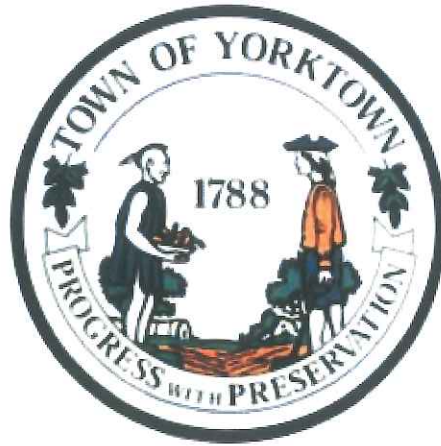


Town of Yorktown, NY

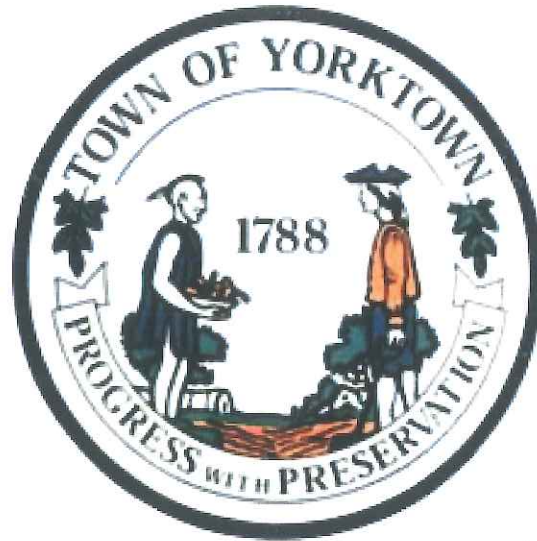
2018 Preliminary Budget



November 16, 2017

Town Supervisor
Town Board
Comptroller

~ Michael Grace
~ Gregory Bernard, Thomas Diana, Ed Lachterman, Vishnu Patel
~ 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.

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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 240 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 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, stormwater 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.



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 by October 20
- The Town Board met with various department heads on November 15th & 16th, 2017 to discuss the tentative budget. The Board adopted a Preliminary budget on November 16, 2017 for general public comment in December at a public hearing.
- The Public Hearing on the Preliminary Budget will be held on December 5, 2017
- 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 5, 2017 but no later than December 20, 2017.
- The budget must be recorded in the minutes of the Town Board. The budget takes effect on January 1, 2018, 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, 2017, the Preliminary budget adopted by the Town Board On November 16, 2017 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.



YORKTOWN

MUNICIPAL PROFILES IN WESTCHESTER COUNTY, NEW YORK

American Community Survey, 2005-2009

POPULATION DATA

Total Population:	37,538
Area and density:	18.4
Square miles:	2,040.1
Persons per square mile*:	
Population by race and Hispanic origin	
White:	32,881 87.6%
Black:	981 2.6%
American Indian:	35 0.1%
Asian and Pacific Islander:	2,001 5.3%
Other:	1,297 3.5%
Two or more races:	343 0.9%
Hispanic (may be of any race):	3,139 8.4%
Age	
Under 5:	1,869 5.0%
5-17:	7,729 20.6%
18-34:	5,234 13.9%
35-64:	17,624 46.9%
65-84:	4,227 11.3%
85 and over:	855 2.3%

Place of birth and citizenship

Native:	32,750 87.2%
Born in New York State:	29,526 78.7%
Born in Different State:	2,770 7.4%
US Citizen Not Born in US:	454 1.2%
Foreign Born	4,788 12.8%
Naturalized Citizen:	3,091 8.2%
Not a Citizen:	1,697 4.5%

Top countries of origin

Italian	10,424
Irish	5,704
German	2,451
Russian	1,527
Polish	1,455

Ability to speak English

	People in cannot speak language group	People who English well	% of language group
Spanish Speaking:	1,772	70	4.0%
Other Indo-European:	3,398	292	8.6%
Asian Speaking:	1,176	107	9.1%

HOUSEHOLD DATA

Total Households:	13,128
Average household size:	2.85
Family Households (families):	
Families with own children under 18:	10,225
Married-couple families:	9,271
Married-couples with children under 18:	8,762
Female-headed households:	4,289
Female-headed households:	1,156
Non-family households:	1,233
Householder living alone:	3,354
Householder 65+ living alone:	2,592
	1,311

Children under 18 living in single-parent households: 1,283

HOUSING DATA

Total housing units:	13,494
Housing occupancy and tenure	
Occupied housing units:	13,128 97.3%
Vacant units:	366 2.7%
Owner-occupied:	11,233 85.6%
Renter-occupied:	1,895 14.4%
Housing units in structure	
Single-family:	10,866
2 to 9 units:	1,925
10 to 19 units:	394
20 to 49 units:	57
50 or more units:	254
Mobile home / other:	0
Year housing built	
Median Year Built:	1965
2000 or later:	708
1990 to 2000:	1,171
1980 to 1989:	2,285
1970 to 1979:	1,628
1960 to 1969:	2,663
1950 to 1959:	3,053
1949 or earlier:	1,965

Monthly renter costs

Average rent:	\$1,018
Housing Units by Range in Rent	
Total specified renter units:	1,895 100.0%
<\$500:	317 16.7%
\$500—800:	246 13.0%
\$800—1,249:	513 27.1%
\$1,250—2,000:	552 29.1%
\$2,000 or more:	216 11.4%
No cash rent:	51 2.7%

Cost-burdened households

Total specified household:	10,401
Cost-Burdened Renters:	834
Cost-Burdened Owners w/ mortgage:	3,692

Overcrowded housing units

Total occupied housing units:	13,128 100.0%
Persons per room	13,021 99.2%
1 or less:	102 0.8%
1 to 1 1/2:	102 0.8%
1 1/2 to 2:	5 0.0%
2 or more:	5 0.0%

EDUCATION DATA

Educational attainment	25,166 100.0%
Total persons 25 and over:	
No HS Diploma:	1,411 5.6%
High School Graduate:	5,992 23.8%
Some College:	4,450 17.7%
Associate's:	1,385 5.5%
Bachelor's:	5,990 23.8%
Graduate Degree or Higher:	5,938 23.6%

School enrollment

Total persons 3 and over enrolled in school:	10,659
Preschool / kindergarten:	1,128
Elementary:	4,785
High School:	2,341
College:	1,624
Graduate or Professional School:	581

EMPLOYMENT DATA

Employment	20,141
Total civilian labor force:	
Occupation of residents	
Total employed residents:	19,037 100.0%
Management:	9,406 49.4%
Services:	2,160 11.3%
Sales and office:	5,185 27.2%
Construction:	1,497 7.9%
Production and transport:	780 4.1%
Farming:	9 0.0%

Residents commuting to work	
Average travel time to work:	32 minutes
Total commuters 16 and over:	
Drove to work alone:	17,521 94.2%
Carpooled:	14,405 82.2%
Public transportation:	1,622 9.3%
Other means:	1,053 6.0%
Worked at home:	441 2.5%
	1,075 5.8%

INCOME DATA

Household Income	\$45,378
Per capita:	\$105,386
Average household:	\$129,224
Average family:	
Households by Income Range	
Total households:	13,128
Less than \$15,000:	634
\$15,000 to \$29,999:	844
\$30,000 to \$44,999:	1,082
\$45,000 to \$59,999:	1,010
\$60,000 to \$74,999:	862
\$75,000 to \$99,999:	1,689
\$100,000 to \$149,999:	3,077
\$150,000 or more:	3,930

Poverty status	37,411 100.0%
Total poverty universe**:	701 1.9%
Total persons in poverty:	



Prepared by:
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Source:
U.S. Census Bureau American Community Survey (ACS) 2005-2009. 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.westchestergov.com/census-and-statistics>

**Square mileage represents land area and inland waterbodies, 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.

Exemption Impact Report

Assessment Year: 2017

County: Westchester
 SWIS Code: 555400

Town Value Report

Municipality: Yorktown
 Total Assessed Val: 152,158,261
 Uniform Percentage: 2.38

Equalized Total Assessed Value = 6,393,204,243

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
10100	SPECIAL DISTRICT	RP TL 410	8	2,029,411	0.03
12100	ST OWNED	RP TL 404(1)	51	134,065,546	2.10
13100	CNTY OWNED	RP TL 406(1)	18	37,903,361	0.59
13360	NYC AQUEDUCT	RP TL 406(4)	44	68,392,436	1.07
13500	TOWN OWNED	RP TL 406(1)	351	108,881,302	1.70
13800	SCHL OWNED	RP TL 408	16	361,644,957	5.66
13850	BOCES	RP TL 408	14	11,367,647	0.18
13870	SP/DST OWN	RP TL 410	4	245,798	0.00
14110	POST OFFIC	State L 54	1	3,012,605	0.05
14200	FOREIGN GO	RP TL 418	9	3,731,092	0.06
21600	CLERGY-RES	RP TL 462	3	1,449,579	0.02
25110	RELIGIOUS	RP TL 420-a	41	53,437,394	0.84
25120	EDUCATIONL	RP TL 420-a	37	36,125,000	0.57
25130	CHARITABLE	RP TL 420-a	4	2,107,142	0.03
25230	MENTAL IMP	RP TL 420-a	6	2,941,176	0.05
25300	OTH NONPRF	RP TL 420-b	11	13,035,714	0.20
26050	AGR. SOCIETY	RP TL 450	2	1,283,613	0.02
26100	VETS ORG.	RP TL 452	1	338,235	0.01
26400	INC VOL FR	RP TL 464(2)	13	13,544,117	0.21
27350	CEMETERY	RP TL 446	3	630,252	0.01
28120	DISABLED RESIDENCE	RP TL 422	4	2,407,563	0.04
28520	NURSING HOME	RP TL 422	5	19,376,050	0.30
28540	MENTAL/DISABLE	RP TL 422	6	3,701,680	0.06
29350	LIBRARY	RP TL 438	2	8,029,411	0.13
33551	TOWN IN REM	RP TL 406(5)	13	556,722	0.01
41101	VETERANS	RP TL 458	166	27,699,789	0.43
41121	WAR VET CT	RP TL 458-a	637	28,093,487	0.44
41131	COMBAT VET CT	RP TL 458-a	388	27,903,445	0.44
41141	DISABLED VET CT	RP TL 458-a	118	10,110,042	0.16
41161	COLD WAR VET	RP TL 458-b	95	4,392,689	0.07
41171	DIS. COLD WAR VET	RP TL 458-b	7	238,571	0.00
41400	CLERGY	RP TL 460	4	252,100	0.00
41681	C/T VOL FIRE & AMB	RP TL 466-c, d, e, g	45	1,640,588	0.03
41720	AG-COUNTY	Ag-Mkts L 305	20	5,476,848	0.09
41730	AGR-INDAPP	Ag-Mkts L 306	1	196,890	0.00
41800	AGED-ALL C/T/S	RP TL 467	104	11,901,596	0.19
41801	AGED-CITY/TOWN	RP TL 467	217	15,806,050	0.25
41900	PHYS-DSBLD	RP TL 459	1	30,462	0.00
41930	DSBL-INCOM C/T/S	RP TL 459-c	6	481,806	0.01
41931	DSBL-INCOM C/T	RP TL 459-c	3	296,134	0.00
42100	AG BUILDING	RP TL 483-a	2	313,025	0.00
47460	FORESTED LAND	RP TL 480-a	3	405,840	0.01
48510	LIMITED PROFIT	PHFL 33(1)(a)	1	2,720,588	0.04
	Total Exemptions (No System EX's)		2,485	1,028,197,753	16.08

Exemption Impact Report

Assessment Year: 2017

County: Westchester
SWIS Code: 555400

Town Value Report

Municipality: Yorktown
Total Assessed Val: 152,158,261
Uniform Percentage: 2.38

Equalized Total Assessed Value = 6,393,204,243

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
Total Exemptions (with System EX's)			2,485	1,028,197,753	16.08

Values have been equalized using the Uniform Percentage of Value.

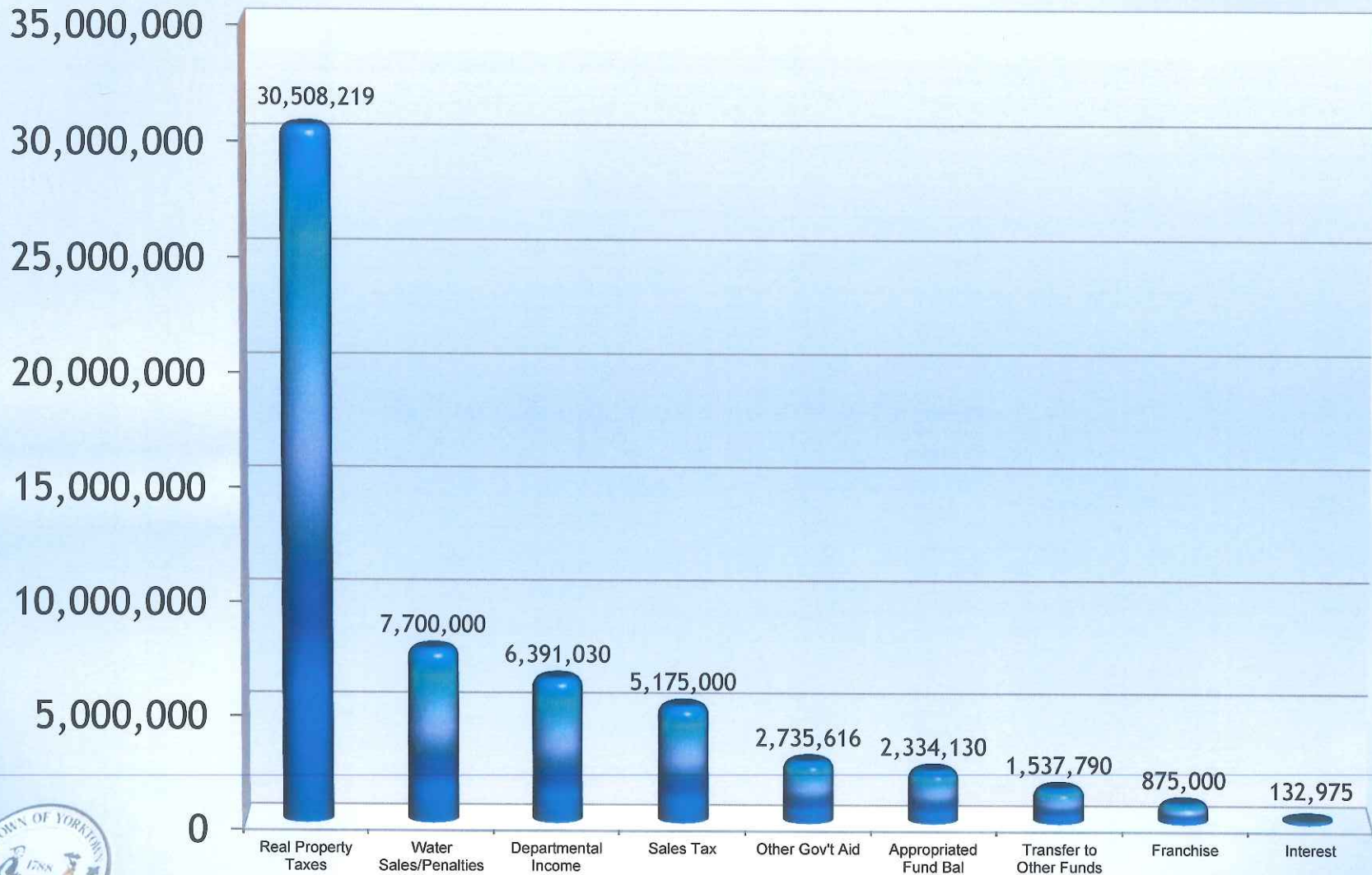
The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

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

2018 Preliminary Budget Summary								
Fund	Code	2018 Appropriations	2018 Revenue	Appropriated Fund Balance	2018 Tax Levy	2018 Tax Rate	2017 Tax Rate	% Change
General	A	28,929,825	14,226,705	1,075,000	13,628,120			
Highway	D	5,994,250	603,410		5,390,840			
Library	L	2,542,105	448,750	75,000	2,018,355			
Subtotal		37,466,180	15,278,865	1,150,000	21,037,315	165.15	160.66	2.80
Parks								
Amazon Park	AP	12,250	250		12,000	34.99	37.58	-6.89
Bethel Acres	BA	2,000			2,000	10.20	10.20	0.04
Mohegan Improvement	ID	88,030	10,550	3,380	74,100	9.50	9.53	-0.36
Mohegan Beach	MB	55,275	275		55,000	27.28	29.20	-6.59
Mohegan Highlands	MH	28,475	100		28,375	51.73	58.24	-11.18
Shrub Oak Community	SC	63,400	400		63,000	91.73	103.98	-11.78
Shrub Oak Lake	SL	8,500			8,500	9.77	11.59	-15.73
Sewers								
Osceola Sewer	OS	47,270	600	6,250	40,420	15.26	16.77	-9.02
Yorktown Sewer	YS	4,180,780	1,400,291	412,500	2,367,989	578.28	578.59	-0.05
Bonnie & Jill Sewer	GE	15,950			15,950	259.69	260.66	-0.37
Clover Road Sewer	GA	12,280	12,280		0	0.00	0.00	
Mohegan East Sewer	GB	223,150	250		222,900	343.50	312.31	9.99
Mohegan West Sewer	GC	62,950	250		62,700	196.97	194.46	1.29
Hunterbrook Sewer	GD	285,360	950		284,410	140.48	175.38	-19.90
Oakside Sewer	GF	63,850	500	11,000	52,350	236.02	197.93	19.25
Hunterbrook Ext 202	GJ	174,850	1,000	50,000	123,850	278.71	330.97	-15.79
Suncrest Sewer	GH	39,450	500		38,950	667.29	655.30	1.83
Gomer Street Sewer	GI	36,550	100		36,450	434.60	427.45	1.67
Overlook Sewer	GG	78,850	500	10,500	67,850	501.18	568.22	-11.80
Various								
Open Space	C		0				30.00	
Emergency Medical	SM	566,850	26,750		540,100	4.14	4.33	-4.32
Special Refuse	SR	4,447,260	62,250	290,500	4,094,510	367.10	408.43	-10.12
Water District	SW	9,399,750	7,725,500	400,000	1,274,250	11.44	12.31	-7.07
Kitchawan Water District	SW2	30,500	25,250		5,250	2.57	2.57	0.15
Grand Total		57,389,760	24,547,411	2,334,130	30,508,219			

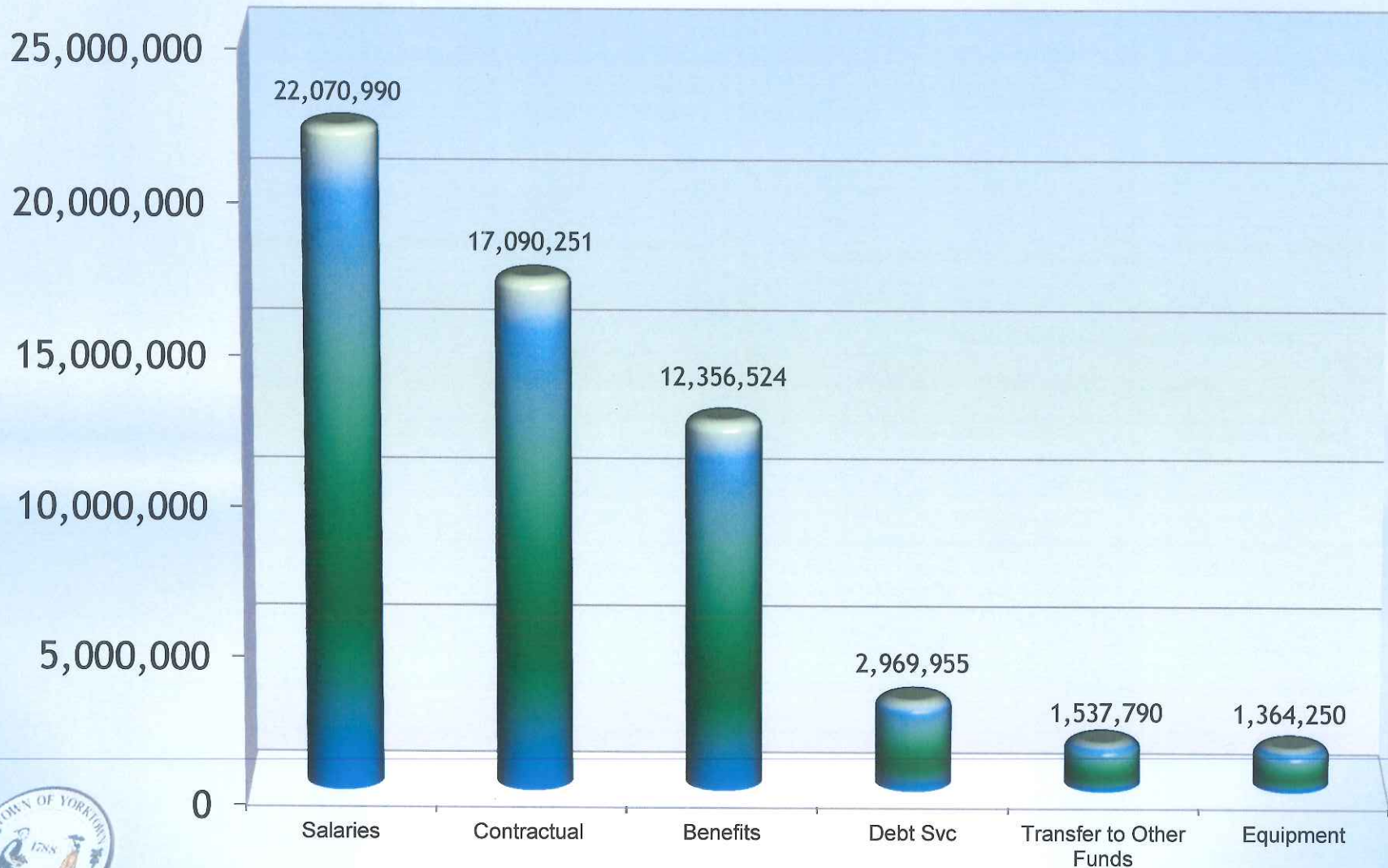
2018 Budgeted Revenues by CATEGORY

\$ 57,389,760



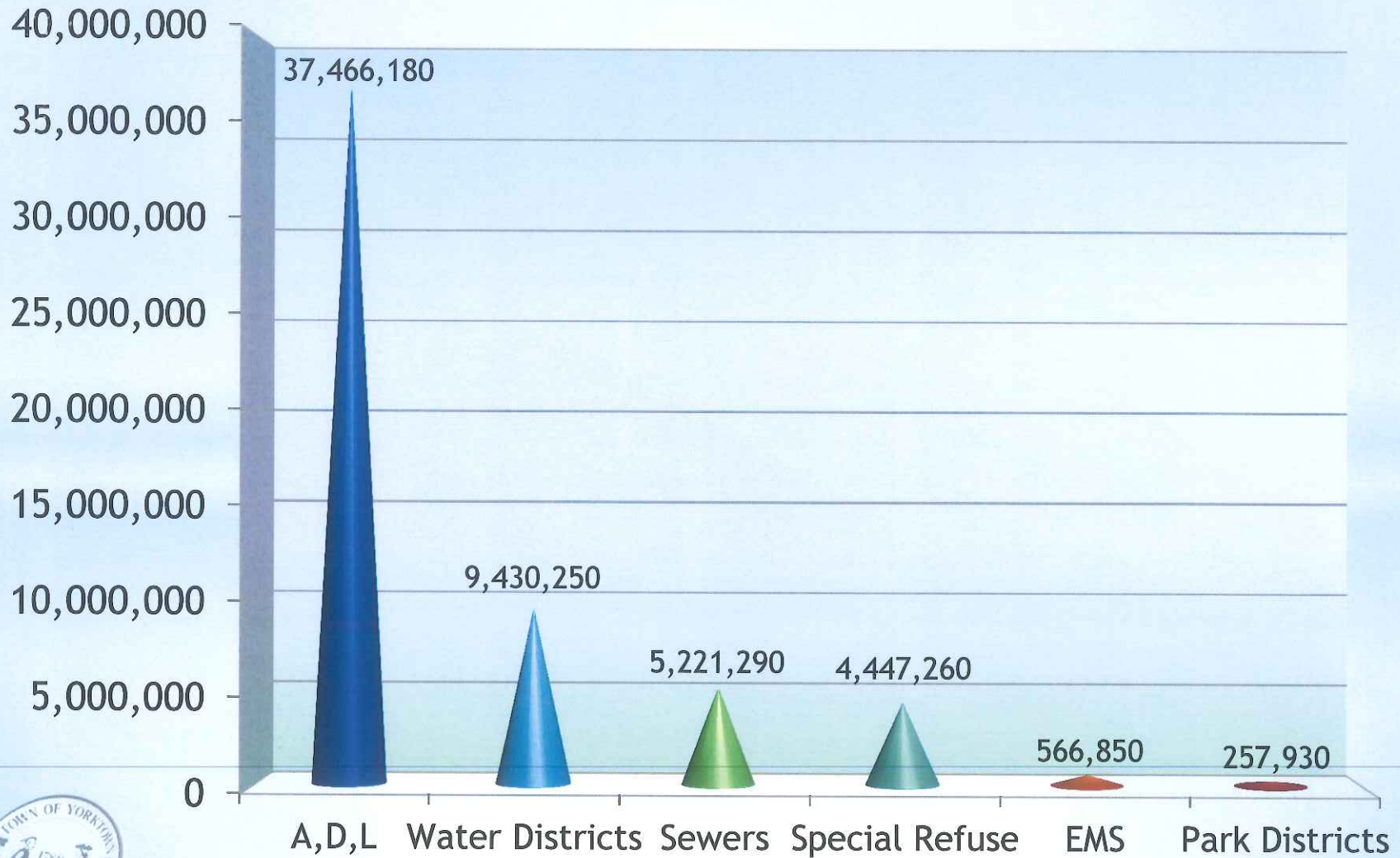
2018 Budgeted Expenditures by CATEGORY

\$ 57,389,760

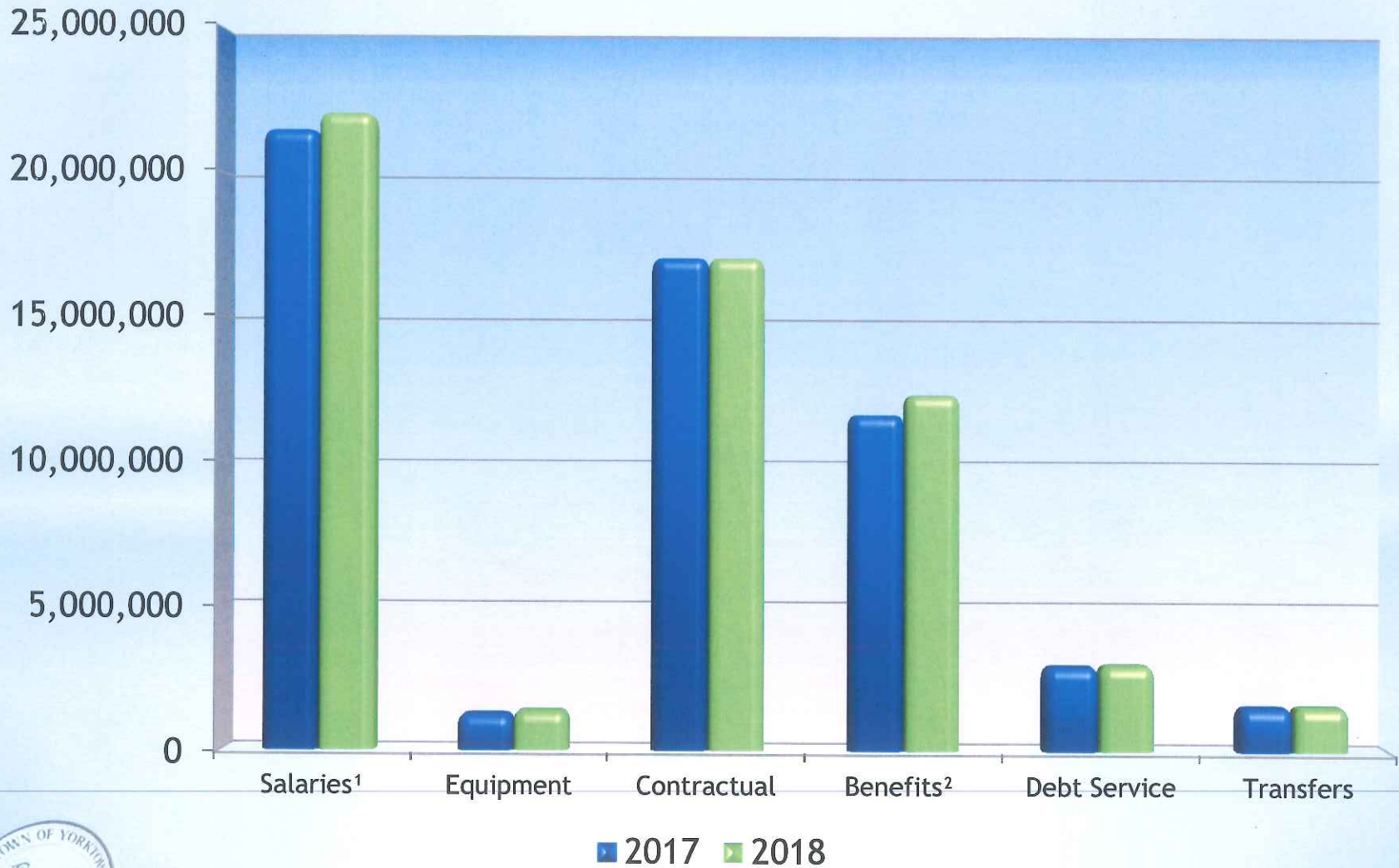


2018 Budgeted Appropriations by FUND

\$ 57,389,760



Expenditure Comparison 2017 vs. 2018



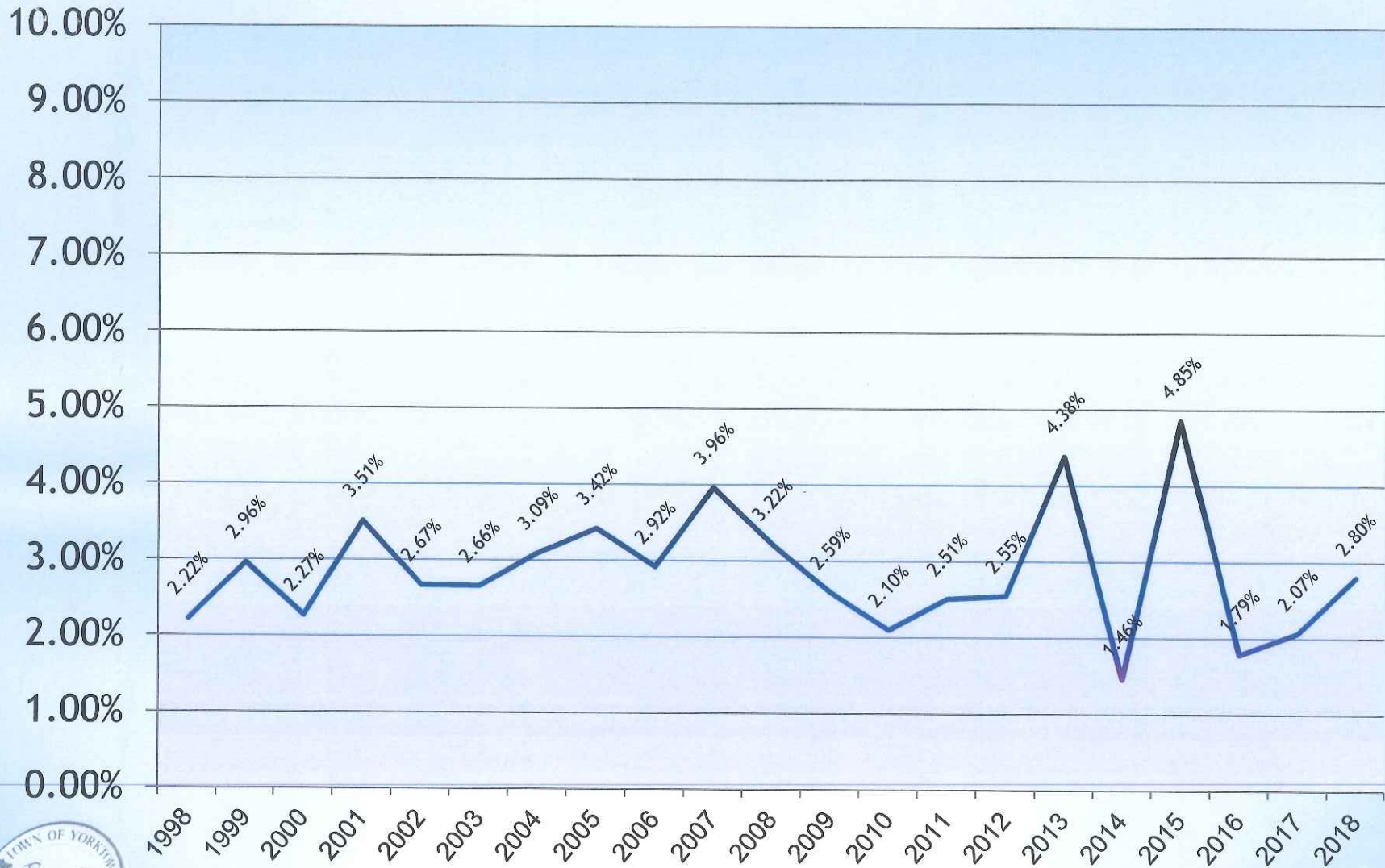
Salaries¹-include PT, OT, Longevity, Lump Sum, Seasonal, Holiday Pay, Lump Vac, Stipend, Night Diff
Benefits²-include Med, Dental, Vision, Retirement, Payroll & MTA Tax, Workers Comp, EAP, Unemp, FSA Admin, Emp Testing

Major Changes to Expenditures

Budgeted Expense	2017	2018
Debt	2,928,170	2,957,575
Medical (Active)	3,637,500	3,992,650
Medical (Retirees)	1,125,750	1,164,000
Paramedic Contract	598,950	550,000
Paving	250,000	500,000
Refuse Contract	2,504,800	2,000,000
Retirement	4,462,100	4,743,400
Salary	12,445,610	12,672,255
Actual Expense	2016	2017 (to date)
Workers Comp	376,105	493,445
<i>Includes Medical claims, Expenses, Scheduled Loss of Use (SLU), Indemnity</i>		



% Change in Tax Rate



Current vs Prior Budget Comparison

2018 Preliminary 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%

2017 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	28,180,470	13,818,470	925,000	13,437,000
Highway	5,536,625	493,250	0	5,043,375
Library	2,434,105	445,000	50,000	1,939,105
Total	36,151,200	14,756,720	975,000	20,419,480

2016 Assessment	127,094,241	Tax levy change 16 to 17	488,187
2016 Tax Rate	160.66	Tax rate change 16 to 17	2.07%

2016 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	27,346,179	13,470,561	925,000	12,950,618
Highway	5,527,950	496,775	0	5,031,175
Library	2,403,025	367,000	86,525	1,949,500
Total	35,277,154	14,334,336	1,011,525	19,931,293

2015 Assessment	126,617,107	Tax levy change 15 to 16	356,887
2016 Tax Rate	157.41	Tax rate change 15 to 16	1.79%

TAX RATE SUMMARY
GENERAL, HIGHWAY, LIBRARY
1990 - 2018

Year	Assessed Valuation	Assessed Valuation % Change	Tax Rate	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

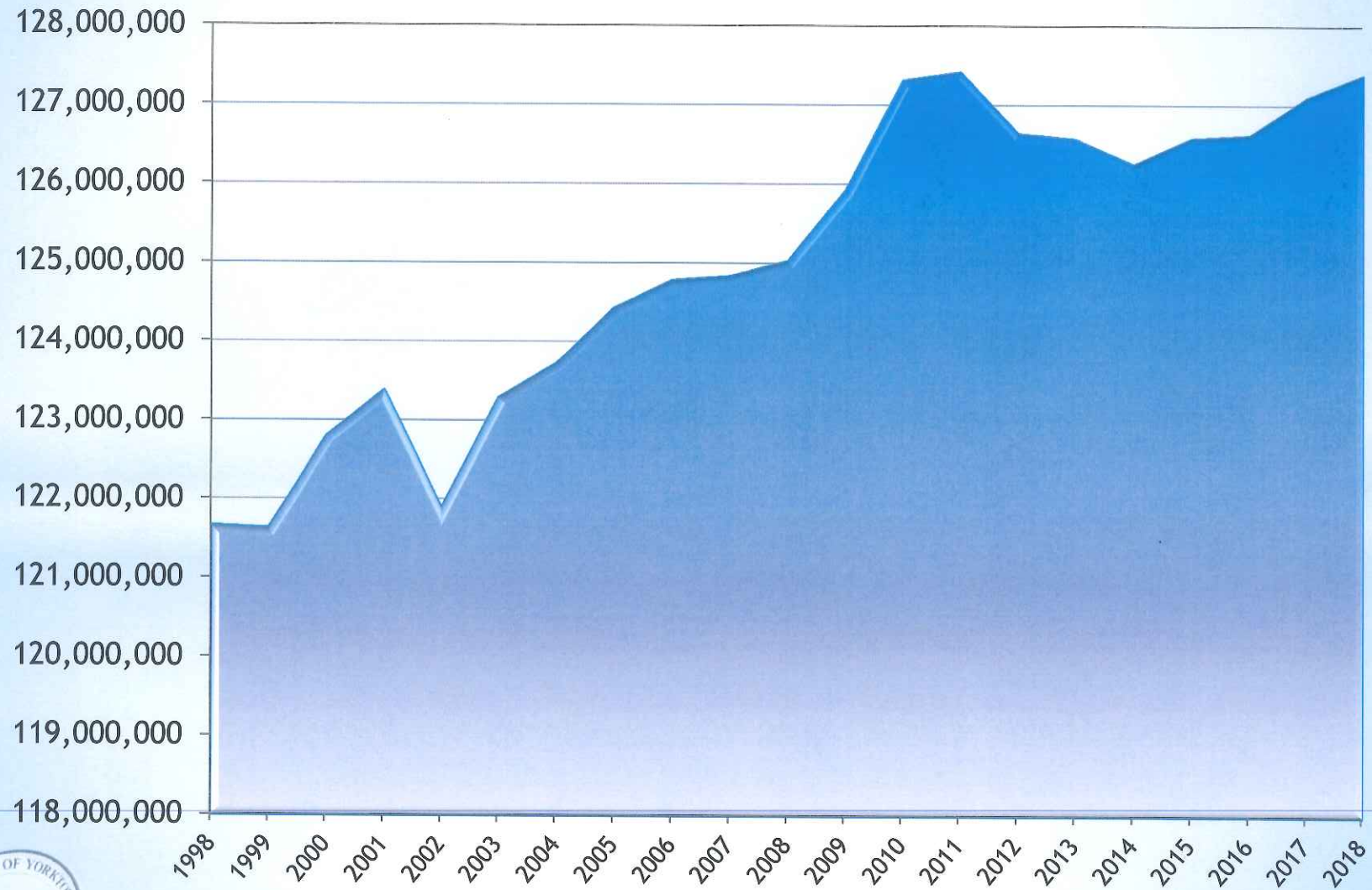
2018 Preliminary Budget Tax Implications

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 \$
General, Highway and Library	1,651.51	increase from 2017	4.49
Water District	114.40	decrease from 2017	-0.87
Refuse District	367.10	decrease from 2017	-41.33
Emergency Medical Services	41.43	decrease from 2017	-0.19
Total	2,174.44		
2018 Typical Assessment Tax Bill with utilities	2,174.44		
2017 Typical Assessment Tax Bill with utilities	2,181.50		
% Change	-0.32		

Town tax bill for typical resident without Town utilities:			change in \$
General, Highway and Library	1,651.51	increase from 2017	4.49
Refuse District	367.10	decrease from 2017	-41.33
Emergency Medical Services	41.43	decrease from 2017	-0.19
Total	2,060.04		
2018 Typical Assessment Tax Bill without utilities	2,060.04		
2017 Typical Assessment Tax Bill without utilities	2,058.35		
% Change	0.08		

Assessed Valuation



Fund Balance by Category							
			Non Spendable Fund Balance	Restricted Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Total Fund Balance
		Code	12/31/2016	12/31/2016	12/31/2016	12/31/2016	12/31/2016
Fund	General	A	722,594	594,090	1,688,554	10,720,870	13,726,108
	Highway	D	68,492	140,748	595,626		804,866
	Library	L	41,617	129,842	844,475		1,015,934
Parks	Amazon Park	AP			97,513		97,513
	Bethel Acres	BA			98		98
	Mohegan Improvement	ID			205,769		205,769
	Mohegan Beach	MB			111,245		111,245
	Mohegan Highlands	MH			30,581		30,581
	Shrub Oak Community	SC		27,477	130,382		157,859
	Shrub Oak Lake	SL			111,111		111,111
Sewers	Osceola Sewer	OS			170,161		170,161
	Yorktown Sewer	YS	32,314	635,283	5,492,248		6,159,845
	Bonnie & Jill Sewer	GE			3,192		3,192
	Clover Road Sewer	GA			3,006		3,006
	Mohegan East Sewer	GB			59,450		59,450
	Mohegan West Sewer	GC			45,419		45,419
	Hunterbrook Sewer	GD			187,355		187,355
	Oakside Sewer	GF		64,633	135,063		199,696
	Hunterbrook Ext 202	GJ			107,788		107,788
	Suncrest Sewer	GH			159,295		159,295
	Gomer Street Sewer	GI			24,643		24,643
	Overlook Sewer	GG		59,520	84,301		143,821
Various	Open Space	C			271,088		271,088
	Emergency Medical	SM			62,930		62,930
	Special Refuse	SR	27,966	82,380	625,841		736,187
Water	Water District	SW	45,581	452,120	2,066,436		2,564,137
	Kitchawan Water District	SW2			128,769		128,769
Debt	Debt Service (Stony St)	DS 20		60,063			60,063
	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					

2018 Projected Four Year Financial Model

2018 Preliminary 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 2017 to 2018	617,835
2018 Tax Rate	165.15		Tax rate change 2017 to 2018	2.80%

2019 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	29,653,071	14,368,972	0	15,284,099
Highway	6,144,106	609,444	0	5,534,662
Library	2,605,658	453,238	0	2,152,420
Total	38,402,835	15,431,654	0	22,971,181
2018 Assessment	128,662,360		Tax levy change 2018 to 2019	1,933,866
2019 Tax Rate	178.54		Tax rate change 2018 to 2019	8.11%

2020 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	30,394,397	14,512,662	0	15,881,736
Highway	6,297,709	615,539	0	5,682,170
Library	2,670,799	457,770	0	2,213,029
Total	39,362,905	15,585,970	0	23,776,935
2019 Assessment	129,955,417		Tax levy change 2019 to 2020	805,754
2020 Tax Rate	182.96		Tax rate change 2019 to 2020	2.48%

2021 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	31,154,257	14,657,788	0	16,496,469
Highway	6,455,152	621,694	0	5,833,458
Library	2,737,569	462,348	0	2,275,221
Total	40,346,978	15,741,830	0	24,605,148
2020 Assessment	131,261,468		Tax levy change 2020 to 2021	828,213
2021 Tax Rate	187.45		Tax rate change 2020 to 2021	2.45%

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

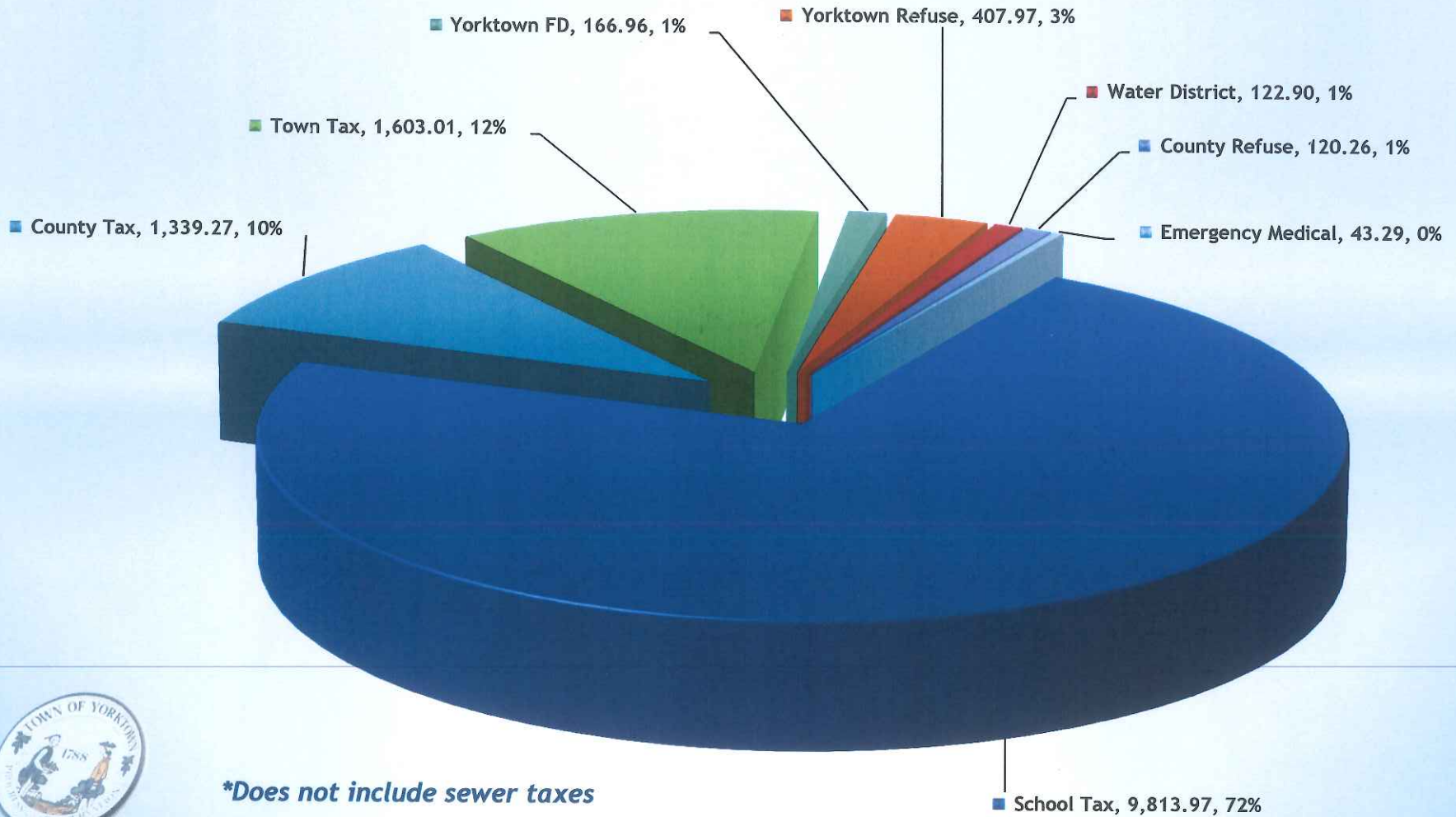
Assessed valuation assumptions: Increase of .5% for annually.

2018 Tentative Budget includes non-reoccurring expenditures

2019-2021 Estimated Budgets do not include a fund balance allocation

Tax Illustration of a \$10,000 Assessed Home Total

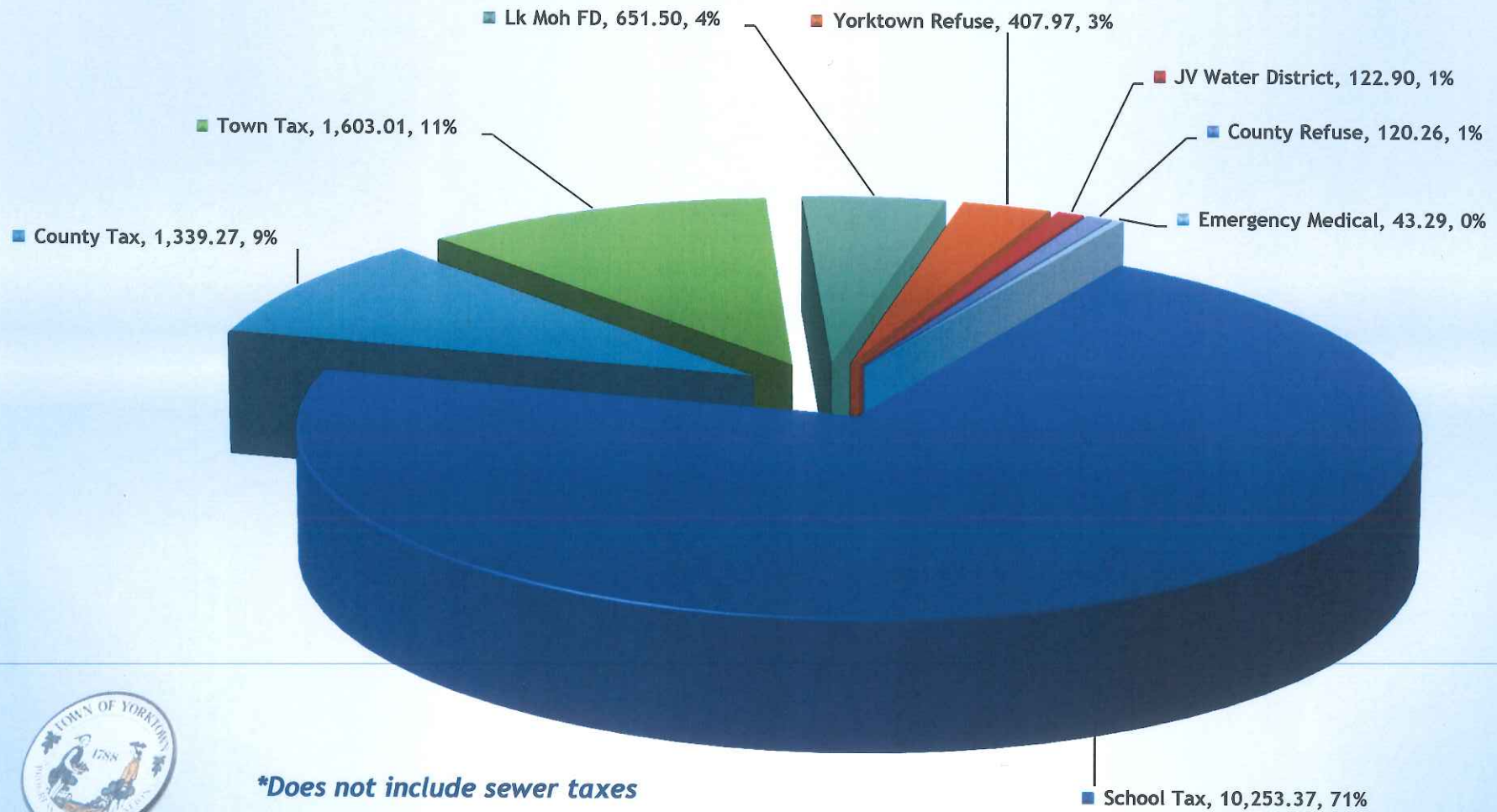
2017 Taxes: Yorktown School District \$13,617.63*



**Does not include sewer taxes*



Tax Illustration of a \$10,000 Assessed Home Total 2017 Taxes: Lakeland School District \$14,541.57*



**Does not include sewer taxes*

