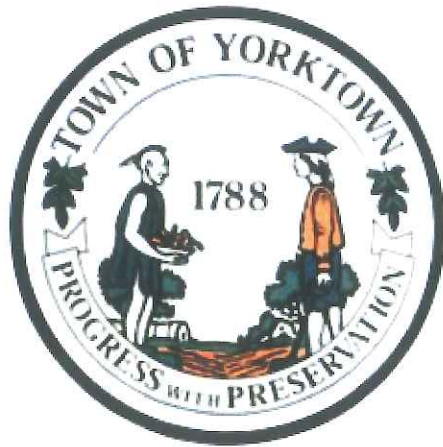


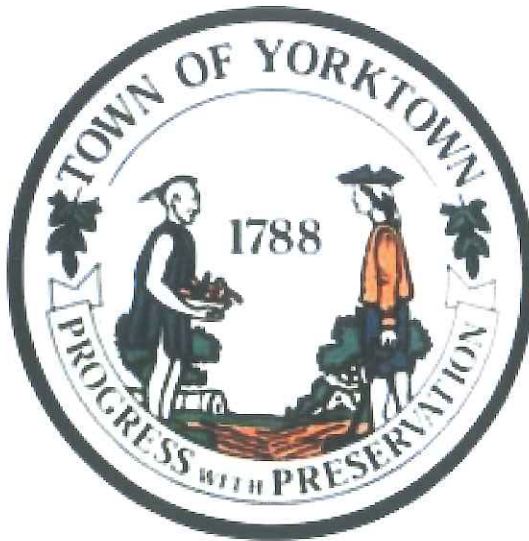
# Town of Yorktown, NY

## 2020 Tentative Budget



October 30, 2019

Town Supervisor ~ Ilan Gilbert  
Comptroller ~ Patricia Caporale



The Town of Yorktown is more than a place to live; it is a way of life. A vital location in the War for Independence; it is a township that took its name from the battle that decisively cemented our dominance over the British troops. Yorktown was first settled in 1683 as part of Van Cortlandt Manor, and was incorporated in 1788 as our nation was forming the principles of democracy we live by today. There is no doubt; each of us is a part of the history and responsible for upholding the legacy. These freedoms shall be preserved and each citizen should experience the treasures of nature, history, individual respect, neighborhood and learning. As resources and energy allow, each of these gifts from the past will be enriched in the present for those yet to come.

We, as a Town in the State of New York, shall do our best to strive for  
Progress with Preservation.

# THE TOWN OF YORKTOWN

The Town of Yorktown is comprised of five business centers  
and many residential hamlets throughout its 40 square miles  
Town government consists of 23 different departments employing 246 full time employees

**Assessor:** The duty of the town Assessor is to provide fair and equitable valuations for all real property to insure a proper distribution of taxes throughout the Town. The assessed valuation determines what the proportional share of taxes will be for each parcel within the Town for school districts, Town, County and special districts. This office conducts inspections of parcels which have received building permits and/or inventory changes resulting in adjustments in the assessed valuation to achieve and maintain equity. The Assessor is also responsible for maintaining current ownership records for each parcel of real property and serves as the administrator of all tax exemptions (STAR, senior citizen 467, Veteran, Clergy, agricultural) which are authorized by the State of New York and wholly exempt parcels owned and occupied by non-profit organizations which qualify by reason of religious, charitable or educational use. In all cases, applications for these exemptions must be filed no later than May 1<sup>st</sup>.

**Building Department:** The Building Department administers and enforces the New York State Uniform Fire Prevention and Building Code, New York State Energy Conservation, Construction Code and many local laws, including the zoning ordinance, alarm regulations, dumping and property maintenance laws. The Department issues building permits and certificates of occupancy and processes applications for the Zoning Board of Appeals. The fire inspector is responsible for inspecting commercial, industrial and residential structures to assure compliance with all New York State fire prevention laws.

**Building Maintenance:** The employees in the Building Maintenance department are responsible for the performance of routine & daily upkeep & cleaning of Town Hall and the Yorktown Community & Cultural Center buildings and grounds. These buildings house the majority of Town departments. The Yorktown Community & Cultural Center is also the home of the Senior Center, Museum, Theater, two nursery schools and a variety of other tenants. In addition, these employees undertake additional renovation projects such as painting, refurbishing, flooring installation, office relocation, etc. They also assist other Town departments with maintenance as well as during special events.

**Central Garage:** The employees of Central Garage are responsible for the safe performance of all town vehicles. The staff completes diesel emission inspections for Town trucks, installs equipment on all new police vehicles and oversees the computerized fuel system that services most town vehicles and trucks. The department collects used motor oil from town residents to reuse as fuel to heat its garage.



**Engineering Department:** The Engineering Department reviews all development applications and makes recommendations to the appropriate approval authority; issues wetlands, erosion and sediment control, tree and storm water permits according to thresholds set in Town laws; and makes recommendations to the Building Inspector prior to the granting of Certificates of Occupancy. It prepares engineering plans and bid specifications for many Town public works projects, supervises the construction of public works projects and inspects public improvements constructed as part of approved site plans, subdivision and parking plans. It coordinates the creation of new sewer districts and oversees the construction of new sewer lines, and the operation of the Yorktown Heights Sewage Treatment Plant as well as sewer lines and pump stations located throughout Town. The Town's GIS information system is also maintained by this department.

**Finance Department:** The Finance Department is responsible for reviewing, approving, recording and monitoring all Town financial transactions and safeguarding all Town assets (cash, property and buildings) and investing the Town's cash reserves. Financial transactions include accounts payable (requisitions, purchase orders as well as the issuance and reconciliation of checks) and accounts receivable (recording of all deposits and proof of bank reconciliations). This department processes bi-weekly payrolls, administers employee benefit programs (medical/dental/vision insurances, flex accounts) for all full and part time employees, interacts with the NYS Retirement system on behalf of all employees and manages the Town's self-insured Workers Compensation program. The staff works with all departments to insure adherence to approved budgetary expenditure amounts. The Comptroller is responsible for the Town's computer network, annual internal audit and filing of the annual update document with the NYS Comptroller's office. The Comptroller also works in conjunction with the Supervisor to prepare the Town's budget.

**Highway Department:** Highway Department is accountable for maintaining approximately 200 miles of roads and bridges located within the Town in a safe and passable manner. Maintenance includes paving, sweeping, striping, repairing damage and installation of new regulatory road and street name signs. The Department is also responsible for repairing and replacing drainage structures throughout the town; insuring all catch basins and other drainage facilities along Town roads are free of debris; removing snow and ice on all town roads, sidewalks and town parking lots; maintaining, cutting or trimming of trees along the Town's roads; and managing the Town's Organic Waste Facility. Additionally, the Department is responsible for issuing driveway and street opening permits, the maintenance of all highway trucks and equipment, mowing Town right of ways along all roads, installing and repairing guide/guard rails and responding to all Police Emergencies when requested by the Chief of Police or any police officer.

**Legal Department:** The principal function of the Town Attorney is to advise the Town Board, Department Heads and other officers of the town with regard to the functions and legal issues relating to the duties of their respective offices. The Department assists with the development of and drafts proposed legislation, rules, regulations and policies for Town programs and operations; negotiates, drafts and reviews agreements, contracts, bid documents, deeds, easements, and other legal instruments for Town transactions; defends, supervises and coordinates the defense of actions and proceedings against the Town, its officers, boards and commissions in any action brought against it or them in their official capacities; pursues the collection of delinquent real property taxes through In Rem foreclosure proceedings; prosecutes criminal and civil actions arising



out of violations of Town ordinances and coordinates with Town's insurance carriers and their attorneys in defense of the Town against tort claims.

**Library:** The John C Hart Library offers a variety of media to patrons of all ages. From books to periodicals, dvd's, cd's, reference, audio and e-books, and video games to movies the Library offers the community a variety of enrichment opportunities. Programs include book clubs, teacher in the Library, theater events, arts and crafts and seasonal classes, concert series and a senior benefits info center. The Library partners with the Westchester Children's Museum to provide an array of opportunities to younger patrons while also providing a program for homebound residents who are unable to get to the Library. The Friends of the Library also fund and sponsor other educational and cultural programs.

**Refuse & Recycling:** The employees of this department are responsible for all scheduled and special bulk trash pickups, as well as the seasonal leaf and Christmas tree pickups. The Department also oversees the household garbage and recycling collections for residential properties that are contracted out (Commercial properties are responsible for contracting for their own garbage collection and recycling). The Department provides a green recycle container to each household, sells biodegradable paper leaf bags, maintains a drop off for rechargeable batteries and oversees both the "Adopt a Road" program and annual volunteer "Battle of Yorktown" initiative that removes litter and debris from the Town's roadsides.

**Parks and Recreation Department:** The recreation side of the Parks and Recreation Department provides diversified programs for all age groups, from tots to senior citizens. Each summer a variety of summer day camps for children age 4 to 14 including half day, full day and travel / adventure are organized. Seniors can participate in exercise programs, painting classes or an assortment of clubs while adults can be enticed with workouts, art classes or sports. The Recreation Department works with community groups such as the Lions Club to co-sponsor events such as the free summer concerts, Halloween Parade, Easter Egg Hunt, free outdoor movies and the ever growing Holiday Electric Lights Parade. This Department works in conjunction with local athletic clubs as well as Nor-West Special Services, a non-profit group for persons with special needs to provide recreational programming for all. The parks side of the department is responsible for the maintenance of 33 parks and recreational facilities located throughout Town, including two pool complexes, a public beach, a skateboard park, tennis courts, playgrounds and an extensive trail system that provides both active and passive recreational opportunities for Town residents.

**Planning Department:** The Planning Department provides professional services to the Town Board, Planning Board, Zoning Board of Appeals, Conservation Board and the Advisory Board of Architecture and Community Appearance. The staff is responsible for long range planning studies, special projects such as the Comprehensive Plan, the Community Development Block Grant (CDBG) program and the review of current site plans, parking plans and subdivision applications. The Department also reviews applications for wetland, tree, storm water and erosion and sediment control permits that are part of site plan or subdivision applications, oversees compliance with the New York State Environmental Quality Review Act (SEQRA) and applies for grants for various Town programs.



**Police Department:** The Police Department's services fall into three distinct categories: law enforcement including investigating criminal activity, arresting offenders and recovering property; emergency services including responding to traffic accidents, providing first aid to the sick and injured and dispatching emergency services; and non-emergency services including the DARE program, School Resource Officer Program, Public Safety Officer, Animal Control, fingerprinting services for pistol permits, licenses and travel documents.

**Section 8:** The Section 8 Rental Assistance Program provides rent subsidies to eligible elderly, disabled and low income individuals and families wishing to reside in Yorktown. Funded by the U.S. Department of Housing and Urban Development, the subsidy is based on the family's size and composition, income and assets. The Program maintains a waiting list of eligible individuals and families.

**Senior Citizen Nutrition Center:** Located in the Yorktown Community and Cultural Center (YCCC) the Nutrition Center provides senior citizens with a place to gather and have a nourishing lunch-time meal at a reasonable cost. The staff of this department also delivers meals to home bound seniors. Additionally, the Center also provides transportation for seniors to the YCCC, as well as for medical visits within Yorktown and for grocery shopping. The Center also organizes a variety of wellness and entertainment programs for seniors.

**Sewer Department:** The Sewer Department, under the direction of the Town Engineer, operates and maintains the Yorktown Heights Water Pollution Control Facility that treats up to 2.5 million gallons of sewage per day on a monthly average basis. It also operates and maintains 14 pump stations and approximately 80 miles of sewer lines leading to either the Yorktown treatment plant or the regional sewage treatment plant in Peekskill. The Yorktown Heights plant is regulated by both the New York State Department of Environmental Conservation (DEC) and the New York City Department of Environmental Protection (DEP).

**Supervisor:** The Town Supervisor is the chief executive officer and chief fiscal officer for the Town of Yorktown. As chief fiscal officer, the Supervisor is responsible for presenting a tentative budget and managing the Town's fiscal affairs. The Supervisor oversees the daily administration of all Town departments and represents the Town in regional matters by working closely with elected officials at all levels of government. The Supervisor is also a member of the Town Board and in that capacity presides over Town Board meetings and votes on all matters before the Board.

**Tax Office:** Under the direction of the Receiver of Taxes, the Tax Department is responsible for compiling, printing, collating and mailing tax bills for all parcels located within the Town of Yorktown. The Department collects all taxes levied by the Town, including special district taxes such as fire, lighting, parks, sewer and water, as well as county and school taxes for that part of the Town within the Yorktown, Lakeland, Croton and Ossining school districts. It also collects payments of all water bills.



**Town Board:** The Town Board is the Town's legislative body and as such is responsible for enacting new local laws and ordinances, adopting new policies, setting short and long term goals for the Town, and hiring and dismissal of all Town employees. The Town Board also approves the Town's annual budget and sets the tax rate for the Town and all special districts.

**Town Clerk:** The Town Clerk's office serves as the hub of the community by providing the public with information in person, by phone, mail or online. Many of the Town Clerk's responsibilities are mandated by the state and local law. In addition to serving as the Town's Registrar of Vital Statistics, the Town Clerk is also the Town's Records Management Officer and is responsible for maintaining all records, books and papers of the Town. The Town Clerk attends all meetings of the Town Board and is responsible for taking minutes of the meeting and recording all actions taken by the Town Board. The Town Clerk's office also issues various licenses and permits, recruits election inspectors and in coordination with the Westchester County Board of Elections, oversees the operation of both primary and general elections within the Town.

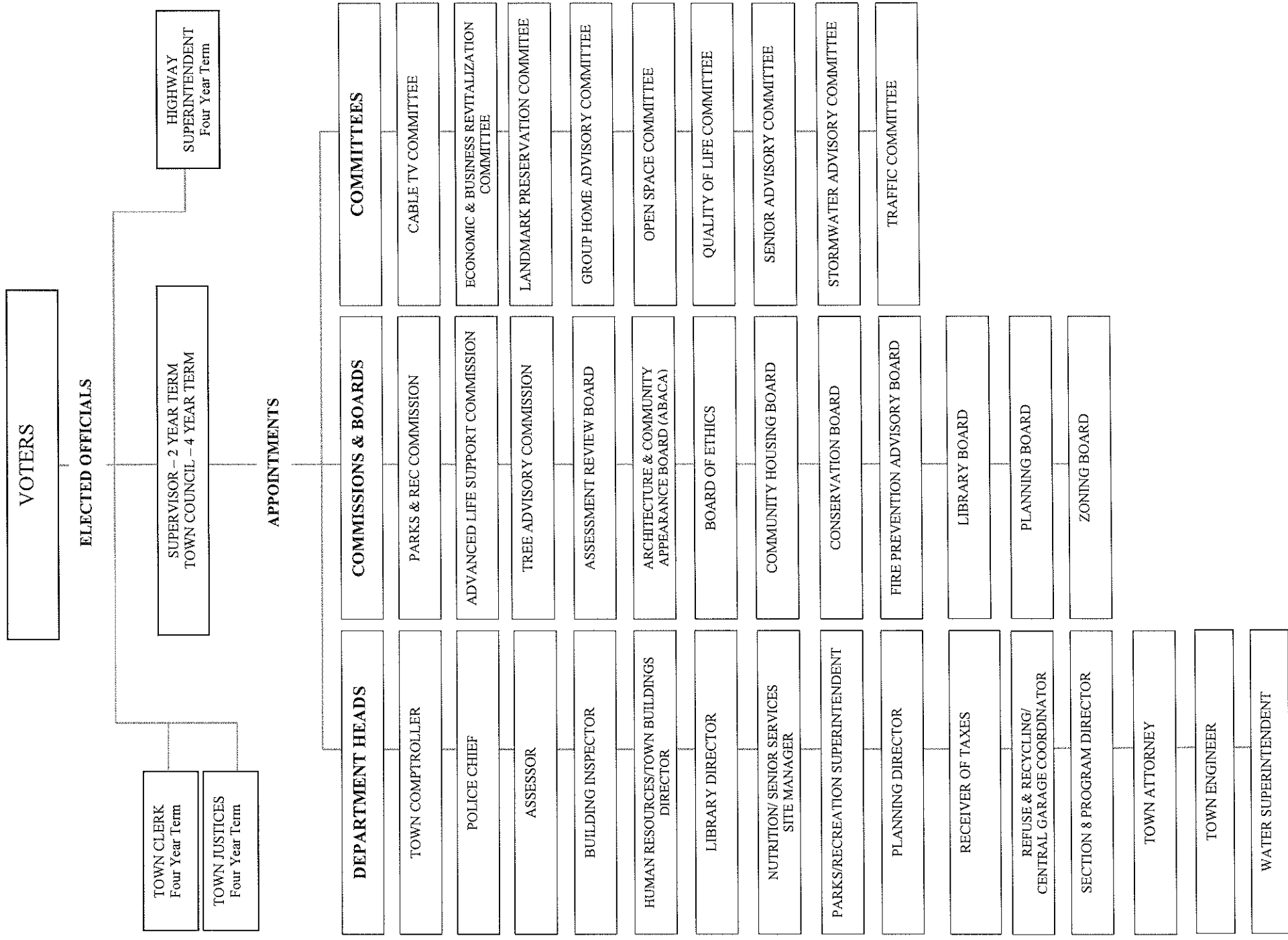
**Town Court:** Two Town Justices preside over criminal, civil, traffic tickets and landlord/tenant cases, as well as violations of Town Code. Support staff is available to assist people paying fines, initiate both civil and small claims, provide transcripts of judgments and answer questions regarding court procedures. The Court participates in a voluntary mediation program that seeks to resolve disagreements between individuals without going before a judge.

**Water Department:** The Water Department maintains a distribution system that brings safe drinking water to approximately 10,000 households and businesses in the Town of Yorktown and portions of Somers, Cortlandt and Putnam Valley. The Department conducts regular tests of water quality, installs and reads meters, installs new water mains and hydrants, repairs water main breaks and conducts semi-annual hydrant flushing. The Department also issues an Annual Report describing the quality of the system's drinking water and its compliance with state and federal water quality standards.

**Yorktown Community and Cultural Center:** The YCCC is the home of the Senior Nutrition Center, the Town's Planning Department and Museum. It is also used by the Town's Parks and Recreation Department and a variety of community organizations, including several senior citizen clubs, to provide a wide range of cultural, social, recreational and entertainment programs. The Town also leases space in the building to private entities, including the Yorktown Stage.



# TOWN OF YORKTOWN GOVERNMENT STRUCTURE





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## BUDGET PROCEDURE

- What is a budget? A budget is an orderly financial plan for the operation of government. The plan sets forth the proposed appropriations necessary to carry out activities for a year and the proposed means of financing. The budget is an estimate of planned expenditures and financing sources.
- The Supervisor of the Town of Yorktown, as Chief Executive and Chief Fiscal Officer, under New York State Town Law section 106, prepares a *Tentative Budget*, under the modified accrual basis, to be submitted to the Town Board and public for its review and comment by October 30 of each fiscal year. In creating the tentative budget the Supervisor will have requested and received from each department of the Town government estimates of the costs and revenues associated with its operations
- The Town Board will meet with various department heads on November 7<sup>th</sup> & 8<sup>th</sup>, 2019 to discuss the tentative budget. The Board will adopt a Preliminary budget on November 8, 2019 for general public comment in December at a public hearing.
- The Public Hearing on the Preliminary Budget will be held on December 3, 2019
- Based on public comment, the Town Board will determine what, if any, revisions are appropriate and may vote to adopt the final budget on December 3, 2019 but no later than December 20, 2019.
- The budget must be recorded in the minutes of the Town Board. The budget takes effect on January 1, 2020, and constitutes the annual budget of the Town for the next fiscal year.
- If the Town Board fails to adopt a budget by December 20, 2019, the Preliminary budget adopted by the Town Board On November 8, 2019 would constitute the budget for the ensuing fiscal year.
- The Town Board, during the fiscal year, may, by resolution; make additional appropriations or increase existing appropriations and provide appropriate financing. The Town Board also may, by resolution, authorize the transfer of moneys, contingent appropriations and unexpended balances so long as said transfers are within the same fund.



## Exemption Impact Report

Assessment Year: 2019

County: Westchester  
SWIS Code: 555400

Town Value Report

Municipality: Yorktown  
Total Assessed Val: 153,468,176  
Uniform Percentage: 2.24

Equalized Total Assessed Value = 6,851,257,857

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
10100	SPECIAL DISTRICT	RPTL 410	8	2,156,249	0.03
12100	ST OWNED	RPTL 404(1)	48	140,049,553	2.04
13100	CNTY OWNED	RPTL 406(1)	18	40,272,321	0.59
13360	NYC AQUEDUCT	RPTL 406(4)	40	70,950,446	1.04
13500	TOWN OWNED	RPTL 406(1)	364	116,746,651	1.70
13800	SCHL OWNED	RPTL 408	16	384,247,767	5.61
13850	BOCES	RPTL 408	14	12,078,124	0.18
13870	SP/DST OWN	RPTL 410	4	261,160	0.00
14110	POST OFFIC	State L 54	1	3,200,892	0.05
14200	FOREIGN GO	RPTL 418	9	3,964,285	0.06
21600	CLERGY-RES	RPTL 462	3	1,540,178	0.02
25110	RELIGIOUS	RPTL 420-a	41	56,790,624	0.83
25120	EDUCATIONL	RPTL 420-a	37	38,382,812	0.56
25130	CHARITABLE	RPTL 420-a	3	2,169,642	0.03
25230	MENTAL IMP	RPTL 420-a	6	3,147,321	0.05
25300	OTH NONPRF	RPTL 420-b	14	14,174,107	0.21
26050	AGR. SOCIETY	RPTL 450	2	1,363,839	0.02
26100	VETS ORG.	RPTL 452	1	359,374	0.01
26400	INC VOL FR	RPTL 464(2)	13	15,627,232	0.23
27350	CEMETERY	RPTL 446	3	669,642	0.01
28120	DISABLED RESIDENCE	RPTL 422	4	2,569,196	0.04
28520	NURSING HOME	RPTL 422	3	3,714,285	0.05
28540	MENTAL/DISABLE	RPTL 422	6	3,933,035	0.06
29350	LIBRARY	RPTL 438	2	8,531,249	0.12
41101	VETERANS	RPTL 458	133	25,142,633	0.37
41121	WAR VET CT	RPTL 458-a	631	28,503,392	0.42
41131	COMBAT VET CT	RPTL 458-a	357	27,153,214	0.40
41141	DISABLED VET CT	RPTL 458-a	126	12,176,964	0.18
41161	COLD WAR VET	RPTL 458-b	105	4,804,598	0.07
41171	DIS. COLD WAR VET	RPTL 458-b	8	442,321	0.01
41400	CLERGY	RPTL 460	3	200,892	0.00
41681	C/T VOL FIRE & AMB	RPTL 466-c, d, e, g	40	1,603,883	0.02
41720	AG-COUNTY	Ag-Mkts L 305	22	6,077,946	0.09
41800	AGED-ALL C/T/S	RPTL 467	100	12,693,348	0.19
41801	AGED-CTY/TOWN	RPTL 467	190	15,276,160	0.22
41930	DSBL-INCOM C/T/S	RPTL 459-c	8	606,562	0.01
41931	DSBL-INCOM C/T	RPTL 459-c	2	213,214	0.00
42100	AG BUILDING	RPTL 483-a	2	332,589	0.00
47460	FORESTED LAND	RPTL 480-a	3	433,214	0.01
47613	BS IMP - T	RPTL 485-b	2	8,893,526	0.13
48510	LIMITED PROFIT	PHFL 33(1)(a)	2	4,140,624	0.06
	<b>Total Exemptions (No System EX's)</b>		<b>2,394</b>	<b>1,075,595,064</b>	<b>15.70</b>

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Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
<b>Total Exemptions (with System EX's)</b>			2,394	1,075,595,064	15.70

Values have been equalized using the Uniform Percentage of Value.  
The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_



# TOWN OF YORKTOWN MUNICIPAL PROFILES IN WESTCHESTER COUNTY, NEW YORK


American Community Survey, 2013-2017

<b>POPULATION DATA</b>	
Total Population	36,900
<b>Area and density</b>	
Square miles*	39.3
Persons per square mile:	938.9
<b>Population by race and Hispanic origin</b>	
White:	30,973 83.9%
Black:	1,585 4.3%
American Indian:	144 0.4%
Asian:	1,750 4.7%
Other:	1,898 5.1%
Two or more races:	550 1.5%
Hispanic (may be of any race):	5,535 15.0%
<b>Age</b>	
Under 5:	1,761 4.8%
5-9:	1,917 5.2%
10-14:	2,653 7.2%
15-19:	2,400 6.5%
20-24:	2,137 5.8%
25-29:	1,556 4.2%
30-34:	1,505 4.1%
35-39:	1,762 4.8%
40-44:	2,457 6.7%
45-49:	3,368 9.2%
50-54:	2,645 7.2%
55-59:	3,015 8.2%
60-64:	2,929 7.9%
65-69:	1,915 5.2%
70-74:	1,512 4.1%
75-79:	1,230 3.3%
80-84:	1,012 2.7%
85 and over:	1,106 3.0%
Under 18:	8,100 22.0%
Over 65:	6,775 18.4%
<b>Place of birth and citizenship</b>	
<b>Native:</b>	<b>31,387 85.1%</b>
Born in New York State:	26,956 73.1%
Born in Different State:	3,653 9.9%
US Citizen Not Born in US:	778 2.1%
<b>Foreign Born:</b>	<b>5,513 14.9%</b>
Naturalized Citizen:	3,393 9.2%
Not a Citizen:	2,120 5.7%
<b>Veteran Status</b>	
Veteran:	1,461 5.1%
Non-veteran:	27,327 94.9%

<b>HOUSING DATA</b>	
Total housing units:	13,871
<b>Housing occupancy and tenure</b>	
Occupied housing units:	13,074 94.3%
Vacant units:	797 5.7%
Owner-occupied:	11,104 84.9%
Renter-occupied:	1,970 15.1%
<b>Housing units in structure</b>	
Single-family:	11,208
2 units:	280
3 or 4 units:	747
5 to 9 units:	557
10 to 19 units:	566
20 or more units:	483
Mobile home / other:	30
<b>Year housing built</b>	
2014 or later:	65
2010 to 2013:	61
2000 to 2009:	713
1980 to 1999:	2,756
1960 to 1979:	5,680
1940 to 1959:	3,556
1939 or earlier:	1,040
Median Year Built:	1967
<b>Monthly renter costs</b>	
Average rent:	\$1,418
<b>Housing Units by Range in Rent</b>	
Total specified renter units:	1,786 100.0%
Less than \$500:	131 7.3%
\$500—\$999:	180 10.1%
\$1,000—\$1,499:	657 36.8%
\$1,500—\$1,999:	443 24.8%
\$2,000—\$2,999:	355 19.9%
\$3,000 or more:	20 1.1%
<b>Cost-burdened households</b>	
Total specified households:	5,002
Cost-burdened Renters:	919
Cost-burdened Owners:	4,083
<b>Overcrowded housing units</b>	
Persons per room	12,692
1 or less:	315
1 to 1 1/2:	33
1 1/2 to 2:	34
2 or more:	34

<b>EMPLOYMENT DATA</b>	
Total civilian labor force:	19,793
<b>Occupation of residents</b>	
Management:	9,391
Services:	3,034
Sales and office:	4,182
Construction:	1,320
Production and transport:	1,005
Unemployed:	861
<b>Residents commuting to work</b>	
Average travel time to work:	35.8 minutes
<b>Total commuters 16 and over:</b>	
Drove to work alone:	14,380
Carpooled:	1,213
Public transportation:	1,288
Walked:	494
Other means:	126
Worked at home:	754

<b>INCOME DATA</b>	
<b>Household Income</b>	
Per capita:	\$49,205
Median household:	\$115,732
Median family:	\$134,593
<b>Households by Income Range</b>	
Less than \$10,000:	273
\$10,000 to \$14,999:	285
\$15,000 to \$24,999:	699
\$25,000 to \$34,999:	803
\$35,000 to \$49,999:	913
\$50,000 to \$74,999:	1,196
\$75,000 to \$99,999:	1,479
\$100,000 to \$149,999:	2,964
\$150,000 to 199,999:	2,215
\$200,000 or more	2,247
<b>Poverty status</b>	
Total poverty universe**:	36,554 100.0%
Total persons in poverty:	1,193 3.3%



Prepared by:  
Westchester County Department of Planning  
148 Martine Avenue  
White Plains, New York 10601  
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Source:  
U.S. Census Bureau American Community Survey (ACS) 2013-2017. Note that this data is based on a sample, and contains a margin of error which can be obtained through the Census Bureau's American FactFinder website. For information on the difference between the ACS and the Decennial Census, see:  
<http://planning.westchester.gov.com/census-and-statistics>

\*Square mileage represents land area and inland water-bodies, but does not include Hudson River or Long Island Sound areas and their inlets within a municipality.

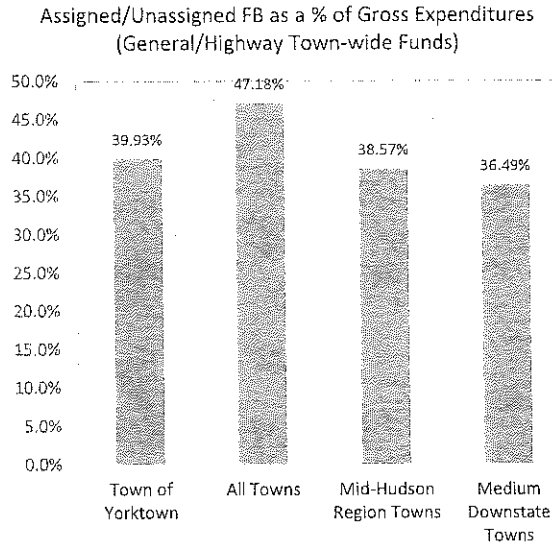
\*\*The Total Poverty Universe number differs from the Total Population number because not all people included in the American Community Survey sample reported on their income. For more information visit the American FactFinder on the U.S. Census Bureau website.

<b>HOUSEHOLD DATA</b>	
Total Households:	7,783
Average household size:	2.69
<b>Household Occupancy</b>	
Family Households (families):	13,074
Married-couple families:	8,278
Male-headed households:	313
Female-headed households:	997
<b>Non-family households:</b>	<b>3,486</b>
Householder living alone:	3,062
Householder 65+ living alone:	1,585
Population in group quarters:	473
Population 65+ in group quarters:	227
Children under 18 living in single-parent households:	1,056

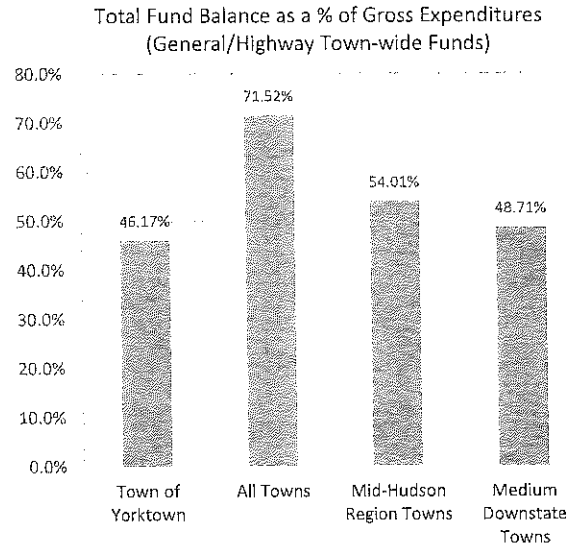
<b>EDUCATION DATA</b>	
<b>Educational attainment</b>	
Total persons 25 and over:	26,032 100.0%
No HS Diploma:	1,521 5.8%
High School Graduate:	5,538 21.3%
Some College:	4,232 16.3%
Associate's:	1,845 7.1%
Bachelor's:	6,520 25.0%
Graduate Degree or Higher:	6,376 24.5%
<b>School enrollment</b>	
Total persons 3 and over enrolled in school:	9,418
Preschool / kindergarten:	1,001
Elementary:	3,465
High School:	2,693
College:	1,733
Graduate or Professional School:	526

## Town of Yorktown

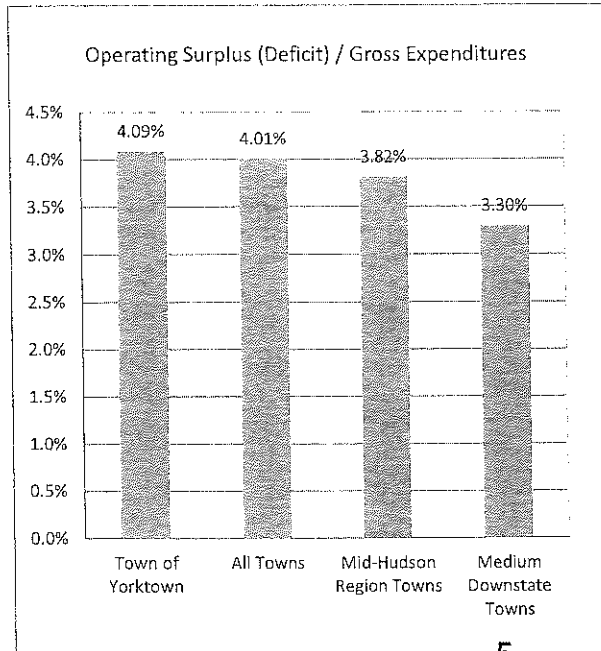
### Indicator 1



### Indicator 2



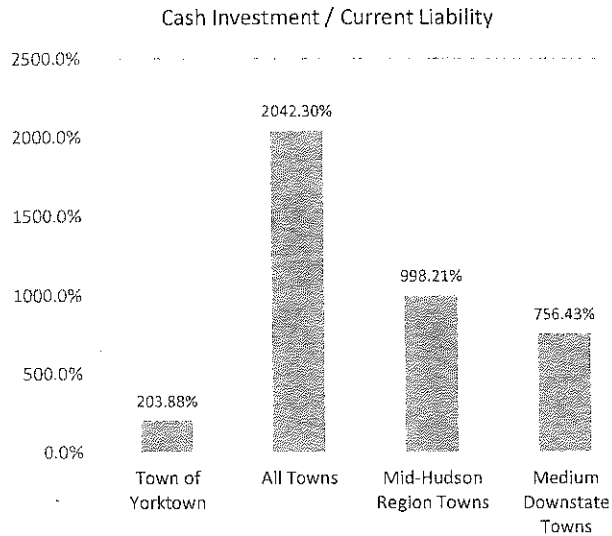
### Indicator 3



#### Peer Group Used in Comparison for all Indicators

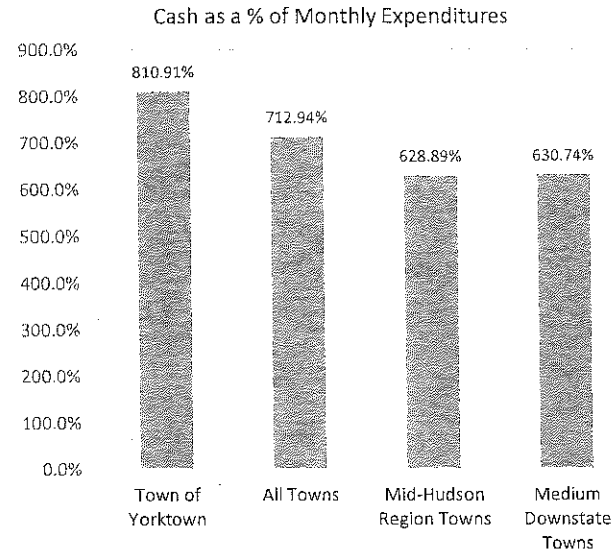
All Towns	853
Mid-Hudson Region	95
Medium Downstate	53

**Indicator 4**

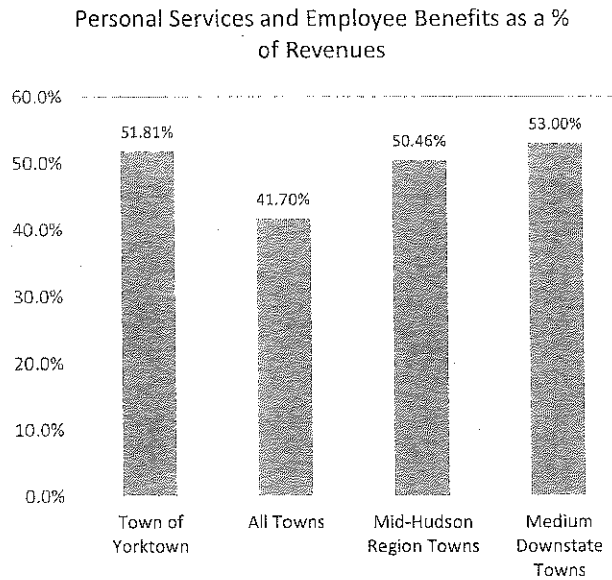


Indicator 4's Peer Group scores are based on the median instead of the mean

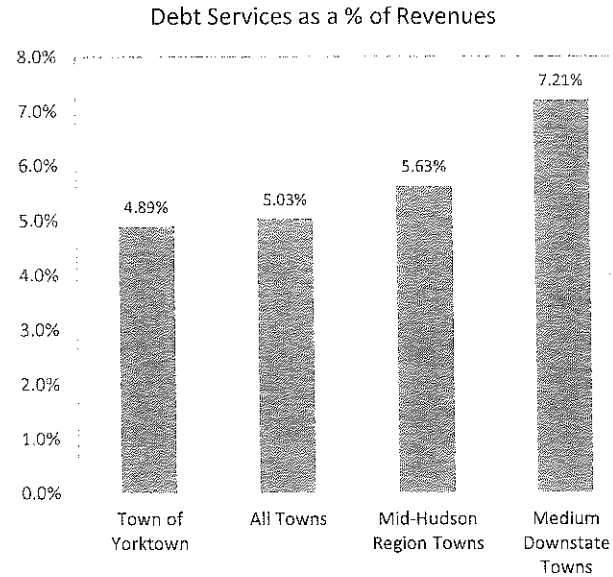
**Indicator 5**



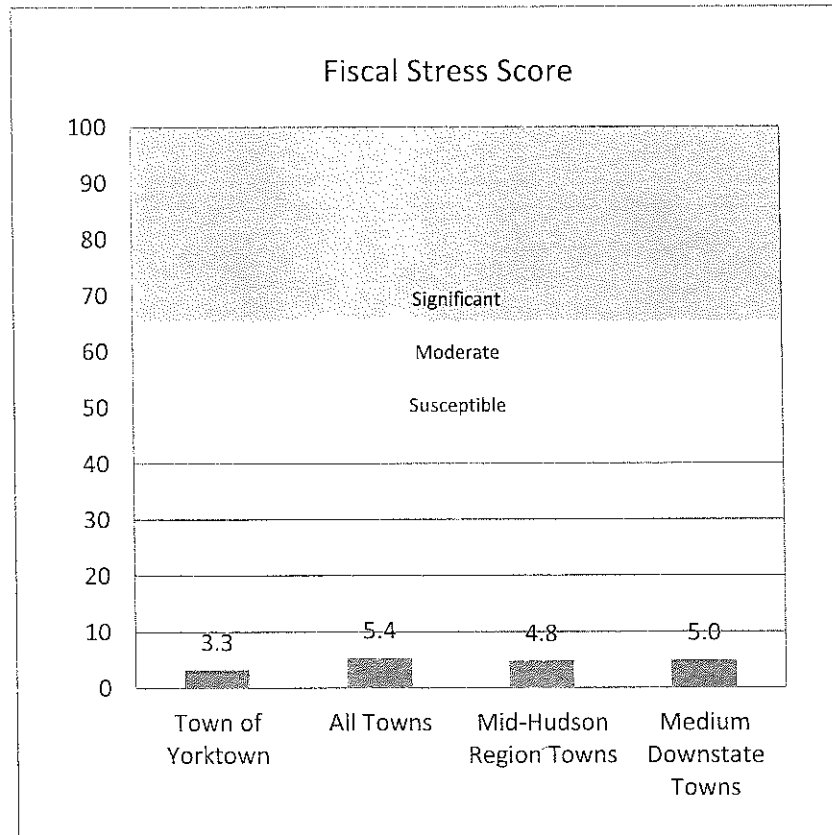
**Indicator 8**



**Indicator 9**



### Fiscal Stress Score



This page provides graphical comparisons of financial indicators for the selected municipality against selected peer groups. Peer groups include data for municipalities for which current AUDs have been filed. The tables show the number of municipalities which are included in each selected peer group. Greater caution should be taken when the number of units in the comparison group is small.

Data as of 8/30/2019

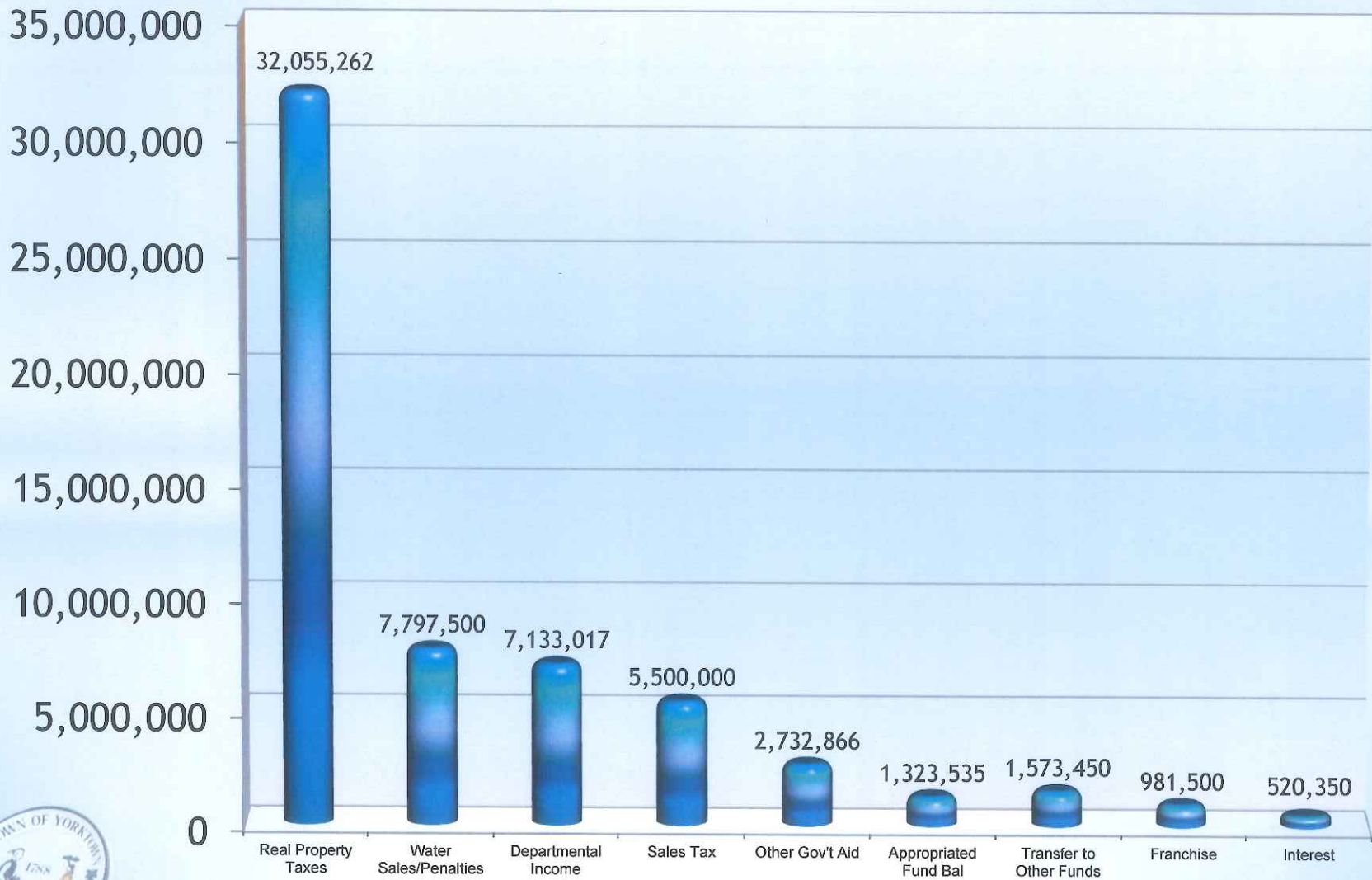
Copyright © 2013 The New York State Office of the State Comptroller

## 2020 Tentative Budget Summary

Fund	Code	2020 Appropriations	2020 Revenue	Appropriated Fund Balance	2020 Tax Levy	2020 Tax Rate	2019 Tax Rate	% Change
General	A	30,589,165	15,717,192	425,000	14,446,973			
Highway	D	6,379,944	629,925		5,750,019			
Library	L	2,663,940	454,650	100,000	2,109,290			
Subtotal		39,633,049	16,801,767	525,000	22,306,282	173.82	169.53	2.53
Parks								
Amazon Park	AP	12,250	250		12,000	34.35	34.35	0.01
Bethel Acres	BA	2,000			2,000	10.20	10.20	0.04
Mohegan Improvement	ID	211,533	11,100	125,900	74,533	9.51	9.48	0.32
Mohegan Beach	MB	63,885	1,000	7,885	55,000	26.98	27.28	-1.09
Mohegan Highlands	MH	29,500	500		29,000	52.90	53.05	-0.29
Shrub Oak Community	SC	67,100	2,000	1,500	63,600	91.52	91.55	-0.04
Shrub Oak Lake	SL	12,250	1,000	2,750	8,500	9.64	9.77	-1.38
Sewers								
Osceola Sewer	OS	41,600	1,350		40,250	15.19	15.19	0.02
Yorktown Sewer	YS	3,958,955	1,467,366	125,000	2,366,589	577.36	572.00	0.94
Bonnie & Jill Sewer	GE	15,100	350		14,750	240.15	249.92	-3.91
Clover Road Sewer	GA	0			0		0.00	
Mohegan East Sewer	GB	227,150	750		226,400	349.67	343.60	1.77
Mohegan West Sewer	GC	62,825	650		62,175	195.32	195.17	0.08
Hunterbrook Sewer	GD	346,375	3,000		343,375	197.24	167.59	17.69
Oakside Sewer	GF	64,900	2,000	5,000	57,900	261.05	236.83	10.23
Hunterbrook Ext 202	GJ	3,100			3,100	6.98	277.58	-97.49
Suncrest Sewer	GH	44,925	1,000		43,925	752.53	769.23	-2.17
Gomer Street Sewer	GI	39,938	300		39,638	472.61	484.08	-2.37
Overlook Sewer	GG	87,540	1,750	5,500	80,290	593.07	579.85	2.28
Various								
Open Space	C		0					
Emergency Medical	SM	649,350	13,000		636,350	4.85	4.61	5.10
Special Refuse	SR	4,581,800	65,500	250,000	4,266,300	381.90	374.81	1.89
Water District	SW	9,428,055	7,833,000	275,000	1,320,055	11.80	11.58	1.94
Kitchawan Water District	SW2	34,300	28,800		5,500	2.70	2.59	4.11
Grand Total		59,617,480	26,236,433	1,323,535	32,057,512			

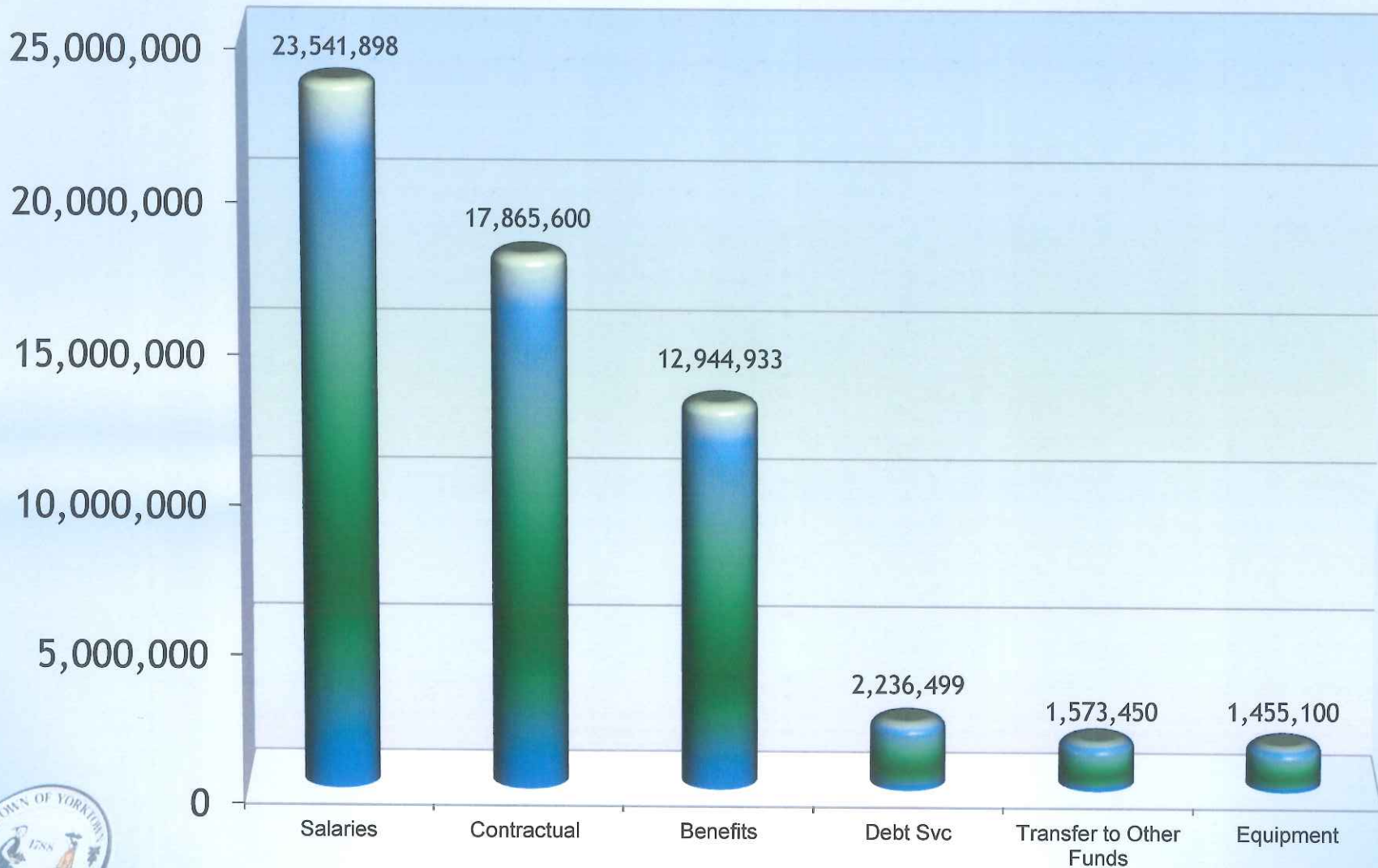
# 2020 Budgeted Revenues by CATEGORY

## \$ 59,617,480



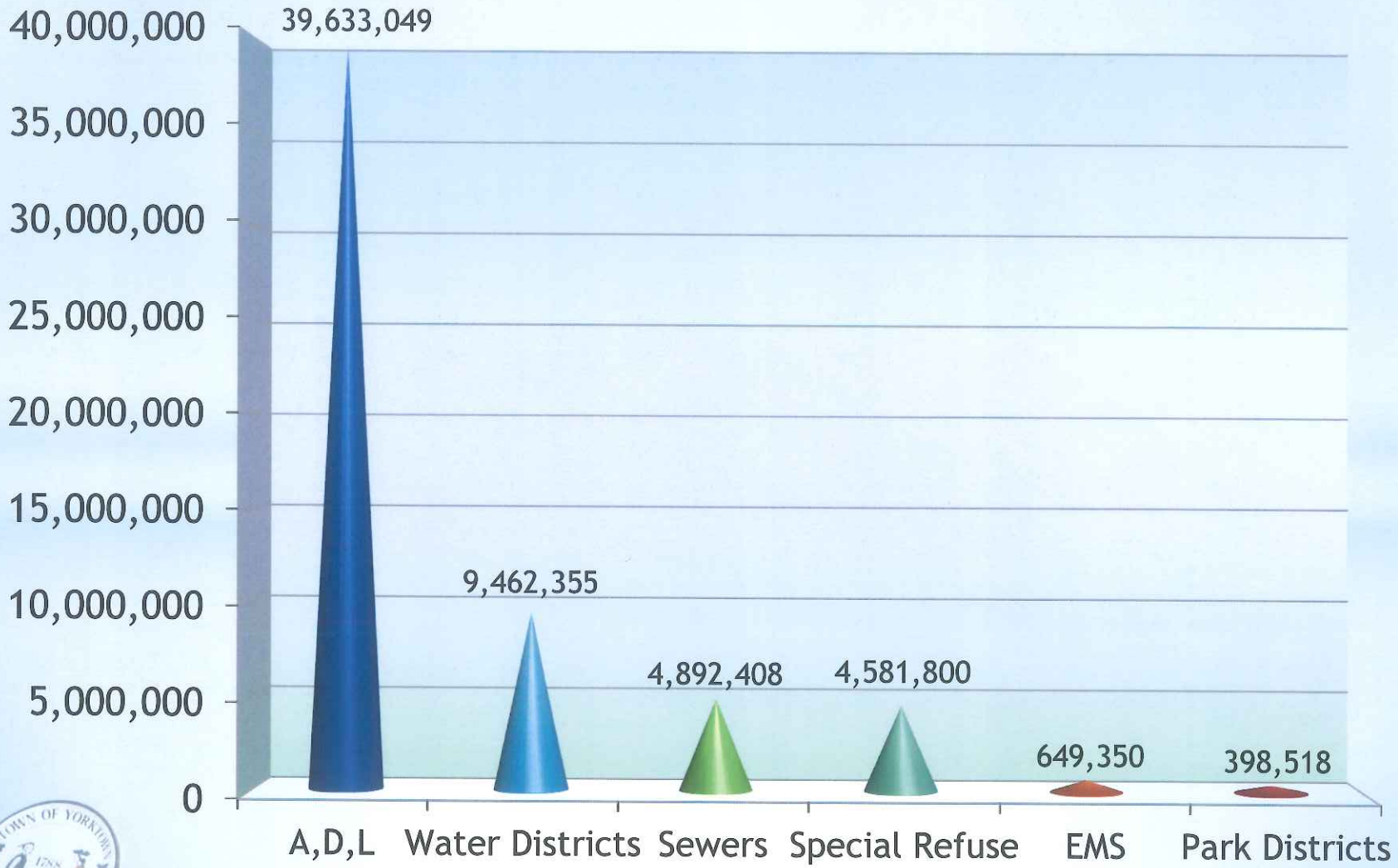
# 2020 Budgeted Expenditures by CATEGORY

## \$ 59,617,480



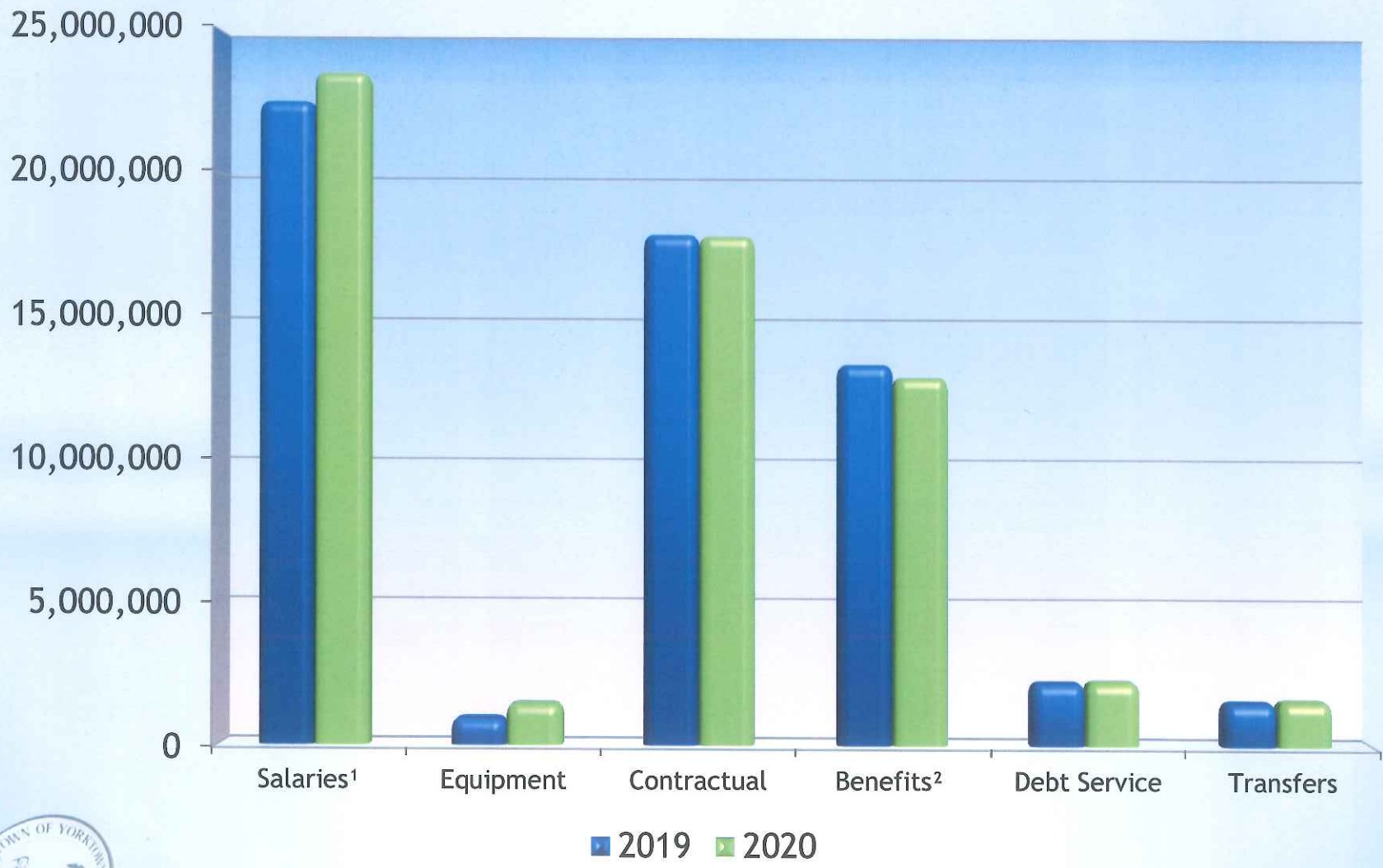
# 2020 Budgeted Appropriations by FUND

## \$ 59,617,480





# Expenditure Comparison 2019 vs. 2020



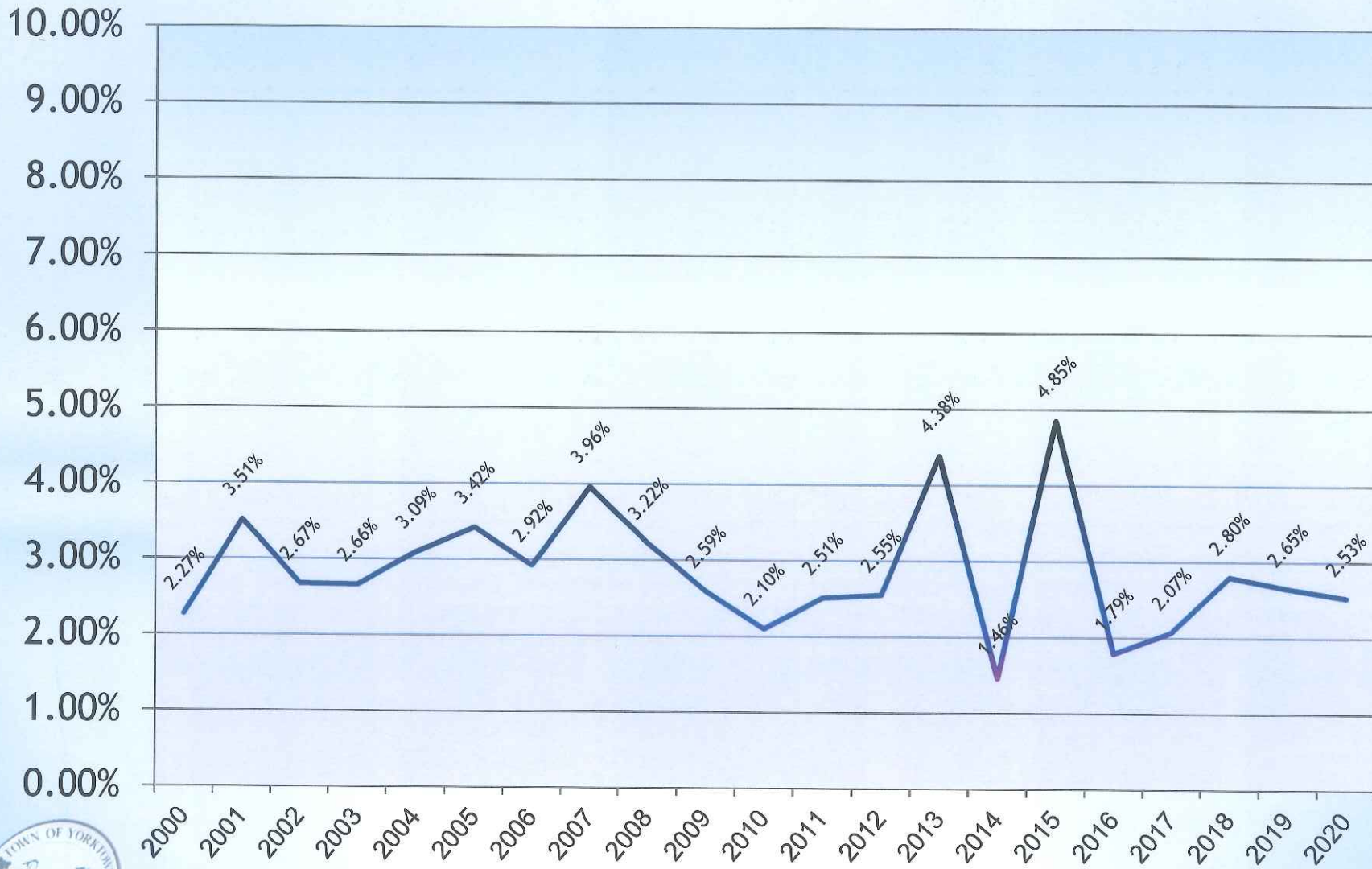
**Salaries<sup>1</sup>**-include PT, OT, Longevity, Lump Sum, Seasonal, Holiday Pay, Lump Vac, Stipend, Night Diff  
**Benefits<sup>2</sup>**-include Med, Dental, Vision, Retirement, Payroll & MTA Tax, Workers Comp, EAP, Unemp, FSA Admin, Emp Testing

# Major Changes to Expenditures

Description	2019 Adopted	2020 Tentative	Difference
Equipment	839,000	1,362,000	523,000
Medical (Active)	5,781,350	6,000,875	219,525
Medical (Retirees)	1,365,000	1,467,000	141,400
Paramedic Contract	631,000	649,350	18,350
Paving	550,000	600,000	50,000
Refuse Contract	2,050,000	2,050,000	-0-
Retirement	2,761,700	2,524,500	(234,650)
Retirement - Police	2,180,150	1,830,750	(394,400)
Salary	14,079,645	14,680,918	601,273
Salary - Police	6,414,500	6,745,750	331,250
Snow - Materials	475,000	500,000	25,000
<b>Actual Expense</b>	<b>2018</b>	<b>2019</b> <i>(as of 9/30/19)</i>	
Workers Comp <i>Includes Medical claims, Expenses, Scheduled Loss of Use (SLU), Indemnity</i>	494,381	316,557	



# % Change in Tax Rate



Current vs Prior Budget Comparison

2020 Tentative Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	30,589,165	15,717,192	425,000	14,446,973
Highway	6,379,944	629,925	0	5,750,019
Library	2,663,940	454,650	100,000	2,109,290
Total	39,633,049	16,801,767	525,000	22,306,282

2019 Assessment	127,705,737	Tax levy change 19 to 20	1,268,967
2020 Tax Rate	173.82	Tax rate change 19 to 20	2.53%

2019 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	29,955,845	14,812,720	1,100,000	14,043,125
Highway	6,229,575	625,400	50,000	5,554,175
Library	2,660,865	458,000	150,000	2,052,865
Total	38,846,285	15,896,120	1,300,000	21,650,165

2018 Assessment	127,705,737	Tax levy change 18 to 19	612,850
2019 Tax Rate	169.53	Tax rate change 18 to 19	2.65%

2018 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	28,929,825	14,226,705	1,075,000	13,628,120
Highway	5,994,250	603,410	0	5,390,840
Library	2,542,105	448,750	75,000	2,018,355
Total	37,466,180	15,278,865	1,150,000	21,037,315

2017 Assessment	127,382,169	Tax levy change 17 to 18	617,835
2018 Tax Rate	165.15	Tax rate change 17 to 18	2.80%

TAX RATE SUMMARY  
GENERAL, HIGHWAY, LIBRARY

1990 - 2020

Year	Assessed Valuation	Assessed Valuation %		Tax Rate	Tax Rate % Change	A,D,L Appropriations
		Change				
1990	126,910,375	0.76		81.16	4.32	17,569,154
1991	128,582,815	1.32		87.56	7.89	18,010,412
1992	127,027,967	(1.21)		81.22	(7.24)	18,158,247
1993	123,543,326	(2.74)		77.18	(4.98)	17,481,319
1994	120,545,172	(2.43)		77.28	0.13	17,706,464
1995	119,903,456	(0.53)		83.66	8.26	17,882,812
1996	119,729,423	(0.15)		87.43	4.51	18,423,170
1997	120,863,316	0.95		91.24	4.36	18,650,219
1998	121,666,212	0.66		93.26	2.22	19,532,407
1999	121,630,651	(0.03)		96.02	2.96	20,147,977
2000	122,800,742	0.96		98.20	2.27	20,848,397
2001	123,384,858	0.48		101.64	3.51	21,487,339
2002	121,887,988	(1.21)		104.35	2.67	22,508,060
2003	123,290,428	1.15		107.13	2.66	23,525,043
2004	123,725,905	0.35		110.44	3.09	26,182,512
2005	124,431,662	0.57		114.22	3.42	27,701,411
2006	124,783,381	0.28		117.56	2.92	28,426,488
2007	124,833,331	0.04		122.21	3.96	29,594,448
2008	125,025,377	0.15		126.15	3.22	30,594,642
2009	125,922,341	0.72		129.41	2.59	30,009,098
2010	127,310,141	1.10		132.13	2.10	29,972,125
2011	127,412,430	0.08		135.45	2.51	30,038,243
2012	126,638,090	(0.61)		138.91	2.55	30,948,122
2013	126,568,929	(0.05)		144.99	4.38	32,424,674
2014	126,248,104	(0.25)		147.49	1.46	33,814,063
2015	126,577,490	0.26		154.64	4.85	34,992,549
2016	126,617,107	0.03		157.41	1.79	35,277,154
2017	127,094,241	0.38		160.66	2.07	36,151,200
2018	127,382,169	0.23		165.15	2.80	37,466,180
2019	127,705,737	0.25		169.53	2.65	38,846,285
2020	128,330,538	0.49		173.82	2.53	39,633,049

## 2020 Tentative Budget Tax Implications

Tax implications for the typical Yorktown homeowner with an assessed valuation of \$10,000:

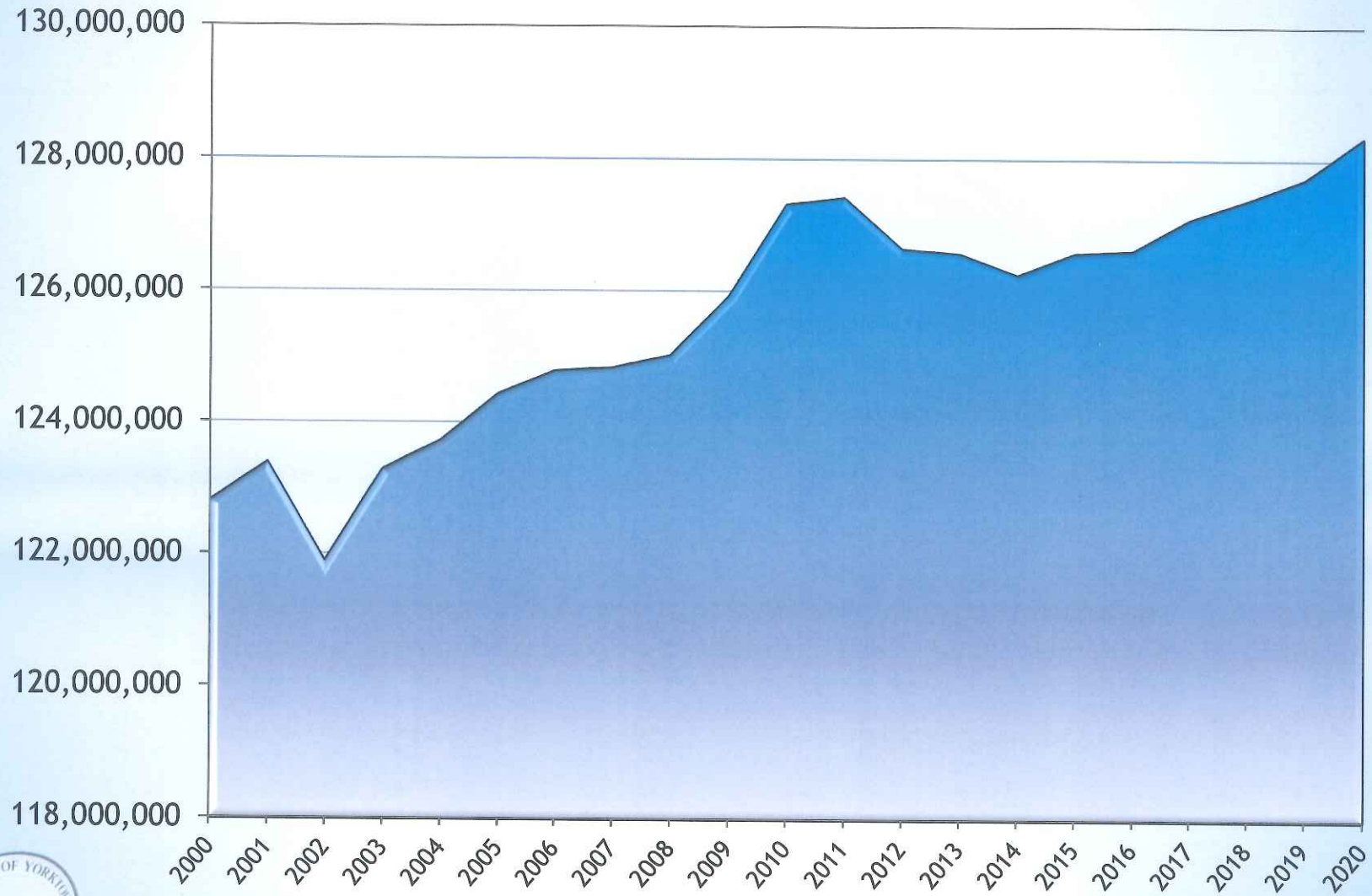
Town tax bill for typical resident with Town utilities:			change in rate
General, Highway and Library	1,738.19	increase from 2019	8.67
Water District	118.05	increase from 2019	0.49
Refuse District	381.90	increase from 2019	15.51
Emergency Medical Services	48.45	increase from 2019	0.33
<b>Total</b>	<b>2,286.59</b>		

2020 Typical Assessment Tax Bill with utilities	2,286.59
2019 Typical Assessment Tax Bill with utilities	2,232.07
% Change	2.44

Town tax bill for typical resident without Town utilities:			change in rate
General, Highway and Library	1,738.19	increase from 2019	8.67
Refuse District	381.90	increase from 2019	15.51
Emergency Medical Services	48.45	increase from 2019	0.33
<b>Total</b>	<b>2,168.54</b>		

2020 Typical Assessment Tax Bill without utilities	2,168.54
2019 Typical Assessment Tax Bill without utilities	2,116.26
% Change	2.47

# Assessed Valuation



Fund Balance by Category

	Code	Non Spendable Fund Balance 12/31/2018	Restricted Fund Balance 12/31/2018	Assigned Fund Balance 12/31/2018	Unassigned Fund Balance 12/31/2018	Total Fund Balance 12/31/2018	
Fund	General	A	631,687	797,526	1,912,230	11,240,203	14,581,646
	Highway	D	70,983	178,122	1,708,599		1,957,704
	Library	L	43,634	141,632	1,138,866		1,324,132
Parks	Amazon Park	AP			32,549		32,549
	Bethel Acres	BA			108		108
	Mohegan Improvement	ID			145,415		145,415
	Mohegan Beach	MB			136,506		136,506
	Mohegan Highlands	MH			45,058		45,058
	Shrub Oak Community	SC		27,477	179,899		207,376
	Shrub Oak Lake	SL			124,524		124,524
Sewers	Osceola Sewer	OS			206,137		206,137
	Yorktown Sewer	YS	33,657	608,990	2,507,286		3,149,933
	Bonnie & Jill Sewer	GE			21,077		21,077
	Clover Road Sewer	GA			64,884		64,884
	Mohegan East Sewer	GB			19,476		19,476
	Mohegan West Sewer	GC		10,906	36,188		47,094
	Hunterbrook Sewer	GD			173,909		173,909
	Oakside Sewer	GF		64,633	106,718		171,351
	Hunterbrook Ext 202	GJ			66,061		66,061
	Suncrest Sewer	GH			160,370		160,370
	Gomer Street Sewer	GI			24,457		24,457
	Overlook Sewer	GG		59,520	74,207		133,727
Various	Open Space	C			149,157		149,157
	Emergency Medical	SM			29,392		29,392
	Special Refuse	SR	25,566	113,656	564,931		704,153
Water	Water District	SW	48,656	456,751	2,188,679		2,694,086
	Kitchawan Water District	SW2			143,838		143,838
Debt	Debt Service (Stony St)	DS 20		61,067			61,067
	Fund Balance Definitions						
	Non Spendable Fund Balance		Cannot be spent because they are legally or contractually required to be maintained intact - Ex: prepaid items				
	Restricted Fund Balance		Can only be spent for certain purposes because of restrictions set by law. The State regulates establishment and funding				
	Assigned Fund Balance		These amounts are intended to be spent for a specific purpose expressed by the Town Board				
	Unassigned Fund Balance		These are amounts that are available to be spent for any Town purpose.				
			Only the General Fund can have an Unassigned Fund Balance				



2020 Projected Four Year Financial Model

2020 Tentative Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	30,589,165	15,717,192	425,000	14,446,973
Highway	6,379,944	629,925	0	5,750,019
Library	2,663,940	454,650	100,000	2,109,290
Total	39,633,049	16,801,767	525,000	22,306,282
2019 Assessment	128,330,538		Tax levy change 2019 to 2020	656,117
2020 Tax Rate	173.82		Tax rate change 2019 to 2020	2.53%

2022 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	31,353,894	15,874,364	0	15,479,530
Highway	6,539,443	636,224	0	5,903,218
Library	2,730,539	459,197	0	2,271,342
Total	40,623,875	16,969,785	0	23,654,091
2020 Assessment	129,620,260		Tax levy change 2020 to 2021	1,347,809
2021 Tax Rate	182.49		Tax rate change 2020 to 2021	4.99%

2022 Estimated Budget Summary

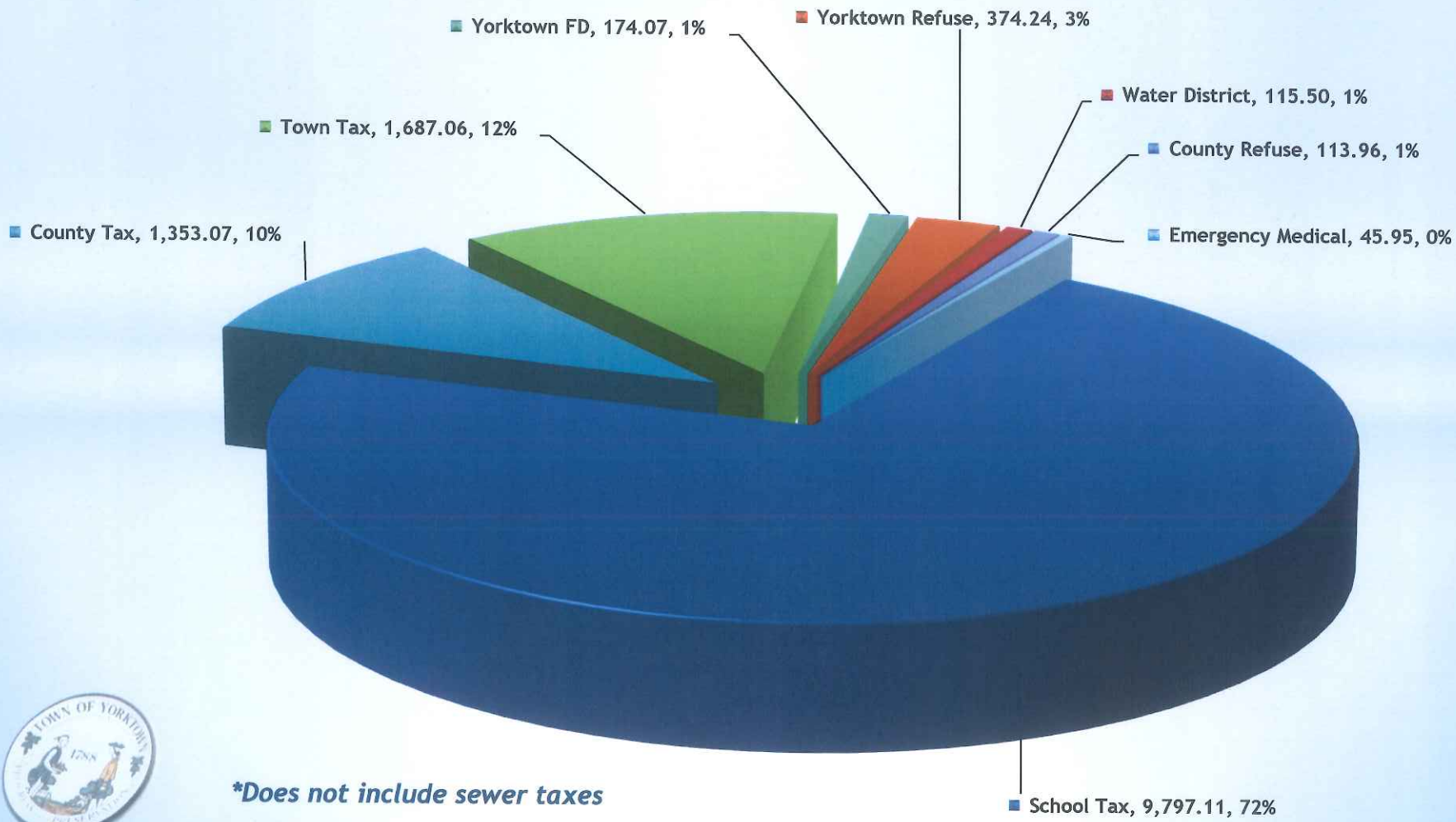
Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	32,137,741	16,033,108	0	16,104,634
Highway	6,702,929	642,586	0	6,060,342
Library	2,798,802	463,788	0	2,335,013
Total	41,639,472	17,139,483	0	24,499,990
2021 Assessment	130,922,944		Tax levy change 2021 to 2022	845,899
2022 Tax Rate	187.13		Tax rate change 2021 to 2022	2.55%

2023 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	32,941,185	16,193,439	0	16,747,746
Highway	6,870,502	649,012	0	6,221,490
Library	2,868,772	468,426	0	2,400,346
Total	42,680,459	17,310,877	0	25,369,582
2022 Assessment	132,238,719		Tax levy change 2022 to 2023	869,592
2023 Tax Rate	191.85		Tax rate change 2022 to 2023	2.52%

Inflationary assumptions: 1% per year for revenues and 2.5% expenditures  
 Assessed valuation assumptions: Increase of .5% for annually.  
 2019 Tentative Budget includes non-reoccurring expenditures  
**2020-2022 Estimated Budgets do not include a fund balance allocation**

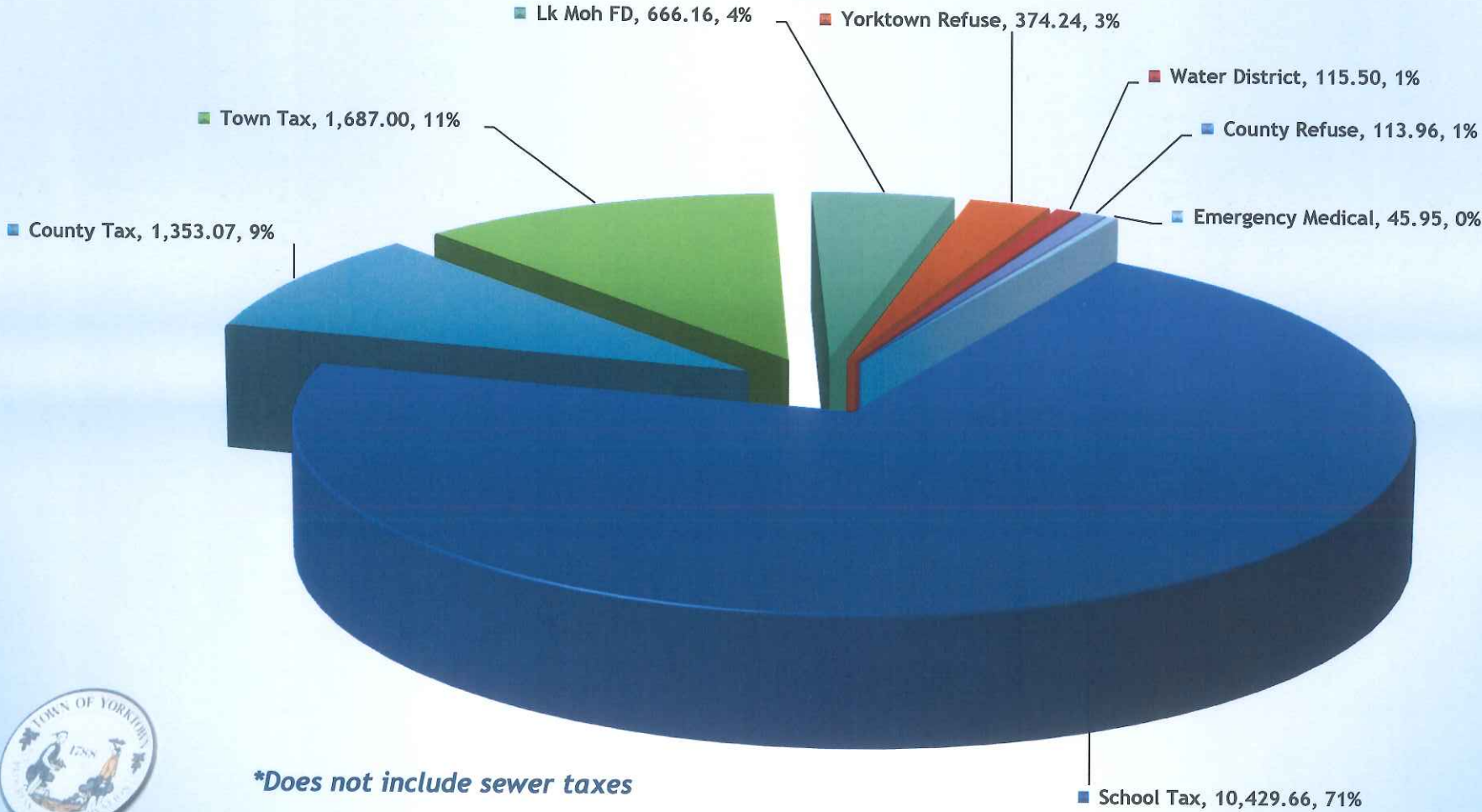
# Tax Illustration of a \$10,000 Assessed Home Total 2019 Taxes: Yorktown School District \$13,660.96\*



*\*Does not include sewer taxes*



# Tax Illustration of a \$10,000 Assessed Home Total 2019 Taxes: Lakeland School District \$14,785.54\*



*\*Does not include sewer taxes*

