

**Citizens Budget Advisory Committee
Westchester County Board of Legislators
800 Michaelian Office Building
148 Martine Avenue
White Plains NY 10601**

November 29, 2023

The Honorable Jewel Williams-Johnson, Chair
Budget and Appropriations Committee
Westchester County Board of Legislators
148 Martine Avenue
White Plains, NY 10601

**Subject: Report on the Westchester County 2024 Operating, Capital and
Special Districts Budgets**

Dear Chairwoman Williams-Johnson

Thank you for the opportunity to present our observations and concerns on the Westchester County (the “County”) 2024 Operating Budget, Capital Budget and Special District Budget (collectively, the “proposed 2024 Budgets”).

The following report summarizes the CBAC’s key principles relating to, and an analysis of, the proposed 2024 Budgets.

The CBAC is available to conduct additional special projects in the coming year, focusing on topics at the direction of the Budget and Appropriations Committee. Some topics of interest are addressed in the following report including continued work on Special Districts and the Capital Plan.

The CBAC is at the disposal of the Budget and Appropriations Committee as well as the Board of Legislators to provide additional support for our report, detail our recommendations and answer questions.

Sincerely,

John McGarr – Co-Chair
Rodman Reef
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Judith Stern Rosen
Diana Quast

Julie Stern – Co-Chair
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Report on the Westchester County 2024 Operating, Capital and Special District Budgets

Key Principles of the CBAC

In previous years, the CBAC has explicitly stated the key principles used to review the budget. These provide a framework for many of our comments and critiques of the proposed 2024 Budgets. Listed below are these key principles and comments on how the proposed 2024 Budgets address, or fall short of addressing, these issues:

1. **Adopt a sustainable budget, with revenues based on reasonable assumptions.**

The Committee notes that again, the proposed 2024 General Fund budget does not use one-off, one-time revenue contributions, borrowing or fund balance to balance the General Fund Budget. The Committee supports this approach. As in past years, the CBAC recommends the Budget Department adopt a three-to-five-year budget projection to improve planning and help maintain financial stability. The lack of future ARPA funds, more modest increases in sales tax collections and increasing interest rates will put pressure on future County finances and a longer-term focus will better enable the County to manage those challenges.

In 2024, Sales Tax comprises 38.6% of the County's proposed revenue. The Proposed Gross Sales Tax of \$939.322 million is a 3.1% increase over an adjusted 2023 projected amount. The proposed amount is at the higher range of an achievable forecast in the view of the CBAC.

2. **Pay current operating expenses from current revenues.** Overall, the proposed 2024 Budgets are balanced. There is no planned use of Fund Balance to balance the budget. As the CBAC notes below however, a closer examination of the budgets for Special Districts reveals a less financially balanced situation which requires the development of strategies to address the imbalance, especially with the end of ARPA funding and the future capital-intensive investments that will need to be made.
3. **Special Districts should get more focus.** Special District funding is a focus for this year; additional analysis is needed, and potential changes should be identified since significant tax levy increases occurred in 2023 and additional increases projected in 2024.
4. **Limit borrowing to capital needs for long term assets.** The Operating Budget has adopted the practice of not borrowing for cars, tax certioraris, pensions, cash flow although this proposed Budget decreases the amounts available for cash to capital by \$10 million. The Capital Plan Budget includes new proposed appropriations that total \$473.7 million. The Total Estimated Cost of the Capital Plan is \$7.0 billion, a 7.3% increase from the prior year's Total Estimated Cost. \$2.8 billion or 39.6% is identified for Sewer and Water Districts. The process of monitoring and reporting on the Capital Budget is discussed, and improvements are suggested later in this report. The 2014 Capital Plan Total Estimated Cost was \$3.7 billion (53% of what is proposed for 2024) and \$1.5 billion for Sewer and Water Districts (54% of what is proposed for 2024).
5. **Preserve and enhance reserves.** The proposed 2024 Operating Budget will preserve the increased reserves that are accumulating in the current fiscal year, since in the General Fund, at least, none of the fund balance is appropriated and the County. The

Budget Department is currently predicting a slight decline in fund balance (\$7.5 million) by year-end 2023 due primarily to revenue shortfalls. The County's Unrestricted General Fund Balance is projected to decline from \$504 million at the beginning of the 2023 fiscal year to \$496.8 million at the 2023 fiscal year end (12/31/2023). This is still a healthy fund balance at 21% of 2023 projected General Fund expenditures but highlights the need to maintain conservative budgeting to maintain current fund balance levels. Fund Balance shows a strong improvement from the past and significantly exceeds the minimum acceptable level of General Fund reserves recommended by the CBAC: Unreserved Fund Balance at 8-10% of General Fund Expenditures.

It is noted that the rating agencies generally look for larger balances when revenues are economically sensitive. Due to the County's sales tax rate increase, sales tax now accounts for 38.6% of revenues in the proposed 2024 Operating Budget versus less than 30% prior to 2020. While the 21% Unrestricted General Fund Balance as a percentage of Expenditures is better than in the past, it is on the low side relative to Moody's medians for Aa and Aaa rated credits, which are 38.5% and 40.1%, respectively.

6. **Maintain low debt ratio.** General Fund debt service as a percentage of General Fund expenses is manageable at 6.1% in 2023 and is projected to decline to 5.7% in the proposed 2024 Operating Budget. Additionally, rating agencies include other long-term obligations such as pension payments, OPEBs (Other than Pension Employee Benefits for retirees) and other bonded debt for which a government is responsible, such as the Special District Debt, when evaluating financial flexibility and debt burden. These other obligations are sizable, which warrants continued caution in taking on higher levels of bonded debt.
7. **Maintain access to capital markets at lowest interest rates.** The actions taken to date to stabilize the County's financial position have been recognized by the rating agencies as they have all removed their Negative Outlooks on the County's general obligation ratings. In conjunction with the County's bond sale last December, Fitch assigned a Positive Outlook to the County's rating. Moody's and S&P had previously replaced their Negative Outlooks with Stable Outlooks. The County's ratings continue to be high grade and are currently Aa1 (Stable) from Moody's, and AA+ (Positive) from Fitch. This recognition and underlying fiscal performance will continue to allow the County to access the capital markets at comparatively low rates.

Notably, S&P just released an upgrade in its Outlook on Westchester's debt rating from AA (Stable) to AA (Positive). In the press release the agency cited "improved liquidity and reserve position" and strong sales tax growth in recent years.

However, after an extremely low interest rate period, municipal interest rates have risen along with interest rates on other types of debt. As a consequence, County borrowing is expected to cost more going forward which may require reducing the number of projects financed by debt. According to the "Bond Buyer 20-Bond GO Index", 20-year AA rated bond maturities have increased from around 1.6% at 11/16/21 to roughly 4.0% at 11/16/23 or a 2.5x increase in cost. The County should leverage its capital dollars with monies available through the federal Infrastructure bill and EPA resiliency dollars in order to keep County debt costs low.

Below are ratings for Westchester and nearby Counties in New York State:

County	Moody's	S&P	Fitch
Westchester*	Aa1 (Stable)	AA+ (Positive)	AA+ (Positive)
Nassau	Aa3 (Positive)	AA- (Stable)	A+ (Positive)
Suffolk	A3 (Positive)	A+ (Stable)	A- (Stable)
Rockland	Aa1 (Stable)	AA (Stable)	AA- (Stable)
*As of 11/28/23; Rating is currently under review so these ratings may change.			

8 . Address the need for continued focus on Government Efficiency Initiatives. The 2024 proposed General Fund Budget is a 2.8% year over year increase. The Annual Positions Allowed is 5,055, an increase of 10 from the 2023 budget. This has been characterized as “right sizing” staff levels following prior cuts as well as hiring difficulties in a tight labor market; increased service needs have been identified in corrections, public safety, and environmental quality. Obviously, this level of expenditure increase is not sustainable every year, with the rollout of any new initiatives and especially during future economic adjustments. This is the time to envision new ways of providing services.

Given contracted raises and increasing costs of services provided, materials and other supplies, the County must continue to look for and implement ways to provide County services in the most efficient way possible. This includes accelerating the use of technology and reducing redundancies across the many operations of the County. This principle is prompted by the expectation that future expenditure growth will exceed revenue growth. Given the importance of this point, the CBAC reiterates the head count planning and workflow optimization outline provided in CBAC’s prior report and attached as **Appendix 4**.

As the comments above suggest, the County’s financial position has improved and the CBAC finds that the proposed 2024 Budgets have generally adhered to the listed principles.

Additional Analysis & Findings

Tax Levy Analysis

The Overall Property Tax Levy (General Fund & Special District Fund) for the year will be increased \$14.3 million. This increase is wholly attributable to the \$14.3 million increase in the Special Districts Property Tax Levy. The Property Tax Levy for the General Fund will be flat year to year. The tax levies for the thirteen sewer districts will be increased in varying percentages ranging from 6.7% to 12.9%

Year	General Fund	Special Districts	Total Tax Levy
2023	\$542.2M	\$ 182.0 M	\$724.2 M
2024 Proposed	\$542.2M	\$ 196.3M	\$738.5 M
Y/Y Change	- \$0 M	+ \$14.3 M	\$14.3 M
% Change	0%	7.9%	2.0%

This data shows that special districts operating needs continue to increase and remain in need of additional focus and reform.

Sales Tax Analysis

Goldman Sachs Nov 2023 –2024 Outlook

Goldman Sachs expect GDP to grow 1.8% in 2024 on a Q4/Q4 basis (or 2.1% on a full-year basis), again easily beating low consensus expectations. Goldman Sachs forecast just under 2% consumption growth, with real disposable income growth of nearly 3% partly offset by a 1 percentage point rise in the saving rate. We also forecast slower business.

Media

Various media outlook on Consumer spending for year-end 2023 spending reveal negative views based on consumer debt, interest rate increases, inflation, changing lifestyles.

Other Factors

Employment is continuing to grow but at a slower rate. Strikers in UAW and Actors unions will be counted in the November report.

2024 is an election year when there has been a tradition on expansionary Federal and State spending.

2023 FY Federal Deficit increased \$320 billion from 2022FY. That was 5.2% of Federal Spending. The 2024 FY Deficit is projected to increase by \$146 billion with a continuing expansion in spending but at a lower multiplier due to higher interest rates payments.

2024 Sales Tax Comparables

The CBAC has compiled data from several other metropolitan area counties to illustrate trends in sales tax growth and 2024 estimated sales tax. This data shows that Nassau and Suffolk are projecting slightly more modest increases in sales tax revenue.

County	2022	2023 Projected	2023 Adjusted	2024 Proposed
Westchester	\$ 890.7 M	\$ 898 M	\$ 910 M	\$ 939.3 M
% Change			2.1%	3.1%
Nassau		\$ 1,563.2 M		\$ 1,605.3 M
% Change		3.0%		2.7%
Suffolk	\$ 1,721.6 M	\$ 1,716 M		\$ 1,752.7 M
% Change		-0.3%		2.7%
Rockland	\$ 240 M	\$261 M		\$ 285 M
% Change		8.8%		9.2%

The Capital Budget

The proposed 2024 Capital Plan budget total estimated cost increased from \$6.5 billion for 2023 to \$7.0 billion in 2024, a 7.3% increase. The proposed 2024 Budgets have numerous capital items addressing deferred projects. \$2.8 billion of the \$7.0 billion (40% of the total) is allocated to Sewer and Water Districts. These costs will be recovered from County, Federal and State dollars, and bonding for those districts in future years.

Capital Project Monitoring and Reporting

Given the huge government dollar amounts spent on capital projects in the County, it is essential that the Board of Legislators closely monitor these projects. The CBAC recognizes that the County administration has an extensive capital budgeting process. The CBAC encourages and fully supports the County integrating its capital budgeting with the County's new accounting system, which should provide the basis for more automated and timely tracking of the status of capital projects.

The CBAC, however, is aware that there is no regular reporting on the status of capital projects to the County Board of Legislators or the public once the Capital Plan is adopted. In its Best Practices for Capital Planning Policies, the Government Finance Officers Association (GFOA) recommends that a government should have, "provisions for monitoring and oversight of the CIP program, including reporting requirements and how to handle changes and amendments to the plan."

GFOA also in its Best Practices for Capital Project Monitoring and Reporting identifies the advantages of having effective capital project monitoring and reporting. It assists in the management of these significant projects, can improve financial accountability, enhances operational effectiveness, and promotes citizens' confidence in their government. Producing project status reports will help keep officials informed regarding project progress. In establishing report content and frequency, say quarterly and high profile projects should require more extensive reporting of activity compared to a jurisdiction's more routine capital projects. It is important to be consistent and use plain language when compiling information from various sources and reporting it to multiple stakeholders. Meaningful reports should provide straightforward project information for executive leadership and internal staff as well as elected officials, citizens and the media, and, at a minimum include the following:

- Percent of project completed
- Percent of project budget expended
- Progress on key project milestones
- Contract status information including time remaining and percentage used
- Revenue and expenditure activity
- Cash flow and investment maturities
- Funding commitments
- Available appropriation
- Comparison of results in relation to established performance measures

A capital projects report should also:

- Highlight significant changes to project scope, costs, schedule, or funding.
- Provide an annual snapshot of key schedule, cost estimate, and available funding information to establish baseline data for performance measures and report components.

In its 2014 study of capital project planning, the CBAC found that:

- Projects that were appropriated in previous Capital Budgets but did not move forward did not receive updates that would provide current cost or times-to-completion estimates for the BOL. This results in data in the Capital Budget regarding these Projects that is not current.
- A number of DPW projects were delayed due to reprioritized focus of the DPW professional staff along the way. The strategy elaborated by the DPW was to outsource the engineering work so the reduction in internal staffing would not affect projects. It appeared at the time that this strategy had not been implemented.
- When projects were changed, they were not deleted and replaced with an updated scope for the project, along with current estimates that would result in new (replacement) appropriations. Projects were left open in the budget, and the funds may be repurposed, which obscures the relationship between the total amount of appropriations in the Capital Budget and the total amount of bonds that needed to be authorized.
- Assets that belong in the Capital Budget are those that will see a number of years of service to the County, but we believe some items that may fit this description did not belong in the Capital Budget.

The recommendations made at the time were very similar to what is outlined above as best practices. See **Appendix 1** for the CBAC recommendations from its September 2014 report.

Another reason to maintain up-to-date reporting of capital projects is so as not to overstate the amount of capital spending needed currently and into the future. Rating agencies regularly evaluate a municipality's immediate and future borrowing needs based on projected capital plans. If projects or portions of projects are not being de-authorized when no longer needed or canceled because outside funding is no longer available, etc. a municipality is overstating its capital needs and by extension, future potential borrowing. Future borrowing is a key component in assessing overall debt burden.

Also attached in **Appendix 2** are some examples of capital reporting that was implemented in Allegheny County, PA and effectively provided useful information for decision makers and the public alike. A slightly different approach is found in **Appendix 3**, which is taken from the City of White Plains Quarterly Report on its Capital Improvement Program.

Special Districts Analysis

This section reviews the proposed budget for the sewer, water and refuse districts. For each district type, the following topics are addressed: taxing disparities or inequities, tax levy changes, fund balance changes, and productivity improvement. The capital budget is also discussed.

Sewer Districts

Disparities or Inequities in Taxation

Property owners receive the same service no matter in which district the property exists. Said another way, from the property owner's or taxpayer's perspective, they are buying from the County the same service no matter in which sewer district the property exists.

The rate of taxation per \$100 of assessed value varies a great deal among the sewer districts. For example, properties in the New Rochelle district pay 200% of the average charged across all of the Westchester sewer districts.

New Rochelle's high rate per \$100 of assessed value stems from the County's decision several years ago to significantly upgrade the New Rochelle plant to meet an EPA consent order. This eliminated the need to upgrade, at that time, the other three plants supporting the Sound Shore communities. It also saved all County taxpayers the cost of fines from the EPA. The property owners in the New Rochelle district were not asked to approve the idea and were not told their tax dollars would eliminate the need for significant increases in the tax levies in the other Sound Shore sewer districts. In a sense this was an example of "taxation without representation."

Property owners in all the sewer districts receive the same service but they pay substantially different rates (or prices) depending upon the district in which the property exists.

- For example, a property in the New Rochelle sewer district pays 10.86% per \$100 of assessed value whereas a property in Upper Bronx district pays 4.20% per \$100 of assessed value.
- For another example, a property in the Town of Rye in the Port Chester sewer district pays 7.98% per \$100 of assessed value vs. a property in the same Town of Rye in the Blind Brook sewer district pays 4.94% per \$100 of assessed value.

If a resident in Rye with a \$1,000,000 house moved from the Port Chester sewer district to a house with the same assessed value in the Blind Brook sewer district, he or she could save slightly more than \$300 per year or 38% of their sewer tax bill.

- If a resident in Larchmont with a \$1,000,000 assessed value house made a similar move to the Blind Brook sewer district, he or she could save almost \$600 per year or 54% of their sewer taxes.
- A final example: if a resident in New Rochelle with a \$500,000 assessed value house moved from the New Rochelle sewer district to the Hutchinson Valley sewer district but remained in the City of New Rochelle, he or she could save almost \$260 per year or 47% of the sewer tax bill.

These pricing disparities need to be fixed. Given all the sewer districts provide the same service, the rate per \$100 of assessed value should be similar for all Westchester properties in a Westchester sewer district.

These calculations mentioned above are based on 2021 and 2022 data. They would be worse if 2023 and 2024 data were used.

Tax Levy Changes

The sewer tax levy for 2024 will increase by 7.9% overall and by 6.7% to 12.9% depending upon the district.

- The tax levy for the sewer districts will increase 21% in the two years between 2022 and 2024, far more than inflation.
- Looked at in a different way, the tax levy changes for the six years from 2018 to 2024 show an approximate 5% compounded rate of growth. However, the tax levy changes for the three years from 2021 to 2024 show an approximate 10.3% compounded rate of growth. The difference in the rate of growth between the three most recent years and the longer six-year period is due to the use of fund balance in the earlier years. This use of fund balance nearly depleted the sewer district's fund balances.
- These compounded rates of growth are higher than the rate of inflation across the same periods.

We understand from discussions with the Budget Department the increases for the next two years, at least, will be in the same range as 2024.

These increases plus the 25% increases in the projected potable water rates for the towns and villages receiving their water from the Westchester Joint Water Works will substantially negatively impact property owners (and renters) budgets and make living in the county less affordable.

As an example, and as was mentioned at DEF's 2024 budget presentation, the high cost of the sewer taxes in at least one district has motivated some property owners to ask about substituting septic systems for their sewer connection.

- The projected increase for the next few years will only make this situation worse; and
- From an environmental perspective, if implemented, this would be moving in the wrong direction.

The good news in the 2024 proposed budget is unlike prior years, in 2024 no fund balance will be used to pay operating expenses in any of the sewer districts.

Productivity

A review of the Service Indicators for 2013 Actuals and the 2024 Planned work raises questions the BOL may want to address.

- The volume of sewage treated in 2013 was 60 billion gallons and the volume planned to be treated in 2024 is 50 billion gallons. The reduction seems odd given the population

growth overall, especially the growth of new housing in White Plains, New Rochelle, and Yonkers.

- The number of industries surveyed was 100 in 2013 and is only planned to be 50 in 2024. Similarly, the number of industries sampled was 100 in 2013 and is only planned to be 50 in 2024.
- The income from pre-treatment sampling was \$101,260 in 2013 and is planned to be only \$123,000 in 2024. This change is significantly below the rate of inflation during this period.
- Similarly, the income from water discharge permits was \$1,106,800 in 2013 and is planned to be only \$1,150,000 in 2024. This too is significantly below the rate of inflation. The BOL may want to ask the DEF to increase both the price of these services and the amount of the services provided to offset some of the tax levy increases in the districts.

The BOL may want to ask the DEF why these numbers are going down or are stagnant when the staffing increased from 300 in 2013 to 322 in 2024.

These numbers seem to indicate the work per unit of labor or productivity has gone down over these eleven years. The BOL may want to ask the DEF how it can increase productivity, i.e., do more with the same headcount.

Capital Budget

The sewer districts represent about \$134 million or 29% of the 2024 proposed capital budget.

The vast majority of the capital projects are for replacement or rehabilitation of existing equipment. There are very few projects for productivity improvement, i.e., doing the same or more with a lower headcount. The BOL may want to ask the DEF to modify their capital budget requests to focus more of the requests on productivity enhancements

There is no strategic plan (5+ years in the future) or tactical plan (1 -3 years in the future) for the sewer districts. The \$139 million of capital projects are mostly replacing and rehabilitating existing equipment. To put it another way, the future will look the same as today with seven plants doing what they largely do today except with more modern equipment and at least the same number of people and increasing expense.

The BOL may want to ask DEF to define where the County should be in the future and provide a multi-year plan. Questions include: does the County need the same 7 WWRFs ten years from now, more plants for increased capacity or fewer plants for reduced cost and will productivity per person and dollar spent be more or less than today? The plan should also address the possibility of changes in EPA requirements including the potential need to treat storm water before it reaches Long Island Sound and the Hudson River.

Water Districts

Tax Levy Changes

Water District #1's tax levy is planned to increase 14.6%. There was no tax levy increase from 2021 to 2023. However, the compounded rate of growth in the six years from 2018 to 2024 is 13%, substantially above the rate of inflation. There is no tax levy in the other water districts.

District #2 has been operated and maintained by the Northern Westchester Joint Water Works since January 2002. It services the Town of Yorktown, Cortlandt and Somers. Therefore, there is no tax levy and only a minimum, \$458, fund balance.

Productivity

The volume of potable water is the service indicator for these districts. The volume was 10 billion gallons in 2014. The volume is planned to be 10 billion gallons in 2024.

In 2014, the Water District #1 provided an average of 27 million gallons of water per day or slightly less than 10 billion gallons for the year. In 2014 District #1 had a staff of 3 people. 5 people are planned for 2024.

This is an increase of almost 67% in headcount vs no increase in the volume of water provided.

Water District #3 is also planned to have a staff of 5 people but its average daily water consumption is only 0.85 million gallons, substantially less than District #1's 27 million gallons per day with the same headcount.

The BOL may want to ask the DEF why District #3 needs the same staff as District #1 but its volume of consumption is only 3% of District #1's. The BOL may also want to ask the DEF to provide plans for increasing the productivity of the staff in the water districts.

Fund Balance

Water District #1's budget shows the use \$496,000 of its fund balance for operating expenses in 2024. This is 44% of the existing balance. It is projected they will also save \$192,000 from operations in 2023. If District #1 can save a similar amount from operations in 2024, they can only transfer a similar amount of fund balance to operations for one more year.

District #1's fund balance at the end of 2024 is planned to be \$644,000, not enough (less than 3%) to support a \$23,000,000 government operation. The issue is even worse if a similar amount of fund balance is used in 2025. District #1, therefore, is likely facing double digit tax levy increases for several years into the future.

The BOL may want to ask the DEF what can be done to reduce the future tax levy increases in District #1.

Water District #3's budget shows the use of \$566,000 of its fund balance for operating expenses in 2024. This is 51% of the existing fund balance. It is projected they will save \$173,000 from operations in 2023. If District #3 saved a similar amount from operations in 2024, they can only transfer a similar amount to operations for one more year.

The BOL may want to ask DEF how Water District #3 will replace the use of fund balance in future years. This is especially important since District #3 services County and not-for-profit

organizations on the Grasslands Reservation and has no tax levy for income to replace the fund balance used. Water District #4 which services Port Chester, Rye Brook and Rye has been largely replaced by the former United Water of Westchester. The County spends less than \$1,000 per year on this district.

District # 4 has a \$334,000 fund balance which has not been used for many years. The BOL may want to ask DEF and the Budget Department how this fund balance can be repurposed for the benefit of the District #4 residents, the other water district residents, or the other special districts.

Refuse District

Tax Levy Changes

Refuse District #1's tax levy is planned to increase 6.5% in 2024. The tax levy will, therefore, increase 16% in the two years between 2022 and 2024, far more than the rate of inflation. In addition, the compounded rate of increase over the past six years is 6% and over the past three years is 9%, both of which are far higher than the rate of inflation.

Productivity

The refuse District has several service indicators. One service indicator is the "Tons of District Member Refuse Received at the Charles Point Facility." It was 359,793 in 2013 and is planned to be 360,000 in 2024 showing no material increase in the last 10 years. The other indicators show the same minimal change. Of particular note is the "Tons of Recyclables to MRF". It showed no material change from 2013 to 2024 (71,763 to 72,500). And the "Tons of Organic Yard Waste" fell from 170,000 to 130,000.

These minor volume changes or reductions have been accompanied by an increase in headcount from 25 to 29 (16%) in the period from 2013 to 2024. The BOL may want to ask the DEF to develop a plan to increase productivity (volume processed per person employed).

CBAC notes that the Refuse District has no service indicator for the Food Scraps program. Therefore, it is difficult to know if food scraps effort is using existing staff or is additional staff required. The BOL may want to ask the DEF to add a service indicator for their food scraps efforts.

Fund Balance

The Refuse district's budget will use \$6,307,403 of fund balance for operating expenses in 2024. This is 40% of the existing fund balance.

\$3,624,023 of fund balance is projected to be used to support operations in 2023. This was unplanned and not included in the 2023 budget. The combined effect of the 2023 unplanned use and the 2024 planned use of fund balance will leave \$9,889,177 of fund balance at the end of 2024. \$9,889,177 is about 5.8% of the operating budget or less than the amount typically thought sufficient to support a \$170,000,000 government operation such as the Refuse District.

If no unplanned use of fund balance occurs in 2024, the \$9,889,177 remaining fund balance can only support one more year of use to support operations at the current level.

If an amount similar to 2024's \$6,307,403 is used to support operations in 2025, the fund balance will be reduced to 2.1% of operating expenses or substantially less than an amount thought sufficient to support a \$170,000,000 operation.

The reduction in fund balance likely means significant, possibly double-digit tax levy increases in future years.

The BOL may want to ask the DEF for a plan to maintain sufficient reserves (i.e., fund balance) without dramatically increasing the tax levy.

Similarly, the BOL may want to ask the DEF how the capital budget requests will improve the productivity of the District and how they will reduce the need for significant future tax levy increases.

Conclusion

Overall, this review of the Special Districts raises many questions. The CBAC is available to conduct further review of these points in 2024.

Head Count Planning and Workflow Optimization

We urge the County to continue to explore opportunities to reconfigure departmental organizations, consolidate functions and introduce additional technology while continuing to provide quality service delivery. This would further the County's efforts to right-size headcount and differentiate between vacancies critical to service delivery and vacancies that may be left unfilled, especially given the opportunities created by the County's successful implementation of its early retirement program.

An internal approach to reinventing service delivery could involve the Budget Director, Chief Operating Officer and others, together with County commissioners and department heads to evaluate specific departments. See **Appendix 4** of this report for more detail on this approach.

An external approach would involve allocating funding for management audits of County departments by an outside consulting firm with expertise in this area. This project would involve extensive interviews of employees and stakeholders by department as well as benchmarking performance, identifying best practices and developing a plan to make the County's processes more efficient. Headcount reduction or combining department functions may be some results of either process.

Appendix 1

CBAC 2014 Recommendations for Capital Budget Documentation and Process

A. Recommendations for changes to the Capital Budget Document / File

1. Individual Projects - Appropriation History
 - a. Any Capital Budget appropriation that is "Awaiting Bond Authorization" should identify where specifically it is in the process; Examples would be: "Not requested by department", "With CE Office". "In BOL review", etc.;
 - b. Any appropriation that is over 3 years old should have a more detailed explanation as to the status of the project;
 - c. Each department submitting projects for inclusion in the Capital Budget would also show an "Exceptions List", which would include projects previously submitted that are now three years old, or older;
 - d. When projects on the Exceptions List reached their fifth anniversary they would be "closed out" and removed from the Capital Budget unless further documentation were submitted explaining why these projects should continue in the Budget;
 - e. Projects that have been appropriated in prior Capital Budgets, but have not moved forward, should be updated to show current cost estimates as well as estimated action or completion dates;
 - f. Projects that have been partially bonded should be deleted from the Capital Budget and resubmitted (for new appropriation) if the original project purpose is no longer needed, even if some work has already been done. This will help maintain the integrity of the relationship between the amounts of appropriations and amounts of bonding needed.

Importantly, the legal and tax-exempt standing of issued bonds must not be affected by any action of the Board of Legislators.

- 1) Present a debt runoff of the County outstanding Bonds
- 2) Financing for the Entire Capital Plan

The Capital Budget document should provide a theoretical debt service estimate for the entire capital plan for the next five years. We suggest that a graphical representation of the debt service by year would be particular helpful by quickly allowing Legislators to see what the overall capital plan suggests. The graphic's components should include, by year, the aggregate:

- Debt associated with bonds authorized and issued;
- Debt associated with bonds authorized but not yet sold;
- Debt associated with the Proposed/Adopted Capital Budget;
- Debt associated with the last 2 years of the 5-year capital plan.

B. Recommendations for changes to the Capital Budget Process


1. The BOL should conduct a quarterly review of the Capital Budget to keep current on implementation of the capital plan, similar to reviews of the Operating Budget. The review should include the status of all projects that have been appropriated;
2. Appropriations without bond authorizations shall be reviewed and updated annually;
3. Capital assets that do not belong in the Capital Budget should be removed and, where applicable, included in the annual Operating Budget.
4. A secure database should be created to house information about all capital projects that have been created in the Capital Budget. This database would provide a single repository where information about project activity can be updated to keep the file current. The BOL and department heads could access the current information to support proposed quarterly reviews and annual Capital Budget submissions.
5. CBAC also recommends that all County capital assets be catalogued in a similar type of secure database.

Appendix 2 Allegheny County, PA Capital Projects Reporting

The following excerpts show the depth of detail available to help managers and policymakers monitor the progress of capital projects, helping them flag delays, overruns and other issues promptly.

BRIDGE DIVISION - DESIGN PROJECTS

January 10, 2018 - STATUS MEETING

	DEPARTMENT OF PUBLIC WORKS	
	DESIGN STATUS MEETING	
PROJECT TITLE:	Armstrong Tunnels Rehabilitation	
PROJECT CODE:	AR01-0307	
ROAD NAME:	South 10th Street	
MUNICIPALITY:	City of Pittsburgh	
SCOPE:	Rehabilitation	
EXIST TUNNEL TYPE:	Twin Reinforced Concrete Tunnels	
PROP TUNNEL TYPE:	Same (1298')	
COUNCIL DISTRICT:	13	
MAINT. REGION:	07	
DESIGN MANAGER:	Mike Burdelsky	CONTRACT NO: 197291
CONSULTANT/EXP:	Gannett Fleming	3/6/2018 MPMS: 93922

<u>DESIGN STAGE</u>	<u>EXPECTED DATE</u>	<u>ACTUAL DATE</u>
NOTICE TO PROCEED	11/15/2016	12/5/2016
ENVIRONMENTAL	6/1/2017	
TS&L	N/A	
DESIGN FIELD VIEW (30%)	6/1/2017	
60% SUBMISSION	10/15/2017	
RIGHT-OF-WAY	9/15/2018	
UTILITY		
95% SUBMISSION	6/15/2018	
100% SUBMISSION	10/15/2018	

BID OPENING/LET	10/10/2019
------------------------	------------

<u>FUNDING BREAKDOWN</u>	80% Fed / 20% County				<u>DBE STATUS</u>	
REIMB. AGREEMENT	Executed 1/13/16	Actual	Exp.	6/30/2020		
(PE) DESIGN COST	\$ 621,338.01	Actual				
R/W COST	\$ -	Estimated				
UTILITY COST	\$ -	Estimated				
CONSTRUCTION INSPECTION	\$ -	Estimated	MBE	13%	TBD	
CONSTRUCTION COST	\$ 4,500,000.00	Estimated	WBE	2%	TBD	

REMARKS

Gannett Fleming was selected to provide engineering design services. Their price proposal was submitted on 3/18/16. The County and Gannett have negotiated the level of effort required for this work.

Price Proposal was approved by the County 5/17/16. Gannett Fleming responded to comments from PennDOT on 7/7/16.

Technical and Price Proposal has been approved by PennDOT, and the contract has been created. Contract was executed on 11/22/16. A kick off meeting was held on 12/6/16.

NTP for P.E. was issued on 12/5/16.

Indepth inspection report and L&G to be submitted soon.

Gannett Fleming to solicit for drainage cleanout and TV contract.

Meeting held to discuss Life Safety on 6/6/17.

L&G and Ventilation Report submitted to PennDOT on 8/23/17.

Safety Review Submission submitted to PennDOT on 10/4/17.

Public Meeting held on 12/6/17.

Currently compiling Design Field View Submission



Department of Public Works Construction Status

PROJECT TITLE: 7th Street Bridge Rehabilitation
PROJECT CODE: AL03-0801
MUNICIPALITY: City of Pittsburgh
SCOPE: Bridge Rehabilitation
COUNCIL DISTRICT: 13
MAINTENANCE DISTRICT: 7
PROJECT MANAGER: Jeanna Fisher, E.I.T.
CONSULTANT: Hill International

<u>CONSTRUCTION STEP</u>	<u>DATE</u>
ADVERTISMENT	5/5/16
PRE-BID MEETING	NONE
BID OPENING	6/9/16
AWARD EA APPROVED	6/24/16
CONTRACT EXECUTED	7/27/16
PRECONSTRUCTION MEETING	7/28/16
NOTICE-TO-PROCEED	8/8/16
COMPLETION DATE	4/30/18
FINAL INSPECTION	TBD
FINAL EA/CO APPROVED	TBD
FINAL ESTIMATE TO FISCAL	TBD
MAINTENANCE BONDS RECEIVED	TBD

<u>FUNDING BREAKDOWN</u>	<u>INFORMATION</u>
CONTRACT TYPE	General
COST	\$25,391,739.45
COUNTY %	5%
PENNDOT %	15%
OTHER%	80%
CONTRACT NUMBER	191678
CONTRACTOR	Brayman Construction

REMARKS


Bids opened through PennDOT ECMS system June 9, 2016 with BRAYMAN CONSTRUCTION the lowest responsive bidder.

Anticipated NTP is August 8, 2016 with a project completion scheduled for November 17, 2017.

Project Scope of Work: Structural Steel repairs, painting, sidewalks, deck replacement, and roadway realignment.

Project Current Work: Bridge Deck and one sidewalk opened for Light-up Night. Duquesne Light Company occupying the second sidewalk to perform their cable pull. Brayman has a current Time extension till April 30.

Project Percentages 92% project complete. Estimates paid \$23.3 Mil. Change Orders \$ 24k or > 1% of the original contract.

	DEPARTMENT OF PUBLIC WORKS	
	DESIGN STATUS MEETING	
PROJECT TITLE:	Campbell's Run Road Phase 2	
PROJECT CODE:	6072-0401	
ROAD NAME:	Campbell's Run Road	
MUNICIPALITY:	Robinson/ Collier	
SCOPE:	Realignment/Reconstruction/Widening	
COUNCIL DISTRICT:	4	
MAINT. REGION:	2	
DESIGN MANAGER:	Steven Small Hoover, P.E.	CONTRACT NO: 26152
CONSULTANT:	SAI Consulting Engineers	

<u>DESIGN STEP</u>	<u>EXPECTED DATE</u>	<u>ACTUAL DATE</u>
NOTICE TO PROCEED	2/23/2004	2/23/2004
ENVIRONMENTAL	8/31/2014	2/6/2015
DESIGN FIELD VIEW (30%)	12/26/2014	4/22/2015
60% SUBMISSION	N/A	N/A
90% SUBMISSION	8/9/2019	TBD
100% SUBMISSION	2/19/2020	TBD
BID OPENING/LET		
TBD		

<u>FUNDING BREAKDOWN</u>					
<u>REIMB. AGREEMENT</u>					
				<u>DBE STATUS</u>	
				<u>Goal</u>	<u>Actual</u>
DESIGN COST	\$	5,154,298.30	Actual		
R/W COST	\$	5,500,000.00	Estimated		
UTILITY COST	\$	1,100,000.00	Estimated		
CONSTRUCTION INSPECTION	\$	1,500,000.00	Estimated	MBE	13% 1%
CONSTRUCTION COST	\$	18,500,000.00	Estimated	WBE	2% 10%

<u>REMARKS</u>
Campbell's Run Road Improvement Project contains approximately 7,000 feet of roadway reconstruction to provide a three lane section between McMichael Road (western limit) and Keiners Lane (eastern limit). Auxiliary right turn lanes will be provided at the intersections with Boyce Road and Penn Center West. Boyce Road and Parkway View Drive will be realigned to create a 4-way signalized intersection. The bridge carrying Boyce Road over Campbell's Run will be replaced. There are twelve retaining walls.
- PennDOT approved Wall 5 foundation 12/12/2017
- SAI resubmitted the CBR for approval on 11/8/2017; PennDOT provided approval 11/30/2017
- PennDOT provided comments on Wall 4 TS&L 11/22/2017; SAI addressed comments & resubmitted 11/29/2017; PennDOT approved on 12/6/2017
- PennDOT provided comments on Wall 4 foundation on 12/18/2017; SAI addressed comments & resubmitted 1/5/2018; PennDOT approved on 1/11/2018
- SAI submitted Wall 2 TS&L and Foundation Report on 10/19/2017; McCormick Taylor reviewed and provided comments 11/2/2017; SAI addressed comments and submitted to District 12/4/2017; District provided comments on 1/3/2018
- SAI submitted stream survey report on 10/26/2017
- Began coordination with PennDOT Programming to secure additional funding needed for Right-of-Way Acquisition
- SAI submitted Wall 1 TS&L and Foundation Report on 11/22/2017; McCormick Taylor reviewed and provided comments 12/6/2017
- Pre-app meeting with DEP held on 12/14/2017
- SAI submitted Wall 3 TS&L and Foundation Report on 12/18/2017; McCormick Taylor reviewed and provided comments 1/5/2018

Appendix 3

City of White Plains Capital improvement Program Quarterly Report

These excerpts illustrate the reporting available to the City of White Plains to provide monitoring and updates to the capital improvement plan.

INTRODUCTION

The purpose of this report is to provide the Mayor, the Common Council, the Capital Projects Board, City staff and the citizens of the City of White Plains, New York with an overview of the current status of the City's capital improvement efforts.

The report identifies projects that have been authorized by the Common Council and are in progress, and projects that have been approved by the Capital Projects Board and are in the review and design phase in preparation for Common Council authorization.

Financial summaries are also provided, which enable readers to gain insight into specific project financing as well as the overall mix of financing sources used to support the City's capital improvement program. The status of City indebtedness is provided as well.

OVERVIEW

Thirteen new projects and two amended projects for fiscal year 2023-24 were authorized by the Common Council through September 30, 2023. These projects are presented on page 4 of this report and categorized as follows:

Description	Number of Projects		Total Cost
	New	Amended	
Rolling Stock	1	0	\$ 4,019,800
Information Technology	1	0	250,000
Buildings and Facilities	3	2	4,791,000
Streets	1	0	1,010,000
Storm Water Drains	1	0	1,737,200
Parking Facilities	1	0	909,000
Recreation and Parks Facilities	2	0	300,000
Water System	0	0	-
Sanitary Sewer System	0	0	
Traffic System	0	0	
Other Improvements	3	0	914,000
Total	13	2	\$ 13,931,000

As of September 30, 2023 there were 70 active projects with funding of \$89.7 million: \$17.7 million (19.8%) was financed from other cash sources (grants in aid and contributions); \$2.3 million (2.5%) was financed from cash to capital; and \$69.7 million (77.7%) was financed by debt.

Thirty projects are pending Common Council authorization as of September 30, 2023 in the following categories:

Information Technology	1	\$ 75,000
Buildings	9	5,788,000
Streets	1	3,500,000
Storm Water Drains	1	500,000
Public Parking Facilities	6	3,275,000
Traffic	1	300,000
Water System	4	46,900,000
Sewer System	2	900,000
Other Projects	5	955,000
Total	30	\$ 62,193,000

In the three months that ended September 30, 2023 the Common Council authorized the issuance of \$9,746,000 of debt. Total authorized indebtedness as of September 30, 2023 was \$193,599,695. Of this amount \$26,593,299 remains unissued.

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**CITY OF WHITE PLAINS, NEW YORK
SUMMARY OF COMMON COUNCIL AUTHORIZATIONS
CAPITAL IMPROVEMENTS
SEPTEMBER 30, 2023**

DATE	PROJECT	NEW	AMENDED
07/03/23	C5619 Rolling Stock Acquisition-Heavy Duty FY24	\$ 4,019,800	\$
07/03/23	C5620 Park Walkway Improvements FY24	200,000	
07/03/23	C5621 PS Building Sprinkler System	404,000	-
08/07/23	C5622 City-wide IT Infrastructure Replacement/Enhancements	250,000	
08/07/23	C5623 Renovations to City Facilities FY23 & FY24	275,000	-
08/07/23	C5624 PS Building Training Room	180,000	
08/07/23	C5613 Renovations to Fire Facilities FY23	-	150,000
08/07/23	C5625 Battle Hill Park Pickleball Courts	100,000	
08/07/23	C5626 Slater Center Playground Improvements	604,000	
08/07/23	C5627 Municipal Parking Structure Rehabilitation FY24	909,000	
09/05/23	C5628 EV Charging Replacement	130,000	-
09/05/23	C5629 Eagle Court Culvert Repairs	1,010,000	-
09/05/23	C5610 PS Building Chillers		1,212,000
09/05/23	C5630 Miscellaneous Storm Water Drains FY24	1,737,200	-
09/05/23	C5631 Mount Hope Plaza Improvements	2,750,000	-
		\$ 12,569,000	\$ 1,362,000
	NUMBER OF PROJECTS	13	2

**CITY OF WHITE PLAINS, NEW YORK
SUMMARY STATUS REPORT - ACTIVE PROJECTS
CAPITAL IMPROVEMENT PROGRAM
SEPTEMBER 30, 2023**

PROJECT NUMBER	PROJECT TITLE	Expenditures		Unencumbered	Percentage Used
		Authorized Budget	Obligated To Date	Funds Available	
INFORMATION TECHNOLOGY:					
5553	Security Camera Integration-Expansion	\$ 90,000	\$ 46,025	\$ 43,975	51.14%
5589	City-wide IT Infrastructure Replacement/Enhancement FY 22	378,750	375,946	2,804	99.26%
5622	City-wide IT Infrastructure Replacement/Enhancement FY 24	250,000	13,745	236,255	5.50%
		718,750	435,716	283,034	60.62%
BUILDINGS:					
5457	City Hall Steam Pipe/Plumbing Repairs	606,000	411,069	194,931	67.83%
5510	Public Safety Building Exterior Renovations	757,500	593,611	163,889	78.36%
5583	Renovations to City Facilities FY 22	151,500	1,329	150,171	0.88%
5584	Renovation to Fire Facilities FY22	152,000	151,957	43	99.97%
5588	Heating Units - 77 Brockway Place	757,500	698,880	58,620	92.26%
5590	Fire Alarm Replacement City Hall and City Garage	227,250	912	226,338	0.40%
5603	Library Building Exterior Rehabilitation	404,000	377,602	26,398	93.47%
5610	Public Safety Building Chiller Replacement	1,515,000	195,946	1,319,054	12.93%
5613	Renovations to Fire Facilities FY 23	200,000	186	199,814	0.09%
5616	Library Alarm System	100,000		100,000	0.00%
5621	Public Safety Building Sprinkler System	404,000	558	403,442	0.14%
5623	Renovations to City Facilities FY 24	275,000	68,481	206,519	24.90%
5631	Mt Hope Plaza Improvements	2,750,000		2,750,000	0.00%
		8,299,750	2,500,531	5,799,219	30.13%
STREETS:					
5503	White Plains Transit District Pedestrian and Bicycle Improvements	1,630,000	1,521,874	108,126	93.37%
5562	Cemetery Road Bridge Replacement	703,500	703,277	223	99.97%
5592	Reynal Road Reconstruction	505,000	501,185	3,815	99.24%
5593	Miscellaneous Street Reconstruction FY22	3,014,650	3,003,022	11,628	99.61%
5614	Church Street Sidewalk Improvements	150,000	134,065	15,935	89.38%
5617	Miscellaneous Street Reconstruction FY23	3,267,445	2,999,207	268,238	91.79%
5629	Eagle Court Culvert Repairs	1,010,000	153,389	856,611	15.19%
		10,280,595	9,016,018	1,264,577	93.37%
STORM WATER DRAINS:					
5551	Miscellaneous Storm Water Drains FY20	505,000	498,169	6,831	98.65%
5630	Miscellaneous Storm Water Drains FY24	1,737,200	157,481	1,579,719	9.07%
		2,242,200	655,650	1,586,550	29.24%
PUBLIC PARKING FACILITIES:					
5492	Municipal Parking Lot Rehabilitation FY 17	404,000	99,062	304,938	24.52%
5601	Municipal Parking Structure Rehabilitation FY22	808,000	781,214	26,786	96.68%
5618	Garage Elevator Improvements FY 23	1,515,000	1,388,842	126,158	91.67%
5627	Municipal Parking Structure Rehabilitation FY 24	909,000	290	908,710	0.03%
		3,636,000	2,269,408	1,366,592	62.41%
RECREATION AND PARKS FACILITIES:					
5559	Gillie Park Improvements	404,000	395,599	8,401	97.92%
5585	Turnure Park Improvements	404,000	393,389	10,611	97.37%
5594	Delfino Park Improvements FY22	500,000	265,635	234,365	53.13%
5602	Delfino Park Improvements FY23	70,000	66,376	3,624	94.82%
5605	Battle Hill Passive Park	388,000	353,764	34,236	91.18%
5606	Veterans Memorial Park	62,000	62,000		100.00%
5608	Gardella Pool Design	150,000	143,030	6,970	95.35%
5611	Kittrell Park Basketball Courts	200,000	186,879	13,121	93.44%
5620	Park and Walkway Related Improvements FY 24	200,000		200,000	0.00%
5625	Battle Hill Pickleball Courts	100,000	90,000	10,000	90.00%
		2,478,000	1,956,672	521,328	78.96%

CITY OF WHITE PLAINS, NEW YORK
SUMMARY STATUS REPORT - ACTIVE PROJECTS
CAPITAL IMPROVEMENT PROGRAM
SEPTEMBER 30, 2023

PROJECT NUMBER	PROJECT TITLE	Authorized Budget	Expenditures		Unencumbered Funds Available	Percentage Used
			Obligated To Date			
TRAFFIC SYSTEM:						
5575	Local Controller Upgrades FY21	71,000	1,829		59,171	2.58%
5576	Central Control System Upgrade	363,000	351,120		12,880	44.59%
		374,000	352,949		22,051	38.02%
WATER SYSTEM:						
5566	Water Filtration Plant Design and Rehabilitation	2,572,500	2,297,294		275,206	95.90%
5446	Fluoride Tank Replacement-Central Avenue Pump Station	1,212,000	1,149,699		62,301	94.89%
5470	Species Management	484,800	238,078		246,722	56.40%
5572	4 MG Water Storage Tank-Design/Construction	21,210,000	18,846,417		2,363,583	98.09%
5523	24" Pressure Basin Replacement	3,000,000	2,711,137		288,863	98.48%
5689	Water System Security Improvements	707,000	421,441		285,559	59.61%
5574	Reclaim/Reconstruct Miscellaneous Water Lines FY21	3,215,000	5,237,042		1,021,958	77.20%
5566	Hall Avenue PS Generator	101,000	33,003		7,097	37.08%
		35,867,500	31,126,126		4,741,374	86.85%
SEWER SYSTEM:						
5658	Miscellaneous Sanitary Sewer Reconstruction FY 21	909,000	938,715		5,285	98.42%
5578	Winward Avenue Sewer Extension	464,000	298,051		165,949	68.60%
5580	Miscellaneous Sanitary Sewer Reconstruction FY 22	505,000	511,364		7,040	96.16%
5654	Miscellaneous Sanitary Sewer Reconstruction FY 23	505,000	450,810		54,190	89.27%
		2,477,000	2,551,739		225,261	91.62%
OTHER PROJECTS:						
5521	Police and Fire Digital Scanning	40,000	28,149		11,851	56.87%
5555	Brookfield Commons Improvements	4,430,000	3,486,503		943,497	82.39%
5552	Electric Garbage Trucks	458,000	440,600		17,400	96.17%
5654	Kronos Ice Staff	86,000	69,460		16,540	80.79%
5565	Public Safety Radio Infrastructure Replacement	2,357,700	2,541,062		183,362	98.37%
5591	Comprehensive Fleet	355,000	296,447		58,553	86.06%
5589	Public Safety Access Control Upgrades	227,000	208,543		18,457	91.67%
5600	Police and Fire Electronic Device Replacement FY23	100,000	100,000		-	100.00%
5612	Communications Room Workstation Replacement	180,000	169,207		10,793	98.99%
5613	Sell Dome Building Improvements	250,000	201,000		49,000	80.40%
5624	Revision of Public Safety Training Room	100,000	13,884		86,116	11.10%
5625	Water Center Hangboard Installation	504,000	237,498		266,502	39.37%
5628	Electric Vehicle Charging Station Replacement	130,000	-		130,000	0.00%
		9,502,200	8,207,695		1,294,505	85.95%
ROLLING STOCK:						
5601	Rolling Stock Acquisition-Heavy Duty Vehicles FY22	3,567,000	3,488,005		78,995	97.78%
5590	Rolling Stock Acquisition-Heavy Duty Vehicles FY23	3,045,000	2,900,351		144,649	95.26%
5603	Rolling Stock Acquisition-Heavy Duty Vehicles (Green) FY23	608,000	608,736		73	99.10%
5619	Rolling Stock Acquisition-Heavy Duty Vehicles FY24	2,019,800	1,696,324		323,476	81.72%
		11,417,800	10,186,321		1,251,679	75.80%
TOTAL PROJECTS FINANCIAL SUMMARY		\$ 99,632,145	\$ 88,035,326		\$ 22,596,817	75.88%

CITY OF WHITE PLAINS, NEW YORK
SUMMARY REPORT OF ACTIVE CAPITAL PROJECTS FINANCING
SEPTEMBER 30, 2023

Source of Financin	Amount of Financing	Percent of Total
Cash to Capital		
General Fund	\$ 2,285,000	2.55%
Total Cash to Capital	2,285,000	2.55%
Other:		
Cable TV	-	0.00%
Community Development	450,000	0.50%
NYS CHIPS	3,450,949	3.85%
NYS DOT	2,064,240	2.30%
NYSERDA	110,000	0.12%
NYS Education Department		0.00%
NYS Pave NY and Extreme Weather	2,762,927	3.08%
Westchester County	7,150,000	7.97%
Library Foundation	400,000	0.45%
Contributions	1,350,000	1.51%
Total Other	17,738,116	19.78%
Debt Issued - Serial Bonds	69,641,029	77.67%
TOTAL ACTIVE PROJECTS FINANCING	\$ 89,664,145	100.00% - 10

CITY OF WHITE PLAINS, NEW YORK
PROJECTS PENDING COMMON COUNCIL AUTHORIZATION
SEPTEMBER 30, 2023

	Planned Funding Source			Total Planned Funding Amount
	Debt	Cash	Other	
INFORMATION TECHNOLOGY:				
Metropolitan Area Network Redundancy	\$	\$ 75,000	\$ -	\$ 75,000
		75,000		75,000
BUILDINGS:				
140 S. Kensico Window & Ventilation Replacement	350,000			350,000
Fire Station 2 Boiler Replacement	350,000		-	350,000
Sanitation Building Repairs	250,000			250,000
City Hall Elevator Rehabilitation	1,000,000		-	1,000,000
Public Safety Building Chiller Replacement	1,788,000		-	1,788,000
140 S. Kensico Roof Replacement	200,000		-	200,000
Citywide Alarm System Upgrade	200,000		-	200,000
85 Gedney and Gillie Window Replacement	150,000		-	150,000
Fire Station 2 Roof and Wall Repair	1,500,000			1,500,000
	5,788,000			5,788,000
STORM WATER DRAINS:				
Storm Water Treatment Improvements	500,000			500,000
	500,000			500,000
PUBLIC PARKING FACILITIES:				
Lex-Grove East & West Emergency Lighting	250,000			250,000
Municipal Parking Lot Rehabilitation FY 23	800,000			800,000
Municipal Parking Lot Rehabilitation FY 24	200,000			200,000
Garage Elevator Modernization FY 24	1,500,000			1,500,000
Transcenter Fire System Upgrade	300,000			300,000
Camera Replacement City Garages	225,000		-	225,000
	3,275,000		-	3,275,000
Streets:				
Miscellaneous Street Reconstruction FY 24	3,500,000			3,500,000
	3,500,000		-	3,500,000
TRAFFIC SYSTEM:				
Mamaroneck Avenue Signalization Phase III	300,000		-	300,000
	300,000		-	300,000
WATER SYSTEM:				
Replace/Reconstruct Miscellaneous Water Lines FY23	4,900,000		-	4,900,000
OSPS Dissolved Air Flotation Water Treatment Plant & Chemical System Upgrade	32,000,000		-	32,000,000
Remediation at Fire Training Center	8,000,000		-	8,000,000
Replace/Reconstruct Miscellaneous Water Lines FY24	2,000,000		-	2,000,000
	46,900,000		-	46,900,000
SANITARY SEWER SYSTEM:				
DPW Truck & Heavy Equipment Washing Facility	-	300,000		300,000
Miscellaneous Sanitary Sewer Reconstruction FY 24	600,000		-	600,000
	600,000	300,000		900,000
OTHER PROJECTS:				
Fuel Island Rehabilitation	400,000		-	400,000
Library LED Lighting		27,631	72,369	100,000
Downtown Planters	200,000		-	200,000
Public Safety Building Parking Lot Rehab	135,000		-	135,000
Proper PPE Storage Racks	120,000		-	120,000
	855,000	27,631	72,369	955,000
TOTAL PENDING PROJECTS FINANCIAL SUMMARY:	\$ 58,218,000	\$ 402,631	\$ 72,369	\$ 62,193,000

**CITY OF WHITE PLAINS, NEW YORK
SUMMARY OF DEBT AUTHORIZATION
SEPTEMBER 30, 2023**

PROJECT	<u>Date of CC Auth.</u>	Tax Supported	Self Liquidating	Total
C5619 Rolling Stock Acquisition-Heavy Duty FY24	07/03/23	\$ 4,019,800	\$	\$ 4,019,800
C5621 PS Building Sprinkler System	07/03/23	404,000	-	404,000
C5626 Slater Center Playground Improvements	08/07/23	454,000	-	454,000
C5627 Municipal Parking Structure Rehabilitation FY24	08/07/23	-	909,000	909,000
C5629 Eagle Court Culvert Repairs	09/05/23	1,010,000		1,010,000
C5610 PS Building Chillers	09/05/23	1,212,000		1,212,000
C5630 Miscellaneous Storm Water Drains FY24	09/05/23	1,737,200	-	1,737,200
		\$ 8,837,000	\$ 909,000	\$ 9,746,000

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Appendix 4: Workflow Optimization: An Internal Approach

Below is a process the County could utilize to determine expense savings. Note this is based upon the framework the CBAC has presented in prior years regarding increasing efficiency and reducing expenses. Categorize Activities Related to the Mission of Individual Departments Activities could be prioritized by the following criteria:

1. Federally mandated services - what is mandated? Where & how, including method of delivery.
2. State mandated services - what is mandated? Where & how are these services to be delivered?
3. Westchester County mandated services: What is mandated and what is the method of delivery?
4. Non-mandated services driven by Westchester County's citizens' needs and desires. These activities can be categorized as "nice to do". What are they? What is the method of delivery?
5. All other services: what are they and how are they delivered?
 - Establish a priority listing of the activities 1 through 5 above
 - A – Top priority
 - B – High priority
 - C – Low priority
 - D – Discretionary
 - Determine the Headcount, Expenses & Capital versus Revenues for all activities, prioritizing A to D;
 - Identify all activities which are duplicative throughout the departments, reviewed for example administrative activities
 - Develop workflow chart for selected activities; including potential use of technology, new practices or processes for these items
 - Evaluate the impact of new technology, new processes or outsourcing of work on each activity. For example: Decrease in expense - impact either positive or negative on service levels and quality. Impediments to implementation – labor issues, potential lost revenue, potential funding loss from grants. Space and Support Requirements before and after consolidation. How will the space and support required before consolidation be utilized after consolidation? Include space, support, equipment etc. that may not be needed after consolidation

Develop new estimate of headcount, two year operating expenses and capital for each activity assuming the optimum application of technology. Aggregate headcount, two-year operating expense and capital to create two-year pro forma Operating Budgets for Departments in the scope of the review. Management System

- Identify a new mission statement based on consolidation.

- Define the management system to provide adequate County oversight for tasks or activities to be outsourced. Map the skills required in the new organization to current skills in place.

Develop the key management objectives and metrics in the new organization.

- Capital Projects - Evaluate, analyze and assess the impact of consolidation of capital projects on the planning phases, engineering phases and construction phases. Consider completed projects, the outstanding debt on them and how will the projects they funded be utilized in consolidation.