
3589 - State Aid Other Transportation	\$28,050.00	\$28,050.00	\$28,050.00
3772 - State Aid Programs for Aging	-	\$86,289.00	-
3785 - State Aid Disaster Assistance	\$21,684.00	\$136,852.00	-
3820 - State Aid Youth Programs	\$27,819.00	\$30,519.00	\$45,778.00
Total for State Aid	\$7,757,046.00	\$8,958,153.00	\$8,277,190.00
Federal Aid			
4089 - Federal Aid Other	\$133,531.00	\$11,668,984.00	\$62,782.00
4772 - Federal Aid Programs for Aging	\$62,400.00	\$65,322.00	\$76,941.00
4789 - Federal Aid Other Economic Assistance and Opportunities	-	\$0.00	\$11,583,778.00
4960 - Federal Aid Emergency Disaster Assistance	\$266,747.00	\$1,549,626.00	\$27,620.00
Total for Federal Aid	\$462,678.00	\$13,283,932.00	\$11,751,121.00
Total for Revenues	\$183,801,814.00	\$193,215,678.00	\$166,480,807.00
Total for Revenues and Other Sources	\$183,801,814.00	\$193,215,678.00	\$166,480,807.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$233,501.00	\$227,890.00	\$221,301.00
10104 - Legislative Board - Contractual	\$11,271.00	\$59,042.00	\$59,815.00
10108 - Legislative Board - Employee Benefits	\$80,588.00	\$91,290.00	\$98,959.00
Total for Legislative Board	\$325,360.00	\$378,222.00	\$380,075.00
Judicial			
11104 - Municipal Court - Contractual	\$23,421.00	\$22,417.00	\$21,176.00
11108 - Municipal Court - Employee Benefits	\$920.00	\$1,340.00	\$1,275.00
11301 - Traffic Violations Bureau - Personal Services	\$2,428,375.00	\$2,356,512.00	\$2,463,698.00
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	\$3,546.00	\$140.00	\$3,546.00
11304 - Traffic Violations Bureau - Contractual	\$1,292,661.00	\$1,270,508.00	\$1,087,359.00
11308 - Traffic Violations Bureau - Employee Benefits	\$1,046,029.00	\$1,057,834.00	\$1,073,500.00
Total for Judicial	\$4,794,952.00	\$4,708,751.00	\$4,650,554.00
Executive			
12101 - Mayor - Personal Services	\$472,087.00	\$478,446.00	\$575,497.00
12104 - Mayor - Contractual	\$84,451.00	\$37,005.00	\$57,250.00
12108 - Mayor - Employee Benefits	\$257,267.00	\$244,539.00	\$264,925.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Executive	\$813,805.00	\$759,990.00	\$897,672.00
Finance			
13101 - Director of Finance - Personal Services	\$1,506,405.00	\$1,564,885.00	\$1,535,174.00
13102 - Director of Finance - Equipment and Capital Outlay	\$2,576.00	-	\$867.00
13104 - Director of Finance - Contractual	\$8,900,506.00	\$10,094,694.00	\$7,157,247.00
13108 - Director of Finance - Employee Benefits	\$14,773,686.00	\$13,661,848.00	\$12,763,862.00
13401 - Budget - Personal Services	\$381,417.00	\$389,700.00	\$390,741.00
13402 - Budget - Equipment and Capital Outlay	\$601.00	-	\$0.00
13404 - Budget - Contractual	\$8,957.00	\$10,621.00	\$8,629.00
13408 - Budget - Employee Benefits	\$94,612.00	\$119,019.00	\$112,962.00
13451 - Purchasing - Personal Services	\$397,860.00	\$380,536.00	\$337,484.00
13452 - Purchasing - Equipment and Capital Outlay	\$1,098.00	\$660.00	-
13454 - Purchasing - Contractual	\$10,856.00	\$9,488.00	\$6,535.00
13458 - Purchasing - Employee Benefits	\$176,452.00	\$164,073.00	\$129,310.00
13551 - Assessment - Personal Services	\$491,531.00	\$475,973.00	\$429,081.00
13552 - Assessment - Equipment and Capital Outlay	\$661.00	\$991.00	-
13554 - Assessment - Contractual	\$20,829.00	\$20,585.00	\$20,666.00
13558 - Assessment - Employee Benefits	\$216,761.00	\$221,208.00	\$190,069.00
Total for Finance	\$26,984,808.00	\$27,114,281.00	\$23,082,627.00
Municipal Staff			
14101 - Clerk - Personal Services	\$416,239.00	\$414,344.00	\$397,231.00
14102 - Clerk - Equipment and Capital Outlay	\$5,114.00	-	-
14104 - Clerk - Contractual	\$102,189.00	\$107,085.00	\$98,175.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
14108 - Clerk - Employee Benefits	\$175,479.00	\$177,767.00	\$176,104.00
14201 - Law - Personal Services	\$948,993.00	\$1,013,430.00	\$1,212,026.00
14204 - Law - Contractual	\$198,608.00	\$243,928.00	\$275,501.00
14208 - Law - Employee Benefits	\$298,786.00	\$356,994.00	\$405,203.00
14301 - Personnel - Personal Services	\$548,356.00	\$552,906.00	\$604,167.00
14302 - Personnel - Equipment and Capital Outlay	\$2,107.00	\$4,722.00	\$1,303.00
14304 - Personnel - Contractual	\$76,209.00	\$89,559.00	\$75,817.00
14308 - Personnel - Employee Benefits	\$214,586.00	\$217,837.00	\$253,753.00
14401 - Engineer - Personal Services	\$1,871,078.00	\$1,918,197.00	\$1,861,237.00
14402 - Engineer - Equipment and Capital Outlay	\$73,319.00	\$86,530.00	-
14404 - Engineer - Contractual	\$30,403.00	\$33,374.00	\$25,735.00
14408 - Engineer - Employee Benefits	\$911,119.00	\$962,354.00	\$906,444.00
14501 - Elections - Personal Services	\$1,642.00	\$1,766.00	\$2,456.00
14901 - Public Works Administration - Personal Services	\$1,242,284.00	\$1,171,128.00	\$1,132,130.00
14902 - Public Works Administration - Equipment and Capital Outlay	-	\$1,256.00	-
14904 - Public Works Administration - Contractual	\$116,390.00	\$92,776.00	\$103,490.00
14908 - Public Works Administration - Employee Benefits	\$559,991.00	\$475,515.00	\$454,494.00
Total for Municipal Staff	\$7,792,892.00	\$7,921,468.00	\$7,985,266.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$1,523,810.00	\$1,286,765.00	\$1,247,685.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$69,018.00	\$11,793.00	\$3,379.00
16204 - Operation of Plant - Contractual	\$2,776,340.00	\$2,392,205.00	\$2,025,272.00
16208 - Operation of Plant - Employee Benefits	\$702,328.00	\$623,219.00	\$558,243.00
16401 - Central Garage - Personal Services	\$1,509,232.00	\$1,453,530.00	\$1,445,440.00

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**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
16402 - Central Garage - Equipment and Capital Outlay	\$98,243.00	\$3,902.00	\$14,696.00
16404 - Central Garage - Contractual	\$129,562.00	\$123,124.00	\$188,437.00
16408 - Central Garage - Employee Benefits	\$698,115.00	\$703,712.00	\$705,102.00
Total for Shared Services	\$7,506,648.00	\$6,598,250.00	\$6,188,254.00
Special Items			
19891 - General Government Support, Other - Personal Services <i>Information Services</i>	\$780,985.00	\$757,448.00	\$736,762.00
19892 - General Government Support, Other - Equipment and Capital Outlay <i>Information Services</i>	\$51,420.00	\$4,362.00	\$5,054.00
19894 - General Government Support, Other - Contractual <i>Information Services</i>	\$558,743.00	\$524,440.00	\$507,269.00
19898 - General Government Support, Other - Employee Benefits <i>Information Services</i>	\$307,102.00	\$313,062.00	\$294,373.00
Total for Special Items	\$1,698,250.00	\$1,599,312.00	\$1,543,458.00
Total for General Government Support	\$49,916,715.00	\$49,080,274.00	\$44,727,906.00
Public Safety			
Administration			
30101 - Public Safety Administration - Personal Services	\$568,369.00	\$458,975.00	\$604,915.00
30104 - Public Safety Administration - Contractual	\$1,095,390.00	\$1,042,003.00	\$956,182.00
30108 - Public Safety Administration - Employee Benefits	\$176,665.00	\$172,711.00	\$196,490.00
Total for Administration	\$1,840,424.00	\$1,673,689.00	\$1,757,587.00
Law Enforcement			

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
31201 - Police - Personal Services	\$26,596,994.00	\$25,021,917.00	\$25,322,921.00
31202 - Police - Equipment and Capital Outlay	\$1,059,022.00	\$195,480.00	\$354,447.00
31204 - Police - Contractual	\$927,920.00	\$956,790.00	\$696,911.00
31208 - Police - Employee Benefits	\$13,492,487.00	\$13,247,296.00	\$12,537,991.00
Total for Law Enforcement	\$42,076,423.00	\$39,421,483.00	\$38,912,270.00
Traffic Control			
33101 - Traffic Control - Personal Services	\$830,306.00	\$797,141.00	\$864,578.00
33102 - Traffic Control - Equipment and Capital Outlay	\$18,009.00	\$14,272.00	\$11,777.00
33104 - Traffic Control - Contractual	\$276,683.00	\$231,235.00	\$217,670.00
33108 - Traffic Control - Employee Benefits	\$418,581.00	\$410,267.00	\$432,531.00
Total for Traffic Control	\$1,543,579.00	\$1,452,915.00	\$1,526,556.00
Fire Protection			
34101 - Fire Protection - Personal Services	\$18,800,227.00	\$18,160,836.00	\$17,644,118.00
34102 - Fire Protection - Equipment and Capital Outlay	\$154,068.00	\$140,003.00	\$52,564.00
34104 - Fire Protection - Contractual	\$387,322.00	\$407,818.00	\$330,319.00
34108 - Fire Protection - Employee Benefits	\$10,963,391.00	\$10,729,710.00	\$9,803,593.00
Total for Fire Protection	\$30,305,008.00	\$29,438,367.00	\$27,830,594.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$2,151,549.00	\$2,058,862.00	\$1,925,635.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$117,246.00	\$12,132.00	\$711.00
36204 - Safety Inspection - Contractual	\$70,060.00	\$64,865.00	\$44,521.00
36208 - Safety Inspection - Employee Benefits	\$945,221.00	\$920,478.00	\$841,307.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Other Public Safety	\$3,284,076.00	\$3,056,337.00	\$2,812,174.00
Total for Public Safety	\$79,049,510.00	\$75,042,791.00	\$72,839,181.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$3,652,383.00	\$3,916,396.00	\$3,892,742.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$199,320.00	-	-
51104 - Maintenance of Roads - Contractual	\$2,326,324.00	\$2,073,208.00	\$1,884,100.00
51108 - Maintenance of Roads - Employee Benefits	\$1,874,177.00	\$2,043,740.00	\$2,010,411.00
51321 - Garage - Personal Services	\$662,780.00	\$710,229.00	\$721,936.00
51324 - Garage - Contractual	\$1,191,736.00	\$1,207,119.00	\$928,263.00
51328 - Garage - Employee Benefits	\$330,980.00	\$367,734.00	\$351,832.00
51421 - Snow Removal - Personal Services	\$161,699.00	\$285,315.00	\$400,050.00
51424 - Snow Removal - Contractual	\$391,378.00	\$818,800.00	\$696,177.00
51428 - Snow Removal - Employee Benefits	\$29,571.00	\$67,446.00	\$89,072.00
Total for Highway	\$10,820,348.00	\$11,489,987.00	\$10,974,583.00
Other Transportation			
56504 - Off Street Parking - Contractual	\$259,925.00	\$246,047.00	\$212,532.00
56801 - Transportation, Other - Personal Services <i>Parking-General Operations</i>	\$2,143,067.00	\$2,124,253.00	\$2,169,214.00
56802 - Transportation, Other - Equipment and Capital Outlay <i>Parking-General Operations</i>	\$175,792.00	\$59,170.00	\$28,080.00
56804 - Transportation, Other - Contractual <i>Parking-General Operations</i>	\$1,288,492.00	\$1,139,845.00	\$902,841.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
56808 - Transportation, Other - Employee Benefits <i>Parking-General Operations</i>	\$1,017,887.00	\$1,038,346.00	\$1,049,945.00
Total for Other Transportation	\$4,885,163.00	\$4,607,661.00	\$4,362,612.00
Total for Transportation	\$15,705,511.00	\$16,097,648.00	\$15,337,195.00
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	\$2,135,145.00	\$1,705,454.00	\$1,481,187.00
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	\$15,694.00	\$8,716.00	\$9,103.00
70204 - Parks and Recreation Administration - Contractual	\$1,316,821.00	\$1,025,474.00	\$799,723.00
70208 - Parks and Recreation Administration - Employee Benefits	\$680,775.00	\$623,493.00	\$555,630.00
Total for C&R - Administration	\$4,148,435.00	\$3,363,137.00	\$2,845,643.00
Recreation			
71101 - Parks - Personal Services	\$1,216,807.00	\$1,006,351.00	\$958,165.00
71102 - Parks - Equipment and Capital Outlay	\$42,100.00	\$87,079.00	-
71104 - Parks - Contractual	\$488,346.00	\$411,168.00	\$432,143.00
71108 - Parks - Employee Benefits	\$513,327.00	\$463,856.00	\$462,984.00
73101 - Youth Programs - Personal Services	\$1,806,900.00	\$1,572,884.00	\$1,186,243.00
73102 - Youth Programs - Equipment and Capital Outlay	-	\$0.00	\$0.00
73104 - Youth Programs - Contractual	\$157,376.00	\$126,103.00	\$67,923.00
73108 - Youth Programs - Employee Benefits	\$611,117.00	\$608,945.00	\$520,199.00
Total for Recreation	\$4,835,973.00	\$4,276,386.00	\$3,627,657.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Culture and Recreation	\$8,984,408.00	\$7,639,523.00	\$6,473,300.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$2,300.00	\$2,100.00	\$2,100.00
80104 - Zoning - Contractual	\$697.00	\$590.00	\$682.00
80108 - Zoning - Employee Benefits	\$304.00	\$352.00	\$362.00
80201 - Planning and Surveys - Personal Services	\$773,833.00	\$778,058.00	\$730,309.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$41,424.00	\$603.00	-
80204 - Planning and Surveys - Contractual	\$94,747.00	\$123,823.00	\$113,096.00
80208 - Planning and Surveys - Employee Benefits	\$289,502.00	\$299,788.00	\$283,554.00
Total for General Environment	\$1,202,807.00	\$1,205,314.00	\$1,130,103.00
Sewage			
81201 - Sanitary Sewers - Personal Services	\$96,747.00	\$95,680.00	\$73,804.00
81204 - Sanitary Sewers - Contractual	\$10,043.00	\$8,427.00	\$15,626.00
81208 - Sanitary Sewers - Employee Benefits	\$32,754.00	\$31,782.00	\$22,797.00
Total for Sewage	\$139,544.00	\$135,889.00	\$112,227.00
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$4,423,456.00	\$4,238,127.00	\$4,240,743.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$660.00	-	-
81604 - Refuse and Garbage - Contractual	\$1,382,380.00	\$1,334,989.00	\$1,173,916.00
81608 - Refuse and Garbage - Employee Benefits	\$2,397,974.00	\$2,402,810.00	\$2,291,741.00
Total for Sanitation	\$8,204,470.00	\$7,975,926.00	\$7,706,400.00

City of White Plains
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For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Special Services			
89891 - Home and Community Services, Other - Personal Services <i>White Plains Housing Authority Board</i>	\$8,000.00	\$8,750.00	\$9,500.00
89898 - Home and Community Services, Other - Employee Benefits <i>White Plains Housing Authority Board</i>	\$828.00	\$960.00	\$1,008.00
Total for Special Services	\$8,828.00	\$9,710.00	\$10,508.00
Total for Home and Community Services	\$9,555,649.00	\$9,326,839.00	\$8,959,238.00
Total for Expenditures	\$163,211,793.00	\$157,187,075.00	\$148,336,820.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Public Safety Grant Fund</i>	\$11,500.00	\$13,600,284.00	\$13,550,554.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,110,000.00	-	-
99709 - Transfers to Debt Service Fund - Interfund Transfer	\$13,071,918.00	-	-
Total for Interfund Transfers	\$14,193,418.00	\$13,600,284.00	\$13,550,554.00
Total for Interfund Transfers	\$14,193,418.00	\$13,600,284.00	\$13,550,554.00
Total for Other Uses	\$14,193,418.00	\$13,600,284.00	\$13,550,554.00
Total for Expenditures and Other Uses	\$177,405,211.00	\$170,787,359.00	\$161,887,374.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$68,115,134.00	\$45,686,815.00	\$41,093,382.00
8022 - Restated Fund Balance - Beginning of Year	\$68,115,134.00	\$45,686,815.00	\$41,093,382.00
Add Revenues and Other Sources	\$183,801,814.00	\$193,215,678.00	\$166,480,807.00
Deduct Expenditures and Other Uses	\$177,405,211.00	\$170,787,359.00	\$161,887,374.00
8029 - Fund Balance - End of Year	\$74,511,737.00	\$68,115,134.00	\$45,686,815.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$67,064,941.00	\$67,065,244.00	\$65,429,692.00
1099 - Est Rev - Property Tax Items	\$4,301,640.00	\$3,585,350.00	\$2,969,438.00
1199 - Est Rev - Non-Property Tax Items	\$56,812,711.00	\$47,146,211.00	\$43,807,211.00
1299 - Est Rev - Departmental Income	-	\$22,869,841.00	\$19,770,087.00
2199 - Est Rev - Departmental Income	\$24,482,690.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$8,400.00	\$8,400.00	\$43,600.00
2499 - Est Rev - Use of Money and Property	\$4,501,552.00	\$2,906,137.00	\$2,841,524.00
2599 - Est Rev - Licenses and Permits	\$8,768,316.00	\$8,905,732.00	\$8,214,277.00
2649 - Est Rev - Fines and Forfeitures	\$9,862,111.00	\$9,657,711.00	\$8,031,395.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$323,250.00	\$359,250.00	\$288,500.00
2799 - Est Rev - Other Revenues	\$3,545,333.00	\$2,567,104.00	\$2,789,943.00
3099 - Est Rev - State Aid	\$7,907,825.00	\$7,602,825.00	\$7,627,025.00
4099 - Est Rev - Federal Aid	\$217,725.00	\$222,125.00	\$11,163,580.00
Total for Estimated Revenue	\$187,796,494.00	\$172,895,930.00	\$172,976,272.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$4,949,481.00	\$5,044,450.00
599 - Appropriated Fund Balance	\$13,702,038.00	\$12,173,047.00	\$6,550,000.00
Total for Estimated Other Sources	\$13,702,038.00	\$17,122,528.00	\$11,594,450.00
Total for Estimated Revenues and Other Sources	\$201,498,532.00	\$190,018,458.00	\$184,570,722.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**A - General
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$54,846,624.00	\$50,062,526.00	\$48,070,718.00
3999 - App - Public Safety	\$93,720,765.00	\$86,164,842.00	\$84,264,310.00
5999 - App - Transportation	\$10,138,132.00	\$10,145,115.00	\$9,596,921.00
7999 - App - Culture and Recreation	\$10,621,714.00	\$9,332,812.00	\$8,676,239.00
8999 - App - Home and Community Services	\$10,135,093.00	\$9,392,220.00	\$9,339,990.00
Total for Estimated Appropriations	\$179,462,328.00	\$165,097,515.00	\$159,948,178.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$22,036,204.00	\$24,920,943.00	\$24,622,544.00
Total for Estimated Other Uses	\$22,036,204.00	\$24,920,943.00	\$24,622,544.00
Total for Estimated Appropriations and Other Uses	\$201,498,532.00	\$190,018,458.00	\$184,570,722.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CD - Special Grant
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,884.00	\$4,623.00	\$6,240.00
201 - Cash In Time Deposits	-	-	\$0.00
Total for Cash and Cash Equivalents	\$4,884.00	\$4,623.00	\$6,240.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,510,314.00	\$4,583,884.00	\$2,051,085.00
231 - Cash In Time Deposits Special Reserves	\$2,782,682.00	\$122,515.00	\$89,459.00
Total for Restricted Cash and Cash Equivalents	\$4,292,996.00	\$4,706,399.00	\$2,140,544.00
Due From			
410 - Due from State and Federal Government	\$231,392.00	\$95,636.00	\$168,187.00
440 - Due from Other Governments <i>Superior Loan Servicing</i>	\$11,485.00	\$19,183.00	\$27,250.00
Total for Due From	\$242,877.00	\$114,819.00	\$195,437.00
Total for Assets	\$4,540,757.00	\$4,825,841.00	\$2,342,221.00
Total for Assets and Deferred Outflows	\$4,540,757.00	\$4,825,841.00	\$2,342,221.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CD - Special Grant
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$232,761.00	\$104,442.00	\$186,677.00
Total for Payables	\$232,761.00	\$104,442.00	\$186,677.00
Due to			
630 - Due To Other Funds	\$15,000.00	\$15,000.00	\$15,000.00
Total for Due to	\$15,000.00	\$15,000.00	\$15,000.00
Total for Liabilities	\$247,761.00	\$119,442.00	\$201,677.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Restricted for CD Revolving Fund</i>	\$4,292,996.00	\$4,706,399.00	\$2,140,544.00
Total for Restricted Fund Balance	\$4,292,996.00	\$4,706,399.00	\$2,140,544.00
Total for Fund Balance	\$4,292,996.00	\$4,706,399.00	\$2,140,544.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,540,757.00	\$4,825,841.00	\$2,342,221.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CD - Special Grant
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2170 - Community Development Income	\$213,330.00	\$199,543.00	\$356,300.00
Total for Departmental Income	\$213,330.00	\$199,543.00	\$356,300.00
Use of Money and Property			
2401 - Interest and Earnings	\$48,015.00	-	-
Total for Use of Money and Property	\$48,015.00	\$0.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$960,060.00	\$2,493,225.00	-
Total for Other Revenues	\$960,060.00	\$2,493,225.00	\$0.00
State Aid			
3089 - State Aid Other	-	\$93,750.00	-
Total for State Aid	\$0.00	\$93,750.00	\$0.00
Total for Revenues	\$1,221,405.00	\$2,786,518.00	\$356,300.00
Total for Revenues and Other Sources	\$1,221,405.00	\$2,786,518.00	\$356,300.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**CD - Special Grant
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86684 - Rehabilitation, Loans and Grants - Contractual	\$1,634,808.00	\$220,663.00	\$274,643.00
Total for Community Development	\$1,634,808.00	\$220,663.00	\$274,643.00
Total for Home and Community Services	\$1,634,808.00	\$220,663.00	\$274,643.00
Total for Expenditures	\$1,634,808.00	\$220,663.00	\$274,643.00
Total for Expenditures and Other Uses	\$1,634,808.00	\$220,663.00	\$274,643.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**CD - Special Grant
 Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,706,399.00	\$2,140,544.00	\$2,058,887.00
8022 - Restated Fund Balance - Beginning of Year	\$4,706,399.00	\$2,140,544.00	\$2,058,887.00
Add Revenues and Other Sources	\$1,221,405.00	\$2,786,518.00	\$356,300.00
Deduct Expenditures and Other Uses	\$1,634,808.00	\$220,663.00	\$274,643.00
8029 - Fund Balance - End of Year	\$4,292,996.00	\$4,706,399.00	\$2,140,544.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$767,536.00	\$12,824.00
201 - Cash In Time Deposits	\$1,737,692.00	\$770,723.00	\$805,270.00
Total for Cash and Cash Equivalents	\$1,737,692.00	\$1,538,259.00	\$818,094.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$6,607,008.00	\$5,911,592.00	\$3,713,376.00
231 - Cash In Time Deposits Special Reserves	\$870,673.00	-	-
Total for Restricted Cash and Cash Equivalents	\$7,477,681.00	\$5,911,592.00	\$3,713,376.00
Net Other Receivables			
380 - Accounts Receivable	-	\$108,983.00	-
Total for Net Other Receivables	\$0.00	\$108,983.00	\$0.00
Due From			
440 - Due from Other Governments NYS & USDOJ	\$484,059.00	\$427,618.00	\$417,653.00
Total for Due From	\$484,059.00	\$427,618.00	\$417,653.00
Total for Assets	\$9,699,432.00	\$7,986,452.00	\$4,949,123.00
Total for Assets and Deferred Outflows	\$9,699,432.00	\$7,986,452.00	\$4,949,123.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$545,464.00	\$327,820.00	\$263,913.00
601 - Accrued Liabilities	\$34,535.00	\$70,153.00	\$42,385.00
Total for Payables	\$579,999.00	\$397,973.00	\$306,298.00
Due to			
630 - Due To Other Funds	\$258,000.00	\$152,000.00	\$243,100.00
637 - Due to Employees Retirement System	\$42,982.00	\$50,932.00	\$75,510.00
Total for Due to	\$300,982.00	\$202,932.00	\$318,610.00
Other Liabilities			
688 - Other Liabilities <i>Unearned Revenue Parking & Youth Grants</i>	\$477,758.00	\$783,863.00	\$0.00
Total for Other Liabilities	\$477,758.00	\$783,863.00	\$0.00
Total for Liabilities	\$1,358,739.00	\$1,384,768.00	\$624,908.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$0.00	\$179,129.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$179,129.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Total for Deferred Inflows	\$0.00	\$0.00	\$179,129.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Restrict non-major governmental funds</i>	\$7,477,681.00	\$5,911,592.00	\$3,713,376.00
Total for Restricted Fund Balance	\$7,477,681.00	\$5,911,592.00	\$3,713,376.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$863,012.00	\$690,092.00	\$431,710.00
Total for Assigned Fund Balance	\$863,012.00	\$690,092.00	\$431,710.00
Total for Fund Balance	\$8,340,693.00	\$6,601,684.00	\$4,145,086.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$9,699,432.00	\$7,986,452.00	\$4,949,123.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
1289 - Other General Departmental Income	\$1,757,056.00	\$1,722,856.00	\$2,471,926.00
1589 - Other Public Safety Departmental Income	\$370,609.00	\$253,608.00	\$261,451.00
1989 - Other Economic Assistance and Opportunity Income	\$4,768,654.00	\$4,964,939.00	\$4,306,189.00
Total for Departmental Income	\$6,896,319.00	\$6,941,403.00	\$7,039,566.00
Use of Money and Property			
2401 - Interest and Earnings	\$140,799.00	\$4,493.00	\$5,913.00
Total for Use of Money and Property	\$140,799.00	\$4,493.00	\$5,913.00
Other Revenues			
2705 - Gifts and Donations	\$1,387,460.00	\$2,307,889.00	\$68,402.00
2770 - Unclassified	-	-	\$0.00
Total for Other Revenues	\$1,387,460.00	\$2,307,889.00	\$68,402.00
Total for Revenues	\$8,424,578.00	\$9,253,785.00	\$7,113,881.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$11,500.00	\$21,750.00	-
Total for Operating Transfers	\$11,500.00	\$21,750.00	\$0.00

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**CM - Miscellaneous Special Revenue
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Other Sources	\$11,500.00	\$21,750.00	\$0.00
Total for Revenues and Other Sources	\$8,436,078.00	\$9,275,535.00	\$7,113,881.00

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**CM - Miscellaneous Special Revenue
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Other Public Safety			
39891 - Public Safety, Other - Personal Services <i>Public Safety Grants</i>	\$91,793.00	\$35,540.00	\$92,125.00
39892 - Public Safety, Other - Equipment and Capital Outlay <i>Public Safety Grants</i>	\$154,600.00	\$164,256.00	\$90,917.00
39894 - Public Safety, Other - Contractual <i>Public Safety Grants</i>	\$96,783.00	\$49,532.00	\$59,352.00
39898 - Public Safety, Other - Employee Benefits <i>Public Safety Grants</i>	\$5,081.00	-	\$4,951.00
Total for Other Public Safety	\$348,257.00	\$249,328.00	\$247,345.00
Total for Public Safety	\$348,257.00	\$249,328.00	\$247,345.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69891 - Economic Development, Other - Personal Services <i>Cable TV & CCG (non-major governmental funds)</i>	\$816,283.00	\$1,330,813.00	\$1,423,408.00
69892 - Economic Development, Other - Equipment and Capital Outlay <i>Cable TV & CCG (non-major governmental funds)</i>	\$58,256.00	\$12,779.00	\$75,106.00
69894 - Economic Development, Other - Contractual <i>Cable TV & CCG (non-major governmental funds)</i>	\$3,276,038.00	\$3,396,251.00	\$2,695,979.00
69898 - Economic Development, Other - Employee Benefits <i>Cable TV & CCG (non-major governmental funds)</i>	\$426,936.00	-	-

City of White Plains
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For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Economic Opportunity and Development	\$4,577,513.00	\$4,739,843.00	\$4,194,493.00
Total for Economic Assistance and Opportunity	\$4,577,513.00	\$4,739,843.00	\$4,194,493.00
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual <i>non-major governmental funds (Mayor's Youth Council)</i>	\$5,591.00	\$9,673.00	\$20,521.00
Total for Culture	\$5,591.00	\$9,673.00	\$20,521.00
Total for Culture and Recreation	\$5,591.00	\$9,673.00	\$20,521.00
Home and Community Services			
Special Services			
89891 - Home and Community Services, Other - Personal Services <i>non-major governmental funds (Planning & Youth Grants)</i>	\$935,566.00	\$1,145,086.00	\$1,129,597.00
89892 - Home and Community Services, Other - Equipment and Capital Outlay <i>non-major governmental funds (Planning & Youth Grants)</i>	\$47,928.00	-	-
89894 - Home and Community Services, Other - Contractual <i>non-major governmental funds (Planning & Youth Grants)</i>	\$571,869.00	\$675,007.00	\$326,816.00
89898 - Home and Community Services, Other - Employee Benefits <i>non-major governmental funds (Planning & Youth Grants)</i>	\$210,345.00	-	-
Total for Special Services	\$1,765,708.00	\$1,820,093.00	\$1,456,413.00
Total for Home and Community Services	\$1,765,708.00	\$1,820,093.00	\$1,456,413.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Expenditures	\$6,697,069.00	\$6,818,937.00	\$5,918,772.00
Total for Expenditures and Other Uses	\$6,697,069.00	\$6,818,937.00	\$5,918,772.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**CM - Miscellaneous Special Revenue
 Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$6,601,684.00	\$4,145,086.00	\$2,949,977.00
8022 - Restated Fund Balance - Beginning of Year	\$6,601,684.00	\$4,145,086.00	\$2,949,977.00
Add Revenues and Other Sources	\$8,436,078.00	\$9,275,535.00	\$7,113,881.00
Deduct Expenditures and Other Uses	\$6,697,069.00	\$6,818,937.00	\$5,918,772.00
8029 - Fund Balance - End of Year	\$8,340,693.00	\$6,601,684.00	\$4,145,086.00

City of White Plains
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**CU - Urban Renewal
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$538,348.00	\$417,335.00	\$429,112.00
Total for Cash and Cash Equivalents	\$538,348.00	\$417,335.00	\$429,112.00
Net Other Receivables			
380 - Accounts Receivable	\$5,445.00	\$6,035.00	\$3,302.00
Total for Net Other Receivables	\$5,445.00	\$6,035.00	\$3,302.00
Total for Assets	\$543,793.00	\$423,370.00	\$432,414.00
Total for Assets and Deferred Outflows	\$543,793.00	\$423,370.00	\$432,414.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CU - Urban Renewal
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$8,166.00	\$7,596.00	\$13,861.00
601 - Accrued Liabilities	\$9,010.00	\$9,777.00	\$12,254.00
Total for Payables	\$17,176.00	\$17,373.00	\$26,115.00
Due to			
630 - Due To Other Funds	\$4,469,416.00	\$4,469,416.00	\$1,508,031.00
Total for Due to	\$4,469,416.00	\$4,469,416.00	\$1,508,031.00
Total for Liabilities	\$4,486,592.00	\$4,486,789.00	\$1,534,146.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$0.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$3,942,799.00)	(\$4,063,419.00)	(\$1,101,732.00)
Total for Unassigned Fund Balance	(\$3,942,799.00)	(\$4,063,419.00)	(\$1,101,732.00)
Total for Fund Balance	(\$3,942,799.00)	(\$4,063,419.00)	(\$1,101,732.00)

City of White Plains
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For the Fiscal Period 07/01/2022 - 06/30/2023

**CU - Urban Renewal
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$543,793.00	\$423,370.00	\$432,414.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CU - Urban Renewal
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
1989 - Other Economic Assistance and Opportunity Income	\$415,781.00	\$427,136.00	\$452,353.00
Total for Departmental Income	\$415,781.00	\$427,136.00	\$452,353.00
Total for Revenues	\$415,781.00	\$427,136.00	\$452,353.00
Total for Revenues and Other Sources	\$415,781.00	\$427,136.00	\$452,353.00

City of White Plains
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**CU - Urban Renewal
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	-	-	\$0.00
17108 - Self Insurance, Administration - Employee Benefits	-	-	\$0.00
Total for Self Insurance	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Home and Community Services			
Community Development			
86604 - Acquisition of Real Property - Contractual	-	\$2,961,855.00	\$1,507,561.00
86624 - Public Works Facility Site Improvements - Contractual	\$44,037.00	\$87,685.00	\$46,749.00
86641 - Code Enforcements - Personal Services	\$47,100.00	\$78,099.00	\$82,835.00
86648 - Code Enforcements - Employee Benefits	\$6,050.00	\$29,348.00	\$68,110.00
86681 - Rehabilitation, Loans and Grants - Personal Services	\$129,763.00	\$153,480.00	\$137,991.00
86688 - Rehabilitation, Loans and Grants - Employee Benefits	\$68,211.00	\$78,356.00	\$70,712.00
Total for Community Development	\$295,161.00	\$3,388,823.00	\$1,913,958.00
Total for Home and Community Services	\$295,161.00	\$3,388,823.00	\$1,913,958.00
Total for Expenditures	\$295,161.00	\$3,388,823.00	\$1,913,958.00

City of White Plains
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**CU - Urban Renewal
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Expenditures and Other Uses	\$295,161.00	\$3,388,823.00	\$1,913,958.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**CU - Urban Renewal
Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$4,063,419.00)	(\$1,101,732.00)	\$359,873.00
8022 - Restated Fund Balance - Beginning of Year	(\$4,063,419.00)	(\$1,101,732.00)	\$359,873.00
Add Revenues and Other Sources	\$415,781.00	\$427,136.00	\$452,353.00
Deduct Expenditures and Other Uses	\$295,161.00	\$3,388,823.00	\$1,913,958.00
8029 - Fund Balance - End of Year	(\$3,942,799.00)	(\$4,063,419.00)	(\$1,101,732.00)

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$8,950,802.00	\$10,164,363.00	\$9,461,721.00
201 - Cash In Time Deposits	\$268,969.00	-	-
Total for Cash and Cash Equivalents	\$9,219,771.00	\$10,164,363.00	\$9,461,721.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$1,388,213.00	\$1,387,899.00	\$1,274,006.00
Total for Net Other Receivables	\$1,388,213.00	\$1,387,899.00	\$1,274,006.00
Total for Current Assets	\$10,607,984.00	\$11,552,262.00	\$10,735,727.00
Non-Current Assets			
Non-Depreciable Capital Assets			
105 - Construction Work In Progress	\$1,902,724.00	\$1,077,754.00	\$1,153,949.00
Total for Non-Depreciable Capital Assets	\$1,902,724.00	\$1,077,754.00	\$1,153,949.00
Depreciable Capital Assets			
104 - Machinery and Equipment	\$2,029,666.00	\$1,426,770.00	\$1,426,770.00
106 - Infrastructure	\$32,710,460.00	\$32,710,460.00	\$31,533,031.00
Total for Depreciable Capital Assets	\$34,740,126.00	\$34,137,230.00	\$32,959,801.00

City of White Plains
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**ES - Enterprise Sewer
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$96,193.00	-
Total for Other Non-Current Assets	\$0.00	\$96,193.00	\$0.00
Accumulated Depreciation			
114 - Accumulated Depreciation Machinery and Equipment	(\$868,141.00)	(\$710,548.00)	(\$579,602.00)
116 - Accumulated Depreciation Infrastructure	(\$27,217,432.00)	(\$27,000,156.00)	(\$26,179,976.00)
Total for Accumulated Depreciation	(\$28,085,573.00)	(\$27,710,704.00)	(\$26,759,578.00)
Total for Non-Current Assets	\$8,557,277.00	\$7,600,473.00	\$7,354,172.00
Total for Assets	\$19,165,261.00	\$19,152,735.00	\$18,089,899.00
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$434,561.00	\$337,227.00	\$444,196.00
496 - Deferred Outflow of Resources Pensions	\$180,074.00	\$200,839.00	\$275,196.00
Total for Deferred Outflows of Resources	\$614,635.00	\$538,066.00	\$719,392.00
Total for Deferred Outflows	\$614,635.00	\$538,066.00	\$719,392.00
Total for Assets and Deferred Outflows	\$19,779,896.00	\$19,690,801.00	\$18,809,291.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$72,975.00	\$174,600.00	\$323,064.00
601 - Accrued Liabilities	\$8,992.00	\$19,548.00	\$6,096.00
651 - Accrued Interest Payable	\$53,086.00	\$55,424.00	\$50,128.00
Total for Payables	\$135,053.00	\$249,572.00	\$379,288.00
Due to			
637 - Due to Employees Retirement System	\$14,328.00	\$14,791.00	\$25,036.00
Total for Due to	\$14,328.00	\$14,791.00	\$25,036.00
Other Current Liabilities			
688 - Other Liabilities <i>Bond Premium</i>	\$243,226.00	\$264,032.00	-
Total for Other Current Liabilities	\$243,226.00	\$264,032.00	\$0.00
Total for Current Liabilities	\$392,607.00	\$528,395.00	\$404,324.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$249,899.00	-	\$1,200.00
683 - Other Post Employment Benefits	\$3,203,568.00	\$2,925,385.00	\$4,223,876.00

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**ES - Enterprise Sewer
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
687 - Compensated Absences	\$28,640.00	\$26,374.00	\$23,176.00
Total for Other Long-Term Obligations	\$3,482,107.00	\$2,951,759.00	\$4,248,252.00
Debt Obligations			
628 - Bonds Payable	\$4,747,181.00	\$4,996,557.00	\$3,964,355.00
Total for Debt Obligations	\$4,747,181.00	\$4,996,557.00	\$3,964,355.00
Total for Long-Term Obligations	\$8,229,288.00	\$7,948,316.00	\$8,212,607.00
Total for Liabilities	\$8,621,895.00	\$8,476,711.00	\$8,616,931.00
Deferred Inflows			
Deferred Inflows of Resources			
609 - Deferred Loss On Advanced Refunding	-	-	\$164,196.00
691 - Deferred Inflow Of Resources	\$1,141,222.00	\$1,436,759.00	\$658,227.00
697 - Deferred Inflow of Resources Pensions	\$15,180.00	\$335,119.00	\$357,312.00
Total for Deferred Inflows of Resources	\$1,156,402.00	\$1,771,878.00	\$1,179,735.00
Total for Deferred Inflows	\$1,156,402.00	\$1,771,878.00	\$1,179,735.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$3,865,745.00	\$2,546,100.00	\$3,599,477.00
Total for Restricted Net Position	\$3,865,745.00	\$2,546,100.00	\$3,599,477.00
Unrestricted Net Position			

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
 Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
924 - Net Assets Unrestricted Deficit	\$6,135,854.00	\$6,896,112.00	\$5,413,148.00
Total for Unrestricted Net Position	\$6,135,854.00	\$6,896,112.00	\$5,413,148.00
Total for Net Position	\$10,001,599.00	\$9,442,212.00	\$9,012,625.00
Total for Liabilities, Deferred Inflows and Net Position	\$19,779,896.00	\$19,690,801.00	\$18,809,291.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$2,765,793.00	\$2,536,225.00	\$2,771,295.00
2128 - Interest and Penalties on Sewer Accounts	\$54,036.00	\$15,553.00	-
Total for Departmental Income	\$2,819,829.00	\$2,551,778.00	\$2,771,295.00
Use of Money and Property			
2401 - Interest and Earnings	\$152,009.00	\$1,977.00	\$2,200.00
Total for Use of Money and Property	\$152,009.00	\$1,977.00	\$2,200.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$1,765.00	\$3,722.00	-
Total for Sales of Property and Compensation for Loss	\$1,765.00	\$3,722.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,806.00	-	-
2705 - Gifts and Donations	\$287,860.00	\$550,000.00	\$75,000.00
2770 - Unclassified	\$2,831.00	\$0.00	\$17,619.00
<i>Write off 2021 Sewer Fund Receivables</i>			
Total for Other Revenues	\$292,497.00	\$550,000.00	\$92,619.00
State Aid			
3901 - State Aid Operation and Maintenance of Sewer Treatment Plant	\$170,389.00	\$272,171.00	-

City of White Plains
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 For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for State Aid	\$170,389.00	\$272,171.00	\$0.00
Total for Revenues	\$3,436,489.00	\$3,379,648.00	\$2,866,114.00
Total for Revenues and Other Sources	\$3,436,489.00	\$3,379,648.00	\$2,866,114.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$374,869.00	\$951,125.00	\$883,327.00
Total for Special Items	\$374,869.00	\$951,125.00	\$883,327.00
Total for General Government Support	\$374,869.00	\$951,125.00	\$883,327.00
Home and Community Services			
Sewage			
81201 - Sanitary Sewers - Personal Services	\$507,583.00	\$436,351.00	\$503,710.00
81204 - Sanitary Sewers - Contractual	\$1,547,828.00	\$1,549,176.00	\$1,039,083.00
81208 - Sanitary Sewers - Employee Benefits	\$293,398.00	(\$117,772.00)	\$330,126.00
Total for Sewage	\$2,348,809.00	\$1,867,755.00	\$1,872,919.00
Total for Home and Community Services	\$2,348,809.00	\$1,867,755.00	\$1,872,919.00
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	\$153,424.00	\$131,181.00	\$123,633.00
Total for Debt Service	\$153,424.00	\$131,181.00	\$123,633.00

City of White Plains
Annual Financial Report
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**ES - Enterprise Sewer
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Debt Service	\$153,424.00	\$131,181.00	\$123,633.00
Total for Expenditures	\$2,877,102.00	\$2,950,061.00	\$2,879,879.00
Total for Expenditures and Other Uses	\$2,877,102.00	\$2,950,061.00	\$2,879,879.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
Changes in Net Position**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$9,442,212.00	\$9,012,625.00	\$9,026,390.00
8022 - Restated Net Position - Beginning of Year	\$9,442,212.00	\$9,012,625.00	\$9,026,390.00
Add Revenues and Other Sources	\$3,436,489.00	\$3,379,648.00	\$2,866,114.00
Deduct Expenditures and Other Uses	\$2,877,102.00	\$2,950,061.00	\$2,879,879.00
8029 - Net Position - End of Year	\$10,001,599.00	\$9,442,212.00	\$9,012,625.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**ES - Enterprise Sewer
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$3,183,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$60,000.00	-	-
2799 - Est Rev - Other Revenues	\$250.00	-	-
Total for Estimated Revenue	\$3,243,250.00	\$0.00	\$0.00
Estimated Other Sources			
6099 - Appropriated Unrestricted Net Assets	\$600,000.00	-	-
Total for Estimated Other Sources	\$600,000.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$3,843,250.00	\$0.00	\$0.00

City of White Plains
Annual Financial Report
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**ES - Enterprise Sewer
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$411,450.00	-	-
8999 - App - Home and Community Services	\$3,215,673.00	-	-
Total for Estimated Appropriations	\$3,627,123.00	\$0.00	\$0.00
Estimated Other Uses			
9899 - App - Debt Service	\$165,286.00	-	-
990 - App - Unappropriated Revenues	\$50,841.00	-	-
Total for Estimated Other Uses	\$216,127.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$3,843,250.00	\$0.00	\$0.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$33,225,816.00	\$37,684,209.00	\$33,151,770.00
Total for Cash and Cash Equivalents	\$33,225,816.00	\$37,684,209.00	\$33,151,770.00
Net Other Receivables			
380 - Accounts Receivable	\$8,445,308.00	\$8,354,737.00	\$7,753,370.00
Total for Net Other Receivables	\$8,445,308.00	\$8,354,737.00	\$7,753,370.00
Total for Current Assets	\$41,671,124.00	\$46,038,946.00	\$40,905,140.00
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$712,806.00	\$712,806.00	\$712,806.00
105 - Construction Work In Progress	\$26,763,723.00	\$23,165,500.00	\$22,647,886.00
Total for Non-Depreciable Capital Assets	\$27,476,529.00	\$23,878,306.00	\$23,360,692.00
Depreciable Capital Assets			
102 - Buildings	\$7,031,859.00	\$7,031,859.00	\$7,031,859.00
104 - Machinery and Equipment	\$2,987,192.00	\$2,704,496.00	\$2,649,813.00
106 - Infrastructure	\$69,110,139.00	\$69,110,139.00	\$67,493,806.00

City of White Plains
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For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Total for Depreciable Capital Assets	\$79,129,190.00	\$78,846,494.00	\$77,175,478.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$480,966.00	-
Total for Other Non-Current Assets	\$0.00	\$480,966.00	\$0.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$3,965,022.00)	(\$3,790,228.00)	(\$3,615,434.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,101,916.00)	(\$1,951,391.00)	(\$1,806,372.00)
116 - Accumulated Depreciation Infrastructure	(\$28,010,843.00)	(\$26,593,508.00)	(\$25,197,580.00)
Total for Accumulated Depreciation	(\$34,077,781.00)	(\$32,335,127.00)	(\$30,619,386.00)
Total for Non-Current Assets	\$72,527,938.00	\$70,870,639.00	\$69,916,784.00
Total for Assets	\$114,199,062.00	\$116,909,585.00	\$110,821,924.00
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$1,103,671.00	\$870,669.00	\$1,122,452.00
496 - Deferred Outflow of Resources Pensions	\$902,405.00	\$1,007,356.00	\$1,352,057.00
Total for Deferred Outflows of Resources	\$2,006,076.00	\$1,878,025.00	\$2,474,509.00
Total for Deferred Outflows	\$2,006,076.00	\$1,878,025.00	\$2,474,509.00
Total for Assets and Deferred Outflows	\$116,205,138.00	\$118,787,610.00	\$113,296,433.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$3,601,705.00	\$4,514,124.00	\$3,906,991.00
601 - Accrued Liabilities	\$61,404.00	\$94,425.00	\$39,872.00
615 - Customers Deposits	\$151,265.00	\$122,965.00	\$73,615.00
651 - Accrued Interest Payable	\$545,585.00	\$573,667.00	\$569,742.00
Total for Payables	\$4,359,959.00	\$5,305,181.00	\$4,590,220.00
Due to			
637 - Due to Employees Retirement System	\$73,675.00	\$77,117.00	\$101,258.00
Total for Due to	\$73,675.00	\$77,117.00	\$101,258.00
Other Current Liabilities			
688 - Other Liabilities <i>Bond Premium</i>	\$2,143,407.00	\$2,334,765.00	-
Total for Other Current Liabilities	\$2,143,407.00	\$2,334,765.00	\$0.00
Total for Current Liabilities	\$6,577,041.00	\$7,717,063.00	\$4,691,478.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$1,249,497.00	-	\$6,002.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
683 - Other Post Employment Benefits	\$7,964,025.00	\$7,272,465.00	\$10,373,798.00
687 - Compensated Absences	\$84,042.00	\$111,501.00	\$129,758.00
Total for Other Long-Term Obligations	\$9,297,564.00	\$7,383,966.00	\$10,509,558.00
Debt Obligations			
628 - Bonds Payable	\$55,700,487.00	\$58,673,963.00	\$54,450,675.00
Total for Debt Obligations	\$55,700,487.00	\$58,673,963.00	\$54,450,675.00
Total for Long-Term Obligations	\$64,998,051.00	\$66,057,929.00	\$64,960,233.00
Total for Liabilities	\$71,575,092.00	\$73,774,992.00	\$69,651,711.00
Deferred Inflows			
Deferred Inflows of Resources			
609 - Deferred Loss On Advanced Refunding	-	\$0.00	\$1,854,736.00
691 - Deferred Inflow Of Resources	\$2,853,055.00	\$3,591,896.00	\$1,616,612.00
697 - Deferred Inflow of Resources Pensions	\$75,905.00	\$1,675,591.00	\$1,786,559.00
Total for Deferred Inflows of Resources	\$2,928,960.00	\$5,267,487.00	\$5,257,907.00
Total for Deferred Inflows	\$2,928,960.00	\$5,267,487.00	\$5,257,907.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$23,789,667.00	\$22,099,811.00	\$22,014,918.00
Total for Restricted Net Position	\$23,789,667.00	\$22,099,811.00	\$22,014,918.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
 Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$17,911,419.00	\$17,645,320.00	\$16,371,897.00
Total for Unrestricted Net Position	\$17,911,419.00	\$17,645,320.00	\$16,371,897.00
Total for Net Position	\$41,701,086.00	\$39,745,131.00	\$38,386,815.00
Total for Liabilities, Deferred Inflows and Net Position	\$116,205,138.00	\$118,787,610.00	\$113,296,433.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$17,942,067.00	\$16,431,584.00	\$17,860,355.00
Total for Departmental Income	\$17,942,067.00	\$16,431,584.00	\$17,860,355.00
Use of Money and Property			
2401 - Interest and Earnings	\$859,296.00	\$25,086.00	\$29,709.00
Total for Use of Money and Property	\$859,296.00	\$25,086.00	\$29,709.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$49,939.00	\$50,561.00	\$45,696.00
Total for Sales of Property and Compensation for Loss	\$49,939.00	\$50,561.00	\$45,696.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$31,034.00	\$18,256.00	-
2705 - Gifts and Donations	-	-	\$325,000.00
2706 - Grants From Local Governments	\$125,466.00	\$123,381.00	\$121,348.00
2770 - Unclassified <i>write off various water accounts</i>	\$17,272.00	\$42,630.00	\$10,505.00
Total for Other Revenues	\$173,772.00	\$184,267.00	\$456,853.00
Total for Revenues	\$19,025,074.00	\$16,691,498.00	\$18,392,613.00
Total for Revenues and Other Sources	\$19,025,074.00	\$16,691,498.00	\$18,392,613.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$1,742,654.00	\$1,715,741.00	\$1,764,150.00
Total for Special Items	\$1,742,654.00	\$1,715,741.00	\$1,764,150.00
Total for General Government Support	\$1,742,654.00	\$1,715,741.00	\$1,764,150.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$701,147.00	\$711,246.00	\$688,384.00
83104 - Water Administration - Contractual	\$1,942,280.00	\$2,674,935.00	\$1,313,330.00
83108 - Water Administration - Employee Benefits	\$573,819.00	\$100,353.00	\$703,020.00
83201 - Water Source of Supply, Power and Pumping - Personal Services	\$554,613.00	\$546,989.00	\$601,249.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$6,942,654.00	\$5,833,750.00	\$5,888,204.00
83208 - Water Source of Supply, Power and Pumping - Employee Benefits	\$241,641.00	\$40,598.00	\$258,177.00
83401 - Water Transportation and Distribution - Personal Services	\$1,022,372.00	\$1,012,109.00	\$1,101,361.00
83404 - Water Transportation and Distribution - Contractual	\$1,114,048.00	\$948,903.00	\$542,536.00
83408 - Water Transportation and Distribution - Employee Benefits	\$459,693.00	\$81,019.00	\$514,805.00

City of White Plains
Annual Financial Report
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**EW - Enterprise Water
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Water	\$13,552,267.00	\$11,949,902.00	\$11,611,066.00
Total for Home and Community Services	\$13,552,267.00	\$11,949,902.00	\$11,611,066.00
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	\$1,774,198.00	\$1,667,539.00	\$1,721,880.00
Total for Debt Service	\$1,774,198.00	\$1,667,539.00	\$1,721,880.00
Total for Debt Service	\$1,774,198.00	\$1,667,539.00	\$1,721,880.00
Total for Expenditures	\$17,069,119.00	\$15,333,182.00	\$15,097,096.00
Total for Expenditures and Other Uses	\$17,069,119.00	\$15,333,182.00	\$15,097,096.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
 Changes in Net Position**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$39,745,131.00	\$38,386,815.00	\$35,091,298.00
8022 - Restated Net Position - Beginning of Year	\$39,745,131.00	\$38,386,815.00	\$35,091,298.00
Add Revenues and Other Sources	\$19,025,074.00	\$16,691,498.00	\$18,392,613.00
Deduct Expenditures and Other Uses	\$17,069,119.00	\$15,333,182.00	\$15,097,096.00
8029 - Net Position - End of Year	\$41,701,086.00	\$39,745,131.00	\$38,386,815.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$17,811,500.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$127,603.00	-	-
2499 - Est Rev - Use of Money and Property	\$400,000.00	-	-
2599 - Est Rev - Licenses and Permits	\$11,500.00	-	-
2799 - Est Rev - Other Revenues	\$36,500.00	-	-
Total for Estimated Revenue	\$18,387,103.00	\$0.00	\$0.00
Estimated Other Sources			
6099 - Appropriated Unrestricted Net Assets	\$750,899.00	-	-
Total for Estimated Other Sources	\$750,899.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$19,138,002.00	\$0.00	\$0.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**EW - Enterprise Water
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,785,122.00	-	-
8999 - App - Home and Community Services	\$15,327,699.00	-	-
Total for Estimated Appropriations	\$17,112,821.00	\$0.00	\$0.00
Estimated Other Uses			
9899 - App - Debt Service	\$1,865,906.00	-	-
990 - App - Unappropriated Revenues	\$159,275.00	-	-
Total for Estimated Other Uses	\$2,025,181.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$19,138,002.00	\$0.00	\$0.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$837.00	\$6,001,650.00	\$1,008.00
Total for Cash and Cash Equivalents	\$837.00	\$6,001,650.00	\$1,008.00
Due From			
410 - Due from State and Federal Government	\$1,226,583.00	-	-
Total for Due From	\$1,226,583.00	\$0.00	\$0.00
Total for Assets	\$1,227,420.00	\$6,001,650.00	\$1,008.00
Total for Assets and Deferred Outflows	\$1,227,420.00	\$6,001,650.00	\$1,008.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$926,777.00	\$745,172.00	\$929,264.00
Total for Payables	\$926,777.00	\$745,172.00	\$929,264.00
Due to			
630 - Due To Other Funds	\$3,218,000.00	-	\$2,253,000.00
Total for Due to	\$3,218,000.00	\$0.00	\$2,253,000.00
Total for Liabilities	\$4,144,777.00	\$745,172.00	\$3,182,264.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$5,256,478.00	-
Total for Assigned Fund Balance	\$0.00	\$5,256,478.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$2,917,357.00)	\$0.00	(\$3,181,256.00)
Total for Unassigned Fund Balance	(\$2,917,357.00)	\$0.00	(\$3,181,256.00)
Total for Fund Balance	(\$2,917,357.00)	\$5,256,478.00	(\$3,181,256.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,227,420.00	\$6,001,650.00	\$1,008.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Other Revenues			
2705 - Gifts and Donations	\$157,893.00	\$130,378.00	\$313,703.00
2706 - Grants From Local Governments	\$896,469.00	\$1,346,768.00	\$1,645,271.00
2710 - Premium on Obligations	-	\$1,141,109.00	\$327,253.00
2770 - Unclassified	-	-	\$0.00
Total for Other Revenues	\$1,054,362.00	\$2,618,255.00	\$2,286,227.00
State Aid			
3297 - State Aid Education Capital Projects	-	\$14,060.00	\$1,111,167.00
3501 - State Aid Consolidated Highway Aid	\$2,751,026.00	\$1,643,829.00	\$98,757.00
Total for State Aid	\$2,751,026.00	\$1,657,889.00	\$1,209,924.00
Federal Aid			
4989 - Federal Aid Other Home and Community Services	-	\$100,400.00	-
Total for Federal Aid	\$0.00	\$100,400.00	\$0.00
Total for Revenues	\$3,805,388.00	\$4,376,544.00	\$3,496,151.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,110,000.00	-	-

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Operating Transfers	\$1,110,000.00	\$0.00	\$0.00
Proceeds of Obligations			
5710 - Serial Bonds	-	\$13,398,771.00	\$4,394,047.00
Total for Proceeds of Obligations	\$0.00	\$13,398,771.00	\$4,394,047.00
Total for Other Sources	\$1,110,000.00	\$13,398,771.00	\$4,394,047.00
Total for Revenues and Other Sources	\$4,915,388.00	\$17,775,315.00	\$7,890,198.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	\$7,169,805.00	\$6,304,447.00	\$7,679,917.00
Total for Special Items	\$7,169,805.00	\$6,304,447.00	\$7,679,917.00
Total for General Government Support	\$7,169,805.00	\$6,304,447.00	\$7,679,917.00
Public Safety			
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$71,214.00	\$133,843.00	\$18,341.00
Total for Fire Protection	\$71,214.00	\$133,843.00	\$18,341.00
Total for Public Safety	\$71,214.00	\$133,843.00	\$18,341.00
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$2,751,026.00	\$1,643,829.00	\$98,757.00
51972 - Highway Capital Project - Equipment and Capital Outlay	\$2,135,535.00	\$231,403.00	\$461,083.00
Total for Highway	\$4,886,561.00	\$1,875,232.00	\$559,840.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Transportation	\$4,886,561.00	\$1,875,232.00	\$559,840.00
Culture and Recreation			
Recreation			
71972 - Recreation - Equipment and Capital Outlay	\$679,381.00	\$867,864.00	\$491,497.00
Total for Recreation	\$679,381.00	\$867,864.00	\$491,497.00
Total for Culture and Recreation	\$679,381.00	\$867,864.00	\$491,497.00
Home and Community Services			
Community Environment			
85972 - Drain and Storm - Equipment and Capital Outlay	\$198,914.00	\$95,089.00	\$55,688.00
Total for Community Environment	\$198,914.00	\$95,089.00	\$55,688.00
Total for Home and Community Services	\$198,914.00	\$95,089.00	\$55,688.00
Total for Expenditures	\$13,005,875.00	\$9,276,475.00	\$8,805,283.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Debt Service</i>	\$83,348.00	\$61,106.00	\$387,168.00
Total for Interfund Transfers	\$83,348.00	\$61,106.00	\$387,168.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Interfund Transfers	\$83,348.00	\$61,106.00	\$387,168.00
Total for Other Uses	\$83,348.00	\$61,106.00	\$387,168.00
Total for Expenditures and Other Uses	\$13,089,223.00	\$9,337,581.00	\$9,192,451.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**H - Capital Projects
Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$5,256,478.00	(\$3,181,256.00)	(\$1,879,003.00)
8022 - Restated Fund Balance - Beginning of Year	\$5,256,478.00	(\$3,181,256.00)	(\$1,879,003.00)
Add Revenues and Other Sources	\$4,915,388.00	\$17,775,315.00	\$7,890,198.00
Deduct Expenditures and Other Uses	\$13,089,223.00	\$9,337,581.00	\$9,192,451.00
8029 - Fund Balance - End of Year	(\$2,917,357.00)	\$5,256,478.00	(\$3,181,256.00)

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$221,823.00	\$249,076.00	\$230,663.00
Total for Cash and Cash Equivalents	\$221,823.00	\$249,076.00	\$230,663.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$388,394.00	\$253,448.00	\$134,880.00
Total for Restricted Cash and Cash Equivalents	\$388,394.00	\$253,448.00	\$134,880.00
Total for Assets	\$610,217.00	\$502,524.00	\$365,543.00
Total for Assets and Deferred Outflows	\$610,217.00	\$502,524.00	\$365,543.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$54,888.00	\$29,968.00	\$56,378.00
601 - Accrued Liabilities	\$69,557.00	\$112,117.00	\$43,124.00
Total for Payables	\$124,445.00	\$142,085.00	\$99,502.00
Due to			
637 - Due to Employees Retirement System	\$97,378.00	\$106,991.00	\$131,161.00
Total for Due to	\$97,378.00	\$106,991.00	\$131,161.00
Total for Liabilities	\$221,823.00	\$249,076.00	\$230,663.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Restricted for Library</i>	\$388,394.00	\$253,448.00	\$134,880.00
Total for Restricted Fund Balance	\$388,394.00	\$253,448.00	\$134,880.00
Total for Fund Balance	\$388,394.00	\$253,448.00	\$134,880.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$610,217.00	\$502,524.00	\$365,543.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$6,610,557.00	\$6,657,332.00	\$6,407,805.00
Total for Property Taxes	\$6,610,557.00	\$6,657,332.00	\$6,407,805.00
Departmental Income			
2082 - Library Charges	\$980.00	\$1,372.00	\$1,704.00
Total for Departmental Income	\$980.00	\$1,372.00	\$1,704.00
Intergovernmental Charges			
2360 - Library Services Other Governments <i>Westchester Library System</i>	\$18,571.00	\$17,458.00	\$17,461.00
Total for Intergovernmental Charges	\$18,571.00	\$17,458.00	\$17,461.00
Use of Money and Property			
2410 - Rental of Real Property	\$3,300.00	\$3,019.00	\$221.00
2450 - Commissions	\$12,307.00	-	\$0.00
Total for Use of Money and Property	\$15,607.00	\$3,019.00	\$221.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,994.00	-	-
2770 - Unclassified <i>Library Fines</i>	\$5,733.00	\$4,182.00	\$100.00
Total for Other Revenues	\$7,727.00	\$4,182.00	\$100.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Revenues	\$6,653,442.00	\$6,683,363.00	\$6,427,291.00
Total for Revenues and Other Sources	\$6,653,442.00	\$6,683,363.00	\$6,427,291.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
74101 - Library - Personal Services	\$2,922,166.00	\$3,066,568.00	\$2,898,190.00
74102 - Library - Equipment and Capital Outlay	\$19,036.00	-	\$1,968.00
74104 - Library - Contractual	\$1,324,606.00	\$1,170,875.00	\$1,248,162.00
74108 - Library - Employee Benefits	\$1,558,131.00	\$1,624,783.00	\$1,559,050.00
Total for Culture	\$5,823,939.00	\$5,862,226.00	\$5,707,370.00
Total for Culture and Recreation	\$5,823,939.00	\$5,862,226.00	\$5,707,370.00
Total for Expenditures	\$5,823,939.00	\$5,862,226.00	\$5,707,370.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Debt Service</i>	\$694,557.00	\$702,569.00	\$707,805.00
Total for Interfund Transfers	\$694,557.00	\$702,569.00	\$707,805.00
Total for Interfund Transfers	\$694,557.00	\$702,569.00	\$707,805.00
Total for Other Uses	\$694,557.00	\$702,569.00	\$707,805.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Expenditures and Other Uses	\$6,518,496.00	\$6,564,795.00	\$6,415,175.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**L - Library
 Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$253,448.00	\$134,880.00	\$122,764.00
8022 - Restated Fund Balance - Beginning of Year	\$253,448.00	\$134,880.00	\$122,764.00
Add Revenues and Other Sources	\$6,653,442.00	\$6,683,363.00	\$6,427,291.00
Deduct Expenditures and Other Uses	\$6,518,496.00	\$6,564,795.00	\$6,415,175.00
8029 - Fund Balance - End of Year	\$388,394.00	\$253,448.00	\$134,880.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,158,450.00	\$19,864,755.00	\$17,663,941.00
201 - Cash In Time Deposits	\$21,491,011.00	\$1,710,377.00	\$1,490,686.00
Total for Cash and Cash Equivalents	\$24,649,461.00	\$21,575,132.00	\$19,154,627.00
Net Other Receivables			
380 - Accounts Receivable	\$2,588.00	\$2,588.00	\$2,588.00
Total for Net Other Receivables	\$2,588.00	\$2,588.00	\$2,588.00
Other Assets			
480 - Prepaid Expenses	-	-	\$46,914.00
489 - Miscellaneous Current Assets	\$53,183.00	\$40,741.00	\$0.00
<i>Deferred Outflows of Resources-OPEB</i>			
Total for Other Assets	\$53,183.00	\$40,741.00	\$46,914.00
Total for Current Assets	\$24,705,232.00	\$21,618,461.00	\$19,204,129.00
Total for Assets	\$24,705,232.00	\$21,618,461.00	\$19,204,129.00
Deferred Outflows			
Deferred Outflows of Resources			

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
 Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
495 - Deferred Outflow of Resources	-	\$0.00	\$43,629.00
Total for Deferred Outflows of Resources	\$0.00	\$0.00	\$43,629.00
Total for Deferred Outflows	\$0.00	\$0.00	\$43,629.00
Total for Assets and Deferred Outflows	\$24,705,232.00	\$21,618,461.00	\$19,247,758.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$51,037.00	\$55,684.00	\$46,914.00
Total for Payables	\$51,037.00	\$55,684.00	\$46,914.00
Other Current Liabilities			
686 - Judgments and Claims Payable	\$20,347,200.00	\$19,400,800.00	\$18,734,400.00
688 - Other Liabilities	-	-	\$0.00
Total for Other Current Liabilities	\$20,347,200.00	\$19,400,800.00	\$18,734,400.00
Total for Current Liabilities	\$20,398,237.00	\$19,456,484.00	\$18,781,314.00
Long-Term Obligations			
Other Long-Term Obligations			
683 - Other Post Employment Benefits	\$407,295.00	\$371,927.00	\$424,953.00
Total for Other Long-Term Obligations	\$407,295.00	\$371,927.00	\$424,953.00
Total for Long-Term Obligations	\$407,295.00	\$371,927.00	\$424,953.00
Total for Liabilities	\$20,805,532.00	\$19,828,411.00	\$19,206,267.00
Deferred Inflows			

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$142,653.00	\$179,595.00	\$66,228.00
Total for Deferred Inflows of Resources	\$142,653.00	\$179,595.00	\$66,228.00
Total for Deferred Inflows	\$142,653.00	\$179,595.00	\$66,228.00
Net Position			
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$3,757,047.00	\$1,610,455.00	(\$24,737.00)
Total for Unrestricted Net Position	\$3,757,047.00	\$1,610,455.00	(\$24,737.00)
Total for Net Position	\$3,757,047.00	\$1,610,455.00	(\$24,737.00)
Total for Liabilities, Deferred Inflows and Net Position	\$24,705,232.00	\$21,618,461.00	\$19,247,758.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$6,717,143.00	\$8,373,167.00	\$5,888,755.00
Total for Departmental Income	\$6,717,143.00	\$8,373,167.00	\$5,888,755.00
Use of Money and Property			
2401 - Interest and Earnings	\$729,428.00	\$43,006.00	\$75,909.00
Total for Use of Money and Property	\$729,428.00	\$43,006.00	\$75,909.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$318,979.00	\$220,311.00	\$490,024.00
Total for Sales of Property and Compensation for Loss	\$318,979.00	\$220,311.00	\$490,024.00
Total for Revenues	\$7,765,550.00	\$8,636,484.00	\$6,454,688.00
Total for Revenues and Other Sources	\$7,765,550.00	\$8,636,484.00	\$6,454,688.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17108 - Self Insurance, Administration - Employee Benefits	\$2,050.00	\$78,574.00	(\$8,577.00)
Total for Self Insurance	\$2,050.00	\$78,574.00	(\$8,577.00)
Special Items			
19104 - Unallocated Insurance - Contractual	\$2,662,096.00	\$3,431,174.00	\$2,248,695.00
Total for Special Items	\$2,662,096.00	\$3,431,174.00	\$2,248,695.00
Total for General Government Support	\$2,664,146.00	\$3,509,748.00	\$2,240,118.00
Employee Benefits			
Employee Benefits			
90408 - Workers' Compensation - Employee Benefits	\$2,954,812.00	\$3,491,544.00	\$3,710,682.00
Total for Employee Benefits	\$2,954,812.00	\$3,491,544.00	\$3,710,682.00
Total for Employee Benefits	\$2,954,812.00	\$3,491,544.00	\$3,710,682.00
Total for Expenditures	\$5,618,958.00	\$7,001,292.00	\$5,950,800.00
Total for Expenditures and Other Uses	\$5,618,958.00	\$7,001,292.00	\$5,950,800.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**MS - Self Insurance
Changes in Net Position**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$1,610,455.00	(\$24,737.00)	(\$528,625.00)
8022 - Restated Net Position - Beginning of Year	\$1,610,455.00	(\$24,737.00)	(\$528,625.00)
Add Revenues and Other Sources	\$7,765,550.00	\$8,636,484.00	\$6,454,688.00
Deduct Expenditures and Other Uses	\$5,618,958.00	\$7,001,292.00	\$5,950,800.00
8029 - Net Position - End of Year	\$3,757,047.00	\$1,610,455.00	(\$24,737.00)

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**PN - Permanent
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,469.00	\$1,291.00	\$1,260.00
201 - Cash In Time Deposits	\$10,000.00	\$10,000.00	\$10,000.00
Total for Cash and Cash Equivalents	\$11,469.00	\$11,291.00	\$11,260.00
Other Assets			
489 - Miscellaneous Current Assets <i>Interest Receivable</i>	\$59.00	\$15.00	\$19.00
Total for Other Assets	\$59.00	\$15.00	\$19.00
Total for Assets	\$11,528.00	\$11,306.00	\$11,279.00
Total for Assets and Deferred Outflows	\$11,528.00	\$11,306.00	\$11,279.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**PN - Permanent
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	-	\$10,000.00	\$10,000.00
Total for Nonspendable Fund Balance	\$0.00	\$10,000.00	\$10,000.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Restricted for Goldie Zeitlin Fund</i>	\$11,528.00	\$1,306.00	\$1,279.00
Total for Restricted Fund Balance	\$11,528.00	\$1,306.00	\$1,279.00
Total for Fund Balance	\$11,528.00	\$11,306.00	\$11,279.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$11,528.00	\$11,306.00	\$11,279.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**PN - Permanent
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$222.00	\$27.00	\$100.00
Total for Use of Money and Property	\$222.00	\$27.00	\$100.00
Total for Revenues	\$222.00	\$27.00	\$100.00
Total for Revenues and Other Sources	\$222.00	\$27.00	\$100.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**PN - Permanent
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**PN - Permanent
 Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$11,306.00	\$11,279.00	\$11,179.00
8022 - Restated Fund Balance - Beginning of Year	\$11,306.00	\$11,279.00	\$11,179.00
Add Revenues and Other Sources	\$222.00	\$27.00	\$100.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$11,528.00	\$11,306.00	\$11,279.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**TC - Custodial
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$15,919,425.00	\$15,966,331.00	\$16,456,680.00
Total for Cash and Cash Equivalents	\$15,919,425.00	\$15,966,331.00	\$16,456,680.00
Net Other Receivables			
380 - Accounts Receivable	\$2,413,797.00	\$2,544,851.00	\$2,595,096.00
Total for Net Other Receivables	\$2,413,797.00	\$2,544,851.00	\$2,595,096.00
Total for Assets	\$18,333,222.00	\$18,511,182.00	\$19,051,776.00
Total for Assets and Deferred Outflows	\$18,333,222.00	\$18,511,182.00	\$19,051,776.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**TC - Custodial
Statement of Net Position**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
631 - Due To Other Governments <i>Due to WP School District; Westchester County</i>	\$18,333,222.00	\$18,511,182.00	\$19,051,776.00
Total for Due to	\$18,333,222.00	\$18,511,182.00	\$19,051,776.00
Total for Liabilities	\$18,333,222.00	\$18,511,182.00	\$19,051,776.00
Total for Liabilities, Deferred Inflows and Net Position	\$18,333,222.00	\$18,511,182.00	\$19,051,776.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**TC - Custodial
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified <i>Real property tax collected for other governments</i>	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for Miscellaneous	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for Revenues	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for Revenues and Other Sources	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**TC - Custodial
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual <i>Payments of real property taxes to other governments</i>	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for Special Items	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for General Government Support	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for Expenditures	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Total for Expenditures and Other Uses	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**TC - Custodial
Changes in Net Position**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
Deduct Expenditures and Other Uses	\$229,231,122.00	\$229,604,894.00	\$226,312,556.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

City of White Plains
 Annual Financial Report
 For the Fiscal Period 07/01/2022 - 06/30/2023

**V - Debt Service
 Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00
Total for Restricted Cash and Cash Equivalents	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00
Total for Assets	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00
Total for Assets and Deferred Outflows	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**V - Debt Service
Balance Sheet**

	06/30/2023	06/30/2022	06/30/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$1,473,789.00	\$2,667,049.00	\$2,922,641.00
Total for Restricted Fund Balance	\$1,473,789.00	\$2,667,049.00	\$2,922,641.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$750,000.00	-	-
Total for Assigned Fund Balance	\$750,000.00	\$0.00	\$0.00
Total for Fund Balance	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**V - Debt Service
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$198,927.00	\$137,639.00	\$149,375.00
Total for Use of Money and Property	\$198,927.00	\$137,639.00	\$149,375.00
Other Revenues			
2710 - Premium on Obligations	-	\$2,093,233.00	\$2,472,544.00
2770 - Unclassified	-	\$701.00	\$3,765.00
Total for Other Revenues	\$0.00	\$2,093,934.00	\$2,476,309.00
Total for Revenues	\$198,927.00	\$2,231,573.00	\$2,625,684.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$13,849,823.00	\$14,342,209.00	\$14,645,527.00
Total for Operating Transfers	\$13,849,823.00	\$14,342,209.00	\$14,645,527.00
Proceeds of Obligations			
5791 - Advanced Refunding Bonds	-	-	\$0.00
5792 - Current Refunding Bonds	-	\$11,318,095.00	\$12,075,379.00
Total for Proceeds of Obligations	\$0.00	\$11,318,095.00	\$12,075,379.00
Total for Other Sources	\$13,849,823.00	\$25,660,304.00	\$26,720,906.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**V - Debt Service
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Total for Revenues and Other Sources	\$14,048,750.00	\$27,891,877.00	\$29,346,590.00

City of White Plains
Annual Financial Report
For the Fiscal Period 07/01/2022 - 06/30/2023

**V - Debt Service
Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	-	\$80,106.00	\$89,732.00
Total for Finance	\$0.00	\$80,106.00	\$89,732.00
Total for General Government Support	\$0.00	\$80,106.00	\$89,732.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$9,942,148.00	\$23,692,356.00	\$24,964,882.00
97107 - Serial Bonds - Debt Interest	\$4,181,466.00	\$4,006,610.00	\$4,467,874.00
97896 - Long Term Debt, Other (Specify) - Debt Principal <i>Energy Performance Contract</i>	\$315,665.00	\$307,112.00	\$298,791.00
97897 - Long Term Debt, Other (Specify) - Debt Interest <i>Energy Performance Contract</i>	\$52,731.00	\$61,285.00	\$69,606.00
Total for Debt Service	\$14,492,010.00	\$28,067,363.00	\$29,801,153.00
Total for Debt Service	\$14,492,010.00	\$28,067,363.00	\$29,801,153.00
Total for Expenditures	\$14,492,010.00	\$28,147,469.00	\$29,890,885.00
Other Uses			

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**V - Debt Service
 Results of Operations**

	06/30/2023	06/30/2022	06/30/2021
Other			
Other Items			
99914 - Repayments to Escrow Agent for Advance Refunding Bonds - Contractual	-	-	\$0.00
Total for Other Items	\$0.00	\$0.00	\$0.00
Total for Other	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$14,492,010.00	\$28,147,469.00	\$29,890,885.00

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**V - Debt Service
 Changes in Fund Balance**

	06/30/2023	06/30/2022	06/30/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,667,049.00	\$2,922,641.00	\$3,466,936.00
8022 - Restated Fund Balance - Beginning of Year	\$2,667,049.00	\$2,922,641.00	\$3,466,936.00
Add Revenues and Other Sources	\$14,048,750.00	\$27,891,877.00	\$29,346,590.00
Deduct Expenditures and Other Uses	\$14,492,010.00	\$28,147,469.00	\$29,890,885.00
8029 - Fund Balance - End of Year	\$2,223,789.00	\$2,667,049.00	\$2,922,641.00

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**V - Debt Service
Adopted Budget Summary**

	06/30/2024	06/30/2023	06/30/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$117,442.00	-	-
Total for Estimated Revenue	\$117,442.00	\$0.00	\$0.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$14,045,970.00	-	-
599 - Appropriated Fund Balance	\$750,000.00	-	-
Total for Estimated Other Sources	\$14,795,970.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$14,913,412.00	\$0.00	\$0.00

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V - Debt Service
Adopted Budget Summary

	06/30/2024	06/30/2023	06/30/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	\$14,913,412.00	-	-
Total for Estimated Appropriations	\$14,913,412.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$14,913,412.00	\$0.00	\$0.00

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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	06/30/2023	06/30/2022	06/30/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$51,140,142.00	\$51,140,142.00	\$51,140,142.00
105 - Construction Work In Progress	\$16,718,695.00	\$16,229,145.00	\$14,203,223.00
Total for Non-Depreciable Capital Assets	\$67,858,837.00	\$67,369,287.00	\$65,343,365.00
Depreciable Capital Assets			
102 - Buildings	\$105,934,176.00	\$107,506,505.00	\$111,239,647.00
104 - Machinery and Equipment	\$15,644,428.00	\$13,545,158.00	\$14,050,876.00
106 - Infrastructure	\$42,063,721.00	\$41,468,762.00	\$46,454,975.00
Total for Depreciable Capital Assets	\$163,642,325.00	\$162,520,425.00	\$171,745,498.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$9,042,165.00	-
Total for Other Non-Current Assets	\$0.00	\$9,042,165.00	\$0.00
Total for Non-Current Assets	\$231,501,162.00	\$238,931,877.00	\$237,088,863.00

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	06/30/2023	06/30/2022	06/30/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$107,952,332.00	\$117,894,480.00	\$116,869,970.00
689 - Other Long Term Debt <i>Energy Performance Contract</i>	\$1,721,677.00	\$2,037,342.00	\$2,344,454.00
Total for Debt Obligations	\$109,674,009.00	\$119,931,822.00	\$119,214,424.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$78,023,840.00	\$5,409,273.00	\$16,201,605.00
683 - Other Post Employment Benefits	\$487,047,508.00	\$444,754,112.00	\$603,493,314.00
687 - Compensated Absences	\$5,654,018.00	\$5,405,799.00	\$5,878,857.00
Total for Other Long-Term Obligations	\$570,725,366.00	\$455,569,184.00	\$625,573,776.00
Total for Long-Term Obligations	\$680,399,375.00	\$575,501,006.00	\$744,788,200.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$13,165,000.00	\$0.00	\$0.00	\$181,565,000.00	\$168,400,000.00
Other	\$0.00	\$0.00	\$315,665.00	\$0.00	\$0.00	\$2,037,342.00	\$1,721,677.00
Total	\$0.00	\$0.00	\$13,480,665.00	\$0.00	\$0.00	\$183,602,342.00	\$170,121,677.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Parking Improvements		5/15/08	5/15/33	\$0.00	\$0.00	\$10,000.00	\$0.00	\$110,000.00	\$0.00	\$100,000.00
Bond Capital, Water and Sewer Improvements		2/15/14	2/15/29	\$0.00	\$0.00	\$1,640,000.00	\$0.00	\$12,595,000.00	\$0.00	\$10,955,000.00
Bond Capital, Water and Sewer Improvements		2/23/22	2/15/29	\$0.00	\$0.00	\$2,345,000.00	\$0.00	\$11,970,000.00	\$0.00	\$9,625,000.00
Bond Capital Imp -Gedney Way Landfill Closure	EFC	11/1/13	5/1/33	\$0.00	\$0.00	\$525,000.00	\$0.00	\$6,255,000.00	\$0.00	\$5,730,000.00
Bond Capital, and Water Improvements		2/15/15	2/15/35	\$0.00	\$0.00	\$1,235,000.00	\$0.00	\$19,175,000.00	\$0.00	\$17,940,000.00
Bond Capital, Water and Sewer Improvements		3/1/16	3/1/36	\$0.00	\$0.00	\$585,000.00	\$0.00	\$9,610,000.00	\$0.00	\$9,025,000.00
Bond Capital, Water and Sewer Improvements		4/1/16	4/1/27	\$0.00	\$0.00	\$650,000.00	\$0.00	\$3,570,000.00	\$0.00	\$2,920,000.00
Bond Refund 2007 & 2008 Bonds Capital & Parking Imp		3/6/17	5/15/33	\$0.00	\$0.00	\$810,000.00	\$0.00	\$10,605,000.00	\$0.00	\$9,795,000.00
Bond Refund 2008A Bonds Capital and Water Improvements		3/6/17	1/15/28	\$0.00	\$0.00	\$225,000.00	\$0.00	\$1,335,000.00	\$0.00	\$1,110,000.00
Bond Capital, Water and Sewer Improvements		3/7/17	3/1/32	\$0.00	\$0.00	\$960,000.00	\$0.00	\$10,820,000.00	\$0.00	\$9,860,000.00
Bond Capital, Water and Sewer Improvements		9/20/18	9/15/38	\$0.00	\$0.00	\$930,000.00	\$0.00	\$19,580,000.00	\$0.00	\$18,650,000.00
Bond Capital, Water and Sewer Improvements		11/1/19	11/1/39	\$0.00	\$0.00	\$1,260,000.00	\$0.00	\$32,990,000.00	\$0.00	\$31,730,000.00

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**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Capital, Water and Sewer Improvements		7/27/20	8/1/40	\$0.00	\$0.00	\$385,000.00	\$0.00	\$10,645,000.00	\$0.00	\$10,260,000.00
Bond Capital, Water and Sewer Improvements		8/31/20	9/15/29	\$0.00	\$0.00	\$1,605,000.00	\$0.00	\$10,625,000.00	\$0.00	\$9,020,000.00
Bond Capital, Water and Sewer Improvements		2/3/22	6/3/43	\$0.00	\$0.00	\$0.00	\$0.00	\$21,680,000.00	\$0.00	\$21,680,000.00
Other LED Lighting Program	New York Power Authority	8/1/19	7/31/28	\$0.00	\$0.00	\$315,665.00	\$0.00	\$2,037,342.00	\$0.00	\$1,721,677.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$14,315,000.00	\$5,837,587.96	\$20,152,587.96	\$154,085,000.00
2025	\$14,695,000.00	\$5,242,203.86	\$19,937,203.86	\$139,390,000.00
2026	\$14,640,000.00	\$4,646,963.38	\$19,286,963.38	\$124,750,000.00
2027	\$15,155,000.00	\$4,075,384.71	\$19,230,384.71	\$109,595,000.00
2028	\$12,430,000.00	\$3,515,934.32	\$15,945,934.32	\$97,165,000.00
2029	\$11,830,000.00	\$3,044,882.68	\$14,874,882.68	\$85,335,000.00
2030	\$10,000,000.00	\$2,609,681.18	\$12,609,681.18	\$75,335,000.00
2031	\$9,700,000.00	\$2,255,028.02	\$11,955,028.02	\$65,635,000.00
2032	\$9,995,000.00	\$1,931,897.19	\$11,926,897.19	\$55,640,000.00
2033	\$9,035,000.00	\$1,623,348.02	\$10,658,348.02	\$46,605,000.00
2034	\$7,475,000.00	\$1,348,425.02	\$8,823,425.02	\$39,130,000.00
2035	\$7,695,000.00	\$1,122,590.62	\$8,817,590.62	\$31,435,000.00
2036	\$6,130,000.00	\$888,112.49	\$7,018,112.49	\$25,305,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$5,485,000.00	\$698,375.01	\$6,183,375.01	\$19,820,000.00
2038	\$5,660,000.00	\$527,287.51	\$6,187,287.51	\$14,160,000.00
2039	\$5,835,000.00	\$348,421.88	\$6,183,421.88	\$8,325,000.00
2040	\$4,525,000.00	\$190,850.00	\$4,715,850.00	\$3,800,000.00
2041	\$2,225,000.00	\$100,100.00	\$2,325,100.00	\$1,575,000.00
2042	\$1,575,000.00	\$47,250.00	\$1,622,250.00	\$0.00
2043	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$168,400,000.00	\$40,054,323.85	\$208,454,323.85	
\$168,400,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1	Checking	A, CD, CM, CU, ES, EW, H, L, MS, PN, TC, V	\$15,325,982.00	\$0.00	(\$219,042.00)	\$0.00	\$15,106,940.00
2	Savings	A, ES, EW	\$54,408,077.00	\$0.00	\$0.00	\$0.00	\$54,408,077.00
3	Savings	A, CD, CM, CU, ES, EW, H, L, MS, PN, TC, V	\$35,035,146.00	\$0.00	\$0.00	\$0.00	\$35,035,146.00
4	Savings	A	\$2,952,756.00	\$0.00	\$0.00	\$0.00	\$2,952,756.00
5	Savings	A, CD, CM, CU, ES, EW, H, L, MS, PN, TC, V	\$6,126,961.00	\$0.00	\$0.00	\$0.00	\$6,126,961.00
6	NYCLASS	A, CD, CM, CU, ES, EW, H, L, MS, PN, TC, V	\$24,196,182.00	\$0.00	\$0.00	\$0.00	\$24,196,182.00
7	NYLAF	A, CD, CM, CU, ES, EW, H, MS, PN, V	\$39,737,896.00	\$0.00	\$0.00	\$0.00	\$39,737,896.00
8	Treasury Bond	MS	\$115,000.00	\$0.00	\$0.00	\$0.00	\$115,000.00
9	Certificate of Deposit (CD)	PN	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Total			\$177,908,000.00	\$0.00	(\$219,042.00)	\$0.00	\$177,688,958.00
Total Cash From Financials							\$177,688,958.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$177,908,000.00
FDIC Insurance	\$1,250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$176,658,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$177,908,000.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
826	250		750

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$4,592,634.00	572			
Police Retirement	\$6,023,225.00	201			
Fire Retirement	\$4,834,347.00	151			
Local Pension Fund					
Social Security	\$6,544,529.00	826	250		
Worker's Compensation	\$2,954,812.00	826			
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$34,519,593.00	730			750
Union Welfare Benefits	\$617,618.00	408			
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$1,002,771.00	826			
Total Employee Benefits Paid	\$61,089,529.00				