

THE CITY OF WHITE PLAINS
2020 - 2021
SUMMARY ADOPTED BUDGET

CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2021



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, 2021 AS IT WAS ADOPTED BY THE CITY ON MAY 26, 2020.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2021 IS \$284,515,957 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2020.

Signed _____

James Arnett
Budget Director

Dated: May 26, 2020

MAYOR

THOMAS M. ROACH

COMMON COUNCIL

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JUSTIN BRASCH	VICTORIA PRESSER
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EILEEN BRADLEY, CHIEF DEPUTY BUDGET DIRECTOR
CAROLYN MAYO, BUDGET ASSISTANT
ROSEMARY CUCURULLO, ASSOCIATE
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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City of White Plains

New York

For the Fiscal Year Beginning

July 1, 2019

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, 2019 and ending June 30, 2020.

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.

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BUDGET MESSAGE

OVERVIEW

The annual budget process is one of the most important financial planning activities undertaken by the City each year. 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. The 2020-2021 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.

BUDGET SUMMARY

The 2020-2021 Adopted Budget for the General Fund was greatly impacted by the economic downturn resulting from the COVID-19 pandemic. Even with this challenge the budget provides for reasonable and realistic revenue and expenditure estimates and a real property tax rate necessary to achieve a balanced budget:

- A property tax rate of \$224.52 per \$1,000 taxable assessed valuation, which is 3.4% more than the 2019-2020 tax rate of \$217.07. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of \$101 annually;
- Appropriations of \$181.4 million, \$2.5 million (1.4%) more than the 2019-2020 Adopted Budget of \$178.8 million;
- A continuation of hiring restrictions;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- \$5.2 million is appropriated from the tax stabilization account;
- \$10.0 million is appropriated from various other components of fund balance, which is \$2.7 million more than was appropriated in the 2019-2020 Adopted Budget;
- Taxable assessed valuation of \$284.5 million, an increase \$1.5 million from the assessed valuation from the prior year;
- The sewer rent surcharge that the City bills residents and businesses will decrease from 19% of the total water bill to 18%. This decrease will be beneficial to all residents and businesses in the City.

BUDGET MESSAGE

This is the ninth fiscal year that we developed 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 2020-2021 fiscal year was 1.81%. 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 2020-2021 adopted real property tax levy is increasing \$2.4 million or 3.98%. This increase is actually \$.7 million less than the maximum increase allowed by the NYS tax cap formula and allows the City to maintain a rollover amount to be used in future budget years. The real property tax levy of \$63.9 million represents 35.2% of total General Fund revenues and other resources.

The 2020-2021 adopted property tax rate is \$224.52 per \$1,000 taxable assessed valuation. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of \$101 annually. It should be noted that the actual tax rate increase for 2020-2021 is 3.4%, which is less than the tax levy increase mentioned above due to the increase in the total assessed valuation of taxable properties in the City.

Revenues that increase and decrease with changes in the economy are an important component of the City's budget. Two of these revenue items in particular were greatly impacted by the economic downturn that resulted from the COVID-19 pandemic. These two revenue items are sales tax revenues and parking revenues. The amount included for both in the 2020-2021 Adopted Budget was decreased from the amount originally included in the proposed budget, which was finalized before any impact of the COVID-19 pandemic could be included. Sales Tax revenue was decreased by \$2.7 million to \$43.3 million in the adopted budget and parking revenues were decreased by \$3.2 million to \$23.0 million. The revised estimate for both accounts is approximately 12% below where each was trending in the current year before the pandemic began. Due to the enhanced State collection of internet sales taxes, Sales Tax revenue was up considerably when compared to recent years for the majority of 2019-2020. Because of this, it is only decreasing by 1.6% when compared to the 2019-2020 Adopted Budget. The other revenue item that was decreased due to the economic downturn was interest income, which was decreased \$0.3 million or about 29% due to the decrease in interest rates.

Over the past several 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. One of the recent initiatives undertaken by the City has been a "green initiative" to convert less efficient, older technology lighting over to

BUDGET MESSAGE

LED lighting. In cooperation with the New York State Power Authority (NYPA) the City has converted street lighting to LED lighting at a net annual savings of \$200,000 annually and has also installed LED lighting in certain City parking garages and facilities. The City is now looking to convert additional City facilities, parking structures and the lighting at Delfino Park over to LED lighting as well. This and other “green initiatives” are constantly being looked at as ways to help both the environment and the City Budget. Most recently the City has entered into a 25-year agreement to lease property for solar development. Through this contract solar energy systems will be installed at eight City owned facilities and will benefit both the City and its residents in addition to helping to preserve the environment. Once fully implemented this program is expected to bring in an additional \$960,000 per year in new revenue to the City. The systems are expected to be installed towards the end of the 2020-2021 Fiscal Year and the City should realize approximately \$160,000 in the upcoming year as these systems are installed.

In spite of the challenges imposed by the real property tax cap and the shutdown in the economy, the City continues to offer superior services to our residents and maintains its infrastructure in peak condition. The 2020-2021 Adopted Budget 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.

The City is using its bonding authority to address capital needs where appropriate, and although financing rates are extremely 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 \$2.5 million (1%) when compared to the 2019-2020 Adopted Budget.

The total 2020-2021 Adopted Budget for the Library Fund is \$6.9 million. Property taxes raised through the General Fund will provide \$6.8 million (98.1%) of the funding needed for Library operations, or an increase of \$236,013 over the previous year. The remainder of Library funding is derived from user fees, grants, contributions, miscellaneous revenues and an appropriation (\$59,611) of fund balance.

The 2020-2021 Adopted Budget of \$15.8 million for the Debt Service Fund is \$0.3 million more than the amount in the 2019-2020 Adopted Budget. The 2020-2021 Adopted Budget provides \$11.5 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 \$13.6 million and \$0.7 million, respectively, together with a \$1.5 million appropriation of fund balance and a subsidy of \$139,929 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 2020-2021 year-end.

Excluding depreciation (a non-cash expense) of \$1.6 million, the 2020-2021 Water Fund Adopted Budget provides for \$17.3 million of expenses. Included within these expenses is

BUDGET MESSAGE

\$0.7 million for capital improvements or emergency repairs. These expenses are fully covered by revenue from user charges and other revenues.

The 2020-2021 Sewer Rent Fund Adopted Budget provides for \$3.5 million of expenses, including depreciation in the amount 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 \$3.5 million of expenses. It should be noted that the sewer rent surcharge that the City bills residents and businesses has been decreased from 19% of the total water bill to 18%. This decrease will be beneficial to all residents and businesses in the City.

The 2020-2021 Adopted Budget of \$5.4 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

Unrestricted sales tax revenue for fiscal year 2019-2020 is currently projected at \$44.4 million. This is up slightly from the \$44.0 million in the 2019-2020 Adopted Budget. As previously mentioned this revenue was up significantly until the economic downturn and the outlook is that once the economy rebounds, it continues to rise in the future. 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 need to be renewed every two years. They will next be up for renewal in 2021. The addition of retail and residential units in the City, which is now underway, should provide new retail purchases which will also help to strengthen the sales tax revenue.

Parking related revenues of \$24.4 million including meter fees, parking related fines, red light fines, and permit charges represent 13.5% 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 2020-2021 Adopted Budget includes intergovernmental grants and aid of \$7.8 million representing 4.3% 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. This amount has been included in the NYS Budget and has thus been budgeted by the City, but has been mentioned by NYS as a possible cut that could be made at some point during the fiscal year if State revenues do not rebound. Mortgage Tax Revenue is budgeted at \$2.0 million and the remainder of intergovernmental

BUDGET MESSAGE

grants and aid will come from various other grants.

In the 2020-2021 Adopted Budget the amount of unassigned fund balance appropriated is \$8.1 million. This amount is \$2.0 million more than was appropriated in the 2019-2020 Adopted Budget. An appropriation of \$1.8 million from the fund balance committed to tax certiorari and \$5.2 million from the tax stabilization account are also included.

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.

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 2020-2021 Adopted Budget offers a plan for the delivery of needed and desired services that preserve our quality of life while adhering to fiscal policies that will ensure retention of our coveted Aa1 credit rating. The budget achieves these goals while remaining within the State mandated cap on the property tax levy.

ACKNOWLEDGMENTS

Appreciation is extended to all department heads for their cooperation and participation throughout the budget process. I specifically thank Eileen Bradley, Carolyn Mayo, James Heslop, Rosemary Cucurullo, and Deputy Commissioner of Finance Carol Endres for their efforts in preparing this budget.



James Arnett
Budget Director

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BUDGET STRATEGIES

The Fiscal Year 2020-2021 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 26, 2020:

- ◆ 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 2020-2026 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 2020-2021 budget began in September 2019 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 2019 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 2020 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2019 for fiscal year 2020-2021 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 January 31, 2020. 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 4, 2020 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 30th of each fiscal year. The Fiscal Year 2020-2021 budget was adopted at a Special Meeting of the Common Council May 26, 2020.

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>
For the fiscal year beginning on July 1st. Budget Department begins analysis of fiscal planning and performance.	Capital Improvement planning process begins in the Budget Department.	Budget Department distributes Capital Project/Rolling Stock instructions & forms to Depts.	Department Heads submit Capital Improvement Proposals. Capital Projects Board begins deliberations. Budget Director submits recommendations on financial limits of program.	Capital Projects Board deliberations continue.	Capital Projects Board deliberations continue. Capital Improvement Program approved by Capital Projects Board.
<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
Operating Budget process begins-forms and instructions sent to Department Heads. Budget & Management Advisory Committee finalizes annual report.	Capital Improvement Program submitted to Common Council & Budget Director. Operating Budget Requests submitted to Budget Director. Department budget reviews begin.	Budget Department conducts departmental review conferences and considers Capital Improvement Program (ongoing).	Proposed Operating Budget (with Capital Improvement element) submitted to Common Council by Budget Department. Mayor and Common Council begin deliberations seeking advice from Budget & Management Advisory Committee.	Public Hearing held. Budget & Management Advisory Committee reports to Common Council. Deliberations continue. Budget adopted no later than May 30th.	Summary of Adopted Budget published in newspaper. Copies of Budget Ordinances submitted to N.Y.S. Comptroller.

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 2020-2021 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 FY 2020-2021 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 FY 2020-2021 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 2020-2021 Proposed and Adopted Budgets, the economic downturn that resulted from the COVID-19 pandemic required reductions to the FY 2020-2021 Budget in the categories of sales tax revenue, various parking revenues and interest income. The City made adjustments to other revenue accounts and certain expenditure accounts to offset these losses. The amount expected to be received from Developer's Contributions in FY 2020-2021 increased and the adopted budget for miscellaneous revenue was decreased accordingly. Also changed between the proposed and the adopted budgets was an increase in the appropriation of tax certiorari fund balance which is used to offset the expense for tax certiorari charges and the amount budgeted for building permits. Included in the adopted budget are fee increases for the Department of Recreation and Parks, the Youth Bureau and the Department of Public Safety. 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. In the Sewer Rent Fund the amount the City bills residents and businesses was decreased from 19% of the total water bill to 18%. 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 2020-2021 Budget is balanced and current operating and 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 budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. The effort to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting continues. The City has already replaced some street lighting, lighting in certain City garages and facilities and is now looking at additional facilities as well as lighting at Delfino Park. The street lights that have been replaced with LED lights have resulted in a net savings of over \$200,000 annually in electrical costs. The City will soon have estimates on the savings from other facilities as well. The contribution to the Self Insurance Fund from the General Fund was decreased by \$472,655 as a result of the reduction in total claims experienced, which has in turn lowered the additional amount needed to fund future claim expenditures. The contribution from the General Fund to the Debt Service Fund was decreased by \$450,000 as the City was able to increase the amount appropriated from the Debt Service Fund Balance in this fund. Refuse vehicles requiring fewer personnel to operate have been purchased and continue to improve productivity and stabilize personnel costs.

Reserve Performance Goals

A Reserve for Financing is included in the 2020-2021 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding 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 is maintained at an amount necessary to maintain adequate cash flow and to help to avoid large increases in the property tax rate. The total fund balance for the General Fund as of year-end 2018-2019 was \$38.4 million, up from \$35.5 million as of the close of the previous fiscal year. Included in this amount is a total unassigned fund balance of \$12.5 million, which is almost 40% higher than the \$9.0 million unassigned fund balance from the close of the previous fiscal year.

Capital Improvements Performance Goals

The development of the 2020-2026 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 2020-2021 Budget and identifies the estimated cost and potential funding sources for all capital projects. 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 2020-2026 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS), PAVE NY and the City's Community Development grant.

Debt Performance Goals

In the FY 2020-2021 Adopted Budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 83.7% 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 \$3,559, but long-term net debt per capita is projected at \$1,635 or approximately \$365 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.

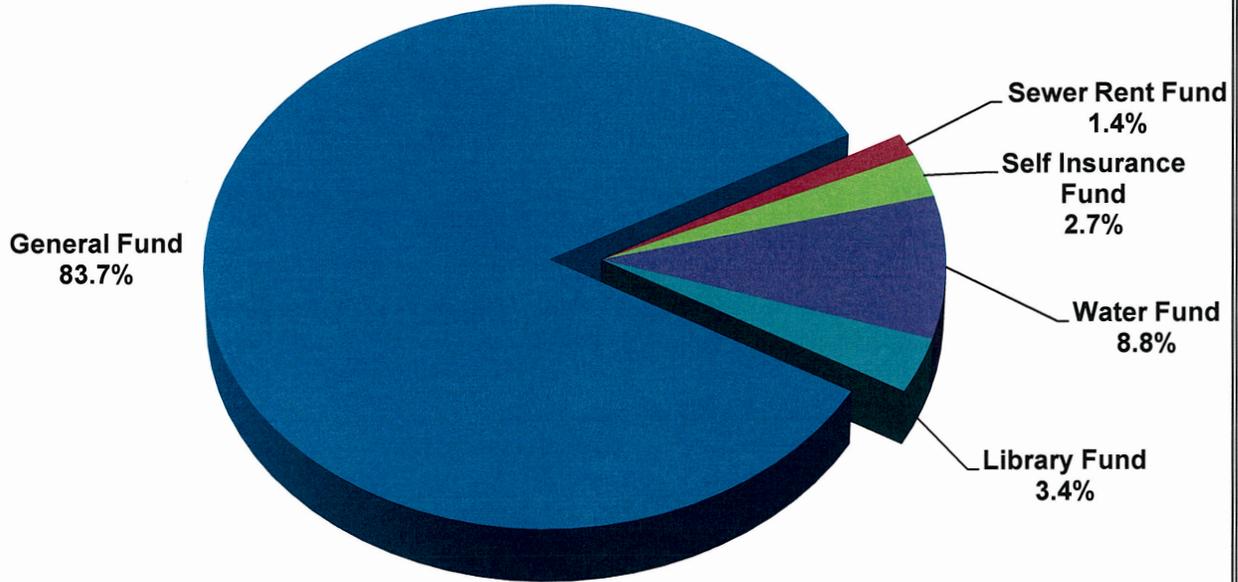
Financial Reporting Performance Goals

The 2020-2021 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-six consecutive years; White Plains was the first recipient in New York State of this award. Copies of the FY 2020-2021 Adopted Budget are made available to the public in print and posted to the City's website (www.whiteplainsny.gov). Summaries of the budget are publicly noticed. Public budget review sessions were held during the months of April and May. A public hearing on the proposed budget was held at the regularly scheduled May meeting of the Common Council. The FY 2020-2021 budget was adopted at a public meeting held on May 26, 2020.

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ADOPTED BUDGETS

SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2020-2021 \$202.3 M



BUDGET FACTS

Fiscal Year: July 1, 2020 – June 30, 2021

Combined Operating Expenditures:

- Total \$202.3 million
- Change \$3.5 million
- Percent Change 1.8%

Major Factors Impacting Tax Budget:

- Tax Cap on Property Tax Levy
- Sales Tax/Parking Revenue
- Debt Service

Tax Base:

- Total Assessed Valuation \$284,515,957
- Net Change in Assessment Roll \$1,488,271
- Percentage Change 0.53%

Property Tax Rate:

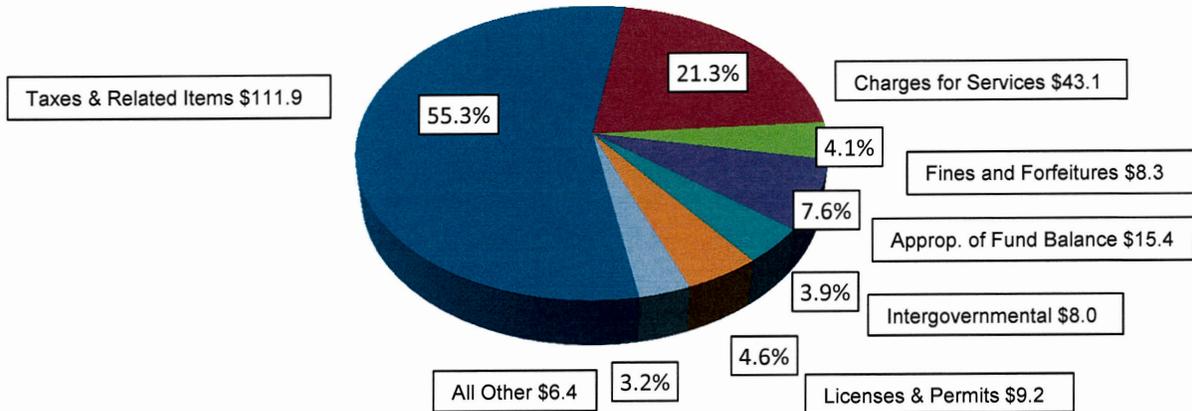
- Rate (per \$1,000 assessed value) \$224.52
- Property Tax Rate Change \$7.45
- Percentage Change 3.4%

CITY OF WHITE PLAINS
SUMMARY COMBINED OPERATING BUDGETS
2020-2021
(in 000's of dollars)

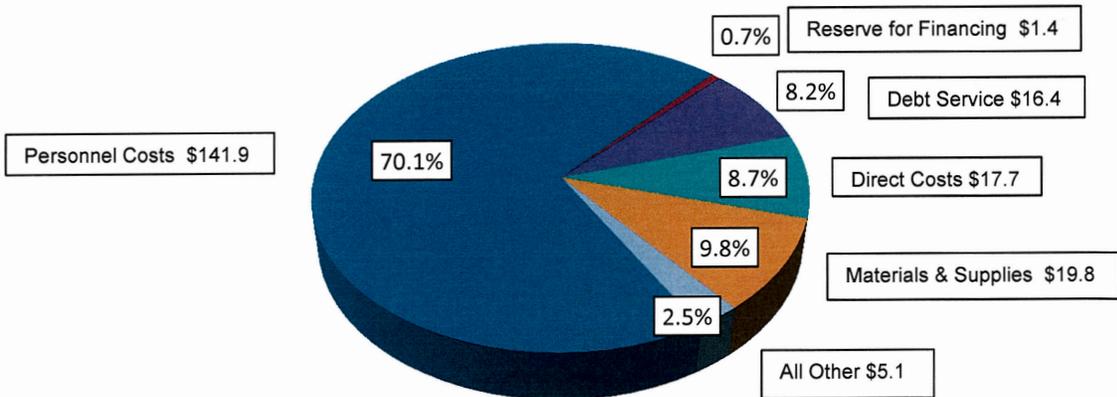
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
REVENUES:							
Property Tax & Related Items	\$ 111,866	\$	\$	\$	\$	\$	\$ 111,866
Intergovernmental	7,843	18			121		7,982
Charges for Services	22,931	33	5,389	3,287	18,457	(6,966)	43,131
Licenses & Permits	9,197				3		9,200
Fines & Forfeitures	8,310				2		8,312
Miscellaneous	5,280	22		15	21		5,338
Interest & Dividends	741			50	270		1,061
Operating Transfers		6,767				(6,767)	-
Total Revenues	<u>166,168</u>	<u>6,840</u>	<u>5,389</u>	<u>3,352</u>	<u>18,874</u>	<u>(13,733)</u>	<u>186,890</u>
Appropriation of Fund Balance	15,184	60		183			15,427
Total Funds Available	<u>\$ 181,352</u>	<u>\$ 6,900</u>	<u>\$ 5,389</u>	<u>\$ 3,535</u>	<u>\$ 18,874</u>	<u>\$ (13,733)</u>	<u>\$ 202,317</u>
EXPENDITURES:							
Salaries and Wages	\$ 80,830	\$ 3,127	\$ 18	\$ 545	\$ 2,439	\$	\$ 86,959
Employee Benefits	51,510	1,660	19	364	1,383		54,936
Materials & Supplies	9,677	954		173	8,951		19,755
Direct Costs	16,862	405	5,257	706	1,411	(6,966)	17,675
Equipment/Rolling Stock	1,066	19		155	173		1,413
Depreciation				899	1,550		2,449
Capital Outlay				525	700		1,225
Debt Service				133	2,097		2,230
Operating Transfers:							
Debt Service Fund	13,550	708					14,258
Library Fund	6,767					(6,767)	-
Reserve for Financing	1,090	27	95	35	170		1,417
Total Expenditures	<u>181,352</u>	<u>6,900</u>	<u>5,389</u>	<u>3,535</u>	<u>18,874</u>	<u>(13,733)</u>	<u>202,317</u>
Interfund Adjustments	(11,916)	(43)		(616)	(1,158)		-
Total (Memorandum Only)	<u>\$ 169,436</u>	<u>\$ 6,857</u>	<u>\$ 5,389</u>	<u>\$ 2,919</u>	<u>\$ 17,716</u>	<u>\$ -</u>	<u>\$ 202,317</u>

**CITY OF WHITE PLAINS
SUMMARY OF COMBINED OPERATING BUDGETS
2020 - 2021**

REVENUES: \$202.3M



EXPENDITURES: \$202.3M



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

	General Fund			Library Fund			Self Insurance Fund		
	2018-19 Actual	2019-20 Projected	2020-21 Adopted	2018-19 Actual	2019-20 Projected	2020-21 Adopted	2018-19 Actual	2019-20 Projected	2020-21 Adopted
FINANCIAL SOURCES:									
Property & Related Taxes	\$ 109,210	\$ 110,700	\$ 111,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,582	8,600	7,843	18	20	18	-	-	-
Charges for Services	23,356	20,600	22,931	36	20	33	7,019	6,269	5,389
Licenses & Permits	9,420	11,200	9,197	-	-	-	-	-	-
Fines & Forfeitures	9,076	8,000	8,310	-	-	-	-	-	-
Miscellaneous	3,415	4,500	5,280	39	18	22	36	15	-
Interest Income	1,342	1,100	741	-	-	-	272	267	-
Transfers In	2	-	-	6,425	6,400	6,767	-	-	-
Appropriation of Fund Balance	-	-	15,184	-	-	60	-	-	-
Total Financial Sources	<u>164,403</u>	<u>164,700</u>	<u>181,352</u>	<u>6,518</u>	<u>6,458</u>	<u>6,900</u>	<u>7,327</u>	<u>6,551</u>	<u>5,389</u>
FINANCIAL USES:									
Salaries and Wages	74,441	75,000	80,830	2,860	2,796	3,127	2	2	18
Employee Benefits	48,259	48,400	51,510	1,586	1,616	1,660	38	16	19
Materials & Supplies	8,908	8,300	9,677	930	905	954	-	-	-
Direct Costs	15,296	15,200	16,862	417	364	405	7,261	5,272	5,257
Equipment/Rolling Stock	529	900	1,066	21	19	19	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service-Principal	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Transfers Out	19,048	20,200	20,317	704	701	708	-	-	-
Reserve for Financing	-	-	1,090	-	-	27	-	-	95
Total Financial Uses	<u>166,481</u>	<u>168,000</u>	<u>181,352</u>	<u>6,518</u>	<u>6,401</u>	<u>6,900</u>	<u>7,301</u>	<u>5,290</u>	<u>5,389</u>
Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses	(2,078)	(3,300)	-	-	57	-	26	1,261	-
Restricted Sales Tax	5,011	5,100	-	-	-	-	-	-	-
Beginning Fund Balance/Equity	<u>35,519</u>	<u>38,452</u>	<u>40,252</u>	<u>123</u>	<u>123</u>	<u>180</u>	<u>(1,105)</u>	<u>(1,079)</u>	<u>182</u>
Ending Fund Balance/Equity	<u>\$ 38,452</u>	<u>\$ 40,252</u>	<u>\$ 40,252</u>	<u>\$ 123</u>	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ (1,079)</u>	<u>\$ 182</u>	<u>\$ 182</u>

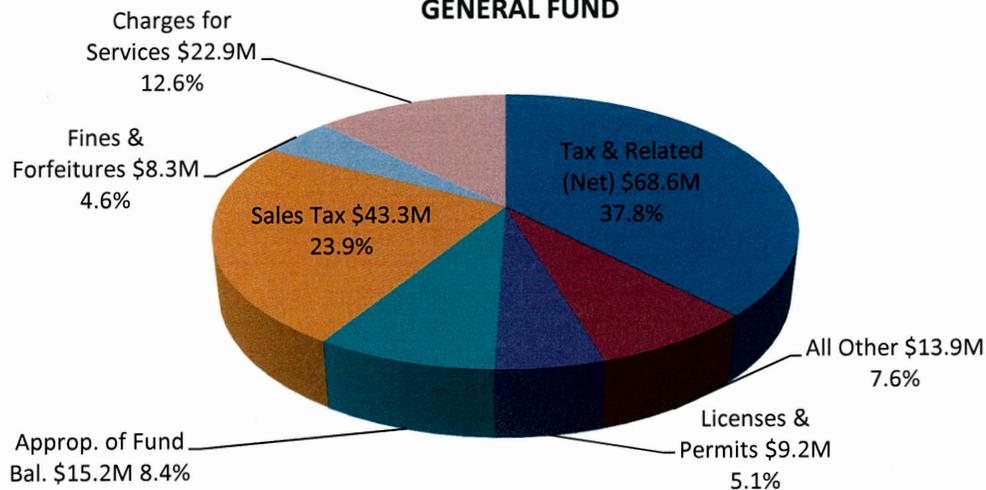
Sewer Rent Fund			Water Fund			Debt Service Fund			Total - All Funds		
2018-19 Actual	2019-20 Projected	2020-21 Adopted									
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,210	\$ 110,700	\$ 111,866
-	567	-	1,078	119	121	151	146	140	9,829	9,252	8,122
2,891	3,268	3,287	17,480	18,487	18,457	-	-	-	50,782	48,444	50,097
-	-	-	3	3	3	-	-	-	9,423	11,303	9,200
-	-	-	-	2	2	-	-	-	9,076	7,902	8,312
151	85	15	373	1,095	21	1,374	1,202	-	5,388	6,915	5,338
63	45	50	312	235	270	3	12	-	1,992	1,659	1,061
-	-	-	-	-	-	13,269	14,582	14,258	19,696	20,982	21,025
-	-	183	-	-	-	-	-	-	-	-	15,421
<u>3,105</u>	<u>3,965</u>	<u>3,535</u>	<u>19,246</u>	<u>19,941</u>	<u>18,874</u>	<u>14,797</u>	<u>15,942</u>	<u>14,398</u>	<u>215,396</u>	<u>217,157</u>	<u>230,448</u>
486	518	545	2,196	2,389	2,439	-	-	-	79,985	82,005	86,959
524	545	364	1,710	1,899	1,383	-	-	-	52,117	52,776	54,936
63	183	173	5,551	8,309	8,951	-	-	-	15,452	18,997	19,755
288	695	706	2,137	1,430	1,411	-	-	-	25,399	23,961	24,641
8	235	155	5	164	173	-	-	-	563	1,218	1,413
855	880	899	1,526	1,525	1,550	-	-	-	2,381	2,405	2,449
761	775	525	-	1,085	700	-	-	-	761	1,860	1,225
-	-	-	-	-	-	10,513	11,259	11,517	10,513	11,259	11,517
72	84	133	977	1,209	2,097	3,837	4,316	4,331	4,886	5,609	6,561
-	-	-	-	-	-	-	-	-	19,752	21,001	21,025
-	-	35	-	-	170	-	-	-	-	-	1,417
<u>3,057</u>	<u>3,915</u>	<u>3,535</u>	<u>14,102</u>	<u>18,010</u>	<u>18,874</u>	<u>14,350</u>	<u>15,575</u>	<u>15,848</u>	<u>211,809</u>	<u>221,091</u>	<u>231,898</u>
48	50	-	5,144	1,931	-	447	367	(1,450)	3,587	(3,934)	(1,450)
-	-	-	-	-	-	-	-	-	5,011	5,100	-
<u>9,085</u>	<u>9,133</u>	<u>9,183</u>	<u>26,460</u>	<u>31,604</u>	<u>33,535</u>	<u>2,519</u>	<u>2,966</u>	<u>3,333</u>	<u>72,601</u>	<u>81,199</u>	<u>82,365</u>
<u>\$ 9,133</u>	<u>\$ 9,183</u>	<u>\$ 9,183</u>	<u>\$ 31,604</u>	<u>\$ 33,535</u>	<u>\$ 33,535</u>	<u>\$ 2,966</u>	<u>\$ 3,333</u>	<u>\$ 1,883</u>	<u>\$ 81,199</u>	<u>\$ 82,365</u>	<u>\$ 80,915</u>

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GENERAL FUND

This section addresses the various revenue and expenditure assumptions contained in the budget. Section 68(5)(C)(a) of the City Charter requires that revenue estimates are conservative: "With the exception of additional revenues resulting from increases in fees or intergovernmental assistance, or the additional revenue to be derived from sources other than those which furnish revenues in the current year, miscellaneous revenues from sources other than the property tax levy shall in no instances nor as to any item be estimated at an amount in excess of the amount of such miscellaneous revenues estimated to be recognized in the current year."

MAJOR REVENUE SOURCES GENERAL FUND



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

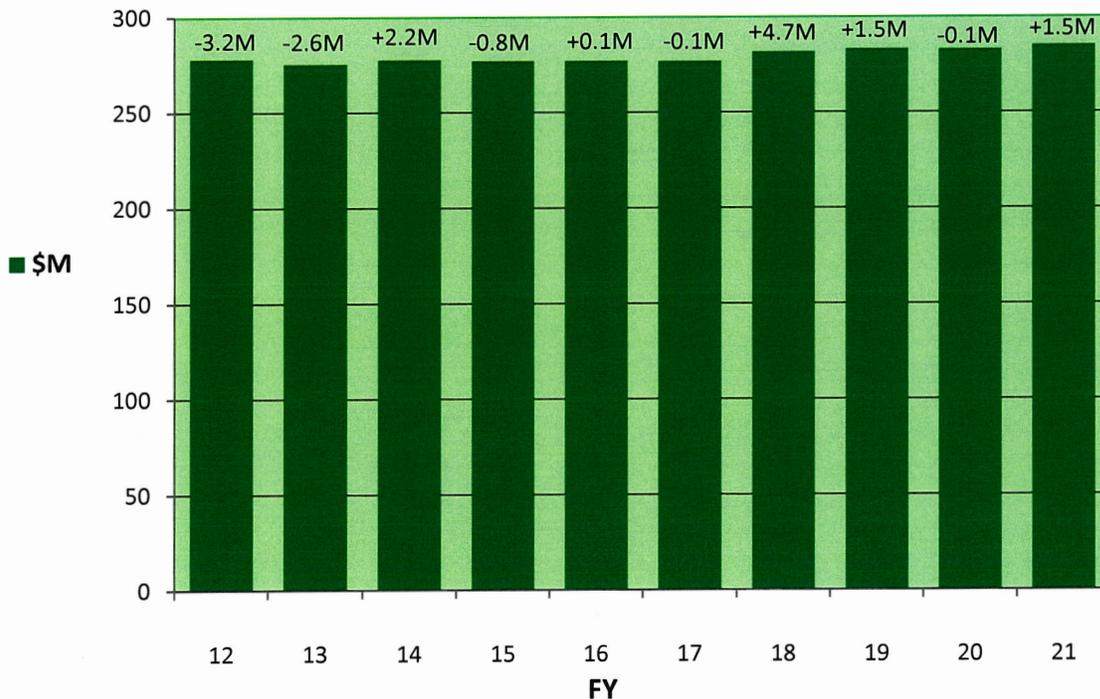
	2018-2019 Actual	2019-2020 Revised Budget	2020-2021 Adopted Budget
Property Taxes (Net)	\$ 60,534,778	\$ 62,937,768	\$ 65,106,425
Sales Tax – Unrestricted	45,103,980	44,000,000	43,300,000
Sales Tax – Restricted	5,011,553	-	-
Other Taxes	3,571,235	3,488,000	3,459,277
Intergovernmental	8,581,890	7,826,995	7,842,745
Charges for Services	23,355,763	24,626,568	22,930,866
Licenses and Permits	9,420,518	8,975,684	9,196,918
Fines & Forfeitures	9,075,717	10,088,821	8,310,515
Miscellaneous	4,758,730	4,572,041	6,021,366
	169,414,164	166,515,877	166,168,112
Appropriated for Tax Stabilization	-	5,111,025	5,198,783
Appropriated for Open Space	-	120,000	120,000
Appropriated for Tax Certioraris	-	1,150,000	1,800,000
Assigned to Prior Yr. Encumbrance	-	2,129,305	-
Unassigned	-	6,055,000	8,065,000
	\$ 169,414,164	\$ 181,081,207	\$ 181,351,895

GENERAL FUND

Property Tax Levy: The assessed valuation of taxable properties in the City of White Plains on March 1, 2020 was \$284,515,957, an increase of \$1,488,271 from 2019. The following schedule summarizes the changes from the 2019 roll:

	<u>Taxable Properties</u>	<u>Special Franchise</u>	<u>Total Taxable Roll</u>
FY 2019-2020 Taxable Roll	\$ 270,899,453	\$ 12,128,233	\$ 283,027,686
Assessments Added to Roll	4,683,032	74,340	4,757,372
Assessments Removed from Roll	(3,346,315)	-	(3,346,315)
Net Change to Partial Exemption	77,214	-	77,214
FY 2020-2021 TAXABLE ROLL	\$ 272,313,384	\$ 12,202,573	\$ 284,515,957
Net Change	\$ 1,413,931	\$ 74,340	\$ 1,488,271

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 2020-2021 increased by over \$1.4 million, following a small decrease (\$113,603) in the previous fiscal year. However, like the last two years, the change is due principally to the transfer of a PILOT property to the assessment roll. This year the transferred PILOT was LC White Plains (retail and air rights). Components of the year-to-year change impacting the budget are

GENERAL FUND

as follows: additional assessments of \$4.8 million, net change to partial exemptions of \$77,214 and assessments removed from the roll of \$3.3 million. The fiscal year 2020-2021 Adopted Budget includes a property tax rate increase of 3.4%, or \$7.45 per thousand dollars of assessed value, for a total rate of \$224.52. For a residential home with a median assessment of \$13,500, City property taxes will be \$3,031, an increase of approximately \$101 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at slightly over one million dollars in fiscal year 2020-2021, a decrease of approximately \$274,000 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:

	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Property Tax Levy	\$59,379,128	\$61,436,820	\$63,879,523
Payments in Lieu of Taxes	1,905,162	1,322,948	1,048,902
Prior Year Collections	(717,282)	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	(32,230)	(22,000)	(22,000)
	<u>\$60,534,778</u>	<u>\$62,937,768</u>	<u>\$65,106,425</u>
Tax Rate	<u>\$211.36</u>	<u>\$217.07</u>	<u>\$224.52</u>

Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit ("tax cap") that became effective in 2012 and was made permanent last year. Under this law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower), unless a super majority of the Common Council votes affirmatively to override the tax cap. The formula used to calculate the tax cap includes property taxes; the City's Business Improvement District (BID) special assessments; PILOTs; a tax based growth factor (generally new construction); exclusions for increases in employer contributions to the New York State Retirement Systems where the increase is caused by growth in the system average actuarial contribution rate in excess of two percentage points; exclusions for expenditures resulting in court orders or judgments arising out of tort actions (this does not include tax certiorari) for any amount that exceeds five percent of the prior year tax levy, and adjustments for cost and savings as determined by the State Comptroller due to the transfer of functions from one local government to another. The tax levy is less than the state-capped amount and has been for every year of the existence of the cap.

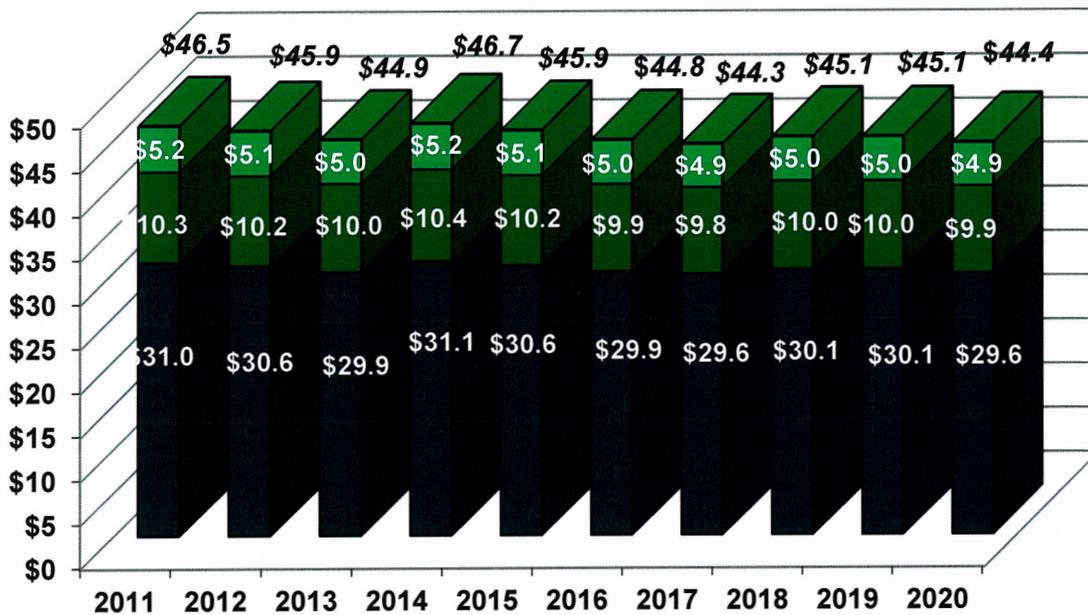
In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$657.29 per \$1,000 on July 1, 2020. This limit, when compared with the tax rate of \$224.52, less allowable exclusions, leaves a potential taxing margin of \$473.29 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 two percent until 1982 when Westchester County pre-empted one half of one percent of the tax, reducing the City's rate to one and a half percent. A significant shift in the tax burden from sales to property taxes occurred after 1982. Every two years since 1993, the City has been successful in securing state authorization to return its local sales tax rate to two percent in order to stabilize the

GENERAL FUND

City's property tax rate. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2.25%. Authorization for both these rates will expire in August of 2021. The FY 2020-2021 adopted budget of \$43.3 million (the full 2 ¼% rate), is \$.7 million or 1.6% less than the \$44 million included in the current year budget. Not included in the sales tax budget is the 1/4% increase initially approved in June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The authorization for this tax will also expire on August 31, 2021. The 1.5% base sales tax rate is permanent and not subject to renewal.

**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 2019-2020 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, 2019, there was \$5.1 million in the Tax Stabilization Account which was not appropriated. As of April 30, 2020, an additional \$4.3 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, 2019 are available for appropriation in the City's 2020-2021 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2021-2022. This account is an important resource for the City to maintain a reasonably stable tax levy.

The 2020-2021 fiscal year adopted budget includes a sales tax estimate of \$43.3 million (23.9% of General Fund funding) which is consistent with expectations for current year collections and the City Charter's requirement that these revenues be budgeted in the subsequent year at an amount not to

GENERAL FUND

exceed the current year forecast. The adopted budget for sales tax revenue is \$.7 million less than the current year's budget. For the first ten months of the current fiscal year, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$38.5 million. Sales tax receipts for that period increased by 9.5% as compared to the prior year due to the new internet sales tax law passed by New York State. For this reason, the City was originally expecting an increase in sales tax revenue in fiscal year 2020-2021. Since that time, however, the national economic downturn brought on by the COVID-19 pandemic has resulted in a significant decrease in sales tax revenue. Sales tax revenues for both March and April decreased 20% when compared to the prior year. Because of the uncertainty of the economy in the near future due to this pandemic, sales tax revenue was decreased in the adopted budget to \$43.3 million. While the City's sales tax is an equitable way to fund the services needed in a retail, governing and business center, it must be recognized that it is a revenue source that is sensitive to economic fluctuations.

Other Tax-Related Sources: Revenue sources in this category include property tax interest and penalties (\$470,000), approximately the same amount as the current year's budget and the utilities gross receipts tax which is budgeted at \$1,089,277, a slight decrease. 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, which is the same as the current year. However, this tax is also subject to authorization by the State. The current authorization has been extended until December 31, 2021.

Intergovernmental Revenues: Intergovernmental revenues in the FY 2020-2021 adopted budget are budgeted at \$7.8 million. General state aid, known as Aid and Incentives to Municipalities (AIM), is the largest revenue item in this category and is budgeted at \$5.5 million, the same amount as the current year. There has been no increase in this amount for the last eight years and this year's New York State budget makes no provision for an increase either. However, the State Budget does include language that allows the State to withhold a portion of this revenue if the State's fiscal woes continue. While it is unclear exactly what the potential impact of this withholding could be, the prevailing thought is that it could be as high as 20% or \$1.1 million.

The second largest revenue source in Intergovernmental Revenues is the Mortgage Recording Tax, which is budgeted at \$2,000,000 in the fiscal year 2020-2021 budget, the same amount as the current year's budget. Six month receipts totaled \$1.5 million for the period April 2019 through September 2019. Preliminary returns for the second half of the year indicate that this revenue may exceed the fiscal year 2019-2020 budget due to the refinancing of mortgages that have occurred since the Federal Reserve decreased interest rates. At this time, it is unclear if this increase will continue into the next fiscal year and thus, this revenue source is budgeted conservatively in accordance with the City Charter.

Charges for Services: As part of the budget process each year, all departments are asked to review the fees that are charged for services provided 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 any budget because of the limitations imposed by the property tax levy cap. Charges for Services in the FY 2020-2021 budget total \$22.9 million, a decrease of 6.9% as compared to the FY 2019-2020 adopted budget. The main reason for this decrease is the decrease in parking revenue. Due to the economic downturn, a decrease in parking meter and permit revenues total \$1.6 million. Fee increases for Recreation and Parks and some Youth Bureau programs are also reflected in the budget. Revenue for Police contract services will decrease by \$0.3 million to \$2.1 million based on a reduction in the number of requests for this service.

GENERAL FUND

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.

Licenses and Permits: Revenue from various types of licenses and permits is budgeted at \$9.2 million, a slight increase over the FY 2019-2020 adopted budget. Receipts in this category last year totaled \$9.4 million and are projected to be approximately \$11 million for the current fiscal year. Revenues from the Building Department represent the largest component of this revenue category totaling \$5.7 million, or over 60% of the total category. Building permits are budgeted at \$3.8 million in fiscal year 2020-2021, representing new building construction, as well as the regular annual building activity in the City. Another important revenue source in the Licenses and Permits category is franchise fees (cable and fiber optic) which are budgeted at \$972,211. Of this amount, \$847,500 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. This revenue source has been slowly decreasing as consumers convert to alternate media. It is estimated that this erosion will escalate over the next five years. Public Works revenue in this category includes permits for street openings, street obstructions and storm water permits which together total \$900,000. Revenue from Public Safety permits are expected to decrease slightly 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 the category of licenses and permits is filming fees and permits which are budgeted at \$100,000.

Fines and Forfeitures: Fines and forfeitures in the adopted budget total \$8.3 million, a decrease of \$1.8 million or 17.6% from the fiscal year 2019-2020 adopted budget. Major revenue sources within this category, much like as in the Charges for Services category are in the Parking Department and are down significantly due to the COVID-19 pandemic. Parking related fines are down \$1.3 million and fines imposed for red light violations are decreasing \$.2 million, even though cameras have now been installed in all intersections authorized by the State. Both of these revenue sources are down because fewer motorists are driving into and parking in the downtown area. Fines and bail imposed through the City Court are also decreasing from \$990,000 to \$750,000.

Miscellaneous Revenues: Miscellaneous revenues are budgeted at \$5.3 million in fiscal year 2020-2021, an increase of 46% from the current year's adopted budget. The largest revenue sources in this category are developers' contributions/fees (\$1,796,803), the rental of City properties (\$1,240,447), the lease of parking spaces within the Longview garage (\$910,980) and other City parking areas, as well as the rental of a portion of Renaissance Park (\$116,800). Other sources of revenue within this category are the sale of rolling stock and other surplus property, certain insurance reimbursements, and the partial repayment of health insurance fees (due over a five year period). The revenue from the rental of City properties includes \$160,000 for the recently approved solar panel rental agreement initiative. It is expected that this agreement will add \$960,000 in new revenue for the City when fully implemented. The assumption for FY 2020-2021 is for two months of this new revenue.

Interest Income: Interest income from the City's investments has varied over the years, based on the City's fund balance, revenue stream and investment rates. The adopted budget for interest earnings in FY 2020-2021 is \$741,000. This is a decrease of \$279,000 from the current fiscal year's budget and is due to the decrease in interest rates.

GENERAL FUND

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 2020-2021 recommends an appropriation of \$8.1 million to balance the budget. An appropriation of \$1,800,000 from fund balance committed to tax certiorari is also appropriated. 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 2020-2021 includes an appropriation of almost \$5.2 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2018-2019 receipts from the one quarter of a percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 8.3% of the total general fund revenue budget. The appropriation of fund balance is an important tool 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 challenging to absorb any future annual deficits between operating revenues and expenditures.

Revenue Outlook: The City is and will continue to closely monitor the "bounce back" of the overall economy since the COVID-19 pandemic began and City revenues in particular that were negatively impacted by the slowdown in the economy. Until the City can reasonably assume that revenues will meet or exceed what was included in the adopted budget there will be an additional scrutiny placed on the expense side of the City budget as well as an enhanced desire to secure new sources of income to fund City operations and to replenish fund balance in order to provide for long term financial stability.

The budget included, for the first time, revenue to be earned from the leasing of City owned property for the installation of solar panels over certain City facilities and garages. Continuation of the City's current temporary authorization of its 1% sales tax rate, which provides over \$20 million annually, is a top priority for the City. The local hotel occupancy tax that also requires State renewal provides over \$1 million in revenue to the City. The City has also negotiated payments from developers, who are using the County's IDA, to replace local sales and mortgage taxes. This budget and future budgets will continue to reflect these payments based on the building permit approval process and loan closings. 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 to 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 certain revenue sources positively.

FISCAL YEAR 2020-2021
Reconciliation of Proposed to Adopted

REVENUES:	<u>Proposed</u>	<u>Adopted</u>	<u>Change</u>
<i>Taxes & Related Items:</i>			
Property Tax Levy	\$ 63,247,897	\$ 63,879,523	\$ 631,626
Pilots	1,039,602	1,048,902	9,300
Sales Tax	46,000,000	43,300,000	(2,700,000)
Other Taxes & Related	3,637,277	3,637,277	-
	<u>113,924,776</u>	<u>111,865,702</u>	<u>(2,059,074)</u>
<i>Intergovernmental</i>	<u>7,842,745</u>	<u>7,842,745</u>	<u>-</u>
<i>Charges for Services:</i>			
Parking Fees and Permits	15,144,930	13,204,930	(1,940,000)
Rec Skating Rink Rental	189,000	55,000	(134,000)
Rec Ice Hockey Leagues	-	180,000	180,000
All Other	9,490,936	9,490,936	-
	<u>24,824,866</u>	<u>22,930,866</u>	<u>(1,894,000)</u>
<i>Licenses & Permits:</i>			
Building Permits	3,297,000	3,797,000	500,000
All Other	5,399,918	5,399,918	-
	<u>8,696,918</u>	<u>9,196,918</u>	<u>500,000</u>
<i>Fines & Forfeitures:</i>			
Parking Fines & Red Light Fines	8,579,615	7,319,615	(1,260,000)
All Other	990,900	990,900	-
	<u>9,570,515</u>	<u>8,310,515</u>	<u>(1,260,000)</u>
<i>Miscellaneous:</i>			
ETPA	50,000	106,000	56,000
Developer's Contribution	1,050,000	1,796,803	746,803
All Other	3,377,563	3,377,563	-
	<u>4,477,563</u>	<u>5,280,366</u>	<u>802,803</u>
<i>Interest Earnings:</i>	<u>1,041,000</u>	<u>741,000</u>	<u>(300,000)</u>
<i>Appropriated Fund Balance:</i>			
Appr Tax Cert Reserve	1,000,000	1,800,000	800,000
Appr Unassigned fund balance	7,100,000	8,065,000	965,000
All Other	5,318,783	5,318,783	-
	<u>13,418,783</u>	<u>15,183,783</u>	<u>1,765,000</u>
REVENUE GRAND TOTALS	<u>\$ 183,797,166</u>	<u>\$ 181,351,895</u>	<u>\$ (2,445,271)</u>

FISCAL YEAR 2020-2021
Reconciliation of Proposed to Adopted

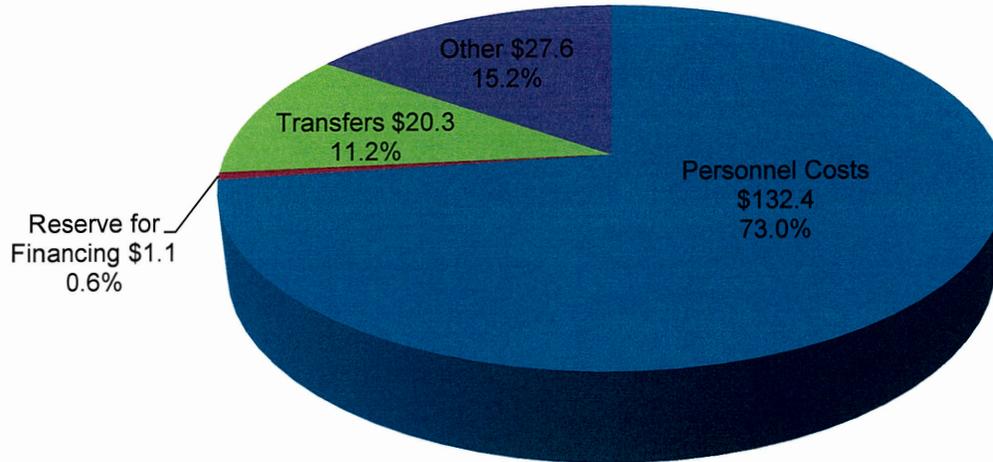
EXPENDITURES:	Proposed	Adopted	Change
<i>Salaries & Wages:</i>	\$ 80,931,885	\$ 80,829,547	\$ (102,338)
<i>Employee Benefits:</i>	51,666,296	51,510,365	(155,931)
Personal Services	<u>132,598,181</u>	<u>132,339,912</u>	<u>(258,269)</u>
<i>Materials & Supplies:</i>	<u>9,673,603</u>	<u>9,677,103</u>	<u>3,500</u>
<i>Direct Costs:</i>			
Taxes on City Property	454,000	425,000	(29,000)
NYS ETPA Charges	28,000	56,000	28,000
Contrib to SIF	5,622,142	5,149,487	(472,655)
All Other	11,285,772	11,231,272	(54,500)
	<u>17,389,914</u>	<u>16,861,759</u>	<u>(528,155)</u>
<i>Equipment:</i>	<u>1,065,914</u>	<u>1,065,914</u>	<u>-</u>
<i>Reserve for Financing:</i>	<u>2,302,000</u>	<u>1,089,653</u>	<u>(1,212,347)</u>
<i>Other Financial Uses:</i>			
GF Contribution to LF	6,767,000	6,767,000	-
GF Contribution to DSF	14,000,554	13,550,554	(450,000)
	<u>20,767,554</u>	<u>20,317,554</u>	<u>(450,000)</u>
EXPENDITURE GRAND TOTALS	<u>\$ 183,797,166</u>	<u>\$ 181,351,895</u>	<u>\$ (2,445,271)</u>

Other Funds: In the Sewer Rent, Library and Water Funds, there are no changes between the proposed and adopted budgets. In the Self-Insurance Fund both Charges for Services and Direct Costs decreased by \$472,655. In the Debt Service Fund the Appropriation of Fund Balance increased by \$450,000 and the General Fund Contribution decreased by \$450,000.

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GENERAL FUND

MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2019 and last year's actual expenditures are shown below:

	<u>2018-2019</u> Actual	<u>2019-2020</u> Revised Budget	<u>2020-2021</u> Budget
<u>EXPENDITURES:</u>			
Salaries & Wages	\$ 74,441,233	\$ 77,691,384	\$ 80,829,547
Employee Benefits	48,258,716	49,366,007	51,510,365
Materials & Supplies	8,908,190	10,434,775	9,677,103
Direct Costs	15,295,794	18,907,824	16,861,759
Equipment/Rolling Stock	528,448	1,027,932	1,065,914
Reserve for Financing	-	3,240,191	1,089,653
Operating Transfers:			
Capital Projects Fund	50,000	-	-
Debt Service Fund	12,538,793	13,855,678	13,550,554
Library Fund	6,425,075	6,557,416	6,767,000
Other Funds	34,453	-	-
Total Expenditures:	<u>\$ 166,480,702</u>	<u>\$ 181,081,207</u>	<u>\$ 181,351,895</u>

Salaries & Wages: Based on approved pay plans, \$80.8 million is budgeted for salaries and wages, an increase of \$3.0 million or 3.8% from the FY 2019-2020 adopted budget. The increase is the result of salary settlements for cost of living adjustments, step movements and new positions in Public Safety. An allowance for merit pay which will be calculated in June 2020 has been included in the Reserve for Financing.

GENERAL FUND

Pursuant to City policy, the salaries and wages budget does not usually include funding for vacant full-time positions. However, because of the summer start dates of training academies, funding has been provided for the new Public Safety 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 changes to the City's hourly pay plan. The budget for part-time salaries totals \$2.5 million in the FY 2020-2021 budget, 7.4% more than the FY 2019-2020 adopted budget. Increased funding for part-time salaries is needed to adjust certain salary titles for recruitment purposes and to provide increased security as now required by the WPSD at its facilities which are used for City programming.

A total of 887 positions are authorized City-wide (of which 848 are filled) in the budget. There are 781 full-time positions funded in the General Fund adopted budget out of an authorized total of 815 positions; eight positions have been added in the Department of Public Safety: three firefighters and five police officers. The firefighter positions have been added to supplement low staffing during peak periods. Two of the police officer positions have been added to replace officers on permanent assignment to the WPSD as resource officers, one to address problems arising from the new bail reform act, and two to increase downtown patrols. Seven positions have been re-allocated to different titles and/or paygrades. No provision has been made in the adopted budget to fund any grant positions which may end during the fiscal year. Departmental overtime budgets total \$5.2 million, almost \$200,000 or 3.8% more than the amount funded in the current fiscal year. The largest increases are allocated to fire services and snow removal.

As full-time positions become vacant, unused appropriations for salaries and benefits are transferred by the Budget Department to the Reserve for Financing-Position Control account under the authority of the budget ordinances. Conversely, when positions are filled, or adjustments to wages are authorized by the Personnel Officer or the Common Council, sufficient funding is transferred from Position Control to cover the cost of salaries and benefits from the date of hire or adjustment through the end of the fiscal year. The filling of vacant positions is controlled by the Mayor who acts on requests of the Vacancy Release Committee which is comprised of the Budget Director, the Personnel Officer and the Chief of Staff. In order to provide maximum flexibility in meeting the City's short term staffing requirements, the budget ordinances continue to include authorization for the Budget Department to transfer full-time salary savings from the Position Control account to departmental overtime, part-time and temporary office help accounts provided the approval of the 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 73% of the budget. To put the cost of the City's employees into perspective, the total revenues raised from the property tax and the sales tax, the two largest sources of revenue in the budget, are not sufficient to fund the cost of personnel. Salaries and benefits in the FY 2020-2021 budget total \$132.3 million without consideration for merit increases or most vacancies. Accordingly, management of the City's work force through the Vacancy Release Committee is key to controlling costs.

The challenge facing government policy-makers and managers today is to utilize human resources more effectively; to provide employees with clear-cut objectives; and to give them the tools that are necessary to get the job done correctly and efficiently. Also important is the need to eliminate unproductive and/or ineffective practices, to utilize available technology to the greatest extent possible

GENERAL FUND

and to review requests for additional staff critically to ensure proper staffing levels. The City's management reviews staffing levels throughout the year, often on a weekly basis.

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

	Authorized	% of Total
General Government	102	12 %
Parking	97	11 %
Public Works	234	26 %
Public Safety	392	44 %
Community Services	62	7 %
	887	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 \$51.5 million, an increase of \$2.0 million or 4% over the current adopted budget. This category of expenditures consists of three major elements: social security, pension costs and health insurance. Social Security costs in the General Fund are budgeted at \$6.1 million in FY 2020-2021. The MTA payroll tax is also budgeted in this category at \$273,558, a slight increase from FY 2019-20.

Pension costs are projected at \$14.8 million in the adopted budget, an increase of almost \$1 million or 6.9% over the current adopted budget. Pension rates are set by the Office of the New York State Comptroller and are higher than the current fiscal year. Even with the City's lower starting salaries for new employees, the estimated increase in pension costs is substantial. The budget anticipates that rates will increase slightly in the last three months of the new fiscal year based on the performance of the financial index used by 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 2020-2021.

<u>Pension Rates</u>	<u>04/01/18- 03/31/19 Actual</u>	<u>04/01/19- 03/31/20 Actual</u>	<u>04/01/20 06/30/21 Budget</u>
<u>Police & Fire Retirement:</u>			
Tier 2	24.0%	24.3%	26.0%
Tier 3	23.7%	24.2%	25.7%
Tier 5	19.4%	19.8%	21.4%
Tier 6	14.4%	14.6%	16.0%
<u>Employees Retirement System:</u>			
Tier 1	21.6%	21.4%	21.6%
Tier 2	19.6%	19.5%	19.7%
Tiers 3, 4	15.8%	15.8%	16.1%
Tier 5	13.0%	13.2%	13.4%
Tier 6	9.3%	9.3%	9.6%

GENERAL FUND

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at \$28.2 million in fiscal year 2020-2021, an increase of 3.2% from the adopted budget for 2019-2020. The New York State Health Insurance Program (NYSHIP) has decreased premium rates 1% starting January 1, 2020 as compared to 2019. An increase of 6% is included in the adopted budget for January 1, 2021. Retiree health insurance costs are included in these increases and are budgeted at \$11.9 million which is included in the total cost of health insurance above.

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. Effective April 1, 2020, certain retirees are eligible for 100% coverage once they are Medicare eligible plus five years. The City offers a voluntary health insurance "buy-out" program to all employees and retirees. This program generates savings for the City, a percentage of which is returned to the employees or retirees. Health insurance buyout payments for active employees decreased 8%, while buyouts for retirees decreased by almost 10%.

Dental insurance premium payments are budgeted at \$524,684 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 \$1,477 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 \$121,415, 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 \$75,150. The City also pays supplemental benefits, uniform related expenses, expenses related to education and training and tuition reimbursement.

Materials & Supplies: Appropriations in this category of expense total \$9.7 million, down 1.5% from the fiscal year 2019-2020 year adopted budget. The largest decrease occurs in the cost of electricity (from \$3.0 million to \$2.4 million). Much of this savings is due to the installation of LED lighting in various locations throughout the City. Appropriations for land and road maintenance were increased (4.6%) because the appropriation for street resurfacing was increased by \$50,000. Appropriations for rolling stock repairs and maintenance were increased slightly to \$1.6 million. The adopted budget for building and facility operations was increased approximately \$126,000 to \$1.1 million. Other major expenditures within the category of materials and supplies include office operations, traffic lighting operations and rentals.

Direct Costs: Direct costs, which are comprised primarily of insurance costs and contractual services (such as waste haul-away, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$16.9 million in the adopted budget, a decrease of 2% from the current year's adopted budget. Included in this category is \$700,000 for BID services (offset by BID assessments on the revenue side of the budget). The adopted budget includes an allocation of \$704,400 for the ambulance contract which now includes an additional ambulance for use in peak hours. The two largest components of direct costs are legal judgments and settlements for tax certiorari which decreased to \$1.8 million and the contribution to the Self Insurance Fund (\$5.1 million). A detailed analysis of the Self Insurance Fund budget is contained in Section IV of this document. Other major components of Direct Costs include waste haul-away services (\$944,762), service contracts (\$1.4 million), ticket collections (\$395,000) and credit card fees (\$888,411). Support

GENERAL FUND

\$114,825. The WPSD high school swimming pool will not be available again this summer for summer camps, requiring transportation of campers to City pools. The adopted budget includes an allocation of \$675,000 for the red light camera contract as cameras for all authorized intersections will be on line.

Equipment: Included in this category is the acquisition of rolling stock and miscellaneous equipment. The budget includes \$241,914 for the acquisition/replacement of equipment throughout various departments. Included in this amount is \$37,502 for machinery and tools, \$58,000 for protective services equipment, \$20,000 for parking meters and \$74,212 for computer and related equipment.

Rolling Stock: The City's Capital Improvement Program recommends the replacement of certain vehicles in FY 2020-2021. In the adopted budget, seventeen vehicles are funded with cash, of which eight are police vehicles. Other vehicles planned to be financed with cash include an electric compact in the Building Department, a mini-van in the IT Department, a hybrid compact and a hybrid carryall with LPR in Parking, a hybrid carryall in the Fire Department, two pick-up/plows in Engineering, a pick-up/plow/utility in Building Maintenance, and a pick-up/dump/plow in Parks Maintenance. A total of \$824,000 has been included in the adopted budget in this category. The Capital Improvement Program also recommends the purchase of thirteen vehicles with the proceeds of debt at a total estimated cost of \$2,605,000. The following vehicles are recommended for replacement through the issuance of debt: a vacuum sweeper, a front loader and a rear loader; two side loaders; a mini-packer; a dump/plow/spreader; two wheel-loaders; two dump/plows; an asphalt trailer-reclaimer; and a chipper.

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 2020-2021 Budget includes an allowance for certain non-union raises and for merit pay increases owed as of July 1 pursuant to the CSEA contract. The latter funds will be transferred to the appropriate salary and benefit accounts after budget adoption. The adopted budget for the Reserve for Financing is \$1,089,653.

Transfer to Library Fund: The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$6,767,000, compared to \$6,530,987 in the FY 2019-2020 adopted budget. All Library merit increases are currently budgeted in the General Fund pending their approval. Once approved, these monies will be moved to the Library Fund and the budget will be increased accordingly. The transfer to the Library Fund is 3.7% of the City's total budget, approximately the same as this year. A more detailed analysis of the Library Fund Budget is contained in Section IV of this document.

Transfer to Capital Projects Fund: On February 3, 2020, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2020-2021 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 2020-2021 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the adopted operating budget for FY 2020-2021, with the exception of rolling stock financed with cash as noted above. 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 (\$7.9 million) be

GENERAL FUND

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 \$13.55 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 2020-2021. In addition, an appropriation of debt service fund balance is needed to meet current obligations in the new budget year. The amount of the General Fund contribution would be higher if not for this \$1.45 million appropriation of debt service fund balance into the Debt Service Fund. As recommended by the Budget and Management Advisory Committee, the proceeds from certain foreclosed property sales have been dedicated to the Debt Service Fund available for appropriation in FY 2021-2022.

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

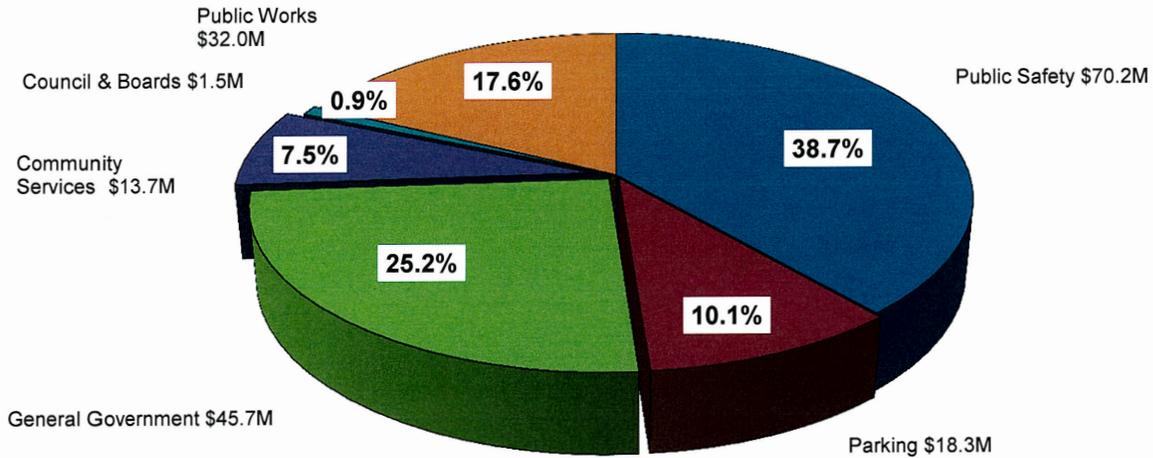
Expenditure Outlook: As previously mentioned, in FY 2020-21, the City will continue its efforts to control costs as it monitors the impact on sales tax and parking revenues due to the COVID-19 pandemic. All full time positions are reviewed before approval to hire is granted. Current labor contracts all include provisions for reduced pay plans for new employees. Key to continued expenditure control are pension rates set by the State and other employee benefits. Grant funding for capital projects will reduce the challenge of funding future debt service costs.

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

In the current economic environment, controlling expenditures is of critical importance. The fiscal year 2020-2021 financial plan includes a baseline budget with limited growth (1.0%) and the continuation of hiring restrictions.

GENERAL FUND EXPENDITURES BY DEPARTMENT

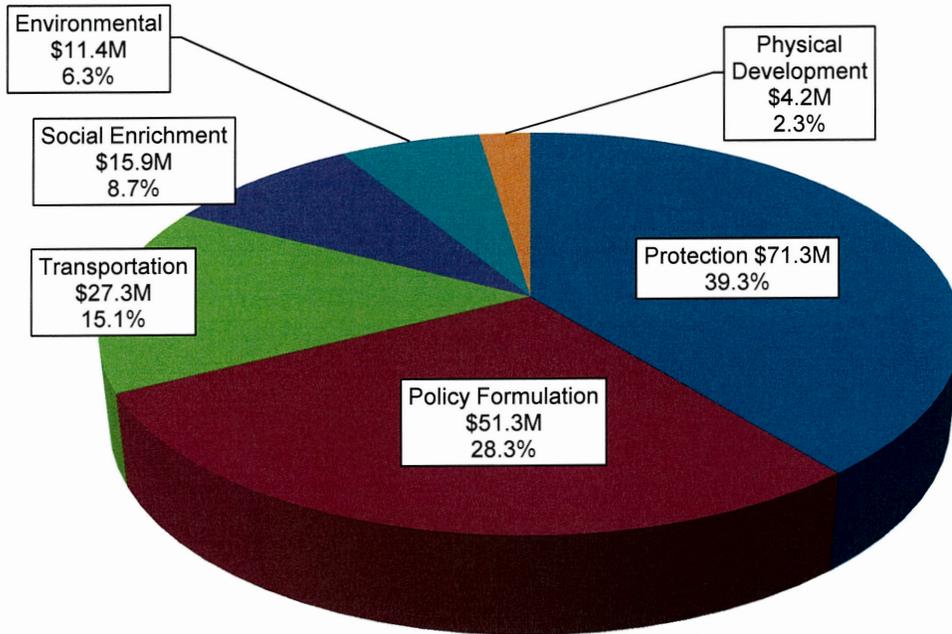


Department	2020-2021 Budget	Percent of Total	Department	2020-2021 Budget	Percent of Total
Council & Boards:			Public Works:		
Council*	\$1,473,984	0.81%	Bureau of Admin.	1,691,807	0.93%
City Court	25,625	0.01%	Bureau of Engineering	2,988,664	1.65%
Board of Assessment Review	18,751	0.01%	Bureau of Bldg. Mntce.	4,364,871	2.41%
Zoning Board of Appeals	3,158	0.00%	Bureau of Garage & Shop	2,312,722	1.28%
Real Estate Committee	3,000	0.00%	Bureau of Storm Water	173,031	0.10%
Board of Ethics	300	0.00%	Bureau of Highways	10,059,376	5.55%
White Plains Housing Authority	10,507	0.01%	Parks Maintenance	2,177,861	1.20%
	<u>1,535,325</u>	<u>0.85%</u>	Bureau of Sanitation	8,186,307	4.51%
				<u>31,954,639</u>	<u>17.62%</u>
General Government:			Public Safety:		
Office of the Mayor	939,282	0.52%	Public Safety Admin.	1,768,339	0.98%
City Clerk Office	819,119	0.45%	Fire Department	28,340,135	15.63%
Law Department	2,975,197	1.64%	Police Department	40,107,021	22.12%
Assessor Office	723,193	0.40%		<u>70,215,495</u>	<u>38.72%</u>
Finance Department	32,493,819	17.92%	Community Services:		
Budget Department	495,071	0.27%	G/F Contribution to Library	6,767,000	3.73%
Information Technology	1,626,386	0.90%	Recreation & Parks	4,007,374	2.21%
Purchase Department	466,741	0.26%	Youth Bureau	2,902,567	1.60%
Planning Department	1,219,886	0.67%		<u>13,676,941</u>	<u>7.54%</u>
Building Department	3,012,281	1.66%			
Personnel Department	905,123	0.50%	Total Expenditures	<u>\$181,351,895</u>	<u>100.00%</u>
	<u>45,676,098</u>	<u>25.19%</u>			
Parking:					
General Operations	9,438,394	5.20%			
Garages	2,196,085	1.21%			
Lots	232,870	0.13%			
Violations	1,754,899	0.97%			
Enforcement	2,659,289	1.47%			
Enforcement - City Center	419,590	0.23%			
Traffic Operations	1,592,270	0.88%			
	<u>18,293,397</u>	<u>10.09%</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.

GENERAL FUND

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.

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 2019-2020</u>	<u>Adopted 2020-2021</u>	<u>Percent Change</u>
Policy Formulation and Administration			
City Wide Expenses*	\$ 36,771,996	\$ 33,478,458	(9.0)%
Other	18,889,243	17,870,198	(5.4)%
Protection of Persons & Property	68,601,776	71,262,096	3.9%
Environmental Protection	10,864,661	11,371,619	4.7%
Transportation	26,742,140	27,306,172	2.1%
Social Enrichment Opportunities	15,241,234	15,859,031	4.1%
Physical Resource Development	3,970,157	4,204,321	5.9%
Total Expenditures:	\$ 181,081,207	\$ 181,351,895	0.1%

* 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
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
2018-19	164,402,611	166,480,702	(2,078,091)	5,011,553	38,452,372

Expenditures: The foregoing schedule shows the impact of the City's plan to re-build its fund balance and restore fiscal stability over the past five years. The impact of previous staff reductions and the implementation of different pay plans for new employees by the City continue to be reflected in the expenditure column. Expenditures decreased 1% at the end of FY 2014-2015, but revenues decreased as well. Beginning in fiscal year 2015-2016, new union contracts included significant changes to pay grades for new employees. These changes will continue to 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%, which was the same as for FY 2016-2017. Expenditure growth for FY 2017-2018 was 2.7%. FY 2018-2019 expenditure growth was 1.2%. Expenditure growth for FY 2019-2020 is projected at 1%. Components of the growth include the final year of contractual salary increases, an increase in pension costs and increased expenses for debt service. Pension rates continue to negatively impact expenditures. The State did not provide a reasonable reduction in pension costs for FY 2019-2020 in spite of achieving record returns on investment. Looking forward the City will keep a closer eye on the expenditure side of the budget as revenues have decreased due to the COVID-19 pandemic.

Revenues: Until the economy emerges from the slowdown caused by the COVID-19 pandemic, the City will experience lower than otherwise expected receipts of sales tax and parking revenues. The 2020-2021 adopted budget has been adjusted to reflect this decrease. The General Fund's two major sources of revenue, the property tax and sales tax, are included in the FY 2020-2021 adopted budget at \$63.9 million and \$43.3 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. Sales tax revenue collections are projected to decrease from \$45.1 million in FY 2018-2019 to \$44.4 million this fiscal year due to the national downturn in the economy. This downturn is expected to continue into next fiscal year and therefore sales tax revenue collections are budget at \$43.3 million in FY 2020-2021.

Assessed value increased (\$1.5 million) in FY 2020-2021, principally because one property at the City Center moved from PILOT status to the taxable assessment roll. Over the past ten years, the assessment roll has increased by a total of \$6.4 million. Until new projects currently approved and/or

GENERAL FUND

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 and will not be reflected on the taxable assessed roll.

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 1.8% inflation growth and other factors. The property tax levy will increase by \$2.5 million; the levy reflects the amount of revenue that is required to be generated to balance the City's budget after all other revenues have been included.

The City's sales tax is a significant source of income representing 24% 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. Sales tax receipts decreased by 1.7% in fiscal year 2014-2015 before decreasing again (2.3% and 1.0%) in the next two fiscal years. Receipts increased (1.6%) in FY 2017-2018, and again in 2018-2019, but only by 0.1%. The projection for the current year is \$44.4 million, a decrease of 1.6%. For the 2020-2021 fiscal year, sales tax is budgeted at \$43.3 million for unrestricted sales tax. While sales tax revenue increased dramatically for the majority of this fiscal year, the impact of the economic slowdown drastically reduced this revenue for the last part of the year. Once the economy rebounds, future sales tax revenue will hopefully continue to increase as it had been as additional residential and retail opportunities are added in the City. A higher sales tax revenue growth rate allows the City to maintain service levels within the property tax cap. As the foregoing chart indicates, expenditures have exceeded revenues, but the tax stabilization revenue has made it possible to overcome that deficit.

The next largest source of operating revenue to the City in the General Fund is Charges for Services which like sales tax revenue was decreased in the adopted budget as compared to the originally proposed budget due to the issue with the economy. This category of revenue provides 12.6% of the funding in the adopted budget. Charges for Services in several departments are raised periodically to reflect the increased cost of providing services. In the FY 2020-2021 Budget, Recreation and Parks and the Youth Bureau included fee increases in this category. The Parking Department is budgeted to raise \$23 million in Charges for Services and Fines and Forfeitures combined to finance the construction, maintenance and operation of the City's extensive parking system which serves residents and non-residents alike. 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. Revenue from licenses and permits is approximately \$9.2 million in the budget or 2% more than budgeted in the current year. In this category of revenue, there are no fee increases included. Building permit revenue is budgeted at \$3.8 million, just like in the current year. Projections for this year total \$5.5 million due to an unusually high level of activity.

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 the tax levy cap. New York State has raised the possibility that this revenue as well as all other aid to localities may be reduced up to 20% at some point during this State FY, but a final decision has yet to be made. Several other major categories of revenue, such as mortgage tax and building

GENERAL FUND

permits, are projected to fluctuate with changes in economic activity. Mortgage tax receipts are budgeted at the same amount (\$2 million) as the current year's adopted budget. Interest income is projected to decrease to \$741,000 (27%) due to the recent decrease in interest rates.

The long-term outlook for revenue growth, which is cautiously optimistic, is dependent upon an economic turnaround nationally and local 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 2020-2021 General Fund budget has increased from \$12.4 million to \$15.2 million. The appropriation of unassigned fund balance will increase by \$2.0 million to a total of \$8.1 million. An appropriation of \$5.2 million from the Tax Stabilization Account is also budgeted. Other budgeted fund balance appropriations in FY 2020-2021 include \$120,000 from the recreation and open space reserve, and \$1.8 million 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 \$2.1 million. With the addition of restricted sales tax to fund balance, fund balance grew to \$38.5 million from \$35.5 million in the previous year. Fund Balance is expected to decrease slightly in the short run and then as the economy turns around, increase again as 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 as the Common Council reviews the adopted budget.

	Actual 2018-19	Forecast 2019-20	Forecast 2020-21
Revenues & Other Sources			
Property Tax Levy (net)	\$ 60.5	\$ 62.9	\$ 65.0
Sales Tax - Unrestricted	45.1	44.4	43.8
Other Tax Related Items	3.6	3.4	3.2
Intergovernmental	8.6	8.6	8.0
Charges for Services	23.3	20.6	22.5
Licenses Permits	9.4	11.2	9.7
Fines & Forfeitures	9.1	8.0	8.3
All Other	4.8	5.6	5.6
	164.4	164.7	166.1
Expenditures & Other Uses:			
Salaries & Wages	74.5	75.0	78.4
Employee Benefits	48.3	48.4	49.9
Materials & Supplies	8.9	8.3	8.8
Direct Costs	15.3	15.2	15.6
Equipment/Rolling Stock	0.5	0.9	1.0
Reserve for Financing	0.0	0.0	1.0
Interfund Transfers:			
Library Fund	6.4	6.4	6.7
Debt Service Fund	12.5	13.8	13.6
Other Funds	0.1	0.0	0.0
	166.5	168.0	175.0
Total Revenues Over (Under) Expenditures	(2.1)	(3.3)	(8.9)
Restricted Sales Tax	5.0	5.1	5.2
Beginning Fund Balance	35.5	38.4	40.2
Ending Fund Balance	\$ 38.4	\$ 40.2	\$ 36.5
Components of Ending Fund Balance:			
Non-spendable(inventory/ prepaid expenditures/receivables)	\$ 1.0	\$ 1.1	\$ 1.1
Assigned to purchases on order	1.9	2.0	1.9
Assigned to tax certiorari	5.0	5.0	5.0
Assigned to subsequent year's expenditure	12.3	15.0	13.0
Assigned to WP Housing Authority	0.2	0.0	0.0
Committed for open space	0.3	0.3	0.3
Restricted for tax stabilization	5.2	5.1	5.3
Unassigned	12.5	11.7	9.9
Total Components of Ending Fund Balance	\$ 38.4	\$ 40.2	\$ 36.5

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

	2018-19 Actual*	2019-20		Adopted 2020-21 Budget
		Revised Budget 12/31/2019	Year to Date Actual 12/31/2019	
REVENUES:				
Property Taxes	\$ 60,567,008	\$ 62,959,768	\$ 61,304,531	\$ 65,128,425
Allowance for Uncollected Taxes	(32,230)	(22,000)	-	(22,000)
Net Tax Contribution	60,534,778	62,937,768	61,304,531	65,106,425
Sales Tax - Unrestricted	45,103,980	44,000,000	24,261,361	43,300,000
Sales Tax - Restricted	5,011,553	-	2,695,706	-
Hotel Occupancy Tax	1,221,114	1,200,000	614,754	1,200,000
Tax Related Items (Other than Levy)	2,350,121	2,288,000	2,663,112	2,259,277
Intergovernmental:				
NYS/AIM	5,463,256	5,463,256	952,802	5,463,256
Other	3,118,634	2,363,739	1,750,497	2,379,489
Charges for Services	23,355,763	24,626,568	14,681,208	22,930,866
Licenses & Permits	9,420,518	8,975,684	7,896,562	9,196,918
Fines & Forfeitures	9,075,717	10,088,821	4,617,029	8,310,515
Miscellaneous	3,416,927	3,552,041	2,973,179	5,280,366
Interest	1,341,803	1,020,000	543,197	741,000
Total Revenues	169,414,164	166,515,877	124,953,938	166,168,112
Fund Balance:				
Restricted for Tax Stabilization	-	5,111,025	-	5,198,783
Committed to Open Space/Recreation	-	120,000	-	120,000
Committed to Tax Certs	-	1,150,000	-	1,800,000
Assigned for Pr. Yr. Enc.	-	2,129,305	-	-
Unassigned	-	6,055,000	-	8,065,000
Total Funds Available	\$ 169,414,164	\$ 181,081,207	\$ 124,953,938	\$ 181,351,895
EXPENDITURES:				
Salaries & Wages	\$ 74,441,233	\$ 77,691,384	\$ 37,509,736	\$ 80,829,547
Employee Benefits	48,258,716	49,366,007	24,258,848	51,510,365
Materials & Supplies	8,908,190	10,434,775	4,793,963	9,677,103
Direct Costs	15,295,794	18,907,824	12,786,203	16,861,759
Equipment/Rolling Stock	528,448	1,027,932	871,211	1,065,914
Operating Transfers:				
Capital Projects Fund	50,000	-	-	-
Debt Service Fund	12,538,793	13,855,678	4,155,662	13,550,554
Library Fund	6,425,075	6,557,416	2,840,628	6,767,000
Other Funds	34,453	-	-	-
Reserve for Financing	-	3,240,191	-	1,089,653
Total Expenditures	\$ 166,480,702	\$ 181,081,207	\$ 87,216,251	\$ 181,351,895
ASSESSED VALUATION	\$ 283,141,289	\$ 283,027,686		\$ 284,515,957
PROPERTY TAX RATE	\$211.36	\$217.07		\$224.52

* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2018-June 30, 2019

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**GENERAL FUND
BUDGET SCHEDULES**

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

REVENUES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Taxes & Related Items:					
Property Tax Levy	\$ 59,379,128	\$ 61,436,820	\$ 61,304,531	\$ 63,879,523	4%
Prior Year Property Tax Collections	(717,282)	200,000	(1,825)	200,000	0%
Payments in Lieu of Taxes	1,905,162	1,322,948	1,246,021	1,048,902	-21%
Allowance for Uncollected Taxes	(32,230)	(22,000)	-	(22,000)	0%
Property Tax Interest-Penalty	415,989	480,000	182,877	470,000	-2%
BID Assessments	700,000	700,000	700,000	700,000	0%
Sales & Use Tax - Unrestricted	45,103,980	44,000,000	24,261,361	43,300,000	-2%
Sales & Use Tax - Restricted	5,011,553	-	2,695,706	-	0%
Hotel Occupancy Tax	1,221,114	1,200,000	614,754	1,200,000	0%
Utility Gross Receipts	1,234,132	1,108,000	536,039	1,089,277	-2%
Total Taxes & Related Items	<u>114,221,546</u>	<u>110,425,768</u>	<u>91,539,464</u>	<u>111,865,702</u>	<u>1%</u>
Intergovernmental:					
Federal:					
Senior Citizens T-IIIB	18,700	19,500	9,750	19,500	0%
Dept. of Justice Vest Partnership	16,708	18,400	-	18,400	0%
Nutrition Title-IIIC	41,556	41,400	20,700	41,400	0%
Other	16,189	-	2,720	-	0%
Total Federal	<u>93,153</u>	<u>79,300</u>	<u>33,170</u>	<u>79,300</u>	<u>0%</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	49,121	35,000	10,913	45,000	29%
NYS Unified Court System	69,829	55,000	55,000	60,000	9%
NYS Criminal Justice Service	3,668	4,000	-	4,000	0%
Youth Program	30,828	30,519	-	30,519	0%
Other	296,590	37,970	17,966	37,970	0%
Total State	<u>5,941,342</u>	<u>5,653,795</u>	<u>1,050,706</u>	<u>5,668,795</u>	<u>0%</u>
County and Local Support:					
Mortgage Tax	2,399,644	2,000,000	1,531,521	2,000,000	0%
Stop DWI/SEAS Program	10,718	8,400	2,402	8,400	0%
Community Development	137,033	85,500	85,500	86,250	1%
Total County	<u>2,547,395</u>	<u>2,093,900</u>	<u>1,619,423</u>	<u>2,094,650</u>	<u>0%</u>
Total Intergovernmental	<u>8,581,890</u>	<u>7,826,995</u>	<u>2,703,299</u>	<u>7,842,745</u>	<u>0%</u>
Charges for Services:					
General:					
Building Code Enforcement Fees	135,353	100,450	75,164	110,450	10%
Civil Service Exam Fees	6,837	90,750	86,300	37,250	-59%
Community Development	36,200	39,300	37,350	37,000	-6%
Sewer Fund	152,250	542,000	542,000	558,260	3%
Water Fund	787,500	995,000	995,000	1,024,850	3%
White Plains URA	15,447	4,425	9,107	6,050	37%
WP School District	60,000	60,000	60,000	60,000	0%
Other	4,083	4,050	4,125	4,050	0%
Total General	<u>1,197,670</u>	<u>1,835,975</u>	<u>1,809,046</u>	<u>1,837,910</u>	<u>0%</u>

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

REVENUES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Charges for Services (cont'd):					
Departmental:					
City Clerk	119,676	122,600	58,462	115,900	-5%
Parking Department	17,253,132	17,185,509	10,288,858	15,565,793	-9%
Public Safety	2,226,385	2,999,902	916,316	2,721,981	-9%
Public Works	191,422	206,434	62,985	247,629	20%
Recreation & Parks	1,524,582	1,480,208	1,064,145	1,581,750	7%
Youth Services	842,896	795,940	481,396	859,903	8%
Total Departmental	<u>22,158,093</u>	<u>22,790,593</u>	<u>12,872,162</u>	<u>21,092,956</u>	<u>-7%</u>
Total Charges for Services	<u>23,355,763</u>	<u>24,626,568</u>	<u>14,681,208</u>	<u>22,930,866</u>	<u>-7%</u>
Licenses and Permits:					
Building Department	5,849,628	5,286,800	5,851,509	5,742,750	9%
City Clerk	20,841	16,700	8,704	20,900	25%
City Franchise Fees	1,049,600	1,041,652	519,139	965,500	-7%
Office of Mayor	89,450	110,000	47,900	100,000	-9%
Planning	4,500	5,000	16,250	5,000	0%
Public Safety	1,207,678	1,228,432	926,356	1,139,500	-7%
Public Works	1,196,221	1,284,500	526,704	1,220,668	-5%
Recreation & Parks	2,600	2,600	-	2,600	0%
Total Licenses and Permits	<u>9,420,518</u>	<u>8,975,684</u>	<u>7,896,562</u>	<u>9,196,918</u>	<u>2%</u>
Fines & Forfeitures:					
Alarm Ordinance	126,250	150,000	27,725	130,000	-13%
Fines & Bail Court	744,163	990,000	378,195	750,000	-24%
Forfeited Deposits	1,050	300	1,850	300	0%
Overtime Parking Notices	133,818	141,300	60,170	110,600	-22%
Parking Fines	7,286,029	7,437,000	3,559,337	6,159,615	-17%
Red Light Fines	784,407	1,350,221	589,752	1,160,000	-14%
Street Opening Fines	-	10,000	-	-	100%
Sidewalk/Curb/Driveway Fines	-	10,000	-	-	100%
Total Fines & Forfeitures	<u>9,075,717</u>	<u>10,088,821</u>	<u>4,617,029</u>	<u>8,310,515</u>	<u>-18%</u>
Miscellaneous:					
Sale of Property	204,289	301,104	221,954	81,000	-73%
Insurance Recovery	175,724	122,500	90,153	129,500	6%
Contributions-Developer	250,000	490,000	1,351,458	1,796,803	267%
Contributions- Miscellaneous	37,397	48,700	8,100	167,124	243%
Tenant Emergency Protection	48,700	55,000	55,019	106,000	93%
Rents - Commissions	2,021,632	2,027,403	744,460	2,343,697	16%
Senior Citizens	58,608	62,000	29,640	62,000	0%
Other	618,951	445,334	472,395	594,242	33%
Total Miscellaneous	<u>3,415,301</u>	<u>3,552,041</u>	<u>2,973,179</u>	<u>5,280,366</u>	<u>49%</u>
Interest	<u>1,341,803</u>	<u>1,020,000</u>	<u>543,197</u>	<u>741,000</u>	<u>-27%</u>
Transfer from Capital Projects Fund	<u>1,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Appropriation of Fund Balance:					
Prior Year Encumbrances	-	2,129,305	-	-	-100%
Apprtd. Open Space Reserve	-	120,000	-	120,000	0%
Apprtd. Tax Certiorari Reserve	-	1,150,000	-	1,800,000	57%
Apprtd. Tax Stabilization Reserve	-	5,111,025	-	5,198,783	2%
Apprtd. Fund Balance	-	6,055,000	-	8,065,000	33%
Total Appropriation of Fund Balance	<u>-</u>	<u>14,565,330</u>	<u>-</u>	<u>15,183,783</u>	<u>4%</u>
Total Revenues	<u>\$ 169,414,164</u>	<u>\$ 181,081,207</u>	<u>\$ 124,953,938</u>	<u>\$ 181,351,895</u>	<u>0%</u>

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Salaries and Wages:					
Elected	\$ 377,656	\$ 380,326	\$ 188,711	\$ 380,326	0%
Appointed	3,915,851	4,065,951	2,009,568	4,165,645	2%
Managerial/Confidential	2,673,852	3,004,744	1,307,019	3,157,697	5%
CSEA	20,995,465	21,648,633	10,619,539	22,554,694	4%
Police	20,265,109	20,552,229	9,889,039	21,944,862	7%
Fire	15,277,626	15,944,938	7,830,938	16,666,302	5%
Sanitation	3,836,936	3,927,989	1,991,810	4,047,931	3%
Overtime:					
Managerial/Confidential	45,223	29,064	11,705	27,132	-7%
CSEA	1,157,185	1,098,441	506,308	1,216,623	11%
Police	2,306,107	3,395,055	1,248,883	2,900,000	-15%
Fire	959,221	869,109	372,643	917,100	6%
Sanitation	142,819	165,215	60,323	180,776	9%
Other:					
P/T & Seasonal	2,266,122	2,382,353	1,361,655	2,515,910	6%
207-A & Pensioner Payments	222,061	227,337	111,595	154,549	-32%
Total Salaries & Wages	<u>74,441,233</u>	<u>77,691,384</u>	<u>37,509,736</u>	<u>80,829,547</u>	<u>4%</u>
Employee Benefits:					
Social Security	5,504,002	5,897,097	2,716,998	6,090,145	3%
MTA Payroll Tax	252,413	262,663	125,872	273,558	4%
Pension System:					
NYS Employee System	4,824,597	4,878,219	2,357,832	5,124,826	5%
NYS Police & Fire System	9,018,912	8,935,954	4,300,072	9,671,889	8%
Insurances:					
Health Insurances:					
Active Employees	15,268,882	15,283,353	7,466,398	15,731,926	3%
Active Employees Buyout	530,290	556,000	534,419	510,856	-8%
Retired Employees	10,710,241	11,150,000	5,608,882	11,708,511	5%
Retired Employees Buyout	197,835	200,000	187,563	180,253	-10%
Dental Insurance	476,747	495,760	242,634	524,684	6%
Optical Insurance	117,319	119,743	58,292	121,415	1%
Group Life Insurance	68,653	73,000	33,171	75,150	3%
Professional Development	118,806	180,354	44,096	212,562	18%
Clothing & Uniforms	612,094	748,144	301,389	688,504	-8%
Supplemental Benefits:					
Employee Assistance Program	14,300	14,400	7,120	14,480	1%
Police	266,844	285,866	133,516	288,672	1%
Fire	194,983	198,766	98,804	204,006	3%
Sanitation	81,798	86,688	41,790	88,928	3%
Total Employee Benefits	<u>48,258,716</u>	<u>49,366,007</u>	<u>24,258,848</u>	<u>51,510,365</u>	<u>4%</u>
Total Personnel Costs	<u>122,699,949</u>	<u>127,057,391</u>	<u>61,768,584</u>	<u>132,339,912</u>	<u>4%</u>

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Materials and Supplies:					
Office Operations:					
Office Supplies	128,271	147,950	58,477	147,055	-1%
Advertising	12,626	18,335	6,302	18,605	1%
Printing	74,065	106,600	24,332	101,900	-4%
Postage	141,805	143,960	57,558	151,740	5%
Books-Subscriptions	53,648	65,083	19,121	65,775	1%
Program Supplies	237,981	245,204	103,383	267,090	9%
Office Equipment Maintenance	250,380	276,670	257,017	255,200	-8%
Software	21,189	23,525	3,391	24,000	2%
Total Office Operations	<u>919,965</u>	<u>1,027,327</u>	<u>529,581</u>	<u>1,031,365</u>	<u>0%</u>
Land & Road Maintenance:					
Street Resurfacing	175,000	175,000	140,799	225,000	29%
Asphalt Materials	526,501	479,090	438,384	479,090	0%
Salt/Sand	700,692	720,170	227,388	718,160	0%
Street & Sidewalk Maint.	-	3,000	-	-	-100%
Land Maintenance	206,817	315,531	143,533	315,918	0%
Tree Removal/Replacement	42,448	98,459	51,039	80,000	-19%
Other	143,366	140,035	107,204	144,535	3%
Total Land & Road Maintenance	<u>1,794,824</u>	<u>1,931,285</u>	<u>1,108,347</u>	<u>1,962,703</u>	<u>2%</u>
Traffic Lighting Operations:					
Street Lighting	15,959	43,700	45,162	50,000	14%
Lamps & Poles	31,522	32,600	12,844	23,500	-28%
Signs & Signals	2,452	4,000	600	11,500	188%
Traffic Supplies	112,041	104,600	62,654	107,100	2%
Total Traffic Lighting Operations	<u>161,974</u>	<u>184,900</u>	<u>121,260</u>	<u>192,100</u>	<u>4%</u>
Building & Facility Operations:					
Fuel Oil	7,991	6,300	1,256	6,750	7%
Building Facility Maintenance	241,058	473,725	227,128	361,200	-24%
Maintenance Supplies	261,546	246,616	100,465	245,010	-1%
Radio Communications	37,373	28,000	6,220	57,000	104%
HVAC - Plumbing - Electrical	193,341	148,450	38,221	187,300	26%
Parking Meter Maintenance/Parts	82,611	98,000	63,841	69,000	-30%
Emergency Repairs	22,468	274,500	275,323	31,500	-89%
Other	68,131	86,500	42,408	125,100	45%
Total Building & Facility Operations	<u>914,519</u>	<u>1,362,091</u>	<u>754,862</u>	<u>1,082,860</u>	<u>-21%</u>
Rolling Stock Operations:					
Fuel	538,462	592,889	250,537	586,242	-1%
Fire & Police Vehicles Supplies	19,105	42,160	17,440	42,800	2%
Tire & Chains	27,432	33,400	21,560	33,100	-1%
Repairs & Maintenance	901,806	898,485	427,090	921,131	3%
Other	6,547	13,009	30	14,409	11%
Total Rolling Stock Operations	<u>1,493,352</u>	<u>1,579,943</u>	<u>716,657</u>	<u>1,597,682</u>	<u>1%</u>
Utilities:					
Electricity	2,422,617	2,984,252	905,402	2,445,719	-18%
Telephone/Data Lines	194,504	205,739	91,695	216,663	5%
Gas	334,928	331,198	37,696	367,472	11%
Water	130,107	124,325	55,962	145,205	17%
Total Utilities	<u>3,082,156</u>	<u>3,645,514</u>	<u>1,090,755</u>	<u>3,175,059</u>	<u>-13%</u>

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Materials & Supplies (cont'd):					
Rentals:					
Property - Space	184,952	195,500	96,497	195,510	0%
Software	280,728	420,587	346,882	357,796	-15%
Equipment	75,720	87,628	29,122	82,028	-6%
Total Rentals	541,400	703,715	472,501	635,334	-10%
Total Materials & Supplies	8,908,190	10,434,775	4,793,963	9,677,103	-7%
Direct Costs:					
Contractual Services:					
Ambulance Service Contract	523,860	680,000	340,290	704,400	4%
Consultants	115,846	873,901	453,455	530,900	-39%
Financial & Auditing	101,180	102,705	100,005	102,705	0%
Public Stenographer	17,374	31,800	3,800	31,800	0%
Athletic Officials	78,852	92,000	37,724	90,000	-2%
Civil Service Exam Admin.	50,027	40,480	5,340	42,480	5%
Service Contracts	1,089,418	1,237,392	848,419	1,323,324	7%
Bus Transportation	84,505	90,895	58,776	114,825	26%
Waste Disposal Haulaway	873,340	921,066	454,995	944,762	3%
Labor Counsel	41,891	375,001	260,145	200,000	-47%
Program Services	894,044	1,467,007	824,426	1,036,651	-29%
Network Support - Internet Access	199,735	202,035	185,988	236,310	17%
Humane Society	44,892	44,892	22,446	44,892	0%
Red Light Cameras Contract	247,500	495,000	146,077	675,000	36%
Ticket Collections	391,721	397,000	161,332	395,000	-1%
Arbitration & Hearing Officers	13,975	130,700	-	130,700	0%
Meals	44,171	49,000	16,564	47,000	-4%
Towing	59,691	51,000	11,801	36,500	-28%
Armory Contract Charges	271,973	277,412	160,679	282,962	2%
Credit Card Fees	787,549	776,700	433,357	888,411	14%
Miscellaneous	64,094	98,843	26,286	112,950	14%
Insurances:					
Contribution to Self Insurance Fund	6,775,232	6,026,127	6,026,127	5,149,487	-15%
Other Insurance Premiums	118,398	126,112	52,894	117,200	-7%
Legal Judgments - Settlements	776,567	2,300,000	876,982	1,800,000	-22%
Taxes	422,248	425,000	8,180	425,000	0%
BID Services	700,000	700,000	700,000	700,000	0%
Rent Abatements (ETPA)	46,363	75,000	18,334	75,000	0%
NYS Admin. Charges (ETPA)	24,310	28,000	28,000	56,000	100%
Procedural Review Tax Assess.	52,000	313,000	224,000	100,000	-68%
Community Activities	121,545	194,725	111,374	154,000	-21%
Slater Center Support	220,000	226,000	169,500	226,000	0%
Crime Control Planning	12,924	25,000	5,235	25,000	0%
Other	30,569	34,031	13,672	62,500	84%
Total Direct Costs	15,295,794	18,907,824	12,786,203	16,861,759	-11%

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Equipment:					
Rolling Stock	390,921	738,500	681,714	824,000	12%
Office Equipment	42,485	78,005	28,912	78,712	1%
Machinery & Tools	33,525	68,271	68,341	37,502	-45%
Building Facility Enhancements	-	6,500	5,280	1,500	-77%
Protective Services Equipment	31,938	47,500	23,012	58,000	22%
Fire Station Furnishings	5,356	4,000	88	4,000	0%
Mobile Radios	6,518	10,156	5,252	10,000	-2%
Security Equipment	5,224	5,000	580	10,200	104%
Parking Meters	-	50,000	50,000	20,000	-60%
Traffic Control Equipment	12,481	10,000	7,436	12,000	20%
Other Equipment	-	10,000	596	10,000	100%
Total Equipment	528,448	1,027,932	871,211	1,065,914	4%
Other Financial Uses:					
Transfer To:					
Library Fund *	6,425,075	6,557,416	2,840,628	6,767,000	3%
Debt Service Fund	12,538,793	13,855,678	4,155,662	13,550,554	-2%
Capital Projects Fund	50,000	-	-	-	0%
Public Safety Grant Fund	33,643	-	-	-	-100%
Housing Auth. Enhancement Fund	810	-	-	-	-100%
Total Other Financial Uses	19,048,321	20,413,094	6,996,290	20,317,554	0%
Reserve for Financing	-	3,240,191	-	1,089,653	-66%
Total Other than Personnel Costs	43,780,753	54,023,816	25,447,667	49,011,983	-9%
Total Expenditures	\$ 166,480,702	\$ 181,081,207	\$ 87,216,251	\$ 181,351,895	0%

* Classification for Budgetary purposes.

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

REVENUES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ 20,000	\$ 8,184,305	\$ -	\$ 8,065,000	-1%
City Court	744,163	990,000	378,195	750,000	-24%
Real Estate Committee	-	127,854	169,702	-	0%
Total Council & Boards	<u>764,163</u>	<u>9,302,159</u>	<u>547,897</u>	<u>8,815,000</u>	<u>-5%</u>
General Government:					
Office of the Mayor	92,450	110,000	47,900	100,000	-9%
City Clerk Office	141,889	141,100	68,485	138,392	-2%
Law Department	3,037	1,475	1,789	2,300	56%
Assessor's Office	5,220	3,050	1,542	3,550	16%
Finance Department	125,669,694	128,430,869	98,134,844	131,843,974	3%
Budget Department	-	-	-	-	0%
Information Technology	4,000	-	-	-	0%
Purchasing Department	124,120	150,000	25,420	110,000	-27%
Planning Department	129,821	87,000	104,563	143,000	64%
Building Department	5,999,906	5,400,250	5,970,116	5,866,700	9%
Personnel Department	18,855	102,890	98,365	37,330	-64%
Total General Government	<u>132,188,992</u>	<u>134,426,634</u>	<u>104,453,024</u>	<u>138,245,246</u>	<u>3%</u>
Public Works:					
Bureau of Administration	1,265,688	1,411,479	543,009	1,247,524	-12%
Bureau of Engineering	110,450	80,300	89,750	125,300	56%
Bureau of Building Maintenance	968,199	938,917	460,235	1,251,947	33%
Bureau of Garage and Shop	-	-	-	-	0%
Bureau of Storm Water	-	-	-	-	0%
Bureau of Highways	516,193	159,079	14,587	140,379	-12%
Parks Maintenance	120,980	138,800	58,823	135,800	-2%
Bureau of Sanitation	82,395	78,900	5,925	76,900	-3%
Total Public Works	<u>3,063,905</u>	<u>2,807,475</u>	<u>1,172,329</u>	<u>2,977,850</u>	<u>6%</u>
Parking:					
General Operations	517,533	509,375	407,442	582,775	14%
Garages	11,561,785	11,571,818	6,924,857	10,572,115	-9%
Surface Lots	3,333,771	3,365,400	1,951,039	2,954,876	-12%
Streets	2,804,151	2,703,700	1,386,462	2,421,567	-10%
Violations	8,249,912	8,957,021	4,229,812	7,497,615	-16%
City Center Enforcement	343,882	360,202	166,565	349,010	-3%
Traffic Operations	24,174	11,652	19,924	18,711	61%
Total Parking	<u>26,835,208</u>	<u>27,479,168</u>	<u>15,086,101</u>	<u>24,396,669</u>	<u>-11%</u>
Public Safety:					
Public Safety Administration	3,155	2,400	2,200	2,400	0%
Fire Department	927,634	903,837	856,529	912,857	1%
Police Department	2,900,745	3,576,367	1,125,324	3,254,851	-9%
Total Public Safety	<u>3,831,534</u>	<u>4,482,604</u>	<u>1,984,053</u>	<u>4,170,108</u>	<u>-7%</u>
Community Services:					
Recreation and Parks	1,780,583	1,723,458	1,195,848	1,822,600	6%
Youth Bureau	949,779	859,709	514,686	924,422	8%
Total Community Services	<u>2,730,362</u>	<u>2,583,167</u>	<u>1,710,534</u>	<u>2,747,022</u>	<u>6%</u>
Total Revenues	<u>\$ 169,414,164</u>	<u>\$ 181,081,207</u>	<u>\$ 124,953,938</u>	<u>\$ 181,351,895</u>	<u>0%</u>

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Council & Boards:					
Common Council	\$ 411,873	\$ 3,661,554	\$ 197,106	\$ 1,473,984	-60%
City Court	17,739	25,625	13,051	25,625	0%
Board of Assessment Review	17,379	18,810	-	18,751	0%
Zoning Appeals Board	3,178	3,218	1,478	3,158	-2%
Real Estate Committee	-	3,000	-	3,000	0%
Board of Ethics	-	300	-	300	0%
Housing Authority	10,501	10,502	5,248	10,507	0%
Total Council & Boards	460,670	3,723,009	216,883	1,535,325	-59%
General Government:					
Office of the Mayor	811,795	948,353	460,067	939,282	-1%
City Clerk Office	720,756	657,071	276,228	819,119	25%
Law Department	1,738,211	3,805,316	1,750,027	2,975,197	-22%
Assessor's Office	607,817	661,996	309,344	723,193	9%
Finance Department	30,876,919	33,899,528	18,927,741	32,493,819	-4%
Budget Department	431,226	492,450	220,508	495,071	1%
Information Technology	1,468,305	1,659,767	1,050,964	1,626,386	-2%
Purchasing Department	501,619	484,120	253,649	466,741	-4%
Planning Department	1,121,941	1,105,625	526,326	1,219,886	10%
Building Department	2,987,332	2,947,818	1,473,606	3,012,281	2%
Personnel Department	853,942	925,665	442,627	905,123	-2%
Total General Government	42,119,863	47,587,709	25,691,087	45,676,098	-4%
Public Works:					
Bureau of Administration	1,591,651	1,644,412	799,651	1,691,807	3%
Bureau of Engineering	2,713,332	2,868,665	1,440,504	2,988,664	4%
Bureau of Building Maintenance	3,746,811	4,497,310	2,421,526	4,364,871	-3%
Bureau of Garage and Shop	2,276,456	2,262,242	1,163,906	2,312,722	2%
Bureau of Storm Water	67,055	119,609	56,472	173,031	45%
Bureau of Highways	9,542,537	10,220,150	4,875,907	10,059,376	-2%
Parks Maintenance	1,820,246	2,101,080	875,976	2,177,861	4%
Bureau of Sanitation	7,595,573	7,797,234	3,926,089	8,186,307	5%
Total Public Works	29,353,661	31,510,702	15,560,031	31,954,639	1%
Parking:					
General Operations	8,788,058	9,097,421	3,198,874	9,438,394	4%
Garages	2,189,737	2,384,584	1,021,889	2,196,085	-8%
Surface Lots	218,278	234,880	99,531	232,870	-1%
Violations	1,306,015	1,553,638	618,231	1,754,899	13%
Enforcement	2,674,758	2,736,537	1,371,094	2,659,289	-3%
Enforcement - City Center	338,462	339,790	161,547	419,590	23%
Traffic Operations	1,504,155	1,514,153	748,286	1,592,270	5%
Total Parking	17,019,463	17,861,003	7,219,452	18,293,397	2%
Public Safety:					
Public Safety Administration	1,739,145	1,953,286	1,070,500	1,768,339	-9%
Fire Department	26,114,371	26,941,668	12,988,299	28,340,135	5%
Police Department	36,560,087	38,367,809	18,125,715	40,107,021	5%
Total Public Safety	64,413,603	67,262,763	32,184,514	70,215,495	4%
Community Services:					
Public Library-G.F. Contribution	6,425,075	6,557,416	2,840,628	6,767,000	3%
Recreation and Parks	3,876,209	3,838,708	2,080,722	4,007,374	4%
Youth Bureau	2,812,158	2,739,897	1,422,934	2,902,567	6%
Total Community Services	13,113,442	13,136,021	6,344,284	13,676,941	4%
Total Expenditures	\$ 166,480,702	\$ 181,081,207	\$ 87,216,251	\$ 181,351,895	0%

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

REVENUES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ 20,000	\$ 8,184,305	\$ -	\$ 8,065,000	-1%
City Court Proceedings	744,163	990,000	378,195	750,000	-24%
Municipal Management	92,450	110,000	47,900	100,000	-9%
City Clerk Services	141,889	141,100	68,485	138,392	-2%
Counsel to City	3,037	1,475	1,789	2,300	56%
Establish/Maintain Assessment Roll	5,220	3,050	1,542	3,550	16%
Financial Policy and Administration	83	300	125	300	0%
Bookkeeping & Financial Reporting	11,030	15,000	11,478	11,500	-23%
Disbursements & Payroll	4,008	4,020	4,000	4,020	0%
Revenue Collections	1,291,434	1,000,000	522,816	716,000	-28%
City-wide Financial Activities	124,363,139	127,411,549	97,596,425	131,112,154	3%
Resource Planning & Management	-	-	-	-	0%
Information Technology	4,000	-	-	-	0%
Purchasing, Stockroom & Warehouse	124,120	150,000	25,420	110,000	-27%
Personnel Administration	17	40	45	40	0%
Civil Service Administration	18,838	102,850	98,320	37,290	-64%
DPW Program Mgmt. & Admin.	1,265,688	1,411,479	543,009	1,247,524	-12%
DPW City-owned Bldg. Maintenance	968,199	938,917	460,235	1,251,947	33%
DPW Rolling Stock Maintenance	-	-	-	-	0%
Tax Property Management	-	127,854	169,702	-	-100%
Total Policy Formulation & Admin.	<u>129,057,315</u>	<u>140,591,939</u>	<u>99,929,486</u>	<u>143,550,017</u>	<u>2%</u>
Protection of Persons & Property:					
Street Lighting	123,666	28,700	444	10,000	-65%
Public Safety Administration	3,155	2,400	2,200	2,400	0%
Fire Admin., Prevention & Suppression	927,634	903,837	856,529	912,857	1%
Police Administration	28,626	22,400	-	22,400	0%
License Division	443,746	497,675	118,265	463,200	-7%
Support Services	41,717	42,000	17,013	39,000	-7%
Community Policing	275,000	275,000	110,000	275,000	0%
Patrol Operations	2,102,491	2,734,292	875,591	2,439,251	-11%
Traffic Enforcement Operations	9,165	5,000	4,455	5,000	0%
ESU/Special Response Team	-	-	-	11,000	100%
Total Protection of Persons & Property	<u>3,955,200</u>	<u>4,511,304</u>	<u>1,984,497</u>	<u>4,180,108</u>	<u>-7%</u>
Environmental Protection:					
Waste Collection, Disposal & Recycling	82,395	78,900	5,925	76,900	-3%
Housing Code Enforcement	58,230	53,000	15,343	33,000	-38%
Equip/Environmental Code Enforcement	793,780	754,250	1,291,290	1,061,200	41%
Eng. Review/Construction Code Enf.	5,147,896	4,593,000	4,663,483	4,772,500	4%
Total Environmental Protection	<u>6,082,301</u>	<u>5,479,150</u>	<u>5,976,041</u>	<u>5,943,600</u>	<u>8%</u>
Transportation:					
Forestry Services	2,246	1,500	-	1,500	0%
Snow Removal	93,896	100,579	-	100,579	0%
Street Repairs	296,203	28,050	14,025	28,050	0%
Leaf Removal	182	250	118	250	0%
Parking	26,811,034	27,467,516	15,066,177	24,377,958	-11%
Traffic Engineering & Administration	13,804	7,652	6,152	6,711	-12%
Operation/Maint. of Traffic Control Devices	10,370	4,000	13,772	12,000	200%
Total Transportation	<u>27,227,735</u>	<u>27,609,547</u>	<u>15,100,244</u>	<u>24,527,048</u>	<u>-11%</u>

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

REVENUES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Social Enrichment Opportunities:					
Recreation & Parks Administration	23,378	42,500	16,408	35,400	-17%
Camps	527,950	521,200	519,530	538,200	3%
Ebersole Rink	414,362	390,900	248,844	431,800	10%
Pools	37,967	35,000	23,422	39,000	11%
Youth Sports & Activities	241,149	229,500	166,103	241,500	5%
Adult Sports & Activities	327,192	300,308	124,468	327,500	9%
Special Recreation	70,904	53,550	26,385	66,000	23%
Cultural & Special Events	13,463	22,600	8,210	15,100	-33%
Parks Maintenance	120,980	138,800	58,823	135,800	-2%
Senior & Citizens Services	124,218	127,900	62,478	128,100	0%
Youth Program Mgmt/Administration	21,856	-	-	-	0%
After School Centers & Saturday Academy	753,575	700,746	384,136	759,000	8%
Youth Employment	-	-	-	-	0%
Neighborhood Services	9,359	-	-	-	0%
Alternatives Program	30,828	30,519	-	30,519	0%
Bits 'N Pieces Summer Day Camp	134,161	128,444	130,550	134,903	5%
Education & Training Center	38,577	-	-	-	0%
City Support to Federal Programs	25,251	25,000	26,924	27,000	8%
Total Social Enrichment Opportunities	2,915,170	2,746,967	1,796,281	2,909,822	6%
Physical Resource Development:					
Planning Services	53,427	60,000	71,259	111,000	85%
City Support to URA	12,566	2,000	6,380	5,000	150%
Engineering Services	110,450	80,300	89,750	125,300	56%
Total Physical Development	176,443	142,300	167,389	241,300	70%
Total Revenues	\$ 169,414,164	\$ 181,081,207	\$ 124,953,938	\$ 181,351,895	0%

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Policy Formulation & Administration:					
CC Policy Formulation	\$ 411,873	\$ 3,661,554	\$ 197,106	\$ 1,473,984	-60%
City Court Proceedings	17,739	25,625	13,051	25,625	0%
Assessment Review	17,379	18,810	-	18,751	0%
Review of Zoning Appeals	3,178	3,218	1,478	3,158	-2%
Tax Property Management	-	3,000	-	3,000	0%
Board of Ethics	-	300	-	300	0%
WP Housing Authority	10,501	10,502	5,248	10,507	0%
Municipal Management	811,795	948,353	460,067	939,282	-1%
City Clerk Services	646,894	576,783	273,980	736,642	28%
Elections	73,862	80,288	2,248	82,477	3%
Counsel to City	1,298,001	2,140,250	831,967	1,968,278	-8%
Litigation	228,776	489,739	235,438	368,745	-25%
Labor Relations	159,434	862,327	458,622	538,174	-38%
Tax Assessment Review	52,000	313,000	224,000	100,000	-68%
Establish/Maintain Assessment Roll	607,817	661,996	309,344	723,193	9%
Financial Policy and Administration	586,135	645,708	289,220	665,418	3%
Bookkeeping & Financial Reporting	333,750	361,709	169,954	400,163	11%
Disbursements & Payroll	503,909	548,325	262,532	588,173	7%
Revenue Collections	696,612	737,375	342,330	785,205	6%
City-wide Financial Activities	28,756,513	31,606,411	17,863,705	30,054,860	-5%
Resource Planning & Management	431,226	492,450	220,508	495,071	1%
Information Technology	1,468,305	1,659,767	1,050,964	1,626,386	-2%
Purchasing, Stockroom & Warehouse	501,619	484,120	253,649	466,741	-4%
Personnel Administration	333,366	323,815	149,937	305,845	-6%
Civil Service Administration	520,576	601,850	292,690	599,278	0%
DPW Program Mgmt. & Admin.	1,591,651	1,644,412	799,651	1,691,807	3%
DPW City-Owned Bldg. Maintenance	3,746,811	4,497,310	2,421,526	4,364,871	-3%
DPW Rolling Stock Maintenance	2,276,456	2,262,242	1,163,906	2,312,722	2%
Total Policy Formulation & Admin.	<u>46,086,178</u>	<u>55,661,239</u>	<u>28,293,121</u>	<u>51,348,656</u>	<u>-8%</u>
Protection of Persons & Property:					
Street Lighting	958,250	1,339,013	449,854	1,046,601	-22%
Public Safety Administration	1,215,285	1,273,286	730,210	1,063,939	-16%
Fire Administration	339,799	394,019	168,027	425,789	8%
Fire Prevention	1,157,278	1,160,214	575,125	1,220,446	5%
Fire Training	407,763	429,926	147,630	445,096	4%
Fire Special Operations	299,811	483,143	84,672	314,827	-35%
Emergency Medical Services	523,860	680,000	340,290	704,400	4%
Fire Suppression	23,909,720	24,474,366	12,012,845	25,933,977	6%
Police Personnel/Administration	3,227,250	3,371,930	1,487,831	3,543,483	5%
Police Comm/Equip. Maint.	210,353	205,403	100,861	230,138	12%
License Division	132,930	-	-	-	0%
Support Services	1,538,557	1,269,348	716,865	1,568,783	24%
Training/Special Programs	98,009	77,442	145,491	151,577	96%
Community Policing	2,226,411	2,054,768	1,073,233	2,263,406	10%
Criminal Investigations	3,960,590	3,813,440	1,880,871	3,862,295	1%
Narcotics Unit	1,103,503	1,326,114	651,201	1,400,923	6%
Patrol Operations	21,131,381	23,349,185	10,615,690	24,068,001	3%
Traffic Enforcement	2,855,721	2,820,088	1,357,385	2,956,568	5%
ESU/Special Response Team	75,382	80,091	96,287	61,847	-23%
Total Protection of Persons & Property	<u>65,371,853</u>	<u>68,601,776</u>	<u>32,634,368</u>	<u>71,262,096</u>	<u>4%</u>

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

EXPENDITURES:	2018-2019 Actual	2019-2020 Revised Budget 12/31/2019	2019-2020 Recognized 12/31/2019	2020-2021 Budget	% Increase (Decrease)
Environmental Protection:					
Storm Water System Maintenance	67,055	119,609	56,472	173,031	45%
Waste Collection, Disposal & Recycling	7,595,573	7,797,234	3,926,089	8,186,307	5%
Housing Code Enforcement	892,094	685,779	343,977	694,425	1%
Equip/Environmental Code Enforcement	1,017,796	1,036,127	515,387	1,071,596	3%
Eng. Review/Construction Code Enf.	1,077,442	1,225,912	614,242	1,246,260	2%
Total Environmental Protection	<u>10,649,960</u>	<u>10,864,661</u>	<u>5,456,167</u>	<u>11,371,619</u>	<u>5%</u>
Transportation:					
Forestry Services	655,923	741,141	382,505	752,289	2%
Snow Removal	1,457,581	1,243,758	353,083	1,378,517	11%
Street Cleaning	514,811	565,965	254,470	552,552	-2%
Street Repairs	5,634,732	5,997,938	3,219,382	5,998,603	0%
Leaf Removal	321,240	332,335	216,613	330,814	0%
Parking	15,515,308	16,346,850	6,471,166	16,701,127	2%
Traffic Engineering & Administration	408,030	414,495	209,701	434,371	5%
Operations/Maint. of Traffic Control Devices	1,096,125	1,099,658	538,585	1,157,899	5%
Total Transportation	<u>25,603,750</u>	<u>26,742,140</u>	<u>11,645,505</u>	<u>27,306,172</u>	<u>2%</u>
Social Enrichment Opportunities:					
Recreation & Parks Administration	1,036,734	975,647	468,484	1,051,391	8%
Camps	493,878	565,301	430,020	592,503	5%
Ebersole Rink	295,577	292,953	91,494	298,032	2%
Pools	125,907	142,133	104,983	160,222	13%
Youth Sports & Activities	656,151	539,406	313,757	596,510	11%
Adult Sports & Activities	332,454	312,636	170,791	347,159	11%
Special Recreation	100,811	59,621	30,323	80,871	36%
Cultural & Special Events	187,532	179,359	126,974	189,873	6%
Renaissance Plaza	52,213	46,299	19,594	41,434	-11%
Parks Maintenance	1,820,246	2,101,080	875,976	2,177,861	4%
Senior & Citizens Services	594,952	725,353	324,302	649,379	-10%
Youth Program Mgmt/Administration	609,064	625,168	297,393	647,629	4%
After School Centers & Saturday Academy	861,018	908,700	397,767	949,294	4%
Youth Employment	552,033	540,265	403,480	605,092	12%
Neighborhood Services	320,746	283,258	98,364	294,370	4%
Alternatives Program	366,464	280,013	132,884	303,147	8%
Bits 'N Pieces Summer Day Camp	102,833	102,493	93,066	103,035	1%
Education & Training Center	68,459	-	-	-	0%
General Fund Contribution to Library	6,425,075	6,557,416	2,840,628	6,767,000	3%
City Support to Federal Programs	3,986	4,133	2,042	4,229	2%
Total Social Enrichment Opportunities	<u>15,006,133</u>	<u>15,241,234</u>	<u>7,222,322</u>	<u>15,859,031</u>	<u>4%</u>
Physical Resource Development:					
Planning Services	1,042,852	1,094,607	520,860	1,208,610	10%
City Support to URA	6,644	6,885	3,404	7,047	2%
Engineering Services	2,713,332	2,868,665	1,440,504	2,988,664	4%
Total Physical Development	<u>3,762,828</u>	<u>3,970,157</u>	<u>1,964,768</u>	<u>4,204,321</u>	<u>6%</u>
Total Expenditures	<u>\$ 166,480,702</u>	<u>\$ 181,081,207</u>	<u>\$ 87,216,251</u>	<u>\$ 181,351,895</u>	<u>0%</u>

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BUDGET SUMMARY
OTHER OPERATING FUNDS

LIBRARY

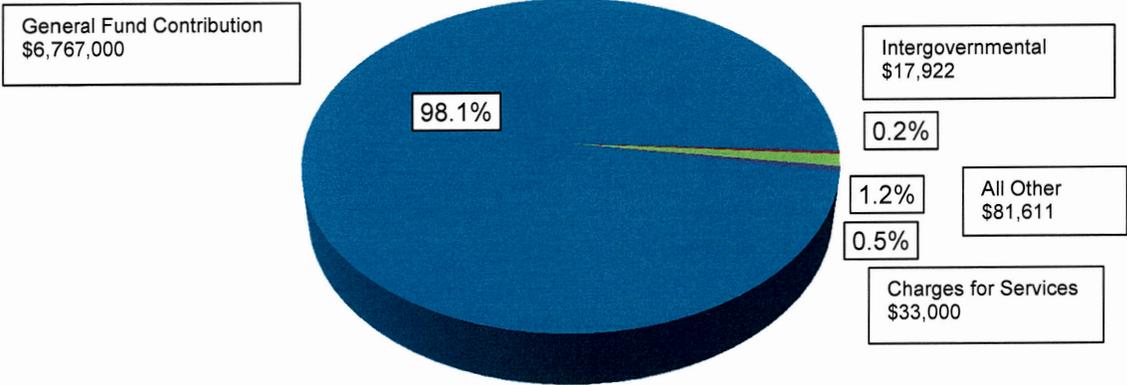
SELF INSURANCE

SEWER RENT

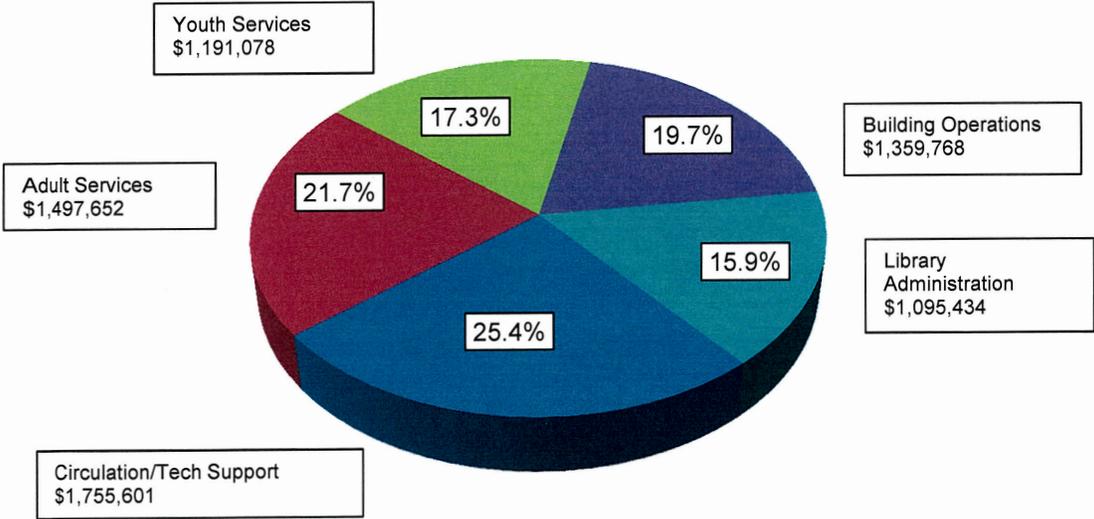
WATER

LIBRARY FUND

REVENUES: \$6,899,533



EXPENDITURES: \$6,899,533



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 almost 98.1% of the resources needed to operate the Library.

The Library Fund budget for FY 2020-2021 totals almost \$6.9 million and includes total salaries and benefits of \$4.8 million, which represents 69.4% of the total budget, an increase of 2.5% from the current year revised budget. Within this allocation, the Library plans to maintain all current 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 \$954,402, 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 \$404,919, an increase of 1.8%. Included in this total is the Library's required FY 2020-2021 contribution to the Self Insurance Fund (\$43,241), service contracts (\$193,762), security guards (\$83,961) and on-line subscription services (\$45,538). The contribution to the Debt Service Fund of \$707,805 reflects a 1.0% increase. Approximately 10.3% of the Library's FY 2020-2021 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 almost \$6.8 million from the General Fund which will be adjusted to include merit increases once they are approved.

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Adopted FY 2021
Intergovernmental	\$ 26,765	\$ 17,738	\$ 17,913	\$ 19,922	\$ 17,922
Charges for Services	68,048	62,125	36,346	20,295	33,000
General Fund Contribution	6,020,546	6,329,528	6,425,075	6,400,000	6,767,000
All Other	21,722	51,616	39,351	18,331	81,611
Total	\$6,137,081	\$6,461,007	\$6,518,685	\$6,458,548	\$6,899,533

LIBRARY FUND

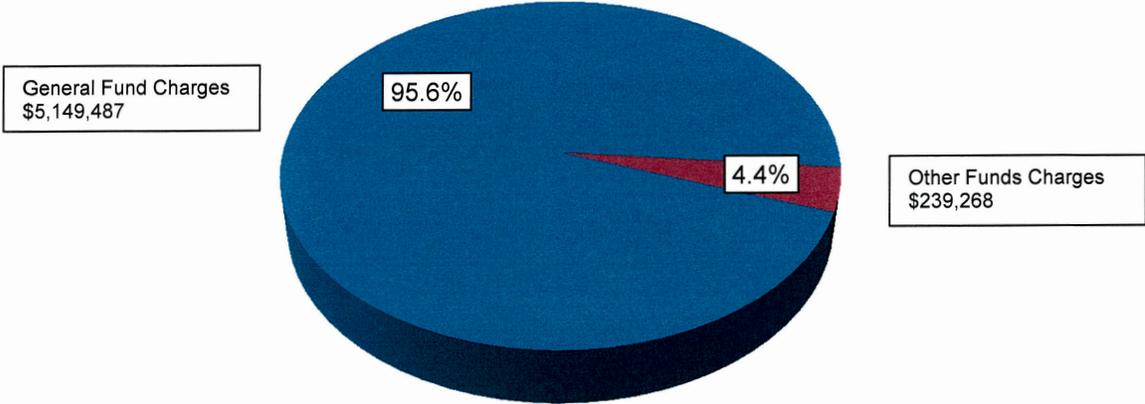
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 18-19 Actual ⁽¹⁾	FY 2019-2020		FY 20-21 Adopted Budget
		Revised Budget 12/31/19	Projected Actual 06/30/20	
Revenues & Other Sources:				
Intergovernmental Revenues	\$ 17,913	\$ 17,913	\$ 19,922	\$ 17,922
Charges for Services	36,346	33,000	20,295	33,000
Miscellaneous Revenues	39,351	19,000	18,331	22,000
Transfer In -				
General Fund Contribution	6,425,075	6,557,416	6,400,000	6,767,000
Appropriation of Fund Balance	-	36,183	-	59,611
Total Revenues & Other Sources	6,518,685	\$ 6,663,512	6,458,548	\$ 6,899,533
Expenditures & Other Uses:				
Personal Services	2,859,642	\$ 2,867,552	2,796,301	\$ 3,126,750
Employee Benefits	1,586,401	1,592,230	1,615,753	1,659,507
Materials & Supplies	930,495	929,064	905,299	954,402
Direct Costs	417,441	397,615	364,321	404,919
Equipment	20,596	16,959	18,869	19,150
Transfer to Debt Service Fund	-	701,158	-	707,805
Reserve for Financing	-	158,934	-	27,000
Total Expenditures & Other Uses	5,814,575	\$ 6,663,512	5,700,543	\$ 6,899,533
Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses	704,110		758,005	
Other Financing Sources (Uses)-				
Transfer to Debt Service Fund	(704,110)		(701,158)	
Net Change in Fund Balance	-		56,847	
Fund Balance at Beginning of Year	122,764		122,764	
Fund Balance at End of Year	\$ 122,764		\$ 179,611	

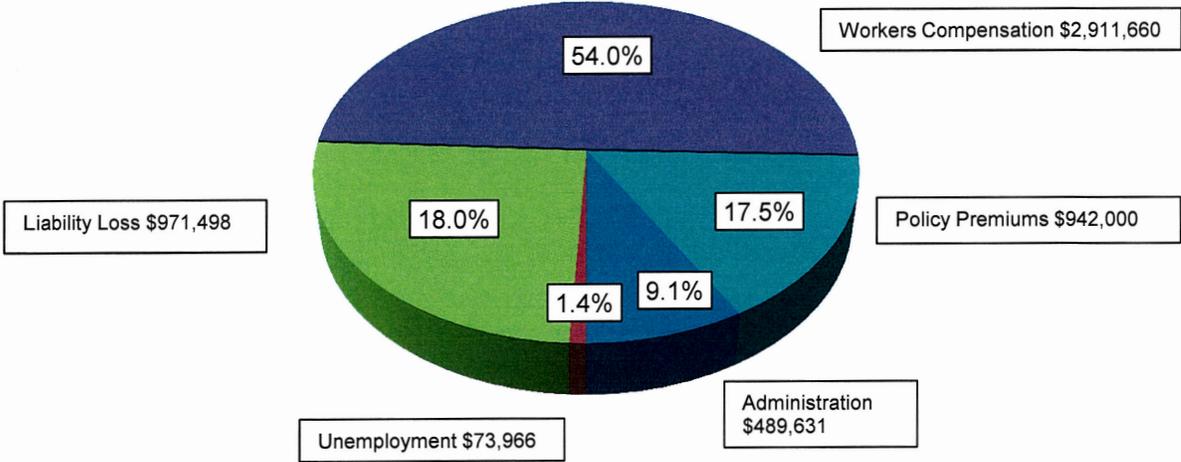
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2018 - June 30, 2019, modified for budgetary presentation

SELF INSURANCE FUND

REVENUES: \$5,388,755



EXPENDITURES: \$5,388,755



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.

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 \$5.4 million has been budgeted for fiscal year 2020-2021. Of this amount, \$4.9 million is provided for insurance premiums, claims and reserves with the remaining \$0.5 million available to administer the program. Insurance costs will decrease by 9.9% and administrative costs will decrease 3.1% from the FY 2019-2020 revised budget to the FY 2020-2021 adopted budget.

The adopted budget includes a 9.3% decrease in contributions from the operating funds due improved claim experience which has lowered claims loss reserve requirements. User charges will provide all of the revenue in the budget. Of the user charges that will be assessed, approximately 95.6% will be provided from the General Fund.

The Self Insurance Fund ended fiscal year 2018-2019 with a deficit of \$1,079,445, down \$25,677 from the June 30, 2018 deficit of \$1,105,122. Projections for June 30, 2020 indicate that the deficit will be eliminated and a surplus of approximately \$199,370 will be recognized.

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Adopted FY 2021
User Fees	\$5,932,813	\$6,983,936	\$7,018,838	\$6,268,820	\$5,388,755
Miscellaneous	269,242	551,675	35,681	32,443	-
Interest Income	56,715	135,830	272,368	266,900	-
Total	\$6,258,770	\$7,581,441	\$7,326,887	\$6,568,163	\$5,388,755

SELF INSURANCE FUND

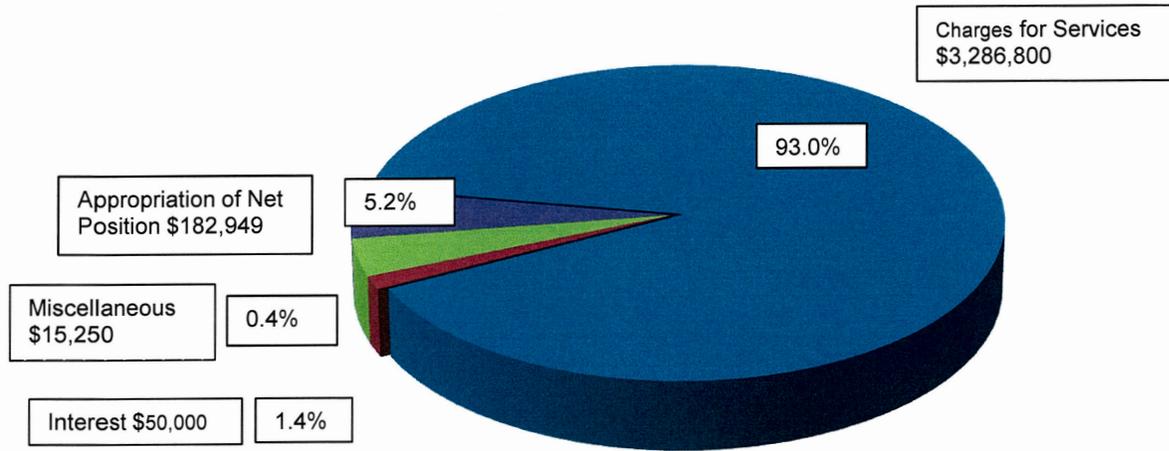
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 18-19 Actual ⁽¹⁾	FY 2019-20		FY 20-21 Adopted Budget
		Revised Budget 12/31/19	Projected Actual 06/30/20	
Operating Revenues:				
Charges for Services	\$ 7,018,838	\$ 5,943,820	\$ 6,268,820	\$ 5,388,755
Miscellaneous	35,681	-	32,443	-
Total Operating Revenues	<u>7,054,519</u>	<u>\$ 5,943,820</u>	<u>6,301,263</u>	<u>\$ 5,388,755</u>
Operating Expenses:				
Personal Services	1,998	\$ 18,200	1,998	\$ 18,200
Employee Benefits	17,872	15,267	15,627	18,404
Other Post Employment Benefit Obligations	19,756	-	-	-
Materials & Supplies	-	100	100	100
Direct Costs	7,261,584	5,810,928	5,271,623	5,256,845
Reserve for Financing	-	99,325	-	95,206
Total Operating Expenses	<u>7,301,210</u>	<u>\$ 5,943,820</u>	<u>5,289,348</u>	<u>\$ 5,388,755</u>
Non-Operating Revenues				
Interest Income	<u>272,368</u>		<u>266,900</u>	
Change in Net Position	25,677		1,278,815	
Net Position-Beginning of Year	<u>(1,105,122)</u>		<u>(1,079,445)</u>	
Net Position-End of Year	<u>\$ (1,079,445)</u>		<u>\$ 199,370</u>	

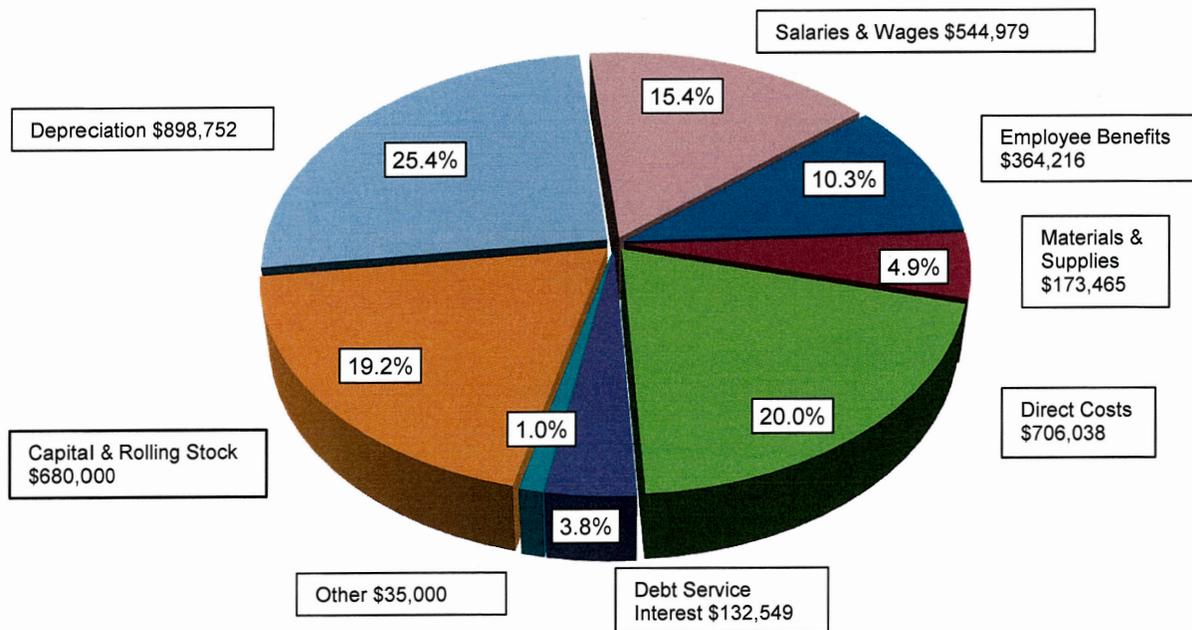
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2018 - June 30, 2019

SEWER RENT FUND

REVENUES: \$3,534,999



EXPENSES: \$3,534,999



SEWER RENT FUND

The Sewer Rent Fund was established by the Common Council as an enterprise fund effective July 1, 2010 to account for all revenues, expenses and deposit of funds related 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 2020-2021 Sewer Rent Fund totals \$3,534,999 of which 93.0% is from sewer rents. These rents are billed and collected as a percentage of water usage on all properties that are connected to the City's water distribution system. At the time that the budget for this fund was adopted, the Common Council approved a decrease in the sewer rent user fee that benefited all residents and businesses in the City. The fee was decreased to 18% of the total water consumption bill from the previous rate of 19%.

Expenses for the Sewer Rent Fund total \$3,534,999, a decrease of 15.2% from the current revised budget. The decrease is chiefly attributable to a change in the capital outlay budget from \$978,371 to \$525,000. Personnel costs account for \$909,195 of this amount or 25.7%. Materials and supplies total \$173,465 and direct costs total \$706,038. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$558,260). Interest payments on debt (\$132,549) account for 3.7% of the budget. An allowance for depreciation is budgeted at \$898,752 and a Reserve for Financing is budgeted at \$35,000 to fund both employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2020-2021 recommends the expenditure of \$900,000 for the reconstruction of miscellaneous sanitary sewers, \$450,000 for Windward Avenue sanitary sewer extension, \$155,000 for rolling stock and \$13,600 for debt issuance costs. The \$155,000 for rolling stock has been included in the FY 2020-2021 Sewer Rent Fund budget.

As of June 30, 2019, the Sewer Rent Fund had a net operating gain of \$47,898 and a net position of \$9,133,370.

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Adopted FY 2021
Charges for Services	\$2,519,694	\$2,813,978	\$2,890,825	\$3,200,000	\$3,286,800
Miscellaneous	68,865	268,337	151,385	651,850	15,250
All Other	4,361	12,071	62,541	55,292	232,949
Total	\$2,592,920	\$3,094,386	\$3,104,751	\$3,907,142	\$3,534,999

SEWER RENT FUND

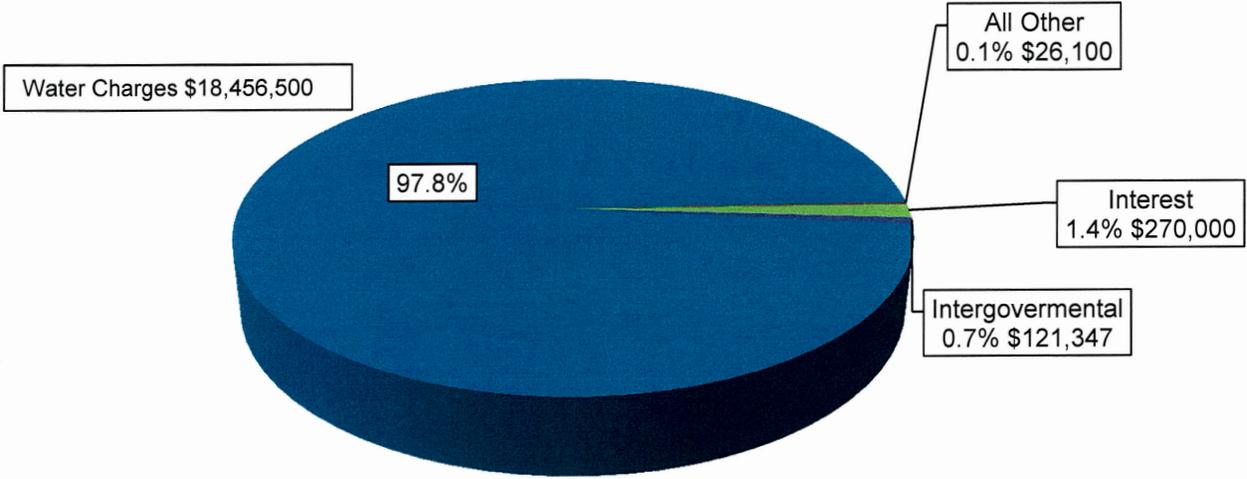
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 18-19 Actual	FY 2019-20		FY 20-21 Adopted Budget
		Revised Budget 12/31/19	Projected Actual 06/30/20	
Operating Revenues:				
Intergovernmental	\$ -	\$ -	\$ 566,907	\$ -
Charges for Services	2,890,825	3,268,128	3,200,000	3,286,800
Miscellaneous	151,385	15,250	24,166	15,250
Appropriation of Net Position	-	837,915	-	182,949
Total Operating Revenues	<u>3,042,210</u>	<u>4,121,293</u>	<u>3,791,073</u>	<u>3,484,999</u>
Operating Expenses:				
Personal Services	486,575	515,542	517,542	544,979
Employee Benefits	361,512	346,553	345,421	364,216
Other Post Employment Benefit Obligations	162,387	200,000	200,000	-
Material & Supplies	63,180	179,654	170,000	173,465
Direct Costs	287,733	694,536	694,536	706,038
Equipment/Rolling Stock	8,131	237,500	235,085	155,000
Depreciation	854,719	881,939	880,000	898,752
Capital Outlay	760,826	978,371	775,000	525,000
Reserve for Financing	-	47,845	-	35,000
Total Operating Expenses	<u>2,985,063</u>	<u>4,081,940</u>	<u>3,817,584</u>	<u>3,402,450</u>
Non-Operating Revenues (Expenses):				
Interest Income	62,541	45,000	55,292	50,000
Premium on Serial Bond	-	-	60,777	-
Interest Expense	<u>(71,790)</u>	<u>(84,353)</u>	<u>(84,353)</u>	<u>(132,549)</u>
Change in Net Position	47,898	<u>\$ -</u>	5,205	<u>\$ -</u>
Net Position-Beginning of Year	<u>9,085,472</u>		<u>9,133,370</u>	
Net Position-End of Year	<u>\$ 9,133,370</u>		<u>\$ 9,138,575</u>	

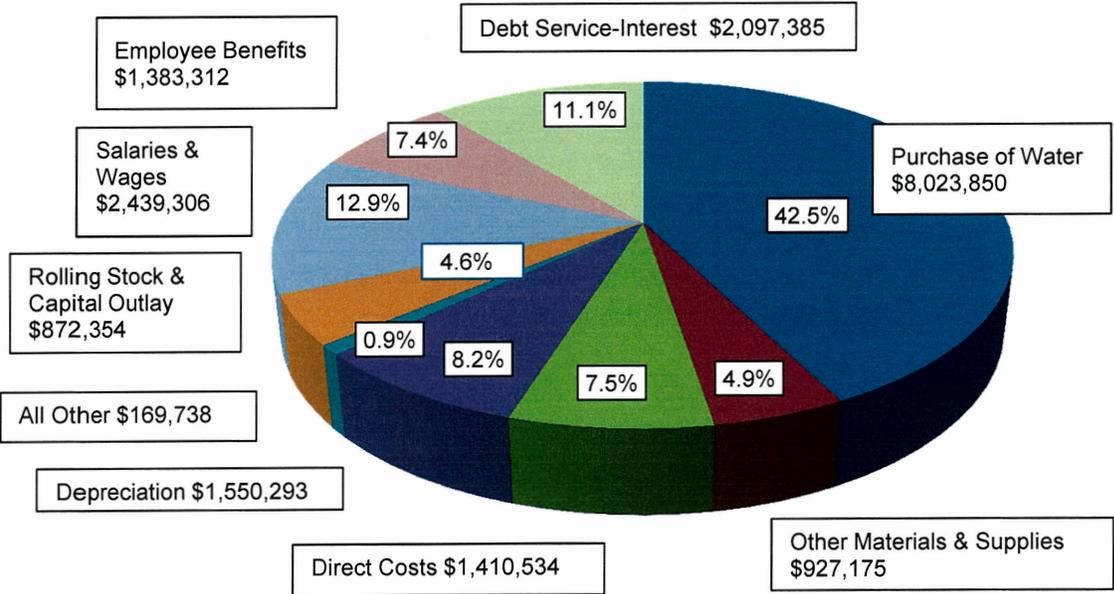
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2018 - June 30, 2019

WATER FUND

REVENUES: \$18,873,947



EXPENSES: \$18,873,947



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 budget total \$18.9 million, an increase of almost 4.0% from the current year's revised budget. Salary and fringe benefit costs which total \$3.8 million account for approximately 20.2% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$8.0 million which is 42.5% of the total Water Fund budget. NYC had been steadily increasing its water charges in recent years to finance its costs of complying with state and federal mandates. The approved July 1, 2019 NYC water rate of \$1,888.06 per MG was a 9.2% increase over the previous rate and another increase is expected to be implemented. All other materials and supplies total \$927,175 or 4.9% of the adopted budget. Direct costs total \$1,410,534 or 7.5% of the Water Fund budget and include a contribution to the Self Insurance Fund (\$132,625) and also to the General Fund (\$1,024,850) for various services. Interest on Water Fund debt will increase 73.5% and total \$2,097,385 or 11.1% of the budget, while depreciation is budgeted at \$1,550,293 or 8.2% of the expense budget. The remaining expenses for FY 2020-2021 include equipment/rolling stock of \$172,354, capital outlay of \$700,000 and a Reserve for Financing of \$169,738 for employee merit increases and unanticipated expenses.

The approved Water Fund Capital Improvement Program for FY 2020-2021 recommends \$3.5 million in major capital improvements attributable to the Water Fund: \$2.5 million for the replacement and/or reconstruction of miscellaneous water lines, \$700,000 for Hillair Circle water main replacement, \$200,000 for water system SCADA/cybersecurity improvements, \$105,000 for rolling stock and \$34,000 for debt issuance costs. The adopted FY 2020-2021 expense budget includes the \$105,000 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. In FY 2018-2019, the City's Water Fund received a \$1 million NYS grant to reimburse the Fund for required capital improvements made in the previous fiscal year.

Revenue in the adopted FY 2020-2021 budget totals almost \$18.9 million, an increase of 6.2% 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 proposed revenue budget is from metered water sales and related water service charges. Water rates were last increased by the Common Council in December of 2019.

As of June 30, 2019, the Water Fund had a net operating gain of \$5.1 million and a net position of \$31.6 million.

WATER FUND

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Adopted FY 2021
Intergovernmental	\$ 402,166	\$ 375,540	\$ 1,077,428	\$ 119,364	\$ 121,347
Charges for Services	15,221,485	16,961,461	17,479,529	18,176,500	18,456,500
Interest	43,788	96,914	312,121	293,141	270,000
All Other	49,956	76,109	376,336	1,100,501	26,100
Total	\$15,717,395	\$7,510,024	\$19,245,424	\$19,689,506	\$18,873,947

WATER FUND

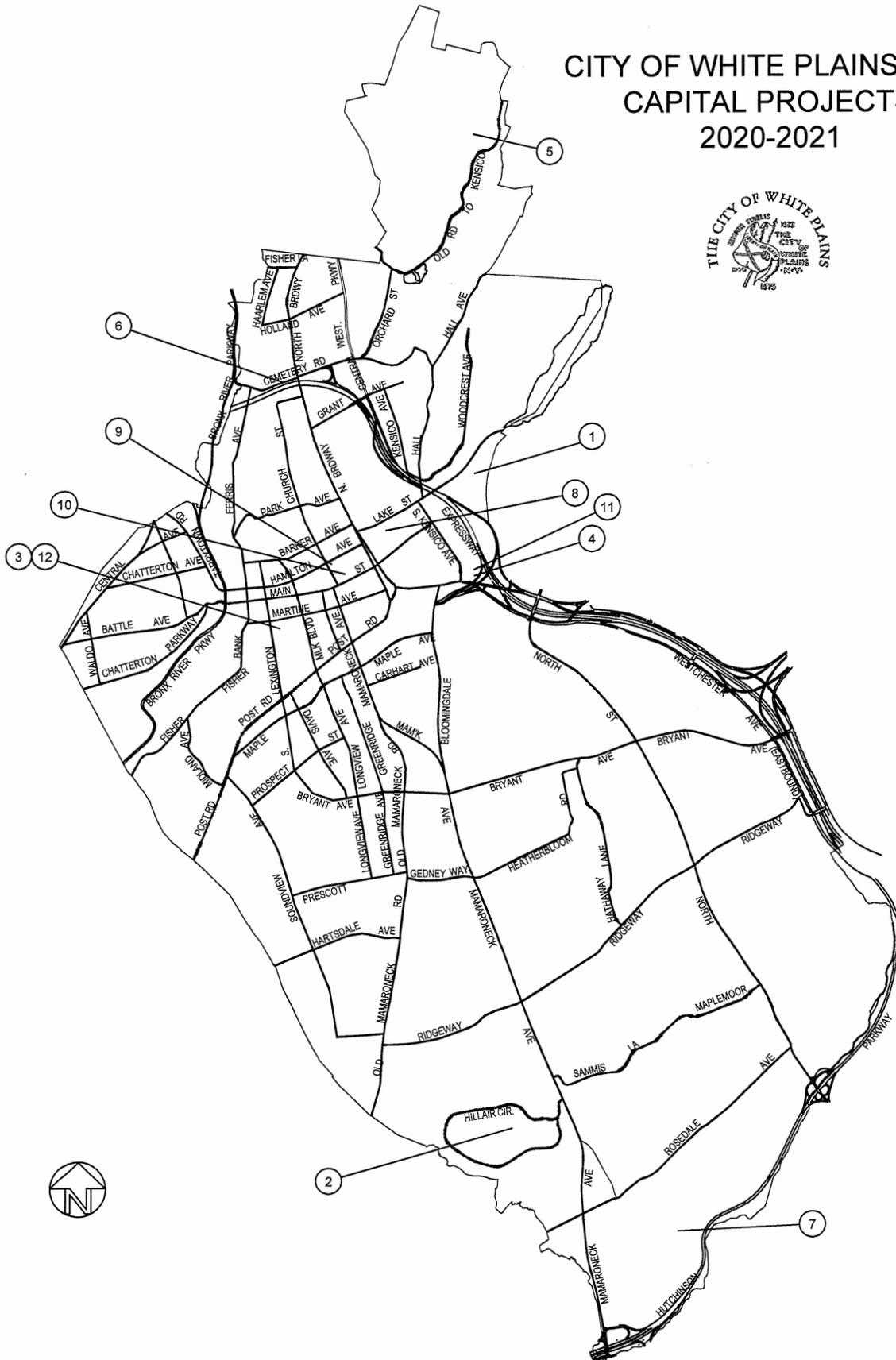
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 18-19 Actual	FY 2019-20		FY 20-21 Adopted Budget
		Revised Budget 12/31/19	Projected Actual 06/30/20	
Operating Revenues:				
Intergovernmental	\$ 1,077,428	\$ 119,364	\$ 119,364	\$ 121,347
Charges for Services	17,479,529	17,382,000	18,176,500	18,456,500
Miscellaneous	376,336	28,600	26,436	26,100
Total Operating Revenues	<u>18,933,293</u>	<u>17,529,964</u>	<u>18,322,300</u>	<u>18,603,947</u>
Operating Expenses:				
Personal Services	2,196,458	2,388,427	2,388,694	2,439,306
Employee Benefits	1,303,914	1,389,962	1,388,676	1,383,312
Other Post Employment Benefit Obligations	405,814	510,000	510,000	-
Material & Supplies	5,551,553	8,309,819	7,983,000	8,951,025
Direct Costs	2,136,786	1,430,387	1,430,387	1,410,534
Equipment/Rolling Stock	4,650	164,689	164,600	172,354
Depreciation	1,525,563	1,540,779	1,525,000	1,550,293
Capital Outlay	-	1,084,674	1,084,674	700,000
Reserve for Financing	-	125,655	-	169,738
Total Operating Expenses	<u>13,124,738</u>	<u>16,944,392</u>	<u>16,475,031</u>	<u>16,776,562</u>
Non-Operating Revenues (Expenses):				
Interest Income	312,131	235,000	293,141	270,000
Premium on Serial Bond	-	-	1,074,065	-
Interest Expense	(976,866)	(1,209,039)	(1,529,728)	(2,097,385)
	<u>(664,735)</u>	<u>(974,039)</u>	<u>(162,522)</u>	<u>(1,827,385)</u>
Change in Net Position	5,143,820	<u>\$ (388,467)</u>	1,684,747	<u>\$ -</u>
Net Position-Beginning of Year	<u>26,460,113</u>		<u>31,603,933</u>	
Net Position-End of Year	<u>\$ 31,603,933</u>		<u>\$ 33,288,680</u>	

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2018 - June 30, 2019

CAPITAL IMPROVEMENTS

CITY OF WHITE PLAINS, N.Y. CAPITAL PROJECTS 2020-2021



2020 – 2021 CAPITAL PROJECTS

The map on the preceding page indicates the location of the various 2020-2021 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	Delfino Park Aquatic Play Park and Basketball Courts	\$ 750,000
2	Hillair Circle Water Main Replacement/Interconnect Phase I	700,000
3	Public Safety Building Prisoner Elevator Rehabilitation	600,000
4	City Garage Heating/Ventilation Units	550,000
5	Remediation of Fire Training Center - Design	500,000
6	Replace Cemetery Road Bridge	500,000
7	Winward Avenue Sanitary Sewer Line Extension	450,000
8	Turnure Park Improvements	400,000
9	Hamilton-Main Garage Fire System Upgrade	250,000
10	City Hall Fire Alarm System Replacement	175,000
11	Sanitation Building Repairs	125,000
12	Public Safety Building Lighting Replacement	60,000

PROJECTS NOT INDEXED

Replace/Reconstruct Miscellaneous Water Lines	\$ 2,500,000
Miscellaneous Street Reconstruction	2,270,000
PS Radio Infrastructure Replacement	1,720,000
Miscellaneous Sanitary Sewer Reconstruction	900,000
Municipal Parking Structure Rehabilitation	500,000
Miscellaneous Storm Water Drain Reconstruction	450,000
Central Traffic Control System Replacement	300,000
Municipal Parking Lot Rehabilitation	200,000
Water System SCADA Cyber Security Improvements, Phase II	200,000
City-wide IT Infrastructure Replacement/Enhancements	125,000
Public Safety Electronic Device Replacement	100,000
Renovations to City Facilities (other than Fire or Parking)	100,000
PS Radio Replacement	100,000
Kronos Telestaff	85,000
Local Traffic Controller Upgrades	70,000
Renovations to Fire Facilities	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 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 CIP is not an adopted capital budget. Each capital project to be undertaken by the City must be formally approved and have a budget established by the Common Council before work begins. The development of the annual CIP 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 CIP 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 based on the changing conditions of the City assets to be repaired or replaced and the type and cost of the projects that are being considered. The projects in the CIP 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 chaired by the Mayor and comprised of elected and appointed officials, including a representative of the Planning Board, began meeting in November 2019 to analyze the department proposals for maintaining and upgrading 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 while preserving the City's fiscal integrity and staying within the state-mandated property tax levy cap. 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 2022 through 2026. 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 or improve the quality of life for its residents are included in our project recommendations for the next fiscal year. Most of the City's CIP is 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 CIP recommends a total expenditure of \$18.6 million for fiscal year 2020-2021 to fund various capital projects and rolling stock purchases. Of this \$18.6 million, \$14.7 million is being recommended for capital improvements; \$3.7 million for the purchase of rolling stock, and \$0.2 million for debt issuance costs. Approximately 56%, or \$10.3 million, of this program would be funded by either current General Fund revenues or tax-supported debt. Grants and other miscellaneous cash sources will total \$2.1 million. The remaining \$6.1 million is for improvements to the City's parking facilities, and water and sanitary sewer systems, most of which is funded by self-liquidating debt generated by these enterprises. Overall, the fiscal 2020-2021 capital plan will decrease by 37% over the amount of the fiscal 2019-2020 capital program as adopted.

CAPITAL IMPROVEMENTS

Included in the General Fund portion of the 2020-2021 CIP are improvements to the City's infrastructure: various street improvements (\$2,770,000) and improvements to the City's storm water drains (\$450,000). Also included is work to City buildings (\$1,660,000), such as City Hall, fire stations and the Public Safety building. The plan recommends construction and improvements at various City parks (\$1,150,000). There are also projects totaling \$2,005,000 for Public Safety, \$950,000 for Parking Facilities, \$125,000 for technology improvements and \$370,000 for traffic improvements. Other projects total \$500,000. Sewer Rent Fund Projects total \$1,350,000 and Water Fund Projects total \$3,400,000.

The CIP also includes the Rolling Stock Plan which contains recommendations for replacing and refurbishing 31 on-road vehicles and 2 off-road vehicles throughout the City's fleet. The 2020-2021 recommended rolling stock replacement program totals \$3,689,000 of which \$3,429,000 is attributable to the General Fund (\$762,000 is to be funded by current resources and \$2,667,000 million is to be funded by debt). The purchase of eleven hybrid vehicles is included in next year's plan and the City will attempt to purchase all electric vehicles wherever possible. Included within the General Fund Plan are seven hybrid police vehicles (\$427,000), a motorcycle (\$28,500) and a hybrid carryall (\$50,000) in Public Safety, a hybrid sedan (\$27,000) in the building department, a mini-van (\$27,000) for Information Technology and in the Parking Department a hybrid sedan (\$27,000), a hybrid carryall (\$50,000) and a vacuum sweeper (\$80,000). In the Department of Public Works, the following vehicles were included: three pickup trucks with a plow (\$132,500), a utility vehicle with a plow (\$55,000), five sanitation compactors (\$1,630,000), including two side loaders, three dump trucks (\$335,000), two wheel loaders (\$380,000), an asphalt trailer reclaimers (\$120,000) and a chipper (\$60,000). In the Sewer Rent Fund the replacement of a skid-steerer with manhole cutter (\$155,000) was included and will be funded with cash. In the Water Fund two utility vehicles with plows (\$105,000) are scheduled for replacement and are also to be funded with cash.

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 of a cost, and/or recurring in nature are recommended for cash financing where appropriate. The anticipated funding sources for certain rolling stock purchases, as outlined above, can be re-evaluated during the preparation of the FY 2020-2021 operating budgets.

The CIP breakdown will be finalized as the actual projects are approved by the Common Council, and will depend on funding (e.g. grants, other cash contributions) and financial market conditions at that time. It is estimated that the operating and enterprise budgets will provide \$1.0 million in cash financing. Cash support from sources other than those budgets is estimated at \$2.1 million. Anticipated General Fund supported debt totals \$9.6 million, Parking debt \$1.0 million, Sewer Rent Fund debt \$1.4 million, and Water Fund debt \$3.4 million. It is important to recognize that the actual sale of debt for many of the projects in the 2020-2026 Program will not occur until later years, as the projects proceed.

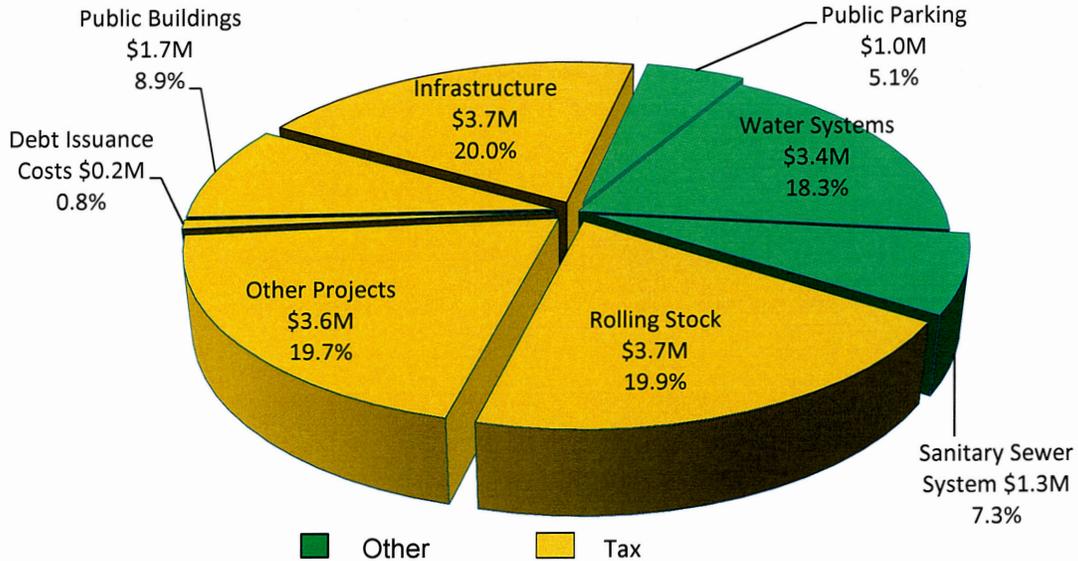
Authorized and outstanding debt as of June 30, 2020 is projected to total \$204.4 million, of which 47% is tax-supported and 53% is considered self-liquidating from parking fees and water and sewer charges. Included in the amount for tax-supported debt is an installment performance contract from the New York Power Authority (NYPA) for a street lighting project estimated to total approximately \$2.6 million. Total principal payments in FY 2020-2021 are expected to be \$13.7 million and interest payments will be \$6.6 million. New debt of \$15.4 million as recommended in the CIP for FY 2020-2021 will increase total authorized and outstanding debt as of June 30, 2021 to \$206.1 million. Improvements to the City's water system represent \$64.9 million or 31% of that amount. Charts on page 10 are

CAPITAL IMPROVEMENTS

provided to demonstrate the impact of the CIP on authorized and outstanding debt through FY 2025-2026, as well as appropriations of debt service required to service that debt. The first chart shows the projected progression of authorized and outstanding indebtedness through FY 2025-2026 based on this CIP. The second chart shows the appropriations for debt service that will be needed to make principal and interest payment on that debt.

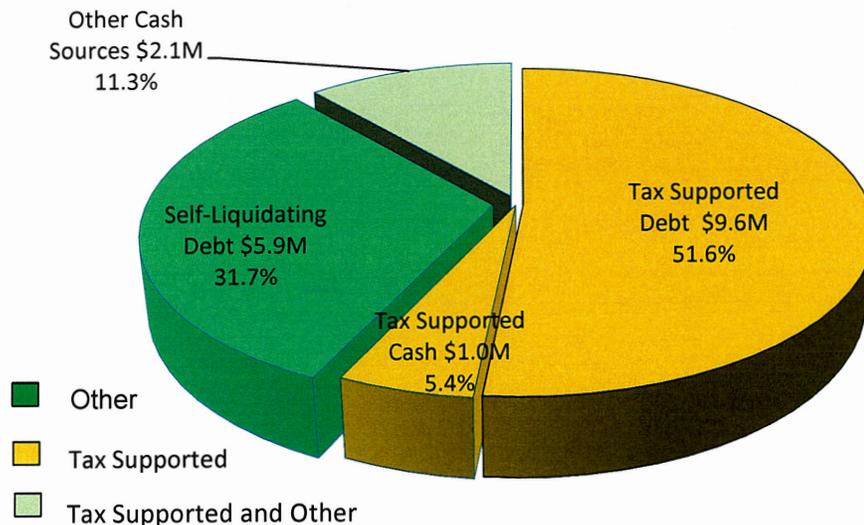
CAPITAL IMPROVEMENTS

SUMMARY OF APPROVED CAPITAL IMPROVEMENTS \$18.6M



The pie chart is a summary of the capital improvements for fiscal year 2020-2021 approved by the Capital Projects Board. Of the \$18.6 million in recommended projects, approximately 73% are attributable to the General Fund. The remaining projects are related to the Sewer Rent Fund (8%) and the Water Fund (19%).

CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES \$18.6M



The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2020-2021.

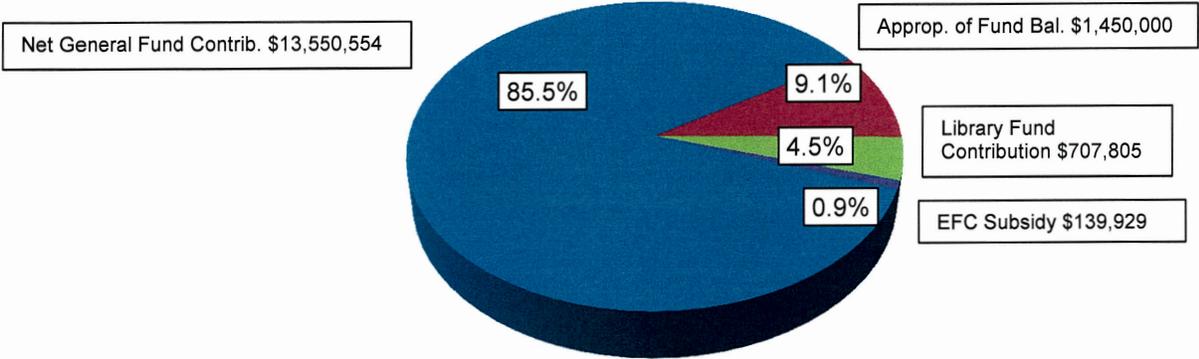
SUMMARY APPROVED 2020 - 2026 CAPITAL IMPROVEMENT PROGRAM

	Pending Authorization 2019-2020	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
GENERAL FUND:							
Public Works:							
Buildings	\$ 325,000	\$ 1,660,000	\$ 2,400,000	\$ 1,125,000	\$ 2,950,000	\$ 125,000	\$ 250,000
Streets	1,230,000	2,770,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Storm Water Drains	-	450,000	500,000	500,000	500,000	500,000	500,000
Other	-	500,000	135,000	150,000	-	-	-
Total Public Works	1,555,000	5,380,000	6,035,000	4,775,000	6,450,000	3,625,000	3,750,000
Information Technology	200,000	125,000	225,000	285,000	125,000	125,000	125,000
Parking	300,000	1,320,000	3,150,000	1,350,000	2,530,000	1,090,000	2,380,000
Public Safety	-	2,005,000	1,082,000	785,000	183,000	100,000	805,000
Recreation & Parks	150,000	1,150,000	850,000	850,000	750,000	1,500,000	400,000
Total General Fund	2,205,000	9,980,000	11,342,000	8,045,000	10,038,000	6,440,000	7,460,000
Library Fund	100,000	-	-	-	-	-	-
Sewer Rent Fund	-	1,350,000	1,200,000	1,000,000	1,000,000	500,000	500,000
Water Fund	6,250,000	3,400,000	28,200,000	2,850,000	2,000,000	2,000,000	2,000,000
Total Projects	8,555,000	14,730,000	40,742,000	11,895,000	13,038,000	8,940,000	9,960,000
Rolling Stock	-	3,689,000	4,777,500	5,681,000	5,526,500	4,891,000	7,148,000
Debt Issuance Cost	75,700	152,700	434,400	152,900	164,200	116,300	143,700
GRAND TOTAL	\$ 8,630,700	\$ 18,571,700	\$ 45,953,900	\$ 17,728,900	\$ 18,728,700	\$ 13,947,300	\$ 17,251,700
POTENTIAL FINANCING							
SOURCES:							
Cash:							
General Fund	\$ -	\$ 762,000	\$ 936,000	\$ 862,000	\$ 962,500	\$ 979,500	\$ 926,000
Gen.Fnd-Rec. Account	150,000	-	50,000	-	50,000	-	-
Cable Fund	-	-	-	-	-	-	-
Sewer Rent Fund	-	155,000	35,000	200,000	45,000	45,000	500,000
Water Fund	-	105,000	40,000	90,000	100,000	200,000	130,000
	150,000	1,022,000	1,061,000	1,152,000	1,157,500	1,224,500	1,556,000
NYS Grants for PW	730,000	984,334	984,334	984,334	984,334	984,334	984,334
Other Grants (Various)	75,000	750,000	-	-	-	-	-
Community Development	-	150,000	-	-	-	-	-
Contributions	25,000	250,000	-	-	-	-	-
Cable Fund	-	-	35,000	-	-	-	-
	830,000	2,134,334	1,019,334	984,334	984,334	984,334	984,334
TOTAL CASH	980,000	3,156,334	2,080,334	2,136,334	2,141,834	2,208,834	2,540,334
Indebtedness:							
Tax-Supported Debt	1,035,200	9,577,466	11,502,966	10,405,666	11,163,166	8,077,216	9,737,066
Self-Liquidating Debt-Pkg.	303,000	1,040,300	2,676,500	1,095,900	2,393,700	1,136,250	2,247,300
Self-Liquidating Debt	6,312,500	4,797,600	29,694,100	4,091,000	3,030,000	2,525,000	2,727,000
TOTAL DEBT	7,650,700	15,415,366	43,873,566	15,592,566	16,586,866	11,738,466	14,711,366
GRAND TOTAL	\$ 8,630,700	\$ 18,571,700	\$ 45,953,900	\$ 17,728,900	\$ 18,728,700	\$ 13,947,300	\$ 17,251,700

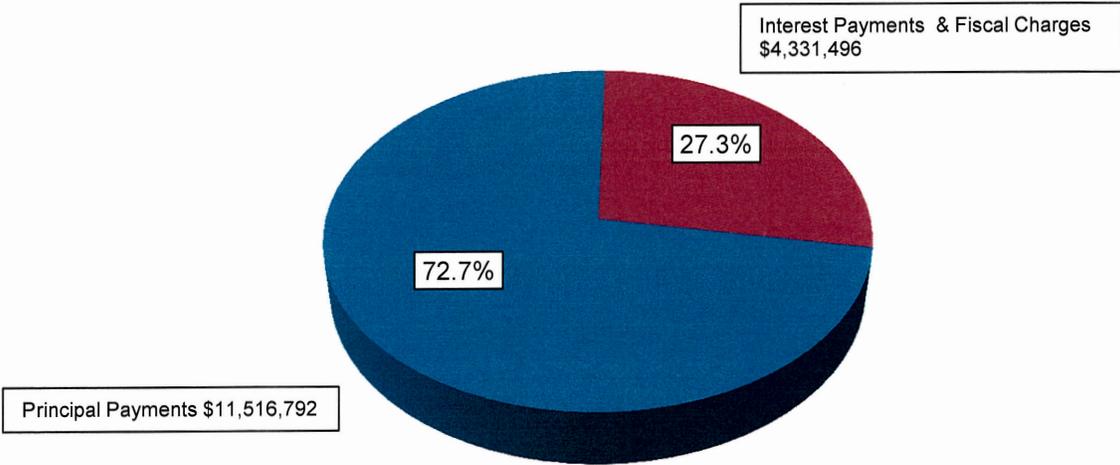
CITY INDEBTEDNESS

CITY INDEBTEDNESS

DEBT SERVICE FUND REVENUES: \$15,848,288



DEBT SERVICE FUND EXPENDITURES: \$15,848,288



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's last major issue of debt (\$34.2 million) was sold in November of 2019 at a blended interest rate of 2.32%. The City does not plan to sell any debt during the remainder of the current fiscal year. The City's next planned debt sale, approximately \$8.3 million, is planned for FY 2020-21.

The City's Debt Performance Goals, 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 2019.

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.

CITY INDEBTEDNESS

On June 30, 2019, outstanding indebtedness totaled \$161,889,511 an increase of 6.6% over the previous fiscal year. Of that amount, \$32,132,232 was for water improvements, \$2,283,098 was for sewer improvements and \$40,430,616 was for parking facilities, all of which are considered self-supporting debt. The remaining \$87,043,567 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, 2019, the City also had \$43,093,750 of authorized, but unissued debt, of which \$10,207,750 was for general projects, \$28,093,500 was for water improvements, \$1,262,500 was for sewer improvements, \$651,500 for Library projects and \$2,878,500 was for parking projects. Outstanding and authorized debt totaled \$204,983,261 at June 30, 2019, an increase of \$23.6 million or 13% 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 of the state-imposed tax cap.

Debt Projections for FY 2019-20

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 \$197,475,561 at June 30, 2020. 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	\$38,809,836	\$51,361,972	\$3,317,603	\$4,774,115	\$81,781,475	\$180,045,001
Energy Contract					2,601,260	2,601,260
Unissued	<u>2,247,500</u>	<u>5,807,500</u>	<u>909,000</u>	<u>500,000</u>	<u>5,365,300</u>	<u>14,829,300</u>
	<u>\$41,057,336</u>	<u>\$57,169,472</u>	<u>\$4,226,603</u>	<u>\$5,274,115</u>	<u>\$89,748,035</u>	<u>\$197,475,561</u>

Authorized and unissued debt based on the actions of the Common Council as of June 30, 2020 totaled \$13,420,300. The planned issuance date for approximately \$8.3 million of this debt is the 2020-21 fiscal year. Pursuant to the current year's Capital Improvement Program (CIP) as of June 30, 2020, \$7,650,750, is eligible for review by the Common Council in the new fiscal year, in addition to the FY 2020-21 CIP. The City will retire approximately \$13.7 million in debt during the 2020-21 fiscal year and expend approximately \$6.5 million for interest expense.

CITY INDEBTEDNESS

FY 2020-21 Debt Service Fund

The Debt Service Fund budget for FY 2020-21 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 adopted Debt Service Fund revenue budget for FY 2020-21 totals \$15,848,288, an increase of \$273,309 or 1.8% from the current year's adopted budget. A comparison between the FY 2020-21 adopted budget, the current revised budget as of December 31st and last year's actuals is shown below:

	<u>2018-19 Actual</u>	<u>2019-20 Revised Budget</u>	<u>2020-21 Revised Budget</u>
<u>Revenues</u>			
General Fund Contribution	\$12,538,793	\$13,727,824	\$13,550,554
Library Fund Contribution	704,110	701,158	707,805
All Other	1,554,224	145,997	139,929
	<u>14,797,127</u>	<u>14,574,979</u>	<u>14,398,288</u>
Appropriation of Fund Balance	-	1,000,000	1,450,000
Total	<u>\$14,797,127</u>	<u>\$15,574,979</u>	<u>\$15,848,288</u>

FY 2020-21 financing sources include an appropriation of fund balance from the Debt Service Fund of \$1,450,000, an increase of \$450,000 from the appropriation in the current fiscal year, based on the receipt of a bond issuance premium and of the sale of certain City-owned property in the current year. The General Fund contribution, which will decrease by 1.3%, includes an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$547,061) on the Longview Garage. A subsidy of \$139,929 from the Environmental Facilities (EFC) is also included as a revenue in the Debt Service Fund.

CITY INDEBTEDNESS

The adopted Debt Service Fund expenditure budget for FY 2020-21 totals \$15,848,288 a decrease of less than \$200,000 or 1.3% from the current year's adopted budget. A comparison between the adopted budget, the current revised budget as of December 31st and last year's actuals is shown below.

	2018-19 Actual	2019-20 Revised Budget	2020-21 Adopted Budget
<u>Expenditures:</u>			
Principal Payments	\$10,512,844	\$11,258,689	\$11,516,792
Interest & Fiscal Charges	3,837,379	4,296,828	4,313,296
EFC Fees (Fiscal Charges)	21,962	19,462	18,200
Total	<u>\$14,350,223</u>	<u>\$15,574,979</u>	<u>\$15,848,288</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.

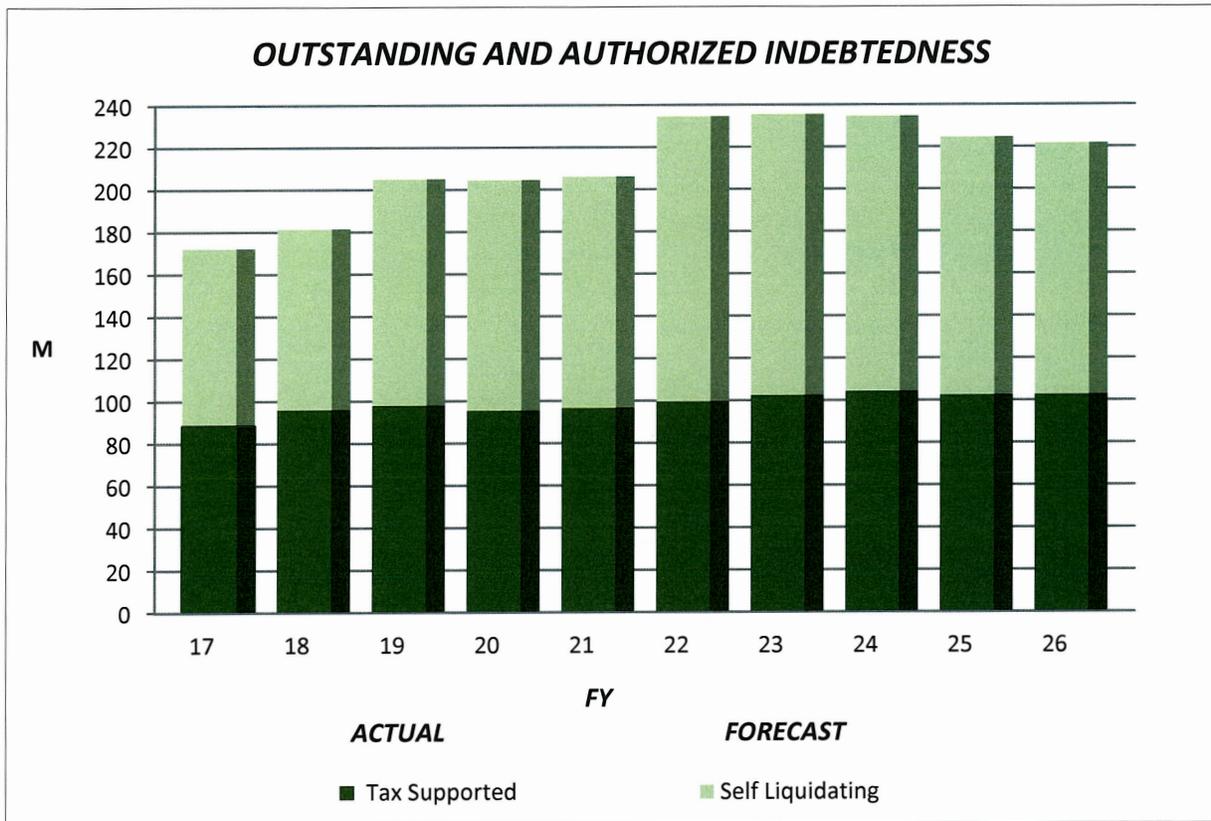
Debt Service Projections

Based upon anticipated new indebtedness incurred and issued during FY 2020-21 and scheduled principal and interest payments during the same time period, authorized and outstanding indebtedness at June 30, 2021 is projected to total \$206,812,200, a increase of \$9 million or 4.7% over FY 2019-20. It is anticipated that \$1.5 million in debt authorizations currently in place for expenditures which are to be refunded by New York State or other contributions will not be rescinded until FY 2021-22. Debt-related activity for the new fiscal year is projected as follows (in millions):

	Self Liquidating Debt	<u>Tax Supported Debt</u>		Total
		General Debt	Library Fund	
<u>Projected Debt:</u>				
June 30, 2020	\$102.5	\$89.7	\$5.3	\$197.5
New Debt - FY 2020 and FY 2021 Capital Improvement Program	12.4	10.6	-	23.0
Retired/Rescinded Debt	(5.4)	(7.8)	(0.5)	(13.7)
June 30, 2021	<u>\$109.5</u>	<u>\$92.5</u>	<u>\$4.8</u>	<u>\$206.8</u>

CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2016-2017 through the period covered by the 2020-2026 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 \$172.2 million, with tax-supported debt accounting for approximately 51% of the total. Indebtedness projected from 2019-2020 through 2025-2026 is based on the adopted Capital Improvement Program. Total authorized and outstanding debt is projected at \$197.5 million FY 2019-2020 and \$206.8 million for FY 2020-2021. By the end of FY 2019-2020, tax-supported debt will constitute approximately 48% of total indebtedness and will remain well under 50% of total indebtedness throughout the length of the current Capital Improvement Program (FY 2025-2026). During that time period, new authorizations for self-liquidating debt are projected to total \$62.9 million compared to tax-supported new debt of \$61.5 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.

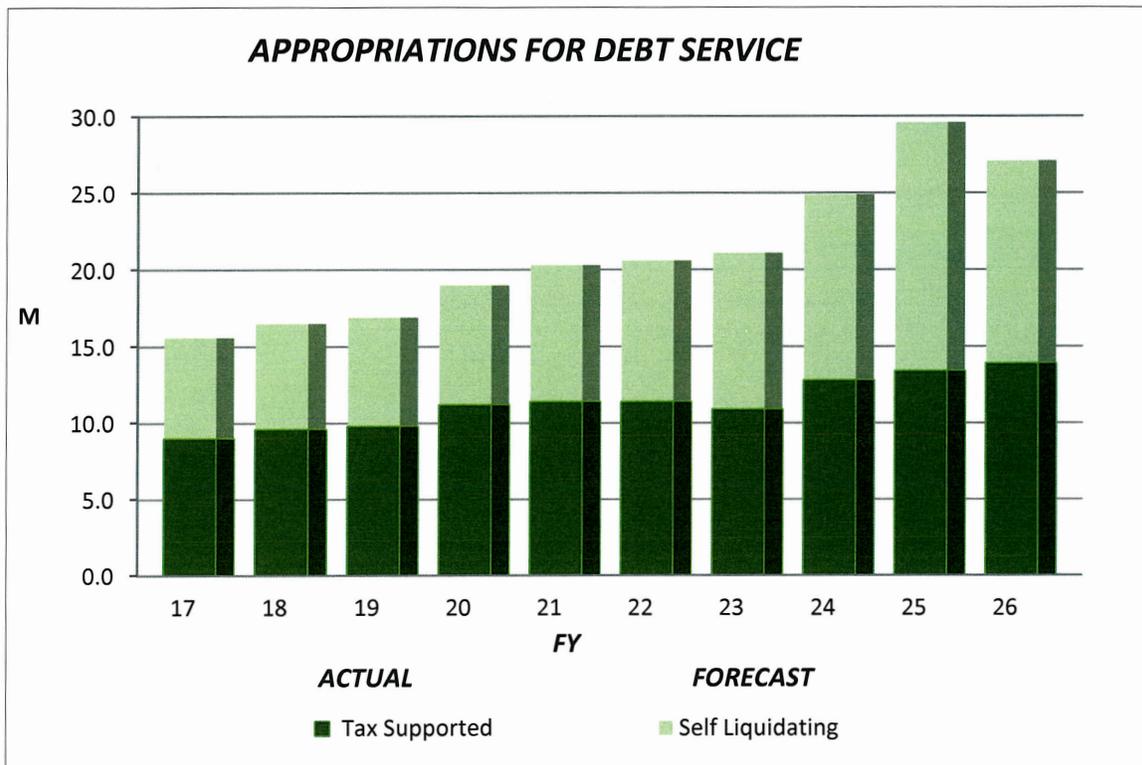
CITY INDEBTEDNESS

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 16.3% of its available debt limit and will have approximately \$575 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2020.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2020-2026 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, 2021 is projected to be \$3,559. Net debt per capita is projected to equal \$1,635.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2016-2017 through fiscal year 2020-2021 and the projected payments for fiscal years 2022-2026 based on the 2020-2026 Capital Improvement Program.



CITY INDEBTEDNESS

In fiscal year 2020-2021, debt service payments will total \$20.3 million, an increase of \$2.4 million or 7% over the current fiscal year. Of the \$20.3 million, \$4.4 million will be funded from parking revenues, \$4.1 million from water charges and \$0.3 million from the sewer rent fund. Debt service payments which will be funded from parking revenues include the Lyon Place Garage, garage elevator modernization and continuing structural work in various garages. Payments by the General Fund (\$7.5 million) will be used for miscellaneous street reconstruction, heavy duty rolling stock, renovations to fire facilities, the upgrade of electrical systems at City Hall, Kittrell, Turnure, Druss and Gillie Park improvements, as well as the refurbishing of the Library Plaza. Debt has also been sold for fluoride tank replacement at the Orchard Street and Central Avenue Pump Stations, two water storage tanks 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 \$1.1 million in FY 2020-21 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 \$5 million in debt in FY 2020-2021 for various water system improvements. In the following year, \$28.2 million of new debt will be needed for the Orchard Street Pumping Station Dissolved Air Flotation Water Treatment Plant, and other needed water projects. Payments on this debt are anticipated to begin in FY 2022-2023.

**CITY OF WHITE PLAINS
 CONSTITUTIONAL DEBT STATEMENT
 PRO FORMA PROJECTED AS OF JULY 1, 2020**

<u>Fiscal Year Ended June 30</u>	<u>Assessed Valuation</u>	<u>State Equalization Rate</u>	<u>Full Valuation</u>
2021	\$ 284,515,957	2.65%	\$ 10,736,451,208
2020	283,027,686	2.69%	10,521,475,316
2019	283,141,289	2.75%	10,296,046,873
2018	281,659,061	3.17%	8,885,143,880
2017	276,928,690	3.20%	8,654,021,563
Total Five Year Full Valuation			<u>\$ 49,093,138,840</u>
Average Five Year Full Valuation			<u>\$ 9,818,627,768</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 687,303,944</u>
Outstanding Indebtedness June 30, 2020:			
Serial Bonds			\$ 180,045,001
Less Exclusions:			
2020-21 Debt Service Appropriation (Principal Only)			\$ (13,430,001)
Water and Sewer System Debt - June 30, 2020			<u>(54,679,575)</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>\$ 111,935,425</u>
Net Debt Contracting Margin			<u>\$ 575,368,519</u>
Pro Forma Projected Percentage of Debt Contracting Power Exhausted			<u>16.3%</u>

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

	<u>Actuals</u>			<u>Projected FY 19-20</u>	<u>Adopted FY 20-21</u>
	<u>FY 16-17*</u>	<u>FY 17-18*</u>	<u>FY 18-19*</u>		
Revenues:					
Intergovernmental	\$ 158,910	\$ 155,462	\$ 151,104	\$ 145,997	\$ 139,929
Interest	656	1,567	2,927	25,000	-
Miscellaneous	9,399	30,070	11,080	5,000	-
Total Revenues	<u>168,965</u>	<u>187,099</u>	<u>165,111</u>	<u>175,997</u>	<u>139,929</u>
Expenditures:					
Debt Service:					
Principal Retirement	9,231,948	9,739,538	10,512,844	11,258,689	11,516,792
Interest & Fiscal Charges	3,833,912	4,033,851	3,837,379	4,316,290	4,331,496
Refunded Bonds & Related	195,964	-	-	-	-
Total Expenditures	<u>13,261,824</u>	<u>13,773,389</u>	<u>14,350,223</u>	<u>15,574,979</u>	<u>15,848,288</u>
Other Financing Sources:					
Transfer In:					
General Fund	10,941,558	12,193,762	12,538,793	13,855,678	13,550,554
Library Fund	530,546	584,528	704,110	701,158	707,805
Capital Fund	198,112	177,538	25,934	25,000	-
Refunding bonds issued	23,546,715	-	-	-	-
Payment to refunded bond escrow agent	(24,354,377)	-	-	-	-
Issuance premium	1,427,508	-	1,363,179	1,201,977	-
Transfer out	-	-	-	-	-
Total Other Financing Sources	<u>12,290,062</u>	<u>12,955,828</u>	<u>14,632,016</u>	<u>15,783,813</u>	<u>14,258,359</u>
Net Changes in Fund Balance	<u>(802,797)</u>	<u>(630,462)</u>	<u>446,904</u>	<u>384,831</u>	<u>(1,450,000)</u>
Fund Balance at Beginning of Year	<u>3,952,059</u>	<u>3,149,262</u>	<u>2,518,800</u>	<u>2,965,704</u>	<u>3,350,535</u>
Fund Balance at End of Year	<u>\$ 3,149,262</u>	<u>\$ 2,518,800</u>	<u>\$ 2,965,704</u>	<u>\$ 3,350,535</u>	<u>\$ 1,900,535</u>

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

CITY OF WHITE PLAINS
SUMMARY OF AUTHORIZED AND OUTSTANDING DEBT

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	ENERGY PERFORM. GRANT	TOTAL OUTSTANDING	PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT EXHAUSTED	AUTHORIZED AND UNISSUED	
						BUT UNISSUED	AUTHORIZED AND UNISSUED
2006-2007	\$ 71,551,500	\$ 2,049,375	\$ -	\$ 73,600,875	10.57%	\$ 24,950,000	\$ 98,550,875
2007-2008	88,561,000	2,273,750	-	90,834,750	12.37%	8,517,800	99,352,550
2008-2009	82,815,000	9,530,200	-	92,345,200	15.61%	9,849,225	102,194,425
2009-2010	87,656,825	8,400,000	-	96,056,825	15.52%	10,024,675	106,081,500
2010-2011	82,188,000	18,099,650	-	100,287,650	16.81%	15,420,125	115,707,775
2011-2012	106,606,555	-	-	106,606,555	21.25%	36,195,125	142,801,680
2012-2013	110,542,555	-	-	110,542,555	22.20%	37,468,075	148,010,630
2013-2014	136,675,800	-	-	136,675,800	25.57%	12,702,350	149,378,150
2014-2015	154,452,742	-	-	154,452,742	31.01%	17,665,250	172,117,992
2015-2016	156,406,200	-	-	156,406,200	31.61%	19,022,650	175,428,850
2016-2017	160,170,901	-	-	160,170,901	30.88%	11,999,400	172,170,301
2017-2018	148,693,901	-	3,217,627	151,911,528	31.40%	29,454,650	181,366,178
2018-2019	158,955,351	-	2,934,160	161,889,511	35.49%	43,093,750	204,983,261
2019-2020							
July	158,955,351	-	2,910,184	161,865,535	33.73%	46,827,450	208,692,985
August	158,955,351	-	2,886,154	161,841,505	33.84%	47,504,150	209,345,655
September	156,795,001	-	2,862,068	159,657,069	33.72%	48,928,150	208,585,219
October	156,795,001	-	2,837,928	159,632,929	33.77%	49,266,150	208,899,079
November	190,985,001	-	2,813,787	193,798,788	33.58%	13,953,000	207,751,788
December	190,985,001	-	2,789,591	193,774,592	33.58%	13,953,000	207,727,592
January	190,285,001	-	2,765,339	193,050,340	33.46%	13,109,500	206,159,840
February	186,825,001	-	2,741,032	189,566,033	32.96%	13,513,500	203,079,533
March	185,370,001	-	2,716,669	188,086,670	32.72%	13,513,500	201,600,170
April	184,410,001	-	2,692,250	187,102,251	32.44%	13,589,500	200,691,751
May	181,570,001	-	2,667,776	184,237,777	32.16%	14,729,300	198,967,077
June	180,045,001	-	2,643,245	182,688,246	31.91%	14,729,300	197,417,546

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE
AND BUDGET PROJECTION FOR FISCAL YEAR 2020-2021**

	Actual 2018-19	Estimates 2019-20	Budget Projections 2020-2021		Less Funds Available	Amount Needed
			Principal	Interest		
PROPRIETARY FUNDS						
Water Fund:						
Serial Bonds	\$ 2,410,610	\$ 3,216,482	\$ 2,041,104	\$ 2,097,385	\$ 4,138,489	\$ -
Bond Anticipation Notes	-	-	-	-	-	-
Total Water Fund	<u>2,410,610</u>	<u>3,216,482</u>	<u>2,041,104</u>	<u>2,097,385</u>	<u>4,138,489</u>	<u>(1)</u>
Sewer Fund:						
Serial Bonds	201,770	251,571	171,581	132,549	304,130	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Sewer Fund	<u>201,770</u>	<u>251,571</u>	<u>171,581</u>	<u>132,549</u>	<u>304,130</u>	<u>(2)</u>
GENERAL LONG TERM/SHORT TERM DEBT						
General Projects:						
EFC Fees	20,712	19,462	-	-	18,200	18,200
Serial Bonds	13,257,006	13,296,192	10,671,792	4,082,094	14,753,886	(3)
Energy Performance Contract	368,396	412,170	299,476	68,921	368,397	(4)
	13,646,114	13,727,824	10,971,268	4,151,015	15,140,483	1,589,929
Total General Fund	<u>13,646,114</u>	<u>13,727,824</u>	<u>10,971,268</u>	<u>4,151,015</u>	<u>15,140,483</u>	<u>1,589,929</u>
Library Fund:						
Serial Bonds	704,108	701,158	545,524	162,281	707,805	707,805
Bond Anticipation Notes	-	-	-	-	-	-
Total Library Fund	<u>704,108</u>	<u>701,158</u>	<u>545,524</u>	<u>162,281</u>	<u>707,805</u>	<u>707,805</u>
Total Debt Service	<u>\$ 16,962,602</u>	<u>\$ 17,897,035</u>	<u>\$ 13,729,477</u>	<u>\$ 6,543,230</u>	<u>\$ 20,290,907</u>	<u>\$ 6,032,548</u>
Recapitulation:						
EFC Administrative Fee	\$ 20,712	\$ 19,462	\$ -	\$ -	\$ 18,200	\$ 18,200
Serial Bonds	16,573,494	17,465,403	13,430,001	6,474,309	19,904,310	13,871,762
Energy Performance Contract	368,396	412,170	299,476	68,921	368,397	368,397
Bond Anticipation Notes	-	-	-	-	-	-
	<u>\$ 16,962,602</u>	<u>\$ 17,897,035</u>	<u>\$ 13,729,477</u>	<u>\$ 6,543,230</u>	<u>\$ 20,290,907</u>	<u>\$ 6,032,548</u>

(1) \$4,138,489 Water Fees
(2) \$304,130 Sewer Rent Fees
(3) Includes \$547,061 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve
(4) \$1.45 million from Appropriation of Debt Service Fund Balance; \$139,929 EFC Subsidy

PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2020 & 2021

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding 6/30/2020</u>	<u>Fiscal Year 2020-2021</u>		<u>Balance Outstanding 6/30/2021</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
Public Improvements	2010	\$ 6,261,050	1.50-4.00	2030	\$ 3,228,014	\$ 268,088	\$ 124,265	\$ 2,959,926
Public Improvements	2011	9,586,375	2.00-3.125	2027	5,052,619	664,952	132,215	4,387,667
Public Improvements (Certs & URA)	2011	6,945,000	2.00-3.125	2027	3,660,448	481,734	95,786	3,178,714
Public Improvements - R 2004 & 2005	2012	2,601,682	2.00-5.00	2025	1,069,937	196,802	53,497	873,135
Public Improvements (Cert & Capital)	2012	5,844,805	2.00-3.00	2027	3,172,320	419,580	87,196	2,752,740
Public Improvements - EFC	2013	10,775,259	0.26-4.61	2033	7,280,000	510,000	279,858	6,770,000
Public Improvements	2013	7,195,350	2.25-3.00	2028	4,411,625	505,537	119,301	3,906,088
Public Improvements	2014	3,269,991	2.00-3.25	2029	2,253,234	220,020	62,093	2,033,214
Public Improvements	2015	8,703,200	5.00-3.00	2035	7,217,429	390,358	184,815	6,827,071
Public Improvements	2016	8,920,250	2.00-5.00	2036	7,768,222	401,617	257,678	7,366,605
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2021	3,111,393	616,433	115,644	2,494,960
Public Improvements	2017	7,719,250	3.00	2032	6,756,189	492,473	202,686	6,263,716
Public Improvements - R 2007(2002 A & B)-Ser	2017	7,965,000	2.00-3.00	2022	3,290,000	1,625,000	98,700	1,665,000
Public Improvements - R 2008 A - Series B	2017	1,776,715	3.00-4.00	2028	1,415,820	178,464	56,633	1,237,356
Public Improvements	2018	12,473,350	3.00-5.00	2039	11,977,476	501,279	467,719	11,476,197
Public Improvements	2019	10,116,749	2.25-5.00	2040	10,116,749	-	536,308	10,116,749
		<u>115,912,226</u>			<u>81,781,475</u>	<u>7,472,337</u>	<u>2,874,394</u>	<u>74,309,138</u>
Library Fund:								
Public Improvements	2010	37,500	1.50-4.00	2030	21,965	1,824	846	20,141
Public Improvements	2011	806,625	2.00-3.125	2027	425,142	55,950	11,125	369,192
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	1,041,864	203,920	52,093	837,944
Public Improvements	2012	906,000	2.00-3.00	2027	491,740	65,039	13,516	426,701
Public Improvements	2013	162,000	2.25-3.00	2028	99,326	11,382	2,686	87,944
Public Improvements	2014	1,263,000	2.00-3.25	2029	870,288	84,981	23,983	785,307
Public Improvements	2017	1,919,000	3.00	2032	1,679,583	122,428	50,387	1,557,155
Public Improvements	2019	144,207	2.25-5.00	2040	144,207	-	7,645	144,207
		<u>7,454,740</u>			<u>4,774,115</u>	<u>545,524</u>	<u>162,281</u>	<u>4,228,591</u>
	S/T	123,366,966			86,555,590	8,017,861	3,036,675	78,537,729

(continued)

PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2020 & 2021 (cont.)

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding 6/30/2020	Fiscal Year 2020-2021		Balance Outstanding 6/30/2021
						Principal Payments	Interest Payments	
Parking Projects:								
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	130,000	10,000	8,700	120,000
Public Improvements	2010	1,326,000	1.50-4.00	2030	776,683	64,505	29,900	712,178
Public Improvements	2011	1,417,000	2.00-3.125	2027	746,849	98,289	19,543	648,560
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	2,418,179	276,606	105,778	2,141,573
Public Improvements	2012	2,954,250	2.00-3.00	2027	1,603,445	212,076	44,074	1,391,369
Public Improvements	2013	2,383,150	2.25-3.00	2028	1,461,161	167,437	39,514	1,293,724
Public Improvements	2014	17,548,350	2.00-3.25	2029	12,091,944	1,180,734	333,220	10,911,210
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,423,881	77,011	36,461	1,346,870
Public Improvements	2016	303,000	5.00-3.00	2036	263,868	13,642	8,753	250,226
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2021	539,122	92,111	19,803	447,011
Public Improvements	2017	3,363,300	3.00	2032	2,943,690	214,572	88,311	2,729,118
Public Improvements - R 2008 B Series A	2017	13,805,000	2.00-3.00	2033	12,145,000	760,000	364,350	11,385,000
Public Improvements	2018	808,000	3.00-5.00	2039	775,878	32,472	30,298	743,406
Public Improvements	2019	1,490,136	2.25-5.00	2040	1,490,136	-	78,995	1,490,136
		52,560,798			38,809,836	3,199,455	1,207,700	35,610,381
Water Fund:								
Public Improvements - R (2003)	2010	3,062,500	1.50-4.00	2030	1,793,811	148,978	69,054	1,644,833
Public Improvements	2012	2,013,447	2.00-5.00	2025	910,020	187,672	45,501	722,348
Public Improvements	2012	2,043,000	2.00-3.00	2027	1,108,854	146,661	30,479	962,193
Public Improvements	2013	151,500	2.25-3.00	2028	92,888	10,644	2,512	82,244
Public Improvements	2014	252,500	2.00-3.25	2029	173,990	16,989	4,795	157,001
Public Improvements	2015	15,554,000	2.00-3.00	2035	12,898,690	697,631	330,293	12,201,059
Public Improvements	2016	2,800,750	5.00-3.00	2036	2,439,041	126,099	80,905	2,312,942
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	1,323,043	255,630	49,072	1,067,418
Public Improvements	2017	992,350	3.00	2032	868,548	63,309	26,056	805,234
Public Improvements - R 2008 A Series B	2017	463,285	3.00-4.00	2028	369,180	46,536	14,767	322,644
Public Improvements	2018	8,484,000	3.00-5.00	2039	8,146,722	340,955	318,128	7,805,767
Public Improvements	2019	21,237,185	2.25-5.00	2040	21,237,185	-	1,125,823	21,237,185
		59,629,247			51,361,972	2,041,104	2,097,385	49,320,868
Sewer Fund:								
Public Improvements - R 2003	2010	135,775	1.50-4.00	2030	79,527	6,605	3,062	72,922
Public Improvements	2011	275,000	2.00-3.125	2027	144,942	19,075	3,793	125,867
Public Improvements	2012	301,500	2.00-3.00	2027	163,642	21,644	4,498	141,998
Public Improvements	2014	479,700	2.00-3.25	2029	330,544	32,276	9,109	298,268
Public Improvements	2016	303,000	5.00-3.00	2036	263,869	13,642	8,753	250,227
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	206,437	25,826	7,432	180,611
Public Improvements	2017	505,000	3.00	2032	441,995	32,218	13,260	409,777
Public Improvements	2018	505,000	2.63-3.81	2034	484,924	20,295	18,936	464,629
Public Improvements	2019	1,201,723	2.25-5.00	2045	1,201,723	-	63,706	1,201,723
		4,026,619			3,317,603	171,581	132,549	3,146,022
s/t Serial Bonds:		\$ 239,583,630			\$ 180,045,001	\$ 13,430,001	\$ 6,474,309	\$ 166,615,000

PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2020 & 2021

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/20	Projected Interest Rate	Fiscal Year 2020-2021		Balance Outstanding 6/30/21
						Principal Payments	Interest Payments	
General Projects:								
Transit District Pedestrian & Bicycle Improvements	\$ 1,530,000	\$ 1,530,000 (2)		\$ 1,530,000 (2)				\$ 1,530,000 (2)
Miscellaneous Storm Water Drains FY 19	303,000	303,000 (1)		303,000 (1)				303,000 (1)
Renovations to Fire Facilities FY 19	202,000	202,000 (1)		202,000 (1)				202,000 (1)
Interview Room Video Surveillance	76,000	76,000 (1)		76,000 (1)				76,000 (1)
PS Electronic Device Replacement FY 20	101,000	101,000 (1)		101,000 (1)				101,000 (1)
Renovations to Municipal Facilities FY 20	151,500	151,500 (1)		151,500 (1)				151,500 (1)
RS Acquisition: Electric Garbage Truck	338,000	338,000 (1)		338,000 (1)				338,000 (1)
Miscellaneous Storm Water Drains FY 20	505,000	505,000 (1)		505,000 (1)				505,000 (1)
Local Controller Upgrades	71,000	71,000 (1)		71,000 (1)				71,000 (1)
Security Camera Integration/Expansion	90,000	90,000 (1)		90,000 (1)				90,000 (1)
Renovations to Fire Facilities FY 20	101,000	101,000 (1)		101,000 (1)				101,000 (1)
Community Building Rehabilitation	76,000	76,000 (1)		76,000 (1)				76,000 (1)
Longview Avenue Improvements	606,000	606,000 (1)		606,000 (1)				606,000 (1)
Gillie Park Improvements	404,000	404,000		404,000				404,000
Roof Replacement-Starbucks Building	76,000	76,000		76,000				76,000
Cemetery Road Bridge Replacement	201,000	201,000 (4)		201,000 (4)				201,000 (4)
LED Lighting Improvements	533,800	533,800		533,800				533,800
FY 19-20 Capital Improvement Program				1,035,250				1,035,250
FY 20-21 Capital Improvement Program								9,577,466
S/T General Improvements	5,365,300	5,365,300	-	6,400,550				15,978,016
Library:								
Library Interior Improvements	500,000	500,000 (3)		500,000 (3)				500,000 (3)
S/T Library Improvements	500,000	500,000	-	500,000				500,000
Parking:								
Municipal Parking Lot Rehabilitation FY 17	404,000	404,000 (1)		404,000 (1)				404,000 (1)
Municipal Parking Structure Rehabilitation FY 19	404,000	404,000 (1)		404,000 (1)				404,000 (1)
Lex-Grove Garages - East & West FY 19	505,000	505,000 (1)		505,000 (1)				505,000 (1)
Off Street Multi-space Meter Replacement FY 19-20	353,500	353,500 (1)		353,500 (1)				353,500 (1)
Surface Lots Meter Replacement FY 19-20	76,000	76,000 (1)		76,000 (1)				76,000 (1)
Municipal Parking Structure Rehabilitation FY 20	505,000	505,000		505,000				505,000
FY 19-20 Capital Improvement Program				303,000				303,000
FY 20-21 Capital Improvement Program								1,040,300
S/T Parking Improvements	2,247,500	2,247,500	-	2,550,500				3,590,800

(1) Projected 2020-21 Bond sale \$8,302,000 (tax supported \$2,620,500)

(2) \$1,211,320 NYS Grant, the remaining \$317,680 serial bonds

(3) \$140,591 NYS Education Department, \$169,009 contributions, the remaining \$190,400 serial bonds

(4) \$201,000: \$100,000 Contributions; \$102,000 serial bonds

**PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2020 & 2021 (cont.)**

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/20	Projected Interest Rate	Fiscal Year 2020-2021		Balance Outstanding 6/30/21
						Principal Payments	Interest Payments	
Water Fund:								
Replace/Reconstruct Various Water Lines FY 18	2,777,500	2,777,500		2,777,500				2,777,500
Transmission Main Replacement at Pressure Basin	3,030,000	3,030,000 (1)		3,030,000 (1)				3,030,000 (1)
FY 19-20 Capital Improvement Program				6,312,500				6,312,500
FY 20-21 Capital Improvement Program								3,434,000
S/T Water Fund	5,807,500	5,807,500	-	12,120,000		-	-	15,554,000
Sewer Fund:								
Miscellaneous Sanitary Sewer Reconstruction	909,000	909,000 (1)		909,000 (1)				909,000 (1)
FY 20-21 Capital Improvement Program								1,363,600
S/T Sewer Fund	909,000	909,000	-	909,000		-	-	2,272,600
s/t Debt Payable	14,829,300	14,829,300	-	22,480,050		-	-	37,895,416
Performance Contract:								
Energy Performance-NYPA Street Lighting	3,217,627	-	-	2,601,260	2.50%	299,476	68,921	2,301,784
s/t Other Debt Payable	\$ 18,046,927	\$ 14,829,300	\$ -	25,081,310		299,476	68,921	40,197,200
Total Outstanding/Authorized Debt 6/30/20				\$ 197,475,561				
Total Outstanding/Authorized Debt 6/30/21						\$ 206,812,200		

(1) Projected 2020-21 Bond sale \$8,302,000 (Self-liquidating \$5,681,500)

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SUPPLEMENTAL INFORMATION

**CITY OF WHITE PLAINS, NEW YORK
DEMOGRAPHIC AND STATISTICAL FACTS
JUNE 30, 2019**

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

Of the City's population, five years and older: 58.8% speak English, and 41.2% speak a language other than English. Some speak more than one language.

Education levels are: a high school graduate, 37.0%; a bachelor's degree or higher, 50.7%; all other (a high school equivalency diploma or less and some college or an associate's degree) 12.3%.

DEMOGRAPHIC STATISTICS

Fiscal Year	Population ⁽¹⁾	Median Age ⁽¹⁾	Per Capita Income ⁽¹⁾	Median Family Income ⁽¹⁾	Median Household Income ⁽¹⁾	Public School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
2018-19	58,111	N/A	\$51,416	N/A	\$84,415	7,165	3.5%
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%

Sources: (1) U.S. Census Bureau, 2014-2018 Quick Facts 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
PRO FORMA PROJECTED AS OF JULY 1, 2020**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage</u>
	2020	\$ 10,521,475,316		
	2019	10,296,046,873		
	2018	8,885,143,880		
	2017	8,654,021,563		
	2016	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>\$ 657.29</u>	<u>100.00%</u>
FY 2020-21 Tax Levy (1)		\$ 63,879,523	\$ 224.52	34.16%
Allowable Exclusions (2)		(11,529,466)	(40.52)	-6.17%
Tax Levy Subject to Limit		<u>\$ 52,350,057</u>	<u>\$ 184.00</u>	<u>27.99%</u>
Constitutional Tax Margin		<u>\$ 134,659,119</u>	<u>\$ 473.29</u>	<u>72.01%</u>

(1) Based upon Assessed Valuation of \$284,515,957 as certified by the Assessor on March 1, 2020 and adopted Tax Rate of \$224.52 per \$1,000 of assessed value.

(2) Based upon projected 2020-21 debt payments less projected debt service fund balance at June 30, 2021.

Constitutional Tax Limit - Last Ten Fiscal Years:

<u>Year</u>	<u>Constitutional Tax Limit</u>	<u>Tax Levy</u>	<u>Total Exclusions</u>	<u>Tax Levy Subject To Tax Limit</u>	<u>Constitutional Tax Margin</u>	<u>Percent Exhausted</u>
2019-20	\$ 187,009,176	\$ 63,247,897	\$ 17,571,075	\$ 45,676,822	\$ 141,332,354	24.42%
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%

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

Year	City of White Plains	White Plains School District	Westchester County			Total	Total Tax Rate
			County	Sewer Districts	Refuse Disposal District		
2020-21	\$ 224.52	\$ 683.17 ⁽³⁾	\$ 122.08	\$ 16.51 ⁽¹⁾ 21.60 ⁽²⁾	\$ 9.59	\$148.18 153.27	\$1,055.87 1,060.96
2019-20	217.07	672.66	118.14	17.11 ⁽¹⁾ 20.64 ⁽²⁾	9.83	145.08 148.61	1,034.81 1,038.34
2018-19	211.36	644.66	103.32	14.37 ⁽¹⁾ 18.03 ⁽²⁾	8.92	126.61 130.27	982.63 986.29
2017-18	205.37	625.46	102.96	14.68 ⁽¹⁾ 18.25 ⁽²⁾	9.26	126.90 130.47	957.73 961.30
2016-17	200.95	615.61	103.89	14.77 ⁽¹⁾ 16.63 ⁽²⁾	9.27	127.93 129.79	944.49 946.35
2015-16	200.74	613.74	103.73	14.80 ⁽¹⁾ 15.92 ⁽²⁾	9.53	128.06 129.18	942.54 943.66
2014-15	196.14	600.22	100.99	14.80 ⁽¹⁾ 15.53 ⁽²⁾	9.14	124.93 125.66	921.29 922.02
2013-14	191.74	583.21	99.24	15.79 ⁽¹⁾ 16.33 ⁽²⁾	9.43	124.46 125.00	899.41 899.95
2012-13	184.47	565.50	106.28	16.43 ⁽¹⁾ 18.28 ⁽²⁾	10.02	132.73 134.58	882.70 884.55
2011-12	176.11	548.89	110.59	17.17 ⁽¹⁾ 18.82 ⁽²⁾	10.51	138.27 139.92	863.27 864.92
2010-11	167.82	534.63	112.97	17.13 ⁽¹⁾ 18.94 ⁽²⁾	10.50	140.60 142.41	843.05 844.86
2009-10	157.06	515.15	110.88	15.95 ⁽¹⁾ 18.44 ⁽²⁾	10.17	137.00 139.49	809.21 811.70
2008-09	147.47	503.01	102.80	14.51 ⁽¹⁾ 17.53 ⁽²⁾	9.82	127.13 130.15	777.61 780.63
2007-08	141.93	474.62	93.22	12.96 ⁽¹⁾ 15.75 ⁽²⁾	10.15	116.33 119.12	732.88 735.67
2006-07	132.64	443.77	88.89	10.32 ⁽¹⁾ 13.29 ⁽²⁾	10.24	109.45 112.42	685.86 688.83

(1) Bronx Valley District
(2) Mamaroneck District
(3) Proposed

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

Fiscal Year	Property Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ⁽²⁾	Total Collections to Date	
		Amount Collected	Percent of Levy		Amount Collected	Percent of Levy
2018-19	\$ 59,844,743	\$ 59,521,700	99.46%	\$ -	\$ 59,521,700	99.46%
2017-18	57,844,321	57,594,024	99.57%	164,929	57,758,953	99.85%
2016-17	55,648,820	55,336,066	99.44%	273,699	55,609,765	99.93%
2015-16	55,616,023	55,317,834	99.46%	247,351	55,565,185	99.91%
2014-15	54,326,680	54,060,085	99.51%	246,562	54,306,647	99.96%
2013-14	53,253,982	52,945,567	99.42%	300,750	53,246,317	99.99%
2012-13	50,834,785	50,539,754	99.42%	287,601	50,827,355	99.99%
2011-12	48,985,900	48,560,717	99.13%	419,351	48,980,068	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%

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2018 - June 30, 2019.

(2) Collections in subsequent years are through June 30, 2019.

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

Month	2014-2015		2015-2016		2016-2017		2017-2018		2018-19		2019-20	
	Variance Over / Under	13-14	Variance Over / Under	14-15	Variance Over / Under	15-16	Variance Over / Under	16-17	Variance Over / Under	17-18	Variance Over / Under	18-19
July	\$ 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%	\$ 3,495,587	-6.7%
August	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%	3,528,241	0.8%
September	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%	4,803,682	28.3%
	11,255,373	-1.1%	11,141,586	-1.0%	11,524,574	3.4%	11,067,526	-4.0%	10,992,483	-0.7%	11,827,510	7.6%
October	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%	3,608,318	-0.9%
November	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%	3,578,341	-0.6%
December	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%	5,247,193	28.7%
	11,845,457	1.2%	11,447,029	-3.4%	11,481,860	0.3%	11,879,957	3.5%	11,316,718	-4.7%	12,433,852	9.9%
January	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%	4,575,641	11.8%
February	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%	3,718,564	11.6%
March	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%	3,312,253	-19.9%
	11,601,161	-1.3%	11,404,975	-1.7%	11,004,993	-3.5%	11,236,200	2.1%	11,559,126	2.9%	11,606,458	0.4%
April	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%	2,665,412	-20.1%
May	3,698,478	6.4%	3,315,192	-10.4%	3,327,847	0.4%	3,316,835	-0.3%	3,358,753	1.3%		
June	3,831,237	-21.0%	3,996,972	4.3%	3,871,026	-3.2%	4,187,795	8.2%	4,542,618	8.5%		
	11,173,339	-5.6%	10,818,797	-3.2%	10,367,883	-4.2%	10,885,332	5.0%	11,235,654	3.2%		
Total - Unrestricted	\$ 45,875,330	-1.7%	\$ 44,812,387	-2.3%	\$ 44,379,310	-1.0%	\$ 45,069,015	1.6%	\$ 45,103,981	0.1%	\$ 38,533,232	

TEN MONTHS YEAR TO DATE:

Restricted-Tax Stabilization	\$ 5,097,259	\$ 4,979,155	\$ 4,931,035	\$ 5,007,666	\$ 5,011,553	\$ 37,202,610	\$ 38,533,232	3.6%
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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



Advisory Boards & Commissions



Other Operating Agencies

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

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

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

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

DEPARTMENT	2016-17 ADOPTED BUDGET	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
GENERAL FUND:					
Council and Boards:					
Common Council	6	6	6	6	6
Zoning Board of Appeals	1	1	0	0	0
S/T	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>6</u>
General Government:					
Office of the Mayor	6	6	6	6	6
City Clerk Office	6	6	6	6	6
Law Department	10	10	10	10	10
Assessor Office	5	5	5	5	5
Finance Department	16	17	17	17	17
Information Technology	7	7	7	7	7
Budget Department	4	4	4	4	4
Purchase Department	5	5	4	5	5
Planning Department	7	7	7	7	7
Building Department	21	21	23	23	23
Personnel Department	4	4	4	5	5
S/T	<u>91</u>	<u>92</u>	<u>93</u>	<u>95</u>	<u>95</u>
Public Works:					
Bureau of Administration	10	10	10	10	10
Bureau of Engineering	17	17	17	17	17
Bureau of Building Maintenance	19	19	19	19	19
Bureau of Garage and Shop	21	20	20	20	20
Bureau of Storm Water	2	2	2	2	2
Bureau of Highways	70	70	70	70	70
Bureau of Sanitation	63	62	62	60	60
S/T	<u>202</u>	<u>200</u>	<u>200</u>	<u>198</u>	<u>198</u>
Public Safety:					
Public Safety Administration	5	5	5	5	5
Fire Department	151	151	151	151	154
Police Department	228	228	228	228	233
S/T	<u>384</u>	<u>384</u>	<u>384</u>	<u>384</u>	<u>392</u>
Community Services:					
Recreation & Parks	15	14	14	14	14
Youth Bureau	13	13	13	13	13
S/T	<u>28</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>
Parking Department:					
Administration	9	8	8	7	7
Lots/Garages	46	46	46	46	46
Enforcement/Violations	39	38	38	38	38
Traffic Maintenance	6	6	6	6	6
S/T	<u>100</u>	<u>98</u>	<u>98</u>	<u>97</u>	<u>97</u>
TOTAL GENERAL FUND	<u>812</u>	<u>807</u>	<u>808</u>	<u>807</u>	<u>815</u>
Library Fund	<u>37</u>	<u>36</u>	<u>36</u>	<u>35</u>	<u>35</u>
Self Insurance Fund	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Sewer Rent Fund	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Water Fund	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>
TOTAL AUTHORIZED PERSONNEL	<u>887</u>	<u>880</u>	<u>881</u>	<u>879</u>	<u>887</u>

**CITY OF WHITE PLAINS
SUMMARY ANALYSIS OF STAFFING
FISCAL YEAR 2020-2021
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

TOTAL STAFFING

	AUTH.	FILL	VAC.	% VAC.
Adopted Budget	887	849	38	4.3%
12/31/19	879	830	49	5.6%
06/30/19	881	797	84	9.5%
06/30/18	881	803	78	8.9%
06/30/17	887	811	76	8.6%
06/30/16	887	827	60	6.8%

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	815	782	35	32	7	7	29	28	1	0
12/31/19	807	764	35	31	7	7	29	28	1	0
06/30/19	808	732	36	30	7	7	29	28	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

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	180	19	234	221	13	392	390	2	62	58	4
12/31/19	199	175	24	234	216	18	384	382	2	62	57	5
06/30/19	198	172	26	236	215	21	384	357	27	63	53	10
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

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

Fiscal Year	Total Salaries & Wages	FY Change	Full-time Salaries & Wages	% of Total	Other than Full-time Salaries & Wages			% of Total	
					Overtime	Part-time	Other ⁽¹⁾		
2020-21 (Adopted)	80,829,547	4.0%	\$ 72,917,457	90.2%	\$ 5,241,631	\$ 2,515,910	\$ 154,549	\$ 7,912,090	9.8%
2019-20 (12/31/19)	77,691,384	4.4%	69,524,810	89.5%	5,556,884	2,382,353	227,337	8,166,574	10.5%
2018-19	74,441,233	-0.8%	67,342,495	90.5%	4,610,555	2,266,122	222,061	7,098,738	9.5%
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%

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

SUMMARY OF NEGOTIATED WAGE SETTLEMENTS

F/Y	CSEA	Police	Fire	Teamsters
2020-21	3.00%	3.00%	3.00%	3.00%
2019-20	3.00%	3.00%	3.00%	3.00%
2018-19	1.25%	1.25%	0.25%	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%

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

<u>Pension Year Ending</u>	<u>No. of Employees</u>	<u>Salary Base (1)</u>	<u>Gross Contribution</u>	<u>Composite Percentage Rates</u>
<u>EMPLOYEES:</u>				
3/31/20	580	\$ 38,912,291	\$ 5,673,510	14.58 %
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
 <u>POLICE & FIRE:</u>				
3/31/20	335	\$ 39,126,458	\$ 8,684,529	22.20 %
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

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

CITY OF WHITE PLAINS
FRINGE BENEFIT RATES

<u>Health Insurance*</u>	Monthly Premiums			
	<u>Individual</u>	<u>% Increase</u>	<u>Family</u>	<u>% Increase</u>
January 1, 2021 (estimate)	\$ 1,093.73	6.0%	\$ 2,530.83	6.0%
January 1, 2020	1,031.82	-1.1%	2,387.58	-1.0%
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%

* New York State Plan (Non-Medicare)

<u>Social Security</u>	<u>Rate</u>	<u>Maximum Salary Subject to Withholding</u>
2021 (estimate)	6.20%	\$140,100
	1.45%	No Limit
2020	6.20%	\$137,700
	1.45%	No Limit
2019	6.20%	\$132,900
	1.45%	No Limit
2018	6.20%	\$128,700
	1.45%	No Limit
2017	6.20%	\$127,200
	1.45%	No Limit
2016	6.20%	\$118,500
	1.45%	No Limit
2015	6.20%	\$118,500
	1.45%	No Limit
2014	6.20%	\$117,000
	1.45%	No Limit
2013	6.20%	\$113,700
	1.45%	No Limit
2012	6.20%	\$110,100
	1.45%	No Limit

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

CATEGORY	SALARY as of 7/01/20
Elected Officials	
Mayor	\$ 159,000
Common Council Member (President's Stipend)	38,971
Common Council Member	36,471
<hr/>	
Appointed Officials	
Assessor	\$ 147,416
Budget Director	164,000
Deputy Budget Director	0
Commissioner of Building	164,144
Deputy Commissioner of Building	147,186
City Clerk	117,201
Deputy City Clerk	95,000
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	59,120
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**

CATEGORY/ BARGAINING UNIT	GRADE	MINIMUM	MAXIMUM	
Managerial/ Confidential and MC7A	6	\$ 46,940	\$ 61,040	
	7	49,159	63,927	
	8	51,811	77,282	
	9	55,439	82,634	
	10	59,320	88,912	
	11	63,471	94,662	
	12	67,913	102,378	
	13	72,669	110,200	
	14	77,755	117,690	
	15	83,197	125,223	
	16	89,021	132,958	
	17	95,253	144,702	
	18	103,826	156,341	
	19	113,170	168,414	
	20	132,606	181,645	
		Fire Chief	192,328	
		Police Chief	192,328	
		Asst. Police Chief	176,067	
	CSEA, CS7A and CS8A	1	\$ 37,284	\$ 55,071
		2	38,816	57,320
3		41,419	60,174	
4		42,513	62,961	
5		44,457	65,965	
6		45,633	68,342	
7		47,783	71,913	
7A		48,821	73,053	
8		50,367	75,924	
8Q		45,633	77,937	
9		53,409	81,177	
10		57,671	87,355	
11		61,420	93,002	
12		65,966	100,594	
13		70,542	108,271	
14		75,223	115,634	
15		79,954	123,031	
16		84,599	130,639	
17		92,689	142,172	
18		101,177	153,615	
19	109,457	165,481		
20	117,599	178,485		
	School Crossing Guard	14,560	14,992	
PBA and PBA1	Police Officer	\$ 53,708	\$ 105,175	
	Sergeant	119,944	125,092	
	Lieutenant	137,936	143,803	
	Captain	158,626	165,321	
PFFA and FIRA	Fire Fighter	\$ 53,178	\$ 103,909	
	Lieutenant	118,495	123,585	
PFFA Deputies	Deputy Chief	\$ 156,708	\$ 163,326	
Teamsters and TEA1	Sanitation Worker	\$ 42,966	\$ 72,752	
	Sanitation Driver	71,296	78,233	
	Sanitation Leader	79,177	87,713	

**CABLE TV FUND
COMBINING ADOPTED BUDGET
JULY 1, 2020 - JUNE 30, 2021**

OPERATING BUDGETS

	TV34 PUBLIC ACCESS	TV35 GOVERNMENT ACCESS	Subtotal	TCAP CAPITAL	TOTAL CABLE TV FUND
REVENUES:					
Licenses:					
PEG Grant	\$ -	\$ -	\$ -	\$ 217,000	\$ 217,000
Franchise Fee	281,500	169,000	450,500	-	450,500
Miscellaneous-					
CTV Productions	-	-	-	-	-
Interest Income	-	-	-	-	-
Appropriated Fund Balance	64,362	-	64,362	-	64,362
TOTAL	\$ 345,862	\$ 169,000	\$ 514,862	\$ 217,000	\$ 731,862
EXPENDITURES:					
Salaries & Wages	\$ 180,738	\$ 133,732	\$ 314,470	\$ -	\$ 314,470
Employee Benefits	92,889	57,913	150,802	-	150,802
Materials & Supplies	4,325	750	5,075	-	5,075
Direct Costs	24,299	8,400	32,699	-	32,699
Equipment-Studio	-	-	-	32,500	32,500
Equipment-Other	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	-
Reserve for Financing	11,816	-	11,816	184,500	196,316
TOTAL	\$ 314,067	\$ 200,795	\$ 514,862	\$ 217,000	\$ 731,862

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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 2020
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2021.**

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 2020 and terminating at midnight on the thirtieth day of June 2021, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

COUNCIL AND BOARDS

Code 1100 - COMMON COUNCIL			
1.000 - Salaries and Wages	\$	221,326	
2.000 - Employee Benefits		99,855	
3.000 - Materials and Supplies		7,150	
4.000 - Direct Costs		55,500	
5.000 - Equipment		500	
9.990 - Reserve for Financing		<u>1,089,653</u>	\$ 1,473,984
Code 1200 - CITY COURT			
2.000 - Employee Benefits		2,500	
3.000 - Materials and Supplies		16,125	
4.000 - Direct Costs		<u>7,000</u>	25,625
Code 1300 - BOARD OF ASSESSMENT REVIEW			
1.000 - Salaries and Wages		15,900	
2.000 - Employee Benefits		1,966	
3.000 - Materials and Supplies		585	
4.000 - Direct Costs		<u>300</u>	18,751
Code 1400 - ZONING BOARD OF APPEALS			
1.000 - Salaries and Wages		2,100	
2.000 - Employee Benefits		358	
3.000 - Materials and Supplies		<u>700</u>	3,158
Code 1500 - REAL ESTATE COMMITTEE			
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		<u>2,500</u>	3,000
Code 1800 - BOARD OF ETHICS			
4.000 - Direct Costs		<u>300</u>	300
Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD			
1.000 - Salaries and Wages		9,500	
2.000 - Employee Benefits		1,007	
9.000 - Other Financial Uses		<u>-</u>	10,507
TOTAL COUNCIL AND BOARDS			<u>1,535,325</u>

GENERAL GOVERNMENT

Code 2100 - OFFICE OF THE MAYOR		
1.000 - Salaries and Wages	570,038	
2.000 - Employee Benefits	272,044	
3.000 - Materials and Supplies	16,200	
4.000 - Direct Costs	76,000	
5.000 - Equipment	<u>5,000</u>	939,282
Code 2200 - CITY CLERK		
1.000 - Salaries and Wages	494,920	
2.000 - Employee Benefits	204,769	
3.000 - Materials and Supplies	20,130	
4.000 - Direct Costs	<u>99,300</u>	819,119
Code 2300 - LAW		
1.000 - Salaries and Wages	1,531,130	
2.000 - Employee Benefits	510,669	
3.000 - Materials and Supplies	50,100	
4.000 - Direct Costs	876,000	
5.000 - Equipment	<u>7,298</u>	2,975,197
Code 2400 - ASSESSOR		
1.000 - Salaries and Wages	445,249	
2.000 - Employee Benefits	207,959	
3.000 - Materials and Supplies	65,435	
4.000 - Direct Costs	2,950	
5.000 - Equipment	<u>1,600</u>	723,193
Code 2500 - FINANCE DEPARTMENT		
1.000 - Salaries and Wages	1,629,979	
2.000 - Employee Benefits	13,290,199	
3.000 - Materials and Supplies	60,850	
4.000 - Direct Costs	8,366,992	
5.000 - Equipment	2,400	
9.000 - Other Financial Uses	<u>9,143,399</u>	32,493,819
Code 2520 - BUDGET DEPARTMENT		
1.000 - Salaries and Wages	357,355	
2.000 - Employee Benefits	127,116	
3.000 - Materials and Supplies	9,400	
4.000 - Direct Costs	600	
5.000 - Equipment	<u>600</u>	495,071
Code 2530 - INFORMATION TECHNOLOGY		
1.000 - Salaries and Wages	738,564	
2.000 - Employee Benefits	293,666	
3.000 - Materials and Supplies	310,296	
4.000 - Direct Costs	239,860	
5.000 - Equipment	<u>44,000</u>	1,626,386
Code 2590 - PURCHASE DEPARTMENT		
1.000 - Salaries and Wages	331,471	
2.000 - Employee Benefits	121,570	
3.000 - Materials and Supplies	11,050	
5.000 - Equipment	<u>2,650</u>	466,741
Code 2600 - PLANNING DEPARTMENT		
1.000 - Salaries and Wages	741,836	
2.000 - Employee Benefits	277,805	
3.000 - Materials and Supplies	14,445	
4.000 - Direct Costs	184,000	
5.000 - Equipment	<u>1,800</u>	1,219,886

Code 2700	BUILDING DEPARTMENT		
1.000 -	Salaries and Wages	2,010,682	
2.000 -	Employee Benefits	894,896	
3.000 -	Materials and Supplies	44,959	
4.000 -	Direct Costs	28,800	
5.000 -	Equipment/Rolling Stock	32,944	3,012,281
		<hr/>	
Code 2900	PERSONNEL DEPARTMENT		
1.000 -	Salaries and Wages	553,940	
2.000 -	Employee Benefits	246,180	
3.000 -	Materials and Supplies	18,150	
4.000 -	Direct Costs	85,653	
5.000 -	Equipment	1,200	905,123
		<hr/>	<hr/>
	TOTAL GENERAL GOVERNMENT		45,676,098

PUBLIC WORKS

Code 3010	PUBLIC WORKS ADMINISTRATION		
1.000 -	Salaries and Wages	1,135,319	
2.000 -	Employee Benefits	463,720	
3.000 -	Materials and Supplies	46,048	
4.000 -	Direct Costs	46,720	
5.000 -	Equipment	-	1,691,807
		<hr/>	
Code 3100	BUREAU OF ENGINEERING		
1.000 -	Salaries and Wages	1,939,068	
2.000 -	Employee Benefits	925,541	
3.000 -	Materials and Supplies	28,130	
4.000 -	Direct Costs	6,925	
5.000 -	Equipment	89,000	2,988,664
		<hr/>	
Code 3200	BUREAU OF BUILDING MAINTENANCE		
1.000 -	Salaries and Wages	1,384,012	
2.000 -	Employee Benefits	625,828	
3.000 -	Materials and Supplies	1,389,415	
4.000 -	Direct Costs	890,536	
5.000 -	Equipment	75,080	4,364,871
		<hr/>	
Code 3300	BUREAU OF GARAGE AND SHOP		
1.000 -	Salaries and Wages	1,412,248	
2.000 -	Employee Benefits	695,774	
3.000 -	Materials and Supplies	133,153	
4.000 -	Direct Costs	57,225	
5.000 -	Equipment/Rolling Stock	14,322	2,312,722
		<hr/>	
Code 3500	BUREAU OF STORM WATER		
1.000 -	Salaries and Wages	95,792	
2.000 -	Employee Benefits	34,614	
3.000 -	Materials and Supplies	42,625	
4.000 -	Direct Costs	-	173,031
		<hr/>	
Code 3600	BUREAU OF HIGHWAYS		
1.000 -	Salaries and Wages	4,514,992	
2.000 -	Employee Benefits	2,248,059	
3.000 -	Materials and Supplies	3,040,532	
4.000 -	Direct Costs	254,983	
5.000 -	Equipment	810	10,059,376
		<hr/>	

Code 3601 - BUREAU OF PARKS MAINTENANCE		
1.000 - Salaries and Wages	1,041,229	
2.000 - Employee Benefits	495,962	
3.000 - Materials and Supplies	481,185	
4.000 - Direct Costs	99,485	
5.000 - Equipment	<u>60,000</u>	2,177,861
Code 3800 - BUREAU OF SANITATION		
1.000 - Salaries and Wages	4,415,290	
2.000 - Employee Benefits	2,437,305	
3.000 - Materials and Supplies	376,640	
4.000 - Direct Costs	956,262	
5.000 - Equipment	<u>810</u>	8,186,307
TOTAL PUBLIC WORKS DEPARTMENT		<u>31,954,639</u>

PARKING DEPARTMENT

Code 3900 - GENERAL OPERATIONS		
1.000 - Salaries and Wages	2,342,554	
2.000 - Employee Benefits	1,179,432	
3.000 - Materials and Supplies	347,800	
4.000 - Direct Costs	1,055,453	
5.000 - Equipment/Rolling Stock	106,000	
9.000 - Other Financial Uses	<u>4,407,155</u>	9,438,394
Code 3920 - GARAGES		
1.000 - Salaries and Wages	747,175	
2.000 - Employee Benefits	375,782	
3.000 - Materials and Supplies	692,700	
4.000 - Direct Costs	<u>380,428</u>	2,196,085
Code 3930 - PARKING LOTS		
3.000 - Materials and Supplies	176,000	
4.000 - Direct Costs	<u>56,870</u>	232,870
Code 3950 - VIOLATIONS BUREAU		
1.000 - Salaries and Wages	384,036	
2.000 - Employee Benefits	162,853	
3.000 - Materials and Supplies	94,910	
4.000 - Direct Costs	<u>1,113,100</u>	1,754,899
Code 3960 - ENFORCEMENT GENERAL PARKING		
1.000 - Salaries and Wages	1,844,531	
2.000 - Employee Benefits	805,658	
3.000 - Materials and Supplies	5,100	
5.000 - Equipment	<u>4,000</u>	2,659,289
Code 3970 - CITY CENTER ENFORCEMENT		
1.000 - Salaries and Wages	284,256	
2.000 - Employee Benefits	<u>135,334</u>	419,590
Code 3980 - TRAFFIC		
1.000 - Salaries and Wages	855,752	
2.000 - Employee Benefits	435,393	
3.000 - Materials and Supplies	254,800	
4.000 - Direct Costs	34,325	
5.000 - Equipment	<u>12,000</u>	1,592,270
TOTAL PARKING DEPARTMENT		<u>18,293,397</u>

PUBLIC SAFETY

Code 4100 - ADMINISTRATION		
1.000 - Salaries and Wages	601,396	
2.000 - Employee Benefits	190,888	
3.000 - Materials and Supplies	242,405	
4.000 - Direct Costs	<u>733,650</u>	1,768,339
Code 4200 - FIRE DEPARTMENT		
1.000 - Salaries and Wages	17,977,290	
2.000 - Employee Benefits	9,878,075	
3.000 - Materials and Supplies	285,145	
4.000 - Direct Costs	100,225	
5.000 - Equipment	<u>99,400</u>	28,340,135
Code 4300 - POLICE DEPARTMENT		
1.000 - Salaries and Wages	26,066,996	
2.000 - Employee Benefits	12,640,518	
3.000 - Materials and Supplies	728,365	
4.000 - Direct Costs	182,642	
5.000 - Equipment/Rolling Stock	<u>488,500</u>	<u>40,107,021</u>
TOTAL PUBLIC SAFETY DEPARTMENT		<u>70,215,495</u>

COMMUNITY SERVICES

Code 5100 - PUBLIC LIBRARY		
9.000 - Contribution to Library Fund		6,767,000
Code 5200 - RECREATION AND PARKS DEPARTMENT		
1.000 - Salaries and Wages	2,062,849	
2.000 - Employee Benefits	593,725	
3.000 - Materials and Supplies	590,600	
4.000 - Direct Costs	744,200	
5.000 - Equipment/Rolling Stock	<u>16,000</u>	4,007,374
Code 5500 - YOUTH BUREAU		
1.000 - Salaries and Wages	2,070,772	
2.000 - Employee Benefits	633,345	
3.000 - Materials and Supplies	75,475	
4.000 - Direct Costs	<u>122,975</u>	2,902,567
TOTAL COMMUNITY SERVICES		<u>13,676,941</u>
GROSS BUDGET		<u><u>\$ 181,351,895</u></u>

Less Estimated Revenues:		
Tax Related Items (Excluding Tax Levy)	\$ 4,008,179	
Sales and Use Tax	43,300,000	
BID Assessments	700,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental	2,379,489	
Charges for Services	22,930,866	
Licenses and Permits	9,196,918	
Fines and Forfeitures	8,310,515	
Interest Earnings	741,000	
Other Revenues	<u>5,280,366</u>	<u>\$ 102,310,589</u>

Appropriation of Open Space Reserve	120,000	
Appropriation of Reserve for Tax Certiorari	1,800,000	
Appropriation of Reserve for Tax Stabilization	5,198,783	
Appropriation of Fund Balance	<u>8,065,000</u>	<u>15,183,783</u>
Subtotal		117,494,372
TOTAL TAX LEVY 2018-2019	63,879,523	
Less Allowance for Uncollected Taxes	<u>(22,000)</u>	<u>63,857,523</u>
		<u>\$ 181,351,895</u>

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

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

<u>Code No.</u>	<u>Purpose</u>	<u>Amount</u>
1-101-1100-A002-9.990	Reserve for Financing	\$1,089,653

§ 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 2020-2021 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 2021, 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 2021. 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, 2020, 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 2020-2021 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2020-2021 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 2020 and terminating at midnight on the thirtieth day of June 2021, and collected from the several owners and occupants thereof, the sum of \$63,879,523 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 2020-2021

Real Estate	\$272,313,384
Special Franchise	<u>12,202,573</u>
	<u>\$284,515,957</u>

TAX RATES PER \$1,000 ASSESSED VALUATION

	<u>Rate</u>	<u>%</u>
Operations	\$172.82	77.0%
Debt Service	<u>51.70</u>	<u>23.0%</u>
	<u>\$224.52</u>	<u>100.0%</u>

§ 7. The total amount of local assistance estimated to be received from the State of New York by the City during the fiscal year commencing on the first day of July 2020, and terminating at midnight on the thirtieth day of June 2021, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2020.

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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 2020, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2021.**

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 2020 and terminating at midnight on the thirtieth day of June 2021, 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	\$ 3,126,750
2.000 - Employee Benefits	1,659,507
3.000 - Materials and Supplies	954,402
4.000 - Direct Costs	404,919
5.000 - Equipment	19,150
9.300 - Transfer to Debt Service Fund	707,805
9.990 - Reserve for Financing	<u>27,000</u>

Total Expenses **\$ 6,899,533**

Revenues:

02200 - Intergovernmental	\$ 17,922
03600 - Charges for Services	33,000
06600 - Miscellaneous	22,000
09910 - General Fund Contribution	<u>6,767,000</u>

Total Revenues 6,839,922

Appropriation of Fund Balance 59,611

Total Revenues and Appropriation of Fund Balance **\$ 6,899,533**

§ 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 2020-2021 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 2021, 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 2021. 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, 2020.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2020, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2021.**

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 2020 and terminating at midnight on the thirtieth day of June 2021, 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			18,404
3.000 - Materials and Supplies			100
4.000 - Direct Costs:			
Liability Insurance	\$ 971,498		
Workers' Compensation	2,911,660		
Unemployment	73,966		
Contractual Services and Premiums	1,299,721		5,256,845
9.990 - Reserve for Financing			95,206
Total Expenses		\$	<u><u>5,388,755</u></u>

Revenues:

03330 - SIF Services Administration		\$	489,631
03331 - SIF Services Liability			1,666,498
03332 - SIF Services Workers' Compensation			3,158,660
03333 - SIF Services Unemployment			73,966
Total Revenues		\$	<u><u>5,388,755</u></u>

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

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

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2020-2021 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 2021, 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 2021. 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, 2020.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2020, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2021.**

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 2020 and terminating at midnight on the thirtieth day of June 2021, 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	\$ 544,979
2.000 - Employee Benefits	364,216
3.000 - Materials and Supplies	173,465
4.000 - Direct Costs	706,038
5.000 - Equipment/Rolling Stock	155,000
6.000 - Debt Service - Interest	132,549
7.000 - Depreciation	898,752
8.000 - Capital Outlay	525,000
9.990 - Reserve for Financing	<u>35,000</u>

Total Expenses **\$ 3,534,999**

Revenues:

03300 - Charges for Services	\$ 3,301,800
06500 - Miscellaneous	250
07000 - Interest	50,000
09000 - Appropriated Net Position	<u>182,949</u>

Total Revenues **\$ 3,534,999**

§ 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 2020-2021 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 2021, 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 2021. 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, 2020.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE WATER FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2020, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2021.**

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 2020 and terminating at midnight on the thirtieth day of June 2021, 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	\$ 2,439,306
2.000 - Employee Benefits	1,383,312
3.000 - Materials and Supplies	8,951,025
4.000 - Direct Costs	1,410,534
5.000 - Equipment/Rolling Stock	172,354
6.000 - Debt Service - Interest	2,097,385
7.000 - Depreciation	1,550,293
8.000 - Capital Outlay	700,000
9.990 - Reserve for Financing	169,738
Total Expenses	<u>\$ 18,873,947</u>

Revenues:

02200 - Intergovernmental	\$ 121,347
03300 - Charges for Services	18,456,500
04400 - Licenses and Permits	2,500
05500 - Fines and Forfeitures	2,500
06600 - Miscellaneous Revenues	21,100
07700 - Interest Earnings	270,000
Total Revenues	<u>\$ 18,873,947</u>

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

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

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2020-2021 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 2021, 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 2021. 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, 2020.

CITY OF WHITE PLAINS
2020-2021 ADOPTED TABLE OF ORGANIZATION

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
GENERAL FUND:			
<u>COMMON COUNCIL</u>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
	S/T		<u>6</u>
<u>OFFICE OF THE MAYOR</u>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	M/C17	1
Administrative Aide	0761	M/C14	1
Executive Secretary to the Mayor	0816	M/C11	1
Graphics Technician	0833	M/C 8	1
	S/T		<u>6</u>
<u>CITY CLERK</u>			
City Clerk	0210	A	1
Deputy City Clerk	0211	A	1
Principal Clerk	4209	8	1
Office Assistant II	4503	6	3
	S/T		<u>6</u>
<u>LAW</u>			
Corporation Counsel	0220	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	M/C20	6
Secretary to the Corporation Counsel	0860	M/C10	1
Legal Secretary	0837	M/C 8	1
	S/T		<u>10</u>
<u>ASSESSOR</u>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	8	1
Assessment Clerk	4806	3	1
	S/T		<u>5</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>FINANCE</u>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	M/C17	1
Accounts Receivable Supervisor	3505	15	1
Accounts Payable Supervisor	3621	15	1
Senior Accountant	3620	14	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	1
Employee Benefits Clerk	4208	10	1
Secretary to the Commissioner of Finance	0861	MC/ 8	1
Bookkeeper	4202	8	4
Assistant Employee Benefits Clerk	4512	8	1
Senior Account Clerk	4601	5	1
	S/T		<u>17</u>
<u>BUDGET</u>			
Budget Director	0242	A	1
Deputy Budget Director	0244	A	1
Budget Analyst	0793	M/C12	1
Budget Assistant	4014	10	1
	S/T		<u>4</u>
<u>INFORMATION TECHNOLOGY</u>			
Chief Information Officer	0243	A	1
Information Technology Manager	0753	M/C16	1
PC Network Specialist	3622	14	4
PC Network Technician	3805	12	1
	S/T		<u>7</u>
<u>PURCHASE</u>			
Commissioner of Purchase	0250	A	1
Assistant Buyer	4020	10	1
Purchase Clerk	4205	8	1
Senior Data Entry Operator/Verifier	4608	5	1
Stock Clerk I	4211	5	1
	S/T		<u>5</u>
<u>PLANNING</u>			
Commissioner of Planning	0260	A	1
Deputy Commissioner of Planning	0261	A	1
Senior Planner	3309	17	1
Planner II	3501	14	1
Planner I	3706	11	1
Drafter II	4005	10	1
Office Assistant II	4503	6	1
	S/T		<u>7</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>BUILDING</u>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Secretary to the Commissioner of Building	0867	M/C8	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	2
	S/T		<u>23</u>
<u>PERSONNEL</u>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	M/C13	1
Civil Service Assistant	0825	M/C8	2
	S/T		<u>5</u>
<u>PUBLIC WORKS ADMINISTRATION</u>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
Administrative Officer	0775	M/C14	1
Code Enforcement Officer II - PW	3912	11	1
Secretary to the Commissioner of Public Works	0863	M/C10	1
Safety Coordinator	4025	10	1
Code Enforcement Officer I - PW	4110	9	1
Bookkeeper	4202	8	2
	S/T		<u>10</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PUBLIC WORKS - ENGINEERING</u>			
Associate Engineer (B.S.)	3312	17	1
Associate Mechanical Engineer (B.S.)	3311	17	1
Senior Engineer (B.S.)	3407	16	3
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Engineer II (B.S.)	3601	14	2
Construction Coordinator	3611	14	2
Design Coordinator	3625	14	1
Assistant Construction Coordinator	3917	11	2
Engineering Technician	4106	9	2
Contracts Clerk	4210	8	1
	S/T		<u>17</u>

<u>PUBLIC WORKS - BUILDING MAINTENANCE</u>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Plumber	4024	11	1
Carpenter	4023	10	1
Crew Leader	4115	9	2
Maintenance Mechanic	4206	8	3
Lead Building Service Worker	4611	5	1
Building Service Worker	4803	3	8
Messenger	4807	3	1
	S/T		<u>19</u>

<u>PUBLIC WORKS - GARAGE AND SHOP</u>			
Garage & Shop Superintendent	0750	M/C15	1
Lead Automotive Mechanic	3906	11	2
Automotive Mechanic II	4026	10	11
Welder	4013	10	1
Automotive Mechanic I	4101	9	1
Automotive Stock Clerk	4506	8	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>20</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PUBLIC WORKS - STORM WATER</u>			
Motor Equipment Operator	4301	7A	1
Semi-skilled Laborer	4706	4	1
	S/T		<u>2</u>
<u>PUBLIC WORKS - HIGHWAYS & GROUNDS</u>			
Superintendent of Highways & Grounds	0732	M/C18	1
Assistant Superintendent of Highways & Grounds	3514	14	1
Parks Maintenance Supervisor I	3916	11	2
Street Light Installer	3904	11	1
Lead Tree Trimmer	4012	10	1
Dispatcher -Public Works	4203	10	1
Crew Leader	4115	9	6
Tree Trimmer	4201	8	2
Maintenance Mechanic	4206	8	10
Motor Equipment Operator	4301	7A	19
Skilled Laborer	4508	6	12
Semi-skilled Laborer	4706	4	14
	S/T		<u>70</u>
<u>PUBLIC WORKS - SANITATION</u>			
Sanitation Superintendent	0751	M/C15	1
Assistant Sanitation Superintendent	3803	14	1
Sanitation Leader	7001	39	1
Sanitation Driver	7301	37	19
Sanitation Worker	7601	35	38
	S/T		<u>60</u>
<u>PARKING DEPARTMENT</u>			
Commissioner of Parking	0400	A	1
Deputy Commissioner of Parking I	0401	A	1
Deputy Commissioner of Parking II	0402	A	1
Transportation Engineer II	3509	15	1
Secretary to the Commissioner of Parking	0864	M/C8	1
Bookkeeper	4202	8	1
Senior Clerk	4606	5	1
	S/T		<u>7</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PARKING DEPT. - TRAFFIC MAINTENANCE</u>			
Traffic Signal Installer II	3709	13	1
Traffic Signal Installer	3812	12	2
Senior Traffic Sign Installer	4111	9	1
Traffic Sign Installer	4214	8	<u>2</u>
	S/T		6
<u>PARKING DEPT. - LOTS/GARAGES</u>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	5
Electrician	4131	10	1
Collection Clerk	4050	9	1
Crew Leader	4065	9	4
Parking Ramp Attendant	4070	8Q	10
Skilled Laborer	4508	6	10
Cashier	4709	4	6
Semi-skilled Laborer	4095	4	<u>2</u>
	S/T		41
<u>PARKING DEPT. - ENFORCEMENT</u>			
Supervisor of Enforcement - Parking	4064	15	1
Senior Parking Enforcement Officer	4066	9	2
Senior Parking Code Enforcement Officer	4068	9	1
Parking Enforcement Officer	4411	7	13
Parking/Code Enforcement Officer	4416	7	14
Parking/Code Enforcement Officer-Spanish Speaking	4418	7	<u>2</u>
			33
<u>PARKING DEPT. - VIOLATIONS BUREAU</u>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Senior Clerk	4606	5	1
Cashier	4709	4	<u>2</u>
	S/T		5
<u>PARKING DEPT. - CITY CENTER GARAGE</u>			
Parking Ramp Attendant	4070	8Q	3
Cashier	4709	4	1
Account Clerk	4701	4	<u>1</u>
	S/T		5

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>PUBLIC SAFETY - ADMINISTRATION</u>			
Commissioner of Public Safety	0300	A	1
Deputy Commissioner of Public Safety	0301	A	1
Physician	0303	A	1
Secretary to the Commissioner of Public Safety	0865	M/C8	1
Secretary	4404	7	1
	S/T		<u>5</u>
<u>PUBLIC SAFETY - FIRE</u>			
Chief	1001	M/C4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	106
Office Assistant II	4503	6	1
	S/T		<u>154</u>
<u>PUBLIC SAFETY - POLICE</u>			
Chief	2001	M/C3P	1
Assistant Police Chief	2002	M/C2P	1
Captain	2010	3	4
Lieutenant	2100	2	13
Sergeant	2200	1	19
Police Officer	2300	P	163
Departmental Secretary I	4121	8	1
Public Safety Records Clerk	4122	8	1
Public Safety Aide I - Animal Enforcement	4407	7	1
Public Safety Aide I - Dispatcher	4413	8	6
Special Patrol Officer	4414	7	1
Senior Clerk	4606	5	1
Senior Clerk - Spanish Speaking	4607	5	1
School Crossing Guard	5400	1	20
	S/T		<u>233</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<u>RECREATION & PARKS</u>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	M/C7	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>
<u>YOUTH BUREAU</u>			
Youth Services Director	0330	A	1
Assistant to Youth Bureau Director - Admin.	0802	M/C11	1
Youth Specialist II	3616	14	3
Youth Specialist I	3813	12	2
Youth Care Specialist	3910	11	1
Bookkeeper - Youth Bureau	4215	10	1
Youth Services Aide	4117	9	3
Office Assistant I - Spanish Speaking	4702	4	1
	S/T		<u>13</u>
TOTAL GENERAL FUND:			<u><u>815</u></u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
LIBRARY FUND:			
Library Director	0340	A	1
Assistant Library Director	0743	M/C17	1
Business Manager	0803	M/C11	1
Librarian IV	3403	16	1
Librarian III	3605	14	3
Librarian II	3809	12	7
PC Network Technician	3805	12	1
Librarian I	4007	10	6
Chief Library Clerk	4103	9	1
Library Assistant	4107	9	2
Digital Media Specialist-Library	4112	9	1
Departmental Secretary I	4121	8	1
Library Media Technician	4501	6	1
Senior Library Clerk	4504	6	2
Library Clerk	4808	3	6
TOTAL LIBRARY FUND:			<u><u>35</u></u>
SELF INSURANCE FUND:			
Insurance/Risk Manager	0745	M/C17	<u>1</u>
TOTAL SELF INSURANCE FUND:			<u><u>1</u></u>
SEWER RENT FUND:			
Lead Water Maintenance Worker	4011	10	1
Crew Leader	4115	9	1
Maintenance Mechanic	4206	8	2
Motor Equipment Operator	4301	7A	1
Semi-Skilled Laborer	4706	4	2
TOTAL SEWER RENT FUND:			<u><u>7</u></u>

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

**AN ORDINANCE ADOPTING THE BUDGET FOR
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING
ON THE FIRST DAY OF JULY 2020, AND TERMINATING AT
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2021.**

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 2020 and terminating at midnight on the thirtieth day of June 2021, 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	\$ 11,516,792
6.200 - Interest Payments and Fiscal Charges	<u>4,331,496</u>
Total Expenditures	<u><u>\$ 15,848,288</u></u>

Revenues:

02273 - NYS Environmental Facilities Corporation	\$ 139,929
09910 - General Fund Contribution	13,550,554
09921 - Library Fund Contribution	<u>707,805</u>
Total Revenues	14,398,288
Appropriation of Fund Balance	<u>1,450,000</u>
Total Revenues and Appropriation of Fund Balance	<u><u>\$ 15,848,288</u></u>

§ 2. This ordinance shall take effect July 1, 2020.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS
COMMISSION FOR FISCAL YEAR 2020-2021**

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 2020-2021 Cable Franchise Revenue an amount not to exceed \$450,500 to White Plains Cable for the Fiscal Year 2020-2021. The General Fund shall be allocated all of the Cable Franchise Revenue for such fiscal year, 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, 2020.

AN ORDINANCE FIXING THE 2020-2021 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 2020-2021 budget for the White Plains Downtown Business Improvement District adopted on March 2, 2020, 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 2020-2021 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, 2020 and terminating at midnight on the thirtieth day of June, 2021, 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 2020-2021 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 \$18.744647 per linear foot of street frontage in the premium area designated in the filed District Plan and \$17.040588 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 2020-2021 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 2020-2021, 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, 2021, unless extended.

§5. This ordinance shall take effect immediately.

GLOSSARY
and
ACRONYMS

GLOSSARY

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

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

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

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

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

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

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

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

BALANCED BUDGET. Total revenues, other financing sources and appropriation of fund balance equals the total of appropriations/expenditures and other financing used in governmental funds.

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

RESERVE FOR FINANCING. An account established annually to provide for the settlement of pending labor contracts; for temporary funding of unforeseen needs of an emergency or non-recurring nature; to permit orderly budgetary adjustments when revenues are lost through the actions of other government bodies; to provide the local match for public or private grants; to meet unexpected small increases in service delivery costs. Reserve for Financing funds may only be appropriated by ordinance or resolution of the Council.

GLOSSARY

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

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

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

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

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

SOURCE. Used to describe the origin of City revenues.

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

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

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

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

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

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

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

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

ACRONYMS

ACH	Automated Clearing House
AHOP	Affordable Home Ownership Program
AIM	Aid and Incentives to Municipalities
ARHP	Affordable Rental Housing Program
AV	Assessed Valuation
BCI	Bureau of Criminal Investigation
BID	Business Improvement District
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CDCAC	Community Development Citizens Advisory Board
CIP	Capital Improvement Program
COBRA	Consolidated Omnibus Budget Reconciliation Act
CSEA	Civil Service Employees Association
DEC	Department of Environmental Conservation
EFC	Environmental Facilities Corporation
ETPA	Emergency Tenants Protection Act
FED	Federal Government
FEMA	Federal Emergency Management Agency
FMLA	Family Medical Leave Act
FOIL	Freedom Of Information Law
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information System
HUD	Housing and Urban Development
IDA	Industrial Development Agency
LED	Light Emitting-Diode
MTA	Municipal Transportation Authority
NY	New York State
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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