



# The City of White Plains 2024 - 2025 Summary Adopted Budget

## Fiscal Year Ending June 30, 2025



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# FISCAL YEAR 2024-2025

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**CITY BUDGET**

FOR FISCAL YEAR ENDING JUNE 30, 2025



**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, 2025 AS IT WAS ADOPTED BY THE CITY ON MAY 28, 2024.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2025 IS \$278,501,783 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2024.

Signed

James Arnett  
Budget Director

Dated: May 28, 2024

***MAYOR***

THOMAS M. ROACH

***COMMON COUNCIL***

VICTORIA PRESSER, President

JUSTIN BRASCH

JEREMIAH FREI-PEARSON

JOHN MARTIN

RICHARD A. PAYNE

JENNIFER PUJA

***BUDGET AND MANAGEMENT ADVISORY COMMITTEE***

JOHN M. MARTIN, Chairperson

JUSTIN BRASCH

STEVEN H. HOCHMAN

MARK MYLON

TIMOTHY SHEEHAN

MICHAEL STANTON

***BUDGET DEPARTMENT***

JAMES ARNETT, Budget Director

EILEEN BRADLEY, Chief Deputy Budget Director

JOHN DELANEY, Associate

JAMES HESLOP, Associate

CAROLYN MAYO, Associate

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# INTRODUCTION

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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 2024-2025 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

- A property tax levy increase of 1.37% which is under the NYS Property Tax Cap limit for the 2024-2025 Fiscal Year;
- A property tax rate of \$244.18 per \$1,000 taxable assessed valuation, which is 2.47% more than the 2023-2024 tax rate of \$238.29. For a residential home with a median assessed value of \$13,500, this would yield an increase in City property taxes of \$80 annually;
- Appropriations of \$212.9 million, \$11.4 million (5.6%) more than the 2023-2024 Adopted Budget of \$201.5 million;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- \$16.0 million is appropriated from the various components of fund balance, which is \$2.3 million more than was appropriated in the 2023-2024 Adopted Budget;
- Taxable assessed valuation of \$278.5 million, a decrease of \$3.0 million from the assessed valuation from the prior year;
- A continuation of hiring restrictions where possible.

This is the thirteenth fiscal year that we developed an annual budget in accordance with a real property tax levy cap ("tax cap") mandated by Chapter 97 of the New York State Laws of 2011. In all thirteen 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 2024-2025 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 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 2024-2025 real property tax levy is increasing by 1.37%. The levy as adopted is actually \$1,646,581 less than the maximum increase allowed by the NYS tax cap formula and allows the City to maintain a rollover amount of \$1,058,267 (1.5% of the maximum allowed amount) to be used in future budget years. The real property tax levy of \$68.0 million represents 32% of total General Fund revenues and other resources.

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, with the help of a NYS grant, converting the lighting in 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 \$936,464 in the upcoming year with these systems now fully online.

Some more recent initiatives undertaken by the city are the completion of the Battle Hill Pollinator Habitat, which serves as a shelter and habitat for butterflies, moths and hummingbirds and boasts an impressive array of native plants. The city’s in-house food waste composting program reduces waste and creates high quality compost. This compost is then available to be used throughout the city and is distributed to city residents at no cost. The city has continued to expand its electric fleet, including the ordering of an electric garbage truck which is expected to be received by the end of the year. The city has also increased its focus on beautifying the downtown area with additional code enforcement, additional staff to keep the downtown clean of graffiti, lantern flies and other eyesores and to perform additional maintenance and repairs as needed and continuing the annual Holiday lighting display.

In spite of the challenge of keeping property tax increases to a minimum, the City continues to provide superior services to our residents and maintain its infrastructure in peak condition. The 2024-2025 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.) remain at \$900,000.

The City is using 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 5.6% increase in operating costs when compared to the 2023-2024 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 as well as approved union contract salary increases are playing a large role in this increase.

The total 2024-2025 Adopted Budget for the Library Fund is \$7.4 million, an increase of \$253,693 over the previous year. Property taxes raised through the General Fund will provide \$7.1 million (97%) of the funding needed for Library operations.

The 2024-2025 Adopted Budget of \$15.6 million for the Debt Service Fund is \$.7 million more than the amount in the 2023-2024 Adopted Budget. The impact of rising interest rates will begin to be seen in the 2024-2025 Fiscal Year, but will have a greater impact in the 2025-2026 Budget, which will include debt service expenses associated with the recent May 2024 bond sale. The 2024-2025 Adopted Budget provides \$11.3 million for the payment of principal and \$4.3 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$14.2 million and \$0.6 million, respectively, together with a \$650,000 appropriation of fund balance and a subsidy of \$136,648 from the New York State Environmental Facilities Corporation (EFC) provide the resources for these payments.

Including depreciation (a non-cash expense) of \$1.7 million, the 2024-2025 Water Fund Adopted Budget provides for \$19.9 million of expenses. Included within these expenses is \$0.9 million for capital improvements or emergency repairs. Expenses in the Water Fund are fully covered by revenue from user charges and other revenues.

The 2024-2025 Sewer Rent Fund Adopted Budget provides for \$4.0 million of expenses, including depreciation in the amount of \$.5 million. Funding is provided for \$525,000 in capital improvements or any needed emergency repairs. Revenues from user charges of \$3.3 million as well as other miscellaneous revenues fund the entire \$4.0 million of expenses. The sewer rent surcharge that the City bills residents and businesses is 18% of the total water bill.

The 2024-2025 Adopted Budget of \$6.1 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 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% amount that was converted from restricted to unrestricted in 2023. While the 1.5% component is permanent, the 0.75% and 0.25% components need to be renewed every two years. They are currently due to expire on August 31, 2025. The previously restricted component, mentioned above, was required by New York State to be deposited into a Contingency and Tax Stabilization Fund. While the restriction was removed for new receipts, the requirement to follow the rules set forth by NYS Law restricting the uses for the monies already in that fund remains.

For the current year, the City estimates that sales tax collections will total \$56.3 million, which is slightly less than what was received in the prior year, but more than the current year's budgeted amount of \$54.4 million. Sales tax revenues seem to have increased significantly in the past few years due to a strong economy, inflation and the enhanced State collection of internet sales taxes, but now seem to have leveled off. For fiscal year 2024-2025, sales tax revenue is adopted at \$56.0 million, which is \$1.6 million more than budgeted 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 \$29.2 million, including meter fees, parking related fines, red light fines, and permit charges, represent 13.7% 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. As more and more people came back to the City to work and shop after the Covid pandemic, these revenues have increased and are now nearing those pre-pandemic levels. A parking rate increase was approved by the Common Council at the December 2023 Council Meeting for certain parking related fees and fines. The additional revenue related to these increases reduces the reliance on property taxes to fund vital City services including current and future maintenance of our aging parking system.

The 2024-2025 Adopted Budget includes Intergovernmental Grants and Aid of \$8.3 million, representing 3.9% of total General Fund revenues and other resources. Revenue from the New York State Aid and Incentives to Municipalities (AIM) program is included in this category at \$5.5 million. While this funding has not increased in over a decade, in the final FY 2025 Adopted Budget, New York State added an additional \$50 million in unrestricted state aid for local municipalities through the "Temporary Municipal Assistance Program". As a part of this program, the City of White Plains received an additional \$634,401. The hope is that this much needed additional revenue will be included with AIM funding allocation in future years.

In the 2024-2025 Adopted Budget the amount of unassigned fund balance appropriated is \$14.2 million. This amount is \$2.3 million more than was appropriated in the 2023-2024 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 2024-2025 Adopted Budget, although those funds have been used recently and likely will be used again to fund certain Capital Projects where selling bonds was not the best choice due to the specifics of those particular projects.

## **THE FUTURE**

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

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

The 2024-2025 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 entire 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.



James Arnett  
Budget Director

## Budget Strategies

The Fiscal Year 2024-2025 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 preparing the budget which was adopted on May 28, 2024:

- ◆ 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 at a 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 City's general, water, and sewer infrastructure are supported in the budget in accordance with the 2024-2030 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.

## Budget Development Cycle

Planning for the FY 2024-2025 budget began in September 2023 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 2023 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 2024 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2023 for fiscal year 2024-25 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 29, 2024. 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 will be held on May 6, 2024 this year, will be published in the City's official newspaper. A copy of the proposed budget will be made available for the public to review at the Library and the City Clerk's office. The proposed budget will also be posted on the City's website. The Common Council will review the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings are traditionally held during April. The public, press, members of the Mayor's Budget and Management Advisory Committee, League of Women Voters and all interested parties are 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 will review the City's proposed budget and hold meetings to formulate their report to the Common Council. The Committee submits 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 2024-2025 budget was adopted at a Special Meeting of the Common Council held on May 28, 2024.

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. The exhibit below depicts the budget development cycle.

| <b>July</b>  | <b>August</b>  | <b>September</b>  | <b>October</b>   | <b>November</b>  | <b>December</b>  |
|--|--|---|--|--|--|
| For the fiscal year beginning on July 1st.<br><br>The Budget Department begins analysis of fiscal planning and performance.                                      | The capital improvement planning process begins in the Budget Department.  | The Budget Department distributes capital projects and rolling stock instructions and forms to departments.     | Department heads submit capital improvement proposals.<br><br>The Budget Director submits recommendations on the financial limits of the program.  | The Capital Projects Board begins deliberations.   | Capital Projects Board deliberations continue.<br><br>Capital Improvement Program approved by Capital Projects Board.          |
| <b>January</b>   | <b>February</b>  | <b>March</b>  | <b>April</b>   | <b>May</b>   | <b>June</b>  |
| The operating budget process begins with forms and instructions sent to department heads.<br><br>Operating budget requests are submitted to the Budget Director. | The capital improvement program submitted to the Common Council and the Budget Director.<br><br>Departmental budget reviews begin. | Budget Department conducts departmental review conferences and considers capital improvement program (ongoing). | Proposed operating budget submitted to the Common Council by the Budget Department.<br><br>Mayor and Common Council begin deliberations on budget. | Public hearing held.<br><br>Budget & Management Advisory Committee reports to the Common Council.<br><br>Deliberations continue.<br><br>Budget adopted no later than May 30th. | Summary of the adopted budget published in the newspaper.<br><br>Copies of budget ordinances submitted to the NYS Comptroller. |

## Summary of Significant Accounting, Budgeting and Management Policies

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 an Annual Comprehensive Financial Report (ACFR) 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 Annual Comprehensive 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 Annual Comprehensive Financial Report to the GFOA for GFOA's *Certificate of Achievement for Excellence in Financial Reporting* award program.

## **Discussion of FY 2024-2025 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 2024-2025 Budget applies to each Fiscal Performance Goal that is applicable to the budget.

### **Revenue Performance Goals**

All the City's revenue performance goals are addressed in the FY 2024-2025 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 Public Works, 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 and for grant consulting services to locate and secure new grant funding for the City. 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 2024-2025 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. Some 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 has now begun to replace lighting at the Library, as well as reviewing other potential locations to continue this initiative. The streetlights that have been replaced with LED lights have resulted in a net savings of well over \$200,000 annually in electrical costs. The City will achieve savings from other facilities as well.

### **Reserve Performance Goals**

A Reserve for Financing is included in the 2024-2025 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 \$35.1 million as of June 30, 2023 (\$20.9 million after an appropriation of \$14.2 million for 2024-2025) 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, 2023 is 21.3% of 2024-2025 General Fund expenditures.

### **Capital Improvements Performance Goals**

The development of the 2024-2030 Capital Improvement Program (CIP) was coordinated with the operating budget in order to maintain a reasonably stable total tax levy. The CIP is a separate 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 2024-2030 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS), PAVE NY, Touring Routes, the NYS Library Construction Fund and the City's Community Development Grant.

### **Debt Performance Goals**

In the FY 2024-2025 Adopted Budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 86.5% 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, 2024 is projected to be \$3,065. Net debt per capita is projected at \$2,008. While the City still has the capacity for significant additional debt under the State constitutional taxing limit, 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.

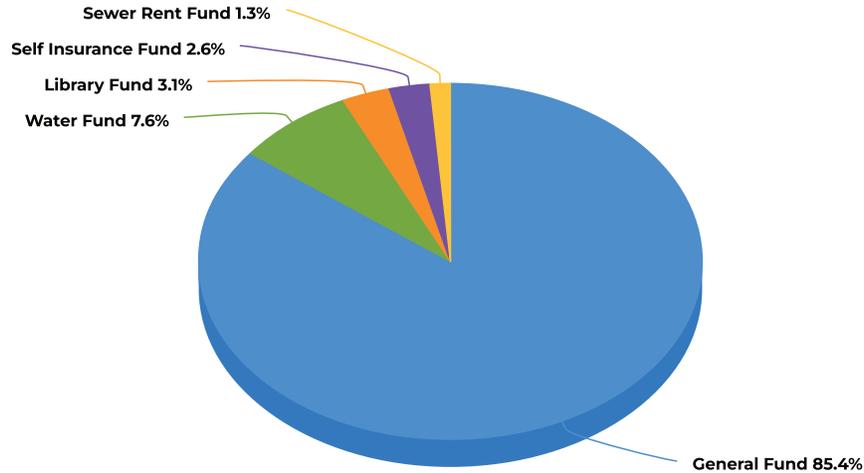
### **Financial Reporting Performance Goals**

The 2024-2025 Adopted Budget was prepared in a manner to maximize its understanding by both citizens and elected officials. Copies of the 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 will be held during the month of April. A public hearing on the proposed budget will be held at the regularly scheduled May meeting of the Common Council. The FY 2024-2025 budget was adopted at a public meeting held on or before May 28, 2024.

# Adopted Budgets

## Summary Combined Operating Budgets

Fiscal Year 2024-2025: \$234.7M



### BUDGET FACTS

Fiscal Year: July 1, 2024 - June 30, 2025

#### Combined Operating Expenditures:

|                |                 |
|----------------|-----------------|
| Total          | \$234.7 million |
| Change         | \$12.7 million  |
| Percent Change | 5.7%            |

#### Major Factors Impacting Tax Budget:

|  |
|--|
| Sales Tax/Parking Revenue              |
| Debt Service                           |
| NYS Pension and Health Insurance Rates |

#### Tax Base:

|                               |               |
|-------------------------------|---------------|
| Total Assessed Valuation      | \$278,501,783 |
| Net Change in Assessment Role | (\$3,033,073) |
| Percent Change                | -1.1%         |

#### Property Tax Rate:

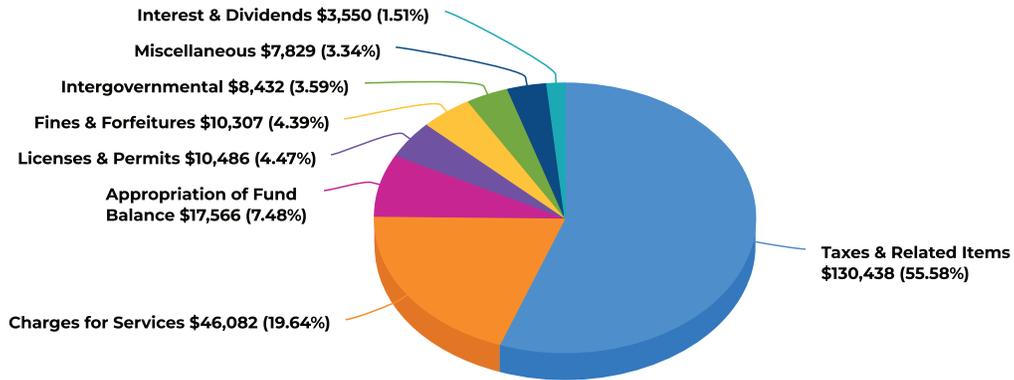
|                                   |          |
|-----------------------------------|----------|
| Rate (per \$1,000 assessed value) | \$244.18 |
| Property Tax Rate Change          | \$5.89   |
| Percent Change                    | 2.47%    |

## Summary of Combined Operating Budgets 2024-2025 (in 000's of dollars)

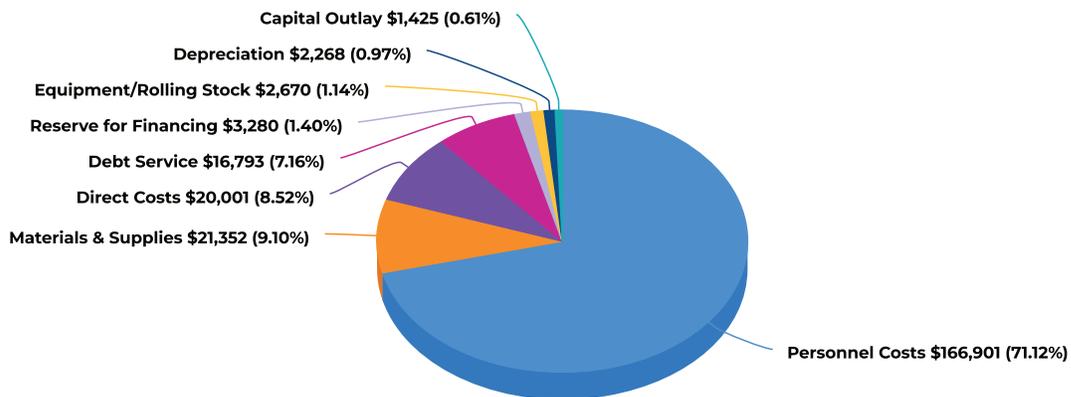
|                                | General Fund     | Library Fund   | Self Insurance Fund | Sewer Rent Fund | Water Fund      | Interfund Adjustments | Combined Total (Memorandum Only) |
|--------------------------------|------------------|----------------|---------------------|-----------------|-----------------|-----------------------|----------------------------------|
| <b>REVENUES:</b>               |                  |                |                     |                 |                 |                       |                                  |
| Property Tax & Related Items   | \$130,438        | -              | -                   | -               | -               | -                     | \$130,438                        |
| Intergovernmental              | 8,285            | 18             | -                   | -               | 129             | -                     | 8,432                            |
| Charges for Services           | 27,292           | 7              | 5,586               | 3,273           | 18,314          | (8,390)               | 46,082                           |
| Licenses & Permits             | 10,475           | -              | -                   | -               | 11              | -                     | 10,486                           |
| Fines & Forfeitures            | 10,307           | -              | -                   | -               | -               | -                     | 10,307                           |
| Miscellaneous                  | 7,769            | 23             | -                   | -               | 37              | -                     | 7,829                            |
| Interest & Dividends           | 2,300            | -              | 525                 | 125             | 600             | -                     | 3,550                            |
| Operating Transfers            | -                | 7,132          | -                   | -               | -               | (7,132)               | -                                |
| <b>Total Revenues</b>          | <b>\$196,886</b> | <b>\$7,180</b> | <b>\$6,111</b>      | <b>\$3,398</b>  | <b>\$19,091</b> | <b>\$(15,522)</b>     | <b>\$217,124</b>                 |
| Appropriation of Fund Balance  | 16,011           | 200            | -                   | 575             | 780             | -                     | 17,566                           |
| <b>Total Funds Available</b>   | <b>\$212,877</b> | <b>\$7,380</b> | <b>\$6,111</b>      | <b>\$3,973</b>  | <b>\$19,871</b> | <b>\$(15,522)</b>     | <b>\$234,690</b>                 |
| <b>EXPENDITURES:</b>           |                  |                |                     |                 |                 |                       |                                  |
| Salaries and Wages             | \$90,632         | \$3,291        | \$18                | \$569           | \$2,670         | -                     | \$97,180                         |
| Employee Benefits              | 65,615           | 1,946          | 21                  | 474             | 1,665           | -                     | 69,721                           |
| Materials & Supplies           | 11,743           | 1,022          | -                   | 294             | 8,293           | -                     | 21,352                           |
| Direct Costs                   | 18,281           | 455            | 6,072               | 1,208           | 2,375           | (8,390)               | 20,001                           |
| Equipment/Rolling Stock        | 2,140            | 11             | -                   | 98              | 421             | -                     | 2,670                            |
| Depreciation                   | -                | -              | -                   | 523             | 1,745           | -                     | 2,268                            |
| Capital Outlay                 | -                | -              | -                   | 525             | 900             | -                     | 1,425                            |
| Debt Service                   | -                | -              | -                   | 227             | 1,724           | -                     | 1,951                            |
| <b>Operating Transfers:</b>    |                  |                |                     |                 |                 |                       |                                  |
| Debt Service Fund              | 14,206           | 636            | -                   | -               | -               | -                     | 14,842                           |
| Library Fund                   | 7,132            | -              | -                   | -               | -               | (7,132)               | -                                |
| Reserve for Financing          | 3,128            | 19             | -                   | 55              | 78              | -                     | 3,280                            |
| <b>Total Expenditures</b>      | <b>\$212,877</b> | <b>\$7,380</b> | <b>\$6,111</b>      | <b>\$3,973</b>  | <b>\$19,871</b> | <b>\$(15,522)</b>     | <b>\$234,690</b>                 |
| Interfund Adjustments          | (12,396)         | (75)           | -                   | (1,031)         | (2,020)         | -                     | -                                |
| <b>Total (Memorandum Only)</b> | <b>\$200,481</b> | <b>\$7,305</b> | <b>\$6,111</b>      | <b>\$2,942</b>  | <b>\$17,851</b> | <b>-</b>              | <b>\$234,690</b>                 |

# Summary of Combined Operating Budgets 2024-2025

Revenues in \$000's - Total: \$234.7M



Expenditures in \$000's - Total: \$234.7M



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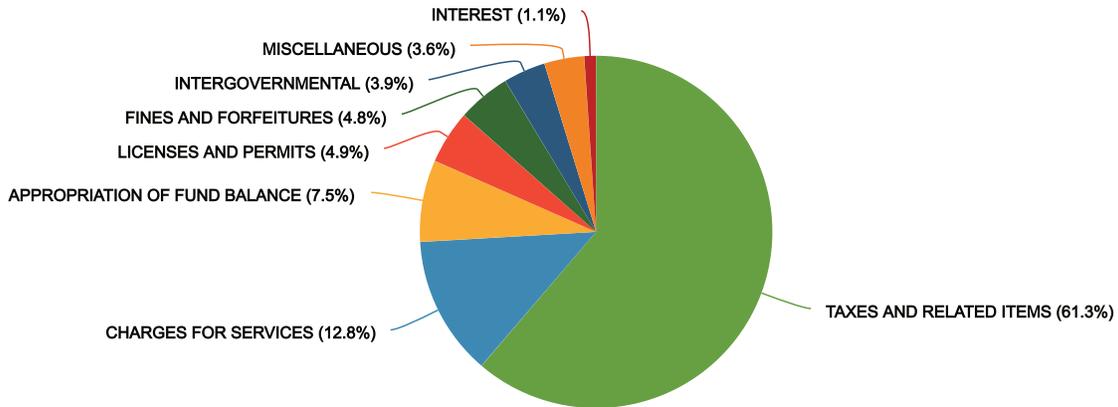
# GENERAL FUND

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# Overview of General Fund Revenues and Expenditures

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

## Major Revenue Sources General Fund

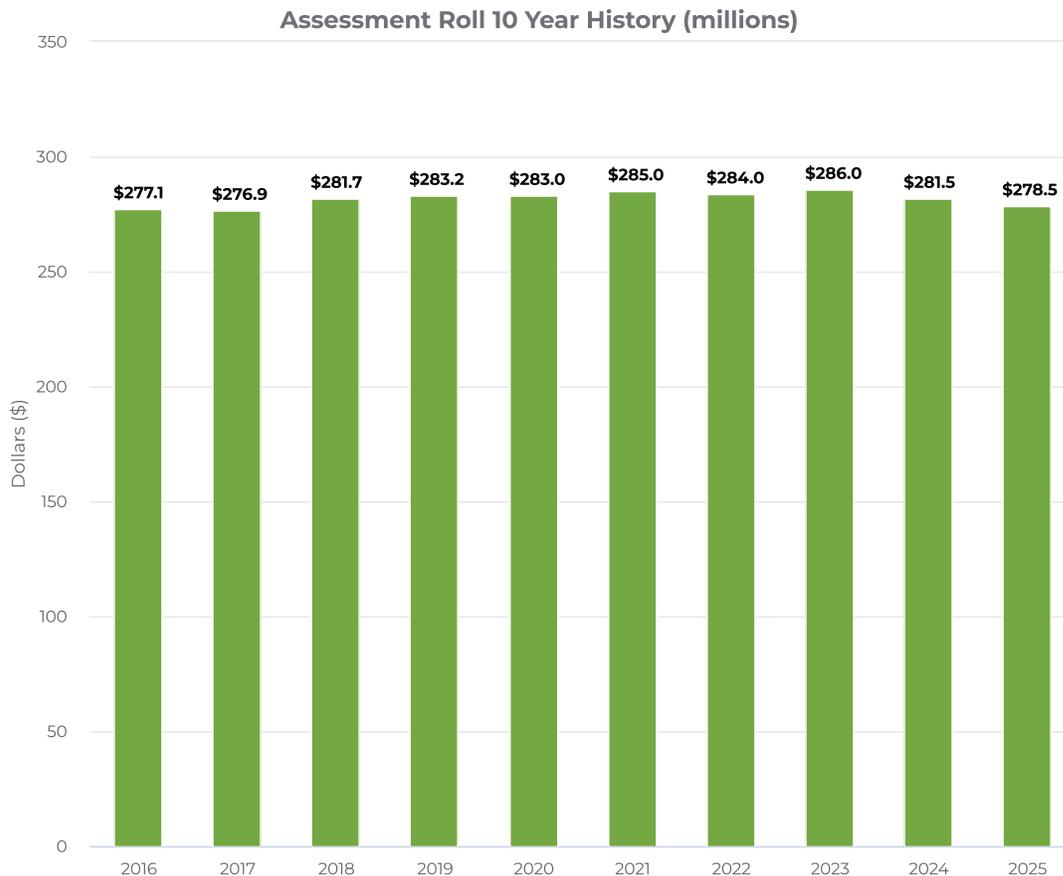


| Name  | FY2023 Actual        | FY2024 Revised       | FY2025 Adopted       |
|---|----------------------|----------------------|----------------------|
| Revenue Source                                    |                      |                      |                      |
| TAXES AND RELATED ITEMS                           | \$128,504,036        | \$127,233,581        | \$130,438,290        |
| INTERGOVERNMENTAL                                 | \$8,328,414          | \$8,133,950          | \$8,284,933          |
| CHARGES FOR SERVICES                              | \$24,340,455         | \$24,164,190         | \$27,292,339         |
| LICENSES AND PERMITS                              | \$9,801,822          | \$10,141,527         | \$10,474,872         |
| FINES AND FORFEITURES                             | \$10,087,606         | \$9,862,111          | \$10,306,400         |
| MISCELLANEOUS                                     | \$6,597,093          | \$6,738,635          | \$7,769,134          |
| INTEREST  | \$2,752,945          | \$1,530,000          | \$2,300,000          |
| Appropriated Open Space Reserve Fund Balance      |                      | \$120,000            | \$120,000            |
| Appropriated Tax Cert Fund Balance                |                      | \$1,700,000          | \$1,700,000          |
| Appropriation Fund Balance Prior Year Encumbrance |                      | \$3,434,465          |                      |
| Appropriated Fund Balance                         |                      | \$13,177,038         | \$14,190,702         |
| <b>Total Revenue Source:</b>                      | <b>\$190,412,371</b> | <b>\$206,235,497</b> | <b>\$212,876,670</b> |

**Property Tax Levy:** The assessed valuation of taxable properties in the City of White Plains on March 1, 2023, was \$281,534,856. As of March 1, 2024, the assessment roll totaled \$278,501,783, a decrease of \$3,033,073 from the 2023 roll. The following schedule summarizes the changes:

|                                  | <b>Taxable<br/>Properties</b> | <b>Special<br/>Franchise</b> | <b>Total<br/>Taxable Roll</b> |
|----------------------------------|-------------------------------|------------------------------|-------------------------------|
| FY 2023-2024 Taxable Roll        | \$ 266,764,949                | \$ 14,769,907                | \$ 281,534,856                |
| Assessments Added to Roll        | 787,721                       | 1,528,526                    | 2,316,247                     |
| Assessments Removed from Roll    | (5,434,771)                   | -                            | (5,434,771)                   |
| Net Change to Partial Exemption  | 85,451                        | -                            | 85,451                        |
| <b>FY 2024-2025 TAXABLE ROLL</b> | <b>\$ 262,203,350</b>         | <b>\$ 16,298,433</b>         | <b>\$ 278,501,783</b>         |
| Net Change                       | \$ (4,561,599)                | \$ 1,528,526                 | \$ (3,033,073)                |

The exhibit below shows the changes to the City’s assessment roll over the last ten years. The City’s assessment roll for FY 2024-2025 decreased by \$3 million following a decrease of \$4.5 million in the previous fiscal year. Components of the year-to-year change impacting the adopted budget are as follows: additional assessments of \$2.3 million, net change to partial exemptions of \$85,451, and assessments removed from the roll of \$5.4 million. The current fiscal year City tax rate is \$238.29. The fiscal year 2024-2025 budget includes a property tax rate increase of 2.47%, or \$5.89 per thousand dollars of assessed value, for a total rate of \$244.18. For a residential home with a median assessment of \$13,500, City property taxes will be \$3,296, an increase of approximately \$80 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$2.2 million in fiscal year 2024-2025, an increase of \$599,885 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>2022-2023</b>    | <b>2023-2024</b>    | <b>2024-2025</b>    |
|---|---------------------|---------------------|---------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>Budget</b>       |
| Property Tax Levy                           | \$66,446,438        | \$67,086,941        | \$68,004,565        |
| Payments in Lieu of Taxes                   | 1,390,350           | 1,615,840           | 2,215,725           |
| Prior Year Collections                      | 26,215              | 200,000             | 200,000             |
| Allowance for Refunds/<br>Uncollected Taxes | (1,007)             | (22,000)            | (22,000)            |
|   | <u>\$67,920,273</u> | <u>\$68,880,781</u> | <u>\$70,398,290</u> |
| Tax Rate                                    | <u>\$234.51</u>     | <u>\$238.29</u>     | <u>\$244.18</u>     |

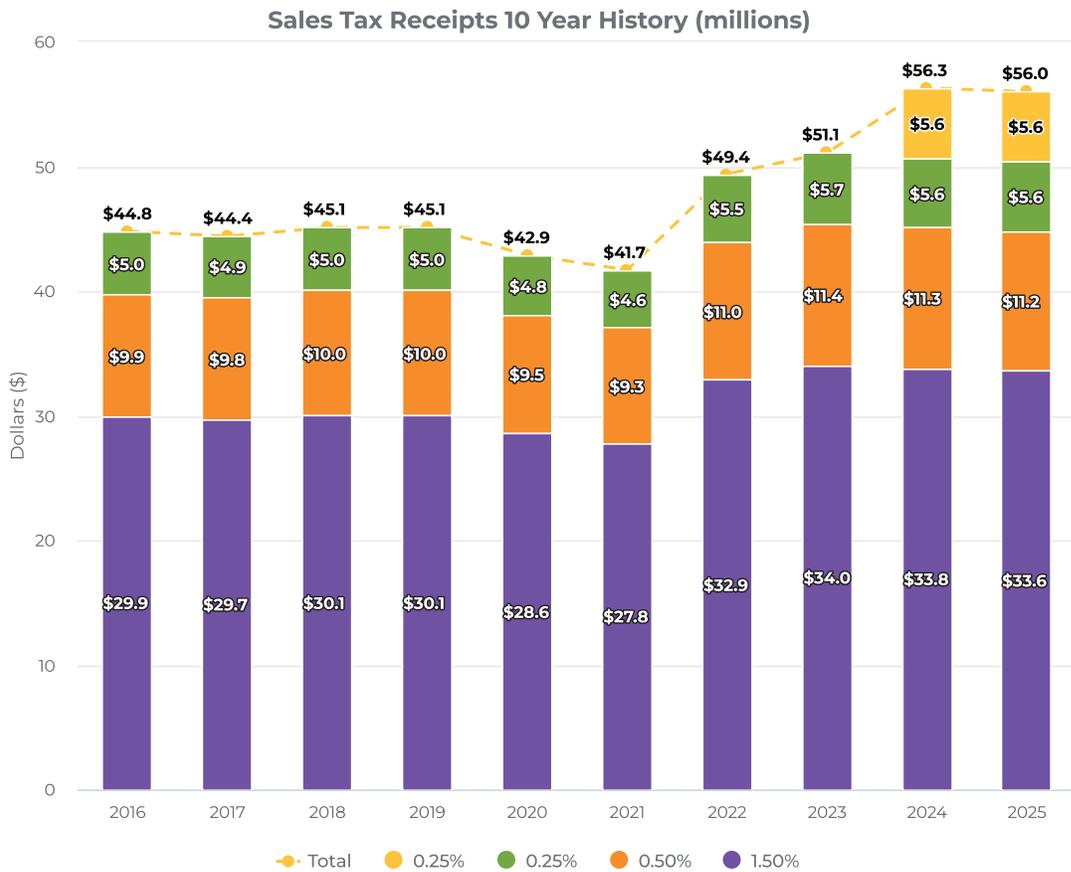
Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit (“tax cap”) that became effective in 2012 and was made permanent in 2019. Under this law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower) plus or minus other allowable 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 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 \$804.93 per \$1,000 on July 1, 2024. This limit, when compared with the adopted tax rate of \$244.18, less allowable exclusions, leaves a potential taxing margin of \$633.55 per \$1,000.

**Sales Tax:** The exhibit on the next page 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. 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 in 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 until 2023 when the restriction was removed. The FY 2024-2025 adopted budget of \$56.0 million (the full 2 1/2% rate), is \$1.56 million more than the \$54.44 million included in the current year budget. The increase is based on current year's actual receipts through March 2024 and projections for the remainder of the fiscal year. The authorization for the increases noted above (1%) expire on August 31, 2025. The 1.5% base sales tax rate

is permanent and not subject to renewal. The increase in the chart below beginning with FY 2023-2024 is due to the previously restricted sales tax amount converting to unrestricted which has added over \$5 million per year to the unrestricted sales tax collections.

The 2024-2025 fiscal year budget includes a sales tax estimate of \$56 million (26.4% of the General Fund revenue appropriations) which is 2.9% more than what is budgeted in the current year. Total Sales tax collections for the first ten months of FY 2023-2024 are \$46.9 million compared to \$47.6 million (including restricted sales tax revenue) for the same time period last fiscal year. The State does not supply the City with detailed information about its sales tax distributions which can make predicting these revenues in the next budget year difficult. 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 (\$300,000), and the utilities gross receipts tax which is budgeted at \$1,325,000. The taxes levied for the Business Improvement District (B.I.D.) remain at \$900,000. The remaining source in this category is the hotel occupancy tax budgeted at \$1,375,000, which is an increase of approximately \$300,000 from the \$1,070,800 budgeted in the current year. The higher amount planned for FY 2024-2025 is based on current year's receipts as of March 31, 2024. This tax is also subject to authorization by the State. The current authorization has been extended until December 31, 2025.

**Intergovernmental Revenues:** The 2024-2025 Adopted Budget includes Intergovernmental Grants and Aid of \$8.3 million, representing 3.9% of total General Fund revenues. Revenue from the New York State Aid and Incentives to Municipalities (AIM) program is included in this category at \$5.5 million. While this specific funding has not increased in over a decade, in the final FY 2025 Adopted Budget New York State added an additional \$50 million in unrestricted state aid for local municipalities through the "Temporary Municipal Assistance Program". As a part of this program, the City of White Plains received an additional \$634,401. The hope is that this much needed additional revenue will be included with the AIM funding allocation in future years.

Mortgage Recording Tax revenue is included at \$1,675,000 in the fiscal year 2024-2025 budget, down \$625,000 from the current year's budget due to fluctuations in the real estate market. Six month receipts totaled \$1 million for the period April 2023 through September 2023. Preliminary returns for the second half of the year (October through April), combined with the actual receipts received thus far have led to the decrease in next year's budget.

**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 2024-2025 budget total \$27.3 million, an increase of \$3.1 million or 13% compared to the FY 2023-2024 adopted budget. Parking meter and parking violation increases were approved by the Common Council in December 2023 and are included in the adopted budget.

A charge to the Water Fund (\$1.9 million) for services provided by the General Fund, as well as a charge to the Sewer Rent Fund (\$0.9 million) 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 and Fire contracted services is \$2.1 million, which is similar to the same amount as the current fiscal year.

**Licenses and Permits:** Revenues from various types of licenses and permits are budgeted conservatively at \$10.5 million, which is an increase of approximately \$333,000 from the FY 2023-2024 adopted budget. Receipts in this category for the first six months of the current fiscal year totaled \$5.9 million. Revenues from the Building Department represent the largest component of this category and total \$6.6 million, or over 62% of the total category. Building permits are budgeted at \$4.3 million in fiscal year 2024-2025, 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 \$951,500. Of this amount, \$837,500 represents the City's share of monies expected from Cable Television Franchise Fees. Based on current agreements, cable television companies that operate within the City are

required to remit 5% of their gross receipts to the City as part of their franchise agreement. These monies are then used by the City and the Cable TV Fund. There has been a decrease in this revenue source annually, perhaps because consumers are converting to newer technology as their entertainment sources. Public Works is adopting rate increases for street opening and street obstruction permits as the cost of providing the services related to these permits increases. Total Public Works revenue from Licenses and Permits is budgeted at \$1,484,250, which is up over \$200,000 from what was budgeted in the current year. Revenue from Public Safety permits in total is expected to remain approximately the same as the current year's budget based on revenue projections for the current fiscal year. Public Safety revenue (\$1.2 million) includes permits for taxis, towing medallions, fire alarm registration (Fire) and hazard alarm registration (Police). Also included in the category of licenses and permits is filming fees and permits, which are included in the adopted budget at \$100,000.

**Fines and Forfeitures:** Fines and forfeitures in the adopted budget total \$10.3 million, an increase of 4.5% from the \$9.9 million in the fiscal year 2023-2024 adopted budget. Major revenue sources within this category include parking fines (\$8 million), fines and bail imposed by the City Court (\$800,000), overtime parking notices (\$36,600), hazard alarm fines (\$60,000), and fines imposed for red light violations (\$1.4 million). The adopted budget for red light violations assumes the continued use of cameras in all intersections authorized by the State.

**Miscellaneous Revenues:** Miscellaneous revenues are budgeted at \$7.8 million in fiscal year 2024-2025, an increase of over a million dollars from the current year's adopted budget. The largest revenue sources in this category are developer's contributions/fees (\$3,532,910), the rental of City properties (\$1,874,561) including the lease payments for the approved solar panel rental agreement initiative, the lease of parking spaces within the Longview garage (\$884,025), advertising revenues (\$208,700), as well as the rental of a portion of Renaissance Fountain Park (\$146,480). 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).

**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. Based on current rates and projections, the interest income budgeted for FY 2024-2025 is \$2.3 million. It is anticipated that the City will earn over \$3.5 million in the current fiscal year.

**Appropriation of Fund Balance:** The City Charter states, "An amount not to exceed the undesignated fund balance as of the close of the preceding fiscal year may be appropriated for use in the (succeeding) budget year." The adopted budget for FY 2024-2025 recommends an appropriation of \$14.2 million to balance the budget. An appropriation of \$1,700,000 from the fund balance committed to tax certiorari is also recommended. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$120,000) will be allocated towards debt service on prior recreation improvements and land acquired by the City. There is no longer an appropriation from the City's Tax Stabilization and Reserve Account because the City successfully petitioned the State to remove that restriction. The appropriations of fund balance constitute 7.5% 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 proposal 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 (\$936,464) 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 successfully petitioned New York State to remove 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 added over five million dollars in current year revenue beginning with the 2023-2024 budget 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 \$1.4 million in revenue to the City. The City has also negotiated payments from developers, who are using the County's IDA, to replace local sales and mortgage taxes. This and future budgets will continue to reflect these payments (\$3.5 million) 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 would be needed for this. The City will continue to adjust the revenue sources within its jurisdiction (charges for services, licenses and permits and certain fines) as it has in this budget, 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.

## Reconciliation of Revenues and Expenditures from Proposed to Adopted

**Revenues:**

|                                |                       |
|--------------------------------|-----------------------|
| <u>Proposed Budget</u>         | <u>\$ 212,317,269</u> |
| Increase in New York State Aid | 634,401               |
| Decrease in Mortgage Tax       | (75,000)              |
| <u>Adopted Budget</u>          | <u>\$ 212,876,670</u> |

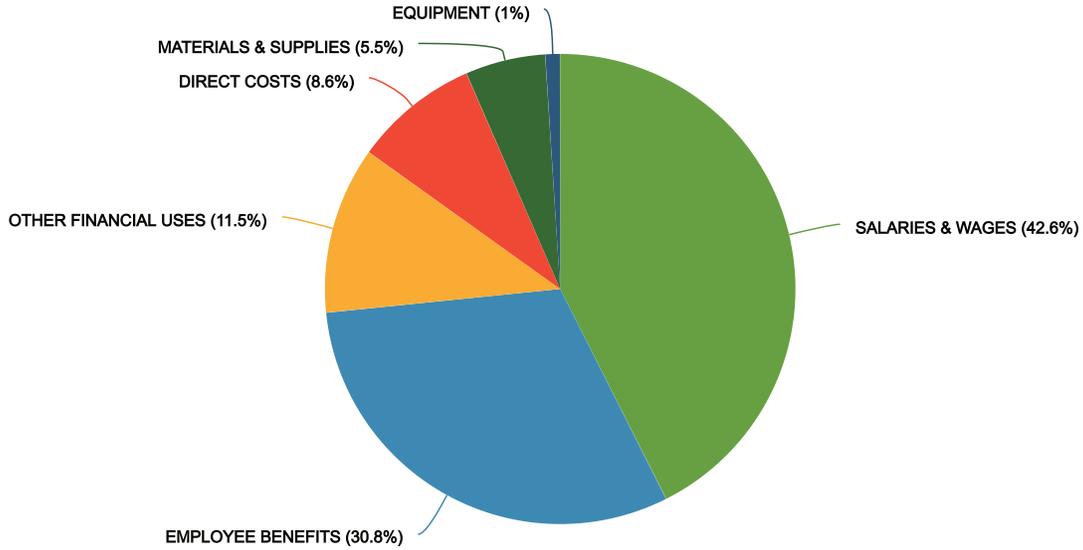
**Expenditures:**

|   |                       |
|---|-----------------------|
| <u>Proposed Budget</u>  | <u>\$ 212,317,269</u> |
| Decrease in Salary and Benefit lines                                  | (85,949)              |
| Increase in Direct Costs  | 124,000               |
| Increase in the General Fund Contribution to<br>the Debt Service Fund | 215,553               |
| Increase in the Reserve for Financing                                 | 305,797               |
| <u>Adopted Budget</u>   | <u>\$ 212,876,670</u> |

**OTHER FUNDS:**

There were no changes between the proposed and adopted budgets in the Self Insurance and Library Funds. In the Water Fund and the Sewer Rent Fund, adjustments were made to certain salary and benefit lines. In the Debt Service Fund changes were made based on the May 2024 Bond sale.

## Major Expenditures General Fund



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2023 and last year's actual expenditures are shown below:

| Name  | FY2023 Actual        | FY2024 Revised       | FY2025 Adopted       |
|---|----------------------|----------------------|----------------------|
| SALARIES & WAGES                                  | \$80,784,355         | \$85,357,721         | \$90,631,600         |
| EMPLOYEE BENEFITS                                 | \$54,289,362         | \$59,688,999         | \$65,615,111         |
| MATERIALS & SUPPLIES                              | \$9,653,054          | \$11,988,150         | \$11,742,959         |
| DIRECT COSTS                                      | \$16,353,984         | \$19,995,009         | \$18,280,747         |
| EQUIPMENT   | \$2,131,038          | \$1,956,863          | \$2,140,345          |
| To Special Revenue Fund                           | \$11,500             |                      |                      |
| To Special Revenue Fund-Library Fund Contribution | \$6,610,557          | \$6,985,708          | \$7,132,209          |
| To Debt Service Fund-General Fund Contribution    | \$13,071,918         | \$13,350,496         | \$14,205,402         |
| To CPF-General Fund Contribution                  | \$1,110,000          | \$1,295,000          |                      |
| Reserve for Financing                             |                      | \$5,617,551          | \$3,128,297          |
| <b>Total:</b>                                     | <b>\$184,015,768</b> | <b>\$206,235,497</b> | <b>\$212,876,670</b> |

**Salaries & Wages:** Based on approved pay plans, \$90.6 million is budgeted for salaries and wages. This is an increase of \$2.8 million or 3% from the FY 2023-2024 adopted budget. The increase is related to certain contractual labor agreements, 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. The FY 2024-2025 budget reflects positions filled as of the end of April 2024 with some adjustments for positions expected to be filled or become vacant in the near future. An allowance for merit pay which will be calculated in June 2024 has been included in the Reserve for Financing rather than in this category. Pursuant to City policy, the salaries and wages budget does not usually include funding for vacant full-time positions other than specific cases. For example, because of the start dates of training academies, funding has been provided for most currently vacant Public Safety positions. The City's salaries and benefits were adjusted at budget adoption for any staffing changes that occurred between the proposed 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 \$3.3 million in the adopted FY 2024-2025 budget, 10% more than the FY 2023-2024 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 and an attempt to remain competitive with wages currently being paid elsewhere.

A total of 907 positions are authorized City-wide (of which 870 are funded) in the adopted budget. This is an increase of 5 positions from the FY 2023-2024 adopted budget and an increase of 3 funded positions. The adopted budget adds 3 police officer positions and 2 firefighter positions in the Department of Public Safety. All 5 new positions are needed due to the additional development in the City. There are 804 full-time positions funded in the General Fund adopted budget out of an authorized total of 835 positions. No provision has been made in the adopted budget to fund any grant positions which may end during the fiscal year. Departmental overtime budgets total \$5.1 million or approximately a 13% increase as compared to the current fiscal year adopted budget. Increases in the Police and Fire Bureaus account for almost this entire increase and are 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 the appropriate department(s) to fund 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 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 exclusive of employee benefits represent 43% of the budget. When employee benefits are added in, that number increases to 73% of the total budget, the same percentage as the current fiscal year. 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 2024-2025 adopted budget total \$156.2 million. Revenues from the sales and real property tax are expected to total \$124.0 million. Accordingly, management of the City's work force through the Vacancy Release Committee and the cooperation of departments that make funding requests 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. City management reviews staffing levels throughout the year as it seeks to address these challenges.

The City-wide workforce of 907 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      | 409               | 45%               |
| Community Services | <u>63</u>         | <u>7%</u>         |
|                    | 907               | 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 \$65.6 million, an increase of \$4.7 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 \$6.8 million in FY 2024-2025. Also budgeted in this category is the MTA payroll tax at \$305,909.

After decreasing from \$17.2M to \$15.6M in the FY 2022-2023 adopted budget, Pension Costs increased back up to \$17.5 million in the current year's adopted budget. This expense is now increasing significantly to \$19.8 million in the FY 2024-2025 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 weak performance of the Stock Market particularly in the first quarter of 2023 potentially led to an increase in the rates. In the adopted budget, it is not anticipated that rates will increase even higher in the last three months of the new fiscal year. The following chart provides a comparison of pension rates supplied by the State for 2022-2023 through 2024-2025.

| <u>Pension Rates</u>                 | 04/01/22-     | 04/01/23-     | 04/01/24-     |
|--------------------------------------|---------------|---------------|---------------|
|                                      | 03/31/23      | 06/30/24      | 06/30/25      |
|                                      | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> |
| <u>Police &amp; Fire Retirement:</u> |               |               |               |
| Tier 2                               | 29.5%         | 30.9%         | 35.4%         |
| Tier 3                               | 29.7%         | 31.0%         | 35.5%         |
| Tier 5                               | 25.4%         | 26.7%         | 30.5%         |
| Tier 6                               | 20.5%         | 21.5%         | 24.7%         |

| <u>Pension Rates</u>                | 04/01/22-     | 04/01/23-     | 04/01/24-     |
|-------------------------------------|---------------|---------------|---------------|
|                                     | 03/31/23      | 06/30/24      | 06/30/25      |
|                                     | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> |
| <u>Employees Retirement System:</u> |               |               |               |
| Tier 1                              | 17.5%         | 19.9%         | 23.5%         |
| Tier 2                              | 15.9%         | 18.2%         | 21.5%         |
| Tiers 3, 4                          | 13.0%         | 14.9%         | 17.8%         |
| Tier 5                              | 11.1%         | 12.9%         | 15.3%         |
| Tier 6                              | 8.2%          | 9.5%          | 11.3%         |

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at \$35.2 million in fiscal year 2024-2025, an increase of \$2.0 million or 6% over the adopted budget for FY 2023-2024. The New York State Health Insurance Program (NYSHIP) has increased premium rates starting January 1, 2024 (9% for family plans; 10.5% for single plans) as compared to 2023. In addition, an estimated increase of 5% is included in the adopted budget for January 1, 2025. Retiree health insurance costs are budgeted at \$13.6 million, which is included in the total cost of health insurance above as is the cost for active employee premiums (\$19.8 million). Also included is the expense for Retirees Medicare Payments (\$1.9 million).

The City funds the entire premium cost for more tenured 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 \$570,037 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 \$1,621.50 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 \$119,035, based on the current number of eligible employees and the current rate of \$349 per employee. The premium for group life insurance is budgeted at \$81,500. The City also pays supplemental benefits (\$639,264), uniform and clothing related expenses (\$831,442) and a safety shoe allowance in the amount of \$21,560. Also included in the employee benefits category are expenses related to education and training (\$182,155) and tuition reimbursement (\$31,000).

**Materials & Supplies:** Appropriations in this category of expense total \$11.7 million in the adopted budget, up 2% from the fiscal year 2023-2024 adopted budget. The largest item in this category is the cost of electricity which is budgeted at \$3.1 million. The savings due to the continued installation of LED lighting in various locations throughout the City has helped to keep this from being an even higher amount. HVAC systems maintenance is budgeted at \$415,535 and includes the rental of temporary chillers at the Public Safety Building for 10 more months until the replacement is complete. Also included is the gasoline expense (\$830,325) which is budgeted slightly lower than in the 2023-2024 adopted budget due to expected gasoline prices and the increase in the number of electric vehicles in the city fleet. Other rolling stock related expenses of \$1.0 million and the purchase of salt which is budgeted at \$573,125 are also included. 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 \$18.3 million in the adopted budget, an increase of 3.2% 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 \$816,125 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 the Other Funds Section of this document. Other major components of Direct Costs include waste haul-away services (\$999,749), service contracts (\$1.6 million), program services (\$1.5 million), ticket collections (\$400,000) and credit card fees (\$792,000). Support to the Slater Center will remain at \$226,000. The adopted budget also includes an allocation of \$810,000 for the red light camera contract as cameras for all authorized intersections are now online.

**Equipment:** Included in this category is the acquisition of rolling stock, which accounts for \$1.8 million of the \$2.1 million being budgeted. The other equipment requests include protective services equipment (\$72,755), personal computers (\$82,883) and other computer related equipment (\$17,400), machinery equipment (\$97,794) and traffic control equipment (\$20,000).

**Rolling Stock:** The City's Capital Improvement Program recommends the replacement of certain rolling stock vehicles in FY 2024-2025. In the General Fund adopted budget, twenty-six vehicles are funded with cash. These include two electric cars, ten hybrid SUVs including seven hybrid police vehicles, six pickup trucks and one utility pickup truck, three vans (including one electric and one fifteen passenger van) a police motorcycle, a mini-tractor, a leaf vacuum and a trailer. The rolling stock plan also calls for cash to be used to fund the replacement of two pickup trucks and a mini-dump truck in the Water Fund and a sewer jetter in the Sewer Fund. A total of \$1,782,000 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 fourteen vehicles to be funded by the sale of bonds in the Capital Budget at a total estimated cost of \$4,200,000.

**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 2024-2025 Budget includes an allowance for merit pay increases owed as of July 1 pursuant to the CSEA contract and an allowance to settle any potential labor contracts that may be agreed upon during the next fiscal year. 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 \$3.1 million.

**Transfer to Library Fund:** The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$7,132,209. 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 3.4% of the City's total budget, approximately the same as this year. A more detailed analysis of the Library Fund Budget is contained in the Other Funds section of this document.

**Transfer to Capital Projects Fund:** On February 5, 2024, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2024-2025 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.

If any projects in the 2024-2025 Capital Improvement Program are approved by the Common Council during the 2024-2025 Fiscal Year with cash as the funding source, monies will need to be transferred into the General Fund to cover that expense. At this time, with the exception of rolling stock financed with cash as noted above, none are included in the operating budget for FY 2024-2025.

**Transfer to Debt Service:** An appropriation for debt service in the amount of \$14.2 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 2024-2025. This is an increase of 6.4% from what was included in the current year adopted budget. In addition, an appropriation of debt service fund balance (\$650,000) 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 2024-2025.

A complete discussion and analysis of the Debt Service Fund and City indebtedness, including multi-year projections of authorized and outstanding indebtedness, is provided in the Other Funds section of this budget.

**Expenditure Outlook:** In the FY 2024-25 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.

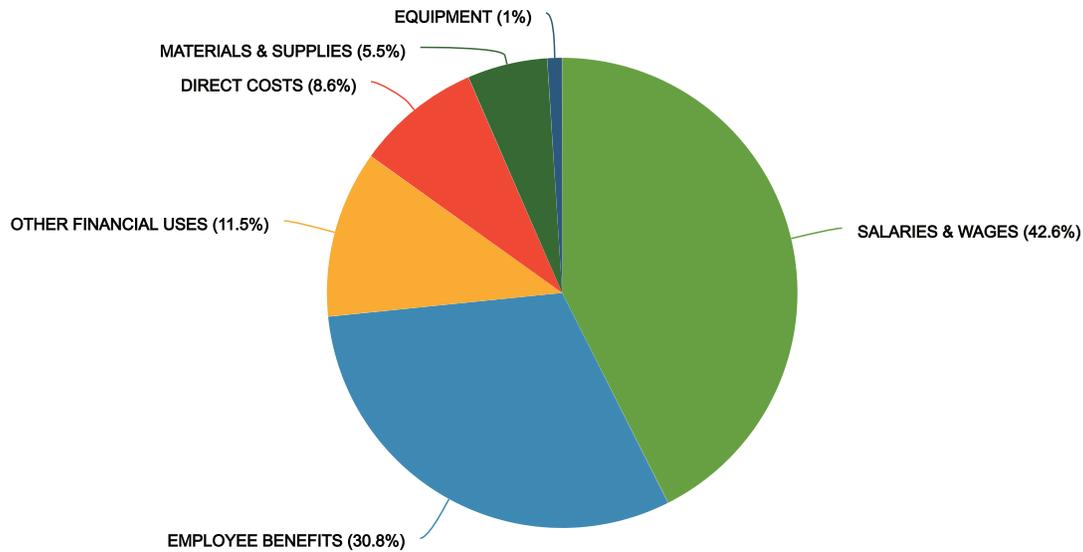
The City continues to pay over three hundred thousand annually city-wide in payroll tax to the MTA (Metropolitan Transportation Authority). This tax has been repealed by the State on many small businesses, schools and not-for-profits, yet City government continues to be saddled with this obligation. Relief from the State for this tax and for numerous unfunded mandates that originate at the state level would be helpful for the annual budget. 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 concern 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 Pension related and Health Insurance costs (rates for both are set by NYS) for City employees effective January 1<sup>st</sup> 2024, increases in service contracts as contracts are renewed at higher rates and increases in materials and supplies expenses. Other examples are the increases in utilities seen by not only residential customers, but by Municipalities as well.

# General Fund Expenditures by Expense Type

FY2024-25 Expenditures by Expense Type



| Name                           | FY2023 Actual | FY2024 Revised | FY2024 Actual | FY2025 Adopted | FY2024 Revised vs. FY2025 Adopted (% Change) |
|--------------------------------|---------------|----------------|---------------|----------------|--|
| Expense Objects                |               |                |               |                |  |
| SALARIES & WAGES               |               |                |               |                |  |
| Elected Officials Salary       | \$405,100     | \$417,400      | \$200,673     | \$417,400      | 0%   |
| Appointed Officials Salaries   | \$4,057,276   | \$4,695,354    | \$2,118,358   | \$4,689,300    | -0.1%  |
| Managerial Salaries            | \$2,783,438   | \$2,824,656    | \$1,387,447   | \$3,599,356    | 27.4%  |
| Managerial Overtime            | \$29,234      | \$44,968       | \$14,781      | \$47,812       | 6.3%   |
| M/C Attendance Bonus           | \$6,800       | \$10,000       |               | \$10,000       | 0%   |
| CSEA Salaries and Wages        | \$22,261,488  | \$23,031,052   | \$11,054,710  | \$24,285,547   | 5.4%   |
| CSEA Overtime                  | \$936,353     | \$1,278,820    | \$485,268     | \$1,321,545    | 3.3%   |
| CSEA Attendance Bonus          | \$54,700      | \$65,000       |               | \$65,000       | 0%   |
| Police Salaries and Wages      | \$19,875,412  | \$20,651,995   | \$10,063,126  | \$22,406,269   | 8.5%   |
| Police Overtime                | \$1,627,728   | \$1,550,000    | \$900,625     | \$1,851,300    | 19.4%  |
| Police OT-Contractual Services | \$1,502,063   | \$1,600,000    | \$952,226     | \$1,648,000    | 3%   |
| Police Attendance Bonus        | \$151,450     | \$160,000      |               | \$160,000      | 0%   |
| Police Differential 7pm-7am    | \$365,423     | \$370,000      | \$179,599     | \$391,400      | 5.8%   |
| Police Differential 7am-7pm    | \$178,675     | \$180,000      | \$99,211      | \$216,150      | 20.1%  |
| Police Bilingual Stipend       | \$184,695     | \$200,000      | \$103,263     | \$211,150      | 5.6%   |

| Name  | FY2023 Actual       | FY2024 Revised      | FY2024 Actual       | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|---------------------|---------------------|---------------------|---------------------|--|
| Police Detective Stipend                    | \$380,820           | \$380,000           | \$204,576           | \$412,000           | 8.4%   |
| Police Other Salaries                       | \$77,971            | \$85,000            | \$37,577            | \$87,550            | 3%   |
| Police Holiday Pay                          | \$908,340           | \$980,000           | \$480,527           | \$1,009,400         | 3%   |
| Police Vacation Buyouts                     | \$58,542            | \$70,000            |                     | \$72,100            | 3%   |
| Firefighters Salaries                       | \$16,154,732        | \$16,852,089        | \$8,100,317         | \$17,168,701        | 1.9%   |
| Firefighters Overtime                       | \$1,197,028         | \$1,381,000         | \$890,992           | \$1,673,000         | 21.1%  |
| Fire OT - Contracted Services               | \$85,480            | \$60,000            | \$34,849            | \$60,000            | 0%   |
| Firefighter Attendance Bonus                | \$106,500           | \$112,000           |                     | \$112,000           | 0%   |
| Firefighter Stipends                        | \$155,181           | \$155,490           | \$84,555            | \$156,000           | 0.3%   |
| Fire Holiday Pay                            | \$683,854           | \$710,160           | \$393,604           | \$689,500           | -2.9%  |
| Sanitation Salary-Wages                     | \$4,030,490         | \$4,018,495         | \$1,994,981         | \$4,088,494         | 1.7%   |
| Sanitation Overtime                         | \$160,098           | \$211,844           | \$67,399            | \$199,000           | -6.1%  |
| Sanitation Longevity                        | \$33,050            | \$34,950            | \$31,650            | \$33,650            | -3.7%  |
| Teamsters Attendance Bonus                  | \$9,000             | \$14,500            | \$10,000            | \$13,900            | -4.1%  |
| Teamsters Stipend                           | \$40,608            | \$41,600            | \$14,556            | \$41,600            | 0%   |
| Special Election Officers                   |                     |                     |                     | \$2,000             | N/A  |
| Part-Time Salaries                          | \$2,118,756         | \$3,009,671         | \$1,630,731         | \$3,325,178         | 10.5%  |
| Pensioners Payments                         | \$143,484           | \$141,177           | \$69,746            | \$146,798           | 4%   |
| 207-A Contractual Payments                  | \$20,586            | \$20,500            | \$9,823             | \$20,500            | 0%   |
| <b>Total SALARIES &amp; WAGES:</b>          | <b>\$80,784,355</b> | <b>\$85,357,721</b> | <b>\$41,615,172</b> | <b>\$90,631,600</b> | <b>6.2%</b>                                  |
| <b>EMPLOYEE BENEFITS</b>                    |                     |                     |                     |                     |  |
| Social Security                             | \$5,964,024         | \$6,415,369         | \$3,045,694         | \$6,834,354         | 6.5%   |
| MTA Payroll Tax                             | \$273,684           | \$287,906           | \$141,971           | \$305,909           | 6.3%   |
| NYS Employee Pension System                 | \$3,756,676         | \$4,638,573         | \$2,207,149         | \$5,660,288         | 22%  |
| NYS Police & Fire Pension System            | \$10,639,553        | \$12,197,029        | \$5,937,289         | \$13,937,309        | 14.3%  |
| Pension Adjustment (P & F)                  | \$218,020           | \$218,020           | \$218,020           | \$218,020           | 0%   |
| Employee Active Health Insurance            | \$17,579,498        | \$18,357,822        | \$8,854,484         | \$19,750,158        | 7.6%   |
| Retirees Health Insurance                   | \$11,201,157        | \$12,300,000        | \$5,965,646         | \$13,599,300        | 10.6%  |
| Retirees Health Insurance Buyout            | \$187,963           | \$190,000           | \$165,492           | \$190,000           | 0%   |
| NYS Health Insurance Administrative Charges | \$22,823            | \$42,000            | \$45,970            | \$46,500            | 10.7%  |
| Retirees Medicare Payment                   | \$1,704,541         | \$1,783,007         | \$768,364           | \$1,857,000         | 4.1%   |
| Active Health Insurance Buyout              | \$538,797           | \$590,000           | \$550,371           | \$590,000           | 0%   |
| Dental Insurance Plan                       | \$509,935           | \$517,554           | \$260,850           | \$570,037           | 10.1%  |
| Optical Insurance                           | \$111,933           | \$112,472           | \$55,528            | \$119,035           | 5.8%   |
| Group Life Insurance-Management             | \$74,607            | \$79,100            | \$39,242            | \$81,500            | 3%   |
| Memberships-Fees-Dues                       | \$34,587            | \$52,610            | \$24,487            | \$53,720            | 2.1%   |
| Education and Training Fees                 | \$114,556           | \$147,840           | \$57,607            | \$182,155           | 23.2%  |
| Travel and Transportation                   | \$31,252            | \$54,100            | \$19,479            | \$82,000            | 51.6%  |
| Tuition Reimbursement - CSEA                | \$889               | \$3,000             |                     | \$3,000             | 0%   |
| Tuition Reimbursement - Other               | \$3,248             | \$3,000             |                     | \$3,000             | 0%   |
| Tuition Reimbursement - PBA                 | \$25,000            | \$25,000            |                     | \$25,000            | 0%   |
| Work Clothing                               | \$66,208            | \$101,187           | \$38,252            | \$72,700            | -28.2%                                       |

| Name                                     | FY2023 Actual       | FY2024 Revised      | FY2024 Actual       | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|--|
| Protective Clothing                      | \$220,245           | \$437,424           | \$115,291           | \$313,230           | -28.4%                                       |
| Uniforms                                 | \$178,790           | \$281,060           | \$78,792            | \$262,007           | -6.8%  |
| Loss Reimbursement                       |                     | \$200               |                     | \$200               | 0%   |
| Uniform Maintenance                      | \$180,404           | \$181,650           | \$4,000             | \$183,505           | 1%   |
| Safety Shoe Allowance                    | \$18,975            | \$21,560            | \$21,071            | \$21,560            | 0%   |
| Police Contractual Supplemental Benefits | \$314,010           | \$331,702           | \$161,361           | \$333,336           | 0.5%   |
| Firefighter Cont Supplement Benefit      | \$217,871           | \$216,406           | \$113,578           | \$217,000           | 0.3%   |
| Teamsters Welfare Fund                   | \$85,737            | \$88,928            | \$42,207            | \$88,928            | 0%   |
| Employee Assistance Program              | \$14,380            | \$14,480            | \$7,240             | \$14,360            | -0.8%  |
| <b>Total EMPLOYEE BENEFITS:</b>          | <b>\$54,289,362</b> | <b>\$59,688,999</b> | <b>\$28,939,432</b> | <b>\$65,615,111</b> | <b>9.9%</b>                                  |
| <b>MATERIALS &amp; SUPPLIES</b>          |                     |                     |                     |                     |  |
| Office Supplies                          | \$150,177           | \$155,150           | \$77,842            | \$171,150           | 10.3%  |
| Advertising                              | \$14,886            | \$25,972            | \$5,569             | \$26,939            | 3.7%   |
| Printing                                 | \$73,015            | \$98,950            | \$17,154            | \$101,500           | 2.6%   |
| Postage                                  | \$115,753           | \$145,040           | \$47,794            | \$143,990           | -0.7%  |
| Books-Processing                         | \$20,404            | \$22,000            | \$13,217            | \$25,200            | 14.5%  |
| Subscriptions-Periodicals                | \$45,046            | \$56,200            | \$22,319            | \$63,705            | 13.4%  |
| Licenses-Permits-Fees                    | \$6,982             | \$4,500             | \$1,885             | \$3,800             | -15.6%                                       |
| Program Supplies                         | \$245,360           | \$345,431           | \$114,469           | \$358,178           | 3.7%   |
| Office Equipment Maintenance             | \$730               | \$3,350             | \$215               | \$3,100             | -7.5%  |
| Computer Supplies                        | \$540               | \$1,741             | \$740               | \$1,000             | -42.6%                                       |
| Computer Equipment Maintenance           | \$314,944           | \$331,415           | \$282,919           | \$360,710           | 8.8%   |
| Personal Computer Software               | \$25,216            | \$23,000            | \$1,952             | \$23,000            | 0%   |
| Copier Supplies                          | \$2,262             | \$3,500             | \$1,449             | \$3,700             | 5.7%   |
| Land Maintenance                         | \$503               | \$600               |                     | \$700               | 16.7%  |
| Landscaping                              |                     | \$1,500             |                     | \$1,500             | 0%   |
| Street Resurfacing                       |                     | \$250,000           | \$125,000           | \$125,000           | -50%   |
| Asphalt Materials                        | \$457,462           | \$356,910           | \$308,267           | \$479,090           | 34.2%  |
| Land Maintenance Supplies                | \$311,728           | \$327,390           | \$60,854            | \$337,930           | 3.2%   |
| Portable Equipment Maintenance           | \$125,814           | \$152,531           | \$94,209            | \$152,831           | 0.2%   |
| Sand                                     | \$14,622            | \$12,530            | \$5,277             | \$17,510            | 39.7%  |
| Salt                                     | \$224,410           | \$705,920           | \$7,686             | \$573,125           | -18.8%                                       |
| Tree Removal/Replacement                 | \$122,518           | \$100,795           | \$31,685            | \$133,280           | 32.2%  |
| Street Lighting                          | \$14,342            | \$50,000            | \$332               | \$65,000            | 30%  |
| Lamps and Poles                          | \$2,901             | \$43,720            |                     | \$47,900            | 9.6%   |
| Signs and Signals                        |                     | \$3,000             | \$508               | \$3,000             | 0%   |
| Emergency Repairs                        |                     | \$7,500             |                     | \$7,500             | 0%   |
| Traffic Light Maintenance Supplies       | \$132,105           | \$148,095           | \$10,466            | \$150,100           | 1.4%   |
| Traffic Sign/Marking Supplies            |                     | \$2,000             |                     | \$2,000             | 0%   |
| Building/Facility Repairs                | \$546,044           | \$488,965           | \$311,712           | \$441,380           | -9.7%  |
| Building/Facility Emergency Repairs      | \$30,213            | \$29,000            | \$23,422            | \$34,000            | 17.2%  |
| Security Devices                         | \$15,265            | \$26,000            | \$6,792             | \$26,000            | 0%   |

| Name                                      | FY2023 Actual | FY2024 Revised | FY2024 Actual | FY2025 Adopted | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|---------------|----------------|---------------|----------------|--|
| Fuel Oil                                  | \$11,662      | \$15,980       | \$593         | \$12,750       | -20.2%                                       |
| Maintenance Supplies                      | \$210,011     | \$267,605      | \$139,051     | \$255,990      | -4.3%  |
| Equipment Repairs                         |               | \$1,500        |               | \$1,500        | 0%   |
| Swimming Pool Chemicals                   | \$12,690      | \$16,250       | \$6,673       | \$16,250       | 0%   |
| Skating Rink Materials                    |               | \$3,000        |               | \$3,000        | 0%   |
| Ammunition                                | \$62,749      | \$116,980      | \$34,677      | \$110,000      | -6%  |
| Acquired Building Maintenance             | \$5,712       | \$7,350        | \$955         | \$6,225        | -15.3%                                       |
| Radio Communications                      | \$15,792      | \$65,044       | \$4,204       | \$64,875       | -0.3%  |
| Plumbing Systems                          | \$29,847      | \$27,000       | \$11,469      | \$30,000       | 11.1%  |
| Electrical Systems                        | \$12,948      | \$29,650       | \$2,890       | \$29,650       | 0%   |
| HVAC Systems                              | \$413,966     | \$490,750      | \$296,350     | \$415,535      | -15.3%                                       |
| Fire Warning System                       | \$468         | \$17,000       | \$3,612       | \$14,000       | -17.6%                                       |
| Parking Meter Maint/Parts                 | \$27,589      | \$58,253       | \$43,264      | \$69,000       | 18.4%  |
| Park/Playground Repair/Replacement        | \$2,512       | \$6,600        | \$1,422       | \$6,600        | 0%   |
| Pool Maint Equipment/Supplies             | \$8,316       | \$2,800        | \$1,496       | \$2,800        | 0%   |
| Pool Emergency Repairs                    |               | \$2,500        |               | \$2,500        | 0%   |
| Glass Replacement                         | \$3,145       | \$10,750       |               | \$10,750       | 0%   |
| Rolling Stock Repair/Maintenance          | \$950,444     | \$865,706      | \$347,561     | \$934,358      | 7.9%   |
| Gasoline                                  | \$768,706     | \$874,567      | \$355,673     | \$830,325      | -5.1%  |
| Diesel Fuel                               | \$5,525       | \$9,000        | \$3,853       | \$6,500        | -27.8%                                       |
| Tires and Chains                          | \$33,287      | \$33,100       | \$21,119      | \$33,050       | -0.2%  |
| Lubricants/Anti-Freeze                    |               | \$2,400        |               | \$2,350        | -2.1%  |
| Fire Engine Supplies                      | \$11,039      | \$26,347       | \$15,076      | \$26,347       | 0%   |
| Power Sweeper Brooms                      |               | \$6,000        |               | \$6,000        | 0%   |
| Police Car Supplies                       | \$5,070       | \$11,800       | \$925         | \$11,800       | 0%   |
| Rolling Stock Fleet Program Supplies      | \$5,364       | \$6,000        | \$35,522      | \$7,000        | 16.7%  |
| Rolling Stock Delivery Charges            | \$42          | \$400          | \$12          | \$400          | 0%   |
| Rolling Stock Machinery/Parts Maintenance | \$22,119      | \$18,000       | \$5,284       | \$23,000       | 27.8%  |
| Electricity                               | \$2,602,916   | \$3,336,391    | \$985,198     | \$3,114,100    | -6.7%  |
| Telephone                                 | \$174,657     | \$238,865      | \$86,220      | \$256,895      | 7.5%   |
| Natural Gas                               | \$472,370     | \$555,494      | \$141,993     | \$579,895      | 4.4%   |
| Water                                     | \$70,399      | \$81,225       | \$36,981      | \$83,805       | 3.2%   |
| Water Hydrants                            | \$10,000      | \$10,000       |               | \$10,000       | 0%   |
| Data Communications Lines                 | \$26,877      | \$29,745       | \$12,238      | \$27,825       | -6.5%  |
| Property Rental                           | \$201,392     | \$174,000      | \$59,966      | \$195,000      | 12.1%  |
| Space Rental                              | \$60,000      | \$64,500       | \$60,000      | \$64,500       | 0%   |
| Equipment Rental                          | \$21,818      | \$21,916       | \$7,961       | \$22,416       | 2.3%   |
| Copier Rental                             | \$43,384      | \$66,345       | \$21,333      | \$62,875       | -5.2%  |
| Computer System Software                  | \$147,099     | \$148,207      | \$103,376     | \$152,850      | 3.1%   |
| Automotive Software                       | \$1,160       | \$3,550        | \$2,816       | \$3,550        | 0%   |
| Computer Aided Design Software            | \$27,959      | \$30,000       | \$29,314      | \$30,000       | 0%   |
| Geographic Information Sys Software       |               | \$600          |               | \$600          | 0%   |
| Post Office Box Rental                    | \$1,800       | \$1,600        | \$140         | \$1,600        | 0%   |

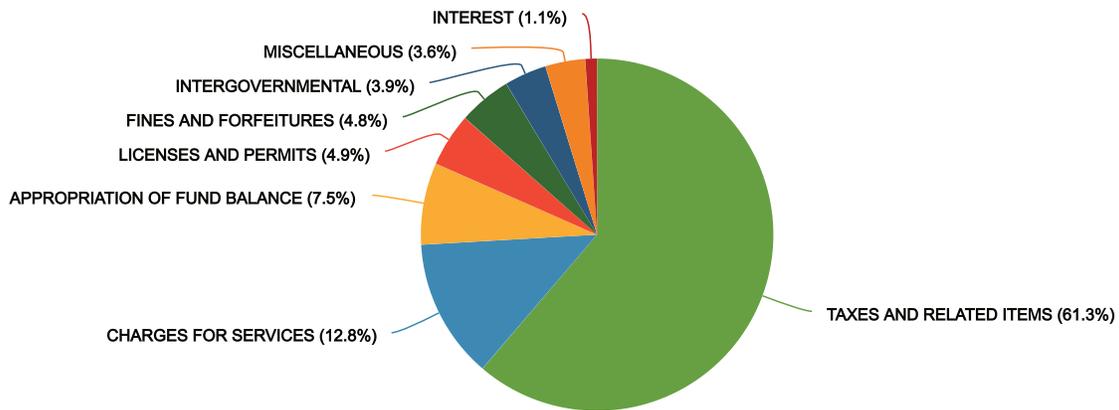
| Name                                   | FY2023 Actual      | FY2024 Revised      | FY2024 Actual      | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|--|--------------------|---------------------|--------------------|---------------------|--|
| Munis Software                         | \$135,454          | \$140,000           | \$143,191          | \$150,000           | 7.1%   |
| Assessment Software Maintenance        | \$12,800           | \$153,675           |                    | \$153,675           | 0%   |
| Recreation Mgmt Software Maintenance   | \$10,725           | \$11,000            |                    | \$11,000            | 0%   |
| K-9 Police Unit                        |                    | \$6,000             | \$1,510            | \$6,000             | 0%   |
| <b>Total MATERIALS &amp; SUPPLIES:</b> | <b>\$9,653,054</b> | <b>\$11,988,150</b> | <b>\$4,597,653</b> | <b>\$11,742,959</b> | <b>-2%</b>                                   |
| <b>DIRECT COSTS</b>                    |                    |                     |                    |                     |  |
| Ambulance Service Contract             | \$771,237          | \$780,980           | \$455,573          | \$816,125           | 4.5%   |
| Arbitration Hearing                    |                    | \$75,000            |                    | \$75,000            | 0%   |
| Consultants                            | \$137,147          | \$1,469,907         | \$41,180           | \$524,400           | -64.3%                                       |
| Financial and Auditing Costs           | \$104,761          | \$106,817           | \$104,017          | \$108,932           | 2%   |
| Humane Society                         | \$44,892           | \$44,892            | \$14,964           | \$44,892            | 0%   |
| Laundry and Dry Cleaning               | \$1,044            | \$1,100             | \$454              | \$1,100             | 0%   |
| Legal Services                         | \$8,200            | \$163,395           | \$1,575            | \$92,500            | -43.4%                                       |
| Meals                                  | \$42,712           | \$40,500            | \$19,851           | \$50,500            | 24.7%  |
| Medical Examinations                   | \$31,965           | \$60,838            | \$7,809            | \$60,000            | -1.4%  |
| Public Relations                       | \$917              | \$2,000             | \$862              | \$2,000             | 0%   |
| Public Stenographer                    | \$9,942            | \$27,000            | \$4,727            | \$26,100            | -3.3%  |
| Service Contracts                      | \$1,315,080        | \$1,638,429         | \$529,686          | \$1,575,895         | -3.8%  |
| Weather Service                        | \$1,930            | \$1,950             | \$1,950            | \$1,970             | 1%   |
| Bus Transportation                     | \$111,325          | \$186,095           | \$124,634          | \$189,095           | 1.6%   |
| Athletic Officials-WAO                 | \$42,023           | \$52,000            | \$24,672           | \$47,000            | -9.6%  |
| Fingerprint Record Searches            | \$6,975            | \$7,000             | \$3,225            | \$7,000             | 0%   |
| Waste Disposal Haul away               | \$918,787          | \$975,822           | \$410,362          | \$999,749           | 2.5%   |
| Program Services                       | \$1,075,925        | \$1,549,694         | \$435,875          | \$1,538,825         | -0.7%  |
| Exterminating Services                 | \$25,018           | \$23,145            | \$12,999           | \$30,145            | 30.2%  |
| City Historian Services                | \$324              | \$20,855            | \$6,476            | \$18,000            | -13.7%                                       |
| Intergovernmental Relations            | \$202              | \$2,000             |                    | \$2,000             | 0%   |
| Hearing Officers                       |                    | \$5,700             |                    | \$5,700             | 0%   |
| White Plains School Gasoline Charges   | \$37,700           | \$48,075            | \$16,966           | \$40,125            | -16.5%                                       |
| Hockey Officials Association           | \$13,870           | \$18,000            | \$3,282            | \$18,000            | 0%   |
| Custodian Fee-Banks                    | \$28,667           | \$30,000            | \$11,500           | \$30,000            | 0%   |
| Network Support and Service            | \$107,273          | \$120,000           | \$105,578          | \$120,000           | 0%   |
| Labor Counsel                          | \$17,825           | \$466,430           | \$3,779            | \$200,000           | -57.1%                                       |
| Civil Service Exam Administration      | \$2,978            | \$1,500             |                    | \$1,500             | 0%   |
| Fire/Police Exam Administration        | \$39,845           | \$55,000            | \$8,173            | \$55,000            | 0%   |
| Basketball Officials Assn              | \$18,920           | \$20,000            | \$11,426           | \$22,500            | 12.5%  |
| Red Light Camera Contract              | \$810,000          | \$810,000           | \$256,550          | \$810,000           | 0%   |
| On Line Subscription Service           | \$110,442          | \$100,000           | \$62,731           | \$100,000           | 0%   |
| Ticket Collection Contract             | \$366,737          | \$400,000           | \$151,725          | \$400,000           | 0%   |
| In Rem - Foreclosure Costs             |                    | \$20,000            |                    | \$30,000            | 50%  |
| Towing                                 | \$32,484           | \$32,000            | \$8,550            | \$33,000            | 3.1%   |
| General Liability Premium              | \$70,193           | \$110,250           | \$227              | \$110,250           | 0%   |

| Name                                     | FY2023 Actual       | FY2024 Revised      | FY2024 Actual       | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|--|
| Judicial Liability Insurance             |                     | \$2,500             |                     | \$2,000             | -20%   |
| Legal Judgements - Tax Ceritoraris       | \$805,679           | \$1,700,000         | \$385,953           | \$1,700,000         | 0%   |
| Taxes on City Property                   | \$467,761           | \$477,300           |                     | \$519,700           | 8.9%   |
| Rent Abatements                          | \$31,501            | \$50,000            | \$15,673            | \$50,000            | 0%   |
| Celebrations-Entertainment               | \$1,102             | \$4,500             | \$1,070             | \$4,750             | 5.6%   |
| Special Events                           | \$77,685            | \$336,980           | \$23,341            | \$90,000            | -73.3%                                       |
| July 4th Celebration                     | \$89,918            | \$44,000            | \$14                | \$49,000            | 11.4%  |
| Summer Music Festival                    | \$41,519            | \$42,000            | \$34,445            | \$47,000            | 11.9%  |
| Business Improvement District Services   | \$700,000           | \$900,000           | \$900,000           | \$900,000           | 0%   |
| Slater Center                            | \$226,000           | \$226,000           | \$169,500           | \$226,000           | 0%   |
| Self Insurance Fund Contribution         | \$6,432,360         | \$5,299,074         | \$5,299,074         | \$5,264,494         | -0.7%  |
| Aging Services Grant                     |                     | \$8,500             |                     | \$8,500             | 0%   |
| Crime Control Planning                   | \$12,062            | \$20,000            | \$3,833             | \$20,000            | 0%   |
| Procedural Revenue-Tax Assessment        | \$37,875            | \$275,500           |                     | \$100,000           | -63.7%                                       |
| NYS Emerg Tenants Prot Act Admin Charges | \$49,000            | \$50,000            | \$49,000            | \$50,000            | 0%   |
| Armory Contract Charges                  | \$294,392           | \$300,281           | \$173,925           | \$270,000           | -10.1%                                       |
| Credit Card Fees                         | \$779,791           | \$792,000           | \$317,855           | \$792,000           | 0%   |
| <b>Total DIRECT COSTS:</b>               | <b>\$16,353,984</b> | <b>\$19,995,009</b> | <b>\$10,215,058</b> | <b>\$18,280,747</b> | <b>-8.6%</b>                                 |
| <b>EQUIPMENT</b>                         |                     |                     |                     |                     |  |
| Passenger Vehicle                        |                     | \$45,000            | \$31,494            | \$135,000           | 200%   |
| Police Vehicles                          | \$1,046,915         | \$678,542           | \$257,675           | \$619,000           | -8.8%  |
| Light Duty Vehicle                       | \$668,143           | \$804,000           | \$440,523           | \$1,010,000         | 25.6%  |
| Heavy Duty Vehicles                      |                     | \$85,000            |                     | \$18,000            | -78.8%                                       |
| SUV/Minicarryall                         | \$33,279            |                     |                     |                     | N/A  |
| Utility Trucks                           | \$51,620            |                     |                     |                     | N/A  |
| Compressor                               | \$82,043            |                     |                     |                     | N/A  |
| Furniture and Fixtures                   | \$1,302             | \$53,070            | \$1,498             | \$13,813            | -74%   |
| Copiers                                  | \$7,995             | \$155               | \$662               |                     | N/A  |
| Office Machinery/Equipment               | \$2,729             |                     |                     |                     | N/A  |
| Computer Peripheral Equipment            | \$14,314            | \$15,191            | \$2,546             | \$16,400            | 8%   |
| Personal Computers                       | \$40,125            | \$92,842            | \$13,660            | \$82,883            | -10.7%                                       |
| CPU and Servers                          | \$625               | \$1,000             | \$299               | \$1,000             | 0%   |
| Recreational Equipment                   | \$4,226             | \$3,200             |                     | \$3,200             | 0%   |
| Security Equipment                       |                     | \$5,000             |                     | \$5,000             | 0%   |
| Other Equipment-Machinery                | \$63,665            | \$25,278            | \$23,910            | \$97,794            | 286.9%                                       |
| Mobile Radios                            | \$4,736             | \$18,000            | \$709               | \$18,000            | 0%   |
| Fire Station Furnishings                 | \$3,791             | \$7,155             | \$6,097             | \$10,000            | 39.8%  |
| Other Equipment-Tools                    | \$3,199             | \$13,675            | \$12,846            | \$8,500             | -37.8%                                       |
| Protective Services Equipment            | \$29,772            | \$72,755            | \$26,185            | \$72,755            | 0%   |
| Building/Facility Enhancement            | \$20,550            | \$19,000            | \$4,211             | \$9,000             | -52.6%                                       |
| Traffic Control Equipment                | \$18,009            | \$18,000            | \$10,811            | \$20,000            | 11.1%  |
| Containers                               | \$34,000            |                     |                     |                     | N/A  |

| Name  | FY2023 Actual | FY2024 Revised | FY2024 Actual | FY2025 Adopted | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|---------------|----------------|---------------|----------------|--|
| Total EQUIPMENT:                                  | \$2,131,038   | \$1,956,863    | \$833,128     | \$2,140,345    | 9.4%   |
|   |               |                |               |                |  |
| OTHER FINANCIAL USES                              |               |                |               |                |  |
| To Special Revenue Fund                           | \$11,500      |                |               |                | N/A  |
| To Special Revenue Fund-Library Fund Contribution | \$6,610,557   | \$6,985,708    | \$2,767,998   | \$7,132,209    | 2.1%   |
| To Debt Service Fund-General Fund Contribution    | \$13,071,918  | \$13,350,496   | \$4,674,534   | \$14,205,402   | 6.4%   |
| To CPF-General Fund Contribution                  | \$1,110,000   | \$1,295,000    | \$1,295,000   |                | N/A  |
| Reserve for Financing                             |               | \$5,617,551    |               | \$3,128,297    | -44.3%                                       |
| Total OTHER FINANCIAL USES:                       | \$20,803,975  | \$27,248,755   | \$8,737,532   | \$24,465,908   | -10.2%                                       |
| Total Expense Objects:                            | \$184,015,768 | \$206,235,497  | \$94,937,975  | \$212,876,670  | 3.2%   |

# General Fund Revenues by Source of Revenue

FY2024-25 Revenues by Revenue Source



| Name                                      | FY2023 Actual | FY2024 Revised | FY2024 Actual | FY2025 Adopted | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|---------------|----------------|---------------|----------------|--|
| Revenue Source                            |               |                |               |                |  |
| TAXES AND RELATED ITEMS                   |               |                |               |                |  |
| Property Tax Levy                         | \$66,446,438  | \$67,086,941   | \$66,941,585  | \$68,004,565   | 1.4%   |
| Interest - Penalty                        | \$281,372     | \$360,000      | \$135,356     | \$300,000      | -16.7%                                       |
| Prior Year Property Tax Collection        | \$26,215      | \$200,000      | \$1,919       | \$200,000      | 0%   |
| Business Improvement District Assessments | \$700,000     | \$900,000      | \$900,000     | \$900,000      | 0%   |
| In Lieu - 150 Lake Street                 | \$15,454      | \$15,800       | \$15,677      | \$15,800       | 0%   |
| In Lieu - 70 Ferris Ave                   | \$22,462      | \$16,000       |               | \$16,000       | 0%   |
| In Lieu - The Prelude                     | \$15,937      | \$15,900       | \$16,777      | \$16,000       | 0.6%   |
| In Lieu - White Plains HA                 | \$29,426      | \$45,000       |               | \$29,000       | -35.6%                                       |
| In Lieu - 120 Lake Street                 | \$13,350      | \$12,000       |               | \$12,000       | 0%   |
| In Lieu - 86 Dekalb Ave                   | \$19,940      | \$10,000       |               | \$10,000       | 0%   |
| In Lieu - 440 Hamilton Ave                | \$154,777     | \$157,271      | \$157,271     | \$195,344      | 24.2%  |
| In Lieu - Hamilton Green                  |               | \$98,890       | \$49,445      | \$101,335      | 2.5%   |
| In Lieu - Arthouse White Plains           |               | \$122,719      | \$61,360      | \$129,415      | 5.5%   |
| In Lieu - Lmv II Mmp Holdings LP          | \$211,059     | \$214,461      | \$107,231     | \$256,389      | 19.6%  |
| In Lieu - Power Authority State of NY     | \$79,942      | \$81,231       | \$81,231      | \$77,730       | -4.3%  |
| In Lieu - TB White Plains                 | \$126,635     | \$153,697      | \$153,697     | \$157,496      | 2.5%   |

| Name  | FY2023 Actual        | FY2024 Revised       | FY2024 Actual       | FY2025 Adopted       | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|----------------------|----------------------|---------------------|----------------------|--|
| In Lieu - Hale White Plains Owner LLC       | \$28,376             | \$35,744             | \$35,744            | \$83,021             | 132.3%                                       |
| In Lieu - Cohen Brothers                    | \$261,479            | \$265,693            | \$265,693           | \$272,261            | 2.5%   |
| In Lieu - 25 N. Lexington Ave               | \$46,902             | \$95,316             | \$47,658            | \$146,508            | 53.7%  |
| In Lieu- 250 Mamaroneck Ave                 | \$93,804             | \$95,316             | \$95,316            | \$107,439            | 12.7%  |
| In Lieu - Bank St Commons                   |                      |                      |                     | \$170,926            | N/A  |
| In Lieu - Fortunoff                         |                      |                      |                     | \$22,184             | N/A  |
| In Lieu - RMS Bdwy-51 S Bdwy                |                      | \$32,407             | \$16,204            | \$33,208             | 2.5%   |
| In Lieu - Kensico Terrace LLC               | \$7,387              | \$7,506              | \$7,506             | \$7,081              | -5.7%  |
| In Lieu - 1133 West. Ave                    |                      |                      |                     | \$158,717            | N/A  |
| In Lieu - LCOR 55 Bank St.                  | \$138,654            | \$140,889            | \$140,889           | \$144,371            | 2.5%   |
| In Lieu - Main St White Plains Hotel        | \$126,635            |                      |                     |                      | N/A  |
| Sales Tax                                   | \$56,757,582         | \$54,440,000         | \$28,677,434        | \$56,000,000         | 2.9%   |
| Hotel Occupancy Tax                         | \$1,288,015          | \$1,070,800          | \$655,744           | \$1,375,000          | 28.4%  |
| Utility Gross Receipts-New York Telephone   | \$33,253             | \$25,000             | \$6,035             | \$25,000             | 0%   |
| Utility Gross Receipts-Consolidated Edison  | \$1,279,803          | \$1,221,000          | \$517,210           | \$1,100,000          | -9.9%  |
| Utility Gross Receipts - Other              | \$100,419            | \$181,000            | \$65,643            | \$200,000            | 10.5%  |
| Allowance for Uncollected Taxes             | -\$1,007             | -\$22,000            |                     | -\$22,000            | 0%   |
| White Plains School Tax Penalty             | \$143,320            | \$155,000            | \$38,993            | \$140,000            | -9.7%  |
| In Lieu - Trinity Brookfield Cmmns          |                      |                      | \$22,520            | \$22,500             | N/A  |
| In Lieu - Kingsley House                    | \$56,408             |                      |                     | \$31,000             | N/A  |
| <b>Total TAXES AND RELATED ITEMS:</b>       | <b>\$128,504,036</b> | <b>\$127,233,581</b> | <b>\$99,214,137</b> | <b>\$130,438,290</b> | <b>2.5%</b>                                  |
| <b>INTERGOVERNMENTAL</b>                    |                      |                      |                     |                      |  |
| Federal Emergency Management Assistance     | \$288,431            |                      | \$2,695             |                      | N/A  |
| HUD-CD Block Grant                          | \$91,386             | \$87,950             | \$57,208            | \$87,950             | 0%   |
| Federal Relief Aid                          |                      |                      |                     | \$126,425            | N/A  |
| Senior Citizens III-B                       | \$21,000             | \$21,000             | \$5,948             | \$21,000             | 0%   |
| US DOJ Bullet Vest Program                  | \$35,723             | \$21,000             |                     | \$24,750             | 17.9%  |
| NYS Criminal Justice Service                | \$12,308             | \$6,000              |                     | \$8,250              | 37.5%  |
| Aid and Incentives for Municipalities       | \$5,463,256          | \$5,463,256          | \$952,802           | \$6,097,657          | 11.6%  |
| F.B.I. (West. Cty Violent Crime Taskforce)  | \$36,501             |                      | \$8,144             |                      | N/A  |
| Youth Program State Aid                     | \$27,819             | \$30,519             |                     | \$30,519             | 0%   |
| Arterial Highway Maintenance                | \$28,050             | \$28,050             | \$14,025            | \$28,050             | 0%   |
| NYS Energy Research & Development Authority |                      |                      | \$30,000            |                      | N/A  |
| Mental Health                               | \$16,409             | \$15,000             | \$3,310             | \$15,000             | 0%   |
| Commodity Funding                           | \$6,200              | \$6,200              | \$3,100             | \$6,200              | 0%   |
| NYS Unified Court System                    | \$88,538             | \$65,000             | \$65,000            | \$65,000             | 0%   |
| New York State Grant                        | \$61,306             | \$46,375             | \$6,918             | \$55,532             | 19.7%  |
| Mortgage Tax                                | \$2,098,982          | \$2,300,000          | \$1,029,384         | \$1,675,000          | -27.2%                                       |
| Nutrition Program Title IIIC                | \$35,200             | \$35,200             | \$18,350            | \$35,200             | 0%   |
| Stop DWI/Seas Program                       | \$17,304             | \$8,400              | \$2,181             | \$8,400              | 0%   |
| <b>Total INTERGOVERNMENTAL:</b>             | <b>\$8,328,414</b>   | <b>\$8,133,950</b>   | <b>\$2,199,066</b>  | <b>\$8,284,933</b>   | <b>1.9%</b>                                  |

| Name   | FY2023 Actual | FY2024 Revised | FY2024 Actual | FY2025 Adopted | FY2024 Revised vs. FY2025 Adopted (% Change) |
|--|---------------|----------------|---------------|----------------|--|
| CHARGES FOR SERVICES                         |               |                |               |                |  |
| Snow Removal                                 | \$107,463     | \$115,167      |               | \$111,804      | -2.9%  |
| Prisoner Transportation                      |               |                |               | \$125,000      | N/A  |
| White Plains School Tax-Assessments          | \$40,000      | \$40,000       | \$40,000      | \$40,000       | 0%   |
| White Plains School Civil Service            | \$12,000      | \$12,000       | \$12,000      | \$12,000       | 0%   |
| White Plains School Police Services          | \$8,000       | \$8,000        | \$8,000       | \$8,000        | 0%   |
| White Plains School Gas Reimbursemt          | \$37,700      | \$48,075       | \$16,966      | \$40,125       | -16.5%                                       |
| White Plains HA Payroll Services             | \$4,000       | \$4,000        | \$4,000       | \$4,000        | 0%   |
| Civil Service Exam Fees                      | \$3,933       | \$76,300       | \$35,000      | \$45,000       | -41%   |
| Civil Service Non Compliance Application Fee | \$1,600       | \$1,000        | \$625         | \$1,000        | 0%   |
| Water Fund General Government                | \$1,645,302   | \$1,741,082    | \$1,741,082   | \$1,892,476    | 8.7%   |
| Sewer Rent Fund GF Services                  | \$841,952     | \$893,087      | \$893,087     | \$918,604      | 2.9%   |
| Parking Meter Fees                           | \$8,759,788   | \$8,587,900    | \$4,432,912   | \$11,130,556   | 29.6%  |
| Key Meter Collections                        | \$6,000       |                | \$2,000       | \$2,000        | N/A  |
| Meter Bag Rentals                            | \$249,060     | \$192,000      | \$156,945     | \$282,000      | 46.9%  |
| Permit - Day                                 | \$4,546,782   | \$4,724,100    | \$3,734,158   | \$4,689,500    | -0.7%  |
| Permit - Night                               | \$53,948      | \$56,575       | \$36,898      | \$56,950       | 0.7%   |
| Permit - Weekend                             | \$145,028     | \$137,610      | \$95,151      | \$140,600      | 2.2%   |
| Permit - 24 Hour                             | \$1,420,408   | \$1,548,100    | \$1,090,125   | \$1,434,000    | -7.4%  |
| Permit - Motorcycle                          | \$4,562       | \$3,530        | \$5,456       | \$6,600        | 87%  |
| Permit - Temporary                           | \$2,820       | \$200          | \$1,140       | \$200          | 0%   |
| Permit - Replacement                         | \$11,532      | \$7,500        | \$6,547       | \$8,000        | 6.7%   |
| Permit - Commercial                          | \$52,184      | \$53,000       | \$46,567      | \$57,800       | 9.1%   |
| Permit-Resident Evening & Weekend            | \$1,800       | \$1,350        | \$675         | \$1,800        | 33.3%  |
| Valet Permit                                 | \$300         | \$8,900        |               | \$8,900        | 0%   |
| Engineer Inspection Fee                      | \$42,392      | \$15,000       | \$40,604      | \$40,000       | 166.7%                                       |
| Community Development                        | \$42,310      | \$39,652       | \$40,000      | \$39,652       | 0%   |
| Urban Renewal Agency                         | \$17,547      | \$9,750        | \$9,222       | \$12,350       | 26.7%  |
| Building Code Enforcement Fee                | \$376,457     | \$205,000      | \$115,002     | \$250,000      | 22%  |
| Cobra Hi Administrative Fee                  | \$305         | \$50           |               | \$50           | 0%   |
| Neglected Property 5% Surcharge              | \$90          | \$250          | \$169         | \$150          | -40%   |
| Vital Record Certificates                    | \$120,900     | \$119,000      | \$60,380      | \$119,000      | 0%   |
| Public Works-Public Refuse                   | \$60,000      | \$60,000       |               | \$60,000       | 0%   |
| Public Works-Shopping Cart Removal           | \$16,900      | \$9,000        | \$6,350       | \$16,800       | 86.7%  |
| Genealogical Searches                        | \$1,078       | \$450          | \$836         | \$450          | 0%   |
| Storage                                      | \$66,520      | \$60,000       | \$23,245      | \$50,000       | -16.7%                                       |
| Police Contract Services                     | \$2,318,168   | \$2,147,040    | \$1,580,361   | \$2,038,411    | -5.1%  |
| Police Records                               | \$21,585      | \$30,000       | \$9,179       | \$30,000       | 0%   |
| Towing                                       | \$101,050     | \$132,000      | \$34,700      | \$87,000       | -34.1%                                       |
| Fire Records                                 |               | \$200          |               | \$200          | 0%   |
| Fingerprinting                               | \$17,125      | \$16,000       | \$9,275       | \$16,000       | 0%   |
| Fire Contract Services                       | \$64,997      | \$80,514       | \$54,279      | \$74,214       | -7.8%  |
| Miscellaneous Reimbursements                 | \$308,773     | \$375,000      | \$23,366      | \$375,000      | 0%   |

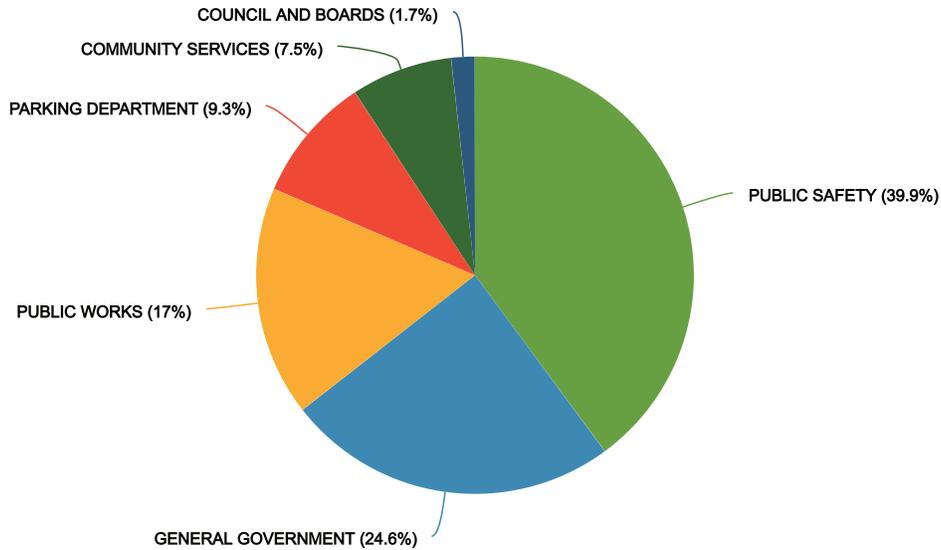
| Name   | FY2023 Actual       | FY2024 Revised      | FY2024 Actual       | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|--|
| Youth Bureau Camp Fees                       | \$94,689            | \$88,000            | \$55,168            | \$90,640            | 3%   |
| Youth After School Fees                      | \$759,647           | \$595,600           | \$454,536           | \$870,000           | 46.1%  |
| Recreation Special Interest Programs         | \$108,213           | \$98,000            | \$75,527            | \$96,000            | -2%  |
| Recreation Tennis-Permits                    | \$41,350            | \$45,000            | \$6,300             | \$41,000            | -8.9%  |
| Camp Fees                                    | \$469,569           | \$500,000           | \$614,905           | \$604,000           | 20.8%  |
| Recreation Youth Sports League               | \$121,970           | \$100,000           | \$96,777            | \$110,000           | 10%  |
| Recreation League Entry Fees                 | \$95,585            | \$110,000           | \$31,840            | \$95,000            | -13.6%                                       |
| Recreation Field Rental                      | \$43,241            | \$45,000            | \$31,507            | \$45,800            | 1.8%   |
| Recreation Concessions                       | \$3,750             | \$3,750             |                     | \$3,750             | 0%   |
| Recreation Swim Instructions                 | \$67,078            | \$70,000            | \$51,248            | \$65,000            | -7.1%  |
| Recreation Swim Recreation                   | \$29,766            | \$39,000            | \$16,320            | \$30,000            | -23.1%                                       |
| Recreation Skating Admission Fee             | \$107,819           | \$90,000            | \$37,789            | \$92,000            | 2.2%   |
| Recreation Skating Rink Rental               | \$56,185            | \$50,000            | \$225               | \$50,000            | 0%   |
| Recreation Skating Group Instruction         | \$79,720            | \$85,000            | \$75,543            | \$85,000            | 0%   |
| Recreation Ice Hockey Leagues                | \$175,433           | \$170,000           | \$188,635           | \$190,000           | 11.8%  |
| Recreation Locker Rentals                    | \$53                | \$50                |                     | \$50                | 0%   |
| Recreation Special Interest Camps            | \$29,683            | \$30,000            | \$25,663            | \$30,000            | 0%   |
| Garden Plots                                 | \$3,280             | \$3,000             |                     | \$3,000             | 0%   |
| Ice Skate Rentals/Maintenance                | \$38,975            | \$35,000            | \$15,490            | \$35,000            | 0%   |
| Recreation Tennis-Daily Fees                 | \$19,184            | \$20,000            | \$12,555            | \$20,000            | 0%   |
| Recreation Tennis-Concession                 | \$167,512           | \$167,508           | \$83,756            | \$175,887           | 5%   |
| White Plains City Center-Parking Sec and Enf | \$295,399           | \$260,900           | \$159,416           | \$334,020           | 28%  |
| <b>Total CHARGES FOR SERVICES:</b>           | <b>\$24,340,455</b> | <b>\$24,164,190</b> | <b>\$16,399,500</b> | <b>\$27,292,339</b> | <b>12.9%</b>                                 |
|  |                     |                     |                     |                     |  |
| <b>LICENSES AND PERMITS</b>                  |                     |                     |                     |                     |  |
| Cable Franchise Fees                         | \$835,938           | \$825,000           | \$348,061           | \$837,500           | 1.5%   |
| Fiber Optic Franchise Fee                    | \$114,320           | \$114,000           | \$82,656            | \$114,000           | 0%   |
| Fire Inspection Certificates                 | \$890,943           | \$916,831           | \$875,583           | \$916,831           | 0%   |
| Marriage Licenses                            | \$2,348             | \$3,600             | \$1,043             | \$3,600             | 0%   |
| International Open Air Market                | \$6,000             | \$3,200             |                     | \$3,200             | 0%   |
| Occupational Licenses                        | \$2,375             | \$3,000             | \$750               | \$3,000             | 0%   |
| Bingo Licenses                               | \$1,303             | \$1,000             | \$246               | \$1,000             | 0%   |
| Dog Licenses                                 | \$6,029             | \$6,000             | \$3,001             | \$6,000             | 0%   |
| Transient Merchant - Shows                   | \$255               |                     |                     | \$255               | N/A  |
| Games of Chance                              | \$298               | \$60                | \$497               | \$300               | 400%   |
| Conduit Occupancy Fee                        | \$6,711             | \$6,711             | \$6,711             | \$6,711             | 0%   |
| Kitchen Annual Renewal                       | \$13,400            | \$10,000            | \$10,775            | \$11,500            | 15%  |
| Building Permits                             | \$3,363,934         | \$4,300,000         | \$2,172,032         | \$4,300,000         | 0%   |
| Elevator Annual Renewal                      | \$315,415           | \$255,000           | \$247,825           | \$250,000           | -2%  |
| Elevator Inspection Certificate              | \$100               | \$25                | \$25                | \$25                | 0%   |
| Signs and Awnings                            | \$68,339            | \$61,000            | \$6,125             | \$61,000            | 0%   |
| Rooming House Licenses                       | \$4,850             | \$3,150             | \$800               | \$3,150             | 0%   |
| Plumbing Permits                             | \$615,369           | \$888,000           | \$335,731           | \$750,000           | -15.5%                                       |

| Name                                | FY2023 Actual       | FY2024 Revised      | FY2024 Actual      | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|-------------------------------------|---------------------|---------------------|--------------------|---------------------|--|
| Hoist Permits                       | \$6,628             | \$7,500             | \$2,800            | \$7,600             | 1.3%   |
| Hoist Licenses                      | \$10,500            | \$6,000             | \$3,000            | \$6,000             | 0%   |
| Rental Housing License              | \$5,360             | \$5,000             | \$4,825            | \$5,500             | 10%  |
| Zoning Filing Fees                  | \$155,504           | \$165,000           | \$78,429           | \$160,000           | -3%  |
| Electrical Permits-Fees             | \$656,541           | \$730,000           | \$332,204          | \$650,000           | -11%   |
| Boiler Annual Renewal               | \$59,950            | \$37,000            | \$3,100            | \$37,000            | 0%   |
| Street Openings                     | \$365,243           | \$265,000           | \$258,592          | \$367,500           | 38.7%  |
| Street Obstructions                 | \$844,885           | \$750,000           | \$529,146          | \$866,250           | 15.5%  |
| Sidewalks-Curbs-Driveways           | \$44,370            | \$75,000            | \$21,266           | \$42,000            | -44%   |
| Street Vaults                       | \$76,000            | \$90,000            | \$64,000           | \$90,000            | 0%   |
| Subdivision Filing Fees             | \$116,750           | \$6,000             |                    | \$150,000           | 2,400%                                       |
| Sidewalk Cafe                       | \$58,942            | \$10,000            | \$2,480            | \$50,000            | 400%   |
| Storm Water MS4 Permits             | \$60,550            | \$65,000            | \$38,900           | \$60,000            | -7.7%  |
| Gardeners                           | \$8,250             | \$8,000             | \$3,000            | \$8,000             | 0%   |
| Antennas                            | \$7,700             | \$1,000             |                    | \$500               | -50%   |
| Taxi and Operators                  | \$71,842            | \$93,000            | \$53,830           | \$93,000            | 0%   |
| Cabaret Licenses                    | \$36,250            | \$15,000            | \$1,250            | \$15,000            | 0%   |
| Towing Medallions                   | \$50,000            | \$60,000            |                    | \$50,000            | -16.7%                                       |
| Laundry Coin Operator               | \$2,200             | \$1,800             | \$750              | \$1,800             | 0%   |
| Sound Devices                       | \$1,300             | \$800               | \$625              | \$800               | 0%   |
| Station Engineer License            | \$22,575            | \$11,000            | \$10,325           | \$11,000            | 0%   |
| Refrigerator Operators License      | \$4,600             | \$2,800             | \$2,600            | \$2,800             | 0%   |
| Hazard Alarm Registration           | \$115,800           | \$125,000           | \$92,975           | \$125,000           | 0%   |
| Finishing Shop Permits              | \$40                | \$50                | \$10               | \$50                | 0%   |
| TCO Permit-Fees                     | \$543,950           | \$100,000           | \$242,300          | \$275,000           | 175%   |
| Certificate Occupancy Permits       | \$10,935            | \$25,000            | \$20,375           | \$32,000            | 28%  |
| Filming Fees & Permits              | \$217,230           | \$90,000            | \$11,350           | \$100,000           | 11.1%  |
| <b>Total LICENSES AND PERMITS:</b>  | <b>\$9,801,822</b>  | <b>\$10,141,527</b> | <b>\$5,869,992</b> | <b>\$10,474,872</b> | <b>3.3%</b>                                  |
| <b>FINES AND FORFEITURES</b>        |                     |                     |                    |                     |  |
| Overtime Parking Notices            | \$48,095            | \$65,540            | \$17,010           | \$36,600            | -44.2%                                       |
| Parking Fines                       | \$7,646,473         | \$7,456,271         | \$3,519,290        | \$7,965,000         | 6.8%   |
| Forfeited Deposits                  |                     | \$300               |                    | \$300               | 0%   |
| Hazard Alarm - Fines                | \$81,900            | \$60,000            | \$31,300           | \$60,000            | 0%   |
| Red Light Fees                      | \$1,454,414         | \$1,480,000         | \$724,449          | \$1,444,500         | -2.4%  |
| Fines and Bail Court                | \$856,763           | \$800,000           | \$320,587          | \$800,000           | 0%   |
| Parking Fines - Refund              | -\$40               |                     | -\$130             |                     | N/A  |
| <b>Total FINES AND FORFEITURES:</b> | <b>\$10,087,606</b> | <b>\$9,862,111</b>  | <b>\$4,612,505</b> | <b>\$10,306,400</b> | <b>4.5%</b>                                  |
| <b>MISCELLANEOUS</b>                |                     |                     |                    |                     |  |
| Tenant Emergency Protection Act     | \$98,000            | \$96,000            | \$94,760           | \$94,000            | -2.1%  |
| Developers Contributions/Fees       | \$2,309,468         | \$2,655,773         | \$1,220,000        | \$3,532,910         | 33%  |
| Contributions                       | \$46,845            | \$44,550            | \$27,031           | \$28,650            | -35.7%                                       |

| Name  | FY2023 Actual        | FY2024 Revised       | FY2024 Actual        | FY2025 Adopted       | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|----------------------|----------------------|----------------------|----------------------|--|
| Books and Pamphlets                               | \$4                  |                      |                      |                      | N/A  |
| Maps  | \$3,943              | \$3,510              | \$3,265              | \$3,710              | 5.7%   |
| Scrap Sales                                       | \$18,880             | \$8,000              | \$4,863              | \$8,000              | 0%   |
| Sale of Rolling Stock                             | \$226,850            | \$150,000            |                      | \$175,000            | 16.7%  |
| Seized Property                                   | -\$16,871            | \$7,500              | \$11,692             | \$10,000             | 33.3%  |
| Other Minor Sales                                 | \$46,870             | \$50,250             | \$60,373             | \$70,250             | 39.8%  |
| Workers Compensation                              | \$167,391            | \$67,000             | \$86,833             | \$97,000             | 44.8%  |
| Liability Insurance Claims                        | \$38,375             | \$40,500             | \$28,660             | \$48,000             | 18.5%  |
| Seniors Contribution for Meals                    | \$12,112             | \$12,000             | \$6,340              | \$12,000             | 0%   |
| Seniors Prgm Materials Fees                       | \$11,113             | \$8,000              | \$10,052             | \$10,000             | 25%  |
| Seniors Trip Fees                                 | \$24,544             | \$12,000             | \$20,707             | \$18,000             | 50%  |
| Advertising Revenues                              | \$79,943             | \$154,800            | \$189,608            | \$208,700            | 34.8%  |
| Lease Payment Other                               | \$66,884             | \$80,910             | \$22,128             | \$84,898             | 4.9%   |
| White Plains Hospital Lease                       | \$872,629            | \$870,030            | \$179,226            | \$884,025            | 1.6%   |
| Certified Copies                                  | \$9,074              | \$8,000              | \$2,062              | \$6,500              | -18.7%                                       |
| Rental Renaissance Plaza                          | \$132,712            | \$135,000            | \$56,467             | \$146,480            | 8.5%   |
| Rental Real Property                              | \$1,796,279          | \$1,885,612          | \$870,581            | \$1,874,561          | -0.6%  |
| Refund Prior Year Expenditures                    | \$306,487            | \$201,000            | \$133,282            | \$150,000            | -25.4%                                       |
| Other   | \$345,561            | \$248,200            | \$267,128            | \$306,450            | 23.5%  |
| <b>Total MISCELLANEOUS:</b>                       | <b>\$6,597,093</b>   | <b>\$6,738,635</b>   | <b>\$3,295,056</b>   | <b>\$7,769,134</b>   | <b>15.3%</b>                                 |
|   |                      |                      |                      |                      |  |
| <b>INTEREST</b>                                   |                      |                      |                      |                      |  |
| Interest Revenue                                  | \$2,665,373          | \$1,500,000          | \$1,863,694          | \$2,250,000          | 50%  |
| Interest - General                                | \$87,572             | \$30,000             | \$53,579             | \$50,000             | 66.7%  |
| <b>Total INTEREST:</b>                            | <b>\$2,752,945</b>   | <b>\$1,530,000</b>   | <b>\$1,917,273</b>   | <b>\$2,300,000</b>   | <b>50.3%</b>                                 |
|   |                      |                      |                      |                      |  |
| <b>APPROPRIATION OF FUND BALANCE</b>              |                      |                      |                      |                      |  |
| Appropriated Open Space Reserve Fund Balance      |                      | \$120,000            |                      | \$120,000            | 0%   |
| Appropriated Tax Cert Fund Balance                |                      | \$1,700,000          |                      | \$1,700,000          | 0%   |
| Appropriation Fund Balance Prior Year Encumbrance |                      | \$3,434,465          |                      |                      | N/A  |
| Appropriated Fund Balance                         |                      | \$13,177,038         |                      | \$14,190,702         | 7.7%   |
| <b>Total APPROPRIATION OF FUND BALANCE:</b>       |                      | <b>\$18,431,503</b>  |                      | <b>\$16,010,702</b>  | <b>-13.1%</b>                                |
| <b>Total Revenue Source:</b>                      | <b>\$190,412,371</b> | <b>\$206,235,497</b> | <b>\$133,507,530</b> | <b>\$212,876,670</b> | <b>3.2%</b>                                  |

# General Fund Expenditures by Program and Department

FY2024-25 Expenditures by Program and Department

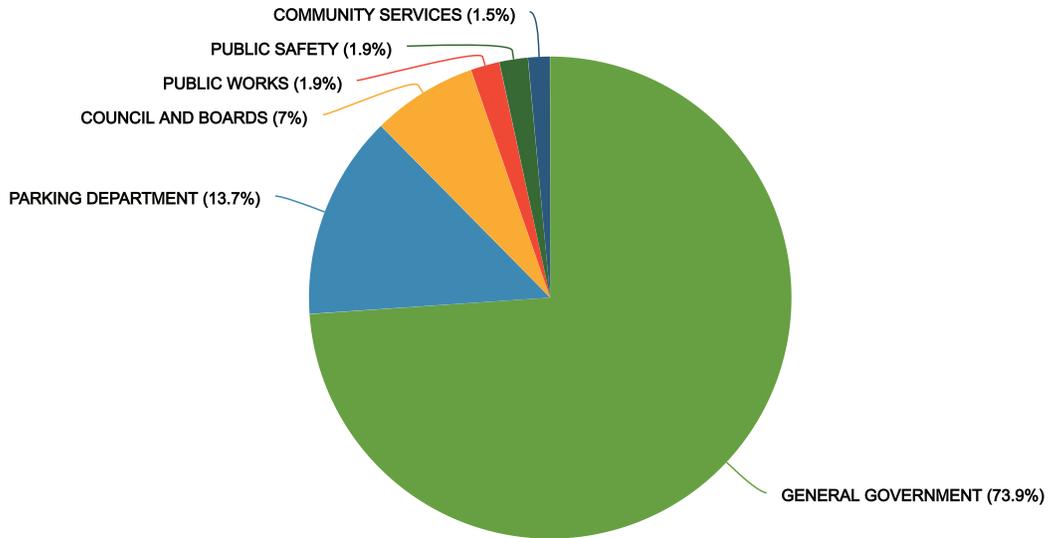


| Name                             | FY2023 Actual    | FY2024 Revised     | FY2024 Actual    | FY2025 Adopted     | FY2024 Revised vs. FY2025 Adopted (% Change) |
|----------------------------------|------------------|--------------------|------------------|--------------------|--|
| <b>Expenditures</b>              |                  |                    |                  |                    |  |
| <b>COUNCIL AND BOARDS</b>        |                  |                    |                  |                    |  |
| COMMON COUNCIL                   | \$325,360        | \$6,082,358        | \$158,065        | \$3,628,387        | -40.3%                                       |
| CITY COURT                       | \$24,341         | \$31,500           | \$13,643         | \$33,500           | 6.3%   |
| BOARD OF ASSESSMENT REV          | \$18,020         | \$19,533           |                  | \$19,871           | 1.7%   |
| ZONING APPEALS BOARD             | \$3,300          | \$3,551            | \$1,514          | \$3,530            | -0.6%  |
| REAL ESTATE COMMITTEE            |                  | \$3,025            |                  | \$3,025            | 0%   |
| BOARD OF ETHICS                  |                  | \$300              |                  | \$300              | 0%   |
| WP HOUSING AUTHORITY BOARD       | \$8,828          | \$10,489           | \$5,241          | \$10,532           | 0.4%   |
| <b>Total COUNCIL AND BOARDS:</b> | <b>\$379,848</b> | <b>\$6,150,756</b> | <b>\$178,464</b> | <b>\$3,699,145</b> | <b>-39.9%</b>                                |
| <b>GENERAL GOVERNMENT</b>        |                  |                    |                  |                    |  |
| OFFICE OF THE MAYOR              | \$813,805        | \$1,188,529        | \$402,598        | \$1,152,407        | -3%  |
| CITY CLERK OFFICE                | \$700,663        | \$799,820          | \$319,125        | \$837,221          | 4.7%   |
| LAW DEPARTMENT                   | \$1,446,387      | \$4,042,496        | \$681,663        | \$3,169,412        | -21.6%                                       |
| ASSESSOR OFFICE                  | \$711,764        | \$904,274          | \$344,234        | \$912,693          | 0.9%   |
| FINANCE DEPARTMENT               | \$33,753,578     | \$34,721,265       | \$19,178,123     | \$37,111,853       | 6.9%   |

| Name                             | FY2023 Actual        | FY2024 Revised       | FY2024 Actual       | FY2025 Adopted       | FY2024 Revised vs. FY2025 Adopted (% Change) |
|----------------------------------|----------------------|----------------------|---------------------|----------------------|--|
| BUDGET DEPARTMENT                | \$1,595,587          | \$1,913,974          | \$1,522,906         | \$576,160            | -69.9%                                       |
| INFORMATION TECHNOLOGY           | \$1,698,250          | \$1,739,746          | \$1,022,679         | \$1,809,093          | 4%   |
| PURCHASE DEPARTMENT              | \$586,266            | \$726,805            | \$378,985           | \$705,976            | -2.9%  |
| PLANNING DEPARTMENT              | \$1,199,506          | \$1,286,299          | \$618,065           | \$1,337,575          | 4%   |
| BUILDING DEPARTMENT              | \$3,284,076          | \$3,493,972          | \$1,676,318         | \$3,641,524          | 4.2%   |
| PERSONNEL DEPARTMENT             | \$841,258            | \$1,124,614          | \$427,011           | \$1,035,875          | -7.9%  |
| <b>Total GENERAL GOVERNMENT:</b> | <b>\$46,631,141</b>  | <b>\$51,941,794</b>  | <b>\$26,571,707</b> | <b>\$52,289,789</b>  | <b>0.7%</b>                                  |
|                                  |                      |                      |                     |                      |  |
| PUBLIC WORKS                     |                      |                      |                     |                      |  |
| BUREAU OF ADMINISTRATION         | \$1,918,665          | \$2,024,416          | \$943,826           | \$2,147,448          | 6.1%   |
| BUREAU OF ENGINEERING            | \$2,885,919          | \$2,957,953          | \$1,409,545         | \$3,080,117          | 4.1%   |
| BUREAU OF BUILDING MAINT         | \$5,071,496          | \$5,682,573          | \$2,571,942         | \$5,616,764          | -1.2%  |
| BUREAU OF GARAGE AND SHOP        | \$2,435,152          | \$2,612,266          | \$1,273,472         | \$2,889,157          | 10.6%  |
| BUREAU OF STORM WATER            | \$139,544            | \$133,629            | \$58,220            | \$150,313            | 12.5%  |
| BUREAU OF HIGHWAYS               | \$8,634,852          | \$10,214,346         | \$4,059,131         | \$10,753,136         | 5.3%   |
| PARKS MAINTENANCE BUREAU         | \$2,260,580          | \$2,578,094          | \$1,171,405         | \$2,654,516          | 3%   |
| BUREAU OF SANITATION             | \$8,204,470          | \$8,633,025          | \$4,138,615         | \$8,927,749          | 3.4%   |
| <b>Total PUBLIC WORKS:</b>       | <b>\$31,550,678</b>  | <b>\$34,836,302</b>  | <b>\$15,626,155</b> | <b>\$36,219,200</b>  | <b>4%</b>                                    |
|                                  |                      |                      |                     |                      |  |
| PUBLIC SAFETY                    |                      |                      |                     |                      |  |
| PUBLIC SAFETY ADMINISTRTRN       | \$1,840,424          | \$1,992,300          | \$1,120,907         | \$2,016,305          | 1.2%   |
| FIRE DEPARTMENT                  | \$30,305,008         | \$32,728,116         | \$16,009,696        | \$34,088,101         | 4.2%   |
| POLICE DEPARTMENT                | \$42,087,922         | \$44,583,011         | \$21,519,879        | \$48,825,944         | 9.5%   |
| <b>Total PUBLIC SAFETY:</b>      | <b>\$74,233,354</b>  | <b>\$79,303,427</b>  | <b>\$38,650,482</b> | <b>\$84,930,350</b>  | <b>7.1%</b>                                  |
|                                  |                      |                      |                     |                      |  |
| COMMUNITY SERVICES               |                      |                      |                     |                      |  |
| PUBLIC LIBRARY                   | \$6,610,557          | \$6,985,708          | \$2,767,998         | \$7,132,209          | 2.1%   |
| RECREATION AND PARKS             | \$4,148,435          | \$4,783,992          | \$2,546,804         | \$5,130,814          | 7.2%   |
| YOUTH BUREAU                     | \$2,575,393          | \$3,314,352          | \$1,736,593         | \$3,689,425          | 11.3%  |
| <b>Total COMMUNITY SERVICES:</b> | <b>\$13,334,385</b>  | <b>\$15,084,052</b>  | <b>\$7,051,395</b>  | <b>\$15,952,448</b>  | <b>5.8%</b>                                  |
|                                  |                      |                      |                     |                      |  |
| PARKING DEPARTMENT               |                      |                      |                     |                      |  |
| CPD GENERAL OPERATIONS           | \$9,126,750          | \$9,834,327          | \$3,107,886         | \$10,112,028         | 2.8%   |
| CPD GARAGES                      | \$2,185,496          | \$2,461,283          | \$860,927           | \$2,483,281          | 0.9%   |
| CPD PARKING LOTS                 | \$259,925            | \$260,334            | \$62,687            | \$269,793            | 3.6%   |
| CPD VIOLATIONS BUREAU            | \$1,848,161          | \$1,866,728          | \$735,546           | \$1,907,309          | 2.2%   |
| CPD ENFORCEMENT GENRL PARKING    | \$2,633,875          | \$2,737,093          | \$1,330,857         | \$3,022,081          | 10.4%  |
| CPD CITY CENTER ENFORCEMENT      | \$288,575            | \$309,092            | \$156,598           | \$399,514            | 29.3%  |
| CPD TRAFFIC                      | \$1,543,579          | \$1,450,309          | \$605,270           | \$1,591,732          | 9.8%   |
| <b>Total PARKING DEPARTMENT:</b> | <b>\$17,886,361</b>  | <b>\$18,919,166</b>  | <b>\$6,859,772</b>  | <b>\$19,785,738</b>  | <b>4.6%</b>                                  |
| <b>Total Expenditures:</b>       | <b>\$184,015,768</b> | <b>\$206,235,497</b> | <b>\$94,937,975</b> | <b>\$212,876,670</b> | <b>3.2%</b>                                  |

# General Fund Revenues by Program and Department

FY2024-25 Revenues by Program and Department

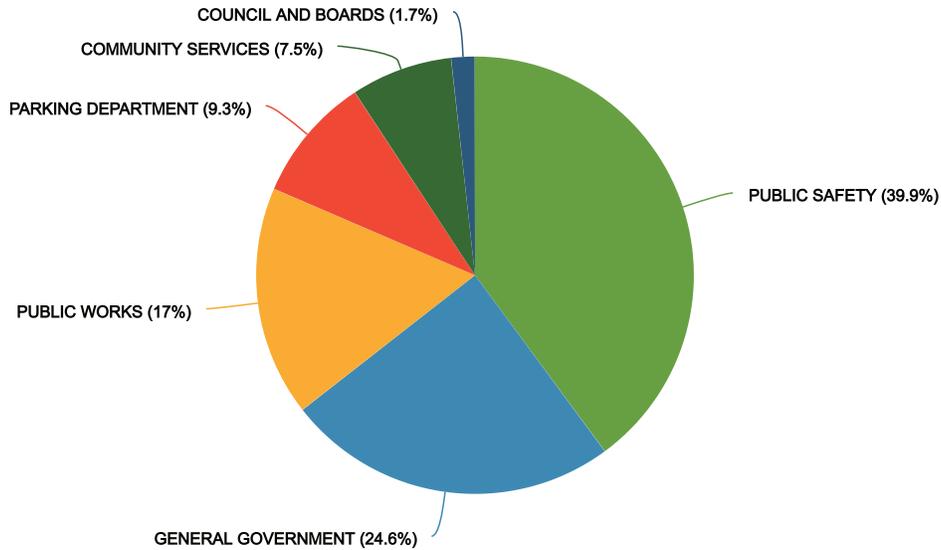


| Name                      | FY2023 Actual | FY2024 Revised | FY2024 Actual | FY2025 Adopted | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---------------------------|---------------|----------------|---------------|----------------|--|
| Revenue                   |               |                |               |                |  |
| COUNCIL AND BOARDS        |               |                |               |                |  |
| COMMON COUNCIL            |               | \$15,316,503   |               | \$14,190,702   | -7.4%  |
| CITY COURT                | \$856,763     | \$800,000      | \$320,587     | \$800,000      | 0%   |
| Total COUNCIL AND BOARDS: | \$856,763     | \$16,116,503   | \$320,587     | \$14,990,702   | -7%  |
| GENERAL GOVERNMENT        |               |                |               |                |  |
| OFFICE OF THE MAYOR       | \$237,230     | \$90,000       | \$11,350      | \$100,000      | 11.1%  |
| CITY CLERK OFFICE         | \$136,058     | \$135,110      | \$68,002      | \$135,105      | 0%   |
| LAW DEPARTMENT            | \$41,814      | \$5,500        |               | \$5,500        | 0%   |
| ASSESSOR OFFICE           | \$4,586       | \$3,980        | \$2,987       | \$4,180        | 5%   |
| FINANCE DEPARTMENT        | \$144,602,476 | \$146,018,751  | \$107,442,968 | \$149,717,409  | 2.5%   |
| PURCHASE DEPARTMENT       | \$273,275     | \$200,000      | \$60,714      | \$245,000      | 22.5%  |
| PLANNING DEPARTMENT       | \$253,810     | \$134,010      | \$126,699     | \$280,610      | 109.4%                                       |
| BUILDING DEPARTMENT       | \$6,246,108   | \$6,820,725    | \$3,620,859   | \$6,819,975    | 0%   |
| PERSONNEL DEPARTMENT      | \$17,573      | \$89,300       | \$47,625      | \$58,000       | -35.1%                                       |
| Total GENERAL GOVERNMENT: | \$151,812,929 | \$153,497,376  | \$111,381,203 | \$157,365,779  | 2.5%   |

| Name                             | FY2023 Actual        | FY2024 Revised       | FY2024 Actual        | FY2025 Adopted       | FY2024 Revised vs. FY2025 Adopted (% Change) |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| <b>PUBLIC WORKS</b>              |                      |                      |                      |                      |  |
| BUREAU OF ADMINISTRATION         | \$1,923,963          | \$1,389,475          | \$1,050,821          | \$1,695,475          | 22%  |
| BUREAU OF ENGINEERING            | \$102,942            | \$80,300             | \$79,510             | \$100,300            | 24.9%  |
| BUREAU OF BUILDING MAINT         | \$1,890,753          | \$1,958,112          | \$946,935            | \$1,943,561          | -0.7%  |
| BUREAU OF GARAGE AND SHOP        | \$815                |                      |                      |                      | N/A  |
| BUREAU OF STORM WATER            | \$225,000            |                      |                      |                      | N/A  |
| BUREAU OF HIGHWAYS               | \$161,361            | \$151,967            | \$25,654             | \$156,604            | 3.1%   |
| PARKS MAINTENANCE BUREAU         | \$165,993            | \$160,500            | \$67,467             | \$171,480            | 6.8%   |
| BUREAU OF SANITATION             | \$79,603             | \$68,000             | \$5,622              | \$68,000             | 0%   |
| <b>Total PUBLIC WORKS:</b>       | <b>\$4,550,430</b>   | <b>\$3,808,354</b>   | <b>\$2,176,008</b>   | <b>\$4,135,420</b>   | <b>8.6%</b>                                  |
| <b>PUBLIC SAFETY</b>             |                      |                      |                      |                      |  |
| PUBLIC SAFETY ADMINISTRTRN       | \$18,065             | \$1,600              | \$600                | \$1,600              | 0%   |
| FIRE DEPARTMENT                  | \$984,004            | \$1,000,645          | \$931,072            | \$993,145            | -0.7%  |
| POLICE DEPARTMENT                | \$3,206,853          | \$3,076,415          | \$1,895,584          | \$3,083,243          | 0.2%   |
| <b>Total PUBLIC SAFETY:</b>      | <b>\$4,208,922</b>   | <b>\$4,078,660</b>   | <b>\$2,827,256</b>   | <b>\$4,077,988</b>   | <b>0%</b>                                    |
| <b>COMMUNITY SERVICES</b>        |                      |                      |                      |                      |  |
| RECREATION AND PARKS             | \$1,851,106          | \$1,844,858          | \$1,486,510          | \$2,091,962          | 13.4%  |
| YOUTH BUREAU                     | \$927,840            | \$749,119            | \$541,615            | \$1,026,159          | 37%  |
| <b>Total COMMUNITY SERVICES:</b> | <b>\$2,778,946</b>   | <b>\$2,593,977</b>   | <b>\$2,028,125</b>   | <b>\$3,118,121</b>   | <b>20.2%</b>                                 |
| <b>PARKING DEPARTMENT</b>        |                      |                      |                      |                      |  |
| CPD GENERAL OPERATIONS           | \$622,705            | \$610,750            | \$629,596            | \$762,700            | 24.9%  |
| CPD GARAGES                      | \$10,517,133         | \$10,675,695         | \$6,554,936          | \$11,435,248         | 7.1%   |
| CPD PARKING LOTS                 | \$3,094,970          | \$3,125,800          | \$1,837,829          | \$4,037,800          | 29.2%  |
| CPD STREETS                      | \$2,372,384          | \$2,332,500          | \$1,274,553          | \$3,055,681          | 31%  |
| CPD VIOLATIONS BUREAU            | \$9,282,597          | \$9,116,271          | \$4,305,442          | \$9,544,500          | 4.7%   |
| CPD CITY CENTER ENFORCEMENT      | \$295,399            | \$260,900            | \$159,416            | \$334,020            | 28%  |
| CPD TRAFFIC                      | \$19,193             | \$18,711             | \$12,580             | \$18,711             | 0%   |
| <b>Total PARKING DEPARTMENT:</b> | <b>\$26,204,380</b>  | <b>\$26,140,627</b>  | <b>\$14,774,351</b>  | <b>\$29,188,660</b>  | <b>11.7%</b>                                 |
| <b>Total Revenue:</b>            | <b>\$190,412,371</b> | <b>\$206,235,497</b> | <b>\$133,507,530</b> | <b>\$212,876,670</b> | <b>3.2%</b>                                  |

# General Fund Expenditures by Program And Organization

FY2024-25 Expenditures by Program and Organization



| Name                                  | FY2023 Actual    | FY2024 Revised     | FY2024 Actual    | FY2025 Adopted     | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---------------------------------------|------------------|--------------------|------------------|--------------------|--|
| <b>Expenditures</b>                   |                  |                    |                  |                    |  |
| <b>COUNCIL AND BOARDS</b>             |                  |                    |                  |                    |  |
| CC POLICY FORMULATION - A001          | \$325,360        | \$464,807          | \$158,065        | \$500,090          | 7.6%   |
| CC POLICY & BUDGET FORMULATION - A002 |                  | \$5,617,551        |                  | \$3,128,297        | -44.3%                                       |
| CITY COURT PROCEEDINGS - A003         | \$24,341         | \$31,500           | \$13,643         | \$33,500           | 6.3%   |
| ASSESSMENT REVIEW - A004              | \$18,020         | \$19,533           |                  | \$19,871           | 1.7%   |
| REVIEW OF ZONING APPEALS - A005       | \$3,300          | \$3,551            | \$1,514          | \$3,530            | -0.6%  |
| TAX PROPERTY MANAGEMENT - A038        |                  | \$3,025            |                  | \$3,025            | 0%   |
| BOARD OF ETHICS - A040                |                  | \$300              |                  | \$300              | 0%   |
| WP HOUSING AUTHORITY - A039           | \$8,828          | \$10,489           | \$5,241          | \$10,532           | 0.4%   |
| <b>Total COUNCIL AND BOARDS:</b>      | <b>\$379,848</b> | <b>\$6,150,756</b> | <b>\$178,464</b> | <b>\$3,699,145</b> | <b>-39.9%</b>                                |
| <b>GENERAL GOVERNMENT</b>             |                  |                    |                  |                    |  |
| MUNICIPAL MANAGEMENT - A007           | \$813,805        | \$1,188,529        | \$402,598        | \$1,152,407        | -3%  |
| CITY CLERK SERVICES - A009            | \$616,286        | \$714,820          | \$318,118        | \$743,420          | 4%   |
| ELECTIONS - A010                      | \$84,377         | \$85,000           | \$1,008          | \$93,801           | 10.4%  |
| COUNSEL TO CITY - A011                | \$1,152,444      | \$1,970,627        | \$562,525        | \$2,121,414        | 7.7%   |

| Name  | FY2023 Actual       | FY2024 Revised      | FY2024 Actual       | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|---------------------|---------------------|---------------------|---------------------|--|
| LITIGATION - A012                           | \$210,035           | \$845,642           | \$101,486           | \$410,027           | -51.5%                                       |
| LABOR RELATIONS - A013                      | \$46,033            | \$950,727           | \$17,653            | \$537,971           | -43.4%                                       |
| TAX ASSESSMENT REVIEW - A014                | \$37,875            | \$275,500           |                     | \$100,000           | -63.7%                                       |
| ESTABLISH/MAINTAIN ASSESSMENT ROLL - A015   | \$711,764           | \$904,274           | \$344,234           | \$912,693           | 0.9%   |
| FINANCIAL POLICY AND ADMINISTRATION - A017  | \$659,821           | \$702,295           | \$334,678           | \$735,464           | 4.7%   |
| BOOKKEEPING & FINANCIAL REPORTING - A018    | \$330,092           | \$240,231           | \$100,496           | \$366,074           | 52.4%  |
| DISBURSEMENTS & PAYROLL - A019              | \$576,346           | \$582,203           | \$293,928           | \$655,327           | 12.6%  |
| REVENUE COLLECTIONS - A020                  | \$565,449           | \$611,196           | \$268,510           | \$642,949           | 5.2%   |
| CITY-WIDE FINANCIAL ACTIVITIES - A021       | \$31,621,871        | \$32,585,340        | \$18,180,510        | \$34,712,039        | 6.5%   |
| RESOURCE PLANNING & MANAGEMENT - A022       | \$1,595,587         | \$1,913,974         | \$1,522,906         | \$576,160           | -69.9%                                       |
| INFORMATION TECHNOLOGY - IS01               | \$1,698,250         | \$1,739,746         | \$1,022,679         | \$1,809,093         | 4%   |
| PURCHASING, STOCKROOM & WAREHOUSE - A025    | \$584,862           | \$667,705           | \$320,427           | \$705,526           | 5.7%   |
| STOCK ROOM - A026                           | \$1,403             | \$59,100            | \$58,558            | \$450               | -99.2%                                       |
| PLANNING SERVICES - F001                    | \$1,187,681         | \$1,273,646         | \$611,998           | \$1,324,211         | 4%   |
| CITY SUPPORT TO FEDERAL PROGRAMS - F022     | \$4,434             | \$4,745             | \$2,275             | \$5,012             | 5.6%   |
| CITY SUPPORT TO URA - F025                  | \$7,391             | \$7,908             | \$3,792             | \$8,352             | 5.6%   |
| HOUSING CODE ENFORCEMENT - C007             | \$777,958           | \$752,921           | \$366,243           | \$701,248           | -6.9%  |
| EQUIP/ENVIRONMENTAL CODE ENFORCEMENT - C008 | \$1,229,141         | \$1,315,476         | \$646,095           | \$1,414,928         | 7.6%   |
| ENG. REVIEW/CONSTRUCTION CODE ENF. - C010   | \$1,276,978         | \$1,425,575         | \$663,980           | \$1,525,348         | 7%   |
| PERSONNEL ADMINISTRATION - A029             | \$282,532           | \$310,939           | \$137,911           | \$320,201           | 3%   |
| CIVIL SERVICE ADMINISTRATION - A030         | \$558,726           | \$813,675           | \$289,100           | \$715,674           | -12%   |
| <b>Total GENERAL GOVERNMENT:</b>            | <b>\$46,631,141</b> | <b>\$51,941,794</b> | <b>\$26,571,707</b> | <b>\$52,289,789</b> | <b>0.7%</b>                                  |
|   |                     |                     |                     |                     |  |
| <b>PUBLIC WORKS</b>                         |                     |                     |                     |                     |  |
| DPW PROGRAM MGMT. & ADMIN. - A032           | \$1,918,665         | \$2,024,416         | \$943,826           | \$2,147,448         | 6.1%   |
| ENGINEERING SERVICES - F027                 | \$2,885,919         | \$2,957,953         | \$1,409,545         | \$3,080,117         | 4.1%   |
| DPW CITY-OWNED BLDG. MAINTENANCE - A033     | \$3,145,513         | \$3,454,273         | \$1,626,732         | \$3,485,035         | 0.9%   |
| DPW PUBLIC SAFETY BLDG MT - A035            | \$1,427,907         | \$1,748,176         | \$797,007           | \$1,672,099         | -4.4%  |
| SLATER BLDG MNTNC - A036                    | \$107,326           | \$102,438           | \$37,902            | \$106,632           | 4.1%   |
| WPPAC BLDG MNTNC - A037                     | \$309,826           | \$288,594           | \$88,190            | \$264,298           | -8.4%  |
| ETC BLDG MNTNC - A041                       | \$80,925            | \$89,092            | \$22,111            | \$88,700            | -0.4%  |
| DPW ROLLING STOCK MAINTENANCE - A034        | \$2,435,152         | \$2,612,266         | \$1,273,472         | \$2,889,157         | 10.6%  |
| STORM WATER SYSTEM MAINTENANCE - C002       | \$139,544           | \$133,629           | \$58,220            | \$150,313           | 12.5%  |
| STREET LIGHTING - B004                      | \$961,950           | \$1,332,721         | \$429,289           | \$1,352,873         | 1.5%   |
| FORESTRY SERVICES - D004                    | \$752,901           | \$597,338           | \$283,959           | \$921,928           | 54.3%  |
| SNOW REMOVAL - D005                         | \$582,648           | \$1,417,846         | \$13,673            | \$1,197,217         | -15.6%                                       |
| STREET CLEANING - D013                      | \$629,086           | \$711,949           | \$323,447           | \$638,439           | -10.3%                                       |
| STREET REPAIRS - D014                       | \$5,405,290         | \$5,808,043         | \$2,875,328         | \$6,290,170         | 8.3%   |
| LEAF REMOVAL - D015                         | \$302,978           | \$346,449           | \$133,434           | \$352,509           | 1.7%   |
| PARKS & PLAYGROUNDS - E03P                  | \$2,006,333         | \$2,234,684         | \$1,067,806         | \$2,319,629         | 3.8%   |
| PMP RINK/SKATE PARK - E10P                  | \$69,698            | \$105,546           | \$65,438            | \$113,511           | 7.5%   |
| PMP BALLFIELDS - E13P                       | \$56,486            | \$95,123            | \$13,910            | \$70,900            | -25.5%                                       |

| Name  | FY2023 Actual       | FY2024 Revised      | FY2024 Actual       | FY2025 Adopted      | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|---------------------|---------------------|---------------------|---------------------|--|
| PMP TENNIS COURTS - E14P                            | \$78,069            | \$88,873            | \$2,176             | \$90,498            | 1.8%   |
| PMP POOLS - E15P                                    | \$49,994            | \$53,868            | \$22,074            | \$59,978            | 11.3%  |
| WASTE COLLECTION, DISPOSAL & RECYCLING - C003       | \$8,204,470         | \$8,633,025         | \$4,138,615         | \$8,927,749         | 3.4%   |
| <b>Total PUBLIC WORKS:</b>                          | <b>\$31,550,678</b> | <b>\$34,836,302</b> | <b>\$15,626,155</b> | <b>\$36,219,200</b> | <b>4%</b>                                    |
| <b>PUBLIC SAFETY</b>                                |                     |                     |                     |                     |  |
| PUBLIC SAFETY ADMINISTRATION - B005                 | \$1,069,187         | \$1,211,320         | \$665,334           | \$1,200,180         | -0.9%  |
| EMERGENCY MEDICAL SERVICES - B020                   | \$771,237           | \$780,980           | \$455,573           | \$816,125           | 4.5%   |
| FIRE PREVENTION - B008                              | \$1,006,436         | \$1,012,027         | \$485,573           | \$1,040,907         | 2.9%   |
| FIRE ADMINISTRATION - B009                          | \$453,212           | \$490,076           | \$227,339           | \$516,946           | 5.5%   |
| FIRE TRAINING - B010                                | \$510,542           | \$573,335           | \$253,002           | \$581,110           | 1.4%   |
| FIRE APPARATUS & BUILDING MAINTENANCE - B011        | \$251,954           | \$258,855           | \$119,346           | \$274,400           | 6%   |
| FIRE SPECIAL OPERATIONS - B012                      | \$27,736            | \$49,838            | \$6,652             | \$48,000            | -3.7%  |
| FIRE SUPPRESSION - B021                             | \$28,055,130        | \$30,343,985        | \$14,917,784        | \$31,626,738        | 4.2%   |
| POLICE PERSONNEL/ADMINISTRATION - BA30              | \$3,655,859         | \$4,090,448         | \$1,710,601         | \$4,200,973         | 2.7%   |
| POLICE COMM/EQUIP. MAINT. - BA31                    | \$41,229            | \$60,869            | \$12,178            | \$60,700            | -0.3%  |
| POLICE SUPPORT SERVICES - BA33                      | \$1,609,563         | \$1,888,787         | \$897,448           | \$2,108,657         | 11.6%  |
| POLICE TRAINING/SPECIAL PROGRAMS - BA36             | \$405,139           | \$367,057           | \$173,812           | \$414,725           | 13%  |
| COMMUNITY POLICING - BC20                           | \$2,443,829         | \$2,339,930         | \$1,215,861         | \$2,370,922         | 1.3%   |
| CRIMINAL INVESTIGATIONS - BD40                      | \$5,274,178         | \$5,137,332         | \$2,464,608         | \$5,051,840         | -1.7%  |
| NARCOTICS UNIT - BD42                               | \$950,359           | \$1,000,338         | \$485,005           | \$1,071,677         | 7.1%   |
| PATROL OPERATIONS - BP50                            | \$25,340,001        | \$27,114,785        | \$13,299,669        | \$30,856,147        | 13.8%  |
| TRAFFIC ENFORCEMENT - BS11                          | \$2,243,949         | \$2,469,401         | \$1,188,773         | \$2,556,412         | 3.5%   |
| ESU/SPECIAL RESPONSE TEAM - BS12                    | \$123,816           | \$114,064           | \$71,924            | \$133,891           | 17.4%  |
| <b>Total PUBLIC SAFETY:</b>                         | <b>\$74,233,354</b> | <b>\$79,303,427</b> | <b>\$38,650,482</b> | <b>\$84,930,350</b> | <b>7.1%</b>                                  |
| <b>COMMUNITY SERVICES</b>                           |                     |                     |                     |                     |  |
| GENERAL FUND CONTRIBUTION TO LIBRARY - F019         | \$6,610,557         | \$6,985,708         | \$2,767,998         | \$7,132,209         | 2.1%   |
| RECREATION & PARKS ADMINISTRATION - E002            | \$979,574           | \$1,123,044         | \$533,819           | \$1,361,929         | 21.3%  |
| EBERSOLE RINK - E004                                | \$381,443           | \$455,146           | \$135,952           | \$368,848           | -19%   |
| CAMPS - E005  | \$699,842           | \$959,815           | \$691,695           | \$986,772           | 2.8%   |
| POOLS - E006  | \$210,978           | \$193,206           | \$175,018           | \$225,734           | 16.8%  |
| YOUTH SPORTS & ACTIVITIES - E007                    | \$595,085           | \$623,611           | \$362,763           | \$740,533           | 18.7%  |
| ADULT SPORTS & ACTIVITIES - E008                    | \$344,584           | \$403,762           | \$206,178           | \$418,382           | 3.6%   |
| PROGRAMS FOR PEOPLE WITH DIFFERING ABILITIES - E009 | \$36,464            | \$60,413            | \$17,564            | \$61,270            | 1.4%   |
| CULTURAL & SPECIAL EVENTS - E011                    | \$219,061           | \$227,930           | \$117,770           | \$251,383           | 10.3%  |
| RENAISSANCE PLAZA - E018                            | \$54,060            | \$60,402            | \$30,747            | \$58,797            | -2.7%  |
| SENIOR & CITIZENS SERVICES - F006                   | \$627,343           | \$676,663           | \$275,297           | \$657,166           | -2.9%  |
| YOUTH PROGRAM MGMT/ADMINISTRATION - F010            | \$667,967           | \$951,760           | \$477,280           | \$912,937           | -4.1%  |
| AFTER SCHOOL CENTERS & SATURDAY ACADEMY - F011      | \$555,986           | \$853,852           | \$394,871           | \$1,135,348         | 33%  |

| Name  | FY2023 Actual        | FY2024 Revised       | FY2024 Actual       | FY2025 Adopted       | FY2024 Revised vs. FY2025 Adopted (% Change) |
|---|----------------------|----------------------|---------------------|----------------------|--|
| YOUTH EMPLOYMENT - F012                             | \$569,028            | \$630,501            | \$448,950           | \$678,441            | 7.6%   |
| NEIGHBORHOOD SERVICES - F013                        | \$233,083            | \$265,658            | \$113,115           | \$303,610            | 14.3%  |
| ALTERNATIVES PROGRAM - F014                         | \$393,156            | \$385,870            | \$182,009           | \$416,311            | 7.9%   |
| BITS 'N PIECES SUMMER DAY CAMP - F016               | \$75,890             | \$110,054            | \$87,579            | \$120,364            | 9.4%   |
| SATURDAY ACADEMY - F017                             | \$80,283             | \$116,657            | \$32,788            | \$122,414            | 4.9%   |
| <b>Total COMMUNITY SERVICES:</b>                    | <b>\$13,334,385</b>  | <b>\$15,084,052</b>  | <b>\$7,051,395</b>  | <b>\$15,952,448</b>  | <b>5.8%</b>                                  |
|   |                      |                      |                     |                      |  |
| <b>PARKING DEPARTMENT</b>                           |                      |                      |                     |                      |  |
| PARKING - P100                                      | \$9,126,750          | \$9,834,327          | \$3,107,886         | \$10,112,028         | 2.8%   |
| MAPLE GARAGE - P202                                 | \$144,567            | \$170,712            | \$67,424            | \$173,843            | 1.8%   |
| MAIN GARAGE - P203                                  | \$279,041            | \$253,868            | \$111,243           | \$314,234            | 23.8%  |
| CPD LIBRARY GARAGE - P204                           | \$23,041             | \$16,118             | \$2,507             | \$13,917             | -13.7%                                       |
| GROVE WEST GARAG - P205                             | \$443,637            | \$593,309            | \$170,098           | \$521,327            | -12.1%                                       |
| GROVE EAST GARAG - P206                             | \$368,013            | \$466,616            | \$150,003           | \$449,573            | -3.7%  |
| CPD TRANSCENTER GARAGE - P207                       | \$108,365            | \$121,757            | \$32,024            | \$105,221            | -13.6%                                       |
| CPD LONGVIEW GARAGE - P208                          | \$562,255            | \$507,470            | \$228,795           | \$579,847            | 14.3%  |
| CPD LYON PLACE GARAGE - P209                        | \$256,577            | \$331,433            | \$98,833            | \$325,319            | -1.8%  |
| CPD PARKING LOTS - P300                             | \$259,925            | \$260,334            | \$62,687            | \$269,793            | 3.6%   |
| CPD VIOLATIONS ADMINISTRATION - P500                | \$1,848,161          | \$1,866,728          | \$735,546           | \$1,907,309          | 2.2%   |
| CPD ENFORCEMENT GENRL PARKING - P600                | \$2,633,875          | \$2,737,093          | \$1,330,857         | \$3,022,081          | 10.4%  |
| CPD CITY CENTER ENFORCEMENT - P700                  | \$288,575            | \$309,092            | \$156,598           | \$399,514            | 29.3%  |
| TRAFFIC ENGINEERING & ADMINISTRATION - P809         | \$448,176            | \$459,654            | \$217,375           | \$477,335            | 3.8%   |
| OPERATIONS/MAINT. OF TRAFFIC CONTROL DEVICES - P810 | \$1,095,403          | \$990,655            | \$387,895           | \$1,114,397          | 12.5%  |
| <b>Total PARKING DEPARTMENT:</b>                    | <b>\$17,886,361</b>  | <b>\$18,919,166</b>  | <b>\$6,859,772</b>  | <b>\$19,785,738</b>  | <b>4.6%</b>                                  |
| <b>Total Expenditures:</b>                          | <b>\$184,015,768</b> | <b>\$206,235,497</b> | <b>\$94,937,975</b> | <b>\$212,876,670</b> | <b>3.2%</b>                                  |

## Forecast of Financial Condition - General Fund

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 |
|-------------|--------------------------------|---------------------------------|-----------------------------------|---------------------------|--------------|
| 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   |
| 2022-23     | 190,412,380                    | 184,015,795                     | 6,396,585                         | 0                         | 74,511,737   |

**Expenditures:** The foregoing schedule shows the most recent five-year analysis and how the City has significantly re-built its fund balance and restored fiscal stability in recent years. The impact of previous staff reductions and the implementation of different pay plans for new employees by the City continue to be reflected in the expenditure column. Beginning in fiscal year 2016-2017, new union contracts included significant changes to pay grades for new employees. These changes will continue to provide significant savings in future payroll expenses and related benefits. As can be seen above, there was no expenditure growth for FY 2019-2020 due to the Covid-19 global pandemic which began at the tail end of that 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. This high level of inflation has continued to impact expenses for the City and all other public and private entities to this day. Other components of this expenditure growth have been the significant increase in pension costs and health insurance premiums which are both set by New York State, energy cost increases, salary increases due to union contract settlements and the additional positions the City has added to its budget over the past few years, in particular police and fire positions.

**Revenues:** The General Fund's two major sources of revenue, the property tax and sales tax, are included in the FY 2024-2025 adopted budget at \$68.0 million and \$56.0 million, respectively. Property tax rates generally increase to fund losses in assessed value and expenditure growth not funded through an increase in sales tax receipts or other revenue sources. Sales tax revenues have increased since the height of the pandemic due to at first a thriving economy and the additional sales tax collections resulting from changes in State Law governing online purchases and then because of the inflation discussed above as higher prices for goods and services result in higher sales taxes. Another positive impact on sales tax revenues beginning in the FY 2023-2024 year was the removal of the restriction on a portion of the City's sales tax collections which has converted over \$5 million per year from a restricted revenue to an unrestricted revenue.

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 FY 2021-2022. If not for this revenue the chart above would show a very different picture for those years. It should, however, be noted that 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.

Assessed value has decreased by \$3.0 million after decreasing \$4.5 million in FY 2023-2024. Over the past ten years, the assessment roll has remained flat due to the decrease of the past two years. Much of this is due to properties that were transferred from the Assessment Roll to PILOT payments. Until projects currently approved and/or under consideration are constructed and transfer back from PILOT payments to the Assessment Roll, it is anticipated that there will be no substantial growth in the City's total Assessed Value.

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 City has never needed to override the Tax Cap and will not need to this year either. The property tax levy will increase by 1.37%, but the maximum allowed as per the NYS Tax Cap is 3.77%. The levy reflects the amount of revenue that is collected from all property owners in the City required to balance the City's budget after all other revenues have been included.

The City's sales tax represents 26% of adopted operating revenues in the General Fund based on the above-mentioned unrestricted City sales tax rate increasing to 2.50% and with the requirement to place the 1/4% sales tax into the Tax Stabilization and Reserve Account now being 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 growth to a very healthy level and this fund was too restrictive to provide the maximum benefit the City. 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 \$27.3 million in the FY 2024-2025 Adopted Budget. This is an increase over what was budgeted in the current fiscal year due in large part to parking meter increases which were approved by the Common Council in December of 2023. This category of revenue provides 13% of the funding in the budget, up from 12% in the current year's adopted budget. Charges for Services fees in several departments are raised periodically to reflect the increased cost of providing services. Fee increases are included in the 2024-2025 Budget for the Department of Recreation and Parks, the Youth Bureau and the Department of Public Works in this category. The Parking Department is expected to raise \$29.2 million in total revenue for FY 2024-2025. Included in this amount is \$18.3 million in Charges for Services and \$9.4 million in Fines and Forfeitures which finance the maintenance and operation of the City's extensive parking system which serves residents and non-residents alike. Parking revenues, like sales tax collections, were hit hard by the recent economic downturn. Collections have rebounded significantly off of the recent lows. The City will continue to periodically evaluate its various 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 \$10.5 million in the Adopted Budget. Building permit revenue is the largest item in this category and budgeted at \$4.3 million, the same as the amount budgeted in the current year, but well below what is expected to be received in the current fiscal year as this revenue can be inconsistent from year to year and difficult to predict.

The 2024-2025 Adopted Budget includes Intergovernmental Grants and Aid of \$8.3 million, representing 3.9% of total General Fund revenues. Revenue from the New York State Aid and Incentives to Municipalities (AIM) program is included in this category at \$5.5 million. While this specific funding has not increased in over a decade, in the final FY 2025 Adopted Budget New York State added an additional \$50 million in unrestricted state aid for local municipalities through the "Temporary Municipal Assistance Program". As a part of this program, the City of White Plains received an additional \$634,401. The hope is that this much

needed additional revenue will be included with the AIM funding allocation in future years. Mortgage tax receipts are also included in this category and budgeted at \$1.65 million which is down from the \$2.3 million budgeted in the current year and based upon the amount expected to be received for this year. Interest income is projected at \$3.5 million in the current year as interest rates have skyrocketed recently. The amount budgeted for next year assumes a decrease in rates will occur at some point and is conservatively budgeted at \$2.3 million.

**Fund Balance:** The total appropriation of fund balance in the adopted fiscal year 2024-2025 General Fund budget has increased to \$16.0 million from \$13.7 million. The appropriation of unassigned fund balance is \$14.2 million. An appropriation of \$120,000 from the recreation and open space reserve and \$1,700,000 from the tax certiorari reserve are also being adopted in 2024-2025.

|  | Actual<br>2022-23 | Forecast<br>2023-24 | Forecast<br>2024-25 |
|--|-------------------|---------------------|---------------------|
| <b>Revenues &amp; Other Sources</b>                        |                   |                     |                     |
| Property Tax Levy  | \$ 66.4           | \$ 67.1             | \$ 68.0             |
| Sales Tax - Unrestricted                                   | 51.1              | 56.3                | 56.0                |
| Other Tax Related Items                                    | 5.3               | 5.7                 | 6.4                 |
| Intergovernmental  | 8.3               | 7.7                 | 8.3                 |
| Charges for Services                                       | 24.3              | 25.6                | 27.3                |
| Licenses Permits   | 9.8               | 12.8                | 10.5                |
| Fines & Forfeitures  | 10.1              | 10.1                | 10.3                |
| All Other  | 9.4               | 10.6                | 10.1                |
|  | <u>184.7</u>      | <u>195.9</u>        | <u>196.9</u>        |
| <b>Expenditures &amp; Other Uses:</b>                      |                   |                     |                     |
| Salaries & Wages   | 80.8              | 85.0                | 90.6                |
| Employee Benefits  | 54.3              | 59.3                | 65.6                |
| Materials & Supplies                                       | 9.7               | 10.0                | 11.7                |
| Direct Costs   | 16.3              | 17.5                | 18.3                |
| Equipment/Rolling Stock                                    | 2.1               | 2.0                 | 2.1                 |
| Reserve for Financing                                      | 0.0               | 0.0                 | 0.0                 |
| <b>Interfund Transfers:</b>                                |                   |                     |                     |
| Library Fund   | 6.6               | 7.0                 | 7.1                 |
| Debt Service Fund  | 13.1              | 13.4                | 14.2                |
| Other Funds  | 1.1               | 2.3                 | 0.0                 |
|  | <u>184.0</u>      | <u>196.5</u>        | <u>209.6</u>        |
| Total Revenues Over (Under) Expenditures                   | .7                | (.6)                | (12.7)              |
| Restricted Sales Tax                                       | 5.7               | 0.0                 | 0.0                 |
| Beginning Fund Balance                                     | 68.1              | 74.5                | 73.9                |
| Ending Fund Balance  | <u>\$ 74.5</u>    | <u>\$ 73.9</u>      | <u>\$ 61.2</u>      |
| <b>Components of Ending Fund Balance:</b>                  |                   |                     |                     |
| Non-spendable (inventory/prepaid expenditures/receivables) | \$ 1.2            | \$ 1.5              | \$ 1.5              |
| Advance to component unit                                  | 4.5               | 4.5                 | 4.5                 |
| Assigned to purchases on order                             | 3.4               | 3.9                 | 3.5                 |
| Assigned to tax certiorari                                 | 6.0               | 6.0                 | 5.5                 |
| Assigned to subsequent year's expenditure                  | 13.7              | 16.0                | 15.5                |
| Assigned to WP Housing Authority                           | 0.0               | 0.0                 | 0.0                 |
| Committed for open space                                   | 0.2               | 0.3                 | 0.2                 |
| Restricted for tax stabilization                           | 10.4              | 8.0                 | 8.0                 |
| Unassigned   | 35.1              | 33.7                | 22.5                |
| Total Components of Ending Fund Balance                    | <u>\$ 74.5</u>    | <u>\$ 73.9</u>      | <u>\$ 61.2</u>      |

## General Fund Summary Budget Comparisons

|                                      | 2022-23<br>Actual     | 2023-24                         |                                      | Adopted<br>2024-25<br>Budget |
|--------------------------------------|-----------------------|---------------------------------|--------------------------------------|------------------------------|
|                                      |                       | Revised<br>Budget<br>12/31/2023 | Year to Date<br>Actual<br>12/31/2023 |                              |
| <b>REVENUES:</b>                     |                       |                                 |                                      |                              |
| Property Tax Levy                    | \$ 66,446,438         | \$ 67,086,941                   | \$ 66,941,585                        | \$ 68,004,565                |
| Property Taxes - all other           | 1,474,842             | 1,815,840                       | 1,276,138                            | 2,415,725                    |
| Allowance for Uncollected Taxes      | (1,007)               | (22,000)                        | -                                    | (22,000)                     |
| Net Tax Contribution                 | <u>67,920,273</u>     | <u>68,880,781</u>               | <u>68,217,723</u>                    | <u>70,398,290</u>            |
| Sales Tax - Unrestricted             | 51,081,825            | 54,440,000                      | 28,677,434                           | 56,000,000                   |
| Sales Tax - Restricted               | 5,675,757             | -                               | -                                    | -                            |
| Hotel Occupancy Tax                  | 1,288,015             | 1,070,800                       | 655,744                              | 1,375,000                    |
| Tax Related Items (Other than Levy)  | 2,538,167             | 2,842,000                       | 1,663,237                            | 2,665,000                    |
| Intergovernmental:                   |                       |                                 |                                      |                              |
| NYS AIM Funding                      | 5,463,256             | 5,463,256                       | 952,802                              | 6,097,657                    |
| Mortgage Tax                         | 2,098,982             | 2,300,000                       | 1,029,384                            | 1,675,000                    |
| Other                                | 766,176               | 370,694                         | 216,879                              | 512,276                      |
| Charges for Services                 | 24,340,464            | 24,164,190                      | 16,399,507                           | 27,292,339                   |
| Licenses & Permits                   | 9,801,822             | 10,141,527                      | 5,869,993                            | 10,474,872                   |
| Fines & Forfeitures                  | 10,087,605            | 9,862,111                       | 4,612,506                            | 10,306,400                   |
| Miscellaneous                        | 6,597,093             | 6,738,635                       | 3,295,061                            | 7,769,134                    |
| Interest                             | 2,752,945             | 1,530,000                       | 1,917,273                            | 2,300,000                    |
| <b>Total Revenues</b>                | <u>\$ 190,412,380</u> | <u>\$ 187,803,994</u>           | <u>\$ 133,507,543</u>                | <u>\$ 196,865,968</u>        |
| Fund Balance:                        |                       |                                 |                                      |                              |
| Restricted for Tax Stabilization/Rec | -                     | 1,295,000                       | -                                    | -                            |
| Committed to Open Space/Rec          | -                     | 120,000                         | -                                    | 120,000                      |
| Committed to Tax Certs               | -                     | 1,700,000                       | -                                    | 1,700,000                    |
| Assigned for Pr. Yr. Enc.            | -                     | 3,434,465                       | -                                    | -                            |
| Unassigned                           | -                     | 11,882,038                      | -                                    | 14,190,702                   |
| <b>Total Funds Available</b>         | <u>\$ 190,412,380</u> | <u>\$ 206,235,497</u>           | <u>\$ 133,507,543</u>                | <u>\$ 212,876,670</u>        |
| <b>EXPENDITURES:</b>                 |                       |                                 |                                      |                              |
| Salaries & Wages                     | \$ 80,784,361         | \$ 85,357,721                   | \$ 41,615,175                        | \$ 90,631,600                |
| Employee Benefits                    | 54,289,371            | 59,688,999                      | 29,185,720                           | 65,615,111                   |
| Materials & Supplies                 | 9,653,063             | 11,988,150                      | 4,924,583                            | 11,742,959                   |
| Direct Costs                         | 16,353,988            | 19,995,009                      | 12,927,917                           | 18,280,747                   |
| Equipment/Rolling Stock              | 2,131,037             | 1,956,863                       | 1,367,444                            | 2,140,345                    |
| Operating Transfers:                 |                       |                                 |                                      |                              |
| Debt Service Fund                    | 13,071,918            | 13,350,496                      | 4,674,534                            | 14,205,402                   |
| Library Fund                         | 6,610,557             | 6,985,708                       | 2,767,998                            | 7,132,209                    |
| Capital Projects                     | 1,110,000             | 1,295,000                       | 1,295,000                            | -                            |
| Special Revenue                      | 11,500                | -                               | -                                    | -                            |
| Reserve for Financing                | -                     | 5,617,551                       | -                                    | 3,128,297                    |
| <b>Total Expenditures</b>            | <u>\$ 184,015,795</u> | <u>\$ 206,235,497</u>           | <u>\$ 98,758,371</u>                 | <u>\$ 212,876,670</u>        |
| <b>ASSESSED VALUATION</b>            | <u>\$ 286,074,129</u> | <u>\$ 281,534,856</u>           |                                      | <u>\$ 278,501,783</u>        |
| <b>PROPERTY TAX RATE</b>             | <u>\$234.51</u>       | <u>\$238.29</u>                 |                                      | <u>\$244.18</u>              |

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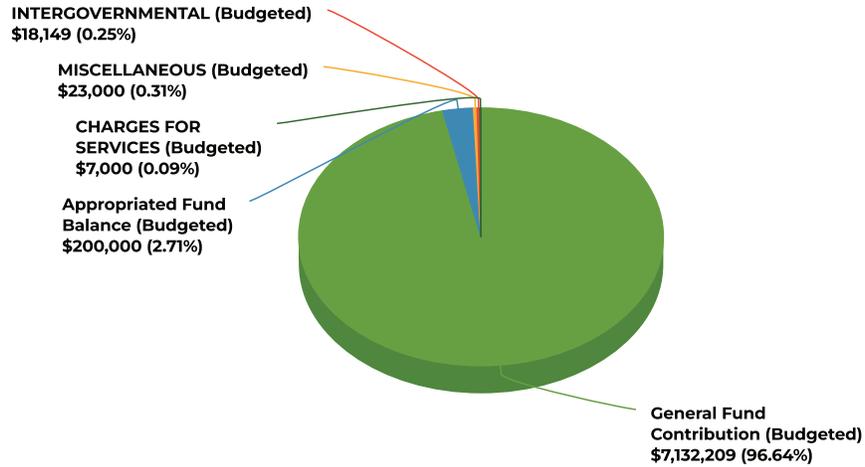
# OTHER FUNDS

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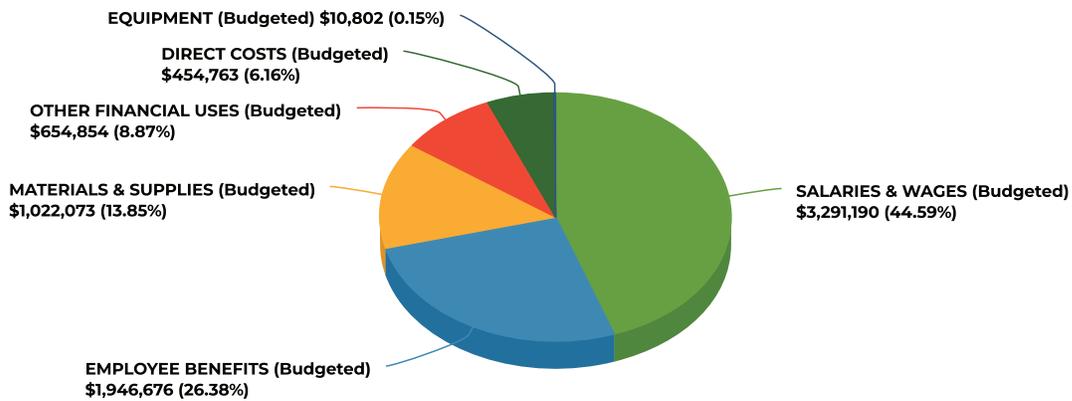


# Library Fund

## Library Fund Revenues: \$7.4M



## Library Fund Expenditures: \$7.4M



## Library Fund FY 2024-2025 Budget Overview

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. In the adopted budget, the City provides 97% of the resources needed to operate the Library.

The Library Fund Budget for FY 2024-2025 totals \$7.4 million and includes total salaries and benefits of \$5.2 million, which represents 71% 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 \$1,022,073, an increase of 3% 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 \$454,763, an increase of 12%. Included in this total is the Library's required FY 2024-2025 contribution to the Self Insurance Fund (\$75,407), service contracts (\$182,430), security guards (\$111,652) and on-line subscription services (\$55,955). The contribution to the Debt Service Fund of \$635,936, which decreased 9% from the current year, accounts for approximately 9% of the Library's FY 2024-2025 adopted budget.

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 \$7.1 million from the City's General Fund. There is an appropriation of fund balance of \$200,000 and other revenues are budgeted at \$48,149.

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

### Trend of Library Fund Revenue for the Most Recent 5 Years

| Name                          | FY2021 Actual      | FY2022 Actual      | FY2023 Actual      | FY2024 Revised     | FY2025 Adopted     |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| LIBRARY FUND                  |                    |                    |                    |                    |                    |
| INTERGOVERNMENTAL             | \$17,461           | \$17,458           | \$18,571           | \$17,457           | \$18,149           |
| CHARGES FOR SERVICES          | \$381              | \$1,372            | \$980              | \$1,000            | \$7,000            |
| MISCELLANEOUS                 | \$1,644            | \$7,202            | \$23,334           | \$22,500           | \$23,000           |
| APPROPRIATION OF FUND BALANCE | \$6,407,805        | \$6,657,332        | \$6,610,557        | \$7,085,708        | \$7,332,209        |
| <b>Total LIBRARY FUND:</b>    | <b>\$6,427,291</b> | <b>\$6,683,363</b> | <b>\$6,653,442</b> | <b>\$7,126,665</b> | <b>\$7,380,358</b> |

# Library Fund: Statement of Revenues, Expenses and Changes in Net Position

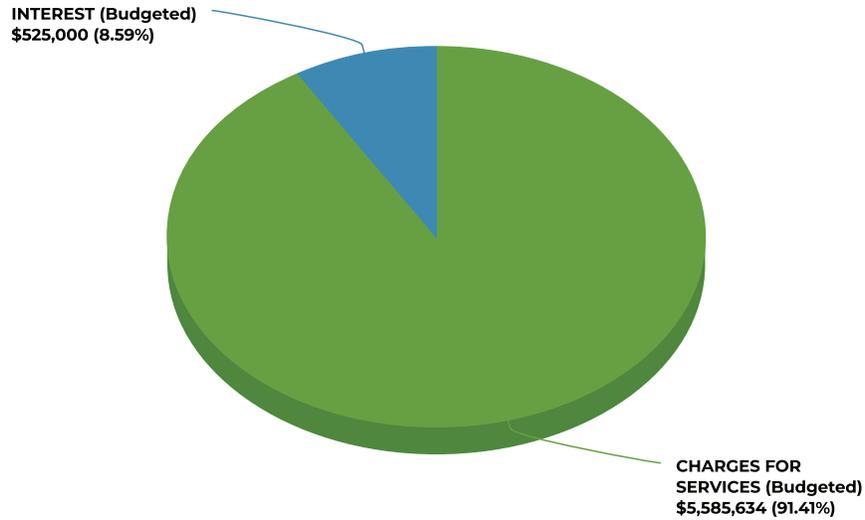
|  | FY 22-23<br>Actual <sup>(1)</sup> | FY 2023-2024                  |                                 | FY 24-25<br>Adopted<br>Budget |
|--|-----------------------------------|-------------------------------|---------------------------------|-------------------------------|
|  |                                   | Revised<br>Budget<br>12/31/23 | Projected<br>Actual<br>06/30/24 |                               |
| <b>Revenues &amp; Other Sources:</b>   |                                   |                               |                                 |                               |
| Intergovernmental Revenues   | \$ 18,571                         | \$ 17,457                     | \$ 18,614                       | \$ 18,149                     |
| Charges for Services   | 980                               | 1,000                         | 7,000                           | 7,000                         |
| Miscellaneous Revenues   | 23,334                            | 22,500                        | 23,000                          | 23,000                        |
| Transfer In -  |                                   |                               |                                 |                               |
| General Fund Contribution  | 6,610,557                         | 6,985,708                     | 6,950,000                       | 7,132,209                     |
| Appropriation of Fund Balance  | -                                 | 100,000                       | -                               | 200,000                       |
| <b>Total Revenues &amp; Other Sources</b>  | <b>\$ 6,653,442</b>               | <b>\$ 7,126,665</b>           | <b>\$ 6,998,614</b>             | <b>\$ 7,380,358</b>           |
| <b>Expenditures &amp; Other Uses:</b>  |                                   |                               |                                 |                               |
| Personal Services  | 2,922,166                         | \$3,205,412                   | 3,190,154                       | \$3,291,190                   |
| Employee Benefits  | 1,558,131                         | 1,785,926                     | 1,779,358                       | 1,946,676                     |
| Materials & Supplies   | 922,967                           | 993,256                       | 906,681                         | 1,022,073                     |
| Direct Costs   | 401,639                           | 405,128                       | 400,000                         | 454,763                       |
| Equipment  | 19,036                            | 10,172                        | 11,359                          | 10,802                        |
| Transfer to Debt Service Fund  | -                                 | 695,474                       | -                               | 635,936                       |
| Reserve for Financing  | -                                 | 31,297                        | -                               | 18,918                        |
| <b>Total Expenditures &amp; Other Uses</b>   | <b>\$ 5,823,939</b>               | <b>\$ 7,126,665</b>           | <b>\$ 6,287,552</b>             | <b>\$ 7,380,358</b>           |
| <b>Excess of Revenues &amp; Other<br/>Sources Over/(Under)<br/>Expenditures &amp; Other Uses</b> | 829,503                           |                               | 711,062                         |                               |
| <b>Other Financing Sources (Uses)-</b>   |                                   |                               |                                 |                               |
| Transfer to Debt Service Fund  | (694,557)                         |                               | (695,474)                       |                               |
| <b>Net Change in Fund Balance</b>  | 134,946                           |                               | 15,588                          |                               |
| <b>Fund Balance at Beginning of Year</b>   | 253,448                           |                               | 388,394                         |                               |
| <b>Fund Balance at End of Year</b>   | <b>\$ 388,394</b>                 |                               | <b>\$ 403,982</b>               |                               |

<sup>(1)</sup> City of White Plains Annual Comprehensive Financial Report, July 1, 2022 - June 30, 2023

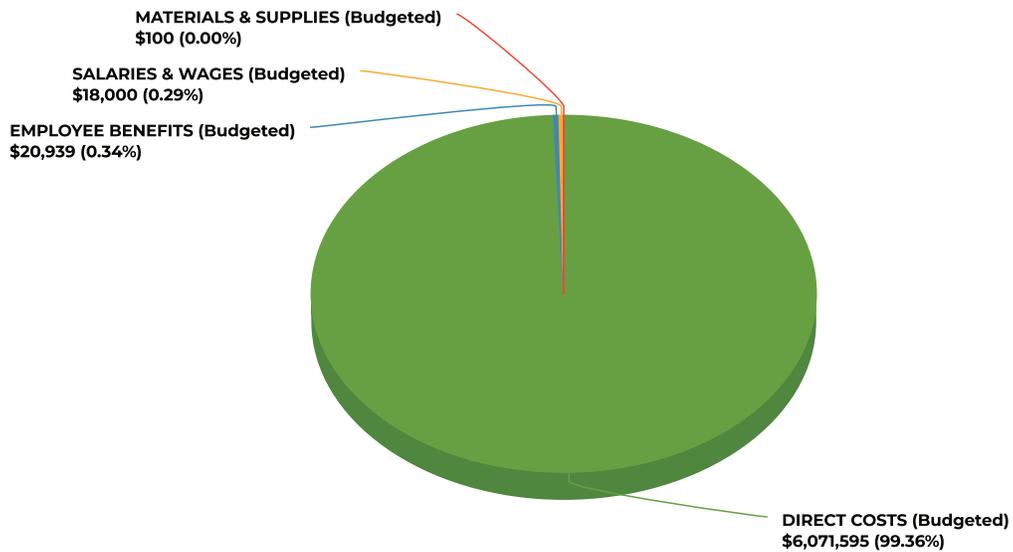


# Self Insurance Fund

## Self Insurance Fund Revenues: \$6.1M



## Self Insurance Fund Expenditures: \$6.1M



## Self Insurance Fund FY 2024-2025 Budget Overview

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 \$20 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 \$6.1 million has been adopted for fiscal year 2024-2025. Of this amount, \$5.7 million is provided for insurance premiums, claims and reserves with the remaining \$393,508 available to administer the program. Insurance costs will increase by 9% from the FY 2023-2024 adopted budget.

Funding for the Self Insurance Fund is in large part determined by an actuarial calculation that analyzes how much each of the other funds in the city should contribute based upon previous and expected levels of utilization by those other funds each year. Approximately 86% of the funding will be provided from the General Fund in the 2024-2025 Budget.

The Self Insurance Fund ended fiscal year 2022-2023 with a net position of \$3,757,047, an increase of \$2,146,592 from the prior year. This is significant as the fund had previously ended every year in deficit from 2011 through 2021. The city made a concerted effort in the last few years to reverse this deficit and the fund is now in a much stronger position because of it. Projections for June 30, 2024 indicate that a positive net position will remain in place at the end of the current fiscal year. The following chart illustrates the trend of revenues in the Self Insurance Fund for the most recent five year period:

### Trend of Self Insurance Fund Revenue for the Most Recent 5 Years

| Name                              | FY2021 Actual      | FY2022 Actual      | FY2023 Actual      | FY2024 Revised     | FY2025 Adopted     |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| SELF INSURANCE FUND               |                    |                    |                    |                    |                    |
| CHARGES FOR SERVICES              | \$5,888,755        | \$8,373,167        | \$6,717,143        | \$5,623,833        | \$5,585,634        |
| MISCELLANEOUS                     | \$490,024          | \$220,311          | \$318,979          |                    |                    |
| INTEREST                          | \$75,909           | \$43,006           | \$729,428          |                    | \$525,000          |
| <b>Total SELF INSURANCE FUND:</b> | <b>\$6,454,688</b> | <b>\$8,636,484</b> | <b>\$7,765,550</b> | <b>\$5,623,833</b> | <b>\$6,110,634</b> |

## Self Insurance Fund: Statement of Revenues, Expenses and Changes in Net Position

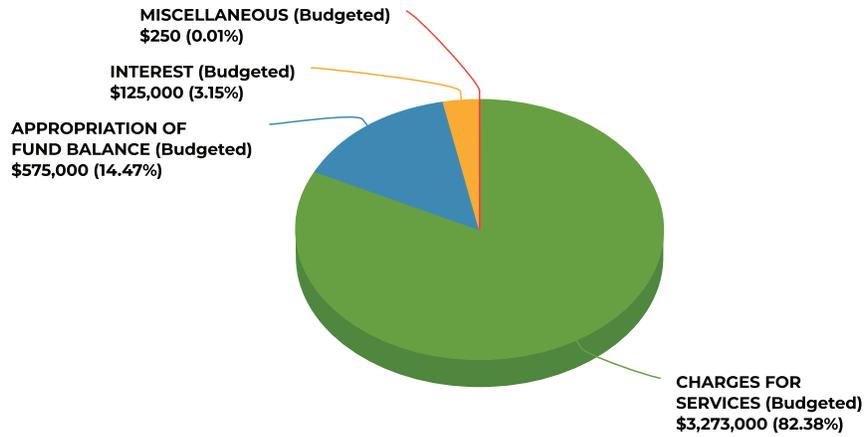
|                                | FY 22-23<br>Actual <sup>(1)</sup> | FY 2023-2024                  |                                 | FY 24-25<br>Adopted<br>Budget |
|--------------------------------|-----------------------------------|-------------------------------|---------------------------------|-------------------------------|
|                                |                                   | Revised<br>Budget<br>12/31/23 | Projected<br>Actual<br>06/30/24 |                               |
| <b>Operating Revenues:</b>     |                                   |                               |                                 |                               |
| Charges for Services           | \$ 6,717,143                      | \$5,623,833                   | \$5,623,833                     | \$ 5,585,634                  |
| Miscellaneous                  | 318,979                           | -                             | 63,116                          | -                             |
| Total Operating Revenues       | <u>7,036,122</u>                  | <u>5,623,833</u>              | <u>5,686,949</u>                | <u>5,585,634</u>              |
| <b>Operating Expenses:</b>     |                                   |                               |                                 |                               |
| Personal Services              | -                                 | 18,000                        | -                               | 18,000                        |
| Employee Benefits              | 2,050                             | 19,992                        | 18,553                          | 20,939                        |
| Materials & Supplies           | -                                 | 100                           | 100                             | 100                           |
| Direct Costs                   | 5,616,908                         | 5,585,741                     | 5,585,741                       | 6,071,595                     |
| Reserve for Financing          | -                                 | -                             | -                               | -                             |
| Total Operating Expenses       | <u>5,618,958</u>                  | <u>\$5,623,833</u>            | <u>5,604,394</u>                | <u>\$ 6,110,634</u>           |
| Operating Income               | 1,417,164                         | -                             | 82,555                          | (525,000)                     |
| <b>Non-Operating Revenues</b>  |                                   |                               |                                 |                               |
| Interest Income                | <u>729,428</u>                    | -                             | <u>1,100,000</u>                | <u>525,000</u>                |
| Change in Net Position         | 2,146,592                         |                               | 1,182,555                       |                               |
| Net Position-Beginning of Year | <u>1,610,455</u>                  |                               | <u>3,757,047</u>                |                               |
| Net Position-End of Year       | <u>\$ 3,757,047</u>               |                               | <u>\$4,939,602</u>              |                               |

(1) City of White Plains Annual Comprehensive Financial Report, July 1, 2022 - June 30, 2023

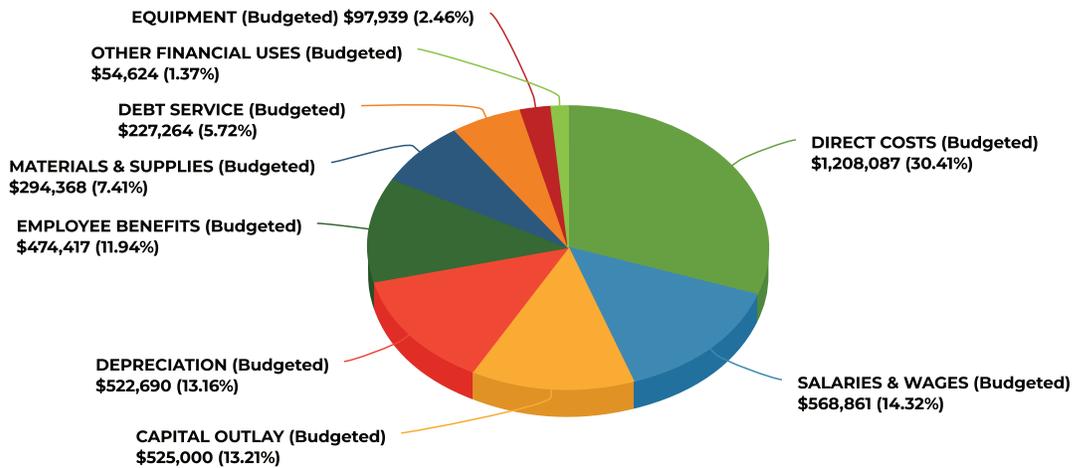


# Sewer Rent Fund

## Sewer Rent Fund Revenues: \$4M



## Sewer Rent Fund Expenditures: \$4M



## Sewer Rent Fund FY 2024-2025 Budget Overview

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 FY 2024-2025 Sewer Rent Fund totals \$3,973,250 of which 82% 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 is again being adopted. 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 2023, are included in the calculation of sewer rents.

Budgeted expenses for the Sewer Rent Fund total \$3,973,250, an increase of 3% from the current year's adopted budget. The majority of the increase is attributable to an increase in debt service interest and depreciation expense. Personnel costs account for \$1,043,278 or 26% of the total expenditures in the fund. Materials and supplies total \$294,368 and direct costs total \$1,208,087. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$918,604). Interest payments on debt (\$227,264) account for 6% of the budget. The allowance for depreciation is budgeted at \$522,690, which is up from \$411,450 as newer projects are now subject to depreciation. A Reserve for Financing is budgeted at \$54,624 to fund employee merit increases and any unanticipated expenses.

As of June 30, 2023, the Sewer Rent Fund had a net operating gain of \$559,387 and a net position of \$10,001,599.

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

### Trend of Sewer Rent Fund Revenue for the Most Recent 5 Years

| Name                          | FY2021 Actual      | FY2022 Actual      | FY2023 Actual      | FY2024 Revised     | FY2025 Adopted     |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| SEWER RENT FUND               |                    |                    |                    |                    |                    |
| INTERGOVERNMENTAL             |                    | \$272,171          | \$170,389          |                    |                    |
| CHARGES FOR SERVICES          | \$2,785,386        | \$2,551,778        | \$2,819,829        | \$3,183,000        | \$3,273,000        |
| MISCELLANEOUS                 | \$78,528           | \$553,722          | \$294,263          | \$250              | \$250              |
| INTEREST                      | \$2,200            | \$1,977            | \$152,009          | \$60,000           | \$125,000          |
| APPROPRIATION OF FUND BALANCE |                    |                    |                    | \$1,414,880        | \$575,000          |
| <b>Total SEWER RENT FUND:</b> | <b>\$2,866,114</b> | <b>\$3,379,648</b> | <b>\$3,436,490</b> | <b>\$4,658,130</b> | <b>\$3,973,250</b> |

# Sewer Rent Fund: Statement of Revenues, Expenses and Changes in Net Position

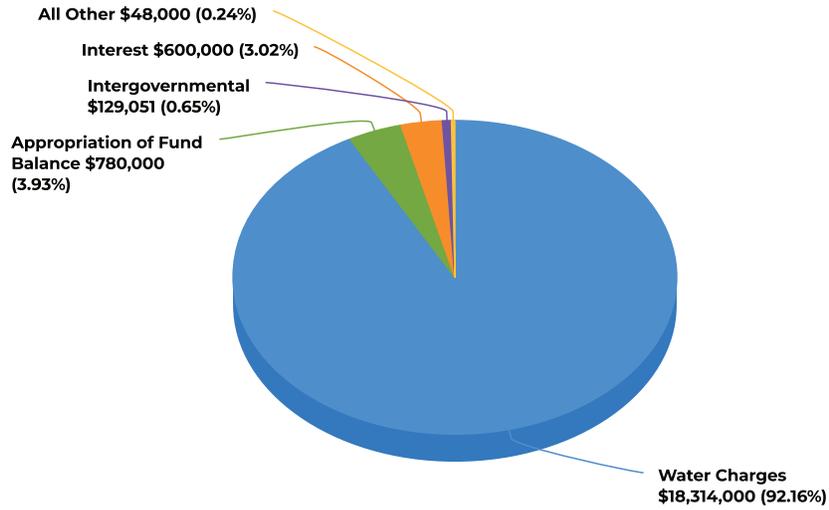
|   | FY 22-23<br>Actual <sup>(1)</sup> | FY 2023-2024                  |                                 | FY 24-25<br>Adopted<br>Budget |
|---|-----------------------------------|-------------------------------|---------------------------------|-------------------------------|
|   |                                   | Revised<br>Budget<br>12/31/23 | Projected<br>Actual<br>06/30/24 |                               |
| <b>Operating Revenues:</b>                    |                                   |                               |                                 |                               |
| Intergovernmental                             | \$ 170,389                        | \$ -                          | \$ 89,456                       | \$ -                          |
| Charges for Services                          | 2,765,793                         | 3,183,000                     | 3,273,000                       | 3,273,000                     |
| Miscellaneous                                 | 348,298                           | 250                           | 51,425                          | 250                           |
| Appropriation of Net Position                 |                                   | 1,414,880                     | -                               | 575,000                       |
| <b>Total Operating Revenues</b>               | <b>3,284,480</b>                  | <b>4,598,130</b>              | <b>3,413,881</b>                | <b>3,848,250</b>              |
| <b>Operating Expenses:</b>                    |                                   |                               |                                 |                               |
| Personal Services                             | 507,583                           | 535,328                       | 556,286                         | 568,861                       |
| Employee Benefits                             | 293,398                           | 363,912                       | 366,068                         | 474,417                       |
| Material & Supplies                           | 241,577                           | 243,596                       | 238,596                         | 294,368                       |
| Direct Costs                                  | 1,306,251                         | 1,179,017                     | 1,174,017                       | 1,208,087                     |
| Equipment/Rolling Stock                       | -                                 | 335,000                       | 351,200                         | 97,939                        |
| Depreciation                                  | 374,869                           | 411,450                       | 411,450                         | 522,690                       |
| Capital Outlay                                | -                                 | 1,334,491                     | 1,324,491                       | 525,000                       |
| Reserve for Financing                         | -                                 | 90,050                        | -                               | 54,624                        |
| <b>Total Operating Expenses</b>               | <b>2,723,678</b>                  | <b>4,492,844</b>              | <b>4,422,108</b>                | <b>3,745,986</b>              |
| <b>Operating Income</b>                       | <b>560,802</b>                    | <b>105,286</b>                | <b>(1,008,227)</b>              | <b>102,264</b>                |
| <b>Non-Operating Revenues<br/>(Expenses):</b> |                                   |                               |                                 |                               |
| Interest Income                               | 152,009                           | 60,000                        | 220,000                         | 125,000                       |
| Interest Expense                              | (153,424)                         | (165,286)                     | (165,286)                       | (227,264)                     |
|   | (1,415)                           | (105,286)                     | 54,714                          | (102,264)                     |
| <b>Change in Net Position</b>                 | <b>559,387</b>                    |                               | <b>(953,513)</b>                |                               |
| <b>Net Position-Beginning of Year</b>         | <b>9,442,212</b>                  |                               | <b>10,001,599</b>               |                               |
| <b>Net Position-End of Year</b>               | <b>\$10,001,599</b>               |                               | <b>\$ 9,048,086</b>             |                               |

<sup>(1)</sup>City of White Plains Annual Comprehensive Financial Report, July 1, 2022 - June 30, 2023

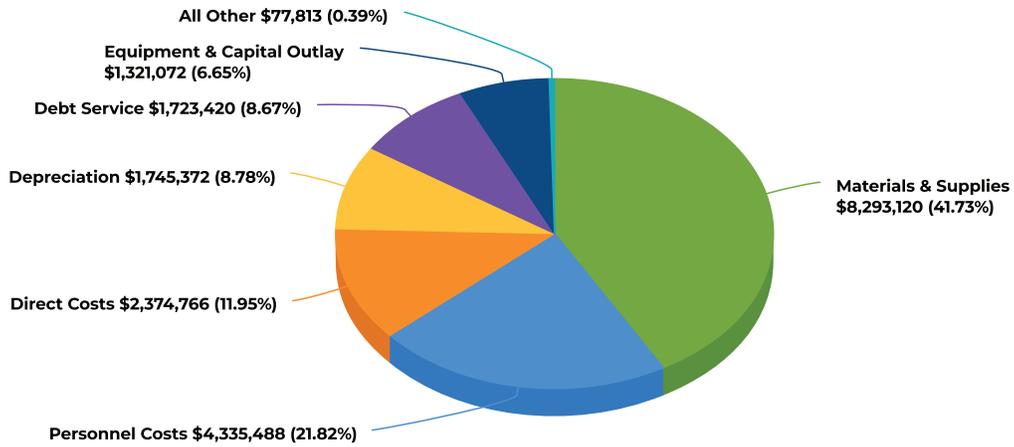


# Water Fund

### Water Fund Revenues: \$19.9M



### Water Fund Expenditures: \$19.9M



## Water Fund FY 2024-2025 Budget Overview

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 exceeds 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 budget total \$19.9 million, an increase of 4% from the current year's adopted budget. Salary and fringe benefit costs which total \$4.3 million account for 22% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$7.1 million and 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 \$2,224.32 per mg. A rate increase from NYC of 7% is projected for July 1, 2024. All other materials and supplies total \$1,183,125. Direct costs total \$2,374,766, or 12% of the adopted budget and include a contribution to the Self Insurance Fund (\$128,466) and also to the General Fund (\$1,892,476) for services such as engineering, financial accounting and billing. Interest on Water Fund debt totals \$1,723,420 or 9% of the adopted budget, while depreciation is budgeted at \$1,745,372. The purchase of equipment totals \$421,072 and includes the purchase of three pickup trucks and two digital message boards. The remaining expenses for FY 2024-2025 include the capital outlay of \$900,000 and a Reserve for Financing of \$77,813 for employee merit increases and any unanticipated expenses.

Revenue in the FY 2024-2025 budget totals \$19.9 million, an increase of 4% 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 91% of the revenue budget is from metered water sales. Water rates were last increased by the Common Council in December 2023. As of June 30, 2023, the Water Fund had a net position of \$41.7 million. The following chart illustrates the trend of revenues in the Water Fund for the most recent five-year period:

### Trend of Water Fund Revenue for the Most Recent 5 Years

| Name                          | FY2021 Actual       | FY2022 Actual       | FY2023 Actual       | FY2024 Revised      | FY2025 Adopted      |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| WATER FUND                    |                     |                     |                     |                     |                     |
| INTERGOVERNMENTAL             | \$121,348           | \$123,381           | \$125,466           | \$127,603           | \$129,051           |
| CHARGES FOR SERVICES          | \$17,860,355        | \$16,431,584        | \$17,942,067        | \$17,811,500        | \$18,314,000        |
| LICENSES AND PERMITS          | \$3,534             | \$11,882            | \$11,277            | \$11,500            | \$11,500            |
| MISCELLANEOUS                 | \$377,666           | \$99,565            | \$86,967            | \$36,500            | \$36,500            |
| INTEREST                      | \$29,710            | \$25,086            | \$859,296           | \$400,000           | \$600,000           |
| APPROPRIATION OF FUND BALANCE |                     |                     |                     | \$1,135,106         | \$780,000           |
| <b>Total WATER FUND:</b>      | <b>\$18,392,613</b> | <b>\$16,691,498</b> | <b>\$19,025,074</b> | <b>\$19,522,209</b> | <b>\$19,871,051</b> |

# Water Fund: Statement of Revenues, Expenses and Changes in Net Position

|   | FY 2023-2024                      |                               |                                 | FY 24-25<br>Adopted<br>Budget |
|---|-----------------------------------|-------------------------------|---------------------------------|-------------------------------|
|   | FY 22-23<br>Actual <sup>(1)</sup> | Revised<br>Budget<br>12/31/23 | Projected<br>Actual<br>06/30/24 |                               |
| <b>Operating Revenues:</b>                    |                                   |                               |                                 |                               |
| Intergovernmental                             | \$ 125,466                        | \$ 127,603                    | \$ 127,603                      | \$ 129,051                    |
| Charges for Services                          | 17,942,067                        | 17,811,500                    | 18,314,000                      | 18,314,000                    |
| Miscellaneous                                 | 98,245                            | 48,000                        | 136,900                         | 48,000                        |
| Appropriation of Net Position                 | -                                 | 1,135,106                     | -                               | 780,000                       |
| <b>Total Operating Revenues</b>               | <b>18,165,778</b>                 | <b>19,122,209</b>             | <b>18,578,503</b>               | <b>19,271,051</b>             |
| <b>Operating Expenses:</b>                    |                                   |                               |                                 |                               |
| Personal Services                             | 2,278,132                         | 2,516,947                     | 2,570,013                       | 2,670,171                     |
| Employee Benefits                             | 1,275,152                         | 1,466,719                     | 1,480,081                       | 1,665,317                     |
| Material & Supplies                           | 7,168,111                         | 7,980,972                     | 8,000,000                       | 8,293,120                     |
| Direct Costs                                  | 2,791,405                         | 2,239,599                     | 2,239,599                       | 2,374,766                     |
| Equipment/Rolling Stock                       | 39,466                            | 149,228                       | 148,475                         | 421,072                       |
| Depreciation                                  | 1,742,655                         | 1,785,122                     | 1,785,122                       | 1,745,372                     |
| Capital Outlay                                | -                                 | 1,242,523                     | 1,242,523                       | 900,000                       |
| Reserve for Financing                         | -                                 | 275,193                       | -                               | 77,813                        |
| <b>Total Operating Expenses</b>               | <b>15,294,921</b>                 | <b>17,656,303</b>             | <b>17,465,813</b>               | <b>18,147,631</b>             |
| <b>Operating Income</b>                       | <b>2,870,857</b>                  | <b>1,465,906</b>              | <b>1,112,690</b>                | <b>1,123,420</b>              |
| <b>Non-Operating Revenues<br/>(Expenses):</b> |                                   |                               |                                 |                               |
| Interest Income                               | 859,296                           | 400,000                       | 1,200,000                       | 600,000                       |
| Interest Expense                              | (1,774,198)                       | (1,865,906)                   | (1,865,906)                     | (1,723,420)                   |
|   | <b>(914,902)</b>                  | <b>(1,465,906)</b>            | <b>(665,906)</b>                | <b>(1,123,420)</b>            |
| <b>Change in Net Position</b>                 | <b>1,955,955</b>                  |                               | <b>446,784</b>                  |                               |
| <b>Net Position-Beginning of Year</b>         | <b>39,745,131</b>                 |                               | <b>41,701,086</b>               |                               |
| <b>Net Position-End of Year</b>               | <b>\$41,701,086</b>               |                               | <b>\$42,147,870</b>             |                               |

<sup>(1)</sup> City of White Plains Annual Comprehensive Financial Report, July 1, 2022 - June 30, 2023



### Debt Service Fund FY 2024-2025 Budget 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 most recent major issue of debt (\$25.26 million) was in May of 2024, with an effective interest rate of 3.22%. The City may not sell any additional debt during FY 2024-2025.

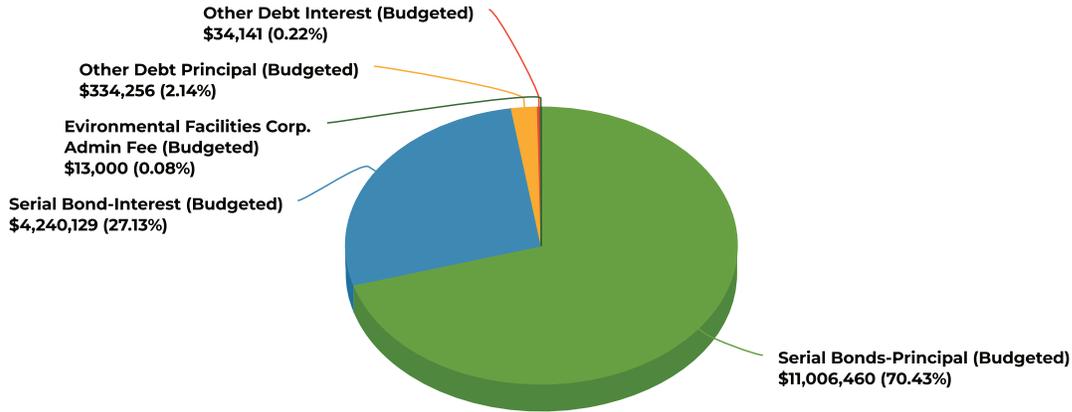
The City's Debt Performance Goals (see Section I), together with generally recognized credit industry benchmarks, are the basis upon which the City must determine what it believes to be acceptable debt levels. The City must consider (1) its total indebtedness, (2) the relationship of its debt burden 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.

On June 30, 2023, outstanding indebtedness totaled \$170,121,677 a decrease of 7.3% as compared to the previous fiscal year. Of that amount, \$55,700,487 was for water improvements, \$4,747,181 was for sewer improvements and \$31,211,674 was for parking facilities, all of which are considered self-supporting debt. The remaining \$78,462,335 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 \$16,847,299 of authorized, but unissued debt, of which \$11,898,299 was for general projects, \$2,222,000 was for sewer improvements, and \$2,727,000 was for parking projects. Outstanding and authorized but unissued debt totaled \$186,968,976 at June 30, 2023, a decrease of \$2,280,238 or 1.2% less than the previous year. Like most other municipalities struggling to keep tax rate increases as low as possible, maintain infrastructure and address revenue and expenditure fluctuations, 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 as well.

# Debt Service Fund Expenditures

Debt Service Fund Expenditures: \$15.6M

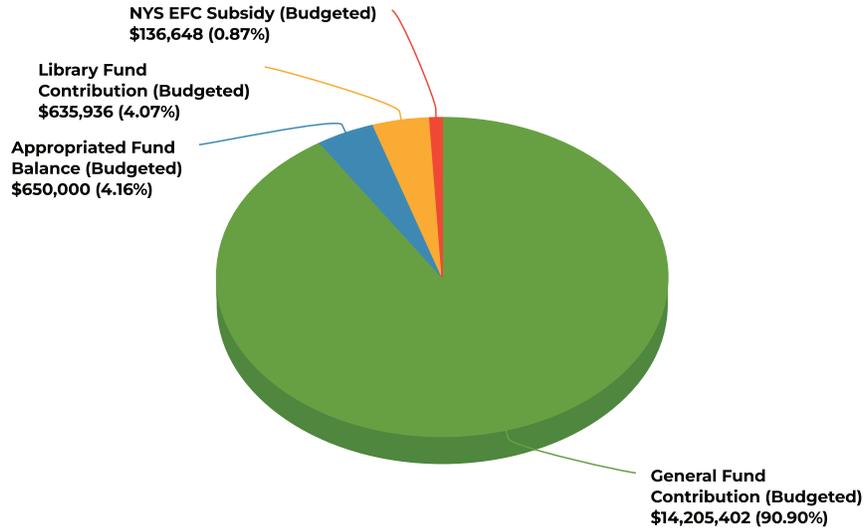


The adopted Debt Service Fund expenditure budget for FY 2024-25 totals \$15,627,986, an increase of \$714,574 or 4.8% more than the current year's adopted budget. A comparison between the FY 2024-25 adopted budget, the FY 2023-24 adopted budget and last year's actuals (exclusive of refunding issues) is shown below.

| Expenditures              | 2022-23 Actual | 2023-24 Adopted Budget | 2024-25 Adopted Budget |
|---------------------------|----------------|------------------------|------------------------|
| Principal Payments        | \$10,257,813   | \$11,022,812           | \$11,340,716           |
| Interest & Fiscal Charges | 4,218,561      | 3,876,276              | 4,274,270              |
| EFC Fees (Fiscal Charges) | 15,636         | 14,324                 | 13,000                 |
| Total                     | \$14,492,010   | \$14,913,412           | \$15,627,986           |

# Debt Service Fund Revenues

Debt Service Fund Revenues: \$15.6M



FY 2024-25 financing sources for the Debt Service Fund include an appropriation of fund balance from the Debt Service Fund of \$650,000, which is \$100,000 less than the current fiscal year's appropriation. The General Fund contribution totaling \$14,205,402, an increase of 6.4%, is offset by an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$548,753) on the Longview Garage. A subsidy of \$136,648 from the Environmental Facilities Corporation is also included as a revenue in the Debt Service Fund.

The adopted Debt Service Fund revenue budget for FY 2024-25 totals \$15,627,986, an increase of \$714,574 or 4.8%, over the current year's adopted budget. A comparison between the FY 2024-25 adopted budget, the FY 2023-24 adopted budget and last year's actuals (exclusive of refunding issues) is shown below.

| Name                            | FY2023 Actual       | FY2024 Adopted      | FY2024 Actual      | FY2025 Adopted      |
|---------------------------------|---------------------|---------------------|--------------------|---------------------|
| <b>DEBT SERVICE FUND</b>        |                     |                     |                    |                     |
| NYS EFC Subsidy                 | \$125,535           | \$117,442           | \$66,389           | \$136,648           |
| General Fund Contribution       | \$13,071,918        | \$13,350,496        | \$4,674,534        | \$14,205,402        |
| Capital Project Unused Funds    | \$83,348            |                     |                    |                     |
| Appropriated Fund Balance       |                     | \$750,000           |                    | \$650,000           |
| Library Fund Contribution       | \$694,557           | \$695,474           | \$117,998          | \$635,936           |
| Interest R                      | \$73,393            |                     | \$47,192           |                     |
| <b>Total DEBT SERVICE FUND:</b> | <b>\$14,048,751</b> | <b>\$14,913,412</b> | <b>\$4,906,112</b> | <b>\$15,627,986</b> |

## Debt Projections for FY 2023-24

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 \$185,996,977 at June 30, 2024 which is summarized below.

|                        | Self-Liquidating Debt |                     |                    | Tax-Supported Debt |                     | Total                |
|------------------------|-----------------------|---------------------|--------------------|--------------------|---------------------|----------------------|
|                        | Parking               | Water               | Sewer              | Library            | All Other           |                      |
| <b>Serial Bonds</b>    | \$30,786,106          | \$52,385,234        | \$7,157,370        | \$2,593,191        | \$86,423,099        | \$179,345,000        |
| <b>Energy Contract</b> |                       |                     |                    |                    | 1,396,477           | 1,396,477            |
| <b>Unissued</b>        | 2,272,500             |                     |                    |                    | 2,983,000           | 5,255,500            |
|                        | <b>\$33,058,606</b>   | <b>\$52,385,234</b> | <b>\$7,157,370</b> | <b>\$2,593,191</b> | <b>\$90,802,576</b> | <b>\$185,996,977</b> |

Authorized and unissued debt, during the current fiscal year, based on the actions of the Common Council as of May 5, 2024 totaled \$5,255,500. Any future new indebtedness authorized by the Common Council in the current fiscal year will also remain unissued as of June 30, 2024. The City will retire approximately \$15.0 million in debt during the 2024-25 fiscal year and expend approximately \$6.3 million for interest expense.

## Debt Service Projections for FY 2024-25

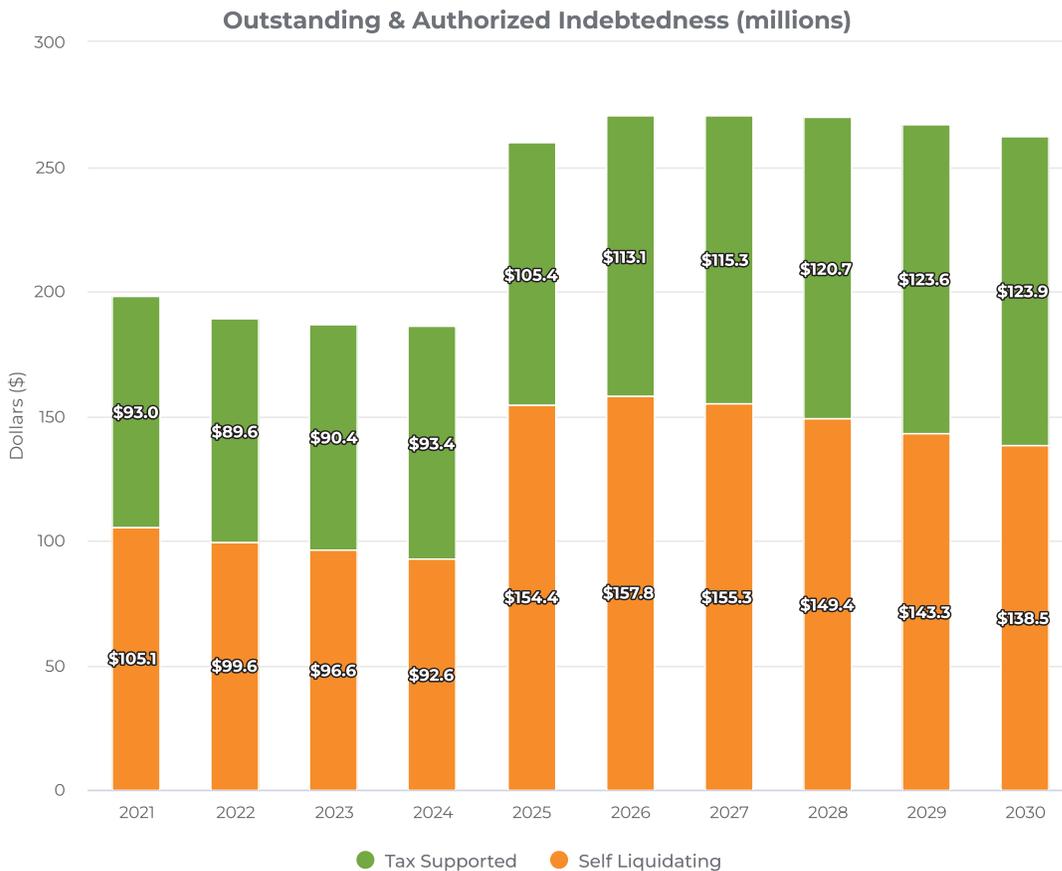
Based upon anticipated indebtedness incurred prior to June 30, 2024, during FY 2024-2025 and scheduled principal and interest payments during FY 2024-2025, authorized and outstanding indebtedness at June 30, 2025, is projected to total \$259.8 million, an increase of \$73.8 million over FY 2023-24. This increase is mostly due to the current plan to build a new water treatment plant. Debt-related activity for the new fiscal year is projected as follows (in millions):

| Projected Debt                       | Self-Liquidating | Tax Support Debt |              | Total          |
|--------------------------------------|------------------|------------------|--------------|----------------|
|                                      | Debt             | General Debt     | Library Fund |                |
| As of June 30, 2024                  | \$154.6          | \$99.0           | \$2.6        | \$256.2        |
| FY 24-25 Capital Improvement Program | 7.1              | 11.5             | -            | 18.6           |
| Retired /Rescinded Debt              | (7.3)            | (7.2)            | (0.5)        | (15.0)         |
| As of June 30, 2025                  | <b>\$154.4</b>   | <b>\$103.3</b>   | <b>\$2.1</b> | <b>\$259.8</b> |

## Outstanding and Authorized Indebtedness

The exhibit below demonstrates the trend of City indebtedness beginning in fiscal year 2020-2021 through the period covered by the 2024-2030 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 2025-2026 before moderating slightly beginning in FY 2026-2027.

At the beginning of the period, authorized and outstanding indebtedness totaled \$198.1 million, with tax-supported debt accounting for approximately 47% and self-liquidating debt accounting for 53% 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 2029-30. Indebtedness projected from 2023-2024 through 2029-2030 is based on the current Capital Improvement Program. Total authorized and outstanding debt is projected at \$186.0 million for FY 2023-2024 and \$259.8 million for FY 2024-2025. Throughout the period covered by this graph, tax-supported as a percentage of total debt will range from a low of 38% in FY 2024-2025 to a high of 47% in FY 2029-2030 which is the length of the current Capital Improvement Program (FY 2024-2030). 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.

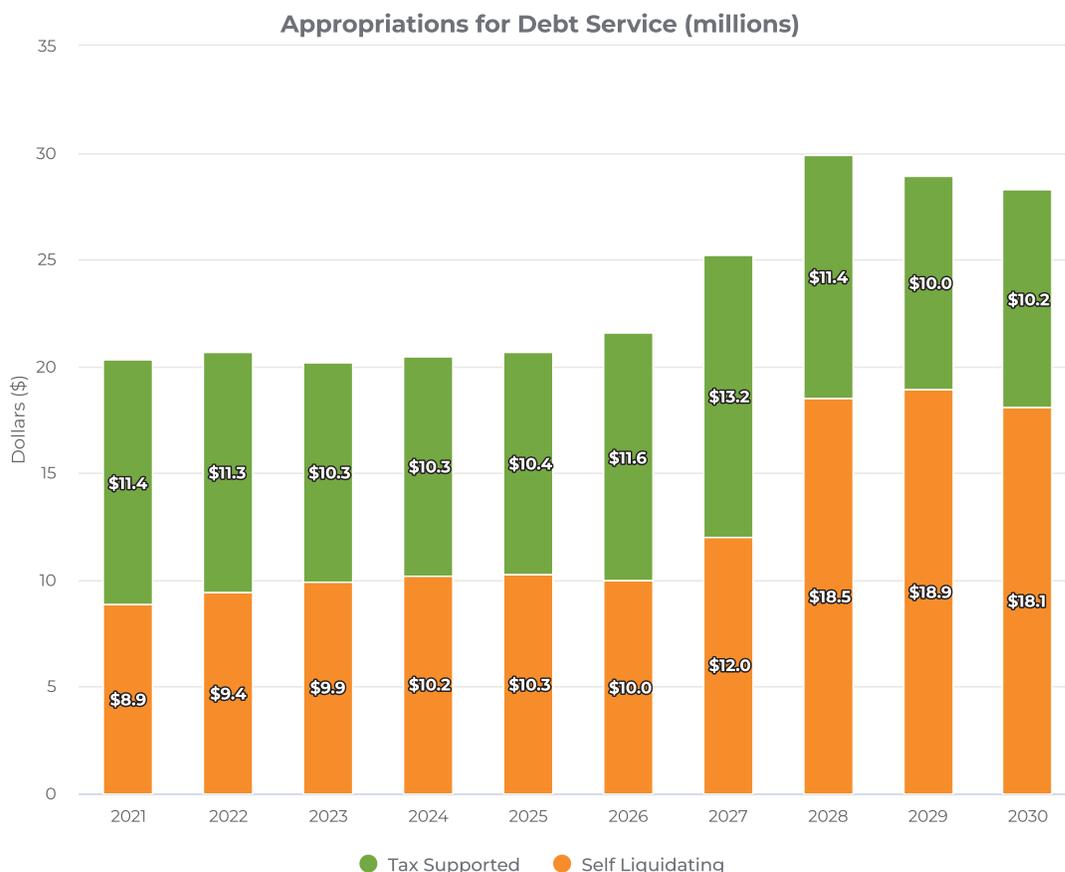


It is important to note in any discussion of indebtedness that White Plains' credit rating from Moody's Investors Services is Aa1, thereby indicating the Mayor and Common Council have traditionally established and followed debt management policies which have protected the financial well-being of the City.

The Local Finance Law of the State of New York establishes a cap on the level of debt cities may incur. The constitutional debit limit is calculated at 7% of the average last five years full valuation. It is currently projected that the City will have exhausted 13.5% of its available debt limit and will have approximately \$678.4 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2024.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2024-2030 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, 2024. 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, 2024 is projected to be \$3,047. Net debt per capita is projected to equal \$1,974.

The exhibit below demonstrates the City's appropriations for debt service since fiscal year 2020-2021 through fiscal year 2023-2024 and the projected payments for fiscal years 2025-2030 based on the 2024-2030 Capital Improvement Program.



In fiscal year 2024-25 debt service payments will total \$21.3 million, an increase of 3.4% over the current fiscal year. Included in this increase are debt service payments which will be funded from parking revenues for continuing garage elevator modernization, structural work in various garages and parking lot rehabilitation. Payments to continue the City's annual program to reconstruct/replace various water lines as well as water system security improvements are funded in the Water Fund. Payments from the Sewer Rent Fund will be made for miscellaneous sanitary sewer reconstruction. Debt service payments from the General Fund include design and construction to remove and replace chillers at the Public Safety building, miscellaneous street reconstruction, replacement of heavy-duty rolling stock, renovations to fire facilities, Public Safety sprinkler system, miscellaneous storm water drain reconstruction, Library building exterior rehabilitation, heating units at the City Garage and improvements to various parks.

Finally, as indicated by the exhibit, debt service payments for self-liquidating debt are expected to be approximately \$10.3 million in FY 2024-25, while tax supported debt service payments are projected at approximately \$11.0 million. The increase in debt service payments for self-liquidating debt in future years is based on the City's plan to build a new water treatment plant at a cost of \$45.0 million, the replacement of water lines and other necessary water projects.

**City of White Plains**  
**Constitutional Debt Statement**  
**Pro Forma Projected as of July 1, 2024**

| Fiscal Year<br>Ended June 30  | Assessed<br>Valuation | State<br>Equalization Rate | Full<br>Valuation        |
|---|-----------------------|----------------------------|--------------------------|
| 2025  | \$ 278,501,783        | 2.37%                      | \$ 11,751,130,084        |
| 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           |
| Total Five Year Full Valuation  |                       |                            | <u>\$ 56,043,420,636</u> |
| Average Five Year Full Valuation                                      |                       |                            | <u>\$ 11,208,684,127</u> |
| Constitutional Debt Limit (7% of Average Full Valuation)              |                       |                            | <u>\$ 784,607,889</u>    |
| Outstanding Indebtedness June 30, 2024                                |                       |                            |                          |
| Serial Bonds  |                       |                            | \$ 180,422,299           |
| Less Exclusions:  |                       |                            |                          |
| 2024-25 Debt Service Appropriation (Principal Only)                   |                       | \$ (14,695,000)            |                          |
| Water and Sewer System Debt - June 30, 2024                           |                       | <u>(59,542,604)</u>        | <u>(74,237,604)</u>      |
| TOTAL PROJECTED NET INDEBTEDNESS                                      |                       |                            | <u>\$ 106,184,695</u>    |
| Net Debt Contracting Margin   |                       |                            | <u>\$ 678,423,194</u>    |
| Pro Forma Projected Percentage of<br>Debt Contracting Power Exhausted |                       |                            | <u>13.5%</u>             |

# Debt Service Fund: Statement of Revenues, Expenditures and Changes in Fund Balance

|                                       | ACTUALS            |                    |                    | Projected<br>FY 23-24 | Adopted<br>FY 24-25 |
|---------------------------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
|                                       | FY 20-21*          | FY 21-22*          | FY 22-23*          |                       |                     |
| <b>Revenues:</b>                      |                    |                    |                    |                       |                     |
| Intergovernmental                     | \$139,929          | \$133,087          | \$125,535          | \$144,120             | \$136,648           |
| Interest                              | 9,446              | 4,552              | 73,392             | 105,000               | -                   |
| Miscellaneous                         | 3,765              | 701                | -                  | -                     | -                   |
| <b>Total Revenues</b>                 | <b>153,140</b>     | <b>138,340</b>     | <b>198,927</b>     | <b>249,120</b>        | <b>136,648</b>      |
| <b>Expenditures:</b>                  |                    |                    |                    |                       |                     |
| Debt Service:                         |                    |                    |                    |                       |                     |
| Principal Retirement                  | 11,351,953         | 11,680,052         | 10,257,813         | 11,022,812            | 11,340,716          |
| Interest & Fiscal Charges             | 4,314,775          | 3,966,540          | 4,234,197          | 3,890,600             | 4,287,270           |
| Refunded Bonds & Related              | 89,732             | 80,106             | -                  | -                     | -                   |
| <b>Total Expenditures</b>             | <b>15,756,460</b>  | <b>15,726,698</b>  | <b>14,492,010</b>  | <b>14,913,412</b>     | <b>15,627,986</b>   |
| <b>Other Financing Sources:</b>       |                    |                    |                    |                       |                     |
| Transfer In:                          |                    |                    |                    |                       |                     |
| General Fund                          | 13,550,554         | 13,578,534         | 13,071,918         | 13,350,496            | 14,205,402          |
| Library Fund                          | 707,805            | 702,569            | 694,557            | 695,474               | 635,936             |
| Capital Fund                          | 387,168            | 61,106             | 83,348             | 60,000                | -                   |
| Refunding bonds issued                | 12,075,379         | 11,318,095         | -                  | -                     | -                   |
| Payment to refunded bond escrow agent | (14,134,425)       | (12,420,771)       | -                  | -                     | -                   |
| Issuance premium                      | 2,472,544          | 2,093,233          | -                  | 1,044,735             | -                   |
| <b>Total Other Financing Sources</b>  | <b>15,059,025</b>  | <b>15,332,766</b>  | <b>13,849,823</b>  | <b>15,150,705</b>     | <b>14,841,338</b>   |
| <br>                                  |                    |                    |                    |                       |                     |
| Net Changes in Fund Balance           | (544,295)          | (255,592)          | (443,260)          | 486,413               | (650,000)           |
| <br>                                  |                    |                    |                    |                       |                     |
| Fund Balance at Beginning of Year     | 3,466,936          | 2,922,641          | 2,667,049          | 2,223,789             | 2,710,202           |
| <br>                                  |                    |                    |                    |                       |                     |
| Fund Balance at End of Year           | <u>\$2,922,641</u> | <u>\$2,667,049</u> | <u>\$2,223,789</u> | <u>\$2,710,202</u>    | <u>\$2,060,202</u>  |

\* Source: City of White Plains Annual Comprehensive 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       | 28.63%  | 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   | 168,400,000   | -                       | 1,721,677             | 170,121,677       | 26.12%  | 16,847,299              | 186,968,976             |
| 2023-2024   |               |                         |                       |                   |   |                         |                         |
| July        | 168,400,000   | -                       | 1,694,855             | 170,094,855       | 25.63%  | 21,271,099              | 191,365,954             |
| August      | 167,995,000   | -                       | 1,668,095             | 169,663,095       | 25.76%  | 22,634,099              | 192,297,194             |
| September   | 165,365,000   | -                       | 1,641,396             | 167,006,396       | 25.93%  | 26,593,299              | 193,599,695             |
| October     | 165,365,000   | -                       | 1,614,514             | 166,979,514       | 25.93%  | 26,593,299              | 193,572,813             |
| November    | 164,040,000   | -                       | 1,587,569             | 165,627,569       | 25.83%  | 27,199,299              | 192,826,868             |
| December    | 164,040,000   | -                       | 1,560,563             | 165,600,563       | 26.03%  | 28,714,299              | 194,314,862             |
| January     | 163,815,000   | -                       | 1,533,495             | 165,348,495       | 25.99%  | 28,714,299              | 194,062,794             |
| February    | 157,725,000   | -                       | 1,506,365             | 159,231,365       | 25.22%  | 29,067,799              | 188,299,164             |
| March       | 156,145,000   | -                       | 1,479,172             | 157,624,172       | 25.00%  | 29,067,799              | 186,691,971             |
| April       | 155,460,000   | -                       | 1,451,918             | 156,911,918       | 24.91%  | 29,067,799              | 185,979,717             |
| May         | 179,345,000   | -                       | 1,424,601             | 180,769,601       | 24.92%  | 5,255,500               | 186,025,101             |
| June        | 179,345,000   | -                       | 1,396,477             | 180,741,477       | 24.91%  | 5,255,500               | 185,996,977             |





**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE  
AND BUDGET PROJECTION FOR FISCAL YEAR 2024-2025**

|  | Actual<br>2022-23    | Estimates<br>2023-24 | Budget Projections 2024-2025 |                     | Less Funds<br>Available | Amount<br>Needed     |
|--|----------------------|----------------------|------------------------------|---------------------|-------------------------|----------------------|
|  |                      |                      | Principal                    | Interest            |                         |                      |
| <b>PROPRIETARY FUNDS</b>                 |                      |                      |                              |                     |                         |                      |
| Water Fund:                              |                      |                      |                              |                     |                         |                      |
| Serial Bonds                             | \$ 5,434,746         | \$ 5,181,159         | \$ 3,373,252                 | \$ 1,723,420        | \$ 5,096,672            | \$ -                 |
| Bond Anticipation Notes                  | -                    | -                    | -                            | -                   | -                       | -                    |
| Total Water Fund                         | <u>5,434,746</u>     | <u>5,181,159</u>     | <u>3,373,252</u>             | <u>1,723,420</u>    | <u>5,096,672</u>        | <u>(1)</u>           |
| Sewer Fund:                              |                      |                      |                              |                     |                         |                      |
| Serial Bonds                             | 423,728              | 467,421              | 315,288                      | 253,207             | 568,495                 | -                    |
| Bond Anticipation Notes                  | -                    | -                    | -                            | -                   | -                       | -                    |
| Total Sewer Fund                         | <u>423,728</u>       | <u>467,421</u>       | <u>315,288</u>               | <u>253,207</u>      | <u>568,495</u>          | <u>(2)</u>           |
| <b>GENERAL LONG TERM/SHORT TERM DEBT</b> |                      |                      |                              |                     |                         |                      |
| General Projects:                        |                      |                      |                              |                     |                         |                      |
| EFC Fees                                 | 15,636               | 14,324               | -                            | -                   | -                       | 13,000               |
| Serial Bonds                             | 13,413,421           | 13,835,216           | 10,461,700                   | 4,148,953           | 14,610,653              | (3)                  |
| Energy Performance Contract              | 368,396              | 368,398              | 334,256                      | 34,141              | 368,397                 | -                    |
|  | <u>13,797,453</u>    | <u>14,217,938</u>    | <u>10,795,956</u>            | <u>4,183,094</u>    | <u>14,992,050</u>       | <u>786,648</u>       |
| Total General Fund                       | <u>13,797,453</u>    | <u>14,217,938</u>    | <u>10,795,956</u>            | <u>4,183,094</u>    | <u>14,992,050</u>       | <u>786,648</u>       |
| Library Fund:                            |                      |                      |                              |                     |                         |                      |
| Serial Bonds                             | 694,557              | 695,474              | 544,760                      | 91,176              | 635,936                 | 635,936              |
| Total Library Fund                       | <u>694,557</u>       | <u>695,474</u>       | <u>544,760</u>               | <u>91,176</u>       | <u>635,936</u>          | <u>635,936</u>       |
| <b>Total Debt Service</b>                | <u>\$ 20,350,485</u> | <u>\$ 20,561,992</u> | <u>\$ 15,029,256</u>         | <u>\$ 6,250,897</u> | <u>\$ 21,293,153</u>    | <u>\$ 14,841,338</u> |
| Recapitulation:                          |                      |                      |                              |                     |                         |                      |
| EFC Administrative Fee                   | \$ 15,636            | \$ 14,324            | \$ -                         | \$ -                | \$ -                    | \$ 13,000            |
| Serial Bonds                             | 19,966,452           | 20,179,270           | 14,695,000                   | 6,216,756           | 20,911,756              | 14,459,941           |
| Energy Performance Contract              | 368,396              | 368,398              | 334,256                      | 34,141              | 368,397                 | 368,397              |
|  | <u>\$ 20,350,484</u> | <u>\$ 20,561,992</u> | <u>\$ 15,029,256</u>         | <u>\$ 6,250,897</u> | <u>\$ 21,293,153</u>    | <u>\$ 14,841,338</u> |

(1) \$5,096,672 Water Fees  
 (2) \$568,495 Sewer Rent Fees  
 (3) Includes \$548,753 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve  
 (4) \$650,000 from Appropriation of Debt Service Fund Balance; \$136,648 EFC Subsidy

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS  
JUNE 30, 2024 & 2025**

| Description   | Sale Date | Original Borrowing | Interest Rate (%) | Fiscal Year Final Maturity | Outstanding 6/30/2024 | Fiscal Year 2024-2025 |                   | Balance Outstanding 6/30/2025 |
|---|-----------|--------------------|-------------------|----------------------------|-----------------------|-----------------------|-------------------|-------------------------------|
|   |           |                    |                   |                            |                       | Principal Payments    | Interest Payments |                               |
| <b>General Projects:</b>                            |           |                    |                   |                            |                       |                       |                   |                               |
| Public Improvements                                 | 2014      | 3,269,991          | 2.00-3.25         | 2029                       | 1,326,570             | 249,404               | 41,184            | 1,077,166                     |
| Public Improvements                                 | 2015      | 8,703,200          | 3.00-5.00         | 2035                       | 5,585,633             | 438,943               | 152,179           | 5,146,690                     |
| Public Improvements                                 | 2016      | 8,920,250          | 2.00-5.00         | 2036                       | 6,096,625             | 441,417               | 174,098           | 5,655,208                     |
| Public Improvements - R 2006 & 2007                 | 2016      | 5,758,200          | 0.640-1.670       | 2027                       | 1,330,852             | 433,617               | 26,618            | 897,235                       |
| Public Improvements                                 | 2017      | 7,719,250          | 3.00              | 2032                       | 4,727,738             | 535,065               | 141,833           | 4,192,673                     |
| Public Improvements - R 2008 A - Series B           | 2017      | 1,776,715          | 3.00-4.00         | 2028                       | 701,962               | 178,464               | 28,079            | 523,498                       |
| Public Improvements                                 | 2018      | 12,473,350         | 3.00-5.00         | 2039                       | 9,913,552             | 543,285               | 363,474           | 9,370,267                     |
| Public Improvements                                 | 2019      | 10,116,749         | 2.25-5.00         | 2040                       | 8,996,775             | 412,779               | 295,239           | 8,583,996                     |
| Public Improvements                                 | 2020      | 3,148,324          | 2.00-5.00         | 2041                       | 2,914,678             | 127,174               | 81,067            | 2,787,504                     |
| Public Improvements - R 2010- Series B              | 2020      | 6,917,487          | 5.00              | 2030                       | 3,662,748             | 902,822               | 160,567           | 2,759,926                     |
| Public Improvements - R 2010- Series B              | 2020      | 3,461,057          | 5.00              | 2030                       | 1,673,206             | 490,714               | 71,393            | 1,182,492                     |
| Public Improvements Series A                        | 2022      | 11,594,530         | 3.00-5.00         | 2042                       | 11,198,776            | 417,150               | 451,749           | 10,781,626                    |
| Public Improvements Series B (R2012, 2012 R & 2013) | 2022      | 6,280,414          | 5.00              | 2028                       | 3,646,107             | 1,126,656             | 182,306           | 2,519,451                     |
| Public Improvements Series B (R2012, 2012 R & 2013) | 2023      | 5,730,000          | .2630-4.6095      | 2033                       | 5,200,000             | 535,000               | 216,748           | 4,665,000                     |
| Public Improvements-EFC-R2013-Series A              | 2023      | 19,447,877         | 4.00-5.00         | 2042                       | 19,447,877            | -                     | 728,522           | 19,447,877                    |
| Public Improvements                                 | 2024      | 115,317,394        |                   |                            | 86,423,099            | 6,832,490             | 3,115,056         | 79,590,609                    |
| <b>Library Fund:</b>                                |           |                    |                   |                            |                       |                       |                   |                               |
| Public Improvements                                 | 2014      | 1,263,000          | 2.00-3.25         | 2029                       | 512,374               | 96,330                | 15,907            | 416,044                       |
| Public Improvements                                 | 2017      | 1,919,000          | 3.00              | 2032                       | 1,175,310             | 133,017               | 35,260            | 1,042,293                     |
| Public Improvements                                 | 2019      | 144,207            | 2.25-5.00         | 2040                       | 128,243               | 5,884                 | 4,209             | 122,359                       |
| Public Improvements - R 2010 (2010&2011)            | 2020      | 394,525            | 5.00              | 2030                       | 186,041               | 57,083                | 7,875             | 128,958                       |
| Public Improvements Series A                        | 2022      | 175,457            | 3.00-5.00         | 2042                       | 169,468               | 6,313                 | 6,837             | 163,155                       |
| Public Improvements Series B (R2012, 2012 R & 2013) | 2022      | 1,068,340          | 5.00              | 2028                       | 421,755               | 246,133               | 21,088            | 175,622                       |
| Public Improvements Series B (R2012, 2012 R & 2013) | 2022      | 4,984,529          |                   |                            | 2,593,191             | 544,760               | 91,176            | 2,048,431                     |
| S/T Tax-Supported                                   |           | 120,281,923        |                   |                            | 89,016,290            | 7,377,250             | 3,206,232         | 81,639,040                    |
| <b>Parking Projects:</b>                            |           |                    |                   |                            |                       |                       |                   |                               |
| Public Improvements - Series C (Taxable)            | 2008      | 250,000            | 6.25-6.75         | 2033                       | 90,000                | 10,000                | 6,075             | 80,000                        |
| Public Improvements                                 | 2014      | 17,548,350         | 2.00-3.25         | 2029                       | 7,119,016             | 1,338,421             | 221,013           | 5,780,595                     |
| Public Improvements                                 | 2015      | 1,717,000          | 2.00-3.00         | 2035                       | 1,101,954             | 86,596                | 30,023            | 1,015,358                     |
| Public Improvements                                 | 2016      | 303,000            | 3.00-5.00         | 2036                       | 207,088               | 14,994                | 5,914             | 192,094                       |
| Public Improvements - R 2006 & 2007                 | 2016      | 937,149            | 0.640-1.670       | 2027                       | 238,442               | 77,690                | 4,769             | 160,752                       |
| Public Improvements                                 | 2017      | 3,363,300          | 3.00              | 2032                       | 2,059,886             | 233,129               | 61,797            | 1,826,757                     |
| Public Improvements - R 2008 B Series A             | 2017      | 13,805,000         | 2.00-3.00         | 2033                       | 8,960,000             | 865,000               | 268,800           | 8,095,000                     |
| Public Improvements                                 | 2018      | 808,000            | 3.00-5.00         | 2039                       | 642,181               | 35,193                | 23,546            | 606,988                       |
| Public Improvements                                 | 2019      | 1,490,136          | 2.25-5.00         | 2040                       | 1,325,171             | 60,800                | 43,487            | 1,264,371                     |
| Public Improvements                                 | 2020      | 1,245,723          | 2.00-5.00         | 2041                       | 1,153,275             | 50,320                | 32,077            | 1,102,955                     |
| Public Improvements - R 2010 B                      | 2020      | 1,302,310          | 5.00              | 2030                       | 731,523               | 159,703               | 32,584            | 571,820                       |
| Public Improvements Series A                        | 2022      | 1,628,784          | 3.00-5.00         | 2042                       | 1,573,190             | 58,600                | 63,462            | 1,514,590                     |
| Public Improvements Series B (R2012, 2012 R & 2013) | 2022      | 3,969,341          | 5.00              | 2029                       | 2,484,581             | 638,764               | 124,230           | 1,845,817                     |
| Public Improvements                                 | 2024      | 3,099,799          | 4.00-5.00         | 2042                       | 3,099,799             | -                     | 116,120           | 3,099,799                     |
| Public Improvements                                 |           | 51,467,892         |                   |                            | 30,786,106            | 3,629,210             | 1,033,897         | 27,156,896                    |





**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS  
JUNE 30, 2024 & 2025 (cont.)**

| Description  | Sale Date | Original Borrowing    | Interest Rate (%) | Fiscal Year Final Maturity | Balance Outstanding 6/30/2024 | Fiscal Year 2024-2025 |                     | Balance Outstanding 6/30/2025 |
|--|-----------|-----------------------|-------------------|----------------------------|-------------------------------|-----------------------|---------------------|-------------------------------|
|  |           |                       |                   |                            |                               | Principal Payments    | Interest Payments   |                               |
| <b>Water Fund:</b>                                 |           |                       |                   |                            |                               |                       |                     |                               |
| Public Improvements                                | 2014      | 252,500               | 2.00-3.25         | 2029                       | 102,435                       | 19,258                | 3,181               | 83,177                        |
| Public Improvements                                | 2015      | 15,554,000            | 2.00-3.00         | 2035                       | 9,982,413                     | 784,461               | 271,968             | 9,197,952                     |
| Public Improvements                                | 2016      | 2,800,750             | 3.00-5.00         | 2036                       | 1,914,198                     | 138,595               | 54,663              | 1,775,603                     |
| Public Improvements - R 2006 & 2007                | 2016      | 2,574,730             | 0.640-1.670       | 2027                       | 569,366                       | 187,303               | 11,388              | 382,063                       |
| Public Improvements                                | 2017      | 992,350               | 3.00              | 2032                       | 607,775                       | 68,785                | 18,234              | 538,990                       |
| Public Improvements - R 2008 A Series B            | 2017      | 463,285               | 3.00-4.00         | 2028                       | 183,038                       | 46,536                | 7,322               | 136,502                       |
| Public Improvements                                | 2018      | 8,484,000             | 3.00-5.00         | 2039                       | 6,742,904                     | 369,526               | 247,224             | 6,373,378                     |
| Public Improvements                                | 2019      | 21,237,185            | 2.25-5.00         | 2040                       | 18,886,125                    | 866,505               | 619,767             | 18,019,620                    |
| Public Improvements                                | 2020      | 5,404,959             | 2.00-5.00         | 2041                       | 5,003,837                     | 218,332               | 139,174             | 4,785,505                     |
| Public Improvements - R 2010                       | 2020      | 1,480,654             | 5.00              | 2030                       | 983,557                       | 144,417               | 45,568              | 839,140                       |
| Public Improvements Series A                       | 2022      | 7,024,738             | 3.00-5.00         | 2042                       | 6,784,963                     | 252,731               | 273,699             | 6,532,232                     |
| Public Improvements Series B (R2012,2012 R & 2013) | 2022      | 1,469,665             | 5.00              | 2028                       | 624,623                       | 276,803               | 31,232              | 347,820                       |
|  |           | 67,738,816            |                   |                            | 52,385,234                    | 3,373,252             | 1,723,420           | 49,011,982                    |
| <b>Sewer Fund:</b>                                 |           |                       |                   |                            |                               |                       |                     |                               |
| Public Improvements                                | 2014      | 479,700               | 2.00-3.25         | 2029                       | 194,605                       | 36,587                | 6,042               | 158,018                       |
| Public Improvements                                | 2016      | 303,000               | 3.00-5.00         | 2036                       | 207,089                       | 14,994                | 5,914               | 192,095                       |
| Public Improvements - R 2006 & 2007                | 2016      | 319,921               | 0.640-1.670       | 2027                       | 96,340                        | 31,390                | 1,928               | 64,950                        |
| Public Improvements                                | 2017      | 505,000               | 3.00              | 2032                       | 309,291                       | 35,004                | 9,280               | 274,287                       |
| Public Improvements                                | 2018      | 505,000               | 2.63-3.81         | 2039                       | 401,363                       | 21,996                | 14,716              | 379,367                       |
| Public Improvements                                | 2019      | 1,201,723             | 2.25-5.00         | 2040                       | 1,068,686                     | 49,032                | 35,070              | 1,019,654                     |
| Public Improvements                                | 2020      | 845,994               | 2.00-5.00         | 2041                       | 783,210                       | 34,174                | 21,784              | 749,036                       |
| Public Improvements - R 210 & 211                  | 2020      | 193,967               | 5.00              | 2030                       | 102,925                       | 25,261                | 4,515               | 77,664                        |
| Public Improvements Series A                       | 2022      | 1,256,491             | 3.00-5.00         | 2042                       | 1,213,603                     | 45,206                | 48,956              | 1,168,397                     |
| Public Improvements Series B (R2012,2012 R & 2013) | 2022      | 132,240               | 5.00              | 2027                       | 67,934                        | 21,644                | 3,397               | 46,290                        |
| Public Improvements                                | 2024      | 2,712,324             | 4.00-5.00         | 2042                       | 2,712,324                     | -                     | 101,605             | 2,712,324                     |
|  |           | 8,455,360             |                   |                            | 7,157,370                     | 315,288               | 253,207             | 6,842,082                     |
| s/t Self-Liquidating                               |           | 127,662,068           |                   |                            | 90,328,710                    | 7,317,750             | 3,010,524           | 83,010,960                    |
| <b>Total Serial Bonds:</b>                         |           | <b>\$ 247,943,991</b> |                   |                            | <b>\$ 179,345,000</b>         | <b>\$ 14,695,000</b>  | <b>\$ 6,216,756</b> | <b>\$ 164,650,000</b>         |



**PRO FORMA SCHEDULE OF DEBT PAYABLE  
JUNE 30, 2024 & 2025**

| Description                                    | Authorization    | Unissued         | Original Issue | Projected Balance 6/30/24 | Projected Interest Rate | Fiscal Year 2024-2025 |                   | Balance Outstanding 6/30/25 |
|--|------------------|------------------|----------------|---------------------------|-------------------------|-----------------------|-------------------|-----------------------------|
|  |                  |                  |                |                           |                         | Principal Payments    | Interest Payments |                             |
| <b>General Projects:</b>                       |                  |                  |                |                           |                         |                       |                   |                             |
| RS Acquisition: Electric Garbage Truck         | \$ 458,000       | \$ 458,000       |                | \$ 458,000                |                         |                       |                   | \$ 458,000                  |
| Miscellaneous Street Reconstruction FY 2023-24 | 2,525,000        | 2,525,000        |                | 2,525,000                 |                         |                       |                   | 2,525,000                   |
|  | <u>2,983,000</u> | <u>2,983,000</u> | <u>-</u>       | <u>2,983,000</u>          |                         | <u>-</u>              | <u>-</u>          | <u>11,530,000</u>           |
| FY 23-24 Capital Improvement Program           |                  |                  |                |                           |                         |                       |                   | 8,181,000                   |
| FY 24-25 Capital Improvement Program           |                  |                  |                |                           |                         |                       |                   | 11,530,000                  |
| S/T General Improvements                       |                  |                  |                |                           |                         |                       |                   | 22,694,000                  |
| <b>Library:</b>                                |                  |                  |                |                           |                         |                       |                   |                             |
| None   |                  |                  |                |                           |                         |                       |                   |                             |
| S/T Library Improvements                       |                  |                  |                |                           |                         |                       |                   |                             |

**PRO FORMA SCHEDULE OF DEBT PAYABLE  
JUNE 30, 2024 & 2025 (cont.)**

| Description  | Authorization       | Unissued            | Original Issue | Projected Balance 6/30/24 | Projected Interest Rate | Fiscal Year 2024-2025 |                   | Balance Outstanding 6/30/25 |
|--|---------------------|---------------------|----------------|---------------------------|-------------------------|-----------------------|-------------------|-----------------------------|
|  |                     |                     |                |                           |                         | Principal Payments    | Interest Payments |                             |
| <b>Parking:</b>  |                     |                     |                |                           |                         |                       |                   |                             |
| Municipal Parking Lot Rehabilitation FY 17               | 404,000             | 404,000             |                | 404,000                   |                         |                       |                   | 404,000                     |
| FY 24 Garage Elevator Modernization                      |                     | 1,515,000           |                | 1,515,000                 |                         |                       |                   | 1,515,000                   |
| Transcenter Fire System Upgrade                          |                     | 353,500             |                | 353,500                   |                         |                       |                   | 353,500                     |
| FY 23-24 Capital Improvement Program                     |                     |                     |                |                           |                         |                       |                   | 1,515,000                   |
| FY 24-25 Capital Improvement Program                     |                     |                     |                |                           |                         |                       |                   | 3,535,000                   |
| S/T Parking Improvements                                 | 404,000             | 2,272,500           | -              | 2,272,500                 |                         |                       |                   | 7,322,500                   |
| <b>Water Fund:</b>                                       |                     |                     |                |                           |                         |                       |                   |                             |
| FY 23-24 Capital Improvement Program                     |                     |                     |                |                           |                         |                       |                   | 60,500,000                  |
| FY 24-25 Capital Improvement Program                     |                     |                     |                |                           |                         |                       |                   | 3,616,000                   |
| S/T Water Fund   | -                   | -                   | -              | -                         |                         |                       |                   | 64,116,000                  |
| <b>Sewer Fund:</b>                                       |                     |                     |                |                           |                         |                       |                   |                             |
| FY 23-24 Capital Improvement Program                     |                     |                     |                |                           |                         |                       |                   | -                           |
| FY 24-25 Capital Improvement Program                     |                     |                     |                |                           |                         |                       |                   | -                           |
| S/T Sewer Fund   | -                   | -                   | -              | -                         |                         |                       |                   | -                           |
| <b>S/T Debt Payable</b>                                  | <b>3,387,000</b>    | <b>5,255,500</b>    | <b>-</b>       | <b>5,255,500</b>          |                         | <b>-</b>              | <b>-</b>          | <b>94,132,500</b>           |
| <b>Performance Contract:</b>                             |                     |                     |                |                           |                         |                       |                   |                             |
| Energy Performance-NYPA Street Lighting                  | 3,217,627           | -                   | -              | 1,396,477                 | 2.50%                   | 334,256               | 34,141            | 1,062,221                   |
| <b>S/T Other Debt Payable</b>                            | <b>\$ 6,604,627</b> | <b>\$ 5,255,500</b> | <b>\$ -</b>    | <b>\$ 6,651,977</b>       |                         | <b>\$ 334,256</b>     | <b>\$ 34,141</b>  | <b>\$ 95,194,721</b>        |
| <b>Total Outstanding/Authorized Debt 6/30/2024</b>       |                     |                     |                | <b>\$ 185,996,977</b>     |                         |                       |                   | <b>\$ 259,844,721</b>       |
| <b>Total Outstanding/Authorized/Planned Debt 6/30/25</b> |                     |                     |                |                           |                         |                       |                   |                             |

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# SUPPLEMENTAL INFORMATION

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## Demographics

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 the 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. Its commercial base and business economy are comparable to cities much larger in area and population, yet White Plains is first and foremost a community of distinct and diverse residential neighborhoods with a substantial open space character.

### DEMOGRAPHIC STATISTICS (1)

| Fiscal Year | Population | Median Age | Per Capita Income | Median Family Income | Median Household Income | Public School Enrollment | Unemployment Rate |
|-------------|------------|------------|-------------------|----------------------|-------------------------|--------------------------|-------------------|
| 2022-23     | 59,316     | 41.4       | \$60,740          | \$132,294            | \$104,849               | 6,674                    | 2.6%              |
| 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%             |

1. Source: City of White Plains Annual Comprehensive Financial Report for Fiscal Year July 1, 2022-2023.

## General Information

|                             |   |   |                   |
|-----------------------------|---|---|-------------------|
| Date of Incorporation       | 1916  | <b>Municipal Water Operations:</b>        |                   |
| Form of Government          | Mayor-Council                               | Number of Metered Accounts                | 10,374            |
| Area                        | 9.79 square miles                           | Average Daily Consumption                 | 7,008,485 gallons |
| <b>Police Protection:</b>   |   | Miles of Water Mains                      | 159.8             |
| Number of Stations          | 1   | Supply                                    | NYC Aqueduct      |
| <b>Fire Protection:</b>     |   | <b>Recreation and Culture:</b>            |                   |
| Number of Stations          | 7 (2 of which are equipped but not staffed) | Total Acres of Parks                      | 231               |
| Number of Fire Hydrants     | 2,065                                       | Number of Parks and Recreation Facilities | 23                |
| <b>Public Works:</b>        |   | Number of Youth Programs                  | 326               |
| Number of Street Lights     | 6,418                                       | Number of Adult Programs                  | 81                |
| Miles of Paved City Streets | 150   | Number of Seniors Programs                | 114               |
| Miles of Sanitary Sewers    | 127.1                                       | Number of Libraries                       | 1                 |
| Miles of Storm Water Drains | 83  | Number of Volumes                         | 211,539           |

## Principal Taxpayers June 30, 2023

| Rank | Taxpayer                        | Type of Business       | Assessed Valuation   | % of Total Assessed Valuation |
|------|---------------------------------|------------------------|----------------------|-------------------------------|
| 1    | Consolidated Edison             | Public Utility         | \$ 14,545,907        | 5.08%                         |
| 2    | Westchester Mall LLC            | Retail Outlet          | 11,376,450           | 3.98%                         |
| 3    | Hart BS Commons, LLC            | Apartments             | 3,728,000            | 1.30%                         |
| 4    | 44 South Broadway Property, LLC | Office Space Rental    | 3,675,000            | 1.28%                         |
| 5    | City Center                     | Retail Outlet          | 3,625,000            | 1.27%                         |
| 6    | Gateway I Group, Inc.           | Office Space Rental    | 3,392,250            | 1.19%                         |
| 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   | WPP Owner LLC                   | Office Space Rental    | 2,225,100            | 0.78%                         |
| 11   | Avalon WP I, LLC                | Apartments             | 2,207,000            | 0.77%                         |
| 12   | Bloomingdale 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            | 0.52%                         |
| 18   | HPT ING-2 Properties            | Office Space Rental    | 1,425,000            | 0.50%                         |
| 19   | Bryant Gardens Corp.            | Cooperative Apartments | 1,340,000            | 0.47%                         |
| 20   | Verizon                         | Public Utility         | 1,293,806            | 0.45%                         |
|      |                                 |                        | <b>\$ 66,369,513</b> | <b>23.21%</b>                 |

**CITY OF WHITE PLAINS  
CONSTITUTIONAL TAX LIMIT  
PRO FORMA PROJECTED AS OF JULY 1, 2024**

|                                  | <u>Fiscal Year</u><br><u>Ended June 30</u> | <u>Full Valuation</u><br><u>Real Estate</u> | <u>Tax Rate</u><br><u>Equivalent</u> | <u>Percentage</u> |
|----------------------------------|--|---|--------------------------------------|-------------------|
|                                  | 2025                                       | \$ 11,751,130,084                           |                                      |                   |
|                                  | 2024                                       | 11,779,701,088                              |                                      |                   |
|                                  | 2023                                       | 11,088,144,535                              |                                      |                   |
|                                  | 2022                                       | 10,687,993,722                              |                                      |                   |
|                                  | 2021                                       | 10,736,451,208                              |                                      |                   |
| Five Year Total Full Valuation   |  | <u>\$ 56,043,420,637</u>                    |                                      |                   |
| Five Year Average Full Valuation |  | <u>\$ 11,208,684,127</u>                    |                                      |                   |
| Constitutional Tax Limit 2%      |  | <u>\$ 224,173,683</u>                       | <u>\$ 804.93</u>                     | <u>100.00%</u>    |
| FY 2024-25 Tax Levy (1)          |  | \$ 68,004,565                               | \$ 244.18                            | 30.34%            |
| Allowable Exclusions             |  | (20,274,830)                                | (72.80)                              | -9.04%            |
| Tax Levy Subject to Limit        |  | <u>\$ 47,729,735</u>                        | <u>\$ 171.38</u>                     | <u>21.29%</u>     |
| Constitutional Tax Margin        |  | <u>\$ 176,443,948</u>                       | <u>\$ 633.55</u>                     | <u>78.71%</u>     |

(1) Based upon Assessed Valuation of \$278,501,783 as certified by the Assessor on March 1, 2024 and adopted Tax Rate of \$244.18 per \$1,000 of assessed value.

**Constitutional Tax Limit - Last Ten Years**

| Year    | Constitutional Tax Limit | Tax Levy     | Total Exclusions | Tax Levy Subject to Tax Limit | Constitutional Tax Margin | Percent Exhausted |
|---------|--------------------------|--------------|------------------|-------------------------------|---------------------------|-------------------|
| 2024-25 | \$224,173,683            | \$68,004,565 | \$20,274,830     | \$47,729,735                  | \$176,443,948             | 21.29%            |
| 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 | 166,044,263              | 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%            |

# SCHEDULE OF PROPERTY TAX RATES PER \$1,000 ASSESSED VALUATION ALL OVERLAPPING GOVERNMENTS

| Year    | City of<br>White Plains | White Plains<br>School District | Westchester County |                          |                                |                    | Total<br>Tax Rate      |
|---------|-------------------------|---------------------------------|--------------------|--------------------------|--------------------------------|--------------------|------------------------|
|         |                         |                                 | County             | Sewer<br>Districts       | Refuse<br>Disposal<br>District | Total              |                        |
| 2024-25 | \$244.18 (3)            | \$728.37 (3)                    | \$104.71           | \$20.38 (1)<br>24.52 (2) | \$12.51                        | \$137.60<br>141.74 | \$1,110.15<br>1,114.29 |
| 2023-24 | 238.29                  | 712.85                          | 106.22             | 19.04 (1)<br>22.79 (2)   | 12.00                          | 137.26<br>141.01   | 1,088.40<br>1,092.15   |
| 2022-23 | 234.51                  | 688.17                          | 111.83             | 16.59 (1)<br>21.42 (2)   | 11.41                          | 139.83<br>144.66   | 1,062.51<br>1,067.34   |
| 2021-22 | 230.22                  | 692.24                          | 114.27             | 16.06 (1)<br>21.86 (2)   | 10.70                          | 141.03<br>146.83   | 1,063.49<br>1,069.29   |
| 2020-21 | 224.52                  | 683.17                          | 122.08             | 16.51 (1)<br>21.60 (2)   | 9.59                           | 148.18<br>153.27   | 1,055.87<br>1,060.96   |
| 2019-20 | 217.07                  | 672.66                          | 118.14             | 17.11 (1)<br>20.64 (2)   | 9.83                           | 145.08<br>148.61   | 1,034.81<br>1,038.34   |
| 2018-19 | 211.36                  | 644.66                          | 103.32             | 14.37 (1)<br>18.03 (2)   | 8.92                           | 126.61<br>130.27   | 982.63<br>986.29       |
| 2017-18 | 205.37                  | 625.46                          | 102.96             | 14.68 (1)<br>18.25 (2)   | 9.26                           | 126.90<br>130.47   | 957.73<br>961.30       |
| 2016-17 | 200.95                  | 615.61                          | 103.89             | 14.77 (1)<br>16.63 (2)   | 9.27                           | 127.93<br>129.79   | 944.49<br>946.35       |
| 2015-16 | 200.74                  | 613.74                          | 103.73             | 14.80 (1)<br>15.92 (2)   | 9.53                           | 128.06<br>129.18   | 942.54<br>943.66       |
| 2014-15 | 196.14                  | 600.22                          | 100.99             | 14.80 (1)<br>15.53 (2)   | 9.14                           | 124.93<br>125.66   | 921.29<br>922.02       |
| 2013-14 | 191.74                  | 583.21                          | 99.24              | 15.79 (1)<br>16.33 (2)   | 9.43                           | 124.46<br>125.00   | 899.41<br>899.95       |
| 2012-13 | 184.47                  | 565.50                          | 106.28             | 16.43 (1)<br>18.28 (2)   | 10.02                          | 132.73<br>134.58   | 882.70<br>884.55       |
| 2011-12 | 176.11                  | 548.89                          | 110.59             | 17.17 (1)<br>18.82 (2)   | 10.51                          | 138.27<br>139.92   | 863.27<br>864.92       |
| 2010-11 | 167.82                  | 534.63                          | 112.97             | 17.13 (1)<br>18.94 (2)   | 10.50                          | 140.60<br>142.41   | 843.05<br>844.86       |

- (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, 2025**  
**Prepared May 28, 2024**  
**Tax Levy Cap - Calculations and Totals**

**Tax Levy Limit ( Cap) Before Adjustments and Exclusions:**

|   |    |                   |
|---|----|-------------------|
| 1. a. Real property tax levy current fiscal year                                  | \$ | 67,086,941        |
| b. BID special assessment levies current fiscal year                              |    | 900,000           |
| Total taxes levied current fiscal year  |    | 67,986,941        |
| 2. Less total reserve amount (including interest earned) from current fiscal year |    | -                 |
|   |    | 67,986,941        |
| 3. Tax Base Growth Factor   |    | 1.0000            |
|   |    | 67,986,941        |
| 4. Add PILOTS receivable current fiscal year                                      |    | 1,615,840         |
|   |    | 69,602,781        |
| Allowable levy growth factor (2% or rate of inflation, whichever is less)         |    | 1.0200            |
|   |    | 70,994,837        |
| 5. Less PILOTS receivable forthcoming fiscal year                                 |    | (2,215,725)       |
| 7. Plus available carryover from current fiscal year                              |    | 1,059,241         |
| <b>Total Levy Limit (Cap) Before Adjustments and Exclusions</b>                   |    | <b>69,838,353</b> |

**9. Adjustments for Transfer of Local Government Functions:**

|   |  |          |
|---|--|----------|
| 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>69,838,353</b> |
|--|--|-------------------|

**Exclusions:**

|  |  |                |
|--|--|----------------|
| 6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy   |  | -              |
| 8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points: |  |                |
| a. ERS   |  | 43,860         |
| b. PFRS  |  | 668,933        |
| c. TRS   |  | -              |
| <b>Total Exclusions</b>  |  | <b>712,793</b> |

|  |           |                   |
|--|-----------|-------------------|
| <b>Tax Levy Limit, Adjusted for Transfers and Exclusions</b> | <b>\$</b> | <b>70,551,146</b> |
|--|-----------|-------------------|

|   |           |                  |
|---|-----------|------------------|
| Real property tax levy                                | \$        | 68,004,565       |
| BID special assessments                               |           | 900,000          |
| Total Real Property Tax Levy                          | \$        | 68,904,565       |
| <b>Difference Between Tax Levy Limit and Tax Levy</b> | <b>\$</b> | <b>1,646,581</b> |

|  |    |
|--|----|
| Do you plan to override the cap in the forthcoming year? | No |
|--|----|

**For informational purposes only:**

|   |    |            |
|---|----|------------|
| Total taxes levied current fiscal year                                      | \$ | 67,986,941 |
| Tax levy limit forthcoming fiscal year                                      |    | 70,551,146 |
| Additional tax levy amount available within tax limit in forthcoming year   | \$ | 2,564,205  |
| Tax levy forthcoming year as percentage increase over current year tax levy |    | 3.77%      |





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

| Fiscal Year | Property Tax Levy | Collected within the Fiscal Year of the Levy |                 | Collections in Subsequent Years <sup>(2)</sup> | Total Collections to Date |                 |
|-------------|-------------------|--|-----------------|--|---------------------------|-----------------|
|             |                   | Amount Collected                             | Percent of Levy |  | Amount Collected          | Percent of Levy |
| 2022-23     | \$67,087,244      | \$66,658,791                                 | 99.36%          | \$ -   | \$66,658,791              | 99.36%          |
| 2021-22     | 65,451,693        | 65,159,823                                   | 99.55%          | 158,217  | 65,318,040                | 99.80%          |
| 2020-21     | 63,879,523        | 63,490,820                                   | 99.39%          | 289,719  | 63,780,539                | 99.85%          |
| 2019-20     | 61,436,820        | 61,082,946                                   | 99.42%          | 289,725  | 61,372,671                | 99.90%          |
| 2018-19     | 59,844,743        | 59,521,700                                   | 99.46%          | 288,630  | 59,810,330                | 99.94%          |
| 2017-18     | 57,844,321        | 57,594,024                                   | 99.57%          | 237,928  | 57,831,952                | 99.98%          |
| 2016-17     | 55,648,820        | 55,336,066                                   | 99.44%          | 303,519  | 55,639,585                | 99.98%          |
| 2015-16     | 55,616,023        | 55,317,834                                   | 99.46%          | 287,133  | 55,604,967                | 99.98%          |
| 2014-15     | 54,326,680        | 54,060,085                                   | 99.51%          | 259,441  | 54,319,526                | 99.99%          |
| 2013-14     | 53,253,982        | 52,945,567                                   | 99.42%          | 308,415  | 53,253,982                | 100.00%         |

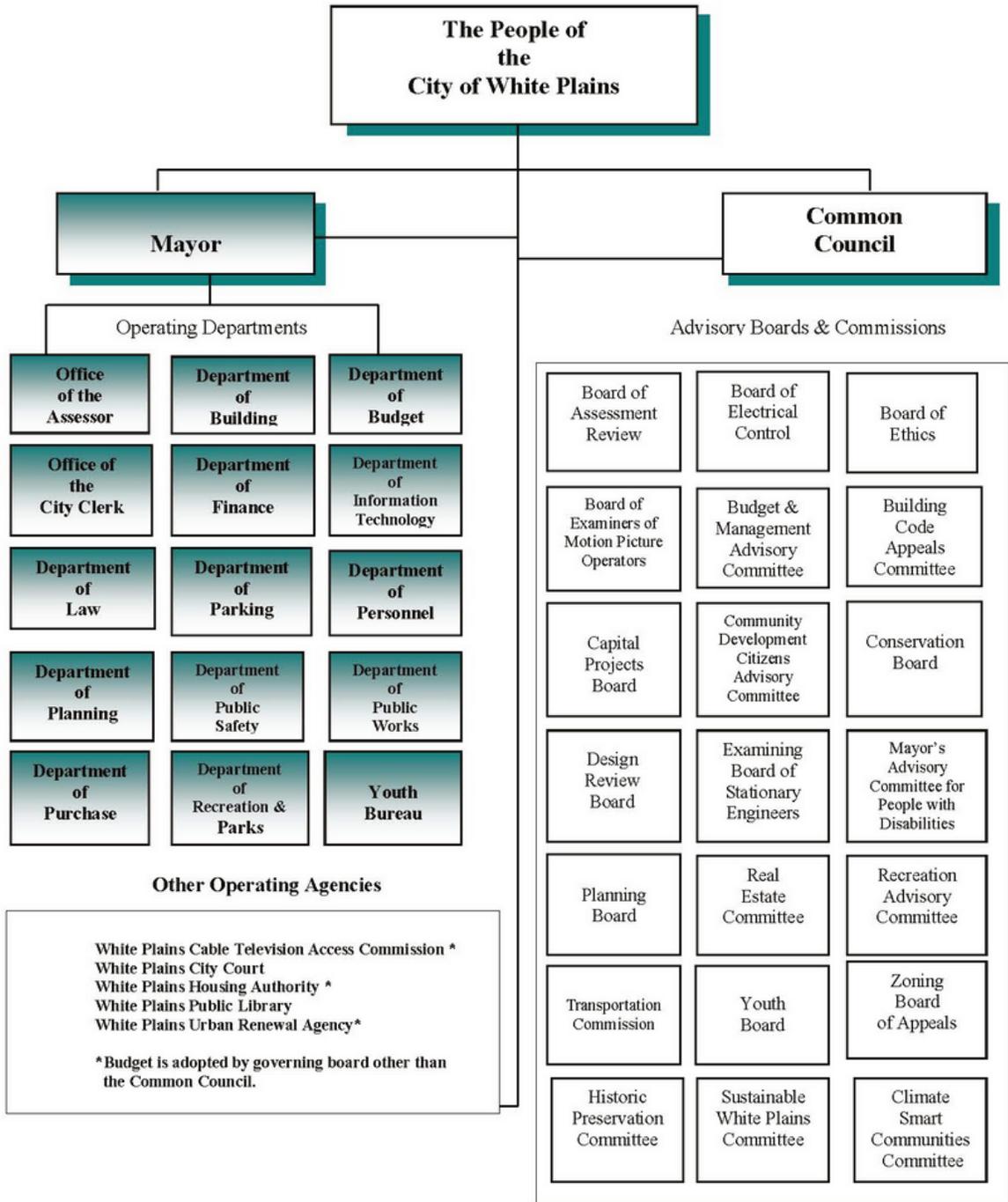
(1) Source - City of White Plains Annual Comprehensive Financial Report for the Fiscal Year July 1, 2022 - June 30, 2023

(2) Collections in subsequent years are through June 30, 2023

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

| Month             | 2018-19                              |              | 2019-20                              |               | 2020-21                              |               | 2021-22                              |              | 2022-23                              |              | 2023-24                              |                      | Variance<br>Over /<br>Under<br>22-23 |
|-------------------|--------------------------------------|--------------|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|--------------|--------------------------------------|--------------|--------------------------------------|----------------------|--------------------------------------|
|                   | Variance<br>Over /<br>Under<br>17-18 |              | Variance<br>Over /<br>Under<br>18-19 |               | Variance<br>Over /<br>Under<br>19-20 |               | Variance<br>Over /<br>Under<br>20-21 |              | Variance<br>Over /<br>Under<br>21-22 |              | Variance<br>Over /<br>Under<br>22-23 |                      |                                      |
| July              | \$ 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%         | \$ 4,451,426                         | 14.7%                |                                      |
| August            | 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%        | 4,354,007                            | 10.7%                |                                      |
| September         | 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%        | 5,246,483                            | 1.9%                 |                                      |
| <b>Sub-Total</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>  | <b>14,051,916</b>                    | <b>8.4%</b>          |                                      |
| October           | 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%         | 4,529,356                            | 17.0%                |                                      |
| November          | 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%         | 4,658,361                            | 20.3%                |                                      |
| December          | 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%        | 5,437,800                            | 9.8%                 |                                      |
| <b>Sub-Total</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>  | <b>14,625,517</b>                    | <b>15.2%</b>         |                                      |
| January           | 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%         | 4,943,308                            | 7.0%                 |                                      |
| February          | 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%        | 4,430,433                            | 15.3%                |                                      |
| March             | 4,133,375                            | 14.4%        | 3,312,253                            | -19.9%        | 3,427,606                            | 3.5%          | 3,936,783                            | 14.9%        | 4,509,627                            | 14.6%        | 4,715,581                            | 19.8%                |                                      |
| <b>Sub-Total</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>12,920,636</b>                    | <b>4.2%</b>  | <b>14,089,322</b>                    | <b>13.6%</b>         |                                      |
| April             | 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%         | 4,126,914                            | 10.9%                |                                      |
| May               | 3,358,753                            | 1.3%         | 2,266,985                            | -32.5%        | 3,493,426                            | 54.1%         | 3,804,205                            | 8.9%         | 3,879,284                            | 2.0%         |                                      |                      |                                      |
| June              | 4,542,618                            | 8.5%         | 2,143,008                            | -52.8%        | 4,244,231                            | 98.1%         | 4,854,891                            | 14.4%        | 4,319,697                            | -11.0%       |                                      |                      |                                      |
| <b>Sub-Total</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>12,205,503</b>                    | <b>-1.4%</b> | <b>4,126,914</b>                     |                      |                                      |
| <b>Restricted</b> | <b>5,011,553</b>                     |              | <b>4,771,469</b>                     |               | <b>4,629,104</b>                     |               | <b>5,491,084</b>                     |              | <b>5,675,757</b>                     |              | <b>-</b>                             |                      |                                      |
| <b>Total</b>      | <b>\$ 50,115,534</b>                 | <b>0.1%</b>  | <b>\$ 47,714,694</b>                 | <b>-4.8%</b>  | <b>\$ 46,291,045</b>                 | <b>-3.0%</b>  | <b>\$ 54,910,860</b>                 | <b>18.6%</b> | <b>\$ 56,757,581</b>                 | <b>3.4%</b>  | <b>\$ 46,893,669</b>                 | <b>\$ 46,893,669</b> | <b>-1.6%</b>                         |

Ten Months Year To Date: **\$ 47,647,127**      **\$ 46,893,669**      **-1.6%**



## Full Time Personnel Summary

| Department                     | 2020-21 Adopted Budget | 2021-22 Adopted Budget | 2022-23 Adopted Budget | 2023-24 Adopted Budget | 2024-25 Adopted Budget |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>General Fund:</b>           |                        |                        |                        |                        |                        |
| <b>Council and Boards:</b>     |                        |                        |                        |                        |                        |
| Common Council                 | 6                      | 6                      | 6                      | 6                      | 6                      |
| Zoning Board of Appeals        | 0                      | 0                      | 0                      | 1                      | 1                      |
| <b>Subtotal</b>                | <b>6</b>               | <b>6</b>               | <b>6</b>               | <b>7</b>               | <b>7</b>               |
|                                |                        |                        |                        |                        |                        |
| <b>General Government:</b>     |                        |                        |                        |                        |                        |
| Office of the Mayor            | 6                      | 6                      | 6                      | 6                      | 6                      |
| City Clerk's Office            | 6                      | 6                      | 6                      | 6                      | 6                      |
| Law Department                 | 10                     | 10                     | 10                     | 10                     | 10                     |
| Assessor's 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>Subtotal</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                     | 11                     | 11                     | 11                     |
| Bureau of Engineering          | 17                     | 17                     | 17                     | 17                     | 17                     |
| Bureau of Building Maintenance | 19                     | 19                     | 21                     | 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                     | 68                     | 68                     | 68                     |
| Bureau of Sanitation           | 60                     | 60                     | 60                     | 60                     | 60                     |
| <b>Subtotal</b>                | <b>198</b>             | <b>198</b>             | <b>199</b>             | <b>199</b>             | <b>199</b>             |
|                                |                        |                        |                        |                        |                        |
| <b>Public Safety:</b>          |                        |                        |                        |                        |                        |
| Public Safety Administration   | 5                      | 5                      | 5                      | 5                      | 5                      |
| Fire Department                | 154                    | 154                    | 156                    | 159                    | 161                    |
| Police Department              | 233                    | 233                    | 236                    | 240                    | 243                    |
| <b>Subtotal</b>                | <b>392</b>             | <b>392</b>             | <b>397</b>             | <b>404</b>             | <b>409</b>             |

## Full Time Personnel Summary

| Department                        | 2020-21 Adopted Budget | 2021-22 Adopted Budget | 2022-23 Adopted Budget | 2023-24 Adopted Budget | 2024-25 Adopted Budget |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Community Services:</b>        |                        |                        |                        |                        |                        |
| Recreation & Parks                | 14                     | 14                     | 14                     | 14                     | 14                     |
| Youth Bureau                      | 13                     | 13                     | 13                     | 14                     | 14                     |
| <b>Subtotal</b>                   | <b>27</b>              | <b>27</b>              | <b>27</b>              | <b>28</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>Subtotal</b>                   | <b>97</b>              | <b>97</b>              | <b>97</b>              | <b>97</b>              | <b>97</b>              |
|                                   |                        |                        |                        |                        |                        |
| <b>TOTAL GENERAL FUND</b>         | <b>815</b>             | <b>815</b>             | <b>821</b>             | <b>830</b>             | <b>835</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>887</b>             | <b>887</b>             | <b>893</b>             | <b>902</b>             | <b>907</b>             |

**City of White Plains**  
**Summary Analysis of Staffing**  
**Fiscal Year 2024-2025**  
**Adopted Budget vs. Prior Fiscal Years**

**Total Staffing**

|                       | Authorized | Funded | Vacant | %Vacant |
|-----------------------|------------|--------|--------|---------|
| <b>Adopted Budget</b> | 907        | 870    | 37     | 4.0%    |
| <b>12/31/23</b>       | 902        | 828    | 74     | 8.2%    |
| <b>6/30/23</b>        | 893        | 826    | 67     | 7.5%    |
| <b>6/30/22</b>        | 887        | 811    | 76     | 8.6%    |
| <b>6/30/21</b>        | 887        | 805    | 82     | 9.2%    |
| <b>6/30/20</b>        | 879        | 821    | 58     | 6.6%    |

**Staffing by Fund**

|                       | General Fund |        | Library Fund |        | Sewer Fund |        | Water Fund |        | Self-Insurance Fund |        |
|-----------------------|--------------|--------|--------------|--------|------------|--------|------------|--------|---------------------|--------|
|                       | Authorized   | Funded | Authorized   | Funded | Authorized | Funded | Authorized | Funded | Authorized          | Funded |
| <b>Adopted Budget</b> | 835          | 804    | 35           | 31     | 7          | 7      | 29         | 28     | 1                   | 0      |
| <b>12/31/23</b>       | 830          | 767    | 35           | 30     | 7          | 6      | 29         | 25     | 1                   | 0      |
| <b>06/30/23</b>       | 821          | 763    | 35           | 29     | 7          | 7      | 29         | 27     | 1                   | 0      |
| <b>06/30/22</b>       | 815          | 749    | 35           | 28     | 7          | 7      | 29         | 27     | 1                   | 0      |
| <b>06/30/21</b>       | 815          | 739    | 35           | 31     | 7          | 7      | 29         | 28     | 1                   | 0      |
| <b>06/30/20</b>       | 807          | 755    | 35           | 32     | 7          | 6      | 29         | 28     | 1                   | 0      |

**Staffing by Function**

|                       | General Government |        |        | Public Works |        |        | Public Safety |        |        | Community Services |        |        |
|-----------------------|--------------------|--------|--------|--------------|--------|--------|---------------|--------|--------|--------------------|--------|--------|
|                       | Authorized         | Funded | Vacant | Authorized   | Funded | Vacant | Authorized    | Funded | Vacant | Authorized         | Funded | Vacant |
| <b>Adopted Budget</b> | 200                | 178    | 22     | 235          | 225    | 10     | 409           | 408    | 1      | 63                 | 59     | 4      |
| <b>12/31/23</b>       | 200                | 169    | 31     | 235          | 214    | 21     | 404           | 388    | 16     | 63                 | 57     | 6      |
| <b>6/30/23</b>        | 199                | 166    | 33     | 235          | 218    | 17     | 397           | 386    | 11     | 62                 | 56     | 6      |
| <b>6/30/22</b>        | 199                | 167    | 32     | 234          | 218    | 16     | 392           | 373    | 19     | 62                 | 53     | 9      |
| <b>6/30/21</b>        | 199                | 168    | 31     | 234          | 214    | 20     | 392           | 366    | 26     | 62                 | 57     | 5      |
| <b>6/30/20</b>        | 199                | 173    | 26     | 234          | 214    | 20     | 384           | 376    | 8      | 62                 | 58     | 4      |

## Salaries and Wages

| Fiscal Year            | Total Salaries & Wages | FY Change | Full-time        |            | Other than Full-time Salaries & Wages |             |                      | Total        | % of Total |
|------------------------|------------------------|-----------|------------------|------------|---------------------------------------|-------------|----------------------|--------------|------------|
|                        |                        |           | Salaries & Wages | % of Total | Overtime                              | Part-time   | Other <sup>(1)</sup> |              |            |
| 2024-25                | \$90,631,600           | 6.2%      | \$80,338,467     | 88.6%      | \$6,800,657                           | \$3,325,178 | \$167,298            | \$10,293,133 | 11.4%      |
| 2023-24 <sup>(2)</sup> | 85,357,721             | 5.7%      | 76,059,741       | 89.1%      | 6,126,632                             | 3,009,671   | 161,677              | 9,297,980    | 10.9%      |
| 2022-23                | 80,784,361             | 4.8%      | 72,963,550       | 90.3%      | 5,537,984                             | 2,118,757   | 164,070              | 7,820,811    | 9.7%       |
| 2021-22                | 77,063,043             | 0.3%      | 69,745,491       | 90.5%      | 4,913,553                             | 2,249,450   | 154,549              | 7,317,552    | 9.5%       |
| 2020-21                | 76,820,272             | 2.5%      | 70,668,931       | 92.0%      | 4,893,843                             | 1,102,864   | 154,634              | 6,151,341    | 8.0%       |
| 2019-20                | 74,923,833             | 0.6%      | 68,589,353       | 91.5%      | 4,239,362                             | 1,896,879   | 198,239              | 6,334,480    | 8.5%       |
| 2018-19                | 74,441,233             | -0.8%     | 67,342,495       | 90.5%      | 4,610,555                             | 2,266,122   | 222,061              | 7,098,738    | 9.5%       |
| 2017-18                | 75,030,908             | 0.1%      | 67,835,235       | 90.4%      | 4,773,241                             | 2,205,157   | 217,275              | 7,195,673    | 9.6%       |
| 2016-17                | 74,923,117             | 1.6%      | 67,479,561       | 90.1%      | 4,975,440                             | 2,252,250   | 215,866              | 7,443,556    | 9.9%       |
| 2015-16                | 73,727,275             | 1.4%      | 66,944,901       | 90.8%      | 4,263,498                             | 2,308,094   | 210,782              | 6,782,374    | 9.2%       |

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

(2) Revised budget

## Summary of Negotiated Wage Settlements

| F/Y     | CSEA  | Police | Fire  | Teamsters |
|---------|-------|--------|-------|-----------|
| 2025-26 | 3.00% | 3.00%  | *     | *         |
| 2024-25 | 3.00% | 3.00%  | *     | *         |
| 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%     |

\* No Contract

## Fringe Benefit Rates - NYS Retirement Systems

| <u>Pension</u><br>Year<br>Ending | No. of<br>Employees | Salary<br>Base (1) | Gross<br>Contribution | Composite<br>Percentage<br>Rates |   |
|----------------------------------|---------------------|--------------------|-----------------------|----------------------------------|---|
| <b><u>EMPLOYEES:</u></b>         |                     |                    |                       |                                  |   |
| 3/31/24                          | 566                 | \$42,723,346       | \$5,619,786           | 13.15                            | % |
| 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                             |   |
| 3/31/08                          | 625                 | 38,958,507         | 3,568,193             | 9.16                             |   |
| <b><u>POLICE &amp; FIRE:</u></b> |                     |                    |                       |                                  |   |
| 3/31/24                          | 354                 | \$44,547,831       | \$12,264,891          | 27.53                            | % |
| 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                            |   |
| 3/31/08                          | 380                 | 32,970,785         | 4,762,007             | 14.44                            |   |

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

## Fringe Benefit Rates

| <u>Health Insurance*</u>   | <u>Monthly Premiums</u> |                   |               |                   |
|----------------------------|-------------------------|-------------------|---------------|-------------------|
|                            | <u>Individual</u>       | <u>% Increase</u> | <u>Family</u> | <u>% Increase</u> |
| January 1, 2025 (estimate) | \$1,517.94              | 5.0%              | \$3,535.44    | 5.0%              |
| January 1, 2024            | 1,445.66                | 10.5%             | 3,367.09      | 9.0%              |
| January 1, 2023            | 1,308.34                | 9.4%              | 3,089.17      | 11.8%             |
| 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%              |

\* New York State Plan (Non-Medicare)

| <u>Social Security</u> | <u>Rate</u> | <u>Maximum Salary Subject to Withholding</u> |
|------------------------|-------------|--|
| 2025 (estimate)        | 6.20%       | \$168,600                                    |
|                        | 1.45%       | No Limit                                     |
| 2024                   | 6.20%       | \$168,600                                    |
|                        | 1.45%       | No Limit                                     |
| 2023                   | 6.20%       | \$160,200                                    |
|                        | 1.45%       | No Limit                                     |
| 2022                   | 6.20%       | \$147,000                                    |
|                        | 1.45%       | No Limit                                     |
| 2021                   | 6.20%       | \$142,800                                    |
|                        | 1.45%       | No Limit                                     |
| 2020                   | 6.20%       | \$137,700                                    |
|                        | 1.45%       | No Limit                                     |
| 2019                   | 6.20%       | \$132,900                                    |
|                        | 1.45%       | No Limit                                     |
| 2018                   | 6.20%       | \$128,400                                    |
|                        | 1.45%       | No Limit                                     |
| 2017                   | 6.20%       | \$127,200                                    |
|                        | 1.45%       | No Limit                                     |
| 2016                   | 6.20%       | \$118,500                                    |
|                        | 1.45%       | No Limit                                     |

# Full Time Salary Schedules

**Category**

**Elected Officials**

|   |           |
|---|-----------|
| Mayor                                       | \$182,000 |
| Common Council Member                       | 40,900    |
| Common Council Member (President's Stipend) | 2,500     |

**Appointed Officials**

|   |           |
|---|-----------|
| Assessor                                  | \$175,000 |
| Budget Director                           | 199,500   |
| Deputy Budget Director                    | 0         |
| Commissioner of Building                  | 199,500   |
| Deputy Commissioner of Building           | 168,600   |
| City Clerk                                | 160,000   |
| Deputy City Clerk                         | 77,500    |
| Corporation Counsel                       | 245,000   |
| Deputy Corporation Counsel                | 207,000   |
| Chief of Staff                            | 0         |
| Commissioner of Finance                   | 199,500   |
| Deputy Commissioner of Finance            | 172,200   |
| Chief Information Officer                 | 175,000   |
| Library Director                          | 187,900   |
| Personnel Officer                         | 199,500   |
| Deputy Personnel Officer                  | 135,000   |
| Physician                                 | 65,200    |
| Commissioner of Parking                   | 199,500   |
| Deputy Commissioner of Parking I          | 160,165   |
| Deputy Commissioner of Parking II         | 171,392   |
| Commissioner of Planning                  | 199,500   |
| Deputy Commissioner of Planning           | 164,000   |
| Commissioner of Public Safety             | 235,000   |
| Deputy Commissioner of Public Safety      | 222,000   |
| Commissioner of Public Works              | 215,000   |
| Deputy Commissioner of Public Works       | 182,000   |
| Commissioner of Purchase                  | 155,700   |
| Commissioner of Recreation & Parks        | 192,000   |
| Deputy Commissioner of Recreation & Parks | 145,300   |
| Youth Services Director                   | 172,000   |
| Deputy Youth Services Director            | 145,300   |

| CATEGORY/<br>BARGAINING UNIT         | GRADE                  | MINIMUM                            | MAXIMUM    |           |
|--------------------------------------|------------------------|------------------------------------|------------|-----------|
| Managerial/<br>Confidential and MC7A | 6                      | \$ 52,195                          | \$ 67,873  |           |
|                                      | 7                      | 54,662                             | 71,083     |           |
|                                      | 8                      | 57,611                             | 85,934     |           |
|                                      | 9                      | 61,646                             | 91,884     |           |
|                                      | 10                     | 65,960                             | 98,866     |           |
|                                      | 11                     | 70,576                             | 105,258    |           |
|                                      | 12                     | 75,514                             | 113,839    |           |
|                                      | 13                     | 80,804                             | 122,536    |           |
|                                      | 14                     | 86,459                             | 130,866    |           |
|                                      | 15                     | 92,510                             | 139,240    |           |
|                                      | 16                     | 98,986                             | 147,842    |           |
|                                      | 17                     | 105,916                            | 160,900    |           |
|                                      | 18                     | 115,450                            | 173,842    |           |
|                                      | 19                     | 125,838                            | 187,267    |           |
|                                      | 20                     | 147,451                            | 201,041    |           |
|                                      |                        | Fire Chief                         | 211,782    |           |
|                                      |                        | Police Chief                       | 216,000    |           |
|                                      |                        | Asst. Police Chief                 | 195,776    |           |
|                                      |                        | Legislative Aide—Common<br>Council | 82,400     |           |
|                                      | CSEA, CS7A and<br>CS8A | 1                                  | \$ 41,455  | \$ 61,234 |
| 2                                    |                        | 43,158                             | 63,733     |           |
| 3                                    |                        | 46,053                             | 66,907     |           |
| 4                                    |                        | 47,271                             | 70,006     |           |
| 5                                    |                        | 49,431                             | 73,345     |           |
| 6                                    |                        | 50,740                             | 75,989     |           |
| 7                                    |                        | 53,128                             | 79,959     |           |
| 7A                                   |                        | 54,283                             | 81,227     |           |
| 8                                    |                        | 56,003                             | 84,419     |           |
| 8Q                                   |                        | 65,986                             | 86,657     |           |
| 9                                    |                        | 50,740                             | 90,259     |           |
| 10                                   |                        | 64,124                             | 97,129     |           |
| 11                                   |                        | 68,292                             | 103,408    |           |
| 12                                   |                        | 73,346                             | 111,849    |           |
| 13                                   |                        | 78,435                             | 120,385    |           |
| 14                                   |                        | 83,640                             | 128,573    |           |
| 15                                   |                        | 88,900                             | 136,796    |           |
| 16                                   |                        | 94,065                             | 145,256    |           |
| 17                                   |                        | 103,060                            | 158,079    |           |
| 18                                   |                        | 112,497                            | 170,803    |           |
| 19                                   | 121,705                | 183,996                            |            |           |
| 20                                   | 130,757                | 195,935                            |            |           |
|                                      | School Crossing Guard  | 15,718                             | 16,183     |           |
| PBA and PBA1                         | Police Officer         | \$ 60,008                          | \$ 117,484 |           |
|                                      | Sergeant               | 134,015                            | 139,736    |           |
|                                      | Lieutenant             | 154,118                            | 160,643    |           |
|                                      | Captain                | 177,235                            | 184,685    |           |
| PFFA and FIRA                        | Fire Fighter           | \$ 57,686                          | \$ 112,687 |           |
|                                      | Lieutenant             | 128,539                            | 134,031    |           |
| PFFA Deputies                        | Deputy Chief           | \$ 169,992                         | \$ 177,142 |           |
| Teamsters and<br>TEA1                | 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, 2024 - June 30, 2025

### OPERATING BUDGETS

|                                   | TV34<br>PUBLIC<br>ACCESS | TV35<br>GOVERNMENT<br>ACCESS | Subtotal          | TCAP<br>CAPITAL   | TOTAL<br>CABLE TV<br>FUND |
|-----------------------------------|--------------------------|------------------------------|-------------------|-------------------|---------------------------|
| <b>REVENUES:</b>                  |                          |                              |                   |                   |                           |
| Licenses:                         |                          |                              |                   |                   |                           |
| PEG Grant                         | \$ -                     | \$ -                         | \$ -              | \$ 240,000        | \$ 240,000                |
| Franchise Fee                     | 211,750                  | 90,750                       | 302,500           | -                 | 302,500                   |
| Miscellaneous-<br>CTV Productions | -                        | -                            | -                 | -                 | -                         |
| Interest Income                   | 680                      | -                            | 680               | 25,000            | 25,680                    |
| Appropriated Fund Balance         | 128,000                  | -                            | 128,000           | -                 | 128,000                   |
| <b>TOTAL</b>                      | <b>\$ 340,430</b>        | <b>\$ 90,750</b>             | <b>\$ 431,180</b> | <b>\$ 265,000</b> | <b>\$ 696,180</b>         |

|                              |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>EXPENDITURES:</b>         |                   |                   |                   |                   |                   |
| Salaries & Wages             | \$ 155,680        | \$ 102,476        | \$ 258,156        | \$ -              | \$ 258,156        |
| Employee Benefits            | 110,046           | 39,245            | 149,291           | -                 | 149,291           |
| Materials & Supplies         | 2,750             | 1,100             | 3,850             | -                 | 3,850             |
| Direct Costs                 | 29,935            | 7,600             | 37,535            | -                 | 37,535            |
| Equipment-Studio             | -                 | -                 | -                 | 10,000            | 10,000            |
| Equipment-Other              | -                 | -                 | -                 | 85,645            | 85,645            |
| Transfer to Capital Projects | -                 | -                 | -                 | -                 | -                 |
| Reserve for Financing        | 10,000            | -                 | 10,000            | 141,703           | 151,703           |
| <b>TOTAL</b>                 | <b>\$ 308,411</b> | <b>\$ 150,421</b> | <b>\$ 458,832</b> | <b>\$ 237,348</b> | <b>\$ 696,180</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 2024-2025**

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 2024 and terminating at midnight on the thirtieth day of June 2025, 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                              | \$ | 323,100          |                         |
| 2.000 - Employee Benefits                               |    | 111,790          |                         |
| 3.000 - Materials and Supplies                          |    | 10,200           |                         |
| 4.000 - Direct Costs                                    |    | 55,000           |                         |
| 5.000 - Equipment                                       |    | -                |                         |
| 9.990 - Reserve for Financing                           |    | <u>3,128,297</u> | \$ 3,628,387            |
| <b>Code 1200 - CITY COURT</b>                           |    |                  |                         |
| 2.000 - Employee Benefits                               |    | 2,000            |                         |
| 3.000 - Materials and Supplies                          |    | 26,500           |                         |
| 4.000 - Direct Costs                                    |    | <u>5,000</u>     | 33,500                  |
| <b>Code 1300 - BOARD OF ASSESSMENT REVIEW</b>           |    |                  |                         |
| 1.000 - Salaries and Wages                              |    | 17,004           |                         |
| 2.000 - Employee Benefits                               |    | 2,067            |                         |
| 3.000 - Materials and Supplies                          |    | 500              |                         |
| 4.000 - Direct Costs                                    |    | <u>300</u>       | 19,871                  |
| <b>Code 1400 - ZONING BOARD OF APPEALS</b>              |    |                  |                         |
| 1.000 - Salaries and Wages                              |    | 2,500            |                         |
| 2.000 - Employee Benefits                               |    | 341              |                         |
| 3.000 - Materials and Supplies                          |    | <u>689</u>       | 3,530                   |
| <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                               |    | 1,032            |                         |
| 9.000 - Other Financial Uses                            |    | <u>-</u>         | <u>10,532</u>           |
| <b>TOTAL COUNCIL AND BOARDS</b>                         |    |                  | <b><u>3,699,145</u></b> |

**GENERAL GOVERNMENT**

|   |                  |            |  |
|---|------------------|------------|--|
| <b>Code 2100 - OFFICE OF THE MAYOR</b>    |                  |            |  |
| 1.000 - Salaries and Wages                | 599,705          |            |  |
| 2.000 - Employee Benefits                 | 362,652          |            |  |
| 3.000 - Materials and Supplies            | 16,550           |            |  |
| 4.000 - Direct Costs                      | 162,000          |            |  |
| 5.000 - Equipment                         | <u>11,500</u>    | 1,152,407  |  |
| <b>Code 2200 - CITY CLERK</b>             |                  |            |  |
| 1.000 - Salaries and Wages                | 479,709          |            |  |
| 2.000 - Employee Benefits                 | 220,262          |            |  |
| 3.000 - Materials and Supplies            | 21,950           |            |  |
| 4.000 - Direct Costs                      | 113,000          |            |  |
| 5.000 - Equipment                         | <u>2,300</u>     | 837,221    |  |
| <b>Code 2300 - LAW</b>                    |                  |            |  |
| 1.000 - Salaries and Wages                | 1,657,025        |            |  |
| 2.000 - Employee Benefits                 | 568,687          |            |  |
| 3.000 - Materials and Supplies            | 60,700           |            |  |
| 4.000 - Direct Costs                      | 876,000          |            |  |
| 5.000 - Equipment                         | <u>7,000</u>     | 3,169,412  |  |
| <b>Code 2400 - ASSESSOR</b>               |                  |            |  |
| 1.000 - Salaries and Wages                | 503,793          |            |  |
| 2.000 - Employee Benefits                 | 242,985          |            |  |
| 3.000 - Materials and Supplies            | 164,115          |            |  |
| 4.000 - Direct Costs                      | 1,800            |            |  |
| 5.000 - Equipment                         | <u>-</u>         | 912,693    |  |
| <b>Code 2500 - FINANCE DEPARTMENT</b>     |                  |            |  |
| 1.000 - Salaries and Wages                | 1,563,043        |            |  |
| 2.000 - Employee Benefits                 | 17,172,389       |            |  |
| 3.000 - Materials and Supplies            | 74,700           |            |  |
| 4.000 - Direct Costs                      | 8,754,926        |            |  |
| 5.000 - Equipment                         | 4,500            |            |  |
| 9.000 - Other Financial Uses              | <u>9,542,295</u> | 37,111,853 |  |
| <b>Code 2520 - BUDGET DEPARTMENT</b>      |                  |            |  |
| 1.000 - Salaries and Wages                | 425,000          |            |  |
| 2.000 - Employee Benefits                 | 108,928          |            |  |
| 3.000 - Materials and Supplies            | 15,200           |            |  |
| 4.000 - Direct Costs                      | 24,832           |            |  |
| 5.000 - Equipment                         | <u>2,200</u>     | 576,160    |  |
| <b>Code 2530 - INFORMATION TECHNOLOGY</b> |                  |            |  |
| 1.000 - Salaries and Wages                | 829,910          |            |  |
| 2.000 - Employee Benefits                 | 378,808          |            |  |
| 3.000 - Materials and Supplies            | 358,050          |            |  |
| 4.000 - Direct Costs                      | 226,825          |            |  |
| 5.000 - Equipment                         | <u>15,500</u>    | 1,809,093  |  |
| <b>Code 2590 - PURCHASE DEPARTMENT</b>    |                  |            |  |
| 1.000 - Salaries and Wages                | 433,142          |            |  |
| 2.000 - Employee Benefits                 | 259,234          |            |  |
| 3.000 - Materials and Supplies            | 9,600            |            |  |
| 5.000 - Equipment                         | <u>4,000</u>     | 705,976    |  |
| <b>Code 2600 - PLANNING DEPARTMENT</b>    |                  |            |  |
| 1.000 - Salaries and Wages                | 840,453          |            |  |
| 2.000 - Employee Benefits                 | 357,222          |            |  |
| 3.000 - Materials and Supplies            | 13,400           |            |  |
| 4.000 - Direct Costs                      | 123,000          |            |  |
| 5.000 - Equipment                         | <u>3,500</u>     | 1,337,575  |  |

|                  |                                 |           |                   |
|------------------|---------------------------------|-----------|-------------------|
| <b>Code 2700</b> | <b>BUILDING DEPARTMENT</b>      |           |                   |
| 1.000 -          | Salaries and Wages              | 2,360,771 |                   |
| 2.000 -          | Employee Benefits               | 1,155,812 |                   |
| 3.000 -          | Materials and Supplies          | 32,400    |                   |
| 4.000 -          | Direct Costs                    | 32,541    |                   |
| 5.000 -          | Equipment/Rolling Stock         | 60,000    | 3,641,524         |
|                  |                                 | <hr/>     |                   |
| <b>Code 2900</b> | <b>PERSONNEL DEPARTMENT</b>     |           |                   |
| 1.000 -          | Salaries and Wages              | 647,742   |                   |
| 2.000 -          | Employee Benefits               | 274,497   |                   |
| 3.000 -          | Materials and Supplies          | 18,650    |                   |
| 4.000 -          | Direct Costs                    | 93,673    |                   |
| 5.000 -          | Equipment                       | 1,313     | 1,035,875         |
|                  |                                 | <hr/>     | <hr/>             |
|                  | <b>TOTAL GENERAL GOVERNMENT</b> |           | <b>52,289,789</b> |

**PUBLIC WORKS**

|                  |                                       |           |            |
|------------------|---------------------------------------|-----------|------------|
| <b>Code 3010</b> | <b>PUBLIC WORKS ADMINISTRATION</b>    |           |            |
| 1.000 -          | Salaries and Wages                    | 1,316,245 |            |
| 2.000 -          | Employee Benefits                     | 658,001   |            |
| 3.000 -          | Materials and Supplies                | 103,156   |            |
| 4.000 -          | Direct Costs                          | 65,150    |            |
| 5.000 -          | Equipment                             | 4,896     | 2,147,448  |
|                  |                                       | <hr/>     |            |
| <b>Code 3100</b> | <b>BUREAU OF ENGINEERING</b>          |           |            |
| 1.000 -          | Salaries and Wages                    | 1,943,570 |            |
| 2.000 -          | Employee Benefits                     | 1,014,197 |            |
| 3.000 -          | Materials and Supplies                | 27,150    |            |
| 4.000 -          | Direct Costs                          | 5,200     |            |
| 5.000 -          | Equipment                             | 90,000    | 3,080,117  |
|                  |                                       | <hr/>     |            |
| <b>Code 3200</b> | <b>BUREAU OF BUILDING MAINTENANCE</b> |           |            |
| 1.000 -          | Salaries and Wages                    | 1,656,930 |            |
| 2.000 -          | Employee Benefits                     | 858,980   |            |
| 3.000 -          | Materials and Supplies                | 1,893,596 |            |
| 4.000 -          | Direct Costs                          | 1,041,633 |            |
| 5.000 -          | Equipment                             | 165,625   | 5,616,764  |
|                  |                                       | <hr/>     |            |
| <b>Code 3300</b> | <b>BUREAU OF GARAGE AND SHOF</b>      |           |            |
| 1.000 -          | Salaries and Wages                    | 1,688,737 |            |
| 2.000 -          | Employee Benefits                     | 907,350   |            |
| 3.000 -          | Materials and Supplies                | 171,370   |            |
| 4.000 -          | Direct Costs                          | 8,500     |            |
| 5.000 -          | Equipment/Rolling Stock               | 113,200   | 2,889,157  |
|                  |                                       | <hr/>     |            |
| <b>Code 3500</b> | <b>BUREAU OF STORM WATER</b>          |           |            |
| 1.000 -          | Salaries and Wages                    | 110,157   |            |
| 2.000 -          | Employee Benefits                     | 27,156    |            |
| 3.000 -          | Materials and Supplies                | 13,000    |            |
| 4.000 -          | Direct Costs                          | -         | 150,313    |
|                  |                                       | <hr/>     |            |
| <b>Code 3600</b> | <b>BUREAU OF HIGHWAYS</b>             |           |            |
| 1.000 -          | Salaries and Wages                    | 4,632,901 |            |
| 2.000 -          | Employee Benefits                     | 2,422,661 |            |
| 3.000 -          | Materials and Supplies                | 3,290,534 |            |
| 4.000 -          | Direct Costs                          | 254,140   |            |
| 5.000 -          | Equipment                             | 152,900   | 10,753,136 |
|                  |                                       | <hr/>     |            |

|  |                   |                          |
|--|-------------------|--------------------------|
| <b>Code 3601 - BUREAU OF PARKS MAINTENANCE</b> |                   |                          |
| 1.000 - Salaries and Wages                     | 1,296,396         |                          |
| 2.000 - Employee Benefits                      | 603,280           |                          |
| 3.000 - Materials and Supplies                 | 470,293           |                          |
| 4.000 - Direct Costs                           | 136,578           |                          |
| 5.000 - Equipment                              | 147,969           | 2,654,516                |
|  | <u>          </u> |                          |
| <b>Code 3800 - BUREAU OF SANITATION</b>        |                   |                          |
| 1.000 - Salaries and Wages                     | 4,603,555         |                          |
| 2.000 - Employee Benefits                      | 2,807,895         |                          |
| 3.000 - Materials and Supplies                 | 497,250           |                          |
| 4.000 - Direct Costs                           | 1,018,349         |                          |
| 5.000 - Equipment                              | 700               | 8,927,749                |
|  | <u>          </u> | <u>          </u>        |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b>           |                   | <b><u>36,219,200</u></b> |

**PARKING DEPARTMENT**

|  |                   |                          |
|--|-------------------|--------------------------|
| <b>Code 3900 - GENERAL OPERATIONS</b>          |                   |                          |
| 1.000 - Salaries and Wages                     | 2,396,908         |                          |
| 2.000 - Employee Benefits                      | 1,351,192         |                          |
| 3.000 - Materials and Supplies                 | 387,200           |                          |
| 4.000 - Direct Costs                           | 990,304           |                          |
| 5.000 - Equipment/Rolling Stock                | 323,317           |                          |
| 9.000 - Other Financial Uses                   | 4,663,107         | 10,112,028               |
|  | <u>          </u> |                          |
| <b>Code 3920 - GARAGES</b>                     |                   |                          |
| 1.000 - Salaries and Wages                     | 711,486           |                          |
| 2.000 - Employee Benefits                      | 361,649           |                          |
| 3.000 - Materials and Supplies                 | 985,255           |                          |
| 4.000 - Direct Costs                           | 424,891           | 2,483,281                |
|  | <u>          </u> |                          |
| <b>Code 3930 - PARKING LOTS</b>                |                   |                          |
| 3.000 - Materials and Supplies                 | 217,800           |                          |
| 4.000 - Direct Costs                           | 51,993            | 269,793                  |
|  | <u>          </u> |                          |
| <b>Code 3950 - VIOLATIONS BUREAU</b>           |                   |                          |
| 1.000 - Salaries and Wages                     | 393,808           |                          |
| 2.000 - Employee Benefits                      | 182,351           |                          |
| 3.000 - Materials and Supplies                 | 80,950            |                          |
| 4.000 - Direct Costs                           | 1,250,200         | 1,907,309                |
|  | <u>          </u> |                          |
| <b>Code 3960 - ENFORCEMENT GENERAL PARKING</b> |                   |                          |
| 1.000 - Salaries and Wages                     | 2,032,059         |                          |
| 2.000 - Employee Benefits                      | 973,547           |                          |
| 3.000 - Materials and Supplies                 | 8,475             |                          |
| 5.000 - Equipment                              | 8,000             | 3,022,081                |
|  | <u>          </u> |                          |
| <b>Code 3970 - CITY CENTER ENFORCEMENT</b>     |                   |                          |
| 1.000 - Salaries and Wages                     | 265,680           |                          |
| 2.000 - Employee Benefits                      | 133,834           | 399,514                  |
|  | <u>          </u> |                          |
| <b>Code 3980 - TRAFFIC</b>                     |                   |                          |
| 1.000 - Salaries and Wages                     | 797,740           |                          |
| 2.000 - Employee Benefits                      | 427,792           |                          |
| 3.000 - Materials and Supplies                 | 295,200           |                          |
| 4.000 - Direct Costs                           | 51,000            |                          |
| 5.000 - Equipment                              | 20,000            | 1,591,732                |
|  | <u>          </u> | <u>          </u>        |
| <b>TOTAL PARKING DEPARTMENT</b>                |                   | <b><u>19,785,738</u></b> |

**PUBLIC SAFETY**

|                                       |                |                          |
|---------------------------------------|----------------|--------------------------|
| <b>Code 4100 - ADMINISTRATION</b>     |                |                          |
| 1.000 - Salaries and Wages            | 627,693        |                          |
| 2.000 - Employee Benefits             | 198,317        |                          |
| 3.000 - Materials and Supplies        | 347,670        |                          |
| 4.000 - Direct Costs                  | <u>842,625</u> | 2,016,305                |
| <b>Code 4200 - FIRE DEPARTMENT</b>    |                |                          |
| 1.000 - Salaries and Wages            | 20,297,472     |                          |
| 2.000 - Employee Benefits             | 13,020,351     |                          |
| 3.000 - Materials and Supplies        | 378,623        |                          |
| 4.000 - Direct Costs                  | 123,900        |                          |
| 5.000 - Equipment                     | <u>267,755</u> | 34,088,101               |
| <b>Code 4300 - POLICE DEPARTMENT</b>  |                |                          |
| 1.000 - Salaries and Wages            | 30,021,754     |                          |
| 2.000 - Employee Benefits             | 16,750,168     |                          |
| 3.000 - Materials and Supplies        | 951,830        |                          |
| 4.000 - Direct Costs                  | 438,192        |                          |
| 5.000 - Equipment/Rolling Stock       | 664,000        |                          |
| 9.200 - To Special Revenue Fund       | -              | 48,825,944               |
| <b>TOTAL PUBLIC SAFETY DEPARTMENT</b> |                | <b><u>84,930,350</u></b> |

**COMMUNITY SERVICES**

|  |               |                          |
|--|---------------|--------------------------|
| <b>Code 5100 - PUBLIC LIBRARY</b>                  |               |                          |
| 9.000 - Contribution to Library Fund               |               | 7,132,209                |
| <b>Code 5200 - RECREATION AND PARKS DEPARTMENT</b> |               |                          |
| 1.000 - Salaries and Wages                         | 2,540,084     |                          |
| 2.000 - Employee Benefits                          | 848,349       |                          |
| 3.000 - Materials and Supplies                     | 708,691       |                          |
| 4.000 - Direct Costs                               | 963,520       |                          |
| 5.000 - Equipment/Rolling Stock                    | <u>70,170</u> | 5,130,814                |
| <b>Code 5500 - YOUTH BUREAU</b>                    |               |                          |
| 1.000 - Salaries and Wages                         | 2,606,028     |                          |
| 2.000 - Employee Benefits                          | 849,335       |                          |
| 3.000 - Materials and Supplies                     | 91,187        |                          |
| 4.000 - Direct Costs                               | 142,875       |                          |
| 5.000 - Equipment/Rolling Stock                    | -             | 3,689,425                |
| <b>TOTAL COMMUNITY SERVICES</b>                    |               | <b><u>15,952,448</u></b> |

**GROSS BUDGET** **\$ 212,876,670**

|  |                  |                       |
|--|------------------|-----------------------|
| Less Estimated Revenues:               |                  |                       |
| Tax Related Items (Excluding Tax Levy) | \$ 5,555,725     |                       |
| Sales and Use Tax                      | 56,000,000       |                       |
| BID Assessments                        | 900,000          |                       |
| State Aid (A.I.M.)                     | 6,097,657        |                       |
| Intergovernmental - other              | 2,187,276        |                       |
| Charges for Services                   | 27,292,339       |                       |
| Licenses and Permits                   | 10,474,872       |                       |
| Fines and Forfeitures                  | 10,306,400       |                       |
| Interest Earnings                      | 2,300,000        |                       |
| Other Revenues                         | <u>7,769,134</u> | <u>\$ 128,883,403</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                  | 14,190,702 | 16,010,702            |
| <b>Subtotal</b>                                |            | 144,894,105           |
| TOTAL TAX LEVY 2024-2025                       | 68,004,565 |                       |
| Less Allowance for Uncollected Taxes           | (22,000)   | 67,982,565            |
|  |            | <b>\$ 212,876,670</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 | \$3,128,297   |

§ 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 2024-2025 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 2025, 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 2025. 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, 2024, 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 2024-2025 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2024-2025 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 2024 and terminating at midnight on the thirtieth day of June 2025, and collected from the several owners and occupants thereof, the sum of \$68,004,565 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 2024-2025**

|                   |                             |
|-------------------|-----------------------------|
| Real Estate       | \$262,203,350               |
| Special Franchise | <u>16,298,433</u>           |
|                   | <b><u>\$278,501,783</u></b> |

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

|              | <u>Rate</u>            | <u>%</u>             |
|--------------|------------------------|----------------------|
| Operations   | \$190.89               | 78.2%                |
| Debt Service | <u>53.29</u>           | <u>21.8%</u>         |
|              | <b><u>\$244.18</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 and the Temporary Municipal Assistance Program during the fiscal year commencing on the first day of July 2024, and terminating at midnight on the thirtieth day of June 2025, is \$6,097,657.

§ 8. This ordinance shall take effect July 1, 2024.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE LIBRARY FUND FOR FISCAL YEAR 2024-2025**

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 2024 and terminating at midnight on the thirtieth day of June 2025, 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            | \$ 3,291,190 |
| 2.000 - Employee Benefits             | 1,946,676    |
| 3.000 - Materials and Supplies        | 1,022,073    |
| 4.000 - Direct Costs                  | 454,763      |
| 5.000 - Equipment                     | 10,802       |
| 9.300 - Transfer to Debt Service Fund | 635,936      |
| 9.990 - Reserve for Financing         | 18,918       |

|                       |                     |
|-----------------------|---------------------|
| <b>Total Expenses</b> | <b>\$ 7,380,358</b> |
|-----------------------|---------------------|

Revenues:

|                                   |           |
|-----------------------------------|-----------|
| 02200 - Intergovernmental         | \$ 18,149 |
| 03600 - Charges for Services      | 7,000     |
| 06600 - Miscellaneous             | 23,000    |
| 09910 - General Fund Contribution | 7,132,209 |

|                |           |
|----------------|-----------|
| Total Revenues | 7,180,358 |
|----------------|-----------|

|                               |         |
|-------------------------------|---------|
| Appropriation of Fund Balance | 200,000 |
|-------------------------------|---------|

|   |                     |
|---|---------------------|
| <b>Total Revenues and Appropriation of Fund Balance</b> | <b>\$ 7,380,358</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 2024-2025 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 2025, 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 2025. 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, 2024.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SELF INSURANCE FUND FOR FISCAL YEAR 2024-2025**

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 2024 and terminating at midnight on the thirtieth day of June 2025, 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         |                  |           | 20,939                  |
| 3.000 - Materials and Supplies    |                  |           | 100                     |
| 4.000 - Direct Costs:             |                  |           |                         |
| Liability Insurance               | \$ 1,455,080     |           |                         |
| Workers' Compensation             | 2,200,000        |           |                         |
| Unemployment                      | 60,775           |           |                         |
| Contractual Services and Premiums | <u>2,355,740</u> |           | 6,071,595               |
| 9.990 - Reserve for Financing     |                  |           | <u>-</u>                |
| <b>Total Expenses</b>             |                  | <b>\$</b> | <b><u>6,110,634</u></b> |

Revenues:

|  |  |           |                         |
|--|--|-----------|-------------------------|
| 03330 - SIF Services Administration        |  | \$        | 393,508                 |
| 03331 - SIF Services Liability             |  |           | 2,874,679               |
| 03332 - SIF Services Workers' Compensation |  |           | 2,262,253               |
| 03333 - SIF Services Unemployment          |  |           | 55,194                  |
| 07720 - Interest/Dividends                 |  |           | <u>525,000</u>          |
| <b>Total Revenues</b>                      |  | <b>\$</b> | <b><u>6,110,634</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. 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 2024-2025 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 2025, 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 2025. 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, 2024.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SEWER RENT FUND FOR FISCAL YEAR 2024-2025**

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 2024 and terminating at midnight on the thirtieth day of June 2025, 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      | \$ 568,861    |
| 2.000 - Employee Benefits       | 474,417       |
| 3.000 - Materials and Supplies  | 294,368       |
| 4.000 - Direct Costs            | 1,208,087     |
| 5.000 - Equipment/Rolling Stock | 97,939        |
| 6.000 - Debt Service - Interest | 227,264       |
| 7.000 - Depreciation            | 522,690       |
| 8.000 - Capital Outlay          | 525,000       |
| 9.990 - Reserve for Financing   | <u>54,624</u> |

**Total Expenses** **\$ 3,973,250**

Revenues:

|                                   |                |
|-----------------------------------|----------------|
| 02200 - Intergovernmental         | \$ -           |
| 03300 - Charges for Services      | 3,273,000      |
| 06500 - Miscellaneous             | 250            |
| 07000 - Interest                  | 125,000        |
| 09000 - Appropriated Net Position | <u>575,000</u> |

**Total Revenues** **\$ 3,973,250**

**§ 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 2024-2025 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 2025, 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 2025. 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, 2024.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE WATER FUND FOR FISCAL YEAR 2024-2025**

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 2024 and terminating at midnight on the thirtieth day of June 2025, 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      | \$ 2,670,171                |
| 2.000 - Employee Benefits       | 1,665,317                   |
| 3.000 - Materials and Supplies  | 8,293,120                   |
| 4.000 - Direct Costs            | 2,374,766                   |
| 5.000 - Equipment/Rolling Stock | 421,072                     |
| 6.000 - Debt Service - Interest | 1,723,420                   |
| 7.000 - Depreciation            | 1,745,372                   |
| 8.000 - Capital Outlay          | 900,000                     |
| 9.990 - Reserve for Financing   | <u>77,813</u>               |
| <b>Total Expenses</b>           | <b><u>\$ 19,871,051</u></b> |

Revenues:

|                                   |                             |
|-----------------------------------|-----------------------------|
| 02200 - Intergovernmental         | \$ 129,051                  |
| 03300 - Charges for Services      | 18,314,000                  |
| 04400 - Licenses and Permits      | 11,500                      |
| 05500 - Fines and Forfeitures     | -                           |
| 06600 - Miscellaneous Revenues    | 36,500                      |
| 07700 - Interest Earnings         | 600,000                     |
| 09000 - Appropriated Net Position | <u>780,000</u>              |
| <b>Total Revenues</b>             | <b><u>\$ 19,871,051</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 2024-2025 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 2025, 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 2025. 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, 2024.

# CITY OF WHITE PLAINS

## 2024-2025 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            | MC/1C            | 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<br>& Public Information | 0804            | M/C17            | 1             |
| Administrative Aide   | 0761            | M/C14            | 1             |
| Executive Secretary to the Mayor                            | 0816            | M/C12            | 1             |
| Graphics Technician   | 0833            | M/C 9            | 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   | 4503            | 6                | 2             |
| Sr. Clerk Spanish Speaking                                  | 4607            | 5                | 1             |
|   | 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 Officer | 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 9 | 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         |
| Jr. Administrative Assistant                  | 4006 | 10    | 2         |
| Code Enforcement Officer I - PW               | 4110 | 9     | 2         |
|   | S/T  |       | <u>11</u> |

| <u>DEPARTMENT TITLE</u>                           | <u>JOB CODE</u> | <u>PAY GRADE</u> | <u>AUTH #</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>     |
| <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             |
| Building Service Manager                          | 3911            | 11               | 2             |
| Carpenter   | 4023            | 10               | 1             |
| Maintenance Mechanic                              | 4206            | 8                | 3             |
| Building Service Worker                           | 4803            | 3                | 11            |
| Messenger   | 4807            | 3                | 1             |
|   | S/T             |                  | <u>21</u>     |
| <b><u>PUBLIC WORKS - GARAGE AND SHOP</u></b>      |                 |                  |               |
| Garage & Shop Superintendent                      | 0750            | M/C16            | 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>     |

| <u>DEPARTMENT TITLE</u>                  | <u>JOB CODE</u> | <u>PAY GRADE</u> | <u>AUTH #</u> |
|--|-----------------|------------------|---------------|
| <b><u>PUBLIC WORKS - STORM WATER</u></b> |                 |                  |               |
| Motor Equipment Operator                 | 4301            | 7A               | 1             |
| Semi-skilled Laborer                     | 4706            | 4                | 1             |
|  | S/T             |                  | <u>2</u>      |

|   |      |       |           |
|---|------|-------|-----------|
| <b><u>PUBLIC WORKS - HIGHWAYS &amp; GROUNDS</u></b> |      |       |           |
| Superintendent of Highways & Grounds                | 0732 | M/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> |

|  |      |       |          |
|--|------|-------|----------|
| <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> |

| <u>DEPARTMENT TITLE</u>                           | <u>JOB CODE</u> | <u>PAY GRADE</u> | <u>AUTH #</u> |
|---|-----------------|------------------|---------------|
| <b><u>PARKING DEPT. - TRAFFIC MAINTENANCE</u></b> |                 |                  |               |
| Traffic Signal Installer II                       | 3709            | 13               | 1             |
| Traffic Signal Installer                          | 3812            | 12               | 2             |
| Senior Traffic Sig 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            | 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 Code Enforcement Officer           | 4068            | 9                | 4             |
| Parking Enforcement Officer                       | 4411            | 7                | 5             |
| Parking/Code Enforcement Officer                  | 4416            | 7                | 22            |
| Parking/Code Enforcement Officer-Spanish Spkg     | 4418            | 7                | 1             |
|   |                 |                  | <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               | 1             |
| Skilled Laborer                                   | 4086            | 6                | 2             |
| 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                | 113           |
| Office Assistant II                            | 4503            | 6                | 1             |
|  | S/T             |                  | <u>161</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                | 171           |
| Departmental Secretary I                       | 4121            | 8                | 1             |
| Public Safety Aide I - Dispatcher              | 4413            | 8                | 6             |
| Public Safety Aide I - Animal Enforcement      | 4407            | 7                | 1             |
| Public Safety Records Clerk                    | 4122            | 8                | 1             |
| 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>243</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               | 3                 |
| 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                 |
| Recreation Leader                                   | 4705            | 4                | 1                 |
| Office Assistant I                                  | 4802            | 3                | 1                 |
|   | S/T             |                  | <u>14</u>         |
| <br>  |                 |                  |                   |
| <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>835</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>35</u></b> |
| <b>SELF INSURANCE FUND:</b>       |                 |                  |                  |
| Insurance/Risk Manager            | 0745            | M/C17            | 1                |
| <b>TOTAL SELF INSURANCE FUND:</b> |                 |                  | <b><u>1</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                | 2                |
| <b>TOTAL SEWER RENT FUND:</b>     |                 |                  | <b><u>7</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>               |                 |                  | <b><u>29</u></b>  |
| <br>                                   |                 |                  |                   |
| <b>GRAND TOTAL:</b>                    |                 |                  | <b><u>907</u></b> |

§3. The Mayor is hereby authorized to direct the Commissioner of Finance to amend the uniform system of accounts accordingly.

§4. This ordinance shall take effect on July 1, 2024.

**AN ORDINANCE ADOPTING THE BUDGET FOR  
THE DEBT SERVICE FUND FOR FISCAL YEAR 2024-2025**

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 2024 and terminating at midnight on the thirtieth day of June 2025, 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                   | \$ 11,340,716               |
| 6.200 - Interest Payments and Fiscal Charges | 4,287,270                   |
| <b>Total Expenditures</b>                    | <b><u>\$ 15,627,986</u></b> |

Revenues:

|   |                             |
|---|-----------------------------|
| 02273 - NYS Environmental Facilities Corporation        | \$ 136,648                  |
| 09910 - General Fund Contribution                       | 14,205,402                  |
| 09921 - Library Fund Contribution                       | 635,936                     |
| <b>Total Revenues</b>                                   | <b>14,977,986</b>           |
| <br>Appropriation of Fund Balance                       | <br>650,000                 |
| <b>Total Revenues and Appropriation of Fund Balance</b> | <b><u>\$ 15,627,986</u></b> |

**§ 2.** This ordinance shall take effect July 1, 2024.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO  
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS  
COMMISSION FOR FISCAL YEAR 2024-2025**

**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 2024-2025 Cable Franchise Revenue an amount not to exceed \$302,500 to White Plains Cable for the Fiscal Year 2024-2025. 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, 2024.

AN ORDINANCE FIXING THE 2024-2025 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 2024-2025 budget for the White Plains Downtown Business Improvement District adopted on April 1, 2024, 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 2024-2025  
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, 2024 and terminating at

- 3 -

midnight on the thirtieth day of June, 2025, and collected from the several owners and occupants thereof, the sum of \$900,000.08 (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 2024-2025 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 - - 8.146764 cents per square foot of commercial building area and \$21.361943 per linear foot of street frontage;

Category 2 - - 8.96144 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 2024-2025 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 2024-2025 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, 2025, unless extended.

§5. This ordinance shall take effect immediately.

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# APPENDIX

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## 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.

**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.

**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.

**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.

**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

|        |  |
|--------|--|
| ACFR   | Annual Comprehensive Financial Report              |
| 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                      |
| 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                                       |