

**THE CITY OF WHITE PLAINS  
2023 - 2024  
SUMMARY ADOPTED BUDGET**

# CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2024



**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, 2024 AS IT WAS ADOPTED BY THE CITY ON MAY 30, 2023.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2024 IS \$281,534,856 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2023.

Signed

James Arnett  
Budget Director

Dated: May 30, 2023

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THOMAS M. ROACH

*COMMON COUNCIL*

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NADINE HUNT- ROBINSON

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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 2023-2024 Adopted Budget has been constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

## BUDGET SUMMARY

The 2023-2024 Adopted Budget for the General Fund benefits from many revenues which have now increased to or beyond pre-pandemic levels. Offsetting these revenue increases are 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 \$238.29 per \$1,000 taxable assessed valuation, which is 1.6% more than the 2022-2023 tax rate of \$234.51. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of \$51 annually;
- Appropriations of \$201.5 million, \$11.5 million (6.0%) more than the 2022-2023 Adopted Budget of \$190.0 million;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- The requirement to place a portion of the sales tax into a Contingency and Tax Stabilization Account was removed by New York State;
- \$13.7 million is appropriated from the various components of fund balance, which is \$3.4 million less than was appropriated in the 2022-2023 Adopted Budget;
- Taxable assessed valuation of \$281.5 million, a decrease of \$4.5 million from the assessed valuation from the prior year;
- A continuation of hiring restrictions.

This is the twelfth fiscal year that an annual budget was developed 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 twelve 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, plus or minus other adjustments. The rate of inflation utilized by the State for the City's 2023-2024 fiscal year was 2.0%. In addition to the inflation rate, the tax cap formula also includes adjustments to the maximum allowed levy for special assessments (such as Business Improvement District assessments), a tax based growth

# BUDGET MESSAGE

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 2023-2024 adopted real property tax levy is decreasing by \$303. The levy as adopted is actually \$2.6 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 33.3% 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. While some parking revenues are still lagging behind pre-Covid trends, sales tax revenues have now exceeded what was collected before the pandemic began. The amount included for both items in the 2023-2024 Adopted Budget is more than the amount budgeted in the current year and in the case of sales tax revenue is considerably more.

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 considering other locations, such as the White Plains Library, 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 benefit both the City and its residents in addition to helping to preserve the environment. The City should realize approximately \$937,000 in the upcoming year with these systems now fully online.

In spite of the challenges imposed by the real property tax cap, the City continues to provide superior services to our residents and maintains its infrastructure in peak condition. The 2023-2024 Adopted Budget includes 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.) increased from \$700,000 to \$900,000. There is no change to the city tax levy resulting from this increase in assessments.

The City uses its bonding authority to address capital needs where appropriate. Recent increases in interest rates are expected to put additional stress on the City's budget in future years. Where prudent, the City has recently paid for certain Capital Projects with cash instead of bonds. This practice is likely to continue as rates remain high. Even with close attention paid to cost control measures by departments in the current and prior years, and in planning for next year, inflation has led to a 6.0% increase in operating costs when compared to the 2022-2023 Adopted Budget. In addition to continued increases in utilities, an increase in the health insurance rates charged by NYS for employees and retirees and pension related expenses also charged by the State play a role in this increase.

The total 2023-2024 Adopted Budget for the Library Fund is \$7.1 million. Property taxes raised

# BUDGET MESSAGE

through the General Fund will provide \$7.0 million (98%) of the funding needed for Library operations, an increase of \$243,034 over the previous year.

The 2023-2024 Adopted Budget of \$14.9 million for the Debt Service Fund is \$.4 million more than the amount in the 2022-2023 Adopted Budget. Favorable interest rates on new debt and the refunding of existing debt over the last couple of years have kept this increase to a minimum even after a decrease of \$.7M in the prior year. The 2023-2024 Adopted Budget provides \$11.0 million for the payment of principal and \$3.9 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$13.4 million and \$.7 million, respectively, together with a \$750,000 appropriation of fund balance and a subsidy of \$117,442 from the New York State Environmental Facilities Corporation (EFC) provide the resources for these payments. It is estimated that there will be \$1.4 million of fund balance remaining at 2023-2024 year-end.

Excluding depreciation (a non-cash expense) of \$1.8 million, the 2023-2024 Water Fund Adopted Budget expense is \$17.4 million. Included within these expenses is \$.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 2023-2024 Sewer Rent Fund Adopted Budget of \$3.8 million includes depreciation in the amount of \$.4 million. Funding is provided for \$525,000 in capital improvements or any needed emergency repairs. Revenues from user charges of \$3.2 million as well as other miscellaneous revenues and \$.6 million of appropriated fund balance covers the entire \$3.8 million of expenses. The sewer rent surcharge that the City bills residents and businesses is 18% of the total water bill.

The 2023-2024 Adopted Budget of \$5.6 million for the Self Insurance Fund covers current operating costs needed during the fiscal year for the City's risk management and insurance program. These costs are charged back to the other funds of the City through interfund service charges.

## **KEY REVENUE SOURCES**

The City's portion of the total sales tax rate (8.375%) is 2.5%. This 2.5% is comprised of a 1.5% unrestricted amount, a 0.75% unrestricted amount and a 0.25% restricted amount. 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. The restricted component mentioned above was required by New York State to be deposited into a Contingency and Tax Stabilization Fund. This requirement was implemented at the City's request in 2010 in an attempt to build up the City's unassigned fund balance. Now that the City has indeed built up an enviable fund balance, this restriction is no longer necessary. For the 2023-2024 Fiscal Year, the City requested and the State approved the removal of this restriction allowing this portion of the sales tax to instead be considered as unrestricted, current year general fund revenue and the adopted budget reflects that premise.

For the current year the City estimates that unrestricted sales tax collections will total \$51 million. If this restricted amount were to be included that total would instead be \$56.7 million. Sales tax revenues seem to be increasing due to a strong economy, inflation and the enhanced State collection of internet sales taxes. In the fiscal year 2023-2024 adopted budget, unrestricted sales tax revenue is budgeted at \$54.4 million and includes the previously restricted sales tax portion

# BUDGET MESSAGE

(\$5.4 million). Excluding this amount, the total would be \$49.0 million, which would still be \$4.0 million more than budgeted in the current year. This would be about the same as the actual amount of revenue collected in the prior year and down slightly from the amount expected to be collected in the current year. Going forward, 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 revenues.

Parking related revenues of \$26.1 million including meter fees, parking related fines, red light fines, and permit charges represent 13.0% 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 while they have mostly bounced back, certain garages are still not back to pre-Covid levels. The actual parking revenue received in 2018-2019 was \$26.8 million which is slightly more than the amount being adopted for 2023-2024. As more and more people came 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 \$26.2 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 2023-2024 Adopted Budget includes Intergovernmental Grants and Aid of \$8.1 million representing 4.0% of total General Fund revenues and other resources. The Federal Aid from the American Rescue Plan of 2021, that was received in previous years, has ended and is the reason for the large decrease in this category from Fiscal Year 2021-2022. While this revenue was an integral part of the City recovering from the downturn in the economy during the pandemic, it should be noted that the \$23.2 million that was received fell way short of over \$40 million in revenue that the City estimates to have lost due to the pandemic. Revenue from the New York State Aid and Incentives to Municipalities (AIM) program is adopted in this category at \$5.5 million. 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 2023-2024 Adopted Budget the amount of unassigned fund balance appropriated is \$11.9 million. This amount is \$1.7 million more than was appropriated in the 2022-2023 Adopted Budget. An appropriation of \$1.7 million from the fund balance committed to tax certiorari is also included. There is no appropriation from the Contingency and Tax Stabilization Reserve in the 2023-2024 Adopted Budget.

## **THE FUTURE**

The objectives of this budget were 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 strived to achieve the alignment of revenues with activities generating costs to alleviate to the extent possible the burden on our taxpayers.

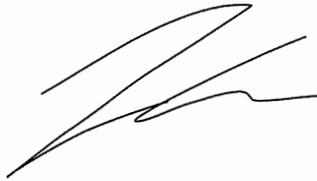
We affirm our commitment to maintain and replace our capital assets in a manner that spreads the costs appropriately over the life of those assets and to those receiving the benefits produced by those assets. This includes responsible long-term planning for the acquisition, maintenance and disposal of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

# BUDGET MESSAGE

The 2023-2024 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, John Delaney 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', written in a cursive style.

James Arnett  
Budget Director

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# BUDGET STRATEGIES

The Fiscal Year 2023-2024 Budget has been 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 prepare a proposed budget in the form required by law and transmit this proposed budget in writing to the Common Council at their stated meeting in April. Copies of the proposed budget are made available to the public immediately following transmission to the Common Council.

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 reviewing departmental requests and in preparing the proposed budget:

- ◆ 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 with current operating revenues and without the use of debt.
- ◆ Capital needs of the general, water, and sewer infrastructure are supported in the City's operating budgets in accordance with the 2023-2029 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 2023-2024 budget began in September 2022 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 2022 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 2023 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2022 for fiscal year 2023-24 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 by January 31, 2023. 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, which was held on May 1, 2023, and was published in the City's official newspaper. A copy of the proposed budget was made available for the public to review at the Library and the City Clerk's office. The proposed budget was also posted on the City's website. The Common Council reviewed the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings were held in April 2023. 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 30<sup>th</sup> of each fiscal year. The Fiscal Year 2023-2024 budget was adopted at a Special Meeting of the Common Council held May 30, 2023.

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.  Budget Director submits recommendations on financial limits of program.	Capital Projects Board begins deliberations.	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.  Operating Budget Requests submitted to Budget Director.	Capital Improvement Program submitted to Common Council & 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 on budget.	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 from 1984 to 2019.

## **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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 \$30.4 million as of June 30, 2022 (\$18.5 million after an appropriation of \$11.9 million for 2023-2024) 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, 2022 is 20.1% of 2023-2024 General Fund expenditures.

### **Capital Improvements Performance Goals**

The development of the 2023-2029 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 2023-2024 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 2023-2029 includes funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS), PAVE NY, EWR, POP and the City's Community Development Grant.

### **Debt Performance Goals**

In the FY 2023-2024 Adopted Budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 84.5% 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, 2023 is projected to be \$2,818. Net debt per capita is projected at \$1,752 or approximately \$248 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.

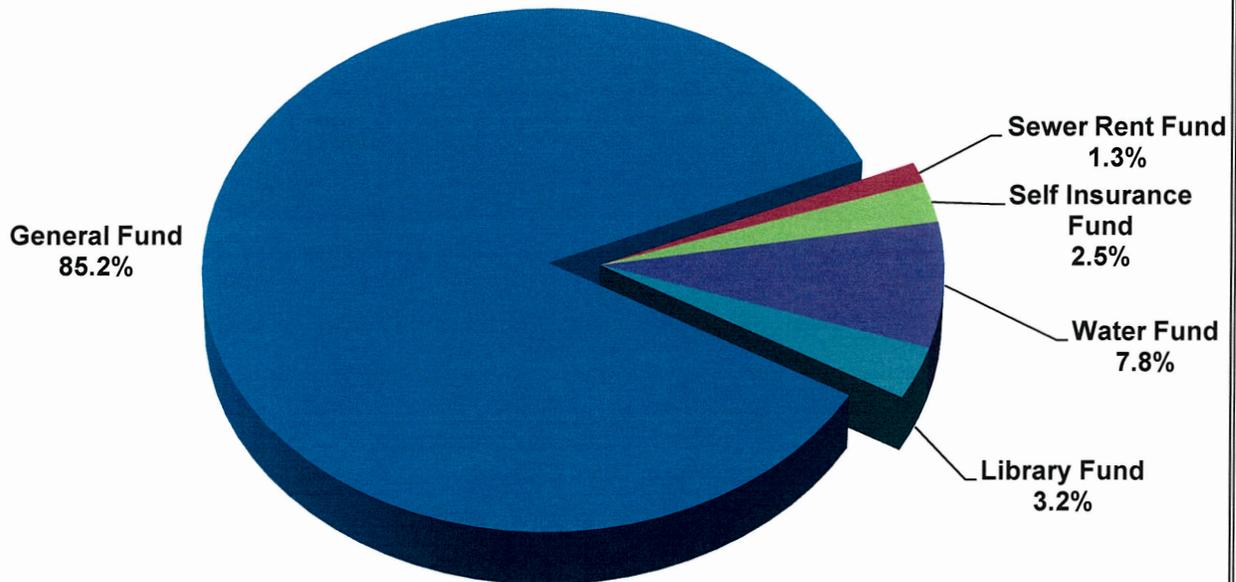
### **Financial Reporting Performance Goals**

The 2023-2024 Adopted Budget was prepared in a manner to maximize its understanding by both citizens and elected officials. Copies of the FY 2023-2024 Adopted Budget are made available to the public in print and posted to the City's website ([www.whiteplainsny.gov](http://www.whiteplainsny.gov)). Summaries of the budget are publicly noticed. Public budget review sessions 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 2023-2024 budget was adopted at a public meeting held on May 30, 2023.

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# ADOPTED BUDGETS

## SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2023-2024 \$222.0M



### BUDGET FACTS

Fiscal Year: July 1, 2023 – June 30, 2024

#### Combined Operating Expenditures:

- Total \$222.0 million
- Change \$11.5 million
- Percent Change 5.5%

#### Major Factors Impacting Tax Budget:

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

#### Tax Base:

- Total Assessed Valuation \$281,534,856
- Net Change in Assessment Roll (\$4,539,273)
- Percentage Change -1.6%

#### Property Tax Rate:

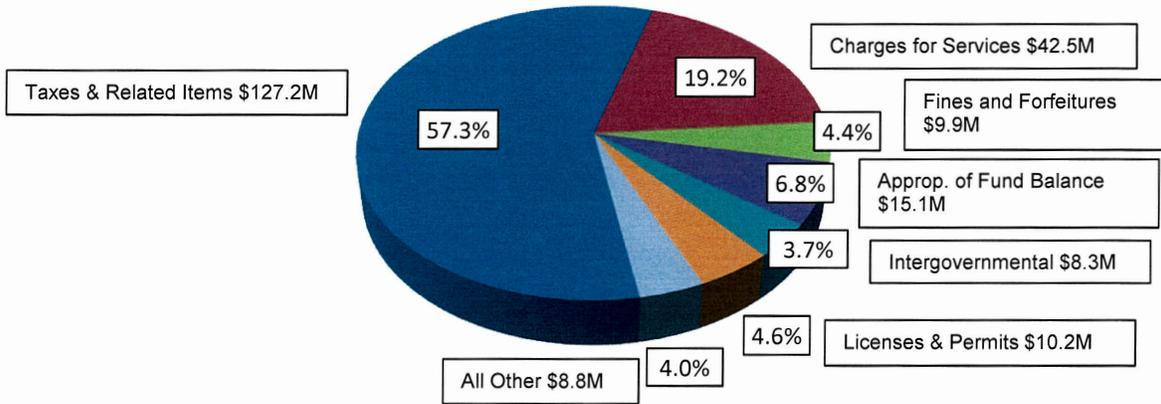
- Rate (per \$1,000 assessed value) \$238.29
- Property Tax Rate Change \$3.78
- Percentage Change 1.6%

**CITY OF WHITE PLAINS**  
**SUMMARY COMBINED OPERATING BUDGETS**  
**2023-2024**  
(in 000's of dollars)

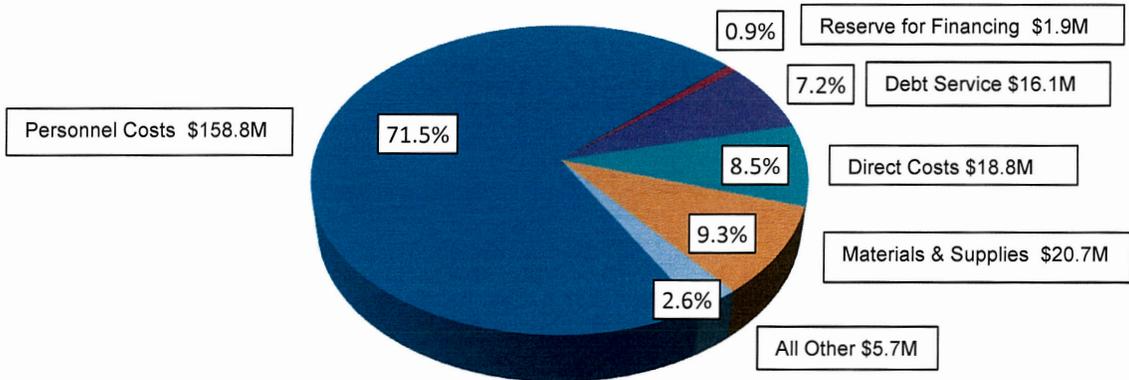
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
<b>REVENUES:</b>							
Property Tax & Related Items	\$ 127,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,234
Intergovernmental	8,134	17	-	-	128	-	8,279
Charges for Services	24,164	1	5,624	3,183	17,811	(8,252)	42,531
Licenses & Permits	10,142	-	-	-	12	-	10,154
Fines & Forfeitures	9,862	-	-	-	-	-	9,862
Miscellaneous	6,731	23	-	-	36	-	6,790
Interest & Dividends	1,530	-	-	60	400	-	1,990
Operating Transfers	-	6,986	-	-	-	(6,986)	-
<b>Total Revenues</b>	<b>187,797</b>	<b>7,027</b>	<b>5,624</b>	<b>3,243</b>	<b>18,387</b>	<b>(15,238)</b>	<b>206,840</b>
Appropriation of Fund Balance	13,702	100	-	600	751	-	15,153
<b>Total Funds Available</b>	<b>\$ 201,499</b>	<b>\$ 7,127</b>	<b>\$ 5,624</b>	<b>\$ 3,843</b>	<b>\$ 19,138</b>	<b>\$ (15,238)</b>	<b>\$ 221,993</b>
<b>EXPENDITURES:</b>							
Salaries and Wages	\$ 87,827	\$ 3,207	\$ 18	\$ 568	\$ 2,580	\$ -	\$ 94,200
Employee Benefits	60,886	1,793	20	370	1,520	-	64,589
Materials & Supplies	11,494	993	-	244	7,959	-	20,690
Direct Costs	17,706	405	5,586	1,174	2,222	(8,252)	18,841
Equipment/Rolling Stock	1,550	10	-	335	147	-	2,042
Depreciation	-	-	-	411	1,785	-	2,196
Capital Outlay	-	-	-	525	900	-	1,425
Debt Service	-	-	-	165	1,866	-	2,031
Operating Transfers:	-	-	-	-	-	-	-
Debt Service Fund	13,350	695	-	-	-	-	14,045
Library Fund	6,986	-	-	-	-	(6,986)	-
Reserve for Financing	1,700	24	-	51	159	-	1,934
<b>Total Expenditures</b>	<b>201,499</b>	<b>7,127</b>	<b>5,624</b>	<b>3,843</b>	<b>19,138</b>	<b>(15,238)</b>	<b>221,993</b>
Interfund Adjustments	(12,285)	(39)	-	(1,013)	(1,901)	-	-
<b>Total (Memorandum Only)</b>	<b>\$ 189,214</b>	<b>\$ 7,088</b>	<b>\$ 5,624</b>	<b>\$ 2,830</b>	<b>\$ 17,237</b>	<b>\$ -</b>	<b>\$ 221,993</b>

**CITY OF WHITE PLAINS  
SUMMARY OF COMBINED OPERATING BUDGETS  
2023 - 2024**

**REVENUES: \$222.0M**



**EXPENDITURES: \$222.0M**



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

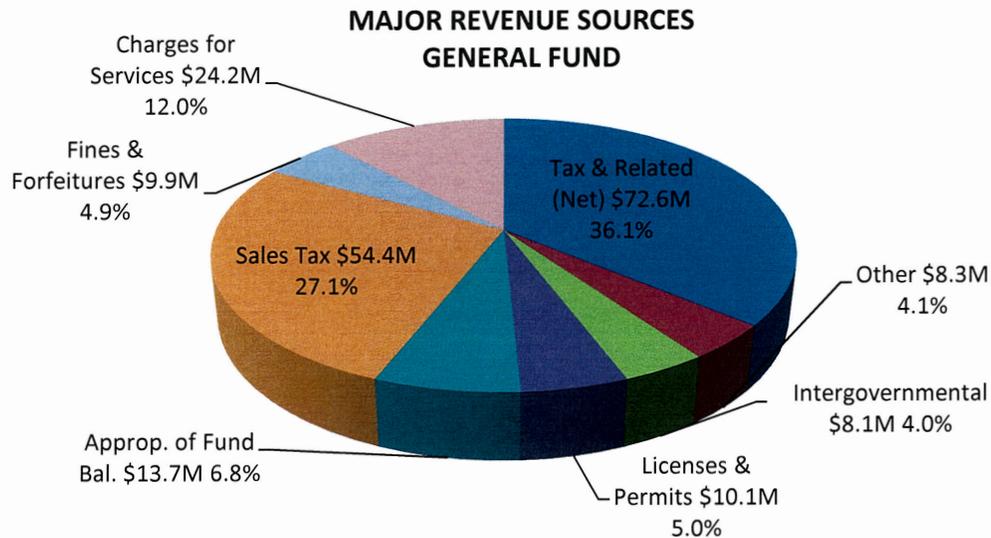
	General Fund			Library Fund			Self Insurance Fund		
	2021-22 Actual	2022-23 Projected	2023-24 Adopted	2021-22 Actual	2022-23 Projected	2023-24 Adopted	2021-22 Actual	2022-23 Projected	2023-24 Adopted
<b>FINANCIAL SOURCES:</b>									
Property & Related Taxes	\$ 124,958	\$ 123,400	\$ 127,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	22,303	8,100	8,134	17	19	17	-	-	-
Charges for Services	21,953	23,400	24,164	2	1	1	8,373	5,217	5,624
Licenses & Permits	14,660	9,500	10,142	-	-	-	-	-	-
Fines & Forfeitures	9,978	9,500	9,862	-	-	-	-	-	-
Miscellaneous	5,940	6,270	6,731	7	56	23	220	318	-
Interest Income	81	1,530	1,530	-	-	-	43	555	-
Transfers In	-	-	-	6,657	6,775	6,986	-	-	-
Appropriation of Fund Balance	-	-	13,702	-	-	100	-	-	-
<b>Total Financial Sources</b>	<b>199,873</b>	<b>181,700</b>	<b>201,499</b>	<b>6,683</b>	<b>6,851</b>	<b>7,127</b>	<b>8,636</b>	<b>6,090</b>	<b>5,624</b>
<b>FINANCIAL USES:</b>									
Salaries and Wages	77,385	82,400	87,827	3,066	3,100	3,207	-	18	18
Employee Benefits	52,821	53,500	60,886	1,625	1,600	1,793	78	18	20
Materials & Supplies	9,196	10,700	11,494	781	940	993	-	-	-
Direct Costs	17,153	17,300	17,706	390	410	405	6,923	5,500	5,586
Equipment/Rolling Stock	632	1,300	1,550	-	20	10	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service-Principal	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Transfers Out	20,258	21,000	20,336	703	695	695	-	-	-
Reserve for Financing	-	-	1,700	-	-	24	-	-	-
<b>Total Financial Uses</b>	<b>177,445</b>	<b>186,200</b>	<b>201,499</b>	<b>6,565</b>	<b>6,765</b>	<b>7,127</b>	<b>7,001</b>	<b>5,536</b>	<b>5,624</b>
<b>Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses</b>	<b>22,428</b>	<b>(4,500)</b>		<b>118</b>	<b>86</b>		<b>1,635</b>	<b>554</b>	
<b>Restricted Sales Tax</b>	<b>-</b>	<b>5,700</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>Beginning Fund Balance/Equity</b>	<b>45,687</b>	<b>68,115</b>		<b>135</b>	<b>253</b>		<b>(25)</b>	<b>1,610</b>	
<b>Ending Fund Balance/Equity</b>	<b>\$ 68,115</b>	<b>\$ 69,315</b>		<b>\$ 253</b>	<b>\$ 339</b>		<b>\$ 1,610</b>	<b>\$ 2,164</b>	

Sewer Rent Fund			Water Fund			Debt Service Fund			Total - All Funds		
2021-22 Actual	2022-23 Projected	2023-24 Adopted	2021-22 Actual	2022-22 Projected	2023-24 Adopted	2021-22 Actual	2022-23 Projected	2023-24 Adopted	2021-22 Actual	2022-23 Projected	2023-24 Adopted
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,958	\$ 123,400	\$ 127,234
272	170	-	123	125	128	133	126	117	22,848	8,540	8,396
2,536	3,168	3,183	16,431	17,812	17,811	-	-	-	49,295	49,598	50,783
-	-	-	-	-	12	-	-	-	14,660	9,500	10,154
-	-	-	-	-	-	-	-	-	9,978	9,500	9,862
569	295	-	112	55	36	1	-	-	6,849	6,994	6,790
2	98	60	25	665	400	4	50	-	155	2,898	1,990
-	-	-	-	-	-	15,333	13,816	14,046	21,990	20,591	21,032
-	-	600	-	-	751	-	-	750	-	-	15,903
<u>3,379</u>	<u>3,731</u>	<u>3,843</u>	<u>16,691</u>	<u>18,657</u>	<u>19,138</u>	<u>15,471</u>	<u>13,992</u>	<u>14,913</u>	<u>250,733</u>	<u>231,021</u>	<u>252,144</u>
436	568	568	2,270	2,300	2,580	-	-	-	83,157	88,386	94,200
(118)	352	370	222	1,350	1,520	-	-	-	54,628	56,820	64,589
225	230	244	6,305	7,300	7,959	-	-	-	16,507	19,170	20,690
1,324	1,068	1,174	3,113	2,100	2,222	-	-	-	28,903	26,378	27,093
-	84	335	39	443	147	-	-	-	671	1,847	2,042
951	973	411	1,716	1,788	1,785	-	-	-	2,667	2,761	2,196
-	1,100	525	-	1,350	900	-	-	-	-	2,450	1,425
-	-	-	-	-	-	11,680	10,259	11,023	11,680	10,259	11,023
131	174	165	1,668	1,978	1,866	4,047	4,233	3,890	5,846	6,385	5,921
-	-	-	-	-	-	-	-	-	20,961	21,695	21,031
-	-	51	-	-	159	-	-	-	-	-	1,934
<u>2,949</u>	<u>4,549</u>	<u>3,843</u>	<u>15,333</u>	<u>18,609</u>	<u>19,138</u>	<u>15,727</u>	<u>14,492</u>	<u>14,913</u>	<u>225,020</u>	<u>236,151</u>	<u>252,144</u>
430	(818)		1,358	48		(256)	(500)		25,713	(5,130)	
-	-		-	-		-	-		-	5,700	
<u>9,012</u>	<u>9,442</u>		<u>38,387</u>	<u>39,745</u>		<u>2,923</u>	<u>2,667</u>		<u>96,119</u>	<u>121,832</u>	
<u>\$ 9,442</u>	<u>\$ 8,624</u>		<u>\$ 39,745</u>	<u>\$ 39,793</u>		<u>\$ 2,667</u>	<u>\$ 2,167</u>		<u>\$ 121,832</u>	<u>\$ 122,402</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."



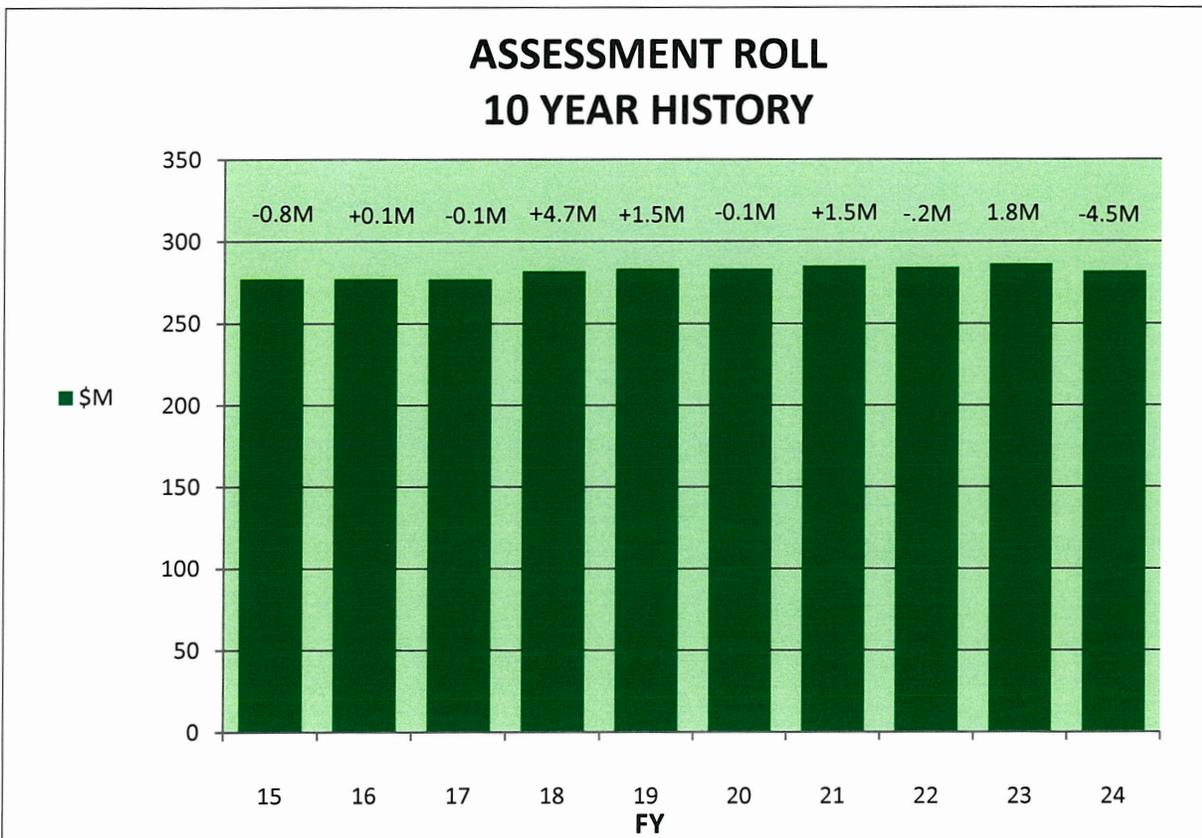
The City's major revenues are derived from the sources shown on the schedule below. To aid in analysis, the adopted budget is compared to the current year revised budget as of December 31<sup>st</sup> and last fiscal year's actual revenues.

	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget</b>	<b>2023-2024 Adopted Budget</b>
Property Taxes (Net)	\$ 66,575,400	\$ 68,655,594	\$ 68,880,781
Sales Tax – Unrestricted	49,419,766	45,000,000	54,440,000
Sales Tax – Restricted	5,491,084	-	-
Other Taxes	3,471,380	3,177,000	3,912,800
Intergovernmental - Federal ARPA	11,586,886	-	-
Intergovernmental - All Other	10,716,547	7,833,350	8,133,950
Charges for Services	21,953,450	22,489,841	24,164,190
Licenses and Permits	14,660,064	10,264,943	10,141,527
Fines & Forfeitures	9,978,372	9,657,711	9,862,111
Miscellaneous	5,939,480	5,813,491	6,731,135
Interest Income	80,597	36,500	1,530,000
	199,873,026	172,928,430	187,596,494
Appropriated for Tax Stabilization	-	4,829,481	-
Appropriated for Open Space	-	120,000	120,000
Appropriated for Tax Certioraris	-	2,000,000	1,700,000
Assigned to Prior Yr. Encumbrance	-	4,057,261	-
Unassigned	-	10,393,047	11,882,038
	\$ 199,873,026	\$ 194,328,219	\$ 201,498,532

# GENERAL FUND

**Property Tax Levy:** The assessed valuation of taxable properties in the City of White Plains on March 1, 2023 was \$281,534,856, a decrease of \$4,539,273 from 2022. The following schedule summarizes the changes from the 2022 roll:

	<u>Taxable Properties</u>	<u>Special Franchise</u>	<u>Total Taxable Roll</u>
FY 2022-2023 Taxable Roll	\$ 272,642,680	\$ 13,431,449	\$ 286,074,129
Assessments Added to Roll	2,061,378	1,338,458	3,399,836
Assessments Removed from Roll	(8,080,532)	-	(8,080,532)
Net Change to Partial Exemption	141,423	-	141,423
<b>FY 2023-2024 TAXABLE ROLL</b>	<b>\$ 266,764,949</b>	<b>\$ 14,769,907</b>	<b>\$ 281,534,856</b>
Net Change	\$ (5,877,731)	\$ 1,338,458	\$ (4,539,273)



The chart above shows the changes to the City's assessment roll over the last ten years. The City's assessment roll for FY 2023-2024 decreased by \$4.5 million following an increase of \$1.8 million in the previous fiscal year. Components of the year-to-year change impacting the adopted budget are as follows: additional assessments of \$3.4 million, net change to partial exemptions of \$141,423 and assessments removed from the roll of \$8.1 million. The current fiscal year City tax rate is \$234.51.

# GENERAL FUND

The fiscal year 2023-2024 budget includes a property tax rate increase of 1.6%, or \$3.78 per thousand dollars of assessed value, for a total rate of \$238.29. For a residential home with a median assessment of \$13,500, City property taxes will be \$3,217, an increase of approximately \$51 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$1.6 million in fiscal year 2023-2024, an increase of \$225,490 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:

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Property Tax Levy	\$65,120,317	\$67,087,244	\$67,086,941
Payments in Lieu of Taxes	1,113,370	1,390,350	1,615,840
Prior Year Collections	342,725	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	(1,012)	(22,000)	(22,000)
	<b>\$66,575,400</b>	<b>\$68,655,594</b>	<b>\$68,880,781</b>
Tax Rate	<b>\$230.22</b>	<b>\$234.51</b>	<b>\$238.29</b>

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.

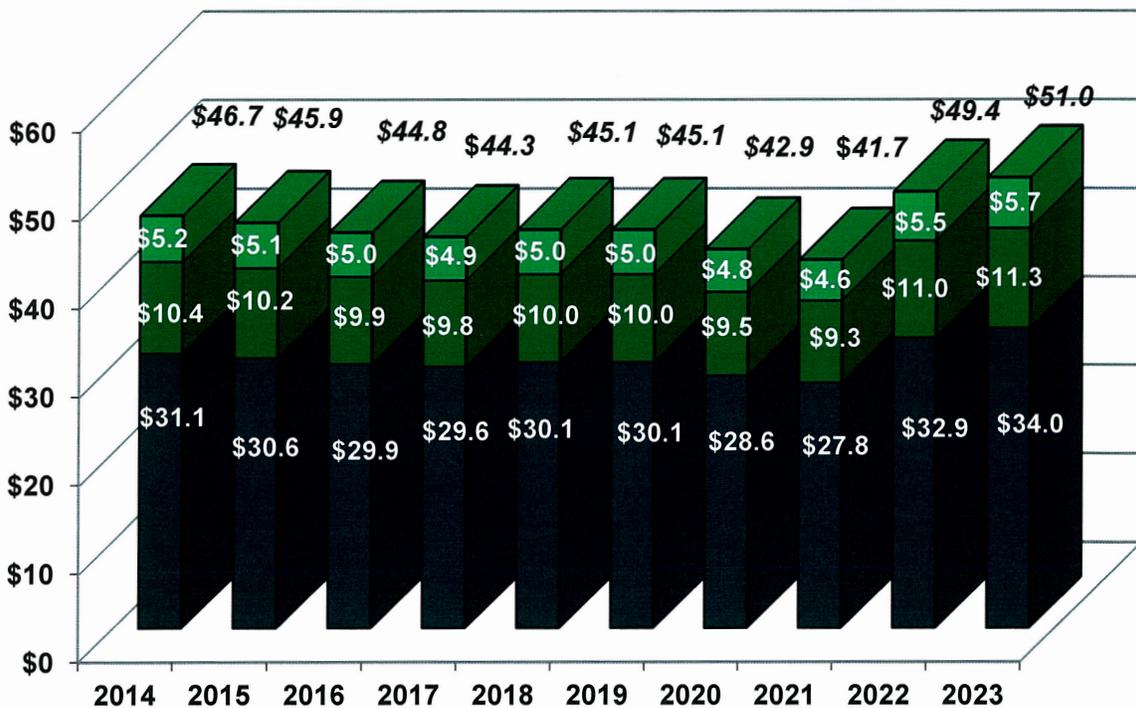
In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$778.78 per \$1,000 on July 1, 2023. This limit, when compared with the adopted tax rate of \$238.29, less allowable exclusions, leaves a potential taxing margin of \$599.51 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 and the City's sales tax rate was subsequently increased back up to 2% in 1993. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2.25%. Then on June 1, 2010, New York State again approved another 1/4% increment bringing the sales tax rate to its current rate of 2.50%. Every two years since 1993 these additional amounts have been set to expire and have required the City to be granted approval by New York State to retain the full sales tax rate. The 2010 increase was required by New York State to be deposited into the City's Contingency and Tax Stabilization Reserve Fund. In 2023 the City

# GENERAL FUND

requested and the State approved the removal of this restriction. This allowed this portion of the sales tax to instead be considered as current year General Fund revenue and this adopted budget reflects that premise. The FY 2023-2024 adopted budget of \$54.4 million (the full 2 1/2% rate), is \$9.4 million more than the \$45.0 million included in the current year budget. The authorization for the increases noted above were extended in May of 2023 and are now set to expire on August 31, 2025. 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 2.0% effective 9/1/93. Additional .25% increase added 6/1/08, bringing the unrestricted rate to 2.25%. As of 7/1/23 the removal of the restriction of .25% of the sales tax was approved, bringing the unrestricted rate to 2.50%. FY 22-23 receipts are projected.

As of June 30, 2022, the Contingency and Tax Stabilization Account that was funded by the restricted portion of the sales tax from June 1, 2010 through June 30, 2022 had an unappropriated balance of \$5.3 million. An additional \$5.6 million is expected to be added to this fund during the current fiscal year. 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, 2022 would be available for appropriation in the City's 2023-2024 fiscal year if the requirements of Section 6-e are met, while funds recognized during the current fiscal year will be available for appropriation in FY 2024-2025. There is no appropriation of these funds in the adopted budget due to the restrictions of Section 6-e.

# GENERAL FUND

The 2023-2024 fiscal year adopted budget includes a sales tax estimate of \$54.4 million (27% of General Fund funding) which is \$9.4 million more than what was budgeted in the current year. As previously mentioned, the restriction to deposit the ¼% of the sales tax approved in 2010 into a Contingency and Tax Stabilization Fund was removed. The removal of this restriction allows the city to collect this portion of the sales tax as unrestricted revenue and adds \$5.4 million to the adopted budget. In addition to this increase, the city continues to see increases in sales tax revenue collections since the beginning of the Covid-19 pandemic. This is likely due to additional internet sales tax collections resulting from changes in State Law governing online purchases that were implemented in the past few years, an improving economy and the national inflation that has led to higher prices and thus higher sales tax revenue collections. The State does not supply the City with detailed information about its sales tax distributions which makes predicting where these revenues may go in the next budget year difficult.

For the first ten months of fiscal year 2022-2023, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$42.9 million. The sales tax estimate in the adopted budget is conservative as a potential recession could lead to a decrease in sales tax revenue collected next year. 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 (\$360,000) and the utilities gross receipts tax which is budgeted at \$1,427,000 and is an increase of 21% from the current year's budget. The taxes levied for the Business Improvement District (B.I.D.) increased to \$900,000 to reflect the amount in the approved BID budget. The remaining source in this category is the hotel occupancy tax budgeted at \$1,070,800, which is an increase from the \$850,000 budgeted in the current year. This too appears to be an account where a COVID related decrease has bounced back. This tax is also subject to authorization by the State. The current authorization has been extended until December 31, 2024.

**Intergovernmental Revenues:** Intergovernmental revenues in the FY 2023-2024 adopted budget are up slightly from the current year, but down significantly from the prior year due to the revenue received from the Federal American Rescue Plan Act (ARPA) of 2021 in the prior year. The ARPA revenue received by the City 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 estimates to have lost well 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 reduced and then ultimately reinstated this revenue. The 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 budgeted at \$2,300,000 in fiscal year 2023-2024, up \$300,000 from the current year's budget. Six month receipts totaled \$1.3 million for the period April 2022 through September 2022. FEMA revenues in the amount of \$288,432 have been received in the current fiscal year. These revenues were reimbursement for storm related expenses incurred by the City in the past couple of years.

All other Intergovernmental revenue is budgeted at \$370,694.

# GENERAL FUND

**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 2023-2024 budget total \$24.2 million, an increase of \$1.7 million or 7% as compared to the FY 2022-2023 adopted budget. This is partly 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 reduction in these parking related revenues. Although some of these revenues have not yet returned to the pre-pandemic level, they have increased throughout the past few fiscal years and are budgeted to continue at the current level into the next fiscal year.

A charge to the Water Fund (\$1,741,082) for services provided by the General Fund, as well as a charge to the Sewer Rent Fund (\$893,087) 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 \$2.1 million.

**Licenses and Permits:** Revenues from various types of licenses and permits are adopted conservatively at \$10.1 million, which is down slightly from the FY 2022-2023 adopted budget. Receipts in this category last year totaled \$14.7 million due to unusually high amounts received from various building permit fees. Revenues from the Building Department represent the largest component of this revenue category totaling \$6.6 million, or over 65% of the total category. Building permits are budgeted at \$4.3 million in fiscal year 2023-2024, 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 \$939,000. Of this amount, \$825,000 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 \$1,264,000. Revenue from Public Safety permits are expected to increase slightly based on revenue projections for the current fiscal year. Public Safety revenue (\$1,212,481) 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 \$90,000.

**Fines and Forfeitures:** Fines and forfeitures in the adopted budget total \$9.9 million, up slightly from the \$9.7 million in the fiscal year 2022-2023 adopted budget. Major revenue sources within this category include parking fines (\$7.5 million), fines and bail imposed through the City Court (up \$150,000 to \$800,000 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 (\$1.5 million). The adopted budget for the red light violations assumes the use of cameras in all intersections authorized by the State.

# GENERAL FUND

**Miscellaneous Revenues:** Miscellaneous revenues are budgeted at \$6.7 million in fiscal year 2023-2024, which is up almost a million dollars from the current year's adopted budget. The largest revenue sources in this category are the rental of City properties (\$1,885,612), developer's contributions/fees (\$2,655,773), the lease of parking spaces within the Longview garage (\$870,030) and other City parking areas, as well as the rental of a portion of Renaissance Fountain Park (\$135,000). 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 \$936,584 for the approved solar panel rental agreement initiative.

**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 the recent increase in interest rates the adopted budget for interest earnings in FY 2023-2024 is \$1,530,000, a substantial increase from what was budgeted in the current year (\$36,500) but in line with what is estimated to be received this 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 2023-2024 includes an appropriation of \$11.9 million to balance the budget. An appropriation of \$1,700,000 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 to debt service on prior recreation improvements and land acquired by the City. There is no appropriation from the City's Tax Stabilization and Reserve Account due to the restrictions that govern the eligible uses for these funds. The adopted appropriations of fund balance constitute 7% 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.

**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 (\$936,584) 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. In 2023 the City requested and the State has approved the removal of the restriction to place a portion of the sales tax revenue into a Contingency and Tax Stabilization Reserve Fund and instead allow this portion of the sales tax to be considered as unrestricted current year, General Fund revenue. This will add over five million dollars in current year revenue that can be used to offset increasing expenses without relying solely on the property tax levy or other fees. The local hotel occupancy tax that also requires State renewal is expected to provide \$1,070,800 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.

# GENERAL FUND

## 2023-2024 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

### Revenues:

<b>Proposed Budget</b>	<b>\$ 201,251,877</b>
Increase in Business Improvement District Assessments	200,000
Increase in the Appropriation of Fund Balance	46,655
<b>Adopted Budget</b>	<b>\$ 201,498,532</b>

### Expenditures:

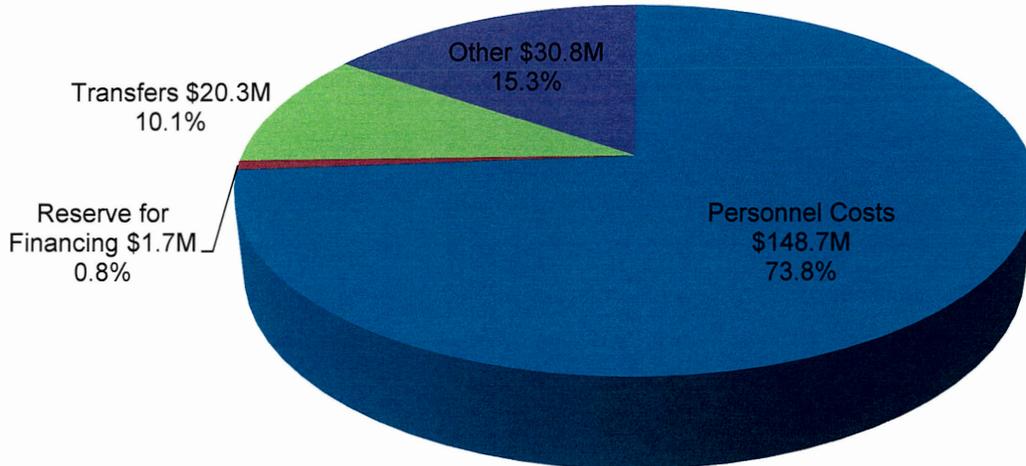
<b>Proposed Budget</b>	<b>\$ 201,251,877</b>
Increase in Salary and Benefit Adjustments	21,655
Increase in Business Improvement District Services	200,000
Increase in the Reserve for Financing	25,000
<b>Adopted Budget</b>	<b>\$ 201,498,532</b>

### 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.

# GENERAL FUND

## MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2022 and last year's actual expenditures are shown below:

	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget</b>	<b>2023-2024 Budget</b>
<b><u>EXPENDITURES:</u></b>			
Salaries & Wages	\$ 77,384,788	\$ 82,535,120	\$ 87,826,603
Employee Benefits	52,821,323	53,690,503	60,885,432
Materials & Supplies	9,196,354	10,814,100	11,493,998
Direct Costs	17,152,792	19,020,252	17,706,086
Equipment/Rolling Stock	631,812	2,561,087	1,550,209
Reserve for Financing	-	5,534,222	1,700,000
Operating Transfers:			
Capital Projects Fund	-	220,000	-
Debt Service Fund	13,578,534	13,071,918	13,350,496
Library Fund	6,657,332	6,869,517	6,985,708
Other Funds	21,750	11,500	-
<b>Total Expenditures:</b>	<b>\$ 177,444,685</b>	<b>\$ 194,328,219</b>	<b>\$ 201,498,532</b>

**Salaries & Wages:** Based on approved pay plans, \$87.8 million is budgeted for salaries and wages. This is an increase of \$5.5 million or 6.7% from the FY 2022-2023 adopted budget and mostly due to salary increases that were budgeted in the Reserve for Financing in the current year and are now shown in the salaries and wages category. The increase is also 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, when compared to the current year budget. The FY 2023-2024 budget reflects positions filled as of the end of February 2023 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 2023 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

# GENERAL FUND

positions other than specific cases. For example, because of the start dates of training academies, funding has been provided for currently vacant Public Safety positions. The City's salary and wages budget were be adjusted at budget adoption for staffing changes that occurred between the proposed budget and the adopted budget. The budget also provides funding for part-time positions in accordance with the City's hourly pay plan. The budget for part-time salaries totals \$3.0 million in the adopted FY 2023-2024 budget, 11% more than the FY 2022-2023 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 as programs have returned to pre-Covid levels.

A total of 902 positions are authorized City-wide (of which 867 are funded) in the adopted budget. This is an increase of 9 positions from the FY 2022-2023 adopted budget and an increase of 19 funded positions. The budget adds 3 police officer positions, 3 firefighter positions and 1 other position in the Department of Public Safety, a Legislative aide in the Common Council and a Deputy Youth Services Director. All 7 new positions in the Public Safety Department are needed due to the additional development in the City. There are 800 full-time positions funded in the General Fund adopted budget out of an authorized total of 830 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 \$6.1 million or \$0.7 million more than the amount funded in the current fiscal year adopted budget. The largest increases are 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 almost 74% 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 2023-2024 adopted budget total \$148.7 million. Revenues from the sales and real property tax are expected to total \$121.5 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 902 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	103	11 %
Parking	97	11 %
Public Works	235	26 %
Public Safety	404	45 %
Community Services	63	7 %
	902	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 \$60.9 million, an increase of \$6.6 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 \$6.6 million in FY 2023-2024. The MTA payroll tax is also budgeted in this category at \$296,543.

After decreasing from \$17.2M to \$15.6M in the FY 2022-2023 adopted budget, Pension Costs are increasing back up to \$17.5M in the FY 2023-2024 adopted budget. Pension rates are set by the Office of the New York State Comptroller. The rates are set as of March 31<sup>st</sup> of the prior year. The wild swings in rates are likely due in part to the swings in the stock market of the past few years that have impacted the Pension Fund value each year. For example, the negative impact on the Stock Market resulting from the COVID-19 pandemic, led to an increase in the rates and when the Stock Market bounced back and was up significantly on March 31, 2021 the rates came back down the following year. 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 2021-2022 through 2023-2024.

<u>Pension Rates</u>	<u>04/01/21- 03/31/22 Actual</u>	<u>04/01/22- 06/30/23 Actual</u>	<u>04/01/23- 06/30/24 Budget</u>
<u>Police &amp; Fire Retirement:</u>			
Tier 2	30.9%	29.5%	30.9%
Tier 3	29.9%	29.7%	31.0%
Tier 5	26.0%	25.4%	26.7%
Tier 6	20.1%	20.5%	21.5%
<u>Employees Retirement System:</u>			
Tier 1	25.2%	17.5%	19.9%
Tier 2	23.0%	15.9%	18.2%
Tiers 3, 4	18.2%	13.0%	14.9%
Tier 5	15.2%	11.1%	12.9%
Tier 6	10.7%	8.2%	9.5%

# GENERAL FUND

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are adopted at \$33.2 million in fiscal year 2023-2024, an increase of \$4.0 million or 13.8% over the adopted budget for FY 2022-2023. The New York State Health Insurance Program (NYSHIP) has increased premium rates starting January 1, 2023 (14.9% for family plans; 12.5% for single plans) as compared to 2022. In addition, an estimated increase of 5% is included in the adopted budget for January 1, 2024. Retiree health insurance costs are included in these increases and are budgeted at \$12.3 million, which is included in the total cost of health insurance above as is the cost for active employee premiums (\$19.1 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. Health insurance buyout payments for active employees is budgeted at \$590,000, while buyouts for retirees is budgeted at \$190,000.

Dental insurance premium payments are budgeted at \$547,557 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 \$1,557 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$119,945, 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 \$79,100. The City also pays supplemental benefits, uniform maintenance and shoe allowance in the amount of \$840,246. Also included in employee benefits are expenses related to education and training (\$147,840), tuition reimbursement (\$31,000) and work clothing, protective clothing and uniforms (\$567,435).

**Materials & Supplies:** Appropriations in this category of expense total \$11.5 million in the adopted budget, up 13% from the fiscal year 2022-2023 adopted budget. The largest increase occurs in the cost of electricity which is up \$521,089 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. HVAC systems maintenance is budgeted at \$490,750 and includes \$360,000 for the rental of temporary chillers at the Public Safety Building. Also included is the gasoline expense (\$874,567) which is budgeted slightly higher than the 2022-2023 projected, other rolling stock related expenses of \$1.0 million and the purchase of salt which is budgeted at \$705,920. 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 \$17.7 million in the adopted budget, an increase of 3.9% from the current year's adopted budget. Included in this category is \$900,000 for BID services (offset by BID assessments on the revenue side of the budget). The adopted budget includes an allocation of \$780,980 for the ambulance contract. The two largest components of direct costs are legal judgments and settlements for tax certiorari which is again budgeted at \$1.7 million and the contribution to the Self Insurance Fund (\$5.3 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

# GENERAL FUND

services (\$975,822), service contracts (\$1.4 million), ticket collections (\$400,000) and credit card fees (\$792,000). Support to the Slater Center will remain at \$226,000. Bus transportation charges have increased by \$38,470 to \$186,095. 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.

**Equipment:** Included in this category is the acquisition of rolling stock, which accounts for \$1.3 million of the \$1.6 million being adopted. Other equipment requests include protective services equipment (\$52,650), personal computers (\$70,084) and other computer equipment (\$14,500), machinery equipment (\$24,600) and traffic control equipment (\$18,000).

**Rolling Stock:** The City's Capital Improvement Program recommends the replacement of certain vehicles in FY 2023-2024. In the General Fund adopted budget, twenty-one vehicles are funded with cash. These include five hybrid police vehicles, an electric car in the Building and Parking Departments and three hybrid carryalls (two in the Parking Department and one in the Public Works Department). Other vehicles planned to be financed with cash include six pickup trucks, a motorcycle in the Police Department, an electric van in the Purchasing Department and a 15 passenger van in the Youth Bureau. A total of \$1,303,000 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 (\$60,000), one vehicle and a sewer pump with cash in the Sewer Rent Fund (\$335,000) and twelve vehicles to be purchased through the sale of bonds in the Capital Budget at a total estimated cost of \$3,980,000. The following vehicles are recommended for replacement through the issuance of debt: a fire pumper truck, four garbage compactors, four dump trucks, a tow truck, a sweeper, a wheel loader and a sidewalk plow.

**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 2023-2024 Budget includes an allowance for merit pay increases owed as of July 1 pursuant to the CSEA contract. No allowance was included to settle potential labor contracts as contracts are in place through June 30, 2024. 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 \$1,700,000.

**Transfer to Library Fund:** The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$6,985,708. 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, as adopted, 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 6, 2023, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2023-2024 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 2023-2024 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the adopted operating budget for FY 2023-2024, 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 funding is available.

# GENERAL FUND

**Transfer to Debt Service:** An appropriation for debt service in the amount of \$13.4 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 2023-2024. This is an increase of 2% from what was included in the current year adopted budget. In addition, an appropriation of debt service fund balance (\$750,000) 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 appropriation in FY 2023-2024.

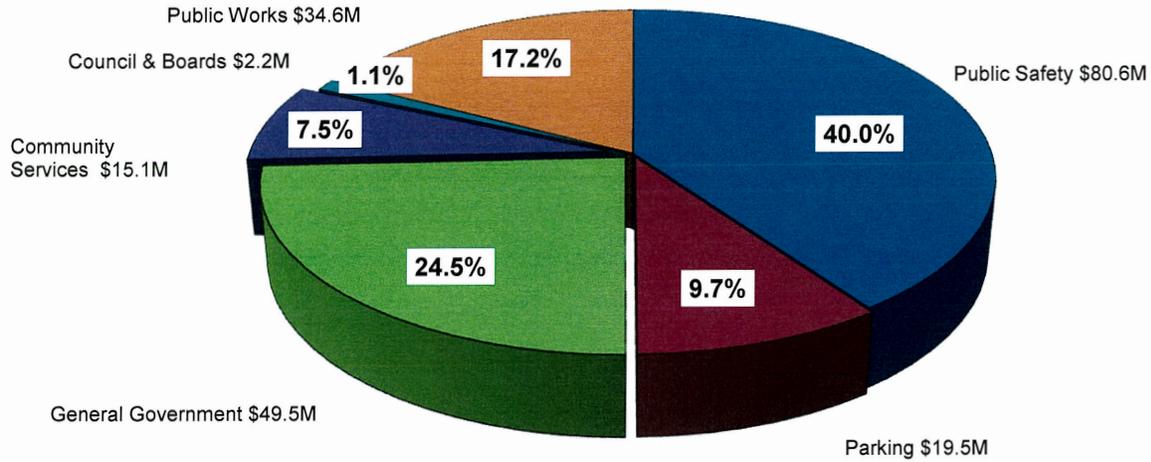
**Expenditure Outlook:** In the FY 2023-24 adopted budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Current labor contracts include provisions for reduced pay plans for new employees. Also key to continued expenditure 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 three hundred thousand 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, controlling expenditures where possible is of critical importance. Ensuring expenditures do not outpace revenues will need to be closely monitored by all Local Governments. Examples of this are the increase in Health Insurance costs (rates set by NYS) for City employees effective January 1<sup>st</sup> 2023, increases in service contracts as contracts are renewed at higher rates and increases in materials and supplies expenses. 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

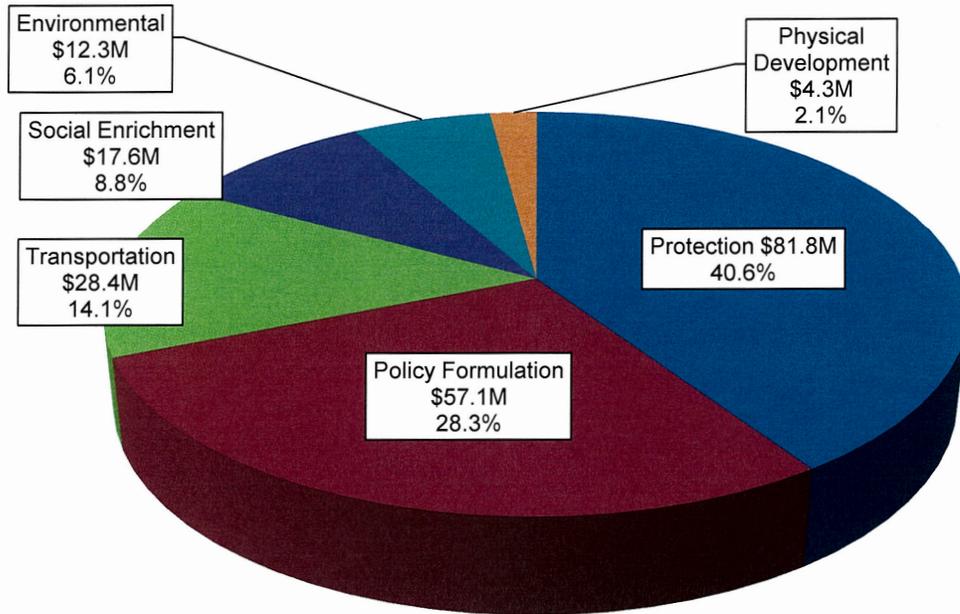


Department	2023-2024 Budget	Percent of Total	Department	2023-2024 Budget	Percent of Total
<b>Council &amp; Boards:</b>			<b>Public Works:</b>		
Council*	\$2,106,509	1.05%	Bureau of Admin.	2,102,406	1.04%
City Court	31,500	0.02%	Bureau of Engineering	3,011,495	1.49%
Board of Assessment Review	19,533	0.01%	Bureau of Bldg. Mntce.	5,376,506	2.67%
Zoning Board of Appeals	3,551	0.00%	Bureau of Garage & Shop	2,675,691	1.33%
Real Estate Committee	3,025	0.00%	Bureau of Storm Water	156,775	0.08%
Board of Ethics	300	0.00%	Bureau of Highways	10,138,132	5.03%
White Plains Housing Authority	10,489	0.01%	Parks Maintenance	2,504,541	1.24%
	<u>2,174,907</u>	<u>1.08%</u>	Bureau of Sanitation	8,677,660	4.31%
				<u>34,643,206</u>	<u>17.19%</u>
<b>General Government:</b>			<b>Public Safety:</b>		
Office of the Mayor	1,031,138	0.51%	Public Safety Admin.	1,992,300	0.99%
City Clerk Office	779,360	0.39%	Fire Department	32,955,415	16.36%
Law Department	2,997,812	1.49%	Police Department	45,636,059	22.65%
Assessor Office	856,907	0.43%		<u>80,583,774</u>	<u>39.99%</u>
Finance Department	34,938,655	17.34%			
Budget Department	568,374	0.28%	<b>Community Services:</b>		
Information Technology	1,736,189	0.86%	G/F Contribution to Library	6,985,708	3.47%
Purchase Department	709,791	0.35%	Recreation & Parks	4,827,052	2.40%
Planning Department	1,283,293	0.64%	Youth Bureau	3,290,121	1.63%
Building Department	3,452,468	1.71%		<u>15,102,881</u>	<u>7.50%</u>
Personnel Department	1,123,801	0.56%			
	<u>49,477,788</u>	<u>24.55%</u>	<b>Total Expenditures</b>	<u>\$201,498,532</u>	<u>100.00%</u>
<b>Parking:</b>					
General Operations	9,831,453	4.88%			
Garages	2,495,554	1.24%			
Lots	260,334	0.13%			
Violations	1,931,846	0.96%			
Enforcement	2,923,380	1.45%			
Enforcement - City Center	440,504	0.22%			
Traffic Operations	1,632,905	0.81%			
	<u>19,515,976</u>	<u>9.69%</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 2022-2023</u>	<u>Adopted 2023-2024</u>	<u>Percent Change</u>
Policy Formulation and Administration			
City Wide Expenses*	\$ 38,217,310	\$ 36,322,577	(5.0)%
Other	20,919,031	20,748,960	(0.8)%
Protection of Persons & Property	75,977,366	81,856,463	7.7%
Environmental Protection	11,641,309	12,286,903	5.5%
Transportation	26,891,913	28,381,419	5.5%
Social Enrichment Opportunities	16,467,514	17,612,167	7.0%
Physical Resource Development	4,213,776	4,290,043	1.8%
<b>Total Expenditures:</b>	<b>\$ 194,328,219</b>	<b>\$ 201,498,532</b>	<b>3.7%</b>

\* This category includes the costs which are attributable to all General Fund departments, such as the reserve for financing, insurance, retirees' health insurance, cash to capital contribution, transfer to debt service and tax certiorari payments.

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# GENERAL FUND

## FORECAST OF FINANCIAL CONDITION

The schedule below shows total revenues and expenditures, the amount of revenues over/under expenditures and the ending fund balance of the General Fund during the past five years.

Fiscal Year	Total Revenues & Other Sources	Total Expenditures & Other Uses	Revenues Over/(Under) Expenditure	Tax Stabilization Account	Fund Balance
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
2021-22	194,381,926	177,444,691	16,937,235	5,491,084	68,115,134

**Expenditures:** The foregoing schedule shows the success that the City has had in rebuilding its fund balance and restoring fiscal stability. The plan to do so began over a decade ago and the success the City has had in achieving this goal has accelerated significantly in the last five years to the point where the City now has a very strong fund balance. The implementation of different pay plans and the requirement for new employees to pay a share of their health insurance continue to be reflected in the expenditure column. Beginning in fiscal year 2016-2017, new union contracts included significant changes to salary scales for new employees. These changes will continue to provide significant savings in future payroll expenses and related benefits. Expenditure growth for FY 2017-2018 was 2.7% and for FY 2018-2019 was 1.2%. There was no expenditure growth for FY 2019-2020 due to the Covid-19 global pandemic which began at the tail end of this particular fiscal year. The impact of the pandemic on the economy resulted in the City cutting costs wherever possible. Expenditure growth for FY 2020-2021 was 1.1% as the impact to the economy continued. Expenditure growth for FY 2021-2022 was 5.4% as the impact of the pandemic waned and the current period of inflation began. Other components of this growth were the significant increase in pension costs due to the rates set by New York State for FY 2021-2022, energy cost increases and the increase in costs related to programs that began again post Covid and equipment purchases as the City rebounded from the economic downturn and restrictions of the pandemic. The projected increase for FY 2022-2023 is 4.9% as inflation increased at an increasing rate and as union contracts were entered into resulting in higher payroll and benefit costs.

**Revenues:** The General Fund's two major sources of revenue, the property tax and sales tax, are included in the FY 2023-2024 adopted budget at \$67.1 million and \$54.4 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 or 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, the City's unrestricted 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, decreased again to \$41.7 million in FY 2020-2021 as the impact of the pandemic affected a complete fiscal year and then jumped significantly to \$49.4 million in FY 2021-2022 as the economy heated up and inflation took hold. Sales tax revenues have increased again in the current fiscal

# GENERAL FUND

year and are currently projected at \$51.0 million. In addition to the unrestricted portion of the City's sales tax rate (2.25%) discussed above, the City also receives another 1/4% sales tax which has been dedicated by statute to a Tax Stabilization and Reserve Account. This restriction was originally enacted to assist in building up the City's Fund Balance and now that the fund balance has grown significantly over the past decade, the City has requested and the State of New York has agreed to remove this restriction. This will result in this portion of the sales tax collections to be treated as unrestricted as well beginning with the FY 2023-2024. This adopted budget was built on that premise and thus includes an increase to \$54.4 million in sales tax revenues.

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 next fiscal year. If not for this revenue the chart above would show a very different picture for those years. It should, however, be noted this revenue fell well short of the actual revenue lost by the City due to the pandemic. But, combined with the City's strong fiscal standing when the pandemic began, the City endured this economic challenge with little disruption to the vital services and programs provided.

Total assessed value has decreased by \$4.5 million in FY 2023-2024. Over the past ten years, the assessment roll has increased by a total of \$4.5 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 and every other 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. However, the adopted property tax levy will actually decrease by \$303; the levy reflects the amount of revenue that is collected from all property owners in the City required to be balance the City's budget after all other revenues have been included.

The City's sales tax represents 27% of total operating revenues in the General Fund based on the above mentioned unrestricted City sales tax rate increase to 2.50% now that the requirement to place the 1/4% sales tax into the Tax Stabilization and Reserve Account was lifted. This fund was an important tool for the City to re-build its fund balance but is no longer necessary as the fund balance has grown to a very healthy level. Of this 2.50 tax rate, only 1.5% is permanent and the rest is required to be extended every two years and is currently set to expire on August 31, 2025.

The next largest source of operating revenue to the City in the General Fund is Charges for Services which is budgeted at \$24.2 million in the FY 2023-2024 Budget. This is in line with the current fiscal year forecast. This category of revenue provides 12.0% of the funding in the adopted budget. Charges for Services fees in several departments are raised periodically to reflect the increased cost of providing services. In the 2023-2024 Budget, Recreation and Parks, the Youth Bureau and the Fire Department are proposing fee increases in this category. The Parking Department is expected to raise \$24.8 million in Charges for Services (\$15.8 million) and Fines and Forfeitures (\$9.0 million) 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 \$24.8 million that is expected to be collected in the current fiscal year is \$4.6 million or 29% higher than what was collected in FY 2020-2021. There

# GENERAL FUND

are no parking fee increases included in the adopted budget. The City will continue to periodically evaluate its parking fees in order to ensure that the ongoing and future needs of its parking system will be met. Revenue from licenses and permits is \$10.1 million in the adopted budget. Building permit revenue is in this account and budgeted at \$4.3 million, down from the \$4.5 million budgeted in the current year but well below what was received in the prior fiscal year (\$8.5 million). State aid is budgeted at the amount included in the State Budget (\$5.5 million). This amount, which had been reduced by 20% during the Covid pandemic and then ultimately reinstated has remained at this level for well over a decade. Mortgage tax receipts are budgeted at the same amount (\$2.3 million) as is expected to be received in the current year. Interest income is projected to increase exponentially from the \$36,500 budgeted in the current fiscal year to \$1,530,000 as interest rates have skyrocketed recently.

**Fund Balance:** The total appropriation of fund balance in the fiscal year 2023-2024 General Fund budget has decreased from \$17.1 million to \$13.7 million. The appropriation of unassigned fund balance is \$11.9 million. An appropriation of \$120,000 from the recreation and open space reserve and \$1,700,000 from the tax certiorari reserve are also included. Unlike prior years, there is no appropriation from the Tax Stabilization Fund in 2023-2024 Adopted Budget.

# GENERAL FUND

	Actual 2021-22	Forecast 2022-23	Forecast 2023-24
<b>Revenues &amp; Other Sources</b>			
Property Tax Levy	\$ 65.1	\$ 67.1	\$ 67.1
Sales Tax - Unrestricted	49.4	51.0	54.4
Other Tax Related Items	4.9	5.3	5.5
Intergovernmental	22.3	8.1	8.1
Charges for Services	21.9	23.4	24.2
Licenses Permits	14.7	9.5	10.1
Fines & Forfeitures	10.0	9.5	9.9
All Other	6.0	7.8	8.3
	<u>194.3</u>	<u>181.7</u>	<u>187.6</u>
<b>Expenditures &amp; Other Uses:</b>			
Salaries & Wages	77.4	82.4	86.0
Employee Benefits	52.8	53.5	59.0
Materials & Supplies	9.2	10.7	11.2
Direct Costs	17.1	17.3	17.7
Equipment/Rolling Stock	0.6	1.3	1.6
Reserve for Financing	0.0	0.0	0.0
<b>Interfund Transfers:</b>			
Library Fund	6.7	6.8	7.0
Debt Service Fund	13.6	13.1	13.4
Other Funds	0.0	1.1	1.0
	<u>177.4</u>	<u>186.2</u>	<u>196.9</u>
Total Revenues Over (Under) Expenditures	16.9	(4.5)	(9.3)
Restricted Sales Tax	5.5	5.7	0.0
Beginning Fund Balance	45.7	68.1	69.3
Ending Fund Balance	<u>\$ 68.1</u>	<u>\$ 69.3</u>	<u>\$ 60.0</u>
<b>Components of Ending Fund Balance:</b>			
Non-spendable (inventory/prepaid expenditures/receivables)	\$ 1.2	\$ 1.6	\$ 1.6
Advance to component unit	4.5	4.5	4.5
Assigned to purchases on order	3.9	3.9	3.5
Assigned to tax certiorari	5.3	5.0	5.0
Assigned to subsequent year's expenditure	17.1	13.7	13.7
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	5.3	9.9	8.9
Unassigned	30.4	30.3	22.4
Total Components of Ending Fund Balance	<u>\$ 68.1</u>	<u>\$ 69.3</u>	<u>\$ 60.0</u>

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

	2022-23			Adopted 2023-24 Budget
	2021-22 Actual	Revised Budget 12/31/2022	Year to Date Actual 12/31/2022	
<b>REVENUES:</b>				
Property Taxes	\$ 65,120,317	\$ 67,087,244	\$ 67,047,155	\$ 67,086,941
Allowance for Uncollected Taxes	(1,012)	(22,000)	-	(22,000)
Net Tax Contribution	65,119,305	67,065,244	67,047,155	67,064,941
Sales Tax - Unrestricted	49,419,776	45,000,000	25,955,685	54,440,000
Sales Tax - Restricted	5,491,084	-	2,883,965	-
Hotel Occupancy Tax	1,029,065	850,000	594,005	1,070,800
Tax Related Items (Other than Levy)	3,898,400	3,917,350	2,621,947	4,657,840
Intergovernmental:				
Federal American Rescue Plan	11,586,886	-	-	-
FEMA	1,686,478	-	241,203	-
NYS AIM Funding	5,463,256	5,463,256	952,802	5,463,256
Mortgage Tax	3,100,653	2,000,000	1,314,449	2,300,000
Other	466,160	370,094	212,152	370,694
Charges for Services	21,953,450	22,489,841	15,527,356	24,164,190
Licenses & Permits	14,660,064	10,264,943	5,453,277	10,141,527
Fines & Forfeitures	9,978,372	9,657,711	5,068,478	9,862,111
Miscellaneous	5,939,480	5,813,491	2,759,815	6,731,135
Interest	80,597	36,500	638,197	1,530,000
<b>Total Revenues</b>	<b>199,873,026</b>	<b>172,928,430</b>	<b>131,270,486</b>	<b>187,796,494</b>
Fund Balance:				
Restricted for Tax Stabilization/Rec	-	4,829,481	-	-
Committed to Open Space/Rec	-	120,000	-	120,000
Committed to Tax Certs	-	2,000,000	-	1,700,000
Assigned for Pr. Yr. Enc.	-	4,057,261	-	-
Unassigned	-	10,393,047	-	11,882,038
<b>Total Funds Available</b>	<b>\$ 199,873,026</b>	<b>\$ 194,328,219</b>	<b>\$ 131,270,486</b>	<b>\$ 201,498,532</b>
<b>EXPENDITURES:</b>				
Salaries & Wages	\$ 77,384,788	\$ 82,535,120	\$ 38,949,020	\$ 87,826,603
Employee Benefits	52,821,323	53,690,503	26,412,838	60,885,432
Materials & Supplies	9,196,354	10,814,100	4,927,453	11,493,998
Direct Costs	17,152,792	19,020,252	11,705,519	17,706,086
Equipment/Rolling Stock	631,812	2,561,087	2,344,419	1,550,209
Operating Transfers:				
Debt Service Fund	13,578,534	13,071,918	4,444,350	13,350,496
Library Fund	6,657,332	6,869,517	2,768,677	6,985,708
Capital Projects	-	220,000	220,000	-
Special Revenue	21,750	11,500	11,500	-
Reserve for Financing	-	5,534,222	-	1,700,000
<b>Total Expenditures</b>	<b>\$ 177,444,685</b>	<b>\$ 194,328,219</b>	<b>\$ 91,783,776</b>	<b>\$ 201,498,532</b>
<b>ASSESSED VALUATION</b>	<b>\$ 284,300,633</b>	<b>\$ 286,074,129</b>		<b>\$ 281,534,856</b>
<b>PROPERTY TAX RATE</b>	<b>\$230.22</b>	<b>\$234.51</b>		<b>\$238.29</b>

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# **GENERAL FUND BUDGET SCHEDULES**

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

REVENUES:	2021-2022 Actual	2022-2023 Revised Budget 12/31/2022	2022-2023 Recognized 12/31/2022	2023-2024 Adopted Budget	% Increase (Decrease)
<b>Taxes &amp; Related Items:</b>					
Property Tax Levy	\$ 65,120,317	\$ 67,087,244	\$ 67,047,155	\$ 67,086,941	0%
Interest-Penalty	214,284	330,000	243,174	360,000	9%
Pr Yr Property Tax Collection	342,725	200,000	(721)	200,000	0%
Payments in Lieu of Taxes	1,113,370	1,390,350	970,256	1,615,840	16%
Allowance for Uncollected Taxes	(1,012)	(22,000)	-	(22,000)	0%
WPSD Property Tax Penalty	189,877	115,000	35,063	155,000	35%
BID Assessments	700,000	700,000	700,000	900,000	29%
Sales & Use Tax - Unrestricted	49,419,776	45,000,000	25,955,685	54,440,000	21%
Sales & Use Tax - Restricted	5,491,084	-	2,883,964	-	0%
Hotel Occupancy Tax	1,029,065	850,000	594,005	1,070,800	26%
Utility Gross Receipts	1,338,144	1,182,000	674,176	1,427,000	21%
Total Taxes & Related Items	<u>124,957,630</u>	<u>116,832,594</u>	<u>99,102,757</u>	<u>127,233,581</u>	<u>9%</u>
<b>Intergovernmental:</b>					
Federal:					
Federal Relief Aid	11,586,886	-	-	-	0%
FEMA	1,686,478	-	241,203	-	0%
Senior Citizens T-IIIB	20,814	21,000	10,500	21,000	0%
Dept. of Justice Vest Partnership	14,412	26,400	-	21,000	-20%
Nutrition Title-IIIC	35,200	35,200	17,600	35,200	0%
Other	37,097	6,200	3,100	6,200	0%
Total Federal	<u>13,380,887</u>	<u>88,800</u>	<u>272,403</u>	<u>83,400</u>	<u>-6%</u>
State:					
AIM	5,463,256	5,463,256	952,802	5,463,256	0%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
Mental Health	14,908	15,000	3,325	15,000	0%
NYS Unified Court System	67,781	60,000	60,000	65,000	8%
NYS Criminal Justice Service	29,846	6,000	7,317	6,000	0%
NYS Grants (other)	33,698	46,375	29,360	46,375	0%
Youth Program	30,519	30,519	-	30,519	0%
Other	92,489	-	8,098	-	0%
Total State	<u>5,760,547</u>	<u>5,649,200</u>	<u>1,074,927</u>	<u>5,654,200</u>	<u>0%</u>
County and Local Support:					
Mortgage Tax	3,100,653	2,000,000	1,314,449	2,300,000	15%
Stop DWI/SEAS Program	7,327	8,400	1,927	8,400	0%
Community Development	54,019	86,950	56,900	87,950	1%
Total County	<u>3,161,999</u>	<u>2,095,350</u>	<u>1,373,276</u>	<u>2,396,350</u>	<u>14%</u>
Total Intergovernmental	<u>22,303,433</u>	<u>7,833,350</u>	<u>2,720,606</u>	<u>8,133,950</u>	<u>4%</u>
<b>Charges for Services:</b>					
General:					
Building Code Enforcement Fees	216,572	110,000	185,292	205,000	86%
Community Development	43,485	39,152	39,610	39,652	1%
Sewer Fund	795,477	841,952	841,952	893,087	6%
Water Fund	1,466,455	1,645,302	1,645,302	1,741,082	6%
White Plains URA	17,920	8,850	8,281	9,750	10%
WP School District	60,000	60,000	60,000	60,000	0%
Other	25,309	85,300	8,850	81,600	-4%
Total General	<u>2,625,218</u>	<u>2,790,556</u>	<u>2,789,287</u>	<u>3,030,171</u>	<u>9%</u>

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

<b>REVENUES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Recognized 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Charges for Services (cont'd):</b>					
Departmental:					
City Clerk	118,971	120,450	57,008	119,450	-1%
Parking Department	15,124,521	15,185,663	9,773,076	15,641,665	3%
Public Safety	2,061,206	2,289,365	1,303,769	2,780,754	21%
Public Works	296,716	239,972	39,419	247,242	3%
Recreation & Parks	1,256,680	1,305,085	1,163,269	1,661,308	27%
Youth Services	470,138	558,750	401,528	683,600	22%
Total Departmental	<u>19,328,232</u>	<u>19,699,285</u>	<u>12,738,069</u>	<u>21,134,019</u>	<u>7%</u>
Total Charges for Services	<u>21,953,450</u>	<u>22,489,841</u>	<u>15,527,356</u>	<u>24,164,190</u>	<u>7%</u>
<b>Licenses and Permits:</b>					
Building Department	11,047,900	6,697,025	3,021,274	6,606,475	-1%
City Clerk	14,895	13,430	5,974	13,660	2%
City Franchise Fees	962,370	964,211	436,097	945,711	-2%
Office of Mayor	106,750	80,000	144,880	90,000	13%
Planning	9,500	6,000	115,750	6,000	0%
Public Safety	1,125,028	1,183,277	1,015,926	1,212,481	2%
Public Works	1,385,521	1,312,000	708,876	1,256,000	-4%
Recreation & Parks	8,100	9,000	4,500	11,200	24%
Total Licenses and Permits	<u>14,660,064</u>	<u>10,264,943</u>	<u>5,453,277</u>	<u>10,141,527</u>	<u>-1%</u>
<b>Fines &amp; Forfeitures:</b>					
Alarm Ordinance	58,695	60,000	31,675	60,000	0%
Fines & Bail Court	832,898	650,000	392,622	800,000	23%
Forfeited Deposits	-	300	-	300	0%
Overtime Parking Notices	60,533	65,540	30,585	65,540	0%
Parking Fines	7,617,524	7,456,271	3,888,532	7,456,271	0%
Red Light Fines	1,408,722	1,425,600	725,064	1,480,000	4%
Total Fines & Forfeitures	<u>9,978,372</u>	<u>9,657,711</u>	<u>5,068,478</u>	<u>9,862,111</u>	<u>2%</u>
<b>Miscellaneous:</b>					
Miscellaneous Sales	368,847	257,250	4,612	219,260	-15%
Insurance Recovery	307,675	105,500	91,831	107,500	2%
Contributions-Developer	2,125,000	1,725,000	1,175,000	2,655,773	54%
Contributions- Miscellaneous	12,933	58,250	43,586	37,050	-36%
Tenant Emergency Protection	96,439	95,000	95,000	96,000	1%
Advertising	221,547	172,009	60,083	154,800	-10%
Rents - Commissions	2,141,783	2,869,637	890,666	2,971,552	4%
Senior Citizens	24,114	40,000	23,321	32,000	-20%
Other	641,142	490,845	375,716	457,200	-7%
Total Miscellaneous	<u>5,939,480</u>	<u>5,813,491</u>	<u>2,759,815</u>	<u>6,731,135</u>	<u>16%</u>
<b>Interest</b>	<u>80,597</u>	<u>36,500</u>	<u>638,197</u>	<u>1,530,000</u>	<u>4092%</u>
<b>Appropriation of Fund Balance:</b>					
Prior Year Encumbrances	-	4,057,261	-	-	-100%
Apprtd. Open Space Reserve	-	120,000	-	120,000	0%
Apprtd. Tax Certiorari Reserve	-	2,000,000	-	1,700,000	-15%
Apprtd. Tax Stabilization Reserve	-	4,829,481	-	-	-100%
Apprtd. Fund Balance	-	10,393,047	-	11,882,038	14%
Total Appropriation of Fund Balance	<u>-</u>	<u>21,399,789</u>	<u>-</u>	<u>13,702,038</u>	<u>-36%</u>
<b>Total Revenues</b>	<u>\$ 199,873,026</u>	<u>\$ 194,328,219</u>	<u>\$ 131,270,486</u>	<u>\$ 201,498,532</u>	<u>4%</u>

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

EXPENDITURES:	2021-2022 Actual	2022-2023 Revised Budget 12/31/2022	2022-2023 Exp/Encumb 12/31/2022	2023-2024 Adopted Budget	% Increase (Decrease)
<b>Salaries and Wages:</b>					
Elected	\$ 394,890	\$ 405,100	\$ 195,565	\$ 417,400	3%
Appointed	3,952,446	4,405,214	1,903,753	4,656,600	6%
Managerial/Confidential	2,803,145	3,228,139	1,353,529	3,323,258	3%
CSEA	21,921,196	22,437,381	10,738,161	23,905,532	7%
Police	21,033,108	22,369,576	10,573,480	23,978,462	7%
Fire	16,231,368	17,117,936	8,340,506	18,133,228	6%
Sanitation	3,985,295	4,145,069	2,005,104	4,121,271	-1%
Overtime:					
Managerial/Confidential	33,297	33,882	13,630	44,968	33%
CSEA	1,045,086	1,274,449	428,352	1,278,820	0%
Police	2,729,923	2,922,560	1,505,618	3,150,000	8%
Fire	1,506,284	1,137,035	493,662	1,441,000	27%
Sanitation	138,540	195,502	68,800	211,844	8%
Other:					
P/T & Seasonal	1,455,575	2,708,728	1,248,491	3,009,671	11%
207-A & Pensioner Payments	154,635	154,549	80,369	154,549	0%
Total Salaries & Wages	<u>77,384,788</u>	<u>82,535,120</u>	<u>38,949,020</u>	<u>87,826,603</u>	<u>6%</u>
<b>Employee Benefits:</b>					
Social Security	5,759,254	6,217,898	2,804,126	6,609,664	6%
MTA Payroll Tax	262,619	273,598	133,128	296,543	8%
Pension System:					
NYS Employee System	5,106,192	4,077,414	1,893,971	4,779,579	17%
NYS Police & Fire System	11,595,143	11,525,394	5,595,916	12,736,581	11%
Insurances:					
Health Insurances:					
Active Employees	15,894,782	15,939,487	7,978,886	19,145,545	20%
Active Employees Buyout	532,438	530,000	535,505	590,000	11%
Retired Employees	11,494,457	12,450,000	6,144,450	14,083,007	13%
Retired Employees Buyout	184,608	190,000	186,463	190,000	0%
Dental Insurance	487,421	510,502	251,303	547,557	7%
Optical Insurance	112,740	115,675	55,510	119,945	4%
Group Life Insurance	70,578	75,085	36,235	79,100	5%
Professional Development	161,355	255,960	69,650	285,550	12%
Clothing & Uniforms	558,433	911,360	414,547	770,845	-15%
Supplemental Benefits:					
Employee Assistance Program	14,400	14,280	7,140	14,480	1%
Police	293,577	293,716	154,083	331,702	13%
Fire	206,577	216,406	109,057	216,406	0%
Sanitation	86,749	93,728	42,868	88,928	-5%
Total Employee Benefits	<u>52,821,323</u>	<u>53,690,503</u>	<u>26,412,838</u>	<u>60,885,432</u>	<u>13%</u>
Total Personnel Costs	<u>130,206,111</u>	<u>136,225,623</u>	<u>65,361,858</u>	<u>148,712,035</u>	<u>9%</u>

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

<b>EXPENDITURES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Exp/Encumb 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Materials and Supplies:</b>					
<b>Office Operations:</b>					
Office Supplies	141,238	163,745	72,421	163,395	0%
Advertising	21,234	22,352	2,538	25,972	16%
Printing	55,161	98,800	25,458	98,950	0%
Postage	138,266	145,440	61,364	145,040	0%
Books-Subscriptions	63,875	75,575	13,314	78,200	3%
Program Supplies	180,504	327,947	129,379	318,776	-3%
Computer/Office Equip Maintenance	303,176	319,435	311,367	334,765	5%
Software	18,000	27,000	1,871	23,000	-15%
Total Office Operations	<u>921,454</u>	<u>1,180,294</u>	<u>617,712</u>	<u>1,188,098</u>	<u>1%</u>
<b>Land &amp; Road Maintenance:</b>					
Street Resurfacing	104,904	125,000	-	125,000	0%
Asphalt Materials	216,516	479,090	301,571	356,910	-26%
Salt/Sand	680,876	756,600	43,821	718,450	-5%
Land Maintenance	262,267	345,866	115,053	329,490	-5%
Tree Removal/Replacement	41,062	127,872	50,684	80,000	-37%
Portable Equipment Maintenance	119,768	148,410	20,823	147,910	0%
Total Land & Road Maintenance	<u>1,425,393</u>	<u>1,982,838</u>	<u>531,952</u>	<u>1,757,760</u>	<u>-11%</u>
<b>Traffic Lighting Operations:</b>					
Street Lighting	64,657	50,000	10,095	50,000	0%
Lamps & Poles	33,507	33,300	2,450	33,300	0%
Signs & Signals	3,000	4,000	-	5,000	25%
Traffic Supplies	76,811	163,023	72,988	148,100	-9%
Total Traffic Lighting Operations	<u>177,975</u>	<u>250,323</u>	<u>85,533</u>	<u>236,400</u>	<u>-6%</u>
<b>Building &amp; Facility Operations:</b>					
Fuel Oil	12,021	7,950	4,636	15,980	101%
Building Facility Maintenance	366,506	631,199	429,566	336,900	-47%
Maintenance Supplies	190,590	226,549	109,328	228,730	1%
Radio Communications	21,039	34,000	8,287	49,000	44%
HVAC - Plumbing - Electrical	377,988	270,151	313,948	547,400	103%
Parking Meter Maintenance/Parts	26,501	54,000	16,059	54,000	0%
Parks, Pools and Skating Rink	12,665	26,100	7,885	31,150	0%
Emergency Repairs	24,566	29,000	2,454	29,000	0%
Other	167,209	159,544	94,404	143,650	-10%
Total Building & Facility Operations	<u>1,199,085</u>	<u>1,438,493</u>	<u>986,567</u>	<u>1,435,810</u>	<u>0%</u>
<b>Rolling Stock Operations:</b>					
Fuel	733,944	688,132	435,997	883,567	28%
Fire & Police Vehicles Supplies	30,988	30,216	9,563	29,800	-1%
Tire & Chains	37,870	33,100	14,383	33,100	0%
Repairs & Maintenance	818,719	865,625	355,904	864,450	0%
Other	16,990	31,250	41,388	32,800	5%
Total Rolling Stock Operations	<u>1,638,511</u>	<u>1,648,323</u>	<u>857,235</u>	<u>1,843,717</u>	<u>12%</u>
<b>Utilities:</b>					
Electricity	2,548,162	2,815,302	1,228,395	3,336,391	19%
Telephone/Data Lines	190,795	232,691	86,974	268,610	15%
Gas	422,410	412,288	57,326	555,494	35%
Water	95,653	138,805	34,049	91,225	-34%
Total Utilities	<u>3,257,020</u>	<u>3,599,086</u>	<u>1,406,744</u>	<u>4,251,720</u>	<u>18%</u>

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

<b>EXPENDITURES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Exp/Encumb 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Materials &amp; Supplies (cont'd):</b>					
Rentals:					
Property - Space	217,794	240,600	104,973	240,100	0%
Software	289,343	386,428	307,146	444,532	15%
Equipment	69,779	81,715	29,591	89,861	10%
Total Rentals	<u>576,916</u>	<u>708,743</u>	<u>441,710</u>	<u>774,493</u>	<u>9%</u>
K-9 Police Unit	-	6,000	-	6,000	0%
Total Materials & Supplies	<u>9,196,354</u>	<u>10,814,100</u>	<u>4,927,453</u>	<u>11,493,998</u>	<u>6%</u>
<b>Direct Costs:</b>					
Contractual Services:					
Ambulance Service Contract	729,048	754,570	456,832	780,980	4%
Consultants	184,899	1,300,489	819,588	466,400	-64%
Financial & Auditing	100,005	104,761	102,011	106,817	2%
Public Stenographer	9,603	28,200	2,925	27,000	-4%
Athletic Officials	69,288	87,000	36,760	90,000	3%
Civil Service Exam Admin.	53,908	41,500	11,825	56,500	36%
Medical Examinations	33,259	62,588	6,426	60,838	-3%
Service Contracts	1,267,993	1,534,670	1,072,030	1,424,751	-7%
Bus Transportation	37,459	149,220	106,358	186,095	25%
Waste Disposal Haulaway	904,713	941,422	374,589	975,822	4%
Labor Counsel	63,555	379,848	279,848	200,000	-47%
Legal Services	4,223	102,500	15,895	92,500	-10%
Program Services	912,977	1,632,274	759,710	1,246,616	-24%
Network Support - Internet Access	114,143	121,150	81,485	120,000	-1%
Humane Society	44,892	44,892	18,705	44,892	0%
Red Light Cameras Contract	761,121	810,000	337,500	810,000	0%
On-Line Subscription Services	113,994	100,000	62,536	100,000	0%
Ticket Collections	380,696	400,000	155,901	400,000	0%
Arbitration & Hearing Officers	325	80,700	-	80,700	0%
Meals	26,493	40,500	14,461	40,500	0%
Towing	32,676	21,500	15,609	32,000	49%
Armory Contract Charges	228,610	294,393	170,514	300,281	2%
Credit Card Fees	696,165	771,000	381,689	792,000	3%
Miscellaneous	93,844	113,215	56,611	147,270	30%
Insurances:					
Contribution to Self Insurance Fund	8,164,535	4,932,360	4,932,360	5,299,074	7%
Other Insurance Premiums	91,397	108,500	11,172	112,750	4%
Legal Judgments - Settlements	500,655	2,000,000	73,211	1,700,000	-15%
Taxes	411,258	453,000	-	477,300	5%
BID Services	700,000	700,000	700,000	900,000	29%
Rent Abatements (ETPA)	29,640	50,000	12,445	50,000	0%
NYS Admin. Charges (ETPA)	48,320	56,000	56,000	50,000	-11%
Procedural Review Tax Assess.	22,300	275,500	175,500	100,000	-64%
Community Activities	73,309	274,000	231,696	180,500	-34%
Slater Center Support	226,000	226,000	169,500	226,000	0%
Crime Control Planning	12,989	20,000	3,827	20,000	0%
Other	8,500	8,500	-	8,500	0%
Total Direct Costs	<u>17,152,792</u>	<u>19,020,252</u>	<u>11,705,519</u>	<u>17,706,086</u>	<u>-7%</u>

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

<b>EXPENDITURES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Exp/Encumb 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>	
<b>Equipment:</b>						
Rolling Stock	520,511	2,192,808	2,125,872	1,303,000	-41%	
Computer Equipment	26,134	83,014	39,989	85,584	3%	
Machinery & Tools	2,792	80,730	65,996	38,275	-53%	
Building Facility Enhancements	3,791	26,430	11,278	9,000	-66%	
Protective Services Equipment	28,278	54,757	20,427	52,650	-4%	
Fire Station Furnishings	4,322	5,000	985	6,000	20%	
Mobile Radios	1,191	10,547	4,286	14,000	33%	
Security Equipment	4,142	5,000	-	5,000	0%	
Parking Meters	6,243	-	-	-	0%	
Traffic Control Equipment	14,272	18,000	4,596	18,000	0%	
Garbage Collection Containers	8,693	34,000	34,000	-	-100%	
Other Equipment	11,443	50,801	36,990	18,700	-63%	
Total Equipment	<u>631,812</u>	<u>2,561,087</u>	<u>2,344,419</u>	<u>1,550,209</u>	<u>-39%</u>	
<b>Other Financial Uses:</b>						
Transfer To:						
Library Fund	*	6,657,332	6,869,517	2,768,677	6,985,708	2%
Debt Service Fund		13,578,534	13,071,918	4,444,350	13,350,496	2%
Capital Projects Fund		-	220,000	220,000	-	0%
Special Revenue Fund (Public Safety)		21,750	11,500	11,500	-	-100%
Total Other Financial Uses		<u>20,257,616</u>	<u>20,172,935</u>	<u>7,444,527</u>	<u>20,336,204</u>	<u>1%</u>
Reserve for Financing		-	5,534,222	-	1,700,000	-69%
Total Other than Personnel Costs		<u>47,238,574</u>	<u>58,102,596</u>	<u>26,421,918</u>	<u>52,786,497</u>	<u>-9%</u>
<b>Total Expenditures</b>		<u>\$ 177,444,685</u>	<u>\$ 194,328,219</u>	<u>\$ 91,783,776</u>	<u>\$ 201,498,532</u>	<u>4%</u>

\* Classification for Budgetary purposes.

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

<b>REVENUES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Recognized 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Council &amp; Boards:</b>					
Common Council	\$ -	\$ 14,380,308	\$ -	\$ 11,882,038	-17%
City Court	832,898	650,000	392,622	800,000	23%
Real Estate Committee	-	-	-	-	0%
Total Council & Boards	<u>832,898</u>	<u>15,030,308</u>	<u>392,622</u>	<u>12,682,038</u>	<u>-16%</u>
<b>General Government:</b>					
Office of the Mayor	106,750	100,000	164,880	90,000	-10%
City Clerk Office	137,478	135,880	63,717	135,110	-1%
Law Department	7,100	4,100	636	5,500	34%
Assessor's Office	4,533	3,800	2,302	3,980	5%
Finance Department	151,182,781	136,712,557	105,959,015	144,723,751	6%
Budget Department	-	-	-	-	0%
Information Technology	1,740	-	-	-	0%
Purchasing Department	333,256	225,000	21,985	200,000	-11%
Planning Department	147,972	133,000	242,486	134,010	1%
Building Department	11,272,054	6,814,775	3,214,608	6,820,725	0%
Personnel Department	40,517	93,025	16,645	89,300	-4%
Total General Government	<u>163,234,181</u>	<u>144,222,137</u>	<u>109,686,274</u>	<u>152,202,376</u>	<u>6%</u>
<b>Public Works:</b>					
Bureau of Administration	2,910,651	1,422,119	1,031,372	1,389,475	-2%
Bureau of Engineering	171,559	115,300	38,354	80,300	-30%
Bureau of Building Maintenance	1,117,021	1,848,949	652,637	1,958,112	6%
Bureau of Garage and Shop	2,500	-	-	-	0%
Bureau of Storm Water	-	-	225,000	-	0%
Bureau of Highways	155,807	142,262	31,801	151,967	7%
Parks Maintenance	136,183	138,271	67,967	160,500	16%
Bureau of Sanitation	55,720	81,000	3,202	68,000	-16%
Total Public Works	<u>4,549,441</u>	<u>3,747,901</u>	<u>2,050,333</u>	<u>3,808,354</u>	<u>2%</u>
<b>Parking:</b>					
General Operations	775,026	610,750	465,014	610,750	0%
Garages	10,164,153	10,277,470	6,719,681	10,675,695	4%
Surface Lots	2,990,308	3,123,800	1,851,680	3,125,800	0%
Streets	2,281,199	2,332,500	1,180,050	2,332,500	0%
Violations	9,196,876	9,011,871	4,748,526	9,116,271	1%
City Center Enforcement	254,364	260,900	127,945	260,900	0%
Traffic Operations	42,275	18,711	3,083	18,711	0%
Total Parking	<u>25,704,201</u>	<u>25,636,002</u>	<u>15,095,979</u>	<u>26,140,627</u>	<u>2%</u>
<b>Public Safety:</b>					
Public Safety Administration	2,440	2,400	17,465	1,600	-33%
Fire Department	1,173,512	933,427	917,408	999,445	7%
Police Department	2,345,888	2,636,340	1,422,633	3,070,115	16%
Total Public Safety	<u>3,521,840</u>	<u>3,572,167</u>	<u>2,357,506</u>	<u>4,071,160</u>	<u>14%</u>
<b>Community Services:</b>					
Recreation and Parks	1,476,628	1,496,435	1,255,744	1,844,858	23%
Youth Bureau	553,837	623,269	432,028	749,119	20%
Total Community Services	<u>2,030,465</u>	<u>2,119,704</u>	<u>1,687,772</u>	<u>2,593,977</u>	<u>22%</u>
<b>Total Revenues</b>	<u>\$ 199,873,026</u>	<u>\$ 194,328,219</u>	<u>\$ 131,270,486</u>	<u>\$ 201,498,532</u>	<u>4%</u>

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

EXPENDITURES:	2021-2022 Actual	2022-2023 Revised Budget 12/31/2022	2022-2023 Exp/Encumb 12/31/2022	2023-2024 Adopted Budget	% Increase (Decrease)
<b>Council &amp; Boards:</b>					
Common Council	\$ 378,221	\$ 5,949,680	\$ 163,436	\$ 2,106,509	-65%
City Court	23,757	29,500	11,027	31,500	7%
Board of Assessment Review	17,988	18,600	1	19,533	5%
Zoning Appeals Board	3,042	3,075	1,767	3,551	15%
Real Estate Committee	-	3,025	-	3,025	0%
Board of Ethics	-	300	-	300	0%
Housing Authority	9,710	10,460	4,418	10,489	0%
Total Council & Boards	<u>432,718</u>	<u>6,014,640</u>	<u>180,649</u>	<u>2,174,907</u>	<u>-64%</u>
<b>General Government:</b>					
Office of the Mayor	759,990	975,458	518,515	1,031,138	6%
City Clerk Office	700,963	727,303	309,018	779,360	7%
Law Department	1,614,353	4,331,096	2,004,181	2,997,812	-31%
Assessor's Office	700,769	758,326	379,800	856,907	13%
Finance Department	34,461,699	32,817,056	17,745,743	34,938,655	6%
Budget Department	519,340	745,908	458,207	568,374	-24%
Information Technology	1,599,309	1,709,579	995,333	1,736,189	2%
Purchasing Department	554,757	569,421	276,081	709,791	25%
Planning Department	1,202,274	1,252,031	625,986	1,283,293	2%
Building Department	3,056,335	3,312,050	1,595,731	3,452,468	4%
Personnel Department	865,025	975,013	375,902	1,123,801	15%
Total General Government	<u>46,034,814</u>	<u>48,173,241</u>	<u>25,284,497</u>	<u>49,477,788</u>	<u>3%</u>
<b>Public Works:</b>					
Bureau of Administration	1,740,674	1,895,975	921,317	2,102,406	11%
Bureau of Engineering	3,000,455	2,966,158	1,423,132	3,011,495	2%
Bureau of Building Maintenance	4,313,980	5,188,437	3,000,531	5,376,506	4%
Bureau of Garage and Shop	2,284,267	2,428,129	1,219,821	2,675,691	10%
Bureau of Storm Water	135,888	191,309	64,852	156,775	-18%
Bureau of Highways	9,204,907	10,143,681	4,274,611	10,138,132	0%
Parks Maintenance	1,968,456	2,187,473	1,075,285	2,504,541	14%
Bureau of Sanitation	7,975,925	8,137,950	3,906,630	8,677,660	7%
Total Public Works	<u>30,624,552</u>	<u>33,139,112</u>	<u>15,886,179</u>	<u>34,643,206</u>	<u>5%</u>
<b>Parking:</b>					
General Operations	8,799,874	9,008,614	2,995,781	9,831,453	9%
Garages	2,285,082	2,280,606	1,176,863	2,495,554	9%
Surface Lots	246,047	239,670	66,066	260,334	9%
Violations	1,822,389	1,887,407	828,466	1,931,846	2%
Enforcement	2,607,764	2,710,784	1,285,198	2,923,380	8%
Enforcement - City Center	254,840	297,306	125,216	440,504	48%
Traffic Operations	1,452,917	1,494,026	711,288	1,632,905	9%
Total Parking	<u>17,468,913</u>	<u>17,918,413</u>	<u>7,188,878</u>	<u>19,515,976</u>	<u>9%</u>
<b>Public Safety:</b>					
Public Safety Administration	1,673,689	1,835,793	1,109,167	1,992,300	9%
Fire Department	29,438,367	30,282,342	14,802,290	32,955,415	9%
Police Department	39,443,233	42,689,050	20,907,193	45,636,059	7%
Total Public Safety	<u>70,555,289</u>	<u>74,807,185</u>	<u>36,818,650</u>	<u>80,583,774</u>	<u>8%</u>
<b>Community Services:</b>					
Public Library-G.F. Contribution	6,657,332	6,869,517	2,768,677	6,985,708	2%
Recreation and Parks	3,363,135	4,481,125	2,335,420	4,827,052	8%
Youth Bureau	2,307,932	2,924,986	1,320,826	3,290,121	12%
Total Community Services	<u>12,328,399</u>	<u>14,275,628</u>	<u>6,424,923</u>	<u>15,102,881</u>	<u>6%</u>
Total Expenditures	<u>\$ 177,444,685</u>	<u>\$ 194,328,219</u>	<u>\$ 91,783,776</u>	<u>\$ 201,498,532</u>	<u>4%</u>

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

<b>REVENUES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Recognized 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy & Budget Formulation	\$ -	\$ 14,380,308	\$ -	\$ 11,882,038	-17%
City Court Proceedings	832,898	650,000	392,622	800,000	23%
Municipal Management	106,750	100,000	164,880	90,000	-10%
City Clerk Services	137,478	135,880	63,717	135,110	-1%
Counsel to City	7,100	4,100	636	5,500	34%
Establish/Maintain Assessment Roll	4,533	3,800	2,302	3,980	5%
Financial Policy and Administration	428	300	144	300	0%
Bookkeeping & Financial Reporting	17,452	11,652	18,792	11,652	0%
Disbursements & Payroll	4,006	4,020	4,010	4,020	0%
Revenue Collections	74,871	35,000	612,764	1,500,000	4186%
City-wide Financial Activities	151,086,024	136,661,585	105,323,305	143,207,779	5%
Resource Planning & Management	-	-	-	-	0%
Information Technology	1,740	-	-	-	0%
Purchasing, Stockroom & Warehouse	333,256	225,000	21,985	200,000	-11%
Personnel Administration	54	25	-	-	-100%
Civil Service Administration	40,463	93,000	16,645	89,300	-4%
DPW Program Mgmt. & Admin.	2,910,651	1,422,119	1,031,372	1,389,475	-2%
DPW City-owned Bldg. Maintenance	1,117,021	1,848,949	652,637	1,958,112	6%
DPW Rolling Stock Maintenance	2,500	-	-	-	0%
Tax Property Management	-	-	-	-	0%
Total Policy Formulation & Admin.	<u>156,677,225</u>	<u>155,575,738</u>	<u>108,305,811</u>	<u>161,277,266</u>	<u>4%</u>
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	18,085	5,000	12,293	5,000	0%
Public Safety Administration	2,440	2,400	17,465	1,600	-33%
Fire Admin., Prevention & Suppression	1,173,512	933,427	917,408	999,445	7%
Police Administration	62,403	49,600	18,617	44,200	-11%
Criminal Investigations	1,200	-	-	-	0%
License Division	322,330	353,100	168,576	355,600	1%
Support Services	37,478	36,000	18,855	46,000	28%
Community Policing	275,000	275,000	-	360,000	31%
Patrol Operations	1,617,342	1,902,640	1,212,490	2,244,315	18%
Traffic Enforcement Operations	9,135	5,000	4,095	5,000	0%
ESU/Special Response Team	21,000	15,000	-	15,000	100%
Total Protection of Persons & Property	<u>3,539,925</u>	<u>3,577,167</u>	<u>2,369,799</u>	<u>4,076,160</u>	<u>14%</u>
<b>Environmental Protection:</b>					
Waste Collection, Disposal & Recycling	55,720	81,000	3,202	68,000	-16%
Storm Water System Maintenance	-	-	225,000	-	-
Housing Code Enforcement	5,610	14,600	3,353	8,150	-44%
Equip/Environmental Code Enforcement	1,393,319	1,167,675	745,376	1,278,575	9%
Eng. Review/Construction Code Enf.	9,873,125	5,632,500	2,465,879	5,534,000	-2%
Total Environmental Protection	<u>11,327,774</u>	<u>6,895,775</u>	<u>3,442,810</u>	<u>6,888,725</u>	<u>0%</u>
<b>Transportation:</b>					
Forestry Services	2,940	1,500	1,354	1,500	0%
Snow Removal	105,047	107,462	-	115,167	7%
Street Repairs	29,531	28,050	18,054	30,050	7%
Leaf Removal	204	250	100	250	0%
Parking	25,661,926	25,617,291	15,092,896	26,121,916	2%
Traffic Engineering & Administration	6,711	6,711	-	6,711	0%
Operation/Maint. of Traffic Control Devices	35,564	12,000	3,083	12,000	0%
Total Transportation	<u>25,841,923</u>	<u>25,773,264</u>	<u>15,115,487</u>	<u>26,287,594</u>	<u>2%</u>

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

<b>REVENUES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Recognized 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Social Enrichment Opportunities:</b>					
Recreation & Parks Administration	44,829	52,500	39,304	52,500	0%
Camps	158,954	200,985	514,272	564,200	181%
Ebersole Rink	444,824	423,800	276,331	433,800	2%
Pools	28,590	39,000	16,806	39,000	0%
Youth Sports & Activities	246,436	265,200	196,520	245,000	-8%
Adult Sports & Activities	339,490	353,500	140,852	355,508	1%
Programs for People With Differing Abilities	28,010	35,550	11,932	40,750	15%
Cultural & Special Events	6,775	20,500	3,970	17,200	-16%
Parks & Playgrounds	136,183	138,271	67,967	160,500	16%
Senior & Citizens Services	178,720	105,400	55,757	96,900	-8%
Youth Program Mgmt/Administration	25,640	-	-	-	0%
After School Centers & Saturday Academy	441,926	526,000	315,604	615,600	17%
Youth Employment	-	-	-	-	0%
Neighborhood Services	-	-	-	-	0%
Alternatives Program	30,519	30,519	-	30,519	0%
Bits 'N Pieces Summer Day Camp	55,752	66,750	116,424	103,000	54%
City Support to Federal Programs	23,395	27,000	22,288	27,000	0%
Total Social Enrichment Opportunities	<u>2,190,043</u>	<u>2,284,975</u>	<u>1,778,027</u>	<u>2,781,477</u>	<u>22%</u>
<b>Physical Resource Development:</b>					
Planning Services	111,119	101,000	213,387	102,010	1%
City Support from Federal Programs	13,458	5,000	6,811	5,000	0%
Engineering Services	171,559	115,300	38,354	80,300	-30%
Total Physical Development	<u>296,136</u>	<u>221,300</u>	<u>258,552</u>	<u>187,310</u>	<u>-15%</u>
<b>Total Revenues</b>	<u>\$ 199,873,026</u>	<u>\$ 194,328,219</u>	<u>\$ 131,270,486</u>	<u>\$ 201,498,532</u>	<u>4%</u>

**CITY OF WHITE PLAINS - GENERAL FUND**

**BUDGET BY ACTIVITIES**

<b>EXPENDITURES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Exp/Encumb 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy & Budget Formulation	\$ 378,221	\$ 5,949,680	\$ 163,436	\$ 2,106,509	-65%
City Court Proceedings	23,757	29,500	11,027	31,500	7%
Assessment Review	17,988	18,600	1	19,533	5%
Review of Zoning Appeals	3,042	3,075	1,767	3,551	15%
Tax Property Management	-	3,025	-	3,025	0%
Board of Ethics	-	300	-	300	0%
WP Housing Authority	9,710	10,460	4,418	10,489	0%
Municipal Management	759,990	975,458	518,515	1,031,138	6%
City Clerk Services	619,140	632,867	307,081	694,360	10%
Elections	81,823	94,436	1,937	85,000	-10%
Counsel to City	1,252,050	2,502,008	997,775	1,925,380	-23%
Litigation	248,513	685,798	389,286	436,586	-36%
Labor Relations	91,490	867,790	441,620	535,846	-38%
Tax Assessment Review	22,300	275,500	175,500	100,000	-64%
Establish/Maintain Assessment Roll	700,769	758,326	379,800	856,907	13%
Financial Policy and Administration	591,133	643,666	313,090	702,295	9%
Bookkeeping & Financial Reporting	384,807	391,235	175,178	339,864	-13%
Disbursements & Payroll	588,365	603,678	292,061	590,585	-2%
Revenue Collections	732,067	610,133	272,596	728,571	19%
City-wide Financial Activities	32,165,327	30,568,344	16,692,818	32,577,340	7%
Resource Planning & Management	519,340	745,908	458,207	568,374	-24%
Information Technology	1,599,309	1,709,579	995,333	1,736,189	2%
Purchasing, Stockroom & Warehouse	554,757	569,421	276,081	709,791	25%
Personnel Administration	316,443	332,717	130,748	310,126	-7%
Civil Service Administration	548,582	642,296	245,154	813,675	27%
DPW Program Mgmt. & Admin.	1,740,674	1,895,975	921,317	2,102,406	11%
DPW City-Owned Bldg. Maintenance	4,313,980	5,188,437	3,000,531	5,376,506	4%
DPW Rolling Stock Maintenance	2,284,267	2,428,129	1,219,821	2,675,691	10%
Total Policy Formulation & Admin.	<u>50,547,844</u>	<u>59,136,341</u>	<u>28,385,098</u>	<u>57,071,537</u>	<u>-3%</u>
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	1,082,720	1,170,181	459,314	1,272,689	9%
Public Safety Administration	944,641	1,081,223	652,335	1,211,320	12%
Fire Administration	470,575	459,598	208,241	490,076	7%
Fire Prevention	1,256,016	964,912	513,218	1,012,027	5%
Fire Training	469,350	500,818	184,708	568,335	13%
Fire Apparatus & Building Maintenance	256,622	227,755	104,840	258,155	13%
Fire Special Operations	42,426	49,838	4,482	49,838	0%
Emergency Medical Services	729,048	754,570	456,832	780,980	4%
Fire Suppression	26,943,378	28,079,421	13,786,801	30,576,984	9%
Police Personnel/Administration	3,603,000	3,863,014	1,675,864	4,031,328	4%
Police Comm/Equip. Maint.	39,792	35,700	19,068	45,700	28%
Police Support Services	1,591,457	1,548,138	757,824	1,899,823	23%
Police Training/Special Programs	281,933	360,139	185,355	367,057	2%
Community Policing	2,523,820	2,395,223	1,214,233	2,596,292	8%
Criminal Investigations	4,999,353	4,357,387	2,547,668	5,523,616	27%
Narcotics Unit	1,025,066	963,804	453,235	1,000,338	4%
Patrol Operations	22,636,943	26,705,911	13,025,830	27,406,475	3%
Traffic Enforcement	2,501,154	2,354,687	950,472	2,651,366	13%
ESU/Special Response Team	240,715	105,047	77,644	114,064	9%
Total Protection of Persons & Property	<u>71,638,009</u>	<u>75,977,366</u>	<u>37,277,964</u>	<u>81,856,463</u>	<u>8%</u>

**CITY OF WHITE PLAINS - GENERAL FUND**

**BUGET BY ACTIVITIES**

<b>EXPENDITURES:</b>	<b>2021-2022 Actual</b>	<b>2022-2023 Revised Budget 12/31/2022</b>	<b>2022-2023 Exp/Encumb 12/31/2022</b>	<b>2023-2024 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Environmental Protection:</b>					
Storm Water System Maintenance	135,888	191,309	64,852	156,775	-18%
Waste Collection, Disposal & Recycling	7,975,925	8,137,950	3,906,630	8,677,660	7%
Housing Code Enforcement	759,809	776,728	423,689	752,921	-3%
Equip/Environmental Code Enforcement	1,108,418	1,204,292	569,279	1,299,925	8%
Eng. Review/Construction Code Enf.	1,188,108	1,331,030	602,763	1,399,622	5%
<b>Total Environmental Protection</b>	<b>11,168,148</b>	<b>11,641,309</b>	<b>5,567,213</b>	<b>12,286,903</b>	<b>6%</b>
<b>Transportation:</b>					
Forestry Services	632,318	665,359	365,818	781,612	17%
Snow Removal	1,171,562	1,413,519	55,396	1,417,846	0%
Street Cleaning	476,308	642,998	301,647	729,841	14%
Street Repairs	5,632,202	5,918,042	2,949,416	5,596,320	-5%
Leaf Removal	209,797	333,582	143,020	339,824	2%
Parking	16,015,996	16,424,387	6,477,590	17,883,071	9%
Traffic Engineering & Administration	447,341	455,745	211,891	459,654	1%
Operations/Maint. of Traffic Control Devices	1,005,576	1,038,281	499,397	1,173,251	13%
<b>Total Transportation</b>	<b>25,591,100</b>	<b>26,891,913</b>	<b>11,004,175</b>	<b>28,381,419</b>	<b>6%</b>
<b>Social Enrichment Opportunities:</b>					
Recreation & Parks Administration	998,200	1,248,526	448,221	1,139,460	-9%
Camps	275,687	839,934	572,142	961,781	15%
Ebersole Rink	371,638	465,663	180,799	559,237	20%
Pools	200,288	246,403	193,588	252,509	2%
Youth Sports & Activities	537,850	536,065	329,397	648,188	21%
Adult Sports & Activities	279,044	341,017	190,881	402,934	18%
Programs for People With Differing Abilities	34,734	58,162	18,086	60,413	4%
Cultural & Special Events	116,905	199,444	126,070	229,996	15%
Renaissance Plaza	40,219	35,837	19,616	60,402	69%
Parks & Playgrounds	1,869,435	2,029,949	1,017,661	2,348,596	16%
Senior & Citizens Services	607,591	667,598	314,244	668,077	0%
Youth Program Mgmt/Administration	667,930	663,086	319,299	940,430	42%
After School Centers & Saturday Academy	521,875	924,324	256,480	964,103	4%
Youth Employment	495,171	617,838	397,013	630,501	2%
Neighborhood Services	225,344	242,474	84,499	266,887	10%
Alternatives Program	335,963	394,999	191,067	379,044	-4%
Bits 'N Pieces Summer Day Camp	61,649	82,265	72,468	109,156	33%
General Fund Contribution to Library	6,657,332	6,869,517	2,768,677	6,985,708	2%
City Support to Federal Programs	4,387	4,413	2,108	4,745	8%
<b>Total Social Enrichment Opportunities</b>	<b>14,301,242</b>	<b>16,467,514</b>	<b>7,502,316</b>	<b>17,612,167</b>	<b>7%</b>
<b>Physical Resource Development:</b>					
Planning Services	1,190,575	1,240,267	620,364	1,270,640	2%
City Support to URA	7,312	7,351	3,514	7,908	8%
Engineering Services	3,000,455	2,966,158	1,423,132	3,011,495	2%
<b>Total Physical Development</b>	<b>4,198,342</b>	<b>4,213,776</b>	<b>2,047,010</b>	<b>4,290,043</b>	<b>2%</b>
<b>Total Expenditures</b>	<b>\$ 177,444,685</b>	<b>\$ 194,328,219</b>	<b>\$ 91,783,776</b>	<b>\$ 201,498,532</b>	<b>4%</b>

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# **BUDGET SUMMARY OTHER OPERATING FUNDS**

**LIBRARY**

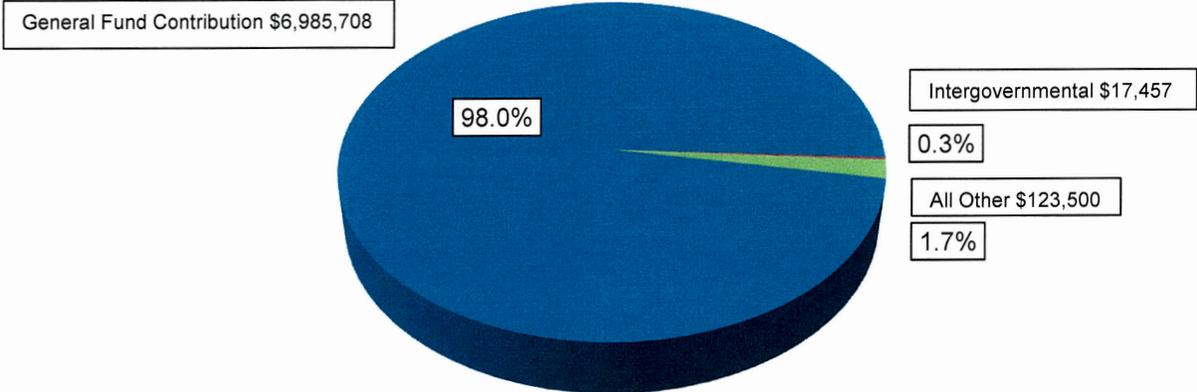
**SELF INSURANCE**

**SEWER RENT**

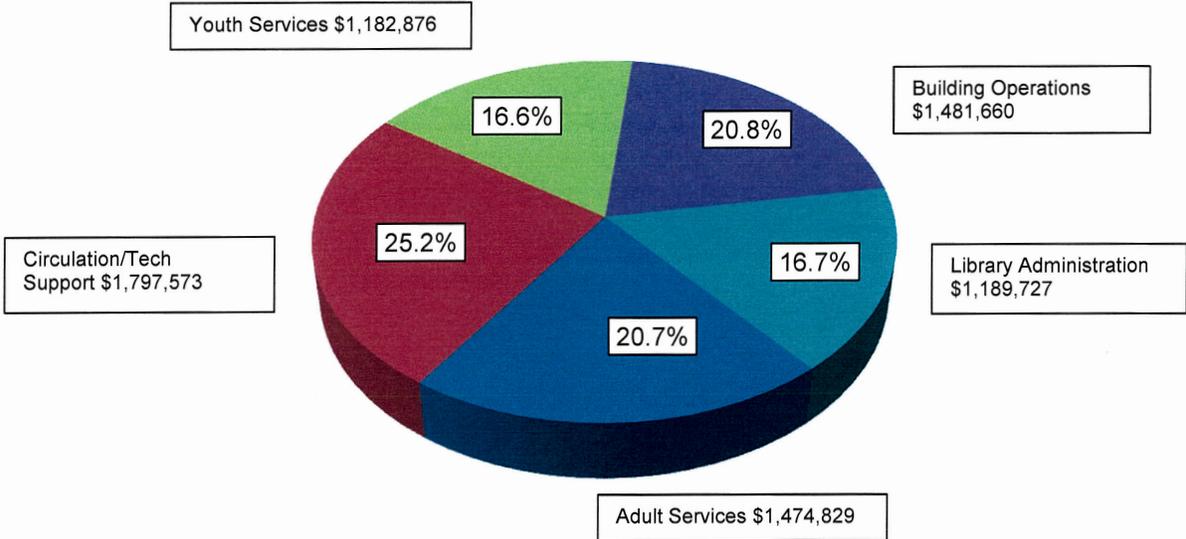
**WATER**

# LIBRARY FUND

## REVENUES: \$7,126,665



## EXPENDITURES: \$7,126,665



# LIBRARY FUND

The Library Fund was established by the Common Council effective July 1, 1979 as a special revenue fund to account for the operations of the White Plains Public Library. The Library's services are provided to residents and non-residents alike at no cost to the user. A significant number of the Library's users are non-residents who indirectly support the Library through the City's sales tax. The City provides in its adopted budget 99% of the resources needed to operate the Library, the same as the current fiscal year.

The adopted Library Fund budget for FY 2023-2024 totals \$7.1 million and includes total salaries and benefits of \$5.0 million, which represents 70.1% 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 \$993,256, an increase of 5.5% 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 \$405,128, a decrease of 3.9%. Included in this total is the Library's required FY 2023-2024 contribution to the Self Insurance Fund (\$39,175), service contracts (\$185,436), security guards (\$103,550) and on-line subscription services (\$47,790). The adopted contribution to the Debt Service Fund of \$695,474, is approximately the same as the current year. Approximately 9.8% of the Library's FY 2023-2024 adopted budget is dedicated to debt service.

The components of the Library Fund revenue budget include intergovernmental, charges for services, miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The adopted budget includes a contribution of \$7 million from the City's General Fund. There is an appropriation of fund balance of \$100,000 and other revenues are budgeted at \$40,957.

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

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Adopted FY 2024
<b>Intergovernmental</b>	\$19,922	\$17,461	\$17,458	\$18,500	\$17,457
<b>Charges for Services</b>	2,436	381	1,372	1,000	1,000
<b>General Fund Contribution</b>	6,297,594	6,407,805	6,657,332	6,775,000	6,985,708
<b>All Other</b>	36,237	1,644	7,202	56,000	122,500
<b>Total</b>	<b>\$6,356,189</b>	<b>\$6,427,291</b>	<b>\$6,683,364</b>	<b>\$6,850,500</b>	<b>\$7,126,665</b>

# LIBRARY FUND

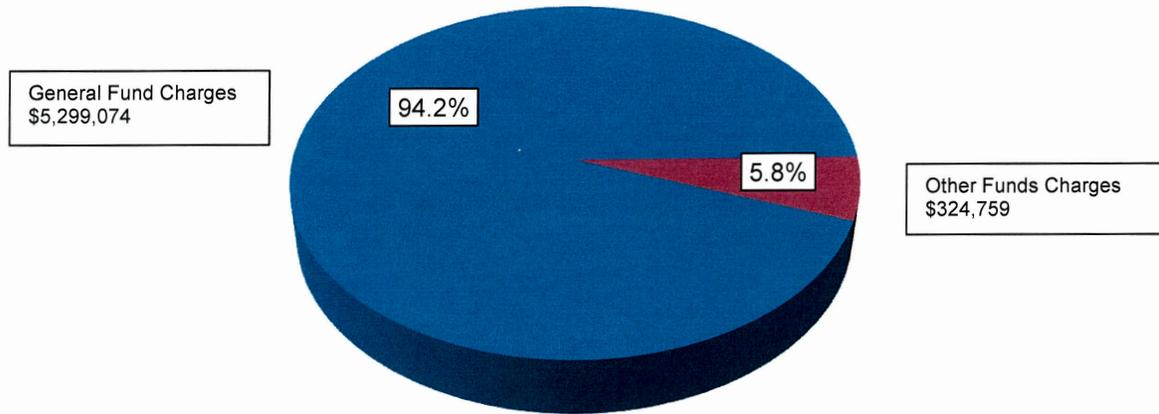
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 21-22 Actual <sup>(1)</sup>	FY 2022-2023		FY 23-24 Adopted Budget
		Revised Budget 12/31/22	Projected Actual 06/30/23	
<b>Revenues &amp; Other Sources:</b>				
Intergovernmental Revenues	\$ 17,458	\$ 17,457	\$ 18,500	\$ 17,457
Charges for Services	1,372	2,000	1,000	1,000
Miscellaneous Revenues	7,201	2,000	56,000	22,500
Transfer In -				
General Fund Contribution	6,657,332	6,868,724	6,775,000	6,985,708
Appropriation of Fund Balance	-	40,000	-	100,000
<b>Total Revenues &amp; Other Sources</b>	<u>6,683,363</u>	<u>\$ 6,930,181</u>	<u>6,850,500</u>	<u>\$ 7,126,665</u>
<b>Expenditures &amp; Other Uses:</b>				
Personal Services	3,066,568	\$ 3,048,489	3,100,000	\$ 3,206,507
Employee Benefits	1,624,783	1,550,172	1,600,000	1,792,576
Materials & Supplies	781,087	941,216	940,000	993,256
Direct Costs	389,788	421,362	410,000	405,128
Equipment	-	20,750	20,000	10,172
Transfer to Debt Service Fund	-	694,557	-	695,474
Reserve for Financing	-	253,635	-	23,552
<b>Total Expenditures &amp; Other Uses</b>	<u>5,862,226</u>	<u>\$ 6,930,181</u>	<u>6,070,000</u>	<u>7,126,665</u>
<b>Excess of Revenues &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	821,137		780,500	
<b>Other Financing Sources (Uses)-</b>				
Transfer to Debt Service Fund	<u>(702,569)</u>		<u>(694,557)</u>	
<b>Net Change in Fund Balance</b>	118,568		85,943	
<b>Fund Balance at Beginning of Year</b>	<u>134,880</u>		<u>253,448</u>	
<b>Fund Balance at End of Year</b>	<u>\$ 253,448</u>		<u>\$ 339,391</u>	

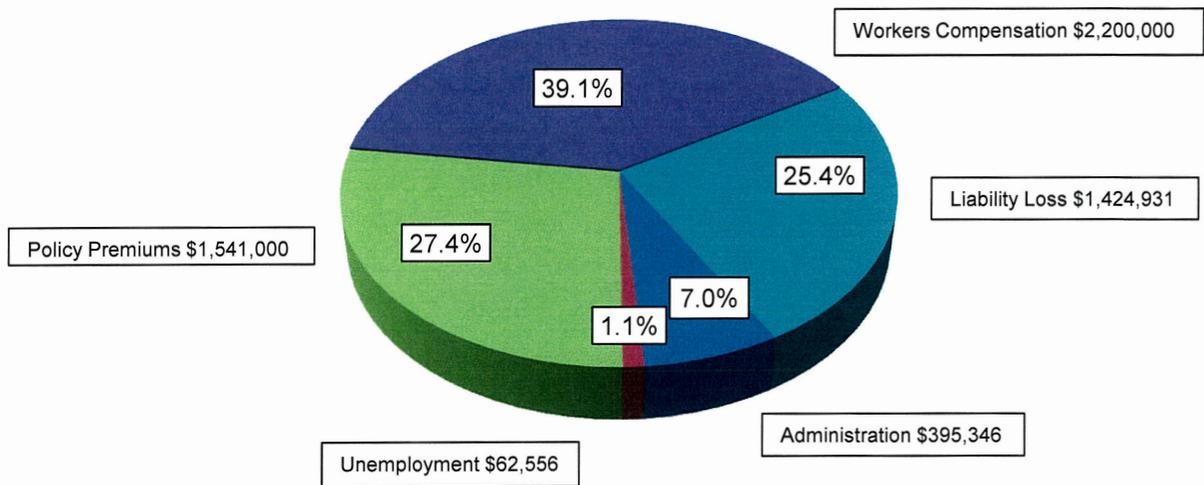
<sup>(1)</sup> City of White Plains Annual Comprehensive Financial Report, July 1, 2021 - June 30, 2022, modified for budgetary presentation

# SELF INSURANCE FUND

## REVENUES: \$5,623,833



## EXPENDITURES: \$5,623,833



# 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 \$5.6 million has been adopted for fiscal year 2023-2024. Of this amount, \$5.2 million is provided for insurance premiums, claims and reserves with the remaining \$395,346 available to administer the program. Insurance costs will increase by 8.1% and administrative costs will increase 3.5% from the FY 2022-2023 revised budget to the FY 2023-2024 adopted budget.

The adopted budget includes a 7.8% 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 adopted budget. Of the user charges that will be assessed, approximately 94% will be provided from the General Fund.

The Self Insurance Fund ended fiscal year 2021-2022 with a net position of \$1,610,455, an increase of \$1,635,192 from the June 30, 2021 deficit of \$24,737. Projections for June 30, 2023 indicate that a positive net position will remain in place at the end of the FY 2022-2023 fiscal year.

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

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Adopted FY 2024
<b>User Fees</b>	\$6,287,250	\$5,888,755	\$8,373,167	\$5,217,144	\$5,623,833
<b>Miscellaneous</b>	34,176	490,024	220,311	318,000	-
<b>Interest Income</b>	268,658	75,909	43,006	555,000	-
<b>Total</b>	\$6,590,084	\$6,454,688	\$8,636,484	\$6,090,144	\$5,623,833

# SELF INSURANCE FUND

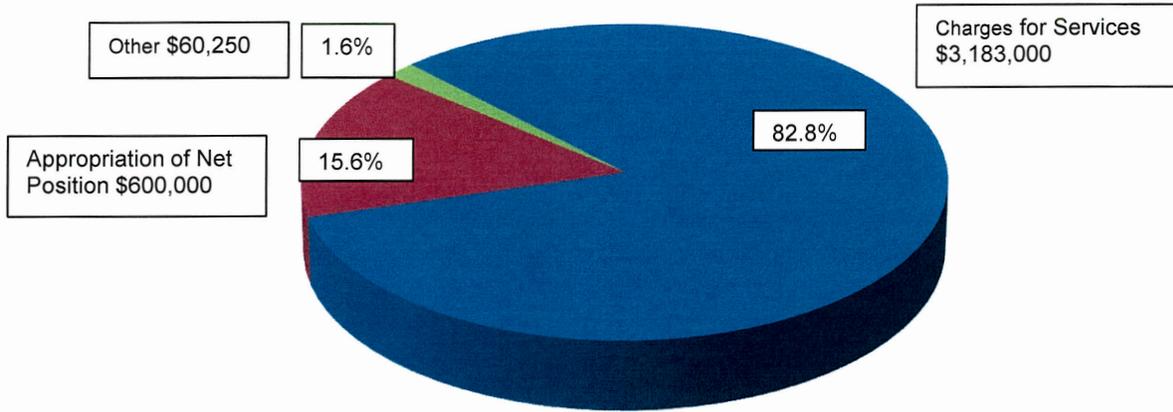
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 21-22 Actual <sup>(1)</sup>	FY 2022-2023		FY 23-24 Adopted Budget
		Revised Budget 12/31/22	Projected Actual 06/30/23	
<b>Operating Revenues:</b>				
Charges for Services	\$ 8,373,167	\$ 5,217,144	\$ 5,217,144	\$ 5,623,833
Miscellaneous	220,311	-	318,000	-
Total Operating Revenues	<u>8,593,478</u>	<u>5,217,144</u>	<u>5,535,144</u>	<u>5,623,833</u>
<b>Operating Expenses:</b>				
Personal Services	-	18,000	18,000	18,000
Employee Benefits	78,574	19,492	18,100	19,992
Materials & Supplies	-	100	-	100
Direct Costs	6,922,718	5,179,552	5,500,000	5,585,741
Reserve for Financing	-	-	-	-
Total Operating Expenses	<u>7,001,292</u>	<u>\$ 5,217,144</u>	<u>5,536,100</u>	<u>\$ 5,623,833</u>
Operating Income	1,592,186		(956)	
<b>Non-Operating Revenues</b>				
Interest Income	<u>43,006</u>		<u>555,000</u>	
Change in Net Position	1,635,192		554,044	
Net Position-Beginning of Year	<u>(24,737)</u>		<u>1,610,455</u>	
Net Position-End of Year	<u>\$ 1,610,455</u>		<u>\$ 2,164,499</u>	

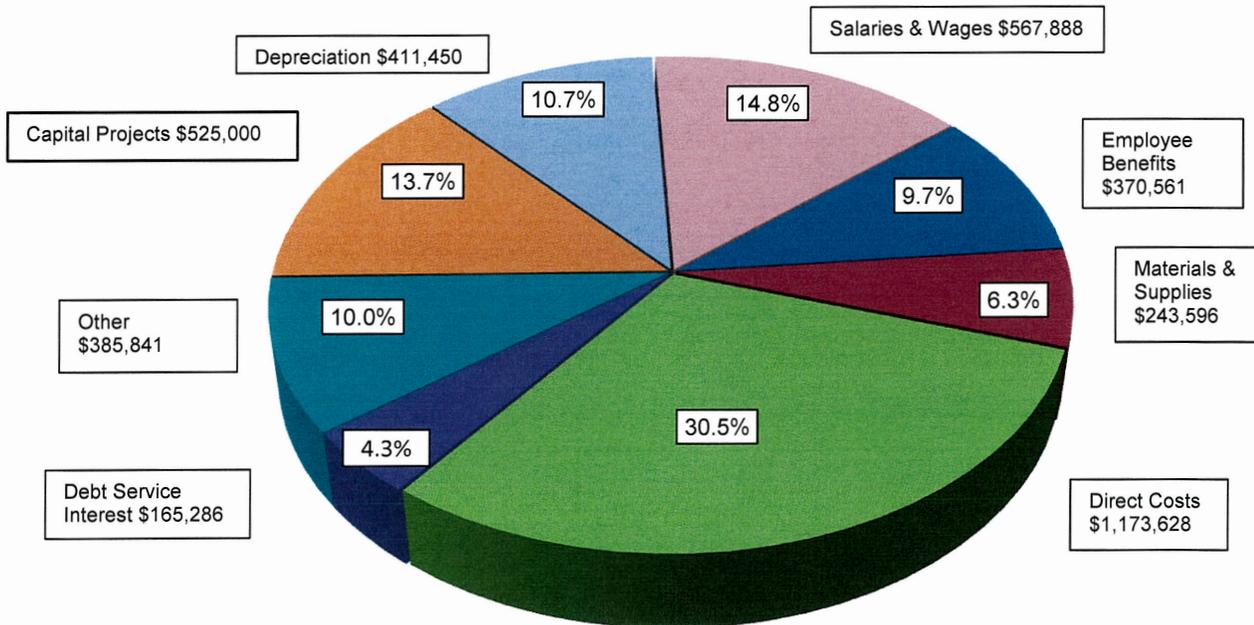
<sup>(1)</sup> City of White Plains Annual Comprehensive Financial Report, July 1, 2021 - June 30, 2022

# SEWER RENT FUND

## REVENUES: \$3,843,250



## EXPENSES: \$3,843,250



# 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 2023-2024 Sewer Rent Fund totals \$3,843,250 of which 82.8% 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, the same percentage 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 Sewer Rent Fund total \$3,843,250, a decrease of 4.4% from the current year’s adopted budget. The decrease is chiefly attributable to a reduction in depreciation. Personnel costs account for \$938,449 or 24.4% of the total expenditures in the fund. Materials and supplies total \$243,596 and direct costs total \$1,173,628. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$893,087). Interest payments on debt (\$165,286) account for 4.3% of the budget. An allowance for depreciation is budgeted at \$411,450, which is down from \$973,625 as certain projects have now been fully depreciated. A Reserve for Financing is budgeted at \$50,841 to fund employee merit increases and any unanticipated expenses.

The approved Capital Improvement Program for FY 2023-2024 recommends the expenditure of \$600,000 for the reconstruction of miscellaneous sanitary sewers and the purchase of rolling stock (\$335,000).

As of June 30, 2022, the Sewer Rent Fund had a net operating gain of \$429,587 and a net position of \$9,442,212.

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

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Adopted FY 2024
<b>Charges for Services</b>	\$3,025,292	\$2,771,295	\$2,536,225	\$3,185,000	\$3,183,000
<b>Miscellaneous</b>	230,919	92,619	841,446	448,389	600,250
<b>All Other</b>	57,308	2,200	1,977	98,000	60,000
<b>Total</b>	\$3,313,519	\$2,866,114	\$3,379,648	\$3,731,389	\$3,843,250

# SEWER RENT FUND

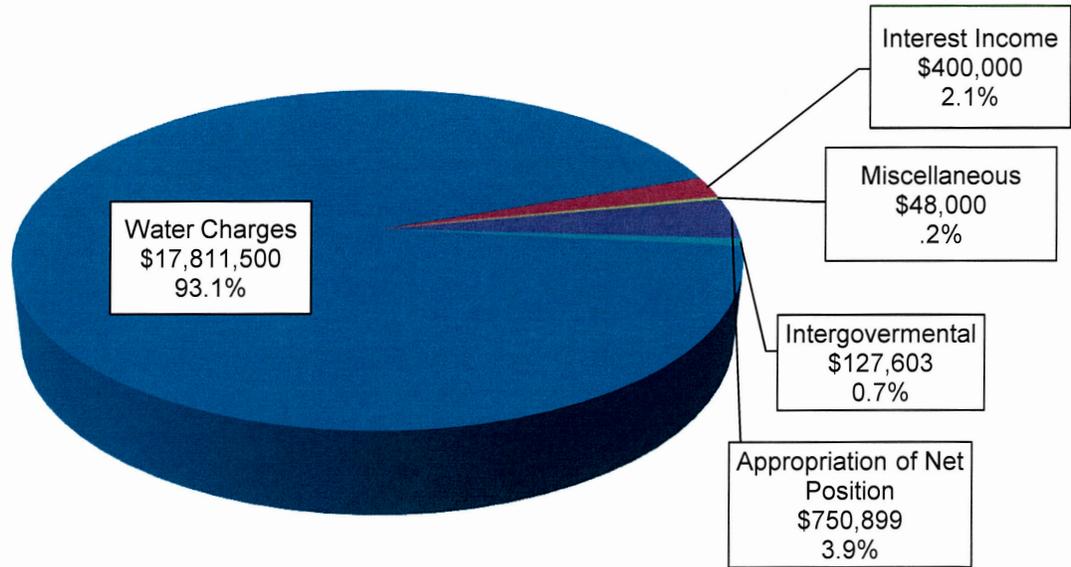
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 21-22 Actual	FY 2022-2023		FY 23-24 Adopted Budget
		Revised Budget 12/31/22	Projected Actual 06/30/23	
<b>Operating Revenues:</b>				
Intergovernmental	\$ 272,171	\$ 225,000	\$ 170,389	\$ -
Charges for Services	2,536,225	3,168,000	3,185,000	3,183,000
Miscellaneous	569,275	168,110	278,000	250
Appropriation of Net Position	-	1,606,946	-	600,000
Total Operating Revenues	<u>3,377,671</u>	<u>5,168,056</u>	<u>3,633,389</u>	<u>3,783,250</u>
<b>Operating Expenses:</b>				
Personal Services	436,351	581,835	567,721	567,888
Employee Benefits	(117,772)	354,771	351,776	370,561
Material & Supplies	225,409	232,162	230,000	243,596
Direct Costs	1,323,767	1,068,176	1,068,000	1,173,628
Equipment/Rolling Stock	-	84,500	84,500	335,000
Depreciation	951,125	973,625	973,625	411,450
Capital Outlay	-	1,639,299	1,100,000	525,000
Reserve for Financing	-	61,337	-	50,841
Total Operating Expenses	<u>2,818,880</u>	<u>4,995,705</u>	<u>4,375,622</u>	<u>3,677,964</u>
Operating Income	<u>558,791</u>	<u>172,351</u>	<u>(742,233)</u>	<u>105,286</u>
<b>Non-Operating Revenues (Expenses):</b>				
Interest Income	1,977	2,000	98,000	60,000
Interest Expense	(131,181)	(174,351)	(174,351)	(165,286)
	<u>(129,204)</u>	<u>(172,351)</u>	<u>(76,351)</u>	<u>(105,286)</u>
Change in Net Position	429,587		(818,584)	
Net Position-Beginning of Year	<u>9,012,625</u>		<u>9,442,212</u>	
Net Position-End of Year	<u>\$ 9,442,212</u>		<u>\$ 8,623,628</u>	

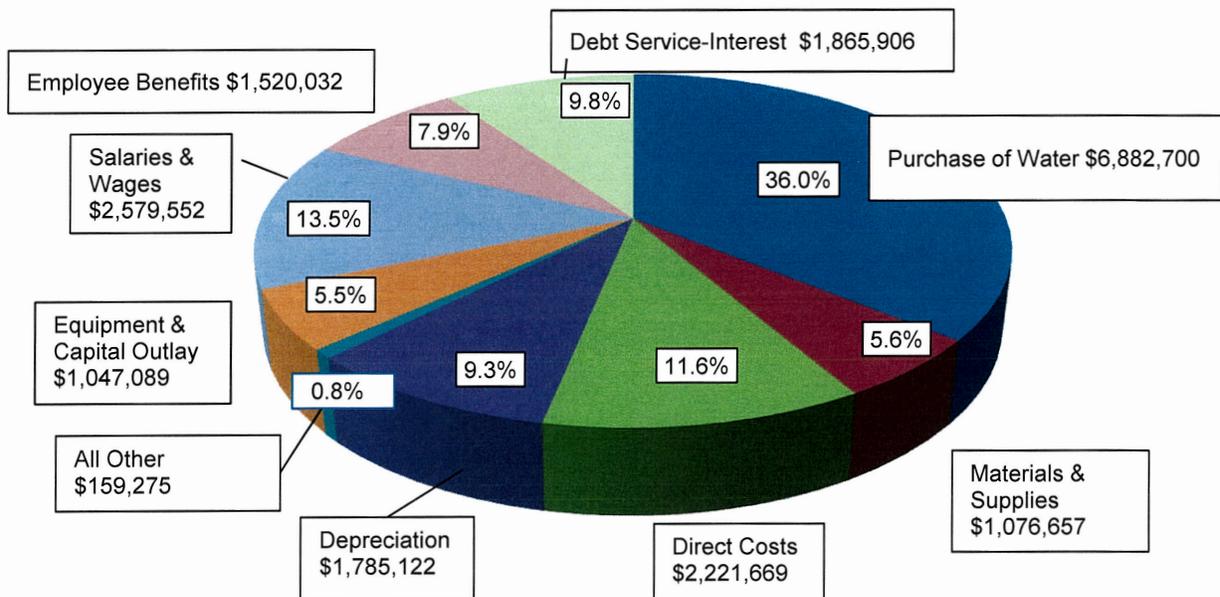
<sup>(1)</sup> City of White Plains Annual Comprehensive Financial Report, July 1, 2021 - June 30, 2022

# WATER FUND

## REVENUES: \$19,138,002



## EXPENSES: \$19,138,002



# 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. As water needs escalate, and the City began to exceed its per capita allowance on a regular basis, significant increases in the cost of purchasing water may occur. 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 \$19.1 million, an increase of 1.6% from the current year's adopted budget. Salary and fringe benefit costs which total \$4.1 million account for 21.4% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$6.9 million which is 36% 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 \$2,083.48 per mg. A rate increase from NYC of 9% is projected for July 1, 2023. All other materials and supplies total \$1,076,657. Direct costs total \$2,221,669, or 11.6% of the adopted budget and include a contribution to the Self Insurance Fund (\$160,147) and also to the General Fund (\$1,741,082) for services such as engineering, financial accounting and billing. Interest on Water Fund debt will decrease by approximately \$100,000 because of the 2022 bond refinancing and totals \$1,865,906 or 9.7% of the adopted budget, while depreciation is budgeted at \$1,785,122. The remaining expenses for FY 2023-2024 include the purchase of equipment/rolling stock of \$147,089, capital outlay of \$900,000 and a Reserve for Financing of \$159,275 for employee merit increases and any unanticipated expenses.

The approved Capital Improvement Program for FY 2023-2024 recommends \$2 million in major capital improvements attributable to the Water Fund: replacement and/or reconstruction of miscellaneous water lines (\$2,000,000), the purchase of rolling stock (\$60,000) and debt issuance costs (\$20,200). Over the years, compliance with federal and state mandates dictates the need for many capital improvements and the resulting increase in outstanding debt.

Revenue in the adopted FY 2023-2024 budget totals \$19.1 million, an increase of 1.6% from the current year's adopted budget. The City utilizes a progressive water rate structure whereby the cost per cubic foot of water increases with escalating usage. Approximately 93% of the proposed revenue budget is from metered water sales and related water service charges. Water rates were last increased by the Common Council in December of 2019.

As of June 30, 2022, the Water Fund had a net operating gain of \$1.4 million and a net position of \$39.7 million.

# WATER FUND

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

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Adopted FY 2024
<b>Intergovernmental</b>	\$119,364	\$121,348	\$123,381	\$125,466	\$127,603
<b>Charges for Services</b>	18,547,911	17,860,355	16,431,584	17,811,500	17,811,500
<b>Interest</b>	308,086	29,710	25,086	665,000	400,000
<b>All Other</b>	10,012	381,200	111,447	55,000	798,899
<b>Total</b>	\$18,985,373	\$18,392,613	\$16,691,498	\$18,656,966	\$19,138,002

# WATER FUND

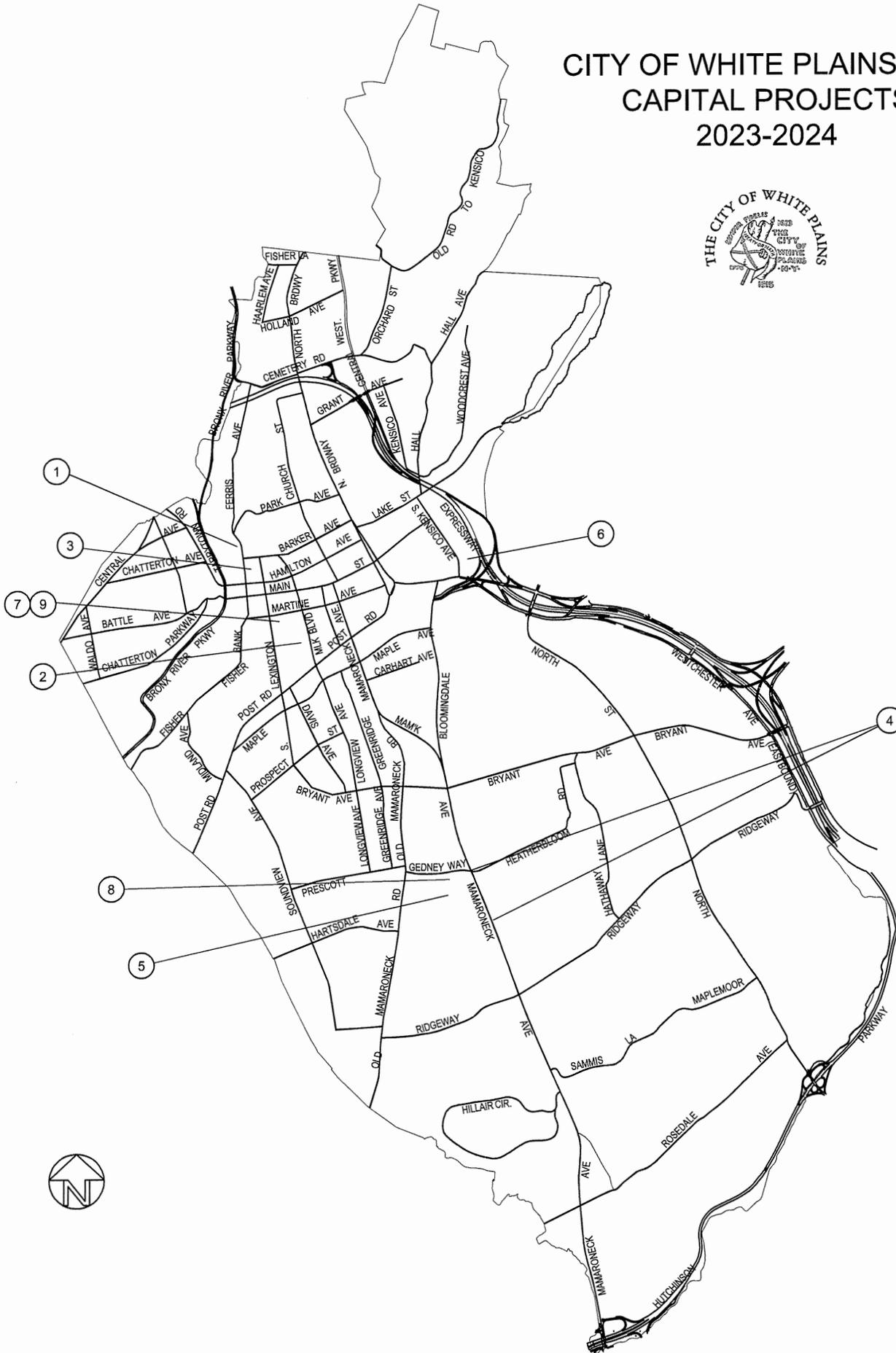
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 21-22 Actual	FY 2022-2023		FY 23-24 Adopted Budget
		Revised Budget 12/31/22	Projected Actual 06/30/23	
<b>Operating Revenues:</b>				
Intergovernmental	\$ 123,381	\$ 125,465	\$ 125,466	\$ 127,603
Charges for Services	16,431,584	17,806,500	17,811,500	17,811,500
Miscellaneous	111,447	36,000	55,000	48,000
Appropriation of Net Position	-	1,468,709	-	750,899
Total Operating Revenues	<u>16,666,412</u>	<u>19,436,674</u>	<u>17,991,966</u>	<u>18,738,002</u>
<b>Operating Expenses:</b>				
Personal Services	2,270,344	2,324,408	2,300,000	2,579,552
Employee Benefits	221,970	1,312,066	1,350,000	1,520,032
Material & Supplies	6,305,506	7,664,450	7,300,000	7,959,357
Direct Costs	3,112,611	2,155,424	2,100,000	2,221,669
Equipment/Rolling Stock	39,471	442,824	442,824	147,089
Depreciation	1,715,741	1,788,185	1,788,185	1,785,122
Capital Outlay	-	1,448,609	1,350,000	900,000
Reserve for Financing	-	337,943	-	159,275
Total Operating Expenses	<u>13,665,643</u>	<u>17,473,909</u>	<u>16,631,009</u>	<u>17,272,096</u>
Operating Income	<u>3,000,769</u>	<u>1,962,765</u>	<u>1,360,957</u>	<u>1,465,906</u>
<b>Non-Operating Revenues (Expenses):</b>				
Interest Income	25,086	15,000	665,000	400,000
Interest Expense	(1,667,539)	(1,977,765)	(1,977,765)	(1,865,906)
	<u>(1,642,453)</u>	<u>(1,962,765)</u>	<u>(1,312,765)</u>	<u>(1,465,906)</u>
Change in Net Position	1,358,316		48,192	
Net Position-Beginning of Year	<u>38,386,815</u>		<u>39,745,131</u>	
Net Position-End of Year	<u>\$ 39,745,131</u>		<u>\$ 39,793,323</u>	

(1) City of White Plains Annual Comprehensive Financial Report, July 1, 2021 - June 30, 2022

# **CAPITAL IMPROVEMENTS**

# CITY OF WHITE PLAINS, N.Y. CAPITAL PROJECTS 2023-2024



## 2023-2024 CAPITAL PROJECTS

The map on the preceding page indicates the location of the various 2023-2024 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	Fire Station # 2 Roof and Wall Repair Rehabilitation	\$ 1,500,000
2	Slater Center Playground Replacement	600,000
3	Transcenter Garage Fire System Upgrade	300,000
4	Mamaroneck Avenue Signalization (Gedney Way and Esplanade)	300,000
5	Gasboy Fuel System Replacement & Upgrade (City Yard)	300,000
6	140 S. Kensico New Roof/Brick Exterior	200,000
7	Renovation of Training Room at Public Safety Building	180,000
8	85 Gedney & Gillie Window Replacement	150,000
9	Public Safety Building Parking Lot Rehabilitation	135,000

### PROJECTS NOT INDEXED

Miscellaneous Street Reconstruction	\$ 3,500,000
Replace/Reconstruct Miscellaneous Water Lines	2,000,000
Garage Elevators Modernization	1,500,000
Municipal Parking Structure Rehabilitation	900,000
Miscellaneous Sanitary Sewer Reconstruction	600,000
Miscellaneous Storm Water Treatment Improvements	500,000
Miscellaneous Storm Water Drain Reconstruction	300,000
Camera Replacement City Garages	225,000
Municipal Parking Lot Rehabilitation	200,000
City Wide Alarm System Upgrade	200,000
Downtown Planters	200,000
Park Walkways and Related Improvements	200,000
Renovations to Fire Facilities	150,000
Renovations to City Facilities (other than Fire or Parking)	150,000
City-wide IT Infrastructure Replacements/Enhancements	125,000
Proper (PPE) Storage Racks & Storage Room – Fire Department	120,000

# 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 2022 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. 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. Much of the City's CIP is financed through the sale of debt.

The CIP recommends a total expenditure of \$20.4 million for fiscal year 2023-2024 to fund various capital projects and rolling stock purchases. Of this \$20.4 million, \$14.5 million is being recommended for capital improvements; \$5.7 million for the purchase of rolling stock, and \$0.2 million for debt issuance costs. Approximately 53.8%, or \$11.0 million, of this program would be funded by tax-supported debt. Grants and other cash sources will total \$4.2 million. The remaining \$5.2 million is for improvements to the City's parking facilities (\$3.2 million) and water system (\$2.0 million), which is funded by self-liquidating debt generated by these enterprises.

Included in the General Fund portion of the 2023-2024 CIP are improvements to the City's infrastructure: various street improvements (\$3,500,000) and improvements to the City's storm water drains (\$800,000). Also included is work to City buildings (\$2,350,000), such as City Hall, fire stations and the Public Safety building and other projects (\$1,235,000). The plan recommends construction and improvements at various City parks (\$200,000). There are also projects totaling \$300,000 for Public Safety, \$3,425,000 for Parking Facilities and \$125,000 for technology improvements. Sewer Rent Fund Projects total \$600,000 and Water Fund Projects total \$2,000,000.

# CAPITAL IMPROVEMENTS

The CIP also includes the Rolling Stock Plan which contains recommendations for replacing 32 existing on-road vehicles and 3 off-road vehicles and plans for the purchase of 1 additional vehicle (a sewer pump) in the Sewer Rent Fund for a total of 36 vehicles expected to be purchased in 2023-2024. The 2023-2024 recommended rolling stock replacement program totals \$5,678,000 of which \$5,283,000 is attributable to the General Fund, \$335,000 to the Sewer Rent Fund and \$60,000 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 five hybrid police vehicles, a police motorcycle, a fire pumper and two pick-up trucks with plows in Public Safety, an electric sedan in the Building Department, an electric sedan, two hybrid carryalls, two pick-up trucks, a skid-loader and a trailer in the Parking Department, an electric van in the Purchasing Department, a passenger van in the Youth Bureau and thirteen on-road vehicles and one off-road vehicle in the Department of Public Works. The on-road vehicles include a hybrid SUV, two pick-up trucks with plows, one side-loading garbage truck, two rear-loading garbage trucks, one front loading garbage truck, four dump trucks, a tow truck and a sweeper. The off-road vehicle is a sidewalk plow. In addition, it is also recommended to purchase a dump truck and a sewer pump 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 can be re-evaluated during the preparation of the FY 2023-2024 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 \$4.2 million. Anticipated General Fund supported debt totals \$11.0 million, Parking debt \$3.2 million and Water Fund debt \$2.0 million. It is important to recognize that the actual sale of debt for many of the projects in the 2023-2029 Program will not occur until later years, as the projects proceed.

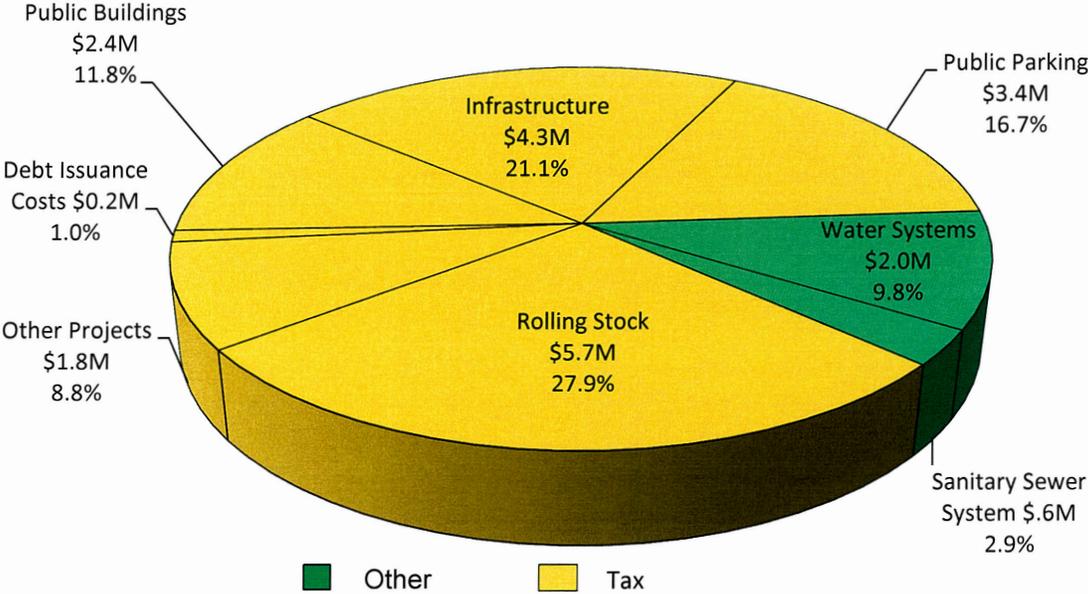
Authorized and outstanding debt as of June 30, 2023 is projected to total \$240.9 million, of which 41% is tax-supported and 59% is considered self-liquidating from parking fees and water and sewer charges. Included in the amount for tax-supported debt is an installment performance contract from the New York Power Authority (NYPA) for a street lighting project estimated to total approximately \$1.7 million. Total principal payments in FY 2023-2024 are expected to be \$14.6 million and interest payments will be \$5.9 million. New debt of \$16.2 million as recommended in the CIP for FY 2023-2024 will increase total authorized and outstanding debt as of June 30, 2024 to \$242.5 million. Improvements to the City's water system represent \$99.8 million or 41% of that amount. Charts on page 10 are provided to demonstrate the impact of the CIP on authorized and outstanding debt through FY 2028-2029, as well as appropriations of debt service required to service that debt. The first chart shows the projected progression of authorized and outstanding indebtedness through FY 2028-2029 based on this CIP. The second chart shows the appropriations for debt service that will be needed to make principal and interest payment on that debt.

**SUMMARY APPROVED 2023 - 2029 CAPITAL IMPROVEMENT PROGRAM**

	Pending Authorization 2022-2023	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>GENERAL FUND:</b>							
Public Works:							
Buildings	\$ 5,925,000	\$ 2,350,000	\$ 4,575,000	\$ 2,050,000	\$ 2,825,000	\$ 2,650,000	\$ 1,875,000
Streets	3,400,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Storm Water Drains	1,420,000	800,000	600,000	600,000	600,000	600,000	600,000
Other	650,000	1,235,000	-	-	50,000	-	150,000
Total Public Works	11,395,000	7,885,000	8,675,000	6,150,000	6,975,000	6,750,000	6,125,000
Information Technology	200,000	125,000	125,000	285,000	125,000	125,000	125,000
Parking	2,550,000	3,425,000	1,890,000	2,780,000	2,730,000	1,150,000	1,150,000
Planning	-	-	-	-	-	-	-
Public Safety	290,000	300,000	-	150,000	100,000	175,000	-
Recreation & Parks	650,000	200,000	700,000	1,500,000	500,000	250,000	650,000
<b>Total General Fund</b>	<b>15,085,000</b>	<b>11,935,000</b>	<b>11,390,000</b>	<b>10,865,000</b>	<b>10,430,000</b>	<b>8,450,000</b>	<b>8,050,000</b>
Library Fund	100,000	-	-	-	-	-	-
Sewer Rent Fund	300,000	600,000	1,200,000	4,200,000	1,200,000	1,200,000	1,200,000
Water Fund	44,900,000	2,000,000	2,800,000	3,700,000	2,000,000	2,350,000	2,000,000
<b>Total Projects</b>	<b>60,385,000</b>	<b>14,535,000</b>	<b>15,390,000</b>	<b>18,765,000</b>	<b>13,630,000</b>	<b>12,000,000</b>	<b>11,250,000</b>
Rolling Stock	-	5,678,000	9,526,500	9,315,500	4,418,000	4,280,000	5,656,600
Debt Issuance Cost	584,000	161,900	191,000	229,500	138,200	126,000	136,000
<b>GRAND TOTAL</b>	<b>\$ 60,969,000</b>	<b>\$ 20,374,900</b>	<b>\$ 25,107,500</b>	<b>\$ 28,310,000</b>	<b>\$ 18,186,200</b>	<b>\$ 16,406,000</b>	<b>\$ 17,042,600</b>
<b>POTENTIAL FINANCING</b>							
<b>SOURCES:</b>							
Cash:							
General Fund	\$ 152,631	\$ 1,538,000	\$ 2,854,500	\$ 2,155,500	\$ 1,208,000	\$ 920,000	\$ 1,096,600
Gen.Fnd-Rec. Account	-	-	-	-	-	-	-
Cable Fund	-	-	-	-	-	-	-
Sewer Rent Fund	300,000	935,000	1,200,000	1,260,000	1,250,000	1,230,000	1,275,000
Water Fund	-	60,000	280,000	305,000	175,000	50,000	160,000
	452,631	2,533,000	4,334,500	3,720,500	2,633,000	2,200,000	2,531,600
NYS Grants for PW	1,505,315	1,505,315	1,505,315	1,505,315	1,505,315	1,505,315	1,505,315
Other Grants (Various)	422,369	-	-	-	-	-	-
Community Development	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Contributions	-	-	-	-	-	-	-
Cable Fund	-	-	42,000	-	-	-	-
	2,077,684	1,655,315	1,697,315	1,655,315	1,655,315	1,655,315	1,655,315
TOTAL CASH	2,530,315	4,188,315	6,031,815	5,375,815	4,288,315	3,855,315	4,186,915
Indebtedness:							
Tax-Supported Debt	10,535,685	10,956,385	14,319,685	13,018,685	9,270,685	9,026,685	9,420,685
Self-Liquidating Debt-Pkg.	2,550,000	3,210,000	1,645,000	2,400,000	2,400,000	1,150,000	1,150,000
Self-Liquidating Debt-Sewer	-	-	-	3,535,500	-	-	283,000
Self-Liquidating Debt-Water	45,353,000	2,020,200	3,111,000	3,980,000	2,227,200	2,374,000	2,002,000
TOTAL DEBT	58,438,685	16,186,585	19,075,685	22,934,185	13,897,885	12,550,685	12,855,685
<b>GRAND TOTAL</b>	<b>\$ 60,969,000</b>	<b>\$ 20,374,900</b>	<b>\$ 25,107,500</b>	<b>\$ 28,310,000</b>	<b>\$ 18,186,200</b>	<b>\$ 16,406,000</b>	<b>\$ 17,042,600</b>

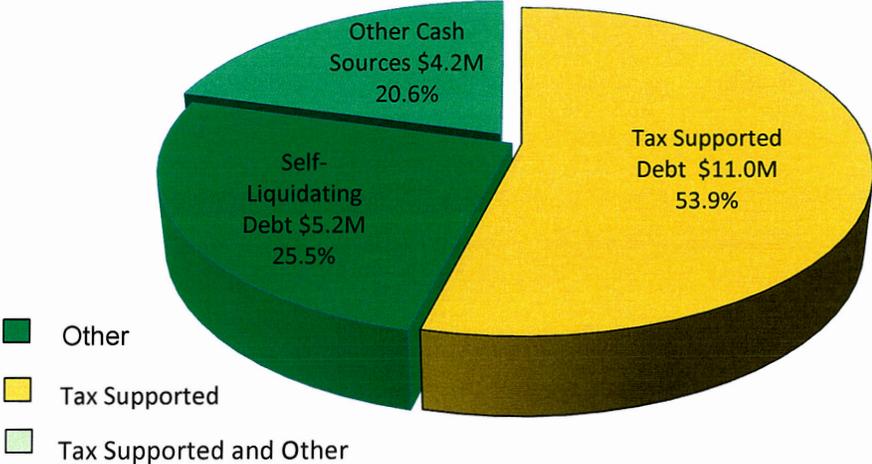
# CAPITAL IMPROVEMENTS

## SUMMARY OF APPROVED CAPITAL IMPROVEMENTS \$20.4M



The pie chart above is a summary of the capital improvements for fiscal year 2023-2024 approved by the Capital Projects Board. Of the \$20.4 million in recommended projects, approximately 87.3% are attributable to the General Fund. The remaining projects are related to the Sewer Rent Fund (2.9%) and the Water Fund (9.8%).

## CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES \$20.4M



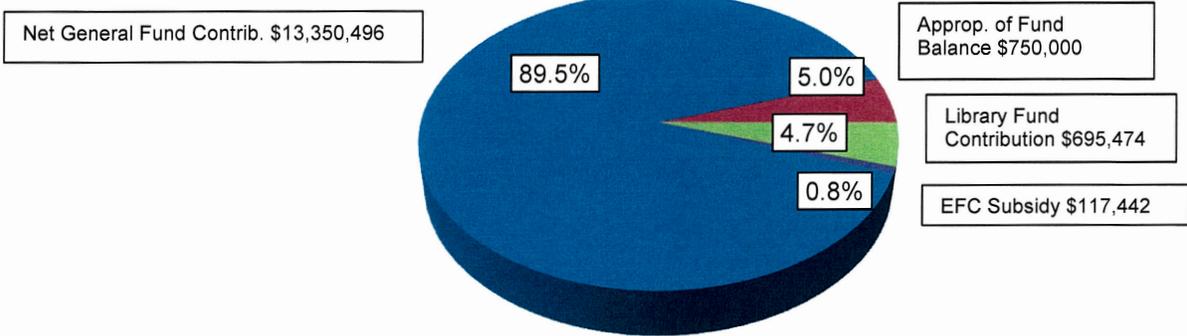
The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2023-2024.

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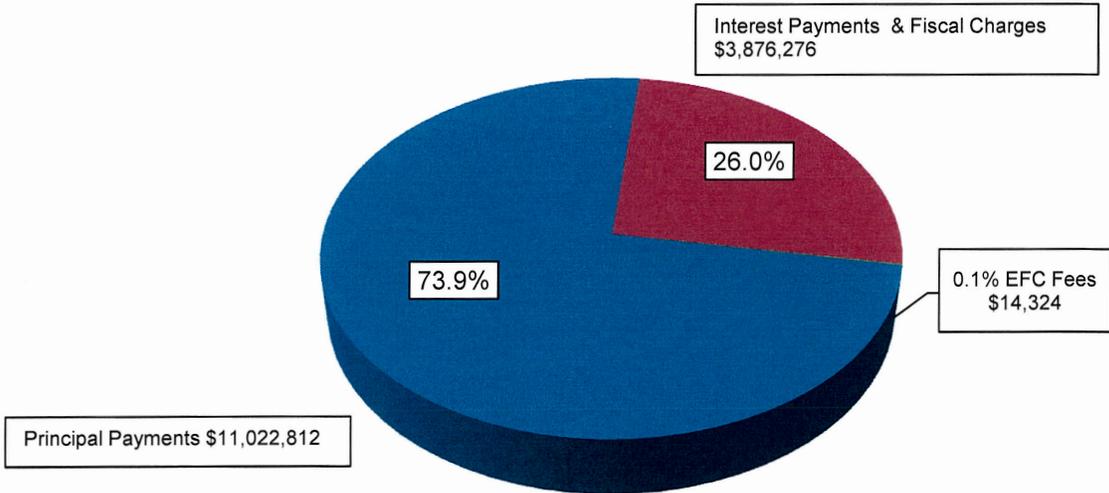
# **CITY INDEBTEDNESS**

# CITY INDEBTEDNESS

## DEBT SERVICE FUND REVENUES: \$14,913,412



## DEBT SERVICE FUND EXPENDITURES: \$14,913,412



## 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 \$12.92 million of existing debt at a net interest rate of 1.30%. The City does not plan to sell any debt during the current fiscal year. The City's next debt sale is planned for FY 2023-24.

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, 2022, outstanding indebtedness totaled \$183,602,342 an increase of 3.4% over the previous fiscal year. Of that amount, \$58,673,962 was for water improvements, \$4,996,557 was for sewer improvements and \$34,560,021 was for parking facilities, all of which are considered self-supporting debt. The remaining \$85,371,802 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 \$5,646,872 of authorized, but unissued debt, of which \$4,333,872 was for general projects, \$909,000 was for sewer improvements, and \$404,000 was for parking projects. Outstanding and authorized debt totaled \$189,249,214 at June 30, 2022, a decrease of \$7,554,440 or 3.8% less than the previous year. Like most other municipalities struggling to remain under the tax cap, maintain infrastructure and address revenue fluctuations caused by the COVID virus and its variants, debt has been used to finance some of the City's needs, where appropriate. A significant portion of outstanding indebtedness is attributable to self-liquidating debt (principally the Water Fund), but growth in tax-supported debt must be evaluated carefully principally because of the state-imposed tax cap.

### Debt Projections for FY 2022-23

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 \$186,968,973 at June 30, 2023 which 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	\$31,188,921	\$55,700,486	\$4,747,181	\$3,173,346	\$73,590,066	\$168,400,000
Energy Contract	-	-	-	-	1,721,674	1,721,674
<u>Unissued</u>	<u>2,727,000</u>	<u>-</u>	<u>2,222,000</u>	<u>-</u>	<u>11,898,299</u>	<u>16,847,299</u>
<u>Total</u>	<u>\$33,915,921</u>	<u>\$55,700,486</u>	<u>\$6,969,181</u>	<u>\$3,173,346</u>	<u>\$87,210,039</u>	<u>\$186,968,973</u>

Authorized and unissued debt, during the current fiscal year, based on the actions of the Common Council as of June 5, 2023 totaled \$16,847,299. A debt sale in FY 2023-2024 is planned. The City will retire approximately \$14.6 million in debt during the 2023-24 fiscal year and expend approximately \$5.9 million for interest expense.

## CITY INDEBTEDNESS

### FY 2023-24 Debt Service Fund

The Debt Service Fund budget for FY 2023-24 includes principal and interest payments related to debt attributable to the General and Library Funds. Debt service related to the Water and Sewer Rent Funds is budgeted and reported in each of those funds.

The Debt Service Fund revenue budget for FY 2023-24 totals \$14,913,412, an increase of \$421,402, or 2.9 percent over the current year's adopted budget. A comparison between the FY 2023-24 adopted budget, the FY 2022-23 adopted budget and last year's actuals (exclusive of refunding issues) is shown below:

	<u>2021-22 Actual</u>	<u>2022-23 Adopted Budget</u>	<u>2023-24 Adopted Budget</u>
<b><u>Revenues</u></b>			
General Fund Contribution	\$13,578,534	\$13,071,918	\$13,350,496
Library Fund Contribution	702,569	694,557	695,474
All Other	1,190,003	125,535	117,442
	<u>15,471,106</u>	<u>13,892,010</u>	<u>14,163,412</u>
Appropriation of Fund Balance	-	600,000	750,000
Total	<u>\$15,471,106</u>	<u>\$14,492,010</u>	<u>\$14,913,412</u>

FY 2023-24 financing sources include an appropriation of fund balance from the Debt Service Fund of \$750,000, which is \$150,000 more than the current fiscal year's appropriation. The General Fund contribution, which will also increase, includes an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$546,999) on the Longview Garage. A subsidy of \$117,442 from the Environmental Facilities Corporation (EFC) is also included as a revenue in the Debt Service Fund.

## CITY INDEBTEDNESS

The Debt Service Fund expenditure budget for FY 2023-24 totals \$14,913,412 an increase of \$421,402 or 2.9 percent more than the current year's adopted budget. A comparison between the adopted budget, the FY 2022-23 adopted budget and last year's actuals (exclusive of refunding issues) is shown below.

	2021-22 Actual	2022-23 Adopted Budget	2023-24 Adopted Budget
<b><u>Expenditures:</u></b>			
Principal Payments	\$11,680,052	\$10,258,536	\$11,022,812
Interest & Fiscal Charges	3,966,540	4,217,838	3,876,276
EFC Fees (Fiscal Charges)	80,106	15,636	14,324
Total	<u>\$15,726,698</u>	<u>\$14,492,010</u>	<u>\$14,913,412</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.

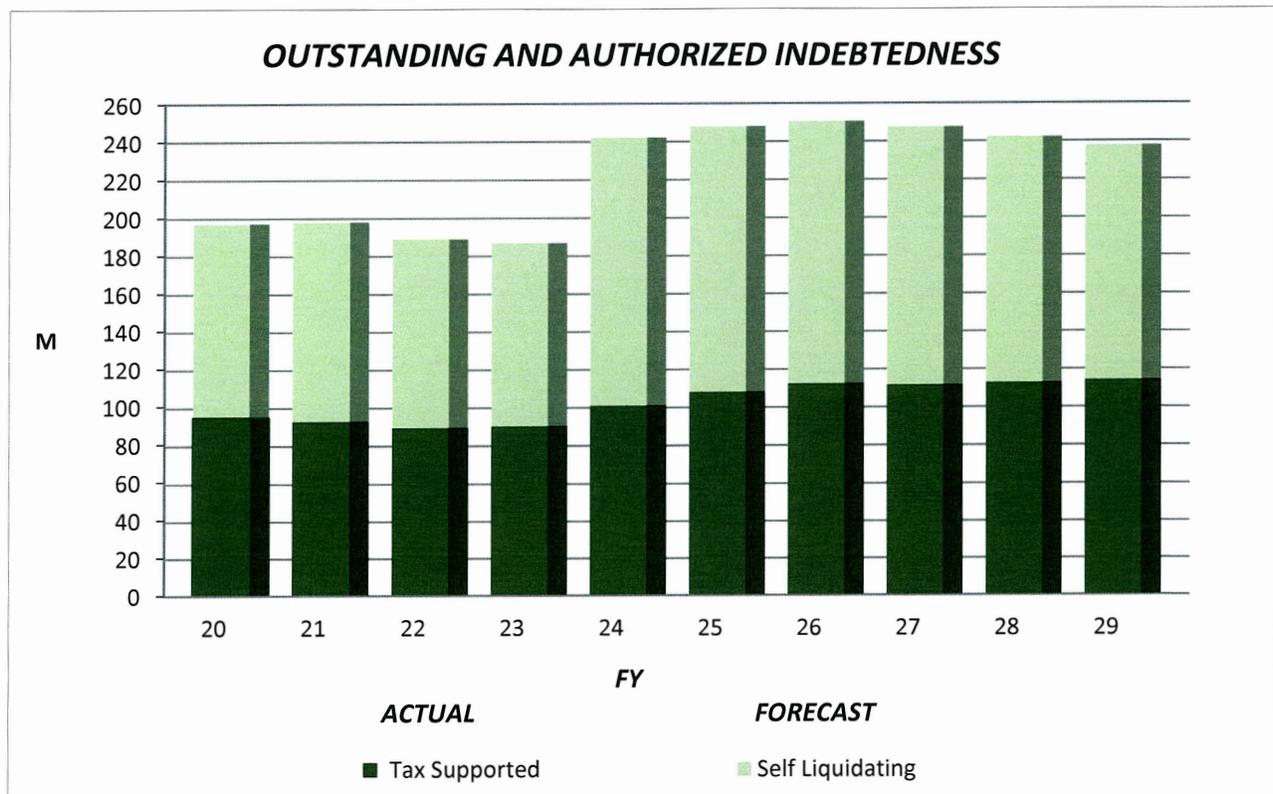
### **Debt Service Projections for FY 2023-24**

Based upon anticipated indebtedness incurred prior to June 30 2023, during FY 2023-2024, as well as scheduled principal and interest payments during FY 2023-2024, authorized and outstanding indebtedness at June 30, 2024 is projected to total \$242.2 million, an increase of \$55.2 million or 29.5% over FY 2022-23. Water Fund projects account for the large increase. 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	
<b>Projected Debt:</b>				
June 30, 2023	\$96.6	\$87.2	\$3.2	\$187.0
2023-24 Capital Projects	51.6	18.2	-	69.8
Retired /Rescinded Debt	(7.1)	(6.9)	(0.6)	(14.6)
June 30, 2024	<u>\$141.1</u>	<u>\$98.5</u>	<u>\$2.6</u>	<u>\$242.2</u>

# CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2019-2020 through the period covered by the 2023-2029 Capital Improvement Program, including the relationship between tax-supported indebtedness and indebtedness which is self-liquidating. The funding for self-liquidating debt is provided from water billings, sewer rent billings and parking revenues. The funding for tax-supported debt comes from general City revenue, including real property taxes. Self-liquidating debt increases throughout the years, as the chart below indicates, and this trend will reach its peak in FY 2023-2024 before moderating slightly beginning in FY 2024-2025.



At the beginning of the period, authorized and outstanding indebtedness totaled \$197.4 million, with tax-supported debt accounting for approximately 48% and self-liquidating debt accounting for 52% of the total. In FY 2021-2022, total authorized and outstanding debt totaled \$189.2 million, with 53% attributable to self-liquidating debt. Self-liquidating debt exceeds tax-support debt as a percentage of total debt through FY 2028-29. Indebtedness projected from 2022-2023 through 2028-2029 is based on the current adopted Capital Improvement Program. Total authorized and outstanding debt is projected at \$187.0 million and \$242.2 million for FY 2022-2023 and FY 2023-2024. Throughout the period covered by this graph, tax-supported as a percentage of total debt will range from 49% in FY 2022-2023 to 48% in FY 2028-2029 which is the length of the current Capital Improvement Program (FY 2028-2029). During that time period, new authorizations for self-liquidating debt are projected to 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 which is projected on the following page.

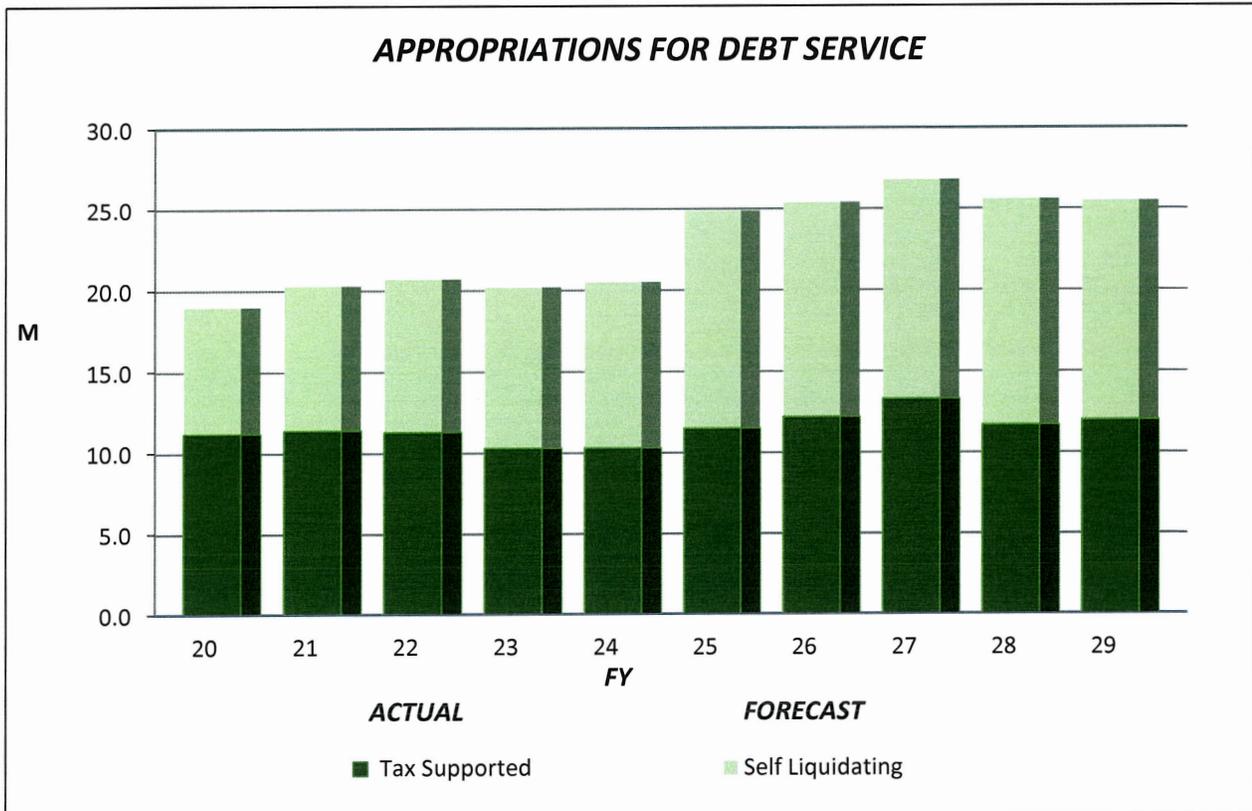
# CITY INDEBTEDNESS

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 if assessed valuation continues to fall and 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 15.5% of its available debt limit and will have approximately \$508.8 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2023.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2023-2029 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, 2023. 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 authorized and outstanding debt per capita as of June 30, 2023 is projected to be \$2,818. Net debt per capita is projected to equal \$1,752.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2019-2020 through fiscal year 2023-2024 and the projected payments for fiscal years 2024-2028 based on the 2023-2029 Capital Improvement Program.



## CITY INDEBTEDNESS

In fiscal year 2023-2024, debt service payments will total \$20.5 million, an increase of \$0.3 million or 1.5% over the current fiscal year. Included in this increase are debt service payments which will be funded from parking revenues for garage elevator modernization, continuing structural work in various garages and municipal parking lot rehabilitation. Payments for the remediation of land at the fire training facility and installation of a dissolved air flotation water treatment plant at the Orchard Street Pumping Station (OSPS) including chemical system delivery, storage and feed upgrades at OSPS are funded in the Water Fund. Payments from the Sewer Rent Fund will be made for miscellaneous sanitary sewer reconstruction, replacement of a heavy duty vehicle and the design of a heavy equipment washing facility at the Highway Garage. Debt service payments from the General Fund include City Hall elevator rehabilitation, design and construction to remove and replace chillers at the Public Safety building, miscellaneous street reconstruction, replacement of heavy duty rolling stock, Library building exterior rehabilitation and improvements to various parks.

Finally, as indicated by the exhibit on the previous page, debt service payments for self-liquidating debt are expected to increase to approximately \$10.2 million in FY 2023-24, while tax supported debt service payments are projected at approximately the same amount. 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 2023-24, \$45.3 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 2024-2025.

**CITY OF WHITE PLAINS  
 CONSTITUTIONAL DEBT STATEMENT  
 PRO FORMA PROJECTED AS OF JULY 1, 2023**

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<u>Fiscal Year Ended June 30</u>	<u>Assessed Valuation</u>	<u>State Equalization Rate</u>	<u>Full Valuation</u>
2024	\$ 281,534,856	2.39%	\$ 11,779,701,088
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
Total Five Year Full Valuation			<u>\$ 43,034,064,780</u>
Average Five Year Full Valuation			<u>\$ 8,606,812,956</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 602,476,907</u>
Outstanding Indebtedness June 30, 2023:			
Serial Bonds			\$ 168,400,000
Less Exclusions:			
2023-24 Debt Service Appropriation (Principal Only)			\$ (14,315,000)
Water and Sewer System Debt - June 30, 2023			<u>(60,447,667)</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>\$ 93,637,333</u>
Net Debt Contracting Margin			<u>\$ 508,839,574</u>
Pro Forma Projected Percentage of Debt Contracting Power Exhausted			<u>15.5%</u>

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

	<u>Actuals</u>			<u>Projected FY 22-23</u>	<u>Adopted FY 23-24</u>
	<u>FY 19-20*</u>	<u>FY 20-21*</u>	<u>FY 21-22*</u>		
<b>Revenues:</b>					
Intergovernmental	\$145,997	\$139,929	\$133,087	\$125,535	\$117,442
Interest	28,987	9,446	4,552	50,000	-
Miscellaneous	5,001	3,765	701	-	-
<b>Total Revenues</b>	<u>179,985</u>	<u>153,140</u>	<u>138,340</u>	<u>\$175,535</u>	<u>\$117,442</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	11,216,604	11,351,953	11,680,052	10,258,536	11,022,812
Interest & Fiscal Charges	4,314,601	4,314,775	3,966,540	4,233,474	3,890,600
Refunded Bonds & Related	-	89,732	80,106	-	-
<b>Total Expenditures</b>	<u>15,531,205</u>	<u>15,756,460</u>	<u>15,726,698</u>	<u>14,492,010</u>	<u>14,913,412</u>
<b>Other Financing Sources:</b>					
Transfer In:					
General Fund	13,897,526	13,550,554	13,578,534	13,071,918	13,350,496
Library Fund	701,158	707,805	702,569	694,557	695,474
Capital Fund	51,791	387,168	61,106	50,000	-
Refunding bonds issued	-	12,075,379	11,318,095	-	-
Payment to refunded bond escrow agent	-	(14,134,425)	(12,420,771)	-	-
Issuance premium	1,201,977	2,472,544	2,093,233	-	-
<b>Total Other Financing Sources</b>	<u>15,852,452</u>	<u>15,059,025</u>	<u>15,332,766</u>	<u>13,816,475</u>	<u>14,045,970</u>
<b>Net Changes in Fund Balance</b>	<u>501,232</u>	<u>(544,295)</u>	<u>(255,592)</u>	<u>(500,000)</u>	<u>(750,000)</u>
<b>Fund Balance at Beginning of Year</b>	<u>2,965,704</u>	<u>3,466,936</u>	<u>2,922,641</u>	<u>2,667,049</u>	<u>2,167,049</u>
<b>Fund Balance at End of Year</b>	<u>\$3,466,936</u>	<u>\$2,922,641</u>	<u>\$2,667,049</u>	<u>\$2,167,049</u>	<u>\$1,417,049</u>

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

**CITY OF WHITE PLAINS**  
**SUMMARY OF AUTHORIZED AND OUTSTANDING DEBT**

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	ENERGY PERFORM. GRANT	TOTAL OUTSTANDING	PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT EXHAUSTED		AUTHORIZED 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	181,565,000	-	2,037,342	183,602,342	26.44%		5,646,872	189,249,214
2022-2023:								
July	181,565,000	-	2,011,367	183,576,367	27.23%		11,358,372	194,934,739
August	181,180,000	-	1,985,332	183,165,332	27.30%		12,267,372	195,432,704
September	178,645,000	-	1,959,237	180,604,237	26.95%		12,267,372	192,871,609
October	178,645,000	-	1,933,082	180,578,082	26.95%		12,358,372	192,936,454
November	177,385,000	-	1,906,868	179,291,868	26.78%		12,358,372	191,650,240
December	177,385,000	-	1,880,593	179,265,593	26.77%		12,358,372	191,623,965
January	177,160,000	-	1,854,259	179,014,259	26.83%		13,036,372	192,050,631
February	171,940,000	-	1,827,864	173,767,864	26.10%		13,036,372	186,804,236
March	170,395,000	-	1,801,408	172,196,408	25.90%		13,156,372	185,352,780
April	169,745,000	-	1,774,892	171,519,892	25.80%		13,156,372	184,676,264
May	168,400,000	-	1,748,312	170,148,312	26.18%		17,233,502	187,381,814
June	168,400,000	-	1,721,674	170,121,674	26.12%		16,847,299	186,968,973

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE  
AND BUDGET PROJECTION FOR FISCAL YEAR 2023-2024**

	Actual 2021-22	Estimates 2022-23	Budget Projections 2023-2024		Less Funds Available	Amount Needed
			Principal	Interest		
<b>PROPRIETARY FUNDS</b>						
Water Fund:						
Serial Bonds	\$ 6,145,289	\$ 4,951,241	\$ 3,315,253	\$ 1,865,906	\$ 5,181,159	\$ -
Bond Anticipation Notes	-	-	-	-	-	-
Total Water Fund	<u>6,145,289</u>	<u>4,951,241</u>	<u>3,315,253</u>	<u>1,865,906</u>	<u>5,181,159</u>	<u>-</u>
Sewer Fund:						
Serial Bonds	500,250	423,727	302,135	165,286	467,421	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Sewer Fund	<u>500,250</u>	<u>423,727</u>	<u>302,135</u>	<u>165,286</u>	<u>467,421</u>	<u>-</u>
<b>GENERAL LONG TERM/SHORT TERM DEBT</b>						
General Projects:						
EFC Fees	16,924	15,636	-	-	14,324	14,324
Serial Bonds	25,751,284	13,413,421	10,117,457	3,717,759	13,835,216	12,967,774
Energy Performance Contract	368,397	368,396	325,200	43,198	368,398	368,398
	<u>26,136,605</u>	<u>13,797,453</u>	<u>10,442,657</u>	<u>3,760,957</u>	<u>14,217,938</u>	<u>13,350,496</u>
Total General Fund	<u>26,136,605</u>	<u>13,797,453</u>	<u>10,442,657</u>	<u>3,760,957</u>	<u>14,217,938</u>	<u>13,350,496</u>
Library Fund:						
Serial Bonds	1,829,403	694,557	580,155	115,319	695,474	695,474
	<u>1,829,403</u>	<u>694,557</u>	<u>580,155</u>	<u>115,319</u>	<u>695,474</u>	<u>695,474</u>
<b>Total Debt Service</b>	<b><u>\$ 34,611,548</u></b>	<b><u>\$ 19,866,978</u></b>	<b><u>\$ 14,640,200</u></b>	<b><u>\$ 5,907,468</u></b>	<b><u>\$ 20,561,992</u></b>	<b><u>\$ 14,045,970</u></b>
Recapitulation:						
EFC Administrative Fee	\$ 16,924	\$ 15,636	\$ -	\$ -	\$ 14,324	\$ 14,324
Serial Bonds	34,226,227	19,482,946	14,315,000	5,864,270	20,179,270	13,663,248
Energy Performance Contract	368,397	368,396	325,200	43,198	368,398	368,398
	<u>\$ 34,611,548</u>	<u>\$ 19,866,978</u>	<u>\$ 14,640,200</u>	<u>\$ 5,907,468</u>	<u>\$ 20,561,992</u>	<u>\$ 14,045,970</u>

(1) \$5,181,158 Water Fees

(2) \$467,421 Sewer Rent Fees

(3) Includes \$546,999 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve

(4) \$750,000 from Appropriation of Debt Service Fund Balance; \$117,442 EFC Subsidy

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2023 & 2024**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding 6/30/2023	Fiscal Year 2023-2024		Balance Outstanding 6/30/2024
						Principal Payments	Interest Payments	
<b>General Projects:</b>								
Public Improvements - EFC	2013	\$ 10,775,259	0.26-4.61	2033	\$ 5,730,000	\$ 530,000	\$ 234,884	\$ 5,200,000
Public Improvements	2014	3,269,991	2.00-3.25	2029	1,570,240	243,670	47,275	1,326,570
Public Improvements	2015	8,703,200	3.00-5.00	2035	6,011,173	425,540	160,689	5,585,633
Public Improvements	2016	8,920,250	2.00-5.00	2036	6,530,806	434,181	195,806	6,096,625
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2021	1,739,466	408,614	47,048	1,330,852
Public Improvements	2017	7,719,250	3.00	2032	5,249,490	521,752	157,489	4,727,738
Public Improvements - R 2008 A - Series B	2017	1,776,715	3.00-4.00	2028	880,426	178,464	35,217	701,962
Public Improvements	2018	12,473,350	3.00-5.00	2039	10,445,635	532,083	390,356	9,913,552
Public Improvements	2019	10,116,749	2.25-5.00	2040	9,388,839	392,064	315,358	8,996,775
Public Improvements	2020	3,148,324	2.00-5.00	2041	3,034,458	119,780	87,240	2,914,678
Public Improvements - R 2010	2020	6,917,487	5.00	2030	4,515,008	852,260	204,444	3,662,748
Public Improvements - R 2010	2020	3,461,057	5.00	2030	2,137,260	464,054	95,261	1,673,206
Public Improvements Series A	2022	11,594,530	3.00-5.00	2042	11,594,530	395,754	471,536	11,198,776
Public Improvements Series B (R2012, 2012 R & 2013)	2022	6,280,414	5.00	2028	4,762,735	1,093,874	237,000	3,668,861
		<u>100,914,776</u>			<u>73,590,066</u>	<u>6,592,090</u>	<u>2,679,603</u>	<u>66,997,976</u>
<b>Library Fund:</b>								
Public Improvements	2014	1,263,000	2.00-3.25	2029	606,489	94,115	18,260	512,374
Public Improvements	2017	1,919,000	3.00	2032	1,305,018	129,708	39,151	1,175,310
Public Improvements	2019	144,207	2.25-5.00	2040	133,832	5,589	4,495	128,243
Public Improvements - R 2010 (2010&2011)	2020	394,525	5.00	2030	240,046	54,005	10,652	186,041
Public Improvements Series A	2022	175,457	3.00-5.00	2042	175,457	5,989	7,136	169,468
Public Improvements Series B (R2012, 2012 R & 2013)	2022	1,068,340	5.00	2028	712,504	290,749	35,625	421,755
		<u>4,964,529</u>			<u>3,173,346</u>	<u>580,155</u>	<u>115,319</u>	<u>2,593,191</u>
		<u>105,879,305</u>			<u>76,763,412</u>	<u>7,172,245</u>	<u>2,794,922</u>	<u>69,591,167</u>
<b>S/T Tax-Supported</b>								
<b>Parking Projects:</b>								
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	100,000	10,000	6,750	90,000
Public Improvements	2014	17,548,350	2.00-3.25	2029	8,426,669	1,307,653	253,704	7,119,016
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,185,906	83,952	31,701	1,101,954
Public Improvements	2016	303,000	3.00-5.00	2036	221,836	14,748	6,651	207,088
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2021	311,652	73,210	8,429	238,442
Public Improvements	2017	3,363,300	3.00	2032	2,287,217	227,331	68,617	2,059,886
Public Improvements - R 2008 B Series A	2017	13,805,000	2.00-3.00	2033	9,795,000	835,000	293,850	8,960,000
Public Improvements	2018	808,000	3.00-5.00	2039	676,648	34,467	25,287	642,181
Public Improvements	2019	1,490,136	2.25-5.00	2040	1,382,920	57,749	46,450	1,325,171
Public Improvements	2020	1,245,723	2.00-5.00	2041	1,200,669	47,394	34,519	1,153,275
Public Improvements - R 2010 B	2020	1,302,310	5.00	2030	882,064	150,541	40,340	731,523
Public Improvements Series A	2022	1,628,784	3.00-5.00	2042	1,628,784	55,594	66,241	1,573,190
Public Improvements Series B (R2012, 2012 R & 2013)	2022	3,959,341	5.00	2028	3,089,556	627,728	155,617	2,461,828
		<u>48,368,093</u>			<u>31,188,921</u>	<u>3,525,367</u>	<u>1,038,156</u>	<u>27,663,554</u>

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2023 & 2024 (cont.)**

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Balance Outstanding 6/30/2023</u>	<u>Fiscal Year 2023-2024</u>			<u>Balance Outstanding 6/30/2024</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Balance Outstanding 6/30/2024</u>	
<b>Water Fund:</b>									
Public Improvements	2014	252,500	2.00-3.25	2029	121,251	18,816	3,650	102,435	
Public Improvements	2015	15,554,000	2.00-3.00	2035	10,742,921	760,508	287,178	9,982,413	
Public Improvements	2016	2,800,750	3.00-5.00	2036	2,050,521	136,323	61,479	1,914,198	
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	742,962	173,596	20,067	569,366	
Public Improvements	2017	992,350	3.00	2032	674,850	67,075	20,246	607,775	
Public Improvements - R 2008 A Series B	2017	463,285	3.00-4.00	2028	229,574	46,536	9,183	183,038	
Public Improvements	2018	8,484,000	3.00-5.00	2039	7,104,811	361,908	265,509	6,742,903	
Public Improvements	2019	21,237,185	2.25-5.00	2040	19,709,151	823,026	662,004	18,886,125	
Public Improvements	2020	5,404,959	2.00-5.00	2041	5,209,476	205,639	149,772	5,003,837	
Public Improvements - R 2010	2020	1,480,654	5.00	2030	1,118,852	135,295	52,560	983,557	
Public Improvements Series A	2022	7,024,738	3.00-5.00	2042	7,024,738	239,775	285,688	6,784,963	
Public Improvements Series B (R2012,2012 R & 2013)	2022	1,469,665	5.00	2028	971,379	346,756	48,570	624,623	
		<u>67,738,816</u>			<u>55,700,486</u>	<u>3,315,253</u>	<u>1,865,906</u>	<u>52,385,233</u>	
<b>Sewer Fund:</b>									
Public Improvements	2014	479,700	2.00-3.25	2029	230,351	35,746	6,935	194,605	
Public Improvements	2016	303,000	3.00-5.00	2036	221,837	14,748	6,651	207,089	
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	125,920	29,580	3,406	96,340	
Public Improvements	2017	505,000	3.00	2032	343,425	34,134	10,303	309,291	
Public Improvements	2018	505,000	2.63-3.81	2034	422,905	21,542	15,804	401,363	
Public Improvements	2019	1,201,723	2.25-5.00	2045	1,115,258	46,572	37,460	1,068,686	
Public Improvements	2020	845,994	2.00-5.00	2041	815,397	32,187	23,443	783,210	
Public Improvements -R 210 & 211	2020	193,967	5.00	2030	126,770	23,845	5,742	102,925	
Public Improvements Series A	2022	1,256,491	3.00-5.00	2042	1,256,491	42,888	51,100	1,213,603	
Public Improvements Series B (R2012,2012 R & 2013)	2022	132,240	5.00	2028	88,827	20,893	4,442	67,934	
		<u>5,743,036</u>			<u>4,747,181</u>	<u>302,135</u>	<u>165,286</u>	<u>4,445,046</u>	
<b>s/t Self-Liquidating</b>		<u>121,849,945</u>			<u>91,636,588</u>	<u>7,142,755</u>	<u>3,069,348</u>	<u>84,493,833</u>	
<b>Total Serial Bonds:</b>		<b>\$ 227,729,250</b>			<b>\$ 168,400,000</b>	<b>\$ 14,315,000</b>	<b>\$ 5,864,270</b>	<b>\$ 154,085,000</b>	

**PRO FORMA SCHEDULE OF DEBT PAYABLE  
JUNE 30, 2023 & 2024**

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/23	Projected Interest Rate	Fiscal Year 2023-2024		Balance Outstanding 6/30/24
						Principal Payments	Interest Payments	
<b>General Projects:</b>								
RS Acquisition: Electric Garbage Truck	\$ 458,000 (1)	\$ 458,000		\$ 458,000				\$ 458,000
Heating Units City Garage	757,500	757,500 (5)		757,500				757,500
Renovations to Fire Facilities FY 22 (2)	101,000	101,000 (5)		101,000				101,000
City-wide Infrastructure Replacement FY 22	378,750	378,750 (5)		378,750				378,750
Fire Alarm Replacement City Hall & City Garage	227,250	227,250 (5)		227,250				227,250
Comprehensive Plan	353,500	353,500 (5)		353,500				353,500
Reynal Road Reconstruction	505,000	505,000 (5)		505,000				505,000
Miscellaneous Street Reconstruction	1,066,372 (2)	1,066,372 (5)		1,066,372				1,066,372
City Hall Annex Building-Heating System	353,500	353,500 (5)		353,500				353,500
Highway Garage Floor Membrane Replacement	51,000	51,000 (5)		51,000				51,000
Renaissance Park Improvements	202,000	202,000 (5)		202,000				202,000
Public Safety Access Control	227,500	227,500 (5)		227,500				227,500
RS Acquisition Heavy Duty Vehicles & Equip. FY 23	5,043,000 (3)	5,043,000 (5)		5,043,000				5,043,000
Library Building Exterior Rehabilitation	404,000	404,000 (5)		404,000				404,000
Gillie Park Improvements FY 23	91,000	91,000 (5)		91,000				91,000
PS Building Chillers (Design)	303,000	303,000 (5)		303,000				303,000
Miscellaneous Street Reconstruction FY 23	1,375,927 (4)	1,375,927 (5)		1,375,927				1,375,927
<hr/>								
FY 22-23 Capital Improvement Program								7,241,700
FY 23-24 Capital Improvement Program								10,956,385
S/T General Improvements	11,898,299	11,898,299	-	11,898,299			-	30,096,384
<hr/>								
<b>Library:</b>								
None								
S/T Library Improvements								
<hr/>								

(1) Amended by \$120,000 to \$458,000 on 3/6/23  
(2) Amended from \$1,479,741 to \$1,066,372 on 6/6/22; SBs (\$413,369) with remainder various NYS grants  
(3) Amended by \$375,000 to \$4,243,000 on 1/3/23; and amended again by \$800,000 on 5/1/23  
(4) Amended by <\$386,203> on 6/5/23  
(5) Potential FY 2023-2024 Debt Sale

**PRO FORMA SCHEDULE OF DEBT PAYABLE  
JUNE 30, 2023 & 2024 (cont.)**

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/23	Projected Interest Rate	Fiscal Year 2023-2024		Balance Outstanding 6/30/24
						Principal Payments	Interest Payments	
<b>Parking:</b>								
Municipal Parking Lot Rehabilitation FY 17	404,000	404,000		404,000				404,000
Municipal Parking Structure Rehabilitation FY 23	808,000	808,000 (5)		808,000				808,000
Garage Elevator Modernization FY 23	1,515,000	1,515,000 (5)		1,515,000				1,515,000
FY 22-23 Capital Improvement Program								1,060,500
FY 23-24 Capital Improvement Program								3,210,000
S/T Parking Improvements	<u>2,727,000</u>	<u>2,727,000</u>	<u>-</u>	<u>2,727,000</u>				<u>6,997,500</u>
<b>Water Fund:</b>								
FY 22-23 Capital Improvement Program	45,353,000							45,353,000
FY 23-24 Capital Improvement Program								2,020,200
S/T Water Fund	<u>45,353,000</u>	<u>-</u>	<u>-</u>	<u>-</u>				<u>47,373,200</u>
<b>Sewer Fund:</b>								
Miscellaneous SS Improvements FY 22	909,000	909,000 (5)		909,000				909,000
Rolling Stock Acquisition Heavy Duty Vehicles FY 23	808,000	808,000 (5)		808,000				808,000
Miscellaneous SS Reconstruction FY 23	505,000	505,000 (5)		505,000				505,000
FY 22-23 Capital Improvement Program								-
FY 23-24 Capital Improvement Program								-
S/T Sewer Fund	<u>2,222,000</u>	<u>2,222,000</u>	<u>-</u>	<u>2,222,000</u>				<u>2,222,000</u>
<b>S/T Debt Payable</b>	<b>62,200,299</b>	<b>16,847,299</b>	<b>-</b>	<b>16,847,299</b>				<b>86,689,084</b>
<b>Performance Contract:</b>								
Energy Performance-NYPA Street Lighting	3,217,627	-		1,721,674	2.50%	325,200	43,198	1,396,474
<b>S/T Other Debt Payable</b>	<b>\$ 65,417,926</b>	<b>\$ 16,847,299</b>	<b>\$ -</b>	<b>\$ 18,568,973</b>		<b>\$ 325,200</b>	<b>\$ 43,198</b>	<b>\$ 88,085,558</b>
<b>Total Outstanding/Authorized Debt 6/30/2023</b>				<b>\$ 186,968,973</b>				<b>\$ 242,170,558</b>
Total Outstanding/Authorized/Planned Debt 6/30/24								

(5) Potential FY 2023-2024 Debt Sale

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# **SUPPLEMENTAL INFORMATION**

**CITY OF WHITE PLAINS, NEW YORK  
DEMOGRAPHIC AND STATISTICAL FACTS  
JUNE 30, 2022**

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 <sup>(1)</sup>**

Fiscal Year	Population	Median Age	Per Capita Income	Median Family Income	Median Household Income	Public School Enrollment	Unemployment Rate
2021-22	60,372	41.5	\$56,195	\$118,785	\$96,715	6,938	2.6%
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	10.3%
2018-19	58,404	38.1	\$47,907	\$110,400	\$87,550	7,165	3.2%

(1) Source: City of White Plains Comprehensive Annual Financial Report for Fiscal Year July 1, 2021-2022.

## GENERAL INFORMATION

<p>Date of Incorporation 1916</p> <p>Form of Government Mayor-Council</p> <p>Area 9.79 square miles</p> <p><b>Police Protection:</b></p> <p>Number of Stations 1</p> <p><b>Fire Protection:</b></p> <p>Number of Stations 7 (2 of which are equipped but not staffed)</p> <p>Number of Fire Hydrants 2,065</p> <p><b>Public Works:</b></p> <p>Number of Street Lights 5,000</p> <p>Miles of Paved City Streets 150</p> <p>Miles of Sanitary Sewers 127.1</p> <p>Miles of Storm Water Drains 83</p>	<p><b>Municipal Water Operations:</b></p> <p>Number of Metered Accounts 10,350</p> <p>Average Daily Consumption 7,094,929</p> <p>Miles of Water Mains 159.8</p> <p>Supply NYC Aqueduct</p> <p><b>Recreation and Culture:</b></p> <p>Total Acres of Parks 231</p> <p>Number of Parks and Recreation Facilities 23</p> <p>Number of Youth Programs 300</p> <p>Number of Adult Programs 80</p> <p>Number of Seniors Programs 110</p> <p>Number of Libraries 1</p> <p>Number of Volumes 229,413</p>
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## PRINCIPAL TAXPAYERS JUNE 30, 2022

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 13,386,607	4.68%
2	Westchester Mall LLC	Retail Outlet	11,376,450	3.98%
3	44 S. Broadway Property LLC	Office Space Rental	4,035,000	1.41%
4	Hart BS Commons, LLC	Apartments	3,728,000	1.30%
5	Gateway I Group, Inc.	Office Space Rental	3,425,000	1.20%
6	City Center	Retail Outlet	3,025,000	1.06%
7	360 Hamilton Plaza	Office Space Rental	2,675,000	0.94%
8	One City DE LLC	Apartments	2,300,000	0.80%
9	WP Galleria Realty LLC	Retail Outlet	2,286,000	0.80%
10	Avalon WP I, LLC	Apartments	2,249,000	0.79%
11	WPP Owner LLC	Office Space Rental	2,225,100	0.78%
12	Bloomington Road	Retail Outlet	2,100,000	0.73%
13	Clayton Estates LLC	Apartments	1,825,000	0.64%
14	1133-399 Westchester Ave LLC	Office Space Rental	1,725,000	0.60%
15	Westpark Associates	Office Space Rental	1,675,000	0.59%
16	ERST 10 Bank Street, LLC	Office Space Rental	1,500,000	0.52%
17	MG RMC Main LLC	Office Space Rental	1,450,000	0.51%
18	HPT ING-2 Properties	Office Space Rental	1,425,000	0.50%
19	WPP Land Acquisition	Retail Outlet	1,400,000	0.49%
20	Bryant Gardens Corp.	Cooperative Apartments	1,340,000	0.47%
			<b>\$ 65,151,157</b>	<b>22.77%</b>

**CITY OF WHITE PLAINS  
CONSTITUTIONAL TAX LIMIT  
PRO FORMA PROJECTED AS OF JULY 1, 2023**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage</u>
	2024	\$ 11,779,701,088		
	2023	11,088,144,535		
	2022	10,687,993,722		
	2021	10,736,451,208		
	2020	10,521,475,316		
Five Year Total Full Valuation		<u>\$ 54,813,765,869</u>		
Five Year Average Full Valuation		<u>\$ 10,962,753,174</u>		
Constitutional Tax Limit 2%		<u>\$ 219,255,063</u>	<u>\$ 778.78</u>	<u>100.00%</u>
FY 2023-24 Tax Levy (1)		\$ 67,086,941	\$ 238.29	30.60%
Allowable Exclusions		(16,615,185)	(59.02)	-7.58%
Tax Levy Subject to Limit		<u>\$ 50,471,756</u>	<u>\$ 179.27</u>	<u>23.02%</u>
Constitutional Tax Margin		<u>\$ 168,783,307</u>	<u>\$ 599.51</u>	<u>76.98%</u>

(1) Based upon Assessed Valuation of \$281,534,856 as certified by the Assessor on March 1, 2023 and an adopted Tax Rate of \$238.29 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>
2023-24	219,255,063	67,086,941	16,615,185	50,471,756	168,783,307	23.02%
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%

**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			
2023-24	\$ 238.29	\$ 712.85 <sup>(3)</sup>	\$106.22	19.04 <sup>(1)</sup> 22.79 <sup>(2)</sup>	\$ 12.00	\$137.26 141.01	\$1,088.40 1,092.15	
2022-23	234.51	688.17	111.83	16.59 <sup>(1)</sup> 21.42 <sup>(2)</sup>	11.41	139.83 144.66	1,062.51 1,067.34	
2021-22	230.22	692.24	114.27	16.06 <sup>(1)</sup> 21.86 <sup>(2)</sup>	10.70	141.03 146.83	1,063.49 1,069.29	
2020-21	224.52	683.17	122.08	16.51 <sup>(1)</sup> 21.60 <sup>(2)</sup>	9.59	148.18 153.27	1,055.87 1,060.96	
2019-20	217.07	672.66	118.14	17.11 <sup>(1)</sup> 20.64 <sup>(2)</sup>	9.83	145.08 148.61	1,034.81 1,038.34	
2018-19	211.36	644.66	103.32	14.37 <sup>(1)</sup> 18.03 <sup>(2)</sup>	8.92	126.61 130.27	982.63 986.29	
2017-18	205.37	625.46	102.96	14.68 <sup>(1)</sup> 18.25 <sup>(2)</sup>	9.26	126.90 130.47	957.73 961.30	
2016-17	200.95	615.61	103.89	14.77 <sup>(1)</sup> 16.63 <sup>(2)</sup>	9.27	127.93 129.79	944.49 946.35	
2015-16	200.74	613.74	103.73	14.80 <sup>(1)</sup> 15.92 <sup>(2)</sup>	9.53	128.06 129.18	942.54 943.66	
2014-15	196.14	600.22	100.99	14.80 <sup>(1)</sup> 15.53 <sup>(2)</sup>	9.14	124.93 125.66	921.29 922.02	
2013-14	191.74	583.21	99.24	15.79 <sup>(1)</sup> 16.33 <sup>(2)</sup>	9.43	124.46 125.00	899.41 899.95	
2012-13	184.47	565.50	106.28	16.43 <sup>(1)</sup> 18.28 <sup>(2)</sup>	10.02	132.73 134.58	882.70 884.55	
2011-12	176.11	548.89	110.59	17.17 <sup>(1)</sup> 18.82 <sup>(2)</sup>	10.51	138.27 139.92	863.27 864.92	
2010-11	167.82	534.63	112.97	17.13 <sup>(1)</sup> 18.94 <sup>(2)</sup>	10.50	140.60 142.41	843.05 844.86	
2009-10	157.06	515.15	110.88	15.95 <sup>(1)</sup> 18.44 <sup>(2)</sup>	10.17	137.00 139.49	809.21 811.70	

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

Office of State Comptroller Tax Levy Cap Reporting Form	
Proposed Budget Fiscal Year Ended June 30, 2024	
Prepared May 30, 2023	
Tax Levy Cap - Calculations and Totals	
<b>Tax Levy Limit ( Cap) Before Adjustments and Exclusions:</b>	
1. a. Real property tax levy current fiscal year	\$ 67,087,244
b. BID special assessment levies current fiscal year	700,000
Total taxes levied current fiscal year	67,787,244
2. Less total reserve amount (including interest earned) from current fiscal year	-
	67,787,244
3. Tax Base Growth Factor	1.0124
	68,627,806
4. Add PILOTS receivable current fiscal year	1,390,350
	70,018,156
Allowable levy growth factor (2% or rate of inflation, whichever is less)	1.0200
	71,418,519
5. Less PILOTS receivable forthcoming fiscal year	(1,615,840)
7. Plus available carryover from current fiscal year	813,389
<b>Total Levy Limit (Cap) Before Adjustments and Exclusions</b>	<b>70,616,068</b>
<b>9. Adjustments for Transfer of Local Government Functions:</b>	
Costs incurred from transfer of local government functions	-
Savings realized from transfer of local government functions	-
<b>Total Adjustments for Transfer of Local Government Functions</b>	<b>-</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>70,616,068</b>
<b>Exclusions:</b>	
6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy	-
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	-
a. ERS	-
b. PFRS	-
c. TRS	-
<b>Total Exclusions</b>	<b>-</b>
<b>Tax Levy Limit, Adjusted for Transfers and Exclusions</b>	<b>\$ 70,616,068</b>
Real property tax levy	\$ 67,086,941
BID special assessments	900,000
Total Real Property Tax Levy	\$ 67,986,941
<b>Difference Between Tax Levy Limit and Tax Levy</b>	<b>\$ 2,629,127</b>
<b>Do you plan to override the cap in the forthcoming year?</b>	<b>No</b>
<b>For informational purposes only:</b>	
Total taxes levied current fiscal year	\$ 67,787,244
Tax levy limit forthcoming fiscal year	70,616,068
Additional tax levy amount available within tax limit in forthcoming year	\$ 2,828,824
Tax levy forthcoming year as percentage increase over current year tax levy	4.17%





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

<u>Fiscal Year</u>	<u>Property Tax Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years <sup>(2)</sup></u>	<u>Total Collections to Date</u>	
		<u>Amount Collected</u>	<u>Percent of Levy</u>		<u>Amount Collected</u>	<u>Percent of Levy</u>
2021-22	\$ 65,451,693	\$ 65,159,823	99.55%	\$ -	\$ 65,159,823	99.55%
2020-21	63,879,523	63,490,820	99.39%	248,604	63,739,424	99.78%
2019-20	61,436,820	61,082,946	99.42%	265,236	61,348,182	99.86%
2018-19	59,844,743	59,521,700	99.46%	277,622	59,799,322	99.92%
2017-18	57,844,321	57,594,024	99.57%	233,913	57,827,937	99.97%
2016-17	55,648,820	55,336,066	99.44%	301,289	55,637,355	99.98%
2015-16	55,616,023	55,317,834	99.46%	283,741	55,601,575	99.97%
2014-15	54,326,680	54,060,085	99.51%	256,126	54,316,211	99.98%
2013-14	53,253,982	52,945,567	99.42%	305,795	53,252,362	99.99%
2012-13	50,834,785	50,539,754	99.42%	295,031	50,834,785	100.00%

(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2021 - June 30, 2022

(2) Collections in subsequent years are through June 30, 2022

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

Month	2017-2018	2018-19	2019-20	2020-21	2021-22	2022-23	Variance Over / Under 21-22
July	\$ 3,499,460 -6.0%	\$ 3,747,372 7.1%	\$ 3,495,587 -6.7%	\$ 3,154,771 -9.7%	\$ 3,790,549 20.2%	\$ 3,881,452 2.4%	
August	4,232,520 24.9%	3,500,948 -17.3%	3,528,241 0.8%	3,285,256 -6.9%	3,543,321 7.9%	3,934,909 11.1%	
September	3,335,546 -24.4%	3,744,163 12.3%	4,803,682 28.3%	2,876,235 -40.1%	4,609,764 60.3%	5,147,094 11.7%	
	<b>11,067,526</b> <b>-4.0%</b>	<b>10,992,483</b> <b>-0.7%</b>	<b>11,827,510</b> <b>7.6%</b>	<b>9,316,262</b> <b>-21.2%</b>	<b>11,943,634</b> <b>28.2%</b>	<b>12,963,455</b> <b>8.5%</b>	
October	3,953,128 10.3%	3,639,983 -7.9%	3,608,318 -0.9%	3,549,080 -1.6%	3,870,292 9.1%	4,065,523 5.0%	
November	3,820,163 5.0%	3,599,834 -5.8%	3,578,341 -0.6%	3,416,681 -4.5%	3,872,984 13.4%	4,080,292 5.4%	
December	4,106,666 -3.5%	4,076,901 -0.7%	5,247,193 28.7%	3,264,800 -37.8%	4,951,218 51.7%	4,846,415 -2.1%	
	<b>11,879,957</b> <b>3.5%</b>	<b>11,316,718</b> <b>-4.7%</b>	<b>12,433,852</b> <b>9.9%</b>	<b>10,230,561</b> <b>-17.7%</b>	<b>12,694,494</b> <b>24.1%</b>	<b>12,992,230</b> <b>2.3%</b>	
January	4,119,261 1.8%	4,094,116 -0.6%	4,575,641 11.8%	4,054,784 -11.4%	4,621,583 14.0%	4,695,658 1.6%	
February	3,505,117 8.8%	3,331,635 -4.9%	3,718,564 11.6%	3,357,157 -9.7%	3,841,556 14.4%	3,715,351 -3.3%	
March	3,611,822 -3.4%	4,133,375 14.4%	3,312,253 -19.9%	3,427,606 3.5%	3,936,783 14.9%	4,509,628 14.6%	
	<b>11,236,200</b> <b>2.1%</b>	<b>11,559,126</b> <b>2.9%</b>	<b>11,606,458</b> <b>0.4%</b>	<b>10,839,547</b> <b>-6.6%</b>	<b>12,399,922</b> <b>14.4%</b>	<b>12,920,637</b> <b>4.2%</b>	
April	3,380,702 6.7%	3,334,283 -1.4%	2,665,412 -20.1%	3,537,914 32.7%	3,722,630 5.2%	4,006,522 7.6%	
May	3,316,835 -0.3%	3,358,753 1.3%	2,266,985 -32.5%	3,493,426 54.1%	3,804,205 8.9%		
June	4,187,795 8.2%	4,542,618 8.5%	2,143,008 -52.8%	4,244,231 98.1%	4,854,891 14.4%		
	<b>10,885,332</b> <b>5.0%</b>	<b>11,235,654</b> <b>3.2%</b>	<b>7,075,405</b> <b>-37.0%</b>	<b>11,275,571</b> <b>59.4%</b>	<b>12,381,726</b> <b>9.8%</b>	<b>4,006,522</b> <b></b>	
Total	\$ 45,069,015 1.6%	\$ 45,103,981 0.1%	\$ 42,943,225 -4.8%	\$ 41,661,941 -3.0%	\$ 49,419,776 18.6%	\$ 42,882,844 5.2%	

**TEN MONTHS YEAR TO DATE:**      **\$ 40,760,680**      **\$ 42,882,844**      **5.2%**

**Restricted-Tax Stabilization**      **\$ 5,007,666**      **\$ 4,771,469**      **\$ 4,764,760**

\* Effective June 1, 2010, the City's portion of the sales tax rate was amended to 2.5% of which .25% is dedicated to the City's Tax Stabilization Account; total new rate 8.375.

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

**Mayor**

**Common  
Council**

**Operating Departments**



**Advisory Boards & Commissions**



**Other Operating Agencies**

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

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

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

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

DEPARTMENT	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET
<b>GENERAL FUND:</b>					
<b>Council and Boards:</b>					
Common Council	6	6	6	6	6
Legislative Aide - Common Council	0	0	0	0	1
<b>S/T</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
<b>General Government:</b>					
Office of the Mayor	6	6	6	6	6
City Clerk Office	6	6	6	6	6
Law Department	10	10	10	10	10
Assessor Office	5	5	5	5	5
Finance Department	17	17	17	17	17
Information Technology	7	7	7	7	7
Budget Department	4	4	4	4	4
Purchase Department	5	5	5	5	5
Planning Department	7	7	7	7	7
Building Department	23	23	23	23	23
Personnel Department	5	5	5	5	5
<b>S/T</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>
<b>Public Works:</b>					
Bureau of Administration	10	10	10	11	11
Bureau of Engineering	17	17	17	17	17
Bureau of Building Maintenance	19	19	19	21	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	68	68
Bureau of Sanitation	60	60	60	60	60
<b>S/T</b>	<b>198</b>	<b>198</b>	<b>198</b>	<b>199</b>	<b>199</b>
<b>Public Safety:</b>					
Public Safety Administration	5	5	5	5	5
Fire Department	151	154	154	156	159
Police Department	228	233	233	236	240
<b>S/T</b>	<b>384</b>	<b>392</b>	<b>392</b>	<b>397</b>	<b>404</b>
<b>Community Services:</b>					
Recreation & Parks	14	14	14	14	14
Youth Bureau	13	13	13	13	14
<b>S/T</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>28</b>
<b>Parking Department:</b>					
Administration	7	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
<b>S/T</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>97</b>
<b>TOTAL GENERAL FUND</b>	<b>807</b>	<b>815</b>	<b>815</b>	<b>821</b>	<b>830</b>
Library Fund	35	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
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>879</b>	<b>887</b>	<b>887</b>	<b>893</b>	<b>902</b>

**CITY OF WHITE PLAINS  
SUMMARY ANALYSIS OF STAFFING  
FISCAL YEAR 2023-2024  
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

**TOTAL STAFFING**

	AUTH.	FUNDED	VAC.	% VAC.
Adopted Budget	902	867	35	3.9%
12/31/22	893	832	61	6.8%
06/30/22	887	811	76	8.6%
06/30/21	887	805	82	9.2%
06/30/20	879	821	58	6.6%
06/30/19	881	797	84	9.5%

**STAFFING BY FUND**

	GENERAL FUND		LIBRARY FUND		SEWER RENT FUND		WATER FUND		SELF INS. FUND	
	AUTH.	FUNDED	AUTH.	FUNDED	AUTH.	FUNDED	AUTH.	FUNDED	AUTH.	FUNDED
Adopted Budget	830	800	35	31	7	7	29	29	1	0
12/31/22	821	770	35	29	7	7	29	26	1	0
06/30/22	815	749	35	28	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

**STAFFING BY FUNCTION**

	GENERAL GOV'T			PUBLIC WORKS			PUBLIC SAFETY			COMMUNITY SERVICES		
	AUTH.	FUNDED	VAC.	AUTH.	FUNDED	VAC.	AUTH.	FUNDED	VAC.	AUTH.	FUNDED	VAC.
Adopted Budget	200	181	19	235	224	11	404	403	1	63	59	4
12/31/22	199	169	30	235	217	18	397	392	5	62	54	8
06/30/22	199	167	32	234	218	16	392	373	19	62	53	9
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

**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			Total	% of Total
					Overtime	Part-time	Other <sup>(1)</sup>		
2023-2024 (Adopted)	87,826,603	6.4%	\$ 78,535,751	89.4%	6,126,632	3,009,671	154,549	9,290,852	10.6%
2022-23 (12/31/22)	82,535,120	6.7%	\$ 74,108,415	89.8%	5,563,428	2,708,728	154,549	8,426,705	10.2%
2021-22	77,384,788	0.7%	70,321,448	90.9%	5,453,130	1,455,575	154,635	7,063,340	9.1%
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%

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

**SUMMARY OF NEGOTIATED WAGE SETTLEMENTS**

F/Y	CSEA	Police	Fire	Teamsters
2023-24	3.00%	3.00%	3.00%	3.00%
2022-23	2.50%	3.00%	3.00%	2.50%
2021-22	2.25%	2.25%	2.25%	2.25%
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%

**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>
<b><u>EMPLOYEES:</u></b>				
3/31/23	556	\$ 39,482,522	\$ 4,612,489	11.68 %
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
<b><u>POLICE &amp; FIRE:</u></b>				
3/31/23	344	\$ 40,665,394	\$ 10,992,540	27.03 %
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

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

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

<b><u>Health Insurance*</u></b>	<b>Monthly Premiums</b>			
	<b><u>Individual</u></b>	<b><u>% Increase</u></b>	<b><u>Family</u></b>	<b><u>% Increase</u></b>
January 1, 2024 (estimate)	\$ 1,412.31	5.0%	3,334.66	5.0%
January 1, 2023	1,345.06	12.5%	3,175.87	14.9%
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%

\* New York State Plan (Non-Medicare)

<b><u>Social Security</u></b>	<b><u>Rate</u></b>	<b><u>Maximum Salary Subject to Withholding</u></b>
2024 (estimate)	6.20% 1.45%	\$160,200 No Limit
2023	6.20% 1.45%	\$160,200 No Limit
2022	6.20% 1.45%	\$147,000 No Limit
2021	6.20% 1.45%	\$142,800 No Limit
2020	6.2% 1.45%	\$137,700 No Limit
2019	6.2% 1.45%	\$132,900 No Limit
2018	6.2% 1.45%	\$128,700 No Limit
2017	6.2% 1.45%	\$127,200 No Limit
2016	6.2% 1.45%	\$118,500 No Limit
2015	6.2% 1.45%	\$118,500 No Limit

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

CATEGORY	SALARY 7/01/23
<b>Elected Officials</b>	
Mayor	\$ 176,700
Common Council Member	39,700
Common Council Member (President's Stipend)	2,500
<hr/>	
<b>Appointed Officials</b>	
Assessor	\$ 164,100
Budget Director	185,000
Deputy Budget Director	0
Commissioner of Building	185,000
Deputy Commissioner of Building	163,700
City Clerk	145,600
Deputy City Clerk	95,000
Corporation Counsel	237,900
Chief Deputy Corporation Counsel	0
Deputy Corporation Counsel	198,900
Chief of Staff	0
Commissioner of Finance	185,900
Deputy Commissioner of Finance	167,100
Chief Information Officer	167,800
Library Director	182,400
Personnel Officer	193,000
Deputy Personnel Officer	128,800
Physician	63,300
Commissioner of Parking	185,000
Deputy Commissioner of Parking I	155,500
Deputy Commissioner of Parking II	166,400
Commissioner of Planning	185,000
Deputy Commissioner of Planning	157,000
Commissioner of Public Safety	225,400
Deputy Commissioner of Public Safety	213,800
Commissioner of Public Works	199,300
Deputy Commissioner of Public Works	171,300
Commissioner of Purchase	151,100
Commissioner of Recreation & Parks	177,600
Deputy Commissioner of Recreation & Parks	139,100
Youth Services Director	161,900
Deputy Youth Services Director	138,300

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

<b>CATEGORY/ BARGAINING UNIT</b>	<b>GRADE</b>	<b>MINIMUM 7/01/23</b>	<b>MAXIMUM 7/01/23</b>	
<b>Managerial/ Confidential and MC7A</b>	6	\$ 50,675	\$ 65,896	
	7	53,070	69,013	
	8	55,933	83,431	
	9	59,850	89,208	
	10	64,039	95,986	
	11	68,520	102,192	
	12	73,315	110,523	
	13	78,450	118,967	
	14	83,941	127,054	
	15	89,816	135,184	
	16	96,103	143,536	
	17	102,831	156,214	
	18	112,087	168,779	
	19	122,173	181,813	
	20	143,156	195,185	
		Fire Chief	207,629	
		Police Chief	207,629	
	Asst. Police Chief	190,074		
<b>CSEA, CS7A and CS8A</b>	1	\$ 40,248	\$ 59,450	
	2	41,901	61,877	
	3	44,712	64,958	
	4	45,894	67,967	
	5	47,991	71,209	
	6	49,262	73,776	
	7	51,581	77,630	
	7A	52,702	78,861	
	8	54,372	81,960	
	8Q	49,262	84,133	
	9	57,655	87,630	
	10	62,256	94,300	
	11	66,303	100,396	
	12	71,210	108,591	
	13	76,150	116,879	
	14	81,204	124,828	
	15	86,311	132,812	
	16	91,325	141,025	
	17	100,058	153,475	
	18	109,220	165,828	
19	118,160	178,637		
20	126,949	192,676		
	School Crossing Guard	15,718	16,183	
<b>PBA and PBA1</b>	Police Officer	\$ 58,260	\$ 114,062	
	Sergeant	130,112	135,666	
	Lieutenant	149,629	155,964	
	Captain	172,073	179,306	
<b>PFFA and FIRA</b>	Fire Fighter	\$ 57,686	\$ 112,687	
	Lieutenant	128,539	134,031	
<b>PFFA Deputies</b>	Deputy Chief	\$ 169,992	\$ 177,142	
<b>Teamsters and TEA1</b>	Sanitation Worker	\$ 46,382	\$ 78,536	
	Sanitation Driver	76,965	84,453	
	Sanitation Leader	85,471	94,687	

**CABLE TV FUND  
COMBINING ADOPTED BUDGET  
JULY 1, 2023 - JUNE 30, 2024**

**OPERATING BUDGETS**

	<b>TV34 PUBLIC ACCESS</b>	<b>TV35 GOVERNMENT ACCESS</b>	<b>Subtotal</b>	<b>TCAP CAPITAL</b>	<b>TOTAL CABLE TV FUND</b>
<b>REVENUES:</b>					
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	3,000	-	3,000	20,000	23,000
Appropriated Fund Balance	110,000	-	110,000	-	110,000
<b>TOTAL</b>	<b>\$ 326,250</b>	<b>\$ 90,750</b>	<b>\$ 417,000</b>	<b>\$ 268,000</b>	<b>\$ 685,000</b>
<b>EXPENDITURES:</b>					
Salaries & Wages	\$ 145,754	\$ 93,217	\$ 238,971	\$ -	\$ 238,971
Employee Benefits	99,771	34,482	134,253	-	134,253
Materials & Supplies	3,250	1,100	4,350	-	4,350
Direct Costs	26,500	7,400	33,900	-	33,900
Equipment-Studio	-	-	-	10,000	10,000
Equipment-Other	-	-	-	13,700	13,700
Transfer to Capital Projects	-	-	-	-	-
Reserve for Financing	5,526	-	5,526	244,300	249,826
<b>TOTAL</b>	<b>\$ 280,801</b>	<b>\$ 136,199</b>	<b>\$ 417,000</b>	<b>\$ 268,000</b>	<b>\$ 685,000</b>

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**ADOPTED  
BUDGET  
ORDINANCES**

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**AN ORDINANCE ADOPTING THE TAX BUDGET FOR THE GENERAL FUND  
FOR FISCAL YEAR 2023-2024**

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 2023 and terminating at midnight on the thirtieth day of June 2024, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**COUNCIL AND BOARDS**

<b>Code 1100 - COMMON COUNCIL</b>			
1.000 - Salaries and Wages	\$	240,700	
2.000 - Employee Benefits		104,109	
3.000 - Materials and Supplies		6,700	
4.000 - Direct Costs		55,000	
5.000 - Equipment		-	
9.990 - Reserve for Financing		<u>1,700,000</u>	\$ 2,106,509
<b>Code 1200 - CITY COURT</b>			
2.000 - Employee Benefits		2,500	
3.000 - Materials and Supplies		23,500	
4.000 - Direct Costs		<u>5,500</u>	31,500
<b>Code 1300 - BOARD OF ASSESSMENT REVIEW</b>			
1.000 - Salaries and Wages		16,763	
2.000 - Employee Benefits		1,970	
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		<u>300</u>	19,533
<b>Code 1400 - ZONING BOARD OF APPEALS</b>			
1.000 - Salaries and Wages		2,500	
2.000 - Employee Benefits		379	
3.000 - Materials and Supplies		<u>672</u>	3,551
<b>Code 1500 - REAL ESTATE COMMITTEE</b>			
3.000 - Materials and Supplies		525	
4.000 - Direct Costs		<u>2,500</u>	3,025
<b>Code 1800 - BOARD OF ETHICS</b>			
4.000 - Direct Costs		<u>300</u>	300
<b>Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD</b>			
1.000 - Salaries and Wages		9,500	
2.000 - Employee Benefits		989	
9.000 - Other Financial Uses		<u>-</u>	10,489
<b>TOTAL COUNCIL AND BOARDS</b>			<u><b>2,174,907</b></u>

**GENERAL GOVERNMENT**

<b>Code 2100 - OFFICE OF THE MAYOR</b>		
1.000 - Salaries and Wages	587,999	
2.000 - Employee Benefits	320,089	
3.000 - Materials and Supplies	15,550	
4.000 - Direct Costs	96,000	
5.000 - Equipment	<u>11,500</u>	1,031,138
<b>Code 2200 - CITY CLERK</b>		
1.000 - Salaries and Wages	456,104	
2.000 - Employee Benefits	198,906	
3.000 - Materials and Supplies	20,550	
4.000 - Direct Costs	102,000	
5.000 - Equipment	<u>1,800</u>	779,360
<b>Code 2300 - LAW</b>		
1.000 - Salaries and Wages	1,545,599	
2.000 - Employee Benefits	511,513	
3.000 - Materials and Supplies	57,700	
4.000 - Direct Costs	876,000	
5.000 - Equipment	<u>7,000</u>	2,997,812
<b>Code 2400 - ASSESSOR</b>		
1.000 - Salaries and Wages	489,818	
2.000 - Employee Benefits	243,279	
3.000 - Materials and Supplies	121,310	
4.000 - Direct Costs	1,800	
5.000 - Equipment	<u>700</u>	856,907
<b>Code 2500 - FINANCE DEPARTMENT</b>		
1.000 - Salaries and Wages	1,613,596	
2.000 - Employee Benefits	15,718,743	
3.000 - Materials and Supplies	64,350	
4.000 - Direct Costs	8,754,991	
5.000 - Equipment	-	
9.000 - Other Financial Uses	<u>8,786,975</u>	34,938,655
<b>Code 2520 - BUDGET DEPARTMENT</b>		
1.000 - Salaries and Wages	425,000	
2.000 - Employee Benefits	98,474	
3.000 - Materials and Supplies	12,700	
4.000 - Direct Costs	30,000	
5.000 - Equipment	<u>2,200</u>	568,374
<b>Code 2530 - INFORMATION TECHNOLOGY</b>		
1.000 - Salaries and Wages	807,263	
2.000 - Employee Benefits	343,194	
3.000 - Materials and Supplies	343,407	
4.000 - Direct Costs	226,825	
5.000 - Equipment	<u>15,500</u>	1,736,189
<b>Code 2590 - PURCHASE DEPARTMENT</b>		
1.000 - Salaries and Wages	412,974	
2.000 - Employee Benefits	221,517	
3.000 - Materials and Supplies	8,300	
5.000 - Equipment	<u>67,000</u>	709,791
<b>Code 2600 - PLANNING DEPARTMENT</b>		
1.000 - Salaries and Wages	825,365	
2.000 - Employee Benefits	323,428	
3.000 - Materials and Supplies	12,100	
4.000 - Direct Costs	122,400	
5.000 - Equipment	<u>-</u>	1,283,293

<b>Code 2700</b>	<b>BUILDING DEPARTMENT</b>		
1.000 -	Salaries and Wages	2,276,258	
2.000 -	Employee Benefits	1,049,880	
3.000 -	Materials and Supplies	40,330	
4.000 -	Direct Costs	32,600	
5.000 -	Equipment/Rolling Stock	53,400	3,452,468
		<hr/>	
<b>Code 2900</b>	<b>PERSONNEL DEPARTMENT</b>		
1.000 -	Salaries and Wages	747,232	
2.000 -	Employee Benefits	263,746	
3.000 -	Materials and Supplies	18,650	
4.000 -	Direct Costs	93,673	
5.000 -	Equipment	500	1,123,801
		<hr/>	<hr/>
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>49,477,788</b>

**PUBLIC WORKS**

<b>Code 3010</b>	<b>PUBLIC WORKS ADMINISTRATION</b>		
1.000 -	Salaries and Wages	1,275,297	
2.000 -	Employee Benefits	617,188	
3.000 -	Materials and Supplies	83,731	
4.000 -	Direct Costs	59,790	
5.000 -	Equipment	66,400	2,102,406
		<hr/>	
<b>Code 3100</b>	<b>BUREAU OF ENGINEERING</b>		
1.000 -	Salaries and Wages	1,958,378	
2.000 -	Employee Benefits	1,016,560	
3.000 -	Materials and Supplies	27,550	
4.000 -	Direct Costs	4,240	
5.000 -	Equipment	4,767	3,011,495
		<hr/>	
<b>Code 3200</b>	<b>BUREAU OF BUILDING MAINTENANCE</b>		
1.000 -	Salaries and Wages	1,605,491	
2.000 -	Employee Benefits	785,866	
3.000 -	Materials and Supplies	1,984,999	
4.000 -	Direct Costs	978,375	
5.000 -	Equipment	21,775	5,376,506
		<hr/>	
<b>Code 3300</b>	<b>BUREAU OF GARAGE AND SHOP</b>		
1.000 -	Salaries and Wages	1,623,179	
2.000 -	Employee Benefits	799,180	
3.000 -	Materials and Supplies	160,732	
4.000 -	Direct Costs	7,600	
5.000 -	Equipment/Rolling Stock	85,000	2,675,691
		<hr/>	
<b>Code 3500</b>	<b>BUREAU OF STORM WATER</b>		
1.000 -	Salaries and Wages	105,218	
2.000 -	Employee Benefits	39,057	
3.000 -	Materials and Supplies	12,500	
4.000 -	Direct Costs	-	156,775
		<hr/>	
<b>Code 3600</b>	<b>BUREAU OF HIGHWAYS</b>		
1.000 -	Salaries and Wages	4,373,562	
2.000 -	Employee Benefits	2,254,317	
3.000 -	Materials and Supplies	3,236,870	
4.000 -	Direct Costs	264,883	
5.000 -	Equipment	8,500	10,138,132
		<hr/>	

<b>Code 3601 - BUREAU OF PARKS MAINTENANCE</b>		
1.000 - Salaries and Wages	1,314,491	
2.000 - Employee Benefits	584,132	
3.000 - Materials and Supplies	430,930	
4.000 - Direct Costs	114,988	
5.000 - Equipment	<u>60,000</u>	2,504,541
<b>Code 3800 - BUREAU OF SANITATION</b>		
1.000 - Salaries and Wages	4,546,990	
2.000 - Employee Benefits	2,647,198	
3.000 - Materials and Supplies	491,050	
4.000 - Direct Costs	992,422	
5.000 - Equipment	<u>-</u>	8,677,660
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>		<u><b>34,643,206</b></u>

**PARKING DEPARTMENT**

<b>Code 3900 - GENERAL OPERATIONS</b>		
1.000 - Salaries and Wages	2,340,433	
2.000 - Employee Benefits	1,202,291	
3.000 - Materials and Supplies	372,200	
4.000 - Direct Costs	954,191	
5.000 - Equipment/Rolling Stock	398,817	
9.000 - Other Financial Uses	<u>4,563,521</u>	9,831,453
<b>Code 3920 - GARAGES</b>		
1.000 - Salaries and Wages	695,713	
2.000 - Employee Benefits	340,464	
3.000 - Materials and Supplies	1,028,999	
4.000 - Direct Costs	<u>430,378</u>	2,495,554
<b>Code 3930 - PARKING LOTS</b>		
3.000 - Materials and Supplies	200,064	
4.000 - Direct Costs	<u>60,270</u>	260,334
<b>Code 3950 - VIOLATIONS BUREAU</b>		
1.000 - Salaries and Wages	415,334	
2.000 - Employee Benefits	185,522	
3.000 - Materials and Supplies	80,950	
4.000 - Direct Costs	<u>1,250,040</u>	1,931,846
<b>Code 3960 - ENFORCEMENT GENERAL PARKING</b>		
1.000 - Salaries and Wages	2,009,917	
2.000 - Employee Benefits	901,863	
3.000 - Materials and Supplies	7,600	
5.000 - Equipment	<u>4,000</u>	2,923,380
<b>Code 3970 - CITY CENTER ENFORCEMENT</b>		
1.000 - Salaries and Wages	272,731	
2.000 - Employee Benefits	<u>167,773</u>	440,504
<b>Code 3980 - TRAFFIC</b>		
1.000 - Salaries and Wages	851,667	
2.000 - Employee Benefits	446,307	
3.000 - Materials and Supplies	279,031	
4.000 - Direct Costs	37,900	
5.000 - Equipment	<u>18,000</u>	1,632,905
<b>TOTAL PARKING DEPARTMENT</b>		<u><b>19,515,976</b></u>

**PUBLIC SAFETY**

<b>Code 4100 - ADMINISTRATION</b>		
1.000 - Salaries and Wages	664,661	
2.000 - Employee Benefits	196,209	
3.000 - Materials and Supplies	325,700	
4.000 - Direct Costs	<u>805,730</u>	1,992,300
<b>Code 4200 - FIRE DEPARTMENT</b>		
1.000 - Salaries and Wages	19,991,857	
2.000 - Employee Benefits	12,281,251	
3.000 - Materials and Supplies	349,689	
4.000 - Direct Costs	104,968	
5.000 - Equipment	<u>227,650</u>	32,955,415
<b>Code 4300 - POLICE DEPARTMENT</b>		
1.000 - Salaries and Wages	28,598,575	
2.000 - Employee Benefits	15,469,177	
3.000 - Materials and Supplies	917,040	
4.000 - Direct Costs	221,267	
5.000 - Equipment/Rolling Stock	430,000	
9.200 - To Special Revenue Fund	<u>-</u>	<u>45,636,059</u>
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>		<b><u>80,583,774</u></b>

**COMMUNITY SERVICES**

<b>Code 5100 - PUBLIC LIBRARY</b>		
9.000 - Contribution to Library Fund		6,985,708
<b>Code 5200 - RECREATION AND PARKS DEPARTMENT</b>		
1.000 - Salaries and Wages	2,449,041	
2.000 - Employee Benefits	802,529	
3.000 - Materials and Supplies	675,962	
4.000 - Direct Costs	891,320	
5.000 - Equipment/Rolling Stock	<u>8,200</u>	4,827,052
<b>Code 5500 - YOUTH BUREAU</b>		
1.000 - Salaries and Wages	2,277,397	
2.000 - Employee Benefits	745,832	
3.000 - Materials and Supplies	81,557	
4.000 - Direct Costs	127,835	
5.000 - Equipment/Rolling Stock	<u>57,500</u>	3,290,121
<b>TOTAL COMMUNITY SERVICES</b>		<b><u>15,102,881</u></b>

**GROSS BUDGET** **\$ 201,498,532**

Less Estimated Revenues:		
Tax Related Items (Excluding Tax Levy)	\$ 4,828,640	
Sales and Use Tax	54,440,000	
BID Assessments	900,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental - other	2,670,694	
Charges for Services	24,164,190	
Licenses and Permits	10,141,527	
Fines and Forfeitures	9,862,111	
Interest Earnings	1,530,000	
Other Revenues	<u>6,731,135</u>	<u>\$ 120,731,553</u>

Appropriation of Open Space Reserve	120,000	
Appropriation of Reserve for Tax Certiorari	1,700,000	
Appropriation of Reserve for Tax Stabilization	-	
Appropriation of Fund Balance	<u>11,882,038</u>	<u>13,702,038</u>
<b>Subtotal</b>		134,433,591
TOTAL TAX LEVY 2023-2024	67,086,941	
Less Allowance for Uncollected Taxes	<u>(22,000)</u>	<u>67,064,941</u>
		<b><u>\$ 201,498,532</u></b>

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

§ 3. The following appropriations with the exception of those cited in Section 4 are subject to expenditure 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	\$1,700,000

§ 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 2023-2024 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 2024, 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 2024. Whenever any authorized position is 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, 2023, 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 2023-2024 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2023-2024 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 2023 and terminating at midnight on the thirtieth day of June 2024, and collected from the several owners and occupants thereof, the sum of \$67,086,941 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 2023-2024**

Real Estate	\$266,764,949
Special Franchise	<u>14,769,907</u>
	<b><u>\$281,534,856</u></b>

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

	<u>Rate</u>	<u>%</u>
Operations	\$188.40	79.1%
Debt Service	<u>49.89</u>	<u>20.9%</u>
	<b><u>\$238.29</u></b>	<b><u>100.0%</u></b>

§ 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 2023, and terminating at midnight on the thirtieth day of June 2024, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2023.

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**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE LIBRARY FUND FOR FISCAL YEAR 2023-2024**

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 2023 and terminating at midnight on the thirtieth day of June 2024, 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	\$ 3,206,507
2.000 - Employee Benefits	1,792,576
3.000 - Materials and Supplies	993,256
4.000 - Direct Costs	405,128
5.000 - Equipment	10,172
9.300 - Transfer to Debt Service Fund	695,474
9.990 - Reserve for Financing	<u>23,552</u>
<b>Total Expenses</b>	<b><u>\$ 7,126,665</u></b>

Revenues:

02200 - Intergovernmental	\$ 17,457
03600 - Charges for Services	1,000
06600 - Miscellaneous	22,500
09910 - General Fund Contribution	<u>6,985,708</u>
<b>Total Revenues</b>	<b>7,026,665</b>
Appropriation of Fund Balance	<u>100,000</u>
<b>Total Revenues and Appropriation of Fund Balance</b>	<b><u>\$ 7,126,665</u></b>

**§ 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 2023-2024 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 2024, 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 2024. Whenever an authorized position is 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, 2023.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SELF INSURANCE FUND FOR FISCAL YEAR 2023-2024**

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 2023 and terminating at midnight on the thirtieth day of June 2024, 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		19,992
3.000 - Materials and Supplies		100
4.000 - Direct Costs:		
Liability Insurance	\$ 1,424,931	
Workers' Compensation	2,200,000	
Unemployment	62,556	
Contractual Services and Premiums	1,898,254	5,585,741
9.990 - Reserve for Financing		-
<b>Total Expenses</b>		<b>\$ 5,623,833</b>

Revenues:

03330 - SIF Services Administration		\$ 395,346
03331 - SIF Services Liability		2,673,931
03332 - SIF Services Workers' Compensation		2,492,000
03333 - SIF Services Unemployment		62,556
<b>Total Revenues</b>		<b>\$ 5,623,833</b>

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

§ 3. Appropriations from Code No. 6600-9.990 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 2023-2024 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 2024, 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 2024. Whenever an authorized position is 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, 2023.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SEWER RENT FUND FOR FISCAL YEAR 2023-2024**

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 2023 and terminating at midnight on the thirtieth day of June 2024, 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	\$ 567,888
2.000 - Employee Benefits	370,561
3.000 - Materials and Supplies	243,596
4.000 - Direct Costs	1,173,628
5.000 - Equipment/Rolling Stock	335,000
6.000 - Debt Service - Interest	165,286
7.000 - Depreciation	411,450
8.000 - Capital Outlay	525,000
9.990 - Reserve for Financing	<u>50,841</u>
<b>Total Expenses</b>	<b><u><u>\$ 3,843,250</u></u></b>

Revenues:

02200 - Intergovernmental	\$ -
03300 - Charges for Services	3,183,000
06500 - Miscellaneous	250
07000 - Interest	60,000
09000 - Appropriated Net Position	<u>600,000</u>
<b>Total Revenues</b>	<b><u><u>\$ 3,843,250</u></u></b>

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

**§ 3.** Appropriations from Code No. 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 2023-2024 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 2024, 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 2024. Whenever an authorized position is 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, 2023.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE WATER FUND FOR FISCAL YEAR 2023-2024**

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 2023 and terminating at midnight on the thirtieth day of June 2024, 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	\$ 2,579,552
2.000 - Employee Benefits	1,520,032
3.000 - Materials and Supplies	7,959,357
4.000 - Direct Costs	2,221,669
5.000 - Equipment/Rolling Stock	147,089
6.000 - Debt Service - Interest	1,865,906
7.000 - Depreciation	1,785,122
8.000 - Capital Outlay	900,000
9.990 - Reserve for Financing	<u>159,275</u>
<b>Total Expenses</b>	<b><u>\$ 19,138,002</u></b>

Revenues:

02200 - Intergovernmental	\$ 127,603
03300 - Charges for Services	17,811,500
04400 - Licenses and Permits	11,500
05500 - Fines and Forfeitures	-
06600 - Miscellaneous Revenues	36,500
07700 - Interest Earnings	400,000
09000 - Appropriated Net Position	<u>750,899</u>
<b>Total Revenues</b>	<b><u>\$ 19,138,002</u></b>

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

**§ 3.** Appropriations from Code No. 6000-9.990 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 2023-2024 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 2024, 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 2024. Whenever an authorized position is 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, 2023.

**CITY OF WHITE PLAINS**  
**2023-2024 ADOPTED TABLE OF ORGANIZATION**

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b>GENERAL FUND:</b>			
<b><u>COMMON COUNCIL</u></b>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
Legislative Aide - Common Council	0004	M/C1C	1
	S/T		<u>7</u>
<b><u>OFFICE OF THE MAYOR</u></b>			
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>
<b><u>CITY CLERK</u></b>			
City Clerk	0210	A	1
Deputy City Clerk	0211	A	1
Principal Clerk	4209	8	1
Office Assistant II Spanish Speaking	4509	6	1
Office Assistant II	4503	6	2
	S/T		<u>6</u>
<b><u>LAW</u></b>			
Corporation Counsel	0220	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	M/C20	6
Secretary to the Corporation Counsel	0860	M/C10	1
Departmental Secretary I	0838	M/C 8	1
	S/T		<u>10</u>
<b><u>ASSESSOR</u></b>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	8	1
Assessment Clerk	4806	3	1
	S/T		<u>5</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>FINANCE</u></b>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	M/C17	1
Accounts Receivable Supervisor	3505	15	1
Accounts Payable Supervisor	3621	15	1
Senior Accountant	3620	14	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	1
Secretary to the Commissioner of Finance	0861	M/C 8	1
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>
<b><u>BUDGET</u></b>			
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>
<b><u>INFORMATION TECHNOLOGY</u></b>			
Chief Information Officer	0243	A	1
Information Technology Manager	0753	M/C16	1
PC Network Specialist	3622	14	4
PC Network Technician	3805	12	1
	S/T		<u>7</u>
<b><u>PURCHASE</u></b>			
Commissioner of Purchase	0250	A	1
Buyer	3704	12	1
Purchase Clerk	4205	8	1
Senior Data Entry Operator/Verifier	4608	5	1
Stock Clerk I	4211	5	1
	S/T		<u>5</u>
<b><u>PLANNING</u></b>			
Commissioner of Planning	0260	A	1
Deputy Commissioner of Planning	0261	A	1
Senior Planner	3309	17	1
Planner II	3501	14	1
Planner I	3706	11	1
Drafter II	4005	10	1
Housing Coordinator	4507	8	1
	S/T		<u>7</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>BUILDING</u></b>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Secretary to the Commissioner of Building	0867	M/C 8	1
Senior Architect Code Enforcement Spanish Speaking	3404	16	1
Senior Engineer - Code Enforcement	3406	16	2
Senior Code Enforcement Officer	3608	14	5
Sr. Elevator Code Enforcement Officer	3610	14	1
Sr. Electrical Code Enforcement Officer	3613	14	1
Sr. Plumbing Code Enforcement Officer	3614	14	2
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>
<b><u>PERSONNEL</u></b>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	M/C13	1
Civil Service Assistant	0825	M/C 8	2
	S/T		<u>5</u>
<b><u>PUBLIC WORKS ADMINISTRATION</u></b>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
Administrative Officer	0775	M/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>
<b><u>PUBLIC WORKS - ENGINEERING</u></b>			
Associate Engineer (B.S.)	3312	17	1
Associate Mechanical Engineer (B.S.)	3311	17	1
Senior Engineer (B.S.)	3407	16	3
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Engineer II (B.S.)	3601	14	2
Construction Coordinator	3611	14	2
Design Coordinator	3625	14	1
Assistant Construction Coordinator	3917	11	2
Engineering Technician	4106	9	2
Contracts Clerk	4210	8	1
	S/T		<u>17</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>PUBLIC WORKS - BUILDING MAINTENANCE</u></b>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Plumber	4024	11	1
Carpenter	4023	10	1
Building Service Manager	3911	11	2
Maintenance Mechanic	4206	8	3
Building Service Worker	4803	3	11
Messenger	4807	3	1
	S/T		<u>21</u>
<b><u>PUBLIC WORKS - GARAGE AND SHOP</u></b>			
Garage & Shop Superintendent	0750	M/C15	1
Lead Automotive Mechanic	3906	11	2
Automotive Mechanic II	4026	10	11
Welder	4013	10	1
Automotive Mechanic I	4101	9	1
Automotive Stock Clerk	4506	8	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>20</u>
<b><u>PUBLIC WORKS - STORM WATER</u></b>			
Motor Equipment Operator	4301	7A	1
Semi-skilled Laborer	4706	4	1
	S/T		<u>2</u>
<b><u>PUBLIC WORKS - HIGHWAYS &amp; GROUNDS</u></b>			
Superintendent of Highways & Grounds	0732	M/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
Crew Leader	4115	9	6
Tree Trimmer	4201	8	4
Maintenance Mechanic	4206	8	11
Motor Equipment Operator	4301	7A	18
Skilled Laborer	4508	6	10
Semi-skilled Laborer	4706	4	13
	S/T		<u>68</u>
<b><u>PUBLIC WORKS - SANITATION</u></b>			
Sanitation Superintendent	0751	M/C15	1
Assistant Sanitation Superintendent	3803	14	1
Sanitation Leader	7001	39	1
Sanitation Driver	7301	37	19
Sanitation Worker	7601	35	38
	S/T		<u>60</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>PARKING DEPARTMENT</u></b>			
Commissioner of Parking	0400	A	1
Deputy Commissioner of Parking I	0401	A	1
Deputy Commissioner of Parking II	0402	A	1
Transportation Engineer II	3509	15	1
Secretary to the Commissioner of Parking	0864	M/C 8	1
Bookkeeper	4202	8	1
Senior Clerk	4606	5	1
	S/T		<u>7</u>
<b><u>PARKING DEPT. - TRAFFIC MAINTENANCE</u></b>			
Traffic Signal Installer II	3709	13	1
Traffic Signal Installer	3812	12	2
Senior Traffic Sign Installer	4111	9	1
Traffic Sign Installer	4214	8	2
	S/T		<u>6</u>
<b><u>PARKING DEPT. - LOTS/GARAGES</u></b>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	5
Electrician	4131	10	1
Collection Clerk	4050	9	1
Crew Leader	4065	9	4
Parking Ramp Attendant	4070	8Q	4
Skilled Laborer	4508/4086	6	16
Cashier	4709	4	6
Semi-skilled Laborer	4095	4	2
	S/T		<u>41</u>
<b><u>PARKING DEPT. - ENFORCEMENT</u></b>			
Supervisor of Enforcement - Parking	4064	15	1
Senior Parking Enforcement Officer	4066	9	1
Senior Parking Code Enforcement Officer	4068	9	2
Parking Enforcement Officer	4411	7	8
Parking/Code Enforcement Officer	4416	7	19
Parking/Code Enforcement Officer-Spanish Spkg	4418	7	2
			<u>33</u>
<b><u>PARKING DEPT. -VIOLATIONS BUREAU</u></b>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Senior Clerk	4606	5	1
Cashier	4709	4	2
	S/T		<u>5</u>
<b><u>PARKING DEPT. - CITY CENTER GARAGE</u></b>			
Parking Ramp Attendant	4070	8Q	3
Cashier	4709	4	2
	S/T		<u>5</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>PUBLIC SAFETY - ADMINISTRATION</u></b>			
Commissioner of Public Safety	0300	A	1
Deputy Commissioner of Public Safety	0301	A	1
Physician	0303	A	1
Secretary to the Commissioner of Public Safety	0865	M/C 8	1
Secretary	4404	7	1
	S/T		<u>5</u>
<b><u>PUBLIC SAFETY - FIRE</u></b>			
Chief	1001	M/C4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	111
Office Assistant II	4503	6	1
	S/T		<u>159</u>
<b><u>PUBLIC SAFETY - POLICE</u></b>			
Chief	2001	M/C3P	1
Assistant Police Chief	2002	M/C2P	1
Captain	2010	3	4
Lieutenant	2100	2	13
Sergeant	2200	1	20
Police Officer	2300	P	168
Departmental Secretary I	4121	8	1
Public Safety Records Clerk	4122	8	1
Public Safety Aide I - Animal Enforcement	4407	7	1
Public Safety Aide I - Dispatcher	4413	8	6
Special Patrol Officer	4414	7	1
Senior Clerk	4606	5	2
Senior Clerk - Spanish Speaking	4607	5	1
School Crossing Guard	5400	1	20
	S/T		<u>240</u>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b><u>RECREATION &amp; PARKS</u></b>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	M/C 7	1
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 - Spanish Speaking	4509	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>
<b><u>YOUTH BUREAU</u></b>			
Youth Services Director	0330	A	1
Deputy Youth Services Director	0331	A	1
Assistant to Youth Bureau Director - Admin.	0802	M/C11	1
Youth Specialist II	3616	14	4
Youth Specialist I	3813	12	1
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>14</u>
<b>TOTAL GENERAL FUND:</b>			<b><u><u>830</u></u></b>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b>LIBRARY FUND:</b>			
Library Director	0340	A	1
Assistant Library Director	0743	M/C17	1
Business Manager	0803	M/C11	1
Librarian IV	3403	16	1
Librarian III	3605	14	3
Librarian II	3809	12	7
PC Network Technician	3805	12	1
Librarian I	4007	10	6
Chief Library Clerk	4103	9	1
Library Assistant	4107	9	2
Digital Media Specialist-Library	4112	9	1
Departmental Secretary I	4121	8	1
Library Media Technician	4501	6	1
Senior Library Clerk	4504	6	2
Library Clerk	4808	3	6
<b>TOTAL LIBRARY FUND:</b>			<b><u><u>35</u></u></b>
<b>SELF INSURANCE FUND:</b>			
Insurance/Risk Manager	0745	M/C17	<u>1</u>
<b>TOTAL SELF INSURANCE FUND:</b>			<b><u><u>1</u></u></b>
<b>SEWER RENT FUND:</b>			
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	<u>2</u>
<b>TOTAL SEWER RENT FUND:</b>			<b><u><u>7</u></u></b>

<u>DEPARTMENT TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>AUTH #</u>
<b>WATER FUND:</b>			
Superintendent of Water & Waste Water	0731	M/C18	1
Assistant Supt. of Water & Waste Water	0774	M/C14	1
Drafter III	3712	13	1
Senior Water Plant Operator	3811	12	1
Electronics Field Technician	3907	12	1
Engineer I (B.S.)	3915	11	1
Lead Water Maintenance Worker	4113	9	2
Water Maintenance Mechanic	4114	9	1
Water Plant Operator	4116	9	5
Bookkeeper	4202	8	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
<b>TOTAL WATER FUND:</b>			<u>29</u>
<b>GRAND TOTAL:</b>			<u>902</u>

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**AN ORDINANCE ADOPTING THE BUDGET FOR  
THE DEBT SERVICE FUND FOR FISCAL YEAR 2023-2024**

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 2023 and terminating at midnight on the thirtieth day of June 2024, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**Code 400 - DEBT SERVICE FUND**

Expenditures:

6.100 - Principal Payments	\$ 11,022,812
6.200 - Interest Payments and Fiscal Charges	<u>3,890,600</u>
<b>Total Expenditures</b>	<b><u>\$ 14,913,412</u></b>

Revenues:

02273 - NYS Environmental Facilities Corporation	\$ 117,442
09910 - General Fund Contribution	13,350,496
09921 - Library Fund Contribution	<u>695,474</u>
Total Revenues	14,163,412
Appropriation of Fund Balance	<u>750,000</u>
<b>Total Revenues and Appropriation of Fund Balance</b>	<b><u>\$ 14,913,412</u></b>

**§ 2.** This ordinance shall take effect July 1, 2023.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO  
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS  
COMMISSION FOR FISCAL YEAR 2023-2024**

**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 2023-2024 Cable Franchise Revenue an amount not to exceed \$302,500 to White Plains Cable for the Fiscal Year 2023-2024. 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, 2023.

**AN ORDINANCE FIXING THE 2023-2024 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, No. 1 of 2006 and No.1 of 2023, 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, No. 1 of 2006 and No.1 of 2023 and an Ordinance accepting the 2023-2024 budget for the White Plains Downtown Business Improvement District adopted on March 29, 2023, the amount of the special assessments to be imposed on the properties in the White Plains Downtown Business Improvement District was set at \$900,000 for the 2023-2024 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, No. 1 of 2006 and No.1 of 2023, 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, No. 1 of 2006 and No. 1 of 2023, 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, 2023 and terminating at midnight on the thirtieth day of June, 2024, and collected from the several owners and occupants thereof, the sum of \$900,000.19 (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, No. 1 of 2006 and No. 1 of 2023, 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 2023-2024 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 8.151634 per square foot of commercial building area and \$21.361943 per linear foot of street frontage;

Category 2 - - 8.9668 cents per square foot of commercial building area and \$23.498137 per linear foot of street frontage in the premium area designated in the filed District Plan and \$21.361943 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 2023-2024 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, No. 1 of 2006 and No. 1 of 2023 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 2023-2024 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, 2024, 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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