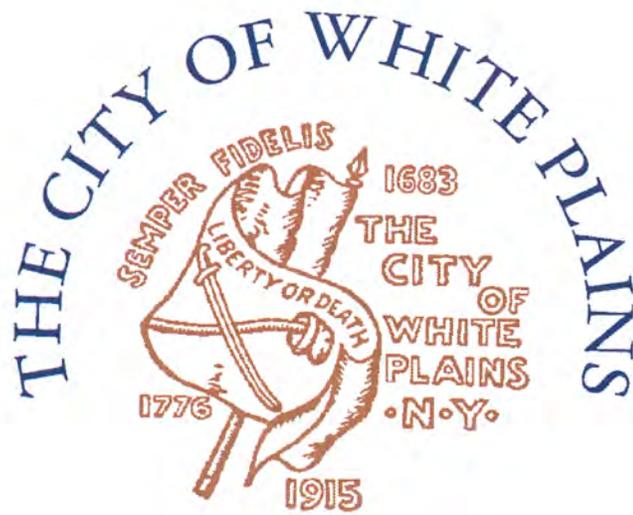


Summary Adopted Budget

CITY OF WHITE PLAINS, NEW YORK



Fiscal Year Ending June 30, 2017



THE CITY OF WHITE PLAINS
2016 - 2017
SUMMARY ADOPTED BUDGET

CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2017



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, 2017 AS IT WAS ADOPTED BY THE CITY ON MAY 17, 2016.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2017 IS \$276,928,690 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2016.

Signed 

Title: Commissioner of Finance and
Budget Director

Dated: May 17, 2016

MAYOR

THOMAS M. ROACH

COMMON COUNCIL

JOHN KIRKPATRICK, President	MILAGROS LECUONA
NADINE HUNT-ROBINSON	JOHN M. MARTIN
DENNIS E. KROLIAN	BETH N. SMAYDA

BUDGET AND MANAGEMENT ADVISORY COMMITTEE

BETH N. SMAYDA, Chairperson	JOHN KIRKPATRICK
EDITH K. ALFENAS	DONNA McLAUGHLIN
ADAM T. BERGONZI	MARK MYLON
RICHARD HECHT	TIMOTHY SHEEHAN
STEVEN H. HOCHMAN	

BUDGET DEPARTMENT

MICHAEL A. GENITO, BUDGET DIRECTOR
CAROLYN MAYO, BUDGET ASSISTANT
EILEEN BRADLEY, FISCAL ADVISOR
ROSEMARY CUCURULLO, ASSOCIATE
JAMES HESLOP, ASSOCIATE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of White Plains
New York**

For the Fiscal Year Beginning

July 1, 2015

A handwritten signature in cursive script, reading "Jeffrey R. Emer".

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, 2015 and ending June 30, 2016.

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 2016-2017) 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, evaluation and implementation of a financial plan in a manner that will help our elected officials make informed choices about the provision of services and capital assets. Key to the process is the fact that it should incorporate both a short and long-term perspective, establish linkages to organizational goals, focus on results and outcomes, and promote effective communication among the public, Common Council, City administration and departments and other stakeholders.

The national, regional and local economies continue to sputter along following the recession that began in late 2008 and hit the City hardest in our 2009-2010 fiscal year. In fiscal year 2016-2017 we continue the multi-year financial stabilization process that formally began in January 2010. The 2016-2017 Adopted Budget has been constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

"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 27.2% of total General Fund revenues and other sources, and the 2016-2017 Budget estimates that, based on fiscal year-to-date results through March 2016, these revenues may decrease significantly from \$46.2 million as budgeted in 2015-2016 to \$45.1 million in 2016-2017. However, based on those same fiscal year-to-date results, there are increases in licenses and permits of \$1.6 million and charges for services of \$1.8 million included in the 2016-2017 Budget which offset sales tax losses and provide funding for certain expenditure increases. The estimated increase in licenses and permits is due to a surge in development. The estimated increase in charges for services is reflective of the first increase in parking permit fees in five years, as well as certain other revenues related to increased development. Licenses and permits, as well as charges for services, also contain various fee increases in the Departments of Public Works, Public Safety, Recreation and Parks and the Youth Bureau.

Since January 2010 the City has made significant strides in addressing the expenditure side of the equation. This includes the consolidation of administrative functions, workforce reductions, wage freezes and City-wide reductions in various operational accounts, all of which reduced the funding requirements at that time and funding requirements going forward. Despite these efforts, many costs, particularly debt service, continue to increase at a rate greater than revenues.

The budget and practices of the 2015-2016 fiscal year followed a financial plan based on realistic assumptions concerning both revenues and expenditures and a prudent use of available fund balance. However, a deficit is projected at year end principally because of anemic sales tax revenues. The 2016-2017 Budget builds on similar principles in addressing the fiscal challenges that remain with us, but key to addressing those challenges is the City's sales tax and the real property tax levy.

BUDGET MESSAGE

This is the fifth fiscal year that we find ourselves developing an annual budget in accordance with a real property tax levy cap ("tax cap") mandated by Chapter 97 of the New York State Laws of 2011. This law mandates a real property tax levy increase over the prior year's levy by not more than two percent (2%) or the rate of inflation, whichever is less. The rate of inflation utilized by the State for our 2016-2017 fiscal year is 0.12%. The tax cap formula includes adjustments to the levy for special assessments (such as Business Improvement District assessments), a tax based growth factor provided by the State (such as new construction), certain increases in pension costs (also provided by the State) and judgments or court orders related to tort actions (tax certiorari are not considered to be tort actions). The 2016-2017 real property tax levy is just \$32,797 more than the current year's levy. The tax levy presented in this 2016-2017 Budget is slightly below the authorized tax cap. The tax cap will continue to pose a significant challenge for the City, until there is greater economic growth and mandate relief, and/or until the State sets a more reasonable formula for calculating the tax cap.

BUDGET SUMMARY

The 2016-2017 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 \$165.9 million, \$3 million (1.8%) more than the 2015-2016 Adopted Budget of \$162.9 million;
- A continuation of hiring restrictions;
- Estimated revenues other than property taxes and related items total \$95.8 million, or \$2.6 million more than the 2015-2016 Adopted Budget of \$93.3 million; the projected increase in charges for services and licenses and permits is \$3.4 million;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- \$5.1 million is appropriated from the tax stabilization account, which is \$100,000 more than the amount appropriated in the 2015-2016 Adopted Budget;
- \$6.1 million is appropriated from various other components of fund balance, which is \$125,000 more than the \$5.975 million appropriated in the 2015-2016 Adopted Budget;
- Taxable assessed valuation of \$276.9 million, a decrease of \$126,320 (0.05%) over the \$277.0 million found in the 2015-2016 Adopted Budget, and,
- A property tax rate of \$200.95 per \$1,000 taxable assessed valuation, which is \$0.21 (0.1%) more than the 2015-2016 tax rate of \$200.74.

The 2016-2017 Budget of \$6.3 million for the Library Fund is \$50,817 (0.8%) less than the appropriations included in the 2015-2016 Adopted Budget of \$6.4 million. Property taxes raised through the General Fund will provide \$6.174 million (97.8%) of the funding needed for Library operations, a \$11,129 decrease over the \$6.185 million provided for in the 2015-2016 Adopted Budget. The remainder funding for the Library is derived from user fees, grants, contributions, miscellaneous revenues and a small (\$14,386) appropriation of fund balance.

BUDGET MESSAGE

The 2016-2017 Budget of \$13.3 million for the Debt Service Fund is \$0.4 million more than the \$12.9 million provided for in the 2015-2016 Adopted Budget. The 2016-2017 Budget provides \$9.1 million for the payment of principal and \$4.2 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$10.9 million and \$0.5 million, respectively, together with a \$1.6 million appropriation of debt service fund balance and a subsidy of \$158,910 from the New York State Environmental Facilities Corporation (EFC) provide the resources needed for these payments. The appropriation of fund balance is increasing by almost \$50,000. In future years, much of the \$1.6 million of debt service fund balance will not be replenished and will need to be replaced by a General Fund contribution.

Excluding depreciation (a non-cash expense) of \$1.3 million, the 2016-2017 Water Fund Budget provides for \$14.2 million of expenses which are fully covered by revenue from user charges and miscellaneous revenues.

The 2016-2017 Sewer Rent Fund Budget provides for \$2.4 million of expenses, not including depreciation of \$0.8 million. Cash funding is provided for \$500,000 in capital improvements as recommended in the Capital Improvement Program. Revenue from user charges fund the entire \$2.4 million of expenses.

The 2016-2017 Budget of \$5.8 million for the Self Insurance Fund covers current operating costs needed during the fiscal year for the City's risk management and insurance program and a small amount to reduce the prior year's operating deficit. 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 \$55.6 million represents 33.5% of total General Fund revenues and other resources. The real property tax rate of \$200.95 is based on a taxable assessment roll of \$276.9 million. The small decrease in the assessment roll reduced property tax revenue by approximately \$25,000. The small amount that the State tax cap allowed property tax revenue to increase this year is \$46,556, of which \$32,797 was added to this year's levy and \$13,758 is reserved for future years.

Unrestricted sales tax revenue of \$45.1 million represents 27.2% of total General Fund revenues and other resources. Unrestricted sales tax revenue for fiscal year 2015-2016 is currently projected at \$45.1 million. In accordance with Section 68 of the City Charter the estimate for such revenues in the 2016-2017 Budget cannot exceed that amount.

Parking related revenues of \$24.3 million in the form of meter fees, fines and permit charges represent 14.6% of total General Fund revenues and other resources. Parking revenues fund the cost of operating and maintaining parking facilities and help support the costs of services provided to non-residents visiting or doing business in the City.

The 2016-2017 Budget includes intergovernmental grants and aid of \$7.6 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 \$1.7 million will be generated from New York State Mortgage Taxes. The Community Development Block Grant will provide \$121,000, with the remainder of intergovernmental grants and aid coming from miscellaneous other grants. It should be noted that the City has received no increase in AIM funding from the State and no relief from State mandates.

BUDGET MESSAGE

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. In the budget, the sewer rent rate will decrease from 21% to 19% of the amount charged for water service.

SERVICES

The 2016-2017 Budget maintains most City services at levels comparable to prior years; it provides the amounts necessary to fund salaries, benefits, debt service and other costs in accordance with current contractual or legal requirements. A small amount has been added to the City's rent abatement program to raise the income limit for eligibility. The new spending is offset by reductions in other areas of the budget.

The real property tax levy cap and weak sales tax returns continue to impact the City's ability to maintain the City in peak condition and to offer new opportunities to our residents. Both of these factors also have the potential to impact negatively the City's fund balance which has been so carefully re-built and protected over the last six years. The City is using its bonding authority to address capital needs, and although financing rates remain low, there is an incremental cost to making new debt service payments. Close attention to cost control measures by departments in the current and prior years, and in planning for next year, have kept the total increase in operating costs to \$3 million (1.8%) when compared to the 2015-2016 Adopted Budget. Fortunately, a \$542,000 net decrease in New York State pension costs (police and fire retirement cost increases of \$371,000 were offset by non-public safety retirement cost decreases of \$913,000) provided funds that could be applied to other areas of the budget such as debt service. As noted previously, addressing future debt service requirements and the tax cap will be a challenge. In the future, the City may need to consider overriding the tax cap if it wishes to continue its superior level of services, while maintaining its fund balance and Aa1 rating from Moody's.

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.

The 2016-2017 Budget for the General Fund provides \$551,558 to support the acquisition of rolling stock and equipment: \$236,000 for Police Department vehicles; \$15,000 for a vehicle in the Building Department; \$50,000 for Parking Department vehicles; \$18,000 for a Public Works vehicle; and the remaining \$232,558 for equipment needs in various departments.

PROPERTY TAXES

The property tax levy included in the 2016-2017 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 2016-2017 property tax rate is \$200.95 per \$1,000 taxable assessed valuation.

BUDGET MESSAGE

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 address either 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 levy increase to no more than 2½%. Section 68 of the City Charter further prohibits the Common Council from appropriating an amount in excess of the balance reported in the account at the close of the prior fiscal year.

The 2016-2017 Budget appropriates \$5.1 million from this account as another financing source, which is \$100,000 more than the amount appropriated in the 2015-2016 Adopted Budget. The balance in the account reported in the City's audited Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2015, including \$5 million appropriated for the 2015-2016 budget, was \$10.4 million.

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 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 property tax levy cap.

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

The path to economic recovery continues slowly and incrementally, with setbacks in some areas such as sales tax receipts. Development now underway, approved for construction, or in the planning process should help to address this problem. The 2016-2017 Adopted Budget offers a plan for the delivery of needed and desired services that preserve our quality of life while adhering to fiscal policies that will ensure retention of our coveted Aa1 credit rating.

ACKNOWLEDGMENTS

Appreciation is extended to all department heads for their cooperation and participation in the budget process. We thank Carolyn Mayo, 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), and Carol Endres, Deputy Commissioner of Finance for their efforts in preparing this proposed budget.



Michael A. Genito
Budget Director

BUDGET STRATEGIES

The Fiscal Year 2016-2017 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 their 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 the budget which was adopted on May 17, 2016:

- ◆ The property tax levy does not exceed the state-mandated cap calculated using the Office of the State Comptroller's Local Government Property Tax Cap filing system.
- ◆ The property tax rate is at the level needed to remain within the state mandated property tax levy and to maintain City services.
- ◆ All City fees were reviewed and revised, as needed, in the budget to 1) ensure that the historical relationship between the fees and the cost of providing services for which the fees are charged is maintained and 2) ensure that fees are imposed and levied on a fair and equitable basis. Many City fees were increased to replace revenue that would otherwise be raised through a reasonable increase in the property tax rate and the property tax levy.
- ◆ 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. These 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.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as mandated by the State retirement system.
- ◆ Self-insurance costs are budgeted in accordance with state regulations and actuarial projections of risk exposure. The deficit in the Self Insurance Fund continues to be addressed incrementally.
- ◆ 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 2016-2022 Capital Improvement Program 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 with respect to cash and debt issuance.
- ◆ In conformance with the City's Fiscal Performance goals, the Reserve for Financing for contingencies is budgeted in an amount not to exceed 1% of the tax budget.
- ◆ Sewer Rent Fund and Water Fund operating and capital expenses are supported entirely by user charges.

THE BUDGET DEVELOPMENT CYCLE

Planning for the FY 2016-2017 budget began in September 2015 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 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 2015 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 2016 meeting.

A manual containing operating budget forms and instructions was sent to the departments on January 15, 2016. 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 on February 16, 2016. During the period between late-February and early-March, the Budget Department reviewed the department heads' recommendations and held budget review sessions with departments.

In accordance with the City Charter, the proposed budget was submitted to the Mayor and Common Council at the regularly scheduled meeting in April. The Common Council reviewed the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings were held in April this year. The public, press, members of the Mayor's Budget and Management Advisory Committee, League of Women Voters and all interested parties were invited to participate in the review process. A public notice of the formal public hearing on the proposed budget, which was held on May 9, 2016, was published in the City's official newspaper. A copy of the proposed budget was made available for the public to review at the Library and the City Clerk's office. The proposed budget was also posted on the City's website.

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

As a result of this review and public comments, the Common Council may revise proposed expenditures and/or revenues. The Common Council must adopt a balanced tax budget where planned expenditures equal estimated revenues no later than May 30th of each fiscal year. The Fiscal Year 2016-2017 budget was adopted at a Special Meeting of the Common Council held on May 17, 2016.

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

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

BUDGET DEVELOPMENT CYCLE

<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
<p>For the fiscal year beginning on July 1st.</p> <p>Budget Department begins analysis of fiscal planning and performance.</p>	<p>Capital Improvement planning process begins in the Budget Department.</p>	<p>Budget Department distributes Capital Project/ Rolling Stock instructions & forms to Depts.</p>	<p>Department Heads submit Capital Improvement Proposals.</p> <p>Capital Projects Board begins deliberations.</p> <p>Budget Director submits recommendations on financial limits of program.</p>	<p>Capital Projects Board deliberations continue.</p>	<p>Capital Projects Board deliberations continue.</p> <p>Capital Improvement Program approved by Capital Projects Board.</p>
<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<p>Operating Budget process begins-forms and instructions sent to Department Heads.</p> <p>Budget & Management Advisory Committee finalizes annual report.</p>	<p>Capital Improvement Program submitted to Common Council & Budget Director.</p> <p>Operating Budget Requests submitted to Budget Director.</p> <p>Department budget reviews begin.</p>	<p>Budget Department conducts departmental review conferences and considers Capital Improvement Program (ongoing).</p>	<p>Proposed Operating Budget (with Capital Improvement element) submitted to Common Council by Budget Department.</p> <p>Mayor and Common Council begin deliberations seeking advice from Budget & Management Advisory Committee.</p>	<p>Public Hearing held.</p> <p>Budget & Management Advisory Committee reports to Common Council.</p> <p>Deliberations continue.</p> <p>Budget adopted no later than May 30th.</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 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:
 - provide for settlement of pending labor contract negotiations;
 - provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
 - permit orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies;
 - provide the local match for public or private grants; and,
 - meet unexpected small increases in service delivery costs.
- ◆ The reserve for financing will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one percent (1%) of the proposed tax budget. Use of the contingency funds will only be by action of the Common Council. The reserve for financing shall be separate from any component of fund balance (restricted, committed or assigned) used to fund subsequent year's expenditures.

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

INVESTMENT PERFORMANCE GOALS

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

CAPITAL IMPROVEMENTS PERFORMANCE GOALS

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

DEBT PERFORMANCE GOALS

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

FINANCIAL REPORTING PERFORMANCE GOALS

- ◆ The City will adhere to a policy of full and open public disclosure of all financial activity. The proposed tax budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made publicly available. Opportunities will be provided for full citizen participation prior to final decisions on adopting the budget. Detailed budgetary information; i.e. specific sources of revenue and objects of expenditure, will be made publicly available.
- ◆ The City shall include in the proposed and adopted tax budget documents an explanation as to how the budget compares to the City's Fiscal Performance Goals.
- ◆ The City's accounting system will maintain records on a basis consistent with generally accepted accounting principles.
- ◆ The Commissioner of Finance will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- ◆ The City will prepare The 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 2016-2017 Adopted Budget And The City's Fiscal Performance Goals

The City's Fiscal Performance Goals require the proposed and adopted tax budget documents to include "an explanation as to how the budget compares to the City's Fiscal Performance Goals." Following is a discussion of how the City's adopted FY 2016-2017 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 FY 2016-2017 Budget. The General Fund Budget is financed by a diversified and stable revenue system; annual revenues are estimated on an objective and reasonable basis; and user charges and fees were evaluated and adjusted, as necessary. Included in the budget are fee increases for the Departments of Recreation and Parks, Public Works, Public Safety, Parking and the Youth Bureau. The City is seeking to develop and expand alternative revenue sources by also asking the State to authorize a White Plains Industrial Development Agency. Funding has been provided in the budget for a lobbyist to continue to assist the City in securing alternative revenue sources that require State authorization. In the proprietary funds (Self Insurance Fund, Sewer Rent Fund and Water Fund), revenues and other financing sources are sufficient to support current operating costs. The Self Insurance Fund, however, requires funding beyond the scope of the adopted budget to fund the deficit resulting primarily from the re-calculation of reserves needed for the future and an increase in claims. A multi-year approach is planned. As new developments are approved, the Common Council is imposing a fee-in-lieu to be used exclusively for park, playground and other recreational purposes, including the acquisition of real property.

Operating Expenditures Goals

The FY 2016-2017 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. Sufficient resources are in place for a risk management and insurance program that includes coverage for current general and automobile liability, unemployment insurance and workers compensation. A small portion of the deficit in the Self Insurance Fund is financed in the budget. Vacant positions in the budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. Side-loading refuse vehicles continue to improve productivity and stabilize personnel 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 FY 2016-2017 Budget as specified by the Fiscal Performance Goals and provides for settlement of outstanding labor contracts, 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 (\$2.3 million as of June 30, 2015 after an appropriation of \$5.1 million from unassigned fund balance for FY 2016-2017) 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, 2016 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 16.3% of FY 2016-2017 General Fund expenditures, net of the amount provided in the Reserve for Financing.

Capital Improvements Performance Goals

The development of the 2016-2022 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 FY 2016-2017 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 and the 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 2016-2017 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS).

Debt Performance Goals

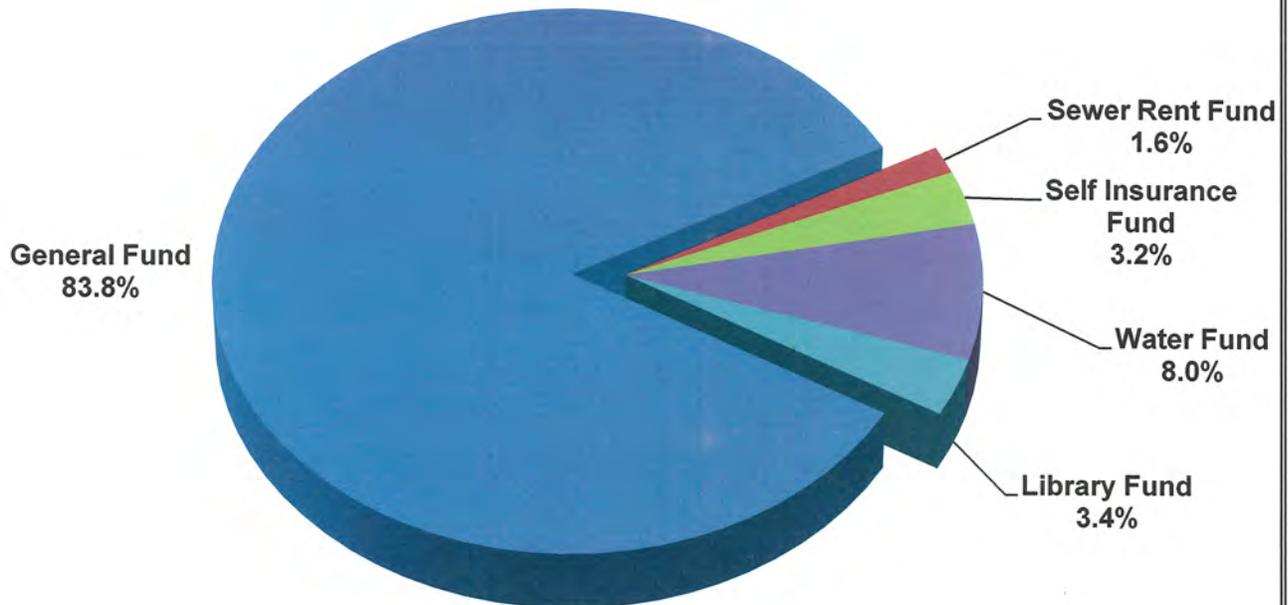
In the FY 2016-2017 Budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 78.3% compares favorably with the need to reserve 30% for emergency purposes. Total net indebtedness does not exceed five percent (5%) of the full assessed value of taxable property. With its Aa-1 credit rating, the City was able to sell \$12,327,000 in new debt this spring at interest rates of 3.0-5.0%, with a premium of almost \$875,000. Total outstanding debt per capita at June 30, 2017 is projected to be \$3,329, but long-term net debt per capita is projected at \$1,734, or approximately \$260 less than the recommended limit of \$2,000 per capita. While the City has the capacity for significant additional debt under the State constitutional taxing limit and the City's debt performance goals, it will soon lose its ability to make associated debt service payments within the State cap on the property tax levy. The adopted budget does not include the issuance of budget, tax or revenue anticipation notes.

Financial Reporting Performance Goals

The FY 2016-2017 Budget was prepared in a manner to maximize its understanding by citizens and elected officials. The City has received the Government Finance Officers Association Distinguished Budget Presentation Award for thirty-two consecutive years; White Plains was also the first recipient in New York State of this award. Public budget review sessions were held 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 FY 2016-2017 Budget was adopted at a public meeting held on May 17, 2016. Summaries of the budget are publicly noticed. Copies of the 2016-2017 Adopted Budget are made available to the public in print and posted to the City's website (www.whiteplainsny.gov).

ADOPTED BUDGETS

SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2016-2017 \$183.9 M



BUDGET FACTS

Fiscal Year: July 1, 2016 – June 30, 2017

Combined Operating Expenditures:

- Total \$183.9 million
- Change \$4.7 million
- Percent Change 2.6%

Major Factors Impacting Tax Budget:

- Tax Cap on Property Tax Levy
- Sales Tax
- Debt Service

Tax Base:

- Total Assessed Valuation \$276,928,690
- Net Change in Assessment Roll \$(126,320)
- Percentage Change (0.05%)

Property Tax Rate:

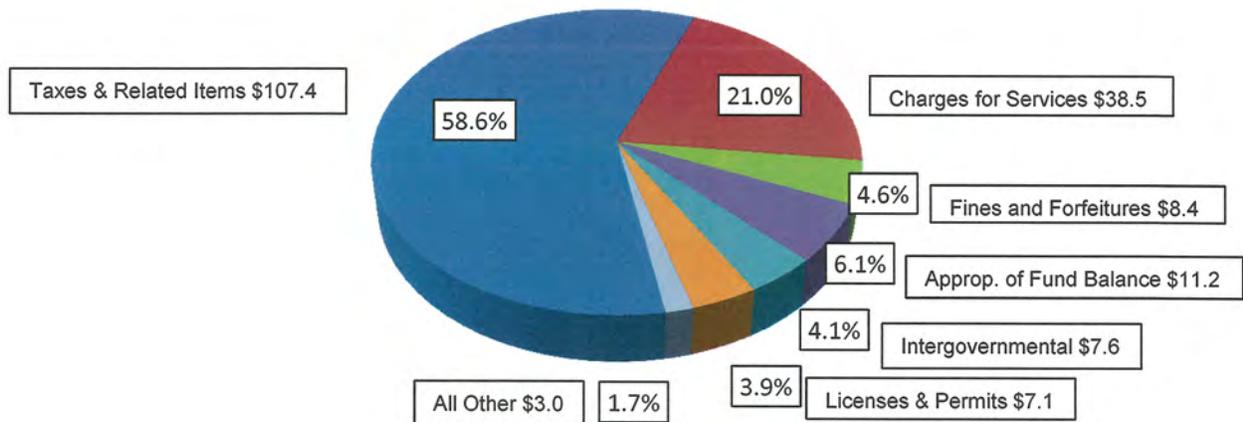
- Rate (per \$1,000 assessed value) \$200.95
- Property Tax Rate Change \$0.21
- Percentage Change 0.10%

CITY OF WHITE PLAINS
SUMMARY COMBINED OPERATING BUDGETS
2016-2017
(in 000's of dollars)

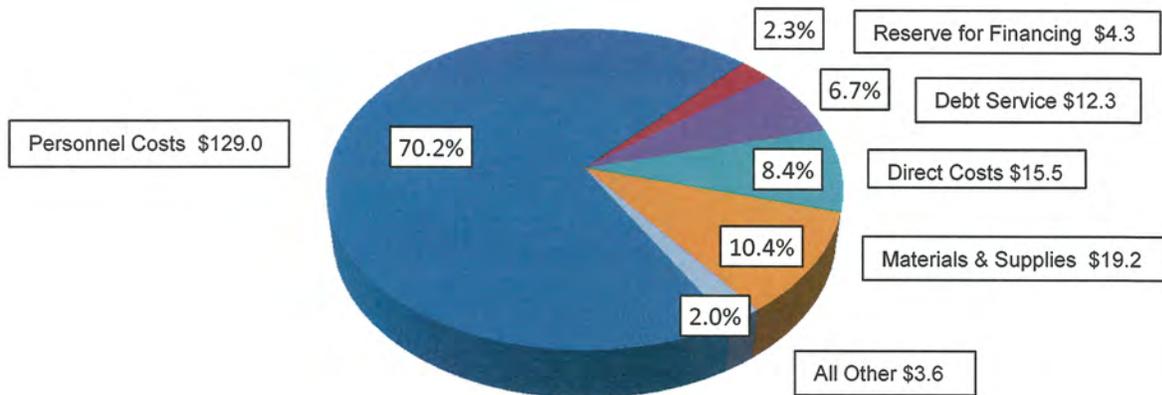
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
REVENUES:							
Property Tax & Related Items	\$ 107,388	\$	\$	\$	\$	\$	\$ 107,388
Intergovernmental	7,559	17					7,576
Charges for Services	21,275	85	5,822	2,629	15,322	(6,637)	38,496
Licenses & Permits	7,117				5		7,122
Fines & Forfeitures	8,375						8,375
Miscellaneous	2,880	22		10	21		2,933
Interest & Dividends	95			6	13		114
Operating Transfers		6,174				(6,174)	-
Total Revenues	<u>154,689</u>	<u>6,298</u>	<u>5,822</u>	<u>2,645</u>	<u>15,361</u>	<u>(12,811)</u>	<u>172,004</u>
Appropriation of Fund Balance	11,200	14					11,214
Total Funds Available	<u>\$ 165,889</u>	<u>\$ 6,312</u>	<u>\$ 5,822</u>	<u>\$ 2,645</u>	<u>\$ 15,361</u>	<u>\$ (12,811)</u>	<u>\$ 183,218</u>
EXPENDITURES:							
Salaries and Wages	\$ 74,287	\$ 2,872	\$ 134	\$ 481	\$ 2,304	\$	\$ 80,078
Employee Benefits	44,960	1,485	147	537	1,799		48,928
Materials & Supplies	9,855	1,007	1	149	8,143		19,155
Direct Costs	15,024	394	5,540	224	952	(6,637)	15,497
Equipment/Rolling Stock	552	14		400	59		1,025
Depreciation				769	1,310		2,079
Capital Outlay				500			500
Debt Service				53	814		867
Operating Transfers:							
Debt Service Fund	10,942	530					11,472
Library Fund	6,174					(6,174)	-
Capital Projects Fund							-
Other	2						2
Reserve for Financing	4,093	10		40	145		4,288
Total Expenditures	<u>165,889</u>	<u>6,312</u>	<u>5,822</u>	<u>3,153</u>	<u>15,526</u>	<u>(12,811)</u>	<u>183,891</u>
Interfund Adjustments	(11,755)	(44)		(178)	(834)		-
Total (Memorandum Only)	<u>\$ 154,134</u>	<u>\$ 6,268</u>	<u>\$ 5,822</u>	<u>\$ 2,975</u>	<u>\$ 14,692</u>	<u>\$ -</u>	<u>\$ 183,891</u>

CITY OF WHITE PLAINS SUMMARY OF COMBINED OPERATING BUDGETS 2016 - 2017

REVENUES: \$183.2M



EXPENDITURES: \$183.9M



City of White Plains
Operating Budgets
Actual, Projected and Adopted
(in 000's of dollars)

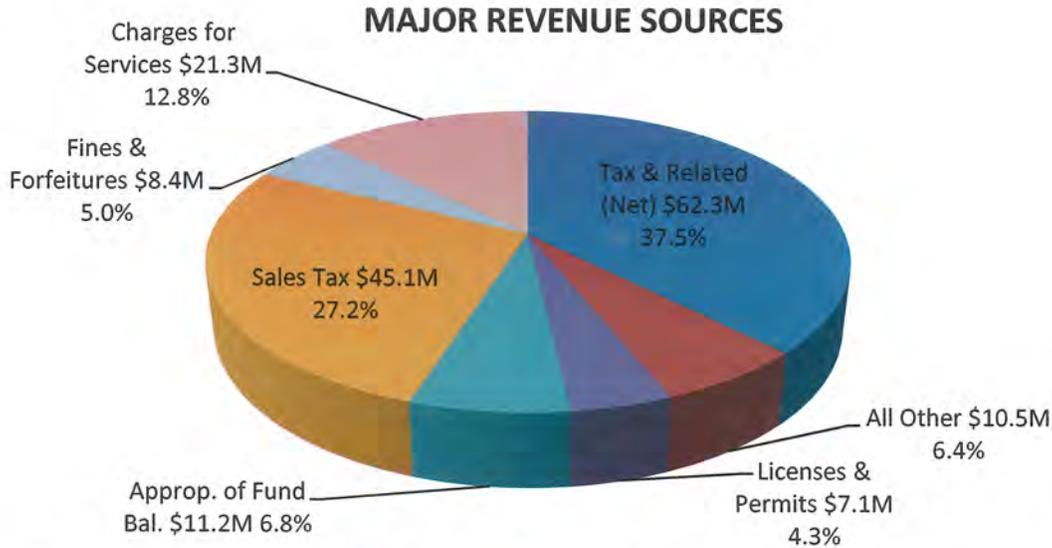
	General Fund			Library Fund			Self Insurance Fund		
	2014-15 Actual	2015-16 Projected	2016-17 Adopted	2014-15 Actual	2015-16 Projected	2016-17 Adopted	2014-15 Actual	2015-16 Projected	2016-17 Adopted
FINANCIAL SOURCES:									
Property & Related Taxes	\$ 106,549	\$ 107,000	\$ 107,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,661	8,000	7,559	25	26	17	-	-	-
Charges for Services	19,505	20,200	21,275	82	84	85	5,435	5,700	5,822
Licenses & Permits	5,644	7,000	7,117	-	-	-	-	-	-
Fines & Forfeitures	8,514	8,300	8,375	-	-	-	-	-	-
Miscellaneous	3,419	2,906	2,880	29	26	22	172	21	-
Interest Income	129	94	95	-	-	-	40	37	-
Transfers In	80	-	-	6,015	6,125	6,174	-	-	-
Appropriation of Fund Balance	-	-	11,200	-	-	14	-	-	-
Total Financial Sources	151,501	153,500	165,889	6,151	6,261	6,312	5,647	5,758	5,822
FINANCIAL USES:									
Salaries and Wages	72,694	74,000	74,287	2,884	2,885	2,872	127	72	134
Employee Benefits	43,870	43,500	44,960	1,560	1,510	1,485	90	128	147
Materials & Supplies	9,285	10,000	9,855	922	945	1,007	-	-	1
Direct Costs	13,760	14,500	15,024	359	377	394	6,373	5,250	5,540
Equipment/Rolling Stock	798	900	552	-	6	14	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Debt Service-Principal	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Transfers Out	15,821	16,900	17,118	487	531	530	-	-	-
Reserve for Financing	-	200	4,093	-	-	10	-	-	-
Total Financial Uses	156,228	160,000	165,889	6,212	6,254	6,312	6,590	5,450	5,822
Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses	(4,727)	(6,500)	-	(61)	7	-	(943)	308	-
Restricted Sales Tax	5,097	5,000	-	-	-	-	-	-	-
Beginning Fund Balance/Equity	33,321	33,691	32,191	123	62	69	(4,854)	(5,797)	(5,489)
Ending Fund Balance/Equity	\$ 33,691	\$ 32,191	\$ 32,191	\$ 62	\$ 69	\$ 69	\$ (5,797)	\$ (5,489)	\$ (5,489)

Sewer Rent Fund			Water Fund			Debt Service Fund			Total - All Funds		
2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Actual	Projected	Adopted	Actual	Projected	Adopted	Actual	Projected	Adopted	Actual	Projected	Adopted
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,549	\$ 107,000	\$ 107,388
555	-	-	182	-	-	163	161	159	8,586	8,187	7,735
2,571	2,775	2,629	14,062	15,000	15,322	-	-	-	41,655	43,759	45,133
-	-	-	2	12	5	-	-	-	5,646	7,012	7,122
-	-	-	-	-	-	-	7,543	-	8,514	15,843	8,375
21	10	10	30	21	21	46	13	-	3,717	2,997	2,933
5	8	6	14	30	13	-	1	-	188	170	114
-	-	-	-	-	-	12,450	11,228	11,472	18,545	17,353	17,646
-	-	-	-	-	-	-	-	1,620	-	-	12,834
3,152	2,793	2,645	14,290	15,063	15,361	12,659	18,946	13,251	193,400	202,321	209,280
482	482	481	2,311	2,295	2,304	-	-	-	78,498	79,734	80,078
470	502	537	1,631	1,730	1,799	-	-	-	47,621	47,370	48,928
73	151	149	6,222	7,550	8,143	-	-	-	16,502	18,646	19,155
180	227	224	1,187	938	952	-	6,670	-	21,859	27,962	22,134
3	83	400	13	50	59	-	-	-	814	1,039	1,025
-	50	500	-	-	-	-	-	-	-	50	500
720	740	769	1,023	1,160	1,310	-	-	-	1,743	1,900	2,079
-	-	-	-	-	-	7,261	8,748	9,072	7,261	8,748	9,072
48	48	53	510	748	814	4,087	4,139	4,179	4,645	4,935	5,046
-	-	-	-	-	-	-	-	-	16,308	17,431	17,648
-	-	40	-	-	145	-	-	-	-	200	4,288
1,976	2,283	3,153	12,897	14,471	15,526	11,348	19,557	13,251	195,251	208,015	209,953
1,176	510	(508)	1,393	592	(165)	1,311	(611)	-	(1,851)	(5,694)	(673)
-	-	-	-	-	-	-	-	-	5,097	5,000	-
8,264	9,440	9,950	24,251	25,644	26,236	3,168	4,479	3,022	64,273	67,519	65,979
\$ 9,440	\$ 9,950	\$ 9,442	\$ 25,644	\$ 26,236	\$ 26,071	\$ 4,479	\$ 3,868	\$ 3,022	\$ 67,519	\$ 66,825	\$ 65,306

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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."



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 31st and last fiscal year's actual revenues.

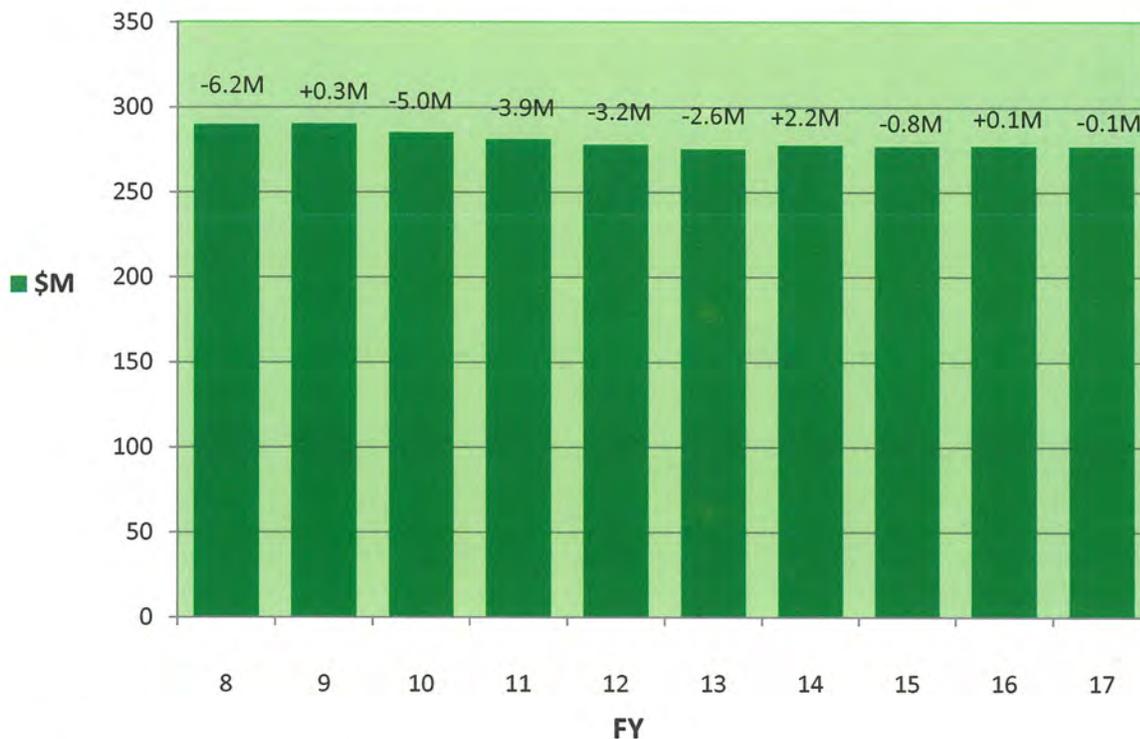
	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Adopted Budget
Property Taxes (Net)	\$ 57,150,220	\$ 58,667,463	\$ 58,878,400
Sales Tax - Unrestricted	45,875,331	46,200,000	45,100,000
Sales Tax - Restricted	5,097,259	-	-
Other Taxes	3,523,494	3,451,000	3,410,000
Intergovernmental	7,660,793	7,367,061	7,559,606
Charges for Services	19,505,273	19,439,133	21,275,055
Licenses and Permits	5,644,308	5,555,200	7,116,603
Fines & Forfeitures	8,513,654	8,446,700	8,374,900
Miscellaneous	3,547,873	2,900,901	2,974,731
	<u>156,518,205</u>	<u>152,027,458</u>	<u>154,689,295</u>
Operating Transfers In	79,924	-	-
Appropriated for Tax Stabilization	-	5,000,000	5,100,000
Appropriated for Open Space	-	125,000	100,000
Appropriated for Tax Certioraris	-	900,000	900,000
Assigned to Prior Yr. Encumbrance	-	1,730,339	-
Unassigned	-	5,000,000	5,100,000
	<u>\$ 156,598,129</u>	<u>\$ 164,782,797</u>	<u>\$ 165,889,295</u>

GENERAL FUND

Property Tax Levy: The assessed valuation of taxable properties in the City of White Plains on March 1, 2016 was \$276,928,690, a decrease of \$126,320 from 2015. The following schedule summarizes the changes from the 2015 roll:

	<u>Taxable Properties</u>	<u>Special Franchise</u>	<u>Total Taxable Roll</u>
FY 2015-2016 Taxable Roll	\$ 265,100,628	\$ 11,954,382	\$ 277,055,010
Assessments Added to Roll	3,821,870	450,942	4,272,812
Assessments Removed from Roll	(4,449,090)	-	(4,449,090)
Net Change to Partial Exemption	49,958	-	49,958
FY 2016-2017 TAXABLE ROLL	\$ 264,523,366	\$ 12,405,324	\$ 276,928,690
Net Change	\$ (577,262)	\$ 450,942	\$ (126,320)

ASSESSMENT ROLL - 10 YEAR HISTORY



The chart above shows the changes to the City's assessment roll over the last ten years. When compared to the 2015-2016 assessment roll, the City's assessment roll for 2016-2017 decreased by the same amount it increased in the prior year. The components of the year-to-year change are as follows: additional assessments of \$4.3 million, net change to partial exemptions of \$49,958, and assessments removed from the roll of \$4.4 million. At the current year City tax rate, the net decrease in the taxable roll translates to a loss in property tax revenue for 2016-2017 of \$25,357. The fiscal year 2016-2017 budget includes a property tax rate increase of 0.1% or \$0.21 per thousand of assessed value. For a residential home with a median assessment of \$13,600, City property taxes will

GENERAL FUND

be \$2,733, an increase of approximately \$3 annually. The adopted tax rate increase is significantly less than last year's increase of 2.4%. Revenue from payments in lieu of taxes (PILOT's) is budgeted at \$3.1 million in fiscal year 2016-2017, a net increase of \$178,140 or 6% over the 2015-2016 adopted budget. The following schedule summarizes the changes in the City's property tax levy, including PILOT's and prior year tax collections:

	<u>2014-2015</u> <u>Actual</u>	<u>2015-2016</u> <u>Budget</u>	<u>2016-2017</u> <u>Budget</u>
Property Tax Levy	\$53,776,646	\$55,616,023	\$55,648,820
Payments in Lieu of Taxes	3,127,820	2,873,440	3,051,580
Prior Year Collections	231,456	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	14,298	(22,000)	(22,000)
	<u>\$57,150,220</u>	<u>\$58,667,463</u>	<u>\$58,878,400</u>
Tax Rate	<u>\$196.14</u>	<u>\$200.74</u>	<u>\$200.95</u>

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

In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$565.67 per \$1,000 on July 1, 2016. This limit, when compared with the adopted tax rate of \$200.95, less allowable exclusions, leaves a potential taxing margin of \$407.48.

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%. Both of those authorizations will expire August 31, 2017. The FY 2016-2017 budget of \$45.1 million includes the full 2 1/4% rate. Not included in the adopted sales tax budget is the 1/4% increase approved effective June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The authorization for this tax also expires August 31, 2017. The 1.5% base sales tax rate is permanent and not subject to renewal.

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Sales Tax Receipts (in Millions) 10 Year History



Rate increased from 1.5% to 2% effective 9/1/93. Additional .25% increase added 6/1/08, bringing unrestricted rate to 2.25% subject to renewal every two years. FY 2016-2017 receipts are projected.

On June 1, 2010, the City began to receive sales tax receipts for its Tax Stabilization Account based on the authorization for a 1/4 % increase in the sales tax rate. As of June 30, 2015, there was \$5,388,264 in the Tax Stabilization Account which was not appropriated. As of March 31, 2016, an additional \$3.8 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, 2015 are available for appropriation in the City's 2016-2017 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2017-2018. Clearly, this account is an important resource for the City to maintain a reasonably stable tax levy.

The 2016-2017 fiscal year budget includes a sales tax estimate of \$45.1 million (27% 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 \$1,100,000 or 2.4 % over the current year. Like most other cities and communities in the state, a sluggish economy and falling gasoline prices have negatively impacted the City's sales tax revenue. 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 \$5.0 million.

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For the first nine months of fiscal year 2015-2016, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$34 million, compared to \$34.7 million for the same period in fiscal year 2014-2015. Sales tax receipts for the second quarter of the fiscal year were down 3.4% because of a \$353,000 prior period adjustment, and the decrease in receipts for the third quarter was 1.7%. The sales tax estimate in the budget is conservative in conformance with the City's fiscal performance goals. While the City's sales tax is an equitable way to fund the services needed in a retail, governing and business center, it must be recognized that it is a revenue source that is sensitive to economic fluctuations and is not always a source of new revenue to the City.

Other Tax-Related Sources: Revenue sources in this category include property tax interest and penalties (\$360,000), a decrease of 6%, and the utilities gross receipts tax budgeted at \$1,235,000, a decrease of 5%. The taxes levied for the Business Improvement District (B.I.D.) remain the same as the current year at \$665,000. The remaining source in this category is the hotel occupancy tax budgeted at \$1,150,000, an increase of 5%. However, this tax is also subject to authorization by the State and expires December 31, 2017.

Intergovernmental Revenues: Intergovernmental revenues in the FY 2016-2017 budget will increase to \$7.6 million, an increase of 3%. 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. There has been no increase in this amount for the last four years. Because of an overlap in fiscal years between the State and the City, it is difficult to make a more accurate projection of revenue from this source.

The second largest revenue source in Intergovernmental Revenues is the Mortgage Recording Tax, which is budgeted at \$1.7 million in fiscal year 2016-2017, an increase of \$150,000 or almost 10% over the current year's budget. Six month receipts totaled almost \$1.2 million for the period April 2015 through September 2015. Because residential sales have not increased consistently, this revenue source is budgeted conservatively in accordance with the City Charter.

All other intergovernmental revenue is budgeted at \$396,350, an increase of \$77,683 over the fiscal year 2015-2016 adopted budget. Community Development funding to various departments has increased by \$70,705.

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. That exercise was especially critical in the development of this year's budget because of the limitations imposed by the tax levy cap. Charges for Services in the FY 2016-2017 budget total \$21.3 million, an increase of 9% over the FY 2015-2016 adopted budget. The largest increases are in the Department of Parking where parking permits, which have not been raised in five years, will increase up to 10% depending on the type of permit. Fees for Recreation and Youth programs approved earlier this year are also reflected in the adopted budget. Revenue for Police contract services will increase to \$1.3 million or 46% over the FY 2015-2016 adopted budget.

Charges for services represent fees levied for a variety of City services including recreation and camp fees, vital statistic fees, towing, parking permits and fees, as well as charges to other funds and governmental entities. A charge to the Water Fund (\$700,000) for services provided by the General Fund continues to be included in this category, as well as a charge to the Sewer Rent Fund (\$120,000) for the same purpose. The charges in the latter category reflect the need for increased engineering services to comply with federal and state mandates.

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Licenses and Permits: Revenue from various types of licenses and permits is budgeted at \$7.1 million, an almost 30% increase over the FY 2015-2016 adopted budget. Receipts in this category last year totaled \$5.7 million and are projected at \$7.1 million during the current fiscal year. Revenues from the Building Department represent the largest component of this revenue category totaling \$3.9 million, or 55% of the total category. Building permits are budgeted at \$2.5 million in fiscal year 2016-2017, representing new 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 \$1 million. Of this amount, \$925,000 represents the City's share of monies expected from Cable Television Franchise Fees. Based on current agreements, Cable Television companies that operate within the City are required to remit 5% of their gross receipts to the City as part of their franchise agreement. These monies are then used by the City and its Cable TV Access Commission. Fees charged by Public Works for various permits, such as street openings, street obstructions and sidewalk cafes have been increased. Total Public Works revenue will increase by 28% to \$886,250. Public Safety has also increased its permits in such areas as fire inspection certificates, taxi and operators, cabaret, and hazard alarm registration.

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 2016-2017 is \$94,700, an increase of 3% 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 only a slight increase in this revenue source.

Fines and Forfeitures: Fines and forfeitures in the FY 2016-2017 adopted budget total \$8.4 million, a decrease of \$71,800 or 1% from the fiscal year 2015-2016 adopted budget. Major revenue sources within this category include off-street parking fines (\$7 million), fines and bail imposed through the City Court (\$1,050,000), overtime parking notices (\$172,700) and hazard alarm fines (\$150,000). Parking fines will decrease \$100,000.

Miscellaneous Revenues: Miscellaneous revenues are budgeted at \$2.9 million in fiscal year 2016-2017, an increase of 3% over the current year. The largest revenue sources in this category are the rental of City properties (\$820,475), the lease of parking spaces within the Longview garage (\$929,813) and the rental of a portion of Renaissance Park (\$105,000). Other sources of revenue within this category include the sale of rolling stock and other surplus property, certain insurance reimbursements, contributions and other miscellaneous sources.

Appropriation of Fund Balance: The City Charter states, "An amount not to exceed the undesignated fund balance as of the close of the preceding fiscal year may be appropriated for use in the (succeeding) budget year." The adopted budget for FY 2016-2017 includes an appropriation of \$5.1 million to balance the budget, an increase of \$0.1 million over the current year's adopted appropriation. An appropriation of \$900,000 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 is allocated towards the debt service on land acquired by the City. This allocation for FY 2016-2017 is \$100,000, an increase of \$25,000 over the current year's adopted budget. Finally, the adopted budget for FY 2016-2017 includes an appropriation of \$5.1 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2014-2015 receipts from the quarter percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 6.8% of the total general fund revenue budget, an increase of \$225,000 over the current year. 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 or total fund balance. The implementation of a Tax Stabilization Account (funded by a 1/4% increment in the sales

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tax rate) is an important component of maintaining that structural balance. However, care must be taken with this account as the cap on the property tax levy makes it more difficult for it to absorb annual deficits between revenues and expenditures.

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. Beginning in September of 2017, continuation of the City's current temporary authorization of its 1% sales tax rate, which provides over \$20 million annually, is a top priority for the City. Continuation of the local hotel occupancy tax which provides over \$1 million in revenue to the City is also important. 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. 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.

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2016-2017 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

Revenues:

	\$ 165,889,295
No Changes	
	\$ 165,889,295

Expenditures:

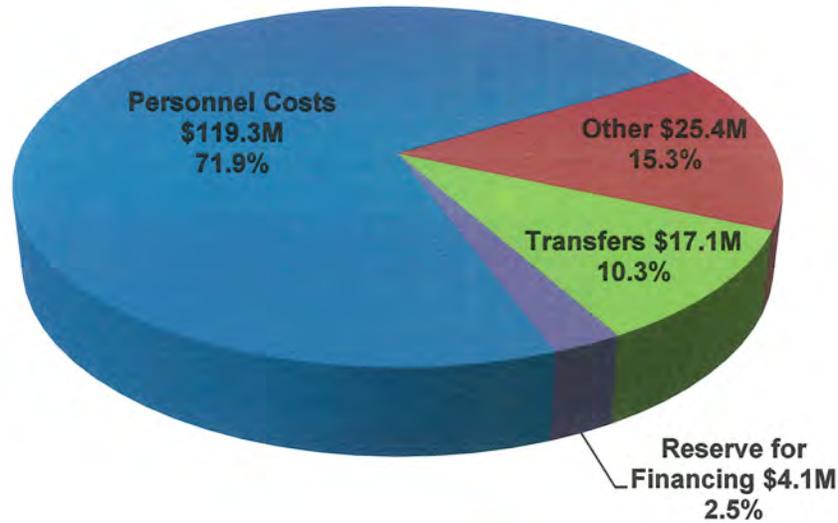
	\$ 165,889,295
Full-time Employee Adjustments (various departments net)	-168,179
Managerial/Confidential Salary Adjustments	39,613
General Fund Contribution to the Library Fund (salary adjustments)	3,871
Ambulance Contract Increase	131,445
Youth Bureau Equipment	-3,600
Youth Bureau Materials	600
Youth Bureau Direct Costs	3,000
Reserve for Financing	-6,750
Adopted Budget	\$ 165,889,295

OTHER FUNDS:

In the Debt Service and Sewer Rent Funds, there are no changes between the proposed and adopted budgets. In the Water and Self Insurance Fund budgets, there are increases to managerial/confidential salaries which are offset by a decrease in each Fund's Reserve for Financing. Managerial/confidential salary increases in the Library Fund are funded by an increased General Fund Contribution.

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MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2015 and last year's actual expenditures are shown below:

	2014-2015 Actual	2015-2016 Revised Budget	2016-2017 Budget
<u>EXPENDITURES:</u>			
Salaries & Wages	\$ 72,694,237	\$ 72,976,724	\$ 74,287,229
Employee Benefits	43,869,363	43,875,103	44,960,337
Materials & Supplies	9,285,148	10,574,144	9,855,472
Direct Costs	13,759,883	15,648,578	15,024,405
Equipment/Rolling Stock	798,251	964,893	551,558
Operating Transfers:			
Capital Projects Fund	50,000	50,000	-
Debt Service Fund	9,755,013	10,622,980	10,941,558
Library Fund	6,014,812	6,222,175	6,173,871
Other Funds	1,615	1,615	1,615
Reserve for Financing	-	3,846,585	4,093,250
Total Expenditures:	\$ 156,228,322	\$ 164,782,797	\$ 165,889,295

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Salaries & Wages: Based on currently approved pay plans, \$74.3 million is budgeted for salaries and wages, an increase of \$2.1 million or 2.9% from the FY 2015-2016 adopted budget. The FY 2016-2017 budget reflects positions filled as of May 17, 2016 and contracts in effect July 2015. Merit pay has been included in the Reserve for Financing. All City bargaining units except the Police Benevolent Association (PBA) are without a contract as of July 2015. Provision for those contracts is made in the Reserve for Financing; provision for the PBA contract is made in Salaries & Wages and Employee Benefits. Pursuant to City policy, the salaries and wages budget does not include funding for vacant full-time positions or positions which have not been approved for hiring. The budget also provides funding for part-time positions in accordance with the City's current hourly pay plan which was last increased in December of 2015 to reflect the increase in the minimum wage and increased allowances for civil service monitors. The budget for part-time salaries totals \$2.32 million in the adopted FY 2016-2017 budget, slightly less than the current year's adopted budget. Provision is made in part-time salaries for partial staffing of the City's new Education and Training Center which opened in December of 2015. The balance of the Center's staffing needs is provided by two grants.

There are 777 full-time positions funded in the General Fund out of an authorized total of 812 positions; the filled position total is the same as at FY 2015-2016 budget adoption. A total of 887 positions are authorized City-wide (of which 847 are filled) in the adopted budget. In the FY 2015-2016 adopted budget, 886 positions were authorized and 847 were filled. No provision has been made in the budget to fund any grant positions which may end as of June 30, 2016 or 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 Vacancy Release Committee which is comprised of the Budget Director, the Personnel Officer and the Chief of Staff. In order to provide maximum flexibility in meeting the City's short term staffing requirements, the budget ordinances continue to include authorization for the Budget Department to transfer full-time salary savings from the Position Control account to departmental overtime, part-time and temporary office help accounts provided the approval of the 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 almost 72% 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 2016-2017 budget total \$119.3 million without consideration for merit, cost of living increases for expired contracts or vacancies. Revenues from the sales and real property tax are expected to total \$104.0 million. Accordingly, the management of the City's work force through the Vacancy Release Committee 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. The City's management reviews staffing levels throughout the year, often on a weekly basis.

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The City-wide workforce of 887 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	100	11 %
Parking	100	11 %
Public Works	238	27 %
Public Safety	384	44 %
Community Services	<u>65</u>	<u>7 %</u>
	887	100 %

The adopted City-wide budget for salaries and wages includes funding for 847 positions or 95% of the authorized workforce for FY 2016-2017. The General Fund budget includes funding in salaries and wages for 777 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 adopted budget total \$45.0 million, an increase of approximately \$1 million or 2.2% over the current adopted budget. This category of expenditures consists of three major elements: social security, pension costs and health insurance. Social Security costs in the General Fund are budgeted at \$5.6 million in FY 2016-2017, an increase of 2.5%. The MTA payroll tax is also budgeted in this category at \$252,501, an increase of almost 3%.

Pension costs are projected at \$14.3 million in the adopted budget, a decrease of approximately \$0.5 million or 4% over the current adopted budget. Pension rates, which are set by the Office of the New York State Comptroller, have declined by a smaller amount than in previous years. It is anticipated that rates will increase slightly in the last three months of the fiscal year based on projections of the Office of the State Comptroller. The following chart provides a comparison of pension rates for 2014-2015 through 2016-2017 based on New York State's fiscal year:

<u>Pension Rates</u>	<u>04/01/14- 03/31/15 Actual</u>	<u>04/01/15- 03/31/16 Actual</u>	<u>04/01/16- 06/30/17 Budget</u>
<u>Police & Fire Retirement:</u>			
Tier 1	32.5%	29.9%	29.2%
Tier 2	27.3%	24.7%	24.1%
Tier 3	26.1%	24.4%	23.8%
Tier 5	22.0%	20.1%	19.5%
Tier 6	15.4%	14.4%	14.5%
<u>Employees Retirement System:</u>			
Tier 1	27.7%	24.7%	21.8%
Tier 2	25.3%	23.1%	19.8%
Tiers 3, 4	20.3%	18.8%	16.0%
Tier 5	16.6%	15.5%	13.1%
Tier 6	11.0%	10.6%	9.3%

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The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at approximately \$23.0 million in fiscal year 2016-2017, an increase of 6.3% from the adopted budget for FY 2015-2016. The New York State Health Insurance Program (NYSHIP) has raised premium rates 5.5% to 6.5 % over 2015. Retiree health insurance costs are included in these increases and are budgeted at \$9.2 million which is included in the total cost of health insurance.

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 increased 3.5%, while buyouts for retirees decreased by 2.5%.

Dental insurance premium payments are budgeted at \$442,307 based on the City's current number of eligible employees, which includes the CSEA, managerial/confidential and appointed officials. Based on the current CSEA agreement, the City will again pay \$1,240 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$119,836, based on the current number of eligible employees and the contracted rate for next year of \$346 per employee. The City also pays supplemental benefits and uniform maintenance in the amount of \$708,189. Also included in employee benefits are expenses related to education and training (\$47,210), tuition reimbursement (\$33,500) and work clothing, shoes and uniforms (\$355,816).

Materials & Supplies: Appropriations in this category of expense total \$9.9 million in the adopted budget, down almost 5% from the fiscal year 2015-2016 year adopted budget. The largest decreases occur in the cost of utilities (6.4% to \$4 million) and rolling stock operations (13.4% to \$1.4 million). Land and road maintenance appropriations remain at \$1.7 million in the adopted budget. The budget for building and facility operations remains at approximately \$1 million. Other major expenditures within the category of materials and supplies include office operations, traffic lighting operations and rentals.

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 \$15.0 million in the budget, an increase of 5.5% 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 direct costs are legal judgments and settlements for tax certiorari which will remain at \$1.8 million and the contribution to the Self Insurance Fund, up almost \$0.3 million or 5.7% to \$5.6 million. The Self Insurance Fund is operating at a loss and increased reserves are needed for both workers compensation and general liability costs. A detailed analysis of the Self Insurance Fund budget is contained later in this section. Other major components of Direct Costs include waste haulaway services (\$878,024), service contracts (\$888,731), ambulance contract (\$491,853), ticket collections (\$503,500) and credit card fees (\$441,500). The latter cost is up 13.6% over the current year's budget as more people are making a variety of payments to the City with credit cards. The budget for bus transportation will increase by 23.4% to \$95,095, because the City will need to bus its summer campers to City pools while the White Plains School District replaces the glass panes around the high school pool.

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Equipment: Included in this category is the acquisition of rolling stock and miscellaneous equipment. In the fiscal year 2016-2017 adopted budget, equipment purchases other than rolling stock are budgeted at \$232,558, a decrease of 13.9% from the current adopted budget. The expenditure category includes office, computer peripheral equipment, protective services equipment, parking meters, recreational, and any other equipment necessary to run City operations.

Rolling Stock: The City's Capital Improvement Program recommends the replacement of eleven vehicles with cash in FY 2016-2017, of which seven are police vehicles. Pursuant to the Program, \$319,000 has been included in the adopted budget in this category. Other vehicles to be replaced with cash in the General Fund include one in the Building Department, two in the Parking Department, and one in Public Works.

Reserve for Financing: Pursuant to the City's Fiscal Performance Goals, the Reserve for Financing includes an amount not to exceed one percent of the budget as a contingency for unknown expenses which might occur during the fiscal year. The Reserve for Financing in the FY 2016-2017 budget also includes an allowance for merit pay increases owed pursuant to the CSEA contract. An allowance is also made in the adopted budget to settle expired contracts. The total budget for the Reserve for Financing is \$4,093,250.

Transfer to Library Fund: The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$6,173,871, compared to \$6,185,000 in the FY 2015-2016 adopted budget. All Library contractual and merit increases are currently budgeted in the General Fund pending their approval. Once approved, these monies will be moved to the Library Fund and the budget will be increased accordingly. The transfer to the Library Fund, as adopted, is 3.7% of the City's total budget, approximately the same as this year. A more detailed analysis of the Library Fund Budget is contained later in this section.

Transfer to Capital Projects Fund: On February 2, 2016, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for FY 2016-2017 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 FY 2016-2017 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the adopted budget for FY 2016-2017. In addition to the \$319,000 cash funding for rolling stock replacement, the CIP recommends that the balance of rolling stock replacements in the General Fund (\$2.3 million) and all other capital projects related to the General Fund (\$7.5 million) be funded through debt issuance.

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Transfer to Debt Service: An appropriation for debt service in the amount of \$10.9 million is included in the General Fund budget as a contribution to make principal and interest payments (on tax-supported debt other than the Library) that are due in fiscal year 2016-2017, an increase of 3% or \$318,578 from the current fiscal year. In addition, there is an increase (\$47,500 or 3%) in the appropriation of debt service fund balance to meet current obligations in the new budget year. The increase is attributable chiefly to borrowing needed in previous years. As debt service fund balance is utilized and the state tax cap on the property tax levy continues, it will be increasingly difficult to fund all future debt contemplated in the CIP within the tax cap.

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

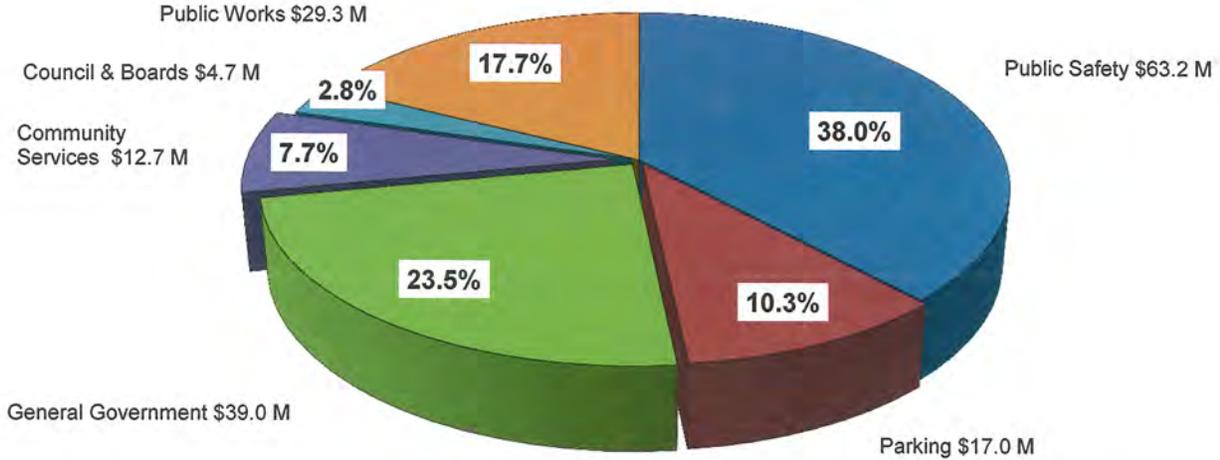
Expenditure Outlook: In the FY 2016-2017 adopted budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Opportunities to abolish positions will continue to be explored. The moderation in pension rates that began in April of 2015 may not continue beyond March 2017. As noted above, funding future debt service costs will be a challenge.

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 as well as increased demand for services driven by expansion of the White Plains population - both resident and non-resident. An example is the opening of an Education and Training Center this year. In response to these pressures, the City will need to continue to look at duplication of services, new technologies and other approaches to improve efficiency.

In the current economic environment, controlling expenditures is of critical importance. The fiscal year 2016-2017 financial plan includes a baseline budget with limited growth and the continuation of hiring restrictions.

GENERAL FUND EXPENDITURES BY DEPARTMENT

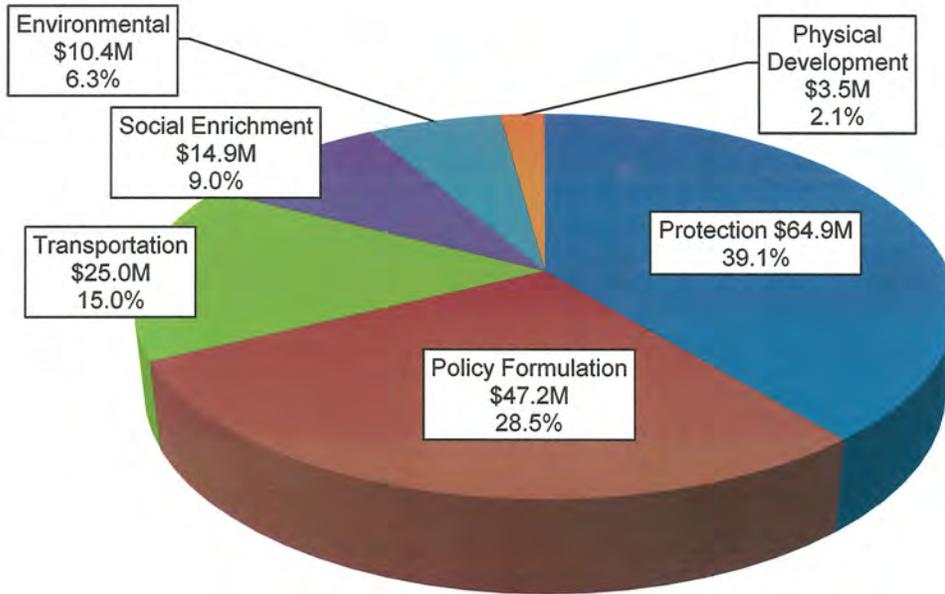


Department	2016-2017 Budget	Percent of Total	Department	2016-2017 Budget	Percent of Total
Council & Boards:			Public Works:		
Council*	\$4,502,049	2.71%	Bureau of Admin.	1,460,913	0.88%
City Court	25,625	0.02%	Bureau of Engineering	2,593,225	1.56%
Board of Assessment Review	18,877	0.01%	Bureau of Bldg. Mntce.	3,692,616	2.23%
Board of Ethics	300	0.00%	Bureau of Garage & Shop	2,207,753	1.33%
Zoning Board of Appeals	105,002	0.06%	Bureau of Storm Water	140,040	0.08%
Real Estate Committee	5,000	0.00%	Bureau of Highways & Grounds	11,832,296	7.13%
White Plains Housing Authority	12,120	0.01%	Bureau of Sanitation	7,396,679	4.46%
	<u>4,668,973</u>	<u>2.81%</u>		<u>29,323,522</u>	<u>17.68%</u>
General Government:			Public Safety:		
Office of the Mayor	831,359	0.50%	Public Safety Admin.	1,695,099	1.02%
City Clerk Office	690,000	0.42%	Fire Department	25,258,047	15.23%
Law Department	2,642,573	1.59%	Police Department	36,193,158	21.82%
Assessor Office	654,602	0.39%		<u>63,146,304</u>	<u>38.07%</u>
Finance Department	27,172,763	16.38%	Community Services:		
Budget Department	382,366	0.23%	G/F Contribution to Library	6,173,871	3.72%
Information Technology	1,389,963	0.84%	Recreation & Parks	3,780,893	2.28%
Purchase Department	599,547	0.36%	Youth Bureau	2,744,051	1.65%
Planning Department	1,008,761	0.61%		<u>12,698,815</u>	<u>7.65%</u>
Building Department	2,833,468	1.71%	Total Expenditures	<u>\$165,889,295</u>	<u>100.00%</u>
Personnel Department	836,520	0.50%			
	<u>39,041,922</u>	<u>23.53%</u>			
Parking:					
General Operations	8,533,093	5.14%			
Garages	2,764,434	1.67%			
Lots	226,590	0.14%			
Enforcement	2,663,573	1.61%			
Enforcement - City Center	332,774	0.20%			
Violations	1,116,808	0.67%			
Traffic Operations	1,372,487	0.83%			
	<u>17,009,759</u>	<u>10.25%</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 2015-2016</u>	<u>Adopted 2016-2017</u>	<u>Percent Change</u>
Policy Formulation and Administration			
City Wide Expenses*	\$ 24,643,377	\$ 26,052,679	5.7%
Other	22,631,987	21,177,269	(6.4)%
Protection of Persons & Property	63,420,969	64,868,503	2.3%
Environmental Protection	10,545,368	10,370,187	(1.7)%
Transportation	25,180,314	25,018,318	(0.6)%
Social Enrichment Opportunities	15,013,001	14,861,477	(1.0)%
Physical Resource Development	3,347,781	3,540,862	5.8%
Total Expenditures:	\$ 164,782,797	\$ 165,889,295	0.7%

* 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) Expenditure	Tax Stabilization Account	Fund Balance
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
2012-13	150,370,315	150,284,016	86,299	4,991,398	32,383,344
2013-14	153,503,679	157,751,384	(4,247,705)	5,185,617	33,321,256
2014-15	151,500,870	156,228,322	(4,727,452)	5,097,259	33,691,063

Expenditures: The foregoing schedule shows the impact of the City's comprehensive plan to rebuild its fund balance and restore fiscal stability beginning in 2010. 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 stabilize or reduce expenditures. The impact of extensive lay-offs and other cost reduction measures by the City continue to be reflected in the expenditure column. No contractual increases were given in fiscal years 2011 and 2012. 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 FY 2012-2013, expenditures increased by 5% driven by 2% contractual increases and double digit increases in pension costs and debt service. Expenditures increased 5% at the end of FY 2013-2014, principally because of the double digit percentage increase in pension rates, a 2% salary settlement, growing debt service costs and the payment of \$1.9 million to eliminate future pension amortization costs incurred in 2005 through 2007. Expenditures as of June 2015 decreased slightly (1%) to \$156.2 million. As of July 2015, one union has a contract in which it made significant changes in its pay grades for new employees. These changes resulted in significant savings to the City which resulted in a contract with 2%, 2.25% and 2.5% raises. Four unions remain without a contract. Any settlements must include comparable savings to those provided by the settled contract to result in similar cost of living adjustments. Expenditure growth for FY 2015-2016 is projected to increase because of salary settlements. Expenditure growth for FY 2016-2017 is forecast at 1.4%. Components of the growth include potential contractual salary increases, an increase in employee benefits and increased debt service.

Revenues: The General Fund's two major sources of revenue, the property tax and related items and sales tax, are included in the FY 2016-2017 budget at \$62.3 million and \$45.1 million, respectively. Property tax rates generally increase to fund losses in assessed value and expenditure growth not funded through an increase in sales tax receipts and other revenue sources.

The property tax levy 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. Assessed value decreased slightly (\$126,320) in FY 2016-2017. For the past ten years, the assessment roll has decreased by a total of \$13 million. Until new projects currently approved and/or under consideration by the City are actually constructed, it is anticipated that there will be no substantial growth in the assessment roll.

GENERAL FUND

This year, the City (and all other local taxing jurisdictions) is again required to comply with, or override by a super majority, a state-imposed cap on its property tax levy. This year the cap is based on 0.12% inflation growth. The property tax levy will increase by \$32,797 and is within the cap by \$13,758; the levy 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 City's sales tax is another significant source of income representing approximately 27.2% 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 percent every two years. Sales tax receipts decreased in fiscal years 2011-2012 and 2012-2013, but increased by 3.9% in fiscal year 2013-2014 before decreasing again (1.7%) in FY 2014-2015. The projection for the current year's adopted budget is a decrease of approximately \$0.8 million dollars to \$45.1 million or \$1.1 million less than the adopted budget for the current year. For the 2016-2017 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. Future sales tax revenue is projected to increase by 2% per year as additional residential and retail opportunities are added in the City. Without a higher growth rate, it will become increasingly difficult to maintain service levels within the property tax cap and avoid continuing the use of larger amounts of fund balance.

The next largest source of operating revenue to the City in the General Fund is raised by Charges for Services in the Parking Department to finance the construction, maintenance and operation of the City's extensive parking system which serves residents and non-residents. In FY 2016-17, the budget in this category totals \$15.9 million, an increase of 8%. The increase includes an increase in parking permit fees which were last raised five years ago. The City will continue to periodically evaluate its parking fees in order to ensure that the ongoing and future needs of its parking system will be met. Total Charges for Services (including parking) increased by 9% to \$21.3 million, with fee increases in Public Safety, Public Works, Recreation and Parks and the Youth Bureau. 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.

State aid is projected to remain the same at \$5.5 million. There has been no increase in state aid for municipalities in several years in spite of increases in aid to school districts that also operate under a tax levy cap. Several other major categories of revenue, such as mortgage tax and building permits, are projected to fluctuate with changes in economic activity. Mortgage tax receipts are budgeted to increase by 10% (to \$1.7 million) over the current year's adopted budget, while building permits and related fees are projected to increase by over 27% this year and next year. Interest income is no longer a significant source of funds to the City and is not expected to be in the near future.

The long-term outlook for revenue growth is dependent on economic development which will bring in new property and sales taxes and potentially increased parking fees.

Fund Balance: The total appropriation of fund balance in the fiscal year 2016-2017 General Fund budget has increased from \$10.975 million to \$11.2 million, primarily because of the unreasonable cap on the property tax levy and the decrease in sales tax receipts. The appropriation of uncommitted fund balance will increase to \$5.1 million. An increased appropriation of \$5.1 million from the Tax Stabilization Account is also part of the adopted budget. Other fund balance appropriations in FY 2016-2017 include \$100,000 from the recreation and open space reserve, and \$900,000 from the tax certiorari reserve. Without these increases, it would not be possible to adopt a budget within the mandated tax levy cap without a reduction in City services.

GENERAL FUND

In the last fiscal year, expenditures exceeded revenues by \$4.7 million before the addition of restricted sales tax to fund balance. It is likely that expenditures will also exceed revenues in the current fiscal year resulting in a decrease in fund balance.

The following forecasts are not absolutes, but are provided to stimulate a constructive discussion of the City's overall economic position. The amounts in the Forecast 2016-17 column, on this page, and the amounts in the General Fund FY 2016-17 Adopted column, on page 20, may not always be the same.

	Actual 2014-15	Forecast 2015-16	Forecast 2016-17
Revenues & Other Sources			
Property Tax Levy (net)	\$ 57.2	\$ 58.4	\$ 58.7
Sales Tax - Unrestricted	45.9	45.1	46.0
Other Tax Related Items	3.5	3.5	3.6
Intergovernmental	7.7	8.0	7.6
Charges for Services	19.5	20.2	21.0
Licenses Permits	5.6	7.0	7.1
Fines & Forfeitures	8.5	8.3	8.5
All Other	3.6	3.0	3.0
	<u>151.5</u>	<u>153.5</u>	<u>155.5</u>
Expenditures & Other Uses:			
Salaries & Wages	72.7	74.0	74.3
Employee Benefits	43.9	43.5	45.0
Materials & Supplies	9.3	10.0	9.9
Direct Costs	13.7	14.5	14.7
Equipment/Rolling Stock	0.8	0.9	0.6
Reserve for Financing	0.0	0.2	0.5
Interfund Transfers:			
Library Fund	6.0	6.1	6.2
Debt Service Fund	9.7	10.6	10.9
Capital Projects Fund	0.1	0.2	0.1
	<u>156.2</u>	<u>160.0</u>	<u>162.2</u>
Total Revenues Over (Under) Expenditures	(4.7)	(6.5)	(6.7)
Restricted Sales Tax	5.1	5.0	5.1
Beginning Fund Balance	33.3	33.7	32.2
Ending Fund Balance	<u>\$ 33.7</u>	<u>\$ 32.2</u>	<u>\$ 30.6</u>
Components of Ending Fund Balance:			
Non-spendable(inventory/ prepaid expenditures/receivables)	\$ 2.0	\$ 2.0	\$ 2.0
Assigned to purchases on order	1.0	1.2	1.3
Assigned to tax certiorari	5.4	5.4	5.4
Assigned to subsequent year's expenditure	11.0	11.2	11.5
Assigned to WP Housing Authority	0.8	0.0	0.0
Committed for open space	0.7	0.6	0.3
Restricted for tax stabilization	5.4	5.0	5.1
Unassigned	7.4	6.8	5.0
Total Components of Ending Fund Balance	<u>\$ 33.7</u>	<u>\$ 32.2</u>	<u>\$ 30.6</u>

GENERAL FUND

SUMMARY BUDGET COMPARISONS

	2014-15 Actual*	2015-16		Adopted 2016-17 Budget
		Revised Budget 12/31/2015	Year to Date Actual 12/31/2015	
REVENUES:				
Property Taxes	\$ 57,135,922	\$ 58,689,463	\$ 57,592,960	\$ 58,900,400
Allowance for Uncollected Taxes	14,298	(22,000)	-	(22,000)
Net Tax Contribution	57,150,220	58,667,463	57,592,960	58,878,400
Sales Tax - Unrestricted	45,875,331	46,200,000	22,588,614	45,100,000
Sales Tax - Restricted	5,097,259	-	2,509,846	-
Hotel Occupancy Tax	1,130,272	1,100,000	536,242	1,150,000
Tax Related Items (Other than Levy)	2,393,222	2,351,000	1,301,882	2,260,000
Intergovernmental:				
Federal	327,181	74,938	103,239	74,900
State	5,662,792	5,661,428	1,039,985	5,629,306
County	1,670,820	1,630,695	1,261,296	1,855,400
Charges for Services	19,505,273	19,439,133	12,354,585	21,275,055
Licenses & Permits	5,644,308	5,555,200	3,828,854	7,116,603
Fines & Forfeitures	8,513,654	8,446,700	4,145,921	8,374,900
Miscellaneous	3,418,472	2,808,676	1,359,587	2,880,031
Interest	129,401	92,225	51,451	94,700
Operating Transfers-				
Capital Projects Fund	79,924	-	-	-
Total Revenues	156,598,129	152,027,458	108,674,462	154,689,295
Fund Balance:				
Restricted for Tax Stabilization	-	5,000,000	-	5,100,000
Committed to Open Space/Recreation	-	125,000	-	100,000
Committed to Tax Certs	-	900,000	-	900,000
Assigned for Pr. Yr. Enc.	-	1,730,339	-	-
Unassigned	-	5,000,000	-	5,100,000
Total Funds Available	\$ 156,598,129	\$ 164,782,797	\$ 108,674,462	\$ 165,889,295
EXPENDITURES:				
Salaries & Wages	\$ 72,694,237	\$ 72,976,724	\$ 37,029,412	\$ 74,287,229
Employee Benefits	43,869,363	43,875,103	22,071,053	44,960,337
Materials & Supplies	9,285,148	10,574,144	4,198,084	9,855,472
Direct Costs	13,759,883	15,648,578	11,103,732	15,024,405
Equipment/Rolling Stock	798,251	964,893	486,778	551,558
Operating Transfers:				
Capital Projects Fund	50,000	50,000	-	-
Debt Service Fund	9,755,013	10,622,980	3,331,943	10,941,558
Library Fund	6,014,812	6,222,175	2,763,792	6,173,871
Other Funds	1,615	1,615	810	1,615
Reserve for Financing	-	3,846,585	-	4,093,250
Total Expenditures	\$ 156,228,322	\$ 164,782,797	\$ 80,985,604	\$ 165,889,295
ASSESSED VALUATION	\$ 276,979,095	\$ 277,055,010		\$ 276,928,690
PROPERTY TAX RATE	\$196.14	\$200.74		\$200.95

* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2014 - June 30, 2015

**GENERAL FUND
BUDGET SCHEDULES**

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

REVENUES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Taxes & Related Items:					
Property Tax Levy	\$ 53,776,646	\$ 55,616,023	\$ 55,560,735	\$ 55,648,820	0%
Prior Year Property Tax Collections	231,456	200,000	(2,866)	200,000	0%
Payments in Lieu of Taxes	3,127,820	2,873,440	2,035,091	3,051,580	6%
Allowance for Uncollected Taxes	14,298	(22,000)	-	(22,000)	0%
Property Tax Interest-Penalty	335,686	385,000	113,622	360,000	-6%
BID Assessments	665,009	665,000	645,562	665,000	0%
Sales & Use Tax - Unrestricted	45,875,331	46,200,000	22,588,614	45,100,000	-2%
Sales & Use Tax - Restricted	5,097,259	-	2,509,846	-	0%
Hotel Occupancy Tax	1,130,272	1,100,000	536,242	1,150,000	5%
Utility Gross Receipts	1,392,527	1,301,000	542,698	1,235,000	-5%
Total Taxes & Related Items	<u>111,646,304</u>	<u>108,318,463</u>	<u>84,529,544</u>	<u>107,388,400</u>	<u>-1%</u>
Intergovernmental:					
Federal:					
Emergency Management Assistance	208,639	-	73,270	-	0%
Senior Citizens T-IIIB	28,636	18,738	9,369	18,700	0%
Dept. of Justice Vest Partnership	13,814	15,000	-	15,000	0%
Nutrition Title-IIIC	53,367	41,200	20,600	41,200	0%
Other	22,725	-	-	-	0%
Total Federal	<u>327,181</u>	<u>74,938</u>	<u>103,239</u>	<u>74,900</u>	<u>0%</u>
State:					
AIM	5,463,256	5,463,256	952,802	5,463,256	0%
Mental Health	46,415	53,000	17,000	53,000	0%
Youth Program	29,309	29,736	-	29,000	-2%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
NYS Unified Court System	46,329	45,000	45,000	46,000	2%
NYS Criminal Justice Service	24,192	-	-	-	0%
NYS Power Authority Grant	-	10,000	-	-	-100%
Other	25,241	32,386	11,158	10,000	-69%
Total State	<u>5,662,792</u>	<u>5,661,428</u>	<u>1,039,985</u>	<u>5,629,306</u>	<u>0%</u>
County and Local Support:					
Mortgage Tax	1,604,552	1,550,000	1,198,392	1,700,000	10%
Stop DWI/SEAS Program	5,570	-	2,165	-	0%
Community Development	50,295	80,695	41,970	121,000	50%
Other	10,403	-	18,769	34,400	100%
Total County	<u>1,670,820</u>	<u>1,630,695</u>	<u>1,261,296</u>	<u>1,855,400</u>	<u>14%</u>
Total Intergovernmental	<u>7,660,793</u>	<u>7,367,061</u>	<u>2,404,520</u>	<u>7,559,606</u>	<u>3%</u>
Charges for Services:					
General:					
Building Code Enforcement Fees	98,990	59,200	47,237	70,320	19%
Civil Service Exam Fees	8,137	88,625	110,363	25,750	-71%
Community Development	24,041	24,915	29,795	34,888	40%
Sewer Fund	112,200	112,200	112,200	120,000	7%
Water Fund	654,840	654,840	654,840	700,000	7%
White Plains URA	18,217	10,250	5,507	10,250	0%
WP School District	60,000	60,000	60,000	60,000	0%
Other	5,390	5,385	4,097	5,393	0%
Total General	<u>981,815</u>	<u>1,015,415</u>	<u>1,024,039</u>	<u>1,026,601</u>	<u>1%</u>

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

REVENUES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Charges for Services (cont'd):					
Departmental:					
City Clerk	107,816	105,500	56,225	108,500	3%
Parking Department	14,764,716	14,690,998	8,954,284	15,878,174	8%
Public Safety	1,542,110	1,440,775	1,035,325	1,871,610	30%
Public Works	271,501	180,681	15,918	288,470	60%
Recreation & Parks	1,132,063	1,338,149	889,653	1,363,700	2%
Youth Services	705,252	667,615	379,141	738,000	11%
Total Departmental	<u>18,523,458</u>	<u>18,423,718</u>	<u>11,330,546</u>	<u>20,248,454</u>	<u>10%</u>
Total Charges for Services	<u>19,505,273</u>	<u>19,439,133</u>	<u>12,354,585</u>	<u>21,275,055</u>	<u>9%</u>
Licenses and Permits:					
Building Department	2,912,862	3,074,652	2,125,365	3,917,850	27%
City Clerk	18,847	18,200	8,199	17,405	-4%
City Franchise Fees	862,107	826,468	462,074	1,010,593	22%
Office of Mayor	-	20,000	33,500	35,000	75%
Planning	6,250	3,500	2,250	3,500	0%
Public Safety	923,294	916,680	836,566	1,243,805	36%
Public Works	918,748	693,500	360,900	886,250	28%
Recreation & Parks	2,200	2,200	-	2,200	0%
Total Licenses and Permits	<u>5,644,308</u>	<u>5,555,200</u>	<u>3,828,854</u>	<u>7,116,603</u>	<u>28%</u>
Fines & Forfeitures:					
Alarm Ordinance	120,325	150,000	57,525	150,000	0%
Fines & Bail Court	991,277	1,000,000	562,445	1,050,000	5%
Forfeited Deposits	13,540	2,200	550	2,200	0%
Overtime Parking Notices	188,164	194,500	80,000	172,700	-11%
Parking Fines	7,200,348	7,100,000	3,445,401	7,000,000	-1%
Total Fines & Forfeitures	<u>8,513,654</u>	<u>8,446,700</u>	<u>4,145,921</u>	<u>8,374,900</u>	<u>-1%</u>
Miscellaneous:					
Sale of Property	426,819	146,300	95,555	157,400	8%
Insurance Recovery	91,976	104,000	36,476	90,500	-13%
Contributions	63,518	35,100	9,133	28,100	-20%
Tenant Emergency Protection	41,250	43,000	43,000	54,440	27%
Rents - Commissions	1,847,181	1,880,192	726,787	1,920,086	2%
Senior Citizens	60,674	74,000	41,325	60,500	-18%
Other	887,054	526,084	407,311	569,005	8%
Total Miscellaneous	<u>3,418,472</u>	<u>2,808,676</u>	<u>1,359,587</u>	<u>2,880,031</u>	<u>3%</u>
Interest	<u>129,401</u>	<u>92,225</u>	<u>51,451</u>	<u>94,700</u>	<u>3%</u>
Transfer From-					
Capital Projects Fund	<u>79,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Appropriation of Fund Balance:					
Prior Year Encumbrances	-	1,730,339	-	-	-100%
Apprtd. Open Space Reserve	-	125,000	-	100,000	-20%
Apprtd. Tax Certiorari Reserve	-	900,000	-	900,000	0%
Apprtd. Tax Stabilization Reserve	-	5,000,000	-	5,100,000	2%
Apprtd. Fund Balance	-	5,000,000	-	5,100,000	2%
Total Appropriation of Fund Balance	<u>-</u>	<u>12,755,339</u>	<u>-</u>	<u>11,200,000</u>	<u>-12%</u>
Total Revenues	<u>\$ 156,598,129</u>	<u>\$ 164,782,797</u>	<u>\$ 108,674,462</u>	<u>\$ 165,889,295</u>	<u>1%</u>

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Salaries and Wages:					
Elected	\$ 370,126	\$ 372,326	\$ 189,005	\$ 372,326	0%
Appointed	3,639,577	3,678,549	1,819,406	3,946,243	7%
Managerial/Confidential	2,585,057	2,827,343	1,322,772	2,641,197	-7%
CSEA	20,707,461	20,761,052	10,488,247	21,094,108	2%
Police	19,860,783	20,374,253	10,221,163	20,909,725	3%
Fire	15,046,088	14,882,513	7,520,148	15,095,353	1%
Sanitation	3,816,823	3,777,503	1,944,169	3,823,807	1%
Overtime:					
Managerial/Confidential	35,830	22,218	7,296	21,124	-5%
CSEA	1,438,757	1,007,200	397,963	1,010,676	0%
Police	1,786,095	1,840,133	980,692	1,820,000	-1%
Fire	811,569	701,000	645,872	865,000	23%
Sanitation	163,483	156,296	51,435	169,236	8%
Other:					
P/T & Seasonal	2,072,595	2,343,752	1,327,880	2,320,894	-1%
207-A & Pensioner Payments	359,993	232,586	113,364	197,540	-15%
Total Salaries & Wages	<u>72,694,237</u>	<u>72,976,724</u>	<u>37,029,412</u>	<u>74,287,229</u>	<u>2%</u>
Employee Benefits:					
Social Security	5,408,862	5,511,198	2,584,172	5,588,108	1%
MTA Payroll Tax	246,467	248,122	126,805	252,501	2%
Pension System:					
NYS Employee System	6,237,487	5,885,421	2,923,265	5,068,115	-14%
NYS Police & Fire System	9,701,921	9,045,675	4,599,722	9,179,282	1%
Insurances:					
Health Insurances:					
Active Employees	12,053,962	12,366,078	6,020,299	13,356,724	8%
Active Employees Buyout	458,519	485,000	420,733	502,090	4%
Retired Employees	7,814,969	8,175,000	4,345,236	8,952,895	10%
Retired Employees Buyout	221,612	232,000	223,407	226,300	-2%
Dental Insurance	431,466	431,578	212,219	442,307	2%
Optical Insurance	119,432	119,891	58,560	119,836	0%
Group Life Insurance	55,685	57,919	26,646	58,080	0%
Professional Development	118,815	150,569	50,278	149,994	0%
Clothing & Uniforms	484,851	659,711	222,783	533,961	-19%
Supplemental Benefits:					
Employee Assistance Program	14,780	15,590	7,280	14,560	-7%
Police	248,416	231,600	125,816	260,154	12%
Fire	173,355	179,247	84,623	174,926	-2%
Sanitation	78,764	80,504	39,209	80,504	0%
Total Employee Benefits	<u>43,869,363</u>	<u>43,875,103</u>	<u>22,071,053</u>	<u>44,960,337</u>	<u>2%</u>
Total Personnel Costs	<u>116,563,600</u>	<u>116,851,827</u>	<u>59,100,465</u>	<u>119,247,566</u>	<u>2%</u>

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Materials and Supplies:					
Office Operations:					
Office Supplies	142,286	158,864	64,700	151,220	-5%
Advertising	23,798	20,668	10,763	19,998	-3%
Printing	141,132	121,145	28,713	119,295	-2%
Postage	136,211	160,114	63,459	159,480	0%
Books-Subscriptions	61,835	71,504	23,168	66,198	-7%
Program Supplies	200,945	231,743	143,436	204,450	-12%
Office Equipment Maintenance	190,761	219,559	201,477	251,709	15%
Software	8,983	8,895	504	8,495	-4%
Total Office Operations	905,951	992,492	536,220	980,845	-1%
Land & Road Maintenance:					
Street Resurfacing	222,699	180,000	5,497	175,000	-3%
Asphalt Materials	181,262	450,000	138,203	400,000	-11%
Salt/Sand	751,566	635,225	241,213	593,360	-7%
Street & Sidewalk Maint.	2,982	3,000	-	3,000	0%
Land Maintenance	269,259	314,116	109,108	289,745	-8%
Tree Removal/Replacement	138,676	78,060	84,809	114,160	46%
Other	70,842	73,913	45,017	132,000	79%
Total Land & Road Maintenance	1,637,286	1,734,314	623,847	1,707,265	-2%
Traffic Lighting Operations:					
Street Lighting	26,775	27,600	-	27,600	0%
Lamps & Poles	62,648	47,400	19,677	47,400	0%
Signs & Signals	4,169	6,000	1,490	6,000	0%
Traffic Supplies	91,710	94,570	44,162	92,000	-3%
Total Traffic Lighting Operations	185,302	175,570	65,329	173,000	-1%
Building & Facility Operations:					
Fuel Oil	3,560	8,100	1,083	3,800	-53%
Building Facility Maintenance	511,816	403,422	110,487	364,660	-10%
Maintenance Supplies	239,425	264,708	124,486	277,500	5%
Radio Communications	19,555	20,000	6,140	20,000	0%
HVAC - Plumbing - Electrical	154,276	87,000	58,956	117,750	35%
Parking Meter Maintenance/Parts	25,961	101,834	205,803	72,000	-29%
Emergency Repairs	15,207	42,000	4,739	35,500	-15%
Other	74,660	82,800	78,966	82,000	-1%
Total Building & Facility Operations	1,044,460	1,009,864	590,660	973,210	-4%
Rolling Stock Operations:					
Fuel	578,717	774,574	211,432	546,335	-29%
Fire & Police Supplies	32,490	40,670	12,881	39,800	-2%
Tire & Chains	26,827	31,750	14,654	31,400	-1%
Repairs & Maintenance	762,229	779,723	350,078	779,912	0%
Other	11,643	13,200	4,053	13,200	0%
Total Rolling Stock Operations	1,411,906	1,639,917	593,098	1,410,647	-14%
Utilities:					
Electricity	3,032,896	3,616,153	1,195,904	3,348,527	-7%
Telephone/Data Lines	196,786	200,184	78,992	200,210	0%
Gas	260,032	366,758	27,161	339,541	-7%
Water	94,697	116,260	67,331	134,961	16%
Total Utilities	3,584,411	4,299,355	1,369,388	4,023,239	-6%

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Materials & Supplies (cont'd)					
Rentals:					
Property - Space	182,602	186,800	86,579	185,402	-1%
Software	258,119	438,690	300,622	304,390	-31%
Equipment	75,111	97,142	32,341	97,474	0%
Total Rentals	515,832	722,632	419,542	587,266	-19%
Total Materials & Supplies	9,285,148	10,574,144	4,198,084	9,855,472	-7%
Direct Costs:					
Contractual Services:					
Ambulance Service Contract	360,408	360,408	180,204	494,853	37%
Consultants	170,250	624,729	469,521	350,500	-44%
Financial & Auditing	90,352	92,500	93,318	97,431	5%
Public Stenographer	11,146	30,000	10,642	35,000	17%
Athletic Officials	78,409	90,500	36,207	89,000	-2%
Civil Service Exam Admin.	34,523	45,880	20,917	45,880	0%
Service Contracts	730,525	824,728	547,689	888,731	8%
Bus Transportation	77,868	75,129	59,599	92,095	23%
Waste Disposal Haulaway	811,276	844,212	362,954	878,024	4%
Labor Counsel	75,776	250,000	200,000	250,000	0%
Program Services	1,352,476	1,654,615	1,113,172	958,494	-42%
Network Support - Internet Access	148,621	157,175	126,130	165,575	5%
Humane Society	44,892	44,892	22,446	44,892	0%
Ticket Collections	517,317	518,500	201,655	503,500	-3%
Arbitration & Hearing Officers	23,279	75,700	4,170	75,700	0%
Meals	53,363	61,000	21,843	59,000	-3%
Towing	72,769	65,000	23,333	67,500	4%
Armory Contract Charges	264,000	264,000	154,000	264,000	0%
Credit Card Fees	403,722	388,500	174,888	441,500	14%
Miscellaneous	57,167	67,325	24,642	54,895	-18%
Insurances:					
Contribution to Self Ins. Fund	5,175,000	5,405,777	5,405,777	5,580,794	3%
Other Insurance Premiums	101,017	107,278	83,975	107,000	0%
Legal Judgments - Settlements	1,642,593	1,800,000	672,181	1,800,000	0%
Taxes	361,002	435,000	-	435,000	0%
BID Services	645,570	665,000	660,356	665,000	0%
Rent Abatements (ETPA)	35,935	45,000	16,380	67,080	49%
NYS Admin. Charges (ETPA)	27,500	28,000	28,000	27,500	-2%
Procedural Review Tax Assess.	55,000	241,500	146,500	95,000	-61%
Community Activities	88,552	120,650	63,352	127,650	6%
Slater Center Support	220,000	220,000	165,000	220,000	0%
Crime Control Planning	14,043	15,000	10,181	20,000	33%
Other	15,532	30,580	4,700	22,811	-25%
Total Direct Costs	13,759,883	15,648,578	11,103,732	15,024,405	-4%

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Equipment:					
Rolling Stock	510,524	406,000	130,118	319,000	-21%
Office Equipment	88,599	128,679	67,718	90,000	-30%
Machinery & Tools	28,612	43,617	19,912	27,858	-36%
Building Facility Enhancements	2,513	21,927	10,336	9,400	-57%
Protective Services Equipment	98,398	54,709	23,527	40,000	-27%
Fire Station Furnishings	5,870	6,000	1,660	4,000	-33%
Mobile Radios	1,388	6,975	2,495	6,000	-14%
Security Equipment	18,277	5,000	-	5,000	0%
Parking Meters	-	252,416	204,323	30,000	-88%
Traffic Control Equipment	33,458	34,000	26,563	-	-100%
Other Equipment	10,612	5,570	126	20,300	264%
Total Equipment	798,251	964,893	486,778	551,558	-43%
Other Financial Uses:					
Transfer To:					
Library Fund	6,014,812	6,222,175	2,763,792	6,173,871	-1%
Debt Service Fund	9,755,013	10,622,980	3,331,943	10,941,558	3%
Capital Projects Fund	50,000	50,000	-	-	0%
Housing Auth. Enhancement Fund	1,615	1,615	810	1,615	0%
Total Other Financial Uses	15,821,440	16,896,770	6,096,545	17,117,044	1%
Reserve for Financing	-	3,846,585	-	4,093,250	6%
Total Other than Personnel Costs	39,664,722	47,930,970	21,885,139	46,641,729	-3%
Total Expenditures	\$ 156,228,322	\$ 164,782,797	\$ 80,985,604	\$ 165,889,295	1%

* Classification for Budgetary purposes.

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

REVENUES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ -	\$ 6,730,339	\$ 599	\$ 5,100,000	-24%
City Court	991,532	1,000,000	562,445	1,050,000	5%
Real Estate Committee	279,112	-	-	-	0%
Total Council & Boards	<u>1,270,644</u>	<u>7,730,339</u>	<u>563,044</u>	<u>6,150,000</u>	<u>-20%</u>
General Government:					
Office of the Mayor	-	20,000	33,500	35,000	75%
City Clerk Office	127,641	124,380	65,064	126,800	2%
Law Department	23,227	1,500	5,711	7,500	400%
Assessor's Office	1,330	2,050	614	1,700	-17%
Finance Department	121,322,613	123,498,213	88,377,487	123,069,057	0%
Budget Department	-	-	-	-	0%
Information Technology	-	-	-	-	0%
Purchasing Department	131,195	119,500	78,172	141,000	18%
Planning Department	71,493	99,900	66,542	124,940	25%
Building Department	3,024,523	3,143,352	2,178,719	4,002,070	27%
Personnel Department	20,141	100,825	122,490	37,790	-63%
Total General Government	<u>124,722,163</u>	<u>127,109,720</u>	<u>90,928,299</u>	<u>127,545,857</u>	<u>0%</u>
Public Works:					
Bureau of Administration	1,188,326	780,550	428,956	945,820	21%
Bureau of Engineering	186,600	69,000	30,200	83,700	21%
Bureau of Building Maintenance	775,893	805,850	391,499	821,975	2%
Bureau of Garage and Shop	37	100	150	50	-50%
Bureau of Storm Water	-	-	-	-	0%
Bureau of Highways	116,995	114,931	23,470	115,300	0%
Parks Maintenance	133,979	122,500	57,891	134,500	10%
Bureau of Sanitation	76,537	83,200	2,970	72,200	-13%
Total Public Works	<u>2,478,367</u>	<u>1,976,131</u>	<u>935,136</u>	<u>2,173,545</u>	<u>10%</u>
Parking:					
General Operations	440,716	361,200	167,100	333,125	-8%
Garages	10,449,321	10,397,167	6,343,069	11,444,586	10%
Surface Lots	2,373,191	2,426,700	1,473,281	2,579,500	6%
Streets	2,220,943	2,230,000	1,159,453	2,410,000	8%
Violations	7,361,935	7,267,000	3,511,156	7,139,500	-2%
City Center Enforcement	360,766	366,773	168,330	332,774	-9%
Traffic Operations	13,394	15,593	8,430	10,593	-32%
Total Parking	<u>23,220,266</u>	<u>23,064,433</u>	<u>12,830,819</u>	<u>24,250,078</u>	<u>5%</u>
Public Safety:					
Public Safety Administration	15,588	5,100	4,954	2,400	-53%
Fire Department	762,496	708,555	701,911	858,355	21%
Police Department	1,964,195	1,883,286	1,298,152	2,493,460	32%
Total Public Safety	<u>2,742,279</u>	<u>2,596,941</u>	<u>2,005,017</u>	<u>3,354,215</u>	<u>29%</u>
Community Services:					
Recreation and Parks	1,376,282	1,583,587	1,013,120	1,613,600	2%
Youth Bureau	788,128	721,646	399,027	802,000	11%
Total Community Services	<u>2,164,410</u>	<u>2,305,233</u>	<u>1,412,147</u>	<u>2,415,600</u>	<u>5%</u>
Total Revenues	<u>\$ 156,598,129</u>	<u>\$ 164,782,797</u>	<u>\$ 108,674,462</u>	<u>\$ 165,889,295</u>	<u>1%</u>

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ 438,999	\$ 4,256,585	\$ 201,125	\$ 4,502,049	6%
City Court	25,612	25,625	8,451	25,625	0%
Board of Assessment Review	17,075	19,142	-	18,877	-1%
Zoning Appeals Board	103,976	105,251	52,573	105,002	0%
Real Estate Committee	-	5,000	-	5,000	0%
Board of Ethics	-	300	-	300	0%
Housing Authority	12,169	12,162	6,080	12,120	0%
Total Council & Boards	<u>597,831</u>	<u>4,424,065</u>	<u>268,229</u>	<u>4,668,973</u>	<u>6%</u>
General Government:					
Office of the Mayor	750,468	812,333	389,120	831,359	2%
City Clerk Office	676,770	698,187	311,790	690,000	-1%
Law Department	1,831,098	3,149,330	1,613,950	2,642,573	-16%
Assessor's Office	639,468	681,238	345,871	654,602	-4%
Finance Department	25,903,859	26,647,892	16,021,391	27,172,763	2%
Budget Department	420,749	436,419	166,937	382,366	-12%
Information Technology	1,305,185	1,549,247	898,639	1,389,963	-10%
Purchasing Department	617,524	635,510	314,676	599,547	-6%
Planning Department	860,254	1,035,366	488,826	1,008,761	-3%
Building Department	2,821,398	2,852,407	1,440,939	2,833,468	-1%
Personnel Department	749,325	840,966	457,014	836,520	-1%
Total General Government	<u>36,576,098</u>	<u>39,338,895</u>	<u>22,449,153</u>	<u>39,041,922</u>	<u>-1%</u>
Public Works:					
Bureau of Administration	1,546,600	1,433,545	652,209	1,460,913	2%
Bureau of Engineering	2,564,800	2,404,823	1,239,743	2,593,225	8%
Bureau of Building Maintenance	3,448,696	3,786,115	1,714,444	3,692,616	-2%
Bureau of Garage and Shop	2,320,771	2,180,517	1,075,019	2,207,753	1%
Bureau of Storm Water	137,702	164,398	69,843	140,040	-15%
Bureau of Highways	9,814,191	10,063,236	4,236,888	9,730,758	-3%
Parks Maintenance	1,979,072	2,057,565	1,032,878	2,101,538	2%
Bureau of Sanitation	7,487,920	7,528,563	3,707,026	7,396,679	-2%
Total Public Works	<u>29,299,752</u>	<u>29,618,762</u>	<u>13,728,050</u>	<u>29,323,522</u>	<u>-1%</u>
Parking:					
General Operations	7,284,551	8,679,911	3,368,320	8,533,093	-2%
Garages	2,922,156	2,635,606	1,262,848	2,764,434	5%
Surface Lots	215,500	195,030	51,505	226,590	16%
Violations	1,144,939	1,142,511	490,483	1,116,808	-2%
Enforcement	2,536,164	2,571,212	1,310,918	2,663,573	4%
Enforcement - City Center	355,189	333,392	165,702	332,774	0%
Traffic Operations	1,425,995	1,421,356	699,369	1,372,487	-3%
Total Parking	<u>15,884,494</u>	<u>16,979,018</u>	<u>7,349,145</u>	<u>17,009,759</u>	<u>0%</u>
Public Safety:					
Public Safety Administration	1,289,148	1,398,439	744,524	1,695,099	21%
Fire Department	25,149,895	24,657,482	12,665,378	25,258,047	2%
Police Department	35,168,134	35,503,108	17,434,709	36,193,158	2%
Total Public Safety	<u>61,607,177</u>	<u>61,559,029</u>	<u>30,844,611</u>	<u>63,146,304</u>	<u>3%</u>
Community Services:					
Public Library-G.F. Contribution	6,014,812	6,222,175	2,763,792	6,173,871	-1%
Recreation and Parks	3,642,045	3,910,000	2,135,732	3,780,893	-3%
Youth Bureau	2,606,113	2,730,853	1,446,892	2,744,051	0%
Total Community Services	<u>12,262,970</u>	<u>12,863,028</u>	<u>6,346,416</u>	<u>12,698,815</u>	<u>-1%</u>
Total Expenditures	<u>\$ 156,228,322</u>	<u>\$ 164,782,797</u>	<u>\$ 80,985,604</u>	<u>\$ 165,889,295</u>	<u>1%</u>

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

REVENUES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ -	\$ 6,730,339	\$ 599	\$ 5,100,000	-24%
City Court Proceedings	991,532	1,000,000	562,445	1,050,000	5%
Municipal Management	-	20,000	33,500	35,000	75%
City Clerk Services	127,641	124,380	65,064	126,800	2%
Counsel to City	23,227	1,500	5,711	7,500	400%
Establish/Maintain Assessment Roll	1,330	2,050	614	1,700	-17%
Financial Policy and Administration	190	435	97	443	2%
Bookkeeping & Financial Reporting	9,985	10,415	10,017	10,388	0%
Disbursements & Payroll	4,016	4,020	4,010	4,020	0%
Revenue Collections	127,228	90,000	50,033	92,000	2%
City-wide Financial Activities	121,181,194	123,393,343	88,313,330	122,962,206	0%
Resource Planning & Management	-	-	-	-	0%
Information Technology	-	-	-	-	0%
Purchasing, Stockroom & Warehouse	131,195	119,500	78,172	141,000	18%
Personnel Administration, Services & Labor Relations	4	40	27	40	0%
Civil Service Administration	20,137	100,785	122,463	37,750	-63%
DPW Program Mgmt. & Admin.	1,188,326	780,550	428,956	945,820	21%
DPW City-owned Bldg. Maintenance	775,893	805,850	391,499	821,975	2%
DPW Rolling Stock Maintenance	37	100	150	50	-50%
Tax Property Management	279,112	-	-	-	0%
Total Policy Formulation & Admin.	<u>124,861,047</u>	<u>133,183,307</u>	<u>90,066,687</u>	<u>131,336,692</u>	<u>-1%</u>
Protection of Persons & Property:					
Street Lighting	704	7,000	9,174	7,000	0%
Public Safety Administration	15,588	5,100	4,954	2,400	-53%
Fire Admin., Prevention & Suppression	762,496	708,555	701,911	858,355	21%
License Division	340,706	376,625	211,435	555,750	48%
Support Services	29,487	35,700	14,032	38,000	6%
Community Policing	250,000	250,000	115,000	250,000	0%
Patrol Operations	1,291,968	1,194,161	955,000	1,630,710	37%
Police - all other	45,839	22,800	-	15,000	-34%
Traffic Enforcement Operations	6,195	4,000	2,685	4,000	0%
Total Protection of Persons & Property	<u>2,742,983</u>	<u>2,603,941</u>	<u>2,014,191</u>	<u>3,361,215</u>	<u>29%</u>
Environmental Protection:					
Waste Collection, Disposal & Recycling	76,537	83,200	2,970	72,200	-13%
Housing Code Enforcement	3,800	3,400	500	3,400	0%
Equip/Environmental Code Enforcement	726,033	716,375	405,856	869,670	21%
Eng. Review/Construction Code Enf.	2,294,690	2,423,577	1,772,363	3,129,000	29%
Total Environmental Protection	<u>3,101,060</u>	<u>3,226,552</u>	<u>2,181,689</u>	<u>4,074,270</u>	<u>26%</u>
Transportation:					
Forestry Services	4,347	2,000	-	2,000	0%
Snow Removal	77,333	77,181	-	77,400	0%
Street Repairs	34,131	28,550	14,025	28,550	0%
Leaf Removal	480	200	271	350	75%
Parking	23,206,872	23,048,840	12,822,389	24,239,485	5%
Traffic Engineering & Administration	5,593	5,593	5,593	5,593	0%
Operation/Maint. of Traffic Control Devices	7,801	10,000	2,837	5,000	-50%
Total Transportation	<u>23,336,557</u>	<u>23,172,364</u>	<u>12,845,115</u>	<u>24,358,378</u>	<u>5%</u>

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

REVENUES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Social Enrichment Opportunities:					
Admin. Services Recreation & Parks	39,737	48,300	32,479	52,800	9%
Camps	366,053	403,000	406,593	442,000	10%
Pools	65	1,500	2,730	3,000	100%
Youth Sports & Activities	183,683	193,000	137,476	201,000	4%
Adult Sports & Activities	157,346	257,099	54,030	306,050	19%
Special Recreation	62,480	69,500	31,498	70,000	1%
Cultural & Special Events	23,750	24,600	11,700	23,700	-4%
Ebersole Rink	332,393	381,650	208,503	388,650	2%
Saxon Woods Park	63,034	65,000	54,394	-	-100%
Parks Maintenance	133,979	122,500	57,891	134,500	10%
Senior & Citizens Services	147,741	139,938	73,717	126,400	-10%
Youth Program Mgmt/Administration	20	-	3,855	-	0%
After School Centers & Saturday Academy	633,589	601,490	278,108	653,000	9%
Youth Employment	24,500	-	-	-	0%
Neighborhood Services	3,173	-	-	-	0%
Alternatives Program	29,309	29,736	-	29,000	-2%
Bits 'N Pieces Summer Day Camp	97,537	90,420	117,064	120,000	33%
Education & Training Center	-	30,400	-	40,000	32%
City Support to Federal Programs	11,776	16,000	15,307	20,000	25%
Total Social Enrichment Opportunities	2,310,165	2,474,133	1,485,345	2,610,100	5%
Physical Resource Development:					
Planning Services	48,270	46,500	46,857	57,940	25%
City Support to URA	11,447	7,000	4,378	7,000	0%
Engineering Services	186,600	69,000	30,200	83,700	21%
Total Physical Development	246,317	122,500	81,435	148,640	21%
Total Revenues	\$ 156,598,129	\$ 164,782,797	\$ 108,674,462	\$ 165,889,295	1%

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ 438,999	\$ 4,256,585	\$ 201,125	\$ 4,502,049	6%
City Court Proceedings	25,612	25,625	8,451	25,625	0%
Assessment Review	17,075	19,142	0	18,877	-1%
Review of Zoning Appeals	103,976	105,251	52,573	105,002	0%
Tax Property Management	-	5,000	-	5,000	0%
Board of Ethics	-	300	-	300	0%
WP Housing Authority	12,169	12,162	6,080	12,120	0%
Municipal Management	750,468	812,333	389,120	831,359	2%
City Clerk Services	609,915	625,560	308,912	617,912	-1%
Elections	66,855	72,627	2,878	72,088	-1%
Counsel to City	1,281,271	1,711,689	657,332	1,617,475	-6%
Litigation	285,471	661,514	494,949	405,269	-39%
Labor Relations	209,356	534,627	315,169	524,829	-2%
Tax Assessment Review	55,000	241,500	146,500	95,000	-61%
Establish/Maintain Assessment Roll	639,468	681,238	345,871	654,602	-4%
Financial Policy and Administration	417,197	439,396	200,791	428,501	-2%
Bookkeeping & Financial Reporting	307,648	337,627	154,555	333,859	-1%
Disbursements & Payroll	473,851	408,612	179,432	494,669	21%
Revenue Collections	625,010	644,573	312,596	645,145	0%
City-wide Financial Activities	24,080,153	24,817,684	15,174,017	25,270,589	2%
Resource Planning & Management	420,749	436,419	166,937	382,366	-12%
Information Technology	1,305,185	1,549,247	898,639	1,389,963	-10%
Purchasing, Stockroom & Warehouse	617,524	635,510	314,676	599,547	-6%
Personnel Administration, Services & Labor Relations	279,896	305,549	147,163	295,896	-3%
Civil Service Administration	469,429	535,417	309,851	540,624	1%
DPW Program Mgmt. & Admin.	1,546,600	1,433,545	652,209	1,460,913	2%
DPW City-Owned Bldg. Maintenance	3,448,696	3,786,115	1,714,444	3,692,616	-2%
DPW Rolling Stock Maintenance	2,320,771	2,180,517	1,075,019	2,207,753	1%
Total Policy Formulation & Admin.	<u>40,808,344</u>	<u>47,275,364</u>	<u>24,229,289</u>	<u>47,229,948</u>	<u>0%</u>
Protection of Persons & Property:					
Street Lighting	1,558,446	1,861,940	638,916	1,722,199	-8%
Public Safety Administration	928,740	1,038,031	564,320	1,203,246	16%
Fire Administration	555,765	572,135	264,882	568,875	-1%
Fire Prevention	1,025,656	1,126,738	488,446	1,052,582	-7%
Fire Training	308,876	276,543	122,813	277,819	0%
Fire Special Operations	206,427	37,424	126,017	249,969	568%
Fire Suppression	23,053,171	22,644,642	11,663,220	23,108,802	2%
Emergency Medical Services	360,408	360,408	180,204	491,853	36%
Police Personnel/Administration	2,609,166	2,574,727	1,164,147	2,646,962	3%
Police Comm/Equip. Maint.	170,184	181,928	85,894	185,075	2%
License Division	144,420	146,358	73,808	150,375	3%
Support Services	1,415,724	1,623,463	822,042	1,639,678	1%
Training/Special Programs	13,695	37,925	14,214	35,619	-6%
Community Policing	2,187,905	2,306,412	1,170,815	2,137,134	-7%
Criminal Investigations	4,063,976	4,243,405	2,115,743	4,241,368	0%
Narcotics Unit	954,317	938,074	484,137	958,262	2%
Patrol Operations	20,742,204	20,419,403	10,110,562	20,916,333	2%
Traffic Enforcement	2,811,977	2,973,963	1,370,367	3,229,514	9%
ESU/Special Response Team	54,566	57,450	22,980	52,838	-8%
Total Protection of Persons & Property	<u>63,165,623</u>	<u>63,420,969</u>	<u>31,483,527</u>	<u>64,868,503</u>	<u>2%</u>

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

EXPENDITURES:	2014-2015 Actual	2015-2016 Revised Budget 12/31/2015	2015-2016 Recognized 12/31/2015	2016-2017 Budget	% Increase (Decrease)
Environmental Protection:					
Storm Water System Maintenance	137,702	164,398	69,843	140,040	-15%
Waste Collection, Disposal & Recycling	7,487,920	7,528,563	3,707,026	7,396,679	-2%
Housing Code Enforcement	798,498	801,965	409,703	792,804	-1%
Equip/Environmental Code Enforcement	1,060,471	1,069,588	537,734	1,068,806	0%
Eng. Review/Construction Code Enf.	962,429	980,854	493,502	971,858	-1%
Total Environmental Protection	<u>10,447,020</u>	<u>10,545,368</u>	<u>5,217,808</u>	<u>10,370,187</u>	<u>-2%</u>
Transportation:					
Forestry Services	670,759	646,176	355,092	675,473	5%
Snow Removal	1,780,406	1,139,631	262,021	1,075,223	-6%
Street Cleaning	399,182	414,118	213,768	407,103	-2%
Street Repairs	5,123,475	5,689,419	2,590,635	5,499,586	-3%
Leaf Removal	281,923	311,952	176,456	351,174	13%
Parking	14,458,499	15,557,662	6,649,776	15,637,272	1%
Traffic Engineering & Administration	393,319	383,082	188,375	377,786	-1%
Operations/Maint. of Traffic Control Devices	1,032,676	1,038,274	510,994	994,701	-4%
Total Transportation	<u>24,140,239</u>	<u>25,180,314</u>	<u>10,947,117</u>	<u>25,018,318</u>	<u>-1%</u>
Social Enrichment Opportunities:					
Admin. Services Recreation & Parks	881,880	937,905	450,538	979,105	4%
Camps	406,596	437,968	383,251	472,563	8%
Pools	95,527	122,614	84,891	117,804	-4%
Youth Sports & Activities	496,496	617,264	309,198	618,716	0%
Adult Sports & Activities	320,395	375,356	241,567	325,666	-13%
Special Recreation	113,711	111,253	55,742	94,063	-15%
Cultural & Special Events	172,608	185,431	139,731	189,115	2%
Renaissance Plaza	74,099	60,979	25,791	63,389	4%
Ebersole Rink	356,503	373,319	133,400	337,051	-10%
Saxon Woods Park	47,298	57,358	19,361	-	-100%
Parks Maintenance	1,979,072	2,057,565	1,032,878	2,101,538	2%
Senior & Citizens Services	676,932	630,553	292,262	583,421	-7%
Youth Program Mgmt/Administration	538,080	603,077	300,960	598,413	-1%
After School Centers & Saturday Academy	817,322	867,977	381,124	868,317	0%
Youth Employment	508,980	497,218	389,763	504,560	1%
Neighborhood Services	341,508	340,763	138,052	339,462	0%
Alternatives Program	316,441	331,553	161,744	342,672	3%
Bits 'N Pieces Summer Day Camp	83,782	90,265	75,249	90,627	0%
Education & Training Center	-	88,724	3,192	57,455	-35%
General Fund Contribution to Library	6,014,812	6,222,175	2,763,792	6,173,871	-1%
City Support to Federal Programs	3,666	3,684	1,854	3,669	0%
Total Social Enrichment Opportunities	<u>14,245,708</u>	<u>15,013,001</u>	<u>7,384,340</u>	<u>14,861,477</u>	<u>-1%</u>
Physical Resource Development:					
Planning Services	850,478	936,820	480,690	941,524	1%
City Support to URA	6,110	6,138	3,090	6,113	0%
Engineering Services	2,564,800	2,404,823	1,239,743	2,593,225	8%
Total Physical Development	<u>3,421,388</u>	<u>3,347,781</u>	<u>1,723,523</u>	<u>3,540,862</u>	<u>6%</u>
Total Expenditures	<u>\$ 156,228,322</u>	<u>\$ 164,782,797</u>	<u>\$ 80,985,604</u>	<u>\$ 165,889,295</u>	<u>1%</u>

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BUDGET SUMMARY
OTHER OPERATING FUNDS

LIBRARY

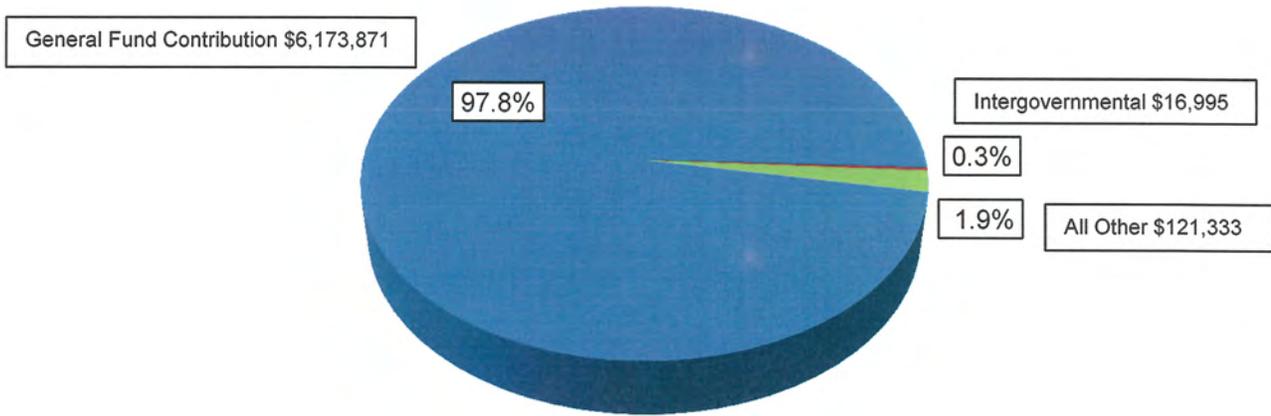
SELF INSURANCE

SEWER RENT

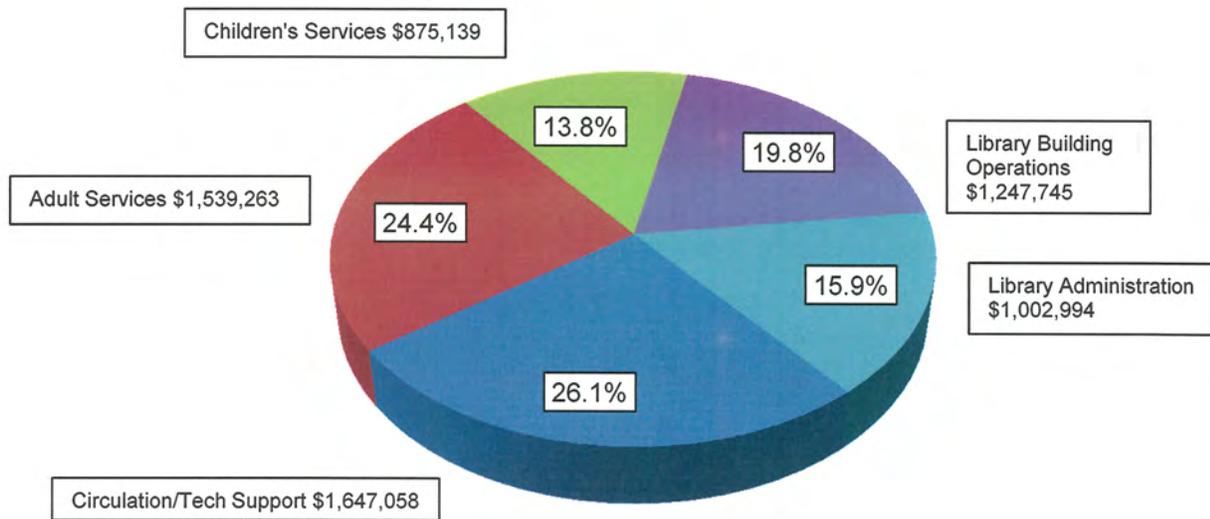
WATER

LIBRARY FUND

REVENUES: \$6,312,199



EXPENDITURES: \$6,312,199



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 adopted budget for FY 2016-2017, a little more than 97.8% of the resources needed to operate the Library, approximately the same as in the current fiscal year.

The Library Fund budget for FY 2016-2017 totals slightly more than \$6.3 million and includes total salaries and benefits of \$4.4 million, which represents 69.0% of the total budget, a decrease of 2.4% from the current year. Within this allocation, the Library plans to maintain current operating hours. The total for salaries and benefits is exclusive of monies needed for merit increases and union contract settlements which have not been determined at this time. Funds for these purposes have been included in the City's reserve for financing and will be moved to the Library Fund once they have been determined (after budget adoption).

Materials and supplies are budgeted at \$1,006,965, an increase of 4.6% from 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 \$394,289, a decrease of 0.7%. Included in this total is the Library's required FY 2016-2017 contribution to the Self Insurance Fund (\$43,612), service contracts (\$137,291), security guards (\$110,517) and on-line subscription services (\$32,025). The contribution to the Debt Service Fund of \$530,456 reflects a minor decrease. Approximately 8.4% of the Library's FY 2016-2017 adopted 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 almost \$6.2 million from the General Fund. This appropriation will be increased to include merit increases and union contract settlements once they are approved. All other revenues total \$123,942. There is also a \$14,386 appropriation of fund balance.

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

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Projected FY 2016	Adopted FY 2017
Intergovernmental	\$30,501	\$24,508	\$25,291	\$16,995	\$16,995
All Other	144,577	106,398	110,578	110,567	106,947
General Fund Contribution	5,625,535	5,999,944	6,014,812	6,085,778	6,173,871
Appropriated Fund Balance	-	-	-	-	14,386
Total	\$5,800,613	\$6,130,850	\$6,150,681	\$6,213,340	\$6,312,199

LIBRARY FUND

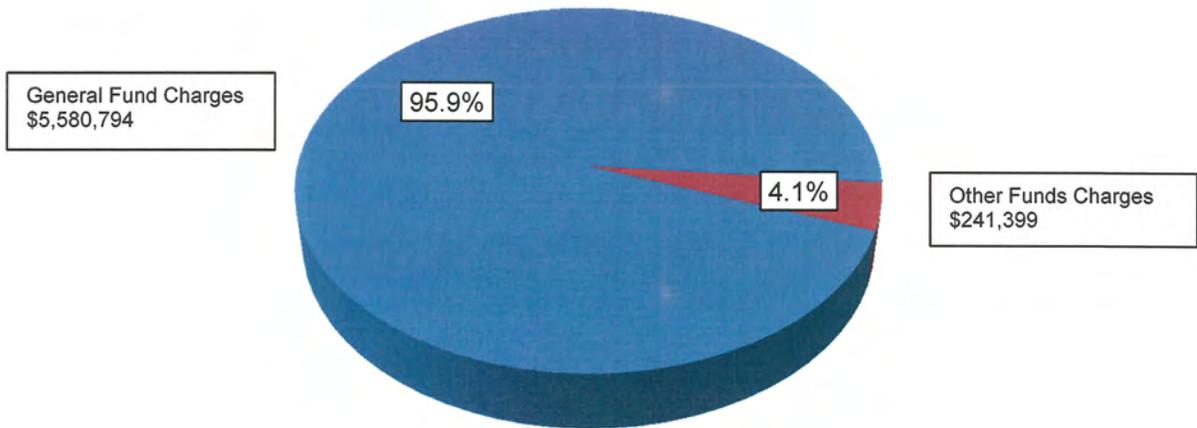
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 14-15 Actual ⁽¹⁾	FY 2015-2016		FY 16-17 Adopted Budget
		Revised Budget 12/31/15	Projected Actuals 06/30/16	
Revenues & Other Sources:				
Intergovernmental Revenues	\$ 25,291	\$ 16,060	\$ 26,005	\$ 16,995
Charges for Services	81,893	105,275	84,450	84,447
Miscellaneous Revenues	28,685	28,500	25,620	22,500
Transfer In -				
General Fund Contribution	6,014,812	6,222,175	6,125,000	6,173,871
Appropriation of Fund Balance	-	28,181	-	14,386
Total Revenues & Other Sources	<u>6,150,681</u>	<u>\$ 6,400,191</u>	<u>6,261,075</u>	<u>\$ 6,312,199</u>
Expenditures & Other Uses:				
Salaries and Wages	2,884,090	\$ 2,859,228	2,885,000	\$ 2,872,074
Employee Benefits	1,560,129	1,515,462	1,510,000	1,484,664
Materials & Supplies	922,092	963,172	945,000	1,006,965
Direct Costs	358,317	397,047	377,000	394,289
Equipment	-	6,300	6,300	13,844
Transfer to Debt Service Fund	-	530,616	-	530,456
Reserve for Financing	-	128,366	-	9,907
Total Expenditures & Other Uses	<u>5,724,628</u>	<u>\$ 6,400,191</u>	<u>5,723,300</u>	<u>\$ 6,312,199</u>
Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses				
	<u>426,053</u>		<u>537,775</u>	
Other Financing Sources (Uses):				
Transfer to Debt Service Fund	(454,812)		(530,616)	
Transfer to Capital Projects Fund	<u>(32,531)</u>		<u>-</u>	
Net Change in Fund Balance	(61,290)		7,159	
Fund Balance at Beginning of Year	<u>123,586</u>		<u>62,296</u>	
Fund Balance at End of Year	<u>\$ 62,296</u>		<u>\$ 69,455</u>	

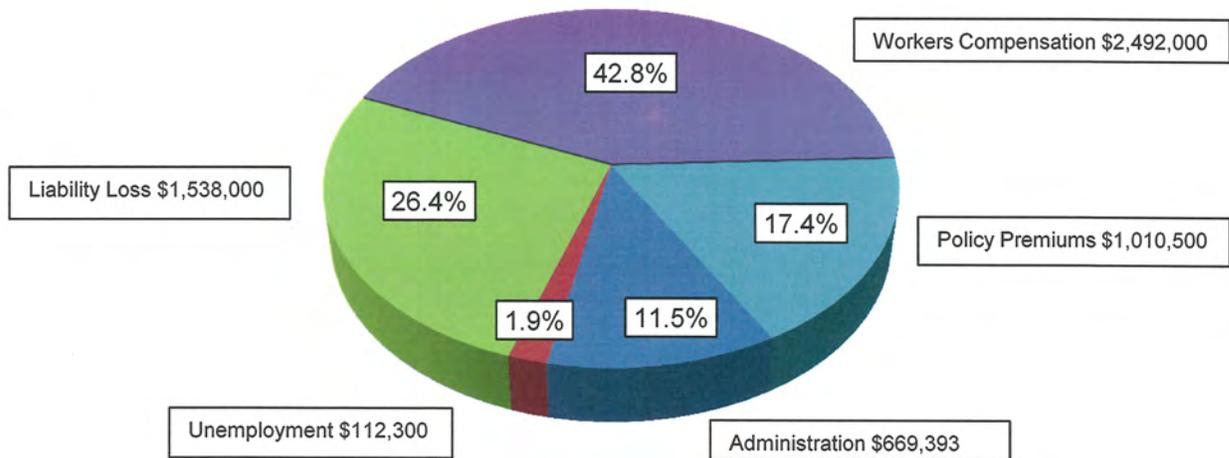
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2014 - June 30, 2015, modified for budgetary presentation

SELF INSURANCE FUND

REVENUES: \$5,822,193



EXPENDITURES: \$5,822,193



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. The City also contracts with a third-party administrator to process liability and workers' compensation claims and assist the City in establishing reserves. In addition, the City hires an actuary to review the adequacy of its reserves. The City's Law Department is also actively involved in resolving general liability claims. Risk management is a key component of the City's self-insurance program. Each year, a number of training sessions and inspections are held to minimize risk and other circumstances that lead to accidents.

White Plains is self-insured for liability, workers' compensation and unemployment benefits. When it is prudent and cost-effective, the City purchases policies in the marketplace for such coverage as public officials' liability, boiler and property insurance and a stop-loss policy for workers' compensation. The City also purchases an excess liability policy for any liability claim settlements in excess of \$1 million to a maximum of \$10 million. The bulk of the City's exposure, however, is self-insured.

The Self Insurance Fund ended fiscal year 2014-2015 with a deficit of \$5,797,267, up \$943,193 from the June 30, 2014 deficit of \$4,854,074. Although projections for June 30, 2016 indicate that the deficit will decrease by approximately 8.0%, the adopted budget for FY 2016-2017 includes, and upcoming fiscal years' budgets will require, larger contributions from the various user funds to eventually eliminate the deficit and restore fund balance.

Based upon the actuarial determinations of risk provided by the City's insurance consultant and the other costs of running the program, an expense budget of \$5.8 million has been adopted for fiscal year 2016-2017. Of this amount, \$5.1 million is provided for insurance premiums, claims and reserves with the remaining \$0.7 million available to administer the program. Insurance costs will increase 5.9% while administrative costs will increase 3.9%. Included in the adopted budget is an increase of almost 5.7% in user fees to fund the 2016-2017 budget and address deficit reduction.

User charges will provide all of the revenue in the FY 2016-2017 budget. Of the user charges that will be assessed, approximately 96% 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 2013	Actual FY 2014	Actual FY 2015	Projected FY 2016	Adopted FY 2017
User Fees	\$5,314,464	\$5,667,929	\$5,434,631	\$5,634,239	\$5,822,193
Miscellaneous	72,813	257,065	172,054	20,800	-
Interest Income	45,532	39,748	40,280	39,651	-
Total	\$5,432,809	\$5,964,742	\$5,646,965	\$5,694,690	\$5,822,193

SELF INSURANCE FUND

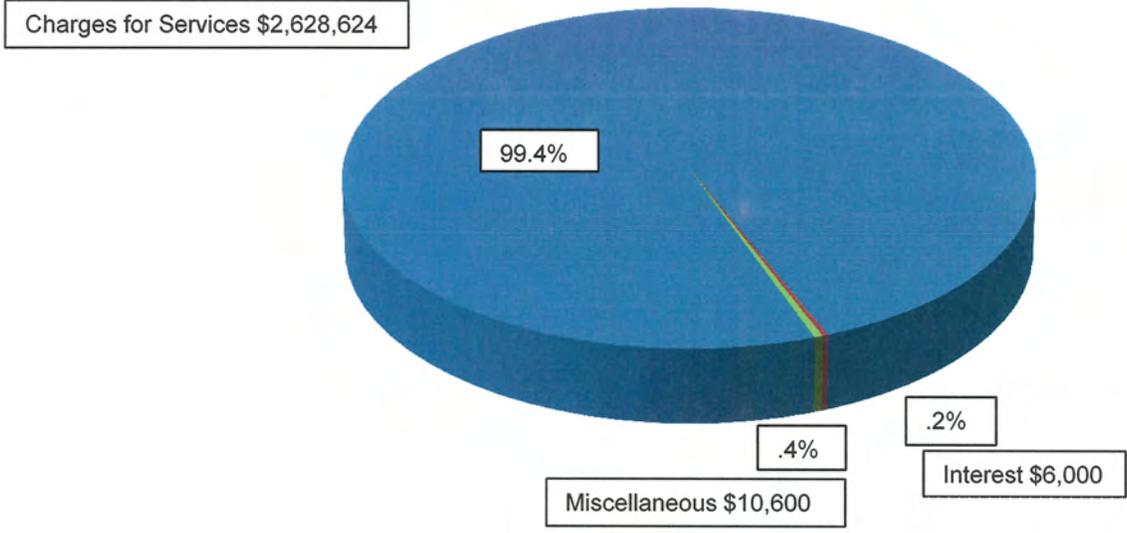
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 14-15 Actual ⁽¹⁾	FY 2015-2016		FY 16-17 Adopted Budget
		Revised Budget 12/31/15	Projected Actuals 06/30/16	
Operating Revenues:				
Charges for Services	\$ 5,434,631	\$ 5,509,239	\$ 5,700,000	\$ 5,822,193
Miscellaneous	172,054	-	20,800	-
Total Operating Revenues	5,606,685	5,509,239	5,720,800	5,822,193
Operating Expenses:				
Personnel Services	126,548	131,349	71,820	133,889
Employee Benefits	64,204	49,697	54,000	57,771
Other Post Employment Benefit Obligations	26,000	73,700	73,700	89,600
Materials & Supplies	78	1,300	380	1,300
Direct Costs	6,373,328	5,253,031	5,250,000	5,539,615
Reserve for Financing	-	162	-	18
Total Operating Expenses	6,590,158	5,509,239	5,449,900	5,822,193
Non-Operating Revenues:				
Interest Income	40,280		37,000	
Change in Net Position	(943,193)		307,900	
Net Position-Beginning of Year	(4,854,074)		(5,797,267)	
Net Position-End of Year	\$ (5,797,267)		\$ (5,489,367)	

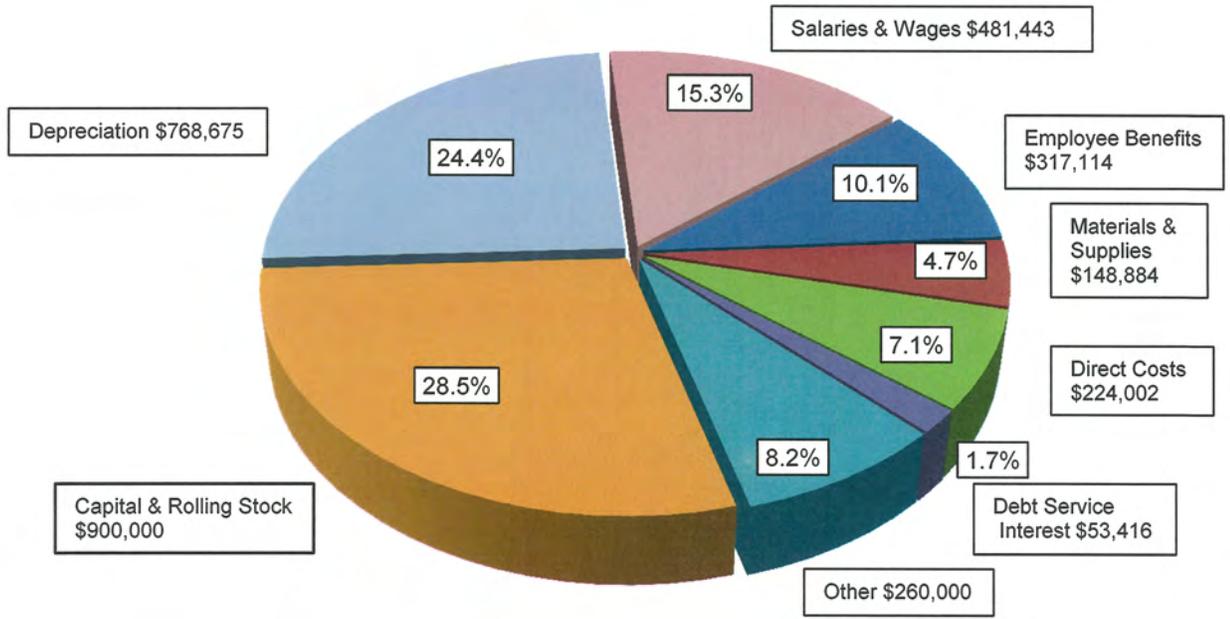
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2014 - June 30, 2015

SEWER RENT FUND

REVENUES: \$2,645,224



EXPENSES: \$3,153,534



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. This also includes the payment of principal and interest on sewer related debt and capital improvements to the sewer system. This Fund is a bureau of the Department of Public Works and is operated in a manner which is similar to a private enterprise where the costs of providing goods and services are recovered primarily through user charges. The major funding source is sewer rents that are based on a percentage of water consumption. The costs of the system are distributed over all sewer system users, both taxable and tax-exempt, as authorized by New York State General Municipal Law.

Revenue in the FY 2016-2017 Sewer Rent Fund totals \$2,645,224 of which 99.4% is from sewer rents. These rents are billed and collected as a percentage of water usage on all properties that are connected to the City's water distribution system. When the budget for this fund was adopted the Commissioner of Public Works submitted to the Common Council for approval the percentage of water consumption to be used in calculating sewer rent fees in the adopted budget. Because water consumption is billed semi-annually for most water users, the timing of the approval directly impacts the percentage of water consumption to be set as sewer rents. The Commissioner recommended a decrease in sewer charge for FY 2016-2017 from the current 21% to 19% of the billing for water consumption. The City's water rates, which were last increased in December of 2015, are included in the calculation of sewer rents.

Adopted expenses for the Sewer Rent Fund total \$3,153,534, an increase of 33.6% over the current revised budget. Personnel costs account for \$798,557 of this amount or 25.3%. Materials and supplies total \$148,884 and direct costs total \$224,002. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$120,000). Interest payments on debt (\$53,416) account for 1.7% of the budget. An allowance for depreciation is budgeted at \$768,675 and a Reserve for Financing is budgeted at \$40,000 to fund employee merit increases and the potential settlement of union contracts.

The adopted Capital Improvement Program for FY 2016-17 recommends the expenditure of \$500,000 for the reconstruction of miscellaneous sanitary sewers and the expenditure of \$400,000 for rolling stock. Both these amounts are included in the adopted fiscal year 2016-2017 Sewer Rent Fund budget.

The Sewer Rent Fund's FY 2014-2015 net gain of \$1,175,484 includes revenue of \$554,962 which will be offset in a subsequent period by the capital improvement costs for the Brookfield Commons sanitary sewer system. The Fund's net position at June 30, 2015 increased to \$9.4 million.

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

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Projected FY 2016	Adopted FY 2017
Charges for Services	\$2,179,960	\$2,430,920	\$2,570,617	\$2,776,266	\$2,628,624
Miscellaneous	22,977	25,651	21,251	10,600	10,600
All Other	4,707	2,397	4,590	7,800	6,000
Total	\$2,207,644	\$2,458,968	\$2,596,458	\$2,794,666	\$2,645,224

SEWER RENT FUND

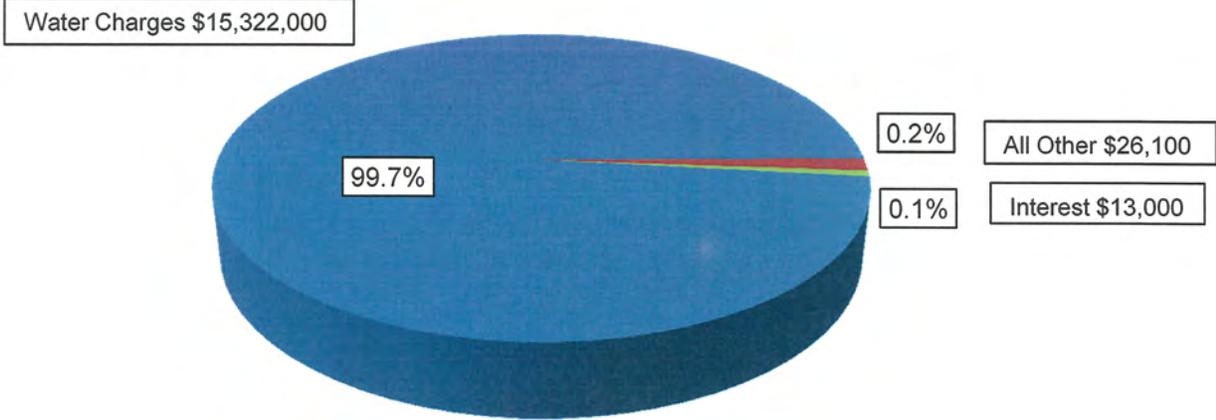
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 14-15 Actual ⁽¹⁾	FY 2015-2016		FY 16-17 Adopted Budget
		Revised Budget 12/31/15	Projected Actual 06/30/16	
Operating Revenues:				
Intergovernmental	\$ 554,962	\$ -	\$ -	\$ -
Charges for Services	2,570,617	2,297,713	2,775,000	2,628,624
Miscellaneous	21,251	10,600	10,600	10,600
Appropriation of Net Position	-	50,705	-	-
Total Operating Revenues	3,146,830	2,359,018	2,785,600	2,639,224
Operating Expenses:				
Personnel Services	482,018	481,443	482,000	481,443
Employee Benefits	276,184	315,991	312,000	317,114
Other Post Employment Benefit Obligations	194,000	190,000	190,000	220,000
Material & Supplies	72,807	159,795	150,600	148,884
Direct Costs	180,338	227,299	227,200	224,002
Equipment/Rolling Stock	2,781	85,724	83,000	400,000
Capital Outlay	-	-	50,000	500,000
Depreciation	719,713	743,463	740,000	768,675
Reserve for Financing	-	108,984	-	40,000
Total Operating Expenses	1,927,841	2,312,699	2,234,800	3,100,118
Non-Operating Revenues (Expenses):				
Interest Income	4,590	2,000	7,800	6,000
Interest Expense	(48,095)	(48,319)	(48,319)	(53,416)
Change in Net Position	1,175,484	\$ -	510,281	\$ (508,310)
Net Position-Beginning of Year	8,304,103		9,439,758	
Change in Accounting Principle	(39,829)		-	
Net Position-Beginning of Year, as restated	8,264,274		9,439,758	
Net Position-End of Year	\$ 9,439,758		\$ 9,950,039	

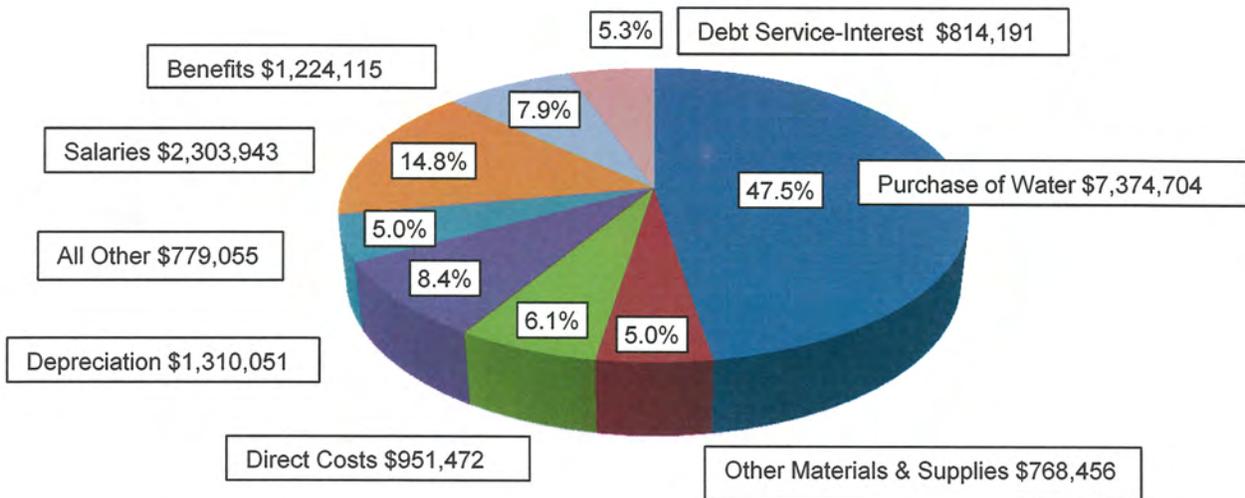
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2014 - June 30, 2015

WATER FUND

REVENUES: \$15,361,100



EXPENSES: \$15,525,987



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 of providing goods and services are recovered primarily through user charges. The City continues to utilize a progressive rate structure whereby the cost per cubic foot of water 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 (NYC) system. The use of local supplies of water allows the City to mitigate, slightly, its reliance on water from NYC sources which are billed based on a per capita allotment. However, as the City's population grew in recent years and water needs escalated, the City 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 budget total \$15.5 million, an increase of \$925,317 or 6.3% from the current year's revised budget. Salary and fringe benefit costs account for approximately 22.7% of the adopted Water Fund budget, or \$3.5 million. The cost of purchasing untreated water from NYC is budgeted at \$7.4 million which is 47.5% of the total Water Fund budget. This cost continues to escalate (\$5.6 million in FY 2014-2015) 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 NYC allows no flexibility for the City of White Plains which has a significant day-time population not included in our per capita allowance. All other materials and supplies total \$768,456 or almost 5.0% of the adopted budget. Direct costs will total \$951,472 or 6.1% of the budget and include a contribution to the Self Insurance Fund (\$133,855) and also to the General Fund (\$700,000) for various services.

The adopted Capital Improvement Program recommends \$15.2 million in major capital improvements attributable to the Water Fund: \$14.0 million for two storage reservoir 5-mm gallon tanks, \$1.0 million for the replacement/reconstruction of miscellaneous water lines and \$30,000 for rolling stock. The cost of rolling stock has been included in the adopted FY 2016-2017 expense budget and it is planned that the sale of debt will finance the storage tanks and water lines projects because of their useful life and favorable interest rates. Over the years, compliance with federal and state mandates dictates the need for many capital improvements and the resulting increase in outstanding debt. Interest on Water Fund debt will increase 8.8% from the current year's revised budget and total \$814,191 or 5.3% of the FY 2016-2017 budget, while depreciation is budgeted at \$1.3 million or 8.4% of the expense budget. The remaining expenses budgeted for FY 2016-2017 include equipment/rolling stock of \$58,960 and a Reserve for Financing of \$145,095 for employee merit increases and the potential settlement of union contracts.

Revenue budgeted in the Water Fund in FY 2016-2017 totals approximately \$15.4 million. Water rates were last increased in December of 2015, and are anticipated to change again once the installation of an automated meter reading system is completed during the current fiscal year. As of June 30, 2015, the Water Fund had a net operating gain of \$1.2 million and an increase in net position to \$25.6 million.

WATER FUND

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

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Projected FY 2016	Adopted FY 2017
Intergovernmental	\$ 80,519	\$ 302,798	\$ 182,203	\$ -	\$ -
Charges for Services	11,981,058	12,882,204	14,061,904	15,118,000	15,322,000
Interest	5,156	3,847	13,775	32,000	13,000
All Other	105,890	42,158	31,677	33,260	26,100
Total	\$12,172,623	\$13,231,007	\$14,289,559	\$15,183,260	\$15,361,100

WATER FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 14-15 Actual	FY 2015-2016		FY 16-17 Adopted Budget
		Revised Budget 12/31/15	Projected Actuals 06/30/16	
Revenues:				
Intergovernmental	\$ 182,203	\$ -	\$ -	\$ -
Charges for Services	14,061,903	13,614,000	15,000,000	15,322,000
Licenses & Permits	2,190	4,000	12,400	5,000
Miscellaneous	29,488	25,600	21,100	21,100
Total Operating Revenues	14,275,784	13,643,600	15,033,500	15,348,100
Expenses:				
Salaries & Wages	2,310,564	2,309,774	2,295,000	2,303,943
Employee Benefits	1,100,757	1,184,837	1,180,000	1,224,115
Other Post Employment Benefit Obligations	530,000	500,000	550,000	575,000
Material & Supplies	6,222,245	7,488,554	7,550,000	8,143,160
Direct Costs	1,187,532	938,068	938,000	951,472
Equipment/Rolling Stock	13,148	54,995	50,000	58,960
Depreciation	1,022,872	1,163,901	1,160,000	1,310,051
Reserve for Financing	-	212,299	-	145,095
Total Operating Expenses	12,387,118	13,852,428	13,723,000	14,711,796
Non-Operating Revenues (Expenses):				
Interest Income	13,775	3,000	30,000	13,000
Interest Expense	(509,826)	(748,242)	(748,242)	(814,191)
Change in Net Position	1,392,615	\$ (954,070)	592,258	\$ (164,887)
Net Position-Beginning of Year	24,460,126		25,643,901	
Change in Accounting Principle	(208,840)		-	
Net Position-Beginning of Year, as restated	24,251,286		25,643,901	
Net Position-End of Year	\$ 25,643,901		\$ 26,236,159	

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2014 - June 30, 2015

CAPITAL IMPROVEMENTS

The City of White Plains' Capital Improvement Program (CIP) is a planning document which sets forth the City's capital 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 2015 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.

To avoid uncertainty regarding which projects fall within the purview of the Capital Projects Board and which are more appropriately addressed as operating budget items, the Capital Projects Board considers project proposals which meet the following criteria: a proposed project must have a useful life of at least five years and a cost of at least \$25,000; or, a proposed project must substantially extend the life of an existing asset and have a cost of at least \$25,000.

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 state-mandated cap on the City's property tax levy which permits a 2% or less than 2% growth without a special override by the Common Council. This year the tax cap levy is \$46,566, an increase of 0.12%. 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 already re-allocated a number of worthy projects to Program Years 2018 through 2022. Projects related to the maintenance of the City's infrastructure, the replacement of certain rolling stock, and initiatives to help the City operate more cost effectively are included in the Board's project recommendations for the next fiscal year, subject to the status of the City's financial position.

CAPITAL IMPROVEMENTS

The Capital Improvement Program recommends a total expenditure of \$29.6 million in fiscal year 2016-2017 to fund various capital projects and rolling stock purchases. Of the \$29.6 million, \$26.2 million is being recommended for capital improvements; \$3.1 million for the purchase of rolling stock, and \$0.3 million for debt issuance costs. Approximately 41% or \$12.2 million of this program would be funded by current revenues and tax-supported debt. The remaining \$17.4 million is for improvements to the City's parking facilities, water and sanitary sewer systems, including the Sewer Rent and Water Funds' vehicle replacement, some of which is funded by cash. In the budget for FY 2016-2017, all of the vehicle replacements and \$500,000 of capital improvements, would be funded by cash in their respective funds. Overall, the fiscal 2016-2017 capital program will increase 59.3% (approximately \$11 million) from the fiscal 2015-2016 capital program as adopted. However, the storage tank replacement project of \$14,000,000, in the Water Fund, is more than the total increase from fiscal 2015-2016 to fiscal 2016-2017. In addition to the cost of the storage tank replacement, renovations to the first floor of the Library (\$2.4 million) and the purchase of a ladder truck in the Public Safety Department (\$1.3 million) account for 60% of the total FY 2016-2017 Capital Improvement Program Budget.

Included in the General Fund portion of the 2016-2017 capital program are improvements to the City's infrastructure, including various street improvements (\$3.6 million), parking improvements (\$1.4 million) and improvements to the City's storm water drains (\$.4 million). Also, included is \$1.4 million of work to City buildings; renovations to various fire stations; masonry and sidewalk work at the Public Safety Building; a second salt storage facility and renovations to City facilities (other than fire stations or parking garages). The plan provides funding for improvements at Turnure Park (\$.5million) and improvements at Tibbits Park (\$75,000). There are also projects totaling \$.4 million for Public Safety in addition to the ladder truck and City-wide technology improvements of \$.4 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 (\$.5 million).

The one project recommended for the Water Fund, in addition to the replacement of the City's water holding tank, is the replacement and relining of portions of the water distribution system to improve water flow (\$1 million).

The Capital Improvement Program includes the Rolling Stock Plan which contains recommendations for replacing and refurbishing various vehicles throughout the City's fleet. The 2016-2017 recommended rolling stock replacement program totals \$3,052,000 of which \$2,622,000 is attributable to the General Fund (\$319,000 is funded by current resources and \$2,303,000 is funded by debt). Included within the General Fund is the replacement of a tower ladder truck (\$1,300,000) and the City's showmobile (\$140,000). Replacement of these vehicles occurs on an infrequent basis. Other replacements include: mechanical sweeper (\$265,000), refuse truck (\$205,000), dump truck (\$100,000), seven police cars (\$236,000), four pick-up trucks (\$140,000) and seven other vehicles (\$236,000). The Sewer Rent Fund includes \$400,000 for the replacement of a vac-all truck (funded by debt in the CIP) and the Water Fund includes \$30,000 for the replacement of a compressor (funded by cash).

The Rolling Stock Plan includes the replacement of 14 existing heavy duty vehicles at a cost of \$2,733,000 and 11 light duty vehicles at a cost of \$319,000. The \$3,052,000 of replacement vehicles supports the following activities in the General Fund: Public Works (\$778,000); Public Safety (\$1,536,000); Parking (\$153,000); the Building Department (\$15,000); Recreation and Parks (\$140,000). The Rolling Stock Plan also supports the Sewer Rent Fund (\$400,000) and the Water Fund (\$30,000).

CAPITAL IMPROVEMENTS

The projects listed below are for infrastructure and fixed asset improvements which are addressed on an as needed and financial capability basis. The total cost for these projects is about seventy seven percent of all projects. The impact on annual operating expenses for many of these projects will be the result of inflation.

- Public Safety exterior building rehabilitation/repairs; work will be done on the building exterior, stairs, walkways and front steps. Operating impact: improves safety and appearance.
- Salt storage building; will be located at the Public Works Gedney Yard location; in years with significant snow and icing there has been difficulty in obtaining sufficient deliveries of mix during the winter, an additional building will help alleviate this issue. Operating impact: more timely response in addressing hazardous road conditions and a minimal electric cost.
- Reconstruction of Court Street; much of this street is in need of major work for drainage, curbs and pavement; annually a street or possibly two, undergoes extensive reconstruction work. Operating impact: reduces annual repairs and maintenance.
- Reconstruction of Oxford Road; this is a two year project, much of this street is in need of major work for drainage, curbs and pavement. Operating impact: reduces annual repairs and maintenance.
- City Garage Parts Inventory System; will automate with bar coding and readers a system to maintain and track parts inventory. Operating impact: will improve accuracy and availability of routine repair parts.
- East & West Parking Structures at Lexington Avenue/Grove Street; major structural work on beams, decks, ramps, walls and related work. Operating impact: some reduction in repair and maintenance costs.
- Indoor Firearms Range; to replace the existing thirty year plus outdated range which is limited in scope for police officer training and qualification requirements. Operating impact: estimated maintenance and repairs net annual operating cost increase of \$4,600.
- Tibbits Park Improvements; renovations to pathways, lighting, landscaping and fencing to address the many years of wear and tear and to enhance this park; annually a park or possibly two, undergoes extensive work. Operating impact: improves safety and appearance.
- Turnure Park Improvements and Playground Replacement; renovation of bathrooms, resurfacing of blacktopped areas; construction of a new playground with rubberized asphalt safety surface. Operating impact: minimal decrease in insurance cost.
- Parking Network Integration; incorporate the Parking Department's autonomous technology network into the City's information technology network. Operating impact: brings the Parking Department into the city wide network and up to a "state of the art" technology network, reduces equipment and replacement costs.
- Security Camera Integration and Expansion; integrating the current multiple camera networks into a singular network and increase the number of cameras on the network. Operating impact: increase of \$5,875 in software license cost.
- Local Controller Upgrade; this is a three year project, to replace twenty five year old controllers, cabinets and modems. Operating impact: improve functionality and reliability; minimal reduction in maintenance and repair costs.
- Signalization Intersection Upgrades; this is a two year project, to upgrade displays and detection equipment and replace pole, if required; annually an intersection or possibly two, undergoes extensive work. Operating impact: improve functionality and reliability; minimal reduction in maintenance and repair costs.

CAPITAL IMPROVEMENTS

All projects were reviewed for recommended financing sources. More costly items, those with longer useful lives and less frequent replacement schedules, were identified for debt financing. Projects with shorter useful lives or less cost and/or recurring less often 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 anticipated funding sources for certain rolling stock purchases, as outlined above, were re-evaluated during the review of the FY 2016-2017 operating budget and cash was budgeted for rolling stock replacement in the Sewer Rent Fund.

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. In the budget for FY 2016-2017, it is estimated that the operating budgets will provide \$0.3 million in financing. Cash support from sources other than the operating budgets is estimated at \$2.2 million. Anticipated General Fund supported debt is \$9.7 million, Parking debt \$1.3 million and Water Fund debt \$15.2 million. It is important to recognize that the actual sale of debt for many of the projects in the 2016-2022 plan will not occur until later years, as the projects proceed.

Most of the projects listed below are for the maintenance of infrastructure and fixed asset items funded and undertaken on an annual basis. The total cost for these projects is about twenty two percent of all projects. This is an unusually low percentage for annual projects which is due primarily to the \$14 million cost, of the water storage tank replacement in the Water Fund. Most of the impact on annual operating expenses for these projects will be the result of inflation.

- City buildings minor rehabilitation; roof, electrical, plumbing repairs, asbestos removal, heating, air conditioning and ventilating systems
- Fire Stations; roof, electrical, plumbing repairs, asbestos removal, kitchen upgrade, exhaust system, overhead doors
- Street and related reconstruction; small sections of streets, curbs, drainage and sidewalks
- Storm water drainage minor rehabilitation and limited expansion; drainage, catch basins and piping
- Parking lots; minor repairs, signage, landscaping and paving
- Parking structures; repairs to membranes, expansion joints, lighting, fans and signage
- Information Technology infrastructure; replacement and upgrade to critical computer items, switches, routers, servers, storage and security appliances (this has become a recurring biennial project)
- Public Safety; equipment (fire hose replacement and protective clothing extractors and dryers)
- Sanitary sewers; reline and replace sections of sewer lines
- Water system; replace six inch lines and unlined cast iron pipes with twelve inch lined ductile pipes
- Rolling stock; replacement of a percentage of routine vehicles in the fleet on an annual basis

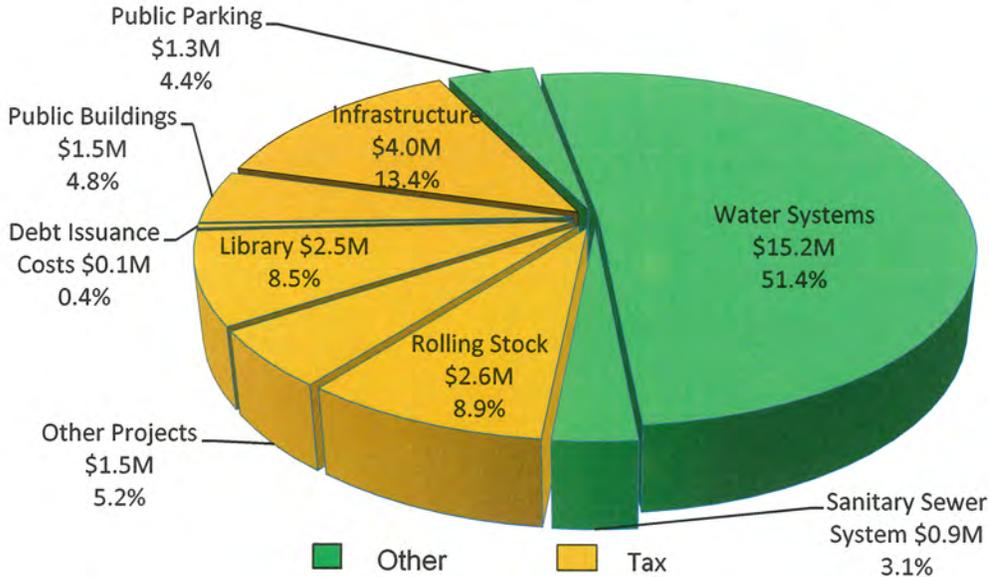
CAPITAL IMPROVEMENTS

- Exterior Pressure Washing of the Library building; to clean the building surface. Operating impact: some less maintenance and improved appearance.
- Interior Renovations to the First Floor and Lobby Vestibule of the Library building; to renovate and update the first floor and lobby vestibule by replacing the HVAC system, lights, ceiling panels and carpeting; expanding the computer and meeting room spaces, updating the three front entrances into one entrance; and creating a bookstore and café. Operating impact: replacing the forty year old HVAC system will reduce heating, air conditioning and electric costs; the café will be self-supporting and possibly a minimal revenue generator overall; net impact minimal.
- Reservoir Water Storage Tanks; two phases of project, first construct a new five million gallon water storage tank, bring same online, then repair or replace the existing nine million gallon water storage tank. Operating impact: there will be some periodic repairs, maintenance and inspection costs of amounts that will not be determined until the design is finalized.
- Rolling stock; replacement of non-routine equipment; of most notably: a tower ladder truck, showmobile a sweeper and a vac-all truck. Operating impact: some reduction in repair and maintenance costs.

Debt issuance expenses account for the remaining costs of about one percent of all projects.

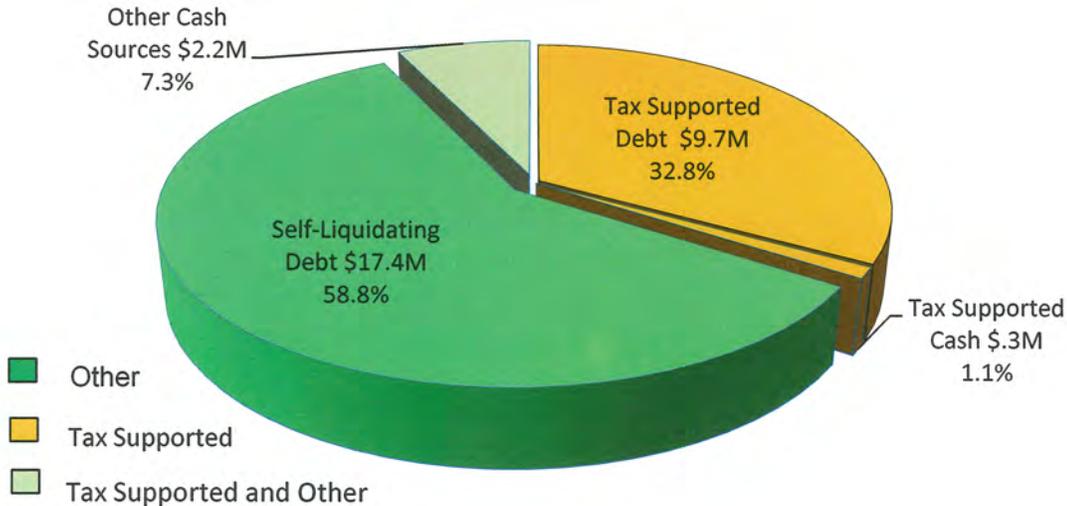
CAPITAL IMPROVEMENTS

SUMMARY OF APPROVED CAPITAL IMPROVEMENTS \$29.6M



The pie chart above is a summary of the capital improvements for fiscal year 2016-2017 approved by the Capital Projects Board. Of the \$29.6 million in recommended projects, approximately 37% are attributable to the General Fund. The remaining projects are related to the Library Fund 9%, the Sewer Rent Fund 3% and the Water Fund 51%.

CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES \$29.6M



The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2016-2017.

CAPITAL PROJECTS BOARD

SUMMARY APPROVED 2016-2022 CAPITAL IMPROVEMENT PROGRAM

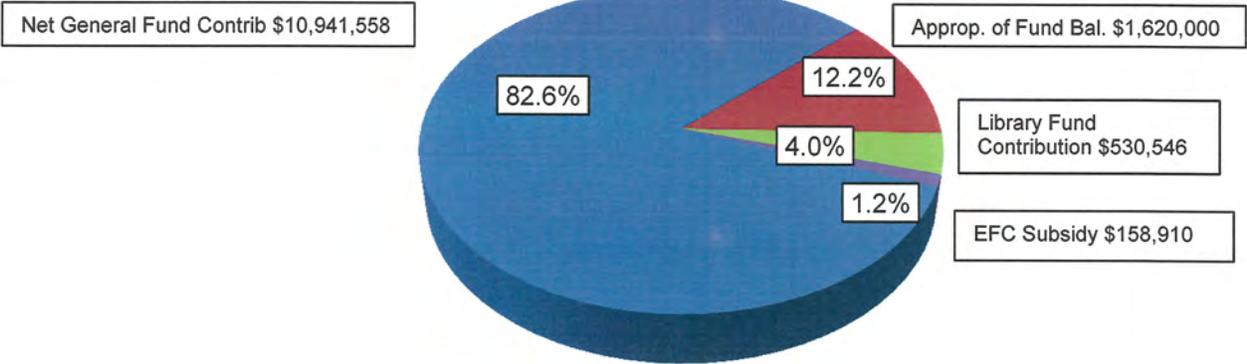
	Pending Authorization 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
GENERAL FUND:							
Public Works:							
Buildings	\$ -	\$ 1,425,000	\$ 1,700,000	\$ 1,575,000	\$ 2,000,000	\$ 575,000	\$ 1,100,000
Streets	1,600,000	3,575,000	2,790,000	2,500,000	2,500,000	2,500,000	2,500,000
Storm Water Drains	-	400,000	400,000	1,750,000	500,000	500,000	630,000
Other	100,000	50,000	195,000	125,000	100,000	-	-
Total Public Works	1,700,000	5,450,000	5,085,000	5,950,000	5,100,000	3,575,000	4,230,000
Information Technology	-	409,000	500,000	125,000	100,000	125,000	-
Parking	820,000	1,400,000	3,380,000	2,890,000	2,408,000	1,320,000	500,000
Public Safety	-	402,800	854,225	-	200,000	-	100,000
Recreation & Parks	100,000	575,000	1,500,000	1,550,000	1,550,000	1,550,000	150,000
Total General Fund	2,620,000	8,236,800	11,319,225	10,515,000	9,358,000	6,570,000	4,980,000
Library Fund	-	2,500,000	-	85,000	500,000	-	-
Sewer Rent Fund	50,000	500,000	1,000,000	1,000,000	500,000	500,000	500,000
Water Fund	-	15,000,000	3,250,000	4,000,000	2,000,000	2,000,000	4,500,000
Total Projects	2,670,000	26,236,800	15,569,225	15,600,000	12,358,000	9,070,000	9,980,000
Rolling Stock	-	3,052,000	3,870,000	4,460,000	3,569,500	3,941,000	3,018,000
Debt Issuance Cost	13,785	269,100	183,000	177,560	139,350	115,600	113,800
GRAND TOTAL	\$2,683,785	\$29,557,900	\$19,622,225	\$20,237,560	\$16,066,850	\$13,126,600	\$13,111,800
POTENTIAL FINANCING							
SOURCES:							
Cash:							
General Fund	\$ 100,000	\$ 319,000	\$ 522,000	\$ 1,012,000	\$ 717,500	\$ 775,000	\$ 825,000
Cable Fund	-	-	-	-	35,000	-	-
Sewer Rent Fund	-	-	50,000	35,000	45,000	-	-
Water Fund	-	30,000	30,000	90,000	45,000	55,000	135,000
	100,000	349,000	602,000	1,137,000	842,500	830,000	960,000
CHIPS	15,000	715,000	715,000	715,000	715,000	715,000	715,000
NYS Grants (Various)	-	-	-	-	60,000	-	-
Dept. of Transportation	-	-	-	-	390,000	-	-
Contributions	50,000	1,400,000	-	-	100,000	-	-
Other	1,126,500	-	-	625,000	-	-	50,000
	1,191,500	2,115,000	715,000	1,340,000	1,265,000	715,000	765,000
TOTAL CASH	1,291,500	2,464,000	1,317,000	2,477,000	2,107,500	1,545,000	1,725,000
Indebtedness:							
Tax-Supported Debt	735,785	9,721,900	10,603,625	9,856,860	9,692,100	8,450,600	5,831,300
Self-Liquidating Debt-Pkg.	606,000	1,313,000	3,232,000	2,474,500	1,742,250	606,000	505,000
Self-Liquidating Debt	50,500	16,059,000	4,469,600	5,429,200	2,525,000	2,525,000	5,050,500
TOTAL DEBT	1,392,285	27,093,900	18,305,225	17,760,560	13,959,350	11,581,600	11,386,800
GRAND TOTAL	\$2,683,785	\$29,557,900	\$19,622,225	\$20,237,560	\$16,066,850	\$13,126,600	\$13,111,800

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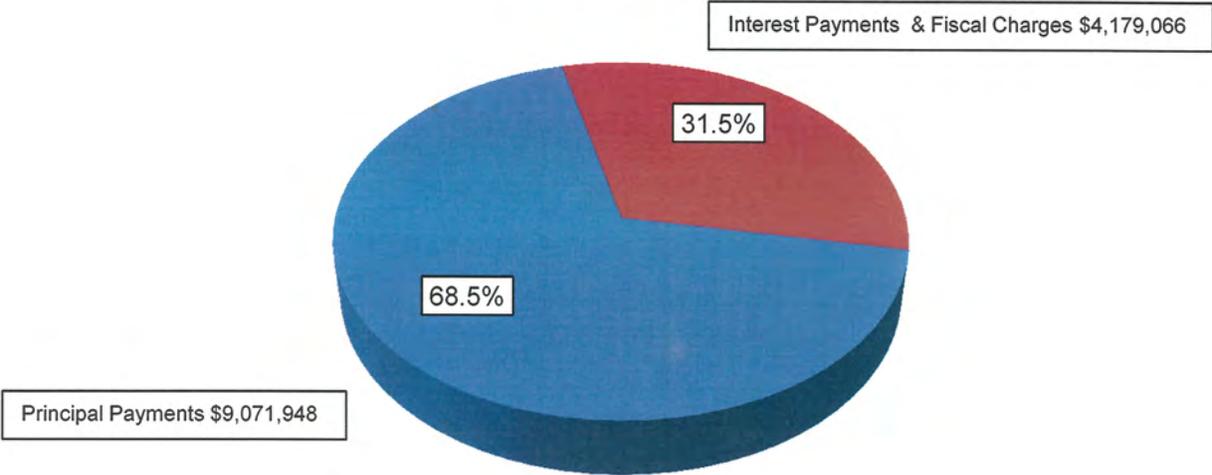
CITY INDEBTEDNESS

CITY INDEBTEDNESS

DEBT SERVICE FUND REVENUES: \$13,251,014



DEBT SERVICE FUND EXPENDITURES: \$13,251,014



CITY INDEBTEDNESS

Debt Overview:

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

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, the Water Fund, Sewer Rent Fund and Parking Improvements debt are generally considered self-liquidating, while all other General Fund and Library Fund debt is considered tax-supported.

The City has issued debt for public/private partnerships to build new parking facilities, for land as part of an Environmental Open Space Initiative, as well as for the more traditional uses such as infrastructure repair and replacement. With the exception of the City Center Garage, parking fees and fines and lease payments from users of parking facilities will retire all parking-related debt. Debt service costs related to land acquisition, as well as costs related to Recreation and Library issues in the FY 2016-17 budget will be partially paid from funds in the Recreation and Open Space Reserve. In 2014, the City issued \$17.5 million in serial bonds to construct the Lyon Place Garage as a catalyst for economic development in the East Post Road corridor. The City's last major issue of debt (\$26 million) was sold in February of 2015 at interest rates of 2.00% to 3.00%. Of this amount, \$15.6 million was for debt related to the Water Fund, including \$10 million for rehabilitation of the City's dam and \$3 million for the purchase of an automated meter reading system. From 2007 through 2012, the City has four refunding bonds outstanding; these bonds were issued to capitalize on lower interest rates. Two issues were sold in March of 2016: \$12,327,000 in new debt and \$9,590,000 to refund existing debt.

The City's Debt Performance Goals (see Section I), 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 2015.

CITY INDEBTEDNESS

A comprehensive plan which includes conservative revenue assumptions, adherence to the City's fiscal performance goals, a tax stabilization and reserve fund, and the reduction of expenditures, particularly personnel costs, remains in place to stabilize tax increases and to meet the criteria of the rating agency.

On June 30, 2015, outstanding indebtedness totaled \$154,452,742 an increase of 13% over the previous fiscal year. Of that amount, \$25,603,830 was for water improvements, \$1,552,446 was for sewer improvements and \$47,311,780 was for parking facilities, all of which are considered self-supporting. The remaining \$79,984,686 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, 2015, the City also had \$17,665,250 of authorized, but unissued debt, of which \$7,614,000 was for general projects, \$8,536,250 was for water improvements, \$808,000 was for sewer improvements and \$707,000 was for parking projects. Outstanding and authorized debt totaled \$172,117,992 at June 30, 2015, an increase of \$22.7 million or approximately 15% more than the previous year. Like most other municipalities struggling to remain under the tax cap, debt has been used to address many of the City's needs, where appropriate. While a significant portion of the increase in total debt is attributable to self-liquidating debt (principally the Water Fund), continuing growth in tax-supported debt must be evaluated cautiously because the local economy is not producing sufficient revenue to fund increasing debt service payments.

Debt Projections for FY 2015-16

A City serial bond of approximately \$12.3 million was sold as of March 2016. In addition, \$9.59 million in existing debt was re-financed. Based upon new indebtedness incurred and/or issued in the current fiscal year and scheduled principal payments to be made during the same time period, total authorized and outstanding indebtedness is projected to be \$177,946,187 at June 30, 2016, an increase of \$5.8 million or 3% over the previous fiscal year. Projected authorized and outstanding indebtedness is summarized below.

	<u>Self-Liquidating Debt</u>			<u>Tax-Supported Debt</u>		<u>Total</u>
	<u>Parking</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Library</u>	<u>All Other</u>	
Serial Bonds	\$45,040,703	\$27,680,976	\$1,742,184	\$4,514,329	\$78,553,005	\$157,531,197
Unissued	<u>2,121,000</u>	<u>9,975,350</u>	<u>1,060,555</u>	<u>909,000</u>	<u>6,349,085</u>	<u>20,414,990</u>
	<u>\$47,161,703</u>	<u>\$37,656,326</u>	<u>\$2,802,739</u>	<u>\$5,423,329</u>	<u>\$84,902,090</u>	<u>\$177,946,187</u>

CITY INDEBTEDNESS

Authorized and unissued debt based on the actions of the Common Council as of April 30, 2016 totaled \$17,356,150. This debt is scheduled for issuance in 2017. It is anticipated that any other new indebtedness authorized by the Common Council pursuant to the Capital Improvement Program (\$3,058,840) will also remain unissued as of June 30, 2016 and may also be issued in 2017. The City will retire approximately \$9.7 million in debt during the 2015-16 fiscal year and expend approximately \$4.9 million for interest expense.

FY 2016-17 Debt Service Fund

The Debt Service Fund budget for FY 2016-17 includes principal and interest payments related to debt attributable to the General and Library Funds. Debt service related to the Water and Sewer Rent Funds is budgeted and reported in each of those funds.

The Debt Service Fund revenue budget for FY 2016-17 totals \$13,251,014, an increase of approximately \$363,502 or 3% from the FY 2015-16 adopted budget. A comparison between the 2016-17 adopted budget, the 2015-16 revised budget as of December 31st and last year's actuals is shown below:

	<u>2014-15 Actual</u>	<u>2015-16 Revised Budget</u>	<u>2016-17 Adopted Budget</u>
<u>Revenues</u>			
General Fund Contribution	\$9,755,013	\$10,622,980	\$10,941,558
Library Fund Contribution	454,812	530,616	530,546
All Other	2,449,428	161,416	158,910
	<u>12,659,253</u>	<u>11,315,012</u>	<u>11,631,014</u>
Appropriation of Fund Balance	-	1,572,500	1,620,000
Total	<u>\$12,659,253</u>	<u>\$12,887,512</u>	<u>\$13,251,014</u>

FY 2016-17 revenues include an appropriation of fund balance from the Debt Service Fund of \$1,620,000, an increase of \$47,500 over the amount appropriated in 2015-16. This increase is possible because serial bond premium payments from the March 2016 sale have helped to stabilize debt service fund balance. A significant portion of All Other revenue in 2014-2015 was provided by a grant of \$1.98 million from New York State for the Lyon Place Garage which also stabilized fund balance. The General Fund contribution, which will increase by 3%, includes an appropriation from the open space reserve in the amount of \$100,000 (an increase of \$25,000 over the 2015-16 adopted budget) and the White Plains Hospital's portion of debt service (\$592,223) on the Longview Garage. Also included as revenue in the Debt Service Fund is a \$158,910 subsidy from the Environmental Facilities Corporation (EFC).

CITY INDEBTEDNESS

The Debt Service Fund expenditure budget for FY 2016-17 totals \$13,251,014 an increase of \$363,502 or 3% from the 2015-16 adopted budget. The refinancing of two bond issues (2006 and 2007) helped to limit the growth in debt service costs. A comparison between the adopted budget, the 2015-16 revised budget as of December 31st and last year's actuals is shown below.

	2014-15 Actual	2015-16 Revised Budget	2016-17 Adopted Budget
<u>Expenditures:</u>			
Principal Payments	\$7,260,984	\$8,748,219	\$9,071,948
Interest & Fiscal Charges	4,062,347	4,114,869	4,155,866
EFC Fees	24,510	24,424	23,200
Total	<u>\$11,347,841</u>	<u>\$12,887,512</u>	<u>\$13,251,014</u>

A complete analysis of the Debt Service Fund, including schedules of indebtedness, a summary of outstanding debt issues and an analysis of fund balance can be found at the end of this section.

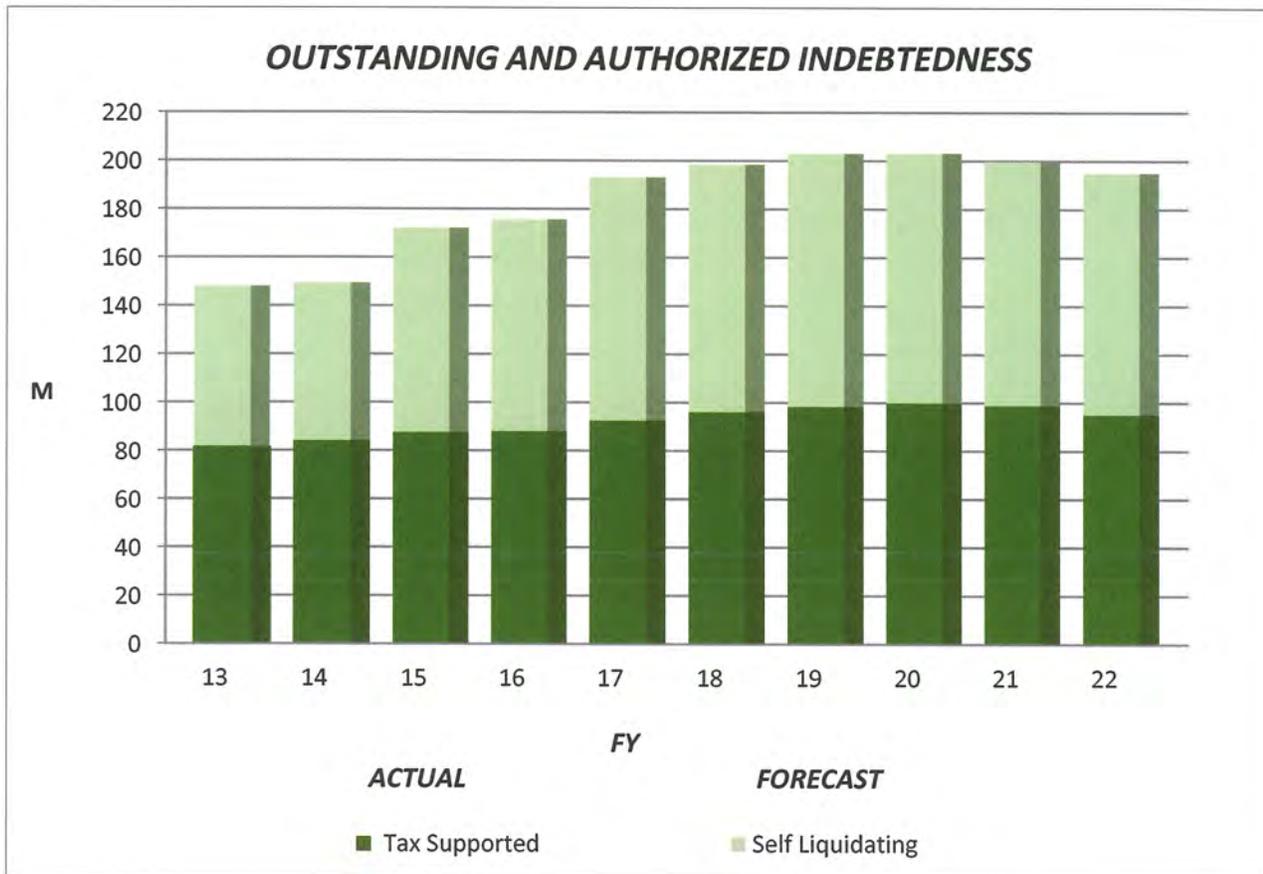
Debt Service Projections

Based upon anticipated new indebtedness incurred and issued during FY 2016-17 and scheduled principal and interest payments during the same time period, total authorized outstanding indebtedness at June 30, 2017 is projected to total \$193,171,136, an increase of 9% over FY 2015-16. It is anticipated that \$1 million in debt authorizations currently in place for expenditures which are to be refunded by New York State will be rescinded. Debt-related activity for the new fiscal year is projected as follows (in millions):

	Self Liquidating Debt	<u>Tax Supported Debt</u>		Total
		General Debt	Library Fund	
<u>Projected Debt:</u>				
June 30, 2016	\$87.6	\$84.9	\$5.4	\$177.9
New Debt - FY 2016-2017				
Capital Improvement Program	17.4	8.6	1.1	27.1
Retired/Rescinded Debt	(4.4)	(7.0)	(0.4)	(11.8)
June 30, 2017	<u>\$100.6</u>	<u>\$86.5</u>	<u>\$6.1</u>	<u>\$193.2</u>

CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2012-13 through the period covered by the 2016-22 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. While self-liquidating debt increases throughout the years, as the chart below indicates, this trend will moderate slightly beginning in FY 2019-20.



At the beginning of the period, authorized and outstanding indebtedness totaled \$148 million, with tax-supported debt accounting for approximately 55% of the total. Indebtedness projected from 2015-16 through 2021-22 is based on the adopted Capital Improvement Program. By the end of FY 2016-17, tax-supported debt will fall to 48% of total indebtedness and will remain under 50% of total indebtedness throughout the length of the current Capital Improvement Program (FY 2021-22). During that time period, new authorizations for self-liquidating debt are projected to total \$28.6 million compared to tax-supported new debt of \$44.3 million. The City's actual indebtedness and subsequent debt service during this time period will depend on the approval and timing of the related bond issues.

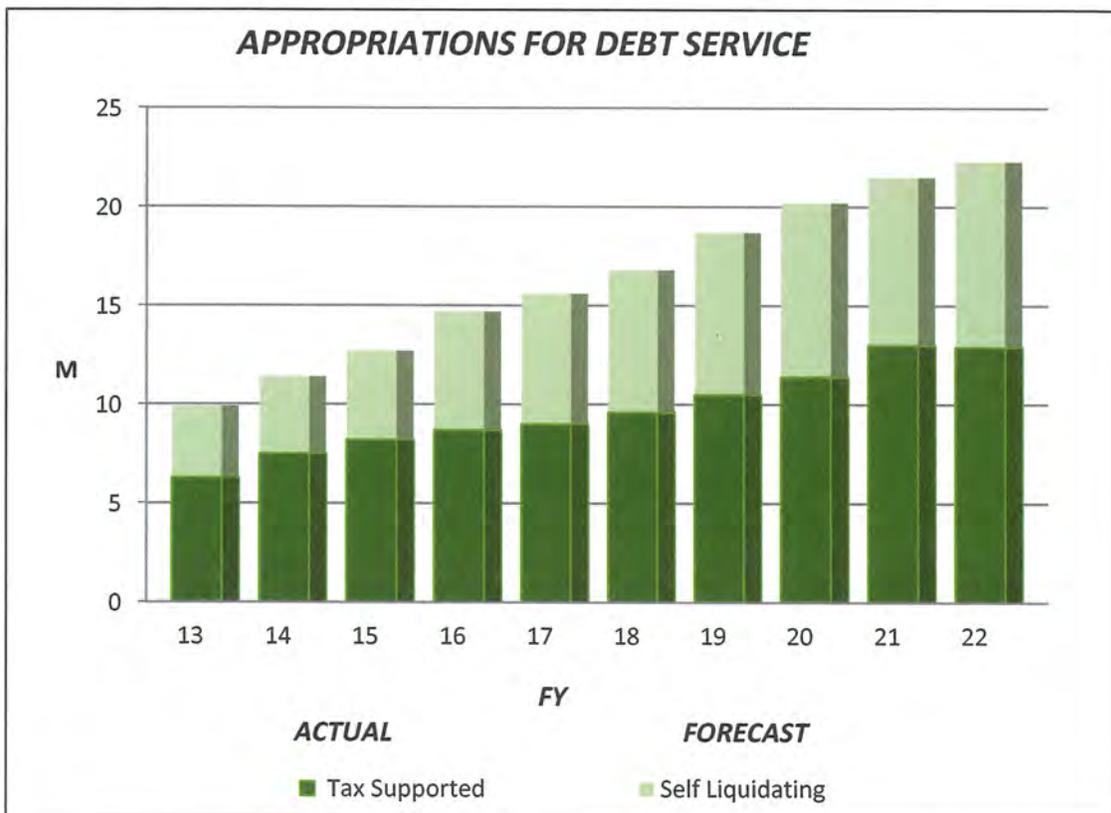
CITY INDEBTEDNESS

It is important to note in any discussion of indebtedness that White Plains' credit rating from Moody's Investors Services is Aa1, thereby indicating the Mayor and Common Council have traditionally established and followed debt management policies which have protected the financial well-being of the City. Continued vigilance will be needed as the state-mandated tax cap has resulted in increased borrowing to maintain the City's infrastructure in adequate condition.

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 21.7% of its available debt limit and will have approximately \$429 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2016.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2016-22 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, 2017. Total authorized and outstanding indebtedness will be less than 5% of the full valuation of property within the City as of the same date. Total outstanding debt per capita as of June 30, 2017 is projected to be \$3,329. Net debt per capita is projected to equal \$1,734.

Exhibit V.3 demonstrates the City's appropriations for debt service since fiscal year 2012-13 through fiscal year 2015-16 and the projected payments for fiscal years 2016-17 through 2021-22 based on the 2016-22 Capital Improvement Program.



CITY INDEBTEDNESS

In fiscal year 2016-17, debt service payments will total \$15.7 million, an increase of \$1.1 million or 7% over the current fiscal year. Included in this increase are debt service payments which will be funded by the Water Fund for the next phase of the water transmission line from the Central Avenue Pump Station, as well as payments by the General Fund for miscellaneous street reconstruction, a new computer system for Public Safety, heavy duty rolling stock, renovations to fire facilities and repairs to the Ebersole Ice Rink.

Finally, as indicated by the exhibit on the previous page, debt service payments towards self-liquidating debt are expected to increase again in FY 2016-17, primarily because of water system improvements. The increase in debt service payments for self-liquidating debt is based on the addition of \$5.7 million in Water Fund debt in the 2015-16 fiscal year, and the City's plan to incur over \$15 million in debt in FY 2016-17 to replace the City's present water storage tank.

**CITY OF WHITE PLAINS
CONSTITUTIONAL DEBT STATEMENT
PRO FORMA PROJECTED AS OF JUNE 30, 2016**

<u>Fiscal Year Ended June 30,</u>	<u>Assessed Valuation</u>	<u>State Equalization Rate</u>	<u>Full Valuation</u>
2016	\$ 277,055,010	3.30%	\$ 8,395,606,364
2015	276,979,095	3.48%	7,959,169,397
2014	277,740,593	3.77%	7,367,124,483
2013	275,572,096	3.70%	7,447,894,486
2012	278,155,129	3.48%	<u>7,992,963,477</u>
Total Five Year Full Valuation			<u>\$ 39,162,758,206</u>
Average Five Year Full Valuation			<u>\$ 7,832,551,641</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 548,278,615</u>
Outstanding Indebtedness June 30, 2016:			
Serial Bonds		\$ 157,531,197	
Bond Anticipation Notes		<u>-</u>	\$ 157,531,197
Less Exclusions:			
2016-17 Debt Service Appropriation (Principal Only)		10,674,201	
Water and Sewer System Debt - June 30, 2016		<u>27,831,673</u>	<u>38,505,874</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>\$ 119,025,323</u>
Net Debt Contracting Margin			<u>\$ 429,253,292</u>
Prom Forma Projected Percentage of Debt Contracting Power Exhausted			<u>21.7%</u>

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

	<u>Actuals</u>			<u>Projected</u>	<u>Adopted</u>
	<u>FY 12-13*</u>	<u>FY 13-14*</u>	<u>FY 14-15*</u>	<u>FY 15-16 06/30/16</u>	<u>FY 16-17 06/30/17</u>
Revenues:					
Intergovernmental	\$ -	\$ 128,682	\$ 163,016	\$ 161,416	\$ 158,910
Interest	684	546	515	500	-
Miscellaneous	17,228	12,465	45,793	13,185	-
Total Revenues	<u>17,912</u>	<u>141,693</u>	<u>209,324</u>	<u>175,101</u>	<u>158,910</u>
Expenditures:					
Debt Service:					
Principal Retirement	5,164,308	6,528,502	7,260,984	8,748,219	9,071,948
Interest & Fiscal Charges	3,408,724	3,613,368	4,086,857	4,139,293	4,179,066
Refunding Bond Issuance Costs	-	-	-	67,078	-
Total Expenditures	<u>8,573,032</u>	<u>10,141,870</u>	<u>11,347,841</u>	<u>12,954,590</u>	<u>13,251,014</u>
Other Financing Sources:					
Transfer In:					
General Fund	9,030,357	10,723,954	9,755,013	10,622,980	10,941,558
Library Fund	355,535	424,087	454,812	530,616	530,546
Capital Fund	142,394	338,647	2,240,104	75,000	-
Refunding bonds issued	-	-	-	5,892,018	-
Payment to refunded bond escrow agent	-	-	-	(6,602,423)	-
Issuance premium	-	-	-	1,650,566	-
Total Other Financing Sources	<u>9,528,286</u>	<u>11,486,688</u>	<u>12,449,929</u>	<u>12,168,757</u>	<u>11,472,104</u>
Net Changes in Fund Balance	<u>973,166</u>	<u>1,486,511</u>	<u>1,311,412</u>	<u>(610,732)</u>	<u>(1,620,000)</u>
Fund Balance at Beginning of Year	<u>707,825</u>	<u>1,680,991</u>	<u>3,167,502</u>	<u>4,478,914</u>	<u>3,868,182</u>
Fund Balance at End of Year	<u>\$ 1,680,991</u>	<u>\$ 3,167,502</u>	<u>\$ 4,478,914</u>	<u>\$ 3,868,182</u>	<u>\$ 2,248,182</u>

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

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>
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	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	15.52%	10,024,675	106,081,500
2010-2011	82,188,000	18,099,650	100,287,650	16.81%	15,420,125	115,707,775
2011-2012	106,606,555	-	106,606,555	21.25%	36,195,125	142,801,680
2012-2013	110,542,555	-	110,542,555	22.20%	37,468,075	148,010,630
2013-2014	136,675,800	-	136,675,800	25.57%	12,702,350	149,378,150
2014-2015	154,452,742	-	154,452,742	31.01%	17,665,250	172,117,992
2015-2016						
July	154,077,742	-	154,077,742	31.58%	21,179,850	175,257,592
August	154,077,742	-	154,077,742	32.00%	23,351,350	177,429,092
September	152,952,742	-	152,952,742	32.04%	24,864,200	177,816,942
October	152,952,742	-	152,952,742	32.13%	25,369,200	178,321,942
November	152,952,742	-	152,952,742	32.34%	26,515,550	179,468,292
December	152,952,742	-	152,952,742	32.36%	26,616,550	179,569,292
January	152,952,742	-	152,952,742	32.36%	26,616,550	179,569,292
February	150,094,201	-	150,094,201	31.91%	27,020,550	177,114,751
March	161,856,201	-	161,856,201	32.26%	17,154,150	179,010,351

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE
AND BUDGET PROJECTION FOR FISCAL YEAR 2016-2017**

	Actual 2014-15	Estimates 2015-16	Budget Projections 2016-2017			Less Funds Available	Amount Needed
			Principal	Interest	Total		
PROPRIETARY FUNDS							
Water Fund:							
Serial Bonds	\$ 1,201,385	\$ 1,602,213	\$ 1,465,748	\$ 814,191	\$ 2,279,939	\$ 2,279,939	\$ -
Bond Anticipation Notes	-	-	-	-	-	-	-
Total Water Fund	<u>1,201,385</u>	<u>1,602,213</u>	<u>1,465,748</u>	<u>814,191</u>	<u>2,279,939</u>	<u>2,279,939</u> ⁽¹⁾	<u>-</u>
Sewer Fund:							
Serial Bonds	150,793	179,671	136,505	53,416	189,921	189,921	-
Bond Anticipation Notes	-	-	-	-	-	-	-
Total Sewer Fund	<u>150,793</u>	<u>179,671</u>	<u>136,505</u>	<u>53,416</u>	<u>189,921</u>	<u>189,921</u> ⁽²⁾	<u>-</u>
GENERAL LONG TERM/SHORT TERM DEBT							
General Projects:							
EFC Fees	24,510	24,424	-	-	23,200	-	23,200
Serial Bonds	<u>10,633,991</u>	<u>12,087,324</u>	<u>8,693,950</u>	<u>4,003,318</u>	<u>12,697,268</u> ⁽³⁾	<u>1,778,910</u> ⁽⁴⁾	<u>10,918,358</u>
Open Space Fund:							
Serial Bonds	234,528	245,148	-	-	-	-	-
Serial Bonds (Taxable)	-	-	-	-	-	-	-
	<u>234,528</u>	<u>245,148</u> ⁽⁵⁾	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>10,893,029</u>	<u>12,356,896</u>	<u>8,693,950</u>	<u>4,003,318</u>	<u>12,720,468</u>	<u>1,778,910</u>	<u>10,941,558</u>
Library Fund:							
Serial Bonds	454,812	530,616	377,998	152,548	530,546	-	-
Bond Anticipation Notes	-	-	-	-	-	-	-
Total Library Fund	<u>454,812</u>	<u>530,616</u>	<u>377,998</u>	<u>152,548</u>	<u>530,546</u>	<u>-</u>	<u>530,546</u>
Total Debt Service	<u>\$ 12,700,019</u>	<u>\$ 14,669,396</u>	<u>\$ 10,674,201</u>	<u>\$ 5,023,473</u>	<u>\$ 15,720,874</u>	<u>\$ 4,248,770</u>	<u>\$ 11,472,104</u>
Recapitulation:							
EFC Administrative Fee	\$ 24,510	\$ 24,424	\$ -	\$ -	\$ 23,200	\$ -	\$ 23,200
Serial Bonds	12,675,509	14,644,972	10,674,201	5,023,473	15,697,674	4,248,770	11,448,904
Bond Anticipation Notes	-	-	-	-	-	-	-
	<u>\$ 12,700,019</u>	<u>\$ 14,669,396</u>	<u>\$ 10,674,201</u>	<u>\$ 5,023,473</u>	<u>\$ 15,720,874</u>	<u>\$ 4,248,770</u>	<u>\$ 11,472,104</u>

(1) \$2,279,939 Water Fees

(2) \$189,921 Sewer Rent Fees

(3) Includes \$592,223 WP Hospital's portion of debt service for Longview Garage and \$100,000 from Open Space Reserve

(4) \$1,620,000 from Appropriation of Debt Service Fund Balance; \$158,910 EFC Subsidy

(5) Debt service reclassified to General Projects in FY 2016-2017

PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2016 & 2017

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding 6/30/2016</u>	<u>Fiscal Year 2016-2017</u>		<u>Balance Outstanding 6/30/2017</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
Public Improvements - R 2002 A & B	2007	\$ 12,470,000	4.00-5.00	2022	\$ 9,585,000	\$ 1,445,000	\$ 412,900	\$ 8,140,000
Public Improvements	2007	6,907,000	3.70-4.25	2017	327,591	327,591	13,104	-
Public Improvements - Series A	2008	3,210,000	3.375-4.00	2028	1,912,063	159,338	71,742	1,752,725
Public Improvements	2010	6,261,050	1.50-4.00	2030	4,212,828	235,261	154,445	3,977,567
Public Improvements - R 2003	2011	2,254,242	2.00-5.00	2018	815,365	399,689	40,769	415,676
Public Improvements	2011	9,586,375	2.00-3.125	2027	7,503,366	584,350	185,305	6,919,016
Public Improvements (Certs & URA)	2011	6,945,000	2.00-3.125	2027	5,435,931	423,343	134,247	5,012,588
Public Improvements - R 2004 & 2005	2012	1,501,002	2.00-5.00	2025	1,094,776	164,870	49,381	929,906
Public Improvements (Cert & Capital)	2012	5,844,805	2.00-3.00	2027	4,753,627	380,775	118,823	4,372,852
Public Improvements - R 2005	2012	1,100,680	0.80-2.60	2025	924,210	85,972	43,417	838,238
Public Improvements - EFC	2013	10,775,259	0.26-4.61	2033	9,280,000	495,000	317,819	8,785,000
Public Improvements	2013	7,195,350	2.25-3.00	2028	6,313,753	458,256	162,100	5,855,497
Public Improvements	2014	3,269,991	2.00-3.25	2029	3,074,547	199,236	78,520	2,875,311
Public Improvements	2015	8,703,200	5.00-3.00	2035	8,703,200	359,933	214,531	8,343,267
Public Improvements	2016	8,920,250	2.00-5.00	2036	8,920,250	-	309,148	8,920,250
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2021	5,696,498	224,745	204,521	5,471,753
		<u>100,702,404</u>			<u>78,553,005</u>	<u>5,943,359</u>	<u>2,510,772</u>	<u>72,609,646</u>
Library Fund:								
Public Improvements	2010	37,500	1.50-4.00	2030	28,666	1,601	1,051	27,065
Public Improvements	2011	806,625	2.00-3.125	2027	631,355	49,169	15,592	582,186
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	1,787,788	180,934	83,509	1,606,854
Public Improvements	2012	906,000	2.00-3.00	2027	736,857	59,024	18,419	677,833
Public Improvements	2013	162,000	2.25-3.00	2028	142,151	10,317	3,649	131,834
Public Improvements	2014	1,263,000	2.00-3.25	2029	1,187,512	76,953	30,328	1,110,559
		<u>5,391,533</u>			<u>4,514,329</u>	<u>377,998</u>	<u>152,548</u>	<u>4,136,331</u>
S/T		<u>106,093,937</u>			<u>83,067,334</u>	<u>6,321,357</u>	<u>2,663,320</u>	<u>76,745,977</u>

(continued)

PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2016 & 2017 (cont.)

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding 6/30/2016</u>	<u>Fiscal Year 2016-2017</u>		<u>Balance Outstanding 6/30/2017</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
Parking Projects:								
Public Improvements	2007	1,237,500	3.70-4.250	2017	58,694	58,694	2,348	-
Public Improvements	2008	625,000	3.375-4.00	2028	372,286	31,024	13,969	341,262
Public Improvements - Series B	2008	18,750,000	4.00-4.375	2033	14,595,000	600,000	613,720	13,995,000
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	170,000	10,000	11,250	160,000
Public Improvements	2010	1,326,000	1.50-4.00	2030	1,013,639	56,606	37,160	957,033
Public Improvements - R 2003	2011	839,803	2.00-5.00	2018	303,758	148,901	15,188	154,857
Public Improvements	2011	1,417,000	2.00-3.125	2027	1,109,102	86,375	27,390	1,022,727
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	3,477,969	249,934	150,645	3,228,035
Public Improvements	2012	2,954,250	2.00-3.00	2027	2,402,715	192,462	60,059	2,210,253
Public Improvements	2013	2,383,150	2.25-3.00	2028	2,091,159	151,778	53,689	1,939,381
Public Improvements	2014	17,548,350	2.00-3.25	2029	16,499,504	1,069,199	421,372	15,430,305
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,717,000	71,009	42,324	1,645,991
Public Improvements	2016	303,000	5.00-3.00	2036	303,000	-	10,501	303,000
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2021	926,877	24,609	32,931	902,268
		<u>54,546,665</u>			<u>45,040,703</u>	<u>2,750,591</u>	<u>1,492,546</u>	<u>42,290,112</u>
Water Fund:								
Public Improvements	2007	2,865,000	3.70-4.250	2017	140,000	140,000	5,600	-
Public Improvements - Series A	2008	1,000,000	3.375-4.00	2008	595,651	49,638	22,350	546,013
Public Improvements - R (2003)	2010	3,062,500	1.50-4.00	2030	2,341,077	130,736	85,826	2,210,341
Public Improvements - R 2004 & R2005	2011	198,897	2.00-5.00	2018	71,941	35,265	3,597	36,676
Public Improvements	2012	2,013,447	2.00-5.00	2025	1,600,257	168,290	74,543	1,431,967
Public Improvements	2012	2,043,000	2.00-3.00	2027	1,661,588	133,097	41,533	1,528,491
Public Improvements	2013	151,500	2.25-3.00	2028	132,936	9,649	3,413	123,287
Public Improvements	2014	252,500	2.00-3.25	2029	237,408	15,385	6,064	222,023
Public Improvements	2015	15,554,000	2.00-3.00	2035	15,554,000	643,258	383,400	14,910,742
Public Improvements	2016	2,800,750	5.00-3.00	2036	2,800,750	-	97,066	2,800,750
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	2,545,368	140,430	90,799	2,404,938
		<u>32,516,324</u>			<u>27,680,976</u>	<u>1,465,748</u>	<u>814,191</u>	<u>26,215,228</u>
Sewer Fund:								
Public Improvements	2007	500,000	3.70-4.250	2017	23,715	23,715	948	-
Public Improvements - R 2003	2010	135,775	1.50-4.00	2030	103,790	5,796	3,805	97,994
Public Improvements	2011	232,058	2.00-5.00	2018	83,936	41,145	4,197	42,791
Public Improvements	2011	275,000	2.00-3.125	2027	215,246	16,763	5,316	198,483
Public Improvements	2012	301,500	2.00-3.00	2027	245,211	19,642	6,129	225,569
Public Improvements	2014	479,700	2.00-3.25	2029	451,029	29,228	11,520	421,801
Public Improvements	2016	303,000	5.00-3.00	2036	303,000	-	10,501	303,000
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	316,257	216	10,999	316,041
		<u>2,546,954</u>			<u>1,742,184</u>	<u>136,505</u>	<u>53,415</u>	<u>1,605,679</u>
Total Serial Bonds:		\$ 195,703,880			\$ 157,531,197	\$ 10,674,201	\$ 5,023,472	\$ 146,856,996

**PRO FORMA SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
JUNE 30, 2016 & 2017**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance 6/30/16</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2016-2017</u>		<u>Balance Outstanding 6/30/17</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
Renovations to Fire Facilities FY 11-12	\$ 92,000	\$ 92,000 (1)	\$	\$		\$	\$	\$
Gillie Park Improvements	70,700	70,700 (1)						
Misc. SWD Reconstruction FY 13-14	505,000	505,000 (1)						
Tibbits Park Improvements	101,000	101,000 (1)						
Mamaroneck Ave. Signalization Ph. 1	252,500	155,000 (2)		97,500 (2)				
Traffic Signal Replacement	227,250	130,000 (2)		97,250 (2)				
PS Communications Room A/C-Design	35,500	35,500 (1)						
Delfino Park-Ebersole Ice Rink	757,500	757,500 (1)						
City-wide Security & Fire Alarm Upgrades	303,000			303,000				303,000
PS Electronic Devices Replacement FY 14-15	101,000	101,000 (1)						
City-wide IT Infrastructure Repl/Enhancements	126,250	126,250 (1)						
Fiber Optic Traffic System As Built	50,500	50,500		50,500				50,500
Renovations to Fire Facilities FY 14-15	757,500	757,500 (1)						
Miscellaneous Storm Water Drains FY 14-15	505,000	505,000 (1)						
20 Ferris Avenue Mold Remediation Phase I	505,000	505,000 (1)						
City Hall Front Steps	252,500	252,500 (1)						
Community Education Facility	139,900	139,900 (1)						
Local Traffic Controller Upgrade	141,400			141,400				141,400
WP Multi-Modal Transportation Study	1,000,000 (3)	1,000,000 (3)		1,000,000 (3)				
Prisoner Processing Area	101,000	101,000		101,000				101,000
Maple Avenue SWD Phase II	404,000	404,000		404,000				404,000
City Hall Steam Pipe Rehabilitation	303,000	303,000		303,000				303,000
FY 15-16 Rolling Stock Acquisition	1,747,300	1,747,300 (1)						
PS Computer System	1,212,000	1,212,000 (1)						
Fire Hose Replacement	75,550	75,550		75,550				75,550
PS Electronic Device Replacement FY 15-16	111,100	111,100 (1)						
Renovations to Fire Facilities FY 15-16	757,500	757,500		757,500				757,500
Miscellaneous Street Reconstruction FY 15-16	1,414,000	1,414,000 (1)						
Renovations to City Facilities	151,500	151,500 (1)						
A/C Replacement PS Communications Room	303,000	303,000		303,000				303,000
Park Fence Replacement, Ph. 1	50,500	50,500 (1)						
Kittrell Park Improvements	404,000	404,000		404,000				404,000
City Hall Rear Steps	60,600	60,600		60,600				60,600
City Hall Electrical Systems	858,500	858,500		858,500				858,500
FY 15-16 Capital Improvement Program	1,392,285	1,392,285		1,392,285				1,392,285
FY 16-17 Capital Improvement Program								8,610,800
S/T General Improvements	<u>15,269,335</u>	<u>15,074,585</u>	<u>-</u>	<u>6,349,085</u>		<u>-</u>	<u>-</u>	<u>13,765,135</u>
Library:								
Library Air Handler System	505,000	505,000		505,000				505,000
Library Boilers	404,000	404,000		404,000				404,000
FY 16-17 Capital Improvement Program								1,111,100
S/T Library Improvements	<u>909,000</u>	<u>909,000</u>	<u>-</u>	<u>909,000</u>		<u>-</u>	<u>-</u>	<u>2,020,100</u>

(1) \$12,327,000 serial bonds sold in March 2016 of which \$8,920,250 is tax-supported

(2) Upon project completion the balance is to be rescinded.

(3) Of this amount \$1 million is a grant from NYSERDA.

**PRO FORMA SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
JUNE 30, 2016 & 2017 (cont.)**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance 6/30/16</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2016-2017</u>		<u>Balance Outstanding 6/30/17</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
Parking:								
Misc. Parking Lot Rehabilitation FY 14	303,000	303,000 (1)						-
Garage Membrane Design & Replacement	101,000	101,000		101,000				101,000
Chester Maple Garage Fire System Upgrade	252,500	252,500		252,500				252,500
Lex-Grove E/W Generator Replacement Design	50,500	50,500		50,500				50,500
Municipal Parking Structure Rehabilitation FY 16	505,000	505,000		505,000				505,000
Lex-Grove East Elevator Modernization	606,000	606,000		606,000				606,000
FY 15-16 Capital Improvement Program	606,000	606,000		606,000				606,000
FY 16-17 Capital Improvement Program								1,313,000
S/T Parking Improvements	<u>2,424,000</u>	<u>2,424,000</u>	<u>-</u>	<u>2,121,000</u>		<u>-</u>	<u>-</u>	<u>3,434,000</u>
Water Fund:								
Dam Rehabilitation Phase II	600,000	600,000 (2)		600,000				600,000
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 Heavy Duty FY 14-15	75,750	75,750 (1)						
Filtration Plant Rehabilitation	2,020,000	2,020,000		2,020,000				2,020,000
Fluoride Tank Replacement OSPS	2,525,000	2,525,000		2,525,000				2,525,000
Fluoride Tank Replacement CAPS	1,212,000	1,212,000		1,212,000				1,212,000
Water Transmission from CAPS Phase II	2,725,000	2,725,000 (1)						-
Invasive Species Management	489,850	489,850		489,850				489,850
Replace/Reconstruct Water Lines FY 15-16	2,525,000	2,525,000		2,525,000				2,525,000
FY 16-17 Capital Improvement Program								15,150,000
S/T Water Fund	<u>12,776,100</u>	<u>12,776,100</u>	<u>-</u>	<u>9,975,350</u>		<u>-</u>	<u>-</u>	<u>25,125,350</u>
Sewer Fund:								
Misc. Sanitary Sewer Reconstruction FY 13-14	303,000	303,000 (1)						
Misc. Sanitary Sewer Reconstruction FY 14-15	505,000	505,000		505,000				505,000
FY 15-16 Capital Improvement Program	555,555	555,555		555,555				555,555
FY 16-17 Capital Improvement Program								909,000
S/T Sewer Fund	<u>1,363,555</u>	<u>1,363,555</u>	<u>-</u>	<u>1,060,555</u>		<u>-</u>	<u>-</u>	<u>1,969,555</u>
Total Bond Anticipation Notes:	<u>\$ 32,741,990</u>	<u>\$ 32,547,240</u>	<u>\$ -</u>	<u>\$ 20,414,990</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,314,140</u>

(1) \$12,327,000 serial bond sold March 2016 of which \$3,406,750 is self-liquidating debt

(2) Of this amount, \$600,000 is a potential grant from NYS Clean Water Act

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SUPPLEMENTAL INFORMATION

**CITY OF WHITE PLAINS, NEW YORK
DEMOGRAPHIC AND STATISTICAL FACTS
JUNE 30, 2015**

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 it was 830. White Plains was incorporated as a village in 1866. By 1870, 26 years after the arrival of the railroad, the population was 2,630 and it was 4,508 in 1890. In 1900 the population was 7,899 and it increased to 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 and was hampered by a deep recession. In 2003 White Plains started the beginning of a new downtown development renaissance, and with the improving economy and healthy office leasing activity, White Plains entered the new millennium as the leading retail and office center in Westchester County. Construction began on a large parcel in the downtown area in 2005, known as Renaissance Square, which includes residential and hotel towers, each 40 stories tall featuring a luxury Ritz-Carlton hotel and more than 400 condominium units.

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

White Plains residents were prominently born in the United States, 65.5%, foreign born are 32.2% and those born in Puerto Rico, a U.S. island or abroad to American parents are 2.3%.

Of the City's population, five years and older: 55.8% speak english only, 31.9% speak Spanish and 12.3% speak a language other than Spanish. Some speak more than one language.

Education levels are: less than a high school graduate, 13.2%; a high school or high school equivalency diploma, 20.7%; some college or an associate's degree, 20.9%; a bachelor's degree, 23.1% and a graduate or professional degree, 22.1%.

DEMOGRAPHIC STATISTICS

Fiscal Year	Population ⁽¹⁾	Medium Age ⁽²⁾	Per Capita Income ⁽²⁾	Median Family Income ⁽²⁾	Median Household Income ⁽²⁾	Public School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾
2014-15	58,035	38.1	\$ 46,673	\$ 101,130	\$ 81,743	7,117	3.8%
2013-14	57,866	38.7	\$ 46,122	\$ 97,500	\$ 80,701	7,073	4.6%
2012-13	57,403	39.4	\$ 46,529	\$ 93,864	\$ 75,254	7,260	5.7%
2011-12	57,241	39.6	\$ 44,473	\$ 92,406	\$ 76,164	7,177	6.7%

Sources: (1) U.S. Census Bureau, Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2014

(2) U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates

(3) Annual School Census of the White Plains Board of Education

(4) U.S. Bureau of Labor and Statistics for the City of White Plains, not seasonally adjusted, annual average

GENERAL INFORMATION

Date of Incorporation	1916	Municipal Water Operations:	
Form of Government	Mayor-Council	Number of Metered Accounts	9,569
Area	9.79 Square Miles	Average Daily Consumption	7,973,000 gallons)
Police Protection:		Miles of Water Mains	158.5
Number of Stations	1	Supply	New York City
Fire Protection:			Aqueduct, three
Number of Stations	7 (2 of which are equipped but not staffed)		City wells and two
			City reservoirs
Number of Fire Hydrants	2,053	Recreation and Culture:	
		Total Acres of Parks	231
Public Works:		Number of Parks and Recreation Facilities	23
Number of Street Lights	5,960	Number of Youth Programs	480
Miles of Paved City Streets	150	Number of Adult Programs	158
Miles of Sanitary Sewers	127.1	Number of Senior Programs	579
Miles of Storm Water Drains	83	Number of Libraries	1
		Number of Volumes	288,922

PRINCIPAL TAXPAYERS JUNE 30, 2015

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 12,807,520	4.62%
2	Westchester Mall, LLC	Retail Outlet	10,666,450	3.85
3	44 S. Broadway Property, LLC	Office Space Rental	4,200,000	1.52
4	White Plains Plaza	Office Space Rental	4,161,460	1.50
5	Cali WP Realty Assoc., LP	Real Estate Devel.	4,010,000	1.45
6	White Plains Galleria	Retail Outlet	3,846,000	1.39
7	Gateway I Group, Inc.	Office Space Rental	3,425,000	1.24
8	Reckson Realty	Office Space Rental	2,700,000	0.97
9	Amrcn. Telephone & Telegraph	Public Utility	2,379,346	0.87
10	Avalon WP I, LLC	Apartments	2,249,000	0.81
11	Westpark I, LLC	Office Space Rental	1,950,000	0.70
12	Verizon New York, Inc.	Public Utility	1,697,766	0.61
13	HPT ING 2 Properties	Hotel	1,650,000	0.61
14	Caf West, LLC	Office Space Rental	1,650,000	0.61
15	ERST 10 Bank Street, LLC	Office Space Rental	1,500,000	0.54
16	Bryant Gardens Corp.	Cooperative Apts.	1,340,000	0.48
17	707/709 Westchester	Office Space Rental	1,130,000	0.44
18	Reckson Operating	Office Space Rental	1,050,000	0.38
19	Bloomingdale's Inc.	Retail Outlet	1,045,000	0.38
20	Renaissance Rental	Real Estate Devel.	947,300	0.34
			\$64,404,842	23.31%

**CITY OF WHITE PLAINS
CONSTITUTIONAL TAX LIMIT
PROJECTED AS OF JULY 1, 2016**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage of Tax Rate</u>
	2016	\$ 8,395,606,364		
	2015	7,959,169,397		
	2014	7,367,124,483		
	2013	7,447,894,486		
	2012	7,992,963,477		
Five-Year Total Full Valuation		<u>\$ 39,162,758,207</u>		
Five-Year Average Full Valuation		<u>\$ 7,832,551,641</u>		
Constitutional Tax Limit (2% of five-year average)		<u>\$ 156,651,033</u>	<u>\$ 565.67</u>	<u>100.00%</u>
FY 2016-17 Tax Levy - General City Purposes ⁽¹⁾		<u>\$ 55,648,820</u>	<u>\$ 200.95</u>	<u>35.52%</u>
Allowable Exclusions ⁽²⁾		<u>(11,840,953)</u>	<u>(42.76)</u>	<u>-7.56%</u>
Tax Levy Subject to Limit		<u>43,807,867</u>	<u>158.19</u>	<u>27.97%</u>
Constitutional Tax Margin		<u>\$ 112,843,166</u>	<u>\$ 407.48</u>	<u>72.03%</u>

⁽¹⁾ Based upon Assessed Valuation of \$276,928,690 as certified by the Assessor on March 1, 2016 and adopted Tax Rate of \$200.95 per \$1,000 of assessed value.

⁽²⁾ Based upon projected 2016-17 debt payments less projected debt service fund balance at June 30, 2016.

Constitutional Tax Limit - Last Ten Fiscal Years:

<u>Year</u>	<u>Constitutional Tax Limit</u>	<u>Tax Levy</u>	<u>Total Exclusions</u>	<u>Tax Levy Subject To Tax Limit</u>	<u>Constitutional Tax Margin</u>	<u>Percent Exhausted</u>
2015-16	\$ 156,651,033	\$ 55,616,023	\$ 15,761,026	\$ 39,854,997	\$ 116,796,036	25.44%
2014-15	166,900,331	54,326,680	13,521,876	40,804,804	126,095,527	24.45%
2013-14	179,641,197	53,253,982	12,013,972	41,240,010	138,401,187	22.96%
2012-13	192,017,243	50,834,785	10,562,977	40,271,808	151,745,435	20.97%
2011-12	196,607,681	48,985,900	10,418,598	38,567,302	158,040,379	19.62%
2010-11	195,263,275	47,210,932	8,251,695	38,959,237	156,304,038	19.95%
2009-10	186,996,219	44,795,451	8,595,552	36,199,899	150,796,320	19.36%
2008-09	173,290,634	42,794,228	9,259,647	33,534,581	139,756,053	19.35%
2007-08	158,251,178	41,145,849	9,952,296	31,193,553	127,057,625	19.71%
2006-07	141,693,629	39,281,812	10,394,597	28,887,215	112,806,414	20.39%
2005-06	125,427,250	37,192,306	8,984,065	28,208,241	97,219,009	22.49%

Source: City of White Plains Finance Department

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

<u>Year</u>	<u>City of White Plains</u>	<u>White Plains School District</u>	<u>Westchester County</u>			<u>Total</u>	<u>Total Tax Rate</u>
			<u>County</u>	<u>Sewer Districts</u>	<u>Refuse Disposal District</u>		
2016-17	\$200.95	\$615.61	\$103.89	\$14.77 (1) 16.63 (2)	\$9.27	\$127.93 129.79	\$944.49 946.35
2015-16	200.74	613.74	103.73	14.80 (1) 15.92 (2)	9.53	128.06 129.18	942.54 943.66
2014-15	196.14	600.22	100.99	14.80 (1) 15.53 (2)	9.14	124.93 125.66	921.29 922.02
2013-14	191.74	583.21	99.24	15.79 (1) 16.33 (2)	9.43	124.46 125.00	899.41 899.95
2012-13	184.47	565.50	106.28	16.43 (1) 18.28 (2)	10.02	132.73 134.58	882.70 884.55
2011-12	176.11	548.89	110.59	17.17 (1) 18.82 (2)	10.51	138.27 139.92	863.27 864.92
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

(1) Bronx Valley District
(2) Mamaroneck District

City of White Plains, New York	
Office of State Comptroller Tax Levy Cap Reporting Form	
Adopted Budget Fiscal Year Ended June 30, 2017	
Prepared May 17, 2016	
Tax Levy Cap - Calculations and Totals	
Tax Levy Limit (Cap) Before Adjustments and Exclusions:	
1. a. Real property tax levy current fiscal year	\$ 55,616,023
b. BID special assessment levies current fiscal year	665,000
Total taxes levied current fiscal year	56,281,023
2. Less total reserve amount (including interest earned) from current fiscal year	-
	56,281,023
3. Tax Base Growth Factor	1.0025
	56,421,726
4. Add PILOTS receivable current fiscal year	2,873,440
	59,295,166
Allowable levy growth factor (2% or rate of inflation, whichever is less)	1.0012
	59,366,320
5. Less PILOTS receivable forthcoming fiscal year	(3,051,580)
7. Plus available carryover from current fiscal year	12,838
Total Levy Limit (Cap) Before Adjustments and Exclusions	56,327,578
9. Adjustments for Transfer of Local Government Functions:	
Costs incurred from transfer of local government functions	-
Savings realized from transfer of local government functions	-
Total Adjustments for Transfer of Local Government Functions	-
Tax Levy Limit, Adjusted for Transfer of Local Government Functions	56,327,578
Exclusions:	
6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy	-
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	-
a. ERS	-
b. PFRS	-
c. TRS	-
Total Exclusions	-
Tax Levy Limit, Adjusted for Transfers and Exclusions	\$ 56,327,578
Real property tax levy	\$ 55,648,820
BID special assessments	665,000
Total Real Property Tax Levy	\$ 56,313,820
Difference Between Tax Levy Limit and Tax Levy	\$ 13,758
Do you plan to override the cap in the forthcoming year?	No
For informational purposes only:	
Total taxes levied current fiscal year	\$ 56,281,023
Tax levy limit forthcoming fiscal year	56,327,578
Additional tax levy amount available within tax limit in forthcoming year	\$ 46,555
Tax levy forthcoming year as percentage increase over current year tax levy	0.08%

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

Fiscal Year	Property Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ⁽²⁾	Total Collections to Date	
		Amount Collected	Percent of Levy		Amount Collected	Percent of Levy
2014-15	\$ 54,326,680	\$ 54,060,085	99.51%	\$ -	\$ 54,060,085	99.51%
2013-14	53,253,982	52,945,567	99.42%	213,981	53,159,548	99.82%
2012-13	50,834,785	50,539,754	99.42%	241,340	50,781,094	99.89%
2011-12	48,985,900	48,560,717	99.13%	395,878	48,956,595	99.94%
2010-11	47,210,932	46,801,722	99.13%	388,280	47,190,002	99.83%
2009-10	44,795,451	44,262,211	98.81%	338,294	44,600,505	99.56%
2008-09	42,794,228	42,430,049	99.15%	359,471	42,789,520	99.99%
2007-08	41,145,849	40,802,400	99.16%	341,499	41,143,899	100.00%
2006-07	39,281,812	39,107,050	99.56%	174,762	39,281,812	100.00%
2005-06	37,192,306	36,342,557	97.72%	849,749	37,192,306	100.00%

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2014 - June 30, 2015.

(2) Collections in subsequent years are through June 30, 2015.

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

Month	2010-2011*		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016	
	2010-2011*	Variance Over / Under 09-10	2011-2012	Variance Over / Under 10-11	2012-2013	Variance Over / Under 11-12	2013-2014	Variance Over / Under 12-13	2014-2015	Variance Over / Under 13-14	2015-2016	Variance Over / Under 14-15
July	\$ 3,345,663	-2.5%	\$ 3,510,417	4.9%	\$ 3,625,068	3.3%	\$ 3,611,093	-0.4%	\$ 3,560,309	-1.4%	\$ 3,589,763	0.8%
August	3,394,885	-2.3%	3,486,543	2.7%	3,623,198	3.9%	3,686,485	1.7%	3,713,549	0.7%	3,422,138	-7.8%
September	4,138,621	22.1%	4,506,575	8.9%	3,473,603	-22.9%	4,087,163	17.7%	3,981,515	-2.6%	4,129,685	3.7%
	10,879,169	5.7%	11,503,535	5.7%	10,721,869	-6.8%	11,384,741	6.2%	11,255,373	-1.1%	11,141,586	-1.0%
October	4,022,113	-12.2%	3,680,045	-8.5%	3,630,717	-1.3%	3,602,434	-0.8%	3,623,655	0.6%	3,879,958	7.1%
November	3,603,356	-2.9%	3,598,381	-0.1%	3,571,600	-0.7%	3,703,782	3.7%	3,705,654	0.1%	3,791,449	2.3%
December	5,117,442 ⁽¹⁾	69.2%	4,440,492	-13.2%	4,292,274	-3.3%	4,394,754	2.4%	4,516,148	2.8%	3,775,622	-16.4%
	12,742,911	12.6%	11,718,918	-8.0%	11,494,591	-1.9%	11,700,970	1.8%	11,845,457	1.2%	11,447,029	-3.4%
January	4,235,851 ⁽²⁾	3.5%	4,222,624	-0.3%	4,392,112	4.0%	4,388,117	-0.1%	4,332,715	-1.3%	4,054,317	-6.4%
February	3,367,819	-0.3%	3,742,587	11.1%	3,664,552	-2.1%	3,615,727	-1.3%	3,490,294	-3.5%	3,422,693	-1.9%
March	3,923,160	5.3%	3,676,370	-6.3%	3,667,421	-0.2%	3,745,379	2.1%	3,778,152	0.9%	3,927,965	4.0%
	11,526,830	2.9%	11,641,581	1.0%	11,724,085	0.7%	11,749,223	0.2%	11,601,161	-1.3%	11,404,975	-1.7%
April	3,468,304	3.5%	3,682,337	6.2%	3,537,260	-3.9%	3,509,414	-0.8%	3,643,624	3.8%		
May	3,394,354	3.0%	3,532,656	4.1%	3,538,909	0.2%	3,476,078	-1.8%	3,698,478	6.4%		
June	4,482,879	22.3%	3,796,376 *	-15.3%	3,905,885	2.9%	4,850,144	24.2%	3,831,237	-21.0%		
	11,345,537	7.7%	11,011,369	-2.9%	10,982,054	-0.3%	11,835,636	7.8%	11,173,339	-5.6%		
Total	\$46,494,447	-7.0%	\$45,875,403	-1.3%	\$ 44,922,599	-2.1%	\$46,670,570	3.9%	\$45,875,330	-1.7%		
Tax Stabilization	\$ 5,008,606		\$ 5,097,268		\$ 4,991,398		\$ 5,185,617		\$ 5,097,259		\$ 3,777,065	
NINE Months Y-T-D											\$ 33,993,590	-2.0%

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

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

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

**The People of
the
City of White Plains**

Mayor

**Common
Council**

Operating Departments

Advisory Boards & Commissions

Office of the Assessor	Department of Building	Department of Budget
Office of the City Clerk	Department of Finance	Department of Information Technology
Department of Law	Department of Parking	Department of Personnel
Department of Planning	Department of Public Safety	Department of Public Works
Department of Purchase	Department of Recreation & Parks	Youth Bureau

Board of Assessment Review	Board of Electrical Control *	Board of Ethics
Board of Examiners of Motion Picture Operators *	Budget & Management Advisory Committee *	Building Code Appeals Committee*
Capital Projects Board *	Community Development Citizens Advisory Committee *	Conservation Board *
Design Review Board *	Examining Board of Stationary Engineers *	Mayor's Advisory Committee on the Disabled *
Planning Board*	Real Estate Committee	Recreation Advisory Committee *
Transportation Commission *	Youth Board *	Zoning Board of Appeals

Other Operating Agencies

- White Plains Cable Television Access Commission *
- White Plains City Court
- White Plains Housing Authority *
- White Plains Public Library
- White Plains Urban Renewal Agency*

*Budget is adopted by governing board other than the Common Council.

* Does not have operating budget and is not reflected in document.

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

DEPARTMENT	2012-2013 ADOPTED BUDGET	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
GENERAL FUND:					
Council and Boards:					
Common Council	6	6	6	6	6
Zoning Board of Appeals	1	1	1	1	1
S/T	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
General Government:					
Office of the Mayor	6	6	6	6	6
City Clerk Office	6	6	6	6	6
Law Department	10	10	10	10	10
Assessor Office	6	5	5	5	5
Finance Department	16	16	16	16	16
Information Technology	8	8	8	7	7
Budget Department	5	4	4	4	4
Purchase Department	5	5	5	5	5
Planning Department	8	7	7	7	7
Building Department	20	21	21	21	21
Traffic Department	10	0	0	0	0
Personnel Department	5	4	4	4	4
S/T	<u>105</u>	<u>92</u>	<u>92</u>	<u>91</u>	<u>91</u>
Public Works:					
Bureau of Administration	13	12	11	11	10
Bureau of Engineering	14	14	16	16	17
Bureau of Building Maintenance	19	20	19	19	19
Bureau of Garage and Shop	21	21	21	21	21
Bureau of Storm Water	2	2	2	2	2
Bureau of Highways	72	72	72	70	70
Bureau of Sanitation	68	65	65	63	63
S/T	<u>209</u>	<u>206</u>	<u>206</u>	<u>202</u>	<u>202</u>
Public Safety:					
Public Safety Administration	4	4	4	4	5
Fire Department	161	152	151	151	151
Police Department	237	228	228	229	228
S/T	<u>402</u>	<u>384</u>	<u>383</u>	<u>384</u>	<u>384</u>
Community Services:					
Recreation & Parks	16	15	15	15	15
Youth Bureau	15	13	13	13	13
S/T	<u>31</u>	<u>28</u>	<u>28</u>	<u>28</u>	<u>28</u>
Parking Department:					
Administration	6	9	9	9	9
Lots/Garages	46	46	46	46	46
Enforcement/Violations	38	38	38	38	39
Traffic Maintenance	0	6	6	6	6
S/T	<u>90</u>	<u>99</u>	<u>99</u>	<u>99</u>	<u>100</u>
TOTAL GENERAL FUND	<u><u>844</u></u>	<u><u>816</u></u>	<u><u>815</u></u>	<u><u>811</u></u>	<u><u>812</u></u>
Library Fund	<u>40</u>	<u>39</u>	<u>39</u>	<u>37</u>	<u>37</u>
Self Insurance Fund	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Sewer Rent Fund	<u>8</u>	<u>8</u>	<u>8</u>	<u>7</u>	<u>7</u>
Water Fund	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>
TOTAL AUTHORIZED PERSONNEL	<u><u>923</u></u>	<u><u>894</u></u>	<u><u>893</u></u>	<u><u>886</u></u>	<u><u>887</u></u>

**CITY OF WHITE PLAINS
SUMMARY ANALYSIS OF STAFFING
FISCAL YEAR 2016-2017
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

TOTAL STAFFING

	AUTH.	FILL	VAC.	% VAC.
Adopted Budget	887	847	40	4.5%
12/31/15	887	833	54	6.1%
06/30/15	886	847	39	4.4%
06/30/14	894	839	55	6.2%
06/30/13	894	853	41	4.6%
06/30/12	942	852	90	9.6%

STAFFING BY FUND

	GENERAL FUND		LIBRARY FUND		SEWER RENT FUND		WATER FUND		SELF INS. FUND	
	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL
Adopted Budget	812	777	37	33	7	7	29	29	2	1
12/31/15	812	764	37	32	7	7	29	29	2	1
06/30/15	811	776	37	34	7	7	29	29	2	1
06/30/14	816	766	39	34	8	8	29	29	2	2
06/30/13	816	780	39	34	8	8	29	29	2	2
06/30/12	861	778	42	35	8	8	29	29	2	2

STAFFING BY FUNCTION

	GENERAL GOV'T			PUBLIC WORKS			PUBLIC SAFETY			COMMUNITY SERVICES		
	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.
Adopted Budget	200	182	18	238	226	12	384	380	4	65	59	6
12/31/15	199	176	23	238	222	16	385	376	9	65	59	6
06/30/15	199	181	18	238	223	15	384	382	2	65	61	4
06/30/14	200	177	23	243	225	18	384	376	8	67	61	6
06/30/13	200	182	18	243	228	15	384	382	2	67	61	6
06/30/12	213	182	31	250	232	18	402	375	27	77	63	14

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

<u>Fiscal Year</u>	<u>Total Salaries & Wages</u>	<u>FY Change</u>	<u>Full-time Salaries & Wages</u>	<u>% of Total</u>	<u>Other than Full-time Salaries & Wages</u>				<u>% of Total</u>
					<u>Overtime</u>	<u>Part-time</u>	<u>Other⁽¹⁾</u>	<u>Total</u>	
2016-17 (Adopted)	\$ 74,287,229	1.8%	\$ 67,882,759	91.4%	\$ 3,886,036	\$ 2,320,894	\$ 197,540	6,404,470	8.6%
2015-16 (12/31/2015)	72,976,724	0.4%	66,673,539	91.4%	3,726,847	2,343,752	232,586	6,303,185	8.6%
2014-15	72,694,237	2.7%	66,025,915	90.8%	4,235,734	2,072,595	359,993	6,668,322	9.2%
2013-14	70,793,941	1.3%	64,975,188	91.8%	3,480,252	2,101,496	237,005	5,818,753	8.2%
2012-13	69,892,983	2.0%	64,060,577	91.7%	3,471,328	2,123,818	237,260	5,832,406	8.3%
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%

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

SUMMARY OF NEGOTIATED WAGE SETTLEMENTS

<u>FY</u>	<u>CSEA</u>	<u>Police</u>	<u>Fire</u>	<u>Teamsters</u>
2016-17	*	2.25%	*	*
2015-16	*	2.00%	*	*
2014-15	2.00%	2.00%	2.00%	2.00%
2013-14	2.00%	2.00%	2.00%	2.00%
2012-13	2.00%	2.00%	2.00%	2.00%
2011-12	0.00%	0.00%	0.00%	0.00%
2010-11	0.00%	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%

* Contract expired 06/30/2015

**CITY OF WHITE PLAINS
FRINGE BENEFIT RATES
NEW YORK STATE RETIREMENT SYSTEMS**

<u>Pension Year Ending</u>	<u>No. of Employees</u>	<u>Salary Base (1)</u>	<u>Gross Contribution</u>	<u>Composite Percentage Rates</u>
<u>EMPLOYEES:</u>				
3/31/16	604	\$ 38,099,707	\$ 7,050,768	18.51 %
3/31/15	560	38,212,059	7,622,845	19.95
3/31/14	565	38,169,038	7,958,482	20.85
3/31/13	572	38,032,280	7,749,360	19.10
3/31/12	565	37,415,138	5,827,839	15.58
3/31/11	593	38,362,370	3,955,963	10.30
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
 <u>POLICE & FIRE:</u>				
3/31/16	336	\$ 35,646,847	\$ 8,329,872	23.37 %
3/31/15	344	36,141,020	9,153,504	25.33
3/31/14	344	36,103,141	9,648,718	26.73
3/31/13	351	37,752,472	10,591,566	24.67
3/31/12	349	36,849,244	7,377,743	20.02
3/31/11	345	37,831,569	6,424,475	16.90
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

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

**CITY OF WHITE PLAINS
FRINGE BENEFIT RATES**

<u>Health Insurance*</u>	Monthly Premiums			
	<u>Individual</u>	<u>% Increase</u>	<u>Family</u>	<u>% Increase</u>
January 1, 2017 (estimate)	\$ 895.71	5.5%	\$ 2,051.41	6.5%
January 1, 2016	849.01	5.5%	1,926.21	6.5%
January 1, 2015	805.05	4.3%	1,808.86	5.5%
January 1, 2014	771.54	0.5%	1,714.19	1.6%
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%

* New York State Plan (Non-Medicare)

<u>Social Security</u>	<u>Rate</u>	<u>Maximum Salary Subject to Withholding</u>
2017 (estimate)	6.2%	\$119,900
	1.45%	No Limit
2016	6.2%	\$118,500
	1.45%	No Limit
2015	6.2%	\$118,500
	1.45%	No Limit
2014	6.2%	\$117,000
	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

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

CATEGORY	SALARY
Elected Officials	
Mayor	\$ 153,265
Common Council Member (President's Stipend)	38,971
Common Council Member	36,471
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Appointed Officials	
Assessor	138,848
Commissioner of Building	154,699
Deputy Commissioner of Building	137,754
Budget Director	0
Deputy Budget Director	0
City Clerk	110,422
Deputy City Clerk	0
Corporation Counsel	205,688
Chief Deputy Corporation Counsel	172,739
Deputy Corporation Counsel	165,086
Chief of Staff	0
Commissioner of Finance	163,993
Deputy Commissioner of Finance	141,580
Chief Information Officer	142,126
Library Director	154,152
Personnel Officer	162,899
Deputy Personnel Officer	99,829
Physician	54,118
Commissioner of Parking	160,713
Deputy Commissioner of Parking I	133,981
Deputy Commissioner of Parking II	141,033
Commissioner of Planning	147,175
Deputy Commissioner of Planning	132,965
Commissioner of Public Safety	192,955
Deputy Commissioner of Public Safety	182,700
Commissioner of Public Works	177,625
Deputy Commissioner of Public Works I	150,874
Deputy Commissioner of Public Works II	137,207
Commissioner of Purchase	121,354
Commissioner of Recreation & Parks	150,259
Deputy Commissioner of Recreation & Parks	129,451
Director of Youth Bureau	134,473

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

CATEGORY/ BARGAINING UNIT	GRADE	MINIMUM	MAXIMUM
Managerial/ Confidential	1	\$ 38,918	\$ 51,032
	2	40,516	53,121
	3	43,083	55,771
	4	44,399	58,348
	5	46,450	61,140
	6	47,774	63,327
	7	50,083	66,638
	8	52,809	70,359
	9	56,092	75,230
	10	60,519	80,947
	11	64,453	86,181
	12	69,337	93,207
	13	74,240	100,326
	14	79,213	107,146
	15	84,208	114,005
	16	89,163	121,047
	17	97,535	131,738
	18	106,219	142,334
	19	114,800	153,326
	20	123,448	165,372
		Fire Chief	175,099
	Police Chief	175,099	
	Asst. Police Chief	160,309	
CSEA	1	37,018	48,550
	2	38,535	50,532
	3	40,975	53,048
	4	42,234	55,505
	5	44,184	58,154
	5P	45,133	58,142
	6	44,443	60,248
	6P	46,313	60,248
	7	47,636	63,396
	7a	48,610	64,402
	8	50,230	66,933
	8P	50,735	66,933
	8Q	52,318	68,707
	9	53,361	71,564
	9P	53,722	71,577
	10	57,577	77,011
	11	61,315	81,989
	12	65,956	88,682
	13	70,635	95,449
	14	75,350	101,941
	15	80,106	108,462
16	84,827	115,169	
17	92,797	125,338	
18	101,064	135,425	
19	109,232	145,886	
20	117,460	157,350	
	School Cross. Gd.	12,835	13,217
PBA and PBA1	Police Officer	50,000	95,557
	Sergeant	108,939	113,647
	Lieutenant	125,280	130,641
	Captain	144,072	150,185
PFFA	Fire Fighter	58,329	91,433
	Lieutenant	104,220	108,739
PFFA Deputies	Deputy Chief	137,831	143,694
Teamsters	Sanitation Worker	43,824	63,823
	Sanitation Driver	62,545	68,631
	Sanitation Leader	69,460	76,947

**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 2016,
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2017.**

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 2016 and terminating at midnight on the thirtieth day of June 2017, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

COUNCILS AND BOARDS

Code 1100 - COMMON COUNCIL			
1.000 - Salaries and Wages	\$ 221,326		
2.000 - Employee Benefits	120,123		
3.000 - Materials and Supplies	11,850		
4.000 - Direct Costs	55,500		
9.990 - 001 Reserve for Financing	4,093,250		
9.990 - 002 Position Control	-	\$ 4,502,049	
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Code 1200 - CITY COURT			
2.000 - Employee Benefits	2,500		
3.000 - Materials and Supplies	16,125		
4.000 - Direct Costs	7,000	25,625	
<hr/>			
Code 1300 - BOARD OF ASSESSMENT REVIEW			
1.000 - Salaries and Wages	15,700		
2.000 - Employee Benefits	1,917		
3.000 - Materials and Supplies	960		
4.000 - Direct Costs	300	18,877	
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Code 1400 - ZONING BOARD OF APPEALS			
1.000 - Salaries and Wages	63,448		
2.000 - Employee Benefits	40,454		
3.000 - Materials and Supplies	1,100	105,002	
<hr/>			
Code 1500 - REAL ESTATE COMMITTEE			
3.000 - Materials and Supplies	500		
4.000 - Direct Costs	4,500	5,000	
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Code 1800 - BOARD OF ETHICS			
4.000 - Direct Costs		300	
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Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD			
1.000 - Salaries and Wages	9,500		
2.000 - Employee Benefits	1,005		
9.000 - Other Financial Uses	1,615	12,120	
<hr/>			
TOTAL COUNCIL AND BOARDS			<u>4,668,973</u>

GENERAL GOVERNMENT

Code 2100 - OFFICE OF THE MAYOR			
1.000 - Salaries and Wages	525,659		
2.000 - Employee Benefits	244,400		
3.000 - Materials and Supplies	18,900		
4.000 - Direct Costs	41,400		
5.000 - Equipment	<u>1,000</u>	831,359	
Code 2200 - CITY CLERK			
1.000 - Salaries and Wages	380,167		
2.000 - Employee Benefits	201,035		
3.000 - Materials and Supplies	26,050		
4.000 - Direct Costs	<u>82,748</u>	690,000	
Code 2300 - LAW			
1.000 - Salaries and Wages	1,415,793		
2.000 - Employee Benefits	469,280		
3.000 - Materials and Supplies	50,500		
4.000 - Direct Costs	<u>707,000</u>	2,642,573	
Code 2400 - ASSESSOR			
1.000 - Salaries and Wages	430,633		
2.000 - Employee Benefits	191,659		
3.000 - Materials and Supplies	30,235		
4.000 - Direct Costs	<u>2,075</u>	654,602	
Code 2500 - FINANCE DEPARTMENT			
1.000 - Salaries and Wages	1,284,360		
2.000 - Employee Benefits	10,327,340		
3.000 - Materials and Supplies	61,200		
4.000 - Direct Costs	8,782,303		
5.000 - Equipment	11,200		
9.000 - Other Financial Uses	<u>6,706,360</u>	27,172,763	
Code 2520 - BUDGET DEPARTMENT			
1.000 - Salaries and Wages	305,596		
2.000 - Employee Benefits	63,460		
3.000 - Materials and Supplies	11,950		
4.000 - Direct Costs	560		
5.000 - Equipment	<u>800</u>	382,366	
Code 2530 - INFORMATION TECHNOLOGY			
1.000 - Salaries and Wages	623,406		
2.000 - Employee Benefits	240,227		
3.000 - Materials and Supplies	319,330		
4.000 - Direct Costs	169,000		
5.000 - Equipment	<u>38,000</u>	1,389,963	
Code 2590 - PURCHASE DEPARTMENT			
1.000 - Salaries and Wages	412,324		
2.000 - Employee Benefits	170,473		
3.000 - Materials and Supplies	8,950		
5.000 - Equipment	<u>7,800</u>	599,547	

Code 2600 - PLANNING DEPARTMENT			
1.000 - Salaries and Wages	650,199		
2.000 - Employee Benefits	239,562		
3.000 - Materials and Supplies	13,920		
4.000 - Direct Costs	103,580		
5.000 - Equipment	<u>1,500</u>		1,008,761
Code 2700 BUILDING DEPARTMENT			
1.000 - Salaries and Wages	1,897,677		
2.000 - Employee Benefits	838,145		
3.000 - Materials and Supplies	47,046		
4.000 - Direct Costs	30,600		
5.000 - Equipment/Rolling Stock	<u>20,000</u>		2,833,468
Code 2900 - PERSONNEL DEPARTMENT			
1.000 - Salaries and Wages	544,476		
2.000 - Employee Benefits	219,585		
3.000 - Materials and Supplies	19,839		
4.000 - Direct Costs	51,420		
5.000 - Equipment	<u>1,200</u>		<u>836,520</u>
TOTAL GENERAL GOVERNMENT			<u>39,041,922</u>

PUBLIC WORKS

Code 3010 - PUBLIC WORKS ADMINISTRATION			
1.000 - Salaries and Wages	1,013,500		
2.000 - Employee Benefits	375,637		
3.000 - Materials and Supplies	29,976		
4.000 - Direct Costs	<u>41,800</u>		1,460,913
Code 3100 - BUREAU OF ENGINEERING			
1.000 - Salaries and Wages	1,765,772		
2.000 - Employee Benefits	787,178		
3.000 - Materials and Supplies	31,575		
4.000 - Direct Costs	<u>8,700</u>		2,593,225
Code 3200 - BUREAU OF BUILDING MAINTENANCE			
1.000 - Salaries and Wages	1,215,335		
2.000 - Employee Benefits	582,450		
3.000 - Materials and Supplies	1,240,696		
4.000 - Direct Costs	647,005		
5.000 - Equipment/Rolling Stock	<u>7,130</u>		3,692,616
Code 3300 - BUREAU OF GARAGE AND SHOP			
1.000 - Salaries and Wages	1,373,769		
2.000 - Employee Benefits	680,563		
3.000 - Materials and Supplies	142,621		
4.000 - Direct Costs	7,250		
5.000 - Equipment/Rolling Stock	<u>3,550</u>		2,207,753

Code 3500 - BUREAU OF STORM WATER			
1.000 - Salaries and Wages	66,802		
2.000 - Employee Benefits	42,158		
3.000 - Materials and Supplies	12,580		
4.000 - Direct Costs	<u>18,500</u>	140,040	
Code 3600 - BUREAU OF HIGHWAYS			
1.000 - Salaries and Wages	3,987,491		
2.000 - Employee Benefits	1,968,211		
3.000 - Materials and Supplies	3,474,445		
4.000 - Direct Costs	276,362		
5.000 - Equipment	<u>24,249</u>	9,730,758	
Code 3601 - BUREAU OF PARKS MAINTENANCE			
1.000 - Salaries and Wages	1,035,653		
2.000 - Employee Benefits	473,822		
3.000 - Materials and Supplies	499,484		
4.000 - Direct Costs	81,900		
5.000 - Equipment/Rolling Stock	<u>10,679</u>	2,101,538	
Code 3800 - BUREAU OF SANITATION			
1.000 - Salaries and Wages	4,059,681		
2.000 - Employee Benefits	2,182,096		
3.000 - Materials and Supplies	276,378		
4.000 - Direct Costs	<u>878,524</u>	<u>7,396,679</u>	
TOTAL PUBLIC WORKS DEPARTMENT			<u>29,323,522</u>

PARKING DEPARTMENT

Code 3900 - GENERAL OPERATIONS			
1.000 - Salaries and Wages	2,313,392		
2.000 - Employee Benefits	1,067,198		
3.000 - Materials and Supplies	376,475		
4.000 - Direct Costs	445,830		
5.000 - Equipment/Rolling Stock	95,000		
9.000 - Other Financial Uses	<u>4,235,198</u>	8,533,093	
Code 3920 - GARAGES			
1.000 - Salaries and Wages	1,001,541		
2.000 - Employee Benefits	529,300		
3.000 - Materials and Supplies	844,800		
4.000 - Direct Costs	<u>388,793</u>	2,764,434	
Code 3930 - PARKING LOTS			
3.000 - Materials and Supplies	186,000		
4.000 - Direct Costs	<u>40,590</u>	226,590	
Code 3950 - VIOLATIONS BUREAU			
1.000 - Salaries and Wages	334,150		
2.000 - Employee Benefits	126,463		
3.000 - Materials and Supplies	80,060		
4.000 - Direct Costs	<u>576,135</u>	1,116,808	

Code 3960 - ENFORCEMENT GENERAL PARKING		
1.000 - Salaries and Wages	1,802,925	
2.000 - Employee Benefits	855,548	
3.000 - Materials and Supplies	4,100	
5.000 - Equipment	1,000	2,663,573
	<hr/>	
Code 3970 - CITY CENTER ENFORCEMENT		
1.000 - Salaries and Wages	211,524	
2.000 - Employee Benefits	121,250	332,774
	<hr/>	
Code 3980 - TRAFFIC		
1.000 - Salaries and Wages	759,354	
2.000 - Employee Benefits	370,533	
3.000 - Materials and Supplies	225,400	
4.000 - Direct Costs	17,200	1,372,487
	<hr/>	<hr/>
TOTAL PARKING DEPARTMENT		17,009,759
		<hr/>

PUBLIC SAFETY

Code 4100 - ADMINISTRATION		
1.000 - Salaries and Wages	688,817	
2.000 - Employee Benefits	247,354	
3.000 - Materials and Supplies	237,600	
4.000 - Direct Costs	521,328	1,695,099
	<hr/>	
Code 4200 - FIRE DEPARTMENT		
1.000 - Salaries and Wages	16,394,340	
2.000 - Employee Benefits	8,492,390	
3.000 - Materials and Supplies	265,342	
4.000 - Direct Costs	60,825	
5.000 - Equipment	45,150	25,258,047
	<hr/>	
Code 4300 - POLICE DEPARTMENT		
1.000 - Salaries and Wages	23,722,830	
2.000 - Employee Benefits	11,487,956	
3.000 - Materials and Supplies	599,300	
4.000 - Direct Costs	136,072	
5.000 - Equipment/Rolling Stock	247,000	36,193,158
	<hr/>	<hr/>
TOTAL PUBLIC SAFETY DEPARTMENT		63,146,304
		<hr/>

COMMUNITY SERVICES

Code 5100 - PUBLIC LIBRARY		
9.000 - Contribution to Library Fund		6,173,871
Code 5200 - RECREATION AND PARKS DEPARTMENT		
1.000 - Salaries and Wages	1,852,341	
2.000 - Employee Benefits	579,532	
3.000 - Materials and Supplies	608,710	
4.000 - Direct Costs	717,810	
5.000 - Equipment	22,500	3,780,893
	<hr/>	

Code 5500 - YOUTH BUREAU		
1.000 - Salaries and Wages	1,907,748	
2.000 - Employee Benefits	619,533	
3.000 - Materials and Supplies	81,475	
4.000 - Direct Costs	121,495	
5.000 - Equipment	13,800	
		<u>2,744,051</u>
TOTAL COMMUNITY SERVICES		<u>12,698,815</u>
GROSS BUDGET		<u><u>\$ 165,889,295</u></u>
Less Estimated Revenues:		
Tax Related Items (Excluding Tax Levy)	\$ 5,996,580	
Sales and Use Tax	45,100,000	
BID Assessments	665,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental	2,096,350	
Charges for Services	21,275,055	
Licenses and Permits	7,116,603	
Fines and Forfeitures	8,374,900	
Interest Earnings	94,700	
Other Revenues	2,880,031	\$ 99,062,475
		<u>11,200,000</u>
Appropriation of Open Space Reserve	100,000	
Appropriation of Reserve for Tax Certiorari	900,000	
Appropriation of Reserve for Tax Stabilization	5,100,000	
Appropriation of Fund Balance	5,100,000	
		<u>11,200,000</u>
Subtotal		110,262,475
TOTAL TAX LEVY 2016-2017	55,648,820	
Less Allowance for Uncollected Taxes	(22,000)	
		<u>55,626,820</u>
		<u><u>\$ 165,889,295</u></u>

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

§ 3. The following appropriations with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council:

<u>Code No.</u>	<u>Purpose</u>	<u>Amount</u>
1-101-1100-A002-9.990	Reserve for Financing	\$4,093,250

§ 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 2016-2017 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 1-101-1100-A002-9.990, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 1-101-1100-A002-9.990 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2017, 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 2017. 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, 2016, to de-fund, and/or re-allocate downward in consultation with the Personnel Officer, up to \$1.0 million in salaries and benefits from the appropriate salary and benefits lines of positions in the adopted Fiscal Year 2016-2017 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2016-2017 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 2016 and terminating at midnight on the thirtieth day of June 2017, and collected from the several owners and occupants thereof, the sum of \$55,648,820 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 2016-2017

Real Estate	\$264,523,366	
Special Franchise	<u>12,405,324</u>	
		<u>\$276,928,690</u>

TAX RATES PER \$1,000 ASSESSED VALUATION

	<u>Rate</u>	<u>%</u>
Operations	\$161.44	80.3%
Debt Service	<u>39.51</u>	<u>19.7%</u>
	<u>\$200.95</u>	<u>100.0%</u>

§ 7. The total amount of local assistance estimated to be received from the State of York by the City during the fiscal year commencing on the first day of July 2016, and terminating at midnight on the thirtieth day of June 2017, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2016.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE LIBRARY FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2016, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2017.**

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 2016 and terminating at midnight on the thirtieth day of June 2017, 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	\$ 2,872,074
2.000 - Employee Benefits	1,484,664
3.000 - Materials and Supplies	1,006,965
4.000 - Direct Costs	394,289
5.000 - Equipment	13,844
9.300 - Transfer to Debt Service Fund	530,456
9.990 - Reserve for Financing	<u>9,907</u>

Total Expenses	<u><u>\$ 6,312,199</u></u>
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Revenues:

02200 - Intergovernmental Revenues	\$ 16,995
03600 - Charges for Services	84,447
06600 - Miscellaneous	22,500
09910 - General Fund Contribution	<u>6,173,871</u>

Total Revenues	6,297,813
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Appropriation of Fund Balance	<u>14,386</u>
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Total Revenues and Appropriation of Fund Balance	<u><u>\$ 6,312,199</u></u>
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§ 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 2016-17 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 5100-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 5100-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2017, 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 2017. 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. 5100-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

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

§ 5. This ordinance shall take effect July 1, 2016.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2016, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2017.**

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 2016 and terminating at midnight on the thirtieth day of June 2017, 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		\$ 133,889
2.000 - Employee Benefits		147,371
3.000 - Materials and Supplies		1,300
4.000 - Direct Costs:		
Liability Insurance	\$ 1,538,000	
Workers Compensation	2,492,000	
Unemployment	112,300	
Contractual Services and Premiums	1,397,315	
9.990 - Reserve for Financing	<u>18</u>	<u>5,539,633</u>
Total Expenses		<u><u>\$ 5,822,193</u></u>

Revenues:

03330 - SIF Services Administration		\$ 669,393
03331 - SIF Services Liability		2,298,500
03332 - SIF Services Workers' Compensation		2,742,000
03333 - SIF Services Unemployment		<u>112,300</u>
Total Revenues		<u><u>\$ 5,822,193</u></u>

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

§ 3. Appropriations from Code No. 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 2016-17 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6600-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6600-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2017, 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 2017. 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. 6600-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. This ordinance shall take effect July 1, 2016.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2016, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2017.**

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 2016 and terminating at midnight on the thirtieth day of June 2017, 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	\$ 481,443
2.000 - Employee Benefits	537,114
3.000 - Materials and Supplies	148,884
4.000 - Direct Costs	224,002
5.000 - Equipment/Rolling Stock	400,000
6.000 - Debt Service - Interest	53,416
7.000 - Depreciation	768,675
8.000 - Capital Outlay	500,000
9.990 - Reserve for Financing	<u>40,000</u>

Total Expenses **\$ 3,153,534**

Revenues:

03300 - Charges for Services	\$ 2,628,624
06000 - Miscellaneous	10,600
07000 - Interest	<u>6,000</u>

Total Revenues **\$ 2,645,224**

§ 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 2016-2017 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6350-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6350-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2017, 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 2017. 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. 6350-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The appropriations under accounts numbered 5.000 include amounts for the purchase 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. The appropriations under accounts numbered 8.000 include amounts for sewer improvements as defined in the City's Approved Capital Improvement Program and shall be used for no other purpose.

§ 7. This ordinance shall take effect July 1, 2016.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE WATER FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2016, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2017.**

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 2016 and terminating at midnight on the thirtieth day of June 2017, 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	\$ 2,303,943
2.000 - Employee Benefits	1,799,115
3.000 - Materials and Supplies	8,143,160
4.000 - Direct Costs	951,472
5.000 - Equipment/Rolling Stock	58,960
6.000 - Debt Service - Interest	814,191
7.000 - Depreciation	1,310,051
9.990 - Reserve for Financing	<u>145,095</u>
Total Expenses	<u>\$ 15,525,987</u>

Revenues:

03300 - Charges for Services	\$ 15,322,000
04400 - Licenses and Permits	5,000
06600 - Miscellaneous Revenues	21,100
07700 - Interest Earnings	<u>13,000</u>
Total Revenues	<u>\$ 15,361,100</u>

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

§ 3. Appropriations from Code No. 6000-9.990-001 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2016-2017 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6000-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6000-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2017, 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 2017. 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. 6000-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The appropriations under accounts numbered 5.000 include amounts for the purchase 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, 2016.

CITY OF WHITE PLAINS
FY 2016-2017 ADOPTED TABLE OF ORGANIZATION

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
GENERAL FUND:			
<u>COMMON COUNCIL</u>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
	S/T		<u>6</u>
<u>ZONING BOARD OF APPEALS</u>			
Office Assistant II	4503	6	1
	S/T		<u>1</u>
<u>OFFICE OF THE MAYOR</u>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	M/C16	1
Administrative Aide	0761	M/C13	1
Executive Secretary to the Mayor	0816	M/C10	1
Graphics Technician	0833	M/C 8	1
	S/T		<u>6</u>
<u>CITY CLERK</u>			
City Clerk	0210	A	1
Deputy City Clerk	0211	A	1
Principal Clerk	4209	8	1
Office Assistant II	4503	6	3
	S/T		<u>6</u>
<u>LAW</u>			
Corporation Counsel	0220	A	1
Chief Deputy Corporation Counsel	0222	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	M/C20	5
Secretary to the Corporation Counsel	0860	M/C10	1
Legal Secretary	0837	M/C 8	1
	S/T		<u>10</u>
<u>ASSESSOR</u>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	8	1
Assessment Clerk	4806	3	1
	S/T		<u>5</u>

Department	Position	Job Code	Pay Grade	Auth #
<u>FINANCE</u>				
	Commissioner of Finance	0240	A	1
	Deputy Commissioner of Finance	0241	A	1
	Chief Accountant	0742	M/C17	1
	Accounts Receivable Supervisor	3505	15	1
	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>
<u>BUDGET</u>				
	Budget Director	0242	A	1
	Deputy Budget Director	0244	A	1
	Budget Analyst	0793	M/C12	1
	Budget Assistant	4014	10	1
	S/T			<u>4</u>
<u>INFORMATION TECHNOLOGY</u>				
	Chief Information Officer	0243	A	1
	Information Technology Manager	0753	M/C16	1
	PC Network Specialist	3622	14	4
	PC Network Technician	3805	12	1
	S/T			<u>7</u>
<u>PURCHASE</u>				
	Commissioner of Purchase	0250	A	1
	Buyer	3704	13	1
	Purchase Clerk	4205	8	1
	Stock Clerk	4213	8	1
	Office Assistant II	4503	6	1
	S/T			<u>5</u>
<u>PLANNING</u>				
	Commissioner of Planning	0260	A	1
	Deputy Commissioner of Planning	0261	A	1
	Senior Planner	3309	17	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>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>BUILDING</u>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Senior Architect Code Enforcement Spanish Spkg	3404	16	1
Senior Engineer - Code Enforcement	3406	16	1
Senior Code Enforcement Officer	3608	14	4
Assistant Engineer Code Enforcement	3609	14	1
Sr. Elevator Code Enforcement Officer	3610	14	1
Sr. Electric. Code Enforcement Officer	3613	14	1
Sr. Plumbing Code Enforcement Officer	3614	14	1
Sr. Bldg/Housing Code Enforcement Officer	3624	14	2
Housing Code Enforcement Officer	3807	12	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>
<u>PERSONNEL</u>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	M/C13	1
Civil Service Assistant	0825	M/C10	1
	S/T		<u>4</u>
<u>PUBLIC WORKS ADMINISTRATION</u>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
Administrative Officer	0775	M/C14	1
Code Enforcement Officer II - PW	3912	11	1
Secretary to the Commissioner of Public Works	0863	M/C10	1
Safety Coordinator	4025	10	1
Code Enforcement Officer I - PW	4110	9	1
Bookkeeper	4202	8	2
	S/T		<u>10</u>

Department	Position	Job Code	Pay Grade	Auth #
<u>PUBLIC WORKS - ENGINEERING</u>				
	Associate Engineer (B.S.)	3312	17	1
	Associate Mechanical Engineer (B.S.)	3311	17	1
	Senior Engineer (B.S.)	3407	16	3
	Chief Construction Coordinator	3401	16	1
	Coordinator Computer Systems	3507	15	1
	Engineer II (B.S.)	3601	14	2
	Construction Coordinator	3611	14	2
	Design Coordinator	3625	14	1
	Assistant Construction Coordinator	3917	11	2
	Engineering Technician	4106	9	2
	Contracts Clerk	4210	8	1
	S/T			<u>17</u>
<u>PUBLIC WORKS - BUILDING MAINTENANCE</u>				
	Superintendent of Public Facilities	3405	17	1
	Asst. Superintendent of Public Facilities	3816	14	1
	Building Service Manager	3911	11	1
	Carpenter	4023	10	1
	Assistant Building Service Manager	4027	10	1
	Crew Leader	4115	9	1
	Maintenance Mechanic	4206	8	3
	Lead Building Service Worker	4611	5	1
	Building Service Worker	4803	3	8
	Messenger	4807	3	1
	S/T			<u>19</u>
<u>PUBLIC WORKS - GARAGE AND SHOP</u>				
	Garage & Shop Superintendent	0750	M/C15	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>

Department	Position	Job Code	Pay Grade	Auth #
<u>PUBLIC WORKS - STORM WATER</u>				
	Motor Equipment Operator	4301	7A	1
	Semi-skilled Laborer	4706	4	1
		S/T		<u>2</u>
<u>PUBLIC WORKS - HIGHWAYS & GROUNDS</u>				
	Superintendent of Highways & Grounds	0732	M/C18	1
	Assistant Superintendent of Highways & Grounds	3514	14	1
	Street Light Installer	3904	11	1
	Parks Maintenance Supervisor I	3916	11	2
	Lead Tree Trimmer	4012	10	1
	Dispatcher -Public Works	4203	10	1
	Crew Leader	4115	9	6
	Tree Trimmer	4201	8	2
	Maintenance Mechanic	4206	8	10
	Motor Equipment Operator	4301	7A	19
	Skilled Laborer	4508	6	12
	Semi-skilled Laborer	4706	4	14
		S/T		<u>70</u>
<u>PUBLIC WORKS - SANITATION</u>				
	Sanitation Superintendent	0751	M/C15	1
	Assistant Sanitation Superintendent	3803	12	1
	Sanitation Leader	7001	39	1
	Sanitation Driver	7301	37	19
	Sanitation Worker	7601	35	41
		S/T		<u>63</u>
<u>PARKING DEPARTMENT</u>				
	Commissioner of Parking	0400	A	1
	Deputy Commissioner of Parking I	0401	A	1
	Deputy Commissioner of Parking II	0402	A	1
	Superintendent of Parking	0901	M/C16	1
	Senior Traffic Planning Technician	3508	15	1
	Transportation Engineer II	3509	15	1
	Secretary to the Commissioner of Parking	0864	M/C 8	1
	Bookkeeper	4202	8	1
	Senior Clerk	4606	5	1
		S/T		<u>9</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PARKING DEPT. - TRAFFIC MAINTENANCE</u>			
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>
<u>PARKING DEPT. - LOTS/GARAGES</u>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	6
Electrician	4131	10	1
Collection Clerk	4050	9P	1
Crew Leader	4065	9	3
Parking Ramp Attendant	4070	8Q	19
Skilled Laborer	4086	6	4
Cashier	4709	4	3
Semi-skilled Laborer	4095	4	2
	S/T		<u>41</u>
<u>PARKING DEPT. - ENFORCEMENT</u>			
Supervisor of Enforcement - Parking	4064	15	1
Senior Parking Enforcement Officer	4066	9	3
Parking Enforcement Officer	4411	7	22
Parking/Code Enforcement Officer	4416	7	5
Parking/Code Enforcement Officer-Spanish Spkg	4418	7	2
			<u>33</u>
<u>PARKING DEPT. -VIOLATIONS BUREAU</u>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Principal Clerk	4209	8	1
Account Clerk	4701	4	1
Cashier	4709	4	2
	S/T		<u>6</u>
<u>PARKING DEPT. - CITY CENTER GARAGE</u>			
Parking Ramp Attendant	4070	8Q	3
Senior Clerk	4606	5	1
Account Clerk	4701	4	1
	S/T		<u>5</u>

Department	Position	Job Code	Pay Grade	Auth #
<u>PUBLIC SAFETY - ADMINISTRATION</u>				
	Commissioner of Public Safety	0300	A	1
	Deputy Commissioner of Public Safety	0301	A	1
	Physician	0303	A	1
	Secretary to the Commissioner of Public Safety	0865	M/C 8	1
	Secretary	4404	7	1
		S/T		<u>5</u>
<u>PUBLIC SAFETY - FIRE</u>				
	Chief	1001	M/C4F	1
	Deputy Chief	1010	3	6
	Lieutenant	1200	1	40
	Fire Fighter	1300	F	103
	Office Assistant II	4503	6	1
		S/T		<u>151</u>
<u>PUBLIC SAFETY - POLICE</u>				
	Chief	2001	M/C3P	1
	Assistant Police Chief	2002	M/C2P	1
	Captain	2010	3	4
	Lieutenant	2100	2	13
	Sergeant	2200	1	19
	Police Officer	2300	P	158
	Principal Stenographer	4009	10	1
	Public Safety Aide I - Animal Enforcement	4407	7	1
	Public Safety Aide I - Dispatcher	4413	7	7
	Special Patrol Officer	4414	7	1
	Secretary	4404	7	1
	Office Assistant I-Spanish Speaking	4702	4	1
	School Crossing Guard	5400	1	20
		S/T		<u>228</u>

Department Position	Job Code	Pay Grade	Auth #
<u>RECREATION & PARKS</u>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	M/C 7	1
Recreation 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/Custodian	4511	5	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>
<u>YOUTH BUREAU</u>			
Youth Services Director	0330	A	1
Assistant to Youth Bureau Director - Admin.	0802	M/C11	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>
TOTAL GENERAL FUND:			<u><u>812</u></u>

Department Position	Job Code	Pay Grade	Auth #
LIBRARY FUND:			
Library Director	0340	A	1
Assistant Library Director	0743	M/C17	1
Business Manager	0803	M/C11	1
Librarian IV	3403	16	1
Librarian III	3605	14	3
Librarian II	3809	12	7
PC Network Technician	3805	12	1
Librarian I	4007	10	6
Chief Library Clerk	4103	9	1
Library Assistant	4107	9	2
Digital Media Specialist-Library	4112	9	1
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	7
TOTAL LIBRARY FUND:			<u><u>37</u></u>

SELF INSURANCE FUND:

Insurance/Risk Manager	0745	M/C17	1
Secretary to the Commissioner	0861	M/C 8	1
TOTAL SELF INSURANCE FUND:			<u><u>2</u></u>

SEWER RENT FUND:

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

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
WATER FUND:			
Superintendent of Water & Waste Water	0731	M/C18	1
Assistant Supt. of Water & Waste Water	0774	M/C14	1
Drafter III	3712	13	1
Senior Water Plant Operator	3811	12	1
Electronics Field Technician	3907	12	1
Engineer I (B.S.)	3915	11	1
Lead Water Maintenance Worker	4113	9	2
Water Maintenance Mechanic	4114	9	1
Water Plant Operator	4116	9	5
Bookkeeper	4202	8	1
Water Maintenance Worker Grade I	4216	8	3
Motor Equipment Operator	4301	7A	2
Water Maintenance Worker Grade II	4402	7	6
Skilled Laborer	4508	6	1
Senior Account Clerk	4601	5	1
Account Clerk	4701	4	1
TOTAL WATER FUND:			<u>29</u>
 GRAND TOTAL:			<u>887</u>

**AN ORDINANCE ADOPTING THE BUDGET FOR
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2016, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2017.**

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 2016 and terminating at midnight on the thirtieth day of June 2017, 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	\$ 9,071,948
6.200 - Interest Payments	<u>4,179,066</u>
Total Expenditures	<u><u>\$ 13,251,014</u></u>

Revenues:

02273 - NYS Environmental Corporation	\$ 158,910	
09910 - General Fund Contribution	10,941,558	
09921 - Library Fund Contribution	<u>530,546</u>	<u>11,631,014</u>
Total Revenues		11,631,014
Appropriation of Fund Balance		<u>1,620,000</u>
Total Revenues and Appropriation of Fund Balance		<u><u>\$ 13,251,014</u></u>

§ 2. This ordinance shall take effect July 1, 2016.

AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS COMMISSION, INC. FOR FISCAL YEAR 2016-2017.

WHEREAS, on December 4, 1995, the Common Council adopted an ordinance which granted US-Columbia Cablevision of Westchester, Inc., D/B/A TCI Cable of Westchester ("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 an amount not to exceed \$500,000 to the White Plains Cable Television Access Commission, Inc. for the Fiscal Year 2016-2017.

§2. This ordinance shall take effect July 1, 2016 and shall expire June 30, 2017.

AN ORDINANCE FIXING THE 2016-2017 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 2016-2017 budget for the White Plains Downtown Improvement District adopted on April 4, 2016, 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 2016-2017 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, 2016 and terminating at midnight on the thirtieth day of June, 2017, and collected from the several owners and occupants thereof the sum of \$665,000.40 (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 2016-2017 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 5.413715 cents per square foot of commercial building area and \$16.413512 per linear foot of street frontage;

Category 2 - - 5.955 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 linear foot of street frontage outside of the premium area;

Category 3 - - \$1.00 per annum; and

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

§3. The special assessments for the fiscal year 2016-2017 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 2016-2017 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, 2017, unless extended.

§5. This ordinance shall take effect immediately.

GLOSSARY
and
ACRONYMS

GLOSSARY

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

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

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

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

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

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

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

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

BALANCED BUDGET. 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.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

SOURCE. Used to describe the origin of City revenues.

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

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

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

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

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

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

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

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

ACRONYMS

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

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