



City of White Plains

2025 - 2026 Summary Adopted Budget



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FISCAL YEAR 2025-2026



CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2026



CITY OF WHITE PLAINS

IN

COUNTY OF WESTCHESTER

BUDGET CERTIFICATION

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE CITY OF WHITE PLAINS FOR THE FISCAL YEAR ENDING JUNE 30, 2026 AS IT WAS ADOPTED BY THE CITY ON MAY 27, 2025.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2026 IS \$277,776,698 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2025.

Signed

James Arnett
Budget Director

Dated: May 27, 2025

MAYOR

THOMAS M. ROACH

COMMON COUNCIL

VICTORIA PRESSER, President

JUSTIN BRASCH

JEREMIAH FREI-PEARSON

JOHN M. MARTIN

RICHARD A. PAYNE

JENNIFER PUJA

BUDGET AND MANAGEMENT ADVISORY COMMITTEE

JOHN M. MARTIN, Chair

JUSTIN BRASCH

MARK MYLON

TIMOTHY SHEEHAN

MICHAEL STANTON

BUDGET DEPARTMENT

JAMES ARNETT, Budget Director

EILEEN BRADLEY, Chief Deputy Budget Director

JOHN DELANEY, Associate

JAMES HESLOP, Associate

CAROLYN MAYO, Associate

INTRODUCTION

Budget Message

OVERVIEW

The annual budget process is one of the most important financial planning activities undertaken by the City each year. The process consists of activities that encompass the development, implementation and evaluation of a financial plan in a manner that will help our elected officials make informed choices about the provision of services and capital assets. Key to the process is the fact that it should incorporate both a short and long term perspective, establish linkages to organizational goals, focus on results and outcomes and promote effective communication among the public, the Common Council, the City administration and departments and other stakeholders. The 2025-2026 Adopted Budget has been constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

BUDGET SUMMARY

- A property tax levy increase of 2.23% which is under the NYS Property Tax Cap limit (3.44%) for the 2025-2026 Fiscal Year;
- A property tax rate of \$250.27 per \$1,000 taxable assessed valuation, which is 2.49% more than the 2024-2025 tax rate of \$244.18. For a residential home with a median assessed value of \$13,500, this would yield an increase in City property taxes of \$82 annually;
- Appropriations of \$219.5 million, \$6.6 million (3.1%) more than the 2024-2025 Adopted Budget of \$212.9 million;
- \$16.0 million is appropriated from the various components of fund balance, the same amount that was appropriated in the 2024-2025 Adopted Budget;
- Taxable assessed valuation of \$277.8 million, a decrease of \$.7 million from the assessed valuation from the prior year.

This is the fourteenth fiscal year that we developed an annual budget in accordance with a real property tax levy cap ("tax cap") mandated by Chapter 97 of the New York State Laws of 2011. In all fourteen years the city has met this tax cap limit and has not once required an override of the cap. This law limits the real property tax levy increase over the prior year's levy by not more than two percent (2%) or the rate of inflation, whichever is less, plus or minus other adjustments. The rate of inflation utilized by the State for the City's 2025-2026 fiscal year was 2.0%. In addition to the inflation rate, the tax cap formula also includes adjustments to the maximum allowed levy for special assessments (such as Business Improvement District assessments), a tax based growth factor provided by the State (such as new construction), certain increases in pension costs (also provided by the State) and judgments or court orders related to tort actions (tax certiorari are not considered to be tort actions). When compared to the current year, the 2025-2026 adopted real property tax levy is increasing by 2.23%. The levy is actually \$854,022 less than the maximum increase allowed by the NYS tax cap formula and allows the City to maintain a rollover amount to be used in future budget years. The real property tax levy of \$69.5 million represents 32% of total General Fund revenues and other resources.

Over the past several years, the City has made significant strides in addressing the expenditure side of the equation. One initiative undertaken by the City has been a "green initiative" to convert less efficient, older technology lighting over to LED lighting. The City has converted street lighting to LED lighting and has also installed LED lighting in certain City parking garages and facilities as well as at Delfino Park and City Hall. The City is now, with the help of a NYS grant, converting the lighting in the White Plains Library, the Library Garage and the City Center Garage to continue this initiative. As utility prices rise the cost savings aspect of this initiative becomes even more significant. This and other "green initiatives" are constantly being evaluated as ways to help both the environment and the City Budget. A second initiative is one in which the City has entered

into a 25-year agreement to lease property for solar development. Through this contract solar energy systems have been installed at eight City owned facilities and benefit both the City and its residents in addition to helping to preserve the environment. The City expects to receive \$936,584 in the upcoming and future years with these systems now fully online.

Some recent quality of life and other initiatives undertaken by the city include the installation of handicapped accessible playground equipment at Delfino Park, the completion of the Battle Hill Pollinator Habitat which serves as a shelter and habitat for butterflies, moths and hummingbirds and boasts an impressive array of native plants. The city's in-house food waste composting program reduces waste and creates high quality compost. This compost is then available to be used throughout the city and is distributed to city residents at no cost. The city has continued to expand its electric fleet, including the ordering of an electric garbage truck which is expected to be received by the end of the year and four electric police vehicles. The city has also increased its focus on beautifying the downtown area with additional code enforcement, additional staff to keep the downtown clean of graffiti, lantern flies and other eye sores, performing additional maintenance and repairs and continuing the annual Holiday lighting display and the Summer Independence Day Celebration and Rock the Block Concerts.

In spite of the challenge of keeping property tax increases to a minimum, the City continues to provide superior services to our residents and maintain its infrastructure in peak condition. The 2025-2026 Adopted Budget includes amounts necessary to fund salaries, benefits, debt service and other costs in accordance with current contractual or legal requirements. Taxes levied on behalf of the Business Improvement District (B.I.D.) remain at \$900,000.

The City is using its bonding authority to address capital needs where appropriate. High interest rates will continue to put additional stress on the City's budget in future years. Where prudent, the City has recently paid for certain Capital Projects with cash instead of bonds. This practice is likely to continue as rates remain high. Even with close attention paid to cost control measures by departments in the current and prior years, and in planning for next year, increases in operating costs when compared to the 2024-2025 Adopted Budget remain. In addition to continued increases in utilities, pension related expenses set by the State and approved union contract salary increases are playing a large role in this increase.

The total 2025-2026 Adopted Budget for the Library Fund is \$7.4 million, an increase of \$24,304 over the previous year. Property taxes raised through the General Fund will provide \$7.2 million (97%) of the funding needed for Library operations.

The 2025-2026 Adopted Budget of \$16.1 million for the Debt Service Fund is \$.5 million more than the current year's amount. The impact of rising interest rates has just begun to impact the City Budget as the debt service expense associated with the April 2024 bond sale is now included in the 2025-2026 Budget. The 2025-2026 Adopted Budget provides \$12.2 million for the payment of principal and \$3.9 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$14.8 million and \$0.5 million, respectively, together with a \$750,000 appropriation of fund balance and a subsidy of \$125,379 from the New York State Environmental Facilities Corporation (EFC) provide the resources for these payments.

Including depreciation (a non-cash expense) of \$1.8 million, the 2025-2026 Water Fund Adopted Budget provides for \$20.4 million of expenses. Included within these expenses is \$0.9 million for capital improvements or emergency repairs that may arise. Expenses in the Water Fund are fully covered by revenue from user charges and other revenues.

The 2025-2026 Sewer Rent Fund Adopted Budget provides for \$4.2 million of expenses, including depreciation in the amount of \$.5 million. Funding is provided for \$725,000 in capital improvements or any needed emergency repairs. Revenues from user charges of \$3.2 million as well as other miscellaneous revenues fund the entire \$4.2 million of expenses. The sewer rent surcharge that the City bills residents and businesses is 18% of the total water bill.

The 2025-2026 Adopted Budget of \$6.2 million for the Self Insurance Fund covers current operating costs needed during the fiscal year for the City's risk management and insurance program. These costs are charged back to the other funds of the City through interfund charges.

KEY REVENUE SOURCES

The City's portion of the total sales tax rate (8.375%) is 2.5%. This 2.5% is comprised of a 1.5% unrestricted amount, a 0.75% unrestricted amount and a 0.25% amount that was converted from restricted to unrestricted in 2023. While the 1.5% component is permanent, the 0.75% and 0.25% components need to be renewed every two years. They were due to expire on August 31, 2025 but were recently extended until August 31, 2027. The previously restricted component, mentioned above, was required by New York State to be deposited into a Contingency and Tax Stabilization Fund. While the restriction was removed for new receipts, the requirement to follow the rules set forth by NYS Law restricting the uses for the monies already in that fund remains.

For the current year the City estimates that sales tax collections will total \$58.8 million, which is over a million dollars more than what was received in the prior year and significantly more than the current year budgeted amount of \$56.0 million. Sales tax revenues seem to have increased significantly in the past few years due a strong economy, inflation and the enhanced State collection of internet sales taxes, but are conservatively budgeted going forward. In the fiscal year 2025-2026 Adopted Budget, sales tax revenue is \$57.5 million, which is \$1.5 million more than budgeted in the current year. In the future, the addition of retail and residential units in the City, which is currently underway, should provide new retail purchases which should also help to strengthen the sales tax revenues.

Parking related revenues of \$31.2 million including meter fees, parking related fines, red light fines, and permit charges represent 14.2% of total General Fund revenues and other resources. Parking revenues fund the total cost of operating and maintaining parking facilities and help support the costs of services provided to non-residents visiting or doing business in the City. A parking rate increase was approved by the Common Council at the December 2023 Council Meeting for certain parking related fees and fines. The additional revenue related to these increases reduces the reliance on property taxes to fund vital City services including current and future maintenance of our aging parking system.

The 2025-2026 Adopted Budget includes two new revenue sources. The first is the Adult Use Cannabis Tax which was approved by New York State. The City first began to receive revenue from this tax at the end of the 2023-2024 fiscal year and is budgeting \$680,000 next year. The second is related to school bus stop arm camera violations which were recently approved by the City Council. This program would enhance student, pedestrian and school bus safety in the city and the related revenue is budgeted at \$455,000 in the Adopted Budget.

The 2025-2026 Adopted Budget includes Intergovernmental Grants and Aid of \$8.4 million representing 3.8% of total General Fund revenues and other resources. Revenue from the New York State Aid and Incentives to Municipalities (AIM) program is budgeted in this category at \$6.1 million. Local Municipalities have lobbied the State to increase this funding which was increased for the first time in over a decade in the current year and there is hope that this could be increased again at some point in the near future.

In the 2025-2026 Adopted Budget the amount of unassigned fund balance appropriated is \$14.2 million. This amount is the same as the amount that was appropriated in the 2024-2025 Adopted Budget. An appropriation of \$1.7 million from the fund balance committed to tax certiorari is also included. There is no appropriation from the Contingency and Tax Stabilization Reserve, although those funds have been used recently to fund certain Capital Projects where selling bonds is not the best choice due to the specifics of those particular projects.

THE FUTURE

The objectives of this and every budget are to contain costs, to seek reasonable and responsible increases and new forms of revenue and to ensure that our fiscal performance goals meet or exceed best practices. We strive to achieve the alignment of revenues with activities generating costs to alleviate to the extent possible the burden on our taxpayers.

We affirm our commitment to maintain and replace our capital assets in a manner that spreads the costs appropriately over the life of those assets and to those receiving the benefits produced by those assets. This includes responsible long-term planning for the acquisition, maintenance and disposal of assets and a judicious funding blend of cash, debt and grants/aid.

The 2025-2026 Adopted Budget offers a plan for the delivery of needed and desired services that preserve our quality of life while adhering to fiscal policies that will ensure retention of our coveted Aa1 credit rating. The budget achieves these goals while remaining within the State mandated cap on the property tax levy.

ACKNOWLEDGMENTS

Appreciation is extended to all department heads for their cooperation and participation throughout the entire budget process. I specifically thank Eileen Bradley, Carolyn Mayo, James Heslop, John Delaney and Deputy Commissioner of Finance Carol Endres for their efforts in preparing this budget.



James Arnett
Budget Director

Budget Strategies

The Fiscal Year 2025-2026 Budget has been prepared in compliance with the City's Fiscal Performance Goals and the City Charter. Section 68 of the City Charter requires the Budget Director to prepare a proposed budget in the form required by law and transmit this proposed budget in writing to the Common Council at their stated meeting in April. Copies of the proposed budget are made available to the public immediately following transmission to the Common Council.

The Common Council must consider the proposed budget as submitted by the Budget Director and adopt a budget for the ensuing fiscal year on or before the 30th day of May. The following strategies were used in reviewing departmental requests and in preparing the proposed budget:

- ◆ The property tax levy does not exceed the state mandated cap calculated using the Office of the State Comptroller's Local Government Property Tax Cap filing system.
- ◆ The property tax rate is at the level needed to remain within the state-mandated property tax levy and to maintain a high level of City service.
- ◆ All City fees were reviewed and revised, as needed, in the proposed budget to 1) ensure that the historical relationship between the fees and the cost of providing services for which the fees are charged is maintained and 2) ensure that fees are imposed and levied on a fair and equitable basis.
- ◆ All other revenues are budgeted in accordance with the guidelines mandated by the City's Charter.
- ◆ Departments were required to submit budgets within a target developed to minimize expenditure growth.
- ◆ Departmental budget proposals were analyzed in the context of available resources, expenditure growth rates, program objectives and performance measures as demonstrated by the budget submission materials, annual reports, discussions with department heads and City priorities.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as mandated by the State retirement system.
- ◆ Self-insurance costs are budgeted in accordance with state regulations and actuarial projections of risk exposure.
- ◆ Tax certiorari claims expected to be settled within the new fiscal year continue to be fully funded without the use of debt.
- ◆ Capital needs of the City's general, water, and sewer infrastructure are supported in the budget in accordance with the current Capital Improvement Program and as adopted by the Capital Projects Board.
- ◆ In conformance with the City's Fiscal Performance goals, the Reserve for Financing for contingencies is budgeted in an amount not to exceed 1% of the budget.
- ◆ Water Fund and Sewer Rent Fund operating and capital expenses are supported entirely by user charges.

The Budget Development Cycle

Planning for the FY 2025-2026 budget began in September 2024 when department heads' input was solicited for the Capital Improvement Program. Their proposals for capital improvements to be undertaken in the upcoming and five subsequent years were consolidated by the Budget Department and submitted to the Capital Projects Board for review. Simultaneously, the Budget Department outlined the financial limits within which the Capital Improvement Program could be developed in order to ensure that the program is affordable by the City and that the City's credit rating is preserved.

The Capital Projects Board, which consists of the Commissioners of Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, the Deputy of Commissioner of Parking II, a Planning Board representative, a member of the Common Council and the Mayor (ex-officio), reviewed each project proposal according to the City's need to undertake the project and the implications of not doing so; the relative priority for each project vis-a-vis the various other projects; and the City's ability to successfully implement the project using available resources with the least possible disruption to the daily routine of the people of White Plains. The Rolling Stock Committee, appointed by the Mayor, provided recommendations on the replacement and major refurbishing of the City's rolling stock fleet for inclusion in the Capital Improvement Program. The Capital Projects Board concluded its review in December 2024 and submitted its program to the Budget Department for inclusion in the operating budget. The Program was also submitted to the Common Council at its February 2025 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2024 for fiscal year 2025-26 operating budgets. The Budget Department outlined the financial parameters within which each department was to formulate budget requests. Forms containing the department heads' recommended spending plan for the new fiscal year were returned to the Budget Department by January 28, 2025. During the period between late February and early March, the Budget Department reviewed the department heads' recommendations and held budget review sessions with departments.

In accordance with the City Charter, the proposed budget is submitted to the Mayor and Common Council at the regularly scheduled meeting in April. A public notice of the formal public hearing on the proposed budget, which was held on May 5, 2025 this year, is published in the City's official newspaper. A copy of the proposed budget was made available for the public to review at the Library and the City Clerk's office. The proposed budget was also posted on the City's website. The Common Council reviewed the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings are traditionally held during April. The public, press, members of the Mayor's Budget and Management Advisory Committee, League of Women Voters and all interested parties were invited to participate in the review process.

Each year, the Mayor appoints a Budget and Management Advisory Committee. This Committee is responsible for developing in-depth analyses and recommendations for the City's fiscal and programmatic operations. In addition, they review and comment on the City's proposed budget. The Committee reviewed the City's proposed budget and held meetings to formulate their report to the Common Council. The Committee submitted a written report of findings and recommendations to the Common Council at the Public Hearing.

As a result of this review and public comment, the Common Council may revise proposed expenditures and/or revenues. The Common Council must adopt a balanced tax budget where planned expenditures equal estimated revenues no later than May 30th of each fiscal year. The Fiscal Year 2025-2026 budget was adopted at a Special Meeting of the Common Council held on May 27, 2025.

Finally, the Common Council does not adopt a Capital Improvement Budget per se. Rather, the Common Council formally adopts budgets for each new capital project outlined in the City's Capital Improvement Program after reviewing plans and specifications and after public bidding has been concluded.

Procedures employed to amend the budget once adopted by the Common Council are outlined on the following page under the heading entitled Summary of Significant Accounting, Budgeting and Management Policies.

July	August	September	October	November	December
For the fiscal year beginning on July 1st. The Budget Department begins analysis of fiscal planning and performance.	The capital improvement planning process begins in the Budget Department.	The Budget Department distributes capital projects and rolling stock instructions and forms to departments.	Department heads submit capital improvement proposals. The Budget Director submits recommendations on the financial limits of the program.	The Capital Projects Board begins deliberations.	Capital Projects Board deliberations continue. Capital Improvement Program approved by Capital Projects Board.
January	February	March	April	May	June
The operating budget process begins with forms and instructions sent to department heads. Operating budget requests are submitted to the Budget Director.	The capital improvement program submitted to the Common Council and the Budget Director. Departmental budget reviews begin.	Budget Department conducts departmental review conferences and considers capital improvement program (ongoing).	Proposed operating budget submitted to the Common Council by the Budget Department.	Public hearing held. Budget & Management Advisory Committee reports to the Common Council. Deliberations continue. Budget adopted no later than May 30th.	Summary of the adopted budget published in the newspaper. Copies of budget ordinances submitted to the NYS Comptroller.

Summary of Significant Accounting, Budgeting and Management Policies

The following information, while technical in nature, is provided to inform the interested reader of significant accounting practices and internal control mechanisms adhered to by the City of White Plains and how they are utilized to ensure that government resources are managed and accounted for in compliance with applicable laws and regulations.

Basis/Focus: The City's operating budgets, i.e. General Fund, Library Fund, Self Insurance Fund, Water Fund, Sewer Rent Fund and Debt Service Fund are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the best practices and advisories set forth by the Government Finance Officers Association of the United States and Canada (GFOA).

Governmental funds (General Fund, Debt Service Fund and Library Fund) are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both "measurable" and "available" to finance expenditures of the fiscal period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liability is incurred, except for interest that has not matured on general long-term debt and compensated absences which are recognized when due.

Proprietary Funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) are accounted for using the economic resources measurement focus and accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Under the basis of accounting, receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported, but allocations for depreciation and amortization expense are recorded. Often, *but not always*, the opposite is true under the basis of budgeting.

Internal Controls: The City of White Plains employs a system where budgetary accounts are formally integrated with the City's general ledger accounts. As a result, budgetary financial statements present actual vs. budgetary comparisons, thus enhancing budgetary control and management decision-making. The City also utilizes encumbrance accounting to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services and are recorded and reported as restrictions, commitments or assignments of fund balance. Outstanding encumbrances do not constitute expenditures or liabilities.

Other internal controls employed by the City in the management of its resources includes formal review procedures in the filling of vacant positions (Position Control), in the processing of purchase orders and contracts, payroll transactions, inventory and in the handling of cash. Funding for vacant positions is not generally provided in the City's budget.

Budget Amendments: The City's Charter establishes the procedures for amending the operating and capital budgets during the fiscal year and for the processing of transfers between appropriations.

The Common Council must formally approve amendments to the budget that increase overall spending or the spending level of individual departments. Transfers within the budgets of departments may be made by the

Budget Department within specified limits as requested by department heads or deemed necessary by the Budget Director. The Budget Director may also employ a budgetary allotment system and may set aside an amount not to exceed twenty percent of unobligated appropriations for possible emergencies arising during the budget year.

Independent Audit: The City of White Plains issues an Annual Comprehensive Financial Report (AFR) which is audited by an independent certified public accountant. The City's financial records are also audited on a periodic basis by the Office of the Comptroller of the State of New York. The City of White Plains has earned the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* each year since 1981 and the GFOA's *Distinguished Budget Presentation Award* each year from 1984 to 2019.

MANAGEMENT POLICIES - FISCAL PERFORMANCE GOALS

The City's Fiscal Performance Goals, which were formally adopted by the Common Council, represent ongoing policies to guide the City's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the Common Council's ability and responsibility to respond to emergencies or service delivery requirements above or beyond the limitations established by the Fiscal Performance Goals. The City's goals are:

REVENUE PERFORMANCE GOALS

The City will maintain a diversified and stable revenue system as protection from short-run fluctuations.

The City will estimate annual revenues on an objective and reasonable basis. The City will develop a method to project revenues, expenditures/expenses and fund balance on a multi-year basis.

The City will use one-time or special purpose revenues for capital expenditures, reduction of outstanding debt or for expenditures required by the revenue, and not to subsidize recurring operating and maintenance costs.

The City will establish and annually re-evaluate all user charges and fees at a level related to the cost of providing the services.

The City will endeavor to reduce reliance on the property tax by developing and expanding alternative revenue sources.

The City will endeavor to improve and diversify the City's mix of commercial and residential properties.

Proprietary funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) will maintain revenues sufficient to support their respective full direct and indirect costs.

OPERATING EXPENDITURES PERFORMANCE GOALS

The Budget Director will propose and the Common Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.

The City will pay for all current operating and maintenance expenses from current revenue sources.

The operating budget will provide for the adequate maintenance of capital assets and equipment.

The budget will provide for adequate funding of all employee benefit programs.

The City will maintain a budgetary control system that will enable it to adhere to the adopted budget.

The City will maintain a system of financial and budgetary reporting that provides comparative actual to budget results.

The City will develop and implement an effective risk management program to minimize losses and reduce costs. The Common Council will ensure that adequate resources and insurance are in place. This shall include coverage for general and automobile liability, unemployment and Workers Compensation.

The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.

RESERVE PERFORMANCE GOALS

The City will establish annually in the operating budget a reserve for financing to:

- provide for settlement of pending labor contract negotiations;
- provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- permit orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies;
- provide the local match for public or private grants; and,
- meet unexpected small increases in service delivery costs.

The reserve for financing will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one percent (1%) of the proposed tax budget. Use of the contingency funds will only be by action of the Common Council. The reserve for financing shall be separate from any component of fund balance (restricted, committed or assigned) used to fund subsequent year's expenditures.

The City will maintain an employee position control reserve account. Funding will be provided from salary lines plus related benefits as positions become vacant during the fiscal year. Funding for personnel to fill authorized but unfilled budgetary salary positions will be provided from the position control reserve account. The Budget Department will be responsible for the control of the reserve account. The Personnel Department will be responsible for ensuring that positions are filled only when adequate funds are available in the reserve account.

The City will maintain spendable fund balance in an amount necessary to maintain adequate cash flow to prevent the demand for short-term borrowing, the disruption of services to its citizens due to unexpected temporary revenue shortfalls or unpredicted one-time expenditures and the need for large increases in the property tax rate. The fund balance has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

The fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance shall be maintained at a minimum of fifteen percent (15%) of the General Fund total expenditures, and shall be separate from the amount provided for in the reserve for financing.

When the previously identified fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance falls below the 15% of total expenditures target, a plan shall be developed to replenish the deficient amount as soon as is necessary and/or reasonable, but in no event over a period greater than five years after the original determination was made that the amount was below target level.

The Common Council is the highest level of decision-making authority and may restrict, commit or assign portions of fund balance by adopted resolution and/or ordinance. The Common Council has designated the Commissioner of Finance as the official having authority to assign portions of fund balance categories based on generally accepted accounting principles. The City will expend funds in the following order: restricted first, the committed, then assigned, and lastly, unassigned.

INVESTMENT PERFORMANCE GOALS

The City's primary investment performance objectives, in priority order, shall be legality, safety, liquidity and yield.

The City will develop a cash flow analysis of all funds on a regular basis. Collections, deposits and disbursements of all funds will be scheduled to ensure maximum cash availability.

The City will optimize the return on all cash investments.

Where permitted by law, cash from several separate funds and sources will be pooled to optimize investment yields. Interest will be credited to the sources of the invested monies.

The Department of Finance will provide quarterly information to the Common Council concerning investment performance.

CAPITAL IMPROVEMENTS PERFORMANCE GOALS

Capital improvements will be based on long range projected needs rather than on immediate needs in order to minimize future maintenance, replacement, and capital costs.

All capital improvements will be made in accordance with the City's approved five year capital improvement program (CIP). The CIP shall be updated annually.

The development of the CIP will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.

The City will identify the estimated cost and potential funding sources for each capital project proposed in the CIP before submission to review bodies and the Common Council.

Future annual costs associated with a proposed capital improvement, including annual debt service and operating and maintenance costs will be estimated and included in the CIP and updated if necessary before a decision to implement a project is made by the Common Council.

Federal, State and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

DEBT PERFORMANCE GOALS

The City will limit long-term debt to only those capital improvements that cannot be financed from current revenues.

The maturity date for any debt will not exceed the period of probable usefulness (PPU) provided for in the New York State Local Finance Law.

Thirty percent (30%) of the City's available general obligation debt limit shall be reserved for emergency purposes.

As a means of further minimizing the impact of debt obligations on the City taxpayers:

- the total net indebtedness (total general obligations less exclusions for water projects, sewer projects and current debt principal appropriations) shall not exceed five percent (5%) of the full assessment value of taxable property;
- long-term net debt shall not exceed \$2,000 per capita;
- these limitations shall not apply to any debt incurred for emergency purposes.

The City will avoid the issuance of budget, tax and revenue anticipation notes.

The City will issue debt that will be repaid from special assessments, specific revenues (such as water rents, sewer rents, parking revenues, etc.) and/or any source other than property taxes ("self-liquidating debt") whenever reasonable and appropriate.

The City will prepare and distribute an official statement whenever required for the issuance of debt and maintain compliance with the annual reporting requirements of Securities and Exchange Commission (SEC) Rule 15c2-12 (municipal securities disclosure).

The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and official statement.

FINANCIAL REPORTING PERFORMANCE GOALS

The City will adhere to a policy of full and open public disclosure of all financial activity. The proposed tax budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made publicly available. Opportunities will be provided for full citizen participation prior to final decisions on adopting the budget. Detailed budgetary information; i.e. specific sources of revenue and objects of expenditure, will be made publicly available.

The City shall include in the proposed and adopted tax budget documents an explanation as to how the budget compares to the City's Fiscal Performance Goals.

The City's accounting system will maintain records on a basis consistent with generally accepted accounting principles.

The Commissioner of Finance will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.

The City will prepare the Annual Comprehensive Financial Report in conformity with generally accepted governmental accounting principles and financial reporting best practices.

The City will employ an independent certified public accounting firm to perform an annual audit of all funds, authorities, agencies, and grant programs and will make the annual audited report publicly available. The audit shall be completed and submitted to the Common Council within 180 days of the close of the City's fiscal year.

The annual audit of the City will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States and in conformity with accounting principles generally accepted in the United States of America.

The annual audit of the City will comply with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* ("Single Audit").

The City each year will submit its Annual Comprehensive Financial Report to the GFOA for GFOA's *Certificate of Achievement for Excellence in Financial Reporting* award program.

Discussion of FY 2025-26 Adopted Budget and City's Fiscal Performance Goals

The City's Fiscal Performance Goals require the proposed and adopted tax budget documents to include "an explanation as to how the budget compares to the City's Fiscal Performance Goals." Following is a discussion of how the City's adopted FY 2025-2026 Budget applies to each Fiscal Performance Goal that is applicable to the budget.

Revenue Performance Goals

All of the City's revenue performance goals are addressed in the FY 2025-2026 adopted budget. The General Fund budget is financed by a diversified and stable revenue system; annual revenues are estimated on an objective and reasonable basis; and user charges and fees were evaluated and adjusted, as necessary. Included in the adopted budget are fee increases for the Departments of Recreation and Parks and the Youth Bureau and in the Water Fund. Funding is provided in the adopted budget for a lobbyist to continue to assist the City in securing alternative revenue sources that require State authorization and for grant consulting services to locate and secure new grant funding for the City. In the proprietary funds (Self Insurance Fund, Sewer Rent Fund and Water Fund), revenues and other financing sources are sufficient to support current operating costs. The Sewer Rent surcharge that the City bills residents and businesses is 18% of the total water bill. As new developments are approved, the Common Council is imposing a fee-in-lieu to be used exclusively for park, playground and other recreational purposes, including the acquisition of real property. The Common Council has also imposed on IDA supported projects, the requirement to pay local sales tax and mortgage tax to the City.

Operating Expenditures Goals

The 2025-2026 Adopted Budget is balanced, and current operating and maintenance expenses are funded from current revenues and other financing sources. Adequate funding is provided for all employee benefit programs, as well as for the maintenance of capital assets and equipment. Sufficient resources are in place for a risk management and insurance program that includes coverage for current general and automobile liability, unemployment insurance and workers compensation. Some vacant positions in the adopted budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. The effort to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting continues. The City has already replaced street lighting, lighting in certain City garages and facilities as well as at Delfino Park and City Hall. Through grant funding, the City is now converting the lighting in the White Plains Library, the Library Garage and the City Center Garage. The street lights that have been replaced with LED lights have resulted in a net savings of over \$200,000 annually in electrical costs. The City has achieved savings from other facilities as well.

Reserve Performance Goals

A Reserve for Financing is included in the 2025-2026 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding of salary and merit increases as well as unknown contingencies. The amount budgeted for the latter category does not exceed one percent (1%) of the budget. A position control reserve account is budgeted as specified.

An unassigned fund balance of \$37.5 million as of June 30, 2024 (\$23.3 million after an appropriation of \$14.2 million for 2025-2026) is maintained in an amount necessary to maintain adequate cash flow and to avoid large increases in the property tax rate. The total amount of restricted tax stabilization and unrestricted fund balance as of June 30, 2024 is 21% of 2025-2026 General Fund expenditures.

Capital Improvements Performance Goals

The development of the 2025-2031 Capital Improvement Program (CIP) was coordinated with the operating budget in order to maintain a reasonably stable total tax levy. The CIP is a separate budget and identifies the estimated cost and potential funding sources for all capital projects. The estimated amount of annual debt service payments is included in the CIP and the adopted budget. Annual operating and maintenance costs associated with each project were submitted by departments during the capital program review process. The Capital Improvement Program for 2025-2031 includes funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS), PAVE NY, EWR, POP and the City's Community Development Grant.

Debt Performance Goals

In the FY 2025-2026 Adopted Budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 88.5% compares favorably with the need to reserve 30% for emergency purposes. Total net indebtedness does not exceed five percent (5%) of the full assessed value of taxable property. Total outstanding debt per capita at June 30, 2025 is projected to be \$2,782. Net debt per capita is projected at \$1,787. While the City has the capacity for significant additional debt under the State constitutional taxing limit, it must be mindful of its ability to make associated debt service payments within the State cap on the property tax levy. The adopted budget does not include the issuance of budget, tax or revenue anticipation notes.

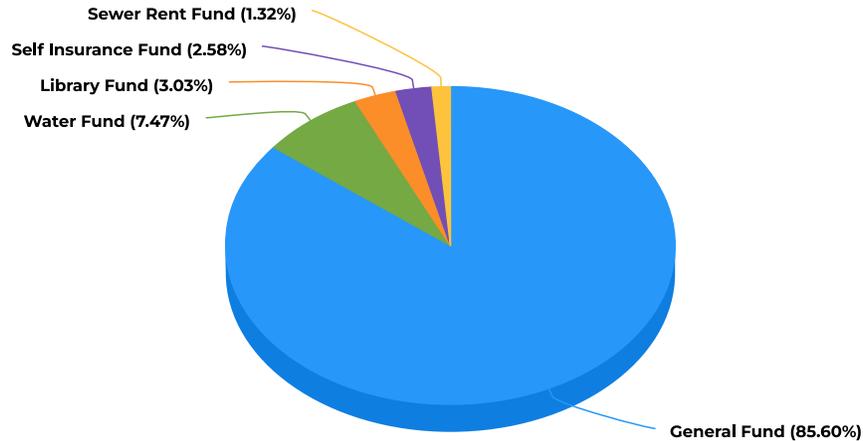
Financial Reporting Performance Goals

The 2025-2026 Adopted Budget was prepared in a manner to maximize its understanding by both citizens and elected officials. Copies of the budget are made available to the public in print and posted to the City's website (www.whiteplainsny.gov). Summaries of the budget are publicly noticed. Public budget review sessions and hearings were held during the months of April and May. A public hearing on the proposed budget was held at the regularly scheduled May meeting of the Common Council. The FY 2025-2026 budget was adopted at a public meeting held on May 27, 2025.

Adopted Budgets

Summary Combined Operating Budgets

Fiscal Year 2025-2026: \$241.9M



BUDGET FACTS

Fiscal Year: July 1, 2025 - June 30, 2026

Combined Operating Expenditures:

Total	\$241.9 million
Change	\$7.2 million
Percent Change	3.1%

Major Factors Impacting Tax Budget:

Sales Tax/Parking Revenue
Debt Service
NYS Pension Costs

Tax Base:

Total Assessed Valuation	\$277,776,698
Net Change in Assessment Role	(\$725,085)
Percent Change	(0.26%)

Property Tax Rate:

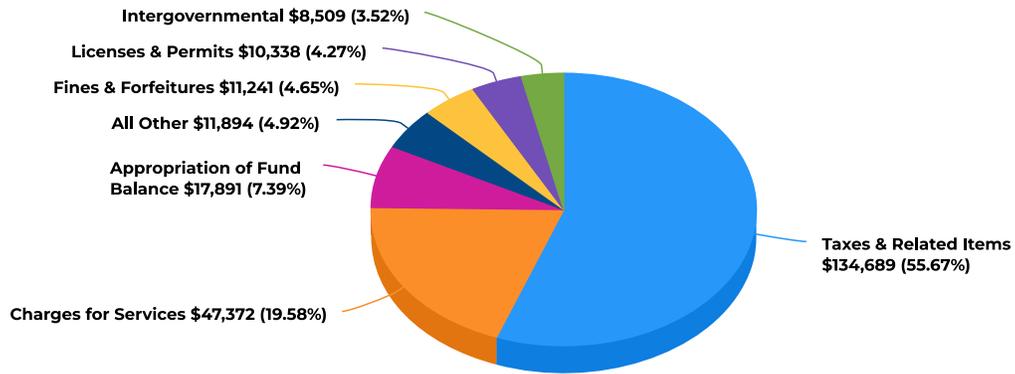
Rate (per \$1,000 assessed value)	\$250.27
Property Tax Rate Change	\$6.09
Percent Change	2.49%

Summary of Combined Operating Budgets 2025-2026 (in 000's of dollars)

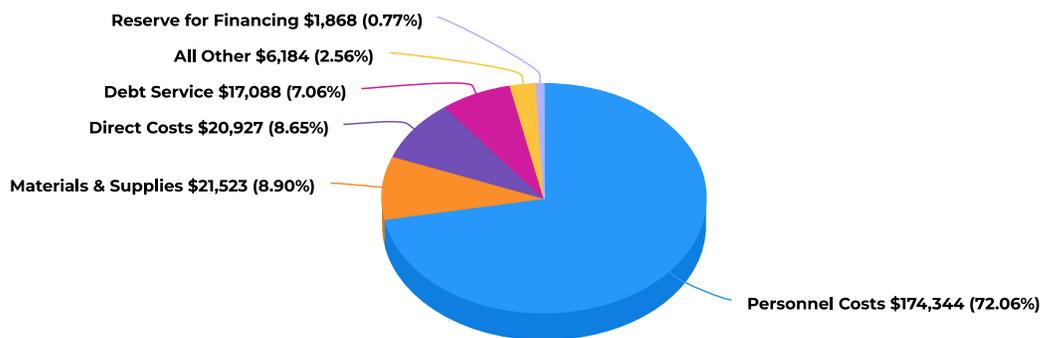
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
REVENUES:							
Property Tax & Related Items	\$ 134,689	-	-	-	-	-	\$134,689
Intergovernmental	8,357	20	-	-	132	-	8,509
Charges for Services	29,166	7	5,586	3,211	18,079	(8,677)	47,372
Licenses & Permits	10,326	-	-	-	12	-	10,338
Fines & Forfeitures	11,241	-	-	-	-	-	11,241
Miscellaneous	6,486	27	-	-	36	-	6,549
Interest & Dividends	3,245	-	650	250	1,200	-	5,345
Operating Transfers	-	7,151	-	-	-	(7,151)	-
Total Revenues	203,510	7,205	6,236	3,461	19,459	(15,828)	224,043
Appropriation of Fund Balance	16,011	200	-	780	900	-	17,891
Total Funds Available	\$ 219,521	\$ 7,405	\$ 6,236	\$ 4,241	\$ 20,359	\$ (15,828)	\$ 241,934
EXPENDITURES:							
Salaries and Wages	\$ 94,343	\$ 3,346	\$ 18	\$ 632	\$ 2,634	\$ -	\$ 100,973
Employee Benefits	69,042	2,057	21	467	1,784	-	73,371
Materials & Supplies	11,783	1,039	-	296	8,405	-	21,523
Direct Costs	19,067	462	6,197	1,224	2,654	(8,677)	20,927
Equipment/Rolling Stock	1,633	14	-	85	516	-	2,248
Depreciation	-	-	-	510	1,801	-	2,311
Capital Outlay	-	-	-	725	900	-	1,625
Debt Service	-	-	-	254	1,585	-	1,839
Operating Transfers:							
Debt Service Fund	14,793	456	-	-	-	-	15,249
Library Fund	7,151	-	-	-	-	(7,151)	-
Reserve for Financing	1,709	31	-	48	80	-	1,868
Total Expenditures	219,521	7,405	6,236	4,241	20,359	(15,828)	241,934
Interfund Adjustments	(12,416)	(75)	-	(1,059)	(2,278)	-	-
Total (Memorandum Only)	\$ 207,105	\$ 7,330	\$ 6,236	\$ 3,182	\$ 18,081	-	\$ 241,934

Summary of Combined Operating Budgets 2025-2026

Revenues in \$000's - Total: \$241.9M



Expenditures in \$000's - Total: \$241.9M



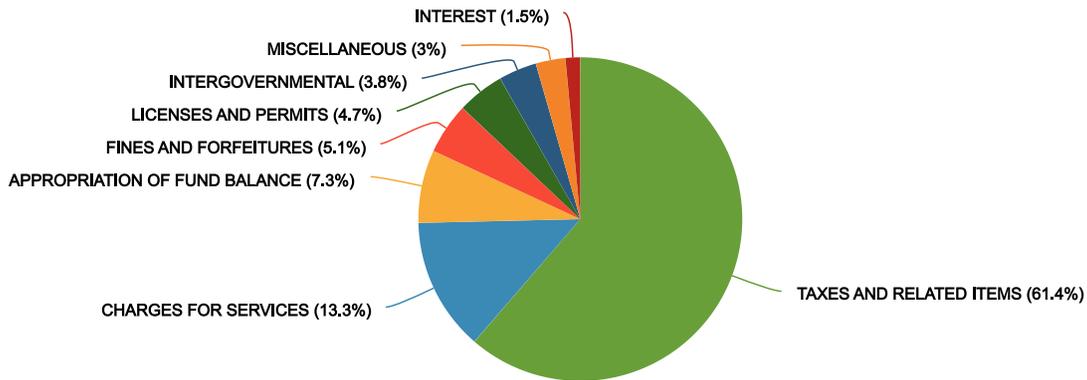
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GENERAL FUND

Overview of General Fund Revenues and Expenditures

This section addresses the various revenue and expenditure assumptions contained in the budget. The City Charter requires that revenue estimates are conservative: “With the exception of additional revenues resulting from increases in fees or intergovernmental assistance, or the additional revenue to be derived from sources other than those which furnish revenues in the current year, miscellaneous revenues from sources other than the property tax levy shall in no instances nor as to any item be estimated at an amount in excess of the amount of such miscellaneous revenues estimated to be recognized in the current year.”

Major Revenue Sources General Fund

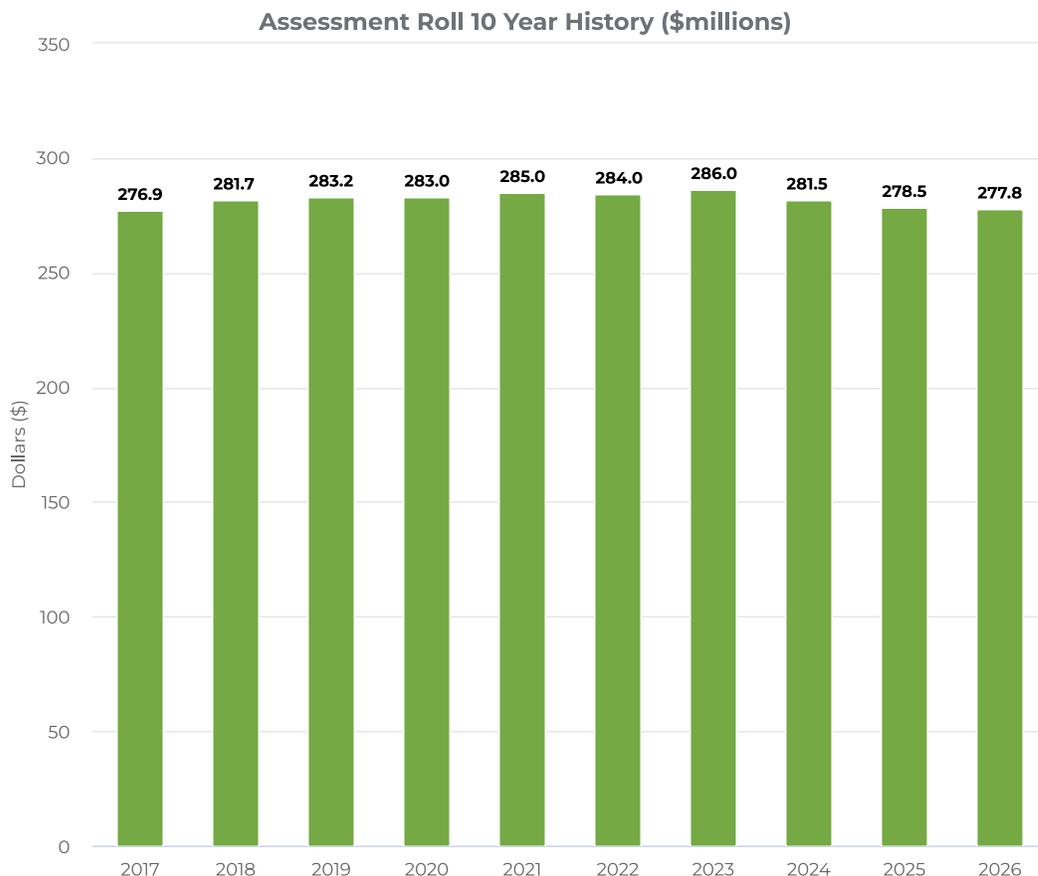


Name	FY2024 Actual	FY2025 Revised	FY2026 Adopted
TAXES AND RELATED ITEMS	\$130,038,605	\$130,438,290	\$134,688,727
INTERGOVERNMENTAL	\$7,574,524	\$8,305,450	\$8,356,696
CHARGES FOR SERVICES	\$27,178,825	\$27,292,339	\$29,166,342
LICENSES AND PERMITS	\$14,141,619	\$10,474,872	\$10,326,162
FINES AND FORFEITURES	\$10,348,176	\$10,306,400	\$11,241,106
MISCELLANEOUS	\$7,041,571	\$7,769,134	\$6,486,254
INTEREST	\$3,966,901	\$2,300,000	\$3,245,000
Capital Project Unused Funds	\$3,064		
Appropriated Open Space Reserve Fund Balance		\$120,000	\$120,000
Appropriated Tax Cert Fund Balance		\$1,700,000	\$1,700,000
Appropriation Fund Balance Prior Year Encumbrance		\$3,277,285	
Appropriated Fund Balance		\$15,321,952	\$14,190,702
Total:	\$200,293,285	\$217,305,722	\$219,520,989

Property Tax Levy: The assessed valuation of taxable properties in the City of White Plains on March 1, 2024, was \$278,501,783. As of March 1, 2025, the assessment roll totaled \$277,776,698, a decrease of \$725,085 from the 2024 roll. The following schedule summarizes the changes:

	Taxable Properties	Special Franchise	Total Taxable Roll
FY 2024-2025 Taxable Roll	\$ 262,203,350	\$ 16,298,433	\$ 278,501,783
Assessments Added to Roll	1,429,438	790,198	2,219,636
Assessments Removed from Roll	(2,963,303)	-	(2,963,303)
Net Change to Partial Exemption	<u>18,582</u>	<u>-</u>	<u>18,582</u>
FY 2025-2026 TAXABLE ROLL	\$ 260,688,067	\$ 17,088,631	\$ 277,776,698
Net Change	<u>\$ (1,515,283)</u>	<u>\$ 790,198</u>	<u>\$ (725,085)</u>

The exhibit below shows the changes to the City’s assessment roll over the last ten years. The City’s assessment roll for FY 2025-2026 decreased by \$.7 million following a decrease of \$3 million and \$4.5 million in the two previous fiscal years. Components of the year-to-year change impacting the adopted budget are as follows: additional assessments of \$2.2 million, net change to partial exemptions of \$18,582, and assessments removed from the roll of \$3.0 million. The current fiscal year City tax rate is \$244.18. The fiscal year 2025-2026 budget includes a property tax rate increase of 2.49%, or \$6.09 per thousand dollars of assessed value, for a total rate of \$250.27. For a residential home with a median assessment of \$13,500, City property taxes will be \$3,379 an increase of approximately \$82 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$2.5 million in fiscal year 2025-2026, an increase of \$353,828 from the current fiscal year.



The following schedule summarizes the changes in the City's property tax levy, including PILOTs and prior year tax collections:

	<u>2023-2024 Actual</u>	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>
Property Tax Levy	\$66,332,444	\$68,004,565	\$69,519,174
Payments in Lieu of Taxes	1,700,251	2,215,725	2,569,553
Prior Year Collections	42,680	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	(1,041)	(22,000)	
	<u>\$68,074,334</u>	<u>\$70,398,290</u>	<u>\$72,288,727</u>
Tax Rate	<u>\$234.51</u>	<u>\$244.18</u>	<u>\$250.27</u>

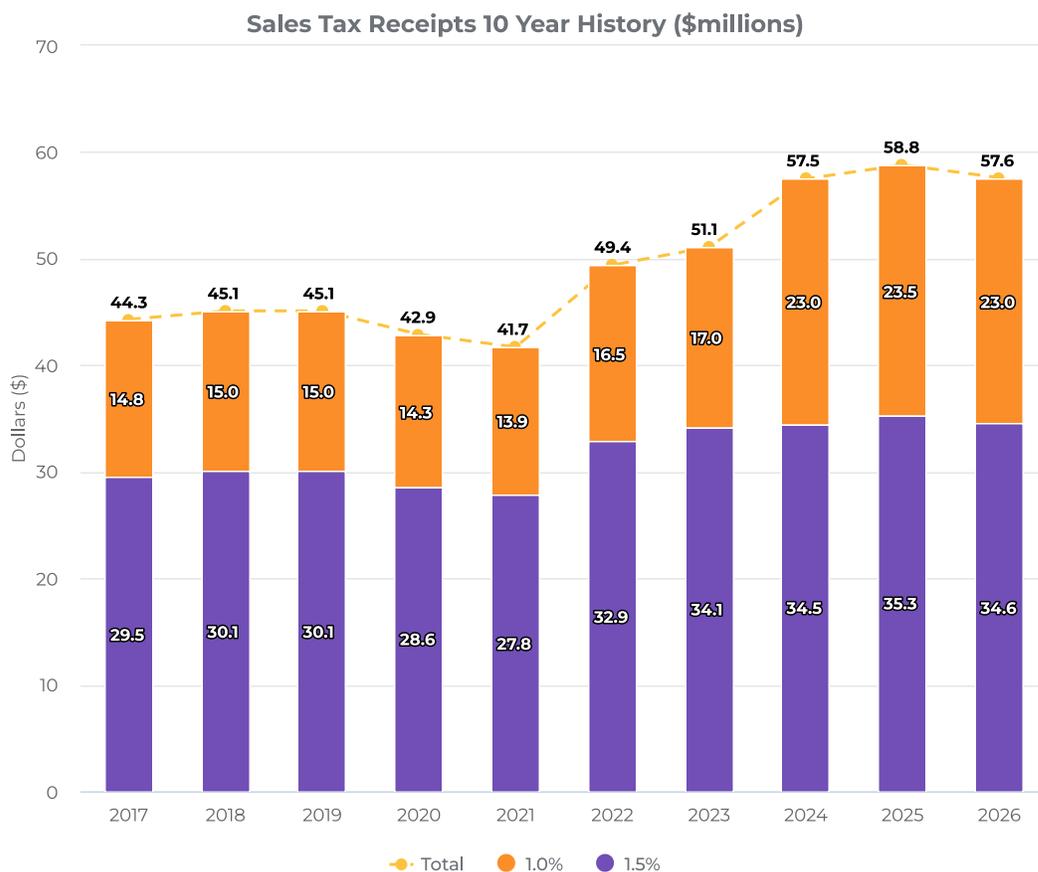
Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit (“tax cap”) that became effective in 2012 and was made permanent in 2019. Under this law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower) plus or minus other allowable adjustments, unless a super majority of the Common Council votes affirmatively to override the tax cap. The formula used to calculate the tax cap includes property taxes; the City’s Business Improvement District (BID) special assessments; PILOTs; a tax based growth factor (generally new construction); exclusions for increases in employer contributions to the New York State Retirement Systems where the increase is caused by growth in the system average actuarial contribution rate in excess of two percentage points; exclusions for expenditures resulting in court orders or judgments arising out of tort actions (this does not include tax certiorari) for any amount that exceeds five percent of the prior year tax levy, and adjustments for cost and savings as determined by the State Comptroller due to the transfer of functions from one local government to another. The adopted tax levy increase is less than the maximum allowed by the above formula.

In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$835.91 per \$1,000 on July 1, 2025. This limit, when compared with the adopted tax rate of \$250.27, less allowable exclusions, leaves a potential taxing margin of \$663.40 per \$1,000.

Sales Tax: The exhibit below shows a ten-year history of receipts from the City's sales tax. Since its inception in 1973, the City's sales tax has generated significant revenues. The local sales tax rate was two percent until 1982 when Westchester County pre-empted one half of one percent of the tax, reducing the City's rate to one and a half percent. The City’s sales tax rate was subsequently increased back up to 2% in 1993. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2.25%. Then in 2010, New York State again approved another 1/4% increment bringing the sales tax rate to its current rate of 2.50%. Every two years since 1993 these additional amounts have been set to expire and have required the City to be granted approval by New York State to retain the full sales tax rate. The 2010 increase was required by New York State to be deposited into the City’s Contingency and Tax Stabilization Reserve Fund until 2023 when the restriction was removed. The FY 2025-2026 adopted budget of \$57.54 million (the full 2 1/2% rate), is \$1.54 million more than the \$56.0 million included in the current year budget. The increase is based on actual receipts through January 2025 as well as those of the prior fiscal year. The authorization for the increases noted above (1%) were due to expire on August 31, 2025 but were recently extended until August 31, 2027. The 1.5% base sales tax rate is permanent and not subject to renewal. The increase in the chart below beginning with FY

2023-2024 is due to the previously restricted sales tax amount converting to unrestricted which has added over \$5 million per year to the unrestricted sales tax collections.

The 2025-2026 fiscal year adopted budget includes a sales tax estimate of \$57.54 million (26.2% of the General Fund revenue appropriations) which is 2.8% more than what is budgeted in the current year. Total Sales tax collections for the first ten months of FY 2024-2025 are \$49.3 million compared to \$46.9 million for the same time period last fiscal year. The State does not supply the City with detailed information about its sales tax distributions which can make predicting these revenues in the next budget year difficult. While the City’s sales tax is an equitable way to fund the services needed in a retail, governing and business center, it must be recognized that it is a revenue source that is sensitive to economic fluctuations.



Other Tax-Related Sources: Revenue sources in this category include property tax interest and penalties (\$300,000), and the utilities gross receipts tax which is budgeted at \$1,425,000. The taxes levied for the Business Improvement District (B.I.D.) remain at \$900,000. The remaining source in this category is the hotel occupancy tax budgeted at \$1,415,000, which is an increase of \$40,000 from the \$1,375,000 budgeted in the current year. The higher amount planned for FY 2025-2026 is based on current year’s receipts as of December 31, 2024. This tax is also subject to authorization by the State. The current authorization has been extended until December 31, 2027.

Intergovernmental Revenues: Intergovernmental revenues in the FY 2025-2026 budget are up slightly from the current fiscal year's due mostly to an increase in New York State Energy and Research funding totaling \$277,500. General state aid, known as Aid and Incentives to Municipalities (AIM), is the largest revenue item in this category and is budgeted at \$6.1 million. Mortgage Recording Tax revenue is budgeted at \$1,650,000 in the fiscal year 2025-2026 budget, down \$25,000 from the current year's budget. Six month receipts totaled \$.6 million for the period April 2024 through September 2024. Preliminary returns for the second half of the year (October through April), combined with the actual receipts received thus far have led to the slight decrease being adopted in next year's budget. All other Intergovernmental revenue, such as HUD-CD Block Grant funding, Youth Program State Aid, Nutrition Program T-IIIC, a NYS Unified Court System Grant and various miscellaneous sources are budgeted at \$331,539.

Charges for Services: As part of the budget process each year, all departments are asked to review the fees that are charged for services provided to ensure that the historical relationship between the fees and the cost of providing the service is maintained. That exercise is especially critical in the development of any budget because of the limitations imposed by the property tax levy cap. Charges for services represents fees levied for a variety of City services including recreation and camp fees, vital statistic fees, towing, parking permits and fees, as well as charges to other funds and governmental entities. Charges for Services in the adopted FY 2025-2026 budget total \$29.2 million, an increase of \$1.9 million or 7% compared to the FY 2024-2025 adopted budget. Parking meter and garage parking violation increases were last approved by the Common Council in December of 2023.

A charge to the Water Fund (\$2.1 million) for services provided by the General Fund, as well as a charge to the Sewer Rent Fund (\$0.9 million) is included in the adopted budget. The charges in both categories reflect the need for increased engineering services from City staff to comply with federal and state mandates and to implement capital projects approved by the Common Council. Fee increases for Recreation and Youth programs approved earlier this year are also reflected in the adopted budget. Revenue for Police and Fire contracted services is \$2.3 million, which is \$159,514 more than the current fiscal year.

Licenses and Permits: Revenues from various types of licenses and permits are budgeted conservatively at \$10.3 million, which is a decrease of approximately \$149,000 from the FY 2024-2025 adopted budget. Receipts in this category for the first six months of the current fiscal year totaled \$6.1 million. Revenues from the Building Department represent the largest component of this category and total \$6.4 million, or over 62% of the total category. Building permits are budgeted at \$4.2 million in fiscal year 2025-2026, representing new building construction, as well as the regular annual building activity in the City. Another important revenue source in the Licenses and Permits category is franchise fees (cable and fiber optic) which are budgeted at \$940,000. Of this amount, \$820,000 represents the City's share of monies expected from Cable Television Franchise Fees. Based on current agreements, cable television companies that operate within the City are required to remit 5% of their gross receipts to the City as part of their franchise agreement. These monies are then used by the City and the Cable TV Fund. There has been a decrease in this revenue source annually, perhaps because consumers are converting to newer technology as their entertainment sources. Total Public Works revenue from Licenses and Permits is budgeted at \$1,531,750 which is up slightly (\$47,500) from what was budgeted in the current year. Revenue from Public Safety permits in total is expected to remain approximately the same as the current year's budget based on revenue projections for the current fiscal year. Public Safety revenue (\$1.2 million) includes permits for taxis, towing medallion fire alarm registration (Fire) and hazard alarm registration (Police). Also included in the category of licenses and permits is filming fees and permits which are included in the adopted budget at \$120,000.

Fines and Forfeitures: Fines and forfeitures in the adopted budget total \$11.2 million, an increase of 9.1% from the \$10.3 million in the fiscal year 2024-2025 adopted budget. Major revenue sources within this category include parking fines (\$8.5 million), fines and bail imposed through the City Court (\$850,000), the same amount as the current budget, overtime parking notices (\$36,600), hazard alarm fines (\$60,000), fines imposed for red light violations (\$1.3 million), and a new revenue for fiscal year 2025-2026, school bus fines (\$455,000). The budget for the red light violations assumes the continued use of cameras in all intersections authorized by the State.

Miscellaneous Revenues: Miscellaneous revenues are budgeted at \$6.5 million in fiscal year 2025-2026, which is a decreased over a million dollars from the current year's adopted budget. The largest revenue sources in this category are developer's contributions/fees (\$2,270,789), the rental of City properties (\$1,881,261) including the lease payments for the approved solar panel rental agreement initiative, the lease of parking spaces within the Longview garage (\$891,568), advertising revenues (\$150,651), as well as the rental of a portion of Renaissance Fountain Park (\$166,480). Other sources of revenue within this category are the sale of rolling stock and other surplus property, certain insurance reimbursements, and the partial repayment of health insurance fees (due over a five-year period).

Interest Income: Interest income from the City's investments has varied over the years based on the City's fund balance, revenue stream and investment rates. Based on current rates and projections, the interest income budgeted for FY 2025-2026 is \$3.2 million. It is anticipated that the City will earn \$3.9 million in the current fiscal year.

Appropriation of Fund Balance: The City Charter states, "An amount not to exceed the undesignated fund balance as of the close of the preceding fiscal year may be appropriated for use in the (succeeding) budget year." The adopted budget for FY 2025-2026 recommends an appropriation of \$14.2 million to balance the budget. An appropriation of \$1,700,000 from fund balance committed to tax certiorari is also recommended. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$120,000) will be allocated towards debt service on prior recreation improvements and land acquired by the City. There is no longer an appropriation from the City's Tax Stabilization and Reserve Account because the City successfully petitioned the State to remove that restriction. The appropriations of fund balance constitute 7.3% of the total general fund revenue budget. The appropriation of fund balance is an important tool in balancing the budget. One of the objectives of this budget is to maintain a structural balance on the revenue side of the budget without negatively impacting property taxes or total fund balance.

Revenue Outlook: The City is committed to securing new sources of income to fund operations and to maintain or grow its fund balance in order to provide for long term financial stability. The adopted budget includes revenue (\$936,584) to be earned from the installation of solar panels over certain City facilities and garages. Continuation of the City's current temporary authorization of its 1% sales tax rate, which provides approximately \$23 million annually, is a top priority for the City. In 2023 the City requested and successfully petitioned New York State to remove the restriction to place a portion of the sales tax revenue into a Contingency and Tax Stabilization Reserve Fund and instead allow this portion of the sales tax to be considered as unrestricted current year, General Fund revenue. This added over five million dollars in current year revenue beginning with the 2023-2024 budget that can be used to offset increasing expenses without relying solely on the property tax levy or other fees. The local hotel occupancy tax that also requires State renewal is expected to provide \$1.4 million in revenue to the City. The City has also negotiated payments from developers, who are using the County's IDA, to replace local sales and mortgage taxes. This and future budgets will continue to reflect these payments (\$2.3 million) based on the building permit approval process and loan closings. Also included in these negotiations, are payments into a fund to develop new parks in the City. The extension of the

City's utilities gross receipts tax to cell phones and the cable franchise fee to internet service are other revenue initiatives that would enhance the City's revenues, but State and/or other approvals would be needed for these to occur. The City will continue to adjust the revenue sources within its jurisdiction (charges for services, licenses and permits and certain fines) as it has in this budget, to reflect the increase in the cost of providing services, but the cooperation of the county and state will always be needed to impact certain revenue sources positively.

Reconciliation of Revenues and Expenditures from Proposed to Adopted

Revenues:

Proposed Budget	\$ 219,495,989
Increase in Contributions	25,000
Adopted Budget	\$ 219,520,989

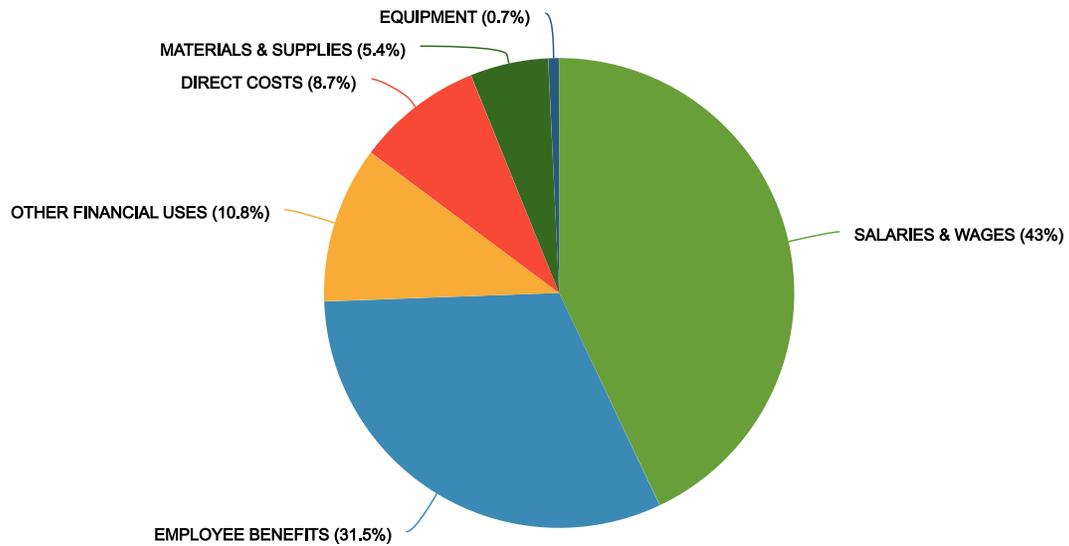
Expenditures:

Proposed Budget	\$ 219,495,989
Decrease in Salary and Benefit lines	(368,410)
Increase in Materials and Supplies	3,900
Increase in Direct Costs	43,000
Increase in the Reserve for Financing	346,510
Adopted Budget	\$ 219,520,989

OTHER FUNDS:

There were no changes between the proposed and adopted budgets in the Debt Service Fund. In the Water Fund, Sewer Fund, Library Fund and Self Insurance Fund, adjustments were made to certain salary and benefit lines. In the Self Insurance Fund an adjustment was made to Materials and Supplies.

Major Expenditures General Fund



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2024 and last year's actual expenditures are shown below:

Name	FY2024 Actual	FY2025 Revised	FY2026 Adopted
SALARIES & WAGES	\$85,450,276	\$87,182,298	\$94,342,529
EMPLOYEE BENEFITS	\$61,360,895	\$63,686,680	\$69,042,171
MATERIALS & SUPPLIES	\$10,292,413	\$12,132,867	\$11,783,397
DIRECT COSTS	\$16,526,250	\$20,221,542	\$19,066,427
EQUIPMENT	\$1,209,013	\$2,862,235	\$1,632,573
To Special Revenue Fund-Library Fund Contribution	\$6,985,708	\$7,132,209	\$7,151,358
To Debt Service Fund-General Fund Contribution	\$13,350,496	\$14,205,402	\$14,793,260
To CPF-General Fund Contribution	\$2,307,213	\$1,131,250	
Reserve for Financing		\$8,751,239	\$1,709,274
Total:	\$197,482,264	\$217,305,722	\$219,520,989

Salaries & Wages: Based on approved pay plans, \$94.3 million is budgeted for salaries and wages. This is an increase of \$3.7 million or 4% from the FY 2024-2025 adopted budget. The increase is related to certain contractual labor agreements, a change in the number of filled positions or funded vacant positions that are expected to be filled in the near future, plus or minus many other factors, such as employee step increases. The FY 2025-2026 budget reflects positions filled as of the end of April 2025 with some adjustments for positions expected to be filled or become vacant in the near future. An allowance for merit pay which will be calculated in June 2025 has been included in the Reserve for Financing rather than this category. Pursuant to City policy, the salaries and wages budget does not usually include funding for vacant full-time positions other than specific cases. For example, because of the start dates of training academies, funding has been provided for most currently vacant Public Safety positions. The City's salaries and benefits were adjusted at budget adoption for any staffing changes that occurred between the proposed and the adopted budget. The budget also provides funding for part-time positions in accordance with the City's hourly pay plan. The budget for part-time salaries totals \$3.7 million in the adopted FY 2025-2026 budget, 12% more than the FY 2024-2025 adopted budget. Increased funding for part-time salaries is mostly due to programmatic changes related to the number of individuals expected to be served next year and an attempt to remain competitive with wages currently being paid elsewhere.

A total of 912 positions are authorized City-wide (of which 866 are funded) in the adopted budget. This is an increase of 5 positions from the FY 2024-2025 adopted budget and a decrease of 10 funded positions. The adopted budget adds 3 police officer positions and 2 firefighter positions in the Department of Public Safety. All 5 new positions are needed due to the additional development in the City. There are 800 full-time positions funded in the General Fund budget out of an authorized total of 840 positions. No provision has been made in the budget to fund any grant positions which may end during the fiscal year. Departmental overtime budgets total \$7.3 million, or approximately a 7.8% increase as compared to current fiscal year adopted budget. Increases in the Police and Fire Bureaus account for almost this entire increase and are based on an increase in the level of need for this service.

As full-time positions become vacant, unused appropriations for salaries and benefits are transferred by the Budget Department to the Reserve for Financing-Position Control account under the authority of the budget ordinances. Conversely, when positions are filled, or adjustments to wages are authorized by the Personnel Officer or the Common Council, sufficient funding is transferred from Position Control to the appropriate department(s) to fund the cost of salaries and benefits from the date of hire or adjustment through the end of the fiscal year. The filling of vacant positions is controlled by the Mayor who acts on requests of the Vacancy Release Committee which is comprised of the Budget Director, the Personnel Officer and the Chief of Staff. In order to provide maximum flexibility in meeting the City's short term staffing requirements, the budget ordinances continue to include authorization for the Budget Department to transfer full-time salary savings from the Position Control account to departmental overtime, part-time and temporary office help accounts provided the approval of the Vacancy Release Committee is secured. These transfers are done on an as needed basis and are driven by personnel changes throughout the fiscal year.

Personnel costs exclusive of employee benefits represent 43% of the budget. When employee benefits are added in, that number increases to 74% of the total budget, slightly higher when compared to the current fiscal year. To put the cost of the City's employees into perspective, the total revenues raised from the property tax and the sales tax, the two largest sources of revenue in the budget, are not sufficient to fund the cost of personnel. Salaries and benefits in the FY 2025-2026 adopted budget total \$163.4 million. Revenues from the sales and real property tax are expected to total \$127.1 million. Accordingly, management of the City's work force through the Vacancy Release Committee and the cooperation of departments that make funding requests is key to controlling costs.

The challenge facing government policy-makers and managers today is to utilize human resources more effectively, to provide employees with clear-cut objectives and to give them the tools that are necessary to get the job done correctly and efficiently. Also important is the need to eliminate unproductive and/or ineffective practices, to utilize available technology to the greatest extent possible and to review requests for additional staff critically to ensure proper staffing levels. City management reviews staffing levels throughout the year as it seeks to address these challenges.

The City-wide workforce of 912 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	103	11%
Parking	97	11%
Public Works	235	26%
Public Safety	414	45%
Community Services	<u>63</u>	<u>7%</u>
	912	100%

Vacant positions, to the extent that they are filled, can only be funded through salary savings returned by the departments to the City's position control account.

Employee Benefits: Employee benefits in the adopted budget total \$69.0 million, an increase of \$3.4 million over the current adopted budget. This category of expenditures consists of three major elements: social security, pension costs and health insurance. Social Security costs in the General Fund are budgeted at \$7.1 million in FY 2025-2026, an increase of 3.7% over the current year. It should be noted that as of April 1, 2025 New York State has eliminated the MTA payroll tax. The savings to the City due to the elimination of this tax is \$317,223 in FY 2025-2026.

After decreasing from \$17.2M to \$15.6M in the FY 2022-2023 adopted budget, Pension Costs have steadily increased and are now \$19.8 million in the current year's adopted budget. This expense is now increasing significantly to \$22.2 million in the FY 2025-2026 budget. The increase in this expense the past three years has been 12%, 13% and now 12% again. Pension rates are set by the Office of the New York State Comptroller. The rates are set as of March 31st of the prior year. The budget does not anticipate an increase in these rates in the last three months of the new fiscal year. The following chart provides a comparison of pension rates supplied by the State for 2023-2024 through 2025-2026.

<u>Pension Rates</u>	<u>04/01/23-03/31/24</u> <u>Actual</u>	<u>04/01/24-06/30/25</u> <u>Actual</u>	<u>04/01/25-06/30/26</u> <u>Budget</u>
<u>Police & Fire Retirement:</u>			
Tier 2	30.9%	35.4%	37.3%
Tier 3	31.0%	35.5%	37.5%
Tier 5	26.7%	30.5%	32.1%
Tier 6	21.5%	24.7%	28.9%

<u>Pension Rates</u>	<u>04/01/23- 03/31/24 Actual</u>	<u>04/01/24- 06/30/25 Actual</u>	<u>04/01/25- 06/30/26 Budget</u>
<u>Employees Retirement System:</u>			
Tier 1	19.9%	23.5%	25.4%
Tier 2	18.2%	21.5%	23.2%
Tiers 3, 4	14.9%	17.8%	19.5%
Tier 5	12.9%	15.3%	16.5%
Tier 6	9.5%	11.3%	12.8%

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are adopted at \$36.4 million in fiscal year 2025-2026, an increase of \$1.2 million or 3% over the adopted budget for FY 2024-2025. The New York State Health Insurance Program (NYSHIP) has set premium rates starting January 1, 2025. There is a 2.3% increase for single plans and basically no change for family plans as compared to 2024. In addition, an estimated increase of 7% is included in the budget for January 1, 2026. Retiree health insurance costs are included in these increases and are budgeted at \$14.4 million, which is included in the total cost of health insurance above as is the cost for active employee premiums (\$19.8 million). Also included is the expense for Retirees Medicare Payments (\$2.1 million).

The City funds the entire premium cost for many active employees. However, new employees and some existing employees are responsible for a portion of their health insurance premiums. Some retirees must also contribute to their insurance. Effective April 1, 2020, certain retirees are eligible for 100% coverage once they are Medicare eligible plus five years. The City offers a voluntary health insurance “buy-out” program to all employees and retirees. This program generates savings for the City, a portion of which is returned to the employees or retirees. Health insurance buyout payments for active employees is budgeted at \$580,000, while buyouts for retirees is budgeted at \$200,000.

Dental insurance premium payments are budgeted at \$579,149 based on the City’s current number of eligible employees, which includes the CSEA, managerial/confidential and appointed officials. Based on the current CSEA agreement, the City will pay \$1,657 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$119,105, based on the current number of eligible employees and the current rate of \$349 per employee. The premium for group life insurance is budgeted at \$83,945. The City also pays supplemental benefits (\$669,185), uniform and clothing related expenses (\$902,696) and a safety shoe allowance in the amount of \$21,175. Also included in the employee benefits category are expenses related to education and training (\$186,055) and tuition reimbursement (\$31,000).

Materials & Supplies: Appropriations in this category of expense total \$11.8 million in the adopted budget, about the same as the fiscal year 2024-2025 adopted budget. The largest item in this category is the cost of electricity which is budgeted at \$3.2 million. The savings due to the continued installation of LED lighting in various locations throughout the City has helped to keep this from being an even higher amount. HVAC systems maintenance is budgeted at \$135,750 which is down significantly from the current year which included the rental of temporary chillers at the Public Safety Building while the replacement of these chillers was being completed. Also included is the gasoline expense (\$748,305) which is budgeted slightly lower than in the 2024-2025 adopted budget due to the decrease in gasoline prices and the increase in the number of electric vehicles in the city fleet. Other rolling stock related expenses of \$1.0 million and the purchase of salt which is budgeted at \$465,000 are also included. Other major expenditures within the category of materials and supplies include building and facility operations, office operations, traffic lighting operations and rentals.

Direct Costs: Direct costs, which are comprised primarily of insurance costs and contractual services (such as waste haul-away, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$19.1 million in the adopted budget, an increase of 4.1% from the current year's adopted budget. Included in this category is \$900,000 for BID services (offset by BID assessments on the revenue side of the budget). The budget includes an allocation of \$856,931 for the ambulance contract. The two largest components of direct costs are legal judgments and settlements for tax certiorari which is again budgeted at \$1.7 million and the contribution to the Self Insurance Fund (\$5.3 million). A detailed analysis of the Self Insurance Fund budget is contained in the Other Funds Section of this document. Other major components of Direct Costs include waste haul-away services (\$1,328,551), service contracts (\$1.9 million), program services (\$1.6 million), ticket collections (\$400,000) and credit card fees (\$792,000). Support to the Slater Center will remain at \$226,000. The budget also includes an allocation of \$810,000 for the red light camera contract as cameras for all authorized intersections are now on line.

Equipment: Included in this category is the acquisition of rolling stock, which accounts for \$1.3 million of the \$1.6 million being budgeted. The other equipment requests include protective services equipment (\$72,755), personal computers (\$94,773) and other computer related equipment (\$18,250), mobile radios (\$22,413) and traffic control equipment (\$22,500).

Rolling Stock: The City's Capital Improvement Program recommends the replacement of certain rolling stock vehicles in FY 2025-2026. In the General Fund adopted budget, eighteen vehicles are funded with cash. These include an electric SUV, an electric van, an electric pickup truck, five hybrid and two electric police vehicles, three pickup trucks, a 15 passenger van in the Youth Bureau and four off road vehicles (a bobcat skid loader, a stump grinder, a lawn tractor and a variable message board). The rolling stock plan also calls for cash to be used to fund the replacement of a pickup truck in the Sewer Rent Fund and three pickup trucks (one of them electric), a box truck, a lawn tractor and a trailer in the Water Fund. A total of \$1,315,000 has been included in the General Fund adopted budget for the above listed rolling stock items as well as \$425,000 in the Water Fund and \$85,000 in the Sewer Rent Fund. In addition, the Capital Improvement Program also recommends the purchase of nine vehicles to be funded with the sale of bonds in the Capital Budget at a total estimated cost of \$4,275,000.

Reserve for Financing: Pursuant to the City's Fiscal Performance Goals, the Reserve for Financing includes an amount not to exceed one percent of the budget as a contingency for unknown expenses which might occur during the fiscal year. The Reserve for Financing in the FY 2025-2026 Budget includes an allowance for merit pay increases owed as of July 1 pursuant to the CSEA contract and an allowance to settle any potential labor contracts that may be agreed upon during the next fiscal year. If necessary, funds will be transferred to the appropriate salary and benefit accounts after budget adoption. The adopted budget for the Reserve for Financing is \$1.7 million.

Transfer to Library Fund: The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$7,151,358. All Library merit increases are currently budgeted in the General Fund pending their approval. Once approved, these monies will be moved to the Library Fund and the budget will be increased accordingly. The transfer to the Library Fund, as budgeted, is 3.3% of the City's total budget. A more detailed analysis of the Library Fund Budget is contained in the Other Funds section of this document.

Transfer to Capital Projects Fund: On February 3, 2025, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2025-2026 and the succeeding five years to the Common Council. Pursuant to City policy, the program is not adopted by the Common Council as a capital budget. Rather, the Common Council acts on each specific project, including the review of plans and

specifications, and adopts budgets for each project at the completion of the competitive bidding process. The funding provided in this expenditure category represents the General Fund's cash contribution to those projects. If any projects in the 2025-2026 Capital Improvement Program are approved by the Common Council during the 2025-2026 Fiscal Year with cash as the funding source, monies will need to be transferred into the General Fund to cover that expense. At this time, with the exception of rolling stock financed with cash as noted above, none are included in the operating budget for FY 2025-2026.

Transfer to Debt Service: An appropriation for debt service in the amount of \$14.8 million is included in the General Fund budget as a contribution to make principal and interest payments (on tax-supported debt other than the Library) that are due in fiscal year 2025-2026. This is an increase of 4.1% from what was included in the current year adopted budget. In addition, an appropriation of debt service fund balance (\$750,000) is being used to meet current obligations in the new budget year. Based on the recommendations of the Budget and Management Advisory Committee, the proceeds from certain foreclosed property sales have been dedicated to the Debt Service Fund available for appropriation in FY 2025-2026.

A complete discussion and analysis of the Debt Service Fund and City indebtedness, including multi-year projections of authorized and outstanding indebtedness, is provided in the Other Funds section of this budget.

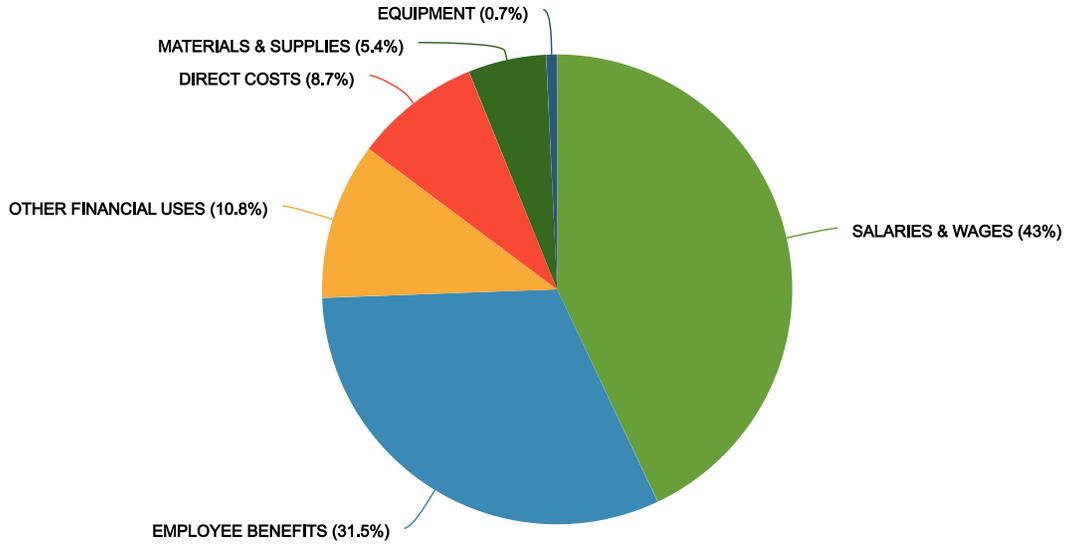
Expenditure Outlook: In the FY 2025-26 adopted budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Current labor contracts include provisions for reduced pay plans for new employees. Also key to continued expenditure control are pension rates set by the State and other employee benefits. Grant funding for capital projects will reduce the challenge of funding future debt service costs. As of April 1, 2025 New York State has eliminated the MTA payroll tax which will benefit the city in both the current and future years. The savings to the City in FY 2025-2026 due to the elimination of this tax is \$317,223.

There will undoubtedly continue to be upward pressure on costs in the future due to employee salary progression as well as increased demand for services driven by the expansion of the White Plains population - both resident and non-resident. In response to these pressures, the City will need to continue to look at duplication of services, new technologies and other approaches to improve efficiency. One example of an expenditure efficiency that the City has achieved in this budget is through the installation of solar panels over certain city property.

With the associated inflation of the current economic environment, controlling expenditures where possible is of critical importance. Ensuring expenditures do not outpace revenues will need to be closely monitored by all Local Governments. Examples of this are the increase in Pension related and Health Insurance costs (rates for both are set by NYS) for City employees effective January 1st 2025, increases in service contracts as contracts are renewed at higher rates and increases in materials and supplies expenses. Other examples are the increases in utilities seen by not only residential customers, but by Municipalities as well.

General Fund Expenditures by Expense Type

FY2025-26 Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Expense Objects					
SALARIES & WAGES					
Elected Officials Salary	\$417,400	\$429,900	\$205,891	\$429,900	0%
Appointed Officials Salaries	\$4,429,738	\$4,796,634	\$2,234,957	\$4,987,492	4%
Managerial Salaries	\$3,014,263	\$3,151,679	\$1,580,371	\$3,650,923	15.8%
Managerial Overtime	\$37,625	\$47,812	\$17,339	\$49,408	3.3%
M/C Attendance Bonus	\$6,200	\$10,000		\$10,000	0%
CSEA Salaries and Wages	\$22,823,339	\$22,395,857	\$10,884,778	\$24,342,980	8.7%
CSEA Overtime	\$1,077,676	\$1,321,545	\$501,597	\$1,405,594	6.4%
CSEA Attendance Bonus	\$51,000	\$65,000		\$65,000	0%
Police Salaries and Wages	\$20,566,175	\$21,088,283	\$10,222,555	\$23,397,545	11%
Police Overtime	\$2,005,989	\$1,851,300	\$887,530	\$2,012,000	8.7%
Police OT-Contractual Services	\$1,868,591	\$1,648,000	\$728,675	\$1,648,000	0%
Police Attendance Bonus	\$158,748	\$160,000	\$439	\$150,000	-6.2%
Police Differential 7pm-7am	\$348,228	\$391,400	\$163,900	\$395,000	0.9%
Police Differential 7am-7pm	\$205,084	\$216,150	\$97,240	\$227,000	5%
Police Bilingual Stipend	\$203,966	\$211,150	\$104,192	\$245,000	16%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Police Detective Stipend	\$417,737	\$412,000	\$191,734	\$450,000	9.2%
Police Other Salaries	\$77,732	\$87,550	\$43,284	\$90,000	2.8%
Police Holiday Pay	\$945,738	\$1,009,400	\$491,043	\$1,020,000	1.1%
Police Vacation Buyouts	\$60,446	\$72,100		\$72,100	0%
Firefighters Salaries	\$16,751,960	\$17,096,134	\$8,237,932	\$18,173,985	6.3%
Firefighters Overtime	\$1,694,938	\$1,723,190	\$960,729	\$1,934,250	12.2%
Fire OT - Contracted Services	\$71,964	\$61,800	\$130,830	\$100,000	61.8%
Firefighter Attendance Bonus	\$120,600	\$112,000		\$112,000	0%
Firefighter Stipends	\$173,599	\$160,680	\$95,679	\$165,379	2.9%
Fire Holiday Pay	\$714,546	\$710,185	\$394,497	\$729,967	2.8%
Sanitation Salary-Wages	\$4,068,505	\$4,164,973	\$1,987,155	\$4,329,258	3.9%
Sanitation Overtime	\$157,512	\$203,950	\$64,434	\$180,678	-11.4%
Sanitation Longevity	\$31,650	\$33,650	\$30,800	\$31,300	-7%
Teamsters Attendance Bonus	\$10,000	\$13,900	\$9,400	\$11,500	-17.3%
Teamsters Stipend	\$29,245	\$41,600	\$16,981	\$37,440	-10%
Special Election Officers		\$2,000		\$2,000	0%
Part-Time Salaries	\$2,743,613	\$3,325,178	\$1,690,954	\$3,719,532	11.9%
Pensioners Payments	\$145,968	\$146,798	\$70,576	\$146,798	0%
207-A Contractual Payments	\$20,500	\$20,500	\$9,823	\$20,500	0%
Total SALARIES & WAGES:	\$85,450,276	\$87,182,298	\$42,055,315	\$94,342,529	8.2%
EMPLOYEE BENEFITS					
Social Security	\$6,347,423	\$6,570,481	\$3,098,712	\$7,097,627	8%
MTA Payroll Tax	\$288,849	\$293,779	\$143,472		N/A
NYS Employee Pension System	\$4,960,365	\$5,325,627	\$2,597,721	\$6,260,721	17.6%
NYS Police & Fire Pension System	\$12,630,566	\$13,520,104	\$6,653,170	\$15,672,752	15.9%
Pension Adjustment (P & F)	\$218,020	\$218,020	\$218,020	\$218,020	0%
Employee Active Health Insurance	\$19,577,044	\$18,658,245	\$9,251,018	\$19,678,776	5.5%
Retirees Health Insurance	\$12,430,200	\$13,599,300	\$6,771,631	\$14,442,200	6.2%
Retirees Health Insurance Buyout	\$172,442	\$190,000	\$193,597	\$200,000	5.3%
NYS Health Insurance Administrative Charges	\$45,970	\$46,500	\$59,453	\$50,000	7.5%
Retirees Medicare Payment	\$1,795,159	\$1,857,000	\$851,341	\$2,080,000	12%
Active Health Insurance Buyout	\$563,916	\$590,000	\$554,296	\$580,000	-1.7%
Dental Insurance Plan	\$525,346	\$526,584	\$262,224	\$579,149	10%
Optical Insurance	\$111,183	\$108,630	\$54,654	\$119,105	9.6%
Group Life Insurance-Management	\$78,060	\$81,500	\$38,771	\$83,945	3%
Memberships-Fees-Dues	\$37,092	\$53,720	\$26,111	\$54,605	1.6%
Education and Training Fees	\$134,269	\$182,155	\$20,294	\$186,055	2.1%
Travel and Transportation	\$37,718	\$82,000	\$24,019	\$85,980	4.9%
Tuition Reimbursement - CSEA		\$3,000	\$1,000	\$3,000	0%
Tuition Reimbursement - Other		\$3,000		\$3,000	0%
Tuition Reimbursement - PBA	\$25,000	\$25,000		\$25,000	0%
Work Clothing	\$55,550	\$128,339	\$60,177	\$76,700	-40.2%
Protective Clothing	\$278,865	\$450,352	\$45,465	\$363,881	-19.2%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Uniforms	\$202,087	\$314,455	\$132,071	\$273,610	-13%
Loss Reimbursement		\$200		\$200	0%
Uniform Maintenance	\$180,203	\$183,505	\$4,421	\$188,505	2.7%
Safety Shoe Allowance	\$21,071	\$21,560	\$20,405	\$21,175	-1.8%
Police Contractual Supplemental Benefits	\$318,773	\$333,336	\$161,200	\$340,095	2%
Firefighter Cont Supplement Benefit	\$227,156	\$217,000	\$116,980	\$239,000	10.1%
Teamsters Welfare Fund	\$84,149	\$88,928	\$35,352	\$90,090	1.3%
Employee Assistance Program	\$14,420	\$14,360	\$7,180	\$14,420	0.4%
NYS Voluntary Defined Contribution			\$5,154	\$14,560	N/A
Total EMPLOYEE BENEFITS:	\$61,360,895	\$63,686,680	\$31,407,907	\$69,042,171	8.4%
MATERIALS & SUPPLIES					
Office Supplies	\$166,018	\$173,615	\$77,972	\$184,965	6.5%
Advertising	\$13,540	\$26,939	\$6,278	\$28,270	4.9%
Printing	\$59,598	\$102,445	\$24,371	\$103,200	0.7%
Postage	\$128,999	\$143,990	\$73,911	\$153,640	6.7%
Books-Processing	\$22,284	\$25,200	\$17,899	\$30,200	19.8%
Subscriptions-Periodicals	\$52,090	\$63,705	\$17,148	\$73,354	15.1%
Licenses-Permits-Fees	\$5,239	\$3,800	\$1,571	\$11,800	210.5%
Program Supplies	\$284,733	\$369,086	\$113,256	\$367,702	-0.4%
Office Equipment Maintenance	\$1,313	\$3,100		\$3,100	0%
Computer Supplies	\$740	\$1,000		\$1,000	0%
Computer Equipment Maintenance	\$337,700	\$360,710	\$478,527	\$379,581	5.2%
Personal Computer Software	\$17,952	\$23,000	\$1,830	\$27,825	21%
Copier Supplies	\$2,953	\$3,700	\$106	\$3,500	-5.4%
Land Maintenance	\$151	\$700		\$700	0%
Landscaping		\$1,500		\$1,500	0%
Street Resurfacing	\$250,000	\$125,000		\$125,000	0%
Asphalt Materials	\$378,680	\$479,191	\$373,281	\$479,090	0%
Land Maintenance Supplies	\$269,981	\$418,899	\$182,165	\$394,735	-5.8%
Portable Equipment Maintenance	\$128,969	\$157,776	\$85,700	\$273,925	73.6%
Sand	\$11,275	\$17,510	\$9,296	\$19,835	13.3%
Salt	\$538,707	\$573,125		\$465,000	-18.9%
Tree Removal/Replacement	\$122,950	\$178,570	\$4,322	\$133,280	-25.4%
Street Lighting	\$25,204	\$65,000	\$1,307	\$60,000	-7.7%
Lamps and Poles	\$52,387	\$47,900		\$52,900	10.4%
Signs and Signals	\$3,000	\$3,000	\$876	\$3,000	0%
Emergency Repairs		\$7,500	\$9,184	\$7,500	0%
Traffic Light Maintenance Supplies	\$133,430	\$171,888	\$88,393	\$177,100	3%
Traffic Sign/Marking Supplies		\$2,000		\$2,000	0%
Building/Facility Repairs	\$493,483	\$588,627	\$224,383	\$593,900	0.9%
Building/Facility Emergency Repairs	\$35,798	\$34,000	\$5,169	\$31,000	-8.8%
Security Devices	\$11,028	\$26,000	\$11,165	\$26,100	0.4%
Fuel Oil	\$5,266	\$12,750	\$1,273	\$11,250	-11.8%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Maintenance Supplies	\$272,021	\$256,928	\$88,416	\$259,738	1.1%
Equipment Repairs		\$1,500		\$1,500	0%
Swimming Pool Chemicals	\$8,077	\$16,250	\$7,270	\$16,890	3.9%
Skating Rink Materials		\$3,000			N/A
Ammunition	\$79,200	\$121,884	\$8,645	\$110,000	-9.8%
Acquired Building Maintenance	\$3,333	\$6,225	\$475	\$5,000	-19.7%
Radio Communications	\$13,752	\$79,058	\$19,566	\$74,875	-5.3%
Plumbing Systems	\$39,849	\$30,000	\$15,146	\$33,000	10%
Electrical Systems	\$13,055	\$29,650	\$3,674	\$29,650	0%
HVAC Systems	\$492,797	\$415,535	\$318,781	\$135,750	-67.3%
Fire Warning System	\$9,284	\$14,000	\$11,817	\$17,000	21.4%
Parking Meter Maint/Parts	\$109,559	\$69,000	\$6,035	\$69,000	0%
Park/Playground Repair/Replacement	\$4,283	\$6,600	\$338	\$6,600	0%
Pool Maint Equipment/Supplies	\$3,416	\$2,800	\$1,625	\$3,400	21.4%
Pool Emergency Repairs	\$165	\$2,500		\$2,500	0%
Glass Replacement	\$537	\$10,750	\$2,420	\$11,000	2.3%
Rolling Stock Repair/Maintenance	\$915,818	\$934,358	\$545,019	\$1,002,100	7.3%
Gasoline	\$668,235	\$830,325	\$298,982	\$748,305	-9.9%
Diesel Fuel	\$9,191	\$6,500	\$4,644	\$14,100	116.9%
Tires and Chains	\$42,653	\$33,050	\$13,481	\$35,700	8%
Lubricants/Anti-Freeze		\$2,350		\$1,000	-57.4%
Fire Engine Supplies	\$19,569	\$32,092	\$11,833	\$28,000	-12.8%
Power Sweeper Brooms		\$6,000		\$6,000	0%
Police Car Supplies	\$3,627	\$11,800	\$5,972	\$10,000	-15.3%
Rolling Stock Fleet Program Supplies	\$86	\$7,000	\$36,355	\$7,000	0%
Rolling Stock Delivery Charges	\$12	\$400		\$108	-73%
Rolling Stock Machinery/Parts Maintenance	\$37,168	\$23,000	\$7,404	\$23,000	0%
Electricity	\$2,508,542	\$3,114,100	\$1,095,358	\$3,217,865	3.3%
Telephone	\$201,203	\$256,895	\$88,529	\$268,718	4.6%
Natural Gas	\$461,804	\$579,895	\$107,565	\$533,085	-8.1%
Water	\$121,952	\$83,805	\$33,253	\$83,725	-0.1%
Water Hydrants	\$10,000	\$10,000		\$10,000	0%
Data Communications Lines	\$27,502	\$27,825	\$12,506	\$27,825	0%
Property Rental	\$191,985	\$195,000	\$49,326	\$195,000	0%
Space Rental	\$60,000	\$64,500	\$59,500	\$64,500	0%
Equipment Rental	\$22,298	\$22,416	\$14,909	\$25,016	11.6%
Copier Rental	\$39,560	\$62,875	\$16,950	\$57,595	-8.4%
Computer System Software	\$142,491	\$152,850	\$106,005	\$142,850	-6.5%
Automotive Software	\$3,206	\$3,550		\$3,550	0%
Computer Aided Design Software	\$29,314	\$30,000	\$31,532	\$33,000	10%
Geographic Information Sys Software		\$600		\$600	0%
Post Office Box Rental	\$2,100	\$1,600	\$170	\$1,600	0%
Munis Software	\$143,191	\$150,000	\$150,096	\$160,000	6.7%
Assessment Software Maintenance	\$13,568	\$196,175		\$64,000	-67.4%

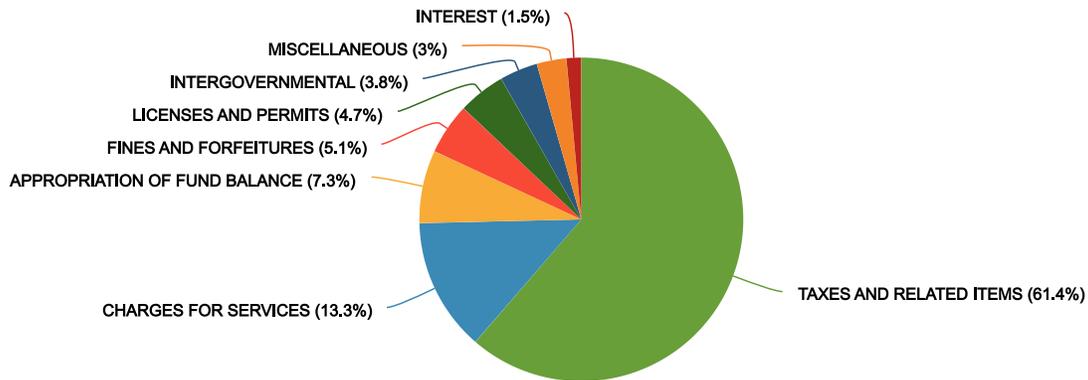
Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Recreation Mgmt Software Maintenance	\$10,725	\$11,000		\$11,300	2.7%
K-9 Police Unit	\$3,817	\$6,000	\$11,196	\$6,000	0%
Total MATERIALS & SUPPLIES:	\$10,292,413	\$12,132,867	\$4,994,169	\$11,783,397	-2.9%
DIRECT COSTS					
Ambulance Service Contract	\$780,982	\$816,125	\$408,060	\$856,931	5%
Arbitration Hearing		\$75,000		\$75,000	0%
Consultants	\$136,899	\$1,442,200	\$149,691	\$477,675	-66.9%
Financial and Auditing Costs	\$106,817	\$108,932	\$108,932	\$112,150	3%
Humane Society	\$44,892	\$45,132	\$22,686	\$52,892	17.2%
Laundry and Dry Cleaning	\$1,167	\$1,100	\$604	\$1,150	4.5%
Legal Services	\$18,559	\$114,836	\$4,355	\$92,500	-19.5%
Meals	\$52,617	\$50,500	\$20,917	\$58,500	15.8%
Medical Examinations	\$31,122	\$60,000	\$1,146	\$70,000	16.7%
Public Relations	\$1,087	\$2,000		\$2,000	0%
Public Stenographer	\$13,186	\$26,100	\$5,529	\$25,650	-1.7%
Service Contracts	\$1,337,290	\$1,816,114	\$736,863	\$1,869,696	3%
Weather Service	\$1,950	\$1,970	\$1,950	\$1,970	0%
Bus Transportation	\$130,911	\$189,095	\$133,429	\$229,260	21.2%
Athletic Officials-WAO	\$40,744	\$47,000	\$25,833	\$47,000	0%
Fingerprint Record Searches	\$9,500	\$7,000	\$4,650	\$8,000	14.3%
Waste Disposal Haul away	\$984,335	\$999,749	\$338,680	\$1,328,551	32.9%
Program Services	\$1,051,317	\$1,805,226	\$675,759	\$1,560,123	-13.6%
Exterminating Services	\$33,439	\$30,145	\$19,714	\$44,195	46.6%
City Historian Services	\$6,476	\$18,000	\$129	\$18,000	0%
Intergovernmental Relations	\$1,500	\$2,000	\$134	\$2,000	0%
Hearing Officers		\$5,700		\$5,700	0%
White Plains School Gasoline Charges	\$33,060	\$40,125	\$15,965	\$37,125	-7.5%
Hockey Officials Association	\$18,118	\$18,000	\$2,470	\$19,000	5.6%
Custodian Fee-Banks	\$39,066	\$30,000	\$22,876	\$56,000	86.7%
Network Support and Service	\$105,578	\$120,000	\$141,208	\$132,308	10.3%
Labor Counsel	\$20,973	\$237,319	\$7,120	\$150,000	-36.8%
Civil Service Exam Administration	\$171	\$1,500	\$2,153	\$3,000	100%
Fire/Police Exam Administration	\$29,296	\$55,000	\$11,536	\$55,000	0%
Basketball Officials Assn	\$28,636	\$22,500	\$9,500	\$26,000	15.6%
Red Light Camera Contract	\$796,550	\$810,000	\$337,500	\$810,000	0%
On Line Subscription Service	\$113,419	\$100,000	\$70,302	\$110,000	10%
Ticket Collection Contract	\$366,733	\$400,000	\$126,191	\$400,000	0%
In Rem - Foreclosure Costs		\$30,000		\$30,000	0%
Towing	\$26,465	\$33,000	\$17,625	\$37,000	12.1%
General Liability Premium	\$53,254	\$110,250	\$100,656	\$107,000	-2.9%
Judicial Liability Insurance		\$2,000		\$2,000	0%
Legal Judgements - Tax Certoriaris	\$959,390	\$1,700,000	\$381,051	\$1,700,000	0%
Taxes on City Property	\$500,950	\$519,700	\$8,996	\$566,000	8.9%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Rent Abatements	\$27,387	\$50,000	\$13,354	\$50,000	0%
Celebrations-Entertainment	\$1,878	\$4,750	\$1,237	\$5,000	5.3%
Special Events	\$53,084	\$370,980	\$12,474	\$90,000	-75.7%
July 4th Celebration	\$456	\$49,000	\$51,483	\$64,014	30.6%
Summer Music Festival	\$41,758	\$47,000	\$24,563	\$47,000	0%
Business Improvement District Services	\$900,000	\$900,000	\$900,000	\$900,000	0%
Slater Center	\$226,000	\$226,000	\$113,000	\$226,000	0%
Self Insurance Fund Contribution	\$6,299,074	\$5,264,494	\$5,264,494	\$5,264,537	0%
Aging Services Grant		\$8,500		\$8,500	0%
Crime Control Planning	\$8,153	\$20,000	\$6,730	\$20,000	0%
Procedural Revenue-Tax Assessment	\$16,500	\$275,500	\$10,000	\$100,000	-63.7%
NYS Emerg Tenants Prot Act Admin Charges	\$47,780	\$50,000	\$50,000	\$50,000	0%
Armory Contract Charges	\$283,653	\$270,000	\$157,500	\$270,000	0%
Credit Card Fees	\$744,081	\$792,000	\$334,067	\$792,000	0%
Total DIRECT COSTS:	\$16,526,250	\$20,221,542	\$10,853,109	\$19,066,427	-5.7%
EQUIPMENT					
Passenger Vehicle	\$31,494	\$135,000	\$82,557		N/A
Police Vehicles	\$257,675	\$1,039,718	\$489,330	\$575,000	-44.7%
Light Duty Vehicle	\$632,829	\$1,169,163	\$615,035	\$485,000	-58.5%
Heavy Duty Vehicles	\$81,242	\$18,000		\$85,000	372.2%
Mowers				\$25,000	N/A
Miscellaneous Rolling Stock				\$60,000	N/A
Furniture and Fixtures	\$11,329	\$61,374	\$8,177	\$19,200	-68.7%
Copiers	\$662	\$12,654	\$11,497	\$5,434	-57.1%
Computer Peripheral Equipment	\$11,599	\$18,527	\$4,884	\$17,250	-6.9%
Personal Computers	\$62,227	\$94,883		\$94,773	-0.1%
CPU and Servers	\$997	\$1,000		\$1,000	0%
Recreational Equipment	\$1,502	\$3,200		\$3,200	0%
Security Equipment		\$5,000	\$5,000	\$5,000	0%
Other Equipment-Machinery	\$23,910	\$118,311	\$47,011	\$10,298	-91.3%
Mobile Radios	\$10,612	\$21,913	\$4,640	\$22,413	2.3%
Fire Station Furnishings	\$7,192	\$10,000		\$11,000	10%
Other Equipment-Tools	\$13,839	\$8,500	\$5,925	\$12,450	46.5%
Protective Services Equipment	\$42,257	\$98,442	\$12,690	\$72,755	-26.1%
Building/Facility Enhancement	\$4,724	\$24,000	\$356	\$20,300	-15.4%
Traffic Control Equipment	\$14,922	\$22,550	\$4,253	\$22,500	-0.2%
Refuse Trucks				\$85,000	N/A
Total EQUIPMENT:	\$1,209,013	\$2,862,235	\$1,291,354	\$1,632,573	-43%
OTHER FINANCIAL USES					
To Special Revenue Fund-Library Fund Contribution	\$6,985,708	\$7,132,209	\$2,109,341	\$7,151,358	0.3%
To Debt Service Fund-General Fund Contribution	\$13,350,496	\$14,205,402	\$4,602,787	\$14,793,260	4.1%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
To CPF-General Fund Contribution	\$2,307,213	\$1,131,250	\$1,131,250		N/A
Reserve for Financing		\$8,751,239		\$1,709,274	-80.5%
Total OTHER FINANCIAL USES:	\$22,643,417	\$31,220,100	\$7,843,378	\$23,653,892	-24.2%
Total Expense Objects:	\$197,482,264	\$217,305,722	\$98,445,232	\$219,520,989	1%

General Fund Revenues by Source of Revenue

FY2025-26 Revenues by Revenue Source



Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Revenue Source					
TAXES AND RELATED ITEMS					
Property Tax Levy	\$66,332,444	\$68,004,565	\$67,926,590	\$69,519,174	2.2%
Interest - Penalty	\$297,268	\$300,000	\$193,168	\$300,000	0%
Prior Year Property Tax Collection	\$42,680	\$200,000	-\$1,464	\$200,000	0%
Business Improvement District Assessments	\$900,000	\$900,000	\$900,000	\$900,000	0%
In Lieu - 150 Lake Street	\$15,677	\$15,800	\$15,904	\$15,800	0%
In Lieu - 70 Ferris Ave	\$23,409	\$16,000		\$16,000	0%
In Lieu - The Prelude	\$16,777	\$16,000		\$16,000	0%
In Lieu - White Plains HA	\$42,172	\$29,000		\$29,000	0%
In Lieu - 120 Lake Street	\$12,211	\$12,000		\$12,000	0%
In Lieu - 86 Dekalb Ave	\$21,812	\$10,000		\$10,000	0%
In Lieu - 440 Hamilton Ave	\$157,271	\$195,344	\$195,344	\$225,243	15.3%
In Lieu - Hamilton Green	\$98,890	\$101,335	\$101,335	\$103,862	2.5%
In Lieu - Arthouse White Plains	\$122,719	\$129,415	\$64,708	\$143,905	11.2%
In Lieu - Lmv II Mmp Holdings LP	\$214,461	\$256,389	\$128,195	\$300,324	17.1%
In Lieu - Power Authority State of NY	\$81,231	\$77,730	\$77,730	\$79,668	2.5%
In Lieu - TB White Plains	\$153,697	\$157,496	\$157,496	\$161,424	2.5%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
In Lieu - Hale White Plains Owner LLC	\$35,744	\$83,021	\$41,511	\$102,611	23.6%
In Lieu - Cohen Brothers	\$265,693	\$272,261	\$272,261	\$279,051	2.5%
In Lieu - 25 N. Lexington Ave	\$95,316	\$146,508	\$73,254	\$275,297	87.9%
In Lieu- 250 Mamaroneck Ave	\$95,316	\$107,439	\$53,720	\$125,135	16.5%
In Lieu - Bank St Commons		\$170,926	\$85,463	\$187,703	9.8%
In Lieu - Fortunoff		\$22,184	\$22,184	\$25,027	12.8%
In Lieu - RMS Bdwy-51 S Bdwy	\$32,407	\$33,208	\$33,208	\$65,070	95.9%
In Lieu - Kensico Terrace LLC	\$7,506	\$7,081	\$7,081	\$7,258	2.5%
In Lieu - 1133 West. Ave		\$158,717	\$79,359	\$187,703	18.3%
In Lieu - LCOR 55 Bank St.	\$140,889	\$144,371	\$72,186	\$147,972	2.5%
Sales Tax	\$57,543,638	\$56,000,000	\$29,292,664	\$57,540,000	2.8%
Hotel Occupancy Tax	\$1,403,828	\$1,375,000	\$669,686	\$1,415,000	2.9%
Adult Use Cannabis Tax	\$100,268		\$163,859	\$680,000	N/A
Utility Gross Receipts-New York Telephone	\$23,178	\$25,000	\$9,312	\$25,000	0%
Utility Gross Receipts-Consolidated Edison	\$1,202,599	\$1,100,000	\$583,686	\$1,200,000	9.1%
Utility Gross Receipts - Other	\$274,193	\$200,000	\$51,199	\$200,000	0%
Allowance for Uncollected Taxes	-\$1,041	-\$22,000			N/A
White Plains School Tax Penalty	\$219,295	\$140,000	\$25,929	\$140,000	0%
In Lieu - Trinity Brookfield Cmmns	\$22,520	\$22,500	\$23,058	\$22,500	0%
In Lieu - Kingsley House	\$44,533	\$31,000		\$31,000	0%
Total TAXES AND RELATED ITEMS:	\$130,038,605	\$130,438,290	\$101,318,622	\$134,688,727	3.3%
INTERGOVERNMENTAL					
Federal Emergency Management Assistance	\$27,049				N/A
HUD-CD Block Grant	\$87,700	\$87,950	\$23,000	\$87,950	0%
Federal Relief Aid		\$126,425	\$6,470		N/A
Senior Citizens III-B	\$17,209	\$21,000	\$6,237	\$21,000	0%
US DOJ Bullet Vest Program	\$4,205	\$24,750		\$33,000	33.3%
NYS Criminal Justice Service	\$3,679	\$8,250		\$11,000	33.3%
Aid and Incentives for Municipalities	\$5,463,256	\$6,097,657	\$1,587,203	\$6,097,657	0%
F.B.I. (West. Cty Violent Crime Taskforce)	\$32,020		\$12,655		N/A
Youth Program State Aid	\$27,819	\$30,519	\$15,259	\$29,139	-4.5%
Arterial Highway Maintenance	\$28,050	\$28,050	\$14,025	\$28,050	0%
NYS Energy Research & Development Authority	\$30,000	\$20,517	\$20,517	\$277,500	1,252.5%
Mental Health	\$13,943	\$15,000	\$5,142	\$15,000	0%
Commodity Funding	\$6,262	\$6,200	\$3,100	\$6,200	0%
NYS Unified Court System	\$73,387	\$65,000	\$65,000	\$65,000	0%
New York State Grant	\$22,431	\$55,532			N/A
Mortgage Tax	\$1,688,021	\$1,675,000	\$622,124	\$1,650,000	-1.5%
Nutrition Program Title IIIC	\$35,950	\$35,200	\$17,600	\$35,200	0%
Stop DWI/Seas Program	\$13,542	\$8,400	\$1,621		N/A
Total INTERGOVERNMENTAL:	\$7,574,524	\$8,305,450	\$2,399,953	\$8,356,696	0.6%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
CHARGES FOR SERVICES					
Snow Removal	\$109,612	\$111,804		\$114,040	2%
Prisoner Transportation		\$125,000		\$195,000	56%
White Plains School Tax-Assessments	\$40,000	\$40,000	\$40,000	\$40,000	0%
White Plains School Civil Service	\$12,000	\$12,000	\$12,000	\$12,000	0%
White Plains School Police Services	\$8,000	\$8,000	\$7,500	\$8,000	0%
White Plains School Gas Reimbursemt	\$33,060	\$40,125	\$15,965	\$37,125	-7.5%
White Plains HA Payroll Services	\$4,000	\$4,000	\$4,000	\$4,000	0%
Civil Service Exam Fees	\$38,528	\$45,000	\$5,000	\$30,000	-33.3%
Civil Service Non Compliance Application Fee	\$1,475	\$1,000	\$475	\$1,000	0%
Water Fund General Government	\$1,741,082	\$1,892,476	\$1,892,476	\$2,149,764	13.6%
Sewer Rent Fund GF Services	\$893,087	\$918,604	\$918,604	\$946,756	3.1%
Parking Meter Fees	\$10,049,127	\$11,130,556	\$5,583,171	\$11,462,206	3%
Key Meter Collections	\$6,000	\$2,000	\$2,000	\$2,000	0%
Meter Bag Rentals	\$379,979	\$282,000	\$220,870	\$300,000	6.4%
Permit - Day	\$4,720,293	\$4,689,500	\$4,186,872	\$5,247,400	11.9%
Permit - Night	\$56,491	\$56,950	\$37,972	\$56,950	0%
Permit - Weekend	\$143,774	\$140,600	\$105,471	\$140,600	0%
Permit - 24 Hour	\$1,419,689	\$1,434,000	\$1,112,691	\$1,547,935	7.9%
Permit - Motorcycle	\$6,578	\$6,600	\$4,901	\$6,600	0%
Permit - Temporary	\$2,328	\$200	\$1,464	\$200	0%
Permit - Replacement	\$12,983	\$8,000	\$7,894	\$8,000	0%
Permit - Commercial	\$59,788	\$57,800	\$51,610	\$57,800	0%
Permit-Resident Evening & Weekend	\$1,500	\$1,800	\$675	\$1,800	0%
Valet Permit	\$300	\$8,900	\$1,300	\$8,900	0%
Engineer Inspection Fee	\$169,460	\$40,000	\$538,580	\$40,000	0%
Community Development	\$41,400	\$39,652	\$40,000	\$41,500	4.7%
Urban Renewal Agency	\$20,536	\$12,350	\$9,776	\$12,350	0%
Building Code Enforcement Fee	\$252,702	\$250,000	\$181,538	\$250,000	0%
Cobra Hi Administrative Fee		\$50		\$50	0%
Neglected Property 5% Surcharge	\$169	\$150	\$1,627	\$350	133.3%
Vital Record Certificates	\$122,640	\$119,000	\$60,794	\$123,000	3.4%
Public Works-Public Refuse	\$60,000	\$60,000		\$60,000	0%
Public Works-Shopping Cart Removal	\$12,850	\$16,800	\$6,210	\$15,000	-10.7%
Genealogical Searches	\$1,726	\$450	\$439	\$450	0%
Storage	\$49,590	\$50,000	\$11,260	\$50,000	0%
Police Contract Services	\$2,868,959	\$2,038,411	\$1,289,651	\$2,142,236	5.1%
Police Records	\$17,985	\$30,000	\$11,093	\$20,000	-33.3%
Towing	\$87,585	\$87,000	\$51,170	\$90,000	3.4%
Fire Records		\$200		\$200	0%
Fingerprinting	\$15,275	\$16,000	\$10,050	\$16,000	0%
Fire Contract Services	\$101,108	\$74,214	\$112,578	\$129,903	75%
Miscellaneous Reimbursements	\$323,373	\$375,000	\$12,463	\$385,000	2.7%

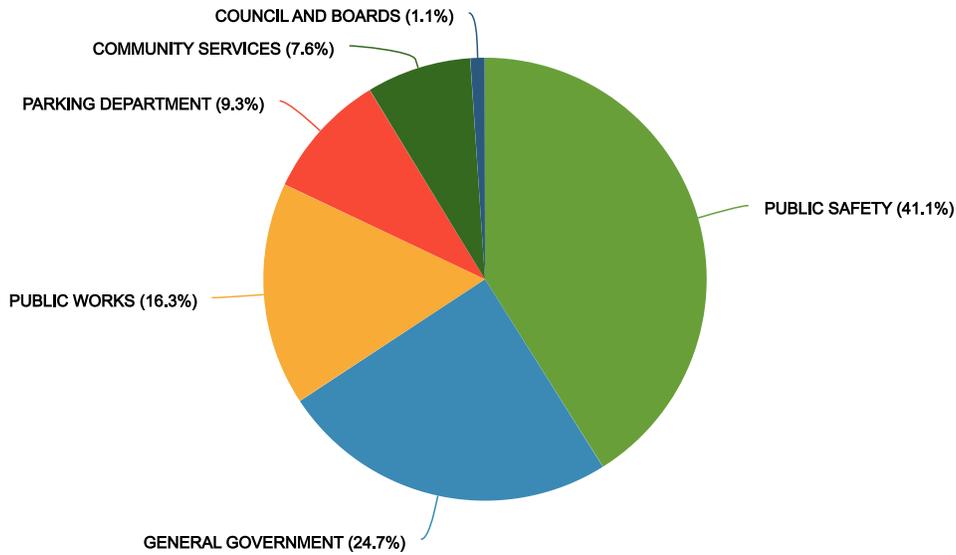
Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Youth Bureau Camp Fees	\$55,168	\$90,640	\$148,715	\$125,000	37.9%
Youth After School Fees	\$964,046	\$870,000	\$351,062	\$902,625	3.8%
Recreation Permits	\$2,800				N/A
Recreation Special Interest Programs	\$123,796	\$96,000	\$70,743	\$96,000	0%
Recreation Tennis-Permits	\$43,242	\$41,000	\$7,100	\$41,000	0%
Camp Fees	\$614,905	\$604,000	\$550,443	\$666,400	10.3%
Recreation Youth Sports League	\$128,192	\$110,000	\$106,822	\$112,000	1.8%
Recreation League Entry Fees	\$94,735	\$95,000	\$34,400	\$95,000	0%
Recreation Field Rental	\$50,402	\$45,800	\$21,727	\$46,000	0.4%
Recreation Concessions	\$3,750	\$3,750	\$1,000	\$3,750	0%
Recreation Swim Instructions	\$68,838	\$65,000	\$50,783	\$65,000	0%
Recreation Swim Recreation	\$35,143	\$30,000	\$16,337	\$32,000	6.7%
Recreation Skating Admission Fee	\$99,516	\$92,000	\$46,701	\$92,000	0%
Recreation Skating Rink Rental	\$76,180	\$50,000	\$27,504	\$50,000	0%
Recreation Skating Group Instruction	\$83,143	\$85,000	\$48,418	\$85,000	0%
Recreation Ice Hockey Leagues	\$187,585	\$190,000	\$232,738	\$210,000	10.5%
Recreation Locker Rentals	\$37	\$50			N/A
Recreation Special Interest Camps	\$30,613	\$30,000	\$26,284	\$30,000	0%
Garden Plots	\$2,860	\$3,000		\$3,750	25%
Ice Skate Rentals/Maintenance	\$43,000	\$35,000	\$19,050	\$37,000	5.7%
Recreation Tennis-Daily Fees	\$21,717	\$20,000	\$13,167	\$20,000	0%
Recreation Tennis-Concession	\$176,097	\$175,887	\$92,341	\$193,800	10.2%
White Plains City Center-Parking Sec and Enf	\$388,031	\$334,020	\$237,062	\$505,902	51.5%
Total CHARGES FOR SERVICES:	\$27,178,825	\$27,292,339	\$18,652,535	\$29,166,342	6.9%
LICENSES AND PERMITS					
Cable Franchise Fees	\$838,426	\$837,500	\$335,015	\$820,000	-2.1%
Fiber Optic Franchise Fee	\$155,216	\$114,000	\$54,702	\$120,000	5.3%
Fire Inspection Certificates	\$887,727	\$916,831	\$795,896	\$916,831	0%
Marriage Licenses	\$1,950	\$3,600	\$1,253	\$3,600	0%
International Open Air Market		\$3,200	\$3,200	\$3,700	15.6%
Occupational Licenses	\$2,075	\$3,000	\$2,825	\$3,000	0%
Bingo Licenses	\$1,077	\$1,000	\$715	\$1,000	0%
Dog Licenses	\$5,482	\$6,000	\$2,830	\$6,000	0%
Transient Merchant - Shows	\$510	\$255		\$255	0%
Games of Chance	\$509	\$300	\$26	\$300	0%
Conduit Occupancy Fee	\$6,711	\$6,711	\$7,270	\$6,711	0%
Kitchen Annual Renewal	\$12,625	\$11,500	\$10,250	\$12,050	4.8%
Building Permits	\$6,750,157	\$4,300,000	\$2,727,227	\$4,200,000	-2.3%
Elevator Annual Renewal	\$255,820	\$250,000	\$247,155	\$250,000	0%
Elevator Inspection Certificate	\$75	\$25		\$25	0%
Signs and Awnings	\$62,665	\$61,000	\$3,725	\$61,000	0%
Rooming House Licenses	\$2,200	\$3,150	\$100	\$2,600	-17.5%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Plumbing Permits	\$1,220,025	\$750,000	\$221,140	\$650,000	-13.3%
Hoist Permits	\$6,000	\$7,600	\$3,000	\$6,500	-14.5%
Hoist Licenses	\$9,000	\$6,000	\$1,300	\$6,000	0%
Rental Housing License	\$40,473	\$5,500	\$14,518	\$17,500	218.2%
Zoning Filing Fees	\$121,399	\$160,000	\$70,853	\$154,000	-3.7%
Electrical Permits-Fees	\$921,478	\$650,000	\$407,931	\$705,000	8.5%
Boiler Annual Renewal	\$51,550	\$37,000	\$5,300	\$51,000	37.8%
Street Openings	\$589,205	\$367,500	\$205,260	\$400,000	8.8%
Street Obstructions	\$1,089,964	\$866,250	\$625,013	\$866,250	0%
Sidewalks-Curbs-Driveways	\$31,594	\$42,000	\$110,425	\$42,000	0%
Street Vaults	\$98,000	\$90,000	\$70,000	\$90,000	0%
Subdivision Filing Fees	\$2,000	\$150,000		\$150,000	0%
Sidewalk Cafe	\$71,198	\$50,000	\$1,840	\$55,000	10%
Storm Water MS4 Permits	\$92,650	\$60,000	\$34,360	\$70,000	16.7%
Gardeners	\$9,750	\$8,000	\$1,500	\$8,000	0%
Antennas		\$500		\$500	0%
Taxi and Operators	\$64,510	\$93,000	\$49,009	\$50,000	-46.2%
Cabaret Licenses	\$21,250	\$15,000	\$16,250	\$30,000	100%
Towing Medallions	\$50,000	\$50,000		\$50,000	0%
Laundry Coin Operator	\$1,250	\$1,800	\$1,700	\$2,200	22.2%
Sound Devices	\$775	\$800	\$950	\$1,100	37.5%
Station Engineer License	\$24,100	\$11,000	\$11,945	\$18,000	63.6%
Refrigerator Operators License	\$4,400	\$2,800	\$2,400	\$4,000	42.9%
Hazard Alarm Registration	\$117,075	\$125,000	\$7,250	\$120,000	-4%
Finishing Shop Permits	\$30	\$50		\$40	-20%
TCO Permit-Fees	\$365,425	\$275,000	\$43,650	\$225,000	-18.2%
Certificate Occupancy Permits	\$38,895	\$32,000	\$2,820	\$27,000	-15.6%
Filming Fees & Permits	\$116,400	\$100,000	\$48,528	\$120,000	20%
Total LICENSES AND PERMITS:	\$14,141,619	\$10,474,872	\$6,149,129	\$10,326,162	-1.4%
FINES AND FORFEITURES					
Overtime Parking Notices	\$37,850	\$36,600	\$18,281	\$36,600	0%
Parking Fines	\$7,994,005	\$7,965,000	\$4,032,955	\$8,507,600	6.8%
Forfeited Deposits		\$300		\$300	0%
Hazard Alarm - Fines	\$52,050	\$60,000	\$36,400	\$60,000	0%
Red Light Fees	\$1,366,612	\$1,444,500	\$689,444	\$1,331,606	-7.8%
Fines and Bail Court	\$898,184	\$800,000	\$343,987	\$850,000	6.3%
Parking Fines - Refund	-\$525		-\$90		N/A
School Bus Fines				\$455,000	N/A
Total FINES AND FORFEITURES:	\$10,348,176	\$10,306,400	\$5,120,976	\$11,241,106	9.1%
MISCELLANEOUS					
Tenant Emergency Protection Act	\$95,520	\$94,000	\$94,000	\$94,000	0%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Developers Contributions/Fees	\$2,517,513	\$3,532,910	\$660,000	\$2,270,789	-35.7%
Contributions	\$32,491	\$28,650	\$25,094	\$62,350	117.6%
Books and Pamphlets			\$19		N/A
Maps	\$5,759	\$3,710	\$2,428	\$3,900	5.1%
Scrap Sales	\$29,597	\$8,000	\$6,554	\$16,000	100%
Unclaimed Property	\$2,250		\$10,900		N/A
Sale of Rolling Stock	\$161,460	\$175,000	\$89,425	\$175,000	0%
Seized Property	\$18,173	\$10,000	\$11,653	\$11,000	10%
Other Minor Sales	\$74,623	\$70,250	\$11,535	\$70,250	0%
Workers Compensation	\$204,927	\$97,000	\$56,404	\$122,000	25.8%
Liability Insurance Claims	\$60,384	\$48,000	\$14,991	\$32,500	-32.3%
Seniors Contribution for Meals	\$14,424	\$12,000	\$7,283	\$12,000	0%
Seniors Prgm Materials Fees	\$14,257	\$10,000	\$11,316	\$10,000	0%
Seniors Trip Fees	\$32,023	\$18,000	\$29,454	\$25,000	38.9%
Advertising Revenues	\$204,608	\$208,700	\$143,712	\$150,651	-27.8%
Lease Payment Other	\$67,434	\$84,898	\$34,995	\$85,176	0.3%
White Plains Hospital Lease	\$853,863	\$884,025	\$207,106	\$891,568	0.9%
Certified Copies	\$4,174	\$6,500	\$3,477	\$5,200	-20%
Rental Renaissance Plaza	\$160,395	\$146,480	\$62,113	\$166,480	13.7%
Rental Real Property	\$1,809,375	\$1,874,561	\$1,127,766	\$1,881,261	0.4%
Refund Prior Year Expenditures	\$296,565	\$150,000	\$147,993	\$150,000	0%
Other	\$381,758	\$306,450	\$157,963	\$251,129	-18.1%
Total MISCELLANEOUS:	\$7,041,571	\$7,769,134	\$2,916,181	\$6,486,254	-16.5%
INTEREST					
Interest Revenue	\$3,836,260	\$2,250,000	\$2,090,518	\$3,150,000	40%
Interest - General	\$130,641	\$50,000	\$54,959	\$95,000	90%
Total INTEREST:	\$3,966,901	\$2,300,000	\$2,145,477	\$3,245,000	41.1%
APPROPRIATION OF FUND BALANCE					
Capital Project Unused Funds	\$3,064				N/A
Appropriated Open Space Reserve Fund Balance		\$120,000		\$120,000	0%
Appropriated Tax Cert Fund Balance		\$1,700,000		\$1,700,000	0%
Appropriation Fund Balance Prior Year Encumbrance		\$3,277,285			N/A
Appropriated Fund Balance		\$15,321,952		\$14,190,702	-7.4%
Total APPROPRIATION OF FUND BALANCE:	\$3,064	\$20,419,237		\$16,010,702	-21.6%
Total Revenue Source:	\$200,293,285	\$217,305,722	\$138,702,874	\$219,520,989	1%

General Fund Expenditures by Program and Department

FY2025-26 Expenditures by Program and Department

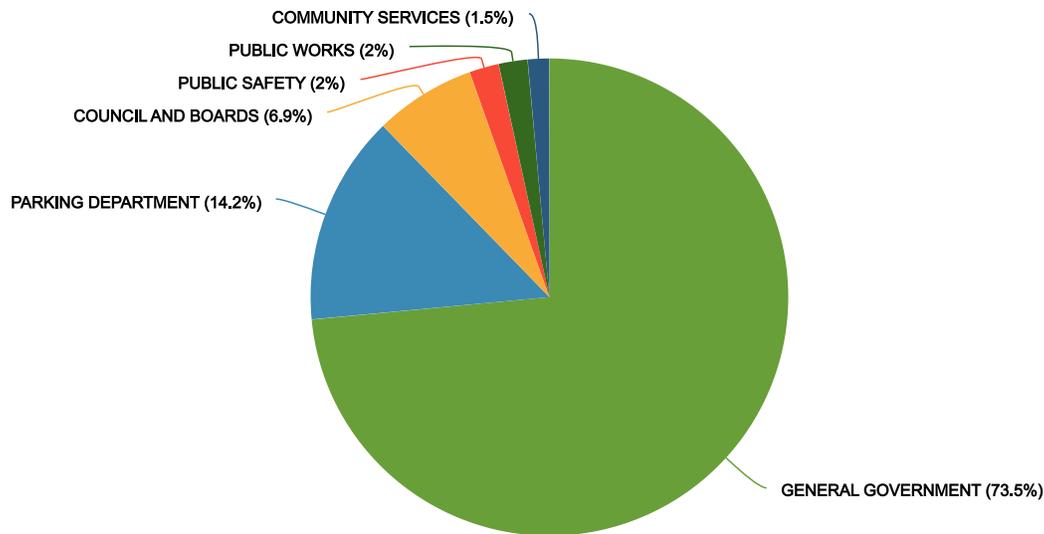


Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Expenditures					
COUNCIL AND BOARDS					
COMMON COUNCIL	\$387,122	\$9,178,546	\$200,085	\$2,229,170	-75.7%
CITY COURT	\$26,706	\$33,500	\$18,543	\$38,250	14.2%
BOARD OF ASSESSMENT REV	\$19,343	\$19,871		\$20,184	1.6%
ZONING APPEALS BOARD	\$4,522	\$6,154	\$2,933	\$6,064	-1.5%
REAL ESTATE COMMITTEE		\$3,025		\$3,025	0%
BOARD OF ETHICS		\$300		\$300	0%
WP HOUSING AUTHORITY BOARD	\$10,503	\$10,532	\$5,397	\$10,814	2.7%
Total COUNCIL AND BOARDS:	\$448,196	\$9,251,928	\$226,958	\$2,307,807	-75.1%
GENERAL GOVERNMENT					
OFFICE OF THE MAYOR	\$842,890	\$1,369,979	\$452,412	\$1,073,191	-21.7%
CITY CLERK OFFICE	\$755,003	\$860,960	\$347,552	\$888,581	3.2%
LAW DEPARTMENT	\$1,601,010	\$3,975,182	\$873,234	\$3,162,839	-20.4%
ASSESSOR OFFICE	\$739,328	\$976,253	\$372,004	\$876,240	-10.2%
FINANCE DEPARTMENT	\$36,163,493	\$36,981,316	\$20,142,286	\$38,867,905	5.1%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
BUDGET DEPARTMENT	\$2,810,227	\$1,776,249	\$1,351,968	\$600,291	-66.2%
INFORMATION TECHNOLOGY	\$1,740,470	\$1,823,296	\$1,096,846	\$1,685,301	-7.6%
PURCHASE DEPARTMENT	\$741,631	\$723,910	\$344,776	\$777,745	7.4%
PLANNING DEPARTMENT	\$1,237,347	\$1,263,691	\$627,686	\$1,353,629	7.1%
BUILDING DEPARTMENT	\$3,465,203	\$3,674,753	\$1,748,697	\$3,760,352	2.3%
PERSONNEL DEPARTMENT	\$919,424	\$1,059,412	\$432,400	\$1,099,824	3.8%
Total GENERAL GOVERNMENT:	\$51,016,027	\$54,485,001	\$27,789,862	\$54,145,898	-0.6%
PUBLIC WORKS					
BUREAU OF ADMINISTRATION	\$1,969,533	\$1,957,762	\$1,008,141	\$2,281,135	16.5%
BUREAU OF ENGINEERING	\$2,817,740	\$2,503,815	\$1,157,468	\$2,644,251	5.6%
BUREAU OF BUILDING MAINT	\$5,198,621	\$5,763,295	\$2,466,699	\$5,441,723	-5.6%
BUREAU OF GARAGE AND SHOP	\$2,649,005	\$2,853,902	\$1,470,954	\$2,797,081	-2%
BUREAU OF STORM WATER	\$131,669	\$144,697	\$67,610	\$167,054	15.5%
BUREAU OF HIGHWAYS	\$9,332,465	\$10,061,152	\$4,344,502	\$10,278,976	2.2%
PARKS MAINTENANCE BUREAU	\$2,360,840	\$2,516,535	\$1,164,078	\$2,573,035	2.2%
BUREAU OF SANITATION	\$8,622,569	\$9,021,001	\$4,187,764	\$9,592,012	6.3%
Total PUBLIC WORKS:	\$33,082,441	\$34,822,159	\$15,867,214	\$35,775,267	2.7%
PUBLIC SAFETY					
PUBLIC SAFETY ADMINSTRTN	\$1,917,866	\$1,982,915	\$1,168,356	\$2,120,528	6.9%
FIRE DEPARTMENT	\$33,014,861	\$34,172,216	\$16,665,900	\$36,522,734	6.9%
POLICE DEPARTMENT	\$44,615,351	\$47,099,519	\$22,431,406	\$51,528,905	9.4%
Total PUBLIC SAFETY:	\$79,548,079	\$83,254,650	\$40,265,662	\$90,172,167	8.3%
COMMUNITY SERVICES					
PUBLIC LIBRARY	\$6,985,708	\$7,132,209	\$2,109,341	\$7,151,358	0.3%
RECREATION AND PARKS	\$4,458,277	\$5,222,214	\$2,790,138	\$5,476,213	4.9%
YOUTH BUREAU	\$3,392,903	\$3,705,256	\$1,757,042	\$4,144,926	11.9%
Total COMMUNITY SERVICES:	\$14,836,889	\$16,059,679	\$6,656,521	\$16,772,497	4.4%
PARKING DEPARTMENT					
CPD GENERAL OPERATIONS	\$9,764,100	\$9,951,866	\$3,258,496	\$9,914,119	-0.4%
CPD GARAGES	\$2,049,861	\$2,444,406	\$1,029,357	\$2,558,369	4.7%
CPD PARKING LOTS	\$246,789	\$269,793	\$96,854	\$274,642	1.8%
CPD VIOLATIONS BUREAU	\$1,868,143	\$1,817,280	\$798,725	\$1,950,358	7.3%
CPD ENFORCEMENT GENRL PARKING	\$2,726,265	\$3,008,269	\$1,413,026	\$3,222,842	7.1%
CPD CITY CENTER ENFORCEMENT	\$381,667	\$399,589	\$233,721	\$504,872	26.3%
CPD TRAFFIC	\$1,513,808	\$1,541,102	\$808,835	\$1,922,151	24.7%
Total PARKING DEPARTMENT:	\$18,550,632	\$19,432,305	\$7,639,015	\$20,347,353	4.7%
Total Expenditures:	\$197,482,264	\$217,305,722	\$98,445,232	\$219,520,989	1%

General Fund Revenues by Program and Department

FY2025-26 Revenues by Program and Department

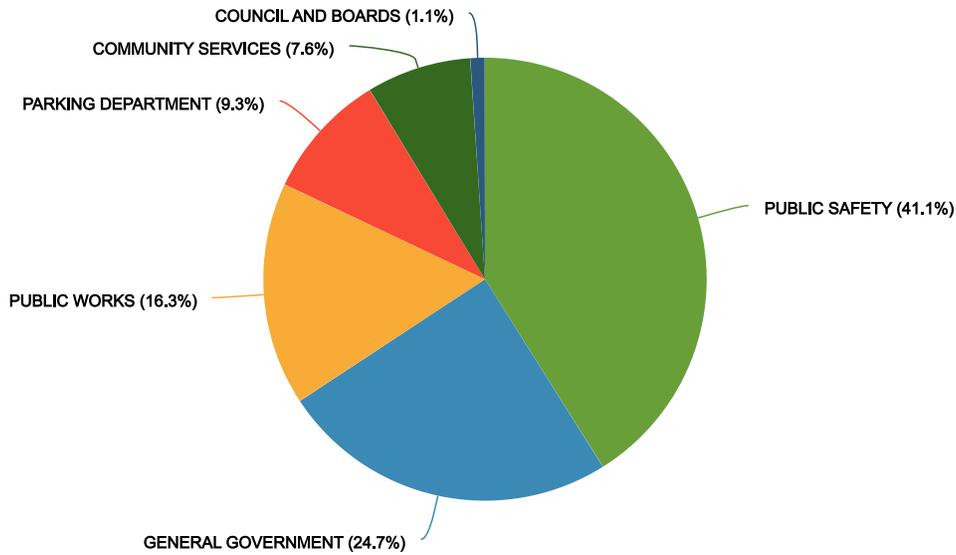


Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Revenue					
COUNCIL AND BOARDS					
COMMON COUNCIL	\$23,889	\$17,467,987		\$14,190,702	-18.8%
CITY COURT	\$898,184	\$800,000	\$343,987	\$850,000	6.3%
Total COUNCIL AND BOARDS:	\$922,074	\$18,267,987	\$343,987	\$15,040,702	-17.7%
GENERAL GOVERNMENT					
OFFICE OF THE MAYOR	\$116,400	\$100,000	\$48,528	\$120,000	20%
CITY CLERK OFFICE	\$137,935	\$135,105	\$69,654	\$139,434	3.2%
LAW DEPARTMENT	\$4,825	\$5,500	\$40	\$5,500	0%
ASSESSOR OFFICE	\$4,867	\$4,180	\$2,560	\$4,380	4.8%
FINANCE DEPARTMENT	\$147,520,141	\$150,848,659	\$109,637,024	\$153,901,513	2%
BUDGET DEPARTMENT	\$215				N/A
PURCHASE DEPARTMENT	\$249,852	\$245,000	\$111,860	\$245,000	0%
PLANNING DEPARTMENT	\$137,196	\$280,610	\$125,961	\$280,600	0%
BUILDING DEPARTMENT	\$10,177,999	\$6,819,975	\$3,969,511	\$6,645,925	-2.6%
PERSONNEL DEPARTMENT	\$52,003	\$58,000	\$17,475	\$43,000	-25.9%
Total GENERAL GOVERNMENT:	\$158,401,432	\$158,497,029	\$113,982,613	\$161,385,352	1.8%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
PUBLIC WORKS					
BUREAU OF ADMINISTRATION	\$2,234,969	\$1,695,475	\$1,122,864	\$1,691,126	-0.3%
BUREAU OF ENGINEERING	\$262,316	\$100,300	\$572,940	\$110,300	10%
BUREAU OF BUILDING MAINT	\$1,888,665	\$1,943,561	\$1,189,671	\$2,062,261	6.1%
BUREAU OF HIGHWAYS	\$168,349	\$156,604	\$19,375	\$158,840	1.4%
PARKS MAINTENANCE BUREAU	\$192,337	\$191,997	\$89,455	\$190,980	-0.5%
BUREAU OF SANITATION	\$90,891	\$68,000	\$7,176	\$76,300	12.2%
Total PUBLIC WORKS:	\$4,837,527	\$4,155,937	\$3,001,481	\$4,289,807	3.2%
PUBLIC SAFETY					
PUBLIC SAFETY ADMINISTRTRN	\$900	\$1,600	\$620	\$8,700	443.8%
FIRE DEPARTMENT	\$1,010,472	\$993,145	\$916,886	\$1,048,824	5.6%
POLICE DEPARTMENT	\$3,701,394	\$3,083,243	\$1,478,001	\$3,325,536	7.9%
Total PUBLIC SAFETY:	\$4,712,765	\$4,077,988	\$2,395,507	\$4,383,060	7.5%
COMMUNITY SERVICES					
RECREATION AND PARKS	\$2,099,331	\$2,091,962	\$1,481,520	\$2,086,750	-0.2%
YOUTH BUREAU	\$1,095,825	\$1,026,159	\$538,036	\$1,116,764	8.8%
Total COMMUNITY SERVICES:	\$3,195,156	\$3,118,121	\$2,019,556	\$3,203,514	2.7%
PARKING DEPARTMENT					
CPD GENERAL OPERATIONS	\$884,817	\$762,700	\$624,864	\$724,700	-5%
CPD GARAGES	\$11,139,719	\$11,435,248	\$7,625,277	\$12,429,754	8.7%
CPD PARKING LOTS	\$3,473,438	\$4,037,800	\$2,205,101	\$4,054,600	0.4%
CPD STREETS	\$2,816,141	\$3,055,681	\$1,520,050	\$3,055,681	0%
CPD VIOLATIONS BUREAU	\$9,501,921	\$9,544,500	\$4,740,106	\$10,429,206	9.3%
CPD CITY CENTER ENFORCEMENT	\$388,031	\$334,020	\$237,062	\$505,902	51.5%
CPD TRAFFIC	\$20,265	\$18,711	\$7,270	\$18,711	0%
Total PARKING DEPARTMENT:	\$28,224,332	\$29,188,660	\$16,959,731	\$31,218,554	7%
Total Revenue:	\$200,293,285	\$217,305,722	\$138,702,874	\$219,520,989	1%

General Fund Expenditures by Program and Organization

FY2025-26 Expenditures by Program and Organization



Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
Expenditures					
COUNCIL AND BOARDS					
CC POLICY FORMULATION - A001	\$387,122	\$427,307	\$200,085	\$519,896	21.7%
CC POLICY & BUDGET FORMULATION - A002		\$8,751,239		\$1,709,274	-80.5%
CITY COURT PROCEEDINGS - A003	\$26,706	\$33,500	\$18,543	\$38,250	14.2%
ASSESSMENT REVIEW - A004	\$19,343	\$19,871		\$20,184	1.6%
REVIEW OF ZONING APPEALS - A005	\$4,522	\$6,154	\$2,933	\$6,064	-1.5%
TAX PROPERTY MANAGEMENT - A038		\$3,025		\$3,025	0%
BOARD OF ETHICS - A040		\$300		\$300	0%
WP HOUSING AUTHORITY - A039	\$10,503	\$10,532	\$5,397	\$10,814	2.7%
Total COUNCIL AND BOARDS:	\$448,196	\$9,251,928	\$226,958	\$2,307,807	-75.1%
GENERAL GOVERNMENT					
MUNICIPAL MANAGEMENT - A007	\$842,890	\$1,369,979	\$452,412	\$1,073,191	-21.7%
CITY CLERK SERVICES - A009	\$667,516	\$767,159	\$346,588	\$791,725	3.2%
ELECTIONS - A010	\$87,486	\$93,801	\$964	\$96,856	3.3%
COUNSEL TO CITY - A011	\$1,299,993	\$2,418,723	\$657,037	\$2,150,848	-11.1%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
LITIGATION - A012	\$234,219	\$677,106	\$184,716	\$420,900	-37.8%
LABOR RELATIONS - A013	\$50,298	\$603,853	\$21,482	\$491,091	-18.7%
TAX ASSESSMENT REVIEW - A014	\$16,500	\$275,500	\$10,000	\$100,000	-63.7%
ESTABLISH/MAINTAIN ASSESSMENT ROLL - A015	\$739,328	\$976,253	\$372,004	\$876,240	-10.2%
FINANCIAL POLICY AND ADMINISTRATION - A017	\$712,470	\$699,156	\$360,514	\$798,304	14.2%
BOOKKEEPING & FINANCIAL REPORTING - A018	\$224,670	\$255,430	\$114,050	\$248,330	-2.8%
DISBURSEMENTS & PAYROLL - A019	\$615,544	\$655,616	\$315,121	\$665,477	1.5%
REVENUE COLLECTIONS - A020	\$583,285	\$651,075	\$291,570	\$818,220	25.7%
CITY-WIDE FINANCIAL ACTIVITIES - A021	\$34,027,525	\$34,720,039	\$19,061,032	\$36,337,574	4.7%
RESOURCE PLANNING & MANAGEMENT - A022	\$2,810,227	\$1,776,249	\$1,351,968	\$600,291	-66.2%
INFORMATION TECHNOLOGY - IS01	\$1,740,470	\$1,823,296	\$1,096,846	\$1,685,301	-7.6%
PURCHASING, STOCKROOM & WAREHOUSE - A025	\$682,725	\$723,460	\$344,776	\$777,445	7.5%
STOCK ROOM - A026	\$58,906	\$450		\$300	-33.3%
PLANNING SERVICES - F001	\$1,224,620	\$1,258,351	\$622,938	\$1,353,629	7.6%
CITY SUPPORT TO FEDERAL PROGRAMS - F022	\$4,772	\$2,004	\$1,780		N/A
CITY SUPPORT TO URA - F025	\$7,955	\$3,336	\$2,967		N/A
HOUSING CODE ENFORCEMENT - C007	\$720,500	\$698,918	\$361,007	\$714,554	2.2%
EQUIP/ENVIRONMENTAL CODE ENFORCEMENT - C008	\$1,347,055	\$1,421,345	\$679,449	\$1,468,391	3.3%
ENG. REVIEW/CONSTRUCTION CODE ENF. - C010	\$1,397,649	\$1,554,490	\$708,241	\$1,577,407	1.5%
PERSONNEL ADMINISTRATION - A029	\$289,919	\$334,190	\$151,152	\$328,472	-1.7%
CIVIL SERVICE ADMINISTRATION - A030	\$629,505	\$725,222	\$281,248	\$771,352	6.4%
Total GENERAL GOVERNMENT:	\$51,016,027	\$54,485,001	\$27,789,862	\$54,145,898	-0.6%
PUBLIC WORKS					
DPW PROGRAM MGMT. & ADMIN. - A032	\$1,969,533	\$1,957,762	\$1,008,141	\$2,281,135	16.5%
ENGINEERING SERVICES - F027	\$2,817,740	\$2,503,815	\$1,157,468	\$2,644,251	5.6%
DPW CITY-OWNED BLDG. MAINTENANCE - A033	\$3,329,775	\$3,624,293	\$1,466,732	\$3,619,575	-0.1%
DPW PUBLIC SAFETY BLDG MT - A035	\$1,524,164	\$1,659,422	\$802,745	\$1,372,224	-17.3%
SLATER BLDG MNTNC - A036	\$84,054	\$112,132	\$54,344	\$102,159	-8.9%
WPPAC BLDG MNTNC - A037	\$202,299	\$278,748	\$106,081	\$272,961	-2.1%
ETC BLDG MNTNC - A041	\$58,329	\$88,700	\$36,797	\$74,804	-15.7%
DPW ROLLING STOCK MAINTENANCE - A034	\$2,649,005	\$2,853,902	\$1,470,954	\$2,797,081	-2%
STORM WATER SYSTEM MAINTENANCE - C002	\$131,669	\$144,697	\$67,610	\$167,054	15.5%
STREET LIGHTING - B004	\$1,142,534	\$1,352,873	\$510,114	\$1,431,628	5.8%
FORESTRY SERVICES - D004	\$696,591	\$745,704	\$241,608	\$721,528	-3.2%
SNOW REMOVAL - D005	\$876,067	\$1,197,217	\$30,691	\$1,075,421	-10.2%
STREET CLEANING - D013	\$603,770	\$452,858	\$261,130	\$533,314	17.8%
STREET REPAIRS - D014	\$5,723,346	\$5,959,991	\$3,197,448	\$6,075,670	1.9%
LEAF REMOVAL - D015	\$290,156	\$352,509	\$103,512	\$441,415	25.2%
PARKS & PLAYGROUNDS - E03P	\$2,097,482	\$2,158,204	\$1,050,592	\$2,241,926	3.9%
PMP RINK/SKATE PARK - E10P	\$95,298	\$116,757	\$74,953	\$109,852	-5.9%
PMP BALLFIELDS - E13P	\$40,672	\$90,123	\$17,509	\$71,041	-21.2%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
PMP TENNIS COURTS - E14P	\$83,810	\$90,823	\$3,623	\$88,638	-2.4%
PMP POOLS - E15P	\$43,560	\$60,628	\$17,033	\$60,578	-0.1%
PMP RENAISSANCE PLAZA - E18P	\$18		\$368	\$1,000	N/A
WASTE COLLECTION, DISPOSAL & RECYCLING - C003	\$8,622,569	\$9,021,001	\$4,187,764	\$9,592,012	6.3%
Total PUBLIC WORKS:	\$33,082,441	\$34,822,159	\$15,867,214	\$35,775,267	2.7%
PUBLIC SAFETY					
PUBLIC SAFETY ADMINISTRATION - B005	\$1,136,884	\$1,166,790	\$760,296	\$1,263,597	8.3%
EMERGENCY MEDICAL SERVICES - B020	\$780,982	\$816,125	\$408,060	\$856,931	5%
FIRE PREVENTION - B008	\$1,018,542	\$1,066,908	\$656,530	\$1,147,480	7.6%
FIRE ADMINISTRATION - B009	\$512,004	\$517,402	\$215,349	\$539,133	4.2%
FIRE TRAINING - B010	\$616,179	\$593,858	\$297,883	\$649,699	9.4%
FIRE APPARATUS & BUILDING MAINTENANCE - B011	\$247,226	\$276,376	\$98,944	\$402,430	45.6%
FIRE SPECIAL OPERATIONS - B012	\$29,199	\$48,000	\$822	\$58,000	20.8%
FIRE SUPPRESSION - B021	\$30,591,712	\$31,669,672	\$15,396,371	\$33,725,992	6.5%
POLICE PERSONNEL/ADMINISTRATION - BA30	\$3,845,347	\$4,294,108	\$1,802,391	\$4,593,577	7%
POLICE COMM/EQUIP. MAINT. - BA31	\$28,131	\$74,883	\$38,433	\$60,700	-18.9%
POLICE SUPPORT SERVICES - BA33	\$1,900,684	\$1,639,573	\$902,472	\$2,147,354	31%
POLICE TRAINING/SPECIAL PROGRAMS - BA36	\$349,827	\$414,725	\$197,032	\$514,329	24%
COMMUNITY POLICING - BC20	\$2,575,027	\$1,967,827	\$1,149,272	\$2,973,193	51.1%
CRIMINAL INVESTIGATIONS - BD40	\$5,293,640	\$4,408,182	\$2,546,587	\$5,744,549	30.3%
NARCOTICS UNIT - BD42	\$1,019,030	\$1,071,677	\$514,260	\$1,113,549	3.9%
PATROL OPERATIONS - BP50	\$26,938,184	\$30,548,481	\$14,081,902	\$31,743,740	3.9%
TRAFFIC ENFORCEMENT - BS11	\$2,488,427	\$2,546,172	\$1,154,046	\$2,500,485	-1.8%
ESU/SPECIAL RESPONSE TEAM - BS12	\$177,053	\$133,891	\$45,011	\$137,429	2.6%
Total PUBLIC SAFETY:	\$79,548,079	\$83,254,650	\$40,265,662	\$90,172,167	8.3%
COMMUNITY SERVICES					
GENERAL FUND CONTRIBUTION TO LIBRARY - F019	\$6,985,708	\$7,132,209	\$2,109,341	\$7,151,358	0.3%
RECREATION & PARKS ADMINISTRATION - E002	\$1,158,164	\$1,450,504	\$709,729	\$1,205,079	-16.9%
EBERSOLE RINK - E004	\$368,374	\$368,848	\$132,586	\$489,826	32.8%
CAMPS - E005	\$849,010	\$986,772	\$688,660	\$1,105,170	12%
POOLS - E006	\$211,578	\$225,734	\$170,535	\$228,760	1.3%
YOUTH SPORTS & ACTIVITIES - E007	\$661,551	\$740,533	\$367,095	\$822,607	11.1%
ADULT SPORTS & ACTIVITIES - E008	\$363,250	\$418,382	\$197,225	\$528,589	26.3%
PROGRAMS FOR PEOPLE WITH DIFFERING ABILITIES - E009	\$37,691	\$61,270	\$19,121	\$61,809	0.9%
CULTURAL & SPECIAL EVENTS - E011	\$167,132	\$251,383	\$182,294	\$301,634	20%
RENAISSANCE PLAZA - E018	\$66,226	\$58,797	\$17,803	\$67,941	15.6%
SENIOR & CITIZENS SERVICES - F006	\$575,302	\$659,991	\$305,090	\$664,798	0.7%
YOUTH PROGRAM MGMT/ADMINISTRATION - F010	\$939,619	\$933,004	\$433,938	\$1,018,895	9.2%
AFTER SCHOOL CENTERS & SATURDAY ACADEMY - F011	\$962,157	\$1,135,348	\$410,393	\$1,287,801	13.4%

Name	FY2024 Actual	FY2025 Revised	FY2025 Actual	FY2026 Adopted	FY2025 Revised vs. FY2026 Adopted (% Change)
YOUTH EMPLOYMENT - F012	\$634,357	\$678,441	\$474,461	\$713,399	5.2%
NEIGHBORHOOD SERVICES - F013	\$279,404	\$303,610	\$106,002	\$422,039	39%
ALTERNATIVES PROGRAM - F014	\$385,623	\$413,558	\$204,620	\$437,254	5.7%
BITS 'N PIECES SUMMER DAY CAMP - F016	\$101,028	\$119,730	\$99,075	\$136,980	14.4%
SATURDAY ACADEMY - F017	\$90,715	\$121,565	\$28,552	\$128,558	5.8%
Total COMMUNITY SERVICES:	\$14,836,889	\$16,059,679	\$6,656,521	\$16,772,497	4.4%
PARKING DEPARTMENT					
PARKING - P100	\$9,764,100	\$9,951,866	\$3,258,496	\$9,914,119	-0.4%
MAPLE GARAGE - P202	\$131,188	\$184,643	\$70,885	\$191,480	3.7%
MAIN GARAGE - P203	\$224,481	\$298,240	\$110,211	\$378,241	26.8%
CPD LIBRARY GARAGE - P204	\$12,570	\$14,867	\$9,972	\$16,326	9.8%
GROVE WEST GARAG - P205	\$420,778	\$517,911	\$197,579	\$524,346	1.2%
GROVE EAST GARAG - P206	\$378,030	\$412,610	\$155,636	\$408,847	-0.9%
CPD TRANSCENTER GARAGE - P207	\$91,166	\$117,671	\$37,755	\$119,421	1.5%
CPD LONGVIEW GARAGE - P208	\$532,287	\$576,462	\$288,024	\$602,494	4.5%
CPD LYON PLACE GARAGE - P209	\$259,361	\$322,002	\$159,294	\$317,214	-1.5%
CPD PARKING LOTS - P300	\$246,789	\$269,793	\$96,854	\$274,642	1.8%
CPD VIOLATIONS ADMINISTRATION - P500	\$1,868,143	\$1,817,280	\$798,725	\$1,950,358	7.3%
CPD ENFORCEMENT GENRL PARKING - P600	\$2,726,265	\$3,008,269	\$1,413,026	\$3,222,842	7.1%
CPD CITY CENTER ENFORCEMENT - P700	\$381,667	\$399,589	\$233,721	\$504,872	26.3%
TRAFFIC ENGINEERING & ADMINISTRATION - P809	\$467,119	\$482,726	\$244,924	\$499,187	3.4%
OPERATIONS/MAINT. OF TRAFFIC CONTROL DEVICES - P810	\$1,046,689	\$1,058,376	\$563,911	\$1,422,964	34.4%
Total PARKING DEPARTMENT:	\$18,550,632	\$19,432,305	\$7,639,015	\$20,347,353	4.7%
Total Expenditures:	\$197,482,264	\$217,305,722	\$98,445,232	\$219,520,989	1%

Forecast of Financial Condition - General Fund

The schedule below shows total revenues and expenditures, the amount of revenues over/under expenditures and the ending fund balance of the General Fund during the past five years.

Fiscal Year	Total Revenues & Other Sources	Total Expenditures & Other Uses	Revenues Over/(Under) Expenditure	Tax Stabilization Account	Fund Balance
2019-20	\$164,356,208	\$166,486,667	\$(2,130,459)	\$4,771,469	\$41,093,382
2020-21	168,259,509	168,295,180	(35,671)	4,629,104	45,686,815
2021-22	194,381,926	177,444,691	16,937,235	5,491,084	68,115,134
2022-23	190,412,380	184,015,795	6,396,585	0	74,511,737
2023-24	200,293,285	197,482,263	2,811,022	0	77,322,759

Expenditures: The foregoing schedule shows the most recent five-year analysis and how the City has significantly re-built its fund balance and restored fiscal stability in recent years. The impact of previous staff reductions and the implementation of different pay plans for new employees by the City continue to be reflected in the expenditure column. Beginning in fiscal year 2016-2017, new union contracts included significant changes to pay grades for new employees. These changes will continue to provide significant savings in future payroll expenses and related benefits. There was no expenditure growth for FY 2019-2020 due to the Covid-19 global pandemic which began at the tail end of that fiscal year. The impact of the pandemic on the economy resulted in the City cutting costs wherever possible. Expenditure growth for FY 2020-2021 was 1.1% as the impact to the economy continued. Expenditure growth for FY 2021-2022 was 5.4% as the impact of the pandemic waned and the current period of inflation began. This high level of inflation has continued to impact expenses for the City and all other public and private entities (7.3% for FY 2023-24). Other components of this expenditure growth have been the significant increase in pension costs and health insurance premiums which are both set by New York State, energy cost increases, salary increases due to union contract settlements and the additional police and fire positions the City has added to its budget over the past few years.

Revenues: The General Fund's two major sources of revenue, the property tax and sales tax, are included in the FY 2025-2026 adopted budget at \$69.5 million and \$57.5 million, respectively. Property tax rates generally increase over time and fund expenditure growth not funded through an increase in sales tax receipts or other revenue sources. Sales tax revenues have increased significantly since the end of the pandemic due to at first a thriving economy and the additional sales tax collections resulting from changes in State Law governing online purchases and then because of the inflation discussed above as higher prices for goods and services result in higher sales taxes. Another positive impact on sales tax revenues beginning in the FY 2023-2024 year was the removal of the restriction on a portion of the City's sales tax collections which has converted over \$5 million per year from a restricted revenue to an unrestricted revenue.

Federal Relief aid in the amount of \$23.2 million was allocated to the City in the "American Rescue Plan Act of 2021". This revenue was received in two equal allocations. The first allocation was received in FY 2020-2021 and helped to offset revenue losses incurred since the beginning of the pandemic and the second allocation was received during FY 2021-2022. If not for this revenue the chart above would show a very

different picture for those years. It should, however, be noted that this revenue fell well short of the actual revenue lost by the City due to the pandemic. But, combined with the City's strong fiscal standing when the pandemic began, the City endured this economic challenge with little disruption to the vital services and programs provided.

Assessed value has decreased by \$.7 million after decreasing \$3.0 million in FY 2024-2025 and by \$4.5M in FY 2023-24. Over the past ten years, the assessment roll has remained flat due to the decrease of the past few years. Much of this is due to properties that were transferred from the Assessment Roll to PILOT payments. Until projects currently approved and/or under consideration are constructed and transfer back from PILOT payments to the Assessment Roll, it is anticipated that there will be no substantial growth in the City's total Assessed Value.

This year and every other year, the City (and all other local taxing jurisdictions) is again required to comply with, or override by a super majority, a state-imposed cap on its property tax levy. This year the cap is based on a 2.0% inflation growth which is the maximum allowed, plus or minus other factors. However, the City has never needed to override the Tax Cap and, will not need to this year either. The property tax levy will increase by 2.2%, but the maximum allowed as per the NYS Tax Cap is 3.44%. The levy reflects the amount of revenue that is collected from all property owners in the City required to be balance the City's budget after all other revenues have been included.

The City's sales tax represents 26% of operating revenues in the General Fund based on the above mentioned unrestricted City sales tax rate having increased to 2.50% and with the requirement to place the 1/4% sales tax into the Tax Stabilization and Reserve Account having been lifted. This fund was an important tool for the City to re-build its fund balance but is no longer necessary as the fund balance has growth to a very healthy level and this fund was too restrictive to provide the maximum benefit the City. Of this 2.50% tax rate, only 1.5% is permanent and the rest is required to be extended every two years and is currently set to expire on August 31, 2025.

The next largest source of operating revenue to the City in the General Fund is Charges for Services which is budgeted at \$29.2 million in the FY 2025-2026 Adopted Budget. This is an increase of 6.9% over what was budgeted in the current fiscal year due in large part to additional parking revenues resulting from increases which were approved by the Common Council in December of 2023, fee increases and additional charges to the sewer and water funds. This category of revenue provides 13% of the funding in the budget. Charges for Services fees in several departments are raised periodically to reflect the increased cost of providing services. Recreation and Parks and the Youth Bureau are increasing fees in this category in the 2025-2026 Budget. The Parking Department is expected to raise \$31.2 million in total revenue for FY 2025-2026. Included in this amount is \$19.5 million in Charges for Services and \$10.3 million in Fines and Forfeitures which finance the maintenance and operation of the City's extensive parking system which serves residents and non-residents alike. Parking revenues, like sales tax collections, were also hit hard by the economic downturn and collections have rebounded significantly off of those lows. The City will continue to periodically evaluate its various parking fees in order to ensure that the ongoing and future needs of its parking system will be met. Revenue from licenses and permits is budgeted at \$10.3 million. Building permit revenue is in the largest item in this category and budgeted at \$4.2 million, slightly less than the amount budgeted in the current year. In the Intergovernmental category of revenue, State aid is currently projected at the amount included in the Governor's Budget (\$6.1 million). Mortgage tax receipts are also included in this category and budgeted at \$1.65 million which is similar to the amount budgeted in the current year and based upon the amount expected to be received for this year. Interest income is projected at \$3.9 million in the current year as interest rates have remained high. The amount budgeted for next year assumes a decrease in rates will occur at some point soon and it is thus conservatively budgeted at \$3.2 million.

Fund Balance: The total appropriation of fund balance in the fiscal year 2025-2026 General Fund budget has remained the same as compared to the current year at \$16.0 million. The appropriation of unassigned fund balance is \$14.2 million. An appropriation of \$120,000 from the recreation and open space reserve and \$1,700,000 from the tax certiorari reserve are also budgeted in 2025-2026. The following forecasts are not absolutes, but are provided to stimulate a constructive discussion of the City's overall economic position.

	Actual 2023-24	Forecast 2024-25	Forecast 2025-26
Revenues & Other Sources:			
Property Tax Levy	\$ 66.3	\$ 68.0	\$ 69.5
Sales Tax - Unrestricted	57.5	58.8	57.5
Other Tax Related Items	6.2	7.4	7.7
Intergovernmental	7.6	8.3	8.4
Charges for Services	27.2	29.2	29.2
Licenses Permits	14.1	11.8	10.3
Fines & Forfeitures	10.4	11.2	11.2
All Other	11.0	10.2	9.7
	<u>200.3</u>	<u>204.9</u>	<u>203.5</u>
Expenditures & Other Uses:			
Salaries & Wages	85.4	86.7	94.2
Employee Benefits	61.4	63.6	69.5
Materials & Supplies	10.3	10.7	11.8
Direct Costs	16.5	17.0	19.0
Equipment/Rolling Stock	1.2	2.9	1.6
Reserve for Financing	0.0	0.0	0.0
Interfund Transfers:			
Library Fund	7.0	7.1	7.2
Debt Service Fund	13.4	14.2	14.8
Other Funds	2.3	2.5	0.0
	<u>197.5</u>	<u>204.7</u>	<u>218.1</u>
Total Revenues Over (Under) Expenditures:	2.8	.2	(14.6)
Restricted Sales Tax	0.0	0.0	0.0
Beginning Fund Balance	74.5	77.3	77.5
Ending Fund Balance	<u>\$ 77.3</u>	<u>\$ 77.5</u>	<u>\$ 62.9</u>
Components of Ending Fund Balance:			
Non-spendable (inventory/prepaid expenditures/receivables)	\$ 1.4	\$ 1.2	\$ 1.2
Advance to component unit	4.5	11.0	11.0
Assigned to purchases on order	3.3	3.3	3.3
Assigned to tax certiorari	5.9	5.5	5.0
Assigned to subsequent year's expenditure	15.9	15.9	14.0
Assigned to WP Housing Authority	0.0	0.0	0.0
Committed for open space	0.3	0.3	0.2
Restricted for tax stabilization	8.5	6.0	6.0
Unassigned	37.5	34.3	22.2
Total Components of Ending Fund Balance	<u>\$ 77.3</u>	<u>\$ 77.5</u>	<u>\$ 62.9</u>

General Fund Summary

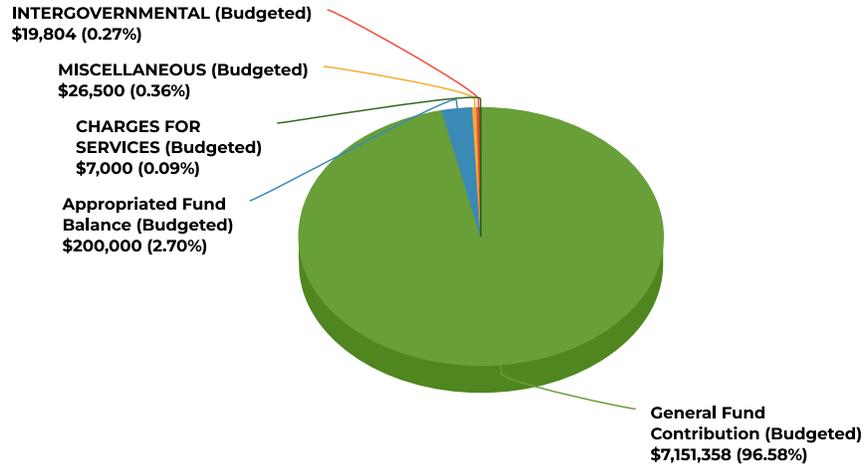
	2024-25			Adopted 2025-26 Budget
	2023-24 Actual	Revised Budget 12/31/2024	Year to Date Actual 12/31/2024	
REVENUES:				
Property Tax Levy	\$ 66,332,444	\$ 68,004,565	\$ 67,926,590	\$ 69,519,174
Property Taxes - all other	1,741,890	2,393,725	1,502,533	2,769,553
Net Tax Contribution	68,074,334	70,398,290	69,429,123	72,288,727
Sales Tax	57,543,638	56,000,000	29,292,664	57,540,000
Adult Use Cannabis Tax	100,268	-	163,859	680,000
Hotel Occupancy Tax	1,403,828	1,375,000	669,686	1,415,000
Tax Related Items (Other than Levy)	2,916,533	2,665,000	1,763,294	2,765,000
Intergovernmental:				
NYS/AIM	5,463,256	6,097,657	1,587,203	6,097,657
Other	2,111,267	2,207,793	812,750	2,259,039
Charges for Services	27,178,833	27,292,339	18,652,537	29,166,342
Licenses & Permits	14,141,621	10,474,872	6,149,131	10,326,162
Fines & Forfeitures	10,348,176	10,306,400	5,120,977	11,241,106
Miscellaneous	7,041,573	7,769,134	2,916,181	6,486,254
Interest	3,966,901	2,300,000	2,145,477	3,245,000
Total Revenues	\$ 200,290,228	\$ 196,886,485	\$ 138,702,882	\$ 203,510,287
Transfer from Capital Projects Fund	3,064			
Fund Balance:				
Committed to Open Space/Recreation	-	120,000	-	120,000
Committed to Tax Certs	-	1,700,000	-	1,700,000
Assigned for Pr. Yr. Enc.	-	3,277,285	-	-
Unassigned	-	15,321,952	-	14,190,702
Total Funds Available	\$ 200,293,292	\$ 217,305,722	\$ 138,702,882	\$ 219,520,989
EXPENDITURES:				
Salaries & Wages	\$ 85,450,283	\$ 87,182,298	\$ 42,055,313	\$ 94,342,529
Employee Benefits	61,360,901	63,686,680	31,608,538	69,042,171
Materials & Supplies	10,292,419	12,132,867	5,177,860	11,783,397
Direct Costs	16,526,259	20,221,542	12,994,888	19,066,427
Equipment/Rolling Stock	1,209,013	2,862,235	2,189,789	1,632,573
Operating Transfers:				
Capital Projects Fund	2,307,213	1,131,250	1,131,250	-
Debt Service Fund	13,350,496	14,205,402	4,602,787	14,793,260
Library Fund	6,985,708	7,132,209	2,109,341	7,151,358
Other Funds	-	-	-	-
Reserve for Financing		8,751,239		1,709,274
Total Expenditures	\$ 197,482,292	\$ 217,305,722	\$ 101,869,766	\$ 219,520,989
ASSESSED VALUATION	\$ 281,534,856	\$ 278,501,783		\$ 277,776,698
PROPERTY TAX RATE	\$ 238.29	\$ 244.18		\$ 250.27

OTHER FUNDS

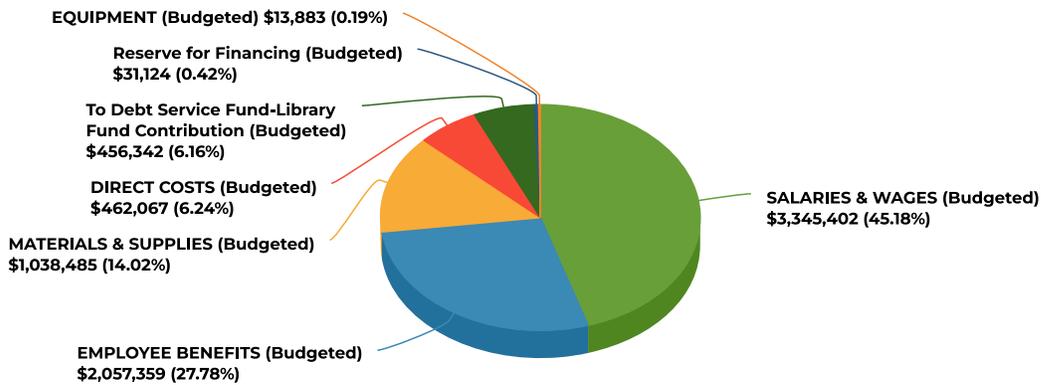


Library Fund

Library Fund Revenues: \$7.4M



Library Fund Expenditures: \$7.4M



Library Fund FY 2025-2026 Budget Overview

The Library Fund was established by the Common Council effective July 1, 1979 as a special revenue fund to account for the operations of the White Plains Public Library. The Library's services are provided to residents and non-residents alike at no cost to the user. A significant number of the Library's users are non-residents who indirectly support the Library through the City's sales tax. The City provides in its adopted budget 97% of the resources needed to operate the Library.

The Library Fund Budget for FY 2025-2026 totals \$7.4 million and includes total salaries and benefits of \$5.4 million, which represents 73% of the total budget. The total for salaries and benefits is exclusive of monies needed for merit increases which have not been determined at this time. Funds for these purposes have been included in the City's reserve for financing and will be moved to the Library Fund once they have been approved (after budget adoption).

Materials and supplies are budgeted at \$1,038,485, an increase of 2% from the current year budget. Included in this amount are utility costs and the costs of books, periodicals and other materials distributed by the Library to its patrons. Direct costs in the Library Fund are proposed at \$462,067, an increase of 2%. Included in this total is the Library's required FY 2025-2026 contribution to the Self Insurance Fund (\$75,410), service contracts (\$177,716), security guards (\$111,829) and on-line subscription services (\$60,797). The contribution to the Debt Service Fund of \$456,342, which decreased 28% from the current year, accounts for approximately 6% of the Library's FY 2025-2026 adopted budget.

The components of the Library Fund revenue budget include intergovernmental, charges for services, miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The adopted budget includes a contribution of \$7.2 million from the City's General Fund. There is an appropriation of fund balance of \$200,000 and other revenues are budgeted at \$53,304.

The following chart illustrates the trends of Library Fund revenue for the most recent five-year period.

Trend of Library Fund Revenue for the Most Recent 5 Years

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised	FY2026 Adopted
LIBRARY FUND					
INTERGOVERNMENTAL	\$17,458	\$18,571	\$18,921	\$18,149	\$19,804
CHARGES FOR SERVICES	\$1,372	\$980	\$3,581	\$7,000	\$7,000
MISCELLANEOUS	\$7,202	\$23,334	\$24,793	\$23,000	\$26,500
APPROPRIATION OF FUND BALANCE	\$6,657,332	\$6,610,557	\$6,985,708	\$7,332,209	\$7,351,358
Total LIBRARY FUND:	\$6,683,363	\$6,653,442	\$7,033,004	\$7,380,358	\$7,404,662

Library Fund: Statement of Revenues, Expenses and Changes in Net Position

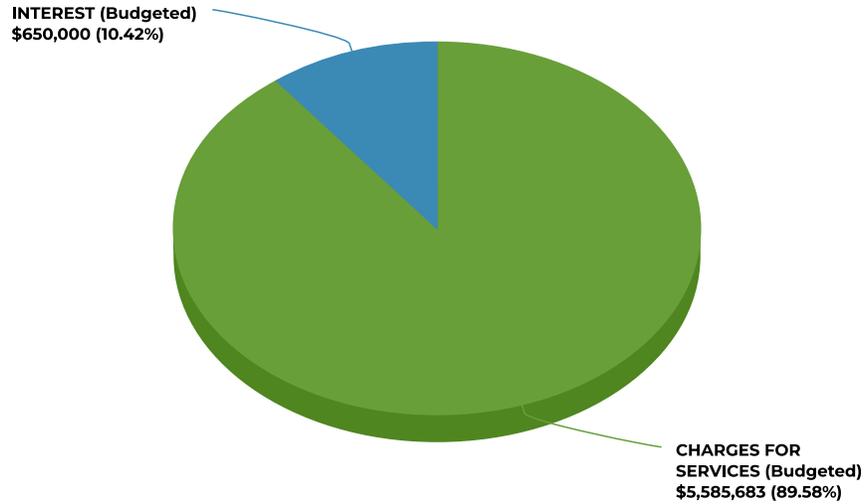
	FY 23-24 Actual	FY 2024-2025		FY 25-26 Adopted Budget
		Revised Budget 12/31/24	Projected Actual 06/30/25	
Revenues & Other Sources:				
Intergovernmental Revenues	\$ 18,921	\$ 18,149	\$ 19,804	\$ 19,804
Charges for Services	3,581	7,000	7,000	7,000
Miscellaneous Revenues	24,794	23,000	26,500	26,500
Transfer In -				
General Fund Contribution	6,985,708	7,132,209	7,132,209	7,151,358
Appropriation of Fund Balance	-	200,000	-	200,000
Total Revenues & Other Sources	\$ 7,033,004	\$ 7,380,358	\$ 7,185,513	\$ 7,404,662
Expenditures & Other Uses:				
Personal Services	3,095,246	\$3,113,259	3,150,000	\$3,345,402
Employee Benefits	1,736,826	1,849,901	1,900,000	2,057,359
Materials & Supplies	898,424	1,022,073	954,942	1,038,485
Direct Costs	403,817	451,736	434,435	462,067
Equipment	11,359	13,829	13,829	13,883
Transfer to Debt Service Fund	695,474	635,936	-	456,342
Reserve for Financing	-	293,624	-	31,124
Total Expenditures & Other Uses	\$ 6,841,146	\$ 7,380,358	\$ 6,453,206	\$ 7,404,662
Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses				
	887,332		732,307	
Other Financing Sources (Uses)-				
Transfer to Debt Service Fund	(695,474)		(635,936)	
Net Change in Fund Balance	191,858		96,371	
Fund Balance at Beginning of Year	388,394		580,252	
Fund Balance at End of Year	\$ 580,252		\$ 676,623	

(1) City of White Plains Annual Comprehensive Financial Report, July 1, 2023 - June 30, 2024.

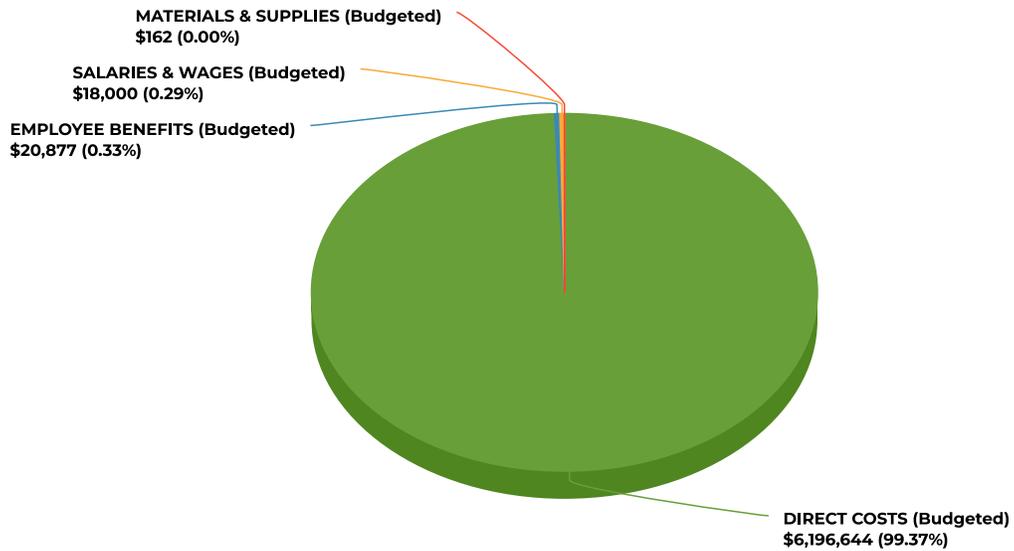


Self Insurance Fund

Self Insurance Fund Revenues: \$6.2M



Self Insurance Fund Expenditures: \$6.2M



Self Insurance Fund FY 2025-2026 Budget Overview

The Self Insurance Fund (SIF) was established by the Common Council effective July 1, 1985 as an internal service fund to account for the resources employed in administering the City’s insurance program which is primarily self-insured. The self insurance program is managed by the Commissioner of Finance. The City also contracts with a third-party administrator to process liability and workers’ compensation claims and assist the City in establishing reserves. In addition, the City hires an actuary to review the adequacy of its reserves. The City’s Law Department is also actively involved in resolving general liability claims. Risk management is a key component of the City’s self-insurance program. Each year, a number of training sessions and inspections are held to minimize risk and other circumstances that lead to accidents.

White Plains is self-insured for liability, workers’ compensation and unemployment benefits. When it is prudent and cost-effective, the City purchases policies in the marketplace for such coverage as public officials’ liability, property insurance, and a stop-loss policy for workers’ compensation. The City also purchases an excess liability policy for any liability claim settlements in excess of \$1 million to a maximum of \$20 million in coverage. The bulk of the City’s exposure, however, is self-insured.

Based upon the actuarial determinations of risk provided by the City’s insurance consultant and the other costs of the program, a total budget of \$6.2 million has been adopted for fiscal year 2025-2026. Of this amount, \$5.8 million is provided for insurance premiums, claims and reserves with the remaining \$400,336 available to administer the program. Insurance costs will increase by 2% from the FY 2024-2025 adopted budget.

Funding for the Self Insurance Fund is in large part determined by an actuarial calculation that analyzes how much each of the other funds in the city should contribute based upon previous and expected levels of utilization by those other funds each year. Approximately 84% of the funding will be provided from the General Fund in the 2025-2026 Budget.

The Self Insurance Fund ended fiscal year 2023-2024 with a net position of \$4,766,032, an increase of \$1,008,985 from the prior year. This is significant as the fund had previously ended every year in deficit from 2011 through 2021. The City made a concerted effort in recent years to reverse this deficit and the fund is now in a much stronger position because of it. Projections for June 30, 2025 indicate that this net position should increase at the end of the current fiscal year. The following chart illustrates the trend of revenues in the Self Insurance Fund for the most recent five year period:

Trend of Self Insurance Fund Revenues for the Most Recent 5 Year Period

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised	FY2026 Adopted
SELF INSURANCE FUND					
CHARGES FOR SERVICES	\$8,373,167	\$6,717,143	\$6,623,833	\$5,585,634	\$5,585,683
MISCELLANEOUS	\$220,311	\$318,979	\$68,912		
INTEREST	\$43,006	\$729,428	\$1,301,378	\$525,000	\$650,000
Total SELF INSURANCE FUND:	\$8,636,484	\$7,765,550	\$7,994,123	\$6,110,634	\$6,235,683

Self Insurance Fund: Statement of Revenues, Expenses and Changes in Net Position

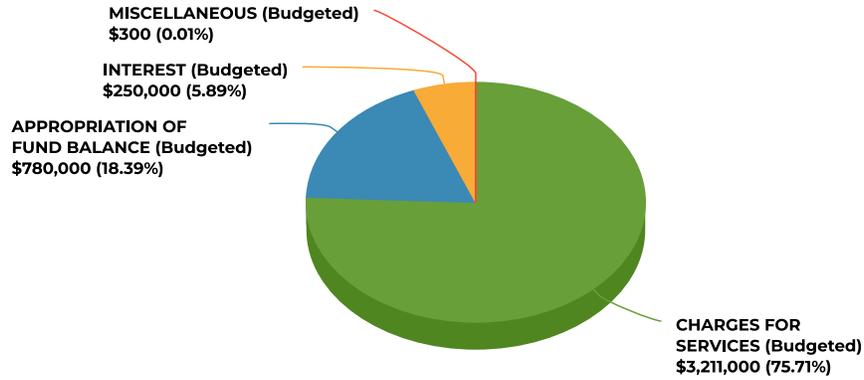
	FY 23-24 Actual	FY 2024-2025		FY 25-26 Adopted Budget
		Revised Budget 12/31/24	Projected Actual 06/30/25	
Operating Revenues:				
Charges for Services	\$ 6,623,833	\$5,585,634	\$5,585,634	\$ 5,585,683
Miscellaneous	68,912	-	42,879	-
Total Operating Revenues	<u>6,692,745</u>	<u>5,585,634</u>	<u>5,628,513</u>	<u>5,585,683</u>
Operating Expenses:				
Personal Services	-	18,000	18,000	18,000
Employee Benefits	(10,101)	20,939	20,939	20,877
Materials & Supplies	-	100	100	162
Direct Costs	6,995,239	6,071,595	6,071,595	6,196,644
Reserve for Financing	-	-	-	-
Total Operating Expenses	<u>6,985,138</u>	<u>\$6,110,634</u>	<u>6,110,634</u>	<u>\$ 6,235,683</u>
Operating Income	(292,393)	(525,000)	(482,121)	(650,000)
Non-Operating Revenues				
Interest Income	<u>1,301,378</u>	<u>525,000</u>	<u>990,000</u>	<u>650,000</u>
Change in Net Position	1,008,985		507,879	
Net Position-Beginning of Year	<u>3,757,047</u>		<u>4,766,032</u>	
Net Position-End of Year	<u>\$ 4,766,032</u>		<u>\$5,273,911</u>	

(1)City of White Plains Annual Comprehensive Financial Report, July 1, 2023 - June 30, 2024

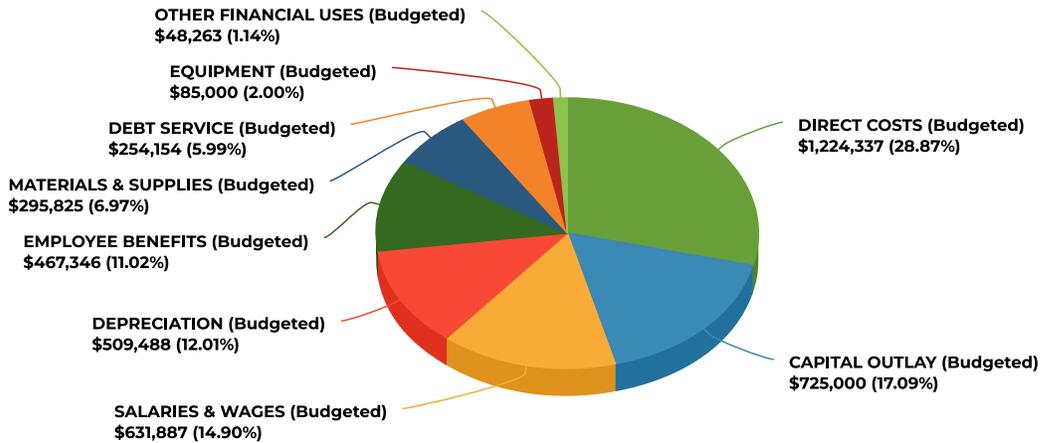


Sewer Rent Fund

Sewer Rent Fund Revenues: \$4.2M



Sewer Rent Fund Expenditures: \$4.2M



Sewer Rent Fund FY 2025-2026 Budget Overview

The Sewer Rent Fund was established by the Common Council as an enterprise fund effective July 1, 2010 to account for all revenues, expenses and deposit of funds related exclusively for the operation, maintenance and repair of the City’s sanitary sewer system. This also includes the payment of principal and interest on sewer related debt and capital improvements to the sewer system. This Fund is a bureau of the Department of Public Works and is operated in a manner which is similar to a private enterprise where the costs of providing goods and services are recovered primarily through user charges. The major funding source is sewer rents that are based on a percentage of water consumption. The costs of the system are distributed over all sewer system users, both taxable and tax-exempt, as authorized by New York State General Municipal Law.

Revenue in the FY 2025-2026 Sewer Rent Fund totals \$4,241,300, of which 75% is from sewer rents. These rents are billed and collected as a percentage of water usage on all properties that are connected to the City’s water distribution system. A rate of 18% of the billing for water consumption is again being adopted. Because water consumption is billed semi-annually for most water users, the timing of the approval directly impacts the percentage of water consumption to be set as sewer rents. The City’s water rates, which were last increased in December of 2023, are included in the calculation of sewer rents.

Budgeted expenses for the Sewer Rent Fund total \$4,241,300, an increase of 6.7% from the current year’s adopted budget. The majority of the increase is attributable to an increase in debt service interest and depreciation expense. Personnel costs account for \$1,099,233 or 26% of the total expenditures in the fund. Materials and supplies total \$295,825 and direct costs total \$1,224,337. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$946,756). Interest payments on debt (\$254,154) account for 6% of the budget. The allowance for depreciation is budgeted at \$509,488, which is down slightly from the current year. A Reserve for Financing is budgeted at \$48,263 to fund any unanticipated expenses.

As of June 30, 2024, the Sewer Rent Fund had a net operating gain of \$502,170 and a net position of \$10,503,769.

The following chart illustrates the trend of revenues in the Sewer Rent Fund for the most recent five year period:

Trend of Sewer Rent Fund Revenue for the Most Recent 5 Years

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised	FY2026 Adopted
SEWER RENT FUND					
INTERGOVERNMENTAL	\$272,171	\$170,389	\$89,456		
CHARGES FOR SERVICES	\$2,551,778	\$2,819,829	\$2,757,477	\$3,273,000	\$3,211,000
MISCELLANEOUS	\$553,722	\$294,263	\$58,367	\$250	\$300
INTEREST	\$1,977	\$152,009	\$271,081	\$125,000	\$250,000
APPROPRIATION OF FUND BALANCE				\$1,921,541	\$780,000
Total SEWER RENT FUND:	\$3,379,648	\$3,436,490	\$3,176,380	\$5,319,791	\$4,241,300

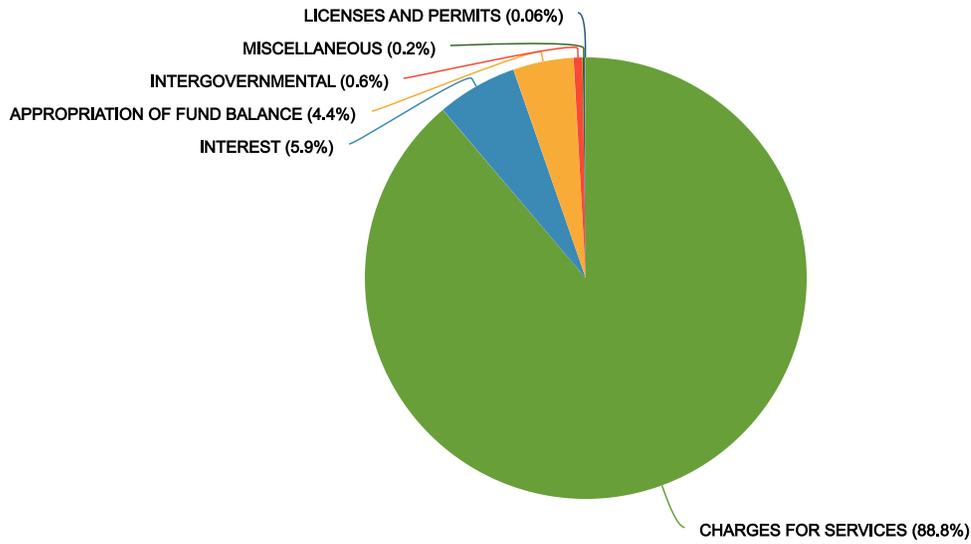
Sewer Rent Fund: Statement of Revenues, Expenses and Changes in Net Position

	FY 23-24 Actual ⁽¹⁾	FY 2024-2025		FY 25-26 Adopted Budget
		Revised Budget 12/31/24	Projected Actual 06/30/25	
Operating Revenues:				
Intergovernmental	\$ 89,456	\$ -	\$ -	\$ -
Charges for Services	2,699,863	3,273,000	3,211,000	3,211,000
Miscellaneous	115,981	250	300	300
Appropriation of Net Position	-	1,921,541	-	780,000
Total Operating Revenues	<u>2,905,300</u>	<u>5,194,791</u>	<u>3,211,300</u>	<u>3,991,300</u>
Operating Expenses:				
Personal Services	515,202	548,938	550,000	631,887
Employee Benefits	259,523	468,605	450,000	467,346
Material & Supplies	221,597	294,368	270,000	295,825
Direct Costs	1,099,017	1,326,725	1,150,000	1,224,337
Equipment/Rolling Stock	-	365,044	365,044	85,000
Depreciation	424,719	522,690	522,690	509,488
Capital Outlay	-	1,485,798	1,300,000	725,000
Reserve for Financing	-	80,359	-	48,263
Total Operating Expenses	<u>2,520,058</u>	<u>5,092,527</u>	<u>4,607,734</u>	<u>3,987,146</u>
Operating Income	385,242	102,264	(1,396,434)	4,154
Non-Operating Revenues (Expenses):				
Interest Income	271,081	125,000	725,000	250,000
Interest Expense	(154,153)	(227,264)	(227,264)	(254,154)
	<u>116,928</u>	<u>(102,264)</u>	<u>47,736</u>	<u>(4,154)</u>
Change in Net Position	502,170		(1,348,698)	
Net Position-Beginning of Year	<u>10,001,599</u>		<u>10,503,769</u>	
Net Position-End of Year	<u>\$ 10,503,769</u>		<u>\$ 9,155,071</u>	

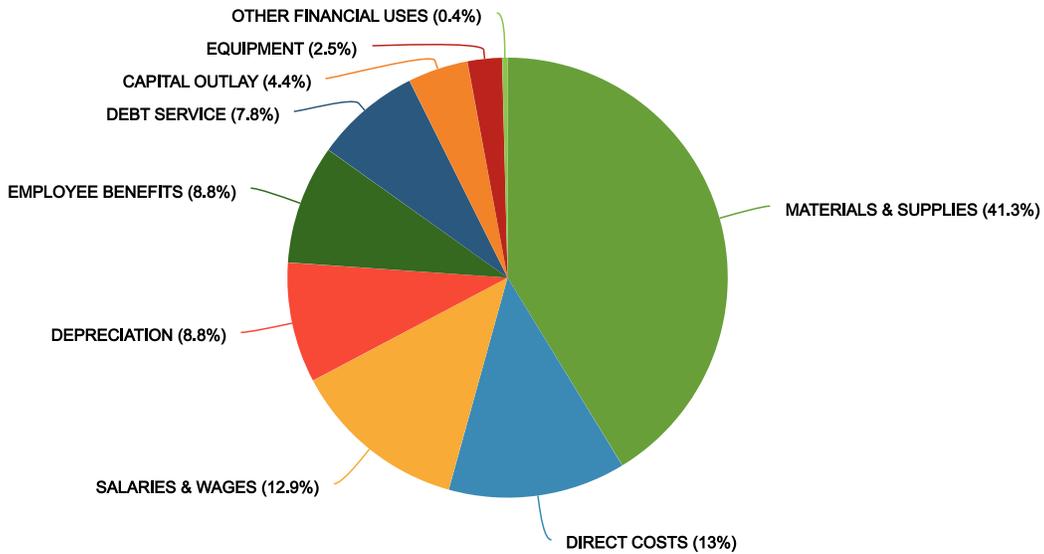
(1) City of White Plains Annual Comprehensive Financial Report, July 1, 2023 - June 30, 2024



Water Fund Revenues: \$20.4M



Water Fund Expenditures: \$20.4M



Water Fund FY 2025-2026 Budget Overview

The Water Fund was established by the Common Council on July 1, 1979 as an enterprise fund to account for the operation of the City's water works. It is a bureau of the Department of Public Works and it is operated in a manner which is similar to a private business enterprise, where the costs (expenses, including depreciation) of providing goods and services are recovered primarily through user charges.

The City of White Plains purchases water from the New York City (NYC) system, and operates and maintains an extensive system for the delivery of water to its residents and commercial establishments. The ability to utilize the City's own water resources in the future will allow the City to partially mitigate its reliance on water from NYC sources which are billed on a per capita allotment. As water needs escalate, and the City exceeds its per capita allowance on a regular basis, significant increases in the cost of purchasing water may occur. NYC charges an excess per capita rate that is more than double the regular rate and the per capita billing formula imposed allows no flexibility for the City of White Plains which has a significant day-time population not included in its per capita allowance.

Water Fund expenses in the budget total \$20.4 million, an increase of 2.5% from the current year's adopted budget. Salary and fringe benefit costs which total \$4.4 million account for 22% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$7.2 million and is 35% of the total Water Fund budget. NYC had been steadily increasing its water charges in recent years to finance its costs of complying with state and federal mandates. The current water rate charged by NYC is \$2,265 per mg. A rate increase from NYC of 5% is projected for July 1, 2025. All other materials and supplies total \$1,181,365. Direct costs total \$2,653,526, or 13% of the proposed budget and include a contribution to the Self Insurance Fund (\$128,467) and also to the General Fund (\$2,149,764) for services such as engineering, financial accounting and billing. Interest on Water Fund debt totals \$1,584,447, while depreciation is budgeted at \$1,800,910. The purchase of equipment totals \$516,039 and includes the purchase of three pickup trucks (one electric), a box truck, a lawn tractor and a trailer. The remaining proposed expenses for FY 2025-2026 include the capital outlay of \$900,000 and a Reserve for Financing of \$79,773 for any unanticipated expenses.

Revenue in the FY 2025-2026 budget totals \$20.4 million, an increase of 2.5% from the current year's adopted budget. The City utilizes a progressive water rate structure whereby the cost per cubic foot of water increases with escalating usage. Approximately 87% of the revenue budget is from metered water sales. Water rates were last increased by the Common Council in December of 2023. As of June 30, 2024, the Water Fund had a net position of \$43.1 million.

The following chart illustrates the trend of revenues in the Water Fund for the most recent five-year period:

Trend of Water Fund Revenue for the Most Recent 5 Years

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised	FY2026 Adopted
WATER FUND					
INTERGOVERNMENTAL	\$123,381	\$125,466	\$127,603	\$129,051	\$132,000
CHARGES FOR SERVICES	\$16,431,584	\$17,942,067	\$17,729,689	\$18,314,000	\$18,079,000
LICENSES AND PERMITS	\$11,882	\$11,277	\$7,250	\$11,500	\$11,500
MISCELLANEOUS	\$99,565	\$86,967	\$120,833	\$36,500	\$36,000
INTEREST	\$25,086	\$859,296	\$1,369,312	\$600,000	\$1,200,000
APPROPRIATION OF FUND BALANCE				\$1,301,750	\$900,000
Total WATER FUND:	\$16,691,498	\$19,025,074	\$19,354,686	\$20,392,801	\$20,358,500

Water Fund: Statement of Revenues, Expenses and Changes in Net Position

	FY 2024-2025			FY 25-26 Adopted Budget
	FY 23-24 Actual ⁽¹⁾	Revised Budget 12/31/24	Projected Actual 06/30/25	
Operating Revenues:				
Intergovernmental	\$ 127,603	\$ 129,051	\$ 132,000	\$ 132,000
Charges for Services	17,729,689	18,314,000	18,079,000	18,079,000
Miscellaneous	128,083	48,000	94,500	47,500
Appropriation of Net Position	-	1,301,750	-	900,000
Total Operating Revenues	17,985,375	19,792,801	18,305,500	19,158,500
Operating Expenses:				
Personal Services	2,448,402	2,436,408	2,500,000	2,634,167
Employee Benefits	2,564,858	1,521,923	1,600,000	1,784,323
Material & Supplies	6,677,597	8,293,120	8,200,000	8,405,315
Direct Costs	2,827,696	2,412,534	2,400,000	2,653,526
Equipment/Rolling Stock	74,637	421,072	421,072	516,039
Depreciation	1,739,366	1,745,372	1,745,372	1,800,910
Capital Outlay	-	1,383,982	1,360,000	900,000
Reserve for Financing	-	454,970	-	79,773
Total Operating Expenses	16,332,556	18,669,381	18,226,444	18,774,053
Operating Income	1,652,819	1,123,420	79,056	384,447
Non-Operating Revenues (Expenses):				
Interest Income	1,369,312	600,000	1,400,000	1,200,000
Interest Expense	(1,649,167)	(1,723,420)	(1,723,420)	(1,584,447)
	(279,855)	(1,123,420)	(323,420)	(384,447)
Change in Net Position	1,372,964		(244,364)	
Net Position-Beginning of Year	41,701,086		43,074,050	
Net Position-End of Year	\$ 43,074,050		\$ 42,829,686	

(1) City of White Plains Annual Comprehensive Financial Report, July 1, 2023–June 30, 2024.



Debt Service Fund FY 2025-2026 Budget Overview

The City issues general obligation (GO) bonds to provide funds for major capital projects. General obligation bonds are issued for general government (General and Library Funds) and proprietary activities (Water and Sewer Rent Funds). The City may also issue Bond Anticipation Notes (BANs) to finance all or part of the cost of any project authorized by New York State Local Finance Law. Bond anticipation notes are issued in anticipation of permanent financing but are often paid off before permanent financing is required. BANs may be renewed from time to time, but each renewal may not exceed a one year period, and in most circumstances may not be extended more than five years beyond the original issue date. Performance contracts are another way that the City can fund long-term capital projects which are financed through leasing.

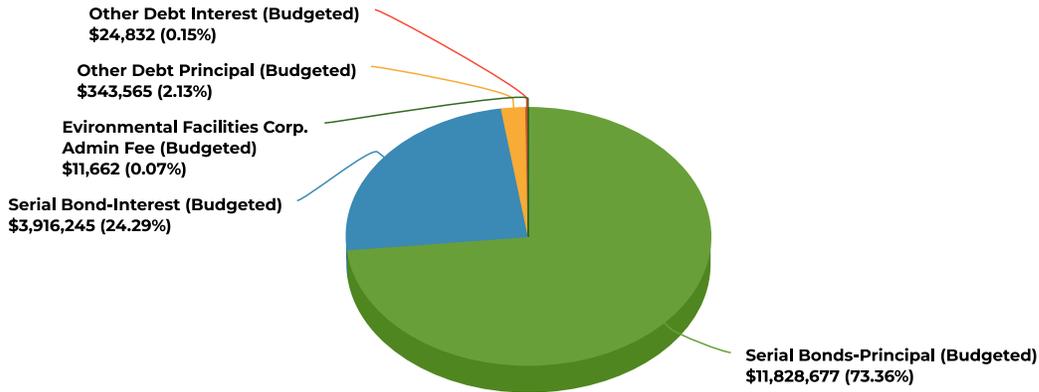
General obligation bonds are issued by the City which pledges its full faith and credit and is liable for all debt service requirements. The City has incurred general obligation debt in connection with the acquisition, rehabilitation and construction of streets, storm water drains and public buildings; traffic improvements; parks and recreation facilities; water supply and distribution facilities; sanitary sewer improvements; parking facilities; and related equipment. The Water Fund and the Sewer Rent Fund pay the principal and interest costs of each of their related obligations through user fees, and the General and Library Funds incur the expense of their obligations. In the General Fund, parking fees and fines provide the funding for all parking improvements and operations. Thus, the Water Fund, Sewer Rent Fund and Parking Improvements debt are generally considered self-liquidating, while all other General Fund and Library Fund debt is considered tax-supported. The City's last debt issue in May of 2024 totaled \$25,260,000 with an effective interest rate of 3.22%. The City's next major issue of debt is not planned until at least FY 2025-2026 with no debt service payments required until at least FY 2026-2027.

The City's Debt Performance Goals (see Section I), together with generally recognized credit industry benchmarks, are the basis upon which the City must determine what it believes to be acceptable debt levels. The City must consider (1) its total indebtedness, (2) the relationship of its debt burden vis-a-vis the Constitutional Debt Limit (its ability to borrow against its credit limit) and (3) its ability to repay its debt obligations. The City maintains a Aa1 rating from Moody's Investor's Service and has done so since 1988. A comprehensive plan which includes conservative revenue assumptions, adherence to the City's fiscal performance goals, a tax stabilization and reserve fund, and firm control of expenditures, particularly personnel costs, remains in place to stabilize tax increases and to meet the criteria of the rating agency.

On June 30, 2024, outstanding indebtedness totaled \$180,742,221. Of that amount, \$52,385,234 was for water improvements, \$7,157,370 was for sewer improvements and \$30,786,106 was for parking facilities, all of which are considered self-supporting debt. The remaining \$90,413,511 is considered net direct indebtedness which will be retired from future General Fund tax levies and from any other revenue which the Common Council may dedicate for this purpose. The City also had \$5,165,600 of authorized, but unissued debt, of which \$2,893,100 was for general projects, \$2,272,500 was for parking projects. Outstanding and authorized but unissued debt totaled \$185,907,821 at June 30, 2024, a decrease of \$1,061,155 from the previous year. Like most other municipalities striving to keep tax rate increases as low as possible, maintain infrastructure and address revenue and expenditure fluctuations, debt has been used to finance some of the City's needs, where appropriate. A significant portion of outstanding indebtedness is attributable to self-liquidating debt (principally the Water Fund). The Debt Service Fund budget includes principal and interest payments related to debt attributable to the General and Library Funds. Debt service related to the Water and Sewer Rent Funds is budgeted and reported in each of those funds.

Debt Service Fund Expenditures

Debt Service Fund Expenditures: \$16.1M

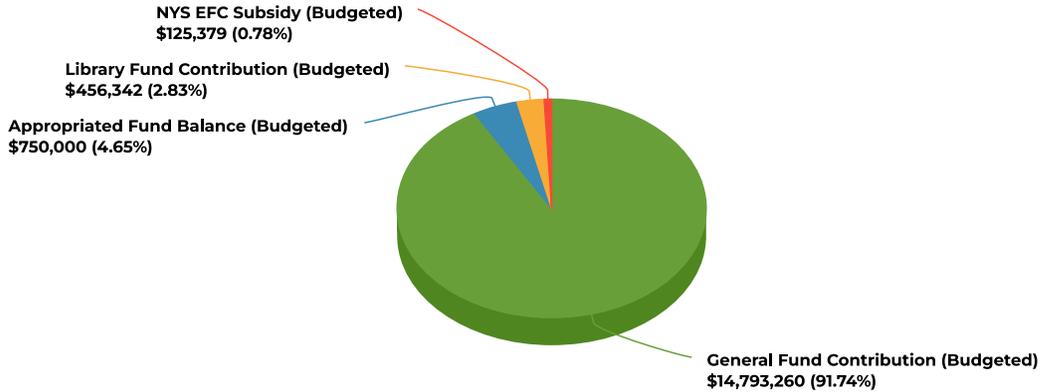


The Debt Service Fund expenditure budget for FY 2025-26 totals \$16,124,981 which is \$496,995 or 3% more than the current year's adopted budget. A comparison between the FY 2025-26 Adopted Budget, the FY 2024-25 Adopted Budget and last year's actual expenditures is shown below.

Name	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Expense Objects			
Environmental Facilities Corp. Admin Fee	\$14,324	\$13,000	\$11,662
Serial Bonds-Principal	\$10,697,612	\$11,006,460	\$11,828,677
Other Debt Principal	\$324,456	\$334,256	\$343,565
Other Debt Interest	\$43,941	\$34,141	\$24,832
Serial Bond-Interest	\$3,833,075	\$4,240,129	\$3,916,245
Total Expense Objects:	\$14,913,408	\$15,627,986	\$16,124,981

Debt Service Fund Revenues

Debt Service Fund Revenues: \$16.1M



The FY 2025-26 Debt Service Fund revenue budget totals \$16,124,981. The General Fund contribution, which will increase by 4%, includes funding from the open space reserve (\$120,000) and the White Plains Hospital's portion of debt service (\$536,408) on the Longview Garage. The Library Fund contribution decreases to \$456,342. A subsidy of \$125,379 from the Environmental Facilities Corporation is also a revenue source. An appropriation of fund balance from the Debt Service Fund of \$750,000 is also included. A comparison between the FY 2025-26 Adopted Budget, the FY 2024-25 Adopted Budget and last year's actual revenues (exclusive of refunding issues) is shown below.

Name	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Revenue Source			
NYS EFC Subsidy	\$144,120	\$136,648	\$125,379
Interest Revenue	\$105,103		
Serial Bond Premium	\$1,044,735		
Capital Project Unused Funds	\$224,002		
Appropriated Fund Balance		\$650,000	\$750,000
General Fund Contribution	\$13,350,496	\$14,205,402	\$14,793,260
Library Fund Contribution	\$695,474	\$635,936	\$456,342
Total Revenue Source:	\$15,563,930	\$15,627,986	\$16,124,981

Debt Projections for FY 2024-25

Based upon new indebtedness incurred and/or issued in the current fiscal year and scheduled principal payments to be made during the same time period, total authorized and outstanding indebtedness is projected to be \$217,675,605 at June 30, 2025 which is summarized below.

	Self-Liquidating Debt			Tax-Supported Debt		Total
	Parking	Water	Sewer	Library	All Other	
Serial Bonds	\$27,156,896	\$49,011,982	\$6,842,082	\$2,048,431	\$79,590,609	\$164,650,000
Energy Contract					1,062,965	1,062,965
Unissued	9,910,000	17,574,000	1,497,000		22,981,640	51,962,640
	\$37,066,896	\$66,585,982	\$8,339,082	\$2,048,431	\$103,635,214	\$217,675,605

Authorized and unissued debt, during the current fiscal year, based on the actions of the Common Council as of June 10, 2025 totaled \$29,809,300. It is anticipated that any future new indebtedness authorized by the Common Council in the current fiscal year (\$22,153,340) will also remain unissued as of June 30, 2025. The City will retire approximately \$15.0 million in debt during the 2024-25 fiscal year and expend approximately \$6.3 million for interest expense.

Debt Service Projections for FY 2025-26

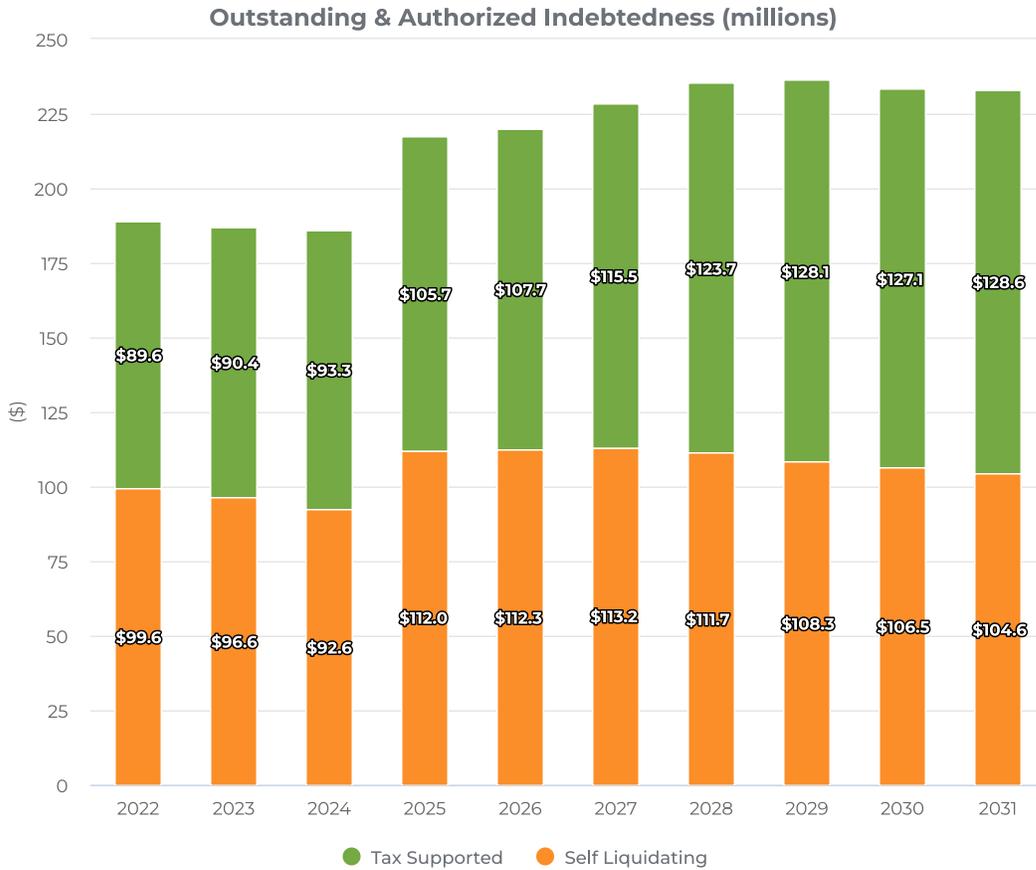
Based upon anticipated indebtedness incurred prior to June 30, 2025 and during FY 2025-2026, as well as scheduled principal and interest payments during FY 2025-2026, authorized and outstanding indebtedness at June 30, 2026 is projected to total \$220,030,040, an increase of \$2.4 million or 1% over FY 2024-25. Debt-related activity for the new fiscal year is projected as follows (in millions):

Projected Debt	Self-Liquidating Debt	General Debt	Library Fund	Total
As of June 30, 2025	\$111,991,960	\$103,635,214	\$2,048,431	\$217,675,605
FY 25-26 Capital Improvement Program	7,979,000	10,354,000	0	18,333,000
Retired/Rescinded Debt	(7,631,115)	(7,959,558)	(387,892)	(15,978,565)
As of June 30, 2026	\$112,339,845	\$106,029,656	\$1,660,539	\$220,030,040

Outstanding and Authorized Indebtedness

The exhibit below demonstrates the trend of City indebtedness beginning in fiscal year 2021-2022 through the period covered by the 2025-2031 Capital Improvement Program, including the relationship between tax-supported indebtedness and indebtedness which is self-liquidating. The funding for self-liquidating debt is provided from water billings, sewer rent billings and parking revenues. The funding for tax-supported debt comes from general City revenue, including real property taxes. Outstanding debt increases, as the chart below indicates, and this trend will reach its peak in FY 2028-2029 before moderating slightly in the following years.

Tax-supported debt as a percentage of the total begins to exceed self-liquidating debt in FY 2026-2027. Indebtedness projected from 2024-2025 through 2030-2031 is based on the current Capital Improvement Program. The City’s actual indebtedness and subsequent debt service during this time period will depend on the approval and timing of the related bond issues which is projected on the following page.

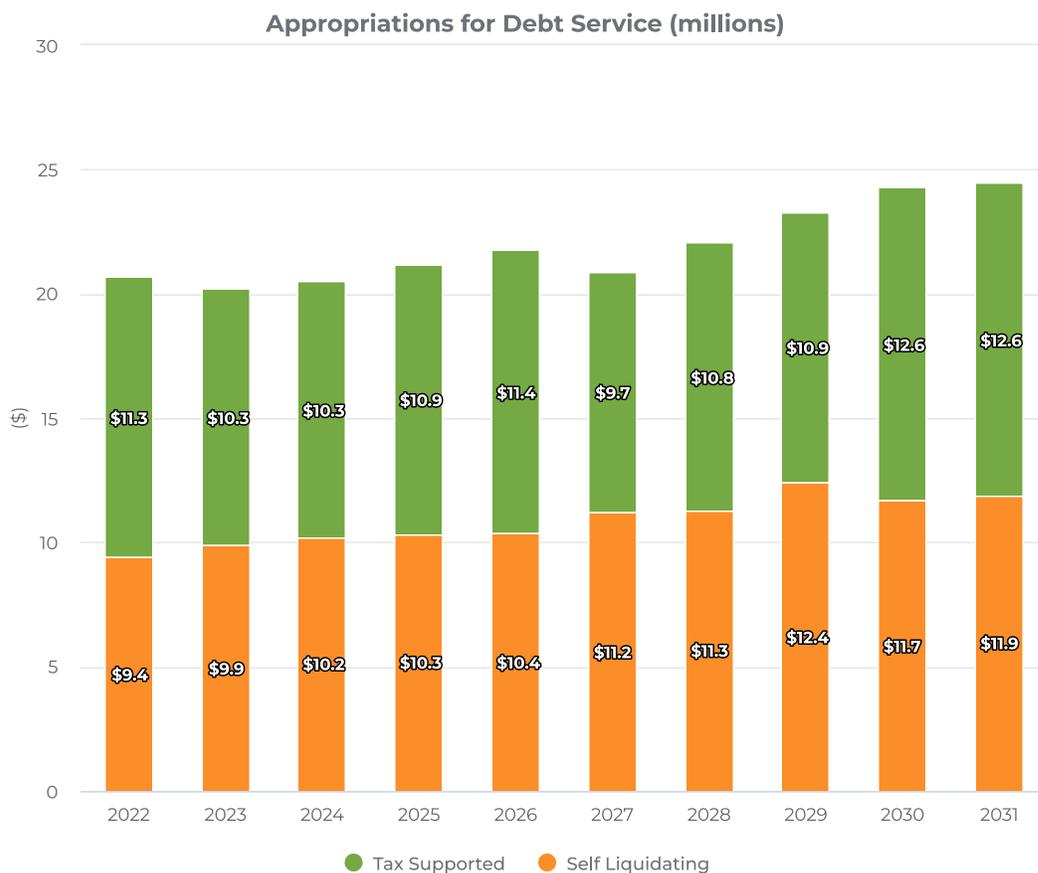


It is important to note in any discussion of indebtedness that White Plains' credit rating from Moody's Investors Services is Aa1, thereby indicating the Mayor and Common Council have traditionally established and followed debt management policies which have protected the financial well-being of the City.

The Local Finance Law of the State of New York establishes a cap on the level of debt cities may incur. The constitutional debt limit is calculated at 7% of the average last five years full valuation. It is currently projected that the City will have exhausted 11.5% of its available debt limit and will have approximately \$719.5 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2025.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2025-2031 Capital Improvement Program adopted by the Capital Projects Board, it is projected that net debt service payments for the operating funds combined will equal less than the credit industry benchmark of 10% of general expenditures as of June 30, 2025. Total authorized and outstanding indebtedness will be less than 5% of the full valuation of property within the City as of the same date. Total authorized and outstanding debt per capita as of June 30, 2025 is projected to be \$2,704. Net debt per capita is projected to equal \$1,7367.

The exhibit below demonstrates the City's appropriations for debt service since fiscal year 2021-2022 through fiscal year 2024-2025 and the projected payments for fiscal years 2026-2031 based on the 2025-2031 Capital Improvement Program.



In fiscal year 2025-26 debt service payments will total \$21.8 million, an increase of 2.2% over the current fiscal year. Included in this increase are debt service payments which will be funded from parking revenues for continuing garage elevator modernization, structural work in various garages and parking lot rehabilitation. Payments to continue the City's annual program to reconstruct/replace various water lines as well as roof replacement at the Orchard Street Pump Station (OSPS) and land remediation are funded in the Water Fund. Payments from the Sewer Rent Fund will be made for miscellaneous sanitary sewer reconstruction. Debt service payments from the General Fund include design and construction to remove and replace chillers at the Public Safety building, miscellaneous street reconstruction, replacement of heavy duty rolling stock, miscellaneous storm water drain reconstruction, Library and Public Safety building exterior rehabilitation, heating units at the City Garage, window and ventilation replacement at 140 S. Kensico Avenue and improvements to various parks including Kittrell Park, Gedney Park and Battle Hill Park Playground.

Finally, as indicated by the exhibit above, debt service payments for self-liquidating debt are expected to be approximately \$10.4 million in FY 2025-26, while tax supported debt service payments are projected at approximately \$11.4 million. Tax-supported debt service payments are increasing primarily because of the need to upgrade and maintain several of the City's aging buildings. The increase in debt service payments for self-liquidating debt in future years is based on the City's plan to upgrade the chemical system at the Central Avenue Pump Station, the replacement of water lines and other necessary water projects.

**City of White Plains
Constitutional Debt Statement
Pro Forma Projected as of July 1, 2025**

Fiscal Year Ended June 30	Assessed Valuation	State Equalization Rate	Full Valuation
2026	\$ 277,776,698	2.18%	\$ 12,742,050,367
2025	278,501,783	2.37%	11,751,130,084
2024	281,534,856	2.39%	11,779,701,088
2023	286,074,129	2.58%	11,088,144,535
2022	284,300,633	2.66%	10,687,993,722
Total Five Year Full Valuation			<u>\$ 58,049,019,796</u>
Average Five Year Full Valuation			<u>\$ 11,609,803,959</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 812,686,277</u>
Outstanding Indebtedness June 30, 2025			
Serial Bonds			\$ 164,650,000
Less Exclusions:			
2025-26 Debt Service Appropriation (Principal Only)			\$ (15,635,000)
Water and Sewer System Debt - June 30, 2025			<u>(55,854,064)</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>\$ 93,160,936</u>
Net Debt Contracting Margin			<u>\$ 719,525,341</u>
Pro Forma Projected Percentage of Debt Contracting Power Exhausted			<u>11.5%</u>

Debt Service Fund: Statement of Revenues, Expenditures and Changes in Fund Balance

	ACTUALS			Projected FY 24-25	Adopted FY 25-26
	FY 21-22*	FY 22-23*	FY 23-24*		
Revenues:					
Intergovernmental	\$133,087	\$125,535	\$144,119	\$136,648	\$125,379
Interest	4,552	73,392	105,103	150,000	-
Miscellaneous	701	-	-	-	-
Total Revenues	138,340	198,927	249,222	286,648	125,379
Expenditures:					
Debt Service:					
Principal Retirement	11,680,052	10,257,813	11,022,068	11,340,716	12,172,242
Interest & Fiscal Charges	3,966,540	4,234,197	3,891,339	4,287,270	3,953,739
Refunded Bonds & Related	80,106	-	-	-	-
Total Expenditures	15,726,698	14,492,010	14,913,407	15,627,986	16,124,981
Other Financing Sources:					
Transfer In:					
General Fund	13,578,534	13,071,918	13,350,496	14,205,402	14,793,260
Library Fund	702,569	694,557	695,474	635,936	456,342
Capital Fund	61,106	83,348	224,003	-	-
Refunding bonds issued	11,318,095	-	-	-	-
Payment to refunded bond escrow agent	(12,420,771)	-	-	-	-
Issuance premium	2,093,233	-	1,044,735	-	-
Total Other Financing Sources	15,332,766	13,849,823	15,314,708	14,841,338	15,249,602
Net Changes in Fund Balance	(255,592)	(443,260)	650,523	(500,000)	(750,000)
Fund Balance at Beginning of Year	2,922,641	2,667,049	2,223,789	2,874,312	2,374,312
Fund Balance at End of Year	\$2,667,049	\$2,223,789	\$2,874,312	\$2,374,312	\$1,624,312

* Source: City of White Plains Annual Comprehensive Financial Reports for the fiscal years ended June 30th.

Summary of Authorized and Outstanding Debt

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	ENERGY PERFORM. GRANT	TOTAL OUTSTANDING	PERCENTAGE OF		
					CONSTITUTIONAL DEBT LIMIT EXHAUSTED	AUTHORIZED BUT UNISSUED	AUTHORIZED AND UNISSUED
2007-2008	\$ 88,561,000	\$ 3,273,750	\$ -	\$ 91,834,750	13.78%	\$ 8,517,800	\$ 100,352,550
2008-2009	82,815,000	9,530,200	-	92,345,200	15.61%	9,849,225	102,194,425
2009-2010	87,656,825	8,400,000	-	96,056,825	15.52%	10,024,675	106,081,500
2010-2011	82,188,000	18,099,650	-	100,287,650	16.81%	15,420,125	115,707,775
2011-2012	106,606,555	-	-	106,606,555	21.25%	36,195,125	142,801,680
2012-2013	110,542,555	-	-	110,542,555	22.20%	37,468,075	148,010,630
2013-2014	136,675,800	-	-	136,675,800	25.57%	12,702,350	149,378,150
2014-2015	154,452,742	-	-	154,452,742	31.01%	17,665,250	172,117,992
2015-2016	156,406,200	-	-	156,406,200	31.61%	19,022,650	175,428,850
2016-2017	160,170,901	-	-	160,170,901	30.88%	11,999,400	172,170,301
2017-2018	148,693,901	-	3,217,627	151,911,528	31.40%	29,454,650	181,366,178
2018-2019	158,955,351	-	2,934,160	161,889,511	35.49%	43,093,750	204,983,261
2019-2020	180,045,001	-	2,643,245	182,688,246	30.16%	14,729,300	197,417,546
2020-2021	175,285,000	-	2,344,454	177,629,454	30.07%	19,174,200	196,803,654
2021-2022	181,565,000	-	2,037,342	183,602,342	26.44%	5,646,872	189,249,214
2022-2023	168,400,000	-	1,721,677	170,121,677	26.12%	16,847,299	186,968,976
2023-2024	179,345,000	-	1,397,221	180,742,221	24.90%	5,165,600	185,907,821
2024-2025							
July	179,345,000	-	1,369,779	180,714,779	25.37%	13,974,600	194,689,379
August	178,915,000	-	1,342,274	180,257,274	26.27%	21,347,600	201,604,874
September	176,165,000	-	1,314,706	177,479,706	25.91%	21,347,600	198,827,306
October	176,165,000	-	1,287,074	177,452,074	25.91%	21,347,600	198,799,674
November	174,770,000	-	1,259,379	176,029,379	25.72%	21,347,600	197,376,979
December	174,770,000	-	1,231,621	176,001,621	25.72%	21,347,600	197,349,221
January	174,545,000	-	1,203,799	175,748,799	25.62%	20,889,600	196,638,399
February	168,405,000	-	1,175,913	169,580,913	25.18%	23,651,600	193,232,513
March	166,790,000	-	1,147,964	167,937,964	25.03%	24,143,600	192,081,564



**CITY OF WHITE PLAINS
PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE
AND BUDGET PROJECTION FOR FISCAL YEAR 2025-2026**

	Actual 2023-24	Estimates 2024-25	Budget Projections 2025-2026		Less Funds Available	Amount Needed
			Principal	Interest		
PROPRIETARY FUNDS						
Water Fund:						
Serial Bonds	\$ 5,377,388	\$ 5,096,672	\$ 3,372,051	\$ 1,584,445	\$ 4,956,496	\$ -
Bond Anticipation Notes	-	-	-	-	-	-
Total Water Fund	<u>5,377,388</u>	<u>5,096,672</u>	<u>3,372,051</u>	<u>1,584,445</u>	<u>4,956,496</u>	<u>(1)</u>
Sewer Fund:						
Serial Bonds	467,420	568,495	434,272	254,152	688,424	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Sewer Fund	<u>467,420</u>	<u>568,495</u>	<u>434,272</u>	<u>254,152</u>	<u>688,424</u>	<u>(2)</u>
GENERAL LONG TERM/SHORT TERM DEBT						
General Projects:						
EFC Fees	14,324	13,000	-	-	11,662	11,662
Serial Bonds	13,835,214	14,610,653	11,440,785	3,847,795	15,288,580	(3)
Energy Performance Contract	368,397	368,397	343,565	24,832	368,397	-
	<u>14,217,935</u>	<u>14,992,050</u>	<u>11,784,350</u>	<u>3,872,627</u>	<u>15,668,639</u>	<u>875,379</u>
Total General Fund	<u>14,217,935</u>	<u>14,992,050</u>	<u>11,784,350</u>	<u>3,872,627</u>	<u>15,668,639</u>	<u>875,379</u>
Library Fund:						
Serial Bonds	695,473	635,936	387,892	68,450	456,342	456,342
Total Library Fund	<u>695,473</u>	<u>635,936</u>	<u>387,892</u>	<u>68,450</u>	<u>456,342</u>	<u>456,342</u>
Total Debt Service	\$ 20,758,216	\$ 21,293,153	\$ 15,978,565	\$ 5,779,674	\$ 21,769,901	\$ 15,249,602
Recapitulation:						
EFC Administrative Fee	\$ 14,324	\$ 13,000	\$ -	\$ -	\$ 11,662	\$ 11,662
Serial Bonds	20,375,495	20,911,756	15,635,000	5,754,842	21,389,842	14,869,543
Energy Performance Contract	368,397	368,397	343,565	24,832	368,397	368,397
	<u>\$ 20,758,216</u>	<u>\$ 21,293,153</u>	<u>\$ 15,978,565</u>	<u>\$ 5,779,674</u>	<u>\$ 21,769,901</u>	<u>\$ 15,249,602</u>

(1) \$ 4,956,496 Water Fees
 (2) \$688,424 Sewer Rent Fees
 (3) Includes \$536,408 WHP Hospitals portion of debt service for Longview Garage and \$120,000 from Open Space Reserve
 (4) \$750,000 from Appropriation of Debt Service Fund Balance; \$125,379 EFC Subsidy

**CITY OF WHITE PLAINS
PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2025 & 2026**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding 6/30/2025	Fiscal Year 2025-2026		Balance Outstanding 6/30/2026
						Principal Payments	Interest Payments	
General Projects:								
Public Improvements	2014	3,269,991	2.00-3.25	2029	1,077,166	257,297	33,702	819,879
Public Improvements	2015	8,703,200	3.00-5.00	2035	5,146,690	452,346	143,400	4,694,344
Public Improvements	2016	8,920,250	2.00-5.00	2036	5,655,208	452,272	152,027	5,202,936
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2027	897,235	444,559	17,945	452,676
Public Improvements Series C	2017	7,719,250	3.00	2032	4,192,673	548,375	125,780	3,644,298
Public Improvements - R 2008 A - Series B	2017	1,776,715	3.00-4.00	2028	523,498	178,464	20,940	345,034
Public Improvements	2018	12,473,350	3.00-5.00	2039	9,370,267	554,487	336,028	8,815,780
Public Improvements	2019	10,116,749	2.25-5.00	2040	8,583,996	433,491	274,081	8,150,505
Public Improvements	2020	3,148,324	2.00-5.00	2041	2,787,504	133,090	74,560	2,654,414
Public Improvements - R 2010- Series B	2020	6,917,487	5.00	2030	2,759,926	943,465	114,410	1,816,461
Public Improvements - R 2010- Series B	2020	3,461,057	5.00	2030	1,182,492	513,136	46,296	669,356
Public Improvements Series A	2022	11,594,530	3.00-5.00	2042	10,781,626	438,539	430,891	10,343,087
Public Improvements Series B (R2012, 2012 R & 2013)	2022	6,280,414	5.00	2028	2,519,451	955,429	125,973	1,584,022
Public Improvements-EFC-R2013-Series A	2023	5,730,000	2.630-4.6095	2033	4,665,000	545,000	197,258	4,120,000
Public Improvements	2024	19,447,877	4.00-5.00	2042	19,447,877	766,053	832,367	18,681,824
		<u>115,317,394</u>			<u>79,590,609</u>	<u>7,615,993</u>	<u>2,925,656</u>	<u>71,974,616</u>
Library Fund:								
Public Improvements	2014	1,263,000	2.00-3.25	2029	416,044	99,375	13,017	316,669
Public Improvements	2017	1,919,000	3.00	2032	1,042,293	136,325	31,269	905,968
Public Improvements	2019	144,207	2.25-5.00	2040	122,359	6,179	3,907	116,180
Public Improvements - R 2010 (2010&2011)	2020	394,525	5.00	2030	128,958	59,702	4,955	69,256
Public Improvements Series A	2022	175,457	3.00-5.00	2042	163,155	6,636	6,521	156,519
Public Improvements Series B (R2012, 2012 R & 2013)	2022	1,068,340	5.00	2028	175,622	79,675	8,781	95,947
		<u>4,964,529</u>			<u>2,048,431</u>	<u>387,892</u>	<u>68,450</u>	<u>1,660,539</u>
		<u>120,281,923</u>			<u>81,639,040</u>	<u>8,003,885</u>	<u>2,994,106</u>	<u>73,635,155</u>
S/T Tax-Supported								
Parking Projects:								
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	80,000	10,000	5,400	70,000
Public Improvements	2014	17,548,350	2.00-3.25	2029	5,780,595	1,380,728	180,860	4,399,867
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,015,358	89,240	28,290	926,118
Public Improvements	2016	303,000	3.00-5.00	2036	192,094	15,363	5,164	176,731
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2027	160,752	79,651	3,215	81,101
Public Improvements	2017	3,363,300	3.00	2032	1,826,757	238,929	54,803	1,587,828
Public Improvements - R 2008 B Series A	2017	13,805,000	2.00-3.00	2033	8,095,000	895,000	242,850	7,200,000
Public Improvements	2018	808,000	3.00-5.00	2039	606,988	35,919	21,767	571,069
Public Improvements	2019	1,490,136	2.25-5.00	2040	1,264,371	63,851	40,370	1,200,520
Public Improvements	2020	1,245,723	2.00-5.00	2041	1,102,955	52,661	29,502	1,050,294
Public Improvements - R 2010 B	2020	1,302,310	5.00	2030	571,820	166,803	24,421	405,017
Public Improvements Series A	2022	1,628,784	3.00-5.00	2042	1,514,590	61,606	60,531	1,452,984
Public Improvements Series B (R2012, 2012 R & 2013)	2022	3,969,341	5.00	2029	1,845,817	612,934	92,291	1,232,883
Public Improvements	2024	3,099,799	4.00-5.00	2042	3,099,799	122,107	132,671	2,977,692
		<u>51,467,892</u>			<u>27,156,896</u>	<u>3,824,792</u>	<u>922,135</u>	<u>23,332,104</u>

**CITY OF WHITE PLAINS
PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2025 & 2026 (cont.)**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Balance Outstanding 6/30/2025	Fiscal Year 2025-2026			Balance Outstanding 6/30/2026
						Principal Payments	Interest Payments		
Water Fund:									
Public Improvements	2014	252,500	2.00-3.25	2029	83,177	19,867	2,602		63,310
Public Improvements	2015	15,554,000	2.00-3.00	2035	9,197,952	808,414	256,278		8,389,538
Public Improvements	2016	2,800,750	3.00-5.00	2036	1,775,603	142,002	47,733		1,633,601
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	382,063	188,608	7,641		193,455
Public Improvements	2017	992,350	3.00	2032	538,990	70,497	16,170		468,493
Public Improvements - R 2008 A Series B	2017	483,285	3.00-4.00	2028	136,502	46,536	5,460		89,966
Public Improvements	2018	8,484,000	3.00-5.00	2039	6,373,378	377,145	228,556		5,996,233
Public Improvements	2019	21,237,185	2.25-5.00	2040	18,019,620	909,987	575,354		17,109,633
Public Improvements	2020	5,404,959	2.00-5.00	2041	4,785,505	228,486	128,003		4,557,019
Public Improvements - R 2010	2020	1,480,654	5.00	2030	839,140	150,497	38,195		688,643
Public Improvements Series A	2022	7,024,738	3.00-5.00	2042	6,532,232	265,695	261,062		6,266,537
Public Improvements Series B (R2012, 2012 R & 2013)	2022	1,469,665	5.00	2028	347,820	164,317	17,391		183,503
		<u>67,738,816</u>			<u>49,011,982</u>	<u>3,372,051</u>	<u>1,584,445</u>		<u>45,639,931</u>
Sewer Fund:									
Public Improvements	2014	479,700	2.00-3.25	2029	158,018	37,743	4,944		120,275
Public Improvements	2016	303,000	3.00-5.00	2036	192,095	15,363	5,164		176,732
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	64,950	32,182	1,299		32,768
Public Improvements	2017	505,000	3.00	2032	274,287	35,874	8,229		238,413
Public Improvements	2018	505,000	2.63-3.81	2039	379,367	22,449	13,605		356,918
Public Improvements	2019	1,201,723	2.25-5.00	2040	1,019,654	51,492	32,557		968,162
Public Improvements	2020	845,994	2.00-5.00	2041	749,036	35,763	20,035		713,273
Public Improvements - R 210 & 211	2020	193,967	5.00	2030	77,664	26,397	3,223		51,267
Public Improvements Series A	2022	1,256,491	3.00-5.00	2042	1,168,397	47,524	46,695		1,120,873
Public Improvements Series B (R2012, 2012 R & 2013)	2022	132,240	5.00	2027	46,290	22,645	2,315		23,645
Public Improvements	2024	2,712,324	4.00-5.00	2042	2,712,324	106,840	116,087		2,605,484
		<u>8,455,360</u>			<u>6,842,082</u>	<u>434,272</u>	<u>254,152</u>		<u>6,407,810</u>
s/t Self-Liquidating		<u>127,662,068</u>			<u>83,010,960</u>	<u>7,631,115</u>	<u>2,760,732</u>		<u>75,379,845</u>
Total Serial Bonds:		<u>\$ 247,943,991</u>			<u>\$ 164,650,000</u>	<u>\$ 15,635,000</u>	<u>\$ 5,754,839</u>		<u>\$ 149,015,000</u>

**CITY OF WHITE PLAINS
PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2025 & 2026**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance 6/30/25</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2025-2026</u>		<u>Balance Outstanding 6/30/26</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
FY 2023-24	2,435,100	2,435,100		2,435,100				2,435,100
Public Safety Building Chillers	1,818,000	1,818,000		1,818,000				1,818,000
RS Acquisition Heavy Duty Vehicles FY 25	4,787,000	4,787,000		4,787,000				4,787,000
140 S. Kensico Window & Ventilation Replacement	909,000	909,000		909,000				909,000
Fire Station #2 Boiler Replacement	404,000	404,000		404,000				404,000
Amendment to RS Acquisition FY 25	1,550,000	1,550,000		1,550,000				1,550,000
Battle Hill Park Playground Improvements	492,000	492,000		492,000				492,000
Misc Street Reconstruction FY25	2,351,000	2,351,000		2,351,000				2,351,000
Traffic Light Pole Replacement	474,700	474,700		474,700				474,700
FY 24-25 Capital Improvement Program				7,760,840				7,760,840
FY 25-26 Capital Improvement Program								10,354,000
S/T General Improvements								33,335,640
	<u>15,220,800</u>	<u>15,220,800</u>	<u>-</u>	<u>22,981,640</u>			<u>-</u>	<u>33,335,640</u>

**CITY OF WHITE PLAINS
PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2025 & 2026 (cont.)**

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/25	Projected Interest Rate	Fiscal Year 2025-2026		Balance Outstanding 6/30/26
						Principal Payments	Interest Payments	
Parking:								
Municipal Parking Lot Rehabilitation FY 17	404,000	404,000		404,000				404,000
FY 24 Garage Elevator Modernization	1,515,000	1,515,000		1,515,000				1,515,000
Transcenter Fire System Upgrade	353,500	353,500		353,500				353,500
Municipal Parking Structure Rehabilitation FY 25	3,850,000	3,850,000		3,850,000				3,850,000
FY 24-25 Capital Improvement Program				3,787,500				3,787,500
FY 25-26 Capital Improvement Program				3,030,000				3,030,000
S/T Parking Improvements	6,122,500	6,122,500	-	9,910,000		-	-	12,940,000
Water Fund:								
Replace/Reconstruct Various Water Lines FY 25	6,969,000	6,969,000		6,969,000				6,969,000
FY 24-25 Capital Improvement Program				10,605,000				10,605,000
FY 25-26 Capital Improvement Program				17,574,000				3,737,000
S/T Water Fund	6,969,000	6,969,000	-	17,574,000		-	-	21,311,000
Sewer Fund:								
RS Acquisition Heavy Duty Vehicles	285,000	285,000		285,000				285,000
Miscellaneous SS Improvements FY 25	1,212,000	1,212,000		1,212,000				1,212,000
FY 25-26 Capital Improvement Program				-				1,212,000
S/T Sewer Fund	1,497,000	1,497,000	-	1,497,000		-	-	2,709,000
S/T Debt Payable	29,809,300	29,809,300	-	51,962,640		-	-	70,295,640
Performance Contract:								
Energy Performance-NYPA Street Lighting	3,217,627	-	-	1,062,965	2.50%	343,565	24,832	719,400
S/T Other Debt Payable	\$ 33,026,927	\$ 29,809,300	\$ -	\$ 53,025,605		\$ 343,565	\$ 24,832	\$ 71,015,040
Total Outstanding/Authorized Debt 6/30/2025								
\$ 217,675,605								
Total Outstanding/Authorized/Planned Debt 6/30/26								
\$ 220,030,040								

SUPPLEMENTAL INFORMATION

Demographics - June 30, 2024

Located in central Westchester, the City of White Plains, with a 2020 census population of 59,559, occupies an area of almost 10 square miles. It is the seat of Westchester County, located just north of New York City about 4 miles east of the Hudson River and 2.5 miles northwest of the Long Island Sound.

The first non-native settlement of White Plains was in November 1683 by a party of Connecticut Puritans. In 1758, White Plains became the seat of Westchester County, and in 1788, the Town of White Plains was created. In the first United States Census, conducted in 1790, the White Plains population was 505. In 1800, the population was 575 and in 1830 was 830. White Plains was incorporated as a village in 1866. By 1870, 26 years after the arrival of the railroad, the population was 2,630 and was 4,508 in 1890. White Plains was incorporated as a city in 1916. As per the 1920 Census, which was the first Census after White Plains became a city, the population was 21,031.

With the building boom after World War II and the construction of parkways and expressways, downtown White Plains became a major and destination retail shopping location. This was also a period during which many major corporations based in New York City relocated their operations to White Plains. By the early 1990s, economic development had stagnated and was impacted by a recession. By 2003, however, the City started new construction, such as the City Center, a major and upscale shopping mall, followed by construction of the Ritz-Carlton Hotel. 2010 was the beginning of a new downtown development renaissance which has continued ever since.

Despite its modest geographic size and population, White Plains is a regional center for business, retail, government and medical services. Its commercial base and business economy are comparable to cities much larger in area and population, yet White Plains is first and foremost a community of distinct and diverse residential neighborhoods with a substantial open space character.

DEMOGRAPHIC STATISTICS (1)

Fiscal Year	Population	Median Age	Per Capita Income	Median Family Income	Median Household Income	Public School Enrollment	Unemployment Rate
2023-24	61,288	41.4	\$65,846	\$141,335	\$109,551	6,674	3.2%
2022-23	59,316	41.4	\$60,740	\$132,294	\$104,849	6,674	2.8%
2021-22	59,526	41.5	\$56,195	\$118,785	\$96,715	6,833	2.7%
2020-21	59,559	40.0	\$52,683	\$115,875	\$90,427	7,056	4.5%

1. Source: City of White Plains Annual Comprehensive Financial Report for Fiscal Year July 1, 2023-2024.

General Information

Date of Incorporation	1916	Municipal Water Operations:	
Form of Government	Mayor-Council	Number of Metered Accounts	10,383
Area	9.79 square miles	Average Daily Consumption	6,519,830
Police Protection:		Miles of Water Mains	159.8
Number of Stations	1	Supply	NYC Aqueduct
Fire Protection:		Recreation and Culture:	
Number of Stations	7 (1 of which are equipped but not staffed)	Total Acres of Parks	231
Number of Fire Hydrants	2,068	Number of Parks and Recreation Facilities	23
Public Works:		Number of Youth Programs	326
Number of Street Lights	6,459	Number of Adult Programs	81
Miles of Paved City Streets	150	Number of Seniors Programs	114
Miles of Sanitary Sewers	127.1	Number of Libraries	1
Miles of Storm Water Drains	83	Number of Volumes	207,818

Principal Taxpayers June 30, 2024

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 15,838,824	5.63%
2	Westchester Mall, LLC	Retail Outlet	11,376,450	4.04%
3	Hart BS Commons, LLC	Apartments	3,728,000	1.32%
4	44 South Broadway Property, LLC	Office Space Rental	3,675,000	1.31%
5	KRG WP City Center, LLC	Retail Outlet	3,225,000	1.15%
6	360 Hamilton Plaza	Office Space Rental	2,675,000	0.95%
7	Gateway I Group, Inc.	Office Space Rental	2,531,000	0.90%
8	One City DE, LLC	Apartments	2,300,000	0.82%
9	WP Plaza Owner I, LLC	Office Space Rental	2,225,100	0.79%
10	Avalon WP I, LLC	Apartments	2,207,000	0.78%
11	HUSPP Bloomingdale Road, LLC	Retail Outlet	2,100,000	0.75%
12	SVA Gramercy, LLC	Apartments	1,825,000	0.65%
13	1133-399 Westchester Ave, LLC	Office Space Rental	1,725,000	0.61%
14	Galleria City Holding Company, LLC	Retail Outlet	1,500,000	0.53%
15	MG RMC Main, LLC	Office Space Rental	1,450,000	0.52%
16	HPT ING -2 Properties	Office Space Rental	1,425,000	0.51%
17	Bryant Gardens Corp.	Cooperative Apartments	1,340,000	0.48%
18	Verizon	Public Utility	1,332,767	0.47%
19	WPP Land Acquisitions	Office Space Rental	1,000,000	0.36%
20	10 Bank Street of White Plains, LLC	Office Space Rental	1,000,000	0.36%
			\$64,479,141	22.90%

**CITY OF WHITE PLAINS
CONSTITUTIONAL TAX LIMIT
PRO FORMA PROJECTED AS OF JULY 1, 2025**

	Fiscal Year Ended June 30	Full Valuation Real Estate	Tax Rate Equivalent Percentage	
	2026	\$ 12,742,050,367		
	2025	11,751,130,084		
	2024	11,779,701,088		
	2023	11,088,144,535		
	2022	10,687,993,722		
Five Year Total Full Valuation		\$ 58,049,019,796		
Five Year Average Full Valuation		\$ 11,609,803,959		
Constitutional Tax Limit 2%		\$ 232,196,079	\$ 835.91	100.00%
FY 2025-26 Tax Levy (1)		\$ 69,519,174	\$ 250.27	29.94%
Allowable Exclusions		(21,599,134)	(77.76)	-9.30%
Tax Levy Subject to Limit		\$ 47,920,040	\$ 172.51	20.64%
Constitutional Tax Margin		\$ 184,276,039	\$ 663.40	79.36%

(1) Based upon Assessed Valuation of \$277,776,698 as certified by the Assessor on March 1, 2025 and an adopted Tax Rate of \$250.27 per \$1,000 of assessed value.

Year	Constitutional Tax Limit	Tax Levy	Total Exclusions	Tax Levy Subject to Tax Limit	Constitutional Tax Margin	Percent Exhausted
2025-26	\$232,196,079	\$69,519,174	\$21,599,134	\$47,920,040	\$184,276,039	20.64%
2024-25	224,173,683	68,004,565	20,274,830	47,729,735	176,443,948	21.29%
2023-24	219,255,063	67,086,941	16,615,185	50,471,756	168,783,307	23.02%
2022-23	213,320,447	67,087,244	14,127,149	52,960,095	160,360,352	24.83%
2021-22	204,508,444	66,151,692	13,350,860	52,800,832	151,707,612	25.82%
2020-21	196,372,555	64,579,523	15,198,690	49,380,833	146,991,722	25.15%
2019-20	176,759,952	61,436,820	14,433,120	47,003,700	129,756,252	26.59%
2018-19	165,044,263	59,844,743	12,446,838	47,397,905	117,646,358	28.72%
2017-18	159,295,265	57,844,321	11,293,902	46,550,419	112,744,846	29.22%
2016-17	156,651,033	55,648,820	10,612,264	45,036,556	111,614,477	28.75%

SCHEDULE OF PROPERTY TAX RATES PER \$1,000 ASSESSED VALUATION ALL OVERLAPPING GOVERNMENTS

Year	City of White Plains	White Plains School District	Westchester County				Total Tax Rate
			County	Sewer Districts	Refuse Disposal District	Total	
2025-26	\$250.27 (3)	\$742.52 (3)	\$101.91	\$22.71(1) 26.69(2)	\$12.56	\$137.18 141.16	\$1,129.97 1,133.95
2024-25	244.18	728.37	104.71	20.38 24.52	12.51	137.60 141.74	1,110.15 1,114.29
2023-24	238.29	712.85	106.22	19.04(1) 22.79(2)	12.00	137.26 141.01	1,088.40 1,092.15
2022-23	234.51	688.17	111.83	16.59(1) 21.42(2)	11.41	139.83 144.66	1,062.51 1,067.34
2021-22	230.22	692.24	114.27	16.06(1) 21.86(2)	10.70	141.03 146.83	1,063.49 1,069.29
2020-21	224.52	683.17	122.08	16.51(1) 21.60(2)	9.59	148.18 153.27	1,055.87 1,060.96
2019-20	217.07	672.66	118.14	17.11(1) 20.64(2)	9.83	145.08 148.61	1,034.81 1,038.34
2018-19	211.36	644.66	103.32	14.37(1) 18.03(2)	8.92	126.61 130.27	982.63 986.29
2017-18	205.37	625.46	102.96	14.68(1) 18.25(2)	9.26	126.90 130.47	957.73 961.30
2016-17	200.95	615.61	103.89	14.77(1) 16.63(2)	9.27	127.93 129.79	944.49 946.35
2015-16	200.74	613.74	103.73	14.80(1) 15.92(2)	9.53	128.06 129.18	942.54 943.66
2014-15	196.14	600.22	100.99	14.80(1) 15.53(2)	9.14	124.93 125.66	921.29 922.02
2013-14	191.74	583.21	99.24	15.79(1) 16.33(2)	9.43	124.46 125.00	899.41 899.95
2012-13	184.47	565.50	106.28	16.43(1) 18.28(2)	10.02	132.73 134.58	882.70 884.55
2011-12	176.11	548.89	110.59	17.17(1) 18.82(2)	10.51	138.27 139.92	863.27 864.92

(1)Bronx Valley District
(2)Mamaroneck District
(3)Adopted

Office of State Comptroller Tax Levy Cap Reporting Form
Adopted Budget Fiscal Year Ended June 30, 2026
Prepared May 27, 2025
Tax Levy Cap - Calculations and Totals

Tax Levy Limit (Cap) Before Adjustments and Exclusions:

1. a. Real property tax levy current fiscal year	\$	68,004,565
b. BID special assessment levies current fiscal year		900,000
Total taxes levied current fiscal year		68,904,565
2. Less total reserve amount (including interest earned) from current fiscal year		-
		68,904,565
3. Tax Base Growth Factor		1.0017
		69,021,703
4. Add PILOTS receivable current fiscal year		2,215,725
		71,237,428
Allowable levy growth factor (2% or rate of inflation, whichever is less)		1.0200
		72,662,176
5. Less PILOTS receivable forthcoming fiscal year		(2,569,553)
7. Plus available carryover from current fiscal year		933,788
Total Levy Limit (Cap) Before Adjustments and Exclusions		71,026,411

9. Adjustments for Transfer of Local Government Functions:

Costs incurred from transfer of local government functions		-
Savings realized from transfer of local government functions		-
Total Adjustments for Transfer of Local Government Functions		-

Tax Levy Limit, Adjusted for Transfer of Local Government Functions		71,026,411
--	--	-------------------

Exclusions:

6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy		-
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:		
a. ERS		-
b. PFRS		246,785
c. TRS		-
Total Exclusions		246,785

Tax Levy Limit, Adjusted for Transfers and Exclusions		\$ 71,273,196
--	--	----------------------

Real property tax levy		\$ 69,519,174
BID special assessments		900,000
Total Real Property Tax Levy		\$ 70,419,174
Difference Between Tax Levy Limit and Tax Levy		\$ 854,022

Do you plan to override the cap in the forthcoming year?		No
---	--	-----------

For informational purposes only:

Total taxes levied current fiscal year		\$ 68,904,565
Tax levy limit forthcoming fiscal year		71,273,196
Additional tax levy amount available within tax limit in forthcoming year		\$ 2,368,631
Tax levy forthcoming year as percentage increase over current year tax levy		3.44%

**CITY OF WHITE PLAINS
SCHEDULE OF PROPERTY TAX LEVIES AND
COLLECTIONS LAST TEN FISCAL YEARS ⁽¹⁾**

Fiscal Year	Property Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ⁽²⁾	Total Collections to Date	
		Amount Collected	Percent of Levy		Amount Collected	Percent of Levy
2023-24	\$67,086,914	\$66,782,149	99.55%	\$ -	\$ 66,782,149	99.55%
2022-23	67,087,244	66,658,791	99.36%	273,345	66,932,136	99.77%
2021-22	65,451,693	65,159,823	99.55%	216,025	65,375,848	99.88%
2020-21	63,879,523	63,490,820	99.39%	323,619	63,814,439	99.90%
2019-20	61,436,820	61,082,946	99.42%	317,676	61,400,622	99.94%
2018-19	59,844,743	59,521,700	99.46%	292,238	59,813,938	99.95%
2017-18	57,844,321	57,594,024	99.57%	237,928	57,831,952	99.98%
2016-17	55,648,820	55,336,066	99.44%	303,519	55,639,585	99.98%
2015-16	55,616,023	55,317,834	99.46%	287,133	55,604,967	99.98%
2014-15	54,326,680	54,060,085	99.51%	259,441	54,319,526	99.99%

(1) Source - City of White Plains Annual Comprehensive Financial Report for the Fiscal Year July 1, 2023–June 30, 2024.

(2) Collections in subsequent years are through June 30, 2024.

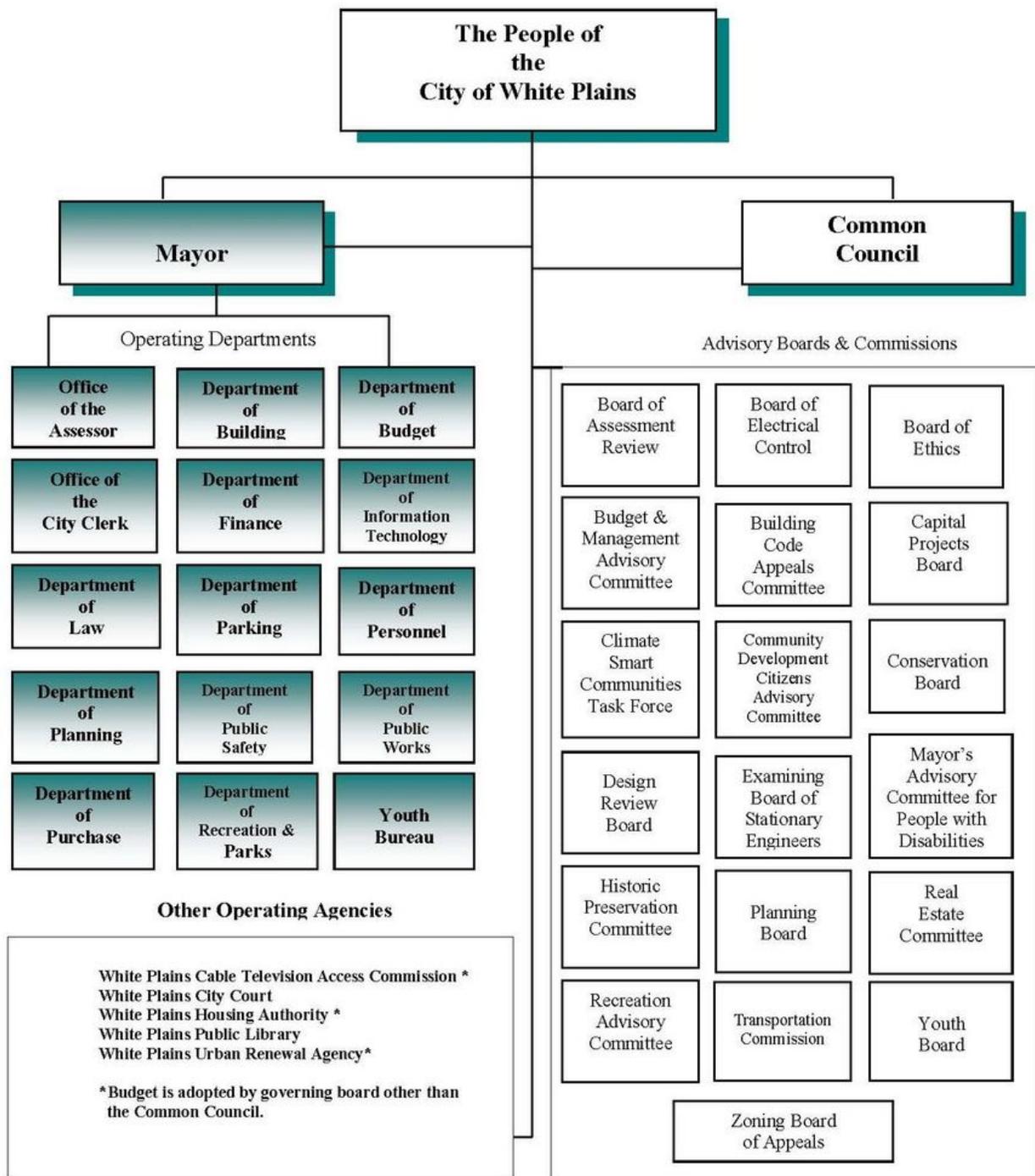
Quarterly Sales Tax Receipts

Month	2020-21	Variance	2021-22	Variance	2022-23	Variance	2023-24	Variance	2024-25	Variance
July	\$3,154,771	-9.7%	\$3,790,549	20.2%	\$3,881,452	2.4%	\$4,451,426	14.7%	\$4,375,132	-1.7%
August	3,285,256	-6.9%	3,543,321	7.9%	3,934,909	11.1%	4,354,007	10.7%	4,530,214	4.1%
September	2,876,235	-40.1%	4,609,764	60.3%	5,147,094	11.7%	5,246,483	1.9%	5,831,836	11.2%
Sub-Total	9,316,262	-21.2%	11,943,634	28.2%	12,963,455	8.5%	14,051,916	8.4%	14,737,182	4.9%
October	3,549,080	-1.6%	3,870,292	9.1%	4,065,523	5.0%	4,529,356	11.4%	4,177,986	-7.8%
November	3,416,681	-4.5%	3,872,984	13.4%	4,080,292	5.4%	4,658,361	14.2%	4,575,151	-1.8%
December	3,264,800	-37.8%	4,951,218	51.7%	4,846,415	-2.1%	5,437,800	12.2%	5,802,345	6.7%
Sub-Total	10,230,561	-17.7%	12,694,494	24.1%	12,992,230	2.3%	14,625,517	12.6%	14,555,482	-0.5%
January	4,054,784	-11.4%	4,621,583	14.0%	4,695,658	1.6%	4,943,308	5.3%	5,187,343	4.9%
February	3,357,157	-9.7%	3,841,556	14.4%	3,715,351	-3.3%	4,430,433	19.2%	4,530,169	2.3%
March	3,427,606	3.5%	3,936,783	14.9%	4,509,627	14.6%	4,715,581	4.6%	5,520,060	17.1%
Sub-Total	10,839,547	-6.6%	12,399,922	14.4%	12,920,636	4.2%	14,089,322	9.0%	15,237,572	8.1%
April	3,537,914	32.7%	3,722,630	5.2%	4,006,522	7.6%	4,126,914	3.0%	4,760,417	15.4%
May	3,493,426	54.1%	3,804,205	8.9%	3,879,284	2.0%	4,316,454	11.3%	-	
June	4,244,231	98.1%	4,854,891	14.4%	4,319,697	-11.0%	6,333,514	46.6%	-	
Sub-Total	11,275,571	59.4%	12,381,726	9.8%	12,205,503	-1.4%	14,776,882	21.1%	4,760,417	15.4%
Restricted	4,629,104		5,491,084		5,675,757		-		-	
Total	\$46,291,045	-3.0%	\$54,910,860	18.6%	\$56,757,581	3.4%	\$57,543,637	1.4%	\$49,290,653	

Ten Months Year To Date:

\$46,893,669

\$49,290,653 5.1%



Full Time Personnel Summary

Department	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Adopted Budget
General Fund:					
Council and Boards:					
Common Council	6	6	7	7	7
Subtotal	6	6	7	7	7
General Government:					
Office of the Mayor	6	6	6	6	6
City Clerk's Office	6	6	6	6	6
Law Department	10	10	10	10	10
Assessor's Office	5	5	5	5	5
Finance Department	17	17	17	17	17
Information Technology	7	7	7	7	6
Budget Department	4	4	4	4	4
Purchase Department	5	5	5	5	5
Planning Department	7	7	7	7	7
Building Department	23	23	23	23	23
Personnel Department	5	5	5	5	5
Subtotal	95	95	95	95	94
Public Works:					
Bureau of Administration	10	11	11	11	12
Bureau of Engineering	17	17	17	17	17
Bureau of Building Maintenance	19	21	21	21	21
Bureau of Garage and Shop	20	20	20	20	20
Bureau of Storm Water	2	2	2	2	2
Bureau of Highways	70	68	68	68	67
Bureau of Sanitation	60	60	60	60	60
Subtotal	198	199	199	199	199
Public Safety:					
Public Safety Administration	5	5	5	5	5
Fire Bureau	154	156	159	161	163
Police Bureau	233	236	240	243	247
Subtotal	392	397	404	409	415
Community Services:					
Recreation & Parks	14	14	14	14	14
Youth Bureau	13	13	14	14	14
Subtotal	27	27	28	28	28

Department	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Adopted Budget
Parking Department:					
Administration	7	7	7	7	7
Lots/Garages	46	46	46	46	46
Enforcement/Violations	38	38	38	38	38
Traffic Maintenance	6	6	6	6	6
Subtotal	97	97	97	97	97
TOTAL GENERAL FUND	815	821	830	835	840
Library Fund	35	35	35	35	35
Self Insurance Fund	1	1	1	1	1
Sewer Rent Fund	7	7	7	7	7
Water Fund	29	29	29	29	29
TOTAL AUTHORIZED PERSONNEL	887	893	902	907	912

**City of White Plains
Summary Analysis of Staffing
Fiscal Year 2025-2026
Adopted Budget vs. Prior Fiscal Years**

Total Staffing

	Authorized	Funded
Adopted Budget	912	866
12/31/24	907	821
24-25 Adopted	907	870
23-24 Adopted	902	867
22-23 Adopted	893	848
21-22 Adopted	887	837

Staffing by Fund

	General Fund		Library Fund		Sewer Rent Fund		Water Fund		Self-Insurance Fund	
	Authorized	Funded	Authorized	Funded	Authorized	Funded	Authorized	Funded	Authorized	Funded
Adopted Budget	840	800	35	31	7	7	29	28	1	0
12/31/24	835	759	35	30	7	7	29	25	1	0
24-25 Adopted	835	804	35	31	7	7	29	28	1	0
23-24 Adopted	830	800	35	31	7	7	29	29	1	0
22-23 Adopted	821	782	35	31	7	7	29	28	1	0
21-22 Adopted	815	771	35	31	7	7	29	28	1	0

Staffing by Function

	General Government		Public Works		Public Safety		Community Services	
	Authorized	Funded	Authorized	Funded	Authorized	Funded	Authorized	Funded
Adopted Budget	199	176	235	223	415	408	63	59
12/31/24	200	167	235	211	409	385	63	58
24-25 Adopted	200	178	235	225	409	408	63	59
23-24 Adopted	200	181	235	224	404	403	63	59
22-23 Adopted	199	178	235	219	397	393	62	58
21-22 Adopted	199	175	234	214	392	391	62	57

Salaries and Wages

Fiscal Year	Total Salaries & Wages	FY Change	Full-time Salaries & Wages	% of Total	Other than Full-time Salaries & Wages			Total	% of Total
					Overtime	Part-time	Other ⁽¹⁾		
2025-2026 (Adopted)	\$94,231,716	3.5%	\$83,409,310	88.5%	\$7,329,930	\$3,325,178	\$167,298	\$10,822,406	11.5%
2024-25 (Revised)	91,083,271	6.6%	80,733,198	88.6%	6,857,597	3,325,178	167,298	10,350,073	11.4%
2023-24	85,450,283	5.8%	76,152,303	89.1%	6,126,632	3,009,671	161,677	9,297,980	10.9%
2022-23	80,784,361	4.8%	72,963,550	90.3%	5,537,984	2,118,757	164,070	7,820,811	9.7%
2021-22	77,063,043	0.3%	69,745,491	90.5%	4,913,553	2,249,450	154,549	7,317,552	9.5%
2020-21	76,820,272	2.5%	70,668,931	92.0%	4,893,843	1,102,864	154,634	6,151,341	8.0%
2019-20	74,923,833	0.6%	68,589,353	91.5%	4,239,362	1,896,879	198,239	6,334,480	8.5%
2018-19	74,441,233	-0.8%	67,342,495	90.5%	4,610,555	2,266,122	222,061	7,098,738	9.5%
2017-18	75,030,908	0.1%	67,835,235	90.4%	4,773,241	2,205,157	217,275	7,195,673	9.6%
2016-17	74,923,117	1.6%	67,479,561	90.1%	4,975,440	2,252,250	215,866	7,443,556	9.9%

(1) Includes 207-A Payments and Pensioners Payments.

Summary of Negotiated Wage Settlements

FY	CSEA	Police	Fire	Teamsters
2025-26	3.00%	3.00%	3.00%	3.00%
2024-25	3.00%	3.00%	3.00%	3.00%
2023-24	3.00%	3.00%	3.00%	3.00%
2022-23	2.50%	3.00%	3.00%	2.50%
2021-22	2.25%	2.25%	2.25%	2.25%
2020-21	3.00%	3.00%	3.00%	3.00%
2019-20	3.00%	3.00%	3.00%	3.00%
2018-19	1.25%	1.25%	0.25%	1.25%
2017-18	2.00%	2.50%	2.50%	2.00%

Fringe Benefit Rates - NYS Retirement Systems

Pension		Composite			
Year	No. of	Salary	Gross	Percentage	
Ending	Employees	Base (1)	Contribution	Rates	
<u>EMPLOYEES:</u>					
3/31/25	581	\$42,025,600	\$6,469,658	15.39	%
3/31/24	566	42,723,346	5,619,786	13.15	
3/31/23	556	39,482,522	4,612,489	11.68	
3/31/22	546	39,670,403	6,506,130	16.40	
3/31/21	532	39,240,237	5,748,872	14.65	
3/31/20	580	38,912,291	5,673,510	14.58	
3/31/19	553	38,802,082	5,770,915	14.87	
3/31/18	553	39,475,710	6,090,993	15.43	
3/31/17	567	38,120,220	5,939,705	15.58	
3/31/16	604	38,099,707	7,050,768	18.51	
3/31/15	560	38,212,059	7,622,845	19.95	
3/31/14	565	38,169,038	7,958,482	20.85	
3/31/13	572	38,032,280	7,749,360	19.10	
3/31/12	565	37,415,138	5,827,839	15.58	
3/31/11	593	38,362,370	3,955,963	10.30	
<u>POLICE & FIRE:</u>					
3/31/25	351	\$45,402,521	\$14,009,721	30.86	%
3/31/24	354	44,547,831	12,264,891	27.53	
3/31/23	344	40,665,394	10,992,540	27.03	
3/31/22	333	40,578,763	11,514,003	28.37	
3/31/21	341	39,411,033	9,422,971	23.91	
3/31/20	335	39,126,458	8,684,529	22.20	
3/31/19	340	40,383,991	8,981,568	22.24	
3/31/18	340	38,900,754	9,069,870	23.32	
3/31/17	328	40,131,030	9,243,254	23.03	
3/31/16	336	35,646,847	8,329,872	23.37	
3/31/15	344	36,141,020	9,153,504	25.33	
3/31/14	344	36,103,141	9,648,718	26.73	
3/31/13	351	37,752,472	10,591,566	24.67	
3/31/12	349	36,849,244	7,377,743	20.02	
3/31/11	345	37,831,569	6,424,475	16.90	

(1) Estimated by the New York State Retirement Systems.

Fringe Benefit Rates

<u>Health Insurance*</u>	<u>Monthly Premiums</u>			
	<u>Individual</u>	<u>% Increase</u>	<u>Family</u>	<u>% Increase</u>
January 1, 2026 (estimate)	\$1,583.10	7.0%	\$3,603.55	7.0%
January 1, 2025	1,479.53	2.3%	3,367.80	0.0%
January 1, 2024	1,445.66	10.5%	3,367.09	9.0%
January 1, 2023	1,308.34	9.4%	3,089.17	11.8%
January 1, 2022	1,196.12	11.3%	2,763.74	12.7%
January 1, 2021	1,074.87	4.2%	2,452.24	2.7%
January 1, 2020	1,031.82	-1.1%	2,387.58	-1.0%
January 1, 2019	1,042.85	2.7%	2,412.77	2.8%
January 1, 2018	1,014.98	7.5%	2,348.15	8.7%
January 1, 2017	944.39	11.2%	2,160.64	12.2%

* New York State Plan (Non-Medicare)

<u>Social Security</u>	<u>Rate</u>	<u>Maximum Salary Subject to Withholding</u>
2026 (estimate)	6.20%	\$176,100
	1.45%	No Limit
2025	6.20%	\$176,100
	1.45%	No Limit
2024	6.20%	\$168,600
	1.45%	No Limit
2023	6.20%	\$160,200
	1.45%	No Limit
2022	6.20%	\$147,000
	1.45%	No Limit
2021	6.2%	\$142,800
	1.45%	No Limit
2020	6.2%	\$137,700
	1.45%	No Limit
2019	6.2%	\$132,900
	1.45%	No Limit
2018	6.2%	\$128,400
	1.45%	No Limit
2017	6.2%	\$127,200
	1.45%	No Limit

Full Time Salary Schedules

Category

Elected Officials

Mayor	\$187,500
Common Council Member	42,100
Common Council Member (President's Stipend)	2,500

Appointed Officials

Assessor	\$180,300
Budget Director	205,500
Deputy Budget Director	0
Commissioner of Building	205,500
Deputy Commissioner of Building	173,700
City Clerk	168,000
Deputy City Clerk	91,000
Corporation Counsel	252,400
Deputy Corporation Counsel	213,200
Chief of Staff	0
Commissioner of Finance	205,500
Deputy Commissioner of Finance	177,400
Chief Information Officer	180,300
Library Director	193,500
Personnel Officer	205,500
Deputy Personnel Officer	149,700
Physician	67,200
Commissioner of Parking	205,500
Deputy Commissioner of Parking I	165,000
Deputy Commissioner of Parking II	176,500
Commissioner of Planning	205,500
Deputy Commissioner of Planning	168,900
Commissioner of Public Safety	242,100
Deputy Commissioner of Public Safety	228,700
Commissioner of Public Works	221,500
Deputy Commissioner of Public Works	187,500
Commissioner of Purchase	163,000
Commissioner of Recreation & Parks	197,800
Deputy Commissioner of Recreation & Parks	149,700
Youth Services Director	177,200
Deputy Youth Services Director	149,700

Category / Bargaining Unit	Grade	Minimum	Maximum	
Managerial / Confidential and MC7A	6	\$ 53,761	\$ 69,909	
	7	56,302	73,215	
	8	59,339	88,512	
	9	63,495	94,641	
	10	67,939	101,832	
	11	72,693	108,416	
	12	77,779	117,254	
	13	83,228	126,212	
	14	89,053	134,792	
	15	95,285	143,417	
	16	101,956	152,277	
	17	109,093	165,727	
	18	118,914	179,057	
	19	129,613	192,885	
	20	157,875	207,072	
		Fire Chief	218,100	
		Police Chief	222,500	
		Asst. Police Chief	201,600	
		Legislative Aide-Common Council	84,900	
CSEA, CS7A and CS8A	1	\$ 42,699	\$ 63,071	
	2	44,453	65,645	
	3	47,435	68,914	
	4	48,689	72,106	
	5	50,914	75,545	
	6	52,262	78,269	
	7	54,722	82,358	
	7A	55,911	83,664	
	8	57,683	86,952	
	8Q	52,262	89,257	
	9	61,167	92,967	
	10	66,048	100,043	
	11	70,341	106,510	
	12	75,546	115,204	
	13	80,788	123,997	
	14	86,149	132,430	
	15	91,567	140,900	
	16	96,887	149,614	
	17	106,152	162,821	
	18	115,872	175,927	
19	125,356	189,516		
20	134,680	204,410		
	School Crossing Guard	16,676	17,168	
PBA and PBA1	Police Officer	\$ 61,808	\$ 120,987	
	Sergeant	138,036	143,907	
	Lieutenant	158,741	165,441	
	Captain	182,552	190,204	
PFFA and FIRA	Fire Fighter	\$ 61,200	\$ 119,528	
	Lieutenant	136,367	142,172	
PFFA Deputies	Deputy Chief	\$ 180,345	\$ 187,909	
Teamsters and TEA1	Sanitation Worker	\$ 49,206	\$ 83,319	
	Sanitation Driver	81,652	89,597	
	Sanitation Leader	90,676	100,454	

Cable TV Fund Summary of Preliminary Budget July 1, 2025 - June 30, 2026

	OPERATING BUDGET	TCAP CAPITAL	TOTAL CABLE TV FUND
REVENUES:			
Licenses:			
Franchise Fee	\$ 300,000	\$ -	\$ 300,000
PEG Grant	-	220,000	220,000
Other	-	60,000	60,000
Appropriated Fund Balance	163,000	-	163,000
TOTAL	\$ 463,000	\$ 280,000	\$ 743,000
 EXPENDITURES:			
Salaries & Wages	\$ 262,361	\$ -	\$ 262,361
Employee Benefits	156,241	-	156,241
Materials & Supplies	4,050	-	4,050
Direct Costs	38,043	-	38,043
Equipment-Studio	-	70,000	70,000
Equipment-Other	-	67,200	67,200
Reserve for Financing	2,305	142,800	145,105
TOTAL	\$ 463,000	\$ 280,000	\$ 743,000

ADOPTED BUDGET ORDINANCES

**AN ORDINANCE ADOPTING THE TAX BUDGET FOR THE GENERAL FUND
FOR FISCAL YEAR 2025-2026**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The following amounts of revenues and expenditures are hereby adopted as the budget for the General Fund of the City of White Plains and are appropriated for the several boards, commissions, departments and bureaus for the purposes specified herein for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

COUNCIL AND BOARDS

Code 1100 - COMMON COUNCIL			
1.000 - Salaries and Wages	\$	332,772	
2.000 - Employee Benefits		116,924	
3.000 - Materials and Supplies		15,200	
4.000 - Direct Costs		55,000	
5.000 - Equipment		-	
9.990 - Reserve for Financing		<u>1,709,274</u>	\$ 2,229,170
Code 1200 - CITY COURT			
2.000 - Employee Benefits		1,750	
3.000 - Materials and Supplies		31,500	
4.000 - Direct Costs		<u>5,000</u>	38,250
Code 1300 - BOARD OF ASSESSMENT REVIEW			
1.000 - Salaries and Wages		17,246	
2.000 - Employee Benefits		2,138	
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		<u>300</u>	20,184
Code 1400 - ZONING BOARD OF APPEALS			
1.000 - Salaries and Wages		4,300	
2.000 - Employee Benefits		764	
3.000 - Materials and Supplies		<u>1,000</u>	6,064
Code 1500 - REAL ESTATE COMMITTEE			
3.000 - Materials and Supplies		525	
4.000 - Direct Costs		<u>2,500</u>	3,025
Code 1800 - BOARD OF ETHICS			
4.000 - Direct Costs		<u>300</u>	300
Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD			
1.000 - Salaries and Wages		9,500	
2.000 - Employee Benefits		1,314	
9.000 - Other Financial Uses		<u>-</u>	<u>10,814</u>
TOTAL COUNCIL AND BOARDS			<u>2,307,807</u>

GENERAL GOVERNMENT

Code 2100 - OFFICE OF THE MAYOR			
1.000 - Salaries and Wages	540,754		
2.000 - Employee Benefits	343,537		
3.000 - Materials and Supplies	15,400		
4.000 - Direct Costs	162,000		
5.000 - Equipment	11,500		
	<u>11,500</u>		1,073,191
Code 2200 - CITY CLERK			
1.000 - Salaries and Wages	514,231		
2.000 - Employee Benefits	235,600		
3.000 - Materials and Supplies	22,750		
4.000 - Direct Costs	116,000		
5.000 - Equipment	-		
	<u>-</u>		888,581
Code 2300 - LAW			
1.000 - Salaries and Wages	1,658,891		
2.000 - Employee Benefits	609,348		
3.000 - Materials and Supplies	61,600		
4.000 - Direct Costs	826,000		
5.000 - Equipment	7,000		
	<u>7,000</u>		3,162,839
Code 2400 - ASSESSOR			
1.000 - Salaries and Wages	533,663		
2.000 - Employee Benefits	259,603		
3.000 - Materials and Supplies	74,940		
4.000 - Direct Costs	2,200		
5.000 - Equipment	5,834		
	<u>5,834</u>		876,240
Code 2500 - FINANCE DEPARTMENT			
1.000 - Salaries and Wages	1,680,206		
2.000 - Employee Benefits	18,257,680		
3.000 - Materials and Supplies	74,700		
4.000 - Direct Costs	8,804,487		
5.000 - Equipment	4,500		
9.000 - Other Financial Uses	10,046,332		
	<u>10,046,332</u>		38,867,905
Code 2520 - BUDGET DEPARTMENT			
1.000 - Salaries and Wages	439,500		
2.000 - Employee Benefits	116,517		
3.000 - Materials and Supplies	15,700		
4.000 - Direct Costs	25,574		
5.000 - Equipment	3,000		
	<u>3,000</u>		600,291
Code 2530 - INFORMATION TECHNOLOGY			
1.000 - Salaries and Wages	739,219		
2.000 - Employee Benefits	320,699		
3.000 - Materials and Supplies	360,750		
4.000 - Direct Costs	249,133		
5.000 - Equipment	15,500		
	<u>15,500</u>		1,685,301
Code 2590 - PURCHASE DEPARTMENT			
1.000 - Salaries and Wages	469,153		
2.000 - Employee Benefits	295,092		
3.000 - Materials and Supplies	9,300		
5.000 - Equipment	4,200		
	<u>4,200</u>		777,745
Code 2600 - PLANNING DEPARTMENT			
1.000 - Salaries and Wages	853,884		
2.000 - Employee Benefits	361,195		
3.000 - Materials and Supplies	13,550		
4.000 - Direct Costs	123,000		
5.000 - Equipment	2,000		
	<u>2,000</u>		1,353,629

Code 2700 - BUILDING DEPARTMENT		
1.000 - Salaries and Wages	2,436,385	
2.000 - Employee Benefits	1,190,088	
3.000 - Materials and Supplies	35,334	
4.000 - Direct Costs	32,495	
5.000 - Equipment/Rolling Stock	66,050	3,760,352
	<hr/>	
Code 2900 - PERSONNEL DEPARTMENT		
1.000 - Salaries and Wages	685,514	
2.000 - Employee Benefits	292,660	
3.000 - Materials and Supplies	18,650	
4.000 - Direct Costs	102,500	
5.000 - Equipment	500	1,099,824
	<hr/>	<hr/>
TOTAL GENERAL GOVERNMENT		54,145,898
		<hr/>

PUBLIC WORKS

Code 3010 - PUBLIC WORKS ADMINISTRATION		
1.000 - Salaries and Wages	1,490,509	
2.000 - Employee Benefits	608,666	
3.000 - Materials and Supplies	118,841	
4.000 - Direct Costs	62,219	
5.000 - Equipment	900	2,281,135
	<hr/>	
Code 3100 - BUREAU OF ENGINEERING		
1.000 - Salaries and Wages	1,687,694	
2.000 - Employee Benefits	913,438	
3.000 - Materials and Supplies	31,225	
4.000 - Direct Costs	7,388	
5.000 - Equipment	4,506	2,644,251
	<hr/>	
Code 3200 - BUREAU OF BUILDING MAINTENANCE		
1.000 - Salaries and Wages	1,710,258	
2.000 - Employee Benefits	907,488	
3.000 - Materials and Supplies	1,719,963	
4.000 - Direct Costs	990,864	
5.000 - Equipment	113,150	5,441,723
	<hr/>	
Code 3300 - BUREAU OF GARAGE AND SHOF		
1.000 - Salaries and Wages	1,723,470	
2.000 - Employee Benefits	972,818	
3.000 - Materials and Supplies	84,493	
4.000 - Direct Costs	8,200	
5.000 - Equipment/Rolling Stock	8,100	2,797,081
	<hr/>	
Code 3500 - BUREAU OF STORM WATER		
1.000 - Salaries and Wages	110,872	
2.000 - Employee Benefits	44,182	
3.000 - Materials and Supplies	12,000	
4.000 - Direct Costs	-	167,054
	<hr/>	
Code 3600 - BUREAU OF HIGHWAYS		
1.000 - Salaries and Wages	4,426,588	
2.000 - Employee Benefits	2,194,883	
3.000 - Materials and Supplies	3,319,425	
4.000 - Direct Costs	287,380	
5.000 - Equipment	50,700	10,278,976
	<hr/>	

Code 3601 - BUREAU OF PARKS MAINTENANCE		
1.000 - Salaries and Wages	1,268,537	
2.000 - Employee Benefits	682,438	
3.000 - Materials and Supplies	458,768	
4.000 - Direct Costs	136,094	
5.000 - Equipment	<u>27,198</u>	2,573,035
Code 3800 - BUREAU OF SANITATION		
1.000 - Salaries and Wages	4,855,357	
2.000 - Employee Benefits	2,834,704	
3.000 - Materials and Supplies	467,300	
4.000 - Direct Costs	1,349,651	
5.000 - Equipment	<u>85,000</u>	<u>9,592,012</u>
TOTAL PUBLIC WORKS DEPARTMENT		<u>35,775,267</u>

PARKING DEPARTMENT

Code 3900 - GENERAL OPERATIONS		
1.000 - Salaries and Wages	2,319,908	
2.000 - Employee Benefits	1,270,845	
3.000 - Materials and Supplies	392,638	
4.000 - Direct Costs	1,023,483	
5.000 - Equipment/Rolling Stock	160,317	
9.000 - Other Financial Uses	<u>4,746,928</u>	9,914,119
Code 3920 - GARAGES		
1.000 - Salaries and Wages	701,618	
2.000 - Employee Benefits	345,959	
3.000 - Materials and Supplies	998,947	
4.000 - Direct Costs	<u>511,845</u>	2,558,369
Code 3930 - PARKING LOTS		
3.000 - Materials and Supplies	221,090	
4.000 - Direct Costs	<u>53,552</u>	274,642
Code 3950 - VIOLATIONS BUREAU		
1.000 - Salaries and Wages	422,574	
2.000 - Employee Benefits	186,634	
3.000 - Materials and Supplies	90,950	
4.000 - Direct Costs	<u>1,250,200</u>	1,950,358
Code 3960 - ENFORCEMENT GENERAL PARKING		
1.000 - Salaries and Wages	2,147,436	
2.000 - Employee Benefits	1,052,553	
3.000 - Materials and Supplies	10,940	
5.000 - Equipment	<u>11,913</u>	3,222,842
Code 3970 - CITY CENTER ENFORCEMENT		
1.000 - Salaries and Wages	315,918	
2.000 - Employee Benefits	<u>188,954</u>	504,872
Code 3980 - TRAFFIC		
1.000 - Salaries and Wages	927,020	
2.000 - Employee Benefits	547,491	
3.000 - Materials and Supplies	340,755	
4.000 - Direct Costs	84,385	
5.000 - Equipment	<u>22,500</u>	<u>1,922,151</u>
TOTAL PARKING DEPARTMENT		<u>20,347,353</u>

PUBLIC SAFETY

Code 4100 - ADMINISTRATION		
1.000 - Salaries and Wages	688,836	
2.000 - Employee Benefits	184,200	
3.000 - Materials and Supplies	364,061	
4.000 - Direct Costs	883,431	2,120,528
	<hr/>	
Code 4200 - FIRE DEPARTMENT		
1.000 - Salaries and Wages	21,675,344	
2.000 - Employee Benefits	14,010,230	
3.000 - Materials and Supplies	514,905	
4.000 - Direct Costs	133,500	
5.000 - Equipment	188,755	36,522,734
	<hr/>	
Code 4300 - POLICE DEPARTMENT		
1.000 - Salaries and Wages	31,437,588	
2.000 - Employee Benefits	17,893,853	
3.000 - Materials and Supplies	1,067,365	
4.000 - Direct Costs	450,099	
5.000 - Equipment/Rolling Stock	680,000	
9.200 - To Special Revenue Fund	-	51,528,905
	<hr/>	
TOTAL PUBLIC SAFETY DEPARTMENT		<u>90,172,167</u>

COMMUNITY SERVICES

Code 5100 - PUBLIC LIBRARY		
9.000 - Contribution to Library Fund		7,151,358
Code 5200 - RECREATION AND PARKS DEPARTMENT		
1.000 - Salaries and Wages	2,714,674	
2.000 - Employee Benefits	859,487	
3.000 - Materials and Supplies	712,430	
4.000 - Direct Costs	1,105,422	
5.000 - Equipment/Rolling Stock	84,200	5,476,213
	<hr/>	
Code 5500 - YOUTH BUREAU		
1.000 - Salaries and Wages	2,803,110	
2.000 - Employee Benefits	938,439	
3.000 - Materials and Supplies	105,902	
4.000 - Direct Costs	222,225	
5.000 - Equipment/Rolling Stock	75,250	4,144,926
	<hr/>	
TOTAL COMMUNITY SERVICES		<u>16,772,497</u>
GROSS BUDGET		<u>\$ 219,520,989</u>

Less Estimated Revenues:		
Tax Related Items (Excluding Tax Levy)	\$ 6,729,553	
Sales and Use Tax	57,540,000	
BID Assessments	900,000	
State Aid (A.I.M.)	6,097,657	
Intergovernmental - other	2,259,039	
Charges for Services	29,166,342	
Licenses and Permits	10,326,162	
Fines and Forfeitures	11,241,106	
Interest Earnings	3,245,000	
Other Revenues	6,486,254	\$ 133,991,113
	<hr/>	

Appropriation of Open Space Reserve	120,000	
Appropriation of Reserve for Tax Certiorari	1,700,000	
Appropriation of Reserve for Tax Stabilization	-	
Appropriation of Fund Balance	<u>14,190,702</u>	<u>16,010,702</u>
Subtotal		150,001,815
TOTAL TAX LEVY 2025-2026	69,519,174	
Less Allowance for Uncollected Taxes	<u>-</u>	<u>69,519,174</u>
		<u>\$ 219,520,989</u>

§ 2. No portion of the allowance for refunds and uncollected taxes shall be used for any purpose other than such refunds.

§ 3. The following appropriations with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by resolution or ordinance of the Common Council:

<u>Code No.</u>	<u>Purpose</u>	<u>Amount</u>
1-101-1100-A002-9.990	Reserve for Financing	\$1,709,274

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2025-2026 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 1-101-1100-A002-9.990, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 1-101-1100-A002-9.990 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2026, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 1-101-1100-A002-9.990 required to fund such amendment from the effective date of change through the thirtieth day of June 2026. Whenever any authorized position is vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 1-101-1100-A002-9.990 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The Mayor is hereby authorized to direct the Budget Director beginning July 1, 2025, to de-fund, and/or re-allocate downward in consultation with the Personnel Officer, up to \$1.0 million in salaries and benefits from the appropriate salary and benefits lines of positions in the adopted Fiscal Year 2025-2026 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2025-2026 adopted as part of this ordinance.

§ 6. In accordance with the provisions of the Charter, there shall be levied and raised by general tax on all the taxable property in said City according to the valuation upon the assessment roll for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, and collected from the several owners and occupants thereof, the sum of \$69,519,174 and that said sum when so levied shall be a lien upon the said taxable property within said City as provided by the Charter and by the Real Property Tax Law. The assessed valuations and tax rates are as follows:

ASSESSED VALUATION 2025-2026

Real Estate	\$260,688,067
Special Franchise	<u>17,088,631</u>
	<u>\$277,776,698</u>

TAX RATES PER \$1,000 ASSESSED VALUATION

	<u>Rate</u>	<u>%</u>
Operations	\$195.37	78.1%
Debt Service	<u>54.90</u>	<u>21.9%</u>
	<u>\$250.27</u>	<u>100.0%</u>

§ 7. The total amount of assistance estimated to be received from the State of New York by the City as part of the Aid and Incentives for Municipalities Program and the Temporary Municipal Assistance Program during the fiscal year commencing on the first day of July 2025, and terminating at midnight on the thirtieth day of June 2026, is \$6,097,657.

§ 8. This ordinance shall take effect July 1, 2025.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE LIBRARY FUND FOR FISCAL YEAR 2025-2026**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The following amounts of revenues and expenditures are hereby adopted as the budget of the Library Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 5100 - LIBRARY

Expenditures:

1.000 - Salaries and Wages	\$ 3,345,402
2.000 - Employee Benefits	2,057,359
3.000 - Materials and Supplies	1,038,485
4.000 - Direct Costs	462,067
5.000 - Equipment	13,883
9.300 - Transfer to Debt Service Fund	456,342
9.990 - Reserve for Financing	<u>31,124</u>
Total Expenses	<u>\$ 7,404,662</u>

Revenues:

02200 - Intergovernmental	\$ 19,804
03600 - Charges for Services	7,000
06600 - Miscellaneous	26,500
09910 - General Fund Contribution	<u>7,151,358</u>
Total Revenues	7,204,662
 Appropriation of Fund Balance	 <u>200,000</u>
Total Revenues and Appropriation of Fund Balance	<u>\$ 7,404,662</u>

§ 2. Appropriations from Code No. 5100-9.990 Reserve for Financing with the exception of those cited in Section 3 are subject to expenditure as may hereafter be specified by resolution or ordinance of the Common Council.

§ 3. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2025-2026 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 5100-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 5100-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2026, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 5100-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2026. Whenever an authorized position is vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 5100-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 4. Any appropriations under the account numbered 9.300 for Debt Service are hereby declared to be funds appropriated for financing all or part of the cost of capital expenditures as may hereafter be specified by resolution or ordinance of the Common Council. Except as otherwise provided by law, said appropriation shall be used for no other purpose.

§ 5. This ordinance shall take effect July 1, 2025.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SELF INSURANCE FUND FOR FISCAL YEAR 2025-2026**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The following amounts of revenues and expenses are hereby adopted as the budget of the Self Insurance Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 6600 - SELF INSURANCE

Expenses:

1.000 - Salaries and Wages		\$ 18,000
2.000 - Employee Benefits		20,877
3.000 - Materials and Supplies		162
4.000 - Direct Costs:		
Liability Insurance	\$ 3,240,347	
Workers' Compensation	2,505,000	
Unemployment	90,000	
Other	361,297	6,196,644
9.990 - Reserve for Financing		-
Total Expenses		\$ 6,235,683

Revenues:

03330 - SIF Services Administration		\$ 400,336
03331 - SIF Services Liability		2,879,404
03332 - SIF Services Workers' Compensation		2,225,968
03333 - SIF Services Unemployment		79,975
07720 - Interest/Dividends		650,000
Total Revenues		\$ 6,235,683

§ 2. For purposes of budgetary control, all payments shall be recorded against budgetary appropriations in the internal financial records of the City until year end.

§ 3. Appropriations from Code No. 6600-9.990 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2025-2026 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6600-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6600-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2026, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6600-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2026. Whenever an authorized position is vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6600-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. This ordinance shall take effect July 1, 2025.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE WATER FUND FOR FISCAL YEAR 2025-2026**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The following amounts of revenues and expenses are hereby adopted as the budget of the Water Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 6000 - WATER FUND

Expenses:

1.000 - Salaries and Wages	\$ 2,634,167
2.000 - Employee Benefits	1,784,323
3.000 - Materials and Supplies	8,405,315
4.000 - Direct Costs	2,653,526
5.000 - Equipment/Rolling Stock	516,039
6.000 - Debt Service - Interest	1,584,447
7.000 - Depreciation	1,800,910
8.000 - Capital Outlay	900,000
9.990 - Reserve for Financing	<u>79,773</u>
Total Expenses	<u><u>\$ 20,358,500</u></u>

Revenues:

02200 - Intergovernmental	\$ 132,000
03300 - Charges for Services	18,079,000
04400 - Licenses and Permits	11,500
05500 - Fines and Forfeitures	-
06600 - Miscellaneous Revenues	36,000
07700 - Interest Earnings	1,200,000
09000 - Appropriated Net Position	<u>900,000</u>
Total Revenues	<u><u>\$ 20,358,500</u></u>

§ 2. For purposes of budgetary control, all payments shall be recorded against budgetary appropriations in the internal financial records of the City until year end.

§ 3. Appropriations from Code No. 6000-9.990 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by resolution or ordinance of the Common Council.

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2025-2026 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6000-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6000-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2026, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6000-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2026. Whenever an authorized position is vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6000-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The appropriations under accounts numbered 5.000 include amounts for the purchase of equipment or the purchase and/or rehabilitation of rolling stock.

§ 6. The appropriations under accounts numbered 8.000 include amounts for water capital improvements and shall be used for no other purpose.

§ 7. This ordinance shall take effect July 1, 2025.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SEWER RENT FUND FOR FISCAL YEAR 2025-2026**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The following amounts of revenues and expenses are hereby adopted as the budget of the Sewer Rent Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 6350 - SEWER RENT FUND

Expenses:

1.000 - Salaries and Wages	\$ 631,887
2.000 - Employee Benefits	467,346
3.000 - Materials and Supplies	295,825
4.000 - Direct Costs	1,224,337
5.000 - Equipment/Rolling Stock	85,000
6.000 - Debt Service - Interest	254,154
7.000 - Depreciation	509,488
8.000 - Capital Outlay	725,000
9.990 - Reserve for Financing	48,263
Total Expenses	\$ 4,241,300

Revenues:

02200 - Intergovernmental	\$ -
03300 - Charges for Services	3,211,000
06500 - Miscellaneous	300
07000 - Interest	250,000
09000 - Appropriated Net Position	780,000
Total Revenues	\$ 4,241,300

§ 2. For purposes of budgetary control, all payments shall be recorded against budgetary appropriations in the internal financial records of the City until year end.

§ 3. Appropriations from Code No. 6350-9.990 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by resolution or ordinance of the Common Council.

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2025-2026 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6350-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6350-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2026, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6350-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2026. Whenever an authorized position is vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6350-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The appropriations under accounts numbered 5.000 include amounts for the purchase of equipment or the purchase and/or rehabilitation of rolling stock. The latter shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

§ 6. The appropriations under accounts numbered 8.000 include amounts for sewer capital improvements and shall be used for no other purpose.

§ 7. This ordinance shall take effect July 1, 2025.

**AN ORDINANCE ADOPTING THE BUDGET FOR
THE DEBT SERVICE FUND FOR FISCAL YEAR 2025-2026**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The following amounts of revenues and expenditures are hereby adopted as the budget of the Debt Service Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2025 and terminating at midnight on the thirtieth day of June 2026, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 400 - DEBT SERVICE FUND

Expenditures:

6.100 - Principal Payments	\$ 12,172,242
6.200 - Interest Payments and Fiscal Charges	<u>3,952,739</u>
Total Expenditures	<u><u>\$ 16,124,981</u></u>

Revenues:

02273 - NYS Environmental Facilities Corporation	\$ 125,379
09910 - General Fund Contribution	14,793,260
09921 - Library Fund Contribution	<u>456,342</u>
Total Revenues	15,374,981
 Appropriation of Fund Balance	 <u>750,000</u>
Total Revenues and Appropriation of Fund Balance	<u><u>\$ 16,124,981</u></u>

§ 2. This ordinance shall take effect July 1, 2025.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS
COMMISSION FOR FISCAL YEAR 2025-2026**

WHEREAS, the Common Council adopted ordinances granting non-exclusive franchises to Verizon New York, Inc. (“Verizon”) and Cablevision of Southern Westchester, Inc. (“Cablevision”) to own and operate cable television systems in the City of White Plains (the “City”); and

WHEREAS, the franchise agreements provide that Cablevision and Verizon will each pay the City a franchise fee in the amount of five percent (5%) of revenues derived from the operation of cable television systems (the “Cable Franchise Revenue”); and

WHEREAS, the Common Council supports the work of the White Plains Cable Television Access Commission (“White Plains Cable”).

NOW THEREFORE, the Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The Mayor is hereby authorized to direct the Commissioner of Finance to allocate from the City’s Fiscal Year 2025-2026 Cable Franchise Revenue an amount not to exceed \$300,000 to White Plains Cable for the Fiscal Year 2025-2026. The General Fund shall be allocated all of the Cable Franchise Revenue for such fiscal year, less the allocation to White Plains Cable, but no less than its budgeted amount in its entirety.

Section 2. This ordinance shall take effect on July 1, 2025.

AN ORDINANCE AMENDING AN ORDINANCE ENTITLED, "AN ORDINANCE OF THE CITY OF WHITE PLAINS IMPOSING TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND ON CERTAIN SERVICES, AND ON OCCUPANCY OF HOTEL ROOMS, ADMISSION CHARGES AND CLUB DUES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK" TO PROVIDE FOR AN INCREASE IN THE RATE OF SALES AND COMPENSATING USE TAXES.

The Common Council of The City of White Plains hereby ordains and enacts as follows:

Section 1. The first sentence of § 2 of an ordinance entitled, "An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York," which ordinance was adopted on April 30, 1973, and amended from time to time, is hereby amended to read as follows:

§ 2. Imposition of sales tax.

On and after September 1, 1993, there is hereby imposed and there shall be paid a tax of one and one-half percent upon, and for the period commencing September 1, 1993, and ending August 31, ~~[-2025]~~ 2027, there is hereby imposed and there shall be paid an additional tax of one-half percent upon:

Section 2. Subdivision (f) of section three of an ordinance entitled, "An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York," which ordinance was adopted on April 30,

1973, and amended from time to time, is hereby amended to read as follows:

(f) With respect to the additional tax of one-half percent imposed for the period commencing September 1, 1993, and ending August 31, ~~2025~~ 2027, the provisions of subdivisions (a), (b), (c), (d) and (e) of this section apply, except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall be read as referring to September 1, 1993, all references in said subdivision (a) to the date four months prior to the effective date shall be read as referring to May 1, 1993, and the reference in subdivision (b) to the date immediately preceding the effective date shall be read as referring to August 31, 1993. Nothing herein shall be deemed to exempt from tax at the rate in effect prior to September 1, 1993, any transaction which may not be subject to the additional tax imposed effective on that date.

Section 3. Section four of an ordinance entitled, "An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York," which ordinance was adopted on April 30, 1973, and amended from time to time, is hereby amended to read as follows:

§ 4. Imposition of compensating use tax.

(a) Except to the extent that property or services have already been or will be subject to the sales tax under this enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after September 1, 1993, except as otherwise exempted under this enactment: (A) of any tangible personal property purchased at retail, (B) of any tangible personal property (other than computer software used by the author or other creator)

manufactured, processed or assembled by the user, (i) if items of the same kind of tangible personal property are offered for sale by him in the regular course of business or (ii) if items are used as such or incorporated into a structure, building or real property, by a contractor, subcontractor or repairman in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the real property tax law, if items of the same kind are not offered for sale as such by such contractor, subcontractor or repairman or other user in the regular course of business, (C) of any of the services described in paragraphs (1), (7) and (8) of subdivision (c) of section two, (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2), (3) and (7) of subdivision (c) of section two have been performed, (E) of any telephone answering service described in subdivision (b) of section two and (F) of any computer software written or otherwise created by the user if the user offers software of a similar kind for sale as such or as a component part of other property in the regular course of business.

(b) For purposes of clause (A) of subdivision (a) of this section, for the period commencing September 1, 1993, and ending August 31, ~~{2025}~~ 2027, the tax shall be at the rate of two percent, and on and after September 1, ~~{2025}~~ 2027, the tax shall be at the rate of one and one-half percent, of the consideration given or contracted to be given for such property, or for the use of such property, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one, but excluding any credit for tangible personal property accepted in part payment and intended for resale.

(c) For purposes of subclause (i) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1993, and ending August 31, ~~{2025}~~ 2027, the tax shall be

at the rate of two percent, and on and after September 1, ~~2025~~ 2027, the tax shall be at the rate of one and one-half percent, of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him.

(d) For purposes of subclause (ii) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1993, and ending August 31, ~~2025~~ 2027, the tax shall be at the rate of two percent, and on and after September 1, ~~2025~~ 2027, the tax shall be at the rate of one and one-half percent, of the consideration given or contracted to be given for the tangible personal property manufactured, processed or assembled into the tangible personal property the use of which is subject to tax, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one.

(e) Notwithstanding the foregoing provisions of this section, for purposes of clause (B) of subdivision (a) of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the real property tax law, over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer, producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications of an addition or capital improvement to such real property, property or land.

(f) For purposes of clauses (C), (D) and (E) of subdivision (a) of this section, for the period commencing September 1, 1993, and ending August 31, ~~2025~~ 2027, the tax shall be at

the rate of two percent, and on and after September 1, ~~2025~~ 2027, the tax shall be at the rate of one and one-half percent, of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service and also including any charges for shipping and delivery of the property so transferred and of the tangible personal property upon which the service was performed as such charges are described in paragraph three of subdivision (b) of section one.

(g) For purposes of clause (F) of subdivision (a) of this section, for the period commencing September 1, 1993, and ending August 31, ~~2025~~ 2027, the tax shall be at the rate of two percent, and on and after September 1, ~~2025~~ 2027, the tax shall be at the rate of one and one-half percent, of the consideration given or contracted to be given for the tangible personal property which constitutes the blank medium, such as disks or tapes, used in conjunction with the software, or for the use of such property, and the mere storage, keeping, retention or withdrawal from storage of computer software described in such clause (F) by its author or other creator shall not be deemed a taxable use by such person.

Section 4. Section four-A of an ordinance entitled, “An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York,” which ordinance was adopted on April 30, 1973, and amended from time to time, is hereby amended to read as follows:

Section 4-A. Imposition of additional rate of sales and compensating use taxes. Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed

and there shall be paid an additional one-quarter percent rate of such sales and compensating use taxes, for the period beginning June 1, 2008, and ending August 31, ~~{2025}~~ 2027. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this ordinance relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

Section 5. Section four-B of an ordinance entitled, “An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York,” which ordinance was adopted on April 30, 1973, and amended from time to time, is hereby amended to read as follows:

Section 4-B. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2, 4, and 4-A of this ordinance, there is imposed and there shall be paid an additional one-quarter percent rate of such sales and compensating use taxes, for the period beginning June 1, 2010, and ending August 31, ~~{2025}~~ 2027. Such additional taxes shall be identical to the taxes imposed by such sections 2, 4 and 4-A and shall be

administered and collected in the same manner as such taxes. All of the provisions of this ordinance relating or applicable to the administration and collection of taxes imposed by such sections 2, 4 and 4-A shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as set forth in this ordinance, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

Section 6. Subdivision (i) of section six of an ordinance entitled, "An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York" which ordinance was adopted on April 30, 1973, and amended from time to time, is hereby amended to read as follows:

(i) Exemption of certain energy sources and related services from additional one-half percent rate of tax. Notwithstanding any inconsistent provision of this resolution, receipts from the retail sale or use of fuel oil and coal used for residential purposes; the receipts from the retail sale or use of wood used for residential heating purposes; and the receipts from every sale, other than for resale, or use of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services used for residential purposes shall be exempt from the additional one-half percent rate of sales and compensating use taxes imposed by sections 2 and 4, respectively, of this ordinance for the period commencing September 1, 1993, and ending August 31, ~~2025~~ 2027 .

Section 7. Subdivision one of section eleven of an ordinance entitled "An Ordinance of the City of White Plains imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York," adopted April 30, 1973, is hereby amended to read as follows:

(1)(A) In respect to the use of property used by the purchaser in this city prior to September 1, 1973.

(B) With respect to the additional tax of one-half percent imposed for the period beginning September 1, 1993, and ending August 31, ~~{2025}~~ 2027, in respect to the use of property used by the purchaser in this city prior to September 1, 1993.

(C) With respect to the additional tax of one-quarter percent imposed for the period beginning June 1, 2008, and ending August 31, ~~{2025}~~ 2027, in respect to the use of property used by the purchaser in this city prior to June 1, 2008.

(D) With respect to the additional tax of one-quarter percent imposed for the period beginning June 1, 2010, and ending August 31, ~~{2025}~~ 2027, in respect to the use of property used by the purchaser in this city prior to June 1, 2010.

§ 8. This ordinance shall take effect September 1, 2025.

AN ORDINANCE AMENDING THE TABLE OF ORGANIZATION AND TITLE II, CHAPTER 2-5, SECTIONS 2-5-76, 2-5-77, 2-5-80 AND 2-5-81 OF THE WHITE PLAINS MUNICIPAL CODE.

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. The White Plains Municipal Code Section 2-5-76, Appendix 1, Appendix 1b and Appendix 1c are hereby amended as follows:

1. Appointed Officials:

<u>Department</u>	<u>Position Title</u>	<u>Salaries</u>
Assessor	Assessor	\$180,300
Budget	Budget Director	205,500
	Deputy Budget Director	0
Building	Commissioner of Building	205,500
	Deputy Commissioner of Building	173,700
City Clerk	City Clerk	168,000
	Deputy City Clerk	91,000
Finance	Commissioner of Finance	205,500
	Deputy Commissioner of Finance	177,400
Information Technology	Chief Information Officer	180,300
Law	Corporation Counsel	252,400
	Deputy Corporation Counsel	213,200
Mayor	Chief of Staff	0
Personnel	Personnel Officer	205,500
	Deputy Personnel Officer	149,700
Planning	Commissioner of Planning	205,500

	Deputy Commissioner of Planning	168,900
Public Library	Library Director	193,500
Public Safety	Commissioner of Public Safety	242,100
	Deputy Commissioner of Public Safety	228,700
Purchase	Commissioner of Purchase	163,000
Public Works	Commissioner of Public Works	221,500
	Deputy Commissioner of Public Works	187,500
Parking	Commissioner of Parking	205,500
	Deputy Commissioner of Parking I	165,000
	Deputy Commissioner of Parking II	176,500
Recreation & Parks	Commissioner of Recreation & Parks	197,800
	Deputy Commissioner of Recreation & Parks	149,700
Youth Bureau	Youth Services Director	177,200
	Deputy Youth Services Director	149,700

1.b. Other Appointed Officials:

<u>Department</u>	<u>Position</u>	<u>Salary</u>
Public Safety	Physician	\$67,200

1c. Elected Officials

<u>Position Title</u>	<u>Salary</u>
Mayor	\$187,500
Common Council Member	42,100

The common council president shall receive an additional two thousand five hundred (\$2,500) annual stipend.

Section 2. The White Plains Municipal Code Section 2-5-77 Appendix 2 is hereby amended as follows:

Sec. 2-5-77. Appendix 2, managerial/confidential.

The following shall be Appendix 2 and may be cited as such:

2a. Managerial/Confidential Salary Ranges—Effective July 1, 2025.

For All Employees Hired before July 1, 2017

Grade	01	02	03	04	05	06
01	NOT IN USE					
02	NOT IN USE					
03	NOT IN USE					
04	NOT IN USE					
05	NOT IN USE					
06	NOT IN USE					
07	NOT IN USE					
08	66,434	70,846	75,253	79,680	84,097	88,512
09	70,563	75,373	80,190	85,014	89,827	94,641
10	76,132	81,275	86,420	91,547	96,687	101,832
11	81,082	86,542	92,007	97,477	102,943	108,416
12	87,226	93,241	99,238	105,251	111,253	117,254
13	93,395	99,958	106,525	113,079	119,644	126,212
14	99,649	106,676	113,707	120,735	127,760	134,792
15	105,933	113,414	120,928	128,418	135,907	143,417
16	112,167	120,191	128,208	136,238	144,259	152,277
17	122,701	131,304	139,913	148,522	157,127	165,727
18	133,624	142,708	151,796	160,879	169,970	179,057
19	144,419	154,120	163,805	173,494	183,191	192,885
20	155,297	165,853	176,390	186,912	197,492	207,072

Effective July 1, 2025

For All Employees Hired On or After July 1, 2017

Grade	01	02	03	04	05	06	07
01	NOT IN USE						
02	NOT IN USE						
03	NOT IN USE						
04	NOT IN USE						
05	NOT IN USE						
06	53,761	55,372	57,033	58,745	60,507	64,137	69,909
07	56,302	57,992	59,731	61,522	63,370	67,170	73,215

08	59,339	61,119	62,952	64,843	66,787	70,795	77,166
09	63,495	65,397	67,361	69,382	71,462	75,749	82,568
10	67,939	69,976	72,075	74,236	76,464	81,052	88,349
11	72,693	74,876	77,120	79,435	81,818	86,725	94,531
12	77,779	80,116	82,517	84,994	87,545	92,799	101,147
13	83,228	85,725	88,295	90,944	93,672	99,292	108,228
14	89,053	91,725	94,477	97,310	100,228	106,243	115,805
15	95,285	98,144	101,088	104,122	107,246	113,679	123,911
16	101,956	105,015	108,168	111,411	114,752	121,638	132,585
17	109,093	112,366	115,737	119,209	122,785	130,153	141,866
18	118,914	122,478	126,153	129,937	133,835	141,866	154,635
19	129,613	133,501	137,506	141,632	145,881	154,635	168,549
20	151,875	156,432	161,124	165,957	170,937	181,193	197,500

2b. Managerial/Confidential.

Department	Position Title	Salary Group
Budget	Assistant Budget Director	15
	Budget Analyst	12
	Budget Assistant	10
	Internal Auditor	(As determined by Mayor & Common Council)
	Secretary	7
Building	Secretary to Commissioner of Building	8
Finance	Assistant to the Commissioner of Finance	12
	Chief Accountant	17
	Employee Benefits Clerk	10
	Insurance/Risk Manager	17
	Departmental Secretary I	8
	Secretary I	10
	Secretary to the Commissioner of Finance	8
Information Services	Information Technology Manager	16
Law	Assistant Corporation Counsel	17
	Assistant Corporation Counsel I	12
	Assistant Corporation Counsel II	16
	Departmental Secretary I	8
	Secretary to the Corporation Counsel	10
	Law Assistant	10
	Legal Secretary	8
	Senior Assistant Corporation Counsel	20
Mayor's Office	Administrative Aid (Mayor's Office)	14
	Executive Secretary to Mayor	12
	Coordinator of Economic Development & Public Information	17
	Secretary (Mayor's Office)	8

	Grants Director	(As determined by Mayor & Common Council)
	Graphics Technician	9
Parking	Secretary to the Commissioner of Parking	8
Personnel	Civil Service Assistant	9
	Personnel Assistant	11
	Office Assistant I	3
	Office Assistant II	6
	Office Assistant II—Spanish speaking	6
	Personnel Associate	13
	Secretary to the Personnel Officer	7
	Senior Personnel Assistant	16
Planning	Staff Assistant	10
Public Library	Assistant Library Director	17
	Business Manager	11
	Business Assistant	8
Public Safety	Secretary to the Commissioner of Public Safety	8
Public Works	Administrative Officer	15
	Assistant Superintendent of Water and Wastewater	14
	Secretary to the Commissioner of Public Works	10
	Garage and Shop Superintendent	16
	General Operations Supervisor	14
	Principal Clerk	8
	Sanitation Superintendent	15
	Superintendent of Highways and Grounds	17
	Superintendent of Water and Wastewater	18
Recreation & Parks	Assistant to the Commissioner-Recreation & Parks	12
	Parks Superintendent	16
	Secretary	7
	Secretary to the Commissioner of Recreation & Parks	7
Youth Bureau	Assistant to the Youth Bureau Director—Administration	11
	Business Assistant	8
	Youth Specialist I	12

2c. Managerial/Confidential-Fire.

Position Title		Salary
Fire Chief	Effective July 1, 2025	\$218,100

2d. Managerial/Confidential—Police.

Position Title		Salary
Police Chief	Effective July 1, 2025	\$222,500
Assistant Police Chief	Effective July 1, 2025	\$201,600

2e. Managerial/Confidential—Common Council

Position Title		Salary
Legislative Aide—Common Council	Effective July 1, 2025	\$84,900

2f. Managerial Confidential Annual Stipends.

Department	Position Title	Annual Stipend
	Acting Superintendent	\$15,000
Law	Special Counsel	\$16,854

Section 3. The White Plains Municipal Code Section 2-5-80 Appendix 5 is hereby amended follows:

Sec. 2-5-80. Appendix 5, hourly.

The following shall be Appendix 5 and may be cited as such:

Appendix 5a. Hourly Pay Range Allocation:

Position	Range
Aging Service Aide	A thru E
Assistant Camp Director	E
Assistant Pool Director	E
Camp Counselor	A thru D
Civil Service Monitor	E & F
Cleaner	A
Clerk/Typist P/T	A thru E
Clerk P/T	A thru E
Coordinator of Volunteers P/T	C & E
Custodial Worker	A
Custodial-Driver	A
Day Camp Director	F
Day Camp Specialist	A thru C
Field Marshall	C
Food Service Helper	A & B
Gate Attendant	A
Guard P/T	A thru C
Grounds Worker	A thru C
Head Camp Counselor	B & C
Head Lifeguard	E
Ice Rink Engineer/Zamboni Operator	D
Instructor	D thru F
Job Development Specialist PT	F
Junior Librarian P/T	E & F
Laborer	A
Library Assistant P/T	A thru E

Library Page	A & B
Lifeguard	A thru E
Maintenance Laborer	C
Maintenance Mechanic	D
Management Associate	D thru F
Media Aide	C & D
Messenger	A
Monitor	C
Motor Equipment Operator	B thru E
Painter	A thru E
Park Attendant	A thru C
Personnel Management Associate P/T	E & F
Planner I	F
Playground Assistant	A
Pool Director	F
Program Assistant	D
Program Specialist	E
Program Coordinator	F
Recreation Leader P/T	C thru E
Sanitation Worker	as per stipulation with Local 456
Scorer/Timer	A
Semi-Skilled Laborer	A thru D
Senior Clerk P/T	B thru E
Senior Librarian I P/T	F
Senior Recreation Leader P/T	E & F
Senior Typist P/T	B thru E
Senior Library Clerk P/T	B & C
Skating Guard	A & B
Skilled Laborer	C thru E
Social Worker (MSW)	F
Social Worker (BA)	E
Special Needs Assistant	A & B
Special Needs Attendant	C & D
Sports Specialist	A thru C
Student Worker	A thru E
Swimming Instructor	D
Swimming Leader	C
Swimming Pool Attendant	A
Teacher Aide	D & E
Teacher Helper	A, B, C & D
Technical Worker	D thru F
Tennis Aide	A & B
Tennis Attendant	A thru D
Tennis Instructor	C
Tennis Leader	C

Youth Services Aide	C thru F
Youth Worker	A thru E

OTHER

Position Title	Rate
Chief Deputy Budget Director (per hour)	\$114.60

Appendix 5b. Hourly Pay Scale:

	01	02	03	04	05	06	07	08	09
A	\$7.25	\$9.00	\$10.00	\$11.55	\$12.00	\$12.70	\$13.35	\$14.00	\$15.50
B	\$10.00	\$10.75	\$11.00	\$11.35	\$11.55	\$12.00	\$12.70	\$13.75	\$15.00
C	\$13.35	\$14.00	\$14.65	\$15.00	\$15.75	\$16.15	\$16.50	\$17.35	\$18.00
D	\$13.50	\$13.55	\$13.75	\$14.65	\$15.60	\$16.75	\$18.00	\$18.65	\$20.05
E	\$15.00	\$16.15	\$17.35	\$18.65	\$20.05	\$22.50	\$25.00	\$30.00	\$32.50
E1	\$16.50	\$17.00	\$17.50	\$18.50	\$19.00	\$21.00	\$22.00	\$23.00	\$24.00
F	\$22.50	\$25.00	\$27.50	\$30.00	\$32.50	\$35.00	\$37.50	\$38.00	\$39.00
F1				40.00	45.00	50.00	60.00		
F2				62.50	65.00	67.50	73.00		

1. Hourly employees are to be paid within the limits of appropriated hourly funds in the Department's budget or grant funds.
2. Hourly employees are not entitled to fringe benefits.
3. Adjustments are not automatic and may be awarded annually for satisfactory performance or increased skills/experience.

Appendix 5c. Per Diem Employees:

Position Title	Per Diem
Civil Service Monitor	\$20.00
Civil Service Monitor	\$30.00
Civil Service Monitor	\$50.00
Civil Service Monitor	\$60.00
Civil Service Monitor	\$70.00
Civil Service Monitor	\$80.00
Civil Service Monitor	\$100.00
Civil Service Monitor	\$110.00
Civil Service Monitor	\$120.00
Civil Service Monitor	\$130.00
Civil Service Monitor	\$150.00
Civil Service Monitor	\$180.00
Civil Service Monitor	\$200.00

Section 4. The White Plains Municipal Code Section 2-5-81 Appendix 6 is hereby amended as follows:

Sec. 2-5-81. Appendix 6.

The following shall be Appendix 6 and may be cited as such:

Appendix 6a:

Position Title	Salary Group
Account Clerk	4
Accountant	12
Accounts Payable Supervisor	15
Accounts Receivable Supervisor	15
Aging Services Aide	4
Assessment Clerk	3
Assessor's Aide	11
Assessor's Aide (Field)	13
Assistant Accountant	11
Assistant Assessor	13
Assistant Chief Construction Coordinator	15
Assistant Construction Coordinator	11
Assistant Director—Cable TV Access	12
Assistant Director—Community Center	12
Assistant Employee Benefits Clerk	8
Assistant Engineer	11
Assistant Engineer (B.S.)	14
Assistant Engineer (B.S.) P.T	14
Assistant Engineer—Code Enforcement	14
Assistant Engineer (Part-Time)	11
Assistant Mechanical Engineer (B.S.)	14
Assistant Planner/Urban Design Specialist	15
Assistant Sanitation Superintendent	14
Assistant Superintendent of Highways and Grounds	14
Assistant Superintendent of Maintenance, City-Owned Buildings	12
Assistant Superintendent of Public Facilities	14
Assistant Traffic Systems Technician	9
Assistant Youth Services Aide	6
Associate Architect—Code Enforcement	17
Associate Engineer (B.S.)	17
Associate Mechanical Engineer (B.S.)	17
Associate Planner	19
Automotive Mechanic I	9
Automotive Mechanic II	10
Automotive Stock Clerk	8
Bookkeeper	8
Bookkeeper—Youth Bureau	10
Building Service Manager	11
Assistant Building Service Manager	10

Lead Building Service Worker	5
Budget Assistant	10
Building Service Worker	3
Business Assistant	8
Buyer	12
Carpenter	10
Cashier	4
Chief Construction Coordinator	16
Chief Library Clerk	9
Clerk	2
Code Enforcement Officer[—Building]	12
Code Enforcement Officer I—Public Works	9
Code Enforcement Officer II—Public Works	11
Code Enforcement Trainee	10
Collection Clerk	9
Community Service Aide I	8
Community Service Aide II	9
Computer Operator	9
Construction Coordinator	14
Contracts Clerk	8
Coordinator of Computer Systems—Library	15
Coordinator of Computer Systems—Public Safety	15
Coordinator of Computer Systems—Public Works	15
Crew Leader	9
Data Entry Operator/Verifier	4
Department Secretary I	8
Detention Aide—Women's Jail	1
Design Coordinator	14
Digital Media Specialist-Library	9
Director-Community Center	14
Director of Weights and Measures	10
Drafter I	7
Drafter II	10
Drafter III	13
Driver/Custodian	5
Electrician	10
Electronic Services Specialist	14
Electronics Field Technician	12
Elevator Code Enforcement Officer	12
Engineer I (B.S.)	11
Engineer II (B.S.)	14
Engineering Intern	11
Engineering Technician	9
Environmental Coordinator	13
Fire Code Enforcement Officer	7
Grants Accountant	13
Help Desk Coordinator	10
Housing Code Enforcement Officer	12

Housing Coordinator	8
Information System Specialist	9
Junior Administrative Assistant	10
Junior Engineer (B.S.)	11
Junior Planning Aide	4
Junior Programmer	10
Laborer	3
Lead Automotive Mechanic	11
Lead Tree Trimmer	11
Lead Water Maintenance Worker	9
Lead Wastewater Maintenance Worker	10
Librarian I	10
Librarian II	12
Librarian III	14
Librarian IV	16
Library Assistant	9
Library Clerk	3
Library Clerk (Spanish Speaking)	3
Library Media Technician	6
Library Page	1
Maintenance Mechanic	8
Media Aide	11
Media Operator	3
Messenger	3
Motor Equipment Operator	7a
Office Assistant I	3
Office Assistant I (Spanish Speaking)	4
Office Assistant II	6
Office Assistant II (Spanish Speaking)	6
Office Automation Support Specialist	12
Operations Assistant	8
Operations Leader	11
Park Mechanic	9
Parking/Code Enforcement Officer	7
Parking/Code Enforcement Officer-Spanish Speaking	7
Parking Enforcement Assistant	7
Parking Enforcement Officer	7
Parking Enforcement Officer— Spanish Speaking	7
Parking Ramp Attendant	8Q
Parking Ramp Attendant Supervisor	12
Parking Violations Supervisor	12
Parks Maintenance Supervisor I	12
Parks Maintenance Supervisor II	13
Personal Computer Network Specialist	14
Personal Computer Network Technician	12
Planner I	11
Planner II	15
Planning Aide	9

Plumber	11
Plumbing Code Enforcement Officer	12
Principal Clerk	8
Principal Library Clerk	7
Principal Stenographer	10
Program Analyst	14
Program Specialist—Public Safety	11
Programmer	13
Project Coordinator & Transportation Center Design (Public Works)	12
Public Administration Intern at an annual salary of \$15,000	
Public Information Coordinator (Library)	10
Public Safety—Police Captain	P3
Public Safety—Secretary	7
Public Safety Aide I—Animal Enforcement	7
Public Safety Aide I—Maintenance	7
Public Safety Aide I—Code Enforcement	7
Public Safety Aide I—Traffic Enforcement	7
Public Safety Aide I—Groom	7
Public Safety Aide I—Dispatcher	8
Public Safety Records Clerk	8
Public Works—Garage and Shop Automotive Stock Clerk	6
Purchase Clerk	8
Recreation Administrator	15
Recreation Intern	10
Recreation Leader	4
Recreation Supervisor I	13
Recreation Supervisor II	15
Recycling Program Specialist	12
Safety Coordinator	10
School Crossing Guard Pursuant to collective bargaining agreement	
Semi-Skilled Laborer	4
Senior Accountant	14
Senior Account Clerk	5
Senior Architect-Code Enforcement	16
Senior Assessment Clerk	8
Senior Automotive Stock Clerk	9
Senior Building/Housing Code Enforcement Officer	14
Senior Clerk	5
Senior Clerk-Spanish Speaking	5
Senior Code Enforcement Officer	14
Senior Data Entry Operator/Verifier	5
Senior Electrical Code Enforcement Officer	14
Senior Elevator Code Enforcement Officer	14
Senior Engineer-Code Enforcement	16
Senior Engineer (B.S.)	16
Senior Housing Code Enforcement Officer	14
Senior Library Clerk	6
Senior Mechanical Engineer, (B.S.)	16

Senior Parking/Code Enforcement Officer	9
Senior Parking/Code Enforcement Officer-Spanish Speaking	9
Senior Parking Enforcement Officer	9
Senior Parking Enforcement Officer-Spanish Speaking	9
Senior Parking Ramp Attendant	10
Senior Payroll Clerk	10
Senior Planner	17
Senior Plumbing Code Enforcement Officer	14
Senior Programmer	16
Senior Recreation Leader	6
Senior Traffic Planning Technician	15
Senior Traffic Sign Installer	9
Senior Water Plant Operator	12
Site Coordinator-WPETC	10
Skilled Laborer	6
Special Patrol Officer	7
Staff Assistant	10
Stock Clerk I	5
Stock Clerk II	8
Street Light Installer	11
Structural Engineer	18
Superintendent of Public Facilities	17
Supervisor of Enforcement- Parking	15
Systems Analyst	17
Traffic Engineer	17
Traffic Planning Technician	12
Traffic Sign Installer	8
Traffic Signal Repair Technician	13
Traffic Signal Installer	12
Traffic Signal Installer II	13
Traffic Systems Engineer	15
Traffic Systems Technician	11
Transportation Engineer I	14
Transportation Engineer II	15
Tree Trimmer	8
Water Maintenance Mechanic	9
Water Maintenance Worker—Grade II	7
Water Maintenance Worker—Grade I	8
Water Plant Operator	9
Water Plant Operator Trainee	7
Welder	10
Youth Care Specialist	11
Youth Services Aide	9
Youth Specialist II	14
Youth Specialist I	12
Youth Worker	1
Appendix 6b:	
Uniformed Classifications	

Police Department	
Police Captain	
Police Lieutenant	
Police Officer	
Police Sergeant	
Fire Department	
Deputy Chief	
Fire Alarm Electrician	
Fire Captain	
Fire Lieutenant	
Fire Fighter	
Appendix 6c:	
Sanitation Bureau	
Sanitation Driver	37
Sanitation Leader	39
Sanitation Worker	35
MEO	37
Working Foreman	39

Section. 5 The Table of Organization for the 2025-2026 Tax Budget is approved as follows:

CITY OF WHITE PLAINS
2025-2026 ADOPTED TABLE OF ORGANIZATION

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
GENERAL FUND:			
<u>COMMON COUNCIL</u>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
Legislative Aide - Common Council	0004	MC/1C	1
	S/T		7
<u>OFFICE OF THE MAYOR</u>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	M/C17	1
Administrative Aide	0761	M/C14	1
Executive Secretary to the Mayor	0816	M/C12	1
Graphics Technician	0833	M/C 9	1
	S/T		6
<u>CITY CLERK</u>			
City Clerk	0210	A	1
Deputy City Clerk	0211	A	1
Principal Clerk	4209	8	1
Office Assistant II	4503	6	2
Sr. Clerk-Spanish Speaking	4607	5	1
	S/T		6
<u>LAW</u>			
Corporation Counsel	0220	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	M/C20	6
Secretary to the Corporation Counsel	0860	M/C10	1
Departmental Secretary I	0838	M/C 8	1
	S/T		10
<u>ASSESSOR</u>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	8	1
Assessment Clerk	4806	3	1
	S/T		5

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>FINANCE</u>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	M/C17	1
Accounts Receivable Supervisor	3505	15	1
Accounts Payable Supervisor	3621	15	1
Senior Accountant	3620	14	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	1
Employee Benefits Clerk	0824	M/C10	1
Secretary to the Commissioner of Finance	0861	M/C 8	1
Assistant Employee Benefits Clerk	4512	8	1
Bookkeeper	4202	8	4
Senior Account Clerk	4601	5	1
	S/T		<u>17</u>
<u>BUDGET</u>			
Budget Director	0242	A	1
Deputy Budget Director	0244	A	1
Budget Analyst	0793	M/C12	1
Budget Assistant	4014	10	1
	S/T		<u>4</u>
<u>INFORMATION TECHNOLOGY</u>			
Chief Information Officer	0243	A	1
Information Technology Manager	0753	M/C16	1
PC Network Specialist	3622	14	4
	S/T		<u>6</u>
<u>PURCHASE</u>			
Commissioner of Purchase	0250	A	1
Buyer	3704	12	1
Purchase Clerk	4205	8	1
Senior Data Entry Operator/Verifier	4608	5	1
Stock Clerk I	4211	5	1
	S/T		<u>5</u>
<u>PLANNING</u>			
Commissioner of Planning	0260	A	1
Deputy Commissioner of Planning	0261	A	1
Senior Planner	3309	17	1
Planner II	3501	15	1
Planner I	3706	11	1
Drafter II	4005	10	1
Housing Coordinator	4507	8	1
	S/T		<u>7</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>BUILDING</u>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Secretary to the Commissioner of Building	0867	M/C 8	1
Senior Architect-Code Enforcement Officer	3404	16	1
Senior Engineer - Code Enforcement	3406	16	2
Senior Code Enforcement Officer	3608	14	5
Sr. Elevator Code Enforcement Officer	3610	14	1
Sr. Electrical Code Enforcement Officer	3613	14	1
Sr. Plumbing Code Enforcement Officer	3614	14	2
Sr. Bldg/Housing Code Enforcement Officer	3624	14	1
Housing Code Enforcement Officer	3807	12	2
Elevator Code Enforcement Officer	3808	12	1
Plumbing Code Enforcement Officer	3810	12	1
Office Assistant I	4802	3	3
	S/T		<u>23</u>

<u>PERSONNEL</u>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	M/C13	1
Civil Service Assistant	0825	M/C 9	2
	S/T		<u>5</u>

<u>PUBLIC WORKS ADMINISTRATION</u>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
Administrative Officer	0775	M/C15	1
Recycling Program Specialist	4028	12	1
Code Enforcement Officer II - PW	3912	11	1
Secretary to the Commissioner of Public Works	0863	M/C10	1
Safety Coordinator	4025	10	1
Jr Administrative Assistant	4006	10	2
Code Enforcement Officer I - PW	4110	9	2
	S/T		<u>12</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>PUBLIC WORKS - ENGINEERING</u>			
Associate Engineer (B.S.)	3312	17	1
Associate Mechanical Engineer (B.S.)	3311	17	1
Senior Engineer (B.S.)	3407	16	3
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Engineer II (B.S.)	3601	14	2
Construction Coordinator	3611	14	2
Design Coordinator	3625	14	1
Assistant Construction Coordinator	3917	11	2
Engineering Technician	4106	9	2
Contracts Clerk	4210	8	1
	S/T		<u>17</u>

<u>PUBLIC WORKS - BUILDING MAINTENANCE</u>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Plumber	4024	11	1
Carpenter	4023	10	1
Building Service Manager	3911	11	2
Maintenance Mechanic	4206	8	3
Building Service Worker	4803	3	11
Messenger	4807	3	1
	S/T		<u>21</u>

<u>PUBLIC WORKS - GARAGE AND SHOP</u>			
Garage & Shop Superintendent	0750	M/C16	1
Lead Automotive Mechanic	3906	11	2
Automotive Mechanic II	4026	10	11
Welder	4013	10	1
Automotive Mechanic I	4101	9	1
Automotive Stock Clerk	4506	8	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>20</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>PUBLIC WORKS - STORM WATER</u>			
Motor Equipment Operator	4301	7A	1
Semi-skilled Laborer	4706	4	1
	S/T		<u>2</u>
<u>PUBLIC WORKS - HIGHWAYS & GROUNDS</u>			
Superintendent of Highways & Grounds	0732	M/C17	1
Assistant Superintendent of Highways & Grounds	3514	14	1
Parks Maintenance Supervisor I	3916	12	1
Street Light Installer	3904	11	1
Lead Tree Trimmer	4012	11	1
Crew Leader	4115	9	7
Tree Trimmer	4201	8	3
Maintenance Mechanic	4206	8	11
Motor Equipment Operator	4301	7A	18
Skilled Laborer	4508	6	10
Semi-skilled Laborer	4706	4	13
	S/T		<u>67</u>
<u>PUBLIC WORKS - SANITATION</u>			
Sanitation Superintendent	0751	M/C15	1
Assistant Sanitation Superintendent	3803	14	1
Sanitation Leader	7001	39	1
Sanitation Driver	7301	37	19
Sanitation Worker	7601	35	38
	S/T		<u>60</u>
<u>PARKING DEPARTMENT</u>			
Commissioner of Parking	0400	A	1
Deputy Commissioner of Parking I	0401	A	1
Deputy Commissioner of Parking II	0402	A	1
Transportation Engineer II	3509	15	1
Secretary to the Commissioner of Parking	0864	M/C 8	1
Bookkeeper	4202	8	1
Senior Clerk	4606	5	1
	S/T		<u>7</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>PARKING DEPT. - TRAFFIC MAINTENANCE</u>			
Traffic Signal Installer II	3709	13	1
Traffic Signal Installer	3812	12	2
Senior Traffic Sign Installer	4111	9	1
Traffic Sign Installer	4214	8	2
	S/T		<u>6</u>
<u>PARKING DEPT. - LOTS/GARAGES</u>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	5
Electrician	4131	10	1
Collection Clerk	4050	9	1
Crew Leader	4065	9	4
Parking Ramp Attendant	4070	8Q	3
Skilled Laborer	4508	6	17
Cashier	4709	4	6
Semi-skilled Laborer	4095	4	2
	S/T		<u>41</u>
<u>PARKING DEPT. - ENFORCEMENT</u>			
Supervisor of Enforcement - Parking	4064	15	1
Senior Parking Code Enforcement Officer	4068	9	4
Parking Enforcement Officer	4411	7	5
Parking/Code Enforcement Officer	4416	7	22
Parking/Code Enforcement Officer-Spanish Spkg	4418	7	1
			<u>33</u>
<u>PARKING DEPT. -VIOLATIONS BUREAU</u>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Senior Clerk	4606	5	1
Cashier	4709	4	2
	S/T		<u>5</u>
<u>PARKING DEPT. - CITY CENTER GARAGE</u>			
Parking Ramp Attendant	4070	8Q	1
Skilled Laborer	4508	6	2
Cashier	4709	4	2
	S/T		<u>5</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>PUBLIC SAFETY - ADMINISTRATION</u>			
Commissioner of Public Safety	0300	A	1
Deputy Commissioner of Public Safety	0301	A	1
Physician	0303	A	1
Secretary to the Commissioner of Public Safety	0865	M/C 8	1
Secretary	4404	7	1
	S/T		<u>5</u>

<u>PUBLIC SAFETY - FIRE</u>			
Chief	1001	M/C4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	115
Departmental Secretary I	4121	8	1
	S/T		<u>163</u>

<u>PUBLIC SAFETY - POLICE</u>			
Chief	2001	M/C3P	1
Assistant Police Chief	2002	M/C2P	1
Captain	2010	3	4
Lieutenant	2100	2	14
Sergeant	2200	1	21
Police Officer	2300	P	172
Coordinator Computer Systems	3507	15	1
Departmental Secretary I	4121	8	1
Public Safety Records Clerk	4122	8	1
Public Safety Aide I - Dispatcher	4413	8	6
Public Safety Aide I - Animal Enforcement	4407	7	1
Special Patrol Officer	4414	7	1
Senior Clerk	4606	5	2
Senior Clerk - Spanish Speaking	4607	5	1
School Crossing Guard	5400	1	20
	S/T		<u>247</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
<u>RECREATION & PARKS</u>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	M/C 7	1
Recreation Administrator	3513	15	1
Director Community Center	3512	14	1
Recreation Supervisor I	3703	13	4
Assistant Director- Community Center	3515	12	1
Office Assistant II-Spanish Speaking	4509	6	1
Driver/Custodian	4511	5	1
Recreation Leader	4705	4	1
Office Assistant I	4802	3	1
	S/T		<u>14</u>
<u>YOUTH BUREAU</u>			
Youth Services Director	0330	A	1
Deputy Youth Services Director	0331	A	1
Assistant to Youth Bureau Director - Admin.	0802	M/C11	1
Youth Specialist II	3616	14	4
Youth Care Specialist	3910	11	1
Bookkeeper - Youth Bureau	4215	10	1
Youth Services Aide	4117	9	3
Office Assistant II	4503	6	1
Office Assistant I - Spanish Speaking	4702	4	1
	S/T		<u>14</u>
TOTAL GENERAL FUND:			<u><u>840</u></u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
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LIBRARY FUND:

Library Director	0340	A	1
Assistant Library Director	0743	M/C17	1
Business Manager	0803	M/C11	1
Librarian IV	3403	16	1
Librarian III	3605	14	3
Librarian II	3809	12	7
PC Network Technician	3805	12	1
Librarian I	4007	10	6
Chief Library Clerk	4103	9	1
Library Assistant	4107	9	2
Digital Media Specialist-Library	4112	9	1
Departmental Secretary I	4121	8	1
Library Media Technician	4501	6	1
Senior Library Clerk	4504	6	2
Library Clerk	4808	3	6
TOTAL LIBRARY FUND:			35

SELF INSURANCE FUND:

Insurance/Risk Manager	0745	M/C17	1
TOTAL SELF INSURANCE FUND:			1

SEWER RENT FUND:

Lead Water Maintenance Worker	4011	10	1
Crew Leader	4115	9	1
Maintenance Mechanic	4206	8	2
Motor Equipment Operator	4301	7A	1
Semi-skilled Laborer	4706	4	2
TOTAL SEWER RENT FUND:			7

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAYGRADE</u>	<u>AUTH #</u>
WATER FUND:			
Superintendent of Water & Waste Water	0731	M/C18	1
Assistant Superintendent of Water & Waste Water	0774	M/C14	1
Drafter III	3712	13	1
Senior Water Plant Operator	3811	12	1
Electronics Field Technician	3907	12	1
Engineer I (B.S.)	3915	11	1
Staff Assistant	4016	10	1
Lead Water Maintenance Worker	4113	9	2
Water Maintenance Mechanic	4114	9	1
Water Plant Operator	4116	9	5
Bookkeeper	4202	8	2
Water Maintenance Worker Grade I	4216	8	4
Water Maintenance Worker Grade II	4402	7	6
Skilled Laborer	4508	6	1
Senior Account Clerk	4601	5	1
TOTAL WATER FUND:			<u><u>29</u></u>
 GRAND TOTAL:			 <u><u>912</u></u>

Section. 6 The Mayor is hereby authorized to direct the Commissioner of Finance to amend the uniform system of accounts accordingly.

Section. 7 This ordinance shall take effect on July 1, 2025.

AN ORDINANCE FIXING THE 2025-2026 SPECIAL ASSESSMENTS FOR THE WHITE PLAINS DOWNTOWN BUSINESS IMPROVEMENT DISTRICT, LEVYING AND CONFIRMING SAID SPECIAL ASSESSMENTS AND ORDERING THE ISSUANCE OF A WARRANT THEREOF.

WHEREAS, pursuant to Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002, No. 1 of 2006 and No.1 of 2023, the Common Council created the White Plains Downtown Business Improvement District; and

WHEREAS, pursuant to Local Law No. 4 of 1997,as amended by Local Laws No. 1 of 2002, No. 1 of 2006 and No.1 of 2023 and an Ordinance accepting the 2025-2026 budget for the White Plains Downtown Business Improvement District adopted on April 7, 2025, the amount of the special assessments to be imposed on the properties in the White Plains Downtown Business Improvement District was set at \$900,000 for the 2025-2026 fiscal year; and

WHEREAS, pursuant to General Municipal Law §980-j, the City is to levy and collect the special assessments at the same time as it levies and collects the City tax; and

WHEREAS, the Departments of Planning and Finance have prepared an assessment roll based upon the District Plan of the White Plains Downtown Business Improvement District which requires the special assessments to be apportioned as detailed in Section V

(B) (2) of the District Plan adopted by Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002, No. 1 of 2006 and No.1 of 2023, a copy of which assessment roll is annexed hereto; now, therefore

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. In accordance with Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002, No. 1 of 2006 and No. 1 of 2023, and the General Municipal Law, there shall be levied and raised by special assessments upon all of the taxable properties in the White Plains Downtown Business Improvement District, according to the assessment roll annexed hereto for the fiscal year commencing on the first day of July, 2025 and terminating at midnight on the thirtieth day of June, 2026, and collected from the several owners and occupants thereof, the sum of \$900,000.09 (as rounded), and that sum together with interest thereon and fees for collection thereof, when so levied, shall be a lien upon the said taxable property within said Business Improvement District, as provided by the Charter, Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002, No. 1 of 2006 and No. 1 of 2023, the General Municipal Law and the Real Property Tax Law, until the same shall be paid. All sums due hereunder shall be payable in a single installment and subject to the provisions of §116 of the Charter of the City of White Plains.

§2. The special assessments to be collected pursuant to the District Plan are separated into four categories – Category 1: Commercial Property; Category 2: Premium Area Properties; Category 3: Residential Properties; and Category 4: Public Purpose/Not-For-Profit Properties as defined in the aforesaid District Plan. The special assessment rates for 2025-2026 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 8.32293 cents per square foot of commercial building area and \$21.361943 per linear foot of street frontage;

Category 2 - - 9.15522 cents per square foot of commercial building area and \$23.498137 per linear foot of street frontage in the premium area designated in the filed District Plan and \$21.361943 per linear foot of street frontage outside of the premium area;

Category 3 - - \$1.00 per annum; and

Category 4 - - shall be exempt from the special assessment.

§3. The special assessments for the fiscal year 2025-2026 for the White Plains Downtown Business Improvement District, apportioned as provided above and extended on the assessment roll attached hereto, be and each of them are in all respects confirmed, and a warrant shall be issued directing the Commissioner of Finance to collect the amount of said special assessments as provided by law and hold the same in an agency account on behalf of the White Plains Downtown Business Improvement District to be disbursed pursuant to Article 19-A of the General Municipal Law, Local Law No. 4 of 1997, as

amended by Local Laws No. 1 of 2002, No. 1 of 2006 and No. 1 of 2023 and any contracts entered into thereunder; and that the annexed assessment roll, together with the taxes so apportioned and extended, together with the warrant, shall be the White Plains Downtown Business Improvement District Special Assessment Roll for the fiscal year 2025-2026 and the City Clerk is directed to deliver the same forthwith to the Commissioner of Finance.

§4. The said warrant shall be returned to the Common Council on or before June 30, 2026, unless extended.

§5. This ordinance shall take effect immediately.

AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF WHITE PLAINS
AMENDING SECTION 7-8-121 OF THE WHITE PLAINS MUNICIPAL CODE

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. Section 7-8-121. of the White Plains Municipal Code entitled “Appendix A charges, fees and deposits” of the White Plains Municipal Code as follows:

~~Sec. 7-8-121. Appendix A, charges, fees and deposits.~~

The following charges, fees and deposits shall be applicable as indicated to this article:

(a) *Construction Meters:*

Meter Size (inches)	Deposit	Fee
$\frac{3}{4}$ to $\frac{1}{4}$	\$200.00	\$20.00
1	\$300.00	\$30.00
1½	\$500.00	\$50.00
2	\$600.00	\$60.00

Size of Backflow Preventer (inches)	Deposit	Fee
$\frac{3}{4}$	\$100.00 250.00	\$10.00 100.00
1	150.00 \$350.00	15.00 \$200.00
1½	\$450.00	45.00-\$250.00
2	\$550.00	55.00-\$350.00

(b) *Hydrant Permits:*

1. *Deposits:*

- per Hydrant....~~\$250.00~~5,000.00
- per Wrench....\$50.00
- per Backflow Preventer ($\frac{3}{4}$ ")....\$250.00
- per Backflow Preventer (1")....\$350.00
- per Backflow Preventer (1½")....\$450.00
- per Backflow Preventer (2")....\$550.00

2. *Fees:* (30 consecutive calendar days or less):

- per $\frac{3}{4}$ " Connection....\$100.00

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(Supp. No. 75)



per 1" Connection....\$200.00
 per 1½" Connection....\$250.00
 per 2" Connection....\$350.00

The above fees and deposits shall be doubled for permits issued and/or renewed during the period from December 1 to April 1 or if any part of the effective life of such permit is or extends into said calendar period.

(c) Tap Fee and Pipe Charge [JT1]:

Tap Size	Fee	Pipe Charge (per lineal ft.)
¾" [JT2]	\$1,800.00	included in tap fee
1"	\$2,100.00 4,300	included in tap fee
1½"	2,850.00 \$5,650	included in tap fee
2"	3,500.00 \$6,750	included in tap fee
4"	see table below	\$20.00
6"	see table below	\$25.00
8"	see table below	\$30.00
10"	see table below	\$35.00
12"	see table below	\$40.00

Tap Size					
Main Size	4"	6"	8"	10"	12"
4" [JT3]	\$1,600.00	—	—	—	—
6"	1,700.00 [JT4] \$4,600	1,800.00 —	—	—	—
8"	1,800.00 \$4,600	1,900.00 \$5,100	2,900.00 —	—	—
10"	2,300.00 \$4,700	2,500.00 \$5,150	2,800.00 \$6,250	3,300.00 —	—
12"	2,400.00 \$4,900	2,600.00 5,400	2,900.00 \$6,500	3,400.00 \$8,800	4,000.00 —
14"	2,800.00 \$5,500	2,900.00 \$6,000	3,100.00 \$7,450	3,400.00 \$9,650	4,200.00 \$11,600
16"	2,900.00 \$5,800	3,000.00 \$6,350	3,200.00 \$7,550	3,500.00 \$9,900	4,400.00 \$11,950
18"	3,400.00 \$5,850	3,400.00 \$6,400	3,600.00 \$7,650	3,900.00 \$10,000	4,800.00 \$12,100
20"	3,400.00 \$6,200	3,400.00 \$6,750	3,600.00 \$8,150	3,900.00 \$10,550	5,000.00 \$12,700
24"	4,000.00 \$6,350	4,200.00 \$6,850	4,400.00 \$8,250	4,500.00 \$10,750	5,200.00 \$12,900

Note: Tapping of pipe which is of a material other than cast iron or ductile iron, or of a size not indicated above, shall require a special tap fee. This special fee shall be determined by the commissioner.

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(d) *Meter Test Fee (Requested by Owner):*

Size (inches)	Fee
¾ to 1	\$ 25.00
1½ to 2	\$ 90.00

(e) *Charges for Missing, Frozen or Damaged Meters:*

(1) *Material replacement charge:*

Item	Size (inches)	Charge
Meter Base	¾ to ¾	\$ 150.00 200.00
Meter Base	1	\$ 200.00 350.00
Meter Base	1½	\$ 400.00 750.00
Meter Base	2	\$ 550.00 1,150
Generator Head	¾ to 2	\$ 50.00
Remote Register	¾ to 2	\$ 20.00
Meter Transmission Unit (MTU)	¾ to 2	\$ 75.00

(2) *Labor and equipment reinstallation charge:*

Item	Size (inches)	Charge
Meter Base	¾ to 2	\$ 100.00
Generator Head and/or Remote Register including Sealing	¾ to 2	\$ 20.00

(3) *Resealing Only:*

Meter and/or Remote Register \$ 10.00

(f) *Water Rates:*

Consumption (Semi-annual)	Basic Schedule (Semi-annual)	Excess Non-Per Capita Users Schedule 120,000cf and over (Quarterly as defined in this Chapter herein)
First 2,500cf	---	\$5.34/100cf
First 5,000cf	\$2.82/100cf	---
Next 5,000cf	---	\$5.98/100cf
Next 10,000cf	3.15/100cf	---
Next 10,000cf	---	\$6.67/100cf
Next 20,000cf	3.56/100cf	---
Next 15,000cf	---	\$7.98/100cf
Next 30,000cf	5.14/100cf	---

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Next 27,500cf	---	\$10.54/100cf
Next 55,000cf	5.65/100cf	---
Next 60,000cf	---	\$13.48/100cf
Next 130,000cf	---	\$16.77/100cf
Next 380,000cf	7.84/100cf	---
Next 250,000cf	---	\$19.28/100cf
Next 500,000cf	9.98/100cf	---
Over 500,000cf	---	\$22.46/100cf
Over 1,000,000cf	11.66/100cf	---

(g) *Special Meter Reading and Billing: \$75.00.* For those who choose not to participate in the City's Automated Meter Reading Program (AMR), a fee of \$75 will be assessed for every meter reading required for normal billing purposes.

(h) *Water Availability/Demand Charge:* These charges are applicable to the domestic service from the date the tap or connection made to the city's water supply system is placed in service until such time as the same tap or connection is permanently discontinued in accordance with section 7-8-30(c) of this Code:

WITHIN CITY LIMITS:

Basic Schedule		Excess Non Per Capita Schedule	
Size of Connection	Charge (semi-annual)	Size of Connection	Charge (quarterly)
1" & less	\$38.85 39.59	1" & less	\$19.44 19.81
1 ½"	\$89.31 91.01	1 ½"	\$44.71 45.56
2"	\$155.40 158.35	2"	\$77.72 79.20
3"	\$249.67 356.31	3"	\$174.84 178.16
4"	\$632.44 645.48	4"	\$316.71 322.73
6"	\$1,484.63 1,512.84	6"	\$742.31 756.41
8" & over	\$2,553.53 2,602.05	8" & over	\$1,276.81 1,301.07

OUTSIDE CITY LIMITS: Double the "within city limits" charge.

(i) *Fire Service Line Stand-By Charge:*

These charges are applicable to the fire service line from the date the tap or connection made to the city's water supply system or fire main is placed in service until such time as the same tap or connection is permanently discontinued in accordance with section 7-8-30(c) of this Code.

Pipe Size (inches)	Charge (semi-annual)
Up to 6	\$100.00
8 and up	\$500.00

(j) *Private Hydrant Stand-By Charge (Semi-Annual):* These charges, for unmetered hydrants on private property, are applicable from the date the tap or connection made to the city's water supply system or

fire main is placed in service until such time as same tap or connection is permanently discontinued in accordance with subsection (c) of this section.

Hydrant \$150.00 each (semi-annual).

- (k) *Special Valve Installations:* The charge shall be based upon the actual cost of labor, equipment and materials necessary to complete the work as determined by the commissioner.
- (l) *Resetting and/or Relocating Hydrants:*
 - (1) Hydrant (removed and reset), ~~\$1,500.00~~ \$1,175 each;
 - (2) Pipe ~~per~~ (including fittings), ~~\$25.00~~ \$50.00 per L.F. installed.
- (m) *New Hydrant Installed (excluding tap):*
 - (1) Hydrant furnished and installed, ~~\$2,000.00~~ \$3,900 each;
 - (2) Pipe ~~per~~ (including fittings), ~~\$25.00~~ \$50.00 per L.F. installed.
- (n) *Billing Schedule:* Water bills are to be rendered quarterly for applicable excess non-per capita users and semi-annually for basic schedule users as to individual accounts and are due and payable at the office of the commissioner of finance within thirty (30) days after being rendered. The city may be divided into control areas by the commissioner of public works to provide prompt reading and billing with different due dates for control areas. Arrears are subject to penalties as stated in section 200 of the Charter of the city.
- (o) *Miscellaneous Charges:* The charges for any work requested which is approved by the commissioner and performed by the bureau of water, not specified herein above, shall be based upon the cost of labor, equipment and materials necessary to complete the work as determined by the commissioner.
- (p) *Water Fill Station (Orchard Street Pump Station):* \$50.00 per fill-up to a maximum of 2,500 gallons.
- (q) *Chlorination Assistance Charge:* These charges are payable in advance and cover the operation of valves, sampling and flushing the service line four (4) inches or greater in size. Weekdays 8:00 a.m. to 4:30 p.m., holidays excluded.
~~\$250.00~~ \$600.00 each line
- (r) *Backflow ~~Preventer~~ Preventer Charge:* These charges are payable in advance and cover the cost of labor and equipment for observing the test of the approved backflow prevention device. Weekdays 8:00 a.m. to 4:30 p.m., holidays excluded.
\$25.00 each device up to and including two (2) inches in size.
\$50.00 each device above two (2) inches in size.
Application fee: This charge is payable in advance and covers the cost of administrative functions to review and inspect all new backflow device applications and installations, \$200 each application.
- (s) *Observation of Meter Tests:* \$25.00 each test.
- (t) *Municipal main connections done by an applicant's outside contractor charge.* When directed by the commissioner, municipal water main connections done by an applicant's outside contractor under the direct observation of the commissioner or a designated representative will result in a charge to the applicant in the amount of 40% of the applicable tap fee and pipe charge, as set forth in section 7-8-121(c) herein.

Section 2. This Ordinance shall take effect July 1, 2025

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(Supp. No. 75)

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APPENDIX

Glossary

ACCRUAL BASIS OF ACCOUNTING. A method that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITY. A specific and distinguishable service provided by the government of the City of White Plains.

ACTUARIAL. The statistical calculation of risks, premiums, etc. for insurance purposes.

AMORTIZATION. The gradual reduction of a financial commitment according to a specified schedule of times and amounts.

APPROPRIATION. The legal authorization granted by the Common Council to make expenditures and to incur obligations.

ASSESSED VALUATION. A valuation set upon real estate or other property by the City as a basis for levying taxes.

ASSESSMENT ROLL. The official list containing the legal description of each parcel of property and its assessed valuation.

ASSIGNED FUND BALANCE. Amounts of fund balance that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, except for stabilization arrangements.

BALANCED BUDGET. Total revenues, other financing sources and appropriation of fund balance equals the total of appropriations/expenditures and other financing used in governmental funds.

BOND. A written promise to pay a specified sum of money at a specified date or dates in the future. See also general obligation, revenue, and serial bonds.

BOND ANTICIPATION NOTE. Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related. The City does not issue revenue and tax anticipation notes which are repaid exclusively from taxes or the earnings from an enterprise fund.

BONDS AUTHORIZED AND UNISSUED. Bonds which have been authorized by the Common Council but not issued and which can be issued and sold without further authorization.

BUDGET. A financial work plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUSINESS IMPROVEMENT DISTRICT. The Business Improvement District (BID) is a defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries. The BID provides services such as cleaning streets, providing security, funding streetscape enhancements, and marketing. The services provided by the BID are supplemental to those already provided by the municipality. Grant funds acquired through the BID for special programs can be utilized as applicable.

CAPITAL EXPENDITURES. Expenditures which result in the acquisition of, or addition or improvements to, City facilities.

CAPITAL OUTLAY. The cash contribution to capital programming made by the Water Fund and to provide funds to implement water-related projects included in the City's Capital Improvement Program.

CAPITAL PROGRAM. A plan developed by the City's Capital Projects Board for capital expenditures to be incurred each year over a six-year period. It sets forth each project and specifies the resources estimated to be available to finance the project.

CASH TO CAPITAL. The cash contributions to capital programming made by the General and Library funds to provide funds to implement the City's Capital Improvement Program.

CERTIORARI. A judicial proceeding to review an assessment of real property.

"CHIPS". The New York State Consolidated Highway Improvement Program. A New York State local aid program designed to improve the physical condition of local streets and bridges.

COMMITTED FUND BALANCE. Amounts of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority.

COMPONENT UNIT. Legally separate entities, such as the Cable Television Access Fund and the Urban Renewal Agency, which meet any of the following tests: the primary government appoints the majority of the Board and is able to impose its will on the unit, and/or is in a relationship of financial benefit; the unit is fiscally dependent upon the primary government; or the audited financial statements would be misleading if data from the unit were not included.

DEBT. An obligation resulting from the borrowing of money. The City's debt includes bonds and bond anticipation notes.

DEBT LIMIT. The maximum amount of debt which is legally permitted. In NYS, the debt limit is 7% of the average full valuation of assessable property within the City for the past five years.

DEBT SERVICE. The amount of money required to pay annual interest and principal on outstanding debt.

DEFICIT. Excess of expenditures or liabilities over revenues or assets.

DEPARTMENT. An operational unit of City government created by the City Charter.

DEPRECIATION. (1) Expiration in the service life of fixed assets (buildings, machinery, equipment, etc.) attributable to normal wear and tear. (2) The proportion of the cost of a fixed asset which is charged as an expense during a particular period.

DIRECT COSTS. A category of expenditures encompassing contractual services, insurance, legal judgments, taxes, abatements and other similar costs.

ENTERPRISE FUND. A fund, such as the White Plains Water Fund, whose operations are financed in a manner similar to a private business in which the cost of providing goods or services is recovered through user charges.

ENVIRONMENTAL FACILITIES CORPORATION (EFC). State entity authorized to sell debt for approved municipal projects and to provide a subsidy that reduces the cost of the debt issue to the municipality until the debt is retired.

FISCAL PERFORMANCE GOALS. Written policies which were adopted by the Common Council to guide the City's financial management practices.

FISCAL YEAR. A 12-month period to which the annual operation budget applies. In White Plains, the fiscal year runs from July 1 through June 30.

FUND. A fiscal and accounting entity to control and account for the use of government resources.

FULL VALUATION. The valuation of assessable property within the City of White Plains which is calculated by applying a State Equalization Rate for the purpose of "equalizing" assessment practices statewide. Full valuation is the basis of computing the city's debt and taxing limits.

FUND BALANCE. Governmental funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental fund assets and liabilities, the fund equity is referred to as fund balance.

GENERAL FUND. The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

GENERAL OBLIGATION BONDS. Bonds for the payment of which the full faith and credit of the City are pledged.

GOALS-ORIENTED PERFORMANCE MEASUREMENT BUDGET. A term used in the City of White Plains to describe its budget document and budgeting process. Basically, the budget has been developed to align services (activities) with City-wide goals so that resources may be allocated based upon performance and in support of specific goals.

GOVERNMENTAL FUND. Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often had a budgetary orientation. The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

INTERNAL SERVICE FUND. Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

LONG-TERM DEBT. Debt with a maturity of more than one year.

MAJOR FUND. A governmental or enterprise fund reported as a separate column in the basic fund financial statements.

MORTGAGE TAX RECEIPTS. A municipality's local share of mortgage transactions which occur within its jurisdiction.

NET POSITION. In Proprietary funds, the difference between the assets and the liabilities plus or minus the net position of the fund from the prior year. The total amount is the net position of the fund. The assets are the operating revenues and the non-operating revenues. The liabilities are the operating expenses and non-operating expenses.

OBJECT. Identifies the nature of articles to be purchased or the service obtained as distinguished from the results obtained from expenditure.

ORDINANCE. A formal legislative enactment by the Common Council having the full force of effect of law. The budget is adopted by ordinance.

P.I.L.O.T. An acronym for Payment in Lieu of Taxes, referring to agreements between the taxing entity and the taxpayer whereby a negotiated payment is substituted for the property tax. PILOTs are usually for a fixed period of time and are often used in conjunction with private/public development projects.

PRO FORMA. For form's sake. Used to denote a sample statement which may either be wholly or partially hypothetical, actual facts, estimates, or proposals.

PROPRIETARY FUNDS. Funds, such as enterprise and internal service funds, which focus on determination of operating income, changes in net assets or cost recovery, financial position, and cash flows.

RESERVE FOR FINANCING. An account established annually to provide for the settlement of pending labor contracts; for temporary funding of unforeseen needs of an emergency or non-recurring nature; to permit orderly budgetary adjustments when revenues are lost through the actions of other government bodies; to provide the local match for public or private grants; to meet unexpected small increases in service delivery costs. Reserve for Financing funds may only be appropriated by ordinance or resolution of the Council.

RESOLUTION. An order of the Common Council requiring less legal formality than an ordinance.

RESTRICTED FUND BALANCE. Amounts of fund balance that are restricted to specific purposes. Fund balance should be reported as restricted when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

RETAINED EARNINGS. An equity account which records the accumulated earnings of an enterprise fund.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from an enterprise fund. The City has not utilized this financing option.

SERIAL BONDS. Bonds whose principal interest are paid in periodic installments over the life of the bond.

SOURCE. Used to describe the origin of City revenues.

SPECIAL FRANCHISE ASSESSMENTS. Assessments on utilities which run through City rights-of-way. Special Franchise assessments are determined by New York State.

SPECIAL REVENUE FUNDS. Used to account for the proceeds of specific revenue sources, other than expendable trusts and capital projects, that are legally restricted to expenditures for specific purposes, such as Library Fund and Youth Development Fund.

"STAR". The New York State School Tax Relief Program. A State exemption program administered by the City to provide school tax relief for taxpayers of owner-occupied residences.

TAX CERTIORARI ACCOUNT. An account which reflects the property tax refunds that result from successful challenges to the City's determination of assessed property values. The term "tax certiorari" is the formal name of the legal procedure involved.

TAX STABILIZATION ACCOUNT. A fund wherein the proceeds from ¼ % sales tax is held to either address a significant and unforeseen shortfall in a major revenue source; provide funding for a significant and unforeseen increase in expenditures; and/or to be appropriated in the adoption of an annual budget to reduce a projected increase in property taxes to no more than 2 ½ %.

TAXING LIMIT. The maximum rate at which the city may levy a tax. In New York State, the taxing limit is 2% of the average of the full valuation of assessable property within the City for the past five years.

UNASSIGNED FUND BALANCE. Unassigned fund balance is the residual classification for the general fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

“WPSD”. The White Plains School District which is co-terminus with the City, but a separate taxing and administrative entity.

Acronyms

ACFR	Annual Comprehensive Financial Report
ACH	Automated Clearing House
AHOP	Affordable Home Ownership Program
AIM	Aid and Incentives to Municipalities
ARHP	Affordable Rental Housing Program
AV	Assessed Valuation
BCI	Bureau of Criminal Investigation
BID	Business Improvement District
CDBG	Community Development Block Grant
CDCAC	Community Development Citizens Advisory Board
CIP	Capital Improvement Program
COBRA	Consolidated Omnibus Budget Reconciliation Act
CSEA	Civil Service Employees Association
DEC	Department of Environmental Conservation
EFC	Environmental Facilities Corporation
ETPA	Emergency Tenants Protection Act
FED	Federal Government
FEMA	Federal Emergency Management Agency
FMLA	Family Medical Leave Act
FOIL	Freedom Of Information Law
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information System
HUD	Housing and Urban Development
IDA	Industrial Development Agency
LED	Light Emitting-Diode
MTA	Municipal Transportation Authority
NY	New York State
NYC	New York City
NYSHIP	New York State Health Insurance Program
OSHA	Occupational Safety and Health Administration
OSPS	Orchard Street Pump Station
PERB	Public Employment Relations Board
PESH	New York Public Employees Safety and Health Bureau
RAR	Residential Assessment Ratio
SCAR	Small Claims Assessment Review
SCRIE	Senior Rent Increase Exemption
SEC	Security Exchange Commission
SWPPP	Stormwater Pollution Prevention Plan
TSLED	Traffic Safety Law Enforcement Division
WC	Westchester County
WP	White Plains