

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

February 20, 2025

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

Subject: Interim Report on Monitoring Capital Projects Budget

Dear Chairwoman Williams Johnson:

In addition to reporting annually on the Westchester County (the "County") Operating, Capital and Special District Budgets (collectively, the "Budgets"), the Citizens' Budget Advisory Committee ("CBAC") also undertakes special research projects of interest to the Budget and Appropriations Committee and County Board of Legislators.

The attached report continues the CBAC's work on the Capital Budget reporting and monitoring process. This Interim Report is a summary of our findings to date.
Summary recommendations to date are:

- Include a fiscal affairs staff member from the Board of Legislators in weekly Capital Project Meetings.
- Completed projects should be formally closed in the County's accounting software and removed from the Capital Budget. Unneeded authorized debt should also be formally de-authorized in the County's accounts in a timely manner.
- Reconcile the information gathered by the paperwork used in various County departments into a single form, or related set of forms, that can be used as the basis of a database of information about capital projects.

With B&A approval, the CBAC proposes to undertake additional research during 2025. The CBAC will work with Budget, Finance, IT, and Public Works (DPW) to assist in the development of a capital project monitoring tool.

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
L. William Kay III (Bill)

Julie Stern – Co-Chair
Beth N. Smayda
Jon Mark

Report on the Westchester County Capital Budget Reporting and Monitoring

The CBAC has commented on the County's reporting and monitoring of capital projects in a number of annual reports on the County's Budgets. We also undertook specific studies on this topic in 2014 and 2023. A common theme has been to recommend improving the reporting process to provide more information for stakeholders and the public on capital projects and their status. See Appendix 6 for the CBAC's 2014 Report on this topic.

In its December 2023 report on the County Operating, Capital, and Special District Budgets (the "CBAC Annual Budget Report") to the Budget and Appropriations Committee ("B&A"), the CBAC commented that given the large amounts spent on capital projects by the County, it is important the Board of Legislators be able to monitor these projects closely. The five-year 2024 Capital Plan totals \$7.0 billion of which \$2.8 billion (40% of the total) is allocated to Special Districts.

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

The CBAC recognizes the County administration ("Administration") has a capital budgeting process and the status of capital projects is currently tracked by the Administration through weekly capital project meetings (held Thursday mornings). Participants include the departments of Planning, Law, Budget and the department performing the capital project provides updates on the projects being done. Most projects are managed by the Department of Public Works ("DPW").

There are no IT or accounting systems currently used by the County that can automatically produce reports for management from available financial, project status or other information, including the initial and ongoing information kept by the department in charge of the capital project. Status reports are, many times, manually produced using the ongoing contract information about the project.

In its December 2023 Report the CBAC encouraged and supported the County integrating its capital budgeting and monitoring with the County's new accounting system. The CBAC believed the new accounting system could potentially provide a more automated and timely tracking of the financial status of capital projects, which the departments of Budget and Finance have indicated they would welcome.

In our December 2023 meeting with the Budget Director and then the B&A, to discuss the CBAC Annual Budget Report, the CBAC learned of the County's work on updating its Finance, Human Resources and Budget Systems and the potential to provide improved financial information on capital projects. To follow-up on this topic the CBAC met with the Chief Information Officer, Finance Commissioner, Budget Director and staff members on June 13, 2024, for an update on the status of the upgraded information systems and application to the Capital budgeting, reporting and monitoring processes. CBAC members again met with the Department of Information Technology ("DoIT") on July 11, 2024, and with DPW on July 22, 2024.

Update of the County's Finance, Human Resources and Budget Systems

Over the past two years, the DoIT has been collaborating with the Budget, Human Resources and Finance departments to update the CGI AMS (the system vendor) information technology and business software used by the County. The Finance and Budget components were last updated in 2013, and the Human Resources and Payroll system was last updated in 2012. CGI AMS software is used by many large governments, including New York City, Nassau County and the City of Los Angeles.

DoIT expects to soon begin end-to-end testing of the updated applications and also expects to go live as soon as possible, but most likely in March 2025. The updates are expected to increase employee productivity, improve processes and workflow, bolster transparency, and add new functionality for County staff and vendors doing business with the County. There will be comprehensive training for all users. Whichever approach is used, the plan to perform the transition should be clear, well understood and tested, and should be the responsibility of a single knowledgeable individual.

Capital Project Management System

Originally, the CBAC understood that the CGI AMS update would include an asset management module to address reporting and monitoring issues raised in the CBAC's December 2023 recommendations on the 2024 Capital Budget, but this is apparently not the case. County staff did speak with CGI AMS about their capital management system program but found the CGI AMS system does not adequately track the status of capital projects. However, capital project vendor payments and approvals are expected to be made through the updated finance application.

Over the years, DoIT has developed its own Oracle-based Capital Project Management System (CPMS). Currently, only expenses are auto tracked. Data on percentage of project completed versus expenses drawn, funds committed, timeliness of monthly draws, etc., are not available. Finance specifically mentioned that being able to see summaries of the status of projects, such as could be presented by a software "dashboard", could be useful to better manage cash flows. Budget indicated that more information on drawdowns and project status would help in prioritizing capital projects as part of capital budgeting.

As previously mentioned, weekly meetings about the progress of capital projects do take place, but each meeting covers only a subset of all the capital projects that are active. As previously noted, the departments of Budget, Finance, DPW, Law, and the department overseeing the project, participate in these meetings. We believe that a representative of the Board of Legislators' finance staff should also attend these meetings.

DPW has been using a project management application called Smartsheets for approximately the past three years, and still uses it. This application appears to be geared towards keeping track of the (sometimes many) contracts that must be executed in the performance of a capital project.

Comparison of Data Forms Used for Capital Projects

We examined several forms, used by various departments to catalog and keep track of capital costs and operating expenditures (i.e., ongoing costs) for the many capital projects undertaken by the County every year. The three (3) particular forms we studied were the:

1. 19-20 Capital Request form typically shown in the annual Capital Budget. This form presents an overview of each project, including the person overseeing the project, and adequately presents projects for summaries, such as those shown in the annual budget, but not for ongoing status reports. See Appendix 1 for an example.

2. Smartsheets is used primarily by DPW. This form presents details about projects to facilitate the overseeing department's ability to summarize them as well as track their ongoing progress. A printout of a sample project is shown in Appendix 2.
3. Capital Project Fact Sheet. This form appears to focus on the financial history related to a project, especially as it concerns bonding, appropriations, and legislation. This form is created manually from the 19-20 Capital Request form but is used to present a snapshot of the status of a capital project for periodic project update meetings. An example is shown in Appendix 3.

Although we saw differences in the three forms, there are also many similarities and points of information common to each form. Every form contained basic project information, including a description of the project, location(s), categorization of the project, project financial and budget information, and more.

The CBAC believes that, even though it may require an additional effort, reconciling the information gathered by the several forms would yield tangible benefits for the County. The County should establish a common database that includes all information about capital projects for management reporting.

Since each of several areas of County government need specific information about projects, but not all information, how the database appears to a particular user can easily be managed by the DoIT. Similarly, what information can be viewed by user can also be limited in the program design and permissions.

Capital Project Monitoring and Reporting

As part of its December 2023 report, the CBAC reviewed the GFOA Best Practices for Capital Project Monitoring and Reporting. The GFOA identified numerous advantages of having effective tracking processes

One benefit to maintaining up-to-date reporting of capital projects is to avoid overstating the amount of capital expenditure 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 the rating agencies' assessments of a government's overall debt burden.

In establishing report content and frequency it is important to keep in mind that high profile projects often require more extensive reporting of activity compared to the County's more routine capital projects.

Recommendations

1. The CBAC recommends that it continue to work with Budget, Finance, IT, and Public Works (DPW) to assist in the development of a capital project monitoring tool.
2. Include a fiscal affairs staff member of the Board of Legislators' staff in all weekly Capital Project Meetings.

3. Completed projects should be formally closed in the County's accounting software. Unneeded projects should be formally removed from the Capital Budget. Unneeded authorized debt should also be formally de-authorized in the County 's accounts in a timely manner.
4. Reconcile the information gathered by the forms and paperwork used in various County departments into a single form, or related set of forms, that can be used as the basis of a shared database of information about capital projects.

Appendix 1: Example of 19-20 Capital Request Form

Report Date 02/06/2024 Page : 1

Project Title Generator Systems Replacement, Grasslands Campus

Proj ID B0126

Capital Request

Adopted Capital Budget

Submission Date	07/19/2023	Type of Project	New
Category	Buildings, Land & Miscellaneous	Sub Category	Public Works – Buildings
Department	Public Works		

Year Amount Matrix

	Est Ult Cost	Appropriated	2024	2025	2026	2027	2028	Under Review
Gross	13,550		3,900	2,800	2,350	4,500		
Non County Share								
Total	13,550		3,900	2,800	2,350	4,500		

Contact Person	Robert Abbamont
Department Head	Greechan Jr., PE, Hugh J.

Signature

Project Description & Location

This project funds the replacement of existing emergency generators, fuel tanks and associated equipment at the Grasslands Campus.

2024: Phase 1 – Laboratories & Research Facility 425 kW generator, DOC F Unit 300 kW generator, DOC H Block 500 kW generator & Jail Annex 250 kW generator

2025: Phase 2 – Laboratories & Research Facility 500 kW generator & New Jail 750 kW generator

2026: Phase 3 – Central Heating Plant 100 kW generator, Central Heating Plant 400 kW generator & Public Works Operations Building 100 kW generator

2027: Phase 4 – DOC Penitentiary A 500 kW generator, DOC Penitentiary B 500 kW generator, DOC Headquarters 300 kW generator & DOC Medical Wing 500 kW generator

Project Justification

Existing emergency generators have reached the end of their useful life.

Infrastructure
Life Safety
Security

Municipality

Mount Pleasant

Report Date 02/06/2024

Project Title Generator Systems Replacement, Grasslands Campus

Page : 2

Proj ID B0126

Legislative district

District 3 - Margaret A. Cunzio

County Location

Grasslands

Cost Estimate Prepared by (Department)	Public Works
-----------------------------------------------	--------------

Cost Estimate Based on Year	2027
------------------------------------	------

<u>Cost Item</u>							
Phase	Cost Item	2024	2025	2026	2027	2028	Under Review
1	Administrative Reviews (Planning, Legal, etc.)	20					
2	Administrative Reviews (Planning, Legal, etc.)		25				
3	Administrative Reviews (Planning, Legal, etc.)			25			
4	Administrative Reviews (Planning, Legal, etc.)				25		
1	Construction (include 10% contingent)	3,200					
2	Construction (include 10% contingent)		2,250				
3	Construction (include 10% contingent)			1,900			
4	Construction (include 10% contingent)				3,650		
1	Construction Management	320					
2	Construction Management		250				
3	Construction Management			190			
4	Construction Management				375		
1	Design, Architecture, Engineering	360					
2	Design, Architecture, Engineering		275				
3	Design, Architecture, Engineering			235			
4	Design, Architecture, Engineering				450		
Total		3,900	2,800	2,350	4,500		

Appendix 2: Example of Smartsheet Form

Here's a quick update on "Smartsheet ID 0200-22 (Our Contract ID 19-528)".

Portfolio Rollup 2022-2023

Row 97

Dashboard	Project Dashboard
Smartsheet Project ID	0200-22
Assignment	
Stage	Construction
Department	Public Works & Transportation
Capital Subcategory	Parkways
Capital Accounts	371-46-P0027-01
Operating Accounts	
EFC #	
Contract #	19-528
Awarded Contract #	19-528
Contract Name	Replacement of Bronx River Parkway Bridge (North of Greenacres Avenue) Over the Bronx River (BIN 3348719), Village of Scarsdale, New York
Design PM	Angelo Sgobbo
Design Lead	Jennifer Sicuranzo
Design Assignment	Consultant
Section	
Design Consultant	Lockwood, Kessler, & Bartlett, Inc.
Design Agree #	19-926
Project Budget	\$8,515,000
Design Budget	\$922,000
Inspection	

Budget Construction Budget	\$6,925,000
Estimated Construction Amount	
Road Miles	
Capital Category	Parkways
Municipality	
Legislative District	5
Funding Type	Capital
Contract Type	Long Form
Procurement Type	Construction
Construction PM	Nadia Savage
Construction Lead	
CM Assignment	
CM Consultant	
CM Agree #	
PLA	No
Projected Bid Quarter	2024-1Q
Advertise Date	04/12/24
Estimated Bid Opening Date	05/08/24
Estimated Bid Opening Quarter	2Q-2024
Actual Bid Opening Date	05/22/24
Actual Bid Opening Quarter	2Q2024
Award Date	06/20/24
Award Quarter	2Q2024

Contractor	ELQ Industries, Inc.
Award Resolution End Date	07/06/27
Award Amount	\$6,958,812.50
Participation	
Ethnicity	
MAW Amount	
Total # CO	0
Total CO Amount	\$0
Total Contract Amount	\$6,958,812.50
Final Acceptance	
Final Contract Amount	
State ...	
% Complete	
Design % Complete	
Construction % Complete	
Construction Start	
Construction Finish	
Start	
Finish	
Total Tasks 15	
Not Started 15	
In Progress 0	
Complete	0
At Risk	0

Lowest Contract Bid	\$6,958,812.50
M/WBE	0
MBE	0
WBE	0
SDV	0
Black/Black African Racial Group	0
Hispanic	0
Native American/Alaskan Native	0
Asian/Pacific Islander	0



Comments

Row 97: Replacement of Bronx River Parkway Bridge (North of Greenacres Avenue) Over the Bronx River (BIN ...

Robert Abbamont(rjb4@westchestercountyny.gov) | February 28, 2024 4:15 PM

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Appendix 3: Example of Capital Project Fact Sheet

CAPITAL PROJECT FACT SHEET

Project ID:* RML01		Fact Sheet Date:*
Fact Sheet Year:*	Project Title:*	OJ-20-2024
2024	MOUNTAIN LAKES PARK INFRASTRUCTURE PROJECT	Legislative District ID: 2,
Category*	Department:*	CP Unique ID: 2514
RECREATION FACILITIES	PARKS, RECREATION & CONSERVATION	

Overall Project Description

The project scope of work consists of implementing the master plan for the park. The goal is to adapt the existing camp facilities into a series of new camp areas, reserved areas, and group picnic areas, and overnight camping sites.

- | | | |
|---------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------|
| <input checked="" type="checkbox"/> Best Management Practices | <input checked="" type="checkbox"/> Energy Efficiencies | <input checked="" type="checkbox"/> Infrastructure |
| <input checked="" type="checkbox"/> Life Safety | <input type="checkbox"/> Project Labor Agreement | <input type="checkbox"/> Revenue |
| <input type="checkbox"/> Security | <input type="checkbox"/> Other | |

FIVE-VEAR CAPITAL PROGRAM (thousands)

	Estimated Ultimate Total Cost	Appropriated	2024	2025	2026	2027	2028	Under Review
Gross	15,115	10,115	5,000	0	0	0	0	0
Less Non-County Shares	0	0	0	0	0	0	0	0
Net	15,115	10,115	5,000	0	0	0	0	0

Expended/Obligated Amount (In thousands) as of: 419

Current Bond Description: Funding is requested for the design of the potable water system upgrades, replacement of Yurts and associated site work at Mountain Lakes Park.

Financing Plan for Current Request:

Non-County	\$ 0
Shares:	1,900,00
Bonds/Notes:	<u>0</u>
Cash:	\$ 1,900,000

SEQR Classification:

TYPE II

Amount Requested:

1,900,000

Expected Design Work Provider:

☐ County Staff

Comments: [NONE]

X

Consultant

☐ Not Applicable

Energy Efficiencies:

UPGRADING THE WATER POTABLE WATER
SUPPLY SYSTEM WITH IMPROVED PIPES,
FITTINGS, AND VALVES WILL SIGNIFICANTLY
REDUCE WATER LEAKS. THIS NOT ONLY
CONSERVES WATER BUT ALSO SAVES COSTS
ASSOCIATED WITH REPAIRING AND REPLACING
DAMAGED INFRASTRUCTURE

APPROPRIATION HISTORY

<u>YEAR</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
2002	\$ 100,000	DESIGN & CONSTRUCTION MANAGEMENT OF POTABLE WATER SYSTEM
2003	\$ 615,000	CONSTRUCTION OF POTABLE WATER SYSTEM; EMERGENCY REPAIRS TO ELECTRICAL SERVICE
2012	\$ 400,000	DESIGNS OF NEW ELECTRI, WATER, AND SANITARY SERVICE
2015	\$ 2,800,000	CONSTRUCTION OF ELECTRICAL WORK
2017	\$ 2,000,000	DESIGN AND CONSTRUCTION
2018	\$ 2,800,000	CONSTRUCTION
2019	\$ 300,000	DESIGN, CONSTRUCTION, AND CONSTRUCTION MANAGEMENT FOR ROOF REPLACEMENT AT CAMP HEMLOCK
2020	\$ 300,000	ROOF REPLACEMENT AT CAMP HEMLOCK
2023	\$ 800,000	REPAIRS OF THE DINING HALL ROOF AT CAMP HEMLOCK IN MOUNTAIN LAKES PARK
2024	\$ 5,000,000	ADDITIONAL COSTS FOR UTILITIES AND ASSOCIATES SITE WORK, AS WELL AS FACILITY UPGRADES AT CAMP MORTY

TOTAL APPROPRIATION HISTORY:

15,115,000

FINANCING HISTORY

<u>YEAR</u>	<u>BOND ACT #</u>	<u>AMOUNT</u>	<u>ISSUED</u>	<u>DESCRIPTION</u>
02	132	100,000	70,252	PRELIMS: IMPROVMTS TO MOUNTAIN LAKE PARK
02	E-132	- 30,000	0	
11	E-92	- 399,083	0	
11	92	700,000	300,917	EMERGENCY ELECTRIC & POOOL REHAB
23	143	1,400,000	0	IMPROVEMENTS TO MOUNTAIN LAKE PARK

Total Financing History:

1.770,917

Recommended By:

Department of Planning

Date

MLLL

04-01-2024

Department of Public Works

Date

RJB4

04-03-2024

Budget Development

Date

RJB4

04-04-2024

Requesting Department

Date


DEV9

04-04-2024

Appendix 4: Example of Capital Project Information Form Used in Allegheny County, PA

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
CONSULTANT/EXP:	Gannett Fleming
CONTRACT NO:	197291
MPMS:	93922
3/6/2018	

<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			
REIMB. AGREEMENT	Executed 1/13/16	Exp.	6/30/2020		
(PE) DESIGN COST	\$ 621,338.01	Actual			
R/W COST	\$ -	Estimated			
UTILITY COST	\$ -	Estimated			
CONSTRUCTION INSPECTION	\$ -	Estimated			
CONSTRUCTION COST	\$ 4,500,000.00	Estimated			

<u>DBE STATUS</u>		
GOAL	ACTUAL	
MBE	13%	TBD
WBE	2%	TBD

<u>REMARKS</u>
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

**Appendix 5: Example of Capital Project Information Form Used in White Plains, NY –
City of White Plains Capital Improvement Program Quarterly Report**

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.

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

PROJECT		Date of CC Auth.	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

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.

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 REPORT OF ACTIVE CAPITAL PROJECTS FINANCING
SEPTEMBER 30, 2023

Source of Financing	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%

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

PROJECT NUMBER	PROJECT TITLE	Authorized Budget	Expenditures Obligated To Date	Unencumbered Funds Available	Percentage Used
TRAFFIC SYSTEM:					
5575	Local Controller Upgrades FY21	71,000	1,829	59,171	2.58%
5576	Central Control System Upgrade	363,000	135,120	227,880	44.59%
		374,000	136,949	237,051	31.02%
WATER SYSTEM:					
5568	Water Filtration Plant Design and Rehabilitation	2,272,500	2,297,291	51,255	99.90%
5448	Fluoride Tank Replacement-Central Avenue Pump Station	1,212,000	1,135,634	76,366	91.65%
5470	Species Management	480,000	238,076	241,924	56.40%
5532	1 MG Water Storage Tanks-Design/Construction	21,210,000	18,846,417	2,363,583	95.09%
5520	24" Pressure Basin Replacement	3,650,000	2,711,187	938,813	85.48%
5489	Water System Security Improvements	707,000	421,441	285,559	59.61%
5571	Replace/Reconstruct Miscellaneous Water Lines FY21	3,815,000	5,257,042	1,442,042	77.20%
5566	Hall Avenue PS Generator	101,000	33,003	67,997	37.08%
		35,657,500	31,126,126	4,531,374	86.85%
SEWER SYSTEM:					
5568	Miscellaneous Sanitary Sewer Reconstruction FY 21	909,000	935,715	5,285	95.42%
5578	Winward Avenue Sewer Extension	464,000	296,051	167,949	85.60%
5580	Miscellaneous Sanitary Sewer Reconstruction FY 22	909,000	931,304	7,696	95.16%
5564	Miscellaneous Sanitary Sewer Reconstruction FY 23	505,000	450,810	54,190	85.23%
		2,777,000	2,514,729	262,271	91.62%
OTHER PROJECTS:					
5521	Pelco and Fire Digital Scanning	40,000	26,149	13,851	56.47%
5556	Rockfield Commons Improvements	4,430,000	3,856,563	573,437	86.98%
5552	Electric Garbage Truck	456,000	440,600	15,400	96.17%
5564	Kronos to staff	96,000	89,460	6,540	90.79%
5565	Public Safety Radio Infrastructure Replacement	2,757,700	2,541,062	216,638	99.37%
5591	Comprehensive Plan	355,500	296,447	59,053	83.89%
5584	Public Safety Access Control Upgrades	227,500	209,543	17,957	91.67%
5600	Pelco and Fire Electronic Device Replacement FY23	100,000	100,000	-	100.00%
5612	Communications Room Workstation Replacement	180,000	169,207	10,793	99.05%
5615	Gall Dome Building Improvements	250,000	201,074	48,926	80.42%
5624	Renovation of Public Safety Training Room	100,000	13,684	86,316	11.10%
5626	Police Center Playground Renovation	504,000	237,799	266,201	39.37%
5628	Electric Vehicle Charging Station Replacement	130,000	-	130,000	0.00%
		9,502,200	8,207,895	1,294,305	85.56%
ROLLING STOCK:					
5601	Rolling Stock Acquisition-Heavy Duty Vehicles FY22	3,567,000	3,468,005	98,995	97.75%
5602	Rolling Stock Acquisition-Heavy Duty Vehicles FY23	5,045,000	4,300,351	744,649	85.26%
5603	Rolling Stock Acquisition-Heavy Duty Vehicles (Sever) FY23	608,000	598,736	9,264	99.10%
5619	Rolling Stock Acquisition-Heavy Duty Vehicles FY24	4,219,800	1,896,524	2,323,276	51.72%
		13,439,800	10,163,621	3,276,179	75.80%
TOTAL PROJECTS FINANCIAL SUMMARY		\$ 99,634,145	\$ 88,095,526	\$ 11,538,617	75.80%

Appendix 6: Findings and Recommendations from 2014 CBAC Report on Capital Budget Documentation and Process

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.

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.

2. Present a debt runoff of the County outstanding Bonds
3. 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.

In reviewing best practices, other governments' reporting and its own studies and discussions with staff, the CBAC compiled a list of items that should be included in reporting on the status of the County's capital projects, which is found below.

1. Brief description of project
2. Status of authorization, i.e., awaiting authorization from Department, County Executive, Board of Legislators; debt authorized but unissued; debt authorized and issued with date of issuance
3. Estimated cost
4. Impact of project on operating costs
5. Source of funding (debt, County sources, intergovernmental aid, etc.
6. Funding commitments
7. Available appropriation
8. Project updates with status by phase, e.g., feasibility study, encumbrance date (i.e. date approved), design, acquisition, construction, etc.
 - Percent of project completed
 - Percent of project budget expended
9. Progress on key project milestones
10. Contract status information including time remaining and percentage used
11. Revenue and expenditure activity
12. Cash flow and investment maturities
13. Comparison of results in relation to established performance measures.

Much of this information is already provided on the County's Capital Project Fact Sheet its Form 19-20 and DPW's Smart Sheets. Slight modifications of these forms could provide the inputs for an automated Capital Project Management System.

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.