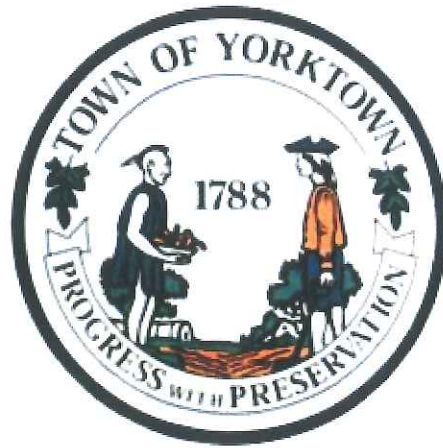


Town of Yorktown, NY

2015 Adopted Budget



December 19, 2014

Town Supervisor ~ Michael Grace

Council Members ~ Terrence Murphy, Vishnu Patel, Susan Siegel

Comptroller ~ Patricia Caporale



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

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

THE TOWN OF YORKTOWN

The Town of Yorktown is comprised of five business centers and many residential hamlets throughout its 40 square miles
Town government consists of 23 different departments employing 236 full time employees

Assessor: The duty of the Town Assessor is to put a value on real property so that the School, County, Town and Special District taxes may be equitably apportioned among property owners. The assessed value determines what the share of taxes will be for each of the parcels within the Town. The Assessor's Office annually conducts permit and/or inventory inspections that may result in an assessment adjustment. The Assessor's Office is responsible for maintaining current ownership records of each parcel and processes all real property sale transfers. This office also administers various real property tax exemptions authorized under State and local law. These exemptions include STAR, veterans, senior agricultural clergy and partial or full exemptions for certain parcels owned by non-profit organizations which qualify by reason of religious, charitable or educational use. In all cases, application for these exemptions must be filed no later than June 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: These employees are responsible for performing the daily maintenance and cleaning of town buildings. They also assist other Town departments as needed during special events such as the summer concerts at the gazebo and street fair.

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; issued 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, oversees the operation of the Yorktown Heights Sewage Treatment Plant and sewer lines and pump stations located throughout Town, and maintains the Town's GIS information system. Through its Environmental Code Inspector, the Department also enforces all Town environmental codes.

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: The 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, maintaining 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: Under the direction of the Town Attorney the principal function of this department 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 Library provides books and a variety of other media, as well as publically available computers and a host of special programs for patrons of all ages. The Library also offers a special program for homebound residents who are physically unable to get to the Library. The Friends of the John C. Hart Memorial Library support the Library through membership fees, public donations, annual and daily book sales and the sale of tote bags. The Friends also fund and sponsor other educational and cultural programs.

Refuse & Recycling: The employees of the Environmental Conservation 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 at the Jack DeVito Park gazebo a Halloween Parade, an Easter Egg Hunt, free outdoor movies and most recently the 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. A voluntary Auxiliary Police organization works closely with the Department providing additional patrols at the YCCC and at Town parks, schools, churches and parking lots. The Auxiliary Police also assist with traffic and crowd control during parades, fairs and special events as well as accident scenes and severe weather emergencies.

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 firing 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.

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BUDGET PROCEDURE

- What is a budget? A budget is an orderly financial plan for the operation of government. The plan sets forth the proposed appropriations necessary to carry out activities for a year and the proposed means of financing. The budget is an estimate of planned expenditures and financing sources.
- The Supervisor of the Town of Yorktown, as Chief Executive and Chief Fiscal Officer, under New York State Town Law section 106, prepares a *Tentative Budget*, under the modified accrual basis, to be submitted to the Town Board and public for its review and comment by October 30 of each fiscal year. In creating the tentative budget the Supervisor will have requested and received from each department of the Town government estimates of the costs and revenues associated with its operations by October 20
- The Town Board met with various department heads on November 13th & 14th, 2014 to discuss the tentative budget. The Board adopted a Preliminary budget on November 14, 2014 for general public comment on December 9, 2014 at a public hearing.
- The Public Hearing on the Preliminary Budget was held on December 9, 2014
- Based on public comment, the Town Board determined that no revisions were necessary and voted to adopt the Preliminary Budget as the final budget on December 19, 2014.
- The budget was recorded in the minutes of the Town Board. The budget takes effect on January 1, 2015, 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.

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
Black:	981
American Indian:	35
Asian and Pacific Islander:	2,001
Other:	1,297
Two or more races:	343
Hispanic (may be of any race):	3,139
	8.4%

Age	
Under 5:	1,869
5-17:	7,729
18-34:	5,234
35-64:	17,624
65-84:	4,227
85 and over:	855
	5.0%
	20.6%
	13.9%
	46.9%
	11.3%
	2.3%

Place of birth and citizenship	
Native:	32,750
Born in New York State:	29,526
Born in Different State:	2,770
US Citizen Not Born in US:	454
Foreign Born:	4,788
Naturalized Citizen:	3,091
Not a Citizen:	1,697
	12.8%
	8.2%
	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 language group	People who cannot speak English well	% of language group
Spanish Speaking:	1,772	70
Other Indo-European:	3,398	292
Asian Speaking:	1,176	107
		4.0%
		8.6%
		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
Children in female-headed households:	1,156
Non-family households:	3,354
Householder living alone:	2,592
Householder 65+ living alone:	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
Vacant units:	366
Owner-occupied:	11,233
Renter-occupied:	1,895
	97.3%
	2.7%
	85.6%
	14.4%

Housing units in structure	
Single-family:	10,866
2 to 9 units:	1,925
10 to 19 units:	354
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:	2,235
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
<\$500:	317
\$500—800:	246
\$800—1,249:	513
\$1,250—2,000:	552
\$2,000 or more:	216
No cash rent:	51
	100.0%
	16.7%
	13.0%
	27.1%
	29.1%
	11.4%
	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
Persons per room	13,021
1 or less:	102
1 to 1 1/2:	0
1 1/2 to 2:	5
2 or more:	5
	100.0%
	99.2%
	0.8%
	0.0%
	0.0%

EDUCATION DATA

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

School enrollment	
Total persons 3 and over enrolled in school:	10,659
Preschool/Kindergarten:	1,128
Elementary:	4,785
High School:	2,541
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
Management:	9,406
Services:	2,160
Sales and office:	5,185
Construction:	1,497
Production and transport:	780
Farming:	9
	100.0%
	49.4%
	11.3%
	27.2%
	7.9%
	4.1%
	0.0%

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

INCOME DATA

Household Income	
Per capita:	\$45,378
Average household:	\$105,366
Average family:	\$129,224
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	
Total poverty universe**:	37,411
Total persons in poverty:	701
	100.0%
	1.9%

Westchester
gov.com

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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 differences between the ACS and the Decennial Census, see:
<http://data.census.gov/aces>

*Square mileage represents land area and inland water-bodies, but does not include Hudson River or Long Island Sound areas and their insets 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: 2014

C / Westchester
 SWIS Code: 555400

Town Value Report

Municipality: Yorktown
 Total Assessed Val: 152,166,918
 Uniform Percentage: 2.51

Equalized Total Assessed Value = 6,062,427,011

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
10100	SPECIAL DISTRICT	RP TL 410	8	1,924,302	0.03
12100	ST OWNED	RP TL 404(1)	51	127,233,466	2.10
13100	CNTY OWNED	RP TL 406(1)	18	35,940,239	0.59
13360	NYC AQUEDUCT	RP TL 406(4)	44	64,850,199	1.07
13500	TOWN OWNED	RP TL 406(1)	339	102,769,521	1.70
13800	SCHL OWNED	RP TL 408	16	342,914,342	5.66
13850	BOCES	RP TL 408	14	10,778,884	0.18
13870	SP/DST OWN	RP TL 410	4	233,067	0.00
14110	POST OFFIC	State L 54	1	2,856,573	0.05
14200	FOREIGN GO	RP TL 418	9	3,537,848	0.06
21600	CLERGY-RES	RP TL 462	2	816,733	0.01
25110	RELIGIOUS	RP TL 420-a	42	51,072,111	0.84
25120	EDUCATIONL	RP TL 420-a	40	63,471,115	1.05
25130	CHARITABLE	RP TL 420-a	4	1,998,007	0.03
25230	MENTAL IMP	RP TL 420-a	5	2,370,517	0.04
25300	OTH NONPRF	RP TL 420-b	11	12,360,557	0.20
26050	AGR. SOCIETY	RP TL 450	2	1,217,131	0.02
26100	VETS ORG.	RP TL 452	1	320,717	0.01
26400	INC VOL FR	RP TL 464(2)	13	12,842,629	0.21
27350	CEMETERY	RP TL 446	3	597,609	0.01
28120	DISABLED RESIDENCE	RP TL 422	3	1,747,011	0.03
28520	NURSING HOME	RP TL 422	5	18,372,509	0.30
28540	MENTAL/DISABLE	RP TL 422	5	2,942,231	0.05
29350	LIBRARY	RP TL 438	2	7,613,545	0.13
33551	TOWN IN REM	RP TL 406(5)	14	2,025,896	0.03
41101	VETERANS	RP TL 458	234	30,886,055	0.51
41120	WAR VET	RP TL 458-a	3	178,804	0.00
41121	WAR VET CT	RP TL 458-a	674	30,023,147	0.50
41130	COMBAT VET	RP TL 458-a	1	99,322	0.00
41131	COMBAT VET CT	RP TL 458-a	414	29,202,589	0.48
41141	DISABLED VET CT	RP TL 458-a	98	8,308,446	0.14
41161	COLD WAR VET	RP TL 458-b	78	3,669,681	0.06
41171	DIS. COLD WAR VET	RP TL 458-b	4	103,466	0.00
41400	CLERGY	RP TL 460	5	298,804	0.00
41681	C/T VOL FIRE & AMB	RP TL 466-c, d, e, g	50	1,799,083	0.03
41720	AG-COUNTY	Ag-Mkts L 305	20	5,221,155	0.09
41730	AGR-INDAPP	Ag-Mkts L 306	1	158,804	0.00
41800	AGED-ALL C/T/S	RP TL 467	130	12,708,047	0.21
41801	AGED-CTY/TOWN	RP TL 467	255	18,607,330	0.31
41930	DSBL-INCOM C/T/S	RP TL 459-c	6	639,960	0.01
41931	DSBL-INCOM C/T	RP TL 459-c	7	527,968	0.01
41963	HISTORIC PROPERTY	RP TL 444-a	1	11,354	0.00
42100	AG BUILDING	RP TL 483-a	2	296,812	0.00
47460	FORESTED LAND	RP TL 480-a	3	349,163	0.01
48510	LIMITED PROFIT	PHFL 33(1)(a)	1	2,579,681	0.04
Total Exemptions (No System EX's)			2,643	1,018,476,430	16.80

Exemption Impact Report

Assessment Year: 2014

C / Westchester
 SWIS Code: 555400

Town Value Report

Municipality: Yorktown
 Total Assessed Val: 152,166,918
 Uniform Percentage: 2.51

Equalized Total Assessed Value = 6,062,427,011

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX's	% of Value Exempted
Total Exemptions (with System EX's)			2,643	1,018,476,430	16.80

Values have been equalized using the Uniform Percentage of Value.

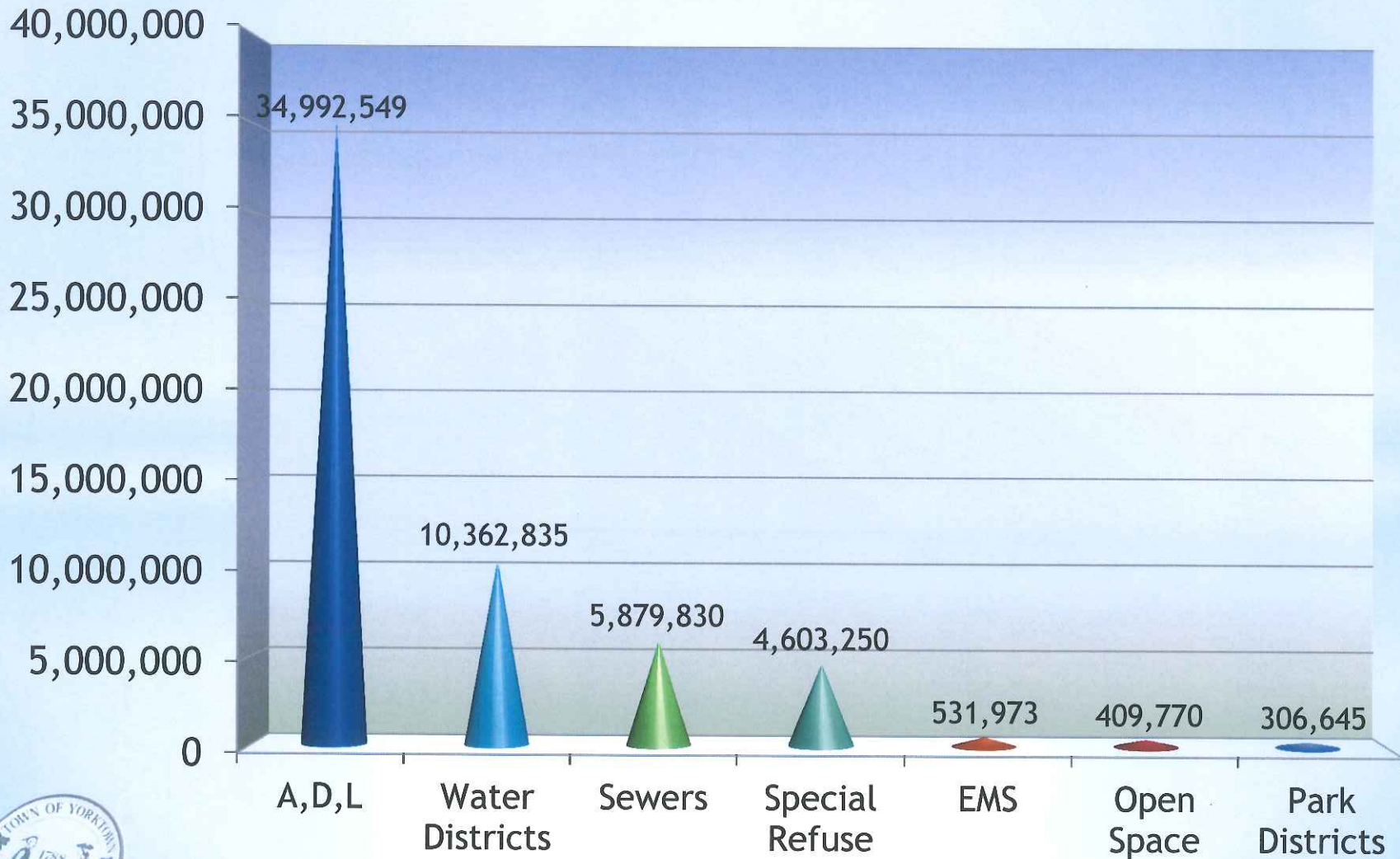
The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

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

2015 Adopted Budget Summary								
Fund	Code	2015 Appropriations	2015 Revenue	Appropriated Fund Balance	2015 Tax Levy	2015 Tax Rate	2014 Tax Rate	% Change
General	A	27,128,174	13,408,893	900,000	12,819,281			
Highway	D	5,295,500	469,250		4,826,250			
Library	L	2,568,875	369,000	250,000	1,949,875			
Subtotal		34,992,549	14,247,143	1,150,000	19,595,406	154.81	147.49	4.96
Parks								
Amazon Park	AP	29,165	165	16,000	13,000	38.31	37.77	1.43
Bethel Acres	BA	2,000			2,000	10.33	10.27	0.56
Mohegan Improvement	ID	89,600	11,367	8,000	70,233	9.06	9.20	(1.55)
Mohegan Beach	MB	58,600	200		58,400	29.28	29.29	(0.04)
Mohegan Highlands	MH	31,840			31,840	58.21	56.64	2.78
Shrub Oak Community	SC	71,990	325		71,665	104.06	102.02	2.00
Shrub Oak Lake	SL	23,450	125		23,325	26.88	25.36	6.00
Sewers								
Osceola Sewer	OS	54,392	475	15,000	38,917	16.09	11.55	39.34
Yorktown Sewer	YS	4,802,275	1,410,581	1,025,000	2,366,694	578.53	592.34	(2.33)
Bonnie & Jill Sewer	GE	16,800			16,800	273.53	200.26	36.59
Clover Road Sewer	GA	15,350		10,000	5,350	97.57	101.22	(3.60)
Mohegan East Sewer	GB	231,800		55,000	176,800	273.77	235.89	16.06
Mohegan West Sewer	GC	66,150			66,150	207.81	211.11	(1.56)
Hunterbrook Sewer	GD	313,463	450	10,000	303,013	184.14	181.07	1.70
Oakside Sewer	GF	65,750		32,500	33,250	149.91	148.78	0.76
Hunterbrook Ext 202	GJ	153,700			153,700	345.88	345.88	0.00
Suncrest Sewer	GH	40,900			40,900	700.70	700.70	0.00
Gomer Street Sewer	GI	37,800			37,800	450.70	450.70	(0.00)
Overlook Sewer	GG	81,450			81,450	601.64	573.94	4.83
Various								
Open Space	C	409,770	0		409,770	30.00	30.00	0.00
Emergency Medical	SM	531,973	20,500		511,473	3.93	4.00	(1.75)
Special Refuse	SR	4,603,250	70,000	25,000	4,508,250	406.66	404.97	0.42
Water District	SW	10,272,860	6,584,500	2,375,000	1,313,360	11.85	11.71	1.18
Kitchawan Water District	SW2	89,975	25,250		64,725	30.29	31.35	(3.37)
Grand Total		57,086,852	22,371,081	4,721,500	29,994,271			

2015 Budgeted Appropriations by FUND

\$57,086,852



2015 Adopted Budget Tax Implications

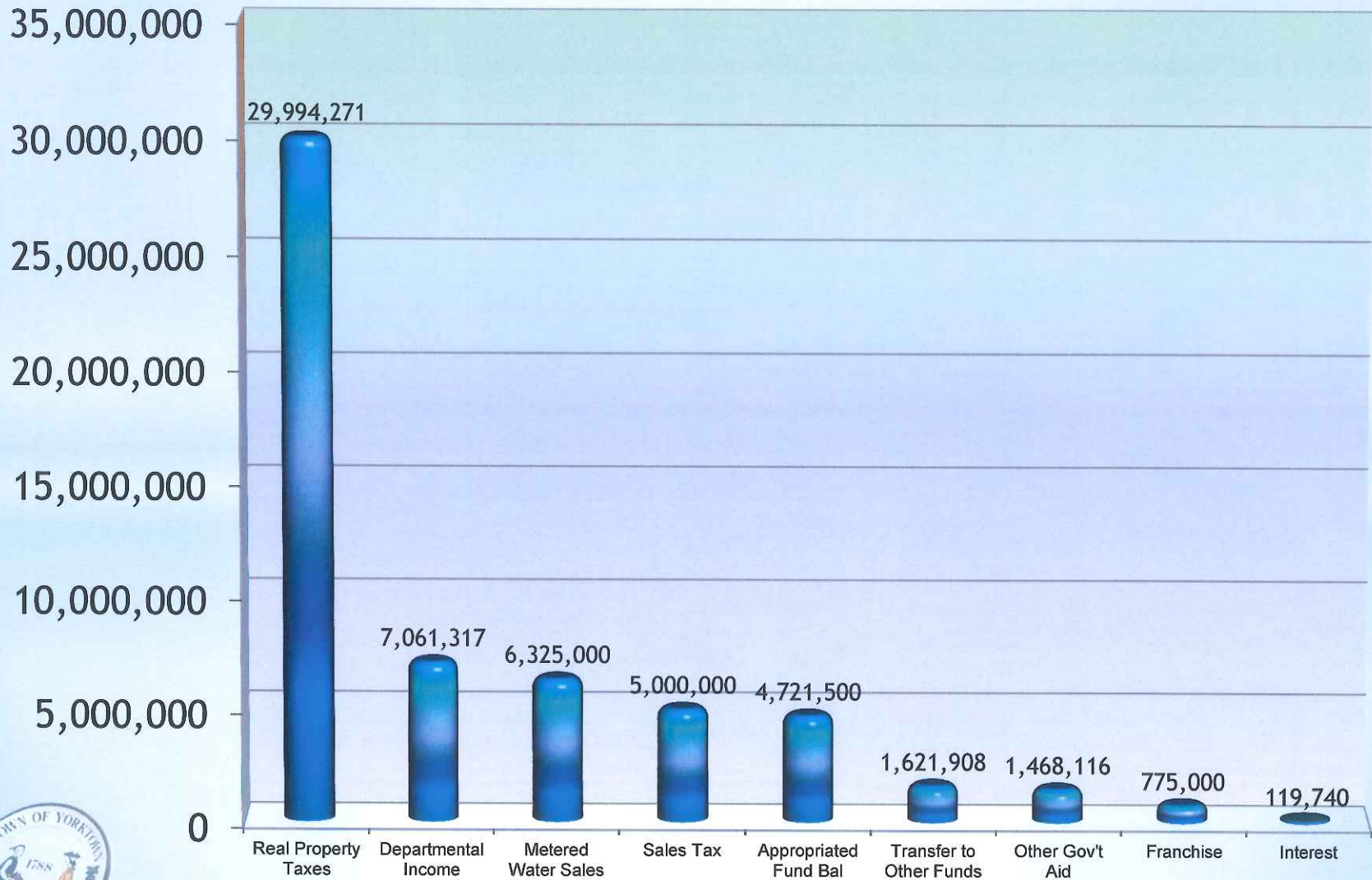
Tax implications for the typical Yorktown homeowner with an assessed valuation of \$10,000:

Town tax bill for typical resident with Town utilities:			in \$
General, Highway and Library	1,548.10	increase from 2014	7.32
Water District	118.48	increase from 2014	0.14
Refuse District	406.66	increase per household	1.69
Emergency Medical Services	39.30	decrease from 2014	-0.07
Total	2,112.54	increase from 2014	9.08
2015 Typical Assessment Tax Bill with utilities	2,112.54		
2014 Typical Assessment Tax Bill with utilities	2,039.28	2,366.33	
% Change	3.59		

Town tax bill for typical resident without Town utilities:			in \$
General, Highway and Library	1,548.10	increase from 2014	7.32
Refuse District	406.66	increase per household	1.69
Emergency Medical Services	39.30	decrease from 2014	-0.07
Total	1,994.06	increase from 2014	8.94
2015 Typical Assessment Tax Bill without utilities	1,994.06		
2014 Typical Assessment Tax Bill without utilities	1,922.13		
% Change	3.74		

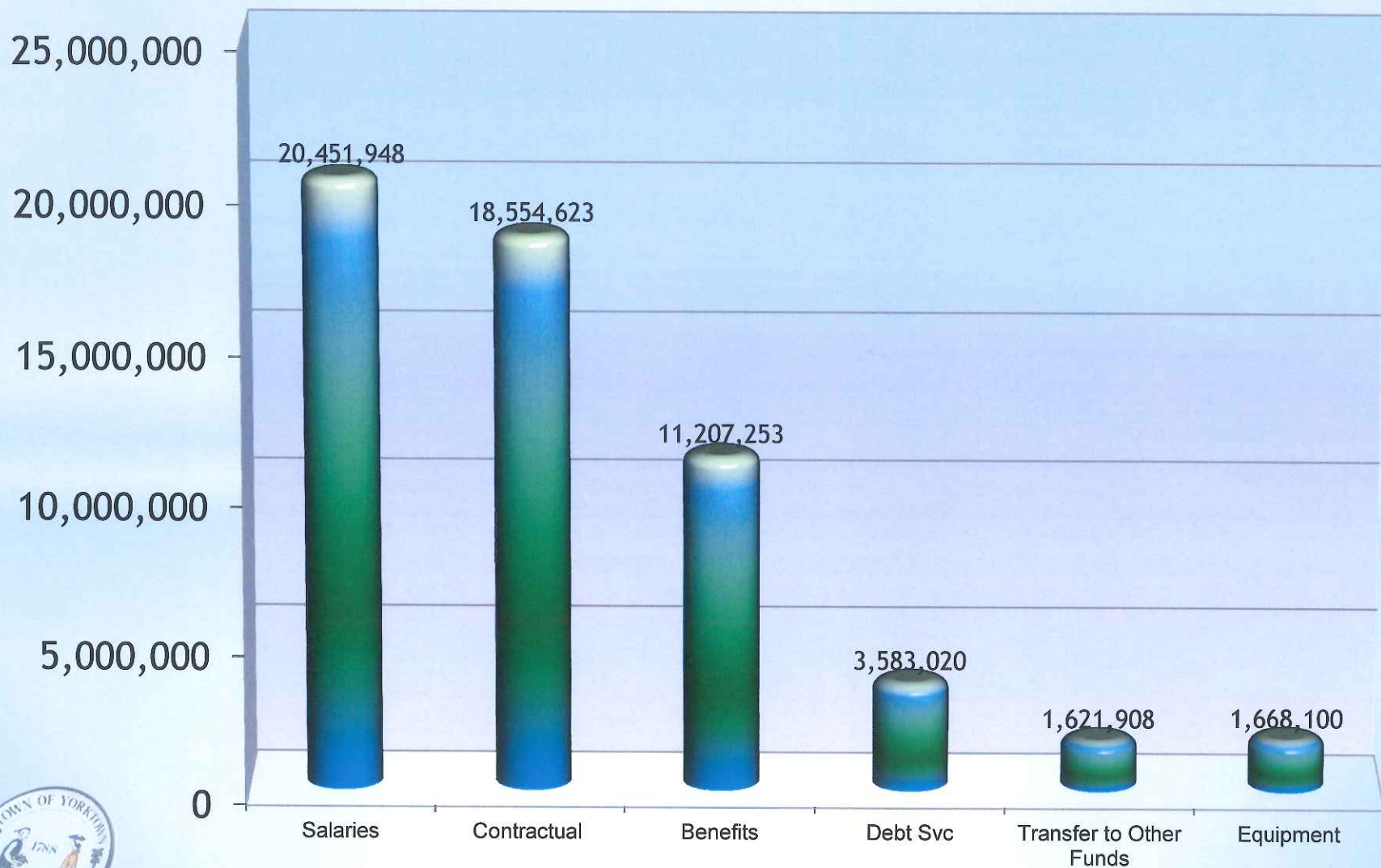
2015 Budgeted Revenues by CATEGORY

\$57,086,852

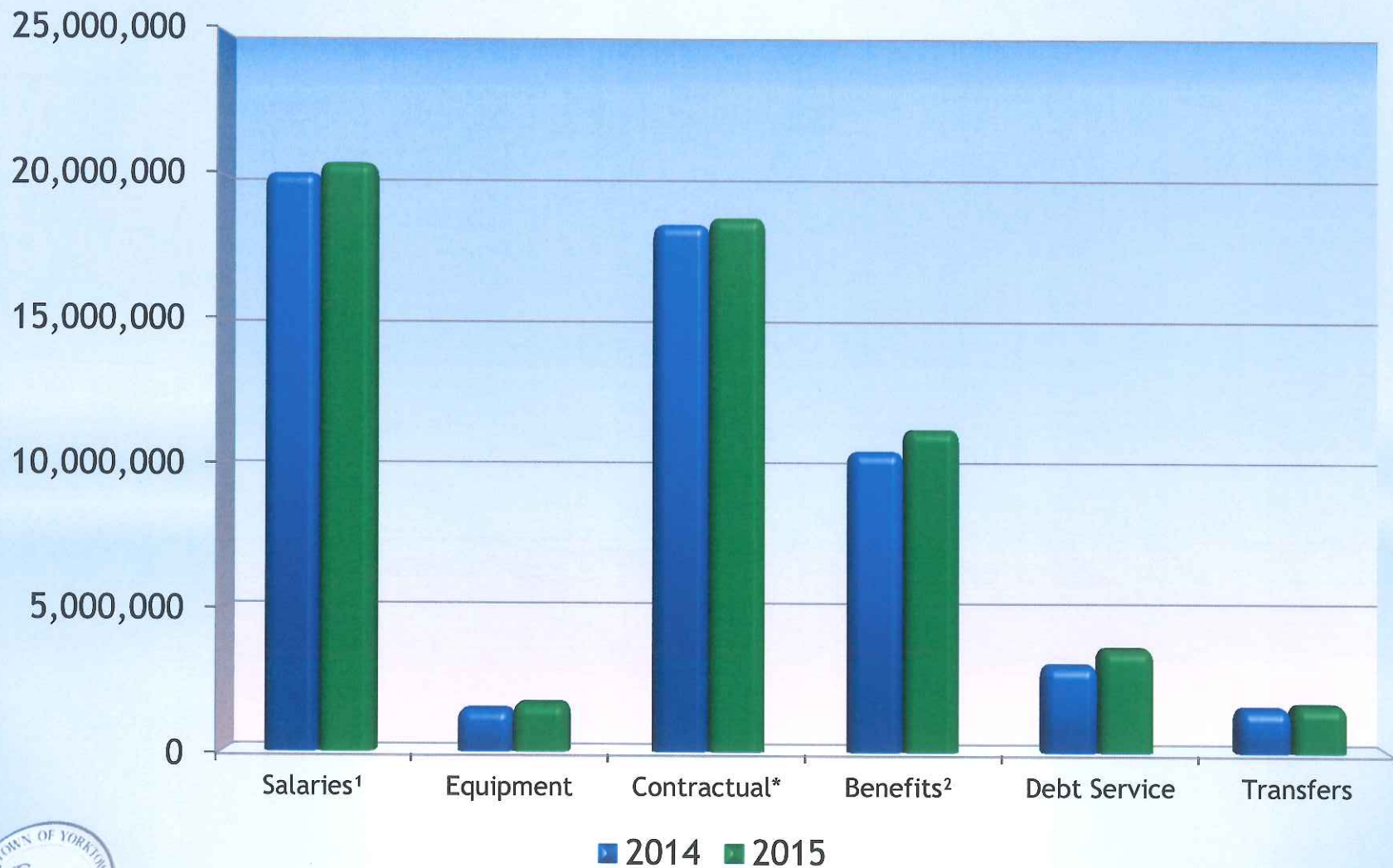


2015 Budgeted Expenditures by CATEGORY

\$57,086,852



Expenditure Comparison 2014 vs. 2015



Salaries¹-include PT, OT, Longevity, Lump Sum, Seasonal, Holiday Pay, Lump Vac, Stipend, Dog Handler, Night Diff
Benefits²-include Med, Dental, Vision, Retirement, Payroll & MTA Tax, Workers Comp, EAP, Unemp, FSA Admin, Emp Testing
***Note:** Contractual reflects increase in utilities of 33% from 2014 (\$731,700) to 2015 (\$974,900)

Major Increases to Expenditures 2014 vs. 2015

Expense	2014	2015
Electricity	731,700	974,900
Fuel Oil	335,500	379,000
Retirement	4,384,000	4,702,500
Workers Comp	234,750	338,750
Medical (incl. Retirees)	3,754,000	4,072,250
Dental	250,300	257,975
Vision	62,175	69,900



Current vs Prior Budget Comparison

2015 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	27,128,174	13,408,893	900,000	12,819,281
Highway	5,295,500	469,250	0	4,826,250
Library	2,568,875	369,000	250,000	1,949,875
Total	34,992,549	14,247,143	1,150,000	19,595,406

2014 Assessment	126,577,490	Tax levy change 14 to 15	975,222
2015 Tax Rate	154.81	Tax rate change 14 to 15	4.96%

2014 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	26,190,782	13,343,005	800,000	12,047,777
Highway	5,146,100	518,124	0	4,627,976
Library	2,477,181	307,750	225,000	1,944,431
Total	33,814,063	14,168,879	1,025,000	18,620,184

2013 Assessment	126,248,104	Tax levy change 13 to 14	268,358
2014 Tax Rate	147.49	Tax rate change 13 to 14	1.47%

2013 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	25,145,171	12,774,384	565,350	11,805,437
Highway	4,918,103	431,474		4,486,629
Library	2,361,400	301,640		2,059,760
Total	32,424,674	13,507,498	565,350	18,351,826

2012 Assessment	126,568,929	Tax levy change 12 to 13	760.136
2013 Tax Rate	144.99	Tax rate change 12 to 13	4.38%

2015 Projected Four Year Financial Model

2015 Adopted Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	27,128,174	13,408,893	900,000	12,819,281
Highway	5,295,500	469,250	0	4,826,250
Library	2,568,875	369,000	250,000	1,949,875
Total	34,992,549	14,247,143	1,150,000	19,595,406
2014 Assessment	126,577,490		Tax levy change 2014 to 2015	975,222
2015 Tax Rate	154.81		Tax rate change 2014 to 2015	4.96%

2016 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	27,806,378	13,412,982	0	14,393,396
Highway	5,427,888	473,943	0	4,953,945
Library	2,633,097	372,690	0	2,260,407
Total	35,867,363	14,259,614	0	21,607,748
2015 Assessment	127,849,594		Tax levy change 2014 to 2015	2,012,342
2016 Tax Rate	169.01		Tax rate change 2014 to 2015	9.17%

2017 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	28,501,538	13,547,112	0	14,954,426
Highway	5,563,585	478,682	0	5,084,903
Library	2,698,924	376,417	0	2,322,507
Total	36,764,047	14,402,211	0	22,361,836
2016 Assessment	129,134,482		Tax levy change 2015 to 2016	754,088
2017 Tax Rate	173.17		Tax rate change 2015 to 2016	2.46%

2018 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	29,214,076	13,682,583	0	15,531,493
Highway	5,702,674	483,469	0	5,219,206
Library	2,766,397	380,181	0	2,386,216
Total	37,683,148	14,546,233	0	23,136,915
2017 Assessment	129,780,155		Tax levy change 2016 to 2017	775,079
2018 Tax Rate	178.28		Tax rate change 2016 to 2017	2.95%

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

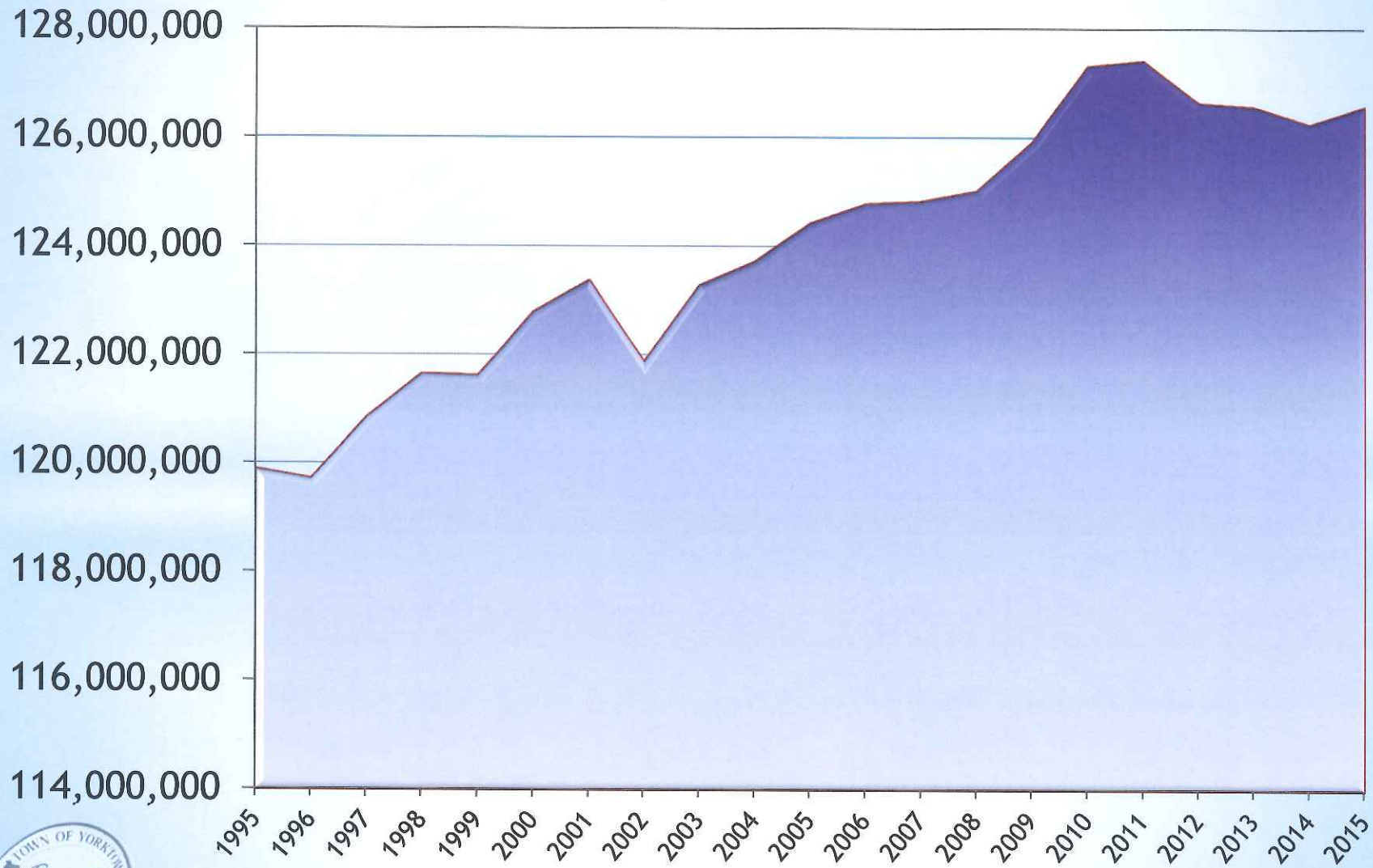
Assessed valuation assumptions: Increase of .5% for annually.

2015 Tentative Budget includes non-reoccurring expenditures

2016-2018 Estimated Budgets do not include a fund balance allocation

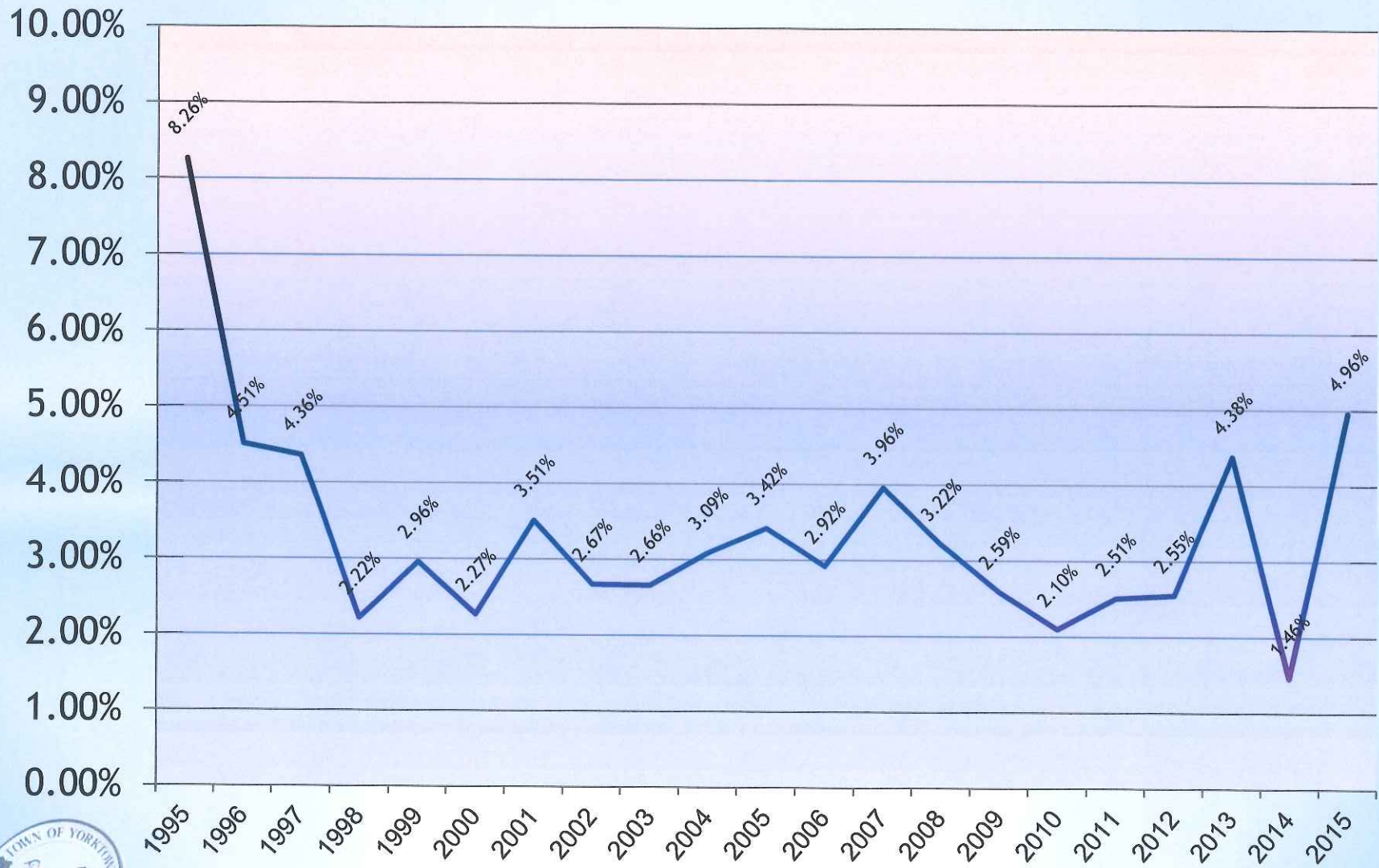
Fund Balance by Category							
			Non Spendable	Restricted	Assigned	Unassigned	Total
			Fund Balance	Fund Balance	Fund Balance	Fund Balance	Fund Balance
		Code	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013
Fund	General	A	957,038	883,584	1,373,517	4,897,768	8,111,907
	Highway	D	80,918	192,135	212,663		485,716
	Library	L	41,764	134,707	973,891		1,150,362
Parks	Amazon Park	AP			99,354		99,354
	Bethel Acres	BA			90		90
	Mohegan Improvement	ID			153,776		153,776
	Mohegan Beach	MB			55,171		55,171
	Mohegan Highlands	MH			17,999		17,999
	Shrub Oak Community	SC		27,477	74,127		101,604
	Shrub Oak Lake	SL			56,930		56,930
Sewers	Osceola Sewer	OS			159,690		159,690
	Yorktown Sewer	YS	26,103	639,969	5,512,920		6,178,992
	Bonnie & Jill Sewer	GE			2,625		2,625
	Clover Road Sewer	GA			32,763		32,763
	Mohegan East Sewer	GB			110,304		110,304
	Mohegan West Sewer	GC		10,906	29,456		40,362
	Hunterbrook Sewer	GD			106,287		106,287
	Oakside Sewer	GF		64,633	106,128		170,761
	Hunterbrook Ext 202	GJ			88,730		88,730
	Suncrest Sewer	GH			150,730		150,730
	Gomer Street Sewer	GI			18,741		18,741
	Overlook Sewer	GG		59,520	70,427		129,947
Various	Open Space	C			66,336		66,336
	Emergency Medical	SM			901		901
	Special Refuse	SR	31,323	57,292	636,668		725,283
Water	Water District	SW	49,595	379,566	5,686,866		6,116,027
	Kitchawan Water District	SW2			100,133		100,133
Debt	Debt Service (Stony St)	DS 20		59,590			59,590
	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 & 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					

Assessed Valuation



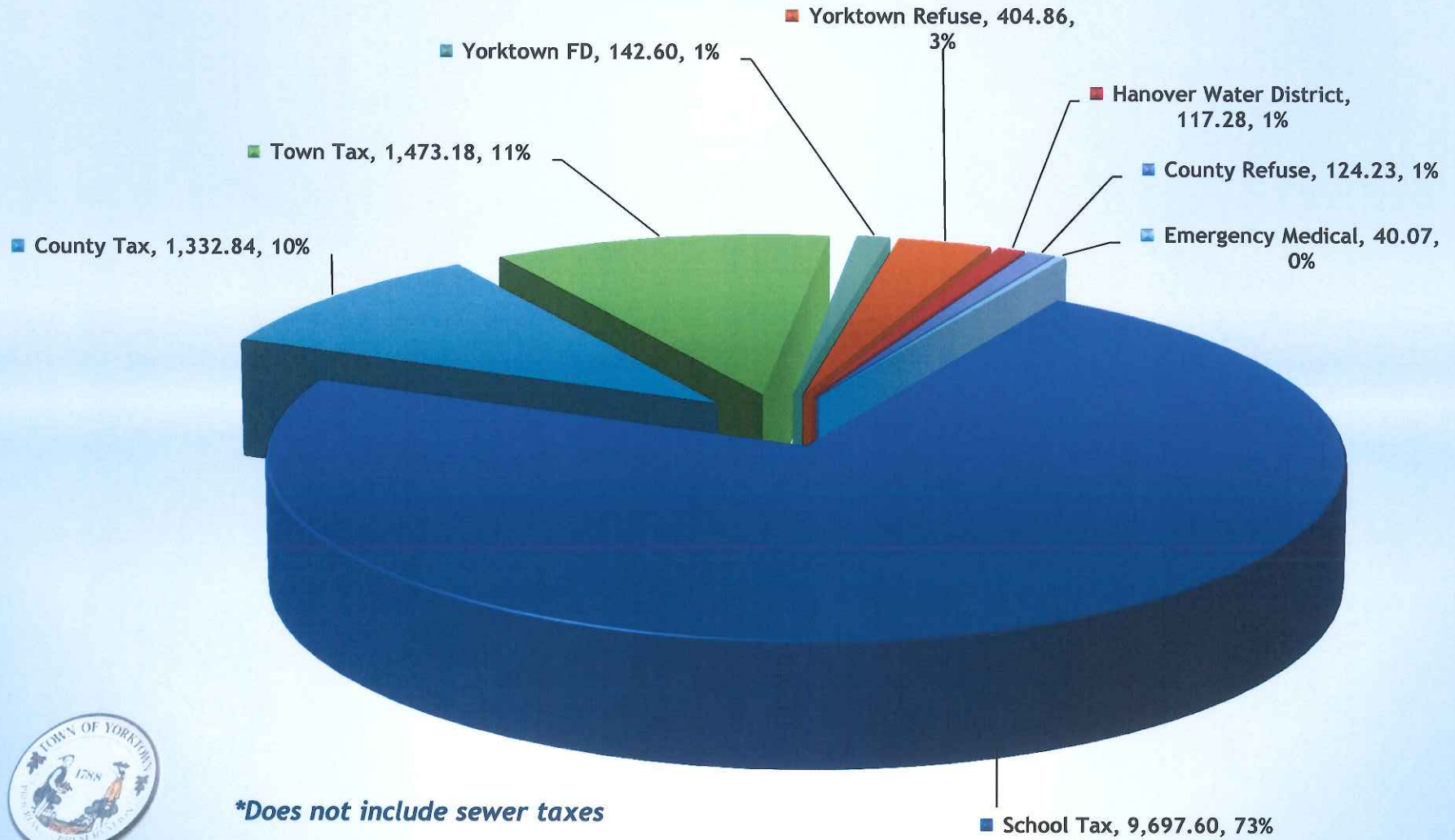
TAX RATE SUMMARY					
GENERAL, HIGHWAY, LIBRARY					
1990 - 2015					
Year	Assessed Valuation	Assessed Valuation % Change	Tax Rate	Tax Rate % Change	A,D,L Appropriations
1990	126,910,375	0.76	81.16	4.32	17,569,154
1991	128,582,815	1.32	87.56	7.89	18,010,412
1992	127,027,967	(1.21)	81.22	(7.24)	18,158,247
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	154.81	4.96	34,992,549

% Change in Tax Rate



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

2014 Taxes: Yorktown School District \$13,332.66*

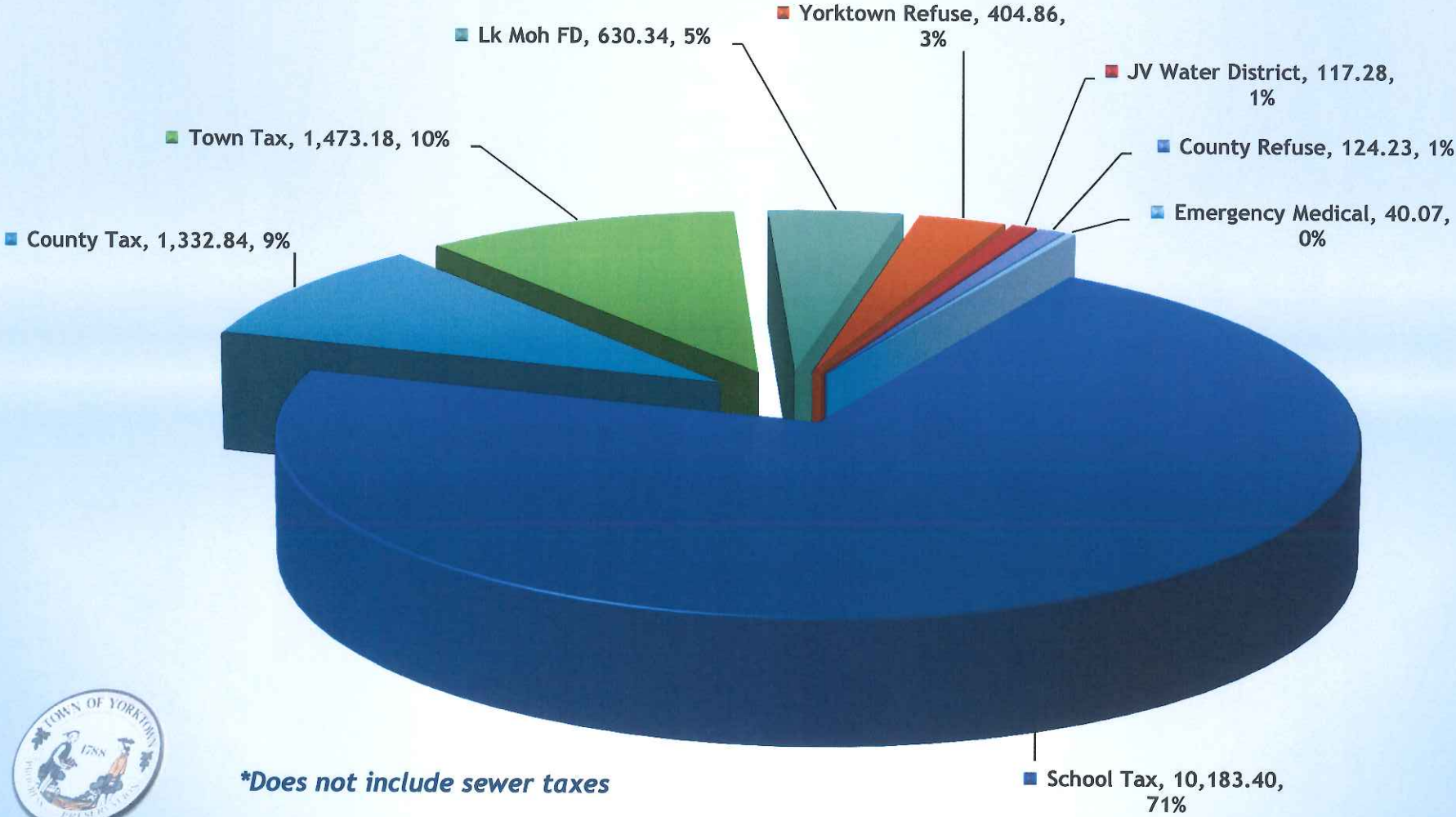


**Does not include sewer taxes*



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

2014 Taxes: Lakeland School District \$14,306.20*



**Does not include sewer taxes*

