

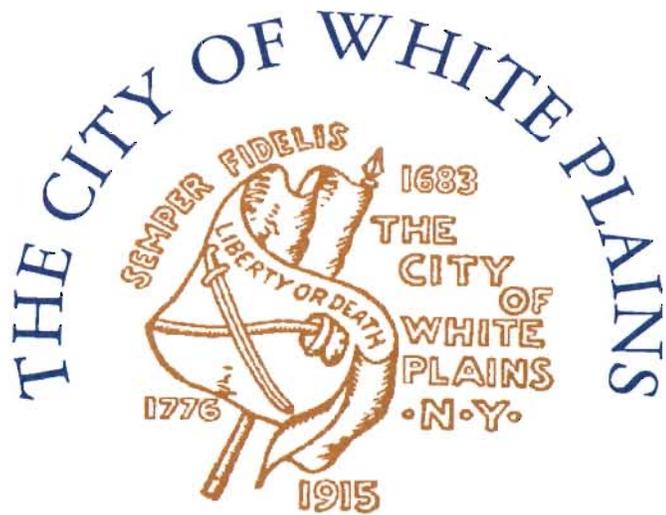


CITY OF WHITE PLAINS, NEW YORK

Summary Adopted Budget



Fiscal Year Ending June 30, 2013



**THE CITY OF WHITE PLAINS
2012 - 2013
SUMMARY ADOPTED BUDGET**

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For the Fiscal Year Beginning

July 1, 2011

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AWARD FOR DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of White Plains for its annual budget for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The Award is valid for a period of one year only. We believe our current budget (FY 2012-13) continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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BUDGET MESSAGE

OVERVIEW

The annual budget process is one of the most important financial planning activities undertaken by the City. The process consists of activities that encompass the development, implementation and evaluation of a financial plan in a manner that will help decision makers develop informed choices about the provision of services and capital assets. Key to the process is the fact that it should incorporate both a short-term and a long-term perspective, establish linkages to organizational goals, focus on results and outcomes, and promote effective communication among the public, Common Council, City administration and departments, and other stakeholders.

As with many other communities across the nation, we are continuing to recover from what many have described as the worst economic crisis since the Great Depression. We are also in the middle of a multi-year process that began in January 2010 to improve our financial health and reaffirm our commitment to sound fiscal policies.

The fiscal year 2012-2013 Budget was constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

Revenues that increase and decrease with changes in the economy are known as "elastic" revenues. Basic necessities such as food, clothing and shelter are "inelastic", because people will continue to buy them even as prices rise and/or their personal income falls. Sales taxes, mortgage taxes, hotel occupancy taxes, user fees and certain permits are all elastic. A sound or growing economy increases these revenues and reduces the need to increase property taxes. Unfortunately, elastic revenues stagnate or falter with a less prosperous economy, and the burden to fund City operations is shifted to the taxpayer. In the fiscal year ended June 30, 2011, elastic revenues accounted for 53% of the City's revenues and other sources.

Sales taxes and real property taxes are the two most significant "own source" revenues for the City. In fiscal 2011, \$46.5 million of unrestricted sales taxes (inclusive of a one-time recapture) accounted for 32% of revenues and other sources, and real property taxes accounted for 34%. The 2012-2013 budget reflects the fact that, when compared to the 2011-2012 adopted budget, increased revenues from sales taxes will reduce the real property tax levy required and shift the burden of \$1.3 million in costs away from property taxpayers.

Since January 2010, the City has made significant strides in addressing the expenditure side of the equation. This includes the consolidation of administrative functions, employee layoffs, wage freezes and City-wide reductions in various operational accounts, all of which reduced both the then-current funding requirements and those going forward. Despite these efforts, many costs beyond our immediate control (such as mandated pension costs) continue to rise.

The 2011-2012 fiscal year's budget and practices adhered to a financial plan based on realistic assumptions concerning both revenues and expenditures, and a prudent use of available fund balance. The 2012-2013 Budget builds on this same adherence to sound fiscal stewardship. In short, the fiscal challenge is still with us, but it has been slowly easing, and hopefully will continue on this favorable path as we go into and beyond the 2012-2013 fiscal year.

BUDGET MESSAGE

New to the 2012-2013 Budget is a tax levy cap, mandated by Chapter 97 of the New York State Laws of 2011. Under this new law, the property tax levy cannot increase over the prior year more than 2% or the rate of inflation, whichever is less. The formula includes adjustments to the levy for BID assessments, tax based growth (such as new construction), certain increases in pension costs and judgments or court orders related to tort actions (tax certiorari are not considered to be tort actions). The 2012-2013 property tax levy is below the authorized tax levy cap. However, future operating budgets will be challenged to continue doing so unless there is significant mandate relief provided by New York State.

BUDGET SUMMARY

The 2012-2013 Budget for the General Fund provides for reasonable and realistic revenue and expenditure estimates, and provides the tax rate necessary to achieve a balanced budget:

- Appropriations of \$152.5 million, \$6.6 million (4.5%) more than the 2011-2012 adopted budget, but it should be noted that \$665,000 of this amount represents the addition of Business Improvement District (BID) expenditures that are offset by an equal amount of revenue from BID special assessments;
- A reduction of 19 (2%) authorized positions from the 2011-2012 Table of Organization and a continuation of hiring restrictions;
- Estimated revenues other than property taxes and related items total \$95.6 million, \$3.7 million (4%) more than the 2011-2012 adopted budget;
- Elimination of debt proceeds as a financing source, \$1 million less than the 2011-2012 adopted budget;
- Appropriated fund balance from various sources totals \$7.8 million, \$2.6 million more than the 2011-2012 adopted budget; \$5 million is being funded by the tax stabilization account, compared to less than half a million in the current year;
- Taxable assessed valuation of \$275.6 million, \$2.6 million (1%) less than the 2011-2012 adopted budget;
- A property tax rate of \$184.47 per \$1,000 taxable assessed valuation, which is \$8.36 (4.75%) more than the 2011-2012 tax rate of \$176.11.

The 2012-2013 Budget of \$5.9 million for the Library Fund provides a \$156,608 (2.7%) increase in appropriations over the 2011-2012 adopted budget. Property taxes raised through the General Fund will provide \$5.7 million (97%) of the funding needed for Library operations, a \$167,869 (3%) increase over the \$5.5 million provided for in the 2011-2012 adopted budget. The remainder of Library funding is derived from user fees, grants, contributions and miscellaneous revenues.

BUDGET MESSAGE

The 2012-2013 Budget of \$8.6 million for the Debt Service Fund provides \$5.3 million for the payment of principal and \$3.3 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$8 million and \$.4 million, together with a \$.2 million appropriation of Debt Service fund balance provide the resources needed for these payments.

Excluding depreciation (a non-cash expense) of \$1.2 million, the 2012-2013 Water Fund Budget provides for \$11.6 million of expenses. These expenses are offset by \$10.5 million of revenues from user charges and miscellaneous revenues.

The 2012-2013 Sewer Rent Fund Budget provides for \$1.2 million of expenses, not including depreciation expense of \$0.7 million. Revenues from user charges fund the entire \$1.9 million of expenses.

The 2012-2013 Budget of \$4.2 million for the Self Insurance Fund covers 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 inter-fund service charges.

KEY REVENUE SOURCES

The major revenue sources for the General Fund are the real property tax levy (33.3%) and unrestricted sales tax (30%). Sales tax receipts are currently projected at \$45.8 million for fiscal year 2011-2012 and are budgeted at that amount for the fiscal year 2012-2013 Budget. The fiscal year 2012-2013 budget includes a property tax levy of \$50.8 million, which includes a 4.75% property tax rate increase and a taxable assessment roll of \$275.6 million. All other things being equal, the net result of the 2012-2013 decrease of \$2.6 million in the taxable assessment roll is equivalent to a loss in revenue of \$477,654. Payments In Lieu Of Taxes (PILOT) revenues are budgeted at \$3.3 million.

Another important revenue source for the City is parking related income. The 2012-2013 budget includes \$22 million in parking revenues, including meter fees, fines and permit charges. Parking revenues help support the costs of services provided to non-residents visiting or doing business in the City, and will account for 14.4% of General Fund revenues and other financing sources.

The 2012-2013 Budget includes Aid and Incentives to Municipalities (AIM) State aid of \$5.5 million, equal to the amount budgeted for in 2011-2012.

The major revenue sources for the Library Fund and Debt Service Fund are transfers in from other funds of the City. The major revenue source for the Self Insurance Fund is amounts received from other funds of the City ("internal" customers) in the form of inter-fund service charges. The major revenue sources for the Water Fund and the Sewer Rent Fund are user fees charged to external customers.

BUDGET MESSAGE

SERVICES

The 2012-2013 Budget maintains most City services at levels comparable to prior years. Close attention to cost control measures by departments both in the current year and in planning for next year have kept the total increase in operating costs to four percent. The increase in pension costs accounts for almost half of the total increase. The 2012-2013 Budget provides amounts necessary to fund salaries, benefits, debt service and other costs in accordance with current contractual or legal requirements. The 2012-2013 Budget provides two percent salary increases for appointed, managerial/confidential, and employees covered by the CSEA bargaining unit.

As recommended by the City's fiscal performance goals, a contingency reserve to cover unanticipated costs in an amount that does not exceed 1% of the budget has been included in the Reserve for Financing.

In the 2012-2013 Budget, the General Fund provides \$438,000 to support the acquisition of rolling stock, primarily in the Police Department. It should be noted that this will be the fourth year that General Fund contributions to capital acquisitions or improvements are less than what was afforded prior to fiscal 2009. Some, but not all, of the necessary funding has been supplemented with new debt. As a result, an inventory of deferred maintenance continues to build, as does an increase in future debt service payments.

PROPERTY TAXES

The property tax levy included in the 2012-2013 Budget is the amount needed to balance the General Fund budget after deducting all other forms of revenue and other financing sources from total appropriations. The property tax rate is then calculated by dividing the property tax levy by the total assessed value of all taxable properties in the City. As noted earlier, the 2012-2013 property tax rate is \$184.47 per \$1,000 taxable assessed valuation.

TAX STABILIZATION ACCOUNT

By Common Council ordinance effective June 1, 2010, the City established a contingency and tax stabilization account, wherein the proceeds from a 1/4% sales tax rate increase funds the account, and the amounts held in the account can be used 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 be appropriated in the adoption of an annual budget to reduce a projected increase in property taxes to no more than 2½%.

While this account is estimated to generate \$5 million annually, our use of this account is limited to fund the forthcoming budget in an amount not to exceed the amount reported in the account at the close of the prior fiscal year.

The City's June 30, 2011 audited Comprehensive Annual Financial Report (CAFR) reported a balance of \$5,008,606 in the contingency and tax stabilization account, and the 2012-2013 Budget appropriates \$5 million from this account as an other financing source.

BUDGET MESSAGE

THE FUTURE

Reducing costs, seeking reasonable and responsible increases or new forms of revenue, and ensuring that our fiscal performance goals meet or exceed best practices is our goal in this budget and moving forward. We will ensure that revenues are aligned with the activities generating costs, so that these costs are properly shared by all those who use the services, not just the property taxpayer.

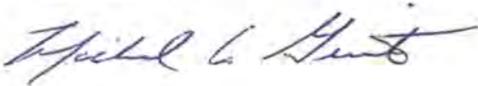
Without significant mandate relief, it will be a tremendous challenge for us to continue to provide the services needed and desired by our residents and businesses, while remaining within the property tax levy cap.

We will also reaffirm 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.

We are now coming out of one of the most difficult financial and economic times ever faced by the City, and entering what we hope is a period of stabilization. While we are financially sound, the path to continued recovery will be slow and incremental. The 2012-2013 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 we retain our coveted Aa1 credit rating.

ACKNOWLEDGMENTS

Appreciation is extended to all department heads for their cooperation and participation in the budget process. Special appreciation goes to Carol Endres, Deputy Commissioner of Finance and Carolyn Mayo of the Budget Department for their compilation, analysis and preparation of the various forms, schedules and narrative sections that ultimately became this budget document. We also thank Eileen Bradley (a former Budget Director of the City), James Heslop and Rosemary Cucurullo (both of whom were former Deputy Commissioners of Finance for the City) for their assistance.



Michael A. Genito
Budget Director

BUDGET STRATEGIES

The Fiscal Year 2012-2013 Budget has been prepared in compliance with the City's Fiscal Performance Goals and the City Charter. Section 68 of the City's Charter requires the Budget Director to transmit a complete financial plan for the ensuing fiscal year, according to prescribed terms and conditions, to the Common Council at its stated meeting in April. 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 May 30. The following strategies were used in reviewing departmental requests and in preparing this budget which was adopted on May 21, 2012:

- ◆ The property tax levy does not exceed the state-mandated cap of 2% calculated using the Real Property Tax Calculation Form provided by the New York State Office of State Comptroller.
- ◆ The property tax rate is set at the level needed to maintain fiscal stability and maintain City services.
- ◆ All City fees were reviewed and revised, as necessary, 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 were budgeted in accordance with the guidelines mandated by the City's Charter.
- ◆ Departments submitted budgets within a target developed to minimize expenditure growth and maximize revenues other than property taxes.
- ◆ Departmental budget requests 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.
- ◆ Opportunities for cost containment and savings through the use of technology are included in the budget.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as proscribed 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 are fully funded without the use of debt.
- ◆ The capital needs of the City's general, water, and sewer infrastructure are supported in the budget in accordance with the 2012-2018 Capital Improvement Program and as adopted by the Capital Projects Board.
- ◆ The Rolling Stock Plan adopted by the Capital Projects Board is funded in accordance with the Board's recommendations.
- ◆ In conformance with the City's Fiscal Performance goals, the Reserve for Financing for contingencies is budgeted at an amount not to exceed 1% of the tax budget.
- ◆ Water Fund and Sewer Rent Fund operating and capital expenses are funded by user charges.

THE BUDGET DEVELOPMENT CYCLE

Planning for the 2012-2013 budget began in September 2011 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 Traffic, Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, 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 2011 and submitted its program to the Budget Department for inclusion in the proposed operating budget. The Program was also submitted to the Common Council at its February 2012 meeting. It should be noted that the Capital Improvement Program is a multi-year plan, and is not an annual or multi-year capital improvement budget. The Common Council formally adopts budgets for each new capital project based on information provided in the Capital Improvement Program, and following a review of plans and specifications and at the conclusion of public bidding.

Operating budget forms and instructions was sent to the departments on January 15, 2012. 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 February 15, 2012. The Budget Department reviewed the department heads' recommendations and held budget review sessions with departments in February and March 2012.

On April 2, 2012, the Budget Director submitted the 2011-2012 proposed budget to the Mayor and Common Council. The proposed budget was made available to the public via the city's website and in printed form in the City Clerk's Office, as well as at the White Plains Public Library. Also on that date, a public notice was issued that a public hearing on the budget would be held on May 7, 2012.

Each year, the Mayor appoints members of the public to a City 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 submitted a written report of findings and recommendations to the Common Council at the public hearing.

The Budget Director made public presentations of the proposed budget: at a public meeting held in City Hall on April 9, 2012; and at a meeting sponsored by the League of Women voters on May 6, 2012. In addition to these presentations, the Mayor and Common Council held several work sessions on the proposed budget in April and May of 2012, all of which were open to the public. In accordance with Section 68 (4) of the City Charter, a formal public hearing on the proposed budget was held on May 7, 2012 where all interested parties were invited to participate and comment.

As a result of this comprehensive and inclusive review, several amendments were made to the proposed budget. On May 21, 2012, the Mayor and Common Council unanimously adopted the 2012-2013 Budget.

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.

BUDGET DEVELOPMENT CYCLE

<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
<p>For the fiscal year beginning on July 1.</p> <p>Budget Department begins analysis of fiscal planning and performance.</p>	<p>Capital Improvement planning process begins in the Budget Department.</p>	<p>Budget Department distributes Capital Project/Rolling Stock Instructions & Forms to Depts.</p> <p>Department Heads submit Capital Improvement Proposals.</p>	<p>Capital Projects Board begins deliberations.</p> <p>Budget Director submits recommendations on financial limits of program.</p>	<p>Capital Projects Board deliberations continue.</p>	<p>Capital Projects Board deliberations continue.</p> <p>Capital Improvement Program approved by Capital Projects Board.</p>
<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<p>Operating Budget process begins-forms and instructions sent to Department Heads.</p> <p>Budget & Management Advisory Committee finalizes annual report.</p>	<p>Capital Improvement Program submitted to Common Council & Budget Director.</p> <p>Operating Budget Requests submitted to Budget Director.</p> <p>Department budget reviews begin.</p>	<p>Budget Department conducts departmental review conferences and considers Capital Improvement Program (ongoing).</p>	<p>Proposed Operating Budget (with Capital Improvement element) submitted to Common Council by Budget Department.</p> <p>Mayor and Common Council begin deliberations seeking advice from Budget & Management Advisory Committee.</p>	<p>Public Hearing held.</p> <p>Budget & Management Advisory Committee reports to Common Council.</p> <p>Common Council deliberations continue.</p> <p>Budget adopted on or before May 30.</p>	<p>Summary of Adopted Budget published in newspaper.</p> <p>Copies of Budget Ordinances submitted to N.Y.S. Comptroller.</p>

SUMMARY OF SIGNIFICANT ACCOUNTING, BUDGETING AND MANAGEMENT POLICIES

ACCOUNTING AND BUDGETING PRACTICES & INTERNAL CONTROL PROCEDURES:

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, Library, Self-Insurance and Water Funds, and the Debt Service Fund are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by The Governmental Accounting Standards Board and the recommended practices set forth by the Government Finance Officers Association. Governmental funds (General, Debt Service and Library Funds) 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 and Water Funds) are accounted for on a flow of economic resources measurement basis and use the accrual basis of accounting. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred. Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989 are followed.

Internal Controls: The City of White Plains employs formal budgetary integration practices in which budgetary accounts are formally integrated into the City's general ledgers. As a result, interim financial statements reflect actual vs. budgetary comparisons, thus increasing internal management decision making. Further, the City utilizes encumbrance accounting as an extension of the management control technique of formal budgetary integration. Encumbrances are reflected in the general ledgers thus reserving that portion of the applicable appropriation. Since encumbrances do not constitute expenditures or liabilities, and since the City intends to honor contracts and purchase orders in process at year end, encumbrances are disclosed as a reservation of fund balance.

Other internal controls employed by the City in the management of its resources includes formal review procedures in the filling of vacant positions (Selective Recruitment Program/Position Control), in the processing of purchase orders and contracts, payroll transactions, inventory and in the handling of cash. Finally, funding for vacant full-time positions is not 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.

Basically, amendments to the budget which increase overall spending, or the spending level of individual departments, must be formally approved by the Common Council. Transfers within the budgets of the various departments, however, may be made by the Budget Department within specified limits at the request of the department heads. The Budget Director may also employ a budgetary allotment system and may set aside an amount not to exceed twenty percent of unobligated appropriations as a reserve for possible emergencies arising during the budget year.

Independent Audit: The City of White Plains issues a Comprehensive Annual Financial Report (CAFR) which is audited by an independent 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. White Plains has earned the Government Finance Officers Association of the United States and Canada Certificate of Achievement for Excellence in Financial Reporting each year since 1981.

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 on a multi-year basis.
- ◆ The City will use one-time or special purpose revenues for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring personnel, operation 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:
 - (a) expanding and diversifying the City tax base with commercial, retail and residential development;
 - (b) seeking and developing additional revenue sources;
 - (c) seeking legislative support for local option taxes.
- ◆ The Water Fund of the City will maintain revenue which will support the full direct and indirect costs of the Fund.

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 operation 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 and retirement systems.
- ◆ The City will maintain a budgetary control system which will enable it to adhere to the adopted budget. This includes a centralized purchasing effort and record-keeping system to be adhered to by all programs and activities receiving annual Common Council appropriations.
- ◆ The City will prepare and maintain a system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts.
- ◆ The City will develop and implement an effective risk management program to minimize losses and reduce costs. The Common Council will ensure that adequate insurance programs are in place. This shall include unemployment and workers compensation costs.
- ◆ 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:
 - (a) provide for settlement of pending labor contract negotiations;
 - (b) provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
 - (c) permit orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies;
 - (d) provide the local match for public or private grants;
 - (e) 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 the carryover fund balance.

- ◆ 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 a year-to-year "carryover fund balance" in an amount necessary to maintain adequate cash flow and to prevent the demand for short-term borrowing. The "carryover fund balance" should be at least four percent (4%) of the general fund operating budget, and shall be separate from the reserve for financing. The excess of revenues over expenditures generated each year shall be used as the "carryover fund balance" and then shall be used for balancing the proposed operating tax budget in the succeeding fiscal year.
- ◆ The Common Council is the highest level of decision-making authority and may commit and appropriate 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 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 obtain the maximum possible return on all cash investments.
- ◆ Where permitted by law, cash from several separate funds and sources will be pooled to maximize 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. The capital improvement program shall be up-dated annually.
- ◆ The development of the capital improvement program 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 before submission to review bodies and the Common Council. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- ◆ 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 reasonably expected useful life of the project so financed.
- ◆ 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:
 - (a) The total net indebtedness (total general obligations less exclusions for water projects and current debt principal appropriations) shall not exceed five percent (5%) of the full assessment value of taxable property;
 - (b) long-term net debt shall not exceed \$1,000 per capita;
 - (c) 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 use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where and when possible and applicable.
- ◆ The City will annually prepare an official statement and an annual information statement to be used in connection with all sales of bonds and notes.
- ◆ 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 bond prospectus.

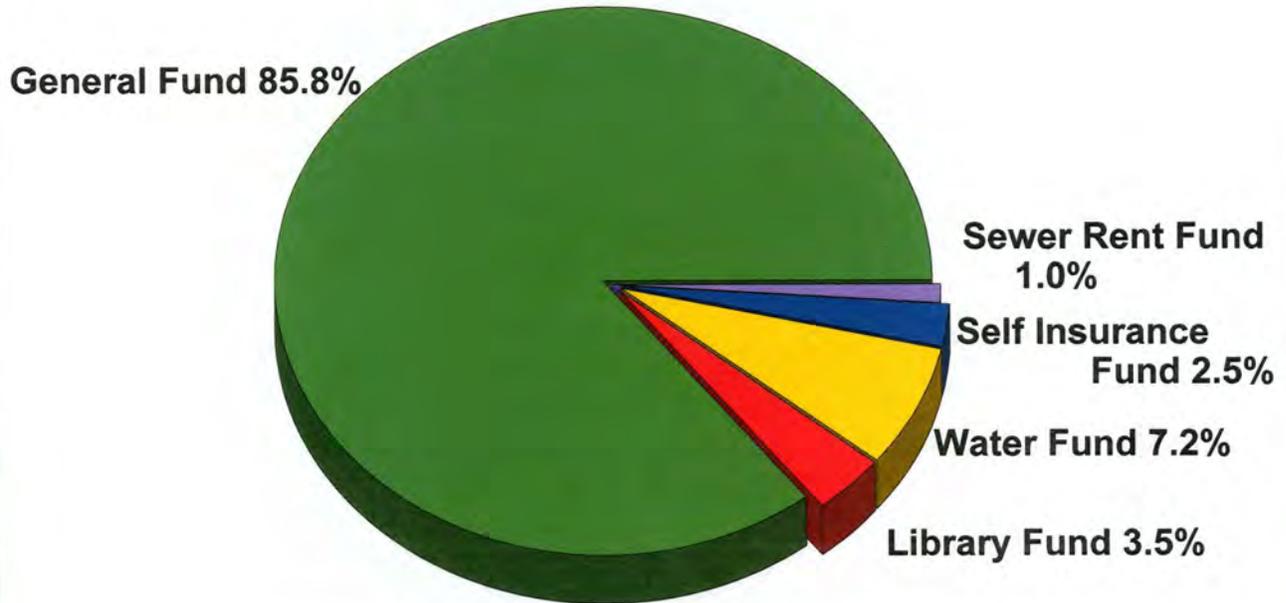
FINANCIAL REPORTING PERFORMANCE GOALS

- ◆ 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 available to all interested parties. 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 available to the public and elected officials.
- ◆ The City's accounting system will maintain records on a basis consistent with accepted municipal accounting standards.
- ◆ 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 Comprehensive Annual Financial Report in conformity with generally accepted governmental accounting principles and financial reporting practices.

- ◆ The City will employ an independent public accounting firm to perform an annual audit of all funds, authorities, agencies, and grant programs, and will make the annual audited report available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the Common Council within 120 days of the close of the City's fiscal year.
- ◆ The City will conduct its annual audit in compliance with the single audit concepts as set forth by the Federal Office of Management and Budget.
- ◆ The City each year will submit its Comprehensive Annual Financial Report to the Government Finance Officers Association for review to achieve the Certificate of Achievement for Excellence in Financial Reporting.

ADOPTED BUDGETS

SUMMARY OF COMBINED OPERATING BUDGETS FISCAL YEAR 2012-2013 \$166.7M



BUDGET FACTS

Fiscal Year: July 1, 2012 - June 30, 2013

Combined Operating Expenditures:

◆ Total	\$166.7 million
◆ Change	\$ 5.9 million
◆ Percentage Change	3.7 %

Major Factors Impacting Tax Budget

◆ Pension Costs
◆ 2% Cost of Living Adjustments (first adjustment in two years)
◆ Sales Tax and Other Elastic Revenues

Tax Base:

◆ Total Assessed Valuation	\$275,572,096
◆ Net Change in Assessment Roll	\$(2,583,033)
◆ Percentage Change	(0.9)%

Property Tax Rate (per \$1,000 assessed value):

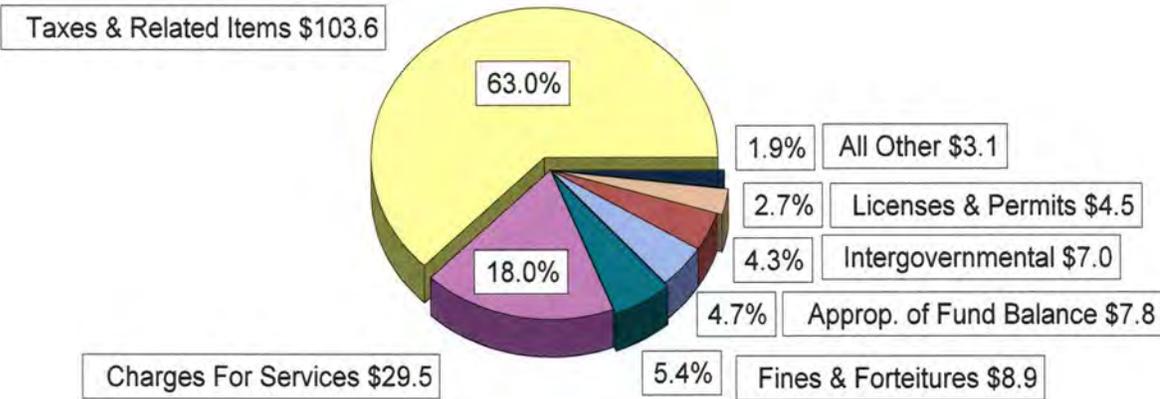
◆ Rate	\$ 184.47
◆ Property Tax Rate Change	\$ 8.36
◆ Percentage Change	4.75%

CITY OF WHITE PLAINS
SUMMARY COMBINED OPERATING BUDGETS
2012-2013
(in 000's of dollars)

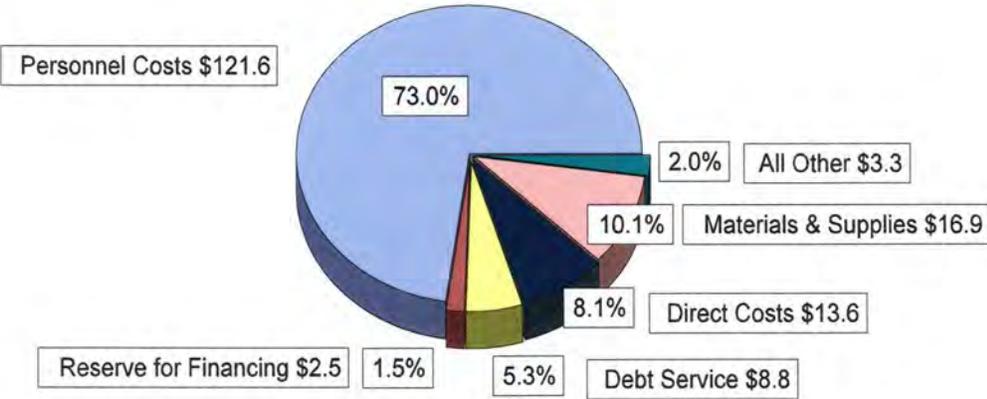
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
REVENUES:							
Property Tax & Related Items	\$ 103,653	\$	\$	\$	\$	\$	\$ 103,653
Intergovernmental	6,985	15					7,000
Charges for Services	17,892	5	4,153	1,875	10,487	(4,877)	29,535
Licenses & Permits	4,443				15		4,458
Fines & Forfeitures	8,856						8,856
Miscellaneous	2,749	139		2	28		2,918
Interest & Dividends	153				10		163
Operating Transfers	0	5,701				(5,701)	0
Total Revenues	144,731	5,860	4,153	1,877	10,540	(10,578)	156,583
Appropriation of Reserves							
Appropriation of Fund Bal.	7,790	30					7,820
Total Funds Available	\$ 152,521	\$ 5,890	\$ 4,153	\$ 1,877	\$ 10,540	\$ (10,578)	\$ 164,403
EXPENDITURES:							
Salaries and Wages	\$ 70,006	\$ 2,801	\$ 192	\$ 497	\$ 2,188	\$	\$ 75,684
Employee Benefits	42,393	1,488	140	377	1,548		45,946
Materials & Supplies	9,403	885	1	49	6,536		16,874
Direct Costs	13,160	360	3,810	181	866	(4,877)	13,500
Equipment/Rolling Stock	207	0	0	0	61		268
Other Debt	693						693
Debt Service				48	386		434
Depreciation				713	1,208		1,921
Capital Outlay							0
Reserve for Financing	2,463	0	10	12	28		2,513
Operating Transfers:							
Debt Service Fund	8,055	356					8,411
Library Fund	5,701					(5,701)	0
Capital Projects Fund	438						438
Other	2						2
Total Expenditures	152,521	5,890	4,153	1,877	12,821		166,684
Interfund Adjustments	(9,604)	(45)	0	(150)	(779)	(10,578)	
Total (Memorandum Only)	\$ 142,917	\$ 5,845	\$ 4,153	\$ 1,727	\$ 12,042	\$	\$ 166,684

CITY OF WHITE PLAINS SUMMARY OF COMBINED OPERATING BUDGETS 2012 - 2013

REVENUES: \$164.4M



EXPENDITURES: \$166.7M

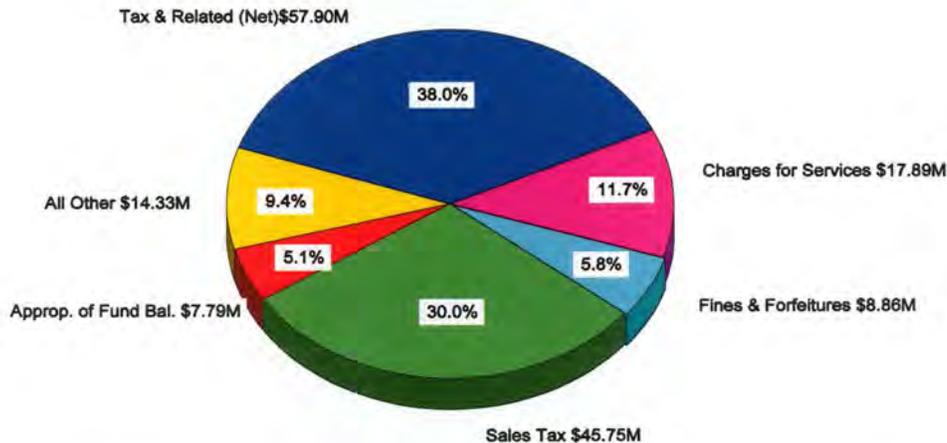


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GENERAL FUND

This section addresses the various revenue and expenditure assumptions contained in the budget. Section 68(5)(C)(a) of 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



The City's major revenues are derived from the sources shown on the schedule below. To aid in analysis, the proposed budget is compared to the current year revised budget as of December 31st and last fiscal year's actual revenues.

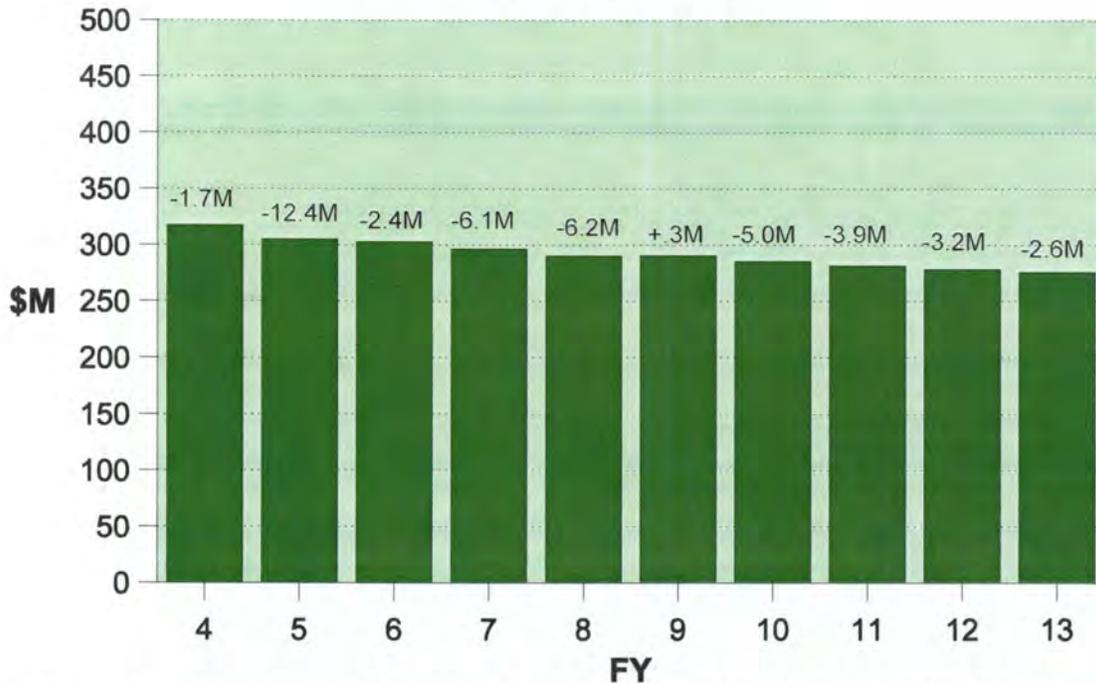
	Actual	2011-2012 Revised Budget	2012-2013 Budget
Taxes and Related Items (Net)	\$ 52,035,111	\$ 54,925,225	\$ 57,903,584
Sales Tax - Unrestricted	45,077,441	44,500,000	45,750,000
Sales Tax - Restricted	5,008,606	0	0
Sales Tax - One Time Recapture	1,417,006	0	0
Intergovernmental	7,318,254	7,210,929	6,984,843
Charges for Services	16,374,225	17,666,985	17,891,841
Licenses and Permits	4,335,782	4,216,918	4,442,628
Fines & Forfeitures	8,038,759	8,221,200	8,856,200
Other Debt Proceeds	2,750,000	1,000,000	0
Miscellaneous	3,489,282	2,831,494	2,902,136
	<u>\$ 145,844,466</u>	<u>\$ 140,572,751</u>	<u>\$ 144,731,232</u>
Capital Projects Unused Funds	42,000	150,000	0
Appropriated for Tax Stabilization	0	407,377	5,000,000
Appropriated for Open Space	0	41,562	39,708
Appropriated for Tax Certioraris	0	1,750,000	1,750,000
Assigned to Prior. Yr. Encumbrance	0	624,810	0
Unassigned	0	3,000,000	1,000,000
	<u>\$ 145,886,466</u>	<u>\$ 146,546,500</u>	<u>\$ 152,520,940</u>

GENERAL FUND

Property Tax Levy: The assessed valuation of taxable properties in the City of White Plains on March 1, 2012 was \$275,572,096, a decrease of \$2,583,033 from 2011. The following schedule summarizes the changes from the 2011 roll:

	<u>Taxable Properties</u>	<u>Special Franchise</u>	<u>Total Taxable Roll</u>
FY 2011-2012 Taxable Roll	\$ 268,201,512	\$ 9,953,617	\$ 278,155,129
Assessments Added to Roll	2,773,635	487,693	3,261,328
Assessments Removed from Roll	(5,911,905)		(5,911,905)
Net Change to Partial Exemption	67,544		67,544
FY 2012-2013 TAXABLE ROLL	\$ 265,130,786	\$ 10,441,310	\$ 275,572,096
 Net Change	 \$ (3,070,726)	 \$ 487,693	 \$ (2,583,033)

ASSESSMENT ROLL 10 YEAR HISTORY



The chart above shows the changes to the City's assessment roll over the last ten years. When compared to the 2011-2012 assessment roll, the City's assessment roll for 2012-2013 decreased by \$2.6 million or 0.9 percent. The components of the year-to-year change are as follows: additional assessments of \$3.3 million, net change to partial exemptions of \$67,544, and assessments removed from the roll of \$5.9 million. At 2011-2012 tax rates, the net decline in the taxable roll translates to a reduction in property tax revenue for 2012-2013 of almost half a million dollars. Losses in assessed value occurred in retail, residential complexes and business parcels. The 2012-2013 budget includes a property tax rate increase of 4.75% or \$8.36 per thousand of assessed value. For a residential home with a median assessment of \$13,400, City property taxes will be \$2,472, an increase of approximately \$112 annually. The loss in

GENERAL FUND

assessed value alone accounts for a property tax rate increase of almost one percent. PILOT revenue is budgeted at \$3.3 million in fiscal 2012-2013, an increase of \$218,534 over the 2011-2012 Budget.

The following schedule summarizes the changes in the City's property tax levy, including payments in lieu of taxes (PILOT's) and prior year tax collections:

	2010-2011 Actual	2011-2012 Budget	2012-2013 Budget
Property Tax Levy	\$46,302,132	\$48,985,900	50,834,785
BID Assessments	-	-	665,000
Payments in Lieu of Taxes	2,684,152	3,084,325	3,312,799
Prior Year Collections	360,481	175,000	200,000
Allowance for Refunds/ Uncollected Taxes	(13,436)	(20,000)	(20,000)
	\$49,333,329	\$52,225,225	\$54,992,584
Tax Rate	\$167.82	\$176.11	\$184.47

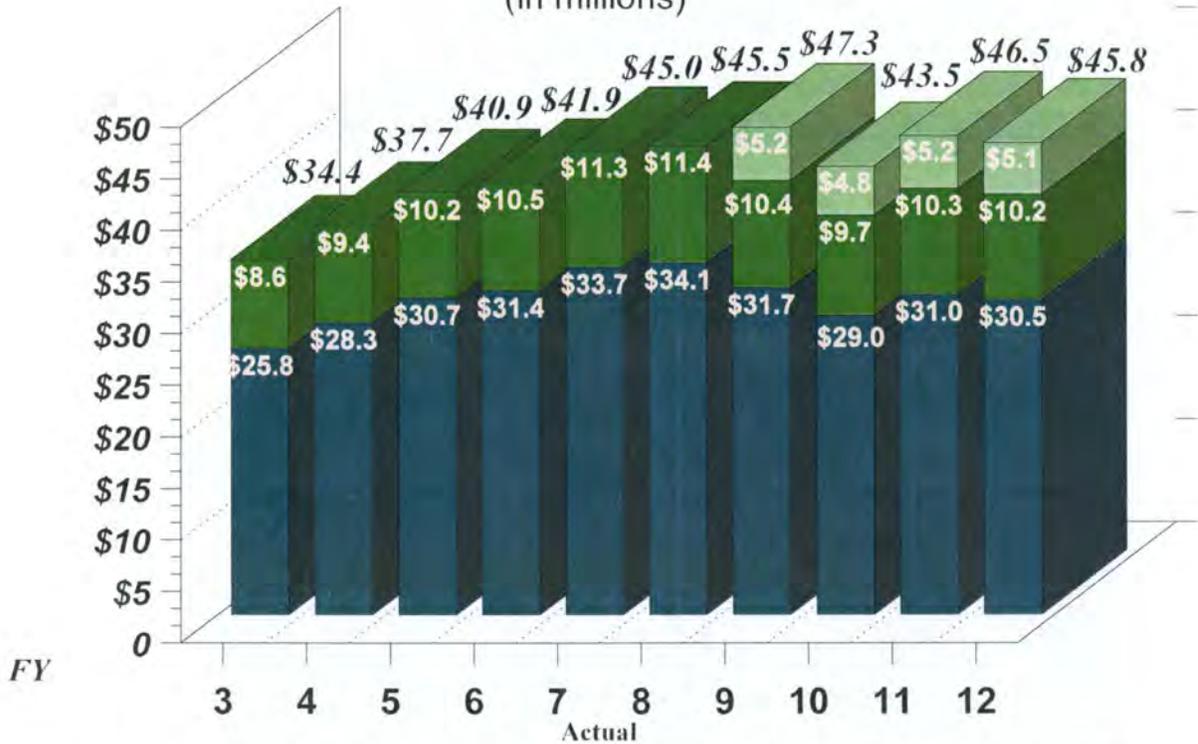
Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit ("tax cap") that becomes effective for the City's 2012-2013 fiscal year. Under this new law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower), unless a super majority 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 System 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 judgements 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.

In addition to the newly-enacted tax cap, there is a (New York State) constitutional tax limit that limits 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 \$682.56 per \$1,000 on July 1, 2012. This limit, when compared with the new tax rate of \$184.47, less allowable exclusions, leaves a potential taxing margin of \$536.44.

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. A significant shift in the tax burden from sales to property taxes occurred after 1982. Every two years since 1993, the City has been successful in securing state authorization to return its local sales tax rate to two percent in order to stabilize the City's property tax rate. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2 1/4%. The 2012-2013 Budget includes a sales tax figure representative of the full 2 1/4% rate. Not included in the adopted sales tax budget is the 1/4% increase approved effective June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The 1.5% sales tax rate is permanent and not subject to renewal. The remaining .75% and dedicated .25% are subject to renewal every two years; the last renewal was granted in 2011.

GENERAL FUND

Sales Tax Receipts
10 Year History
(in millions)



Rate increased from 1.5% to 2% effective 9/1/93. Additional .25% increment added 6/1/08, bringing rate to 2.25%, subject to renewal every two years.

On June 1, 2010, the City began to receive sales tax receipts for its Tax Stabilization Fund based on the most recent authorization for a 1/4 % increase in the sales tax rate. As of June 30, 2011, there was \$5,008,606 in the Tax Stabilization Fund. As of April 30, 2012, an additional \$4.3 million was recognized. The use of these funds is restricted to appropriation for tax stabilization or for unknown contingencies as defined by Section 6-e of the General Municipal Law. Funds recognized on or before June 30, 2011 are available for appropriation in the City's 2012-2013 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in 2013-2014. Clearly, this account is an important resource for the City to maintain a reasonably stable tax levy.

The 2012-2013 fiscal year budget includes a sales tax estimate of \$45.75 million (30% of General Fund current revenue sources) which is consistent with expectations for current year collections and the City Charter's requirement that these revenues be budgeted in the subsequent year at an amount not to exceed the current year forecast. The budgeted amount of \$45.75 million is an increase of \$1.25 million or 2.8 % over the current year. The renewal of the half percent first approved in 1993 will yield approximately \$10.2 million in sales tax receipts for the City, while the one quarter percent first approved in 2008 will generate almost \$5.1 million.

For the first ten months of fiscal year 2011-2012, actual sales tax receipts exclusive of the 1/4% dedicated to the Tax Stabilization Fund, totalled \$38.5 million, compared to \$38.6 million for the same period in fiscal year 2010-2011. Included in the prior fiscal year's receipts, however, was a one time recapture of

GENERAL FUND

\$1.4 million from the Westchester County IDA and New York State. These receipts cannot be factored into sales tax projections because they are non-recurring (“one-shots”). The sales tax estimate in the FY 2012-2013 budget is conservative and in compliance with the City’s Charter and fiscal performance goals. 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 (\$555,000), an increase of over 39%, and the utilities gross receipts tax budgeted at \$1,326,000, a decrease of less than half a percent. The remaining source in this category is the hotel occupancy tax budgeted at \$1,030,000, an increase of 6%.

Intergovernmental Revenues: Intergovernmental revenues in the 2012-2013 budget total approximately \$7 million, a decrease of 3%, or \$193,700 from the fiscal year 2011-2012 adopted budget. State Aid, known as Aid and Incentives to Municipalities (AIM) is the largest revenue item in this category and is budgeted at \$5.463 million, the same amount as the current year.

The second largest revenue source in Intergovernmental Revenues is the Mortgage Recording Tax, which is proposed at \$1.15 million in the fiscal year 2012-2013 budget, a decrease of \$255,000 or approximately 18% based on the receipts from the last fiscal year (\$1.4 million) and the first half of the current fiscal year (\$653,038).

All other intergovernmental revenue is budgeted at \$371,587, an increase of \$61,200 over the fiscal year 2011-2012 adopted budget. State grants, such as Youth Program State Aid, is typically recorded within this revenue category. The City’s budget will be modified if new grants are approved during the course of the fiscal year.

Charges for Services: As part of the budget process, all departments were asked to review the fees that are charged for services to ensure that the historical relationship between the fees and the cost of providing the service is maintained. Charges for Services in the 2012-2013 budget total \$17.9 million, a 1.3% increase over the 2011-2012 adopted budget. The increase is due to reimbursement of certain contracted services (principally in Public Safety), and fee increases for Recreation and Youth programs approved by the Common Council. Expenditures for these services have also increased.

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. A charge to the Water Fund (\$642,000) for services provided by the General Fund continues to be included in this category, as well as a charge to the Sewer Rent Fund (\$110,000) for the same purpose.

Licenses and Permits: Revenue from various types of licenses and permits is budgeted at \$4.4 million, an increase of over \$0.2 million or 5%. Revenues from the Building Department represent the largest component of this revenue category totalling \$2.3 million, or 52%. Building permits are budgeted at \$1.3 million in fiscal year 2012-2013, representing primarily 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 \$713,200. Of this amount, \$650,000 represents the City’s share of monies expected from Cable TV Franchise Fees. Based on current agreements, Cable TV companies that operate within the City are required to remit 5% of their gross receipts to the City as part of their franchise

GENERAL FUND

agreement. These monies are then split between the City and Cable TV Access Commission. The 2012-2013 budget reflects a 55/45% split with the Commission, the same as the current fiscal year. Fees charged by Public Works for storm water permits and Public Safety for fire inspection certificates are increased in the adopted budget. Although these licenses and fees represent only a small part of this revenue category, it is important to maintain the relationship between the fees and the cost of providing the services supported by the fees.

Interest Income: Interest income from the City's investments has varied over the years, based on the City's fund balance, its revenue stream, and investment rates. The budget for interest earnings in FY 2012-2013 is \$153,000, a decrease of \$17,000 or 10% over the current fiscal year. The federal funds rate is expected to remain at historically low levels for the foreseeable future. In addition, the use of \$9 million in fund balance in FY 2009, coupled with the need to expend \$2.5 million in fund balance in FY 2010, despite significant reductions in expenditures achieved primarily through labor contracts and layoffs, decreased the amount of funds available for investment. Because interest earnings are a function of available cash flow and interest earned on City investments, the City is projecting a decline in this revenue source.

Fines and Forfeitures: Fines and forfeitures in the 2012-2013 budget total \$8.856 million, an increase of \$635,000 or 7.7% from the fiscal year 2011-2012 adopted budget. Major revenue sources within this category include off-street parking fines (\$7,445,000), overtime parking fines (\$221,000), fines and bail imposed through the City Court (\$990,000) and hazard alarm fines (\$200,000).

Other Sources:

- **Miscellaneous Revenues:** Miscellaneous Revenues are budgeted at \$2.75 million in fiscal year 2012-2013, an increase of 4% over the current year. The largest revenue sources in this category are the rental of City properties (\$717,423), the lease of parking spaces within the Longview garage which totals \$844,907, and Medicare Part D reimbursements (\$376,500). Other sources of revenue within this category include the sale of surplus rolling stock, scrap materials and seized property.
- **Sale of Debt:** For the past several years, this revenue reflects the bonding of tax certiorari payments to the extent that they exceed available funds. The City has ceased bonding for this purpose to reflect more conservative practice and to strengthen its credit rating.

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 budget for FY 2012-2013 recommends an appropriation of \$1 million to balance the budget, a decrease of 67% over the current year's adopted appropriation. However, an appropriation of \$1,750,000 from fund balance committed to tax certiorari is also recommended. In addition, as in prior years, a portion of the City's open space reserve equal to \$39,708 will be allocated towards the debt service on land acquired by the City. Finally, the budget for FY 2012-2013 includes an appropriation of \$5,000,000 from the City's Tax Stabilization and Reserve Fund; this appropriation reflects the receipts of the first full year of the quarter percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 5.1% of the total general fund revenue budget, an increase of 1.5% over the current year. The City's Charter does not permit the City to estimate revenues for the succeeding fiscal year any than higher than what is expected in the current fiscal year. This conservative approach can result in

GENERAL FUND

revenues in excess of budget to positively impact fund balance, particularly when the economy is growing. The appropriation of fund balance is an important tool in balancing the budget. One of the objectives of this budget proposal is to maintain structural balance on the revenue side of the budget to restore our once healthy fund balance. The implementation of a Tax Stabilization Account (funded by a 1/4% increment in the sales tax rate) was an important step.

The following chart demonstrates how the City has utilized unassigned fund balance over the last five years to balance its tax budget:

Use of Unassigned Fund Balance

	<u>Amount</u>	<u>Dollar Change</u>	<u>% Change</u>
FY 12-13	\$1.0 m	\$ (2.0) m	(66.7) %
FY 11-12	3.0 m	(2.0) m	(40.0) %
FY 10-11	5.0 m	(0.9) m	(14.3) %
FY 09-10	5.9 m	(3.0) m	(34.2) %
FY 08-09	8.9 m	1.3 m	17.1 %

The property tax rate equivalent per thousand dollars of assessed value for every \$1 million lost in fund balance is \$3.63. At the beginning of the five year period shown above, an over-reliance on unassigned (or formerly undesignated) fund balance to balance the subsequent year's budgets negatively impacted the stability of the City's financial structure. The Tax Stabilization Fund is helping the City reverse its over-reliance on unassigned fund balance. A judicious combination of revenue enhancement and expenditure stability are needed in future budgets to permit the growth of unassigned fund balance. A more in-depth analysis of fund balance and a glimpse at the future financial condition of the City is provided later in this section.

Revenue Outlook: The City is committed to securing new sources of income to re-build its fund balance and provide for its long term financial stability. Renewal of the City's past authorization to increase the sales tax rate to 2.5%, which provides \$15.2 million in current revenue and \$5.1 million in tax stabilization funding, is a top priority for the City in 2013. The Common Council approved a Home Rule Message asking the State to allow the City to create an Industrial Development Agency (IDA) last year. A local IDA would help the City attract new business and retail operations which would stabilize and grow the assessment roll, as well as contribute to sales tax revenue. No action has been taken by the State to date. The extension of the City's utilities gross receipts tax to cell phones is another revenue initiative that would enhance the City's revenues, but State approval is needed here as well. The City will continue to adjust the revenue sources within its jurisdiction (charges for services, licenses and permits and certain fines), but the cooperation of the county and state will always be needed to impact other revenue sources positively.

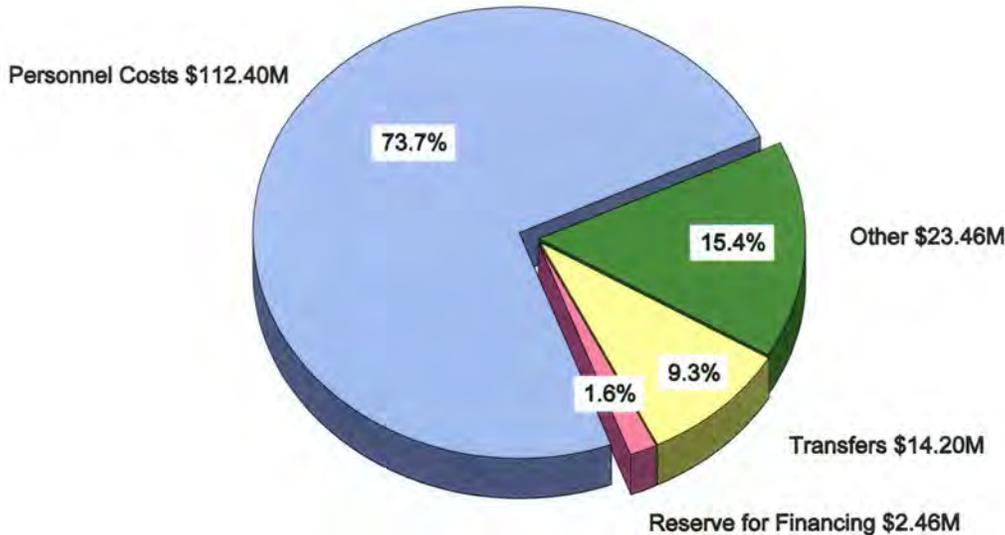
GENERAL FUND

2012-2013 General Fund Budget Reconciliation of Revenues From Proposed to Adopted

Proposed Budget	\$152,361,800
Property Tax Levy	-124,007
PILOTs	-7,558
Sales Tax	100,000
Charges for Services	
- Finance	92,000
- Youth Bureau	99,000
Miscellaneous Revenues	-295
Adopted Budget	\$152,520,940

GENERAL FUND

MAJOR EXPENDITURES GENERAL FUND



A comparison of expenditures between the FY 2012-2013 budget, the revised budget as of December 31, 2011 and last year's actual expenditures are shown below:

	<u>2010-2011</u> Actual	<u>2011-2012</u> Revised Budget	<u>2012-2013</u> Budget
EXPENDITURES:			
Salaries & Wages	\$ 69,655,133	\$ 69,198,603	\$ 70,005,677
Employee Benefits	35,915,597	39,346,862	42,392,974
Materials & Supplies	9,456,498	9,984,054	9,403,007
Direct Costs	13,160,555	12,320,062	13,160,006
Equipment	149,114	253,079	206,922
Other Debt	693,113	693,113	693,112
Reserve for Financing	0	1,476,344	2,463,021
Operating Transfers:			
Capital Projects Fund	415,000	344,000	438,000
Debt Service Fund	6,908,607	7,357,688	8,055,357
Library Fund	5,343,227	5,571,080	5,701,249
Other Funds	13,106	1,615	1,615
Total Expenditures:	\$ 141,709,950	\$ 146,546,500	\$ 152,520,940

Salaries & Wages: Based on currently approved pay plans, a total of \$70 million is budgeted for salaries and wages, a decrease of \$41,437 from the 2011-2012 adopted budget. The 2012-2013 budget reflects positions filled as of April 30, 2012 and contracts in effect July 2012. Merit pay has been included in the Reserve for Financing. Three City bargaining units are without a contract. Provision for these contracts are made in the Reserve for Financing at no greater amount than the one settled contract.

GENERAL FUND

Pursuant to City policy, the salaries and wages budget does not include funding for vacant full-time positions. The City's salary and wages budget will be adjusted throughout the fiscal year for any staffing changes that occur after the budget is adopted.

The budget also provides funding for part-time positions in accordance with the City's current hourly pay plan. The budget for part-time salaries totals \$2.286 million in the FY 2012-2013 budget, an increase of 2% or \$50,407 from the current year. This increase principally occurs to provide new self-supporting recreation and youth programs and to provide limited administrative support in departments with key vacancies, such as Finance. In the Recreation Department, there are three new programs: a second youth basketball instruction program and youth swim instruction program to meet increased demand and a community camp-out at Delfino Park. Additional part-time funds in the Youth Bureau are needed to support their summer camp and after school program.

With respect to full-time positions, there are 783 positions funded in the General Fund out of an authorized total of 844 positions; the filled position total is 9 less than at FY 2011-2012 budget adoption. Authorized positions in the General Fund decreased by 17 positions, while positions in the Library Fund decreased by 2 positions. A total of 923 positions are authorized City-wide compared to 942 in the FY 2011-2012 adopted budget. Nineteen (19) positions City-wide are removed from the City's Table of Organization in the adopted budget, a reduction of 2% as the City continues to consolidate and streamline functions. No provision has been made in the budget to fund positions in the SAFER grant which ends March 31, 2013, or in any other existing grant whenever it may end.

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 cover 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 Selective Recruitment 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 Mayor is secured. These transfers are done on an as needed basis and driven by personnel changes throughout the fiscal year.

Personnel costs inclusive of employee benefits, represent approximately 75% of the budget. 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, are not sufficient to fund the cost of personnel. Salaries and benefits in the FY 2012-2013 budget total \$112.4 million without consideration for merit, cost of living increases for expired contracts or vacancies. Revenues from the sales and real property tax are expected to total \$99.9 million. Accordingly, management of the City's work force 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.

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The City-wide workforce of 923 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	114	12 %
Parking	90	10 %
Public Works	246	27 %
Public Safety	402	43 %
Community Services	<u>71</u>	<u>8 %</u>
	923	100 %

The FY 2012-2013 City-wide budget for salaries and wages includes funding for 857 positions. The General Fund budget includes funding in salaries and wages for 783 positions or 91% of the total workforce FY 2012-2013. Vacant positions, to the extent that they are filled throughout the fiscal year, can only be funded through salary savings returned by the departments to the City's position control account.

Employee Benefits: Employee benefits in the budget total \$42.4 million, an increase of \$3.0 million or 7.7% over the current revised 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 \$5.27 million in 2012-2013. The Social Security rate will remain unchanged, but the salary base to which the tax is applied has increased. The MTA payroll tax is also budgeted in this category at \$237,493, about the same amount as in the current year.

Pension costs are projected at \$15.2 million in the FY 2012-2013 budget, an increase of \$3.0 million or 25% over the current revised budget. The tax rate equivalent of this increase is \$11.02 which equates to 130% of the tax rate increase of \$8.47 per \$1,000 of assessed valuation. The following chart provides a comparison of pension rates supplied by New York State for 2010-2011 through 2012-2013. The rates for FY 2012-2013 include a small estimated increase for the last three months of our fiscal year which includes the first quarter of the state's rates for its next fiscal year.

Pension Rates

<u>Police & Fire Retirement:</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
Tier 1	21.9%	26.0%	30.8%
Tier 2	16.8%	20.9%	25.6%
Tier 3	—	20.5%	24.7%
Tier 5	—	16.8%	20.5%
 <u>Employees Retirement System:</u>			
Tier 1	15.3%	21.5%	25.9%
Tier 2	14.0%	19.7%	24.0%
Tiers 3, 4	11.3%	15.8%	19.0%
Tier 5	9.1%	12.7%	15.4%

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at approximately \$20 million in fiscal year 2012-2013, a decrease of almost \$100,000 or half a percent from the current modified budget for 2011-2012. The New York State Health Insurance Program (NYSHIP) has raised premium rates approximately 3% over 2011. Retiree health insurance costs account for approximately 39% of all City health insurance costs and are budgeted at \$7.9 million, a decrease of 4%.

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The City funds the entire premium cost for most active employees. However, new employees and some existing employees are responsible for a portion of their health insurance premiums. A large number of retirees hired before 1995 are also responsible for a portion of their premiums. The City offers a voluntary health insurance "buy-out" program to all employees and retirees. This program generates savings for the City, a percentage of which is returned to the employees or retirees. Health insurance buyout payments for active employees decreased 3%, while buyouts for retirees increased by 20%.

Dental insurance premium payments are budgeted at \$430,541 based on the City's current number of eligible employees, which includes the CSEA, managerial/confidential, elected and appointed officials. Based on the current CSEA agreement, the City pays \$1,189.50 per eligible employee towards the cost of dental coverage. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$121,054, based on the current number of eligible employees and the contracted rate of \$339 per employee. The City also pays supplemental benefits and uniform maintenance in the amount of \$668,700. Also included in employee benefits are expenses related to education and training (\$48,853), tuition reimbursement (\$33,000) and work clothing and uniforms (\$234,625).

Materials & Supplies: Appropriations in this category of expense total \$9.4 million in the budget, down 3.6% from the fiscal year 2011-2012 current year adopted budget. The most significant decreases occur in electricity (\$105,136) and telephone (\$41,579). The former savings result from the City's LED program for traffic signals and pedestrian crossing signs, as well as street lights on a more limited basis. Savings in telephone result from the continuing program to install VOIP telephones throughout City buildings. Utility costs are the largest expenditure in the category of materials and supplies (\$3.7 million), followed by rolling stock operations at \$1.5 million and land/road maintenance at \$1.4 million. The appropriation for the purchase of salt is down significantly in the adopted budget because of this year's very mild winter which leaves the City with a large unused quantity at the end of the FY 2011-2012 year.

Direct Costs: Direct costs, which are comprised primarily of insurance costs and contractual services (such as waste haulaway, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$13.2 million in the adopted budget, an increase of 17.6% from the current year's adopted budget. New to the category this year is \$665,000 for BID services (offset by BID assessments on the revenue side of the budget). The most significant increase occurs in the contribution to the self-insurance fund, up almost \$0.6 million to \$3.9 million. Increases in workers compensation costs necessitate the larger appropriation. A detailed analysis of the Self Insurance Fund budget is contained in later in this document. The anticipated payment of tax certiorari settlements remains the same at \$2.75 million.

Equipment: Included in this category is the acquisition of various equipment, other than rolling stock. In the fiscal year 2012-2013 budget, equipment purchases are budgeted at \$206,922, a decrease of 10% from the current adopted budget. This expenditure category includes office, computer peripheral equipment, protective services equipment, recreational, and any other equipment necessary to run City operations.

Other Debt: The 2012-2013 budget includes \$693,112, representing the annual payment due for the amortization of Police & Fire retirement system contributions from prior years. This represents monies borrowed through New York State, at a fixed rate of 5% over a ten year period, with the option to pay in full at any time. As of June 30, 2011, the City owed \$2.9 million on these obligations incurred from fiscal years 2005-2007.

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Reserve For Financing: Pursuant to the City's Fiscal Performance Goals, the Reserve for Financing should include 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 2012-2013 budget also includes an allowance for merit pay increases owed pursuant to the CSEA contract. An allowance is also made in the budget to settle expired contracts at no more than current contract settlements. The budget for the Reserve for Financing is \$2,463,021, an increase of \$1.3 million, because no funds were provided (or granted) for salary settlements in the 2011-2012 fiscal year.

Transfer to Library Fund: The budget includes a General Fund contribution to the Library Fund in the amount of approximately \$5.7 million, compared to \$5.6 million in the FY 2011-2012 revised budget, an increase of 2.3%. The increase is needed to pay contractual salary settlements and an increase in pension costs. 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 is 3.7% of the City's total budget, a slightly smaller percentage than this year. Through savings achieved through participation in the Westchester Library System, processing services and staff re-organization, including the elimination of two full-time positions, the Library will be able to offer the restoration of previously shortened service hours to the public. A more detailed analysis of the Library Fund Budget is contained later in this document.

Transfer to Capital Projects Fund: On February 6, 2012, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program for 2012-2013 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. The 2012-2013 Capital Improvement Program recommends a \$438,000 contribution from the General Fund for replacement of certain rolling stock (principally in the Police Department). This funding recommendation is included in the FY 2012-2013 budget. The balance of rolling stock replacements in the General Fund (\$1,596,000) and all other capital projects related to the General Fund (\$7.65 million) will be funded through debt issuance. The cash to capital contribution in the budget is \$94,000 more than the current year's budget of \$344,000.

Transfer to Debt Service: Debt service in the amount of \$8.1 million is included in the general fund budget as a contribution to make principal and interest payments that are due in fiscal year 2012-2013, an increase of 9.5% or \$697,669 from the current fiscal year. The size of the increase is attributable chiefly to a decrease (\$350,00) in debt service fund balance available to offset the contribution.

Expenditure Outlook: The City has continued to extend its efforts to control costs in its FY 2012-2013 budget. Cost avoidance continues to be achieved by assigning Parking Department maintenance supervisors to work with the traffic maintenance shop. Crews from both departments are working together on such projects as LED replacement of pedestrian signal lights and lights in parking garages to achieve energy savings. Savings have already been achieved in electricity costs as a result of this project. Savings are also being achieved city-wide through the installation of VOIP technology. The extension of the VOIP system will continue in the new fiscal year. The City has also removed 19 positions from its Table of Organization in an effort to better manage personnel costs in the coming year.

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There will undoubtedly continue to be upward pressure on costs in the future due to salary step progression and escalating pension expenses. The pattern for wage settlements has been set for fiscal years 2012-2013 and the next two ensuing fiscal years.

Increased demand for services may be driven by expansion of the White Plains population - both resident and non-resident. In response, the City will need to continue to explore new technologies and approaches to improve efficiency.

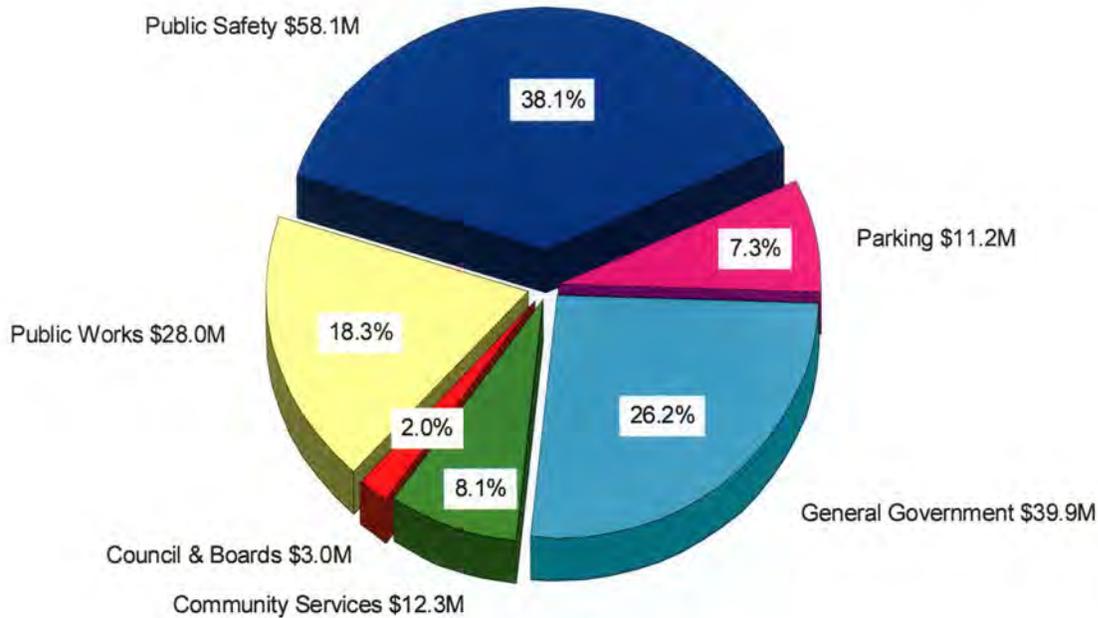
GENERAL FUND

2012-2013 General Fund Budget Reconciliation of Expenditures From Proposed to Adopted

Proposed Budget	\$152,361,800
Water Billing (Finance)	92,000
Contribution to Library Fund	3,406
Full-time Employee Adjustments (various departments net)	-25,683
Electricity (Traffic Department)	-50,427
After School Program	133,470
Salary Settlements	75,370
Reserve for Financing	-68,996
Adopted Budget	\$152,520,940

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EXPENDITURES BY DEPARTMENT - GENERAL FUND

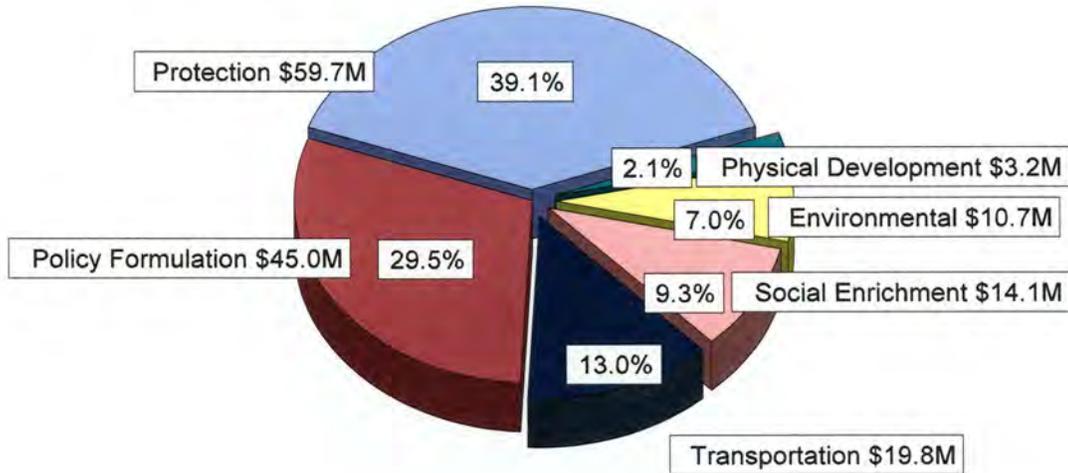


Department	2012-2013 Budget	Percent of Total	Department	2012-2013 Budget	Percent of Total
Council & Boards:			Public Works:		
Council*	\$2,846,129	1.87%	Bureau of Admin.	\$1,694,300	1.11%
City Court	25,735	0.02%	Bureau of Engineering	2,186,679	1.43%
Board of Assessment Review	18,552	0.01%	Bureau of Bldg. Mntce.	3,297,594	2.16%
Board of Ethics	300	0.00%	Bureau of Garage & Shop	2,242,637	1.47%
Zoning Board of Appeals	99,506	0.07%	Bureau of Storm Water	236,019	0.15%
Real Estate Committee	5,000	0.00%	Bureau of Highways & Grounds	10,668,747	6.99%
White Plains Housing Authority	10,540	0.01%	Bureau of Sanitation	7,652,327	5.02%
	<u>3,005,762</u>	<u>1.98%</u>		<u>27,978,303</u>	<u>18.34%</u>
General Government:			Public Safety:		
Office of the Mayor	749,459	0.49%	Public Safety Admin.	1,263,519	0.83%
City Clerk Office	647,265	0.42%	Fire Department	23,585,705	15.46%
Law Department	2,157,190	1.41%	Police Department	33,243,474	21.80%
Assessor Office	662,486	0.43%		<u>58,092,698</u>	<u>38.09%</u>
Finance Department	26,936,488	17.66%	Community Services:		
Budget Department	764,265	0.50%	G/F Contribution to Library	5,701,249	3.74%
Purchase Department	589,921	0.39%	Recreation & Parks	3,630,858	2.38%
Information Services	1,511,558	0.99%	T.H. Slater Center	290,470	0.19%
Planning Department	1,014,821	0.67%	Youth Bureau	2,643,786	1.73%
Building Department	2,812,338	1.84%		<u>12,266,363</u>	<u>8.05%</u>
Traffic Department	1,331,055	0.87%			
Personnel Department	782,163	0.51%			
	<u>39,959,009</u>	<u>26.20%</u>	Total Expenditures	<u>\$152,520,940</u>	<u>100.00%</u>
Parking:					
General Operations	4,268,964	2.80%			
Garages	2,498,669	1.64%			
Lots	247,640	0.16%			
Enforcement	2,548,282	1.67%			
Enforcement - City Center	444,616	0.29%			
Violations	1,210,634	0.79%			
	<u>11,218,805</u>	<u>7.35%</u>			

*Includes the City's Reserve for Financing

GENERAL FUND

EXPENDITURES BY ACTIVITIES



GENERAL FUND BUDGET BY ACTIVITIES:

Listed below are the City's six goals which emphasize the very high level of service desired by the citizens of White Plains.

1. POLICY FORMULATION AND ADMINISTRATION

White Plains will be a well-managed and financially sound City in which policies are formulated to meet community needs and protect the community's interests, and in which efficient management support activities are provided that assist in the attainment of all City goals.

2. PROTECTION OF PERSONS AND PROPERTY

White Plains will be a City which protects its people and property from external harm and promotes an atmosphere of personal security.

3. ENVIRONMENTAL PROTECTION

White Plains will be a City which protects the environmental health and welfare of its people.

4. TRANSPORTATION

White Plains will promote a network of integrated transportation facilities which allows for the movement of people and goods quickly, safely and economically.

GENERAL FUND

5. SOCIAL ENRICHMENT OPPORTUNITIES

White Plains will be a beautiful City in which a variety of recreational and cultural activities are available. The City will promote the enlargement of the personal and social characteristics of a diverse population.

6. PHYSICAL RESOURCE DEVELOPMENT

White Plains will be a City which supports the balanced development, improvement, and protection of its physical resources. The City will promote the creation of economic opportunities.

The goals specify the ultimate end which the City is attempting to achieve. The goals set for the City may never be fully accomplished; indeed the progress made toward each one may only be partially affected by our local government. However, the value of all governmental programs must eventually be measured by the extent to which they reflect the needs and concerns of the community. Without specific goals which reflect many of the basic themes which run through our lives, those comparisons would be difficult to make and impossible to evaluate.

Each activity provided by the City is "linked" to a City-wide goal so that financial and performance information may be captured to evaluate the City's success in achieving its goals. The "linkage" transcends departmental lines so that the efforts of various service providers may be evaluated jointly.

The combined expenditure budgets for all activities according to the City-wide goals are as follows:

<u>City-wide Goal</u>	<u>Revised 2011-2012</u>	<u>Adopted 2012-2013</u>	<u>Percentage Change</u>
Policy Formulation and Administration:			
City-wide expenses*	\$ 21,480,686	\$ 23,502,633	9.4%
Other	20,720,835	21,538,455	3.9%
Protection of Persons & Property	57,760,845	59,696,198	3.4%
Environmental Protection	10,327,703	10,700,684	3.6%
Transportation	19,701,481	19,781,121	0.4%
Social Enrichment Opportunities	13,543,623	14,115,027	4.2%
Physical Resource Development	3,011,327	3,186,822	5.8%
Total Expenditures:	\$ 146,546,500	\$ 152,520,940	4.1%

* This category includes the costs which are attributable to all General Fund departments, such as the reserve for financing, insurance, retirees' health insurance, cash to capital contribution and debt service payments.

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FORECAST OF FINANCIAL CONDITION

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) Expenditures	Tax Stabilization Fund	Fund Balance
2006-07	\$ 139,314,961	\$ 133,316,514	\$ 5,998,447	\$ 0	\$ 28,875,916
2007-08	140,996,443	141,451,618	(455,175)	0	28,420,741
2008-09	132,850,330	141,814,237	(8,963,907)	0	19,456,834
2009-10	137,458,688	140,376,829	(2,918,141)	407,377	16,946,070
2010-11	140,877,860	141,709,950	(832,090)	5,008,606	21,122,586

Expenditures: General Fund expenditures increased by \$8.5 or 6.4% from FY 2007 to FY 2009, while revenues decreased by \$6.5 million or 4.6% during the same time period; fund balance fell to \$19.5 million. Effective January 1, 2010, the City implemented a comprehensive plan to re-build its fund balance and restore fiscal stability. The following are key components of the plan: utilize more conservative revenue assumptions as specified by the City's Charter and fiscal performance goals, forego the use of non-recurring revenue to balance the budget, and reduce expenditures. Lay-offs and other cost reduction measures by the City during the next fiscal year resulted in an expenditure decrease of \$1.4 million or 1%. At year-end, the deficit decreased by \$6 million to \$2.9 million (68%). The plan continued into FY 2010-2011: expenditures increased by less than 1% to \$141.7 million and the deficit dropped to \$0.8 million, a decrease of 72%. In the next year of the plan, expenditures are projected to remain relatively stable because no cost-of-living increases were given. However, pension rate increases of 40% will result in some expenditure growth at the end of FY 2011-2012. Expenditures are expected to increase 4%, by the end of the next fiscal year, principally because of another 20% increase in pension rates, a 2% salary settlement, and an increase in debt service costs. The increase will be somewhat mitigated by continuing to delete positions from the City's Table of Organization; authorized strength in the FY 2012-2013 budget totals 923 positions, compared with 1,015 in fiscal year 2009. Beyond FY 2012-2013, the City is committed contractually to another 2% cost-of-living increase. Should a higher cost-of-living adjustment be imposed by a state arbitrator in either year, the City would need to resume layoffs and service reductions. The NYS Comptroller has advised local governments that double digit pension rate increases can be anticipated for at least the next two years. Also to be anticipated is an increase in the appropriation for debt service because of the Gedney Landfill remediation that is anticipated to cost the City at least \$8 million within the next year.

Revenues: The General Fund's two major sources of revenue, the property tax levy and sales tax, are included in the 2012-2013 budget at \$50.834 million and \$45.750 million, respectively. This year, the City (and all other local taxing jurisdictions) are required to comply with, or override by a super majority, a state-imposed 2% cap on its property tax levy. The property tax levy adopted by the Common Council is within

GENERAL FUND

the cap and reflects the amount of revenue that is required to be generated from the City's assessment roll to balance the City's budget after all other revenues have been included. The 2012-2013 assessment roll continued its decline, resulting in a \$0.5 million decrease in available property tax revenue. The tax rate for FY 2012-2013 is \$184.47 per thousand of assessed value, a 4.75% rate increase. The property tax levy represents approximately 33% of General Fund revenues. Based on the current economic climate, it is realistic to expect property values to decline for at least another three years and taxes to increase within the capped amount.

The City's sales tax is another significant source of income representing approximately 30% of operating revenues in the General Fund based on a City sales tax rate of 2.25%. The City also receives another 1/4% sales tax which is dedicated by statute to a Tax Stabilization and Reserve Fund. This fund is an important tool for the City to re-build its fund balance and provide property tax rate stability in future years. In FY 2010-2011, a recapture of sales tax from 221 Main Street provided a one-time sales tax payment of \$1.4 million which became a part of uncommitted fund balance. For the 2012-2013 fiscal year, sales tax is budgeted in accordance with the City Charter at the current year forecasted level of \$45.75 million for unrestricted sales tax. An additional \$5.1 million is projected for receipt in the Tax Stabilization Reserve Fund.

The next largest source of operating revenue to the City in the General Fund is raised by the Parking Department to finance the construction, maintenance and operation of the city's extensive parking system which serves residents and non-residents. In 2012-13, the budget includes revenue of almost \$22 million provided by the Parking Department. The City will continue to periodically evaluate its parking fees in order to ensue that the ongoing and future needs of its parking system will be met.

State aid is projected to remain the same at \$5.5 million. Several other major categories of revenue, such as mortgage tax and building permits, are projected to fluctuate with changes in economic activity. Charges for services in several departments are raised periodically to reflect the increased cost of providing services and can be expected to continue to be adjusted. The FY 2012-2013 budget ends the City's reliance on serial bonds to fund tax certioraris; however, it does include an appropriation of fund balance assigned to tax certioraris of \$1.75 million. Interest income is no longer a significant source of funds to the City and is not expected to be in the near future.

Fund Balance: The total appropriation of fund balance in the fiscal year 2012-2013 General Fund budget has increased from \$5.2 million to \$7.8 million. The appropriation of uncommitted fund balance will decrease to \$1 million. If all of this reduction were to be replaced by the property tax, the property tax rate would need to increase by an additional \$7.26 or 4%. Fortunately, an appropriation of \$ 5 million from the Tax Stabilization Reserve Fund addresses that decrease, as well as provides funds for double digit pension rate increases.

Other fund balance appropriations in fiscal year 2012-2013 include \$39,708 from the open space reserve, and \$1,750,000 from the tax certioraris reserve.

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The following forecasts are not absolutes, but are provided to stimulate a constructive discussion of the City's overall economic position.

	Actual 2010-11	Forecast 2011-12	Forecast 2012-13
Revenues & Other Sources			
Property Tax Levy (net)	\$ 49.0	\$ 51.8	\$ 53.6
Sales Tax - Unrestricted	45.1	45.8	47.6
Sales Tax - Recapture	1.4	0.0	0.0
Other Tax Related Items	3.0	3.2	3.8
Intergovernmental	7.3	7.3	7.1
Charges for Services	16.5	17.3	17.9
Licenses Permits	4.3	4.5	4.5
Fines & Forfeitures	8.0	8.3	8.8
Serial Bonds	2.8	1.0	0.0
All Other	3.6	3.7	3.5
	<u>141.0</u>	<u>142.9</u>	<u>146.8</u>
Expenditures & Other Uses:			
Salaries & Wages	69.7	69.1	70.9
Employee Benefits	35.9	38.9	42.6
Materials & Supplies	9.5	9.3	9.5
Direct Costs	13.2	12.0	12.8
Equipment	0.2	0.2	0.2
Other Debt (Pension Amortization)	0.7	0.7	0.7
Reserve for Financing	0.0	0.0	0.3
Interfund Transfers:			
Library Fund	5.3	5.4	5.7
Debt Service Fund	6.9	7.4	8.1
Capital Projects Fund	0.4	0.6	0.4
	<u>141.8</u>	<u>143.6</u>	<u>151.2</u>
Total Revenues Over (Under) Expenditures	(0.8)	(0.7)	(4.4)
Restricted Sales Tax	5.0	5.1	5.3
Beginning Fund Balance	16.9	21.1	25.5
Ending Fund Balance	<u>\$ 21.1</u>	<u>\$ 25.5</u>	<u>\$ 26.4</u>
Components of Ending Fund Balance:			
Non-spendable(inventory/ prepaid expenditures/receivables)	\$ 2.2	\$ 2.2	\$ 2.2
Assigned to purchases on order	0.6	0.7	0.8
Assigned to tax certiorari	5.2	5.2	5.2
Assigned to subsequent year's expenditure	5.2	7.8	7.8
Committed for open space	0.2	0.1	0.0
Restricted for tax stabilization	5.0	5.1	5.3
Unassigned	2.7	4.4	5.1
Total Components of Ending Fund Balance	<u>\$ 21.1</u>	<u>\$ 25.5</u>	<u>\$ 26.4</u>

GENERAL FUND

SUMMARY BUDGET COMPARISONS

	2011-12			
	2010-11 Actual*	Revised Budget 12/31/11	Year to Date Actual 12/31/11	2012-13 Budget
REVENUES:				
Property Taxes (includes BID in FY13)	\$ 49,346,765	\$ 52,245,225	\$ 50,574,314	\$ 55,012,584
Allowance for Uncollected Taxes	(13,436)	(20,000)	0	(20,000)
Net Tax Contribution	49,333,329	52,225,225	50,574,314	54,992,584
Sales Tax - Unrestricted	46,494,447	44,500,000	23,222,453	45,750,000
Sales Tax - Restricted	5,008,606	0	2,580,273	0
Hotel Occupancy Tax	979,833	970,000	504,404	1,030,000
Tax Related Items (Other Than Levy)	1,721,949	1,730,000	1,191,109	1,881,000
Intergovernmental:				
Federal	90,471	71,050	32,361	89,898
State	5,760,875	5,676,859	1,078,088	5,690,240
County	1,466,908	1,463,020	694,478	1,204,705
Charges for Services	16,374,225	17,666,985	10,213,220	17,891,841
Licenses & Permits	4,335,782	4,216,918	2,892,044	4,442,628
Fines & Forfeitures	8,038,759	8,221,200	3,999,577	8,856,200
Miscellaneous	3,317,107	2,661,494	1,717,307	2,749,136
Interest	172,175	170,000	79,942	153,000
Serial Bond Proceeds	2,750,000	1,000,000	0	0
Operating Transfers-				
Capital Projects Fund	42,000	150,000	150,000	0
Total Revenues	145,886,466	140,722,751	98,929,570	144,731,232
Fund Balance:				
Restricted for Tax Stabilization	0	407,377	0	5,000,000
Committed to Open Space	0	41,562	0	39,708
Committed to Tax Certs	0	1,750,000	0	1,750,000
Assigned for Pr. Yr. Enc.	0	624,810	0	0
Unassigned	0	3,000,000	0	1,000,000
Total Funds Available	\$ 145,886,466	\$ 146,546,500	\$ 98,929,570	\$ 152,520,940
EXPENDITURES:				
Salaries & Wages	69,655,131	69,198,603	33,441,821	70,005,677
Employee Benefits	35,915,598	39,346,862	19,239,368	42,392,974
Materials & Supplies	9,456,507	9,984,054	4,213,519	9,403,007
Direct Costs (includes BID in FY13)	13,160,550	12,320,062	7,462,681	13,160,006
Equipment	149,111	253,079	125,326	206,922
Other Debt	693,113	693,113	693,113	693,112
Reserve for Financing	0	1,476,344	0	2,463,021
Operating Transfers:				
Capital Projects Fund	415,000	344,000	344,000	438,000
Debt Service Fund	6,908,607	7,357,688	4,037,458	8,055,357
Library Fund	5,343,227	5,571,080	2,349,909	5,701,249
Other Funds	13,106	1,615	810	1,615
Total Expenditures	\$ 141,709,950	\$ 146,546,500	\$ 71,908,005	\$ 152,520,940
ASSESSED VALUATION	\$ 281,318,866	\$ 278,155,129		\$ 275,572,096
PROPERTY TAX RATE	\$167.82	\$176.11		\$184.47

* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2010 - June 30, 2011

GENERAL FUND

BUDGET SCHEDULES

CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE

REVENUES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Taxes & Related Items:					
Property Tax Levy	* \$ 46,302,132	\$ 48,985,900	\$ 48,806,835	\$ 50,834,785	4%
Prior Year Property Tax Collections	360,481	175,000	(2,355)	200,000	14%
Payments in Lieu of Taxes	2,684,152	3,084,325	1,767,479	3,312,799	7%
Allowance for Uncollected Taxes	(13,436)	(20,000)	0	(20,000)	0%
Property Tax Interest-Penalty	347,715	400,000	547,269	555,000	39%
BID Assessments	0	0	0	665,000	100%
Sales & Use Tax - Unrestricted	45,077,441	44,500,000	23,222,453	45,750,000	3%
Sales & Use Tax - Restricted	5,008,606	0	2,580,274	0	0%
Sales & Use Tax - One Time Recapture	1,417,006	0	0	0	0%
Hotel Occupancy Tax	979,833	970,000	504,404	1,030,000	6%
Utility Gross Receipts	1,374,234	1,330,000	646,194	1,326,000	0%
Total Taxes & Related Items	<u>103,538,164</u>	<u>99,425,225</u>	<u>78,072,553</u>	<u>103,653,584</u>	<u>4%</u>
Intergovernmental:					
Federal:					
Emergency Management Assistance	2,288	0	822	0	0%
Senior Citizens T-III B	12,810	11,700	5,262	11,048	-6%
Dept. of Justice Vest Partnership	14,592	0	0	15,000	0%
Nutrition Title-III C	38,373	42,150	20,936	46,650	11%
Other	22,408	17,200	5,341	17,200	0%
Total Federal	<u>90,471</u>	<u>71,050</u>	<u>32,361</u>	<u>89,898</u>	<u>27%</u>
State:					
AIM	5,574,751	5,463,256	952,802	5,463,256	0%
Mental Health	43,570	73,700	40,564	73,700	0%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
Youth Program	44,731	39,467	19,741	52,848	34%
NYS Unified Court System	41,249	40,000	40,000	40,000	0%
Other	28,524	32,386	10,956	32,386	0%
Total State	<u>5,760,875</u>	<u>5,676,859</u>	<u>1,078,088</u>	<u>5,690,240</u>	<u>0%</u>
County and Local Support:					
Mortgage Tax	1,406,650	1,405,000	653,038	1,150,000	-18%
Stop DWI/SEAS Program	7,645	8,400	0	8,400	0%
Community Development	42,113	39,120	31,080	39,480	1%
Other	10,500	10,500	10,360	6,825	-35%
Total County	<u>1,466,908</u>	<u>1,463,020</u>	<u>694,478</u>	<u>1,204,705</u>	<u>-18%</u>
Total Intergovernmental	<u>7,318,254</u>	<u>7,210,929</u>	<u>1,804,927</u>	<u>6,984,843</u>	<u>-3%</u>
Charges for Services:					
General:					
Community Development	29,931	124,962	42,432	128,746	3%
White Plains URA	6,905	43,391	4,104	46,720	8%
Section 8 Housing	30,091	18,650	11,530	18,595	0%
WP School District	60,000	60,000	60,000	60,000	0%
Water Fund	500,000	500,000	500,000	642,000	28%
Sewer Fund	100,000	100,000	100,000	110,000	10%
Building Code Enforcement Fees	49,153	28,000	23,444	31,240	12%
Civil Service Exam Fees	6,250	65,500	80,950	34,500	-47%
Other	7,119	6,400	4,577	6,200	-3%
Total General	<u>789,449</u>	<u>946,903</u>	<u>827,037</u>	<u>1,078,001</u>	<u>14%</u>

CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE

REVENUES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Charges for Services (cont'd):					
Departmental:					
City Clerk	106,575	105,450	48,448	105,550	0%
Parking Department	12,643,846	13,535,332	7,739,490	13,367,541	-1%
Public Works	197,467	182,150	15,495	176,025	-3%
Public Safety	1,105,409	1,251,870	493,020	1,275,304	2%
Recreation & Parks	1,097,014	1,199,050	791,581	1,231,825	3%
Youth Services	434,465	446,230	298,149	657,595	47%
Total Departmental	<u>15,584,776</u>	<u>16,720,082</u>	<u>9,386,183</u>	<u>16,813,840</u>	<u>1%</u>
Total Charges for Services	<u>16,374,225</u>	<u>17,666,985</u>	<u>10,213,220</u>	<u>17,891,841</u>	<u>1%</u>
Licenses and Permits:					
City Clerk	19,391	17,400	9,191	19,600	13%
Planning	11,559	2,000	3,775	2,000	0%
Building Department	2,465,802	2,177,450	1,591,006	2,297,700	6%
Public Works	433,037	486,000	276,741	485,250	0%
Public Safety	761,302	873,585	669,204	919,845	5%
City Franchise Fees	644,691	660,483	342,127	718,233	9%
Total Licenses and Permits	<u>4,335,782</u>	<u>4,216,918</u>	<u>2,892,044</u>	<u>4,442,628</u>	<u>5%</u>
Fines & Forfeitures:					
Alarm Ordinance	142,561	205,900	45,610	200,000	-3%
Fines & Bail Court	1,115,215	1,100,000	433,809	990,000	-10%
Forfeited Deposits	300	150	150	200	33%
Overtime Parking Notices	192,694	422,150	124,929	221,000	-48%
Parking Fines	6,587,989	6,493,000	3,395,079	7,445,000	15%
Total Fines & Forfeitures	<u>8,038,759</u>	<u>8,221,200</u>	<u>3,999,577</u>	<u>8,856,200</u>	<u>8%</u>
Miscellaneous:					
Sale of Property	160,916	158,650	65,977	158,750	0%
Insurance Recovery	94,714	80,000	108,781	80,100	0%
Contributions	211,468	54,604	72,614	38,500	-29%
Tenant Emergency Protection	45,210	46,500	46,500	46,525	0%
Rents - Commissions	1,579,235	1,635,450	663,700	1,650,330	1%
Senior Citizens	20,844	21,500	12,416	26,000	21%
Medicare Part D Reimbursement	379,716	375,000	205,164	376,500	0%
Other	825,004	289,790	542,155	372,431	29%
Total Miscellaneous	<u>3,317,107</u>	<u>2,661,494</u>	<u>1,717,307</u>	<u>2,749,136</u>	<u>3%</u>
Interest	<u>172,175</u>	<u>170,000</u>	<u>79,942</u>	<u>153,000</u>	<u>-10%</u>
Sale of Debt-					
Serial Bond Proceeds	<u>2,750,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>-100%</u>
Transfer From-					
Capital Projects Fund	<u>42,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>-100%</u>
Appropriation of Fund Balance:					
Prior Year Enc.	0	624,810	0	0	-100%
Apprtd Tax Stabilization Reserve	0	407,377	0	5,000,000	1127%
Apprtd Open Space Reserve	0	41,562	0	39,708	-4%
Apprtd Tax Certs	0	1,750,000	0	1,750,000	0%
Apprtd Fund Balance	0	3,000,000	0	1,000,000	-67%
Total Appropriation of Fund Balance	<u>0</u>	<u>5,823,749</u>	<u>0</u>	<u>7,789,708</u>	<u>34%</u>
Total Revenues	<u>\$ 145,886,466</u>	<u>\$ 146,546,500</u>	<u>\$ 98,929,570</u>	<u>\$ 152,520,940</u>	<u>4%</u>

CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Salaries and Wages:					
Elected	\$ 346,262	\$ 367,207	\$ 177,272	\$ 367,207	0%
Appointed	3,371,498	3,149,359	1,530,960	3,452,689	10%
Managerial/Confidential	2,702,020	2,639,408	1,262,857	2,681,322	2%
Fire	14,527,401	14,464,737	6,909,711	14,378,942	-1%
Police	19,148,711	19,094,175	9,172,183	19,112,530	0%
CSEA	20,644,839	20,362,848	9,746,652	20,640,669	1%
Sanitation	3,591,916	3,741,050	1,795,533	3,775,000	1%
Overtime:					
Managerial/Confidential	24,726	19,744	16,293	17,000	-14%
Fire	510,530	382,000	214,897	517,000	35%
Police	1,301,371	1,400,860	682,756	1,425,000	2%
CSEA	920,399	901,604	450,637	924,300	3%
Sanitation	123,581	166,800	81,749	154,800	-7%
Other:					
P/T Seasonal	2,169,124	2,236,142	1,268,676	2,286,549	2%
207-A and Pensioner Payments	272,755	272,669	131,645	272,669	0%
Total Salaries & Wages	69,655,133	69,198,603	33,441,821	70,005,677	1%
Employee Benefits:					
Social Security	5,104,397	5,193,003	2,413,022	5,269,072	1%
MTA Payroll Tax	237,648	236,303	114,513	237,493	1%
Pension System:					
NYS Employee System	3,860,161	4,748,322	2,435,304	6,032,090	27%
NYS Police & Fire System	6,643,689	7,409,263	3,569,148	9,164,219	24%
Insurances:					
Health Insurances:					
Active Employees	10,374,608	11,384,516	5,397,427	11,665,595	2%
Retired Employees Buyout	217,259	160,750	160,750	192,550	20%
Retired Employees	7,429,522	8,092,220	4,058,493	7,707,500	-5%
Active Employees Buyout	416,852	472,128	438,243	460,000	-3%
Dental Insurance	442,442	429,911	212,569	430,541	0%
Optical Insurance	120,159	119,616	53,838	121,054	1%
Group Life Insurance	39,643	43,925	18,908	49,879	14%
Professional Development	109,010	141,823	38,736	146,501	3%
Clothing & Uniforms	432,079	408,875	86,791	426,245	4%
Supplemental Benefits:					
Employee Assistance Program	14,263	15,937	6,895	13,055	-18%
Police	231,600	232,800	114,800	231,600	-1%
Fire	163,998	165,000	80,853	165,000	0%
Sanitation	78,267	92,470	39,078	80,580	-13%
Total Employee Benefits	35,915,597	39,346,862	19,239,368	42,392,974	8%
Total Personnel Costs	105,570,730	108,545,465	52,681,189	112,398,651	4%

CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Materials and Supplies:					
Office Operations:					
Office Supplies	143,663	173,933	73,335	164,060	-6%
Advertising	13,422	18,655	7,505	15,292	-18%
Printing	141,822	169,726	78,265	161,784	-5%
Postage	139,385	159,410	55,675	148,985	-7%
Books - Subscriptions	66,332	77,085	25,607	79,705	3%
Program Supplies	172,897	167,844	100,804	166,614	-1%
Office Equipment Maintenance	164,308	181,394	166,511	194,037	7%
Other	691	3,200	0	3,200	0%
Total Office Operations	842,520	951,247	507,702	933,677	-2%
Land & Road Maintenance:					
Street Resurfacing	141,789	190,000	0	180,000	-5%
Asphalt Materials	334,489	393,250	159,284	440,685	12%
Salt/Sand	642,360	719,000	59,739	320,150	-55%
Street and Sidewalk Maint.	584	3,000	0	3,000	0%
Land Maintenance	322,748	289,114	90,349	293,500	2%
Tree Removal/Replacement	62,562	60,000	65,625	60,000	0%
Other	87,194	65,345	41,674	64,310	-2%
Total Land & Road Maintenance	1,591,726	1,719,709	416,671	1,361,645	-21%
Traffic Lighting Operations:					
Street Lighting	94,869	42,500	6,034	30,000	-29%
Lamps & Poles	22,860	52,238	34,117	48,000	-8%
Signs & Signals	12,045	6,000	4,020	6,000	0%
Traffic Supplies	67,790	81,718	51,886	86,000	5%
Other	275	300	150	300	0%
Total Traffic Lighting Operations	197,839	182,756	96,207	170,300	-7%
Building & Facility Operations:					
Fuel Oil	28,852	22,675	24	5,675	-75%
Building Facility Maintenance	339,829	268,893	225,620	267,593	0%
Maintenance Supplies	265,779	287,245	144,046	245,630	-14%
Radio Communications	15,280	17,830	7,860	11,500	-36%
HVAC - Plumbing - Electrical	72,265	72,743	34,057	71,300	-2%
Parking Meter Maintenance/Parts	50,717	84,031	64,162	85,000	1%
Emergency Repairs	29,418	42,000	20,822	40,500	-4%
Other	38,344	39,264	43,741	40,950	4%
Total Building & Facility Operations	840,484	834,681	540,332	768,148	-8%
Rolling Stock Operations:					
Fuel	703,750	745,328	406,124	837,807	12%
Fire & Police Supplies	30,152	40,300	16,957	38,000	-6%
Tire & Chains	106,962	100,045	52,207	101,351	1%
Repairs & Maintenance	598,196	516,602	278,706	518,472	0%
Other	57,465	50,055	27,034	49,980	0%
Total Rolling Stock Operations	1,496,525	1,452,330	781,028	1,545,610	6%
Utilities:					
Electricity	3,007,283	3,121,463	1,145,608	3,056,827	0%
Telephone/Data Lines	279,533	296,685	106,122	254,892	-14%
Gas	302,243	356,988	28,585	342,729	-4%
Other	61,796	67,240	30,651	76,220	13%
Total Utilities	3,650,855	3,842,376	1,310,966	3,730,668	-3%

**CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Materials & Supplies (cont'd)					
Rentals:					
Property - Space	528,909	547,764	246,612	554,153	1%
Software	225,762	360,016	281,472	249,990	-31%
Equipment	81,878	93,175	32,529	88,816	-5%
Total Rentals	<u>836,549</u>	<u>1,000,955</u>	<u>560,613</u>	<u>892,959</u>	<u>-11%</u>
Total Materials & Supplies	<u>9,456,498</u>	<u>9,984,054</u>	<u>4,213,519</u>	<u>9,403,007</u>	<u>-6%</u>
Direct Costs:					
Contractual Services:					
Ambulance Service Contract	360,408	374,824	180,204	382,320	2%
Consultants	252,977	363,444	260,293	183,315	-50%
Financial & Auditing	93,668	91,600	91,593	91,600	0%
Public Stenographer	17,976	30,500	8,067	30,500	0%
Athletic Officials	80,670	107,500	44,990	104,500	-3%
Civil Service Exam Admin.	20,000	44,905	7,990	44,905	0%
Service Contracts	526,876	665,020	486,939	690,935	4%
Bus Transportation	75,400	75,526	68,653	83,414	10%
Waste Disposal Haulaway	827,426	845,720	354,705	885,000	5%
Labor Counsel	100,385	108,000	108,000	108,000	0%
Program Services	732,767	934,096	425,430	803,453	-14%
Network Support Services	108,269	86,900	84,074	75,500	-13%
Humane Society	44,901	45,790	22,451	46,706	2%
Ticket Collections	594,385	594,000	271,723	577,000	-3%
Arbitration & Hearing Officers	18,466	83,000	13,216	80,100	-3%
Meals	62,235	66,000	27,232	66,000	0%
Towing	87,025	80,000	27,470	90,000	13%
Armory Contract Charges	264,000	264,000	154,000	264,000	0%
Credit Card Fees	313,635	301,000	110,488	274,500	-9%
Miscellaneous	76,184	154,600	34,201	153,575	-1%
Insurances:					
Contribution to Self-Ins. Fund	4,861,655	3,312,646	3,312,646	3,903,214	18%
Other Insurance Premiums	58,547	67,110	62,218	69,110	3%
Legal Judgments - Settlements	2,697,729	2,797,862	1,110,338	2,750,000	-2%
Taxes	443,509	443,000	6,706	443,849	0%
BID Services	0	0	0	665,000	100%
Rent Abatement (ETPA)	80,101	90,000	45,000	65,000	-28%
NYS Admin. Charges (ETPA)	30,140	31,000	31,000	31,000	0%
Procedural Review Tax Assess.	76,917	184,000	71,000	113,000	-39%
Community Activities	86,059	34,450	22,300	34,450	0%
Crime Control Planning	16,002	15,000	8,056	15,000	0%
Other	152,243	28,569	11,698	35,060	23%
Total Direct Costs	<u>13,160,555</u>	<u>12,320,062</u>	<u>7,462,681</u>	<u>13,160,006</u>	<u>7%</u>

**CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Equipment:					
Office Equipment	49,434	83,655	41,076	86,707	4%
Machinery & Tools	20,039	24,853	13,200	23,910	-4%
Building Facility Enhancements	19,879	5,900	565	9,900	68%
Protective Services Equipment	37,706	37,115	0	37,115	0%
Fire Station Furnishings	4,696	6,000	0	6,000	0%
Mobile Radios	2,664	13,016	8,846	750	-94%
Security Equipment	2,086	28,755	24,931	5,000	-83%
Other Equipment	12,610	53,785	36,708	37,540	-30%
Total Equipment	<u>149,114</u>	<u>253,079</u>	<u>125,326</u>	<u>206,922</u>	<u>-18%</u>
Other Debt-					
Repayment of Pension	<u>693,113</u>	<u>693,113</u>	<u>693,113</u>	<u>693,112</u>	<u>0%</u>
Other Financial Uses:					
Transfer To:					
Special Revenue Fund	11,491	0	0	0	0%
Library Fund	5,343,227	5,571,080	2,349,909	5,701,249	2%
Debt Service Fund	6,908,607	7,357,688	4,037,458	8,055,357	9%
Capital Projects Fund	415,000	344,000	344,000	438,000	27%
Housing Auth. Enhancement Fund	1,615	1,615	810	1,615	0%
Total Other Financial Uses	<u>12,679,940</u>	<u>13,274,383</u>	<u>6,732,177</u>	<u>14,196,221</u>	<u>7%</u>
Reserve for Financing	<u>0</u>	<u>1,476,344</u>	<u>0</u>	<u>2,463,021</u>	<u>67%</u>
Total Other than Personnel Costs	<u>36,139,220</u>	<u>38,001,035</u>	<u>19,226,816</u>	<u>40,122,289</u>	<u>6%</u>
Total Expenditures	<u>\$ 141,709,950</u>	<u>\$ 146,546,500</u>	<u>\$ 71,908,005</u>	<u>\$ 152,520,940</u>	<u>4%</u>

* Classification for Budgetary purposes.

**CITY OF WHITE PLAINS - GENERAL FUND
REVENUE BUDGET BY DEPARTMENTS**

REVENUES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ 0	\$ 3,624,810	\$ 65	\$ 1,000,000	-72%
City Court	1,115,215	1,100,000	433,834	990,000	-10%
Real Estate Committee	0	0	0	0	0%
Total Council & Boards	<u>1,115,215</u>	<u>4,724,810</u>	<u>433,899</u>	<u>1,990,000</u>	<u>-58%</u>
General Government:					
Office of the Mayor	1,400	1,500	0	0	-100%
City Clerk Office	125,256	121,850	58,053	124,300	2%
Law Department	15,755	7,550	1,900	14,500	92%
Assessor's Office	951	900	1,021	1,400	56%
Finance Department	115,668,844	111,747,545	81,641,210	119,447,669	7%
Budget Department	50	50	0	50	100%
Information Services	0	0	0	0	0%
Purchasing Department	133,456	138,000	61,655	133,000	-4%
Planning Department	88,513	194,978	85,362	196,706	1%
Building Department	2,519,496	2,208,950	1,616,487	2,331,190	6%
Traffic Department	11,907	14,033	14,898	15,033	7%
Personnel Department	18,355	77,725	93,134	46,725	-40%
Total General Government	<u>118,583,983</u>	<u>114,513,081</u>	<u>83,573,720</u>	<u>122,310,573</u>	<u>7%</u>
Public Works:					
Bureau of Administration	538,331	560,850	324,148	559,562	0%
Bureau of Engineering	40,875	60,150	20,675	56,450	-6%
Bureau of Building Maintenance	740,891	658,862	340,638	663,923	1%
Bureau of Garage and Shop	5,172	150	58	150	0%
Bureau of Storm Water	0	0	0	0	0%
Bureau of Highways	167,622	121,470	15,211	106,650	-12%
Parks Maintenance Program	88,000	88,000	45,347	93,378	6%
Bureau of Sanitation	82,111	75,500	9,214	80,500	7%
Total Public Works	<u>1,663,002</u>	<u>1,564,982</u>	<u>755,291</u>	<u>1,560,613</u>	<u>0%</u>
Parking:					
General Operations	433,525	437,020	213,396	426,675	-2%
Garages	8,626,966	9,743,038	5,318,916	9,163,157	-6%
Surface Lots	1,905,653	1,892,000	1,238,005	2,018,000	7%
Streets	2,220,740	2,225,500	1,150,195	2,300,000	3%
Violations	6,768,694	6,667,095	3,485,139	7,627,000	14%
City Center Enforcement	403,199	421,312	202,797	444,616	6%
Total Parking	<u>20,358,777</u>	<u>21,385,965</u>	<u>11,608,448</u>	<u>21,979,448</u>	<u>3%</u>
Public Safety:					
Public Safety Administration	3,955	0	822	0	0%
Fire Department	661,373	640,155	620,137	694,655	9%
Police Department	1,540,362	1,791,686	646,810	1,806,305	1%
Total Public Safety	<u>2,205,690</u>	<u>2,431,841</u>	<u>1,267,769</u>	<u>2,500,960</u>	<u>3%</u>
Community Services:					
Recreation and Parks	1,272,874	1,399,100	893,200	1,444,483	3%
Youth Bureau	686,925	526,721	397,243	734,863	40%
Total Community Services	<u>1,959,799</u>	<u>1,925,821</u>	<u>1,290,443</u>	<u>2,179,346</u>	<u>-13%</u>
Total Revenues	<u>\$ 145,886,466</u>	<u>\$ 146,546,500</u>	<u>\$ 98,929,570</u>	<u>\$ 152,520,940</u>	<u>4%</u>

**CITY OF WHITE PLAINS - GENERAL FUND
EXPENDITURE BUDGET BY DEPARTMENTS**

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ 461,923	\$ 1,847,977	\$ 183,284	\$ 2,846,129	54%
City Court	19,397	26,336	9,813	25,735	-2%
Board of Assessment Review	17,192	18,952	0	18,552	-2%
Zoning Appeals Board	91,325	95,117	45,932	99,506	5%
Real Estate Committee	0	5,000	0	5,000	0%
Board of Ethics	24,922	379	78	300	-21%
Housing Authority	12,241	12,330	4,783	10,540	-15%
Total Council & Boards	<u>627,000</u>	<u>2,006,091</u>	<u>243,890</u>	<u>3,005,762</u>	<u>50%</u>
General Government:					
Office of the Mayor	430,954	692,987	317,492	749,459	8%
City Clerk Office	582,963	638,620	271,966	647,265	1%
Law Department	1,793,363	2,307,856	1,168,570	2,157,190	-7%
Assessor's Office	584,215	616,912	295,377	662,486	7%
Finance Department	25,725,254	25,346,579	14,893,165	26,936,488	6%
Budget Department	854,535	688,779	478,765	764,265	11%
Information Services	1,443,054	1,545,062	824,502	1,511,558	-2%
Purchasing Department	530,991	553,982	265,781	589,921	6%
Planning Department	807,927	967,896	467,450	1,014,821	5%
Building Department	2,680,028	2,736,370	1,299,768	2,812,338	3%
Traffic Department	1,330,583	1,250,840	689,859	1,331,055	6%
Personnel Department	682,093	753,036	354,811	782,163	4%
Total General Government	<u>37,445,960</u>	<u>38,098,919</u>	<u>21,327,506</u>	<u>39,959,009</u>	<u>5%</u>
Public Works:					
Bureau of Administration	1,629,510	1,621,066	799,840	1,694,300	5%
Bureau of Engineering	1,985,416	2,057,393	1,010,987	2,186,679	6%
Bureau of Building Maintenance	3,199,345	3,349,768	1,534,459	3,297,594	-2%
Bureau of Garage and Shop	2,118,759	2,080,783	1,013,311	2,242,637	8%
Bureau of Storm Water	128,435	205,810	58,620	236,019	15%
Bureau of Highways	8,663,722	9,020,475	3,884,686	8,834,761	-2%
Parks Maintenance Program	1,765,890	1,776,457	887,045	1,833,986	3%
Bureau of Sanitation	6,823,556	7,385,523	3,506,956	7,652,327	4%
Total Public Works	<u>26,314,633</u>	<u>27,497,275</u>	<u>12,695,904</u>	<u>27,978,303</u>	<u>2%</u>
Parking:					
General Operations	4,186,162	4,087,320	1,982,548	4,268,964	-4%
Garages	2,672,766	2,713,446	1,301,539	2,498,669	-8%
Surface Lots	239,154	255,159	80,674	247,640	-3%
Violations	1,195,119	1,233,778	548,334	1,210,634	-2%
Enforcement	2,304,888	2,338,564	1,132,444	2,548,282	9%
Enforcement - City Center	396,439	417,664	199,485	444,616	6%
Total Parking	<u>10,994,528</u>	<u>11,045,931</u>	<u>5,245,024</u>	<u>11,218,805</u>	<u>2%</u>
Public Safety:					
Public Safety Administration	1,161,629	1,235,212	673,325	1,263,519	2%
Fire Department	22,361,382	22,732,683	10,748,547	23,585,705	4%
Police Department	31,071,012	32,177,185	15,244,519	33,243,474	3%
Public Safety:	<u>54,594,023</u>	<u>56,145,080</u>	<u>26,666,391</u>	<u>58,092,698</u>	<u>3%</u>
Community Services:					
Public Library-G.F. Contribution	5,343,227	5,571,080	2,349,909	5,701,249	2%
Recreation and Parks	3,481,480	3,428,562	1,881,914	3,630,858	-6%
T.H. Slater Center	262,008	302,083	213,629	290,470	-4%
Youth Bureau	2,647,091	2,451,479	1,283,838	2,643,786	8%
Total Community Services	<u>11,733,806</u>	<u>11,753,204</u>	<u>5,729,290</u>	<u>12,266,363</u>	<u>-4%</u>
Total Expenditures	<u>\$ 141,709,950</u>	<u>\$ 146,546,500</u>	<u>\$ 71,908,005</u>	<u>\$ 152,520,940</u>	<u>4%</u>

**CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY ACTIVITIES**

REVENUES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ 0	\$ 3,624,810	\$ 65	\$ 1,000,000	-72%
City Court Proceedings	1,115,215	1,100,000	433,834	990,000	-10%
Municipal Management	1,400	1,500	0	0	-100%
City Clerk Services	125,256	121,850	58,053	124,300	2%
Counsel to City	15,755	7,550	1,900	14,500	92%
Establish/Maintain Assessment Roll	951	900	1,021	1,400	56%
Financial Policy and Administration	2,852	1,700	756	1,380	-19%
Bookkeeping & Financial Reporting	41,074	32,500	21,797	31,000	-5%
Disbursements & Payroll	4,022	4,010	4,020	4,010	0%
Revenue Collections	167,765	165,000	78,680	150,000	-9%
City-wide Financial Activities	115,453,131	111,544,335	81,535,957	119,261,279	7%
Resource Planning & Management	50	50	0	50	100%
Purchasing, Stockroom & Warehouse	133,456	138,000	61,655	133,000	-4%
Personnel Administration, Services & Labor Relations	105	25	24	25	100%
Civil Service Administration	18,250	77,700	93,110	46,700	-40%
DPW Program Mgmt. & Admin.	538,331	560,850	324,148	559,562	0%
DPW City-owned Bldg. Maintenance	740,891	658,862	340,638	663,923	1%
DPW Rolling Stock Maintenance	5,172	150	58	150	0%
Tax Property Management	0	0	0	0	0%
Information Services	0	0	0	0	0%
Total Policy Formulation & Admin.	<u>118,363,676</u>	<u>118,039,792</u>	<u>82,955,716</u>	<u>122,981,279</u>	<u>4%</u>
Protection of Persons & Property:					
Street Lighting	4,896	2,000	0	2,000	0%
Public Safety Administration	3,955	0	822	0	0%
Fire Administration, Prevention & Suppression	661,373	640,155	620,137	694,655	9%
License Division	313,835	449,440	116,484	444,800	-1%
Support Services	23,273	20,200	12,826	29,000	44%
Police - all other	21,881	2,000	3,755	15,000	650%
Patrol	1,167,148	1,308,046	508,055	1,303,505	0%
Traffic Enforcement Operations	14,225	12,000	5,690	14,000	17%
Total Protection of Persons & Property	<u>2,210,586</u>	<u>2,433,841</u>	<u>1,267,769</u>	<u>2,502,960</u>	<u>3%</u>
Environmental Protection:					
Waste Collection, Disposal & Recycling	82,111	75,500	9,214	80,500	7%
Housing Code Enforcement	3,875	6,800	800	6,500	-4%
Equip/Environmental Code Enforcement	731,078	578,650	424,053	597,440	3%
Eng. Review/Construction Code Enf.	1,784,543	1,623,500	1,191,634	1,727,250	6%
Total Environmental Protection	<u>2,601,607</u>	<u>2,284,450</u>	<u>1,625,701</u>	<u>2,411,690</u>	<u>6%</u>
Transportation:					
Forestry Services	0	500	0	100	-80%
Snow Removal	71,500	75,000	0	76,000	1%
Traffic Engineering & Administration	5,033	5,033	5,033	5,033	0%
Operations/Maint. of Traffic Control Devices	6,874	9,000	9,865	10,000	11%
Street Repairs	90,561	43,470	14,831	28,050	35%
Leaf Removal	665	500	380	500	0%
Parking	20,358,777	21,385,965	11,608,448	21,979,448	3%
Total Transportation	<u>20,533,410</u>	<u>21,519,468</u>	<u>11,638,557</u>	<u>22,099,131</u>	<u>3%</u>

**CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY ACTIVITIES**

REVENUES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Social Enrichment Opportunities:					
Admin. Services Recreation & Parks	40,140	36,800	16,547	47,625	29%
Parks Maintenance	88,000	88,000	45,347	93,378	6%
Saxon Woods Field	50,804	57,000	28,137	58,000	2%
Special Recreation	48,732	80,700	46,298	80,700	0%
Ebersole Rink	294,595	347,800	209,530	325,300	-6%
Camps	395,859	398,200	394,034	420,560	6%
Youth Sports & Activities	125,698	135,000	96,161	182,400	35%
Adult Sports & Activities	198,711	227,750	51,341	212,800	-7%
Cultural & Special Events	41,028	36,500	9,997	27,400	-25%
Senior & Citizens Services	77,307	79,350	41,155	89,698	13%
Youth Program Mgmt/Administration	74,761	28,318	12,909	34,650	22%
After School Centers	450,028	407,600	259,518	617,055	51%
Youth Employment	67,451	11,454	60,498	0	-100%
Neighborhood Services	26,675	400	25	0	-100%
Alternatives Program	15,468	13,649	6,832	18,198	33%
Bits 'N Pieces Summer Day Camp	52,542	65,300	57,461	64,960	-1%
City Support to Federal Programs	10,514	15,962	4,097	14,481	-9%
Total Social Enrichment Opportunities	2,058,313	2,029,783	1,339,887	2,287,205	13%
Physical Resource Development:					
Planning Services	75,660	141,525	79,627	143,385	1%
City Support to URA	2,339	37,491	1,638	38,840	4%
Engineering Services	40,875	60,150	20,675	56,450	-6%
Total Physical Development	118,874	239,166	101,940	238,675	0%
Total Revenues	\$ 145,886,466	\$ 146,546,500	\$ 98,929,570	\$ 152,520,940	4%

**CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY ACTIVITIES**

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ 461,923	\$ 1,847,977	\$ 183,284	\$ 2,846,129	54%
City Court Proceedings	19,397	26,336	9,813	25,735	-2%
Assessment Review	17,192	18,952	0	18,552	-2%
Review of Zoning Appeals	91,325	95,117	45,932	99,506	5%
Tax Property Management	0	5,000	0	5,000	0%
Board of Ethics	24,922	379	78	300	-21%
WP Housing Authority	12,241	12,330	4,783	10,540	-15%
Municipal Management	430,954	692,987	317,492	749,459	8%
City Clerk Services	527,192	557,459	268,857	578,460	4%
Elections	55,771	81,161	3,109	68,805	-15%
Counsel to City	1,074,589	1,290,809	603,469	1,319,410	2%
Litigation	424,922	540,126	331,362	426,659	-21%
Labor Relations	216,935	292,921	162,739	298,121	2%
Tax Assessment Review	76,917	184,000	71,000	113,000	-39%
Establish/Maintain Assessment Roll	584,215	616,912	295,377	662,486	7%
Financial Policy and Administration	310,053	350,816	161,537	393,135	12%
Bookkeeping & Financial Reporting	426,519	323,567	177,150	292,756	-10%
Disbursements & Payroll	459,302	407,640	216,689	483,276	19%
Revenue Collections	524,056	533,319	253,595	562,107	5%
City-wide Financial Activities	24,005,324	23,731,237	14,084,194	25,205,214	6%
Resource Planning & Management	854,535	688,779	478,765	764,265	11%
Information Services	1,443,054	1,545,062	824,502	1,511,558	-2%
Purchasing, Stockroom & Warehouse	530,991	553,982	265,781	589,921	6%
Personnel Administration, Services & Labor Relations	226,483	239,684	110,434	278,408	16%
Civil Service Administration	455,610	513,352	244,377	503,755	-2%
DPW Program Mgmt. & Admin.	1,629,510	1,621,066	799,840	1,694,300	5%
DPW City-Owned Bldg. Maintenance	3,199,345	3,349,768	1,534,459	3,297,594	-2%
DPW Rolling Stock Maintenance	2,118,759	2,080,783	1,013,311	2,242,637	8%
Total Policy Formulation & Admin.	<u>40,202,036</u>	<u>42,201,521</u>	<u>22,461,929</u>	<u>45,041,088</u>	<u>7%</u>
Protection of Persons & Property:					
Street Lighting	1,448,572	1,615,765	625,314	1,603,500	-1%
Public Safety Administration	801,221	860,388	493,121	881,199	2%
Fire Prevention	668,569	732,667	380,490	1,170,637	60%
Fire Administration	350,407	361,949	224,475	528,715	46%
Fire Training	188,005	197,656	83,550	221,659	12%
Fire Special Operations	202,818	179,829	99,299	222,969	24%
Emergency Medical Services	360,408	374,824	180,204	382,320	2%
Fire Suppression	20,951,583	21,260,582	9,960,733	21,441,725	1%
Police Personnel/Administration	2,249,598	2,334,961	976,495	2,446,778	5%
Public Safety Comm/Equip. Maint.	278,914	278,954	74,588	161,982	-42%
License Division	126,203	129,876	62,828	134,888	4%
Support Services	1,418,281	1,461,344	701,083	1,529,898	5%
Training/Special Programs	51,022	18,630	7,287	23,719	27%
Community Policing	1,667,835	1,535,538	797,899	1,673,375	9%
Criminal Investigations	3,582,305	3,462,967	1,799,867	3,797,007	10%
Narcotics Unit	876,608	959,331	449,700	1,126,569	17%
Patrol Operations	18,414,552	19,369,421	9,197,104	19,652,819	1%
Traffic Enforcement	2,395,173	2,606,889	1,163,483	2,656,392	2%
ESU/Special Response Team	10,521	19,274	14,185	40,047	108%
Total Protection of Persons & Property	<u>56,042,595</u>	<u>57,760,845</u>	<u>27,291,705</u>	<u>59,696,198</u>	<u>3%</u>

**CITY OF WHITE PLAINS - GENERAL FUND
BUDGET BY ACTIVITIES**

EXPENDITURES:	2010-2011 Actual	2011-2012 Revised Budget 12/31/11	2011-2012 Recognized 12/31/11	2012-2013 Budget	% Increase (Decrease)
Environmental Protection:					
Storm Water System Maintenance	128,435	205,810	58,620	236,019	15%
Waste Collection, Disposal & Recycling	6,823,556	7,385,523	3,506,956	7,652,327	4%
Housing Code Enforcement	688,133	703,389	333,822	734,837	4%
Equip/Environmental Code Enforcement	926,982	945,752	456,828	991,643	5%
Eng. Review/Construction Code Enf.	1,064,913	1,087,229	509,118	1,085,858	0%
Total Environmental Protection	9,632,019	10,327,703	4,865,344	10,700,684	4%
Transportation:					
Forestry Services	446,347	530,677	260,915	582,541	10%
Snow Removal	1,445,683	1,492,371	214,226	660,476	-56%
Traffic Engineering & Administration	310,171	323,003	157,638	349,341	8%
Operations/Maint. of Traffic Control Devices	1,020,412	927,837	532,221	981,714	6%
Street Cleaning	385,127	357,968	168,517	374,743	5%
Street Repairs	4,115,660	4,163,898	2,404,038	5,337,987	28%
Leaf Removal	822,333	859,796	211,676	275,514	-68%
Parking	10,994,528	11,045,931	5,245,024	11,218,805	2%
Total Transportation	19,540,261	19,701,481	9,194,255	19,781,121	0%
Social Enrichment Opportunities:					
Admin. Services Recreation & Parks	596,538	574,564	255,414	855,527	49%
Parks Maintenance Program	1,765,890	1,776,457	887,045	1,833,986	3%
Renaissance Plaza	68,067	73,659	36,310	72,899	-1%
Special Recreation	112,080	113,355	65,162	102,930	-9%
Youth Sports & Activities	401,022	326,262	204,815	332,203	2%
Adult Sports & Activities	227,233	246,424	107,341	246,919	0%
Ebersole Rink	346,759	377,313	161,462	340,767	-10%
Camps	454,820	519,955	440,412	532,296	2%
Pools	106,723	118,300	86,655	102,060	-14%
Cultural & Special Events	318,965	187,190	120,042	119,019	-36%
Performing Arts Center	86,987	95,450	42,936	88,950	-7%
Saxon Woods Park	54,575	62,978	20,127	62,839	0%
Senior & Citizens Services	707,711	733,112	341,238	774,449	6%
Slater Center Bldg. Maint./Other Support	262,008	302,083	213,629	290,470	-4%
Youth Program Mgmt/Administration	633,159	535,019	277,395	528,686	-1%
After School Centers	640,625	662,157	252,399	828,252	25%
Youth Employment	559,694	489,910	392,958	489,082	0%
Neighborhood Services	375,550	312,325	119,438	325,709	4%
Alternatives Program	357,089	368,225	178,298	388,065	5%
Bits 'N Pieces Summer Day Camp	80,974	83,843	63,350	83,992	0%
General Fund Contribution to Library	5,343,227	5,571,080	2,349,909	5,701,249	2%
City Support to Federal Programs	13,546	13,962	6,706	14,678	5%
Total Social Enrichment Opportunities	13,513,242	13,543,623	6,623,041	14,115,027	-4%
Physical Resource Development:					
Planning Services	757,974	916,443	442,755	960,716	5%
City Support to URA	36,407	37,491	17,989	39,427	5%
Engineering Services	1,985,416	2,057,393	1,010,987	2,186,679	6%
Total Physical Development	2,779,797	3,011,327	1,471,731	3,186,822	6%
Total Expenditures	\$ 141,709,950	\$ 146,546,500	\$ 71,908,005	\$ 152,520,940	4%

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BUDGET SUMMARY

OTHER OPERATING FUNDS

LIBRARY

SELF INSURANCE

SEWER RENT

WATER

LIBRARY FUND

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 approximately 97% of the resources needed to operate the Library.

The Library Fund budget for FY 2012-2013 totals \$5.9 million and includes total salaries and benefits at \$4.3 million, which represents 72.8% of the total budget, approximately the same as in the current year. However, within this allocation, the Library plans to restore operating hours to former levels. This restoration is possible because of staff re-organization and savings related to the processing of materials. The total for salaries and benefits is exclusive of monies needed for merit increases which have not been determined at this time. Funds for merit increases have been included in the City's Reserve for Financing and will be moved to the Library Fund once they have been determined (after budget adoption).

Materials and supplies are budgeted at \$885,389 or 1% more than in the current year. 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 budgeted at \$360,155, a decrease of almost 7%. Included in this total is the Library's required FY 2012-2013 contribution to the Self-Insurance Fund (\$44,766), service contracts (\$141,018), security guards (\$106,402) and on-line subscription services (\$27,451). The contribution to Debt Service totals \$355,535 or approximately 6% of the Library's FY 2012-2013 budget.

The components of the Library Fund revenue budget include intergovernmental, fees and miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The budget includes an appropriation of \$5.7 million from the General Fund. This appropriation will be increased to include merit increases once they are approved. All other revenues of \$144,253 include Library fees and fines, intergovernmental, as well as the rental of space and equipment. There is also an appropriation of fund balance of \$30,000.

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

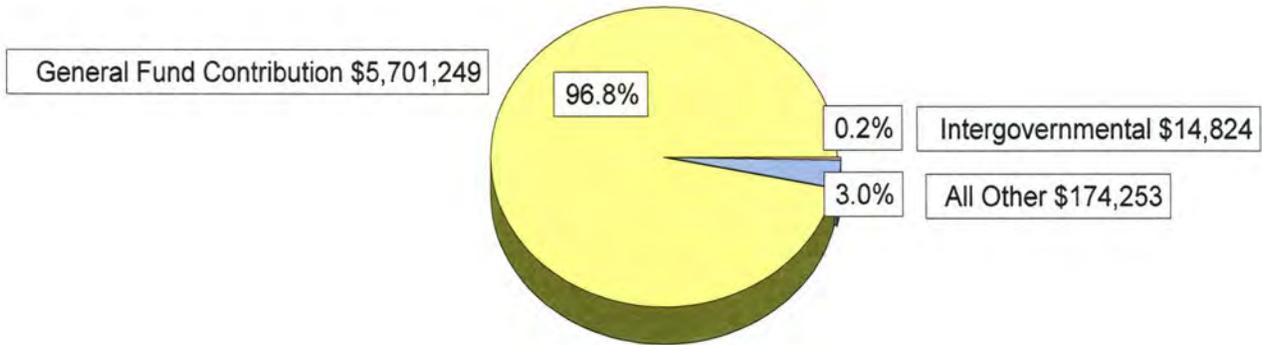
	Actual FY 2009	Actual FY 2010	Actual FY 2011	Projected FY 2012	Adopted FY 2013 *
Intergovernmental	\$28,115	\$16,334	\$62,401	\$14,825	\$14,824
All Other	165,580	158,024	140,496	213,800	174,253
General Fund Contribution	5,539,162	5,128,108	5,343,227	5,425,000	5,701,249
Total	\$5,732,857	\$5,302,466	\$5,546,124	\$5,653,625	\$5,890,326

* Includes appropriation of fund balance

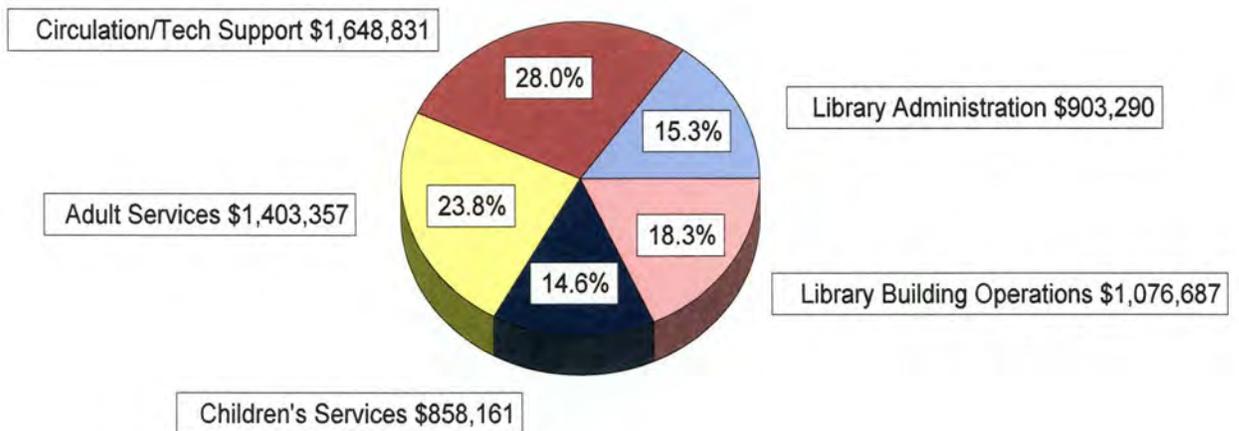
The increase in intergovernmental funds in FY 2010-2011 reflects the receipt of a one-time \$50,000 grant from the NYS Department of Education.

LIBRARY FUND

REVENUES: \$5,890,326



EXPENDITURES: \$5,890,326



LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FINANCIAL POSITION

	FY 10-11 Actual	(1)	FY 2011-2012		FY 12-13 Adopted Budget
			Revised Budget 12/31/11	Projected Actuals 6/30/12	
Revenues & Other Sources:					
Intergovernmental Revenues	\$ 62,401		\$ 12,600	\$ 14,825	\$ 14,824
Charges for Services	8,888		6,900	5,750	5,003
Miscellaneous Revenues	131,608		155,500	208,050	139,250
Transfer In -					
General Fund Contribution	5,343,227		5,571,080	5,425,000	5,701,249
Appropriation of Fund Balance	<u>0</u>		<u>25,338</u>	<u>0</u>	<u>30,000</u>
Total Revenues & Other Sources	<u>5,546,124</u>		<u>\$ 5,771,418</u>	<u>5,653,625</u>	<u>\$ 5,890,326</u>
Expenditures & Other Uses:					
Salaries and Wages	2,762,901		\$ 2,684,559	2,700,000	\$ 2,800,766
Employee Benefits	1,235,294		1,343,158	1,385,000	1,488,481
Material & Supplies	852,212		873,089	855,000	885,389
Direct Costs	389,232		386,672	375,000	360,155
Equipment	1,022		0	9,500	0
Transfer to Debt Service Fund	302,277		321,117	321,117	355,535
Reserve for Financing	<u>0</u>		<u>162,823</u>	<u>0</u>	<u>0</u>
Total Expenditures & Other Uses	<u>5,542,938</u>		<u>\$ 5,771,418</u>	<u>5,645,617</u>	<u>\$ 5,890,326</u>
Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses					
	<u>3,186</u>			<u>8,008</u>	
Fund Balance at Beginning of Year	<u>78,855</u>			<u>82,041</u>	
Fund Balance at End of Year	<u>\$ 82,041</u>			<u>\$ 90,049</u>	

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2010 - June 30, 2011, modified for budgetary presentation

SELF INSURANCE FUND

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 with the assistance of a full-time Insurance/Risk Manager who administers the day-to-day operations of the program. The City also utilizes claims processing services which process liability and workers' compensation claims and assists the City in establishing reserves. In addition, the City hires an actuary to review the adequacy of its reserves. 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. Where it is prudent and cost-effective to do so, the City purchases policies in the marketplace for such coverage as public officials' liability, boiler and property insurance and a stop-loss policy for Workers' Compensation. The bulk of the City's exposure, however, is self-insured. For the last several years, an excess liability policy for any liability claim settlements in excess of \$1 million to a maximum of \$10 million was also purchased.

The Self Insurance Fund ended FY 2010-2011 with a deficit position of \$2,180,199. The reported net position as of June 30, 2010 was \$2,367,855. However, a prior period adjustment of \$1,982,027, combined with a change in financial position for fiscal year 2010-2011 of \$2,566,027, resulted in the deficit in net position for the fiscal year. The adjustments were triggered by the actuarial recalculation of exposure with respect to workers compensation and general liability claims and reserve requirements. The resulting deficit will need to be addressed in the current and upcoming fiscal years. In the past, user fund contributions were moderated by available fund balance. With the Fund in a deficit position, larger contributions from the various user funds are required to restore fund balance.

Based upon the actuarial determinations of risk provided by the City's insurance consultant and the other costs of running the program, a total budget of \$4.15 million has been adopted for fiscal year 2012-2013 year. Of this amount, \$3.35 million is provided for insurance premiums, claims and reserves with the remaining \$0.8 million available to administer the program. Insurance costs increase by 18%, while administrative costs increase by 12%. The principal component of the administrative change is a 25% increase in Workers' Compensation Board assessments from \$200,000 to \$250,000.

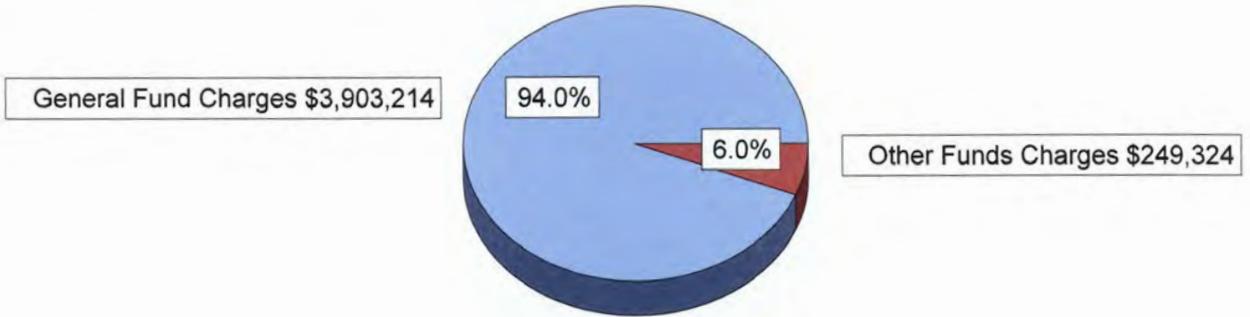
User charges provide all of the revenue in the FY 2012-2013 budget. Of the user charges assessed, 94% are provided from the General Fund.

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

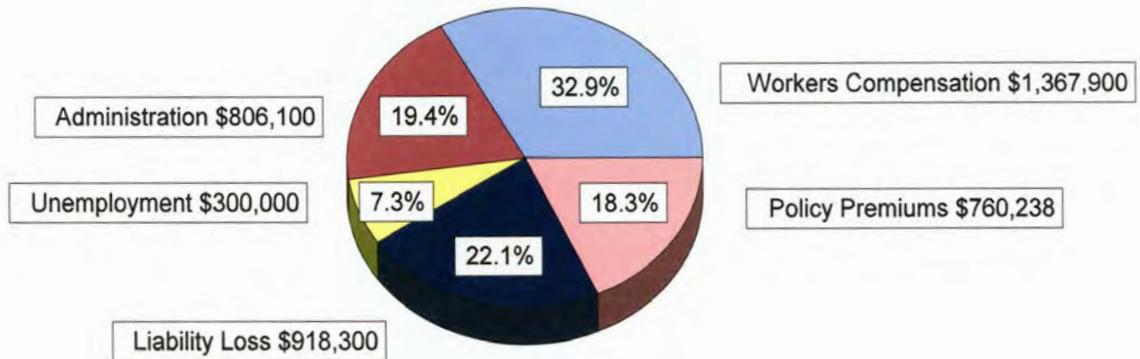
	Actual FY 2009	Actual FY 2010	Actual FY 2011	Projected FY 2012	Adopted FY 2013
User Fees	\$2,632,108	\$3,149,053	\$4,920,909	\$3,650,000	\$4,152,538
Miscellaneous	44,903	40,114	31,197	70,000	0
Interest Income	131,182	64,246	49,552	38,650	0
Total	\$2,808,193	\$3,253,413	\$5,001,658	\$3,758,650	\$4,152,538

SELF INSURANCE FUND

REVENUES: \$4,152,538



EXPENDITURES: \$4,152,538



SELF INSURANCE FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 10-11 Actual ⁽¹⁾	FY 2011-2012		FY 12-13 Adopted Budget
		Revised Budget 12/31/11	Projected Actuals 6/30/12	
Operating Revenues:				
Charges for Services:	\$ 4,920,909	\$ 2,916,525	\$ 3,650,000	\$ 4,152,538
Miscellaneous	31,197	0	70,000	0
Appropriation of Net Position	<u>0</u>	<u>637,347</u>	<u>0</u>	<u>0</u>
Total Operating Revenues	<u>4,952,106</u>	<u>\$ 3,553,872</u>	<u>3,720,000</u>	<u>\$ 4,152,538</u>
Operating Expenses:				
Personnel Services	186,963	188,151	188,150	192,280
Employee Benefits	67,950	81,373	85,000	81,848
Other Post Employment Benefit Obligations	58,000	35,000	35,000	58,000
Materials & Supplies	1,013	1,220	1,200	1,150
Direct Costs	7,253,759	3,238,628	3,260,000	3,809,260
Equipment	0	850	850	0
Reserve for Financing	<u>0</u>	<u>8,650</u>	<u>0</u>	<u>10,000</u>
Total Operating Expenses	<u>7,567,685</u>	<u>\$ 3,553,872</u>	<u>3,570,200</u>	<u>\$ 4,152,538</u>
Non-Operating Revenues				
Interest Income	<u>49,552</u>		<u>38,650</u>	
Change in Net Position	<u>(2,566,027)</u>		<u>188,450</u>	
Net Position-Beginning of Year	2,367,855		(2,180,199)	
Prior Period Adjustment	<u>(1,982,027)</u>		<u>0</u>	
Net Position-End of Year	<u>\$ (2,180,199)</u>		<u>\$ (1,991,749)</u>	

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2010 - June 30, 2011

SEWER RENT FUND

The Sewer Rent Fund was established by the Common Council as an enterprise fund effective July 1, 2010 to account for the receipt, deposit and disbursement of funds exclusively for the operation, maintenance and repair of the city's sanitary sewer system, including the payment of principal and interest on sewer-related debt and capital improvements to the sewer system. The sole funding source is sewer rents that are based on a percentage of water consumption. The costs of the system will be distributed over all sewer system users, both taxable and tax-exempt.

Revenue in the FY 2012-2013 Sewer Rent Fund totals \$1,876,845 of which 99.9% is from sewer rents. These rents are billed and collected as a percentage of water usage of all properties that are connected to the City's sanitary sewer system. At the time the budget for this fund was adopted, the Commissioner of Public Works submitted to the Common Council for approval the percentage of water consumption to be used in calculating sewer rent fees in the adopted budget. The Common Council has authorized the advance of funds, as necessary, from the General Fund, pending receipt of the sewer rents. 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 sewer charge for FY 2012-2013 will be 21% of the bill for water consumption, compared to 19% in the current fiscal year. Based on an average water consumption of 16,042 cubic feet for a family of four, the annual sewer charge will be \$56.31, an increase of \$9.13 a year. Water rates increased in December of 2011 were used to calculate the estimated sewer charge for a family of four and account for almost half the increase in the estimated sewer bill.

Expenses for the Sewer Rent Fund total \$1,876,845, an increase of 5%. Personnel costs account for \$801,586 of this amount or 43%. Materials and supplies total \$49,310 and direct costs \$180,877. Included within the latter amount is a payment to the General Fund for services such as engineering, financial accounting and billing (\$110,000). Interest payments on debt (\$47,970) account for 3% of the budget. An allowance for depreciation is budgeted at \$713,102. Finally, a Reserve for Financing is budgeted at \$12,000 to fund employee merit increases.

The adopted Capital Improvement Program recommends the expenditure of \$303,000 for the reconstruction of miscellaneous sanitary sewers. The sale of debt is recommended as the funding source.

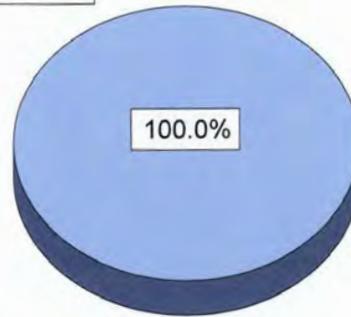
The following chart illustrates the trend of revenues in the Sewer Rent Fund for the most recent five year period:

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Projected FY 2012	Adopted FY 2013
Charges for Services			\$1,421,998	\$1,660,000	\$1,875,195
Miscellaneous			1,730	5,515	1,650
All Other			1,500	0	0
Total	N/A	N/A	\$1,425,228	\$1,665,515	\$1,876,845

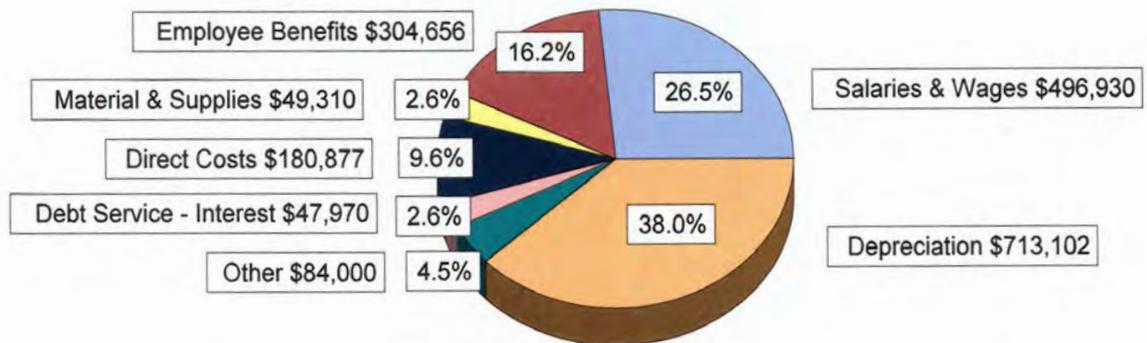
SEWER RENT FUND

REVENUES: \$1,876,845

Charges for Services and Related \$1,876,845



EXPENSES: \$1,876,845



SEWER RENT FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 10-11 Actual ⁽¹⁾	FY 2011-2012		FY 12-13 Adopted Budget
		Revised Budget 12/31/11	Projected Actuals 6/30/12	
Operating Revenues:				
Charges for Services	\$ 1,421,998	\$ 1,773,213	\$ 1,660,000	\$ 1,875,195
Miscellaneous	<u>1,730</u>	<u>0</u>	<u>5,515</u>	<u>1,650</u>
Total Operating Revenues	<u>1,423,728</u>	<u>1,773,213</u>	<u>1,665,515</u>	<u>1,876,845</u>
Operating Expenses:				
Personnel Services	480,359	423,169	423,169	496,930
Employee Benefits	258,603	249,838	249,820	304,656
Other Post Employment Benefit Obligations	108,000	0	60,700	72,000
Material & Supplies	40,817	74,669	78,225	49,310
Direct Costs	105,000	168,117	177,250	180,877
Equipment/Rolling Stock	0	75,000	0	0
Depreciation	692,326	684,442	695,900	713,102
Reserve for Financing	<u>0</u>	<u>80,417</u>	<u>0</u>	<u>12,000</u>
Total Operating Expenses	<u>1,685,105</u>	<u>1,755,652</u>	<u>1,685,064</u>	<u>1,828,875</u>
Non-Operating Expenses:				
Interest Expense	<u>42,312</u>	<u>31,827</u>	<u>31,827</u>	<u>47,970</u>
Total Expenses	<u>1,727,417</u>	<u>1,787,479</u>	<u>1,716,891</u>	<u>1,876,845</u>
Change in Net Position	(303,689)	\$ <u>(14,266)</u>	(51,376)	\$ <u>0</u>
Transfers In	1,500		0	
Contributed Capital	7,957,667		0	
Net Position-Beginning of Year	<u>0</u> ⁽²⁾		<u>7,655,478</u>	
Net Position-End of Year	\$ <u>7,655,478</u>		\$ <u>7,604,102</u>	

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2010 - June 30, 2011

(2) The Sewer Rent Fund became effective July 1, 2010.

WATER FUND

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. The White Plains Water Fund, which is a bureau of the Department of Public Works, 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 has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, and other purposes. The City continues to utilize a progressive rate structure whereby the cost per cubic foot increases with escalating usage.

The City of White Plains operates and maintains an extensive system for the delivery of water to its residents and commercial establishments. Water is supplied from filtered City wells and reservoirs which supplement the bulk of our water which is purchased from the New York City system. The use of local supplies of water allows the City to mitigate slightly its reliance on water from New York City sources which are billed based on a per capita allotment. However, as the City's population grew in recent years and water needs escalated, White Plains began to exceed its per capita allowance on a regular basis, resulting in significant increases in the cost of purchasing water. Drilling for a new well is underway, but the need for conservation efforts is still pressing.

Water Fund expenses in the budget total \$12.8 million, an increase of \$160,378 or 1.3% from the current year's budget. Salary and fringe benefit costs account for approximately 26% of the Water Fund budget, or \$3.4 million. The cost of purchasing untreated water from New York City (NYC) is budgeted at \$5.7 million which is 45% of the total Water Fund budget. This cost continues to escalate (\$4.8 million in FY 2011) as water charges are increased by NYC to finance their costs of complying with state and federal mandates. NYC charges an excess per capita rate that is more than double the regular rate. The per capita billing formula imposed by New York City allows no flexibility for White Plains which has a significant day-time population not included in our per capita allowance. All other materials and supplies total \$805,138 or 6% of the budget. Direct costs will total \$865,784 or 7% in the budget, including the resumption of a contribution to the Self Insurance Fund.

The adopted Capital Improvement Program recommends \$2.9 million in major capital improvements attributable to the Water Fund: \$2.5 million for the replacement/reconstruction of miscellaneous water lines, \$0.15 million for a fire break at the Orchard Street well field and \$.21 million for rolling stock replacements. Most of this work is planned to be financed by indebtedness because of the useful life and favorable interest rates. Compliance with federal and state mandates dictate the need for the many capital improvements and the resulting increase in outstanding debt. Interest on Water Fund debt will total \$385,720 or 3% of the budget, while depreciation is budgeted at \$1.2 million or 9.6% of the expense budget. The remaining expenses budgeted for fiscal year 2012-2013 include rolling stock and equipment (\$60,580) and a Reserve for Financing of \$28,113 for anticipated promotions and merit increases.

Total revenue in the Water Fund in FY 2012-2013 is budgeted at just over \$10.5 million. No water rate increase is proposed at this time. Water rates were last increased in December of 2011, and are anticipated to change again once an automated meter reading system is installed during the current year. As of June 30, 2011, the Water Fund had a net operating loss of \$946,099 and a

WATER FUND

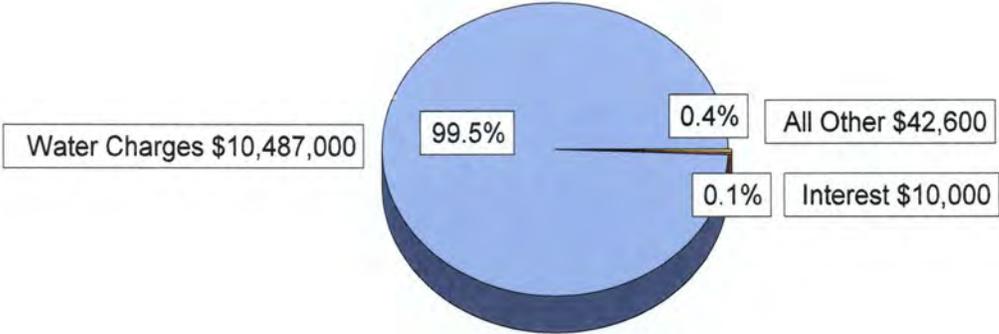
decrease in net position of \$1,374, 547. An especially wet summer and a greater than anticipated elasticity of demand has resulted in lower than anticipated revenue in the current year. Losses in the Water Fund will continue until the water rate structure and rates are modified again.

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

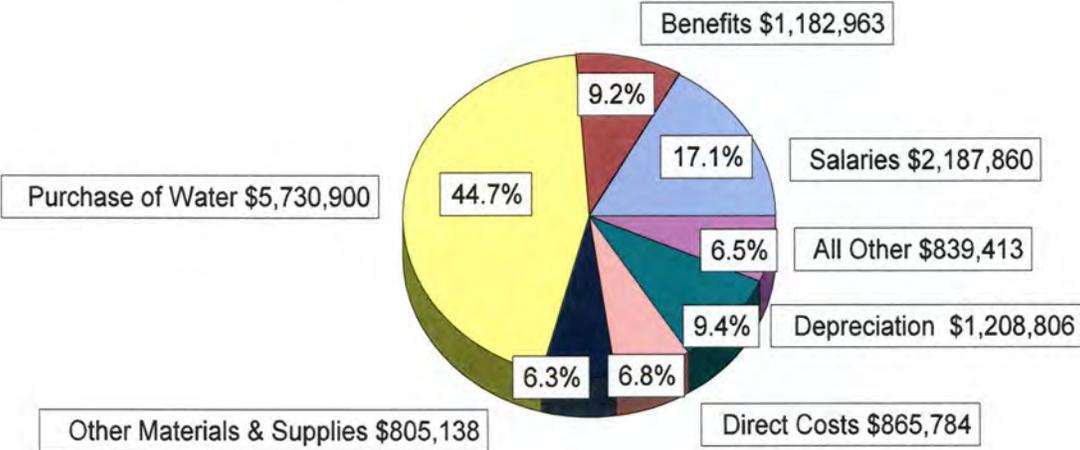
	Actual FY 2009	Actual FY 2010	Actual FY 2011	Projected FY 2012	Adopted FY 2013
Intergovernmental	\$10,967	\$8,027	\$5,298	\$918	\$0
Charges for Services	9,335,850	9,025,351	9,554,144	9,980,000	10,487,000
Interest	44,476	26,303	14,284	12,000	10,000
All Other	121,773	140,824	92,749	74,982	42,600
Total	\$9,513,066	\$9,200,505	\$9,666,475	\$10,067,900	\$10,539,600

WATER FUND

REVENUES: \$10,539,600



EXPENSES: \$12,820,864



WATER FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 10-11 Actual ⁽¹⁾	FY 2011-2012		FY 12-13 Adopted Budget
		Revised Budget 12/31/11	Projected Actuals 6/30/12	
Revenues:				
Charges for Services:				
Metered Water Sales	\$ 9,470,845	\$ 10,400,000	\$ 9,857,000	\$ 10,400,000
Water Service Charges	83,299	82,000	100,000	87,000
Licenses & Permits	87,099	10,000	23,000	15,000
Miscellaneous	5,650	17,600	75,900	27,600
Total Operating Revenues	9,646,893	10,509,600	10,055,900	10,529,600
Expenses:				
Salaries & Wages	2,173,517	2,191,293	2,160,000	2,187,860
Employee Benefits	986,671	1,089,603	1,075,000	1,182,963
Other Post Employment				
Benefit Obligations	361,000	0	363,000	365,000
Material & Supplies	5,577,198	6,269,553	5,900,000	6,536,038
Direct Costs	588,535	632,244	630,000	865,784
Equipment/Rolling Stock	12,592	110,500	40,500	60,580
Depreciation	893,479	976,895	950,100	1,208,806
Capital Outlay	0	34,500	0	0
Reserve for Financing	0	3,156	0	28,113
Total Operating Expenses	10,592,992	11,307,744	11,118,600	12,435,144
Non-Operating Revenues				
(Expenses):				
Interest Income	19,582	20,000	12,000	10,000
Interest Expense	(446,887)	(423,155)	(423,155)	(385,720)
Refunding Bond Issuance Costs	(1,143)	0	0	0
Change in Net Position	(1,374,547)	\$ (1,201,299)	(1,473,855)	\$ (2,281,264)
Net Position-Beginning of Year	24,823,338		23,448,791	
Net Position-End of Year	\$ 23,448,791		\$ 21,974,936	

⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2010 - June 30, 2011

CAPITAL IMPROVEMENTS

The City of White Plains' Capital Improvement Program is a planning document which sets forth the City's capital and fiscal plan to ensure that municipal facilities are appropriate and adequate to serve the needs of the people of White Plains (residents, workers and visitors), and that these facilities are properly maintained. As required by the Charter of the City, this planning document is used by the Budget Director and the Mayor and Common Council in developing the City's budget which is adopted each year in May. The Capital Improvement Program is not an adopted capital budget. Each capital project to be undertaken by the City must be formally approved and have a budget established by the Common Council before work begins. The development of the annual Capital Improvement Program is the responsibility of the City's Capital Projects Board. The Capital Projects Board, created by the City's Charter, is responsible for reviewing the recommendations for all new capital project undertakings within the next six fiscal years as submitted by the City's various department heads.

The projects in the Capital Improvement Program include facilities which provide basic necessities, such as the municipal water works, as well as the amenities which make White Plains a desirable community in which to live and work. The Capital Projects Board, which is comprised of elected and appointed officials, including a representative of the Planning Board, began meeting in November 2011 to analyze the proposals of various departments for maintaining and improving the City's capital facilities (such as buildings, infrastructure and parks). In addition, they also discussed the City's rolling stock needs over the same six year period. The Board analyzed these proposals according to need, relative priority and the City's ability to implement the proposals using available resources.

The Capital Projects Board recognizes the City's on-going responsibility to maintain and improve its capital facilities in order to meet the demands of a dynamic City. The Board also recognizes, particularly given the current economic challenges, that the program must be within the financial parameters necessary to preserve the City's fiscal integrity. The Capital Projects Board was aware of the very difficult financial situation which the City continues to face, including a sluggish economy and a two percent cap on the City's property tax levy, and made its recommendations accordingly.

The Capital Improvement Program which resulted from this review process recommends a total expenditure of \$14.554 million in fiscal year 2012-2013 to fund various capital projects and rolling stock purchases. Of this \$14.554 million, \$12.179 million is being recommended for capital improvements, \$2.244 million for the purchase of rolling stock and \$0.131 million for debt issuance costs. Approximately 67% or \$9.764 million of this program would be funded by current revenues and tax-supported debt. The remaining \$4.790 million is for improvements to the City's parking facilities, water and sanitary sewer systems and Water Fund vehicle replacement, all of which is funded by cash and self-liquidating debt generated by these enterprises. Overall, the fiscal 2012-2013 program decreased approximately \$1.09 million or (7.0%) from the fiscal 2011-2012 capital program as adopted.

Included in the General Fund portion of the 2012-2013 program are improvements to the City's infrastructure, including various street improvements for \$2.0 million, parking improvements for \$1.6 million and improvements to storm water drains of \$.5 million. Also included is approximately \$1.78 million to repair and improve City Hall (electrical system), renovations to various fire stations

CAPITAL IMPROVEMENTS

and other projects. The plan provides funding to replace a swimming pool and other parks and recreation improvements, \$1.7 million; \$.2 million for technology improvements, and \$.06 million for traffic system improvements.

Interior renovations to the first floor of the City's Library pursuant to its Master Plan are also approved at \$1.15 million. Included in these renovations is creation of a new teen area, The Edge.

One project is recommended for the Sewer Rent Fund, the relining and/or replacement of various sanitary sewer lines to eliminate ground water infiltration into the lines for \$.3 million. Two projects totalling \$2.65 million are planned for the Water Fund. The projects include the replacing or the reconstruction of various water lines; and constructing a fire break at the Orchard St. well field in compliance with NYS-DEC regulations. The capital needs of the water system continue to increase with increasing federal and state mandates. This trend is expected to continue throughout the capital plan and these costs will be borne by the users of the system, absent any outside funding sources.

The Capital Improvement Program includes the rolling stock program which has recommendations for replacing and refurbishing various vehicles throughout the City's fleet. The 2012-2013 recommended rolling stock replacement program totals \$2.244 million of which \$2.034 million is for the General Fund, and \$.210 million is for the Water Fund. The program includes the replacement of 22 heavy duty vehicles costing \$1.716 million and 18 light duty vehicles costing \$.53 million. The \$2.244 million of replacement vehicles supports the following activities: Parking (\$148,000); Traffic (\$24000); Public Safety (\$589,000); Public Works (\$1,233,000); Youth Bureau (\$40,000); and Water (\$210,000).

All projects were reviewed for recommended financing sources. More costly items, with longer useful lives and less frequent replacement schedules, were identified for bond financing. Projects with shorter useful lives, or less cost, and/or recurring in nature are to be funded through cash, where appropriate. It is the City's goal to resume, in future years, the purchase of less costly rolling stock items with cash, to the extent possible.

Of the entire \$14.554 million included in the 2012-2013 capital program, \$13.111 million or 90.0% is proposed for bonding, and \$1.443 million from cash. These numbers will be finalized as the actual projects are approved by the Common Council, and will depend on funding (e.g. grants, other cash contributions) and financial market conditions at the time. Anticipated General Fund supported debt totals \$10.131 million, of which \$1.6 million is supported directly by parking operations. New Water Fund debt is \$2.677 million, the Sewer Rent Fund debt is \$.303 million. The actual financing of many of the projects in the 2012-2013 plan will not occur until later years, as the projects proceed.

The majority of projects relate to periodic, many on an annual basis, maintenance of infrastructure and fixed asset items. For the FY 2012-2013 Capital Improvement Plan, there are twenty four approved capital projects. The a description of the purpose of the projects and the number of projects by purpose, cost (exclusive of debt issuance costs) and percentage of total projects is as follows:

CAPITAL IMPROVEMENTS

Annual or bi-annual reconstruction/rehabilitation - 11 Projects \$7,350,000 or 51%

These annual projects relate to infrastructure: streets, water lines, sewers, storm water drains, structures and parking facilities. The projects are for maintenance, but due to the significant costs, that fact these projects extend the life of the asset and the principal of interperiod equity (current fiscal year revenues are used to pay for current fiscal year expenditures), it would be inappropriate to include these expenses in the operating budgets, except for the Water Fund (an Enterprise Fund). These projects do not significantly reduce operating costs (personnel, maintenance, utility, etc.). However, many of the projects improve safety and the quality of life for residents, workers and visitors to the City of White Plains.

Non-annual replacement or new construction - 6 Projects \$3,985,500 or 28%

Three of the projects account for 92% of the total cost. The City Hall Rehabilitation of the Electrical System while not an annual expense, such as an infrastructure project, is primarily maintenance. The project mainly addresses safety issues. The Library Interior Renovations, will improve the appearance and functionality for patrons, but annual operating expenses will improve only minimally. The new park pool will replace an old pool with "state of the art" aquatic features, but accommodate the same number of pool patrons and will increase revenues slightly. The efficiencies of the pool may be offset by the need for additional staff to supervise the new aquatic features.

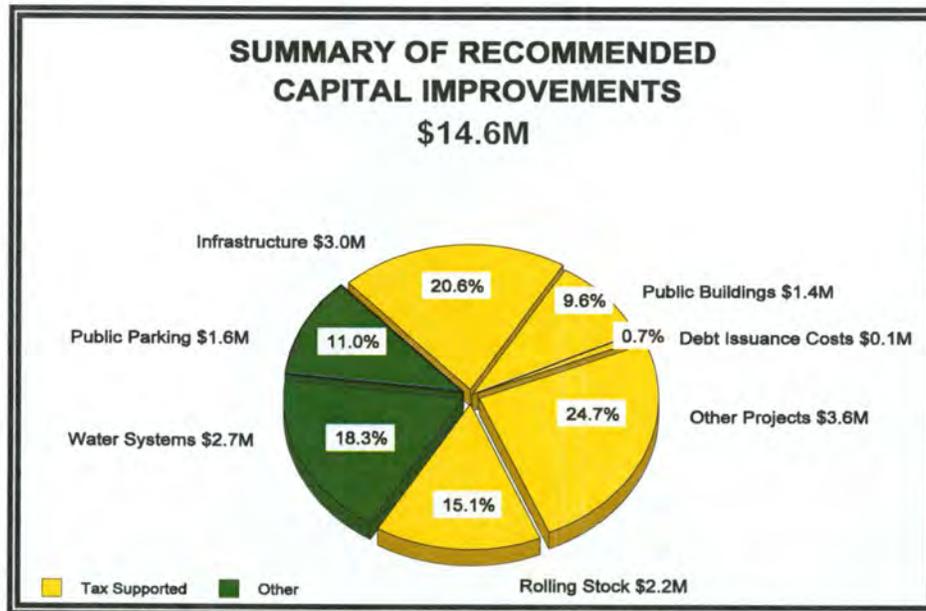
Scheduled replacement or upgrade of rolling stock - \$2,244,000 or 15%

The City annually replaces approximately ten percent of its fleet of rolling stock which includes: buses, vans, sedans, pickup trucks, loaders, utility and refuse trucks, sweepers, and fire apparatus. The annual cost of replacement is around two and a half million dollars. The cost of some vehicles could normally be included in an operating budget, but cumulatively is prohibitive in an operating budget. Some of the larger, expensive vehicles do have multi-year lives. All capital and rolling stock funding for the Water Fund, an Enterprise Fund, is within that fund. Not all vehicles are new purchases, especially for the larger more expensive rolling stock items. Some amount of efficiencies are derived from upgrading the inventory; i.e., fuel costs, repairs, usually the amounts are de minimis. In rare instances, such as side loading refuse packers that have an arm to lift the containers, and reduced staffing could create savings. There are no significant savings this year.

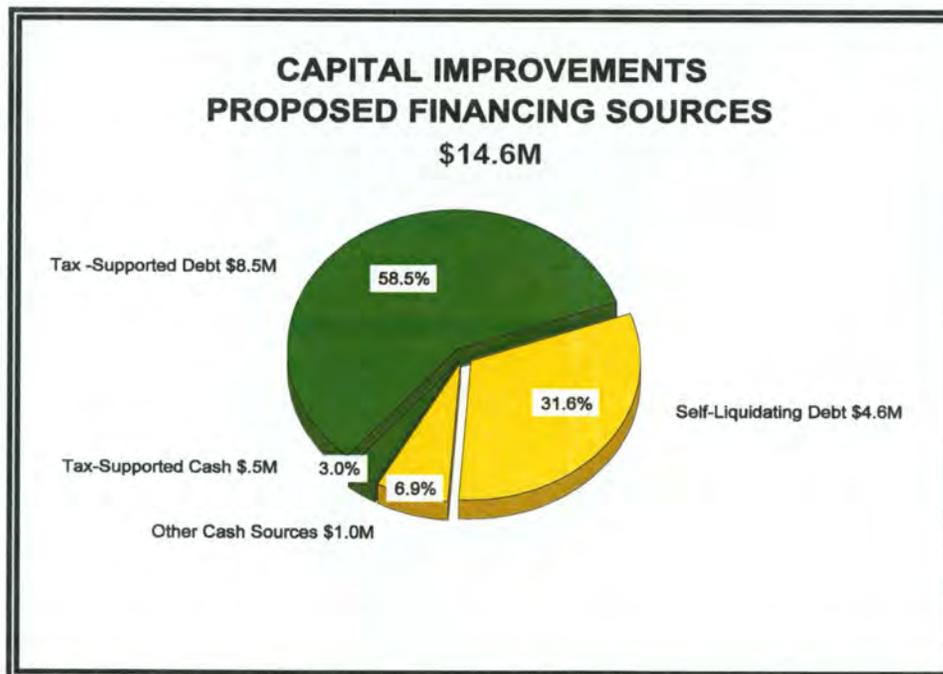
Replacement, enhancement or upgrade - 6 Projects \$843,700 or 6%

These projects relate primary to equipment and systems: information technology, radios, data terminals and traffic signalization. These projects, to a minor degree, may reduce operating expenses, primarily utilities, and improve operating efficiencies.

CAPITAL IMPROVEMENTS



The pie chart above is a summary of the capital improvements for fiscal year 2012-2013 recommended by the Capital Projects Board. Of the \$14.6 million in recommended projects, approximately 70% are attributable to the General Fund. The remaining projects are related to the Library Fund (8%), the Water Fund (20%) and the Sewer Rent Fund (2%).



The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2012-2013.

CITY INDEBTEDNESS

CITY INDEBTEDNESS

Overview

The Debt Service Fund includes debt service of the General and Library Funds, including parking improvements. Water and Sewer Fund debt service is accounted for in their respective funds. 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 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.

All 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 and off-street parking facilities. The Water Fund and the Sewer Rent Fund pay the principal and interest costs of each of their related obligations, and the General and Library Funds incur the expense of their obligations. In the General Fund, parking fees and fines provide the funding for parking improvements and operations. Thus, Water Fund, Sewer Fund and parking improvements debt are generally considered self-liquidating, while all other General and Library Fund debt is considered tax-supported.

In 2002, the City issued \$21 million in serial bonds as part of a public/private partnership to construct a new parking facility to replace the former Main-Martine Garage. Unlike the other City parking facilities, debt service costs related to this issue, which was refunded in 2007 and 2010, are not retired from parking fees, but from the tax-supported portion of the budget. In 2001, 2004 and 2006, the City purchased, with the proceeds from indebtedness, three parcels of land as part of an Environmental Open Space Initiative. Debt service costs related to these issues in the proposed 2012-13 budget will continue to be partially paid from funds in the Open Space Reserve. In 2008, the City issued \$19 million in serial bonds as part of a public/private partnership to construct the Longview Garage parking facility. Debt service costs related to this issue will be retired from parking fees and lease payments from users of this facility. From 2007 through 2012, the City has issued five refunding bonds to capitalize on lower interest rates.

The City's Debt Performance Goals (see Section 1), together with generally recognized credit industry bench marks, 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 from 1988 to 2012. In May 2012, the City retained its rating,

CITY INDEBTEDNESS

with the continuation of a negative outlook by Moody's. A comprehensive plan which includes conservative revenue assumptions, adherence to the City's fiscal performance goals, a tax stabilization and reserve fund, and the reduction of expenditures, particularly personnel costs, is in place to stabilize tax increases and to address concerns of the rating agency. As a result of these efforts, we expect the negative outlook to be removed in the near future.

On June 30, 2011, outstanding indebtedness totaled \$100,287,650, an increase of 4.4% over the previous fiscal year. Of that amount, \$11,176,904 was for water improvements, \$841,772 was for sewer improvements and \$27,485,191 was for parking facilities, all of which are considered self-supporting. The remaining \$60,783,783 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.

At June 30, 2011, the City also had \$15,420,125 of authorized, but unissued debt, of which \$7,236,125 was for general projects, \$4,360,000 was for water improvements, \$601,500 was for sewer improvements and \$3,222,500 was for parking projects. Outstanding and authorized debt totaled \$115,707,775 at June 30, 2011, an increase of \$9.6 million or approximately 9.1% from the previous year.

Debt Projections for FY 11-12

Based upon anticipated 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 \$131,501,680 at June 30, 2012, an increase of approximately \$15.79 million or 13.7%. Not included in this amount are approved capital projects not authorized by the Common Council as of June 4, 2012. Of these projects, remediation of the Gedney Landfill is the largest (a minimum of \$8 million). Projected authorized and outstanding indebtedness is summarized below.

	<u>Self-Liquidating Debt</u>			<u>Tax-Supported Debt</u>		
	<u>Parking</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Open Space</u>	<u>All Other</u>	<u>Total</u>
Serial Bonds	\$29,718,421	\$12,032,180	\$ 1,341,415	\$2,624,150	\$60,890,389	\$ 106,606,555
Unissued	<u>17,952,500</u>	<u>2,953,500</u>	<u>-</u>	<u>-</u>	<u>3,989,125</u>	<u>24,895,125</u>
	<u>\$47,670,921</u>	<u>\$14,985,680</u>	<u>\$ 1,341,415</u>	<u>\$2,624,150</u>	<u>\$64,879,514</u>	<u>\$ 131,501,680</u>

CITY INDEBTEDNESS

It is anticipated that any other new indebtedness authorized by the Common Council pursuant to the Capital Improvement Program as of June 4, 2012 will remain unissued as of June 30, 2012. The City will retire approximately \$6.3 million in debt during the FY 2011-12 fiscal year and expend approximately \$3.4 million for interest expense.

FY 2012-13 Debt Service Fund

The Debt Service Fund budget for FY 2012-13 includes principal and interest payments related to debt attributable to the General and Library Funds. Debt service related to the Water and Sewer Funds is budgeted and reported in each of those funds.

The Debt Service Fund revenue budget for FY 2012-13 totals \$8,610,892, a decrease of approximately \$3.1 million or 26% from the current revised budget which includes refunding bonds. Comparative information is summarized below:

	2010-11 Actual	2011-12 Adopted Budget	2011-12 Revised Budget	2012-13 Adopted Budget
<u>Revenues</u>				
General Fund Contribution	\$6,908,607	\$7,357,688	\$7,357,688	\$8,055,357
Library Fund Contribution	302,277	321,117	321,117	355,535
Refunding Bonds	0	0	3,462,994	0
All Other	133,760	0	0	0
	<u>7,344,644</u>	<u>7,678,805</u>	<u>11,141,799</u>	<u>8,410,892</u>
Appropriation of Fund Balance	<u>0</u>	<u>550,000</u>	<u>550,000</u>	<u>200,000</u>
Total	<u><u>\$7,344,644</u></u>	<u><u>\$8,228,805</u></u>	<u><u>\$11,691,799</u></u>	<u><u>\$8,610,892</u></u>

FY 2012-13 revenues include an appropriation from the Debt Service Fund fund balance of \$200,000, a reduction of almost two-thirds from the amount available in FY2011-12. The General Fund contribution includes an appropriation from the open space reserve in the amount of \$39,708 and White Plains Hospital's portion of debt service (\$597,893) on the Longview Garage.

CITY INDEBTEDNESS

The Debt Service Fund expenditure budget for FY 2012-13 totals \$8,610,892, an increase of 4.6% from the adopted FY 2012 budget. Comparative information is summarized below.

	<u>2010-11 Actual</u>	<u>2011-12 Adopted Budget</u>	<u>2011-12 Revised Budget</u>	<u>2012-13 Adopted Budget</u>
<u>Expenditures:</u>				
Principal Payments	\$ 4,664,318	\$ 5,252,702	\$ 8,548,628	\$ 5,267,211
Interest & Fiscal Charges	2,997,551	2,976,103	2,976,103	3,343,681
Refunding Related	0	0	167,068	0
Total	<u>\$ 7,661,869</u>	<u>\$ 8,228,805</u>	<u>\$11,691,799</u>	<u>\$8,610,892</u>

After the FY 2013 budget was adopted, the 2012 refunding bonds were issued, which decreased principal payments by \$102,903 and increased interest costs for the refunded issue by \$63,881. The balance of the savings (\$39,022) has been allocated for use, as necessary, in the June 2012 bond sale. A complete analysis of indebtedness, including a summary of outstanding debt issues and Debt Service Fund fund balance can be found at the end of this section.

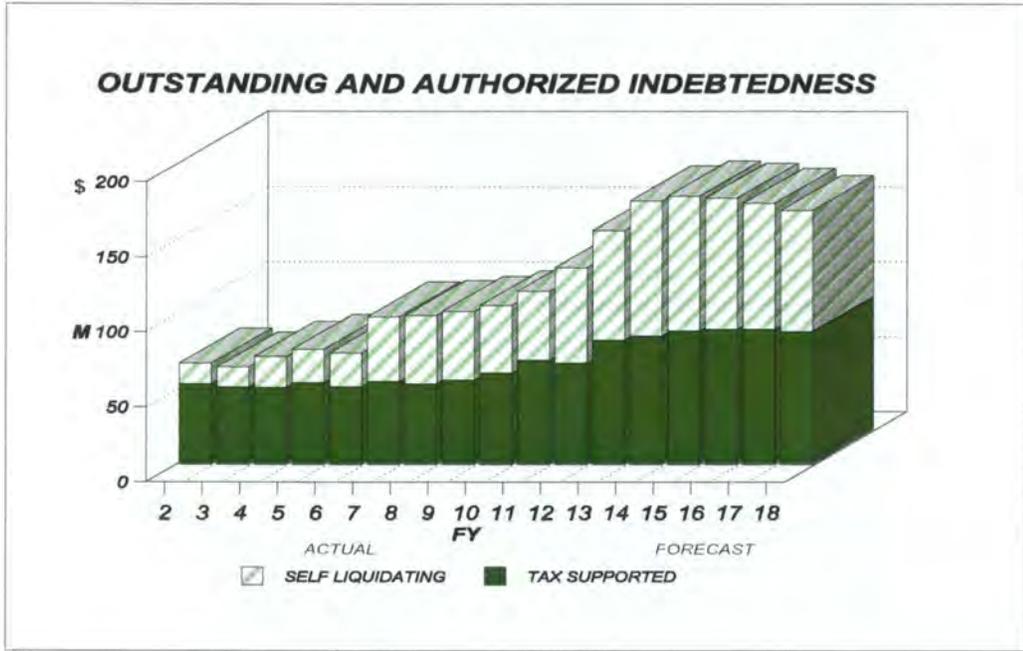
Debt Service Projections

Based upon anticipated new indebtedness incurred and issued during FY 2012-13 and scheduled principal and interest payments during the same time period, total authorized and outstanding indebtedness at June 30, 2013 is projected to total \$156,102,080, an increase of 18.7% over 2012. Debt-related activity for the new fiscal year is projected as follows (in millions):

	<u>Self Liquidating Debt</u>	<u>Tax Supported Debt</u>	<u>Open Space</u>	<u>Total</u>
Projected Debt:				
June 30, 2012	\$ 64.0	\$ 64.9	\$ 2.6	\$ 131.5
New Debt - FY 2012 Program	6.7	10.9	--	17.6
New Debt - FY 2013 Program	4.6	8.4	--	13.0
Retired Debt	<u>(1.9)</u>	<u>(3.9)</u>	<u>(0.2)</u>	<u>(6.0)</u>
June 30, 2013	<u>\$ 73.4</u>	<u>\$ 80.3</u>	<u>\$ 2.4</u>	<u>\$ 156.1</u>

CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2001-02 through the period covered by the 2012-18 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 which includes the White Plains City Center Garage comes from general City revenue, including real property taxes. From fiscal years 2001-02 through 2012-13, the majority of the City's indebtedness was for tax-supported debt. However, as the chart below indicates, this trend will begin to moderate somewhat in future years as the City undertakes more improvements to parking, sewer and water systems.



At the beginning of the period, authorized and outstanding indebtedness totaled \$67.4 million, with tax-supported debt accounting for approximately 79.5% of the total. At June 30, 2011, tax-supported debt decreased to 60% of total debt, and total debt increased to \$115.7 million. This \$115.7 million includes \$100.3 million in outstanding debt and \$15.4 million in authorized but unissued debt. The percentage of self-liquidating debt increased from 20.5% in 2001-02 to 41% at June 30, 2011. As of June 30, 2012, self-liquidating debt will increase to 48.7% of total authorized and outstanding indebtedness because of the new Lyons Place Garage. Indebtedness projected from 2012-13 through 2017-18 is based on the adopted Capital Improvement Program and shows a projected increase in self-liquidating debt over the next two fiscal years, principally for Water Fund debt. New authorizations for self-liquidating debt are projected to total \$26.4 million compared to tax-supported new debt of \$18 million. 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.

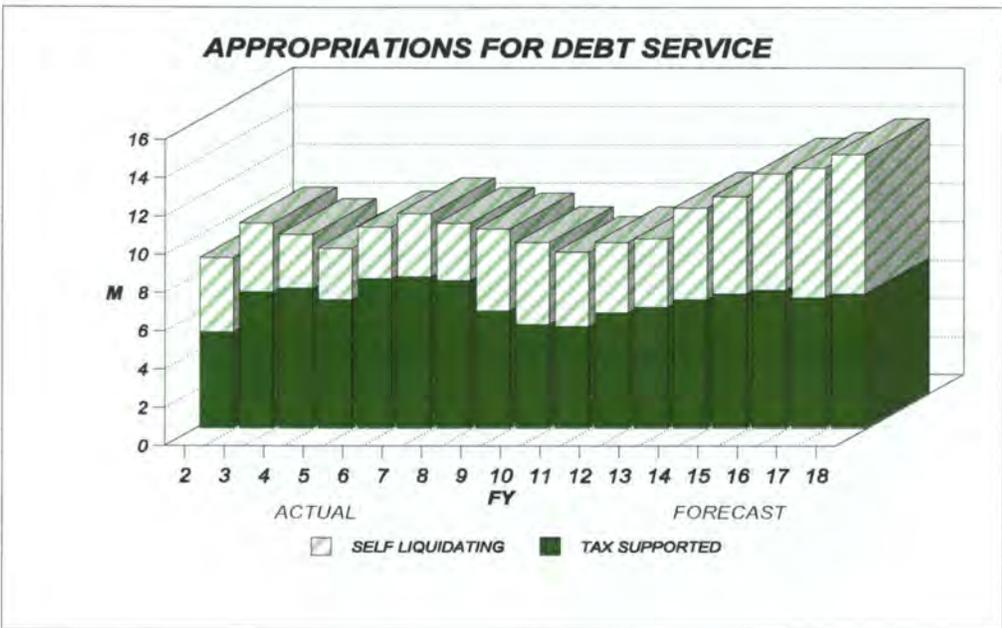
CITY INDEBTEDNESS

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 13.2% of its available debt limit and will have approximately \$583.1 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2012.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2012-13 Capital Improvement Program adopted by the Capital Projects Board, it is projected that net debt service payments for all funds combined will equal less than the credit industry bench mark of 10% of general expenditures. Total authorized and outstanding indebtedness will be less than 5% of the full valuation of property within the City as of June 30, 2013. Total net debt per capita (exclusive of self-liquidating debt) as of June 30, 2013 is projected to be \$1,309. Fifty-three percent, or \$83 million, of total debt as of June 30, 2013 will be attributable to the General and Library Funds.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2001-02 through fiscal year 2011-12 and the projected payments for fiscal years 2012-13 through 2017-18 based on the 2012-18 Capital Improvement Program.



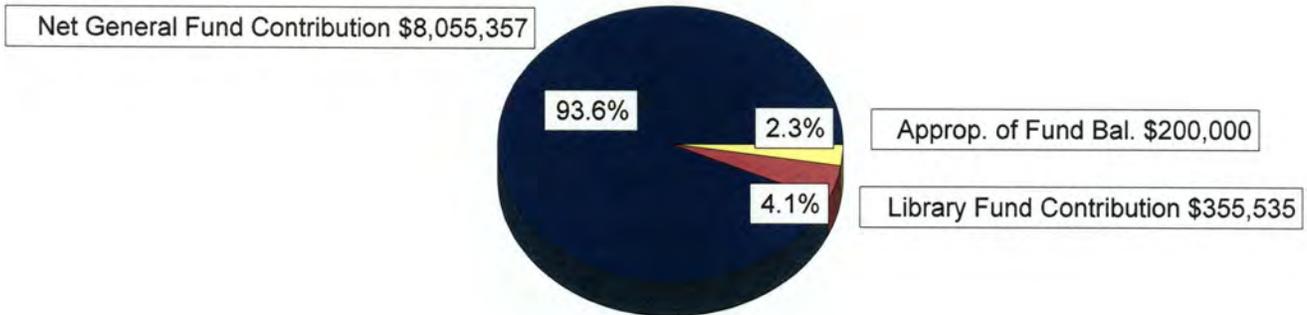
CITY INDEBTEDNESS

Debt service payments began to increase in fiscal year 2002-03 and payments rose to a high of \$11.2 million in FY 2007, before decreasing the following year. Debt service payments for the new Longview Avenue Garage began in FY 2010-11. Approximately 46% of these payments are being reimbursed to the City from lease payments by White Plains Hospital. Several refunding issues from FY 2007 through FY 2012 have moderated debt service costs at levels near \$10 million. In fiscal year 2012-13 debt service payments will total \$9.862 million, an increase of 1% over the current fiscal year. A greater increase is anticipated in subsequent years.

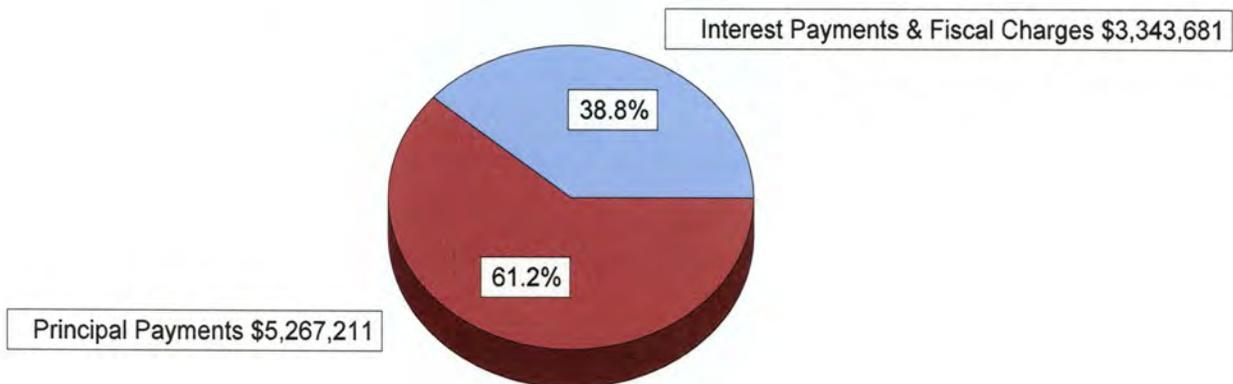
Finally, as indicated by the exhibit above, debt service payments towards self-liquidating debt are expected to increase beginning in FY 2013-14, while payments towards tax-supported debt are expected to stabilize. The increase in debt service payments for self-liquidating debt is based on the new Lyons Place Garage (\$17.25 million) and the City's plan to incur almost \$20 million in Water Fund debt in FY 2013-14, of which \$18 million will be used to replace the City's present water storage reservoir. The debt service from both these projects will be paid from user fees.

DEBT SERVICE FUND

REVENUES: \$8,610,892



EXPENDITURES: \$8,610,892



**CITY OF WHITE PLAINS
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

	<u>FY08-09*</u>	<u>FY09-10*</u>	<u>FY10-11*</u>	<u>Projected FY 11-12 06/30/12</u>	<u>Adopted FY 12-13 06/30/13</u>
Revenues:					
Interest	\$ 53,967	\$ 59,354	\$ 4,602	\$ 2,500	\$ 0
Miscellaneous	55,345	5,803	8,309	5,638	0
Total Revenues	<u>109,312</u>	<u>65,157</u>	<u>12,911</u>	<u>8,138</u>	<u>0</u>
Expenditures:					
Debt Service:					
Principal Retirement	\$ 4,718,317	\$ 4,372,033	\$ 4,664,318	\$ 5,265,870	\$ 5,267,211
Interest & Fiscal Charges	3,236,206	3,139,795	2,997,551	2,900,728	3,343,681
Refunded Bonds & Related	0	117,802	0	160,424	0
Total Expenditures	<u>7,954,523</u>	<u>7,629,630</u>	<u>7,661,869</u>	<u>8,327,022</u>	<u>8,610,892</u>
Other Financing Sources:					
Transfer in:					
General Fund	\$ 7,961,825	\$ 7,449,185	\$ 6,908,607	\$ 7,357,688	\$ 8,055,357
Library Fund	284,231	309,258	302,277	321,117	355,535
Capital Fund	96,109	578,657	17,698	5,000	0
Refunding bonds issued	0	5,595,000	0	12,170,598	0
Payment to refunded bond escrow agent	0	(5,717,115)	0	(13,894,048)	0
Issuance premium	0	239,917	103,151	2,086,238	0
Transfer out	(621,625)	(644,875)	0	0	0
Total Other Financial Sources	<u>7,720,540</u>	<u>7,810,027</u>	<u>7,331,733</u>	<u>8,046,593</u>	<u>8,410,892</u>
Net Changes in Fund Balance	<u>(124,671)</u>	<u>245,554</u>	<u>(317,225)</u>	<u>(272,291)</u>	<u>(200,000)</u>
Fund Balance at Beginning of Year	<u>1,118,005</u>	<u>993,334</u>	<u>1,238,888</u>	<u>921,663</u>	<u>649,372</u>
Fund Balance at End of Year	<u>\$ 993,334</u>	<u>\$ 1,238,888</u>	<u>\$ 921,663</u>	<u>\$ 649,372</u>	<u>\$ 449,372</u>

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

**CITY OF WHITE PLAINS
CONSTITUTIONAL DEBT STATEMENT
PRO FORMA PROJECTED AS OF JUNE 30, 2012**

<u>Fiscal Year Ended June 30</u>	<u>Assessed Valuation</u>	<u>State Equalization Rate</u>	<u>Full Valuation</u>
2012	278,155,129	3.48%	\$ 7,992,963,477
2011	281,318,866	3.17%	8,874,412,177
2010	285,212,346	2.84%	10,042,688,239
2009	290,189,377	2.75%	10,552,340,982
2008	289,902,411	2.75%	<u>10,541,905,855</u>
Total Five Year Full Valuation			<u>\$ 48,004,310,730</u>
Average Five Year Full Valuation			<u>\$ 9,600,862,146</u>
Constitutional Debt Limit (7% of Average Full Valuation)			\$ 672,060,350
Outstanding Indebtedness June 30, 2012:			
Serial Bonds			108,451,555
Bond Anticipation Notes			<u>0</u>
			108,451,555
Less Exclusions:			
2012-13 Debt Service Appropriation (Principal Only)			5,956,000
Water and Sewer System Debt - June 30, 2012			<u>13,373,595</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>89,121,960</u>
Net Debt Contracting Margin			<u>\$ 582,938,390</u>
Pro Forma Projected Percentage Of Debt Contracting Power Exhausted			<u>13.3%</u>

CITY OF WHITE PLAINS
SUMMARY OF AUTHORIZED AND OUTSTANDING DEBT

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	TOTAL OUTSTANDING	PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT		AUTHORIZED BUT UNISSUED	AUTHORIZED AND UNISSUED
				EXHAUSTED	UNISSUED		
2001-2002	62,342,098		62,342,098	16.04%	5,010,000	67,352,098	
2002-2003	62,637,700		62,637,700	13.94%	2,250,000	64,887,700	
2003-2004	66,299,700	2,230,000	68,529,700 (1)	14.60%	3,412,000	71,941,700	
2004-2005	67,783,700	4,735,500	72,519,200	14.30%	4,290,000	76,809,200	
2005-2006	67,059,700	4,428,000	71,487,700	14.41%	2,915,000	74,402,700	
2006-2007	71,551,500	2,049,375	73,600,875 (2)	10.57%	24,950,000	98,550,875	
2007-2008	88,561,000	2,273,750	90,834,750	12.37%	8,517,800	99,352,550	
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 (3)	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							
July	80,368,000	18,099,650	98,467,650	16.68%	16,278,525	114,746,175	
August	80,138,000	18,099,650 (4)	98,237,650	17.03%	18,929,855	117,167,505	
September	99,168,000		99,168,000	16.89%	17,084,505	116,252,505	
October	99,132,000		99,132,000	17.03%	18,044,305	117,176,305	
November	99,132,000		99,132,000	17.55%	18,099,805	117,231,805	
December	99,132,000		99,132,000	17.12%	18,679,180	117,811,180	
January	98,337,000		98,337,000	17.04%	18,896,180	117,233,180	
February	97,997,000		97,997,000	17.03%	19,189,680	117,186,680	
March	97,997,000		97,997,000	17.03%	19,189,680	117,186,680	

SUMMARY OF DEBT SALE

Month	Type	Total Debt Sold		Interest Rates
		\$	%	
August	Bonds	3,525,000	2.00-5.00%	
September	Bonds	19,030,000	2.00-3.125%	

- (1) Included in this amount is the advance refunding of two bonds.
- (2) Included in this amount is an advance refunding of 2002 Serial bonds series A+B issued at interest rate 4.00%-5%. The proceeds of \$12,470,000 from the new issue retired \$12,230,000 of the refunded issue.
- (3) Included in this amount is an advance refunding of \$5,730,000 serial bonds
- (4) Of this amount, \$915,000 was retired, and \$17,184,650 was sold as bonds with \$1,845,350 of new bond issuance

CITY OF WHITE PLAINS
PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE
AND BUDGET PROJECTION FOR FISCAL YEAR 2012-2013 (updated as of 2012 refunding bond)

	Actual 2010-11	Estimates 2011-12	Budget Projections 2012-2013		Less Funds Available	Amount Needed
			Principal	Interest		
PROPRIETARY FUNDS						
Water Fund:						
Serial Bonds	\$ 1,454,622	\$ 1,425,719	\$ 719,346	\$ 411,874	\$ 1,131,220	\$ 0
Bond Anticipation Notes	0	0	0	0	0	0
Total Water Fund	<u>1,454,622</u>	<u>1,425,719</u>	<u>719,346</u>	<u>411,874</u>	<u>1,131,220</u>	<u>0</u>
Sewer Fund:						
Serial Bonds	92,616	92,561	72,346	47,970	120,316	0
Bond Anticipation Notes	0	0	0	0	0	0
Total Sewer Fund	<u>92,616</u>	<u>92,561</u>	<u>72,346</u>	<u>47,970</u>	<u>120,316</u>	<u>0</u>
GENERAL LONG TERM/SHORT TERM DEBT						
General Projects:						
Serial Bonds	6,729,304	6,526,330	4,733,967	3,217,149	7,951,116	7,763,595
Open Space Fund:						
Serial Bonds	251,308	251,548	158,574	93,480	252,054	252,054
Serial Bonds (Taxable)	43,416	41,562	36,000	3,708	39,708	39,708
	294,724	293,110	194,574	97,188	291,762	291,762
Capital Fund:						
Bond Anticipation Notes (Tax Certs/URA)	291,250	799,125	0	0	0	0
Bond Anticipation Notes	44,315	289,123	0	0	0	0
	335,565	1,088,248	0	0	0	0
Total General Fund	<u>7,359,593</u>	<u>7,907,688</u>	<u>4,928,541</u>	<u>3,314,337</u>	<u>8,242,878</u>	<u>8,055,357</u>
Library Fund:						
Serial Bonds	290,877	289,717	235,767	132,247	368,014	355,535
Bond Anticipation Notes	11,400	31,400	0	0	0	0
Total Library Fund	<u>302,277</u>	<u>321,117</u>	<u>235,767</u>	<u>132,247</u>	<u>368,014</u>	<u>355,535</u>
Total Debt Service	\$ 9,209,108	\$ 9,747,085	\$ 5,956,000	\$ 3,906,428	\$ 9,862,428	\$ 8,410,892
Recapitulation:						
Serial Bonds	8,862,143	8,627,437	5,956,000	3,906,428	9,862,428	8,410,892
Bond Anticipation Notes	346,965	1,119,648	0	0	0	0
	<u>\$ 9,209,108</u>	<u>\$ 9,747,085</u>	<u>\$ 5,956,000</u>	<u>\$ 3,906,428</u>	<u>\$ 9,862,428</u>	<u>\$ 8,410,892</u>

(1) \$1,131,220 Water Fees
(2) \$120,316 Sewer Rent Fees
(3) \$39,708 Open Space Reserve; \$597,893 WP Hospital's portion of debt service fiscal charges and accounting losses.
(4) From \$200,000 Appropriation of Debt Service Fund Balance
(5) Does not include serial bonds advance refunded and

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2012**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding June 30, 2012	Fiscal Year 2012-2013		Balance Outstanding June 30, 2013
						Principal Payments	Interest Payments	
General Projects:								
Public Improvements	2004	\$ 1,312,000	3.00-4.50	2013	\$ 85,000	\$ 85,000	\$ 3,400	\$ 0
Public Improvements	2005	1,525,000	3.50-4.25	2014	136,143	66,206	4,936	69,937
Public Improvements	2006	3,224,000	4.00-4.25	2021	2,155,948	202,966	88,172	1,952,982
Public Improvements - R 2002 A & B	2007	12,470,000	4.00-5.00	2022	12,280,000	0	547,650	12,280,000
Public Improvements	2007	5,332,000	3.70-4.25	2027	4,354,668	218,967	178,493	4,135,701
Public Improvements-Series A	2008	3,210,000	3.375-4.00	2028	2,559,372	162,657	94,190	2,396,715
Public Improvements	2010	5,511,050	1.50-4.00	2030	5,093,692	213,377	171,563	4,880,315
Public Improvements (Refunding 2000, 2001B, 2002 A&B)	2010	5,595,000	2.00-4.00	2015	3,840,000	1,555,000	100,625	2,285,000
Public Improvements - R 2003	2011	2,254,242	2.00-5.00	2018	2,244,649	335,738	92,951	1,908,911
Public Improvements	2011	9,586,375	2.00-3.125	2027	9,586,375	418,114	345,031	9,168,261
Public Improvements (Certs & URA)	2011	6,945,000	2.00-3.125	2027	6,945,000	302,909	249,963	6,642,091
Public Improvements - R 2004 & 2005	2012	1,501,002	2.00-5.00	2025	1,501,002	15,664	43,003	1,485,338
Public Improvements (Cert & Capital)	2012 (1)	5,844,805	2.50-5.00 (2)	2027	5,844,805		162,200	5,844,805
		<u>64,310,474</u>			<u>56,626,654</u>	<u>3,576,598</u>	<u>2,082,177</u>	<u>53,050,056</u>
Open Space Fund:								
Public Improvements (Taxable)	2003	360,000	5.15	2014	72,000	36,000	3,708	36,000
Public Improvements	2005	1,850,000	3.50-4.25	2014	165,161	80,319	5,988	84,842
Public Improvements	2007	1,575,000	3.70-4.25	2027	1,286,309	64,680	52,724	1,221,629
Public Improvements - R 2005	2012	1,100,680	2.00-5.00	2025	1,100,680	13,575	34,768	1,087,105
		<u>4,885,680</u>			<u>2,624,150</u>	<u>194,574</u>	<u>97,188</u>	<u>2,429,576</u>
Library Fund:								
Public Improvements	2004	1,075,000	3.00-4.50	2013	59,000	59,000	2,360	0
Public Improvements	2005	2,700,000	3.50-4.25	2014	241,042	117,219	8,738	123,823
Public Improvements	2010	37,500	1.50-4.00	2030	34,660	1,452	1,167	33,208
Public Improvements	2011	806,625	2.00-3.125	2027	806,625	35,180	29,032	771,445
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	2,216,408	22,916	68,300	2,193,492
Public Improvements	2012 (1)	906,000	2.50-5.00 (2)	2027	906,000	0	22,650	906,000
		<u>7,741,533</u>			<u>4,263,735</u>	<u>235,767</u>	<u>132,247</u>	<u>4,027,968</u>
S/T		<u>76,937,687</u>			<u>63,514,539</u>	<u>4,006,939</u>	<u>2,311,612</u>	<u>59,507,600</u>

(1) Proposed Bond sale for spring 2012 (see next pages)

(2) Estimated

(continued)

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2012 (CONT'D)**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding June 30, 2012	Fiscal Year 2012-2013		Balance Outstanding June 30, 2013
						Principal Payments	Interest Payments	
Parking Projects:								
Public Improvements	2004	6,800,000	3.00-4.50	2013	256,000	256,000	10,240	0
Public Improvements	2005	200,000	3.50-4.25	2014	17,855	8,683	647	9,172
Public Improvements	2006	350,000	4.00-4.25	2021	234,052	22,034	9,573	212,018
Public Improvements	2007	1,237,500	3.70-4.25	2027	1,010,671	50,820	41,426	959,851
Public Improvements	2008	625,000	3.375-4.00	2028	498,320	31,670	18,340	466,650
Public Improvements-Series B	2008	18,750,000	4.00-4.375	2033	16,800,000	525,000	704,676	16,275,000
Public Improvements-Series C (Taxable)	2008	250,000	6.25-6.75	2033	210,000	10,000	13,750	200,000
Public Improvements	2010	1,326,000	1.50-4.00	2030	1,225,581	51,340	41,279	1,174,241
Public Improvements - R 2003	2011	839,803	2.00-5.00	2018	836,229	125,077	34,628	711,152
Public Improvements	2011	1,417,000	2.00-3.125	2027	1,417,000	61,803	51,000	1,355,197
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	4,258,463	14,942	122,866	4,243,521
Public Improvements	2012 (1)	2,954,250	2.50-5.00 (2)	2027	2,954,250	86,547	86,547	2,954,250
		<u>39,008,016</u>			<u>29,718,421</u>	<u>1,157,369</u>	<u>1,134,972</u>	<u>28,561,052</u>
Water Fund:								
Public Improvements	2004	1,500,000	3.00-4.50	2024	75,000	75,000	3,000	0
Public Improvements	2005	1,902,000	3.50-4.25	2025	169,799	82,573	6,155	87,226
Public Improvements	2006	2,700,000	4.00-4.25	2021	1,350,000	190,000	54,878	1,160,000
Public Improvements	2007	2,865,000	3.70-4.25	2027	2,415,000	120,000	98,988	2,295,000
Public Improvements-Series A	2008	1,000,000	3.375-4.00	2008	797,308	50,673	29,343	746,635
Public Improvements	2010	3,062,500	1.50-4.00	2030	2,830,575	118,574	95,338	2,712,001
Public Improvements - R (2001B)	2010	215,000	2.00-4.00	2015	140,000	35,000	3,425	105,000
Public Improvements - R (2003)	2011	198,897	2.00-5.00	2018	198,051	29,623	8,201	168,428
Public Improvements - R 2004 & R2005	2012	2,013,447	2.00-5.00	2025	2,013,447	17,903	61,471	1,995,544
Public Improvements	2012 (1)	2,043,000	2.50-5.00 (2)	2027	2,043,000	51,075	51,075	2,043,000
		<u>17,499,844</u>			<u>12,032,180</u>	<u>719,346</u>	<u>411,874</u>	<u>11,312,834</u>
Sewer Fund:								
Public Improvements	2007	500,000	3.70-4.25	2027	408,352	20,533	16,738	387,819
Public Improvements	2010	135,775	1.50-4.00	2030	125,492	5,257	4,227	120,235
Public Improvements - R 2003	2011	232,058	2.00-5.00	2018	231,071	34,562	9,569	196,509
Public Improvements	2011	275,000	2.00-3.125	2027	275,000	11,994	9,898	263,006
Public Improvements	2012 (1)	301,500	2.50-5.00 (2)	2027	301,500	7,538	7,538	301,500
		<u>1,444,333</u>			<u>1,341,415</u>	<u>72,346</u>	<u>47,970</u>	<u>1,269,069</u>
Total Serial Bonds:		\$ 134,889,880			\$ 106,606,555	\$ 5,956,000	\$ 3,906,428	\$ 100,650,555

(1) Proposed Bond sale for spring 2012 (see next pages)

(2) Estimated

PRO FORMA SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
June 30, 2012

Description General Fund	Authorization	Unissued	Original Issue	Projected Balance June 30, 2012	Projected Interest Rate	Fiscal Year 2012-2013		Balance Outstanding June 30, 2013
						Principal Payments	Interest Payments	
Tax Certiorari Payments FY 11-12	\$ 1,000,000	\$ 1,000,000	(1)	\$ 0	(1)	0	0	\$ 0
S/T Other	1,000,000	1,000,000		0		0	0	0
General Projects:								
Replacement of City's Telephone System	400,000	400,000		400,000				400,000
Fire Station Emergency Generators	226,125	226,125	(1)	0	(1)			0
Renovations to Fire Stations FY 11	100,500	100,500		100,500				100,500
Gedney Way Landfill 10-11	603,000	603,000		603,000				603,000
City Hall Electrical Study - Design	151,500	151,500		151,500				151,500
Gardella and Kittrell Pools - Design	202,000	202,000		202,000				202,000
City-wide Infrastructure Rep/Enhancements	116,150	116,150		116,150				116,150
Misc. Street Reconstruction FY 10-11	2,247,250	2,247,250	(1)	0	(1)			0
Rolling Stock Heavy-Duty 10-11	101,000	101,000	(1)	0	(1)			0
City Hall Roof Rehabilitation	252,500	252,500		252,500				252,500
Comprehensive Plan Update Ph. 1	363,600	363,600	(1)	0	(1)			0
Maple Ave. Storm Water Drain	454,400	454,400		454,400				454,400
Rolling Stock Heavy-Duty 11-12	1,851,330	1,851,330	(1)	0	(1)			0
Misc. Rec/Parks Projects	479,700	122,375	(2)	122,375				122,375
Central Computer Upgrade	55,500	55,500	(1)	0	(1)			0
Public Safety Building Leak Remediation	505,000	505,000		505,000				505,000
Misc. Storm Water Drains	505,000	505,000		505,000				505,000
Renovations to Fire Facilities FY 11-12	217,000	217,000		217,000				217,000
Gillie Park Imp-Design of Stairway	70,700	70,700		70,700				70,700
FY 11-12 Capital Improvement Program	10,403,000	10,403,000		0				10,403,000
S/T General Improvements	19,305,255	18,947,930		3,700,125		0	0	14,103,125
Library:								
Library Electrical Upgrades	502,000	502,000	(1)	0	(1)			0
Library Self-Check & Service Desk	127,000	127,000		127,000				127,000
Library Roof-Phase 2	404,000	404,000	(1)	0	(1)			0
Design-First Floor Library	162,000	162,000		162,000				162,000
FY 11-12 Capital Improvement Program	505,000	505,000		0				505,000
S/T Library Improvements	1,700,000	1,700,000		289,000		0	0	794,000

(1) Proposed \$12,049,055 Spring 2012 Bond Sale. See preceding pages

(2) Of this amount, \$286,625 was sold as a serial bond in September 2011 and \$70,700 was authorized for Gillie Park in the spring of 2012 (see below).

(continued)

PRO FORMA SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE (cont.)
June 30, 2012

Description	Authorization	Unissued	Original Issue	Projected Balance June 30, 2012	Projected Interest Rate	Fiscal Year 2012-2013		Balance Outstanding June 30, 2013
						Principal Payments	Interest Payments	
Parking:								
Library Garage Sprinkler System	904,500	904,500 (1)		298,500 (2)				298,500
Municipal Parking Structure Renovations 10-11	505,000	505,000 (1)		0 (1)				0
Chester-Maple Rehabilitation	757,500	757,500 (1)		0 (1)				0
Municipal Parking Lot Rehabilitation 10-11	202,000	202,000 (1)		0 (1)				0
Lex-Grove E & W Structural Rehabilitation	505,000	505,000 (1)		0 (1)				0
Transcenter Sprinkler System	378,750	378,750 (1)		0 (1)				0
Municipal Parking Lot Rehabilitation 11-12	404,000	404,000		404,000				404,000
Lyons Place Garage	17,250,000	17,250,000		17,250,000				17,250,000
S/T Parking Improvements	20,906,750	20,906,750	0	17,952,500		0	0	17,952,500
Water Fund:								
Dam Rehabilitation Phase III	600,000	600,000		600,000				600,000
Orchard Street Pump Station Upgrades	250,000	250,000 (3)		250,000				250,000
Water Transmission from CAPS	3,000,000	1,500,000		1,500,000				1,500,000
Replace/Reconstruct Various Water Lines	1,507,500	1,507,500 (1)		0 (1)				0
Storage Reservoir Replacement-Design	502,500	502,500		502,500				502,500
Dam Rehabilitation Phase II	404,000	404,000		0 (1)				0
Land Acquisition - Watershed	131,500	131,500 (1)		0 (1)				0
New Well Field	101,000	101,000		101,000				101,000
FY 11-12 Capital Improvement Program	6,667,000	6,667,000		0				6,667,000
S/T Water Fund	13,163,500	11,663,500	0	2,953,500		0	0	9,620,500
Sewer Fund:								
Miscellaneous Sanitary Sewer Reconstr. 09-10	301,500	301,500 (1)		0 (1)				0
Total Bond Anticipation Notes:	\$ 56,377,005	\$ 54,519,680	\$ 0	\$ 24,895,125		\$ 0	\$ 0	\$ 42,470,125

(1) Proposed \$12,049,055 Spring 2012 Bond Sale. See preceding pages

(2) Of this amount, \$606,000 will be sold in Spring 2012 Bond Sale

(3) \$250,000 to be rescinded upon receipt of grant proceeds

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SUPPLEMENTAL INFORMATION

CITY OF WHITE PLAINS, NEW YORK
DEMOGRAPHIC AND STATISTICAL FACTS
JUNE 30, 2011

Located in central Westchester, the City of White Plains, with a 2010 census population of 56,853, 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 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, 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 4,508 in 1890. In 1900 the population was 7,899 and 26,425 in 1910. White Plains became a city in 1916.

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 that many major corporations based in New York City relocated operations to White Plains. However, by the early 1990s, economic development had stagnated, hampered by a deep recession. In 2003 White Plains started the beginning of a new downtown development renaissance, and with the improving economy and healthy office leasing activity, White Plains entered the new millennium as the leading retail and office center in Westchester County. Construction began on a large parcel in the downtown area in 2005, known as Renaissance Square, which includes residential and hotel towers, each 40 stories tall featuring a luxury Ritz-Carlton hotel and more than 400 condominium units.

Despite it's modest size and population, White Plains is a regional center for business, retail, government and medical services. It's 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 neighbourhoods with a substantial open space character.

General Information			
Date of Incorporation	1916	Municipal Water Operations:	
Form of Government	Mayor-Council	Number of Metered Accounts	9,458
Area	9.79 Square Miles	Average Daily Consumption	8,300,000 (gallons)
Police Protection:		Miles of Water Mains	158.2
Number of Stations	1	Supply	New York City
Fire Protection:			Aqueduct, three
Number of Stations	7 (2 of which are equipped but not staffed)		City wells and two
			City reservoirs
Number of Fire Hydrants	2,050	Recreation and Culture:	
		Total Acres of Parks	230.7
Public Works:		Number of Parks and Recreation Facilities	23
Number of Street Lights	5,825	Number of Libraries	1
Miles of Paved City Streets	150	Number of Volumes	315,649
Miles of Sanitary Sewers	127.1		
Miles of Storm Water Drains	82.9		

CITY OF WHITE PLAINS, NEW YORK
DEMOGRAPHIC STATISTICS

<u>Fiscal Year</u>	<u>Population⁽¹⁾</u>	<u>Medium Age⁽¹⁾</u>	<u>Per Capita Income⁽¹⁾</u>	<u>Medium Family Income⁽¹⁾</u>	<u>Medium Household Income⁽¹⁾</u>	<u>Public School Enrollment⁽²⁾</u>	<u>Unemployment Rate⁽³⁾</u>
2010-11	56,853	39.2	\$ 43,732	\$ 93,691	\$ 72,909	7,301	6.1%
2009-10	53,077	38.1	33,825	71,891	58,545	7,113	6.7%

Sources: (1) 2000 U.S. Census Bureau and 2010 U.S. Census Bureau
(2) Annual School Census of the White Plains Board of Education
(3) New York State Department of Labor unemployment rate for the City of White Plains (not seasonally adjusted)

PRINCIPAL TAXPAYERS
MARCH 1, 2012

<u>Rank</u>	<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
1	Consolidated Edison	Public Utility	\$ 11,482,460	4.16 %
2	Westchester Mall LLC	Retail Outlet	11,079,450	4.02
3	44 South Broadway Property, LLC	Office Space Rental	4,270,000	1.54
4	White Plains Plaza	Office Space Rental	4,161,460	1.51
5	White Plains Galleria	Retail Outlet	4,056,000	1.47
6	Cali WP Realty Associates, LP	Real Estate Development	4,010,000	1.46
7	Gateway I Group, Inc.	Office Space Rental	3,425,000	1.24
8	Reckson Realty	Office Space Rental	2,911,800	1.06
9	LC Main Street, LLC	Real Estate Development	2,809,950	1.02
10	American Telephone & Telegraph	Public Utility	2,379,375	0.86
11	Westpark I, LLC	Office Space Rental	1,950,000	0.71
12	Verizon New York, Inc.	Public Utility	1,805,405	0.66
13	1185 Bank Street, LLC	Office Space Rental	1,750,000	0.64
14	HPT ING 2 Properties	Hotel	1,650,000	0.60
15	Caf West, LLC	Office Space Rental	1,650,000	0.60
16	Urstadt Biddle Properties, Inc.	Retail Outlet	1,400,000	0.51
17	Bryant Gardens Corp.	Cooperative Apartments	1,340,000	0.49
18	Bloomingdale's Inc.	Retail Outlet	1,300,000	0.47
19	707/709 Westchester	Office Space Rental	1,130,000	0.41
20	Reckson Operating	Office Space Rental	1,000,000	0.36
			<u>\$ 65,560,900</u>	23.79 %

Source: City of White Plains Assessor's Office.

**CITY OF WHITE PLAINS
CONSTITUTIONAL TAXING POWER
PRO FORMA PROJECTED AS OF JULY 1, 2012**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage</u>
	2012	\$ 7,992,963,477		
	2011	8,874,412,177		
	2010	10,042,688,239		
	2009	10,552,340,982		
	2008	<u>10,541,905,855</u>		
		<u>\$ 48,004,310,730</u>		
 Average Five Year Full Valuation		 <u>\$ 9,600,862,146</u>		
 Tax Limit 2%		 <u>\$ 192,017,243</u>	<u>\$ 682.56</u>	<u>\$ 100.00%</u>
 2012-13 Tax Levy ⁽¹⁾		 \$ 50,834,785	\$ 184.47	\$ 27.03%
Allowable Exclusions ⁽²⁾		<u>-10,567,034</u>	<u>-38.35</u>	<u>-5.62%</u>
Tax Levy Subject to Limit		<u>\$ 40,267,751</u>	<u>\$ 146.12</u>	<u>\$ 21.41%</u>
 Tax Margin		 <u>\$ 151,749,492</u>	<u>\$ 536.44</u>	<u>\$ 78.59%</u>

⁽¹⁾ Based upon Assessed Valuation of \$275,572,096 as certified by the Assessor on March 1, 2012 and adopted Tax Rate of \$184.47 per \$1,000 of assessed value.

⁽²⁾ Based upon projected 2012-13 debt payments less projected debt service fund balance at June 30, 2012.

<u>Year</u>	<u>Maximum Taxing Power</u>	<u>Tax Levy</u>	<u>Constitutional Tax Limit</u>	<u>Tax Limit Available</u>	<u>Percent Exhausted</u>
2011-12 \$	196,607,681 \$	48,985,980 \$	147,621,701 \$	98,635,721	24.92%
2010-11	203,514,970	47,210,932	156,304,038	109,093,106	23.20%
2009-10	195,263,275	44,795,451	150,467,824	105,672,373	22.94%
2008-09	182,550,281	42,794,228	139,756,053	96,961,825	23.44%
2007-08	168,203,474	41,145,849	127,057,625	85,911,776	24.46%
2006-07	152,088,226	39,281,812	112,806,414	73,524,602	25.83%
2005-06	134,411,315	37,192,306	97,219,009	60,026,703	27.67%
2004-05	117,547,080	35,833,139	81,713,941	45,880,802	30.48%
2003-04	92,279,012	33,077,174	59,201,838	26,124,664	35.84%
2002-03	78,824,235	30,924,005	47,900,230	16,976,225	39.23%

**CITY OF WHITE PLAINS
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	
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
2010-11	167.82	534.63	112.97	17.13 (1) 18.94 (2)	10.50	140.60 142.41	843.05 844.86
2009-10	157.06	515.15	110.88	15.95 (1) 18.44 (2)	10.17	137.00 139.49	809.21 811.70
2008-09	147.47	503.01	102.80	14.51 (1) 17.53 (2)	9.82	127.13 130.15	777.61 780.63
2007-08	141.93	474.62	93.22	12.96 (1) 15.75 (2)	10.15	116.33 119.12	732.88 735.67
2006-07	132.64	443.77	88.89	10.32 (1) 13.29 (2)	10.24	109.45 112.42	685.86 688.83
2005-06	123.05	410.45	86.10	9.82 (1) 12.43 (2)	10.28	106.20 12.43	639.70 545.93
2004-05	117.61	375.30	82.26	8.73 (1) 10.75 (2)	9.75	100.74 102.76	593.65 595.67
2003-04	104.31	349.03	62.88	7.80 (1) 9.39 (2)	8.60	79.28 80.87	532.62 534.21
2002-03	97.00	326.53	54.36	7.04 (1) 9.38 (2)	7.86	69.26 71.60	492.79 495.13
2001-02	91.48	300.71	54.99	7.36 (1) 9.82 (2)	8.16	70.51 72.97	462.70 465.16
2000-01	91.48	278.59	59.68	7.29 (1) 11.14 (2)	8.30	75.27 79.12	445.34 449.19
1999-00	89.15	258.81	61.48	7.57 (1) 11.34 (2)	8.34	77.39 81.16	425.35 429.12
1998-99	86.90	242.51	64.17	7.60 (1) 12.53 (2)	8.20	79.97 84.90	409.38 414.31

(1) Bronx Valley District
(2) Mamaroneck District

City of White Plains	
Office of State Comptroller Tax Levy Cap Reporting Form	
Fiscal Year Ended June 30, 2013	
Taxing Entity Name: City of White Plains	
Entity Class: City	
County: Westchester	
Please input your data below. NOTE: If your local government will have different responsibilities in the coming fiscal year due to transfer of functions from one local government to another, consolidation with other local governments, dissolution of your local government or another local government, or if your local governments will be entirely new or dissolved in the coming fiscal year, please contact the Comptroller's Office for guidance. (Click here for email, or call (518) 473-0006)	
Tax Levy Cap Elements	
	Amount
1. a. Real property tax levy for current fiscal year	\$ 48,985,900
b. BID special assessment levy for current fiscal year	665,000
Total real property tax levy for current fiscal year	49,650,900
2. Tax base growth factor	1.0041
3. Plus PILOTS receivable in current fiscal year	3,084,325
4. Less PILOTS receivable in forthcoming fiscal year (enter as negative number)	(3,320,357)
5. Tax levy necessary for expenditures resulting from court orders or judgments resulting from tort actions in current fiscal year	-
6. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	
a. State and Local Employees' Retirement System (ERS)	219,080
b. Police and Fire Retirement System (PRs)	828,474
c. Teachers' Retirement System (TRS)	-
7. Transfer of local government function(s) (as determined by OSC):	
a. Costs	-
b. Savings	-

City of White Plains	
Office of State Comptroller Tax Levy Cap Reporting Form	
Fiscal Year Ended June 30, 2013	
Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Adjustments and Exclusions	
8. a. Real property tax levy current fiscal year	\$ 48,985,900
b. BID special assessment levies current fiscal year	665,000
Total taxes levied current fiscal year	49,650,900
9. Tax Base Growth Factor	1.0041
	49,854,469
10. Add PILOTS receivable current fiscal year	3,084,325
	52,938,794
11. Allowable levy growth factor	1.0200
	53,997,570
12 . Less PILOTS receivable forthcoming fiscal year	(3,320,357)
13. Total Levy Limit Before Adjustments/Exclusions	\$ 50,677,213
Adjustments for Transfer of Local Government Functions	
14. Costs incurred from transfer of local government functions	\$ -
15. Savings realized from transfer of local government functions	-
16. Total Adjustments	\$ -
17. Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$ 50,677,213
Exclusions	
18. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy	\$ -
19 . 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	219,080
b. PFRS	828,474
c. TRS	-
20. Total Exclusions	\$ 1,047,554
21. Tax Levy Limit, Adjusted for Transfers, Plus Exclusions	\$ 51,724,767
22. a. Proposed real property tax levy	\$ 50,834,785
b. Proposed BID special assessments	665,000
22. Proposed Total Real Property Tax Levy	\$ 51,499,785
23. Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$ 224,982
24. Do you plan to override the cap in the forthcoming year?	Y/N
Total taxes levied current fiscal year	49,650,900
102% total taxes levied current fiscal year	50,643,918
Tax levy limit forthcoming fiscal year	51,724,767
Tax levy limit forthcoming fiscal year less total taxes levied current fiscal year	2,073,867
Tax levy limit forthcoming fiscal year as percent of total taxes levied current fiscal year	4.18%

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

Fiscal Year	Property Tax Levy	Collected		Uncollected	
		Amount	Percent	Amount	Percent
2010-11	\$47,210,932	\$46,801,722	99.13%	\$409,210	0.87%
2009-10	44,795,451	43,824,962	97.83%	970,489	2.17%
2008-09	42,794,228	42,430,049	99.15%	364,179	0.85%
2007-08	41,145,849	40,802,400	99.17%	343,449	0.83%
2006-07	39,281,812	39,107,050	99.56%	174,762	0.44%
2005-06	37,192,306	36,342,557	97.72%	849,749	2.28%
2004-05	35,833,139	35,128,929	98.03%	704,210	1.97%
2003-04	33,077,177	32,674,496	98.78%	402,681	1.22%
2002-03	30,924,005	30,667,049	99.17%	256,956	0.83%
2001-02	29,129,488	29,006,844	99.58%	122,644	0.42%
2000-01	29,003,245	28,958,600	99.85%	44,645	0.15%

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2010 - June 30, 2011.

**CITY OF WHITE PLAINS
QUARTERLY SALES TAX RECEIPTS
UNRESTRICTED FUNDS**

Month	2006-2007	05-06 Variance Over / (Under)	2007-2008*	06-07 Variance Over / (Under)	2008-2009	07-08 Variance Over / (Under)	2009-2010	08-09 Variance Over / (Under)	2010-2011**	09-10 Variance Over / (Under)	2011-2012	Variance Over / (Under) 10-11
July	\$ 3,255,057	4.6%	\$ 3,198,523	-1.7%	\$ 3,938,114	23.1%	\$ 3,431,350	-12.9%	\$ 3,345,663	-2.5%	\$ 3,510,417	4.9%
August	3,092,183	4.8%	3,306,027	6.9%	3,931,818	18.9%	3,474,630	-11.6%	3,394,885	-2.3%	3,486,543	2.7%
September	3,690,460	-14.3%	4,413,257	19.6%	4,606,799	4.4%	3,390,776	-26.4%	4,138,621	22.1%	4,506,575	8.9%
	<u>10,037,700</u>	-3.2%	<u>10,917,807</u>	8.8%	<u>12,476,731</u>	14.3%	<u>10,296,756</u>	-17.5%	<u>10,879,169</u>	5.7%	<u>11,503,535</u>	5.7%
October	3,547,030	6.3%	3,536,261	-0.3%	3,825,204	8.2%	4,582,639	19.8%	4,022,113	-12.2%	3,680,045	-8.5%
November	3,355,524	-1.1%	3,730,621	11.2%	3,773,552	1.2%	3,712,175	-1.6%	3,603,356	-2.9%	3,598,381	-0.1%
December	5,036,810	23.2%	4,574,403	-9.2%	4,287,435	-6.3%	3,024,009	-29.5%	5,117,442 (1)	69.2%	4,440,492	-13.2%
	<u>11,939,364</u>	10.4%	<u>11,841,285</u>	-0.8%	<u>11,886,191</u>	0.4%	<u>11,318,823</u>	-4.8%	<u>12,742,911</u>	12.6%	<u>11,718,918</u>	-8.0%
January	3,966,526	-5.9%	4,124,904	4.0%	4,460,803	8.1%	4,093,155	-8.2%	4,235,851 (2)	3.5%	4,222,624	-0.3%
February	3,316,928	1.8%	3,531,816	6.5%	3,647,477	3.3%	3,378,947	-7.4%	3,367,819	-0.3%	3,742,587	11.1%
March	4,863,602	26.2%	3,561,246	-26.8%	3,366,354	-5.5%	3,724,876	10.7%	3,923,160	5.3%	3,676,370	-6.3%
	<u>12,147,056</u>	7.2%	<u>11,217,966</u>	-7.6%	<u>11,474,634</u>	2.3%	<u>11,196,978</u>	-2.4%	<u>11,526,630</u>	2.9%	<u>11,641,581</u>	1.0%
April	3,146,526	0.7%	3,279,262	4.2%	3,327,940	1.5%	3,351,743	0.7%	3,468,304	3.5%	3,682,337	6.2%
May	3,156,770	4.5%	3,411,646	8.1%	3,319,821	-2.7%	3,295,841	-0.7%	3,394,354	3.0%	2,950,597	-13.1%
June	4,425,892	37.0%	4,794,423 *	8.3%	3,883,547	-19.0%	3,666,391 **	-5.6%	4,482,879	22.3%		
	<u>10,729,188</u>	14.5%	<u>11,485,331</u>	7.0%	<u>10,531,308</u>	-8.3%	<u>10,313,975</u>	-2.1%	<u>11,345,537</u>	10.0%		
Total	\$ 44,853,308	7.1%	\$ 45,462,389	1.4%	\$ 46,368,864	2.0%	\$ 43,126,532	-7.0%	\$ 46,494,447	7.8%	\$ 41,496,968	

Tax Stabilization & Reserve Fund

\$407,377

\$5,008,606

\$4,610,775

* New Rate of 8.25% effective 06/01/2008

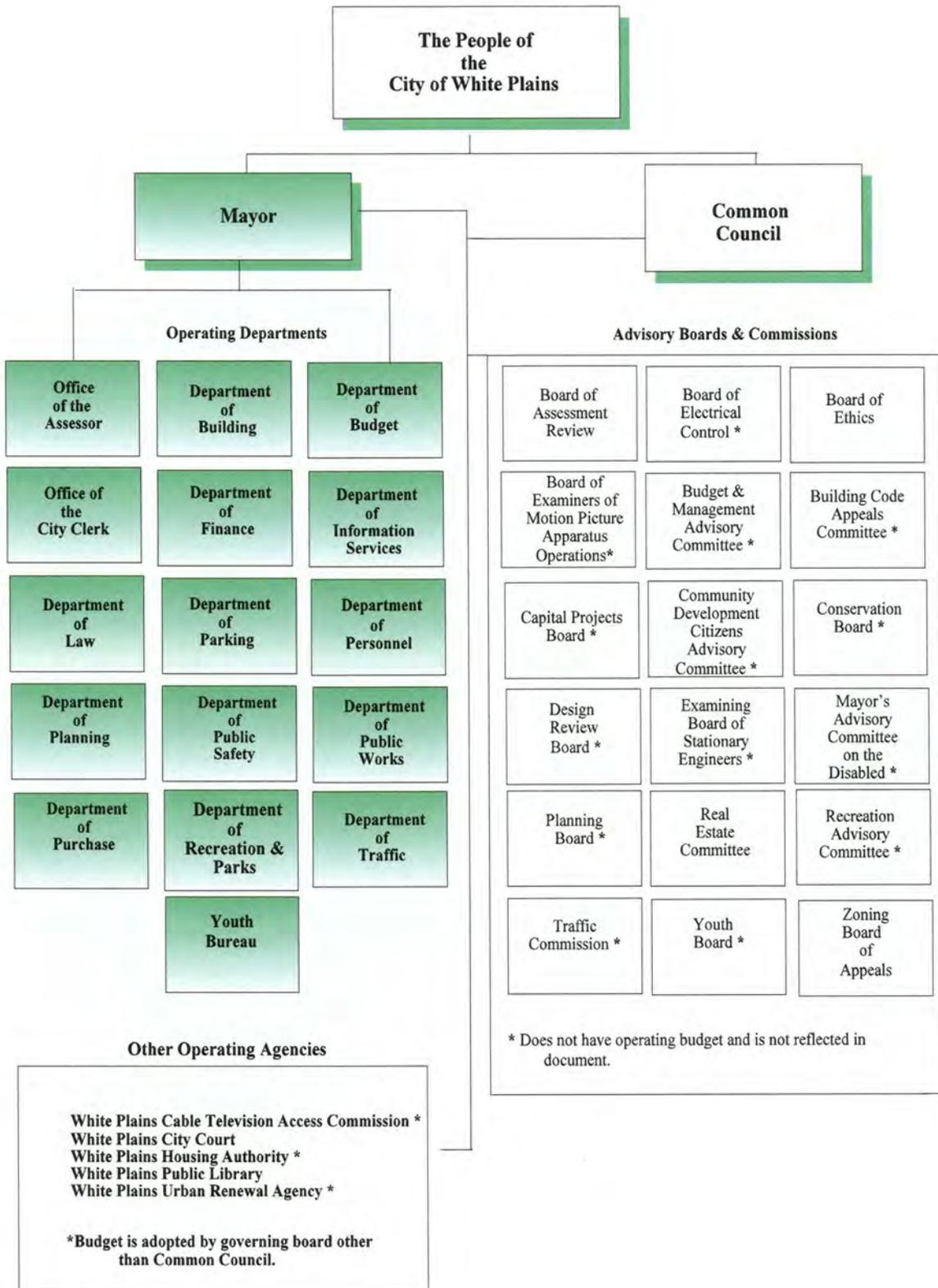
** New Rate of 8.5% effective 06/01/2010; new .25% dedicated to Tax Stabilization & Reserve Fund

(1) Recapture of Sales Tax from LC Main (221 Main Street) \$604,866

(2) Recapture of Sales Tax from LC Main (221 Main Street) \$812,138

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Organization Chart



**CITY OF WHITE PLAINS
FULL TIME PERSONNEL SUMMARY**

DEPARTMENT	2008-09 ADOPTED BUDGET	2009-10 ADOPTED BUDGET	2010-11 ADOPTED BUDGET	2011-12 ADOPTED BUDGET	2012-13 ADOPTED BUDGET
GENERAL FUND:					
Council and Boards:					
Common Council	6	6	6	6	6
Zoning Board of Appeals	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
S/T	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
General Government:					
Office of the Mayor	6	5	6	6	6
City Clerk Office	7	7	7	6	6
Law Department	9	9	10	10	10
Assessor Office	7	7	6	6	6
Finance Department	18	18	15	16	16
Information Services	10	10	10	8	8
Budget Department	5	4	5	5	5
Purchase Department	6	6	6	6	5
Planning Department	10	9	9	9	8
Building Department	24	21	22	22	20
Traffic Department	12	12	11	10	10
Personnel Department	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>5</u>
S/T	<u>121</u>	<u>115</u>	<u>114</u>	<u>110</u>	<u>105</u>
Public Works:					
Bureau of Administration	15	15	14	14	13
Bureau of Engineering	19	19	15	14	14
Bureau of Building Maint.	24	24	22	20	19
Bureau of Garage and Shop	21	21	21	21	21
Bureau of Storm Water	10	10	2	2	2
Bureau of Highways	73	73	73	72	72
Bureau of Sanitation	<u>78</u>	<u>72</u>	<u>72</u>	<u>70</u>	<u>68</u>
S/T	<u>240</u>	<u>234</u>	<u>219</u>	<u>213</u>	<u>209</u>
Public Safety:					
Public Safety Administration	6	6	5	4	4
Fire Department	171	171	171	161	161
Police Department	<u>254</u>	<u>253</u>	<u>250</u>	<u>237</u>	<u>237</u>
S/T	<u>431</u>	<u>430</u>	<u>426</u>	<u>402</u>	<u>402</u>
Community Services:					
Recreation & Parks	19	19	18	18	16
Service Office	2	1	1	0	0
Youth Bureau	<u>18</u>	<u>18</u>	<u>18</u>	<u>17</u>	<u>15</u>
S/T	<u>39</u>	<u>38</u>	<u>37</u>	<u>35</u>	<u>31</u>
Parking Department:					
Parking Administration	8	8	8	7	6
Parking Maintenance	56	53	51	50	46
Parking Enforcement/Violations	<u>42</u>	<u>38</u>	<u>37</u>	<u>37</u>	<u>38</u>
S/T	<u>106</u>	<u>99</u>	<u>96</u>	<u>94</u>	<u>90</u>
TOTAL GENERAL FUND	<u>944</u>	<u>923</u>	<u>899</u>	<u>861</u>	<u>844</u>
Library Fund	<u>44</u>	<u>44</u>	<u>43</u>	<u>42</u>	<u>40</u>
Self Insurance Fund	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Sewer Rent Fund	<u>0</u>	<u>0</u>	<u>8</u>	<u>8</u>	<u>8</u>
Water Fund	<u>26</u>	<u>26</u>	<u>30</u>	<u>29</u>	<u>29</u>
TOTAL AUTHORIZED PERSONNEL	<u>1,015</u>	<u>994</u>	<u>982</u>	<u>942</u>	<u>923</u>

**CITY OF WHITE PLAINS
SUMMARY ANALYSIS OF STAFFING
FISCAL YEAR 2012-2013
ADOPTED BUDGET vs PRIOR FISCAL YEARS**

TOTAL STAFFING

	AUTH.	FILL	VAC.	% VAC.
Adopted Budget	923	857	66	7.2%
12/31/11	942	852	90	9.6%
06/30/11	978	866	112	11.5%
06/30/10	986	882	104	10.5%
06/30/09	1,015	969	46	4.5%
06/30/08	1,013	972	41	4.0%

STAFFING BY FUND

	GENERAL FUND		LIBRARY FUND		SEWER RENT FUND		WATER FUND		SELF INS. FUND	
	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL
Adopted Budget	844	783	40	35	8	8	29	29	2	2
12/31/11	861	778	42	35	8	8	29	29	2	2
06/30/11	895	792	43	35	8	8	30	29	2	2
06/30/10	912	813	43	38	0	0	30	30	1	1
06/30/09	944	902	44	40	0	0	26	26	1	1
06/30/08	942	906	44	39	0	0	26	26	1	1

STAFFING BY FUNCTION

	GENERAL GOV'T			PUBLIC WORKS			PUBLIC SAFETY			COMMUNITY SERVICES		
	Auth.	Fill	Vac.	Auth	Fill	Vac.	Auth.	Fill	Vac.	Auth.	Fill	Vac.
Adopted Budget	204	184	20	246	231	15	402	379	23	71	63	8
12/31/11	213	184	29	250	230	20	402	377	25	77	61	16
06/30/11	217	191	26	257	231	26	425	380	45	79	64	15
06/30/10	221	195	26	257	234	23	428	387	41	80	66	14
06/30/09	235	216	19	266	255	11	431	422	9	83	76	7
06/30/08	233	219	14	266	260	6	431	418	13	83	75	8

**CITY OF WHITE PLAINS
GENERAL FUND SUMMARY
SALARIES AND WAGES**

Fiscal Year	Total Salaries & Wages	FY Change	Full-time	% of Total	Other than Full-time Salaries & Wages				% of Total
					Overtime	Part-time	Other (1)	Total	
2012-13 (Adopted)	\$ 70,005,677	1.2%	\$ 64,408,359	92.0%	\$ 3,038,100	\$ 2,286,549	\$ 272,669	\$ 5,597,318	8.0%
2011-12 (12/31/11)	69,198,603	-0.7%	63,818,784	92.2%	2,871,008	2,236,142	272,669	5,379,819	7.8%
2010-11	69,655,133	-4.1%	64,332,648	92.4%	2,880,607	2,169,124	272,754	5,322,485	7.6%
2009-10	72,632,919	-0.3%	68,272,383	94.0%	2,058,231	2,029,550	272,755	4,360,536	6.0%
2008-09	72,839,398	1.3%	67,816,381	93.1%	2,865,369	1,916,104	241,544	5,023,017	6.9%
2007-08	71,934,590	5.3%	66,177,249	92.0%	3,372,802	2,141,344	243,195	5,757,341	8.0%
2006-07	68,287,714	4.0%	62,746,368	91.9%	3,351,711	1,961,254	228,381	5,541,346	8.1%
2005-06	65,633,437	5.9%	60,059,357	91.5%	3,552,699	1,780,863	240,518	5,574,080	8.5%
2004-05 (2)	61,976,886	9.5%	56,695,165	91.5%	3,355,546	1,667,820	258,355	5,281,721	8.5%
2003-04	56,611,870	6.9%	51,071,345	90.2%	3,675,076	1,637,330	228,119	5,540,525	9.8%
2002-03	52,939,895	5.6%	48,344,888	91.3%	2,763,103	1,632,383	199,521	4,595,007	8.7%

(1) Includes Election Officers (thru 2006), 207-A Payments and Pensioners Payments.

(2) Includes new City Parking Department.

SUMMARY OF NEGOTIATED WAGE SETTLEMENTS

<u>F/Y</u>	<u>CSEA</u>	<u>Police</u>	<u>Fire</u>	<u>Teamsters</u>
2012-13	2.00%	*	*	**
2011-12	0.00%	*	*	**
2010-11	0.00%	*	*	0.00%
2009-10	4.00%	4.00%	4.00%	4.00%
2008-09	3.75%	3.75%	3.75%	3.75%
2007-08	4.00%	4.00%	4.00%	4.00%
2006-07	4.00%	4.00%	4.00%	4.00%
2005-06	4.00%	4.00%	4.00%	4.00%
2004-05	4.00%	4.00%	4.00%	4.00%
2003-04	3.75%	3.75%	3.75%	3.75%

* Contract expired 06/30/2010

** Contract expired 06/30/2011

**CITY OF WHITE PLAINS
FRINGE BENEFIT RATES**

NEW YORK STATE RETIREMENT SYSTEMS

	<u>Pension Year Ending</u>	<u>No. of Employees</u>	<u>Salary Base (1)</u>	<u>Gross Contribution</u>	<u>Composite Percentage Rates</u>
<u>EMPLOYEES:</u>	03/31/12	565	\$37,415,138	\$5,827,839	15.58 %
	03/31/11	593	38,362,370	3,955,963	10.30
	03/31/10	597	41,978,109	2,975,186	7.09
	03/31/09	611	40,003,254	3,267,070	8.17
	03/31/08	625	38,958,507	3,568,193	9.16
	03/31/07	631	37,218,815	3,587,602	9.64
	03/31/06	604	36,138,782	4,515,386	12.49
	03/31/05	603	31,474,976	3,793,225	12.10
	03/31/04	600	28,176,893	1,374,693	4.88
	03/31/03	591	27,382,475	334,539	1.22
<u>POLICE & FIRE:</u>	03/31/12	349	\$36,849,244	\$7,377,743	20.02 %
	03/31/11	345	37,831,569	6,424,475	16.90
	03/31/10	373	36,252,597	4,832,609	13.33
	03/31/09	381	35,721,366	5,381,586	15.07
	03/31/08	380	32,970,785	4,762,007	14.44
	03/31/07	364	32,162,474	4,932,065	15.33
	03/31/06	367	30,256,991	4,295,291	14.20
	03/31/05	364	29,284,489	4,660,625	15.90
	03/31/04	369	26,539,215	1,220,869	4.60
	03/31/03	349	26,445,188	21,188	0.10

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

**CITY OF WHITE PLAINS
FRINGE BENEFIT RATES**

MONTHLY PREMIUM

<u>Health Insurance*</u>	<u>Individual</u>	<u>% Incr.</u>	<u>Family</u>	<u>Incr.</u>
January 1, 2013 (Estimate)	\$769.77	8.0%	\$1,687.82	8.0%
January 1, 2012	712.75	2.7%	1,562.80	3.2%
January 1, 2011	693.92	13.3%	1,513.92	13.7%
January 1, 2010	612.34	2.3%	1,330.93	3.8%
January 1, 2009	598.58	1.0%	1,282.17	1.9%
January 1, 2008	592.38	4.9%	1,258.78	5.1%
January 1, 2007	564.84	6.6%	1,198.07	6.4%
January 1, 2006	529.76	10.7%	1,126.19	11.1%
January 1, 2005	478.49	9.2%	1,013.68	9.6%
January 1, 2004	438.15	13.8%	924.74	14.0%

*New York State Plan (Non-Medicare)

<u>Social Security</u>	<u>Rate</u>	<u>Maximum Salary Subject to Withholding</u>
2013 **	6.2% 1.45%	\$113,500 No Limit
2012	6.2% 1.45%	\$110,100 No Limit
2011	6.2% 1.45%	\$106,800 No Limit
2010	6.2% 1.45%	\$106,800 No Limit
2009	6.2% 1.45%	\$106,800 No Limit
2008	6.2% 1.45%	\$102,000 No Limit
2007	6.2% 1.45%	\$97,500 No Limit
2006	6.2% 1.45%	\$94,200 No Limit
2005	6.2% 1.45%	\$90,000 No Limit
2004	6.2% 1.45%	\$87,900 No Limit

**Estimated

**CITY OF WHITE PLAINS
FULL TIME SALARY SCHEDULES**

CATEGORY	SALARY
Elected Officials	
Mayor	\$ 145,881
Common Council Member (President's Stipend)	38,971
Common Council Member	36,471
<hr/>	
Appointed Officials	
Assessor	129,540
Commissioner of Building	144,330
Deputy Commissioner of Building	128,520
Budget Director	0
Deputy Budget Director	0
City Clerk	103,020
Deputy City Clerk	0
Corporation Counsel	193,800
Chief Deputy Corporation Counsel	161,160
Deputy Corporation Counsel	154,020
Chief of Staff	0
Commissioner of Finance	173,000
Deputy Commissioner of Finance	132,090
Director of Information Services	132,600
Library Director	143,820
Personnel Officer	151,980
Deputy Personnel Officer	85,000
Physician	50,490
Commissioner of Parking	149,940
Deputy Commissioner of Parking	125,000
Commissioner of Planning	165,240
Deputy Commissioner of Planning	122,400
Commissioner of Public Safety	180,022
Commissioner of Public Works	173,400
Deputy Commissioner of Public Works #1	140,760
Deputy Commissioner of Public Works #2	128,010
Commissioner of Purchase	113,220
Commissioner of Recreation & Parks	140,234
Deputy Commissioner of Recreation & Parks	120,774
Commissioner of Traffic	131,580
Director of Youth Bureau	125,460
Deputy Youth Bureau Director	0

CITY OF WHITE PLAINS FULL TIME SALARY SCHEDULES

CATEGORY/ BARGAINING UNIT	GRADE	MINIMUM	MAXIMUM
Managerial/ Confidential	1	\$ 36,309	\$ 47,612
	2	37,800	49,561
	3	40,195	52,033
	4	41,424	54,436
	5	43,337	57,041
	6	44,572	59,082
	7	46,726	62,172
	8	49,270	65,643
	9	52,331	70,187
	10	56,463	75,521
	11	60,132	80,404
	12	64,688	86,960
	13	69,264	93,601
	14	73,903	99,965
	15	78,564	106,363
	16	83,186	112,933
	17	90,998	122,908
	18	99,098	132,794
	19	107,105	143,049
	20	115,174	154,287
		Fire Chief	163,362
	Police Chief	163,362	
	Asst. Police Chief	149,564	
CSEA	1	35,580	46,665
	2	37,038	48,570
	3	39,384	50,988
	4	40,594	53,350
	5	45,156	55,896
	5P	43,380	55,884
	6	43,678	57,909
	6P	44,515	57,909
	7	45,786	60,934
	7a	46,723	61,901
	8	48,279	64,334
	8P	48,765	64,334
	8Q	50,286	66,039
	9	51,289	68,785
	9P	51,636	68,798
	10	55,341	74,021
	11	58,934	78,805
	12	63,395	85,238
	13	67,892	91,742
	14	72,425	97,982
15	76,995	104,250	
16	81,533	110,697	
17	89,193	120,471	
18	97,139	130,167	
19	104,990	140,221	
20	112,899	151,240	
	School Cross. Gd.	12,337	12,704
PBA	Police	55,152	86,372
	Sergeant	98,428	102,715
	Lieutenant	113,192	118,070
	Captain	130,171	135,728
PFFA	Fire Fighter	54,965	86,179
	Lieutenant	98,208	102,486
PFFA Deputies	Deputy Chief	129,880	135,425
Teamsters	Sanit. Worker	41,297	60,142
	Sanitation Driver	58,938	64,673
	Sanitation Leader	65,454	72,509

**ADOPTED
BUDGET
ORDINANCES**

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**AN ORDINANCE ADOPTING THE TAX BUDGET FOR GENERAL FUND FOR THE
FISCAL YEAR COMMENCING ON THE FIRST DAY OF JULY 2012,
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2013.**

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 2012 and terminating at midnight on the thirtieth day of June 2013, pursuant to the Charter of The City of White Plains, Chapter 356 of the Laws of 1915, as amended:

COUNCILS AND BOARDS

Code 1100 - COMMON COUNCIL			
1.000 - Salaries and Wages	\$	221,326	
2.000 - Employee Benefits		119,582	
3.000 - Materials and Supplies		41,400	
4.000 - Direct Costs		800	
9.990 - 001 Reserve for Financing		2,463,021	
9.990 - 002 Position Control		<u>0</u>	2,846,129
Code 1200 - CITY COURT			
2.000 - Employee Benefits		2,500	
3.000 - Materials and Supplies		16,125	
4.000 - Direct Costs		<u>7,110</u>	25,735
Code 1300 - BOARD OF ASSESSMENT REVIEW			
1.000 - Salaries and Wages		15,175	
2.000 - Employee Benefits		1,992	
3.000 - Materials and Supplies		1,085	
4.000 - Direct Costs		<u>300</u>	18,552
Code 1400 - ZONING BOARD OF APPEALS			
1.000 - Salaries and Wages		61,109	
2.000 - Employee Benefits		37,267	
3.000 - Materials and Supplies		<u>1,130</u>	99,506
Code 1500 - REAL ESTATE COMMITTEE			
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		<u>4,500</u>	5,000
Code 1800 - BOARD OF ETHICS			
4.000 - Direct Costs			300
Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD			
1.000 - Salaries and Wages		8,000	
2.000 - Employee Benefits		925	
9.000 - Other Financial Uses		<u>1,615</u>	<u>10,540</u>
TOTAL COUNCIL AND BOARDS			<u>3,005,762</u>

GENERAL GOVERNMENT

Code 2100 - OFFICE OF THE MAYOR			
1.000 - Salaries and Wages	495,908		
2.000 - Employee Benefits	224,001		
3.000 - Materials and Supplies	23,550		
4.000 - Direct Costs	<u>6,000</u>	749,459	
Code 2200 - CITY CLERK			
1.000 - Salaries and Wages	363,281		
2.000 - Employee Benefits	188,034		
3.000 - Materials and Supplies	19,650		
4.000 - Direct Costs	75,875		
5.000 - Equipment	<u>425</u>	647,265	
Code 2300 - LAW			
1.000 - Salaries and Wages	1,172,695		
2.000 - Employee Benefits	445,795		
3.000 - Materials and Supplies	63,300		
4.000 - Direct Costs	<u>475,400</u>	2,157,190	
Code 2400 - ASSESSOR			
1.000 - Salaries and Wages	428,196		
2.000 - Employee Benefits	195,905		
3.000 - Materials and Supplies	31,085		
4.000 - Direct Costs	4,900		
5.000 - Equipment	<u>2,400</u>	662,486	
Code 2500 - FINANCE DEPARTMENT			
1.000 - Salaries and Wages	1,237,869		
2.000 - Employee Benefits	8,984,662		
3.000 - Materials and Supplies	52,425		
4.000 - Direct Costs	7,906,663		
5.000 - Equipment	6,400		
6.000 - Other Debt	693,112		
9.000 - Other Financial Uses	<u>8,055,357</u>	26,936,488	
Code 2520 - BUDGET DEPARTMENT			
1.000 - Salaries and Wages	250,414		
2.000 - Employee Benefits	60,776		
3.000 - Materials and Supplies	13,725		
4.000 - Direct Costs	550		
5.000 - Equipment	800		
9.000 - Other Financial Uses	<u>438,000</u>	764,265	
Code 2530 - INFORMATION SERVICES			
1.000 - Salaries and Wages	709,095		
2.000 - Employee Benefits	308,088		
3.000 - Materials and Supplies	286,775		
4.000 - Direct Costs	163,000		
5.000 - Equipment	<u>44,600</u>	1,511,558	
Code 2590 - PURCHASE DEPARTMENT			
1.000 - Salaries and Wages	393,835		
2.000 - Employee Benefits	189,536		
3.000 - Materials and Supplies	<u>6,550</u>	589,921	

Code 2600 - PLANNING DEPARTMENT		
1.000 - Salaries and Wages	640,826	
2.000 - Employee Benefits	264,745	
3.000 - Materials and Supplies	11,750	
4.000 - Direct Costs	<u>97,500</u>	1,014,821
Code 2700 BUILDING DEPARTMENT		
1.000 - Salaries and Wages	1,742,096	
2.000 - Employee Benefits	776,833	
3.000 - Materials and Supplies	272,449	
4.000 - Direct Costs	16,400	
5.000 - Equipment	<u>4,560</u>	2,812,338
Code 2800 - TRAFFIC DEPARTMENT		
1.000 - Salaries and Wages	722,392	
2.000 - Employee Benefits	351,229	
3.000 - Materials and Supplies	218,259	
4.000 - Direct Costs	19,175	
5.000 - Equipment	<u>20,000</u>	1,331,055
Code 2900 - PERSONNEL DEPARTMENT		
1.000 - Salaries and Wages	505,571	
2.000 - Employee Benefits	209,057	
3.000 - Materials and Supplies	15,903	
4.000 - Direct Costs	50,132	
5.000 - Equipment	<u>1,500</u>	<u>782,163</u>
TOTAL GENERAL GOVERNMENT		<u>39,959,009</u>

PUBLIC WORKS

Code 3010 - PUBLIC WORKS ADMINISTRATION		
1.000 - Salaries and Wages	1,149,657	
2.000 - Employee Benefits	458,567	
3.000 - Materials and Supplies	30,981	
4.000 - Direct Costs	53,495	
5.000 - Equipment	<u>1,600</u>	1,694,300
Code 3100 - BUREAU OF ENGINEERING		
1.000 - Salaries and Wages	1,487,674	
2.000 - Employee Benefits	663,407	
3.000 - Materials and Supplies	27,314	
4.000 - Direct Costs	7,284	
5.000 - Equipment	<u>1,000</u>	2,186,679
Code 3200 - BUREAU OF BUILDING MAINTENANCE		
1.000 - Salaries and Wages	1,263,121	
2.000 - Employee Benefits	629,068	
3.000 - Materials and Supplies	894,645	
4.000 - Direct Costs	502,550	
5.000 - Equipment	<u>8,210</u>	3,297,594
Code 3300 - BUREAU OF GARAGE AND SHOP		
1.000 - Salaries and Wages	1,387,092	
2.000 - Employee Benefits	714,878	
3.000 - Materials and Supplies	127,357	
4.000 - Direct Costs	5,400	
5.000 - Equipment	<u>7,910</u>	2,242,637

Code 3500 - BUREAU OF STORM WATER			
1.000 - Salaries and Wages	103,495		
2.000 - Employee Benefits	56,609		
3.000 - Materials and Supplies	20,915		
4.000 - Direct Costs	<u>55,000</u>	236,019	
Code 3600 - BUREAU OF HIGHWAYS			
1.000 - Salaries and Wages	3,687,903		
2.000 - Employee Benefits	1,862,468		
3.000 - Materials and Supplies	3,092,423		
4.000 - Direct Costs	189,719		
5.000 - Equipment	<u>2,248</u>	8,834,761	
Code 3601 - BUREAU OF PARKS MAINTENANCE			
1.000 - Salaries and Wages	939,889		
2.000 - Employee Benefits	443,458		
3.000 - Materials and Supplies	369,467		
4.000 - Direct Costs	74,930		
5.000 - Equipment	<u>6,242</u>	1,833,986	
Code 3800 - BUREAU OF SANITATION			
1.000 - Salaries and Wages	4,129,971		
2.000 - Employee Benefits	2,323,469		
3.000 - Materials and Supplies	311,567		
4.000 - Direct Costs	<u>887,320</u>	<u>7,652,327</u>	
TOTAL PUBLIC WORKS DEPARTMENT		<u>27,978,303</u>	

PARKING DEPARTMENT

Code 3900 - GENERAL OPERATIONS			
1.000 - Salaries and Wages	2,279,709		
2.000 - Employee Benefits	1,148,621		
3.000 - Materials and Supplies	524,736		
4.000 - Direct Costs	286,198		
5.000 - Equipment	<u>29,700</u>	4,268,964	
Code 3920 - GARAGES			
1.000 - Salaries and Wages	938,564		
2.000 - Employee Benefits	490,734		
3.000 - Materials and Supplies	765,623		
4.000 - Direct Costs	<u>303,748</u>	2,498,669	
Code 3930 - PARKING LOTS			
3.000 - Materials and Supplies	220,000		
4.000 - Direct Costs	<u>27,640</u>	247,640	
Code 3950 - VIOLATIONS BUREAU			
1.000 - Salaries and Wages	327,547		
2.000 - Employee Benefits	124,877		
3.000 - Materials and Supplies	90,060		
4.000 - Direct Costs	<u>668,150</u>	1,210,634	
Code 3960 - ENFORCEMENT GENERAL PARKING			
1.000 - Salaries and Wages	1,698,470		
2.000 - Employee Benefits	846,462		
3.000 - Materials and Supplies	2,600		
5.000 - Equipment	<u>750</u>	2,548,282	

Code 3970 - CITY CENTER ENFORCEMENT		
1.000 - Salaries and Wages	292,961	
2.000 - Employee Benefits	151,655	444,616
		<hr/>
TOTAL PARKING DEPARTMENT		11,218,805

PUBLIC SAFETY

Code 4100 - ADMINISTRATION		
1.000 - Salaries and Wages	476,159	
2.000 - Employee Benefits	194,293	
3.000 - Materials and Supplies	177,247	
4.000 - Direct Costs	415,820	1,263,519
		<hr/>

Code 4200 - FIRE DEPARTMENT		
1.000 - Salaries and Wages	15,390,982	
2.000 - Employee Benefits	7,852,147	
3.000 - Materials and Supplies	262,211	
4.000 - Direct Costs	32,650	
5.000 - Equipment	47,715	23,585,705
		<hr/>

Code 4300 - POLICE DEPARTMENT		
1.000 - Salaries and Wages	21,658,712	
2.000 - Employee Benefits	10,873,586	
3.000 - Materials and Supplies	577,780	
4.000 - Direct Costs	121,396	
5.000 - Equipment	12,000	33,243,474
		<hr/>

TOTAL PUBLIC SAFETY DEPARTMENT		58,092,698
		<hr/>

COMMUNITY SERVICES

Code 5100 - PUBLIC LIBRARY		
9.000 - Contribution to Library Fund		5,701,249

Code 5200 - RECREATION AND PARKS DEPARTMENT		
1.000 - Salaries and Wages	1,942,526	
2.000 - Employee Benefits	578,068	
3.000 - Materials and Supplies	694,293	
4.000 - Direct Costs	407,109	
5.000 - Equipment	8,862	3,630,858
		<hr/>

Code 5350 - T. H. SLATER CENTER		
3.000 - Materials and Supplies	63,535	
4.000 - Direct Costs	226,935	290,470
		<hr/>

Code 5500 - YOUTH BUREAU		
1.000 - Salaries and Wages	1,883,457	
2.000 - Employee Benefits	619,680	
3.000 - Materials and Supplies	74,592	
4.000 - Direct Costs	66,057	2,643,786
		<hr/>

TOTAL COMMUNITY SERVICES		12,266,363
		<hr/>

GROSS BUDGET		\$ 152,520,940
		<hr/>

Less Estimated Revenues		
Tax Related Items (Excluding Tax Levy)	6,423,799	
Sales and Use Tax	45,750,000	
BID Assessments	665,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental	1,521,587	
Charges for Services	17,891,841	
Licenses and Permits	4,442,628	
Fines and Forfeitures	8,856,200	
Interest Earnings	153,000	
Other Revenues	<u>2,749,136</u>	93,916,447
Appropriation of Open Space Reserve Fund Balance	39,708	
Appropriation of Reserve for Tax Certiorari	1,750,000	
Appropriation of Reserve for Tax Stabilization	5,000,000	
Appropriation of Fund Balance	<u>1,000,000</u>	<u>7,789,708</u>
Subtotal		101,706,155
TOTAL TAX LEVY 2012-2013	50,834,785	
Less Allowance for Uncollected Taxes	<u>(20,000)</u>	<u>50,814,785</u>
		<u>\$ 152,520,940</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 only pursuant to 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	\$2,463,021

§ 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 2012-2013 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 of June 2013, 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 2013. When any authorized position becomes 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 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, 2012, to de-fund, and/or re-allocate downward in consultation with the Personnel Officer, up to \$0.75 million in salaries and benefits from the appropriate salary and benefits lines of positions in the adopted Fiscal Year 2012-2013 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2012-2013 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 2012 and terminating at midnight on the thirtieth day of June 2013, and collected from the several owners and occupants thereof, the sum of \$50,834,785 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 2012-2013

Real Estate	\$265,130,786
Special Franchise	<u>10,441,310</u>
	<u>\$275,572,096</u>

TAX RATES PER \$1,000 ASSESSED VALUATION

	<u>Rate</u>	<u>%</u>
Operations	\$155.24	84.2%
Debt Service	<u>29.23</u>	<u>15.8%</u>
	<u>\$184.47</u>	<u>100.0%</u>

§ 7. The total amount of local assistance estimated to be received from the State of New York by the City during the fiscal year commencing on the first day of July 2012, and terminating at midnight on the thirtieth day of June 2013 is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2012.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE LIBRARY FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2012, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2013.**

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 2012 and terminating at midnight on the thirtieth day of June 2013, 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	\$ 2,800,766
2.000 - Employee Benefits	1,488,481
3.000 - Materials and Supplies	885,389
4.000 - Direct Costs	360,155
9.990 - Transfer to Debt Service Fund	355,535
9.990 - Reserve for Financing	<u>0</u>
Total Expenses	<u><u>\$ 5,890,326</u></u>

Revenues:

02200 - Intergovernmental Revenues	\$ 14,824
03600 - Charges for Services	5,003
06600 - Miscellaneous	139,250
09910 - General Fund Contribution	<u>5,701,249</u>
Total Revenues	5,860,326
Appropriation of Fund Balance	<u>30,000</u>
Total Revenues and Appropriation of Fund Balance	<u><u>\$ 5,890,326</u></u>

§ 2. Appropriations from Code No. 5100-9.990-001 Reserve for Financing with the exception of those cited in Section 3 are subject to expenditure only pursuant to 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 2012-13 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 of June 2013, 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 2013. When any authorized position becomes 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. 5100-9.900-002 to 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, 2012.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2012, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2013.**

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 2012 and terminating at midnight on the thirtieth day of June 2013, 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		\$ 192,280
2.000 - Employee Benefits		139,848
3.000 - Materials and Supplies		1,150
4.000 - Direct Costs:		
Liability Insurance	\$ 918,300	
Workers Compensation	1,367,900	
Unemployment	300,000	
Contractual Services and Premiums	<u>1,002,540</u>	3,809,260
9.990 - Reserve for Financing		<u>10,000</u>
Total Expenses		<u>\$ 4,152,538</u>

Revenues:

03330 - SIF Services Administration		\$ 806,100
03331 - SIF Services Liability		1,580,138
03332 - SIF Services Workers' Compensation		1,466,300
03333 - SIF Services Unemployment		<u>300,000</u>
Total Revenues		<u>\$ 4,152,538</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. 6600-9.990-001 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 2012-13 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 of June 2013, 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 2013. When any authorized position becomes 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. 6600-9.900-002 to appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. This ordinance shall take effect July 1, 2012.

A RESOLUTION PURSUANT TO SECTION 201 OF THE CHARTER OF
THE CITY OF WHITE PLAINS APPROVING SEWER RENTS FEES
ESTABLISHED BY THE COMMISSIONER OF PUBLIC WORKS.

WHEREAS, pursuant to Local Law No. 1 of 2010, the Common Council added Section 201 of the City Charter establishing authority to impose sewer rent fees upon the users of the City of White Plains sanitary sewer system ; and

WHEREAS, Section 201(B) of the Charter of the City of White Plains provides that the sewer rent fees are to be established by the Commissioner of Public Works and to be approved by the Common Council after public hearing upon 5 days notice; and

WHEREAS, by letter dated May 7, 2012, the Commissioner of Public Works notified the Common Council that the proposed sewer rent fees were to be a twenty-one percent surcharge upon all metered users of water supplied by the City of White Plains and connected to the City of White Plains sanitary sewer system effective July 1, 2012; and

WHEREAS, upon proper public notice, a hearing was held on May 21, 2012 , before the Common Council of the City of White Plains.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of White Plains as follows:

1. The sewer rent fee for usage of the sanitary sewers of the City of White Plains is established as a twenty-one (21%) percent surcharge to be placed on all water bills for service provided by the City of White Plains related to the metered consumption of potable water for every building or premises having any direct or indirect connection with the City's sanitary system. Only water service such as fire-fighting systems (sprinkler systems) lines which are not metered and properties located outside of the boundaries of the City of White Plains which are provided water service but are not connected directly or indirectly to the City's sanitary sewer system shall be exempt from the surcharge. This fee shall take effect on July 1, 2012; and

2. This surcharge shall be applied to all water bills rendered thereafter and applied to any bills for a period which includes a period of time both before and after the imposition of this surcharge on a pro rata basis dependent upon the number of days in the billing period occurring on or after the effective date of this surcharge and the number of days in the total billing period and the portion of the billing period which occur prior to the effective date shall be billed at the previously established rate; and be it further

RESOLVED, that this resolution shall take effect immediately.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2012, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2013.**

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 2012 and terminating at midnight on the thirtieth day of June 2013, 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	\$ 496,930
2.000 - Employee Benefits	376,656
3.000 - Materials and Supplies	49,310
4.000 - Direct Costs	180,877
5.000 - Equipment	0
6.000 - Debt Service - Interest	47,970
7.000 - Depreciation	713,102
9.990 - Reserve for Financing	<u>12,000</u>

Total Expenses	<u>\$ 1,876,845</u>
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Revenues:

03300 - Charges for Services	<u>\$ 1,876,845</u>
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Total Revenues	<u>\$ 1,876,845</u>
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§ 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. 6350-9.990-001 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 2012-2013 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. 6350-99990-002, 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 of June 2013, 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 an/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 2013. When any authorized position becomes 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. 6350-9.900-002 to appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The appropriations under accounts numbered 5.100 include amounts for the purchase or rehabilitation of rolling stock and shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

§ 6. This ordinance shall take effect July 1, 2012.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE WATER FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2012, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2013.**

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 2012 and terminating at midnight on the thirtieth day of June 2013, 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	\$ 2,187,860
2.000 - Employee Benefits	1,547,963
3.000 - Materials and Supplies	6,536,038
4.000 - Direct Costs	865,784
5.000 - Equipment	60,580
6.000 - Debt Service - Interest	385,720
7.000 - Depreciation	1,208,806
9.990 - Reserve for Financing	<u>28,113</u>
Total Expenses	<u>\$ 12,820,864</u>

Revenues:

03300 - Charges for Services	\$ 10,487,000
04400 - Licenses and Permits	15,000
06600 - Miscellaneous Revenues	27,600
07700 - Interest Earnings	<u>10,000</u>
Total Revenues	<u>\$ 10,539,600</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. 6000-9.990-001 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 2012-2013 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 of June 2013, 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 2013. When any authorized position becomes 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. 6000-9.900-002 to appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The appropriations under accounts numbered 5.100 include amounts for the purchase or rehabilitation of rolling stock and shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

§ 6. This ordinance shall take effect July 1, 2012.

CITY OF WHITE PLAINS
2012-2013 ADOPTED TABLE OF ORGANIZATION

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</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
	S/T		<u>6</u>
<u>ZONING BOARD OF APPEALS</u>			
Office Assistant II	4503	6	1
	S/T		<u>1</u>
<u>OFFICE OF THE MAYOR</u>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	16	1
Administrative Aide	0761	13	1
Executive Secretary to the Mayor	0816	10	1
Graphics Technician	0833	8	1
	S/T		<u>6</u>
<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	3
	S/T		<u>6</u>
<u>LAW</u>			
Corporation Counsel	0220	A	1
Chief Deputy Corporation Counsel	0222	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	20	3
Assistant Corporation Counsel II	0773	16	1
Executive Legal Secretary	0820	10	1
Law Assistant	0815	10	1
Legal Secretary	0837	8	1
	S/T		<u>10</u>
<u>ASSESSOR</u>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	10	1
Secretary	4404	7	1
Assessment Clerk	4806	3	1
	S/T		<u>6</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>FINANCE</u>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	17	1
Accounts Payable Supervisor	3504	15	1
Accounts Receivable Supervisor	3505	15	1
Senior Accountant	3620	14	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	2
Bookkeeper	4202	8	3
Employee Benefits Clerk	4208	9	1
Senior Account Clerk	4601	5	1
Data Entry Operator/Verifier	4703	4	1
	S/T		<u>16</u>
<u>BUDGET</u>			
Budget Director	0242	A	1
Deputy Budget Director	0244	A	1
Budget Analyst	0793	12	1
Budget Assistant	4014	10	1
Bookkeeper	4202	8	1
	S/T		<u>5</u>
<u>INFORMATION SERVICES</u>			
Director of Information Services	0243	A	1
Information Technology Manager	0753	16	1
Program Analyst	3607	14	1
PC Network Specialist	3622	14	3
Office Automation Support Specialist	3804	12	1
Graphics Technician	4204	8	1
	S/T		<u>8</u>
<u>PURCHASE</u>			
Commissioner of Purchase	0250	A	1
Buyer	3704	13	1
Purchase Clerk	4205	8	1
Stock Clerk	4213	8	1
Office Assistant II	4503	6	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	2
Planner II	3501	15	1
Planner I	3706	13	1
Drafter II	4005	10	1
Office Assistant II	4503	6	1
	S/T		<u>8</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>BUILDING</u>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Senior Architect Code Enforcement Spanish Speaking	3404	16	1
Senior Engineer - Code Enforcement	3406	16	1
Senior Code Enforcement Officer	3608	14	4
Assistant Engineer Code Enforcement	3609	14	1
Sr. Elevator Code Enforcement Officer	3610	14	1
Sr. Electric. Code Enforcement Officer	3613	14	1
Sr. Plumbing Code Enforcement Officer	3614	14	1
Sr. Bldg/Housing Code Enforcement Officer	3624	14	2
Housing Code Enforcement Officer	3807	12	1
Elevator Code Enforcement Officer	3808	12	1
Plumbing Code Enforcement Officer	3810	12	1
Office Assistant I - Spanish Speaking	4702	4	1
Office Assistant I	4802	3	2
	S/T		<u>20</u>
<u>TRAFFIC</u>			
Commissioner of Traffic	0280	A	1
Senior Traffic Planning Technician	3508	15	1
Transportation Engineer II	3509	15	1
Traffic Field Supervisor	3618	14	1
Traffic Signal Repair Technician	3708	13	1
Traffic Signal Installer	3812	12	2
Senior Traffic Sign Installer	4111	9	1
Traffic Sign Installer	4214	8	2
	S/T		<u>10</u>
<u>PERSONNEL</u>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	13	1
Civil Service Assistant	0825	9	1
Secretary	0841	7	1
	S/T		<u>5</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>PUBLIC WORKS ADMINISTRATION</u>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
General Operations Supervisor	0772	14	1
Administrative Officer	0775	14	1
Environmental Coordinator	3713	13	1
Code Enforcement Officer II - PW	3912	11	1
Departmental Secretary II	0840	10	1
Safety Coordinator	4025	10	1
Code Enforcement Officer I - PW	4110	9	1
Principal Clerk	4209	8	1
Bookkeeper	4202	8	1
Messenger	4807	3	1
	S/T		<u>13</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	2
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Assistant Engineer (B.S)	3601	14	3
Construction Coordinator	3611	14	2
Drafter III	3712	13	1
Assistant Construction Coordinator	3917	11	1
Contracts Clerk	4210	8	1
	S/T		<u>14</u>
<u>PUBLIC WORKS - BUILDING MAINTENANCE</u>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Building Service Manager	3911	11	1
Carpenter	4023	10	1
Assistant Building Service Manager	4027	10	1
Crew Leader	4115	9	2
Maintenance Mechanic	4206	8	2
Motor Equipment Operator	4301	7a	1
Lead Building Service Worker	4611	5	1
Building Service Worker	4803	3	8
	S/T		<u>19</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>PUBLIC WORKS - GARAGE AND SHOP</u>			
Garage & Shop Superintendent	0750	16	1
Lead Automotive Mechanic	3906	11	2
Automotive Mechanic II	4026	10	11
Welder	4013	10	1
Automotive Mechanic I	4101	9	1
Senior Auto Stock Clerk	4109	9	1
Automotive Stock Clerk	4506	6	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>21</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	18	1
Assistant Sup. of Highways & Grounds	3514	15	1
Parks Maintenance Supervisor II	3714	13	1
Street Light Installer	3904	11	1
Operations Leader	3913	11	1
Lead Tree Trimmer	4012	10	1
Crew Leader	4115	9	7
Tree Trimmer	4201	8	2
Dispatcher -Public Works	4203	8	1
Maintenance Mechanic	4206	8	10
Motor Equipment Operator	4301	7A	19
Skilled Laborer	4508	6	12
Semi-skilled Laborer	4706	4	15
	S/T		<u>72</u>
<u>PUBLIC WORKS - SANITATION</u>			
Sanitation Superintendent	0751	16	1
Assistant Sanitation Superintendent	3803	12	1
Sanitation Leader	7001	39	1
Sanitation Driver	7301	37	20
Sanitation Worker	7601	35	45
	S/T		<u>68</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>PARKING DEPARTMENT</u>			
Commissioner of Parking	0400	A	1
Deputy Commissioner of Parking I	0401	A	1
Superintendent of Parking Operations	0762	16	1
Departmental Secretary	0838	8	1
Bookkeeper	4202	8	1
Senior Clerk	4606	5	1
	S/T		<u>6</u>
<u>PARKING DEPT. - LOTS/GARAGES</u>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	6
Electrician	4131	10	1
Collection Clerk	4050	9P	1
Crew Leader	4065	9	3
Parking Ramp Attendant	4070	8Q	19
Skilled Laborer	4086	6	4
Senior Clerk	4606	5	1
Semi-skilled Laborer	4095	4	2
Account Clerk	4701	4	2
	S/T		<u>41</u>
<u>PARKING DEPT. - ENFORCEMENT</u>			
Senior Parking Enforcement Officer	4066	9	3
Parking Enforcement Assistant	4126	7	1
Parking Enforcement Officer	4411	7	27
Parking Enforcement Officer-Spanish Spkg	4415	7	1
			<u>32</u>
<u>PARKING DEPT. -VIOLATIONS BUREAU</u>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Principal Clerk	4209	8	1
Account Clerk	4701	4	1
Cashier	4709	4	1
Office Assistant I	4802	3	1
	S/T		<u>6</u>
<u>PARKING DEPT. - CITY CENTER GARAGE</u>			
Parking Ramp Attendant	4070	8Q	3
Cashier	4709	4	2
	S/T		<u>5</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>PUBLIC SAFETY - ADMINISTRATION</u>			
Commissioner of Public Safety	0300	A	1
Physician	0303	A	1
Departmental Secretary I	0838	8	1
Secretary	4404	7	1
	S/T		<u>4</u>
<u>PUBLIC SAFETY - FIRE</u>			
Chief	1001	4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	113
Office Assistant II	4503	6	1
	S/T		<u>161</u>
<u>PUBLIC SAFETY - POLICE</u>			
Chief	2001	3P	1
Assistant Police Chief	2002	2P	1
Captain	2010	3	4
Lieutenant	2100	2	13
Sergeant	2200	1	19
Police Officer	2300	P	165
Principal Stenographer	4009	10	1
Public Safety Aide I - Animal Enforcement	4407	7	1
Public Safety Aide I - Dispatcher	4413	7	7
Secretary	4404	7	1
Office Assistant II	4503	6	1
Office Assistant I	4802	3	1
Detention Aide-Women's Jail	5001	1	1
School Crossing Guard	5400	1	21
	S/T		<u>237</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>RECREATION & PARKS</u>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary - Spanish Speaking	0843	7	1
Recreation Supervisor II	3511	15	2
Director Senior Center	3512	14	1
Recreation Supervisor I	3703	13	1
Assistant Director-Senior Center	3515	12	1
Assistant Accountant	3902	11	1
Aging Services Aide	4704	12	1
Office Assistant II	4503	6	1
Driver	4712	4	1
Senior Recreation Leader	4513	6	1
Recreation Leader	4705	4	1
Semi-Skilled Laborer	4706	4	1
Office Assistant I	4802	3	1
	S/T		<u>16</u>
<u>YOUTH BUREAU</u>			
Youth Services Director	0330	A	1
Deputy Youth Bureau Director	0331	A	1
Assistant to Youth Bureau Director - Admin.	0802	11	1
Youth Specialist II	3616	14	3
Youth Specialist I	3813	12	2
Youth Care Specialist	3910	11	1
Bookkeeper - Youth Bureau	4215	10	1
Youth Services Aide	4117	9	4
Office Assistant I - Spanish Speaking	4702	4	1
	S/T		<u>15</u>
TOTAL GENERAL FUND:			<u><u>844</u></u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
LIBRARY FUND:			
Library Director	0340	A	1
Assistant Library Director	0743	17	1
Business Manager	0803	11	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
Secretary	4404	7	1
Library Media Technician	4501	6	1
Office Assistant II	4503	6	1
Senior Library Clerk	4504	6	3
Library Clerk	4808	3	10
TOTAL LIBRARY FUND:			<u>40</u>
SELF INSURANCE FUND:			
Insurance/Risk Manager	0745	17	1
Secretary	0841	7	1
TOTAL SELF INSURANCE FUND:			<u>2</u>
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
Skilled Laborer	4508	6	1
Semi-Skilled Laborer	4706	4	2
TOTAL SEWER RENT FUND:			<u>8</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<u>WATER FUND:</u>			
Superintendent of Water & Waste Water	0731	18	1
Senior Engineer (B.S.)	3407	16	1
Assistant Supt. of Water & Waste Water	0774	14	1
Drafter III	3712	13	1
Senior Water Plant Operator	3811	12	1
Electronics Field Technician	3907	12	1
Lead Water Maintenance Worker	4113	9	2
Water Maintenance Mechanic	4114	9	1
Water Plant Operator	4116	9	5
Bookkeeper	4202	8	1
Water Maintenance Worker Grade I	4216	8	3
Motor Equipment Operator	4301	7A	2
Water Maintenance Worker Grade II	4402	7	6
Skilled Laborer	4508	6	1
Senior Account Clerk	4601	5	1
Account Clerk	4701	4	1
TOTAL WATER FUND:			<u>29</u>
 GRAND TOTAL:			<u>923</u>

**AN ORDINANCE ADOPTING THE BUDGET FOR
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2012, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2013.**

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 2012 and terminating at midnight on the thirtieth day of June 2013, 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		\$ 5,267,211
6.200 - Interest Payments		<u>3,343,681</u>
Total Expenditures		<u>\$ 8,610,892</u>

Revenues:

09910 - General Fund Contribution:		
General Fund	\$ 8,015,649	
Open Space Reserve	<u>39,708</u>	\$ 8,055,357
09921 - Library Fund Contribution		<u>355,535</u>
Total Revenues		8,410,892
Appropriation of Fund Balance		<u>200,000</u>
Total Revenues and Appropriation of Fund Balance		<u>\$ 8,610,892</u>

§ 2. This ordinance shall take effect July 1, 2012.

AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO ALLOCATE A PORTION OF THE VARIOUS CABLE FRANCHISE FEES TO THE WHITE PLAINS CABLE TELEVISION ACCESS COMMISSION, INC.

WHEREAS, on December 4, 1995, the Common Council adopted an ordinance which granted UA-Columbia Cablevision of Westchester, Inc., D/B/A TCI Cable of Westchester's ("TCI"), now known as Cablevision Systems Corporation (CSC) application for a ten (10) year renewal of its non-exclusive cable television franchise commencing January 1, 1996; and

WHEREAS, on April 17, 2007 the Common Council unanimously adopted an ordinance granting a non-exclusive franchise to Verizon New York, Inc. ("Verizon") to own and operate a cable franchise system in the City of White Plains; and

WHEREAS, the TCI (CSC) cable franchise renewal agreement and the Verizon franchise agreement provide that TCI (CSC) and Verizon will each pay the City a franchise fee in the amount of five percent (5%) of all revenues it derives from the operation of its cable television system in White Plains; and

WHEREAS, the Common Council supports the work of the Cable Television Access Commission, Inc. to implement the public and governmental access cablevision operations as set forth in the TCI (CSC) Cable Franchise Renewal Agreement and Verizon Cable Franchise Agreement.

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 forty-five percent (45%) of the fees collected pursuant to the third whereas clause herein above received by the City from TCI (CSC) and Verizon, during the effective period of this ordinance, to the White Plains Cable Television Access Commission, Inc., as those fees are received.

§ 2. This ordinance shall take effect July 1, 2012 and shall expire June 30, 2013.

AN ORDINANCE FIXING THE 2012-2013 SPECIAL ASSESSMENTS FOR THE WHITE PLAINS DOWNTOWN BUSINESS IMPROVEMENT DISTRICT, LEVYING AND CONFIRMING SAID SPECIAL ASSESSMENT 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 and No.1 of 2006, 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 and No. 1 of 2006 and an Ordinance accepting the 2012-2013 budget for the White Plains Downtown Improvement District adopted on March 5, 2012, the amount of the special assessments to be imposed on the properties in the White Plains Downtown Business Improvement District was set at \$665,000 for the 2012-2013 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 assessment 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 and No. 1 of 2006, a copy of which assessment roll is annexed hereto; now, therefore

The Common Counsel 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 and No. 1 of 2006, and the General Municipal Law, there shall be levied and raised by special assessment 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, 2012 and terminating at midnight on the thirtieth day of June, 2013, and collected from the several owners and occupants thereof the sum of \$665,000.79 (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 and No. 1 of 2006, 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 2012-2013 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 5.52068 cents per square foot of commercial building area and \$15.95589 per linear foot of street frontage;

Category 2 - - 6.0728 cents per square foot of commercial

building area and \$17.551479 per linear foot of street frontage in the premium area designated in the filed District Plan and \$15.95589 per liner 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 2012-2013 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 assessment 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 and No. 1 of 2006, 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 2012-2013 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, 2013, unless extended.

§5. This ordinance shall take effect immediately.

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GLOSSARY

GLOSSARY

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. The total of revenues, other financing sources and appropriation of fund balance equals the total of appropriations/expenditures and other financing uses 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, serial, and special assessment 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.

GLOSSARY

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 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 New York State the debt limit is 7% of the average of the 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.

GLOSSARY

DEPRECIATION. (1) Expiration in the service life of fixed assets (buildings, machinery, equipment, etc.) attributable to normal wear and tear. (2) The portion 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 judgements, 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.

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 operating budget applies. In White Plains, the fiscal year runs from July 1 through June 30.

FUND. A fiscal and accounting entity used 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.

GLOSSARY

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.

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

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

ORDINANCE. A formal legislative enactment by the Common Council having the full force and 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 the 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 governmental 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 Common Council.

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

GLOSSARY

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 and interest are paid in periodic installments over the life of the bond.

SEWER RENT FUND. An enterprise fund new to the Budget in FY 2010-11 that is used to account for the revenues, and expenses of the City's sewer system.

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 AND RESERVE FUND. A fund wherein the proceeds from 1/4 % 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.

GLOSSARY

UNASSIGNED FUND BALANCE. Unassigned fund balance is the residual classification for the general fund. This 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.

