

**THE CITY OF WHITE PLAINS
2022 - 2023
SUMMARY ADOPTED BUDGET**

CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2023



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, 2023 AS IT WAS ADOPTED BY THE CITY ON MAY 23, 2022.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2023 IS \$286,074,129 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2022.

Signed

James Arnett
Budget Director

Dated: May 23, 2022

MAYOR

THOMAS M. ROACH

COMMON COUNCIL

JUSTIN BRASCH President

RICHARD A. PAYNE

NADINE HUNT- ROBINSON

VICTORIA PRESSER

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EILEEN BRADLEY, CHIEF DEPUTY BUDGET DIRECTOR

CAROLYN MAYO, BUDGET ASSISTANT

JAMES HESLOP, ASSOCIATE

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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 2022-2023 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

Unlike the two previous budgets which were greatly impacted by revenue losses resulting from the economic downturn associated with the COVID-19 pandemic, the 2022-2023 Adopted Budget for the General Fund benefits from many of these revenues are increasing to near pre-pandemic levels. Offsetting these increases are the loss of Federal Relief Aid from the American Rescue Plan Act of 2021 which was received in both the current year and prior year, gasoline and energy price increases and other inflation related pressures on expenditures. 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 \$234.51 per \$1,000 taxable assessed valuation, which is 1.86% more than the 2021-2022 tax rate of \$230.22. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of \$58 annually;
- Appropriations of \$190.0 million, \$5.4 million (2.95%) more than the 2021-2022 Adopted Budget of \$184.6 million;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- \$4.8 million is appropriated from the tax stabilization account;
- \$12.3 million is appropriated from various other components of fund balance, which is \$5.6 million more than was appropriated in the 2021-2022 Adopted Budget;
- Taxable assessed valuation of \$286.1 million, an increase of \$1.8 million from the assessed valuation from the prior year;
- A continuation of hiring restrictions.

This is the eleventh 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. In all eleven years the City has met this tax cap limit and has not once required an override of the cap. 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 the City's 2022-2023 fiscal year was 2.0%. In addition to the inflation rate, the tax cap formula

BUDGET MESSAGE

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 2022-2023 real property tax levy is increasing \$1.6 million or 2.5%. This increase is actually \$0.8 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 \$67.1 million represents 35.3% of total General Fund revenues and other resources.

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 items in the 2022-2023 Adopted Budget is significantly more than the amount budgeted in the current year as these revenues have recently bounced back from their pandemic related lows. Offsetting the increases in sales tax and parking revenues is the loss of Federal Relief Aid from the American Rescue Plan Act (ARPA) of 2021 which was received in both the current year and the prior year. The ARPA revenue received by the City in those two years combined is expected to total \$23.2 million. The first half of this amount was received in the 2020-2021 Fiscal Year and the remaining half, or \$11.6 million, was received in the 2021-2022 Fiscal Year. While this revenue was a positive development that helped the City to endure the loss of revenue resulting from the downturn in the national economy of the last couple of years, it should be noted that the City expects to have lost over \$40 million in revenue due to the pandemic which is significantly more than what was received in ARPA funding. The City's sound financial standing before the pandemic began was also key to weathering the storm. The hope is that the worst of the economic problems are now behind us and that revenues will continue to increase to or beyond where they were when the pandemic began.

Over the past several years, the City has made significant strides in addressing the expenditure side of the equation. One initiative undertaken by the City has been a "green initiative" to convert less efficient, older technology lighting over to LED lighting. In cooperation with the New York State Power Authority (NYPA) the City has converted street lighting to LED lighting and has also installed LED lighting in certain City parking garages and facilities as well as at Delfino Park and City Hall. The City is now looking at other potential locations to continue this initiative. As utility prices rise the cost savings aspect of this initiative becomes even more important. This and other "green initiatives" are constantly being looked at as ways to help both the environment and the City Budget. A second initiative is one in which the City has entered into a 25-year agreement to lease property for solar development. Through this contract solar energy systems have been 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 over \$900,000 per year in new revenue to the City. The City should realize approximately \$695,000 in the upcoming year as these systems come online.

In spite of the challenges imposed by the real property tax cap and the slowdown in the economy, the City continues to offer superior services to our residents and maintains its infrastructure in peak condition. The 2022-2023 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.

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The City is using its bonding authority to address capital needs where appropriate. Even with recent increases financing rates are extremely low, but there is still 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 2.95% when compared to the 2021-2022 Adopted Budget. It should be noted that a large part of this increase is due to programs such as summer camps or after-school services that were reduced due to safety restrictions during the pandemic starting back up in full, an increase in the health insurance rates charged by NYS for employees and retirees, additional gasoline and utility costs and other inflation related expenses.

The total 2022-2023 Adopted Budget for the Library Fund is \$6.8 million. Property taxes raised through the General Fund will provide \$6.7 million (99.1%) of the funding needed for Library operations, an increase of \$162,374 over the previous year.

The 2022-2023 Adopted Budget of \$14.5 million for the Debt Service Fund is \$1.2 million less than the amount in the 2021-2022 Adopted Budget. This is due mostly to favorable interest rates on new debt and the refunding of existing debt over the last couple of years. The 2022-2023 Adopted Budget provides \$10.3 million for the payment of principal and \$4.2 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$13.1 million and \$0.7 million, respectively, together with a \$0.6 million appropriation of fund balance and a subsidy of \$125,535 from the New York State Environmental Facilities Corporation (EFC) provide the resources needed for these payments. It is estimated that there will be \$2.0 million of fund balance remaining at 2022-2023 year-end.

Excluding depreciation (a non-cash expense) of \$1.8 million, the 2022-2023 Water Fund Adopted Budget provides for \$17.1 million of expenses. Included within these expenses is \$0.9 million for capital improvements or emergency repairs. Expenses in the Water Fund are fully covered by revenue from user charges and other revenues.

The 2022-2023 Sewer Rent Fund Adopted Budget provides for \$4.0 million of expenses, including depreciation in the amount of \$1.0 million. Funding is provided for \$525,000 in capital improvements or needed for emergency repairs. Revenues from user charges of \$3.2 million as well as other miscellaneous revenues fund the entire \$4.0 million of expenses. The sewer rent surcharge that the City bills residents and businesses is 18% of the total water bill.

The 2022-2023 Adopted Budget of \$5.2 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 2021-2022 is currently projected at \$47.0 million. This is up from the \$41.7 million in actual revenue collected in the prior year and a sign that the City is pulling out of the COVID-19 related economic downturn. Due at least in part to the enhanced State collection of internet sales taxes, this revenue was up significantly in FY 2019-2020 before the

BUDGET MESSAGE

economy collapsed and was on track to easily exceed the amount being projected for the current year. The hope is that this level of collections will again be seen or even surpassed in the next couple of fiscal years.

Thus far, monthly collections have increased significantly over the prior year, but the trend is too recent to assume that it will continue in the future and thus sales tax revenues are conservatively budgeted at \$45.0 million in FY 2022-2023. 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 are currently due to expire on August 31, 2023. A provision was again included in the Governor's Budget to make these components permanent but was also again, removed in the final budget. 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 in the future.

Parking related revenues of \$25.6 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. Like sales tax revenues above, parking revenues were dramatically impacted by the economic shutdown beginning in March of 2020 and have only recently bounced back. The actual parking revenue received in 2018-2019 was \$26.8 million or 22% more than was budgeted in 2021-2022. As more and more people are beginning to come back to the City to work and shop, these revenues have increased and the current year forecast is again nearing those pre-pandemic levels and is projected to be \$25.8 million. This revenue too is expected to continue to increase and again reduce the reliance on property taxes or outside aid to fund vital City services.

The 2022-2023 Adopted Budget includes Intergovernmental Grants and Aid of \$7.8 million representing 4.1% of total General Fund revenues and other resources. The Federal Aid from the American Rescue Plan of 2021 that was budgeted in the current year and in the previous year has ended and is the reason for the large decrease from the \$18.8 million budgeted in Fiscal Year 2021-2022 in this category. Revenue from the New York State Aid and Incentives to Municipalities (AIM) program is the largest revenue item in this category in the 2022-2023 Adopted Budget at \$5.5 million. This amount was decreased by 20% in recent years before ultimately being restored. Local Municipalities have lobbied the State to increase this funding which has not increased in over a decade and there is hope that this could be increased at some point in the future.

In the 2022-2023 Adopted Budget the amount of unassigned fund balance appropriated is \$10.2 million. This amount is \$5.4 million more than was appropriated in the 2021-2022 Adopted Budget. An appropriation of \$2.0 million from the fund balance committed to tax certiorari and \$4.8 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.

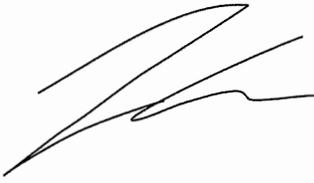
BUDGET MESSAGE

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

The 2022-2023 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, and Deputy Commissioner of Finance Carol Endres for their efforts in preparing this budget.

A handwritten signature in black ink, appearing to read 'James Arnett', with a stylized, sweeping flourish at the end.

James Arnett
Budget Director

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BUDGET STRATEGIES

The Fiscal Year 2022-2023 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 23, 2022:

- ◆ 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 proposed at the level needed to remain within the state mandated property tax levy and to maintain a high level of City service.
- ◆ All City fees were reviewed and revised, as needed, in the proposed budget to 1) ensure that the historical relationship between the fees and the cost of providing services for which the fees are charged is maintained and 2) ensure that fees are imposed and levied on a fair and equitable basis.
- ◆ All other revenues are budgeted in accordance with the guidelines mandated by the City's Charter.
- ◆ Departments were required to submit budgets within a target developed to minimize expenditure growth.
- ◆ Departmental budget proposals were analyzed in the context of available resources, expenditure growth rates, program objectives and performance measures as demonstrated by the budget submission materials, annual reports, discussions with department heads and City priorities.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as mandated by the State retirement system.
- ◆ Self-insurance costs are budgeted in accordance with state regulations and actuarial projections of risk exposure.
- ◆ Tax certiorari claims expected to be settled within the new fiscal year continue to be fully funded without the use of debt.
- ◆ Capital needs of the City's general, water, and sewer infrastructure are supported in the proposed budget in accordance with the 2022-2028 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 proposed 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 2022-2023 budget began in September 2021 when department heads' input was solicited for the Capital Improvement Program. Their proposals for capital improvements to be undertaken in the upcoming and five subsequent years were consolidated by the Budget Department and submitted to the Capital Projects Board for review. Simultaneously, the Budget Department outlined the financial limits within which the Capital Improvement Program could be developed in order to ensure that the program is affordable by the City and that the City's credit rating is preserved.

The Capital Projects Board, which consists of the Commissioners of Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, the Deputy of Commissioner of Parking II, a Planning Board representative, a member of the Common Council and the Mayor (ex-officio), reviewed each project proposal according to the City's need to undertake the project and the implications of not doing so; the relative priority for each project vis-a-vis the various other projects; and the City's ability to successfully implement the project using available resources with the least possible disruption to the daily routine of the people of White Plains. The Rolling Stock Committee, appointed by the Mayor, provided recommendations on the replacement and major refurbishing of the City's rolling stock fleet for inclusion in the Capital Improvement Program. The Capital Projects Board concluded its review in December 2021 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 2022 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2021 for fiscal year 2022-23 operating budgets. The Budget Department outlined the financial parameters within which each department was to formulate budget requests. Forms containing the department heads' recommended spending plan for the new fiscal year were returned to the Budget Department on February 01, 2022. 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 is submitted to the Mayor and Common Council at the regularly scheduled meeting in April. A public notice of the formal public hearing on the proposed budget, was held on May 2, 2022 and 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. The public, press, members of the Mayor's Budget and Management Advisory Committee, League of Women Voters and all interested parties were invited to participate in the review process.

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 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 2022-2023 budget was adopted at a Special Meeting of the Common Council held on May 23, 2022.

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 generally 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 2022-2023 Adopted Budget And The City's Fiscal Performance Goals

The City's Fiscal Performance Goals require the proposed and adopted tax budget documents to include "an explanation as to how the budget compares to the City's Fiscal Performance Goals." Following is a discussion of how the City's adopted FY 2022-2023 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 2022-2023 adopted budget. The General Fund budget is financed by a diversified and stable revenue system; annual revenues are estimated on an objective and reasonable basis; and user charges and fees were evaluated and adjusted, as necessary. Included in the adopted budget are fee increases for the Departments of Recreation and Parks and the Youth Bureau. 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. The Sewer Rent surcharge that the City bills residents and businesses is 18% of the total water bill. As new developments are approved, the Common Council is imposing a fee-in-lieu to be used exclusively for park, playground and other recreational purposes, including the acquisition of real property. The Common Council has also imposed on IDA supported projects, the requirement to pay local sales tax and mortgage tax to the City.

Operating Expenditures Goals

The 2022-2023 Adopted 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. Most vacant positions in the adopted budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. The effort to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting continues. The City has already replaced street lighting, lighting in certain City garages and facilities as well as at Delfino Park and City Hall and is now looking at other potential locations to continue this initiative. 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.

Reserve Performance Goals

A Reserve for Financing is included in the 2022-2023 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding of salary and merit increases as well as 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.

An unassigned fund balance of \$20.1 million as of June 30, 2021 (\$9.9 million after an appropriation of \$10.2 million for 2022-2023) is maintained in an amount necessary to maintain adequate cash flow and to avoid large increases in the property tax rate. The total amount of restricted tax stabilization and unrestricted fund balance as of June 30, 2021 is 15.7% of 2022-2023 General Fund expenditures.

Capital Improvements Performance Goals

The development of the 2022-2028 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 2022-2023 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 departments during the capital program review process. The Capital Improvement Program for 2022-2028 includes 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 2022-2023 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 86.0% 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, 2022 is projected to be \$3,083, but net debt per capita, excluding parking debt, is projected at \$1,356 or approximately \$644 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 must be mindful of 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.

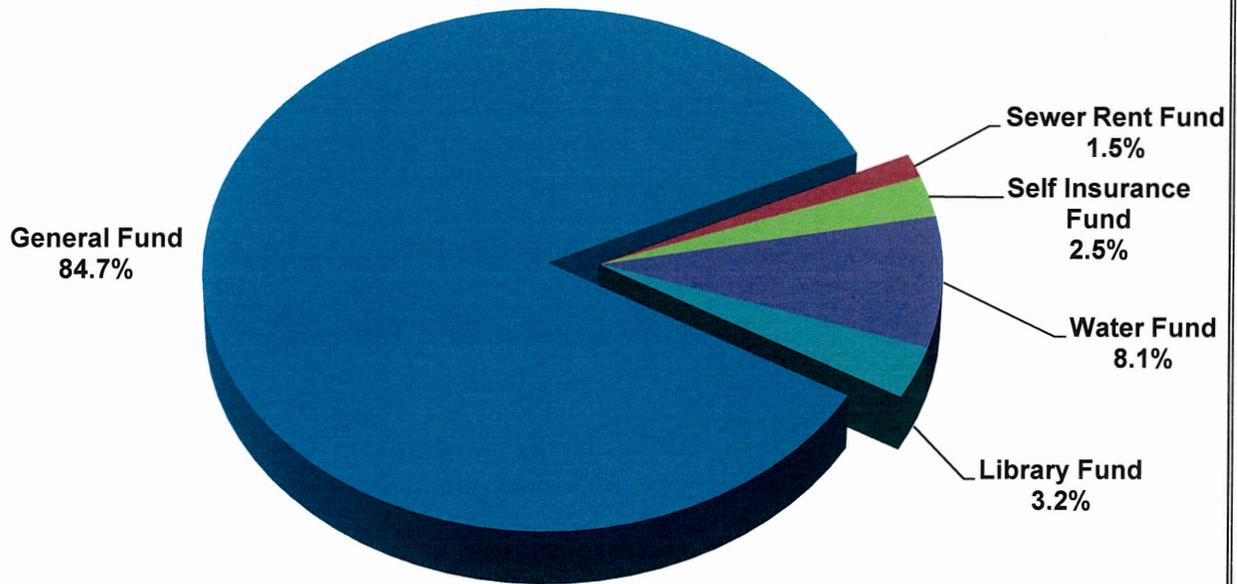
Financial Reporting Performance Goals

The 2022-2023 Adopted Budget was prepared in a manner to maximize its understanding by both citizens and elected officials. Copies of the FY 2022-2023 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 and hearings 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 2022-2023 budget will be adopted at a public meeting held on May 23, 2022.

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ADOPTED BUDGETS

SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2022-2023 \$210.5 M



BUDGET FACTS

Fiscal Year: July 1, 2022 – June 30, 2023

Combined Operating Expenditures:

- Total \$210.5 million
- Change \$6.2 million
- Percent Change 3.0%

Major Factors Impacting Tax Budget:

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

Tax Base:

- Total Assessed Valuation \$286,074,129
- Net Change in Assessment Roll \$1,773,496
- Percentage Change 0.1%

Property Tax Rate:

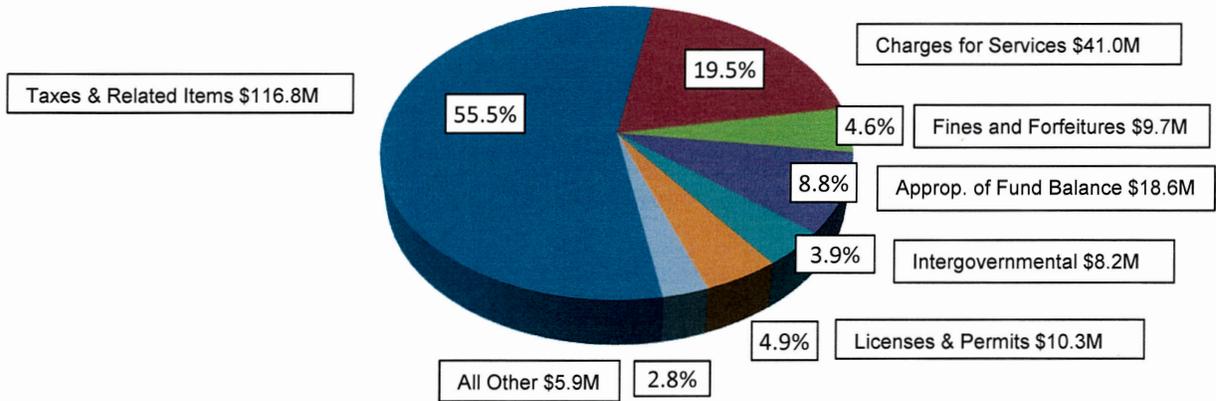
- Rate (per \$1,000 assessed value) \$234.51
- Property Tax Rate Change \$4.29
- Percentage Change 1.9%

CITY OF WHITE PLAINS
SUMMARY COMBINED OPERATING BUDGETS
2022-2023
(in 000's of dollars)

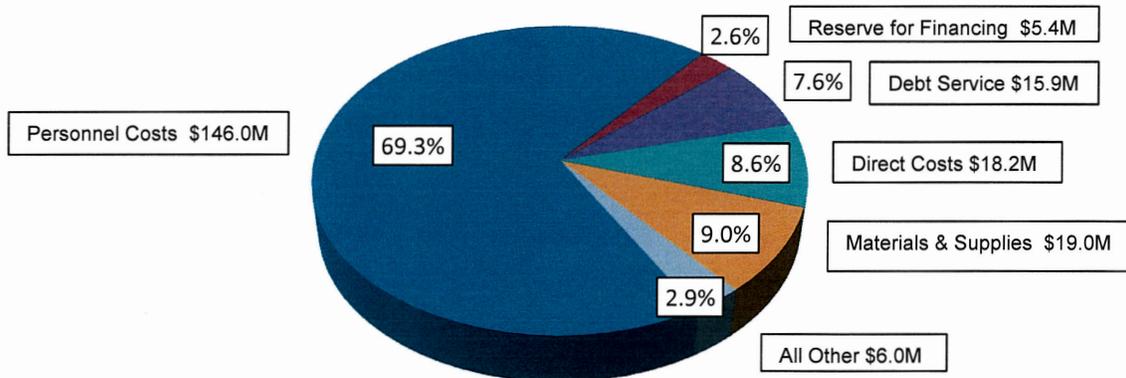
| | General Fund | Library Fund | Self Insurance Fund | Sewer Rent Fund | Water Fund | Interfund Adjustments | Combined Total (Memorandum Only) |
|--------------------------------|-------------------|-----------------|---------------------|-----------------|------------------|-----------------------|----------------------------------|
| REVENUES: | | | | | | | |
| Property Tax & Related Items | \$ 116,833 | \$ | \$ | \$ | \$ | \$ | \$ 116,833 |
| Intergovernmental | 7,833 | 17 | | 225 | 125 | | 8,200 |
| Charges for Services | 22,490 | 2 | 5,217 | 3,168 | 17,807 | (7,699) | 40,985 |
| Licenses & Permits | 10,265 | | | | 7 | | 10,272 |
| Fines & Forfeitures | 9,658 | | | | | | 9,658 |
| Miscellaneous | 5,781 | 2 | | | 29 | | 5,812 |
| Interest & Dividends | 36 | | | 2 | 15 | | 53 |
| Operating Transfers | | 6,743 | | | | (6,743) | - |
| Total Revenues | <u>172,896</u> | <u>6,764</u> | <u>5,217</u> | <u>3,395</u> | <u>17,983</u> | <u>(14,442)</u> | <u>191,813</u> |
| Appropriation of Fund Balance | 17,122 | 40 | | 624 | 857 | | 18,643 |
| Total Funds Available | <u>\$ 190,018</u> | <u>\$ 6,804</u> | <u>\$ 5,217</u> | <u>\$ 4,019</u> | <u>\$ 18,840</u> | <u>\$ (14,442)</u> | <u>\$ 210,456</u> |
| EXPENDITURES: | | | | | | | |
| Salaries and Wages | \$ 82,288 | \$ 3,113 | \$ 18 | \$ 531 | \$ 2,392 | \$ | \$ 88,342 |
| Employee Benefits | 54,313 | 1,603 | 19 | 362 | 1,374 | | 57,671 |
| Materials & Supplies | 10,168 | 941 | | 208 | 7,627 | | 18,944 |
| Direct Costs | 17,049 | 421 | 5,180 | 1,056 | 2,132 | (7,699) | 18,139 |
| Equipment/Rolling Stock | 1,268 | 21 | | 84 | 441 | | 1,814 |
| Depreciation | | | | 974 | 1,788 | | 2,762 |
| Capital Outlay | | | | 525 | 900 | | 1,425 |
| Debt Service | | | | 174 | 1,978 | | 2,152 |
| Operating Transfers: | | | | | | | |
| Special Revenue Fund | 11 | | | | | | 11 |
| Debt Service Fund | 13,072 | 695 | | | | | 13,767 |
| Library Fund | 6,743 | | | | | (6,743) | - |
| Reserve for Financing | 5,106 | 10 | - | 105 | 208 | | 5,429 |
| Total Expenditures | <u>190,018</u> | <u>6,804</u> | <u>5,217</u> | <u>4,019</u> | <u>18,840</u> | <u>(14,442)</u> | <u>210,456</u> |
| Interfund Adjustments | (11,675) | (38) | | (956) | (1,770) | | - |
| Total (Memorandum Only) | <u>\$ 178,343</u> | <u>\$ 6,766</u> | <u>\$ 5,217</u> | <u>\$ 3,063</u> | <u>\$ 17,070</u> | <u>\$ -</u> | <u>\$ 210,456</u> |

**CITY OF WHITE PLAINS
SUMMARY OF COMBINED OPERATING BUDGETS
2022 - 2023**

REVENUES: \$210.5M



EXPENDITURES: \$210.5M



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

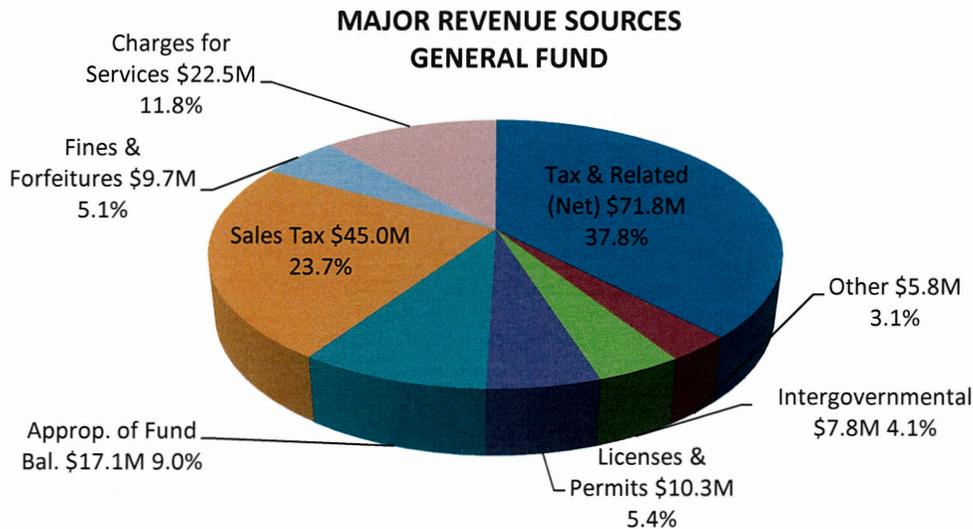
| | General Fund | | | Library Fund | | | Self Insurance Fund | | |
|---|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------------------|----------------------|--------------------|
| | 2020-21 Actual | 2021-22 Projected | 2022-23 Adopted | 2020-21 Actual | 2021-22 Projected | 2022-23 Adopted | 2020-21 Actual | 2021-22 Projected | 2022-23 Adopted |
| FINANCIAL SOURCES: | | | | | | | | | |
| Property & Related Taxes | \$ 109,079 | \$ 116,800 | \$ 116,833 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 20,124 | 19,900 | 7,833 | 18 | 18 | 17 | - | - | - |
| Charges for Services | 17,008 | 22,000 | 22,490 | - | 1 | 2 | 5,889 | 5,123 | 5,217 |
| Licenses & Permits | 9,522 | 13,500 | 10,265 | - | - | - | - | - | - |
| Fines & Forfeitures | 7,538 | 9,500 | 9,658 | - | - | - | - | - | - |
| Miscellaneous | 4,910 | 5,564 | 5,781 | 2 | 3 | 2 | 490 | 210 | - |
| Interest Income | 79 | 36 | 36 | - | - | - | 76 | 15 | - |
| Transfers In | - | - | - | 6,407 | 6,591 | 6,743 | - | - | - |
| Appropriation of Fund Balance | - | - | 17,122 | - | - | 40 | - | - | - |
| Total Financial Sources | <u>168,260</u> | <u>187,300</u> | <u>190,018</u> | <u>6,427</u> | <u>6,613</u> | <u>6,804</u> | <u>6,455</u> | <u>5,348</u> | <u>5,217</u> |
| FINANCIAL USES: | | | | | | | | | |
| Salaries and Wages | 76,820 | 77,500 | 82,288 | 2,898 | 3,059 | 3,113 | - | - | 18 |
| Employee Benefits | 49,840 | 52,300 | 54,313 | 1,559 | 1,658 | 1,603 | (8) | 17 | 19 |
| Materials & Supplies | 7,689 | 9,100 | 10,168 | 889 | 768 | 941 | - | - | - |
| Direct Costs | 13,502 | 15,800 | 17,049 | 359 | 379 | 421 | 5,959 | 5,264 | 5,180 |
| Equipment/Rolling Stock | 486 | 1,900 | 1,268 | 2 | - | 21 | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Debt Service-Principal | - | - | - | - | - | - | - | - | - |
| Debt Service-Interest | - | - | - | - | - | - | - | - | - |
| Transfers Out | 19,958 | 20,200 | 19,826 | 708 | 703 | 695 | - | - | - |
| Reserve for Financing | - | - | 5,106 | - | - | 10 | - | - | - |
| Total Financial Uses | <u>168,295</u> | <u>176,800</u> | <u>190,018</u> | <u>6,415</u> | <u>6,567</u> | <u>6,804</u> | <u>5,951</u> | <u>5,281</u> | <u>5,217</u> |
| Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses | (35) | 10,500 | - | 12 | 46 | - | 504 | 67 | - |
| Restricted Sales Tax | 4,629 | 5,300 | - | | | | | | |
| Beginning Fund Balance/Equity | <u>41,093</u> | <u>45,687</u> | <u>61,487</u> | <u>123</u> | <u>135</u> | <u>181</u> | <u>(529)</u> | <u>(25)</u> | <u>42</u> |
| Ending Fund Balance/Equity | <u>\$ 45,687</u> | <u>\$ 61,487</u> | <u>\$ 61,487</u> | <u>\$ 135</u> | <u>\$ 181</u> | <u>\$ 181</u> | <u>\$ (25)</u> | <u>\$ 42</u> | <u>\$ 42</u> |

| Sewer Rent Fund | | | Water Fund | | | Debt Service Fund | | | Total - All Funds | | |
|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|
| 2020-21 Actual | 2021-22 Projected | 2022-23 Adopted |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 109,079 | \$ 116,800 | \$ 116,833 |
| - | 362 | 225 | 121 | 123 | 125 | 140 | 133 | 126 | 20,403 | 20,536 | 8,326 |
| 2,771 | 3,168 | 3,168 | 17,860 | 17,806 | 17,807 | - | - | - | 43,528 | 48,098 | 48,684 |
| - | - | - | 4 | - | 7 | - | - | - | 9,526 | 13,500 | 10,272 |
| - | - | - | - | - | - | - | - | - | 7,538 | 9,500 | 9,658 |
| 93 | 550 | - | 378 | 53 | 29 | 4 | - | - | 5,877 | 6,380 | 5,812 |
| 2 | 2 | 2 | 30 | 15 | 15 | 9 | 3 | - | 196 | 71 | 53 |
| - | - | - | - | - | - | 15,059 | 15,297 | 13,766 | 21,466 | 21,888 | 20,509 |
| - | - | 624 | - | - | 857 | - | - | - | - | - | 18,643 |
| <u>2,866</u> | <u>4,082</u> | <u>4,019</u> | <u>18,393</u> | <u>17,997</u> | <u>18,840</u> | <u>15,212</u> | <u>15,433</u> | <u>13,892</u> | <u>217,613</u> | <u>236,773</u> | <u>238,790</u> |
| 504 | 504 | 531 | 2,391 | 2,405 | 2,392 | - | - | - | 82,613 | 83,468 | 88,342 |
| 330 | 356 | 362 | 1,476 | 1,414 | 1,374 | - | - | - | 53,197 | 55,745 | 57,671 |
| 78 | 212 | 208 | 5,962 | 7,594 | 7,627 | - | - | - | 14,618 | 17,674 | 18,944 |
| 958 | 975 | 1,056 | 1,387 | 1,931 | 2,132 | - | - | - | 22,165 | 24,349 | 25,838 |
| 2 | - | 84 | 10 | 61 | 441 | - | - | - | 500 | 1,961 | 1,814 |
| 883 | 954 | 974 | 1,764 | 1,927 | 1,788 | - | - | - | 2,647 | 2,881 | 2,762 |
| - | 1,043 | 525 | 385 | 600 | 900 | - | - | - | 385 | 1,643 | 1,425 |
| - | - | - | - | - | - | 11,352 | 11,627 | 10,259 | 11,352 | 11,627 | 10,259 |
| 124 | 145 | 174 | 1,722 | 1,887 | 1,978 | 4,404 | 4,167 | 4,233 | 6,250 | 6,199 | 6,385 |
| - | - | - | - | - | - | - | - | - | 20,666 | 20,903 | 20,521 |
| - | - | 105 | - | - | 208 | - | - | - | - | - | 5,429 |
| <u>2,879</u> | <u>4,189</u> | <u>4,019</u> | <u>15,097</u> | <u>17,819</u> | <u>18,840</u> | <u>15,756</u> | <u>15,794</u> | <u>14,492</u> | <u>214,393</u> | <u>226,450</u> | <u>239,390</u> |
| (13) | (107) | - | 3,296 | 178 | - | (544) | (361) | (600) | 3,220 | 10,323 | (600) |
| <u>9,026</u> | <u>9,013</u> | <u>8,906</u> | <u>35,091</u> | <u>38,387</u> | <u>38,565</u> | <u>3,467</u> | <u>2,923</u> | <u>2,562</u> | <u>88,271</u> | <u>96,120</u> | <u>111,743</u> |
| <u>\$ 9,013</u> | <u>\$ 8,906</u> | <u>\$ 8,906</u> | <u>\$ 38,387</u> | <u>\$ 38,565</u> | <u>\$ 38,565</u> | <u>\$ 2,923</u> | <u>\$ 2,562</u> | <u>\$ 1,962</u> | <u>\$ 91,491</u> | <u>\$ 106,443</u> | <u>\$ 111,143</u> |

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GENERAL FUND

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



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

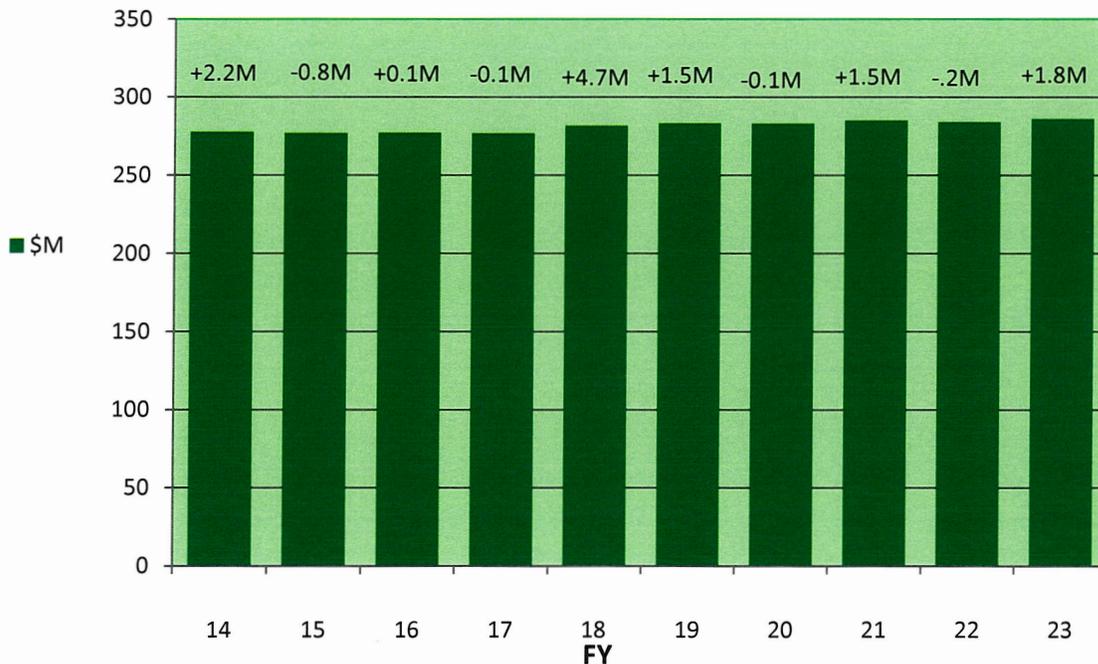
| | 2020-2021 Actual | 2021-2022 Revised Budget | 2022-2023 Adopted Budget |
|------------------------------------|-----------------------------|---|---|
| Property Taxes (Net) | \$ 64,603,880 | \$ 66,723,880 | \$ 68,655,594 |
| Sales Tax – Unrestricted | 41,661,941 | 41,700,000 | 45,000,000 |
| Sales Tax – Restricted | 4,629,104 | - | - |
| Other Taxes | 2,812,956 | 2,851,250 | 3,177,000 |
| Intergovernmental - Federal Aid | 11,583,778 | 10,990,000 | - |
| Intergovernmental - All Other | 8,540,589 | 7,844,205 | 7,833,350 |
| Charges for Services | 17,007,368 | 19,394,087 | 22,489,841 |
| Licenses and Permits | 9,522,264 | 9,538,488 | 10,264,943 |
| Fines & Forfeitures | 7,538,191 | 8,031,395 | 9,657,711 |
| Miscellaneous | 4,909,814 | 5,780,492 | 5,780,991 |
| Interest Income | 78,736 | 122,475 | 36,500 |
| | <u>172,888,621</u> | <u>172,976,272</u> | <u>172,895,930</u> |
| Appropriated for Tax Stabilization | - | 4,924,450 | 4,829,481 |
| Appropriated for Open Space | - | 120,000 | 120,000 |
| Appropriated for Tax Certioraris | - | 1,800,000 | 2,000,000 |
| Assigned to Prior Yr. Encumbrance | - | 2,830,152 | - |
| Unassigned | - | 4,750,000 | 10,173,047 |
| | <u>\$ 172,888,621</u> | <u>\$ 187,400,874</u> | <u>\$ 190,018,458</u> |

GENERAL FUND

Property Tax Levy: The assessed valuation of taxable properties in the City of White Plains on March 1, 2022 was \$286,074,129, an increase of \$1,773,496 from 2021. The following schedule summarizes the changes from the 2021 roll:

| | <u>Taxable Properties</u> | <u>Special Franchise</u> | <u>Total Taxable Roll</u> |
|----------------------------------|---------------------------|--------------------------|---------------------------|
| FY 2021-2022 Taxable Roll | \$ 272,071,900 | \$ 12,228,733 | \$ 284,300,633 |
| Assessments Added to Roll | 4,644,662 | 1,202,716 | 5,847,378 |
| Assessments Removed from Roll | (4,263,085) | - | (4,263,085) |
| Net Change to Partial Exemption | 189,203 | - | 189,203 |
| FY 2022-2023 TAXABLE ROLL | \$ 272,642,680 | \$ 13,431,449 | \$ 286,074,129 |
| Net Change | \$ 570,780 | \$ 1,202,716 | \$ 1,773,496 |

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 2022-2023 increased by \$1.8 million following a decrease of \$0.2 million in the previous fiscal year. Components of the year-to-year change impacting the adopted budget are as follows: additional assessments of \$5.8 million, net change to partial exemptions of \$189,203 and assessments removed from the roll of \$4.3 million. The current fiscal year City tax rate is \$230.22. The fiscal year 2022-2023 budget includes a property tax rate increase of 1.86%, or \$4.29 per

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thousand dollars of assessed value, for a total rate of \$234.51. For a residential home with a median assessment of \$13,500, City property taxes will be \$3,166, an increase of approximately \$58 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$1.4 million in fiscal year 2022-2023, an increase of \$296,547 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:

| | 2020-2021 Actual | 2021-2022 Budget | 2022-2023 Budget |
|---|---------------------|---------------------|---------------------|
| Property Tax Levy | \$63,502,759 | \$65,451,692 | \$67,087,244 |
| Payments in Lieu of Taxes | 1,071,541 | 1,093,803 | 1,390,350 |
| Prior Year Collections | 30,580 | 200,385 | 200,000 |
| Allowance for Refunds/ Uncollected Taxes | (1,000) | (22,000) | (22,000) |
| | \$64,603,880 | \$66,723,880 | \$68,655,594 |
| Tax Rate | \$224.52 | \$230.22 | \$234.51 |

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 in 2019. Under this law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower) plus or minus other allowable adjustments, unless a super majority of the Common Council votes affirmatively to override the tax cap. The formula used to calculate the tax cap includes property taxes; the City's Business Improvement District (BID) special assessments; PILOTs; a tax based growth factor (generally new construction); exclusions for increases in employer contributions to the New York State Retirement Systems where the increase is caused by growth in the system average actuarial contribution rate in excess of two percentage points; exclusions for expenditures resulting in court orders or judgments arising out of tort actions (this does not include tax certiorari) for any amount that exceeds five percent of the prior year tax levy, and adjustments for cost and savings as determined by the State Comptroller due to the transfer of functions from one local government to another. The adopted tax levy increase is less than the maximum allowed by the above formula.

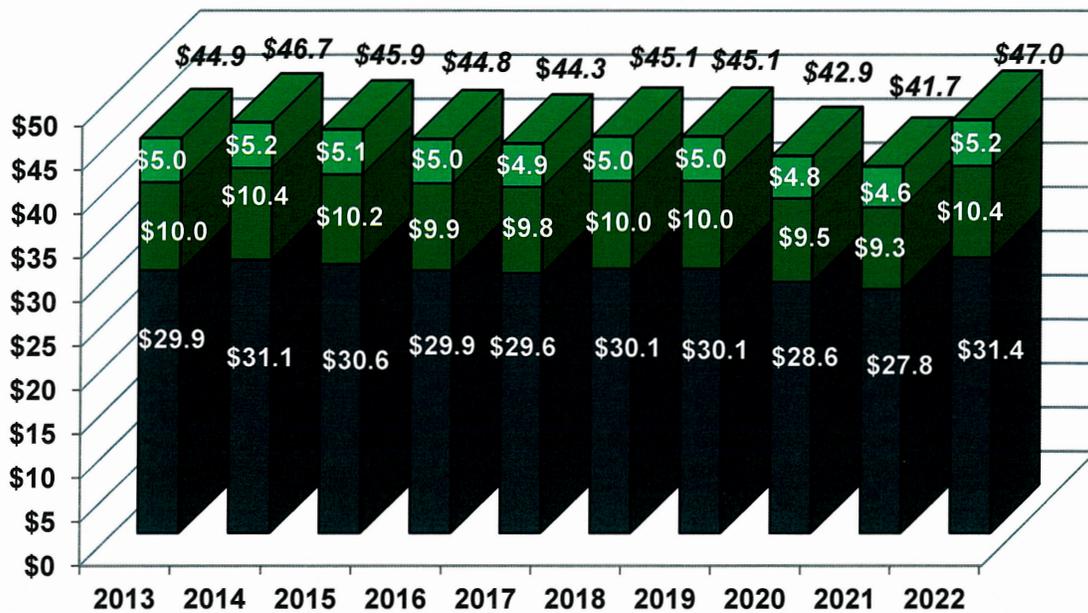
In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$750.33 per \$1,000 on July 1, 2022. This limit, when compared with the adopted tax rate of \$234.51, less allowable exclusions, leaves a potential taxing margin of \$565.21 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 needed approval from New York State to retain the full sales tax rate. Recently proposed New York State Governor's Budgets eliminated this requirement and made the entire sales tax rate permanent but the final State Budgets have yet to include this change. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2.25%. The FY 2022-2023 adopted budget of \$45.0 million (the full 2 ¼% rate), is \$3.3 million more than the \$41.7 million included in the current year's budget. Not included in the adopted sales tax budget is the 1/4% increase initially approved in

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June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The authorization for this tax has been extended to August 31, 2023. 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 2021-2022 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, 2021, there was \$4.9 million in the Tax Stabilization Account which was not appropriated. 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, 2021 are available for appropriation in the City's 2022-2023 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2023-2024. This account is an important resource for the City to maintain a reasonably stable tax levy.

The 2022-2023 fiscal year adopted budget includes a sales tax estimate of \$45.0 million (24% of General Fund funding) which is slightly less than what is expected to be received in the current year. The adopted budget for sales tax is \$3.3 million more than the current year's budget due to rebounding of sales tax revenue collections since the height of the COVID-19 pandemic. The State does not supply the City with detailed information about its sales tax distributions which, along with the uncertainty of COVID-19 caseloads, makes predicting where these revenues will go in the next budget year difficult, but we can only assume that the internet sales tax is at least in part responsible

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for the sales tax revenue collections approaching pre-pandemic levels. For the first ten months of fiscal year 2021-2022, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$40.8 million. The sales tax estimate in the adopted budget is conservative because at this time it is still unclear if the economy has fully rebounded from the downturns associated with the pandemic. 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 (\$330,000), which is \$20,000 less than amount in the current year's budget and the utilities gross receipts tax which is budgeted at \$1,182,000, which is an increase of less than 1% from the current year. 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 \$850,000, which is an increase from the \$505,250 budgeted in the current year. This too appears to be an account where a COVID related decrease is bouncing back. This tax is also subject to authorization by the State. The current authorization has been extended until December 31, 2023.

Intergovernmental Revenues: Intergovernmental revenues in the FY 2022-2023 adopted budget are down significantly from the current year due to the revenue received from the Federal American Rescue Plan Act (ARPA) of 2021 in the current and prior year. The ARPA revenue received by the City in those two years combined totaled \$23.2 million. The first half of this amount was received in the 2020-2021 Fiscal Year and the remaining half, or \$11.6 million, was received in the 2021-2022 Fiscal Year. While this revenue was a fantastic development for the City, it should be noted that the City expects to have lost over \$40 million in revenue due to the pandemic.

General state aid, known as Aid and Incentives to Municipalities (AIM), is the second largest revenue item in this category and is budgeted at \$5.46 million. This is the same amount that the City had been receiving for several years before the State Budget reduced and then ultimately reinstated this revenue. The New York State Budget includes this same amount for the upcoming year, but there is hope that it could be increased at some point in the near future. The Mortgage Recording Tax revenue is budget at \$2,000,000 in the fiscal year 2022-2023 budget, the same amount as the current year's budget. Six month receipts totaled \$1.2 million for the period April 2021 through September 2021. Preliminary returns for the second half of the year give reason to hope that this revenue may exceed the \$2,000,000 budgeted in the current year. FEMA revenues in the amount of \$1.0 million have been received in the current fiscal year. These revenues were reimbursement for COVID related and storm related expenses incurred by the City in the past couple of years.

All other Intergovernmental revenue is budgeted at \$370,094.

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 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.

Charges for Services in the adopted FY 2022-2023 budget total \$22.5 million, an increase of \$3.1 million or 16% as compared to the FY 2021-2022 adopted budget. This is mainly due to parking meter and parking permit revenue increases. During the height of the COVID pandemic the amount of commuters and consumers coming into the City on a daily basis decreased significantly which led to a

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reduction in these parking related revenues mentioned above. While these revenues have not yet returned to the pre-pandemic level, they have increased throughout the current fiscal year and are budgeted to continue at the current level into the next fiscal year.

A charge to the Water Fund (\$1,645,302) for services provided by the General Fund, as well as a charge to the Sewer Rent Fund (\$841,952) is included in the adopted budget. The charges in both categories reflect the need for increased engineering services from City staff to comply with federal and state mandates and to implement capital projects approved by the Common Council. Fee increases for Recreation and Youth programs approved earlier this year are also reflected in the adopted budget. Revenue for Police contract services is \$1.8 million.

Licenses and Permits: Revenues from various types of licenses and permits are budgeted conservatively at \$10.3 million, a 7.6% increase over the FY 2021-2022 adopted budget. Receipts in this category last year totaled \$9.5 million but in the previous fiscal year totaled \$12.1 million. Revenues from the Building Department represent the largest component of this revenue category totaling \$6.7 million, or over 65% of the total category. Building permits are budgeted at \$4.5 million in fiscal year 2022-2023, 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 \$957,500. 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 decreasing annually as consumers convert to new technology. It is estimated that this erosion will continue over the next few years. Public Works revenue in this category includes permits for street openings, street obstructions and storm water permits and is budgeted at \$1,318,000. Revenue from Public Safety permits are expected to increase slightly based on revenue projections for the current fiscal year. Public Safety revenue (\$1,183,277) 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 included in the adopted budget at \$80,000.

Fines and Forfeitures: Fines and forfeitures in the adopted budget total \$9.7 million, up significantly from the \$8.0 million in the fiscal year 2021-2022 adopted budget. Major revenue sources within this category include parking fines (\$7.5 million), fines and bail imposed through the City Court (up 8% to \$650,000 as courts return to pre-pandemic operating levels), overtime parking notices (\$65,540), hazard alarm fines (\$60,000), and fines imposed for red light violations (\$1.4 million). The budget for the red light violations assumes the use of cameras in all intersections authorized by the State.

Miscellaneous Revenues: Miscellaneous revenues are budgeted at \$5.8 million in fiscal year 2022-2023, almost unchanged from the current year's adopted budget. The largest revenue sources in this category are the rental of City properties (\$1,780,949), developer's contributions/fees (\$1,725,000), the lease of parking spaces within the Longview garage (\$900,707) and other City parking areas, as well as the rental of a portion of Renaissance Fountain Park (\$117,771). 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 \$695,000 for the approved solar panel rental agreement initiative. It is expected that this agreement will add over \$900,000 in new revenue for the City when fully implemented.

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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. Due to historically low interest rates the adopted budget for interest earnings in FY 2022-2023 is \$36,500, a substantial decrease from what was received in FY 2019-2020 (\$955,662) but in line with what is estimated to be received in the current fiscal year.

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 2022-2023 recommends an appropriation of \$10.2 million to balance the budget. An appropriation of \$2,000,000 from fund balance committed to tax certiorari is also recommended. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$120,000) will be allocated towards debt service on prior recreation improvements and land acquired by the City. Finally, the adopted budget for FY 2022-2023 also includes an appropriation of \$4.8 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2020-2021 receipts from the quarter percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 9% 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 committed to securing new sources of income to fund operations and to maintain or grow its fund balance in order to provide for long term financial stability. The adopted budget includes revenue (\$695,000) to be earned from 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 is expected to provide \$850,000 in revenue to the City and provided over \$1.2 million before the economic downturn of the COVID-19 pandemic. The City has also negotiated payments from developers, who are using the County's IDA, to replace local sales and mortgage taxes. This 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.

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2022-2023 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

Revenues:

| | |
|---|-----------------------|
| Proposed Budget | \$ 189,818,458 |
| Increase in the Appropriation of the Tax Certiorari Fund Balance | 200,000 |
| Adopted Budget | \$ 190,018,458 |

Expenditures:

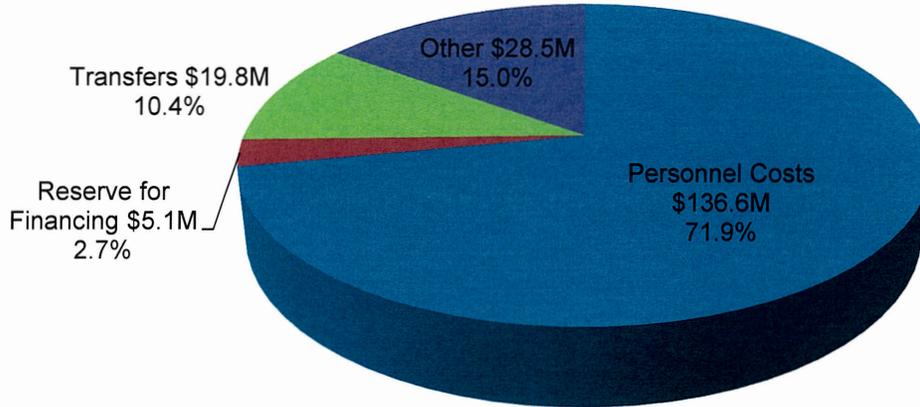
| | |
|--|-----------------------|
| Proposed Budget | \$ 189,818,458 |
| Increase in Salary and Benefit Adjustments | 1,304,983 |
| To Special Revenue Fund | 11,500 |
| Increase in Electricity Expense | 370,000 |
| Increase in Consultant Expense | 50,000 |
| Increase in Tax Certiorari Expense | 200,000 |
| Increase in Equipment Expense | 100,000 |
| Decrease in the Reserve for Financing | -1,849,940 |
| Increase in the General Fund Contribution to the Library Fund | 13,457 |
| Adopted Budget | \$ 190,018,458 |

OTHER FUNDS:

In the Self Insurance, Debt Service and Sewer Rent Funds, there are no changes between the proposed and adopted budgets. In the Library and Water Funds, adjustments were made to certain salary and benefit lines.

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MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2021 and last year's actual expenditures are shown below:

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget | 2022-2023 Budget |
|----------------------------|-----------------------------|-------------------------------------|-----------------------------|
| Salaries & Wages | \$ 76,820,272 | \$ 77,063,043 | \$ 82,288,193 |
| Employee Benefits | 49,840,025 | 51,990,869 | 54,312,559 |
| Materials & Supplies | 7,689,302 | 9,352,537 | 10,167,713 |
| Direct Costs | 13,501,708 | 17,405,493 | 17,049,134 |
| Equipment/Rolling Stock | 485,529 | 1,874,609 | 1,268,416 |
| Reserve for Financing | - | 9,522,126 | 5,106,351 |
| Operating Transfers: | | | |
| Capital Projects Fund | - | - | - |
| Debt Service Fund | 13,550,554 | 13,578,534 | 13,071,918 |
| Library Fund | 6,407,805 | 6,591,163 | 6,742,674 |
| Other Funds | - | 22,500 | 11,500 |
| Total Expenditures: | \$ 168,295,195 | \$ 187,400,874 | \$ 190,018,458 |

Salaries & Wages: Based on approved pay plans, \$82.3 million is budgeted for salaries and wages, an increase of \$2.2 million or 2.7% from the FY 2021-2022 adopted budget. The increase is the result of a change in the number of filled positions or funded vacant positions that are expected to be filled in the near future, plus or minus many other factors, such as employee step increases and salary increases approved by the Common Council, when compared to the current year's budget. The FY 2022-2023 budget reflects positions filled as of the end of February 2022 with some adjustments for positions expected to be filled or become vacant in the future. An allowance for merit pay which will be calculated in June 2022 has been included in the Reserve for Financing. Pursuant to City policy, the salaries and wages budget does not usually include funding for vacant full-time positions other than specific cases. For example, because of the start dates of training academies, funding has been provided for some currently vacant Public Safety positions. The City's salary and wages budget was adjusted at budget adoption for any staffing changes that occur between the proposed budget and the

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end of April. The budget also provides funding for part-time positions in accordance with adopted changes to the City's hourly pay plan. The budget for part-time salaries totals \$2.7 million in the FY 2022-2023 budget, 21% more than the FY 2021-2022 adopted budget. Increased funding for part-time salaries is mostly due to programmatic changes related to the number of individuals expected to be served next year due to the elimination of certain New York State COVID regulations that restricted programs in the current year.

A total of 893 positions are authorized City-wide (of which 848 are funded) in the adopted budget. This is an increase of 6 authorized positions and from the FY 2021-2022 adopted budget. The adopted budget adds 3 police officer positions, 2 firefighter positions and 1 position in the Department of Public Works to the Table of Organization. All 6 new positions are needed due to the additional development in the City. There are 782 full-time positions funded in the General Fund adopted budget out of an authorized total of 821 positions. 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 \$5.4 million or \$0.5 million more than the amount funded in the current fiscal year. The largest increase is to overtime in the Public Safety Department based on the expected level of need for this service.

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 71% 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 2022-2023 adopted budget total \$136.6 million. Revenues from the sales tax and real property tax are expected to total \$112.1 million. Accordingly, management of the City's work force through the Vacancy Release Committee is key to controlling costs.

The challenge facing government policy-makers and managers today is to utilize human resources more effectively; to provide employees with clear-cut objectives; and to give them the tools that are necessary to get the job done correctly and efficiently. Also important is the need to eliminate unproductive and/or ineffective practices, to utilize available technology to the greatest extent possible and to review requests for additional staff critically to ensure proper staffing levels. The City's management reviews staffing levels throughout the year.

GENERAL FUND

The City-wide workforce of 893 authorized positions can be summarized as follows:

| | <u>Authorized</u> | <u>% of Total</u> |
|--------------------|-------------------|-------------------|
| General Government | 102 | 11 % |
| Parking | 97 | 11 % |
| Public Works | 235 | 26 % |
| Public Safety | 397 | 45 % |
| Community Services | <u>62</u> | <u>7 %</u> |
| | 893 | 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 \$54.3 million, an increase of \$0.4 million 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 \$6.2 million in FY 2022-2023, a slight increase over the current year. The MTA payroll tax is also budgeted in this category at \$278,478.

After increasing significantly in the FY 2021-2022 adopted budget Pension costs are decreasing from \$17.2 million to \$15.6 million in the FY 2022-2023 adopted budget. Pension rates are set by the Office of the New York State Comptroller. The rates are set as of March 31st of the prior year. The dip in the Pension Fund value in March of 2020, due to the negative impact on the Stock Market resulting from the COVID-19 pandemic, led to the increase in the rates seen last year. The Stock Market bounced back and was up significantly on March 31, 2021 which has brought these rates back down. The adopted budget does not anticipate that rates will increase in the last three months of the new fiscal year. The following chart provides a comparison of pension rates supplied by the State for 2020-2021 through 2022-2023.

| <u>Pension Rates</u> | <u>04/01/20- 03/31/21 Actual</u> | <u>04/01/21- 03/31/22 Actual</u> | <u>04/01/22- 06/30/23 Budget</u> |
|--------------------------------------|--|--|--|
| <u>Police & Fire Retirement:</u> | | | |
| Tier 2 | 26.0% | 30.9% | 29.5% |
| Tier 3 | 25.7% | 29.9% | 29.7% |
| Tier 5 | 21.4% | 26.0% | 25.4% |
| Tier 6 | 16.0% | 20.1% | 20.5% |
| <u>Employees Retirement System:</u> | | | |
| Tier 1 | 21.6% | 25.2% | 17.5% |
| Tier 2 | 19.7% | 23.0% | 15.9% |
| Tiers 3, 4 | 16.1% | 18.2% | 13.0% |
| Tier 5 | 13.4% | 15.2% | 11.1% |
| Tier 6 | 9.6% | 10.7% | 8.2% |

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at \$29.9 million in fiscal year 2022-2023, an increase of \$1.8 million or 6.3% over the adopted budget for FY 2021-2022. The New York State

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Health Insurance Program (NYSHIP) has increased premium rates starting January 1, 2022 (12.7% for family plans; 11.3% for single plans) as compared to 2021. In addition, an increase of 5% is included in the adopted budget for January 1, 2023. Retiree health insurance costs are included in these increases and are budgeted at \$10.7 million, which is included in the total cost of health insurance above as is the cost for active employee premiums (\$16.7 million). Also included is the expense for Retirees Medicare Payments (\$1.8 million).

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. Some 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 portion of which is returned to the employees or retirees. The Health insurance buyout payment for active employees is budgeted at \$530,000, while buyouts for retirees are budgeted at \$190,000.

Dental insurance premium payments are budgeted at \$514,439 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 \$118,930, based on the current number of eligible employees and the contracted rate of \$349 per employee. The premium for group life insurance is budgeted at \$75,085. The City also pays supplemental benefits, uniform maintenance and shoe allowance in the amount of \$793,815. Also included in employee benefits are expenses related to education and training (\$125,800), tuition reimbursement (\$29,500) and work clothing, protective clothing and uniforms (\$538,690).

Materials & Supplies: Appropriations in this category of expense total \$10.2 million in the adopted budget, up 14.1% from the fiscal year 2021-2022 adopted budget. The largest increase occurs in the cost of electricity which is up \$718,252 from the current year adopted budget. The savings due to the continued installation of LED lighting in various locations throughout the City has helped to keep this increase from being even larger. Also increasing is the gasoline expense (\$688,132) which is budgeted 43.3% higher than in the 2021-2022 adopted budget, other rolling stock related expenses of \$1.0 million and the purchase of salt which is up 13.7% to \$747,350. Other major expenditures within the category of materials and supplies include building and facility operations, office operations, traffic lighting operations and rentals.

Direct Costs: Direct costs, which are comprised primarily of insurance costs and contractual services (such as waste haul-away, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$17.0 million in the adopted budget, an increase of 6.8% from the current year's adopted budget. Included in this category is \$700,000 for BID services (offset by BID assessments on the revenue side of the budget). The budget includes an allocation of \$754,570 for the ambulance contract. The two largest components of direct costs are legal judgments and settlements for tax certiorari which is budgeted at \$2.0 million and the contribution to the Self Insurance Fund (\$4.9 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 (\$941,422), service contracts (\$1.3 million), ticket collections (\$400,000) and credit card fees (\$771,000). Support to the Slater Center will remain at \$226,000. Bus transportation charges have increased by \$92,300 to \$147,625. The adopted budget includes an allocation of \$810,000 for the red light camera contract as cameras for all authorized intersections are now on line.

GENERAL FUND

Equipment: Included in this category is the acquisition of rolling stock, which accounts for \$1.0 million of the \$1.3 million budgeted. Other equipment requests include protective services equipment (\$40,000), personal computers (\$38,413) and other computer equipment (\$9,400), machinery equipment (\$46,868) and traffic control equipment (\$18,000).

Rolling Stock: The City's Capital Improvement Program recommends the replacement of certain vehicles in FY 2022-2023. In the General Fund adopted budget, twenty vehicles are funded with cash. These include 7 hybrid police vehicles, an electric car in each of the Building, Planning and Public Works Departments and a hybrid carryall in the Parking Department. Other vehicles planned to be financed with cash include a small dump truck, two pickup trucks, a utility vehicle and a trailer in the Public Works Department, as well as a motorcycle in the Police Department and two pickup trucks and a trailer in the Parking Department. A total of \$1,045,000 has been included in the General Fund adopted budget for the above listed rolling stock items. The Capital Improvement Program also recommends the purchase of one vehicle with cash to be purchased from the Water Fund (\$350,000) and seventeen vehicles to be purchased through the sale of bonds in the Capital Budget at a total estimated cost of \$4,250,000. The following vehicles are recommended for replacement through the issuance of debt: a fire pumper truck, an emergency services unit, six refuse compactors, three dump trucks, an aerial lift, a Zamboni, an asphalt paver, a paving roller and a jet truck and a vacuum truck in the Sewer Rent Fund.

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 2022-2023 Budget includes an allowance for merit pay increases owed as of July 1 pursuant to the CSEA contract as well as an allowance to settle any potential labor contracts. If necessary, funds will be transferred to the appropriate salary and benefit accounts after budget adoption. The adopted budget for the Reserve for Financing is \$5.1 million.

Transfer to Library Fund: The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$6,742,674. 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 3.5% 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 7, 2022, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2022-2023 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 2022-2023 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the adopted operating budget for FY 2022-2023, 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 be funded through debt issuance, with the exception of those projects for which grant and other funding is available.

GENERAL FUND

Transfer to Debt Service: An appropriation for debt service in the amount of \$13.1 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 2022-2023. This is a decrease of almost 4% from what was included in the current year adopted budget and is mostly due to favorable interest rates on new debt and the refunding of existing debt over the last couple of years. In addition, an appropriation of debt service fund balance (\$600,000) is being used to meet current obligations in the new budget year. Based on the recommendations of the Budget and Management Advisory Committee, the proceeds from certain foreclosed property sales have been dedicated to the Debt Service Fund available for future appropriation.

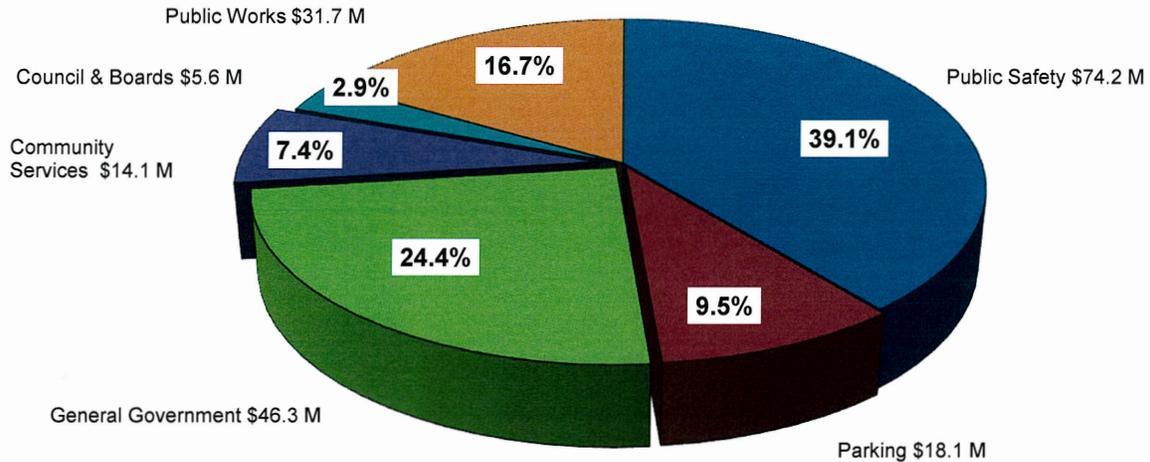
Expenditure Outlook: In the FY 2022-23 adopted budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Current labor contracts include provisions for reduced pay plans for new employees. Also key to continued expenditure control 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, yet City government continues to be saddled with this obligation. Relief from the State is needed for this tax and for numerous unfunded mandates that originate at the state level. A two percent cap on municipal tax levies has been imposed by the State with the promise of mandate relief to result in expenditure savings. Until the state delivers on its promise, funding the expenditures required to provide the services needed by our residents will continue to be a 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. 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 in the adopted budget is through the installation of solar panels over certain city property.

With the associated inflation of the current economic environment and as the Country emerges from the economic crisis related to the COVID-19 pandemic, controlling expenditures where possible is of critical importance. Ensuring expenditures do not outpace revenues will need to be closely monitored by all Local Governments. One example of this is the 12% increase in Health Insurance costs (rates set by NYS) for City employees effective January 1st 2022. Other examples are the increases in gasoline, electricity and other utilities seen by not only residential customers, but by Municipalities as well.

GENERAL FUND EXPENDITURES BY DEPARTMENT

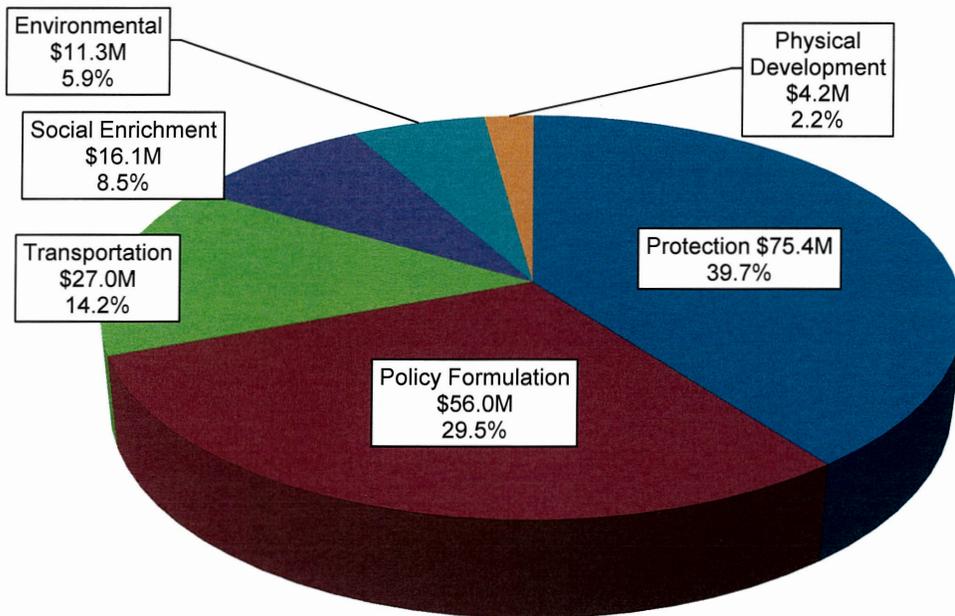


| Department | 2022-2023 Budget | Percent of Total | Department | 2022-2023 Budget | Percent of Total |
|--------------------------------|-------------------|------------------|-----------------------------|----------------------|------------------|
| Council & Boards: | | | Public Works: | | |
| Council* | \$5,521,809 | 2.91% | Bureau of Admin. | 1,729,898 | 0.91% |
| City Court | 29,500 | 0.02% | Bureau of Engineering | 2,923,208 | 1.54% |
| Board of Assessment Review | 18,523 | 0.01% | Bureau of Bldg. Mntce. | 4,471,622 | 2.35% |
| Zoning Board of Appeals | 3,075 | 0.00% | Bureau of Garage & Shop | 2,341,622 | 1.23% |
| Real Estate Committee | 3,025 | 0.00% | Bureau of Storm Water | 144,475 | 0.08% |
| Board of Ethics | 300 | 0.00% | Bureau of Highways | 10,145,115 | 5.34% |
| White Plains Housing Authority | 10,460 | 0.01% | Parks Maintenance | 2,006,458 | 1.06% |
| | <u>5,586,692</u> | <u>2.94%</u> | Bureau of Sanitation | 7,941,411 | 4.18% |
| | | | | <u>31,703,809</u> | <u>16.68%</u> |
| General Government: | | | Public Safety: | | |
| Office of the Mayor | 986,845 | 0.52% | Public Safety Admin. | 1,962,481 | 1.03% |
| City Clerk Office | 699,924 | 0.37% | Fire Department | 29,215,559 | 15.38% |
| Law Department | 3,085,531 | 1.62% | Police Department | 43,006,973 | 22.63% |
| Assessor Office | 697,740 | 0.37% | | <u>74,185,013</u> | <u>39.04%</u> |
| Finance Department | 32,665,842 | 17.19% | Community Services: | | |
| Budget Department | 585,900 | 0.31% | G/F Contribution to Library | 6,742,674 | 3.55% |
| Information Technology | 1,626,902 | 0.86% | Recreation & Parks | 4,388,895 | 2.31% |
| Purchase Department | 551,676 | 0.29% | Youth Bureau | 2,937,459 | 1.55% |
| Planning Department | 1,289,474 | 0.68% | | <u>14,069,028</u> | <u>7.40%</u> |
| Building Department | 3,198,539 | 1.68% | Total Expenditures | <u>\$190,018,458</u> | <u>100.00%</u> |
| Personnel Department | 973,139 | 0.51% | | | |
| | <u>46,361,512</u> | <u>24.40%</u> | | | |
| Parking: | | | | | |
| General Operations | 9,331,114 | 4.91% | | | |
| Garages | 2,259,536 | 1.19% | | | |
| Lots | 239,670 | 0.13% | | | |
| Violations | 1,864,117 | 0.98% | | | |
| Enforcement | 2,624,432 | 1.38% | | | |
| Enforcement - City Center | 260,627 | 0.14% | | | |
| Traffic Operations | 1,532,908 | 0.81% | | | |
| | <u>18,112,404</u> | <u>9.53%</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 2021-2022</u> | <u>Adopted 2022-2023</u> | <u>Percent Change</u> |
|---------------------------------------|------------------------------|------------------------------|---------------------------|
| Policy Formulation and Administration | | | |
| City Wide Expenses* | \$ 39,770,353 | \$ 35,426,485 | (10.9)% |
| Other | 20,662,329 | 20,576,848 | (.4)% |
| Protection of Persons & Property | 70,760,235 | 75,423,687 | 6.6% |
| Environmental Protection | 11,130,926 | 11,284,425 | 1.4% |
| Transportation | 25,601,823 | 27,018,845 | 5.5% |
| Social Enrichment Opportunities | 15,185,486 | 16,079,744 | 5.9% |
| Physical Resource Development | 4,289,722 | 4,208,424 | (1.9)% |
| Total Expenditures: | \$ 187,400,874 | \$ 190,018,458 | 1.4% |

* 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 |
|----------------|--------------------------------------|---------------------------------------|---|---------------------------------|-----------------|
| 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 |
| 2019-20 | 164,356,208 | 166,486,667 | (2,130,459) | 4,771,469 | 41,093,382 |
| 2020-21 | 168,259,509 | 168,295,180 | (35,671) | 4,629,104 | 45,686,815 |

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. Beginning in fiscal year 2016-2017, 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 2016-2017 was 1%. Expenditure growth for FY 2017-2018 was 2.7%. FY 2018-2019 expenditure growth was 1.2%. There was no expenditure growth for FY 2019-2020 and expenditure growth for FY 2020-2021 was 1%. Expenditure growth for FY 2021-2022 is projected at 5.1%. Components of this growth are the significant increase in pension costs due to the rates set by New York State for FY 2021-2022, energy and other inflation related increases and the increase in costs related to programs and equipment as the City has rebounded from the economic downturn and restrictions of the pandemic.

Revenues: The General Fund's two major sources of revenue, the property tax and sales tax, are included in the FY 2022-2023 adopted budget at \$67.1 million and \$45.0 million, respectively. Property tax rates generally increase to fund losses in assessed value and expenditure growth not funded through an increase in sales tax receipts and other revenue sources. The economic downturn of COVID-19 pandemic which negatively impacted revenues in the City has stressed this balance even more so. As an example, sales tax revenue collections which were \$45.1 million in FY 2018-2019 decreased to \$42.9 million in FY 2019-2020 as the pandemic began and then to \$41.7 million in FY 2020-2021. Sales tax revenues have rebounded in the current fiscal year and are currently projected at \$47.0 million. The hope is that this revenue continues to rebound in the next fiscal year but with only partial revenues collected thus far this year, it is conservatively being budgeted at \$45.0 million in FY 2022-2023. Federal Relief aid in the amount of \$23.2 million was allocated to the City in the "American Rescue Plan Act of 2021". This revenue was received in two equal allocations. The first allocation was received in FY 2020-2021 and helped to offset revenue losses incurred since the beginning of the pandemic and the second allocation was received during the current fiscal year. No revenue is expected from this program in Fiscal Year 2022-2023.

GENERAL FUND

While this revenue falls well short of the actual revenue lost by the City due to the pandemic it, combined with the City's strong fiscal standing when the pandemic began, allowed the City to endure this economic challenge with little disruption to the vital services and programs provided.

Assessed value increased by \$1.8 million in FY 2022-2023. Over the past ten years, the assessment roll has increased by a total of \$8.3 million. Until new projects currently approved and/or under consideration by the City are actually constructed, it is anticipated that there will be no substantial growth in the assessment roll other than additional transfers from the PILOT roll.

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 a 2.0% inflation growth which is the maximum allowed, plus or minus other factors. The adopted property tax levy will increase by \$1.6 million; the levy reflects the amount of revenue that is required to be generated from the City's assessment roll to balance the City's budget after all other revenues have been included.

The City's sales tax represents 24% of adopted 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 1.0% in fiscal year 2016-2017. Receipts increased (1.6%) in FY 2017-2018, and again in 2018-2019, but only by 0.1%. As previously mentioned, once the economy began to struggle after the onset of the COVID-19 pandemic this revenue decreased dramatically. In FY 2019-2020 this revenue decreased 4.8%. In FY 2020-2021 receipts decreased by an additional 3.0%. The projection for the current year is \$47.0 million. For the 2022-2023 fiscal year, sales tax is budgeted conservatively at \$45.0 million for unrestricted sales tax. While sales tax revenue has increased dramatically so far this fiscal year as compared to the prior year lows, it is still unclear what may happen for the rest of this fiscal year and for the following fiscal year as well. The hope is that this revenue will continue to increase and perhaps exceed both the current year forecast as well as the amount budgeted for FY 2022-2023. In future years, sales tax revenue collections should continue to rebound off of their lows as the National Economy continues to improve. As the foregoing chart indicates, expenditures have exceeded revenues, but the tax stabilization has made it possible to overcome that deficit and increase fund balance.

The next largest source of operating revenue to the City in the General Fund is Charges for Services which is budgeted at \$22.5 million in the FY 2022-2023 Adopted Budget. This is in line with the current fiscal year forecast. This category of revenue provides 11.8% of the funding in the adopted budget. Charges for Services in several departments are raised periodically to reflect the increased cost of providing services. In the 2022-2023 Budget, Recreation and Parks and the Youth Bureau included fee increases in this category. The Parking Department is expected to raise over \$24 million in Charges for Services and Fines and Forfeitures combined next year to finance the construction, maintenance and operation of the City's extensive parking system which serves residents and non-residents alike. Parking revenues, like sales tax collections, were also hit hard by the recent economic downturn and collections have rebounded significantly off of the recent lows. For example, the same \$24 million is expected to be collected in the current fiscal year and is \$5.3 million or 28% higher than what was collected in FY 2020-2021. 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

GENERAL FUND

from licenses and permits is \$10.3 million in the Adopted Budget. Building permit revenue is in this account and budgeted at \$4.5 million, up from the \$4.0 million budgeted in the current year but below what is expected to be received in the current fiscal year (\$8.2 million). State aid is budgeted at the amount included in the New York State Budget (\$5.5 million). This amount, which had been reduced by 20% and then ultimately reinstated has remained at this level for over a decade. Mortgage tax receipts are budgeted at the same amount (\$2 million) as the current year's adopted budget. Interest income is projected to remain about the same as is currently forecasted for the current year but well below what has been earned in previous years due to historically low interest rates.

Fund Balance: The total appropriation of fund balance in the adopted fiscal year 2022-2023 General Fund budget has increased from \$11.6 million to \$17.1 million. The appropriation of unassigned fund balance is \$10.2 million. An appropriation of \$4.8 million from the Tax Stabilization Account, \$120,000 from the recreation and open space reserve, and \$2,000,000 from the tax certiorari reserve are also included in the adopted budget.

GENERAL FUND

The following forecasts are not absolutes, but are provided to stimulate a constructive discussion of the City's overall economic position.

| | Actual 2020-21 | Forecast 2021-22 | Forecast 2022-23 |
|--|-------------------|---------------------|---------------------|
| Revenues & Other Sources | | | |
| Property Tax Levy | \$ 63.5 | \$ 65.4 | \$ 67.0 |
| Sales Tax - Unrestricted | 41.7 | 47.0 | 45.6 |
| Other Tax Related Items | 3.9 | 4.4 | 4.4 |
| Intergovernmental | 20.1 | 19.9 | 7.8 |
| Charges for Services | 17.0 | 22.0 | 22.9 |
| Licenses Permits | 9.5 | 13.5 | 10.5 |
| Fines & Forfeitures | 7.6 | 9.5 | 9.7 |
| All Other | 5.0 | 5.6 | 5.8 |
| | <u>168.3</u> | <u>187.3</u> | <u>173.7</u> |
| Expenditures & Other Uses: | | | |
| Salaries & Wages | 76.8 | 77.5 | 82.1 |
| Employee Benefits | 49.8 | 52.3 | 54.6 |
| Materials & Supplies | 7.7 | 9.1 | 10.0 |
| Direct Costs | 13.5 | 15.8 | 16.6 |
| Equipment/Rolling Stock | 0.5 | 1.9 | 1.2 |
| Reserve for Financing | 0.0 | 0.0 | 0.0 |
| Interfund Transfers: | | | |
| Library Fund | 6.4 | 6.6 | 6.7 |
| Debt Service Fund | 13.6 | 13.6 | 13.1 |
| Other Funds | 0.0 | 0.0 | 0.0 |
| | <u>168.3</u> | <u>176.8</u> | <u>184.3</u> |
| Total Revenues Over (Under) Expenditures | 0.0 | 10.5 | (10.6) |
| Restricted Sales Tax | 4.6 | 5.3 | 5.2 |
| Beginning Fund Balance | 41.1 | 45.7 | 61.5 |
| Ending Fund Balance | <u>\$ 45.7</u> | <u>\$ 61.5</u> | <u>\$ 56.1</u> |
| Components of Ending Fund Balance: | | | |
| Non-spendable (inventory/prepaid expenditures/receivables) | \$ 1.2 | \$ 1.4 | \$ 1.4 |
| Assigned to purchases on order | 2.6 | 3.2 | 2.8 |
| Assigned to tax certiorari | 5.0 | 6.0 | 6.0 |
| Assigned to subsequent year's expenditure | 11.6 | 17.1 | 16.8 |
| Assigned to WP Housing Authority | 0.2 | 0.2 | 0.2 |
| Committed for open space | 0.2 | 0.2 | 0.2 |
| Restricted for tax stabilization | 4.8 | 5.3 | 5.2 |
| Unassigned | 20.1 | 28.1 | 23.5 |
| Total Components of Ending Fund Balance | <u>\$ 45.7</u> | <u>\$ 61.5</u> | <u>\$ 56.1</u> |

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

| | 2021-22 | | | Adopted 2022-23 Budget |
|-------------------------------------|-----------------------|---------------------------------|--------------------------------------|------------------------------|
| | 2020-21 Actual* | Revised Budget 12/31/2021 | Year to Date Actual 12/31/2021 | |
| REVENUES: | | | | |
| Property Taxes | \$ 64,604,880 | \$ 66,745,880 | \$ 66,321,210 | \$ 68,677,594 |
| Allowance for Uncollected Taxes | (1,000) | (22,000) | - | (22,000) |
| Net Tax Contribution | 64,603,880 | 66,723,880 | 66,321,210 | 68,655,594 |
| Sales Tax - Unrestricted | 41,661,941 | 41,700,000 | 24,638,128 | 45,000,000 |
| Sales Tax - Restricted | 4,629,104 | - | 2,737,569 | - |
| Hotel Occupancy Tax | 481,379 | 505,250 | 450,871 | 850,000 |
| Tax Related Items (Other than Levy) | 2,331,577 | 2,346,000 | 1,458,824 | 2,327,000 |
| Intergovernmental: | | | | |
| Federal American Rescue Plan | 11,583,778 | 10,990,000 | - | - |
| FEMA | 27,620 | - | 358,122 | - |
| NYS AIM Funding | 6,100,424 | 5,463,256 | 952,802 | 5,463,256 |
| Other | 2,412,545 | 2,380,949 | 1,420,378 | 2,370,094 |
| Charges for Services | 17,007,368 | 19,394,087 | 13,636,350 | 22,489,841 |
| Licenses & Permits | 9,522,264 | 9,538,488 | 6,795,181 | 10,264,943 |
| Fines & Forfeitures | 7,538,191 | 8,031,395 | 4,904,129 | 9,657,711 |
| Miscellaneous | 4,909,814 | 5,780,492 | 1,713,745 | 5,780,991 |
| Interest | 78,736 | 122,475 | 14,451 | 36,500 |
| Total Revenues | 172,888,621 | 172,976,272 | 125,401,760 | 172,895,930 |
| Fund Balance: | | | | |
| Restricted for Tax Stabilization | - | 4,924,450 | - | 4,829,481 |
| Committed to Open Space/Recreation | - | 120,000 | - | 120,000 |
| Committed to Tax Certs | - | 1,800,000 | - | 2,000,000 |
| Assigned for Pr. Yr. Enc. | - | 2,830,152 | - | - |
| Unassigned | - | 4,750,000 | - | 10,173,047 |
| Total Funds Available | \$ 172,888,621 | \$ 187,400,874 | \$ 125,401,760 | \$ 190,018,458 |
| EXPENDITURES: | | | | |
| Salaries & Wages | \$ 76,820,272 | \$ 77,063,043 | \$ 36,947,386 | \$ 82,288,193 |
| Employee Benefits | 49,840,025 | 51,990,869 | 25,543,807 | 54,312,559 |
| Materials & Supplies | 7,689,302 | 9,352,537 | 4,245,003 | 10,167,713 |
| Direct Costs | 13,501,708 | 17,405,493 | 11,351,015 | 17,049,134 |
| Equipment/Rolling Stock | 485,529 | 1,874,609 | 1,442,135 | 1,268,416 |
| Operating Transfers: | | | | |
| Debt Service Fund | 13,550,554 | 13,578,534 | 4,405,517 | 13,071,918 |
| Library Fund | 6,407,805 | 6,591,163 | 2,787,885 | 6,742,674 |
| Special Revenue | - | 22,500 | 22,500 | 11,500 |
| Reserve for Financing | - | 9,522,126 | - | 5,106,351 |
| Total Expenditures | \$ 168,295,195 | \$ 187,400,874 | \$ 86,745,248 | \$ 190,018,458 |
| ASSESSED VALUATION | \$ 284,515,957 | \$ 284,300,633 | | \$ 286,074,129 |
| PROPERTY TAX RATE | \$224.52 | \$230.22 | | \$234.51 |

* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2020-June 30, 2021

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GENERAL FUND BUDGET SCHEDULES

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

| REVENUES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Recognized 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|-----------------------------------|-----------------------------|--|--|---|----------------------------------|
| Taxes & Related Items: | | | | | |
| Property Tax Levy | \$ 63,502,759 | \$ 65,451,692 | \$ 65,441,853 | \$ 67,087,244 | 2% |
| Interest-Penalty | 246,930 | 350,000 | 129,033 | 330,000 | -6% |
| Pr Yr Property Tax Collection | 30,580 | 200,385 | 140 | 200,000 | 0% |
| Payments in Lieu of Taxes | 1,071,541 | 1,093,803 | 879,217 | 1,390,350 | 27% |
| Allowance for Uncollected Taxes | (1,000) | (22,000) | - | (22,000) | 0% |
| WPSD Property Tax Penalty | 152,371 | 120,000 | 43,474 | 115,000 | -4% |
| BID Assessments | 700,000 | 700,000 | 700,000 | 700,000 | 0% |
| Sales & Use Tax - Unrestricted | 41,661,941 | 41,700,000 | 24,638,128 | 45,000,000 | 8% |
| Sales & Use Tax - Restricted | 4,629,104 | - | 2,737,569 | - | 0% |
| Hotel Occupancy Tax | 481,379 | 505,250 | 450,871 | 850,000 | 68% |
| Utility Gross Receipts | 1,232,276 | 1,176,000 | 586,317 | 1,182,000 | 1% |
| Total Taxes & Related Items | <u>113,707,881</u> | <u>111,275,130</u> | <u>95,606,602</u> | <u>116,832,594</u> | <u>5%</u> |
| Intergovernmental: | | | | | |
| Federal: | | | | | |
| Federal Relief Aid | 11,583,778 | 10,990,000 | 3,108 | - | -100% |
| FEMA | 27,620 | - | 358,122 | - | 0% |
| Senior Citizens T-III B | 24,299 | 21,000 | 7,139 | 21,000 | 0% |
| Dept. of Justice Vest Partnership | 14,298 | 18,400 | - | 26,400 | 43% |
| Nutrition Title-III C | 24,322 | 35,200 | 18,350 | 35,200 | 0% |
| Other | 5,874 | 6,200 | 3,100 | 6,200 | 0% |
| Total Federal | <u>11,680,191</u> | <u>11,070,800</u> | <u>389,819</u> | <u>88,800</u> | <u>-99%</u> |
| State: | | | | | |
| AIM | 6,100,424 | 5,463,256 | 952,802 | 5,463,256 | 0% |
| Arterial Highway Maintenance | 28,050 | 28,050 | 14,025 | 28,050 | 0% |
| Mental Health | 7,309 | 35,000 | 495 | 15,000 | -57% |
| NYS Unified Court System | 56,696 | 60,000 | 60,000 | 60,000 | 0% |
| NYS Criminal Justice Service | 4,766 | 4,000 | 17,476 | 6,000 | 50% |
| Youth Program | 45,779 | 30,519 | - | 30,519 | 0% |
| Other | 51,034 | 47,930 | 17,911 | 46,375 | -3% |
| Total State | <u>6,294,058</u> | <u>5,668,755</u> | <u>1,062,709</u> | <u>5,649,200</u> | <u>0%</u> |
| County and Local Support: | | | | | |
| Mortgage Tax | 2,034,167 | 2,000,000 | 1,245,080 | 2,000,000 | 0% |
| Stop DWI/SEAS Program | 6,645 | 8,400 | 2,096 | 8,400 | 0% |
| Community Development | 89,410 | 86,250 | 26,815 | 86,950 | 1% |
| FBI (Westchester County) | 19,896 | - | 4,783 | - | 0% |
| Total County | <u>2,150,118</u> | <u>2,094,650</u> | <u>1,278,774</u> | <u>2,095,350</u> | <u>0%</u> |
| Total Intergovernmental | <u>20,124,367</u> | <u>18,834,205</u> | <u>2,731,302</u> | <u>7,833,350</u> | <u>-58%</u> |
| Charges for Services: | | | | | |
| General: | | | | | |
| Building Code Enforcement Fees | 186,726 | 115,000 | 96,243 | 110,000 | -4% |
| Civil Service Exam Fees | 4,040 | 14,700 | 21,078 | 81,000 | 451% |
| Community Development | 61,617 | 38,200 | 41,285 | 39,152 | 2% |
| Sewer Fund | 558,260 | 795,477 | 795,477 | 841,952 | 6% |
| Water Fund | 1,024,850 | 1,466,455 | 1,466,455 | 1,645,302 | 12% |
| White Plains URA | 27,073 | 8,250 | 10,323 | 8,850 | 7% |
| WP School District | 60,000 | 60,000 | 60,000 | 60,000 | 0% |
| Other | 4,311 | 4,550 | 4,463 | 4,300 | -5% |
| Total General | <u>1,926,877</u> | <u>2,502,632</u> | <u>2,495,324</u> | <u>2,790,556</u> | <u>12%</u> |

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

| REVENUES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Recognized 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|---------------------------------------|-----------------------------|--|--|---|----------------------------------|
| Charges for Services (cont'd): | | | | | |
| Departmental: | | | | | |
| City Clerk | 115,301 | 120,400 | 56,630 | 120,450 | 0% |
| Parking Department | 11,719,886 | 12,233,117 | 9,275,314 | 15,291,463 | 25% |
| Public Safety | 1,813,175 | 2,227,814 | 781,464 | 2,183,565 | -2% |
| Public Works | 453,853 | 241,571 | 37,536 | 239,972 | -1% |
| Recreation & Parks | 942,718 | 1,208,650 | 766,490 | 1,305,085 | 8% |
| Youth Services | 35,558 | 859,903 | 223,592 | 558,750 | -35% |
| Total Departmental | <u>15,080,491</u> | <u>16,891,455</u> | <u>11,141,026</u> | <u>19,699,285</u> | <u>17%</u> |
| Total Charges for Services | <u>17,007,368</u> | <u>19,394,087</u> | <u>13,636,350</u> | <u>22,489,841</u> | <u>16%</u> |
| Licenses and Permits: | | | | | |
| Building Department | 5,929,941 | 6,252,550 | 4,645,115 | 6,697,025 | 7% |
| City Clerk | 13,225 | 16,000 | 6,695 | 13,430 | -16% |
| City Franchise Fees | 973,793 | 931,211 | 473,818 | 964,211 | 4% |
| Office of Mayor | 74,750 | 80,000 | 35,950 | 80,000 | 0% |
| Planning | 8,118 | 6,000 | 4,500 | 6,000 | 0% |
| Public Safety | 1,191,669 | 1,174,977 | 898,676 | 1,183,277 | 1% |
| Public Works | 1,325,368 | 1,074,750 | 730,427 | 1,318,000 | 23% |
| Recreation & Parks | 5,400 | 3,000 | - | 3,000 | 0% |
| Total Licenses and Permits | <u>9,522,264</u> | <u>9,538,488</u> | <u>6,795,181</u> | <u>10,264,943</u> | <u>8%</u> |
| Fines & Forfeitures: | | | | | |
| Alarm Ordinance | 42,200 | 100,000 | 27,075 | 60,000 | -40% |
| Fines & Bail Court | 294,964 | 600,000 | 301,342 | 650,000 | 8% |
| Forfeited Deposits | 25,611 | 300 | - | 300 | 0% |
| Overtime Parking Notices | 76,670 | 85,733 | 31,626 | 65,540 | -24% |
| Parking Fines | 6,057,651 | 6,100,000 | 3,828,136 | 7,456,271 | 22% |
| Red Light Fines | 1,041,095 | 1,145,362 | 715,950 | 1,425,600 | 24% |
| Total Fines & Forfeitures | <u>7,538,191</u> | <u>8,031,395</u> | <u>4,904,129</u> | <u>9,657,711</u> | <u>20%</u> |
| Miscellaneous: | | | | | |
| Miscellaneous Sales | 253,704 | 184,540 | 27,481 | 257,250 | 39% |
| Insurance Recovery | 328,357 | 107,500 | 108,648 | 105,500 | -2% |
| Contributions-Developer | 1,250,000 | 1,875,000 | 250,000 | 1,725,000 | -8% |
| Contributions- Miscellaneous | 12,699 | 15,500 | 3,933 | 25,750 | 66% |
| Tenant Emergency Protection | 93,800 | 98,000 | 98,000 | 95,000 | -3% |
| Advertising | 88,287 | 97,223 | 83,523 | 172,009 | 77% |
| Rents - Commissions | 2,021,531 | 2,719,049 | 806,136 | 2,869,637 | 6% |
| Senior Citizens | 12,541 | 40,000 | 10,256 | 40,000 | 0% |
| Other | 848,895 | 643,660 | 325,618 | 490,845 | -24% |
| Total Miscellaneous | <u>4,909,814</u> | <u>5,780,472</u> | <u>1,713,595</u> | <u>5,780,991</u> | <u>0%</u> |
| Interest | <u>78,736</u> | <u>122,475</u> | <u>14,451</u> | <u>36,500</u> | <u>-70%</u> |
| Appropriation of Fund Balance: | | | | | |
| Prior Year Encumbrances | - | 2,830,152 | - | - | -100% |
| Apprtd. Open Space Reserve | - | 120,000 | - | 120,000 | 0% |
| Apprtd. Tax Certiorari Reserve | - | 1,800,000 | - | 2,000,000 | 11% |
| Apprtd. Tax Stabilization Reserve | - | 4,924,450 | - | 4,829,481 | -2% |
| Apprtd. Fund Balance | - | 4,750,000 | - | 10,173,047 | 114% |
| Total Appropriation of Fund Balance | <u>-</u> | <u>14,424,602</u> | <u>-</u> | <u>17,122,528</u> | <u>19%</u> |
| Total Revenues | <u>\$ 172,888,621</u> | <u>\$ 187,400,854</u> | <u>\$ 125,401,610</u> | <u>\$ 190,018,458</u> | <u>1%</u> |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|-----------------------------|---------------------|---|---------------------------------------|--------------------------------|--------------------------|
| Salaries and Wages: | | | | | |
| Elected | \$ 380,301 | \$ 394,890 | \$ 192,150 | \$ 405,100 | 3% |
| Appointed | 4,104,048 | 3,966,106 | 1,915,138 | 4,546,320 | 15% |
| Managerial/Confidential | 2,816,504 | 3,005,590 | 1,401,169 | 3,358,816 | 12% |
| CSEA | 21,800,287 | 21,367,647 | 10,422,212 | 22,192,833 | 4% |
| Police | 21,555,017 | 20,956,045 | 9,936,389 | 22,964,225 | 10% |
| Fire | 16,082,854 | 16,065,480 | 7,684,425 | 16,529,091 | 3% |
| Sanitation | 3,929,920 | 3,989,733 | 1,948,962 | 3,989,102 | 0% |
| Overtime: | | | | | |
| Managerial/Confidential | 37,483 | 27,359 | 12,105 | 33,882 | 24% |
| CSEA | 977,970 | 1,109,271 | 407,474 | 1,216,858 | 10% |
| Police | 2,563,274 | 2,700,000 | 1,121,502 | 2,922,560 | 8% |
| Fire | 1,167,289 | 915,600 | 886,358 | 1,079,600 | 18% |
| Sanitation | 147,827 | 161,323 | 73,027 | 186,529 | 16% |
| Other: | | | | | |
| P/T & Seasonal | 1,102,864 | 2,249,450 | 871,254 | 2,708,728 | 20% |
| 207-A & Pensioner Payments | 154,634 | 154,549 | 75,221 | 154,549 | 0% |
| Total Salaries & Wages | <u>76,820,272</u> | <u>77,063,043</u> | <u>36,947,386</u> | <u>82,288,193</u> | <u>7%</u> |
| Employee Benefits: | | | | | |
| Social Security | 5,702,738 | 5,811,597 | 2,702,127 | 6,185,609 | 6% |
| MTA Payroll Tax | 260,783 | 261,165 | 126,706 | 278,478 | 7% |
| Pension System: | | | | | |
| NYS Employee System | 4,943,629 | 5,400,644 | 2,569,885 | 4,077,186 | -25% |
| NYS Police & Fire System | 10,183,337 | 10,991,506 | 5,586,139 | 11,539,973 | 5% |
| Insurances: | | | | | |
| Health Insurances: | | | | | |
| Active Employees | 15,259,146 | 14,738,677 | 7,136,566 | 16,764,194 | 14% |
| Active Employees Buyout | 514,589 | 530,000 | 529,230 | 530,000 | 0% |
| Retired Employees | 10,834,517 | 11,778,000 | 5,693,545 | 12,450,000 | 6% |
| Retired Employees Buyout | 184,228 | 190,500 | 174,464 | 190,000 | 0% |
| Dental Insurance | 501,233 | 489,113 | 239,719 | 514,439 | 5% |
| Optical Insurance | 116,546 | 73,255 | 55,928 | 118,930 | 62% |
| Group Life Insurance | 70,750 | 73,250 | 35,038 | 75,085 | 3% |
| Professional Development | 142,868 | 231,877 | 68,744 | 255,960 | 10% |
| Clothing & Uniforms | 524,071 | 810,319 | 312,903 | 731,775 | -10% |
| Supplemental Benefits: | | | | | |
| Employee Assistance Program | 14,500 | 14,520 | 7,260 | 14,280 | -2% |
| Police | 290,546 | 288,672 | 141,804 | 293,716 | 2% |
| Fire | 200,203 | 204,006 | 99,161 | 204,006 | 0% |
| Sanitation | 96,341 | 103,768 | 64,588 | 88,928 | -14% |
| Total Employee Benefits | <u>49,840,025</u> | <u>51,990,869</u> | <u>25,543,807</u> | <u>54,312,559</u> | <u>4%</u> |
| Total Personnel Costs | <u>126,660,297</u> | <u>129,053,912</u> | <u>62,491,193</u> | <u>136,600,752</u> | <u>6%</u> |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|--|---------------------|---|---------------------------------------|--------------------------------|--------------------------|
| Materials and Supplies: | | | | | |
| Office Operations: | | | | | |
| Office Supplies | 116,329 | 151,183 | 59,997 | 154,845 | 2% |
| Advertising | 14,771 | 20,345 | 7,407 | 22,352 | 10% |
| Printing | 38,912 | 106,949 | 22,456 | 98,800 | -8% |
| Postage | 115,605 | 145,790 | 53,982 | 145,440 | 0% |
| Books-Subscriptions | 59,213 | 67,665 | 25,368 | 75,575 | 12% |
| Program Supplies | 155,792 | 277,887 | 74,967 | 295,995 | 7% |
| Computer/Office Equip Maintenance | 248,671 | 306,440 | 301,314 | 319,435 | 4% |
| Software | 17,848 | 24,000 | 2,000 | 27,000 | 13% |
| Total Office Operations | 767,141 | 1,100,259 | 547,491 | 1,139,442 | 4% |
| Land & Road Maintenance: | | | | | |
| Street Resurfacing | 200,000 | 125,000 | 104,904 | 125,000 | 0% |
| Asphalt Materials | 260,733 | 479,090 | 120,453 | 479,090 | 0% |
| Salt/Sand | 569,056 | 665,510 | 3,933 | 756,600 | 14% |
| Land Maintenance | 177,843 | 348,230 | 85,995 | 306,466 | -12% |
| Tree Removal/Replacement | 89,231 | 97,279 | 22,498 | 80,000 | -18% |
| Portable Equipment Maintenance | 118,231 | 148,410 | 96,666 | 148,410 | 0% |
| Total Land & Road Maintenance | 1,415,094 | 1,863,519 | 434,449 | 1,895,566 | 2% |
| Traffic Lighting Operations: | | | | | |
| Street Lighting | 15,585 | 95,709 | 64,148 | 50,000 | -48% |
| Lamps & Poles | - | 27,010 | 27,965 | 33,300 | 23% |
| Signs & Signals | 3,350 | 4,000 | - | 4,000 | 0% |
| Traffic Supplies | 56,759 | 143,269 | 47,214 | 144,600 | 1% |
| Total Traffic Lighting Operations | 75,694 | 269,988 | 139,327 | 231,900 | -14% |
| Building & Facility Operations: | | | | | |
| Fuel Oil | 5,292 | 5,100 | 1,487 | 7,950 | 56% |
| Building Facility Maintenance | 196,385 | 443,425 | 300,505 | 283,910 | -36% |
| Maintenance Supplies | 149,338 | 219,356 | 106,444 | 223,990 | 2% |
| Radio Communications | 27,447 | 46,757 | 11,820 | 34,000 | -27% |
| HVAC - Plumbing - Electrical | 164,271 | 195,800 | 304,723 | 203,800 | 4% |
| Parking Meter Maintenance/Parts | 6,030 | 74,066 | 15,992 | 54,000 | -27% |
| Emergency Repairs | 225,517 | 29,000 | 12,250 | 29,000 | 0% |
| Other | 37,438 | 253,629 | 165,846 | 167,350 | -34% |
| Total Building & Facility Operations | 811,718 | 1,267,133 | 919,067 | 1,004,000 | -21% |
| Rolling Stock Operations: | | | | | |
| Fuel | 437,755 | 480,702 | 299,698 | 688,132 | 43% |
| Fire & Police Vehicles Supplies | 23,265 | 29,800 | 23,221 | 29,800 | 0% |
| Tire & Chains | 24,840 | 33,100 | 17,857 | 33,100 | 0% |
| Repairs & Maintenance | 863,111 | 856,650 | 334,093 | 858,950 | 0% |
| Other | 29,515 | 27,050 | 28,677 | 31,250 | 16% |
| Total Rolling Stock Operations | 1,378,486 | 1,427,302 | 703,546 | 1,641,232 | 15% |
| Utilities: | | | | | |
| Electricity | 2,053,467 | 2,097,050 | 955,301 | 2,815,302 | 34% |
| Telephone/Data Lines | 198,171 | 211,837 | 84,999 | 232,691 | 10% |
| Gas | 343,017 | 350,953 | 46,618 | 412,288 | 17% |
| Water | 97,595 | 141,505 | 39,060 | 138,805 | -2% |
| Total Utilities | 2,692,250 | 2,801,345 | 1,125,978 | 3,599,086 | 28% |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|---|-----------------------------|--|--|---|----------------------------------|
| Materials & Supplies (cont'd): | | | | | |
| Rentals: | | | | | |
| Property - Space | 172,429 | 189,730 | 82,443 | 239,000 | 26% |
| Software | 299,388 | 343,364 | 262,434 | 328,172 | -4% |
| Equipment | 69,823 | 83,897 | 30,474 | 83,315 | -1% |
| Total Rentals | <u>541,640</u> | <u>616,991</u> | <u>375,351</u> | <u>650,487</u> | <u>5%</u> |
| K-9 Police Unit | <u>7,279</u> | <u>6,000</u> | <u>(206)</u> | <u>6,000</u> | <u>0%</u> |
| Total Materials & Supplies | <u>7,689,302</u> | <u>9,352,537</u> | <u>4,245,003</u> | <u>10,167,713</u> | <u>9%</u> |
| Direct Costs: | | | | | |
| Contractual Services: | | | | | |
| Ambulance Service Contract | 704,400 | 729,054 | 425,278 | 754,570 | 3% |
| Consultants | 181,195 | 778,004 | 466,103 | 498,400 | -36% |
| Financial & Auditing | 102,705 | 102,705 | 100,005 | 104,761 | 2% |
| Public Stenographer | 13,168 | 26,000 | 4,989 | 28,200 | 8% |
| Athletic Officials | 42,635 | 90,000 | 32,328 | 87,000 | -3% |
| Civil Service Exam Admin. | 42,311 | 40,900 | 19,297 | 41,500 | 1% |
| Medical Examinations | 35,012 | 62,588 | 6,800 | 62,588 | 0% |
| Service Contracts | 971,137 | 1,375,431 | 1,026,298 | 1,335,825 | -3% |
| Bus Transportation | - | 55,325 | 37,459 | 147,625 | 167% |
| Waste Disposal Haulaway | 858,275 | 904,599 | 399,288 | 941,422 | 4% |
| Labor Counsel | 48,084 | 300,000 | 202,055 | 200,000 | -33% |
| Legal Services | 27,700 | 77,500 | 20,117 | 82,500 | 6% |
| Program Services | 842,405 | 1,589,640 | 863,563 | 1,165,638 | -27% |
| Network Support - Internet Access | 89,640 | 124,789 | 104,143 | 121,150 | -3% |
| Humane Society | 44,892 | 44,892 | 22,446 | 44,892 | 0% |
| Red Light Cameras Contract | 675,000 | 810,000 | 292,250 | 810,000 | 0% |
| On-Line Subscription Services | 108,134 | 110,000 | 64,027 | 100,000 | -9% |
| Ticket Collections | 329,499 | 305,000 | 159,766 | 400,000 | 31% |
| Arbitration & Hearing Officers | - | 130,700 | 325 | 80,700 | -38% |
| Meals | 21,352 | 40,500 | 11,592 | 40,500 | 0% |
| Towing | 19,205 | 21,500 | 10,416 | 21,500 | 0% |
| Armory Contract Charges | 282,961 | 288,620 | 95,254 | 294,393 | 2% |
| Credit Card Fees | 527,256 | 554,766 | 350,784 | 771,000 | 39% |
| Miscellaneous | 83,631 | 109,945 | 95,645 | 104,360 | -5% |
| Insurances: | | | | | |
| Contribution to Self Insurance Fund | 5,649,487 | 4,914,535 | 4,914,535 | 4,932,360 | 0% |
| Other Insurance Premiums | 129,864 | 108,500 | 73,854 | 108,500 | 0% |
| Legal Judgments - Settlements | 149,771 | 1,800,000 | 361,514 | 2,000,000 | 11% |
| Taxes | 400,512 | 425,000 | - | 453,000 | 7% |
| BID Services | 700,000 | 700,000 | 700,000 | 700,000 | 0% |
| Rent Abatements (ETPA) | 35,659 | 50,000 | 12,538 | 50,000 | 0% |
| NYS Admin. Charges (ETPA) | 48,320 | 56,000 | 56,000 | 56,000 | 0% |
| Procedural Review Tax Assess. | 36,000 | 275,500 | 197,800 | 100,000 | -64% |
| Community Activities | 59,449 | 149,000 | 40,549 | 156,250 | 5% |
| Slater Center Support | 226,000 | 226,000 | 169,500 | 226,000 | 0% |
| Crime Control Planning | 12,566 | 20,000 | 5,997 | 20,000 | 0% |
| Other | 3,483 | 8,500 | 8,500 | 8,500 | 0% |
| Total Direct Costs | <u>13,501,708</u> | <u>17,405,493</u> | <u>11,351,015</u> | <u>17,049,134</u> | <u>-2%</u> |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) | |
|----------------------------------|---------------------|---|---------------------------------------|--------------------------------|--------------------------|-------------|
| Equipment: | | | | | | |
| Rolling Stock | 398,049 | 1,617,744 | 1,364,952 | 1,045,000 | -35% | |
| Computer Equipment | 11,735 | 68,002 | 9,943 | 47,813 | -30% | |
| Machinery & Tools | 15,947 | 28,056 | 425 | 53,788 | 92% | |
| Building Facility Enhancements | 4,552 | 7,500 | 8,791 | 17,500 | 133% | |
| Protective Services Equipment | 21,431 | 62,650 | 18,509 | 40,000 | -36% | |
| Fire Station Furnishings | 4,355 | 4,000 | 2,803 | 5,000 | 25% | |
| Mobile Radios | 3,546 | 10,200 | 243 | 7,000 | -31% | |
| Security Equipment | 9,536 | 5,000 | 142 | 5,000 | 0% | |
| Parking Meters | - | 20,000 | 6,202 | 5,000 | -75% | |
| Traffic Control Equipment | 11,777 | 13,187 | 12,859 | 18,000 | 36% | |
| Other Equipment | 4,601 | 38,270 | 17,266 | 24,315 | -36% | |
| Total Equipment | <u>485,529</u> | <u>1,874,609</u> | <u>1,442,135</u> | <u>1,268,416</u> | <u>-32%</u> | |
| Other Financial Uses: | | | | | | |
| Transfer To: | | | | | | |
| Library Fund | * | 6,407,805 | 6,591,163 | 2,787,885 | 6,742,674 | 2% |
| Debt Service Fund | | 13,550,554 | 13,578,534 | 4,405,517 | 13,071,918 | -4% |
| Capital Projects Fund | | - | - | - | - | 0% |
| Special Revenue Fund | | - | 22,500 | 22,500 | 11,500 | -49% |
| Total Other Financial Uses | | <u>19,958,359</u> | <u>20,192,197</u> | <u>7,215,902</u> | <u>19,826,092</u> | <u>-2%</u> |
| Reserve for Financing | | <u>-</u> | <u>9,522,126</u> | <u>-</u> | <u>5,106,351</u> | <u>-46%</u> |
| Total Other than Personnel Costs | | <u>41,634,898</u> | <u>58,346,962</u> | <u>24,254,055</u> | <u>53,417,706</u> | <u>-8%</u> |
| Total Expenditures | | <u>\$ 168,295,195</u> | <u>\$ 187,400,874</u> | <u>\$ 86,745,248</u> | <u>\$ 190,018,458</u> | <u>1%</u> |

* Classification for Budgetary purposes.

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

| REVENUES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Recognized 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|--------------------------------|-----------------------------|--|--|---|----------------------------------|
| Council & Boards: | | | | | |
| Common Council | \$ - | \$ 7,580,152 | \$ - | \$ 10,173,047 | 34% |
| City Court | 294,964 | 600,000 | 301,342 | 650,000 | 8% |
| Real Estate Committee | - | - | - | - | 0% |
| Total Council & Boards | <u>294,964</u> | <u>8,180,152</u> | <u>301,342</u> | <u>10,823,047</u> | <u>32%</u> |
| General Government: | | | | | |
| Office of the Mayor | 74,750 | 80,000 | 35,950 | 80,000 | 0% |
| City Clerk Office | 130,531 | 138,160 | 66,087 | 135,880 | -2% |
| Law Department | 16,658 | 2,550 | 4,100 | 4,100 | 61% |
| Assessor's Office | 5,496 | 3,800 | 3,468 | 3,800 | 0% |
| Finance Department | 137,785,880 | 142,112,713 | 101,244,841 | 136,642,557 | -4% |
| Budget Department | 50 | - | - | - | 0% |
| Information Technology | - | - | 1,740 | - | 0% |
| Purchasing Department | 200,372 | 160,000 | 9,366 | 225,000 | 41% |
| Planning Department | 159,003 | 136,000 | 137,860 | 133,000 | -2% |
| Building Department | 6,126,408 | 6,379,150 | 4,744,676 | 6,814,775 | 7% |
| Personnel Department | 16,056 | 38,740 | 33,078 | 93,025 | 140% |
| Total General Government | <u>144,515,204</u> | <u>149,051,113</u> | <u>106,281,166</u> | <u>144,132,137</u> | <u>-3%</u> |
| Public Works: | | | | | |
| Bureau of Administration | 1,405,267 | 1,146,098 | 782,587 | 1,422,119 | 24% |
| Bureau of Engineering | 343,217 | 135,300 | 68,406 | 115,300 | -15% |
| Bureau of Building Maintenance | 1,021,536 | 1,707,878 | 544,917 | 1,848,949 | 8% |
| Bureau of Garage and Shop | 299 | - | - | - | 0% |
| Bureau of Storm Water | - | - | - | - | 0% |
| Bureau of Highways | 174,978 | 139,846 | 14,167 | 142,262 | 2% |
| Parks Maintenance | 107,488 | 137,300 | 57,594 | 138,271 | 1% |
| Bureau of Sanitation | 91,194 | 76,000 | 10,154 | 81,000 | 7% |
| Total Public Works | <u>3,143,979</u> | <u>3,342,422</u> | <u>1,477,825</u> | <u>3,747,901</u> | <u>12%</u> |
| Parking: | | | | | |
| General Operations | 542,197 | 512,869 | 522,835 | 610,750 | 19% |
| Garages | 7,693,388 | 8,106,057 | 6,361,155 | 10,277,470 | 27% |
| Surface Lots | 2,483,853 | 2,594,664 | 1,739,951 | 3,123,800 | 20% |
| Streets | 1,967,850 | 2,108,840 | 1,168,785 | 2,332,500 | 11% |
| Violations | 7,172,926 | 7,305,534 | 4,609,286 | 9,011,871 | 23% |
| City Center Enforcement | 341,457 | 295,543 | 125,636 | 260,900 | -12% |
| Traffic Operations | 36,462 | 18,711 | 11,605 | 18,711 | 0% |
| Total Parking | <u>20,238,133</u> | <u>20,942,218</u> | <u>14,539,253</u> | <u>25,636,002</u> | <u>22%</u> |
| Public Safety: | | | | | |
| Public Safety Administration | 2,000 | 2,400 | 1,200 | 2,400 | 0% |
| Fire Department | 998,381 | 922,277 | 919,328 | 932,227 | 1% |
| Police Department | 2,456,883 | 2,646,520 | 813,677 | 2,625,040 | -1% |
| Total Public Safety | <u>3,457,264</u> | <u>3,571,197</u> | <u>1,734,205</u> | <u>3,559,667</u> | <u>0%</u> |
| Community Services: | | | | | |
| Recreation and Parks | 1,108,350 | 1,389,350 | 820,968 | 1,496,435 | 8% |
| Youth Bureau | 130,727 | 924,422 | 247,001 | 623,269 | -33% |
| Total Community Services | <u>1,239,077</u> | <u>2,313,772</u> | <u>1,067,969</u> | <u>2,119,704</u> | <u>-8%</u> |
| Total Revenues | <u>\$ 172,888,621</u> | <u>\$ 187,400,874</u> | <u>\$ 125,401,760</u> | <u>\$ 190,018,458</u> | <u>1%</u> |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|-----------------------------------|-----------------------------|--|--|---|----------------------------------|
| Council & Boards: | | | | | |
| Common Council | \$ 380,075 | \$ 9,918,377 | \$ 157,917 | \$ 5,521,809 | -44% |
| City Court | 22,452 | 25,500 | 14,939 | 29,500 | 16% |
| Board of Assessment Review | 17,581 | 18,731 | 62 | 18,523 | -1% |
| Zoning Appeals Board | 3,144 | 3,092 | 1,571 | 3,075 | -1% |
| Real Estate Committee | - | 3,000 | - | 3,025 | 1% |
| Board of Ethics | - | 300 | - | 300 | 0% |
| Housing Authority | 10,507 | 10,538 | 5,266 | 10,460 | -1% |
| Total Council & Boards | 433,759 | 9,979,538 | 179,755 | 5,586,692 | -44% |
| General Government: | | | | | |
| Office of the Mayor | 897,674 | 881,879 | 434,442 | 986,845 | 12% |
| City Clerk Office | 673,969 | 720,328 | 316,056 | 699,924 | -3% |
| Law Department | 1,892,730 | 3,510,741 | 1,664,650 | 3,085,531 | -12% |
| Assessor's Office | 622,234 | 733,651 | 373,683 | 697,740 | -5% |
| Finance Department | 30,600,547 | 32,634,393 | 17,615,762 | 32,665,842 | 0% |
| Budget Department | 512,331 | 546,141 | 222,752 | 585,900 | 7% |
| Information Technology | 1,543,456 | 1,659,321 | 950,772 | 1,626,902 | -2% |
| Purchasing Department | 473,330 | 567,818 | 263,700 | 551,676 | -3% |
| Planning Department | 1,126,958 | 1,232,089 | 623,820 | 1,289,474 | 5% |
| Building Department | 2,812,175 | 3,057,752 | 1,449,092 | 3,198,539 | 5% |
| Personnel Department | 935,041 | 968,629 | 416,629 | 973,139 | 0% |
| Total General Government | 42,090,445 | 46,512,742 | 24,331,358 | 46,361,512 | 0% |
| Public Works: | | | | | |
| Bureau of Administration | 1,690,115 | 1,703,401 | 826,279 | 1,729,898 | 2% |
| Bureau of Engineering | 2,793,415 | 3,061,936 | 1,506,371 | 2,923,208 | -5% |
| Bureau of Building Maintenance | 3,834,584 | 4,126,324 | 2,359,796 | 4,471,622 | 8% |
| Bureau of Garage and Shop | 2,353,676 | 2,400,518 | 1,166,985 | 2,341,622 | -2% |
| Bureau of Storm Water | 112,226 | 199,364 | 60,039 | 144,475 | -28% |
| Bureau of Highways | 8,972,551 | 9,774,095 | 4,171,337 | 10,145,115 | 4% |
| Parks Maintenance | 1,853,292 | 2,046,203 | 944,868 | 2,006,458 | -2% |
| Bureau of Sanitation | 7,706,402 | 7,873,810 | 3,840,502 | 7,941,411 | 1% |
| Total Public Works | 29,316,261 | 31,185,651 | 14,876,177 | 31,703,809 | 2% |
| Parking: | | | | | |
| General Operations | 8,557,237 | 8,528,335 | 2,920,270 | 9,331,114 | 9% |
| Garages | 2,002,034 | 2,081,425 | 1,158,332 | 2,259,536 | 9% |
| Surface Lots | 212,532 | 232,861 | 89,871 | 239,670 | 3% |
| Violations | 1,635,342 | 1,759,805 | 761,758 | 1,864,117 | 6% |
| Enforcement | 2,656,824 | 2,491,214 | 1,243,698 | 2,624,432 | 5% |
| Enforcement - City Center | 335,935 | 201,582 | 123,732 | 260,627 | 29% |
| Traffic Operations | 1,526,557 | 1,518,318 | 703,896 | 1,532,908 | 1% |
| Total Parking | 16,926,461 | 16,813,540 | 7,001,557 | 18,112,404 | 8% |
| Public Safety: | | | | | |
| Public Safety Administration | 1,757,585 | 1,671,227 | 1,050,041 | 1,962,481 | 17% |
| Fire Department | 27,830,590 | 28,105,691 | 14,213,512 | 29,215,559 | 4% |
| Police Department | 38,912,269 | 39,997,505 | 19,319,440 | 43,006,973 | 8% |
| Total Public Safety | 68,500,444 | 69,774,423 | 34,582,993 | 74,185,013 | 6% |
| Community Services: | | | | | |
| Public Library-G.F. Contribution | 6,407,805 | 6,591,163 | 2,787,885 | 6,742,674 | 2% |
| Recreation and Parks | 2,845,652 | 3,647,360 | 1,748,982 | 4,388,895 | 20% |
| Youth Bureau | 1,774,368 | 2,896,457 | 1,236,541 | 2,937,459 | 1% |
| Total Community Services | 11,027,825 | 13,134,980 | 5,773,408 | 14,069,028 | 7% |
| Total Expenditures | \$ 168,295,195 | \$ 187,400,874 | \$ 86,745,248 | \$ 190,018,458 | 1% |

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

| REVENUES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Recognized 12/31/2021 | 2022-2023 Adppted Budget | % Increase (Decrease) |
|---|---------------------|---|---------------------------------------|--------------------------------|--------------------------|
| Policy Formulation & Administration: | | | | | |
| CC Policy & Budget Formulation | \$ - | \$ 7,580,152 | \$ - | \$ 10,173,047 | 34% |
| City Court Proceedings | 294,964 | 600,000 | 301,342 | 650,000 | 8% |
| Municipal Management | 74,750 | 80,000 | 35,950 | 80,000 | 0% |
| City Clerk Services | 130,531 | 138,160 | 66,087 | 135,880 | -2% |
| Counsel to City | 16,658 | 2,550 | 4,100 | 4,100 | 61% |
| Establish/Maintain Assessment Roll | 5,496 | 3,800 | 3,468 | 3,800 | 0% |
| Financial Policy and Administration | 253 | 300 | 237 | 300 | 0% |
| Bookkeeping & Financial Reporting | 16,256 | 11,650 | 17,318 | 11,652 | 0% |
| Disbursements & Payroll | 4,008 | 4,020 | 4,000 | 4,020 | 0% |
| Revenue Collections | 76,624 | 120,000 | 13,934 | 35,000 | -71% |
| City-wide Financial Activities | 137,688,739 | 141,976,743 | 101,209,352 | 136,591,585 | -4% |
| Resource Planning & Management | 50 | - | - | - | 0% |
| Information Technology | - | - | 1,740 | - | 0% |
| Purchasing, Stockroom & Warehouse | 200,372 | 160,000 | 9,366 | 225,000 | 41% |
| Personnel Administration | 16 | 40 | - | 25 | -38% |
| Civil Service Administration | 16,040 | 38,700 | 33,078 | 93,000 | 140% |
| DPW Program Mgmt. & Admin. | 1,405,267 | 1,146,098 | 782,587 | 1,422,119 | 24% |
| DPW City-owned Bldg. Maintenance | 1,021,536 | 1,707,878 | 544,917 | 1,848,949 | 8% |
| DPW Rolling Stock Maintenance | 299 | - | - | - | 0% |
| Tax Property Management | - | - | - | - | 0% |
| Total Policy Formulation & Admin. | <u>140,951,859</u> | <u>153,570,091</u> | <u>103,027,476</u> | <u>151,278,477</u> | <u>-1%</u> |
| Protection of Persons & Property: | | | | | |
| Street Lighting | 4,774 | 5,000 | - | 5,000 | 0% |
| Public Safety Administration | 2,000 | 2,400 | 1,200 | 2,400 | 0% |
| Fire Admin., Prevention & Suppression | 998,381 | 922,277 | 919,328 | 932,227 | 1% |
| Police Administration | 25,464 | 22,400 | 29,721 | 38,300 | 71% |
| Criminal Investigations | - | - | 1,200 | - | 0% |
| License Division | 340,790 | 384,800 | 94,790 | 353,100 | -8% |
| Support Services | 31,253 | 33,000 | 17,696 | 36,000 | 9% |
| Community Policing | 275,000 | 275,000 | 110,000 | 275,000 | 0% |
| Patrol Operations | 1,771,146 | 1,926,320 | 543,515 | 1,902,640 | -1% |
| Traffic Enforcement Operations | 7,230 | 5,000 | 1,755 | 5,000 | 0% |
| ESU/Special Response Team | 6,000 | - | 15,000 | 15,000 | 100% |
| Total Protection of Persons & Property | <u>3,462,038</u> | <u>3,576,197</u> | <u>1,734,205</u> | <u>3,564,667</u> | <u>0%</u> |
| Environmental Protection: | | | | | |
| Waste Collection, Disposal & Recycling | 91,194 | 76,000 | 10,154 | 81,000 | 7% |
| Housing Code Enforcement | 24,833 | 21,600 | 1,668 | 14,600 | -32% |
| Equip/Environmental Code Enforcement | 807,915 | 1,162,750 | 758,192 | 1,167,675 | 0% |
| Eng. Review/Construction Code Enf. | 5,293,660 | 5,194,800 | 3,984,816 | 5,632,500 | 8% |
| Total Environmental Protection | <u>6,217,602</u> | <u>6,455,150</u> | <u>4,754,830</u> | <u>6,895,775</u> | <u>7%</u> |
| Transportation: | | | | | |
| Forestry Services | 4,040 | 1,500 | - | 1,500 | 0% |
| Snow Removal | 103,433 | 105,046 | - | 107,462 | 2% |
| Street Repairs | 62,630 | 28,050 | 14,025 | 28,050 | 0% |
| Leaf Removal | 101 | 250 | 142 | 250 | 0% |
| Parking | 20,201,671 | 20,923,507 | 14,527,648 | 25,617,291 | 22% |
| Traffic Engineering & Administration | 6,711 | 6,711 | 6,711 | 6,711 | 0% |
| Operation/Maint. of Traffic Control Devices | 29,751 | 12,000 | 4,894 | 12,000 | 0% |
| Total Transportation | <u>20,408,337</u> | <u>21,077,064</u> | <u>14,553,420</u> | <u>25,773,264</u> | <u>22%</u> |

CITY OF WHITE PLAINS - GENERAL FUND

BUDGET BY ACTIVITIES

| REVENUES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Recognized 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|--|-----------------------------|--|--|---|----------------------------------|
| Social Enrichment Opportunities: | | | | | |
| Recreation & Parks Administration | 37,663 | 35,000 | 32,854 | 52,500 | 50% |
| Camps | 84,023 | 202,200 | 153,876 | 200,985 | -1% |
| Ebersole Rink | 401,668 | 416,800 | 253,616 | 423,800 | 2% |
| Pools | 36,147 | 25,000 | 12,220 | 39,000 | 56% |
| Youth Sports & Activities | 82,595 | 199,500 | 173,504 | 265,200 | 33% |
| Adult Sports & Activities | 343,252 | 334,400 | 139,542 | 353,500 | 6% |
| Special Recreation | 16,602 | 55,550 | 6,745 | 35,550 | -36% |
| Cultural & Special Events | 10,620 | 15,500 | 5,725 | 20,500 | 32% |
| Parks & Playgrounds | 107,488 | 137,300 | 57,594 | 138,271 | 1% |
| Senior & Citizens Services | 95,780 | 105,400 | 42,886 | 105,400 | 0% |
| Youth Program Mgmt/Administration | 14,190 | - | 7,889 | - | 0% |
| After School Centers & Saturday Academy | 70,758 | 759,000 | 183,360 | 526,000 | -31% |
| Youth Employment | - | - | - | - | 0% |
| Neighborhood Services | - | - | - | - | 0% |
| Alternatives Program | 45,779 | 30,519 | - | 30,519 | 0% |
| Bits 'N Pieces Summer Day Camp | - | 134,903 | 55,752 | 66,750 | -51% |
| City Support to Federal Programs | 44,125 | 27,000 | 23,395 | 27,000 | 0% |
| Total Social Enrichment Opportunities | 1,390,690 | 2,478,072 | 1,148,958 | 2,284,975 | -8% |
| Physical Resource Development: | | | | | |
| Planning Services | 101,919 | 104,000 | 107,670 | 101,000 | -3% |
| City Support from Federal Programs | 12,959 | 5,000 | 6,795 | 5,000 | 0% |
| Engineering Services | 343,217 | 135,300 | 68,406 | 115,300 | -15% |
| Total Physical Development | 458,095 | 244,300 | 182,871 | 221,300 | -9% |
| Total Revenues | \$ 172,888,621 | \$ 187,400,874 | \$ 125,401,760 | \$ 190,018,458 | 1% |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|---|-----------------------------|--|--|---|----------------------------------|
| Policy Formulation & Administration: | | | | | |
| CC Policy Formulation | \$ 380,075 | \$ 9,918,377 | \$ 157,917 | \$ 5,521,809 | -44% |
| City Court Proceedings | 22,452 | 25,500 | 14,939 | 29,500 | 16% |
| Assessment Review | 17,581 | 18,731 | 62 | 18,523 | -1% |
| Review of Zoning Appeals | 3,144 | 3,092 | 1,571 | 3,075 | -1% |
| Tax Property Management | - | 3,000 | - | 3,025 | 1% |
| Board of Ethics | - | 300 | - | 300 | 0% |
| WP Housing Authority | 10,507 | 10,538 | 5,266 | 10,460 | -1% |
| Municipal Management | 897,674 | 881,879 | 434,442 | 986,845 | 12% |
| City Clerk Services | 593,948 | 634,475 | 314,007 | 605,923 | -5% |
| Elections | 80,021 | 85,853 | 2,049 | 94,001 | 9% |
| Counsel to City | 1,390,294 | 2,002,887 | 831,003 | 2,057,880 | 3% |
| Litigation | 306,722 | 487,639 | 296,627 | 388,160 | -20% |
| Labor Relations | 159,714 | 744,715 | 339,220 | 539,491 | -28% |
| Tax Assessment Review | 36,000 | 275,500 | 197,800 | 100,000 | -64% |
| Establish/Maintain Assessment Roll | 622,234 | 733,651 | 373,683 | 697,740 | -5% |
| Financial Policy and Administration | 567,551 | 623,587 | 276,125 | 642,132 | 3% |
| Bookkeeping & Financial Reporting | 368,095 | 387,072 | 179,751 | 377,707 | -2% |
| Disbursements & Payroll | 562,828 | 583,034 | 283,617 | 576,943 | -1% |
| Revenue Collections | 727,181 | 792,473 | 342,549 | 748,926 | -5% |
| City-wide Financial Activities | 28,374,892 | 30,248,227 | 16,533,720 | 30,320,134 | 0% |
| Resource Planning & Management | 512,331 | 546,141 | 222,752 | 585,900 | 7% |
| Information Technology | 1,543,456 | 1,659,321 | 950,772 | 1,626,902 | -2% |
| Purchasing, Stockroom & Warehouse | 473,330 | 567,818 | 263,700 | 551,676 | -3% |
| Personnel Administration | 283,862 | 312,081 | 135,472 | 330,843 | 6% |
| Civil Service Administration | 651,179 | 656,548 | 281,157 | 642,296 | -2% |
| DPW Program Mgmt. & Admin. | 1,690,115 | 1,703,401 | 826,279 | 1,729,898 | 2% |
| DPW City-Owned Bldg. Maintenance | 3,834,584 | 4,126,324 | 2,359,796 | 4,471,622 | 8% |
| DPW Rolling Stock Maintenance | 2,353,676 | 2,400,518 | 1,166,985 | 2,341,622 | -2% |
| Total Policy Formulation & Admin. | 46,463,446 | 60,432,682 | 26,791,261 | 56,003,333 | -7% |
| Protection of Persons & Property: | | | | | |
| Street Lighting | 924,763 | 985,812 | 491,874 | 1,238,674 | 26% |
| Public Safety Administration | 1,053,185 | 942,173 | 624,763 | 1,207,911 | 28% |
| Fire Administration | 422,683 | 241,272 | 230,580 | 456,746 | 89% |
| Fire Prevention | 963,092 | 1,043,233 | 522,694 | 1,053,067 | 1% |
| Fire Training | 431,071 | 411,740 | 231,897 | 475,678 | 16% |
| Fire Apparatus & Building Maintenance | 180,895 | 187,055 | 100,664 | 227,055 | 21% |
| Fire Special Operations | 300,486 | 317,423 | 21,884 | 49,838 | -84% |
| Emergency Medical Services | 704,400 | 729,054 | 425,278 | 754,570 | 3% |
| Fire Suppression | 25,532,363 | 25,904,968 | 13,105,793 | 26,953,175 | 4% |
| Police Personnel/Administration | 3,575,616 | 3,677,264 | 1,653,555 | 3,802,022 | 3% |
| Police Comm/Equip. Maint. | 35,601 | 44,457 | 25,157 | 35,700 | -20% |
| Support Services | 1,567,636 | 1,791,984 | 781,572 | 1,691,236 | -6% |
| Training/Special Programs | 470,420 | 337,078 | 152,268 | 360,139 | 7% |
| Community Policing | 2,310,949 | 2,269,145 | 1,191,117 | 2,589,278 | 14% |
| Criminal Investigations | 4,437,525 | 5,053,546 | 2,292,949 | 5,116,682 | 1% |
| Narcotics Unit | 1,410,169 | 1,176,105 | 524,469 | 963,804 | -18% |
| Patrol Operations | 21,919,267 | 22,950,996 | 11,480,673 | 25,668,080 | 12% |
| Traffic Enforcement | 3,009,432 | 2,631,932 | 1,131,491 | 2,674,985 | 2% |
| ESU/Special Response Team | 175,654 | 64,998 | 86,189 | 105,047 | 62% |
| Total Protection of Persons & Property | 69,425,207 | 70,760,235 | 35,074,867 | 75,423,687 | 7% |

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

| EXPENDITURES: | 2020-2021 Actual | 2021-2022 Revised Budget 12/31/2021 | 2021-2022 Exp/Encumb 12/31/2021 | 2022-2023 Adopted Budget | % Increase (Decrease) |
|--|-----------------------------|--|--|---|----------------------------------|
| Environmental Protection: | | | | | |
| Storm Water System Maintenance | 112,226 | 199,364 | 60,039 | 144,475 | -28% |
| Waste Collection, Disposal & Recycling | 7,706,402 | 7,873,810 | 3,840,502 | 7,941,411 | 1% |
| Housing Code Enforcement | 624,777 | 806,733 | 365,841 | 940,494 | 17% |
| Equip/Environmental Code Enforcement | 1,050,565 | 1,075,008 | 525,142 | 1,076,295 | 0% |
| Eng. Review/Construction Code Enf. | 1,136,833 | 1,176,011 | 558,109 | 1,181,750 | 0% |
| Total Environmental Protection | <u>10,630,803</u> | <u>11,130,926</u> | <u>5,349,633</u> | <u>11,284,425</u> | <u>1%</u> |
| Transportation: | | | | | |
| Forestry Services | 706,147 | 845,836 | 289,146 | 666,453 | -21% |
| Snow Removal | 1,185,298 | 1,299,530 | 23,427 | 1,389,910 | 7% |
| Street Cleaning | 517,082 | 473,172 | 245,054 | 436,741 | -8% |
| Street Repairs | 5,366,706 | 5,898,944 | 2,986,448 | 6,085,039 | 3% |
| Leaf Removal | 272,555 | 270,801 | 135,388 | 328,298 | 21% |
| Parking | 15,399,904 | 15,295,222 | 6,297,661 | 16,579,496 | 8% |
| Traffic Engineering & Administration | 427,331 | 451,879 | 210,309 | 447,717 | -1% |
| Operations/Maint. of Traffic Control Devices | 1,099,226 | 1,066,439 | 493,587 | 1,085,191 | 2% |
| Total Transportation | <u>24,974,249</u> | <u>25,601,823</u> | <u>10,681,020</u> | <u>27,018,845</u> | <u>6%</u> |
| Social Enrichment Opportunities: | | | | | |
| Recreation & Parks Administration | 919,190 | 1,064,802 | 472,451 | 1,032,902 | -3% |
| Camps | 110,588 | 302,086 | 175,587 | 829,510 | 175% |
| Ebersole Rink | 231,952 | 252,385 | 109,898 | 363,047 | 44% |
| Pools | 160,601 | 197,497 | 134,491 | 203,511 | 3% |
| Youth Sports & Activities | 444,905 | 538,159 | 295,958 | 573,898 | 7% |
| Adult Sports & Activities | 221,368 | 281,048 | 173,626 | 328,944 | 17% |
| Special Recreation | 12,757 | 62,778 | 13,532 | 57,573 | -8% |
| Cultural & Special Events | 79,411 | 144,691 | 72,129 | 204,062 | 41% |
| Renaissance Plaza | 32,055 | 39,837 | 18,603 | 35,837 | -10% |
| Parks & Playgrounds | 1,853,292 | 2,046,203 | 944,868 | 2,006,458 | -2% |
| Senior & Citizens Services | 632,825 | 764,077 | 282,707 | 759,611 | -1% |
| Youth Program Mgmt/Administration | 617,466 | 690,898 | 312,626 | 699,472 | 1% |
| After School Centers & Saturday Academy | 326,164 | 976,580 | 298,747 | 992,362 | 2% |
| Youth Employment | 399,072 | 610,571 | 313,146 | 606,356 | -1% |
| Neighborhood Services | 141,905 | 264,206 | 99,210 | 257,454 | -3% |
| Alternatives Program | 268,609 | 267,572 | 153,868 | 280,798 | 5% |
| Bits 'N Pieces Summer Day Camp | 21,152 | 86,630 | 58,944 | 101,017 | 17% |
| General Fund Contribution to Library | 6,407,805 | 6,591,163 | 2,787,885 | 6,742,674 | 2% |
| City Support to Federal Programs | 4,225 | 4,303 | 2,095 | 4,258 | -1% |
| Total Social Enrichment Opportunities | <u>12,885,342</u> | <u>15,185,486</u> | <u>6,720,371</u> | <u>16,079,744</u> | <u>6%</u> |
| Physical Resource Development: | | | | | |
| Planning Services | 1,115,691 | 1,220,615 | 618,230 | 1,278,122 | 5% |
| City Support to URA | 7,042 | 7,171 | 3,495 | 7,094 | -1% |
| Engineering Services | 2,793,415 | 3,061,936 | 1,506,371 | 2,923,208 | -5% |
| Total Physical Development | <u>3,916,148</u> | <u>4,289,722</u> | <u>2,128,096</u> | <u>4,208,424</u> | <u>-2%</u> |
| Total Expenditures | <u>\$ 168,295,195</u> | <u>\$ 187,400,874</u> | <u>\$ 86,745,248</u> | <u>\$ 190,018,458</u> | <u>1%</u> |

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BUDGET SUMMARY OTHER OPERATING FUNDS

LIBRARY

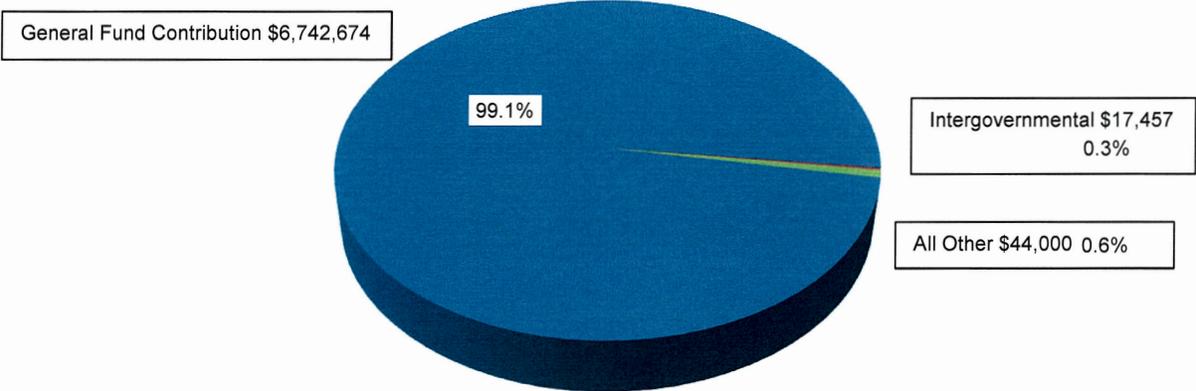
SELF INSURANCE

SEWER RENT

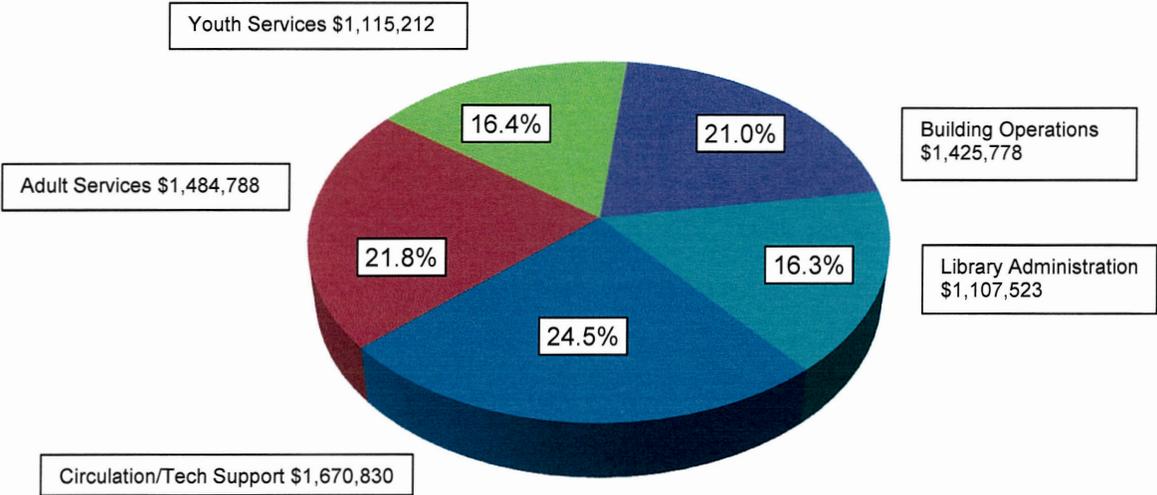
WATER

LIBRARY FUND

REVENUES: \$6,804,131



EXPENDITURES: \$6,804,131



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 proposed budget 99.1% of the resources needed to operate the Library, same as the current fiscal year.

The adopted Library Fund budget for FY 2022-2023 totals \$6.8 million and includes total salaries and benefits of \$4.7 million, which represents 69.3% of the total budget. 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 \$941,216, an increase of 19.2% from the current year budget. Included in this amount are utility costs and the costs of books, periodicals and other materials distributed by the Library to its patrons. Direct costs in the Library Fund are budgeted at \$421,362, an increase of 9.9%. Included in this total is the Library's required FY 2022-2023 contribution to the Self Insurance Fund (\$40,625), service contracts (\$189,358), security guards (\$103,550) and on-line subscription services (\$43,946). The Library's budgeted contribution to the Debt Service Fund of \$694,557 reflects a decrease of 1.1% from the current year. Approximately 10.2% of the Library's FY 2022-2023 budget is dedicated to debt service.

The components of the Library Fund revenue budget include intergovernmental revenues, charges for services, miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The adopted budget includes a contribution of \$6.7 million from the City's General Fund. There is an appropriation of fund balance of \$40,000 and other revenues are budgeted at \$21,457.

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

| | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Adopted FY 2023 |
|--------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Intergovernmental | \$17,913 | \$19,922 | \$17,461 | \$17,457 | \$17,457 |
| Charges for Services | 36,346 | 2,436 | 381 | 800 | 2,000 |
| General Fund Contribution | 6,425,075 | 6,297,594 | 6,407,805 | 6,591,163 | 6,742,674 |
| All Other | 39,351 | 36,237 | 1,644 | 3,102 | 42,000 |
| Total | \$6,518,685 | \$6,356,189 | \$6,427,291 | \$6,612,522 | \$6,804,131 |

LIBRARY FUND

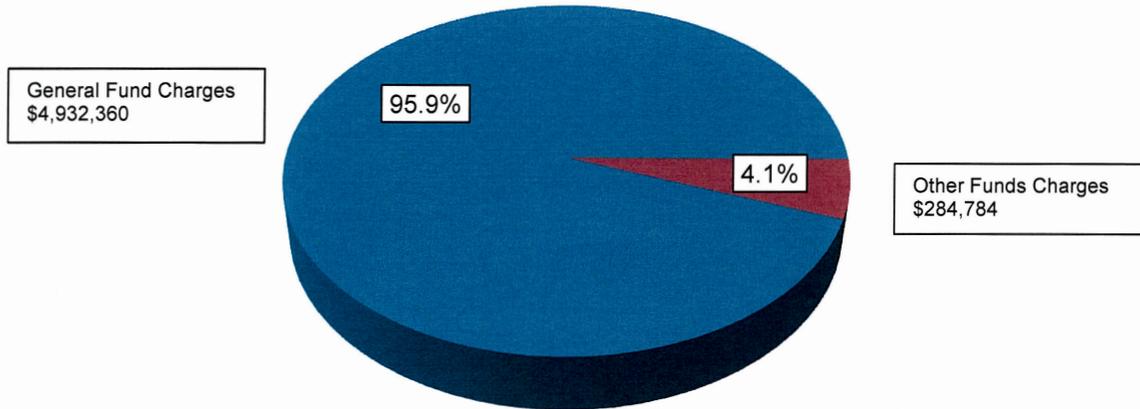
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| | FY 20-21 Actual ⁽¹⁾ | FY 2021-2022 | | FY 22-23 Adopted Budget |
|--|-----------------------------------|-------------------------------|---------------------------------|-------------------------------|
| | | Revised Budget 12/31/21 | Projected Actual 06/30/22 | |
| Revenues & Other Sources: | | | | |
| Intergovernmental Revenues | \$ 17,461 | \$ 11,650 | \$ 17,457 | \$ 17,457 |
| Charges for Services | 381 | 2,000 | 800 | 2,000 |
| Miscellaneous Revenues | 1,644 | - | 3,102 | 2,000 |
| Transfer In - | | | | |
| General Fund Contribution | 6,407,805 | 6,591,163 | 6,591,163 | 6,742,674 |
| Appropriation of Fund Balance | - | 43,390 | - | 40,000 |
| Total Revenues & Other Sources | 6,427,291 | \$ 6,648,203 | 6,612,522 | \$ 6,804,131 |
| Expenditures & Other Uses: | | | | |
| Personal Services | 2,898,191 | \$ 3,097,173 | 3,058,773 | \$ 3,112,823 |
| Employee Benefits | 1,559,045 | 1,658,817 | 1,658,216 | 1,603,423 |
| Materials & Supplies | 889,068 | 789,630 | 767,503 | 941,216 |
| Direct Costs | 359,097 | 383,356 | 379,498 | 421,362 |
| Equipment | 1,969 | - | - | 20,750 |
| Transfer to Debt Service Fund | - | 702,569 | - | 694,557 |
| Reserve for Financing | - | 16,658 | - | 10,000 |
| Total Expenditures & Other Uses | 5,707,370 | \$ 6,648,203 | 5,863,990 | \$ 6,804,131 |
| Excess of Revenues & Other Sources Over/(Under) Expenditures & Other Uses | 719,921 | | 748,532 | |
| Other Financing Sources (Uses)- | | | | |
| Transfer to Debt Service Fund | (707,805) | | (702,569) | |
| Net Change in Fund Balance | 12,116 | | 45,963 | |
| Fund Balance at Beginning of Year | 122,764 | | 134,880 | |
| Fund Balance at End of Year | \$ 134,880 | | \$ 180,843 | |

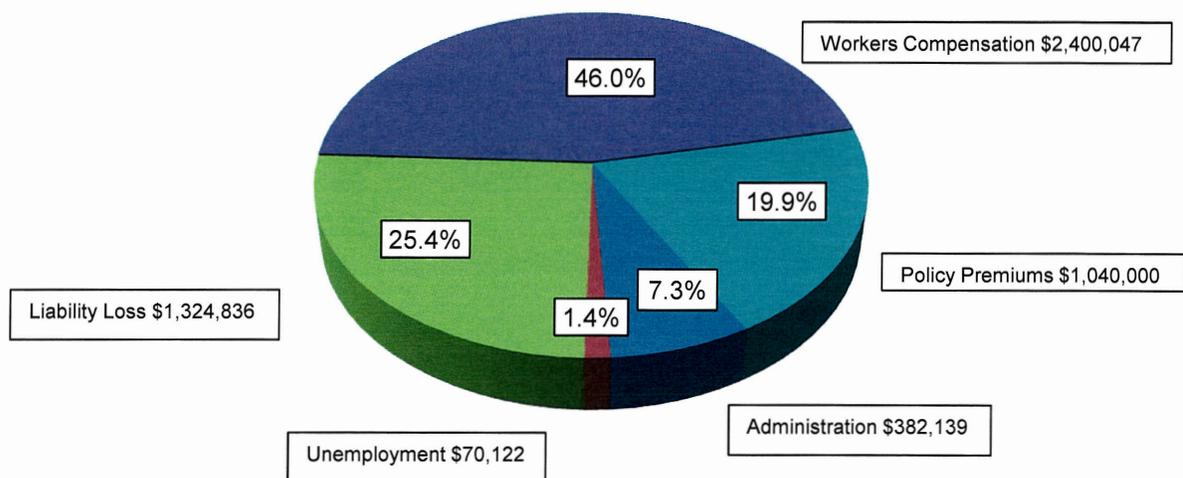
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2020 - June 30, 2021, modified for budgetary presentation

SELF INSURANCE FUND

REVENUES: \$5,217,144



EXPENDITURES: \$5,217,144



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 the program, a total budget of \$5.2 million has been adopted for fiscal year 2022-2023. Of this amount, \$5.0 million is provided for insurance premiums, claims and reserves with the remaining \$197,139 available to administer the program. Insurance costs will increase by 3.9% and administrative costs will decrease 32.3% from the FY 2021-2022 revised budget to the FY 2022-2023 adopted budget.

The adopted budget includes a 1.8% increase in contributions from the operating funds due to increased costs which have increased claims loss reserve requirements. User charges will provide all of the revenue in the FY 2022-2023 budget. Of the user charges that will be assessed, approximately 94.5% will be provided from the General Fund.

The Self Insurance Fund ended fiscal year 2020-2021 with a deficit of \$24,737, down \$503,888 from the June 30, 2020 deficit of \$528,625. Projections for June 30, 2022 indicate that the deficit will be eliminated by the end of the current fiscal year.

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

| | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Proposed FY 2023 |
|------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| User Fees | \$7,018,838 | \$6,287,250 | \$5,888,755 | \$5,123,167 | \$5,217,144 |
| Miscellaneous | 35,681 | 34,176 | 490,024 | 209,711 | - |
| Interest Income | 272,368 | 268,658 | 75,909 | 14,975 | - |
| Total | \$7,326,887 | \$6,590,084 | \$6,454,688 | \$5,347,853 | \$5,217,144 |

SELF INSURANCE FUND

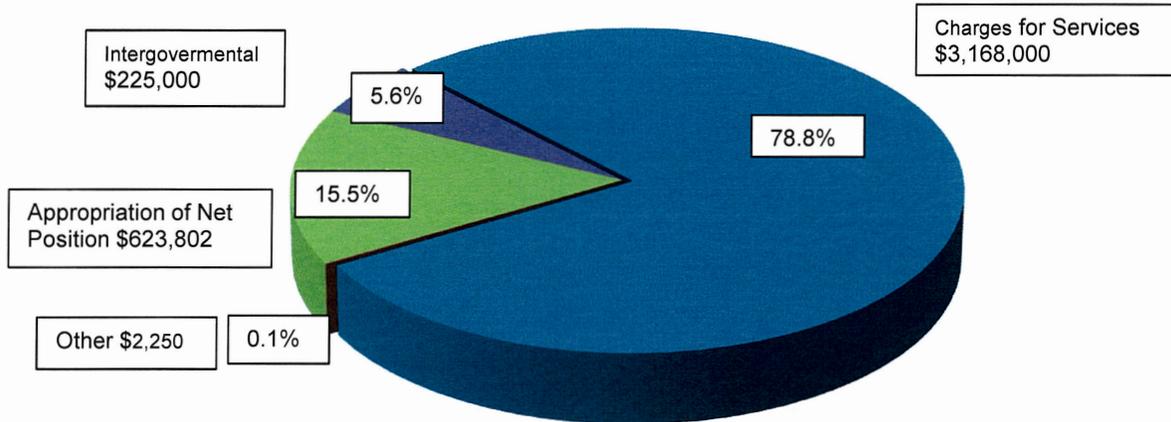
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

| | FY 20-21 Actual ⁽¹⁾ | FY 2021-2022 | | FY 22-23 Adopted Budget |
|--|-----------------------------------|-------------------------------|---------------------------------|-------------------------------|
| | | Revised Budget 12/31/21 | Projected Actual 06/30/22 | |
| Operating Revenues: | | | | |
| Charges for Services | \$ 5,888,755 | \$ 5,123,168 | \$ 5,123,167 | \$ 5,217,144 |
| Miscellaneous | 490,024 | - | 209,711 | - |
| Total Operating Revenues | <u>6,378,779</u> | <u>5,123,168</u> | <u>5,332,878</u> | <u>5,217,144</u> |
| Operating Expenses: | | | | |
| Personal Services | - | 18,000 | - | 18,000 |
| Employee Benefits | 16,844 | 18,439 | 17,000 | 19,492 |
| Other Post Employment Benefit Obligations | (25,421) | - | - | - |
| Materials & Supplies | - | 100 | - | 100 |
| Direct Costs | 5,959,377 | 4,991,629 | 5,263,653 | 5,179,552 |
| Reserve for Financing | - | 95,000 | - | - |
| Total Operating Expenses | <u>5,950,800</u> | <u>\$ 5,123,168</u> | <u>5,280,653</u> | <u>\$ 5,217,144</u> |
| Non-Operating Revenues | | | | |
| Interest Income | <u>75,909</u> | | <u>14,975</u> | |
| Change in Net Position | 503,888 | | 67,200 | |
| Net Position-Beginning of Year | <u>(528,625)</u> | | <u>(24,737)</u> | |
| Net Position-End of Year | <u>\$ (24,737)</u> | | <u>\$ 42,463</u> | |

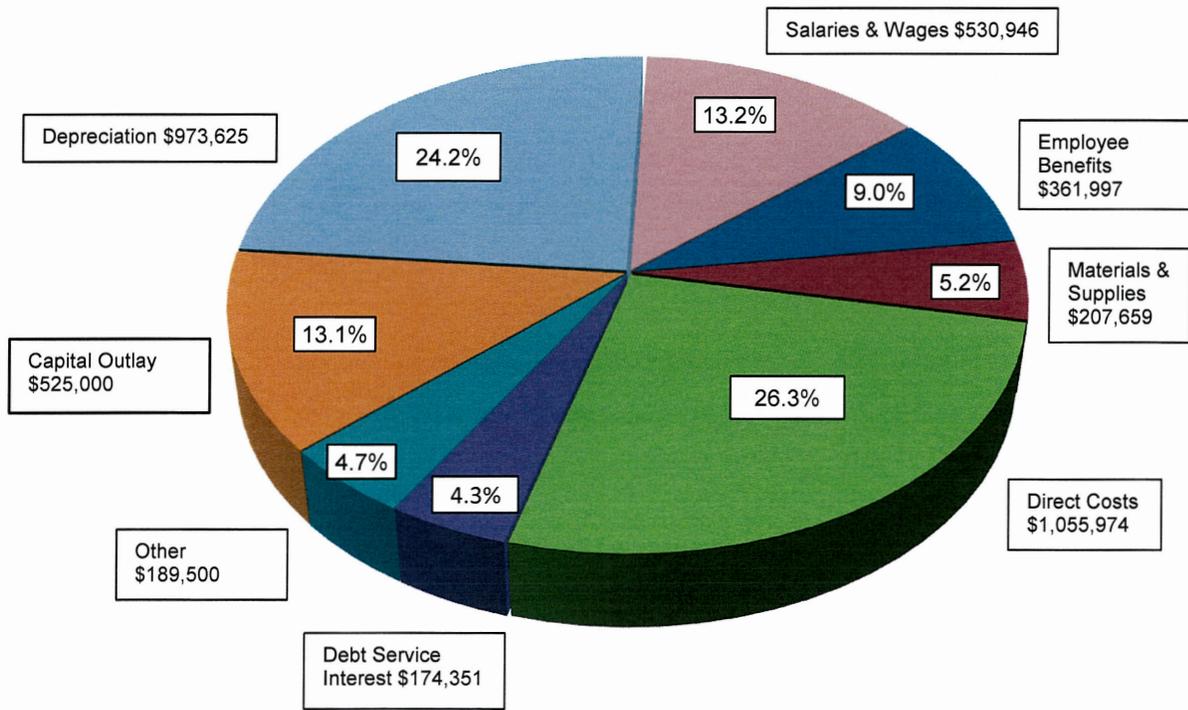
⁽¹⁾ City of White Plains Comprehensive Annual Financial Report, July 1, 2020 - June 30, 2021

SEWER RENT FUND

REVENUES: \$4,019,052



EXPENSES: \$4,019,052



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 2022-2023 Sewer Rent Fund totals \$4,019,052 of which 78.8% 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. A rate of 18% of the billing for water consumption has been adopted by the Common Council, the same as the current year. Because water consumption is billed semi-annually for most water users, the timing of the approval directly impacts the percentage of water consumption to be set as sewer rents. The City's water rates, which were last increased in December of 2019, are included in the calculation of sewer rents.

Expenses for the FY 2022-2023 Sewer Rent Fund total \$4,019,052, a decrease of 5.8% from the current revised budget. The decrease is chiefly attributable to a reduction of \$518,490 for capital outlay. Personnel costs account for \$892,937 or 22.2% of the total expenditures in the fund. Materials and supplies total \$207,659 and direct costs total \$1,055,974. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$841,952). Interest payments on debt (\$174,351) account for 4.3% of the budget. An allowance for depreciation is budgeted at \$973,625 and a Reserve for Financing is set at \$105,000 to fund employee merit increases and any unanticipated expenses.

The approved Capital Improvement Program for FY 2022-2023 recommends the expenditure of \$500,000 for the reconstruction of miscellaneous sanitary sewers, \$900,000 for a truck and heavy equipment washing facility, the purchase of rolling stock (\$800,000) and \$22,200 for debt issuance costs.

As of June 30, 2021, the Sewer Rent Fund had a net operating loss of \$13,765 and a net position of \$9,012,625. An appropriation of \$623,802 has been made from Sewer Rent Fund net assets to balance the FY 2022-2023 budget.

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

| | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Adopted FY 2023 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Charges for Services | \$2,890,825 | \$3,025,292 | \$2,785,386 | \$3,168,000 | \$3,168,000 |
| Miscellaneous | 151,385 | 230,919 | 78,528 | 550,250 | 250 |
| All Other | 62,541 | 57,308 | 2,200 | 364,000 | 850,802 |
| Total | \$3,104,751 | \$3,313,519 | \$2,866,114 | \$4,082,250 | \$4,019,052 |

SEWER RENT FUND

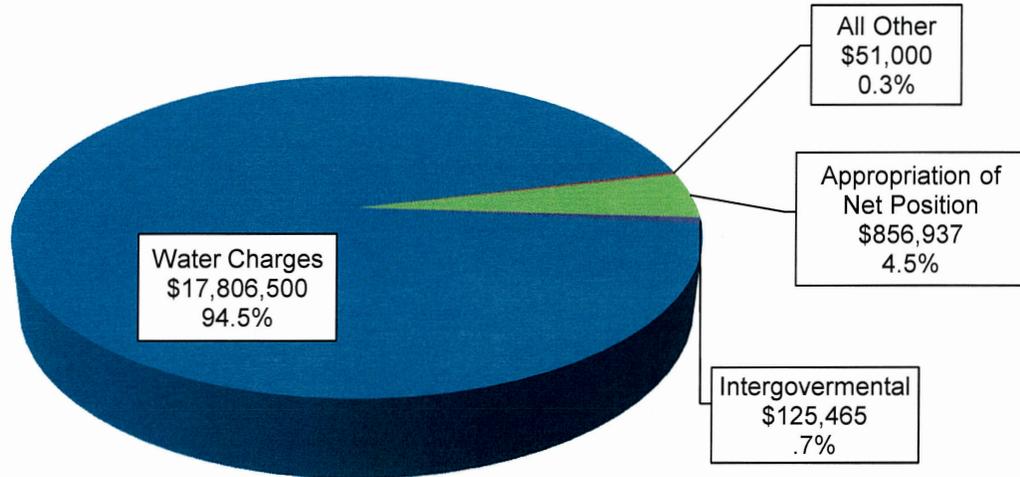
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

| | FY 20-21 Actual | FY 2021-2022 | | FY 22-23 Adopted Budget |
|---|---------------------|-------------------------------|---------------------------------|-------------------------------|
| | | Revised Budget 12/31/21 | Projected Actual 06/30/22 | |
| Operating Revenues: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 362,000 | \$ 225,000 |
| Charges for Services | 2,771,295 | 3,183,000 | 3,168,000 | 3,168,000 |
| Miscellaneous | 92,619 | 250 | 550,250 | 250 |
| Appropriation of Net Position | - | 1,072,083 | - | 623,802 |
| Total Operating Revenues | 2,863,914 | 4,255,333 | 4,080,250 | 4,017,052 |
| Operating Expenses: | | | | |
| Personal Services | 503,710 | 504,197 | 503,597 | 530,946 |
| Employee Benefits | 340,932 | 355,858 | 355,858 | 361,997 |
| Other Post Employment Benefit Obligations | (10,806) | - | - | - |
| Material & Supplies | 78,456 | 211,888 | 211,888 | 207,659 |
| Direct Costs | 582,306 | 975,020 | 975,020 | 1,055,974 |
| Equipment/Rolling Stock | 2,543 | - | - | 84,500 |
| Depreciation | 883,327 | 953,637 | 953,637 | 973,625 |
| Capital Outlay | 375,778 | 1,043,490 | 1,043,490 | 525,000 |
| Reserve for Financing | - | 75,936 | - | 105,000 |
| Total Operating Expenses | 2,756,246 | 4,120,026 | 4,043,490 | 3,844,701 |
| Non-Operating Revenues (Expenses): | | | | |
| Interest Income | 2,200 | 10,000 | 2,000 | 2,000 |
| Interest Expense | (123,633) | (145,307) | (145,307) | (174,351) |
| | (121,433) | (135,307) | (143,307) | (172,351) |
| Change in Net Position | (13,765) | \$ - | (106,547) | \$ - |
| Net Position-Beginning of Year | 9,026,390 | | 9,012,625 | |
| Net Position-End of Year | <u>\$ 9,012,625</u> | | <u>\$ 8,906,078</u> | |

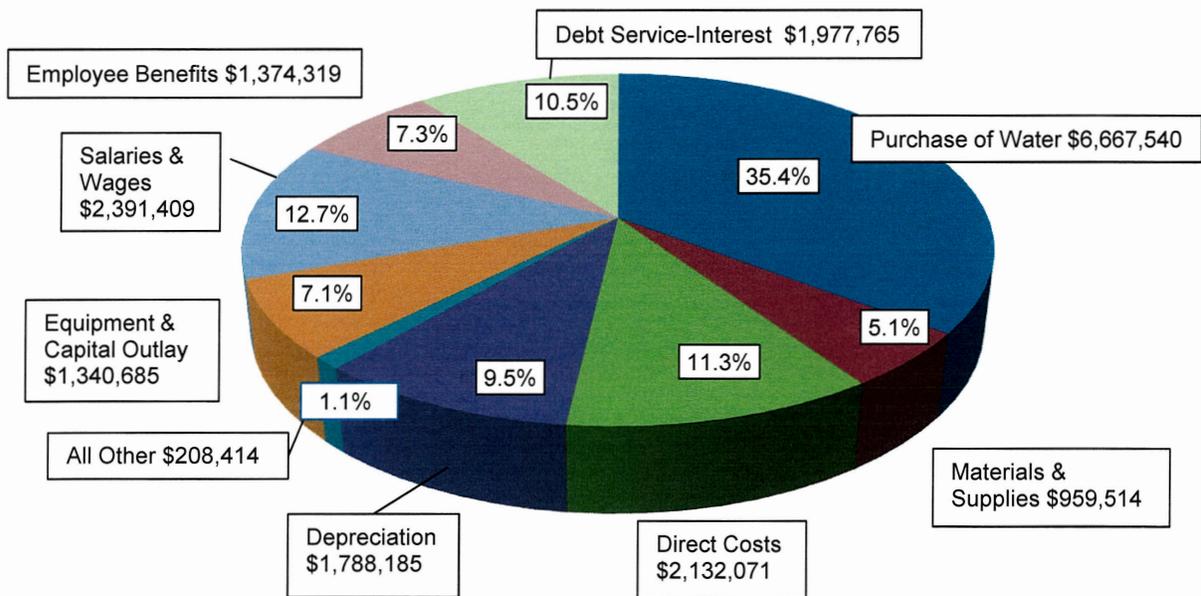
(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2020 - June 30, 2021

WATER FUND

REVENUES: \$18,839,902



EXPENSES: \$18,839,902



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 partially mitigate its reliance on water from NYC sources which are billed on a per capita allotment. In past years, water needs escalated and 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 \$18.8 million, an increase of 1.1% from the current year's revised budget. Salary and fringe benefit costs which total \$3.8 million account for approximately 20.0% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$6.7 million which is 35.4% 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 current water rate charged by NYC is \$2,054.63. A rate increase of 9.0% is projected for July 1, 2022. All other materials and supplies total \$959,514 or 5.1% of the adopted budget. Direct costs total \$2,132,071 or 11.3% of the adopted budget and include a contribution to the Self Insurance Fund (\$124,596) and also to the General Fund (\$1,645,302) for services such as engineering, financial accounting and billing. Interest on Water Fund debt will increase 4.8% due to major capital improvements undertaken in recent years and total \$1,977,765 or 10.5% of the adopted budget, while depreciation is budgeted at \$1,788,185. The remaining expenses for FY 2022-2023 include the purchase of equipment/rolling stock of \$440,685, capital outlay of \$900,000 and a Reserve for Financing of \$208,414 for employee merit increases and any unanticipated expenses.

The approved Capital Improvement Program for FY 2022-2023 recommends \$10.5 million in major capital improvements attributable to the Water Fund: replacement and/or reconstruction of miscellaneous water lines (\$2,000,000), remediation at the fire training facility (\$8,000,000), the purchase of rolling stock (\$350,000) and debt issuance costs (\$104,000). The sale of debt will finance the majority of the capital projects due to the expected useful life of these projects and favorable interest rates. Over the years, compliance with federal and state mandates dictates the need for many capital improvements and the resulting increase in outstanding debt.

Revenue in the FY 2022-2023 budget totals \$18.8 million, an increase of 1.1% 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 95% of the 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, 2021, the Water Fund had a net operating gain of \$3.3 million and a net position of \$38.4 million. An appropriation of \$856,937 has been made from Water Fund net assets to balance the FY 2022-2023 budget.

WATER FUND

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

| | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Adopted FY 2023 |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| Intergovernmental | \$1,077,428 | \$119,364 | \$121,348 | \$123,381 | \$125,465 |
| Charges for Services | 17,479,529 | 18,547,911 | 17,860,355 | 17,806,500 | 17,806,500 |
| Interest | 312,121 | 308,086 | 29,710 | 15,000 | 15,000 |
| All Other | 376,336 | 10,012 | 381,200 | 53,000 | 892,937 |
| Total | \$19,245,414 | \$18,985,373 | \$18,392,613 | \$17,997,881 | \$18,839,902 |

WATER FUND

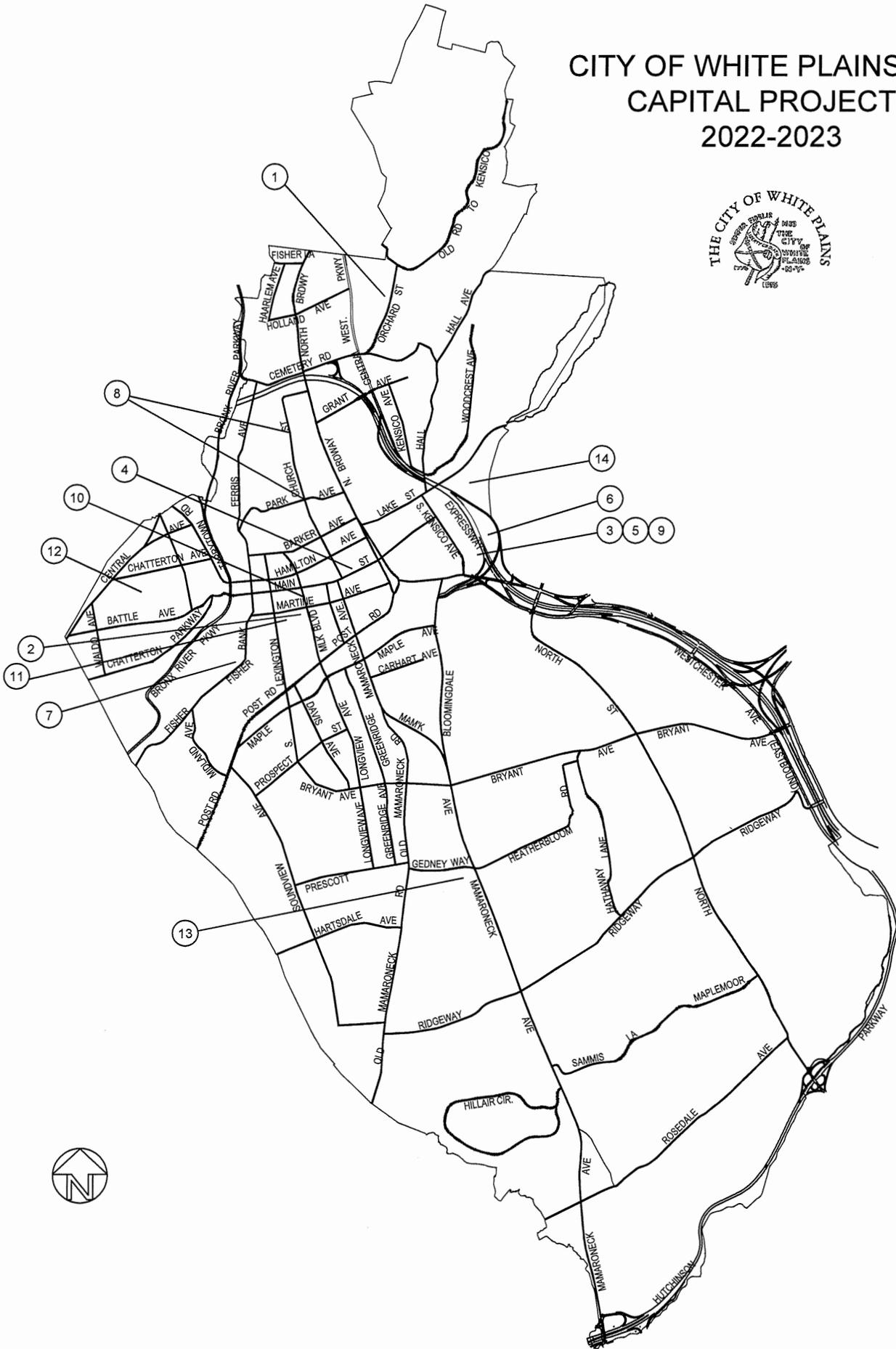
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

| | FY 20-21 Actual | FY 2021-2022 | | FY 22-23 Adopted Budget |
|---|----------------------|-------------------------------|---------------------------------|-------------------------------|
| | | Revised Budget 12/31/21 | Projected Actual 06/30/22 | |
| Operating Revenues: | | | | |
| Intergovernmental | \$ 121,348 | \$ 123,381 | \$ 123,381 | \$ 125,465 |
| Charges for Services | 17,860,355 | 17,806,500 | 17,806,500 | 17,806,500 |
| Miscellaneous | 381,201 | 34,100 | 53,000 | 36,000 |
| Appropriation of Net Position | - | 625,203 | - | 856,937 |
| Total Operating Revenues | <u>18,362,904</u> | <u>18,589,184</u> | <u>17,982,881</u> | <u>18,824,902</u> |
| Operating Expenses: | | | | |
| Personal Services | 2,390,994 | 2,404,953 | 2,404,953 | 2,391,409 |
| Employee Benefits | 1,365,007 | 1,414,254 | 1,414,254 | 1,374,319 |
| Other Post Employment Benefit Obligations | 110,995 | - | - | - |
| Material & Supplies | 5,962,410 | 7,610,255 | 7,593,698 | 7,627,054 |
| Direct Costs | 1,386,801 | 1,930,733 | 1,930,704 | 2,132,071 |
| Equipment/Rolling Stock | 10,279 | 61,640 | 61,640 | 440,685 |
| Depreciation | 1,764,150 | 1,927,407 | 1,927,407 | 1,788,185 |
| Capital Outlay | 384,580 | 1,177,319 | 600,000 | 900,000 |
| Reserve for Financing | - | - | - | 208,414 |
| Total Operating Expenses | <u>13,375,216</u> | <u>16,526,561</u> | <u>15,932,656</u> | <u>16,862,137</u> |
| Non-Operating Revenues (Expenses): | | | | |
| Interest Income | 29,709 | 40,000 | 15,000 | 15,000 |
| Interest Expense | (1,721,880) | (1,887,071) | (1,887,071) | (1,977,765) |
| | <u>(1,692,171)</u> | <u>(1,847,071)</u> | <u>(1,872,071)</u> | <u>(1,962,765)</u> |
| Change in Net Position | 3,295,517 | \$ - | 178,154 | \$ - |
| Net Position-Beginning of Year | <u>35,091,298</u> | | <u>38,386,815</u> | |
| Net Position-End of Year | <u>\$ 38,386,815</u> | | <u>\$ 38,564,969</u> | |

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2020 - June 30, 2021

CAPITAL IMPROVEMENTS

CITY OF WHITE PLAINS, N.Y. CAPITAL PROJECTS 2022-2023



2022-2023 CAPITAL PROJECTS

The map on the preceding page indicates the location of the various 2022-2023 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 | Remediation at Fire Training Facility | \$ 8,000,000 |
| 2 | Rehabilitation of Chillers at Public Safety Building | 1,500,000 |
| 3 | DPW Truck & Heavy Equipment Washing Facility at Highway Garage (140 S. Kensico Ave.) | 900,000 |
| 4 | City Hall Elevator Rehabilitation | 600,000 |
| 5 | Fuel Island Rehabilitation | 300,000 |
| 6 | Sanitation Building Repairs | 250,000 |
| 7 | Kittrell Park Basketball Courts | 200,000 |
| 8 | Church Street Sidewalk Improvements (between Church St. School and Park Avenue) | 150,000 |
| 9 | Salt Dome Replacement | 150,000 |
| 10 | Lex Grove East & West Emergency Lighting | 150,000 |
| 11 | Public Safety Communication Room Workstation Replacement | 115,000 |
| 12 | Battlehill Park Pickleball Courts | 100,000 |
| 13 | Gillie Basketball & Park Improvements | 90,000 |
| 14 | Delfino Park Improvements | 70,000 |

PROJECTS NOT INDEXED

| | |
|---|--------------|
| Miscellaneous Street Reconstruction | \$ 3,250,000 |
| Replace/Reconstruct Miscellaneous Water Lines | 2,000,000 |
| Garage Elevators Modernization | 1,200,000 |
| Municipal Parking Structure Rehabilitation | 800,000 |
| Miscellaneous Sanitary Sewer Reconstruction | 500,000 |
| Miscellaneous Storm Water Drain Reconstruction | 470,000 |
| Municipal Parking Lot Rehabilitation | 200,000 |
| Renovations to City Facilities (other than Fire or Parking) | 125,000 |
| City-wide IT Infrastructure Replacements/Enhancements | 125,000 |
| Electronic Device Replacement – Police and Fire | 100,000 |
| 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 2021 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 as City revenues are still rebounding from the economic downturn brought about by the COVID-19 pandemic. Decisions will again need to be made by the Common Council in selecting which capital projects should move forward and when. 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.

The CIP recommends a total expenditure of \$27.3 million for fiscal year 2022-2023 to fund various capital projects and rolling stock purchases. Of this \$27.3 million, \$21.4 million is being recommended for capital improvements; \$5.6 million for the purchase of rolling stock, and \$0.2 million for debt issuance costs. Approximately 35%, or \$9.5 million, of this program would be funded by tax-supported debt. Grants and other cash sources will total \$2.7 million. The remaining \$15.1 million is for improvements to the City's parking facilities (\$2.4 million), water (\$10.5 million) and sanitary sewer systems (\$2.2 million), most of which is funded by self-liquidating debt generated by these enterprises.

Included in the General Fund portion of the 2022-2023 CIP are improvements to the City's infrastructure: various street improvements (\$3,400,000) and improvements to the City's storm water drains (\$470,000). Also included is work to City buildings (\$2,525,000), such as City Hall, fire stations and the Public Safety building and other projects (\$450,000). The plan recommends construction and improvements at various City parks (\$460,000). There are also projects totaling \$215,000 for Public Safety, \$2,350,000 for Parking Facilities and \$125,000 for technology improvements. Sewer Rent Fund Projects total \$1,400,000 and Water Fund Projects total \$10,000,000.

CAPITAL IMPROVEMENTS

The CIP also includes the Rolling Stock Plan which contains recommendations for replacing 31 on-road vehicles and 6 off-road vehicles throughout the City's fleet, as well as 1 additional vehicle in the Sewer Rent Fund for a total of 38 vehicles expected to be purchased in FY 2022-2023. The FY 2022-2023 recommended rolling stock replacement program totals \$5,645,000 of which \$4,495,000 is attributable to the General Fund, \$800,000 to the Sewer Rent Fund and \$350,000 to the Water Fund. The purchase of three electric vehicles and eight hybrid vehicles is included in next year's plan as the City continues to attempt to purchase all electric vehicles wherever possible. Included within the General Fund Plan are seven hybrid police vehicles, a police motorcycle, an Emergency Services Unit (ESU) and a fire pumper in Public Safety, an electric sedan in the Building Department, an electric sedan in the Planning Department, one hybrid carryall, two pick-up trucks and a tractor in the Parking Department and fifteen on-road and four off-road vehicles in the Department of Public Works. The on-road vehicles include an electric sedan, three pick-up trucks with plows, including one utility vehicle, one side-loading refuse truck, five rear-loading refuse trucks, four dump trucks and a 70' aerial lift. The off-road vehicles include a trailer, an ice re-surfacer, an asphalt paver and a paving roller. In addition, it is also recommended to purchase a jet truck and a vacuum truck in the Sewer Rent Fund and a generator in the Water Fund.

All projects were reviewed for recommended financing sources. Costlier 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 were re-evaluated during the preparation of the FY 2022-2023 operating budget.

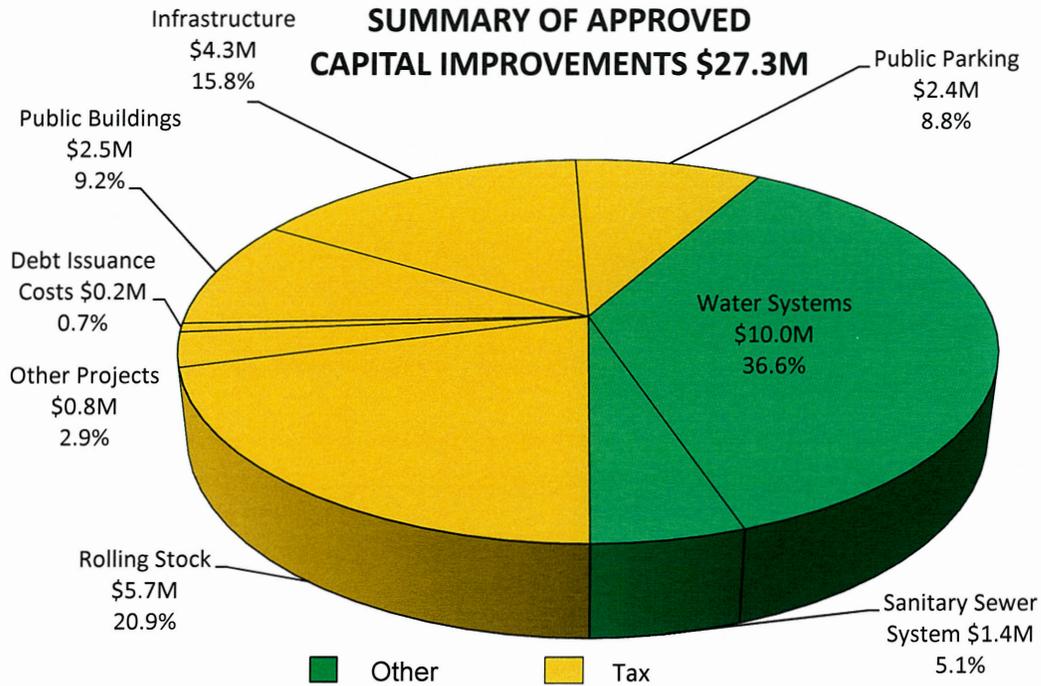
The CIP breakdown will be finalized as the actual projects are approved by the Common Council, and will depend on funding (e.g. grants, other cash contributions) and financial market conditions at that time. As previously mentioned, cash support from operating and enterprise budgets as well as from sources other than those budgets is estimated at \$2.7 million. Anticipated General Fund supported debt totals \$9.5 million, Parking debt \$2.4 million, Sewer Rent Fund debt \$2.2 million, and Water Fund debt \$10.5 million. It is important to recognize that the actual sale of debt for many of the projects in the 2022-2028 Program will not occur until later years, as the projects proceed.

Authorized and outstanding debt as of June 30, 2022 is projected to total \$189.2 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 \$2.0 million. Total principal payments in FY 2022-2023 are expected to be \$13.7 million and interest payments will be \$6.1 million. New debt of \$24.6 million as recommended in the CIP for FY 2022-2023 will increase total authorized and outstanding debt as of June 30, 2023 to \$239.0 million. Improvements to the City's water system represent \$101.4 million or 42% of that amount.

SUMMARY APPROVED 2022 - 2028 CAPITAL IMPROVEMENT PROGRAM

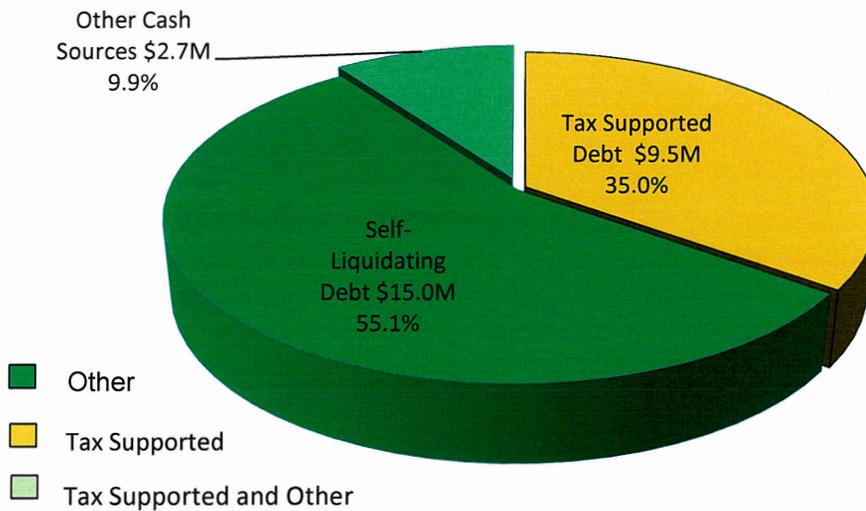
| | Pending Authorization 2021-2022 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|----------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| GENERAL FUND: | | | | | | | |
| Public Works: | | | | | | | |
| Buildings | \$ 1,550,000 | \$ 2,525,000 | \$ 3,325,000 | \$ 2,475,000 | \$ 1,950,000 | \$ 425,000 | \$ 650,000 |
| Streets | - | 3,400,000 | 3,500,000 | 3,500,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| Storm Water Drains | 950,000 | 470,000 | 1,100,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Other | 83,000 | 450,000 | 130,000 | - | - | - | - |
| Total Public Works | 2,583,000 | 6,845,000 | 8,055,000 | 6,575,000 | 6,050,000 | 4,525,000 | 4,750,000 |
| Information Technology | 75,000 | 125,000 | 125,000 | 125,000 | 285,000 | 125,000 | 125,000 |
| Parking | 700,000 | 2,350,000 | 2,850,000 | 1,490,000 | 2,780,000 | 2,730,000 | 1,150,000 |
| Planning | - | - | - | - | - | - | - |
| Public Safety | - | 215,000 | 220,000 | 180,000 | 650,000 | 100,000 | 200,000 |
| Recreation & Parks | 150,000 | 460,000 | 600,000 | 1,550,000 | 500,000 | 500,000 | 250,000 |
| Total General Fund | 3,508,000 | 9,995,000 | 11,850,000 | 9,920,000 | 10,265,000 | 7,980,000 | 6,475,000 |
| Library Fund | - | - | - | - | - | - | - |
| Sewer Rent Fund | - | 1,400,000 | 800,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Water Fund | 34,900,000 | 10,000,000 | 2,000,000 | 2,000,000 | 3,700,000 | 2,000,000 | 2,350,000 |
| Total Projects | 38,408,000 | 21,395,000 | 14,650,000 | 13,120,000 | 15,165,000 | 11,180,000 | 10,025,000 |
| Rolling Stock | - | 5,645,000 | 7,759,750 | 5,660,250 | 7,612,750 | 4,322,750 | 2,182,750 |
| Debt Issuance Cost | 382,580 | 245,200 | 194,500 | 152,000 | 195,700 | 128,100 | 97,100 |
| GRAND TOTAL | \$ 38,790,580 | \$ 27,285,200 | \$ 22,604,250 | \$ 18,932,250 | \$ 22,973,450 | \$ 15,630,850 | \$ 12,304,850 |
| POTENTIAL FINANCING | | | | | | | |
| SOURCES: | | | | | | | |
| Cash: | | | | | | | |
| General Fund | \$ - | \$ 914,000 | \$ 1,207,500 | \$ 1,630,250 | \$ 1,537,750 | \$ 1,117,750 | \$ 922,750 |
| Gen.Fnd-Rec. Account | - | - | - | - | - | - | - |
| Cable Fund | - | - | - | - | - | - | - |
| Sewer Rent Fund | - | - | 45,000 | 45,000 | 40,000 | 50,000 | 30,000 |
| Water Fund | - | - | 150,000 | 200,000 | 130,000 | 75,000 | 50,000 |
| | - | 914,000 | 1,402,500 | 1,875,250 | 1,707,750 | 1,242,750 | 1,002,750 |
| NYS Grants for PW | - | 1,534,909 | 1,534,909 | 1,534,909 | 1,534,909 | 1,534,909 | 1,534,909 |
| Other Grants (Various) | - | - | - | - | - | - | - |
| Community Development | - | 250,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Contributions | 150,000 | - | - | 50,000 | - | - | - |
| Cable Fund | - | - | 35,000 | - | - | - | - |
| | 150,000 | 1,784,909 | 1,719,909 | 1,734,909 | 1,684,909 | 1,684,909 | 1,684,909 |
| TOTAL CASH | 150,000 | 2,698,909 | 3,122,409 | 3,610,159 | 3,392,659 | 2,927,659 | 2,687,659 |
| Indebtedness: | | | | | | | |
| Tax-Supported Debt | 2,684,580 | 9,536,591 | 13,905,641 | 10,804,341 | 11,323,341 | 6,819,091 | 4,869,591 |
| Self-Liquidating Debt-Pkg. | 707,000 | 2,373,500 | 2,748,200 | 1,287,750 | 2,600,750 | 2,424,000 | 1,161,500 |
| Self-Liquidating Debt | 35,249,000 | 12,676,200 | 2,828,000 | 3,230,000 | 5,656,700 | 3,460,100 | 3,586,100 |
| TOTAL DEBT | 38,640,580 | 24,586,291 | 19,481,841 | 15,322,091 | 19,580,791 | 12,703,191 | 9,617,191 |
| GRAND TOTAL | \$ 38,790,580 | \$ 27,285,200 | \$ 22,604,250 | \$ 18,932,250 | \$ 22,973,450 | \$ 15,630,850 | \$ 12,304,850 |

CAPITAL IMPROVEMENTS



The pie chart above is a summary of the capital improvements for fiscal year 2022-2023 approved by the Capital Projects Board. Of the \$27.3 million in recommended projects, approximately 58% are attributable to the General Fund. The remaining projects are related to the Sewer Rent Fund (5%) and the Water Fund (37%).

CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES 27.3M



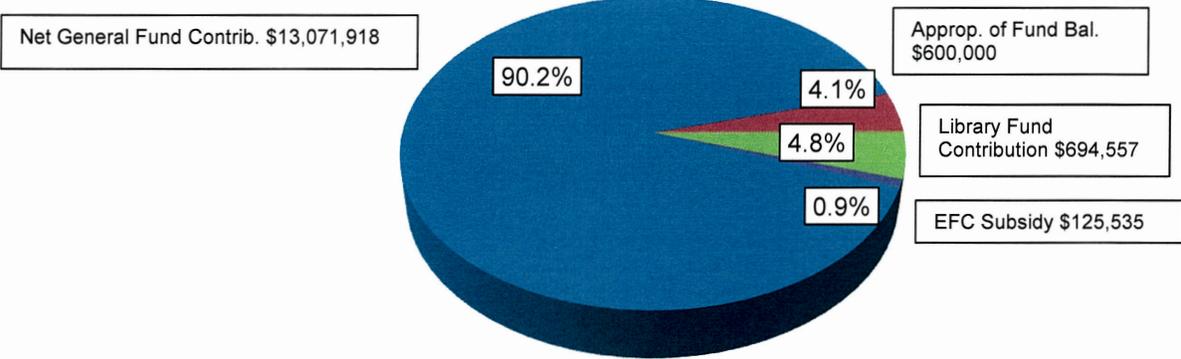
The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2022-2023.

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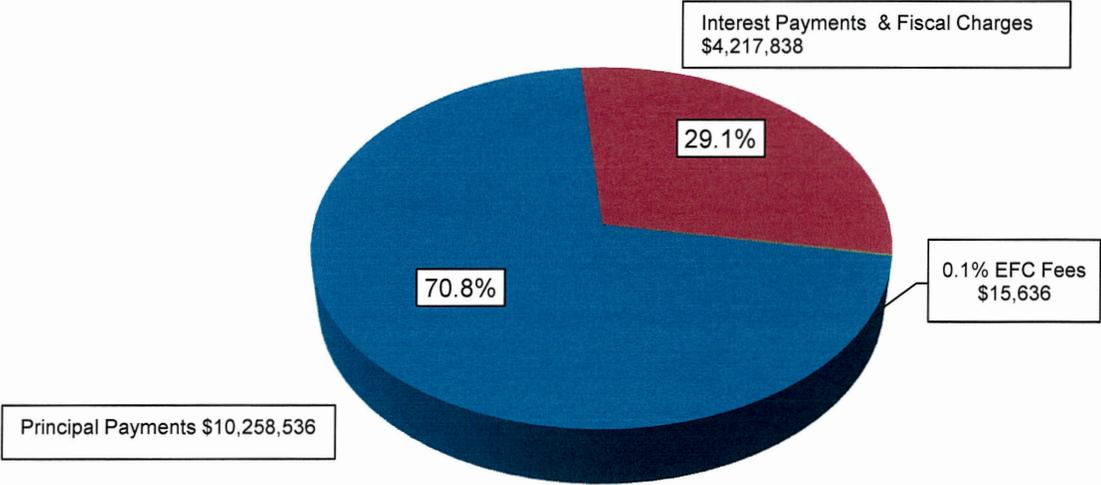
CITY INDEBTEDNESS

CITY INDEBTEDNESS

DEBT SERVICE FUND REVENUES: \$14,492,010



DEBT SERVICE FUND EXPENDITURES: \$14,492,010



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.

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; 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 through user fees, 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 (\$21.68 million) was sold in February of 2022 at a net interest rate of 2.56%. The City also refunded \$12.98 million of existing debt at a net interest rate of 1.30%. The City does not plan to sell any debt during the remainder of the current fiscal year. The City's next planned debt sale is planned for FY 2022-23.

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 since 1988.

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, 2021, outstanding indebtedness totaled \$177,629,454 a decrease of 2.8% over the previous fiscal year. Of that amount, \$54,450,675 was for water improvements, \$3,964,355 was for sewer improvements and \$36,657,294 was for parking facilities, all of which are considered self-supporting debt. The remaining \$82,557,130 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.

The City also had \$19,174,200 of authorized, but unissued debt, of which \$8,677,700 was for general projects, \$7,219,000 was for water improvements, \$1,363,500 was for sewer improvements, \$500,000 for Library projects and \$1,414,000 was for parking projects. Outstanding and authorized debt totaled \$196,803,654 at June 30, 2021, a decrease of \$613,892 or 0.3% less than the previous year. Like most other municipalities struggling to remain under the tax cap and address revenue shortfall caused by the Covid virus, 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 and economic uncertainty related to the pandemic.

Debt Projections for FY 2021-22

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 \$189,249,215 at June 30, 2022. Projected authorized and outstanding indebtedness is summarized below.

| | <u>Self-Liquidating Debt</u> | | | <u>Tax-Supported Debt</u> | | <u>Total</u> |
|--------------------------|------------------------------|---------------------|--------------------|---------------------------|---------------------|----------------------|
| | <u>Parking</u> | <u>Water Fund</u> | <u>Sewer Fund</u> | <u>Library</u> | <u>All Other</u> | |
| Serial Bonds | \$34,560,021 | \$58,673,962 | \$4,996,557 | \$3,734,283 | \$79,600,177 | \$181,565,000 |
| Energy Contract Unissued | <u>404,000</u> | <u>-</u> | <u>909,000</u> | <u>-</u> | 2,037,343 | 2,037,343 |
| | <u>\$34,964,021</u> | <u>\$58,673,962</u> | <u>\$5,905,557</u> | <u>\$3,734,283</u> | <u>\$85,971,392</u> | <u>\$189,249,215</u> |

Authorized and unissued debt based on the actions of the Common Council as of June 6, 2022 totaled \$5,646,872. The Common Council was not presented with \$38,540,480 of debt funded projects in the approved Capital Program for Fiscal Year 2021-2022 as of June 30, 2022. Most of this amount (\$35,249,000) is for the Water Fund. The City will retire approximately \$13.2 million in debt during the 2021-22 fiscal year and expend approximately \$6.3 million for interest expense.

CITY INDEBTEDNESS

FY 2022-23 Debt Service Fund

The Debt Service Fund budget for FY 2022-23 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 2022-23 totals \$14,492,010, a decrease of \$1,222,180, or 7.8 percent over the FY 2021-22 adopted budget. A comparison between the FY 2022-22 adopted budget, the FY 2021-21 adopted budget and last year's actuals is shown below:

| | <u>2020-21 Actual</u> | <u>2021-22 Adopted Budget</u> | <u>2022-23 Adopted Budget</u> |
|-------------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <u>Revenues</u> | | | |
| General Fund Contribution | \$13,550,554 | \$13,578,534 | \$13,071,918 |
| Library Fund Contribution | 707,805 | 702,569 | 694,557 |
| All Other | 953,806 | 133,087 | 125,535 |
| | <u>15,212,165</u> | <u>14,414,190</u> | <u>13,892,010</u> |
| Appropriation of Fund Balance | - | 1,300,000 | 600,000 |
| Total | <u>\$15,212,165</u> | <u>\$15,714,190</u> | <u>\$14,492,010</u> |

FY 2022-23 financing sources include an appropriation of fund balance from the Debt Service Fund of \$600,000, which is \$700,000 less than the current fiscal year. The General Fund contribution, which will also decrease, includes an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$547,188) on the Longview Garage. A subsidy of \$125,535 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 2022-23 totals \$14,492,010 a decrease of approximately \$1.2 million or approximately eight percent less than the FY 2021-2022 adopted budget. A comparison between the adopted budget for FY 2022-23, the FY 2021-22 adopted budget and last year's actuals is shown below.

| | 2020-21 Actual | 2021-22 Adopted Budget | 2022-23 Adopted Budget |
|-----------------------------|---------------------|------------------------------|------------------------------|
| <u>Expenditures:</u> | | | |
| Principal Payments | \$11,351,953 | \$11,627,053 | \$10,258,536 |
| Interest & Fiscal Charges | 4,386,307 | 4,070,213 | 4,217,838 |
| EFC Fees (Fiscal Charges) | 18,200 | 16,924 | 15,636 |
| Total | <u>\$15,756,460</u> | <u>\$15,714,190</u> | <u>\$14,492,010</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.

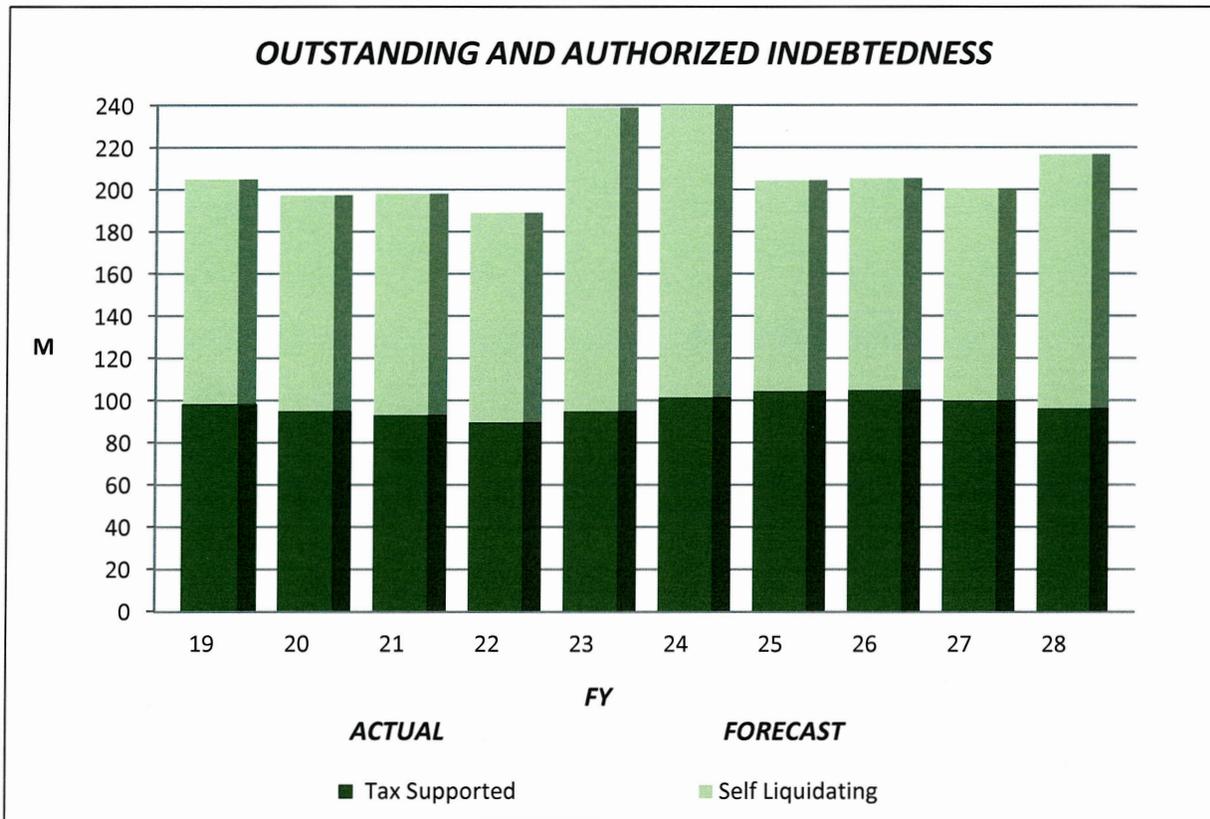
Debt Service Projections

Based upon anticipated new indebtedness incurred during FY 2021-22 and FY 2022-23 and scheduled principal and interest payments during FY 2022-2023, authorized and outstanding indebtedness at June 30, 2023 is projected to total \$239 million, an increase of \$49.7 million or 24% over FY 2021-22. Debt-related activity for the new fiscal year is projected as follows (in millions):

| | Self Liquidating Debt | Tax Support Debt | | Total |
|-----------------------------|-----------------------------|------------------|-----------------|----------------|
| | | General Debt | Library Fund | |
| Projected Debt: | | | | |
| June 30, 2022 | \$99.5 | \$86.0 | \$3.7 | \$189.2 |
| New Debt -FY 2021-2022 CIP | 36.0 | 2.7 | - | 38.7 |
| Capital Improvement Program | 15.1 | 9.5 | - | 24.6 |
| Retired /Rescinded Debt | (6.6) | (6.3) | (0.6) | (13.5) |
| June 30, 2023 | <u>\$144.0</u> | <u>\$91.9</u> | <u>\$3.1</u> | <u>\$239.0</u> |

CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2018-2019 through the period covered by the 2022-2028 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 has been increasing recently and is expected to reach its peak in the next couple of years.



At the beginning of the period, authorized and outstanding indebtedness totaled \$205.0 million, with tax-supported debt accounting for approximately 48% of the total. In FY 2019-2020, total authorized and outstanding debt totaled \$197.4 million, with 48% still attributable to self-liquidating debt. Self-liquidating debt exceeds tax-support debt as a percentage of total debt through FY 2024-25. Indebtedness projected from 2021-2022 through 2027-2028 is based on the current adopted Capital Improvement Program. Total authorized and outstanding debt is projected at \$189.2 million and \$238.9 million for FY 2021-2022 and FY 2022-2023. Throughout the period covered by this graph, tax-supported as a percentage of total debt will range from a low of 40% in FY 2020-2023 to a high of 51% in FY 2024-2025 throughout the length of the current Capital Improvement Program until FY2027-2028 before declining at the end of the current Capital Improvement Program (FY 2028). During that time period, new authorizations for self-liquidating debt are projected to greatly exceed those of tax-supported new debt. 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.

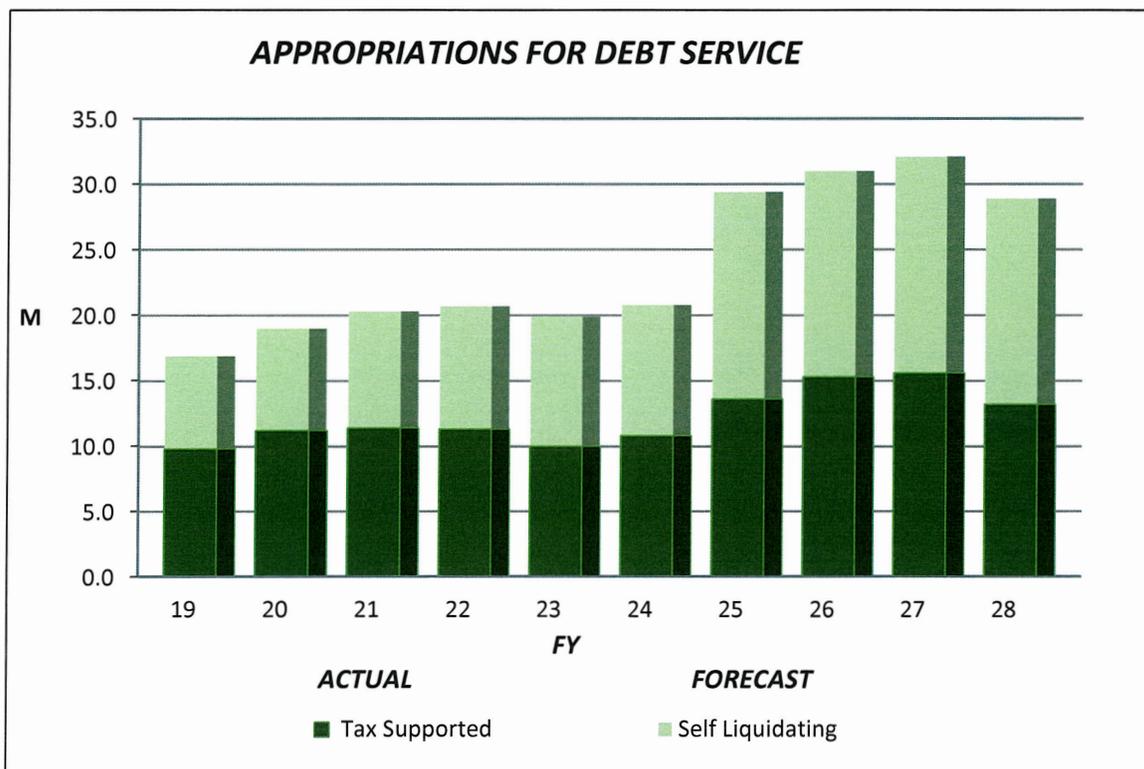
CITY INDEBTEDNESS

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 14.0% of its available debt limit and will have approximately \$641.9 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2022.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2022-2028 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, 2022. 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, 2022 is projected to be \$3,083. Net debt per capita is projected to equal \$1,936.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2018-2019 through fiscal year 2022-2023 and the projected payments for fiscal years 2023-2028 based on the 2022-2028 Capital Improvement Program.



CITY INDEBTEDNESS

In fiscal year 2022-2023, debt service payments will total \$19.9 million, a decrease of \$0.6 million or 3% over the current fiscal year. Included in this decrease are debt service payments which will be funded from parking revenues for garage elevator modernization and continuing structural work in various garages, as well as payments by the General Fund for miscellaneous street reconstruction, heavy duty rolling stock, renovations to fire facilities, Public Safety radio infrastructure replacement, central traffic control system replacement and improvements to Turnure Park and the Battle of White Plains Park. Debt has also been sold for miscellaneous water line improvements, water system cybersecurity improvements and improvements to miscellaneous sewer lines and the extension of sanitary sewer service on Windward Avenue.

Finally, as indicated by the exhibit on the previous page, debt service payments for self-liquidating debt are expected to increase to approximately \$9.9 million in FY 2022-23. The increase in debt service payments for self-liquidating debt in future years is based on the City's previous sale of \$28 million in debt to replace the City's two water storage tanks. In FY 2022-23, \$35.2 million of new debt will be needed to decommission buried chemical storage tanks and install new storage tanks and other necessary water projects. Payments on this debt are anticipated to begin in FY 2023-2024.

**CITY OF WHITE PLAINS
CONSTITUTIONAL DEBT STATEMENT
PRO FORMA PROJECTED AS OF JULY 1, 2022**

| <u>Fiscal Year Ended June 30</u> | <u>Assessed Valuation</u> | <u>State Equalization Rate</u> | <u>Full Valuation</u> |
|---|-------------------------------|------------------------------------|---------------------------|
| 2023 | \$ 286,074,129 | 2.58% | \$ 11,088,144,535 |
| 2022 | 284,300,633 | 2.66% | 10,687,993,722 |
| 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 |
| Total Five Year Full Valuation | | | <u>\$ 53,330,111,653</u> |
| Average Five Year Full Valuation | | | <u>\$ 10,666,022,331</u> |
| Constitutional Debt Limit (7% of Average Full Valuation) | | | <u>\$ 746,621,563</u> |
| Outstanding Indebtedness June 30, 2022: | | | |
| Serial Bonds | | | \$ 181,542,246 |
| Less Exclusions: | | | |
| 2022-23 Debt Service Appropriation (Principal Only) | | | \$ (13,165,000) |
| Water and Sewer System Debt - June 30, 2022 | | | <u>(63,670,519)</u> |
| TOTAL PROJECTED NET INDEBTEDNESS | | | <u>\$ 104,706,727</u> |
| Net Debt Contracting Margin | | | <u>\$ 641,914,836</u> |
| Pro Forma Projected Percentage of Debt Contracting Power Exhausted | | | <u>14.0%</u> |

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

| | Actuals | | | Projected FY 21-22 | Adopted FY 22-23 |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------------------|-----------------------------|
| | FY 18-19* | FY 19-20* | FY 20-21* | | |
| Revenues: | | | | | |
| Intergovernmental | \$ 151,104 | \$ 145,997 | \$ 139,929 | \$ 133,087 | \$ 125,535 |
| Interest | 2,927 | 28,987 | 9,446 | 2,600 | - |
| Miscellaneous | 11,080 | 5,001 | 3,765 | - | - |
| Total Revenues | 165,111 | 179,985 | 153,140 | 135,687 | 125,535 |
| Expenditures: | | | | | |
| Debt Service: | | | | | |
| Principal Retirement | 10,512,844 | 11,216,604 | 11,351,953 | 11,627,053 | 10,258,536 |
| Interest & Fiscal Charges | 3,837,379 | 4,314,601 | 4,314,775 | 4,087,137 | 4,233,474 |
| Refunded Bonds & Related | - | - | 89,732 | 80,106 | - |
| Total Expenditures | 14,350,223 | 15,531,205 | 15,756,460 | 15,794,296 | 14,492,010 |
| Other Financing Sources: | | | | | |
| Transfer In: | | | | | |
| General Fund | 12,538,793 | 13,897,526 | 13,550,554 | 13,578,534 | 13,071,918 |
| Library Fund | 704,110 | 701,158 | 707,805 | 702,569 | 694,557 |
| Capital Fund | 25,934 | 51,791 | 387,168 | 25,000 | - |
| Refunding bonds issued | - | - | 12,075,379 | 11,318,095 | - |
| Payment to refunded bond escrow agent | - | - | (14,134,425) | (12,420,770) | - |
| Issuance premium | 1,363,179 | 1,201,977 | 2,472,544 | 2,093,232 | - |
| Total Other Financing Sources | 14,632,016 | 15,852,452 | 15,059,025 | 15,296,660 | 13,766,475 |
| Net Changes in Fund Balance | 446,904 | 501,232 | (544,295) | (361,949) | (600,000) |
| Fund Balance at Beginning of Year | 2,518,800 | 2,965,704 | 3,466,936 | 2,922,641 | 2,560,692 |
| Fund Balance at End of Year | \$ 2,965,704 | \$ 3,466,936 | \$ 2,922,641 | \$ 2,560,692 | \$ 1,960,692 |

* 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 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 | 180,045,001 | - | 2,643,245 | 182,688,246 | 30.16% | | 14,729,300 | 197,417,546 |
| 2020-2021 | 175,285,000 | - | 2,344,454 | 177,629,454 | 30.07% | | 19,174,200 | 196,803,654 |
| 2021-2022 | | | | | | | | |
| July | 175,285,000 | - | 2,319,183 | 177,604,183 | 29.62% | | 25,990,200 | 203,594,383 |
| August | 175,285,000 | - | 2,293,853 | 177,578,853 | 29.62% | | 25,990,200 | 203,569,053 |
| September | 172,855,000 | - | 2,268,465 | 175,123,465 | 29.36% | | 26,697,700 | 201,821,165 |
| October | 172,855,000 | - | 2,243,020 | 175,098,020 | 29.36% | | 26,697,700 | 201,795,720 |
| November | 171,655,000 | - | 2,217,515 | 173,872,515 | 29.20% | | 26,798,700 | 200,671,215 |
| December | 171,655,000 | - | 2,191,953 | 173,846,953 | 29.30% | | 27,556,200 | 201,403,153 |
| January | 171,430,000 | - | 2,166,332 | 173,596,332 | 29.30% | | 27,783,450 | 201,379,782 |
| February | 189,435,000 | - | 2,140,652 | 191,575,652 | 28.36% | | 3,368,000 | 194,943,652 |
| March | 186,815,000 | - | 2,114,913 | 188,929,913 | 28.05% | | 3,873,000 | 192,802,913 |
| April | 186,195,000 | - | 2,089,115 | 188,284,115 | 28.17% | | 5,352,741 | 193,636,856 |
| May | 183,225,000 | - | 2,063,259 | 185,288,259 | 27.80% | | 5,807,241 | 191,095,500 |
| June | 181,565,000 | - | 2,037,343 | 183,602,343 | 27.54% | | 5,646,872 | 189,249,215 |

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE
AND BUDGET PROJECTION FOR FISCAL YEAR 2022-2023**

| | Actual 2020-21 | Estimates 2021-22 | Budget Projections 2022-2023 | | Less Funds Available | Amount Needed |
|--|-----------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|
| | | | Principal | Interest | | |
| PROPRIETARY FUNDS | | | | | | |
| Water Fund: | | | | | | |
| Serial Bonds | \$ 5,900,590 | \$ 4,589,056 | \$ 2,973,476 | \$ 1,977,765 | \$ 4,951,241 | \$ - |
| Bond Anticipation Notes | - | - | - | - | - | - |
| Total Water Fund | <u>5,900,590</u> | <u>4,589,056</u> | <u>2,973,476</u> | <u>1,977,765</u> | <u>4,951,241</u> | <u>(1)</u> |
| Sewer Fund: | | | | | | |
| Serial Bonds | 525,573 | 359,087 | 249,376 | 174,351 | 423,727 | - |
| Bond Anticipation Notes | - | - | - | - | - | - |
| Total Sewer Fund | <u>525,573</u> | <u>359,087</u> | <u>249,376</u> | <u>174,351</u> | <u>423,727</u> | <u>(2)</u> |
| GENERAL LONG TERM/SHORT TERM DEBT | | | | | | |
| General Projects: | | | | | | |
| EFC Fees | 18,200 | 16,924 | - | - | 15,636 | 15,636 |
| Serial Bonds | 28,042,075 | 14,626,300 | 9,381,211 | 4,032,210 | 13,413,421 | (3) |
| Energy Performance Contract | 368,397 | 368,397 | 316,388 | 52,008 | 368,396 | 368,396 |
| | <u>28,428,672</u> | <u>15,011,621</u> | <u>9,697,599</u> | <u>4,084,218</u> | <u>13,797,453</u> | <u>725,535</u> |
| Total General Fund | <u>28,428,672</u> | <u>15,011,621</u> | <u>9,697,599</u> | <u>4,084,218</u> | <u>13,797,453</u> | <u>13,071,918</u> |
| Library Fund: | | | | | | |
| Serial Bonds | 1,149,777 | 702,659 | 560,937 | 133,620 | 694,557 | 694,557 |
| Bond Anticipation Notes | - | - | - | - | - | - |
| Total Library Fund | <u>1,149,777</u> | <u>702,659</u> | <u>560,937</u> | <u>133,620</u> | <u>694,557</u> | <u>694,557</u> |
| Total Debt Service | <u>\$ 36,004,612</u> | <u>\$ 20,662,333</u> | <u>\$ 13,481,388</u> | <u>\$ 6,369,954</u> | <u>\$ 6,100,503</u> | <u>\$ 13,766,475</u> |
| Recapitulation: | | | | | | |
| EFC Administrative Fee | \$ 18,200 | \$ 16,924 | \$ - | \$ - | \$ 15,636 | \$ 15,636 |
| Serial Bonds | 35,618,015 | 20,277,012 | 13,165,000 | 6,317,946 | 19,482,946 | 13,382,443 |
| Energy Performance Contract | 368,397 | 368,397 | 316,388 | 52,008 | 368,396 | 368,396 |
| Bond Anticipation Notes | - | - | - | - | - | - |
| | <u>\$ 36,004,612</u> | <u>\$ 20,662,333</u> | <u>\$ 13,481,388</u> | <u>\$ 6,369,954</u> | <u>\$ 19,866,978</u> | <u>\$ 13,766,475</u> |

(1) \$4,951,241 Water Fees

(2) \$423,727 Sewer Rent Fees

(3) Includes \$547,188 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve

(4) \$600,000 from Appropriation of Debt Service Fund Balance; \$125,535 EFC Subsidy

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2022 & 2023**

| <u>Description</u> | <u>Sale Date</u> | <u>Original Borrowing</u> | <u>Interest Rate (%)</u> | <u>Fiscal Year Final Maturity</u> | <u>Outstanding 6/30/2022</u> | <u>Fiscal Year 2022-2023</u> | | <u>Balance Outstanding 6/30/2023</u> |
|--|------------------|---------------------------|--------------------------|-----------------------------------|------------------------------|------------------------------|--------------------------|--------------------------------------|
| | | | | | | <u>Principal Payments</u> | <u>Interest Payments</u> | |
| General Projects: | | | | | | | | |
| Public Improvements - EFC | 2013 | \$ 10,775,259 | 0.26-4.61 | 2033 | \$ 6,255,000 | \$ 525,000 | \$ 251,070 | \$ 5,730,000 |
| Public Improvements | 2014 | 3,269,991 | 2.00-3.25 | 2029 | 1,805,310 | 235,070 | 52,565 | 1,570,240 |
| Public Improvements | 2015 | 8,703,200 | 5.00-3.00 | 2035 | 6,424,986 | 413,813 | 168,966 | 6,011,173 |
| Public Improvements | 2016 | 8,920,250 | 2.00-5.00 | 2036 | 6,954,133 | 423,327 | 216,973 | 6,530,806 |
| Public Improvements - R 2006 & 2007 | 2016 | 5,758,200 | 0.640-1.670 | 2021 | 2,125,270 | 385,804 | 66,338 | 1,739,466 |
| Public Improvements | 2017 | 7,719,250 | 3.00 | 2032 | 5,760,596 | 511,106 | 172,818 | 5,249,490 |
| Public Improvements - R 2008 A - Series B | 2017 | 1,776,715 | 3.00-4.00 | 2028 | 1,058,891 | 178,465 | 42,355 | 880,426 |
| Public Improvements | 2018 | 12,473,350 | 3.00-5.00 | 2039 | 10,966,517 | 520,882 | 416,681 | 10,445,635 |
| Public Improvements | 2019 | 10,116,749 | 2.25-5.00 | 2040 | 9,761,671 | 372,832 | 334,481 | 9,388,839 |
| Public Improvements | 2020 | 3,148,324 | 2.00-5.00 | 2041 | 3,148,324 | 113,866 | 93,082 | 3,034,458 |
| Public Improvements - R 2010 | 2020 | 6,917,487 | 5.00 | 2030 | 5,329,227 | 814,219 | 246,106 | 4,515,008 |
| Public Improvements - R 2010 | 2020 | 3,461,057 | 5.00 | 2030 | 2,580,635 | 443,375 | 117,947 | 2,137,260 |
| Public Improvements Series A | 2022 | 11,594,530 | 3.00-5.00 | 2042 | 11,594,530 | - | 458,438 | 11,594,530 |
| Public Improvements Series B (R 2012, 2012 R & 2013) | 2022 | 6,280,414 | 5.00 | 2028 | 5,835,087 | 1,072,352 | 263,977 | 4,762,735 |
| | | <u>100,914,776</u> | | | <u>79,600,177</u> | <u>6,010,111</u> | <u>2,901,797</u> | <u>73,590,066</u> |
| Library Fund: | | | | | | | | |
| Public Improvements | 2014 | 1,263,000 | 2.00-3.25 | 2029 | 697,282 | 90,793 | 20,304 | 606,489 |
| Public Improvements | 2017 | 1,919,000 | 3.00 | 2032 | 1,432,079 | 127,061 | 42,962 | 1,305,018 |
| Public Improvements | 2019 | 144,207 | 2.25-5.00 | 2040 | 139,146 | 5,314 | 4,768 | 133,832 |
| Public Improvements - R 2010 (2010&2011) | 2020 | 394,525 | 5.00 | 2030 | 291,645 | 51,599 | 13,292 | 240,046 |
| Public Improvements Series A | 2022 | 175,457 | 3.00-5.00 | 2042 | 175,457 | - | 6,937 | 175,457 |
| Public Improvements Series B (R2012,2012 R & 2013) | 2022 | 1,068,340 | 5.00 | 2028 | 998,674 | 286,170 | 45,357 | 712,504 |
| | | <u>4,964,529</u> | | | <u>3,734,283</u> | <u>560,937</u> | <u>133,620</u> | <u>3,173,346</u> |
| | | <u>105,879,305</u> | | | <u>83,334,460</u> | <u>6,571,048</u> | <u>3,035,417</u> | <u>76,763,412</u> |
| S/T Tax-Supported | | | | | | | | |
| Parking Projects: | | | | | | | | |
| Public Improvements - Series C (Taxable) | 2008 | 250,000 | 6.25-6.75 | 2033 | 110,000 | 10,000 | 7,400 | 100,000 |
| Public Improvements | 2014 | 17,548,350 | 2.00-3.25 | 2029 | 9,688,170 | 1,261,501 | 282,088 | 8,426,669 |
| Public Improvements | 2015 | 1,717,000 | 2.00-3.00 | 2035 | 1,267,545 | 81,639 | 33,334 | 1,185,906 |
| Public Improvements | 2016 | 303,000 | 5.00-3.00 | 2036 | 236,215 | 14,379 | 7,370 | 221,836 |
| Public Improvements - R 2006 & 2007 | 2016 | 937,149 | 0.640-1.670 | 2021 | 380,776 | 69,124 | 11,886 | 311,652 |
| Public Improvements | 2017 | 3,363,300 | 3.00 | 2032 | 2,509,908 | 222,691 | 75,297 | 2,287,217 |
| Public Improvements - R 2008 B Series A | 2017 | 13,805,000 | 2.00-3.00 | 2033 | 10,605,000 | 810,000 | 318,150 | 9,795,000 |
| Public Improvements | 2018 | 808,000 | 3.00-5.00 | 2039 | 710,390 | 33,742 | 26,992 | 676,648 |
| Public Improvements | 2019 | 1,490,136 | 2.25-5.00 | 2040 | 1,437,835 | 54,915 | 49,267 | 1,382,920 |
| Public Improvements | 2020 | 1,245,723 | 2.00-5.00 | 2041 | 1,245,723 | 45,054 | 36,830 | 1,200,669 |
| Public Improvements - R 2010 B | 2020 | 1,302,310 | 5.00 | 2030 | 1,025,875 | 143,811 | 47,698 | 882,064 |
| Public Improvements Series A | 2022 | 1,628,784 | 3.00-5.00 | 2042 | 1,628,784 | - | 64,401 | 1,628,784 |
| Public Improvements Series B (R2012,2012 R & 2013) | 2022 | 3,969,341 | 5.00 | 2028 | 3,713,800 | 624,244 | 169,700 | 3,089,556 |
| | | <u>48,368,093</u> | | | <u>34,560,021</u> | <u>3,371,100</u> | <u>1,130,413</u> | <u>31,188,921</u> |

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS
JUNE 30, 2022 & 2023 (cont.)**

| <u>Description</u> | <u>Sale Date</u> | <u>Original Borrowing</u> | <u>Interest Rate (%)</u> | <u>Fiscal Year Final Maturity</u> | <u>Fiscal Year 2022-2023</u> | | | <u>Balance Outstanding 6/30/2023</u> |
|--|------------------|---------------------------|--------------------------|-----------------------------------|------------------------------|--------------------------|--------------------------------------|--------------------------------------|
| | | | | | <u>Principal Payments</u> | <u>Interest Payments</u> | <u>Balance Outstanding 6/30/2022</u> | |
| Water Fund: | | | | | | | | |
| Public Improvements | 2014 | 252,500 | 2.00-3.25 | 2029 | 18,152 | 4,059 | 121,251 | |
| Public Improvements | 2015 | 15,554,000 | 2.00-3.00 | 2035 | 739,548 | 301,969 | 10,742,921 | |
| Public Improvements | 2016 | 2,800,750 | 5.00-3.00 | 2036 | 132,915 | 68,124 | 2,050,521 | |
| Public Improvements - R 2006 & 2007 | 2016 | 2,574,730 | 0.640-1.670 | 2027 | 167,143 | 28,424 | 742,962 | |
| Public Improvements | 2017 | 992,350 | 3.00 | 2032 | 65,705 | 22,217 | 674,850 | |
| Public Improvements - R 2008 A Series B | 2017 | 463,285 | 3.00-4.00 | 2028 | 46,535 | 11,044 | 229,574 | |
| Public Improvements | 2018 | 8,484,000 | 3.00-5.00 | 2039 | 354,287 | 283,414 | 7,104,811 | |
| Public Improvements | 2019 | 21,237,185 | 2.25-5.00 | 2040 | 782,652 | 702,146 | 19,709,151 | |
| Public Improvements | 2020 | 5,404,959 | 2.00-5.00 | 2041 | 195,483 | 159,801 | 5,209,476 | |
| Public Improvements - R 2010 | 2020 | 1,480,654 | 5.00 | 2030 | 129,215 | 59,173 | 1,118,852 | |
| Public Improvements Series A | 2022 | 7,024,738 | 3.00-5.00 | 2042 | - | 277,752 | 7,024,738 | |
| Public Improvements Series B (R2012,2012 R & 2013) | 2022 | 1,469,665 | 5.00 | 2028 | 341,841 | 59,642 | 971,379 | |
| | | <u>67,738,816</u> | | | <u>2,973,476</u> | <u>1,977,765</u> | <u>55,700,486</u> | |
| Sewer Fund: | | | | | | | | |
| Public Improvements | 2014 | 479,700 | 2.00-3.25 | 2029 | 34,484 | 7,711 | 230,351 | |
| Public Improvements | 2016 | 303,000 | 5.00-3.00 | 2036 | 14,379 | 7,370 | 221,837 | |
| Public Improvements - R 2006 & 2007 | 2016 | 319,921 | 0.640-1.670 | 2027 | 27,929 | 4,802 | 125,920 | |
| Public Improvements | 2017 | 505,000 | 3.00 | 2032 | 33,437 | 11,306 | 343,425 | |
| Public Improvements | 2018 | 505,000 | 2.63-3.81 | 2034 | 21,089 | 16,870 | 422,905 | |
| Public Improvements | 2019 | 1,201,723 | 2.25-5.00 | 2045 | 44,287 | 39,731 | 1,115,258 | |
| Public Improvements | 2020 | 845,994 | 2.00-5.00 | 2041 | 30,597 | 25,012 | 815,397 | |
| Public Improvements - R 210 & 211 | 2020 | 193,967 | 5.00 | 2030 | 22,781 | 6,908 | 126,770 | |
| Public Improvements Series A | 2022 | 1,256,491 | 3.00-5.00 | 2042 | - | 49,681 | 1,256,491 | |
| Public Improvements Series B (R2012,2012 R & 2013) | 2022 | 132,240 | 5.00 | 2028 | 20,393 | 4,960 | 88,827 | |
| | | <u>5,743,036</u> | | | <u>249,376</u> | <u>174,351</u> | <u>4,747,181</u> | |
| s/t Self-Liquidating | | <u>121,849,945</u> | | | <u>6,593,952</u> | <u>3,282,529</u> | <u>91,636,588</u> | |
| Total Serial Bonds: | | \$ 227,729,250 | | | \$ 13,165,000 | \$ 6,317,946 | \$ 168,400,000 | |

PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2022 & 2023

| Description | Authorization | Unissued | Original Issue | Projected Balance 6/30/22 | Projected Interest Rate | Fiscal Year 2022-2023 | | Balance Outstanding 6/30/23 |
|--|---------------|------------------|----------------|---------------------------|-------------------------|-----------------------|-------------------|-----------------------------|
| | | | | | | Principal Payments | Interest Payments | |
| General Projects: | | | | | | | | |
| Transit District Pedestrian & Bicycle Improvements | \$ 1,630,000 | \$ 1,630,000 (2) | | | | | | \$ - |
| RS Acquisition: Electric Garbage Truck | 338,000 | 338,000 | | 338,000 | | | | 338,000 |
| Security Camera Integration/Expansion | 90,000 | 90,000 (1) | | | | | | |
| Renovations to Fire Facilities FY 20 | 101,000 | 101,000 (1) | | | | | | |
| Community Building Rehabilitation | 76,000 | 76,000 (1) | | | | | | |
| RS Acquisition of Heavy Duty Vehicles FY21 | 2,631,000 | 2,631,000 (1) | | | | | | |
| PS Radio Infrastructure Replacement Ph. 1 | 2,557,200 | 2,557,200 (1) | | | | | | |
| Kronos Telestaff | 86,000 | 86,000 (1) | | | | | | |
| LED Lighting Improvements Phase 2 | 682,500 | 682,500 (1) | | | | | | |
| PS Electronic Device Replacement FY 21 | 101,000 | 101,000 (1) | | | | | | |
| Renovations to City Facilities FY 21 | 101,000 | 101,000 (1) | | | | | | |
| Central Control System Replacement | 303,000 | 303,000 (1) | | | | | | |
| Local Controller Upgrades | 71,000 | 71,000 (1) | | | | | | |
| Miscellaneous Street Reconstruction FY 21 | 730,000 | 730,000 (1) | | | | | | |
| Battle of White Plains Park Improvements | 303,000 | 303,000 (1) | | | | | | |
| RS Acquisition of Heavy Duty Vehicles FY22 | 3,567,000 (4) | 3,466,600 (1) | | | | | | |
| License Plate Readers | 156,500 | 156,500 (1) | | | | | | |
| Renovations to City Facilities FY 22 | 51,500 | 51,500 (1) | | | | | | |
| Renovations to Fire Facilities FY 22 (1) | 152,000 | 152,000 (1) | | | | | | |
| Turnure Park Improvements | 404,000 | 404,000 (1) | | | | | | |
| PS Electronic Device Replacement FY22 | 101,000 | 101,000 (1) | | | | | | |
| Heating Units City Garage | 757,500 | 757,500 | | 757,500 | | | | 757,500 |
| Renovations to Fire Facilities FY 22 (2) | 101,000 | 101,000 | | 101,000 | | | | 101,000 |
| City-wide Infrastructure Replacement FY 22 | 378,750 | 378,750 | | 378,750 | | | | 378,750 |
| Fire Alarm Replacement City Hall & City Garage | 227,250 | 227,250 | | 227,250 | | | | 227,250 |
| Comprehensive Plan | 353,500 | 353,500 | | 353,500 | | | | 353,500 |
| Reynal Road Reconstruction | 505,000 | 505,000 | | 505,000 | | | | 505,000 |
| Miscellaneous Street Reconstruction | 1,066,372 | 1,066,372 | | 1,066,372 | | | | 1,066,372 |
| City Hall Annex Building-Heating System | 353,500 | 353,500 | | 353,500 | | | | 353,500 |
| Highway Garage Floor Membrane Replacement | 51,000 | 51,000 | | 51,000 | | | | 51,000 |
| Renaissance Park Improvements | 202,000 | 202,000 | | 202,000 | | | | 202,000 |
| FY 21-22 Capital Improvement Program | | | | | | | | |
| FY 22-23 Capital Improvement Program | | | | | | | | |
| S/T General Improvements | 16,453,700 | 16,453,700 | | 4,333,872 | | | | 16,555,043 |
| Library: | | | | | | | | |
| Library Interior Improvements | 500,000 | 500,000 (3) | | | | | | |
| S/T Library Improvements | 500,000 | 500,000 | | | | | | |

**PRO FORMA SCHEDULE OF DEBT PAYABLE
JUNE 30, 2022 & 2023 (cont.)**

| Description | Authorization | Unissued | Original Issue | Projected Balance 6/30/22 | Projected Interest Rate | Fiscal Year 2022-2023 | | Balance Outstanding 6/30/23 |
|--|----------------------|----------------------|----------------|---------------------------|-------------------------|-----------------------|-------------------|-----------------------------|
| | | | | | | Principal Payments | Interest Payments | |
| Parking: | | | | | | | | |
| Municipal Parking Lot Rehabilitation FY 17 | 404,000 | 404,000 | | 404,000 | | | | 404,000 |
| Municipal Parking Structure Rehabilitation FY 20 | 505,000 | 505,000 (1) | | | | | | |
| Municipal Parking Structure Rehabilitation FY 21 | 505,000 | 505,000 (1) | | | | | | |
| Municipal Parking Structure Rehabilitation FY 22 | 757,500 | 757,500 (1) | | | | | | |
| FY 21-22 Capital Improvement Program | | | | | | | | 707,000 |
| FY 22-23 Capital Improvement Program | | | | | | | | 2,373,500 |
| S/T Parking Improvements | 2,171,500 | 2,171,500 | - | 404,000 | | | | 3,484,500 |
| Water Fund: | | | | | | | | |
| Water System SCADA/Cybersecurity Improvements- | 404,000 | 404,000 (1) | | | | | | |
| Replace/Reconstruct Misc Water Lines FY 21 | 6,815,000 | 6,815,000 (1) | | | | | | |
| Water System SCADA/Cybersecurity Improvements:- | 303,000 | 303,000 (1) | | | | | | |
| Hall Ave. Pump Station Generator | 101,000 | 101,000 (1) | | | | | | |
| FY 21-22 Capital Improvement Program | | | | | | | | 35,249,000 |
| FY 22-23 Capital Improvement Program | | | | | | | | 10,454,000 |
| S/T Water Fund | 7,623,000 | 7,623,000 | | - | | | | 45,703,000 |
| Sewer Fund: | | | | | | | | |
| Miscellaneous SS Improvements FY 21 | 909,000 | 909,000 (1) | | | | | | |
| Miscellaneous SS Improvements FY 22 | 909,000 | 909,000 | | 909,000 | | | | 909,000 |
| Windward Ave. SS Extension | 454,500 | 454,500 (1) | | | | | | |
| FY 22-23 Capital Improvement Program | | | | | | | | 2,222,200 |
| S/T Sewer Fund | 2,272,500 | 2,272,500 | - | 909,000 | | | | 3,131,200 |
| s/t Debt Payable | 29,020,700 | 29,020,700 | - | 5,646,872 | | | | 68,873,743 |
| Performance Contract: | | | | | | | | |
| Energy Performance-NYPA Street Lighting | 3,217,627 | - | - | 2,037,343 | 2.50% | | 316,388 | 1,720,955 |
| s/t Other Debt Payable | \$ 32,238,327 | \$ 29,020,700 | \$ - | 7,684,215 | | | 316,388 | 70,594,698 |
| Total Outstanding/Authorized/Planned Debt 6/30/2022 | | | | \$ 189,249,215 | | | | |
| Total Outstanding/Authorized/Planned Debt 6/30/23 | | | | | | | | \$ 238,994,698 |

(1) \$21,680,000 February 2022 bond sale
(2) \$1,211,320 NYS Grant, the remaining \$417,680 serial bonds sold
(3) \$140,591 NYS Education Department; \$169,009 contributions; the remaining \$190,400 serial bonds sold
(4) \$100,400 provided by CARES Act, reducing bond amount to \$3,466,600

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SUPPLEMENTAL INFORMATION

**CITY OF WHITE PLAINS, NEW YORK
DEMOGRAPHIC AND STATISTICAL FACTS
JUNE 30, 2021**

Located in central Westchester, the City of White Plains, with a 2020 census population of 59,559, 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 which has continued ever since.

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

DEMOGRAPHIC STATISTICS ⁽¹⁾

| Fiscal Year | Population | Median Age | Per Capita Income | Median Family Income | Median Household Income | Public School Enrollment | Unemployment Rate |
|-------------|------------|------------|-------------------|----------------------|-------------------------|--------------------------|-------------------|
| 2020-21 | 59,559 | 40.0 | \$52,683 | \$115,875 | \$90,427 | 7,056 | 4.4% |
| 2019-20 | 58,109 | 41.7 | \$51,416 | \$109,161 | \$84,415 | 7,150 | 11.7% |
| 2018-19 | 58,404 | 38.1 | \$47,907 | \$110,400 | \$87,550 | 7,165 | 3.2% |
| 2017-18 | 58,047 | 37.8 | \$47,024 | \$104,383 | \$82,460 | 7,198 | 3.5% |

(1) Source: City of White Plains Comprehensive Annual Financial Report for Fiscal Year July 1, 2020-2021.

**CITY OF WHITE PLAINS
CONSTITUTIONAL TAX LIMIT
PRO FORMA PROJECTED AS OF JULY 1, 2022**

| | <u>Fiscal Year Ended June 30</u> | <u>Full Valuation Real Estate</u> | <u>Tax Rate Equivalent</u> | <u>Percentage</u> |
|----------------------------------|--------------------------------------|---------------------------------------|--------------------------------|-------------------|
| | 2023 | \$ 11,088,144,535 | | |
| | 2022 | 10,687,993,722 | | |
| | 2021 | 10,736,451,208 | | |
| | 2020 | 10,521,475,316 | | |
| | 2019 | 10,296,046,873 | | |
| Five Year Total Full Valuation | | <u>\$ 53,330,111,654</u> | | |
| Five Year Average Full Valuation | | <u>\$ 10,666,022,331</u> | | |
| Constitutional Tax Limit 2% | | <u>\$ 213,320,447</u> | <u>\$ 750.33</u> | <u>100.00%</u> |
| FY 2021-22 Tax Levy (1) | | \$ 67,087,244 | \$ 234.51 | 31.25% |
| Allowable Exclusions | | (14,127,149) | (49.38) | -6.58% |
| Tax Levy Subject to Limit | | <u>\$ 52,960,095</u> | <u>\$ 185.13</u> | <u>24.67%</u> |
| Constitutional Tax Margin | | <u>\$ 160,360,352</u> | <u>\$ 565.21</u> | <u>75.33%</u> |

(1) Based upon Assessed Valuation of \$286,074,129 as certified by the Assessor on March 1, 2022 and proposed Tax Rate of \$234.51 per \$1,000 of assessed value.

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> |
|-------------|-------------------------------------|-----------------|-----------------------------|--|--------------------------------------|------------------------------|
| 2022-23 | \$ 213,320,447 | \$ 67,087,244 | \$ 14,127,149 | \$ 52,960,095 | \$ 160,360,352 | 24.67% |
| 2021-22 | 204,508,444 | 66,151,692 | 13,350,860 | 52,800,832 | 151,707,612 | 25.82% |
| 2020-21 | 196,372,555 | 64,579,523 | 15,198,690 | 49,380,833 | 146,991,722 | 25.15% |
| 2019-20 | 176,759,952 | 61,436,820 | 14,433,120 | 47,003,700 | 129,756,252 | 26.59% |
| 2018-19 | 165,044,263 | 59,844,743 | 12,446,838 | 47,397,905 | 117,646,358 | 28.72% |
| 2017-18 | 159,295,265 | 57,844,321 | 11,293,902 | 46,550,419 | 112,744,846 | 29.22% |
| 2016-17 | 156,651,033 | 55,648,820 | 10,612,264 | 45,036,556 | 111,614,477 | 28.75% |
| 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% |

**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 | | |
| 2022-23 | \$ 234.51 | \$ 688.17 ⁽³⁾ | \$111.83 | \$ 16.59 ⁽¹⁾ 21.42 ⁽²⁾ | \$ 11.41 | \$139.83 144.66 | \$1,062.51 1,067.34 |
| 2021-22 | 230.22 | 692.24 | 114.27 | 16.06 ⁽¹⁾ 21.86 ⁽²⁾ | 10.70 | 141.03 146.83 | 1,063.49 1,069.29 |
| 2020-21 | 224.52 | 683.17 | 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 |

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

| Office of State Comptroller Tax Levy Cap Reporting Form | |
|--|----------------------|
| Adopted Budget Fiscal Year Ended June 30, 2023 | |
| Prepared May 23, 2022 | |
| Tax Levy Cap - Calculations and Totals | |
| Tax Levy Limit (Cap) Before Adjustments and Exclusions: | |
| 1. a. Real property tax levy current fiscal year | \$ 65,451,692 |
| b. BID special assessment levies current fiscal year | 700,000 |
| Total taxes levied current fiscal year | 66,151,692 |
| 2. Less total reserve amount (including interest earned) from current fiscal year | - |
| | 66,151,692 |
| 3. Tax Base Growth Factor | 1.0087 |
| | 66,727,212 |
| 4. Add PILOTS receivable current fiscal year | 1,093,803 |
| | 67,821,015 |
| Allowable levy growth factor (2% or rate of inflation, whichever is less) | 1.0200 |
| | 69,177,435 |
| 5. Less PILOTS receivable forthcoming fiscal year | (1,390,350) |
| 7. Plus available carryover from current fiscal year | 813,548 |
| Total Levy Limit (Cap) Before Adjustments and Exclusions | 68,600,633 |
| 9. Adjustments for Transfer of Local Government Functions: | |
| Costs incurred from transfer of local government functions | - |
| Savings realized from transfer of local government functions | - |
| Total Adjustments for Transfer of Local Government Functions | - |
| Tax Levy Limit, Adjusted for Transfer of Local Government Functions | 68,600,633 |
| Exclusions: | |
| 6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy | - |
| 8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points: | - |
| a. ERS | - |
| b. PFRS | - |
| c. TRS | - |
| Total Exclusions | - |
| Tax Levy Limit, Adjusted for Transfers and Exclusions | \$ 68,600,633 |
| Real property tax levy | \$ 67,087,244 |
| BID special assessments | 700,000 |
| Total Real Property Tax Levy | \$ 67,787,244 |
| Difference Between Tax Levy Limit and Tax Levy | \$ 813,389 |
| Do you plan to override the cap in the forthcoming year? | No |
| For informational purposes only: | |
| Total taxes levied current fiscal year | \$ 66,151,692 |
| Tax levy limit forthcoming fiscal year | 68,600,633 |
| Additional tax levy amount available within tax limit in forthcoming year | \$ 2,448,941 |
| Tax levy forthcoming year as percentage increase over current year tax levy | 3.70% |

**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 |
| 2020-21 | \$ 63,879,523 | \$ 63,490,820 | 99.39% | \$ - | \$ 63,490,820 | 99.39% |
| 2019-20 | 61,436,820 | 61,082,948 | 99.42% | 196,745 | 61,279,691 | 99.74% |
| 2018-19 | 59,844,743 | 59,521,700 | 99.46% | 250,561 | 59,772,261 | 99.88% |
| 2017-18 | 57,844,321 | 57,594,024 | 99.57% | 220,884 | 57,814,908 | 99.95% |
| 2016-17 | 55,648,820 | 55,336,066 | 99.44% | 295,458 | 55,631,524 | 99.97% |
| 2015-16 | 55,616,023 | 55,317,834 | 99.46% | 278,598 | 55,596,432 | 99.96% |
| 2014-15 | 54,326,680 | 54,060,085 | 99.51% | 253,476 | 54,313,561 | 99.99% |
| 2013-14 | 53,253,982 | 52,945,567 | 99.42% | 305,060 | 53,250,627 | 99.99% |
| 2012-13 | 50,834,785 | 50,539,754 | 99.42% | 294,196 | 50,833,950 | 100.00% |
| 2011-12 | 48,985,900 | 48,560,717 | 99.13% | 425,183 | 48,985,900 | 100.00% |

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2020 - June 30, 2021.

(2) Collections in subsequent years are through June 30, 2021.

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

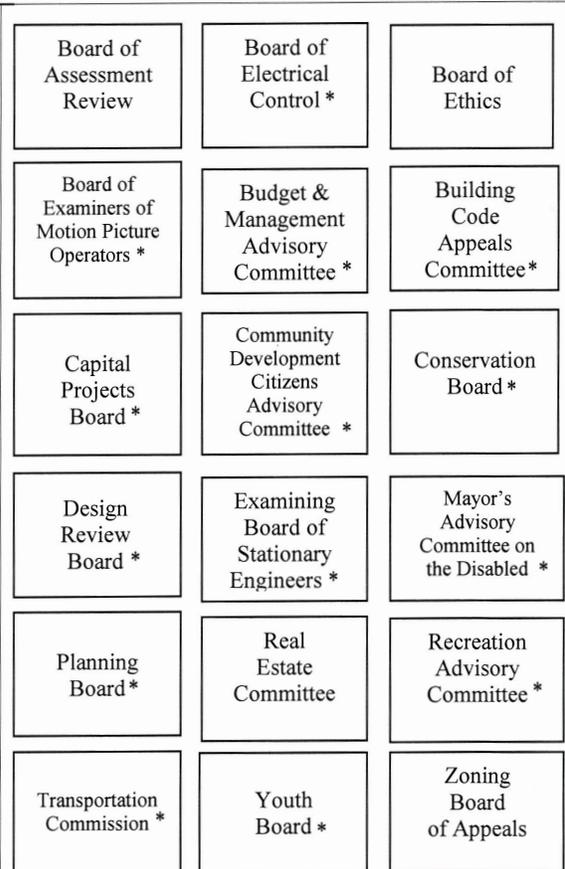
Mayor

**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 | 2018-19 ADOPTED BUDGET | 2019-20 ADOPTED BUDGET | 2020-21 ADOPTED BUDGET | 2021-22 ADOPTED BUDGET | 2022-23 ADOPTED BUDGET |
|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| GENERAL FUND: | | | | | |
| Council and Boards: | | | | | |
| Common Council | 6 | 6 | 6 | 6 | 6 |
| Zoning Board of Appeals | 0 | 0 | 0 | 0 | 0 |
| S/T | 6 | 6 | 6 | 6 | 6 |
| 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 | 17 | 17 | 17 | 17 | 17 |
| Information Technology | 7 | 7 | 7 | 7 | 7 |
| Budget Department | 4 | 4 | 4 | 4 | 4 |
| Purchase Department | 4 | 5 | 5 | 5 | 5 |
| Planning Department | 7 | 7 | 7 | 7 | 7 |
| Building Department | 23 | 23 | 23 | 23 | 23 |
| Personnel Department | 4 | 5 | 5 | 5 | 5 |
| S/T | 93 | 95 | 95 | 95 | 95 |
| Public Works: | | | | | |
| Bureau of Administration | 10 | 10 | 10 | 10 | 11 |
| Bureau of Engineering | 17 | 17 | 17 | 17 | 17 |
| Bureau of Building Maintenance | 19 | 19 | 19 | 19 | 21 |
| Bureau of Garage and Shop | 20 | 20 | 20 | 20 | 20 |
| Bureau of Storm Water | 2 | 2 | 2 | 2 | 2 |
| Bureau of Highways | 70 | 70 | 70 | 70 | 68 |
| Bureau of Sanitation | 62 | 60 | 60 | 60 | 60 |
| S/T | 200 | 198 | 198 | 198 | 199 |
| Public Safety: | | | | | |
| Public Safety Administration | 5 | 5 | 5 | 5 | 5 |
| Fire Department | 151 | 151 | 154 | 154 | 156 |
| Police Department | 228 | 228 | 233 | 233 | 236 |
| S/T | 384 | 384 | 392 | 392 | 397 |
| Community Services: | | | | | |
| Recreation & Parks | 14 | 14 | 14 | 14 | 14 |
| Youth Bureau | 13 | 13 | 13 | 13 | 13 |
| S/T | 27 | 27 | 27 | 27 | 27 |
| Parking Department: | | | | | |
| Administration | 8 | 7 | 7 | 7 | 7 |
| Lots/Garages | 46 | 46 | 46 | 46 | 46 |
| Enforcement/Violations | 38 | 38 | 38 | 38 | 38 |
| Traffic Maintenance | 6 | 6 | 6 | 6 | 6 |
| S/T | 98 | 97 | 97 | 97 | 97 |
| TOTAL GENERAL FUND | 808 | 807 | 815 | 815 | 821 |
| Library Fund | 36 | 35 | 35 | 35 | 35 |
| Self Insurance Fund | 1 | 1 | 1 | 1 | 1 |
| Sewer Rent Fund | 7 | 7 | 7 | 7 | 7 |
| Water Fund | 29 | 29 | 29 | 29 | 29 |
| TOTAL AUTHORIZED PERSONNEL | 881 | 879 | 887 | 887 | 893 |

**CITY OF WHITE PLAINS
SUMMARY ANALYSIS OF STAFFING
FISCAL YEAR 2022-2023
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

TOTAL STAFFING

| | AUTH. | FILL | VAC. | % VAC. |
|----------------|-------|------|------|--------|
| Adopted Budget | 893 | 848 | 45 | 5.0% |
| 12/31/21 | 891 | 815 | 76 | 8.5% |
| 06/30/21 | 887 | 805 | 82 | 9.2% |
| 06/30/20 | 879 | 821 | 58 | 6.6% |
| 06/30/19 | 881 | 797 | 84 | 9.5% |
| 06/30/18 | 881 | 803 | 78 | 8.9% |

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 | 821 | 782 | 35 | 31 | 7 | 7 | 29 | 28 | 1 | 0 |
| 12/31/21 | 819 | 750 | 35 | 31 | 7 | 7 | 29 | 27 | 1 | 0 |
| 06/30/21 | 815 | 739 | 35 | 31 | 7 | 7 | 29 | 28 | 1 | 0 |
| 06/30/20 | 807 | 755 | 35 | 32 | 7 | 6 | 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 |

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 | 178 | 21 | 235 | 219 | 16 | 397 | 393 | 4 | 62 | 58 | 4 |
| 12/31/21 | 199 | 166 | 33 | 234 | 213 | 21 | 396 | 380 | 16 | 62 | 56 | 6 |
| 06/30/21 | 199 | 168 | 31 | 234 | 214 | 20 | 392 | 366 | 26 | 62 | 57 | 5 |
| 06/30/20 | 199 | 173 | 26 | 234 | 214 | 20 | 384 | 376 | 8 | 62 | 58 | 4 |
| 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 |

**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⁾ | Total | |
| 2022-23 (Adopted) | \$ 82,288,193 | 6.8% | \$ 73,985,487 | 89.9% | \$ 5,439,429 | \$ 2,708,728 | \$ 154,549 | \$ 8,302,706 | 10.1% |
| 2021-22 (12/31/21) | 77,063,043 | 0.3% | 69,745,491 | 90.5% | 4,913,553 | 2,249,450 | 154,549 | 7,317,552 | 9.5% |
| 2020-21 | 76,820,272 | 2.5% | 70,668,931 | 92.0% | 4,893,843 | 1,102,864 | 154,634 | 6,151,341 | 8.0% |
| 2019-20 | 74,923,833 | 0.6% | 68,589,353 | 91.5% | 4,239,362 | 1,896,879 | 198,239 | 6,334,480 | 8.5% |
| 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% |

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

SUMMARY OF NEGOTIATED WAGE SETTLEMENTS

| F/Y | CSEA | Police | Fire | Teamsters |
|---------|-------|--------|-------|-----------|
| 2022-23 | 0.00% | 3.00% | 0.00% | 0.00% |
| 2021-22 | 0.00% | 2.25% | 0.00% | 0.00% |
| 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% |

**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> | | | | |
| 3/31/22 | 546 | \$ 39,670,403 | \$ 6,506,130 | 16.40 % |
| 3/31/21 | 532 | 39,240,237 | 5,748,872 | 14.65 |
| 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 |
| 3/31/09 | 611 | 40,003,254 | 3,267,070 | 8.17 |
| 3/31/08 | 625 | 38,958,507 | 3,568,193 | 9.16 |
| <u>POLICE & FIRE:</u> | | | | |
| 3/31/22 | 333 | \$ 40,578,763 | \$11,514,003 | 28.37 % |
| 3/31/21 | 341 | 39,411,033 | 9,422,971 | 23.91 |
| 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 |
| 3/31/10 | 373 | 36,252,597 | 4,832,609 | 13.33 |
| 3/31/09 | 381 | 35,721,366 | 5,381,586 | 15.07 |
| 3/31/08 | 380 | 32,970,785 | 4,762,007 | 14.44 |

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

CITY OF WHITE PLAINS
FRINGE BENEFIT RATES

| <u>Health Insurance*</u> | Monthly Premiums | | | |
|---------------------------------|--------------------------|--------------------------|----------------------|--------------------------|
| | <u>Individual</u> | <u>% Increase</u> | <u>Family</u> | <u>% Increase</u> |
| January 1, 2023 (estimate) | \$ 1,255.93 | 5.0% | \$ 2,901.93 | 5.0% |
| January 1, 2022 | 1,196.12 | 11.3% | 2,763.74 | 12.7% |
| January 1, 2021 | 1,074.87 | 4.2% | 2,452.24 | 2.7% |
| 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% |

* New York State Plan (Non-Medicare)

| <u>Social Security</u> | <u>Rate</u> | <u>Maximum Salary Subject to Withholding</u> |
|-------------------------------|--------------------|---|
| 2023 (estimated) | 6.20% | \$147,000 |
| | 1.45% | No Limit |
| 2022 | 6.20% | \$147,000 |
| | 1.45% | No Limit |
| 2021 | 6.20% | \$142,800 |
| | 1.45% | No Limit |
| 2020 | 6.2% | \$137,700 |
| | 1.45% | No Limit |
| 2019 | 6.2% | \$132,900 |
| | 1.45% | No Limit |
| 2018 | 6.2% | \$128,700 |
| | 1.45% | No Limit |
| 2017 | 6.2% | \$127,200 |
| | 1.45% | No Limit |
| 2016 | 6.2% | \$118,500 |
| | 1.45% | No Limit |
| 2015 | 6.2% | \$118,500 |
| | 1.45% | No Limit |
| 2014 | 6.2% | \$117,000 |
| | 1.45% | No Limit |

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

| CATEGORY | SALARY as of 7/01/22 |
|---|-------------------------|
| Elected Officials | |
| Mayor | \$ 171,600 |
| Common Council Member | 38,500 |
| Common Council Member (President's Stipend) | 2,500 |
| <hr/> | |
| Appointed Officials | |
| Assessor | \$ 159,300 |
| Budget Director | 177,100 |
| Deputy Budget Director | 0 |
| Commissioner of Building | 177,100 |
| Deputy Commissioner of Building | 158,900 |
| City Clerk | 138,500 |
| Deputy City Clerk | 95,000 |
| Corporation Counsel | 231,000 |
| Chief Deputy Corporation Counsel | 0 |
| Deputy Corporation Counsel | 193,200 |
| Chief of Staff | 0 |
| Commissioner of Finance | 180,500 |
| Deputy Commissioner of Finance | 162,200 |
| Chief Information Officer | 162,900 |
| Library Director | 177,100 |
| Personnel Officer | 187,400 |
| Deputy Personnel Officer | 125,000 |
| Physician | 61,500 |
| Commissioner of Parking | 180,000 |
| Deputy Commissioner of Parking I | 151,000 |
| Deputy Commissioner of Parking II | 161,600 |
| Commissioner of Planning | 177,100 |
| Deputy Commissioner of Planning | 152,500 |
| Commissioner of Public Safety | 218,900 |
| Deputy Commissioner of Public Safety | 207,600 |
| Commissioner of Public Works | 193,500 |
| Deputy Commissioner of Public Works | 166,300 |
| Commissioner of Purchase | 146,700 |
| Commissioner of Recreation & Parks | 172,400 |
| Deputy Commissioner of Recreation & Parks | 135,000 |
| Director of Youth Bureau | 157,200 |

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

| CATEGORY/ BARGAINING UNIT | GRADE | MINIMUM | MAXIMUM | |
|---|------------------------|--------------------|------------|-----------|
| Managerial/ Confidential and MC7A | 6 | \$ 49,199 | \$ 63,977 | |
| | 7 | 51,524 | 67,003 | |
| | 8 | 54,304 | 81,001 | |
| | 9 | 58,107 | 86,610 | |
| | 10 | 62,174 | 93,190 | |
| | 11 | 66,524 | 99,216 | |
| | 12 | 71,180 | 107,304 | |
| | 13 | 76,165 | 115,502 | |
| | 14 | 81,496 | 123,353 | |
| | 15 | 87,200 | 131,247 | |
| | 16 | 93,304 | 139,355 | |
| | 17 | 99,836 | 151,664 | |
| | 18 | 108,822 | 163,863 | |
| | 19 | 118,615 | 176,517 | |
| | 20 | 138,986 | 189,500 | |
| | | Fire Chief | 201,582 | |
| | | Police Chief | 201,582 | |
| | | Asst. Police Chief | 184,538 | |
| | 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 | \$ 56,563 | \$ 110,749 | |
| | Sergeant | 126,322 | 131,725 | |
| | Lieutenant | 145,270 | 151,431 | |
| | Captain | 167,061 | 174,093 | |
| 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, 2022 - JUNE 30, 2023**

OPERATING BUDGETS

| | TV34 PUBLIC ACCESS | TV35 GOVERNMENT ACCESS | Subtotal | TCAP CAPITAL | TOTAL CABLE TV FUND |
|------------------------------|-----------------------------------|---------------------------------------|-------------------|-------------------------|------------------------------------|
| REVENUES: | | | | | |
| Licenses: | | | | | |
| PEG Grant | \$ - | \$ - | \$ - | \$ 248,000 | \$ 248,000 |
| Franchise Fee | 211,750 | 90,750 | 302,500 | - | 302,500 |
| Miscellaneous- | | | | | |
| CTV Productions | 1,500 | - | 1,500 | - | 1,500 |
| Interest Income | - | - | - | 800 | 800 |
| Appropriated Fund Balance | 100,000 | - | 100,000 | - | 100,000 |
| TOTAL | \$ 313,250 | \$ 90,750 | \$ 404,000 | \$ 248,800 | \$ 652,800 |
| EXPENDITURES: | | | | | |
| Salaries & Wages | \$ 108,823 | \$ 121,283 | \$ 230,106 | \$ - | \$ 230,106 |
| Employee Benefits | 77,717 | 40,171 | 117,888 | - | 117,888 |
| Materials & Supplies | 3,500 | 1,000 | 4,500 | - | 4,500 |
| Direct Costs | 26,623 | 7,400 | 34,023 | - | 34,023 |
| Equipment-Studio | - | - | - | 10,000 | 10,000 |
| Equipment-Other | - | - | - | 13,700 | 13,700 |
| Transfer to Capital Projects | - | - | - | - | - |
| Reserve for Financing | 17,483 | - | 17,483 | 225,100 | 242,583 |
| TOTAL | \$ 234,146 | \$ 169,854 | \$ 404,000 | \$ 248,800 | \$ 652,800 |

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**ADOPTED
BUDGET
ORDINANCES**

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**AN ORDINANCE ADOPTING THE TAX BUDGET FOR THE GENERAL FUND
FOR FISCAL YEAR 2022-2023**

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 2022 and terminating at midnight on the thirtieth day of June 2023, 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 | \$ | 233,500 | |
| 2.000 - Employee Benefits | | 120,158 | |
| 3.000 - Materials and Supplies | | 6,800 | |
| 4.000 - Direct Costs | | 55,000 | |
| 5.000 - Equipment | | - | |
| 9.990 - Reserve for Financing | | <u>5,106,351</u> | \$ 5,521,809 |
| Code 1200 - CITY COURT | | | |
| 2.000 - Employee Benefits | | 2,500 | |
| 3.000 - Materials and Supplies | | 21,500 | |
| 4.000 - Direct Costs | | <u>5,500</u> | 29,500 |
| Code 1300 - BOARD OF ASSESSMENT REVIEW | | | |
| 1.000 - Salaries and Wages | | 15,900 | |
| 2.000 - Employee Benefits | | 1,823 | |
| 3.000 - Materials and Supplies | | 500 | |
| 4.000 - Direct Costs | | <u>300</u> | 18,523 |
| Code 1400 - ZONING BOARD OF APPEALS | | | |
| 1.000 - Salaries and Wages | | 2,100 | |
| 2.000 - Employee Benefits | | 323 | |
| 3.000 - Materials and Supplies | | <u>652</u> | 3,075 |
| Code 1500 - REAL ESTATE COMMITTEE | | | |
| 3.000 - Materials and Supplies | | 525 | |
| 4.000 - Direct Costs | | <u>2,500</u> | 3,025 |
| 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 | | 960 | |
| 9.000 - Other Financial Uses | | <u>-</u> | 10,460 |
| TOTAL COUNCIL AND BOARDS | | | <u>5,586,692</u> |

GENERAL GOVERNMENT

| | | |
|---|------------------|------------|
| Code 2100 - OFFICE OF THE MAYOR | | |
| 1.000 - Salaries and Wages | 601,828 | |
| 2.000 - Employee Benefits | 283,567 | |
| 3.000 - Materials and Supplies | 15,450 | |
| 4.000 - Direct Costs | 76,000 | |
| 5.000 - Equipment | <u>10,000</u> | 986,845 |
| Code 2200 - CITY CLERK | | |
| 1.000 - Salaries and Wages | 416,869 | |
| 2.000 - Employee Benefits | 171,122 | |
| 3.000 - Materials and Supplies | 11,620 | |
| 4.000 - Direct Costs | 95,800 | |
| 5.000 - Equipment | <u>4,513</u> | 699,924 |
| Code 2300 - LAW | | |
| 1.000 - Salaries and Wages | 1,617,768 | |
| 2.000 - Employee Benefits | 530,763 | |
| 3.000 - Materials and Supplies | 57,700 | |
| 4.000 - Direct Costs | 870,000 | |
| 5.000 - Equipment | <u>9,300</u> | 3,085,531 |
| Code 2400 - ASSESSOR | | |
| 1.000 - Salaries and Wages | 461,185 | |
| 2.000 - Employee Benefits | 210,670 | |
| 3.000 - Materials and Supplies | 22,935 | |
| 4.000 - Direct Costs | 2,950 | |
| 5.000 - Equipment | <u>-</u> | 697,740 |
| Code 2500 - FINANCE DEPARTMENT | | |
| 1.000 - Salaries and Wages | 1,605,028 | |
| 2.000 - Employee Benefits | 14,009,638 | |
| 3.000 - Materials and Supplies | 63,850 | |
| 4.000 - Direct Costs | 8,416,921 | |
| 5.000 - Equipment | - | |
| 9.000 - Other Financial Uses | <u>8,570,405</u> | 32,665,842 |
| Code 2520 - BUDGET DEPARTMENT | | |
| 1.000 - Salaries and Wages | 408,455 | |
| 2.000 - Employee Benefits | 114,895 | |
| 3.000 - Materials and Supplies | 11,150 | |
| 4.000 - Direct Costs | 50,600 | |
| 5.000 - Equipment | <u>800</u> | 585,900 |
| Code 2530 - INFORMATION TECHNOLOGY | | |
| 1.000 - Salaries and Wages | 762,151 | |
| 2.000 - Employee Benefits | 296,079 | |
| 3.000 - Materials and Supplies | 332,272 | |
| 4.000 - Direct Costs | 224,700 | |
| 5.000 - Equipment | <u>11,700</u> | 1,626,902 |
| Code 2590 - PURCHASE DEPARTMENT | | |
| 1.000 - Salaries and Wages | 382,086 | |
| 2.000 - Employee Benefits | 156,730 | |
| 3.000 - Materials and Supplies | 10,850 | |
| 5.000 - Equipment | <u>2,010</u> | 551,676 |
| Code 2600 - PLANNING DEPARTMENT | | |
| 1.000 - Salaries and Wages | 781,450 | |
| 2.000 - Employee Benefits | 280,221 | |
| 3.000 - Materials and Supplies | 12,100 | |
| 4.000 - Direct Costs | 173,400 | |
| 5.000 - Equipment | <u>42,303</u> | 1,289,474 |

| | | | |
|------------------|---------------------------------|---------------|--------------------------|
| Code 2700 | BUILDING DEPARTMENT | | |
| 1.000 - | Salaries and Wages | 2,145,489 | |
| 2.000 - | Employee Benefits | 918,668 | |
| 3.000 - | Materials and Supplies | 43,080 | |
| 4.000 - | Direct Costs | 39,300 | |
| 5.000 - | Equipment/Rolling Stock | <u>52,002</u> | 3,198,539 |
| Code 2900 | PERSONNEL DEPARTMENT | | |
| 1.000 - | Salaries and Wages | 642,236 | |
| 2.000 - | Employee Benefits | 229,580 | |
| 3.000 - | Materials and Supplies | 18,650 | |
| 4.000 - | Direct Costs | 80,673 | |
| 5.000 - | Equipment | <u>2,000</u> | <u>973,139</u> |
| | TOTAL GENERAL GOVERNMENT | | <u>46,361,512</u> |

PUBLIC WORKS

| | | | |
|------------------|---------------------------------------|----------------|------------|
| Code 3010 | PUBLIC WORKS ADMINISTRATION | | |
| 1.000 - | Salaries and Wages | 1,177,863 | |
| 2.000 - | Employee Benefits | 437,434 | |
| 3.000 - | Materials and Supplies | 66,621 | |
| 4.000 - | Direct Costs | 47,980 | |
| 5.000 - | Equipment | <u>-</u> | 1,729,898 |
| Code 3100 | BUREAU OF ENGINEERING | | |
| 1.000 - | Salaries and Wages | 1,935,168 | |
| 2.000 - | Employee Benefits | 919,343 | |
| 3.000 - | Materials and Supplies | 24,400 | |
| 4.000 - | Direct Costs | 4,297 | |
| 5.000 - | Equipment | <u>40,000</u> | 2,923,208 |
| Code 3200 | BUREAU OF BUILDING MAINTENANCE | | |
| 1.000 - | Salaries and Wages | 1,422,381 | |
| 2.000 - | Employee Benefits | 647,336 | |
| 3.000 - | Materials and Supplies | 1,460,563 | |
| 4.000 - | Direct Costs | 927,102 | |
| 5.000 - | Equipment | <u>14,240</u> | 4,471,622 |
| Code 3300 | BUREAU OF GARAGE AND SHOP | | |
| 1.000 - | Salaries and Wages | 1,444,600 | |
| 2.000 - | Employee Benefits | 662,423 | |
| 3.000 - | Materials and Supplies | 156,751 | |
| 4.000 - | Direct Costs | 6,500 | |
| 5.000 - | Equipment/Rolling Stock | <u>71,348</u> | 2,341,622 |
| Code 3500 | BUREAU OF STORM WATER | | |
| 1.000 - | Salaries and Wages | 98,338 | |
| 2.000 - | Employee Benefits | 34,137 | |
| 3.000 - | Materials and Supplies | 12,000 | |
| 4.000 - | Direct Costs | <u>-</u> | 144,475 |
| Code 3600 | BUREAU OF HIGHWAYS | | |
| 1.000 - | Salaries and Wages | 4,347,728 | |
| 2.000 - | Employee Benefits | 2,102,443 | |
| 3.000 - | Materials and Supplies | 3,232,239 | |
| 4.000 - | Direct Costs | 273,705 | |
| 5.000 - | Equipment | <u>189,000</u> | 10,145,115 |

| | | |
|--|-----------|-------------------|
| Code 3601 - BUREAU OF PARKS MAINTENANCE | | |
| 1.000 - Salaries and Wages | 993,883 | |
| 2.000 - Employee Benefits | 436,745 | |
| 3.000 - Materials and Supplies | 442,140 | |
| 4.000 - Direct Costs | 108,690 | |
| 5.000 - Equipment | 25,000 | 2,006,458 |
| | <hr/> | |
| Code 3800 - BUREAU OF SANITATION | | |
| 1.000 - Salaries and Wages | 4,279,009 | |
| 2.000 - Employee Benefits | 2,297,285 | |
| 3.000 - Materials and Supplies | 410,175 | |
| 4.000 - Direct Costs | 954,942 | |
| 5.000 - Equipment | - | 7,941,411 |
| | <hr/> | <hr/> |
| TOTAL PUBLIC WORKS DEPARTMENT | | 31,703,809 |

PARKING DEPARTMENT

| | | |
|--|-----------|-------------------|
| Code 3900 - GENERAL OPERATIONS | | |
| 1.000 - Salaries and Wages | 2,281,525 | |
| 2.000 - Employee Benefits | 1,062,075 | |
| 3.000 - Materials and Supplies | 351,200 | |
| 4.000 - Direct Costs | 932,801 | |
| 5.000 - Equipment/Rolling Stock | 202,000 | |
| 9.000 - Other Financial Uses | 4,501,513 | 9,331,114 |
| | <hr/> | |
| Code 3920 - GARAGES | | |
| 1.000 - Salaries and Wages | 711,449 | |
| 2.000 - Employee Benefits | 359,014 | |
| 3.000 - Materials and Supplies | 807,875 | |
| 4.000 - Direct Costs | 381,198 | 2,259,536 |
| | <hr/> | |
| Code 3930 - PARKING LOTS | | |
| 3.000 - Materials and Supplies | 179,400 | |
| 4.000 - Direct Costs | 60,270 | 239,670 |
| | <hr/> | |
| Code 3950 - VIOLATIONS BUREAU | | |
| 1.000 - Salaries and Wages | 384,036 | |
| 2.000 - Employee Benefits | 161,091 | |
| 3.000 - Materials and Supplies | 78,950 | |
| 4.000 - Direct Costs | 1,240,040 | 1,864,117 |
| | <hr/> | |
| Code 3960 - ENFORCEMENT GENERAL PARKING | | |
| 1.000 - Salaries and Wages | 1,836,188 | |
| 2.000 - Employee Benefits | 778,144 | |
| 3.000 - Materials and Supplies | 6,100 | |
| 5.000 - Equipment | 4,000 | 2,624,432 |
| | <hr/> | |
| Code 3970 - CITY CENTER ENFORCEMENT | | |
| 1.000 - Salaries and Wages | 162,666 | |
| 2.000 - Employee Benefits | 97,961 | 260,627 |
| | <hr/> | |
| Code 3980 - TRAFFIC | | |
| 1.000 - Salaries and Wages | 841,580 | |
| 2.000 - Employee Benefits | 408,728 | |
| 3.000 - Materials and Supplies | 228,300 | |
| 4.000 - Direct Costs | 36,300 | |
| 5.000 - Equipment | 18,000 | 1,532,908 |
| | <hr/> | <hr/> |
| TOTAL PARKING DEPARTMENT | | 18,112,404 |

PUBLIC SAFETY

| | | |
|---------------------------------------|----------------|--------------------------|
| Code 4100 - ADMINISTRATION | | |
| 1.000 - Salaries and Wages | 642,014 | |
| 2.000 - Employee Benefits | 227,802 | |
| 3.000 - Materials and Supplies | 310,845 | |
| 4.000 - Direct Costs | <u>781,820</u> | 1,962,481 |
| Code 4200 - FIRE DEPARTMENT | | |
| 1.000 - Salaries and Wages | 18,014,212 | |
| 2.000 - Employee Benefits | 10,757,479 | |
| 3.000 - Materials and Supplies | 305,675 | |
| 4.000 - Direct Costs | 90,993 | |
| 5.000 - Equipment | <u>47,200</u> | 29,215,559 |
| Code 4300 - POLICE DEPARTMENT | | |
| 1.000 - Salaries and Wages | 27,216,244 | |
| 2.000 - Employee Benefits | 14,265,672 | |
| 3.000 - Materials and Supplies | 801,790 | |
| 4.000 - Direct Costs | 205,767 | |
| 5.000 - Equipment/Rolling Stock | 506,000 | |
| 9.200 - To Special Revenue Fund | <u>11,500</u> | <u>43,006,973</u> |
| TOTAL PUBLIC SAFETY DEPARTMENT | | <u>74,185,013</u> |

COMMUNITY SERVICES

| | | |
|--|----------------|------------------------------|
| Code 5100 - PUBLIC LIBRARY | | |
| 9.000 - Contribution to Library Fund | | 6,742,674 |
| Code 5200 - RECREATION AND PARKS DEPARTMENT | | |
| 1.000 - Salaries and Wages | 2,311,171 | |
| 2.000 - Employee Benefits | 684,874 | |
| 3.000 - Materials and Supplies | 586,900 | |
| 4.000 - Direct Costs | 788,950 | |
| 5.000 - Equipment/Rolling Stock | <u>17,000</u> | 4,388,895 |
| Code 5500 - YOUTH BUREAU | | |
| 1.000 - Salaries and Wages | 2,102,593 | |
| 2.000 - Employee Benefits | 644,876 | |
| 3.000 - Materials and Supplies | 76,155 | |
| 4.000 - Direct Costs | <u>113,835</u> | 2,937,459 |
| TOTAL COMMUNITY SERVICES | | <u>14,069,028</u> |
| GROSS BUDGET | | <u>\$ 190,018,458</u> |

| | | |
|--|------------------|-----------------------|
| Less Estimated Revenues: | | |
| Tax Related Items (Excluding Tax Levy) | \$ 4,067,350 | |
| Sales and Use Tax | 45,000,000 | |
| BID Assessments | 700,000 | |
| State Aid (A.I.M.) | 5,463,256 | |
| Intergovernmental | 2,370,094 | |
| Charges for Services | 22,489,841 | |
| Licenses and Permits | 10,264,943 | |
| Fines and Forfeitures | 9,657,711 | |
| Interest Earnings | 36,500 | |
| Other Revenues | <u>5,780,991</u> | <u>\$ 105,830,686</u> |

| | | |
|--|-------------------|------------------------------|
| Appropriation of Open Space Reserve | 120,000 | |
| Appropriation of Reserve for Tax Certiorari | 2,000,000 | |
| Appropriation of Reserve for Tax Stabilization | 4,829,481 | |
| Appropriation of Fund Balance | <u>10,173,047</u> | <u>17,122,528</u> |
| Subtotal | | 122,953,214 |
| TOTAL TAX LEVY 2022-2023 | 67,087,244 | |
| Less Allowance for Uncollected Taxes | <u>(22,000)</u> | <u>67,065,244</u> |
| | | <u>\$ 190,018,458</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 as may hereafter be specified by 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 | \$5,106,351 |

§ 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 2022-2023 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 2023, 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 2023. 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, 2022, 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 2022-2023 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2022-2023 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 2022 and terminating at midnight on the thirtieth day of June 2023, and collected from the several owners and occupants thereof, the sum of \$67,087,244 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 2022-2023

| | |
|-------------------|-----------------------------|
| Real Estate | \$272,642,680 |
| Special Franchise | <u>13,431,449</u> |
| | <u>\$286,074,129</u> |

TAX RATES PER \$1,000 ASSESSED VALUATION

| | <u>Rate</u> | <u>%</u> |
|--------------|------------------------|----------------------|
| Operations | \$186.39 | 79.5% |
| Debt Service | <u>48.12</u> | <u>20.5%</u> |
| | <u>\$234.51</u> | <u>100.0%</u> |

§ 7. The total amount of assistance estimated to be received from the State of New York by the City as part of the Aid and Incentives for Municipalities Program during the fiscal year commencing on the first day of July 2022, and terminating at midnight on the thirtieth day of June 2023, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2022.

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**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE LIBRARY FUND FOR FISCAL YEAR 2022-2023**

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 2022 and terminating at midnight on the thirtieth day of June 2023, 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 | \$ 3,112,823 |
| 2.000 - Employee Benefits | 1,603,423 |
| 3.000 - Materials and Supplies | 941,216 |
| 4.000 - Direct Costs | 421,362 |
| 5.000 - Equipment | 20,750 |
| 9.300 - Transfer to Debt Service Fund | 694,557 |
| 9.990 - Reserve for Financing | <u>10,000</u> |
| Total Expenses | <u>\$ 6,804,131</u> |

Revenues:

| | |
|---|----------------------------|
| 02200 - Intergovernmental | \$ 17,457 |
| 03600 - Charges for Services | 2,000 |
| 06600 - Miscellaneous | 2,000 |
| 09910 - General Fund Contribution | <u>6,742,674</u> |
| Total Revenues | 6,764,131 |
| Appropriation of Fund Balance | <u>40,000</u> |
| Total Revenues and Appropriation of Fund Balance | <u>\$ 6,804,131</u> |

§ 2. Appropriations from Code No. 5100-9.990 Reserve for Financing with the exception of those cited in Section 3 are subject to expenditure as may hereafter be specified by 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 2022-2023 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 2023, 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 2023. 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, 2022.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SELF INSURANCE FUND FOR FISCAL YEAR 2022-2023**

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 2022 and terminating at midnight on the thirtieth day of June 2023, 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 | | \$ 18,000 |
| 2.000 - Employee Benefits | | 19,492 |
| 3.000 - Materials and Supplies | | 100 |
| 4.000 - Direct Costs: | | |
| Liability Insurance | \$ 1,324,836 | |
| Workers' Compensation | 2,120,047 | |
| Unemployment | 70,122 | |
| Contractual Services and Premiums | <u>1,664,547</u> | 5,179,552 |
| 9.990 - Reserve for Financing | | <u>-</u> |
| Total Expenses | | <u><u>\$ 5,217,144</u></u> |

Revenues:

| | | |
|--|--|-----------------------------------|
| 03330 - SIF Services Administration | | \$ 382,139 |
| 03331 - SIF Services Liability | | 2,364,836 |
| 03332 - SIF Services Workers' Compensation | | 2,400,047 |
| 03333 - SIF Services Unemployment | | <u>70,122</u> |
| Total Revenues | | <u><u>\$ 5,217,144</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 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 2022-2023 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 2023, 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 2023. 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, 2022.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE SEWER RENT FUND FOR FISCAL YEAR 2022-2023**

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 2022 and terminating at midnight on the thirtieth day of June 2023, 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 | \$ 530,946 |
| 2.000 - Employee Benefits | 361,997 |
| 3.000 - Materials and Supplies | 207,659 |
| 4.000 - Direct Costs | 1,055,974 |
| 5.000 - Equipment/Rolling Stock | 84,500 |
| 6.000 - Debt Service - Interest | 174,351 |
| 7.000 - Depreciation | 973,625 |
| 8.000 - Capital Outlay | 525,000 |
| 9.990 - Reserve for Financing | 105,000 |
| Total Expenses | \$ 4,019,052 |

Revenues:

| | |
|-----------------------------------|---------------------|
| 02200 - Intergovernmental | \$ 225,000 |
| 03300 - Charges for Services | 3,168,000 |
| 06500 - Miscellaneous | 250 |
| 07000 - Interest | 2,000 |
| 09000 - Appropriated Net Position | 623,802 |
| Total Revenues | \$ 4,019,052 |

§ 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 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by 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 2022-2023 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 2023, 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 2023. 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, 2022.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR
THE WATER FUND FOR FISCAL YEAR 2022-2023**

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 2022 and terminating at midnight on the thirtieth day of June 2023, 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 | \$ 2,391,409 |
| 2.000 - Employee Benefits | 1,374,319 |
| 3.000 - Materials and Supplies | 7,627,054 |
| 4.000 - Direct Costs | 2,132,071 |
| 5.000 - Equipment/Rolling Stock | 440,685 |
| 6.000 - Debt Service - Interest | 1,977,765 |
| 7.000 - Depreciation | 1,788,185 |
| 8.000 - Capital Outlay | 900,000 |
| 9.990 - Reserve for Financing | <u>208,414</u> |
| Total Expenses | <u>\$ 18,839,902</u> |

Revenues:

| | |
|-----------------------------------|-----------------------------|
| 02200 - Intergovernmental | \$ 125,465 |
| 03300 - Charges for Services | 17,806,500 |
| 04400 - Licenses and Permits | 7,000 |
| 05500 - Fines and Forfeitures | - |
| 06600 - Miscellaneous Revenues | 29,000 |
| 07700 - Interest Earnings | 15,000 |
| 09000 - Appropriated Net Position | <u>856,937</u> |
| Total Revenues | <u>\$ 18,839,902</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 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by 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 2022-2023 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 2023, 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 2023. 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, 2022.

CITY OF WHITE PLAINS
2022-2023 ADOPTED TABLE OF ORGANIZATION

| Department Position | <u>Job Code</u> | <u>Pay Grade</u> | <u>Authorized #</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 Spanish Speaking | 4509 | 6 | 1 |
| Office Assistant II | 4503 | 6 | 2 |
| | S/T | | <u>6</u> |
| <u>LAW</u> | | | |
| Corporation Counsel | 0220 | A | 1 |
| Deputy Corporation Counsel | 0221 | A | 1 |
| Sr. Assistant Corporation Counsel | 0711 | M/C20 | 6 |
| Secretary to the Corporation Counsel | 0860 | M/C10 | 1 |
| Legal Secretary | 0837 | M/C 8 | 1 |
| | S/T | | <u>10</u> |
| <u>ASSESSOR</u> | | | |
| Assessor | 0230 | A | 1 |
| Assistant Assessor | 3705 | 13 | 1 |
| Assessor's Aide | 3909 | 11 | 1 |
| Senior Assessment Clerk | 4015 | 8 | 1 |
| Assessment Clerk | 4806 | 3 | 1 |
| | S/T | | <u>5</u> |

| Department Position | Job Code | Pay Grade | Authorized # |
|--|-----------------|------------------|---------------------|
| <u>FINANCE</u> | | | |
| Commissioner of Finance | 0240 | A | 1 |
| Deputy Commissioner of Finance | 0241 | A | 1 |
| Chief Accountant | 0742 | M/C17 | 1 |
| Accounts Receivable Supervisor | 3505 | 15 | 1 |
| Accounts Payable Supervisor | 3621 | 15 | 1 |
| Senior Accountant | 3620 | 14 | 1 |
| Accountant | 3801 | 12 | 1 |
| Assistant Accountant | 3902 | 11 | 1 |
| Senior Payroll Clerk | 4017 | 10 | 1 |
| Secretary to the Commissioner of Finance | 0861 | M/C 8 | 1 |
| Employee Benefits Clerk | 4208 | 10 | 1 |
| Assistant Employee Benefits Clerk | 4512 | 8 | 1 |
| Bookkeeper | 4202 | 8 | 4 |
| 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 |
| Housing Coordinator | 4507 | 8 | 1 |
| | S/T | | <u>7</u> |

| Department | Position | Job Code | Pay Grade | Authorized # |
|------------------------|--|-----------------|------------------|---------------------|
| <u>BUILDING</u> | | | | |
| | Commissioner of Building | 0270 | A | 1 |
| | Deputy Commissioner of Building | 0271 | A | 1 |
| | Secretary to the Commissioner of Building | 0867 | M/C 8 | 1 |
| | Senior Architect Code Enforcement Spanish Speaking | 3404 | 16 | 1 |
| | Senior Engineer - Code Enforcement | 3406 | 16 | 2 |
| | Senior Code Enforcement Officer | 3608 | 14 | 6 |
| | 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/C 8 | 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/C15 | 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 | 2 |
| | Bookkeeper | 4202 | 8 | 2 |
| | S/T | | | <u>11</u> |

| Department Position | <u>Job Code</u> | <u>Pay Grade</u> | <u>Authorized #</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 |
| Building Service Manager | 3911 | 11 | 2 |
| Carpenter | 4023 | 10 | 1 |
| Maintenance Mechanic | 4206 | 8 | 3 |
| Building Service Worker | 4803 | 3 | 11 |
| Messenger | 4807 | 3 | 1 |
| | S/T | | <u>21</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>Authorized #</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/C17 | 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 |
| Operations Assistant | 4219 | 8 | 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 | 11 |
| Semi-skilled Laborer | 4706 | 4 | 13 |
| | S/T | | <u>68</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/C 8 | 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>Authorized #</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 | 6 |
| Skilled Laborer | 4508 | 6 | 14 |
| 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 | 1 |
| Senior Parking Code Enforcement Officer | 4068 | 9 | 2 |
| Parking Enforcement Officer | 4411 | 7 | 10 |
| Parking/Code Enforcement Officer | 4416 | 7 | 17 |
| Parking/Code Enforcement Officer-Spanish Spkg | 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 | <u>2</u> |
| | S/T | | 5 |

| Department Position | <u>Job Code</u> | <u>Pay Grade</u> | <u>Authorized #</u> |
|--|-----------------|------------------|---------------------|
| <u>PUBLIC SAFETY - ADMINISTRATION</u> | | | |
| Commissioner of Public Safety | 0300 | A | 1 |
| Deputy Commissioner of Public Safety | 0301 | A | 1 |
| Physician | 0303 | A | 1 |
| Secretary to the Commissioner of Public Safety | 0865 | M/C 8 | 1 |
| Secretary | 4404 | 7 | 1 |
| | S/T | | <u>5</u> |
| | | | |
| <u>PUBLIC SAFETY - FIRE</u> | | | |
| Chief | 1001 | M/C4F | 1 |
| Deputy Chief | 1010 | 3 | 6 |
| Lieutenant | 1200 | 1 | 40 |
| Fire Fighter | 1300 | F | 108 |
| Office Assistant II | 4503 | 6 | 1 |
| | S/T | | <u>156</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 | 20 |
| Police Officer | 2300 | P | 165 |
| Departmental Secretary I | 4121 | 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 |
| Public Safety Records Clerk | 4122 | 8 | 1 |
| Senior Clerk | 4606 | 5 | 1 |
| Senior Clerk - Spanish Speaking | 4607 | 5 | 1 |
| School Crossing Guard | 5400 | 1 | 20 |
| | S/T | | <u>236</u> |

| Department Position | <u>Job Code</u> | <u>Pay Grade</u> | <u>Authorized #</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/C 7 | 1 |
| Recreation Administrator | 3813 | 15 | 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 | 1 |
| Office Assistant I | 4802 | 3 | 1 |
| | S/T | | <u>14</u> |
| <u>YOUTH BUREAU</u> | | | |
| Youth Services Director | 0330 | A | 1 |
| Assistant to Youth Bureau Director - Admin. | 0802 | M/C11 | 1 |
| Youth Specialist II | 3616 | 14 | 3 |
| Youth Specialist I | 3813 | 12 | 2 |
| Youth Care Specialist | 3910 | 11 | 1 |
| Bookkeeper - Youth Bureau | 4215 | 10 | 1 |
| Youth Services Aide | 4117 | 9 | 3 |
| Office Assistant I - Spanish Speaking | 4702 | 4 | 1 |
| | S/T | | <u>13</u> |
| TOTAL GENERAL FUND: | | | <u><u>821</u></u> |

| Department Position | <u>Job Code</u> | <u>Pay Grade</u> | <u>Authorized #</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>Authorized #</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 | 3 |
| Water Maintenance Worker Grade I | 4216 | 8 | 4 |
| 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>893</u> |

**AN ORDINANCE ADOPTING THE BUDGET FOR
THE DEBT SERVICE FUND FOR FISCAL YEAR 2022-2023**

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 2022 and terminating at midnight on the thirtieth day of June 2023, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

Code 400 - DEBT SERVICE FUND

Expenditures:

| | |
|--|-----------------------------|
| 6.100 - Principal Payments | \$ 10,258,536 |
| 6.200 - Interest Payments and Fiscal Charges | <u>4,233,474</u> |
| Total Expenditures | <u>\$ 14,492,010</u> |

Revenues:

| | |
|---|-----------------------------|
| 02273 - NYS Environmental Facilities Corporation | \$ 125,535 |
| 09910 - General Fund Contribution | 13,071,918 |
| 09921 - Library Fund Contribution | <u>694,557</u> |
| Total Revenues | 13,892,010 |
| Appropriation of Fund Balance | <u>600,000</u> |
| Total Revenues and Appropriation of Fund Balance | <u>\$ 14,492,010</u> |

§ 2. This ordinance shall take effect July 1, 2022.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS
COMMISSION FOR FISCAL YEAR 2022-2023**

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 2022-2023 Cable Franchise Revenue an amount not to exceed \$302,500 to White Plains Cable for the Fiscal Year 2022-2023. 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, 2022.

AN ORDINANCE FIXING THE 2022-2023 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 2022-2023 budget for the White Plains Downtown Business Improvement District adopted on April 4, 2022, 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 2022-2023 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, 2022 and terminating at midnight on the thirtieth day of June, 2023, and collected from the several owners and occupants thereof, the sum of \$700,000.17 (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 2022-2023 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 -- 6.223369 cents per square foot of commercial building area and \$16.596172 per linear foot of street frontage;

Category 2 -- 6.84571 cents per square foot of commercial building area and \$18.25579 per linear foot of street frontage in the premium area designated in the filed District Plan and \$16.596172 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 2022-2023 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 2022-2023, 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, 2023, 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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