

THE CITY OF WHITE PLAINS
2018 - 2019
SUMMARY ADOPTED BUDGET

CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2019



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, 2019 AS IT WAS ADOPTED BY THE CITY ON MAY 30, 2018.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2019 IS \$283,141,289 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2018.

Signed _____

Title: Chief Deputy Budget Director

Dated: May 30, 2018

MAYOR

THOMAS M. ROACH

COMMON COUNCIL

JOHN M. MARTIN, President

JUSTIN BRASCH

NADINE HUNT-ROBINSON

JOHN KIRKPATRICK

DENNIS E. KROLIAN

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ROSA BOONE

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RICHARD HECHT

STEVEN H. HOCHMAN

MARK MYLON

RICHARD PAYNE

TIMOTHY SHEEHAN

MICHAEL STANTON

BUDGET DEPARTMENT

EILEEN BRADLEY, CHIEF DEPUTY BUDGET DIRECTOR

CAROLYN MAYO, BUDGET ASSISTANT

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, 2017

Christopher P. Morrill

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, 2017 and ending June 30, 2018.

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 2018-2019) continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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BUDGET MESSAGE

OVERVIEW

The annual budget process is one of the most important financial planning activities undertaken by the City. The process consists of activities that encompass the development, implementation and evaluation of a financial plan in a manner that will help 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.

In fiscal year 2018-2019 we continue the multi-year financial stabilization process that formally began over eight years ago. The FY 2018-2019 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.

Revenues that increase and decrease with changes in the economy, which include sales taxes, mortgage taxes, hotel occupancy taxes, user fees and certain permits are an important component of the City's budget. The increase in these revenues that results from a growing economy reduces the need to increase real property taxes. Unrestricted sales taxes account for 25.6% of total General Fund revenues and other sources. The FY 2018-2019 Adopted Budget estimates, based on fiscal year-to-date results through April 2018, these revenues will remain at \$44.5 million in 2018-2019, the same amount as budgeted in the current fiscal year. Five years ago, sales tax revenue totaled \$46.7 million and provided \$2.2 million more in revenue to the General Fund than is projected in the new budget. The Hotel Occupancy tax will increase by 1% to \$1.2 million. Authority to levy this tax expires December 31, 2018. Re-authorization has been approved by New York State. There are small increases in intergovernmental revenues, charges for services, fines and forfeitures and interest income included in FY 2018-2019. Together these increases total approximately \$1.5 million. There are decreases in licenses and permits and miscellaneous revenue sources. The increase in intergovernmental revenue is chiefly attributable to an increase in mortgage tax revenues. Charges for Services contain various fee increases in the Departments of Parking, Recreation and the Youth Bureau. For the first time, fines and forfeitures includes projected revenue from the City's red light camera program. It should be noted, however, that this revenue source is offset by a comparable amount in expenditures.

Over the past eight years, 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 continue to increase at a rate greater than revenues.

The budget and practices of the 2017-2018 fiscal year followed a financial plan based on realistic assumptions concerning both revenues and expenditures and a prudent use of available fund balance. The 2018-2019 Budget builds on similar principles in addressing the fiscal challenges that remain with us, but key to addressing those challenges is declining

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City's sales tax receipts and the need to replace those revenues through other revenue sources and/or expenditure reductions.

This is the seventh fiscal year that we were 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 limits the real property tax levy increase over the prior year's levy by not more than two percent (2%) or the rate of inflation, whichever is less. The rate of inflation utilized by the State for our 2018-2019 fiscal year is 2%. 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 FY 2018-2019 real property tax levy is \$2 million more than the current year's levy. The tax levy presented in this FY 2018-2019 Budget is slightly below the authorized tax cap.

BUDGET SUMMARY

The 2018-2019 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 \$174.0 million, \$3.9 million (2.3%) more than the 2017-2018 Adopted Budget of \$170.1 million;
- A continuation of hiring restrictions;
- Estimated revenues from current sources total \$161.3 million, or \$12.8 million less than expenditures of \$174.1 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 about \$100,000 less than the amount appropriated in the 2017-2018 Adopted Budget;
- \$7.7 million is appropriated from various other components of fund balance, which is \$595,000 more than the \$7.1 million appropriated in the 2017-2018 Adopted Budget;
- Taxable assessed valuation of \$283.1 million, an increase of \$1.5 million (0.5%) over the \$281.7 million found in the 2017-2018 Adopted Budget, which includes the transfer of the former Fortunoff property from the assessed value of Payment in Lieu of Property Tax (PILOT) properties to the assessment roll and a net \$3.5 million decrease in assessed value of other properties in the assessment roll and;
- A property tax rate of \$211.36 per \$1,000 taxable assessed valuation, which is \$5.99 (2.9%) more than the 2017-2018 tax rate of \$205.37.

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The 2018-2019 Budget of \$6.6 million for the Library Fund is \$46,000 (0.7%) more than the appropriations included in the 2017-2018 Adopted Budget of \$6.5 million. Property taxes raised through the General Fund will provide \$6.4 million (97.7%) of the funding needed for Library operations, an increase of approximately \$69,000 over the \$6.3 million provided for in the 2017-2018 Adopted Budget. The remainder of Library funding is derived from user fees, grants, contributions, miscellaneous revenues and a small (\$43,109) appropriation of fund balance.

The 2018-2019 Budget of \$14.4 million for the Debt Service Fund is \$0.6 million more than the \$13.8 million provided for in the 2017-2018 Adopted Budget. The 2018-2019 Budget provides \$10.6 million for the payment of principal and \$3.8 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$12.5 million and \$0.7 million, respectively, together with a \$1 million appropriation of fund balance and a subsidy of \$151,105 from the New York State Environmental Facilities Corporation (EFC) provide the resources needed for these payments. It is estimated that there will be \$1.3 million of fund balance remaining at fiscal 2018-2019 year end. Absent any unanticipated inflows to the Debt Service Fund, future budgets will require an increasingly larger contribution from the General Fund.

Including depreciation (a non-cash expense) of \$1.9 million, the FY 2018-2019 Water Fund Budget provides for \$17.4 million of expenses. Expenses (net of depreciation) are fully covered by revenue from user charges, and miscellaneous revenues.

The FY 2018-2019 Sewer Rent Fund Budget provides for \$3.2 million of expenses, including depreciation of \$0.8 million. Cash funding is provided for \$525,000 in capital improvements recommended in the Capital Improvement Program or needed for emergency repairs. Revenues from user charges of \$3.1 million, a contribution of \$125,000 from a developer and miscellaneous revenues fund the entire \$3.2 million of expenses.

The FY 2018-2019 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. 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 \$59.8 million represents 34.4% of total General Fund revenues and other resources. The real property tax rate of \$211.36 is based on a taxable assessment roll of \$283.1 million. A decrease in the assessment roll is offset by an increase to the roll provided in part by a transfer of a major PILOT assessment back to the roll. The amount that the State tax cap allowed property tax revenue to increase this year is \$2 million, of which \$3,534 is reserved for future years.

Unrestricted sales tax revenue of \$44.5 million represents 25.6% of total General Fund revenues and other resources. Unrestricted sales tax revenue for fiscal year 2017-2018 is currently projected at \$44.5 million. In accordance with Section 68 of the City Charter, the

BUDGET MESSAGE

estimate for such revenues in the 2018-2019 Budget cannot exceed the 2017-2018 projected amount. The City's sales tax rate is 2.5%, comprised of 1.5% unrestricted (Section 1210 of Tax Law); 0.75% unrestricted (Section 1210(41)(3)(i) of Tax Law) and 0.25% restricted (Section 1210(41)(3)(ii) of Tax Law). While the 1.5% unrestricted component does not have an expiration date, the 0.75% unrestricted and 0.25% restricted components are due to expire again on August 31, 2019.

Parking related revenues of \$26 million in the form of meter fees, fines and permit charges represent 14.9% 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 FY 2018-2019 Budget includes intergovernmental grants and aid of \$8.1 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 \$1.95 million will be generated from New York State Mortgage Taxes. The Community Development Block Grant will provide \$113,350, 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.

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 adopted budget, the sewer rent rate will remain at 19% of the amount charged for water service.

SERVICES

The 2018-2019 Budget maintains 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. Free parking in the downtown area for six holidays has been included in the adopted budget. The City's contribution to the Business Improvement District (B.I.D.) is increasing by \$35,000 to \$700,000.

The real property tax levy cap and sales tax returns challenge 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 eight 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 expenditures to \$3.9 million (2.3%) when compared to the 2017-2018 Adopted Budget. As noted previously, addressing future debt service requirements and the tax cap will continue to be a challenge. Not within our immediate control are sales tax receipts which seem to be reflecting new patterns in buying and no longer provide the level of

BUDGET MESSAGE

annual growth that the City once experienced. The addition of residential units in the City, which is now underway, may provide new City retail purchases which would help address that problem. Construction of these units will also be a source of building permit and related revenue. However, 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 a healthy fund balance and an 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.

PROPERTY TAXES

The property tax levy included in the FY 2018-2019 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 per \$1,000 taxable assessed value is then calculated by dividing the property tax levy by the per-\$1,000 value of total assessed value of all taxable properties in the City. The property tax rate for FY 2018-2019 is \$211.36 per \$1,000 taxable assessed valuation.

TAX STABILIZATION ACCOUNT

By Common Council ordinance effective June 1, 2010, the City established a contingency and tax stabilization account and adopted a 1/4% sales tax rate whose proceeds would be used to fund the account. The amount held in the account can be used to 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. This tax is subject to renewal every two years and remains in effect through August 31, 2019.

The 2018-2019 Adopted Budget appropriates \$5.1 million from the tax stabilization account as another financing source, which is \$100,000 less than the amount appropriated in the 2017-2018 Adopted Budget. The balance in the account reported in the City's audited Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2017 was \$10.3 million, which included \$5.2 million appropriated for the 2017-2018 budget.

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.

BUDGET MESSAGE

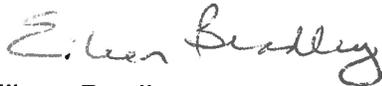
We continue to seek meaningful mandate relief so that we can continue to provide affordable services needed and desired by our residents and businesses.

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. The FY 2018-2019 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. However, if future City budgets continue to increase their reliance on fund balance, and the excess of revenues over expenditures remain in a negative position, fund balance will begin to erode. New or expanded revenue sources, such as the recently adopted increase in certain parking meter charges to \$1.25 per hour, and/or reduced or consolidated service levels can reverse this trend.

ACKNOWLEDGMENTS

Appreciation is extended to all department heads for their cooperation and participation in the budget process. We thank Carolyn Mayo, 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 budget.



Eileen Bradley
Chief Deputy Budget Director

BUDGET STRATEGIES

The Fiscal Year 2018-2019 Budget was 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 preparing the budget which was adopted on May 30, 2018:

- ◆ 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 levied at the level needed to remain within the state mandated property tax levy and to maintain a high level of City service.
- ◆ All City fees were reviewed and revised, as needed, in the proposed budget to 1) ensure that the historical relationship between the fees and the cost of providing services for which the fees are charged is maintained and 2) ensure that fees are imposed and levied on a fair and equitable basis.
- ◆ All other revenues are budgeted in accordance with the guidelines mandated by the City's Charter.
- ◆ Departments were required to submit budgets within a target developed to minimize expenditure growth.
- ◆ Departmental budget proposals were analyzed in the context of available resources, expenditure growth rates, program objectives and performance measures as demonstrated by the budget submission materials, annual reports, discussions with department heads and City priorities.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as mandated by the State retirement system.
- ◆ Self-insurance costs are budgeted in accordance with state regulations and actuarial projections of risk exposure.
- ◆ Tax certiorari claims expected to be settled within the new fiscal year continue to be fully funded without the use of debt.
- ◆ Capital needs of the City's general, water, and sewer infrastructure are supported in the budget in accordance with the 2018-2024 Capital Improvement Program and as adopted by the Capital Projects Board.
- ◆ In conformance with the City's Fiscal Performance goals, the Reserve for Financing for contingencies is budgeted in an amount not to exceed 1% of the tax budget.
- ◆ Water Fund and Sewer Rent Fund operating and capital expenses are supported entirely by user charges.

THE BUDGET DEVELOPMENT CYCLE

Planning for the FY 2018-2019 budget began in September 2017 when department heads' input was solicited for the Capital Improvement Program. Their proposals for capital improvements to be undertaken in the upcoming and five subsequent years were consolidated by the Budget Department and submitted to the Capital Projects Board for review. Simultaneously, the Budget Department outlined the financial limits within which the Capital Improvement Program could be developed in order to ensure that the program is affordable by the City and that the City's credit rating is preserved.

The Capital Projects Board, which consists of the Commissioners of Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, the Deputy of Commissioner of Parking II, a Planning Board representative, a member of the Common Council and the Mayor (ex-officio), reviewed each project proposal according to the City's need to undertake the project and the implications of not doing so; the relative priority for each project vis-a-vis the various other projects; and the City's ability to successfully implement the project using available resources with the least possible disruption to the daily routine of the people of White Plains. The Rolling Stock Committee, appointed by the Mayor, provided recommendations on the replacement and major refurbishing of the City's rolling stock fleet for inclusion in the Capital Improvement Program. The Capital Projects Board concluded its review in December 2017 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 2018 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2017 for fiscal year 2018-2019 operating budgets. The Budget Department outlined the financial parameters within which each department was to formulate budget requests. Forms containing the department heads' recommended spending plan for the new fiscal year were returned to the Budget Department on February 5, 2018. 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. A public notice of the formal public hearing on the proposed budget was held on May 7, 2018 and 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. 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 and May. The public, press, members of the Mayor's Budget and Management Advisory Committee participated in the review process.

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

As a result of this review and public comment, the Common Council may revise proposed expenditures and/or revenues. The Common Council must adopt a balanced tax budget where planned expenditures equal estimated revenues no later than May 30th of each fiscal year. The Fiscal Year 2018-2019 budget was adopted at a Special Meeting of the Common Council held on May 30, 2018.

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 2018-2019 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 2018-2019 Budget applies to each Fiscal Performance Goal that is applicable to the budget.

Revenue Performance Goals

All of the City's revenue performance goals are addressed in the FY 2018-2019 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. Between the proposed and adopted budget, the City's Community Development grant increased slightly and the adopted budget for intergovernmental revenue was increased accordingly. Included in the adopted budget are fee increases for the Departments of Recreation and Parks, Parking and the Youth Bureau. Between the proposed and adopted budget, the Parking Department introduced and the Budget and Management Advisory Committee recommended a change in certain meter rates from \$1.00 to \$1.25 as part of a parking management plan. That rate change added approximately half a million dollars in parking revenue to the General Fund budget. The two revenue increases enabled a decrease in the appropriation of fund balance by \$525,000 in the adopted budget. The City sought and received extension of its hotel occupancy tax. The City is continuing to apply for grant funding as appropriate. Funding is provided in the adopted budget for a lobbyist to continue to assist the City in securing alternative revenue sources that require State authorization. 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. 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 2018-2019 Budget is balanced, and 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. Vacant positions in the adopted budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. Side-loading refuse vehicles have been purchased and continue to improve productivity and stabilize personnel costs. The City completed its program to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting in street lights, resulting in net savings of over \$200,000 annually in electrical costs.

Reserve Performance Goals

A Reserve for Financing is included in the 2018-2019 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding of all labor contracts that expire as of June 30, 2018, 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 unassigned fund balance (\$2.8 million as of June 30, 2017 after an appropriation of \$6.675 million for 2018-2019) is available in an amount necessary to maintain adequate cash flow and to avoid future large increases in the property tax rate. The total estimated amount at June 30,

2018 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 11% of FY 2018-2019 General Fund expenditures, net of the amount provided in the Reserve for Financing.

Capital Improvements Performance Goals

The development of the 2018-2024 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 2018-2019 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 adopted 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 2018-2019 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS) and Community Development.

Debt Performance Goals

In the FY 2018-2019 adopted budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 84% compares favorably with the need to reserve 30% for emergency purposes. Total net indebtedness does not exceed five percent (5%) of the full assessed value of taxable property. Total outstanding debt per capita at June 30, 2019 is projected to be \$3,580 but long-term net debt per capita is projected at \$1,678 or approximately \$322 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 is losing 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.

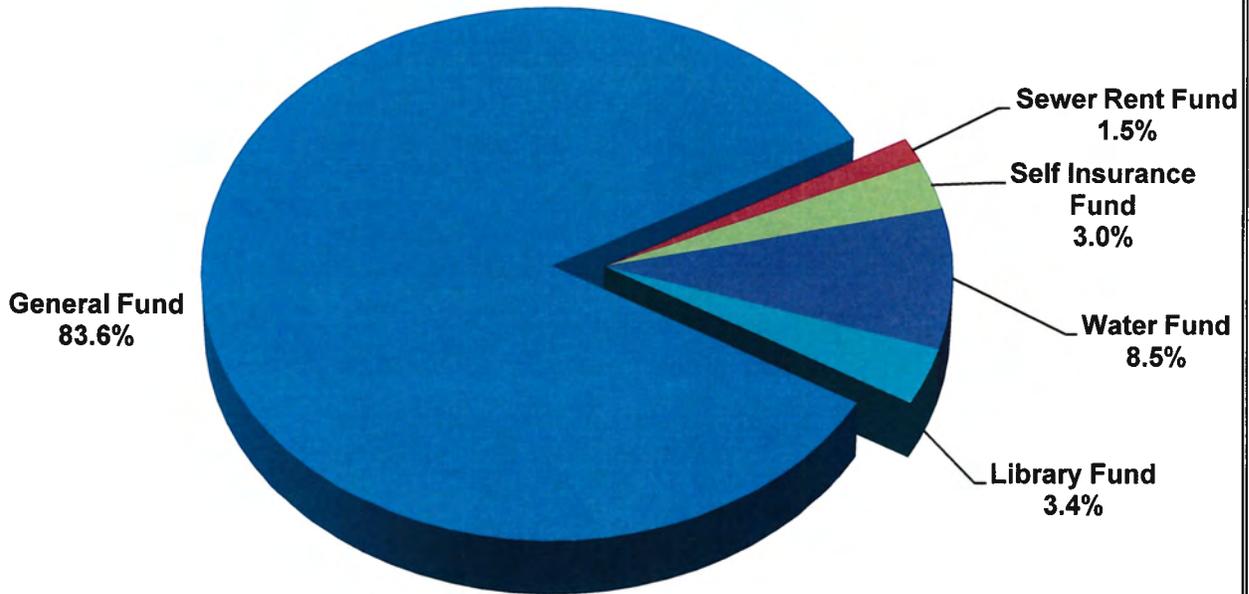
Financial Reporting Performance Goals

The FY 2018-2019 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-four consecutive years; White Plains was also the first recipient in New York State of this award. Copies of the FY 2018-2019 Adopted Budget are made available to the public in print and posted to the City's website (www.whiteplainsny.gov). Summaries of the budget are publicly noticed. Public budget review sessions were held during the months of April and May. A public hearing on the proposed budget was held at the regularly scheduled May meeting of the Common Council. The FY 2018-2019 Budget was adopted at a public meeting held on May 30, 2018.

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ADOPTED BUDGETS

SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2018-2019 \$193.9 M



BUDGET FACTS

Fiscal Year: July 1, 2018 – June 30, 2019

Combined Operating Expenditures:

- Total \$193.9 million
- Change \$4.9 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 \$283,141,289
- Net Change in Assessment Roll \$1,482,228
- Percentage Change 0.5%

Property Tax Rate:

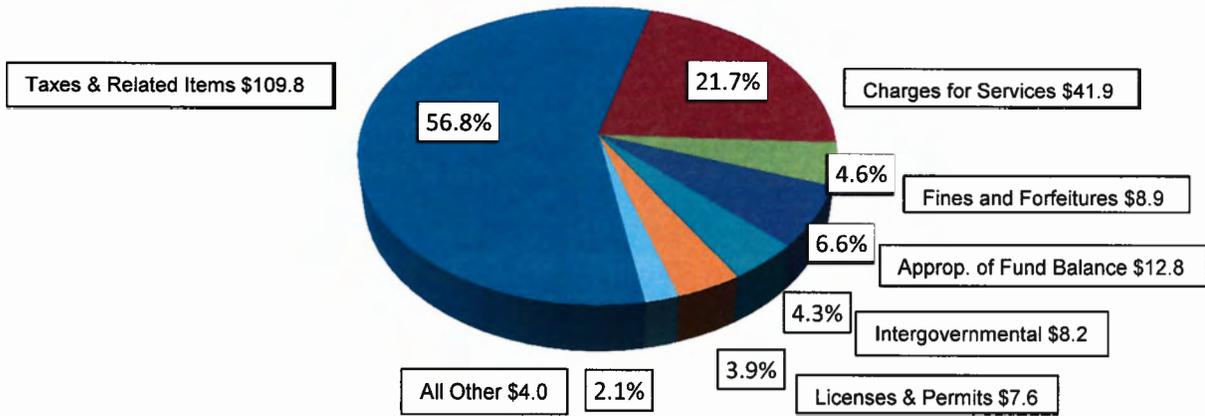
- Rate (per \$1,000 assessed value) \$211.36
- Property Tax Rate Change \$5.99
- Percentage Change 2.9%

CITY OF WHITE PLAINS
SUMMARY COMBINED OPERATING BUDGETS
2018-2019
(in 000's of dollars)

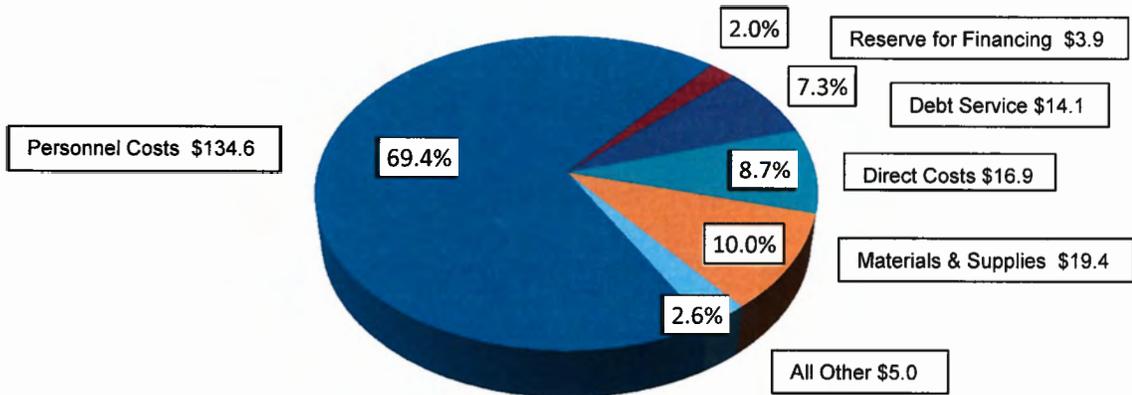
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
REVENUES:							
Property Tax & Related Items	\$ 109,797	\$	\$	\$	\$	\$	\$ 109,797
Intergovernmental	8,078	18			118		8,214
Charges for Services	23,213	63	5,843	3,067	16,537	(6,779)	41,944
Licenses & Permits	7,517				10		7,527
Fines & Forfeitures	8,881						8,881
Miscellaneous	3,282	29		140	26		3,477
Interest & Dividends	515			10	45		570
Operating Transfers		6,420				(6,420)	-
Total Revenues	161,283	6,530	5,843	3,217	16,736	(13,199)	180,410
Appropriation of Reserves							
Appropriation of Fund Bal.	12,763	43					12,806
Total Funds Available	\$ 174,046	\$ 6,573	\$ 5,843	\$ 3,217	\$ 16,736	\$ (13,199)	\$ 193,216
EXPENDITURES:							
Salaries and Wages	\$ 76,085	\$ 2,899	\$ 18	\$ 488	\$ 2,140	\$	\$ 81,630
Employee Benefits	48,926	1,643	150	554	1,763		53,036
Materials & Supplies	9,778	929		152	8,531		19,390
Direct Costs	16,205	371	5,580	300	1,209	(6,779)	16,886
Equipment/Rolling Stock	601	23		254	89		967
Depreciation				835	1,959		2,794
Capital Outlay				525	700		1,225
Debt Service				59	760		819
Operating Transfers:							
Debt Service Fund	12,539	704					13,243
Library Fund	6,420					(6,420)	-
Capital Projects Fund							-
Other	1						1
Reserve for Financing	3,491	4	95	50	226		3,866
Total Expenditures	174,046	6,573	5,843	3,217	17,377	(13,199)	193,857
Interfund Adjustments	(12,020)	(29)		(207)	(943)		-
Total (Memorandum Only)	\$ 162,026	\$ 6,544	\$ 5,843	\$ 3,010	\$ 16,434	\$ -	\$ 193,857

CITY OF WHITE PLAINS SUMMARY OF COMBINED OPERATING BUDGETS 2018 - 2019

REVENUES: \$193.2M



EXPENDITURES: \$193.9M



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

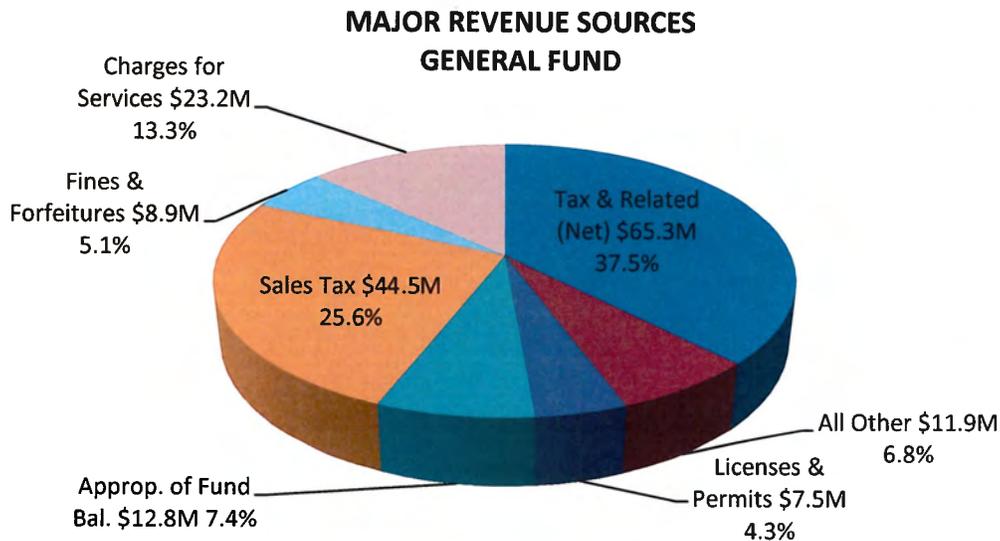
	General Fund			Library Fund			Self Insurance Fund		
	2016-17 Actual	2017-18 Projected	2018-19 Adopted	2016-17 Actual	2017-18 Projected	2018-19 Adopted	2016-17 Actual	2017-18 Projected	2018-19 Adopted
FINANCIAL SOURCES:									
Property & Related Taxes	\$ 106,258	\$ 107,800	\$ 109,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,766	7,800	8,078	27	18	18	-	-	-
Charges for Services	22,268	22,400	23,213	68	64	63	5,933	6,894	5,843
Licenses & Permits	7,758	7,600	7,517	-	-	-	-	-	-
Fines & Forfeitures	8,177	8,600	8,881	-	-	-	-	-	-
Miscellaneous	3,458	3,500	3,282	22	60	29	269	471	-
Interest Income	250	400	515	-	-	-	57	105	-
Transfers In	30	-	-	6,020	6,186	6,420	-	-	-
Appropriation of Fund Balance	-	-	12,763	-	-	43	-	-	-
Total Financial Sources	155,965	158,100	174,046	6,137	6,328	6,573	6,259	7,470	5,843
FINANCIAL USES:									
Salaries and Wages	74,923	75,400	76,085	2,760	2,876	2,899	50	13	18
Employee Benefits	44,526	46,000	48,926	1,447	1,480	1,643	80	147	150
Materials & Supplies	9,028	9,000	9,778	959	975	929	-	-	-
Direct Costs	14,074	14,700	16,205	401	394	371	5,079	6,365	5,580
Equipment/Rolling Stock	459	200	601	13	28	23	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service-Principal	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Transfers Out	17,202	18,100	18,960	531	585	704	-	-	-
Reserve for Financing	-	-	3,491	-	-	4	-	-	95
Total Financial Uses	160,212	163,400	174,046	6,111	6,338	6,573	5,209	6,525	5,843
Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses	(4,247)	(5,300)	-	26	(10)	-	1,050	945	-
Restricted Sales Tax	4,931	4,900	-	-	-	-	-	-	-
Beginning Fund Balance/Equity	35,431	36,115	35,715	66	92	82	(5,135)	(4,085)	(3,140)
Ending Fund Balance/Equity	\$ 36,115	\$ 35,715	\$ 35,715	\$ 92	\$ 82	\$ 82	\$ (4,085)	\$ (3,140)	\$ (3,140)

Sewer Rent Fund			Water Fund			Debt Service Fund			Total - All Funds		
2016-17 Actual	2017-18 Projected	2018-19 Adopted									
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,258	\$ 107,800	\$ 109,797
49	-	-	402	75	118	159	155	151	8,403	8,048	8,365
2,520	3,116	3,067	15,221	16,500	16,537	-	-	-	46,010	48,974	48,723
-	-	-	13	10	10	-	-	-	7,771	7,610	7,527
-	-	-	-	-	-	-	-	-	8,177	8,600	8,881
20	265	140	37	76	26	24,984	6	-	28,790	4,378	3,477
4	10	10	44	45	45	-	-	-	355	560	570
-	-	-	-	-	-	11,670	12,778	13,243	17,720	18,964	19,663
-	-	-	-	-	-	-	-	1,000	-	-	13,806
<u>2,593</u>	<u>3,391</u>	<u>3,217</u>	<u>15,717</u>	<u>16,706</u>	<u>16,736</u>	<u>36,813</u>	<u>12,939</u>	<u>14,394</u>	<u>223,484</u>	<u>204,934</u>	<u>220,809</u>
488	474	488	2,358	2,360	2,140	-	-	-	80,579	81,123	81,630
476	488	554	1,819	1,678	1,763	-	-	-	48,348	49,793	53,036
41	215	152	7,010	7,771	8,531	-	-	-	17,038	17,961	19,390
231	311	300	976	1,133	1,209	24,354	-	-	45,115	22,903	23,665
32	70	254	26	150	89	-	-	-	530	448	967
766	823	835	1,125	1,470	1,959	-	-	-	1,891	2,293	2,794
-	993	525	-	350	700	-	-	-	-	1,343	1,225
-	-	-	-	-	-	9,232	9,739	10,562	9,232	9,739	10,562
53	64	59	781	807	760	4,030	4,034	3,832	4,864	4,905	4,651
-	-	-	-	-	-	-	-	-	17,733	18,685	19,664
-	-	50	-	100	226	-	-	-	-	100	3,866
<u>2,087</u>	<u>3,438</u>	<u>3,217</u>	<u>14,095</u>	<u>15,819</u>	<u>17,377</u>	<u>37,616</u>	<u>13,773</u>	<u>14,394</u>	<u>225,330</u>	<u>209,293</u>	<u>221,450</u>
506	(47)	-	1,622	887	(641)	(803)	(834)	-	(1,846)	(4,359)	(641)
-	-	-	-	-	-	-	-	-	4,931	4,900	-
<u>10,558</u>	<u>11,064</u>	<u>11,017</u>	<u>27,392</u>	<u>29,014</u>	<u>29,901</u>	<u>3,952</u>	<u>3,149</u>	<u>2,315</u>	<u>72,264</u>	<u>75,349</u>	<u>75,460</u>
<u>\$ 11,064</u>	<u>\$ 11,017</u>	<u>\$ 11,017</u>	<u>\$ 29,014</u>	<u>\$ 29,901</u>	<u>\$ 29,260</u>	<u>\$ 3,149</u>	<u>\$ 2,315</u>	<u>\$ 2,315</u>	<u>\$ 75,349</u>	<u>\$ 75,890</u>	<u>\$ 74,819</u>

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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.

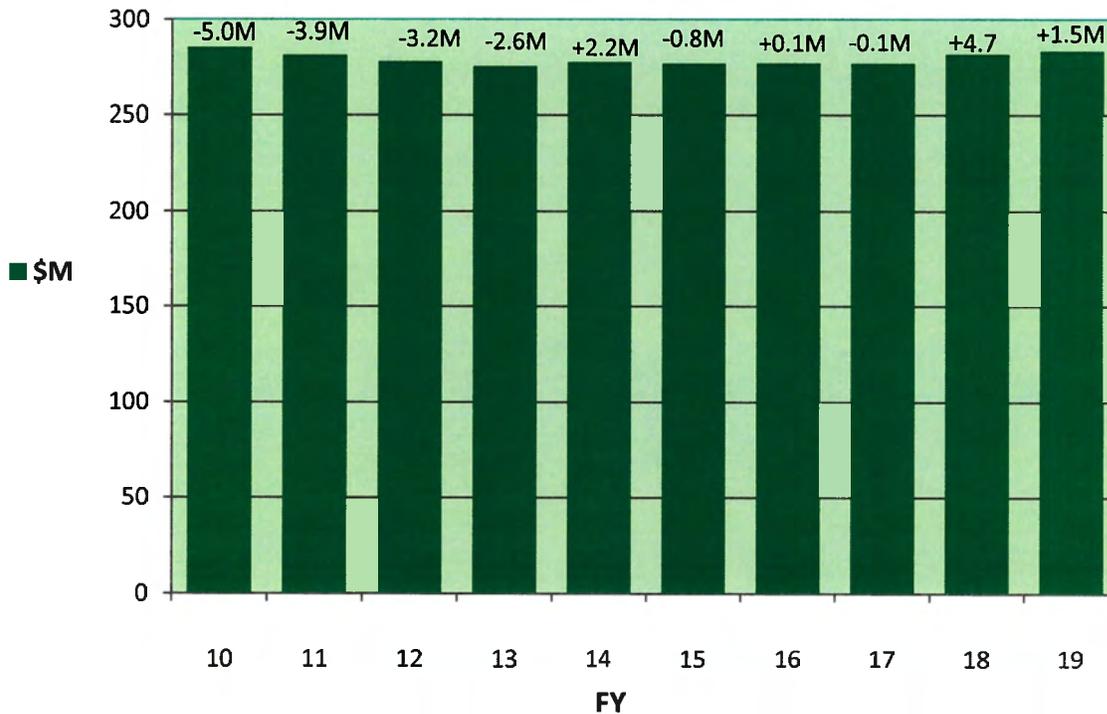
	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Adopted Budget
Property Taxes (Net)	\$ 58,427,449	\$ 59,935,454	\$ 61,900,071
Sales Tax – Unrestricted	44,379,311	44,500,000	44,500,000
Sales Tax – Restricted	4,931,035	-	-
Other Taxes	3,450,726	3,434,500	3,397,230
Intergovernmental	7,766,445	7,835,013	8,077,492
Charges for Services	22,267,789	22,398,895	23,213,311
Licenses and Permits	7,757,769	7,645,522	7,517,422
Fines & Forfeitures	8,177,026	8,760,600	8,880,900
Miscellaneous	3,708,059	3,901,996	3,797,247
	<u>160,865,609</u>	<u>158,411,980</u>	<u>161,283,673</u>
Operating Transfers In	29,961	-	-
Appropriated for Tax Stabilization	-	5,200,000	5,067,769
Appropriated for Open Space	-	100,000	120,000
Appropriated for Tax Certioraris	-	900,000	900,000
Assigned to Prior Yr. Encumbrance	-	1,633,895	-
Unassigned	-	6,100,000	6,675,000
	<u>\$ 160,895,570</u>	<u>\$ 172,345,875</u>	<u>\$ 174,046,442</u>

GENERAL FUND

Property Tax Levy: The assessed valuation of taxable properties in the City of White Plains on March 1, 2018 was \$283,141,289, an increase of \$1,482,228 from 2017. The following schedule summarizes the changes from the 2017 roll:

	<u>Taxable Properties</u>	<u>Special Franchise</u>	<u>Total Taxable Roll</u>
FY 2017-2018 Taxable Roll	\$ 269,352,755	\$ 12,306,306	\$ 281,659,061
Assessments Added to Roll	4,049,135	797,844	4,846,979
Assessments Removed from Roll	(3,458,084)	-	(3,458,084)
Net Change to Partial Exemption	93,333	-	93,333
FY 2018-2019 TAXABLE ROLL	\$ 270,037,139	\$ 13,104,150	\$ 283,141,289
Net Change	\$ 684,384	\$ 797,844	\$ 1,482,228

ASSESSMENT ROLL - 10 YEAR HISTORY



The chart above shows the changes to the City's assessment roll over the last ten years. The City's assessment roll for FY 2018-2019 increased slightly (\$1.5 million) following an increase of \$4.7 million in the previous fiscal year. However, like last year, the increase is due principally to the transfer from PILOT property to the assessment roll. This year the transferred PILOT was the former Fortunoff property. The components of the year-to-year change impacting the budget are as follows: additional assessments of \$4.9 million, net change to partial exemptions of \$93,333, and assessments removed from the roll of \$3.5 million. The fiscal year 2018-2019 budget includes a property tax rate increase of 2.9% or \$5.99 per thousand of assessed value, or \$211.36. For a residential home with a median

GENERAL FUND

assessment of \$13,500, City property taxes will be \$2,853, an increase of approximately \$81 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$1.9 million in fiscal year 2018-2019, or slightly less than in the current fiscal year. The following schedule summarizes the changes in the City's property tax levy, including PILOTs and prior year tax collections:

	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget
Property Tax Levy	\$55,149,148	\$57,844,321	\$59,844,743
Payments in Lieu of Taxes	3,105,561	1,913,133	1,877,328
Prior Year Collections	186,681	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	(13,941)	(22,000)	(22,000)
	<u>\$58,427,449</u>	<u>\$59,935,454</u>	<u>\$61,900,071</u>
Tax Rate	<u>\$200.95</u>	<u>\$205.37</u>	<u>\$211.36</u>

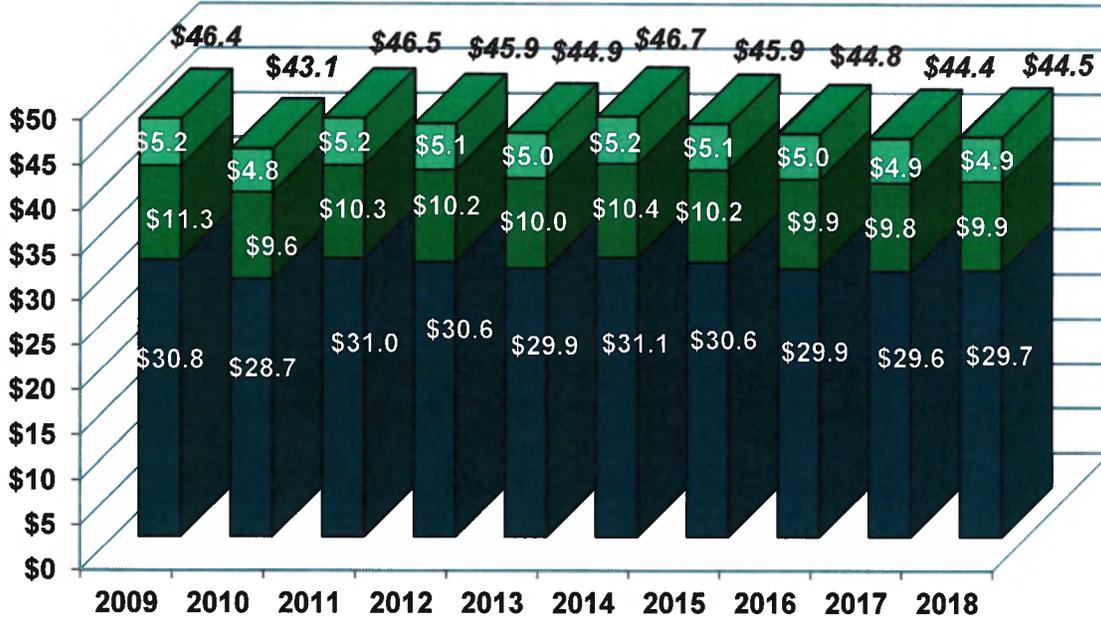
Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit ("tax cap") that became effective seven years ago. Under this new law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower), unless a super majority of the Common Council 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 for FY 2018-2019 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 \$582.90 per \$1,000 on July 1, 2018. This limit, when compared with the new tax rate of \$211.36, less allowable exclusions, leaves a potential taxing margin of \$427.27.

Sales Tax: The following chart shows a ten year history of receipts from the City's sales tax. Since its inception in 1973, the City's sales tax has generated significant revenues. The local sales tax rate was two percent until 1982 when Westchester County pre-empted one half of one percent of the tax, reducing the City's rate to one and a half percent. 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%. Neither of those authorizations will expire until August 31, 2019. The FY 2018-2019 budget of \$44.5 million includes the full 2 1/4% rate. Not included in the sales tax budget is the 1/4% increase approved effective June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The authorization for this tax also will not expire until August 31, 2019. The 1.5% base sales tax rate is permanent and not subject to renewal.

GENERAL FUND

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 2017-2018 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, 2017, there was \$5.0 million in the Tax Stabilization Account which was not appropriated. As of April 30, 2018, an additional \$4.2 million was recognized. The use of these funds is restricted to appropriation for tax stabilization or for unknown contingencies as defined by Section 6-e of the General Municipal Law. Funds recognized on or before June 30, 2017 are available for appropriation in the City's 2018-2019 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2019-2020. This account is an important resource for the City to maintain a reasonably stable tax levy.

The 2018-2019 fiscal year budget includes a sales tax estimate of \$44.5 million (25.6% of General Fund funding) 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. No increase in sales tax revenue is included in the new budget. Like most other cities and communities in the state, a sluggish economy and increasing internet retail sales have negatively impacted the City's sales tax revenue. The City will need to pursue new strategies, such as niche shopping areas and pop up stores to supplement existing sales tax revenues.

For the first ten months of fiscal year 2017-2018, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$37.6 million, a slight increase for the same period in fiscal year 2016-2017. Sales tax receipts for the second and third quarters of the fiscal year were up which offset a 4% loss in the first quarter. The sales tax estimate in the adopted budget is conservative.

GENERAL FUND

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 has not been a source of new revenue to the City for several years.

Other Tax-Related Sources: Revenue sources in this category include property tax interest and penalties (\$420,000), an increase of 9%, and the utilities gross receipts tax budgeted at \$1,077,230 a decrease of 10%. The taxes levied for the Business Improvement District (B.I.D.) will increase by 5% to \$700,000. The remaining source in this category is the hotel occupancy tax budgeted at \$1,200,000, an increase of 1%. However, this tax is subject to authorization by the State and expires December 31, 2018. State legislation authorizing this extension has been approved in the New York State Assembly and Senate.

Intergovernmental Revenues: Intergovernmental revenues in the FY 2018-2019 adopted budget will increase to \$8.1 million, an increase of 3.1%. General 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 six years. Without a State budget in place, it is difficult to make a more accurate projection of revenue from this source. It is possible that this aid may be tied to a plan for consolidation of services approved by the State.

The second largest revenue source in Intergovernmental Revenues is the Mortgage Recording Tax, which is budgeted at \$1,950,000 in fiscal year 2018-2019, an increase of \$208,500 or 12% over the current year's budget. Six month receipts totaled \$1,050,661 for the period April 2017 through September 2017. Preliminary returns for the second half of the year indicate strengthening revenue. 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 \$664,236, an increase of \$33,979 over the fiscal year 2017-2018 adopted budget. Community Development funding to various departments will increase (\$22,280).

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 is especially critical in the development of the budget because of the limitations imposed by the tax levy cap. Charges for Services in the FY 2018-2019 budget total \$23.2 million, an increase of 3.6% over the FY 2017-2018 budget. The largest increases are in the Department of Parking (parking permits) and the charges to the Water and Sewer Rent Funds. Fees for Recreation and Youth programs approved earlier this year are also reflected in the budget. Revenue for Police contract services will increase to \$1.9 million. Both salary and benefits for contracted services are reflected in this number.

Charges for services represents fees levied for a variety of City services including recreation and camp fees, vital statistic fees, towing, parking permits and fees, as well as charges to other funds and governmental entities. A charge to the Water Fund (\$787,500) for services provided by the General Fund continues to be included in this category, as well as a charge to the Sewer Rent Fund (\$152,250) for the same purpose. The charges in the latter category reflect the need for increased engineering services from City staff to comply with federal and state mandates.

Licenses and Permits: Revenue from various types of licenses and permits is budgeted at \$7.5 million, a 2% decrease over the FY 2017-2018 adopted budget. Receipts in this category last year totaled \$7.6 million and are projected at a slightly lower amount during the current fiscal year.

GENERAL FUND

Revenues from the Building Department represent the largest component of this revenue category totaling \$4.0 million, or 53% of the total category. Building permits are budgeted at \$2.7 million in fiscal year 2018-2019, representing new residential construction, as well as the regular annual building activity in the City. Another important revenue source in the licenses and permits category is franchise fees (cable and fiber optic) which are budgeted at \$1.025 million. Of this amount, \$927,500 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. Total Public Works revenue will decrease slightly (3%) to \$1 million. Included in this category are permits for street openings, street obstructions and storm water permits. Revenue from Public Safety permits will increase (5%) based on a 5% increase in the rate for fire inspection fees and revenue projections for the current fiscal year. Public Safety revenue also includes permits for taxis, towing, medallions 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 2018-2019 is \$515,000, a significant increase over the current fiscal year's budget. The federal funds rate is expected to continue to increase over the next twelve months.

Fines and Forfeitures: Fines and forfeitures in the budget total \$8.9 million, an increase of \$120,300 or 1% from the fiscal year 2017-2018 adopted budget. Major revenue sources within this category include off-street parking fines and on-street violations (down \$0.4 million to \$6.9 million), fines and bail imposed through the City Court (\$1,100,000), overtime parking notices (\$181,600) and hazard alarm fines (\$150,000). New to this category in FY 2018-2019 is a budget for red light fines (\$540,000) which is offset on the expenditure side of the budget by the same amount.

Miscellaneous Revenues: Miscellaneous revenues are budgeted at \$3.3 million in fiscal year 2018-2019, an increase of 3% over the current year. The largest revenue sources in this category are the rental of City properties (\$940,273), the lease of parking spaces within the Longview garage (\$908,886) and other City parking areas, as well as the rental of a portion of Renaissance Park (\$112,000). Other sources of revenue within this category include the sale of rolling stock and other surplus property, certain insurance reimbursements, contributions, developer's contributions and fees which have already been negotiated (\$250,000 from LCOR), 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 budget for FY 2018-2019 includes an appropriation from unassigned fund balance of \$6.675 million to balance the budget, an increase of \$575,000 over the current year's adopted appropriation. An appropriation of \$900,000 from fund balance committed to tax certiorari is also budgeted. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$120,000) is allocated towards debt service on prior recreation improvements and land acquired by the City. Finally, the budget for FY 2018-2019 includes an appropriation of \$5.1 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2016-2017 receipts from the quarter percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 7.3% of the total general fund revenue budget, an increase of \$462,769 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 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 the budget to absorb annual deficits between revenues and expenditures.

GENERAL FUND

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. The City sought and received State authorization to extend its hotel occupancy tax. The establishment of an Industrial Development Agency which has never received state support would be helpful. The extension of the City's utilities gross receipts tax to cell phones is another revenue initiative that would enhance the City's revenues, but State approval is needed here as well. The City will continue to adjust the revenue sources within its jurisdiction (charges for services, licenses and permits and certain fines), to reflect the increase in the cost of providing services, but the cooperation of the county and state will always be needed to impact our other revenue sources positively.

GENERAL FUND

2018-2019 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

Revenues:

Proposed Budget	\$ 174,046,442
Community Development	24,780
Parking Meter Fees	500,220
Appropriation of Fund Balance	-525,000
Adopted Budget	\$ 174,046,442

Expenditures:

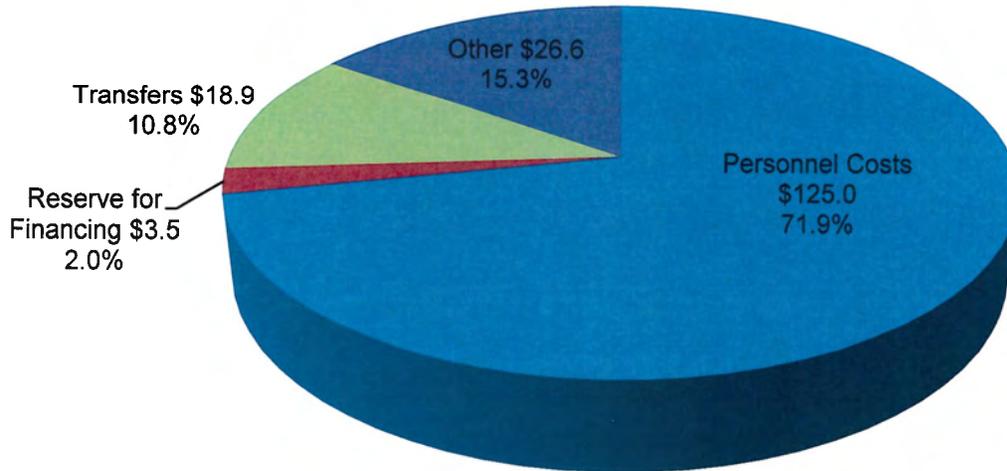
Proposed Budget	\$ 174,046,442
Deputy Chief Contractual Salary & Benefit Adjustments (3 years through 6/30/2018)	74,689
Non-Union Salary & Benefit Adjustments (effective 7/1/2018)	165,329
Full-time Employee Adjustments (various departments net)	32,669
Reserve for Financing	-272,687
Adopted Budget	\$ 174,046,442

OTHER FUNDS:

In the Self Insurance, Debt Service and Sewer Rent Funds, there are no changes between the proposed and adopted budgets. In the Library and Water Funds, adjustments were made for employee turnover and miscellaneous salary and benefit adjustments.

GENERAL FUND

MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2017 and last year's actual expenditures are shown below:

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget	2018-2019 Budget
Salaries & Wages	\$ 74,923,117	\$ 75,380,820	\$ 76,085,102
Employee Benefits	44,526,360	46,387,264	48,925,907
Materials & Supplies	9,027,635	10,056,732	9,777,557
Direct Costs	14,073,883	17,499,612	16,205,192
Equipment/Rolling Stock	459,250	199,885	601,458
Reserve for Financing	-	4,672,685	3,490,813
Operating Transfers:			
Capital Projects Fund	238,000	-	-
Debt Service Fund	10,941,558	11,751,062	12,538,793
Library Fund	6,020,546	6,394,585	6,420,000
Other Funds	1,615	3,230	1,620
Total Expenditures:	\$ 160,211,964	\$ 172,345,875	\$ 174,046,442

Salaries & Wages: Based on approved pay plans as of July 1, 2018, \$76.1 million is budgeted for salaries and wages, a decrease of \$1 million or 1.3% from the FY 2017-2018 adopted budget. The decrease is the result of an unusually large number of retirements over the past seven months, as well as lower starting salaries for all unions. The 2018-2019 budget reflects positions filled as of May 2018. An allowance for merit pay has been included in the Reserve for Financing. Pursuant to City policy, the salaries and wages budget does not include funding for vacant full-time positions. The

GENERAL FUND

City's salary and wages budget will continue to be adjusted throughout the fiscal year for any staffing changes. 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. The budget for part-time salaries totals \$2.4 million in the FY 2018-2019 budget, slightly more than the current year's adopted budget. Provision continues to be made in part-time salaries for partial staffing of the City's Education and Training Center (ETC) which opened in December of 2015. The balance of the Center's staffing needs is provided by grants which expire in December of 2019.

There are 764 full-time positions funded in the General Fund budget out of an authorized total of 808 positions; three positions have been added and three have been deleted. A total of 881 positions are authorized City-wide (of which 828 are filled) in the budget; the positions of Sr. Building Code Enforcement Officer, Secretary to the Building Commissioner and Site Coordinator-ETC have been added. The position of Planner II, Office Assistant II and Stock Clerk in Purchase have been deleted. No provision has been made in the budget to fund any other grant positions which may end at any time. Departmental overtime budgets total \$4.3 million, slightly more than the amount funded in the current fiscal year.

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 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 2018-2019 budget total \$125 million without consideration for merit, cost of living increases for contracts which expire July 1, 2018 or vacancies. Revenues from the sales and real property tax are expected to total \$104 million. Accordingly, 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 881 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	100	11 %
Parking	98	11 %
Public Works	236	27 %
Public Safety	384	44 %
Community Services	<u>63</u>	<u>7 %</u>
	881	100 %

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

Employee Benefits: Employee benefits in the adopted budget total \$48.9 million, an increase of approximately \$1.3 million or 2.8% 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 \$5.7 million in FY 2018-2019, a decrease of 1%. The MTA payroll tax is also budgeted in this category at \$258,386, a slight decrease from FY 2017-18.

Pension costs are projected at \$13.9 million in the adopted budget, a decrease of approximately \$649,000 or 4% over the current adopted budget. Pension rates, which are set by the Office of the New York State Comptroller, once produced substantial savings in the City's budget. The budgeted savings were realized primarily through new pension tiers and lower starting salaries. This year, rates for the State Employees' Retirement system and the Police and Fire System essentially remained flat. It is not anticipated that rates will increase in the last three months of the new fiscal year based on the performance of the financial index used by of the Office of the State Comptroller in calculating rates. The following chart provides a comparison of pension rates supplied by the State for 2016-2017 through 2018-2019.

<u>Pension Rates</u>	<u>04/01/16- 03/31/17 Actual</u>	<u>04/01/17- 03/31/18 Actual</u>	<u>04/01/18- 06/30/19 Budget</u>
<u>Police & Fire Retirement:</u>			
Tier 1	29.2%	29.7%	29.7%
Tier 2	24.1%	24.6%	24.0%
Tier 3	23.8%	24.3%	23.7%
Tier 5	19.5%	19.9%	19.4%
Tier 6	14.5%	14.8%	14.4%
<u>Employees Retirement System:</u>			
Tier 1	21.8%	21.7%	21.6%
Tier 2	19.8%	19.7%	19.6%
Tiers 3, 4	16.0%	16.0%	15.8%
Tier 5	13.1%	13.1%	13.0%
Tier 6	9.3%	9.3%	9.3%

GENERAL FUND

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at \$26.9 million in fiscal year 2018-2019, an increase of 7.6% from the adopted budget for 2017-2018. The New York State Health Insurance Program (NYSHIP) has raised premium rates 7.5% to 8.7% over 2017. A similar increase is included in the adopted budget for January 1, 2019. Retiree health insurance costs are included in these increases and are budgeted at \$10.4 million which is included in the total cost of health insurance.

The City funds the entire premium cost for many active employees. However, new employees and some existing employees are responsible for a portion of their health insurance premiums. 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 5.8%, while buyouts for retirees decreased by 5.8%.

Dental insurance premium payments are budgeted at \$513,619 based on the City's current number of eligible employees, which includes the CSEA, managerial/confidential and appointed officials. Based on the current CSEA agreement, the City will pay \$1,357 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 \$118,101, based on the current number of eligible employees and the contracted rate for next year of \$349 per employee. The City also pays supplemental benefits and uniform maintenance in the amount of \$754,468. Also included in employee benefits are expenses related to education and training (\$77,705), tuition reimbursement (\$29,500) and work clothing, protective clothing and uniforms (\$430,833).

Materials & Supplies: Appropriations in this category of expense total \$9.8 million in the adopted budget, up 1% from the fiscal year 2017-2018 year adopted budget. The largest increase occurs in the cost of utilities (from \$3.3 million to \$3.6 million). Appropriations for land and road maintenance were increased (11%) because more street repairs are planned. Appropriations for rolling stock repairs and maintenance were increased (almost 6% to \$1.6 million) because last year no light duty vehicles were replaced. The FY 2018-2019 budget for building and facility operations will remain approximately the same (\$961,555) as the adopted budget in FY 2017-2018. 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 haul-away, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$16.2 million in the adopted budget, an increase of 2% from the current year's adopted budget. Included in this category is \$700,000 for BID services (offset by BID assessments on the revenue side of the budget), an increase of \$35,000 from 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 (\$5.6 million). A detailed analysis of the Self Insurance Fund budget is contained later in this section and in Section IV of this document. Other major components of Direct Costs include waste haul-away services (\$900,000), service contracts (\$1,051,310), ticket collections (\$410,000) and credit card fees (\$555,000). Support to the Slater Center will remain at \$220,000. New to the FY 2018-2019 budget is an allocation for the red light camera project (\$540,000). This cost is totally offset by revenues.

GENERAL FUND

Equipment: Included in this category is the acquisition of rolling stock and miscellaneous equipment. The budget includes \$192,458 for the acquisition/replacement of equipment throughout various departments. Included in this amount is \$40,000 for protective services equipment, \$25,000 for parking meters and \$50,720 for computer and related equipment.

Rolling Stock: The City's Capital Improvement Program recommends the replacement of twelve vehicles with cash in FY 2018-2019, of which eight are police vehicles. Other vehicles planned to be financed with cash include one in the Building Department, one in Parking, one in Public Works and one in Recreation and Parks. Pursuant to the Program, \$377,500 has been included in the adopted budget in this category. The Capital Improvement Program also recommends the purchase of sixteen vehicles with the proceeds of debt at a total estimated cost of \$2,575,500. The following vehicles are recommended for replacement through the issuance of debt: a rear loader and a front loader; a rescue truck; a micro dump plow, a dump/plow, an aerial lift; a compact tractor; a grapple, a trommel screen; a mini-carryall; four pick-up trucks and an electric compact with a charging station. A total of four electric vehicles are scheduled for purchase.

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 2018-2019 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 all labor contracts. These funds will be transferred to the appropriate salary and benefit accounts throughout the year as contracts are settled. The budget for the Reserve for Financing is \$3,490,813.

Transfer to Library Fund: The budget includes a General Fund contribution to the Library Fund in the amount of \$6,420,000, compared to \$6,351,340 in the FY 2017-2018 adopted budget. All Library merit increases are currently budgeted in the General Fund pending their approval. Once approved, these monies will be moved to the Library Fund and the budget will be increased accordingly. The transfer to the Library Fund is 3.7% of the City's total budget, 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 6, 2018, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2018-2019 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 2018-2019 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the operating budget for FY 2018-2019. In addition to the rolling stock to be financed through the issuance of debt discussed above changes from the approved CIP related to rolling stock and discussed above, it is recommended that all other capital projects related to the General Fund (\$6 million) be funded through debt issuance, with the exception of those projects for which grant funding is available.

Transfer to Debt Service: An appropriation for debt service in the amount of \$12.5 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 2018-2019, an increase of 7% or \$787,731 from the current fiscal year. In addition, an appropriation of debt service fund balance is needed to meet current obligations in the new budget year. As debt service fund balance is utilized

GENERAL FUND

and the state tax cap on the property tax levy continues, it may not be possible to fund all future debt contemplated in the CIP within the tax cap.

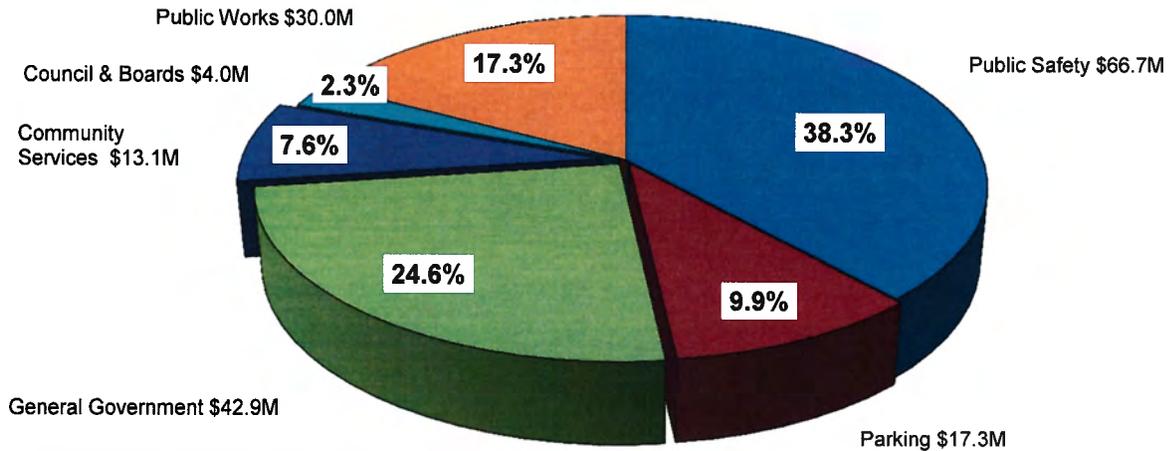
Expenditure Outlook: In the FY 2018-2019 budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. New labor contracts all include provisions for reduced pay plans for new employees. Key to continued expenditure control is a moderation in pension rates and other employee benefits. Opportunities to abolish positions will continue to be explored. As noted above, funding future debt service costs will continue to 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 libraries, 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 and may soon require the City to override the property tax limit as many communities have already done.

There will undoubtedly continue to be upward pressure on costs in the future due to employee salary progression as well as increased demand for services driven by the expansion of the White Plains population - both resident and non-resident. An example is the opening of an Education and Training Center this year. While the Center has been very well received, grants to fund it expire in December of 2019. There has also been an expansion of services provided by the Youth Bureau through the active pursuit of grants. However there has been no moderation or reduction in the amount the General fund provides for youth services. 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 2018-2019 financial plan includes a baseline budget with limited growth and the continuation of hiring restrictions.

GENERAL FUND EXPENDITURES BY DEPARTMENT

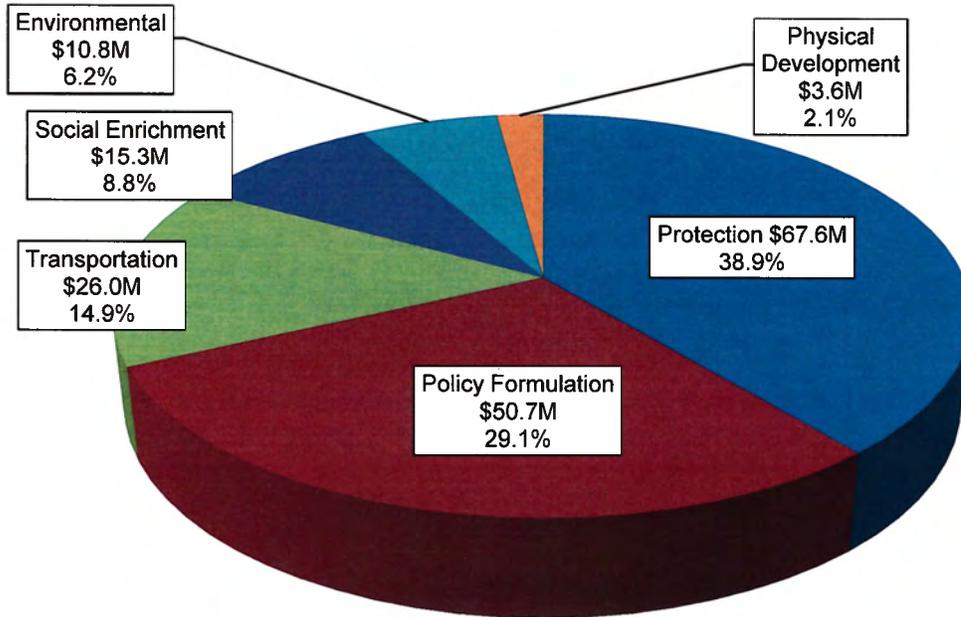


Department	2018-2019 Budget	Percent of Total	Department	2018-2019 Budget	Percent of Total
Council & Boards:			Public Works:		
Council*	\$3,913,684	2.25%	Bureau of Admin.	1,568,801	0.90%
City Court	25,625	0.01%	Bureau of Engineering	2,727,806	1.57%
Board of Assessment Review	18,742	0.01%	Bureau of Bldg. Mntce.	3,744,953	2.15%
Board of Ethics	300	0.00%	Bureau of Garage & Shop	2,335,744	1.34%
Zoning Board of Appeals	3,180	0.00%	Bureau of Storm Water	153,507	0.09%
Real Estate Committee	3,000	0.00%	Bureau of Highways	9,850,228	5.66%
White Plains Housing Authority	10,501	0.01%	Parks Maintenance	1,944,431	1.12%
	<u>3,975,032</u>	<u>2.28%</u>	Bureau of Sanitation	7,717,475	4.43%
				<u>30,042,945</u>	<u>17.26%</u>
General Government:			Public Safety:		
Office of the Mayor	876,067	0.50%	Public Safety Admin.	1,775,539	1.02%
City Clerk Office	728,214	0.42%	Fire Department	26,800,017	15.40%
Law Department	3,039,958	1.75%	Police Department	38,169,041	21.93%
Assessor Office	671,689	0.39%		<u>66,744,597</u>	<u>38.35%</u>
Finance Department	30,213,466	17.36%			
Budget Department	269,800	0.16%	Community Services:		
Information Technology	1,469,395	0.84%	G/F Contribution to Library	6,420,000	3.69%
Purchase Department	482,716	0.28%	Recreation & Parks	3,884,906	2.23%
Planning Department	1,127,494	0.65%	Youth Bureau	2,845,459	1.63%
Building Department	3,092,177	1.78%		<u>13,150,365</u>	<u>7.56%</u>
Personnel Department	880,197	0.51%			
	<u>42,851,173</u>	<u>24.62%</u>	Total Expenditures	<u>\$174,046,442</u>	<u>100.00%</u>
Parking:					
General Operations	8,602,986	4.94%			
Garages	2,306,725	1.33%			
Lots	236,530	0.14%			
Enforcement	1,596,022	0.92%			
Enforcement - City Center	2,740,887	1.57%			
Violations	351,742	0.20%			
Traffic Operations	1,447,438	0.83%			
	<u>17,282,330</u>	<u>9.93%</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 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Percent Change</u>
Policy Formulation and Administration			
City Wide Expenses*	\$ 34,314,513	\$ 33,809,412	(1.5)%
Other	17,073,285	16,446,620	(3.7)%
Protection of Persons & Property	66,296,327	68,045,421	2.6%
Environmental Protection	10,516,159	10,963,159	4.3%
Transportation	25,155,243	25,831,734	2.7%
Social Enrichment Opportunities	15,278,259	15,154,643	(0.8)%
Physical Resource Development	3,712,089	3,795,453	2.2%
Total Expenditures:	\$ 172,345,875	\$ 174,046,442	

- * 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, transfer to debt service and tax certiorari 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
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
2015-16	155,024,540	158,263,545	(3,239,005)	4,979,155	35,431,213
2016-17	155,964,535	160,211,964	(4,247,429)	4,931,035	36,114,819

Expenditures: The foregoing schedule shows the impact of the City's 2010 comprehensive plan to re-build its fund balance and restore fiscal stability over the last five years. 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. 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. In spite of those increases, the City's tax stabilization account contributed to a growth in fund balance of \$937,912. Expenditures as of June 2015 decreased slightly (1%) to \$156.2 million, but revenues decreased by \$2 million. Again, the tax stabilization fund contributed to an increase in fund balance. Beginning in fiscal year 2015-2016, unions had contracts in which significant changes in pay grades for new employees were made. These changes will provide significant changes in future payroll expenses and related benefits. Four unions agreed to new contracts with the City prior to the start of the current fiscal year. The cost of living adjustments (COLAs) for all unions varied based on the savings each union was able to generate by changing its pay plans for new hires. The remaining union settled its contract in 2018. Expenditure growth for FY 2015-2016 was 1%, the same as for FY 2016-2017. Expenditure growth for FY 2017-2018 is forecast at 2%. Components of the growth include the final year of contractual salary increases, an increase in the cost of employee benefits and increased expenses for debt service. Pension costs continue to negatively impact expenditures. The State has not provided a reasonable reduction in pension costs for FY 2018-2019 in spite of achieving record returns on investment.

Revenues: The General Fund's two major sources of revenue, the property tax and related items and sales tax, are included in the FY 2018-2019 budget at \$59.8 million and \$44.5 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. Revenue from the sales tax has been decreasing or flat.

GENERAL FUND

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 increased (\$1.5 million) in FY 2018-2019, principally because of the transfer of the former Fortunoff property from PILOT status to the taxable assessment roll. For the past ten years, the assessment roll has decreased by a total of \$7.1 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 other than additional transfers from the PILOT roll. It is also possible that new PILOTS will be negotiated for new development.

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 2.0% inflation growth and other factors. The adopted property tax levy will increase by \$2 million and is within the cap by \$3,534; 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 25.6% 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 increased by 3.9% in fiscal year 2013-2014 before decreasing again (1.7% and 2.3% and 1.0%) in the next three fiscal years. The projection for the current year's adopted budget is \$44.5 million, an increase of approximately 0.3%. For the 2018-2019 fiscal year, sales tax is budgeted in accordance with the City Charter at the current year forecasted level of \$44.5 million for unrestricted sales tax. Future sales tax revenue is projected to increase by 1.5% 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 greater 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 2018-19, the budget in this category totals \$17.3 million, an increase of three percent over the current year. 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 3.7% to \$23.2 million, with fee increases in Recreation and Parks and the Youth Bureau, as well as parking. 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. Revenue from licenses and permits is 2% less than the current year in the adopted budget, or \$7.5 million. A fee increase for fire inspections effective July 1, 2018 has been approved in the Department of Public Safety.

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

GENERAL FUND

increase by 12% (to \$1.95 million) over the current year's adopted budget. Interest income is gradually increasing and is included at \$515,000 in the budget proposal.

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 adopted fiscal year 2018-2019 General Fund budget has increased from \$12.3 million to \$12.8 million, primarily because of the unreasonable cap on the property tax levy and weak sales tax receipts. The appropriation of uncommitted fund balance will increase by \$575,000 to \$6.675 million. An appropriation of \$5.1 million from the Tax Stabilization Account decreased by \$132,231. Other fund balance appropriations in FY 2018-2019 include \$120,000 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 expenditure reductions. In the last fiscal year, expenditures exceeded revenues by \$4.2 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 unless sales tax receipts rebound at the end of the current fiscal year. This trend is predicted to continue until the City's revenue base strengthens.

GENERAL FUND

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 2018-2019 column on this page, and the amounts in the General Fund FY 2018-2019 Adopted column on page 20, may not always be the same.

	Actual 2016-17	Projected 2017-18	Forecast 2018-19
Revenues & Other Sources:			
Property Tax Levy (net)	\$ 58.4	\$ 59.9	\$ 61.9
Sales Tax - Unrestricted	44.4	44.5	45.2
Other Tax Related Items	3.5	3.4	3.0
Intergovernmental	7.8	7.8	8.1
Charges for Services	22.3	22.4	23.2
Licenses Permits	7.7	7.6	7.5
Fines & Forfeitures	8.2	8.6	8.9
All Other	3.7	3.9	3.8
	156.0	158.1	161.6
Expenditures & Other Uses:			
Salaries & Wages	74.9	75.4	77.6
Employee Benefits	44.5	46.0	47.0
Materials & Supplies	9.0	9.0	9.1
Direct Costs	14.1	14.7	15.4
Equipment/Rolling Stock	0.5	0.2	0.6
Reserve for Financing	0.0	0.0	0.3
Interfund Transfers:			
Library Fund	6.1	6.2	6.3
Debt Service Fund	10.9	11.7	12.5
Capital Projects Fund	0.2	0.2	0.2
	160.2	163.4	169.0
Total Revenues Over (Under) Expenditures	(4.2)	(5.3)	(7.4)
Restricted Sales Tax	4.9	4.9	5.0
Beginning Fund Balance	35.4	36.1	35.7
Ending Fund Balance	\$ 36.1	\$ 35.7	\$ 33.3
Components of Ending Fund Balance:			
Non-spendable(inventory/ prepaid expenditures/receivables)	\$ 2.0	\$ 2.2	\$ 2.3
Assigned to purchases on order	1.4	1.3	1.4
Assigned to tax certiorari	5.2	5.2	5.3
Assigned to subsequent year's expenditure	12.3	13.3	12.1
Assigned to WP Housing Authority	0.2	0.2	0.2
Committed for open space	0.5	0.4	0.4
Restricted for tax stabilization	5.1	4.9	5.0
Unassigned	9.4	8.2	6.6
Total Components of Ending Fund Balance	\$ 36.1	\$ 35.7	\$ 33.3

GENERAL FUND

SUMMARY BUDGET COMPARISONS

	2016-17 Actual*	2017-18		Adopted 2018-19 Budget
		Revised Budget 12/31/2017	Year to Date Actual 12/31/2017	
REVENUES:				
Property Taxes	\$ 58,441,390	\$ 60,020,454	\$ 59,311,125	\$ 61,922,071
Allowance for Uncollected Taxes	(13,941)	(22,000)	-	(22,000)
Net Tax Contribution	<u>58,427,449</u>	<u>59,998,454</u>	<u>59,311,125</u>	<u>61,900,071</u>
Sales Tax - Unrestricted	44,379,311	44,500,000	22,947,482	44,500,000
Sales Tax - Restricted	4,931,035	-	2,549,719	-
Hotel Occupancy Tax	1,156,220	1,190,000	609,577	1,200,000
Tax Related Items (Other than Levy)	2,294,506	2,181,500	1,393,103	2,197,230
Intergovernmental:				
Federal	116,593	74,900	47,890	78,700
State	5,800,770	5,919,213	1,210,825	5,927,112
County	1,849,082	1,840,900	1,121,743	2,071,680
Charges for Services	22,371,009	22,398,895	13,516,897	23,213,311
Licenses & Permits	7,654,549	7,645,522	3,792,683	7,517,422
Fines & Forfeitures	8,177,026	8,760,600	4,012,614	8,880,900
Miscellaneous	3,457,577	3,746,996	1,308,718	3,282,247
Interest	250,482	155,000	235,993	515,000
Operating Transfers-				
Capital Projects Fund	29,961	-	-	-
Total Revenues	<u>160,895,570</u>	<u>158,411,980</u>	<u>112,058,369</u>	<u>161,283,673</u>
Fund Balance:				
Restricted for Tax Stabilization	-	5,200,000	-	5,067,769
Committed to Open Space/Recreation	-	100,000	-	120,000
Committed to Tax Certs	-	900,000	-	900,000
Assigned for Pr. Yr. Enc.	-	1,633,895	-	-
Unassigned	-	6,100,000	-	6,675,000
Total Funds Available	<u>\$ 160,895,570</u>	<u>\$ 172,345,875</u>	<u>\$ 112,058,369</u>	<u>\$ 174,046,442</u>
EXPENDITURES:				
Salaries & Wages	\$ 74,923,117	\$ 75,380,820	\$ 37,464,120	\$ 76,085,102
Employee Benefits	44,526,360	46,387,264	23,388,233	48,925,907
Materials & Supplies	9,027,635	10,056,732	4,035,813	9,777,557
Direct Costs	14,073,883	17,499,612	11,850,170	16,205,192
Equipment/Rolling Stock	459,250	199,885	153,023	601,458
Operating Transfers:				
Capital Projects Fund	238,000	-	-	-
Debt Service Fund	10,941,558	11,751,062	2,973,109	12,538,793
Library Fund	6,020,546	6,394,585	2,986,423	6,420,000
Other Funds	1,615	3,230	810	1,620
Reserve for Financing	-	4,672,685	-	3,490,813
Total Expenditures	<u>\$ 160,211,964</u>	<u>\$ 172,345,875</u>	<u>\$ 82,851,701</u>	<u>\$ 174,046,442</u>
ASSESSED VALUATION	<u>\$ 276,928,690</u>	<u>\$ 281,659,061</u>		<u>\$ 283,141,289</u>
PROPERTY TAX RATE	<u>\$200.95</u>	<u>\$205.37</u>		<u>\$211.36</u>

* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2016-June 30, 2017

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**GENERAL FUND
BUDGET SCHEDULES**

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

REVENUES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Taxes & Related Items:					
Property Tax Levy	\$ 55,149,148	\$ 57,844,321	\$ 57,783,839	\$ 59,844,743	3%
Prior Year Property Tax Collections	186,681	200,000	(2,350)	200,000	0%
Payments in Lieu of Taxes	3,105,561	1,913,133	1,529,636	1,877,328	-2%
Allowance for Uncollected Taxes	(13,941)	(22,000)	-	(22,000)	0%
Property Tax Interest-Penalty	428,130	384,000	188,389	420,000	9%
BID Assessments	665,000	665,000	665,000	700,000	5%
Sales & Use Tax - Unrestricted	44,379,311	44,500,000	22,947,482	44,500,000	0%
Sales & Use Tax - Restricted	4,931,035	-	2,549,719	-	0%
Hotel Occupancy Tax	1,156,220	1,190,000	609,577	1,200,000	1%
Utility Gross Receipts	1,201,376	1,195,500	539,714	1,077,230	-10%
Total Taxes & Related Items	<u>111,188,521</u>	<u>107,869,954</u>	<u>86,811,006</u>	<u>109,797,301</u>	<u>2%</u>
Intergovernmental:					
Federal:					
Emergency Management Assistance	-	-	-	-	0%
Senior Citizens T-IIIB	18,700	18,700	9,350	18,700	0%
Dept. of Justice Vest Partnership	18,912	15,000	17,730	18,800	25%
Nutrition Title-IIIC	34,823	41,200	20,600	41,200	0%
Other	44,158	-	210	-	0%
Total Federal	<u>116,593</u>	<u>74,900</u>	<u>47,890</u>	<u>78,700</u>	<u>5%</u>
State:					
AIM	5,463,256	5,463,256	952,802	5,463,256	0%
Mental Health	44,455	45,000	11,496	45,000	0%
Youth Program	29,000	29,000	-	30,828	6%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
NYS Unified Court System	53,750	48,000	48,000	50,000	4%
NYS Criminal Justice Service	2,758	-	1,970	4,000	100%
Other	179,501	305,907	182,532	305,978	0%
Total State	<u>5,800,770</u>	<u>5,919,213</u>	<u>1,210,825</u>	<u>5,927,112</u>	<u>0%</u>
County and Local Support:					
Mortgage Tax	1,739,253	1,741,500	1,050,661	1,950,000	12%
Stop DWI/SEAS Program	4,412	8,400	2,082	8,400	0%
Community Development	92,330	91,000	69,000	113,280	24%
Other	13,087	-	-	-	0%
Total County	<u>1,849,082</u>	<u>1,840,900</u>	<u>1,121,743</u>	<u>2,071,680</u>	<u>13%</u>
Total Intergovernmental	<u>7,766,445</u>	<u>7,835,013</u>	<u>2,380,458</u>	<u>8,077,492</u>	<u>3%</u>
Charges for Services:					
General:					
Building Code Enforcement Fees	90,600	80,000	49,526	95,000	19%
Civil Service Exam Fees	5,850	25,750	26,225	25,750	0%
Community Development	37,438	37,500	36,650	36,200	-3%
Sewer Fund	120,000	145,000	145,000	152,250	5%
Water Fund	700,000	750,000	750,000	787,500	5%
White Plains URA	9,605	6,250	7,559	4,250	-32%
WP School District	60,000	60,000	60,000	60,000	0%
Other	5,299	5,341	4,000	4,075	-24%
Total General	<u>1,028,792</u>	<u>1,109,841</u>	<u>1,078,960</u>	<u>1,165,025</u>	<u>5%</u>

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

REVENUES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Charges for Services (cont'd):					
Departmental:					
City Clerk	130,532	118,700	60,129	122,500	3%
Parking Department	16,496,627	16,590,721	9,624,522	16,992,579	2%
Public Safety	2,275,933	2,123,773	1,366,694	2,480,461	17%
Public Works	200,732	205,350	19,197	199,420	-3%
Recreation & Parks	1,390,457	1,481,710	968,550	1,469,150	-1%
Youth Services	744,716	768,800	398,845	784,176	2%
Total Departmental	<u>21,238,997</u>	<u>21,289,054</u>	<u>12,437,937</u>	<u>22,048,286</u>	<u>4%</u>
Total Charges for Services	<u>22,267,789</u>	<u>22,398,895</u>	<u>13,516,897</u>	<u>23,213,311</u>	<u>4%</u>
Licenses and Permits:					
Building Department	4,416,702	4,184,725	1,792,598	3,992,025	-5%
City Clerk	21,322	16,300	9,081	16,150	-1%
City Franchise Fees	1,026,760	1,028,152	490,875	1,031,652	0%
Office of Mayor	101,100	65,000	62,550	100,000	54%
Planning	19,500	9,000	-	7,500	-17%
Public Safety	1,199,348	1,219,680	904,113	1,279,930	5%
Public Works	970,637	1,120,265	533,466	1,087,765	-3%
Recreation & Parks	2,400	2,400	-	2,400	0%
Total Licenses and Permits	<u>7,757,769</u>	<u>7,645,522</u>	<u>3,792,683</u>	<u>7,517,422</u>	<u>-2%</u>
Fines & Forfeitures:					
Alarm Ordinance	60,500	150,000	5,325	150,000	0%
Fines & Bail Court	1,083,692	1,100,000	511,877	1,100,000	0%
Forfeited Deposits	250	600	-	300	-50%
Red Light Fines	-	-	-	540,000	100%
Overtime Parking Notices	173,490	169,000	91,028	181,600	7%
Parking Fines	6,859,094	7,341,000	3,404,384	6,909,000	-6%
Total Fines & Forfeitures	<u>8,177,026</u>	<u>8,760,600</u>	<u>4,012,614</u>	<u>8,880,900</u>	<u>1%</u>
Miscellaneous:					
Sale of Property	428,305	156,850	63,115	173,250	10%
Insurance Recovery	146,007	127,250	65,346	129,000	1%
Contributions-Developer	35,000	365,000	65,000	250,000	-32%
Contributions- Miscellaneous	38,068	98,500	87,614	28,000	-72%
Tenant Emergency Protection	51,955	55,000	54,780	55,000	0%
Rents - Commissions	1,902,943	1,927,415	714,705	2,034,472	6%
Senior Citizens	48,812	61,500	32,361	60,000	-2%
Other	806,487	955,481	225,797	552,525	-42%
Total Miscellaneous	<u>3,457,577</u>	<u>3,746,996</u>	<u>1,308,718</u>	<u>3,282,247</u>	<u>-12%</u>
Interest	<u>250,482</u>	<u>155,000</u>	<u>235,993</u>	<u>515,000</u>	<u>232%</u>
Transfer From-					
Capital Projects Fund	<u>29,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Appropriation of Fund Balance:					
Prior Year Encumbrances	-	1,633,895	-	-	-100%
Apprtd. Open Space Reserve	-	100,000	-	120,000	20%
Apprtd. Tax Certiorari Reserve	-	900,000	-	900,000	0%
Apprtd. Tax Stabilization Reserve	-	5,200,000	-	5,067,769	-3%
Apprtd. Fund Balance	-	6,100,000	-	6,675,000	9%
Total Appropriation of Fund Balance	<u>-</u>	<u>13,933,895</u>	<u>-</u>	<u>12,762,769</u>	<u>-8%</u>
Total Revenues	<u><u>\$ 160,895,570</u></u>	<u><u>\$ 172,345,875</u></u>	<u><u>\$ 112,058,369</u></u>	<u><u>\$ 174,046,442</u></u>	<u><u>1%</u></u>

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Salaries and Wages:					
Elected	\$ 374,591	\$ 374,591	\$ 187,296	\$ 377,656	1%
Appointed	3,824,174	3,830,080	1,885,537	4,018,712	5%
Managerial/Confidential	2,388,902	2,643,258	1,158,030	2,762,348	5%
CSEA	21,352,595	21,320,225	10,569,030	21,065,591	-1%
Police	20,745,385	20,711,984	10,315,260	21,219,630	2%
Fire	14,977,610	16,089,771	7,760,009	15,868,910	-1%
Sanitation	3,816,306	3,875,551	1,961,271	3,922,087	1%
Overtime:					
Managerial/Confidential	28,959	23,730	13,473	24,633	4%
CSEA	1,084,572	1,044,654	441,895	1,039,259	-1%
Police	2,285,742	1,988,244	1,236,640	2,240,000	13%
Fire	1,428,649	684,174	481,992	803,166	17%
Sanitation	147,515	166,985	47,642	151,137	-9%
Other:					
P/T & Seasonal	2,252,251	2,430,033	1,297,408	2,374,698	-2%
207-A & Pensioner Payments	215,866	197,540	108,637	217,275	10%
Total Salaries & Wages	<u>74,923,117</u>	<u>75,380,820</u>	<u>37,464,120</u>	<u>76,085,102</u>	<u>1%</u>
Employee Benefits:					
Social Security	5,512,598	5,639,044	2,723,635	5,726,461	2%
MTA Payroll Tax	253,856	253,832	128,287	258,386	2%
Pension System:					
NYS Employee System	4,946,095	4,947,011	2,404,804	4,855,835	-2%
NYS Police & Fire System	9,102,982	9,140,869	4,582,254	9,080,601	-1%
Insurances:					
Health Insurances:					
Active Employees	13,560,304	14,381,829	6,978,428	16,015,030	11%
Active Employees Buyout	491,982	520,000	507,748	549,909	6%
Retired Employees	8,680,243	9,240,000	4,952,311	10,175,000	10%
Retired Employees Buyout	214,123	218,000	195,345	205,300	-6%
Dental Insurance	451,594	468,500	222,278	513,619	10%
Optical Insurance	118,341	117,292	56,639	118,101	1%
Group Life Insurance	57,022	61,000	27,467	69,000	13%
Professional Development	106,608	162,969	40,754	173,264	6%
Clothing & Uniforms	498,746	676,694	291,462	621,803	-8%
Supplemental Benefits:					
Employee Assistance Program	14,480	14,400	7,220	14,400	0%
Police	260,412	283,434	133,015	270,436	-5%
Fire	175,393	174,926	94,745	192,806	10%
Sanitation	81,581	87,464	41,841	85,956	-2%
Total Employee Benefits	<u>44,526,360</u>	<u>46,387,264</u>	<u>23,388,233</u>	<u>48,925,907</u>	<u>5%</u>
Total Personnel Costs	<u>119,449,477</u>	<u>121,768,084</u>	<u>60,852,353</u>	<u>125,011,009</u>	<u>3%</u>

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Materials and Supplies:					
Office Operations:					
Office Supplies	128,369	152,864	67,974	143,065	-6%
Advertising	14,880	17,225	3,247	18,530	8%
Printing	100,563	114,210	33,610	112,750	-1%
Postage	129,641	143,520	47,753	143,070	0%
Books-Subscriptions	59,129	68,353	26,370	65,233	-5%
Program Supplies	261,330	213,961	104,777	237,704	11%
Office Equipment Maintenance	248,751	263,576	245,976	269,645	2%
Software	2,577	11,250	-	9,500	-16%
Total Office Operations	945,240	984,959	529,707	999,497	1%
Land & Road Maintenance:					
Street Resurfacing	412,749	190,010	190,010	175,000	-8%
Asphalt Materials	492,953	483,573	75,679	517,280	7%
Salt/Sand	585,171	593,360	1,714	735,360	24%
Street & Sidewalk Maint.	9,289	3,000	-	3,000	0%
Land Maintenance	182,217	331,980	127,108	299,455	-10%
Tree Removal/Replacement	70,352	73,909	62,417	70,000	-5%
Other	111,741	134,117	29,933	140,150	4%
Total Land & Road Maintenance	1,864,472	1,809,949	486,861	1,940,245	7%
Traffic Lighting Operations:					
Street Lighting	35,689	16,000	901	16,000	0%
Lamps & Poles	49,322	47,600	41,062	47,600	0%
Signs & Signals	2,073	6,000	450	4,000	-33%
Traffic Supplies	96,489	124,098	100,150	102,100	-18%
Total Traffic Lighting Operations	183,573	193,698	142,563	169,700	-12%
Building & Facility Operations:					
Fuel Oil	3,553	5,700	-	6,300	11%
Building Facility Maintenance	340,172	363,703	135,820	347,205	-5%
Maintenance Supplies	207,910	318,970	163,301	252,600	-21%
Radio Communications	50,436	22,100	16,181	28,000	27%
HVAC - Plumbing - Electrical	136,521	132,500	43,545	147,450	11%
Parking Meter Maintenance/Parts	59,483	72,000	3,161	69,000	-4%
Emergency Repairs	61,253	119,500	96,396	24,500	-79%
Other	75,480	82,000	53,853	86,500	5%
Total Building & Facility Operations	934,808	1,116,473	512,257	961,555	-14%
Rolling Stock Operations:					
Fuel	402,040	534,784	225,930	562,241	5%
Fire & Police Vehicles Supplies	18,490	41,298	5,880	39,800	-4%
Tire & Chains	39,207	31,800	14,770	33,300	5%
Repairs & Maintenance	814,697	855,451	445,497	912,552	7%
Other	4,711	12,950	194	12,950	0%
Total Rolling Stock Operations	1,279,145	1,476,283	692,271	1,560,843	6%
Utilities:					
Electricity	2,722,103	2,701,273	1,055,300	2,927,608	8%
Telephone/Data Lines	197,982	189,465	81,840	198,001	5%
Gas	240,563	304,630	24,103	307,175	1%
Water	109,394	126,765	57,521	134,445	6%
Total Utilities	3,270,042	3,322,133	1,218,764	3,567,229	7%

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Materials & Supplies (cont'd)					
Rentals:					
Property - Space	194,493	648,200	93,328	195,500	-70%
Software	270,414	417,908	330,776	296,500	-29%
Equipment	85,448	87,129	29,286	86,488	-1%
Total Rentals	550,355	1,153,237	453,390	578,488	-50%
Total Materials & Supplies	9,027,635	10,056,732	4,035,813	9,777,557	-3%
Direct Costs:					
Contractual Services:					
Ambulance Service Contract	496,153	509,075	253,058	529,972	4%
Consultants	166,342	761,354	451,118	527,300	-31%
Financial & Auditing	97,481	99,360	96,760	101,180	2%
Public Stenographer	22,790	34,800	7,130	31,800	-9%
Athletic Officials	91,653	99,000	41,859	95,000	-4%
Civil Service Exam Admin.	32,094	45,180	13,550	45,180	0%
Service Contracts	870,274	995,446	456,418	1,051,310	6%
Bus Transportation	74,636	85,395	62,757	109,395	28%
Waste Disposal Haulaway	833,266	889,011	361,621	900,000	1%
Labor Counsel	161,253	334,132	209,131	300,000	-10%
Program Services	810,083	1,406,287	832,841	983,902	-30%
Network Support - Internet Access	180,111	162,150	142,749	170,310	5%
Humane Society	44,892	44,892	22,446	44,892	0%
Red Light Cameras Contract	-	-	-	540,000	100%
Ticket Collections	416,279	470,000	155,461	410,000	-13%
Arbitration & Hearing Officers	49,658	75,700	300	130,700	73%
Meals	45,054	56,500	17,963	51,500	-9%
Towing	57,484	57,500	18,865	56,000	-3%
Armory Contract Charges	264,000	266,640	154,440	269,280	1%
Credit Card Fees	579,233	548,000	241,627	555,000	1%
Miscellaneous	41,602	58,900	19,911	58,675	0%
Insurances:					
Contribution to Self Ins. Fund	5,680,794	6,632,766	6,632,766	5,599,506	-16%
Other Insurance Premiums	116,718	120,700	92,080	123,715	2%
Legal Judgments - Settlements	1,340,145	1,800,000	300,813	1,800,000	0%
Taxes	363,427	420,000	7,694	410,000	-2%
BID Services	665,000	665,000	665,000	700,000	5%
Rent Abatements (ETPA)	39,778	50,000	13,956	50,000	0%
NYS Admin. Charges (ETPA)	26,100	27,500	27,500	27,500	0%
Procedural Review Tax Assess.	24,000	343,000	255,925	100,000	-71%
Community Activities	228,365	162,188	99,929	162,700	0%
Slater Center Support	220,000	220,000	165,000	220,000	0%
Crime Control Planning	22,431	20,000	11,273	25,000	25%
Other	12,787	39,136	18,229	25,375	-35%
Total Direct Costs	14,073,883	17,499,612	11,850,170	16,205,192	-7%

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Equipment:					
Rolling Stock	217,072	96,374	95,623	409,000	324%
Office Equipment	83,155	78,543	51,933	71,560	-9%
Machinery & Tools	46,106	-	130	25,242	100%
Building Facility Enhancements	9,564	-	-	1,500	100%
Protective Services Equipment	36,672	-	-	40,000	100%
Fire Station Furnishings	9,613	-	-	4,000	100%
Mobile Radios	6,050	369	369	10,156	2652%
Security Equipment	3,972	-	-	5,000	100%
Parking Meters	23,047	19,631	-	25,000	27%
Traffic Control Equipment	-	-	-	10,000	0%
Other Equipment	23,999	4,968	4,968	-	-100%
Total Equipment	<u>459,250</u>	<u>199,885</u>	<u>153,023</u>	<u>601,458</u>	<u>201%</u>
Other Financial Uses:					
Transfer To:					
Library Fund	* 6,020,546	6,394,585	2,986,423	6,420,000	0%
Debt Service Fund	10,941,558	11,751,062	2,973,109	12,538,793	7%
Capital Projects Fund	238,000	-	-	-	0%
Housing Auth. Enhancement Fund	1,615	3,230	810	1,620	-50%
Total Other Financial Uses	<u>17,201,719</u>	<u>18,148,877</u>	<u>5,960,342</u>	<u>18,960,413</u>	<u>4%</u>
Reserve for Financing	<u>-</u>	<u>4,672,685</u>	<u>-</u>	<u>3,490,813</u>	<u>-25%</u>
Total Other than Personnel Costs	<u>40,762,487</u>	<u>50,577,791</u>	<u>21,999,348</u>	<u>49,035,433</u>	<u>-3%</u>
Total Expenditures	<u><u>\$ 160,211,964</u></u>	<u><u>\$ 172,345,875</u></u>	<u><u>\$ 82,851,701</u></u>	<u><u>\$ 174,046,442</u></u>	<u><u>1%</u></u>

* Classification for Budgetary purposes.

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

REVENUES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ -	\$ 7,733,895	\$ -	\$ 6,675,000	-14%
City Court	1,083,692	1,100,000	511,877	1,100,000	0%
Real Estate Committee	-	-	-	-	0%
Total Council & Boards	<u>1,083,692</u>	<u>8,833,895</u>	<u>511,877</u>	<u>7,775,000</u>	<u>-12%</u>
General Government:					
Office of the Mayor	101,100	65,000	62,550	100,000	54%
City Clerk Office	161,722	136,385	70,466	140,435	3%
Law Department	4,403	3,000	2,260	2,700	-10%
Assessor's Office	1,659	1,750	550	1,650	-6%
Finance Department	121,507,527	124,618,817	90,717,257	126,210,403	1%
Budget Department	-	-	-	-	0%
Information Technology	-	-	-	-	0%
Purchasing Department	157,084	141,000	55,365	150,500	7%
Planning Department	112,017	93,000	87,027	89,500	-4%
Building Department	4,535,780	4,275,225	1,848,414	4,100,025	-4%
Personnel Department	17,922	37,830	38,290	37,830	0%
Total General Government	<u>126,599,214</u>	<u>129,372,007</u>	<u>92,882,179</u>	<u>130,833,043</u>	<u>1%</u>
Public Works:					
Bureau of Administration	1,055,928	1,195,265	587,015	1,205,590	1%
Bureau of Engineering	123,500	111,200	34,350	80,300	-28%
Bureau of Building Maintenance	832,354	878,424	443,528	942,073	7%
Bureau of Garage and Shop	-	-	-	-	0%
Bureau of Storm Water	-	-	-	-	0%
Bureau of Highways	293,320	384,437	184,906	398,703	4%
Parks Maintenance	143,878	214,500	119,743	134,000	-38%
Bureau of Sanitation	83,662	72,200	8,641	78,900	9%
Total Public Works	<u>2,532,642</u>	<u>2,856,026</u>	<u>1,378,183</u>	<u>2,839,566</u>	<u>-1%</u>
Parking:					
General Operations	245,952	249,075	119,058	481,625	93%
Garages	11,612,353	11,683,796	6,691,725	11,613,354	-1%
Surface Lots	2,868,608	2,873,100	1,702,998	3,079,267	7%
Streets	2,473,461	2,481,000	1,242,032	2,831,153	14%
Violations	6,997,284	7,476,000	3,476,814	7,599,000	2%
City Center Enforcement	355,923	347,491	188,186	375,479	8%
Traffic Operations	10,180	11,152	2,164	10,152	-9%
Total Parking	<u>24,563,761</u>	<u>25,121,614</u>	<u>13,422,977</u>	<u>25,990,030</u>	<u>3%</u>
Public Safety:					
Public Safety Administration	2,400	2,400	1,000	2,400	0%
Fire Department	873,042	853,855	823,885	944,197	11%
Police Department	2,796,938	2,738,468	1,509,572	3,068,472	12%
Total Public Safety	<u>3,672,380</u>	<u>3,594,723</u>	<u>2,334,457</u>	<u>4,015,069</u>	<u>12%</u>
Community Services:					
Recreation and Parks	1,618,866	1,734,810	1,106,831	1,733,930	0%
Youth Bureau	825,015	832,800	421,865	859,804	3%
Total Community Services	<u>2,443,881</u>	<u>2,567,610</u>	<u>1,528,696</u>	<u>2,593,734</u>	<u>1%</u>
Total Revenues	<u>\$ 160,895,570</u>	<u>\$ 172,345,875</u>	<u>\$ 112,058,369</u>	<u>\$ 174,046,442</u>	<u>1%</u>

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ 408,459	\$ 5,090,928	\$ 198,761	\$ 3,913,684	-23%
City Court	18,458	25,625	7,929	25,625	0%
Board of Assessment Review	17,435	18,841	-	18,742	-1%
Zoning Appeals Board	107,703	112,003	55,384	3,180	-97%
Real Estate Committee	-	3,000	-	3,000	0%
Board of Ethics	-	300	-	300	0%
Housing Authority	10,086	11,575	5,250	10,501	-9%
Total Council & Boards	562,141	5,262,272	267,324	3,975,032	-24%
General Government:					
Office of the Mayor	869,923	864,367	418,816	876,067	1%
City Clerk Office	692,470	646,010	366,199	728,214	13%
Law Department	1,949,112	3,220,599	1,618,170	3,039,958	-6%
Assessor's Office	600,391	643,558	328,621	671,689	4%
Finance Department	26,386,804	29,821,734	16,881,377	30,213,466	1%
Budget Department	611,312	286,967	117,076	269,800	-6%
Information Technology	1,396,680	1,592,025	972,616	1,469,395	-8%
Purchasing Department	612,976	491,155	247,807	482,716	-2%
Planning Department	991,800	1,152,621	529,437	1,127,494	-2%
Building Department	2,883,276	2,857,906	1,446,245	3,092,177	8%
Personnel Department	787,287	877,154	403,405	880,197	0%
Total General Government	37,782,031	42,454,096	23,329,769	42,851,173	1%
Public Works:					
Bureau of Administration	1,484,082	1,532,912	748,415	1,568,801	2%
Bureau of Engineering	2,610,601	2,614,089	1,310,291	2,727,806	4%
Bureau of Building Maintenance	3,441,744	3,896,506	1,750,418	3,744,953	-4%
Bureau of Garage and Shop	2,245,711	2,252,539	1,075,578	2,335,744	4%
Bureau of Storm Water	128,508	157,078	64,285	153,507	-2%
Bureau of Highways	9,732,762	10,004,990	4,262,390	9,850,228	-2%
Parks Maintenance	1,798,841	2,156,791	997,615	1,944,431	-10%
Bureau of Sanitation	7,360,428	7,501,175	3,705,237	7,717,475	3%
Total Public Works	28,802,677	30,116,080	13,914,229	30,042,945	0%
Parking:					
General Operations	8,613,083	8,382,901	2,753,498	8,602,986	3%
Garages	2,707,820	2,679,949	1,155,491	2,306,725	-14%
Surface Lots	231,161	234,930	91,157	236,530	1%
Violations	1,045,518	1,107,955	457,140	1,596,022	44%
Enforcement	2,632,132	2,690,301	1,336,021	2,740,887	2%
Enforcement - City Center	349,435	372,946	186,223	351,742	-6%
Traffic Operations	1,283,431	1,325,445	670,196	1,447,438	9%
Total Parking	16,862,580	16,794,427	6,649,726	17,282,330	3%
Public Safety:					
Public Safety Administration	1,679,963	1,743,323	977,366	1,775,539	2%
Fire Department	25,756,412	26,504,842	12,978,538	26,800,017	1%
Police Department	36,305,776	36,403,988	18,116,314	38,169,041	5%
Total Public Safety	63,742,151	64,652,153	32,072,218	66,744,597	3%
Community Services:					
Public Library-G.F. Contribution	6,020,546	6,394,585	2,986,423	6,420,000	0%
Recreation and Parks	3,672,371	3,860,072	2,169,346	3,884,906	1%
Youth Bureau	2,767,467	2,812,190	1,462,666	2,845,459	1%
Total Community Services	12,460,384	13,066,847	6,618,435	13,150,365	1%
Total Expenditures	\$ 160,211,964	\$ 172,345,875	\$ 82,851,701	\$ 174,046,442	1%

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

REVENUES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ -	\$ 7,733,895	\$ -	\$ 6,675,000	-14%
City Court Proceedings	1,083,692	1,100,000	511,877	1,100,000	0%
Municipal Management	101,100	65,000	62,550	100,000	54%
City Clerk Services	161,722	136,385	70,466	140,435	3%
Counsel to City	4,403	3,000	2,260	2,700	-10%
Establish/Maintain Assessment Roll	1,659	1,750	550	1,650	-6%
Financial Policy and Administration	99	391	-	325	-17%
Bookkeeping & Financial Reporting	11,306	11,500	10,232	10,500	-9%
Disbursements & Payroll	4,006	4,020	4,002	4,020	0%
Revenue Collections	237,243	150,000	226,022	500,000	233%
City-wide Financial Activities	121,254,873	124,452,906	90,477,001	125,695,558	1%
Resource Planning & Management	-	-	-	-	0%
Information Technology	-	-	-	-	0%
Purchasing, Stockroom & Warehouse	157,084	141,000	55,365	150,500	7%
Personnel Administration, Services & Labor Relations	72	40	45	40	0%
Civil Service Administration	17,850	37,790	38,245	37,790	0%
DPW Program Mgmt. & Admin.	1,055,928	1,195,265	587,015	1,205,590	1%
DPW City-owned Bldg. Maintenance	832,354	878,424	443,528	942,073	7%
DPW Rolling Stock Maintenance	-	-	-	-	0%
Tax Property Management	-	-	-	-	0%
Total Policy Formulation & Admin.	<u>124,923,391</u>	<u>135,911,366</u>	<u>92,489,158</u>	<u>136,566,181</u>	<u>0%</u>
Protection of Persons & Property:					
Street Lighting	19,241	7,000	5,397	7,000	0%
Public Safety Administration	2,400	2,400	1,000	2,400	0%
Fire Admin., Prevention & Suppression	873,042	853,855	823,885	944,197	11%
License Division	422,696	541,625	103,046	514,925	-5%
Support Services	37,832	38,000	17,804	36,500	-4%
Community Policing	275,000	275,000	137,500	275,000	0%
Patrol Operations	2,029,055	1,864,343	1,227,872	2,214,247	19%
Police-all other	26,670	15,500	20,200	22,800	47%
Traffic Enforcement Operations	5,685	4,000	3,150	5,000	25%
Total Protection of Persons & Property	<u>3,691,621</u>	<u>3,601,723</u>	<u>2,339,854</u>	<u>4,022,069</u>	<u>12%</u>
Environmental Protection:					
Waste Collection, Disposal & Recycling	83,662	72,200	8,641	78,900	9%
Housing Code Enforcement	18,898	3,200	7,000	4,000	25%
Equip/Environmental Code Enforcement	682,173	816,600	456,815	668,025	-18%
Eng. Review/Construction Code Enf.	3,834,709	3,455,425	1,384,599	3,428,000	-1%
Total Environmental Protection	<u>4,619,442</u>	<u>4,347,425</u>	<u>1,857,055</u>	<u>4,178,925</u>	<u>-4%</u>
Transportation:					
Forestry Services	602	1,500	734	1,500	0%
Snow Removal	82,020	79,600	-	93,895	18%
Street Repairs	191,253	295,987	178,633	296,058	0%
Leaf Removal	204	350	142	250	-29%
Parking	24,553,581	25,110,462	13,420,813	25,979,878	3%
Traffic Engineering & Administration	6,152	6,152	-	6,152	0%
Operation/Maint. of Traffic Control Devices	4,028	5,000	2,164	4,000	-20%
Total Transportation	<u>24,837,840</u>	<u>25,499,051</u>	<u>13,602,486</u>	<u>26,381,733</u>	<u>3%</u>

CITY OF WHITE PLAINS - GENERAL FUND

BUDGET BY ACTIVITIES

REVENUES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Social Enrichment Opportunities:					
Admin. Services Recreation & Parks	58,168	64,300	29,221	45,500	-29%
Camps	447,408	492,760	481,175	503,080	2%
Pools	4,094	4,200	3,790	11,500	174%
Youth Sports & Activities	197,291	223,000	146,966	227,800	2%
Adult Sports & Activities	299,526	300,600	107,348	320,000	6%
Special Recreation	63,237	65,000	26,327	64,600	-1%
Cultural & Special Events	22,948	23,900	15,330	22,900	-4%
Ebersole Rink	415,915	433,650	231,029	413,650	-5%
Parks Maintenance	143,878	214,500	119,743	134,000	-38%
Senior & Citizens Services	110,279	127,400	65,645	124,900	-2%
Youth Program Mgmt/Administration	1,245	-	-	-	0%
After School Centers & Saturday Academy	656,581	678,500	296,615	697,270	3%
Youth Employment	-	-	-	-	0%
Neighborhood Services	3,724	-	-	-	0%
Alternatives Program	29,000	29,000	-	30,828	6%
Bits 'N Pieces Summer Day Camp	123,135	125,300	125,250	131,706	5%
Education & Training Center	11,555	-	-	-	0%
City Support to Federal Programs	24,744	25,000	25,932	25,000	0%
Total Social Enrichment Opportunities	2,612,728	2,807,110	1,674,371	2,752,734	-2%
Physical Resource Development:					
Planning Services	78,955	64,000	55,200	62,500	-2%
City Support to URA	8,093	4,000	5,895	2,000	-50%
Engineering Services	123,500	111,200	34,350	80,300	-28%
Total Physical Development	210,548	179,200	95,445	144,800	-19%
Total Revenues	\$ 160,895,570	\$ 172,345,875	\$ 112,058,369	\$ 174,046,442	1%

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ 408,459	\$ 5,090,928	\$ 198,761	\$ 3,913,684	-23%
City Court Proceedings	18,458	25,625	7,929	25,625	0%
Assessment Review	17,435	18,841	-	18,742	-1%
Review of Zoning Appeals	107,703	112,003	55,384	3,180	-97%
Tax Property Management	-	3,000	-	3,000	0%
Board of Ethics	-	300	-	300	0%
WP Housing Authority	10,086	11,575	5,250	10,501	-9%
Municipal Management	869,923	864,367	418,816	876,067	1%
City Clerk Services	622,045	572,026	291,760	648,480	13%
Elections	70,425	73,984	74,439	79,734	8%
Counsel to City	1,279,058	1,599,664	671,341	1,864,795	17%
Litigation	280,085	537,353	311,028	377,477	-30%
Labor Relations	365,969	740,582	379,876	697,686	-6%
Tax Assessment Review	24,000	343,000	255,925	100,000	-71%
Establish/Maintain Assessment Roll	600,391	643,558	328,621	671,689	4%
Financial Policy and Administration	427,800	522,897	245,169	541,797	4%
Bookkeeping & Financial Reporting	315,222	348,889	161,869	352,854	1%
Disbursements & Payroll	476,933	506,485	238,430	509,175	1%
Revenue Collections	669,285	692,839	328,044	699,526	1%
City-wide Financial Activities	24,497,564	27,750,624	15,907,865	28,110,114	1%
Resource Planning & Management	611,312	286,967	117,076	269,800	-6%
Information Technology	1,396,680	1,592,025	972,616	1,469,395	-8%
Purchasing, Stockroom & Warehouse	612,976	491,155	247,807	482,716	-2%
Personnel Administration, Services & Labor Relations	280,894	304,625	139,951	312,338	3%
Civil Service Administration	506,393	572,529	263,454	567,859	-1%
DPW Program Mgmt. & Admin.	1,484,082	1,532,912	748,415	1,568,801	2%
DPW City-Owned Bldg. Maintenance	3,441,744	3,896,506	1,750,418	3,744,953	-4%
DPW Rolling Stock Maintenance	2,245,711	2,252,539	1,075,578	2,335,744	4%
Total Policy Formulation & Admin.	41,640,633	51,387,798	25,195,822	50,256,032	-2%
Protection of Persons & Property:					
Street Lighting	1,415,453	1,644,174	503,325	1,300,824	-21%
Public Safety Administration	1,183,810	1,234,248	724,308	1,245,567	1%
Fire Administration	531,188	374,094	158,745	390,705	4%
Fire Prevention	919,183	1,094,212	525,642	1,166,123	7%
Fire Training	338,246	384,964	121,511	390,234	1%
Fire Special Operations	244,743	259,962	119,089	274,160	5%
Emergency Medical Services	496,153	509,075	253,058	529,972	4%
Fire Suppression	23,723,052	24,391,610	12,053,551	24,578,795	1%
Police Personnel/Administration	2,944,697	2,994,797	1,275,179	3,071,741	3%
Police Comm/Equip. Maint.	213,029	192,641	97,282	199,346	3%
License Division	150,870	156,941	77,892	158,646	1%
Support Services	1,478,241	1,398,601	702,813	1,373,352	-2%
Training/Special Programs	17,138	29,308	6,436	29,955	2%
Community Policing	2,156,039	2,138,877	1,084,463	2,154,623	1%
Criminal Investigations	4,235,615	4,225,490	2,113,338	4,253,959	1%
Narcotics Unit	1,016,320	1,011,378	519,787	1,019,507	1%
Patrol Operations	21,140,150	21,083,428	10,808,973	22,544,199	7%
Traffic Enforcement	2,881,586	3,119,441	1,384,573	3,311,034	6%
ESU/Special Response Team	72,091	53,086	45,578	52,679	-1%
Total Protection of Persons & Property	65,157,604	66,296,327	32,575,543	68,045,421	3%

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

EXPENDITURES:	2016-2017 Actual	2017-2018 Revised Budget 12/31/2017	2017-2018 Recognized 12/31/2017	2018-2019 Budget	% Increase (Decrease)
Environmental Protection:					
Storm Water System Maintenance	128,508	157,078	64,285	153,507	-2%
Waste Collection, Disposal & Recycling	7,360,428	7,501,175	3,705,237	7,717,475	3%
Housing Code Enforcement	809,361	825,738	414,183	894,766	8%
Equip/Environmental Code Enforcement	1,082,752	1,035,147	555,193	1,085,408	5%
Eng. Review/Construction Code Enf.	991,163	997,021	476,869	1,112,003	12%
Total Environmental Protection	<u>10,372,212</u>	<u>10,516,159</u>	<u>5,215,767</u>	<u>10,963,159</u>	<u>4%</u>
Transportation:					
Forestry Services	629,981	665,890	349,469	684,427	3%
Snow Removal	1,143,600	1,084,388	113,012	1,242,351	15%
Street Cleaning	441,859	555,223	277,656	547,942	-1%
Street Repairs	5,778,132	5,751,737	2,819,377	5,756,030	0%
Leaf Removal	323,737	303,578	199,551	318,654	5%
Parking	15,579,149	15,468,982	5,979,530	15,834,892	2%
Traffic Engineering & Administration	385,799	293,878	190,175	402,293	37%
Operations/Maint. of Traffic Control Devices	897,632	1,031,567	480,021	1,045,145	1%
Total Transportation	<u>25,179,889</u>	<u>25,155,243</u>	<u>10,408,791</u>	<u>25,831,734</u>	<u>3%</u>
Social Enrichment Opportunities:					
Admin. Services Recreation & Parks	912,314	1,008,339	504,567	975,957	-3%
Camps	463,556	519,103	426,190	543,969	5%
Pools	127,800	124,036	91,925	131,536	6%
Youth Sports & Activities	587,144	654,219	358,192	646,672	-1%
Adult Sports & Activities	349,848	308,331	185,021	312,485	1%
Special Recreation	95,471	112,629	60,993	113,316	1%
Cultural & Special Events	235,996	151,243	111,020	180,759	20%
Renaissance Plaza	39,616	48,292	18,755	47,792	-1%
Ebersole Rink	331,213	341,048	139,939	342,781	1%
Parks Maintenance	1,798,841	2,156,791	997,615	1,944,431	-10%
Senior & Citizens Services	529,413	592,832	272,744	589,639	-1%
Youth Program Mgmt/Administration	592,392	601,531	286,335	616,689	3%
After School Centers & Saturday Academy	843,039	883,916	371,911	890,361	1%
Youth Employment	542,964	521,687	400,724	526,867	1%
Neighborhood Services	347,744	348,531	148,754	350,135	0%
Alternatives Program	353,709	361,276	177,153	366,062	1%
Bits 'N Pieces Summer Day Camp	76,202	95,249	77,789	95,345	0%
Education & Training Center	59,719	50,695	23,052	55,849	10%
General Fund Contribution to Library	6,020,546	6,394,585	2,986,423	6,420,000	0%
City Support to Federal Programs	3,726	3,926	1,946	3,998	2%
Total Social Enrichment Opportunities	<u>14,311,253</u>	<u>15,278,259</u>	<u>7,641,048</u>	<u>15,154,643</u>	<u>-1%</u>
Physical Resource Development:					
Planning Services	933,565	1,091,459	501,196	1,060,988	-3%
City Support to URA	6,207	6,541	3,243	6,659	2%
Engineering Services	2,610,601	2,614,089	1,310,291	2,727,806	4%
Total Physical Development	<u>3,550,373</u>	<u>3,712,089</u>	<u>1,814,730</u>	<u>3,795,453</u>	<u>2%</u>
Total Expenditures	<u>\$ 160,211,964</u>	<u>\$ 172,345,875</u>	<u>\$ 82,851,701</u>	<u>\$ 174,046,442</u>	<u>1%</u>

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BUDGET SUMMARY
OTHER OPERATING FUNDS

LIBRARY

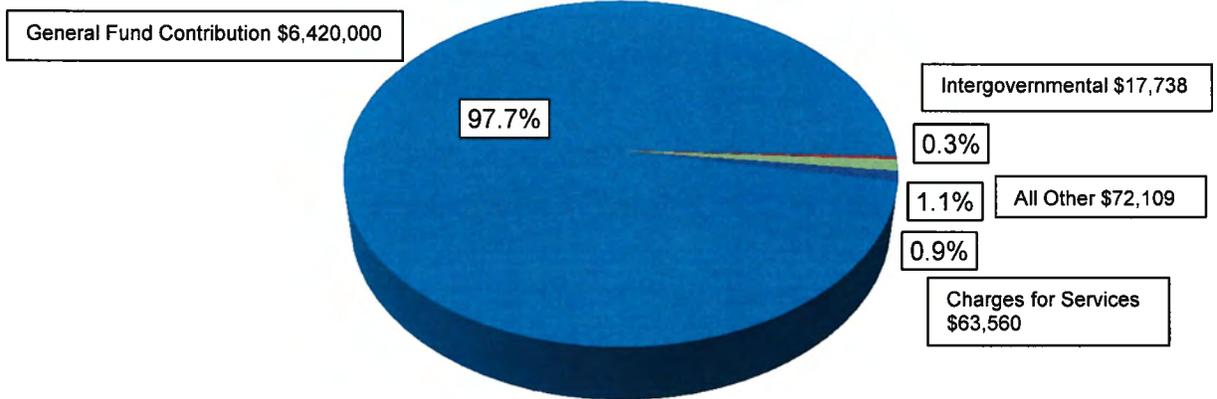
SELF INSURANCE

SEWER RENT

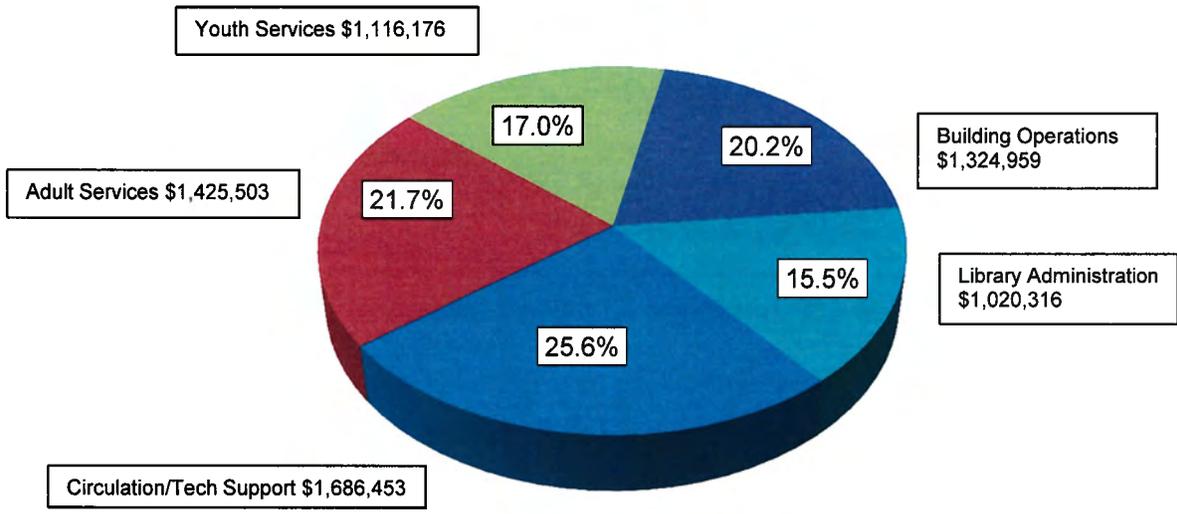
WATER

LIBRARY FUND

REVENUES: \$6,573,407



EXPENDITURES: \$6,573,407



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, almost 97.7% of the resources needed to operate the Library, approximately the same as in the current fiscal year.

The Library Fund budget for FY 2018-2019 totals almost \$6.6 million and includes total salaries and benefits of \$4.5 million, which represents 69.1% of the total budget, an increase of 1.0% from the current year revised budget. Within this allocation, the Library plans to maintain current operating hours and programs. The total for salaries and benefits is exclusive of monies needed for merit increases which have not been determined at this time. Funds for these purposes have been included in the City's reserve for financing and will be moved to the Library Fund once they have been determined (after budget adoption).

Materials and supplies are budgeted at \$928,909, a decrease of 4.1% 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 \$371,066, a decrease of 14.0%. Included in this total is the Library's required FY 2018-2019 contribution to the Self Insurance Fund (\$28,723), service contracts (\$144,504), security guards (\$70,053) and on-line subscription services (\$53,277). The contribution to the Debt Service Fund of \$704,110 reflects a 20.5% increase. Approximately 10.7% of the Library's FY 2018-2019 budget is dedicated to debt service.

The components of the Library Fund revenue budget include intergovernmental, charges for services, miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The budget includes an appropriation of slightly more than \$6.4 million from the General Fund. This appropriation will be increased to include merit increases once they are approved. All other revenues total \$153,407 and include a \$43,109 appropriation of fund balance.

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

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Adopted FY 2019
Intergovernmental	\$ 25,291	\$ 26,005	\$ 26,765	\$ 17,738	\$ 17,738
Charges for Services	81,893	76,625	68,048	64,027	63,560
General Fund Contribution	6,014,812	6,060,616	6,020,546	6,186,624	6,420,000
All Other	28,685	36,587	21,722	59,877	72,109
Total	\$6,150,681	\$6,199,833	\$6,137,081	\$6,328,266	\$6,573,407

LIBRARY FUND

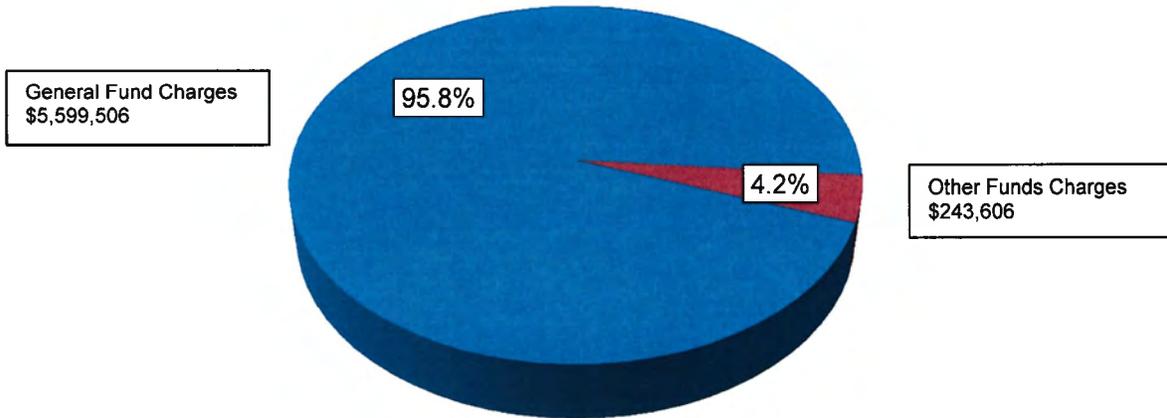
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 16-17 Actual ⁽¹⁾	FY 2017-2018		FY 18-19 Adopted Budget
		Revised Budget 12/31/17	Projected Actuals 06/30/18	
Revenues & Other Sources:				
Intergovernmental Revenues	\$ 26,765	\$ 16,995	\$ 17,738	\$ 17,738
Charges for Services	68,048	104,447	64,027	63,560
Miscellaneous Revenues	21,722	23,500	59,877	29,000
Transfer In -				
General Fund Contribution	6,020,546	6,394,585	6,186,624	6,420,000
Appropriation of Fund Balance	-	30,966	-	43,109
Total Revenues & Other Sources	6,137,081	\$6,570,493	6,328,266	\$ 6,573,407
Expenditures & Other Uses:				
Salaries and Wages	2,759,917	\$ 2,928,253	2,875,772	\$ 2,898,956
Employee Benefits	1,447,327	1,567,689	1,480,727	1,643,385
Materials & Supplies	958,848	968,300	975,144	928,909
Direct Costs	401,168	431,590	394,335	371,066
Equipment	13,436	17,520	27,760	22,846
Transfer to Debt Service Fund	-	584,528	584,528	704,110
Reserve for Financing	-	72,613	-	4,135
Total Expenditures & Other Uses	5,580,696	\$6,570,493	6,338,266	\$ 6,573,407
Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses	556,385		(10,000)	
Other Financing Sources (Uses)-				
Transfer to Debt Service Fund	(530,546)		-	
Net Change in Fund Balance	25,839		(10,000)	
Fund Balance at Beginning of Year	66,065		91,904	
Fund Balance at End of Year	\$ 91,904		\$ 81,904	

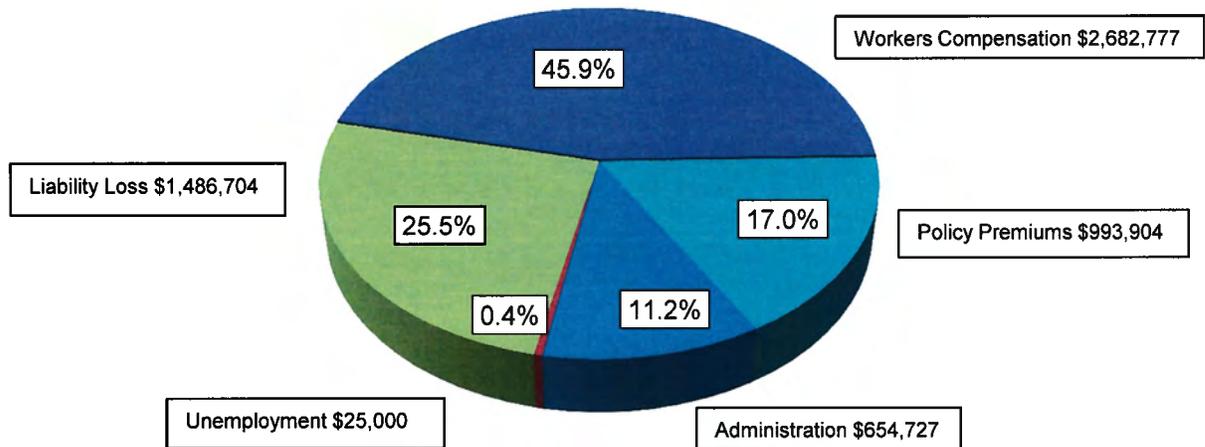
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2016 - June 30, 2017, modified for budgetary presentation

SELF INSURANCE FUND

REVENUES: \$5,843,112



EXPENDITURES: \$5,843,112



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, 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 majority of the City's exposure, however, is self-insured.

The Self Insurance Fund ended fiscal year 2016-2017 with a deficit of \$4,084,647, down \$1,049,454 from the June 30, 2016 deficit of \$5,134,101. Projections for June 30, 2018 indicate that the deficit will decrease by approximately 24%. The current budget reduces contributions from the operating funds due to improved claims experience which has lowered claims loss reserve requirements.

Based upon the actuarial determinations of risk provided by the City's insurance consultant and the other costs of running the program, a total budget of \$5.8 million has been adopted for fiscal year 2018-2019. Of this amount, \$5.2 million is provided for insurance premiums, claims and reserves with the remaining \$0.6 million available to administer the program. Insurance costs will decrease by 14.0% and administrative costs will increase 6.6% from the FY 2017-2018 revised budget to the FY 2018-2019 budget. Included in the budget is a decrease of 12.0% in user fees to fund FY 2018-2019 operations.

User charges will provide all of the revenue in the fiscal year 2018-2019 budget. Of the user charges that will be assessed, approximately 95.8% 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 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Adopted FY 2019
User Fees	\$5,434,631	\$7,289,239	\$5,932,813	\$6,893,900	\$5,843,112
Miscellaneous	172,054	136,454	269,242	500,000	-
Interest Income	40,280	39,952	56,715	105,000	-
Total	\$5,646,965	\$7,465,645	\$6,258,770	\$7,498,900	\$5,843,112

SELF INSURANCE FUND

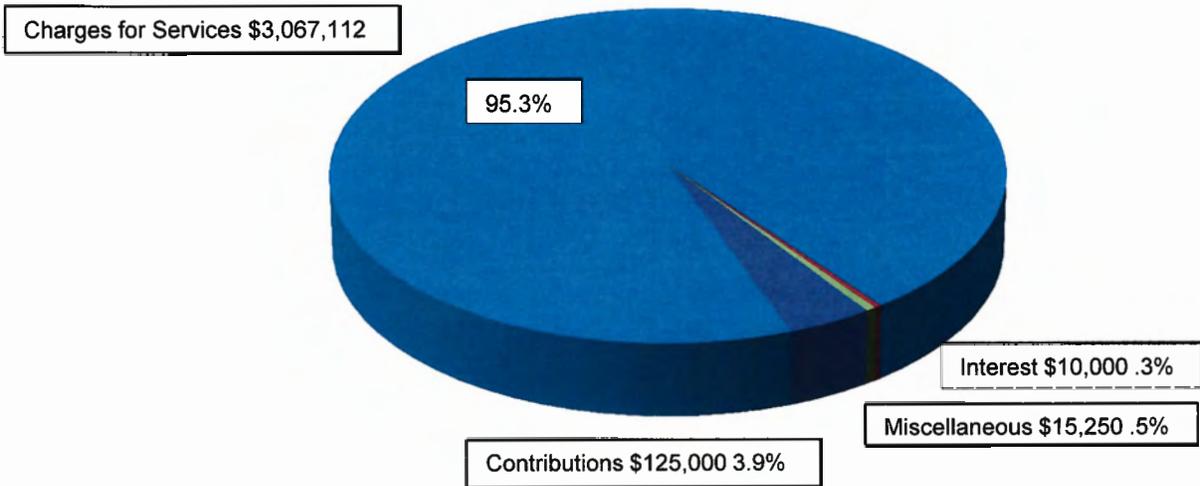
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 16-17 Actual ⁽¹⁾	FY 2017-2018		FY 18-19 Adopted Budget
		Revised Budget 12/31/17	Projected Actuals 06/30/18	
Operating Revenues:				
Charges for Services	\$ 5,932,813	\$ 6,643,936	\$ 6,893,900	\$ 5,843,112
Miscellaneous	269,242	-	500,000	-
Total Operating Revenues	<u>6,202,055</u>	<u>\$ 6,643,936</u>	<u>7,393,900</u>	<u>\$ 5,843,112</u>
Operating Expenses:				
Personnel Services	50,490	\$ 60,000	12,780	\$ 18,200
Employee Benefits	36,824	22,201	17,500	16,941
Other Post Employment Benefit Obligations	43,000	129,800	129,800	133,000
Materials & Supplies	35	100	100	100
Direct Costs	5,078,967	6,431,172	6,365,500	5,579,871
Reserve for Financing	-	663	-	95,000
Total Operating Expenses	<u>5,209,316</u>	<u>\$ 6,643,936</u>	<u>6,525,680</u>	<u>\$ 5,843,112</u>
Non-Operating Revenues				
Interest Income	<u>56,715</u>		<u>105,000</u>	
Change in Net Position	1,049,454		973,220	
Net Position-Beginning of Year	<u>(5,134,101)</u>		<u>(4,084,647)</u>	
Net Position-End of Year	<u>\$ (4,084,647)</u>		<u>\$ (3,111,427)</u>	

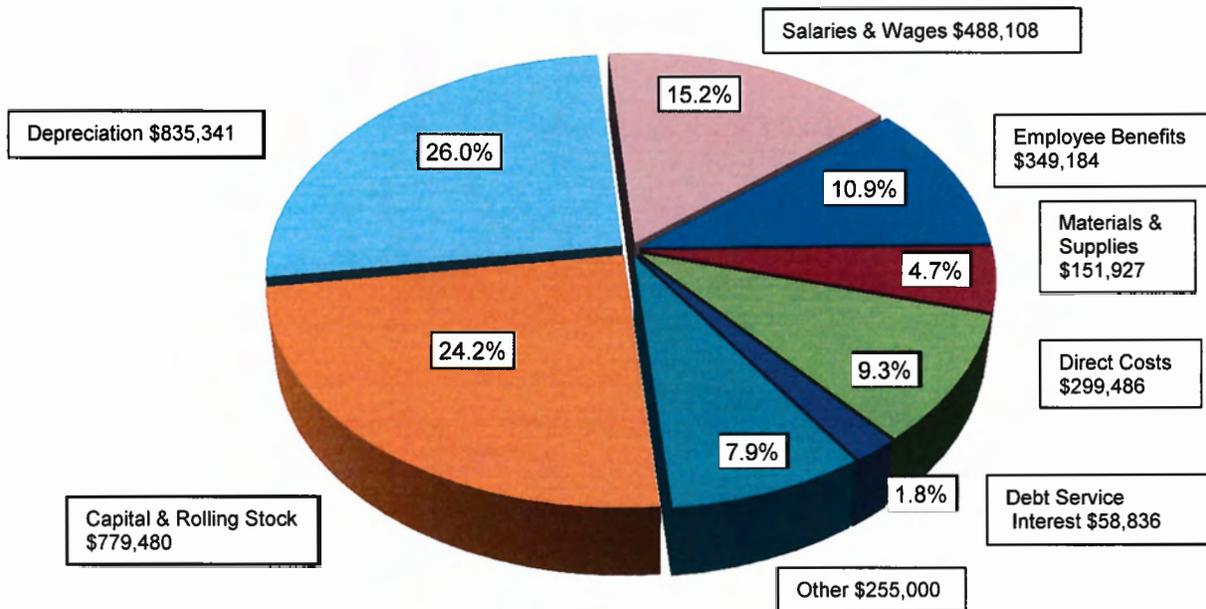
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2016- June 30, 2017

SEWER RENT FUND

REVENUES: \$3,217,362



EXPENSES: \$3,217,362



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 adopted FY 2018-2019 Sewer Rent Fund totals \$3,217,362 of which 95.3% 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. At the time the budget for this fund is adopted, the Commissioner of Public Works will submit 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. It is anticipated that the sewer charge for FY 2018-2019 will remain at the current 19% of the billing for water consumption. The City's water rates, which were last increased in December of 2017, are included in the calculation of sewer rents.

Expenses for the Sewer Rent Fund total \$3,217,362, a decrease of 7.1% over the current revised budget. The decrease is chiefly attributable to a change in the capital outlay budget from \$993,570 to \$525,000. Personnel costs account for \$1,042,292 of this amount or 32.4%. Materials and supplies total \$151,927 and direct costs total \$299,486. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$152,250). Interest payments on debt (\$58,836) account for 1.8% of the budget. An allowance for depreciation is budgeted at \$835,341 and a Reserve for Financing is budgeted at \$50,000 to fund employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2018-2019 recommends the expenditure of \$500,000 for the reconstruction of miscellaneous sanitary sewers, \$275,000 for Chatterton Avenue sanitary sewer improvements and the expenditure of \$250,000 for rolling stock. The \$250,000 for rolling stock has been included in the adopted fiscal year 2018-2019 Sewer Rent Fund budget.

As of June 30, 2017, the Sewer Rent Fund had a net operating gain of \$505,633 and an increase in net position to \$11.1 million.

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

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Adopted FY 2019
Charges for Services	\$2,570,617	\$2,881,136	\$2,519,694	\$3,116,000	\$3,067,112
Miscellaneous	21,251	22,324	68,865	265,250	140,250
All Other	4,590	8,916	4,361	10,000	10,000
Total	\$2,596,458	\$2,912,376	\$2,592,920	\$3,391,250	\$3,217,362

SEWER RENT FUND

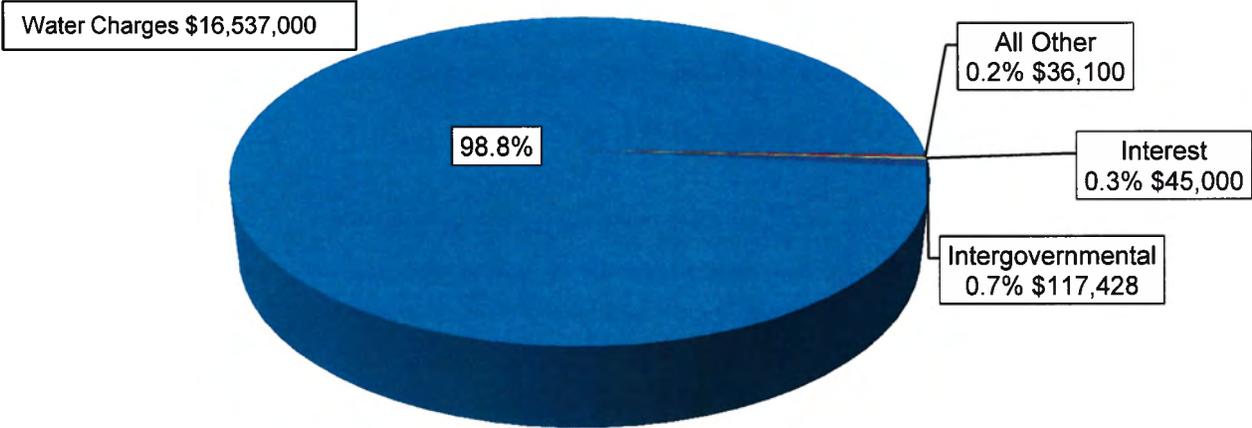
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 16-17 Actual	FY 2017-2018		FY 18-19 Adopted Budget
		Revised Budget 12/31/17	Projected Actual 06/30/18	
Operating Revenues:				
Intergovernmental	\$ 48,619	\$ -	\$ -	\$ -
Charges for Services	2,519,694	2,756,366	3,116,000	3,067,112
Contributions	-	125,000	-	125,000
Miscellaneous	20,246	14,250	265,250	15,250
Appropriation of Net Position	-	558,639	-	-
Total Operating Revenues	2,588,559	3,454,255	3,381,250	3,207,362
Operating Expenses:				
Personnel Services	488,545	475,398	474,200	488,108
Employee Benefits	322,600	288,439	288,000	349,184
Other Post Employment Benefit Obligations	153,000	200,000	200,000	205,000
Material & Supplies	40,924	212,161	214,900	151,927
Direct Costs	231,204	310,559	310,500	299,486
Equipment/Rolling Stock	32,310	72,003	70,400	254,480
Depreciation	765,685	758,185	822,800	835,341
Capital Outlay	-	993,570	993,500	525,000
Reserve for Financing	-	89,921	-	50,000
Total Operating Expenses	2,034,268	3,400,236	3,374,300	3,158,526
Non-Operating Revenues (Expenses):				
Interest Income	4,361	10,000	10,000	10,000
Interest Expense	(53,019)	(64,019)	(64,019)	(58,836)
Change in Net Position	505,633	\$ -	(47,069)	\$ -
Net Position-Beginning of Year	10,558,346		11,063,979	
Net Position-End of Year	\$ 11,063,979		\$ 11,016,910	

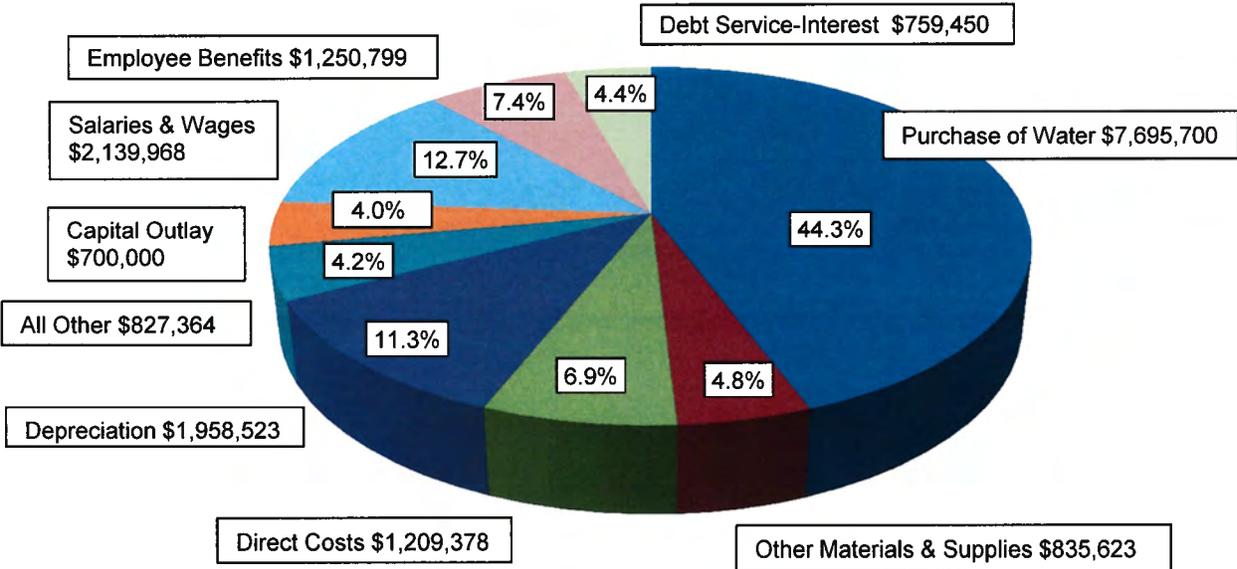
(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2016- June 30, 2017

WATER FUND

REVENUES: \$16,735,528



EXPENSES: \$17,376,805



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. It is a bureau of the Department of Public Works and it is operated in a manner which is similar to a private business enterprise, where the costs (expenses, including depreciation) of providing goods and services are recovered primarily through user charges.

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

Water Fund expenses in the FY 2018-2019 budget total \$17.4 million, an increase of \$599,152 or 3.6% from the current year's revised budget. Salary and fringe benefit costs account for approximately 22.5% of the Water Fund budget, or \$3.9 million. The cost of purchasing untreated water from NYC is budgeted at \$7.7 million which is 44.3% of the total Water Fund budget. This cost continues to escalate (\$6.3 million in FY 2016-2017) as water charges are increased by NYC to finance their costs of complying with state and federal mandates. All other materials and supplies total \$835,623 or 4.8% of the budget. Direct costs will total \$1,209,378 or 7.0% of the budget and include a contribution to the Self Insurance Fund (\$155,156) and also to the General Fund (\$787,500) for various services. Interest on Water Fund debt will decrease 5.9% and total \$759,450 or 4.4% of the budget, while depreciation is budgeted at almost \$2.0 million or 11.3% of the expense budget. The remaining expenses for FY 2018-2019 include equipment/rolling stock of \$89,277, capital outlay of \$700,000 and a Reserve for Financing of \$225,587 for employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2018-2019 recommends \$27.2 million in major capital improvements attributable to the Water Fund: \$19.9 million for two storage reservoir 4-mg tanks, \$2.5 million for pressure basin replacement, \$1.8 million for the replacement and/or reconstruction of miscellaneous water lines, \$1.7 million for chemical systems upgrades, \$0.8 million for generators and cybersecurity improvements and \$270,000 for rolling stock. Also included is \$0.2 million for debt issuance costs. The FY 2018-2019 expense budget includes \$45,000 for rolling stock and it is planned that the sale of debt will finance the majority of the remaining capital program because of 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.

Revenue in the adopted FY 2018-2019 budget totals slightly more than \$16.7 million, an increase of 0.6% from the current year's revised budget (which does not include the water rate increases approved by the Common Council in December of 2017). The City utilizes a progressive water rate structure whereby the cost per cubic foot of water increases with escalating usage. Almost 98.8% of the revenue budget is from metered water sales and related water service charges.

As of June 30, 2017, the Water Fund had a net operating gain of \$1.6 million and an increase in net position to \$29.0 million.

WATER FUND

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

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Adopted FY 2019
Intergovernmental	\$ 182,203	\$ -	\$ 402,166	\$ 75,000	\$ 117,428
Charges for Services	14,061,903	15,493,190	15,221,485	16,570,000	16,537,000
Interest	13,775	30,889	43,788	45,000	45,000
All Other	31,678	109,185	49,956	85,886	36,100
Total	\$14,289,559	\$15,633,264	\$15,717,395	\$16,775,886	\$16,735,528

WATER FUND

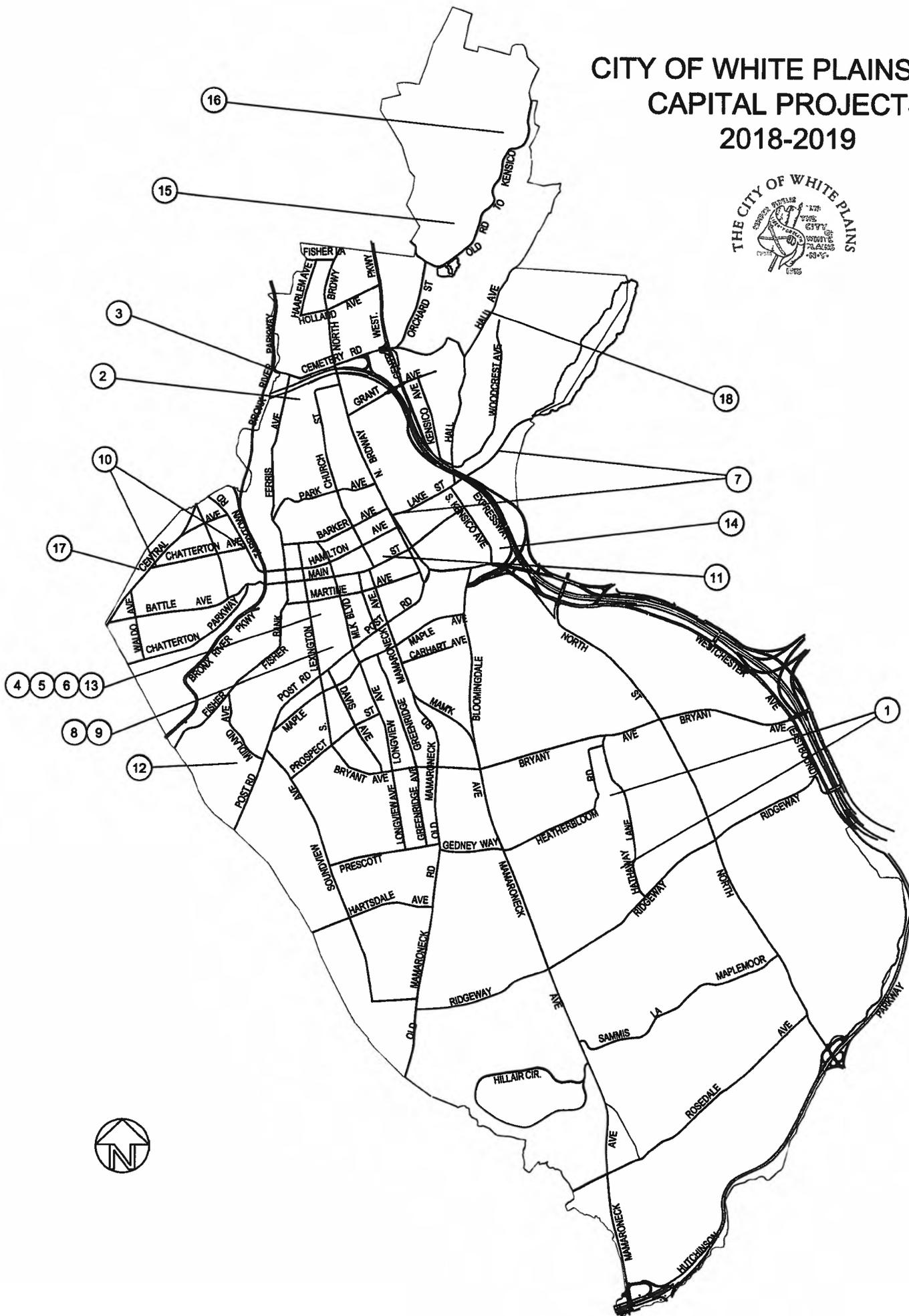
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 16-17 Actual	FY 2017-2018		FY 18-19 Adopted Budget
		Revised Budget 12/31/17	Projected Actuals 06/30/18	
Operating Revenues:				
Intergovernmental	\$ 402,166	\$ 73,000	\$ 75,000	\$ 117,428
Charges for Services	15,221,485	16,500,000	16,500,000	16,537,000
Licenses & Permits	13,250	10,000	10,000	10,000
Miscellaneous	36,706	21,100	75,886	26,100
Total Operating Revenues	15,673,607	16,604,100	16,660,886	16,690,528
Operating Expenses:				
Salaries & Wages	2,357,681	2,358,839	2,360,000	2,139,968
Employee Benefits	1,330,772	1,226,563	1,178,000	1,250,799
Other Post Employment Benefit Obligations	488,000	500,000	500,000	512,500
Material & Supplies	7,009,998	8,609,098	7,771,200	8,531,323
Direct Costs	976,679	1,077,216	1,132,400	1,209,378
Equipment/Rolling Stock	25,745	153,685	150,000	89,277
Depreciation	1,125,325	1,477,019	1,470,000	1,958,523
Capital Outlay	-	350,000	350,000	700,000
Reserve for Financing	-	218,110	100,000	225,587
Total Operating Expenses	13,314,200	15,970,530	15,011,600	16,617,355
Non-Operating Revenues (Expenses):				
Interest Income	43,788	24,000	45,000	45,000
Interest Expense	(774,958)	(807,123)	(807,123)	(759,450)
Refunding Bond Issuance Costs	(6,245)	-	-	-
	(737,415)	(783,123)	(762,123)	(714,450)
Change in Net Position	1,621,992	\$ (149,553)	887,163	\$ (641,277)
Net Position-Beginning of Year	27,392,359		29,014,351	
Net Position-End of Year	\$ 29,014,351		\$ 29,901,514	

⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2016-June 30, 2017

CAPITAL IMPROVEMENTS

CITY OF WHITE PLAINS, N.Y. CAPITAL PROJECTS 2018-2019



2018 - 2019 CAPITAL PROJECTS

The map on the preceding page indicates the location of the various 2018-2019 projects. Some projects are not indexed as the work will be done at several locations.

PROJECT LOCATOR INDEX

<u>Map Number</u>	<u>Project</u>	<u>Estimated Cost</u>
1	Reconstruction of Oxford Road, Phase II	\$ 1,050,000
2	Westview Avenue Reconstruction	600,000
3	Cemetery Road Bridge Crossing Rehabilitation	100,000
4	Public Safety Building Bathrooms and Locker Room Showers	100,000
5	Public Safety Building Salley Port and Parking Garage Rehabilitation	300,000
6	Public Safety Building Exterior Rehabilitation	200,000
7	Lake Street Lighting Improvements	200,000
8	Lex- Grove East & West Generator Replacement	250,000
9	Lex-Grove East & West Structural Rehabilitation	500,000
10	Chatterton Avenue Sanitary Sewer	275,000
11	Replacement of City Hall Windows	750,000
12	Mattison Park Rehabilitation	400,000
13	Public Safety Building Cooling Tower Rehabilitation	75,000
14	140 Kensico Exterior Brick	200,000
15	Water Holding Tank Replacement	19,900,000
16	24" Pressure Basis Transmission Main (from OSPS) Replacement	2,500,000
17	Central Ave. Pump Station (CAPS) Chemical System Upgrade	1,700,000
18	Standby Generator – Hall Ave. Pump Station (HAPS)	100,000

PROJECTS NOT INDEXED

Replace/Reconstruct Miscellaneous Water Lines	\$ 1,750,000
Miscellaneous Street Reconstruction	1,500,000
Garage Elevator Modernization	1,200,000
Water System SCADA/Cybersecurity Improvements	700,000
Miscellaneous Sanitary Sewer Reconstruction	500,000
Miscellaneous Storm Water Drain Reconstruction	500,000
Municipal Parking Structure Rehabilitation	400,000
Off Street Multi-Space Meter Replacement	350,000
Renovations to Fire Facilities	200,000
City-wide IT Infrastructure Replacement/Enhancements	125,000
Municipal Parking Lot Rehabilitation	100,000
Public Safety Electronic Device Replacement	100,000
Signalization Intersection Upgrades	100,000
Renovations to City Facilities (other than Fire or Parking)	75,000
Garage Lighting Retro Fit	60,000
Reflectivity Management System	60,000
Public Walkway Improvements	50,000
Metropolitan Area Network Redundancy	50,000
eDOCNY Digital Scanning	45,000
Local Traffic Controller Upgrades	35,000

CAPITAL IMPROVEMENTS

The City of White Plains' Capital Improvement Program (CIP) is a planning document which sets forth the City's capital and fiscal plan to ensure that municipal facilities are appropriate, are adequate to serve the needs of the people of White Plains, and are properly maintained. As required by the Charter of the City, this planning document is used by the Budget Director, 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 2017 to analyze the proposals of various departments for maintaining and improving the City's capital facilities (such as buildings, infrastructure and parks). The Board analyzed these proposals according to need, priority and the City's ability to implement the proposals using available resources. In addition, they also reviewed the City's rolling stock needs over the same six year period.

The Capital Projects Board recognizes the City's on-going responsibility to maintain and improve its capital facilities to meet the demands of a dynamic City. The Board also understands that the Program must be within the financial parameters necessary to preserve the City's fiscal integrity. The Capital Projects Board appreciates the very difficult financial situation which the City continues to face, including a sluggish economy, anemic sales tax receipts and the state-mandated cap on the City's property tax levy which permits a 2% or less growth without a special override by the Common Council. This fiscal year 2018-2019 the cap, as calculated by the State, is 2%. 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 2020 through 2024. 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 project recommendations for the next fiscal year, subject to the status of the City's financial position. Because of the importance of maintaining basic infrastructure, consideration should be given to seek state authorization to exempt a portion of each municipality's debt service from the state-mandated cap on the property tax levy.

The Capital Improvement Program recommends a total expenditure of \$41 million in fiscal year 2018-2019 to fund various capital projects and rolling stock purchases. Of the \$41 million, \$37.1 million is being recommended for capital improvements; \$3.5 million for the purchase of rolling stock and \$0.4 million for debt issuance costs. Approximately 22% or \$8.9 million of this program would be funded by current revenues and tax-supported debt. Grants and other miscellaneous cash sources will total \$1.0 million. The remaining \$31.1 million is for improvements to the City's parking facilities and water and sanitary sewer systems, most of which is funded by self-liquidating debt generated by these enterprises. Overall, the fiscal year 2018-2019 capital program will increase by 8.7% over the amount of the fiscal year 2017-2018 adopted capital program.

CAPITAL IMPROVEMENTS

Included in the General Fund portion of the fiscal year 2018-2019 Program are improvements to the City's infrastructure for various street improvements (\$3.5 million) and improvements to the City's storm water drains (\$0.5 million). Improvements to the City's parking facilities include elevator modernization and generator replacement at the Lex-Grove garage (\$1.5 million), rehabilitation to various parking structures and lots (\$1.0 million) and off-street multi-space meter replacement (\$0.4 million). Also included is \$1.9 million of work to City buildings for renovations to various fire stations, the Public Safety building and City Hall. The plan recommends continuing improvements at various City parks (\$50,000) and playground and related improvements at Mattison Park (\$400,000). There are also projects totaling \$145,000 for Public Safety, \$195,000 for traffic improvements and \$175,000 for miscellaneous projects.

The most costly projects in the new Capital Improvement Program relate to major improvements in the City's Water Fund: \$19.9 million for design, construction management and construction of two 4 MG water storage tanks; \$2.5 million for a 24 inch pressure basin transmission main to the Orchard Street Pump Station (OSPS); and \$1.7 million for chemical system upgrades at the Central Avenue Pumping Station (CAPS). Also included is the replacement and/or reconstruction of various water lines (\$1.8 million), as well as installation of a standby generator at the Hall Avenue Pump Station (HAPS) for \$100,000. Planned projects in the Sewer Rent Fund total \$.8 million for sanitary sewer reconstructions.

The Capital Improvement Program includes the Rolling Stock Plan which has recommendations for replacing and refurbishing various vehicles of the City's fleet. The 2018-2019 recommended rolling stock replacement program totals \$3,473,000 of which \$2,953,000 is attributable to the General Fund (\$377,500 funded by current resources and \$2,575,500 funded by debt). Included within the General Fund Plan is a fire rescue truck (\$800,000), a trommel screen (\$325,000), a front loader (\$285,000), a rear loader (\$200,000), a roll off/plow/grapple (\$275,000), two dump/plows (\$250,000) and an aerial lift (\$150,000). Other replacements include seven police cars (\$246,000), four pick-up trucks (\$165,000) and nine other vehicles, including four electric vehicles (\$256,500). The Sewer Rent Fund includes replacement of a mini pick-up/plow (\$45,000), a sewer rodder (\$55,000) and the addition of an excavator (\$150,000), all funded with cash. The replacement of a dump/spreader/plow in the Water Fund funded by debt (\$225,000), as well as a mini rack/plow funded by cash (\$45,000) is also recommended. The General Fund \$2,953,000 Rolling Stock Plan supports the following activities: Public Works (\$1,497,500); Public Safety (\$1,114,500); Parking (\$290,500); the Building Department (\$32,000); and the Department of Recreation and Parks (\$18,500).

All projects were reviewed for recommended financing sources. More costly items, with longer useful lives and less frequent replacement schedules were identified for bond financing. Projects with shorter useful lives, less cost, and/or recurring in nature are recommended for cash financing where appropriate. The anticipated funding sources for certain rolling stock purchases, as outlined above, can be re-evaluated during the preparation of the FY 2018-2019 operating budget. The Board's goal is to purchase less costly rolling stock items which have shorter useful lives with cash, to the extent possible.

The Capital Improvement Program numbers will be finalized as the actual projects are approved by the Common Council, and will depend on funding (e.g. grants, other cash contributions) and financial market conditions at that time. It is estimated that the operating budgets will provide \$1.0 million in financing. Cash support from sources other than the operating budgets is estimated at \$1.0 million. Anticipated General Fund supported debt totals \$8.6 million, Parking debt \$2.9 million, Sewer Rent Fund debt \$0.5 million, and Water Fund debt \$27.0 million. It is important to recognize that the actual sale of debt for many of the projects in the 2018-2024 Program will not occur until later years, as projects proceed.

CAPITAL IMPROVEMENTS

There are forty projects (less Rolling Stock) recommended in the FY 2018-2019 Capital Improvement Program. Twenty nine of the projects are for \$500,000 or less. Of the eleven projects over \$500,000, six projects are in the Water Fund. While some projects may provide potential savings or require some additional costs, many of the projects do not. Many projects improve aesthetics, the look and attractiveness, of a facility or location. Additionally, some projects address functionality and safety issues as part of their value.

The following projects are undertaken on a recurring annual basis and address a limited percentage of the total amount of assets in each category. The assets addressed are primarily those which are in most need of repair. These projects will help to prevent costly future repairs and alleviate some annual operating expenditures.

- Renovations and replacement to facilities, other than fire stations and parking structures: minor rehabilitation of roof, electrical, plumbing repairs, asbestos removal, heating, air conditioning and ventilating systems. There are 33 facilities maintained. **Total \$75,000.**
- Renovation and replacement to fire facilities: minor rehabilitation of kitchen, roof, electrical, plumbing repairs and HVAC systems and repair or replace overhead doors and apparatus floors. There are 7 fire facilities. **Total \$200,000.**
- Street reconstruction: reconstruction of small sections of streets, curbs, drainage and sidewalks. There are 150 miles of paved streets. **Total \$1,500,000.**
- Storm water drainage: minor rehabilitation and limited expansion of drainage, catch basins and piping. **Total \$500,000.** There are 83 miles of storm water drains.
- Parking lots and structures: minor repairs, signage, landscaping, paving, signage, membranes, expansion joints, lighting, and fans. The City has 23 lots, 8 structures and over 13,400 parking spaces. **Total \$500,000.**
- Public Safety: replacement of fire and police electronic device equipment used for enforcement and safety. Fire and police equipment is millions of dollars. **Total \$100,000.**
- City-wide IT infrastructure replacements/enhancements: replacing outdated or enhancing basic existing information technology; switches, routers, servers, etc. **Total \$125,000.**
- Sanitary sewers: reline and replace sections of sewer lines. There are 127 miles of sanitary sewers. **Total \$500,000.**
- Water system: replace six inch lines and unlined cast iron pipes with larger diameter pipes. There are 158 miles of water mains. **Total \$1,750,000.**
- Rolling stock: replacement of a limited number of vehicles on an annual basis. Thirty three vehicles out of 351 City vehicles. **Total \$3,473,000.**

Listed below are projects which are not undertaken on a recurring basis.

- City Hall Windows: replacement of windows well past their expected useful life; potential savings in heating and cooling costs based upon efficiency of windows selected. **Total \$750,000.**
- Reconstruction of Oxford Road, PH II: reconstruction of approximately a quarter mile of roadway which includes replacement of full depth roadway pavement, drainage and curbs. **Total \$1,050,000.**
- Westview Avenue Reconstruction: reconstruction of approximately a quarter mile of roadway which includes replacement of full depth roadway pavement, drainage, curbs and portions of the sidewalk. **Total \$600,000.**
- Rehabilitation of Cemetery Road Bridge Crossing: design phase for the repair/replacement of the deck surface. **Total \$100,000.**

CAPITAL IMPROVEMENTS

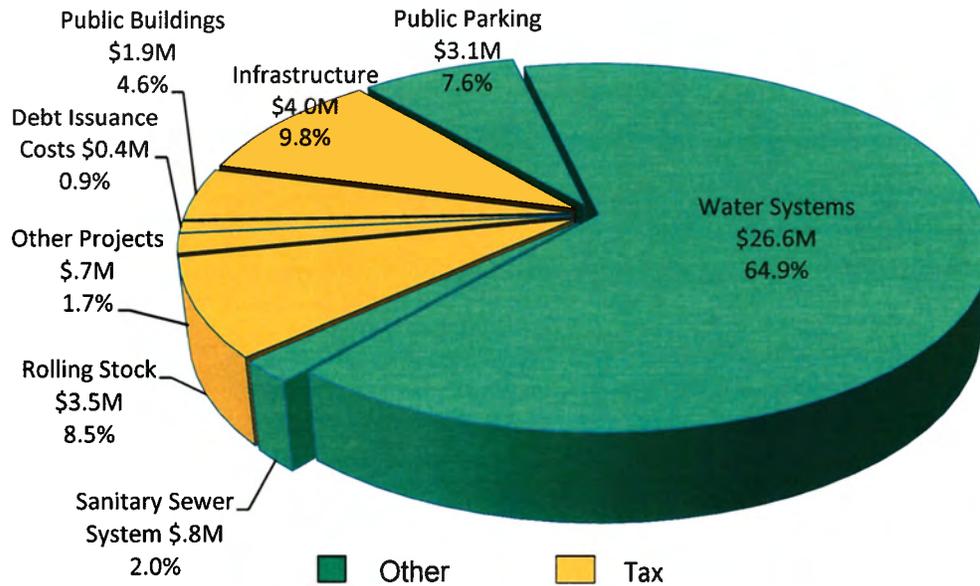
- Garage Lighting Retrofit: modify 100 watt high pressure sodium light fixtures at the Chester Maple Garage with 45 watt LED retrofit lamps; potential savings in consumption, based upon current rates, and maintenance could be as much as \$30,000. **Total \$60,000.**
- LEX-Grove West Garage Elevator Modernization: upgrade of four elevators; replace mechanics and controls; renovate cab interiors; reduce annual maintenance approximately \$5,000. **Total \$1,200,000.**
- LEX-Grove East & West Generator Replacement: replace original thirty year old generators with natural gas generators; reduce annual maintenance by as much as \$3,000. **Total \$250,000.**
- Off-Street Multi-Space Meter Replacement, PH. II: replace outdated multi-space meters with current technology meters that can accept multiple payment types, especially mobile device apps. **Total \$350,000.**
- LEX-Grove East & West Structural Rehabilitation: repair/replace deck surface, beams, expansion joints, stairwells, electrical systems, supply/exhaust fans and signage; estimate maintenance reduced \$10,000 annually. **Total \$500,000.**
- 140 S. Kensico Ave. Exterior Brick Work: repair and/or replace exterior brick façade at the highway garage building. **Total \$200,000.**
- Local Controller Upgrades: replace outdated traffic signal controller equipment at various City intersections; minimal savings in overtime and approximately \$2,500 in maintenance. **Total \$35,000.**
- Signalization Intersection Upgrades: replace traffic detection equipment and associated hardware at various locations; minimal savings in overtime and approximately \$2,500 in maintenance. **Total \$100,000.**
- Reflective Management System: will provide a GPS inventory of 5,000 traffic signs and a system for recording changes/replacements. **Total \$60,000.**
- Public Safety Building Cooling Tower Rehabilitation: tower repairs and replacement of parts for continued cooling of the facilities. **Total \$75,000.**
- Public Safety Building Bathrooms/Lockers: renovation of bathrooms and locker rooms to replace fixtures and partitions, make repairs and repainting. **Total \$100,000.**
- Public Safety Building Exterior Rehabilitation: repair/replace deteriorated stairs, walkways and. **Total \$200,000.**
- Public Safety Building Sally Port/Garage: structural, concrete, waterproofing and drainage repairs to sally port and garage floor and decking. **Total \$300,000.**
- Lake Street Lighting Improvements: installation of special lighting in the business area; number of lights replaced with LED lighting insufficient to generate significant savings. **Total \$200,000.**
- Metropolitan Area Network Redundancy: study to determine options for a fiber optic link to connect the north and south optic rings. **Total \$50,000.**
- Mattison Park: replace playground safety surface, benches, walkways, fencing and improve the landscaping at this park. **Total \$400,000.**
- Park Sidewalk and Related Improvements: replace paths, landscaping, walkways, fencing at various City parks. **Total \$50,000.**
- Chatterton Ave. Sanitary Sewer Improvements: upgrade from 8 inch clay to 12 inch iron pipe; increases flow. **Total \$275,000.**
- Standby Generator – HAPS: installation of a generator at the Hall Avenue Pump Station (HAPS) to maintain operations in the event of an electrical failure. **Total \$100,000.**

CAPITAL IMPROVEMENTS

- 24" Pressure Basin Replacement: replace the existing 24" cast iron transmission main that goes into the Orchard Street Pump Station (OSPS) with a 24" ductile iron pipe; increases flow. Total **\$2,500,000**.
- CAPS Chemical System Upgrade: design, construction management and construction of upgrades to Central Ave. Pump Station (CAPS) to replace buried chemical storage tanks with new tanks within a pre-fabricated building to include chemical containment. Total **\$1,700,000**.
- Reservoir Water Storage Tanks: design, construction management and construction of two four million gallon water storage tanks adjacent to the location of the existing water storage reservoir. Operating impact: there is no impact on the quality of water being supplied and no impact on water treatment. There will be additional electricity costs of about \$8,000 per year, due primarily to an increase of twenty feet in height of the overflow in the pressure basin. Additional costs based on the new site will be about \$1,200 per year. At the end of the first year of service, both tanks have to be inspected and the estimated cost is \$10,000. Total **\$19,900,000**.
- Water System SCADA/Cybersecurity Improvements: upgrades and additions to automated controls, security systems and IT infrastructure at the City's numerous reservoirs and pump stations. Total **\$700,000**.
- eDOCNY Digital Scanning: move existing documents to digital system; new documents will be saved digitally. Total: **\$45,000**.

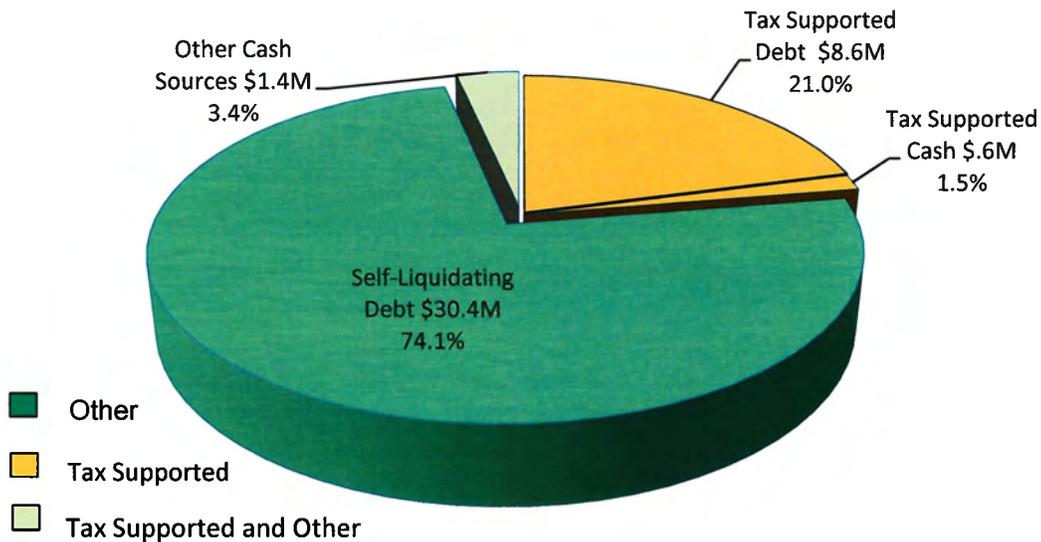
CAPITAL IMPROVEMENTS

SUMMARY OF APPROVED CAPITAL IMPROVEMENTS \$41.0M



The pie chart is a summary of the capital improvements for fiscal year 2018-2019 approved by the Capital Projects Board. Of the \$41.0 million in recommended projects, approximately 33% are attributable to the General Fund. The remaining projects are related to the Sewer Rent Fund (2%) and the Water Fund (65%).

CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES \$41.0M



The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2018-2019.

CAPITAL PROJECTS BOARD

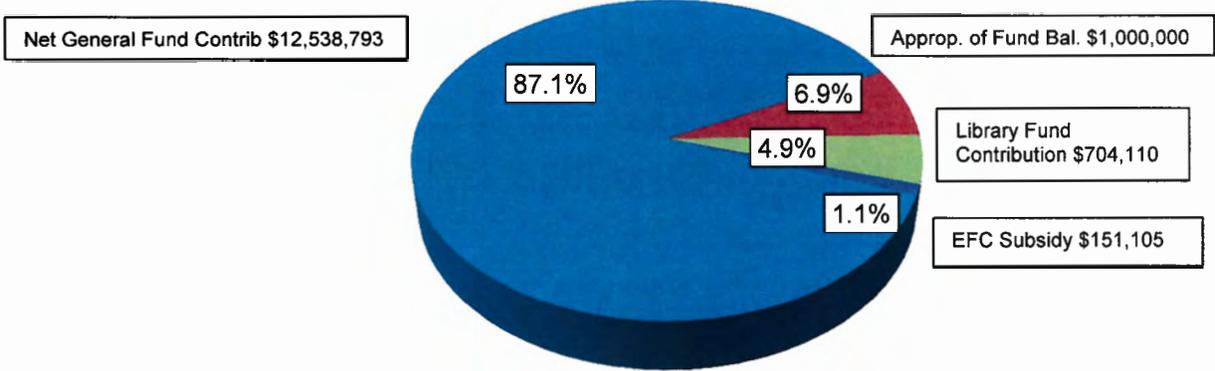
SUMMARY APPROVED 2018 - 2024 CAPITAL IMPROVEMENT PROGRAM

	Pending Authorization 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
GENERAL FUND:							
Public Works:							
Buildings	\$ 200,000	\$ 1,900,000	\$ 1,575,000	\$ 1,275,000	\$ 1,900,000	\$ 375,000	\$ 350,000
Streets	-	3,450,000	2,500,000	2,500,000	2,500,000	2,500,000	3,300,000
Storm Water Drains	-	500,000	560,000	500,000	500,000	500,000	500,000
Other	85,000	50,000	100,000	-	-	-	-
Total Public Works	285,000	5,900,000	4,735,000	4,275,000	4,900,000	3,375,000	4,150,000
Information Technology	89,000	125,000	225,000	285,000	125,000	125,000	125,000
Parking	100,000	3,055,000	2,395,000	2,870,000	1,550,000	2,000,000	500,000
Public Safety	-	145,000	100,000	1,800,000	1,160,000	600,000	183,000
Recreation & Parks	-	450,000	600,000	1,050,000	1,850,000	900,000	-
Total General Fund	474,000	9,675,000	8,055,000	10,280,000	9,585,000	7,000,000	4,958,000
Library Fund	150,000	-	75,000	500,000	-	-	-
Sewer Rent Fund	1,260,000	775,000	1,050,000	750,000	500,000	500,000	500,000
Water Fund	-	26,650,000	16,575,000	3,125,000	2,600,000	2,850,000	2,000,000
Total Projects	1,884,000	37,100,000	25,755,000	14,655,000	12,685,000	10,350,000	7,458,000
Rolling Stock	-	3,473,000	4,390,500	4,742,000	3,756,500	3,506,000	2,803,500
Debt Issuance Cost	6,300	389,400	291,300	178,800	154,100	125,300	86,800
GRAND TOTAL	\$1,890,300	\$40,962,400	\$30,436,800	\$19,575,800	\$16,595,600	\$13,981,300	\$ 10,348,300
POTENTIAL FINANCING							
SOURCES:							
Cash:							
General Fund	\$ -	\$ 377,500	\$ 447,500	\$ 452,000	\$ 371,500	\$ 590,000	\$ 638,500
Gen.Fnd-Rec. Account	-	50,000	-	-	-	-	-
Cable Fund	-	-	-	-	35,000	-	-
Sewer Rent Fund	250,000	250,000	50,000	-	-	35,000	200,000
Water Fund	-	345,000	45,000	200,000	45,000	90,000	100,000
	250,000	1,022,500	542,500	652,000	451,500	715,000	938,500
CHIPS	-	730,000	730,000	730,000	730,000	730,000	730,000
Other Grants (Various)	-	-	40,000	150,000	-	-	-
Community Development	-	100,000	-	-	-	-	-
Contributions	-	175,000	-	100,000	-	-	-
Other	-	-	-	50,000	-	-	-
	-	1,005,000	770,000	1,030,000	730,000	730,000	730,000
TOTAL CASH	250,000	2,027,500	1,312,500	1,682,000	1,181,500	1,445,000	1,668,500
Indebtedness:							
Tax-Supported Debt	529,200	8,546,300	9,074,150	11,656,800	11,156,700	7,536,500	5,649,600
Self-Liquidating Debt-Pkg.	101,000	2,888,600	2,095,750	2,424,000	1,010,000	1,616,000	505,000
Self-Liquidating Debt	1,010,100	27,500,000	17,954,400	3,813,000	3,247,400	3,383,800	2,525,200
TOTAL DEBT	1,640,300	38,934,900	29,124,300	17,893,800	15,414,100	12,536,300	8,679,800
GRAND TOTAL	\$1,890,300	\$40,962,400	\$30,436,800	\$19,575,800	\$16,595,600	\$13,981,300	\$10,348,300

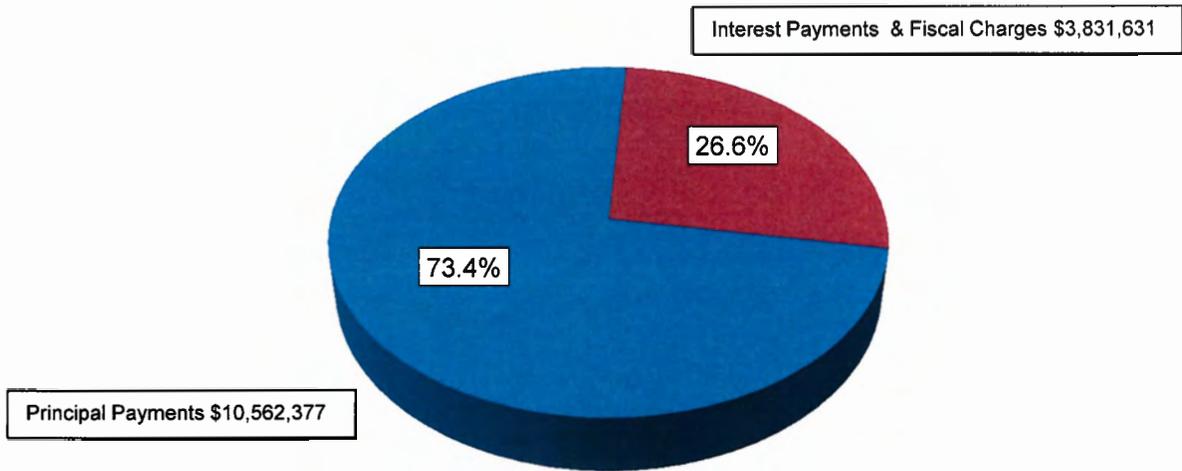
CITY INDEBTEDNESS

CITY INDEBTEDNESS

DEBT SERVICE FUND REVENUES: \$14,394,008



DEBT SERVICE FUND EXPENDITURES: \$14,394,008



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. Performance contracts are another way that the City can fund long-term capital projects which are financed through leasing.

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 2018-19 Budget will be partially paid from funds in the Recreation and Open Space Reserve. The City's last major issue of debt (\$14.5 million) was sold in February of 2017 at an interest rate of 3%. Two refunding issues were also sold in February of 2017: \$21.8 million at an interest rate of 3% and \$2.2 million at a 4% interest rate. The City does not plan to sell any debt during the remainder of the current fiscal year. However, the City may enter into an Energy Performance Contract through the New York Power Authority (NYPA) for approximately \$3.3 million to finance the replacement of street lights with energy efficient light emitting diodes (LEDS). The City's next planned debt sale, approximately \$22 million, is planned for September of 2018.

The City's Debt Performance Goals (see page 14), together with generally recognized credit industry benchmarks, are the basis upon which the City must determine what it believes to be acceptable debt levels. The City must consider (1) its total indebtedness, (2) the relationship of its debt burden vis-a-vis the Constitutional Debt Limit (its ability to borrow against its "credit limit") and (3) its ability to repay its debt obligations. The City maintains a Aa1 rating from Moody's Investor's Service and has done so from 1988 to 2017.

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 firm control of expenditures, particularly personnel costs, remains in place to stabilize tax increases and to meet the criteria of the rating agency.

On June 30, 2017, outstanding indebtedness totaled \$160,170,901, an increase of 2.4% over the previous fiscal year. Of that amount, \$26,870,976 was for water improvements, \$2,072,337 was for sewer improvements and \$45,506,720 was for parking facilities, all of which are considered self-supporting debt. The remaining \$85,720,868 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, 2017, the City also had \$11,999,400 of authorized, but unissued debt, of which \$2,656,900 was for general projects, \$8,383,000 was for water improvements, \$505,000 was for sewer improvements and \$454,500 was for parking projects. Outstanding and authorized debt totaled \$172,170,301 at June 30, 2017, a decrease of \$3.3 million or approximately 2% less 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 2017-18

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 \$181,509,388 at June 30, 2018, an increase of \$9.3 million or 5.4% 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	\$42,645,436	\$25,284,818	\$1,921,035	\$5,672,798	\$73,169,816	\$148,693,903
Unissued	<u>1,212,000</u>	<u>12,109,900</u>	<u>505,000</u>	<u>-</u>	<u>18,988,895</u>	<u>32,815,485</u>
	<u>\$43,857,436</u>	<u>\$37,394,718</u>	<u>\$2,426,035</u>	<u>\$5,672,798</u>	<u>\$92,158,401</u>	<u>\$181,509,388</u>

CITY INDEBTEDNESS

Authorized and unissued debt based on the actions of the Common Council as of June 4, 2018 totaled \$32,815,485. The planned issuance date for approximately \$22 million of this debt is September of 2018. Remaining in the FY 2017-2018 Capital Improvement Program are \$1,640,300 in projects that were not authorized by the Common Council as of June 30, 2018. These projects will move into the FY 2018-2019 Capital Improvement Program.

The City will retire approximately \$11.5 million in debt during the 2017-18 fiscal year and expend approximately \$4.9 million for interest expense.

FY 2018-19 Debt Service Fund

The Debt Service Fund budget for FY 2018-19 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 2018-19 totals \$14,394,008, an increase of \$620,619 or 4.5% from the current year's adopted budget. A comparison between the 2018-19 budget, the current year's revised budget as of December 31st and last year's actuals is shown below:

	2016-17 Actual	2017-18 Revised Budget	2018-19 Adopted Budget
<u>Revenues</u>			
General Fund Contribution	\$10,941,558	\$11,351,062	\$12,538,793
Library Fund Contribution	530,546	584,528	704,110
General Obligation Sales (Refunding)	24,974,223	-	-
All Other	367,077	155,462	151,105
	<u>36,813,404</u>	<u>12,091,052</u>	<u>13,394,008</u>
Appropriation of Fund Balance	-	1,682,337	1,000,000
Total	<u>\$36,813,404</u>	<u>\$13,773,389</u>	<u>\$14,394,008</u>

FY 2018-19 financing sources include an appropriation of fund balance from the Debt Service Fund of \$1,000,000, a decrease of \$682,337 over the amount appropriated in the current fiscal year. The lower amount results from a decrease in fund balance in spite of the addition, approved by the Common Council, of \$400,000 in one-time revenue to the Debt Service Fund during the current fiscal year. It is projected that debt service fund balance next year will decrease to \$1.3 million potentially increasing the amount of the General Fund contribution needed unless another funding source, such as the sale of property, is identified. The General Fund contribution, which will increase by 10.5%, includes an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$526,288) on the Longview Garage, and savings in electricity previously budgeted in Public Works. A subsidy of \$151,105 from the Environmental Facilities (EFC) is also included as a revenue in the Debt Service Fund.

CITY INDEBTEDNESS

The Debt Service Fund expenditure budget for FY 2018-19 totals \$14,394,008 an increase of \$620,619 or 4.5% from the current year's adopted budget. A comparison between the budget, the current year's revised budget as of December 31st and last year's actuals is shown below.

	2016-17 Actual	2017-18 Revised Budget	2018-19 Adopted Budget
<u>Expenditures:</u>			
Principal Payments	\$9,231,948	\$9,739,538	\$10,562,377
Interest & Fiscal Charges	4,006,676	4,011,889	3,810,919
EFC Fees (Fiscal Charges)	23,200	21,962	20,712
Refunded Bonds	24,354,377	-	-
Total	\$37,616,201	\$13,773,389	\$14,394,008

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.

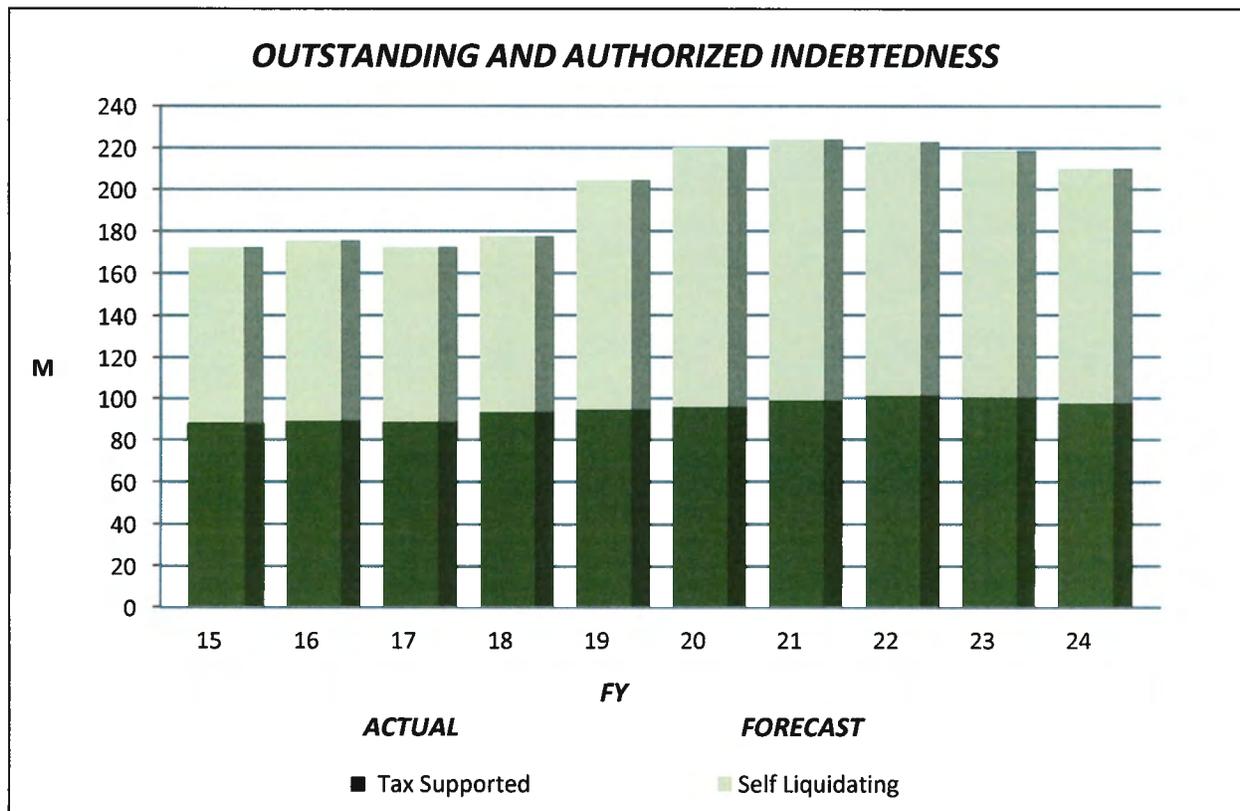
Debt Service Projections

Based upon anticipated new indebtedness incurred and issued during FY 2018-19 and scheduled principal and interest payments during the same time period, authorized and outstanding indebtedness at June 30, 2019 is projected to total \$207,347,888 an increase of \$25.8 million or 14% over FY 2017-18. The largest component of the increase is Water Fund debt. It is anticipated that \$1.2 million in debt authorizations currently in place for expenditures which are to be refunded by New York State will not be rescinded until FY 2019-20. Debt-related activity for the new fiscal year is projected as follows (in millions):

	<u>Tax Supported Debt</u>			Total
	Self Liquidating Debt	General Debt	Library Fund	
<u>Projected Debt:</u>				
June 30, 2018	\$83.6	\$92.2	\$5.7	\$181.5
New Debt - FY 2017-2018 Capital Improvement Program	1.1	0.4	0.1	1.6
New Debt - FY 2018-2019 Capital Improvement Program	30.1	6.4	-	36.5
Retired/Rescinded Debt	(4.8)	(7.0)	(0.5)	(12.3)
June 30, 2019	\$110.0	\$92.0	\$5.3	\$207.3

CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2014-2015 through the period covered by the 2018-2024 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. Self-liquidating debt increases throughout the years, as the chart below indicates, and this trend will reach its peak in FY 2020-2021 before moderating slightly beginning in FY 2023-2024.



At the beginning of the period, authorized and outstanding indebtedness totaled \$172.1 million, with tax-supported debt accounting for approximately 51% of the total. Indebtedness projected from 2017-2018 through 2023-2024 is based on the adopted Capital Improvement Program. By the end of FY 2018-2019, tax-supported debt will constitute approximately 53% of total indebtedness but will remain under 50% of total indebtedness throughout the length of the current Capital Improvement Program (FY 2023-2024). During that time period, new authorizations for self-liquidating debt are projected to total \$68.8 million compared to tax-supported new debt of \$52.1 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.

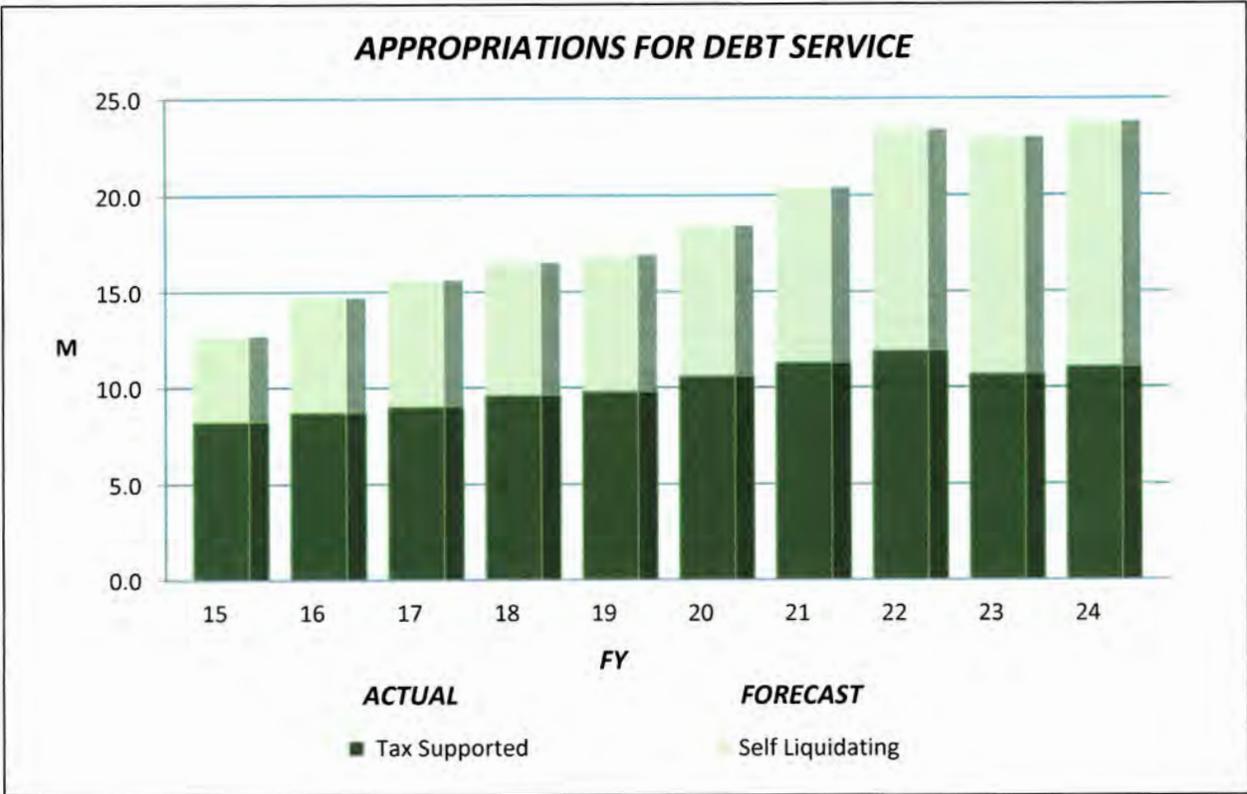
CITY INDEBTEDNESS

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 18% of its available debt limit and will have approximately \$507 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2018.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2018-2024 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, 2019. 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, 2019 is projected to be \$3,580. Net debt per capita is projected to equal \$1,678.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2014-2015 through fiscal year 2018-2019 and the projected payments for fiscal years 2023-2024 based on the 2013-2024 Capital Improvement Program.



CITY INDEBTEDNESS

In fiscal year 2018-2019, debt service payments will total \$17 million, an increase of \$0.6 million or 4% over the current fiscal year. Included in this increase are debt service payments which will be funded from parking revenues for garage elevator modernization and continuing structural work in various garages, water and sewer fund revenue and payments by the General Fund for miscellaneous street reconstruction, heavy duty rolling stock, renovations to fire facilities, the upgrade of electrical systems at City Hall, Kittrell Park improvements, Turnure Park improvements and a new salt storage dome. Debt has also been sold for the design of the replacement of the water storage reservoir, a project for invasive species management and reconstruction of various sewer lines.

Finally, as indicated by the exhibit on the previous page, debt service payments for self-liquidating debt are expected to be approximately the same in FY 2018-19 as in the current fiscal year. The increase in debt service payments for self-liquidating debt in future years is based on the City's plan to sell over \$19.9 million in debt in FY 2019-2020 to replace the City's present water storage tank and \$14 million in the following year for the Orchard Street Pumping Station Dissolved Air Flotation Water Treatment Plant and Chemical System Upgrade. Payments on this debt are anticipated to begin in FY 2020-2021.

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

	<u>Actuals</u>			<u>Projected FY 17-18</u>	<u>Adopted FY 18-19</u>
	<u>FY 14-15*</u>	<u>FY 15-16*</u>	<u>FY 16-17*</u>		
Revenues:					
Intergovernmental	\$ 163,016	\$ 161,416	\$ 158,910	\$ 155,462	\$ 151,105
Interest	515	484	656	1,500	-
Miscellaneous	45,793	20,423	9,399	-	-
Total Revenues	<u>209,324</u>	<u>182,323</u>	<u>168,965</u>	<u>156,962</u>	<u>151,105</u>
Expenditures:					
Debt Service:					
Principal Retirement	7,260,984	8,800,004	9,231,948	9,739,538	10,562,377
Interest & Fiscal Charges	4,086,857	4,019,795	3,833,912	4,033,851	3,831,631
Refunded Bonds & Related	-	67,078	195,964	-	-
Total Expenditures	<u>11,347,841</u>	<u>12,886,877</u>	<u>13,261,824</u>	<u>13,773,389</u>	<u>14,394,008</u>
Other Financing Sources:					
Transfer In:					
General Fund	9,755,013	10,622,980	10,941,558	12,193,762	12,538,793
Library Fund	454,812	530,616	530,546	584,528	704,110
Capital Fund	2,240,104	83,942	198,112	75,000	-
Refunding bonds issued	-	5,892,018	23,546,715	-	-
Payment to refunded bond escrow agent	-	(6,602,423)	(24,354,377)	-	-
Issuance premium	-	1,650,566	1,427,508	-	-
Transfer out	-	-	-	-	-
Total Other Financing Sources	<u>12,449,929</u>	<u>12,177,699</u>	<u>12,290,062</u>	<u>12,853,290</u>	<u>13,242,903</u>
Net Changes in Fund Balance	<u>1,311,412</u>	<u>(526,855)</u>	<u>(802,797)</u>	<u>(763,137)</u>	<u>(1,000,000)</u>
Fund Balance at Beginning of Year	<u>3,167,502</u>	<u>4,478,914</u>	<u>3,952,059</u>	<u>3,149,262</u>	<u>2,386,125</u>
Fund Balance at End of Year	<u>\$ 4,478,914</u>	<u>\$ 3,952,059</u>	<u>\$ 3,149,262</u>	<u>\$ 2,386,125</u>	<u>\$ 1,386,125</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

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	TOTAL OUTSTANDING	PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT EXHAUSTED	AUTHORIZED BUT UNISSUED		AUTHORIZED AND UNISSUED	
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	156,406,200	-	156,406,200	31.61%	19,022,650	175,428,850		
2016-2017	160,170,901	-	160,170,901	30.88%	11,999,400	172,170,301		
2017-2018								
July	160,170,901	-	160,170,901	31.59%	15,940,650	176,111,551		
August	160,170,901	-	160,170,901	31.64%	16,243,650	176,414,551		
September	158,975,901	-	158,975,901	31.46%	16,440,650	175,416,551		
October	158,975,901	-	158,975,901	31.74%	17,970,650	176,946,551		
November	158,975,901	-	158,975,901	31.73%	17,956,150	176,932,051		
December	158,975,901	-	158,975,901	31.73%	17,956,150	176,932,051		
January	158,285,901	-	158,285,901	31.61%	17,956,150	176,242,051		
February	154,930,901	-	154,930,901	31.15%	18,764,150	173,695,051		
March	154,413,901	-	154,413,901	31.09%	18,915,650	173,329,551		

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE
AND BUDGET PROJECTION FOR FISCAL YEAR 2018-2019**

	Actual 2016-17*	Estimates 2017-18	Budget Projections 2018-2019		Less Funds Available	Amount Needed
			Principal	Interest		
PROPRIETARY FUNDS						
Water Fund:						
Serial Bonds	\$ 3,272,685	\$ 2,393,281	\$ 1,636,586	\$ 759,450	\$ 2,396,036	\$ -
Bond Anticipation Notes	-	-	-	-	-	-
Total Water Fund	<u>3,272,685</u>	<u>2,393,281</u>	<u>1,636,586</u>	<u>759,450</u>	<u>2,396,036</u>	<u>- (1)</u>
Sewer Fund:						
Serial Bonds	190,357	215,321	142,937	58,836	201,773	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Sewer Fund	<u>190,357</u>	<u>215,321</u>	<u>142,937</u>	<u>58,836</u>	<u>201,773</u>	<u>- (2)</u>
GENERAL LONG TERM/SHORT TERM DEBT						
General Projects:						
EFC Fees	23,200	21,962	-	-	20,712	20,712
Serial Bonds	35,925,740	13,166,899	9,715,087	3,541,929	13,257,016 (3)	12,105,911
Energy Performance Contract	-	412,170	333,000	79,170	412,170	412,170
	<u>35,948,940</u>	<u>13,601,031</u>	<u>10,048,087</u>	<u>3,621,099</u>	<u>13,689,898</u>	<u>1,151,105</u>
Total General Fund	<u>35,948,940</u>	<u>13,601,031</u>	<u>10,048,087</u>	<u>3,621,099</u>	<u>13,689,898</u>	<u>1,151,105</u>
Library Fund:						
Serial Bonds	530,546	584,528	514,290	189,820	704,110	704,110
Bond Anticipation Notes	-	-	-	-	-	-
Total Library Fund	<u>530,546</u>	<u>584,528</u>	<u>514,290</u>	<u>189,820</u>	<u>704,110</u>	<u>704,110</u>
Total Debt Service	<u>\$ 39,942,528</u>	<u>\$ 16,794,161</u>	<u>\$ 12,341,900</u>	<u>\$ 4,629,205</u>	<u>\$ 16,991,817</u>	<u>\$ 13,242,903</u>
Recapitulation:						
EFC Administrative Fee	\$ 23,200	\$ 21,962	\$ -	\$ -	\$ 20,712	\$ 20,712
Serial Bonds	39,919,327	16,360,029	12,008,900	4,550,035	16,558,935	12,810,021
Energy Performance Contract	-	412,170	333,000	79,170	412,170	412,170
Bond Anticipation Notes	-	-	-	-	-	-
	<u>\$ 39,942,527</u>	<u>\$ 16,794,161</u>	<u>\$ 12,341,900</u>	<u>\$ 4,629,205</u>	<u>\$ 16,991,817</u>	<u>\$ 13,242,903</u>

* Includes refunded issues

(1) \$2,396,036 Water Fees

(2) \$201,773 Sewer Rent Fees

(3) Includes \$526,288 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve

(4) \$1 million from Appropriation of Debt Service Fund Balance, \$151,105 EFC Subsidy

PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2018 & 2019

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding 6/30/2018</u>	<u>Fiscal Year 2018-2019</u>		<u>Balance Outstanding 6/30/2019</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
Public Improvements	2010	\$ 6,261,050	1.50-4.00	2030	\$ 3,736,835	\$ 248,939	\$ 140,166	\$ 3,487,896
Public Improvements	2011	9,586,375	2.00-3.125	2027	6,317,035	622,134	161,200	5,694,901
Public Improvements (Certs & URA)	2011	6,945,000	2.00-3.125	2027	4,576,472	450,712	116,784	4,125,760
Public Improvements - R 2004 & 2005	2012	2,601,682	2.00-5.00	2025	1,518,239	259,888	75,913	1,258,351
Public Improvements (Cert & Capital)	2012	5,844,805	2.00-3.00	2027	3,982,377	400,178	103,398	3,582,199
Public Improvements - EFC	2013	10,775,259	0.26-4.61	2033	8,285,000	500,000	302,209	7,785,000
Public Improvements	2013	7,195,350	2.25-3.00	2028	5,386,330	480,078	141,232	4,906,252
Public Improvements	2014	3,269,991	2.00-3.25	2029	2,672,491	207,120	70,478	2,465,371
Public Improvements	2015	8,703,200	5.00-3.00	2035	7,974,689	375,279	199,960	7,599,410
Public Improvements	2016	8,920,250	2.00-5.00	2036	8,546,131	383,527	296,573	8,162,604
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2021	4,261,184	561,337	173,134	3,699,847
Public Improvements	2017	7,719,250	3.00	2032	7,719,250	478,576	231,578	7,240,674
Public Improvements - R 2007(2002 A & B)-Ser A	2017	7,965,000	2.00-3.00	2022	6,425,000	1,550,000	192,750	4,875,000
Public Improvements - R 2008 A - Series B	2017	1,776,715	3.00-4.00	2028	1,768,783	174,499	70,752	1,594,284
Public Improvements *	2018	12,473,350	2.630-3.810	2034	-	-	-	12,473,350
		<u>105,795,477</u>			<u>73,169,816</u>	<u>6,692,267</u>	<u>2,276,127</u>	<u>78,950,899</u>
Library Fund:								
Public Improvements	2010	37,500	1.50-4.00	2030	25,427	1,694	954	23,733
Public Improvements	2011	806,625	2.00-3.125	2027	531,533	52,347	13,564	479,186
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	1,426,039	188,437	71,302	1,237,602
Public Improvements	2012	906,000	2.00-3.00	2027	617,306	62,031	16,028	555,275
Public Improvements	2013	162,000	2.25-3.00	2028	121,271	10,809	3,180	110,462
Public Improvements	2014	1,263,000	2.00-3.25	2029	1,032,222	79,998	27,222	952,224
Public Improvements	2017	1,919,000	3.00	2032	1,919,000	118,974	57,570	1,800,026
		<u>7,310,533</u>			<u>5,672,798</u>	<u>514,290</u>	<u>189,820</u>	<u>5,158,508</u>
		<u>113,106,010</u>			<u>78,842,614</u>	<u>7,206,557</u>	<u>2,465,947</u>	<u>84,109,407</u>

S/T

* Proposed bond sale September 2018

(continued)

PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2018 & 2019 (cont.)

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding 6/30/2018	Fiscal Year 2018-2019		Balance Outstanding 6/30/2019
						Principal Payments	Interest Payments	
Parking Projects:								
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	150,000	10,000	10,000	140,000
Public Improvements	2010	1,326,000	1.50-4.00	2030	899,110	59,897	33,725	839,213
Public Improvements	2011	1,417,000	2.00-3.125	2027	933,746	91,960	23,828	841,786
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	2,985,659	293,652	134,152	2,692,007
Public Improvements	2012	2,954,250	2.00-3.00	2027	2,012,887	202,269	52,263	1,810,618
Public Improvements	2013	2,383,150	2.25-3.00	2028	1,783,990	159,000	46,778	1,624,985
Public Improvements	2014	17,548,350	2.00-3.25	2029	14,341,876	1,111,505	378,220	13,230,371
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,573,277	74,037	39,450	1,499,240
Public Improvements	2016	303,000	5.00-3.00	2036	290,292	13,028	10,074	277,264
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2021	711,299	83,950	28,412	627,349
Public Improvements	2017	3,363,300	3.00	2032	3,363,300	208,517	100,900	3,154,783
Public Improvements - R 2008 A Series B	2017	13,805,000	2.00-3.00	2033	13,600,000	715,000	408,000	12,885,000
Public Improvements *	2018	808,000						808,000
		<u>51,070,662</u>			<u>42,645,436</u>	<u>3,022,820</u>	<u>1,265,802</u>	<u>40,430,616</u>
Water Fund:								
Public Improvements - R (2003)	2010	3,062,500	1.50-4.00	2030	2,076,565	138,337	77,892	1,938,228
Public Improvements	2012	2,013,447	2.00-5.00	2025	1,265,063	173,023	63,254	1,092,040
Public Improvements	2012	2,043,000	2.00-3.00	2027	1,392,003	139,879	36,142	1,252,124
Public Improvements	2013	151,500	2.25-3.00	2028	113,410	10,108	2,974	103,302
Public Improvements	2014	252,500	2.00-3.25	2029	206,363	15,993	5,443	190,370
Public Improvements	2015	15,554,000	2.00-3.00	2035	14,252,035	670,684	357,361	13,581,351
Public Improvements	2016	2,800,750	5.00-3.00	2036	2,683,285	120,418	93,118	2,562,867
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	1,842,527	261,119	75,046	1,581,408
Public Improvements	2017	992,350	3.00	2032	992,350	61,524	18,449	930,826
Public Improvements - R 2008 A Series B	2017	463,285	3.00-4.00	2028	461,217	45,501	29,771	415,716
Public Improvements *	2018	8,484,000	2.630-3.810	2034				8,484,000
		<u>38,392,062</u>			<u>25,284,818</u>	<u>1,636,586</u>	<u>759,450</u>	<u>32,132,232</u>
Sewer Fund:								
Public Improvements - R 2003	2010	135,775	1.50-4.00	2030	92,063	6,133	3,454	85,930
Public Improvements	2011	275,000	2.00-3.125	2027	181,214	17,847	4,624	163,367
Public Improvements	2012	301,500	2.00-3.00	2027	205,428	20,643	5,334	184,785
Public Improvements	2014	479,700	2.00-3.25	2029	392,048	30,384	10,340	361,664
Public Improvements	2016	303,000	5.00-3.00	2036	290,292	13,027	10,074	277,265
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	254,990	23,594	9,860	231,396
Public Improvements	2017	505,000	3.00	2032	505,000	31,309	15,150	473,691
Public Improvements *	2018	505,000	2.630-3.810	2034				505,000
		<u>2,824,896</u>			<u>1,921,035</u>	<u>142,937</u>	<u>58,836</u>	<u>2,283,098</u>
Total Serial Bonds:		\$ 205,393,630			\$ 148,693,903	\$ 12,008,900	\$ 4,550,035	\$ 158,955,353

* Proposed bond sale September 2018

PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2018 & 2019

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/18	Projected Interest Rate	Fiscal Year 2018-2019		Balance Outstanding 6/30/19
						Principal Payments	Interest Payments	
General Projects:								
City-wide Security & Fire Alarm Upgrades	\$ 303,000	\$ 303,000		\$ 303,000				\$ 303,000
Local Traffic Controller Upgrade	141,400	141,400 (1)		141,400				
Miscellaneous SWDs	404,000	404,000 (1)		404,000				
City Hall Steam Pipe Rehabilitation	303,000	303,000 (1)		303,000				
Fire Hose Replacement	128,850	128,850 (1)		128,850				
PS Indoor Firearms Range	313,100	313,100 (1)		313,100				
Renovation to Fire Facilities FY 17	505,000	505,000		505,000				505,000
Protector Clothing Extractors and Dryers	78,800	78,800 (1)		78,800				
Miscellaneous SWDs	404,000	404,000 (1)		404,000				
Renovations to Municipal Facilities FY 17	75,750	75,750 (1)		75,750				
SCBA Replacement	381,000	381,000 (1)		381,000				
Rolling Stock Acquisition FY 18	1,469,550	1,469,550 (1)		1,469,550				
Misc. Street Reconstruction FY 18	1,282,700	1,282,700 (1)		1,282,700				
PS Electronic Device Replacement	101,000	101,000 (1)		101,000				
PS Bathrooms/Locker Rooms	101,000	101,000 (1)		101,000				
Ice Rink Locker Rooms/Bathroom	101,000	101,000 (1)		101,000				
Parking Department Network Migration	197,000	197,000 (1)		197,000				
Transit District Pedestrian & Bicycle Improvements	1,530,000	1,530,000 (2)		1,530,000 (2)				1,530,000 (2)
Recreation Information Management System	36,000	36,000 (1)		36,000				
City Hall Steampipe/Plumbing Repairs FY 17-18	303,000	303,000		303,000				303,000
PS Building Sailey Port/Garage	303,000	303,000 (1)		303,000				
Renovation to City Facilities FY 17-18	151,500	151,500		151,500				151,500
PS Building Exterior Rehabilitation	555,500	555,500 (1)		555,500				
Miscellaneous SWD Reconstruction FY 17-18	404,000	404,000		404,000				404,000
Library Plaza Surface Replacement	5,319,000	5,319,000 (1)		5,319,000				
Miscellaneous Street Reconstruction FY 19	777,700	777,700 (1)		777,700				
FY 17-18 Capital Improvement Program								377,700
FY 18-19 Capital Improvement Program								6,404,000
S/T General Improvements	15,669,850	15,669,850	-	14,892,150			-	9,978,200
Library:								
FY 17-18 Capital Improvement Program								151,500
S/T Library Improvements								151,500

(1) It is anticipated that \$22,270,350 of serial bonds will be issued in the fall of 2018, of which \$12,473,350 will be tax-supported
(2) It is anticipated that of this amount, \$1,211,320 will be provided by a NYS DOT - TAP grant and \$318,680 through the proceeds of debt issuance

**PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2018 & 2019 (cont.)**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance 6/30/18</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2018-2019 Principal Payments</u>	<u>Fiscal Year 2018-2019 Interest Payments</u>	<u>Balance Outstanding 6/30/19</u>
Parking:								
Municipal Parking Lot Rehabilitation	404,000	404,000		404,000				404,000
Municipal Parking Structure Rehabilitation FY 17-18	606,000	606,000 (1)		606,000				
Off-Street Multi-Space Meter Repl. Ph 1	202,000	202,000 (1)		202,000				101,000
FY 17-18 Capital Improvement Program								2,636,100
FY 18-19 Capital Improvement Program								3,141,100
S/T Parking Improvements	1,212,000	1,212,000	-	1,212,000		-	-	
Water Fund:								
New Well Field	101,000	101,000		101,000				101,000
Filtration Plant Rehabilitation	2,272,500	2,020,000 (1)		2,020,000				
Fluoride Tank Replacement OSPS	2,525,000	2,525,000 (1)		2,525,000				
Fluoride Tank Replacement CAPS	1,212,000	1,212,000 (1)		1,212,000				
Replace/Reconstruct Water Lines FY 15-16	2,525,000	2,525,000 (1)		2,525,000				
Rolling Stock Acquisition	202,000	202,000 (1)		202,000				2,777,500
Replace/Reconstruct Water Lines FY 17-18	2,777,500	2,777,500		2,777,500				747,400
Oxford Road Water Main and Repairs	747,400	747,400		747,400				
FY 17-18 Capital Improvement Program								26,843,400
FY 18-19 Capital Improvement Program								30,469,300
S/T Water Fund	12,362,400	12,109,900	-	12,109,900		-	-	
Sewer Fund:								
Misc. Sanitary Sewer Reconstruction FY 15-16	505,000	505,000 (1)		505,000				1,010,100
FY 17-18 Capital Improvement Program								656,600
FY 18-19 Capital Improvement Program								1,666,700
S/T Sewer Fund	505,000	505,000	-	505,000		-	-	
s/t Debt Payable	29,749,250	29,496,750	-	28,719,050		-	-	45,406,800
Performance Contract:								
Energy Performance-NYPA Street Lighting	3,643,521	3,318,735	-	3,318,735	2.50%	333,000	79,170	2,985,735
Total Other Debt Payable	\$ 33,392,771	\$ 32,815,485	\$ -	\$ 32,037,785		\$ 333,000	\$ 79,170	\$ 48,392,535

(1) It is anticipated that \$22,270,350 of serial bonds will be issued in the fall of 2018, of which \$9,797,000 will be self-liquidating

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SUPPLEMENTAL INFORMATION

**CITY OF WHITE PLAINS, NEW YORK
DEMOGRAPHIC AND STATISTICAL FACTS
JUNE 30, 2017**

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 during which 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. By 2003, however, the City had new developments such as the City Center followed by the Ritz-Carlton Hotel. In 2010 White Plains started the beginning of a new downtown development renaissance. During 2016 into 2017, construction began on four multi-family residential developments and site preparation began on a 180 bed nursing and rehabilitation facility. Approved during this period were twelve townhouse units and four residential projects that have mixed use with commercial, retail, fitness and restaurant uses.

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

The majority, 64.9%, of White Plains residents are born in the United States, foreign born residents are 33.1% and those born in Puerto Rico, a U.S. island or abroad to American parents are 2.0%.

Of the City's population, five years and older: 54.8% speak English only, 32.0% speak Spanish and 13.2% speak a language other than Spanish. Some speak more than one language.

Education levels are: less than a high school graduate, 13.5%; a high school or high school equivalency diploma, 18.7%; some college or an associate's degree, 21.6%; a bachelor's degree, 24.7% and a graduate or professional degree, 21.5%.

DEMOGRAPHIC STATISTICS

Fiscal Year	Population ⁽¹⁾	Median Age ⁽¹⁾	Per Capita Income ⁽¹⁾	Median Family Income ⁽¹⁾	Median Household Income ⁽¹⁾	Public School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
2016-17	57,925	37.8	\$ 47,024	\$ 104,383	\$ 82,460	7,091	3.8%
2015-16	58,459	38.3	\$ 45,909	\$ 102,512	\$ 80,442	7,130	3.4%
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%

Sources: (1) U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

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

(3) 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	9,592
Area	9.79 Square Miles	Average Daily Consumption	8,051,000 gallons
Police Protection:		Miles of Water Mains	159.8
Number of Stations	1	Supply	New York City Aqueduct
Fire Protection:			
Number of Stations	7 (2 of which are equipped but not staffed)	Recreation and Culture:	
Number of Fire Hydrants	2,062	Total Acres of Parks	231
Public Works:		Number of Parks and Recreation Facilities	23
Number of Street Lights	5,960	Number of Youth Programs	518
Miles of Paved City Streets	150	Number of Adult Programs	168
Miles of Sanitary Sewers	127.1	Number of Senior Programs	586
Miles of Storm Water Drains	83	Number of Libraries	1
		Number of Volumes	251,324

PRINCIPAL TAXPAYERS JUNE 30, 2017

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 13,440,409	4.85%
2	Westchester Mall, LLC	Retail Outlet	10,551,450	3.81
3	44 S. Broadway Property, LLC	Office Space Rental	4,200,000	1.52
4	White Plains Plaza	Office Space Rental	3,925,100	1.42
5	White Plains Galleria	Retail Outlet	3,540,000	1.28
6	Gateway I Group, Inc.	Office Space Rental	3,425,000	1.24
7	Cali WP Realty Associates, LP	Real Estate Devel.	2,830,000	1.02
8	Reckson Realty	Office Space Rental	2,700,000	0.97
9	Amrcn. Telephone & Telegraph	Public Utility	2,381,142	0.86
10	Avalon WP I, LLC	Apartments	2,249,000	0.81
11	Clayton Estates LLC	Apartments	1,825,000	0.66
12	Westpark I, LLC	Office Space Rental	1,675,000	0.60
13	HPT ING 2 Properties	Hotel	1,650,000	0.60
14	Verizon New York, Inc.	Public Utility	1,645,959	0.59
15	OPSG Mamaroneck Avenue	Office Space Rental	1,600,000	0.58
16	ERST 10 Bank Street, LLC	Office Space Rental	1,500,000	0.54
17	Bryant Gardens Corp.	Cooperative Apts.	1,340,000	0.48
18	707/709 Westchester	Office Space Rental	1,220,000	0.44
19	Bloomngdale's Inc.	Retail Outlet	1,045,000	0.38
20	Berkeley 99 Church	Office Space Rental	940,000	0.34
			<u>\$63,683,060</u>	<u>23.00%</u>

**CITY OF WHITE PLAINS
CONSTITUTIONAL TAX LIMIT
PROJECTED AS OF JULY 1, 2018**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage of Tax Rate</u>
	2018	\$ 10,296,046,873		
	2017	8,885,143,880		
	2016	8,654,021,563		
	2015	8,395,606,364		
	2014	7,959,169,397		
		<u>\$ 44,189,988,077</u>		
Five-Year Average Full Valuation		<u>\$ 8,837,997,615</u>		
Tax Limit 2%		<u>\$ 176,759,952</u>	<u>\$ 582.90</u>	<u>100.00%</u>
FY 2017-18 Tax Levy ⁽¹⁾		<u>\$ 59,844,743</u>	<u>\$ 211.36</u>	<u>36.26%</u>
Allowable Exclusions ⁽²⁾		<u>(15,780,133)</u>	<u>(55.73)</u>	<u>-9.56%</u>
Tax Levy Subject to Limit		<u>\$ 44,064,610</u>	<u>\$ 155.63</u>	<u>26.70%</u>
Tax Margin		<u>\$ 132,695,342</u>	<u>\$ 427.27</u>	<u>73.30%</u>

⁽¹⁾ Based upon Assessed Valuation of \$283,141,289 as certified by the Assessor on March 1, 2018 and adopted Tax Rate of \$211.36 per \$1,000 of assessed value.

⁽²⁾ Based upon projected 2018-19 debt payments less projected debt service fund balance at June 30, 2019.

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>
2017-18	\$ 176,959,752	\$ 57,844,321	\$ 13,535,549	\$ 44,308,772	\$ 132,650,980	25.04%
2016-17	159,295,265	55,648,820	10,612,264	45,036,556	114,258,709	28.27%
2015-16	156,651,033	55,616,023	9,873,711	45,742,312	110,908,721	29.20%
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%

Source: City of White Plains Finance Department

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

Year	City of White Plains	White Plains School District	Westchester County			Total	Total Tax Rate
			County	Sewer Districts	Refuse Disposal District		
2018-19	\$ 211.36	\$ 644.66	\$103.32	\$ 14.37 (1) 18.03 (2)	\$ 8.92	\$126.61 130.27	\$ 982.63 986.29
2017-18	205.37	625.46	102.96	14.68 (1) 18.25 (2)	9.26	126.90 130.47	957.73 961.30
2016-17	200.95	615.61	103.89	14.77 (1) 16.63 (2)	9.27	127.93 129.79	944.49 946.35
2015-16	200.74	613.74	103.73	14.80 (1) 15.92 (2)	9.53	128.06 129.18	942.54 943.66
2014-15	196.14	600.22	100.99	14.80 (1) 15.53 (2)	9.14	124.93 125.66	921.29 922.02
2013-14	191.74	583.21	99.24	15.79 (1) 16.33 (2)	9.43	124.46 125.00	899.41 899.95
2012-13	184.47	565.50	106.28	16.43 (1) 18.28 (2)	10.02	132.73 134.58	882.70 884.55
2011-12	176.11	548.89	110.59	17.17 (1) 18.82 (2)	10.51	138.27 139.92	863.27 864.92
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

(1) Bronx Valley District
(2) Mamaroneck District

Office of State Comptroller Tax Levy Cap Reporting Form
Proposed Budget Fiscal Year Ended June 30, 2019
Prepared May 30, 2018
Tax Levy Cap - Calculations and Totals

Tax Levy Limit (Cap) Before Adjustments and Exclusions:

1. a. Real property tax levy current fiscal year	\$ 57,844,321
b. BID special assessment levies current fiscal year	665,000
Total taxes levied current fiscal year	58,509,321
2. Less total reserve amount (including interest earned) from current fiscal year	-
	58,509,321
3. Tax Base Growth Factor	1.0132
	59,281,644
4. Add PILOTS receivable current fiscal year	1,913,133
	61,194,777
Allowable levy growth factor (2% or rate of inflation, whichever is less)	1.0200
	62,418,673
5. Less PILOTS receivable forthcoming fiscal year	(1,877,328)
7. Plus available carryover from current fiscal year	6,932
Total Levy Limit (Cap) Before Adjustments and Exclusions	60,548,277

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 **60,548,277**

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 **\$ 60,548,277**

Real property tax levy	\$ 59,844,743
BID special assessments	700,000
Total Real Property Tax Levy	\$ 60,544,743
Difference Between Tax Levy Limit and Tax Levy	\$ 3,534

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

For informational purposes only:

Total taxes levied current fiscal year	\$ 58,509,321
Tax levy limit forthcoming fiscal year	60,548,277
Additional tax levy amount available within tax limit in forthcoming year	\$ 2,038,956
Tax levy forthcoming year as percentage increase over current year tax levy	3.48%

**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
2016-17	\$ 55,648,820	\$ 55,336,066	99.44%	\$ -	\$ 55,336,066	99.44%
2015-16	55,616,023	55,317,834	99.46%	143,671	55,461,505	99.72%
2014-15	54,326,680	54,060,085	99.51%	203,128	54,263,213	99.88%
2013-14	53,253,982	52,945,567	99.42%	263,074	53,208,641	99.91%
2012-13	50,834,785	50,539,754	99.42%	273,237	50,812,991	99.96%
2011-12	48,985,900	48,560,717	99.13%	413,594	48,974,311	99.98%
2010-11	47,210,932	46,801,722	99.13%	395,946	47,197,668	99.97%
2009-10	44,795,451	44,262,211	98.81%	523,585	44,785,796	99.98%
2008-09	42,794,228	42,430,049	99.15%	360,157	42,790,206	99.99%
2007-08	41,145,849	40,802,400	99.16%	343,449	41,145,849	100.00%

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2016 - June 30, 2017.

(2) Collections in subsequent years are through June 30, 2017.

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

Mayor

**Common
Council**

Operating Departments



Advisory Boards & Commissions



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	2014-15 ADOPTED BUDGET	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
GENERAL FUND:					
Council and Boards:					
Common Council	6	6	6	6	6
Zoning Board of Appeals	1	1	1	1	0
S/T	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</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	5	5	5	5	5
Finance Department	16	16	16	17	17
Information Technology	8	7	7	7	7
Budget Department	4	4	4	4	4
Purchase Department	5	5	5	5	4
Planning Department	7	7	7	7	7
Building Department	21	21	21	21	23
Personnel Department	4	4	4	4	4
S/T	<u>92</u>	<u>91</u>	<u>91</u>	<u>92</u>	<u>93</u>
Public Works:					
Bureau of Administration	11	11	10	10	10
Bureau of Engineering	16	16	17	17	17
Bureau of Building Maintenance	19	19	19	19	19
Bureau of Garage and Shop	21	21	21	20	20
Bureau of Storm Water	2	2	2	2	2
Bureau of Highways	72	70	70	70	70
Bureau of Sanitation	65	63	63	62	62
S/T	<u>206</u>	<u>202</u>	<u>202</u>	<u>200</u>	<u>200</u>
Public Safety:					
Public Safety Administration	4	4	5	5	5
Fire Department	151	151	151	151	151
Police Department	228	229	228	228	228
S/T	<u>383</u>	<u>384</u>	<u>384</u>	<u>384</u>	<u>384</u>
Community Services:					
Recreation & Parks	15	15	15	14	14
Youth Bureau	13	13	13	13	13
S/T	<u>28</u>	<u>28</u>	<u>28</u>	<u>27</u>	<u>27</u>
Parking Department:					
Administration	9	9	9	8	8
Lots/Garages	46	46	46	46	46
Enforcement/Violations	38	38	39	38	38
Traffic Maintenance	6	6	6	6	6
S/T	<u>99</u>	<u>99</u>	<u>100</u>	<u>98</u>	<u>98</u>
TOTAL GENERAL FUND	<u>815</u>	<u>811</u>	<u>812</u>	<u>808</u>	<u>808</u>
Library Fund	<u>39</u>	<u>37</u>	<u>37</u>	<u>36</u>	<u>36</u>
Self Insurance Fund	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
Sewer Rent Fund	<u>8</u>	<u>7</u>	<u>7</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>893</u>	<u>886</u>	<u>887</u>	<u>881</u>	<u>881</u>

**CITY OF WHITE PLAINS
SUMMARY ANALYSIS OF STAFFING
FISCAL YEAR 2018-2019
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

TOTAL STAFFING

	AUTH.	FILL	VAC.	% VAC.
Adopted Budget	881	828	53	6.0%
12/31/17	881	815	66	7.5%
06/30/17	887	811	76	8.6%
06/30/16	887	830	60	6.8%
06/30/15	894	837	57	6.4%
06/30/14	894	839	55	6.1%

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	808	764	36	32	7	7	29	25	1	0
12/31/17	808	749	36	32	7	7	29	27	1	0
06/30/17	812	746	37	30	7	7	29	28	2	0
06/30/16	812	759	37	31	7	7	29	29	2	1
06/30/15	816	767	39	33	8	7	29	29	2	1
06/30/14	816	766	39	34	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	198	174	24	236	215	21	384	381	3	63	58	5
12/31/17	198	169	29	236	217	19	384	371	13	63	58	5
06/30/17	200	168	32	238	214	24	384	373	11	65	56	9
06/30/16	199	178	21	238	220	18	385	372	13	65	57	8
06/30/15	200	176	24	243	222	21	384	379	5	67	60	7
06/30/14	200	178	21	243	224	19	384	376	8	67	61	6

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

Fiscal Year	Total Salaries & Wages	FY Change	Full-time Salaries & Wages	% of Total	Other than Full-time Salaries & Wages			% of Total	
					Overtime	Part-time	Other ⁽¹⁾		
2018-19 (Adopted)	\$ 76,085,102	0.9%	\$ 69,234,934	91.0%	\$ 4,258,195	\$ 2,374,698	\$ 217,275	\$ 6,850,168	9.0%
2017-18 (12/31/2017)	75,380,820	0.6%	68,845,460	91.3%	3,907,787	2,430,033	197,540	6,535,360	8.7%
2016-17	74,923,117	1.6%	67,479,561	90.1%	4,975,440	2,252,250	215,866	7,443,556	9.9%
2015-16	73,727,275	1.4%	66,944,901	90.8%	4,263,498	2,308,094	210,782	6,782,374	9.2%
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%

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

SUMMARY OF NEGOTIATED WAGE SETTLEMENTS

F/Y	CSEA	Police	Fire	Teamsters
2018-19	*	*	*	*
2017-18	2.00%	2.50%	2.50%	2.00%
2016-17	2.00%	2.25%	2.25%	2.00%
2015-16	1.50%	2.00%	2.00%	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%

* Contract expires 6/30/2018

**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>					
	3/31/18	553	\$ 39,475,710	\$ 6,090,993	15.43 %
	3/31/17	567	38,120,220	5,939,705	15.58
	3/31/16	604	38,099,707	7,050,768	18.51
	3/31/15	560	38,212,059	7,622,845	19.95
	3/31/14	565	38,169,038	7,958,482	20.85
	3/31/13	572	38,032,280	7,749,360	19.10
	3/31/12	565	37,415,138	5,827,839	15.58
	3/31/11	593	38,362,370	3,955,963	10.30
	3/31/10	597	41,978,109	2,975,186	7.09
	3/31/09	611	40,003,254	3,267,070	8.17
<u>POLICE & FIRE:</u>					
	3/31/18	340	\$ 38,900,754	\$ 9,069,870	23.32 %
	3/31/17	328	40,131,030	9,243,254	23.03
	3/31/16	336	35,646,847	8,329,872	23.37
	3/31/15	344	36,141,020	9,153,504	25.33
	3/31/14	344	36,103,141	9,648,718	26.73
	3/31/13	351	37,752,472	10,591,566	24.67
	3/31/12	349	36,849,244	7,377,743	20.02
	3/31/11	345	37,831,569	6,424,475	16.90
	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

(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, 2019 (estimate)	\$ 1,091.10	7.5%	\$ 2,552.44	8.7%
January 1, 2018	1,014.98	7.5%	2,348.15	8.7%
January 1, 2017	944.39	11.2%	2,160.64	12.2%
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%

* New York State Plan (Non-Medicare)

<u>Social Security</u>	<u>Rate</u>	<u>Maximum Salary Subject to Withholding</u>
2019 (estimate)	6.2%	\$133,800
	1.45%	No Limit
2018	6.2%	\$128,700
	1.45%	No Limit
2017	6.2%	\$127,200
	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

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

CATEGORY	SALARY as of 7/01/2018
Elected Officials	
Mayor	\$ 156,330
Common Council Member (President's Stipend)	38,971
Common Council Member	36,471
<hr/>	
Appointed Officials	
Assessor	143,820
Commissioner of Building	160,140
Deputy Commissioner of Building	143,596
Budget Director	0
Deputy Budget Director	0
City Clerk	114,342
Deputy City Clerk	0
Corporation Counsel	212,160
Chief Deputy Corporation Counsel	0
Deputy Corporation Counsel	173,400
Chief of Staff	0
Commissioner of Finance	163,200
Deputy Commissioner of Finance	146,574
Chief Information Officer	147,186
Library Director	159,630
Personnel Officer	168,606
Deputy Personnel Officer	103,428
Physician	55,998
Commissioner of Parking	166,464
Deputy Commissioner of Parking I	136,578
Deputy Commissioner of Parking II	146,064
Commissioner of Planning	155,020
Deputy Commissioner of Planning	137,700
Commissioner of Public Safety	199,920
Deputy Commissioner of Public Safety	189,414
Commissioner of Public Works	183,906
Deputy Commissioner of Public Works I	156,060
Deputy Commissioner of Public Works II	146,000
Commissioner of Purchase	132,090
Commissioner of Recreation & Parks	155,550
Deputy Commissioner of Recreation & Parks	134,028
Director of Youth Bureau	139,230

CITY OF WHITE PLAINS FULL TIME SALARY SCHEDULES

CATEGORY/ BARGAINING UNIT	GRADE	MINIMUM	MAXIMUM	
Managerial/ Confidential and MC7A	8	49,075	73,201	
	9	52,511	78,270	
	10	56,187	84,217	
	11	60,119	89,663	
	12	64,327	96,972	
	13	68,831	104,380	
	14	73,649	111,475	
	15	78,804	118,611	
	16	84,320	125,937	
	17	90,223	137,060	
	18	98,343	148,085	
	19	107,194	159,521	
	20	125,604	172,053	
		Fire Chief	182,172	
		Police Chief	182,172	
		Asst. Police Chief	166,770	
	CSEA and CS7A	1	34,710	51,269
2		36,135	53,362	
3		38,560	56,019	
4		39,578	58,614	
5		41,388	61,411	
5P		47,661	61,398	
6		42,483	63,623	
6P		48,907	63,623	
7		44,484	66,947	
8		46,890	70,682	
8P		53,577	70,682	
8Q		46,890	70,682	
9		49,721	75,572	
9P		50,150	75,586	
10		53,689	81,324	
11		57,179	86,581	
12		61,412	93,648	
13		65,671	100,795	
14		70,030	107,650	
15		74,434	114,537	
16	78,759	121,620		
17	86,289	132,357		
18	94,192	143,009		
19	101,900	154,056		
20	109,480	166,162		
	School Crossing Guard	13,555	13,957	
PBA and PBA1	Police Officer	50,000	97,937	
	Sergeant	111,662	116,478	
	Lieutenant	128,411	133,897	
	Captain	147,673	153,930	
PFFA and FIRA	Fire Fighter	50,000	97,721	
	Lieutenant	111,415	116,222	
PFFA Deputies	Deputy Chief	147,345	153,589	
Teamsters and TEAI	Sanitation Worker	40,000	67,729	
	Sanitation Driver	66,373	72,832	
	Sanitation Leader	73,711	81,657	

**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 2018
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2019.**

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 2018 and terminating at midnight on the thirtieth day of June 2019, 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		137,745	
3.000 - Materials and Supplies		8,800	
4.000 - Direct Costs		55,000	
9.990 - 001 Reserve for Financing		3,490,813	
9.990 - 002 Position Control		-	
		<u> </u>	\$ 3,913,684
Code 1200 - CITY COURT			
2.000 - Employee Benefits		2,500	
3.000 - Materials and Supplies		16,125	
4.000 - Direct Costs		7,000	
		<u> </u>	25,625
Code 1300 - BOARD OF ASSESSMENT REVIEW			
1.000 - Salaries and Wages		15,900	
2.000 - Employee Benefits		1,957	
3.000 - Materials and Supplies		585	
4.000 - Direct Costs		300	
		<u> </u>	18,742
Code 1400 - ZONING BOARD OF APPEALS			
1.000 - Salaries and Wages		2,100	
2.000 - Employee Benefits		380	
3.000 - Materials and Supplies		700	
		<u> </u>	3,180
Code 1500 - REAL ESTATE COMMITTEE			
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		2,500	
		<u> </u>	3,000
Code 1800 - BOARD OF ETHICS			
4.000 - Direct Costs			300
Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD			
1.000 - Salaries and Wages		8,000	
2.000 - Employee Benefits		881	
9.000 - Other Financial Uses		1,620	
		<u> </u>	<u>10,501</u>
TOTAL COUNCIL AND BOARDS			<u>3,975,032</u>

GENERAL GOVERNMENT

Code 2100 - OFFICE OF THE MAYOR		
1.000 - Salaries and Wages	527,610	
2.000 - Employee Benefits	250,757	
3.000 - Materials and Supplies	16,700	
4.000 - Direct Costs	<u>81,000</u>	876,067
Code 2200 - CITY CLERK		
1.000 - Salaries and Wages	394,864	
2.000 - Employee Benefits	219,065	
3.000 - Materials and Supplies	20,610	
4.000 - Direct Costs	<u>93,675</u>	728,214
Code 2300 - LAW		
1.000 - Salaries and Wages	1,442,478	
2.000 - Employee Benefits	514,805	
3.000 - Materials and Supplies	50,075	
4.000 - Direct Costs	1,026,500	
5.000 - Equipment	<u>6,100</u>	3,039,958
Code 2400 - ASSESSOR		
1.000 - Salaries and Wages	443,703	
2.000 - Employee Benefits	197,096	
3.000 - Materials and Supplies	27,940	
4.000 - Direct Costs	<u>2,950</u>	671,689
Code 2500 - FINANCE DEPARTMENT		
1.000 - Salaries and Wages	1,425,007	
2.000 - Employee Benefits	11,682,952	
3.000 - Materials and Supplies	57,850	
4.000 - Direct Costs	8,797,486	
9.000 - Other Financial Uses	<u>8,250,171</u>	30,213,466
Code 2520 - BUDGET DEPARTMENT		
1.000 - Salaries and Wages	212,724	
2.000 - Employee Benefits	45,701	
3.000 - Materials and Supplies	9,725	
4.000 - Direct Costs	550	
5.000 - Equipment	<u>1,100</u>	269,800
Code 2530 - INFORMATION TECHNOLOGY		
1.000 - Salaries and Wages	676,483	
2.000 - Employee Benefits	273,582	
3.000 - Materials and Supplies	301,470	
4.000 - Direct Costs	194,860	
5.000 - Equipment	<u>23,000</u>	1,469,395
Code 2590 - PURCHASE DEPARTMENT		
1.000 - Salaries and Wages	322,354	
2.000 - Employee Benefits	146,212	
3.000 - Materials and Supplies	8,200	
5.000 - Equipment	<u>5,950</u>	482,716
Code 2600 - PLANNING DEPARTMENT		
1.000 - Salaries and Wages	740,632	
2.000 - Employee Benefits	288,442	
3.000 - Materials and Supplies	11,920	
4.000 - Direct Costs	85,500	
5.000 - Equipment	<u>1,000</u>	1,127,494

Code 2700	BUILDING DEPARTMENT		
1.000 -	Salaries and Wages	2,017,894	
2.000 -	Employee Benefits	941,583	
3.000 -	Materials and Supplies	43,910	
4.000 -	Direct Costs	30,900	
5.000 -	Equipment/Rolling Stock	57,890	3,092,177
		<hr/>	
Code 2900	PERSONNEL DEPARTMENT		
1.000 -	Salaries and Wages	561,416	
2.000 -	Employee Benefits	234,576	
3.000 -	Materials and Supplies	17,000	
4.000 -	Direct Costs	65,705	
5.000 -	Equipment	1,500	880,197
		<hr/>	<hr/>
	TOTAL GENERAL GOVERNMENT		42,851,173
			<hr/>
	<u>PUBLIC WORKS</u>		
Code 3010	PUBLIC WORKS ADMINISTRATION		
1.000 -	Salaries and Wages	1,076,201	
2.000 -	Employee Benefits	416,541	
3.000 -	Materials and Supplies	31,844	
4.000 -	Direct Costs	42,215	
5.000 -	Equipment	2,000	1,568,801
		<hr/>	
Code 3100	BUREAU OF ENGINEERING		
1.000 -	Salaries and Wages	1,806,119	
2.000 -	Employee Benefits	886,318	
3.000 -	Materials and Supplies	29,369	
4.000 -	Direct Costs	6,000	2,727,806
		<hr/>	
Code 3200	BUREAU OF BUILDING MAINTENANCE		
1.000 -	Salaries and Wages	1,221,029	
2.000 -	Employee Benefits	567,976	
3.000 -	Materials and Supplies	1,299,222	
4.000 -	Direct Costs	651,296	
5.000 -	Equipment	5,430	3,744,953
		<hr/>	
Code 3300	BUREAU OF GARAGE AND SHOP		
1.000 -	Salaries and Wages	1,424,116	
2.000 -	Employee Benefits	716,895	
3.000 -	Materials and Supplies	148,946	
4.000 -	Direct Costs	7,225	
5.000 -	Equipment/Rolling Stock	38,562	2,335,744
		<hr/>	
Code 3500	BUREAU OF STORM WATER		
1.000 -	Salaries and Wages	70,509	
2.000 -	Employee Benefits	48,838	
3.000 -	Materials and Supplies	13,660	
4.000 -	Direct Costs	20,500	153,507
		<hr/>	
Code 3600	BUREAU OF HIGHWAYS		
1.000 -	Salaries and Wages	4,100,597	
2.000 -	Employee Benefits	2,148,661	
3.000 -	Materials and Supplies	3,332,768	
4.000 -	Direct Costs	261,252	
5.000 -	Equipment	6,950	9,850,228
		<hr/>	
Code 3601	BUREAU OF PARKS MAINTENANCE		
1.000 -	Salaries and Wages	915,032	
2.000 -	Employee Benefits	452,975	
3.000 -	Materials and Supplies	483,663	
4.000 -	Direct Costs	86,661	
5.000 -	Equipment	6,100	1,944,431
		<hr/>	

Code 3800 - BUREAU OF SANITATION		
1.000 - Salaries and Wages	4,156,968	
2.000 - Employee Benefits	2,315,043	
3.000 - Materials and Supplies	331,794	
4.000 - Direct Costs	911,400	
5.000 - Equipment	2,270	7,717,475
		<hr/>
TOTAL PUBLIC WORKS DEPARTMENT		30,042,945
		<hr/>

PARKING DEPARTMENT

Code 3900 - GENERAL OPERATIONS		
1.000 - Salaries and Wages	2,193,960	
2.000 - Employee Benefits	1,080,849	
3.000 - Materials and Supplies	347,920	
4.000 - Direct Costs	639,135	
5.000 - Equipment/Rolling Stock	52,500	
9.000 - Other Financial Uses	4,288,622	8,602,986
		<hr/>
Code 3920 - GARAGES		
1.000 - Salaries and Wages	704,817	
2.000 - Employee Benefits	343,125	
3.000 - Materials and Supplies	840,275	
4.000 - Direct Costs	418,508	2,306,725
		<hr/>
Code 3930 - PARKING LOTS		
3.000 - Materials and Supplies	186,000	
4.000 - Direct Costs	50,530	236,530
		<hr/>
Code 3950 - VIOLATIONS BUREAU		
1.000 - Salaries and Wages	359,903	
2.000 - Employee Benefits	154,869	
3.000 - Materials and Supplies	69,900	
4.000 - Direct Costs	1,011,350	1,596,022
		<hr/>
Code 3960 - ENFORCEMENT GENERAL PARKING		
1.000 - Salaries and Wages	1,843,556	
2.000 - Employee Benefits	888,231	
3.000 - Materials and Supplies	5,100	
5.000 - Equipment	4,000	2,740,887
		<hr/>
Code 3970 - CITY CENTER ENFORCEMENT		
1.000 - Salaries and Wages	217,822	
2.000 - Employee Benefits	133,920	351,742
		<hr/>
Code 3980 - TRAFFIC		
1.000 - Salaries and Wages	777,720	
2.000 - Employee Benefits	406,618	
3.000 - Materials and Supplies	232,900	
4.000 - Direct Costs	20,200	
5.000 - Equipment	10,000	1,447,438
		<hr/>
TOTAL PARKING DEPARTMENT		17,282,330
		<hr/>

PUBLIC SAFETY

Code 4100 - ADMINISTRATION		
1.000 - Salaries and Wages	712,158	
2.000 - Employee Benefits	245,129	
3.000 - Materials and Supplies	257,190	
4.000 - Direct Costs	<u>561,062</u>	1,775,539
Code 4200 - FIRE DEPARTMENT		
1.000 - Salaries and Wages	17,115,289	
2.000 - Employee Benefits	9,320,326	
3.000 - Materials and Supplies	254,171	
4.000 - Direct Costs	63,925	
5.000 - Equipment	<u>46,306</u>	26,800,017
Code 4300 - POLICE DEPARTMENT		
1.000 - Salaries and Wages	24,477,088	
2.000 - Employee Benefits	12,557,991	
3.000 - Materials and Supplies	677,350	
4.000 - Direct Costs	145,812	
5.000 - Equipment/Rolling Stock	<u>310,800</u>	38,169,041
TOTAL PUBLIC SAFETY DEPARTMENT		<u>66,744,597</u>

COMMUNITY SERVICES

Code 5100 - PUBLIC LIBRARY		
9.000 - Contribution to Library Fund		6,420,000
Code 5200 - RECREATION AND PARKS DEPARTMENT		
1.000 - Salaries and Wages	1,926,028	
2.000 - Employee Benefits	636,178	
3.000 - Materials and Supplies	574,050	
4.000 - Direct Costs	728,650	
5.000 - Equipment/Rolling Stock	<u>20,000</u>	3,884,906
Code 5500 - YOUTH BUREAU		
1.000 - Salaries and Wages	1,973,699	
2.000 - Employee Benefits	667,190	
3.000 - Materials and Supplies	69,325	
4.000 - Direct Costs	<u>135,245</u>	2,845,459
TOTAL COMMUNITY SERVICES		<u>13,150,365</u>

GROSS BUDGET **\$ 174,046,442**

Less Estimated Revenues:		
Tax Related Items (Excluding Tax Levy)	\$ 4,774,558	
Sales and Use Tax	44,500,000	
BID Assessments	700,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental	2,614,236	
Charges for Services	23,213,311	
Licenses and Permits	7,517,422	
Fines and Forfeitures	8,880,900	
Interest Earnings	515,000	
Other Revenues	<u>3,282,247</u>	<u>\$ 101,460,930</u>

Appropriation of Open Space Reserve	120,000	
Appropriation of Reserve for Tax Certiorari	900,000	
Appropriation of Reserve for Tax Stabilization	5,067,769	
Appropriation of Fund Balance	<u>6,675,000</u>	<u>12,762,769</u>
Subtotal		114,223,699
TOTAL TAX LEVY 2018-2019	59,844,743	
Less Allowance for Uncollected Taxes	<u>(22,000)</u>	<u>59,822,743</u>
		<u>\$ 174,046,442</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 Tax 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	\$3,490,813

§ 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 2018-2019 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 2019, 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 2019. 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, 2018, 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 2018-2019 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2018-2019 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 2018 and terminating at midnight on the thirtieth day of June 2019, and collected from the several owners and occupants thereof, the sum of \$59,844,743 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 2018-2019

Real Estate	\$270,037,139
Special Franchise	<u>13,104,150</u>
	<u>\$283,141,289</u>

TAX RATES PER \$1,000 ASSESSED VALUATION

	<u>Rate</u>	<u>%</u>
Operations	\$167.08	79.1%
Debt Service	<u>44.28</u>	<u>20.9%</u>
	<u>\$211.36</u>	<u>100.0%</u>

§ 7. The total amount of local assistance estimated to be received from the State of New York by the City during the fiscal year commencing on the first day of July 2018, and terminating at midnight on the thirtieth day of June 2019, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2018.

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**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE LIBRARY FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2018, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2019.**

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 2018 and terminating at midnight on the thirtieth day of June 2019, 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	\$ 2,898,956
2.000 - Employee Benefits	1,643,385
3.000 - Materials and Supplies	928,909
4.000 - Direct Costs	371,066
5.000 - Equipment	22,846
9.300 - Transfer to Debt Service Fund	704,110
9.990 - Reserve for Financing	<u>4,135</u>

Total Expenses **\$ 6,573,407**

Revenues:

02200 - Intergovernmental	\$ 17,738
03600 - Charges for Services	63,560
06600 - Miscellaneous	29,000
09910 - General Fund Contribution	<u>6,420,000</u>

Total Revenues 6,530,298

Appropriation of Fund Balance 43,109

Total Revenues and Appropriation of Fund Balance **\$ 6,573,407**

§ 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 2018-2019 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 2019, 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 2019. 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, 2018.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2018, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2019.**

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 2018 and terminating at midnight on the thirtieth day of June 2019, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 6600 - SELF INSURANCE

Expenses:

1.000 - Salaries and Wages		\$ 18,200
2.000 - Employee Benefits		149,941
3.000 - Materials and Supplies		100
4.000 - Direct Costs:		
Liability Insurance	\$ 1,486,704	
Workers Compensation	2,682,777	
Unemployment	25,000	
Contractual Services and Premiums	1,385,390	5,579,871
9.990 - Reserve for Financing		95,000
Total Expenses		\$ 5,843,112

Revenues:

03330 - SIF Services Administration		\$ 654,727
03331 - SIF Services Liability		2,170,482
03332 - SIF Services Workers' Compensation		2,992,903
03333 - SIF Services Unemployment		25,000
Total Revenues		\$ 5,843,112

§ 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 2018-2019 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 2019, 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 2019. 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, 2018.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2018, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2019.**

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 2018 and terminating at midnight on the thirtieth day of June 2019, 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	\$ 488,108
2.000 - Employee Benefits	554,184
3.000 - Materials and Supplies	151,927
4.000 - Direct Costs	299,486
5.000 - Equipment/Rolling Stock	254,480
6.000 - Debt Service - Interest	58,836
7.000 - Depreciation	835,341
8.000 - Capital Outlay	525,000
9.990 - Reserve for Financing	<u>50,000</u>
Total Expenses	<u><u>\$ 3,217,362</u></u>

Revenues:

03300 - Charges for Services	\$ 3,067,112
06000 - Contributions	125,000
06500 - Miscellaneous	15,250
07000 - Interest	<u>10,000</u>
Total Revenues	<u><u>\$ 3,217,362</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. 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 2018-2019 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 2019, 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 2019. 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 of equipment or the purchase and/or rehabilitation of rolling stock. The latter shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

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

§ 7. This ordinance shall take effect July 1, 2018.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE WATER FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2018, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2019.**

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 2018 and terminating at midnight on the thirtieth day of June 2019, 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	\$ 2,139,968
2.000 - Employee Benefits	1,763,299
3.000 - Materials and Supplies	8,531,323
4.000 - Direct Costs	1,209,378
5.000 - Equipment/Rolling Stock	89,277
6.000 - Debt Service - Interest	759,450
7.000 - Depreciation	1,958,523
8.000 - Capital Outlay	700,000
9.990 - Reserve for Financing	<u>225,587</u>
Total Expenses	<u><u>\$ 17,376,805</u></u>

Revenues:

02200 - Intergovernmental	\$ 117,428
03300 - Charges for Services	16,537,000
04400 - Licenses and Permits	10,000
05500 - Fines and Forfeitures	5,000
06600 - Miscellaneous Revenues	21,100
07700 - Interest Earnings	<u>45,000</u>
Total Revenues	<u><u>\$ 16,735,528</u></u>

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

§ 3. Appropriations from Code No. 6000-9.990-001 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 2018-2019 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 2019, 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 2019. 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 of equipment or the purchase and/or rehabilitation of rolling stock. The latter shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

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

§ 7. This ordinance shall take effect July 1, 2018.

CITY OF WHITE PLAINS
FY 2018-2019 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>OFFICE OF THE MAYOR</u>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	M/C17	1
Administrative Aide	0761	M/C14	1
Executive Secretary to the Mayor	0816	M/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
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	M/C20	6
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
	Accounts Payable Supervisor	3621	15	1
	Senior Accountant	3620	14	1
	Accountant	3801	12	1
	Assistant Accountant	3902	11	1
	Senior Payroll Clerk	4017	10	1
	Secretary to the Commissioner of Finance	0864	MC/ 8	1
	Bookkeeper	4202	8	5
	Employee Benefits Clerk	4208	9	1
	Senior Account Clerk	4601	5	1
	S/T			<u>17</u>
<u>BUDGET</u>				
	Budget Director	0242	A	1
	Deputy Budget Director	0244	A	1
	Budget Analyst	0793	M/C12	1
	Budget Assistant	4014	10	1
	S/T			<u>4</u>
<u>INFORMATION TECHNOLOGY</u>				
	Chief Information Officer	0243	A	1
	Information Technology Manager	0753	M/C16	1
	PC Network Specialist	3622	14	4
	PC Network Technician	3805	12	1
	S/T			<u>7</u>
<u>PURCHASE</u>				
	Commissioner of Purchase	0250	A	1
	Assistant Buyer	4020	10	1
	Purchase Clerk	4205	8	1
	Senior Data Entry Operator/Verifier	4608	5	1
	S/T			<u>4</u>
<u>PLANNING</u>				
	Commissioner of Planning	0260	A	1
	Deputy Commissioner of Planning	0261	A	1
	Senior Planner	3309	17	1
	Planner I	3706	11	1
	Drafter II	4005	10	1
	Site Coordinator - WPETC	4004	10	1
	Office Assistant II	4503	6	1
	S/T			<u>7</u>

Department	Position	Job Code	Pay Grade	Auth #
<u>BUILDING</u>				
	Commissioner of Building	0270	A	1
	Deputy Commissioner of Building	0271	A	1
	Senior Architect Code Enforcement Spanish Speaking	3404	16	1
	Senior Engineer - Code Enforcement	3406	16	1
	Senior Code Enforcement Officer	3608	14	5
	Assistant Engineer Code Enforcement	3609	14	1
	Sr. Elevator Code Enforcement Officer	3610	14	1
	Sr. Electrical Code Enforcement Officer	3613	14	1
	Sr. Plumbing Code Enforcement Officer	3614	14	1
	Sr. Bldg/Housing Code Enforcement Officer	3624	14	2
	Housing Code Enforcement Officer	3807	12	2
	Elevator Code Enforcement Officer	3808	12	1
	Plumbing Code Enforcement Officer	3810	12	1
	Secretary to the Commissioner of Building	0867	M/C8	1
	Office Assistant I - Spanish Speaking	4702	4	1
	Office Assistant I	4802	3	2
	S/T			23
<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			4
<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			10

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PUBLIC WORKS - ENGINEERING</u>			
Associate Engineer (B.S.)	3312	17	1
Associate Mechanical Engineer (B.S.)	3311	17	1
Senior Engineer (B.S.)	3407	16	3
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Engineer II (B.S.)	3601	14	2
Construction Coordinator	3611	14	2
Design Coordinator	3625	14	1
Assistant Construction Coordinator	3917	11	2
Engineering Technician	4106	9	2
Contracts Clerk	4210	8	1
	S/T		<u>17</u>
<u>PUBLIC WORKS - BUILDING MAINTENANCE</u>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Plumber	4024	11	1
Carpenter	4023	10	1
Crew Leader	4115	9	2
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
Automotive Stock Clerk	4506	8	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>20</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
	Parks Maintenance Supervisor I	3916	11	2
	Street Light Installer	3904	11	1
	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	14	1
	Sanitation Leader	7001	39	1
	Sanitation Driver	7301	37	19
	Sanitation Worker	7601	35	40
		S/T		<u>62</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
	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>8</u>

Department	Position	Job Code	Pay Grade	Auth #
<u>PARKING DEPT. - TRAFFIC MAINTENANCE</u>				
	Traffic Signal Installer II	3709	13	1
	Traffic Signal Installer	3812	12	2
	Senior Traffic Sign Installer	4111	9	1
	Traffic Sign Installer	4214	8	2
	S/T			6
<u>PARKING DEPT. - LOTS/GARAGES</u>				
	Parking Ramp Attendant Supervisor	4200	12	2
	Senior Parking Ramp Attendant	4030	10	5
	Electrician	4131	10	1
	Collection Clerk	4050	9P	1
	Crew Leader	4065	9	4
	Parking Ramp Attendant	4070	8Q	15
	Skilled Laborer	4086	6	5
	Cashier	4709	4	6
	Semi-skilled Laborer	4095	4	2
	S/T			41
<u>PARKING DEPT. - ENFORCEMENT</u>				
	Supervisor of Enforcement - Parking	4064	15	1
	Senior Parking Enforcement Officer	4066	9	2
	Senior Parking Code Enforcement Officer	4068	9	1
	Parking Enforcement Officer	4411	7	19
	Parking/Code Enforcement Officer	4416	7	8
	Parking/Code Enforcement Officer-Spanish Spkg	4418	7	2
				33
<u>PARKING DEPT. -VIOLATIONS BUREAU</u>				
	Parking Violations Supervisor	4125	12	1
	Staff Assistant	4016	10	1
	Senior Clerk	4606	5	1
	Cashier	4709	4	2
	S/T			5
<u>PARKING DEPT. - CITY CENTER GARAGE</u>				
	Parking Ramp Attendant	4070	8Q	3
	Cashier	4709	4	1
	Account Clerk	4701	4	1
	S/T			5

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PUBLIC SAFETY - ADMINISTRATION</u>			
Commissioner of Public Safety	0300	A	1
Deputy Commissioner of Public Safety	0301	A	1
Physician	0303	A	1
Secretary to the Commissioner of Public Safety	0865	M/C 8	1
Secretary	4404	7	1
	S/T		<u>5</u>
<u>PUBLIC SAFETY -FIRE</u>			
Chief	1001	M/C4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	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
Departmental Secretary I	0838	8	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	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>RECREATION & PARKS</u>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Sec. 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
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>14</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>808</u></u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
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
Senior Library Clerk	4504	6	2
Library Clerk	4808	3	7
TOTAL LIBRARY FUND:			<u><u>36</u></u>

SELF INSURANCE FUND:

Insurance/Risk Manager	0745	M/C17	1
TOTAL SELF INSURANCE FUND:			<u><u>1</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	2
Water Maintenance Worker Grade I	4216	8	5
Water Maintenance Worker Grade II	4402	7	6
Skilled Laborer	4508	6	1
Senior Account Clerk	4601	5	1
TOTAL WATER FUND:			<u>29</u>
 GRAND TOTAL:			<u>881</u>

**AN ORDINANCE ADOPTING THE BUDGET FOR
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2018, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2019.**

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 2018 and terminating at midnight on the thirtieth day of June 2019, 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	\$ 10,562,377
6.200 - Interest Payments and Fiscal Charges	<u>3,831,631</u>
Total Expenditures	<u><u>\$ 14,394,008</u></u>

Revenues:

02273 - NYS Environmental Facilities Corporation	\$ 151,105
09910 - General Fund Contribution	12,538,793
09921 - Library Fund Contribution	<u>704,110</u>
Total Revenues	13,394,008
Appropriation of Fund Balance	<u>1,000,000</u>
Total Revenues and Appropriation of Fund Balance	<u><u>\$ 14,394,008</u></u>

§ 2. This ordinance shall take effect July 1, 2018.

AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS COMMISSION, INC. FOR FISCAL YEAR 2018-2019.

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, on October 2, 2017 the Common Council unanimously adopted an ordinance authorizing the Mayor to enter into a franchise agreement with Cablevision of Southern Westchester Inc. ("Cablevision"), formerly known as Cablevision Systems Corporation, for a non-exclusive cable television franchise; and

WHEREAS, the Cablevision cable franchise renewal agreement and the Verizon franchise agreement provide that Cablevision 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 Cablevision 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 from the City's Fiscal Year 2018-2019 cable franchise revenue an amount not to exceed \$500,000 to the White Plains Cable Television Access Commission, Inc. for the Fiscal Year 2018-2019. The General Fund shall be allocated for that fiscal year its budgeted amount in its entirety.

§2. This ordinance shall take effect July 1, 2018 and shall expire June 30, 2019.

AN ORDINANCE FIXING THE 2018-2019 SPECIAL ASSESSMENTS FOR THE WHITE PLAINS DOWNTOWN BUSINESS IMPROVEMENT DISTRICT, LEVYING AND CONFIRMING SAID SPECIAL ASSESSMENTS AND ORDERING THE ISSUANCE OF A WARRANT THEREOF.

WHEREAS, pursuant to Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 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 2018-2019 budget for the White Plains Downtown Business Improvement District adopted on April 2, 2018, the amount of the special assessments to be imposed on the properties in the White Plains Downtown Business Improvement District was set at \$700,000 for the 2018-2019 fiscal year; and

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

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

(B) (2) of the District Plan adopted by Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 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 assessments upon all of the taxable properties in the White Plains Downtown Business Improvement District, according to the assessment roll annexed hereto for the fiscal year, commencing on the first day of July, 2018 and terminating at midnight on the thirtieth day of June, 2019, and collected from the several owners and occupants thereof the sum of \$700,000.58 (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 2018-2019 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 5.675743 cents per square foot of commercial building area and \$17.108473 per linear foot of street frontage;

Category 2 - - 6.24336 cents per square foot of commercial building area and \$18.81932 per linear foot of street frontage in the premium area designated in the filed District Plan and \$17.108473 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 2018-2019 for the White Plains Downtown Business Improvement District, apportioned as provided above and extended on the assessment roll attached hereto, be and each of them are, in all respects confirmed, and a warrant shall be issued directing the Commissioner of Finance to collect the amount of said special assessments as provided by law and hold the same in an agency account on behalf of the White Plains Downtown Business Improvement District to be disbursed pursuant to Article 19-A of the General Municipal Law,

Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 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 2018-2019 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, 2019, 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. Total revenues, other financing sources and appropriation of fund balance equals the total of appropriations/expenditures and other financing used in governmental funds.

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

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

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

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

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 and to provide funds to implement water-related projects included in the City's Capital Improvement Program.

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

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

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

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

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

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

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

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

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

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

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 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 government bodies; to provide the local match for public or private grants; to meet unexpected small increases in service delivery costs. Reserve for Financing funds may only be appropriated by ordinance or resolution of the Council.

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
MTA	Municipal Transportation Authority
NY	New York State
NYSHIP	New York State Health Insurance Program
OSHA	Occupational Safety and Health Administration
OSPS	Orchard Street Pump Station
PERB	Public Employment Relations Board
PESH	New York Public Employees Safety and Health Bureau
RAR	Residential Assessment Ratio
SCAR	Small Claims Assessment Review
SCRIE	Senior Rent Increase Exemption
SEC	Security Exchange Commission
SWPPP	Stormwater Pollution Prevention Plan
TSLED	Traffic Safety Law Enforcement Division
WC	Westchester County
WP	White Plains

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