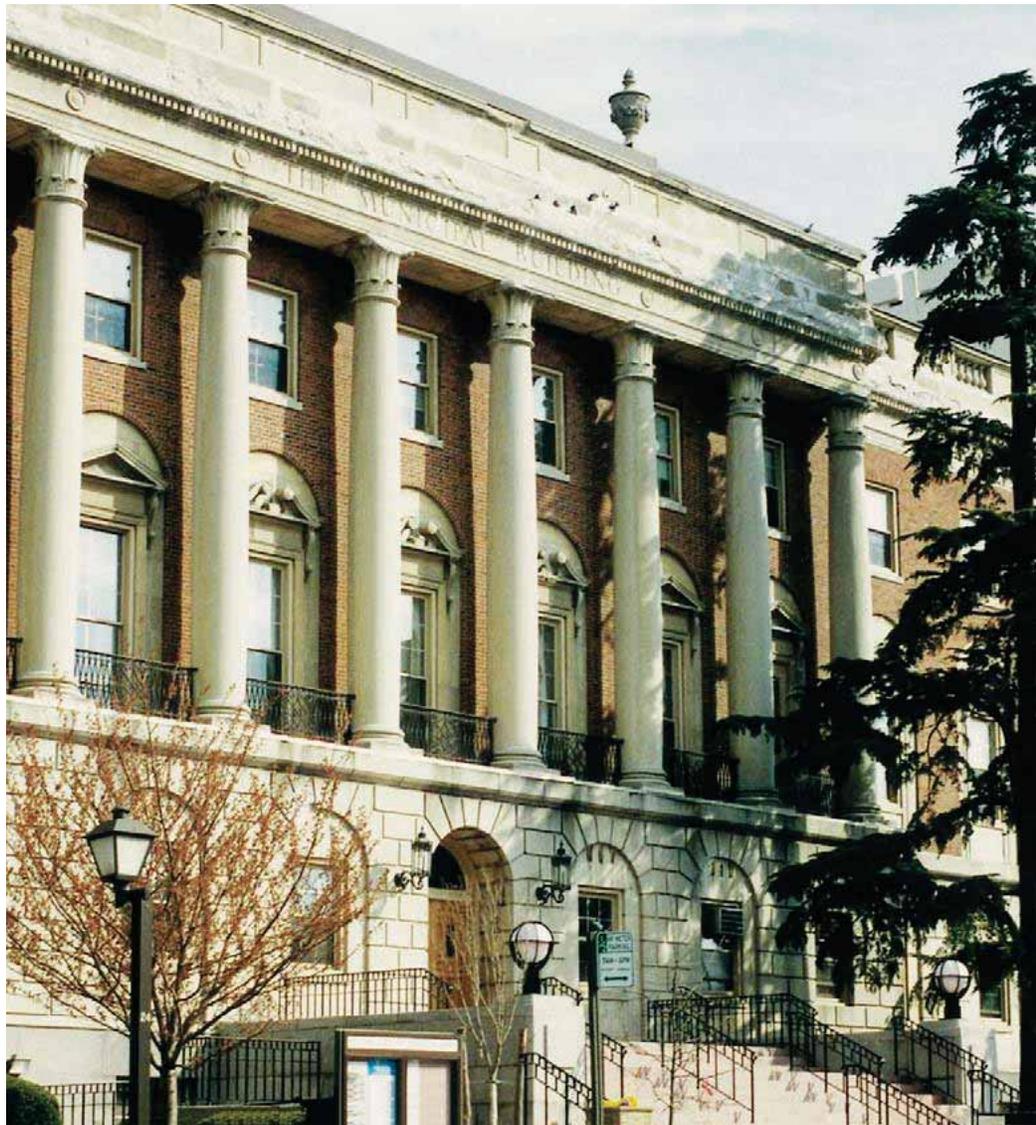


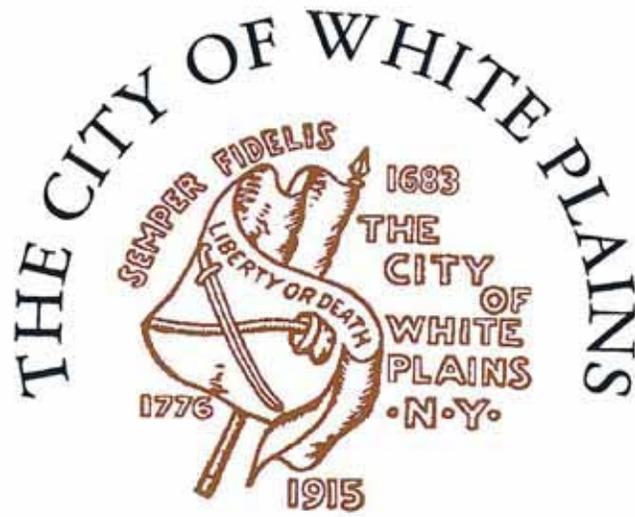


# Summary Adopted Budget



Fiscal Year Ending June 30, 2014





**THE CITY OF WHITE PLAINS  
2013 - 2014  
SUMMARY ADOPTED BUDGET**

# CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2014



**CITY OF WHITE PLAINS**

**IN**

**COUNTY OF WESTCHESTER**

## **BUDGET CERTIFICATION**

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE CITY OF WHITE PLAINS FOR THE FISCAL YEAR ENDING JUNE 30, 2014 AS IT WAS ADOPTED BY THE CITY ON MAY 30, 2013.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2014 IS \$277,740,593 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2013.

Signed

Title: Commissioner of Finance and  
Budget Director

Dated: May 31, 2013

*MAYOR*

THOMAS M. ROACH

*COMMON COUNCIL*

BETH N. SMAYDA, President

BENJAMIN BOYKIN II

JOHN KIRKPATRICK

DENNIS E. KROLIAN

MILAGROS LECUONA

JOHN M. MARTIN

*BUDGET AND MANAGEMENT ADVISORY COMMITTEE*

BETH SMAYDA, Chairperson

EDITH K. ALFENAS

PATRICK AUSTIN

ADAM T. BERGONZI

RICHARD HECHT

STEVEN H. HOCHMAN

MILAGROS LECUONA

MICHAEL SCHWARTZ

TIMOTHY SHEEHAN

*BUDGET DEPARTMENT*

MICHAEL A. GENITO, BUDGET DIRECTOR

CAROLYN MAYO, BUDGET ASSISTANT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of White Plains  
New York**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey A. Snow*

Executive Director

**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, 2012 and ending June 30, 2013.

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 2013-2014) 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 make informed choices about the provision of services and capital assets. Key to the process is the fact that it should incorporate both a short-term and long-term perspective, establish linkages to organizational goals, focus on results and outcomes and promote effective communication among the public, Common Council, City administration, City departments and other stakeholders.

The national, regional and local economies continue to sputter along following the recession that began in late 2008 and hit us hardest in our 2009-2010 fiscal year. In 2013-2014 we continue the multi-year financial healing and stabilization process that began in January 2010. The 2013-2014 Budget has been constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

"Elastic" revenues are those that increase and decrease with changes in the economy and include sales taxes, mortgage taxes, hotel occupancy taxes, user fees and certain permits. The increase in elastic revenues that results from a growing economy reduces the need to increase real property taxes. Unrestricted sales taxes account for 28.6% of total General Fund revenues. Based on fiscal year-to-date results through April 2013, the 2013-2014 Budget assumes that these revenues will drop from \$45.75 million as budgeted in 2012-2013 to \$45.1 million in 2013-2014.

Since January 2010 the City has taken action to address expenditures, including the consolidation of administrative functions, workforce reductions, wage freezes and City-wide reductions in various operational accounts. These actions reduced both the then-current funding requirements and those going forward. Despite these efforts, many costs beyond our immediate control continue to rise, such as State-mandated pension costs.

The 2012-2013 fiscal year followed a financial plan based on realistic assumptions concerning both revenues and expenditures and a prudent use of available fund balance. The 2013-2014 Budget continues to build on these same principles in addressing the fiscal challenges that remain with us.

This is the second fiscal year that we find ourselves developing an annual budget in accordance with a real property tax levy cap mandated by Chapter 97 of the New York State Laws of 2011. This law mandates that the real property tax levy cannot increase over the prior year's levy by more than 2% or the rate of inflation, whichever is less. The formula includes adjustments to the levy for special assessments (such as Business Improvement District assessments), a tax-based growth factor (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 2013-2014 real property tax levy is below the authorized tax levy cap, but poses a significant challenge now and in the future unless there is significant mandate relief provided by New York State.

# BUDGET MESSAGE

## BUDGET SUMMARY

The 2013-2014 Budget for the General Fund provides for reasonable and realistic revenue and expenditure estimates and a real property tax rate necessary to achieve a balanced budget:

- Appropriations of \$157.8 million, \$5.3 million (3.5%) more than the 2012-2013 Adopted Budget of \$152.5 million;
- A reduction of 27 (3.3%) authorized positions from the 844 authorized in the 2012-2013 Table of Organization and a continuation of hiring restrictions;
- Estimated revenues other than property taxes and related items total \$87.9 million, \$1 million more than the 2012-2013 Adopted Budget of \$86.9 million;
- Debt proceeds are not used as a financing source;
- \$5.1 million is appropriated from the tax stabilization account, which is \$100,000 more than the \$5 million appropriated in the 2012-2013 Adopted Budget;
- \$5.2 million is appropriated from various other sources, which is \$2.4 million more than the \$2.8 million appropriated in the 2012-2013 Adopted Budget;
- Taxable assessed valuation of \$277.7 million, an increase of \$2.1 million (0.8%) over the \$275.6 million found in the 2012-2013 Adopted Budget, and,
- A property tax rate of \$191.74 per \$1,000 taxable assessed valuation, which is \$7.27 (3.9%) more than the 2012-2013 tax rate of \$184.47.

The 2013-2014 Budget of \$6.2 million for the Library Fund provides for a \$281,056 (4.8%) increase in appropriations over the 2012-2013 Adopted Budget of \$5.9 million. Property taxes raised through the General Fund will provide \$6 million (96.9%) of the funding needed for Library operations, a \$277,948 (4.8%) increase over the \$5.7 million provided for in the 2012-2013 Adopted Budget. The remainder of Library funding is derived from user fees, grants, contributions and miscellaneous revenues.

The 2013-2014 Budget of \$10.0 million for the Debt Service Fund provides \$6.6 million for the payment of principal and \$3.4 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$9.3 million and \$0.4 million, respectively, together with a \$0.3 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 2013-2014 Water Fund Budget provides for \$11.7 million of expenses. These expenses are offset by \$11 million of revenues from user charges and miscellaneous revenues. Sufficient funds are available in the unrestricted net position of the Water Fund to cover total expenses.

The 2013-2014 Sewer Rent Fund Budget provides for \$1.3 million of expenses, not including depreciation expense of \$0.7 million. Revenues from user charges fund the entire \$2 million of expenses.

# BUDGET MESSAGE

The 2013-2014 Budget of \$4.5 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 interfund service charges.

## **KEY REVENUE SOURCES**

The real property tax levy of \$53.3 million represents 33.7% of total General Fund revenues and other resources. The real property tax rate of \$191.74 assumes a taxable assessment roll of \$277.7 million. All other things being equal, the \$2.2 million increase in taxable assessments from \$275.6 million to \$277.7 million generates approximately \$416,000 of revenue and allows for a tax rate increase of 3.9% rather than 5%.

Unrestricted sales tax revenue of \$45.1 million represents 28.6% of total General Fund revenues and other resources. Unrestricted sales tax revenue for fiscal year 2012-2013 is currently projected at \$45.1 million. In accordance with Section 68 of the City Charter the estimate for such revenues in the 2013-2014 Adopted Budget cannot exceed that amount.

Parking related revenues of \$22.5 million in the form of meter fees, fines and permit charges represent 14.3% of total General Fund revenues and other resources. Parking revenues help support the costs of services provided to non-residents visiting or doing business in the City. It should be noted that in 2012-2013 the City consolidated the operations of the Traffic Department into the Parking Department.

The 2013-2014 Budget includes intergovernmental grants and aid of \$7.3 million representing 4.6% of total General Fund revenues and other resources. Of this amount, \$5.5 million is estimated to come from New York State Aid and Incentives to Municipalities (AIM) and \$1.5 million will be generated from New York State mortgage taxes.

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 interfund service charges. The major revenue sources for the Water Fund and the Sewer Rent Fund are user fees charged to external customers.

## **SERVICES**

The 2013-2014 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 \$5.3 million (3.5%) when compared to the 2012-2013 Adopted Budget. Mandated pension costs alone account for \$2.0 million of this increase. The 2013-2014 Budget provides amounts necessary to fund salaries, benefits, debt service and other costs in accordance with current contractual or legal requirements.

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.

# BUDGET MESSAGE

The 2013-2014 Budget for the General Fund provides \$569,049 to support the acquisition of rolling stock and equipment: \$210,000 for Police Department vehicles; \$50,000 for Fire Department vehicles; \$12,000 for a vehicle in Public Works; \$15,000 for a Youth Bureau vehicle and the remaining \$282,049 for equipment needs in various departments.

## **PROPERTY TAXES**

The property tax levy included in the 2013-2014 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. The 2013-2014 adopted property tax rate is \$191.74 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 and adopted a 1/4% sales tax rate whose proceeds would be used to fund the account. The amount 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 real property tax rate increase, provided that such increase is no less than 2½%. Such actions require adoption of an ordinance by a supermajority (five of seven) affirmative vote of the Common Council. Further, Section 68 of the City Charter further prohibits the Common Council from appropriating more than the amount reported in the account at the close of the prior fiscal year.

As noted earlier, the 2013-2014 Budget appropriates \$5.1 million from this account, which is at or below the balance reported in the City's audited Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2012.

## **THE FUTURE**

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

We continue to seek meaningful mandate relief so that we can continue to provide affordable services needed and desired by our residents and businesses, while remaining within the State-mandated real property tax levy limit.

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

# BUDGET MESSAGE

The path to economic recovery continues to be slow and incremental. The 2013-2014 Budget offers a plan for the delivery of needed and desired services that preserve our quality of life while adhering to fiscal policies that will ensure retention of our coveted Aa1 credit rating.

## **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 2013-2014 Budget has been prepared in compliance with the City's Fiscal Performance Goals and the City Charter. Section 68 of the City Charter requires the Budget Director to 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 the 30th day of May. The following strategies were used in reviewing departmental requests and in preparing this budget which was adopted on May 30, 2013:

- ◆ 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 are 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 continue to be 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 2013-2019 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 2013-2014 budget began in September 2012 when department heads' input was solicited for the Capital Improvement Program. Their proposals for capital improvements to be undertaken in the upcoming and five subsequent years were consolidated by the Budget Department and submitted to the Capital Projects Board for review. Simultaneously, the Budget Department outlined the financial limits within which the Capital Improvement Program could be developed in order to ensure that the program is affordable by the City and that the City's credit rating is preserved.

The Capital Projects Board, which consists of the Commissioners of Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, the Deputy of Commissioner of Parking II, a Planning Board representative, a member of the Common Council and the Mayor (ex-officio), reviewed each project proposal according to the City's need to undertake the project and the implications of not doing so; the relative priority for each project vis-a-vis the various other projects; and the City's ability to successfully implement the project using available resources with the least possible disruption to the daily routine of the people of White Plains. The Rolling Stock Committee, appointed by the Mayor, provided recommendations on the replacement and major refurbishing of the City's rolling stock fleet for inclusion in the Capital Improvement Program. The Capital Projects Board concluded its review in December 2012 and submitted its program to the Budget Department for inclusion in the operating budget. The Program was also submitted to the Common Council at its February 2013 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments on January 15, 2013. 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, 2013. During the period between late-February and early-March, the Budget Department reviewed the recommendations and held budget review sessions with departments.

The Common Council reviewed the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings were conducted throughout the months of April and May 2013. In addition and in accordance with the City Charter, a formal public hearing on the budget was held on May 7, 2013. All members of the public were invited to comment on the proposed budget at that time. Upon release of the proposed budget, a public notice of the hearing date was published in the City's official newspaper and a copy of the Proposed Budget was made available for public view at the Library and City Clerk's office. The Proposed Budget was also posted on the City's website. The public, press, members of the Mayor's Budget and Management Advisory Committee, League of Women's Voters and all interested parties were invited to participate in the review process.

Each year, the Mayor appoints a City's 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.

In addition, a presentation of the proposed budget was presented to the League of Women's Voters on April 28, 2013. The League of Women's Voters traditionally comments on the City's proposed budget at the City's Public Hearing on May 7, 2013.

As a result of this review and public comment, the Common Council may revise proposed expenditures and/or revenues. The Common Council must adopt a balanced tax budget where planned expenditures equal estimated revenues no later than May 30<sup>th</sup> of each fiscal year. The Fiscal Year 2013-2014 budget was adopted at a Special Meeting of the Common Council on May 30, 2013.

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

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

### BUDGET DEVELOPMENT CYCLE

July	August	September	October	November	December
<p>For the Fiscal Year beginning on 7/01/2013.</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 &amp; 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>
January	February	March	April	May	June
<p>Operating Budget process begins-forms and instructions sent to Department Heads.</p> <p>Budget &amp; Management Advisory Committee finalizes annual report.</p>	<p>Capital Improvement Program submitted to Common Council &amp; Budget Director.</p> <p>Operating Budget Requests submitted to Budget Director.</p> <p>Department budget reviews begin.</p>	<p>Budget Department continues Departmental reviews which includes approved Capital Projects.</p>	<p>Proposed Operating Budget (with Capital Improvement element) submitted to Common Council by Budget Department.</p> <p>Mayor and Council begin deliberations seeking advice from Budget &amp; Management Advisory Committee.</p>	<p>Public Hearing held 5/7/13.</p> <p>Budget &amp; Management Advisory Committee reports to Common Council.</p> <p>Deliberations continue.</p> <p>Budget adoption not later than 5/30/13.</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 Fund, Library Fund, Self Insurance Fund, Water Fund, Sewer Rent Fund and Debt Service Fund are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the best practices and advisories set forth by the Government Finance Officers Association of the United States and Canada (GFOA).

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

Proprietary Funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) are accounted for using the economic resources measurement focus and accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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

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

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

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

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

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

## **MANAGEMENT POLICIES - FISCAL PERFORMANCE GOALS**

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

### **REVENUE PERFORMANCE GOALS**

- ◆ The City will maintain a diversified and stable revenue system as protection from short-run fluctuations.
- ◆ The City will estimate annual revenues on an objective and reasonable basis. The City will develop a method to project revenues, expenditures/expenses and fund balance on a multi-year basis.
- ◆ The City will use one-time or special purpose revenues for capital expenditures, reduction of outstanding debt or for expenditures required by the revenue, and not to subsidize recurring operating and maintenance costs.
- ◆ The City will establish and annually re-evaluate all user charges and fees at a level related to the cost of providing the services.
- ◆ The City will endeavor to reduce reliance on the property tax by developing and expanding alternative revenue sources.
- ◆ The City will endeavor to improve and diversify the City's mix of commercial and residential properties.
- ◆ Proprietary funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) will maintain revenues sufficient to support their respective full direct and indirect costs.

## **OPERATING EXPENDITURES PERFORMANCE GOALS**

- ◆ The Budget Director will propose and the Common Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- ◆ The City will pay for all current operating and maintenance expenses from current revenue sources.
- ◆ The operating budget will provide for the adequate maintenance of capital assets and equipment.
- ◆ The budget will provide for adequate funding of all employee benefit programs.
- ◆ The City will maintain a budgetary control system that will enable it to adhere to the adopted budget.
- ◆ The City will maintain a system of financial and budgetary reporting that provides comparative actual to budget results.
- ◆ The City will develop and implement an effective risk management program to minimize losses and reduce costs. The Common Council will ensure that adequate resources and insurance are in place. This shall include coverage for general and automobile liability, unemployment and Workers Compensation.
- ◆ The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.

## **RESERVE PERFORMANCE GOALS**

- ◆ The City will establish annually in the operating budget a reserve for financing to:
  - (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; and,
  - (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 any component of fund balance (restricted, committed or assigned) used to fund subsequent year's expenditures.

- ◆ The City will maintain an employee position control reserve account. Funding will be provided from salary lines plus related benefits as positions become vacant during the fiscal year. Funding for personnel to fill authorized but unfilled budgetary salary positions will be provided from the position control reserve account. The Budget Department will be responsible for the control of the reserve account. The Personnel Department will be responsible for ensuring that positions are filled only when adequate funds are available in the reserve account.
- ◆ The City will maintain spendable fund balance in an amount necessary to maintain adequate cash flow to prevent the demand for short-term borrowing, the disruption of services to its citizens due to unexpected temporary revenue shortfalls or unpredicted one-time expenditures and the need for large increases in the property tax rate. The fund balance has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities.
- ◆ The fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance shall be maintained at a minimum of fifteen percent (15%) of the General Fund total expenditures, and shall be separate from the amount provided for in the reserve for financing.
- ◆ When the previously identified fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance falls below the 15% of total expenditures target, a plan shall be developed to replenish the deficient amount as soon as is necessary and/or reasonable, but in no event over a period greater than five years after the original determination was made that the amount was below target level.
- ◆ The Common Council is the highest level of decision-making authority and may restrict, commit or assign portions of fund balance by adopted resolution and/or ordinance. The Common Council has designated the Commissioner of Finance as the official having authority to assign portions of fund balance categories based on generally accepted accounting principles. The City will expend funds in the following order: restricted first, the committed, then assigned, and lastly, unassigned.

## **INVESTMENT PERFORMANCE GOALS**

- ◆ The City's primary investment performance objectives, in priority order, shall be legality, safety, liquidity and yield.
- ◆ The City will develop a cash flow analysis of all funds on a regular basis. Collections, deposits and disbursements of all funds will be scheduled to ensure maximum cash availability.
- ◆ The City will optimize the return on all cash investments.
- ◆ Where permitted by law, cash from several separate funds and sources will be pooled to optimize investment yields. Interest will be credited to the sources of the invested monies.
- ◆ The Department of Finance will provide quarterly information to the Common Council concerning investment performance.

## **CAPITAL IMPROVEMENTS PERFORMANCE GOALS**

- ◆ Capital improvements will be based on long range projected needs rather than on immediate needs in order to minimize future maintenance, replacement, and capital costs.
- ◆ All capital improvements will be made in accordance with the City's approved five year capital improvement program (CIP). The CIP shall be updated annually.
- ◆ The development of the CIP will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.
- ◆ The City will identify the estimated cost and potential funding sources for each capital project proposed in the CIP before submission to review bodies and the Common Council.
- ◆ Future annual costs associated with a proposed capital improvement, including annual debt service and operating and maintenance costs will be estimated and included in the CIP and updated if necessary before a decision to implement a project is made by the Common Council.
- ◆ Federal, State and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

## **DEBT PERFORMANCE GOALS**

- ◆ The City will limit long-term debt to only those capital improvements that cannot be financed from current revenues.
- ◆ The maturity date for any debt will not exceed the period of probable usefulness (PPU) provided for in the New York State Local Finance Law.
- ◆ Thirty percent (30%) of the City's available general obligation debt limit shall be reserved for emergency purposes.
- ◆ As a means of further minimizing the impact of debt obligations on the City taxpayers:
  - (a) The total net indebtedness (total general obligations less exclusions for water projects, sewer projects and current debt principal appropriations) shall not exceed five percent (5%) of the full assessment value of taxable property;
  - (b) Long-term net debt shall not exceed \$2,000 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 issue debt that will be repaid from special assessments, specific revenues (such as water rents, sewer rents, parking revenues, etc.) and/or any source other than property taxes ("self-liquidating debt") whenever reasonable and appropriate.
- ◆ The City will prepare and distribute an official statement whenever required for the issuance of debt and maintain compliance with the annual reporting requirements of Securities and Exchange Commission (SEC) Rule 15c2-12 (municipal securities disclosure).
- ◆ The City shall encourage and maintain good relations with financial and bond rating and agencies, and will follow a policy of full and open disclosure on every financial report and official statement.

## FINANCIAL REPORTING PERFORMANCE GOALS

- ◆ The City will adhere to a policy of full and open public disclosure of all financial activity. The proposed tax budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made publicly available. Opportunities will be provided for full citizen participation prior to final decisions on adopting the budget. Detailed budgetary information; i.e. specific sources of revenue and objects of expenditure, will be made publicly available.
- ◆ The City shall include in the proposed and adopted tax budget documents an explanation as to how the budget compares to the City's Fiscal Performance Goals.
- ◆ The City's accounting system will maintain records on a basis consistent with generally accepted accounting principles.
- ◆ The Commissioner of Finance will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- ◆ The City will prepare The Comprehensive Annual Financial Report in conformity with generally accepted governmental accounting principles and financial reporting best practices.
- ◆ The City will employ an independent certified public accounting firm to perform an annual audit of all funds, authorities, agencies, and grant programs and will make the annual audited report publicly available. The audit shall be completed and submitted to the Common Council within 180 days of the close of the City's fiscal year.
- ◆ The annual audit of the City will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States and in conformity with accounting principles generally accepted in the United States of America.
- ◆ The annual audit of the City will comply with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* ("Single Audit").
- ◆ The City each year will submit its CAFR to the GFOA for GFOA's *Certificate of Achievement for Excellence in Financial Reporting* award program.

## **Discussion of Fiscal Year 2013-14 Adopted Budget And City's Fiscal Performance Goals**

The City's newly amended Fiscal Performance Goals require the proposed and adopted tax budget documents to include "an explanation as to how the budget compares to the City's Fiscal Performance Goals." Following is a discussion of how the City's adopted FY 2013-14 Budget applies to each Fiscal Performance Goal that is applicable to the budget.

### **Revenue Performance Goals**

All of the City's revenue performance goals were addressed in the 2013-2014 adopted budget. The General Fund budget is financed by a diversified and stable revenue system; annual revenues are estimated on an objective and reasonable basis; and user charges and fees were evaluated and adjusted, as necessary. The City sought to develop and expand alternative revenue sources by securing extension of our local sales tax rate from New York State and by asking the State to authorize a White Plains Industrial Development Agency. Funding has been provided in the adopted budget for a lobbyist to continue to assist the City in securing alternative revenue sources that require State authorization and for a part-time planner to assist in economic development efforts to improve and diversify the City's mix of commercial and residential properties. Revenue from the adjustment of a land disposition agreement is a one-time revenue source which is included in the adopted budget and appropriated for the reduction of outstanding debt. In the proprietary funds (Self-Insurance Fund, Water Fund and Sewer Rent Fund), revenues and other financing sources are sufficient to support costs.

### **Operating Expenditures Goals**

The 2013-2014 adopted budget is balanced, and all current operating maintenance expenses are funded from current revenues and other financing sources. Adequate funding is provided for all employee benefit programs, as well as for the maintenance of capital assets and equipment. Adequate resources are in place for a risk management and insurance program that includes coverage for general and automobile liability, unemployment insurance and Workers Compensation. Personnel costs in the adopted budget are controlled by the elimination of twenty-seven vacant positions. Remaining vacant positions are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. Two new side-loading refuse vehicles will be put in service to improve productivity and stabilize personnel costs. The installation of Voice Over Internet Protocol (VOIP) technology will replace several "plain old telephone system" (POTS) lines early in 2013-2014 to achieve savings in communication costs. The continuation of our program to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting, in street lights and other applications will further reduce and stabilize energy costs.

### **Reserve Performance Goals**

A Reserve for Financing is included in the 2013-2014 budget as specified by the Fiscal Performance Goals and provides for settlement of pending contract negotiations, merit increases and unknown contingencies. The amount budgeted for the latter category does not

exceed one percent (1%) of the budget. A position control reserve account is budgeted as specified.

A spendable fund balance (\$2.1 million as of June 30, 2012 after an appropriation of \$3.4 million for 2013-2014) is maintained in an amount necessary to maintain adequate cash flow and to avoid large increases in the property tax rate. The total estimated amount at June 30, 2013 in the restricted tax stabilization account and unassigned components of fund balance (including any amounts from these two components that are restricted or assigned to subsequent year's expenditures), is 14% of 2013-2014 General Fund expenditures, net of the amount provided in the Reserve for Financing.

### **Capital Improvements Performance Goals**

The development of the 2013-2019 Capital Improvement Program (CIP) was coordinated with the operating budget in order to maintain a reasonably stable total tax levy. The CIP is summarized in the 2013-2014 budget and identifies the estimated cost and potential funding sources for each capital project. The estimated amount of annual debt service payments is included in the CIP budget. Annual operating and maintenance costs associated with each project were submitted by most departments during the capital program review process. The Capital Improvement Program for 2013-2014 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS) and the federal Community Development Block Grant Program (CDBG).

### **Debt Performance Goals**

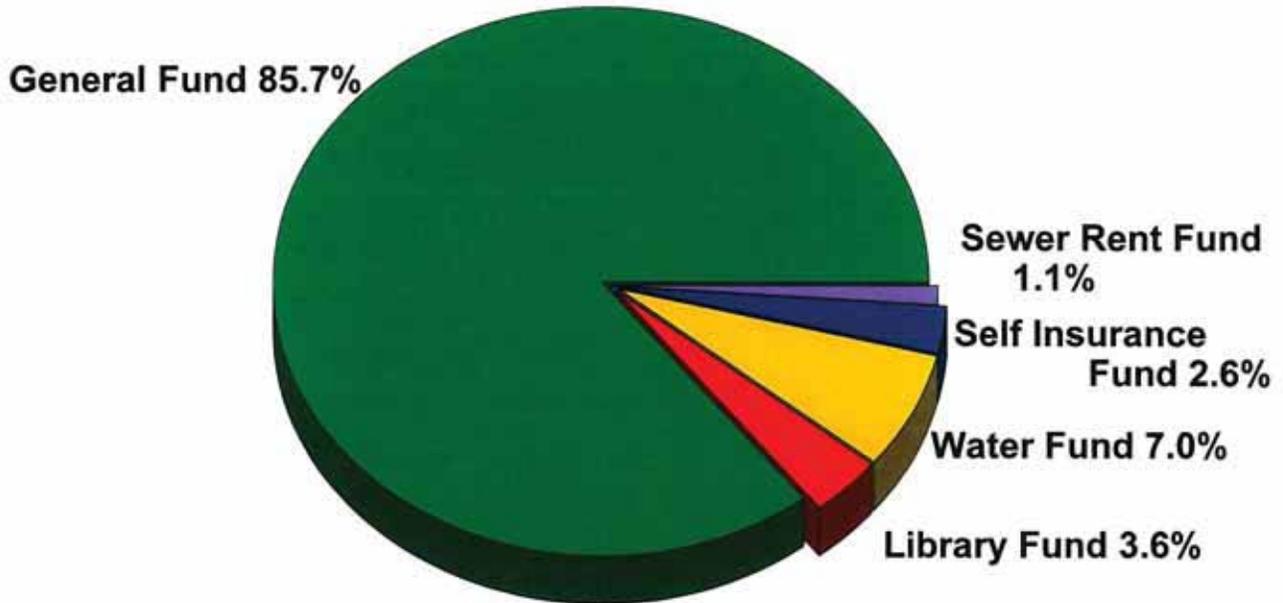
In the 2013-2-14 budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 83% compares favorably with the need to reserve 30% for emergency purposes. Total net indebtedness does not exceed five percent (5%) of the full assessed value of taxable property. Total outstanding debt per capita at June 30, 2014 is projected to be \$2,825, but long-term net debt per capita is projected at \$1,500, or \$500 less than the recommended limit of \$2,000 per capita. The adopted budget does not include the issuance of budget, tax or revenue anticipation notes.

### **Financial Reporting Performance Goals**

The 2013-2014 budget was prepared in a manner to maximize its understanding by citizens and elected officials. Copies of the 2013-2014 Proposed Budget were made available to the public in print and posted to the city's website ([www.whiteplainsny.gov](http://www.whiteplainsny.gov)). Summaries of the budget were publically noticed. Public budget review sessions were held weekly during the month of April. A public hearing on the proposed budget was held at the regularly scheduled May meeting of the Common Council. The 2013-2014 budget was adopted at a public meeting held on May 30, 2013.

# ADOPTED BUDGETS

## SUMMARY OF COMBINED OPERATING BUDGETS FISCAL YEAR 2013-2014 \$172.1 M



### BUDGET FACTS

Fiscal Year: July 1, 2013 - June 30, 2014

#### Combined Operating Expenditures:

◆ Total	\$172.1 million
◆ Change	\$5.4 million
◆ Percentage Change	3.2%

#### Major Factors Impacting Tax Budget:

◆ Pension Costs
◆ 2% Cost of Living Adjustments
◆ Sales Tax

#### Tax Base:

◆ Total Assessed Valuation	\$277,740,593
◆ Net Change in Assessment Roll	\$2,168,497
◆ Percentage Change	0.8%

#### Property Tax Rate:

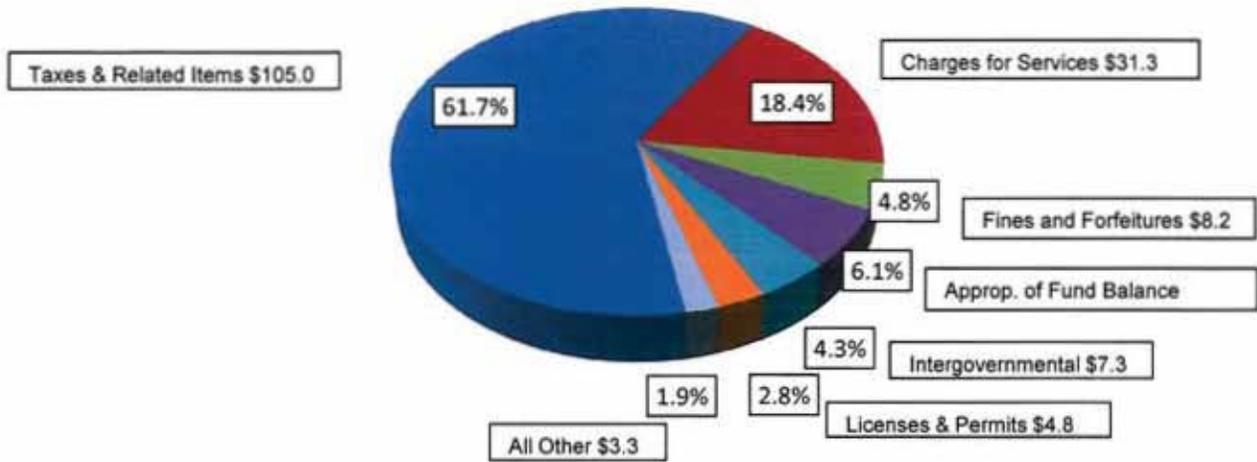
◆ Rate (per \$1,000 assessed value)	\$191.74
◆ Property Tax Rate Change	\$7.27
◆ Percentage Change	3.9%

**CITY OF WHITE PLAINS**  
**SUMMARY COMBINED OPERATING BUDGETS**  
**2013-2014**  
(in 000's of dollars)

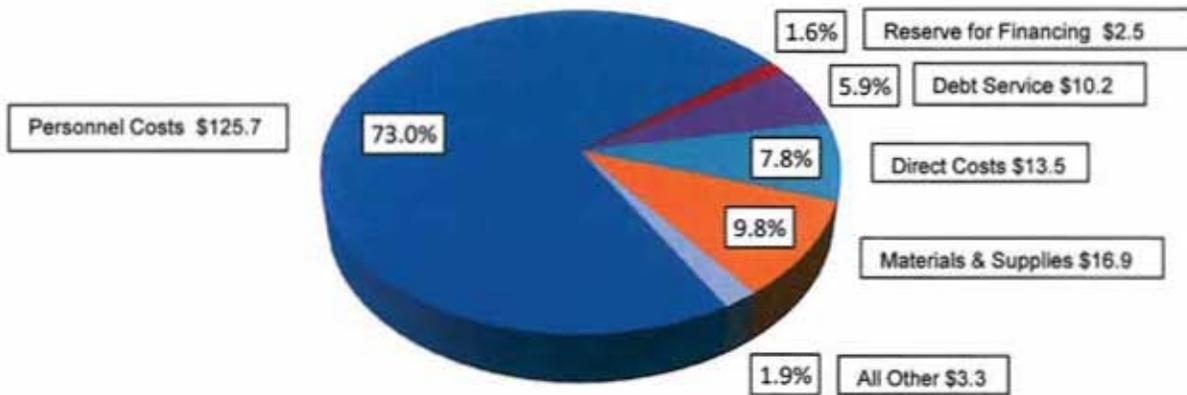
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
<b>REVENUES:</b>							
Property Tax & Related Items	\$ 105,059	\$	\$	\$	\$	\$	\$ 105,059
Intergovernmental	7,281	15					7,296
Charges for Services	19,017	105	4,495	1,982	10,907	(5,238)	31,268
Licenses & Permits	4,822				15		4,837
Fines & Forfeitures	8,161						8,161
Miscellaneous	3,074	25		6	21		3,126
Interest & Dividends	135				8		143
Operating Transfers	5	5,979				(5,979)	5
<b>Total Revenues</b>	<u>147,554</u>	<u>6,124</u>	<u>4,495</u>	<u>1,988</u>	<u>10,951</u>	<u>(11,217)</u>	<u>159,895</u>
Appropriation of Reserves							
Appropriation of Fund Bal.	10,288	47					10,335
<b>Total Funds Available</b>	<u>\$ 157,842</u>	<u>\$ 6,171</u>	<u>\$ 4,495</u>	<u>\$ 1,988</u>	<u>\$ 10,951</u>	<u>\$ (11,217)</u>	<u>\$ 170,230</u>
<b>EXPENDITURES:</b>							
Salaries and Wages	\$ 70,908	\$ 2,872	\$ 196	\$ 500	\$ 2,204	\$	\$ 76,680
Employee Benefits	45,139	1,621	151	470	1,646		49,027
Materials & Supplies	9,569	883	1	56	6,396		16,905
Direct Costs	13,171	371	4,137	196	889	(5,238)	13,526
Equipment/Rolling Stock	569			3	128		700
Other Debt	693						693
Debt Service				42	411		453
Depreciation				706	1,171		1,877
Reserve for Financing	2,488		10	15	30		2,543
Operating Transfers:							
Debt Service Fund	9,324	424					9,748
Library Fund	5,979					(5,979)	0
Other	2						2
<b>Total Expenditures</b>	<u>157,842</u>	<u>6,171</u>	<u>4,495</u>	<u>1,988</u>	<u>12,875</u>	<u>(11,217)</u>	<u>172,154</u>
Interfund Adjustments	<u>(10,235)</u>	<u>(41)</u>		<u>(161)</u>	<u>(779)</u>		
<b>Total (Memorandum Only)</b>	<u>\$ 147,607</u>	<u>\$ 6,130</u>	<u>\$ 4,495</u>	<u>\$ 1,827</u>	<u>\$ 12,095</u>	<u>\$</u>	<u>\$ 172,154</u>

**CITY OF WHITE PLAINS  
SUMMARY OF COMBINED OPERATING BUDGETS  
2013-2014**

**REVENUES: \$170.2M**



**EXPENDITURES: \$172.1M**

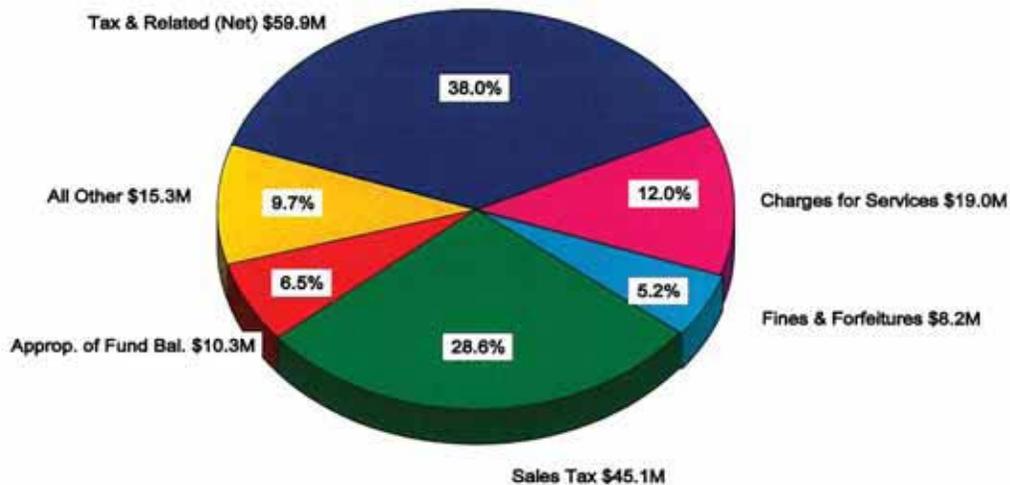


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# GENERAL FUND

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



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

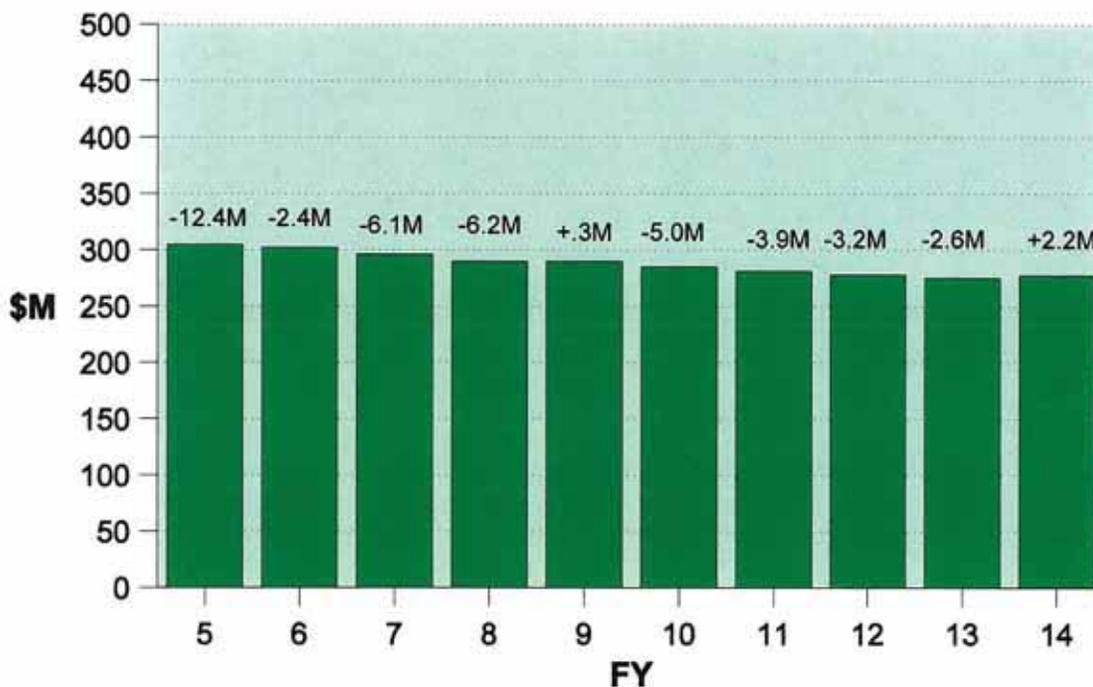
	2011-2012 Actual	2012-2013 Revised Budget	2013-2014 Budget
Property Taxes (Net)	\$ 51,949,812	\$ 54,327,584	\$ 56,386,180
Sales Tax - Unrestricted	45,875,403	45,750,000	45,100,000
Sales Tax - Restricted	5,097,268	0	0
Other Taxes	3,036,457	3,576,000	3,573,000
Intergovernmental	7,493,682	6,997,478	7,281,201
Charges for Services	17,229,090	17,891,841	19,017,193
Licenses & Permits	4,839,640	4,442,628	4,822,623
Fines & Forfeitures	8,220,494	8,856,200	8,160,650
Other Debt Proceeds	1,000,000	0	0
Miscellaneous	4,139,882	2,940,001	3,208,679
	<u>\$ 148,881,728</u>	<u>\$ 144,781,732</u>	<u>\$ 147,549,526</u>
Operating Transfers In	177,903	0	5,000
Appropriated for Tax Stabilization	0	5,000,000	5,100,000
Appropriated for Open Space	0	39,708	37,854
Appropriated for Tax Certioraris	0	1,750,000	1,750,000
Assigned to Prior. Yr. Encumbrance	0	1,075,649	0
Unassigned	0	1,000,000	3,400,000
	<u>\$ 149,059,631</u>	<u>\$ 153,647,089</u>	<u>\$ 157,842,380</u>

# GENERAL FUND

**Property Tax Levy:** The assessed valuation of taxable properties in the City of White Plains on March 1, 2013 was \$277,740,593, an increase of \$2,168,497 from 2012. The following schedule summarizes the changes from the 2012 roll:

	<b>Taxable Properties</b>	<b>Special Franchise</b>	<b>Total Taxable Roll</b>
FY 2012-2013 Taxable Roll	\$ 265,130,786	\$ 10,441,310	\$ 275,572,096
Assessments Added to Roll	4,921,250	1,007,784	5,929,034
Assessments Removed from Roll	(3,824,912)	0	(3,824,912)
Net Change to Partial Exemption	64,375	0	64,375
<b>FY 2013-2014 TAXABLE ROLL</b>	<b>\$ 266,291,499</b>	<b>\$ 11,449,094</b>	<b>\$ 277,740,593</b>
 Net Change	 \$ 1,160,713	 \$ 1,007,784	 \$ 2,168,497

## ASSESSMENT ROLL 10 YEAR HISTORY



The chart above shows the changes to the City's assessment roll over the last ten years. The increase in the new assessment roll is the first since FY 2008-09. When compared to the 2012-2013 assessment roll, the City's assessment roll for 2013-2014 increased by \$2.2 million or 0.8 percent. The components of the year-to-year change are as follows: additional assessments of \$5.9 million, net change to partial exemptions of \$64,375, and assessments removed from the roll of \$3.8 million. At current year tax rates, the net increase in the taxable roll translates to additional property tax revenue for 2013-2014 of slightly over four hundred thousand dollars. However, a large residential property moved from the exempt roll (payment in lieu of taxes) to the taxable roll, decreasing tax-exempt revenue. The 2013-2014 budget includes a property tax rate increase of 3.9% or \$7.27 per thousand of assessed value. For a residential home with a median assessment of \$13,400, City property taxes will be \$2,569, an increase of approximately \$97 annually.

# GENERAL FUND

The 3.9% tax rate increase compares favorably with last year's increase of 4.75%. PILOT revenue is budgeted at \$2.9 million in fiscal year 2013-2014, a net decrease of \$358,601 over the 2012-2013 budget. The net decrease is caused by the removal of one residential property from PILOT status, the reduction of a commercial PILOT property and the addition of two new properties to the PILOT roll.

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:

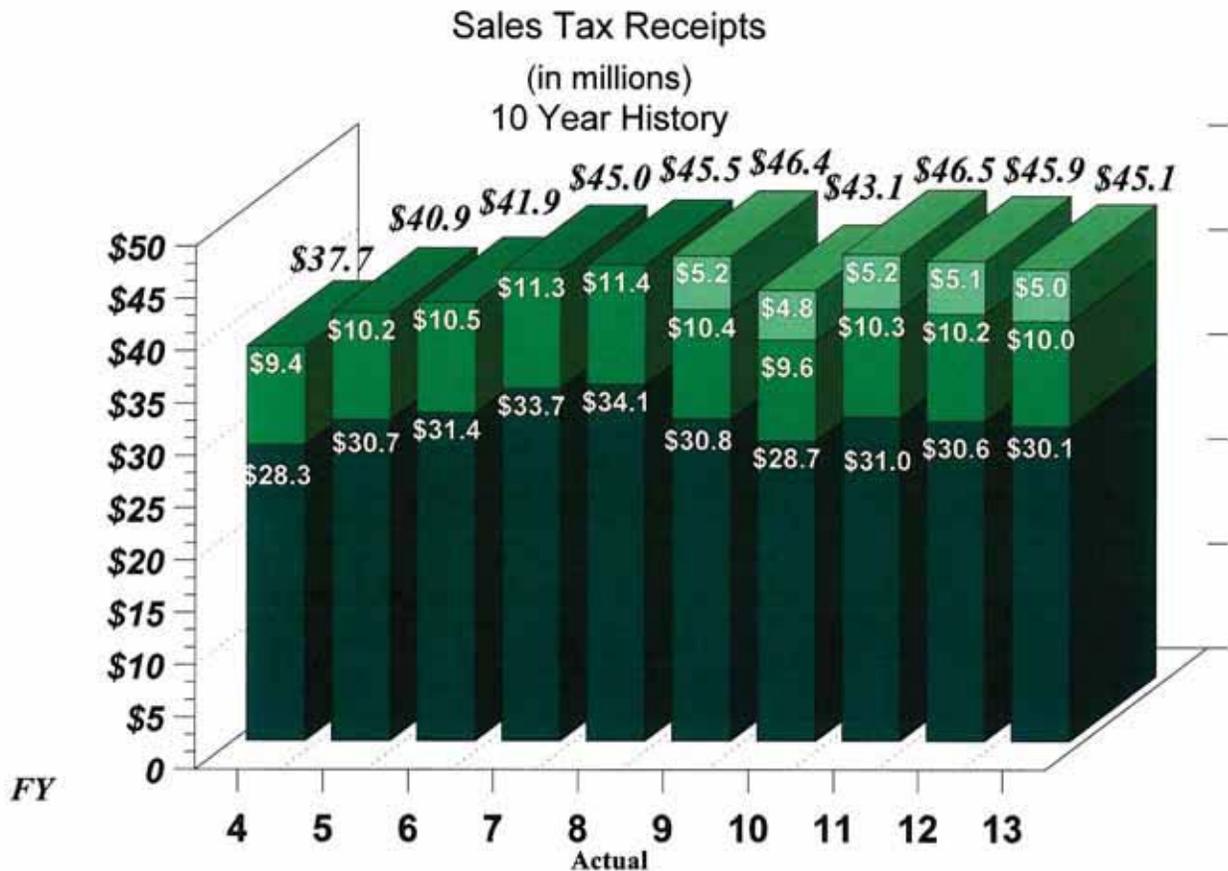
	2011-2012 <u>Actual</u>	2012-2013 <u>Budget</u>	2013-2014 <u>Budget</u>
Property Tax Levy	\$48,243,803	\$50,834,785	\$ 53,253,982
Payments in Lieu of Taxes	3,227,663	3,312,799	2,954,198
Prior Year Collections	557,071	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	<u>(78,725)</u>	<u>(20,000)</u>	<u>(22,000)</u>
	<u>\$51,949,812</u>	<u>\$54,327,584</u>	<u>\$56,386,180</u>
Tax Rate	<u>\$176.11</u>	<u>\$184.47</u>	<u>\$191.74</u>

Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit ("tax cap") that became effective in the City's prior fiscal year. Under this new law, the property taxes levied cannot increase by more than two percent or the rate of inflation (which ever 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 restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$646.79 per \$1,000 on July 1, 2013. This limit, when compared with the adopted tax rate of \$191.74, less allowable exclusions, leaves a potential taxing margin of \$498.31.

**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 2013-2014 Budget includes a sales tax figure representative of the full 2 1/4% rate. Not included in the 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; renewal was approved again in May of 2013.

# GENERAL FUND



Rate increased from 1.5% to 2% effective 9/1/93. Additional .25% increment added 6/1/08, bringing unrestricted rate to 2.25%, subject to renewal every two years. FY13 receipts are projected.

On June 1, 2010, the City began to receive sales tax receipts for its Tax Stabilization Account based on the most recent authorization for a 1/4 % increase in the sales tax rate. As of June 30, 2012, there was \$5,105,874 in the Tax Stabilization Account. As of April 30, 2013, an additional \$4.2 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, 2012 are available for appropriation in the City's 2013-2014 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in fiscal year 2014-2015. Clearly, this account is an important resource for the City to maintain a reasonably stable tax levy.

The 2013-2014 fiscal year budget includes a sales tax estimate of \$45.1 million (28.6% 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 \$45.1 million is a decrease of \$.65 million or 1.4 % over the current year. The renewal of the half percent first approved in 1993 will yield approximately \$10.0 million in sales tax receipts for the City, while the one quarter percent first approved in 2008 will generate almost \$5.0 million.

# GENERAL FUND

For the first ten months of fiscal year 2012-2013, actual sales tax receipts exclusive of the 1/4% dedicated to the Tax Stabilization Account, totalled \$37.5 million, compared to \$38.5 million for the same period in fiscal year 2011-2012. Sales tax receipts this fiscal year have been impacted negatively by Hurricane Sandy and the continuing stalemate at the federal level with respect to taxes and spending. The sales tax estimate in the adopted budget is conservative and in compliance with the City's Charter and fiscal performance goals; however, the decrease is of concern. 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 (\$570,000), an increase of almost 3%, and the utilities gross receipts tax budgeted at \$1,288,000, a decrease of 3%. The remaining source in this category is the hotel occupancy tax budgeted at \$1,050,000, an increase of less than 2%.

**Intergovernmental Revenues:** Intergovernmental revenues in the fiscal year 2013-2014 budget total approximately \$7.3 million, an increase of 4.2%, or \$296,358 from the fiscal year 2012-2013 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 estimated at \$1.475 million in the fiscal year 2013-2014 budget, an increase of \$325,000 or approximately 17% based on the receipts from the last fiscal year (\$1.27 million) and the first half of the current fiscal year (\$748,868).

All other intergovernmental revenue is budgeted at \$342,945, a decrease of \$28,642 over the fiscal year 2012-2013 adopted budget. The City has applied for an increase in its allocation of Community Development public service funding for scholarships to City recreational programs, a revenue included in this category. Youth Program State Aid has fallen 44% to \$29,487.

**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 2013-2014 budget total \$19 million, an increase of \$1.1 million over the 2012-2013 adopted budget. The largest increase results from a change in metered parking fees in City garages and lots. Fees for Recreation and Youth programs approved earlier this fiscal year are also reflected in the adopted budget.

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 and 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 \$4.8 million, an increase of \$379,995 or almost 9%. Revenues from the Building Department represent the largest component of this revenue category totalling \$2.6 million, or 54%. Building permits are budgeted at \$1.9 million in fiscal year 2013-2014, representing construction under way, as well as the regular annual building activity in the City. Another important revenue source in the licenses and permits category is franchise fees (cable and fiber optic) which are budgeted at \$716,000. Of this amount, \$650,000 represents the City's share of monies expected from Cable TV Franchise Fees. Based on current agreements, Cable TV

# GENERAL FUND

companies that operate within the City are required to remit 5% of their gross receipts to the City as part of their franchise agreement. These monies are then split between the City and Cable TV Access Commission. The 2013-2014 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. A rate increase has been approved for the storm water permits, while the base to which the current rate is applied for fire inspection certificates is increasing. 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.

**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 2013-2014 is \$135,000, a decrease of \$18,000 or almost 12% over the current fiscal year. The federal funds rate is expected to remain at historically low levels for the foreseeable future. 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 adopted budget total \$8.16 million, a decrease of almost \$700,000 or 8% from the fiscal year 2012-2013 adopted budget. Major revenue sources within this category include overtime and off-street parking fines (\$6.99 million), fines and bail imposed through the City Court (\$990,000) and hazard alarm fines (\$180,000).

## **Other Sources:**

- **Miscellaneous Revenues:** Miscellaneous Revenues are budgeted at \$3.1 million in fiscal year 2013-2014, an increase of 12% over the current year. A decrease caused by the loss of Medicare Part D reimbursements, as well as the auction of fewer City vehicles and property as replacement purchases have been postponed, is offset by the re-structuring of a land disposition agreement. A part of that revenue (\$705,000) is appropriated to offset the City's first EFC debt payments on the Gedney Yard. Other large revenue sources remaining in this category are the rental of City properties (\$782,648), the lease of parking spaces within the Longview garage which totals \$848,152, and the rental of a portion of Renaissance Park (\$100,333). Miscellaneous sources of revenue within this category include certain insurance reimbursements and contributions.
- **Sale of Debt:** Until fiscal year 2012-13, this revenue source reflected the bonding of tax certiorari payments that exceeded 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 2013-2014 includes an appropriation of \$3.4 million to balance the budget, an increase of \$2.4 million over the current year's adopted appropriation. An appropriation of \$1,750,000 from fund balance committed to tax certiorari is also provided. In addition, as in prior years, a portion of the City's open space reserve equal to \$37,854 is allocated towards the debt service on land acquired by the City. Finally, the budget for FY 2013-2014 includes an appropriation of \$5.1 million from the City's Tax Stabilization and Reserve Account; this appropriation reflects FY 2011-2012 receipts from the quarter percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 6.5% of the

# GENERAL FUND

total general fund revenue budget, an increase of 1.4% over the current year. The City's Charter does not permit the City to estimate revenues for the succeeding fiscal year any higher than what is expected in the current fiscal year. This conservative approach can result in 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 is to continue a structural balance on the revenue side of the budget without negatively impacting property taxes. The implementation of a Tax Stabilization Account (funded by a 1/4% increment in the sales tax rate) is an important component of maintaining structural balance.

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>Percent of Budget</u>
FY 13-14	\$ 3.4 m	\$ 2.4 m	2.2%
FY 12-13	1.0 m	(2.0) m	0.7%
FY 11-12	3.0 m	(2.0) m	2.1%
FY 10-11	5.0 m	(0.9) m	3.5%
FY 09-10	5.9 m	(4.0) m	4.0%

It is clear from the preceding chart, that the City is no longer utilizing large amounts of unassigned fund balance in its budgets. Some fluctuation is inevitable, however, based on economic factors. 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 Account 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 fund operations and to re-build its fund balance in order to provide for 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, was a top priority, which was successful, for the City in 2013. The Common Council has also approved a Home Rule Message asking the State to allow the City to create an Industrial Development Agency (IDA). 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. Action on this bill is pending. 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), to reflect the increase in the cost of providing services, but the cooperation of the county and state will always be needed to impact our other revenue sources positively.

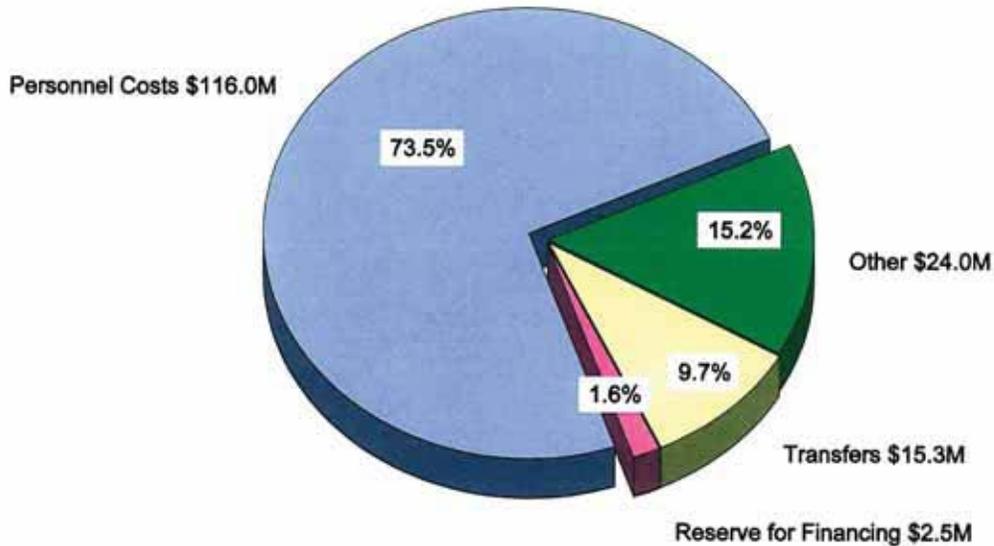
# GENERAL FUND

## 2013-2014 General Fund Budget Reconciliation of Revenues From Proposed to Adopted

<u>Proposed Budget</u>	<u>\$157,452,535</u>
Property Tax Levy	-133,315
PILOTs	-6,840
Sales Tax	-300,000
Mortgage Tax	125,000
Miscellaneous	705,000
<u>Adopted Budget</u>	<u>\$157,842,380</u>

# GENERAL FUND

## MAJOR EXPENDITURES



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

<b>EXPENDITURES:</b>	<u>2011-2012</u> <b>Actual</b>	<u>2012-2013</u> <b>Revised Budget</b>	<u>2013-2014</u> <b>Budget</b>
Salaries & Wages	\$ 68,549,291	\$ 69,741,420	\$ 70,907,780
Employee Benefits	38,547,302	42,669,355	45,139,559
Materials & Supplies	8,772,161	9,890,934	9,568,586
Direct Costs	12,696,479	13,606,743	13,171,303
Equipment/Rolling Stock	189,713	351,114	569,049
Other Debt	693,113	693,113	693,113
Reserve for Financing	0	2,459,317	2,488,224
Operating Transfers:			
Capital Projects Fund	567,029	438,000	0
Debt Service Fund	7,357,688	8,055,357	9,323,954
Library Fund	5,502,179	5,740,121	5,979,197
Other Funds	1,615	1,615	1,615
<b>Total Expenditures:</b>	<b>\$ <u>142,876,570</u></b>	<b>\$ <u>153,647,089</u></b>	<b>\$ <u>157,842,380</u></b>

# GENERAL FUND

**Salaries & Wages:** Based on currently approved pay plans, a total of \$70.9 million is budgeted for salaries and wages, an increase of \$902,103 or 1.3% from the 2012-2013 adopted budget. The 2013-2014 budget reflects positions filled as of May 10, 2013 and contracts in effect July 2013. Merit pay has been included in the Reserve for Financing. Two City bargaining units are without a contract and provision for the settlement of those contracts is made in the Reserve for Financing at no greater amount than the two settled contracts. Pursuant to City policy, the salaries and wages budget does not include funding for vacant full-time positions. 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 \$2.25 million in the FY 2013-2014 budget, a decrease of 1.5% or \$34,810 from the current year. Decreases from the current year's adopted budget principally occur in the Departments of Parking, Parks Maintenance, and Recreation and Parks. Increased funding in this account has been provided in the Planning Department to support planning initiatives.

Twenty-seven full-time positions (net) have been removed from the Table of Organization in the new adopted budget. There are 780 positions funded in the General Fund out of an authorized total of 816 authorized positions; the filled position total is less than at FY 2012-2013 budget adoption. A total of 894 positions are authorized City-wide (of which 853 are filled) compared to 923 in the FY 2012-2013 adopted budget (in which 857 were filled). The reduction in authorized strength reflects the City's commitment to consolidate and streamline functions. No provision has been made in the budget to fund any grant positions which may end as of June 30, 2013, or shortly thereafter.

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 are 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 in the budget, are not sufficient to fund the cost of personnel. Salaries and benefits in the FY 2013-2014 budget total \$116 million without consideration for merit, cost of living increases for expired contracts or vacancies. Revenues from the sales tax and real property tax are budgeted at \$101.3 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. City management reviews staffing levels throughout the year, often on a weekly basis.

# GENERAL FUND

The City-wide workforce of 894 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	101	11 %
Parking	99	11 %
Public Works	243	27 %
Public Safety	384	43 %
Community Services	<u>67</u>	<u>8 %</u>
	894	100 %

The City-wide budget for salaries and wages includes funding for 853 positions or 95% of the authorized workforce for FY 2013-2014. The General Fund budget includes funding in salaries and wages for 780 positions. Vacant positions, to the extent that they are filled, can only be funded through salary savings returned by the departments to the City's Position Control account.

**Employee Benefits:** Employee benefits in the budget total \$45.1 million, an increase of \$2.7 million or 6.5% over the FY 2012-13 adopted budget. This category of expenditures consists of three major elements: social security, pension costs and health insurance. Social Security costs in the General Fund are budgeted at \$5.4 million in FY 2013-2014, an increase of 1.5%. 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 \$242,000, an increase of almost 2%.

Pension costs are projected at \$17.2 million in the budget, an increase of \$2 million or 13.3% over the FY 2012-13 adopted budget. The tax rate equivalent of this increase is \$7.25 which equates to 99.7% of the adopted tax rate increase of \$7.27 per \$1,000 of assessed valuation. The following chart provides a comparison of pension rates supplied by New York State for fiscal years 2011-2012 through 2013-2014. The rates for FY 2013-2014 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.

<u>Pension Rates</u>	<u>04/01/11- 03/31/12 Actual</u>	<u>04/01/12- 03/31/13 Actual</u>	<u>04/01/13- 06/30/14 Budget</u>
<u>Police &amp; Fire Retirement:</u>			
Tier 1	26.0%	30.2%	34.7%
Tier 2	20.9%	25.1%	29.3%
Tier 5	16.8%	20.1%	23.4%
Tier 6	-	14.6%	16.5%
<u>Employees Retirement System:</u>			
Tier 1	21.5%	25.4%	29.7%
Tier 2	19.7%	23.2%	27.0%
Tiers 3, 4	15.8%	18.6%	21.6%
Tier 5	12.7%	15.1%	17.4%
Tier 6	-	10.1%	11.9%

# GENERAL FUND

The final major expenditure within the employee benefits category is insurances for active and retired employees. Health insurance costs total approximately \$20.6 million in fiscal year 2013-2014, an increase of 3% from the adopted budget for 2012-2013. The New York State Health Insurance Program (NYSHIP) has raised premium rates approximately 8% over 2012. Retiree health insurance costs account for approximately 40% of all City health insurance costs, the same as in the current year, and are budgeted at \$8.2 million, an increase of 3%.

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 slightly, while buyouts for retirees increased by 8%.

Dental insurance premium payments are budgeted at \$435,930 based on the City's current number of eligible employees, which includes CSEA, managerial/confidential, elected and appointed officials. Based on the current CSEA agreement, the City will pay \$1,214 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$120,395, based on the current number of eligible employees and the contracted rate for next year of \$342 per employee. The City also pays supplemental benefits and uniform maintenance in the amount of \$676,306 for the uniformed services and Teamsters. Also included in employee benefits are expenses related to education and training (\$50,503), tuition reimbursement (\$33,500) and work clothing and uniforms (\$264,450). Appropriations for work clothing and uniforms are increasing by 13% in FY 2013-2014.

**Materials & Supplies:** Appropriations in this category of expense total \$9.6 million in the new budget, up 2% from the fiscal year 2012-2013 year adopted budget. The largest increases occur in the purchase of road salt (\$237,800 or 77%) and rolling stock maintenance and operations (\$123,989 or 8%). The first increase results from lower demand for salt last year combined with a large supply from the previous year, and the latter from delayed replacement of rolling stock and rising fuel costs. The most significant decreases occur in space rental, down 84% because of the move of two departments to city-owned space and telephone, down 22% as the City continues to implement VOIP technology. Utility costs are the largest expenditure in the category of materials and supplies (\$3.7 million), followed by rolling stock operations at \$1.7 million and land/road maintenance at \$1.6 million.

**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 less than 1% from the current year's adopted budget. Included in this category is \$665,000 for BID services (offset by BID assessments on the revenue side of the budget), the same amount as in the current year. The two largest components of this category are legal judgements and settlements for tax certiorari which will decrease by 20% to \$2.2 million and the contribution to the Self Insurance Fund, up over \$0.3 million or 9% to \$4.3 million. Increases in workers compensation costs necessitate the larger appropriation. A detailed analysis of the Self Insurance Fund budget is found on page 63. Waste haulaway services is budgeted to decrease 2% to \$865,287.

# GENERAL FUND

**Equipment:** This expenditure category includes office, computer peripheral equipment, protective services equipment, parking meters, recreational, and any other equipment, except rolling stock, necessary to run City operations. In the fiscal year 2013-2014 budget, equipment purchases are budgeted at \$282,049, an increase of approximately \$75,000 from the current adopted budget. The single, largest component of the increase is an appropriation of \$55,250 to purchase license plate readers for the Police Department as recommended by the City's Capital Improvement Program. As this purchase is the only capital item funded by cash, the appropriation was placed in the equipment category, rather than as a transfer to the capital projects fund.

**Rolling Stock:** The City's Capital Improvement Program recommends the replacement of twelve vehicles with cash in FY 2013-2014, of which seven are police cars. Pursuant to the Program, a cash appropriation of \$327,000 is recommended for these vehicles. However, only \$287,000 has been included in the budget in this category. Vehicles to be replaced other than police cars include two for the Fire Department and one each for the Parks Maintenance Department and the Youth Bureau. The latter appropriation is to purchase outright a currently leased van.

**Other Debt:** The 2013-2014 budget includes \$693,113 for the annual payment due for the amortization of Police & Fire retirement system contributions. 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, 2012, the City owed almost \$2.4 million on these obligations incurred from fiscal years 2005-2007.

**Reserve For Financing:** Pursuant to the City's Fiscal Performance Goals, the Reserve for Financing includes an amount not to exceed one percent of the budget as a contingency for unknown expenses which might occur during the fiscal year. The Reserve for Financing in the 2013-2014 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 adopted budget for the Reserve for Financing is \$2,488,224, approximately the same as fiscal year 2012-13.

**Transfer to Library Fund:** The FY 2013-2014 budget includes a General Fund contribution to the Library Fund in the amount of slightly less than \$6 million, compared to \$5.7 million in the FY 2012-2013 revised budget, an increase of 4%. 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 in fiscal year 2013-2014 is 3.8% of the City's total budget, approximately the same as this year. Through savings achieved through re-organization, the Library will be able to offer services to the public on Thursday nights. A more detailed analysis of the Library Fund Budget is found on page 60.

**Transfer to Capital Projects Fund:** On February 4, 2013, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program for 2013-2014 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 2013-2014 Capital Improvement Program recommends a \$382,250 contribution from the General Fund for replacement of certain rolling stock (principally in the Police Department) and the purchase of license plate readers for the Police Department. Funding of \$342,250 is included in the adopted budget, but in the Equipment and Rolling Stock categories (see above).

# GENERAL FUND

The balance of rolling stock replacements in the General Fund (\$1,836,000) and all other capital projects related to the General Fund (\$6.5 million) may be funded by the Common Council through debt issuance.

**Transfer to Debt Service:** An appropriation for debt service in the amount \$9.3 million is included in the General Fund budget as a contribution to make principal and interest payments that are due in fiscal year 2013-2014, an increase of 15.7% or almost \$1.3 million from the current fiscal year. The increase is attributable chiefly to increased borrowing needed in previous years, as well as the July 2013 Environmental Facilities Corporation (EFC) financing of \$10.8 million in serial bonds for the Gedney Yard.

**Expenditure Outlook:** In the 2013-2014 budget, the City has continued its efforts to control costs. All full-time positions are reviewed before approval to hire is granted. A total of 27 positions have been eliminated from the City's Table of Organization to reflect stream-lining of various functions throughout the City. No provision has been made in the budget to fund positions in various grants as they end. LED replacement of bulbs in traffic and pedestrian signal lights, as well as lights in parking lots and possibly on streets to achieve energy savings, will continue. The City has begun a pilot project to pick-up trash with side loading refuse vehicles; two additional side-loading vehicles for this purpose have just been delivered. The City's Information Services Department is completing the installation of VOIP telephones to achieve communications savings throughout all City buildings. In July 2012, the City purchased a vacant commercial building close to City Hall. That purchase allowed the City to move two departments out of rented space. The savings of over \$320,000 per year will be used to pay the debt service on the newly acquired building, the new building's operating costs, and provide a net savings for the City.

The City continues to pay over a quarter of a million dollars annually city-wide in payroll tax to the MTA (Metropolitan Transportation Authority). This onerous tax has been repealed by the State on many small businesses, schools and not-for-profits. It makes no sense for City government to continue to be saddled with this obligation. Relief from the State is needed for this tax and for numerous unfunded mandates that originate at the state level. A two percent cap on municipal tax levies has been imposed by the State with the promise of mandate relief to result in expenditure savings. Until the state delivers on its promise, funding the expenditures required to provide the services needed by our residents will continue to be an enormous challenge.

There will undoubtedly continue to be upward pressure in the future on costs due to salary progression and escalating pension expenses as well as increased demand for services driven by expansion of the White Plains population - both resident and non-resident. In response, the City will need to continue to look at new technologies and approaches to improve efficiency.

In the current economic environment, controlling expenditures is of critical importance. The FY 2013-2014 financial plan includes a baseline budget that incorporates cost avoidance and expense reductions with the continuation of hiring restrictions.

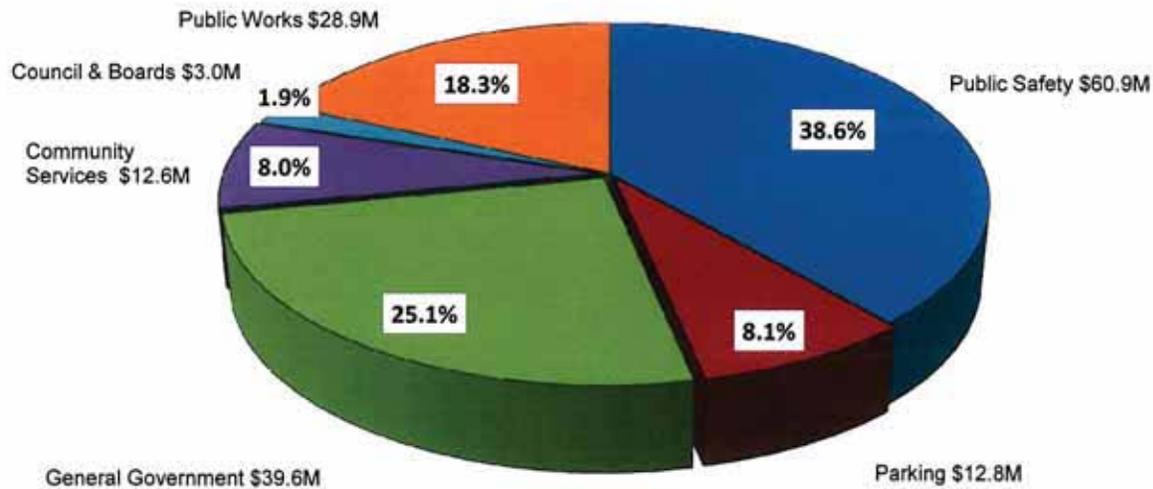
# GENERAL FUND

## 2013-2014 General Fund Budget Reconciliation of Expenditures From Proposed to Adopted

<b>Proposed Budget</b>	<b>\$157,452,535</b>
Full-time Employee Adjustments (various departments net)	-137,628
Contribution to Library Fund	3,549
Salary Settlements	965,700
Contribution to Debt Service Fund	630,000
Legal Judgments-Settlements	-50,000
Rolling Stock	-40,000
Reserve for Financing	-981,776
<b>Adopted Budget</b>	<b>\$157,842,380</b>

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## GENERAL FUND EXPENDITURES BY DEPARTMENT

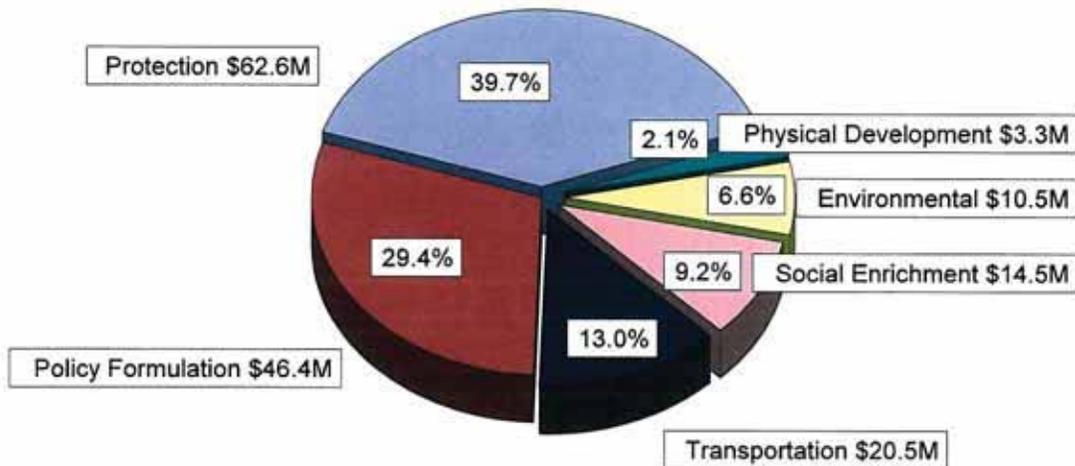


Department	2013-2014 Budget	Percent of Total	Department	2013-2014 Budget	Percent of Total
<b>Council &amp; Boards:</b>			<b>Public Works:</b>		
Council*	\$2,878,574	1.82%	Bureau of Admin.	\$1,682,521	1.07%
City Court	25,735	0.02%	Bureau of Engineering	2,297,786	1.46%
Board of Assessment Review	19,197	0.01%	Bureau of Bldg. Mntce.	3,409,165	2.16%
Board of Ethics	300	0.00%	Bureau of Garage & Shop	2,343,050	1.48%
Zoning Board of Appeals	103,376	0.07%	Bureau of Storm Water	157,312	0.10%
Real Estate Committee	5,000	0.00%	Bureau of Highways & Grounds	11,407,344	7.23%
White Plains Housing Authority	10,583	0.01%	Bureau of Sanitation	7,591,401	4.81%
	<u>3,042,765</u>	<u>1.93%</u>		<u>28,888,579</u>	<u>18.30%</u>
<b>General Government:</b>			<b>Public Safety:</b>		
Office of the Mayor	761,952	0.48%	Public Safety Admin.	1,290,269	0.82%
City Clerk Office	672,652	0.43%	Fire Department	25,149,045	15.93%
Law Department	2,258,044	1.43%	Police Department	34,493,712	21.85%
Assessor Office	683,689	0.43%		<u>60,933,026</u>	<u>38.60%</u>
Finance Department	28,376,281	17.98%	<b>Community Services:</b>		
Budget Department	332,425	0.21%	G/F Contribution to Library	5,979,197	3.79%
Purchase Department	616,616	0.39%	Recreation & Parks	3,701,549	2.35%
Information Services	1,382,672	0.88%	T.H. Slater Center	282,785	0.18%
Planning Department	968,148	0.61%	Youth Bureau	2,652,861	1.68%
Building Department	2,714,061	1.72%		<u>12,616,392</u>	<u>7.99%</u>
Personnel Department	816,453	0.52%			
	<u>39,582,993</u>	<u>25.08%</u>	<b>Total Expenditures</b>	<u><u>\$157,842,380</u></u>	<u><u>100.00%</u></u>
<b>Parking:</b>					
General Operations	4,454,610	2.82%			
Garages	2,363,964	1.50%			
Lots	252,640	0.16%			
Enforcement	2,640,321	1.67%			
Enforcement - City Center	445,955	0.28%			
Violations	1,253,319	0.79%			
Traffic Operations	1,367,816	0.87%			
	<u>12,778,625</u>	<u>8.10%</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</u> <u>2012-2013</u>	<u>Adopted</u> <u>2013-2014</u>	<u>Percentage</u> <u>Change</u>
Policy Formulation and Administration			
City-wide expenses*	\$ 23,767,496	\$ 24,975,093	5.1%
Other	21,769,283	21,403,192	(1.7)%
Protection of Persons & Property	59,802,404	62,654,080	4.8%
Environmental Protection	10,746,863	10,462,774	(2.6)%
Transportation	20,161,466	20,535,089	1.9%
Social Enrichment Opportunities	14,265,212	14,549,848	2.0%
Physical Resource Development	3,134,365	3,262,304	4.1%
<b>Total Expenditures:</b>	<b>\$ 153,647,089</b>	<b>\$ 157,842,380</b>	<b>2.7%</b>

\* 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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# GENERAL FUND

## 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 Account	Fund Balance
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
2011-12	143,962,363	142,876,570	1,085,793	5,097,268	27,305,647

**Expenditures:** General Fund expenditures increased by only \$0.4 million or 2.6% from FY 2008 to FY 2009, but revenues decreased by \$8.1 million or 5.8% 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%. At the end of FY 2011-2012, over \$1 million was added to fund balance in addition to \$5.1 million in sales tax receipts dedicated to tax stabilization. In that year, no contractual salary increases were given by the City. In the next year of the plan, expenditures are projected to remain relatively stable, except for pension costs which will increase by over \$2.5 million, based on double digit increases required by the state; a 2% salary settlement, and an increase in debt service costs. Similar pension rate increases are mandated for FY 2013-2014 and succeeding fiscal years. Expenditures are expected to increase 3.3%, by the end of the next fiscal year, principally because of another double digit percentage increase in pension rates, a 2% salary settlement, and growing debt service costs. Debt payments to the EFC for the Gedney Yard will be a major component of the increase in debt service costs. These increases will be somewhat mitigated by closely monitoring hiring and continuing to delete positions from the City's Table of Organization; authorized strength in the 2013-14 budget totals 894 positions, compared with 1,015 in fiscal year 2009. Should a higher cost-of-living adjustment be imposed by a state arbitrator for FY 2011 through 2014, 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.

**Revenues:** The General Fund's two major sources of revenue, the property tax levy and sales tax, are included in the 2013-2014 budget at \$53.254 million and \$45.1 million, respectively.

This year, the City (and all other local taxing jurisdictions) are again required to comply with, or override by a super majority, a state-imposed 2% cap on its property tax levy. The adopted property tax levy is within 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 assessment roll for 2013-2014 has increased for the first time since FY 2008-2009. The newly adopted tax rate for FY 2013-2014 is \$191.74 per thousand of assessed value, a 3.9% rate increase. The property tax levy represents approximately 34% of General Fund revenues.

# GENERAL FUND

The City's sales tax is another significant source of income representing approximately 28% of current operating revenues in the General Fund based on an unrestricted 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 Account. This fund is an important tool for the City to re-build its fund balance and provide property tax rate stability in future years. Only a 1.5% sales tax rate is permanent. The City must seek approval for the additional percents every two years. Legislation to levy the higher amounts has just been approved again by the State. Sales tax receipts have been adversely affected by storms and hurricanes, as well as the uncertainty concerning federal tax rates and expenditures. For the 2013-2014 fiscal year, sales tax is budgeted in accordance with the City Charter at the current year forecasted level of \$45.1 million for unrestricted sales tax, a decrease of almost 1.7% over last year's unrestricted receipts.

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 2013-14, the budget includes revenue of \$22.5 million provided by the Parking Department. Included in this amount is an increase in metered fees in City garages and lots. 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. Interest income is no longer a significant source of funds to the City and is not expected to be in the near future. Proceeds from the re-structuring of a land disposition agreement will favorably impact revenue in the current and next fiscal years. The City plans to utilize these payments to lower debt service costs and stabilize fund balance.

**Fund Balance:** The total appropriation of fund balance in the fiscal year 2013-2014 General Fund budget has increased from \$7.8 million to \$10.3 million, primarily because of the lack of growth in sales tax receipts. The appropriation of uncommitted fund balance will increase to \$3.4 million. Without this increase, it would not be possible to adopt a budget within the mandated levy cap without a severe reduction in City services.

An appropriation of \$5.1 million from the Tax Stabilization Account is also included in the adopted budget. Other fund balance appropriations in 2013-2014 include \$37,854 from the open space reserve, and \$1,750,000 from the tax certioraris reserve.

# GENERAL FUND

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

	Actual 2011-12	Forecast 2012-13	Forecast 2013-14
<b>Revenues &amp; Other Sources</b>			
Property Tax Levy (net)	\$ 51.9	\$ 54.6	\$ 56.5
Sales Tax - Unrestricted	45.9	45.1	45.9
Other Tax Related Items	3.1	3.2	3.2
Intergovernmental	7.5	9.1	7.3
Charges for Services	17.2	17.7	19.0
Licenses Permits	4.8	4.8	4.8
Fines & Forfeitures	8.2	8.0	8.1
Serial Bonds	1.0	0.0	0.0
All Other	4.3	7.6	5.2
	143.9	150.1	150.0
<b>Expenditures &amp; Other Uses:</b>			
Salaries & Wages	68.5	70.3	71.7
Employee Benefits	38.5	42.2	45.0
Materials & Supplies	8.8	9.5	9.6
Direct Costs	12.7	13.9	13.0
Equipment	0.2	0.3	0.5
Other Debt (Pension Amortization)	0.7	0.7	0.7
Reserve for Financing	0.0	0.0	0.3
<b>Interfund Transfers:</b>			
Library Fund	5.5	5.7	6.0
Debt Service Fund	7.4	8.1	9.3
Capital Projects Fund	0.6	0.4	0.0
	142.9	151.1	156.1
Total Revenues Over (Under) Expenditures	1.1	(1.0)	(6.1)
Restricted Sales Tax	5.1	5.0	5.1
Beginning Fund Balance	21.1	27.3	31.8
Ending Fund Balance	\$ 27.3	\$ 31.3	\$ 30.8
<b>Components of Ending Fund Balance:</b>			
Non-spendable(inventory/ prepaid expenditures/receivables)	\$ 1.7	\$ 2.2	\$ 2.0
Assigned to purchases on order	1.1	1.1	1.1
Assigned to tax certiorari	6.0	6.0	5.5
Assigned to subsequent year's expenditure	7.8	10.3	11.3
Committed for open space	0.1	0.3	0.3
Restricted for tax stabilization	5.1	5.0	5.1
Unassigned	5.5	6.4	5.5
Total Components of Ending Fund Balance	\$ 27.3	\$ 31.3	\$ 30.8

# GENERAL FUND

## SUMMARY BUDGET COMPARISONS

	2011-12 Actual*	2012-2013		2013-14 Budget
		Budget 12/31/2012	Actual 12/31/2012	
<b>REVENUES:</b>				
Property Taxes	\$ 52,028,537	\$ 54,347,584	\$ 53,548,457	\$ 57,073,180
Allowance for Uncollected Taxes	(78,725)	(20,000)	-	(22,000)
Net Tax Contribution	51,949,812	54,327,584	53,548,457	57,051,180
Sales Tax - Unrestricted	45,875,403	45,750,000	22,216,459	45,100,000
Sales Tax - Restricted	5,097,268	-	2,468,495	-
Hotel Occupancy Tax	986,735	1,030,000	502,366	1,050,000
Tax Related Items (Other than Levy)	2,049,722	2,546,000	879,567	1,858,000
Intergovernmental:				
Federal	372,907	89,898	38,282	64,327
State	5,793,813	5,690,240	1,079,821	5,674,179
County	1,326,962	1,217,340	802,143	1,542,695
Charges for Services	17,229,090	17,891,841	10,503,761	19,017,193
Licenses & Permits	4,839,640	4,442,628	2,919,253	4,822,623
Fines & Forfeitures	8,220,494	8,856,200	3,895,794	8,160,650
Miscellaneous	4,002,034	2,787,001	1,820,416	3,073,679
Interest	137,848	153,000	51,653	135,000
Serial Bond Proceeds	1,000,000	-	-	-
Operating Transfers-				
Capital Projects Fund	177,903	-	-	5,000
<b>Total Revenues</b>	<b>149,059,631</b>	<b>144,781,732</b>	<b>100,726,467</b>	<b>147,554,526</b>
Fund Balance:				
Restricted for Tax Stabilization	-	5,000,000	-	5,100,000
Committed to Open Space	-	39,708	-	37,854
Committed to Tax Certs	-	1,750,000	-	1,750,000
Assigned for Pr. Yr. Enc.	-	1,075,649	-	-
Unassigned	-	1,000,000	-	3,400,000
<b>Total Funds Available</b>	<b>\$ 149,059,631</b>	<b>\$ 153,647,089</b>	<b>\$ 100,726,467</b>	<b>\$ 157,842,380</b>
<b>EXPENDITURES:</b>				
Salaries & Wages	68,549,291	69,741,420	33,381,530	70,907,780
Employee Benefits	38,547,302	42,669,355	20,406,906	45,139,559
Materials & Supplies	8,772,161	9,890,934	4,035,915	9,568,586
Direct Costs	12,696,479	13,606,743	8,034,727	13,171,303
Equipment	189,713	351,114	190,834	569,049
Other Debt	693,113	693,113	693,113	693,113
Reserve for Financing	-	2,459,317	-	2,488,224
Operating Transfers:				
Capital Projects Fund	567,029	438,000	438,000	-
Debt Service Fund	7,357,688	8,055,357	4,101,366	9,323,954
Library Fund	5,502,179	5,740,121	2,473,179	5,979,197
Other Funds	1,615	1,615	810	1,615
<b>Total Expenditures</b>	<b>\$ 142,876,570</b>	<b>\$ 153,647,089</b>	<b>\$ 73,756,380</b>	<b>\$ 157,842,380</b>
<b>ASSESSED VALUATION</b>	<b>\$ 278,155,129</b>	<b>\$ 275,572,096</b>		<b>\$ 277,740,593</b>
<b>PROPERTY TAX RATE</b>	<b>\$176.11</b>	<b>\$184.47</b>		<b>\$191.74</b>

\* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2011 - June 30, 2012

**GENERAL FUND**  
**BUDGET SCHEDULES**

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

<b>REVENUES:</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>% Increase</b>
	<b>Actual</b>	<b>Revised Budget</b>	<b>Recognized</b>	<b>Budget</b>	<b>(Decrease)</b>
		<b>12/31/2012</b>	<b>12/31/2012</b>		
<b>Taxes &amp; Related Items:</b>					
Property Tax Levy	\$ 48,243,803	\$ 50,834,785	\$ 50,775,429	\$ 53,253,982	5%
Prior Year Property Tax Collections	557,071	200,000	(2,408)	200,000	0%
Payments in Lieu of Taxes	3,227,663	3,312,799	2,108,027	2,954,198	-11%
Allowance for Uncollected Taxes	(78,725)	(20,000)	0	(22,000)	10%
Property Tax Interest-Penalty	681,846	555,000	260,005	570,000	3%
BID Assessments	0	665,000	665,001	665,000	0%
Sales & Use Tax - Unrestricted	45,875,403	45,750,000	22,216,459	45,100,000	-1%
Sales & Use Tax - Restricted	5,097,268	0	2,468,495	0	0%
Hotel Occupancy Tax	986,735	1,030,000	502,366	1,050,000	2%
Utility Gross Receipts	1,367,876	1,326,000	621,970	1,288,000	-3%
Total Taxes & Related Items	<u>105,958,940</u>	<u>103,653,584</u>	<u>79,615,344</u>	<u>105,059,180</u>	<u>1%</u>
<b>Intergovernmental:</b>					
Federal:					
Emergency Management Assistance	298,852	0	17,398	0	0%
Senior Citizens T-IIIB	15,129	11,048	3,995	10,717	-3%
Dept. of Justice Vest Partnership	8,448	15,000	0	15,000	0%
Nutrition Title-IIIC	37,428	46,650	14,432	38,610	-17%
Other	13,050	17,200	2,457	0	-100%
Total Federal	<u>372,907</u>	<u>89,898</u>	<u>38,282</u>	<u>64,327</u>	<u>-28%</u>
State:					
Emergency Management Assistance	97,069	0	0	0	0%
AIM	5,463,256	5,463,256	952,802	5,463,256	0%
Mental Health	89,478	73,700	42,057	76,000	3%
Youth Program	34,485	52,848	14,744	29,487	-44%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
NYS Unified Court System	45,757	40,000	40,000	45,000	13%
Other	35,718	32,386	16,193	32,386	0%
Total State	<u>5,793,813</u>	<u>5,690,240</u>	<u>1,079,821</u>	<u>5,674,179</u>	<u>0%</u>
Country and Local Support:					
Mortgage Tax	1,265,160	1,150,000	748,868	1,475,000	28%
Stop DWI/SEAS Program	5,587	8,400	3,531	8,400	0%
Community Development	39,355	39,480	30,720	50,295	27%
Other	16,860	19,460	19,024	9,000	-54%
Total Country	<u>1,326,962</u>	<u>1,217,340</u>	<u>802,143</u>	<u>1,542,695</u>	<u>27%</u>
Total Intergovernmental	<u>7,493,682</u>	<u>6,997,478</u>	<u>1,920,246</u>	<u>7,281,201</u>	<u>4%</u>
<b>Charges for Services:</b>					
General:					
Community Development	103,451	128,746	42,894	20,630	-84%
White Plains URA	6,483	46,720	6,480	8,795	-81%
Section 8 Housing	24,828	18,595	18,744	0	-100%
WP School District	60,000	60,000	60,000	60,000	0%
Water Fund	500,000	642,000	642,000	642,000	0%
Sewer Fund	100,000	110,000	110,000	110,000	0%
Building Code Enforcement Fees	72,494	31,240	42,049	85,800	175%
Civil Service Exam Fees	83,530	34,500	4,713	98,050	184%
Other	6,260	6,200	4,040	5,325	-14%
Total General	<u>957,046</u>	<u>1,078,001</u>	<u>930,920</u>	<u>1,030,600</u>	<u>-4%</u>

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

REVENUES:	2011-2012 Actual	2012-2013 Revised Budget 12/31/2012	2012-2013 Recognized 12/31/2012	2013-2014 Budget	% Increase (Decrease)
<b>Charges for Services (cont'd):</b>					
Departmental:					
City Clerk	102,171	105,550	49,633	102,550	-3%
Parking Department	13,263,635	13,367,541	7,696,292	14,550,391	9%
Public Safety	1,027,517	1,275,304	638,023	1,268,707	-1%
Public Works	163,591	176,025	18,429	176,725	0%
Recreation & Parks	1,160,930	1,231,825	859,259	1,267,720	3%
Youth Services	554,200	657,595	311,205	620,500	-6%
Total Departmental	<u>16,272,044</u>	<u>16,813,840</u>	<u>9,572,841</u>	<u>17,986,593</u>	<u>7%</u>
Total Charges for Services	<u>17,229,090</u>	<u>17,891,841</u>	<u>10,503,761</u>	<u>19,017,193</u>	<u>6%</u>
<b>Licenses and Permits:</b>					
City Clerk	19,014	18,100	9,542	16,850	-7%
Planning	6,775	2,000	4,000	19,000	850%
Building Department	2,729,940	2,297,700	1,470,630	2,621,695	14%
Public Works	610,079	485,250	314,387	524,000	8%
Public Safety	784,895	919,845	773,605	918,045	0%
Recreation & Parks	1,400	1,500	0	2,000	33%
City Franchise Fees	687,537	718,233	347,089	721,033	0%
Total Licenses and Permits	<u>4,839,640</u>	<u>4,442,628</u>	<u>2,919,253</u>	<u>4,822,623</u>	<u>9%</u>
<b>Fines &amp; Forfeitures:</b>					
Alarm Ordinance	142,152	200,000	50,765	180,000	-10%
Fines & Bail Court	1,039,299	990,000	423,400	990,000	0%
Forfeited Deposits	950	200	650	900	350%
Overtime Parking Notices	223,224	221,000	76,635	154,750	-30%
Parking Fines	6,814,869	7,445,000	3,344,344	6,835,000	-8%
Total Fines & Forfeitures	<u>8,220,494</u>	<u>8,856,200</u>	<u>3,895,794</u>	<u>8,160,650</u>	<u>-8%</u>
<b>Miscellaneous:</b>					
Sale of Property	158,816	158,750	29,966	816,800	415%
Insurance Recovery	185,340	80,100	80,936	93,000	16%
Contributions	99,942	76,365	39,187	57,800	-24%
Tenant Emergency Protection	43,710	46,525	46,525	46,525	0%
Rents - Commissions	1,592,699	1,650,330	667,768	1,731,133	5%
Senior Citizens	21,668	26,000	8,569	23,000	-12%
Medicare Part D Reimbursement	394,169	376,500	173,456	0	-100%
Other	1,505,690	372,431	774,009	305,421	-18%
Total Miscellaneous	<u>4,002,034</u>	<u>2,787,001</u>	<u>1,820,416</u>	<u>3,073,679</u>	<u>10%</u>
<b>Interest</b>	<u>137,848</u>	<u>153,000</u>	<u>51,653</u>	<u>135,000</u>	<u>-12%</u>
<b>Sale of Debt:</b>					
Serial Bond Proceeds	* 1,000,000	0	0	0	0%
<b>Transfers From:</b>					
Capital Projects Fund	167,903	0	0	5,000	0%
Trust Fund	10,000	0	0	0	0%
	<u>177,903</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0%</u>
<b>Appropriation of Fund Balance:</b>					
Prior Year Enc.	0	1,075,649	0	0	-100%
Apptd Tax Stabilization Reserve	0	5,000,000	0	5,100,000	2%
Apptd Open Space Reserve	0	39,708	0	37,854	-5%
Apptd Tax Certs	0	1,750,000	0	1,750,000	0%
Apptd Fund Balance	0	1,000,000	0	3,400,000	240%
Total Appropriation of Fund Balance	<u>0</u>	<u>8,865,357</u>	<u>0</u>	<u>10,287,854</u>	<u>16%</u>
<b>Total Revenues</b>	<u>\$ 149,059,631</u>	<u>\$ 153,647,089</u>	<u>\$ 100,726,467</u>	<u>\$ 157,842,380</u>	<u>3%</u>

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

EXPENDITURES:	2011-2012 Actual	2012-2013 Revised Budget 12/31/2012	2012-2013 Recognized 12/31/2012	2013-2014 Budget	% Increase (Decrease)
<b>Salaries and Wages:</b>					
Elected	\$ 367,207	\$ 367,207	\$ 176,542	\$ 367,207	0%
Appointed	3,249,836	3,556,770	1,688,320	3,636,877	2%
Managerial/Confidential	2,570,101	2,595,042	1,218,790	2,704,911	4%
CSEA	20,150,158	20,468,651	9,761,246	20,691,200	1%
Police	19,026,150	19,127,880	8,947,861	19,059,485	0%
Fire	14,309,092	14,225,327	6,730,381	15,082,158	6%
Sanitation	3,703,175	3,751,673	1,844,422	3,662,180	-2%
Overtime:					
Managerial/Confidential	22,252	19,539	16,134	18,500	-5%
CSEA	758,948	926,710	510,342	911,400	-2%
Police	1,347,584	1,425,000	820,662	1,600,000	12%
Fire	425,543	517,000	307,556	530,404	3%
Sanitation	156,516	147,515	70,235	154,800	5%
Other:					
P/T Seasonal	2,189,974	2,380,235	1,172,789	2,251,739	-5%
207-A and Pensioner Payments	272,755	232,871	116,250	236,919	2%
Total Salaries & Wages	<u>68,549,291</u>	<u>69,741,420</u>	<u>33,381,530</u>	<u>70,907,780</u>	<u>2%</u>
<b>Employee Benefits:</b>					
Social Security	5,072,957	5,254,092	2,421,649	5,350,957	2%
MTA Payroll Tax	232,773	236,751	114,296	242,000	2%
Pension System:					
NYS Employee System	4,915,048	6,028,788	2,800,152	6,783,933	13%
NYS Police & Fire System	7,791,666	9,368,109	4,229,933	10,427,247	11%
Insurances:					
Health Insurances:					
Active Employees	10,993,737	11,645,311	5,553,174	11,999,741	3%
Active Employees Buyout	442,325	454,121	442,875	459,036	1%
Retired Employees	7,393,803	7,807,500	3,970,954	7,950,000	2%
Retired Employees Buyout	163,950	198,429	198,429	208,750	5%
Dental Insurance	424,820	422,852	210,788	435,930	3%
Optical Insurance	112,686	119,314	59,450	120,395	1%
Group Life Insurance	44,395	49,879	26,199	55,104	10%
Professional Development	94,111	147,050	41,740	151,622	3%
Clothing & Uniforms	381,719	446,924	96,414	456,781	2%
Supplemental Benefits:					
Employee Assistance Program	13,423	13,055	6,528	13,988	7%
Police	229,200	231,600	113,200	232,800	1%
Fire	160,881	165,000	80,395	170,695	3%
Sanitation	79,808	80,580	40,730	80,580	0%
Total Employee Benefits	<u>38,547,302</u>	<u>42,669,355</u>	<u>20,406,906</u>	<u>45,139,559</u>	<u>6%</u>
Total Personnel Costs	<u>107,096,593</u>	<u>112,410,775</u>	<u>53,788,436</u>	<u>116,047,339</u>	<u>3%</u>

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

EXPENDITURES:	2011-2012 Actual	2012-2013 Revised Budget 12/31/2012	2012-2013 Recognized 12/31/2012	2013-2014 Budget	% Increase (Decrease)
<b>Materials and Supplies:</b>					
Office Operations:					
Office Supplies	154,364	164,660	64,727	153,160	-7%
Advertising	18,550	15,292	4,873	16,542	8%
Printing	142,608	167,976	73,637	160,105	-5%
Postage	134,320	148,985	60,849	151,975	2%
Books- Subscriptions	69,091	79,705	27,181	78,070	-2%
Program Supplies	175,548	189,817	103,287	190,182	0%
Office Equipment Maintenance	169,350	193,936	148,934	205,314	6%
Other	0	8,436	5,157	9,000	7%
Total Office Operations	863,831	968,807	488,645	964,348	0%
<b>Land &amp; Road Maintenance:</b>					
Street Resurfacing	285,468	180,000	0	180,000	0%
Asphalt Materials	196,968	440,685	92,946	450,000	2%
Salt/Sand	193,652	411,906	93,685	557,950	35%
Street and Sidewalk Maint.	0	3,000	2,981	3,000	0%
Land Maintenance	290,100	322,916	103,766	289,000	-11%
Tree Removal/Replacement	66,698	142,795	94,934	60,000	-58%
Other	66,866	66,620	21,891	65,410	-2%
Total Land & Road Maintenance	1,099,752	1,567,922	410,203	1,605,360	2%
<b>Traffic Lighting Operations:</b>					
Street Lighting	19,785	38,475	55,522	30,000	-22%
Lamps & Poles	44,451	66,276	43,005	50,500	-24%
Signs & Signals	5,114	6,000	10	6,000	0%
Traffic Supplies	192,920	86,000	67,408	90,000	5%
Other	150	300	0	0	-100%
Total Traffic Lighting Operations	262,420	197,051	165,945	176,500	-10%
<b>Building &amp; Facility Operations:</b>					
Fuel Oil	20,074	5,675	0	4,675	-18%
Building Facility Maintenance	405,192	324,602	156,376	281,330	-13%
Maintenance Supplies	288,622	244,630	103,020	251,100	3%
Radio Communications	17,681	24,800	22,187	17,020	-31%
HVAC - Plumbing - Electrical	86,651	71,300	47,440	80,550	13%
Parking Meter Maintenance/Parts	82,106	71,700	13,106	72,000	0%
Emergency Repairs	35,041	35,500	13,119	42,500	20%
Other	51,596	43,800	31,451	56,950	30%
Total Building & Facility Operations	986,963	822,007	386,699	806,125	-2%
<b>Rolling Stock Operations:</b>					
Fuel	807,242	837,807	418,197	933,749	11%
Fire & Police Supplies	21,060	40,034	7,092	38,000	-5%
Tire & Chains	99,836	101,351	50,281	31,850	-69%
Repairs & Maintenance	607,430	525,382	288,005	641,750	22%
Other	44,907	49,980	22,349	24,250	-51%
Total Rolling Stock Operations	1,580,475	1,554,554	785,924	1,669,599	7%
<b>Utilities:</b>					
Electricity	2,620,058	3,056,827	1,074,750	3,082,981	1%
Telephone/Data Lines	259,645	254,892	78,382	236,845	-7%
Gas	240,203	336,729	25,262	317,808	-6%
Other	73,277	76,220	12,016	95,740	26%
Total Utilities	3,193,183	3,724,668	1,190,410	3,733,374	0%

**CITY OF WHITE PLAINS - GENERAL FUND**

**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

<b>EXPENDITURES:</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget 12/31/2012</b>	<b>2012-2013 Recognized 12/31/2012</b>	<b>2013-2014 Budget</b>	<b>% Increase (Decrease)</b>
<b>Materials &amp; Supplies (cont'd)</b>					
Rentals:					
Property - Space	512,819	554,153	271,113	224,800	-59%
Software	196,966	412,566	299,419	281,017	-32%
Equipment	75,752	89,206	37,557	107,463	20%
<b>Total Rentals</b>	<b>785,537</b>	<b>1,055,925</b>	<b>608,089</b>	<b>613,280</b>	<b>-42%</b>
<b>Total Materials &amp; Supplies</b>	<b>8,772,161</b>	<b>9,890,934</b>	<b>4,035,915</b>	<b>9,568,586</b>	<b>-3%</b>
<b>Direct Costs:</b>					
Contractual Services:					
Ambulance Service Contract	360,408	382,320	180,204	375,000	-2%
Consultants	248,239	226,894	144,978	152,200	-33%
Financial & Auditing	103,593	91,600	91,600	89,000	-3%
Public Stenographer	25,083	30,500	5,722	25,000	-18%
Athletic Officials	94,445	104,500	42,275	96,800	-7%
Civil Service Exam Admin.	11,899	44,905	20,699	44,905	0%
Service Contracts	567,233	745,003	553,851	735,482	-1%
Bus Transportation	76,006	83,414	64,935	78,379	-6%
Waste Disposal Haulaway	830,012	885,000	271,761	865,287	-2%
Labor Counsel	103,335	217,000	217,000	200,000	-8%
Program Services	742,030	890,836	520,961	869,900	-2%
Network Support Services	84,574	75,500	55,513	75,500	0%
Humane Society	44,901	46,706	18,705	44,892	-4%
Ticket Collections	579,002	577,000	216,078	609,000	6%
Arbitration & Hearing Officers	29,643	80,100	7,800	75,700	-5%
Meals	65,147	66,000	26,274	65,000	-2%
Towing	76,380	90,000	24,675	75,000	-17%
Armory Contract Charges	264,000	264,000	154,000	264,000	0%
Credit Card Fees	304,491	274,500	126,055	310,000	13%
Miscellaneous	108,838	187,175	103,610	153,050	-18%
Insurances:					
Contribution to Self Ins. Fund	5,498,777	3,903,214	3,903,214	4,255,948	9%
Other Insurance Premiums	62,218	69,110	43,862	62,110	-10%
Legal Judgments - Settlements	1,786,575	2,797,862	421,483	2,200,000	-21%
Taxes	419,084	443,849	1,641	465,000	5%
BID Services	0	665,000	650,200	665,000	0%
Rent Abatement (ETPA)	50,342	65,000	24,178	65,000	0%
NYS Admin. Charges (ETPA)	29,140	31,000	31,000	31,000	0%
Procedural Review Tax Assess.	31,294	176,000	63,000	103,000	-41%
Community Activities	61,645	38,450	26,708	67,500	76%
Crime Control Planning	14,198	15,000	7,448	15,000	0%
Other	23,947	39,305	15,297	37,650	-4%
<b>Total Direct Costs</b>	<b>12,696,479</b>	<b>13,606,743</b>	<b>8,034,727</b>	<b>13,171,303</b>	<b>-3%</b>

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

EXPENDITURES:	2011-2012 Actual	2012-2013 Revised Budget 12/31/2012	2012-2013 Recognized 12/31/2012	2013-2014 Budget	% Increase (Decrease)
<b>Equipment:</b>					
Rolling Stock	0	0	0	287,000	100%
Office Equipment	55,643	115,186	47,881	86,700	-25%
Machinery & Tools	19,563	23,688	14,858	22,574	-5%
Building Facility Enhancements	6,202	7,400	1,154	7,500	1%
Protective Services Equipment	14,952	58,379	23,046	90,250	55%
Fire Station Furnishings	5,219	6,000	0	6,000	0%
Mobile Radios	10,586	850	786	1,000	18%
Security Equipment	25,247	5,000	0	5,000	0%
Other Equipment	52,301	134,611	103,109	63,025	-53%
Total Equipment	<u>189,713</u>	<u>351,114</u>	<u>190,834</u>	<u>569,049</u>	<u>62%</u>
<b>Other Debt-</b>					
Repayment of Pension	* 693,113	693,113	693,113	693,113	0%
<b>Other Financial Uses:</b>					
Transfer To:					
Library Fund	* 5,502,179	5,740,121	2,473,179	5,979,197	4%
Debt Service Fund	7,357,688	8,055,357	4,101,366	9,323,954	16%
Capital Projects Fund	567,029	438,000	438,000	0	-100%
Housing Auth. Enhancement Fund	1,615	1,615	810	1,615	0%
Total Other Financial Uses	<u>13,428,511</u>	<u>14,235,093</u>	<u>7,013,355</u>	<u>15,304,766</u>	<u>8%</u>
Reserve for Financing	<u>0</u>	<u>2,459,317</u>	<u>0</u>	<u>2,488,224</u>	<u>1%</u>
Total Other than Personnel Costs	<u>35,779,977</u>	<u>41,236,314</u>	<u>19,967,944</u>	<u>41,795,041</u>	<u>1%</u>
<b>Total Expenditures</b>	<b>\$ <u>142,876,570</u></b>	<b>\$ <u>153,647,089</u></b>	<b>\$ <u>73,756,380</u></b>	<b>\$ <u>157,842,380</u></b>	<b><u>3%</u></b>

\* Classification for Budgetary purposes.

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

<b>REVENUES:</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget 12/31/2012</b>	<b>2012-2013 Recognized 12/31/2012</b>	<b>2013-2014 Budget</b>	<b>% Increase (Decrease)</b>
<b>Council &amp; Boards:</b>					
Common Council	\$ 65	\$ 2,075,649	\$ 0	\$ 3,400,000	64%
City Court	1,039,324	990,000	423,400	990,000	0%
Real Estate Committee	0	0	0	0	0%
<b>Total Council &amp; Boards</b>	<b>1,039,389</b>	<b>3,065,649</b>	<b>423,400</b>	<b>4,390,000</b>	<b>43%</b>
<b>General Government:</b>					
Office of the Mayor	1,400	5,000	5,000	0	-100%
City Clerk Office	122,810	124,300	59,396	119,925	-4%
Law Department	5,207	14,500	6,594	8,000	-45%
Assessor's Office	2,249	1,400	812	1,800	29%
Finance Department	116,534,340	119,447,669	83,450,206	121,480,380	2%
Budget Department	0	50	0	0	-100%
Information Services	0	0	0	0	0%
Purchasing Department	135,849	133,000	13,602	85,000	-36%
Planning Department	140,082	196,706	87,436	75,200	-62%
Building Department	2,807,351	2,331,190	1,514,556	2,710,095	16%
Personnel Department	95,740	46,725	16,763	110,290	136%
<b>Total General Government</b>	<b>119,845,028</b>	<b>122,300,540</b>	<b>85,154,365</b>	<b>124,590,690</b>	<b>2%</b>
<b>Public Works:</b>					
Bureau of Administration	1,172,894	559,562	342,721	615,291	10%
Bureau of Engineering	45,250	56,450	24,950	50,900	-10%
Bureau of Building Maintenance	634,395	663,923	344,350	738,248	11%
Bureau of Garage and Shop	68	150	0	100	-33%
Bureau of Storm Water	0	0	0	0	0%
Bureau of Highways	107,935	106,650	14,390	105,425	-1%
Parks Maintenance Program	102,499	106,013	65,457	115,333	9%
Bureau of Sanitation	82,549	80,500	11,421	81,600	1%
<b>Total Public Works</b>	<b>2,145,590</b>	<b>1,573,248</b>	<b>803,289</b>	<b>1,706,897</b>	<b>8%</b>
<b>Parking:</b>					
General Operations	485,725	426,675	201,601	408,400	-4%
Garages	9,056,635	9,163,157	5,153,490	9,846,391	7%
Surface Lots	2,063,456	2,018,000	1,301,823	2,386,147	18%
Streets	2,324,884	2,300,000	1,148,349	2,403,000	4%
Violations	6,983,629	7,627,000	3,433,739	7,014,000	-8%
City Center Enforcement	419,571	444,616	212,242	445,955	0%
Traffic Operations	496,405	15,033	8,824	15,033	0%
<b>Total parking</b>	<b>21,830,305</b>	<b>21,994,481</b>	<b>11,460,068</b>	<b>22,518,926</b>	<b>2%</b>
<b>Public Safety:</b>					
Public Safety Administration	10,361	0	247	0	0%
Fire Department	638,506	694,655	703,222	703,784	1%
Police Department	1,441,033	1,806,305	835,412	1,755,754	-3%
<b>Total Public Safety</b>	<b>2,089,900</b>	<b>2,500,960</b>	<b>1,538,881</b>	<b>2,459,538</b>	<b>-2%</b>
<b>Community Services:</b>					
Recreation and Parks	1,360,194	1,448,483	977,790	1,474,247	2%
Youth Bureau	749,225	763,728	368,674	702,082	-8%
<b>Total Community Services</b>	<b>2,109,419</b>	<b>2,212,211</b>	<b>1,346,464</b>	<b>2,176,329</b>	<b>-2%</b>
<b>Total Revenues</b>	<b>\$ 149,059,631</b>	<b>\$ 153,647,089</b>	<b>\$ 100,726,467</b>	<b>\$ 157,842,380</b>	<b>3%</b>

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

<b>EXPENDITURES:</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget 12/31/2012</b>	<b>2012-2013 Recognized 12/31/2012</b>	<b>2013-2014 Budget</b>	<b>% Increase (Decrease)</b>
<b>Council &amp; Boards:</b>					
Common Council	\$ 371,130	\$ 2,844,425	\$ 186,198	\$ 2,878,574	1%
City Court	20,375	25,735	7,083	25,735	0%
Board of Assessment Review	13,785	18,552	209	19,197	3%
Zoning Appeals Board	94,577	99,506	47,575	103,376	4%
Real Estate Committee	0	5,000	0	5,000	0%
Board of Ethics	0	300	0	300	0%
Housing Authority	10,026	10,540	6,079	10,583	0%
<b>Total Council &amp; Boards</b>	<b>509,893</b>	<b>3,004,058</b>	<b>247,144</b>	<b>3,042,765</b>	<b>1%</b>
<b>General Government:</b>					
Office of the Mayor	664,399	732,132	342,470	761,952	4%
City Clerk Office	607,988	655,174	279,178	672,652	3%
Law Department	1,915,211	2,305,709	1,174,129	2,258,044	-2%
Assessor's Office	610,458	662,486	303,935	683,689	3%
Finance Department	25,809,313	26,992,585	15,332,473	28,376,281	5%
Budget Department	917,769	797,682	578,090	332,425	-58%
Information Services	1,295,022	1,720,009	953,098	1,382,672	-20%
Purchasing Department	556,553	591,958	281,493	616,616	4%
Planning Department	931,656	952,287	463,072	968,148	2%
Building Department	2,673,075	2,832,369	1,340,080	2,714,061	-4%
Personnel Department	698,867	782,163	356,191	816,453	4%
<b>Total General Government</b>	<b>36,680,311</b>	<b>39,024,554</b>	<b>21,404,209</b>	<b>39,582,993</b>	<b>1%</b>
<b>Public Works:</b>					
Bureau of Administration	1,641,575	1,699,492	797,523	1,682,521	-1%
Bureau of Engineering	2,081,367	2,186,679	1,043,167	2,297,786	5%
Bureau of Building Maintenance	3,097,481	3,322,538	1,494,804	3,409,165	3%
Bureau of Garage and Shop	2,126,640	2,270,793	1,109,198	2,343,050	3%
Bureau of Storm Water	174,864	209,990	85,114	157,312	-25%
Bureau of Highways	8,047,496	9,103,149	4,154,270	9,477,518	4%
Parks Maintenance Program	1,908,881	1,884,474	923,957	1,929,826	2%
Bureau of Sanitation	7,318,068	7,704,504	3,661,567	7,591,401	-1%
<b>Total Public Works</b>	<b>26,396,372</b>	<b>28,381,619</b>	<b>13,269,600</b>	<b>28,888,579</b>	<b>2%</b>
<b>Parking:</b>					
General Operations	4,078,831	4,438,011	1,995,243	4,454,610	0%
Garages	2,422,443	2,475,587	1,182,841	2,363,964	-5%
Surface Lots	216,947	247,640	114,442	252,640	2%
Violations	1,169,234	1,215,723	497,434	1,253,319	3%
Enforcement	2,358,784	2,528,211	1,210,296	2,640,321	4%
Enforcement - City Center	412,703	445,347	208,969	445,955	0%
Traffic Operations	1,265,034	1,339,431	650,910	1,367,816	2%
<b>Total Parking</b>	<b>11,923,976</b>	<b>12,689,950</b>	<b>5,860,135</b>	<b>12,778,625</b>	<b>1%</b>
<b>Public Safety:</b>					
Public Safety Administration	1,215,599	1,263,519	662,998	1,290,269	2%
Fire Department	22,588,700	23,487,975	10,922,724	25,149,045	7%
Police Department	31,890,288	33,419,277	15,538,705	34,493,712	3%
<b>Total Public Safety</b>	<b>55,694,587</b>	<b>58,170,771</b>	<b>27,124,427</b>	<b>60,933,026</b>	<b>5%</b>
<b>Community Services:</b>					
Public Library-G.F. Contribution	5,502,179	5,740,121	2,473,179	5,979,197	4%
Recreation and Parks	3,408,683	3,657,190	1,912,016	3,701,549	1%
T.H. Slater Center	289,274	301,514	199,371	282,785	-6%
Youth Bureau	2,471,295	2,677,312	1,266,299	2,652,861	-1%
<b>Total Community Services</b>	<b>11,671,431</b>	<b>12,376,137</b>	<b>5,850,865</b>	<b>12,616,392</b>	<b>2%</b>
<b>Total Expenditures</b>	<b>\$ 142,876,570</b>	<b>\$ 153,647,089</b>	<b>\$ 73,756,380</b>	<b>\$ 157,842,380</b>	<b>3%</b>

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

<b>REVENUES:</b>	2011-2012 Actual	2012-2013 Revised Budget 12/31/2012	2012-2013 Recognized 12/31/2012	2013-2014 Budget	% Increase (Decrease)
<b>Policy Formulation &amp; Administration:</b>					
CC Policy Formulation	\$ 65	\$ 2,075,649	\$ 0	\$ 3,400,000	64%
City Court Proceedings	1,039,324	990,000	423,400	990,000	0%
Municipal Management	1,400	5,000	5,000	0	-100%
City Clerk Services	122,810	124,300	59,396	119,925	-4%
Counsel to City	5,207	14,500	6,594	8,000	-45%
Establish/Maintain Assessment Roll	2,249	1,400	812	1,800	29%
Financial Policy and Administration	1,704	1,380	40	375	-73%
Bookkeeping & Financial Reporting	40,217	31,000	24,885	11,500	-63%
Disbursements & Payroll	4,040	4,010	4,012	4,015	0%
Revenue Collections	135,084	150,000	49,859	131,000	-13%
City-wide Financial Activities	116,353,295	119,261,279	83,371,410	121,333,490	2%
Resource Planning & Management	0	50	0	0	-100%
Purchasing, Stockroom & Warehouse	135,849	133,000	13,602	85,000	-36%
Personnel Administration, Services & Labor Relations	50	25	30	40	60%
Civil Service Administration	95,690	46,700	16,733	110,250	136%
DPW Program Mgmt. & Admin.	1,172,894	559,562	342,721	615,291	10%
DPW City-owned Bldg. Maintenance	634,395	663,923	344,350	738,248	11%
DPW Rolling Stock Maintenance	68	150	0	100	-33%
Tax Property management	0	0	0	0	0%
Information Services	0	0	0	0	0%
<b>Total Policy Formulation &amp; Admin.</b>	<b>119,744,341</b>	<b>124,061,928</b>	<b>84,662,844</b>	<b>127,549,034</b>	<b>3%</b>
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	1,090	2,000	0	1,000	-50%
Public Safety Administration	10,361	0	247	0	0%
Fire Admin., Prevention & Suppression	638,506	694,655	703,222	703,784	1%
License Division	321,753	444,800	152,837	408,000	-8%
Support Services	26,859	29,000	12,038	30,000	3%
Police - all other	12,971	15,000	10,825	15,000	0%
Patrol	1,066,120	1,303,505	656,452	1,298,754	0%
Traffic Enforcement Operations	13,330	14,000	3,260	4,000	-71%
<b>Total Protection of Persons &amp; Property</b>	<b>2,090,990</b>	<b>2,502,960</b>	<b>1,538,881</b>	<b>2,460,538</b>	<b>-2%</b>
<b>Environmental Protection:</b>					
Waste Collection, Disposal & Recycling	82,549	80,500	11,421	81,600	1%
Housing Code Enforcement	3,900	6,500	471	4,000	-38%
Equip/Environmental Code Enforcement	683,497	597,440	386,408	649,875	9%
Eng. Review/Construction Code Enf.	2,119,954	1,727,250	1,127,677	2,056,220	19%
<b>Total Environmental Protection</b>	<b>2,889,900</b>	<b>2,411,690</b>	<b>1,525,977</b>	<b>2,791,695</b>	<b>16%</b>
<b>Transportation:</b>					
Forestry Services	5,060	100	0	1,000	900%
Snow Removal	72,394	76,000	0	74,875	-1%
Street Repairs	28,856	28,050	14,025	28,050	0%
Leaf Removal	535	500	365	500	0%
Parking	21,333,900	21,979,448	11,451,244	22,503,893	2%
Traffic Engineering & Administration	462,656	5,033	0	5,033	0%
Operation/Maint. of Traffic Control Devices	33,749	10,000	8,824	10,000	0%
<b>Total Transportation</b>	<b>21,937,150</b>	<b>22,099,131</b>	<b>11,474,458</b>	<b>22,623,351</b>	<b>2%</b>

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

<b>REVENUES:</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget 12/31/2012</b>	<b>2012-2013 Recognized 12/31/2012</b>	<b>2013-2014 Budget</b>	<b>% Increase (Decrease)</b>
<b>Social Enrichment Opportunities:</b>					
Admin. Services Recreation & Parks	30,085	47,625	36,588	46,200	-3%
Parks Maintenance	102,499	106,013	65,457	115,333	9%
Saxon Woods Field	47,042	58,000	24,780	60,000	3%
Special Recreation	97,894	80,700	56,983	102,000	26%
Ebersole Rink	338,553	325,300	244,747	343,800	6%
Camps	393,854	420,560	398,970	431,000	2%
Youth Sports & Activities	144,175	182,400	111,873	170,720	-6%
Adult Sports & Activities	208,728	212,800	52,875	217,800	2%
Cultural & Special Events	20,217	31,400	16,028	24,400	-22%
Senior & Citizens Services	79,646	89,698	34,946	78,327	-13%
Youth Program Mgmt/Administration	66,303	37,150	9,376	21,252	-43%
After School Centers	526,844	617,355	269,863	584,675	-5%
Youth Employment	84,943	26,065	26,065	25,000	-4%
Neighborhood Services	25	0	260	0	0%
Alternatives Program	13,649	18,198	5,368	10,735	-41%
Bits 'N Pieces Summer Day Camp	57,461	64,960	57,742	60,420	-7%
City Support to Federal Programs	9,847	14,481	12,958	3,630	-75%
<b>Total Social Enrichment Opportunities</b>	<u>2,221,765</u>	<u>2,332,705</u>	<u>1,424,879</u>	<u>2,295,292</u>	<u>-2%</u>
<b>Physical Resource Development:</b>					
Planning Services	126,889	143,385	69,897	65,525	-54%
City Support to URA	3,346	38,840	4,581	6,045	-84%
Engineering Services	45,250	56,450	24,950	50,900	-10%
<b>Total Physical Development</b>	<u>175,485</u>	<u>238,675</u>	<u>99,428</u>	<u>122,470</u>	<u>-49%</u>
<b>Total Revenues</b>	<u>\$ 149,059,631</u>	<u>\$ 153,647,089</u>	<u>\$ 100,726,467</u>	<u>\$ 157,842,380</u>	<u>3%</u>

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

<b>EXPENDITURES:</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget 12/31/2012</b>	<b>2012-2013 Recognized 12/31/2012</b>	<b>2013-2014 Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy Formulation	\$ 371,130	\$ 2,844,425	\$ 186,198	\$ 2,878,574	1%
City Court Proceedings	20,375	25,735	7,083	25,735	0%
Assessment Review	13,785	18,552	209	19,197	3%
Review of Zoning Appeals	94,577	99,506	47,575	103,376	4%
Tax Property Management	0	5,000	0	5,000	0%
Board of Ethics	0	300	0	300	0%
WP Housing Authority	10,026	10,540	6,079	10,583	0%
Municipal Management	664,399	732,132	342,470	761,952	4%
City Clerk Services	546,418	585,705	277,396	604,136	3%
Elections	61,570	69,469	1,782	68,516	-1%
Counsel to City	1,197,306	1,321,244	629,900	1,445,802	9%
Litigation	451,119	391,344	197,529	324,298	-17%
Labor Relations	235,492	417,121	283,700	384,944	-8%
Tax Assessment Review	31,294	176,000	63,000	103,000	-41%
Establish/Maintain Assessment Roll	610,458	662,486	303,935	683,689	3%
Financial Policy and Administration	363,641	393,135	174,502	405,067	3%
Bookkeeping & Financial Reporting	319,398	292,756	138,957	317,060	8%
Disbursements & Payroll	452,448	391,511	185,497	485,944	24%
Revenue Collections	516,916	562,107	266,784	610,796	9%
City-wide Financial Activities	24,156,910	25,353,076	14,566,733	26,557,414	5%
Resource Planning & Management	917,769	797,682	578,090	332,425	-58%
Information Services	1,295,022	1,720,009	953,098	1,382,672	-20%
Purchasing, Stockroom & Warehouse	556,553	591,958	281,493	616,616	4%
Personnel Administration, Services & Labor Relations	231,062	278,408	122,824	290,557	4%
Civil Service Administration	467,805	503,755	233,367	525,896	4%
DPW Program Mgmt. & Admin.	1,641,575	1,699,492	797,523	1,682,521	-1%
DPW City-Owned Bldg. Maintenance	3,097,481	3,322,538	1,494,804	3,409,165	3%
DPW Rolling Stock Maintenance	2,126,640	2,270,793	1,109,198	2,343,050	3%
<b>Total Policy Formulation &amp; Admin.</b>	<b>40,451,169</b>	<b>45,536,779</b>	<b>23,249,726</b>	<b>46,378,285</b>	<b>2%</b>
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	1,530,573	1,631,633	710,959	1,721,054	5%
Public Safety Administration	855,191	881,199	482,794	915,269	4%
Fire Prevention	938,164	1,014,473	468,955	1,043,709	3%
Fire Administration	482,268	528,715	236,969	564,926	7%
Fire Training	208,261	124,248	98,419	240,347	93%
Fire Special Operations	216,365	264,422	9,157	237,813	-10%
Emergency Medical Services	360,408	382,320	180,204	375,000	-2%
Fire Suppression	20,743,642	21,556,117	10,109,224	23,062,250	7%
Police Personnel/Administration	2,326,080	2,466,221	995,968	2,470,767	0%
Police Comm/Equip. Maint.	148,965	161,982	71,556	169,413	5%
License Division	130,758	134,888	64,643	138,830	3%
Support Services	1,459,145	1,527,715	643,415	1,416,997	-7%
Training/Special Programs	15,928	23,849	11,566	35,798	50%
Community Policing	1,647,729	1,572,559	758,311	1,625,701	3%
Criminal Investigations	3,725,176	3,580,927	1,658,259	3,810,238	6%
Narcotics Unit	1,018,969	879,271	420,676	1,027,663	17%
Patrol Operations	18,889,258	20,504,834	9,720,524	20,866,988	2%
Traffic Enforcement	2,510,197	2,526,984	1,183,453	2,891,420	14%
ESU/Special Response Team	18,083	40,047	10,334	39,897	0%
<b>Total Protection of Persons &amp; Property</b>	<b>57,225,160</b>	<b>59,802,404</b>	<b>27,835,386</b>	<b>62,654,080</b>	<b>5%</b>

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

<b>EXPENDITURES:</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Revised Budget 12/31/2012</b>	<b>2012-2013 Recognized 12/31/2012</b>	<b>2013-2014 Budget</b>	<b>% Increase (Decrease)</b>
<b>Environmental Protection:</b>					
Storm Water System Maintenance	174,864	209,990	85,114	157,312	-25%
Waste Collection, Disposal & Recycling	7,318,068	7,704,504	3,661,567	7,591,401	-1%
Housing Code Enforcement	690,916	734,725	354,052	778,255	6%
Equip./Environmental Code Enforcement	942,295	1,005,189	478,047	1,048,591	4%
Eng. Review/Construction Code Enf.	1,039,864	1,092,455	507,981	887,215	-19%
<b>Total Environmental Protection</b>	<b>10,166,007</b>	<b>10,746,863</b>	<b>5,086,761</b>	<b>10,462,774</b>	<b>-3%</b>
<b>Transportation:</b>					
Forestry Services	516,672	652,456	350,791	596,781	-9%
Snow Removal	445,662	754,542	138,203	907,125	20%
Street Cleaning	362,463	379,147	192,282	384,274	1%
Street Repairs	4,904,984	5,427,242	2,738,698	5,583,793	3%
Leaf Removal	287,142	258,129	23,337	284,491	10%
Parking	10,658,942	11,350,519	5,209,225	11,410,809	1%
Traffic Engineering & Administration	323,423	362,499	171,802	376,463	4%
Operations/Maint. of Traffic Control Devices	941,611	976,932	479,108	991,353	1%
<b>Total Transportation</b>	<b>18,440,899</b>	<b>20,161,466</b>	<b>9,303,446</b>	<b>20,535,089</b>	<b>2%</b>
<b>Social Enrichment Opportunities</b>					
Admin. Services Recreation & Parks	648,694	858,224	398,537	895,881	4%
Parks Maintenance Program	1,908,881	1,884,474	923,957	1,929,826	2%
Renaissance Plaza	59,962	73,334	25,998	85,097	16%
Special Recreation	116,577	102,930	41,980	112,544	9%
Youth Sports & Activities	345,398	339,531	177,883	388,423	14%
Adult Sports & Activities	223,428	247,443	110,320	251,272	2%
Ebersole Rink	363,457	341,292	134,393	339,748	0%
Camps	513,226	531,604	411,345	498,642	-6%
Pools	110,890	102,485	78,418	104,177	2%
Cultural & Special Events	194,824	123,444	95,250	185,987	51%
Performing Arts Center	81,641	91,678	48,939	93,560	2%
Saxon Woods Park	41,494	62,839	24,435	57,563	-8%
Senior & Citizens Services	709,092	782,386	364,518	688,655	-12%
Slater Center Bldg. Maint./Other Support	289,274	301,514	199,371	282,785	-6%
Youth Program Mgmt/Administration	526,281	531,403	246,261	569,529	7%
After School Centers	643,296	828,552	289,238	848,852	2%
Youth Employment	551,289	519,591	360,770	492,864	-5%
Neighborhood Services	309,532	325,709	115,008	334,891	3%
Alternatives Program	368,465	388,065	184,719	320,025	-18%
Bits 'N Pieces Summer Day Camp	72,432	83,992	70,303	86,700	3%
General Fund Contribution to Library	5,502,179	5,740,121	2,473,179	5,979,197	4%
City Support to General Programs	14,009	4,601	2,965	3,630	-21%
<b>Total Social Enrichment Opportunities</b>	<b>13,594,321</b>	<b>14,265,212</b>	<b>6,777,787</b>	<b>14,549,848</b>	<b>2%</b>
<b>Physical Resource Development:</b>					
Planning Services	880,008	938,487	453,426	958,473	2%
City Support to URA	37,639	9,199	6,681	6,045	-34%
Engineering Services	2,081,367	2,186,679	1,043,167	2,297,786	5%
<b>Total Physical Development</b>	<b>2,999,014</b>	<b>3,134,365</b>	<b>1,503,274</b>	<b>3,262,304</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>\$ 142,876,570</b>	<b>\$ 153,647,089</b>	<b>\$ 73,756,380</b>	<b>\$ 157,842,380</b>	<b>3%</b>

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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, in its FY 2013-2014 adopted budget, approximately 97% of the resources needed to operate the Library, approximately the same as in the current fiscal year.

The Library Fund budget for FY 2013-2014 totals \$6.2 million and includes total salaries and benefits at \$4.5 million, which represents 72.8% of the total budget, the same as in the current year. Within this allocation, through re-organization, the Library plans to restore operating hours to Thursday nights. Two percent salary increases are included in the budget for eligible employees. 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 \$882,764 or slightly less 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 \$371,635, an increase of 3.2%. Included in this total is the Library's required FY 2013-2014 contribution to the Self Insurance Fund (\$41,112), service contracts (\$133,653), security guards (\$111,552) and on-line subscription services (\$19,800). The contribution to Debt Service totals \$424,087, an increase of 19%. Approximately 7% of the Library's FY 2013-2014 budget is dedicated to debt service.

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 \$5.979 million from the General Fund. This appropriation will be increased to include merit increases once they are approved. All other revenues of \$145,185 include Library fees and fines, intergovernmental, as well as the rental of space and equipment. There is also an appropriation of fund balance of \$47,000, \$17,000 more than in the adopted budget for the current year.

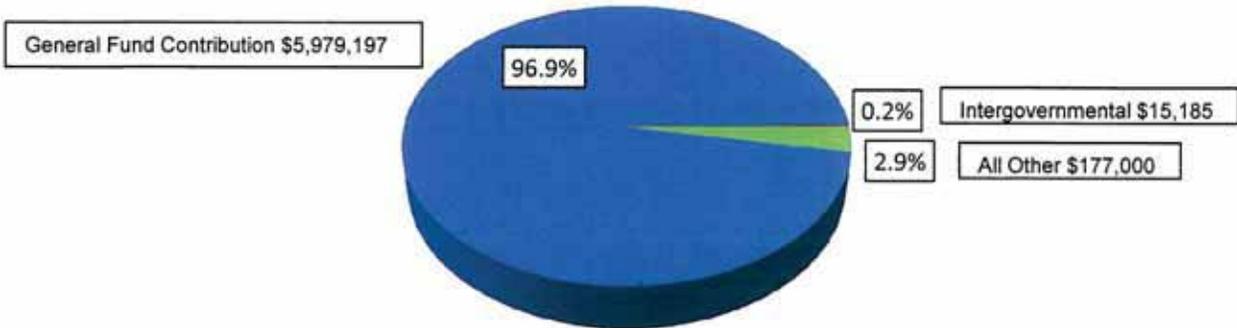
The following chart illustrates the trends of Library Fund revenue for the most recent five year period.

	Actual FY 2010	Actual FY 2011	Actual FY 2012	Projected FY 2013	Adopted FY 2014 *
<b>Intergovernmental</b>	\$16,334	\$62,401	\$14,825	\$24,500	\$15,185
<b>All Other</b>	158,024	140,496	223,842	141,600	177,000
<b>General Fund Contribution</b>	5,128,108	5,343,227	5,502,179	5,705,000	5,979,197
<b>Total</b>	\$5,302,466	\$5,546,124	\$5,740,846	\$5,871,100	\$6,171,382

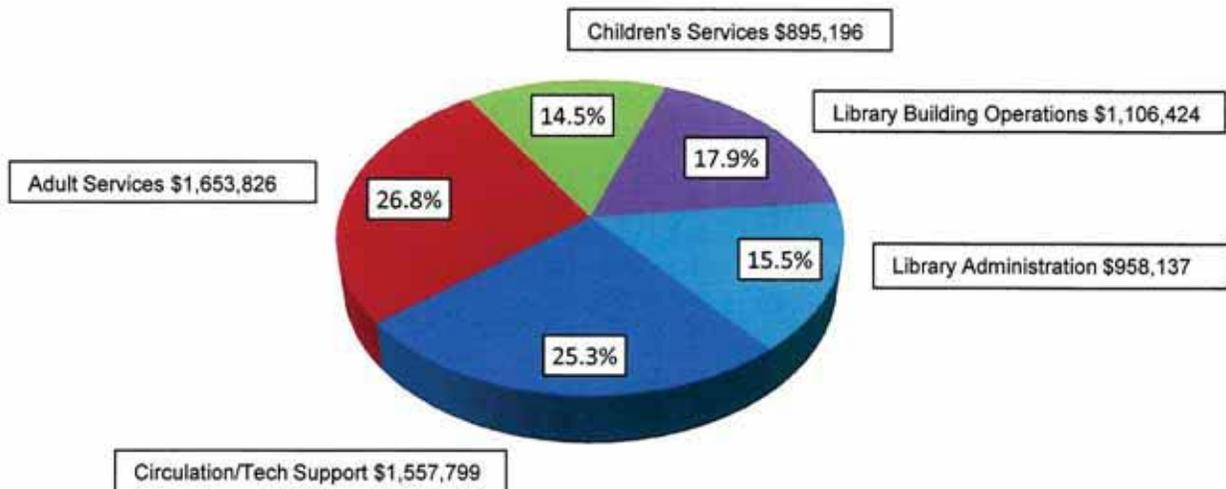
\* Includes an appropriation of fund balance.

# LIBRARY FUND

**REVENUES: \$6,171,382**



**EXPENDITURES: \$6,171,382**



# LIBRARY FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 11-12 Actual <sup>(1)</sup>	FY 2012-2013		FY 13-14 Adopted Budget
		Revised Budget 12/31/12	Projected Actuals 06/30/13	
<b>Revenues &amp; Other Sources:</b>				
Intergovernmental Revenues	\$ 14,825	\$ 14,824	\$ 24,500	\$ 15,185
Charges for Services	83,092	105,003	105,000	104,500
Miscellaneous Revenues	140,750	39,250	36,600	25,500
Transfer In -				
General Fund Contribution	5,502,179	5,740,121	5,705,000	5,979,197
Appropriation of Fund Balance	0	30,000	0	47,000
<b>Total Revenues &amp; Other Sources</b>	<u>5,740,846</u>	<u>\$ 5,929,198</u>	<u>5,871,100</u>	<u>\$ 6,171,382</u>
<b>Expenditures &amp; Other Uses:</b>				
Salaries and Wages	2,702,104	\$ 2,789,751	2,780,000	\$ 2,872,196
Employee Benefits	1,378,736	1,473,907	1,470,000	1,620,700
Material & Supplies	878,489	885,389	885,000	882,764
Direct Costs	443,443	360,155	379,990	371,635
Equipment	9,485	0	0	0
Transfer to Debt Service Fund	321,117	355,535	355,535	424,087
Reserve for Financing	0	64,461	0	0
<b>Total Expenditures &amp; Other Uses</b>	<u>5,733,374</u>	<u>\$ 5,929,198</u>	<u>5,870,525</u>	<u>\$ 6,171,382</u>
<b>Excess of Revenues &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<u>7,472</u>		<u>575</u>	
Fund Balance at Beginning of Year	<u>82,041</u>		<u>89,513</u>	
Fund Balance at End of Year	<u>\$ 89,513</u>		<u>\$ 90,088</u>	

<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2011 - June 30, 2012, 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 day-to-day operations of the program. The City also utilizes claims processing services to process liability and workers' compensation claims and assist the City in establishing reserves. In addition, the City hires an actuary to review the adequacy of its reserves. Risk management is a key component of the City's self insurance program and a number of training sessions and inspections are held to minimize risk and other incidents 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 is purchased.

The Self Insurance Fund ended FY 2011-12 with a negative net position of \$427,621; however, this is a dramatic improvement from the FY 2010-2011 negative net position of \$2.2 million. Increased contributions from the various user funds were and are required to address the deficit of this fund. The current fiscal year 2012-2013 budget includes substantial assessments on participating funds to bring the Self Insurance Fund's risk and insurance reserves to appropriate levels. Workers' compensation costs are the most significant expenditure of this fund. The remaining deficit continues to be addressed in the FY 2013-2014 budget and, if necessary, in future fiscal years.

Based upon the actuarial determinations of risk provided by the City's insurance consultant and the other costs of operating the program, a total budget of \$4.5 million has been adopted for the fiscal year 2013-2014. Of this amount, \$3.7 million is provided for insurance premiums, claims and reserves with the remaining \$0.8 million available to administer the program. Insurance costs will increase 10%, while administrative costs will increase 2%.

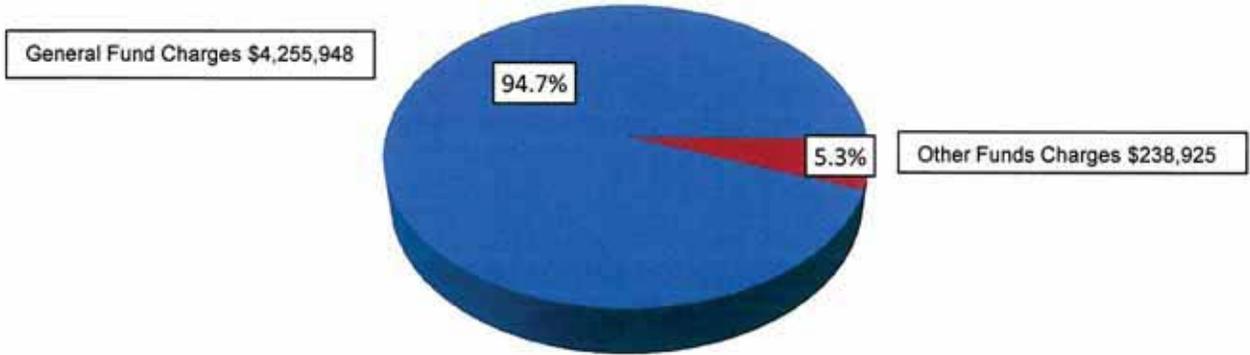
User charges will provide all of the revenue in the adopted budget. Of the user charges that will be assessed, 95% will be provided from the General Fund.

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

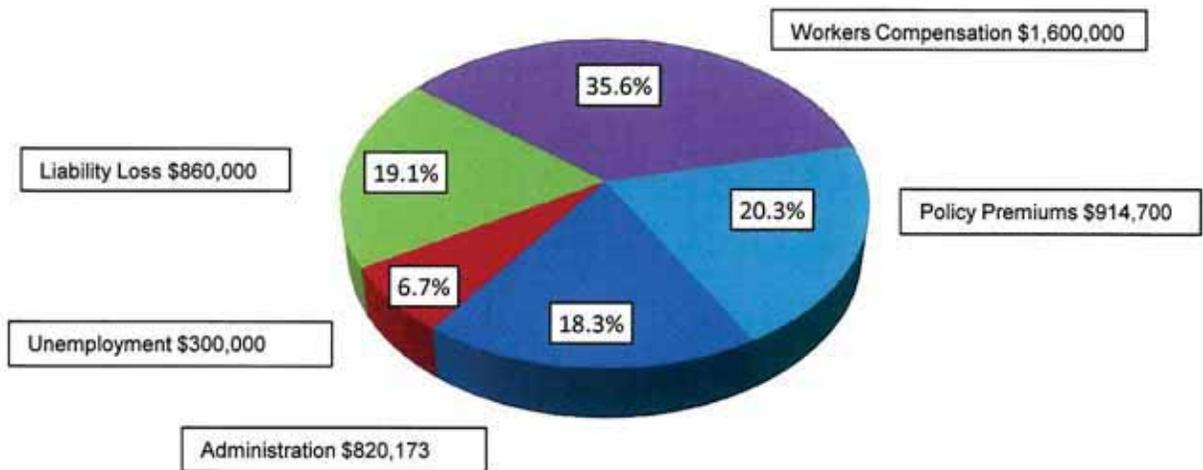
	Actual FY 2010	Actual FY 2011	Actual FY 2012	Projected FY 2013	Adopted FY 2014
<b>User Fees</b>	\$3,149,053	\$4,920,909	\$5,797,942	\$5,167,600	\$4,494,873
<b>Miscellaneous</b>	40,114	31,197	68,206	71,000	0
<b>Interest Income</b>	64,246	49,552	40,067	40,650	0
<b>Total</b>	\$3,253,413	\$5,001,658	\$5,906,215	\$5,279,250	\$4,494,873

# SELF INSURANCE FUND

**REVENUES: \$4,494,873**



**EXPENDITURES: \$4,494,873**



# SELF INSURANCE FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 11-12 Actual <sup>(1)</sup>	FY 2012-2013		FY 13-14 Adopted Budget
		Revised Budget 12/31/12	Projected Actuals 06/30/13	
<b>Operating Revenues:</b>				
Charges for Services:	\$ 5,797,942	\$ 4,152,538	\$ 5,167,600	\$ 4,494,873
Miscellaneous	68,206	0	71,000	0
<b>Total Operating Revenues</b>	<u>5,866,148</u>	<u>\$ 4,152,538</u>	<u>5,238,600</u>	<u>\$ 4,494,873</u>
<b>Operating Expenses:</b>				
Personnel Services	185,940	192,280	192,280	196,081
Employee Benefits	77,804	82,248	82,250	90,837
Other Post Employment Benefit Obligations	59,000	58,000	58,000	60,000
Materials & Supplies	1,047	1,150	1,150	1,215
Direct Costs	3,829,016	3,809,260	4,599,900	4,136,740
Equipment	830	0	0	0
Reserve for Financing	0	9,600	0	10,000
<b>Total Operating Expenses</b>	<u>4,153,637</u>	<u>\$ 4,152,538</u>	<u>4,933,580</u>	<u>\$ 4,494,873</u>
<b>Non-Operating Revenues</b>				
Interest Income	<u>40,067</u>		40,650	
<b>Change in Net Position</b>	<u>1,752,578</u>		<u>345,670</u>	
<b>Net Position-Beginning of Year</b>	<u>(2,180,199)</u>		<u>(427,621)</u>	
<b>Net Position-End of Year</b>	<u>\$ (427,621)</u>		<u>\$ (81,951)</u>	

<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2011 - June 30, 2012

# 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 are distributed over all sewer system users, both taxable and tax-exempt.

The Sewer Fund had a net loss of \$127,123 in FY 2011-2012 which reduced its net position at the end of the year to \$7.5 million.

Revenue in the adopted FY 2013-2014 budget for the Sewer Rent Fund totals \$1,988,270 of which 99.9% is from sewer rents. These rents are calculated, billed and collected as a percentage of water usage of all properties that are connected to the City's sanitary sewer system. The sewer charge for FY 2013-2014 remains at 21% of the amount of a user's water consumption.

Sewer Rent Fund expenses in the adopted budget total \$1,988,270, an increase of almost 6% from the current year's budget. Personnel costs, inclusive of employee benefits, account for \$970,265 or 49% of the budget. Materials and supplies total \$55,894 and direct costs \$195,566. 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 (\$42,134) account for 2% of the budget. Equipment is budgeted at \$3,240 and the allowance for depreciation is budgeted at \$706,171. Finally, a Reserve for Financing is budgeted at \$15,000 to fund employee merit increases.

The approved FY 2013-2014 Capital Improvement Program recommends the expenditure of \$300,000 for the reconstruction of miscellaneous sanitary sewers, \$175,000 for rolling stock and debt issuance costs of \$4,800 for a total of \$479,800.

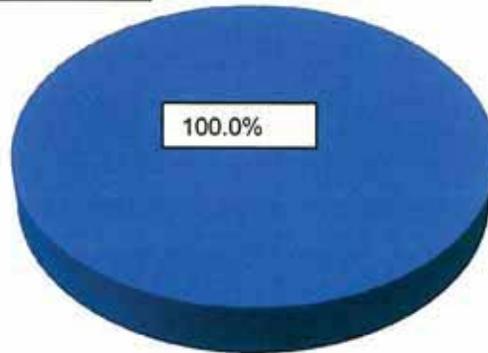
The following chart illustrates the trend of revenues in the Sewer Rent Fund for the most recent five year period:

	Actual FY 2010	Actual FY 2011	Actual FY 2012	Projected FY 2013	Adopted FY 2014
<b>Charges for Services</b>		\$1,421,998	\$1,721,321	\$1,914,000	\$1,981,770
<b>Miscellaneous</b>		0	7,834	17,355	6,500
<b>All Other</b>		1,500	0	0	0
<b>Total</b>	N/A	\$1,425,228	\$1,729,155	\$1,931,355	\$1,988,270

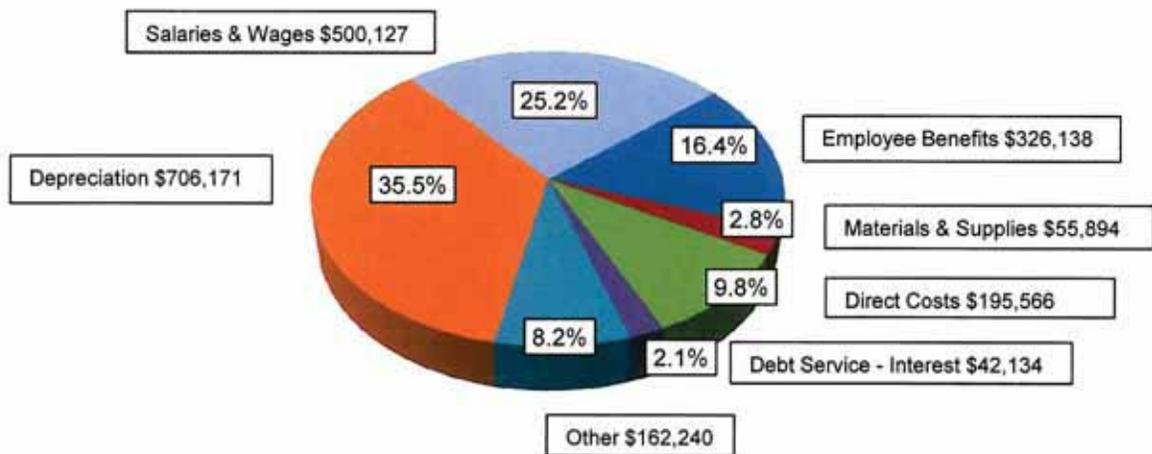
# SEWER RENT FUND

**REVENUES: \$1,988,270**

Charges for Services and Related \$1,988,270



**EXPENSES: \$1,988,270**



# SEWER RENT FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 2012-2013			
	FY 11-12 Actual <sup>(1)</sup>	Revised Budget 12/31/12	Projected Actual 06/30/13	FY 13-14 Adopted Budget
<b>Operating Revenues:</b>				
Charges for Services	\$ 1,712,431	\$ 1,871,195	\$ 1,914,000	\$ 1,981,770
Miscellaneous	16,725	5,650	17,355	6,500
Appropriation of Net Position	0	15,000	0	0
Total Operating Revenues	1,729,156	\$ 1,891,845	1,931,355	\$ 1,988,270
<b>Operating Expenses:</b>				
Personnel Services	483,661	489,300	493,600	500,127
Employee Benefits	279,716	309,695	302,200	326,138
Other Post Employment Benefit Obligations	144,000	72,000	144,000	144,000
Material & Supplies	62,052	64,310	63,325	55,894
Direct Costs	152,660	180,877	180,000	195,566
Equipment/Rolling Stock	3,179	0	0	3,240
Depreciation	695,823	713,102	700,000	706,171
Reserve for Financing	0	14,591	0	15,000
Total Operating Expenses	1,821,091	1,843,875	1,883,125	1,946,136
<b>Non-Operating Expenses:</b>				
Interest Expense	31,902	47,970	47,970	42,134
Refunding Bond Issuance Costs	3,286	0	0	0
Total Expenses	1,856,279	\$ 1,891,845	1,931,095	\$ 1,988,270
Change in Net Position	(127,123)		260	
Net Position-Beginning of Year	7,655,478		7,528,355	
Net Position-End of Year	\$ 7,528,355		\$ 7,528,615	

<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2011 - June 30, 2012

# 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 adopted FY 2013-2014 budget total \$12.9 million, an increase of less than \$100,000 and less than 0.5% from the current year's budget. Salary and fringe benefit costs account for approximately 30% of the Water Fund budget, or \$3.8 million. The cost of purchasing untreated water from New York City (NYC) is budgeted at \$5.6 million which is 44% of the total Water Fund budget. This cost continues to escalate (\$4.3 million in FY 2011-2012) 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 \$790,335 or 6% of the budget. Direct costs will increase to \$888,973 or 7% of the budget, including a contribution to the Self Insurance Fund (\$137,204) and also to the General Fund for various services.

The approved FY 2013-2014 Capital Improvement Program recommends \$7.7 million (inclusive of debt issuance costs) in major capital improvements attributable to the Water Fund: \$1 million for the replacement/reconstruction of miscellaneous water lines, \$6.5 million for reconstruction of the City's dam to meet state and federal mandates and \$120,000 for rolling stock replacements. All of this work, other than replacement of rolling stock, is planned to be financed by indebtedness because of useful life and favorable interest rates. Over the years, compliance with federal and state mandates dictates the need for the many capital improvements and the resulting increase in outstanding debt. Interest on Water Fund debt will total \$411,529 or 3% of the adopted budget, while depreciation is budgeted at \$1.2 million or 9% of the expense budget. The remaining expenses budgeted for fiscal year 2013-2014 include equipment of \$127,564 and a Reserve for Financing of \$30,000 for anticipated promotions and merit increases.

Total revenue in the Water Fund in FY 2013-2014 is budgeted at approximately \$11 million. No water rate increase is proposed at this time. Water rates were last increased in December of 2012, and are anticipated to change again once an automated meter reading system is installed during the current year. As of June 30, 2012, the Water Fund had a net operating loss of \$155,998 and a decrease in net position to \$23.3 million. Greater than anticipated elasticity of demand resulted in lower than anticipated revenue last year.

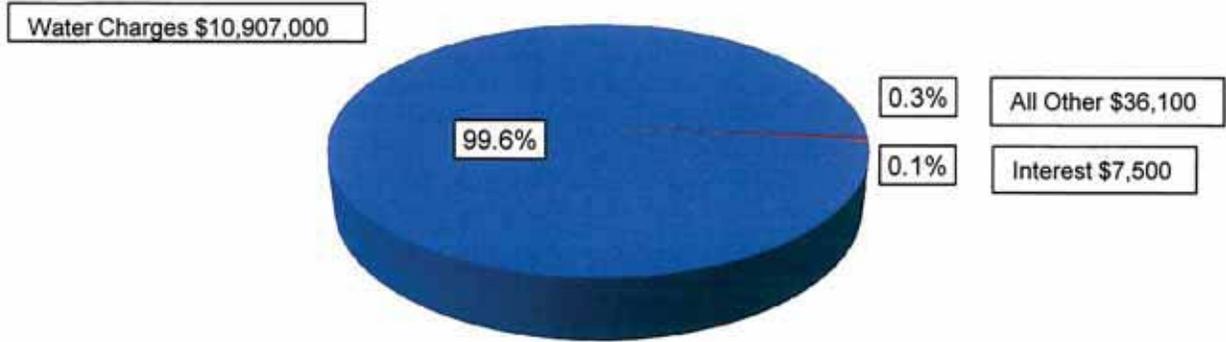
# WATER FUND

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

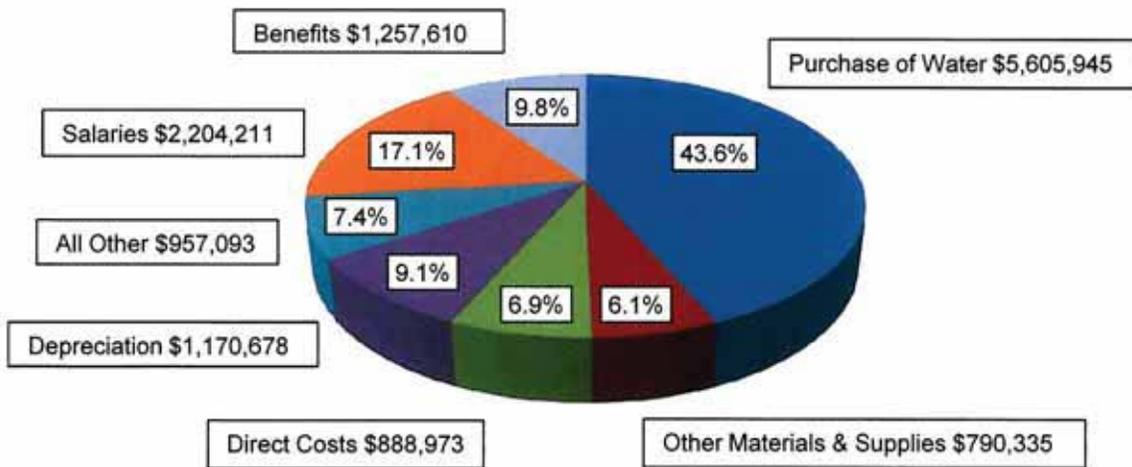
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Adopted FY 2014</b>
<b>Intergovernmental</b>	\$8,027	\$5,298	\$918	\$77,400	\$0
<b>Charges for Services</b>	9,025,351	9,554,144	10,178,968	10,742,000	10,922,000
<b>Interest</b>	26,303	14,284	8,088	7,500	7,500
<b>All Other</b>	140,824	92,749	76,550	36,600	21,100
<b>Total</b>	<b>\$9,200,505</b>	<b>\$9,666,475</b>	<b>\$10,264,524</b>	<b>\$10,863,500</b>	<b>\$10,950,600</b>

# WATER FUND

## REVENUES: \$10,950,600



## EXPENSES: \$12,874,845



# WATER FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 11-12 Actual <sup>(1)</sup>	FY 2012-2013		FY 13-14 Adopted Budget
		Revised Budget 12/31/12	Projected Actuals 06/30/13	
<b>Revenues:</b>				
Charges for Services:				
Metered Water Sales	\$ 10,032,066	\$ 10,400,000	\$ 10,600,000	\$ 10,800,000
Water Service Charges	126,040	87,000	127,000	107,000
Licenses & Permits	20,862	15,000	15,000	15,000
Miscellaneous	76,550	27,600	114,000	21,100
Total Operating Revenues	<u>10,255,518</u>	<u>\$ 10,529,600</u>	<u>10,856,000</u>	<u>\$ 10,943,100</u>
<b>Expenses:</b>				
Salaries & Wages	2,098,626	2,201,950	2,196,200	2,204,211
Employee Benefits	1,080,933	1,182,506	1,276,000	1,257,610
Other Post Employment Benefit Obligations	388,000	365,000	388,000	388,000
Material & Supplies	4,836,080	6,651,509	5,900,000	6,396,280
Direct Costs	645,666	871,783	874,000	888,973
Equipment/Rolling Stock	17,658	60,580	60,900	127,564
Depreciation	949,474	1,208,806	1,208,800	1,170,678
Reserve for Financing	0	14,480	0	30,000
Total Operating Expenses	<u>10,016,437</u>	<u>12,556,614</u>	<u>11,903,900</u>	<u>12,463,316</u>
<b>Non-Operating Revenues</b>				
<b>(Expenses):</b>				
Interest Income	9,006	10,000	7,500	7,500
Interest Expense	(372,809)	(385,720)	(385,720)	(411,529)
Refunding Bond Issuance Costs	(31,276)	0	0	0
Change in Net Position	<u>(155,998)</u>	<u>\$ (2,402,734)</u>	<u>\$ (1,426,120)</u>	<u>\$ (1,924,245)</u>
Net Position-Beginning of Year	<u>23,448,791</u>		<u>23,292,793</u>	
Net Position-End of Year	<u>\$ 23,292,793</u>		<u>\$ 21,866,673</u>	

<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2011 - June 30, 2012

# 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, are adequate to serve the needs of the people of White Plains, and 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.

By covering a six year period, the Capital Improvement Program allows the City to plan for its capital improvements and rolling stock purchases on a multi-year basis. As a result, there may be fluctuations between years depending on City priorities and the type and cost of the projects that are being considered. The projects in the Capital Improvement Program include facilities which provide basic necessities, such as the municipal water works and sanitary sewers, 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 2012 to analyze the proposals of various departments for maintaining and improving the City's capital facilities (such as buildings, infrastructure and parks). The Board analyzed these proposals according to need, priority and the City's ability to implement the proposals using available resources. In addition, they also reviewed the City's rolling stock needs over the same six year period.

The Capital Projects Board recognizes the City's on-going responsibility to maintain and improve its capital facilities to meet the demands of a dynamic City. The Board also understands that the Program must be within the financial parameters necessary to preserve the City's fiscal integrity. The Capital Projects Board appreciates the very difficult financial situation which the City continues to face, including a sluggish economy and the two percent cap on the City's property tax levy. Difficult financial decisions will need to be made by the Common Council in selecting which capital projects should move forward and when. The Board, cognizant of these challenges, has re-allocated a number of worthy projects to Program Years 2015 through 2019. Projects related to the maintenance of the City's infrastructure, the replacement of rolling stock, and initiatives to help the City operate more cost effectively are included in project recommendations for the next fiscal year, subject to the status of the City's financial position.

The Capital Improvement Program recommends a total expenditure of \$18.1 million in fiscal year 2013-2014 to fund various capital projects and rolling stock purchases. Of the \$18.1 million, \$15.4 million is being recommended for capital improvements; \$2.5 million for the purchase of rolling stock, and \$0.2 million for debt issuance costs. Approximately 49% or \$8.9 million of this program would be funded by current revenues and tax-supported debt. The remaining \$9.2 million is for improvements to the City's parking facilities, water and sanitary sewer systems, including Sewer and Water Fund vehicle replacement, all of which is funded by cash and self-liquidating debt generated by these enterprises. Overall, the fiscal 2013-2014 program will increase 24% (approximately \$3.5 million) from the adopted fiscal 2012-2013 Capital Improvement Program. All of the increase is attributable to the Water Fund whose capital projects will increase by almost \$5 million over FY 2012-2013 to provide funding for the rehabilitation of the City dam.

Included in the General Fund portion of the 2013-2014 program are improvements to the City's infrastructure, including various street improvements (\$2.0 million), parking and traffic improvements (\$1.1 million), and improvements to the City's storm water drains (\$0.8 million). Also, included is \$1.4 million of work to City buildings: rehabilitation of the electrical system at City Hall, renovations to various fire stations

# CAPITAL IMPROVEMENTS

and fire alarm upgrades at the Public Safety Building. The plan provides funding for parks and recreation improvements (\$0.4 million). There are also projects for Information Services (technology), Public Safety and upgrades to City fuel sites (\$0.7 million).

Interior renovations to the first floor of the City's Library pursuant to its Master Plan are also approved (\$0.5 million), as well as two maintenance projects related to air handlers and library boilers (\$0.7 million).

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 (\$.3 million).

There are two projects recommended for the Water Fund (\$7.5 million): replacement and relining of portions of the water distribution system to improve water flow and rehabilitation of the dam at the City's reservoir. The capital needs of the water system continue to increase due to expanding federal and state mandates. The rehabilitation of the dam is a New York State requirement.

The Capital Improvement Program includes the Rolling Stock Plan which contains recommendations for replacing and refurbishing various vehicles of the City's fleet. The 2013-2014 recommended rolling stock replacement program totals \$2.5 million of which \$2.2 million is attributable to the General Fund (\$327,000 funded by current resources and \$1,836,000 funded by debt). The Sewer Rent Fund includes \$175,000 for rolling stock (funded by debt) and the Water Fund includes \$120,000 for rolling stock funded by current resources.

The Rolling Stock Plan includes the replacement of 20 existing heavy duty vehicles at a cost of \$2,018,000 and 11 light duty vehicles at a cost of \$425,000. The buyout of one currently leased van is also planned (\$15,000). The \$2,458,000 of replacement vehicles supports the following activities: Public Works (\$1,785,000); Public Safety (\$435,000); Recreation and Parks (\$125,000); Parking (\$98,000); and the Youth Bureau (\$15,000).

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 recommended for cash financing where appropriate. It is the Board's goal to purchase less costly rolling stock items with cash, to the extent possible.

The Capital Improvement Program 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. It is estimated that the operating budgets will provide \$0.5 million in financing. Cash support from sources other than the operating budgets is estimated at \$0.9 million. Anticipated General Fund supported debt totals \$6.5 million, Library Fund debt \$1.1 million, Parking debt \$1 million, Sewer Rent Fund debt \$0.5 million, and Water Fund debt \$7.6 million. It is important to recognize that the actual financing of many of the projects in the 2013-2019 plan will not occur until later years, as the projects proceed.

Subsequent to the approval of the Capital Improvement Program, the FY2013-2014 General Fund rolling stock budget was reduced by \$40,000 from \$327,000 to \$287,000 by eliminating the replacement of a carryall in the Fire Department. Additionally, the remaining \$287,000, has been included in applicable departmental budgets for rolling stock, rather than being transferred to the Capital Projects Fund.

# CAPITAL IMPROVEMENTS

The majority of projects relate to periodic, and most on an annual basis, to the maintenance of infrastructure and fixed asset items. For the FY 2013-2014 Capital Improvement Plan, there are thirty approved capital projects, with rolling stock considered a single project. The 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:

Annual or bi-annual reconstruction/rehabilitation - 14 Projects \$11,850,000 or 66%

These annual projects relate to infrastructure: streets, water lines, sewers, storm water drains, parking facilities and buildings and other such structures. The projects are for maintenance, but due to the significant costs, the fact that 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 and Sewer Rent Fund (Enterprise Funds). 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.

Upgrade, replacement or rehabilitation - 11 Projects \$3,310,000 or 18%

With the exception of the Electronic Device Replacement: Fire and Police and City Fuel Site Upgrades, all other projects relate to infrastructure improvements; i.e., electrical, fire alarms, boilers, traffic signalization, etc. which account for 86% of the total cost of this category. The other two projects, account for the remaining 16% of this category, and to replace aging special computerized systems that have been in use for many years. These projects, to a minor degree, may reduce operating expenses, primarily utilities, and improve operating efficiencies.

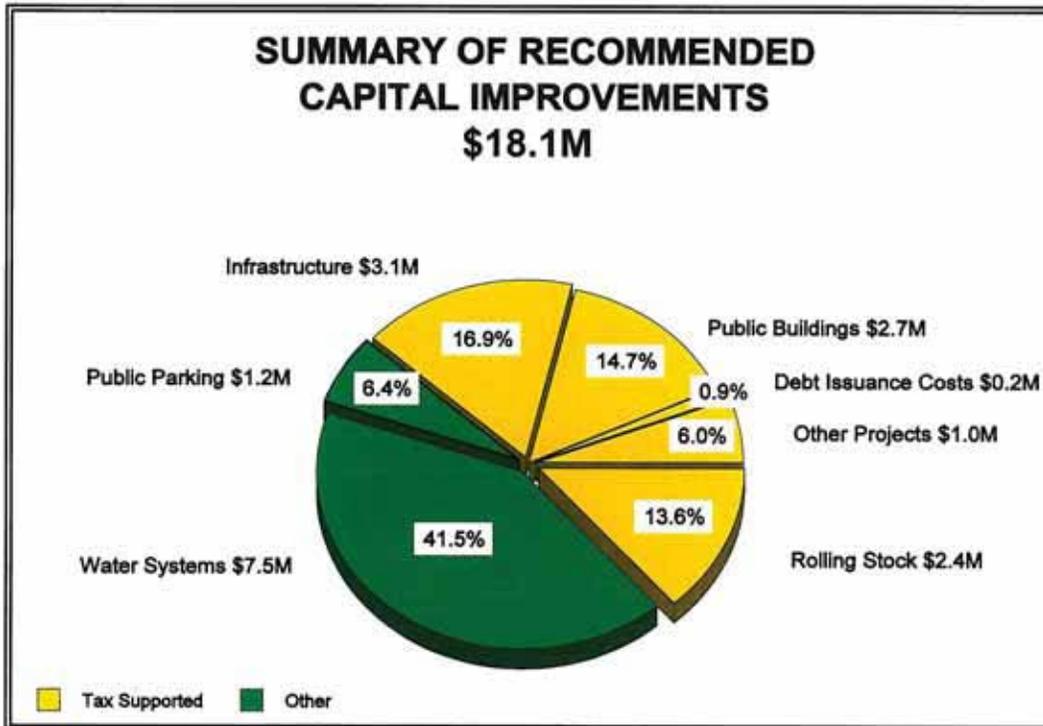
New or addition items - 4 Projects \$280,450 or 2%

The four projects are for: police equipment one for in vehicle electronic reporting software and the other for in vehicle cameras for reading license plates. There is funding for a study to determine needs for digital archiving and funding for a design review for an addition to an existing recreation room. These projects, to a minor degree, may reduce operating expenses and improve operating efficiencies.

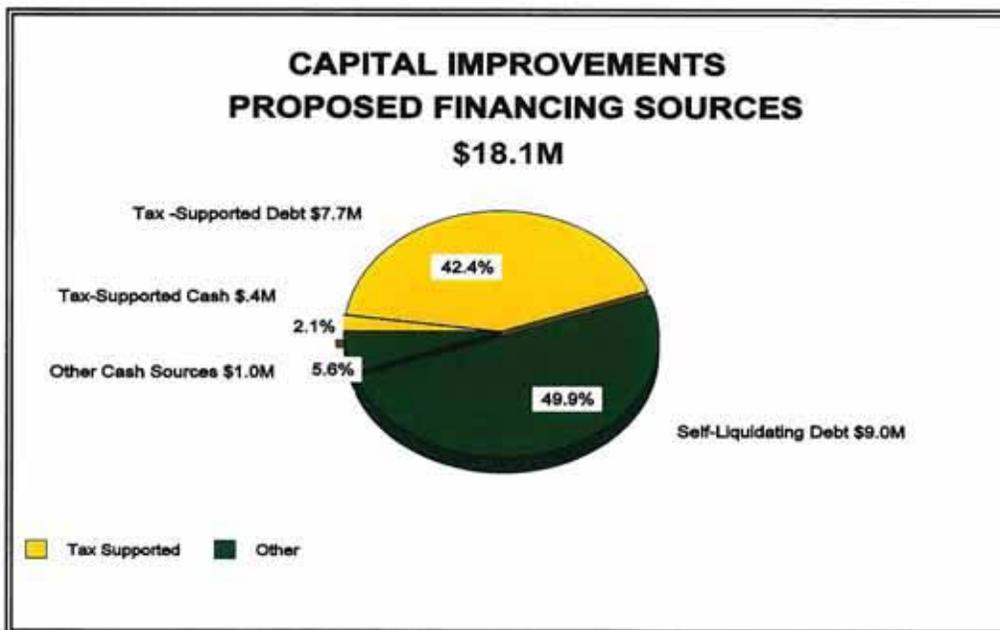
Scheduled replacement or upgrade of rolling stock - \$2,458,000 or 14%

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. Most of the larger, expensive vehicles have multi-year lives. Funding for capital projects and rolling stock for the Water Fund and Sewer Rent Fund, (Enterprise Funds) are within those funds. Some amount of efficiencies are derived from upgrading the inventory; i.e., fuel costs, repairs, usually the amounts are de minimis. In some instances, such as side loading refuse packers that have an arm to lift the containers, a reduction in staffing will result in savings.

# CAPITAL IMPROVEMENTS



The pie chart above is a summary of the capital improvements for fiscal year 2013-2014 recommended by the Capital Projects Board. Of the \$18.1 million in recommended projects, approximately 48% are attributable to the General Fund. The remaining projects are related to the Library Fund (7%), the Water Fund (43%) 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 2013-2014.

# **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 adopted 2013-14 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 page 13), 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. As recently as May 2013, the City retained its rating,

# CITY INDEBTEDNESS

and a prior negative outlook from Moody's was rescinded. A comprehensive plan which includes conservative revenue assumptions, adherence to the City's fiscal performance goals, maintenance of a tax stabilization and reserve fund, and the reduction of expenditures, particularly personnel costs, is in place to stabilize tax increases, to maintain fiscal stability and to protect our credit rating.

On June 30, 2012, outstanding indebtedness totaled \$106,606,555, an increase of 6% over the previous fiscal year. Of that amount, \$12,032,180 was for water improvements, \$1,341,415 was for sewer improvements and \$29,718,421 was for parking facilities, all of which are considered self-supporting. The remaining \$63,514,539 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, 2012, the City also had \$36,195,125 of authorized, but unissued debt, of which \$15,289,125 was for general projects, \$2,953,500 was for water improvements and \$17,952,500 was for parking projects. Outstanding and authorized debt totaled \$142,801,680 at June 30, 2012, an increase of \$27.1 million or approximately 23.4% from the previous year. Of this increase, \$11.3 million is for the Gedney Landfill and \$17.25 million is for the construction of a new parking garage on Lyon Place to serve the Mamaroneck Avenue-Post Road area.

## **Debt Projections for FY 2012-2013**

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 \$147,747,130 at June 30, 2013, an increase of approximately \$5 million or 3.5%. Of this amount, it is anticipated that approximately \$10.8 million will be financed by the Environmental Facilities Corporation (EFC) for work at the Gedney Yard. A serial bond issue of approximately \$9.9 million is planned prior to June 30th. Projected authorized and outstanding indebtedness is summarized below.

	Self-Liquidating Dept			Tax-Supported Debt		
	Parking	Water Fund	Sewer Fund	Open Space	All Other	Total
Serial Bonds	\$30,944,202	\$11,464,334	\$ 1,269,069	\$2,429,576	\$75,210,633	\$ 121,317,814
Unissued	16,785,850	5,626,500	303,000	-	3,713,966	26,429,316
	<b>\$47,730,052</b>	<b>\$17,090,834</b>	<b>\$ 1,572,069</b>	<b>\$2,429,576</b>	<b>\$78,924,599</b>	<b>\$ 147,747,130</b>

# CITY INDEBTEDNESS

Authorized and unissued debt based on the actions of the Common Council as of June 3, 2013 totaled \$47,096,575 of which \$10.8 million will be issued by the EFC and \$9.9 million will be issued as a new City bond prior to June 30th. Additional indebtedness recommended pursuant to the Capital Improvement Program, but not reviewed by the Common Council as of June 30th, totals \$4,292,500. The City will retire approximately \$6.0 million in debt during the FY 2012-13 fiscal year and expend approximately \$3.9 million for interest expense.

## **FY 2013-14 Debt Service Fund**

The Debt Service Fund budget for FY 2013-14 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 adopted Debt Service Fund revenue budget for FY 2013-14 totals \$10,023,041, an increase of approximately \$1.4 million or 16% from the current year's adopted budget. A comparison between the 2013-14 budget, the 2012-13 revised budget as of December 31<sup>st</sup> and last year's actuals is shown below:

	<b>2011-12 Actual</b>	<b>2012-13 Revised Budget</b>	<b>2013-14 Adopted Budget</b>
<b><u>Revenues</u></b>			
General Fund Contribution	\$7,357,688	\$8,055,357	\$9,323,954
Library Fund Contribution	321,117	355,535	424,087
Refunding Bonds	12,170,598	-	-
Issuance Premium	2,086,238	-	-
All Other	71,590	-	-
	22,007,231	8,410,892	9,748,041
Appropriation of Fund Balance	-	200,000	275,000
Total	\$22,007,231	\$8,610,892	\$10,023,041

FY 2013-14 revenues include an appropriation from the Debt Service Fund fund balance of \$275,000, an increase of \$75,000 over 2012-13. The General Fund contribution includes an appropriation from the open space reserve in the amount of \$37,854 and White Plains Hospital's portion of debt service (\$594,142) on the Longview Garage.

# CITY INDEBTEDNESS

The adopted Debt Service Fund expenditure budget for FY 2013-14 totals \$10,023,041, an increase of 16 % from the current year's adopted budget. A comparison between the adopted budget, the 2012-13 revised budget as of December 31<sup>st</sup> and last year's actuals is shown below.

	<b>2011-12 Actual</b>	<b>2012-13 Revised Budget</b>	<b>2013-14 Adopted Budget</b>
<b><u>Expenditures:</u></b>			
Principal Payments	\$ 5,265,870	\$ 5,267,211	\$ 6,647,823
Interest & Fiscal Charges	2,900,728	3,343,681	3,375,218
Payment for Refunded Bonds	13,894,048	-	-
Refunding Related	160,423	-	-
Total	<u>\$22,221,069</u>	<u>\$ 8,610,892</u>	<u>\$10,023,041</u>

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.

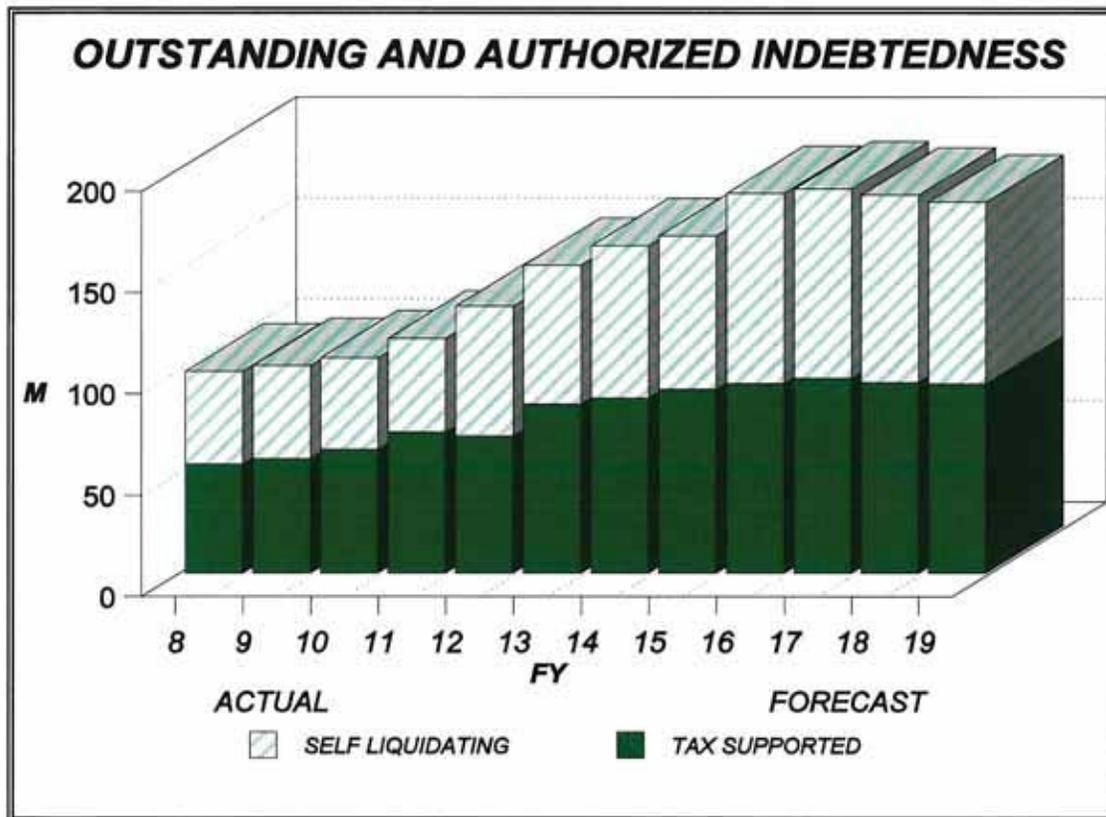
## **Debt Service Projections**

Based upon anticipated new indebtedness incurred and issued during FY 2013-14 and scheduled principal and interest payments during the same time period, total authorized outstanding indebtedness at June 30, 2014 is projected to total \$161,138,555, an increase of 9.1% over FY 2012-13. Debt-related activity for the new fiscal year is projected as follows (in millions):

	<b>Self Liquidating Debt</b>	<b>Tax Supported Debt</b>	<b>Open Space</b>	<b>Total</b>
<b>Projected Debt:</b>				
June 30, 2013	\$ 66.4	\$ 78.9	\$ 2.4	\$ 147.7
New Debt FY 2012-2013				
Capital Improvement Program	2.8	1.5	-	4.3
New Debt FY 2013-2014	9.0	7.7	-	16.7
Capital Improvement Program				
Retired Debt	(2.3)	(5.1)	(0.2)	(7.6)
June 30, 2014	<u>\$ 75.9</u>	<u>\$ 83.0</u>	<u>\$ 2.2</u>	<u>\$ 161.1</u>

# CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2007-08 through the period covered by the 2013-19 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 2007-08 through 2011-12, the majority of the City's indebtedness was for tax-supported debt. However, as the chart below indicates, this trend will begin to moderate slightly in future years.



At the beginning of the period, authorized and outstanding indebtedness totaled \$99.4 million, with tax-supported debt accounting for approximately 54% of the total. At June 30, 2012, tax-supported debt was 55% of total debt which had increased to \$142.8 million. The total of \$142.8 million includes \$106.6 million in outstanding debt and \$36.2 million in authorized but unissued debt. As of June 30, 2013, the percentage of tax-supported and self-liquidating debt will remain approximately the same as the previous fiscal year. Indebtedness projected from 2013-14 through 2018-19 is based on the adopted Capital Improvement Program and shows a projected increase in tax-supported debt over the next two fiscal years. During that time period, new authorizations for self-liquidating debt are projected to total \$13.2 million compared to tax-supported new debt of \$17.6 million. In 2015-16, new authorizations for self-liquidating debt are projected are \$22.3 million versus \$9.4 million for tax-supported debt. The City's actual indebtedness and subsequent debt

# CITY INDEBTEDNESS

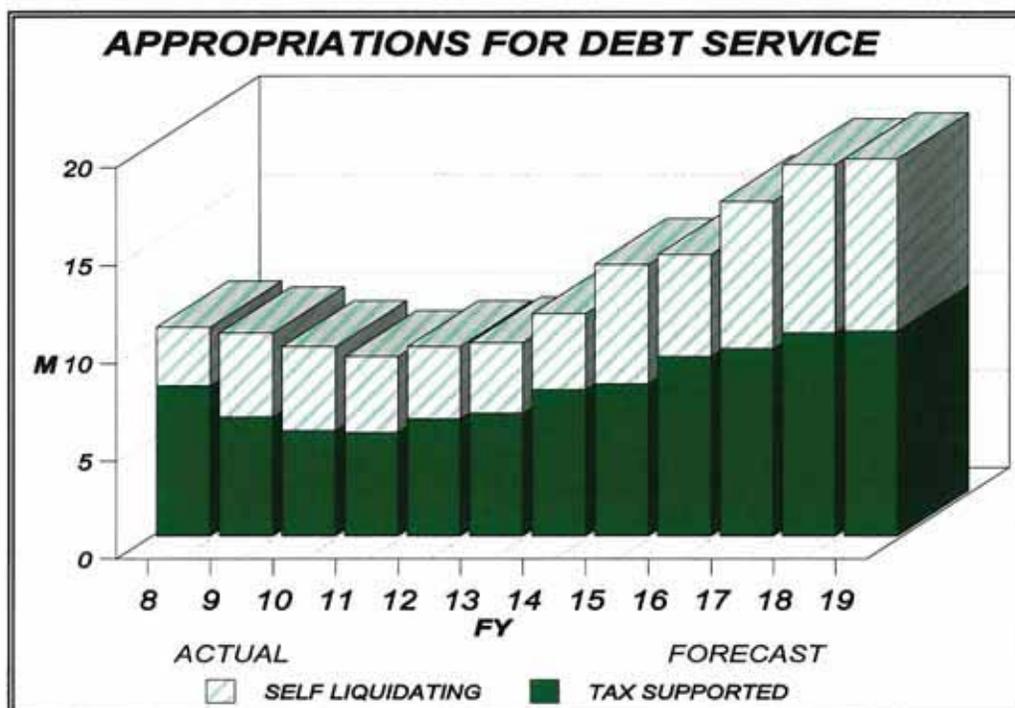
service during the time period of the Capital Improvement Program will depend on the approval and timing of the related bond issues.

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 16.2% of its available debt limit and will have approximately \$527 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2013.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2013-19 Capital Improvement Program adopted by the Capital Projects Board, it is projected that net debt service payments for the operating funds combined will equal less than the credit industry bench mark of 10% of general expenditures as of June 30, 2014. Total authorized and outstanding indebtedness will be less than 5% of the full valuation of property within the City as of June 30, 2014. Total outstanding debt per capita as of June 30, 2014 is projected to be \$2,825. Net debt per capita is projected to equal \$1,500.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2007-08 through fiscal year 2012-13 and the projected payments for fiscal years 2013-14 through 2018-19 based on the 2013-19 Capital Improvement Program.



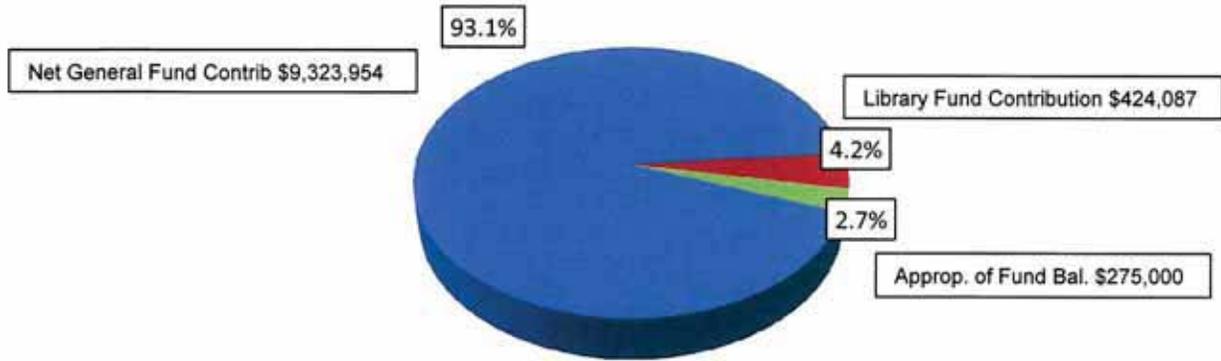
# CITY INDEBTEDNESS

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. Declining interest rates and successful debt re-financing have contributed to a moderation of debt service payments. In fiscal year 2013-14 debt service payments will total \$11.4 million, an increase of 15.6% over the current fiscal year. Included in this increase is debt service on the Gedney Yard and the purchase of the Gerber Building which will house the Building and Planning Departments. The interest payment on the Gedney Yard will be subsidized by the EFC. The increase in debt service payments based on the purchase of the new building will be offset by a decrease in rental costs which will not be funded after July 1, 2013.

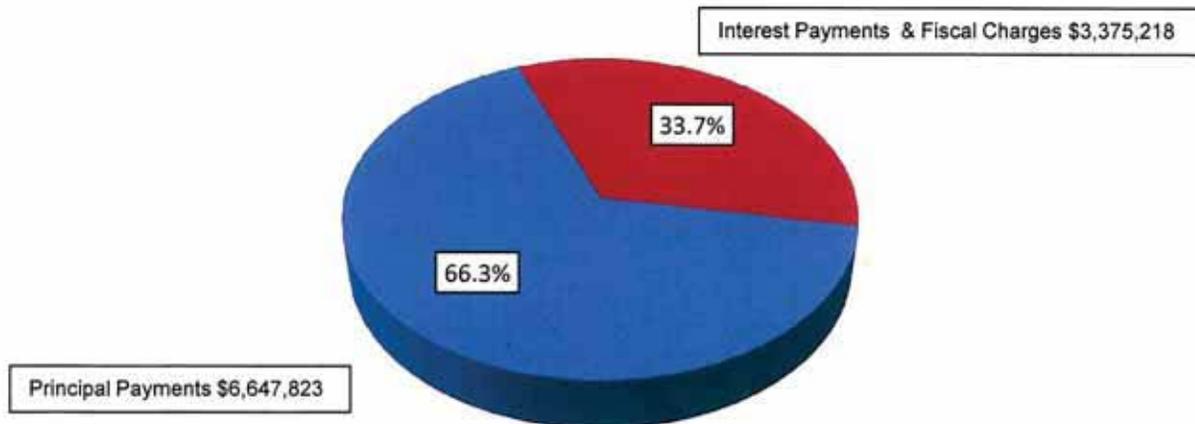
Finally, as indicated by the exhibit above debt service payments towards self-liquidating debt are expected to increase significantly beginning in FY 2014-15, because of parking and water improvements. The increase in debt service payments for self-liquidating debt is based on FY 2014-15 debt requirements for the new Lyon Place Garage, and the City's plan to incur over \$7 million in Water Fund debt in FY 2013-14 and almost \$20 million in debt in FY 2015-16, of which \$18 million will be used to replace the City's present water storage reservoir.

# DEBT SERVICE FUND

## REVENUES: \$10,023,041



## EXPENDITURES: \$10,023,041



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

	FY 09-10*	FY 10-11*	FY 11-12*	Projected FY 12-13 06/30/13	Adopted FY 13-14 06/30/14
<b>Revenues:</b>					
Interest	\$ 59,354	\$ 4,602	\$ 895	\$ 500	\$ -
Miscellaneous	5,803	8,309	5,638	9,000	-
Total Revenues	<u>65,157</u>	<u>12,911</u>	<u>6,533</u>	<u>9,500</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	4,372,033	4,664,318	5,265,870	5,267,211	6,647,823
Interest & Fiscal Charges	3,139,795	2,997,551	2,900,728	3,343,681	3,375,218
Refunded Bonds & Related	117,802	-	160,423	-	-
Total Expenditures	<u>7,629,630</u>	<u>7,661,869</u>	<u>8,327,021</u>	<u>8,610,892</u>	<u>10,023,041</u>
<b>Other Financing Sources:</b>					
Transfer In:					
General Fund	7,449,185	6,908,607	7,357,688	8,055,357	9,323,954
Library Fund	309,258	302,277	321,117	355,535	424,087
Capital Fund	578,657	17,698	65,057	50,000	-
Refunding bonds issued	5,595,000	-	12,170,598	-	-
Payment to refunded bond escrow agent	(5,717,115)	-	(13,894,048)	-	-
Issuance premium	239,917	103,151	2,086,238	-	-
Transfer out	(644,875)	-	-	-	-
Total Other Financing Sources	<u>7,810,027</u>	<u>7,331,733</u>	<u>8,106,650</u>	<u>8,460,892</u>	<u>9,748,041</u>
Net Changes in Fund Balance	<u>245,554</u>	<u>(317,225)</u>	<u>(213,838)</u>	<u>(140,500)</u>	<u>(275,000)</u>
Fund Balance at Beginning of Year	<u>993,334</u>	<u>1,238,888</u>	<u>921,663</u>	<u>707,825</u>	<u>567,325</u>
Fund Balance at End of Year	<u>\$ 1,238,888</u>	<u>\$ 921,663</u>	<u>\$ 707,825</u>	<u>\$ 567,325</u>	<u>\$ 292,325</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, 2013**

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<u>Fiscal Year Ended June 30,</u>	<u>Assessed Valuation</u>	<u>State Equalization Rate</u>	<u>Full Valuation</u>
2013	\$ 275,572,096	3.70%	\$ 7,447,894,486
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
Total Five Year Full Valuation			<u>\$ 44,910,299,361</u>
Average Five Year Full Valuation			<u>\$ 8,982,059,872</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 628,744,191</u>
Outstanding Indebtedness June 30, 2013:			
Serial Bonds		121,317,814	
Bond Anticipation Notes		<u>-</u>	121,317,814
Less Exclusions:			
2013-14 Debt Service Appropriation (Principal Only)		7,574,875	
Water and Sewer System Debt - June 30, 2014		<u>11,806,351</u>	<u>19,381,226</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>101,936,588</u>
Net Debt Contracting Margin			<u>\$ 526,807,603</u>
Prom Forma Projected Percentage of Debt Contracting Power Exhausted			<u>16.2%</u>

**CITY OF WHITE PLAINS**  
**SUMMARY OF AUTHORIZED AND OUTSTANDING DEBT**

<u>FISCAL YEAR</u>	<u>SERIAL BONDS</u>	<u>BOND ANTICIPATION NOTES</u>	<u>TOTAL OUTSTANDING</u>	<u>PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT EXHAUSTED</u>	<u>AUTHORIZED BUT UNISSUED</u>	<u>AUTHORIZED AND UNISSUED</u>
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	106,606,555	-	106,606,555 (4)	21.25%	36,195,125	142,801,680
2012-2013						
July	105,016,555	-	105,016,555	21.71%	40,861,925	145,878,480
August	105,016,555	-	105,016,555	21.89%	42,122,425	147,138,980
September	104,186,555	-	104,186,555	21.77%	42,122,425	146,308,980
October	104,150,555	-	104,150,555	21.77%	42,162,825	146,313,380
November	104,150,555	-	104,150,555	21.77%	42,162,825	146,313,380
December	104,150,555	-	104,150,555	21.80%	42,364,825	146,515,380
January	103,515,555	-	103,515,555	21.84%	43,248,575	146,764,130
February	103,075,555	-	103,075,555	21.78%	43,248,575	146,324,130
March	103,075,555	-	103,075,555	21.69%	42,700,075	145,775,630

(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 and 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) Included in this amount is an advance refunding of \$11,090,000 serial bonds.

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE  
AND BUDGET PROJECTION FOR FISCAL YEAR 2013-2014**

	Actual 2011-12	Estimates 2012-13	Budget Projections 2013-2014			Less Funds Available	Amount Needed
			Principal	Interest	Total		
<b>PROPRIETARY FUNDS</b>							
Water Fund:							
Serial Bonds	\$ 1,418,928	\$ 1,131,220	\$ 830,353	\$ 411,529	\$ 1,241,882	\$ 1,241,882	\$ -
Bond Anticipation Notes	-	-	-	-	-	-	-
Total Water Fund	<u>1,418,928</u>	<u>1,131,220</u>	<u>830,353</u>	<u>411,529</u>	<u>1,241,882</u>	<u>1,241,882</u> <sup>(1)</sup>	<u>-</u>
Sewer Fund:							
Serial Bonds	90,985	120,316	96,699	42,134	138,833	138,833	-
Bond Anticipation Notes	-	-	-	-	-	-	-
Total Sewer Fund	<u>90,985</u>	<u>120,316</u>	<u>96,699</u>	<u>42,134</u>	<u>138,833</u>	<u>138,833</u> <sup>(2)</sup>	<u>-</u>
<b>GENERAL LONG TERM/SHORT TERM DEBT</b>							
General Projects:							
Serial Bonds	<u>6,526,330</u>	<u>7,951,116</u>	<u>6,178,884</u>	<u>3,130,158</u>	<u>9,309,042</u> <sup>(3)</sup>	<u>275,000</u> <sup>(4)</sup>	<u>9,034,042</u>
Open Space Fund:							
Serial Bonds	251,548	252,054	151,344	100,714	252,058	-	252,058
Serial Bonds (Taxable)	<u>41,562</u>	<u>39,708</u>	<u>36,000</u>	<u>1,854</u>	<u>37,854</u> <sup>(3)</sup>	<u>-</u>	<u>37,854</u>
	<u>293,110</u>	<u>291,762</u>	<u>187,344</u>	<u>102,568</u>	<u>289,912</u>	<u>-</u>	<u>289,912</u>
Capital Fund:							
Bond Anticipation Notes (Tax Certs/URA)	799,125	-	-	-	-	-	-
Bond Anticipation Notes	<u>289,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,088,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>7,907,688</u>	<u>8,242,878</u>	<u>6,366,228</u>	<u>3,232,726</u>	<u>9,598,954</u>	<u>275,000</u>	<u>9,323,954</u>
Library Fund:							
Serial Bonds	289,717	368,014	281,595	142,492	424,087	-	424,087
Bond Anticipation Notes	<u>31,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Library Fund	<u>321,117</u>	<u>368,014</u>	<u>281,595</u>	<u>142,492</u>	<u>424,087</u>	<u>-</u>	<u>424,087</u>
<b>Total Debt Service</b>	<b><u>\$ 9,738,718</u></b>	<b><u>\$ 9,862,428</u></b>	<b><u>\$ 7,574,875</u></b>	<b><u>\$ 3,828,881</u></b>	<b><u>\$ 11,403,756</u></b>	<b><u>\$ 1,655,715</u></b>	<b><u>\$ 9,748,041</u></b>
Recapitulation:							
Serial Bonds	8,619,070	9,862,428	7,574,875	3,828,881	11,403,756	1,655,715	9,748,041
Bond Anticipation Notes	<u>1,119,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b><u>\$ 9,738,718</u></b> <sup>(5)</sup>	<b><u>\$ 9,862,428</u></b>	<b><u>\$ 7,574,875</u></b>	<b><u>\$ 3,828,881</u></b>	<b><u>\$ 11,403,756</u></b>	<b><u>\$ 1,655,715</u></b>	<b><u>\$ 9,748,041</u></b>

(1) \$1,241,882 Water Fees

(2) \$138,833 Sewer Rent Fees

(3) \$37,854 Open Space Reserve; \$594,142 WP Hospital's portion of debt service

(4) From \$275,000 Appropriation of Debt Service Fund Balance

(5) Does not include serial bonds advance refunded and fiscal charges and accounting losses.

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS  
JUNE 30, 2013**

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding June 30, 2013</u>	<u>Fiscal Year 2013-2014</u>		<u>Balance Outstanding June 30, 2014</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
Public Improvements	2005	\$ 1,525,000	3.50-4.25	2014	\$ 69,937	\$ 69,937	\$ 2,535	-
Public Improvements	2006	3,224,000	4.00-4.25	2021	1,952,982	211,987	80,053	1,740,995
Public Improvements - R 2002 A & B	2007	12,470,000	4.00-5.00	2022	12,280,000	-	547,650	12,280,000
Public Improvements	2007	5,332,000	3.70-4.25	2027	4,135,701	225,135	169,735	3,910,566
Public Improvements-Series A	2008	3,210,000	3.375-4.00	2028	2,396,715	162,657	88,701	2,234,058
Public Improvements	2010	6,261,050	1.50-4.00	2030	4,880,315	218,849	168,363	4,661,466
Public Improvements (Refunding 2000, 2001B, 2002 A&B)	2010	5,595,000	2.00-4.00	2015	2,285,000	1,580,000	45,700	705,000
Public Improvements - R 2003	2011	2,254,242	2.00-5.00	2018	1,908,911	351,725	82,879	1,557,186
Public Improvements	2011	9,586,375	2.00-3.125	2027	9,168,261	544,050	219,006	8,624,211
Public Improvements (Certs & URA)	2011	6,945,000	2.00-3.125	2027	6,642,091	394,147	158,662	6,247,944
Public Improvements - R 2004 & 2005	2012	1,501,002	2.00-5.00	2025	1,485,338	79,632	58,775	1,405,706
Public Improvements (Cert & Capital)	2012	5,844,805	2.00-3.00	2027	5,844,805	356,306	140,646	5,488,499
Public Improvements - EFC (1)	2013	10,775,259	(1)		10,775,259	634,320	70,680	10,140,939
Public Improvements (2)	2013	7,195,350	2.0		7,195,350	-	143,907	7,195,350
		<u>81,719,083</u>			<u>71,020,665</u>	<u>4,828,745</u>	<u>1,977,292</u>	<u>66,191,920</u>
Open Space Fund:								
Public Improvements (Taxable)	2003	360,000	5.15	2014	36,000	36,000	1,854	-
Public Improvements	2005	1,850,000	3.50-4.25	2014	84,842	84,842	3,076	-
Public Improvements	2007	1,575,000	3.70-4.25	2027	1,221,629	66,502	50,138	1,155,127
Public Improvements - R 2005	2012	1,100,680	2.00-5.00	2025	1,087,105	-	47,500	1,087,105
		<u>4,885,680</u>			<u>2,429,576</u>	<u>187,344</u>	<u>102,568</u>	<u>2,242,232</u>
Library Fund:								
Public Improvements	2005	2,700,000	3.50-4.25	2014	123,823	123,823	4,488	-
Public Improvements	2010	37,500	1.50-4.00	2030	33,208	1,489	1,146	31,719
Public Improvements	2011	806,625	2.00-3.125	2027	771,445	45,778	18,428	725,667
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	2,193,492	55,274	93,389	2,138,218
Public Improvements	2012	906,000	2.00-3.00	2027	906,000	55,231	21,801	850,769
Public Improvements (2)	2013	162,000	2.0		162,000	-	3,240	162,000
		<u>6,828,533</u>			<u>4,189,968</u>	<u>281,595</u>	<u>142,492</u>	<u>3,908,373</u>
	S/T	<u>93,433,296</u>			<u>77,640,209</u>	<u>5,297,684</u>	<u>2,222,352</u>	<u>72,342,525</u>

(1) Proposed EFC financing-summer 2013

(2) Proposed bond sale-spring 2013 \$9,892,000. Lyon Place Garage \$2,383,150 and Other \$7,508,850

(continued)

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2013 (CONT'D)**

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding June 30, 2013</u>	<u>Fiscal Year 2013-2014</u>		<u>Balance Outstanding June 30, 2014</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
<b>Parking Projects:</b>								
Public Improvements	2005	200,000	3.50-4.25	2014	9,172	9,172	332	-
Public Improvements	2006	350,000	4.00-4.25	2021	212,018	23,013	8,691	189,005
Public Improvements	2007	1,237,500	3.70-4.25	2027	959,851	52,251	39,394	907,600
Public Improvements	2008	625,000	3.375-4.00	2028	466,650	31,670	17,271	434,980
Public Improvements-Series B	2008	18,750,000	4.00-4.375	2033	16,275,000	540,000	683,020	15,735,000
Public Improvements-Series C (Taxable)	2008	250,000	6.25-6.75	2033	200,000	10,000	13,125	190,000
Public Improvements	2010	1,326,000	1.50-4.00	2030	1,174,241	52,656	40,509	1,121,585
Public Improvements - R 2003	2011	839,803	2.00-5.00	2018	711,152	131,033	30,876	580,119
Public Improvements	2011	1,417,000	2.00-3.125	2027	1,355,197	80,418	32,372	1,274,779
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	4,243,521	239,831	168,524	4,003,690
Public Improvements	2012	2,954,250	2.00-3.00	2027	2,954,250	180,095	71,089	2,774,155
Public Improvements (2)	2013	2,383,150	2.0		2,383,150	-	47,663	2,383,150
		34,591,166			30,944,202	1,350,139	1,152,866	29,594,063
<b>Water Fund:</b>								
Public Improvements	2005	1,902,000	3.50-4.25	2014	87,226	87,226	3,162	-
Public Improvements	2006	2,700,000	4.00-4.25	2021	1,160,000	180,000	47,277	980,000
Public Improvements	2007	2,865,000	3.70-4.25	2027	2,295,000	125,000	94,188	2,170,000
Public Improvements-Series A	2008	1,000,000	3.375-4.00	2008	746,635	50,673	27,632	695,962
Public Improvements	2010	3,062,500	1.50-4.00	2030	2,712,001	121,614	93,559	2,590,387
Public Improvements - R (2001B)	2010	215,000	2.00-4.00	2015	105,000	40,000	2,100	65,000
Public Improvements - R (2003)	2011	198,897	2.00-5.00	2018	168,428	31,034	7,313	137,394
Public Improvements - R 2004 & R2005	2012	2,013,447	2.00-5.00	2025	1,995,544	70,263	84,106	1,925,281
Public Improvements	2012	2,043,000	2.00-3.00	2027	2,043,000	124,543	49,162	1,918,457
Public Improvements	2013	151,500	2.0		151,500	-	3,030	151,500
		16,151,344			11,464,334	830,353	411,529	10,633,981
<b>Sewer Fund:</b>								
Public Improvements	2007	500,000	3.70-4.25	2027	387,819	21,112	15,917	366,707
Public Improvements	2010	135,775	1.50-4.00	2030	120,235	5,392	4,148	114,843
Public Improvements - R 2003	2011	232,058	2.00-5.00	2018	196,509	36,208	8,532	160,301
Public Improvements	2011	275,000	2.00-3.125	2027	263,006	15,607	6,282	247,399
Public Improvements	2012	301,500	2.00-3.00	2027	301,500	18,380	7,255	283,120
		1,444,333			1,269,069	96,699	42,134	1,172,370
<b>Total Serial Bonds:</b>		<b>\$ 145,620,139</b>			<b>\$ 121,317,814</b>	<b>\$ 7,574,875</b>	<b>\$ 3,828,881</b>	<b>\$ 113,742,939</b>

(2) Proposed bond sale-spring 2013 \$9,892,000. Lyon Place Garage \$2,383,150 and Other \$7,508,850

**PRO FORMA SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE  
JUNE 30, 2013**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance June 30, 2013</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2013-2014</u>		<u>Balance Outstanding June 30, 2014</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
<b>General Projects:</b>								
Replacement of City's Telephone System	\$ 400,000	\$ 400,000	(2)	\$		\$	\$	\$
Renovations to Fire Stations FY 11	100,500	100,500	(2)					
City Hall Electrical Study - Design	151,500	151,500		151,500				151,500
Gardella and Kittrell Pools - Design	202,000	202,000	(2)					
City Wide IT Infrastructure	116,150	116,150	(2)					
Maple Ave. Storm Water Drain	454,400	454,400		454,400				454,400
Misc. Rec/Parks Projects	479,700 (1)	122,375		122,375				122,375
Public Safety Building Leak Remediation	505,000	505,000	(2)					
Misc. Storm Water Drains FY 12	505,000	505,000	(2)					
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
Gedney Way Landfill	11,903,000	11,903,000	(3)	1,127,741				1,127,741
City-wide Two-Way Radio Replacement	282,800	282,800	(2)					
Library Plaza Surface Replacement (Design)	101,000	101,000		101,000				101,000
Acquisition of 66-72 Church Street	3,980,000	3,980,000	(2)					
Rolling Stock Acquisition H.D. Vehicles FY 13	609,000	609,000	(2)					
City Hall Roof Rehabilitation	292,900	292,900	(2)					
Renovations to Fire Facilities FY 12-13	202,000	202,000	(2)					
City Wide IT Infrastructure 12-13	126,250	126,250		126,250				126,250
FY 12-13 Capital Improvement Program	1,515,000	1,515,000						1,515,000
FY 13-14 Capital Improvement Program	6,592,500							6,592,500
S/T General Improvements	<u>28,806,400</u>	<u>21,856,575</u>	<u>-</u>	<u>2,370,966</u>		<u>-</u>	<u>-</u>	<u>10,478,466</u>
<b>Library:</b>								
Library Self-Check & Service Desk	127,000	127,000		127,000				127,000
Design-First Floor Library	162,000	162,000	(2)					
Construction-First Floor Library, Phase 1	1,216,000	1,216,000		1,216,000				1,216,000
FY 13-14 Capital Improvement Program	1,066,000							1,066,000
S/T Library Improvements	<u>2,571,000</u>	<u>1,505,000</u>	<u>-</u>	<u>1,343,000</u>		<u>-</u>	<u>-</u>	<u>2,409,000</u>

(1) 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.

(2) Possible bond sale - spring 2013 \$9,892,000. Lyon Place Garage \$2,383,150 and Other \$7,508,150

(3) Proposed EFC financing of \$10,775,259- summer 2013;

(continued)

**PRO FORMA SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE (cont.)  
JUNE 30, 2013**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance June 30, 2013</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2013-2014</u>		<u>Balance Outstanding June 30, 2014</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
<b>Parking:</b>								
Municipal Parking Lot Rehabilitation 11-12	404,000	404,000		404,000				404,000
Lyon Place Garage	17,250,000	17,250,000 (1)		14,866,850				14,866,850
Lyon Place Garage Amendment	757,500	757,500		757,500				757,500
Lex-Grove Structural Rehabilitation 12-13	757,500	757,500		757,500				757,500
FY 13-14 Capital Improvement Program	959,500							959,500
S/T Parking Improvements	<u>20,128,500</u>	<u>19,169,000</u>	<u>-</u>	<u>16,785,850</u>		<u>-</u>	<u>-</u>	<u>17,745,350</u>
<b>Water Fund:</b>								
Dam Rehabilitation Phase III	600,000	600,000		600,000				600,000
Water Transmission from CAPS	3,000,000	1,500,000		1,500,000				1,500,000
Storage Reservoir Replacement-Design	502,500	502,500		502,500				502,500
New Well Field	101,000	101,000		101,000				101,000
Rolling Stock Acquisition H.D. Vehicles FY 13	151,500	151,500 (2)						
Acquisition of 200 Westchester Avenue	500,000	500,000		500,000				500,000
Filtration Plant Rehabilitation-Design	252,500	252,500		252,500				252,500
Miscellaneous Water Lines 12-13	2,170,500	2,170,500		2,170,500				2,170,500
FY 12-13 Capital Improvement Program	2,777,500	2,777,500						2,777,500
FY 13-14 Capital Improvement Program	7,576,000							7,576,000
S/T Water Fund	<u>17,631,500</u>	<u>8,555,500</u>	<u>-</u>	<u>5,626,500</u>		<u>-</u>	<u>-</u>	<u>15,980,000</u>
<b>Sewer Fund:</b>								
Misc.Sanitary Sewer Reconstruction FY 12-13	303,000	303,000		303,000				303,000
FY 13-14 Capital Improvement Program	479,800							479,800
	<u>782,800</u>	<u>303,000</u>	<u>-</u>	<u>303,000</u>		<u>-</u>	<u>-</u>	<u>782,800</u>
<b>Total Bond Anticipation Notes:</b>	<b><u>\$ 69,920,200</u></b>	<b><u>\$ 51,389,075</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 26,429,316</u></b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 47,395,616</u></b>

(1) \$2,383,150 to be sold as part of serial bond-spring 2013 totalling \$9,892,000

(2) Proposed bond sale - spring 2013 \$9,892,000

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# **SUPPLEMENTAL INFORMATION**

**CITY OF WHITE PLAINS, NEW YORK  
DEMOGRAPHIC AND STATISTICAL FACTS  
JUNE 30, 2012**

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

<b>General Information</b>			
Date of Incorporation	1916	Municipal Water Operations:	
Form of Government	Mayor-Council	Number of Metered Accounts	9,473
Area	9.79 Square Miles	Average Daily Consumption	7,842,000 (gallons)
Police Protection:		Miles of Water Mains	158.2
Number of Stations	1	Supply	New York City Aqueduct, three City wells and two City reservoirs
Fire Protection:			
Number of Stations	7 (2 of which are equipped but not staffed)		
Number of Fire Hydrants	2,050	Recreation and Culture:	
Public Works:		Total Acres of Parks	231
Number of Street Lights	5,860	Number of Parks and Recreation Facilities	23
Miles of Paved City Streets	150	Number of Libraries	1
Miles of Sanitary Sewers	127.1	Number of Volumes	320,295
Miles of Storm Water Drains	83		

**CITY OF WHITE PLAINS, NEW YORK  
DEMOGRAPHIC STATISTICS**

Fiscal Year	Population <sup>(1)</sup>	Medium Age <sup>(1)</sup>	Per Capita Income <sup>(1)</sup>	Medium Family Income <sup>(1)</sup>	Medium Household Income <sup>(1)</sup>	Public School Enrollment <sup>(2)</sup>	Unemployment Rate <sup>(3)</sup>
2011-12	57,258	38.6	\$ 44,473	\$ 93,718	\$ 76,164	7,177	6.8%
2010-11	56,853	39.2	\$ 43,938	\$ 89,992	\$ 73,522	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 JUNE 30, 2012**

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Westchester Mall LLC	Retail Outlet	\$ 11,079,450	3.98%
2	Consolidated Edison	Public Utility	11,015,704	3.96
3	White Plains Galleria	Retail Outlet	4,750,000	1.71
4	44 S. Broadway Property, LLC	Office Space Rental	4,270,000	1.54
5	White Plains Plaza	Office Space Rental	4,161,460	1.50
6	Cali WP Realty Assoc. , LP	Real Estate Devel.	4,010,000	1.44
7	Gateway I Group, Inc.	Office Space Rental	3,275,000	1.18
8	A. Telephone & Telegraph	Public Utility	3,143,376	1.13
9	LC Main Street, LLC	Real Estate Devel.	3,106,050	1.12
10	Reckson Realty	Office Space Rental	2,801,800	1.01
11	Caf West, LLC	Office Space Rental	2,160,000	0.78
12	Westpark I, LLC	Office Space Rental	1,950,000	0.70
13	Verizon New York, LLC	Public Utility	1,840,727	0.66
14	1185 Bank Street, LLC	Office Space Rental	1,750,000	0.63
15	HPTING 2 Properties	Hotel	1,650,000	0.59
16	Urstadt Biddle Prop., Inc.	Retail Outlet	1,400,000	0.50
17	Bryant Gardens Corp.	Cooperative Apts	1,340,000	0.48
18	Bloomingdales 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	<u>1,000,000</u>	0.37
			<b><u>\$67,133,567</u></b>	<b><u>24.16%</u></b>

**CITY OF WHITE PLAINS  
CONSTITUTIONAL TAXING POWER  
PRO FORMA PROJECTED AS OF JULY 1, 2013**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage</u>
	2013	\$ 7,447,894,486		
	2012	7,992,963,477		
	2011	8,874,412,177		
	2010	10,042,688,239		
	2009	10,552,340,982		
		<u>\$ 44,910,299,361</u>		
Average Five Year Full Valuation		<u>\$ 8,982,059,872</u>		
Tax Limit 2%		<u>\$ 179,641,197</u>	<u>\$ 646.79</u>	<u>100.00%</u>
2013-14 Tax Levy <sup>(1)</sup>		\$ 53,253,982	\$ 191.74	29.64%
Allowable Exclusions <sup>(2)</sup>		(12,013,972)	(43.26)	-6.69%
Tax Levy Subject to Limit		<u>\$ 41,240,010</u>	<u>\$ 148.48</u>	<u>22.95%</u>
Tax Margin		<u>\$ 138,401,187</u>	<u>\$ 498.31</u>	<u>77.05%</u>

<sup>(1)</sup> Based upon Assessed Valuation of \$277,740,593 as certified by the Assessor on March 1, 2013 and adopted Tax Rate of \$191.74 per \$1,000 of assessed value.

<sup>(2)</sup> Based upon projected 2013-14 debt payments and other adjustments.

**Constitutional Tax Limit - Last Ten Fiscal Years:**

<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>
2012-13	\$ 202,580,220	\$ 50,834,785	\$ 151,745,435	\$ 100,910,650	25.09%
2011-12	207,026,279	48,985,900	158,040,379	109,054,479	23.66%
2010-11	203,514,970	47,210,932	156,304,038	109,093,106	23.20%
2009-10	195,591,771	44,795,451	150,796,320	106,000,869	22.90%
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%

**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	Total Tax Rate
			County	Sewer Districts	Refuse Disposal District		
2013-14	\$ 191.74	\$ 583.21	\$ 99.24	\$ 15.79 (1) 16.33 (2)	\$ 9.43	\$ 124.46 125.00	\$ 899.89 900.43
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

(1) Bronx Valley District  
(2) Mamaroneck District

<b>City of White Plains</b>	
<b>Office of State Comptroller Tax Levy Cap Reporting Form</b>	
<b>Adopted Budget Fiscal Year Ended June 30, 2014</b>	
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)	
<b>Tax Levy Cap Elements</b>	
	<b>Amount</b>
1. a. Real property tax levy for current fiscal year	\$ 50,834,785
b. BID special assessment levy for current fiscal year	665,000
Total real property tax levy for current fiscal year	51,499,785
2. Less total reserve amount (including interest earned) from current fiscal year	-
3. Tax base growth factor	1.0016
4. Plus PILOTS receivable in current fiscal year	3,312,799
5. Less PILOTS receivable in forthcoming fiscal year (enter as negative number)	(2,954,198)
6. Tax levy necessary for expenditures resulting from court orders or judgments resulting from tort actions in current fiscal year	-
7. Plus available carryover from current fiscal year	760,158
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	
a. State and Local Employees' Retirement System (ERS)	-
b. Police and Fire Retirement System (PRs)	415,277
c. Teachers' Retirement System (TRS)	-
9. 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	
Adopted Budget Fiscal Year Ended June 30, 2014	
<b>Tax Levy Cap - Calculations and Totals</b>	
<b>Tax Levy Limit ( Cap) Before Adjustments and Exclusions</b>	
1. a. Real property tax levy current fiscal year	\$ 50,834,785
b. BID special assessment levies current fiscal year	665,000
Total taxes levied current fiscal year	51,499,785
2. Less total reserve amount (including interest earned) from current fiscal year	-
	51,499,785
3. Tax Base Growth Factor	1.0016
	51,582,185
4. Add PILOTS receivable current fiscal year	3,312,799
	54,894,984
Allowable levy growth factor	1.0200
	55,992,884
5. Less PILOTS receivable forthcoming fiscal year	(2,954,198)
7. Plus available carryover from current fiscal year	760,158
<b>Total Levy Limit Before Adjustments and Exclusions</b>	<b>\$ 53,798,844</b>
<b>9. Adjustments for Transfer of Local Government Functions</b>	
Costs incurred from transfer of local government functions	\$ -
Savings realized from transfer of local government functions	-
<b>Total Adjustments</b>	<b>\$ -</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$ 53,798,844</b>
<b>Exclusions</b>	
6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy	\$ -
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	
a. ERS	-
b. PFRS	415,277
c. TRS	-
<b>Total Exclusions</b>	<b>\$ 415,277</b>
<b>Tax Levy Limit, Adjusted for Transfers and Exclusions</b>	<b>\$ 54,214,121</b>
Proposed real property tax levy	\$ 53,253,982
Proposed BID special assessments	665,000
<b>Proposed Total Real Property Tax Levy</b>	<b>\$ 53,918,982</b>
<b>Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy</b>	<b>\$ 295,139</b>
<b>Do you plan to override the cap in the forthcoming year?</b>	Y/N
Total taxes levied current fiscal year	51,499,785
102% total taxes levied current fiscal year	52,529,781
Tax levy limit forthcoming fiscal year	54,214,121
Tax levy limit forthcoming fiscal year less total taxes levied current fiscal year	2,714,336
Tax levy limit forthcoming fiscal year as percent of total taxes levied current fiscal year	5.27%





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

<b>Fiscal Year</b>	<b>Collected</b>			<b>Uncollected</b>	
	<b>Property Tax Levy</b>	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>
2011-12	\$ 48,985,900	\$ 48,560,717	99.13%	\$ 425,183	0.87%
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%

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2011 - June 30, 2012.

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

Month	2007-2008*	Variance Over / Under 06-07	2008-2009	Variance Over / Under 07-08	2009-2010	Variance Over / Under 08-09	2010-2011**	Variance Over / Under 09-10	2011-2012	Variance Over / Under 10-11	2012-2013	Variance Over / Under 11-12
July	\$ 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%	\$ 3,625,068	3.3%
August	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%	3,623,198	3.9%
September	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%	3,473,603	-22.9%
	<u>10,917,807</u>	<u>8.8%</u>	<u>12,476,731</u>	<u>14.3%</u>	<u>10,296,756</u>	<u>-17.5%</u>	<u>10,879,169</u>	<u>5.7%</u>	<u>11,503,535</u>	<u>5.7%</u>	<u>10,721,869</u>	<u>-6.8%</u>
October	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%	3,630,717	-1.3%
November	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%	3,571,600	-0.7%
December	4,574,403	-9.2%	4,287,435	-6.3%	3,024,009	-29.5%	5,117,442 <sup>(1)</sup>	69.2%	4,440,492	-13.2%	4,292,274	-3.3%
	<u>11,841,285</u>	<u>-0.8%</u>	<u>11,886,191</u>	<u>0.4%</u>	<u>11,318,823</u>	<u>-4.8%</u>	<u>12,742,911</u>	<u>12.6%</u>	<u>11,718,918</u>	<u>-8.0%</u>	<u>11,494,591</u>	<u>-1.9%</u>
January	4,124,904	4.0%	4,460,803	8.1%	4,093,155	-8.2%	4,235,851 <sup>(2)</sup>	3.5%	4,222,624	-0.3%	4,392,112	4.0%
February	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%	3,664,552	-2.1%
March	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%	3,667,421	-0.2%
	<u>11,217,966</u>	<u>-7.6%</u>	<u>11,474,634</u>	<u>2.3%</u>	<u>11,196,978</u>	<u>-2.4%</u>	<u>11,526,830</u>	<u>2.9%</u>	<u>11,641,581</u>	<u>1.0%</u>	<u>11,724,085</u>	
April	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%	3,537,260	-3.9%
May	3,411,646	8.1%	3,319,821	-2.7%	3,295,841	-0.7%	3,394,354	3.0%	3,532,656	4.1%		
June	4,794,423 *	8.2%	3,883,547	-19.0%	3,666,391 **	-5.6%	4,482,879	22.3%	3,796,376	-15.3%		
	<u>11,485,331</u>	<u>7.0%</u>	<u>10,531,308</u>	<u>-8.3%</u>	<u>10,313,975</u>	<u>-2.1%</u>	<u>11,345,537</u>	<u>10.0%</u>	<u>11,011,369</u>	<u>-2.9%</u>	<u>3,537,260</u>	
Total	<u>\$45,462,389</u>	<u>1.4%</u>	<u>\$46,368,864</u>	<u>2.0%</u>	<u>\$43,126,532</u>	<u>-7.0%</u>	<u>\$46,494,447</u>	<u>7.8%</u>	<u>\$45,875,403</u>	<u>-1.3%</u>	<u>\$37,477,805</u>	
<b>Tax Stabilization Account</b>					<u>\$407,377</u>		<u>\$5,008,606</u>		<u>\$5,097,268</u>		<u>\$ 4,164,199</u>	

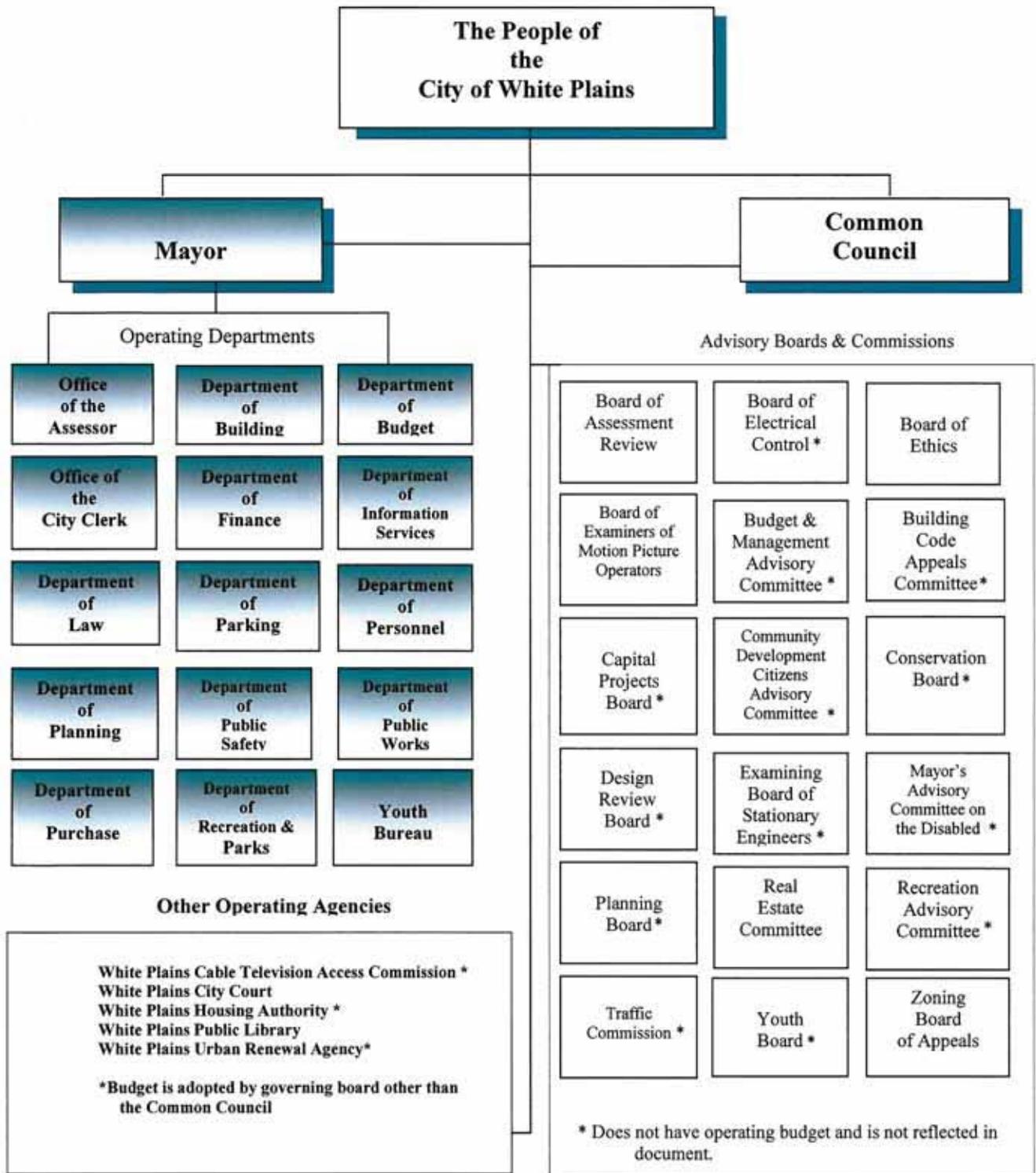
\* New City rate of 2.25% effective 06/01/2008; total new rate 8.25%

\*\* New City rate of 2.50% effective 06/01/2010 of which .25% dedicated to Tax Stabilization Account; total new rate 8.5%

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

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

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

DEPARTMENT	2009-10 ADOPTED BUDGET	2010-11 ADOPTED BUDGET	2011-12 ADOPTED BUDGET	2012-13 ADOPTED BUDGET	2013-14 ADOPTED BUDGET
<b>GENERAL FUND:</b>					
<b>Council and Boards:</b>					
Common Council	6	6	6	6	6
Zoning Board of Appeals	1	1	1	1	1
<i>S/T</i>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<b>General Government:</b>					
Office of the Mayor	5	6	6	6	6
City Clerk Office	7	7	6	6	6
Law Department	9	10	10	10	10
Assessor Office	7	6	6	6	5
Finance Department	18	15	16	16	16
Information Services	10	10	8	8	8
Budget Department	4	5	5	5	4
Purchase Department	6	6	6	5	5
Planning Department	9	9	9	8	7
Building Department	21	22	22	20	21
Traffic Department	12	11	10	10	0
Personnel Department	7	7	6	5	4
<i>S/T</i>	<u>115</u>	<u>114</u>	<u>110</u>	<u>105</u>	<u>92</u>
<b>Public Works:</b>					
Bureau of Administration	15	14	14	13	12
Bureau of Engineering	19	15	14	14	14
Bureau of Building Maintenance	24	22	20	19	20
Bureau of Garage and Shop	21	21	21	21	21
Bureau of Storm Water	10	2	2	2	2
Bureau of Highways	73	73	72	72	72
Bureau of Sanitation	72	72	70	68	65
<i>S/T</i>	<u>234</u>	<u>219</u>	<u>213</u>	<u>209</u>	<u>206</u>
<b>Public Safety:</b>					
Public Safety Administration	6	5	4	4	4
Fire Department	171	171	161	161	152
Police Department	253	250	237	237	228
<i>S/T</i>	<u>430</u>	<u>426</u>	<u>402</u>	<u>402</u>	<u>384</u>
<b>Community Services:</b>					
Recreation & Parks	19	18	18	16	15
Service Office	1	1	0	0	0
Youth Bureau	18	18	17	15	13
<i>S/T</i>	<u>38</u>	<u>37</u>	<u>35</u>	<u>31</u>	<u>28</u>
<b>Parking Department:</b>					
Administration	8	8	7	6	9
Lots/Garages	53	51	50	46	46
Enforcement/Violations	38	37	37	38	38
Traffic Maintenance	0	0	0	0	6
<i>S/T</i>	<u>99</u>	<u>96</u>	<u>94</u>	<u>90</u>	<u>99</u>
<b>TOTAL GENERAL FUND</b>	<u><u>923</u></u>	<u><u>899</u></u>	<u><u>861</u></u>	<u><u>844</u></u>	<u><u>816</u></u>
<b>Library Fund</b>	<u>44</u>	<u>43</u>	<u>42</u>	<u>40</u>	<u>39</u>
<b>Self Insurance Fund</b>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Sewer Rent Fund</b>	<u>0</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
<b>Water Fund</b>	<u>26</u>	<u>30</u>	<u>29</u>	<u>29</u>	<u>29</u>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<u><u>994</u></u>	<u><u>982</u></u>	<u><u>942</u></u>	<u><u>923</u></u>	<u><u>894</u></u>

**CITY OF WHITE PLAINS  
SUMMARY ANALYSIS OF STAFFING  
FISCAL YEAR 2013-2014  
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

**TOTAL STAFFING**

	<b>AUTH.</b>	<b>FILL</b>	<b>VAC.</b>	<b>% VAC.</b>
Adopted Budget	894	853	41	4.6%
12/31/12	922	852	70	7.6%
06/30/12	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%

**STAFFING BY FUND**

	<b>GENERAL FUND</b>		<b>LIBRARY FUND</b>		<b>SEWER RENT FUND</b>		<b>WATER FUND</b>		<b>SELF INS. FUND</b>	
	<b>AUTH.</b>	<b>FILL</b>	<b>AUTH.</b>	<b>FILL</b>	<b>AUTH.</b>	<b>FILL</b>	<b>AUTH.</b>	<b>FILL</b>	<b>AUTH.</b>	<b>FILL</b>
Adopted Budget	816	780	39	34	8	8	29	29	2	2
12/31/12	843	780	40	33	8	8	29	29	2	2
06/30/12	861	778	42	35	8	8	29	29	2	2
06/30/11	895	792	43	36	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

**STAFFING BY FUNCTION**

	<b>GENERAL GOV'T</b>			<b>PUBLIC WORKS</b>			<b>PUBLIC SAFETY</b>			<b>COMMUNITY SERVICES</b>		
	<b>AUTH.</b>	<b>FILL</b>	<b>VAC.</b>	<b>AUTH.</b>	<b>FILL</b>	<b>VAC.</b>	<b>AUTH.</b>	<b>FILL</b>	<b>VAC.</b>	<b>AUTH.</b>	<b>FILL</b>	<b>VAC.</b>
Adopted Budget	200	182	18	243	228	15	384	382	2	67	61	6
12/31/12	203	182	21	246	229	17	402	380	22	71	61	10
06/30/12	213	182	31	250	232	18	402	375	27	77	63	14
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

**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			Total	% of Total
					Overtime	Part-time	Other <sup>(1)</sup>		
2013-14 (Adopted)	\$ 70,907,780	1.7%	\$ 65,204,018	92.0%	\$ 3,215,104	\$ 2,251,739	\$ 236,919	\$ 5,703,762	8.0%
2012-13 (12/31/12)	69,741,420	0.1%	64,092,550	91.9%	3,035,764	2,380,235	232,871	5,648,870	8.1%
2011-12	68,549,291	-1.6%	63,375,719	92.5%	2,710,843	2,189,974	272,755	5,173,572	7.5%
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 <sup>(2)</sup>	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%

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

<sup>(2)</sup> Includes new City Parking Department.

**SUMMARY OF NEGOTIATED WAGE SETTLEMENTS**

F/Y	CSEA	Police	Fire	Teamsters
2013-14	2.00%	*	2.00%	**
2012-13	2.00%	*	2.00%	**
2011-12	0.00%	*	0.00%	**
2010-11	0.00%	*	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>
<b><u>EMPLOYEES:</u></b>	3/31/13	572	\$38,032,280	\$7,749,360	19.10 %
	3/31/12	565	37,415,138	5,827,839	15.58
	3/31/11	593	38,362,370	3,955,963	10.30
	3/31/10	597	41,978,109	2,975,186	7.09
	3/31/09	611	40,003,254	3,267,070	8.17
	3/31/08	625	38,958,507	3,568,193	9.16
	3/31/07	631	37,218,815	3,587,602	9.64
	3/31/06	604	36,138,782	4,515,386	12.49
	3/31/05	603	31,474,976	3,793,225	12.10
	3/31/04	600	28,176,893	1,374,693	4.88
<b><u>POLICE &amp; FIRE:</u></b>	3/31/13	351	\$37,752,472	\$10,591,566	24.67 %
	3/31/12	349	36,849,244	7,377,743	20.02
	3/31/11	345	37,831,569	6,424,475	16.90
	3/31/10	373	36,252,597	4,832,609	13.33
	3/31/09	381	35,721,366	5,381,586	15.07
	3/31/08	380	32,970,785	4,762,007	14.44
	3/31/07	364	32,162,474	4,932,065	15.33
	3/31/06	367	30,256,991	4,295,291	14.20
	3/31/05	364	29,284,489	4,660,625	15.90
	3/31/04	369	26,539,215	1,220,869	4.60

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

**CITY OF WHITE PLAINS  
FRINGE BENEFIT RATES**

<b><u>Health Insurance*</u></b>	<b>Monthly Premium</b>			
	<b><u>Individual</u></b>	<b><u>% Incr.</u></b>	<b><u>Family</u></b>	<b><u>% Incr.</u></b>
January 1, 2014 (estimate)	\$829.42	8.0%	\$1,821.48	8.0%
January 1, 2013	767.98	7.7%	1,686.56	7.9%
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%

\* New York State Plan (Non-Medicare)

<b><u>Social Security</u></b>	<b><u>Rate</u></b>	<b><u>Maximum Salary Subject to Withholding</u></b>
2014 (estimate)	6.2%	\$115,600
	1.45%	No Limit
2013	6.2%	\$113,700
	1.45%	No Limit
2012	6.2%	\$110,100
	1.45%	No Limit
2011	6.2%	\$106,800
	1.45%	No Limit
2010	6.2%	\$106,800
	1.45%	No Limit
2009	6.2%	\$106,800
	1.45%	No Limit
2008	6.2%	\$102,000
	1.45%	No Limit
2007	6.2%	\$97,500
	1.45%	No Limit
2006	6.2%	\$94,200
	1.45%	No Limit
2005	6.2%	\$90,000
	1.45%	No Limit

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

CATEGORY	SALARY
<b>Elected Officials</b>	
Mayor	\$ 145,881
Common Council Member (President's Stipend)	38,971
Common Council Member	36,471
<hr/>	
<b>Appointed Officials</b>	
Assessor	132,131
Commissioner of Building	147,217
Deputy Commissioner of Building	131,090
Budget Director	0
Deputy Budget Director	0
City Clerk	105,080
Deputy City Clerk	0
Corporation Counsel	197,676
Chief Deputy Corporation Counsel	164,383
Deputy Corporation Counsel	157,100
Chief of Staff	0
Commissioner of Finance	176,060
Deputy Commissioner of Finance	134,732
Director of Information Services	135,252
Library Director	146,696
Personnel Officer	155,020
Deputy Personnel Officer	95,000
Physician	51,500
Commissioner of Parking	152,939
Deputy Commissioner of Parking I	127,500
Deputy Commissioner of Parking II	134,212
Commissioner of Planning	147,217
Deputy Commissioner of Planning	124,848
Commissioner of Public Safety	183,622
Commissioner of Public Works	176,868
Deputy Commissioner of Public Works #1	143,575
Deputy Commissioner of Public Works #2	130,570
Commissioner of Purchase	115,484
Commissioner of Recreation & Parks	143,039
Deputy Commissioner of Recreation & Parks	123,189
Director of Youth Bureau	127,969
Deputy Youth Bureau Director	0

## CITY OF WHITE PLAINS FULL TIME SALARY SCHEDULES

CATEGORY/ BARGAINING UNIT	GRADE	MINIMUM	MAXIMUM
<b>Managerial/ Confidential</b>	1	\$ 37,035	\$ 48,564
	2	38,556	50,552
	3	40,999	53,074
	4	42,252	55,525
	5	44,204	58,182
	6	45,463	60,264
	7	47,661	63,415
	8	50,255	66,956
	9	53,378	71,591
	10	57,592	77,031
	11	61,335	82,012
	12	65,982	88,699
	13	70,649	95,473
	14	75,381	101,964
	15	80,135	108,490
	16	84,850	115,192
	17	92,818	125,366
	18	101,080	135,450
	19	109,247	145,910
	20	117,477	157,373
		Fire Chief	166,629
	Police Chief	166,629	
	Asst. Police Chief	152,555	
<b>CSEA</b>	1	36,292	47,598
	2	37,779	49,541
	3	40,172	52,008
	4	41,406	54,417
	5	43,318	57,014
	5P	44,248	57,002
	6	44,552	59,067
	6P	45,405	59,067
	7	46,702	62,153
	7a	47,657	63,139
	8	49,245	65,621
	8P	49,740	65,621
	8Q	51,292	67,360
	9	52,315	70,161
	9P	52,669	70,174
	10	56,448	75,501
	11	60,113	80,381
	12	64,663	86,943
	13	69,250	93,577
	14	73,873	99,942
	15	78,535	106,335
16	83,164	112,911	
17	90,977	122,880	
18	99,082	132,770	
19	107,090	143,025	
20	115,157	154,265	
	School Cross. Gd.	12,584	12,958
<b>PBA</b>	Police Officer	55,152	86,372
	Sergeant	98,428	102,715
	Lieutenant	113,192	118,070
	Captain	130,171	135,728
<b>PFFA</b>	Fire Fighter	57,185	89,648
	Lieutenant	102,177	106,614
<b>PFFA Deputies</b>	Deputy Chief	135,129	140,884
<b>Teamsters</b>	Sanitation 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 2013,  
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2014.**

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 2013 and terminating at midnight on the thirtieth day of June 2014, pursuant to the Charter of The City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**COUNCILS AND BOARDS**

<b>Code 1100 - COMMON COUNCIL</b>			
1.000 - Salaries and Wages	\$	221,326	
2.000 - Employee Benefits		124,974	
3.000 - Materials and Supplies		43,400	
4.000 - Direct Costs		650	
9.990 - 001 Reserve for Financing		2,488,224	
9.990 - 002 Position Control		0	2,878,574
<b>Code 1200 - CITY COURT</b>			
2.000 - Employee Benefits		2,500	
3.000 - Materials and Supplies		16,125	
4.000 - Direct Costs		7,110	25,735
<b>Code 1300 - BOARD OF ASSESSMENT REVIEW</b>			
1.000 - Salaries and Wages		15,700	
2.000 - Employee Benefits		2,147	
3.000 - Materials and Supplies		1,050	
4.000 - Direct Costs		300	19,197
<b>Code 1400 - ZONING BOARD OF APPEALS</b>			
1.000 - Salaries and Wages		62,267	
2.000 - Employee Benefits		39,959	
3.000 - Materials and Supplies		1,150	103,376
<b>Code 1500 - REAL ESTATE COMMITTEE</b>			
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		4,500	5,000
<b>Code 1800 - BOARD OF ETHICS</b>			
4.000 - Direct Costs			300
<b>Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD</b>			
1.000 - Salaries and Wages		8,000	
2.000 - Employee Benefits		968	
9.000 - Other Financial Uses		1,615	10,583
<b>TOTAL COUNCIL AND BOARDS</b>			<b>3,042,765</b>

GENERAL GOVERNMENT

<b>Code 2100 - OFFICE OF THE MAYOR</b>			
1.000 - Salaries and Wages	487,874		
2.000 - Employee Benefits	243,828		
3.000 - Materials and Supplies	24,250		
4.000 - Direct Costs	<u>6,000</u>	761,952	
<b>Code 2200 - CITY CLERK</b>			
1.000 - Salaries and Wages	371,502		
2.000 - Employee Benefits	201,525		
3.000 - Materials and Supplies	19,250		
4.000 - Direct Costs	<u>80,375</u>	672,652	
<b>Code 2300 - LAW</b>			
1.000 - Salaries and Wages	1,210,645		
2.000 - Employee Benefits	489,799		
3.000 - Materials and Supplies	62,600		
4.000 - Direct Costs	<u>495,000</u>	2,258,044	
<b>Code 2400 - ASSESSOR</b>			
1.000 - Salaries and Wages	436,698		
2.000 - Employee Benefits	213,006		
3.000 - Materials and Supplies	31,085		
4.000 - Direct Costs	<u>2,900</u>	683,689	
<b>Code 2500 - FINANCE DEPARTMENT</b>			
1.000 - Salaries and Wages	1,238,736		
2.000 - Employee Benefits	9,271,227		
3.000 - Materials and Supplies	52,825		
4.000 - Direct Costs	7,784,826		
5.000 - Equipment	11,600		
6.000 - Other Debt	693,113		
9.000 - Other Financial Uses	<u>9,323,954</u>	28,376,281	
<b>Code 2520 - BUDGET DEPARTMENT</b>			
1.000 - Salaries and Wages	254,268		
2.000 - Employee Benefits	66,722		
3.000 - Materials and Supplies	10,075		
4.000 - Direct Costs	560		
5.000 - Equipment	<u>800</u>	332,425	
<b>Code 2530 - INFORMATION SERVICES</b>			
1.000 - Salaries and Wages	621,133		
2.000 - Employee Benefits	264,687		
3.000 - Materials and Supplies	303,852		
4.000 - Direct Costs	158,000		
5.000 - Equipment	<u>35,000</u>	1,382,672	
<b>Code 2590 - PURCHASE DEPARTMENT</b>			
1.000 - Salaries and Wages	403,270		
2.000 - Employee Benefits	206,996		
3.000 - Materials and Supplies	<u>6,350</u>	616,616	

<b>Code 2600 - PLANNING DEPARTMENT</b>		
1.000 - Salaries and Wages	584,490	
2.000 - Employee Benefits	247,358	
3.000 - Materials and Supplies	38,800	
4.000 - Direct Costs	<u>97,500</u>	968,148
<b>Code 2700 BUILDING DEPARTMENT</b>		
1.000 - Salaries and Wages	1,787,595	
2.000 - Employee Benefits	849,792	
3.000 - Materials and Supplies	48,386	
4.000 - Direct Costs	25,288	
5.000 - Equipment	<u>3,000</u>	2,714,061
<b>Code 2900 - PERSONNEL DEPARTMENT</b>		
1.000 - Salaries and Wages	521,623	
2.000 - Employee Benefits	228,907	
3.000 - Materials and Supplies	15,478	
4.000 - Direct Costs	50,145	
5.000 - Equipment	<u>300</u>	<u>816,453</u>
<b>TOTAL GENERAL GOVERNMENT</b>		<u><b>39,582,993</b></u>

**PUBLIC WORKS**

<b>Code 3010 - PUBLIC WORKS ADMINISTRATION</b>		
1.000 - Salaries and Wages	1,119,000	
2.000 - Employee Benefits	473,051	
3.000 - Materials and Supplies	35,100	
4.000 - Direct Costs	53,870	
5.000 - Equipment	<u>1,500</u>	1,682,521
<b>Code 3100 - BUREAU OF ENGINEERING</b>		
1.000 - Salaries and Wages	1,517,317	
2.000 - Employee Benefits	741,473	
3.000 - Materials and Supplies	31,860	
4.000 - Direct Costs	5,436	
5.000 - Equipment	<u>1,700</u>	2,297,786
<b>Code 3200 - BUREAU OF BUILDING MAINTENANCE</b>		
1.000 - Salaries and Wages	1,295,482	
2.000 - Employee Benefits	658,222	
3.000 - Materials and Supplies	925,183	
4.000 - Direct Costs	523,500	
5.000 - Equipment	<u>6,778</u>	3,409,165
<b>Code 3300 - BUREAU OF GARAGE AND SHOP</b>		
1.000 - Salaries and Wages	1,424,646	
2.000 - Employee Benefits	779,152	
3.000 - Materials and Supplies	126,351	
4.000 - Direct Costs	6,828	
5.000 - Equipment	<u>6,073</u>	2,343,050
<b>Code 3500 - BUREAU OF STORM WATER</b>		
1.000 - Salaries and Wages	64,639	
2.000 - Employee Benefits	41,604	
3.000 - Materials and Supplies	21,069	
4.000 - Direct Costs	<u>30,000</u>	157,312

<b>Code 3600 - BUREAU OF HIGHWAYS</b>		
1.000 - Salaries and Wages	3,802,713	
2.000 - Employee Benefits	1,998,862	
3.000 - Materials and Supplies	3,479,908	
4.000 - Direct Costs	191,105	
5.000 - Equipment	<u>4,930</u>	9,477,518
<b>Code 3601 - BUREAU OF PARKS MAINTENANCE</b>		
1.000 - Salaries and Wages	928,353	
2.000 - Employee Benefits	496,318	
3.000 - Materials and Supplies	404,232	
4.000 - Direct Costs	79,730	
5.000 - Equipment	<u>21,193</u>	1,929,826
<b>Code 3800 - BUREAU OF SANITATION</b>		
1.000 - Salaries and Wages	4,021,615	
2.000 - Employee Benefits	2,379,422	
3.000 - Materials and Supplies	322,757	
4.000 - Direct Costs	<u>867,607</u>	<u>7,591,401</u>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>		<u><b>28,888,579</b></u>

**PARKING DEPARTMENT**

<b>Code 3900 - GENERAL OPERATIONS</b>		
1.000 - Salaries and Wages	2,392,381	
2.000 - Employee Benefits	1,271,249	
3.000 - Materials and Supplies	415,580	
4.000 - Direct Costs	327,400	
5.000 - Equipment	<u>48,000</u>	4,454,610
<b>Code 3920 - GARAGES</b>		
1.000 - Salaries and Wages	886,045	
2.000 - Employee Benefits	488,187	
3.000 - Materials and Supplies	689,130	
4.000 - Direct Costs	<u>300,602</u>	2,363,964
<b>Code 3930 - PARKING LOTS</b>		
3.000 - Materials and Supplies	225,000	
4.000 - Direct Costs	<u>27,640</u>	252,640
<b>Code 3950 - VIOLATIONS BUREAU</b>		
1.000 - Salaries and Wages	333,886	
2.000 - Employee Benefits	136,933	
3.000 - Materials and Supplies	93,300	
4.000 - Direct Costs	<u>689,200</u>	1,253,319
<b>Code 3960 - ENFORCEMENT GENERAL PARKING</b>		
1.000 - Salaries and Wages	1,716,929	
2.000 - Employee Benefits	918,292	
3.000 - Materials and Supplies	4,100	
5.000 - Equipment	<u>1,000</u>	2,640,321
<b>Code 3970 - CITY CENTER ENFORCEMENT</b>		
1.000 - Salaries and Wages	291,901	
2.000 - Employee Benefits	<u>154,054</u>	<u>445,955</u>

<b>Code 3980 - TRAFFIC</b>		
1.000 - Salaries and Wages	742,113	
2.000 - Employee Benefits	381,402	
3.000 - Materials and Supplies	201,801	
4.000 - Direct Costs	18,600	
5.000 - Equipment	<u>23,900</u>	1,367,816
<b>TOTAL PARKING DEPARTMENT</b>		<u><b>12,778,625</b></u>

**PUBLIC SAFETY**

<b>Code 4100 - ADMINISTRATION</b>		
1.000 - Salaries and Wages	483,301	
2.000 - Employee Benefits	209,474	
3.000 - Materials and Supplies	188,994	
4.000 - Direct Costs	<u>408,500</u>	1,290,269
<b>Code 4200 - FIRE DEPARTMENT</b>		
1.000 - Salaries and Wages	16,076,277	
2.000 - Employee Benefits	8,673,618	
3.000 - Materials and Supplies	265,300	
4.000 - Direct Costs	37,650	
5.000 - Equipment	<u>96,200</u>	25,149,045
<b>Code 4300 - POLICE DEPARTMENT</b>		
1.000 - Salaries and Wages	21,801,289	
2.000 - Employee Benefits	11,658,841	
3.000 - Materials and Supplies	642,000	
4.000 - Direct Costs	113,732	
5.000 - Equipment	<u>277,850</u>	34,493,712
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>		<u><b>60,933,026</b></u>

**COMMUNITY SERVICES**

<b>Code 5100 - PUBLIC LIBRARY</b>		
9.000 - Contribution to Library Fund		5,979,197
<b>Code 5200 - RECREATION AND PARKS DEPARTMENT</b>		
1.000 - Salaries and Wages	1,941,764	
2.000 - Employee Benefits	610,801	
3.000 - Materials and Supplies	684,024	
4.000 - Direct Costs	452,860	
5.000 - Equipment	<u>12,100</u>	3,701,549
<b>Code 5350 - T. H. SLATER CENTER</b>		
3.000 - Materials and Supplies	52,750	
4.000 - Direct Costs	<u>230,035</u>	282,785
<b>Code 5500 - YOUTH BUREAU</b>		
1.000 - Salaries and Wages	1,843,002	
2.000 - Employee Benefits	614,209	
3.000 - Materials and Supplies	84,971	
4.000 - Direct Costs	93,554	
5.000 - Equipment	<u>17,125</u>	<u>2,652,861</u>
<b>TOTAL COMMUNITY SERVICES</b>		<u><b>12,616,392</b></u>

<b>GROSS BUDGET</b>		<u><b>\$ 157,842,380</b></u>
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Less Estimated Revenues		
Tax Related Items (Excluding Tax Levy)	6,062,198	
Sales and Use Tax	45,100,000	
BID Assessments	665,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental	1,817,945	
Charges for Services	19,017,193	
Licenses and Permits	4,822,623	
Fines and Forfeitures	8,160,650	
Interest Earnings	135,000	
Other Revenues	<u>3,078,679</u>	94,322,544
Appropriation of Open Space Reserve	37,854	
Appropriation of Reserve for Tax Certiorari	1,750,000	
Appropriation of Reserve for Tax Stabilization	5,100,000	
Appropriation of Fund Balance	<u>3,400,000</u>	<u>10,287,854</u>
<b>Subtotal</b>		104,610,398
TOTAL TAX LEVY 2013-2014	53,253,982	
Less Allowance for Uncollected Taxes	<u>(22,000)</u>	<u>53,231,982</u>
		<b><u>\$ 157,842,380</u></b>

§ 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	\$2,488,224

§ 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 2013-2014 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 2014, 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 2014. 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 the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The Mayor is hereby authorized to direct the Budget Director beginning July 1, 2013, to de-fund, and/or re-allocate downward in consultation with the Personnel Officer, up to \$0.9 million in salaries and benefits from the appropriate salary and benefits lines of positions in the adopted Fiscal Year 2013-2014 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2013-2014 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 2013 and terminating at midnight on the thirtieth day of June 2014, and collected from the several owners and occupants thereof, the sum of \$53,253,982 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 2013-2014**

Real Estate	\$266,291,499
Special Franchise	<u>11,449,094</u>
	<b><u>\$277,740,593</u></b>

**TAX RATES PER \$1,000 ASSESSED VALUATION**

	<u>Rate</u>	<u>%</u>
Operations	\$158.17	82.5%
Debt Service	<u>33.57</u>	<u>17.5%</u>
	<b><u>\$191.74</u></b>	<b><u>100.0%</u></b>

§ 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 2013, and terminating at midnight on the thirtieth day of June 2014 is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2013.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE LIBRARY FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2013, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2014.**

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 2013 and terminating at midnight on the thirtieth day of June 2014, 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	\$ 2,872,196
2.000 - Employee Benefits	1,620,700
3.000 - Materials and Supplies	882,764
4.000 - Direct Costs	371,635
9.300 - Transfer to Debt Service Fund	424,087
9.990 - Reserve for Financing	<u>0</u>
<b>Total Expenses</b>	<b><u><u>\$ 6,171,382</u></u></b>

Revenues:

02200 - Intergovernmental Revenues	\$ 15,185
03600 - Charges for Services	104,500
06600 - Miscellaneous	25,500
09910 - General Fund Contribution	<u>5,979,197</u>
Total Revenues	6,124,382
Appropriation of Fund Balance	<u>47,000</u>
<b>Total Revenues and Appropriation of Fund Balance</b>	<b><u><u>\$ 6,171,382</u></u></b>

**§ 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 2013-14 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 2014, 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 2014. 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 the appropriate codes in order to fund the employment of said temporary personnel or overtime.

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

**§ 5.** This ordinance shall take effect July 1, 2013.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2013, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2014.**

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 2013 and terminating at midnight on the thirtieth day of June 2014, 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		\$ 196,081
2.000 - Employee Benefits		150,837
3.000 - Materials and Supplies		1,215
4.000 - Direct Costs:		
Liability Insurance	\$ 860,000	
Workers Compensation	1,600,000	
Unemployment	300,000	
Contractual Services and Premiums	<u>1,376,740</u>	4,136,740
9.990 - Reserve for Financing		<u>10,000</u>
<b>Total Expenses</b>		<b><u>\$ 4,494,873</u></b>

Revenues:

03330 - SIF Services Administration		\$ 820,173
03331 - SIF Services Liability		1,584,700
03332 - SIF Services Workers' Compensation		1,790,000
03333 - SIF Services Unemployment		<u>300,000</u>
<b>Total Revenues</b>		<b><u>\$ 4,494,873</u></b>

§ 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 2013-14 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 2014, 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 2014. 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 the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. This ordinance shall take effect July 1, 2013.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2013, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2014.**

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 2013 and terminating at midnight on the thirtieth day of June 2014, 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	\$ 500,127
2.000 - Employee Benefits	470,138
3.000 - Materials and Supplies	55,894
4.000 - Direct Costs	195,566
5.000 - Equipment	3,240
6.000 - Debt Service - Interest	42,134
7.000 - Depreciation	706,171
9.990 - Reserve for Financing	<u>15,000</u>

<b>Total Expenses</b>	<b><u>\$ 1,988,270</u></b>
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Revenues:

03300 - Charges for Services	\$ 1,981,770
06000 - Miscellaneous	<u>6,500</u>

<b>Total Revenues</b>	<b><u>\$ 1,988,270</u></b>
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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 2013-2014 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 2014, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6350-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2014. 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 the 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, 2013.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE WATER FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2013, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2014.**

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 2013 and terminating at midnight on the thirtieth day of June 2014, 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	\$ 2,204,211
2.000 - Employee Benefits	1,645,610
3.000 - Materials and Supplies	6,396,280
4.000 - Direct Costs	888,973
5.000 - Equipment	7,564
5.100 - Rolling Stock	120,000
6.000 - Debt Service - Interest	411,529
7.000 - Depreciation	1,170,678
9.990 - Reserve for Financing	<u>30,000</u>

**Total Expenses** **\$ 12,874,845**

Revenues:

03300 - Charges for Services	\$ 10,907,000
04400 - Licenses and Permits	15,000
06600 - Miscellaneous Revenues	21,100
07700 - Interest Earnings	<u>7,500</u>

**Total Revenues** **\$ 10,950,600**

§ 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 2013-2014 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 2014, 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 2014. 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 the 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, 2013.

**CITY OF WHITE PLAINS**  
**2013-2014 ADOPTED TABLE OF ORGANIZATION**

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b>GENERAL FUND:</b>			
<b><u>COMMON COUNCIL</u></b>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
	S/T		<u>6</u>
<b><u>ZONING BOARD OF APPEALS</u></b>			
Office Assistant II	4503	6	1
	S/T		<u>1</u>
<b><u>OFFICE OF THE MAYOR</u></b>			
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>
<b><u>CITY CLERK</u></b>			
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>
<b><u>LAW</u></b>			
Corporation Counsel	0220	A	1
Chief Deputy Corporation Counsel	0222	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	20	4
Secretary to the Corporation Counsel	0860	10	1
Law Assistant	0815	10	1
Legal Secretary	0837	8	1
	S/T		<u>10</u>
<b><u>ASSESSOR</u></b>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	10	1
Assessment Clerk	4806	3	1
	S/T		<u>5</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>FINANCE</u></b>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	17	1
Accounts Receivable Supervisor	3505	15	1
Senior Accountant	3620	14	1
Accounts Payable Supervisor	3621	15	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	1
Bookkeeper	4202	8	5
Employee Benefits Clerk	4208	9	1
Senior Account Clerk	4601	5	1
	S/T		<u>16</u>
<b><u>BUDGET</u></b>			
Budget Director	0242	A	1
Deputy Budget Director	0244	A	1
Budget Analyst	0793	12	1
Budget Assistant	4014	10	1
	S/T		<u>4</u>
<b><u>INFORMATION SERVICES</u></b>			
Director of Information Services	0243	A	1
Information Technology Manager	0753	16	1
Program Analyst	3607	14	1
PC Network Specialist	3622	14	3
PC Network Technician	3805	12	1
Graphics Technician	4204	8	1
	S/T		<u>8</u>
<b><u>PURCHASE</u></b>			
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>
<b><u>PLANNING</u></b>			
Commissioner of Planning	0260	A	1
Deputy Commissioner of Planning	0261	A	1
Senior Planner	3309	17	1
Planner II	3501	15	1
Planner I	3706	13	1
Drafter II	4005	10	1
Office Assistant II	4503	6	1
	S/T		<u>7</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>BUILDING</u></b>			
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. Electrical 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	2
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>21</u>
<b><u>PERSONNEL</u></b>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	13	1
Civil Service Assistant	0825	9	1
	S/T		<u>4</u>
<b><u>PUBLIC WORKS ADMINISTRATION</u></b>			
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
Secretary to the Commissioner of Public Works	0863	10	1
Safety Coordinator	4025	10	1
Code Enforcement Officer I - PW	4110	9	1
Principal Clerk	4209	8	1
Bookkeeper	4202	8	1
	S/T		<u>12</u>
<b><u>PUBLIC WORKS - ENGINEERING</u></b>			
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>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>PUBLIC WORKS - BUILDING MAINTENANCE</u></b>			
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
Messenger	4807	3	1
	S/T		<u>20</u>
<b><u>PUBLIC WORKS - GARAGE AND SHOP</u></b>			
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>
<b><u>PUBLIC WORKS - STORM WATER</u></b>			
Motor Equipment Operator	4301	7A	1
Semi-skilled Laborer	4706	4	1
	S/T		<u>2</u>
<b><u>PUBLIC WORKS - HIGHWAYS &amp; GROUNDS</u></b>			
Superintendent of Highways & Grounds	0732	18	1
Assistant Sup. of Highways & Grounds	3514	14	1
Parks Maintenance Supervisor II	3714	13	1
Street Light Installer	3904	11	1
Lead Tree Trimmer	4012	10	1
Crew Leader	4115	9	8
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>
<b><u>PUBLIC WORKS - SANITATION</u></b>			
Sanitation Superintendent	0751	16	1
Assistant Sanitation Superintendent	3803	12	1
Sanitation Leader	7001	39	1
Sanitation Driver	7301	37	19
Sanitation Worker	7601	35	43
	S/T		<u>65</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>PARKING DEPARTMENT</u></b>			
Commissioner of Parking	0400	A	1
Deputy Commissioner of Parking I	0401	A	1
Deputy Commissioner of Parking II	0402	A	1
Superintendent of Parking	0901	16	1
Secretary to the Commissioner of Parking	0864	8	1
Senior Traffic Planning Technician	3508	15	1
Transportation Engineer II	3509	15	1
Bookkeeper	4202	8	1
Senior Clerk	4606	5	1
	S/T		<u>9</u>
<b><u>PARKING DEPT. - TRAFFIC MAINTENANCE</u></b>			
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>6</u>
<b><u>PARKING DEPT. - LOTS/GARAGES</u></b>			
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>
<b><u>PARKING DEPT. - ENFORCEMENT</u></b>			
Senior Parking Enforcement Officer	4066	9	3
Parking Enforcement Assistant	4126	7	1
Parking Enforcement Officer	4411	7	27
Parking Enforcement Officer-Spanish Speaking	4415	7	1
			<u>32</u>
<b><u>PARKING DEPT. - VIOLATIONS BUREAU</u></b>			
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>
<b><u>PARKING DEPT. - CITY CENTER GARAGE</u></b>			
Parking Ramp Attendant	4070	8Q	3
Cashier	4709	4	2
	S/T		<u>5</u>

**DEPARTMENT TITLE****JOB CODE****PAY GRADE****AUTH #****PUBLIC SAFETY - ADMINISTRATION**

Commissioner of Public Safety	0300	A	1
Physician	0303	A	1
Secretary to the Commissioner of Public Safety	0865	8	1
Secretary	4404	7	1
	S/T		<hr/> 4

**PUBLIC SAFETY - FIRE**

Chief	1001	4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	104
Office Assistant II	4503	6	1
	S/T		<hr/> 152

**PUBLIC SAFETY - POLICE**

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	157
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	20
	S/T		<hr/> 228

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>RECREATION &amp; PARKS</u></b>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	7	1
Recreation Supervisor II	3511	15	1
Director Community Center	3512	14	1
Recreation Supervisor I	3703	13	1
Assistant Director-Community 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>15</u>
<b><u>YOUTH BUREAU</u></b>			
Youth Services Director	0330	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	3
Office Assistant I - Spanish Speaking	4702	4	1
	S/T		<u>13</u>
<b>TOTAL GENERAL FUND:</b>			<b><u><u>816</u></u></b>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b>LIBRARY FUND:</b>			
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
Library Assistant - Digital Media	4112	9	1
Secretary	4404	7	1
Library Media Technician	4501	6	1
Office Assistant II	4503	6	1
Senior Library Clerk	4504	6	2
Library Clerk	4808	3	9
<b>TOTAL LIBRARY FUND:</b>			<b>39</b>
<b>SELF INSURANCE FUND:</b>			
Insurance/Risk Manager	0745	17	1
Secretary to the Commissioner	0861	8	1
<b>TOTAL SELF INSURANCE FUND:</b>			<b>2</b>
<b>SEWER RENT FUND:</b>			
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
<b>TOTAL SEWER RENT FUND:</b>			<b>8</b>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b>WATER FUND:</b>			
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
			<hr/>
<b>TOTAL WATER FUND:</b>			<b>29</b>
			<hr/> <hr/>
<b>GRAND TOTAL:</b>			<b>894</b>
			<hr/> <hr/>

**AN ORDINANCE ADOPTING THE BUDGET FOR  
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2013, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2014.**

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 2013 and terminating at midnight on the thirtieth day of June 2014, 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		\$ 6,647,823
6.200 - Interest Payments		<u>3,375,218</u>
<b>Total Expenditures</b>		<b><u><u>\$ 10,023,041</u></u></b>

Revenues:

09910 - General Fund Contribution	\$ 9,323,954		
09921 - Library Fund Contribution	<u>424,087</u>		<u>9,748,041</u>
<b>Total Revenues</b>			<b>9,748,041</b>
Appropriation of Fund Balance			<u>275,000</u>
<b>Total Revenues and Appropriation of Fund Balance</b>			<b><u><u>\$ 10,023,041</u></u></b>

§ 2. This ordinance shall take effect July 1, 2013.

**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, 2013 and shall expire June 30, 2014.

AN ORDINANCE FIXING THE 2013-2014 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 2013-2014 budget for the White Plains Downtown Improvement District adopted on April 1, 2013, 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 2013-2014 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 Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. In accordance with Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 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, 2013 and terminating at midnight on the thirtieth day of June, 2014, and collected from the several owners and occupants thereof the sum of \$665,000.45 (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 2013-2014 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 5.528705 cents per square foot of commercial building area and \$16.413512 per linear foot of street frontage;

Category 2 - - 6.0816 cents per square foot of commercial building area and \$18.054863 per linear foot of street frontage in the premium area designated in the filed District Plan and \$16.413512 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 2013-2014 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 2013-2014 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, 2014, 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 used in governmental funds.

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

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

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

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

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

# 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.

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

# GLOSSARY

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

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

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

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

**FUND.** A fiscal and accounting entity 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.

**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.

# GLOSSARY

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

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

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

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

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

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

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

**RESERVE FOR FINANCING.** An account established annually to provide for the settlement of pending labor contracts; for temporary funding of unforeseen needs of an emergency or non-recurring nature; to permit orderly budgetary adjustments when revenues are lost through the actions of other 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.

**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.

# GLOSSARY

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

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

**SOURCE.** Used to describe the origin of City revenues.

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

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

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

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

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

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

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

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

