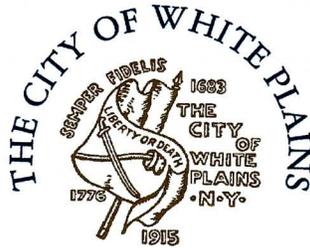


**THE CITY OF WHITE PLAINS**  
**2019 - 2020**  
**SUMMARY ADOPTED BUDGET**

# CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2020



**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, 2020 AS IT WAS ADOPTED BY THE CITY ON MAY 30, 2019.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2020 IS \$283,027,686 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2019.

Signed \_\_\_\_\_

James Arnett  
Budget Director

Dated: May 30, 2019

*MAYOR*

THOMAS M. ROACH

*COMMON COUNCIL*

JOHN M. MARTIN, President

JUSTIN BRASCH

NADINE HUNT-ROBINSON

JOHN KIRKPATRICK

DENNIS E. KROLIAN

MILAGROS LECUONA

*BUDGET AND MANAGEMENT ADVISORY COMMITTEE*

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MARK MYLON

RICHARD PAYNE

TIMOTHY SHEEHAN

MICHAEL STANTON

*BUDGET DEPARTMENT*

JAMES ARNETT, BUDGET DIRECTOR

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, 2018**

*Christopher P. Morill*

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, 2018 and ending June 30, 2019.

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 2019-2020) 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, the Common Council, the City administration and departments and other stakeholders.

In fiscal year 2019-2020 we continue the multi-year financial stabilization process that formally began over nine years ago. The 2019-2020 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 24.6% of total General Fund revenues. Based on the fiscal year-to-date results through April 2019, the 2019-2020 Budget estimates these revenues to decrease from the \$44.5 million included in the 2018-2019 Adopted Budget to \$44.0 million. Six years ago, sales tax revenue peaked at \$46.7 million and provided \$2.7 million more in revenue to the General Fund than is estimated in the 2019-2020 Budget. The Hotel Occupancy tax is expected to remain unchanged at \$1.2 million. There is a decrease of 3% in Intergovernmental revenues. This decrease is due to the transfer of a NYS grant from the Operating Budget to the Capital Budget in 2019-2020. Charges for services are up 6%. This increase is chiefly attributable to revenue for Police contracted services, general fund charges to the sewer and water funds and expected increases in various fees. License and Permits revenues are up almost \$1.5 million or 19%. The largest component of this increase is building permits which are up over one million dollars from the current year's budget. Other increases are included for various other Building Department and Public Works Department permits. Fines and Forfeitures are also up over one million dollars (14%) in the 2019-2020 Budget. The two main factors in this increase are the fines for red light violations which are up over \$0.8 million now that the program is expected to be fully implemented next year and parking fines which are up over \$0.5 million or 8%. Interest income and developer's contribution fees are two other revenue items that are increasing in the 2019-2020 Budget.

Over the past nine 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 citywide reductions in various operational accounts, all of which have combined to reduce the funding requirements in the short term as well as in the long term. In cooperation with the New York State Power Authority (NYPA) the City converted all of its street lights to LED lighting. The Parking Department is now working with NYPA on a pilot project to change the lighting in the City's garages to LED. Despite all of these efforts, many costs continue to increase at a rate greater than revenues. This disparity is, in part, due

# BUDGET MESSAGE

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

This is the eighth fiscal year that we find ourselves developing an annual budget in accordance with a real property tax levy cap ("tax cap") mandated by Chapter 97 of the New York State Laws of 2011. This law 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 2019-2020 fiscal year was capped at 2%. In addition to the inflation rate, the tax cap formula also includes adjustments to the maximum allowed 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). When compared to the current year, the 2019-2020 real property tax levy is increasing less than \$1.6 million. It should be noted that this increase is almost a million dollars below the maximum increase of over \$2.5 million allowed by the NYS tax cap formula.

## **BUDGET SUMMARY**

The 2019-2020 Adopted 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 \$178.8 million, \$4.8 million (2.7%) more than the 2018-2019 Adopted Budget of \$174.0 million;
- A continuation of hiring restrictions;
- 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 \$43,256 more than the amount appropriated in the 2018-2019 Adopted Budget;
- \$7.3 million is appropriated from various other components of fund balance, which is \$0.4 million less than was appropriated in the 2018-2019 Adopted Budget;
- Taxable assessed valuation of \$283.0 million, a decrease of \$0.1 million from the assessed valuation from the prior year. This amount includes the transfer of the North tower of the City Center building and the Target property from Payment in Lieu of Property Tax (PILOT) properties to the assessment roll;
- A property tax rate of \$217.07 per \$1,000 taxable assessed valuation, which is 2.7% more than the 2018-2019 tax rate of \$211.36. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of approximately \$77 annually.

# BUDGET MESSAGE

The 2019-2020 Budget of \$6.6 million for the Library Fund is unchanged from the 2018-2019 Adopted Budget. Property taxes raised through the General Fund will provide \$6.5 million (98.4%) of the funding needed for Library operations, or an increase of \$110,987 over the previous year. The remainder of Library funding is derived from user fees, grants, contributions, miscellaneous revenues and a small (\$36,183) appropriation of fund balance.

The 2019-2020 Adopted Budget of \$15.6 million for the Debt Service Fund is \$1.2 million more than the \$14.4 million provided for in the 2018-2019 Adopted Budget. The 2019-2020 Adopted Budget provides \$11.3 million for the payment of principal and \$4.3 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$13.7 million and \$0.7 million, respectively, together with a \$1 million appropriation of fund balance and a subsidy of \$145,997 from the New York State Environmental Facilities Corporation (EFC) provide the resources needed for these payments. It is estimated that there will be \$1.9 million of fund balance remaining at 2019-2020 year end. Absent any unanticipated inflows to the Debt Service Fund, future budgets could require an increasingly larger contribution from the General Fund.

Excluding depreciation (a non-cash expense) of \$1.5 million, the 2019-2020 Water Fund Adopted Budget provides for \$16.2 million of expenses. Included within these expenses is \$0.7 million for capital improvements or emergency repairs. These expenses are fully covered by revenue from user charges and other revenues.

The 2019-2020 Sewer Rent Fund Adopted Budget provides for \$3.7 million of expenses, including depreciation of \$0.9 million. 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 \$3.3 million as well as other miscellaneous revenues fund the entire \$3.7 million of expenses.

The 2019-2020 Adopted Budget of \$5.9 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 \$61.4 million represents 34.4% of total General Fund revenues and other resources. The real property tax rate of \$217.07 is based on a taxable assessment roll of \$283.0 million. A net decrease in the assessment roll is almost entirely offset by the transfer of two major PILOT assessments back to the roll.

Unrestricted sales tax revenue for fiscal year 2018-2019 is currently projected at \$44.0 million, which is a decrease of \$0.5 million from the Adopted Budget and one million dollars less than the amount received in the previous year. In accordance with Section 68 of the City Charter, the estimate for such revenues in the 2019-2020 Budget cannot exceed the 2018-2019 projected amount. Thus, the same \$44.0 million in unrestricted Sales Tax revenue is budgeted for 2019-2020. This \$44.0 million represents 24.6% of total General Fund

# BUDGET MESSAGE

revenues. 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 is permanent, the 0.75% unrestricted and 0.25% restricted components must be extended by New York State every two years

Parking related revenues of \$27.5 million including meter fees, parking related fines, red light fines, and permit charges represent 15.4% of total General Fund revenues and other resources. Parking revenues fund the total 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 2019-2020 Budget includes intergovernmental grants and aid of \$7.8 million representing 4.4% of total General Fund revenues and other resources. Of this amount, \$5.5 million is estimated to come from the New York State Aid and Incentives to Municipalities (AIM) funding and \$2.0 million is expected to be generated through New York State Mortgage Tax revenues. The remainder of intergovernmental grants and aid will come 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 the amount 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. The sewer rent rate will remain at 19% of the amount charged for water service.

## **SERVICES**

The 2019-2020 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. Taxes levied on behalf of the Business Improvement District (B.I.D.) remain at \$700,000.

In spite of the challenges imposed by the real property tax cap and by recently diminishing sales tax returns, the City continues to offer superior services to our residents and to maintain the infrastructure of the City in peak condition. In the 2019-2020 Budget the amount of unassigned fund balance appropriated is \$6.1 million. This is actually \$0.6 million less than the amount appropriated in the 2018-2019 Adopted Budget. The City is using its bonding authority to address capital needs where appropriate, and although financing rates remain low, there is an incremental cost to making new debt service payments. Close attention to cost control measures by departments in the current and prior years, and in planning for next year, have kept the total increase in operating costs to \$4.8 million (2.7%) when compared to the 2018-2019 Adopted Budget. As noted previously, addressing future debt service requirements and the tax cap could become a challenge. This is especially true since sales tax receipts seem to be reflecting new patterns in buying and no longer provide the level of annual growth that the City once experienced. The addition of retail and residential units in

# BUDGET MESSAGE

the City, which is now underway, may provide new retail purchases which would help address that problem. However, in the future, if the sales tax receipts do not improve or new revenue sources are not identified, 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 2019-2020 Adopted 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 of 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 2019-2020 property tax rate is \$217.07 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.

The 2019-2020 Adopted Budget appropriates \$5.1 million from the tax stabilization account as a financing source, which is similar to the amount appropriated in the 2018-2019 Adopted Budget. The balance in the account reported in the City's audited Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2018 was \$10.2 million, which included \$5.1 million appropriated for the 2018-2019 budget.

## **THE FUTURE**

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

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

# BUDGET MESSAGE

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 2019-2020 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 increase their reliance on fund balance and revenue growth does not keep up with expenditure growth, fund balance will begin to erode. New or expanded revenue sources 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 Eileen Bradley (a former Budget Director of the City), 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.



James Arnett  
Budget Director

# BUDGET STRATEGIES

The Fiscal Year 2019-2020 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, 2019:

- ◆ 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 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 2019-2025 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 2019-2020 budget began in September 2018 when department heads' input was solicited for the Capital Improvement Program. Their proposals for capital improvements to be undertaken in the upcoming and five subsequent years were consolidated by the Budget Department and submitted to the Capital Projects Board for review. Simultaneously, the Budget Department outlined the financial limits within which the Capital Improvement Program could be developed in order to ensure that the program is affordable by the City and that the City's credit rating is preserved.

The Capital Projects Board, which consists of the Commissioners of Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, the Deputy Commissioner of Parking II, a Planning Board representative, a member of the Common Council and the Mayor (ex-officio), reviewed each project proposal according to the City's need to undertake the project versus 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 2018 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 2019 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2018 for fiscal year 2019-2020 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 4, 2019. 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 May 6, 2019 formal public hearing on the proposed budget 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, and all interested parties 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 30<sup>th</sup> of each fiscal year. The Fiscal Year 2019-2020 budget was adopted at a Special Meeting of the Common Council May 30, 2019.

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 &amp; forms to Depts.</p>                  | <p>Department Heads submit Capital Improvement Proposals.</p> <p>Capital Projects Board begins deliberations.</p> <p>Budget Director submits recommendations on financial limits of program.</p>  | <p>Capital Projects Board deliberations continue.</p>   | <p>Capital Projects Board deliberations continue.</p> <p>Capital Improvement Program approved by Capital Projects Board.</p> |
| <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 &amp; Management Advisory Committee finalizes annual report.</p> | <p>Capital Improvement Program submitted to Common Council &amp; Budget Director.</p> <p>Operating Budget Requests submitted to Budget Director.</p> <p>Department budget reviews begin.</p> | <p>Budget Department 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 &amp; Management Advisory Committee.</p> | <p>Public Hearing held.</p> <p>Budget &amp; 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. Under the basis of accounting, receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported, but allocations for depreciation and amortization expense are recorded. Often, *but not always*, the opposite is true under the basis of budgeting.

**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 2019-2020 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 2019-2020 Adopted 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 2019-2020 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 2019-2020 Proposed Budget and the Adopted Budget, the amount expected to be received from Developer's Contributions in 2019-2020 decreased and the adopted budget for miscellaneous revenue was decreased accordingly. Also changed between the Proposed and the Adopted Budget was an increase in the appropriation of tax certiorari fund balance to partially offset an increase in the expense for tax certiorari charges. Included in the adopted budget are fee increases for the Department of Recreation and Parks, the Youth Bureau, the Building Department, the Department of Public Works and the fee schedule for filming in the City of White Plains. The City sought and received extension of its sales tax from New York State. 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 imposes a fee-in-lieu to be used exclusively for park, playground and other recreational purposes, including the acquisition of real property. If a development project is funded by the Industrial Development Agency, the City receives its portion of sales and mortgage recording taxes as specified in the adopted Common Council ordinances.

### **Operating Expenditures Goals**

The 2019-2020 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 that are not funded can only be filled from the savings generated when other positions become vacant during the fiscal year. The appropriation for tax certiorari payments was increased to reflect the estimated payment time of claims. Side-loading refuse vehicles have been purchased and continue to improve productivity and stabilize personnel costs. The City completed a 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 and has begun a similar program in City-Owned parking garages.

### **Reserve Performance Goals**

A Reserve for Financing is included in the 2019-2020 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding of expired labor contracts, merit increases and unknown contingencies. The amount budgeted for the latter category does not exceed one percent (1%) of the budget. A position control reserve account is budgeted as specified.

A spendable unassigned fund balance (\$2.9 million as of June 30, 2018 after an appropriation of \$6.055 million for 2019-2020) 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, 2019 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 10% of FY 2019-2020 General Fund expenditures, net of the amount provided in the Reserve for Financing.

### **Capital Improvements Performance Goals**

The development of the 2019-2025 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 2019-2020 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 2019-2020 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 2019-2020 Adopted Budget, long-term debt is recommended only for those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 82% 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, 2020 is projected to be \$3,829 but long-term net debt per capita is projected at \$1,683 or approximately \$317 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.

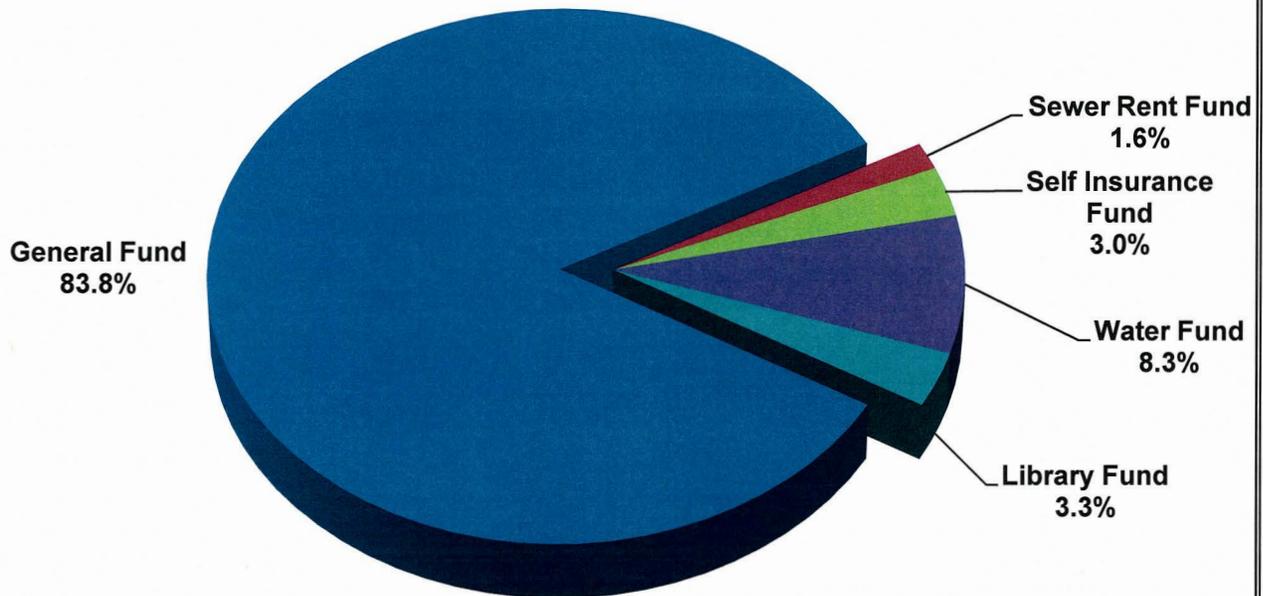
### **Financial Reporting Performance Goals**

The 2019-2020 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-five consecutive years; White Plains was also the first recipient in New York State of this award. Copies of the 2019-2020 Adopted Budget are made available to the public in print and posted to the City's website ([www.whiteplainsny.gov](http://www.whiteplainsny.gov)). Summaries of the budget 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 2019-2020 Budget was adopted at a public meeting held on May 30, 2019.

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# ADOPTED BUDGETS

## SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2019-2020 \$198.8 M



### BUDGET FACTS

Fiscal Year: July 1, 2019 – June 30, 2020

#### Combined Operating Expenditures:

- Total \$198.8 million
- Change \$4.9 million
- Percent Change 2.5%

#### Major Factors Impacting Tax Budget:

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

#### Tax Base:

- Total Assessed Valuation \$283,027,686
- Net Change in Assessment Roll \$(113,603)
- Percentage Change (0.04)%

#### Property Tax Rate:

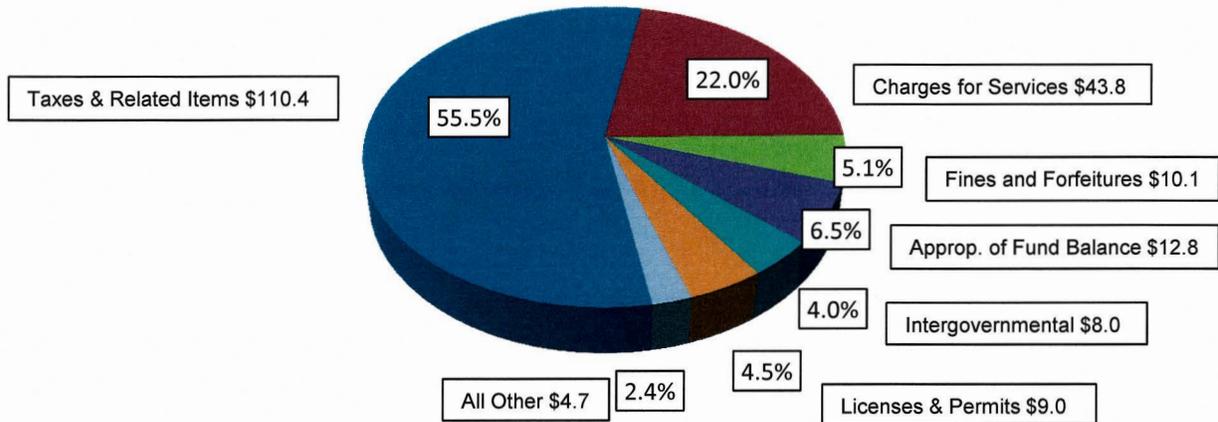
- Rate (per \$1,000 assessed value) \$217.07
- Property Tax Rate Change \$5.71
- Percentage Change 2.7%

**CITY OF WHITE PLAINS**  
**SUMMARY COMBINED OPERATING BUDGETS**  
**2019-2020**  
(in 000's of dollars)

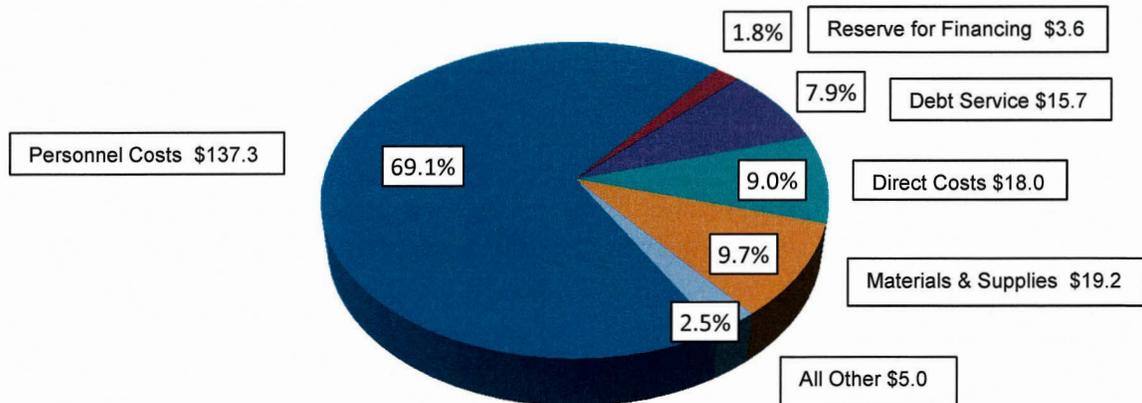
|                                | General Fund      | Library Fund    | Self Insurance Fund | Sewer Rent Fund | Water Fund       | Interfund Adjustments | Combined Total (Memorandum Only) |
|--------------------------------|-------------------|-----------------|---------------------|-----------------|------------------|-----------------------|----------------------------------|
| <b>REVENUES:</b>               |                   |                 |                     |                 |                  |                       |                                  |
| Property Tax & Related Items   | \$ 110,426        | \$              | \$                  | \$              | \$               | \$                    | \$ 110,426                       |
| Intergovernmental              | 7,827             | 18              |                     |                 | 119              |                       | 7,964                            |
| Charges for Services           | 24,626            | 33              | 5,944               | 3,268           | 17,382           | (7,476)               | 43,777                           |
| Licenses & Permits             | 8,976             |                 |                     |                 |                  |                       | 8,976                            |
| Fines & Forfeitures            | 10,089            |                 |                     |                 |                  |                       | 10,089                           |
| Miscellaneous                  | 3,405             | 19              |                     | 15              | 29               |                       | 3,468                            |
| Interest & Dividends           | 1,020             |                 |                     | 45              | 235              |                       | 1,300                            |
| Operating Transfers            |                   | 6,531           |                     |                 |                  | (6,531)               | -                                |
| <b>Total Revenues</b>          | <u>166,369</u>    | <u>6,601</u>    | <u>5,944</u>        | <u>3,328</u>    | <u>17,765</u>    | <u>(14,007)</u>       | <u>186,000</u>                   |
| Appropriation of Fund Bal.     | <u>12,436</u>     | <u>36</u>       |                     | <u>355</u>      |                  |                       | <u>12,827</u>                    |
| <b>Total Funds Available</b>   | <u>\$ 178,805</u> | <u>\$ 6,637</u> | <u>\$ 5,944</u>     | <u>\$ 3,683</u> | <u>\$ 17,765</u> | <u>\$ (14,007)</u>    | <u>\$ 198,827</u>                |
| <b>EXPENDITURES:</b>           |                   |                 |                     |                 |                  |                       |                                  |
| Salaries and Wages             | \$ 77,859         | \$ 2,975        | \$ 18               | \$ 517          | \$ 2,332         | \$                    | \$ 83,701                        |
| Employee Benefits              | 49,513            | 1,607           | 15                  | 554             | 1,862            |                       | 53,551                           |
| Materials & Supplies           | 9,825             | 929             | 1                   | 154             | 8,310            |                       | 19,219                           |
| Direct Costs                   | 17,215            | 398             | 5,811               | 691             | 1,383            | (7,476)               | 18,022                           |
| Equipment/Rolling Stock        | 963               | 17              |                     | 237             | 165              |                       | 1,382                            |
| Depreciation                   |                   |                 |                     | 882             | 1,541            |                       | 2,423                            |
| Capital Outlay                 |                   |                 |                     | 525             | 700              |                       | 1,225                            |
| Debt Service                   |                   |                 |                     | 84              | 1,209            |                       | 1,293                            |
| Operating Transfers:           |                   |                 |                     |                 |                  |                       |                                  |
| Debt Service Fund              | 13,728            | 701             |                     |                 |                  |                       | 14,429                           |
| Library Fund                   | 6,531             |                 |                     |                 |                  | (6,531)               | -                                |
| Reserve for Financing          | <u>3,171</u>      | <u>10</u>       | <u>99</u>           | <u>39</u>       | <u>219</u>       |                       | <u>3,538</u>                     |
| <b>Total Expenditures</b>      | <u>178,805</u>    | <u>6,637</u>    | <u>5,944</u>        | <u>3,683</u>    | <u>17,721</u>    | <u>(14,007)</u>       | <u>198,783</u>                   |
| Interfund Adjustments          | <u>(12,232)</u>   | <u>(44)</u>     |                     | <u>(601)</u>    | <u>(1,130)</u>   |                       | <u>-</u>                         |
| <b>Total (Memorandum Only)</b> | <u>\$ 166,573</u> | <u>\$ 6,593</u> | <u>\$ 5,944</u>     | <u>\$ 3,082</u> | <u>\$ 16,591</u> | <u>\$ -</u>           | <u>\$ 198,783</u>                |

**CITY OF WHITE PLAINS  
SUMMARY OF COMBINED OPERATING BUDGETS  
2019 - 2020**

**REVENUES: \$198.8M**



**EXPENDITURES: \$198.8M**



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

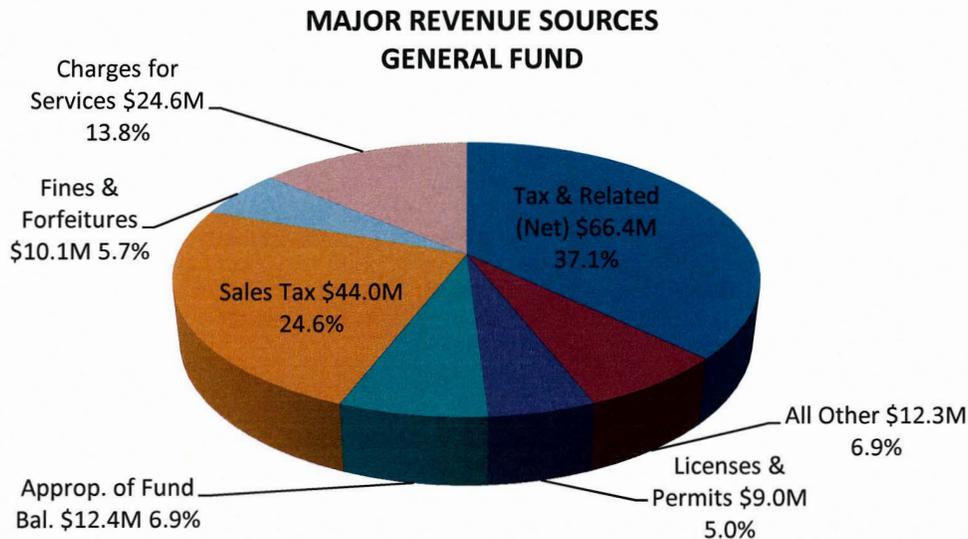
|   | General Fund      |                      |                    | Library Fund      |                      |                    | Self Insurance Fund |                      |                    |
|---|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------------------|----------------------|--------------------|
|   | 2017-18<br>Actual | 2018-19<br>Projected | 2019-20<br>Adopted | 2017-18<br>Actual | 2018-19<br>Projected | 2019-20<br>Adopted | 2017-18<br>Actual   | 2018-19<br>Projected | 2019-20<br>Adopted |
| <b>FINANCIAL SOURCES:</b>   |                   |                      |                    |                   |                      |                    |                     |                      |                    |
| Property & Related Taxes  | \$ 108,239        | \$ 109,000           | \$ 110,426         | \$ -              | \$ -                 | \$ -               | \$ -                | \$ -                 | \$ -               |
| Intergovernmental   | 8,129             | 8,300                | 7,827              | 18                | 18                   | 18                 | -                   | -                    | -                  |
| Charges for Services  | 22,706            | 23,400               | 24,626             | 62                | 36                   | 33                 | 6,894               | 6,993                | 5,944              |
| Licenses & Permits  | 7,670             | 9,000                | 8,976              | -                 | -                    | -                  | -                   | -                    | -                  |
| Fines & Forfeitures   | 8,241             | 9,000                | 10,089             | -                 | -                    | -                  | -                   | -                    | -                  |
| Miscellaneous   | 3,405             | 3,400                | 3,405              | 52                | 25                   | 19                 | 551                 | 36                   | -                  |
| Interest Income   | 589               | 1,100                | 1,020              | -                 | -                    | -                  | 136                 | 240                  | -                  |
| Transfers In  | -                 | -                    | -                  | 6,329             | 6,400                | 6,531              | -                   | -                    | -                  |
| Appropriation of Fund Balance   | -                 | -                    | 12,436             | -                 | -                    | 36                 | -                   | -                    | -                  |
| <b>Total Financial Sources</b>  | <b>158,979</b>    | <b>163,200</b>       | <b>178,805</b>     | <b>6,461</b>      | <b>6,479</b>         | <b>6,637</b>       | <b>7,581</b>        | <b>7,269</b>         | <b>5,944</b>       |
| <b>FINANCIAL USES:</b>  |                   |                      |                    |                   |                      |                    |                     |                      |                    |
| Salaries and Wages  | 75,031            | 75,000               | 77,859             | 2,881             | 2,848                | 2,975              | 14                  | 2                    | 18                 |
| Employee Benefits   | 46,482            | 47,900               | 49,513             | 1,571             | 1,630                | 1,607              | 13                  | 17                   | 15                 |
| Materials & Supplies  | 9,278             | 9,500                | 9,825              | 961               | 900                  | 929                | -                   | -                    | 1                  |
| Direct Costs  | 15,018            | 15,800               | 17,215             | 406               | 421                  | 398                | 4,477               | 6,830                | 5,811              |
| Equipment/Rolling Stock   | 199               | 500                  | 963                | 26                | 20                   | 17                 | -                   | -                    | -                  |
| Depreciation  | -                 | -                    | -                  | -                 | -                    | -                  | -                   | -                    | -                  |
| Capital Outlay  | -                 | -                    | -                  | -                 | -                    | -                  | -                   | -                    | -                  |
| Debt Service-Principal  | -                 | -                    | -                  | -                 | -                    | -                  | -                   | -                    | -                  |
| Debt Service-Interest   | -                 | -                    | -                  | -                 | -                    | -                  | -                   | -                    | -                  |
| Transfers Out   | 18,575            | 19,000               | 20,259             | 585               | 704                  | 701                | -                   | -                    | -                  |
| Reserve for Financing   | -                 | 300                  | 3,171              | -                 | -                    | 10                 | -                   | -                    | 99                 |
| <b>Total Financial Uses</b>   | <b>164,583</b>    | <b>168,000</b>       | <b>178,805</b>     | <b>6,430</b>      | <b>6,523</b>         | <b>6,637</b>       | <b>4,504</b>        | <b>6,849</b>         | <b>5,944</b>       |
| <b>Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses</b> | <b>(5,604)</b>    | <b>(4,800)</b>       | <b>-</b>           | <b>31</b>         | <b>(44)</b>          | <b>-</b>           | <b>3,077</b>        | <b>420</b>           | <b>-</b>           |
| <b>Restricted Sales Tax</b>   | <b>5,008</b>      | <b>5,000</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>-</b>            | <b>-</b>             | <b>-</b>           |
| <b>Beginning Fund Balance/Equity</b>  | <b>36,115</b>     | <b>35,519</b>        | <b>35,719</b>      | <b>92</b>         | <b>123</b>           | <b>79</b>          | <b>(4,182)</b>      | <b>(1,105)</b>       | <b>(685)</b>       |
| <b>Ending Fund Balance/Equity</b>   | <b>\$ 35,519</b>  | <b>\$ 35,719</b>     | <b>\$ 35,719</b>   | <b>\$ 123</b>     | <b>\$ 79</b>         | <b>\$ 79</b>       | <b>\$ (1,105)</b>   | <b>\$ (685)</b>      | <b>\$ (685)</b>    |

| Sewer Rent Fund   |                      |                    | Water Fund        |                      |                    | Debt Service Fund |                      |                    | Total - All Funds |                      |                    |
|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|
| 2017-18<br>Actual | 2018-19<br>Projected | 2019-20<br>Adopted |
| \$ -              | \$ -                 | \$ -               | \$ -              | \$ -                 | \$ -               | \$ -              | \$ -                 | \$ -               | \$ 108,239        | \$ 109,000           | \$ 110,426         |
| -                 | -                    | -                  | 376               | 1,077                | 119                | 155               | 151                  | 146                | 8,678             | 9,546                | 8,110              |
| 2,814             | 3,200                | 3,268              | 16,961            | 17,700               | 17,382             | -                 | -                    | -                  | 49,437            | 51,329               | 51,253             |
| -                 | -                    | -                  | 4                 | -                    | -                  | -                 | -                    | -                  | 7,674             | 9,000                | 8,976              |
| -                 | -                    | -                  | 15                | -                    | -                  | -                 | -                    | -                  | 8,256             | 9,000                | 10,089             |
| 268               | 149                  | 15                 | 57                | 375                  | 29                 | 32                | 1,374                | -                  | 4,365             | 5,359                | 3,468              |
| 12                | 50                   | 45                 | 97                | 260                  | 235                | -                 | 3                    | -                  | 834               | 1,653                | 1,300              |
| -                 | -                    | -                  | -                 | -                    | -                  | 12,956            | 13,293               | 14,429             | 19,285            | 19,693               | 20,960             |
| -                 | -                    | 355                | -                 | -                    | -                  | -                 | -                    | -                  | -                 | -                    | 12,827             |
| <u>3,094</u>      | <u>3,399</u>         | <u>3,683</u>       | <u>17,510</u>     | <u>19,412</u>        | <u>17,765</u>      | <u>13,143</u>     | <u>14,821</u>        | <u>14,575</u>      | <u>206,768</u>    | <u>214,580</u>       | <u>227,409</u>     |
| 471               | 490                  | 517                | 2,276             | 2,200                | 2,332              | -                 | -                    | -                  | 80,673            | 80,540               | 83,701             |
| 511               | 545                  | 554                | 1,748             | 1,762                | 1,862              | -                 | -                    | -                  | 50,325            | 51,854               | 53,551             |
| 91                | 120                  | 154                | 6,972             | 7,200                | 8,310              | -                 | -                    | -                  | 17,302            | 17,720               | 19,219             |
| 309               | 285                  | 691                | 1,124             | 1,244                | 1,383              | -                 | -                    | -                  | 21,334            | 24,580               | 25,498             |
| 161               | 214                  | 237                | 42                | 89                   | 165                | -                 | -                    | -                  | 428               | 823                  | 1,382              |
| 825               | 835                  | 882                | 1,484             | 1,600                | 1,541              | -                 | -                    | -                  | 2,309             | 2,435                | 2,423              |
| -                 | 900                  | 525                | -                 | 900                  | 700                | -                 | -                    | -                  | -                 | 1,800                | 1,225              |
| -                 | -                    | -                  | -                 | -                    | -                  | 9,739             | 10,562               | 11,259             | 9,739             | 10,562               | 11,259             |
| 58                | 59                   | 84                 | 758               | 759                  | 1,209              | 4,034             | 3,832                | 4,316              | 4,850             | 4,650                | 5,609              |
| -                 | -                    | -                  | -                 | -                    | -                  | -                 | -                    | -                  | 19,160            | 19,704               | 20,960             |
| -                 | -                    | 39                 | -                 | -                    | 219                | -                 | -                    | -                  | -                 | 300                  | 3,538              |
| <u>2,426</u>      | <u>3,448</u>         | <u>3,683</u>       | <u>14,404</u>     | <u>15,754</u>        | <u>17,721</u>      | <u>13,773</u>     | <u>14,394</u>        | <u>15,575</u>      | <u>206,120</u>    | <u>214,968</u>       | <u>228,365</u>     |
| 668               | (49)                 | -                  | 3,106             | 3,658                | 44                 | (630)             | 427                  | (1,000)            | 648               | (388)                | (956)              |
| -                 | -                    | -                  | -                 | -                    | -                  | -                 | -                    | -                  | 5,008             | 5,000                | -                  |
| <u>8,417</u>      | <u>9,085</u>         | <u>9,036</u>       | <u>23,354</u>     | <u>26,460</u>        | <u>30,118</u>      | <u>3,149</u>      | <u>2,519</u>         | <u>2,946</u>       | <u>66,945</u>     | <u>72,601</u>        | <u>77,213</u>      |
| <u>\$ 9,085</u>   | <u>\$ 9,036</u>      | <u>\$ 9,036</u>    | <u>\$ 26,460</u>  | <u>\$ 30,118</u>     | <u>\$ 30,162</u>   | <u>\$ 2,519</u>   | <u>\$ 2,946</u>      | <u>\$ 1,946</u>    | <u>\$ 72,601</u>  | <u>\$ 77,213</u>     | <u>\$ 76,257</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 of 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 31<sup>st</sup> and last fiscal year's actual revenues.

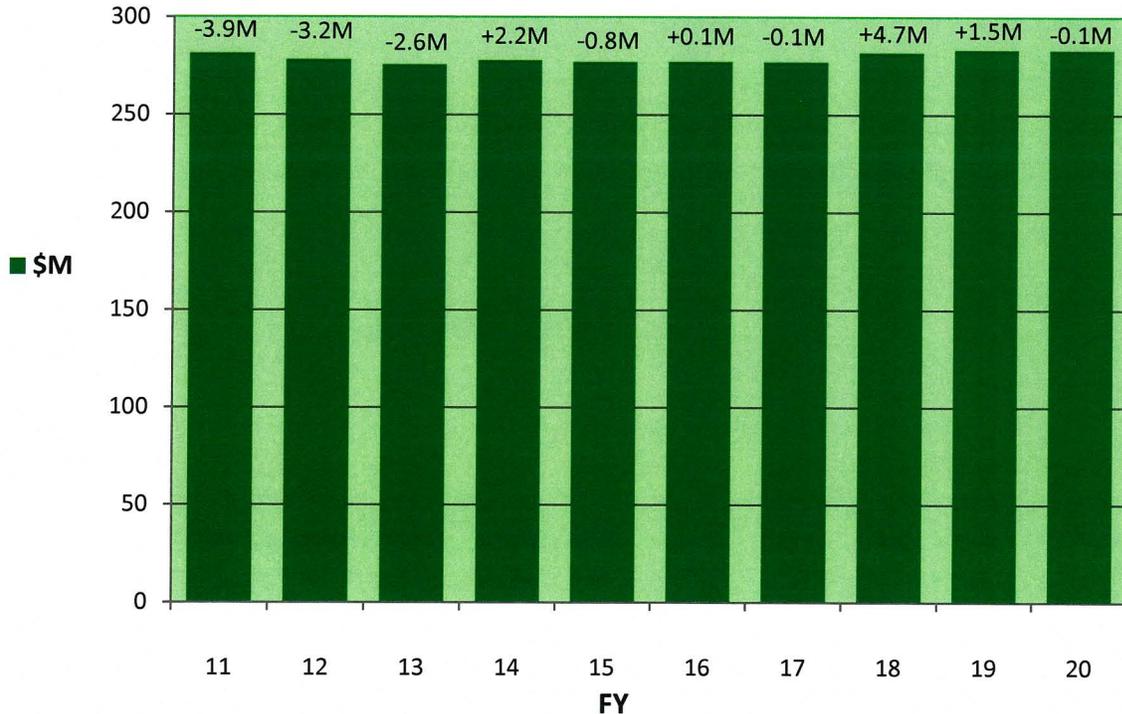
|                                    | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised<br/>Budget</b> | <b>2019-2020<br/>Adopted<br/>Budget</b> |
|------------------------------------|-----------------------------|---|---|
| Property Taxes (Net)               | \$ 59,440,552               | \$ 61,900,071                           | \$ 62,937,768                           |
| Sales Tax – Unrestricted           | 45,069,015                  | 44,500,000                              | 44,000,000                              |
| Sales Tax – Restricted             | 5,007,666                   | -                                       | -                                       |
| Other Taxes                        | 3,730,203                   | 3,397,230                               | 3,488,000                               |
| Intergovernmental                  | 8,129,070                   | 8,101,245                               | 7,826,995                               |
| Charges for Services               | 22,705,625                  | 23,213,311                              | 24,626,568                              |
| Licenses and Permits               | 7,669,623                   | 7,517,422                               | 8,975,684                               |
| Fines & Forfeitures                | 8,240,855                   | 8,880,900                               | 10,088,821                              |
| Miscellaneous                      | 3,994,621                   | 3,797,997                               | 4,425,487                               |
|                                    | <u>163,987,230</u>          | <u>161,308,176</u>                      | <u>166,369,323</u>                      |
| Appropriated for Tax Stabilization | -                           | 5,067,769                               | 5,111,025                               |
| Appropriated for Open Space        | -                           | 120,000                                 | 120,000                                 |
| Appropriated for Tax Certioraris   | -                           | 900,000                                 | 1,150,000                               |
| Assigned to Prior Yr. Encumbrance  | -                           | 1,506,548                               | -                                       |
| Unassigned                         | -                           | 6,675,000                               | 6,055,000                               |
|                                    | <u>\$ 163,987,230</u>       | <u>\$ 175,577,493</u>                   | <u>\$ 178,805,348</u>                   |

# GENERAL FUND

**Property Tax Levy:** The assessed valuation of taxable properties in the City of White Plains on March 1, 2019 was \$283,027,686, a decrease of \$113,603 from the prior year. The following schedule summarizes the changes from the 2018 roll:

|                                  | <u>Taxable<br/>Properties</u> | <u>Special<br/>Franchise</u> | <u>Total<br/>Taxable Roll</u> |
|----------------------------------|-------------------------------|------------------------------|-------------------------------|
| FY 2018-2019 Taxable Roll        | \$ 270,037,139                | \$ 13,104,150                | \$ 283,141,289                |
| Assessments Added to Roll        | 4,904,220                     | -                            | 4,904,220                     |
| Assessments Removed from Roll    | (4,178,750)                   | (975,917)                    | (5,154,667)                   |
| Net Change to Partial Exemption  | 136,844                       | -                            | 136,844                       |
| <b>FY 2019-2020 TAXABLE ROLL</b> | <b>\$ 270,899,453</b>         | <b>\$ 12,128,233</b>         | <b>\$ 283,027,686</b>         |
| Net Change                       | \$ 862,314                    | \$ (975,917)                 | \$ (113,603)                  |

## 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 2019-2020 decreased slightly (\$113,603) following an increase of \$1.5 million in the previous fiscal year. PILOT properties that were transferred to the assessment roll were the north tower of the City Center Building and Target. 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 \$136,844 and assessments removed from the roll of \$5.2 million.

# GENERAL FUND

The fiscal year 2019-2020 budget includes a property tax rate increase of 2.7% or \$5.71 per thousand dollars of assessed value, for a total rate of \$217.07. For a residential home with a median assessment of \$13,500 City property taxes will be \$2,930, which is an increase of approximately \$77 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$1.3 million in fiscal year 2019-2020, a decrease of \$0.6 million from the current fiscal year. The following schedule summarizes the changes in the City's property tax levy, including PILOTs and prior year tax collections:

|   | 2017-2018<br>Actual | 2018-2019<br>Budget | 2019-2020<br>Budget |
|---|---------------------|---------------------|---------------------|
| Property Tax Levy                           | \$57,380,750        | \$59,844,743        | \$61,436,820        |
| Payments in Lieu of Taxes                   | 1,934,389           | 1,837,328           | 1,322,948           |
| Prior Year Collections                      | 295,854             | 200,000             | 200,000             |
| Allowance for Refunds/<br>Uncollected Taxes | (170,441)           | (22,000)            | (22,000)            |
|   | \$59,440,552        | \$61,900,071        | \$62,937,768        |
| Tax Rate                                    | \$205.37            | \$211.36            | \$217.07            |

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 the lower of two percent or the rate of inflation and plus or minus any pertinent adjustments, 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 2019-2020 tax levy is less than the state-capped amount.

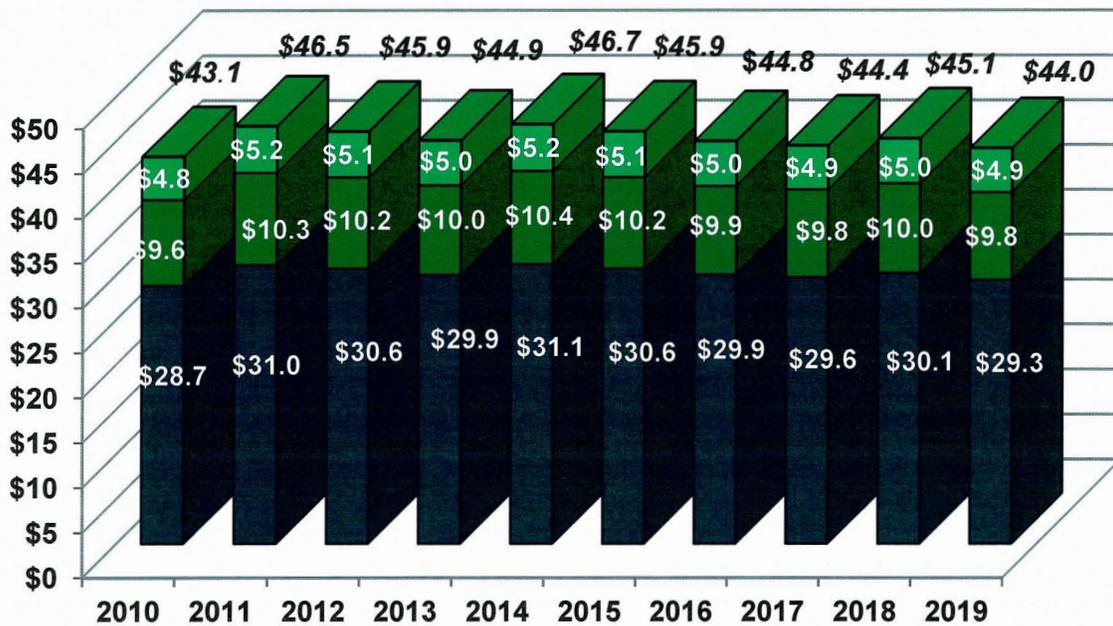
In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$660.75 per \$1,000 on July 1, 2019. This limit, when compared with the tax rate of \$217.07, less allowable exclusions, leaves a potential taxing margin of \$499.97 per \$1,000.

**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 2% until 1982 when Westchester County pre-empted 1/2% of this total, reducing the City's rate to 1 1/2%. A significant shift in the tax burden from sales to property taxes occurred after 1982. In 1993 the local sales tax was increased by 1/2% back to the original 2% total. In 2008, the New York State Legislature approved an additional 1/4% increase bringing the sales tax rate to 2 1/4%. Unlike the original 1.5% these increases are not permanent and must be approved for extension by New York

# GENERAL FUND

State every two years. Authorization to extend these rates for two additional years was approved in May of 2019. The FY 2019-2020 budget of \$44 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 to extend this tax was approved in May of 2019.

**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 2018-2019 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, 2018, there was \$5.1 million in the Tax Stabilization Account which was not appropriated. As of April 30, 2019, an additional \$4.1 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, 2018 are available for appropriation in the City's 2019-2020 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2020-2021. This account is an important resource for the City to maintain a reasonably stable tax levy.

The 2019-2020 fiscal year adopted budget includes a sales tax estimate of \$44 million (24.6% of General Fund funding). This amount takes into account both the expectations for current year collections and the fact that this revenue has been decreasing over recent years from a high of \$46.7 million five years ago. It is also consistent with the City Charter's requirement that these revenues be

# GENERAL FUND

budgeted in the subsequent year at an amount not to exceed the current year forecast. The budget for sales tax is \$0.5 million less than the current year's budget. Like many 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 2018-2019, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$37.2 million. Sales tax receipts for that ten-month period were down approximately 1% from the prior year; however, receipts in the final quarter last year were up 5% over the previous year. The sales tax estimate in the Adopted Budget is conservative. 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 (\$480,000), which is expected to increase 14% from last year's budget, and the utilities gross receipts tax which is budgeted at \$1,108,000, an increase of 3%. The taxes levied for the Business Improvement District (B.I.D.) will remain at \$700,000. The remaining source in this category is the hotel occupancy tax budgeted at \$1,200,000, the same as the current year. The hotel occupancy tax is also subject to authorization by the State and was last renewed as of December 31, 2018.

**Intergovernmental Revenues:** Intergovernmental revenues in the 2019-2020 budget are decreasing by 3% to \$7.8 million. The transfer of a State grant (PAVE NY) from the operating to the capital budget is the largest component of the decrease. 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 seven years.

The second largest revenue source in Intergovernmental Revenues is the Mortgage Recording Tax, which is budgeted at \$2,000,000 in the fiscal year 2019-2020 budget, an increase of \$50,000 or 3% over the current year's budget. Six month receipts totaled \$1,469,425 for the period April 2018 through September 2018. Preliminary returns for the second half of the year indicate the real estate market is not strengthening. Because residential sales have not increased consistently, this revenue source is budgeted conservatively in accordance with the City Charter.

The amount expected to be received by various departments in Community Development funding is \$85,500. This is a decrease of \$51,533 from the actual amount received in 2018-2019. All other Intergovernmental revenue is budgeted at \$278,239.

**Charges for Services:** 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.

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 annual budget because of the limitations imposed by the property tax levy cap. Charges for Services in the adopted 2019-2020 budget total \$24.6 million, an increase of 6% over the 2018-2019 adopted budget. The largest increases are in the charges to the Water and Sewer Rent Funds. A charge to the Water Fund (\$995,000) for services provided by the General Fund, as well as a charge to the Sewer Rent Fund (\$542,000) is included in the budget. Based on a current study, the charges in both categories reflect

# GENERAL FUND

the need for increased engineering services from City staff to comply with federal and state mandates and to implement capital projects approved by the Common Council. Fees for Recreation and Youth programs approved earlier this year are also reflected in the adopted budget. Revenue for Police contract services will increase to \$2.4 million.

**Licenses and Permits:** Revenue from various types of licenses and permits is estimated at \$9 million, a 19% increase over the 2018-2019 adopted budget. Receipts in this category last year totaled \$7.7 million and are projected at \$9.2 million for the current fiscal year. Revenues from the Building Department represent the largest component of this revenue category totaling \$5.3 million, or 59% of the total category. Building permits from new building construction, as well as from regular annual building activity in the City are budgeted at \$3.75 million in fiscal year 2019-2020. The Building Department is recommending certain fee increases with respect to permits, elevator inspections and certificates of occupancy. Another important revenue source in the Licenses and Permits category is franchise fees (cable and fiber optic) which are budgeted at \$1.035 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. Public Works revenue in this category includes permits for street openings, street obstructions and storm water permits and is expected to increase 18% to almost \$1.3 million. Revenue from Public Safety permits will decrease (4%) based on revenue projections for the current fiscal year. Public Safety revenue includes permits for taxis, towing medallion and hazard alarm registration. Also included in this category is filming fees and permits which are projected to increase 10% to \$110,000 based on an increase in rates.

**Fines and Forfeitures:** Fines and forfeitures total \$10.1 million, an increase of \$1.2 million or 14% from the fiscal year 2018-2019 adopted budget. Major revenue sources within this category include off-street parking fines and on-street violations (up \$0.5 million to \$7.4 million), fines and bail imposed through the City Court (\$990,000), overtime parking notices (\$141,300), hazard alarm fines (\$150,000) and fines for red light violations (\$1.4 million). The adopted budget for the red light violations assumes the use of all cameras authorized by the State. New to this category in the 2019-2020 Adopted Budget is a fine for street opening violations and sidewalk-curb-driveway violations.

**Miscellaneous Revenues:** Miscellaneous revenues are budgeted at \$3.4 million in fiscal year 2019-2020. The largest revenue sources in this category are the rental of City properties (\$932,117), the lease of parking spaces within the Longview garage (\$906,384) and other City parking areas, as well as the rental of a portion of Renaissance Plaza (\$116,800). 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, as well as other miscellaneous sources.

**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 2019-2020 is \$1,020,000, a significant increase over the current fiscal year's budget. The federal funds rate has increased over recent years which has increased the amount of interest revenue received.

**Appropriation of Fund Balance:** The City Charter states, "An amount not to exceed the undesignated fund balance as of the close of the preceding fiscal year may be appropriated for use in the (succeeding) budget year." The adopted budget for FY 2019-2020 recommends an appropriation of \$6.055 million to balance the budget, a decrease of 9.3% over the current year's adopted appropriation. An appropriation of \$1.150 million from fund balance committed to tax certiorari is also

# GENERAL FUND

recommended. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$120,000) will be allocated towards debt service on prior recreation improvements and land acquired by the City. Finally, the adopted budget for FY 2019-2020 includes an appropriation of \$5.1 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2017-2018 receipts from the 1/4% in sales tax dedicated for this purpose. The appropriations of fund balance constitute 7% of the total general fund revenue budget and are 3% less than the current year. The appropriation of fund balance is an important tool to be used in balancing the budget. One of the objectives of this budget is to maintain a structural balance on the revenue side of the budget without negatively impacting property taxes or total fund balance. The implementation of the 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.

**Revenue Outlook:** The City is committed to securing new sources of income to fund operations and to maintain its fund balance in order to provide for long-term financial stability. The local hotel occupancy tax which provides over \$1 million in revenue to the City and the non-permanent portion of the sales tax that must be renewed every two years and is expected to total approximately \$20 million in 2019/2020 have both been renewed recently by New York State. The City has also negotiated payments from developers who are using the County's IDA to replace local sales and mortgage taxes that it otherwise would not have received. Also included in these negotiations, are payments into a fund to develop new parks in the City. The extension of the City's utilities gross receipts tax on cell phones is another revenue initiative that would enhance the City's revenues, but State approval is needed for this 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

## 2019-2020 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

### Revenues:

|   |                |
|---|----------------|
| Proposed Budget                                 | \$ 178,805,348 |
| Appropriation of Tax Certiorari Fund<br>Balance | 250,000        |
| Developers' Contributions                       | -250,000       |
| Adopted Budget                                  | \$ 178,805,348 |

### Expenditures:

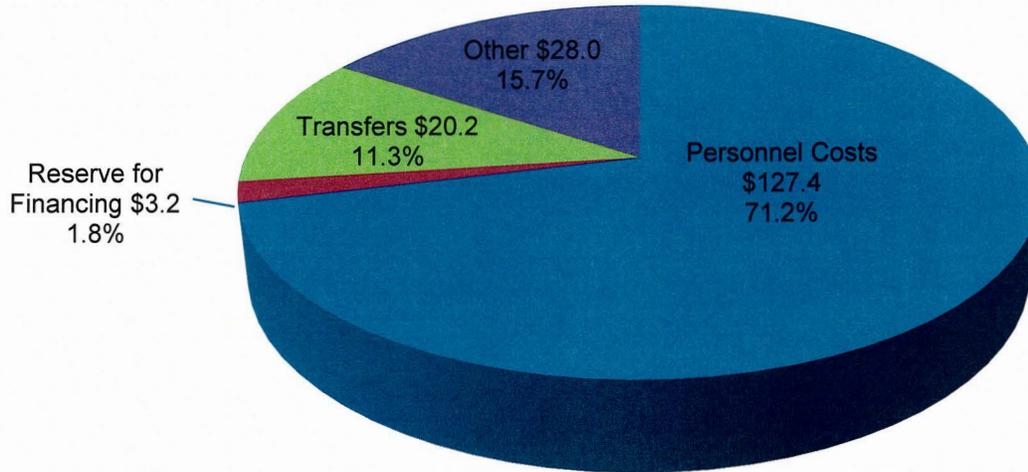
|   |                |
|---|----------------|
| Proposed Budget   | \$ 178,805,348 |
| Union and Non-Union Salary and Benefit<br>Adjustments as of 7/1/2019                                | 2,656,049      |
| Full-time Employee Turnover<br>(various departments net)  | -101,375       |
| Rent Abatements (SCRIE and DRIE)  | 25,000         |
| Taxes on City Properties  | 33,000         |
| Tax Certiorari Expense  | 500,000        |
| General Fund Contribution to the<br>Library (union and non-union salary<br>and benefit adjustments) | 65,987         |
| Reserve for Financing   | -3,178,661     |
| Adopted Budget  | \$ 178,805,348 |

### 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, 2018 and last year's actual expenditures are shown below:

|                             | <u>2017-2018</u><br>Actual | <u>2018-2019</u><br>Revised Budget | <u>2019-2020</u><br>Budget |
|-----------------------------|----------------------------|------------------------------------|----------------------------|
| <b><u>EXPENDITURES:</u></b> |                            |                                    |                            |
| Salaries & Wages            | \$ 75,030,908              | \$ 74,308,359                      | \$ 77,858,473              |
| Employee Benefits           | 46,482,160                 | 48,617,397                         | 49,513,399                 |
| Materials & Supplies        | 9,277,856                  | 10,000,069                         | 9,825,165                  |
| Direct Costs                | 15,018,163                 | 17,628,280                         | 17,215,189                 |
| Equipment/Rolling Stock     | 199,142                    | 601,611                            | 962,972                    |
| Reserve for Financing       | -                          | 5,387,657                          | 3,171,339                  |
| Operating Transfers:        |                            |                                    |                            |
| Capital Projects Fund       | 50,000                     | -                                  | -                          |
| Debt Service Fund           | 12,193,762                 | 12,538,793                         | 13,727,824                 |
| Library Fund                | 6,329,528                  | 6,460,064                          | 6,530,987                  |
| Other Funds                 | 1,620                      | 35,263                             | -                          |
| <b>Total Expenditures:</b>  | <u>\$ 164,583,139</u>      | <u>\$ 175,577,493</u>              | <u>\$ 178,805,348</u>      |

**Salaries & Wages:** Salaries and Wages are budgeted at \$77.9 million in the 2019-2020 Adopted Budget. This is an increase of \$1.8M as compared to the 2018-2019 Adopted Budget and is due to recently settled union contracts for the majority of city employees. This increase would have been higher if not for turnover over the past several months and lower starting salaries for all unions. Merit increases for certain city employees have been included in the Reserve for Financing as has funding for unsettled union contracts. Pursuant to City policy, the salaries and wages budget does not include

# GENERAL FUND

funding for many vacant full-time positions. The City's salary and wages budget will continue to be adjusted throughout the year for any staffing changes that occur. The budget also provides funding for part-time positions in accordance with the City's hourly pay plan. The budget for part-time salaries totals \$2.3 million in the 2019-2020 budget. This amount is down slightly from the current year's adopted budget.

A total of 879 positions are authorized City-wide (of which 838 are filled) in the adopted budget. There are 771 full-time positions funded in the General Fund adopted budget out of an authorized total of 807 positions; the position of Stock Clerk I has been added and two positions of Sanitation Workers have been deleted. A Library Clerk has been deleted from the Library Fund Table of Organization. No provision has been made to fund any grant positions which may end during the fiscal year. Departmental overtime budgets total \$5.1 million, or about \$800,000 more than the amount funded in the current fiscal year. The largest increases occurred in Police and Fire.

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, as 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 upon requests from 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 Vacancy Release Committee 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 over 70% of the budget. To put the cost of the City's employees into perspective, the combined 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 2019-2020 budget total \$127.4 million without consideration for merit increases, cost of living increases for outstanding contracts or vacancies. Accordingly, management of the City's work force through the Vacancy Release Committee is key to controlling these 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 to ensure optimum staffing levels are maintained. The City's management reviews staffing levels throughout the year, often on a weekly basis.

# GENERAL FUND

The City-wide workforce of 879 authorized positions can be summarized as follows:

|                    | <u>Authorized</u> | <u>% of Total</u> |
|--------------------|-------------------|-------------------|
| General Government | 102               | 11 %              |
| Parking            | 97                | 11 %              |
| Public Works       | 234               | 27 %              |
| Public Safety      | 384               | 44 %              |
| Community Services | <u>62</u>         | <u>7 %</u>        |
|                    | 879               | 100 %             |

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

**Employee Benefits:** Employee benefits in the adopted budget total \$49.5 million, a slight increase over the current year 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 \$5.9 million in fiscal year 2019-2020, an increase of 4%. The MTA payroll tax is also budgeted in this category at \$262,887, a slight increase over the current year adopted budget.

Pension costs are projected at \$13.8 million, a decrease of approximately \$100,000 from the current adopted budget. Pension rates are set by the Office of the New York State Comptroller. The savings to the City results from lower starting salaries for new employees. This year, rates for the State Employees' Retirement system and the Police and Fire System fluctuated slightly. 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 2018-2019 through 2019-2020.

| <u>Pension Rates</u>                 | <u>04/01/17-<br/>03/31/18<br/>Actual</u> | <u>04/01/18-<br/>03/31/19<br/>Actual</u> | <u>04/01/19-<br/>06/30/20<br/>Budget</u> |
|--------------------------------------|--|--|--|
| <u>Police &amp; Fire Retirement:</u> |  |  |  |
| Tier 2                               | 24.6%                                    | 24.0%                                    | 24.3%                                    |
| Tier 3                               | 24.3%                                    | 23.7%                                    | 24.2%                                    |
| Tier 5                               | 19.9%                                    | 19.4%                                    | 19.8%                                    |
| Tier 6                               | 14.8%                                    | 14.4%                                    | 14.6%                                    |
| <u>Employees Retirement System:</u>  |  |  |  |
| Tier 1                               | 21.7%                                    | 21.6%                                    | 21.4%                                    |
| Tier 2                               | 19.7%                                    | 19.6%                                    | 19.5%                                    |
| Tiers 3, 4                           | 16.0%                                    | 15.8%                                    | 15.8%                                    |
| Tier 5                               | 13.1%                                    | 13.0%                                    | 13.2%                                    |
| Tier 6                               | 9.3%                                     | 9.3%                                     | 9.3%                                     |

# GENERAL FUND

The final major expenditure within the employee benefits category is insurance for active and retired employees. Total health insurance costs are budgeted at \$27.4 million in fiscal year 2019-2020. The New York State Health Insurance Program (NYSHIP) has raised premium rates 2% over 2018. An increase of 4.5% is also included in the budget for January 1, 2020. Retiree health insurance costs are included in these increases and are budgeted at \$10.9 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. Many retirees must also contribute to their insurance. 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. The budgeted expense for Health insurance buyout payments for active employees increased 1%, while buyouts for retirees decreased by 2.6%.

Dental insurance premium payments are budgeted at \$499,891 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 \$1,437 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$119,931, based on the current number of eligible employees and the contracted rate for next year of \$349 per employee. The premium for group life insurance is budgeted at \$73,000. The City also pays supplemental benefits and uniform maintenance in the amount of \$772,645. Also included in employee benefits are expenses related to education and training (\$78,050), tuition reimbursement (\$29,500) and work clothing, protective clothing and uniforms (\$453,041).

**Materials & Supplies:** Appropriations in this category of expense total \$9.8 million in the adopted budget, up 0.5% from the fiscal year 2018-2019 year adopted budget. The largest increase occurs in the cost of utilities (from \$3.5 million to \$3.6 million). Appropriations for land and road maintenance were decreased (3%) because more street repairs are planned for capital projects using State funding previously accounted for in the General Fund. Appropriations for rolling stock repairs and maintenance were increased (1% to \$1.6 million). The budget for building and facility operations will remain approximately the same (\$956,685). 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 \$17.2 million in the adopted budget, an increase of 6.2% 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). The budget also includes an allocation of \$680,000 for the ambulance contract because an additional ambulance has been added for use in peak hours. Legal judgments and settlements for tax certiorari are increasing by \$500,000 to \$2.3 million. This increase is necessary because several large cases that the City had originally planned on settling in the current fiscal year are now not expected to be settled until after the new fiscal year begins. The largest component of direct costs is the contribution to the Self Insurance Fund (\$5.7 million) which is increasing \$100,000 from the current year. A detailed analysis of the Self Insurance Fund budget is contained later in this section. Other major components of Direct Costs include waste haul-away services (\$921,066), service contracts (\$1,187,623), ticket collections (\$397,000) and credit card fees (\$776,700). Support to the Slater Center will increase by \$6,000 to \$226,000. The adopted budget includes \$495,000 for the red light camera contract.

# GENERAL FUND

**Equipment:** Included in this category is the acquisition of rolling stock and miscellaneous equipment. The adopted budget includes \$224,472 for the acquisition/replacement of equipment throughout various departments. Included in this amount is \$68,271 for machinery and tools, \$40,000 for protective services equipment, \$25,000 for parking meters and \$45,545 for computer and related equipment.

**Rolling Stock:** The City's Capital Improvement Program recommends the replacement of certain vehicles in FY 2019-2020. In the adopted budget, sixteen vehicles are funded with cash, of which ten are police vehicles. Other vehicles planned to be financed with cash include an electric compact in the Building Department, a pick-up and mini-van in Parking, a pick-up in Engineering and a trac loader and a utility trailer in Recreation and Parks Maintenance in Public Works. A total of \$738,500 has been included in the budget in this category. The Capital Improvement Program also includes the purchase of eleven vehicles with the proceeds of debt at a total estimated cost of \$2,430,000. The following vehicles are recommended for replacement through the issuance of debt: two rear loaders; a fire pumper, a communications van; a roll off plow, a wheel loader, a mechanical sweeper; a sidewalk/plow and three pick-up trucks.

**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 2019-20120 Budget includes an allowance to fund open labor contracts and employee merit pay increases as of July 1. An allowance is also made for merit pay increases owed pursuant to the CSEA contract. These funds will be transferred to the appropriate salary and benefit accounts as necessary. The budget for the Reserve for Financing is \$3,171,339.

**Transfer to Library Fund:** The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$6,530,987, compared to \$6,420,000 in the FY 2018-2019 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 3.6% of the City's total budget, approximately the same as the current year. A more detailed analysis of the Library Fund Budget is contained later in this section and in Section IV of this document.

**Transfer to Capital Projects Fund:** On February 4, 2019, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2019-2020 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 2019-2020 Capital Improvement Program recommends no contribution from the General Fund for capital projects and thus, none is included in the operating budget for FY 2019-2020. In addition to the rolling stock to be financed through the issuance of debt discussed above, it is recommended that all other capital projects related to the General Fund (\$6.9 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 \$13.7 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 2019-2020, an increase of 9.5% or \$1.2 million from the current fiscal year. In addition, an appropriation of debt service fund balance is

# GENERAL FUND

needed to meet current obligations in the new budget year. The amount of the General Fund contribution is higher than anticipated because only \$1 million in debt service fund balance was appropriated to offset this expense. It had been anticipated, based on the recommendations of the Budget and Management Advisory Committee, that foreclosed and other City property would be sold, with the proceeds dedicated to debt service fund balance. As debt service fund balance is utilized 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 mandated tax cap.

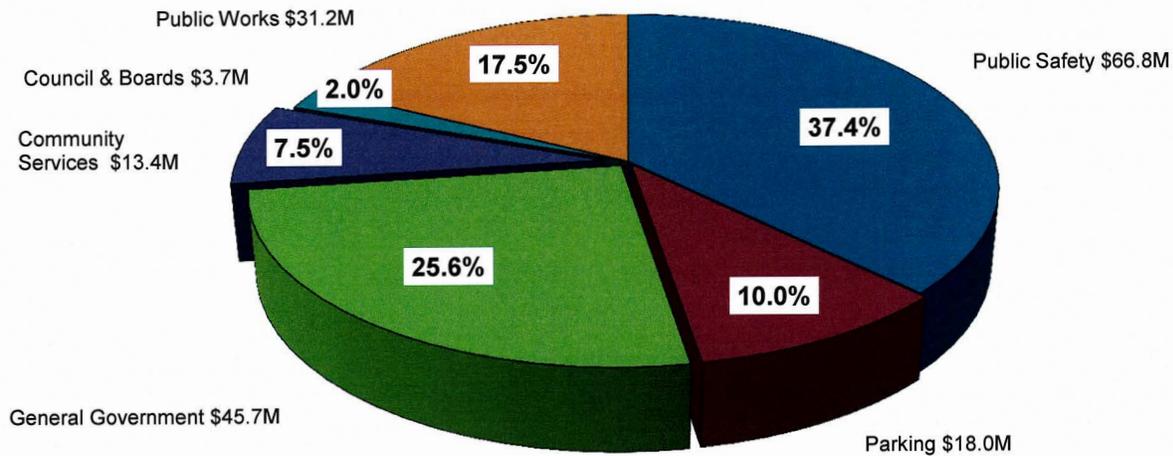
**Expenditure Outlook:** In the 2019-20 adopted budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Current labor contracts all include provisions for reduced pay plans for new employees. Key to continued expenditure control 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 many small businesses, schools and not-for-profits yet the City government continues 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 some 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. For example, there has 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 2019-2020 financial plan includes a baseline budget with limited growth (2.7%) and the continuation of hiring restrictions.

## GENERAL FUND EXPENDITURES BY DEPARTMENT

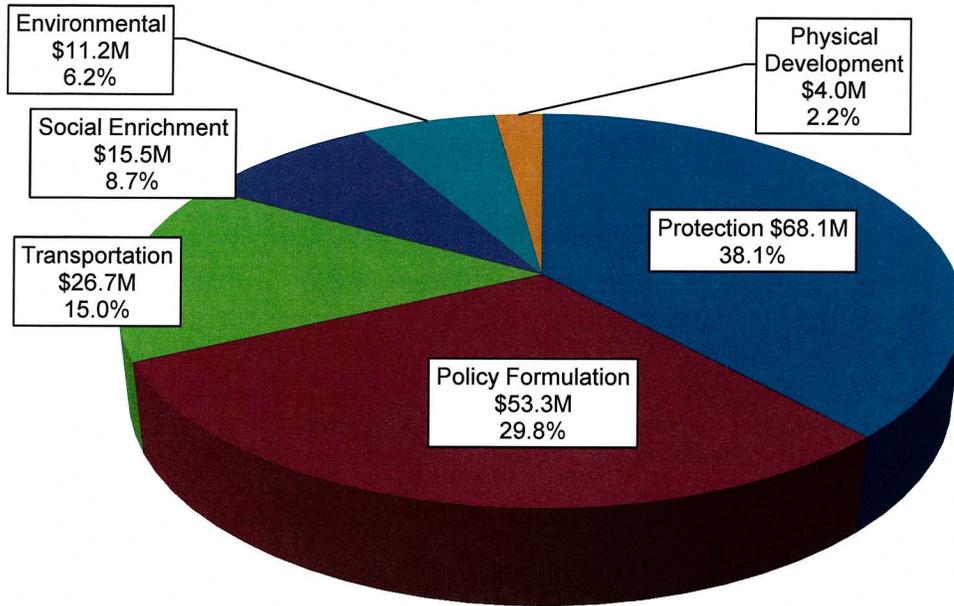


| Department                     | 2019-2020 Budget  | Percent of Total | Department                  | 2019-2020 Budget     | Percent of Total |
|--------------------------------|-------------------|------------------|-----------------------------|----------------------|------------------|
| <b>Council &amp; Boards:</b>   |                   |                  | <b>Public Works:</b>        |                      |                  |
| Council*                       | \$3,592,702       | 2.01%            | Bureau of Admin.            | 1,639,862            | 0.92%            |
| City Court                     | 25,625            | 0.01%            | Bureau of Engineering       | 2,868,665            | 1.60%            |
| Board of Assessment Review     | 18,810            | 0.01%            | Bureau of Bldg. Mntce.      | 4,095,139            | 2.29%            |
| Zoning Board of Appeals        | 3,218             | 0.00%            | Bureau of Garage & Shop     | 2,377,017            | 1.33%            |
| Real Estate Committee          | 3,000             | 0.00%            | Bureau of Storm Water       | 102,776              | 0.06%            |
| Board of Ethics                | 300               | 0.00%            | Bureau of Highways          | 10,071,159           | 5.63%            |
| White Plains Housing Authority | 10,502            | 0.01%            | Parks Maintenance           | 2,065,680            | 1.16%            |
|                                | <u>3,654,157</u>  | <u>2.04%</u>     | Bureau of Sanitation        | 8,026,056            | 4.49%            |
|                                |                   |                  |                             | <u>31,246,354</u>    | <u>17.48%</u>    |
| <b>General Government:</b>     |                   |                  | <b>Public Safety:</b>       |                      |                  |
| Office of the Mayor            | 916,353           | 0.51%            | Public Safety Admin.        | 1,948,013            | 1.09%            |
| City Clerk Office              | 750,639           | 0.42%            | Fire Department             | 26,188,467           | 14.65%           |
| Law Department                 | 2,822,536         | 1.58%            | Police Department           | 38,664,817           | 21.62%           |
| Assessor Office                | 657,422           | 0.37%            |                             | <u>66,801,297</u>    | <u>37.36%</u>    |
| Finance Department             | 32,845,504        | 18.37%           | <b>Community Services:</b>  |                      |                  |
| Budget Department              | 492,450           | 0.28%            | G/F Contribution to Library | 6,530,987            | 3.65%            |
| Information Technology         | 1,522,334         | 0.85%            | Recreation & Parks          | 3,958,023            | 2.21%            |
| Purchase Department            | 566,887           | 0.32%            | Youth Bureau                | 2,904,104            | 1.62%            |
| Planning Department            | 1,122,456         | 0.63%            |                             | <u>13,393,114</u>    | <u>7.49%</u>     |
| Building Department            | 3,033,673         | 1.70%            | <b>Total Expenditures</b>   | <u>\$178,805,348</u> | <u>100.00%</u>   |
| Personnel Department           | 986,782           | 0.55%            |                             |                      |                  |
|                                | <u>45,717,036</u> | <u>25.57%</u>    |                             |                      |                  |
| <b>Parking:</b>                |                   |                  |                             |                      |                  |
| General Operations             | 8,874,588         | 4.96%            |                             |                      |                  |
| Garages                        | 2,495,281         | 1.40%            |                             |                      |                  |
| Lots                           | 234,880           | 0.13%            |                             |                      |                  |
| Violations                     | 1,550,917         | 0.87%            |                             |                      |                  |
| Enforcement                    | 2,968,468         | 1.66%            |                             |                      |                  |
| Enforcement - City Center      | 339,790           | 0.19%            |                             |                      |                  |
| Traffic Operations             | 1,529,466         | 0.86%            |                             |                      |                  |
|                                | <u>17,993,390</u> | <u>10.06%</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<br/>2018-2019</u> | <u>Adopted<br/>2019-2020</u> | <u>Percent<br/>Change</u> |
|---------------------------------------|------------------------------|------------------------------|---------------------------|
| Policy Formulation and Administration |                              |                              |                           |
| City Wide Expenses*                   | \$ 36,611,055                | \$ 35,975,290                | (1.7)%                    |
| Other                                 | 17,707,138                   | 17,351,792                   | (2.0)%                    |
| Protection of Persons & Property      | 65,743,906                   | 68,121,610                   | 3.6%                      |
| Environmental Protection              | 10,658,514                   | 11,162,505                   | 4.7%                      |
| Transportation                        | 25,694,037                   | 26,744,236                   | 4.1%                      |
| Social Enrichment Opportunities       | 15,367,390                   | 15,462,927                   | 0.6%                      |
| Physical Resource Development         | 3,795,453                    | 3,986,988                    | 5.0%                      |
| <b>Total Expenditures:</b>            | <b>\$ 175,577,493</b>        | <b>\$ 178,805,348</b>        | <b>1.8%</b>               |

\* This category includes the costs which are attributable to all General Fund departments, such as the reserve for financing, insurance, retirees' health insurance, cash to capital contribution, 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  |
|-------------|--------------------------------|---------------------------------|-----------------------------------|---------------------------|---------------|
| 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    |
| 2017-18     | 158,979,564                    | 164,583,139                     | (5,603,575)                       | 5,007,666                 | 35,518,910    |

**Expenditures:** The foregoing schedule shows the impact over the last five years of the City's 2010 comprehensive plan to re-build its fund balance and restore fiscal stability. The following are key components of the plan: utilize more conservative revenue assumptions as specified by the City's Charter and fiscal performance goals, forego the use of non-recurring revenue to balance the budget and stabilize expenditures. The impact of former 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 savings in future payroll expenses and related benefits. During FY 2016-2017 and 2017-2018 all unions agreed to new contracts with the City. The cost of living adjustments (COLAs) for these unions varied based on the savings each union was able to generate by changing its pay plans for new hires. Expenditure growth for FY 2015-2016 was 1%, the same as for FY 2016-2017. Expenditure growth for FY 2017-2018 was 2.7%. The forecast for FY 2018-2019 expenditure growth is 2.1%. 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 2019-2020 in spite of achieving record returns on investment.

**Revenues:** The General Fund's two major sources of revenue, the property tax and sales tax, are included in the 2019-2020 adopted budget at \$61.4 million and \$44 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 less this fiscal year than the prior year.

The property tax levy reflects the amount of revenue that is required to be generated from the City's assessment roll to balance the City's budget after all other revenues have been included. Assessed value decreased (\$0.1 million) in FY 2019-2020, principally because of a large decrease in special

# GENERAL FUND

franchise assessments. This loss was partially offset by two properties at the City Center which moved from PILOT status to the taxable assessment roll. For the past ten years, the assessment roll has decreased by a total of \$2.2 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 plus other factors. The property tax levy will increase by \$1.6 million; 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 24.6% of 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. This approval was most recently granted by New York State in May of 2019. Sales tax receipts decreased by 1.7% in fiscal year 2014-2015 and decreased again (2.3% and 1.0%) in the next two fiscal years. Receipts increased (1.6%) in FY 2017-2018. The projection for the current year is \$44 million, a decrease of approximately 2.4% when compared to the prior year. For the 2019-2020 fiscal year, sales tax is budgeted in accordance with the City Charter at the current year forecasted level of \$44 million for unrestricted sales tax. Future sales tax revenue is projected to increase slightly 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 which will increase by 6% over the current fiscal year budget to \$24.6 million. This category of revenue provides 13.8% of the funding in the adopted budget. Charges for services in several departments are raised periodically to reflect the increased cost of providing services and can be expected to continue. The Parking Department raises \$17.2 million to finance the construction, maintenance and operation of the City's extensive parking system which serves residents and non-residents. There are no parking fee increases included in the adopted budget. 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. Other departments with Charges for Services include Public Works, Recreation and Parks and the Youth Bureau; all three departments have implemented fee increases. Revenue from licenses and permits is 19% more than the current year in the adopted budget, or approximately \$9 million. In this category of revenue, there are fee increases in the Office of the Mayor, Building and Public Works.

State aid is projected to remain the same at \$5.5 million. There has been no increase in state aid for municipalities in several years in spite of increases in aid to school districts that also operate under a tax levy cap. Several other major categories of revenue, such as mortgage tax and building permits, are projected to fluctuate with changes in economic activity. Mortgage tax receipts are budgeted to increase by 3% (to \$2 million) over the current year's adopted budget. Building permit revenue will

# GENERAL FUND

increase by approximately 40% when compared to the current year budget to \$3.75 million; projections for this year total \$4 million. Interest income is doubling and is included at \$1,020,000 in the adopted budget.

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

**Fund Balance:** The total appropriation of fund balance in the fiscal year 2019-2020 General Fund budget has decreased from \$12.8 million to \$12.4 million to preserve fund balance which may be jeopardized by continuing weak sales tax receipts. The appropriation of uncommitted fund balance will decrease by \$620,000 to \$6.1 million. An appropriation of \$5.1 million from the Tax Stabilization Account is also included. Other fund balance appropriations in FY 2019-2020 include \$120,000 from the recreation and open space reserve, and \$1,150,000 from the tax certiorari reserve. These appropriations are needed to fill the gap between revenues and expenditures. In the last fiscal year, expenditures exceeded revenues by \$5.6 million. With the addition of restricted sales tax to fund balance, the decrease was limited to \$0.6 or 2%. 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 2019-20 column below may differ slightly from the amounts budgeted for each category.

|   | Actual<br>2017-18 | Forecast<br>2018-19 | Forecast<br>2019-20 |
|---|-------------------|---------------------|---------------------|
| <b>Revenues &amp; Other Sources</b>                         |                   |                     |                     |
| Property Tax Levy (net)                                     | \$ 59.6           | \$ 61.3             | \$ 62.6             |
| Sales Tax - Unrestricted                                    | 45.1              | 44.0                | 44.5                |
| Other Tax Related Items                                     | 3.6               | 3.7                 | 3.6                 |
| Intergovernmental   | 8.1               | 8.3                 | 7.8                 |
| Charges for Services  | 22.7              | 23.4                | 24.4                |
| Licenses Permits  | 7.7               | 9.0                 | 9.0                 |
| Fines & Forfeitures   | 8.2               | 9.0                 | 10.1                |
| All Other   | 4.0               | 4.5                 | 4.7                 |
|   | 159.0             | 163.2               | 166.7               |
| <b>Expenditures &amp; Other Uses:</b>                       |                   |                     |                     |
| Salaries & Wages  | 75.0              | 75.0                | 77.2                |
| Employee Benefits   | 46.5              | 47.9                | 48.9                |
| Materials & Supplies  | 9.3               | 9.5                 | 9.6                 |
| Direct Costs  | 15.0              | 15.8                | 16.5                |
| Equipment/Rolling Stock                                     | 0.2               | 0.5                 | 0.9                 |
| Reserve for Financing                                       | 0.0               | 0.3                 | 0.3                 |
| <b>Interfund Transfers:</b>                                 |                   |                     |                     |
| Library Fund  | 6.3               | 6.4                 | 6.5                 |
| Debt Service Fund   | 12.2              | 12.5                | 13.7                |
| Other Funds   | 0.1               | 0.1                 | 0.0                 |
|   | 164.6             | 168.0               | 173.6               |
| <b>Total Revenues Over (Under) Expenditures</b>             | (5.6)             | (4.8)               | (6.9)               |
| Restricted Sales Tax  | 5.0               | 5.0                 | 5.0                 |
| Beginning Fund Balance                                      | 36.1              | 35.5                | 35.7                |
| <b>Ending Fund Balance</b>                                  | \$ 35.5           | \$ 35.7             | \$ 33.8             |
| <b>Components of Ending Fund Balance:</b>                   |                   |                     |                     |
| Non-spendable (inventory/ prepaid expenditures/receivables) | \$ 1.9            | \$ 2.2              | \$ 2.3              |
| Assigned to purchases on order                              | 1.3               | 1.4                 | 1.4                 |
| Assigned to tax certiorari                                  | 5.0               | 4.9                 | 4.8                 |
| Assigned to subsequent year's expenditure                   | 12.6              | 12.2                | 12.5                |
| Assigned to WP Housing Authority                            | 0.2               | 0.2                 | 0.2                 |
| Committed for open space                                    | 0.4               | 0.3                 | 0.3                 |
| Restricted for tax stabilization                            | 5.1               | 5.0                 | 5.0                 |
| Unassigned  | 9.0               | 9.5                 | 7.3                 |
| <b>Total Components of Ending Fund Balance</b>              | \$ 35.5           | \$ 35.7             | \$ 33.8             |

**CITY OF WHITE PLAINS  
GENERAL FUND  
SUMMARY BUDGET COMPARISONS**

|                                     | 2017-18<br>Actual*    | 2018-19                         |                                      | Adopted<br>2019-20<br>Budget |
|-------------------------------------|-----------------------|---------------------------------|--------------------------------------|------------------------------|
|                                     |                       | Revised<br>Budget<br>12/31/2018 | Year to Date<br>Actual<br>12/31/2018 |                              |
| <b>REVENUES:</b>                    |                       |                                 |                                      |                              |
| Property Taxes                      | \$ 59,610,993         | \$ 61,922,071                   | \$ 61,507,133                        | \$ 62,959,768                |
| Allowance for Uncollected Taxes     | (170,441)             | (22,000)                        | -                                    | (22,000)                     |
| Net Tax Contribution                | 59,440,552            | 61,900,071                      | 61,507,133                           | 62,937,768                   |
| Sales Tax - Unrestricted            | 45,069,015            | 44,500,000                      | 22,309,201                           | 44,000,000                   |
| Sales Tax - Restricted              | 5,007,666             | -                               | 2,478,799                            | -                            |
| Hotel Occupancy Tax                 | 1,202,423             | 1,200,000                       | 619,276                              | 1,200,000                    |
| Tax Related Items (Other than Levy) | 2,527,780             | 2,197,230                       | 1,475,671                            | 2,288,000                    |
| Intergovernmental:                  |                       |                                 |                                      |                              |
| NYS/AIM                             | 5,933,288             | 5,927,112                       | 1,038,182                            | 5,653,795                    |
| Other                               | 2,195,782             | 2,174,133                       | 1,588,433                            | 2,173,200                    |
| Charges for Services                | 22,705,625            | 23,213,311                      | 13,713,089                           | 24,626,568                   |
| Licenses & Permits                  | 7,669,623             | 7,517,422                       | 4,323,659                            | 8,975,684                    |
| Fines & Forfeitures                 | 8,240,855             | 8,880,900                       | 4,559,542                            | 10,088,821                   |
| Miscellaneous                       | 3,405,368             | 3,282,997                       | 1,414,481                            | 3,405,487                    |
| Interest                            | 589,253               | 515,000                         | 481,876                              | 1,020,000                    |
| <b>Total Revenues</b>               | <b>163,987,230</b>    | <b>161,308,176</b>              | <b>115,509,342</b>                   | <b>166,369,323</b>           |
| Fund Balance:                       |                       |                                 |                                      |                              |
| Restricted for Tax Stabilization    | -                     | 5,067,769                       | -                                    | 5,111,025                    |
| Committed to Open Space/Recreation  | -                     | 120,000                         | -                                    | 120,000                      |
| Committed to Tax Certs              | -                     | 900,000                         | -                                    | 1,150,000                    |
| Assigned for Pr. Yr. Enc.           | -                     | 1,506,548                       | -                                    | -                            |
| Unassigned                          | -                     | 6,675,000                       | -                                    | 6,055,000                    |
| <b>Total Funds Available</b>        | <b>\$ 163,987,230</b> | <b>\$ 175,577,493</b>           | <b>\$ 115,509,342</b>                | <b>\$ 178,805,348</b>        |
| <b>EXPENDITURES:</b>                |                       |                                 |                                      |                              |
| Salaries & Wages                    | \$ 75,030,908         | \$ 74,308,359                   | \$ 36,735,215                        | \$ 77,858,473                |
| Employee Benefits                   | 46,482,160            | 48,617,397                      | 24,290,649                           | 49,513,399                   |
| Materials & Supplies                | 9,277,856             | 10,000,069                      | 4,550,520                            | 9,825,165                    |
| Direct Costs                        | 15,018,163            | 17,628,280                      | 11,591,481                           | 17,215,189                   |
| Equipment/Rolling Stock             | 199,142               | 601,611                         | 433,212                              | 962,972                      |
| Operating Transfers:                |                       |                                 |                                      |                              |
| Capital Projects Fund               | 50,000                | -                               | -                                    | -                            |
| Debt Service Fund                   | 12,193,762            | 12,538,793                      | 2,886,750                            | 13,727,824                   |
| Library Fund                        | 6,329,528             | 6,460,064                       | 2,977,518                            | 6,530,987                    |
| Other Funds                         | 1,620                 | 35,263                          | 34,453                               | -                            |
| Reserve for Financing               | -                     | 5,387,657                       | -                                    | 3,171,339                    |
| <b>Total Expenditures</b>           | <b>\$ 164,583,139</b> | <b>\$ 175,577,493</b>           | <b>\$ 83,499,798</b>                 | <b>\$ 178,805,348</b>        |
| <b>ASSESSED VALUATION</b>           | <b>\$ 281,659,061</b> | <b>\$ 283,141,289</b>           |                                      | <b>\$ 283,027,686</b>        |
| <b>PROPERTY TAX RATE</b>            | <b>\$205.37</b>       | <b>\$211.36</b>                 |                                      | <b>\$217.07</b>              |

\* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2017-June 30, 2018

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**GENERAL FUND  
BUDGET SCHEDULES**

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

| <b>REVENUES:</b>                    | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|-------------------------------------|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Taxes &amp; Related Items:</b>   |                             |  |  |                             |                                  |
| Property Tax Levy                   | \$ 57,380,750               | \$ 59,844,743                                      | \$ 59,729,969                                  | \$ 61,436,820               | 3%                               |
| Prior Year Property Tax Collections | 295,854                     | 200,000  | (329)  | 200,000                     | 0%                               |
| Payments in Lieu of Taxes           | 1,934,389                   | 1,877,328  | 1,777,493                                      | 1,322,948                   | -30%                             |
| Allowance for Uncollected Taxes     | (170,441)                   | (22,000)   | -  | (22,000)                    | 0%                               |
| Property Tax Interest-Penalty       | 556,284                     | 420,000  | 199,126  | 480,000                     | 14%                              |
| BID Assessments                     | 665,000                     | 700,000  | 700,000  | 700,000                     | 0%                               |
| Sales & Use Tax - Unrestricted      | 45,069,015                  | 44,500,000   | 22,309,201                                     | 44,000,000                  | -1%                              |
| Sales & Use Tax - Restricted        | 5,007,666                   | -  | 2,478,799                                      | -                           | 0%                               |
| Hotel Occupancy Tax                 | 1,202,423                   | 1,200,000  | 619,276  | 1,200,000                   | 0%                               |
| Utility Gross Receipts              | 1,306,496                   | 1,077,230  | 576,545  | 1,108,000                   | 3%                               |
| Total Taxes & Related Items         | <u>113,247,436</u>          | <u>109,797,301</u>                                 | <u>88,390,080</u>                              | <u>110,425,768</u>          | <u>1%</u>                        |
| <b>Intergovernmental:</b>           |                             |  |  |                             |                                  |
| Federal:                            |                             |  |  |                             |                                  |
| Senior Citizens T-III B             | 18,700                      | 18,700   | 9,350  | 19,500                      | 4%                               |
| Dept. of Justice Vest Partnership   | 20,119                      | 18,800   | -  | 18,400                      | -2%                              |
| Nutrition Title-III C               | 41,343                      | 41,200   | 20,600   | 41,400                      | 0%                               |
| Other                               | 22,173                      | -  | 1,819  | -                           | 0%                               |
| Total Federal                       | <u>102,335</u>              | <u>78,700</u>                                      | <u>31,769</u>                                  | <u>79,300</u>               | <u>1%</u>                        |
| State:                              |                             |  |  |                             |                                  |
| AIM                                 | 5,463,256                   | 5,463,256  | 952,802  | 5,463,256                   | 0%                               |
| Arterial Highway Maintenance        | 28,050                      | 28,050   | 14,025   | 28,050                      | 0%                               |
| Mental Health                       | 37,519                      | 45,000   | 9,385  | 35,000                      | -22%                             |
| NYS Unified Court System            | 56,656                      | 50,000   | 51,864   | 55,000                      | 10%                              |
| NYS Criminal Justice Service        | 4,752                       | 4,000  | -  | 4,000                       | 0%                               |
| Youth Program                       | 29,000                      | 30,828   | -  | 30,519                      | -1%                              |
| Other                               | 314,055                     | 305,978  | 10,106   | 37,970                      | -88%                             |
| Total State                         | <u>5,933,288</u>            | <u>5,927,112</u>                                   | <u>1,038,182</u>                               | <u>5,653,795</u>            | <u>-5%</u>                       |
| County and Local Support:           |                             |  |  |                             |                                  |
| Mortgage Tax                        | 1,998,859                   | 1,950,000  | 1,469,425                                      | 2,000,000                   | 3%                               |
| Stop DWI/SEAS Program               | 3,600                       | 8,400  | 2,116  | 8,400                       | 0%                               |
| Community Development               | 90,988                      | 137,033  | 85,120   | 85,500                      | -38%                             |
| Total County                        | <u>2,093,447</u>            | <u>2,095,433</u>                                   | <u>1,556,661</u>                               | <u>2,093,900</u>            | <u>0%</u>                        |
| Total Intergovernmental             | <u>8,129,070</u>            | <u>8,101,245</u>                                   | <u>2,626,612</u>                               | <u>7,826,995</u>            | <u>-3%</u>                       |
| <b>Charges for Services:</b>        |                             |  |  |                             |                                  |
| General:                            |                             |  |  |                             |                                  |
| Building Code Enforcement Fees      | 108,185                     | 95,000   | 70,050   | 100,450                     | 6%                               |
| Civil Service Exam Fees             | 29,550                      | 25,750   | 5,900  | 90,750                      | 252%                             |
| Community Development               | 37,850                      | 36,200   | 35,800   | 39,300                      | 9%                               |
| Sewer Fund                          | 145,000                     | 152,250  | 152,250  | 542,000                     | 256%                             |
| Water Fund                          | 750,000                     | 787,500  | 787,500  | 995,000                     | 26%                              |
| White Plains URA                    | 14,040                      | 4,250  | 8,114  | 4,425                       | 4%                               |
| WP School District                  | 60,000                      | 60,000   | 60,000   | 60,000                      | 0%                               |
| Other                               | 4,000                       | 4,075  | 4,000  | 4,050                       | -1%                              |
| Total General                       | <u>1,148,625</u>            | <u>1,165,025</u>                                   | <u>1,123,614</u>                               | <u>1,835,975</u>            | <u>58%</u>                       |

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

| <b>REVENUES:</b>                      | <b>2017-2018<br/>Actual</b>  | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b>  | <b>% Increase<br/>(Decrease)</b> |
|---------------------------------------|------------------------------|--|--|------------------------------|----------------------------------|
| <b>Charges for Services (cont'd):</b> |                              |  |  |                              |                                  |
| Departmental:                         |                              |  |  |                              |                                  |
| City Clerk                            | 123,862                      | 122,500  | 59,799   | 122,600                      | 0%                               |
| Parking Department                    | 16,540,165                   | 16,992,579   | 10,042,351                                     | 17,185,509                   | 1%                               |
| Public Safety                         | 2,528,942                    | 2,480,461  | 1,003,910                                      | 2,999,902                    | 21%                              |
| Public Works                          | 183,774                      | 199,420  | 15,188   | 206,434                      | 4%                               |
| Recreation & Parks                    | 1,390,629                    | 1,469,150  | 1,033,110                                      | 1,480,208                    | 1%                               |
| Youth Services                        | 789,628                      | 784,176  | 435,117  | 795,940                      | 2%                               |
| Total Departmental                    | <u>21,557,000</u>            | <u>22,048,286</u>                                  | <u>12,589,475</u>                              | <u>22,790,593</u>            | <u>3%</u>                        |
| Total Charges for Services            | <u>22,705,625</u>            | <u>23,213,311</u>                                  | <u>13,713,089</u>                              | <u>24,626,568</u>            | <u>6%</u>                        |
| <b>Licenses and Permits:</b>          |                              |  |  |                              |                                  |
| Building Department                   | 3,909,568                    | 3,992,025  | 2,279,776                                      | 5,286,800                    | 32%                              |
| City Clerk                            | 20,011                       | 16,150   | 8,398  | 16,700                       | 3%                               |
| City Franchise Fees                   | 1,026,944                    | 1,031,652  | 504,804  | 1,041,652                    | 1%                               |
| Office of Mayor                       | 90,100                       | 100,000  | 38,600   | 110,000                      | 10%                              |
| Planning                              | -                            | 7,500  | 1,500  | 5,000                        | -33%                             |
| Public Safety                         | 1,169,020                    | 1,279,930  | 907,805  | 1,228,432                    | -4%                              |
| Public Works                          | 1,451,380                    | 1,087,765  | 582,776  | 1,284,500                    | 18%                              |
| Recreation & Parks                    | 2,600                        | 2,400  | -  | 2,600                        | 8%                               |
| Total Licenses and Permits            | <u>7,669,623</u>             | <u>7,517,422</u>                                   | <u>4,323,659</u>                               | <u>8,975,684</u>             | <u>19%</u>                       |
| <b>Fines &amp; Forfeitures:</b>       |                              |  |  |                              |                                  |
| Alarm Ordinance                       | 53,775                       | 150,000  | 81,000   | 150,000                      | 0%                               |
| Fines & Bail Court                    | 1,049,866                    | 1,100,000  | 405,358  | 990,000                      | -10%                             |
| Forfeited Deposits                    | 550                          | 300  | -  | 300                          | 0%                               |
| Overtime Parking Notices              | 164,043                      | 181,600  | 72,140   | 141,300                      | -22%                             |
| Parking Fines                         | 6,972,621                    | 6,909,000  | 3,655,730                                      | 7,437,000                    | 8%                               |
| Red Light Fines                       | -                            | 540,000  | 345,314  | 1,350,221                    | 150%                             |
| Street Opening Fines                  | -                            | -  | -  | 10,000                       | 100%                             |
| Sidewalk/Curb/Driveway Fines          | -                            | -  | -  | 10,000                       | 100%                             |
| Total Fines & Forfeitures             | <u>8,240,855</u>             | <u>8,880,900</u>                                   | <u>4,559,542</u>                               | <u>10,088,821</u>            | <u>14%</u>                       |
| <b>Miscellaneous:</b>                 |                              |  |  |                              |                                  |
| Sale of Property                      | 126,658                      | 173,250  | 74,540   | 173,250                      | 0%                               |
| Insurance Recovery                    | 115,258                      | 129,000  | 27,705   | 122,500                      | -5%                              |
| Contributions-Developer               | 65,000                       | 250,000  | 250,000  | 490,000                      | 96%                              |
| Contributions- Miscellaneous          | 106,614                      | 28,750   | 10,801   | 30,000                       | 4%                               |
| Tenant Emergency Protection           | 51,000                       | 55,000   | 55,000   | 55,000                       | 0%                               |
| Rents - Commissions                   | 1,936,745                    | 2,034,472  | 744,477  | 2,027,403                    | 0%                               |
| Senior Citizens                       | 54,552                       | 60,000   | 35,204   | 62,000                       | 3%                               |
| Other                                 | 949,541                      | 552,525  | 216,754  | 445,334                      | -19%                             |
| Total Miscellaneous                   | <u>3,405,368</u>             | <u>3,282,997</u>                                   | <u>1,414,481</u>                               | <u>3,405,487</u>             | <u>4%</u>                        |
| <b>Interest</b>                       | <u>589,253</u>               | <u>515,000</u>                                     | <u>481,876</u>                                 | <u>1,020,000</u>             | <u>98%</u>                       |
| <b>Appropriation of Fund Balance:</b> |                              |  |  |                              |                                  |
| Prior Year Encumbrances               | -                            | 1,506,548  | -  | -                            | -100%                            |
| Apprtd. Open Space Reserve            | -                            | 120,000  | -  | 120,000                      | 0%                               |
| Apprtd. Tax Certiorari Reserve        | -                            | 900,000  | -  | 1,150,000                    | 28%                              |
| Apprtd. Tax Stabilization Reserve     | -                            | 5,067,769  | -  | 5,111,025                    | 1%                               |
| Apprtd. Fund Balance                  | -                            | 6,675,000  | -  | 6,055,000                    | -9%                              |
| Total Appropriation of Fund Balance   | <u>-</u>                     | <u>14,269,317</u>                                  | <u>-</u>                                       | <u>12,436,025</u>            | <u>-13%</u>                      |
| <b>Total Revenues</b>                 | <u><u>\$ 163,987,230</u></u> | <u><u>\$ 175,577,493</u></u>                       | <u><u>\$ 115,509,339</u></u>                   | <u><u>\$ 178,805,348</u></u> | <u><u>2%</u></u>                 |

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

| EXPENDITURES:               | 2017-2018<br>Actual | 2018-2019<br>Revised Budget<br>12/31/2018 | 2018-2019<br>Recognized<br>12/31/2018 | 2019-20<br>Budget  | % Increase<br>(Decrease) |
|-----------------------------|---------------------|---|---------------------------------------|--------------------|--------------------------|
| <b>Salaries and Wages:</b>  |                     |   |                                       |                    |                          |
| Elected                     | \$ 374,591          | \$ 377,656                                | \$ 188,828                            | \$ 380,326         | 1%                       |
| Appointed                   | 3,825,673           | 3,914,367                                 | 1,926,171                             | 4,071,337          | 4%                       |
| Managerial/Confidential     | 2,292,877           | 2,910,711                                 | 1,284,465                             | 3,186,916          | 9%                       |
| CSEA                        | 21,039,375          | 20,937,121                                | 10,382,701                            | 21,991,844         | 5%                       |
| Police                      | 20,852,664          | 20,359,739                                | 10,069,102                            | 21,044,928         | 3%                       |
| Fire                        | 15,589,594          | 15,127,325                                | 7,442,596                             | 15,497,973         | 2%                       |
| Sanitation                  | 3,860,461           | 3,802,907                                 | 1,933,093                             | 4,073,117          | 7%                       |
| Overtime:                   |                     |   |                                       |                    |                          |
| Managerial/Confidential     | 42,767              | 24,633                                    | 9,263                                 | 26,212             | 6%                       |
| CSEA                        | 1,096,089           | 1,039,259                                 | 418,518                               | 1,098,241          | 6%                       |
| Police                      | 2,482,357           | 2,240,000                                 | 1,105,763                             | 2,920,055          | 30%                      |
| Fire                        | 993,812             | 803,166                                   | 515,303                               | 841,691            | 5%                       |
| Sanitation                  | 158,216             | 151,137                                   | 49,817                                | 165,215            | 9%                       |
| Other:                      |                     |   |                                       |                    |                          |
| P/T & Seasonal              | 2,205,157           | 2,403,063                                 | 1,300,958                             | 2,343,343          | -2%                      |
| 207-A & Pensioner Payments  | 217,275             | 217,275                                   | 108,637                               | 217,275            | 0%                       |
| Total Salaries & Wages      | <u>75,030,908</u>   | <u>74,308,359</u>                         | <u>36,735,215</u>                     | <u>77,858,473</u>  | <u>5%</u>                |
| <b>Employee Benefits:</b>   |                     |   |                                       |                    |                          |
| Social Security             | 5,565,891           | 5,590,367                                 | 2,656,795                             | 5,945,534          | 6%                       |
| MTA Payroll Tax             | 255,415             | 252,416                                   | 125,824                               | 262,887            | 4%                       |
| Pension System:             |                     |   |                                       |                    |                          |
| NYS Employee System         | 4,948,522           | 4,758,472                                 | 2,323,795                             | 4,986,588          | 5%                       |
| NYS Police & Fire System    | 8,890,470           | 8,683,885                                 | 4,263,380                             | 8,850,757          | 2%                       |
| Insurances:                 |                     |   |                                       |                    |                          |
| Health Insurances:          |                     |   |                                       |                    |                          |
| Active Employees            | 14,513,181          | 15,580,611                                | 7,489,531                             | 15,738,281         | 1%                       |
| Active Employees Buyout     | 512,877             | 549,909                                   | 532,473                               | 556,000            | 1%                       |
| Retired Employees           | 9,768,287           | 10,829,799                                | 5,736,044                             | 10,875,000         | 0%                       |
| Retired Employees Buyout    | 201,845             | 205,300                                   | 194,719                               | 200,000            | -3%                      |
| Dental Insurance            | 449,387             | 510,086                                   | 233,549                               | 499,891            | -2%                      |
| Optical Insurance           | 114,162             | 117,342                                   | 59,160                                | 119,931            | 2%                       |
| Group Life Insurance        | 59,749              | 69,000                                    | 33,269                                | 73,000             | 6%                       |
| Professional Development    | 100,115             | 174,364                                   | 60,442                                | 179,744            | 3%                       |
| Clothing & Uniforms         | 548,071             | 732,248                                   | 308,341                               | 646,026            | -12%                     |
| Supplemental Benefits:      |                     |   |                                       |                    |                          |
| Employee Assistance Program | 14,400              | 14,400                                    | 7,180                                 | 14,400             | 0%                       |
| Police                      | 267,423             | 270,436                                   | 131,272                               | 285,866            | 6%                       |
| Fire                        | 188,305             | 192,806                                   | 93,159                                | 192,806            | 0%                       |
| Sanitation                  | 84,060              | 85,956                                    | 41,716                                | 86,688             | 1%                       |
| Total Employee Benefits     | <u>46,482,160</u>   | <u>48,617,397</u>                         | <u>24,290,649</u>                     | <u>49,513,399</u>  | <u>2%</u>                |
| Total Personnel Costs       | <u>121,513,068</u>  | <u>122,925,756</u>                        | <u>61,025,864</u>                     | <u>127,371,872</u> | <u>4%</u>                |

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

| EXPENDITURES:                              | 2017-2018<br>Actual | 2018-2019<br>Revised Budget<br>12/31/2018 | 2018-2019<br>Recognized<br>12/31/2018 | 2019-2020<br>Budget | % Increase<br>(Decrease) |
|--|---------------------|---|---------------------------------------|---------------------|--------------------------|
| <b>Materials and Supplies:</b>             |                     |   |                                       |                     |                          |
| <b>Office Operations:</b>                  |                     |   |                                       |                     |                          |
| Office Supplies                            | 141,674             | 142,912                                   | 57,312                                | 145,210             | 2%                       |
| Advertising                                | 16,684              | 18,530                                    | 3,487                                 | 18,335              | -1%                      |
| Printing                                   | 94,037              | 112,750                                   | 25,006                                | 106,600             | -5%                      |
| Postage                                    | 127,972             | 143,070                                   | 55,796                                | 144,570             | 1%                       |
| Books-Subscriptions                        | 59,872              | 65,233                                    | 17,478                                | 65,083              | 0%                       |
| Program Supplies                           | 501,173             | 245,524                                   | 114,485                               | 245,204             | 0%                       |
| Office Equipment Maintenance               | 247,801             | 269,645                                   | 217,271                               | 276,670             | 3%                       |
| Software                                   | 6,259               | 9,500                                     | 98                                    | 23,525              | 148%                     |
| Total Office Operations                    | <u>1,195,472</u>    | <u>1,007,164</u>                          | <u>490,933</u>                        | <u>1,025,197</u>    | <u>2%</u>                |
| <b>Land &amp; Road Maintenance:</b>        |                     |   |                                       |                     |                          |
| Street Resurfacing                         | 190,010             | 175,000                                   | 84,758                                | 175,000             | 0%                       |
| Asphalt Materials                          | 474,249             | 517,280                                   | 400,744                               | 479,090             | -7%                      |
| Salt/Sand                                  | 679,416             | 735,360                                   | 397,397                               | 720,170             | -2%                      |
| Street & Sidewalk Maint.                   | -                   | 3,000                                     | -                                     | 3,000               | 0%                       |
| Land Maintenance                           | 334,378             | 302,455                                   | 76,680                                | 288,531             | -5%                      |
| Tree Removal/Replacement                   | 40,788              | 89,141                                    | 19,968                                | 70,000              | -21%                     |
| Other                                      | 126,470             | 140,150                                   | 110,581                               | 140,035             | 0%                       |
| Total Land & Road Maintenance              | <u>1,845,311</u>    | <u>1,962,386</u>                          | <u>1,090,128</u>                      | <u>1,875,826</u>    | <u>-4%</u>               |
| <b>Traffic Lighting Operations:</b>        |                     |   |                                       |                     |                          |
| Street Lighting                            | -                   | 16,000                                    | 996                                   | 25,000              | 56%                      |
| Lamps & Poles                              | 51,254              | 47,600                                    | 16,845                                | 32,600              | -32%                     |
| Signs & Signals                            | 1,150               | 4,000                                     | 518                                   | 4,000               | 0%                       |
| Traffic Supplies                           | 116,745             | 107,304                                   | 106,100                               | 104,600             | -3%                      |
| Total Traffic Lighting Operations          | <u>169,149</u>      | <u>174,904</u>                            | <u>124,459</u>                        | <u>166,200</u>      | <u>-5%</u>               |
| <b>Building &amp; Facility Operations:</b> |                     |   |                                       |                     |                          |
| Fuel Oil                                   | 4,103               | 6,300                                     | 2,152                                 | 6,300               | 0%                       |
| Building Facility Maintenance              | 330,025             | 347,205                                   | 76,128                                | 348,725             | 0%                       |
| Maintenance Supplies                       | 216,850             | 302,600                                   | 155,730                               | 245,210             | -19%                     |
| Radio Communications                       | 21,293              | 30,880                                    | 35,101                                | 28,000              | -9%                      |
| HVAC - Plumbing - Electrical               | 199,102             | 147,450                                   | 60,390                                | 148,450             | 1%                       |
| Parking Meter Maintenance/Parts            | 69,459              | 90,620                                    | 24,105                                | 69,000              | -24%                     |
| Emergency Repairs                          | 97,123              | 24,500                                    | 13,814                                | 24,500              | 0%                       |
| Other                                      | 81,585              | 86,500                                    | -                                     | 86,500              | 0%                       |
| Total Building & Facility Operations       | <u>1,019,540</u>    | <u>1,036,055</u>                          | <u>367,420</u>                        | <u>956,685</u>      | <u>-8%</u>               |
| <b>Rolling Stock Operations:</b>           |                     |   |                                       |                     |                          |
| Fuel                                       | 530,678             | 562,241                                   | 283,005                               | 592,889             | 5%                       |
| Fire & Police Vehicles Supplies            | 27,829              | 39,800                                    | 11,117                                | 39,800              | 0%                       |
| Tire & Chains                              | 29,278              | 33,300                                    | 15,390                                | 33,400              | 0%                       |
| Repairs & Maintenance                      | 748,996             | 912,552                                   | 376,109                               | 898,485             | -2%                      |
| Other                                      | 2,259               | 12,950                                    | 497                                   | 13,009              | 0%                       |
| Total Rolling Stock Operations             | <u>1,339,040</u>    | <u>1,560,843</u>                          | <u>686,118</u>                        | <u>1,577,583</u>    | <u>1%</u>                |
| <b>Utilities:</b>                          |                     |   |                                       |                     |                          |
| Electricity                                | 2,561,777           | 2,927,608                                 | 1,139,078                             | 2,984,252           | 2%                       |
| Telephone/Data Lines                       | 199,095             | 198,001                                   | 84,535                                | 205,739             | 4%                       |
| Gas  | 287,902             | 307,175                                   | 33,979                                | 331,198             | 8%                       |
| Water                                      | 124,292             | 134,445                                   | 56,263                                | 124,325             | -8%                      |
| Total Utilities                            | <u>3,173,066</u>    | <u>3,567,229</u>                          | <u>1,313,855</u>                      | <u>3,645,514</u>    | <u>2%</u>                |

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

| <b>EXPENDITURES:</b>                      | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|---|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Materials &amp; Supplies (cont'd):</b> |                             |  |  |                             |                                  |
| Rentals:                                  |                             |  |  |                             |                                  |
| Property - Space                          | 194,248                     | 195,500  | 96,362   | 195,500                     | 0%                               |
| Software                                  | 265,326                     | 409,500  | 351,788  | 294,787                     | -28%                             |
| Equipment                                 | 76,704                      | 86,488   | 29,457   | 87,873                      | 2%                               |
| Total Rentals                             | 536,278                     | 691,488  | 477,607  | 578,160                     | -16%                             |
| Total Materials & Supplies                | 9,277,856                   | 10,000,069   | 4,550,520                                      | 9,825,165                   | -2%                              |
| <b>Direct Costs:</b>                      |                             |  |  |                             |                                  |
| Contractual Services:                     |                             |  |  |                             |                                  |
| Ambulance Service Contract                | 509,073                     | 529,972  | 261,930  | 680,000                     | 28%                              |
| Consultants                               | 130,359                     | 753,735  | 299,722  | 483,400                     | -36%                             |
| Financial & Auditing                      | 99,360                      | 101,180  | 98,530   | 102,705                     | 2%                               |
| Public Stenographer                       | 16,642                      | 31,800   | 6,112  | 31,800                      | 0%                               |
| Athletic Officials                        | 77,812                      | 95,000   | 34,948   | 92,000                      | -3%                              |
| Civil Service Exam Admin.                 | 21,848                      | 42,480   | 9,841  | 42,480                      | 0%                               |
| Service Contracts                         | 833,102                     | 1,086,585  | 839,493  | 1,187,623                   | 9%                               |
| Bus Transportation                        | 73,437                      | 109,395  | 74,257   | 90,895                      | -17%                             |
| Waste Disposal Haulaway                   | 855,572                     | 900,000  | 377,755  | 921,066                     | 2%                               |
| Labor Counsel                             | 47,964                      | 377,037  | 202,036  | 200,000                     | -47%                             |
| Program Services                          | 883,607                     | 1,507,416  | 938,648  | 961,924                     | -36%                             |
| Network Support - Internet Access         | 190,509                     | 170,310  | 147,561  | 202,035                     | 19%                              |
| Humane Society                            | 44,892                      | 44,892   | 22,446   | 44,892                      | 0%                               |
| Red Light Cameras Contract                | -                           | 540,000  | 67,500   | 495,000                     | -8%                              |
| Ticket Collections                        | 377,593                     | 410,000  | 164,982  | 397,000                     | -3%                              |
| Arbitration & Hearing Officers            | 20,124                      | 130,700  | 750  | 130,700                     | 0%                               |
| Meals                                     | 46,286                      | 51,500   | 17,628   | 49,000                      | -5%                              |
| Towing                                    | 61,090                      | 56,000   | 23,159   | 51,000                      | -9%                              |
| Armory Contract Charges                   | 266,640                     | 269,280  | 157,529  | 277,412                     | 3%                               |
| Credit Card Fees                          | 607,518                     | 555,000  | 322,282  | 776,700                     | 40%                              |
| Miscellaneous                             | 46,989                      | 58,675   | 17,838   | 98,843                      | 68%                              |
| Insurances:                               |                             |  |  |                             |                                  |
| Contribution to Self Insurance Fund       | 6,632,766                   | 5,849,506  | 5,849,506                                      | 5,701,127                   | -3%                              |
| Other Insurance Premiums                  | 118,707                     | 123,715  | 65,324   | 126,112                     | 2%                               |
| Legal Judgments - Settlements             | 1,531,857                   | 1,800,000  | 269,515  | 2,300,000                   | 28%                              |
| Taxes                                     | 356,113                     | 410,000  | -  | 425,000                     | 4%                               |
| BID Services                              | 665,000                     | 700,000  | 700,000  | 700,000                     | 0%                               |
| Rent Abatements (ETPA)                    | 41,421                      | 50,000   | 3,912  | 75,000                      | 50%                              |
| NYS Admin. Charges (ETPA)                 | 25,610                      | 27,500   | 27,460   | 28,000                      | 2%                               |
| Procedural Review Tax Assess.             | 78,175                      | 313,000  | 235,000  | 100,000                     | -68%                             |
| Community Activities                      | 90,113                      | 250,368  | 164,439  | 162,725                     | -35%                             |
| Slater Center Support                     | 220,000                     | 220,000  | 165,000  | 226,000                     | 3%                               |
| Crime Control Planning                    | 24,768                      | 25,000   | 6,540  | 25,000                      | 0%                               |
| Other                                     | 23,216                      | 38,234   | 19,838   | 29,750                      | -22%                             |
| Total Direct Costs                        | 15,018,163                  | 17,628,280   | 11,591,481                                     | 17,215,189                  | -2%                              |

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

| EXPENDITURES:                    | 2017-2018<br>Actual | 2018-2019<br>Revised Budget<br>12/31/2018 | 2018-2019<br>Recognized<br>12/31/2018 | 2019-2020<br>Budget  | % Increase<br>(Decrease) |             |
|----------------------------------|---------------------|---|---------------------------------------|----------------------|--------------------------|-------------|
| <b>Equipment:</b>                |                     |   |                                       |                      |                          |             |
| Rolling Stock                    | 95,623              | 409,000                                   | 390,921                               | 738,500              | 81%                      |             |
| Office Equipment                 | 75,166              | 71,713                                    | 8,132                                 | 45,545               | -36%                     |             |
| Machinery & Tools                | 130                 | 25,242                                    | 21,619                                | 68,271               | 170%                     |             |
| Building Facility Enhancements   | -                   | 1,500                                     | -                                     | 6,500                | 333%                     |             |
| Protective Services Equipment    | -                   | 40,000                                    | 7,897                                 | 40,000               | 0%                       |             |
| Fire Station Furnishings         | -                   | 4,000                                     | 1,040                                 | 4,000                | 0%                       |             |
| Mobile Radios                    | 369                 | 10,156                                    | 3,603                                 | 10,156               | 0%                       |             |
| Security Equipment               | -                   | 5,000                                     | -                                     | 5,000                | 0%                       |             |
| Parking Meters                   | 18,883              | 25,000                                    | -                                     | 25,000               | 0%                       |             |
| Traffic Control Equipment        | -                   | 10,000                                    | -                                     | 10,000               | 0%                       |             |
| Other Equipment                  | 8,971               | -   | -                                     | 10,000               | 100%                     |             |
| Total Equipment                  | <u>199,142</u>      | <u>601,611</u>                            | <u>433,212</u>                        | <u>962,972</u>       | <u>60%</u>               |             |
| <b>Other Financial Uses:</b>     |                     |   |                                       |                      |                          |             |
| Transfer To:                     |                     |   |                                       |                      |                          |             |
| Library Fund                     | *                   | 6,329,528                                 | 6,460,064                             | 2,977,518            | 6,530,987                | 1%          |
| Debt Service Fund                |                     | 12,193,762                                | 12,538,793                            | 2,886,750            | 13,727,824               | 9%          |
| Capital Projects Fund            |                     | 50,000                                    | -                                     | -                    | -                        | 0%          |
| Public Safety Grant Fund         |                     | -   | 33,643                                | 33,643               | -                        | -100%       |
| Housing Auth. Enhancement Fund   |                     | 1,620                                     | 1,620                                 | 810                  | -                        | -100%       |
| Total Other Financial Uses       |                     | <u>18,574,910</u>                         | <u>19,034,120</u>                     | <u>5,898,721</u>     | <u>20,258,811</u>        | <u>6%</u>   |
| Reserve for Financing            |                     | <u>-</u>                                  | <u>5,387,657</u>                      | <u>-</u>             | <u>3,171,339</u>         | <u>-41%</u> |
| Total Other than Personnel Costs |                     | <u>43,070,071</u>                         | <u>52,651,737</u>                     | <u>22,473,934</u>    | <u>51,433,476</u>        | <u>-2%</u>  |
| <b>Total Expenditures</b>        |                     | <u>\$ 164,583,139</u>                     | <u>\$ 175,577,493</u>                 | <u>\$ 83,499,798</u> | <u>\$ 178,805,348</u>    | <u>2%</u>   |

\* Classification for Budgetary purposes.

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

| <b>REVENUES:</b>               | <b>2018-2019<br/>Actual</b> | <b>2017-2018<br/>Revised Budget<br/>12/31/2018</b> | <b>2017-2018<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|--------------------------------|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Council &amp; Boards:</b>   |                             |  |  |                             |                                  |
| Common Council                 | \$ -                        | \$ 8,181,548                                       | \$ -   | \$ 6,055,000                | -26%                             |
| City Court                     | 1,049,866                   | 1,100,000  | 405,358  | 990,000                     | -10%                             |
| Real Estate Committee          | -                           | -  | -  | -                           | 0%                               |
| Total Council & Boards         | <u>1,049,866</u>            | <u>9,281,548</u>                                   | <u>405,358</u>                                 | <u>7,045,000</u>            | <u>-24%</u>                      |
| <b>General Government:</b>     |                             |  |  |                             |                                  |
| Office of the Mayor            | 90,100                      | 100,000  | 38,600   | 110,000                     | 10%                              |
| City Clerk Office              | 146,188                     | 140,435  | 69,060   | 141,100                     | 0%                               |
| Law Department                 | 49,637                      | 2,700  | 1,685  | 1,475                       | -45%                             |
| Assessor's Office              | 3,027                       | 1,650  | 1,707  | 3,050                       | 85%                              |
| Finance Department             | 124,019,110                 | 126,210,403  | 92,962,024                                     | 128,430,869                 | 2%                               |
| Budget Department              | -                           | -  | -  | -                           | 0%                               |
| Information Technology         | -                           | -  | 4,000  | -                           | 0%                               |
| Purchasing Department          | 107,121                     | 150,500  | 56,506   | 150,000                     | 0%                               |
| Planning Department            | 89,572                      | 113,253  | 88,246   | 87,000                      | -23%                             |
| Building Department            | 4,033,414                   | 4,100,025  | 2,356,442                                      | 5,400,250                   | 32%                              |
| Personnel Department           | 41,661                      | 37,830   | 17,903   | 102,890                     | 172%                             |
| Total General Government       | <u>128,579,830</u>          | <u>130,856,796</u>                                 | <u>95,596,173</u>                              | <u>134,426,634</u>          | <u>3%</u>                        |
| <b>Public Works:</b>           |                             |  |  |                             |                                  |
| Bureau of Administration       | 1,598,666                   | 1,205,590  | 558,705  | 1,411,479                   | 17%                              |
| Bureau of Engineering          | 68,600                      | 80,300   | 51,400   | 80,300                      | 0%                               |
| Bureau of Building Maintenance | 877,897                     | 942,073  | 464,793  | 938,917                     | 0%                               |
| Bureau of Garage and Shop      | -                           | -  | -  | -                           | 0%                               |
| Bureau of Storm Water          | -                           | -  | -  | -                           | 0%                               |
| Bureau of Highways             | 401,393                     | 398,703  | 21,836   | 140,379                     | -65%                             |
| Parks Maintenance              | 221,048                     | 134,000  | 50,103   | 138,800                     | 4%                               |
| Bureau of Sanitation           | 84,624                      | 78,900   | 8,335  | 78,900                      | 0%                               |
| Total Public Works             | <u>3,252,228</u>            | <u>2,839,566</u>                                   | <u>1,155,172</u>                               | <u>2,788,775</u>            | <u>-2%</u>                       |
| <b>Parking:</b>                |                             |  |  |                             |                                  |
| General Operations             | 223,739                     | 481,625  | 345,997  | 509,375                     | 6%                               |
| Garages                        | 11,538,818                  | 11,613,354   | 6,718,547                                      | 11,571,818                  | 0%                               |
| Surface Lots                   | 2,968,477                   | 3,079,267  | 1,914,152                                      | 3,365,400                   | 9%                               |
| Streets                        | 2,509,714                   | 2,831,153  | 1,400,049                                      | 2,703,700                   | -5%                              |
| Violations                     | 7,114,716                   | 7,599,000  | 4,101,310                                      | 8,957,021                   | 18%                              |
| City Center Enforcement        | 360,718                     | 375,479  | 179,177  | 360,202                     | -4%                              |
| Traffic Operations             | 9,462                       | 10,152   | 2,749  | 11,652                      | 15%                              |
| Total Parking                  | <u>24,725,644</u>           | <u>25,990,030</u>                                  | <u>14,661,981</u>                              | <u>27,479,168</u>           | <u>6%</u>                        |
| <b>Public Safety:</b>          |                             |  |  |                             |                                  |
| Public Safety Administration   | 2,000                       | 2,400  | 2,955  | 2,400                       | 0%                               |
| Fire Department                | 862,263                     | 944,197  | 848,734  | 903,837                     | -4%                              |
| Police Department              | 3,008,996                   | 3,069,222  | 1,191,189                                      | 3,576,367                   | 17%                              |
| Total Public Safety            | <u>3,873,259</u>            | <u>4,015,819</u>                                   | <u>2,042,878</u>                               | <u>4,482,604</u>            | <u>12%</u>                       |
| <b>Community Services:</b>     |                             |  |  |                             |                                  |
| Recreation and Parks           | 1,631,135                   | 1,733,930  | 1,173,650                                      | 1,723,458                   | -1%                              |
| Youth Bureau                   | 875,268                     | 859,804  | 474,127  | 859,709                     | 0%                               |
| Total Community Services       | <u>2,506,403</u>            | <u>2,593,734</u>                                   | <u>1,647,777</u>                               | <u>2,583,167</u>            | <u>0%</u>                        |
| <b>Total Revenues</b>          | <u>\$ 163,987,230</u>       | <u>\$ 175,577,493</u>                              | <u>\$ 115,509,339</u>                          | <u>\$ 178,805,348</u>       | <u>2%</u>                        |

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

| <b>EXPENDITURES:</b>             | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|----------------------------------|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Council &amp; Boards:</b>     |                             |  |  |                             |                                  |
| Common Council                   | \$ 412,075                  | \$ 5,810,528                                       | \$ 206,742                                     | \$ 3,592,702                | -38%                             |
| City Court                       | 17,931                      | 25,625   | 9,907  | 25,625                      | 0%                               |
| Board of Assessment Review       | 17,653                      | 18,742   | 30   | 18,810                      | 0%                               |
| Zoning Appeals Board             | 118,026                     | 3,217  | 1,539  | 3,218                       | 0%                               |
| Real Estate Committee            | -                           | 3,000  | -  | 3,000                       | 0%                               |
| Board of Ethics                  | -                           | 300  | -  | 300                         | 0%                               |
| Housing Authority                | 10,505                      | 10,501   | 5,249  | 10,502                      | 0%                               |
| Total Council & Boards           | <u>576,190</u>              | <u>5,871,913</u>                                   | <u>223,467</u>                                 | <u>3,654,157</u>            | <u>-38%</u>                      |
| <b>General Government:</b>       |                             |  |  |                             |                                  |
| Office of the Mayor              | 775,316                     | 965,807  | 483,957  | 916,353                     | -5%                              |
| City Clerk Office                | 661,585                     | 744,946  | 405,484  | 750,639                     | 1%                               |
| Law Department                   | 1,651,091                   | 3,526,794  | 1,539,106                                      | 2,822,536                   | -20%                             |
| Assessor's Office                | 649,754                     | 584,669  | 290,472  | 657,422                     | 12%                              |
| Finance Department               | 30,017,571                  | 31,493,633   | 17,002,751                                     | 32,845,504                  | 4%                               |
| Budget Department                | 328,969                     | 370,747  | 114,645  | 492,450                     | 33%                              |
| Information Technology           | 1,465,741                   | 1,598,652  | 996,580  | 1,522,334                   | -5%                              |
| Purchasing Department            | 506,101                     | 494,117  | 245,406  | 566,887                     | 15%                              |
| Planning Department              | 1,068,516                   | 1,151,247  | 533,224  | 1,122,456                   | -3%                              |
| Building Department              | 2,877,087                   | 3,027,247  | 1,504,629                                      | 3,033,673                   | 0%                               |
| Personnel Department             | 804,395                     | 921,179  | 393,927  | 986,782                     | 7%                               |
| Total General Government         | <u>40,806,126</u>           | <u>44,879,038</u>                                  | <u>23,510,181</u>                              | <u>45,717,036</u>           | <u>2%</u>                        |
| <b>Public Works:</b>             |                             |  |  |                             |                                  |
| Bureau of Administration         | 1,529,693                   | 1,573,170  | 772,364  | 1,639,862                   | 4%                               |
| Bureau of Engineering            | 2,638,565                   | 2,727,806  | 1,335,041                                      | 2,868,665                   | 5%                               |
| Bureau of Building Maintenance   | 3,661,906                   | 3,830,130  | 1,948,632                                      | 4,095,139                   | 7%                               |
| Bureau of Garage and Shop        | 2,168,827                   | 2,342,436  | 1,122,748                                      | 2,377,017                   | 1%                               |
| Bureau of Storm Water            | 77,903                      | 62,632   | 33,177   | 102,776                     | 64%                              |
| Bureau of Highways               | 9,410,521                   | 9,932,188  | 4,784,809                                      | 10,071,159                  | 1%                               |
| Parks Maintenance                | 1,972,383                   | 1,997,519  | 849,076  | 2,065,680                   | 3%                               |
| Bureau of Sanitation             | 7,809,139                   | 7,568,635  | 3,725,722                                      | 8,026,056                   | 6%                               |
| Total Public Works               | <u>29,268,937</u>           | <u>30,034,516</u>                                  | <u>14,571,569</u>                              | <u>31,246,354</u>           | <u>4%</u>                        |
| <b>Parking:</b>                  |                             |  |  |                             |                                  |
| General Operations               | 8,555,653                   | 8,459,545  | 2,848,678                                      | 8,874,588                   | 5%                               |
| Garages                          | 2,313,342                   | 2,247,869  | 1,099,422                                      | 2,495,281                   | 11%                              |
| Surface Lots                     | 239,667                     | 236,530  | 89,147   | 234,880                     | -1%                              |
| Violations                       | 1,022,267                   | 1,599,488  | 548,171  | 1,550,917                   | -3%                              |
| Enforcement                      | 2,678,769                   | 2,704,007  | 1,341,940                                      | 2,968,468                   | 10%                              |
| Enforcement - City Center        | 355,077                     | 352,158  | 177,088  | 339,790                     | -4%                              |
| Traffic Operations               | 1,380,033                   | 1,463,076  | 761,010  | 1,529,466                   | 5%                               |
| Total Parking                    | <u>16,544,808</u>           | <u>17,062,673</u>                                  | <u>6,865,456</u>                               | <u>17,993,390</u>           | <u>5%</u>                        |
| <b>Public Safety:</b>            |                             |  |  |                             |                                  |
| Public Safety Administration     | 1,725,964                   | 1,757,084  | 955,902  | 1,948,013                   | 11%                              |
| Fire Department                  | 26,124,142                  | 25,636,818   | 12,641,190                                     | 26,188,467                  | 2%                               |
| Police Department                | 36,738,530                  | 37,049,180   | 18,026,045                                     | 38,664,817                  | 4%                               |
| Total Public Safety              | <u>64,588,636</u>           | <u>64,443,082</u>                                  | <u>31,623,137</u>                              | <u>66,801,297</u>           | <u>4%</u>                        |
| <b>Community Services:</b>       |                             |  |  |                             |                                  |
| Public Library-G.F. Contribution | 6,329,528                   | 6,460,064  | 2,977,518                                      | 6,530,987                   | 1%                               |
| Recreation and Parks             | 3,692,485                   | 3,979,309  | 2,273,511                                      | 3,958,023                   | -1%                              |
| Youth Bureau                     | 2,776,429                   | 2,846,898  | 1,454,959                                      | 2,904,104                   | 2%                               |
| Total Community Services         | <u>12,798,442</u>           | <u>13,286,271</u>                                  | <u>6,705,988</u>                               | <u>13,393,114</u>           | <u>1%</u>                        |
| Total Expenditures               | <u>\$ 164,583,139</u>       | <u>\$ 175,577,493</u>                              | <u>\$ 83,499,798</u>                           | <u>\$ 178,805,348</u>       | <u>2%</u>                        |

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

| <b>REVENUES:</b>                                | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|---|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Policy Formulation &amp; Administration:</b> |                             |  |  |                             |                                  |
| CC Policy Formulation                           | \$ -                        | \$ 8,181,548                                       | \$ -   | \$ 6,055,000                | -26%                             |
| City Court Proceedings                          | 1,049,866                   | 1,100,000  | 405,358  | 990,000                     | -10%                             |
| Municipal Management                            | 90,100                      | 100,000  | 38,600   | 110,000                     | 10%                              |
| City Clerk Services                             | 146,188                     | 140,435  | 69,060   | 141,100                     | 0%                               |
| Counsel to City                                 | 49,637                      | 2,700  | 1,685  | 1,475                       | -45%                             |
| Establish/Maintain Assessment Roll              | 3,027                       | 1,650  | 1,707  | 3,050                       | 85%                              |
| Financial Policy and Administration             | -                           | 325  | -  | 300                         | -8%                              |
| Bookkeeping & Financial Reporting               | 10,338                      | 10,500   | 10,920   | 15,000                      | 43%                              |
| Disbursements & Payroll                         | 4,006                       | 4,020  | 8  | 4,020                       | 0%                               |
| Revenue Collections                             | 561,074                     | 500,000  | 463,868  | 1,000,000                   | 100%                             |
| City-wide Financial Activities                  | 123,443,692                 | 125,695,558  | 92,487,228                                     | 127,411,549                 | 1%                               |
| Resource Planning & Management                  | -                           | -  | -  | -                           | 0%                               |
| Information Technology                          | -                           | -  | 4,000  | -                           | 0%                               |
| Purchasing, Stockroom & Warehouse               | 107,121                     | 150,500  | 56,506   | 150,000                     | 0%                               |
| Personnel Administration                        | 91                          | 40   | 3  | 40                          | 0%                               |
| Civil Service Administration                    | 41,570                      | 37,790   | 17,900   | 102,850                     | 172%                             |
| DPW Program Mgmt. & Admin.                      | 1,598,666                   | 1,205,590  | 558,705  | 1,411,479                   | 17%                              |
| DPW City-owned Bldg. Maintenance                | 877,897                     | 942,073  | 464,793  | 938,917                     | 0%                               |
| DPW Rolling Stock Maintenance                   | -                           | -  | -  | -                           | 0%                               |
| Tax Property Management                         | -                           | -  | -  | -                           | 0%                               |
| Total Policy Formulation & Admin.               | <u>127,983,273</u>          | <u>138,072,729</u>                                 | <u>94,580,341</u>                              | <u>138,334,780</u>          | <u>0%</u>                        |
| <b>Protection of Persons &amp; Property:</b>    |                             |  |  |                             |                                  |
| Street Lighting                                 | 11,231                      | 7,000  | 5,482  | 10,000                      | 43%                              |
| Public Safety Administration                    | 2,000                       | 2,400  | 2,955  | 2,400                       | 0%                               |
| Fire Admin., Prevention & Suppression           | 862,263                     | 944,197  | 848,734  | 903,837                     | -4%                              |
| Police Administration                           | 25,571                      | 23,550   | 500  | 22,400                      | -5%                              |
| License Division                                | 403,172                     | 514,925  | 148,450  | 497,675                     | -3%                              |
| Support Services                                | 39,435                      | 36,500   | 18,073   | 42,000                      | 15%                              |
| Community Policing                              | 275,000                     | 275,000  | 110,000  | 275,000                     | 0%                               |
| Patrol Operations                               | 2,258,588                   | 2,214,247  | 909,846  | 2,734,292                   | 23%                              |
| Traffic Enforcement Operations                  | 7,230                       | 5,000  | 4,320  | 5,000                       | 0%                               |
| Total Protection of Persons & Property          | <u>3,884,490</u>            | <u>4,022,819</u>                                   | <u>2,048,360</u>                               | <u>4,492,604</u>            | <u>12%</u>                       |
| <b>Environmental Protection:</b>                |                             |  |  |                             |                                  |
| Waste Collection, Disposal & Recycling          | 84,624                      | 78,900   | 8,335  | 78,900                      | 0%                               |
| Housing Code Enforcement                        | 13,200                      | 4,000  | 645  | 53,000                      | 1225%                            |
| Equip/Environmental Code Enforcement            | 838,935                     | 668,025  | 419,910  | 754,250                     | 13%                              |
| Eng. Review/Construction Code Enf.              | 3,181,279                   | 3,428,000  | 1,935,887                                      | 4,593,000                   | 34%                              |
| Total Environmental Protection                  | <u>4,118,038</u>            | <u>4,178,925</u>                                   | <u>2,364,777</u>                               | <u>5,479,150</u>            | <u>31%</u>                       |
| <b>Transportation:</b>                          |                             |  |  |                             |                                  |
| Forestry Services                               | 1,507                       | 1,500  | 2,246  | 1,500                       | 0%                               |
| Snow Removal                                    | 86,945                      | 93,895   | -  | 100,579                     | 7%                               |
| Street Repairs                                  | 301,480                     | 296,058  | 14,025   | 28,050                      | -91%                             |
| Leaf Removal                                    | 230                         | 250  | 83   | 250                         | 0%                               |
| Parking   | 24,716,182                  | 25,979,878   | 14,659,232                                     | 27,467,516                  | 6%                               |
| Traffic Engineering & Administration            | 3,500                       | 6,152  | 1,500  | 7,652                       | 24%                              |
| Operation/Maint. of Traffic Control Devices     | 5,962                       | 4,000  | 1,249  | 4,000                       | 0%                               |
| Total Transportation                            | <u>25,115,806</u>           | <u>26,381,733</u>                                  | <u>14,678,335</u>                              | <u>27,609,547</u>           | <u>5%</u>                        |

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

| <b>REVENUES:</b>                        | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|---|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Social Enrichment Opportunities:</b> |                             |  |  |                             |                                  |
| Recreation & Parks Administration       | 51,849                      | 45,500   | 7,448  | 42,500                      | -7%                              |
| Camps                                   | 483,356                     | 503,080  | 527,953  | 521,200                     | 4%                               |
| Ebersole Rink                           | 390,221                     | 413,650  | 225,623  | 390,900                     | -5%                              |
| Pools                                   | 21,290                      | 11,500   | 22,376   | 35,000                      | 204%                             |
| Youth Sports & Activities               | 211,819                     | 227,800  | 165,025  | 229,500                     | 1%                               |
| Adult Sports & Activities               | 277,611                     | 320,000  | 121,342  | 300,308                     | -6%                              |
| Special Recreation                      | 55,175                      | 64,600   | 26,438   | 53,550                      | -17%                             |
| Cultural & Special Events               | 19,605                      | 22,900   | 9,536  | 22,600                      | -1%                              |
| Parks Maintenance                       | 221,048                     | 134,000  | 50,103   | 138,800                     | 4%                               |
| Senior & Citizens Services              | 120,209                     | 124,900  | 67,909   | 127,900                     | 2%                               |
| Youth Program Mgmt/Administration       | 15,039                      | -  | 9,550  | -                           | 0%                               |
| After School Centers & Saturday Academy | 698,305                     | 697,270  | 331,350  | 700,746                     | 0%                               |
| Youth Employment                        | -                           | -  | -  | -                           | 0%                               |
| Neighborhood Services                   | 6,570                       | -  | -  | -                           | 0%                               |
| Alternatives Program                    | 29,000                      | 30,828   | -  | 30,519                      | -1%                              |
| Bits 'N Pieces Summer Day Camp          | 126,354                     | 131,706  | 133,227  | 128,444                     | -2%                              |
| Education & Training Center             | -                           | 23,753   | -  | -                           | 0%                               |
| City Support to Federal Programs        | 25,932                      | 25,000   | 25,251   | 25,000                      | 0%                               |
| Total Social Enrichment Opportunities   | 2,753,383                   | 2,776,487  | 1,723,131                                      | 2,746,967                   | -1%                              |
| <b>Physical Resource Development:</b>   |                             |  |  |                             |                                  |
| Planning Services                       | 51,420                      | 62,500   | 56,727   | 60,000                      | -4%                              |
| City Support to URA                     | 12,220                      | 2,000  | 6,268  | 2,000                       | 0%                               |
| Engineering Services                    | 68,600                      | 80,300   | 51,400   | 80,300                      | 0%                               |
| Total Physical Development              | 132,240                     | 144,800  | 114,395  | 142,300                     | -2%                              |
| <b>Total Revenues</b>                   | \$ 163,987,230              | \$ 175,577,493                                     | \$ 115,509,339                                 | \$ 178,805,348              | 2%                               |

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

| <b>EXPENDITURES:</b>                            | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|---|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Policy Formulation &amp; Administration:</b> |                             |  |  |                             |                                  |
| CC Policy Formulation                           | \$ 412,075                  | \$ 5,810,528                                       | \$ 206,742                                     | \$ 3,592,702                | -38%                             |
| City Court Proceedings                          | 17,931                      | 25,625   | 9,907  | 25,625                      | 0%                               |
| Assessment Review                               | 17,653                      | 18,742   | 30   | 18,810                      | 0%                               |
| Review of Zoning Appeals                        | 118,026                     | 3,217  | 1,539  | 3,218                       | 0%                               |
| Tax Property Management                         | -                           | 3,000  | -  | 3,000                       | 0%                               |
| Board of Ethics                                 | -                           | 300  | -  | 300                         | 0%                               |
| WP Housing Authority                            | 10,505                      | 10,501   | 5,249  | 10,502                      | 0%                               |
| Municipal Management                            | 775,316                     | 965,807  | 483,957  | 916,353                     | -5%                              |
| City Clerk Services                             | 587,453                     | 665,212  | 331,626  | 670,571                     | 1%                               |
| Elections                                       | 74,132                      | 79,734   | 73,858   | 80,068                      | 0%                               |
| Counsel to City                                 | 1,131,684                   | 1,909,362  | 776,489  | 1,820,472                   | -5%                              |
| Litigation                                      | 256,991                     | 427,676  | 162,636  | 364,739                     | -15%                             |
| Labor Relations                                 | 184,241                     | 876,756  | 364,981  | 537,325                     | -39%                             |
| Tax Assessment Review                           | 78,175                      | 313,000  | 235,000  | 100,000                     | -68%                             |
| Establish/Maintain Assessment Roll              | 649,754                     | 584,669  | 290,472  | 657,422                     | 12%                              |
| Financial Policy and Administration             | 511,781                     | 599,877  | 280,027  | 644,708                     | 7%                               |
| Bookkeeping & Financial Reporting               | 328,218                     | 352,854  | 164,750  | 364,709                     | 3%                               |
| Disbursements & Payroll                         | 485,681                     | 518,008  | 246,382  | 536,163                     | 4%                               |
| Revenue Collections                             | 685,581                     | 699,526  | 329,016  | 721,367                     | 3%                               |
| City-wide Financial Activities                  | 28,006,310                  | 29,323,368   | 15,982,576                                     | 30,578,557                  | 4%                               |
| Resource Planning & Management                  | 328,969                     | 370,747  | 114,645  | 492,450                     | 33%                              |
| Information Technology                          | 1,465,741                   | 1,598,652  | 996,580  | 1,522,334                   | -5%                              |
| Purchasing, Stockroom & Warehouse               | 506,101                     | 494,117  | 245,406  | 566,887                     | 15%                              |
| Personnel Administration                        | 286,426                     | 356,020  | 155,371  | 320,838                     | -10%                             |
| Civil Service Administration                    | 517,969                     | 565,159  | 238,556  | 665,944                     | 18%                              |
| DPW Program Mgmt. & Admin.                      | 1,529,693                   | 1,573,170  | 772,364  | 1,639,862                   | 4%                               |
| DPW City-Owned Bldg. Maintenance                | 3,661,906                   | 3,830,130  | 1,948,632                                      | 4,095,139                   | 7%                               |
| DPW Rolling Stock Maintenance                   | 2,168,827                   | 2,342,436  | 1,122,748                                      | 2,377,017                   | 1%                               |
| Total Policy Formulation & Admin.               | 44,797,139                  | 54,318,193   | 25,539,539                                     | 53,327,082                  | -2%                              |
| <b>Protection of Persons &amp; Property:</b>    |                             |  |  |                             |                                  |
| Street Lighting                                 | 1,098,311                   | 1,300,824  | 497,509  | 1,320,313                   | 1%                               |
| Public Safety Administration                    | 1,216,891                   | 1,227,112  | 693,972  | 1,268,013                   | 3%                               |
| Fire Administration                             | 345,833                     | 355,231  | 179,580  | 337,059                     | -5%                              |
| Fire Prevention                                 | 1,079,886                   | 1,349,048  | 530,086  | 1,128,199                   | -16%                             |
| Fire Training                                   | 355,927                     | 390,234  | 216,264  | 418,549                     | 7%                               |
| Fire Special Operations                         | 273,893                     | 274,160  | 117,211  | 301,124                     | 10%                              |
| Emergency Medical Services                      | 509,073                     | 529,972  | 261,930  | 680,000                     | 28%                              |
| Fire Suppression                                | 24,068,603                  | 23,268,145   | 11,598,049                                     | 24,003,536                  | 3%                               |
| Police Personnel/Administration                 | 2,943,141                   | 3,237,477  | 1,310,323                                      | 3,594,408                   | 11%                              |
| Police Comm/Equip. Maint.                       | 180,391                     | 202,226  | 119,270  | 205,403                     | 2%                               |
| License Division                                | 156,179                     | 158,646  | 78,723   | -                           | -100%                            |
| Support Services                                | 1,448,194                   | 1,388,009  | 744,976  | 1,433,892                   | 3%                               |
| Training/Special Programs                       | 61,186                      | 29,955   | 13,648   | 77,442                      | 159%                             |
| Community Policing                              | 2,142,015                   | 2,003,034  | 1,061,288                                      | 2,366,204                   | 18%                              |
| Criminal Investigations                         | 4,175,428                   | 3,722,394  | 1,917,290                                      | 4,211,859                   | 13%                              |
| Narcotics Unit                                  | 1,054,421                   | 1,024,997  | 538,294  | 1,172,664                   | 14%                              |
| Patrol Operations                               | 21,468,255                  | 22,033,449   | 10,766,525                                     | 22,671,590                  | 3%                               |
| Traffic Enforcement                             | 3,012,815                   | 3,196,314  | 1,426,461                                      | 2,851,264                   | -11%                             |
| ESU/Special Response Team                       | 96,505                      | 52,679   | 49,247   | 80,091                      | 52%                              |
| Total Protection of Persons & Property          | 65,686,947                  | 65,743,906   | 32,120,646                                     | 68,121,610                  | 4%                               |

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

| <b>EXPENDITURES:</b>                         | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Revised Budget<br/>12/31/2018</b> | <b>2018-2019<br/>Recognized<br/>12/31/2018</b> | <b>2019-2020<br/>Budget</b> | <b>% Increase<br/>(Decrease)</b> |
|--|-----------------------------|--|--|-----------------------------|----------------------------------|
| <b>Environmental Protection:</b>             |                             |  |  |                             |                                  |
| Storm Water System Maintenance               | 77,903                      | 62,632   | 33,177   | 102,776                     | 64%                              |
| Waste Collection, Disposal & Recycling       | 7,809,139                   | 7,568,635  | 3,725,722                                      | 8,026,056                   | 6%                               |
| Housing Code Enforcement                     | 819,746                     | 948,961  | 487,706  | 850,238                     | -10%                             |
| Equip/Environmental Code Enforcement         | 1,075,205                   | 1,011,036  | 516,231  | 1,027,391                   | 2%                               |
| Eng. Review/Construction Code Enf.           | 982,136                     | 1,067,250  | 500,692  | 1,156,044                   | 8%                               |
| Total Environmental Protection               | 10,764,129                  | 10,658,514   | 5,263,528                                      | 11,162,505                  | 5%                               |
| <b>Transportation:</b>                       |                             |  |  |                             |                                  |
| Forestry Services                            | 671,492                     | 707,938  | 320,394  | 708,127                     | 0%                               |
| Snow Removal                                 | 1,372,536                   | 1,242,351  | 461,695  | 1,243,758                   | 0%                               |
| Street Cleaning                              | 499,305                     | 547,942  | 252,706  | 565,965                     | 3%                               |
| Street Repairs                               | 5,481,429                   | 5,798,071  | 3,033,106                                      | 5,907,069                   | 2%                               |
| Leaf Removal                                 | 287,448                     | 335,062  | 219,399  | 325,927                     | -3%                              |
| Parking                                      | 15,164,775                  | 15,599,597   | 6,104,446                                      | 16,463,924                  | 6%                               |
| Traffic Engineering & Administration         | 394,274                     | 402,293  | 195,158  | 414,495                     | 3%                               |
| Operations/Maint. of Traffic Control Devices | 985,759                     | 1,060,783  | 565,852  | 1,114,971                   | 5%                               |
| Total Transportation                         | 24,857,018                  | 25,694,037   | 11,152,756                                     | 26,744,236                  | 4%                               |
| <b>Social Enrichment Opportunities:</b>      |                             |  |  |                             |                                  |
| Recreation & Parks Administration            | 930,377                     | 1,068,843  | 564,593  | 1,006,207                   | -6%                              |
| Camps  | 499,216                     | 544,574  | 422,993  | 565,301                     | 4%                               |
| Ebersole Rink                                | 337,730                     | 294,818  | 113,317  | 292,953                     | -1%                              |
| Pools  | 121,427                     | 132,141  | 92,420   | 142,133                     | 8%                               |
| Youth Sports & Activities                    | 637,672                     | 648,533  | 371,343  | 621,911                     | -4%                              |
| Adult Sports & Activities                    | 306,174                     | 365,423  | 191,120  | 376,850                     | 3%                               |
| Special Recreation                           | 113,718                     | 94,570   | 61,572   | 95,826                      | 1%                               |
| Cultural & Special Events                    | 150,778                     | 188,783  | 145,174  | 193,110                     | 2%                               |
| Renaissance Plaza                            | 34,484                      | 47,792   | 25,235   | 28,000                      | -41%                             |
| Parks Maintenance                            | 1,972,383                   | 1,997,519  | 849,076  | 2,065,680                   | 3%                               |
| Senior & Citizens Services                   | 560,909                     | 593,832  | 285,744  | 635,732                     | 7%                               |
| Youth Program Mgmt/Administration            | 595,959                     | 616,889  | 294,476  | 624,968                     | 1%                               |
| After School Centers & Saturday Academy      | 851,634                     | 890,361  | 363,514  | 939,908                     | 6%                               |
| Youth Employment                             | 554,043                     | 526,867  | 389,953  | 540,265                     | 3%                               |
| Neighborhood Services                        | 324,097                     | 351,374  | 141,084  | 342,193                     | -3%                              |
| Alternatives Program                         | 361,233                     | 366,062  | 179,420  | 354,277                     | -3%                              |
| Bits 'N Pieces Summer Day Camp               | 89,463                      | 95,345   | 86,512   | 102,493                     | 7%                               |
| Education & Training Center                  | 49,780                      | 79,602   | 23,392   | -                           | -100%                            |
| General Fund Contribution to Library         | 6,329,528                   | 6,460,064  | 2,977,518                                      | 6,530,987                   | 1%                               |
| City Support to Federal Programs             | 3,936                       | 3,998  | 1,977  | 4,133                       | 3%                               |
| Total Social Enrichment Opportunities        | 14,824,541                  | 15,367,390   | 7,580,433                                      | 15,462,927                  | 1%                               |
| <b>Physical Resource Development:</b>        |                             |  |  |                             |                                  |
| Planning Services                            | 1,008,241                   | 1,060,988  | 504,560  | 1,111,438                   | 5%                               |
| City Support to URA                          | 6,559                       | 6,659  | 3,295  | 6,885                       | 3%                               |
| Engineering Services                         | 2,638,565                   | 2,727,806  | 1,335,041                                      | 2,868,665                   | 5%                               |
| Total Physical Development                   | 3,653,365                   | 3,795,453  | 1,842,896                                      | 3,986,988                   | 5%                               |
| <b>Total Expenditures</b>                    | <b>\$ 164,583,139</b>       | <b>\$ 175,577,493</b>                              | <b>\$ 83,499,798</b>                           | <b>\$ 178,805,348</b>       | <b>2%</b>                        |

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**BUDGET SUMMARY**  
**OTHER OPERATING FUNDS**

**LIBRARY**

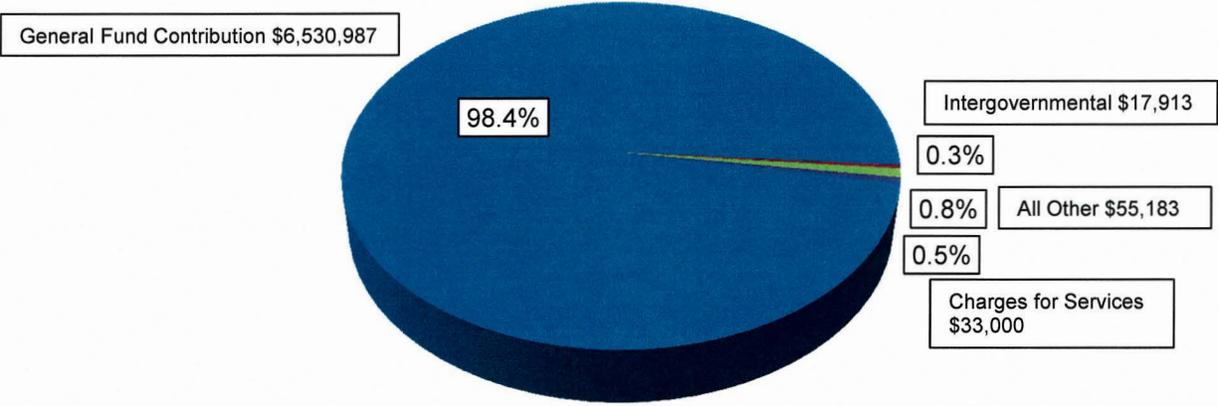
**SELF INSURANCE**

**SEWER RENT**

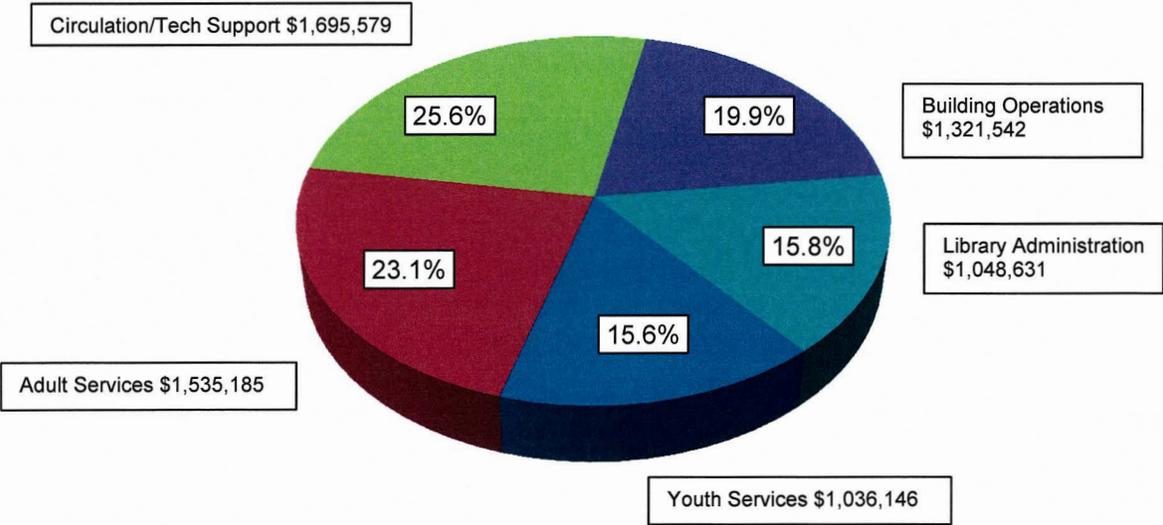
**WATER**

# LIBRARY FUND

## REVENUES: \$6,637,083



## EXPENDITURES: \$6,637,083



# 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 budget 98.4% of the resources needed to operate the Library, an increase of 1.1% over the current fiscal year.

The Library Fund budget for FY 2019-2020 totals slightly more than \$6.6 million and includes total salaries and benefits of almost \$4.6 million, which represents 69.0% of the total budget, an increase of 0.06% 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 approved (after budget adoption).

Materials and supplies are budgeted at \$929,064, a slight increase 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 \$397,615, an increase of 7.2%. Included in this total is the Library's required FY 2019-2020 contribution to the Self Insurance Fund (\$43,860), service contracts (\$200,378), security guards (\$78,278) and on-line subscription services (\$56,722). The contribution to the Debt Service Fund of \$701,158 reflects a 0.4% decrease. Approximately 10.6% of the Library's FY 2019-2020 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 a contribution of a little more than \$6.5 million from the General Fund which will be adjusted to include merit increases once they are approved. Remaining revenues are budgeted at \$106,096 and include a \$36,183 appropriation of fund balance.

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

|                                      | Actual<br>FY 2016  | Actual<br>FY 2017  | Actual<br>FY 2018  | Projected<br>FY 2019 | Adopted<br>FY 2020 |
|--------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Intergovernmental</b>             | \$ 26,005          | \$ 26,765          | \$ 17,738          | \$ 17,913            | \$ 17,913          |
| <b>Charges for Services</b>          | 76,625             | 68,048             | 62,125             | 36,363               | 33,000             |
| <b>General Fund<br/>Contribution</b> | 6,060,616          | 6,020,546          | 6,329,528          | 6,400,000            | 6,530,987          |
| <b>All Other</b>                     | 36,587             | 21,722             | 51,616             | 25,139               | 55,183             |
| <b>Total</b>                         | <b>\$6,199,833</b> | <b>\$6,137,081</b> | <b>\$6,461,007</b> | <b>\$6,479,415</b>   | <b>\$6,637,083</b> |

# LIBRARY FUND

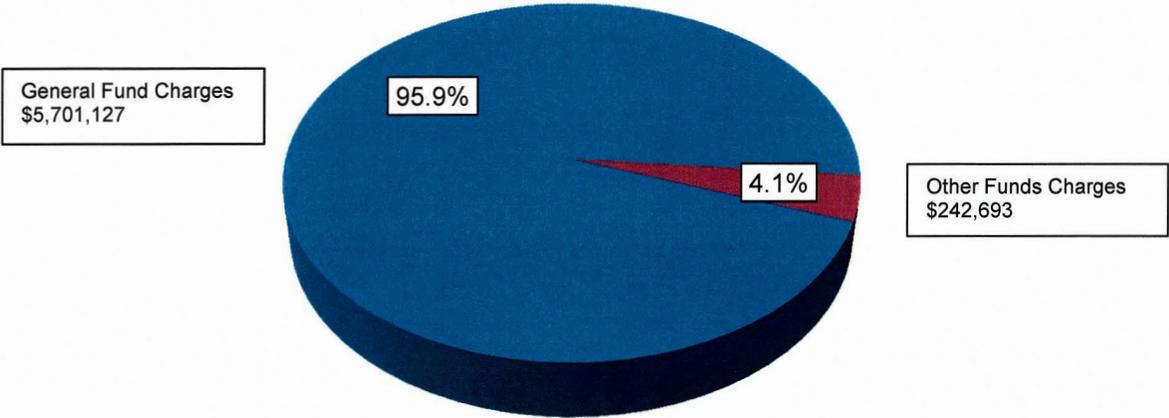
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

|  | FY 17-18<br>Actual <sup>(1)</sup> | FY 2018-2019                  |                                  | FY 19-20<br>Adopted<br>Budget |
|--|-----------------------------------|-------------------------------|----------------------------------|-------------------------------|
|  |                                   | Revised<br>Budget<br>12/31/18 | Projected<br>Actuals<br>06/30/19 |                               |
| <b>Revenues &amp; Other Sources:</b>   |                                   |                               |                                  |                               |
| Intergovernmental Revenues   | \$ 17,738                         | \$ 17,738                     | \$ 17,913                        | \$ 17,913                     |
| Charges for Services   | 62,125                            | 63,560                        | 36,363                           | 33,000                        |
| Miscellaneous Revenues   | 51,616                            | 29,000                        | 25,139                           | 19,000                        |
| Transfer In -  |                                   |                               |                                  |                               |
| General Fund Contribution  | 6,329,528                         | 6,460,064                     | 6,400,000                        | 6,530,987                     |
| Appropriation of Fund Balance  | -                                 | 43,109                        | -                                | 36,183                        |
| <b>Total Revenues &amp; Other Sources</b>  | <u>6,461,007</u>                  | <u>\$6,613,471</u>            | <u>6,479,415</u>                 | <u>\$ 6,637,083</u>           |
| <b>Expenditures &amp; Other Uses:</b>  |                                   |                               |                                  |                               |
| Personal Services  | 2,881,212                         | \$ 2,902,248                  | 2,847,623                        | \$ 2,974,875                  |
| Employee Benefits  | 1,570,523                         | 1,651,413                     | 1,630,029                        | 1,607,412                     |
| Materials & Supplies   | 961,346                           | 928,909                       | 900,000                          | 929,064                       |
| Direct Costs   | 406,381                           | 371,066                       | 420,881                          | 397,615                       |
| Equipment  | 26,157                            | 22,846                        | 20,596                           | 16,959                        |
| Transfer to Debt Service Fund  | -                                 | 704,110                       | -                                | 701,158                       |
| Reserve for Financing  | -                                 | 32,879                        | -                                | 10,000                        |
| <b>Total Expenditures &amp; Other Uses</b>   | <u>5,845,619</u>                  | <u>\$6,613,471</u>            | <u>5,819,129</u>                 | <u>\$ 6,637,083</u>           |
| <b>Excess of Revenues &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b> | <u>615,388</u>                    |                               | <u>660,286</u>                   |                               |
| <b>Other Financing Sources (Uses)-</b>   |                                   |                               |                                  |                               |
| Transfer to Debt Service Fund  | <u>(584,528)</u>                  |                               | <u>(704,110)</u>                 |                               |
| <b>Net Change in Fund Balance</b>  | <u>30,860</u>                     |                               | <u>(43,824)</u>                  |                               |
| <b>Fund Balance at Beginning of Year</b>   | <u>91,904</u>                     |                               | <u>122,764</u>                   |                               |
| <b>Fund Balance at End of Year</b>   | <u>\$ 122,764</u>                 |                               | <u>\$ 78,940</u>                 |                               |

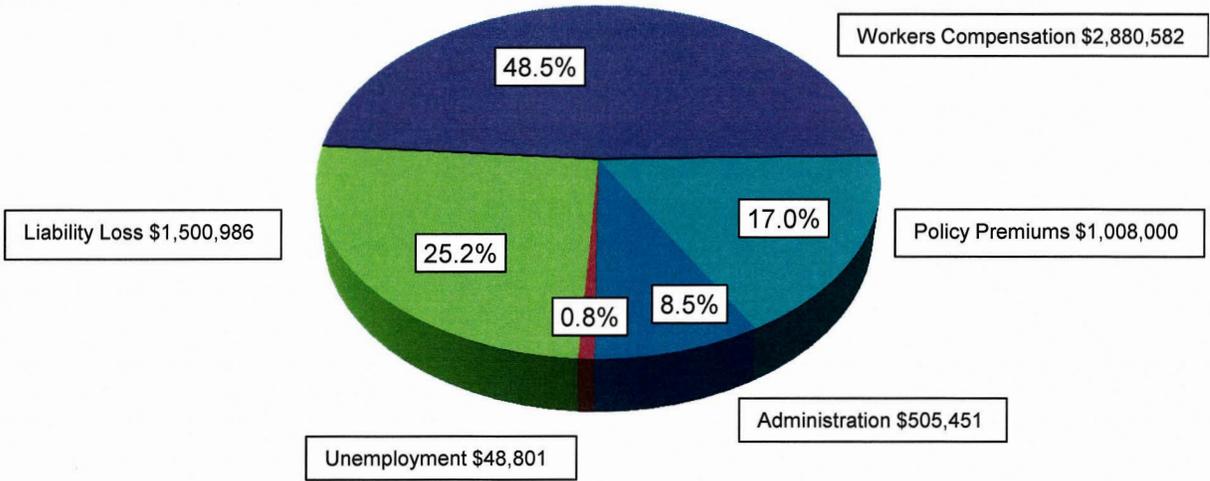
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2017 - June 30, 2018, modified for budgetary presentation

# SELF INSURANCE FUND

## REVENUES: \$5,943,820



## EXPENDITURES: \$5,943,820



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

The Self Insurance Fund ended fiscal year 2017-2018 with a deficit of \$1,105,122, down \$3,077,128 from the restated June 30, 2017 deficit of \$4,182,250. Projections for June 30, 2019 indicate that the deficit could decrease by approximately one third to a deficit of \$685,357. The current budget reduces contributions from the operating funds due to improved claims experience which has lowered claims loss reserve requirements. However, these contributions will continue to address reducing the fund deficit.

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 \$5.9 million has been adopted for fiscal year 2019-2020. Of this amount, \$5.4 million is provided for insurance premiums, claims and reserves with the remaining \$0.5 million available to administer the program. Insurance costs will increase by 4.8% while administrative costs will decrease 22.8% from the FY 2018-2019 revised budget. Included in the budget is an increase of 1.7% in user fees to fund the FY 2019-2020 operations.

User charges will provide all of the revenue in the fiscal year 2019-2020 Budget. Of the user charges that will be assessed, approximately 95.9% 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<br>FY 2016 | Actual<br>FY 2017 | Actual<br>FY 2018 | Projected<br>FY 2019 | Adopted<br>FY 2020 |
|------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| <b>User Fees</b>       | \$7,289,239       | \$5,932,813       | \$6,893,936       | \$6,993,112          | \$5,943,820        |
| <b>Miscellaneous</b>   | 136,454           | 269,242           | 551,675           | 35,681               | -                  |
| <b>Interest Income</b> | 39,952            | 56,715            | 135,830           | 240,000              | -                  |
| <b>Total</b>           | \$7,465,645       | \$6,258,770       | \$7,581,441       | \$7,268,793          | \$5,943,820        |

# SELF INSURANCE FUND

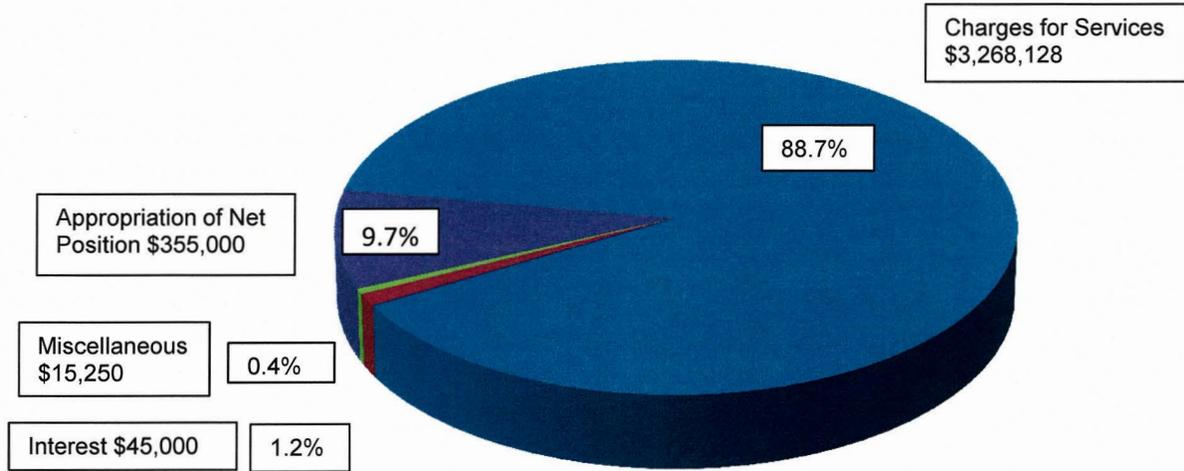
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

|  | FY 17-18<br>Actual | FY 2018-2019                  |                                  | FY 19-20<br>Adopted<br>Budget |
|--|--------------------|-------------------------------|----------------------------------|-------------------------------|
|  |                    | Revised<br>Budget<br>12/31/18 | Projected<br>Actuals<br>06/30/19 |                               |
| <b>Operating Revenues:</b>                             |                    |                               |                                  |                               |
| Charges for Services                                   | \$ 6,893,936       | \$ 5,843,112                  | \$ 6,993,112                     | \$ 5,943,820                  |
| Miscellaneous  | 551,675            | -                             | 35,681                           | -                             |
| Total Operating Revenues                               | 7,445,611          | \$ 5,843,112                  | 7,028,793                        | \$ 5,943,820                  |
| <b>Operating Expenses:</b>                             |                    |                               |                                  |                               |
| Personal Services                                      | 14,472             | 18,200                        | 1,998                            | 18,200                        |
| Employee Benefits                                      | 13,076             | 16,941                        | 17,059                           | 15,267                        |
| Other Post Employment<br>Benefit Obligations           | -                  | 133,000                       | -                                | -                             |
| Materials & Supplies                                   | 35                 | 100                           | 100                              | 100                           |
| Direct Costs   | 4,476,730          | 5,579,871                     | 6,829,871                        | 5,810,928                     |
| Reserve for Financing                                  | -                  | 95,000                        | -                                | 99,325                        |
| Total Operating Expenses                               | 4,504,313          | \$ 5,843,112                  | 6,849,028                        | \$ 5,943,820                  |
| <b>Non-Operating Revenues</b>                          |                    |                               |                                  |                               |
| Interest Income  | 135,830            |                               | 240,000                          |                               |
| Change in Net Position                                 | 3,077,128          |                               | 419,765                          |                               |
| Net Position-Beginning of Year,<br>as reported         | (4,084,647)        |                               | (1,105,122)                      |                               |
| Cumulative Effect of Change in<br>Accounting Principle | (97,603)           |                               |                                  |                               |
| Net Position-Beginning of Year,<br>as restated         | (4,182,250)        |                               |                                  |                               |
| Net Position-End of Year                               | \$ (1,105,122)     |                               | \$ (685,357)                     |                               |

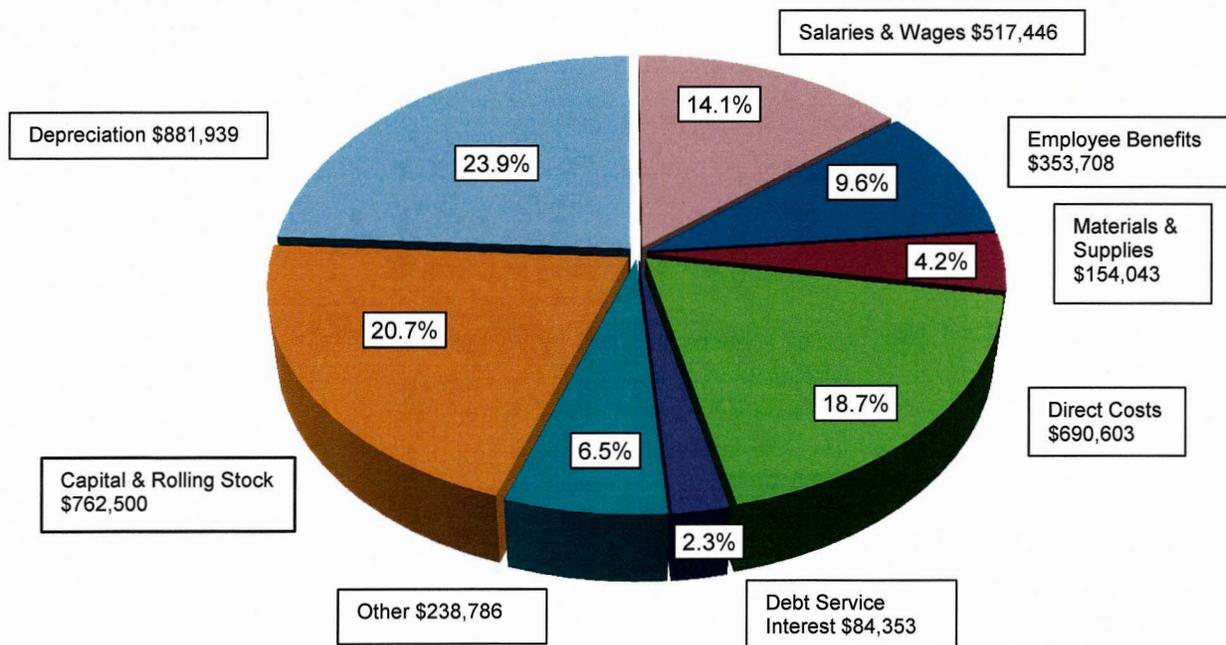
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2017- June 30, 2018

# SEWER RENT FUND

## REVENUES: \$3,683,378



## EXPENSES: \$3,683,378



# 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 2019-2020 Sewer Rent Fund totals \$3,683,378 of which 88.7% is from sewer rents. These rents are billed and collected as a percentage of water usage on all properties that are connected to the City's water distribution system. When this fund was adopted, the Commissioner of Public Works submitted to the Common Council for approval, the percentage of water consumption to be used in calculating sewer rent fees in the FY 2019-2020 budget. Because water consumption is billed semi-annually for most water users, the timing of the approval directly impacts the percentage of water consumption to be set as sewer rents. The sewer charge for FY 2019-2020 will remain at the current 19% of the billing for water consumption. The City's water rates, which were last increased in December of 2018, are included in the calculation of sewer rents.

Expenses for the Sewer Rent Fund total \$3,683,378, a decrease of 10.1% from the current revised budget. The decrease is chiefly attributable to a change in the capital outlay budget from \$1,364,966 to \$525,000. Personnel costs (exclusive of OPEB) account for \$871,154 of this amount or 23.7%. Materials and supplies total \$154,043 and direct costs total \$690,603. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$542,000). Interest payments on debt (\$84,353) account for 2.3% of the budget. An allowance for depreciation is budgeted at \$881,939 and a Reserve for Financing is budgeted at \$38,786 to fund employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2019-2020 recommends the expenditure of \$900,000 for the reconstruction of miscellaneous sanitary sewers, \$275,000 for Chatterton Avenue sanitary sewer improvements and the expenditure of \$225,000 for rolling stock. The \$225,000 for rolling stock has been included in the adopted fiscal year 2019-2020 Sewer Rent Fund budget.

As of June 30, 2018, the Sewer Rent Fund had a net operating gain of \$668,631 and a net position of \$9,085,472.

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

|                             | Actual<br>FY 2016 | Actual<br>FY 2017 | Actual<br>FY 2018 | Projected<br>FY 2019 | Adopted<br>FY 2020 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Charges for Services</b> | \$2,881,136       | \$2,519,694       | \$2,813,978       | \$3,200,000          | \$3,268,128        |
| <b>Miscellaneous</b>        | 22,324            | 68,865            | 268,337           | 148,650              | 15,250             |
| <b>All Other</b>            | 8,916             | 4,361             | 12,071            | 50,000               | 400,000            |
| <b>Total</b>                | \$2,912,376       | \$2,592,920       | \$3,094,386       | \$3,398,650          | \$3,683,378        |

# SEWER RENT FUND

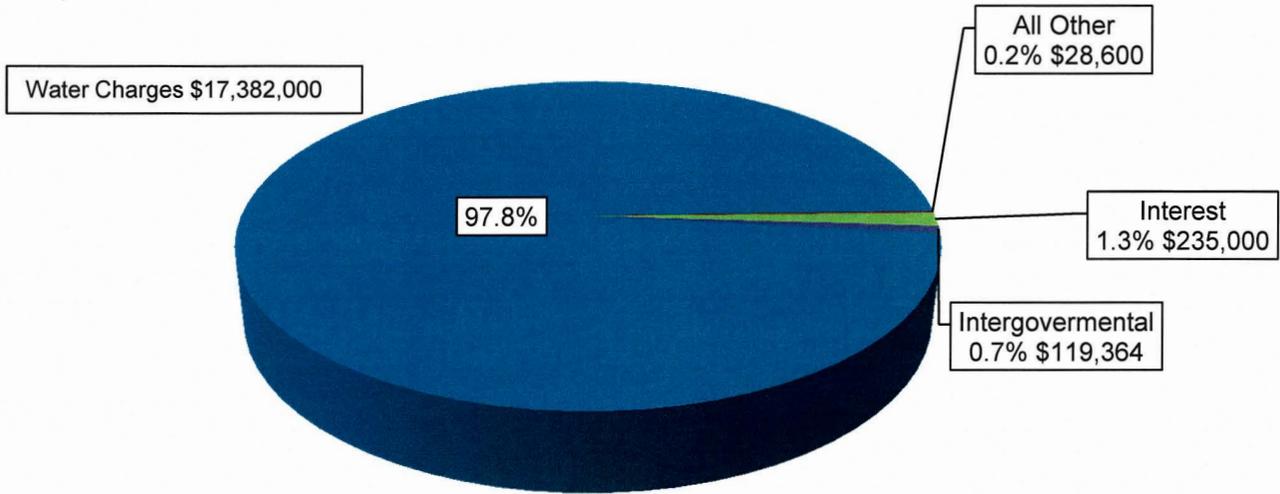
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

|  | FY 17-18<br>Actual  | FY 2018-2019                  |                                 | FY 19-20<br>Adopted<br>Budget |
|--|---------------------|-------------------------------|---------------------------------|-------------------------------|
|  |                     | Revised<br>Budget<br>12/31/18 | Projected<br>Actual<br>06/30/19 |                               |
| <b>Operating Revenues:</b>                             |                     |                               |                                 |                               |
| Charges for Services                                   | \$ 2,813,978        | \$ 3,067,112                  | \$ 3,200,000                    | \$ 3,268,128                  |
| Miscellaneous  | 268,337             | 140,250                       | 148,650                         | 15,250                        |
| Appropriation of Net Position                          | -                   | 878,080                       | -                               | 355,000                       |
| Total Operating Revenues                               | <u>3,082,315</u>    | <u>4,085,442</u>              | <u>3,348,650</u>                | <u>3,638,378</u>              |
| <b>Operating Expenses:</b>                             |                     |                               |                                 |                               |
| Personal Services                                      | 470,512             | 495,348                       | 490,000                         | 517,446                       |
| Employee Benefits                                      | 312,519             | 336,249                       | 345,000                         | 353,708                       |
| Other Post Employment<br>Benefit Obligations           | 198,328             | 205,000                       | 200,000                         | 200,000                       |
| Material & Supplies                                    | 91,049              | 181,230                       | 120,000                         | 154,043                       |
| Direct Costs   | 308,705             | 308,297                       | 285,235                         | 690,603                       |
| Equipment/Rolling Stock                                | 161,009             | 254,480                       | 213,765                         | 237,500                       |
| Depreciation   | 825,157             | 835,341                       | 835,000                         | 881,939                       |
| Capital Outlay   | -                   | 1,364,966                     | 900,000                         | 525,000                       |
| Reserve for Financing                                  | -                   | 55,695                        | -                               | 38,786                        |
| Total Operating Expenses                               | <u>2,367,279</u>    | <u>4,036,606</u>              | <u>3,389,000</u>                | <u>3,599,025</u>              |
| <b>Non-Operating Revenues<br/>(Expenses):</b>          |                     |                               |                                 |                               |
| Interest Income  | 12,071              | 10,000                        | 50,000                          | 45,000                        |
| Interest Expense                                       | <u>(58,476)</u>     | <u>(58,836)</u>               | <u>(58,836)</u>                 | <u>(84,353)</u>               |
| Change in Net Position                                 | <u>668,631</u>      | <u>\$ -</u>                   | <u>(49,186)</u>                 | <u>\$ -</u>                   |
| Net Position-Beginning of Year,<br>as reported         | 11,063,979          |                               | <u>9,085,472</u>                |                               |
| Cumulative Effect of Change in<br>Accounting Principle | <u>(2,647,138)</u>  |                               |                                 |                               |
| Net Position-Beginning of Year,<br>as restated         | <u>8,416,841</u>    |                               |                                 |                               |
| Net Position-End of Year                               | <u>\$ 9,085,472</u> |                               | <u>\$ 9,036,286</u>             |                               |

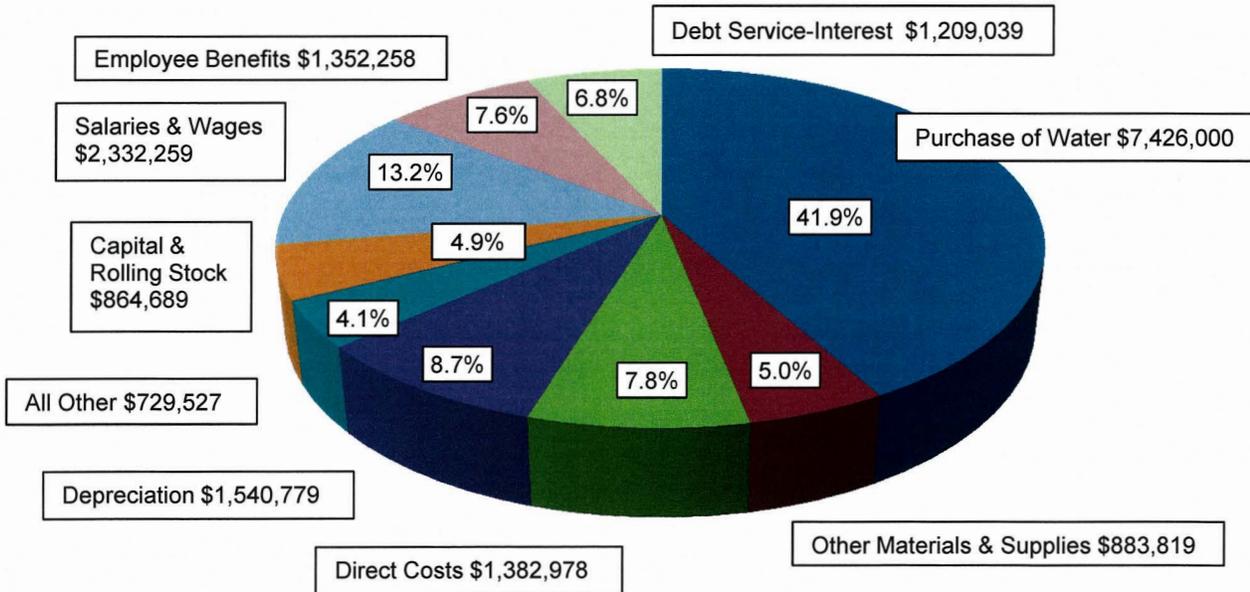
(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2017- June 30, 2018

# WATER FUND

## REVENUES: \$17,764,964



## EXPENSES: \$17,721,348



# 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 adopted FY 2019-2020 budget total \$17.7 million, an increase of only \$5,608 from the current year's revised budget. Salary and fringe benefit costs which total almost \$3.7 million (exclusive of OPEB) account for approximately 20.8% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$7.4 million which is 41.9% of the total Water Fund budget. NYC had been steadily increasing their water charges in recent years to finance their costs of complying with state and federal mandates. However, no rate increases have been approved by the Water Board in the last two years. This is expected to change in the next fiscal year and another increase is expected to be implemented. All other materials and supplies total \$883,819 or 5.0% of the budget. Direct costs total \$1,382,978 or 7.8% of the adopted budget and include a contribution to the Self Insurance Fund (\$134,519) and also to the General Fund (\$995,000) for various services. Interest on Water Fund debt will increase 59.2% and total \$1,209,039 or 6.8% of the budget, while depreciation is budgeted at \$1,540,779 or 8.7% of the expense budget. The remaining expenses for FY 2019-2020 include equipment/rolling stock of \$164,689, capital outlay of \$700,000 and a Reserve for Financing of \$219,527 for employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2019-2020 recommends \$16.9 million in major capital improvements attributable to the Water Fund: \$14.0 million for OSPS water treatment plant and chemical system upgrade, \$2.5 million for the replacement and/or reconstruction of miscellaneous water lines, \$250,000 for rolling stock and \$168,000 for debt issuance costs. The Water Fund FY 2019-2020 expense budget includes \$125,000 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 2019-2020 budget totals almost \$17.8 million, an increase of 6.0% from the current year's revised budget. The City utilizes a progressive water rate structure whereby the cost per cubic foot of water increases with escalating usage. Almost 98% of the revenue budget is from metered water sales and related water service charges.

As of June 30, 2018, the Water Fund had a net operating gain of \$3.1 million and a net position of almost \$26.5 million.

# WATER FUND

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

|                             | Actual<br>FY 2016 | Actual<br>FY 2017 | Actual<br>FY 2018 | Projected<br>FY 2019 | Adopted<br>FY 2020 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| <b>Intergovernmental</b>    | \$ -              | \$ 402,166        | \$ 375,540        | \$ 1,077,428         | \$ 119,364         |
| <b>Charges for Services</b> | 15,493,190        | 15,221,485        | 16,961,461        | 17,700,000           | 17,382,000         |
| <b>Interest</b>             | 30,889            | 43,788            | 96,914            | 260,000              | 235,000            |
| <b>All Other</b>            | 109,185           | 49,956            | 76,109            | 374,479              | 28,600             |
| <b>Total</b>                | \$15,633,264      | \$15,717,395      | \$17,510,024      | \$19,411,907         | \$17,764,964       |

# WATER FUND

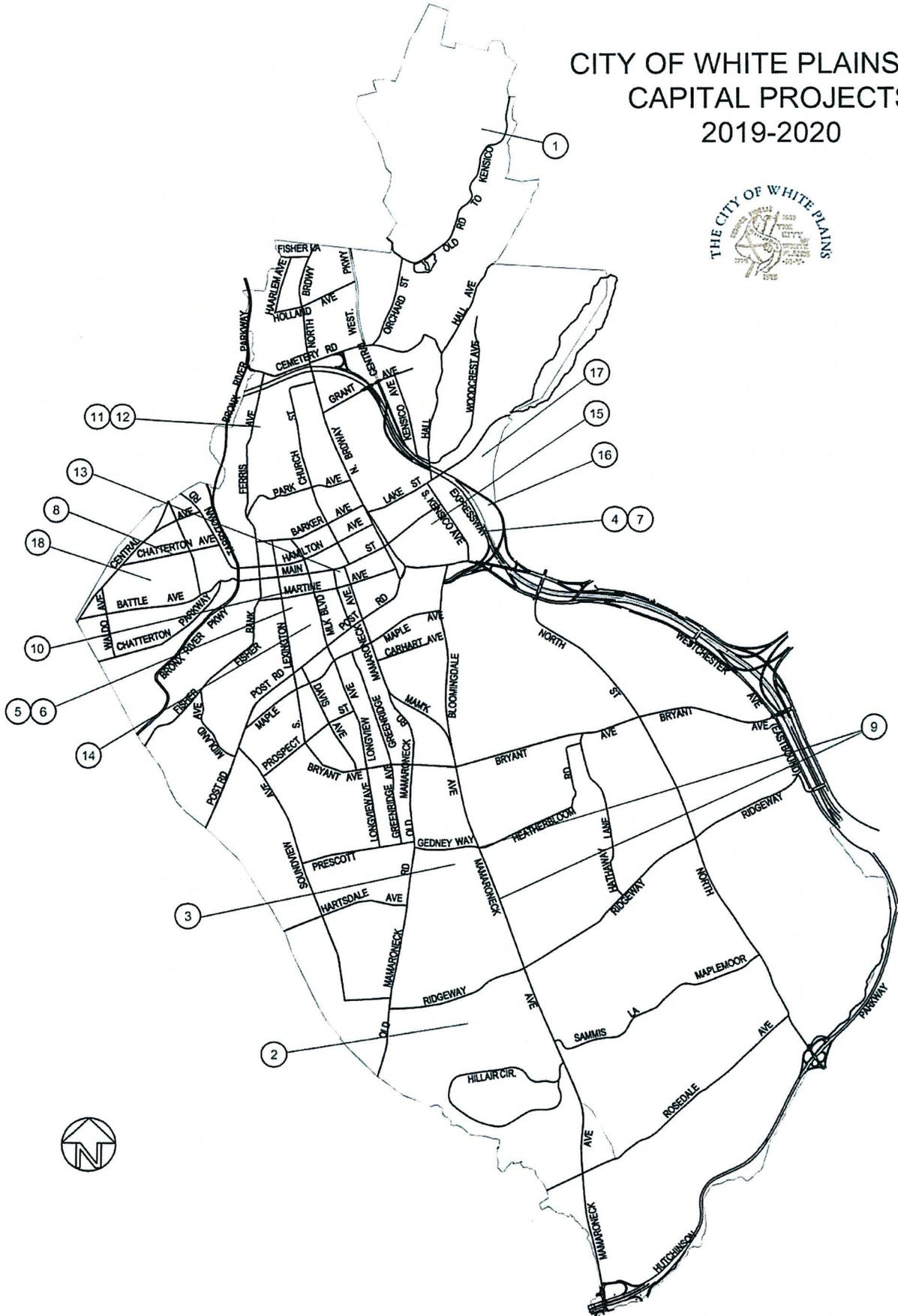
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

|  | FY 17-18<br>Actual   | FY 2018-2019                  |                                  | FY 19-20<br>Adopted<br>Budget |
|--|----------------------|-------------------------------|----------------------------------|-------------------------------|
|  |                      | Revised<br>Budget<br>12/31/18 | Projected<br>Actuals<br>06/30/19 |                               |
| <b>Operating Revenues:</b>                             |                      |                               |                                  |                               |
| Intergovernmental                                      | \$ 375,540           | \$ 117,428                    | \$ 1,077,428                     | \$ 119,364                    |
| Charges for Services                                   | 16,961,461           | 16,537,000                    | 17,700,000                       | 17,382,000                    |
| Miscellaneous  | 76,109               | 36,100                        | 374,479                          | 28,600                        |
| Total Operating Revenues                               | <u>17,413,110</u>    | <u>16,690,528</u>             | <u>19,151,907</u>                | <u>17,529,964</u>             |
| <b>Operating Expenses:</b>                             |                      |                               |                                  |                               |
| Personal Services                                      | 2,276,357            | 2,225,253                     | 2,200,000                        | 2,332,259                     |
| Employee Benefits                                      | 1,257,797            | 1,281,237                     | 1,250,000                        | 1,352,258                     |
| Other Post Employment<br>Benefit Obligations           | 490,230              | 512,500                       | 512,000                          | 510,000                       |
| Material & Supplies                                    | 6,972,213            | 8,543,155                     | 7,200,000                        | 8,309,819                     |
| Direct Costs   | 1,123,605            | 1,268,063                     | 1,243,680                        | 1,382,978                     |
| Equipment/Rolling Stock                                | 42,185               | 89,277                        | 88,455                           | 164,689                       |
| Depreciation   | 1,483,699            | 1,958,523                     | 1,600,000                        | 1,540,779                     |
| Capital Outlay   | -                    | 968,418                       | 900,000                          | 700,000                       |
| Reserve for Financing                                  | -                    | 109,864                       | -                                | 219,527                       |
| Total Operating Expenses                               | <u>13,646,086</u>    | <u>16,956,290</u>             | <u>14,994,135</u>                | <u>16,512,309</u>             |
| <b>Non-Operating Revenues<br/>(Expenses):</b>          |                      |                               |                                  |                               |
| Interest Income  | 96,914               | 45,000                        | 260,000                          | 235,000                       |
| Interest Expense                                       | (757,904)            | (759,450)                     | (759,450)                        | (1,209,039)                   |
|  | <u>(660,990)</u>     | <u>(714,450)</u>              | <u>(499,450)</u>                 | <u>(974,039)</u>              |
| Change in Net Position                                 | 3,106,034            | <u>\$ (980,212)</u>           | 3,658,322                        | <u>\$ 43,616</u>              |
| Net Position-Beginning of Year,<br>as reported         | 29,014,351           |                               | <u>26,460,113</u>                |                               |
| Cumulative Effect of Change in<br>Accounting Principle | <u>(5,660,272)</u>   |                               |                                  |                               |
| Net Position-Beginning of Year,<br>as restated         | <u>23,354,079</u>    |                               |                                  |                               |
| Net Position-End of Year                               | <u>\$ 26,460,113</u> |                               | <u>\$ 30,118,435</u>             |                               |

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2017-June 30, 2018

# **CAPITAL IMPROVEMENTS**

# CITY OF WHITE PLAINS, N.Y. CAPITAL PROJECTS 2019-2020



## 2019 – 2020 CAPITAL PROJECTS

The map on the preceding page indicates the location of the various 2019-2020 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                 | OSPS Dissolved Air Flotation Water Treatment Plant & Chemical System Upgrade | \$ 14,000,000         |
| 2                 | Reynal Road Reconstruction Phase I   | 900,000               |
| 3                 | Gillie Park Playground Replacement   | 500,000               |
| 4                 | City Garage Heating/Ventilation Units  | 550,000               |
| 5                 | Public Safety Building Exterior Rehabilitation                               | 200,000               |
| 6                 | Public Safety Building Bathrooms and Lockers                                 | 150,000               |
| 7                 | Sanitation Building Repairs  | 250,000               |
| 8                 | Chatterton Avenue Sanitary Sewer Improvements                                | 275,000               |
| 9                 | Mamaroneck Avenue Signalization II (Gedney Way and Gedney Esplanade)         | 250,000               |
| 10                | Lex-Grove Garage East & West Emergency Lighting Phase I                      | 100,000               |
| 11                | Gardella Pool/Park Design  | 150,000               |
| 12                | Gardella Basketball Courts   | 150,000               |
| 13                | Roof at Starbucks (Renaissance Fountain)                                     | 75,000                |
| 14                | Slater Center Repairs/Rehabilitation   | 75,000                |
| 15                | Renovations to Amherst Place (Youth Bureau)                                  | 75,000                |
| 16                | Belway Place Drainage Study  | 60,000                |
| 17                | Delfino Park Design & Improvements   | 50,000                |
| 18                | Battle Hill Dog Park Construction  | 50,000                |

### PROJECTS NOT INDEXED

|   |              |
|---|--------------|
| Replace/Reconstruct Miscellaneous Water Lines               | \$ 2,500,000 |
| Miscellaneous Street Reconstruction                         | 1,600,000    |
| Miscellaneous Sanitary Sewer Reconstruction                 | 900,000      |
| Miscellaneous Storm Water Drain Reconstruction              | 500,000      |
| Municipal Parking Structure Rehabilitation                  | 500,000      |
| Off-Street Multi-Space Meter Replacement                    | 375,000      |
| Surface Lots Multi-Space Meters                             | 100,000      |
| Renovations to Fire Facilities                              | 200,000      |
| Renovations to City Facilities (other than Fire or Parking) | 150,000      |
| City-wide IT Infrastructure Replacement/Enhancements        | 125,000      |
| Municipal Parking Lot Rehabilitation                        | 200,000      |
| Public Safety Electronic Device Replacement                 | 100,000      |
| Garage Lighting Retro Fit                                   | 200,000      |
| Interview Room Video Surveillance                           | 75,000       |
| Metropolitan Area Network Redundancy                        | 75,000       |
| Local Traffic Controller Upgrades                           | 70,000       |
| Salt Brine Making Machine                                   | 50,000       |

# 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 the 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 any work can begin. 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 2018 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 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 year the property tax cap, as calculated by the State, is at the 2% level. Difficult financial decisions will again 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 2021 through 2025. 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 our project recommendations for the next fiscal year, subject to the status of the City's financial position. Most of the City's Capital Improvement Program must be financed through the sale of debt. 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 \$29.5 million in fiscal year 2019-2020 to fund various capital projects and rolling stock purchases. Of the \$29.5 million, \$25.6 million is being recommended for capital improvements; \$3.6 million for the purchase of rolling stock, and \$0.3 million for debt issuance costs. Approximately 29%, or \$8.6 million, of this program would be funded by current General Fund revenues and tax-supported debt. Grants and other miscellaneous cash sources total \$1.2 million. The remaining \$19.7 million is for improvements to the City's parking facilities, and water and sanitary sewer systems. The debt needed for these improvements is funded by revenue generated by these enterprises. Overall, the fiscal 2019-2020 capital plan will decrease by 28% over the amount of the fiscal 2018-2019 capital program as adopted. The primary reason for the significant decrease in the Capital Improvement Program from the prior year is due to the Water Fund's \$23.4 million water storage tanks project which was authorized in the 2018-2019 fiscal year.

# CAPITAL IMPROVEMENTS

The most costly project in the new Capital Improvement Program for FY 2019-2020 relates to a major improvement in the City's water system at the Orchard Street Pumping Station in the amount of \$14 million. This project will decommission the existing buried chemical storage tanks and install new tanks within the existing building. The project will also include upgrades to the chemical delivery system. Also planned is a \$2.5 million project to repair and replace various aging water lines with larger diameter pipes. Planned projects in the Sewer Rent Fund total \$1.2 million. Improvements to the City's parking facilities will total \$1.5 million.

Included in the General Fund portion of the 2019-2020 Program are improvements to the City's infrastructure: various street improvements (\$2.5 million) and improvements to the City's storm water drains (\$0.5 million). Also included is work to City buildings (\$1.7 million), such as City Hall, fire stations and the Public Safety building. The plan recommends design, construction and improvements at various City parks (\$400,000) and playground and related improvements at Gillie Park (\$500,000). There are also projects totaling \$175,000 for Public Safety, \$200,000 for technology improvements and \$320,000 for traffic improvements. Other projects total \$110,000.

The Capital Improvement Program includes the Rolling Stock Plan which contains recommendations for replacing and refurbishing various vehicles throughout the City's fleet. The 2019-2020 recommended rolling stock replacement program totals \$3,643,500 of which \$3,168,500 is attributable to the General Fund (\$541,000 is to be funded by current resources and \$2,627,500 million is to be funded by debt). Included within the General Fund Plan is a fire rescue pumper (\$500,000), a communications van (\$550,000), a mechanical sweeper (\$260,000), two compactors (\$420,000), a wheel loader with claw (\$200,000), a roll off/plow (\$225,000), sidewalk plow (\$175,000), trac loader (\$40,000) and an utility trailer (\$25,000). Other replacements include ten police cars (\$484,000), five pick-up trucks, three with plows, (\$230,000) and two other vehicles (\$59,500). The Sewer Rent Fund includes the replacement of a micro electric dump truck (\$25,000) and a dump/plow (\$200,000), each of which is to be funded with cash. The replacement of a dump truck (\$125,000) in the Water Fund to be funded with debt, as well as a pickup/plow and two light trailer generators to be funded by cash (\$125,000) are also recommended. The \$3,643,500 in the Rolling Stock Plan supports the following activities in the General Fund: Public Works (\$1,435,000); Public Safety (\$1,534,000); Parking (\$167,500); and the Building Department (\$32,000); in the Sewer Rent Fund (\$225,000) and in the Water Fund (\$250,000).

All projects were reviewed for recommended financing sources. More costly items, with longer useful lives and less frequent replacement schedules were identified for bond financing. Projects with shorter useful lives or less cost, and/or recurring in nature are recommended for cash financing where appropriate. The anticipated funding sources for certain rolling stock purchases, as outlined above, has been re-evaluated during the preparation of the FY 2019-2020 operating budgets. It is the Board's goal to purchase less costly rolling stock items which have shorter useful lives with cash, to the extent possible.

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 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: \$150,000.**

# CAPITAL IMPROVEMENTS

- Renovations to fire facilities: minor rehabilitation of kitchen, roof, electrical, plumbing repairs and HVAC systems and repair or replacement of 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: \$1,600,000.**
- Storm water drainage rehabilitation: minor rehabilitation and limited expansion of drainage, catch basins and piping. There are 83 miles of storm water drains. **Total: \$500,000.**
- Rehabilitation to Parking lots and structures: minor repairs, signage, landscaping, paving, repairs to membranes, expansion joints, lighting, and fans. The City has 23 lots, 8 structures and over 13,400 parking spaces. **Total: \$700,000.**
- Public Safety: replacement of aging fire and police electronic device equipment used for communications, enforcement and safety. Replacing all of this equipment in one year would cost millions of dollars. This strategy allows the City to spread out the cost and to continually replace the equipment most in need. **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 to eliminate ground water infiltration. This project reduces the likelihood of sewer line breaks which can result in environmental issues and more costly emergency repairs. There are 127 miles of sanitary sewers. **Total: \$900,000.**
- Water system: replace six inch lines and unlined cast iron pipes with larger diameter pipes and other water system improvements. There are 158 miles of water mains. **Total: \$2,500,000.**
- Rolling stock: replacement of a limited number of vehicles on an annual basis. This current year allocation replaces thirty four vehicles out of 351 City vehicles. **Total: \$3,643,500.**

Listed below are projects which are not undertaken on a recurring basis. Because of their nature, a savings in operating costs is also anticipated.

- City Garage Heating/Ventilating Units: replacement of six heating and ventilating units, all of which are nearing the end of their expected useful lives. New units are more energy and cost efficient to operate. **Total: \$550,000.**
- Public Safety Building Exterior Rehabilitation: repair/replace sidewalks, landings, deteriorated steps and walkways. **Total: \$200,000**
- Public Safety Building Bathrooms/Lockers: renovation of existing 28 years old bathrooms and locker rooms to replace fixtures and partitions, to make repairs and repainting. **Total: \$150,000**
- Roof Replacement at Starbucks (Renaissance fountain): to remove existing roof at this City owned and leased property and install a new more durable synthetic rubber roof. **Total: \$75,000**
- Slater Center Repairs/rehabilitation: to replace ceiling tiles and repairs to masonry, doors, flooring and lighting. **Total: \$75,000**
- Renovations to Amherst Place (Youth Bureau): Replace deteriorated floor and furnishings as well as carpet and painting. **Total: \$75,000**
- Sanitation Building Repairs: Repairs to the sanitation building including removing and replacing a damaged wall and roof and overhead door repairs. **Total: \$250,000**
- Reconstruction of Reynal Road, PH1: reconstruction of Reynal Road between Ridgeway and Kenneth Road which includes replacement of full depth roadway pavement, drainage and curbs. **Total: \$900,000.**

# CAPITAL IMPROVEMENTS

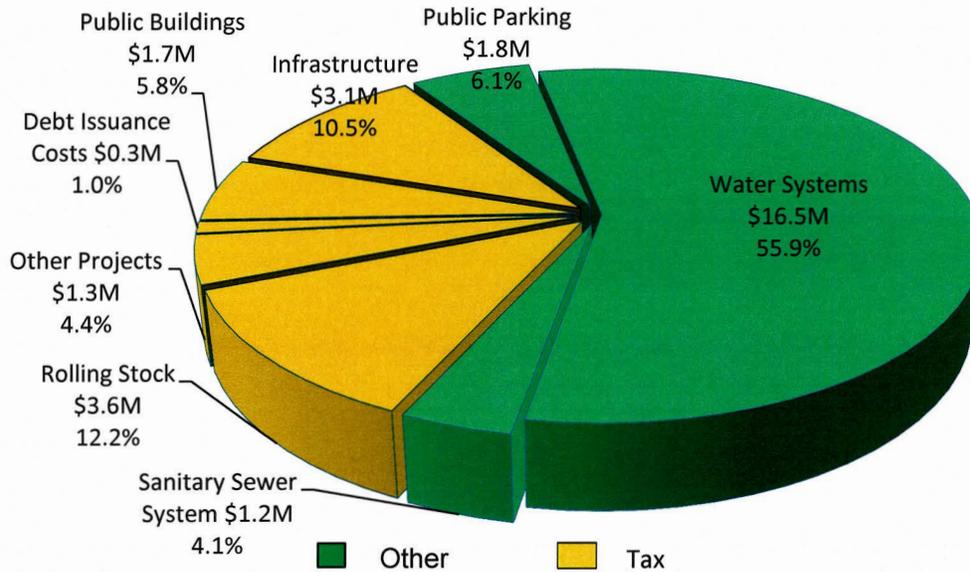
- Belway Place Drainage Study: to conduct a study of the existing drainage area in order to determine what improvements are necessary to reduce flooding. **Total: \$60,000.**
- Salt Brine Making Machine: to purchase an automatic brine making machine to lessen dependence on other sources. **Total: \$50,000.**
- Garage Lighting Retrofit: modify 100 watt high pressure sodium light fixtures at various City Garages with energy efficient LED retrofit lamps which will significantly reduce energy consumption **Total: \$200,000.**
- Lexington-Grove East and West Garage Emergency Lighting: To install battery operated emergency lighting to replace decommissioned emergency generator currently providing power to selected light fixtures. **Total: \$100,000.**
- Off-Street Multi-Space Meter Replacement, PH. III: To replace outdated multi-space meters that have reached the end of their useful life with current technology meters that can accept multiple payment types, especially mobile device apps. **Total: \$375,000.**
- Surface Lots Multi-Space Meters: To remove single-space meters and replace with multi-space meters which accept more payment options, especially mobile device apps. **Total \$100,000.**
- Public Safety Interview Room Surveillance Improvements: To provide video surveillance capabilities in youth interview room and surrounding area and to upgrade the video surveillance capability in the adult interview room. **Total \$75,000.**
- Delfino Park Improvements: General improvements to Delfino Park that will expand and upgrade park offerings. **Total: \$50,000.**
- Gillie Park Playground Replacement: To construct a new playground with a rubberized asphalt safety surface and to replace benches at Gillie Park. **Total: \$500,000.**
- Gardella Pool/Park Design: Design study for the reconstruction of pool and park amenities and for the redesign of the facility. **Total: \$150,000.**
- Gardella Park Basketball Courts: To replace the existing surface, to level and reline the courts and to replace the basketball stanchions including backboards and baskets. **Total: \$150,000.**
- Battle Hill Dog Park Construction: Construction of a fenced dog park on the existing field space. **Total: \$50,000.**
- Metropolitan Area Network Redundancy: Project to improve the redundancy in the City's fiber optic network. **Total: \$75,000.**
- Local Controller Upgrades: replace outdated traffic signal controller equipment at various City intersections; minimal savings in overtime and maintenance is expected to be achieved. **Total: \$70,000.**
- Mamaroneck Avenue Signalization Upgrades: To install new traffic control equipment and update traffic detection equipment, poles and pedestrian signals at the Gedney Way and Gedney Esplanade intersections; minimal savings in overtime and maintenance is expected. **Total: \$250,000.**
- Chatterton Avenue Sanitary Sewer Improvements: Upgrade existing 8 inch clay sanitary main to a 12 inch ductile iron pipe. **Total: \$275,000.**
- Dissolved Air Flotation Water Treatment Plant and Chemical System upgrade: To decommission buried chemical storage tanks and install new storage tanks within the existing Orchard Street Pumping Station Building and additional work related to chemical system delivery, storage and feed upgrades. **Total: \$14,000,000**

**CAPITAL PROJECTS BOARD**  
**SUMMARY APPROVED 2019 - 2025 CAPITAL IMPROVEMENT PROGRAM**

|                            | Pending<br>Authorization<br>2018-19 | 2019-20             | 2020-21             | 2021-22             | 2022-23             | 2023-24             | 2024-25              |
|----------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>GENERAL FUND:</b>       |                                     |                     |                     |                     |                     |                     |                      |
| Public Works:              |                                     |                     |                     |                     |                     |                     |                      |
| Buildings                  | \$ -                                | \$ 1,725,000        | \$ 1,800,000        | \$ 4,500,000        | \$ 375,000          | \$ 350,000          | \$ 275,000           |
| Streets                    | 100,000                             | 2,500,000           | 3,500,000           | 2,500,000           | 2,500,000           | 3,300,000           | 2,500,000            |
| Storm Water Drains         | -                                   | 560,000             | 500,000             | 500,000             | 500,000             | 500,000             | 500,000              |
| Other                      | 50,000                              | 50,000              | 130,000             | -                   | -                   | -                   | -                    |
| Total Public Works         | 150,000                             | 4,835,000           | 5,930,000           | 7,500,000           | 3,375,000           | 4,150,000           | 3,275,000            |
| Information Technology     | 89,000                              | 200,000             | 225,000             | 285,000             | 125,000             | 125,000             | 125,000              |
| Parking                    | 360,000                             | 1,795,000           | 3,120,000           | 1,350,000           | 2,780,000           | 1,270,000           | 2,290,000            |
| Public Safety              | -                                   | 175,000             | 1,800,000           | 1,160,000           | 720,000             | 183,000             | 100,000              |
| Recreation & Parks         | 0                                   | 900,000             | 925,000             | 950,000             | 550,000             | 900,000             | 900,000              |
| <b>Total General Fund</b>  | <b>599,000</b>                      | <b>7,905,000</b>    | <b>12,000,000</b>   | <b>11,245,000</b>   | <b>7,550,000</b>    | <b>6,628,000</b>    | <b>6,690,000</b>     |
| Library Fund               | -                                   | -                   | -                   | -                   | -                   | -                   | -                    |
| Sewer Rent Fund            | -                                   | 1,175,000           | 900,000             | 1,200,000           | 1,000,000           | 1,000,000           | 500,000              |
| Water Fund                 | 4,250,000                           | 16,500,000          | 3,100,000           | 2,600,000           | 2,850,000           | 2,000,000           | 2,000,000            |
| <b>Total Projects</b>      | <b>4,849,000</b>                    | <b>25,580,000</b>   | <b>16,000,000</b>   | <b>15,045,000</b>   | <b>11,400,000</b>   | <b>9,628,000</b>    | <b>9,190,000</b>     |
| Rolling Stock              | -                                   | 3,643,500           | 5,255,000           | 6,041,000           | 4,705,500           | 2,980,500           | 2,789,000            |
| Debt Issuance Cost         | 44,990                              | 273,800             | 193,100             | 193,400             | 142,200             | 108,200             | 102,400              |
| <b>GRAND TOTAL</b>         | <b>\$4,893,990</b>                  | <b>\$29,497,300</b> | <b>\$21,448,100</b> | <b>\$21,279,400</b> | <b>\$16,247,700</b> | <b>\$12,716,700</b> | <b>\$ 12,081,400</b> |
| <b>POTENTIAL FINANCING</b> |                                     |                     |                     |                     |                     |                     |                      |
| <b>SOURCES:</b>            |                                     |                     |                     |                     |                     |                     |                      |
| Cash:                      |                                     |                     |                     |                     |                     |                     |                      |
| General Fund               | \$ -                                | \$ 541,000          | \$ 731,000          | \$ 755,000          | \$ 740,500          | \$ 775,000          | \$ 724,000           |
| Gen.Fnd-Rec. Account       | -                                   | -                   | -                   | -                   | -                   | -                   | -                    |
| Cable Fund                 | -                                   | -                   | -                   | 35,000              | -                   | -                   | -                    |
| Sewer Rent Fund            | -                                   | 225,000             | 45,000              | 35,000              | 200,000             | -                   | 45,000               |
| Water Fund                 | 300,000                             | 125,000             | 100,000             | 85,000              | 90,000              | 100,000             | 45,000               |
|                            | 300,000                             | 891,000             | 876,000             | 910,000             | 1,030,500           | 875,000             | 814,000              |
| NYS Grants for PW          | -                                   | 998,100             | 998,100             | 998,100             | 998,100             | 998,100             | 998,100              |
| Other Grants (Various)     | -                                   | -                   | -                   | -                   | -                   | -                   | -                    |
| Community Development      | -                                   | 100,000             | -                   | -                   | -                   | -                   | -                    |
| Contributions              | 50,000                              | 125,000             | 250,000             | -                   | -                   | -                   | -                    |
| Other                      | -                                   | -                   | -                   | -                   | -                   | -                   | -                    |
|                            | 50,000                              | 1,223,100           | 1,248,100           | 998,100             | 998,100             | 998,100             | 998,100              |
| <b>TOTAL CASH</b>          | <b>350,000</b>                      | <b>2,114,100</b>    | <b>2,124,100</b>    | <b>1,908,100</b>    | <b>2,028,600</b>    | <b>1,873,100</b>    | <b>1,812,100</b>     |
| Indebtedness:              |                                     |                     |                     |                     |                     |                     |                      |
| Tax-Supported Debt         | 352,490                             | 8,039,950           | 12,506,400          | 14,573,400          | 7,956,700           | 6,853,900           | 5,572,800            |
| Self-Liquidating Debt-Pkg. | 202,000                             | 1,489,750           | 2,777,500           | 959,500             | 2,171,500           | 959,500             | 2,171,500            |
| Self-Liquidating Debt      | 3,989,500                           | 17,853,500          | 4,040,100           | 3,838,400           | 4,090,900           | 3,030,200           | 2,525,000            |
| <b>TOTAL DEBT</b>          | <b>4,543,990</b>                    | <b>27,383,200</b>   | <b>19,324,000</b>   | <b>19,371,300</b>   | <b>14,219,100</b>   | <b>10,843,600</b>   | <b>10,269,300</b>    |
| <b>GRAND TOTAL</b>         | <b>\$4,893,990</b>                  | <b>\$29,497,300</b> | <b>\$21,448,100</b> | <b>\$21,279,400</b> | <b>\$16,247,700</b> | <b>\$12,716,700</b> | <b>\$12,081,400</b>  |

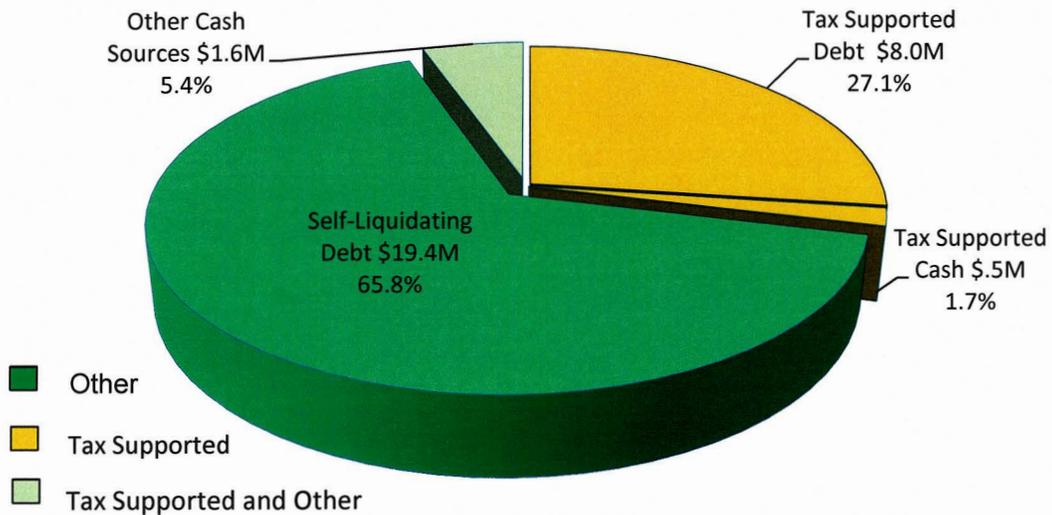
# CAPITAL IMPROVEMENTS

## SUMMARY OF APPROVED CAPITAL IMPROVEMENTS \$29.5M



The pie chart is a summary of the capital improvements for fiscal year 2019-2020 approved by the Capital Projects Board. Of the \$29.5 million in recommended projects, approximately 38% are attributable to the General Fund. The remaining projects are related to the Sewer Rent Fund (5%) and the Water Fund (57%).

## CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES \$29.5M



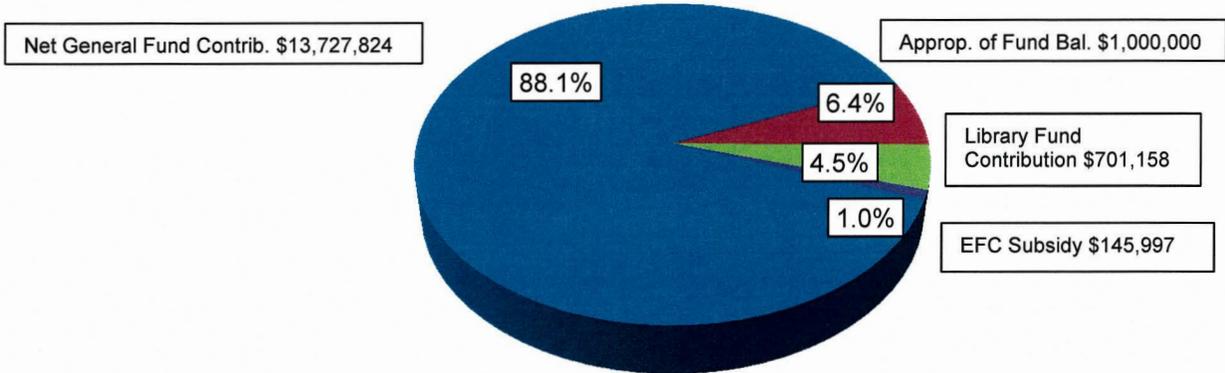
The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2019-2020.

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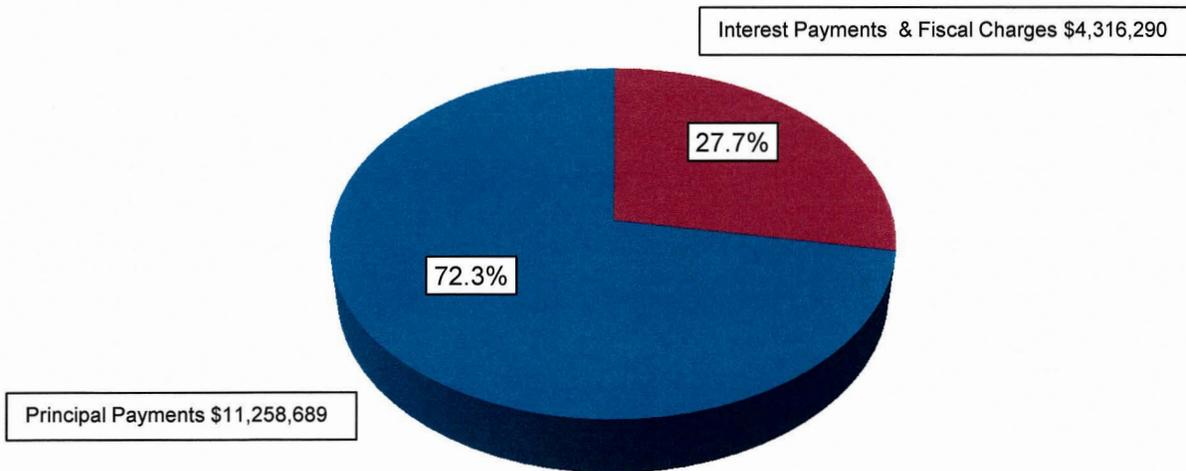
# **CITY INDEBTEDNESS**

# CITY INDEBTEDNESS

## DEBT SERVICE FUND REVENUES: \$15,574,979



## DEBT SERVICE FUND EXPENDITURES: \$15,574,979



## 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 parking facilities and related equipment. 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 all 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. 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 improvements in the FY 2019-20 budget will be partially paid from funds in the Recreation and Open Space Reserve. The City's last major issue of debt (\$22.3 million) was sold in September of 2018 at interest rates of 3.0 to 5.0%. 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 \$34.8 million, is planned for FY 2019-20.

The City's Debt Performance Goals (see Section I), together with generally recognized credit industry bench marks, are the basis upon which the City must determine what it believes to be acceptable debt levels. The City must consider (1) its total indebtedness, (2) the relationship of its debt burden vis-a-vis the Constitutional Debt Limit (its ability to borrow against its "credit limit") and (3) its ability to repay its debt obligations. The City maintains a Aa1 rating from Moody's Investor's Service and has done so from 1988 to 2018.

## 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, 2018, outstanding indebtedness totaled \$151,911,528 a decrease of 5.2% over the previous fiscal year. Of that amount, \$25,284,818 was for water improvements, \$1,921,035 was for sewer improvements and \$42,645,436 was for parking facilities, all of which are considered self-supporting debt. The remaining \$82,060,241 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.

As of June 30, 2018, the City also had \$29,454,650 of authorized, but unissued debt, of which \$15,627,150 was for general projects, \$12,110,500 was for water improvements, \$505,000 was for sewer improvements and \$1,212,000 was for parking projects. Outstanding and authorized debt totaled \$181,366,178 at June 30, 2018, an increase of \$9.2 million or approximately 5% more than the previous year. Like most other municipalities struggling to remain under the tax cap, debt has been used to address many of the City's needs, where appropriate. While a significant portion of the increase in total debt is attributable to self-liquidating debt (principally the Water Fund), continuing growth in tax-supported debt must be evaluated cautiously because the local economy is not producing sufficient revenue to fund new debt service payments.

### Debt Projections for FY 2018-19

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 \$204,983,263 at June 30, 2019, an increase of \$23.6 million or 13% over the previous fiscal year. Projected authorized and outstanding indebtedness is summarized below. Water Fund debt is the principal reason for the increase.

|              | <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 | \$40,430,616                 | \$32,132,232        | \$2,283,098        | \$5,158,508               | \$78,950,899        | \$158,955,353        |
| Unissued     | <u>2,878,500</u>             | <u>28,093,500</u>   | <u>1,262,500</u>   | <u>651,500</u>            | <u>13,141,910</u>   | <u>46,027,910</u>    |
|              | <u>\$43,309,116</u>          | <u>\$60,225,732</u> | <u>\$3,545,598</u> | <u>\$5,810,008</u>        | <u>\$92,092,809</u> | <u>\$204,983,263</u> |

## CITY INDEBTEDNESS

Authorized and unissued debt based on the actions of the Common Council as of June 1, 2019 totaled \$43,093,750. The planned issuance date for approximately \$35 million of this debt is the 2019-20 fiscal year. Based on the current year's Capital Improvement Program, \$4,543,900 in projects will not be authorized by the Common Council in the current fiscal year. The City will retire approximately \$12.3 million in debt during the 2018-19 fiscal year and expend approximately \$4.6 million for interest expense.

### FY 2019-20 Debt Service Fund

The Debt Service Fund budget for FY 2019-20 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 2019-20 totals \$15,574,979, an increase of \$1,180,971 or 8.2% from the current year's adopted budget. A comparison between the FY 2019-20 budget, the current revised budget as of December 31<sup>st</sup> and last year's actuals is shown below:

|                               | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Revised<br/>Budget</b> | <b>2019-20<br/>Adopted<br/>Budget</b> |
|-------------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b><u>Revenues</u></b>        |                           |                                       |                                       |
| General Fund Contribution     | \$12,193,762              | \$12,538,793                          | \$13,727,824                          |
| Library Fund Contribution     | 584,528                   | 704,110                               | 701,158                               |
| All Other                     | 364,636                   | 151,105                               | 145,997                               |
|                               | <u>13,142,926</u>         | <u>13,394,008</u>                     | <u>14,574,979</u>                     |
| Appropriation of Fund Balance | -                         | 1,000,000                             | 1,000,000                             |
| Total                         | <u>\$13,142,926</u>       | <u>\$14,394,008</u>                   | <u>\$15,574,979</u>                   |

FY 2019-20 financing sources include an appropriation of fund balance from the Debt Service Fund of \$1,000,000, the same amount appropriated in the current fiscal year. It is projected that the debt service fund balance next year could decrease to less than \$2 million which would increase the amount of the General Fund contribution needed in future years unless another funding source, such as the sale of property, is identified. The General Fund contribution, which will increase by 9.5%, includes an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$548,923) on the Longview Garage, and savings in electricity previously budgeted in Public Works. A subsidy of \$145,997 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 2019-20 totals \$15,574,979 an increase of \$1,180,971 or 8.2% from the current year's adopted budget. A comparison between the budget, the current revised budget as of December 31<sup>st</sup> and last year's actuals is shown below.

|                             | 2017-18<br>Actual   | 2018-19<br>Revised<br>Budget | 2019-20<br>Adopted<br>Budget |
|-----------------------------|---------------------|------------------------------|------------------------------|
| <b><u>Expenditures:</u></b> |                     |                              |                              |
| Principal Payments          | \$9,739,538         | \$10,562,377                 | \$11,258,689                 |
| Interest & Fiscal Charges   | 4,011,889           | 3,810,919                    | 4,296,828                    |
| EFC Fees (Fiscal Charges)   | 21,962              | 20,712                       | 19,462                       |
| Total                       | <u>\$13,773,389</u> | <u>\$14,394,008</u>          | <u>\$15,574,979</u>          |

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

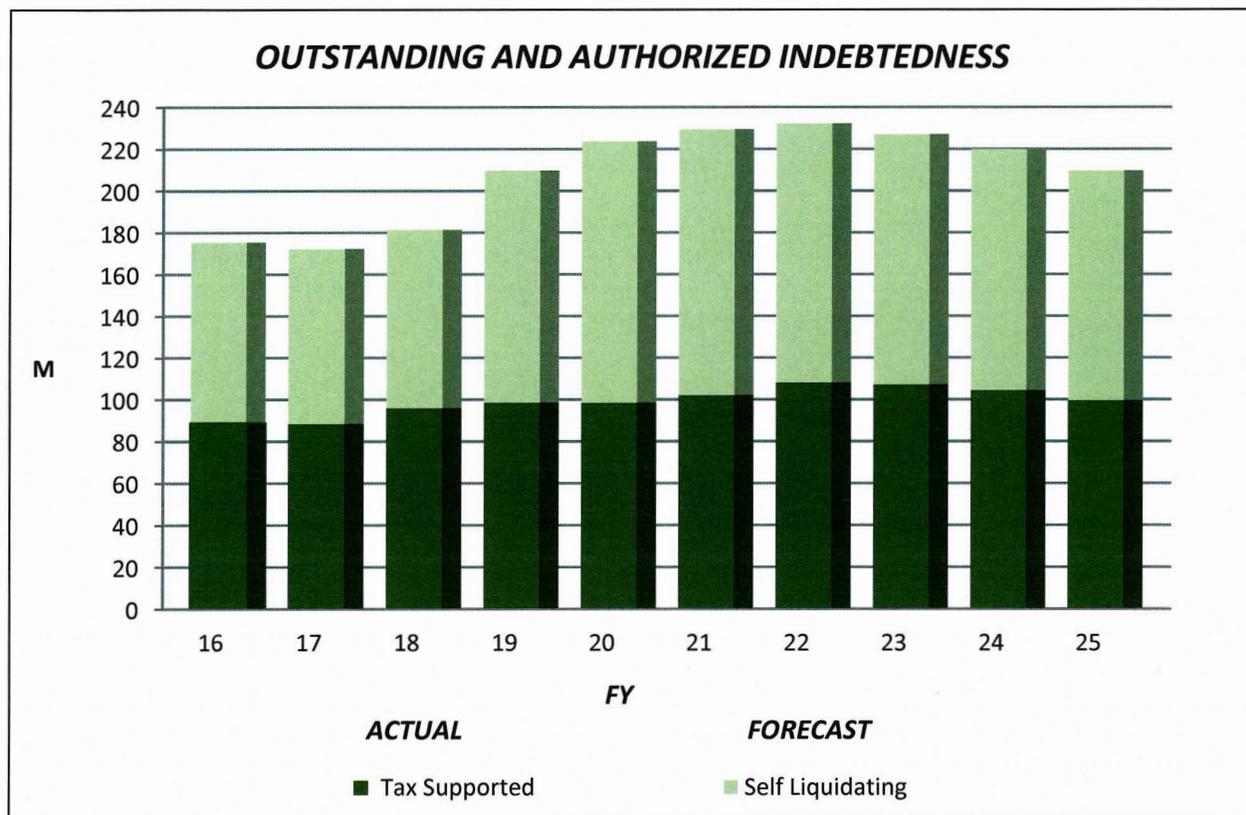
### **Debt Service Projections**

Based upon anticipated new indebtedness incurred and issued during FY 2019-20 and scheduled principal and interest payments during the same time period, authorized and outstanding indebtedness at June 30, 2020 is projected to total \$223,368,603 an increase of \$18.4 million or 8.9% over FY 2018-19. It is anticipated that \$1.5 million in debt authorizations currently in place for expenditures which are to be refunded by New York State may not be rescinded until FY 2020-21. Debt-related activity for the new fiscal year is projected as follows (in millions):

|                               | <b><u>Tax Supported Debt</u></b> |                 |                 | Total          |
|-------------------------------|----------------------------------|-----------------|-----------------|----------------|
|                               | Self<br>Liquidating<br>Debt      | General<br>Debt | Library<br>Fund |                |
| <b><u>Projected Debt:</u></b> |                                  |                 |                 |                |
| June 30, 2019                 | \$107.1                          | \$92.1          | \$5.8           | \$205.0        |
| New Debt - FY 2019-2020       |                                  |                 |                 |                |
| Capital Improvement Program   | 23.5                             | 8.4             | -               | 31.9           |
| Retired/Rescinded Debt        | (5.3)                            | (7.7)           | (0.5)           | (13.5)         |
| June 30, 2020                 | <u>\$125.3</u>                   | <u>\$92.8</u>   | <u>\$5.3</u>    | <u>\$223.4</u> |

# CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2015-2016 through the period covered by the 2019-2025 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 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 2021-2022 before moderating slightly beginning in FY 2022-2023.



At the beginning of the period, authorized and outstanding indebtedness totaled \$175.4 million, with tax-supported debt accounting for approximately 51% of the total. Indebtedness projected from 2018-2019 through 2024-2025 is based on the adopted Capital Improvement Program. By the end of FY 2018-2019, tax-supported debt will constitute approximately 47% of total indebtedness and will remain under 50% of total indebtedness throughout the length of the current Capital Improvement Program (FY 2024-2025). During that time period, new authorizations for self-liquidating debt are projected to total \$45.9 million compared to tax-supported new debt of \$55.5 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.

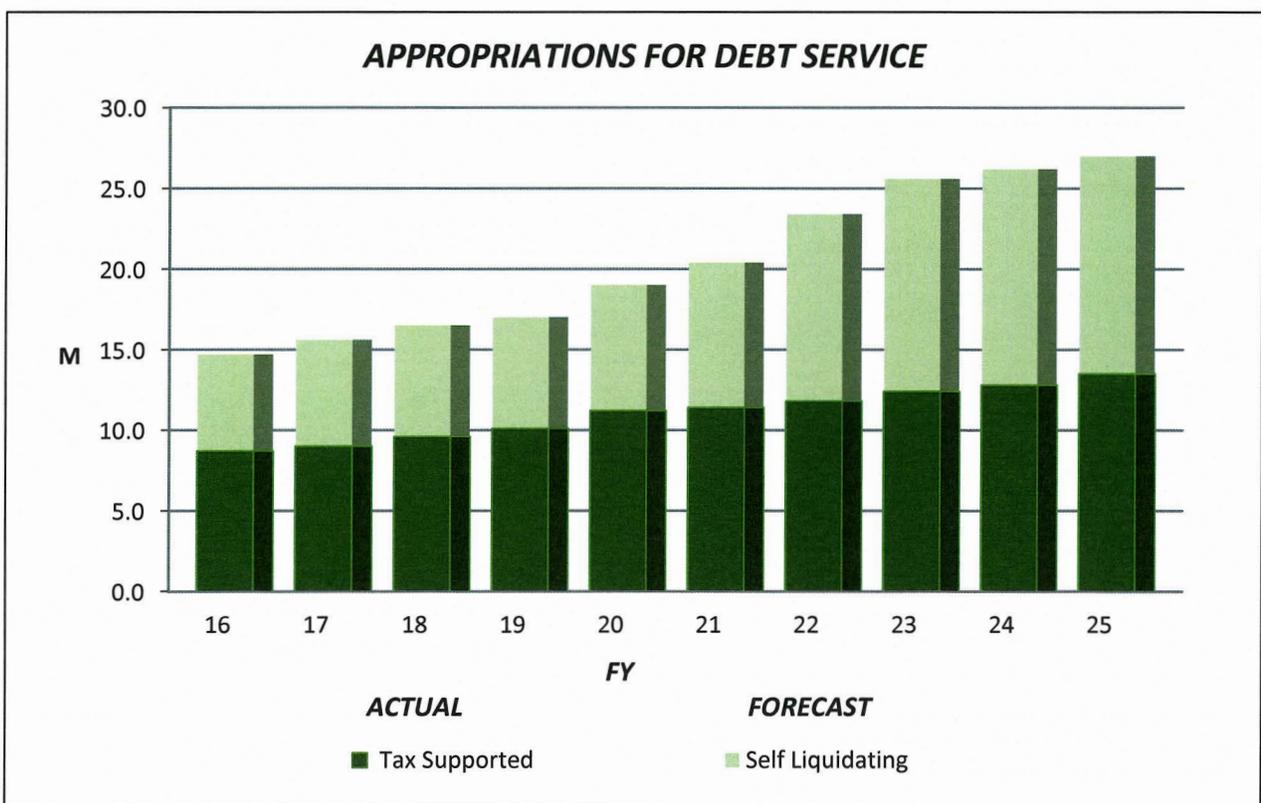
# CITY INDEBTEDNESS

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 17.4% of its available debt limit and will have approximately \$504 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2019.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2019-2025 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, 2020. 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, 2020 is projected to be \$3,829. Net debt per capita is projected to equal \$1,683.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2015-2016 through fiscal year 2019-2020 and the projected payments for fiscal years 2021-2025 based on the 2019-2025 Capital Improvement Program.



## CITY INDEBTEDNESS

In fiscal year 2019-2020, debt service payments will total \$19 million, an increase of \$2.1 million or 12% 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 as well as 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 the refurbishing of the Library Plaza. Debt has also been sold for fluoride tank replacement at the Orchard Street and Central Avenue Pump Stations, the design of the replacement of the water storage reservoir, and reconstruction of various water and sewer lines.

Finally, as indicated by the exhibit on the previous page, debt service payments for self-liquidating debt are expected to increase by approximately \$1 million in FY 2019-20 compared with 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 \$21.2 million in debt in FY 2019-2020 to replace the City's present water storage tank, and replace the adjacent water pressure basin transmission main. In the following year, \$16.5 million new debt will be needed for the Orchard Street Pumping Station Dissolved Air Flotation Water Treatment Plant, Chemical System Upgrade, and other needed water projects. Payments on this debt are anticipated to begin in FY 2021-2022.

**CITY OF WHITE PLAINS  
CONSTITUTIONAL DEBT STATEMENT  
PRO FORMA PROJECTED AS OF JULY 1, 2019**

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| <u>Fiscal Year<br/>Ended June 30</u>   | <u>Assessed<br/>Valuation</u> | <u>State<br/>Equalization Rate</u> | <u>Full<br/>Valuation</u>    |
|--|-------------------------------|------------------------------------|------------------------------|
| 2019   | \$ 283,027,686                | 2.69%                              | \$ 10,521,475,316            |
| 2018   | 283,141,289                   | 2.75%                              | 10,296,046,873               |
| 2017   | 281,659,061                   | 3.17%                              | 8,885,143,880                |
| 2016   | 276,928,690                   | 3.20%                              | 8,654,021,563                |
| 2015   | 277,055,010                   | 3.30%                              | 8,395,606,364                |
| Total Five Year Full Valuation   |                               |                                    | <u>\$ 46,752,293,996</u>     |
| Average Five Year Full Valuation   |                               |                                    | <u>\$ 9,350,458,799</u>      |
| Constitutional Debt Limit (7% of Average Full Valuation)                       |                               |                                    | <u>\$ 654,532,116</u>        |
| Outstanding Indebtedness June 30, 2019:  |                               |                                    |                              |
| Serial Bonds   |                               | \$ 158,955,353                     |                              |
| Energy Performance Contract  |                               | <u>2,934,160</u>                   |                              |
|  |                               |                                    | \$ 161,889,513               |
| Less Exclusions:   |                               |                                    |                              |
| 2019-20 Debt Service Appropriation (Principal Only)                            |                               | (13,433,350)                       |                              |
| Water and Sewer System Debt - June 30, 2019                                    |                               | <u>(34,415,330)</u>                |                              |
|  |                               |                                    | <u>(47,848,680)</u>          |
| <b>TOTAL PROJECTED NET INDEBTEDNESS</b>  |                               |                                    | <u><b>\$ 114,040,833</b></u> |
| <b>Net Debt Contracting Margin</b>   |                               |                                    | <u><b>\$ 540,491,283</b></u> |
| <b>Prom Forma Projected Percentage of<br/>Debt Contracting Power Exhausted</b> |                               |                                    | <u><b>17.4%</b></u>          |

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

|  | Actuals             |                     |                     | Projected<br>FY 18-19 | Adopted<br>FY 19-20 |
|--|---------------------|---------------------|---------------------|-----------------------|---------------------|
|  | FY 15-16*           | FY 16-17*           | FY 17-18*           |                       |                     |
| <b>Revenues:</b>                         |                     |                     |                     |                       |                     |
| Intergovernmental                        | \$ 161,416          | \$ 158,910          | \$ 155,462          | \$ 151,104            | \$ 145,997          |
| Miscellaneous                            | 20,423              | 9,399               | 30,070              | 11,100                | -                   |
| Interest                                 | 484                 | 656                 | 1,567               | 2,600                 | -                   |
| <b>Total Revenues</b>                    | <b>182,323</b>      | <b>168,965</b>      | <b>187,099</b>      | <b>164,804</b>        | <b>145,997</b>      |
| <b>Expenditures:</b>                     |                     |                     |                     |                       |                     |
| Debt Service:                            |                     |                     |                     |                       |                     |
| Principal Retirement                     | 8,800,004           | 9,231,948           | 9,739,538           | 10,562,377            | 11,258,689          |
| Interest & Fiscal Charges                | 4,019,795           | 3,833,912           | 4,033,851           | 3,831,631             | 4,316,290           |
| Refunded Bonds & Related                 | 67,078              | 195,964             | -                   | -                     | -                   |
| <b>Total Expenditures</b>                | <b>12,886,877</b>   | <b>13,261,824</b>   | <b>13,773,389</b>   | <b>14,394,008</b>     | <b>15,574,979</b>   |
| <b>Other Financing Sources:</b>          |                     |                     |                     |                       |                     |
| Transfer In:                             |                     |                     |                     |                       |                     |
| General Fund                             | 10,622,980          | 10,941,558          | 12,193,762          | 12,538,793            | 13,727,824          |
| Library Fund                             | 530,616             | 530,546             | 584,528             | 704,110               | 701,158             |
| Capital Fund                             | 83,942              | 198,112             | 177,538             | 50,000                | -                   |
| 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           | -                   | 1,363,179             | -                   |
| <b>Total Other Financing Sources</b>     | <b>12,177,699</b>   | <b>12,290,062</b>   | <b>12,955,828</b>   | <b>14,656,082</b>     | <b>14,428,982</b>   |
| <b>Net Changes in Fund Balance</b>       | <b>(526,855)</b>    | <b>(802,797)</b>    | <b>(630,462)</b>    | <b>426,878</b>        | <b>(1,000,000)</b>  |
| <b>Fund Balance at Beginning of Year</b> | <b>4,478,914</b>    | <b>3,952,059</b>    | <b>3,149,262</b>    | <b>2,518,800</b>      | <b>2,945,678</b>    |
| <b>Fund Balance at End of Year</b>       | <b>\$ 3,952,059</b> | <b>\$ 3,149,262</b> | <b>\$ 2,518,800</b> | <b>\$ 2,945,678</b>   | <b>\$ 1,945,678</b> |

\* 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 | ENERGY PERFORM. GRANT | TOTAL OUTSTANDING | PERCENTAGE OF                       |                         | AUTHORIZED AND UNISSUED |
|-------------|---------------|-------------------------|-----------------------|-------------------|-------------------------------------|-------------------------|-------------------------|
|             |               |                         |                       |                   | CONSTITUTIONAL DEBT LIMIT EXHAUSTED | AUTHORIZED BUT 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   | 148,693,901   | -                       | 3,217,627             | 151,911,528       | 31.40%                              | 29,454,650              | 181,366,178             |
| 2018-2019   |               |                         |                       |                   |                                     |                         |                         |
| July        | 148,693,901   | -                       | 3,217,627             | 151,911,528       | 32.29%                              | 34,600,900              | 186,512,428             |
| August      | 148,693,901   | -                       | 3,217,627             | 151,911,528       | 32.42%                              | 35,353,900              | 187,265,428             |
| September   | 169,729,251   | -                       | 3,217,627             | 172,946,878       | 32.22%                              | 13,184,550              | 186,131,428             |
| October     | 169,729,251   | -                       | 3,217,627             | 172,946,878       | 32.39%                              | 14,156,750              | 187,103,628             |
| November    | 169,729,251   | -                       | 3,217,627             | 172,946,878       | 32.40%                              | 14,232,750              | 187,179,628             |
| December    | 169,729,251   | -                       | 3,217,627             | 172,946,878       | 32.40%                              | 14,232,750              | 187,179,628             |
| January     | 169,054,251   | -                       | 3,217,627             | 172,271,878       | 32.51%                              | 15,520,750              | 187,792,628             |
| February    | 165,574,251   | -                       | 3,217,627             | 168,791,878       | 36.14%                              | 39,962,750              | 208,754,628             |
| March       | 164,145,351   | -                       | 3,217,627             | 167,362,978       | 35.99%                              | 40,518,250              | 207,881,228             |
| April       | 163,215,351   | -                       | 3,217,627             | 166,432,978       | 36.22%                              | 42,790,750              | 209,223,728             |
| May         | 160,440,351   | -                       | 3,217,627             | 163,657,978       | 35.79%                              | 43,093,750              | 206,751,728             |
| June        | 158,955,351   | -                       | 2,934,160             | 161,889,511       | 35.49%                              | 43,093,750              | 204,983,261             |

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE  
AND BUDGET PROJECTION FOR FISCAL YEAR 2019-2020**

|  | Actual<br>2017-18    | Estimates<br>2018-19 | Budget Projections 2019-2020 |                     |                      | Less Funds<br>Available | Amount<br>Needed     |
|--|----------------------|----------------------|------------------------------|---------------------|----------------------|-------------------------|----------------------|
|  |                      |                      | Principal                    | Interest            | Total                |                         |                      |
| <b>PROPRIETARY FUNDS</b>                 |                      |                      |                              |                     |                      |                         |                      |
| Water Fund:                              |                      |                      |                              |                     |                      |                         |                      |
| Serial Bonds                             | \$ 2,393,386         | \$ 2,396,036         | \$ 2,007,443                 | \$ 1,209,039        | \$ 3,216,482         | \$                      | -                    |
| Bond Anticipation Notes                  | -                    | -                    | -                            | -                   | -                    | -                       | -                    |
| Total Water Fund                         | <u>2,393,386</u>     | <u>2,396,036</u>     | <u>2,007,443</u>             | <u>1,209,039</u>    | <u>3,216,482</u>     | <u>3,216,482</u> (1)    | <u>-</u>             |
| Sewer Fund:                              |                      |                      |                              |                     |                      |                         |                      |
| Serial Bonds                             | 215,323              | 201,773              | 167,218                      | 84,353              | 251,571              | -                       | -                    |
| Bond Anticipation Notes                  | -                    | -                    | -                            | -                   | -                    | -                       | -                    |
| Total Sewer Fund                         | <u>215,323</u>       | <u>201,773</u>       | <u>167,218</u>               | <u>84,353</u>       | <u>251,571</u>       | <u>251,571</u> (2)      | <u>-</u>             |
| <b>GENERAL LONG TERM/SHORT TERM DEBT</b> |                      |                      |                              |                     |                      |                         |                      |
| General Projects:                        |                      |                      |                              |                     |                      |                         |                      |
| EFC Fees                                 | 23,200               | 20,712               | -                            | -                   | 19,462               | -                       | 19,462               |
| Serial Bonds                             | 13,166,899           | 13,257,016           | 10,397,089                   | 4,045,100           | 14,442,189 (3)       | 1,145,997 (4)           | 13,296,192           |
| Energy Performance Contract              | -                    | 412,170              | 333,000                      | 79,170              | 412,170              | -                       | 412,170              |
|  | <u>13,190,099</u>    | <u>13,689,898</u>    | <u>10,730,089</u>            | <u>4,124,270</u>    | <u>14,873,821</u>    | <u>1,145,997</u>        | <u>13,727,824</u>    |
| Total General Fund                       | <u>13,190,099</u>    | <u>13,689,898</u>    | <u>10,730,089</u>            | <u>4,124,270</u>    | <u>14,873,821</u>    | <u>1,145,997</u>        | <u>13,727,824</u>    |
| Library Fund:                            |                      |                      |                              |                     |                      |                         |                      |
| Serial Bonds                             | 584,528              | 704,110              | 528,600                      | 172,558             | 701,158              | -                       | 701,158              |
| Bond Anticipation Notes                  | -                    | -                    | -                            | -                   | -                    | -                       | -                    |
| Total Library Fund                       | <u>584,528</u>       | <u>704,110</u>       | <u>528,600</u>               | <u>172,558</u>      | <u>701,158</u>       | <u>-</u>                | <u>701,158</u>       |
| <b>Total Debt Service</b>                | <b>\$ 16,383,336</b> | <b>\$ 16,991,817</b> | <b>\$ 13,433,350</b>         | <b>\$ 5,590,220</b> | <b>\$ 19,043,032</b> | <b>\$ 4,614,050</b>     | <b>\$ 14,428,982</b> |
| Recapitulation:                          |                      |                      |                              |                     |                      |                         |                      |
| EFC Administrative Fee                   | \$ 23,200            | \$ 20,712            | \$ -                         | \$ -                | \$ 19,462            | \$                      | \$ 19,462            |
| Serial Bonds                             | 16,360,136           | 16,558,935           | 13,100,350                   | 5,511,050           | 18,611,400           | 4,614,050               | 13,997,350           |
| Energy Performance Contract              | -                    | 412,170              | 333,000                      | 79,170              | 412,170              | -                       | 412,170              |
| Bond Anticipation Notes                  | -                    | -                    | -                            | -                   | -                    | -                       | -                    |
|  | <u>\$ 16,383,336</u> | <u>\$ 16,991,817</u> | <u>\$ 13,433,350</u>         | <u>\$ 5,590,220</u> | <u>\$ 19,043,032</u> | <u>\$ 4,614,050</u>     | <u>\$ 14,428,982</u> |

(4) \$1 million from Appropriation of Debt Service Fund Balance, \$145,997 EFC Subsidy

(1) \$3,216,482 Water Fees  
(2) \$251,571 Sewer Rent Fees  
(3) Includes \$548,923 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2019 & 2020**

| <u>Description</u>                           | <u>Sale Date</u> | <u>Original Borrowing</u> | <u>Interest Rate (%)</u> | <u>Fiscal Year Final Maturity</u> | <u>Outstanding 6/30/2019</u> | <u>Fiscal Year 2019-2020</u> |                          | <u>Balance Outstanding 6/30/2020</u> |
|--|------------------|---------------------------|--------------------------|-----------------------------------|------------------------------|------------------------------|--------------------------|--------------------------------------|
|  |                  |                           |                          |                                   |                              | <u>Principal Payments</u>    | <u>Interest Payments</u> |                                      |
| <b>General Projects:</b>                     |                  |                           |                          |                                   |                              |                              |                          |                                      |
| Public Improvements                          | 2010             | 6,261,050                 | 1.50-4.00                | 2030                              | 3,487,896                    | 259,882                      | 132,386                  | 3,228,014                            |
| Public Improvements                          | 2011             | 9,586,375                 | 2.00-3.125               | 2027                              | 5,694,901                    | 642,282                      | 147,753                  | 5,052,619                            |
| Public Improvements (Certs & URA)            | 2011             | 6,945,000                 | 2.00-3.125               | 2027                              | 4,125,760                    | 465,312                      | 107,042                  | 3,660,448                            |
| Public Improvements - R 2004 & 2005          | 2012             | 2,601,682                 | 2.00-5.00                | 2025                              | 1,258,351                    | 188,414                      | 62,918                   | 1,069,937                            |
| Public Improvements (Cert & Capital)         | 2012             | 5,844,805                 | 2.00-3.00                | 2027                              | 3,582,199                    | 409,879                      | 95,394                   | 3,172,320                            |
| Public Improvements - EFC                    | 2013             | 10,775,259                | 0.26-4.61                | 2033                              | 7,785,000                    | 505,000                      | 291,994                  | 7,280,000                            |
| Public Improvements                          | 2013             | 7,195,350                 | 2.25-3.00                | 2028                              | 4,906,252                    | 494,627                      | 130,430                  | 4,411,625                            |
| Public Improvements                          | 2014             | 3,269,991                 | 2.00-3.25                | 2029                              | 2,465,371                    | 212,137                      | 66,336                   | 2,253,234                            |
| Public Improvements                          | 2015             | 8,703,200                 | 5.00-3.00                | 2035                              | 7,599,410                    | 381,981                      | 192,454                  | 7,217,429                            |
| Public Improvements                          | 2016             | 8,920,250                 | 2.00-5.00                | 2036                              | 8,162,604                    | 394,382                      | 277,397                  | 7,768,222                            |
| Public Improvements - R 2006 & 2007          | 2016             | 5,758,200                 | 0.640-1.670              | 2021                              | 3,699,847                    | 588,454                      | 145,066                  | 3,111,393                            |
| Public Improvements                          | 2017             | 7,719,250                 | 3.00                     | 2032                              | 7,240,674                    | 484,485                      | 217,220                  | 6,756,189                            |
| Public Improvements - R 2007(2002 A & B)-Ser | 2017             | 7,965,000                 | 2.00-3.00                | 2022                              | 4,875,000                    | 1,585,000                    | 146,250                  | 3,290,000                            |
| Public Improvements - R 2008 A - Series B    | 2017             | 1,776,715                 | 3.00-4.00                | 2028                              | 1,594,284                    | 178,464                      | 63,771                   | 1,415,820                            |
| Public Improvements                          | 2018             | 12,473,350                | 3.00-5.00                | 2039                              | 12,473,350                   | 495,874                      | 738,155                  | 11,977,476                           |
| Public Improvements *                        | 2020             | 5,839,250                 | -                        | -                                 | -                            | -                            | -                        | 5,839,250                            |
|  |                  | <u>111,634,727</u>        |                          |                                   | <u>78,950,899</u>            | <u>7,286,173</u>             | <u>2,814,566</u>         | <u>77,503,976</u>                    |
| <b>Library Fund:</b>                         |                  |                           |                          |                                   |                              |                              |                          |                                      |
| Public Improvements                          | 2010             | 37,500                    | 1.50-4.00                | 2030                              | 23,733                       | 1,768                        | 901                      | 21,965                               |
| Public Improvements                          | 2011             | 806,625                   | 2.00-3.125               | 2027                              | 479,186                      | 54,044                       | 12,432                   | 425,142                              |
| Public Improvements - R 2004 & 2005          | 2012             | 2,216,408                 | 2.00-5.00                | 2025                              | 1,237,602                    | 195,738                      | 61,880                   | 1,041,864                            |
| Public Improvements                          | 2012             | 906,000                   | 2.00-3.00                | 2027                              | 555,275                      | 63,535                       | 14,786                   | 491,740                              |
| Public Improvements                          | 2013             | 162,000                   | 2.25-3.00                | 2028                              | 110,462                      | 11,136                       | 2,937                    | 99,326                               |
| Public Improvements                          | 2014             | 1,263,000                 | 2.00-3.25                | 2029                              | 952,224                      | 81,936                       | 25,621                   | 870,288                              |
| Public Improvements                          | 2017             | 1,919,000                 | 3.00                     | 2032                              | 1,800,026                    | 120,443                      | 54,001                   | 1,679,583                            |
|  |                  | <u>7,310,533</u>          |                          |                                   | <u>5,158,508</u>             | <u>528,600</u>               | <u>172,558</u>           | <u>4,629,908</u>                     |
|  |                  | <u>118,945,260</u>        |                          |                                   | <u>84,109,407</u>            | <u>7,814,773</u>             | <u>2,987,124</u>         | <u>82,133,884</u>                    |

S/T

(continued)

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS  
JUNE 30, 2019 & 2020 (cont.)**

| <u>Description</u>                       | <u>Sale Date</u> | <u>Original Borrowing</u> | <u>Interest Rate (%)</u> | <u>Fiscal Year Final Maturity</u> | <u>Outstanding 6/30/2019</u> | <u>Fiscal Year 2019-2020</u> |                          | <u>Balance Outstanding 6/30/2020</u> |
|--|------------------|---------------------------|--------------------------|-----------------------------------|------------------------------|------------------------------|--------------------------|--------------------------------------|
|  |                  |                           |                          |                                   |                              | <u>Principal Payments</u>    | <u>Interest Payments</u> |                                      |
| <b>Parking Projects:</b>                 |                  |                           |                          |                                   |                              |                              |                          |                                      |
| Public Improvements - Series C (Taxable) | 2008             | 250,000                   | 6.25-6.75                | 2033                              | 140,000                      | 10,000                       | 9,350                    | 130,000                              |
| Public Improvements                      | 2010             | 1,326,000                 | 1.50-4.00                | 2030                              | 839,213                      | 62,530                       | 31,853                   | 776,683                              |
| Public Improvements                      | 2011             | 1,417,000                 | 2.00-3.125               | 2027                              | 841,786                      | 94,937                       | 21,840                   | 746,849                              |
| Public Improvements - R 2004 & 2005      | 2012             | 4,258,463                 | 2.00-5.00                | 2029                              | 2,692,007                    | 273,828                      | 119,469                  | 2,418,179                            |
| Public Improvements                      | 2012             | 2,954,250                 | 2.00-3.00                | 2027                              | 1,810,618                    | 207,173                      | 48,217                   | 1,603,445                            |
| Public Improvements                      | 2013             | 2,383,150                 | 2.25-3.00                | 2028                              | 1,624,985                    | 163,824                      | 43,200                   | 1,461,161                            |
| Public Improvements                      | 2014             | 17,548,350                | 2.00-3.25                | 2029                              | 13,230,371                   | 1,138,427                    | 355,990                  | 12,091,944                           |
| Public Improvements                      | 2015             | 1,717,000                 | 2.00-3.00                | 2035                              | 1,499,240                    | 75,359                       | 37,968                   | 1,423,881                            |
| Public Improvements                      | 2016             | 303,000                   | 5.00-3.00                | 2036                              | 277,264                      | 13,396                       | 9,423                    | 263,868                              |
| Public Improvements - R 2006 & 2007      | 2016             | 937,149                   | 0.640-1.670              | 2021                              | 627,349                      | 88,227                       | 24,214                   | 539,122                              |
| Public Improvements                      | 2017             | 3,363,300                 | 3.00                     | 2032                              | 3,154,783                    | 211,093                      | 94,644                   | 2,943,690                            |
| Public Improvements - R 2008 B Series A  | 2017             | 13,805,000                | 2.00-3.00                | 2033                              | 12,885,000                   | 740,000                      | 386,550                  | 12,145,000                           |
| Public Improvements                      | 2018             | 808,000                   | 3.00-5.00                | 2039                              | 808,000                      | 32,122                       | 47,816                   | 775,878                              |
| Public Improvements *                    | 2020             | 353,500                   | -                        | -                                 | -                            | -                            | -                        | 353,500                              |
|  |                  | <u>51,424,162</u>         |                          |                                   | <u>40,430,616</u>            | <u>3,110,916</u>             | <u>1,230,534</u>         | <u>37,673,200</u>                    |
| <b>Water Fund:</b>                       |                  |                           |                          |                                   |                              |                              |                          |                                      |
| Public Improvements - R (2003)           | 2010             | 3,062,500                 | 1.50-4.00                | 2030                              | 1,938,228                    | 144,417                      | 73,567                   | 1,793,811                            |
| Public Improvements                      | 2012             | 2,013,447                 | 2.00-5.00                | 2025                              | 1,092,040                    | 182,020                      | 54,602                   | 910,020                              |
| Public Improvements                      | 2012             | 2,043,000                 | 2.00-3.00                | 2027                              | 1,252,124                    | 143,270                      | 33,344                   | 1,108,854                            |
| Public Improvements                      | 2013             | 151,500                   | 2.25-3.00                | 2028                              | 103,302                      | 10,414                       | 2,747                    | 92,888                               |
| Public Improvements                      | 2014             | 252,500                   | 2.00-3.25                | 2029                              | 190,370                      | 16,380                       | 5,122                    | 173,990                              |
| Public Improvements                      | 2015             | 15,554,000                | 2.00-3.00                | 2035                              | 13,581,351                   | 682,660                      | 343,946                  | 12,898,691                           |
| Public Improvements                      | 2016             | 2,800,750                 | 5.00-3.00                | 2036                              | 2,562,867                    | 123,826                      | 87,096                   | 2,439,041                            |
| Public Improvements - R 2006 & 2007      | 2016             | 2,574,730                 | 0.640-1.670              | 2027                              | 1,581,408                    | 258,360                      | 61,990                   | 1,323,048                            |
| Public Improvements                      | 2017             | 992,350                   | 3.00                     | 2032                              | 930,826                      | 62,283                       | 27,925                   | 868,543                              |
| Public Improvements - R 2008 A Series B  | 2017             | 463,285                   | 3.00-4.00                | 2028                              | 415,716                      | 46,535                       | 16,629                   | 369,181                              |
| Public Improvements                      | 2018             | 8,484,000                 | 3.00-5.00                | 2039                              | 8,484,000                    | 337,278                      | 502,071                  | 8,146,722                            |
| Public Improvements *                    | 2020             | 25,215,000                | -                        | -                                 | -                            | -                            | -                        | 25,215,000                           |
|  |                  | <u>63,607,062</u>         |                          |                                   | <u>32,132,232</u>            | <u>2,007,443</u>             | <u>1,209,039</u>         | <u>55,339,789</u>                    |
| <b>Sewer Fund:</b>                       |                  |                           |                          |                                   |                              |                              |                          |                                      |
| Public Improvements - R 2003             | 2010             | 135,775                   | 1.50-4.00                | 2030                              | 85,930                       | 6,403                        | 3,262                    | 79,527                               |
| Public Improvements                      | 2011             | 275,000                   | 2.00-3.125               | 2027                              | 163,367                      | 18,425                       | 4,239                    | 144,942                              |
| Public Improvements                      | 2012             | 301,500                   | 2.00-3.00                | 2027                              | 184,785                      | 21,143                       | 4,921                    | 163,642                              |
| Public Improvements                      | 2014             | 479,700                   | 2.00-3.25                | 2029                              | 361,664                      | 31,120                       | 9,732                    | 330,544                              |
| Public Improvements                      | 2016             | 303,000                   | 5.00-3.00                | 2036                              | 277,265                      | 13,396                       | 9,423                    | 263,869                              |
| Public Improvements - R 2006 & 2007      | 2016             | 319,921                   | 0.640-1.670              | 2027                              | 231,396                      | 24,959                       | 8,680                    | 206,437                              |
| Public Improvements                      | 2017             | 505,000                   | 3.00                     | 2032                              | 473,691                      | 31,696                       | 14,211                   | 441,995                              |
| Public Improvements                      | 2018             | 505,000                   | 2.63-3.81                | 2034                              | 505,000                      | 20,076                       | 29,885                   | 484,924                              |
| Public Improvements *                    | 2020             | 1,262,500                 | -                        | -                                 | -                            | -                            | -                        | 1,262,500                            |
|  |                  | <u>4,087,396</u>          |                          |                                   | <u>2,283,098</u>             | <u>167,218</u>               | <u>84,353</u>            | <u>3,378,380</u>                     |
| <b>s/t Serial Bonds:</b>                 |                  | <b>\$ 238,063,880</b>     |                          |                                   | <b>\$ 158,955,353</b>        | <b>\$ 13,100,350</b>         | <b>\$ 5,511,050</b>      | <b>\$ 178,525,253</b>                |

\* Projected 2019-20 Bond sale \$34,811,400

**PRO FORMA SCHEDULE OF DEBT PAYABLE  
JUNE 30, 2019 & 2020**

| <u>Description</u>                                  | <u>Authorization</u> | <u>Unissued</u> | <u>Original Issue</u> | <u>Projected Balance 6/30/19</u> | <u>Projected Interest Rate</u> | <u>Fiscal Year 2019-2020</u> |                          | <u>Balance Outstanding 6/30/20</u> |
|---|----------------------|-----------------|-----------------------|----------------------------------|--------------------------------|------------------------------|--------------------------|------------------------------------|
|   |                      |                 |                       |                                  |                                | <u>Principal Payments</u>    | <u>Interest Payments</u> |                                    |
| <b>General Projects:</b>                            |                      |                 |                       |                                  |                                |                              |                          |                                    |
| City-wide Security & Fire Alarm Upgrades            | 303,000              | 303,000 (1)     |                       | 303,000 (1)                      |                                |                              |                          |                                    |
| Renovations to Fire Facilities FY 17                | 505,000              | 505,000 (1)     |                       | 505,000 (1)                      |                                |                              |                          |                                    |
| PS Bathrooms/Lockers                                | 101,000              | 101,000 (1)     |                       | 101,000 (1)                      |                                |                              |                          |                                    |
| Transit District Pedestrian & Bicycle Improvements  | 1,530,000            | 1,530,000 (2)   |                       | 1,530,000 (2)                    |                                |                              |                          | 1,530,000 (2)                      |
| City Hall Steam pipe/Plumbing Repairs               | 303,000              | 303,000         |                       | 303,000                          |                                |                              |                          | 303,000                            |
| Renovations to City Facilities FY 18                | 151,500              | 151,500 (1)     |                       | 151,500 (1)                      |                                |                              |                          |                                    |
| Miscellaneous SWD Reconstruction FY 18              | 404,000              | 404,000         |                       | 404,000                          |                                |                              |                          | 404,000                            |
| Library Plaza Surface Replacement                   | 735,000              | 735,000 (2)     |                       | 735,000 (2)                      |                                |                              |                          |                                    |
| City-wide IT Infrastructure Repl./Enhancements      | 126,250              | 126,250 (1)     |                       | 126,250 (1)                      |                                |                              |                          |                                    |
| Rolling Stock Acquisition Heavy Duty Vehicle FY19   | 2,399,300            | 2,399,300 (1)   |                       | 2,399,300 (1)                    |                                |                              |                          |                                    |
| Electronic Device Repl. Police & Fire               | 101,000              | 101,000 (1)     |                       | 101,000 (1)                      |                                |                              |                          |                                    |
| PS Digital Scanning                                 | 46,000               | 46,000 (1)      |                       | 46,000 (1)                       |                                |                              |                          |                                    |
| Westview Avenue Street Reconstruction               | 606,000              | 606,000 (1)     |                       | 606,000 (1)                      |                                |                              |                          |                                    |
| Mattison Park Playground                            | 401,500              | 401,500 (3)     |                       | 401,500 (3)                      |                                |                              |                          |                                    |
| Local Controller Upgrade                            | 70,700               | 70,700 (1)      |                       | 70,700 (1)                       |                                |                              |                          |                                    |
| PS Building Cooling Tower                           | 76,000               | 76,000 (1)      |                       | 76,000 (1)                       |                                |                              |                          |                                    |
| PS Building Sailey Port/Garage                      | 303,000              | 303,000         |                       | 303,000                          |                                |                              |                          | 303,000                            |
| Renovations to City Facilities FY 19                | 76,000               | 76,000          |                       | 76,000                           |                                |                              |                          | 76,000                             |
| Lake Street Lighting Improvements                   | 202,000              | 202,000         |                       | 202,000                          |                                |                              |                          | 202,000                            |
| Miscellaneous Storm Water Drains                    | 303,000              | 303,000         |                       | 303,000                          |                                |                              |                          | 303,000                            |
| Renovations to Fire Facilities FY 19                | 202,000              | 202,000         |                       | 202,000                          |                                |                              |                          | 202,000                            |
| PS Building Exterior Rehabilitation                 | 202,000              | 202,000         |                       | 202,000                          |                                |                              |                          | 202,000                            |
| Oxford Road Reconstruction                          | 1,060,500            | 1,060,500 (1)   |                       | 1,060,500 (1)                    |                                |                              |                          |                                    |
| Rolling Stock Acquisition Heavy Duty Vehicle FY20   |                      |                 |                       |                                  |                                |                              |                          | 2,014,950 (1)                      |
| FY 18-19 Capital Improvement Program                |                      |                 |                       |                                  |                                |                              |                          | 352,490                            |
| FY 19-20 Capital Improvement Program                |                      |                 |                       |                                  |                                |                              |                          | 6,025,000                          |
| S/T General Improvements                            | 10,207,750           | 10,207,750      | -                     | 10,207,750                       |                                |                              | -                        | 12,652,440                         |
| <b>Library:</b>                                     |                      |                 |                       |                                  |                                |                              |                          |                                    |
| Library Interior Improvements                       | 500,000              | 500,000 (4)     |                       | 500,000                          |                                |                              |                          | 500,000 (4)                        |
| Library Building Exterior Rehabilitation            | 151,500              | 151,500         |                       | 151,500                          |                                |                              |                          | 151,500                            |
| S/T Library Improvements                            | 651,500              | 651,500         | -                     | 651,500                          |                                |                              | -                        | 651,500                            |
| <b>Parking:</b>                                     |                      |                 |                       |                                  |                                |                              |                          |                                    |
| Municipal Parking Lot Rehabilitation                | 404,000              | 404,000         |                       | 404,000                          |                                |                              |                          | 404,000                            |
| Off-street Multi Space Meter Replacement Ph. II     | 353,500              | 353,500 (1)     |                       | 353,500 (1)                      |                                |                              |                          | 404,000                            |
| Municipal Parking Structure Rehabilitation FY 18-19 | 404,000              | 404,000         |                       | 404,000                          |                                |                              |                          | 505,000                            |
| Lex-Grove Garages - East & West                     | 505,000              | 505,000         |                       | 505,000                          |                                |                              |                          | 1,212,000                          |
| Garage Elevator Rehabilitation                      | 1,212,000            | 1,212,000       |                       | 1,212,000                        |                                |                              |                          | 202,000                            |
| FY 18-19 Capital Improvement Program                |                      |                 |                       |                                  |                                |                              |                          | 1,489,750                          |
| FY 19-20 Capital Improvement Program                |                      |                 |                       |                                  |                                |                              |                          | 4,216,750                          |
| S/T Parking Improvements                            | 2,878,500            | 2,878,500       | -                     | 2,878,500                        |                                |                              | -                        |                                    |

**PRO FORMA SCHEDULE OF DEBT PAYABLE  
JUNE 30, 2019 & 2020 (cont.)**

| Description                                      | Authorization     | Unissued          | Original Issue | Projected Balance 6/30/19 | Projected Interest Rate | Fiscal Year 2019-2020 |                     | Balance Outstanding 6/30/20 |
|--|-------------------|-------------------|----------------|---------------------------|-------------------------|-----------------------|---------------------|-----------------------------|
|  |                   |                   |                |                           |                         | Principal Payments    | Interest Payments   |                             |
| <b>Water Fund:</b>                               |                   |                   |                |                           |                         |                       |                     |                             |
| New Well Field                                   | 101,000           | 101,000           |                | 101,000                   |                         |                       |                     | 101,000                     |
| Replace/Reconstruct Various Water Lines          | 2,777,500         | 2,777,500         |                | 2,777,500                 |                         |                       |                     | 2,777,500                   |
| Oxford Road Water Main                           | 748,000           | 748,000 (1)       |                | 748,000 (1)               |                         |                       |                     |                             |
| Rolling Stock Acquisition-Heavy Duty FY 18-19    | 227,000           | 227,000 (1)       |                | 227,000 (1)               |                         |                       |                     |                             |
| Pressure Basin Replacement                       | 3,030,000         | 3,030,000 (1)     |                | 3,030,000 (1)             |                         |                       |                     |                             |
| Water Storage Tanks (2)                          | 21,210,000        | 21,210,000 (1)    |                | 21,210,000 (1)            |                         |                       |                     | 126,200 (1)                 |
| Rolling Stock Acquisition-Heavy Duty FY 19-20    |                   |                   |                |                           |                         |                       |                     | 3,989,500                   |
| FY 18-19 Capital Improvement Program             |                   |                   |                |                           |                         |                       |                     | 16,666,700                  |
| FY 19-20 Capital Improvement Program             |                   |                   |                |                           |                         |                       |                     | 23,660,900                  |
| S/T Water Fund                                   | 28,093,500        | 28,093,500        | -              | 28,093,500                |                         |                       |                     |                             |
| <b>Sewer Fund:</b>                               |                   |                   |                |                           |                         |                       |                     |                             |
| Misc. Sanitary Sewer Reconstruction FY 18-19     | 1,262,500         | 1,262,500 (1)     |                | 1,262,500 (1)             |                         |                       |                     | 1,060,600                   |
| FY 19-20 Capital Improvement Program             |                   |                   |                |                           |                         |                       |                     | 1,060,600                   |
| S/T Sewer Fund                                   | 1,262,500         | 1,262,500         | -              | 1,262,500                 |                         |                       |                     |                             |
| <b>s/t Debt Payable</b>                          | <b>43,093,750</b> | <b>43,093,750</b> | -              | <b>43,093,750</b>         |                         |                       |                     | <b>42,242,190</b>           |
| <b>Performance Contract:</b>                     |                   |                   |                |                           |                         |                       |                     |                             |
| Energy Performance-NYPA Street Lighting          | 3,643,521         | -                 | -              | 2,934,160                 | 2.50%                   | 333,000               | 79,170              | 2,601,160                   |
| <b>s/t Other Debt Payable</b>                    | <b>46,737,271</b> | <b>43,093,750</b> | \$ -           | <b>46,027,910</b>         |                         | <b>333,000</b>        | <b>79,170</b>       | <b>44,843,350</b>           |
| <b>Total Outstanding/Authorized/Planned Debt</b> |                   |                   |                | <b>\$ 204,983,263</b>     |                         | <b>\$ 13,433,350</b>  | <b>\$ 5,590,216</b> | <b>\$ 223,368,603</b>       |

(1) Projected Bond sale FY2019-2020: \$34,811,400 (tax supported \$7,854,200; \$26,957,200 self-liquidating)  
(2) \$1,211,320 NYS Grant, the remaining \$317,680 serial bonds; \$600,000 Westchester County, \$135,000 contribution  
(3) \$108,500 CDBG, the remaining \$293,000 serial bonds  
(4) \$169,000 NYS Education Department, the remaining \$190,400 serial bonds

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# **SUPPLEMENTAL INFORMATION**

**CITY OF WHITE PLAINS, NEW YORK  
DEMOGRAPHIC AND STATISTICAL FACTS  
JUNE 30, 2018**

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

White Plains residents were predominately born in the United States, 67.3%, foreign born are 30.8% and those born in Puerto Rico, a U.S. island or abroad to American parents are 1.9%.

Of the City's population, five years and older: 56.6% speak English only, 30.3% speak Spanish and 13.1% speak a language other than Spanish. Some speak more than one language.

Education levels are: less than a high school graduate, 13.4%; a high school or high school equivalency diploma, 16.9%; some college or an associate's degree, 19.4%; a bachelor's degree, 25.4% and a graduate or professional degree, 24.9%.

**DEMOGRAPHIC STATISTICS**

| Fiscal Year | Population <sup>(1)</sup> | Median Age <sup>(1)</sup> | Per Capita Income <sup>(1)</sup> | Median Family Income <sup>(1)</sup> | Median Household Income <sup>(1)</sup> | Public School Enrollment <sup>(2)</sup> | Unemployment Rate <sup>(3)</sup> |
|-------------|---------------------------|---------------------------|----------------------------------|-------------------------------------|--|---|----------------------------------|
| 2017-18     | 58,404                    | 38.1                      | \$47,907                         | \$110,400                           | \$ 87,550                              | 7,198                                   | 3.5%                             |
| 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%                             |

Sources: (1) U.S. Census Bureau, 2013-2017 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



**CITY OF WHITE PLAINS  
CONSTITUTIONAL TAX LIMIT  
PROJECTED AS OF JULY 1, 2019**

|                                  | <u>Fiscal Year<br/>Ended June 30</u> | <u>Full Valuation<br/>Real Estate</u> | <u>Tax Rate<br/>Equivalent</u> | <u>Percentage<br/>of Tax Rate</u> |
|----------------------------------|--------------------------------------|---------------------------------------|--------------------------------|-----------------------------------|
|                                  | 2019                                 | \$ 10,521,475,316                     |                                |                                   |
|                                  | 2018                                 | 10,296,046,873                        |                                |                                   |
|                                  | 2017                                 | 8,885,143,880                         |                                |                                   |
|                                  | 2016                                 | 8,654,021,563                         |                                |                                   |
|                                  | 2015                                 | 8,395,606,364                         |                                |                                   |
| Five Year Total Full Valuation   |                                      | <u>\$ 46,752,293,996</u>              |                                |                                   |
| Five Year Average Full Valuation |                                      | <u>\$ 9,350,458,799</u>               |                                |                                   |
| Constitutional Tax Limit 2%      |                                      | <u>\$ 187,009,176</u>                 | <u>\$ 660.75</u>               | <u>100.00%</u>                    |
| FY 2019-20 Tax Levy (1)          |                                      | \$ 61,436,820                         | \$ 217.07                      | 32.85%                            |
| Allowable Exclusions (2)         |                                      | (15,931,895)                          | (56.29)                        | -8.52%                            |
| Tax Levy Subject to Limit        |                                      | <u>\$ 45,504,925</u>                  | <u>\$ 160.78</u>               | <u>24.33%</u>                     |
| Constitutional Tax Margin        |                                      | <u>\$ 141,504,251</u>                 | <u>\$ 499.97</u>               | <u>75.67%</u>                     |

(1) Based upon Assessed Valuation of \$283,027,686 as certified by the Assessor on March 1, 2019 and Tax Rate of \$217.07 per \$1,000 of assessed value.

(2) Based upon projected 2019-20 debt payments less projected debt service fund balance at June 30, 2020.

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

| <u>Year</u> | <u>Constitutional<br/>Tax Limit</u> | <u>Tax Levy</u> | <u>Total<br/>Exclusions</u> | <u>Tax Levy Subject<br/>To Tax Limit</u> | <u>Constitutional<br/>Tax Margin</u> | <u>Percent<br/>Exhausted</u> |
|-------------|-------------------------------------|-----------------|-----------------------------|--|--------------------------------------|------------------------------|
| 2018-19     | \$ 165,044,263                      | \$ 59,844,743   | \$ 12,446,838               | \$ 47,397,905                            | \$ 117,646,358                       | 28.72%                       |
| 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%                       |

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<br>White Plains | White Plains<br>School District | Westchester County |                           |                                |                    | Total<br>Tax Rate      |
|---------|-------------------------|---------------------------------|--------------------|---------------------------|--------------------------------|--------------------|------------------------|
|         |                         |                                 | County             | Sewer<br>Districts        | Refuse<br>Disposal<br>District | Total              |                        |
| 2019-20 | \$ 217.07               | \$ 667.20                       | \$118.14           | \$ 17.11 (1)<br>20.64 (2) | \$ 9.83                        | \$145.08<br>148.61 | \$1,029.35<br>1,032.88 |
| 2018-19 | 211.36                  | 644.66                          | 103.32             | 14.37 (1)<br>18.03 (2)    | 8.92                           | 126.61<br>130.27   | 982.63<br>986.29       |
| 2017-18 | 205.37                  | 625.46                          | 102.96             | 14.68 (1)<br>18.25 (2)    | 9.26                           | 126.90<br>130.47   | 957.73<br>961.30       |
| 2016-17 | 200.95                  | 615.61                          | 103.89             | 14.77 (1)<br>16.63 (2)    | 9.27                           | 127.93<br>129.79   | 944.49<br>946.35       |
| 2015-16 | 200.74                  | 613.74                          | 103.73             | 14.80 (1)<br>15.92 (2)    | 9.53                           | 128.06<br>129.18   | 942.54<br>943.66       |
| 2014-15 | 196.14                  | 600.22                          | 100.99             | 14.80 (1)<br>15.53 (2)    | 9.14                           | 124.93<br>125.66   | 921.29<br>922.02       |
| 2013-14 | 191.74                  | 583.21                          | 99.24              | 15.79 (1)<br>16.33 (2)    | 9.43                           | 124.46<br>125.00   | 899.41<br>899.95       |
| 2012-13 | 184.47                  | 565.50                          | 106.28             | 16.43 (1)<br>18.28 (2)    | 10.02                          | 132.73<br>134.58   | 882.70<br>884.55       |
| 2011-12 | 176.11                  | 548.89                          | 110.59             | 17.17 (1)<br>18.82 (2)    | 10.51                          | 138.27<br>139.92   | 863.27<br>864.92       |
| 2010-11 | 167.82                  | 534.63                          | 112.97             | 17.13 (1)<br>18.94 (2)    | 10.50                          | 140.60<br>142.41   | 843.05<br>844.86       |
| 2009-10 | 157.06                  | 515.15                          | 110.88             | 15.95 (1)<br>18.44 (2)    | 10.17                          | 137.00<br>139.49   | 809.21<br>811.70       |
| 2008-09 | 147.47                  | 503.01                          | 102.80             | 14.51 (1)<br>17.53 (2)    | 9.82                           | 127.13<br>130.15   | 777.61<br>780.63       |
| 2007-08 | 141.93                  | 474.62                          | 93.22              | 12.96 (1)<br>15.75 (2)    | 10.15                          | 116.33<br>119.12   | 732.88<br>735.67       |
| 2006-07 | 132.64                  | 443.77                          | 88.89              | 10.32 (1)<br>13.29 (2)    | 10.24                          | 109.45<br>112.42   | 685.86<br>688.83       |
| 2005-06 | 123.05                  | 410.45                          | 86.10              | 9.82 (1)<br>12.43 (2)     | 10.28                          | 106.20<br>12.43    | 639.70<br>545.93       |

(1) Bronx Valley District

(2) Mamaroneck District

| Office of State Comptroller Tax Levy Cap Reporting Form  |                      |
|--|----------------------|
| Fiscal Year Ended June 30, 2020  |                      |
| Prepared May 30, 2019  |                      |
| Tax Levy Cap - Calculations and Totals   |                      |
| <b>Tax Levy Limit ( Cap) Before Adjustments and Exclusions:</b>  |                      |
| 1. a. Real property tax levy current fiscal year   | \$ 59,844,743        |
| b. BID special assessment levies current fiscal year   | 700,000              |
| Total taxes levied current fiscal year   | 60,544,743           |
| 2. Less total reserve amount (including interest earned) from current fiscal year  | -                    |
|  | 60,544,743           |
| 3. Tax Base Growth Factor  | 1.0113               |
|  | 61,228,899           |
| 4. Add PILOTS receivable current fiscal year   | 1,877,328            |
|  | 63,106,227           |
| Allowable levy growth factor (2% or rate of inflation, whichever is less)  | 1.0200               |
|  | 64,368,351           |
| 5. Less PILOTS receivable forthcoming fiscal year  | (1,322,948)          |
| 7. Plus available carryover from current fiscal year   | 3,533                |
| <b>Total Levy Limit (Cap) Before Adjustments and Exclusions</b>  | <b>63,048,936</b>    |
| <b>9. Adjustments for Transfer of Local Government Functions:</b>  |                      |
| Costs incurred from transfer of local government functions   | -                    |
| Savings realized from transfer of local government functions   | -                    |
| <b>Total Adjustments for Transfer of Local Government Functions</b>  | <b>-</b>             |
| <b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>   | <b>63,048,936</b>    |
| <b>Exclusions:</b>   |                      |
| 6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy   | -                    |
| 8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points: | -                    |
| a. ERS   | -                    |
| b. PFRS  | -                    |
| c. TRS   | -                    |
| <b>Total Exclusions</b>  | <b>-</b>             |
| <b>Tax Levy Limit, Adjusted for Transfers and Exclusions</b>   | <b>\$ 63,048,936</b> |
| Real property tax levy   | \$ 61,436,820        |
| BID special assessments  | 700,000              |
| Total Real Property Tax Levy   | \$ 62,136,820        |
| <b>Difference Between Tax Levy Limit and Tax Levy</b>  | <b>\$ 912,116</b>    |
| <b>Do you plan to override the cap in the forthcoming year?</b>  | <b>No</b>            |
| <b>For informational purposes only:</b>  |                      |
| Total taxes levied current fiscal year   | \$ 60,544,743        |
| Tax levy limit forthcoming fiscal year   | 63,048,936           |
| Additional tax levy amount available within tax limit in forthcoming year  | \$ 2,504,193         |
| Tax levy forthcoming year as percentage increase over current year tax levy  | 4.14%                |





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

| <u>Fiscal Year</u> | <u>Property Tax Levy</u> | <u>Collected within the Fiscal Year of the Levy</u> |                        | <u>Collections in Subsequent Years <sup>(2)</sup></u> | <u>Total Collections to Date</u> |                        |
|--------------------|--------------------------|---|------------------------|---|----------------------------------|------------------------|
|                    |                          | <u>Amount Collected</u>                             | <u>Percent of Levy</u> |   | <u>Amount Collected</u>          | <u>Percent of Levy</u> |
| 2017-18            | \$ 57,844,321            | \$ 57,594,024                                       | 99.57%                 | \$ -  | \$ 57,594,024                    | 99.57%                 |
| 2016-17            | 55,648,820               | 55,336,066  | 99.44%                 | 187,912   | 55,523,978                       | 99.78%                 |
| 2015-16            | 55,616,023               | 55,317,834  | 99.46%                 | 205,711   | 55,523,545                       | 99.83%                 |
| 2014-15            | 54,326,680               | 54,060,085  | 99.51%                 | 228,748   | 54,288,833                       | 99.93%                 |
| 2013-14            | 53,253,982               | 52,945,567  | 99.42%                 | 281,820   | 53,227,387                       | 99.95%                 |
| 2012-13            | 50,834,785               | 50,539,754  | 99.42%                 | 280,326   | 50,820,080                       | 99.97%                 |
| 2011-12            | 48,985,900               | 48,560,717  | 99.13%                 | 419,279   | 48,979,996                       | 99.99%                 |
| 2010-11            | 47,210,932               | 46,801,722  | 99.13%                 | 401,933   | 47,203,655                       | 99.98%                 |
| 2009-10            | 44,795,451               | 44,262,211  | 98.81%                 | 528,913   | 44,791,124                       | 99.99%                 |
| 2008-09            | 42,794,228               | 42,430,049  | 99.15%                 | 360,157   | 42,790,206                       | 99.99%                 |

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2017 - June 30, 2018.

(2) Collections in subsequent years are through June 30, 2018.

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

| Month                       | 2013-2014                   |             | 2014-2015                   |              | 2015-2016                   |              | 2016-2017                   |               | 2017-2018                   |              | 2018-19                     |              |
|-----------------------------|-----------------------------|-------------|-----------------------------|--------------|-----------------------------|--------------|-----------------------------|---------------|-----------------------------|--------------|-----------------------------|--------------|
|                             | Variance<br>Over /<br>Under | 12-13       | Variance<br>Over /<br>Under | 13-14        | Variance<br>Over /<br>Under | 14-15        | Variance<br>Over /<br>Under | 15-16         | Variance<br>Over /<br>Under | 16-17        | Variance<br>Over /<br>Under | 17-18        |
| July                        | \$ 3,611,093                | -0.4%       | \$ 3,560,309                | -1.4%        | \$ 3,589,763                | 0.8%         | \$ 3,721,805                | 3.7%          | \$ 3,499,460                | -6.0%        | \$ 3,747,372                | 7.1%         |
| August                      | 3,686,485                   | 1.7%        | 3,713,549                   | 0.7%         | 3,422,138                   | -7.8%        | 3,388,752                   | -1.0%         | 4,232,520                   | 24.9%        | 3,500,948                   | -17.3%       |
| September                   | 4,087,163                   | 17.7%       | 3,981,515                   | -2.6%        | 4,129,685                   | 3.7%         | 4,414,017                   | 6.9%          | 3,335,546                   | -24.4%       | 3,744,163                   | 12.3%        |
|                             | <b>11,384,741</b>           | <b>6.2%</b> | <b>11,255,373</b>           | <b>-1.1%</b> | <b>11,141,586</b>           | <b>-1.0%</b> | <b>11,524,574</b>           | <b>3.4%</b>   | <b>11,067,526</b>           | <b>-4.0%</b> | <b>10,992,483</b>           | <b>-0.7%</b> |
| October                     | 3,602,434                   | -0.1%       | 3,623,655                   | 0.6%         | 3,879,958                   | 7.1%         | 3,584,205                   | -7.6%         | 3,953,128                   | 10.3%        | 3,639,983                   | -7.9%        |
| November                    | 3,703,782                   | 3.7%        | 3,705,654                   | 0.1%         | 3,791,449                   | 2.3%         | 3,639,874                   | -4.0%         | 3,820,163                   | 5.0%         | 3,599,834                   | -5.8%        |
| December                    | 4,394,754                   | 2.4%        | 4,516,148                   | 2.8%         | 3,775,622                   | -16.4%       | 4,257,781                   | 12.8%         | 4,106,666                   | -3.5%        | 4,076,901                   | -0.7%        |
|                             | <b>11,700,970</b>           | <b>1.8%</b> | <b>11,845,457</b>           | <b>1.2%</b>  | <b>11,447,029</b>           | <b>-3.4%</b> | <b>11,481,860</b>           | <b>0.3%</b>   | <b>11,879,957</b>           | <b>3.5%</b>  | <b>11,316,718</b>           | <b>-4.7%</b> |
| January                     | 4,388,117                   | -0.1%       | 4,332,715                   | -1.3%        | 4,054,317                   | -6.4%        | 4,045,642                   | -0.2%         | 4,119,261                   | 1.8%         | 4,094,116                   | -0.6%        |
| February                    | 3,615,727                   | -1.3%       | 3,490,294                   | -3.5%        | 3,422,693                   | -1.9%        | 3,220,221                   | -5.9%         | 3,505,117                   | 8.8%         | 3,331,635                   | -4.9%        |
| March                       | 3,745,379                   | 2.1%        | 3,778,152                   | 0.9%         | 3,927,965                   | 4.0%         | 3,739,130                   | -4.8%         | 3,611,822                   | -3.4%        | 4,133,375                   | 14.4%        |
|                             | <b>11,749,223</b>           | <b>0.2%</b> | <b>11,601,161</b>           | <b>-1.3%</b> | <b>11,404,975</b>           | <b>-1.7%</b> | <b>11,004,993</b>           | <b>-3.5%</b>  | <b>11,236,200</b>           | <b>2.1%</b>  | <b>11,559,126</b>           | <b>2.9%</b>  |
| April                       | 3,509,414                   | -0.8%       | 3,643,624                   | 3.8%         | 3,506,633                   | -3.8%        | 3,169,010                   | -9.6%         | 3,380,702                   | 6.7%         | 3,334,283                   | -1.4%        |
| May                         | 3,476,078                   | -1.8%       | 3,698,478                   | 6.4%         | 3,315,192                   | -10.4%       | 3,327,847                   | 0.4%          | 3,316,835                   | -0.3%        |                             |              |
| June                        | 4,850,144                   | 24.2%       | 3,831,237                   | -21.0%       | 3,996,972                   | 4.3%         | 3,871,026                   | -3.2%         | 4,187,795                   | 8.2%         |                             |              |
|                             | <b>11,835,656</b>           | <b>7.8%</b> | <b>11,173,339</b>           | <b>-5.6%</b> | <b>10,818,797</b>           | <b>-3.2%</b> | <b>10,367,883</b>           | <b>-4.2%</b>  | <b>10,885,332</b>           | <b>5.0%</b>  |                             |              |
| <b>Total - Unrestricted</b> | <b>\$46,670,570</b>         | <b>3.9%</b> | <b>\$ 45,875,330</b>        | <b>-1.7%</b> | <b>\$ 44,812,387</b>        | <b>-2.3%</b> | <b>\$ 44,379,310</b>        | <b>-0.97%</b> | <b>\$ 45,069,015</b>        | <b>1.6%</b>  | <b>\$ 37,202,610</b>        | <b>-1.0%</b> |

TEN MONTHS YEAR TO DATE:

|                                     |                     |                     |                     |                     |                      |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Restricted-Tax Stabilization</b> | <b>\$ 5,185,617</b> | <b>\$ 4,979,155</b> | <b>\$ 4,931,035</b> | <b>\$ 5,007,666</b> | <b>\$ 37,564,385</b> | <b>\$ 4,133,623</b> |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|

Effective June 1, 2010, the City's portion of the sales tax rate was amended to 2.50% of which .25% is dedicated to the City's Tax Stabilization Account; total City sales tax rate is 8.375%.

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

**Mayor**

**Common  
Council**

**Operating Departments**

|                                 |   |   |
|---------------------------------|---|---|
| <b>Office of the Assessor</b>   | <b>Department of Building</b>               | <b>Department of Budget</b>                 |
| <b>Office of the City Clerk</b> | <b>Department of Finance</b>                | <b>Department of Information Technology</b> |
| <b>Department of Law</b>        | <b>Department of Parking</b>                | <b>Department of Personnel</b>              |
| <b>Department of Planning</b>   | <b>Department of Public Safety</b>          | <b>Department of Public Works</b>           |
| <b>Department of Purchase</b>   | <b>Department of Recreation &amp; Parks</b> | <b>Youth Bureau</b>                         |

**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.

**Advisory Boards & Commissions**

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

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

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

| DEPARTMENT                        | 2015-16<br>ADOPTED<br>BUDGET | 2016-17<br>ADOPTED<br>BUDGET | 2017-18<br>ADOPTED<br>BUDGET | 2018-19<br>ADOPTED<br>BUDGET | 2019-20<br>ADOPTED<br>BUDGET |
|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>GENERAL FUND:</b>              |                              |                              |                              |                              |                              |
| <b>Council and Boards:</b>        |                              |                              |                              |                              |                              |
| Common Council                    | 6                            | 6                            | 6                            | 6                            | 6                            |
| Zoning Board of Appeals           | 1                            | 1                            | 1                            | 0                            | 0                            |
| <b>S/T</b>                        | <b>7</b>                     | <b>7</b>                     | <b>7</b>                     | <b>6</b>                     | <b>6</b>                     |
| <b>General Government:</b>        |                              |                              |                              |                              |                              |
| 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                           | 17                           | 17                           | 17                           |
| Information Technology            | 7                            | 7                            | 7                            | 7                            | 7                            |
| Budget Department                 | 4                            | 4                            | 4                            | 4                            | 4                            |
| Purchase Department               | 5                            | 5                            | 5                            | 4                            | 5                            |
| Planning Department               | 7                            | 7                            | 7                            | 7                            | 7                            |
| Building Department               | 21                           | 21                           | 21                           | 23                           | 23                           |
| Personnel Department              | 4                            | 4                            | 4                            | 4                            | 5                            |
| <b>S/T</b>                        | <b>91</b>                    | <b>91</b>                    | <b>92</b>                    | <b>93</b>                    | <b>95</b>                    |
| <b>Public Works:</b>              |                              |                              |                              |                              |                              |
| Bureau of Administration          | 11                           | 10                           | 10                           | 10                           | 10                           |
| Bureau of Engineering             | 16                           | 17                           | 17                           | 17                           | 17                           |
| Bureau of Building Maintenance    | 19                           | 19                           | 19                           | 19                           | 19                           |
| Bureau of Garage and Shop         | 21                           | 21                           | 20                           | 20                           | 20                           |
| Bureau of Storm Water             | 2                            | 2                            | 2                            | 2                            | 2                            |
| Bureau of Highways                | 70                           | 70                           | 70                           | 70                           | 70                           |
| Bureau of Sanitation              | 63                           | 63                           | 62                           | 62                           | 60                           |
| <b>S/T</b>                        | <b>202</b>                   | <b>202</b>                   | <b>200</b>                   | <b>200</b>                   | <b>198</b>                   |
| <b>Public Safety:</b>             |                              |                              |                              |                              |                              |
| Public Safety Administration      | 4                            | 5                            | 5                            | 5                            | 5                            |
| Fire Department                   | 151                          | 151                          | 151                          | 151                          | 151                          |
| Police Department                 | 229                          | 228                          | 228                          | 228                          | 228                          |
| <b>S/T</b>                        | <b>384</b>                   | <b>384</b>                   | <b>384</b>                   | <b>384</b>                   | <b>384</b>                   |
| <b>Community Services:</b>        |                              |                              |                              |                              |                              |
| Recreation & Parks                | 15                           | 15                           | 14                           | 14                           | 14                           |
| Youth Bureau                      | 13                           | 13                           | 13                           | 13                           | 13                           |
| <b>S/T</b>                        | <b>28</b>                    | <b>28</b>                    | <b>27</b>                    | <b>27</b>                    | <b>27</b>                    |
| <b>Parking Department:</b>        |                              |                              |                              |                              |                              |
| Administration                    | 9                            | 9                            | 8                            | 8                            | 7                            |
| Lots/Garages                      | 46                           | 46                           | 46                           | 46                           | 46                           |
| Enforcement/Violations            | 38                           | 39                           | 38                           | 38                           | 38                           |
| Traffic Maintenance               | 6                            | 6                            | 6                            | 6                            | 6                            |
| <b>S/T</b>                        | <b>99</b>                    | <b>100</b>                   | <b>98</b>                    | <b>98</b>                    | <b>97</b>                    |
| <b>TOTAL GENERAL FUND</b>         | <b>811</b>                   | <b>812</b>                   | <b>807</b>                   | <b>808</b>                   | <b>807</b>                   |
| Library Fund                      | 37                           | 37                           | 36                           | 36                           | 35                           |
| Self Insurance Fund               | 2                            | 2                            | 1                            | 1                            | 1                            |
| Sewer Rent Fund                   | 7                            | 7                            | 7                            | 7                            | 7                            |
| Water Fund                        | 29                           | 29                           | 29                           | 29                           | 29                           |
| <b>TOTAL AUTHORIZED PERSONNEL</b> | <b>886</b>                   | <b>887</b>                   | <b>880</b>                   | <b>881</b>                   | <b>879</b>                   |

**CITY OF WHITE PLAINS  
SUMMARY ANALYSIS OF STAFFING  
FISCAL YEAR 2019-2020  
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

**TOTAL STAFFING**

|                | AUTH. | FILL | VAC. | % VAC. |
|----------------|-------|------|------|--------|
| Adopted Budget | 879   | 838  | 41   | 4.7%   |
| 12/31/18       | 881   | 824  | 57   | 6.5%   |
| 06/30/18       | 881   | 803  | 78   | 8.9%   |
| 06/30/17       | 887   | 811  | 76   | 8.6%   |
| 06/30/16       | 887   | 827  | 60   | 6.8%   |
| 06/30/15       | 894   | 837  | 57   | 6.4%   |

**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 | 807          | 771  | 35           | 32   | 7               | 7    | 29         | 28   | 1              | 0    |
| 12/31/18       | 808          | 758  | 36           | 32   | 7               | 7    | 29         | 27   | 1              | 0    |
| 06/30/18       | 808          | 740  | 36           | 31   | 7               | 7    | 29         | 25   | 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    |

**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 | 199           | 181  | 18   | 234          | 220  | 14   | 384           | 379  | 5    | 62                 | 58   | 4    |
| 12/31/18       | 198           | 174  | 24   | 236          | 215  | 21   | 384           | 377  | 7    | 63                 | 58   | 5    |
| 06/30/18       | 198           | 170  | 28   | 236          | 214  | 22   | 384           | 362  | 22   | 63                 | 57   | 6    |
| 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    |

**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 <sup>(1)</sup> | Total        |            |
| 2019-20<br>(Adopted)    | \$ 77,858,473          | 4.8%      | \$ 70,246,441              | 90.2%      | \$ 5,051,414                          | \$ 2,343,343 | \$ 217,275           | \$ 7,612,032 | 9.8%       |
| 2018-19<br>(12/31/2018) | 74,308,359             | -1.0%     | 67,429,826                 | 90.7%      | 4,258,195                             | 2,403,063    | 217,275              | 6,878,533    | 9.3%       |
| 2017-18                 | 75,030,908             | 0.1%      | 67,835,235                 | 90.4%      | 4,773,241                             | 2,205,157    | 217,275              | 7,195,673    | 9.6%       |
| 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%       |

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

**SUMMARY OF NEGOTIATED WAGE SETTLEMENTS**

| F/Y     | CSEA  | Police | Fire  | Teamsters |
|---------|-------|--------|-------|-----------|
| 2019-20 | 3.00% | 3.00%  | *     | 3.00%     |
| 2018-19 | 1.25% | 1.25%  | *     | 1.25%     |
| 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%     |

\* Contract expired 6/30/2018

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

| <u>Pension<br/>Year<br/>Ending</u>   | <u>No. of<br/>Employees</u> | <u>Salary<br/>Base (1)</u> | <u>Gross<br/>Contribution</u> | <u>Composite<br/>Percentage<br/>Rates</u> |
|--------------------------------------|-----------------------------|----------------------------|-------------------------------|---|
| <b><u>EMPLOYEES:</u></b>             |                             |                            |                               |   |
| 3/31/19                              | 553                         | \$ 38,802,082              | \$ 5,770,915                  | 14.87 %                                   |
| 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                                      |
| <br><b><u>POLICE &amp; FIRE:</u></b> |                             |                            |                               |   |
| 3/31/19                              | 340                         | \$ 40,383,991              | \$ 8,981,568                  | 22.24 %                                   |
| 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                                     |

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

**CITY OF WHITE PLAINS**  
**FRINGE BENEFIT RATES**

| <b><u>Health Insurance*</u></b> | <b><u>Monthly Premiums</u></b> |                        |             |                      |
|---------------------------------|--------------------------------|------------------------|-------------|----------------------|
|                                 | <b><u>Individual</u></b>       | <b><u>%</u></b>        |             | <b><u>Family</u></b> |
|                                 |                                | <b><u>Increase</u></b> |             |                      |
| January 1, 2020 (estimate)      | \$ 1,089.78                    | 4.5%                   | \$ 2,521.34 | 4.5%                 |
| January 1, 2019                 | 1,042.85                       | 2.7%                   | 2,412.77    | 2.8%                 |
| 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%                |

\* New York State Plan (Non-Medicare)

| <b><u>Social Security</u></b> | <b><u>Rate</u></b> | <b><u>Maximum Salary<br/>Subject to Withholding</u></b> |
|-------------------------------|--------------------|---|
| 2020 (estimate)               | 6.2%               | \$135,200   |
|                               | 1.45%              | No Limit  |
| 2019                          | 6.2%               | \$132,900   |
|                               | 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  |

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

| CATEGORY                                    | SALARY<br>as of 7/01/19 |
|---|-------------------------|
| <b>Elected Officials</b>                    |                         |
| Mayor                                       | \$ 159,000              |
| Common Council Member (President's Stipend) | 38,971                  |
| Common Council Member                       | 36,471                  |
| <hr/>                                       |                         |
| <b>Appointed Officials</b>                  |                         |
| Assessor                                    | \$ 147,416              |
| Budget Director                             | 164,000                 |
| Chief Deputy Budget Director                | 0                       |
| Commissioner of Building                    | 164,144                 |
| Deputy Commissioner of Building             | 147,186                 |
| City Clerk                                  | 117,201                 |
| Deputy City Clerk                           | 0                       |
| Corporation Counsel                         | 215,000                 |
| Chief Deputy Corporation Counsel            | 0                       |
| Deputy Corporation Counsel                  | 177,735                 |
| Chief of Staff                              | 0                       |
| Commissioner of Finance                     | 167,280                 |
| Deputy Commissioner of Finance              | 150,238                 |
| Chief Information Officer                   | 150,866                 |
| Library Director                            | 163,621                 |
| Personnel Officer                           | 172,821                 |
| Deputy Personnel Officer                    | 106,014                 |
| Physician                                   | 57,398                  |
| Commissioner of Parking                     | 170,626                 |
| Deputy Commissioner of Parking I            | 139,992                 |
| Deputy Commissioner of Parking II           | 149,716                 |
| Commissioner of Planning                    | 159,400                 |
| Deputy Commissioner of Planning             | 141,143                 |
| Commissioner of Public Safety               | 203,000                 |
| Deputy Commissioner of Public Safety        | 192,500                 |
| Commissioner of Public Works                | 188,504                 |
| Deputy Commissioner of Public Works         | 154,000                 |
| Commissioner of Purchase                    | 135,392                 |
| Commissioner of Recreation & Parks          | 159,439                 |
| Deputy Commissioner of Recreation & Parks   | 140,000                 |
| Director of Youth Bureau                    | 142,711                 |

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

| <b>CATEGORY/<br/>BARGAINING UNIT</b>             | <b>GRADE</b>                   | <b>MINIMUM</b>     | <b>MAXIMUM</b> |        |
|--|--------------------------------|--------------------|----------------|--------|
| <b>Managerial/<br/>Confidential and<br/>MC7A</b> | 6                              | 45,573             | 59,262         |        |
|  | 7                              | 47,727             | 62,065         |        |
|  | 8                              | 50,302             | 75,031         |        |
|  | 9                              | 53,824             | 80,227         |        |
|  | 10                             | 57,592             | 86,322         |        |
|  | 11                             | 61,622             | 91,905         |        |
|  | 12                             | 65,935             | 99,396         |        |
|  | 13                             | 70,552             | 106,990        |        |
|  | 14                             | 75,490             | 114,262        |        |
|  | 15                             | 80,774             | 121,576        |        |
|  | 16                             | 86,428             | 129,085        |        |
|  | 17                             | 92,479             | 140,487        |        |
|  | 18                             | 100,802            | 151,787        |        |
|  | 19                             | 109,874            | 163,509        |        |
|  | 20                             | 128,744            | 176,354        |        |
|  |                                | Fire Chief         | 186,726        |        |
|  |                                | Police Chief       | 186,726        |        |
|  |                                | Asst. Police Chief | 170,939        |        |
|  | <b>CSEA, CS7A and<br/>CS8A</b> | 1                  | 36,198         | 53,467 |
|  |                                | 2                  | 37,685         | 55,650 |
| 3  |                                | 40,213             | 58,421         |        |
| 4  |                                | 41,275             | 61,127         |        |
| 5  |                                | 43,162             | 64,044         |        |
| 6  |                                | 44,304             | 66,351         |        |
| 7  |                                | 46,391             | 69,818         |        |
| 7A   |                                | 47,399             | 70,925         |        |
| 8  |                                | 48,900             | 73,713         |        |
| 8Q   |                                | 44,304             | 75,667         |        |
| 9  |                                | 51,853             | 78,813         |        |
| 10   |                                | 55,991             | 84,811         |        |
| 11   |                                | 59,631             | 90,293         |        |
| 12   |                                | 64,045             | 97,664         |        |
| 13   |                                | 68,487             | 105,117        |        |
| 14   |                                | 73,032             | 112,266        |        |
| 15   |                                | 77,625             | 119,448        |        |
| 16   |                                | 82,135             | 126,834        |        |
| 17   |                                | 89,989             | 138,031        |        |
| 18   |                                | 98,230             | 149,141        |        |
| 19   | 106,269                        | 160,661            |                |        |
| 20   | 114,174                        | 173,286            |                |        |
|  | School Crossing Guard          | 14,136             | 14,555         |        |
| <b>PBA and<br/>PBA1</b>                          | Police Officer                 | 52,144             | 102,121        |        |
|  | Sergeant                       | 116,450            | 121,458        |        |
|  | Lieutenant                     | 133,918            | 139,625        |        |
|  | Captain                        | 154,006            | 160,516        |        |
| <b>PFFA and<br/>FIRA</b>                         | Fire Fighter                   | 50,000             | 97,721         |        |
|  | Lieutenant                     | 111,415            | 116,222        |        |
| <b>PFFA Deputies</b>                             | Deputy Chief                   | 147,345            | 153,589        |        |
| <b>Teamsters and<br/>TEA1</b>                    | Sanitation Worker              | 41,715             | 70,633         |        |
|  | Sanitation Driver              | 69,219             | 75,954         |        |
|  | Sanitation Leader              | 76,871             | 85,158         |        |

**CABLE TV FUND  
COMBINING ADOPTED BUDGET  
JULY 1, 2019 - JUNE 30, 2020**

**OPERATING BUDGETS**

|                              | <b>TV34<br/>PUBLIC<br/>ACCESS</b> | <b>TV35<br/>GOVERNMENT<br/>ACCESS</b> | <b>Subtotal</b>   | <b>TCAP<br/>CAPITAL</b> | <b>TOTAL<br/>CABLE TV<br/>FUND</b> |
|------------------------------|-----------------------------------|---------------------------------------|-------------------|-------------------------|------------------------------------|
| <b>REVENUES:</b>             |                                   |                                       |                   |                         |                                    |
| Licenses:                    |                                   |                                       |                   |                         |                                    |
| PEG Grant                    | \$ -                              | \$ -                                  | \$ -              | \$ 150,000              | \$ 150,000                         |
| Franchise Fee                | 332,800                           | 147,200                               | 480,000           | -                       | 480,000                            |
| Miscellaneous-               |                                   |                                       |                   |                         |                                    |
| CTV Productions              | -                                 | -                                     | -                 | -                       | -                                  |
| Interest Income              | -                                 | -                                     | -                 | -                       | -                                  |
| Appropriated Fund Balance    | 67,298                            | -                                     | 67,298            | -                       | 67,298                             |
| <b>TOTAL</b>                 | <b>\$ 400,098</b>                 | <b>\$ 147,200</b>                     | <b>\$ 547,298</b> | <b>\$ 150,000</b>       | <b>\$ 697,298</b>                  |
| <b>EXPENDITURES:</b>         |                                   |                                       |                   |                         |                                    |
| Salaries & Wages             | \$ 173,208                        | \$ 130,286                            | \$ 303,494        | \$ -                    | \$ 303,494                         |
| Employee Benefits            | 86,181                            | 54,511                                | 140,692           | -                       | 140,692                            |
| Materials & Supplies         | 11,525                            | 750                                   | 12,275            | -                       | 12,275                             |
| Direct Costs                 | 77,436                            | 6,400                                 | 83,836            | -                       | 83,836                             |
| Equipment-Studio             | -                                 | -                                     | -                 | 97,000                  | 97,000                             |
| Equipment-Other              | -                                 | -                                     | -                 | 30,000                  | 30,000                             |
| Transfer to Capital Projects | -                                 | -                                     | -                 | -                       | -                                  |
| Reserve for Financing        | 7,001                             | -                                     | 7,001             | 23,000                  | 30,001                             |
| <b>TOTAL</b>                 | <b>\$ 355,351</b>                 | <b>\$ 191,947</b>                     | <b>\$ 547,298</b> | <b>\$ 150,000</b>       | <b>\$ 697,298</b>                  |

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**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 2019  
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2020.**

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 2019 and terminating at midnight on the thirtieth day of June 2020, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**COUNCILS AND BOARDS**

|   |    |                             |  |
|---|----|-----------------------------|--|
| <b>Code 1100 - COMMON COUNCIL</b>                       |    |                             |  |
| 1.000 - Salaries and Wages                              | \$ | 221,326                     |  |
| 2.000 - Employee Benefits                               |    | 137,887                     |  |
| 3.000 - Materials and Supplies                          |    | 7,150                       |  |
| 4.000 - Direct Costs                                    |    | 55,000                      |  |
| 9.990 - 001 Reserve for Financing                       |    | 3,171,339                   |  |
| 9.990 - 002 Position Control                            |    | -                           |  |
|   |    | <u>                    </u> | \$ 3,592,702                                 |
| <b>Code 1200 - CITY COURT</b>                           |    |                             |  |
| 2.000 - Employee Benefits                               |    | 2,500                       |  |
| 3.000 - Materials and Supplies                          |    | 16,125                      |  |
| 4.000 - Direct Costs                                    |    | 7,000                       |  |
|   |    | <u>                    </u> | 25,625                                       |
| <b>Code 1300 - BOARD OF ASSESSMENT REVIEW</b>           |    |                             |  |
| 1.000 - Salaries and Wages                              |    | 15,955                      |  |
| 2.000 - Employee Benefits                               |    | 1,970                       |  |
| 3.000 - Materials and Supplies                          |    | 585                         |  |
| 4.000 - Direct Costs                                    |    | 300                         |  |
|   |    | <u>                    </u> | 18,810                                       |
| <b>Code 1400 - ZONING BOARD OF APPEALS</b>              |    |                             |  |
| 1.000 - Salaries and Wages                              |    | 2,100                       |  |
| 2.000 - Employee Benefits                               |    | 418                         |  |
| 3.000 - Materials and Supplies                          |    | 700                         |  |
|   |    | <u>                    </u> | 3,218  |
| <b>Code 1500 - REAL ESTATE COMMITTEE</b>                |    |                             |  |
| 3.000 - Materials and Supplies                          |    | 500                         |  |
| 4.000 - Direct Costs                                    |    | 2,500                       |  |
|   |    | <u>                    </u> | 3,000  |
| <b>Code 1800 - BOARD OF ETHICS</b>                      |    |                             |  |
| 4.000 - Direct Costs                                    |    |                             | 300  |
| <b>Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD</b> |    |                             |  |
| 1.000 - Salaries and Wages                              |    | 9,500                       |  |
| 2.000 - Employee Benefits                               |    | 1,002                       |  |
| 9.000 - Other Financial Uses                            |    | -                           |  |
|   |    | <u>                    </u> | <u>                    </u> 10,502           |
| <b>TOTAL COUNCIL AND BOARDS</b>                         |    |                             | <u>                    </u> <b>3,654,157</b> |

**GENERAL GOVERNMENT**

|   |                  |            |
|---|------------------|------------|
| <b>Code 2100 - OFFICE OF THE MAYOR</b>    |                  |            |
| 1.000 - Salaries and Wages                | 554,776          |            |
| 2.000 - Employee Benefits                 | 259,377          |            |
| 3.000 - Materials and Supplies            | 16,200           |            |
| 4.000 - Direct Costs                      | 81,000           |            |
| 5.000 - Equipment                         | <u>5,000</u>     | 916,353    |
| <b>Code 2200 - CITY CLERK</b>             |                  |            |
| 1.000 - Salaries and Wages                | 411,337          |            |
| 2.000 - Employee Benefits                 | 225,372          |            |
| 3.000 - Materials and Supplies            | 20,130           |            |
| 4.000 - Direct Costs                      | <u>93,800</u>    | 750,639    |
| <b>Code 2300 - LAW</b>                    |                  |            |
| 1.000 - Salaries and Wages                | 1,469,108        |            |
| 2.000 - Employee Benefits                 | 427,203          |            |
| 3.000 - Materials and Supplies            | 49,425           |            |
| 4.000 - Direct Costs                      | 874,500          |            |
| 5.000 - Equipment                         | <u>2,300</u>     | 2,822,536  |
| <b>Code 2400 - ASSESSOR</b>               |                  |            |
| 1.000 - Salaries and Wages                | 437,664          |            |
| 2.000 - Employee Benefits                 | 185,668          |            |
| 3.000 - Materials and Supplies            | 31,140           |            |
| 4.000 - Direct Costs                      | <u>2,950</u>     | 657,422    |
| <b>Code 2500 - FINANCE DEPARTMENT</b>     |                  |            |
| 1.000 - Salaries and Wages                | 1,534,928        |            |
| 2.000 - Employee Benefits                 | 12,446,720       |            |
| 3.000 - Materials and Supplies            | 58,850           |            |
| 4.000 - Direct Costs                      | 9,418,632        |            |
| 9.000 - Other Financial Uses              | <u>9,386,374</u> | 32,845,504 |
| <b>Code 2520 - BUDGET DEPARTMENT</b>      |                  |            |
| 1.000 - Salaries and Wages                | 355,446          |            |
| 2.000 - Employee Benefits                 | 126,429          |            |
| 3.000 - Materials and Supplies            | 9,425            |            |
| 4.000 - Direct Costs                      | 550              |            |
| 5.000 - Equipment                         | <u>600</u>       | 492,450    |
| <b>Code 2530 - INFORMATION TECHNOLOGY</b> |                  |            |
| 1.000 - Salaries and Wages                | 715,854          |            |
| 2.000 - Employee Benefits                 | 282,425          |            |
| 3.000 - Materials and Supplies            | 295,470          |            |
| 4.000 - Direct Costs                      | 205,585          |            |
| 5.000 - Equipment                         | <u>23,000</u>    | 1,522,334  |
| <b>Code 2590 - PURCHASE DEPARTMENT</b>    |                  |            |
| 1.000 - Salaries and Wages                | 382,478          |            |
| 2.000 - Employee Benefits                 | 170,759          |            |
| 3.000 - Materials and Supplies            | 11,000           |            |
| 5.000 - Equipment                         | <u>2,650</u>     | 566,887    |
| <b>Code 2600 - PLANNING DEPARTMENT</b>    |                  |            |
| 1.000 - Salaries and Wages                | 720,598          |            |
| 2.000 - Employee Benefits                 | 280,885          |            |
| 3.000 - Materials and Supplies            | 12,428           |            |
| 4.000 - Direct Costs                      | 106,000          |            |
| 5.000 - Equipment                         | <u>2,545</u>     | 1,122,456  |

|                  |                                       |           |                   |
|------------------|---------------------------------------|-----------|-------------------|
| <b>Code 2700</b> | <b>BUILDING DEPARTMENT</b>            |           |                   |
| 1.000 -          | Salaries and Wages                    | 2,044,381 |                   |
| 2.000 -          | Employee Benefits                     | 883,533   |                   |
| 3.000 -          | Materials and Supplies                | 44,959    |                   |
| 4.000 -          | Direct Costs                          | 28,800    |                   |
| 5.000 -          | Equipment/Rolling Stock               | 32,000    | 3,033,673         |
|                  |                                       | <hr/>     |                   |
| <b>Code 2900</b> | <b>PERSONNEL DEPARTMENT</b>           |           |                   |
| 1.000 -          | Salaries and Wages                    | 617,207   |                   |
| 2.000 -          | Employee Benefits                     | 263,420   |                   |
| 3.000 -          | Materials and Supplies                | 19,150    |                   |
| 4.000 -          | Direct Costs                          | 85,505    |                   |
| 5.000 -          | Equipment                             | 1,500     | 986,782           |
|                  |                                       | <hr/>     | <hr/>             |
|                  | <b>TOTAL GENERAL GOVERNMENT</b>       |           | <b>45,717,036</b> |
|                  |                                       |           | <hr/>             |
|                  | <b><u>PUBLIC WORKS</u></b>            |           |                   |
| <b>Code 3010</b> | <b>PUBLIC WORKS ADMINISTRATION</b>    |           |                   |
| 1.000 -          | Salaries and Wages                    | 1,113,079 |                   |
| 2.000 -          | Employee Benefits                     | 445,673   |                   |
| 3.000 -          | Materials and Supplies                | 39,398    |                   |
| 4.000 -          | Direct Costs                          | 40,312    |                   |
| 5.000 -          | Equipment                             | 1,400     | 1,639,862         |
|                  |                                       | <hr/>     |                   |
| <b>Code 3100</b> | <b>BUREAU OF ENGINEERING</b>          |           |                   |
| 1.000 -          | Salaries and Wages                    | 1,882,925 |                   |
| 2.000 -          | Employee Benefits                     | 909,801   |                   |
| 3.000 -          | Materials and Supplies                | 29,014    |                   |
| 4.000 -          | Direct Costs                          | 4,925     |                   |
| 5.000 -          | Equipment                             | 42,000    | 2,868,665         |
|                  |                                       | <hr/>     |                   |
| <b>Code 3200</b> | <b>BUREAU OF BUILDING MAINTENANCE</b> |           |                   |
| 1.000 -          | Salaries and Wages                    | 1,317,299 |                   |
| 2.000 -          | Employee Benefits                     | 611,741   |                   |
| 3.000 -          | Materials and Supplies                | 1,335,327 |                   |
| 4.000 -          | Direct Costs                          | 775,892   |                   |
| 5.000 -          | Equipment                             | 54,880    | 4,095,139         |
|                  |                                       | <hr/>     |                   |
| <b>Code 3300</b> | <b>BUREAU OF GARAGE AND SHOP</b>      |           |                   |
| 1.000 -          | Salaries and Wages                    | 1,477,660 |                   |
| 2.000 -          | Employee Benefits                     | 755,500   |                   |
| 3.000 -          | Materials and Supplies                | 133,941   |                   |
| 4.000 -          | Direct Costs                          | 6,725     |                   |
| 5.000 -          | Equipment/Rolling Stock               | 3,191     | 2,377,017         |
|                  |                                       | <hr/>     |                   |
| <b>Code 3500</b> | <b>BUREAU OF STORM WATER</b>          |           |                   |
| 1.000 -          | Salaries and Wages                    | 48,964    |                   |
| 2.000 -          | Employee Benefits                     | 36,489    |                   |
| 3.000 -          | Materials and Supplies                | 14,823    |                   |
| 4.000 -          | Direct Costs                          | 2,500     | 102,776           |
|                  |                                       | <hr/>     |                   |
| <b>Code 3600</b> | <b>BUREAU OF HIGHWAYS</b>             |           |                   |
| 1.000 -          | Salaries and Wages                    | 4,323,426 |                   |
| 2.000 -          | Employee Benefits                     | 2,202,027 |                   |
| 3.000 -          | Materials and Supplies                | 3,295,762 |                   |
| 4.000 -          | Direct Costs                          | 249,944   | 10,071,159        |
|                  |                                       | <hr/>     |                   |
| <b>Code 3601</b> | <b>BUREAU OF PARKS MAINTENANCE</b>    |           |                   |
| 1.000 -          | Salaries and Wages                    | 979,691   |                   |
| 2.000 -          | Employee Benefits                     | 470,258   |                   |
| 3.000 -          | Materials and Supplies                | 450,758   |                   |
| 4.000 -          | Direct Costs                          | 99,973    |                   |
| 5.000 -          | Equipment                             | 65,000    | 2,065,680         |
|                  |                                       | <hr/>     |                   |

|   |              |                          |
|---|--------------|--------------------------|
| <b>Code 3800 - BUREAU OF SANITATION</b> |              |                          |
| 1.000 - Salaries and Wages              | 4,328,976    |                          |
| 2.000 - Employee Benefits               | 2,418,605    |                          |
| 3.000 - Materials and Supplies          | 344,309      |                          |
| 4.000 - Direct Costs                    | 932,466      |                          |
| 5.000 - Equipment                       | <u>1,700</u> | <u>8,026,056</u>         |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b>    |              | <b><u>31,246,354</u></b> |

**PARKING DEPARTMENT**

|  |                  |                          |
|--|------------------|--------------------------|
| <b>Code 3900 - GENERAL OPERATIONS</b>          |                  |                          |
| 1.000 - Salaries and Wages                     | 2,087,910        |                          |
| 2.000 - Employee Benefits                      | 1,047,617        |                          |
| 3.000 - Materials and Supplies                 | 351,950          |                          |
| 4.000 - Direct Costs                           | 894,161          |                          |
| 5.000 - Equipment/Rolling Stock                | 151,500          |                          |
| 9.000 - Other Financial Uses                   | <u>4,341,450</u> | <u>8,874,588</u>         |
| <b>Code 3920 - GARAGES</b>                     |                  |                          |
| 1.000 - Salaries and Wages                     | 796,512          |                          |
| 2.000 - Employee Benefits                      | 411,195          |                          |
| 3.000 - Materials and Supplies                 | 862,875          |                          |
| 4.000 - Direct Costs                           | <u>424,699</u>   | <u>2,495,281</u>         |
| <b>Code 3930 - PARKING LOTS</b>                |                  |                          |
| 3.000 - Materials and Supplies                 | 186,000          |                          |
| 4.000 - Direct Costs                           | <u>48,880</u>    | <u>234,880</u>           |
| <b>Code 3950 - VIOLATIONS BUREAU</b>           |                  |                          |
| 1.000 - Salaries and Wages                     | 370,774          |                          |
| 2.000 - Employee Benefits                      | 158,843          |                          |
| 3.000 - Materials and Supplies                 | 72,900           |                          |
| 4.000 - Direct Costs                           | <u>948,400</u>   | <u>1,550,917</u>         |
| <b>Code 3960 - ENFORCEMENT GENERAL PARKING</b> |                  |                          |
| 1.000 - Salaries and Wages                     | 2,000,796        |                          |
| 2.000 - Employee Benefits                      | 958,572          |                          |
| 3.000 - Materials and Supplies                 | 5,100            |                          |
| 5.000 - Equipment                              | <u>4,000</u>     | <u>2,968,468</u>         |
| <b>Code 3970 - CITY CENTER ENFORCEMENT</b>     |                  |                          |
| 1.000 - Salaries and Wages                     | 227,748          |                          |
| 2.000 - Employee Benefits                      | <u>112,042</u>   | <u>339,790</u>           |
| <b>Code 3980 - TRAFFIC</b>                     |                  |                          |
| 1.000 - Salaries and Wages                     | 817,101          |                          |
| 2.000 - Employee Benefits                      | 419,365          |                          |
| 3.000 - Materials and Supplies                 | 257,800          |                          |
| 4.000 - Direct Costs                           | 25,200           |                          |
| 5.000 - Equipment                              | <u>10,000</u>    | <u>1,529,466</u>         |
| <b>TOTAL PARKING DEPARTMENT</b>                |                  | <b><u>17,993,390</u></b> |

**PUBLIC SAFETY**

|                                       |                |                          |
|---------------------------------------|----------------|--------------------------|
| <b>Code 4100 - ADMINISTRATION</b>     |                |                          |
| 1.000 - Salaries and Wages            | 715,098        |                          |
| 2.000 - Employee Benefits             | 252,970        |                          |
| 3.000 - Materials and Supplies        | 265,355        |                          |
| 4.000 - Direct Costs                  | <u>714,590</u> | 1,948,013                |
| <b>Code 4200 - FIRE DEPARTMENT</b>    |                |                          |
| 1.000 - Salaries and Wages            | 16,743,665     |                          |
| 2.000 - Employee Benefits             | 9,042,822      |                          |
| 3.000 - Materials and Supplies        | 256,111        |                          |
| 4.000 - Direct Costs                  | 99,563         |                          |
| 5.000 - Equipment                     | <u>46,306</u>  | 26,188,467               |
| <b>Code 4300 - POLICE DEPARTMENT</b>  |                |                          |
| 1.000 - Salaries and Wages            | 25,098,399     |                          |
| 2.000 - Employee Benefits             | 12,229,641     |                          |
| 3.000 - Materials and Supplies        | 690,735        |                          |
| 4.000 - Direct Costs                  | 154,642        |                          |
| 5.000 - Equipment/Rolling Stock       | <u>491,400</u> | <u>38,664,817</u>        |
| <b>TOTAL PUBLIC SAFETY DEPARTMENT</b> |                | <b><u>66,801,297</u></b> |

**COMMUNITY SERVICES**

|  |                |                          |
|--|----------------|--------------------------|
| <b>Code 5100 - PUBLIC LIBRARY</b>                  |                |                          |
| 9.000 - Contribution to Library Fund               |                | 6,530,987                |
| <b>Code 5200 - RECREATION AND PARKS DEPARTMENT</b> |                |                          |
| 1.000 - Salaries and Wages                         | 1,999,996      |                          |
| 2.000 - Employee Benefits                          | 658,032        |                          |
| 3.000 - Materials and Supplies                     | 570,445        |                          |
| 4.000 - Direct Costs                               | 707,550        |                          |
| 5.000 - Equipment/Rolling Stock                    | <u>22,000</u>  | 3,958,023                |
| <b>Code 5500 - YOUTH BUREAU</b>                    |                |                          |
| 1.000 - Salaries and Wages                         | 2,035,796      |                          |
| 2.000 - Employee Benefits                          | 676,638        |                          |
| 3.000 - Materials and Supplies                     | 69,325         |                          |
| 4.000 - Direct Costs                               | <u>122,345</u> | 2,904,104                |
| <b>TOTAL COMMUNITY SERVICES</b>                    |                | <b><u>13,393,114</u></b> |

**GROSS BUDGET** **\$ 178,805,348**

|  |                  |                       |
|--|------------------|-----------------------|
| Less Estimated Revenues:               |                  |                       |
| Tax Related Items (Excluding Tax Levy) | \$ 4,310,948     |                       |
| Sales and Use Tax                      | 44,000,000       |                       |
| BID Assessments                        | 700,000          |                       |
| State Aid (A.I.M.)                     | 5,463,256        |                       |
| Intergovernmental                      | 2,363,739        |                       |
| Charges for Services                   | 24,626,568       |                       |
| Licenses and Permits                   | 8,975,684        |                       |
| Fines and Forfeitures                  | 10,088,821       |                       |
| Interest Earnings                      | 1,020,000        |                       |
| Other Revenues                         | <u>3,405,487</u> | <u>\$ 104,954,503</u> |

|  |                  |                              |
|--|------------------|------------------------------|
| Appropriation of Open Space Reserve            | 120,000          |                              |
| Appropriation of Reserve for Tax Certiorari    | 1,150,000        |                              |
| Appropriation of Reserve for Tax Stabilization | 5,111,025        |                              |
| Appropriation of Fund Balance                  | <u>6,055,000</u> | <u>12,436,025</u>            |
| <b>Subtotal</b>                                |                  | 117,390,528                  |
| TOTAL TAX LEVY 2018-2019                       | 61,436,820       |                              |
| Less Allowance for Uncollected Taxes           | <u>(22,000)</u>  | <u>61,414,820</u>            |
|  |                  | <b><u>\$ 178,805,348</u></b> |

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

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

| <u>Code No.</u>       | <u>Purpose</u>        | <u>Amount</u> |
|-----------------------|-----------------------|---------------|
| 1-101-1100-A002-9.990 | Reserve for Financing | \$3,171,339   |

§ 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 2019-2020 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 2020, 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 2020. 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, 2019, 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 2019-2020 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2019-2020 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 2019 and terminating at midnight on the thirtieth day of June 2020, and collected from the several owners and occupants thereof, the sum of \$61,436,820 and that said sum when so levied shall be a lien upon the said taxable property within said City as provided by the Charter and by the Real Property Tax Law. The assessed valuations and tax rates are as follows:

**ASSESSED VALUATION 2019-2020**

|                   |                             |
|-------------------|-----------------------------|
| Real Estate       | \$270,899,453               |
| Special Franchise | <u>12,128,233</u>           |
|                   | <b><u>\$283,027,686</u></b> |

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

|              | <u>Rate</u>            | <u>%</u>             |
|--------------|------------------------|----------------------|
| Operations   | \$166.09               | 76.5%                |
| Debt Service | <u>50.98</u>           | <u>23.5%</u>         |
|              | <b><u>\$217.07</u></b> | <b><u>100.0%</u></b> |

§ 7. The total amount of local assistance estimated to be received from the State of New York by the City during the fiscal year commencing on the first day of July 2019, and terminating at midnight on the thirtieth day of June 2020, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2019.

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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 2019, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2020.**

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 2019 and terminating at midnight on the thirtieth day of June 2020, 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            | \$ 2,974,875                      |
| 2.000 - Employee Benefits             | 1,607,412                         |
| 3.000 - Materials and Supplies        | 929,064                           |
| 4.000 - Direct Costs                  | 397,615                           |
| 5.000 - Equipment                     | 16,959                            |
| 9.300 - Transfer to Debt Service Fund | 701,158                           |
| 9.990 - Reserve for Financing         | <u>10,000</u>                     |
| <b>Total Expenses</b>                 | <b><u><u>\$ 6,637,083</u></u></b> |

Revenues:

|   |                                   |
|---|-----------------------------------|
| 02200 - Intergovernmental                               | \$ 17,913                         |
| 03600 - Charges for Services                            | 33,000                            |
| 06600 - Miscellaneous                                   | 19,000                            |
| 09910 - General Fund Contribution                       | <u>6,530,987</u>                  |
| Total Revenues  | 6,600,900                         |
| Appropriation of Fund Balance                           | <u>36,183</u>                     |
| <b>Total Revenues and Appropriation of Fund Balance</b> | <b><u><u>\$ 6,637,083</u></u></b> |

**§ 2.** Appropriations from Code No. 5100-9.990-001 Reserve for Financing with the exception of those cited in Section 3 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

**§ 3.** The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2019-2020 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 2020, 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 2020. 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, 2019.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2019, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2020.**

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 2019 and terminating at midnight on the thirtieth day of June 2020, 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         |              | 15,267              |
| 3.000 - Materials and Supplies    |              | 100                 |
| 4.000 - Direct Costs:             |              |                     |
| Liability Insurance               | \$ 1,500,986 |                     |
| Workers Compensation              | 2,880,582    |                     |
| Unemployment                      | 48,801       |                     |
| Contractual Services and Premiums | 1,380,559    | 5,810,928           |
| 9.990 - Reserve for Financing     |              | 99,325              |
| <b>Total Expenses</b>             |              | <b>\$ 5,943,820</b> |

Revenues:

|  |  |                     |
|--|--|---------------------|
| 03330 - SIF Services Administration        |  | \$ 505,451          |
| 03331 - SIF Services Liability             |  | 2,192,986           |
| 03332 - SIF Services Workers' Compensation |  | 3,196,582           |
| 03333 - SIF Services Unemployment          |  | 48,801              |
| <b>Total Revenues</b>                      |  | <b>\$ 5,943,820</b> |

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

**§ 3.** Appropriations from Code No. 6600-9.990-001 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

**§ 4.** The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2019-2020 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 2020, 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 2020. 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, 2019.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2019, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2020.**

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 2019 and terminating at midnight on the thirtieth day of June 2020, 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      | \$ 517,446                 |
| 2.000 - Employee Benefits       | 553,708                    |
| 3.000 - Materials and Supplies  | 154,043                    |
| 4.000 - Direct Costs            | 690,603                    |
| 5.000 - Equipment/Rolling Stock | 237,500                    |
| 6.000 - Debt Service - Interest | 84,353                     |
| 7.000 - Depreciation            | 881,939                    |
| 8.000 - Capital Outlay          | 525,000                    |
| 9.990 - Reserve for Financing   | <u>38,786</u>              |
| <b>Total Expenses</b>           | <b><u>\$ 3,683,378</u></b> |

Revenues:

|                                   |                            |
|-----------------------------------|----------------------------|
| 03300 - Charges for Services      | \$ 3,268,128               |
| 06000 - Contributions             | 0                          |
| 06500 - Miscellaneous             | 15,250                     |
| 07000 - Interest                  | 45,000                     |
| 09000 - Appropriated Net Position | <u>355,000</u>             |
| <b>Total Revenues</b>             | <b><u>\$ 3,683,378</u></b> |

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

**§ 3.** Appropriations from Code No. 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 2019-2020 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 2020, 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 2020. 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, 2019.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE WATER FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2019, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2020.**

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 2019 and terminating at midnight on the thirtieth day of June 2020, 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      | \$ 2,332,259                       |
| 2.000 - Employee Benefits       | 1,862,258                          |
| 3.000 - Materials and Supplies  | 8,309,819                          |
| 4.000 - Direct Costs            | 1,382,978                          |
| 5.000 - Equipment/Rolling Stock | 164,689                            |
| 6.000 - Debt Service - Interest | 1,209,039                          |
| 7.000 - Depreciation            | 1,540,779                          |
| 8.000 - Capital Outlay          | 700,000                            |
| 9.990 - Reserve for Financing   | <u>219,527</u>                     |
| <b>Total Expenses</b>           | <b><u><u>\$ 17,721,348</u></u></b> |

Revenues:

|                                |                                    |
|--------------------------------|------------------------------------|
| 02200 - Intergovernmental      | \$ 119,364                         |
| 03300 - Charges for Services   | 17,382,000                         |
| 04400 - Licenses and Permits   | 2,500                              |
| 05500 - Fines and Forfeitures  | 5,000                              |
| 06600 - Miscellaneous Revenues | 21,100                             |
| 07700 - Interest Earnings      | <u>235,000</u>                     |
| <b>Total Revenues</b>          | <b><u><u>\$ 17,764,964</u></u></b> |

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

**§ 3.** Appropriations from Code No. 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 2019-2020 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 2020, 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 2020. 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, 2019.

**CITY OF WHITE PLAINS**  
**2019-2020 ADOPTED TABLE OF ORGANIZATION**

| Department<br>Position                                      | <u>Job Code</u> | <u>Pay Grade</u> | <u>Auth #</u> |
|---|-----------------|------------------|---------------|
| <b>GENERAL FUND:</b>  |                 |                  |               |
| <b><u>COMMON COUNCIL</u></b>                                |                 |                  |               |
| Common Council Member (President's Stipend)                 | 0002            | E                | 1             |
| Common Council Member                                       | 0003            | E                | <u>5</u>      |
|   | S/T             |                  | 6             |
| <b><u>OFFICE OF THE MAYOR</u></b>                           |                 |                  |               |
| Mayor   | 0001            | E                | 1             |
| Chief of Staff  | 0201            | A                | 1             |
| Coordinator of Economic Development<br>& 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            | <u>1</u>      |
|   | S/T             |                  | 6             |
| <b><u>CITY CLERK</u></b>                                    |                 |                  |               |
| City Clerk  | 0210            | A                | 1             |
| Deputy City Clerk   | 0211            | A                | 1             |
| Principal Clerk   | 4209            | 8                | 1             |
| Office Assistant II   | 4503            | 6                | <u>3</u>      |
|   | S/T             |                  | 6             |
| <b><u>LAW</u></b>   |                 |                  |               |
| 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            | <u>1</u>      |
|   | S/T             |                  | 10            |
| <b><u>ASSESSOR</u></b>                                      |                 |                  |               |
| 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                | <u>1</u>      |
|   | S/T             |                  | 5             |

| <b>Department<br/>Position</b>           | <b><u>Job Code</u></b> | <b><u>Pay Grade</u></b> | <b><u>Auth #</u></b> |
|--|------------------------|-------------------------|----------------------|
| <b><u>FINANCE</u></b>                    |                        |                         |                      |
| 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 | 0861                   | M/C 8                   | 1                    |
| Bookkeeper                               | 4202                   | 8                       | 5                    |
| Employee Benefits Clerk                  | 4208                   | 9                       | 1                    |
| Senior Account Clerk                     | 4601                   | 5                       | 1                    |
|  | S/T                    |                         | <u>17</u>            |
| <b><u>BUDGET</u></b>                     |                        |                         |                      |
| Budget Director                          | 0242                   | A                       | 1                    |
| Chief Deputy Budget Director             | 0245                   | A                       | 1                    |
| Budget Analyst                           | 0793                   | M/C12                   | 1                    |
| Budget Assistant                         | 4014                   | 10                      | 1                    |
|  | S/T                    |                         | <u>4</u>             |
| <b><u>INFORMATION TECHNOLOGY</u></b>     |                        |                         |                      |
| 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>             |
| <b><u>PURCHASE</u></b>                   |                        |                         |                      |
| Commissioner of Purchase                 | 0250                   | A                       | 1                    |
| Assistant Buyer                          | 4020                   | 10                      | 1                    |
| Purchase Clerk                           | 4205                   | 8                       | 1                    |
| Senior Data Entry Operator/Verifier      | 4608                   | 5                       | 1                    |
| Stock Clerk I                            | 4211                   | 5                       | 1                    |
|  | S/T                    |                         | <u>5</u>             |
| <b><u>PLANNING</u></b>                   |                        |                         |                      |
| Commissioner of Planning                 | 0260                   | A                       | 1                    |
| Deputy Commissioner of Planning          | 0261                   | A                       | 1                    |
| Senior Planner                           | 3309                   | 17                      | 1                    |
| Planner I                                | 3706                   | 11                      | 2                    |
| Drafter II                               | 4005                   | 10                      | 1                    |
| Office Assistant II                      | 4503                   | 6                       | 1                    |
|  | S/T                    |                         | <u>7</u>             |

| <b>Department<br/>Position</b>                     | <b><u>Job Code</u></b> | <b><u>Pay Grade</u></b> | <b><u>Auth #</u></b> |
|--|------------------------|-------------------------|----------------------|
| <b><u>BUILDING</u></b>                             |                        |                         |                      |
| Commissioner of Building                           | 0270                   | A                       | 1                    |
| Deputy Commissioner of Building                    | 0271                   | A                       | 1                    |
| Secretary to the Commissioner of Building          | 0867                   | M/C 8                   | 1                    |
| Senior Architect Code Enforcement Spanish Speaking | 3404                   | 16                      | 1                    |
| Senior Engineer - Code Enforcement                 | 3406                   | 16                      | 1                    |
| Senior Code Enforcement Officer                    | 3608                   | 14                      | 6                    |
| 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                      | 1                    |
| Housing Code Enforcement Officer                   | 3807                   | 12                      | 2                    |
| Elevator Code Enforcement Officer                  | 3808                   | 12                      | 1                    |
| Plumbing Code Enforcement Officer                  | 3810                   | 12                      | 1                    |
| Office Assistant I - Spanish Speaking              | 4702                   | 4                       | 1                    |
| Office Assistant I                                 | 4802                   | 3                       | <u>2</u>             |
|  | S/T                    |                         | 23                   |

|  |      |       |          |
|--|------|-------|----------|
| <b><u>PERSONNEL</u></b>                |      |       |          |
| Personnel Officer                      | 0320 | A     | 1        |
| Deputy Personnel Officer               | 0321 | A     | 1        |
| Personnel Associate                    | 0784 | M/C13 | 1        |
| Civil Service Assistant                | 0825 | M/C10 | 1        |
| Office Assistant II - Spanish Speaking | 0853 | M/C 6 | <u>1</u> |
|  | S/T  |       | 5        |

|   |      |       |          |
|---|------|-------|----------|
| <b><u>PUBLIC WORKS ADMINISTRATION</u></b>     |      |       |          |
| 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     | <u>2</u> |
|   | S/T  |       | 10       |

| <b>Department</b>                                 | <b>Position</b>                           | <b><u>Job Code</u></b> | <b><u>Pay Grade</u></b> | <b><u>Auth #</u></b> |
|---|---|------------------------|-------------------------|----------------------|
| <b><u>PUBLIC WORKS - ENGINEERING</u></b>          |   |                        |                         |                      |
|   | Associate Engineer (B.S.)                 | 3312                   | 17                      | 1                    |
|   | Associate Mechanical Engineer (B.S.)      | 3311                   | 17                      | 1                    |
|   | Senior Engineer (B.S.)                    | 3407                   | 16                      | 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>            |
| <b><u>PUBLIC WORKS - BUILDING MAINTENANCE</u></b> |   |                        |                         |                      |
|   | 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>            |
| <b><u>PUBLIC WORKS - GARAGE AND SHOP</u></b>      |   |                        |                         |                      |
|   | 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<br>Position                              | <u>Job Code</u> | <u>Pay Grade</u> | <u>Auth #</u> |
|---|-----------------|------------------|---------------|
| <b><u>PUBLIC WORKS - STORM WATER</u></b>            |                 |                  |               |
| Motor Equipment Operator                            | 4301            | 7A               | 1             |
| Semi-skilled Laborer                                | 4706            | 4                | 1             |
|   | S/T             |                  | <u>2</u>      |
| <b><u>PUBLIC WORKS - HIGHWAYS &amp; GROUNDS</u></b> |                 |                  |               |
| Superintendent of Highways & Grounds                | 0732            | 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>     |
| <b><u>PUBLIC WORKS - SANITATION</u></b>             |                 |                  |               |
| 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               | 38            |
|   | S/T             |                  | <u>60</u>     |
| <b><u>PARKING DEPARTMENT</u></b>                    |                 |                  |               |
| Commissioner of Parking                             | 0400            | A                | 1             |
| Deputy Commissioner of Parking I                    | 0401            | A                | 1             |
| Deputy Commissioner of Parking II                   | 0402            | A                | 1             |
| 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>7</u>      |

| Department<br>Position                            | <u>Job Code</u> | <u>Pay Grade</u> | <u>Auth #</u> |
|---|-----------------|------------------|---------------|
| <b><u>PARKING DEPT. - TRAFFIC MAINTENANCE</u></b> |                 |                  |               |
| 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             |                  | <u>6</u>      |
| <b><u>PARKING DEPT. - LOTS/GARAGES</u></b>        |                 |                  |               |
| Parking Ramp Attendant Supervisor                 | 4200            | 12               | 2             |
| Senior Parking Ramp Attendant                     | 4030            | 10               | 5             |
| Electrician                                       | 4131            | 10               | 1             |
| Collection Clerk                                  | 4050            | 9                | 1             |
| Crew Leader                                       | 4065            | 9                | 4             |
| Parking Ramp Attendant                            | 4070            | 8Q               | 10            |
| Skilled Laborer                                   | 4086            | 6                | 10            |
| Cashier   | 4709            | 4                | 6             |
| Semi-skilled Laborer                              | 4095            | 4                | 2             |
|   | S/T             |                  | <u>41</u>     |
| <b><u>PARKING DEPT. - ENFORCEMENT</u></b>         |                 |                  |               |
| 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                | 16            |
| Parking/Code Enforcement Officer                  | 4416            | 7                | 11            |
| Parking/Code Enforcement Officer-Spanish Spkg.    | 4418            | 7                | 2             |
|   |                 |                  | <u>33</u>     |
| <b><u>PARKING DEPT. -VIOLATIONS BUREAU</u></b>    |                 |                  |               |
| Parking Violations Supervisor                     | 4125            | 12               | 1             |
| Staff Assistant                                   | 4016            | 10               | 1             |
| Senior Clerk                                      | 4606            | 5                | 1             |
| Cashier   | 4709            | 4                | 2             |
|   | S/T             |                  | <u>5</u>      |
| <b><u>PARKING DEPT. - CITY CENTER GARAGE</u></b>  |                 |                  |               |
| Parking Ramp Attendant                            | 4070            | 8Q               | 3             |
| Cashier   | 4709            | 4                | 1             |
| Account Clerk                                     | 4701            | 4                | 1             |
|   | S/T             |                  | <u>5</u>      |

| Department<br>Position                         | <u>Job Code</u> | <u>Pay Grade</u> | <u>Auth #</u> |
|--|-----------------|------------------|---------------|
| <b><u>PUBLIC SAFETY - ADMINISTRATION</u></b>   |                 |                  |               |
| 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>      |
| <b><u>PUBLIC SAFETY -FIRE</u></b>              |                 |                  |               |
| 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>    |
| <b><u>PUBLIC SAFETY - POLICE</u></b>           |                 |                  |               |
| 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<br>Position                              | <u>Job Code</u> | <u>Pay Grade</u> | <u>Auth #</u>     |
|---|-----------------|------------------|-------------------|
| <b><u>RECREATION &amp; PARKS</u></b>                |                 |                  |                   |
| Commissioner of Recreation & Parks                  | 0310            | A                | 1                 |
| Deputy Commissioner of Recreation & Parks           | 0311            | A                | 1                 |
| Secretary to the Commissioner of Recreation & Parks | 0866            | M/C 7            | 1                 |
| Director Community Center                           | 3512            | 14               | 1                 |
| Recreation Supervisor I                             | 3703            | 13               | 2                 |
| 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                | 2                 |
| Office Assistant I                                  | 4802            | 3                | 1                 |
|   | S/T             |                  | <u>14</u>         |
| <br>  |                 |                  |                   |
| <b><u>YOUTH BUREAU</u></b>                          |                 |                  |                   |
| 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>         |
| <b>TOTAL GENERAL FUND:</b>                          |                 |                  | <b><u>807</u></b> |

| Department<br>Position           | <u>Job Code</u> | <u>Pay Grade</u> | <u>Auth #</u>    |
|----------------------------------|-----------------|------------------|------------------|
| <b>LIBRARY FUND:</b>             |                 |                  |                  |
| 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                | 6                |
| <b>TOTAL LIBRARY FUND:</b>       |                 |                  | <u><u>35</u></u> |

**SELF INSURANCE FUND:**

|                                   |      |       |                 |
|-----------------------------------|------|-------|-----------------|
| Insurance/Risk Manager            | 0745 | M/C17 | 1               |
| <b>TOTAL SELF INSURANCE FUND:</b> |      |       | <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               |
| <b>TOTAL SEWER RENT FUND:</b> |      |    | <u><u>7</u></u> |

| <b>Department<br/>Position</b>         | <b><u>Job Code</u></b> | <b><u>Pay Grade</u></b> | <b><u>Auth #</u></b> |
|--|------------------------|-------------------------|----------------------|
| <b>WATER FUND:</b>                     |                        |                         |                      |
| 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                    |
| <b>TOTAL WATER FUND:</b>               |                        |                         | <b><u>29</u></b>     |
| <br><b>GRAND TOTAL:</b>                |                        |                         | <b><u>879</u></b>    |

**AN ORDINANCE ADOPTING THE BUDGET FOR  
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2019, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2020.**

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 2019 and terminating at midnight on the thirtieth day of June 2020, 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                   | \$ 11,258,689                      |
| 6.200 - Interest Payments and Fiscal Charges | <u>4,316,290</u>                   |
| <b>Total Expenditures</b>                    | <b><u><u>\$ 15,574,979</u></u></b> |

Revenues:

|   |                                    |
|---|------------------------------------|
| 02273 - NYS Environmental Facilities Corporation        | \$ 145,997                         |
| 09910 - General Fund Contribution                       | 13,727,824                         |
| 09921 - Library Fund Contribution                       | <u>701,158</u>                     |
| <b>Total Revenues</b>                                   | <b>14,574,979</b>                  |
| Appropriation of Fund Balance                           | <u>1,000,000</u>                   |
| <b>Total Revenues and Appropriation of Fund Balance</b> | <b><u><u>\$ 15,574,979</u></u></b> |

**§ 2.** This ordinance shall take effect July 1, 2019.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO  
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS  
COMMISSION FOR FISCAL YEAR 2019-2020**

**WHEREAS**, the Common Council adopted ordinances granting non-exclusive franchises to Verizon New York, Inc. (“Verizon”) and Cablevision of Southern Westchester, Inc. (“Cablevision”) to own and operate cable television systems in the City of White Plains (the “City”); and

**WHEREAS**, the franchise agreements provide that Cablevision and Verizon will each pay the City a franchise fee in the amount of five percent (5%) of revenues derived from the operation of cable television systems (the “Cable Franchise Revenue”); and

**WHEREAS**, the Common Council supports the work of the White Plains Cable Television Access Commission (“White Plains Cable”).

**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 2019-2020 Cable Franchise Revenue an amount not to exceed \$480,000 to White Plains Cable for the Fiscal Year 2019-2020. The General Fund shall be allocated for such fiscal year all of the Cable Franchise Revenue, less the allocation to White Plains Cable, but no less than its budgeted amount in its entirety.

**Section 2.** This ordinance shall take effect on July 1, 2019.

AN ORDINANCE FIXING THE 2019-2020 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 2019-2020 budget for the White Plains Downtown Business Improvement District adopted on March 4, 2019, 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 2019-2020 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, 2019 and terminating at midnight on the thirtieth day of June, 2020, and collected from the several owners and occupants thereof, the sum of \$700,000.47 (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 2019-2020 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 5.706553 cents per square foot of commercial building area and \$17.040588 per linear foot of street frontage;

Category 2 - - 6.27725 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 \$18.744647 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 2019-2020 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 2019-2020, 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, 2020, 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  $\frac{1}{4}$  % sales tax is held to either address a significant and unforeseen shortfall in a major revenue source; provide funding for a significant and unforeseen increase in expenditures; and/or to be appropriated in the adoption of an annual budget to reduce a projected increase in property taxes to no more than  $2\frac{1}{2}$  %.

**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                                     |
| NYC    | New York City                                      |
| 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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