

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
CITY of White Plains
County of Westchester
For the Fiscal Year Ended 06/30/2018

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

CITY OF White Plains

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (CU) URBAN RENEWAL
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (MS) SELF INSURANCE
- (PN) PERMANENT
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	46,591,156	A200	39,729,784
Cash In Time Deposits	4,634,685	A201	7,000,630
Petty Cash	45,715	A210	45,615
TOTAL Cash	51,271,556		46,776,029
Taxes Receivable, Current	923,187	A250	733,889
County Taxes Receivable, Curr	576,241	A251	506,183
Taxes Receivable, Overdue	2,212,781	A260	2,153,406
County Taxes Receivable, Overdue	301,640	A261	264,011
City School Taxes Receivable	312,769	A290	250,306
Property Acquired For Taxes	266,948	A330	437,389
Allowance For Uncollectible Taxes	-266,948	A342	-437,389
TOTAL Taxes Receivable (net)	4,326,618		3,907,795
Accounts Receivable	1,263,526	A380	1,189,630
TOTAL Other Receivables (net)	1,263,526		1,189,630
Due From State And Federal Government	1,232,875	A410	1,319,518
TOTAL State And Federal Aid Receivables	1,232,875		1,319,518
Due From Other Funds	632,000	A391	3,730,000
TOTAL Due From Other Funds	632,000		3,730,000
Due From Other Governments	498,974	A440	376,302
TOTAL Due From Other Governments	498,974		376,302
Inventory Of Materials And Supplies	826,366	A445	859,004
TOTAL Inventories	826,366		859,004
Prepaid Expenses	46,139	A480	51,299
TOTAL Prepaid Expenses	46,139		51,299
Cash In Time Deposits Special Reserves	5,267,769	A231	5,311,025
TOTAL Restricted Assets	5,267,769		5,311,025
TOTAL Assets and Deferred Outflows of Resources	65,365,823		63,520,602

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	2,011,518	A600	2,456,089
TOTAL Accounts Payable	2,011,518		2,456,089
Accrued Liabilities	154,712	A601	234,414
TOTAL Accrued Liabilities	154,712		234,414
Other Liabilities	2,637,974	A688	1,652,092
TOTAL Other Liabilities	2,637,974		1,652,092
Due To Other Governments	24,647	A631	6,994
Due To Employees' Retirement System	4,142,525	A637	3,836,627
Due To City School Districts	1,564,942	A661	1,301,452
Due To County For Tax Levy	15,296,696	A663	15,311,091
TOTAL Due To Other Governments	21,028,810		20,456,164
TOTAL Liabilities	25,833,014		24,798,759
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,854,855	A691	2,747,805
Deferred Taxes	563,135	A694	455,128
TOTAL Deferred Inflows of Resources	3,417,990		3,202,933
TOTAL Deferred Inflows of Resources	3,417,990		3,202,933
Fund Balance			
Not in Spendable Form	1,995,502	A806	1,908,446
TOTAL Nonspendable Fund Balance	1,995,502		1,908,446
Reserve For Tax Stabilization	5,067,769	A880	5,111,025
Other Restricted Fund Balance	200,000	A899	200,000
TOTAL Restricted Fund Balance	5,267,769		5,311,025
Assigned Appropriated Fund Balance	12,300,000	A914	12,762,769
Assigned Unappropriated Fund Balance	7,111,878	A915	6,574,368
TOTAL Assigned Fund Balance	19,411,878		19,337,137
Unassigned Fund Balance	9,439,670	A917	8,962,302
TOTAL Unassigned Fund Balance	9,439,670		8,962,302
TOTAL Fund Balance	36,114,819		35,518,910
TOTAL Liabilities, Deferred Inflows And Fund Balance	65,365,823		63,520,602

CITY OF White Plains
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	49,966,342	A1001	51,841,635
TOTAL Real Property Taxes	49,966,342		51,841,635
Other Payments In Lieu of Taxes	3,105,561	A1081	1,934,389
Interest & Penalties On Real Prop Taxes	428,130	A1090	556,284
TOTAL Real Property Tax Items	3,533,691		2,490,673
Sales And Use Tax	49,310,346	A1110	50,076,681
Tax On Hotel Room Occupancy	1,156,220	A1113	1,202,423
Utilities Gross Receipts Tax	1,201,376	A1130	1,306,496
Franchises	1,026,760	A1170	1,026,944
TOTAL Non Property Tax Items	52,694,702		53,612,544
Tax Collector Fees	40,000	A1232	40,000
Comptroller Fees	5,200	A1240	4,000
Personnel Fees	17,850	A1260	41,550
Other General Departmental Income	1,060,962	A1289	1,055,075
Police Fees	2,050,132	A1520	2,298,646
Prisoner Charges	233,622	A1525	238,294
Fire Inspection Fees	179	A1540	2
Safety Inspection Fees	251,242	A1560	231,300
Vital Statistics Fees	130,032	A1603	123,783
Public Works Charges	200,732	A1710	183,774
Other Transportation Departmental Income	16,496,627	A1789	16,540,165
Park And Recreational Charges	1,313,399	A2001	1,296,383
Recreational Concessions	2,000	A2012	4,320
Special Recreational Facility Charges	75,058	A2025	89,926
Contributions, Private Agencies-Youth	744,716	A2070	789,628
Zoning Fees	141,187	A2110	261,322
Other Home & Community Services Income	51,955	A2189	51,000
TOTAL Departmental Income	22,814,893		23,249,168
Public Safety Services For Other Govts	17,499	A2260	3,600
Misc Revenue, Other Govts	92,330	A2389	90,988
TOTAL Intergovernmental Charges	109,829		94,588
Interest And Earnings	250,482	A2401	589,253
Rental of Real Property	1,902,944	A2410	1,936,745
TOTAL Use of Money And Property	2,153,426		2,525,998
Licenses, Other	34,022	A2545	41,711
Permits, Other	6,201,838	A2590	6,108,425
TOTAL Licenses And Permits	6,235,860		6,150,136
Fines And Forfeited Bail	8,177,026	A2610	8,240,855
TOTAL Fines And Forfeitures	8,177,026		8,240,855
Sales of Scrap & Excess Materials	22,794	A2650	22,757
Sales, Other	387,180	A2655	82,286
Insurance Recoveries	146,007	A2680	115,258
TOTAL Sale of Property And Compensation For Loss	555,981		220,301
Refunds of Prior Year's Expenditures	496,754	A2701	130,169
Gifts And Donations	73,068	A2705	171,614

CITY OF White Plains
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Proceeds of Seized & Unclaimed Property	18,330	A2715	21,615
Unclassified (specify)	358,545	A2770	873,924
TOTAL Miscellaneous Local Sources	946,697		1,197,322
St Aid, Revenue Sharing	5,463,256	A3001	5,463,256
St Aid, Mortgage Tax	1,739,253	A3005	1,998,859
St Aid, Other Public Safety	72,806	A3389	107,458
St Aid, Mental Health	44,455	A3490	37,519
St Aid, Consolidated Highway Aid	163,203	A3501	268,005
St Aid, Other Transportation	28,050	A3589	28,050
St Aid, Youth Programs	29,000	A3820	29,000
TOTAL State Aid	7,540,023		7,932,147
Federal Aid - Other	63,070	A4089	42,292
Fed Aid, Programs For Aging	53,523	A4772	60,043
TOTAL Federal Aid	116,593		102,335
TOTAL Revenues	154,845,063		157,657,702
Interfund Transfers	29,961	A5031	
TOTAL Interfund Transfers	29,961		0
TOTAL Other Sources	29,961		0
TOTAL Detail Revenues And Other Sources	154,875,024		157,657,702

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	221,326	A10101	221,326
Legislative Board, Contr Expend	65,248	A10104	60,002
Legislative Board, Empl Bnfts	121,885	A10108	130,746
TOTAL Legislative Board	408,459		412,074
Municipal Court, Contr Expend	16,784	A11104	15,916
Municipal Court, Empl Bnfts	1,675	A11108	2,015
TOTAL Municipal Court	18,459		17,931
Traffic Viol Bureau, Pers Serv	2,374,486	A11301	2,402,776
Traffic Viol Bureau, Equip & Cap Outlay	1,276	A11302	369
Traffic Viol Bureau, Contr Expend	571,990	A11304	520,833
Traffic Viol Bureau, Empl Bnfts	1,079,336	A11308	1,132,130
TOTAL Traffic Viol Bureau	4,027,088		4,056,108
Mayor, Pers Serv	522,916	A12101	500,724
Mayor, Contr Expend	109,703	A12104	47,130
Mayor, Empl Bnfts	237,304	A12108	227,462
TOTAL Mayor	869,923		775,316
Dir of Finance, Pers Serv	1,311,965	A13101	1,406,863
Dir of Finance, Equip & Cap Outlay	20,828	A13102	5,167
Dir of Finance, Contr Expend	8,308,528	A13104	9,451,364
Dir of Finance, Empl Bnfts	10,039,122	A13108	11,190,415
TOTAL Dir of Finance	19,680,443		22,053,809
Budget, Pers Serv	300,391	A13401	222,129
Budget, Equip & Cap Outlay	1,199	A13402	1,485
Budget, Contr Expend	8,587	A13404	8,281
Budget, Empl Bnfts	63,136	A13408	47,076
TOTAL Budget	373,313		278,971
Purchasing, Pers Serv	427,578	A13451	344,254
Purchasing, Equip & Cap Outlay		A13452	1,072
Purchasing, Contr Expend	11,612	A13454	6,105
Purchasing, Empl Bnfts	173,784	A13458	154,670
TOTAL Purchasing	612,974		506,101
Assessment, Pers Serv	420,580	A13551	453,477
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	21,838	A13554	21,545
Assessment, Empl Bnfts	175,410	A13558	192,385
TOTAL Assessment	617,828		667,407
Clerk,pers Serv	388,761	A14101	364,729
Clerk,contr Expend	96,308	A14104	103,216
Clerk,empl Bnfts	205,838	A14108	191,880
TOTAL Clerk	690,907		659,825
Law, Pers Serv	1,129,070	A14201	984,206
Law, Equip & Cap Outlay	2,303	A14202	
Law, Contr Expend	422,901	A14204	276,107
Law, Empl Bnfts	394,835	A14208	390,776
TOTAL Law	1,949,109		1,651,089
Personnel, Pers Serv	527,316	A14301	542,549

CITY OF White Plains
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Personnel, equip & Cap Outlay	4,047	A14302	
Personnel, Contr Expend	41,944	A14304	35,321
Personnel, Empl Bnfts	213,977	A14308	226,524
TOTAL Personnel	787,284		804,394
Engineer, Pers Serv	1,777,486	A14401	1,773,816
Engineer, Equip & Cap Outlay		A14402	
Engineer, Contr Expend	27,521	A14404	28,072
Engineer, Empl Bnfts	805,593	A14408	836,677
TOTAL Engineer	2,610,600		2,638,565
Elections, Pers Serv	1,563	A14501	1,759
TOTAL Elections	1,563		1,759
Public Works Admin, Pers Serv	1,043,079	A14901	1,056,668
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	55,232	A14904	67,844
Public Works Admin, Empl Bnfts	385,771	A14908	405,180
TOTAL Public Works Admin	1,484,082		1,529,692
Buildings, Pers Serv	1,247,319	A16201	1,240,474
Buildings, Equip & Cap Outlay	6,073	A16202	
Buildings, Contr Expend	1,611,869	A16204	1,844,231
Buildings, Empl Bnfts	576,485	A16208	577,201
TOTAL Buildings	3,441,746		3,661,906
Central Garage, Pers Serv	1,408,149	A16401	1,379,379
Central Garage, Equip & Cap Outlay	17,432	A16402	
Central Garage, Contr Expend	127,660	A16404	106,824
Central Garage, Empl Bnfts	692,470	A16408	682,624
TOTAL Central Garage	2,245,711		2,168,827
Other General Government, Pers Serv	648,608	A19891	676,083
Other Gen Govt Support, Equip & Cap Outlay	24,638	A19892	43,335
Other Gen Govt Support, Contr Expend	477,879	A19894	480,637
Other Gen Govt Support, Empl Bnfts	245,555	A19898	265,685
TOTAL Other Gen Govt Support	1,396,680		1,465,740
TOTAL General Government Support	41,216,169		43,349,514
Public Safety Admin, Pers Serv	697,233	A30101	706,471
Public Safety Admin, Contr Expend	746,082	A30104	777,411
Public Safety Admin, Empl Bnfts	236,646	A30108	242,080
TOTAL Public Safety Admin	1,679,961		1,725,962
Police, Pers Serv	24,002,440	A31201	24,230,620
Police, Equip & Cap Outlay	150,786	A31202	95,623
Police, Contr Expend	714,840	A31204	690,222
Police, Empl Bnfts	11,437,716	A31208	11,722,063
TOTAL Police	36,305,782		36,738,528
Traffic Control, Pers Serv	698,642	A33101	745,301
Traffic Control, Equip & Cap Outlay	7,890	A33102	
Traffic Control, Contr Expen	243,363	A33104	365,401
Traffic Control, Empl Bnfts	333,536	A33108	269,331
TOTAL Traffic Control	1,283,431		1,380,033

CITY OF White Plains
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire, Pers Serv	16,861,488	A34101	17,010,325
Fire, Equip & Cap Outlay	47,490	A34102	1,100
Fire, Contr Expend	302,356	A34104	300,737
Fire, Empl Bnfts	8,545,079	A34108	8,811,977
TOTAL Fire	25,756,413		26,124,139
Safety Inspection, Pers Serv	1,964,369	A36201	1,933,608
Safety Inspection, Equip & Cap Outlay	18,949	A36202	4,358
Safety Inspection, Contr Expend	55,407	A36204	64,008
Safety Inspection, Empl Bnfts	844,552	A36208	875,113
TOTAL Safety Inspection	2,883,277		2,877,087
TOTAL Public Safety	67,908,864		68,845,749
Maint of Streets, Pers Serv	3,787,351	A51101	3,745,576
Maint of Streets, Equip & Cap Outlay	23,761	A51102	
Maint of Streets, Contr Expend	2,863,967	A51104	2,289,930
Maint of Streets, Empl Bnfts	1,915,933	A51108	2,002,501
TOTAL Maint of Streets	8,591,012		8,038,007
Garage, Pers Serv	1,008,771	A51321	749,159
Garage, Contr Expend	1,188,208	A51324	1,179,427
Garage, Empl Bnfts	510,840	A51328	384,758
TOTAL Garage	2,707,819		2,313,344
Snow Removal, Pers Serv	327,020	A51421	425,000
Snow Removal, Equip & Cap Outlay		A51422	
Snow Removal, Contr Expend	724,255	A51424	849,518
Snow Removal, Empl Bnfts	90,476	A51428	98,019
TOTAL Snow Removal	1,141,751		1,372,537
Off-Street Parking, Contr Expend	231,161	A56504	239,667
TOTAL Off-Street Parking	231,161		239,667
Other Transportation, Pers Serv	2,291,080	A56801	2,209,256
Other Transportation, Equip & Cap Outlay	78,270	A56802	29,631
Other Transportation, Contr Expend	908,863	A56804	1,033,292
Other Transportation, Empl Bnfts	1,099,669	A56808	1,053,473
TOTAL Other Transportation	4,377,882		4,325,652
TOTAL Transportation	17,049,625		16,289,207
Recreation Admini, Pers Serv	1,832,222	A70201	1,879,564
Recreation Admini, Equip & Cap Outlay	26,267	A70202	12,891
Recreation Admini, Contr Expend	1,246,655	A70204	1,191,864
Recreation Admini, Empl Bnfts	567,227	A70208	608,160
TOTAL Recreation Admini	3,672,371		3,692,479
Parks, Pers Serv	904,861	A71101	936,876
Parks, Equip & Cap Outlay	10,609	A71102	
Parks, Contr Expend	434,228	A71104	581,586
Parks, Empl Bnfts	449,143	A71108	453,923
TOTAL Parks	1,798,841		1,972,385
Youth Prog, Pers Serv	1,942,781	A73101	1,957,412
Youth Prog, Equip & Cap Outlay	10,698	A73102	3,211
Youth Prog, Contr Expend	185,012	A73104	174,958

CITY OF White Plains
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Youth Prog, Empl Bnfts	628,981	A73108	640,847
TOTAL Youth Prog	2,767,472		2,776,428
TOTAL Culture And Recreation	8,238,684		8,441,292
Zoning, Pers Serv	65,575	A80101	71,966
Zoning, Contr Expend	610	A80104	700
Zoning, Empl Bnfts	41,517	A80108	45,360
TOTAL Zoning	107,702		118,026
Planning, Pers Serv	667,203	A80201	721,744
Planning, Equip & Cap Outlay	636	A80202	900
Planning, Contr Expend	82,676	A80204	79,136
Planning, Empl Bnfts	241,281	A80208	266,737
TOTAL Planning	991,796		1,068,517
Sanitary Sewers, Pers Serv	67,720	A81201	27,471
Sanitary Sewers, Contr Expend	18,330	A81204	29,290
Sanitary Sewers, Empl Bnfts	42,458	A81208	21,142
TOTAL Sanitary Sewers	128,508		77,903
Refuse & Garbage, Pers Serv	4,046,143	A81601	4,101,350
Refuse & Garbage, Contr Expend	1,185,999	A81604	1,475,444
Refuse & Garbage, Empl Bnfts	2,128,283	A81608	2,232,344
TOTAL Refuse & Garbage	7,360,425		7,809,138
Misc Home & Comm Serv, Pers Serv	9,125	A89891	9,500
Misc Home & Comm Serv, Empl Bnfts	962	A89898	1,003
TOTAL Misc Home & Comm Serv	10,087		10,503
TOTAL Home And Community Services	8,598,518		9,084,087
TOTAL Expenditures	143,011,860		146,009,849
Transfers, Other Funds	10,941,558	A99019	12,193,762
Transfers, Capital Projects Fund	238,000	A99509	50,000
TOTAL Operating Transfers	11,179,558		12,243,762
TOTAL Other Uses	11,179,558		12,243,762
TOTAL Detail Expenditures And Other Uses	154,191,418		158,253,611

CITY OF White Plains
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	35,431,213	A8021	36,114,819
Restated Fund Balance - Beg of Year	35,431,213	A8022	36,114,819
ADD - REVENUES AND OTHER SOURCES	154,875,024		157,657,702
DEDUCT - EXPENDITURES AND OTHER USES	154,191,418		158,253,611
Fund Balance - End of Year	36,114,819	A8029	35,518,910

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	57,822,321	A1049N	59,822,743
Est Rev - Real Property Tax Items	4,352,133	A1099N	4,397,328
Est Rev - Non Property Tax Items	46,723,652	A1199N	46,608,882
Est Rev - Departmental Income	22,780,095	A1299N	23,588,311
Est Rev - Intergovernmental Charges	43,600	A2399N	43,600
Est Rev - Use of Money And Property	2,082,415	A2499N	2,549,472
Est Rev - Licenses And Permits	6,211,170	A2599N	6,070,770
Est Rev - Fines And Forfeitures	8,760,600	A2649N	8,880,900
Est Rev - Sale of Prop And Comp For Loss	283,100	A2699N	301,750
Est Rev - Miscellaneous Local Sources	990,981	A2799N	986,025
Est Rev - State Aid	7,666,713	A3099N	7,879,112
Est Rev - Federal Aid	124,700	A4099N	154,780
TOTAL Estimated Revenues	157,841,480		161,283,673
Appropriated Fund Balance	12,300,000	A599N	12,762,769
TOTAL Estimated Other Sources	12,300,000		12,762,769
TOTAL Estimated Revenues And Other Sources	170,141,480		174,046,442

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	45,105,447	A1999N	45,540,237
App - Public Safety	77,577,067	A3999N	78,516,118
App - Transportation	9,916,828	A5999N	9,850,228
App - Culture And Recreation	8,721,152	A7999N	8,674,796
App - Home And Community Services	9,095,565	A8999N	9,013,837
TOTAL Appropriations	150,416,059		151,595,216
App - Interfund Transfer	19,725,421	A9999N	22,451,226
TOTAL Other Uses	19,725,421		22,451,226
TOTAL Appropriations And Other Uses	170,141,480		174,046,442

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,754,479	CD200	1,865,162
Cash In Time Deposits	47,251	CD201	
TOTAL Cash	1,801,730		1,865,162
Due From State And Federal Government	17,428	CD410	53,937
TOTAL State And Federal Aid Receivables	17,428		53,937
Due From Other Governments	4,582	CD440	29,137
TOTAL Due From Other Governments	4,582		29,137
TOTAL Assets and Deferred Outflows of Resources	1,823,740		1,948,236

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	15,262	CD600	41,220
TOTAL Accounts Payable	15,262		41,220
Accrued Liabilities	691	CD601	1,286
TOTAL Accrued Liabilities	691		1,286
Due To Other Funds	15,000	CD630	15,000
TOTAL Due To Other Funds	15,000		15,000
TOTAL Liabilities	30,953		57,506
Fund Balance			
Other Restricted Fund Balance	1,792,787	CD899	1,890,730
TOTAL Restricted Fund Balance	1,792,787		1,890,730
TOTAL Fund Balance	1,792,787		1,890,730
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,823,740		1,948,236

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Community Development Income	463,254	CD2170	465,172
TOTAL Departmental Income	463,254		465,172
Interest And Earnings	57	CD2401	
TOTAL Use of Money And Property	57		0
Unclassified (specify)	470	CD2770	
TOTAL Miscellaneous Local Sources	470		0
TOTAL Revenues	463,781		465,172
TOTAL Detail Revenues And Other Sources	463,781		465,172

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Rehab Loans & Grant, Contr Expend	207,197	CD86684	367,229
TOTAL Rehab Loans & Grant	207,197		367,229
TOTAL Home And Community Services	207,197		367,229
TOTAL Expenditures	207,197		367,229
TOTAL Detail Expenditures And Other Uses	207,197		367,229

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,536,203	CD8021	1,792,787
Restated Fund Balance - Beg of Year	1,536,203	CD8022	1,792,787
ADD - REVENUES AND OTHER SOURCES	463,781		465,172
DEDUCT - EXPENDITURES AND OTHER USES	207,197		367,229
Fund Balance - End of Year	1,792,787	CD8029	1,890,730

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	310,714	CM200	536,618
Cash In Time Deposits	485,246	CM201	538,798
TOTAL Cash	795,960		1,075,416
Accounts Receivable	135,475	CM380	72,815
TOTAL Other Receivables (net)	135,475		72,815
Due From Other Governments	1,041,108	CM440	439,462
TOTAL Due From Other Governments	1,041,108		439,462
Cash Special Reserves	1,002,344	CM230	935,229
TOTAL Restricted Assets	1,002,344		935,229
TOTAL Assets and Deferred Outflows of Resources	2,974,887		2,522,922

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	218,060	CM600	230,432
TOTAL Accounts Payable	218,060		230,432
Accrued Liabilities	224,762	CM601	225,192
TOTAL Accrued Liabilities	224,762		225,192
Other Liabilities	369,990	CM688	262,177
TOTAL Other Liabilities	369,990		262,177
Due To Other Funds	617,000	CM630	290,000
TOTAL Due To Other Funds	617,000		290,000
Due To Employees' Retirement System	50,873	CM637	58,006
TOTAL Due To Other Governments	50,873		58,006
TOTAL Liabilities	1,480,685		1,065,807
Fund Balance			
Other Restricted Fund Balance	1,002,344	CM899	935,229
TOTAL Restricted Fund Balance	1,002,344		935,229
Assigned Appropriated Fund Balance	491,858	CM914	521,886
TOTAL Assigned Fund Balance	491,858		521,886
TOTAL Fund Balance	1,494,202		1,457,115
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,974,887		2,522,922

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other General Dept Income	1,218,825	CM1289	1,251,434
Other Public Safety Income	295,931	CM1589	473,472
Other Economic Assist, & Opport Income	6,395,408	CM1989	5,963,920
TOTAL Departmental Income	7,910,164		7,688,826
Interest And Earnings	2,974	CM2401	8,923
TOTAL Use of Money And Property	2,974		8,923
TOTAL Revenues	7,913,138		7,697,749
TOTAL Detail Revenues And Other Sources	7,913,138		7,697,749

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Public Safety-Pers Serv	64,887	CM39891	33,534
Other Public Safety, Equip & Cap Outlay	182,108	CM39892	391,604
Other Public Safety-Contr Expend	66,792	CM39894	78,507
TOTAL Other Public Safety-Contr Expend	313,787		503,645
TOTAL Public Safety	313,787		503,645
Other Economic And Development-Pers Serv	1,424,732	CM69891	1,370,147
Other Econ & Development-Equip & Cap Outla	41,285	CM69892	30,830
Other Economic And Development-Contr Expen	4,178,359	CM69894	4,108,850
TOTAL Other Economic And Development-Contr Expen	5,644,376		5,509,827
TOTAL Economic Assistance And Opportunity	5,644,376		5,509,827
Other Home And Community Service-Pers Serv	765,345	CM89891	1,202,950
Other Home And Community Service-Contr Exp	697,292	CM89894	518,414
TOTAL Other Home And Community Service-Contr Exp	1,462,637		1,721,364
TOTAL Home And Community Services	1,462,637		1,721,364
TOTAL Expenditures	7,420,800		7,734,836
TOTAL Detail Expenditures And Other Uses	7,420,800		7,734,836

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,001,864	CM8021	1,494,202
Restated Fund Balance - Beg of Year	1,001,864	CM8022	1,494,202
ADD - REVENUES AND OTHER SOURCES	7,913,138		7,697,749
DEDUCT - EXPENDITURES AND OTHER USES	7,420,800		7,734,836
Fund Balance - End of Year	1,494,202	CM8029	1,457,115

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(CU) URBAN RENEWAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	279,454	CU200	371,388
TOTAL Cash	279,454		371,388
TOTAL Assets and Deferred Outflows of Resources	279,454		371,388

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(CU) URBAN RENEWAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,161	CU600	6,480
TOTAL Accounts Payable	9,161		6,480
Accrued Liabilities	33,252	CU601	39,286
TOTAL Accrued Liabilities	33,252		39,286
TOTAL Liabilities	42,413		45,766
Fund Balance			
Assigned Unappropriated Fund Balance	237,041	CU915	325,622
TOTAL Assigned Fund Balance	237,041		325,622
TOTAL Fund Balance	237,041		325,622
TOTAL Liabilities, Deferred Inflows And Fund Balance	279,454		371,388

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(CU) URBAN RENEWAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Economic Assist & Opportunity Income	427,604	CU1989	469,587
TOTAL Departmental Income	427,604		469,587
TOTAL Revenues	427,604		469,587
TOTAL Detail Revenues And Other Sources	427,604		469,587

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(CU) URBAN RENEWAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration-Personal Services	248,260	CU17101	240,618
Administration-Empl Ben	99,286	CU17108	107,115
TOTAL Administration-Empl Ben	347,546		347,733
TOTAL General Government Support	347,546		347,733
Public Works Fac Site, Contr Expend	27,873	CU86624	33,273
TOTAL Public Works Fac Site	27,873		33,273
TOTAL Home And Community Services	27,873		33,273
TOTAL Expenditures	375,419		381,006
TOTAL Detail Expenditures And Other Uses	375,419		381,006

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(CU) URBAN RENEWAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	184,856	CU8021	237,041
Restated Fund Balance - Beg of Year	184,856	CU8022	237,041
ADD - REVENUES AND OTHER SOURCES	427,604		469,587
DEDUCT - EXPENDITURES AND OTHER USES	375,419		381,006
Fund Balance - End of Year	237,041	CU8029	325,622

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2017	EdpCode	2018
Assets			
Cash	5,927,205	ES200	6,971,778
TOTAL Cash	5,927,205		6,971,778
Sewer Rents Receivable	1,106,858	ES360	1,213,435
TOTAL Other Receivables (net)	1,106,858		1,213,435
Machinery And Equipment	847,910	ES104	911,302
Construction Work In Progress	222,055	ES105	
Infrastructure	29,696,341	ES106	30,190,390
Accum Depr, Machinery & Equip	-234,696	ES114	-312,421
Accum Deprec, Infrastructure	-23,135,904	ES116	-23,883,336
TOTAL Fixed Assets (net)	7,395,706		6,905,935
Deferred Outflow of Resources	14,498	ES495	92,605
Deferred Outflows of Resources - Pensions	103,945	ES496	139,104
TOTAL Deferred Outflows of Resources	118,443		231,709
TOTAL Assets and Deferred Outflows of Resources	14,548,212		15,322,857

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	84,262	ES600	44,538
TOTAL Accounts Payable	84,262		44,538
Accrued Interest Payable	19,171	ES651	17,977
TOTAL Accrued Liabilities	19,171		17,977
Deferred Loss On Advanced Refunding	34,322	ES609	27,656
TOTAL Retained Percentages	34,322		27,656
Customers' Deposits	502	ES615	543
TOTAL Other Deposits	502		543
Net Pension Liability -Proportionate Share	127,755	ES638	44,158
Total OPEB Liability	1,089,000	ES683	4,014,888
Compensated Absences	15,239	ES687	8,406
TOTAL Other Liabilities	1,231,994		4,067,452
Due To Employees' Retirement System	20,254	ES637	17,101
TOTAL Due To Other Governments	20,254		17,101
Bonds Payable	2,072,337	ES628	1,921,035
TOTAL Bond And Long Term Liabilities	2,072,337		1,921,035
TOTAL Liabilities	3,462,842		6,096,302
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	21,391	ES697	141,083
TOTAL Deferred Inflows of Resources	21,391		141,083
TOTAL Deferred Inflows of Resources	21,391		141,083
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	5,303,545	ES920	4,969,427
Net Assets-Unrestricted (deficit)	5,760,434	ES924	4,116,045
TOTAL Net Position	11,063,979		9,085,472
TOTAL Fund Balance	11,063,979		9,085,472
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,548,212		15,322,857

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sewer Rents	2,519,694	ES2120	2,813,978
TOTAL Charges For Services Within Locality	2,519,694		2,813,978
Interest And Earnings	4,361	ES2401	12,071
TOTAL Use of Money And Property	4,361		12,071
Unclassified (specify)	68,865	ES2770	268,337
TOTAL Other	68,865		268,337
TOTAL Revenues	2,592,920		3,094,386
TOTAL Operating Revenue	2,592,920		3,094,386

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Sanitary Sewers, Pers Serv	488,545	ES81201	470,512
TOTAL Sanitary Sewers	488,545		470,512
TOTAL Personal Services	488,545		470,512
Depreciation	765,685	ES19944	825,157
TOTAL Depreciation	765,685		825,157
Sanitary Sewers, Contr Expend	304,438	ES81204	560,763
TOTAL Sanitary Sewers	304,438		560,763
TOTAL Contractual Expenses	1,070,123		1,385,920
Sanitary Sewers, Empl Bnfts	475,600	ES81208	510,847
TOTAL Sanitary Sewers	475,600		510,847
TOTAL Employee Benefits	475,600		510,847
Debt Interest, Serial Bonds	53,019	ES97107	58,476
TOTAL Interest Expense	53,019		58,476
TOTAL Expenses	2,087,287		2,425,755
TOTAL Operating Expenses	2,087,287		2,425,755

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	10,558,346	ES8021	11,063,979
Prior Period Adj -Increase In Net Position		ES8012	-2,647,138
Restated Net Position - Beg of Year	10,558,346	ES8022	8,416,841
ADD - REVENUES AND OTHER SOURCES	2,592,920		3,094,386
DEDUCT - EXPENDITURES AND OTHER USES	2,087,287		2,425,755
Net Position - End of Year	11,063,979	ES8029	9,085,472

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(ES) ENTERPRISE SEWER

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	2,687,478	ES7111	2,707,401
Cash Payments Contr Exp	-661,204	ES7112	-600,447
Cash Payments Pers Svcs & Bnfts	-822,514	ES7113	-792,080
Other Operating Rev	68,865	ES7114	268,337
TOTAL Cash Flows From Operating Activities	1,272,625		1,583,211
Proceeds of Debt (capital)	505,000	ES7131	
Principal Payments Debt (capital)	-136,505	ES7132	-151,302
Interest Expense (capital)	-53,414	ES7133	-64,021
Proceeds From Sale of Assets	-665,834	ES7138	-335,386
TOTAL Cash Flows From Capital And Related Financing Activities	-350,753		-550,709
Interest Income	4,361	ES7153	12,071
TOTAL Cash Flows From Investing Activities	4,361		12,071
Net Inc(dec) In Cash&cash Equiv	926,233	ES7161	1,044,573
Cash&cash Equiv Beg of Year	5,000,972	ES7171	5,927,205
	5,927,205		6,971,778
Operating Income (loss)	554,291	ES7181	715,036
Depreciation	765,685	ES7182	825,157
Inc/dec In Assets-Other Than Cash	85,265	ES7183	-106,577
Inc/dec In Liabilities Other Than Cash	-132,616	ES7184	149,595
TOTAL Reconciliation of Operating Income To Cash	1,272,625		1,583,211

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2017	EdpCode	2018
Assets			
Cash	8,941,762	EW200	9,739,707
TOTAL Cash	8,941,762		9,739,707
Accounts Receivable	6,340,616	EW380	6,884,271
TOTAL Other Receivables (net)	6,340,616		6,884,271
Land	712,806	EW101	712,806
Buildings	6,808,236	EW102	6,808,236
Machinery And Equipment	1,932,178	EW104	2,211,765
Construction Work In Progress	3,674,076	EW105	5,954,782
Infrastructure	59,380,839	EW106	59,880,839
Accum Deprec, Buildings	-2,971,299	EW112	-3,132,333
Accum Depr, Machinery & Equip	-1,463,561	EW114	-1,563,591
Accum Deprec, Infrastructure	-20,077,423	EW116	-21,300,058
TOTAL Fixed Assets (net)	47,995,852		49,572,446
Deferred Outflow of Resources	189,695	EW495	367,385
Deferred Outflows of Resources - Pensions	511,897	EW496	694,454
TOTAL Deferred Outflows of Resources	701,592		1,061,839
TOTAL Assets and Deferred Outflows of Resources	63,979,822		67,258,263

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	2,676,322	EW600	3,651,555
TOTAL Accounts Payable	2,676,322		3,651,555
Accrued Liabilities	2,663	EW601	
Accrued Interest Payable	278,645	EW651	265,281
TOTAL Accrued Liabilities	281,308		265,281
Deferred Loss On Advanced Refunding	482,094	EW609	422,951
TOTAL Retained Percentages	482,094		422,951
Customers' Deposits	49,691	EW615	32,715
TOTAL Other Deposits	49,691		32,715
Net Pension Liability -Proportionate Share	638,776	EW638	220,792
Total OPEB Liability	3,682,000	EW683	10,033,480
Compensated Absences	83,905	EW687	96,702
TOTAL Other Liabilities	4,404,681		10,350,974
Due To Employees' Retirement System	93,442	EW637	84,444
TOTAL Due To Other Governments	93,442		84,444
Bonds Payable	26,870,976	EW628	25,284,816
TOTAL Bond And Long Term Liabilities	26,870,976		25,284,816
TOTAL Liabilities	34,858,514		40,092,736
Deferred Inflows of Resources			
Deferred Inflows of Resources - Pensions	106,957	EW697	705,414
TOTAL Deferred Inflows of Resources	106,957		705,414
TOTAL Deferred Inflows of Resources	106,957		705,414
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	22,143,134	EW920	24,996,734
Net Assets-Unrestricted (deficit)	6,871,217	EW924	1,463,379
TOTAL Net Position	29,014,351		26,460,113
TOTAL Fund Balance	29,014,351		26,460,113
TOTAL Liabilities, Deferred Inflows And Fund Balance	63,979,822		67,258,263

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Metered Water Sales	15,221,485	EW2140	16,961,461
TOTAL Charges For Services Within Locality	15,221,485		16,961,461
Interest And Earnings	43,788	EW2401	96,914
TOTAL Use of Money And Property	43,788		96,914
Grants From Local Governments	102,166	EW2706	75,540
Unclassified (specify)	49,956	EW2770	76,109
TOTAL Other	152,122		151,649
St Aid - Other Home And Community Service	300,000	EW3989	300,000
TOTAL State Aid	300,000		300,000
TOTAL Revenues	15,717,395		17,510,024
TOTAL Operating Revenue	15,717,395		17,510,024

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Water Administration-Pers Serv	725,010	EW83101	708,959
TOTAL Water Administration-Pers Serv	725,010		708,959
Source Supply Pwr & Pump, Pers Serv	529,037	EW83201	546,276
TOTAL Source Supply Pwr & Pump	529,037		546,276
Transportation And Distribution-Pers Serv	1,103,634	EW83401	1,021,122
TOTAL Transportation And Distribution-Pers Serv	1,103,634		1,021,122
TOTAL Personal Services	2,357,681		2,276,357
Depreciation	1,125,325	EW19944	1,483,699
TOTAL Depreciation	1,125,325		1,483,699
Water Administration-Contr Expend	951,051	EW83104	1,019,043
TOTAL Water Administration-Contr Expend	951,051		1,019,043
Source Supply Pwr & Pump Contr Expend	6,888,657	EW83204	6,773,899
TOTAL Source Supply Pwr & Pump Contr Expend	6,888,657		6,773,899
Transportation And Distribution-Contr Expe	172,714	EW83404	345,061
TOTAL Transportation And Distribution-Contr Expe	172,714		345,061
TOTAL Contractual Expenses	9,137,747		9,621,702
Water Administration-Empl Bnfts	1,020,744	EW83108	1,001,142
TOTAL Water Administration-Empl Bnfts	1,020,744		1,001,142
Source Supply Pwr & Pump Empl Bnfts	240,581	EW83208	257,039
TOTAL Source Supply Pwr & Pump Empl Bnfts	240,581		257,039
Transportation And Distribution-Empl Bnfts	557,447	EW83408	489,846
TOTAL Transportation And Distribution-Empl Bnfts	557,447		489,846
TOTAL Employee Benefits	1,818,772		1,748,027
Debt Interest, Serial Bonds	781,203	EW97107	757,904
TOTAL Interest Expense	781,203		757,904
TOTAL Expenses	14,095,403		14,403,990
TOTAL Operating Expenses	14,095,403		14,403,990

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	27,392,359	EW8021	29,014,351
Prior Period Adj -Increase In Net Position		EW8012	-5,660,272
Restated Net Position - Beg of Year	27,392,359	EW8022	23,354,079
ADD - REVENUES AND OTHER SOURCES	15,717,395		17,510,024
DEDUCT - EXPENDITURES AND OTHER USES	14,095,403		14,403,990
Net Position - End of Year	29,014,351	EW8029	26,460,113

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(EW) ENTERPRISE WATER

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	15,622,632	EW7111	16,417,806
Cash Payments Contr Exp	-9,705,711	EW7112	-7,179,748
Cash Payments Pers Svcs & Bnfts	-3,730,539	EW7113	-3,535,100
Other Operating Rev	452,122	EW7114	451,649
TOTAL Cash Flows From Operating Activities	2,638,504		6,154,607
Proceeds of Debt (capital)	1,455,635	EW7131	
Principal Payments Debt (capital)	-1,962,122	EW7132	-1,586,160
Interest Expense (capital)	-781,098	EW7133	-807,123
Proceeds From Sale of Assets	-5,162,400	EW7138	-3,060,293
TOTAL Cash Flows From Capital And Related Financing Activities	-6,449,985		-5,453,576
Interest Income	43,788	EW7153	96,914
TOTAL Cash Flows From Investing Activities	43,788		96,914
Net Inc(dec) In Cash&cash Equiv	-3,767,693	EW7161	797,945
Cash&cash Equiv Beg of Year	12,709,455	EW7171	8,941,762
	8,941,762		9,739,707
Operating Income (loss)	2,359,407	EW7181	3,767,024
Depreciation	1,125,325	EW7182	1,483,699
Inc/dec In Assets-Other Than Cash	-846,228	EW7183	-543,655
Inc/dec In Liabilities Other Than Cash		EW7184	1,447,539
TOTAL Reconciliation of Operating Income To Cash	2,638,504		6,154,607

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	6,163,075	H200	634
TOTAL Cash	6,163,075		634
Due From Other Governments		H440	17,500
TOTAL Due From Other Governments	0		17,500
TOTAL Assets and Deferred Outflows of Resources	6,163,075		18,134

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,194,035	H600	776,235
TOTAL Accounts Payable	1,194,035		776,235
Due To Other Funds		H630	3,425,000
TOTAL Due To Other Funds	0		3,425,000
TOTAL Liabilities	1,194,035		4,201,235
Fund Balance			
Other Restricted Fund Balance	4,969,040	H899	-4,183,101
TOTAL Restricted Fund Balance	4,969,040		-4,183,101
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	0		0
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	4,969,040		-4,183,101
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,163,075		18,134

s/b under
H917

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Unclassified (specify)	1,143,974	H2770	50,000
TOTAL Miscellaneous Local Sources	1,143,974		50,000
St Aid, Other	135,000	H3297	858,362
St Aid, Consolidated Highway Aid	700,000	H3501	715,000
TOTAL State Aid	835,000		1,573,362
TOTAL Revenues	1,978,974		1,623,362
Interfund Transfers	238,000	H5031	50,000
TOTAL Interfund Transfers	238,000		50,000
Serial Bonds	13,001,550	H5710	
Other Debt		H5789	3,217,627
TOTAL Proceeds of Obligations	13,001,550		3,217,627
TOTAL Other Sources	13,239,550		3,267,627
TOTAL Detail Revenues And Other Sources	15,218,524		4,890,989

CITY OF White Plains
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
General Govt, Equip & Cap Outlay	7,015,471	H19972	7,019,023
TOTAL General Govt	7,015,471		7,019,023
TOTAL General Government Support	7,015,471		7,019,023
Fire, Equip & Cap Outlay	385,616	H34102	553,875
TOTAL Fire	385,616		553,875
TOTAL Public Safety	385,616		553,875
Highway, Capital Projects	2,286,570	H51972	5,666,126
TOTAL Highway	2,286,570		5,666,126
TOTAL Transportation	2,286,570		5,666,126
Recreation, Equip & Cap Outlay	946,870	H71972	305,368
TOTAL Recreation	946,870		305,368
TOTAL Culture And Recreation	946,870		305,368
Drain & Storm, Equip & Cap Outlay	217,910	H85972	321,200
TOTAL Drain & Storm	217,910		321,200
TOTAL Home And Community Services	217,910		321,200
TOTAL Expenditures	10,852,437		13,865,592
Transfers, Other Funds	228,073	H99019	177,538
TOTAL Operating Transfers	228,073		177,538
TOTAL Other Uses	228,073		177,538
TOTAL Detail Expenditures And Other Uses	11,080,510		14,043,130

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	831,026	H8021	4,969,040
Restated Fund Balance - Beg of Year	831,026	H8022	4,969,040
ADD - REVENUES AND OTHER SOURCES	15,218,524		4,890,989
DEDUCT - EXPENDITURES AND OTHER USES	11,080,510		14,043,130
Fund Balance - End of Year	4,969,040	H8029	-4,183,101

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	51,140,142	K101	51,140,142
Buildings	139,976,920	K102	135,546,279
Machinery And Equipment	13,363,097	K104	14,381,070
Construction Work In Progress	5,662,276	K105	5,927,077
Infrastructure	55,502,021	K106	56,103,699
TOTAL Fixed Assets (net)	265,644,456		263,098,267
Deferred Outflows of Resources - Pensions	4,398,778	K496	
TOTAL Deferred Outflows of Resources	4,398,778		0
TOTAL Assets and Deferred Outflows of Resources	270,043,234		263,098,267

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	270,043,234	K159	263,098,267
TOTAL Investments in Non-Current Government Assets	270,043,234		263,098,267
TOTAL Fund Balance	270,043,234		263,098,267
TOTAL	270,043,234		263,098,267

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	263,903	L200	237,426
TOTAL Cash	263,903		237,426
Accounts Receivable	513	L380	270
TOTAL Other Receivables (net)	513		270
Cash Special Reserves	30,966	L230	43,109
TOTAL Restricted Assets	30,966		43,109
TOTAL Assets and Deferred Outflows of Resources	295,382		280,805

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	95,051	L600	47,867
TOTAL Accounts Payable	95,051		47,867
Accrued Liabilities	2,653	L601	
TOTAL Accrued Liabilities	2,653		0
Other Liabilities	2,453	L688	3,030
TOTAL Other Liabilities	2,453		3,030
Due To Employees' Retirement System	103,321	L637	107,144
TOTAL Due To Other Governments	103,321		107,144
TOTAL Liabilities	203,478		158,041
Fund Balance			
Other Restricted Fund Balance	30,966	L899	43,109
TOTAL Restricted Fund Balance	30,966		43,109
Assigned Appropriated Fund Balance	60,938	L914	79,655
TOTAL Assigned Fund Balance	60,938		79,655
TOTAL Fund Balance	91,904		122,764
TOTAL Liabilities, Deferred Inflows And Fund Balance	295,382		280,805

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	6,020,546	L1001	6,329,528
TOTAL Real Property Taxes	6,020,546		6,329,528
Library Charges	68,048	L2082	62,125
TOTAL Departmental Income	68,048		62,125
Library Services, Other Govts	26,765	L2360	17,738
TOTAL Intergovernmental Charges	26,765		17,738
Rental of Real Property, Individuals	1,562	L2410	4,155
Commissions	14,936	L2450	13,853
TOTAL Use of Money And Property	16,498		18,008
Unclassified (specify)	5,224	L2770	33,608
TOTAL Miscellaneous Local Sources	5,224		33,608
TOTAL Revenues	6,137,081		6,461,007
Interfund Transfers		L5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	6,137,081		6,461,007

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Library, Pers Serv	2,759,917	L74101	2,881,212
Library, Equip & Cap Outlay	13,436	L74102	26,157
Library, Contr Expend	1,360,017	L74104	1,367,727
Library, Empl Bnfts	1,447,326	L74108	1,570,523
TOTAL Library	5,580,696		5,845,619
TOTAL Culture And Recreation	5,580,696		5,845,619
TOTAL Expenditures	5,580,696		5,845,619
Transfers, Other Funds	530,546	L99019	584,528
TOTAL Operating Transfers	530,546		584,528
TOTAL Other Uses	530,546		584,528
TOTAL Detail Expenditures And Other Uses	6,111,242		6,430,147

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	66,065	L8021	91,904
Restated Fund Balance - Beg of Year	66,065	L8022	91,904
ADD - REVENUES AND OTHER SOURCES	6,137,081		6,461,007
DEDUCT - EXPENDITURES AND OTHER USES	6,111,242		6,430,147
Fund Balance - End of Year	91,904	L8029	122,764

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	11,115,049	MS200	13,500,166
Cash In Time Deposits	1,449,683	MS201	1,380,725
TOTAL Cash	12,564,732		14,880,891
Accounts Receivable	2,590	MS380	2,588
TOTAL Other Receivables (net)	2,590		2,588
Deferred Outflow of Resources		MS495	9,784
TOTAL Deferred Outflows of Resources	0		9,784
TOTAL Assets and Deferred Outflows of Resources	12,567,322		14,893,263

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	13,769	MS600	53,537
TOTAL Accounts Payable	13,769		53,537
Other Post Employment Benefits	387,000	MS683	488,447
Other Liabilities	16,251,200	MS688	15,456,401
TOTAL Other Liabilities	16,638,200		15,944,848
TOTAL Liabilities	16,651,969		15,998,385
Fund Balance			
Net Assets-Unrestricted (deficit)	-4,084,647	MS924	-1,105,122
TOTAL Net Position	-4,084,647		-1,105,122
TOTAL Fund Balance	-4,084,647		-1,105,122
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,567,322		14,893,263

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interfund Revenues	5,932,813	MS2801	6,893,936
TOTAL Charges For Services Within Locality	5,932,813		6,893,936
Insurance Recoveries	269,242	MS2680	551,675
TOTAL Sale of Property And Compensation For Loss	269,242		551,675
Interest And Earnings	56,715	MS2401	135,830
TOTAL Use of Money And Property	56,715		135,830
TOTAL Revenues	6,258,770		7,581,441
TOTAL Operating Revenue	6,258,770		7,581,441

CITY OF White Plains
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(MS) SELF INSURANCE

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Administration-Personal Services	50,490	MS17101	14,472
TOTAL Administration-Personal Services	50,490		14,472
TOTAL Personal Services	50,490		14,472
Administration-Contractual	35	MS17104	35
TOTAL Administration-Contractual	35		35
Unallocated Insurance, Contr Expend	2,493,161	MS19104	1,843,230
TOTAL Unallocated Insurance	2,493,161		1,843,230
TOTAL Contractual Expenses	2,493,196		1,843,265
Administration-Employee Benefits	79,824	MS17108	13,076
TOTAL Administration-Employee Benefits	79,824		13,076
Workers Compensation	2,585,806	MS90408	2,633,500
TOTAL Workers Compensation	2,585,806		2,633,500
TOTAL Employee Benefits	2,665,630		2,646,576
TOTAL Expenses	5,209,316		4,504,313
TOTAL Operating Expenses	5,209,316		4,504,313

CITY OF White Plains
Annual Update Document
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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-5,134,101	MS8021	-4,084,647
Prior Period Adj -Increase In Net Position		MS8012	-97,603
Restated Net Position - Beg of Year	-5,134,101	MS8022	-4,182,250
ADD - REVENUES AND OTHER SOURCES	6,258,770		7,581,441
DEDUCT - EXPENDITURES AND OTHER USES	5,209,316		4,504,313
Net Position - End of Year	-4,084,647	MS8029	-1,105,122

CITY OF White Plains
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(MS) SELF INSURANCE

Cash Flow

Code Description	2017	EdpCode	2018
Cash Rec'd From Providing Svcs	5,982,813	MS7111	6,893,936
Cash Payments Contr Exp	-4,699,110	MS7112	-5,231,796
Cash Payments Pers Svcs & Bnfts	-94,778	MS7113	-33,488
Other Operating Rev	269,242	MS7114	551,675
TOTAL Cash Flows From Operating Activities	1,458,167		2,180,327
Purchase of Investments	-2,652,335	MS7151	-5,567,481
Sale of Investments	4,240,360	MS7152	5,636,439
Interest Income	57,809	MS7153	135,832
TOTAL Cash Flows From Investing Activities	1,645,834		204,790
Net Inc(dec) In Cash&cash Equiv	3,104,001	MS7161	2,385,117
Cash&cash Equiv Beg of Year	8,011,048	MS7171	11,115,049
	11,115,049		13,500,166
Operating Income (loss)	992,739	MS7181	2,941,298
Inc/dec In Assets-Other Than Cash	50,000	MS7183	
Inc/dec In Liabilities Other Than Cash	415,428	MS7184	-760,971
TOTAL Reconciliation of Operating Income To Cash	1,458,167		2,180,327

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	403,126	PN200	418,452
Cash In Time Deposits	10,000	PN201	10,000
TOTAL Cash	413,126		428,452
Miscellaneous Current Assets	15	PN489	26
TOTAL Other	15		26
TOTAL Assets and Deferred Outflows of Resources	413,141		428,478

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	13,401	PN600	
TOTAL Accounts Payable	13,401		0
TOTAL Liabilities	13,401		0
Fund Balance			
Must Remain Intact	10,000	PN807	10,000
TOTAL Nonspendable Fund Balance	10,000		10,000
Assigned Unappropriated Fund Balance	389,740	PN915	418,478
TOTAL Assigned Fund Balance	389,740		418,478
TOTAL Fund Balance	399,740		428,478
TOTAL Liabilities, Deferred Inflows And Fund Balance	413,141		428,478

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	469	PN2401	1,109
TOTAL Use of Money And Property	469		1,109
Gifts And Donations	153,211	PN2705	99,493
Unclassified (specify)	1,615	PN2770	1,620
TOTAL Miscellaneous Local Sources	154,826		101,113
TOTAL Revenues	155,295		102,222
TOTAL Detail Revenues And Other Sources	155,295		102,222

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Misc Public Safety, Contract Expend	93,804	PN39894	22,819
Misc Public Safety, Empl Bnfts	21,533	PN39898	21,555
TOTAL Misc Public Safety	115,337		44,374
TOTAL Public Safety	115,337		44,374
Other Culture And Rec, Cont Expend	20,064	PN79894	29,110
TOTAL Other Culture And Rec	20,064		29,110
TOTAL Culture And Recreation	20,064		29,110
TOTAL Expenditures	135,401		73,484
TOTAL Detail Expenditures And Other Uses	135,401		73,484

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	379,846	PN8021	399,740
Restated Fund Balance - Beg of Year	379,846	PN8022	399,740
ADD - REVENUES AND OTHER SOURCES	155,295		102,222
DEDUCT - EXPENDITURES AND OTHER USES	135,401		73,484
Fund Balance - End of Year	399,740	PN8029	428,478

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,988,517	TA200	2,108,125
TOTAL Cash	1,988,517		2,108,125
Miscellaneous Current Assets		TA489	237,213
TOTAL Other	0		237,213
TOTAL Assets and Deferred Outflows of Resources	1,988,517		2,345,338

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Governments	12,322	TA631	7,694
TOTAL Due To Other Governments	12,322		7,694
Guaranty & Bid Deposits	741,896	TA30	834,910
Other Funds (specify)	1,234,299	TA85	1,502,734
TOTAL Agency Liabilities	1,976,195		2,337,644
TOTAL Liabilities	1,988,517		2,345,338
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,988,517		2,345,338

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,466,925	V200	1,518,800
TOTAL Cash	1,466,925		1,518,800
Cash Special Reserves	1,682,337	V230	1,000,000
TOTAL Restricted Assets	1,682,337		1,000,000
TOTAL Assets and Deferred Outflows of Resources	3,149,262		2,518,800

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Other Restricted Fund Balance	1,682,337	V899	1,000,000
TOTAL Restricted Fund Balance	1,682,337		1,000,000
Assigned Appropriated Fund Balance	1,466,925	V914	1,518,800
TOTAL Assigned Fund Balance	1,466,925		1,518,800
TOTAL Fund Balance	3,149,262		2,518,800
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,149,262		2,518,800

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	159,566	V2401	157,029
TOTAL Use of Money And Property	159,566		157,029
Premium & Accrued Interest On Obligations	1,427,508	V2710	
Unclassified (specify)	9,399	V2770	30,070
TOTAL Miscellaneous Local Sources	1,436,907		30,070
TOTAL Revenues	1,596,473		187,099
Interfund Transfers	11,670,216	V5031	12,955,828
TOTAL Interfund Transfers	11,670,216		12,955,828
Advanced Refunding Bonds	23,546,715	V5791	
TOTAL Proceeds of Obligations	23,546,715		0
TOTAL Other Sources	35,216,931		12,955,828
TOTAL Detail Revenues And Other Sources	36,813,404		13,142,927

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fiscal Agents Fees, Contr Expend	195,964	V13804	
TOTAL Fiscal Agents Fees	195,964		0
TOTAL General Government Support	195,964		0
Debt Principal, Serial Bonds	9,231,948	V97106	9,739,538
TOTAL Debt Principal	9,231,948		9,739,538
Debt Interest, Serial Bonds	3,833,912	V97107	4,033,851
TOTAL Debt Interest	3,833,912		4,033,851
TOTAL Expenditures	13,261,824		13,773,389
Repayments To Esc Agent Adv Ref Bonds	24,354,377	V99914	
	24,354,377		0
TOTAL Other Uses	24,354,377		0
TOTAL Detail Expenditures And Other Uses	37,616,201		13,773,389

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,952,059	V8021	3,149,262
Restated Fund Balance - Beg of Year	3,952,059	V8022	3,149,262
ADD - REVENUES AND OTHER SOURCES	36,813,404		13,142,927
DEDUCT - EXPENDITURES AND OTHER USES	37,616,201		13,773,389
Fund Balance - End of Year	3,149,262	V8029	2,518,800

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	339,997,840	W129	744,955,992
TOTAL Provision To Be Made In Future Budgets	339,997,840		744,955,992
TOTAL Assets and Deferred Outflows of Resources	339,997,840		744,955,992

CITY OF White Plains
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	33,907,189	W638	14,444,165
Total OPEB Liability	163,862,000	W683	600,698,012
Compensated Absences	5,206,751	W687	5,108,138
Other Long Term Debt		W689	3,217,627
TOTAL Other Liabilities	202,975,940		623,467,942
Bonds Payable	131,227,588	W628	121,488,050
TOTAL Bond And Long Term Liabilities	131,227,588		121,488,050
Deferred Inflows of Resources - Pensions	5,794,312	W697	
TOTAL Deferred Inflows of Resources	5,794,312		0
TOTAL Liabilities	339,997,840		744,955,992
TOTAL Liabilities	339,997,840		744,955,992

CITY OF White Plains
Statement of Indebtedness
For the Fiscal Year Ending 2018

County of: Westchester

Municipal Code: 550261000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2008	BOND E	WATER			01/15/2008	01/15/2028	3.375%		\$1,000,000	\$49,638	\$49,638	\$0	\$0		\$0
2012	BOND E	WATER			08/23/2011	04/15/2018	2.00%		\$198,897	\$36,676	\$36,676	\$0	\$0		\$0
2013	BOND E	WATER			06/15/2013	06/15/2028	2.25%		\$151,500	\$123,288	\$9,879	\$0	\$0		\$113,409
2014	BOND E	WATER			02/15/2014	02/15/2029	2.00%	N	\$252,500	\$222,024	\$15,661	\$0	\$0		\$206,363
2015	BOND E	WATER			02/15/2015	02/15/2035	2.00%		\$15,554,000	\$14,910,742	\$658,708	\$0	\$0		\$14,252,034
2016	BOND E	WATER			03/08/2016	03/01/2036	2.00%		\$2,800,750	\$2,800,750	\$117,465	\$0	\$0		\$2,683,285
2017	BOND E	WATER			03/06/2017	01/15/2028	3.00%		\$463,285	\$463,285	\$2,068	\$0	\$0		\$461,217
2012	BOND E	SEWER			08/23/2011	04/15/2018	2.00%		\$232,058	\$42,791	\$42,791	\$0	\$0		\$0
2014	BOND E	SEWER			02/15/2014	02/15/2029	2.00%		\$303,000	\$266,428	\$18,793	\$0	\$0		\$247,635
2016	BOND E	SEWER			03/08/2016	03/01/2036	2.00%		\$303,000	\$303,000	\$12,708	\$0	\$0		\$290,292
2017	BOND E	WATER			03/07/2017	03/01/2032	3.00%		\$992,350	\$992,350	\$0	\$0	\$0		\$992,350
2012	BOND E	SEWER			09/15/2011	09/15/2026	2.00%		\$275,000	\$198,483	\$17,269	\$0	\$0		\$181,214
2016	BOND E	WATER			03/15/2016	04/01/2027	2.00%		\$2,262,266	\$2,101,424	\$258,897	\$0	\$0		\$1,842,527
2017	BOND E	SEWER			03/07/2017	03/01/2032	3.00%		\$505,000	\$505,000	\$0	\$0	\$0		\$505,000
2010	BOND E	WATER			01/01/2010	01/15/2030	1.50%		\$3,062,500	\$2,210,341	\$133,776	\$0	\$0		\$2,076,565
2012	BOND E	WATER			05/23/2012	02/15/2025	2.00%		\$2,013,447	\$1,431,967	\$166,904	\$0	\$0		\$1,265,063
2016	BOND E	SEWER			03/15/2016	04/01/2027	2.00%		\$280,716	\$277,698	\$22,708	\$0	\$0		\$254,990
2011	BOND E	SEWER			01/01/2010	01/15/2030	1.50%			\$97,994	\$5,931	\$0	\$0		\$92,063
2012	BOND E	WATER			06/15/2012	06/15/2027	2.00%		\$2,043,000	\$1,528,491	\$136,488	\$0	\$0		\$1,392,003
2012	BOND E	SEWER			06/15/2012	06/15/2027	2.00%		\$301,500	\$225,570	\$20,142	\$0	\$0		\$205,428
2013	BOND N	GENERAL			06/15/2013	06/15/2028	2.25%		\$7,195,350	\$5,855,497	\$469,167	\$0	\$0		\$5,386,330
2015	BOND N	GENERAL			02/15/2015	02/15/2035	2.00%		\$8,703,200	\$8,343,267	\$368,578	\$0	\$0		\$7,974,689
2008	BOND N	GENERAL			01/15/2008	01/15/2028	3.375%		\$3,210,000	\$190,362	\$190,362	\$0	\$0		\$0
2013	BOND N	GENERAL-PARKING			06/15/2013	06/15/2028	2.25%		\$2,383,150	\$1,939,381	\$155,391	\$0	\$0		\$1,783,990
2014	BOND N	GENERAL			02/15/2014	02/15/2029	2.00%		\$1,263,000	\$1,110,559	\$78,337	\$0	\$0		\$1,032,222
2015	BOND N	PARKING			02/15/2015	02/15/2035	2.00%		\$1,717,000	\$1,645,991	\$72,714	\$0	\$0		\$1,573,277
2013	BOND N	GENERAL-LIBRARY			06/15/2013	06/15/2028	2.25%		\$162,000	\$131,834	\$10,563	\$0	\$0		\$121,271
2014	BOND N	GENERAL-EFC			11/01/2013	05/01/2033	0.263%		\$10,775,259	\$8,785,000	\$500,000	\$0	\$0		\$8,285,000
2017	BOND N	GENERAL			03/06/2017	05/15/2022	2.00%		\$7,965,000	\$7,935,000	\$1,510,000	\$0	\$0		\$6,425,000
2008	BOND N	GENERAL			05/15/2008	05/15/2033	4.00%		\$18,750,000	\$625,000	\$625,000	\$0	\$0		\$0
2014	BOND N	GENERAL			02/15/2014	02/15/2029	2.00%		\$3,269,991	\$2,875,311	\$202,820	\$0	\$0		\$2,672,491
2016	BOND N	GENERAL			03/08/2016	03/01/2036	2.00%		\$8,920,250	\$8,920,250	\$374,119	\$0	\$0		\$8,546,131

CITY OF White Plains
Statement of Indebtedness
For the Fiscal Year Ending 2018

County of: Westchester

Municipal Code: 550261000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2017	BOND N	GENERAL			03/06/2017	05/15/2033	2.00%		\$13,805,000	\$13,675,000	\$75,000	\$0	\$0		\$13,600,000
2008	BOND N	GENERAL			05/15/2008	05/15/2033	6.25%		\$250,000	\$160,000	\$10,000	\$0	\$0		\$150,000
2010	BOND N	GENERAL			01/01/2010	01/15/2030	1.50%		\$5,646,825	\$3,977,567	\$240,732	\$0	\$0		\$3,736,835
2014	BOND N	GENERAL-PARKING			02/15/2014	02/15/2029	2.00%		\$17,548,350	\$15,430,305	\$1,088,429	\$0	\$0		\$14,341,876
2016	BOND N	GENERAL-PARKING			03/08/2016	03/01/2036	2.00%		\$303,000	\$303,000	\$12,708	\$0	\$0		\$290,292
2017	BOND N	GENERAL			03/06/2017	01/15/2028	3.00%		\$1,776,715	\$1,776,715	\$7,932	\$0	\$0		\$1,768,783
2010	BOND N	GENERAL			01/01/2010	01/15/2030	1.50%		\$37,500	\$27,065	\$1,638	\$0	\$0		\$25,427
2014	BOND N	SEWER-ROLLING STOCK			02/15/2014	02/15/2029	2.00%		\$176,700	\$155,373	\$10,960	\$0	\$0		\$144,413
2016	BOND N	GENERAL			03/15/2016	04/01/2027	2.00%		\$5,068,035	\$4,799,040	\$537,856	\$0	\$0		\$4,261,184
2017	BOND N	GENERAL			03/07/2017	03/01/2032	3.00%		\$7,719,250	\$7,719,250	\$0	\$0	\$0		\$7,719,250
2010	BOND N	GENERAL			01/15/2010	01/15/2030	1.50%		\$1,326,000	\$957,033	\$57,923	\$0	\$0		\$899,110
2012	BOND N	GENERAL			08/23/2011	04/15/2018	2.00%		\$2,254,242	\$415,676	\$415,676	\$0	\$0		\$0
2016	BOND N	GENERAL-PARKING			03/15/2016	04/01/2027	2.00%		\$823,983	\$791,838	\$80,539	\$0	\$0		\$711,299
2017	BOND N	GENERAL			03/07/2017	03/01/2032	3.00%		\$1,919,000	\$1,919,000	\$0	\$0	\$0		\$1,919,000
2012	BOND N	GENERAL			08/23/2011	04/15/2018	2.00%		\$839,803	\$154,857	\$154,857	\$0	\$0		\$0
2017	BOND N	GENERAL			03/07/2017	03/01/2032	3.00%		\$3,363,300	\$3,363,300	\$0	\$0	\$0		\$3,363,300
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$9,586,375	\$6,919,016	\$601,981	\$0	\$0		\$6,317,035
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$6,945,000	\$5,012,588	\$436,116	\$0	\$0		\$4,576,472
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$1,417,000	\$1,022,727	\$88,981	\$0	\$0		\$933,746
2012	BOND N	GENERAL			09/15/2011	09/15/2026	2.00%		\$806,625	\$582,186	\$50,653	\$0	\$0		\$531,533
2012	BOND N	GENERAL			05/23/2012	02/15/2025	2.00%		\$2,601,682	\$1,768,144	\$249,905	\$0	\$0		\$1,518,239
2012	BOND N	GENERAL			05/23/2012	02/15/2025	2.00%		\$2,216,408	\$1,606,854	\$180,815	\$0	\$0		\$1,426,039
2012	BOND N	GENERAL			05/23/2012	02/15/2029	2.00%		\$4,258,463	\$3,228,035	\$242,376	\$0	\$0		\$2,985,659
2012	BOND N	GENERAL			06/15/2012	06/15/2027	2.00%		\$5,844,805	\$4,372,853	\$390,476	\$0	\$0		\$3,982,377
2012	BOND N	GENERAL			06/15/2012	06/15/2027	2.00%		\$2,954,250	\$2,210,253	\$197,366	\$0	\$0		\$2,012,887
2012	BOND N	GENERAL			06/15/2012	06/15/2027	2.00%		\$906,000	\$677,834	\$60,528	\$0	\$0		\$617,306
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$160,170,901	\$11,477,000	\$0	\$0	\$0	\$148,693,901

CITY OF White Plains
Statement of Indebtedness
For the Fiscal Year Ending 2018

10/25/2018

County of: Westchester

Municipal Code: 550261000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2018	OTHR N	ENERGY PERFORMANCE CONTRACT			06/30/2018	07/31/2029	2.75%	N	\$3,217,627	\$0	\$0		\$0		\$3,217,627
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$3,217,627	\$0	\$0	\$0	\$0	\$0	\$3,217,627
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$3,217,627	\$160,170,901	\$11,477,000	\$0	\$0	\$0	\$151,911,528

CITY OF White Plains
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$52,659.00
Demand Deposits	9Z2011	\$78,597,947.00
Time Deposits	9Z2021	\$14,612,565.00
Total		\$93,263,171.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$92,013,171.00
Total		\$93,263,171.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

CITY OF White Plains
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1	\$52,430,720	\$520	\$344,186	\$52,087,054
****-2	\$371,387	\$0	\$0	\$371,387
****-3	\$280,535	\$0	\$0	\$280,535
****-4	\$1,865,162	\$0	\$0	\$1,865,162
****-5	\$1,703	\$0	\$0	\$1,703
****-6	\$215,845	\$0	\$0	\$215,845
****-7	\$1,114,733	\$0	\$0	\$1,114,733
****-8	\$138,618	\$0	\$0	\$138,618
****-9	\$255	\$0	\$0	\$255
****-10	\$539,491	\$0	\$0	\$539,491
****-11	\$2,518,800	\$0	\$0	\$2,518,800
****-12	\$9,739,707	\$0	\$0	\$9,739,707
****-13	\$6,971,778	\$0	\$0	\$6,971,778
****-14	\$14,880,891	\$0	\$0	\$14,880,891
****-15	\$634	\$0	\$0	\$634
****-16	\$2,536,578	\$0	\$0	\$2,536,578
	Total Adjusted Bank Balance			\$93,263,171
	Petty Cash			\$0
	Adjustments			\$0
	Total Cash		9ZCASH *	\$93,263,171
	Total Cash Balance All Funds		9ZCASHB *	\$93,263,171

* Must be equal

CITY OF White Plains
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

CITY OF White Plains
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		803			
Total Part Time Employees:		415			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$5,978,311.00	509	60	
90158	Police and Fire Retirement	\$8,890,469.00	338		
90258	Local Pension Fund				
90308	Social Security	\$6,282,784.00			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$27,901,573.00	841		695
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$49,053,137.00			
Computed Total From Financial Section (comparative purposes only)		\$52,986,920.00			

CITY OF White Plains
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$565,388		gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$359,087		cubic feet	
Electricity	\$3,422,357		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Sergio Sensi, hereby certify that I am the Chief Fiscal Officer of the City of White Plains, and that the information provided in the annual financial report of the City of White Plains, for the fiscal year ended 06/30/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the City of White Plains, and adopted by me as my signature for use in conjunction with the filing of the City of White Plains's annual financial report, I am evidencing my express intent to authenticate my certification of the City of White Plains's annual financial report for the fiscal year ended 06/30/2018 and filed by means of electronic data transmission.

Carol Endres
Name of Report Preparer if different than Chief Fiscal Officer

(914) 422-1235
Telephone Number

10/26/2018
Date of Certification

Sergio Sensi
Name

Commissioner of Finance
Title

255 Main Street White Plains NY 106
Official Address

(914) 422-1235
Official Telephone Number

CITY OF White Plains
Financial Comments
For the Fiscal Year Ending 2018

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Cumulative Effect of Change in Accounting Principle-GASB75 OPEB

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW8012 Cumulative Effect of Change in Accounting Principle-GASB 75 OPEB

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8012 Cumulative Effect of Change in Accounting Principle-GASB 75 OPEB

Account Code MS8015 Cumulative effect of change in accounting principle-GASB75 OPEB