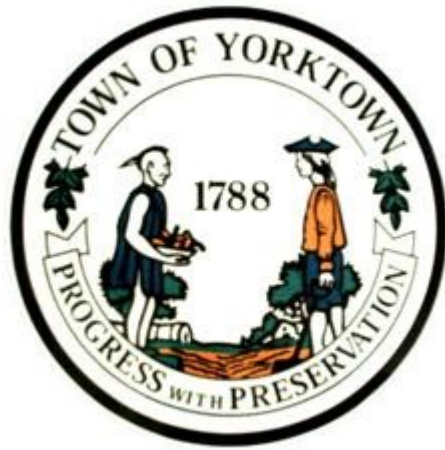


Town of Yorktown, NY

2023 Adopted Budget



December 6, 2022

Town Supervisor ~ Matthew Slater
Town Board ~ Thomas Diana, Edward Lachterman, Sergio Esposito, Luciana Haughwout
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.



Yorktown Town Hall
363 Underhill Avenue, P.O. Box 703
Yorktown Heights, NY 10598

(914) 962-5722
www.yorktownny.org

Dear Taxpayer,

This marks the third budget that I have proposed as your Town Supervisor. Together we have faced many challenges over the past three years but with strong leadership our community has become a shining example of success. I will always be proud of how we responded to each chapter of hardship that has come our way and I know we will continue to lead from the front and be an example for other municipalities to emulate.

In 2020 when the COVID-19 pandemic struck we made swift decisions focused on protecting the health and safety of our community. We anticipated a significant financial impact and implemented a freeze on non-emergency expenditures to ensure we could successfully manage a pending financial crisis. Thankfully, that crisis did not emerge as expected but the state of the nation's current economy reflects what we had originally anticipated. With national and global inflation soaring to record levels we are facing new financial challenges within town government just as families across Yorktown are grappling with rising costs for basic essentials.

We have seen significant increases in essential operational items such as gasoline, road salt and construction material. Workforce healthcare costs are expected to spike by more than 20% and the lowest bid the Town received to maintain our garbage and recycling service grew by \$1,500,000.

Despite these challenges I am proud to report that this year's budget proposal will reduce both the Town's Tax Levy and Tax Rate for the second time in the past three years. The proposed 2023 budget will also allow us to invest in our Police Department by hiring an additional officer specifically to expand our Traffic and Safety Unit to enhance the safety of our roads.

With approximately 10% of your total tax bill going to your local government, this year's budget proposal once again respects local taxpayers, combats the inflation crisis and maintains Yorktown's strong fiscal health.

We are able to accomplish all of this while investing \$3,000,000 to modernize our Town's water system, nearly \$1,000,000 to upgrade the Yorktown Sewer Plant and more than \$1,000,000 to renovate the Albert A. Capellini Community and Cultural Center.

Serving the Yorktown community is a tremendous honor and I am proud of how our team has continued to protect taxpayers.

Stacy Well,
Matt Slater
Supervisor
Town of Yorktown

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 251 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 1st.

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 Albert A. Capellini Community & Cultural Center buildings and grounds. These buildings house the majority of Town departments. The Albert A. Capellini 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, submits information to 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 as well as procurement. 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; ensuring 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. This department has also instituted a food scrap program for Town residents in conjunction with Westchester County.

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 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 application and oversees compliance with the New York State Environmental Quality Review Act (SEQRA).

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 Albert A. Capellini Community and Cultural Center (AACCCC) 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 AACCCC, 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, parks, sewer and water, as well as county and school taxes for the parts of the Town located 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.

Albert A. Capellini Community and Cultural Center: The AACCCC 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

Voters

ELECTED OFFICIALS

Town Justices
Four Year Term

Highway Superintendent
Four Year Term

Town Clerk
Four Year Term

Supervisor
Two Year Term
Town Board
Four Year Term

APPOINTMENTS

DEPARTMENT HEADS

BOARDS

COMMITTEES

Town Comptroller

Architecture & Community Appearance Board (ABACA)

Accessibilities Committee

Police Chief

Assessment Review Board

Arts & Culture Committee

Assessor

Community Housing Board

Cable TV Committee

Building Inspector

Conservation Board

Citizens Emergency Response Team

Human Resources

Ethics Board

Climate Smart Community Task Force

Library Director

Fire Prevention Board

Economic & Business Revitalization

Nutrition/Senior Services Site Manager

Industrial & Commercial Incentive Board

Food Security Task Force

Parks/Recreation Superintendent

Library Board of Trustees

Group Home Site Selection Advisory Committee

Planning Director

Planning Board

Local History Advisory Committee

Receiver of Taxes

Zoning Board

Local Waterfront Revitalization Committee

Refuse & Recycling/Central Garage/ Town Buildings

COMMISSIONS

Open Space Committee

Town Attorney

Advanced Life Support Commission

Public Safety Committee

Town Engineer

Heritage Preservation Commission

Senior Advisory Committee

Water Superintendent

Parks & Rec Commission

Teen Advisory Committee

Tree Advisory Commission

Traffic Safety Committee

Veterans Advisory Committee

Table of Contents

		page
Budget Procedure		1
Exemption Impact Report		2
Town Demographics		4
NYS Office of State Comptroller Financial Indicators		6
Budget Summary		8
Budgeted Revenues by Category (graph)		9
Budgeted Expenditures by Category (graph)		10
Budgeted Appropriations by Fund (graph)		11
Expenditure Comparison Prior v Current (graph)		12
Major Changes to Expenditures		13
Change in Tax Rate (graph)		14
Current v Prior Year Budget		15
Tax Rate Summary		16
Tax Implications		17
Assessed Valuation (graph)		18
Fund Balance by Category		19
Four Year Model		20
Town Tax Illustrations (pie charts)		21
Yorktown Central School District Tax Illustration (pie chart)		26
Lakeland Central School District Tax Illustration (pie chart)		27
General Fund		
Revenue		28
Expenditures:	Appropriation Code	
Legislative Board	A.1010	32
Justice Court	A.1110	32
Office of the Supervisor	A.1220	33
Comptroller's Office	A.1315	34
Auditor	A.1320	35
Receiver of Taxes	A.1330	35
Purchasing	A.1345	36

General Fund continued	Appropriation Code	page
Town Assessor	A.1355	36
Town Clerk	A.1410	37
Legal	A.1420	38
Engineering	A.1440	39
Elections	A.1450	40
Town Hall	A.1620	40
Yorktown Community & Cultural Center	A.1625	41
Building Maintenance	A.1630	42
Public Safety	A.1640	42
Central Services	A.1670	43
Insurance	A.1910	43
Municipal Association Dues	A.1920	43
Taxes on Town Property	A.1950	44
Refund of Real Property Taxes	A.1964	44
Contingency	A.1990	44
Police Department	A.3120	44
Jail	A.3150	46
Traffic Control	A.3310	47
Building Department	A.3620	47
Health Service	A.4562	48
Highway Administration	A.5010	48
Street Lighting	A.5182	48
Veteran's Services	A.6510	48
Senior Citizen Nutrition Center	A.6772	48
Recreation Administration	A.7020	50
Parks	A.7110	51
Beach / Pool	A.7180	52
Aquatics	A.7190	53
Central Garage	A.7215	53
Family & Special Events	A.7270	54
Camp Programs	A.7310	55
Youth Programs	A.7320	55

General Fund continued	Appropriation Code	page
Museum	A.7450	55
Adult Programs	A.7610	56
Senior Programs	A.7620	56
Zoning	A.8010	56
Planning Department	A.8020	56
Section 8 Housing	A.8030	58
Conservation Board	A.8090	58
Forestry	A.8730	58
Employee Benefits	A.9000	59
Debt Service	A.9700	59
Bond Anticipation Notes	A.9730	59
Transfers	A.9901	59
Transfers	A.9950	60
Highway	Fund	
Highway Fund Revenues	D	61
Highway Fund Expenditures	D	62
Library		
Library Fund Revenues	L	66
Library Fund Expenditures	L	67
Water		
Water District Revenues	SW	69
Water District Expenditures	SW	70
Kitchawan Water District Revenues	SW2	75
Kitchawan Water District Expenditures	SW2	76
Refuse		
Refuse District Revenues	SR	77
Refuse District Expenditures	SR	78

Sewer	Fund	page
Clover Road Sewer District Revenue	GA	81
Clover Road Sewer District Expenditures	GA	82
Mohegan East Sewer District Revenue	GB	83
Mohegan East Sewer District Expenditures	GB	84
Mohegan West Sewer District Revenue	GC	85
Mohegan West Sewer District Expenditures	GC	86
Hunterbrook Sewer District Revenue	GD	87
Hunterbrook Sewer District Expenditures	GD	88
Bonnie & Jill Sewer District Revenue	GE	89
Bonnie & Jill Sewer District Expenditures	GE	90
Oakside Sewer District Revenue	GF	91
Oakside Sewer District Expenditures	GF	92
Overlook Sewer District Revenue	GG	93
Overlook Sewer District Expenditures	GG	94
Suncrest Sewer District Revenue	GH	95
Suncrest Sewer District Expenditures	GH	96
Gomer Street Sewer District Revenue	GI	97
Gomer Street Sewer District Expenditures	GI	98
Hunterbrook / 202 Extension Sewer District Revenue	GJ	99
Hunterbrook / 202 Extension Sewer District Expenditures	GJ	100
Osceola Sewer District Revenue	OS	101
Osceola Sewer District Expenditures	OS	102
Yorktown Sewer District Revenue	YS	103
Yorktown Sewer District Expenditures	YS	104
Debt		
Schedule of Bond Anticipation Notes Indebtedness		108
Debt Schedule Spreadsheet		109
Schedule of Serial Bond Indebtedness		110
Special		
Master Fee Schedule		111
Capital Plan		119
Capital Plan by Department		120

	Fund	page
Emergency Medical Services		125
Emergency Medical Services Revenue	SM	126
Emergency Medical Services Expenditures	SM	127
Park and Improvement Districts		128
Amazon Park District Revenue	AP	129
Amazon Park District Expenditures	AP	130
Bethel Acres Park District Revenue	BA	131
Bethel Acres Park District Expenditures	BA	132
Mohegan Lake Improvement Park District Revenue	ID	133
Mohegan Lake Improvement Park District Expenditures	ID	134
Mohegan Beach Park District Revenue	MB	136
Mohegan Beach Park District Expenditures	MB	137
Mohegan Highlands Park District Revenue	MH	138
Mohegan Highlands Park District Expenditures	MH	139
Shrub Oak Community Park District Revenue	SC	140
Shrub Oak Community Park District Expenditures	SC	141
Shrub Oak Lake Park District Revenue	SL	142
Shrub Oak Lake Park District Expenditures	SL	143
Employee Salaries		
Employee Salary Information		144
Full Time Positions Budgeted		145
Salary Listing		146
Fire District Budgets		
Yorktown Heights Fire District		155
Lake Mohegan Fire District		159

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, which is 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 by October 20.
- The Town Board met with various department heads on November 3 & 4, 2022 to discuss the tentative budget. The Board adopted a Preliminary budget on November 4, 2022 for general public comment at a public hearing.
- The Public Hearing on the Preliminary Budget was held on December 6, 2022.
- Based on public comment, the Town Board determined what, if any, revisions were appropriate and voted to adopt the final budget on December 6, 2022.
- The budget must be recorded in the minutes of the Town Board. The budget takes effect on January 1, 2023, and constitutes the annual budget of the Town for the next 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.



Exemption Impact Report

Assessment Year: 2021

County: Westchester
 SWIS Code: 555400

Town Value Report

Municipality: Yorktown
 Total Assessed Val: 154,466,563
 Uniform Percentage: 2.12

Equalized Total Assessed Value = 7,286,158,632

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
10100	SPECIAL DISTRICT	RPPL 410	8	2,278,301	0.03
12100	ST OWNED	RPPT 404(1)	47	147,788,207	2.03
13100	CNTY OWNED	RPPT 406(1)	18	42,740,566	0.59
13360	NYC AQUEDUCT	RPPT 406(4)	40	74,966,509	1.03
13500	TOWN OWNED	RPPT 406(1)	364	123,298,349	1.69
13800	SCHL OWNED	RPPT 408	16	405,997,641	5.57
13850	BOGES	RPPT 408	14	12,761,792	0.18
13870	SP/DST OWN	RPPT 410	4	275,943	0.00
14110	POST OFFIC	State L 54	1	3,382,075	0.05
14200	FOREIGN GO	RPPT 418	9	4,188,679	0.06
21600	CLERGY-RES	RPPT 462	3	1,627,358	0.02
25110	RELIGIOUS	RPPT 420-a	39	59,302,358	0.81
25120	EDUCATIONL	RPPT 420-a	36	39,041,273	0.54
25130	CHARITABLE	RPPT 420-a	3	2,389,150	0.03
25230	MENTAL IMP	RPPT 420-a	6	3,325,471	0.05
25300	OTH NONPRF	RPPT 420-b	14	14,976,415	0.21
26050	AGR. SOCIETY	RPPT 450	2	1,441,037	0.02
26100	VETS ORG.	RPPT 452	1	379,716	0.01
26400	INC VOL FR	RPPT 464(2)	13	16,511,792	0.23
27350	CEMETERY	RPPT 446	3	707,547	0.01
28120	DISABLED RESIDENCE	RPPT 422	4	2,714,622	0.04
28520	NURSING HOME	RPPT 422	3	3,924,528	0.05
28540	MENTAL/DISABLE	RPPT 422	7	4,908,018	0.07
29350	LIBRARY	RPPT 438	2	9,014,150	0.12
41101	VETERANS	RPPT 458	96	20,378,962	0.28
41121	WAR VET CT	RPPT 458-a	559	26,088,113	0.36
41131	COMBAT VET CT	RPPT 458-a	316	25,038,160	0.34
41141	DISABLED VET CT	RPPT 458-a	133	14,045,235	0.19
41161	COLD WAR VET	RPPT 458-b	103	4,802,075	0.07
41171	DIS. COLD WAR VET	RPPT 458-b	9	682,311	0.01
41400	CLERGY	RPPT 460	3	212,264	0.00
41681	C/T VOL FIRE & AMB	RPPT 466-c, d, e, g	36	1,525,330	0.02
41720	AG-COUNTY	Ag-Mkts L 305	22	6,430,707	0.09
41800	AGED-ALL C/T/S	RPPT 467	89	12,306,037	0.17
41801	AGED-CTY/TOWN	RPPT 467	158	13,128,254	0.18
41930	DSBL-INCOM C/T/S	RPPT 459-c	7	812,452	0.01
41931	DSBL-INCOM C/T	RPPT 459-c	4	430,896	0.01
42100	AG BUILDING	RPPT 483-a	2	351,415	0.00
47460	FORESTED LAND	RPPT 480-a	3	457,735	0.01
47613	BS IMP - T	RPPT 485-b	5	13,146,367	0.18
48510	LIMITED PROFIT	PHFL 33(1)(a)	2	4,374,999	0.06
48670	AFFORDABLE HSING	PHFL 125, 127	1	12,367,924	0.17
	Total Exemptions (No System EX's)		2,205	1,134,520,733	15.57

Exemption Impact Report

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Total Exemptions (with System EX's)			2,205	1,134,520,733	15.57

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: _____

Municipal Profile for Yorktown, NY:

American Community Survey 2015 – 2019

Part One: Populations and People

Total Population: 36,538 persons

Population by Sex:

Male: 17,938 persons (49.1%)
 Female: 18,600 persons (50.9%)

Population by Race and Hispanic Origin:

White: 30953 persons (84.7%)
 Black or African-American: 1954 persons (5.3%)
 American Indian or Alaskan Native: 277 persons (0.8%)
 Asian: 2279 persons (6.2%)
 Native Hawaiian and Other Pacific Islander: 12 persons (0.1%)
 Some other race: 1650 persons (4.5%)

Hispanic Origin (may be of any race): 5186 persons (14.2%)
 Non-Hispanic White: 27074 persons (74.1%)

Population by Age:

Under 5-years: 2339 persons (6.4%)
 5 to 9 years: 2222 persons (6.1%)
 10 to 14 years: 1899 persons (5.2%)
 15 to 19 years: 2066 persons (5.7%)
 20 to 24 years: 1974 persons (5.4%)
 25 to 34 years: 3821 persons (10.5%)
 35 to 44 years: 3650 persons (10.0%)
 45 to 54 years: 5769 persons (15.8%)
 55 to 59 years: 3051 persons (8.4%)
 60 to 64 years: 2979 persons (8.2%)
 65 to 74 years: 3508 persons (9.6%)
 75 to 84 years: 2331 persons (6.4%)
 85 years or over: 929 persons (2.5%)

Under 18: 7952 persons (21.8%)
 Over 65: 6768 persons (18.5%)

Place of Birth and Citizenship:

Native U.S. Citizen: 30,188 persons
 Foreign Born (Naturalized U.S. Citizen): 3974 persons
 Foreign Born (Non-U.S. Citizen): 2376 persons

Language Spoken at Home and Ability to Speak English¹:

English Only: 79.3%
 Language other than English: 20.7%
 Speak English less than "very well": 6.7%

Part Two: Households

Total Households: 12,985

Average Household Size: 2.78

Household Occupancy:

Married-Couple Households: 8491
 Non-Family Households: 3138
 Male-Householder (no spouse present): 279
 Female-Householder (no spouse present): 1077

Race of Householder:

White alone: 11,466 (88.3%)
 Black or African-American Alone: 483 (3.7%)
 American Indian and Alaska Native Alone: 27 (0.2%)
 Asian alone: 593 (4.6%)
 Native Hawaiian and other Pacific Islander alone: 12 (0.1%)
 Some other race alone: 362 (2.8%)
 Two or more races: 42 (0.3%)

Part Three: Housing

Total Housing Units: 13,863

Total Cost Burdened Households: 4,300 (33.1%)

Median Home Value: \$432,800

Median Gross Rent: \$1,625

Housing Occupancy and Tenure:

Owner-Occupied: 10,942 units (78.9%)
 Renter-Occupied: 2,043 units (14.7%)
 Vacant (no occupancy): 878 units (6.3%)

Home Value of Owner-Occupied Units:

Less than \$50,000: 142 units (1.3%)
 \$50,000 to \$99,999: 48 units (0.4%)
 \$100,000 to \$149,999: 315 units (2.9%)
 \$150,000 to \$199,999: 286 units (2.6%)
 \$200,000 to \$299,999: 1021 units (9.3%)
 \$300,000 to \$499,999: 5865 units (53.6%)
 \$500,000 to \$999,999: 3045 units (27.8%)
 \$1,000,000 or more: 220 units (2.0%)

Median Selected Monthly Owner Costs:

Housing Units with a Mortgage: \$3,202
 Housing Units without a Mortgage: \$1,273

Gross Rent by Range:

Less than \$500: 209 units (10.8%)
 \$500 to \$999: 102 units (5.3%)
 \$1,000 to \$1,499: 499 units (25.8%)
 \$1,500 to \$1,999: 624 units (32.3%)
 \$2,000 to \$2,500: 180 units (9.3%)
 \$2,500 to \$2,999: 290 units (15.0%)
 \$3,000 or more: 27 units (1.4%)

¹ As a percent of the population aged 5 years or over

Municipal Profile for Yorktown, NY:

American Community Survey 2015 – 2019

Part Four: Education

Educational Attainment²:

Less than 9th Grade: 758 persons (2.9%)
 9th to 12th Grade (no diploma): 968 persons (3.7%)
 High School Diploma: 5368 persons (20.6%)
 Some College (no degree): 3965 persons (15.2%)
 Associate's Degree: 1587 (6.1%)
 Bachelor's Degree: 6683 (25.7%)
 Graduate or Professional Degree: 6709 (25.8%)

School Enrollment³:

Preschool: 828 persons (9.7%)
 Kindergarten to 8th Grade: 3751 persons (44.1%)
 High School (9th to 12th Grade): 2108 persons (24.8%)
 College, Undergraduate: 1226 persons (14.4%)
 Graduate or Professional School: 592 persons (7.0%)

Median Income by Educational Attainment (Male):

Less than High School graduate: \$40,625
 High School graduate: \$52,784
 Some College or Associate's Degree: \$59,650
 Bachelor's Degree: \$94,571
 Graduate or Professional Degree: \$125,161

Median Income by Educational Attainment (Female)

Less than High School graduate: N/A
 High School graduate: \$25,904
 Some College or Associate's Degree: \$43,164
 Bachelor's Degree: \$59,435
 Graduate or Professional Degree: \$82,931

Field of Bachelor's Degree for First Major:

Science and Engineering: 4133 (30.9%)
 Science and Engineering Related Fields: 1098 (8.2%)
 Business: 2664 (19.9%)
 Education: 1958 (14.6%)
 Arts, Humanities, and Others: 3539 (26.4%)

Part Five: Employment and Income

Total Civilian Labor Force: 19,485 persons

Median Household Income: \$127,763

Mean Household Income: \$148,974

Occupation by Number of Persons Employed:

Management, Business, Science, and Arts: 9300 (49.9%)
 Services: 2897 (15.6%)
 Sales and Office: 4007 (21.5%)
 Natural Resources, Construction, and Maintenance: 1310 (7.0%)
 Production, Transportation, and Logistics: 1109 (6.0%)

Class of Worker:

Private Wage and Salary Worker: 13,797 (74.1%)
 Self-Employed: 878 (21.1%)
 Government Workers: 3922 (21.1%)

Health Insurance Coverage:

Private Health Insurance: 30,134 (83.2%)
 Public Coverage: 10,795 (29.8%)
 No Health Insurance: 1,030 (2.8%)

Means of Transportation to Work:

Drove Alone: 14,186 (77.8%)
 Carpooled: 992 (5.4%)
 Public Transportation: 1,617 (8.9%)
 Other: 561 (3.1%)
 Worked from Home: 882 (4.8%)

Annual Household Income by Range:

Less than \$10,000: 2.8%
 \$10,000 to \$14,999: 1.7%
 \$15,000 to \$24,999: 4.3%
 \$25,000 to \$34,999: 5.7%
 \$35,000 to \$49,999: 6.0%
 \$50,000 to \$74,999: 10.0%
 \$75,000 to \$99,999: 6.6%
 \$100,000 to \$149,999: 25.0%
 \$150,000 to 199,999: 14.4%
 \$200,000 or more: 23.4%

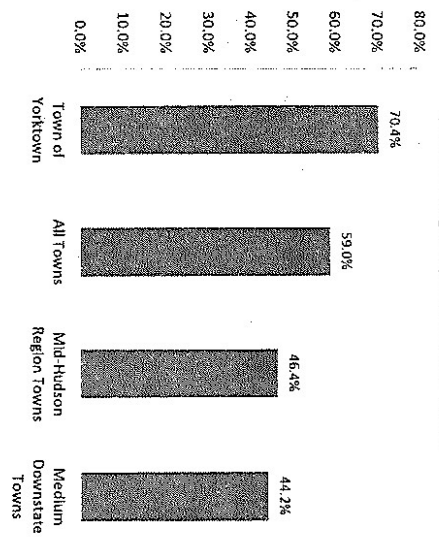
² Among persons aged 25 and over

³ Of the population 3 and over that is currently enrolled in school.

Town of Yorktown

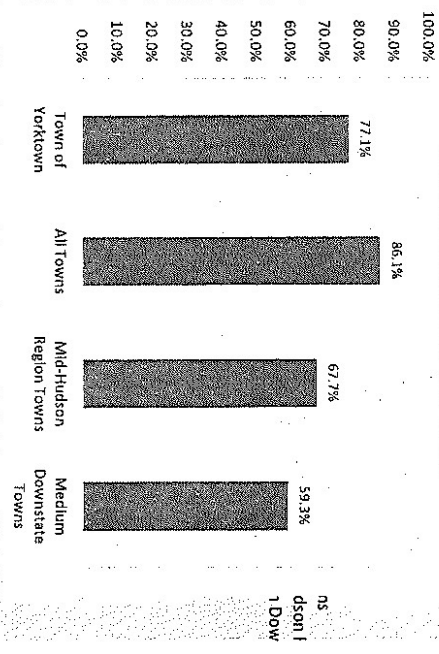
Indicator 1

Assigned/Unassigned FB as a % of Gross Expenditures
(General/Highway Town-wide Funds)



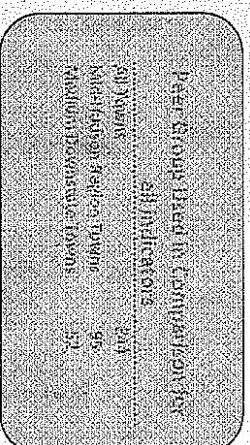
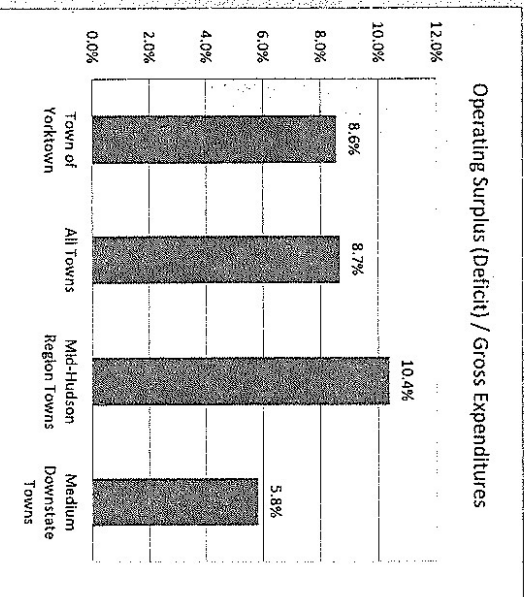
Indicator 2

Total Fund Balance as a % of Gross Expenditures
(General/Highway Town-wide Funds)



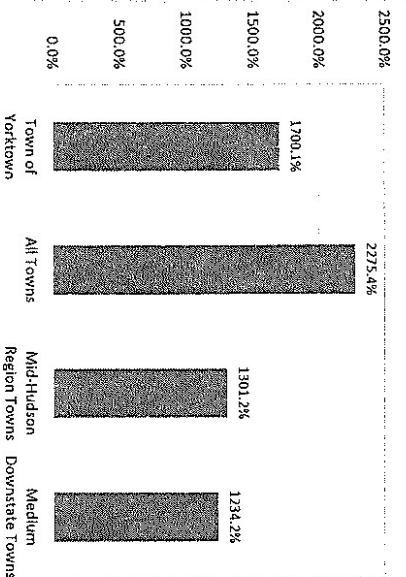
Indicator 3

Operating Surplus (Deficit) / Gross Expenditures



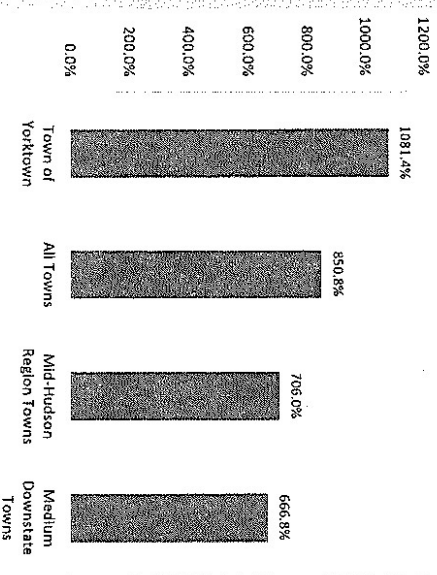
Indicator 4

Cash Investment / Current Liability



Indicator 5

Cash as a % of Monthly Expenditures



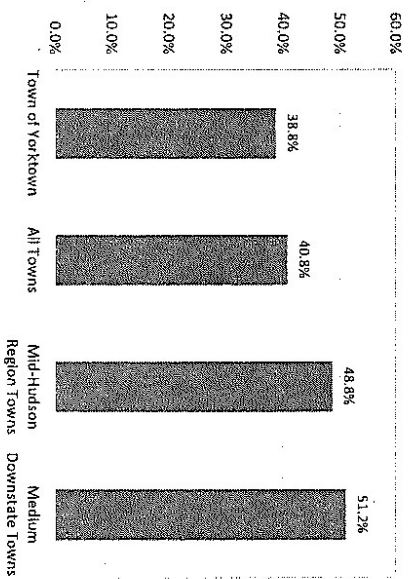
Indicator 4's Peer Group scores are based on the median instead of the mean average.

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Town of Yorktown

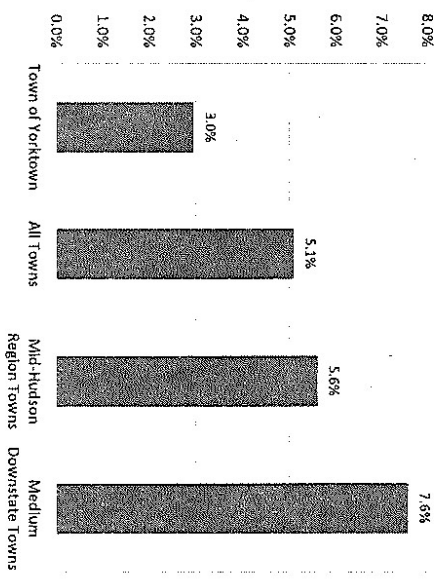
Indicator 8

Personal Services and Employee Benefits as a % of Revenues

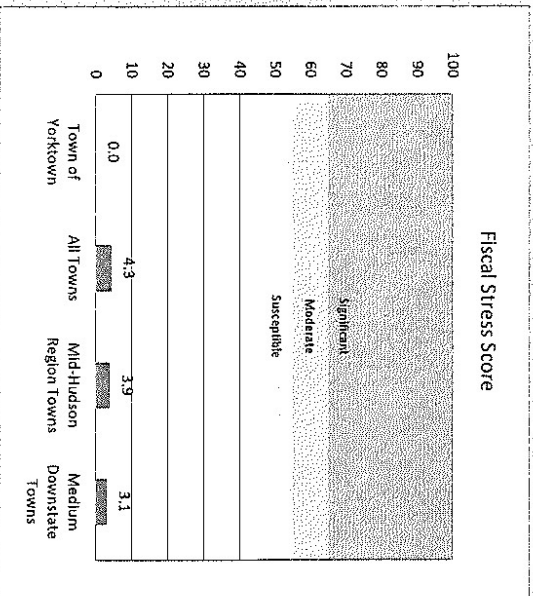


Indicator 9

Debt Services as a % of Revenues



Fiscal Stress Score



This page provides graphical comparisons of financial indicators for the selected municipally 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.

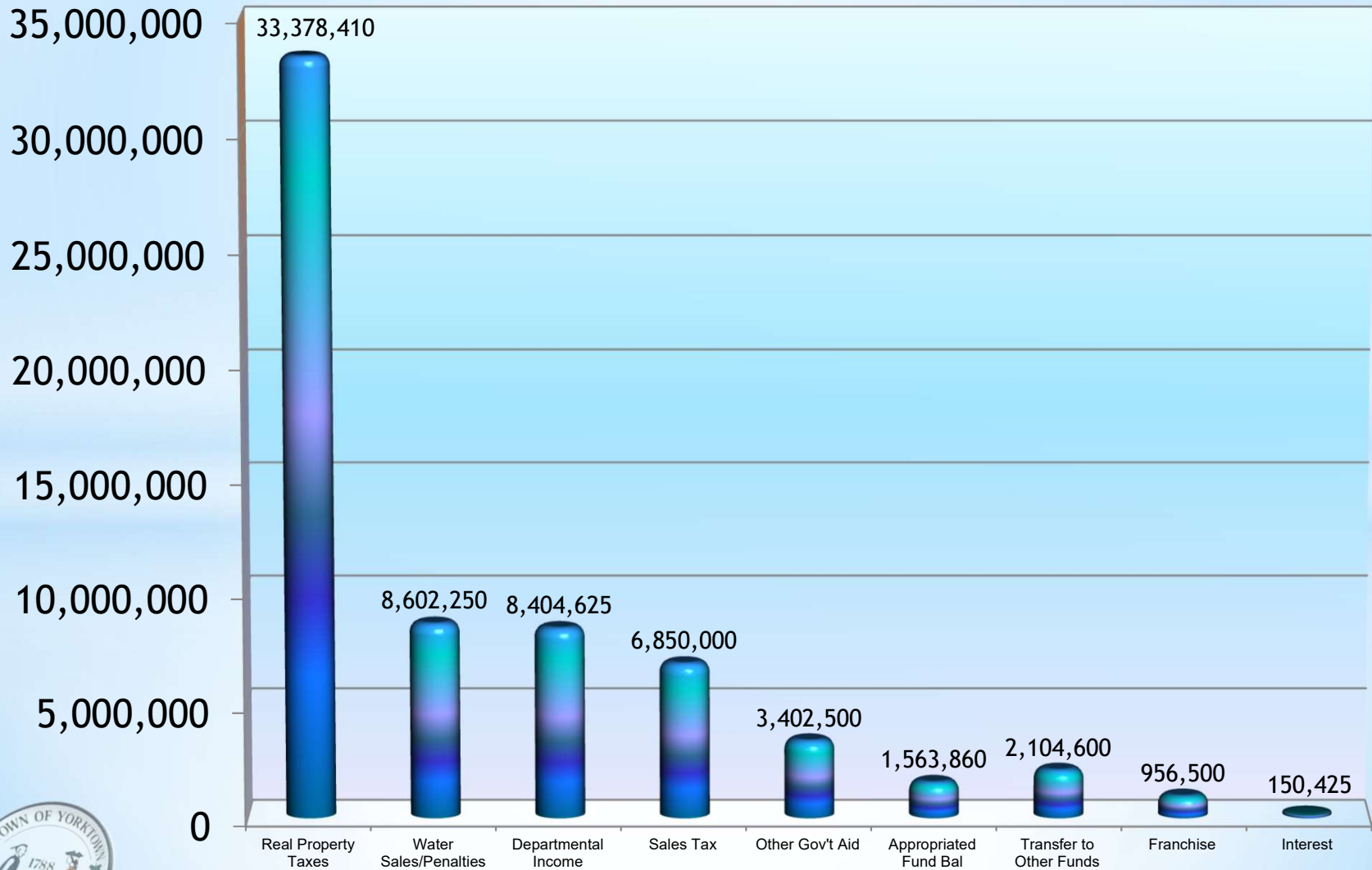
Data as of 8/31/2021

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2023 Adopted Budget Summary								
Fund	Code	2023 Appropriations	2023 Revenue	Appropriated Fund Balance	2023 Tax Levy	2023 Estimated Tax Rate as of 9/23/22*	2022 Actual Tax Rate	Variance %
General	A	32,947,622	18,462,920	1,150,000	13,334,702			
Highway	D	7,121,515	875,250		6,246,265			
Library	L	2,681,170	408,400	100,000	2,172,770			
Subtotal		42,750,307	19,746,570	1,250,000	21,753,737	165.78	167.72	-0.012
Parks								
Amazon Park	AP	12,700	300		12,400	35.35	35.41	-0.002
Bethel Acres	BA	2,750			2,750	14.01	12.74	0.100
Mohegan Improvement	ID	154,765	16,000	64,210	74,555	9.38	9.38	0.000
Mohegan Beach	MB	76,150	750	20,400	55,000	26.50	26.67	-0.006
Mohegan Highlands	MH	36,075	150		35,925	63.09	63.35	-0.004
Shrub Oak Community	SC	66,750	750	2,500	63,500	90.67	90.74	-0.001
Shrub Oak Lake	SL	25,750	500	10,000	15,250	16.84	16.94	-0.006
Sewers								
Osceola Sewer	OS	57,500	300	12,250	44,950	16.97	16.81	0.009
Yorktown Sewer	YS	4,148,354	1,879,880	150,000	2,118,474	528.43	567.15	-0.068
Bonnie & Jill Sewer	GE	8,100	100		8,000	130.25	122.11	0.067
Clover Road Sewer	GA	7,500			7,500	136.79	134.05	0.020
Mohegan East Sewer	GB	243,830	125		243,705	376.40	376.31	0.000
Mohegan West Sewer	GC	70,762	150		70,612	221.83	220.01	0.008
Hunterbrook Sewer	GD	402,896	600	20,000	382,296	190.12	189.74	0.002
Oakside Sewer	GF	78,761	250	7,500	71,011	320.16	318.80	0.004
Hunterbrook Ext 202	GJ	11,500	250	5,250	6,000	13.50	13.16	0.026
Suncrest Sewer	GH	56,850	300	6,500	50,050	857.46	856.60	0.001
Gomer Street Sewer	GI	49,250	100	1,000	48,150	574.10	571.72	0.004
Overlook Sewer	GG	106,500	250	10,000	96,250	710.96	703.21	0.011
Various								
Open Space	C							
Emergency Medical	SM	757,050	25,400		731,650	5.45	5.47	-0.003
Special Refuse	SR	5,955,455	98,925		5,856,530	525.12	388.65	35.115
Water District	SW	10,289,365	8,670,500		1,618,865	14.14	14.80	-0.045
Kitchawan Water District	SW2	44,250	33,750	4,250	6,250	3.04	3.07	-0.009
Grand Total		65,413,170	30,475,900	1,563,860	33,373,410			

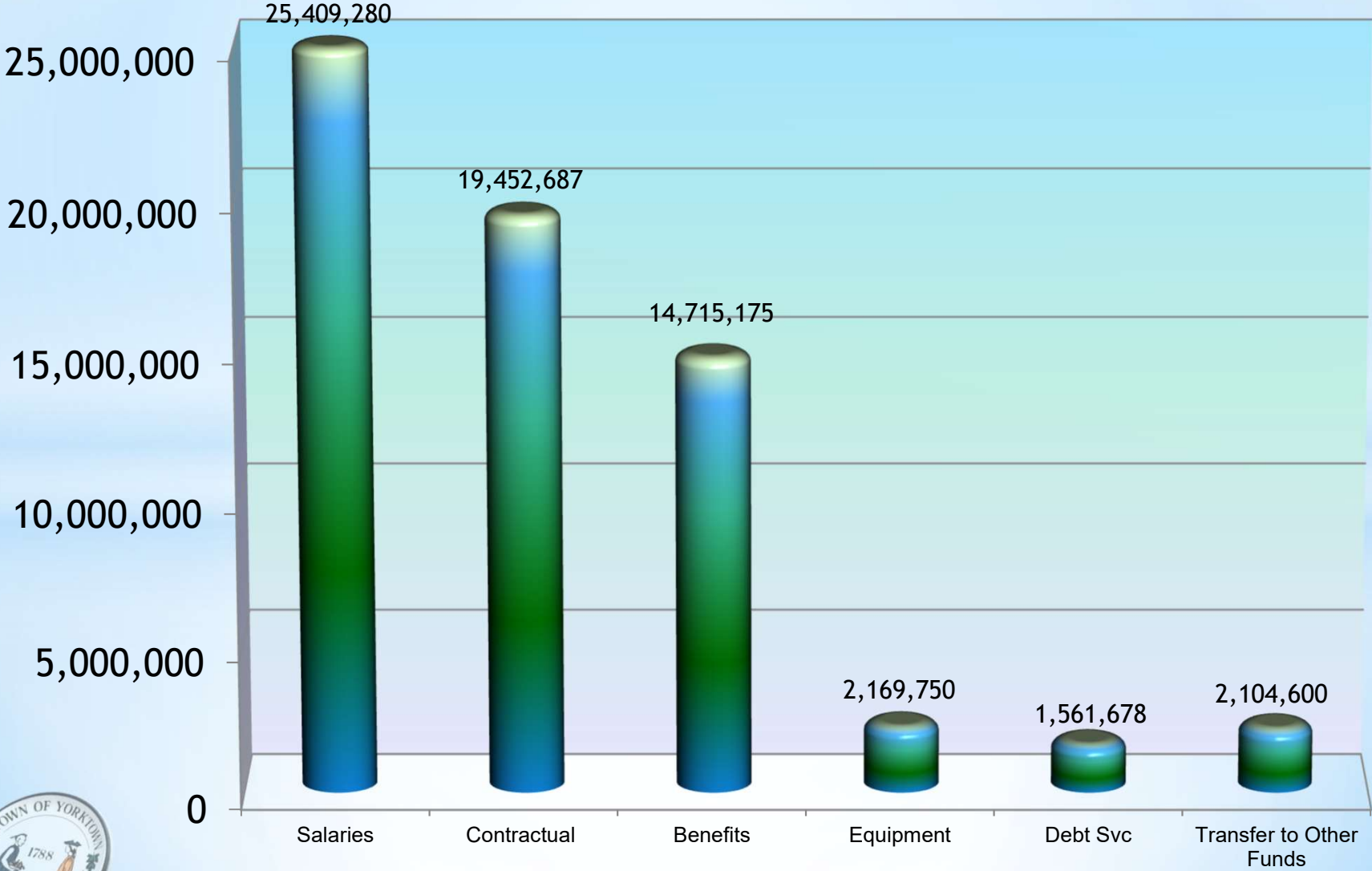
2023 Budgeted Revenues by CATEGORY

\$ 65,413,170



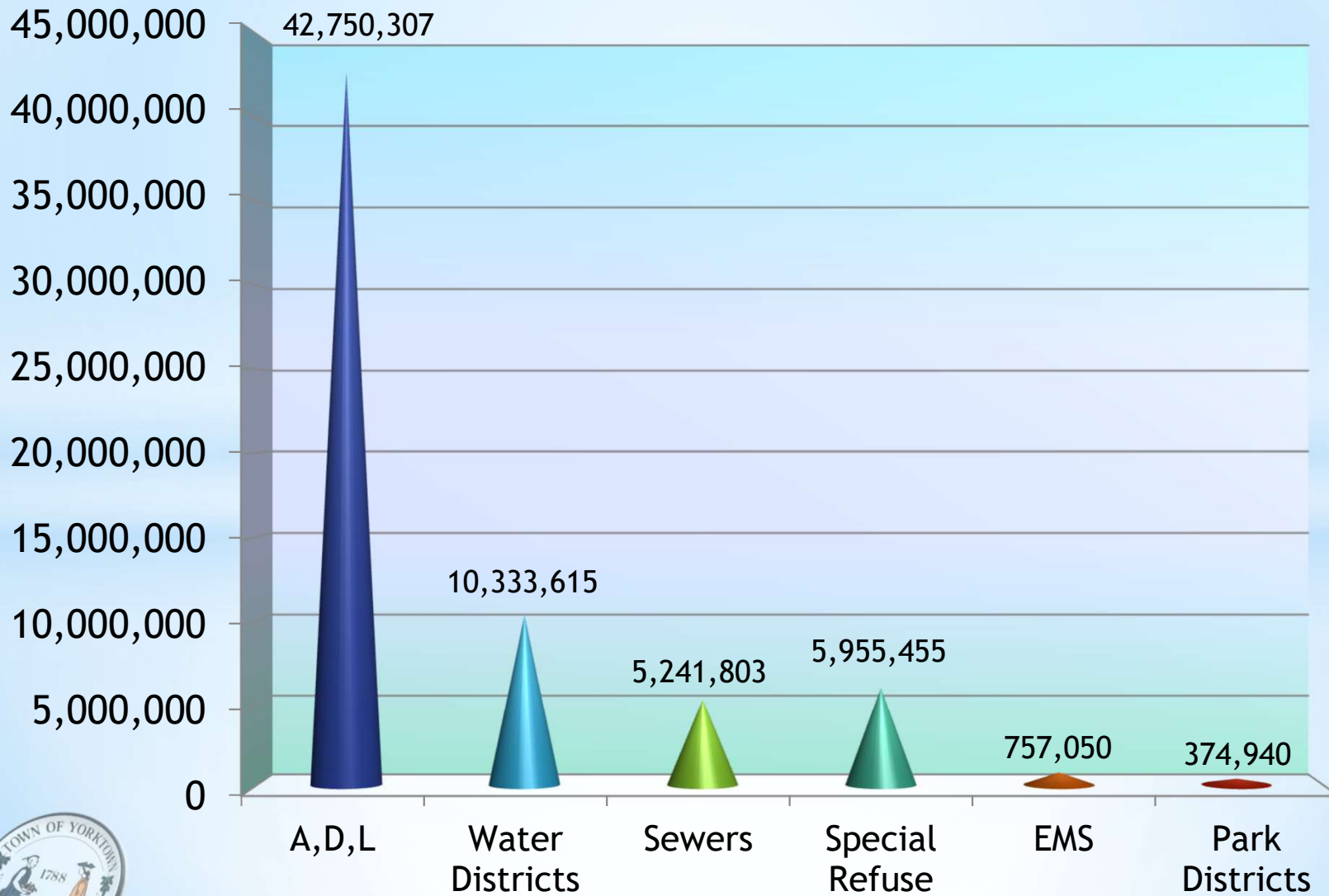
2023 Budgeted Expenditures by CATEGORY

\$ 65,413,170



2023 Budgeted Appropriations by FUND

\$ 65,413,170



Expenditure Comparison 2022 vs. 2023



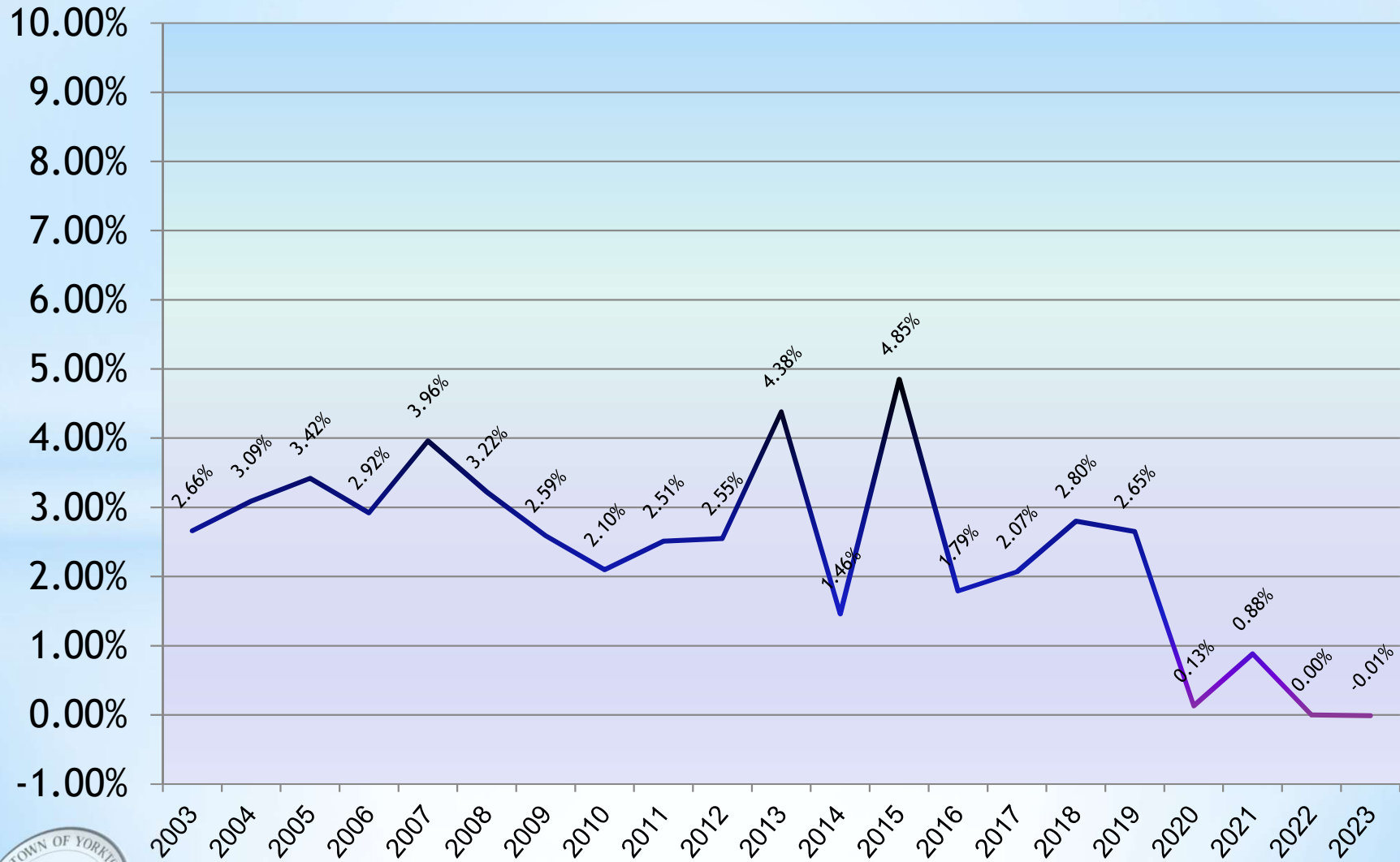
Salaries¹-include PT, OT, Longevity, Lump Sum, Seasonal, Holiday Pay, Lump Vac, Stipend, Night Diff
Benefits²-include Med, Dental, Vision, Retirement, Payroll & MTA Tax, Workers Comp, EAP, Unemp, FSA Admin, Emp Testing

Major Changes to Expenditures

Description	2022 Adopted	2023 Adopted	Difference
Bond Anticipation Notes			
Principal	912,250	309,750	-602,500
Interest	73,750	120,115	46,365
Equipment	1,075,600	924,175	-151,425
Medical (Active)	4,520,125	5,042,600	522,475
Medical (Retirees)	2,344,000	2,207,525	-136,475
Paramedic Contract	715,000	757,050	42,050
Refuse Contract	2,050,000	3,500,000	1,450,000
Retirement	2,497,925	2,458,200	-39,725
Retirement - Police	2,175,500	2,190,900	15,400
Salary - Full Time	14,072,950	14,557,630	504,680
Salary- Police	6,925,000	7,450,550	525,550
Salary - Part Time	1,126,825	1,166,775	39,950
Actual Expense	2021	2022 <i>(as of 10/19/22)</i>	
Workers Comp <i>Includes Medical claims, Expenses, Scheduled Loss of Use (SLU), Indemnity</i>	949,310	435,730	



% Change in Tax Rate



Current vs Prior Budget Comparison

2023 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	32,947,622	18,462,920	1,150,000	13,334,702
Highway	7,121,515	875,250	0	6,246,265
Library	2,681,170	408,400	100,000	2,172,770
Total	42,750,307	19,746,570	1,250,000	21,753,737

2023 Assessment	131,218,411	Tax levy change 22 to 23	(109,724)
2023 Tax Rate	165.78	% Tax rate change 22 to 23	-1.13%

2022 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	32,445,866	17,989,400	1,006,500	13,449,966
Highway	7,117,325	868,500		6,248,825
Library	2,634,620	404,950	65,000	2,164,670
Total	42,197,811	19,262,850	1,071,500	21,863,461

2022 Assessment	130,396,259	Tax levy change 21 to 22	91,328
2022 Tax Rate	167.67	% Tax rate change 21 to 22	-0.34%

BUDGETED TAX RATE SUMMARY					
GENERAL, HIGHWAY, LIBRARY					
1990 - 2023					
Year	Assessed Valuation	Assessed Valuation % Change	Budgeted Tax Rate	Budgeted Tax Rate % Change	A,D,L Appropriations
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	0.97	169.75	0.13	40,161,490
2021	129,403,013	0.84	168.25	-0.88	40,202,738
				Variance %	
2022	130,396,259	0.77	167.72	0.00	42,166,311
2023	131,218,411	0.63	165.78	-0.012	42,750,307

2023 Adopted 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 - Not Including Refuse District:

General, Highway and Library	1,657.83
Water District	141.37
Emergency Medical Services	54.55
<hr/>	
Total	1,853.74
2023 Typical Tax Bill with utilities - Not Including Refuse District	1,853.74
2022 Typical Tax Bill with utilities - Not Including Refuse District	1,879.33
Dollar Amount of Change	(25.59)
% Change	-1.36

Town tax bill for typical resident with Town utilities - Including Refuse District:

Refuse District	525.12
<hr/>	
2023 Typical Tax Bill with utilities - Including Refuse District	2,378.87
2022 Typical Tax Bill with utilities - Including Refuse District	2,268.02
Dollar Amount of Change	110.85
% Change	4.89

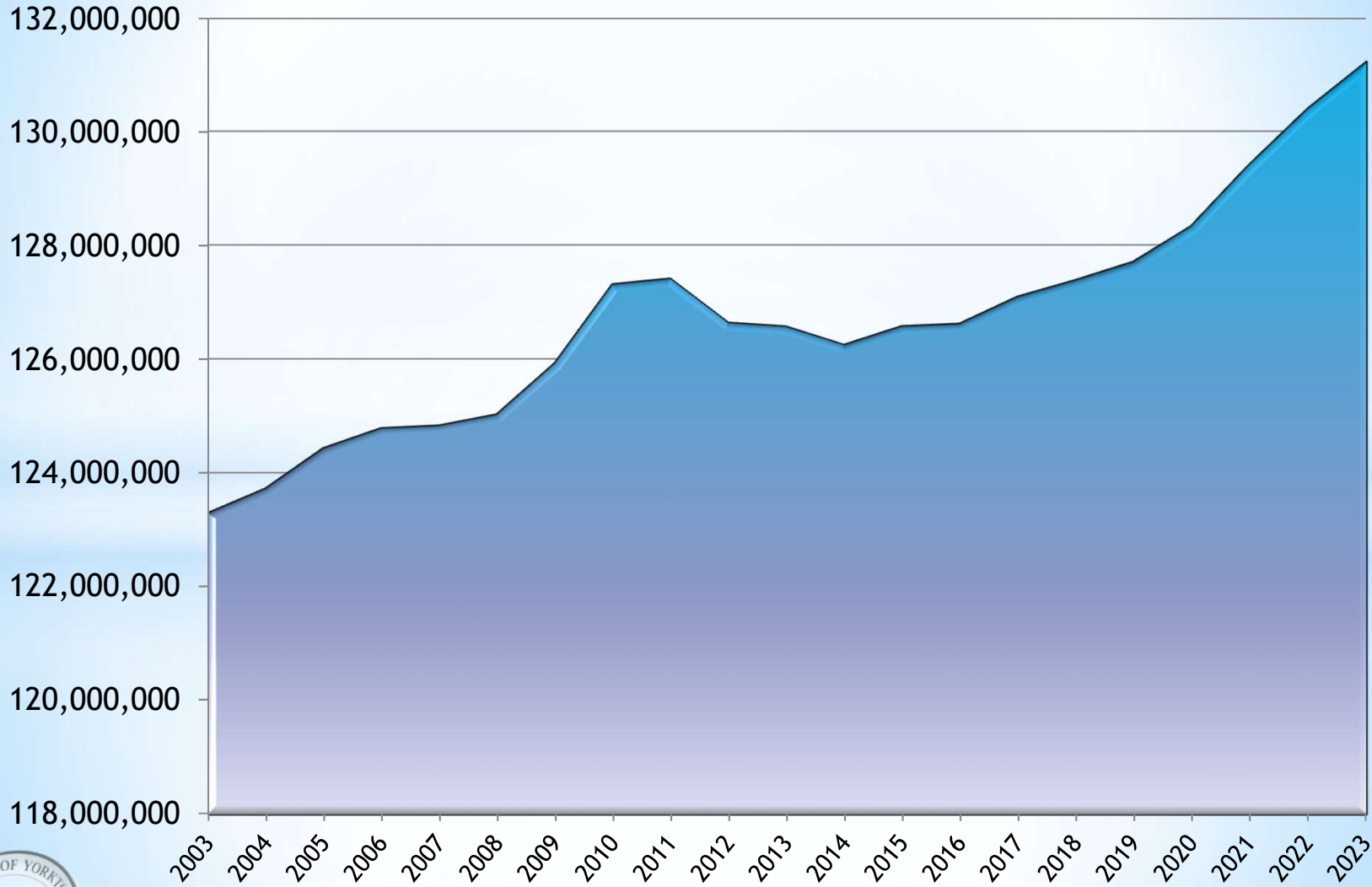
Town tax bill for typical resident without Town utilities - Not Including Refuse District:

General, Highway and Library	1,657.83
Emergency Medical Services	54.55
<hr/>	
Total	1,712.38
2023 Typical Tax Bill without utilities - Not Including Refuse District	1,712.38
2022 Typical Tax Bill without utilities - Not Including Refuse District	1,731.35
Dollar Amount of Change	(18.97)
% Change	-1.10

Town tax bill for typical resident without Town utilities - Including Refuse District:

Refuse District	525.12
<hr/>	
2023 Typical Tax Bill without utilities - Including Refuse District	2,237.50
2022 Typical Tax Bill without utilities - Including Refuse District	2,120.04
Dollar Amount of Change	117.46
% Change	5.54

Assessed Valuation



Fund Balance by Category							
			Non Spendable	Restricted	Assigned	Unassigned	Total
			Fund Balance	Fund Balance	Fund Balance	Fund Balance	Fund Balance
		Code	12/31/2021	12/31/2021	12/31/2021	12/31/2021	12/31/2021
Fund	General	A	773,556	872,699	2,105,974	22,274,392	26,026,621
	Highway	D	72,701		2,576,879		2,649,580
	Library	L	39,370	105,985	2,051,405		2,196,760
Parks	Amazon Park	AP			30,278		30,278
	Bethel Acres	BA			127		127
	Mohegan Improvement	ID			320,083		320,083
	Mohegan Beach	MB			189,703		189,703
	Mohegan Highlands	MH			34,576		34,576
	Shrub Oak Community	SC			247,698		247,698
	Shrub Oak Lake	SL			129,021		129,021
Sewers	Osceola Sewer	OS			162,808		162,808
	Yorktown Sewer	YS	35,124	608,990	2,987,883		3,631,997
	Bonnie & Jill Sewer	GE			59,272		59,272
	Clover Road Sewer	GA			78,790		78,790
	Mohegan East Sewer	GB			4,270		4,270
	Mohegan West Sewer	GC		10,906	31,010		41,916
	Hunterbrook Sewer	GD			183,606		183,606
	Oakside Sewer	GF		64,633	74,397		139,030
	Hunterbrook Ext 202	GJ			159,168		159,168
	Suncrest Sewer	GH			170,545		170,545
	Gomer Street Sewer	GI			30,296		30,296
	Overlook Sewer	GG		59,520	70,139		129,659
Various	Open Space	C			150,388		150,388
	Emergency Medical	SM			41,691		41,691
	Special Refuse	SR	31,948	131,213	455,478		618,639
Water	Water District	SW	63,234	463,547	3,924,157		4,450,938
	Kitchawan Water District	SW2			138,692		138,692
Debt	Debt Service (Stony St)	DS 20		62,662			62,662
	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					

2023 Projected Four Year Financial Model

2023 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	32,947,622	18,462,920	1,150,000	13,334,702
Highway	7,121,515	875,250	0	6,246,265
Library	2,681,170	408,400	100,000	2,172,770
Total	42,750,307	19,746,570	1,250,000	21,753,737

9/23/22 Assessment	130,396,259	Tax levy change 2022 to 2023	(109,724)
2023 Tax Rate	165.78	% Tax rate change 2022 to 2023	-1.13%

2024 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	33,771,313	18,647,549	0	15,123,763
Highway	7,299,553	884,003	0	6,415,550
Library	2,748,199	412,484	0	2,335,715
Total	43,819,065	19,944,036	0	23,875,029

2023 Assessment	131,706,741	Tax levy change 2023 to 2024	2,121,292
2024 Tax Rate	181.27	% Tax rate change 2023 to 2024	9.34%

2025 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	34,615,595	18,834,025	0	15,781,571
Highway	7,482,042	892,843	0	6,589,199
Library	2,816,904	416,609	0	2,400,295
Total	44,914,541	20,143,476	0	24,771,065

2024 Assessment	133,030,394	Tax levy change 2024 to 2025	896,036
2025 Tax Rate	186.21	% Tax rate change 2024 to 2025	2.72%

2026 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	35,480,985	19,022,365	0	16,458,620
Highway	7,669,093	901,771	0	6,767,322
Library	2,887,327	420,775	0	2,466,552
Total	46,037,405	20,344,911	0	25,692,494

2025 Assessment	134,367,350	Tax levy change 2025 to 2026	921,429
2026 Tax Rate	191.21	% Tax rate change 2025 to 2026	2.69%

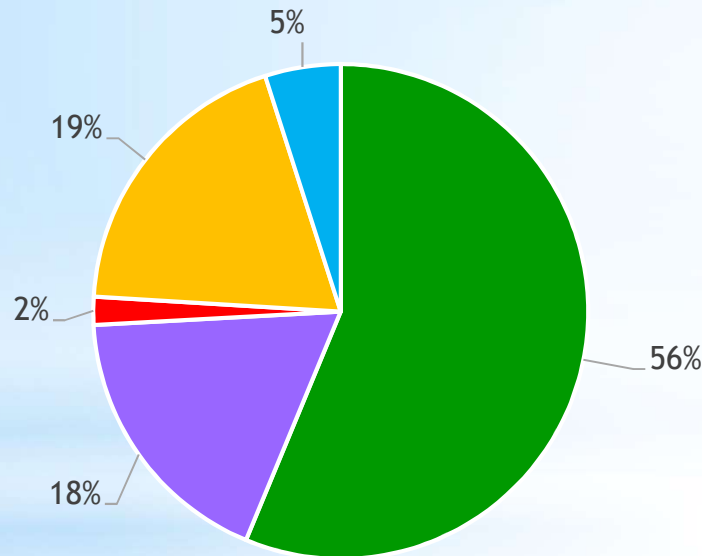
Inflationary assumptions: 1% per year for revenues and 2.5% expenditures

Assessed valuation assumptions: Increase of .5% for annually.

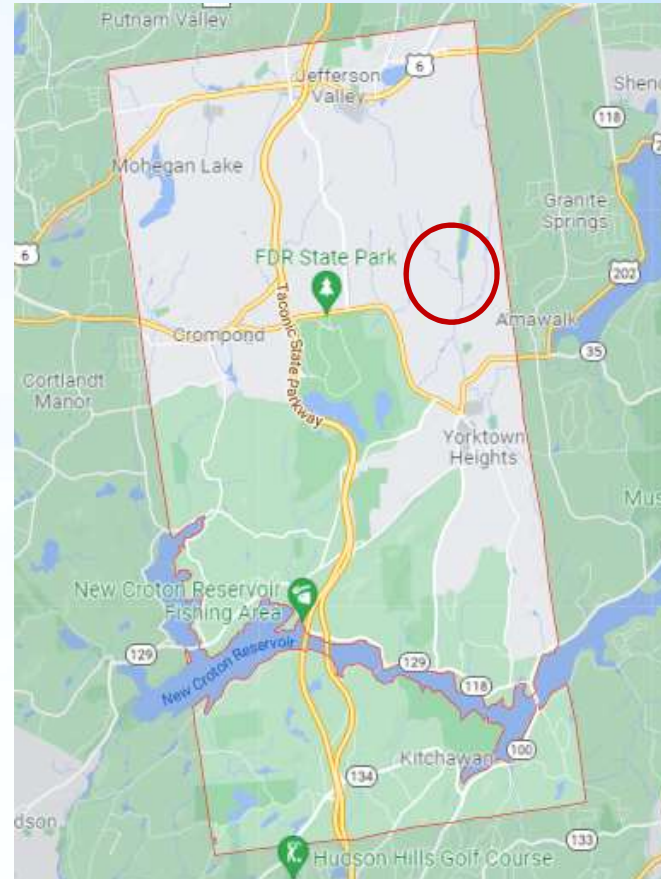
2023 Tentative Budget includes non-reoccurring expenditures

2024-2026 Estimated Budgets do not include a fund balance allocation

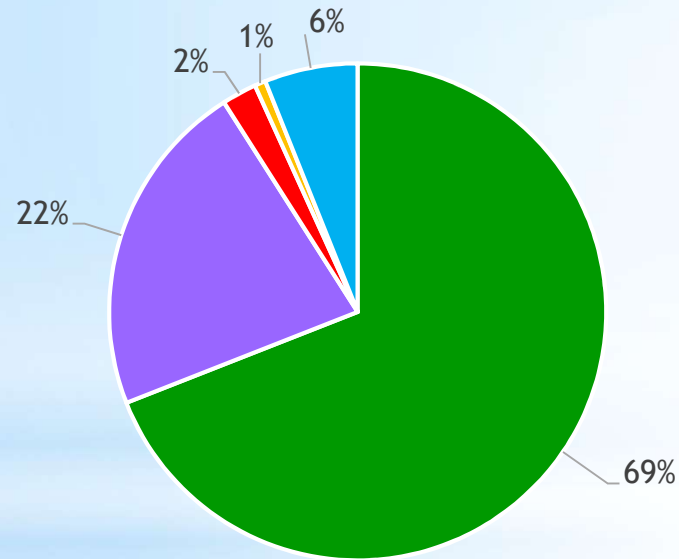
2023 - HOW MY TOWN TAX IS DISTRIBUTED EXAMPLE BASED ON \$10,000 ASSESSMENT



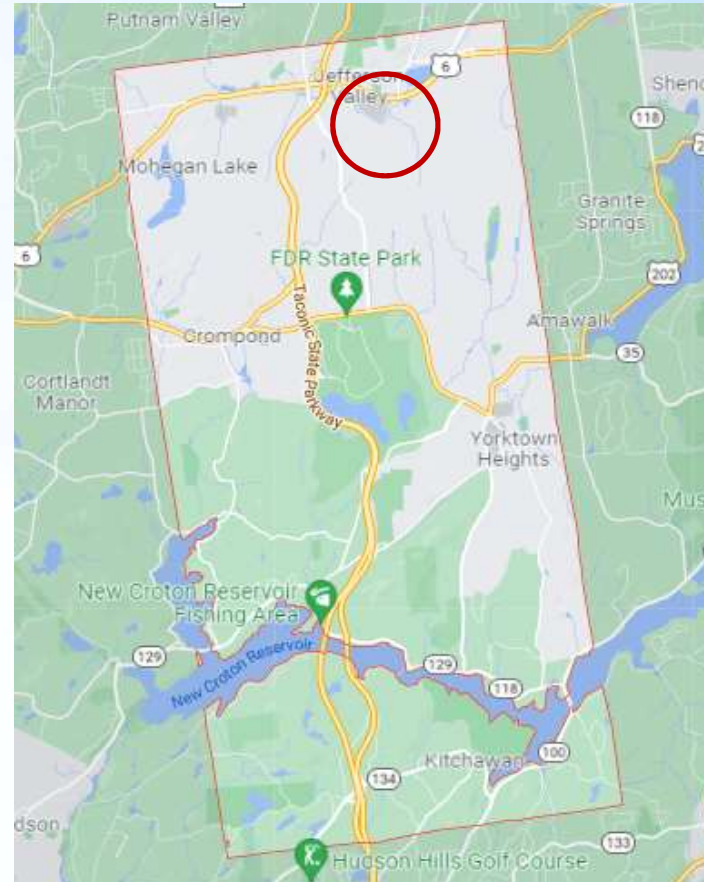
- GENERAL/HIGHWAY/LIBRARY
- REFUSE/RECYCLING
- ADVANCED LIFE SUPPORT
- HALLOCKS MILL SEWAGE
- CONSOLIDATED WATER



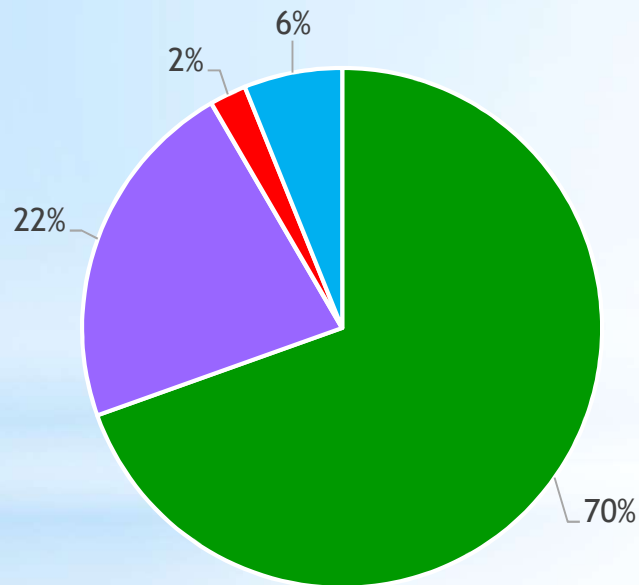
2023 - HOW MY TOWN TAX IS DISTRIBUTED EXAMPLE BASED ON \$10,000 ASSESSMENT



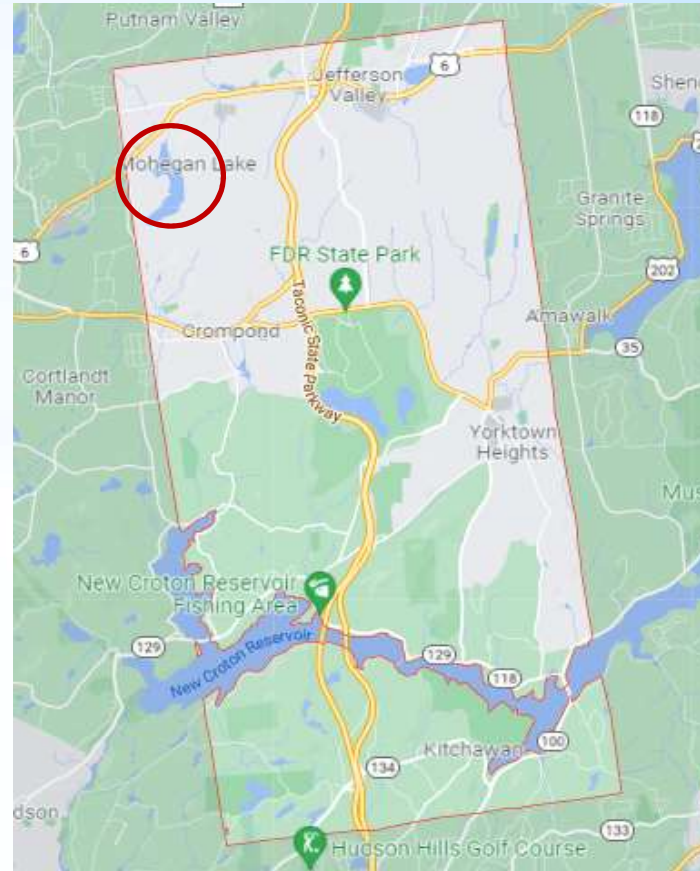
- GENERAL/HIGHWAY/LIBRARY
- REFUSE/RECYCLING
- ADVANCED LIFE SUPPORT
- OSCEOLA SEWER
- CONSOLIDATED WATER



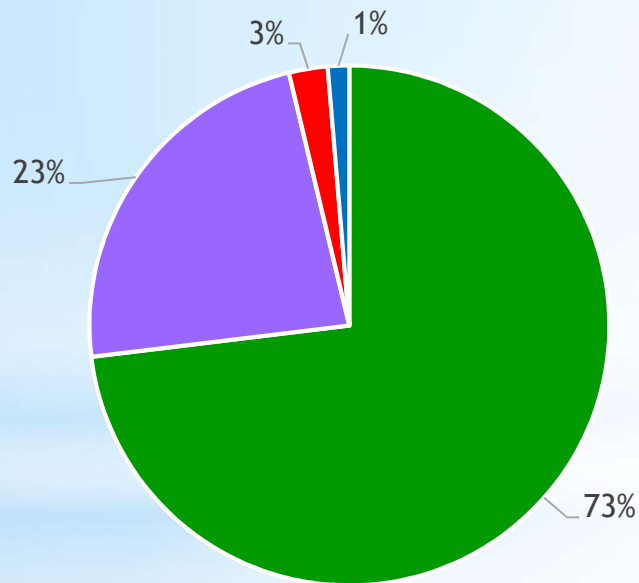
2023 - HOW MY TOWN TAX IS DISTRIBUTED EXAMPLE BASED ON \$10,000 ASSESSMENT



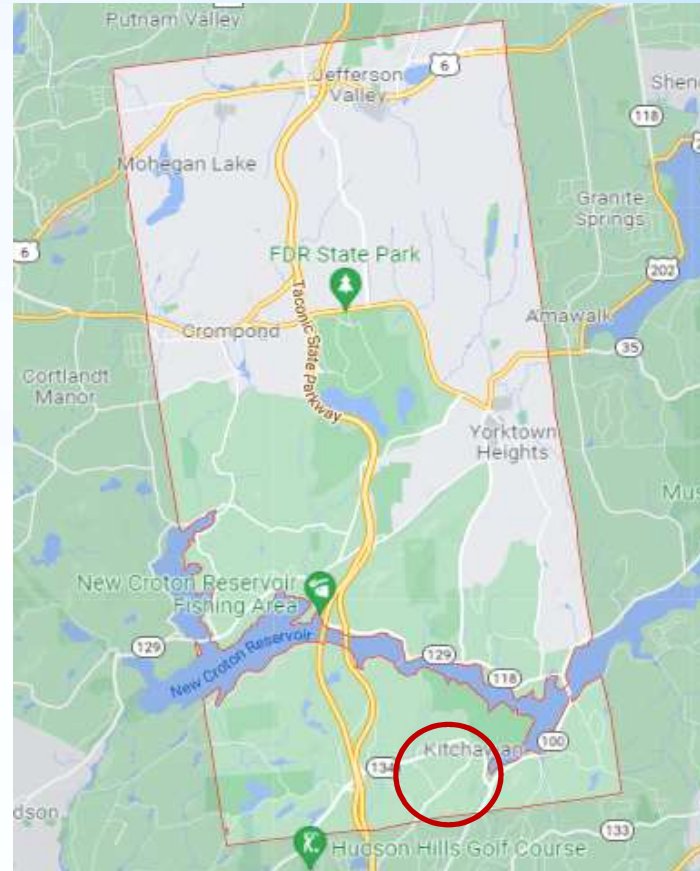
- GENERAL/HIGHWAY/LIBRARY
- REFUSE/RECYCLING
- ADVANCED LIFE SUPPORT
- CONSOLIDATED WATER



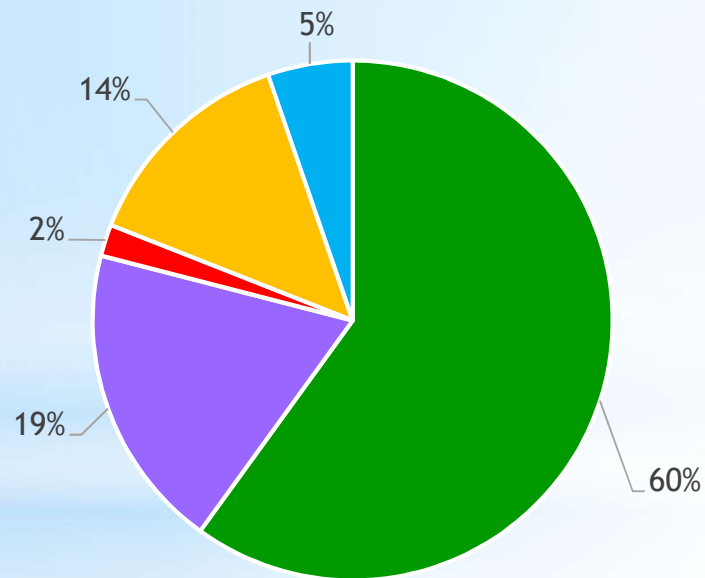
2023 - HOW MY TOWN TAX IS DISTRIBUTED EXAMPLE BASED ON \$10,000 ASSESSMENT



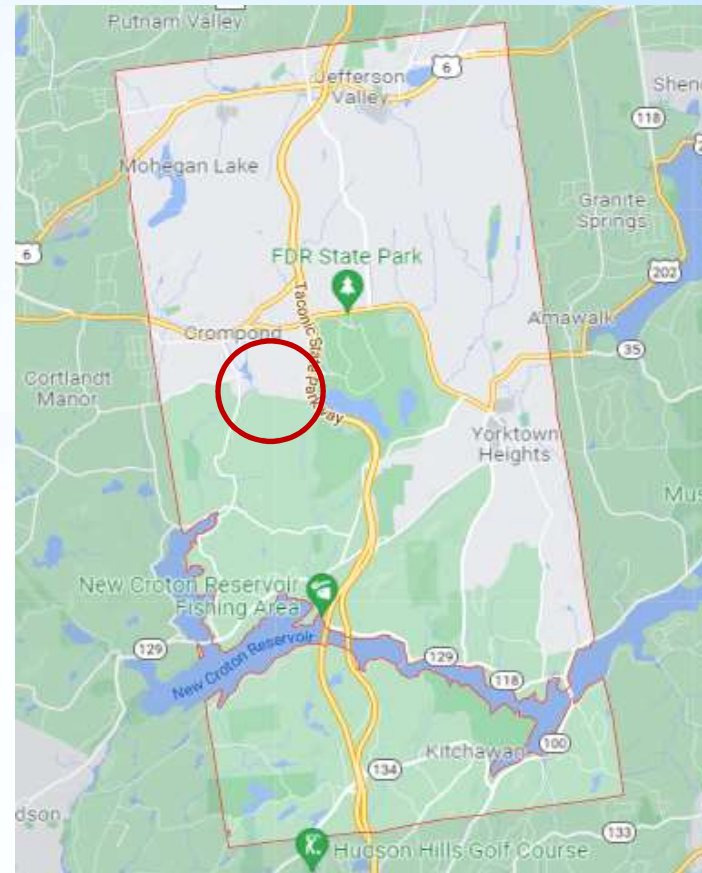
- GENERAL/HIGHWAY/LIBRARY
- REFUSE/RECYCLING
- ADVANCED LIFE SUPPORT
- KITCHAWAN WATER



2023 - HOW MY TOWN TAX IS DISTRIBUTED EXAMPLE BASED ON \$10,000 ASSESSMENT

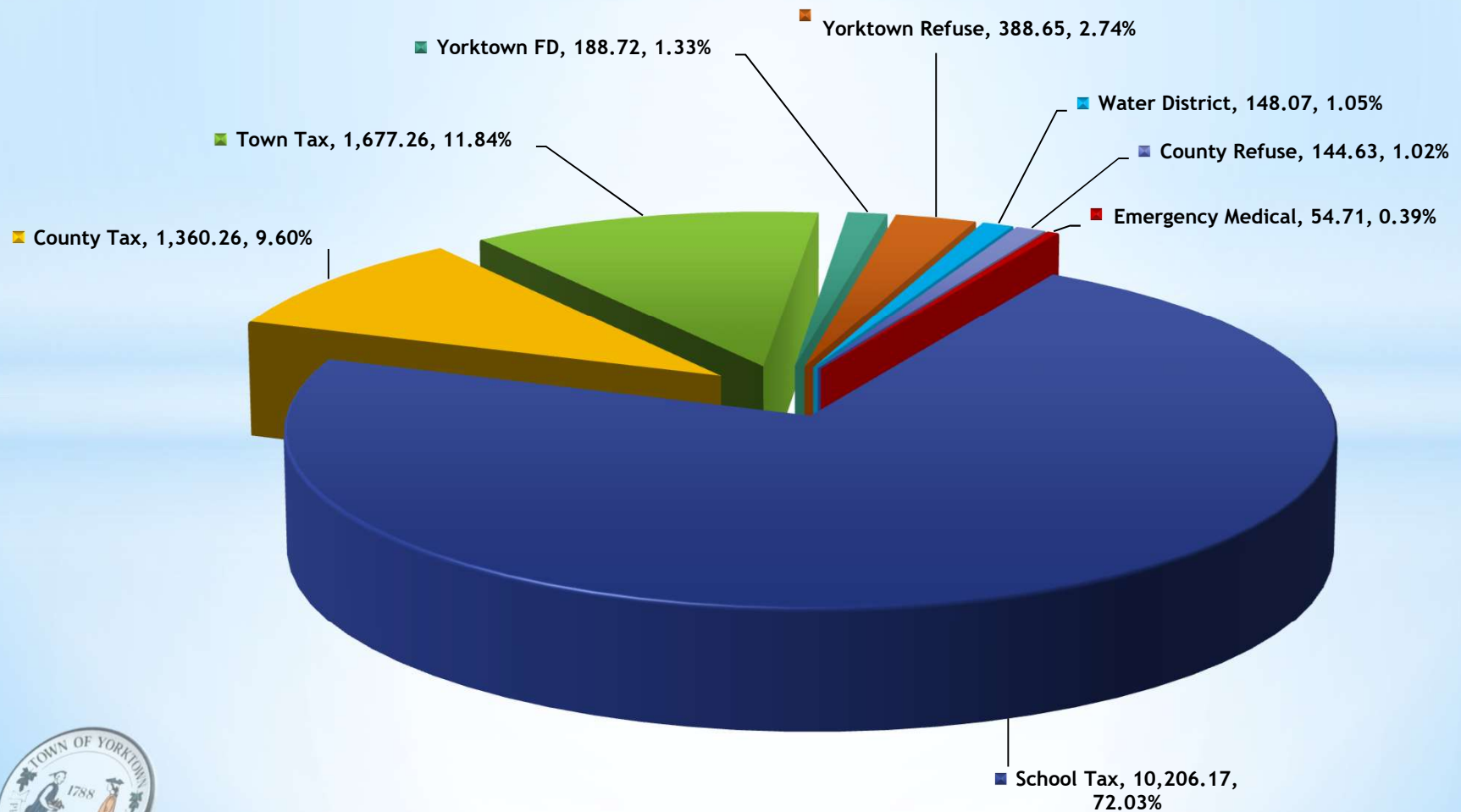


- GENERAL/HIGHWAY/LIBRARY
- REFUSE/RECYCLING
- ADVANCED LIFE SUPPORT
- HUNTERBROOK SEWER
- CONSOLIDATED WATER



What does your tax bill pay for if you live in the Yorktown Central School District?

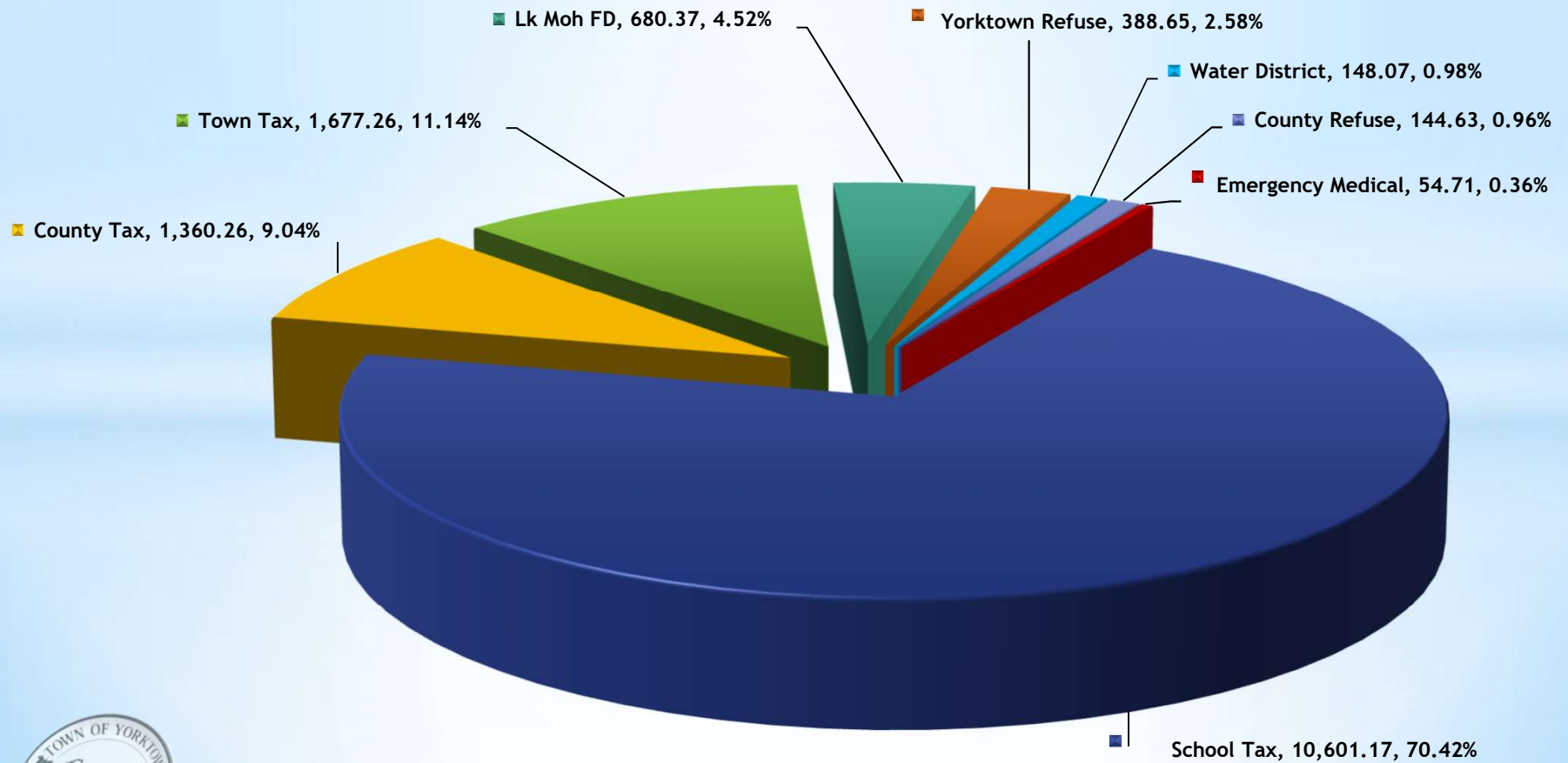
2022 Town/County & 2022-23 School Taxes: \$14,168.47*



**Does not include sewer taxes; Based on \$10,000 assessed value*



What does your tax bill pay for if you live in the Lakeland Central School District? 2022 Town/County & 2022-23 School Taxes: \$15,055.11*



**Does not include sewer taxes; Based on \$10,000 assessed value*

