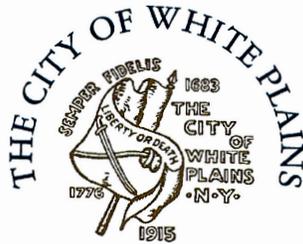


**THE CITY OF WHITE PLAINS  
2021 - 2022  
SUMMARY ADOPTED BUDGET**

# CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2022



**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, 2022 AS IT WAS ADOPTED BY THE CITY ON MAY 25, 2021.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2022 IS \$284,300,633 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2021.

Signed \_\_\_\_\_

James Arnett  
Budget Director

Dated: May 25, 2021

*MAYOR*

THOMAS M. ROACH

*COMMON COUNCIL*

NADINE HUNT ROBINSON, President	JOHN MARTIN
JUSTIN BRASCH	VICTORIA PRESSER
JOHN KIRKPATRICK	JENNIFER PUJA

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*BUDGET DEPARTMENT*

JAMES ARNETT, BUDGET DIRECTOR  
EILEEN BRADLEY, CHIEF DEPUTY BUDGET DIRECTOR  
CAROLYN MAYO, BUDGET ASSISTANT  
JAMES HESLOP, ASSOCIATE

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# BUDGET MESSAGE

## OVERVIEW

The annual budget process is one of the most important financial planning activities undertaken by the City each year. The process consists of activities that encompass the development, implementation and evaluation of a financial plan in a manner that will help our elected officials make informed choices about the provision of services and capital assets. Key to the process is the fact that it should incorporate both a short and long term perspective, establish linkages to organizational goals, focus on results and outcomes and promote effective communication among the public, the Common Council, the City administration and departments and other stakeholders. The 2021-2022 Adopted Budget has been constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

## BUDGET SUMMARY

The 2021-2022 Adopted Budget for the General Fund, like the current year budget, was greatly impacted by the economic downturn resulting from the COVID-19 pandemic. Even with this challenge the budget provides for reasonable and realistic revenue and expenditure estimates and a real property tax rate necessary to achieve a balanced budget:

- A property tax rate of \$230.22 per \$1,000 taxable assessed valuation, which is 2.5% more than the 2020-2021 tax rate of \$224.52. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of \$77 annually;
- Appropriations of \$184.6 million, \$3.2 million (1.8%) more than the 2020-2021 Adopted Budget of \$181.4 million;
- A continuation of hiring restrictions;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- \$4.9 million is appropriated from the tax stabilization account;
- \$6.7 million is appropriated from various other components of fund balance, which is \$3.3 million less than was appropriated in the 2020-2021 Adopted Budget;
- Taxable assessed valuation of \$284.3 million, a decrease of \$0.2 million from the assessed valuation from the prior year;
- Includes \$10.99 million in Federal Relief Aid from the "American Rescue Plan Act of 2021".

# BUDGET MESSAGE

This is the tenth 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 ten years the City has met this tax cap limit and has not once required an override of the cap. This law limits the real property tax levy increase over the prior year’s levy by not more than two percent (2%) or the rate of inflation, whichever is less. The rate of inflation utilized by the State for our 2021-2022 fiscal year was 1.23%. 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 2021-2022 adopted real property tax levy is increasing \$1.6 million or 2.5%. This increase is actually \$1.6 million less than the maximum increase allowed by the NYS tax cap formula and allows the City to maintain a rollover amount to be used in future budget years. The real property tax levy of \$65.5 million represents 35.6% of total General Fund revenues and other resources.

The 2021-2022 adopted property tax rate is \$230.22 per \$1,000 taxable assessed valuation. For a residential home with a median assessed value of \$13,500 this would yield an increase in City property taxes of \$77 annually or 2.5%.

Revenues that increase and decrease with changes in the economy are an important component of the City’s budget. Two of these revenue items in particular were greatly impacted by the economic downturn that resulted from the COVID-19 pandemic. These two revenue items are sales tax revenues and parking revenues. The amount included for both items in the 2021-2022 Adopted Budget is less than the amount received before the pandemic, but more than is projected to be received in the current year. As more and more people are vaccinated and safety measures are lessened allowing the economy to open up, these revenues should continue to increase throughout the next year and into the near future. Offsetting these revenue losses in the current year and in FY 2021-2022 is the revenue expected to be received by the City as part of the Federal American Rescue Plan of 2021. The total amount expected to be received is \$21.98 million. The first half of this amount was received in the current fiscal year and the remaining amount, or \$10.99 million, is included in the 2021-2022 Adopted Budget. While the receipt of this revenue is welcome news to the City it should be noted that it is far less than the actual revenue loss estimated by the City due to the economic downturn caused by the pandemic.

Over the past several years, the City has made significant strides in addressing the expenditure side of the equation. One of the recent initiatives 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. The City is now looking to convert additional City facilities, parking structures and fields to LED lighting as well. This and other “green initiatives” are

# BUDGET MESSAGE

constantly being looked at as ways to help both the environment and the City Budget. In addition, the City has entered into a 25-year agreement to lease property for solar development. Through this contract solar energy systems will be installed at eight City owned facilities and will benefit both the City and its residents in addition to helping to preserve the environment. Once fully implemented this program is expected to bring in approximately one million dollars per year in new revenue to the City. Installation of the systems is beginning in the current fiscal year. The City should realize approximately \$600,000 in the upcoming year as these systems are installed.

In spite of the challenges imposed by the real property tax cap and the slowdown in the economy, the City continues to offer superior services to our residents and maintains its infrastructure in peak condition. The 2021-2022 Adopted Budget provides the amounts necessary to fund salaries, benefits, debt service and other costs in accordance with current contractual or legal requirements. Taxes levied on behalf of the Business Improvement District (B.I.D.) remain at \$700,000.

The City is using its bonding authority to address capital needs where appropriate, and although financing rates are extremely low, there is an incremental cost to making new debt service payments. Close attention to cost control measures by departments in the current and prior years, and in planning for next year, have kept the total increase in operating costs to \$3.2 million (1.8%) when compared to the 2020-2021 Adopted Budget. It should be noted that the amount for pension costs is also increasing by \$2.4 million. Without this increase in pension costs, which is due to the higher rates set by New York State, total General Fund expenditures in this budget would have a minimal increase over what was approved in the FY 2020-2021 Adopted Budget.

The total 2021-2022 Adopted Budget for the Library Fund is \$6.6 million. Property taxes raised through the General Fund will provide \$6.6 million (99.1%) of the funding needed for Library operations, a decrease of \$186,700 over the previous year.

The 2021-2022 Adopted Budget of \$15.7 million for the Debt Service Fund is \$0.1 million less than the amount in the 2020-2021 Adopted Budget. The 2021-2022 Adopted Budget provides \$11.6 million for the payment of principal and \$4.1 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$13.6 million and \$0.7 million, respectively, together with a \$1.3 million appropriation of fund balance and a subsidy of \$133,087 from the New York State Environmental Facilities Corporation (EFC) provide the resources needed for these payments. It is estimated that there will be \$1.1 million of fund balance remaining at 2021-2022 year-end.

Excluding depreciation (a non-cash expense) of \$1.9 million, the 2021-2022 Water Fund Adopted Budget provides for \$16.3 million of expenses. Included within these expenses is \$0.9 million for capital improvements or emergency repairs. These expenses are fully funded by revenues from user charges and other revenues.

# BUDGET MESSAGE

The 2021-2022 Sewer Rent Fund Adopted Budget provides for \$3.7 million of expenses, including depreciation in the amount of \$1.0 million. Funding is provided for \$525,000 in capital improvements recommended in the Capital Improvement Program or needed for emergency repairs. Revenues from user charges of \$3.2 million as well as other miscellaneous revenues fund the entire \$3.7 million of expenses. The sewer rent surcharge that the City bills residents and businesses is 18% of the total water bill.

The 2021-2022 Adopted Budget of \$5.1 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 service charges.

## **KEY REVENUE SOURCES**

Unrestricted sales tax revenue for fiscal year 2020-2021 is currently projected at \$39.9 million. This is down from the last full year actual revenue before the pandemic (fiscal year 2018-2019) of \$45.1 million. Due at least in part to the enhanced State collection of internet sales taxes, this revenue was up significantly in FY 2019-2020 before the economy collapsed and was on track to easily exceed the \$45.1 million collected in 2018-2019. Monthly collections have increased from Summer lows, but still have a long way to go and are conservatively budgeted at \$41.7 million in FY 2021-2022. The City's sales tax rate is 2.5%, comprised of 1.5% unrestricted (Section 1210 of Tax Law); 0.75% unrestricted (Section 1210(41)(3)(i) of Tax Law) and 0.25% restricted (Section 1210(41)(3)(ii) of Tax Law). While the 1.5% unrestricted component is permanent, the 0.75% unrestricted and 0.25% restricted components need to be renewed every two years. The addition of retail and residential units in the City, which is now underway, should help to strengthen the sales tax revenue.

Parking related revenues of \$20.9 million including meter fees, parking related fines, red light fines, and permit charges represent 11.4% of total General Fund revenues and other resources. Parking revenues fund the total cost of operating and maintaining parking facilities and help support the costs of services provided to non-residents visiting or doing business in the City. Like sales tax revenues above, parking revenues were dramatically impacted by the economic shutdown beginning in March of 2020. The actual parking revenue received in 2018-2019 was \$26.8 million or 28% more than is budgeted for 2021-2022. As the economy improves, this revenue is expected to increase and again reduce the reliance on property taxes or outside aid to fund vital City services.

The 2021-2022 Adopted Budget includes intergovernmental grants and aid of \$18.8 million representing 10.2% of total General Fund revenues and other resources. Federal Aid from the American Rescue Plan of 2021 accounts for \$10.99 million of this amount. An additional \$5.5 million is budgeted from the New York State Aid and Incentives to Municipalities (AIM) program. This amount is an increase from the \$4.4 million included in the proposed budget. The 20% reduction in State Aid included in the Governor's Budget

# BUDGET MESSAGE

was reinstated in the final New York State Budget after the State received significant funding from the Federal Rescue Plan Act of 2021. Also in this category is Mortgage Tax Revenue which is budgeted at \$2.0 million

In the 2021-2022 Adopted Budget the amount of unassigned fund balance appropriated is \$4.75 million. This amount is \$3.3 million less than was appropriated in the 2020-2021 Adopted Budget. An appropriation of \$1.8 million from the fund balance committed to tax certiorari and \$4.9 million from the tax stabilization account are also included.

## **THE FUTURE**

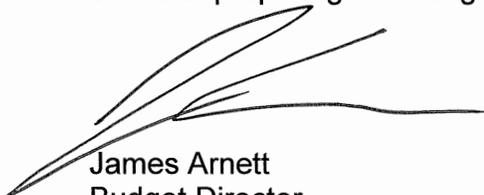
The objectives of this budget are to contain costs, to seek reasonable and responsible increases or new forms of revenue and to ensure that our fiscal performance goals meet or exceed best practices. We strive to achieve the alignment of revenues with activities generating costs to alleviate to the extent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

We 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 2021-2022 Adopted Budget offers a plan for the delivery of needed and desired services that preserve our quality of life while adhering to fiscal policies that will ensure retention of our coveted Aa1 credit rating. The budget achieves these goals while remaining within the State mandated cap on the property tax levy.

## **ACKNOWLEDGMENTS**

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



James Arnett  
Budget Director

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# BUDGET STRATEGIES

The Fiscal Year 2021-2022 Budget has been prepared in compliance with the City's Fiscal Performance Goals and the City Charter. Section 68 of the City Charter requires the Budget Director to prepare a proposed budget in the form required by law and transmit this proposed budget in writing to the Common Council at their stated meeting in April. Copies of the proposed budget are made available to the public immediately following transmission to the Common Council.

The Common Council must consider the proposed budget as submitted by the Budget Director and adopt a budget for the ensuing fiscal year on or before the 30th day of May. The following strategies were used in reviewing departmental requests and in preparing the proposed budget:

- ◆ The property tax levy does not exceed the state mandated cap calculated using the Office of the State Comptroller's Local Government Property Tax Cap filing system.
- ◆ The property tax rate is proposed at the level needed to remain within the state mandated property tax levy and to maintain a high level of City service.
- ◆ All City fees were reviewed and revised, as needed, in the proposed budget to 1) ensure that the historical relationship between the fees and the cost of providing services for which the fees are charged is maintained and 2) ensure that fees are imposed and levied on a fair and equitable basis.
- ◆ All other revenues are budgeted in accordance with the guidelines mandated by the City's Charter.
- ◆ Departments were required to submit budgets within a target developed to minimize expenditure growth.
- ◆ Departmental budget proposals were analyzed in the context of available resources, expenditure growth rates, program objectives and performance measures as demonstrated by the budget submission materials, annual reports, discussions with department heads and City priorities.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as mandated by the State retirement system.
- ◆ Self-insurance costs are budgeted in accordance with state regulations and actuarial projections of risk exposure.
- ◆ Tax certiorari claims expected to be settled within the new fiscal year continue to be fully funded without the use of debt.
- ◆ Capital needs of the City's general, water, and sewer infrastructure are supported in the proposed budget in accordance with the 2021-2027 Capital Improvement Program and as adopted by the Capital Projects Board.
- ◆ In conformance with the City's Fiscal Performance goals, the Reserve for Financing for contingencies is budgeted in an amount not to exceed 1% of the proposed tax budget.
- ◆ Water Fund and Sewer Rent Fund operating and capital expenses are supported entirely by user charges.

## **THE BUDGET DEVELOPMENT CYCLE**

Planning for the FY 2021-2022 budget began in September 2020 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 2020 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 2021 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments in late December of 2020 for fiscal year 2021-2022 operating budgets. The Budget Department outlined the financial parameters within which each department was to formulate budget requests. Forms containing the department heads' recommended spending plan for the new fiscal year were returned to the Budget Department on February 1, 2021. During the period between late February and early March, the Budget Department reviewed the department heads' recommendations and held budget review sessions with departments.

In accordance with the City Charter, the proposed budget was submitted to the Mayor and Common Council at the regularly scheduled meeting in April. A public notice of the formal public hearing on the proposed budget was held on May 3, 2021 and was published in the City's official newspaper. A copy of the proposed budget was made available for the public to review at the Library and the City Clerk's office. The proposed budget was also posted on the City's website. The Common Council reviewed the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings were held in April and May. The public, press, members of the Mayor's Budget and Management Advisory Committee, League of Women Voters and all interested parties were invited to participate in the review process.

Each year, the Mayor appoints a Budget and Management Advisory Committee. This Committee is responsible for developing in-depth analyses and recommendations for the City's fiscal and programmatic operations. In addition, they review and comment on the City's proposed budget. The Committee reviewed the City's proposed budget and held public meetings to formulate their report to the Common Council. The Committee submitted a written report of findings and recommendations to the Common Council at the Public Hearing.

As a result of this review and public comment, the Common Council may revise proposed expenditures and/or revenues. The Common Council must adopt a balanced tax budget where planned expenditures equal estimated revenues no later than May 30<sup>th</sup> of each fiscal year. The Fiscal Year 2021-2022 budget was adopted at a Special Meeting of the Common Council held on May 25, 2021.

Finally, the Common Council does not adopt a Capital Improvement Budget per se. Rather, the Common Council formally adopts budgets for each new capital project outlined in the City's Capital Improvement Program after reviewing plans and specifications and after public bidding has been concluded.

Procedures employed to amend the budget once adopted by the Common Council are outlined on the following page under the heading entitled Summary of Significant Accounting, Budgeting and Management Policies.

### **BUDGET DEVELOPMENT CYCLE**

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

## **SUMMARY OF SIGNIFICANT ACCOUNTING, BUDGETING AND MANAGEMENT POLICIES**

### **ACCOUNTING AND BUDGETING PRACTICES & INTERNAL CONTROL PROCEDURES:**

The following information, while technical in nature, is provided to inform the interested reader of significant accounting practices and internal control mechanisms adhered to by the City of White Plains and how they are utilized to ensure that government resources are managed and accounted for in compliance with applicable laws and regulations.

**Basis/Focus:** The City's operating budgets, i.e. General Fund, Library Fund, Self Insurance Fund, Water Fund, Sewer Rent Fund and Debt Service Fund are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the best practices and advisories set forth by the Government Finance Officers Association of the United States and Canada (GFOA).

Governmental funds (General Fund, Debt Service Fund and Library Fund) are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both "measurable" and "available" to finance expenditures of the fiscal period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liability is incurred, except for interest that has not matured on general long-term debt and compensated absences which are recognized when due.

Proprietary Funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) are accounted for using the economic resources measurement focus and accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Under the basis of accounting, receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported, but allocations for depreciation and amortization expense are recorded. Often, *but not always*, the opposite is true under the basis of budgeting.

**Internal Controls:** The City of White Plains employs a system where budgetary accounts are formally integrated with the City's general ledger accounts. As a result, budgetary financial statements present actual vs. budgetary comparisons, thus enhancing budgetary control and management decision making. The City also utilizes encumbrance accounting to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services and are recorded and reported as restrictions, commitments or assignments of fund balance. Outstanding encumbrances do not constitute expenditures or liabilities.

Other internal controls employed by the City in the management of its resources includes formal review procedures in the filling of vacant positions (Position Control), in the processing of purchase orders and contracts, payroll transactions, inventory and in the handling of cash. Funding for vacant positions is not generally provided in the City's budget.

**Budget Amendments:** The City's Charter establishes the procedures for amending the operating and capital budgets during the fiscal year and for the processing of transfers between appropriations.

The Common Council must formally approve amendments to the budget that increase overall spending or the spending level of individual departments. Transfers within the budgets of departments may be made by the Budget Department within specified limits as requested by department heads or deemed necessary by the Budget Director. The Budget Director may also employ a budgetary allotment system and may set aside an amount not to exceed twenty percent of unobligated appropriations for possible emergencies arising during the budget year.

**Independent Audit:** The City of White Plains issues a Comprehensive Annual Financial Report (CAFR) which is audited by an independent certified public accountant. The City's financial records are also audited on a periodic basis by the Office of the Comptroller of the State of New York. The City of White Plains has earned the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* each year since 1981 and the GFOA's *Distinguished Budget Presentation Award* each year since 1984.

## MANAGEMENT POLICIES - FISCAL PERFORMANCE GOALS

The City's Fiscal Performance Goals, which were formally adopted by the Common Council, represent ongoing policies to guide the City's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the Common Council's ability and responsibility to respond to emergencies or service delivery requirements above or beyond the limitations established by the Fiscal Performance Goals. The City's goals are:

### REVENUE PERFORMANCE GOALS

- ◆ The City will maintain a diversified and stable revenue system as protection from short-run fluctuations.
- ◆ The City will estimate annual revenues on an objective and reasonable basis. The City will develop a method to project revenues, expenditures/expenses and fund balance on a multi-year basis.
- ◆ The City will use one-time or special purpose revenues for capital expenditures, reduction of outstanding debt or for expenditures required by the revenue, and not to subsidize recurring operating and maintenance costs.
- ◆ The City will establish and annually re-evaluate all user charges and fees at a level related to the cost of providing the services.
- ◆ The City will endeavor to reduce reliance on the property tax by developing and expanding alternative revenue sources.
- ◆ The City will endeavor to improve and diversify the City's mix of commercial and residential properties.
- ◆ Proprietary funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) will maintain revenues sufficient to support their respective full direct and indirect costs.

## **OPERATING EXPENDITURES PERFORMANCE GOALS**

- ◆ The Budget Director will propose and the Common Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- ◆ The City will pay for all current operating and maintenance expenses from current revenue sources.
- ◆ The operating budget will provide for the adequate maintenance of capital assets and equipment.
- ◆ The budget will provide for adequate funding of all employee benefit programs.
- ◆ The City will maintain a budgetary control system that will enable it to adhere to the adopted budget.
- ◆ The City will maintain a system of financial and budgetary reporting that provides comparative actual to budget results.
- ◆ The City will develop and implement an effective risk management program to minimize losses and reduce costs. The Common Council will ensure that adequate resources and insurance are in place. This shall include coverage for general and automobile liability, unemployment and Workers Compensation.
- ◆ The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.

## **RESERVE PERFORMANCE GOALS**

- ◆ The City will establish annually in the operating budget a reserve for financing to:
  - provide for settlement of pending labor contract negotiations;
  - provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
  - permit orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies;
  - provide the local match for public or private grants; and,
  - meet unexpected small increases in service delivery costs.
- ◆ The reserve for financing will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one percent (1%) of the proposed tax budget. Use of the contingency funds will only be by action of the Common Council. The reserve for financing shall be separate from any component of fund balance (restricted, committed or assigned) used to fund subsequent year's expenditures.

- ◆ The City will maintain an employee position control reserve account. Funding will be provided from salary lines plus related benefits as positions become vacant during the fiscal year. Funding for personnel to fill authorized but unfilled budgetary salary positions will be provided from the position control reserve account. The Budget Department will be responsible for the control of the reserve account. The Personnel Department will be responsible for ensuring that positions are filled only when adequate funds are available in the reserve account.
- ◆ The City will maintain spendable fund balance in an amount necessary to maintain adequate cash flow to prevent the demand for short-term borrowing, the disruption of services to its citizens due to unexpected temporary revenue shortfalls or unpredicted one-time expenditures and the need for large increases in the property tax rate. The fund balance has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities.
- ◆ The fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance shall be maintained at a minimum of fifteen percent (15%) of the General Fund total expenditures, and shall be separate from the amount provided for in the reserve for financing.
- ◆ When the previously identified fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance falls below the 15% of total expenditures target, a plan shall be developed to replenish the deficient amount as soon as is necessary and/or reasonable, but in no event over a period greater than five years after the original determination was made that the amount was below target level.
- ◆ The Common Council is the highest level of decision-making authority and may restrict, commit or assign portions of fund balance by adopted resolution and/or ordinance. The Common Council has designated the Commissioner of Finance as the official having authority to assign portions of fund balance categories based on generally accepted accounting principles. The City will expend funds in the following order: restricted first, the committed, then assigned, and lastly, unassigned.

## **INVESTMENT PERFORMANCE GOALS**

- ◆ The City's primary investment performance objectives, in priority order, shall be legality, safety, liquidity and yield.
- ◆ The City will develop a cash flow analysis of all funds on a regular basis. Collections, deposits and disbursements of all funds will be scheduled to ensure maximum cash availability.
- ◆ The City will optimize the return on all cash investments.
- ◆ Where permitted by law, cash from several separate funds and sources will be pooled to optimize investment yields. Interest will be credited to the sources of the invested monies.
- ◆ The Department of Finance will provide quarterly information to the Common Council concerning investment performance.

## **CAPITAL IMPROVEMENTS PERFORMANCE GOALS**

- ◆ Capital improvements will be based on long range projected needs rather than on immediate needs in order to minimize future maintenance, replacement, and capital costs.
- ◆ All capital improvements will be made in accordance with the City's approved five year capital improvement program (CIP). The CIP shall be updated annually.
- ◆ The development of the CIP will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.
- ◆ The City will identify the estimated cost and potential funding sources for each capital project proposed in the CIP before submission to review bodies and the Common Council.
- ◆ Future annual costs associated with a proposed capital improvement, including annual debt service and operating and maintenance costs will be estimated and included in the CIP and updated if necessary before a decision to implement a project is made by the Common Council.
- ◆ Federal, State and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

## **DEBT PERFORMANCE GOALS**

- ◆ The City will limit long-term debt to only those capital improvements that cannot be financed from current revenues.
- ◆ The maturity date for any debt will not exceed the period of probable usefulness (PPU) provided for in the New York State Local Finance Law.
- ◆ Thirty percent (30%) of the City's available general obligation debt limit shall be reserved for emergency purposes.
- ◆ As a means of further minimizing the impact of debt obligations on the City taxpayers:
  - the total net indebtedness (total general obligations less exclusions for water projects, sewer projects and current debt principal appropriations) shall not exceed five percent (5%) of the full assessment value of taxable property;
  - long-term net debt shall not exceed \$2,000 per capita;
  - these limitations shall not apply to any debt incurred for emergency purposes.
- ◆ The City will avoid the issuance of budget, tax and revenue anticipation notes.
- ◆ The City will issue debt that will be repaid from special assessments, specific revenues (such as water rents, sewer rents, parking revenues, etc.) and/or any source other than property taxes ("self-liquidating debt") whenever reasonable and appropriate.
- ◆ The City will prepare and distribute an official statement whenever required for the issuance of debt and maintain compliance with the annual reporting requirements of Securities and Exchange Commission (SEC) Rule 15c2-12 (municipal securities disclosure).
- ◆ The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and official statement.

## FINANCIAL REPORTING PERFORMANCE GOALS

- ◆ The City will adhere to a policy of full and open public disclosure of all financial activity. The proposed tax budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made publicly available. Opportunities will be provided for full citizen participation prior to final decisions on adopting the budget. Detailed budgetary information; i.e. specific sources of revenue and objects of expenditure, will be made publicly available.
- ◆ The City shall include in the proposed and adopted tax budget documents an explanation as to how the budget compares to the City's Fiscal Performance Goals.
- ◆ The City's accounting system will maintain records on a basis consistent with generally accepted accounting principles.
- ◆ The Commissioner of Finance will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- ◆ The City will prepare The Comprehensive Annual Financial Report in conformity with generally accepted governmental accounting principles and financial reporting best practices.
- ◆ The City will employ an independent certified public accounting firm to perform an annual audit of all funds, authorities, agencies, and grant programs and will make the annual audited report publicly available. The audit shall be completed and submitted to the Common Council within 180 days of the close of the City's fiscal year.
- ◆ The annual audit of the City will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States and in conformity with accounting principles generally accepted in the United States of America.
- ◆ The annual audit of the City will comply with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* ("Single Audit").
- ◆ The City each year will submit its CAFR to the GFOA for GFOA's *Certificate of Achievement for Excellence in Financial Reporting* award program.

## **Discussion of Fiscal Year 2021-2022 Adopted Budget And The City's Fiscal Performance Goals**

The City's Fiscal Performance Goals require the proposed and adopted tax budget documents to include "an explanation as to how the budget compares to the City's Fiscal Performance Goals." Following is a discussion of how the City's FY 2021-2022 Adopted Budget applies to each Fiscal Performance Goal that is applicable to the budget.

### **Revenue Performance Goals**

All of the City's revenue performance goals are addressed in the FY 2021-2022 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. The economic downturn that resulted from the COVID-19 pandemic is still impacting various city revenues. The two revenue categories most impacted by the downturn in the economy are sales tax revenues and parking revenues. Offsetting these revenue losses in the current year and in FY 2021-2022 is the revenue expected to be received by the City as part of the Federal "American Rescue Plan of 2021". The total amount expected to be received is \$21.98 million. The first half of this amount was received in the current fiscal year and the remaining amount, or \$10.99 million, is included in the 2021-2022 Adopted Budget. Included in the adopted budget are fee increases for the Department of Recreation and Parks. The City has taken the necessary actions to maintain its current sales tax and hotel tax authorizations from the State. The City is continuing to apply for grant funding as appropriate. Funding is provided in the adopted budget for a lobbyist to continue to assist the City in securing alternative revenue sources that require State authorization. In the proprietary funds (Self Insurance Fund, Sewer Rent Fund and Water Fund), revenues and other financing sources are sufficient to support current operating costs. As new developments are approved, the Common Council imposes a fee-in-lieu to be used exclusively for park, playground and other recreational purposes, including the acquisition of real property. If a development project is funded by the Industrial Development Agency, the City receives its portion of sales and mortgage recording taxes as specified in the adopted Common Council ordinances.

### **Operating Expenditures Goals**

The 2021-2022 Budget is balanced and current operating and maintenance expenses are funded from current revenues and other financing sources. Adequate funding is provided for all employee benefit programs, as well as for the maintenance of capital assets and equipment. Sufficient resources are in place for a risk management and insurance program that includes coverage for current general and automobile liability, unemployment insurance and workers compensation. Vacant positions in the budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. The effort to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting continues. The City has already converted street lighting to LED lighting and has also installed LED lighting in certain City parking garages and facilities. This initiative has not only reduced expenses, but is environmentally friendly as well. Side-loading refuse vehicles requiring fewer personnel to operate have been purchased and continue to improve productivity and stabilize personnel costs. An additional side-loader is expected to be added in FY 2021-2022 which should reduce personnel costs further.

### **Reserve Performance Goals**

A Reserve for Financing is included in the 2021-2022 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding merit increases and unknown contingencies. The amount budgeted for the latter category does not exceed one percent (1%) of the budget. A position control reserve account is budgeted as specified.

A spendable unassigned fund balance is maintained at an amount necessary to maintain adequate cash flow and to help to avoid large increases in the property tax rate. The total fund balance for the General Fund as of year-end 2019-2020 was \$41.1 million, up from \$38.5 million as of the close of the previous fiscal year. Included in this amount is a total unassigned fund balance of \$13.4 million, which is \$933,462 higher than the total from the close of the previous fiscal year.

### **Capital Improvements Performance Goals**

The development of the 2021-2027 Capital Improvement Program (CIP) was coordinated with the operating budget in order to maintain a reasonably stable total tax levy. The CIP is summarized in the 2021-2022 Budget and identifies the estimated cost and potential funding sources for all capital projects. The estimated amount of annual debt service payments is included in the CIP and the adopted budget. Annual operating and maintenance costs associated with each project were submitted by most departments during the capital program review process. The Capital Improvement Program for 2021-2027 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS), PAVE NY and the City's Community Development grant.

### **Debt Performance Goals**

In the FY 2021-2022 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 85.7% compares favorably with the need to reserve 30% for emergency purposes. Total net indebtedness does not exceed five percent (5%) of the full assessed value of taxable property. Total outstanding debt per capita at June 30, 2021 is projected to be \$3,387, but long-term net debt per capita is projected at \$1,808 or approximately \$192 less than the recommended limit of \$2,000 per capita. While the City has the capacity for significant additional debt under the State constitutional taxing limit and the City's debt performance goals, it must pay attention to 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.

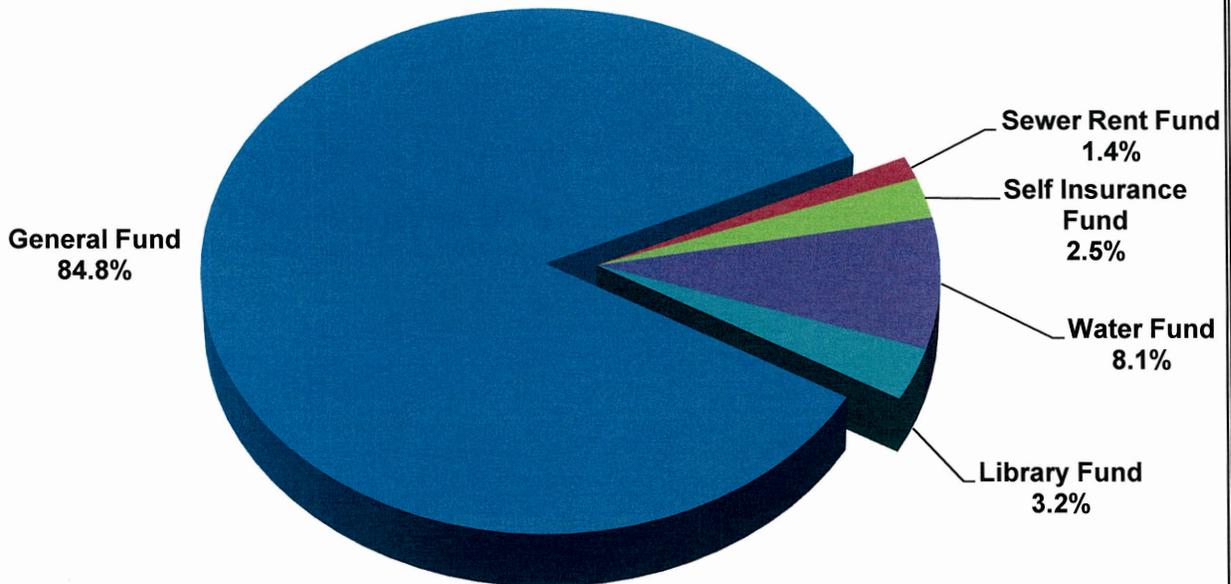
### **Financial Reporting Performance Goals**

The 2021-2022 Budget was prepared in a manner to maximize its understanding by citizens and elected officials. Copies of the FY 2021-2022 Adopted Budget are made available to the public in print and posted to the City's website ([www.whiteplainsny.gov](http://www.whiteplainsny.gov)). Summaries of the budget are publicly noticed. Public budget review sessions were held during the months of April and May. A public hearing on the proposed budget was held at the regularly scheduled May meeting of the Common Council. The FY 2021-2022 budget was adopted at a public meeting held on May 25, 2021.

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# ADOPTED BUDGETS

## SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2021-2022 \$204.3 M



### BUDGET FACTS

Fiscal Year: July 1, 2021 – June 30, 2022

#### Combined Operating Expenditures:

- Total \$204.3 million
- Change \$1.94 million
- Percent Change 0.96%

#### Major Factors Impacting Tax Budget:

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

#### Tax Base:

- Total Assessed Valuation \$284,300,633
- Net Change in Assessment Roll \$(215,324)
- Percentage Change (0.1%)

#### Property Tax Rate:

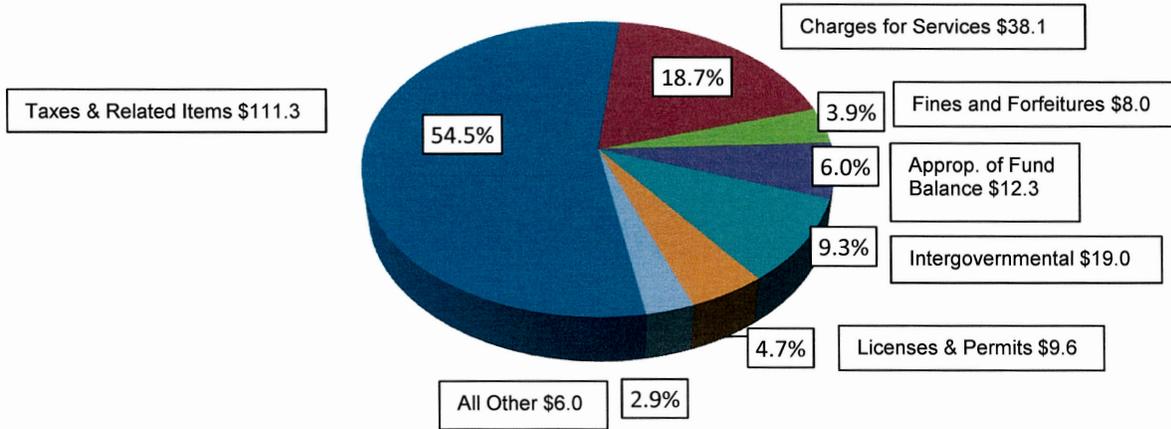
- Rate (per \$1,000 assessed value) \$230.22
- Property Tax Rate Change \$5.70
- Percentage Change 2.5%

**CITY OF WHITE PLAINS**  
**SUMMARY COMBINED OPERATING BUDGETS**  
**2021-2022**  
(in 000's of dollars)

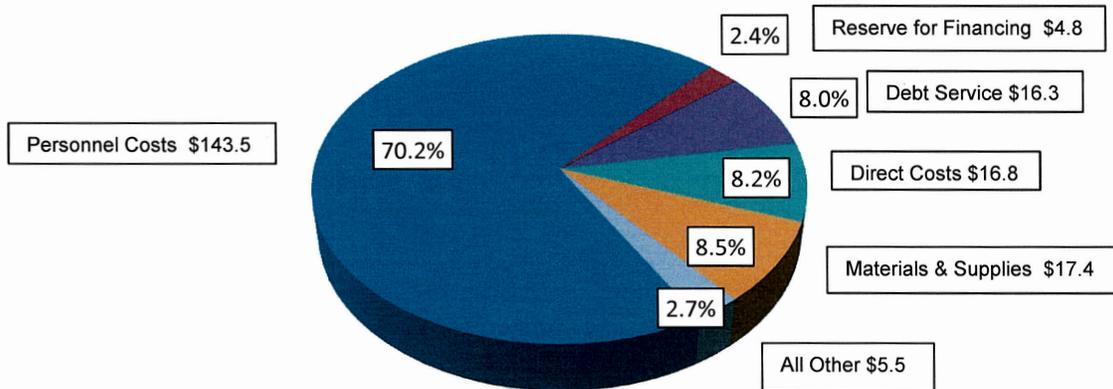
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
<b>REVENUES:</b>							
Property Tax & Related Items	\$ 111,275	\$	\$	\$	\$	\$	\$ 111,275
Intergovernmental	18,834	12			123		18,969
Charges for Services	19,394	2	5,123	3,183	17,807	(7,382)	38,127
Licenses & Permits	9,539				2		9,541
Fines & Forfeitures	8,031						8,031
Miscellaneous	5,781				32		5,813
Interest & Dividends	123			10	40		173
Operating Transfers		6,580				(6,580)	-
<b>Total Revenues</b>	<u>172,977</u>	<u>6,594</u>	<u>5,123</u>	<u>3,193</u>	<u>18,004</u>	<u>(13,962)</u>	<u>191,929</u>
Appropriation of Fund Balance	11,594	43		500	192		12,329
<b>Total Funds Available</b>	<u>\$ 184,571</u>	<u>\$ 6,637</u>	<u>\$ 5,123</u>	<u>\$ 3,693</u>	<u>\$ 18,196</u>	<u>\$ (13,962)</u>	<u>\$ 204,258</u>
<b>EXPENDITURES:</b>							
Salaries and Wages	\$ 80,096	\$ 3,087	\$ 18	\$ 526	\$ 2,425	\$	\$ 86,152
Employee Benefits	53,881	1,656	18	363	1,445		57,363
Materials & Supplies	8,914	790		187	7,490		17,381
Direct Costs	15,958	383	4,992	946	1,895	(7,382)	16,792
Equipment/Rolling Stock	1,077				62		1,139
Depreciation				954	1,927		2,881
Capital Outlay				525	900		1,425
Debt Service				145	1,887		2,032
Operating Transfers:							
Special Revenue Fund	22						22
Debt Service Fund	13,579	703					14,282
Library Fund	6,580					(6,580)	-
Reserve for Financing	4,464	18	95	47	165		4,789
<b>Total Expenditures</b>	<u>184,571</u>	<u>6,637</u>	<u>5,123</u>	<u>3,693</u>	<u>18,196</u>	<u>(13,962)</u>	<u>204,258</u>
Interfund Adjustments	(11,495)	(38)		(846)	(1,583)		-
<b>Total (Memorandum Only)</b>	<u>\$ 173,076</u>	<u>\$ 6,599</u>	<u>\$ 5,123</u>	<u>\$ 2,847</u>	<u>\$ 16,613</u>	<u>\$ -</u>	<u>\$ 204,258</u>

**CITY OF WHITE PLAINS  
SUMMARY OF COMBINED OPERATING BUDGETS  
2021 - 2022**

**REVENUES: \$204.3M**



**EXPENDITURES: \$204.3M**



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

	General Fund			Library Fund			Self Insurance Fund		
	2019-20 Actual	2020-21 Projected	2021-22 Adopted	2019-20 Actual	2020-21 Projected	2021-22 Adopted	2019-20 Actual	2020-21 Projected	2021-22 Adopted
<b>FINANCIAL SOURCES:</b>									
Property & Related Taxes	\$ 108,923	\$ 107,400	\$ 111,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,490	18,300	18,834	20	13	12	-	-	-
Charges for Services	20,697	16,600	19,394	2	1	2	6,287	5,389	5,123
Licenses & Permits	12,127	9,300	9,539	-	-	-	-	-	-
Fines & Forfeitures	8,122	7,900	8,031	-	-	-	-	-	-
Miscellaneous	5,042	4,600	5,781	36	2	-	34	500	-
Interest Income	956	122	123	-	-	-	269	75	-
Transfers In	-	-	-	6,298	6,300	6,580	-	-	-
Bond refunding adj	-	-	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	11,594	-	-	43	-	-	-
<b>Total Financial Sources</b>	<b>164,357</b>	<b>164,222</b>	<b>184,571</b>	<b>6,356</b>	<b>6,316</b>	<b>6,637</b>	<b>6,590</b>	<b>5,964</b>	<b>5,123</b>
<b>FINANCIAL USES:</b>									
Salaries and Wages	74,924	77,000	80,096	2,862	2,900	3,087	-	-	18
Employee Benefits	47,944	50,000	53,881	1,539	1,550	1,656	(10)	18	18
Materials & Supplies	8,058	7,300	8,914	871	800	790	-	-	-
Direct Costs	14,755	14,200	15,958	364	400	383	6,049	5,200	4,992
Equipment/Rolling Stock	611	500	1,077	19	19	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service-Principal	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Transfers Out	20,195	19,900	20,181	701	708	703	-	-	-
Reserve for Financing	-	-	4,464	-	-	18	-	-	95
<b>Total Financial Uses</b>	<b>166,487</b>	<b>168,900</b>	<b>184,571</b>	<b>6,356</b>	<b>6,377</b>	<b>6,637</b>	<b>6,039</b>	<b>5,218</b>	<b>5,123</b>
<b>Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses</b>	<b>(2,130)</b>	<b>(4,678)</b>	<b>-</b>	<b>-</b>	<b>(61)</b>	<b>-</b>	<b>551</b>	<b>746</b>	<b>-</b>
<b>Restricted Sales Tax</b>	<b>4,771</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance/Equity</b>	<b>38,452</b>	<b>41,093</b>	<b>40,915</b>	<b>123</b>	<b>123</b>	<b>62</b>	<b>(1,080)</b>	<b>(529)</b>	<b>217</b>
<b>Ending Fund Balance/Equity</b>	<b>\$ 41,093</b>	<b>\$ 40,915</b>	<b>\$ 40,915</b>	<b>\$ 123</b>	<b>\$ 62</b>	<b>\$ 62</b>	<b>\$ (529)</b>	<b>\$ 217</b>	<b>\$ 217</b>

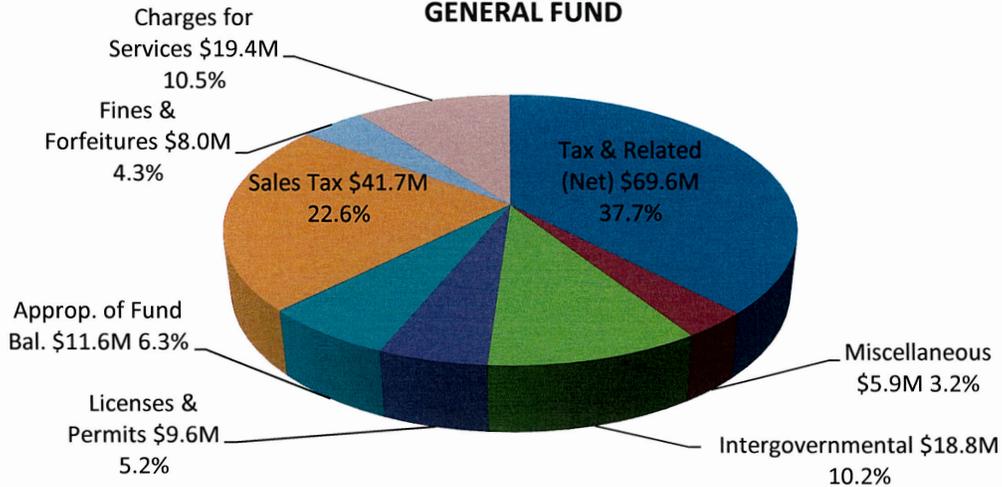
Sewer Rent Fund			Water Fund			Debt Service Fund			Total - All Funds		
2019-20 Actual	2020-21 Projected	2021-22 Adopted									
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,923	\$ 107,400	\$ 111,275
204	-	-	119	121	123	146	140	133	8,979	18,574	19,102
3,025	3,000	3,183	18,548	17,800	17,807	-	-	-	48,559	42,790	45,509
-	-	-	-	-	2	-	-	-	12,127	9,300	9,541
-	-	-	-	-	-	-	-	-	8,122	7,900	8,031
27	3	-	10	367	32	1,206	2,478	-	6,355	7,950	5,813
57	4	10	308	30	40	29	12	-	1,619	243	173
-	-	-	-	-	-	14,651	14,283	14,281	20,949	20,583	20,861
-	-	-	-	-	-	-	(2,059)	-	-	(2,059)	-
-	-	500	-	-	192	-	-	1,300	-	-	13,629
<u>3,313</u>	<u>3,007</u>	<u>3,693</u>	<u>18,985</u>	<u>18,318</u>	<u>18,196</u>	<u>16,032</u>	<u>14,854</u>	<u>15,714</u>	<u>215,633</u>	<u>212,681</u>	<u>233,934</u>
494	500	526	2,283	2,400	2,425	-	-	-	80,563	82,800	86,152
739	348	363	2,095	1,300	1,445	-	-	-	52,307	53,216	57,363
76	165	187	5,979	7,200	7,490	-	-	-	14,984	15,465	17,381
641	700	946	2,076	1,450	1,895	-	-	-	23,885	21,950	24,174
7	335	-	163	150	62	-	-	-	800	1,004	1,139
866	899	954	1,473	1,550	1,927	-	-	-	2,339	2,449	2,881
501	875	525	-	900	900	-	-	-	501	1,775	1,425
-	-	-	-	-	-	11,217	11,517	11,627	11,217	11,517	11,627
96	133	145	1,429	2,097	1,887	4,314	4,403	4,087	5,839	6,633	6,119
-	-	-	-	-	-	-	-	-	20,896	20,608	20,884
-	-	47	-	-	165	-	-	-	-	-	4,789
<u>3,420</u>	<u>3,955</u>	<u>3,693</u>	<u>15,498</u>	<u>17,047</u>	<u>18,196</u>	<u>15,531</u>	<u>15,920</u>	<u>15,714</u>	<u>213,331</u>	<u>217,417</u>	<u>233,934</u>
(107)	(948)	-	3,487	1,271	-	501	(1,066)	-	2,302	(4,736)	-
-	-	-	-	-	-	-	-	-	4,771	4,500	-
<u>9,133</u>	<u>9,026</u>	<u>8,078</u>	<u>31,604</u>	<u>35,091</u>	<u>36,362</u>	<u>2,966</u>	<u>3,467</u>	<u>2,401</u>	<u>81,198</u>	<u>88,271</u>	<u>88,035</u>
<u>\$ 9,026</u>	<u>\$ 8,078</u>	<u>\$ 8,078</u>	<u>\$ 35,091</u>	<u>\$ 36,362</u>	<u>\$ 36,362</u>	<u>\$ 3,467</u>	<u>\$ 2,401</u>	<u>\$ 2,401</u>	<u>\$ 88,271</u>	<u>\$ 88,035</u>	<u>\$ 88,035</u>

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# GENERAL FUND

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

**MAJOR REVENUE SOURCES  
GENERAL FUND**



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

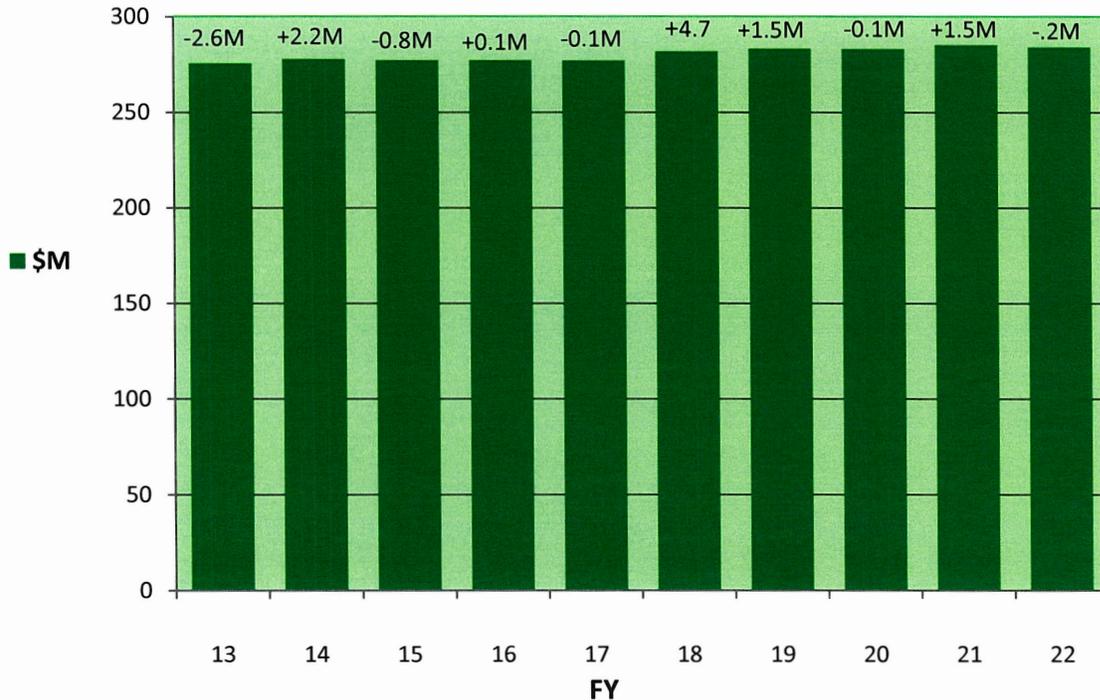
	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Adopted Budget</b>
Property Taxes (Net)	\$ 62,701,372	\$ 65,106,425	\$ 66,723,880
Sales Tax – Unrestricted	42,943,225	43,300,000	41,700,000
Sales Tax – Restricted	4,771,469	-	-
Other Taxes	3,278,008	3,459,277	2,851,250
Intergovernmental - Federal Aid	-	-	10,990,000
Intergovernmental - All Other	8,489,569	7,842,745	7,844,205
Charges for Services	20,696,867	22,965,866	19,394,087
Licenses and Permits	12,127,240	9,196,918	9,538,488
Fines & Forfeitures	8,121,833	8,310,515	8,031,395
Miscellaneous	5,998,103	6,021,366	5,902,967
	<u>169,127,686</u>	<u>166,203,112</u>	<u>172,976,272</u>
Appropriated for Tax Stabilization	-	5,198,783	4,924,450
Appropriated for Open Space	-	120,000	120,000
Appropriated for Tax Certioraris	-	1,800,000	1,800,000
Assigned to Prior Yr. Encumbrance	-	2,243,851	-
Unassigned	-	8,065,000	4,750,000
	<u>\$ 169,127,686</u>	<u>\$ 183,630,746</u>	<u>\$ 184,570,722</u>

# GENERAL FUND

**Property Tax Levy:** The assessed valuation of taxable properties in the City of White Plains on March 1, 2021 was \$284,300,633, a decrease of \$215,324 from 2020. The following schedule summarizes the changes from the 2020 roll:

	<u>Taxable Properties</u>	<u>Special Franchise</u>	<u>Total Taxable Roll</u>
FY 2020-2021 Taxable Roll	\$ 272,313,384	\$ 12,202,573	\$ 284,515,957
Assessments Added to Roll	3,974,930	26,160	4,001,090
Assessments Removed from Roll	(4,307,083)	-	(4,307,083)
Net Change to Partial Exemption	90,669	-	90,669
<b>FY 2021-2022 TAXABLE ROLL</b>	<b>\$ 272,071,900</b>	<b>\$ 12,228,733</b>	<b>\$ 284,300,633</b>
Net Change	\$ (241,484)	\$ 26,160	\$ (215,324)

## ASSESSMENT ROLL 10 YEAR HISTORY



The chart above shows the changes to the City's assessment roll over the last ten years. The City's assessment roll for FY 2021-2022 decreased by \$.2 million following an increase of \$1.5 million in the previous fiscal year. Components of the year-to-year change impacting the adopted budget are as follows: additional assessments of \$4.0 million, net change to partial exemptions of \$90,669 and assessments removed from the roll of \$4.3 million. The current fiscal year City tax rate is \$224.52. The fiscal year 2021-2022 budget adopts a property tax rate increase of 2.5%, or \$5.70 per thousand

# GENERAL FUND

of assessed value, for a total rate of \$230.22. For a residential home with a median assessment of \$13,500, City property taxes will be \$3,108, an increase of approximately \$77 annually. Revenue from payments in lieu of taxes (PILOTs) is budgeted at \$1.1 million in fiscal year 2021-2022, an increase of approximately \$45,000 from the current fiscal year. The following schedule summarizes the changes in the City's property tax levy, including PILOTs and prior year tax collections:

	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget
Property Tax Levy	\$61,032,931	\$63,879,523	\$65,451,692
Payments in Lieu of Taxes	1,348,168	1,048,902	1,093,803
Prior Year Collections	150,563	200,000	200,385
Allowance for Refunds/ Uncollected Taxes	169,710	(22,000)	(22,000)
	\$62,701,372	\$65,106,425	\$66,723,880
Tax Rate	\$217.07	\$224.52	\$230.22

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

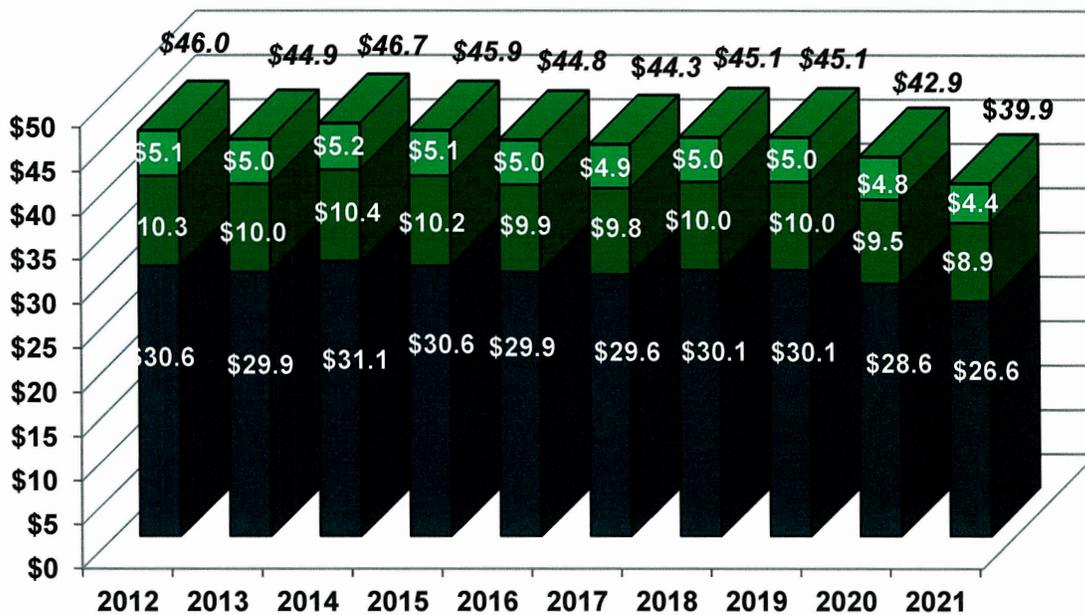
In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$719.34 per \$1,000 on July 1, 2021. This limit, when compared with the adopted tax rate of \$230.22, less allowable exclusions, leaves a potential taxing margin of \$536.08 per \$1,000.

**Sales Tax:** The following chart shows a ten-year history of receipts from the City's sales tax. Since its inception in 1973, the City's sales tax has generated significant revenues. The local sales tax rate was two percent until 1982 when Westchester County pre-empted one half of one percent of the tax, reducing the City's rate to one and a half percent. A significant shift in the tax burden from sales to property taxes occurred after 1982. Every two years since 1993, the City has needed approval from New York State to retain the full sales tax rate. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2.25%. The FY 2021-2022 adopted budget of \$41.7 million (the full 2 ¼% rate), is \$1.6 million less than the \$43.3 million included in the current year

# GENERAL FUND

budget. Not included in the sales tax budget is the 1/4% increase initially approved in June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The authorization for this tax was extended in May of 2021 and will now expire on August 31, 2023. The 1.5% base sales tax rate is permanent and not subject to renewal.

**Sales Tax Receipts  
(in Millions)  
10 Year History**



Rate increased from 1.5% to 2% effective 9/1/93. Additional .25% increase added 6/1/08, bringing unrestricted rate to 2.25% subject to renewal every two years. FY 2020-2021 receipts are projected.

On June 1, 2010, the City began to receive sales tax receipts for its Tax Stabilization Account based on the authorization for a 1/4% increase in the sales tax rate. As of June 30, 2020, there was \$4.9 million in the Tax Stabilization Account which was not appropriated. The use of these funds is restricted to appropriation for tax stabilization or for unknown contingencies as defined by Section 6-e of the General Municipal Law. Funds recognized on or before June 30, 2020 are available for appropriation in the City's 2021-2022 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2022-2023. This account is an important resource for the City to maintain a reasonably stable tax levy.

The 2021-2022 fiscal year adopted budget includes a sales tax estimate of \$41.7 million (23% of General Fund funding) which is almost \$2.0 million higher than the expectation for current year collections. The adopted budget for sales tax revenue is \$1.6 million less than the current year's budget due to the prolonged impact of the COVID-19 pandemic. The State does not supply the City with detailed information about its sales tax distribution, but we can only assume that the new internet

# GENERAL FUND

sales tax has offset some of the loss in traditional sales tax receipts since the beginning of the pandemic.

For the first nine months of fiscal year 2020-2021, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$30.4 million. Due to the COVID pandemic, sales tax receipts for that nine-month period decreased by 15% as compared to the prior year. The sales tax estimate in the adopted budget is conservative because at this time it is still unclear when the economy will fully rebound from the downturn associated with the pandemic. While the City's sales tax is an equitable way to fund the services needed in a retail, governing and business center, it must be recognized that it is a revenue source that is sensitive to economic fluctuations.

**Other Tax-Related Sources:** Revenue sources in this category include property tax interest and penalties (\$470,000), which is estimated at the same amount as in the current year's budget and the utilities gross receipts tax (\$1,176,000), which is an increase of almost 8% over the current year. The taxes levied for the Business Improvement District (B.I.D.) will remain at \$700,000. The remaining source in this category is the hotel occupancy tax budgeted at \$505,250, which is a decrease from the \$1,200,000 budgeted in the current year. This too is a COVID related decrease. This tax is also subject to authorization by the State. The current authorization is due to expire on December 31, 2021.

**Intergovernmental Revenues:** Intergovernmental revenues in the FY 2021-2022 adopted budget include the revenue expected to be received by the City of White Plains in the recently passed Federal American Rescue Plan Act of 2021. The total amount expected to be received is \$21.98 million. The first half of this amount is expected by the end of the current fiscal year and the remaining half, or \$10.99 million, is expected to be received in the 2021-2022 Fiscal Year.

General state aid, known as Aid and Incentives to Municipalities (AIM), is the second largest revenue item in this category and is budgeted at \$5.5 million. This is an increase from the \$4.4 million included in the adopted budget. The 20% reduction in aid included in the Governor's Budget was reinstated in the final NYS Budget after the State received significant funding from the Federal American Rescue Plan Act of 2021. The Mortgage Recording Tax revenue is budgeted at \$2,000,000 in the fiscal year 2021-2022 budget, the same amount as the current year's budget. Six month receipts totaled \$832,207 for the period April 2020 through September 2020. Preliminary returns for the second half of the year reinforce the \$2,000,000 projected to be received in the current year.

All other Intergovernmental revenue is budgeted at \$380,949.

**Charges for Services:** As part of the budget process each year, all departments are asked to review the fees that are charged for services provided to ensure that the historical relationship between the fees and the cost of providing the service is maintained. That exercise is especially critical in the development of any budget because of the limitations imposed by the property tax levy cap. Charges for Services in the adopted FY 2021-2022 budget total \$19.4 million, a decrease \$3.5 million or 15% as compared to the FY 2020-2021 adopted budget. This is mainly due to parking meter and parking permit revenue decreases. Since the COVID pandemic the amount of commuters and consumers coming into the City on a daily basis has decreased significantly. It is expected, however, that these revenues will increase next year and thus are budgeted \$2.8 million higher than is currently being projected for the current fiscal year. A charge to the Water Fund (\$1,466,455) for services provided by the General Fund, as well as a charge to the Sewer Rent Fund (\$795,477) is included in the adopted

# GENERAL FUND

budget. The charges in both categories reflect the need for increased engineering services from City staff to comply with federal and state mandates and to implement capital projects approved by the Common Council. Fee increases for Recreation and Youth programs approved earlier this year are also reflected in the adopted budget. Revenue for Police contract services will decrease from \$2.1 million to \$1.8 million.

Charges for services represents fees levied for a variety of City services including recreation and camp fees, vital statistic fees, towing, parking permits and fees, as well as charges to other funds and governmental entities.

**Licenses and Permits:** Revenue from various types of licenses and permits is budgeted conservatively at \$9.5 million, a slight increase over the FY 2020-2021 adopted budget. Receipts in this category last year totaled \$12.1 million, but are projected at around \$9.3 million for the current fiscal year. Revenues from the Building Department represent the largest component of this revenue category totaling \$6.3 million, or over 65% of the total category. Building permits are budgeted at \$4.0 million in fiscal year 2021-2022, 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 \$924,500. Of this amount, \$797,500 represents the City's share of monies expected from Cable Television Franchise Fees. Based on current agreements, cable television companies that operate within the City are required to remit 5% of their gross receipts to the City as part of their franchise agreement. These monies are then used by the City and its Cable TV Access Commission. This revenue source has been decreasing annually as consumers convert to new technology. It is estimated that this erosion will escalate over the next five years. Public Works revenue in this category includes permits for street openings, street obstructions and storm water permits and is expected to decrease 6% to \$1,074,750. Revenue from Public Safety permits are expected to decrease slightly based on revenue projections for the current fiscal year. Public Safety revenue includes permits for taxis, towing medallion and hazard alarm registration. Also included in the category of licenses and permits is filming fees and permits which are included in the adopted budget at \$80,000.

**Fines and Forfeitures:** Fines and forfeitures in the adopted budget total \$8.0 million, a minor decrease from the \$8.3 million in the fiscal year 2020-2021 adopted budget. Major revenue sources within this category include parking fines (\$6.1 million), fines and bail imposed through the City Court (down 20% to \$600,000 as courts are not yet back to pre-pandemic operating levels), overtime parking notices (\$85,733), hazard alarm fines (\$100,000), and fines imposed for red light violations (\$1.1 million). The adopted budget for the red light violations now assumes the use of cameras at all intersections authorized by the State.

**Miscellaneous Revenues:** Miscellaneous revenues are adopted at \$5.8 million in fiscal year 2021-2022, an increase of 9% from the current year's adopted budget. The largest revenue sources in this category are the rental of City properties (\$1,637,378), developer's contributions/fees (\$1,875,000), the lease of parking spaces within the Longview garage (\$895,121) and other City parking areas, as well as the rental of a portion of Renaissance Park (\$116,800). Other sources of revenue within this category are the sale of rolling stock and other surplus property, certain insurance reimbursements, and the partial repayment of health insurance fees (due over a five-year period). The revenue from the rental of City properties includes \$600,000 for the approved solar panel rental agreement initiative. It is expected that this agreement will add approximately \$1 million in new revenue for the City when fully implemented.

# GENERAL FUND

**Interest Income:** Interest income from the City's investments has varied over the years, based on the City's fund balance, revenue stream and investment rates. Due to historically low interest rates the adopted budget for interest earnings in FY 2021-2022 is \$122,475, a substantial decrease from what was received in 2019-2020 (\$955,662) but in line with what is estimated to be received in the current fiscal year.

**Appropriation of Fund Balance:** The City Charter states, "An amount not to exceed the undesignated fund balance as of the close of the preceding fiscal year may be appropriated for use in the (succeeding) budget year." The adopted budget for FY 2021-2022 recommends an appropriation of \$4.75 million to balance the budget. An appropriation of \$1,800,000 from fund balance committed to tax certiorari is also recommended. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$120,000) will be allocated towards debt service on prior recreation improvements and land acquired by the City. Finally, the adopted budget for FY 2021-2022 also includes an appropriation of \$4.9 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2019-2020 receipts from the quarter percent in sales tax dedicated for this purpose. The adopted appropriations of fund balance constitute 6% of the total general fund revenue budget. The appropriation of fund balance is an important tool in balancing the budget. One of the objectives of this budget is to maintain a structural balance on the revenue side of the budget without negatively impacting property taxes or total fund balance. The implementation of the Tax Stabilization Account (funded by a 1/4% increment in the sales tax rate) is an important component of maintaining that structural balance. However, care must be taken with this account as the cap on the property tax levy makes it more challenging to absorb any future annual deficits between operating revenues and expenditures.

**Revenue Outlook:** The City is committed to securing new sources of income to fund operations and to maintain or grow its fund balance in order to provide for long term financial stability. The adopted budget includes revenue (\$600,000) to be earned from the installation of solar panels over certain City facilities and garages. Continuation of the City's current temporary authorization of its sales tax rate, which provides approximately \$20 million annually, is a top priority for the City. The local hotel occupancy tax that also requires State renewal is expected to provide over \$.5 million in revenue to the City, but double this amount when the City emerges from the current economic downturn of the COVID-19 pandemic. The City has also negotiated payments from developers, who are using the County's IDA, to replace local sales and mortgage taxes. The adopted and future budgets will continue to reflect these payments based on the building permit approval process and loan closings. Also included in these negotiations, are payments into a fund to develop new parks in the City. The extension of the City's utilities gross receipts tax to cell phones is another revenue initiative that would enhance the City's revenues, but State approval is needed for this as well. The City will continue to adjust the revenue sources within its jurisdiction (charges for services, licenses and permits and certain fines), to reflect the increase in the cost of providing services, but the cooperation of the county and state will always be needed to impact certain revenue sources positively.

# GENERAL FUND

## 2021-2022 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

### Revenues:

<b>Proposed Budget</b>	<b>\$ 183,728,071</b>
Increase in New York State AIM Revenue	1,092,651
Decrease in the Appropriation of Fund Balance	-250,000
<b>Adopted Budget</b>	<b>\$ 184,570,722</b>

### Expenditures:

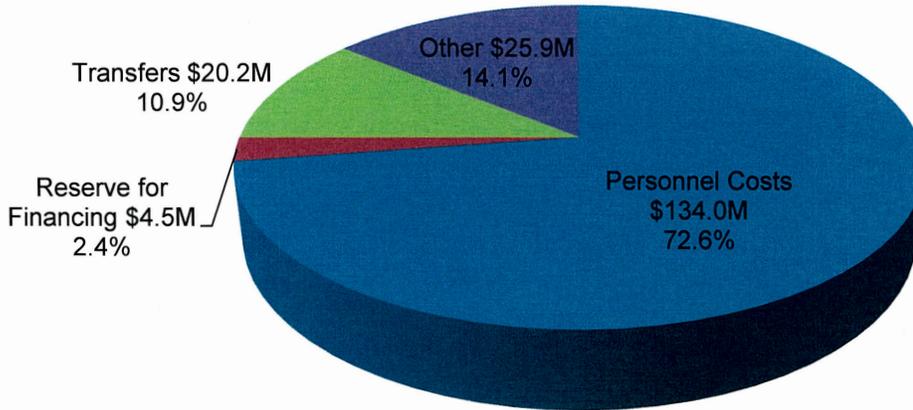
<b>Proposed Budget</b>	<b>\$ 183,728,071</b>
Increase in Salary and Benefit Adjustments	359,179
To Special Revenue Fund	22,500
Increase in the Reserve for Financing	425,972
Increase in the General Fund Contribution to the Library Fund	35,000
<b>Adopted Budget</b>	<b>\$ 184,570,722</b>

### OTHER FUNDS:

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

# GENERAL FUND

## MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2020 and last year's actual expenditures are shown below:

	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Revised Budget</u>	<u>2021-2022</u> <u>Budget</u>
<b><u>EXPENDITURES:</u></b>			
Salaries & Wages	\$ 74,923,833	\$ 78,575,226	\$ 80,095,820
Employee Benefits	47,943,847	51,052,305	53,881,327
Materials & Supplies	8,057,615	10,113,198	8,913,737
Direct Costs	14,754,873	18,163,351	15,957,505
Equipment/Rolling Stock	611,392	1,438,213	1,077,289
Reserve for Financing	-	3,959,390	4,463,710
Operating Transfers:			
Special Revenue Fund	-	-	22,500
Debt Service Fund	13,897,526	13,550,554	13,578,534
Library Fund	6,297,594	6,778,509	6,580,300
<b>Total Expenditures:</b>	<u>\$ 166,486,680</u>	<u>\$ 183,630,746</u>	<u>\$ 184,570,722</u>

**Salaries & Wages:** Based on approved pay plans, \$80.1 million is budgeted for salaries and wages, a decrease of \$.7 million or .9% from the FY 2020-2021 adopted budget. The decrease is the result of an increase in the number of unfunded positions in the 2021-2022 adopted budget, plus or minus many other factors, when compared to the current year budget. The FY 2021-2022 budget reflects positions filled as of the end of February 2021 with some adjustments for positions expected to be filled or become vacant in the future. An allowance for merit pay increases effective July 1, 2021 has been included in the Reserve for Financing. Pursuant to City policy, the salaries and wages budget

# GENERAL FUND

does not usually include funding for vacant full-time positions other than specific cases. For example, because of the start dates of training academies, funding has been provided for some currently vacant Public Safety positions. The City's salary and wages budget will continue to be adjusted throughout the year for any staffing changes that occur. The budget also provides funding for part-time positions in accordance with changes to the City's hourly pay plan. The budget for part-time salaries totals \$2.2 million in the adopted FY 2021-2022 budget, 12% less than the FY 2020-2021 adopted budget. Decreased funding for part-time salaries is due to certain programmatic changes related to the number of individuals being served due to New York State COVID regulations.

A total of 887 positions are authorized City-wide (of which 837 are funded) in the adopted budget. There are 771 full-time positions funded in the General Fund adopted budget out of an authorized total of 815 positions. No provision has been made in the adopted budget to fund any grant positions which may end during the fiscal year. Departmental overtime adopted budgets total \$4.9 million or 6% less than the amount funded in the current fiscal year. The largest decrease is allocated to contracted overtime in the Police Department based on the expected level of need for this service.

As full-time positions become vacant, unused appropriations for salaries and benefits are transferred by the Budget Department to the Reserve for Financing-Position Control account under the authority of the budget ordinances. Conversely, when positions are filled, or adjustments to wages are authorized by the Personnel Officer or the Common Council, sufficient funding is transferred from Position Control to cover the cost of salaries and benefits from the date of hire or adjustment through the end of the fiscal year. The filling of vacant positions is controlled by the Mayor who acts on requests of the Vacancy Release Committee which is comprised of the Budget Director, the Personnel Officer and the Chief of Staff. In order to provide maximum flexibility in meeting the City's short term staffing requirements, the budget ordinances continue to include authorization for the Budget Department to transfer full-time salary savings from the Position Control account to departmental overtime, part-time and temporary office help accounts provided the approval of the Vacancy Release Committee is secured. These transfers are done on an as needed basis and are driven by personnel changes throughout the fiscal year.

Personnel costs inclusive of employee benefits represent over 72% of the budget. To put the cost of the City's employees into perspective, the total revenues raised from the property tax and the sales tax, the two largest sources of revenue in the budget, are not sufficient to fund the cost of personnel. Salaries and benefits in the FY 2021-2022 adopted budget total \$134.0 million without consideration for merit increases or most vacancies. Revenues from the sales and real property tax are expected to total \$107.2 million. Accordingly, management of the City's work force through the Vacancy Release Committee is key to controlling costs.

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

# GENERAL FUND

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

	<b>Authorized</b>	<b>% of Total</b>
General Government	102	12 %
Parking	97	11 %
Public Works	234	26 %
Public Safety	392	44 %
Community Services	62	7 %
	887	100 %

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

**Employee Benefits:** Employee benefits in the adopted budget total \$53.9 million, an increase of \$2.4 million or 4.6% 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 \$6.0 million in FY 2021-2022, a slight decrease from the current year. The MTA payroll tax is also budgeted in this category at \$271,356.

Pension costs are the reason for the increase in this category of expense in the FY 2021-2022 adopted budget and are estimated at \$17.2 million, an increase of \$2.4 million which is more than a 16% increase when compared to the current adopted budget. Pension rates are set by the Office of the New York State Comptroller and are significantly higher than in the previous year. The rates are set as of March 31<sup>st</sup> of the prior year. The dip in the Pension Fund value last March, due to the negative impact on the Stock Market resulting from the COVID-19 pandemic, drove this increase. Even with the City's lower starting salaries for new employees, the estimated increase in pension costs is substantial. The adopted budget does not anticipate that rates will increase in the last three months of the new fiscal year based on the performance of the financial index used by the Office of the State Comptroller in calculating rates. The following chart provides a comparison of pension rates supplied by the State for 2019-2020 through 2021-2022.

<b>Pension Rates</b>	<b>04/01/19- 03/31/20 Actual</b>	<b>04/01/20- 03/31/21 Actual</b>	<b>04/01/21- 06/30/22 Budget</b>
<u>Police &amp; Fire Retirement:</u>			
Tier 2	24.3%	26.0%	30.9%
Tier 3	24.2%	25.7%	29.9%
Tier 5	19.8%	21.4%	26.0%
Tier 6	14.6%	16.0%	20.1%
<u>Employees Retirement System:</u>			
Tier 1	21.4%	21.6%	25.2%
Tier 2	19.5%	19.7%	23.0%
Tiers 3, 4	15.8%	16.1%	18.2%
Tier 5	13.2%	13.4%	15.2%
Tier 6	9.3%	9.3%	10.7%

# GENERAL FUND

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are budgeted at \$28.1 million in fiscal year 2021-2022, the same as the adopted budget for FY 2020-2021. The New York State Health Insurance Program (NYSHIP) has increased premium rates starting January 1, 2021 (2.7% for family plans; 4.2% for single plans) as compared to 2020. In addition, an increase of 5% is included in the adopted budget for January 1, 2022. Retiree health insurance costs are included in these increases and are budgeted at \$10.2 million, which is included in the total cost of health insurance above as is the cost for active employee premiums (\$15.6 million). Also included is the expense for Retirees Medicare Payments (\$1.6 million).

The City funds the entire premium cost for many active employees. However, new employees and some existing employees are responsible for a portion of their health insurance premiums. Many retirees must also contribute to their insurance. Effective April 1, 2020, certain retirees are eligible for 100% coverage once they are Medicare eligible plus five years. The City offers a voluntary health insurance "buy-out" program to all employees and retirees. This program generates savings for the City, a percentage of which is returned to the employees or retirees. Health insurance buyout payments for active employees is budgeted at \$530,000, while buyouts for retirees is budgeted at \$190,500.

Dental insurance premium payments are budgeted at \$504,753 based on the City's current number of eligible employees, which includes the CSEA, managerial/confidential and appointed officials. Based on the current CSEA agreement, the City will pay \$1,477 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$117,860, based on the current number of eligible employees and the contracted rate for next year of \$349 per employee. The premium for group life insurance is budgeted at \$73,250. Supplemental benefits, uniform maintenance and shoe allowance are budgeted in the amount of \$789,011. Also included in employee benefits are expenses related to education and training (\$113,270), tuition reimbursement (\$29,500) and work clothing, protective clothing and uniforms (\$487,366).

**Materials & Supplies:** Appropriations in this category of expense total \$8.9 million in the adopted budget, down 8% from the fiscal year 2020-2021 adopted budget. The largest decrease occurs in the cost of electricity which is down 14% from the current year adopted budget. The majority of this savings is a result of the continued installation of LED lighting in various locations throughout the City. Also reduced (by \$100,000) was the appropriation for street resurfacing. Appropriations for rolling stock repairs and maintenance are budgeted at \$1.4 million. The adopted budget for building and facility operations decreased slightly to \$1.0 million. Other major expenditures within the category of materials and supplies include office operations, traffic lighting operations and rentals.

**Direct Costs:** Direct costs, which are comprised primarily of insurance costs and contractual services (such as waste haul-away, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$16.0 million in the adopted budget, a decrease of 5% from the current year's adopted budget. Included in this category is \$700,000 for BID services (offset by BID assessments on the revenue side of the budget). The adopted budget includes an allocation of \$729,054 for the ambulance contract which as of the current fiscal year includes an additional ambulance for use in peak hours. The two largest components of direct costs are legal judgments and settlements for tax certiorari which is again budgeted at \$1.8 million and the contribution to the Self Insurance Fund (\$4.9 million). Other major components of Direct Costs include waste haul-away

# GENERAL FUND

services (\$904,599), service contracts (\$1.2 million), ticket collections (\$305,000) and credit card fees (\$554,766). Support to the Slater Center will remain at \$226,000. Bus transportation charges have decreased by 52% to \$55,325 due to COVID related safety measures. The adopted budget includes an allocation of \$810,000 for the red light camera contract as cameras for all authorized intersections will be on line.

**Equipment:** Included in this category is the acquisition of rolling stock and miscellaneous equipment. The adopted budget includes \$217,289 for the acquisition/replacement of equipment throughout various departments. Included in this amount is \$28,056 for machinery and tools, \$50,000 for protective services equipment, \$20,000 for parking meters and \$64,533 for computer and related equipment.

**Rolling Stock:** The City's Capital Improvement Program recommends the replacement of certain vehicles in FY 2021-2022. In the General Fund adopted budget, sixteen vehicles, including 10 hybrid police vehicles, plus a lawn tractor are funded with cash. Other vehicles planned to be financed with cash include an electric compact in the Building Department, a hybrid carryall and a pickup in the Fire Department and two electric cars and a hybrid carryall in the Department of Public Works. A total of \$860,000 has been included in the adopted budget for the above listed rolling stock items. The Capital Improvement Program also recommends the purchase of thirteen vehicles with the proceeds of debt at a total estimated cost of \$2,872,000. The following vehicles are recommended for replacement through the issuance of debt: a fire pumper truck, a vacuum sweeper, four garbage compactors, a passenger bus, a dump truck, two trailers, a wheel loader and a sidewalk plow.

**Reserve for Financing:** Pursuant to the City's Fiscal Performance Goals, the Reserve for Financing includes an amount not to exceed one percent of the budget as a contingency for unknown expenses which might occur during the fiscal year. The Reserve for Financing in the FY 2021-2022 Budget includes an allowance for merit pay increases owed as of July 1 pursuant to the CSEA contract as well as an allowance to settle any potential labor contracts. If necessary, funds will be transferred to the appropriate salary and benefit accounts after budget adoption. The adopted budget for the Reserve for Financing is \$4.5 million.

**Transfer to Library Fund:** The adopted budget includes a General Fund contribution to the Library Fund in the amount of \$6,580,300. All Library merit increases are currently budgeted in the General Fund pending their approval. Once approved, these monies will be moved to the Library Fund and the budget will be increased accordingly. The transfer to the Library Fund, is 3.6% of the City's total budget, approximately the same as this year. A more detailed analysis of the Library Fund Budget is contained in Section IV of this document.

**Transfer to Capital Projects Fund:** On February 1, 2021, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2021-2022 and the succeeding five years to the Common Council. Pursuant to City policy, the program is not adopted by the Common Council as a capital budget. Rather, the Common Council acts on each specific project, including the review of plans and specifications, and adopts budgets for each project at the completion of the competitive bidding process. The funding provided in this expenditure category represents the General Fund's cash contribution to those projects. The 2021-2022 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the adopted operating budget for FY 2021-2022, with the exception of rolling stock financed with cash as noted above. In addition to the rolling stock to be financed through the issuance of debt discussed

# GENERAL FUND

above, it is recommended that all other capital projects related to the General Fund be funded through debt issuance, with the exception of those projects for which grant funding is available.

**Transfer to Debt Service:** An appropriation for debt service in the amount of \$13.6 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 2021-2022. This is a similar amount as what was included in the current year adopted budget. In addition, an appropriation of debt service fund balance (\$1.3 million) is needed 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 for future appropriations.

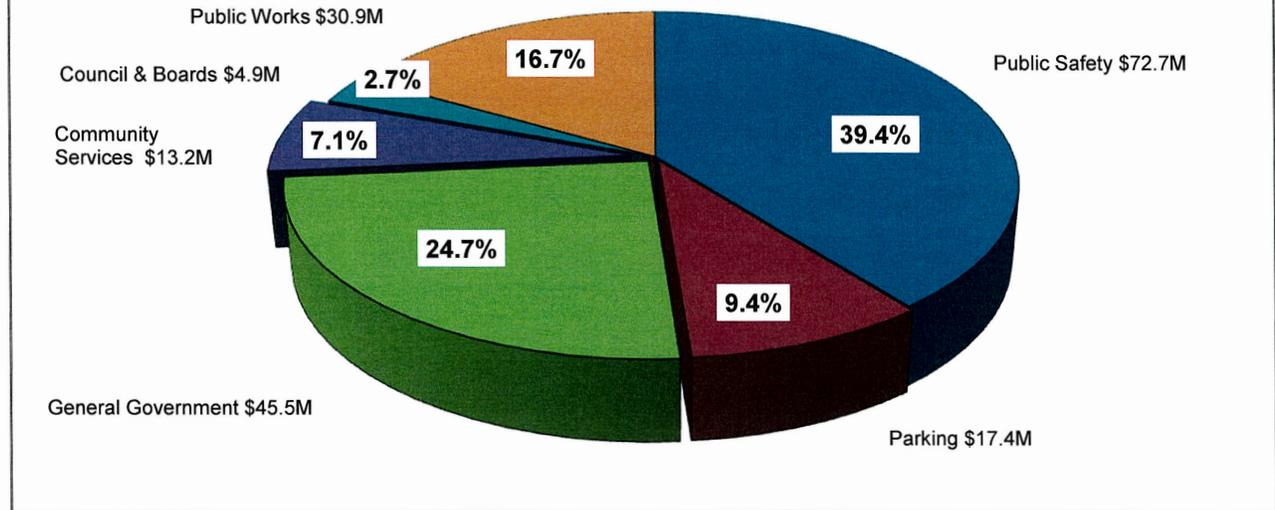
**Expenditure Outlook:** In the FY 2021-22 adopted budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Current labor contracts all include provisions for reduced pay plans for new employees. Also key to continued expenditure control are pension rates set by the State and other employee benefits. Grant funding for capital projects will reduce the challenge of funding future debt service costs.

The City continues to pay over a quarter of a million dollars annually city-wide in payroll tax to the MTA (Metropolitan Transportation Authority). This onerous tax has been repealed by the State on many small businesses, schools and not-for-profits. It makes no sense for City government to continue to be saddled with this obligation. Relief from the State is needed for this tax and for numerous unfunded mandates that originate at the state level. A two percent cap on municipal tax levies has been imposed by the State with the promise of mandate relief to result in expenditure savings. Until the state delivers on its promise, funding the expenditures required to provide the services needed by our residents will continue to be an enormous challenge and could, in the future, require the City to override the property tax limit as some communities have already done.

There will undoubtedly continue to be upward pressure on costs in the future due to employee salary progression as well as increased demand for services driven by the expansion of the White Plains population - both resident and non-resident. For example, there has been an expansion of services provided by the Youth Bureau through the active pursuit of grants. However, there has been no moderation or reduction in the amount the General fund provides for youth services. In response to these pressures, the City will need to continue to look at duplication of services, new technologies and other approaches to improve efficiency. One example of an expenditure efficiency that the City has achieved in the adopted budget is the lowering of costs for electricity through solar panels to be installed over certain City property.

In the current economic environment and as the Country emerges from the economic crisis related to the COVID-19 pandemic, controlling expenditures is of critical importance. If not for the increase in pension costs related to the rate increase imposed by New York State, the total expenses in FY 2021-2022 adopted budget for the City would have increased by only .4% as compared to the current year adopted budget.

## GENERAL FUND EXPENDITURES BY DEPARTMENT

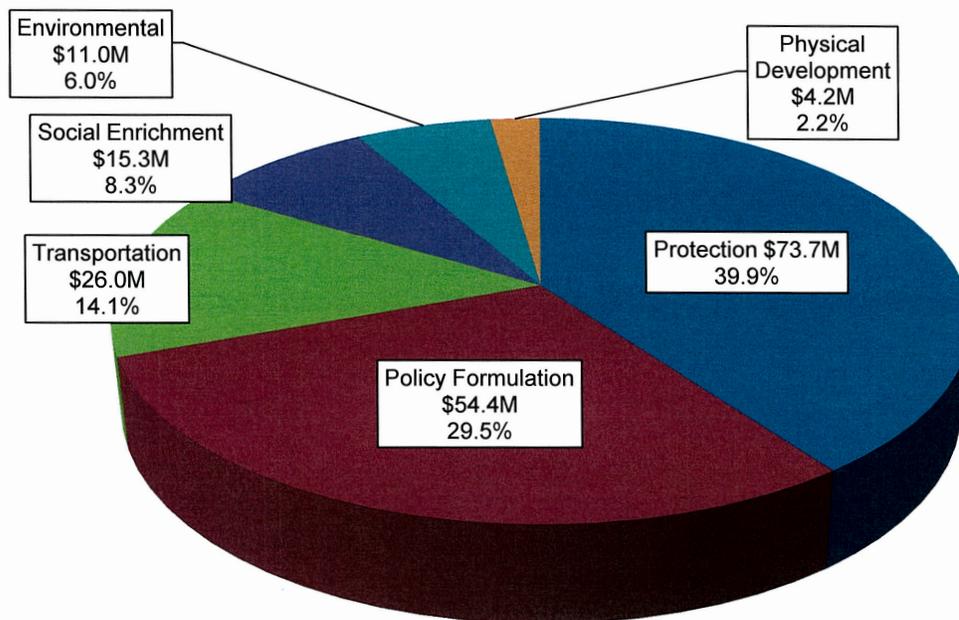


Department	2021-2022 Budget	Percent of Total	Department	2021-2022 Budget	Percent of Total
<b>Council &amp; Boards:</b>			<b>Public Works:</b>		
Council*	\$4,859,961	2.63%	Bureau of Admin.	1,708,404	0.93%
City Court	25,500	0.01%	Bureau of Engineering	2,981,573	1.62%
Board of Assessment Review	18,731	0.01%	Bureau of Bldg. Mntce.	3,932,188	2.13%
Zoning Board of Appeals	3,092	0.00%	Bureau of Garage & Shop	2,444,604	1.32%
Real Estate Committee	3,000	0.00%	Bureau of Storm Water	80,986	0.04%
Board of Ethics	300	0.00%	Bureau of Highways	9,596,921	5.20%
White Plains Housing Authority	10,538	0.01%	Parks Maintenance	2,047,058	1.11%
	<u>4,921,122</u>	<u>2.67%</u>	Bureau of Sanitation	8,047,585	4.36%
				<u>30,839,319</u>	<u>16.71%</u>
<b>General Government:</b>			<b>Public Safety:</b>		
Office of the Mayor	999,737	0.54%	Public Safety Admin.	1,882,978	1.02%
City Clerk Office	707,691	0.38%	Fire Department	29,235,919	15.84%
Law Department	3,049,785	1.65%	Police Department	41,541,474	22.52%
Assessor Office	690,077	0.37%		<u>72,660,371</u>	<u>39.38%</u>
Finance Department	32,336,641	17.52%			
Budget Department	546,141	0.30%	<b>Community Services:</b>		
Information Technology	1,598,601	0.87%	G/F Contribution to Library	6,580,300	3.57%
Purchase Department	502,141	0.27%	Recreation & Parks	3,660,335	1.98%
Planning Department	1,194,489	0.65%	Youth Bureau	2,968,846	1.61%
Building Department	2,928,876	1.59%		<u>13,209,481</u>	<u>7.16%</u>
Personnel Department	961,025	0.52%			
	<u>45,515,204</u>	<u>24.66%</u>	<b>Total Expenditures</b>	<u>\$184,570,722</u>	<u>100.00%</u>
<b>Parking:</b>					
General Operations	8,750,162	4.74%			
Garages	2,027,894	1.10%			
Lots	232,861	0.13%			
Violations	1,768,424	0.96%			
Enforcement	2,739,046	1.48%			
Enforcement - City Center	295,543	0.16%			
Traffic Operations	1,611,295	0.87%			
	<u>17,425,225</u>	<u>9.44%</u>			

\*Includes the City's Reserve for Financing

# GENERAL FUND

## EXPENDITURES BY ACTIVITIES



### GENERAL FUND BUDGET BY ACTIVITIES:

Listed below are the City's six goals which emphasize the very high level of service desired by the citizens of White Plains.

#### 1. POLICY FORMULATION AND ADMINISTRATION

White Plains will be a well-managed and financially sound City in which policies are formulated to meet community needs and protect the community's interests and in which efficient management support activities are provided that assist in the attainment of all City goals.

#### 2. PROTECTION OF PERSONS AND PROPERTY

White Plains will be a City which protects its people and property from external harm and promotes an atmosphere of personal security.

#### 3. ENVIRONMENTAL PROTECTION

White Plains will be a City which protects the environmental health and welfare of its people.

# GENERAL FUND

## 4. TRANSPORTATION

White Plains will promote a network of integrated transportation facilities which allows for the movement of people and goods quickly, safely and economically.

## 5. SOCIAL ENRICHMENT OPPORTUNITIES

White Plains will be a beautiful City in which a variety of recreational and cultural activities are available. The City will promote the enlargement of the personal and social characteristics of a diverse population.

## 6. PHYSICAL RESOURCE DEVELOPMENT

White Plains will be a City which supports the balanced development, improvement, and protection of its physical resources. The City will promote the creation of economic opportunities.

The goals specify the ultimate end which the City is attempting to achieve. The goals set for the City may never be fully accomplished; indeed, the progress made toward each one may only be partially affected by our local government. However, the value of all governmental programs must eventually be measured by the extent to which they reflect the needs and concerns of the community. Without specific goals which reflect many of the basic themes which run through our lives, those comparisons would be difficult to make and impossible to evaluate.

Each activity provided by the City is "linked" to a City-wide goal so that financial and performance information may be captured to evaluate the City's success in achieving its goals. The "linkage" transcends departmental lines so that the efforts of various service providers may be evaluated jointly.

The combined expenditure budgets for all activities according to the City-wide goals are as follows:

<u>City-wide Goal</u>	<u>Revised 2020-2021</u>	<u>Adopted 2021-2022</u>	<u>Percent Change</u>
Policy Formulation and Administration			
City Wide Expenses*	\$ 36,348,195	\$ 36,725,279	1.0%
Other	18,583,460	17,672,878	(4.9)%
Protection of Persons & Property	70,716,714	73,659,144	4.2%
Environmental Protection	10,890,938	11,057,447	1.5%
Transportation	26,969,843	26,023,373	(3.5)%
Social Enrichment Opportunities	15,893,745	15,260,842	(4.0)%
Physical Resource Development	4,227,851	4,171,759	(1.3)%
<b>Total Expenditures:</b>	<b>\$ 183,630,746</b>	<b>\$ 184,570,722</b>	<b>0.5%</b>

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

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# GENERAL FUND

## FORECAST OF FINANCIAL CONDITION

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

Fiscal Year	Total Revenues & Other Sources	Total Expenditures & Other Uses	Revenues Over/(Under) Expenditure	Tax Stabilization Account	Fund Balance
2015-16	\$155,024,540	\$158,263,545	\$(3,239,005)	\$4,979,155	\$35,431,213
2016-17	155,964,535	160,211,964	(4,247,429)	4,931,035	36,114,819
2017-18	158,979,564	164,583,139	(5,603,575)	5,007,666	35,518,910
2018-19	164,402,611	166,480,702	(2,078,091)	5,011,553	38,452,372
2019-20	164,356,217	166,486,676	(2,130,459)	4,771,469	41,093,382

**Expenditures:** The foregoing schedule shows the impact of the City's plan to re-build its fund balance and restore fiscal stability over the past five years. The impact of previous staff reductions and the implementation of different pay plans for new employees by the City continue to be reflected in the expenditure column. Beginning in fiscal year 2015-2016, new union contracts included significant changes to pay grades for new employees. These changes will continue to provide significant savings in future payroll expenses and related benefits. During FY 2016-2017 and 2017-2018 all unions agreed to new contracts with the City. The cost of living adjustments (COLAs) for these unions varied based on the savings each union was able to generate by changing its pay plans for new hires. Expenditure growth for FY 2015-2016 was 1%, the same as for FY 2016-2017. Expenditure growth for FY 2017-2018 was 2.7%. FY 2018-2019 expenditure growth was 1.2%. There was no expenditure growth for FY 2019-2020. Expenditure growth for FY 2020-2021 is projected at 1.4%. The main component of the growth is the significant increase in pension costs due to the rates set by New York State. Pension rates continue to negatively impact expenditures.

**Revenues:** The General Fund's two major sources of revenue, the property tax and sales tax, are included in the FY 2021-2022 adopted budget at \$65.5 million and \$41.7 million, respectively. Property tax rates generally increase to fund losses in assessed value and expenditure growth not funded through an increase in sales tax receipts and other revenue sources. The economic downturn of COVID-19 pandemic which has negatively impacted revenues in the City has stressed this balance even more so. As an example, sales tax revenue collections which were \$45.1 million in FY 2018-2019 decreased to \$42.9 million in FY 2019-2020 as the pandemic began. Sales tax revenues continue to decrease in the current fiscal year and are projected at \$39.9 million. This revenue is expected to increase in the next fiscal year but still fall below the pre-pandemic level of collections. Federal Relief aid in the amount of \$21.98 million has been allocated to the City in the "American Rescue Plan Act of 2021". This revenue will be received in two equal allocations. The first allocation will be received in FY 2020-2021 and will help to offset revenue losses already incurred since the beginning of the pandemic and the second allocation will be received during the next fiscal year. While this revenue falls short of the actual revenue loss expected by the City due to the pandemic it, combined with the City's strong fiscal standing when the pandemic began, is expected

# GENERAL FUND

to allow the City to endure this economic challenge with little disruption to the vital services and programs provided.

Assessed value decreased by \$215,324 in FY 2021-2022. Over the past ten years, the assessment roll has increased by a total of \$8.8 million. Until new projects currently approved and/or under consideration by the City are actually constructed, it is anticipated that there will be no substantial growth in the assessment roll other than additional transfers from the PILOT roll.

This year, the City (and all other local taxing jurisdictions) is again required to comply with, or override by a super majority, a state-imposed cap on its property tax levy. This year the cap is based on a 1.2% inflation growth, plus or minus other factors. The adopted property tax levy will increase by \$1.6 million; the levy reflects the amount of revenue that is required to be generated from the City's assessment roll to balance the City's budget after all other revenues have been included.

The City's sales tax represents 23% of adopted operating revenues in the General Fund based on an unrestricted City sales tax rate of 2.25%. The City also receives another 1/4% sales tax which is dedicated by statute to a Tax Stabilization and Reserve Account. This fund is an important tool for the City to re-build its fund balance and provide property tax rate stability in future years. Only a 1.5% sales tax rate is permanent. Sales tax receipts decreased by 2.3% in fiscal year 2015-2016 before decreasing again (1.0%) in the next fiscal year. Receipts increased (1.6%) in FY 2017-2018, and again in 2018-2019, but only by 0.1%. As previously mentioned, once the economy began to struggle after the onset of the COVID-19 pandemic this revenue decreased dramatically. The projection for the current year is \$39.9 million, a decrease of 7%. For the 2021-2022 fiscal year, sales tax is budgeted conservatively at \$41.7 million for unrestricted sales tax. While sales tax revenue has decreased dramatically so far this fiscal year, it is expected that as more and more people are vaccinated and safety restrictions can be lifted that the economy will open up and sales tax revenues will increase again over the next year and perhaps well beyond the amount budgeted for FY 2021-2022. In future years, sales tax revenue collections should continue this increasing trend as the National Economy continues to improve. As the foregoing chart indicates, expenditures have exceeded revenues, but the tax stabilization has made it possible to overcome that deficit and increase fund balance.

The next largest source of operating revenue to the City in the General Fund is Charges for Services which is budgeted at \$19.4 million in the FY 2021-2022 adopted budget. This is an increase of 16.9% over the current fiscal year forecast of \$16.6 million. This category of revenue provides 10.5% of the funding in the adopted budget. Charges for Services in several departments are raised periodically to reflect the increased cost of providing services. In the 2021-2022 Budget, Recreation and Parks proposed minor fee increases in this category. The Parking Department is expected to raise almost \$20 million in Charges for Services and Fines and Forfeitures combined next year to finance the construction, maintenance and operation of the City's extensive parking system which serves residents and non-residents alike. Parking revenues, like sales tax collections, were also hit hard by the recent economic downturn and collections are currently well below what was collected in recent years. There are no parking fee increases included in the adopted budget. The City will continue to periodically evaluate its parking fees in order to ensure that the ongoing and future needs of its parking system will be met. Revenue from licenses and permits is approximately \$9.5 million in the adopted budget. Building permit revenue is budgeted at \$4.0 million, up from the \$3.8 million budgeted in the current year but below what was actually received in the two prior fiscal years. Projections for this year are expected to come in around the \$3.8 million that was budgeted.

# GENERAL FUND

The 20% reduction in State Aid that was included in the proposed budget to match what was in the Governor's Budget has been restored. This has resulted in an increase of \$1.1 million in State Aid when compared to the proposed budget. There has been no increase in State Aid for municipalities in several years in spite of increases in aid to school districts that also operate under the tax levy cap. Several other major categories of revenue, such as mortgage tax and building permits, are projected to fluctuate with changes in economic activity. Mortgage tax receipts are budgeted at the same amount (\$2 million) as the current year's adopted budget. Interest income is projected to remain about the same as is currently forecasted for the current year but well below what has been earned in previous years due to historically low interest rates.

**Fund Balance:** The total appropriation of fund balance in the adopted fiscal year 2021-2022 General Fund budget has decreased from \$15.2 million to \$11.6 million. The appropriation of unassigned fund balance will decrease by \$3.3 million to a total of \$4.75 million. An appropriation of \$4.9 million from the Tax Stabilization Account is also included in the adopted budget. Other fund balance appropriations in FY 2021-2022 include \$120,000 from the recreation and open space reserve, and \$1,800,000 from the tax certiorari reserve.

# GENERAL FUND

The following forecasts are not absolutes, but are provided to stimulate a constructive discussion of the City's overall economic position as the Common Council reviews the adopted budget.

	Actual 2019-20	Forecast 2020-21	Forecast 2021-22
<b>Revenues &amp; Other Sources</b>			
Property Tax Levy (net)	\$ 62.7	\$ 64.7	\$ 66.6
Sales Tax - Unrestricted	43.0	39.9	43.0
Other Tax Related Items	3.3	2.8	3.2
Intergovernmental	8.5	18.3	14.8
Charges for Services	20.7	16.6	19.9
Licenses Permits	12.1	9.3	9.6
Fines & Forfeitures	8.1	7.9	8.4
All Other	6.0	4.7	6.0
	<u>164.4</u>	<u>164.2</u>	<u>171.5</u>
<b>Expenditures &amp; Other Uses:</b>			
Salaries & Wages	74.9	77.0	77.4
Employee Benefits	47.9	50.0	52.5
Materials & Supplies	8.1	7.3	8.6
Direct Costs	14.8	14.2	15.5
Equipment/Rolling Stock	0.6	0.5	1.0
Reserve for Financing	0.0	0.0	2.0
<b>Interfund Transfers:</b>			
Library Fund	6.3	6.3	6.5
Debt Service Fund	13.9	13.6	13.6
Other Funds	0.0	0.0	0.0
	<u>166.5</u>	<u>168.9</u>	<u>177.1</u>
Total Revenues Over (Under) Expenditures	(2.1)	(4.7)	(5.6)
Restricted Sales Tax	4.8	4.5	4.6
Beginning Fund Balance	38.4	41.1	40.9
Ending Fund Balance	<u>\$ 41.1</u>	<u>\$ 40.9</u>	<u>\$ 39.9</u>
<b>Components of Ending Fund Balance:</b>			
Non-spendable (inventory/ prepaid expenditures/receivables)	\$ 1.1	\$ 1.1	\$ 1.1
Assigned to purchases on order	2.1	2.4	2.2
Assigned to tax certiorari	4.0	5.0	5.0
Assigned to subsequent year's expenditure	15.2	11.8	12.7
Assigned to WP Housing Authority	0.2	0.0	0.0
Committed for open space	0.2	0.2	0.2
Restricted for tax stabilization	4.9	4.5	4.6
Unassigned	13.4	15.9	14.1
Total Components of Ending Fund Balance	<u>\$ 41.1</u>	<u>\$ 40.9</u>	<u>\$ 39.9</u>

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

	2019-20 Actual*	2020-21		Adopted 2021-22 Budget
		Revised Budget 12/31/2020	Year to Date Actual 12/31/2020	
<b>REVENUES:</b>				
Property Taxes	\$ 62,531,662	\$ 65,128,425	\$ 64,431,246	\$ 66,745,880
Allowance for Uncollected Taxes	169,710	(22,000)	-	(22,000)
Net Tax Contribution	62,701,372	65,106,425	64,431,246	66,723,880
Sales Tax - Unrestricted	42,943,225	43,300,000	19,546,823	41,700,000
Sales Tax - Restricted	4,771,469	-	2,171,869	-
Hotel Occupancy Tax	875,487	1,200,000	205,290	505,250
Tax Related Items (Other than Levy)	2,402,521	2,259,277	1,390,858	2,346,000
Intergovernmental:				
FED/American Rescue Plan	-	-	-	10,990,000
NYS/AIM	4,826,088	5,463,256	762,242	5,463,256
Other	3,663,481	2,379,489	1,037,246	2,380,949
Charges for Services	20,696,867	22,965,866	9,985,363	19,394,087
Licenses & Permits	12,127,240	9,196,918	4,886,513	9,538,488
Fines & Forfeitures	8,121,833	8,310,515	2,911,568	8,031,395
Miscellaneous	5,042,441	5,280,366	2,246,270	5,780,492
Interest	955,662	741,000	52,401	122,475
<b>Total Revenues</b>	<b>169,127,686</b>	<b>166,203,112</b>	<b>109,627,689</b>	<b>172,976,272</b>
Fund Balance:				
Restricted for Tax Stabilization	-	5,198,783	-	4,924,450
Committed to Open Space/Recreation	-	120,000	-	120,000
Committed to Tax Certs	-	1,800,000	-	1,800,000
Assigned for Pr. Yr. Enc.	-	2,243,851	-	-
Unassigned	-	8,065,000	-	4,750,000
<b>Total Funds Available</b>	<b>\$ 169,127,686</b>	<b>\$ 183,630,746</b>	<b>\$ 109,627,689</b>	<b>\$ 184,570,722</b>
<b>EXPENDITURES:</b>				
Salaries & Wages	\$ 74,923,833	\$ 78,575,226	\$ 37,505,749	\$ 80,095,820
Employee Benefits	47,943,847	51,052,305	24,824,183	53,881,327
Materials & Supplies	8,057,615	10,113,198	3,431,402	8,913,737
Direct Costs	14,754,873	18,163,351	10,682,284	15,957,505
Equipment/Rolling Stock	611,392	1,438,213	403,501	1,077,289
Operating Transfers:				
Debt Service Fund	13,897,526	13,550,554	4,159,560	13,578,534
Special Revenue Fund	-	-	-	22,500
Library Fund	6,297,594	6,778,509	2,872,495	6,580,300
Reserve for Financing	-	3,959,390	-	4,463,710
<b>Total Expenditures</b>	<b>\$ 166,486,680</b>	<b>\$ 183,630,746</b>	<b>\$ 83,879,174</b>	<b>\$ 184,570,722</b>
<b>ASSESSED VALUATION</b>	<b>\$ 283,027,686</b>	<b>\$ 284,515,957</b>		<b>\$ 284,300,633</b>
<b>PROPERTY TAX RATE</b>	<b>\$217.07</b>	<b>\$224.52</b>		<b>\$230.22</b>

\* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2019-June 30, 2020

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# **GENERAL FUND BUDGET SCHEDULES**

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

REVENUES:	2019-2020 Actual	2020-2021 Revised Budget 12/31/2020	2020-2021 Recognized 12/31/2020	2021-2022 Adopted Budget	% Increase (Decrease)
<b>Taxes &amp; Related Items:</b>					
Property Tax Levy	\$ 61,032,931	\$ 63,879,523	\$ 63,795,014	\$ 65,451,692	2%
Interest-Penalty	389,000	350,000	130,671	350,000	0%
Pr Yr Property Tax Collection	150,563	200,000	(1,347)	200,385	
Payments in Lieu of Taxes	1,348,168	1,048,902	637,579	1,093,803	4%
Allowance for Uncollected Taxes	169,710	(22,000)	-	(22,000)	0%
Property Tax Interest-Penalty	130,200	120,000	35,227	120,000	0%
BID Assessments	700,000	700,000	700,000	700,000	0%
Sales & Use Tax - Unrestricted	42,943,225	43,300,000	19,546,823	41,700,000	-4%
Sales & Use Tax - Restricted	4,771,469	-	2,171,869	-	0%
Hotel Occupancy Tax	875,487	1,200,000	205,290	505,250	-58%
Utility Gross Receipts	1,183,321	1,089,277	524,960	1,176,000	8%
Total Taxes & Related Items	<u>113,694,074</u>	<u>111,865,702</u>	<u>87,746,086</u>	<u>111,275,130</u>	<u>-1%</u>
<b>Intergovernmental:</b>					
Federal:					
Federal Relief Aid	-	-	-	10,990,000	100%
Senior Citizens T-III B	20,973	19,500	10,711	21,000	8%
Dept. of Justice Vest Partnership	6,355	18,400	12,709	18,400	0%
Nutrition Title-III C	45,386	35,200	17,600	35,200	0%
Other	13,916	6,200	3,100	6,200	0%
Total Federal	<u>86,630</u>	<u>79,300</u>	<u>44,120</u>	<u>11,070,800</u>	<u>13861%</u>
State:					
AIM	4,826,088	5,463,256	762,242	5,463,256	0%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
Mental Health	34,220	45,000	2,731	35,000	-22%
NYS Unified Court System	58,248	60,000	59,948	60,000	0%
NYS Criminal Justice Service	6,355	4,000	4,766	4,000	0%
Youth Program	18,333	30,519	-	30,519	0%
Other	19,099	37,970	25,568	47,930	26%
Total State	<u>4,990,393</u>	<u>5,668,795</u>	<u>869,280</u>	<u>5,668,755</u>	<u>0%</u>
County and Local Support:					
Mortgage Tax	3,323,124	2,000,000	832,207	2,000,000	0%
Stop DWI/SEAS Program	3,922	8,400	4,971	8,400	0%
Community Development	85,500	86,250	48,910	86,250	0%
Total County	<u>3,412,546</u>	<u>2,094,650</u>	<u>886,088</u>	<u>2,094,650</u>	<u>0%</u>
Total Intergovernmental	<u>8,489,569</u>	<u>7,842,745</u>	<u>1,799,488</u>	<u>18,834,205</u>	<u>140%</u>
<b>Charges for Services:</b>					
General:					
Building Code Enforcement Fees	110,178	110,000	90,529	115,000	5%
Civil Service Exam Fees	76,253	25,250	2,578	14,700	-42%
Community Development	38,400	37,800	40,400	38,200	1%
Sewer Fund	542,000	558,260	558,260	795,477	42%
Water Fund	995,000	1,024,850	1,024,850	1,466,455	43%
White Plains URA	18,522	8,250	13,212	8,250	0%
WP School District	60,000	60,000	60,000	60,000	0%
Other	4,478	4,700	4,160	4,550	-3%
Total General	<u>1,844,831</u>	<u>1,829,110</u>	<u>1,793,989</u>	<u>2,502,632</u>	<u>37%</u>

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

<b>REVENUES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Recognized 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Charges for Services (cont'd):</b>					
Departmental:					
City Clerk	127,338	115,700	49,826	120,600	4%
Parking Department	14,635,842	15,461,748	6,618,022	12,234,119	-21%
Public Safety	1,864,815	2,835,026	900,622	2,242,262	-21%
Public Works	251,460	282,629	143,567	241,571	-15%
Recreation & Parks	1,313,028	1,581,750	469,841	1,193,000	-25%
Youth Services	659,553	859,903	9,496	859,903	0%
Total Departmental	<u>18,852,036</u>	<u>21,136,756</u>	<u>8,191,374</u>	<u>16,891,455</u>	<u>-20%</u>
Total Charges for Services	<u>20,696,867</u>	<u>22,965,866</u>	<u>9,985,363</u>	<u>19,394,087</u>	<u>-16%</u>
<b>Licenses and Permits:</b>					
Building Department	8,789,059	5,742,750	2,565,472	6,252,550	9%
City Clerk	17,196	20,900	5,629	16,000	-23%
City Franchise Fees	1,029,713	972,211	484,332	931,211	-4%
Office of Mayor	81,000	100,000	29,700	80,000	-20%
Planning	20,750	5,000	8,119	6,000	20%
Public Safety	1,135,272	1,213,957	1,032,664	1,174,977	-3%
Public Works	1,054,250	1,139,500	757,997	1,074,750	-6%
Recreation & Parks	-	2,600	2,600	3,000	15%
Total Licenses and Permits	<u>12,127,240</u>	<u>9,196,918</u>	<u>4,886,513</u>	<u>9,538,488</u>	<u>4%</u>
<b>Fines &amp; Forfeitures:</b>					
Alarm Ordinance	53,875	130,000	23,575	100,000	-23%
Fines & Bail Court	546,453	750,000	121,865	600,000	-20%
Forfeited Deposits	1,950	300	-	300	0%
Overtime Parking Notices	95,750	110,600	42,867	85,733	-22%
Parking Fines	6,229,012	6,159,615	2,218,080	6,100,000	-1%
Red Light Fines	1,194,793	1,160,000	505,181	1,145,362	-1%
Total Fines & Forfeitures	<u>8,121,833</u>	<u>8,310,515</u>	<u>2,911,568</u>	<u>8,031,395</u>	<u>-3%</u>
<b>Miscellaneous:</b>					
Sale of Property	353,764	131,250	55,126	181,000	38%
Insurance Recovery	109,385	129,500	62,391	107,500	-17%
Contributions-Developer	1,671,640	1,796,803	825,000	1,875,000	4%
Contributions- Miscellaneous	41,157	17,700	822	15,500	-12%
Tenant Emergency Protection	98,099	106,000	106,000	98,000	-8%
Rents - Commissions	965,361	1,357,247	165,200	1,754,178	29%
Senior Citizens	36,706	62,000	5,606	40,000	-35%
Other	1,766,329	1,679,866	1,026,125	1,709,314	2%
Total Miscellaneous	<u>5,042,441</u>	<u>5,280,366</u>	<u>2,246,270</u>	<u>5,780,492</u>	<u>9%</u>
<b>Interest</b>	<u>955,662</u>	<u>741,000</u>	<u>52,401</u>	<u>122,475</u>	<u>-83%</u>
<b>Transfer from Capital Projects Fund</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Appropriation of Fund Balance:</b>					
Prior Year Encumbrances	-	2,243,851	-	-	-100%
Apprtd. Open Space Reserve	-	120,000	-	120,000	0%
Apprtd. Tax Certiorari Reserve	-	1,800,000	-	1,800,000	0%
Apprtd. Tax Stabilization Reserve	-	5,198,783	-	4,924,450	-5%
Apprtd. Fund Balance	-	8,065,000	-	4,750,000	-41%
Total Appropriation of Fund Balance	<u>-</u>	<u>17,427,634</u>	<u>-</u>	<u>11,594,450</u>	<u>-33%</u>
<b>Total Revenues</b>	<u>\$ 169,127,686</u>	<u>\$ 183,630,746</u>	<u>\$ 109,627,689</u>	<u>\$ 184,570,722</u>	<u>1%</u>

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

EXPENDITURES:	2019-2020 Actual	2020-2021 Revised Budget 12/31/2020	2020-2021 Exp/Encumb 12/31/2020	2021-2022 Adopted Budget	% Increase (Decrease)
<b>Salaries and Wages:</b>					
Elected	\$ 380,326	\$ 380,326	\$ 186,494	\$ 394,890	4%
Appointed	4,067,400	4,072,367	1,987,841	4,292,420	5%
Managerial/Confidential	2,616,130	2,703,972	1,351,313	3,286,316	22%
CSEA	21,486,578	22,024,028	10,780,556	22,002,384	0%
Police	20,267,729	21,612,922	10,548,803	22,167,083	3%
Fire	15,810,043	16,095,230	7,948,426	16,701,419	4%
Sanitation	3,961,147	3,805,558	1,970,561	3,943,756	4%
Overtime:					
Managerial/Confidential	18,011	27,132	7,414	27,359	1%
CSEA	847,047	1,216,623	331,762	1,109,271	-9%
Police	2,310,868	2,852,785	1,098,872	2,700,000	-5%
Fire	925,156	917,100	550,009	915,600	0%
Sanitation	138,280	180,776	61,928	161,323	-11%
Other:					
P/T & Seasonal	1,896,879	2,531,858	605,950	2,239,450	-12%
207-A & Pensioner Payments	198,239	154,549	75,820	154,549	0%
Total Salaries & Wages	<u>74,923,833</u>	<u>78,575,226</u>	<u>37,505,749</u>	<u>80,095,820</u>	<u>2%</u>
<b>Employee Benefits:</b>					
Social Security	5,545,896	5,940,248	2,729,183	6,034,748	2%
MTA Payroll Tax	251,649	269,374	128,589	271,356	1%
Pension System:					
NYS Employee System	4,739,869	5,113,780	2,355,096	5,599,426	9%
NYS Police & Fire System	8,972,776	9,889,938	4,953,197	11,622,480	18%
Insurances:					
Health Insurances:					
Active Employees	14,913,642	15,087,099	7,422,043	15,651,836	4%
Active Employees Buyout	540,180	510,856	517,382	530,000	4%
Retired Employees	10,818,344	11,708,511	5,597,407	11,778,000	1%
Retired Employees Buyout	189,713	180,253	183,478	190,500	6%
Dental Insurance	487,829	493,969	249,835	504,753	2%
Optical Insurance	116,900	117,110	58,287	117,860	1%
Group Life Insurance	68,151	75,150	34,679	73,250	-3%
Professional Development	120,707	228,562	44,339	230,541	1%
Clothing & Uniforms	425,692	652,483	232,450	487,566	-25%
Supplemental Benefits:					
Employee Assistance Program	14,360	14,480	7,240	14,520	0%
Police	360,555	378,567	146,850	382,567	1%
Fire	279,953	288,156	101,790	288,156	0%
Sanitation	97,631	103,769	62,338	103,768	0%
Total Employee Benefits	<u>47,943,847</u>	<u>51,052,305</u>	<u>24,824,183</u>	<u>53,881,327</u>	<u>6%</u>
Total Personnel Costs	<u>122,867,680</u>	<u>129,627,531</u>	<u>62,329,932</u>	<u>133,977,147</u>	<u>3%</u>

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

<b>EXPENDITURES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Exp/Encumb 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Materials and Supplies:</b>					
<b>Office Operations:</b>					
Office Supplies	128,593	151,555	52,499	148,645	-2%
Advertising	22,344	18,605	11,315	20,345	9%
Printing	52,447	101,900	3,039	98,600	-3%
Postage	128,737	151,740	39,964	145,790	-4%
Books-Subscriptions	56,683	61,375	23,663	66,065	8%
Program Supplies	222,725	278,514	74,926	273,035	-2%
Office Equipment Maintenance	260,810	255,200	241,774	306,440	20%
Software	22,450	24,000	-	24,000	0%
Total Office Operations	<u>894,789</u>	<u>1,042,889</u>	<u>447,180</u>	<u>1,082,920</u>	<u>4%</u>
<b>Land &amp; Road Maintenance:</b>					
Street Resurfacing	140,799	225,000	-	125,000	-44%
Asphalt Materials	470,538	479,090	94,623	479,090	0%
Salt/Sand	459,078	718,160	4,613	665,510	-7%
Land Maintenance	296,470	315,918	49,000	308,293	-2%
Tree Removal/Replacement	55,128	147,167	98,647	80,000	-46%
Other	148,000	144,535	90,499	149,410	3%
Total Land & Road Maintenance	<u>1,570,013</u>	<u>2,029,870</u>	<u>337,382</u>	<u>1,807,303</u>	<u>-11%</u>
<b>Traffic Lighting Operations:</b>					
Street Lighting	45,162	50,000	15,585	50,000	0%
Lamps & Poles	13,026	23,500	-	23,500	0%
Signs & Signals	608	6,000	-	4,000	-33%
Traffic Supplies	102,415	112,600	19,756	114,600	2%
Total Traffic Lighting Operations	<u>161,211</u>	<u>192,100</u>	<u>35,341</u>	<u>192,100</u>	<u>0%</u>
<b>Building &amp; Facility Operations:</b>					
Fuel Oil	5,276	6,750	977	5,100	-24%
Building Facility Maintenance	155,096	479,530	229,150	282,000	-41%
Maintenance Supplies	194,562	217,810	60,137	219,356	1%
Radio Communications	22,402	57,000	13,979	43,000	-25%
HVAC - Plumbing - Electrical	127,597	187,300	99,647	195,800	5%
Parking Meter Maintenance/Parts	66,101	72,188	5,590	69,000	-4%
Emergency Repairs	139,958	250,718	226,695	29,000	-88%
Other	106,547	169,550	76,104	174,750	3%
Total Building & Facility Operations	<u>817,539</u>	<u>1,440,846</u>	<u>712,279</u>	<u>1,018,006</u>	<u>-29%</u>
<b>Rolling Stock Operations:</b>					
Fuel	406,998	586,242	186,219	480,702	-18%
Fire & Police Vehicles Supplies	29,642	36,218	11,619	39,800	10%
Tire & Chains	31,000	33,100	11,919	33,100	0%
Repairs & Maintenance	778,653	905,131	344,609	856,650	-5%
Other	21,501	31,009	19,798	17,050	-45%
Total Rolling Stock Operations	<u>1,267,794</u>	<u>1,591,700</u>	<u>574,164</u>	<u>1,427,302</u>	<u>-10%</u>
<b>Utilities:</b>					
Electricity	2,005,923	2,445,719	832,643	2,097,050	-14%
Telephone/Data Lines	201,653	216,663	85,723	211,837	-2%
Gas	310,078	367,472	33,919	350,953	-4%
Water	137,439	145,205	32,676	141,505	-3%
Total Utilities	<u>2,655,093</u>	<u>3,175,059</u>	<u>984,961</u>	<u>2,801,345</u>	<u>-12%</u>

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

<b>EXPENDITURES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Exp/Encumb 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Materials &amp; Supplies (cont'd):</b>					
Rentals:					
Property - Space	208,154	195,510	90,729	195,510	0%
Software	403,626	353,396	212,717	300,864	-15%
Equipment	72,459	83,828	34,137	82,387	-2%
Total Rentals	<u>684,239</u>	<u>632,734</u>	<u>337,583</u>	<u>578,761</u>	<u>-9%</u>
K-9 Police Unit	6,937	8,000	2,512	6,000	-25%
Total Materials & Supplies	<u>8,057,615</u>	<u>10,113,198</u>	<u>3,431,402</u>	<u>8,913,737</u>	<u>-12%</u>
<b>Direct Costs:</b>					
Contractual Services:					
Ambulance Service Contract	680,580	704,400	352,200	729,054	4%
Consultants	115,195	755,422	340,473	403,400	-47%
Financial & Auditing	102,705	102,705	100,005	102,705	0%
Public Stenographer	11,609	31,800	3,033	26,000	-18%
Athletic Officials	56,552	90,000	19,200	90,000	0%
Civil Service Exam Admin.	26,360	42,480	20,333	39,400	-7%
Medical Examinations	19,315	69,750	8,394	62,588	
Service Contracts	1,068,361	1,368,637	871,414	1,206,003	-12%
Bus Transportation	63,750	114,825	-	55,325	-52%
Waste Disposal Haulaway	834,410	944,762	366,573	904,599	-4%
Labor Counsel	17,804	363,795	263,795	200,000	-45%
Legal Services	1,654	77,500	10,000	67,500	-13%
Program Services	795,995	1,600,648	849,797	1,041,818	-35%
Network Support - Internet Access	102,565	106,150	89,640	101,150	-5%
Humane Society	44,892	44,892	22,446	44,892	0%
Red Light Cameras Contract	528,698	675,000	281,250	810,000	20%
On-Line Subscription Services	106,802	130,160	60,923	110,000	-15%
Ticket Collections	315,137	395,000	127,258	305,000	-23%
Arbitration & Hearing Officers	5,650	130,700	-	130,700	0%
Meals	34,906	47,000	7,557	40,500	-14%
Towing	20,526	36,500	6,024	21,500	-41%
Armory Contract Charges	277,412	282,962	163,893	288,620	2%
Credit Card Fees	714,407	888,411	231,879	554,766	-38%
Miscellaneous	81,883	112,165	36,975	94,950	-15%
Insurances:					
Contribution to Self Insurance Fund	6,026,127	5,149,487	5,149,487	4,914,535	-5%
Other Insurance Premiums	103,799	121,200	101,231	108,500	-10%
Legal Judgments - Settlements	1,030,674	1,800,000	44,701	1,800,000	0%
Taxes	409,880	425,000	8,396	425,000	0%
BID Services	700,000	700,000	700,000	700,000	0%
Rent Abatements (ETPA)	44,457	75,000	14,946	50,000	-33%
NYS Admin. Charges (ETPA)	49,040	56,000	56,000	56,000	0%
Procedural Review Tax Assess.	29,800	275,500	211,500	100,000	-64%
Community Activities	97,653	186,000	40,549	117,000	-37%
Slater Center Support	226,000	226,000	113,000	226,000	0%
Crime Control Planning	10,275	25,000	5,929	20,000	-20%
Other	-	8,500	3,483	10,000	18%
Total Direct Costs	<u>14,754,873</u>	<u>18,163,351</u>	<u>10,682,284</u>	<u>15,957,505</u>	<u>-12%</u>

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

<b>EXPENDITURES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Exp/Encumb 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>	
<b>Equipment:</b>						
Rolling Stock	336,109	1,184,049	361,355	860,000	-27%	
Office Equipment	54,933	85,012	11,174	73,533	-14%	
Machinery & Tools	79,728	37,502	1,136	28,056	-25%	
Building Facility Enhancements	1,792	6,500	7,232	2,500	-62%	
Protective Services Equipment	49,292	58,950	9,227	50,000	-15%	
Fire Station Furnishings	3,703	4,000	2,680	4,000	0%	
Mobile Radios	10,084	10,200	-	10,200	0%	
Security Equipment	4,728	5,000	345	5,000	0%	
Parking Meters	50,000	20,000	-	20,000	0%	
Traffic Control Equipment	7,436	12,000	10,352	12,000	0%	
Other Equipment	13,587	15,000	-	12,000	100%	
Total Equipment	<u>611,392</u>	<u>1,438,213</u>	<u>403,501</u>	<u>1,077,289</u>	<u>-25%</u>	
<b>Other Financial Uses:</b>						
Transfer To:						
Library Fund	*	6,297,594	6,778,509	2,872,495	6,580,300	-3%
Debt Service Fund		13,897,526	13,550,554	4,159,560	13,578,534	0%
Capital Projects Fund		-	-	-	-	0%
Public Safety Grant Fund		-	-	-	22,500	-100%
Housing Auth. Enhancement Fund		-	-	-	-	-100%
Total Other Financial Uses		<u>20,195,120</u>	<u>20,329,063</u>	<u>7,032,055</u>	<u>20,181,334</u>	<u>-1%</u>
Reserve for Financing		<u>-</u>	<u>3,959,390</u>	<u>-</u>	<u>4,463,710</u>	<u>13%</u>
Total Other than Personnel Costs		<u>43,619,000</u>	<u>54,003,215</u>	<u>21,549,242</u>	<u>50,593,575</u>	<u>-6%</u>
<b>Total Expenditures</b>		<u>\$ 166,486,680</u>	<u>\$ 183,630,746</u>	<u>\$ 83,879,174</u>	<u>\$ 184,570,722</u>	<u>1%</u>

\* Classification for Budgetary purposes.

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

<b>REVENUES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Recognized 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Council &amp; Boards:</b>					
Common Council	\$ -	\$ 10,308,851	\$ -	\$ 4,750,000	-54%
City Court	546,453	750,000	121,865	600,000	-20%
Real Estate Committee	169,702	-	-	-	0%
Total Council & Boards	<u>716,155</u>	<u>11,058,851</u>	<u>121,865</u>	<u>5,350,000</u>	<u>-52%</u>
<b>General Government:</b>					
Office of the Mayor	81,000	100,000	29,700	80,000	-20%
City Clerk Office	146,128	138,392	56,358	138,160	0%
Law Department	5,739	2,300	7,758	2,550	11%
Assessor's Office	2,744	3,550	3,177	3,800	7%
Finance Department	127,429,942	131,843,974	92,383,490	142,112,713	8%
Budget Department	-	-	50	-	0%
Information Technology	-	-	-	-	0%
Purchasing Department	149,052	110,000	25,444	160,000	45%
Planning Department	158,528	143,000	145,162	136,000	-5%
Building Department	8,910,826	5,866,700	2,661,330	6,379,150	9%
Personnel Department	88,355	37,330	14,578	38,740	4%
Total General Government	<u>136,972,314</u>	<u>138,245,246</u>	<u>95,327,047</u>	<u>149,051,113</u>	<u>8%</u>
<b>Public Works:</b>					
Bureau of Administration	1,054,467	1,282,524	806,725	1,146,098	-11%
Bureau of Engineering	156,770	125,300	147,569	135,300	8%
Bureau of Building Maintenance	857,651	1,251,947	509,385	1,707,878	36%
Bureau of Garage and Shop	-	-	299	-	0%
Bureau of Storm Water	-	-	-	-	0%
Bureau of Highways	149,819	140,379	18,411	139,846	0%
Parks Maintenance	132,288	135,800	50,646	137,300	1%
Bureau of Sanitation	70,241	76,900	10,232	76,000	-1%
Total Public Works	<u>2,421,236</u>	<u>3,012,850</u>	<u>1,543,267</u>	<u>3,342,422</u>	<u>11%</u>
<b>Parking:</b>					
General Operations	617,100	582,775	380,473	512,869	-12%
Garages	10,102,652	10,572,115	4,315,912	8,106,057	-23%
Surface Lots	2,814,818	2,954,876	1,398,406	2,594,664	-12%
Streets	2,212,844	2,421,567	937,178	2,108,840	-13%
Violations	7,540,283	7,497,615	2,745,526	7,305,534	-3%
City Center Enforcement	334,793	349,010	167,115	295,543	-15%
Traffic Operations	20,269	18,711	13,026	18,711	0%
Total Parking	<u>23,642,759</u>	<u>24,396,669</u>	<u>9,957,636</u>	<u>20,942,218</u>	<u>-14%</u>
<b>Public Safety:</b>					
Public Safety Administration	3,400	2,400	1,000	2,400	0%
Fire Department	887,821	912,857	926,002	922,277	1%
Police Department	2,234,841	3,254,851	1,179,984	2,646,520	-19%
Total Public Safety	<u>3,126,062</u>	<u>4,170,108</u>	<u>2,106,986</u>	<u>3,571,197</u>	<u>-14%</u>
<b>Community Services:</b>					
Recreation and Parks	1,523,864	1,822,600	561,922	1,389,350	-24%
Youth Bureau	725,296	924,422	8,966	924,422	0%
Total Community Services	<u>2,249,160</u>	<u>2,747,022</u>	<u>570,888</u>	<u>2,313,772</u>	<u>-16%</u>
<b>Total Revenues</b>	<u><u>\$ 169,127,686</u></u>	<u><u>\$ 183,630,746</u></u>	<u><u>\$ 109,627,689</u></u>	<u><u>\$ 184,570,722</u></u>	<u><u>1%</u></u>

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

EXPENDITURES:	2019-2020 Actual	2020-2021 Revised Budget 12/31/2020	2020-2021 Exp/Encumb 12/31/2020	2021-2022 Adopted Budget	% Increase (Decrease)
<b>Council &amp; Boards:</b>					
Common Council	\$ 379,823	\$ 4,344,422	\$ 183,276	\$ 4,859,961	12%
City Court	20,479	25,625	11,818	25,500	0%
Board of Assessment Review	17,628	18,767	-	18,731	0%
Zoning Appeals Board	3,018	3,164	1,542	3,092	-2%
Real Estate Committee	-	3,000	-	3,000	0%
Board of Ethics	-	300	-	300	0%
Housing Authority	10,498	10,515	5,250	10,538	0%
Total Council & Boards	<u>431,446</u>	<u>4,405,793</u>	<u>201,886</u>	<u>4,921,122</u>	<u>12%</u>
<b>General Government:</b>					
Office of the Mayor	852,033	998,850	461,328	999,737	0%
City Clerk Office	639,805	701,740	372,534	707,691	1%
Law Department	1,674,063	3,291,943	1,720,946	3,049,785	-7%
Assessor's Office	635,944	660,426	289,849	690,077	4%
Finance Department	31,822,953	32,740,235	17,196,850	32,336,641	-1%
Budget Department	494,479	496,408	235,314	546,141	10%
Information Technology	1,645,577	1,636,416	887,267	1,598,601	-2%
Purchasing Department	479,535	469,980	226,018	502,141	7%
Planning Department	1,087,467	1,233,773	566,708	1,194,489	-3%
Building Department	2,903,241	2,900,538	1,388,434	2,928,876	1%
Personnel Department	866,499	920,620	424,893	961,025	4%
Total General Government	<u>43,101,596</u>	<u>46,050,929</u>	<u>23,770,141</u>	<u>45,515,204</u>	<u>-1%</u>
<b>Public Works:</b>					
Bureau of Administration	1,634,115	1,735,899	803,024	1,708,404	-2%
Bureau of Engineering	2,818,206	2,998,307	1,359,632	2,981,573	-1%
Bureau of Building Maintenance	3,833,720	4,494,018	2,302,679	3,932,188	-13%
Bureau of Garage and Shop	2,234,903	2,379,327	1,128,377	2,444,604	3%
Bureau of Storm Water	107,694	153,973	75,527	80,986	-47%
Bureau of Highways	8,906,252	9,898,069	3,844,372	9,596,921	-3%
Parks Maintenance	1,811,565	2,132,261	880,070	2,047,058	-4%
Bureau of Sanitation	7,674,095	7,836,427	3,785,797	8,047,585	3%
Total Public Works	<u>29,020,550</u>	<u>31,628,281</u>	<u>14,179,478</u>	<u>30,839,319</u>	<u>-2%</u>
<b>Parking:</b>					
General Operations	8,900,134	9,299,443	2,764,577	8,750,162	-6%
Garages	1,996,772	2,185,782	1,039,595	2,027,894	-7%
Surface Lots	242,442	232,870	94,910	232,861	0%
Violations	1,469,667	1,756,884	696,087	1,768,424	1%
Enforcement	2,661,531	2,683,550	1,324,137	2,739,046	2%
Enforcement - City Center	329,346	343,565	164,386	295,543	-14%
Traffic Operations	1,428,793	1,605,465	726,426	1,611,295	0%
Total Parking	<u>17,028,685</u>	<u>18,107,559</u>	<u>6,810,118</u>	<u>17,425,225</u>	<u>-4%</u>
<b>Public Safety:</b>					
Public Safety Administration	1,839,965	1,773,798	983,448	1,882,978	6%
Fire Department	26,743,772	27,736,430	13,660,926	29,235,919	5%
Police Department	36,123,851	40,170,701	19,027,326	41,541,474	3%
Total Public Safety	<u>64,707,588</u>	<u>69,680,929</u>	<u>33,671,700</u>	<u>72,660,371</u>	<u>4%</u>
<b>Community Services:</b>					
Public Library-G.F. Contribution	6,297,594	6,778,509	2,872,495	6,580,300	-3%
Recreation and Parks	3,415,879	4,056,365	1,442,788	3,660,335	-10%
Youth Bureau	2,483,342	2,922,381	930,568	2,968,846	2%
Total Community Services	<u>12,196,815</u>	<u>13,757,255</u>	<u>5,245,851</u>	<u>13,209,481</u>	<u>-4%</u>
Total Expenditures	<u>\$ 166,486,680</u>	<u>\$ 183,630,746</u>	<u>\$ 83,879,174</u>	<u>\$ 184,570,722</u>	<u>1%</u>

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

<b>REVENUES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Recognized 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy Formulation	\$ -	\$ 10,308,851	\$ -	\$ 4,750,000	-54%
City Court Proceedings	546,453	750,000	121,865	600,000	-20%
Municipal Management	81,000	100,000	29,700	80,000	-20%
City Clerk Services	146,128	138,392	56,358	138,160	0%
Counsel to City	5,739	2,300	7,758	2,550	11%
Establish/Maintain Assessment Roll	2,744	3,550	3,177	3,800	7%
Financial Policy and Administration	249	300	124	300	0%
Bookkeeping & Financial Reporting	11,608	11,500	16,119	11,650	1%
Disbursements & Payroll	4,000	4,020	4,008	4,020	0%
Revenue Collections	920,357	716,000	51,329	120,000	-83%
City-wide Financial Activities	126,493,728	131,112,154	92,311,910	141,976,743	8%
Resource Planning & Management	-	-	50	-	0%
Information Technology	-	-	-	-	0%
Purchasing, Stockroom & Warehouse	149,052	110,000	25,444	160,000	45%
Personnel Administration	62	40	0	40	0%
Civil Service Administration	88,293	37,290	14,578	38,700	4%
DPW Program Mgmt. & Admin.	1,054,467	1,282,524	806,725	1,146,098	-11%
DPW City-owned Bldg. Maintenance	857,651	1,251,947	509,385	1,707,878	36%
DPW Rolling Stock Maintenance	-	-	299	-	0%
Tax Property Management	169,702	-	-	-	0%
Total Policy Formulation & Admin.	130,531,233	145,828,868	93,958,829	150,739,939	3%
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	17,715	10,000	-	5,000	-50%
Public Safety Administration	3,400	2,400	1,000	2,400	0%
Fire Admin., Prevention & Suppression	887,821	912,857	926,002	922,277	1%
Police Administration	18,610	22,400	17,475	22,400	0%
License Division	339,415	463,200	191,320	384,800	-17%
Support Services	27,089	39,000	13,262	33,000	-15%
Community Policing	275,000	275,000	110,000	275,000	0%
Patrol Operations	1,563,477	2,439,251	846,502	1,926,320	-21%
Traffic Enforcement Operations	8,250	5,000	1,425	5,000	0%
ESU/Special Response Team	3,000	11,000	-	0	100%
Total Protection of Persons & Property	3,143,777	4,180,108	2,106,986	3,576,197	-14%
<b>Environmental Protection:</b>					
Waste Collection, Disposal & Recycling	70,241	76,900	10,232	76,000	-1%
Housing Code Enforcement	16,364	33,000	18,918	21,600	-35%
Equip/Environmental Code Enforcement	1,823,296	1,061,200	416,489	1,162,750	10%
Eng. Review/Construction Code Enf.	7,071,166	4,772,500	2,225,923	5,194,800	9%
Total Environmental Protection	8,981,067	5,943,600	2,671,562	6,455,150	9%
<b>Transportation:</b>					
Forestry Services	-	1,500	1,071	1,500	0%
Snow Removal	101,408	100,579	-	105,046	4%
Street Repairs	30,533	28,050	17,274	28,050	0%
Leaf Removal	163	250	66	250	0%
Parking	23,622,490	24,377,958	9,944,610	20,923,507	-14%
Traffic Engineering & Administration	6,152	6,711	6,711	6,711	0%
Operation/Maint. of Traffic Control Devices	14,117	12,000	6,315	12,000	0%
Total Transportation	23,774,863	24,527,048	9,976,047	21,077,064	-14%

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

<b>REVENUES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Recognized 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Social Enrichment Opportunities:</b>					
Recreation & Parks Administration	25,009	35,400	15,895	35,000	-1%
Camps	521,216	538,200	84,023	416,800	-23%
Ebersole Rink	392,144	431,800	205,708	202,200	-53%
Pools	27,402	39,000	15,012	25,000	-36%
Youth Sports & Activities	169,414	241,500	45,914	199,500	-17%
Adult Sports & Activities	216,251	327,500	146,539	334,400	2%
Special Recreation	51,315	66,000	4,562	55,550	-16%
Cultural & Special Events	8,460	15,100	6,680	15,500	3%
Parks Maintenance	132,288	135,800	50,646	137,300	1%
Senior & Citizens Services	112,653	128,100	37,589	105,400	-18%
Youth Program Mgmt/Administration	14,120	-	(530)	-	0%
After School Centers & Saturday Academy	562,293	759,000	9,496	759,000	0%
Youth Employment	-	-	-	-	0%
Neighborhood Services	-	-	-	-	0%
Alternatives Program	18,333	30,519	-	30,519	0%
Bits 'N Pieces Summer Day Camp	130,550	134,903	-	134,903	0%
City Support to Federal Programs	26,924	27,000	24,608	27,000	0%
Total Social Enrichment Opportunities	<u>2,408,372</u>	<u>2,909,822</u>	<u>646,142</u>	<u>2,478,072</u>	<u>-15%</u>
<b>Physical Resource Development:</b>					
Planning Services	118,839	111,000	114,119	104,000	-6%
City Support to URA	12,765	5,000	6,435	5,000	0%
Engineering Services	156,770	125,300	147,569	135,300	8%
Total Physical Development	<u>288,374</u>	<u>241,300</u>	<u>268,123</u>	<u>244,300</u>	<u>1%</u>
<b>Total Revenues</b>	<u>\$ 169,127,686</u>	<u>\$ 183,630,746</u>	<u>\$ 109,627,689</u>	<u>\$ 184,570,722</u>	<u>1%</u>

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

<b>EXPENDITURES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Exp/Encumb 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy Formulation	\$ 379,823	\$ 4,344,422	\$ 183,276	\$ 4,859,961	12%
City Court Proceedings	20,479	25,625	11,818	25,500	0%
Assessment Review	17,628	18,767	-	18,731	0%
Review of Zoning Appeals	3,018	3,164	1,542	3,092	-2%
Tax Property Management	-	3,000	-	3,000	0%
Board of Ethics	-	300	-	300	0%
WP Housing Authority	10,498	10,515	5,250	10,538	0%
Municipal Management	852,033	998,850	461,328	999,737	0%
City Clerk Services	562,318	619,263	293,018	621,838	0%
Elections	77,487	82,477	79,516	85,853	4%
Counsel to City	1,291,634	1,696,207	841,191	2,027,213	20%
Litigation	227,318	493,745	230,117	379,256	-23%
Labor Relations	125,311	826,491	438,138	543,316	-34%
Tax Assessment Review	29,800	275,500	211,500	100,000	-64%
Establish/Maintain Assessment Roll	635,944	660,426	289,849	690,077	4%
Financial Policy and Administration	592,327	640,339	273,833	637,698	0%
Bookkeeping & Financial Reporting	356,479	376,681	173,088	387,072	3%
Disbursements & Payroll	526,956	575,789	272,741	571,171	-1%
Revenue Collections	714,538	792,566	349,642	792,473	0%
City-wide Financial Activities	29,632,653	30,354,860	16,127,546	29,948,227	-1%
Resource Planning & Management	494,479	496,408	235,314	546,141	10%
Information Technology	1,645,577	1,636,416	887,267	1,598,601	-2%
Purchasing, Stockroom & Warehouse	479,535	469,980	226,018	502,141	7%
Personnel Administration	296,670	296,594	134,410	304,009	3%
Civil Service Administration	569,829	624,026	290,483	657,016	5%
DPW Program Mgmt. & Admin.	1,634,115	1,735,899	803,024	1,708,404	-2%
DPW City-Owned Bldg. Maintenance	3,833,720	4,494,018	2,302,679	3,932,188	-13%
DPW Rolling Stock Maintenance	2,234,903	2,379,327	1,128,377	2,444,604	3%
Total Policy Formulation & Admin.	47,245,072	54,931,655	26,250,965	54,398,157	-1%
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	961,065	1,035,785	397,923	998,773	-4%
Public Safety Administration	1,159,385	1,069,398	631,248	1,153,924	8%
Fire Administration	382,385	425,921	195,424	444,183	4%
Fire Prevention	898,073	1,115,193	408,062	1,043,233	-6%
Fire Training	332,101	434,956	164,627	411,740	-5%
Fire Apparatus & Building Maintenance	207,480	213,725	62,741	186,355	-13%
Fire Special Operations	214,672	314,827	142,495	317,423	1%
Emergency Medical Services	680,580	704,400	352,200	729,054	4%
Fire Suppression	24,709,061	25,231,808	12,687,577	26,832,985	6%
Police Personnel/Administration	3,250,833	3,650,004	1,674,469	3,821,249	5%
Police Comm/Equip. Maint.	172,722	61,121	25,704	40,700	-33%
Support Services	1,392,591	1,568,783	706,624	1,791,984	14%
Training/Special Programs	372,027	151,577	189,573	337,078	122%
Community Policing	2,128,253	2,241,781	1,091,282	2,273,466	1%
Criminal Investigations	3,846,732	4,326,936	2,149,469	4,621,231	7%
Narcotics Unit	1,337,640	1,400,923	671,210	1,443,574	3%
Patrol Operations	20,604,802	23,646,328	11,040,052	24,065,177	2%
Traffic Enforcement	2,794,339	3,061,401	1,410,569	3,082,017	1%
ESU/Special Response Team	223,912	61,847	68,374	64,998	5%
Total Protection of Persons & Property	65,668,653	70,716,714	34,069,623	73,659,144	4%

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

<b>EXPENDITURES:</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget 12/31/2020</b>	<b>2020-2021 Exp/Encumb 12/31/2020</b>	<b>2021-2022 Adopted Budget</b>	<b>% Increase (Decrease)</b>
<b>Environmental Protection:</b>					
Storm Water System Maintenance	107,694	153,973	75,527	80,986	-47%
Waste Collection, Disposal & Recycling	7,674,095	7,836,427	3,785,797	8,047,585	3%
Housing Code Enforcement	667,227	666,422	317,762	681,656	2%
Equip/Environmental Code Enforcement	1,036,664	1,047,615	512,029	1,071,209	2%
Eng. Review/Construction Code Enf.	1,199,350	1,186,501	558,643	1,176,011	-1%
Total Environmental Protection	10,685,030	10,890,938	5,249,758	11,057,447	2%
<b>Transportation:</b>					
Forestry Services	712,270	823,914	414,552	736,633	-11%
Snow Removal	813,309	1,378,517	16,115	1,299,530	-6%
Street Cleaning	507,238	547,629	244,158	555,856	2%
Street Repairs	5,612,830	5,770,002	2,579,888	5,749,236	0%
Leaf Removal	299,540	342,222	191,736	256,893	-25%
Parking	15,599,892	16,502,094	6,083,692	15,813,930	-4%
Traffic Engineering & Administration	433,397	434,371	208,311	451,879	4%
Operations/Maint. of Traffic Control Devices	995,396	1,171,094	518,115	1,159,416	-1%
Total Transportation	24,973,872	26,969,843	10,256,567	26,023,373	-4%
<b>Social Enrichment Opportunities:</b>					
Recreation & Parks Administration	937,120	1,056,883	441,081	1,070,607	1%
Camps	490,149	607,788	68,287	301,407	-50%
Ebersole Rink	240,357	298,032	80,932	252,385	-15%
Pools	127,197	160,222	125,048	160,222	0%
Youth Sports & Activities	493,316	598,060	237,456	568,658	-5%
Adult Sports & Activities	240,612	348,286	111,525	293,311	-16%
Special Recreation	36,097	80,871	3,342	62,778	-22%
Cultural & Special Events	166,267	191,349	46,589	150,822	-21%
Renaissance Plaza	35,433	41,434	17,718	39,837	-4%
Parks Maintenance	1,811,565	2,132,261	880,070	2,047,058	-4%
Senior & Citizens Services	649,331	673,440	310,810	760,308	13%
Youth Program Mgmt/Administration	609,236	653,725	292,821	690,323	6%
After School Centers & Saturday Academy	735,662	962,597	191,277	873,664	-9%
Youth Employment	553,575	605,092	242,774	713,487	18%
Neighborhood Services	209,373	294,370	66,318	289,744	-2%
Alternatives Program	273,012	303,562	129,865	306,242	1%
Bits 'N Pieces Summer Day Camp	102,484	103,035	7,513	95,386	-7%
General Fund Contribution to Library	6,297,594	6,778,509	2,872,495	6,580,300	-3%
City Support to Federal Programs	4,108	4,229	2,068	4,303	2%
Total Social Enrichment Opportunities	14,012,488	15,893,745	6,127,989	15,260,842	-4%
<b>Physical Resource Development:</b>					
Planning Services	1,076,514	1,222,497	561,192	1,183,015	-3%
City Support to URA	6,845	7,047	3,448	7,171	2%
Engineering Services	2,818,206	2,998,307	1,359,632	2,981,573	-1%
Total Physical Development	3,901,565	4,227,851	1,924,272	4,171,759	-1%
<b>Total Expenditures</b>	<b>\$ 166,486,680</b>	<b>\$ 183,630,746</b>	<b>\$ 83,879,174</b>	<b>\$ 184,570,722</b>	<b>1%</b>

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# **BUDGET SUMMARY OTHER OPERATING FUNDS**

**LIBRARY**

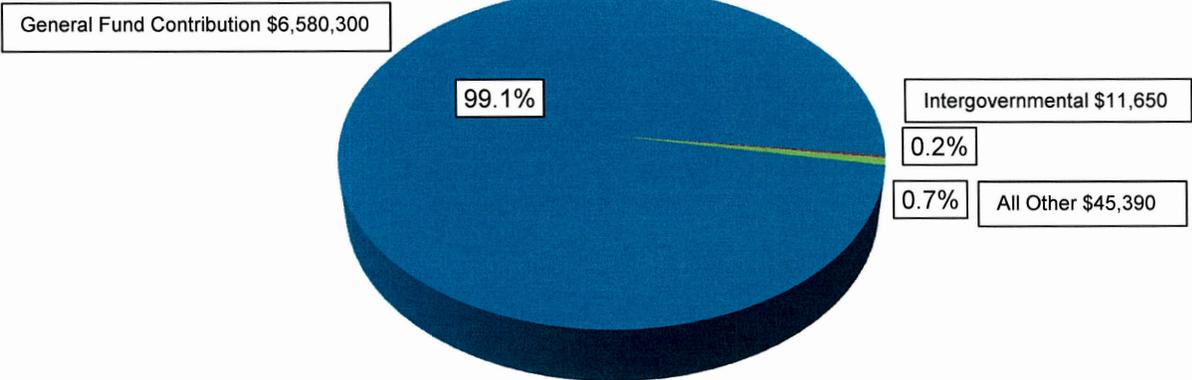
**SELF INSURANCE**

**SEWER RENT**

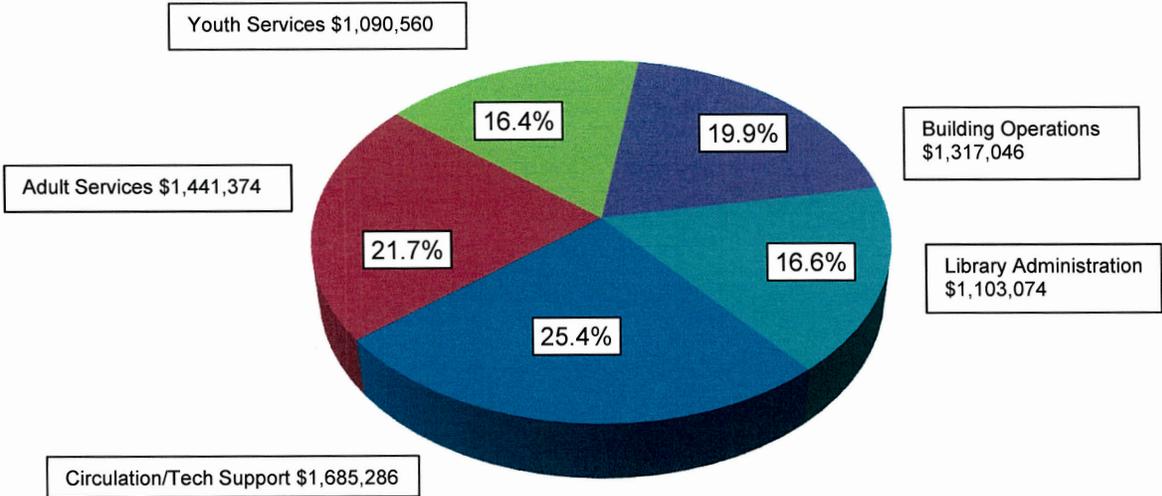
**WATER**

# LIBRARY FUND

## REVENUES: \$6,637,340



## EXPENDITURES: \$6,637,340



# LIBRARY FUND

The Library Fund was established by the Common Council effective July 1, 1979 as a special revenue fund to account for the operations of the White Plains Public Library. The Library's services are provided to residents and non-residents alike at no cost to the user. A significant number of the Library's users are non-residents who indirectly support the Library through the City's sales tax. The City provides in its adopted budget over 99.1% of the resources needed to operate the Library.

The Library Fund budget for FY 2021-2022 totals \$6.6 million and includes total salaries and benefits of \$4.7 million, which represents 71.5% 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 \$789,630, a decrease of 17.3% from the current year revised 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 \$383,356, a decrease of 5.3%. Included in this total is the Library's required FY 2021-2022 contribution to the Self Insurance Fund (\$37,705), service contracts (\$185,949), security guards (\$100,087) and on-line subscription services (\$45,358). The contribution to the Debt Service Fund of \$702,569 reflects a .7% decrease from the current year. Approximately 10.6% of the Library's FY 2021-2022 budget is dedicated to debt service.

The components of the Library Fund revenue budget include intergovernmental sources, charges for services, miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The budget includes a contribution of \$6.58 million from the General Fund which will be adjusted to include merit increases once they are approved. Other revenues are budgeted at \$13,650. There is an appropriation of fund balance of \$43,390.

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Adopted FY 2022
<b>Intergovernmental</b>	\$17,738	\$17,913	\$19,922	\$12,970	\$11,650
<b>Charges for Services</b>	62,125	36,346	2,436	1,000	2,000
<b>General Fund Contribution</b>	6,329,528	6,425,075	6,297,594	6,300,000	6,580,300
<b>All Other</b>	51,616	39,351	36,237	2,000	43,390
<b>Total</b>	<b>\$6,461,007</b>	<b>\$6,518,685</b>	<b>\$6,356,189</b>	<b>\$6,315,970</b>	<b>\$6,637,340</b>

# LIBRARY FUND

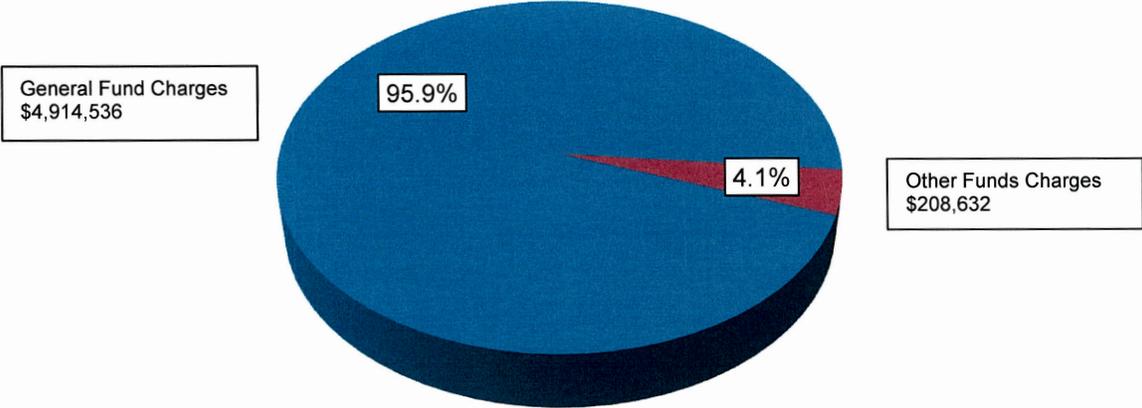
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 19-20 Actual <sup>(1)</sup>	FY 2020-2021		FY 21-22 Adopted Budget
		Revised Budget 12/31/20	Projected Actual 06/30/21	
<b>Revenues &amp; Other Sources:</b>				
Intergovernmental Revenues	\$ 19,922	\$ 17,922	\$ 12,970	\$ 11,650
Charges for Services	2,436	3,000	1,000	2,000
Miscellaneous Revenues	36,237	52,000	2,000	-
Transfer In -				
General Fund Contribution	6,297,594	6,778,509	6,300,000	6,580,300
Appropriation of Fund Balance	-	59,611	-	43,390
<b>Total Revenues &amp; Other Sources</b>	<b>6,356,189</b>	<b>\$6,911,042</b>	<b>6,315,970</b>	<b>\$ 6,637,340</b>
<b>Expenditures &amp; Other Uses:</b>				
Personal Services	2,862,119	\$ 3,080,957	2,900,000	\$ 3,087,043
Employee Benefits	1,539,465	1,618,043	1,550,000	1,656,316
Materials & Supplies	870,967	954,402	800,000	789,630
Direct Costs	363,612	404,919	400,000	383,356
Equipment	18,868	19,150	19,000	-
Transfer to Debt Service Fund	-	707,805	-	702,569
Reserve for Financing	-	125,766	-	18,426
	<b>5,655,031</b>	<b>\$6,911,042</b>	<b>5,669,000</b>	<b>\$ 6,637,340</b>
<b>Excess of Revenues &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>				
	701,158		646,970	
<b>Other Financing Sources (Uses)-</b>				
Transfer to Debt Service Fund	(701,158)		(707,805)	
<b>Net Change in Fund Balance</b>	<b>-</b>		<b>(60,835)</b>	
<b>Fund Balance at Beginning of Year</b>	<b>122,764</b>		<b>122,764</b>	
<b>Fund Balance at End of Year</b>	<b>\$ 122,764</b>		<b>\$ 61,929</b>	

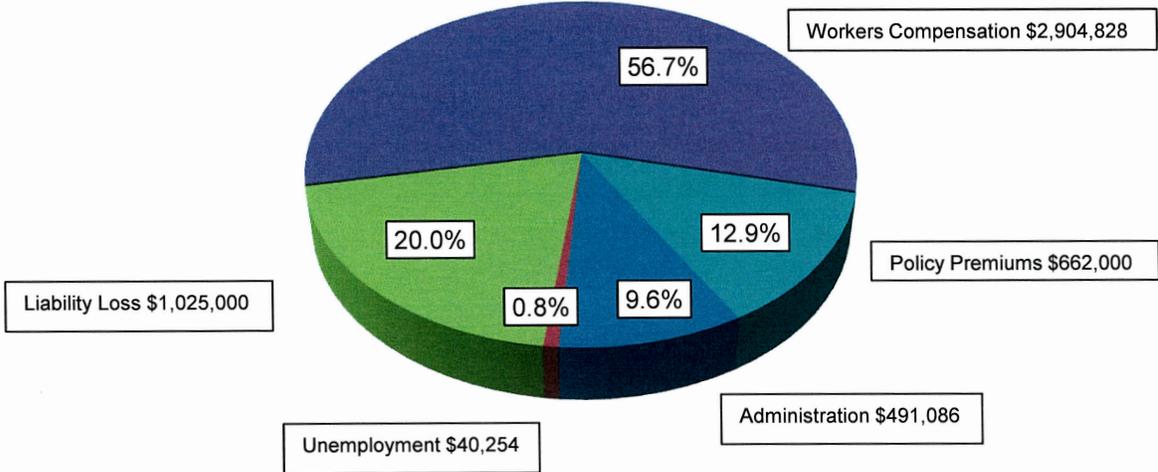
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2019 - June 30, 2020, modified for budgetary presentation

# SELF INSURANCE FUND

## REVENUES: \$5,123,168



## EXPENDITURES: \$5,123,168



# SELF INSURANCE FUND

The Self Insurance Fund (SIF) was established by the Common Council effective July 1, 1985 as an internal service fund to account for the resources employed in administering the City's insurance program which is primarily self-insured.

The self-insurance program is managed by the Commissioner of Finance. The City also contracts with a third-party administrator to process liability and workers' compensation claims and assist the City in establishing reserves. In addition, the City hires an actuary to review the adequacy of its reserves. The City's Law Department is also actively involved in resolving general liability claims. Risk management is a key component of the City's self-insurance program. Each year, a number of training sessions and inspections are held to minimize risk and other circumstances that lead to accidents.

White Plains is self-insured for liability, workers' compensation and unemployment benefits. When it is prudent and cost-effective, the City purchases policies in the marketplace for such coverage as public officials' liability, property insurance and a stop-loss policy for workers' compensation. The City also purchases an excess liability policy for any liability claim settlements in excess of \$1 million to a maximum of \$10 million. The bulk of the City's exposure, however, is self-insured.

Based upon the actuarial determinations of risk provided by the City's insurance consultant and the other costs of the program, a total budget of \$5.1 million has been provided for fiscal year 2021-2022. Of this amount, \$4.6 million is provided for insurance premiums, claims and reserves with the remaining \$0.5 million available to administer the program. Insurance costs will decrease by 5.5% and administrative costs will increase 0.3% from the FY 2020-2021 revised budget to the FY 2021-2022 budget.

The adopted budget includes a 4.9% decrease in contributions from the operating funds due to improved claims experience which has lowered claims loss reserve requirements. User charges will provide all of the revenue in the FY 2021-2022 budget. Of the user charges that will be assessed, approximately 95.9% will be provided from the General Fund.

The Self Insurance Fund ended fiscal year 2019-2020 with a deficit of \$528,625, down \$550,820 from the June 30, 2019 deficit of \$1,079,445. Projections for June 30, 2021 indicate that the deficit will be eliminated.

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Adopted FY 2022
<b>User Fees</b>	\$6,983,936	\$7,018,838	\$6,287,250	\$5,388,755	\$5,123,168
<b>Miscellaneous</b>	551,675	35,681	34,177	500,000	-
<b>Interest Income</b>	135,830	272,368	268,657	75,000	-
<b>Total</b>	\$7,581,441	\$7,326,887	\$6,590,084	\$5,963,755	\$5,123,168

# SELF INSURANCE FUND

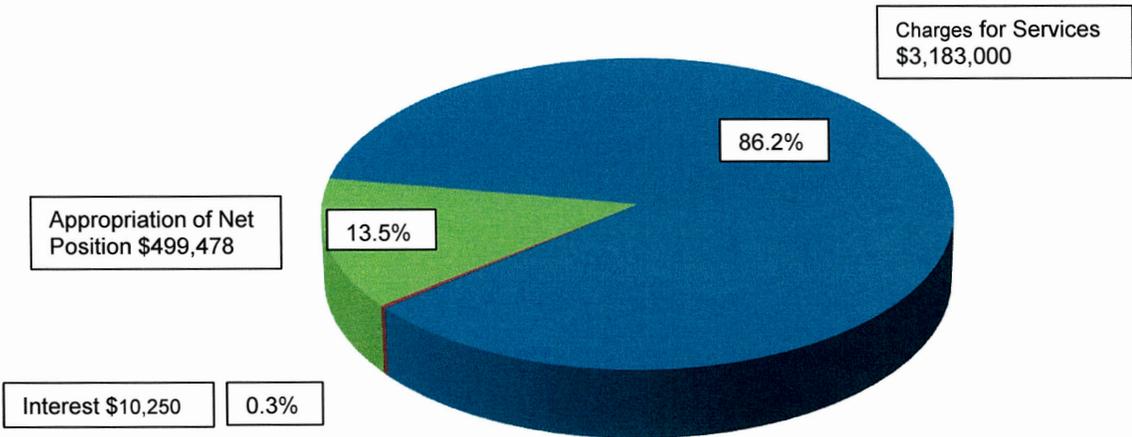
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 19-20 Actual <sup>(1)</sup>	FY 2020-21		FY 21-22 Adopted Budget
		Revised Budget 12/31/20	Projected Actual 06/30/21	
<b>Operating Revenues:</b>				
Charges for Services	\$ 6,287,250	\$ 5,388,755	\$ 5,388,755	\$ 5,123,168
Miscellaneous	34,177	-	500,000	-
Total Operating Revenues	6,321,427	\$ 5,388,755	5,888,755	\$ 5,123,168
<b>Operating Expenses:</b>				
Personal Services	-	\$ 18,200	-	\$ 18,000
Employee Benefits	15,467	18,404	18,300	18,439
Other Post Employment Benefit Obligations	(25,447)	-	-	-
Materials & Supplies	-	100	-	100
Direct Costs	6,049,244	5,256,845	5,200,000	4,991,629
Reserve for Financing	-	95,206	-	95,000
Total Operating Expenses	6,039,264	\$ 5,388,755	5,218,300	\$ 5,123,168
<b>Non-Operating Revenues</b>				
Interest Income	268,657		75,000	
Change in Net Position	550,820		745,455	
Net Position-Beginning of Year	(1,079,445)		(528,625)	
Net Position-End of Year	\$ (528,625)		\$ 216,830	

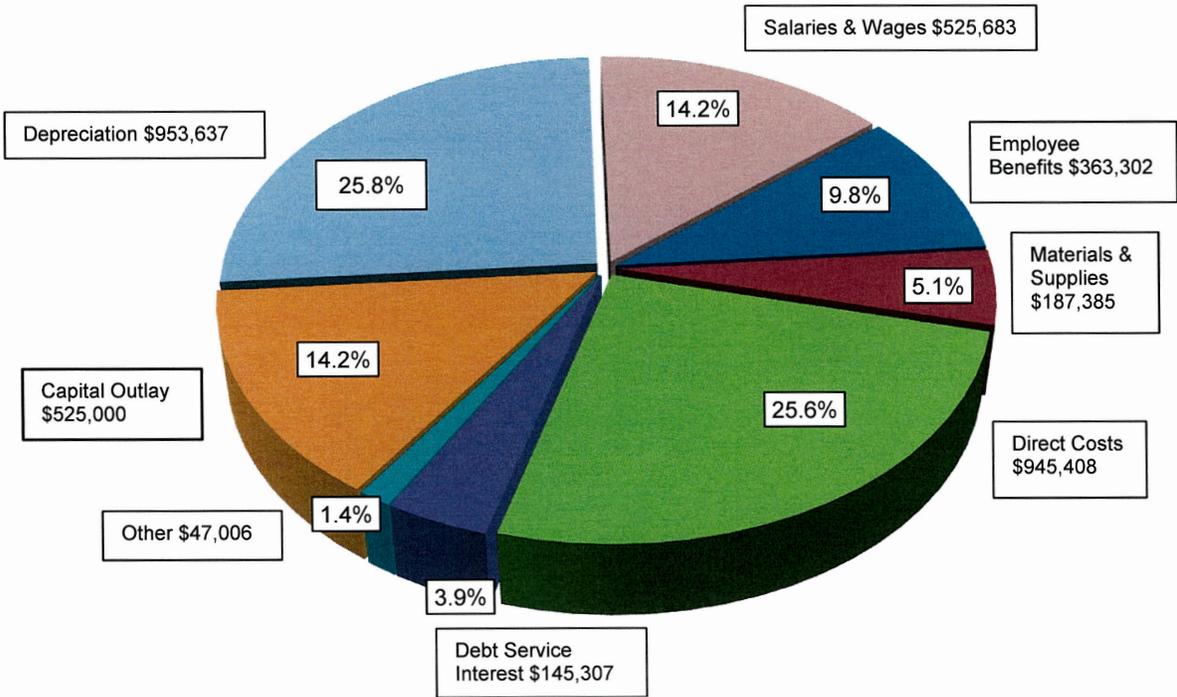
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2019 - June 30, 2020

# SEWER RENT FUND

## REVENUES: \$3,692,728



## EXPENSES: \$3,692,728



# SEWER RENT FUND

The Sewer Rent Fund was established by the Common Council as an enterprise fund effective July 1, 2010 to account for all revenues, expenses and deposit of funds related exclusively for the operation, maintenance and repair of the City's sanitary sewer system. This also includes the payment of principal and interest on sewer related debt and capital improvements to the sewer system. This Fund is a bureau of the Department of Public Works and is operated in a manner which is similar to a private enterprise where the costs of providing goods and services are recovered primarily through user charges. The major funding source is sewer rents that are based on a percentage of water consumption. The costs of the system are distributed over all sewer system users, both taxable and tax-exempt, as authorized by New York State General Municipal Law.

Revenue in the FY 2021-2022 Sewer Rent Fund totals \$3,692,728 of which 85.8% is from sewer rents. These rents are billed and collected as a percentage of water usage on all properties that are connected to the City's water distribution system. Water consumption is billed semi-annually for most water users. A rate of 18% of the billing for water consumption, the same as the current fiscal year, is used to calculate the sewer rent bills.

Expenses for the Sewer Rent Fund total \$3,692,728, a decrease of 12.9% from the current revised budget. The decrease is chiefly attributable to a change in the rolling stock budget from \$359,819 to zero. Personnel costs account for \$888,985 of this amount or 24.1%. Materials and supplies total \$187,385 and direct costs total \$945,408. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$795,477). Interest payments on debt (\$145,307) account for 3.9% of the budget. An allowance for depreciation is budgeted at \$953,637 and a Reserve for Financing is \$47,006 to fund employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2021-2022 recommends the expenditure of \$900,000 for the reconstruction of miscellaneous sanitary sewers and \$9,000 for debt issuance costs.

The Sewer Rent Fund had a net operating loss of \$106,980 for FY 2019-2020 and as of June 30, 2020, a net position of \$9,026,390.

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Adopted FY 2022
<b>Charges for Services</b>	\$2,813,978	\$2,890,825	\$3,025,292	\$3,000,000	\$3,168,000
<b>Miscellaneous</b>	268,337	151,385	230,920	2,500	499,728
<b>All Other</b>	12,071	62,541	57,308	4,000	10,000
<b>Total</b>	\$3,094,386	\$3,104,751	\$3,313,520	\$3,605,500	\$3,692,728

# SEWER RENT FUND

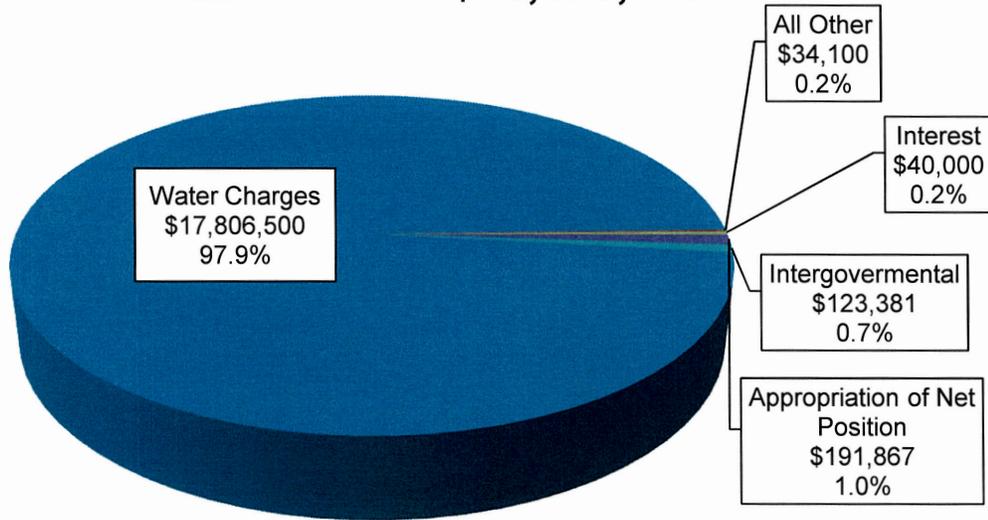
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 19-20 Actual	FY 2020-21		FY 21-22 Adopted Budget
		Revised Budget 12/31/20	Projected Actual 06/30/21	
<b>Operating Revenues:</b>				
Intergovernmental	\$ 204,012	\$ -	\$ -	\$ -
Charges for Services	3,025,292	3,286,800	3,000,000	3,168,000
Miscellaneous	26,908	15,250	2,500	15,250
Appropriation of Net Position	-	886,365	-	499,478
Total Operating Revenues	<u>3,256,212</u>	<u>4,188,415</u>	<u>3,002,500</u>	<u>3,682,728</u>
<b>Operating Expenses:</b>				
Personal Services	494,010	506,158	500,000	525,683
Employee Benefits	346,570	348,260	348,000	363,302
Other Post Employment Benefit Obligations	392,783	-	-	-
Material & Supplies	76,509	199,076	165,000	187,385
Direct Costs	641,032	728,164	700,000	945,408
Equipment/Rolling Stock	6,977	359,819	335,816	-
Depreciation	865,833	898,752	899,000	953,637
Capital Outlay	500,644	975,860	875,000	525,000
Reserve for Financing	-	89,777	-	47,006
Total Operating Expenses	<u>3,324,358</u>	<u>4,105,866</u>	<u>3,822,816</u>	<u>3,547,421</u>
<b>Non-Operating Revenues (Expenses):</b>				
Interest Income	57,308	50,000	4,000	10,000
Premium on Serial Bond	-	-	-	-
Interest Expense	<u>(96,142)</u>	<u>(132,549)</u>	<u>(132,549)</u>	<u>(145,307)</u>
Change in Net Position	(106,980)	\$ -	(948,865)	\$ -
Net Position-Beginning of Year	<u>9,133,370</u>		<u>9,026,390</u>	
Net Position-End of Year	<u>\$ 9,026,390</u>		<u>\$ 8,077,525</u>	

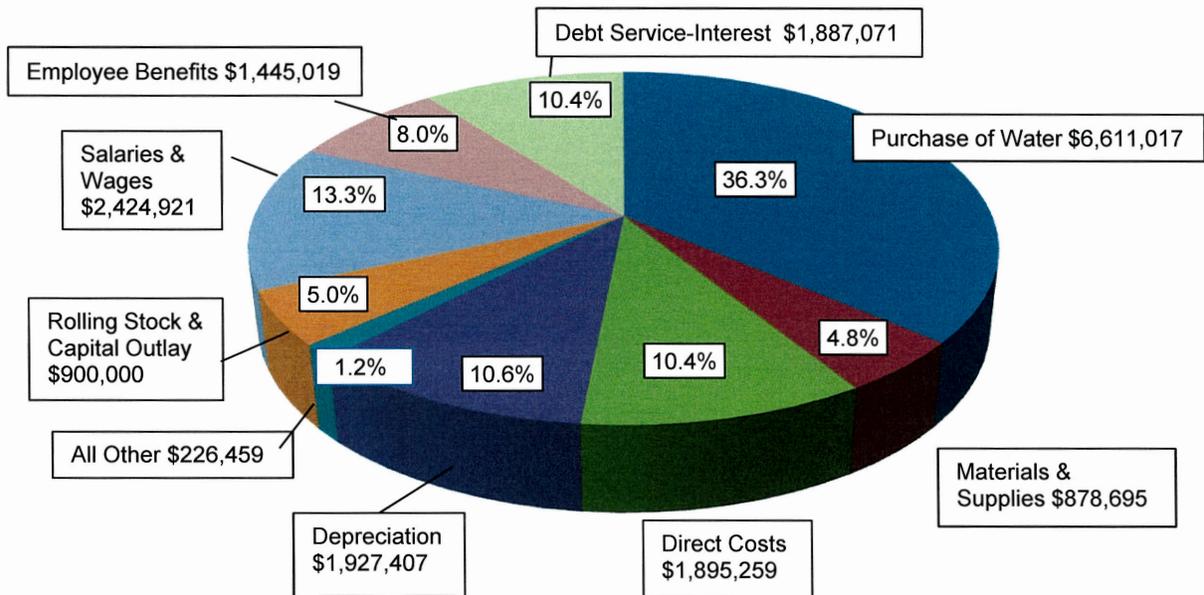
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2019 - June 30, 2020

# WATER FUND

## REVENUES: \$18,195,848



## EXPENSES: \$18,195,848



# WATER FUND

The Water Fund was established by the Common Council on July 1, 1979 as an enterprise fund to account for the operation of the City's water works. It is a bureau of the Department of Public Works and it is operated in a manner which is similar to a private business enterprise, where the costs (expenses, including depreciation) of providing goods and services are recovered primarily through user charges.

The City of White Plains purchases water from the New York City (NYC) system, and operates and maintains an extensive system for the delivery of water to its residents and commercial establishments. The ability to utilize the City's own water resources in the future will allow the City to partially mitigate its reliance on water from NYC sources which are billed on a per capita allotment. In recent years water needs escalated and the City began to exceed its per capita allowance on a regular basis, resulting in significant increases in the cost of purchasing water. NYC charges an excess per capita rate that is more than double the regular rate and the per capita billing formula imposed allows no flexibility for the City of White Plains which has a significant day-time population not included in its per capita allowance.

Water Fund expenses in the adopted budget total \$18.2 million, a decrease of 6.2% from the current year's revised budget. Salary and fringe benefit costs which total \$3.9 million account for approximately 21.3% of the Water Fund budget. The cost of purchasing untreated water from NYC is budgeted at \$6.6 million which is 36.3% 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 last NYC water rate increase was July 1, 2019, \$1,888.06 per million gallons. There was no change in 2020. However, a rate increase of 6% is being considered by the NYC Water Board for 2021. All other materials and supplies total \$878,695 or 4.8% of the budget. Direct costs total \$1,895,259 or 10.4% of the budget and include a contribution to the Self Insurance Fund (\$115,645) and also to the General Fund (\$1,466,455) for various services. Interest on Water Fund debt will decrease 10% and total \$1,887,071 or 10.4% of the budget, while depreciation is budgeted at \$1,927,407. The remaining expenses for FY 2021-2022 include equipment/rolling stock of \$61,640, capital outlay of \$900,000 and a Reserve for Financing of \$164,819 for employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2021-2022 recommends \$28.7 million in major capital improvements attributable to the Water Fund: replacement and/or reconstruction of miscellaneous water lines - \$2,900,000, water system SCADA/Security improvements - \$300,000, Dissolved air flotation water treatment plant & chemical system upgrade - \$25,000,000, OSPS water appurtenance storage building - \$150,000, rolling stock - \$45,000, debt issuance costs - \$286,000. The sale of debt will finance the majority of the capital projects because of useful life and favorable interest rates. Over the years, compliance with federal and state mandates dictates the need for many capital improvements and the resulting increase in outstanding debt.

Revenue in the FY 2021-2022 budget totals \$18.2 million. The City utilizes a progressive water rate structure whereby the cost per cubic foot of water increases with escalating usage. Almost 98% of the revenue budget is from metered water sales and related water service charges. Water rates were last increased by the Common Council in December of 2019.

The Water Fund had a net operating gain of \$3.5 million for FY 2019-2020 and as of June 30, 2020, a net position of \$35.1 million.

# WATER FUND

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Adopted FY 2022
<b>Intergovernmental</b>	\$375,540	\$1,077,428	\$119,364	\$121,340	\$123,381
<b>Charges for Services</b>	16,961,461	17,479,529	18,547,911	17,800,000	17,806,500
<b>Interest</b>	96,914	312,121	308,086	30,000	40,000
<b>All Other</b>	76,109	376,336	10,013	366,500	225,967
<b>Total</b>	<b>\$7,510,024</b>	<b>\$19,245,424</b>	<b>\$18,985,374</b>	<b>\$18,317,840</b>	<b>\$18,195,848</b>

# WATER FUND

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

	FY 19-20 Actual	FY 2020-21		FY 21-22 Adopted Budget	
		(1)	Revised Budget 12/31/20		Projected Actual 06/30/21
<b>Operating Revenues:</b>					
Intergovernmental	\$ 119,364		\$ 121,347	\$ 121,340	\$ 123,381
Charges for Services	18,547,911		18,456,500	17,800,000	17,806,500
Miscellaneous	10,013		555,179	366,500	225,967
<b>Total Operating Revenues</b>	<u>18,677,288</u>		<u>19,133,026</u>	<u>18,287,840</u>	<u>18,155,848</u>
<b>Operating Expenses:</b>					
Personal Services	2,282,601		2,431,676	2,400,000	2,424,921
Employee Benefits	1,350,579		1,381,185	1,300,000	1,445,019
Other Post Employment Benefit Obligations	745,410		-	-	-
Material & Supplies	5,979,120		8,954,473	7,200,000	7,489,712
Direct Costs	1,449,408		1,477,890	1,450,000	1,895,259
Equipment/Rolling Stock	162,820		172,354	149,800	61,640
Depreciation	1,472,828		1,550,293	1,550,000	1,927,407
Capital Outlay	626,400		1,158,275	900,000	900,000
Reserve for Financing	-		179,495	-	164,819
<b>Total Operating Expenses</b>	<u>14,069,166</u>		<u>17,305,641</u>	<u>14,949,800</u>	<u>16,308,777</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	308,086		270,000	30,000	40,000
Premium on Serial Bond	-		-	-	-
Interest Expense	(1,428,843)		(2,097,385)	(2,097,385)	(1,887,071)
	<u>(1,120,757)</u>		<u>(1,827,385)</u>	<u>(2,067,385)</u>	<u>(1,847,071)</u>
<b>Change in Net Position</b>	3,487,365		<u>\$ -</u>	1,270,655	<u>\$ -</u>
<b>Net Position-Beginning of Year</b>	<u>31,603,933</u>			<u>35,091,298</u>	
<b>Net Position-End of Year</b>	<u>\$ 35,091,298</u>			<u>\$ 36,361,953</u>	

(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2019 - June 30, 2020

# **CAPITAL IMPROVEMENTS**



## 2021-2022 CAPITAL PROJECTS

The map on the preceding page indicates the location of the various 2021-2022 projects. Some projects are not indexed as the work will be done at several locations.

### PROJECT LOCATOR INDEX

<u>Map Number</u>	<u>Project</u>	<u>Estimated Cost</u>
1	OSPS Dissolved Air Flotation Water Treatment Plant & Chemical System Upgrade	\$ 25,000,000
2	Battle of White Plains Park Playground Replacement & Park Improvements	450,000
3	Library Exterior Rehabilitation, Phase I	400,000
4	Public Safety Building Exterior Rehabilitation	400,000
5	140 S. Kensico Window & Ventilation Replacement	350,000
6	Fire Station 2 Boiler Replacement	200,000
7	140 S. Kensico Roof Replacement/Exterior Brick	200,000
8	Renaissance Fountain Park Sidewalk & Plaza Improvements	200,000
9	OSPS Water Appurtenance Storage Building	150,000
10	City Center Garage Fire Alarm Rehabilitation	50,000
11	Highway Garage Floor Membrane Replacement	50,000

### PROJECTS NOT INDEXED

Miscellaneous Street Reconstruction	\$ 3,000,000
Replace/Reconstruct Miscellaneous Water Lines	2,900,000
Miscellaneous Sanitary Sewer Reconstruction	900,000
Municipal Parking Structure Rehabilitation	750,000
Public Safety Radio Replacement	712,000
Miscellaneous Storm Water Drain Reconstruction	500,000
Water System SCADA Cyber Security Improvements, Phase II	300,000
Municipal Parking Lot Rehabilitation	200,000
Major Crime Interception License Plate Readers	155,000
Renovations to City Facilities (other than Fire or Parking)	150,000
City-wide IT Infrastructure Replacement /Enhancements	125,000
Public Safety Electronic Device Replacement	100,000
Fire Station Access Control	83,000
Renovations to Fire Facilities	50,000

# CAPITAL IMPROVEMENTS

The City of White Plains' Capital Improvement Program (CIP) is a planning document which sets forth the City's capital and fiscal plan to ensure that municipal facilities are adequate to serve the needs of the people of White Plains and are properly maintained. As required by the Charter of the City, this planning document is used by the Budget Director, the Mayor and the Common Council in developing the City's budget which is adopted each year in May. The CIP is not an adopted capital budget. Each capital project to be undertaken by the City must be formally approved and have a budget established by the Common Council before work begins. The development of the annual CIP is the responsibility of the City's Capital Projects Board. The Capital Projects Board, created by the City's Charter, is responsible for reviewing the recommendations for all new capital project undertakings within the next six fiscal years as submitted by the City's various department heads.

By covering a six-year period, the CIP allows the City to plan for its capital improvements and rolling stock purchases on a multi-year basis. As a result, there may be fluctuations between years based on the changing conditions of the City assets to be repaired or replaced and the type and cost of the projects that are being considered. The projects in the CIP include facilities which provide basic necessities, such as the municipal water works and sanitary sewers, as well as the amenities which make White Plains a desirable community in which to live and work. The Capital Projects Board, which is chaired by the Mayor and comprised of elected and appointed officials, including a representative of the Planning Board, began meeting in November 2020 to analyze the department proposals for maintaining and upgrading the City's capital facilities (such as buildings, infrastructure and parks). The Board analyzed these proposals according to need, priority and the City's ability to implement the proposals using available resources. In addition, they also reviewed the City's rolling stock needs over the same six-year period.

The Capital Projects Board recognizes the City's on-going responsibility to maintain and improve its capital facilities while preserving the City's fiscal integrity during this economic downturn brought about by the COVID-19 pandemic. Difficult financial decisions will again need to be made by the Common Council in selecting which capital projects should move forward and when. The Board, cognizant of these challenges, has already re-allocated a number of worthy projects to future program years. Projects related to the maintenance of the City's infrastructure, the replacement of certain rolling stock, and initiatives to help the City operate more cost effectively or improve the quality of life for its residents are included in our project recommendations for the next fiscal year. Most of the City's CIP is financed through the sale of debt. Because of the importance of maintaining basic infrastructure, consideration should be given to seek state authorization to exempt a portion of each municipality's debt service from the state-mandated cap on the property tax levy.

The CIP recommends a total expenditure of \$41.6 million for fiscal year 2021-2022 to fund various capital projects and rolling stock purchases. Of this \$41.6 million, \$37.4 million is being recommended for capital improvements; \$3.8 million for the purchase of rolling stock, and \$0.4 million for debt issuance costs. Approximately 24%, or \$9.9 million, of this program would be funded by tax-supported debt. Grants and other miscellaneous cash sources will total \$1.1 million. The remaining \$30.6 million is for improvements to the City's parking facilities (\$1.0 million), and water (\$28.7 million) and sanitary sewer systems (\$0.9 million), most of which is funded by self-liquidating debt generated by these enterprises.

## CAPITAL IMPROVEMENTS

Included in the General Fund portion of the 2021-2022 CIP are improvements to the City's infrastructure: various street improvements (\$3,000,000) and improvements to the City's storm water drains (\$500,000). Also included is work to City buildings (\$1,850,000), such as City Hall, fire stations and the Public Safety building. The plan recommends construction and improvements at various City parks (\$650,000). There are also projects totaling \$1,050,000 for Public Safety, \$950,000 for Parking Facilities and \$125,000 for technology improvements. Sewer Rent Fund Projects total \$900,000 and Water Fund Projects total \$28,350,000.

The CIP also includes the Rolling Stock Plan which contains recommendations for replacing 27 on-road vehicles and 4 off-road vehicles throughout the City's fleet. The 2021-2022 recommended rolling stock replacement program totals \$3,777,000 of which \$3,732,000 is attributable to the General Fund. The purchase of three electric vehicles and twelve hybrid vehicles is included in next year's plan as the City continues to attempt to purchase all electric vehicles wherever possible. Included within the General Fund Plan are ten hybrid police vehicles, a pickup truck, a hybrid carryall and a fire pumper in Public Safety, an electric sedan in the building department, a passenger bus in Recreation and Parks and eleven on-road and four off-road vehicles in the Department of Public Works. The on-road vehicles include two electric sedans, one hybrid carryall, one side-loading garbage truck, three rear-loading garbage trucks, one dump truck, one roll-off truck, a sweeper and a wheel loader. The off-road vehicles include a lawn tractor, a sidewalk plow and two trailers. In addition, it is also recommended to purchase a pickup truck in the Water Fund.

All projects were reviewed for recommended financing sources. Costlier items, with longer useful lives and less frequent replacement schedules were identified for bond financing. Projects with shorter useful lives or less of a cost, and/or recurring in nature are recommended for cash financing where appropriate. The anticipated funding sources for certain rolling stock purchases can be re-evaluated during the preparation of the FY 2021-2022 operating budget.

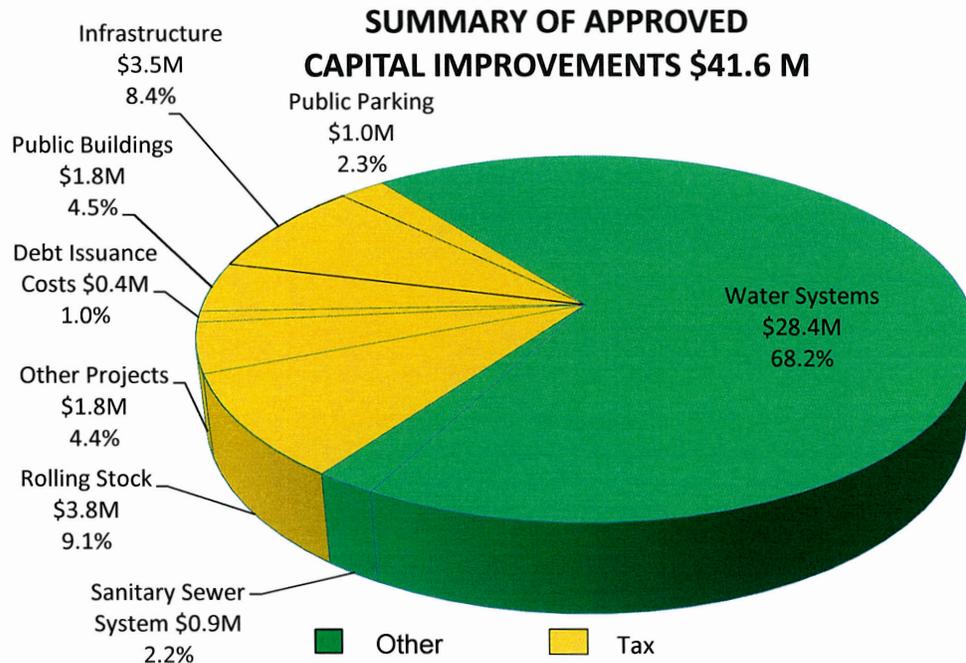
The CIP breakdown will be finalized as the actual projects are approved by the Common Council, and will depend on funding (e.g. grants, other cash contributions) and financial market conditions at that time. Cash support from operating and enterprise budgets as well as from sources other than those budgets is estimated at \$1.2 million. Anticipated General Fund supported debt totals \$9.9 million, Parking debt \$1.0 million, Sewer Rent Fund debt \$0.9 million, and Water Fund debt \$28.7 million. It is important to recognize that the actual sale of debt for many of the projects in the 2021-2027 Program will not occur until later years, as the projects proceed.

Authorized and outstanding debt as of June 30, 2021 is projected to total \$196.8 million, of which 47% is tax-supported and 53% is considered self-liquidating from parking fees and water and sewer charges. Included in the amount for tax-supported debt is an installment performance contract from the New York Power Authority (NYPA) for a street lighting project estimated to total approximately \$2.3 million. Total principal payments in FY 2021-2022 are expected to be \$14.6 million and interest payments will be \$6.1 million. New debt of \$40.4 million as recommended in the CIP for FY 2021-2022 will increase total authorized and outstanding debt as of June 30, 2022 to \$227.5 million. Improvements to the City's water system represent \$87.7 million or 39% of that amount.

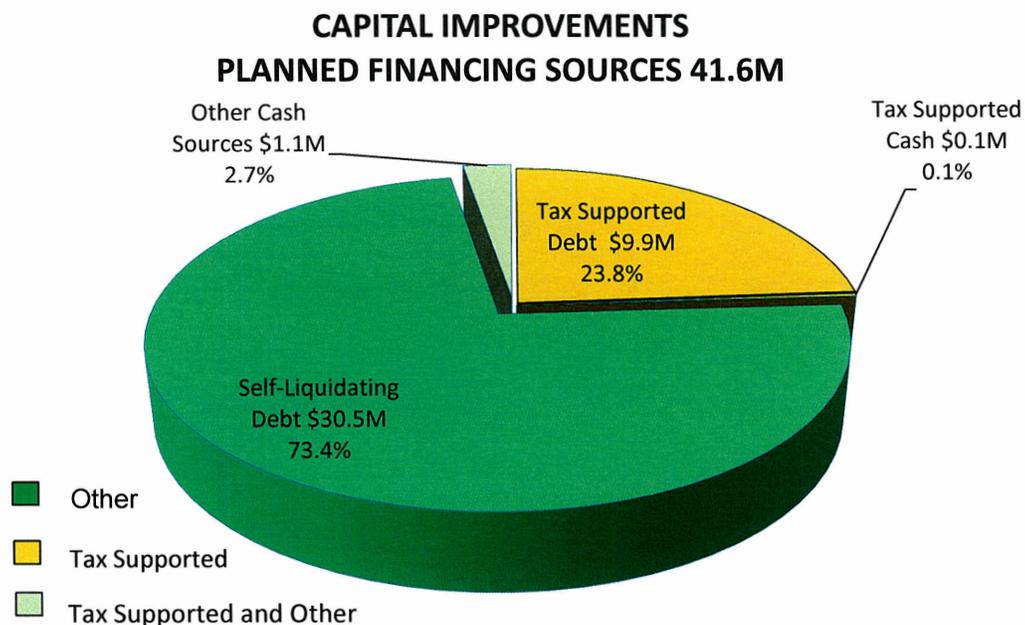
**SUMMARY APPROVED 2021 - 2027 CAPITAL IMPROVEMENT PROGRAM**

	Pending Authorization 2020-2021	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>GENERAL FUND:</b>							
Public Works:							
Buildings	\$ 775,000	\$ 1,850,000	\$ 2,925,000	\$ 2,950,000	\$ 2,725,000	\$ 1,050,000	\$ 425,000
Streets	500,000	3,000,000	3,150,000	3,000,000	3,000,000	3,000,000	3,000,000
Storm Water Drains	450,000	500,000	500,000	500,000	500,000	500,000	500,000
Other	500,000	-	285,000	-	-	-	-
Total Public Works	2,225,000	5,350,000	6,860,000	6,450,000	6,225,000	4,550,000	3,925,000
Information Technology	325,000	125,000	225,000	285,000	125,000	125,000	125,000
Parking	500,000	950,000	3,000,000	3,030,000	1,390,000	2,380,000	950,000
Public Safety	100,000	1,050,000	780,000	220,000	100,000	805,000	145,000
Recreation & Parks	1,050,000	650,000	900,000	700,000	1,550,000	500,000	-
<b>Total General Fund</b>	<b>4,200,000</b>	<b>8,125,000</b>	<b>11,765,000</b>	<b>10,685,000</b>	<b>9,390,000</b>	<b>8,360,000</b>	<b>5,145,000</b>
Library Fund	-	-	-	-	-	-	-
Sewer Rent Fund	-	900,000	500,000	700,000	1,000,000	500,000	500,000
Water Fund	100,000	28,350,000	2,000,000	2,000,000	2,000,000	3,700,000	2,000,000
<b>Total Projects</b>	<b>4,300,000</b>	<b>37,375,000</b>	<b>14,265,000</b>	<b>13,385,000</b>	<b>12,390,000</b>	<b>12,560,000</b>	<b>7,645,000</b>
Rolling Stock	-	3,777,000	6,213,000	6,796,500	5,353,000	6,286,500	2,051,500
Debt Issuance Cost	34,000	403,000	189,900	189,000	164,000	176,500	87,700
<b>GRAND TOTAL</b>	<b>\$ 4,334,000</b>	<b>\$ 41,555,000</b>	<b>\$ 20,667,900</b>	<b>\$ 20,370,500</b>	<b>\$ 17,907,000</b>	<b>\$ 19,023,000</b>	<b>\$ 9,784,200</b>
<b>POTENTIAL FINANCING SOURCES:</b>							
Cash:							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gen.Fnd-Rec. Account	-	-	-	-	-	-	-
Cable Fund	-	-	-	-	-	-	-
Sewer Rent Fund	-	-	200,000	45,000	45,000	40,000	50,000
Water Fund	-	45,000	90,000	100,000	200,000	130,000	25,000
	-	45,000	290,000	145,000	245,000	170,000	75,000
NYS Grants for PW	-	984,334	984,334	984,334	984,334	984,334	984,334
Other Grants (Various)	750,000	-	-	-	-	-	-
Community Development	-	150,000	300,000	150,000	150,000	150,000	-
Contributions	150,000	-	50,000	-	50,000	-	-
Cable Fund	-	-	35,000	-	-	-	-
	900,000	1,134,334	1,369,334	1,134,334	1,184,334	1,134,334	984,334
TOTAL CASH	900,000	1,179,334	1,659,334	1,279,334	1,429,334	1,304,334	1,059,334
Indebtedness:							
Tax-Supported Debt	2,828,000	9,871,166	13,226,666	13,920,966	12,281,066	10,302,766	4,884,066
Self-Liquidating Debt-Pkg.	505,000	959,500	2,979,000	2,443,200	1,166,600	2,466,400	1,087,800
Self-Liquidating Debt	101,000	29,545,000	2,802,900	2,727,000	3,030,000	4,949,500	2,753,000
<b>TOTAL DEBT</b>	<b>3,434,000</b>	<b>40,375,666</b>	<b>19,008,566</b>	<b>19,091,166</b>	<b>16,477,666</b>	<b>17,718,666</b>	<b>8,724,866</b>
<b>GRAND TOTAL</b>	<b>\$ 4,334,000</b>	<b>\$ 41,555,000</b>	<b>\$ 20,667,900</b>	<b>\$ 20,370,500</b>	<b>\$ 17,907,000</b>	<b>\$ 19,023,000</b>	<b>\$ 9,784,200</b>

# CAPITAL IMPROVEMENTS



The pie chart above is a summary of the capital improvements for fiscal year 2021-2022 approved by the Capital Projects Board. Of the \$41.6 million in recommended projects, approximately 29% are attributable to the General Fund. The remaining projects are related to the Sewer Rent Fund (2%) and the Water Fund (69%).



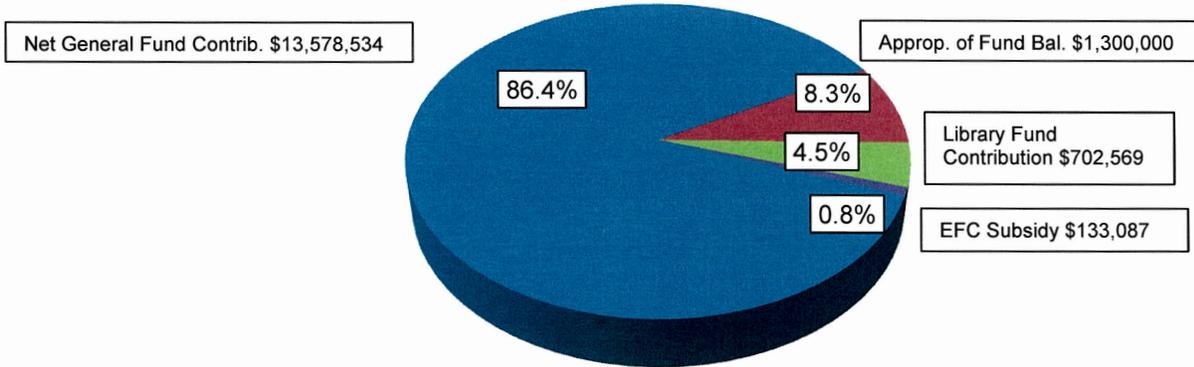
The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2021-2022.

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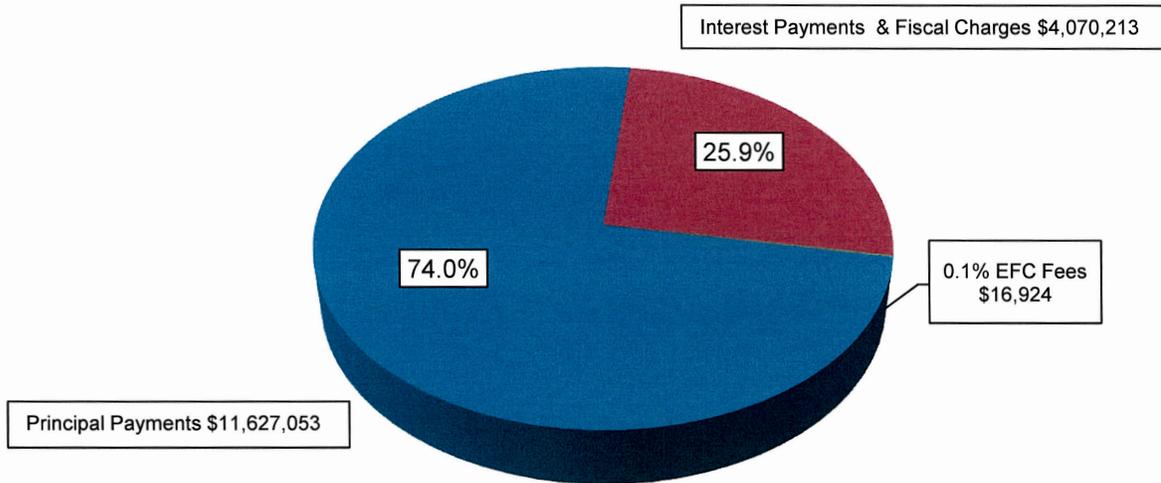
# **CITY INDEBTEDNESS**

# CITY INDEBTEDNESS

## DEBT SERVICE FUND REVENUES: \$15,714,190



## DEBT SERVICE FUND EXPENDITURES: \$15,714,190



## CITY INDEBTEDNESS

### Debt Overview:

The City issues general obligation (GO) bonds to provide funds for major capital projects. General obligation bonds are issued for general government (General and Library Funds) and proprietary activities (Water and Sewer Rent Funds). The City may also issue Bond Anticipation Notes (BANs) to finance all or part of the cost of any project authorized by New York State Local Finance Law. Bond anticipation notes are issued in anticipation of permanent financing but are often paid off before permanent financing is required. BANs may be renewed from time to time, but each renewal may not exceed a one year period, and in most circumstances may not be extended more than five years beyond the original issue date. Performance contracts are another way that the City can fund long-term capital projects which are financed through leasing.

General obligation bonds are issued by the City which pledges its full faith and credit and is liable for all debt service requirements. The City has incurred general obligation debt in connection with the acquisition, rehabilitation and construction of streets, storm water drains and public buildings; traffic improvements; parks and recreation facilities; water supply and distribution facilities; sanitary sewer improvements; parking facilities; and related equipment. The Water Fund and the Sewer Rent Fund pay the principal and interest costs of each of their related obligations, and the General and Library Funds incur the expense of their obligations. In the General Fund, parking fees and fines provide the funding for all parking improvements and operations. Thus, the Water Fund, Sewer Rent Fund and Parking Improvements debt are generally considered self-liquidating, while all other General Fund and Library Fund debt is considered tax-supported.

The City's last major issue of debt (\$11.438 million) was sold in August of 2020 at a blended interest rate of 1.56-1.64%. The City also advanced refunded \$14.17 million of existing debt at lower interest rates (0.398-0.452%). The City does not plan to sell any debt during the remainder of the current fiscal year. The City's next planned debt sale, approximately \$9.1 million, is planned for FY 2021-22.

The City's Debt Performance Goals, together with generally recognized credit industry bench marks, are the basis upon which the City must determine what it believes to be acceptable debt levels. The City must consider (1) its total indebtedness, (2) the relationship of its debt burden vis-a-vis the Constitutional Debt Limit (its ability to borrow against its credit limit) and (3) its ability to repay its debt obligations. The City maintains a Aa1 rating from Moody's Investor's Service and has done so from 1988 to 2020.

A comprehensive plan which includes conservative revenue assumptions, adherence to the City's fiscal performance goals, a tax stabilization and reserve fund, and firm control of expenditures, particularly personnel costs, remains in place to stabilize tax increases and to meet the criteria of the rating agency.

## CITY INDEBTEDNESS

On June 30, 2020, outstanding indebtedness totaled \$182,688,246 an increase of 12.8% over the previous fiscal year. Of that amount, \$51,361,972 was for water improvements, \$3,317,603 was for sewer improvements and \$38,809,836 was for parking facilities, all of which are considered self-supporting debt. The remaining \$89,198,835 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 \$14,729,300 of authorized, but unissued debt, of which \$5,265,300 was for general projects, \$5,807,500 was for water improvements, \$909,000 was for sewer improvements, \$500,000 for Library projects and \$2,247,500 was for parking projects. Total authorized debt totaled \$197,417,546 at June 30, 2020, a decrease of \$7.6 million or 3.7% less than the previous year. Like most other municipalities struggling to remain under the tax cap and address revenue shortfall caused by the Covid virus, debt has been used to address many of the City's needs, where appropriate. While a significant portion of the increase in total debt is attributable to self-liquidating debt (principally the Water Fund), continuing growth in tax-supported debt must be evaluated cautiously because of the state-imposed tax cap and continuing uncertainty related to the pandemic.

### Debt Projections for FY 2020-21

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 \$196,803,654 at June 30, 2021. Projected authorized and outstanding indebtedness is summarized below.

	<u>Self-Liquidating Debt</u>			<u>Tax-Supported Debt</u>		<u>Total</u>
	<u>Parking</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Library</u>	<u>All Other</u>	
Serial Bonds	\$36,657,294	\$54,450,675	\$3,964,355	\$4,179,865	\$76,032,811	\$175,285,000
Energy Contract Unissued	<u>1,414,000</u>	<u>7,219,000</u>	<u>1,363,500</u>	<u>500,000</u>	<u>2,344,454</u> <u>8,677,700</u>	<u>2,344,454</u> <u>19,174,200</u>
	<u>\$38,071,294</u>	<u>\$61,669,675</u>	<u>\$5,327,855</u>	<u>\$4,679,865</u>	<u>\$87,054,965</u>	<u>\$196,803,654</u>

Authorized and unissued debt based on the actions of the Common Council as of June 30, 2021 totaled \$19,174,200. The planned issuance date for approximately \$9.1 million of this debt is in the 2021-22 fiscal year. It is anticipated that any future new indebtedness authorized by the Common Council, based on the current Capital Improvement Program (\$3,181,500), will be issued after June 30, 2021. The City will retire approximately \$13.7 million in debt during the 2020-21 fiscal year and expend approximately \$6.5 million for interest expense.

# CITY INDEBTEDNESS

## FY 2021-22 Debt Service Fund

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

The Debt Service Fund revenue budget for FY 2021-22 totals \$15,714,190, a decrease of \$134,098, or less than one percent. A comparison between the FY 2021-22 adopted budget, the FY 2020-21 adopted budget and last year's actuals is shown below:

	<b>2019-20 Actual</b>	<b>2020-21 Adopted Budget</b>	<b>2021-22 Adopted Budget</b>
<b><u>Revenues</u></b>			
General Fund Contribution	\$13,897,526	\$13,550,554	\$13,578,534
Library Fund Contribution	701,158	707,805	702,569
All Other	1,433,753	139,929	133,087
	<u>16,032,437</u>	<u>14,398,288</u>	<u>14,414,190</u>
Appropriation of Fund Balance	-	1,450,000	1,300,000
Total	<u>\$16,032,437</u>	<u>\$15,848,288</u>	<u>\$15,714,190</u>

FY 2021-22 financing sources include an appropriation of fund balance from the Debt Service Fund of \$1,300,000, \$150,000 less than the current fiscal year. The General Fund contribution, which will increase only slightly, includes an appropriation from the open space reserve in the amount of \$120,000 and the White Plains Hospital's portion of debt service (\$545,168) on the Longview Garage. A subsidy of \$133,087 from the Environmental Facilities (EFC) is also included as a revenue in the Debt Service Fund.

## CITY INDEBTEDNESS

The Debt Service Fund expenditure budget for FY 2021-22 totals \$15,714,190 a decrease of approximately \$100,000 or less than 1% from the current year's adopted budget. A comparison between the adopted budget, the FY 2020-21 adopted budget and last year's actuals is shown below.

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget
<b><u>Expenditures:</u></b>			
Principal Payments	\$11,216,604	\$11,516,792	\$11,627,053
Interest & Fiscal Charges	4,295,139	4,313,296	4,070,213
EFC Fees (Fiscal Charges)	19,462	18,200	16,924
Total	<u>\$15,531,743</u>	<u>\$15,848,288</u>	<u>\$15,714,190</u>

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

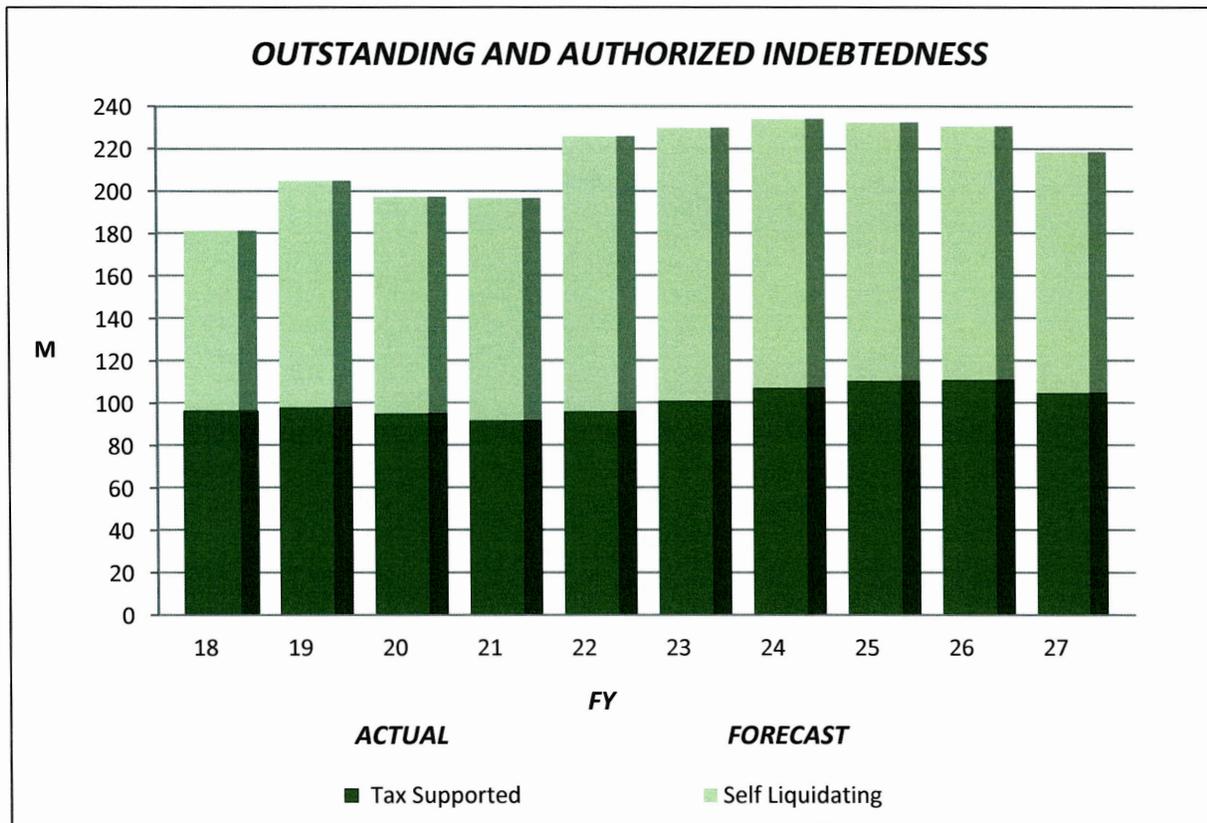
### **Debt Service Projections**

Based upon anticipated new indebtedness incurred based on the City's Capital Improvement Program through June 30, 2021 and scheduled principal and interest payments during FY 21-22, authorized and outstanding indebtedness at June 30, 2022 is projected to total \$225,876,804, an increase of \$29.1 million or 14.8% over FY 2020-21. It is anticipated that \$1.5 million in debt authorizations currently in place for expenditures which are to be refunded by New York State or other contributions will not be rescinded until FY 2022-23. Debt-related activity for the new fiscal year is projected as follows (in millions):

	Self Liquidating Debt	<u>Tax Support Debt</u>		Total
		General Debt	Library Fund	
<b>Projected Debt:</b>				
June 30, 2021	\$105.1	\$87.0	\$4.7	\$196.8
New Debt – FY 2021-2022	0.6	2.6	-	3.2
Capital Improvement Program	30.5	9.9	-	40.4
Retired /Rescinded Debt	(6.2)	(7.8)	(0.5)	(14.5)
June 30, 2022	<u>\$130.0</u>	<u>\$91.7</u>	<u>\$4.2</u>	<u>\$225.9</u>

# CITY INDEBTEDNESS

The following exhibit demonstrates the trend of City indebtedness beginning in fiscal year 2017-2018 through the period covered by the 2021-2027 Capital Improvement Program, including the relationship between tax-supported indebtedness and indebtedness which is self-liquidating. The funding for self-liquidating debt is provided from water billings, sewer rent billings and parking revenues. The funding for tax-supported debt comes from general City revenue, including real property taxes. Self-liquidating debt increases throughout the years, as the chart below indicates, and this trend will reach its peak in FY 2021-2022 before moderating slightly beginning in FY 2022-2023.



At the beginning of the period, authorized and outstanding indebtedness totaled \$181.4 million, with tax-supported debt accounting for approximately 53% of the total. In FY 2018-19, total authorized and outstanding debt totaled \$205 million, with 52% attributable to self-liquidating debt. Self-liquidating debt exceeds tax-support debt as a percentage of total debt through FY 2026-27. Indebtedness projected from 2020-2021 through 2026-2027 is based on the adopted Capital Improvement Program. Total authorized and outstanding debt is projected at \$197.4 million and \$196.8 million for FY 2019-2020 and FY 2020-2021, respectively. By the end of FY 2020-2021, tax-supported debt will remain well under 50% of total indebtedness throughout the length of the current Capital Improvement Program (FY 2026-2027). During that time period, new authorizations for self-liquidating debt are projected to total \$32.2 million compared to tax-supported new debt of \$22.1 million. The City's actual indebtedness and subsequent debt service during this time period will depend on the approval and timing of the related bond issues.

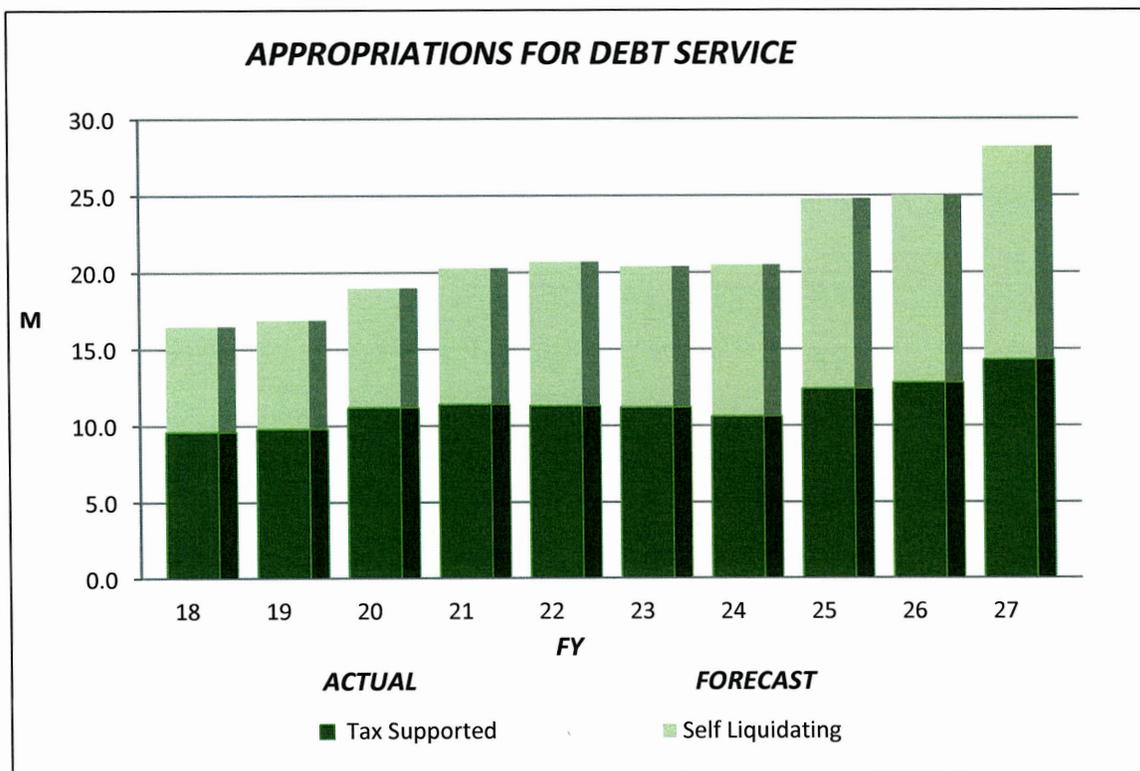
# CITY INDEBTEDNESS

It is important to note in any discussion of indebtedness that White Plains' credit rating from Moody's Investors Services is Aa1, thereby indicating the Mayor and Common Council have traditionally established and followed debt management policies which have protected the financial well-being of the City. Continued vigilance will be needed as the state-mandated tax cap has resulted in increased borrowing to maintain the City's infrastructure in adequate condition.

The Local Finance Law of the State of New York establishes a cap on the level of debt cities may incur. The constitutional debt limit is calculated at 7% of the average last five years full valuation. It is currently projected that the City will have exhausted 14.3% of its available debt limit and will have approximately \$613 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2021.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2021-2027 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, 2021. Total authorized and outstanding indebtedness will be less than 5% of the full valuation of property within the City as of the same date. Total outstanding debt per capita as of June 30, 2021 is projected to be \$3,387. Net debt per capita is projected to equal \$1,808.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2017-2018 through fiscal year 2021-2022 and the projected payments for fiscal years 2023-2027 based on the 2021-2027 Capital Improvement Program.



**CITY INDEBTEDNESS**

In fiscal year 2021-2022, debt service payments will total \$20.7 million, an increase of \$0.4 million or 2% over the current fiscal year. Included in this increase are debt service payments which will be funded from parking revenues for garage elevator modernization and continuing structural work in various garages as well as payments by the General Fund for miscellaneous street reconstruction, heavy duty rolling stock, renovations to fire facilities, the upgrade of electrical systems at City Hall, improvements at Kittrell, Turnure, Druss and Gillie Parks, as well as the refurbishing of the Library Plaza. Debt has also been sold for fluoride tank replacement at the Orchard Street and Central Avenue Pump Stations, two water storage tanks and reconstruction of various water and sewer lines.

Finally, as indicated by the exhibit on the previous page, debt service payments for self-liquidating debt are expected to increase by approximately \$0.6 million in FY 2021-22 compared with the current fiscal year. The increase in debt service payments for self-liquidating debt in future years is based on the City's previous sale of \$28 million in debt to replace the City's two water storage tanks. In FY 2021-22, \$25 million of new debt authorizations will be needed for the Orchard Street Pumping Station Dissolved Air Flotation Water Treatment Plant, and other necessary water projects. Payments on this debt are anticipated to begin in FY 2022-2023 or FY 2023-2024.

**CITY OF WHITE PLAINS  
CONSTITUTIONAL DEBT STATEMENT  
PRO FORMA PROJECTED AS OF JULY 1, 2021**

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<u>Fiscal Year Ended June 30</u>	<u>Assessed Valuation</u>	<u>State Equalization Rate</u>	<u>Full Valuation</u>
2022	\$ 284,300,633	2.66%	\$ 10,687,993,722
2021	284,515,957	2.65%	10,736,451,208
2020	283,027,686	2.69%	10,521,475,316
2019	283,141,289	2.75%	10,296,046,873
2018	281,659,061	3.17%	8,885,143,880
Total Five Year Full Valuation			<u>\$ 51,127,110,998</u>
Average Five Year Full Valuation			<u>\$ 10,225,422,200</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 715,779,554</u>
Outstanding Indebtedness June 30, 2021:			
Serial Bonds			\$ 175,285,000
Less Exclusions:			
2021-22 Debt Service Appropriation (Principal Only)			\$ (14,235,000)
Water and Sewer System Debt - June 30, 2021			<u>(58,415,030)</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>\$ 102,634,970</u>
Net Debt Contracting Margin			<u>\$ 613,144,584</u>
Pro Forma Projected Percentage of Debt Contracting Power Exhausted			<u>14.3%</u>

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

	<u>Actuals</u>			<u>Projected</u>	<u>Adopted</u>
	<u>FY 17-18*</u>	<u>FY 18-19*</u>	<u>FY 19-20*</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
<b>Revenues:</b>					
Intergovernmental	\$ 155,462	\$ 151,104	\$ 145,997	\$ 139,929	\$ 133,087
Interest	1,567	2,927	28,987	12,000	-
Miscellaneous	30,070	11,080	5,001	5,000	-
Total Revenues	<u>187,099</u>	<u>165,111</u>	<u>179,985</u>	<u>156,929</u>	<u>133,087</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	9,739,538	10,512,844	11,216,604	11,516,792	11,627,053
Interest & Fiscal Charges	4,033,851	3,837,379	4,314,601	4,313,296	4,087,137
Refunded Bonds & Related	-	-	-	89,732	-
Total Expenditures	<u>13,773,389</u>	<u>14,350,223</u>	<u>15,531,205</u>	<u>15,919,820</u>	<u>15,714,190</u>
<b>Other Financing Sources:</b>					
Transfer In:					
General Fund	12,193,762	12,538,793	13,897,526	13,550,554	13,578,534
Library Fund	584,528	704,110	701,158	707,805	702,569
Capital Fund	177,538	25,934	51,791	25,000	-
Refunding bonds issued	-	-	-	12,075,379	-
Payment to refunded bond escrow agent	-	-	-	(14,134,424)	-
Issuance premium	-	1,363,179	1,201,977	2,472,544	-
Transfer out	-	-	-	-	-
Total Other Financing Sources	<u>12,955,828</u>	<u>14,632,016</u>	<u>15,852,452</u>	<u>14,696,858</u>	<u>14,281,103</u>
Net Changes in Fund Balance	<u>(630,462)</u>	<u>446,904</u>	<u>501,232</u>	<u>(1,066,033)</u>	<u>(1,300,000)</u>
Fund Balance at Beginning of Year	<u>3,149,262</u>	<u>2,518,800</u>	<u>2,965,704</u>	<u>3,466,936</u>	<u>2,400,903</u>
Fund Balance at End of Year	<u>\$ 2,518,800</u>	<u>\$ 2,965,704</u>	<u>\$ 3,466,936</u>	<u>\$ 2,400,903</u>	<u>\$ 1,100,903</u>

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

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

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	ENERGY PERFORM. GRANT	TOTAL OUTSTANDING	PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT EXHAUSTED	AUTHORIZED AND UNISSUED	
						BUT UNISSUED	AUTHORIZED AND UNISSUED
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	23.54%	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	156,406,201	-	-	156,406,201	32.00%	19,022,650	175,428,851
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	180,045,000	-	2,618,658	182,663,658	30.20%	14,981,800	197,645,458
July	188,510,000	-	2,594,015	191,104,015	29.75%	3,644,000	194,748,015
August	186,010,000	-	2,569,315	188,579,315	30.05%	8,098,200	196,677,515
September	186,010,000	-	2,544,559	188,554,559	30.43%	10,598,700	199,153,259
October	186,010,000	-	2,519,745	188,529,745	30.42%	10,598,700	199,128,445
November	186,010,000	-	2,494,875	188,504,875	30.43%	10,699,700	199,204,575
December	185,785,001	-	2,469,949	188,254,950	30.40%	10,699,700	198,954,650
January	182,220,001	-	2,444,964	184,664,965	29.85%	10,699,700	195,364,665
February	180,740,001	-	2,419,923	183,159,924	29.62%	10,699,700	193,859,624
March	179,750,001	-	2,394,824	182,144,825	30.65%	18,444,200	200,589,025
April	176,845,001	-	2,369,668	179,214,669	30.20%	18,444,200	197,658,869
May	175,285,001	-	2,344,454	177,629,455	30.07%	19,174,200	196,803,655
June							

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE  
AND BUDGET PROJECTION FOR FISCAL YEAR 2021-2022**

	Actual 2019-20	Estimates 2020-21	Budget Projections 2021-2022		Less Funds Available	Amount Needed
			Principal	Interest		
<b>PROPRIETARY FUNDS</b>						
Water Fund:						
Serial Bonds	\$ 3,216,481	\$ 4,138,489	\$ 2,701,983	\$ 1,887,073	\$ 4,589,056	\$ -
Bond Anticipation Notes	-	-	-	-	-	-
Total Water Fund	<u>3,216,481</u>	<u>4,138,489</u>	<u>2,701,983</u>	<u>1,887,073</u>	<u>4,589,056</u>	<u>(1)</u>
Sewer Fund:						
Serial Bonds	251,568	304,130	213,780	145,307	359,087	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Sewer Fund	<u>251,568</u>	<u>304,130</u>	<u>213,780</u>	<u>145,307</u>	<u>359,087</u>	<u>(2)</u>
<b>GENERAL LONG TERM/SHORT TERM DEBT</b>						
General Projects:						
EFC Fees	19,462	18,200	-	-	16,924	16,924
Serial Bonds	14,982,189	14,753,886	10,763,042	3,863,258	14,626,300	(3)
Energy Performance Contract	368,396	368,397	307,816	60,581	368,397	(4)
	15,370,047	15,140,483	11,070,858	3,923,839	15,011,621	-
Total General Fund	<u>15,370,047</u>	<u>15,140,483</u>	<u>11,070,858</u>	<u>3,923,839</u>	<u>15,011,621</u>	<u>13,578,534</u>
Library Fund:						
Serial Bonds	701,158	707,805	556,195	146,374	702,569	702,569
Bond Anticipation Notes	-	-	-	-	-	-
Total Library Fund	<u>701,158</u>	<u>707,805</u>	<u>556,195</u>	<u>146,374</u>	<u>702,569</u>	<u>702,569</u>
<b>Total Debt Service</b>	<b>\$ 19,539,254</b>	<b>\$ 20,290,907</b>	<b>\$ 14,542,816</b>	<b>\$ 6,102,593</b>	<b>\$ 20,662,333</b>	<b>\$ 14,281,103</b>
Recapitulation:						
EFC Administrative Fee	\$ 19,462	\$ 18,200	\$ -	\$ -	\$ 16,924	\$ 16,924
Serial Bonds	19,151,396	19,904,310	14,235,000	6,042,012	20,277,012	13,895,782
Energy Performance Contract	368,396	368,397	307,816	60,581	368,397	368,397
Bond Anticipation Notes	-	-	-	-	-	-
	<u>\$ 19,539,254</u>	<u>\$ 20,290,907</u>	<u>\$ 14,542,816</u>	<u>\$ 6,102,593</u>	<u>\$ 20,662,333</u>	<u>\$ 14,281,103</u>

(1) \$4,589,056 Water Fees

(2) \$359,087 Sewer Rent Fees

(3) Includes \$545,168 WP Hospital's portion of debt service for Longview Garage and \$120,000 from Open Space Reserve

(4) \$1.3 million from Appropriation of Debt Service Fund Balance; \$133,087 EFC Subsidy

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2021 & 2022**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding 6/30/2021	Fiscal Year 2021-2022		Balance Outstanding 6/30/2022
						Principal Payments	Interest Payments	
General Projects:								
Public Improvements - R 2004 & 2005	2012	2,601,682	2.00-5.00	2025	873,135	205,056	43,656	668,079
Public Improvements (Cert & Capital)	2012	5,844,805	2.00-3.00	2027	2,752,740	431,707	78,805	2,321,033
Public Improvements - EFC	2013	10,775,259	0.26-4.61	2033	6,770,000	515,000	266,175	6,255,000
Public Improvements	2013	7,195,350	2.25-3.00	2028	3,906,088	516,447	107,927	3,389,641
Public Improvements	2014	3,269,991	2.00-3.25	2029	2,033,214	227,904	57,692	1,805,310
Public Improvements	2015	8,703,200	5.00-3.00	2035	6,827,071	402,085	177,008	6,424,986
Public Improvements	2016	8,920,250	2.00-5.00	2036	7,366,605	412,472	237,597	6,954,133
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2021	2,494,960	369,690	84,823	2,125,270
Public Improvements	2017	7,719,250	3.00	2032	6,263,716	503,120	187,912	5,760,596
Public Improvements - R 2007(2002 A & B)-Ser	2017	7,965,000	2.00-3.00	2022	1,665,000	1,665,000	49,950	-
Public Improvements - R 2008 A - Series B	2017	1,776,715	3.00-4.00	2028	1,237,356	178,465	49,495	1,058,891
Public Improvements	2018	12,473,350	3.00-5.00	2039	11,476,197	509,680	442,445	10,966,517
Public Improvements	2019	10,116,749	2.25-5.00	2040	10,116,749	355,078	352,679	9,761,671
Public Improvements	2020	3,148,324		2041	3,148,324	-	143,093	3,148,324
Public Improvements - R 2010	2020	6,917,487		2030	6,100,441	771,214	285,742	5,329,227
Public Improvements - R 2010	2020	3,461,057		2030	3,001,215	420,580	139,545	2,580,635
Public Improvements (potential)	2021	6,038,500		2042	-	-	-	6,768,500
		<u>112,685,169</u>			<u>76,032,811</u>	<u>7,483,498</u>	<u>2,704,544</u>	<u>75,317,813</u>
Library Fund:								
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	837,944	210,524	41,897	627,420
Public Improvements	2012	906,000	2.00-3.00	2027	426,701	66,919	12,215	359,782
Public Improvements	2013	162,000	2.25-3.00	2028	87,944	11,628	2,429	76,316
Public Improvements	2014	1,263,000	2.00-3.25	2029	785,307	88,025	22,284	697,282
Public Improvements	2017	1,919,000	3.00	2032	1,557,155	125,076	46,714	1,432,079
Public Improvements	2019	144,207	2.25-5.00	2040	144,207	5,061	5,027	139,146
Public Improvements - R 2010	2020	394,525		2030	340,607	48,962	15,808	291,645
		<u>7,005,140</u>			<u>4,179,865</u>	<u>556,195</u>	<u>146,374</u>	<u>3,623,670</u>
		<u>119,690,309</u>			<u>80,212,676</u>	<u>8,039,693</u>	<u>2,850,918</u>	<u>78,941,483</u>

S/T

(continued)

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2021 & 2022 (cont.)**

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding 6/30/2021</u>	<u>Fiscal Year 2021-2022</u>		<u>Balance Outstanding 6/30/2022</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
<b>Parking Projects:</b>								
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	120,000	10,000	8,050	110,000
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	2,141,573	277,096	91,948	1,864,477
Public Improvements	2012	2,954,250	2.00-3.00	2027	1,391,369	218,206	39,832	1,173,163
Public Improvements	2013	2,383,150	2.25-3.00	2028	1,293,724	171,051	35,746	1,122,673
Public Improvements	2014	17,548,350	2.00-3.25	2029	10,911,210	1,223,040	309,606	9,688,170
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,346,870	79,325	34,921	1,267,545
Public Improvements	2016	303,000	5.00-3.00	2036	250,226	14,011	8,071	236,215
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2021	447,011	66,235	15,197	380,776
Public Improvements	2017	3,363,300	3.00	2032	2,729,118	219,210	81,874	2,509,908
Public Improvements - R 2008 B Series A	2017	13,805,000	2.00-3.00	2033	11,385,000	780,000	341,550	10,605,000
Public Improvements	2018	808,000	3.00-5.00	2039	743,406	33,016	28,661	710,390
Public Improvements	2019	1,490,136	2.25-5.00	2040	1,490,136	52,301	51,947	1,437,835
Public Improvements	2020	1,245,723		2041	1,245,723	-	56,619	1,245,723
Public Improvements - R 2010 B	2020	1,302,310		2030	1,161,928	136,053	54,692	1,025,875
Public Improvements (potential)	2021	1,010,000		2041	-	-	-	1,010,000
		<u>53,375,831</u>			<u>36,657,294</u>	<u>3,279,544</u>	<u>1,158,714</u>	<u>34,387,750</u>
<b>Water Fund:</b>								
Public Improvements	2012	2,013,447	2.00-5.00	2025	722,348	192,324	36,118	530,024
Public Improvements	2012	2,043,000	2.00-3.00	2027	962,193	150,899	27,546	811,294
Public Improvements	2013	151,500	2.25-3.00	2028	82,244	10,874	2,272	71,370
Public Improvements	2014	252,500	2.00-3.25	2029	157,001	17,598	4,455	139,403
Public Improvements	2015	15,554,000	2.00-3.00	2035	12,201,059	718,590	316,341	11,482,469
Public Improvements	2016	2,800,750	5.00-3.00	2036	2,312,942	129,506	74,600	2,183,436
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	1,067,418	157,313	36,290	910,105
Public Improvements	2017	992,350	3.00	2032	805,234	64,679	24,157	740,555
Public Improvements - R 2008 A Series B	2017	463,285	3.00-4.00	2028	322,644	46,535	12,906	276,109
Public Improvements	2018	8,484,000	3.00-5.00	2039	7,805,767	346,669	300,938	7,459,098
Public Improvements	2019	21,237,185	2.25-5.00	2040	21,237,185	745,382	740,347	20,491,803
Public Improvements	2020	5,404,959		2041	5,404,959	-	245,659	5,404,959
Public Improvements - R 2010	2020	1,480,654		2030	1,369,681	121,614	65,444	1,248,067
Public Improvements (potential)	2021	404,000		2041	-	-	-	404,000
		<u>63,856,360</u>			<u>54,450,675</u>	<u>2,701,983</u>	<u>1,887,073</u>	<u>52,152,692</u>
<b>Sewer Fund:</b>								
Public Improvements	2012	301,500	2.00-3.00	2027	141,998	22,269	4,065	119,729
Public Improvements	2014	479,700	2.00-3.25	2029	298,268	33,433	8,463	264,835
Public Improvements	2016	303,000	5.00-3.00	2036	250,227	14,011	8,071	236,216
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	180,611	26,762	6,141	153,849
Public Improvements	2017	505,000	3.00	2032	409,777	32,915	12,293	376,862
Public Improvements	2018	505,000	2.63-3.81	2034	464,629	20,635	17,913	443,994
Public Improvements	2019	1,201,723	2.25-5.00	2045	1,201,723	42,178	41,893	1,159,545
Public Improvements	2020	845,994		2041	845,994	-	38,451	845,994
Public Improvements -R 2010	2020	193,967		2030	171,128	21,577	8,017	149,551
Public Improvements (potential)	2021	909,000		2041	-	-	-	909,000
		<u>5,564,805</u>			<u>3,964,355</u>	<u>213,780</u>	<u>145,307</u>	<u>4,659,575</u>
		<u>\$ 242,487,305</u>			<u>\$ 175,285,000</u>	<u>\$ 14,235,000</u>	<u>\$ 6,042,012</u>	<u>\$ 170,141,500</u>
								<b>s/t Serial Bonds:</b>

**PRO FORMA SCHEDULE OF DEBT PAYABLE**  
**JUNE 30, 2021 & 2022**

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/21	Projected Interest Rate	Fiscal Year 2021-2022		Balance Outstanding 6/30/22
						Principal Payments	Interest Payments	
<b>General Projects:</b>								
Transit District Pedestrian & Bicycle Improvements	\$ 1,630,000	\$ 1,630,000 (2)		\$ 1,630,000 (2)				\$ 1,630,000 (2)
RS Acquisition: Electric Garbage Truck	338,000	338,000		338,000				338,000
Security Camera Integration/Expansion	90,000	90,000 (1)		90,000 (1)				
Renovations to Fire Facilities FY 20	101,000	101,000 (1)		101,000 (1)				
Community Building Rehabilitation	76,000	76,000 (1)		76,000 (1)				
RS Acquisition of Heavy Duty Vehicles FY21	2,631,000	2,631,000 (1)		2,631,000 (1)				
PS Radio Infrastructure Replacement	1,737,200	1,737,200 (1)		1,737,200 (1)				
Kronos Telestaff	86,000	86,000 (1)		86,000 (1)				
LED Lighting Improvements Phase 2	1,216,300	682,500 (1)		682,500 (1)				
PS Electronic Device Replacement	101,000	101,000		101,000 (1)				
Renovations to City Facilities FY 21	101,000	101,000		101,000 (1)				
Local Controller Upgrades	71,000	71,000		71,000 (1)				
Central Control System Replacement	303,000	303,000		303,000 (1)				
Misc Street Reconstruction FY 21	730,000	730,000		730,000 (1)				2,575,500
FY 20-21 Capital Improvement Program								9,871,166
FY 21-22 Capital Improvement Program								14,414,666
S/T General Improvements	9,211,500	8,677,700	-	11,253,200				
<b>Library:</b>								
Library Interior Improvements	500,000	500,000 (3)		500,000 (3)				500,000 (3)
S/T Library Improvements	500,000	500,000	-	500,000				500,000
<b>Parking:</b>								
Municipal Parking Lot Rehabilitation FY 17	404,000	404,000		404,000				404,000
Municipal Parking Structure Rehabilitation FY 20	505,000	505,000 (1)		505,000 (1)				
Municipal Parking Structure Rehabilitation FY 21	505,000	505,000 (1)		505,000 (1)				
FY 20-21 Capital Improvement Program				505,000				505,000
FY 21-22 Capital Improvement Program								959,500
S/T Parking Improvements	1,414,000	1,414,000	-	1,919,000				1,868,500

(1) \$9,032,700 potential bond sale summer 2021; \$6,709,700 tax supported; \$2,323,000 self-liquidating

(2) \$1,211,320 NYS Grant, the remaining \$418,680 serial bonds

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

**PRO FORMA SCHEDULE OF DEBT PAYABLE**  
**JUNE 30, 2021 & 2022 (cont.)**

Description	Authorization	Unissued	Original Issue	Projected Balance 6/30/21	Projected Interest Rate	Fiscal Year 2021-2022		Balance Outstanding 6/30/22
						Principal Payments	Interest Payments	
<b>Water Fund:</b>								
Water System SCADA/Cybersecurity Improvements	404,000	404,000 <sup>(1)</sup>		404,000 <sup>(1)</sup>				6,815,000
Replace/Reconstruct Various Water Lines	6,815,000	6,815,000		6,815,000				101,000
FY 20-21 Capital Improvement Program				101,000				28,636,000
FY 21-22 Capital Improvement Program								35,552,000
S/T Water Fund	7,219,000	7,219,000	-	7,320,000			-	
<b>Sewer Fund:</b>								
Miscellaneous SS Improvements FY 21	909,000	909,000 <sup>(1)</sup>	909,000	909,000 <sup>(1)</sup>				454,500
Windward Avenue SS	454,500	454,500		454,500				909,000
FY 21-22 Capital Improvement Program								1,363,500
S/T Sewer Fund	1,363,500	1,363,500	-	1,363,500			-	
<b>s/t Debt Payable</b>	<b>19,708,000</b>	<b>19,174,200</b>	<b>-</b>	<b>22,355,700</b>			<b>-</b>	<b>53,698,666</b>
<b>Performance Contract:</b>								
Energy Performance-NYPA Street Lighting	3,217,627			2,344,454	2.50%		307,816	2,036,638
<b>s/t Other Debt Payable</b>	<b>\$ 22,925,627</b>	<b>\$ 19,174,200</b>	<b>\$ -</b>	<b>24,700,154</b>			<b>307,816</b>	<b>55,735,304</b>
<b>Total Outstanding/Authorized Debt 6/30/201</b>				<b>\$ 196,803,654</b>				
Total Outstanding/Authorized/Planned Debt 6/30/22						<b>\$ 225,876,804</b>		

(1) \$9,032,700 potential bond sale summer 2021; \$6,709,700 tax supported; \$2,323,000 self-liquidating

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# **SUPPLEMENTAL INFORMATION**

**CITY OF WHITE PLAINS, NEW YORK  
DEMOGRAPHIC AND STATISTICAL FACTS  
JUNE 30, 2020**

Located in central Westchester, the City of White Plains, with a 2010 census population of 56,853, occupies an area of almost 10 square miles. It is the seat of Westchester County, located just north of New York City about 4 miles east of the Hudson River and 2.5 miles northwest of Long Island Sound.

The first non-native settlement of White Plains was in November 1683 by a party of Connecticut Puritans. In 1758, White Plains became the seat of Westchester County and in 1788 the Town of White Plains was created. In the first United States Census, conducted in 1790, the White Plains population was 505. In 1800, the population was 575 and in 1830 it was 830. White Plains was incorporated as a village in 1866. By 1870, 26 years after the arrival of the railroad, the population was 2,630 and it was 4,508 in 1890. In 1900 the population was 7,899 and it increased to 26,425 in 1910. White Plains became a city in 1916.

With the building boom after World War II and the construction of parkways and expressways, downtown White Plains became a major and destination retail shopping location. This was also a period during which many major corporations based in New York City relocated operations to White Plains. By the early 1990s, economic development had stagnated and was hampered by a deep recession. By 2003, however, the City had new developments such as the City Center followed by the Ritz-Carlton Hotel. In 2010 White Plains started the beginning of a new downtown development renaissance. During 2016 into 2017, construction began on four multi-family residential developments and site preparation began on a 180 bed nursing and rehabilitation facility. Approved during this period were twelve townhouse units and four residential projects that have mixed use with commercial, retail, fitness and restaurant uses.

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

Education levels are: a high school equivalency diploma or less 10.3%; a high school graduate, 28.3%; some college or an associate's degree 28.0%; a bachelor's degree or higher, 33.4%.

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

Fiscal Year	Population	Median Age	Per Capita Income	Median Family Income	Median Household Income	Public School Enrollment	Unemployment Rate
2019-20	58,109	41.7	\$51,416	\$109,161	\$84,415	7,150	11.7%
2018-19	58,404	38.1	\$47,907	\$110,400	\$87,550	7,165	3.2%
2017-18	58,047	37.8	\$47,024	\$104,383	\$82,460	7,198	3.5%
2016-17	58,241	38.3	\$45,909	\$102,512	\$80,442	7,091	3.7%

(1) Source: City of White Plains Comprehensive Annual Financial Report for Fiscal Year July 1, 2019-2020.

## GENERAL INFORMATION

<p>Date of Incorporation 1916</p> <p>Form of Government Mayor-Council</p> <p>Area 9.79 square miles</p> <p><b>Police Protection:</b></p> <p>Number of Stations 1</p> <p><b>Fire Protection:</b></p> <p>Number of Stations 7 (2 of which are equipped but not staffed)</p> <p>Number of Fire Hydrants 2,062</p> <p><b>Public Works:</b></p> <p>Number of Street Lights 5,000</p> <p>Miles of Paved City Streets 150</p> <p>Miles of Sanitary Sewers 127.1</p> <p>Miles of Storm Water Drains 83</p>	<p><b>Municipal Water Operations:</b></p> <p>Number of Metered Accounts 10,340</p> <p>Average Daily Consumption 7,239,427</p> <p>Miles of Water Mains 159.8</p> <p>Supply NYC Aqueduct</p> <p><b>Recreation and Culture:</b></p> <p>Total Acres of Parks 231</p> <p>Number of Parks and Recreation Facilities 23</p> <p>Number of Youth Programs 405</p> <p>Number of Adult Programs 135</p> <p>Number of Seniors Programs 450</p> <p>Number of Libraries 1</p> <p>Number of Volumes 252,349</p>
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## PRINCIPAL TAXPAYERS JUNE 30, 2020

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 13,263,475	4.69%
2	Westchester Mall, LLC	Retail Outlet	11,376,450	4.02%
3	44 S. Broadway Property, LLC	Office Space Rental	4,035,000	1.43%
4	WPP Owner, LLC	Office Space Rental	3,925,100	1.39%
5	Hart BS Commons, LLC	Apartments	3,803,000	1.34%
6	Gateway I Group, Inc.	Office Space Rental	3,425,000	1.21%
7	WP Galleria Realty, LLC	Retail Outlet	2,740,000	0.97%
8	360 Hamilton Plaza	Office Space Rental	2,675,000	0.95%
9	City Center Residential, LLC	Apartments	2,300,000	0.81%
10	Avalon WP I, LLC	Apartments	2,249,000	0.79%
11	1133-399 Westchester Ave, LLC	Office Space Rental	2,100,000	0.74%
12	Bloomingtondale Road	Retail Outlet	2,000,000	0.71%
13	Clayton Estates, LLC	Apartments	1,825,000	0.64%
14	Westpark Associates	Office Space Rental	1,675,000	0.59%
15	ERST 10 Bank Street, LLC	Office Space Rental	1,500,000	0.53%
16	MG RMC Main LLC	Office Space Rental	1,450,000	0.51%
17	HPT ING - 2 Properties	Office Space Rental	1,425,000	0.50%
18	Bryant Gardens Corp.	Cooperative Apartments	1,340,000	0.47%
19	Verizon of New York	Public Utility	1,231,742	0.44%
20	OSG Mamaroneck, LLC	Office Space Rental	1,135,000	0.40%
			<b>\$ 65,473,767</b>	<b>23.13%</b>

**CITY OF WHITE PLAINS  
CONSTITUTIONAL TAX LIMIT  
PRO FORMA PROJECTED AS OF JULY 1, 2021**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage</u>
	2022	\$ 10,687,993,772		
	2021	10,736,451,208		
	2020	10,521,475,316		
	2019	10,296,046,873		
	2018	8,885,143,880		
Five Year Total Full Valuation		<u>\$ 51,127,111,049</u>		
Five Year Average Full Valuation		<u>\$ 10,225,422,210</u>		
Constitutional Tax Limit 2%		<u>\$ 204,508,444</u>	<u>\$ 719.34</u>	<u>100.00%</u>
FY 2020-21 Tax Levy (1)		\$ 66,151,692	\$ 230.22	32.00%
Allowable Exclusions (2)		(13,350,860)	(46.96)	-6.53%
Tax Levy Subject to Limit		<u>\$ 52,800,832</u>	<u>\$ 183.26</u>	<u>25.48%</u>
Constitutional Tax Margin		<u>\$ 151,707,612</u>	<u>\$ 536.08</u>	<u>74.52%</u>

(1) Based upon Assessed Valuation of \$284,300,633 as certified by the Assessor on March 1, 2021

and adopted Tax Rate of \$230.22 per \$1,000 of assessed value. Tax Levy includes BID special assessment levy.

(2) Based upon projected 2021-22 debt payments less projected debt service fund balance at June 30, 2022.

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

<u>Year</u>	<u>Constitutional Tax Limit</u>	<u>Tax Levy</u>	<u>Total Exclusions</u>	<u>Tax Levy Subject To Tax Limit</u>	<u>Constitutional Tax Margin</u>	<u>Percent Exhausted</u>
2021-22	\$ 204,508,444	\$ 66,151,692	\$ 13,350,860	\$ 52,800,832	\$ 151,707,612	25.82%
2020-21	196,372,555	64,579,523	15,198,690	49,380,833	146,991,722	25.15%
2019-20	176,759,952	61,436,820	14,433,120	47,003,700	129,756,252	26.59%
2018-19	165,044,263	59,844,743	12,446,838	47,397,905	117,646,358	28.72%
2017-18	159,295,265	57,844,321	11,293,902	46,550,419	112,744,846	29.22%
2016-17	156,651,033	55,648,820	10,612,264	45,036,556	111,614,477	28.75%
2015-16	156,651,033	55,616,023	9,873,711	45,742,312	110,908,721	29.20%
2014-15	166,900,331	54,326,680	13,521,876	40,804,804	126,095,527	24.45%
2013-14	179,641,197	53,253,982	12,013,972	41,240,010	138,401,187	22.96%
2012-13	192,017,243	50,834,785	10,562,977	40,271,808	151,745,435	20.97%

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

Year	City of White Plains	White Plains School District	Westchester County			Total	Total Tax Rate
			County	Sewer Districts	Refuse Disposal District		
2021-22	\$ 230.22	\$ 692.24 <sup>(3)</sup>	\$ 114.27	\$ 16.06 <sup>(1)</sup> 21.86 <sup>(2)</sup>	\$ 10.70	\$ 141.03 146.83	\$ 1,063.49 1,069.29
2020-21	224.52	683.17	122.08	16.51 <sup>(1)</sup> 21.60 <sup>(2)</sup>	9.59	148.18 153.27	1,055.87 1,060.96
2019-20	217.07	672.66	118.14	17.11 <sup>(1)</sup> 20.64 <sup>(2)</sup>	9.83	145.08 148.61	1,034.81 1,038.34
2018-19	211.36	644.66	103.32	14.37 <sup>(1)</sup> 18.03 <sup>(2)</sup>	8.92	126.61 130.27	982.63 986.29
2017-18	205.37	625.46	102.96	14.68 <sup>(1)</sup> 18.25 <sup>(2)</sup>	9.26	126.90 130.47	957.73 961.30
2016-17	200.95	615.61	103.89	14.77 <sup>(1)</sup> 16.63 <sup>(2)</sup>	9.27	127.93 129.79	944.49 946.35
2015-16	200.74	613.74	103.73	14.80 <sup>(1)</sup> 15.92 <sup>(2)</sup>	9.53	128.06 129.18	942.54 943.66
2014-15	196.14	600.22	100.99	14.80 <sup>(1)</sup> 15.53 <sup>(2)</sup>	9.14	124.93 125.66	921.29 922.02
2013-14	191.74	583.21	99.24	15.79 <sup>(1)</sup> 16.33 <sup>(2)</sup>	9.43	124.46 125.00	899.41 899.95
2012-13	184.47	565.50	106.28	16.43 <sup>(1)</sup> 18.28 <sup>(2)</sup>	10.02	132.73 134.58	882.70 884.55
2011-12	176.11	548.89	110.59	17.17 <sup>(1)</sup> 18.82 <sup>(2)</sup>	10.51	138.27 139.92	863.27 864.92
2010-11	167.82	534.63	112.97	17.13 <sup>(1)</sup> 18.94 <sup>(2)</sup>	10.50	140.60 142.41	843.05 844.86
2009-10	157.06	515.15	110.88	15.95 <sup>(1)</sup> 18.44 <sup>(2)</sup>	10.17	137.00 139.49	809.21 811.70
2008-09	147.47	503.01	102.80	14.51 <sup>(1)</sup> 17.53 <sup>(2)</sup>	9.82	127.13 130.15	777.61 780.63
2007-08	141.93	474.62	93.22	12.96 <sup>(1)</sup> 15.75 <sup>(2)</sup>	10.15	116.33 119.12	732.88 735.67

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

Office of State Comptroller Tax Levy Cap Reporting Form	
Adopted Budget Fiscal Year Ended June 30, 2022	
Prepared May 25, 2021	
Tax Levy Cap - Calculations and Totals	
<b>Tax Levy Limit ( Cap) Before Adjustments and Exclusions:</b>	
1. a. Real property tax levy current fiscal year	\$ 63,879,523
b. BID special assessment levies current fiscal year	700,000
Total taxes levied current fiscal year	64,579,523
2. Less total reserve amount (including interest earned) from current fiscal year	-
	64,579,523
3. Tax Base Growth Factor	1.0140
	65,483,636
4. Add PILOTS receivable current fiscal year	1,048,902
	66,532,538
Allowable levy growth factor (2% or rate of inflation, whichever is less)	1.0123
	67,350,889
5. Less PILOTS receivable forthcoming fiscal year	(1,093,803)
7. Plus available carryover from current fiscal year	708,154
<b>Total Levy Limit (Cap) Before Adjustments and Exclusions</b>	<b>66,965,240</b>
<b>9. Adjustments for Transfer of Local Government Functions:</b>	
Costs incurred from transfer of local government functions	-
Savings realized from transfer of local government functions	-
<b>Total Adjustments for Transfer of Local Government Functions</b>	<b>-</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>66,965,240</b>
<b>Exclusions:</b>	
6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy	-
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	-
a. ERS	-
b. PFRS	798,674
c. TRS	-
<b>Total Exclusions</b>	<b>798,674</b>
<b>Tax Levy Limit, Adjusted for Transfers and Exclusions</b>	<b>\$ 67,763,914</b>
Real property tax levy	\$ 65,451,692
BID special assessments	700,000
Total Real Property Tax Levy	\$ 66,151,692
<b>Difference Between Tax Levy Limit and Tax Levy</b>	<b>\$ 1,612,222</b>
<b>Do you plan to override the cap in the forthcoming year?</b>	<b>No</b>
<b>For informational purposes only:</b>	
Total taxes levied current fiscal year	\$ 64,579,523
Tax levy limit forthcoming fiscal year	67,763,914
Additional tax levy amount available within tax limit in forthcoming year	\$ 3,184,391
Tax levy forthcoming year as percentage increase over current year tax levy	4.93%





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

<b>Fiscal Year</b>	<b>Property Tax Levy</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years <sup>(2)</sup></b>	<b>Total Collections to Date</b>	
		<b>Amount Collected</b>	<b>Percent of Levy</b>		<b>Amount Collected</b>	<b>Percent of Levy</b>
2019-20	\$ 61,436,820	\$ 61,082,948	99.42%	\$ -	\$ 61,082,946	99.42%
2018-19	59,844,743	59,521,700	99.46%	211,997	59,733,697	99.81%
2017-18	57,844,321	57,594,024	99.57%	164,929	57,758,953	99.93%
2016-17	55,648,820	55,336,066	99.44%	273,699	55,609,765	99.97%
2015-16	55,616,023	55,317,834	99.46%	247,351	55,565,185	99.94%
2014-15	54,326,680	54,060,085	99.51%	246,562	54,306,647	99.97%
2013-14	53,253,982	52,945,567	99.42%	300,750	53,246,317	99.99%
2012-13	50,834,785	50,539,754	99.42%	287,601	50,827,355	100.00%
2011-12	48,985,900	48,560,717	99.13%	419,351	48,980,068	100.00%
2010-11	47,210,932	46,801,722	99.13%	401,933	47,203,655	99.99%

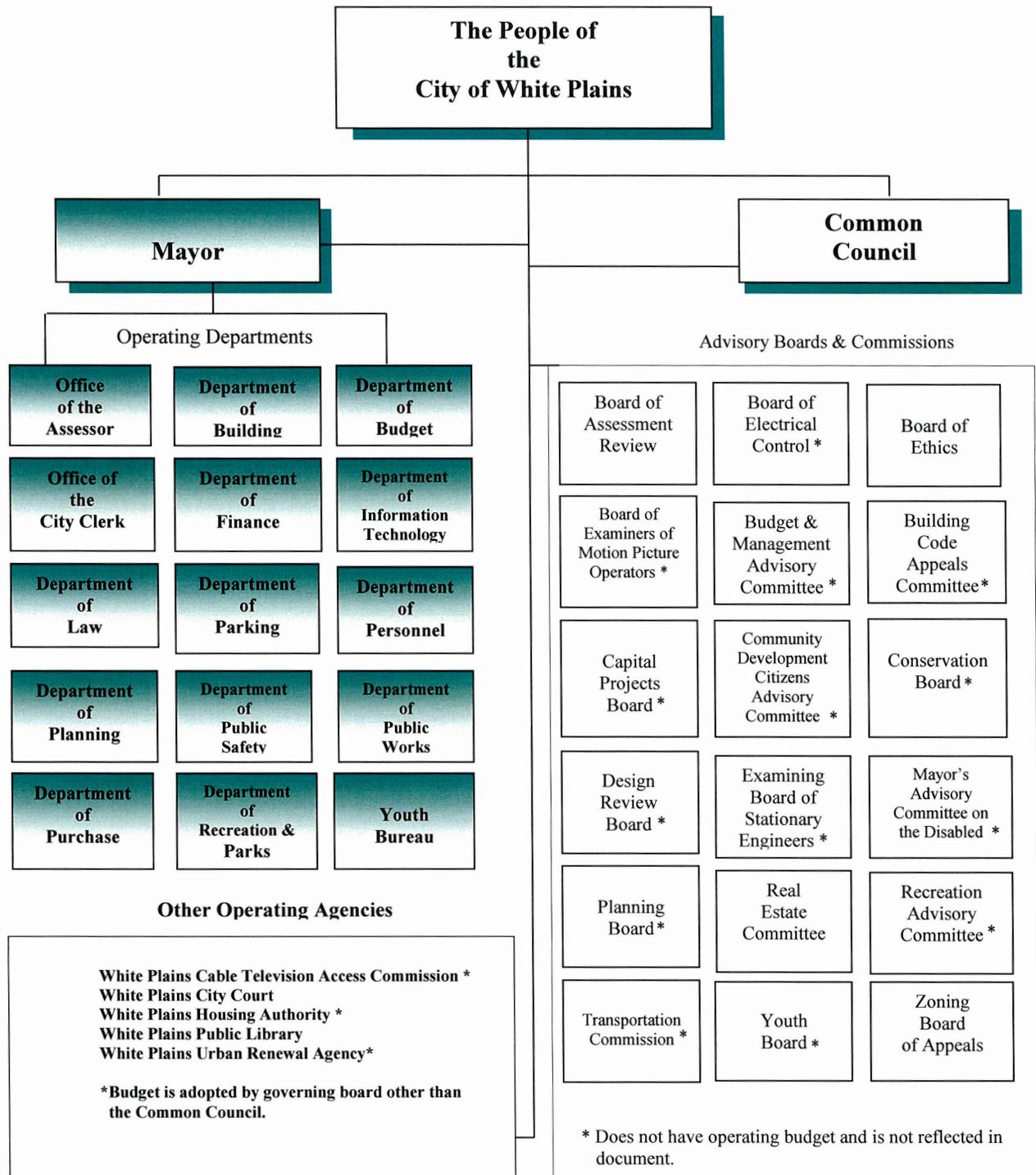
(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2019 - June 30, 2020.

(2) Collections in subsequent years are through June 30, 2020.

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

Month	2015-2016	2016-2017	2017-2018	2018-19	2019-20	2020-21	Variance Over / Under 14-15	Variance Over / Under 15-16	Variance Over / Under 16-17	Variance Over / Under 17-18	Variance Over / Under 18-19	Variance Over / Under 19-20
July	\$ 3,589,763	\$ 3,721,805	\$ 3,499,460	\$ 3,747,372	\$ 3,495,587	\$ 3,154,771	0.8%	3.7%	-6.0%	7.1%	-6.7%	-9.7%
August	3,422,138	3,388,752	4,232,520	3,500,948	3,528,241	3,285,256	-7.8%	-1.0%	24.9%	-17.3%	0.8%	-6.9%
September	4,129,685	4,414,017	3,335,546	3,744,163	4,803,682	2,876,235	3.7%	6.9%	-24.4%	12.3%	28.3%	-40.1%
	<b>11,141,586</b>	<b>11,524,574</b>	<b>11,067,526</b>	<b>10,992,483</b>	<b>11,827,510</b>	<b>9,316,262</b>	<b>-1.0%</b>	<b>3.4%</b>	<b>-4.0%</b>	<b>-0.7%</b>	<b>7.6%</b>	<b>-21.2%</b>
October	3,879,958	3,584,205	3,953,128	3,639,983	3,608,318	3,549,080	7.1%	-7.6%	10.3%	-7.9%	-0.9%	-1.6%
November	3,791,449	3,639,874	3,820,163	3,599,834	3,578,341	3,416,681	2.3%	-4.0%	5.0%	-5.8%	-0.6%	-4.5%
December	3,775,622	4,257,781	4,106,666	4,076,901	5,247,193	3,264,800	-16.4%	12.8%	-3.5%	-0.7%	28.7%	-37.8%
	<b>11,447,029</b>	<b>11,481,860</b>	<b>11,879,957</b>	<b>11,316,718</b>	<b>12,433,852</b>	<b>10,230,561</b>	<b>-3.4%</b>	<b>0.3%</b>	<b>3.5%</b>	<b>-4.7%</b>	<b>9.9%</b>	<b>-17.7%</b>
January	4,054,317	4,045,642	4,119,261	4,094,116	4,575,641	4,054,784	-6.4%	-0.2%	1.8%	-0.6%	11.8%	-11.4%
February	3,422,693	3,220,221	3,505,117	3,331,635	3,718,564	3,357,157	-1.9%	-5.9%	8.8%	-4.9%	11.6%	-9.7%
March	3,927,965	3,739,130	3,611,822	4,133,375	3,312,253	3,427,606	4.0%	-4.8%	-3.4%	14.4%	-19.9%	3.5%
	<b>11,404,975</b>	<b>11,004,993</b>	<b>11,236,200</b>	<b>11,559,126</b>	<b>11,606,458</b>	<b>10,839,547</b>	<b>-1.7%</b>	<b>-3.5%</b>	<b>2.1%</b>	<b>2.9%</b>	<b>0.4%</b>	<b>-6.6%</b>
April	3,506,633	3,169,010	3,380,702	3,334,283	2,665,412		3.8%	-9.6%	6.7%	-1.4%	-20.1%	
May	3,315,192	3,327,847	3,316,835	3,358,753	2,266,985		-10.4%	0.4%	-0.3%	1.3%	-32.5%	
June	3,996,972	3,871,026	4,187,795	4,542,618	2,143,008		4.3%	-3.2%	8.2%	8.5%	-52.8%	
	<b>10,818,797</b>	<b>10,367,883</b>	<b>10,885,332</b>	<b>11,235,654</b>	<b>7,075,405</b>		<b>-3.2%</b>	<b>-4.2%</b>	<b>5.0%</b>	<b>3.2%</b>	<b>-37.0%</b>	
<b>Total - Unrestricted</b>	<b>\$44,812,387</b>	<b>\$ 44,379,310</b>	<b>\$ 45,069,015</b>	<b>\$ 45,103,981</b>	<b>\$ 42,943,225</b>	<b>\$ 30,386,370</b>	<b>-2.3%</b>	<b>-0.97%</b>	<b>1.6%</b>	<b>0.1%</b>	<b>-4.8%</b>	
<b>Restricted-Tax Stabilization</b>	<b>\$ 4,979,155</b>	<b>\$ 4,931,035</b>	<b>\$ 5,007,666</b>	<b>\$ 5,011,553</b>	<b>\$ 4,771,469</b>	<b>\$ 3,376,263</b>						
					<b>\$ 35,867,820</b>	<b>\$ 30,386,370</b>						<b>-15.3%</b>

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



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

DEPARTMENT	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET
<b>GENERAL FUND:</b>					
<b>Council and Boards:</b>					
Common Council	6	6	6	6	6
Zoning Board of Appeals	1	0	0	0	0
<b>S/T</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>General Government:</b>					
Office of the Mayor	6	6	6	6	6
City Clerk Office	6	6	6	6	6
Law Department	10	10	10	10	10
Assessor Office	5	5	5	5	5
Finance Department	17	17	17	17	17
Information Technology	7	7	7	7	7
Budget Department	4	4	4	4	4
Purchase Department	5	4	5	5	5
Planning Department	7	7	7	7	7
Building Department	21	23	23	23	23
Personnel Department	4	4	5	5	5
<b>S/T</b>	<b>92</b>	<b>93</b>	<b>95</b>	<b>95</b>	<b>95</b>
<b>Public Works:</b>					
Bureau of Administration	10	10	10	10	10
Bureau of Engineering	17	17	17	17	17
Bureau of Building Maintenance	19	19	19	19	19
Bureau of Garage and Shop	20	20	20	20	20
Bureau of Storm Water	2	2	2	2	2
Bureau of Highways	70	70	70	70	70
Bureau of Sanitation	62	62	60	60	60
<b>S/T</b>	<b>200</b>	<b>200</b>	<b>198</b>	<b>198</b>	<b>198</b>
<b>Public Safety:</b>					
Public Safety Administration	5	5	5	5	5
Fire Department	151	151	151	154	154
Police Department	228	228	228	233	233
<b>S/T</b>	<b>384</b>	<b>384</b>	<b>384</b>	<b>392</b>	<b>392</b>
<b>Community Services:</b>					
Recreation & Parks	14	14	14	14	14
Youth Bureau	13	13	13	13	13
<b>S/T</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>
<b>Parking Department:</b>					
Administration	8	8	7	7	7
Lots/Garages	46	46	46	46	46
Enforcement/Violations	38	38	38	38	38
Traffic Maintenance	6	6	6	6	6
<b>S/T</b>	<b>98</b>	<b>98</b>	<b>97</b>	<b>97</b>	<b>97</b>
<b>TOTAL GENERAL FUND</b>	<b>808</b>	<b>808</b>	<b>807</b>	<b>815</b>	<b>815</b>
<b>Library Fund</b>	<b>36</b>	<b>36</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Self Insurance Fund</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Sewer Rent Fund</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Water Fund</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<b>881</b>	<b>881</b>	<b>879</b>	<b>887</b>	<b>887</b>

**CITY OF WHITE PLAINS  
SUMMARY ANALYSIS OF STAFFING  
FISCAL YEAR 2021-2022  
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

**TOTAL STAFFING**

	AUTH.	FILL	VAC.	% VAC.
Adopted Budget	887	837	50	5.6%
12/31/20	887	818	69	7.8%
06/30/20	879	821	58	6.6%
06/30/19	881	797	84	9.5%
06/30/18	881	803	78	8.9%
06/30/17	887	811	76	8.6%

**STAFFING BY FUND**

	GENERAL FUND		LIBRARY FUND		SEWER RENT FUND		WATER FUND		SELF INS. FUND	
	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL
Adopted Budget	815	771	35	31	7	7	29	28	1	0
12/31/20	815	752	35	31	7	7	29	28	1	0
06/30/20	807	755	35	32	7	6	29	28	1	0
06/30/19	808	732	36	30	7	7	29	28	1	0
06/30/18	808	740	36	31	7	7	29	25	1	0
06/30/17	812	746	37	30	7	7	29	28	1	0

**STAFFING BY FUNCTION**

	GENERAL GOV'T			PUBLIC WORKS			PUBLIC SAFETY			COMMUNITY SERVICES		
	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.
Adopted Budget	199	175	24	234	214	20	392	391	1	62	57	5
12/31/20	199	169	30	234	212	22	392	380	12	62	57	5
06/30/20	199	173	26	234	214	20	384	376	8	62	58	4
06/30/19	198	172	26	236	215	21	384	357	27	63	53	10
06/30/18	198	170	28	236	214	22	384	362	22	63	57	6
06/30/17	200	168	32	238	214	24	384	373	11	65	56	9

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

Fiscal Year	Total Salaries & Wages	FY Change	Full-time Salaries & Wages	% of Total	Other than Full-time Salaries & Wages			% of Total	
					Overtime	Part-time	Other <sup>(1)</sup>		
2021-22 (Adopted)	\$ 80,095,820	1.9%	\$ 72,788,268	90.9%	\$ 4,913,553	\$ 2,239,450	\$ 154,549	\$ 7,307,552	9.1%
2020-21 (12/31/20)	78,575,226	4.9%	70,694,403	90.0%	5,194,416	2,531,858	154,549	7,880,823	10.0%
2019-20	74,923,833	0.6%	68,589,353	91.5%	4,239,362	1,896,879	198,239	6,334,480	8.5%
2018-19	74,441,233	-0.8%	67,342,495	90.5%	4,610,555	2,266,122	222,061	7,098,738	9.5%
2017-18	75,030,908	0.1%	67,835,235	90.4%	4,773,241	2,205,157	217,275	7,195,673	9.6%
2016-17	74,923,117	1.6%	67,479,561	90.1%	4,975,440	2,252,250	215,866	7,443,556	9.9%
2015-16	73,727,275	1.4%	66,944,901	90.8%	4,263,498	2,308,094	210,782	6,782,374	9.2%
2014-15	72,694,237	2.7%	66,025,915	90.8%	4,235,734	2,072,595	359,993	6,668,322	9.2%
2013-14	70,793,941	1.3%	64,975,188	91.8%	3,480,252	2,101,496	237,005	5,818,753	8.2%
2012-13	69,892,983	2.0%	64,060,577	91.7%	3,471,328	2,123,818	237,260	5,832,406	8.3%

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

**SUMMARY OF NEGOTIATED WAGE SETTLEMENTS**

<u>FY</u>	<u>CSEA</u>	<u>Police</u>	<u>Fire</u>	<u>Teamsters</u>
2021-22	0.00%	0.00%	0.00%	0.00%
2020-21	3.00%	3.00%	3.00%	3.00%
2019-20	3.00%	3.00%	3.00%	3.00%
2018-19	1.25%	1.25%	0.25%	1.25%
2017-18	2.00%	2.50%	2.50%	2.00%
2016-17	2.00%	2.25%	2.25%	2.00%
2015-16	1.50%	2.00%	2.00%	2.00%
2014-15	2.00%	2.00%	2.00%	2.00%
2013-14	2.00%	2.00%	2.00%	2.00%
2012-13	2.00%	2.00%	2.00%	2.00%

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

<u>Pension Year Ending</u>	<u>No. of Employees</u>	<u>Salary Base (1)</u>	<u>Gross Contribution</u>	<u>Composite Percentage Rates</u>
<b><u>EMPLOYEES:</u></b>				
3/31/21	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
<b><u>POLICE &amp; FIRE:</u></b>				
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

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

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

<b><u>Health Insurance*</u></b>	<b>Monthly Premiums</b>			
	<b><u>Individual</u></b>	<b><u>% Increase</u></b>	<b><u>Family</u></b>	<b><u>% Increase</u></b>
January 1, 2022 (estimate)	\$ 1,128.61	5.0%	\$ 2,574.85	5.0%
January 1, 2021	1,074.87	4.2%	2,452.24	2.7%
January 1, 2020	1,031.82	-1.1%	2,387.58	-1.0%
January 1, 2019	1,042.85	2.7%	2,412.77	2.8%
January 1, 2018	1,014.98	7.5%	2,348.15	8.7%
January 1, 2017	944.39	11.2%	2,160.64	12.2%
January 1, 2016	849.01	5.5%	1,926.21	6.5%
January 1, 2015	805.05	4.3%	1,808.86	5.5%
January 1, 2014	771.54	0.5%	1,714.19	1.6%
January 1, 2013	767.98	7.7%	1,686.56	7.9%

\* New York State Plan (Non-Medicare)

<b><u>Social Security</u></b>	<b><u>Rate</u></b>	<b><u>Maximum Salary Subject to Withholding</u></b>
2022 (estimate)	6.20%	\$144,950
	1.45%	No Limit
2021	6.20%	\$142,800
	1.45%	No Limit
2020	6.2%	\$137,700
	1.45%	No Limit
2019	6.2%	\$132,900
	1.45%	No Limit
2018	6.2%	\$128,700
	1.45%	No Limit
2017	6.2%	\$127,200
	1.45%	No Limit
2016	6.2%	\$118,500
	1.45%	No Limit
2015	6.2%	\$118,500
	1.45%	No Limit
2014	6.2%	\$117,000
	1.45%	No Limit
2013	6.2%	\$113,700
	1.45%	No Limit

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

CATEGORY	SALARY as of 7/01/21
<b>Elected Officials</b>	
Mayor	\$ 167,000
Common Council Member (President's Stipend)	40,065
Common Council Member	37,565
<hr/>	
<b>Appointed Officials</b>	
Assessor	\$ 155,000
Budget Director	172,400
Deputy Budget Director	0
Commissioner of Building	172,400
Deputy Commissioner of Building	154,600
City Clerk	123,100
Deputy City Clerk	95,000
Corporation Counsel	225,000
Chief Deputy Corporation Counsel	0
Deputy Corporation Counsel	188,000
Chief of Staff	0
Commissioner of Finance	175,700
Deputy Commissioner of Finance	157,900
Chief Information Officer	158,500
Library Director	172,400
Personnel Officer	172,400
Deputy Personnel Officer	122,500
Physician	60,000
Commissioner of Parking	179,300
Deputy Commissioner of Parking I	147,000
Deputy Commissioner of Parking II	157,300
Commissioner of Planning	172,400
Deputy Commissioner of Planning	148,400
Commissioner of Public Safety	213,000
Deputy Commissioner of Public Safety	202,000
Commissioner of Public Works	188,504
Deputy Commissioner of Public Works	161,800
Commissioner of Purchase	142,800
Commissioner of Recreation & Parks	167,800
Deputy Commissioner of Recreation & Parks	147,000
Director of Youth Bureau	153,000

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

<b>CATEGORY/ BARGAINING UNIT</b>	<b>GRADE</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<b>Managerial/ Confidential and MC7A</b>	6	\$ 47,879	\$ 62,261
	7	50,142	65,206
	8	52,847	78,828
	9	56,548	84,287
	10	60,506	90,690
	11	64,740	96,555
	12	69,271	104,426
	13	74,122	112,404
	14	79,310	120,044
	15	84,861	127,727
	16	90,801	135,617
	17	97,158	147,596
	18	105,903	159,468
	19	115,433	171,782
	20	135,258	185,278
	Fire Chief	196,175	
	Police Chief	196,175	
	Asst. Police Chief	179,588	
<b>CSEA, CS7A and CS8A</b>	1	\$ 37,284	\$ 55,071
	2	38,816	57,320
	3	41,419	60,174
	4	42,513	62,961
	5	44,457	65,965
	6	45,633	68,342
	7	47,783	71,913
	7A	48,821	73,053
	8	50,367	75,924
	8Q	45,633	77,937
	9	53,409	81,177
	10	57,671	87,355
	11	61,420	93,002
	12	65,966	100,594
	13	70,542	108,271
	14	75,223	115,634
	15	79,954	123,031
	16	84,599	130,639
	17	92,689	142,172
	18	101,177	153,615
19	109,457	165,481	
20	117,599	178,485	
	School Crossing Guard	14,560	14,992
<b>PBA and PBA1</b>	Police Officer	\$ 53,708	\$ 105,175
	Sergeant	119,944	125,092
	Lieutenant	137,936	143,803
	Captain	158,626	165,321
<b>PFFA and FIRA</b>	Fire Fighter	\$ 53,178	\$ 103,909
	Lieutenant	118,495	123,585
<b>PFFA Deputies</b>	Deputy Chief	\$ 156,708	\$ 163,326
<b>Teamsters and TEA1</b>	Sanitation Worker	\$ 42,966	\$ 72,752
	Sanitation Driver	71,296	78,233
	Sanitation Leader	79,177	87,713

**CABLE TV FUND**  
**COMBINING ADOPTED BUDGET**  
**JULY 1, 2021 - JUNE 30, 2022**

**OPERATING BUDGETS**

	<b>TV34 PUBLIC ACCESS</b>	<b>TV35 GOVERNMENT ACCESS</b>	<b>Subtotal</b>	<b>TCAP CAPITAL</b>	<b>TOTAL CABLE TV FUND</b>
<b>REVENUES:</b>					
Licenses:					
PEG Grant	\$ -	\$ -	\$ -	\$ 248,000	\$ 248,000
Franchise Fee	246,750	105,750	352,500	-	352,500
Miscellaneous-					
CTV Productions	1,000	-	1,000	-	1,000
Interest Income	-	-	-	3,000	3,000
Appropriated Fund Balance	161,810	-	161,810	-	161,810
<b>TOTAL</b>	<b>\$ 409,560</b>	<b>\$ 105,750</b>	<b>\$ 515,310</b>	<b>\$ 251,000</b>	<b>\$ 766,310</b>
<b>EXPENDITURES:</b>					
Salaries & Wages	\$ 185,056	\$ 134,105	\$ 319,161	\$ -	\$ 319,161
Employee Benefits	91,125	61,658	152,783	-	152,783
Materials & Supplies	3,575	1,200	4,775	-	4,775
Direct Costs	24,161	6,000	30,161	-	30,161
Equipment-Studio	-	-	-	12,000	12,000
Equipment-Other	-	-	-	22,500	22,500
Transfer to Capital Projects	-	-	-	-	-
Reserve for Financing	8,430	-	8,430	216,500	224,930
<b>TOTAL</b>	<b>\$ 312,347</b>	<b>\$ 202,963</b>	<b>\$ 515,310</b>	<b>\$ 251,000</b>	<b>\$ 766,310</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 2021-2022**

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 2021 and terminating at midnight on the thirtieth day of June 2022, 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	\$ 227,890		
2.000 - Employee Benefits	106,161		
3.000 - Materials and Supplies	6,700		
4.000 - Direct Costs	55,500		
5.000 - Equipment	-		
9.990 - Reserve for Financing	<u>4,463,710</u>	\$ 4,859,961	
<b>Code 1200 - CITY COURT</b>			
2.000 - Employee Benefits	2,500		
3.000 - Materials and Supplies	17,500		
4.000 - Direct Costs	<u>5,500</u>	25,500	
<b>Code 1300 - BOARD OF ASSESSMENT REVIEW</b>			
1.000 - Salaries and Wages	15,900		
2.000 - Employee Benefits	2,031		
3.000 - Materials and Supplies	500		
4.000 - Direct Costs	<u>300</u>	18,731	
<b>Code 1400 - ZONING BOARD OF APPEALS</b>			
1.000 - Salaries and Wages	2,100		
2.000 - Employee Benefits	362		
3.000 - Materials and Supplies	<u>630</u>	3,092	
<b>Code 1500 - REAL ESTATE COMMITTEE</b>			
3.000 - Materials and Supplies	500		
4.000 - Direct Costs	<u>2,500</u>	3,000	
<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	1,038		
9.000 - Other Financial Uses	<u>-</u>	<u>10,538</u>	
<b>TOTAL COUNCIL AND BOARDS</b>		<u><b>4,921,122</b></u>	

**GENERAL GOVERNMENT**

<b>Code 2100 - OFFICE OF THE MAYOR</b>		
1.000 - Salaries and Wages	610,258	
2.000 - Employee Benefits	292,679	
3.000 - Materials and Supplies	15,800	
4.000 - Direct Costs	76,000	
5.000 - Equipment	<u>5,000</u>	999,737
<b>Code 2200 - CITY CLERK</b>		
1.000 - Salaries and Wages	406,160	
2.000 - Employee Benefits	185,201	
3.000 - Materials and Supplies	18,030	
4.000 - Direct Costs	<u>98,300</u>	707,691
<b>Code 2300 - LAW</b>		
1.000 - Salaries and Wages	1,578,976	
2.000 - Employee Benefits	537,709	
3.000 - Materials and Supplies	50,100	
4.000 - Direct Costs	876,000	
5.000 - Equipment	<u>7,000</u>	3,049,785
<b>Code 2400 - ASSESSOR</b>		
1.000 - Salaries and Wages	456,313	
2.000 - Employee Benefits	206,279	
3.000 - Materials and Supplies	22,935	
4.000 - Direct Costs	2,950	
5.000 - Equipment	<u>1,600</u>	690,077
<b>Code 2500 - FINANCE DEPARTMENT</b>		
1.000 - Salaries and Wages	1,564,233	
2.000 - Employee Benefits	13,407,245	
3.000 - Materials and Supplies	60,850	
4.000 - Direct Costs	8,164,040	
5.000 - Equipment	-	
9.000 - Other Financial Uses	<u>9,140,273</u>	32,336,641
<b>Code 2520 - BUDGET DEPARTMENT</b>		
1.000 - Salaries and Wages	394,055	
2.000 - Employee Benefits	142,086	
3.000 - Materials and Supplies	9,400	
4.000 - Direct Costs	600	
5.000 - Equipment	<u>-</u>	546,141
<b>Code 2530 - INFORMATION TECHNOLOGY</b>		
1.000 - Salaries and Wages	754,013	
2.000 - Employee Benefits	312,924	
3.000 - Materials and Supplies	305,964	
4.000 - Direct Costs	214,700	
5.000 - Equipment	<u>11,000</u>	1,598,601
<b>Code 2590 - PURCHASE DEPARTMENT</b>		
1.000 - Salaries and Wages	343,999	
2.000 - Employee Benefits	145,842	
3.000 - Materials and Supplies	11,700	
5.000 - Equipment	<u>600</u>	502,141
<b>Code 2600 - PLANNING DEPARTMENT</b>		
1.000 - Salaries and Wages	764,365	
2.000 - Employee Benefits	307,979	
3.000 - Materials and Supplies	12,445	
4.000 - Direct Costs	108,000	
5.000 - Equipment	<u>1,700</u>	1,194,489

<b>Code 2700 BUILDING DEPARTMENT</b>		
1.000 - Salaries and Wages	1,930,862	
2.000 - Employee Benefits	886,281	
3.000 - Materials and Supplies	43,080	
4.000 - Direct Costs	22,000	
5.000 - Equipment/Rolling Stock	<u>46,653</u>	2,928,876
<b>Code 2900 - PERSONNEL DEPARTMENT</b>		
1.000 - Salaries and Wages	591,222	
2.000 - Employee Benefits	268,080	
3.000 - Materials and Supplies	17,650	
4.000 - Direct Costs	84,073	
5.000 - Equipment	<u>-</u>	<u>961,025</u>
<b>TOTAL GENERAL GOVERNMENT</b>		<b><u>45,515,204</u></b>

**PUBLIC WORKS**

<b>Code 3010 - PUBLIC WORKS ADMINISTRATION</b>		
1.000 - Salaries and Wages	1,166,694	
2.000 - Employee Benefits	463,129	
3.000 - Materials and Supplies	41,436	
4.000 - Direct Costs	36,195	
5.000 - Equipment	<u>950</u>	1,708,404
<b>Code 3100 - BUREAU OF ENGINEERING</b>		
1.000 - Salaries and Wages	1,934,068	
2.000 - Employee Benefits	973,095	
3.000 - Materials and Supplies	23,485	
4.000 - Direct Costs	6,925	
5.000 - Equipment	<u>44,000</u>	2,981,573
<b>Code 3200 - BUREAU OF BUILDING MAINTENANCE</b>		
1.000 - Salaries and Wages	1,239,295	
2.000 - Employee Benefits	581,783	
3.000 - Materials and Supplies	1,234,908	
4.000 - Direct Costs	858,912	
5.000 - Equipment	<u>17,290</u>	3,932,188
<b>Code 3300 - BUREAU OF GARAGE AND SHOP</b>		
1.000 - Salaries and Wages	1,484,463	
2.000 - Employee Benefits	756,232	
3.000 - Materials and Supplies	148,208	
4.000 - Direct Costs	6,225	
5.000 - Equipment/Rolling Stock	<u>49,476</u>	2,444,604
<b>Code 3500 - BUREAU OF STORM WATER</b>		
1.000 - Salaries and Wages	53,001	
2.000 - Employee Benefits	14,985	
3.000 - Materials and Supplies	13,000	
4.000 - Direct Costs	<u>-</u>	80,986
<b>Code 3600 - BUREAU OF HIGHWAYS</b>		
1.000 - Salaries and Wages	4,314,777	
2.000 - Employee Benefits	2,233,839	
3.000 - Materials and Supplies	2,775,533	
4.000 - Direct Costs	271,962	
5.000 - Equipment	<u>810</u>	9,596,921

<b>Code 3601 - BUREAU OF PARKS MAINTENANCE</b>		
1.000 - Salaries and Wages	962,738	
2.000 - Employee Benefits	462,861	
3.000 - Materials and Supplies	455,171	
4.000 - Direct Costs	93,788	
5.000 - Equipment	<u>72,500</u>	2,047,058
<b>Code 3800 - BUREAU OF SANITATION</b>		
1.000 - Salaries and Wages	4,315,414	
2.000 - Employee Benefits	2,472,292	
3.000 - Materials and Supplies	342,970	
4.000 - Direct Costs	916,099	
5.000 - Equipment	<u>810</u>	<u>8,047,585</u>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>		<b><u>30,839,319</u></b>

**PARKING DEPARTMENT**

<b>Code 3900 - GENERAL OPERATIONS</b>		
1.000 - Salaries and Wages	2,151,007	
2.000 - Employee Benefits	1,098,308	
3.000 - Materials and Supplies	349,200	
4.000 - Direct Costs	684,386	
5.000 - Equipment/Rolling Stock	29,000	
9.000 - Other Financial Uses	<u>4,438,261</u>	8,750,162
<b>Code 3920 - GARAGES</b>		
1.000 - Salaries and Wages	721,021	
2.000 - Employee Benefits	380,252	
3.000 - Materials and Supplies	557,539	
4.000 - Direct Costs	<u>369,082</u>	2,027,894
<b>Code 3930 - PARKING LOTS</b>		
3.000 - Materials and Supplies	175,565	
4.000 - Direct Costs	<u>57,296</u>	232,861
<b>Code 3950 - VIOLATIONS BUREAU</b>		
1.000 - Salaries and Wages	384,036	
2.000 - Employee Benefits	172,685	
3.000 - Materials and Supplies	73,810	
4.000 - Direct Costs	<u>1,137,893</u>	1,768,424
<b>Code 3960 - ENFORCEMENT GENERAL PARKING</b>		
1.000 - Salaries and Wages	1,877,115	
2.000 - Employee Benefits	852,831	
3.000 - Materials and Supplies	5,100	
5.000 - Equipment	<u>4,000</u>	2,739,046
<b>Code 3970 - CITY CENTER ENFORCEMENT</b>		
1.000 - Salaries and Wages	204,306	
2.000 - Employee Benefits	<u>91,237</u>	295,543
<b>Code 3980 - TRAFFIC</b>		
1.000 - Salaries and Wages	871,015	
2.000 - Employee Benefits	459,857	
3.000 - Materials and Supplies	233,973	
4.000 - Direct Costs	34,450	
5.000 - Equipment	<u>12,000</u>	<u>1,611,295</u>
<b>TOTAL PARKING DEPARTMENT</b>		<b><u>17,425,225</u></b>

**PUBLIC SAFETY**

<b>Code 4100 - ADMINISTRATION</b>		
1.000 - Salaries and Wages	626,841	
2.000 - Employee Benefits	205,703	
3.000 - Materials and Supplies	298,940	
4.000 - Direct Costs	<u>751,494</u>	1,882,978
<b>Code 4200 - FIRE DEPARTMENT</b>		
1.000 - Salaries and Wages	18,015,695	
2.000 - Employee Benefits	10,722,186	
3.000 - Materials and Supplies	269,145	
4.000 - Direct Costs	81,993	
5.000 - Equipment	<u>146,900</u>	29,235,919
<b>Code 4300 - POLICE DEPARTMENT</b>		
1.000 - Salaries and Wages	26,178,706	
2.000 - Employee Benefits	13,817,461	
3.000 - Materials and Supplies	703,940	
4.000 - Direct Costs	211,367	
5.000 - Equipment/Rolling Stock	607,500	
9.200 - To Special Revenue Fund	<u>22,500</u>	41,541,474
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>		<b><u>72,660,371</u></b>

**COMMUNITY SERVICES**

<b>Code 5100 - PUBLIC LIBRARY</b>		
9.000 - Contribution to Library Fund		6,580,300
<b>Code 5200 - RECREATION AND PARKS DEPARTMENT</b>		
1.000 - Salaries and Wages	1,834,337	
2.000 - Employee Benefits	639,398	
3.000 - Materials and Supplies	544,900	
4.000 - Direct Costs	623,200	
5.000 - Equipment/Rolling Stock	<u>18,500</u>	3,660,335
<b>Code 5500 - YOUTH BUREAU</b>		
1.000 - Salaries and Wages	2,111,445	
2.000 - Employee Benefits	678,796	
3.000 - Materials and Supplies	73,130	
4.000 - Direct Costs	<u>105,475</u>	2,968,846
<b>TOTAL COMMUNITY SERVICES</b>		<b><u>13,209,481</u></b>

**GROSS BUDGET** **\$ 184,570,722**

Less Estimated Revenues:		
Tax Related Items (Excluding Tax Levy)	\$ 3,445,438	
Sales and Use Tax	41,700,000	
BID Assessments	700,000	
State Aid (A.I.M.)	5,463,256	
Federal Relief Aid	10,990,000	
Intergovernmental	2,380,949	
Charges for Services	19,394,087	
Licenses and Permits	9,538,488	
Fines and Forfeitures	8,031,395	
Interest Earnings	122,475	
Other Revenues	<u>5,780,492</u>	<u>\$ 107,546,580</u>

Appropriation of Open Space Reserve	120,000	
Appropriation of Reserve for Tax Certiorari	1,800,000	
Appropriation of Reserve for Tax Stabilization	4,924,450	
Appropriation of Fund Balance	<u>4,750,000</u>	<u>11,594,450</u>
<b>Subtotal</b>		119,141,030
TOTAL TAX LEVY 2021-2022	65,451,692	
Less Allowance for Uncollected Taxes	<u>(22,000)</u>	<u>65,429,692</u>
		<b><u>\$ 184,570,722</u></b>

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

§ 3. The following appropriations with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by resolution or ordinance of the Common Council:

<u>Code No.</u>	<u>Purpose</u>	<u>Amount</u>
1-101-1100-A002-9.990	Reserve for Financing	\$4,463,710

§ 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 2021-2022 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 2022, 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 2022. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 1-101-1100-A002-9.990 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The Mayor is hereby authorized to direct the Budget Director beginning July 1, 2021, 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 2021-2022 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2021-2022 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 2021 and terminating at midnight on the thirtieth day of June 2022, and collected from the several owners and occupants thereof, the sum of \$65,451,692 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 2021-2022**

Real Estate	\$272,071,900
Special Franchise	<u>12,228,733</u>
	<b><u>\$284,300,633</u></b>

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

	<u>Rate</u>	<u>%</u>
Operations	\$179.99	78.2%
Debt Service	<u>50.23</u>	<u>21.8%</u>
	<b><u>\$230.22</u></b>	<b><u>100.0%</u></b>

§ 7. The total amount of assistance estimated to be received from the State of New York by the City as part of the Aid and Incentives for Municipalities Program during the fiscal year commencing on the first day of July 2021, and terminating at midnight on the thirtieth day of June 2022, is \$5,463,256.

§ 8. The total amount of assistance estimated to be received by the City from the Federal Government as part of the "American Rescue Plan Act of 2021" during the fiscal year commencing on the first day of July 2021, and terminating at midnight on the thirtieth day of June 2022, is \$10,990,000.

§ 9. This ordinance shall take effect July 1, 2021.

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**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE LIBRARY FUND FOR FISCAL YEAR 2021-2022**

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 2021 and terminating at midnight on the thirtieth day of June 2022, 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	\$ 3,087,043
2.000 - Employee Benefits	1,656,316
3.000 - Materials and Supplies	789,630
4.000 - Direct Costs	383,356
5.000 - Equipment	-
9.300 - Transfer to Debt Service Fund	702,569
9.990 - Reserve for Financing	<u>18,426</u>
<b>Total Expenses</b>	<b><u>\$ 6,637,340</u></b>

Revenues:

02200 - Intergovernmental	\$ 11,650
03600 - Charges for Services	2,000
06600 - Miscellaneous	-
09910 - General Fund Contribution	<u>6,580,300</u>
Total Revenues	6,593,950
Appropriation of Fund Balance	<u>43,390</u>
<b>Total Revenues and Appropriation of Fund Balance</b>	<b><u>\$ 6,637,340</u></b>

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

§ 3. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2021-2022 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 2022, 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 2022. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 5100-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 4. Any appropriations under the account numbered 9.300 for Debt Service are hereby declared to be funds appropriated for financing all or part of the cost of capital expenditures as may hereafter be specified by resolution or ordinance of the Common Council. Except as otherwise provided by law, said appropriation shall be used for no other purpose.

§ 5. This ordinance shall take effect July 1, 2021.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SELF INSURANCE FUND FOR FISCAL YEAR 2021-2022**

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 2021 and terminating at midnight on the thirtieth day of June 2022, 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		18,439
3.000 - Materials and Supplies		100
4.000 - Direct Costs:		
Liability Insurance	\$ 1,025,000	
Workers' Compensation	2,648,828	
Unemployment	40,254	
Contractual Services and Premiums	<u>1,277,547</u>	4,991,629
9.990 - Reserve for Financing		<u>95,000</u>
<b>Total Expenses</b>		<b><u><u>\$ 5,123,168</u></u></b>

Revenues:

03330 - SIF Services Administration		\$ 491,086
03331 - SIF Services Liability		1,687,000
03332 - SIF Services Workers' Compensation		2,904,828
03333 - SIF Services Unemployment		<u>40,254</u>
<b>Total Revenues</b>		<b><u><u>\$ 5,123,168</u></u></b>

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

**§ 3.** Appropriations from Code No. 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 2021-2022 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 2022, 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 2022. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6600-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

**§ 5.** This ordinance shall take effect July 1, 2021.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SEWER RENT FUND FOR FISCAL YEAR 2021-2022**

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 2021 and terminating at midnight on the thirtieth day of June 2022, 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	\$ 525,683
2.000 - Employee Benefits	363,302
3.000 - Materials and Supplies	187,385
4.000 - Direct Costs	945,408
5.000 - Equipment/Rolling Stock	-
6.000 - Debt Service - Interest	145,307
7.000 - Depreciation	953,637
8.000 - Capital Outlay	525,000
9.990 - Reserve for Financing	<u>47,006</u>
<b>Total Expenses</b>	<b><u>\$ 3,692,728</u></b>

Revenues:

03300 - Charges for Services	\$ 3,183,000
06500 - Miscellaneous	250
07000 - Interest	10,000
09000 - Appropriated Net Position	<u>499,478</u>
<b>Total Revenues</b>	<b><u>\$ 3,692,728</u></b>

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

**§ 3.** Appropriations from Code No. 6350-9.990 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure as may hereafter be specified by resolution or ordinance of the Common Council.

**§ 4.** The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2021-2022 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 2022, 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 2022. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6350-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

**§ 5.** The appropriations under accounts numbered 5.000 include amounts for the purchase of equipment or the purchase and/or rehabilitation of rolling stock. The latter shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

**§ 6.** The appropriations under accounts numbered 8.000 include amounts for sewer capital improvements and shall be used for no other purpose.

**§ 7.** This ordinance shall take effect July 1, 2021.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE WATER FUND FOR FISCAL YEAR 2021-2022**

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 2021 and terminating at midnight on the thirtieth day of June 2022, 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	\$ 2,424,921
2.000 - Employee Benefits	1,445,019
3.000 - Materials and Supplies	7,489,712
4.000 - Direct Costs	1,895,259
5.000 - Equipment/Rolling Stock	61,640
6.000 - Debt Service - Interest	1,887,071
7.000 - Depreciation	1,927,407
8.000 - Capital Outlay	900,000
9.990 - Reserve for Financing	164,819
<b>Total Expenses</b>	<b><u>\$ 18,195,848</u></b>

Revenues:

02200 - Intergovernmental	\$ 123,381
03300 - Charges for Services	17,806,500
04400 - Licenses and Permits	2,500
05500 - Fines and Forfeitures	-
06600 - Miscellaneous Revenues	31,600
07700 - Interest Earnings	40,000
09000 - Appropriated Net Position	191,867
<b>Total Revenues</b>	<b><u>\$ 18,195,848</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 2021-2022 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 2022, 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 2022. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6000-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

**§ 5.** The appropriations under accounts numbered 5.000 include amounts for the purchase of equipment or the purchase and/or rehabilitation of rolling stock. The latter shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

**§ 6.** The appropriations under accounts numbered 8.000 include amounts for water capital improvements and shall be used for no other purpose.

**§ 7.** This ordinance shall take effect July 1, 2021.

**CITY OF WHITE PLAINS**  
**2021-2022 ADOPTED TABLE OF ORGANIZATION**

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b>GENERAL FUND:</b>			
<b><u>COMMON COUNCIL</u></b>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
	S/T		<u>6</u>
<b><u>OFFICE OF THE MAYOR</u></b>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	M/C17	1
Administrative Aide	0761	M/C14	1
Executive Secretary to the Mayor	0816	M/C11	1
Graphics Technician	0833	M/C 8	1
	S/T		<u>6</u>
<b><u>CITY CLERK</u></b>			
City Clerk	0210	A	1
Deputy City Clerk	0211	A	1
Principal Clerk	4209	8	1
Office Assistant II	4503	6	3
	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
Legal Secretary	0837	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>

<b>Department Position</b>	<b>Job Code</b>	<b>Pay Grade</b>	<b>Auth #</b>
<b><u>FINANCE</u></b>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	M/C17	1
Accounts Receivable Supervisor	3505	15	1
Accounts Payable Supervisor	3621	15	1
Senior Accountant	3620	14	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	1
Secretary to the Commissioner of Finance	0861	M/C 8	1
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
Chief Deputy Budget Director	0245	A	1
Budget Analyst	0793	M/C12	1
Budget Assistant	4014	10	1
	S/T		<u>4</u>
<b><u>INFORMATION TECHNOLOGY</u></b>			
Chief Information Officer	0243	A	1
Information Technology Manager	0753	M/C16	1
PC Network Specialist	3622	14	4
PC Network Technician	3805	12	1
	S/T		<u>7</u>
<b><u>PURCHASE</u></b>			
Commissioner of Purchase	0250	A	1
Assistant Buyer	4020	10	1
Purchase Clerk	4205	8	1
Senior Data Entry Operator/Verifier	4608	5	1
Stock Clerk I	4211	5	1
	S/T		<u>5</u>
<b><u>PLANNING</u></b>			
Commissioner of Planning	0260	A	1
Deputy Commissioner of Planning	0261	A	1
Senior Planner	3309	17	1
Planner II	3501	14	1
Planner I	3706	11	1
Drafter II	4005	10	1
Office Assistant II	4503	6	1
	S/T		<u>7</u>

<b>Department Position</b>	<b>Job Code</b>	<b>Pay Grade</b>	<b>Auth #</b>
<b><u>BUILDING</u></b>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Secretary to the Commissioner of Building	0867	M/C 8	1
Senior Architect Code Enforcement Spanish Speaking	3404	16	1
Senior Engineer - Code Enforcement	3406	16	1
Senior Code Enforcement Officer	3608	14	6
Assistant Engineer Code Enforcement	3609	14	1
Sr. Elevator Code Enforcement Officer	3610	14	1
Sr. Electrical Code Enforcement Officer	3613	14	1
Sr. Plumbing Code Enforcement Officer	3614	14	1
Sr. Bldg/Housing Code Enforcement Officer	3624	14	1
Housing Code Enforcement Officer	3807	12	2
Elevator Code Enforcement Officer	3808	12	1
Plumbing Code Enforcement Officer	3810	12	1
Office Assistant I - Spanish Speaking	4702	4	1
Office Assistant I	4802	3	2
	S/T		<u>23</u>
<b><u>PERSONNEL</u></b>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	M/C13	1
Civil Service Assistant	0825	M/C 8	2
	S/T		<u>5</u>
<b><u>PUBLIC WORKS ADMINISTRATION</u></b>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
Administrative Officer	0775	M/C14	1
Code Enforcement Officer II - PW	3912	11	1
Secretary to the Commissioner of Public Works	0863	M/C10	1
Safety Coordinator	4025	10	1
Code Enforcement Officer I - PW	4110	9	1
Bookkeeper	4202	8	2
	S/T		<u>10</u>

Department Position	Job Code	Pay Grade	Auth #
<b><u>PUBLIC WORKS - ENGINEERING</u></b>			
Associate Engineer (B.S.)	3312	17	1
Associate Mechanical Engineer (B.S.)	3311	17	1
Senior Engineer (B.S.)	3407	16	3
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Engineer II (B.S.)	3601	14	2
Construction Coordinator	3611	14	2
Design Coordinator	3625	14	1
Assistant Construction Coordinator	3917	11	2
Engineering Technician	4106	9	2
Contracts Clerk	4210	8	1
	S/T		<u>17</u>
<b><u>PUBLIC WORKS - BUILDING MAINTENANCE</u></b>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Plumber	4024	11	1
Carpenter	4023	10	1
Crew Leader	4115	9	2
Maintenance Mechanic	4206	8	3
Lead Building Service Worker	4611	5	1
Building Service Worker	4803	3	8
Messenger	4807	3	1
	S/T		<u>19</u>
<b><u>PUBLIC WORKS - GARAGE AND SHOP</u></b>			
Garage & Shop Superintendent	0750	M/C15	1
Lead Automotive Mechanic	3906	11	2
Automotive Mechanic II	4026	10	11
Welder	4013	10	1
Automotive Mechanic I	4101	9	1
Automotive Stock Clerk	4506	8	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>20</u>

<b>Department</b>	<b>Position</b>	<b>Job Code</b>	<b>Pay Grade</b>	<b>Auth #</b>
<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
	Operations Assistant	4219	8	1
	Crew Leader	4115	9	6
	Tree Trimmer	4201	8	2
	Maintenance Mechanic	4206	8	10
	Motor Equipment Operator	4301	7A	19
	Skilled Laborer	4508	6	12
	Semi-skilled Laborer	4706	4	14
		S/T		<u>70</u>
<b><u>PUBLIC WORKS - SANITATION</u></b>				
	Sanitation Superintendent	0751	M/C15	1
	Assistant Sanitation Superintendent	3803	14	1
	Sanitation Leader	7001	39	1
	Sanitation Driver	7301	37	19
	Sanitation Worker	7601	35	38
		S/T		<u>60</u>
<b><u>PARKING DEPARTMENT</u></b>				
	Commissioner of Parking	0400	A	1
	Deputy Commissioner of Parking I	0401	A	1
	Deputy Commissioner of Parking II	0402	A	1
	Transportation Engineer II	3509	15	1
	Secretary to the Commissioner of Parking	0864	M/C 8	1
	Bookkeeper	4202	8	1
	Senior Clerk	4606	5	1
		S/T		<u>7</u>

Department Position	Job Code	Pay Grade	Auth #
<b><u>PARKING DEPT. - TRAFFIC MAINTENANCE</u></b>			
Traffic Signal Installer II	3709	13	1
Traffic Signal Installer	3812	12	2
Senior Traffic Sign Installer	4111	9	1
Traffic Sign Installer	4214	8	2
	S/T		<u>6</u>
<b><u>PARKING DEPT. - LOTS/GARAGES</u></b>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	5
Electrician	4131	10	1
Collection Clerk	4050	9	1
Crew Leader	4065	9	4
Parking Ramp Attendant	4070	8Q	7
Skilled Laborer	4508	6	13
Cashier	4709	4	6
Semi-skilled Laborer	4095	4	2
	S/T		<u>41</u>
<b><u>PARKING DEPT. - ENFORCEMENT</u></b>			
Supervisor of Enforcement - Parking	4064	15	1
Senior Parking Enforcement Officer	4066	9	2
Senior Parking Code Enforcement Officer	4068	9	1
Parking Enforcement Officer	4411	7	11
Parking/Code Enforcement Officer	4416	7	16
Parking/Code Enforcement Officer-Spanish Spkg	4418	7	2
			<u>33</u>
<b><u>PARKING DEPT. -VIOLATIONS BUREAU</u></b>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Senior Clerk	4606	5	1
Cashier	4709	4	2
	S/T		<u>5</u>
<b><u>PARKING DEPT. - CITY CENTER GARAGE</u></b>			
Parking Ramp Attendant	4070	8Q	3
Cashier	4709	4	2
	S/T		<u>5</u>

<b>Department Position</b>	<b>Job Code</b>	<b>Pay Grade</b>	<b>Auth #</b>
<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	106
Office Assistant II	4503	6	1
	S/T		<u>154</u>
<b><u>PUBLIC SAFETY - POLICE</u></b>			
Chief	2001	M/C3P	1
Assistant Police Chief	2002	M/C2P	1
Captain	2010	3	4
Lieutenant	2100	2	13
Sergeant	2200	1	19
Police Officer	2300	P	163
Departmental Secretary I	4121	8	1
Public Safety Aide I - Animal Enforcement	4407	7	1
Public Safety Aide I - Dispatcher	4413	8	6
Special Patrol Officer	4414	7	1
Public Safety Records Clerk	4122	8	1
Senior Clerk	4606	5	1
Senior Clerk - Spanish Speaking	4607	5	1
School Crossing Guard	5400	1	20
	S/T		<u>233</u>

Department Position	Job Code	Pay Grade	Auth #
<b><u>RECREATION &amp; PARKS</u></b>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	M/C 7	1
Director Community Center	3512	14	1
Recreation Supervisor I	3703	13	2
Assistant Director- Community Center	3515	12	1
Assistant Accountant	3902	11	1
Office Assistant II	4503	6	1
Driver/Custodian	4511	5	1
Senior Recreation Leader	4513	6	1
Recreation Leader	4705	4	2
Office Assistant I	4802	3	1
	S/T		<u>14</u>
<b><u>YOUTH BUREAU</u></b>			
Youth Services Director	0330	A	1
Assistant to Youth Bureau Director - Admin.	0802	M/C11	1
Youth Specialist II	3616	14	3
Youth Specialist I	3813	12	2
Youth Care Specialist	3910	11	1
Bookkeeper - Youth Bureau	4215	10	1
Youth Services Aide	4117	9	3
Office Assistant I - Spanish Speaking	4702	4	1
	S/T		<u>13</u>
<b>TOTAL GENERAL FUND:</b>			<b><u><u>815</u></u></b>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b>LIBRARY FUND:</b>			
Library Director	0340	A	1
Assistant Library Director	0743	M/C17	1
Business Manager	0803	M/C11	1
Librarian IV	3403	16	1
Librarian III	3605	14	3
Librarian II	3809	12	7
PC Network Technician	3805	12	1
Librarian I	4007	10	6
Chief Library Clerk	4103	9	1
Library Assistant	4107	9	2
Digital Media Specialist-Library	4112	9	1
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>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b>WATER FUND:</b>			
Superintendent of Water & Waste Water	0731	M/C18	1
Assistant Supt. of Water & Waste Water	0774	M/C14	1
Drafter III	3712	13	1
Senior Water Plant Operator	3811	12	1
Electronics Field Technician	3907	12	1
Engineer I (B.S.)	3915	11	1
Lead Water Maintenance Worker	4113	9	2
Water Maintenance Mechanic	4114	9	1
Water Plant Operator	4116	9	5
Bookkeeper	4202	8	3
Water Maintenance Worker Grade I	4216	8	4
Water Maintenance Worker Grade II	4402	7	6
Skilled Laborer	4508	6	1
Senior Account Clerk	4601	5	1
<b>TOTAL WATER FUND:</b>			<u><u>29</u></u>
 <b>GRAND TOTAL:</b>			 <u><u>887</u></u>

**AN ORDINANCE ADOPTING THE BUDGET FOR  
THE DEBT SERVICE FUND FOR FISCAL YEAR 2021-2022**

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 2021 and terminating at midnight on the thirtieth day of June 2022, 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	\$ 11,627,053
6.200 - Interest Payments and Fiscal Charges	<u>4,087,137</u>
<b>Total Expenditures</b>	<b><u>\$ 15,714,190</u></b>

Revenues:

02273 - NYS Environmental Facilities Corporation	\$ 133,087
09910 - General Fund Contribution	13,578,534
09921 - Library Fund Contribution	<u>702,569</u>
<b>Total Revenues</b>	<b>14,414,190</b>
Appropriation of Fund Balance	<u>1,300,000</u>
<b>Total Revenues and Appropriation of Fund Balance</b>	<b><u>\$ 15,714,190</u></b>

**§ 2.** This ordinance shall take effect July 1, 2021.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO  
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS  
COMMISSION FOR FISCAL YEAR 2021-2022**

**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 2021-2022 Cable Franchise Revenue an amount not to exceed \$352,500 to White Plains Cable for the Fiscal Year 2021-2022. 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, 2021.

**AN ORDINANCE FIXING THE 2021-2022 SPECIAL ASSESSMENTS FOR THE WHITE PLAINS DOWNTOWN BUSINESS IMPROVEMENT DISTRICT, LEVYING AND CONFIRMING SAID SPECIAL ASSESSMENTS AND ORDERING THE ISSUANCE OF A WARRANT THEREOF.**

WHEREAS, pursuant to Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, the Common Council created the White Plains Downtown Business Improvement District; and

WHEREAS, pursuant to Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006 and an Ordinance accepting the 2021-2022 budget for the White Plains Downtown Business Improvement District adopted on March 1, 2021, the amount of the special assessments to be imposed on the properties in the White Plains Downtown Business Improvement District was set at \$700,000 for the 2021-2022 fiscal year; and

WHEREAS, pursuant to General Municipal Law §980-j, the City is to levy and collect the special assessments at the same time as it levies and collects the City tax; and

WHEREAS, the Departments of Planning and Finance have prepared an assessment roll based upon the District Plan of the White Plains Downtown Business Improvement District which requires the special assessments to be apportioned as detailed in Section V(B)(2) of the District Plan adopted by Local Law No. 4 of 1997, as

amended by Local Laws No. 1 of 2002 and No. 1 of 2006, a copy of which assessment roll is annexed hereto; now, therefore

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. In accordance with Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, and the General Municipal Law, there shall be levied and raised by special assessments upon all of the taxable properties in the White Plains Downtown Business Improvement District, according to the assessment roll annexed hereto for the fiscal year commencing on the first day of July, 2021 and terminating at midnight on the thirtieth day of June, 2022, and collected from the several owners and occupants thereof, the sum of \$700,000.47 (as rounded), and that sum together with interest thereon and fees for collection thereof, when so levied, shall be a lien upon the said taxable property within said Business Improvement District, as provided by the Charter, Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, the General Municipal Law and the Real Property Tax Law, until the same shall be paid. All sums due hereunder shall be payable in a single installment and subject to the provisions of §116 of the Charter of the City of White Plains.

§2. The special assessments to be collected pursuant to the District Plan are separated into four categories – Category 1: Commercial Property; Category 2:

Premium Area Properties; Category 3: Residential Properties and Category 4: Public Purpose/Not-For-Profit Properties as defined in the aforesaid District Plan. The special assessment rates for 2021-2022 for the White Plains Downtown Business Improvement District are set as follows:

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

Category 2 - - 6.27725 cents per square foot of commercial building area and \$18.744647 per linear foot of street frontage in the premium area designated in the filed District Plan and \$17.040588 per linear foot of street frontage outside of the premium area;

Category 3 - - \$1.00 per annum; and

Category 4 - - shall be exempt from the special assessment.

§3. The special assessments for the fiscal year 2021-2022 for the White Plains Downtown Business Improvement District, apportioned as provided above and extended on the assessment roll attached hereto, be and each of them are in all respects confirmed, and a warrant shall be issued directing the Commissioner of Finance to collect the amount of said special assessments as provided by law and hold the same in an agency account on behalf of the White Plains Downtown Business Improvement District to be disbursed pursuant to Article 19-A of the General Municipal Law, Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, and any contracts entered into thereunder; and that the annexed assessment roll, together with the taxes so apportioned and extended, together with the warrant,

shall be the White Plains Downtown Business Improvement District Special Assessment Roll for the fiscal year 2021-2022, 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, 2022, unless extended.

§5. This ordinance shall take effect immediately.

# **GLOSSARY and ACRONYMS**

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

**SOURCE.** Used to describe the origin of City revenues.

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

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

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

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

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

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

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

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

# ACRONYMS

ACH	Automated Clearing House
AHOP	Affordable Home Ownership Program
AIM	Aid and Incentives to Municipalities
ARHP	Affordable Rental Housing Program
AV	Assessed Valuation
BCI	Bureau of Criminal Investigation
BID	Business Improvement District
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CDCAC	Community Development Citizens Advisory Board
CIP	Capital Improvement Program
COBRA	Consolidated Omnibus Budget Reconciliation Act
CSEA	Civil Service Employees Association
DEC	Department of Environmental Conservation
EFC	Environmental Facilities Corporation
ETPA	Emergency Tenants Protection Act
FED	Federal Government
FEMA	Federal Emergency Management Agency
FMLA	Family Medical Leave Act
FOIL	Freedom Of Information Law
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information System
HUD	Housing and Urban Development
IDA	Industrial Development Agency
LED	Light Emitting-Diode
MTA	Municipal Transportation Authority
NY	New York State
NYC	New York City
NYSHIP	New York State Health Insurance Program
OSHA	Occupational Safety and Health Administration
OSPS	Orchard Street Pump Station
PERB	Public Employment Relations Board
PESH	New York Public Employees Safety and Health Bureau
RAR	Residential Assessment Ratio
SCAR	Small Claims Assessment Review
SCRIE	Senior Rent Increase Exemption
SEC	Security Exchange Commission
SWPPP	Stormwater Pollution Prevention Plan
TSLED	Traffic Safety Law Enforcement Division
WC	Westchester County
WP	White Plains

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