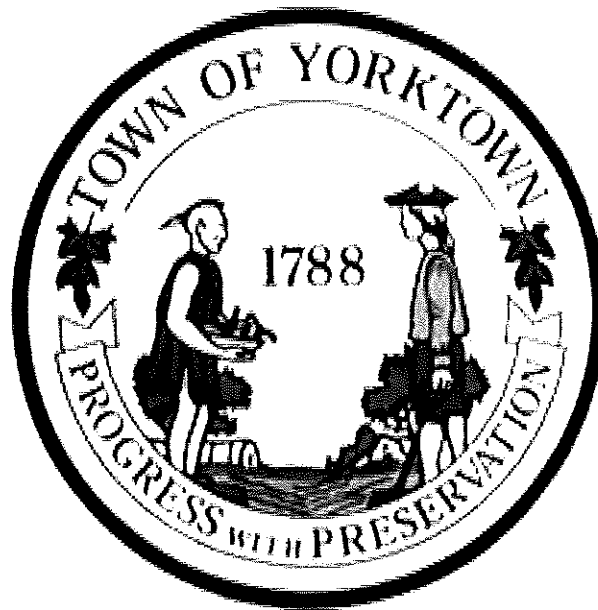


# Town of Yorktown, NY

## 2011 Preliminary Budget



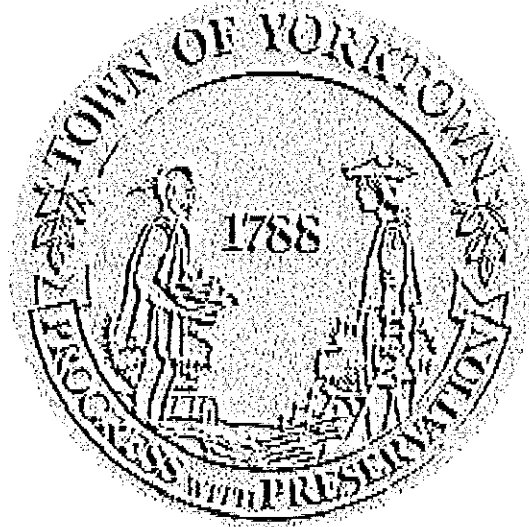
November 13, 2010

Town Supervisor ~ Susan M. Siegel

Councilmen ~ James Martorano, Nicholas Bianco, Terrance Murphy & Vishnu Patel

Comptroller ~ Joan M. Goldberg





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.

# Table of Contents

	page
Supervisor's Budget Message	1
Town Demographics	4
Departmental Descriptions	5
Budget Procedure	10
General Tax Rate Summary	11
Exemption Impact Report	12
Current vs Prior Budget Comparison	13
Tax Implications	14
Four Year Model	15
Tax Illustrations Pie Chart - Yorktown Central School District	16
Tax Illustrations Pie Chart - Lakeland Central School District	17
Graph - Actual Revenue 2007-2010	18
Graph - Fund Balance as Percent of General Fund	19
Pie Chart - 2011 Combined General, Highway & Library Expenses	20
Pie Chart - 2011 Budgeted Revenues General, Highway & Library	21
Pie Chart - 2011 Budgeted Appropriations General, Highway & Library	22
Summary by Category	23
Pie Chart - Budgeted Revenue by Category	24
Pie Chart - Budgeted Appropriation by Fund	25
Pie Chart - Budgeted Expenditures by Category	26
<b>General Fund</b>	
<b>Financial Information</b>	
Revenue	27
Expenditures:	Appropriation Code
Legislative Board	A.1010 31
Justice Court	A.1110 31
Office of the Supervisor	A.1220 33
Comptroller's Office	A.1315 35

**General Fund continued**

	Appropriation Code	
Auditor	A.1320	36
Receiver of Taxes	A.1330	36
Purchasing	A.1345	38
Town Assessor	A.1355	39
Town Clerk	A.1410	40
Legal	A.1420	41
Engineering	A.1440	43
Elections	A.1450	44
Town Hall	A.1620	45
Yorktown Community & Cultural Center	A.1625	46
Building Maintenance	A.1630	48
Public Safety	A.1640	48
Central Services	A.1670	49
Insurance	A.1910	50
Municipal Association Dues	A.1920	50
Taxes on Town Property	A.1950	50
Police Department	A.3120	51
Jail	A.3150	55
Traffic Control	A.3310	55
Fire Prevention	A.3410	55
Building Department	A.3620	56
Civil Defense	A.3640	57
Highway Administration	A.5010	59
Street Lighting	A.5182	59
Veteran's Services	A.6510	60
Senior Citizen Nutrition Center	A.6772	60
Recreation Administration	A.7020	62
Parks	A.7110	64
Beach / Pool	A.7180	66
Aquatics	A.7190	67
Central Garage	A.7215	68

**General Fund continued**

	Appropriation Code	
Family & Special Events	A.7270	69
Camp Programs	A.7310	70
Youth Programs	A.7320	71
Museum	A.7450	72
Adult Programs	A.7610	73
Senior Programs	A.7620	73
New Horizons	A.7640	74
Skate Park	A.7650	74
Zoning	A.8010	75
Planning Department	A.8020	75
Section 8 Housing	A.8030	77
Conservation Board	A.8090	78
Open Space	A.8095	79
Employee Benefits	A.9000	79
Debt Service	A.9700	80

**Highway**

Highway Fund Revenues	D	83
Highway Fund Expenditures	D	84

**Library**

Library Fund Revenues	L	91
Library Fund Expenditures	L	92

**Water**

Water District Revenues	SW	97
Water District Expenditures	SW	98
Kitchawan Water District Revenues	SW2	105
Kitchawan Water District Expenditures	SW2	106

**Refuse**

Refuse District Revenues	SR	109
Refuse District Expenditures	SR	110

**Sewer**

Clover Road Sewer District Revenue	GA	114
Clover Road Sewer District Expenditures	GA	115
Mohegan East Sewer District Revenue	GB	116
Mohegan East Sewer District Expenditures	GB	117
Mohegan West Sewer District Revenue	GC	118
Mohegan West Sewer District Expenditures	GC	119
Hunterbrook Sewer District Revenue	GD	120
Hunterbrook Sewer District Expenditures	GD	121
Bonnie & Jill Sewer District Revenue	GE	123
Bonnie & Jill Sewer District Expenditures	GE	124
Oakside Sewer District Revenue	GF	125
Oakside Sewer District Expenditures	GF	126
Overlook Sewer District Revenue	GG	127
Overlook Sewer District Expenditures	GG	128
Suncrest Sewer District Revenue	GH	129
Suncrest Sewer District Expenditures	GH	130
Gomer Street Sewer District Revenue	GI	131
Gomer Street Sewer District Expenditures	GI	132
Hunterbrook / 202 Extension Sewer District Revenue	GJ	133
Hunterbrook / 202 Extension Sewer District Expenditures	GJ	134
Osceola Sewer District Revenue	OS	135
Osceola Sewer District Expenditures	OS	136
Yorktown Sewer District Revenue	YS	137
Yorktown Sewer District Expenditures	YS	138

**Debt**

Schedule of Serial Bond Indebtedness		144
Debt Schedule Spreadsheet		145
Debt Service Revenue	DS	146
Debt Service Expenditures	DS	147

**Special**

<b>Open Space</b>		148
Open Space Revenue	C	149
Open Space Expenditures	C	150

**Emergency Medical Services**

Emergency Medical Services Revenue	SM	151
Emergency Medical Services Expenditures	SM	152

**Park and Improvement Districts**

Amazon Park District Revenue	AP	154
Amazon Park District Expenditures	AP	155
Bethel Acres Park District Revenue	BA	156
Bethel Acres Park District Expenditures	BA	157
Mohegan Lake Improvement Park District Revenue	ID	158
Mohegan Lake Improvement Park District Expenditures	ID	159
Mohegan Beach Park District Revenue	MB	160
Mohegan Beach Park District Expenditures	MB	161
Mohegan Highlands Park District Revenue	MH	162
Mohegan Highlands Park District Expenditures	MH	163
Shrub Oak Community Park District Revenue	SC	164
Shrub Oak Community Park District Expenditures	SC	165
Shrub Oak Lake Park District Revenue	SL	166
Shrub Oak Lake Park District Expenditures	SL	167



**Capital Projects**

Five Year Capital Plan	174
Five Year Capital Plan Spreadsheet	175

**Employee Salaries**

Employee Salary Information	176
Full Time Positions Budgeted	177
Salary Listing	178

**Fire District Budgets**

Yorktown Heights Fire District	189
Lake Mohegan Fire District	191

## 2011 PRELIMINARY BUDGET

When times are good and the economy is booming, it's relatively easy to prepare a budget. Elected officials can find ways to fund new or expanded services and programs without having to impose significant tax increases.

This isn't one of those times.

With non property tax revenue sources continuing to decline and expenses increasing, the 2011 budget process started with an estimated \$1.2 million gap and a potential tax rate increase of 8.77% – a totally unacceptable scenario. As this year's budget process unfolded, my overriding challenge was to balance two competing goals: keeping the inevitable increase in the tax rate as low as possible while at the same time maintaining the programs and services that are important to our residents and which make Yorktown the desirable place to live in that it is.

This preliminary budget, which will increase taxes by 2.48% – or roughly \$31 a year for the typical taxpayer with a house assessed at \$10,000 – achieves both goals. This modest tax increase was arrived at by eliminating staff positions, making minimal cuts in a few services, increasing some revenue projections, and using \$150,000 from the fund balance as additional revenue.

As many of the charts in this budget illustrate, the Town has taken a major hit on the revenue side of the ledger. Over the past three years, the amount of non property tax revenue we collect each year has declined by \$1.9 million – the equivalent of an 11.05% tax increase. The biggest declines have been in the mortgage tax, building and planning fees, and interest earnings – all of which are less than half what they were in 2007. The one bright spot in terms of revenue, and an unexpected surprise, is that our sales tax revenue has actually come in slightly higher than what was projected a year ago.

At the same time that revenues are declining and our fund balance (our emergency rainy day fund) has dropped precipitously by more than \$1.2 million (34%), since 2008, our overall expenses have continued to rise, with the major increases coming from expenses that are beyond our control. For 2011, we are facing a \$747,000 increase in pension costs and a \$391,000 increase in medical benefit costs. We've also had to "find" an extra \$500,000 in revenue (or make \$500,000 in cuts) to make up for the one-time-only infusion from the fund balance in 2009 that lowered the 2010 tax rate increase.

Since taking office in January, the Town's finances have been uppermost in my mind and I have initiated a series of cost cutting measures designed to "stop the bleeding" of inefficient government, wasteful spending, and costly litigation.

Under my leadership, the Town Board adopted legislation that closed a loophole in the planning review process that had cost the Town over \$115,000 since 2008. I also started a "house cleaning" effort to deal with more than \$3 million in tax liens, some dating back to the 1970s. (Regrettably, some of these liens are proving to be uncollectible and will have to be wiped off our books, resulting in yet a further decrease in our fund balance). We are also auctioning off random, un-needed parcels of land so they can be returned to the tax roll and generate income instead of being an expense, and we're reviewing the assessments on properties we have to keep so we can hopefully reduce the school and County taxes we have to pay for them.

In 2010, a total of 10 staff positions were eliminated without any layoffs – five by attrition and five by offering an early retirement incentive and not filling the vacated positions – for an annualized savings of over \$500,000 in salary costs.

With the support of the Town Board, I also instituted a purchase order system to better control expenditures *before* they occur, expanded our RFP (Request For Proposal) and bidding procedures to gain savings from competitive pricing, and began consolidating contracts for products and services across multiple departments in order to save money and increase staff productivity.

Despite these and other ongoing belt tightening initiatives, it was still necessary to cut \$800,000 from the expense side of the ledger in order to arrive at an acceptable tax rate increase. While most of the major cuts in this budget involve reassigning town staff and not filling positions left vacant by attrition, some of the cuts will have a modest impact on some residents:

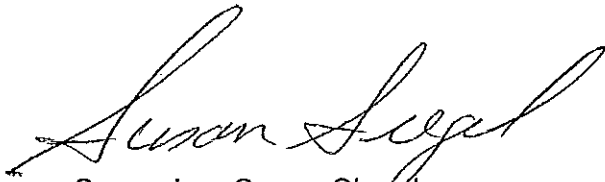
- Overtime costs at the YCCC will be reduced by closing the building on Sunday when staff is paid double time. However, YCCC tenants such as the Yorktown Stage will continue to be able to use the building on Sunday but they will have to pay for the required custodian.
- Faced with a \$77,000 reduction in its budget, the Library Board of Trustees has proposed a modest reduction of operating hours at the John C. Hart Library.

- For the second year in a row, funds for road paving will be limited to whatever the Town receives from New York State as part of the CHIPS program.

I'd also like to take this opportunity to highlight a few notable accomplishments from this past year that illustrate that we can continue to make improvements in our town despite our limited financial resources: public access to the Town's financial records is now available via a computer terminal in Town Hall; the Town's website ([www.yorktownny.org](http://www.yorktownny.org)) was fully redesigned; a realistic plan to expand and improve senior center facilities and services at the YCCC is underway thanks to the new Senior Advisory Committee formed in January; and we successfully passed the long overdue Comprehensive Plan which will provide a guiding framework for future Town planning.

While 2011 will be a lean year financially for Yorktown, I want to assure everyone that barring an emergency, our Town is not in dire straits. But we must continue our diligent efforts to eliminate waste and control costs if we want to return to prosperity. We also have to learn that we can't have it all and that as a community we have to distinguish between what we "need" and what we "want."

With some hard work, cooperation and perseverance from both our employees and our residents, I believe we can do just that.



Supervisor Susan Siegel

# Yorktown Town



CENSUS 2000 PROFILE FOR MUNICIPALITIES IN WESTCHESTER COUNTY

ANDREW J. SPANO COUNTY EXECUTIVE  
GERARD E. MULLIGAN COMMISSIONER OF PLANNING

## POPULATION DATA

Total population:	36,318	100%
Group quarters population:	767	2%
<b>Population by race and Hispanic origin</b>		
White:	33,236	92%
Black:	957	3%
American Indian:	80	0%
Asian:	1,094	3%
Other:	371	1%
Two or more races:	580	2%
Hispanic (may be of any race):	2,226	6%
<b>Age</b>		
0-5:	2,960	8%
6-17:	6,893	19%
18-34:	5,465	15%
35-64:	16,177	45%
65-94:	4,038	11%
85 and over:	785	2%
<b>Place of birth and citizenship</b>		
Native:	32,513	90%
Born in New York State:	28,597	79%
Born in Different State:	3,512	10%
US Citizen Not Born in US:	404	1%
Foreign Born:	3,805	10%
Naturalized Citizen:	2,398	7%
Not a citizen:	1,407	4%
<b>Year of entry for foreign born</b>		
Total Foreign Born:	3,805	100%
1990s:	669	18%
1980s:	803	21%
1970s:	719	19%
Entry Before 1970:	1,614	42%

<b>Ability to speak English</b>			
	households in language group	households cannot speak English well	% of language group
Total Households:	12,568	283	2%
English speaking:	9,930	0	0
Spanish speaking:	835	65	8%
Other Indo-European:	1,438	170	12%
Asian speaking:	246	39	16%
Other Language:	119	9	8%

## HOUSEHOLD DATA

Total households:	12,568
Average household size:	2.8
<b>Family Households (families):</b>	
Average family size:	9.924
Families with own children under 18:	3.3
5.264	5.264
<b>Married-couple families:</b>	
Married-couples with children under 18:	8,872
4,716	4,716
<b>Female-headed households:</b>	
Female-headed households with children:	419
2,644	2,644
<b>Non-family households:</b>	
Householder living alone:	2,389
Householder 65+ living alone:	1,311
Children under 18 living in single-parent households:	886

## EMPLOYMENT DATA

<b>Employment</b>	
Total civilian labor force:	18,605 100%
Employed persons:	18,143 97.5%
Unemployed persons:	462 2.5%
<b>Occupation of residents</b>	
Total employed residents:	18,143 100%
Management:	8,905 49%
Services:	1,726 10%
Sales and office:	4,907 27%
Construction:	1,666 9%
Production and transport:	919 5%
Farming:	20 0%
<b>Residents commuting to work</b>	
Average travel time to work:	37 minutes
Total Workers 16 and over: (1)	17,918 100%
Drove to work alone:	14,131 79%
Carpooled:	1,326 7%
Public transportation:	1,511 8%
Other means:	217 1%
Worked at home:	733 4%

## EDUCATION DATA

<b>Educational attainment</b>	
Total persons 25 and over:	24,464 100%
No HS Diploma:	2,347 10%
High School Graduate:	5,680 23%
Some College:	4,194 17%
Associate's:	1,790 7%
Bachelor's:	5,703 23%
Graduate Degree:	4,750 19%
<b>School Enrollment</b>	
Total persons 3 and over enrolled in school:	9,800 100%
Preschool/kindergarten:	1,575 16%
Elementary:	4,489 46%
High School:	2,203 22%
College:	1,533 16%

## INCOME DATA

<b>Household income, 1999 (2)</b>	
Per capita:	\$32,972
Average household:	\$95,281
Average family:	\$120,666
<b>Households by Income Range</b>	
Total households:	12,568 100%
Less than \$15,000:	893 7%
\$15,000 to \$29,999:	1,210 10%
\$30,000 to \$44,999:	1,214 10%
\$45,000 to \$59,999:	1,267 10%
\$60,000 to \$74,999:	980 8%
\$75,000 to \$99,999:	2,204 18%
\$100,000 to \$149,999:	2,642 21%
\$150,000 or more:	2,148 17%
<b>Poverty status, 1999 (3)</b>	
Total poverty universe:	35,565 100%
Total persons in poverty:	1,021 3%
Persons under 18:	190 3%
Persons 65 and over:	191 4%

## HOUSING DATA

Total Housing units:	12,852	100%
<b>Housing Occupancy and Tenure</b>		
Occupied housing units:	12,556	97.7%
Vacant units:	296	2.3%
Owner-occupied:	10,800	86%
Vacant for sale:	72	0.7%
Renter-occupied:	1,756	14%
Vacant for rent:	43	2.4%
<b>Housing units in structure</b>		
Total housing units:	12,852	100%
Single-family:	10,321	80%
2 - 9 units:	1,937	15%
10 to 19 units:	207	2%
20 or 49 units:	68	1%
50 or more units:	294	2%
Mobile homes/other:	25	0%

<b>Year housing built</b>		
Total housing units:	12,852	100%
1990 to 2000:	1,424	11%
1980 to 1989:	1,970	15%
1970 to 1979:	2,080	16%
1960 to 1959:	2,879	22%
1950 to 1949:	2,572	20%
1949 or earlier:	1,927	15%
<b>Single-family home value</b>		
Average house value (4)	\$260,974	
<b>Housing Units by Range in Value</b>		
Total specified 1-family units:	9,178	100%
Less than \$200,000:	2,164	24%
\$200,000 to \$299,999:	4,608	50%
\$300,000 to \$399,999:	1,503	16%
\$400,000 to \$499,999:	540	6%
\$500,000 to \$749,999:	254	3%
\$750,000 to \$999,999:	85	1%
\$1,000,000 or more:	24	0%

<b>Monthly renter costs</b>		
Average rent:	\$911	
<b>Housing Units by Range in Rent</b>		
Total specified renter units:	1,733	100%
<\$500:	233	13%
\$500-800:	534	31%
\$800-1,249:	544	31%
\$1,250 - 1,499:	138	8%
\$1,500-2,000:	153	9%
\$2,000+:	6	0%
No Cash Rent:	125	1%

<b>Cost-burdened households (5)</b>		
Total households:	12,568	100%
Total Cost-burdened households:	3,406	31%
Renters:	651	37%
Owners w/mortgage:	2,303	33%
Owners no mortgage:	452	20%
<b>Overcrowded Housing Units (6)</b>		
Total housing units:	12,852	100%
Persons per Room	12,786	99%
Less than 1:	50	0%
1 to 1 1/2:	16	0%
1 1/2 to 2:	0	0%
2 or more:	0	0%

Source: US Census Bureau, SF3 Data. Notes: 1) Workers are a sub-set of employed persons. Employed persons may not have responded as being at work due to illness, injury, etc. 2) Income and poverty values are for 1999 because the census asks for the past year's income. 3) Percent persons under 18, and 65 and over is a percent of their age group. 4) Does not include condominium or cooperative housing units. Average house value is self-reporting. House value is not comparable to housing sales statistics from the Westchester County Board of Realtors. 5) Cost-burdened is defined by the US HUD as those paying in excess of 30% of their income toward housing costs. Renters are a share of the tenure group. 6) The US HUD defines overcrowding as more than 1 person per room and severe overcrowding as more than 1.5 persons per room.

# 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.

**Assessment Department:** The duty of the Town Assessor is to identify, inspect and value 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 14,369 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. The Assessor's 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 is responsible for administration and enforcement of the New York State Uniform Fire Prevention and Building Code, the 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 Building Maintenance Department is responsible for the daily cleaning and maintenance of town buildings and grounds as well as assisting other Town departments as needed during special events such as the summer concerts at the gazebo and the 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 a computerized fuel system that services most town vehicles and trucks. The department also 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 stormwater 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.

**Environmental Conservation:** 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 the annual volunteer "Battle of Yorktown" initiative that removes litter and debris from the Town's roadsides.

**Finance Department:** The Finance Department is responsible for reviewing, approving, recording and monitoring all Town financial transactions including paying all bills, processing bi-weekly payrolls, and administering the Town's self-insured workers compensation program and other employee benefit programs. Additionally, the Department is responsible for safeguarding all Town assets (cash, property and buildings), investing the Town's cash reserves, and reviewing all equipment contracts. As head of the Department, the Comptroller oversees the Town's computer network and works with the Supervisor to prepare the Town's annual budget.

**Highway Department:** The Highway Department is responsible 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 installing 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 the Police Department 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 the Town's insurance carriers and their attorneys in defense of the Town against tort claims.

**Library:** The John C. Hart Memorial 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 a membership fee, public donations, annual and daily book sales, and the sale of tote bags. The *Friends* also fund and sponsor other educational and cultural programs.

**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, and works with community groups such as the Lions Club to co-sponsor events such as the free summer concerts at the gazebo at the Jack DeVito Park, a Halloween Parade, an Easter Egg Hunt and free outdoor movies, and provides financial assistance to town-based volunteer athletic groups. The department also operates summer day camps for children age 4 to 14, and provides financial support to Nor-West Special Services, a non-profit group that provides recreational programming for persons with special needs. 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 passive recreational opportunities for Town residents.

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



**Police Department:** The Police Department's services fall into three distinct categories: law enforcement, including investigating criminal activity, arresting offenders and recovering property; emergency services, including responding to traffic accidents, providing first aid to the sick and injured, and dispatching emergency services; and non-emergency services, including the DARE program, School Resource Officer program, public safety, animal control, and fingerprinting services for pistol permits, licenses and travel documents. A volunteer 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 Program:** The Section 8 Rental Assistance Program provides rent subsidies to eligible elderly, disabled and low-income individuals and families 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. 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 preparing 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 billings for the 14,369 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 quarterly 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 polices, 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, by mail or online. Many of the Town Clerk's responsibilities are mandated by 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 the Town Code. Support staff is available to assist people paying fines, initiating both civil and small claims, and it provides transcripts of judgments, and answers questions regarding court procedures. The Court participates in both a voluntary mediation program that seeks to resolve disagreements between individuals without going before a judge, and a Juvenile Justice Program where young people who have committed misdemeanors or lower violations are given community service rather than facing the penal system.

**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 and the Town's Planning Department, and 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 will meet with various department heads on November 12, 2010 to discuss the tentative budget. The following day, November 13, 2010 the Board will adopt a preliminary budget for general public comment in December at a public hearing.
- The Public Hearing on the Preliminary Budget will be held on December 2, 2010.
- 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 2, 2010 but no later than December 20, 2010.
- The budget must be recorded in the minutes of the Town Board. The budget takes effect on January 1, 2011, 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, 2010, the tentative budget 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.

TOWN OF YORKTOWN						
GENERAL TAX RATE SUMMARY						
1985 - 2011						
Year	Assessed Valuation	% Change	Tax Rate	% Change	A,D,L Appropriations	% Change
1985	115,296,686		65.86		10,765,362	
1986	116,656,211	1.18	69.76	5.92	12,367,707	14.88
1987	118,552,762	1.63	72.34	3.70	13,282,011	7.39
1988	120,650,003	1.77	74.71	3.28	15,017,375	13.07
1989	125,951,113	4.39	77.80	4.14	16,427,418	9.39
1990	126,910,375	0.76	81.16	4.32	17,569,154	6.95
1991	128,582,815	1.32	87.56	7.89	18,010,412	2.51
1992	127,027,967	(1.21)	81.22	(7.24)	18,158,247	0.82
1993	123,543,326	(2.74)	77.18	(4.98)	17,481,319	(3.73)
1994	120,545,172	(2.43)	77.28	0.13	17,706,464	1.29
1995	119,903,456	(0.53)	83.66	8.26	17,882,812	1.00
1996	119,729,423	(0.15)	87.43	4.51	18,423,170	3.02
1997	120,863,316	0.95	91.24	4.36	18,650,219	1.23
1998	121,666,212	0.66	93.26	2.22	19,532,407	4.73
1999	121,630,651	(0.03)	96.02	2.96	20,147,977	3.15
2000	122,800,742	0.96	98.20	2.27	20,848,397	3.48
2001	123,384,858	0.48	101.64	3.51	21,487,339	3.06
2002	121,887,988	(1.21)	104.35	2.67	22,508,060	4.75
2003	123,290,428	1.15	107.13	2.66	23,525,043	4.52
2004	123,725,905	0.35	110.44	3.09	26,182,512	11.30
2005	124,431,662	0.57	114.22	3.42	27,701,411	5.80
2006	124,783,381	0.28	117.56	2.92	28,426,488	2.62
2007	124,833,331	0.04	122.21	3.96	29,594,448	4.11
2008	125,025,377	0.15	126.15	3.22	30,594,642	3.38
2009	125,922,341	0.72	129.41	2.59	30,009,098	(1.91)
2010	127,310,141	1.10	132.13	2.10	29,972,125	(0.12)
2011	127,412,430	0.08	135.41	2.48	29,986,570	0.05

## Exemption Impact Report

Assessment Roll Year: 2010

22-Oct-2010

County: Westchester  
SWIS Code: 555400

Town of Yorktown  
Value Report

Municipality: Yorktown  
Total Assessed Value: \$153,168,857  
Uniform Percentage: 2.49%

Equalized Total Assessed Value = \$6,151,359,719

Exempt Code	Description	Statutory Authority	# of Exemptions	Total Equalized Value of EX	% of Value Exempted
10100	SPECIAL DISTRICT	RPTL 410	8	\$1,939,759	0.032%
12100	ST OWNED	RPTL 404(1)	49	\$127,952,208	2.080%
13100	CNTY OWNED	RPTL 406(1)	18	\$36,228,915	0.589%
13360	NYC AQUEDUCT	RPTL 406(4)	44	\$65,371,084	1.063%
13500	TOWN OWNED	RPTL 406(1)	316	\$99,757,630	1.622%
13800	SCHL OWNED	RPTL 408	16	\$345,668,674	5.619%
13850	BOCES	RPTL 408	14	\$10,865,461	0.177%
13870	SP/DST OWN	RPTL 410	4	\$234,939	0.004%
14110	POST OFFIC	State L 54	1	\$2,879,518	0.047%
14200	FOREIGN GO	RPTL 418	9	\$3,566,265	0.058%
21600	CLERGY-RES	RPTL 462	2	\$761,044	0.012%
25110	RELIGIOUS	RPTL 420-a	47	\$60,809,638	0.989%
25120	EDUCATIONL	RPTL 420-a	37	\$52,264,056	0.850%
25130	CHARITABLE	RPTL 420-a	3	\$1,106,425	0.018%
25230	MENTAL IMP	RPTL 420-a	5	\$2,389,558	0.039%
25300	OTH NONPRF	RPTL 420-b	11	\$12,459,839	0.203%
26050	AGR. SOCIETY	RPTL 450	2	\$1,148,594	0.019%
26100	VETS ORG.	RPTL 452	1	\$323,293	0.005%
26400	INC VOL FR	RPTL 464(2)	13	\$12,945,783	0.210%
27350	CEMETERY	RPTL 446	3	\$602,409	0.010%
28120	DISABLED RESIDENCE	RPTL 422	3	\$1,863,453	0.030%
28520	NURSING HOME	RPTL 422	5	\$18,520,080	0.301%
28540	HOSTEL-MNT	RPTL 422	5	\$2,819,277	0.046%
29350	LIBRARY	RPTL 438	2	\$7,674,698	0.125%
33551	TOWN IN REM	RPTL 406(5)	11	\$947,791	0.015%
41101	VETERANS	RPTL 458	313	\$42,478,674	0.691%
41121	WAR VET CT	RPTL 458-a	705	\$28,883,413	0.470%
41131	COMBAT VET CT	RPTL 458-a	506	\$31,542,811	0.513%
41141	DISABLED VET CT	RPTL 458-a	62	\$3,810,923	0.062%
41161	COLD WAR VET	RPTL 458-b	67	\$2,893,012	0.047%
41171	DIS. COLD WAR VET	RPTL 458-b	4	\$88,674	0.001%
41300	PARAPLEGIC	RPTL 458	1	\$407,630	0.007%
41400	CLERGY	RPTL 460	6	\$361,445	0.006%
41681	C/T VOL FIRE & AMB	RPTL 466-c, d, e, g	52	\$1,877,108	0.031%
41720	AG-COUNTY	Ag-Mkts L 305	20	\$5,129,959	0.083%
41730	AGR-INDAPP	Ag-Mkts L 306	2	\$185,421	0.003%
41800	AGED-ALL C/T/S	RPTL 467	168	\$17,346,586	0.282%
41801	AGED-CITY/TOWN	RPTL 467	293	\$20,850,080	0.339%
41930	DSBL-INCOM C/T/S	RPTL 459-c	2	\$273,293	0.004%
41931	DSBL-INCOM C/T	RPTL 459-c	12	\$879,477	0.014%
41963	HISTORIC PROPERTY	RPTL 444-a	1	\$68,674	0.001%
42100	AG BUILDING	RPTL 483-a	2	\$299,196	0.005%
47460	FORESTED LAND	RPTL 480-a	3	\$351,606	0.006%
48510	LIMITED PROFIT	PHFL 33(1)(a)	1	\$5,566,265	0.090%
<b>Total Exemptions (No System EX's)</b>			<b>2,849</b>	<b>\$1,034,394,638</b>	<b>16.82%</b>

Value has been equalized using the Uniform Percentage of Value.

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

Amount, if any, attributable to payments in lieu of taxes:	Amount	Exemption Code
	\$10,000	48510

**Town of Yorktown  
2011 Preliminary Budget Summary**

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	23,117,581	11,964,817	150,000	11,002,764
Highway	4,652,111	394,888	0	4,257,223
Library	2,263,551	271,000	0	1,992,551
Total	30,033,243	12,630,705	150,000	17,252,538

2010 Assessment	127,412,430	Tax levy change 10 to 11	438,786
2011 Tax Rate	135.41	Tax rate change 10 to 11	2.48%

**Town of Yorktown  
2010 Adopted Budget Summary**

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	22,861,275	11,951,283	500,000	10,409,992
Highway	4,852,142	437,090	0	4,415,052
Library	2,258,708	270,000	0	1,988,708
Total	29,972,125	12,658,373	500,000	16,813,752

2009 Assessment	127,253,553	Tax levy change 09 to 10	520,817
2010 Tax Rate	132.13	Tax rate change 09 to 10	2.10%

2011 Preliminary Budget Tax Implications

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

<b>Town tax bill for typical resident with Town utilities:</b>		
General, Highway and Library	1,354.10	Increase of \$32.80 from 2010
Water District	202.30	Decrease of \$4.70 from 2010
Weighted average of all town sewer districts	392.00	Increase of \$2.45 per unit
Refuse District	388.08	Decrease of \$.56 per household
Emergency Medical Services	37.40	Increase of \$1.00 from 2010
<b>Total</b>	<b>2,373.88</b>	<b>Increase of \$30.99 from 2010</b>

2011 Typical Assessment Tax Bill with utilities	2,373.88
2010 Typical Assessment Tax Bill with utilities	2,342.89
% Change	1.3%

<b>Town tax bill for typical resident without Town utilities:</b>		
General, Highway and Library	1,354.10	Increase of \$32.80 from 2010
Refuse District	388.08	Decrease of \$.56 per household
Emergency Medical Services	37.40	Increase of \$1.00 from 2010
<b>Total</b>	<b>1,779.58</b>	<b>Increase of \$33.24 from 2010</b>

2011 Typical Assessment Tax Bill without utilities	1,779.58
2010 Typical Assessment Tax Bill without utilities	1,746.34
% Change	1.9%

2011 Projected Four Year Financial Model

Town of Yorktown  
2011 Preliminary Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	23,117,581	11,964,817	150,000	11,002,764
Highway	4,652,111	394,888	0	4,257,223
Library	2,263,551	271,000	0	1,992,551
Total	30,033,243	12,630,705	150,000	17,252,538
2010 Assessment	127,412,430		Tax levy change 2010 to 2011	438,786
2011 Tax Rate	135.41		Tax rate change 2010 to 2011	2.48%

Town of Yorktown  
2012 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	23,926,696	12,383,586	0	11,543,111
Highway	4,814,935	408,709	0	4,406,226
Library	2,342,775	280,485	0	2,062,290
Total	31,084,407	13,072,780	0	18,011,627
2011 Assessment	128,049,492		Tax levy change 2011 to 2012	759,089
2012 Tax Rate	140.66		Tax rate change 2011 to 2012	3.88%

Town of Yorktown  
2013 Estimated Budget Summary

Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	24,764,131	12,817,011	0	11,947,120
Highway	4,983,458	423,014	0	4,560,444
Library	2,424,772	290,302	0	2,134,470
Total	32,172,361	13,530,327	0	18,642,034
2012 Assessment	128,689,740		Tax levy change 2012 to 2013	630,407
2013 Tax Rate	144.86		Tax rate change 2012 to 2013	2.99%

Town of Yorktown  
2014 Estimated Budget Summary

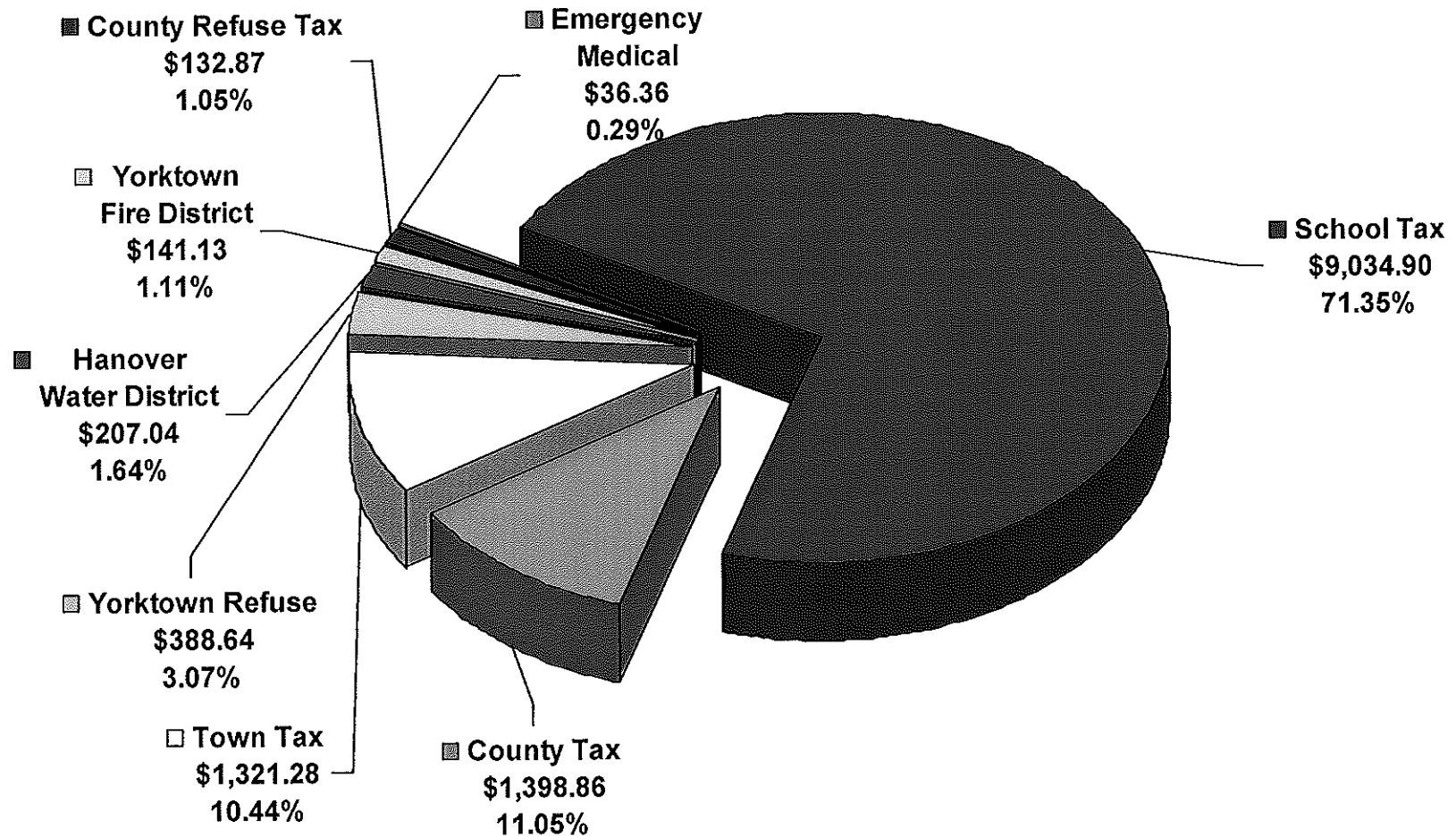
Fund	Appropriations	Less Revenues	Less Fund Balance	Tax Levy
General	25,630,875	13,265,606	0	12,365,269
Highway	5,157,879	437,819	0	4,720,059
Library	2,509,639	300,463	0	2,209,177
Total	33,298,393	14,003,888	0	19,294,505
2013 Assessment	129,333,188		Tax levy change 2013 to 2014	652,471
2014 Tax Rate	149.18		Tax rate change 2013 to 2014	2.99%

Inflationary assumptions: 3.5% per year for both revenues and expenditures  
Assessed valuation assumptions: Increase of .5% yearly



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

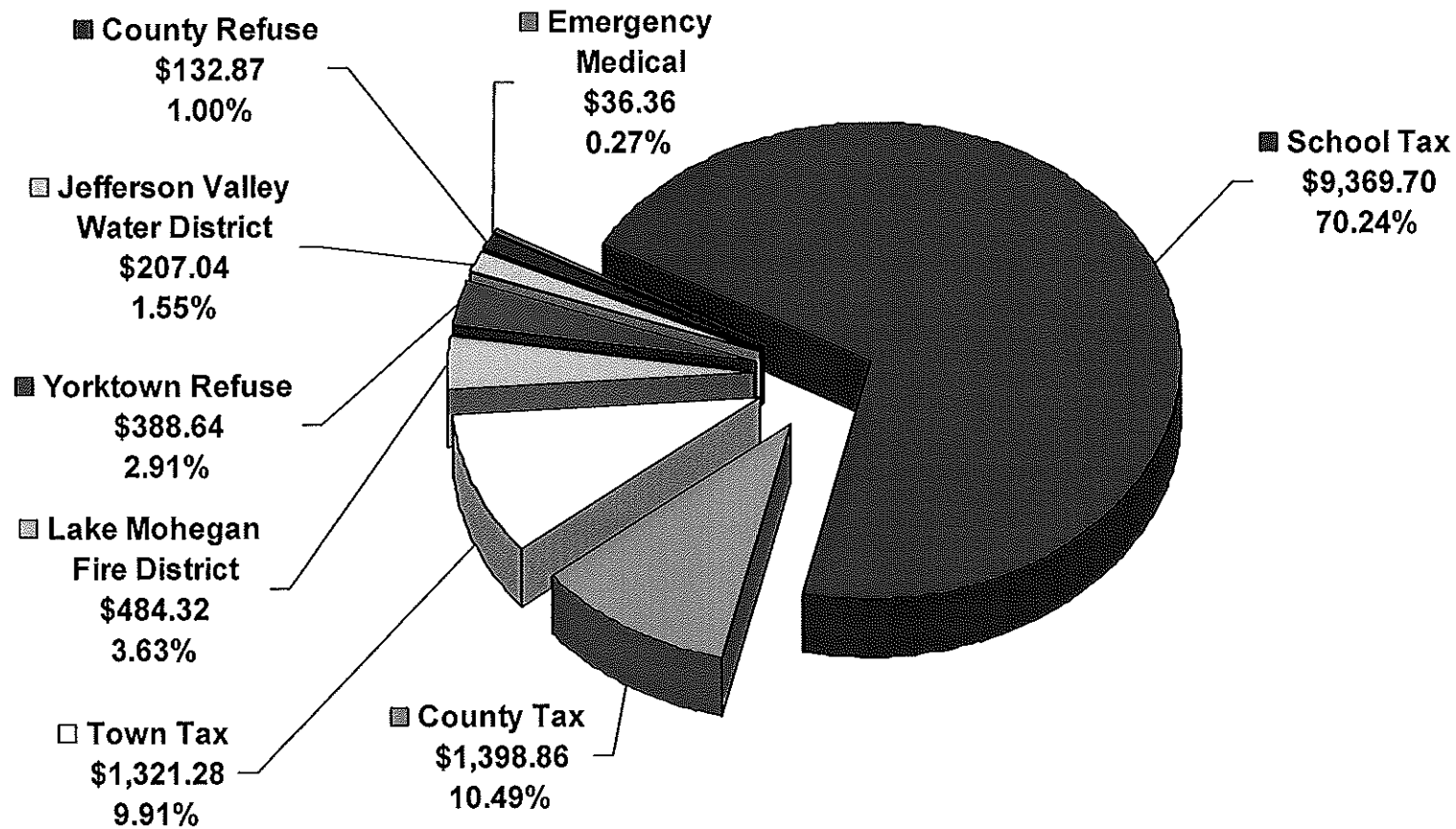
## Total 2010 Taxes: Yorktown School District \$12,661.08\*



\*Does not include sewer taxes.

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

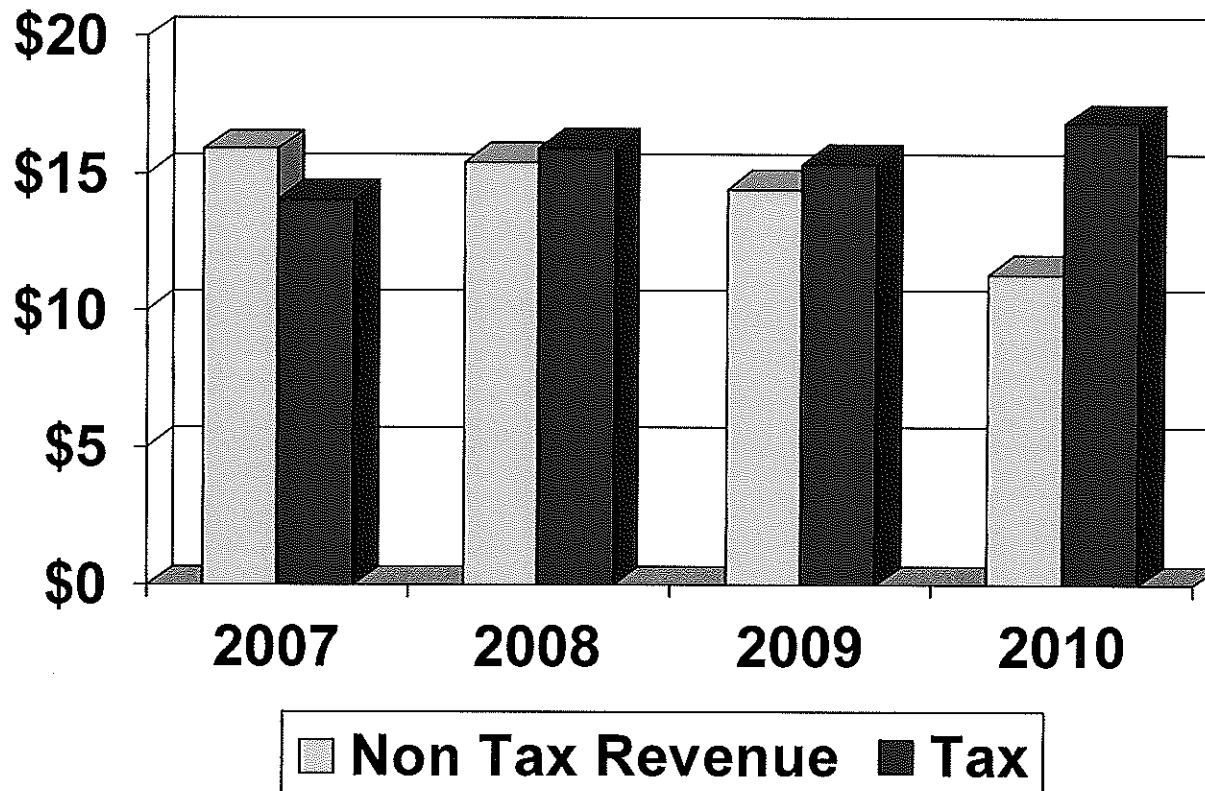
### Total 2010 Taxes: Lakeland School District \$13,339.07\*



\*Does not include sewer taxes.

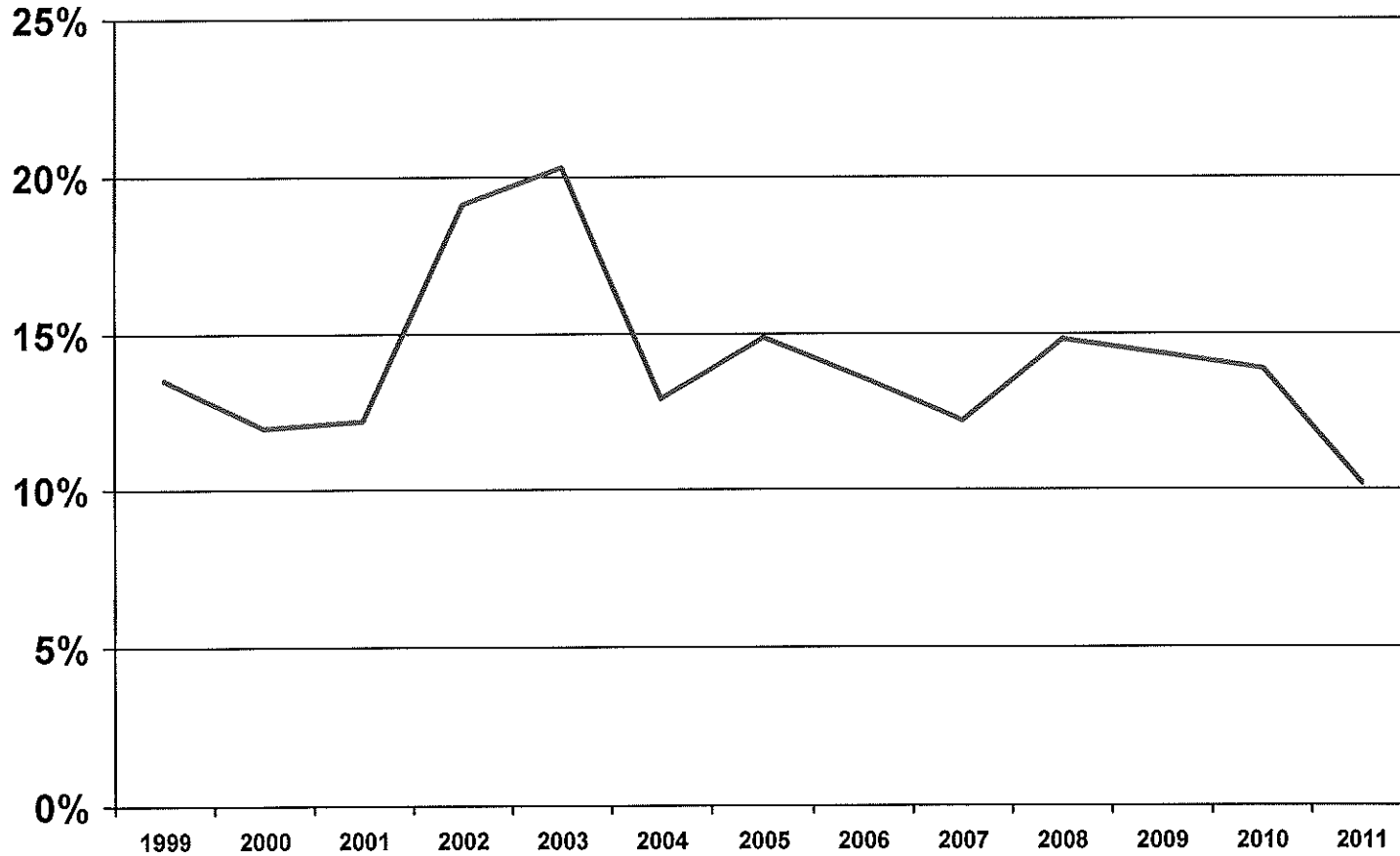
**Actual Revenue  
2007 to 2010 \*(General, Highway & Library)**

**Millions**



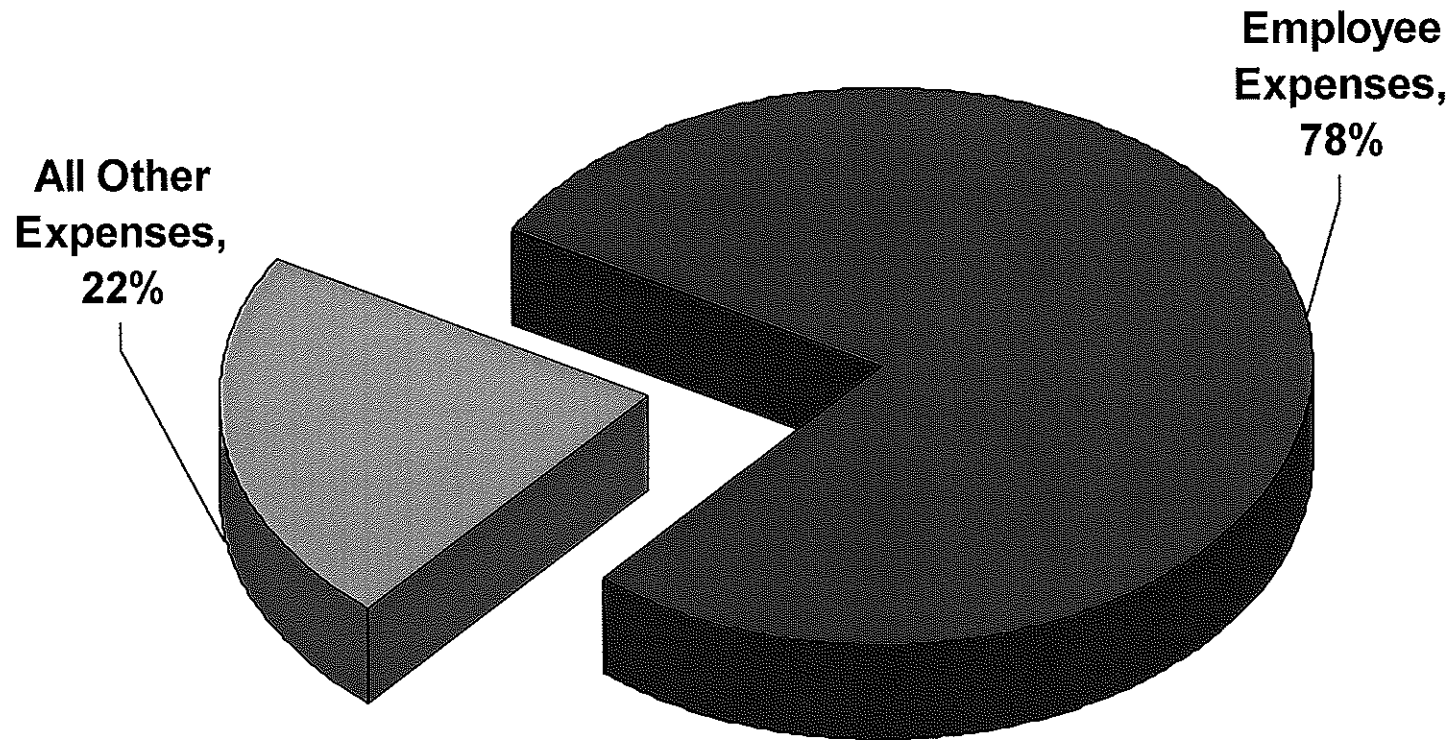
\*2010 Actual up to 10/1, except Sales and Mortgage tax anticipated through 12/31/10

## Fund Balance as Percent of General Fund\*



**\*Auditors recommend a minimum fund balance of 10% since, by law, Towns must make their School Districts and County whole whether the taxes are collected or not.**

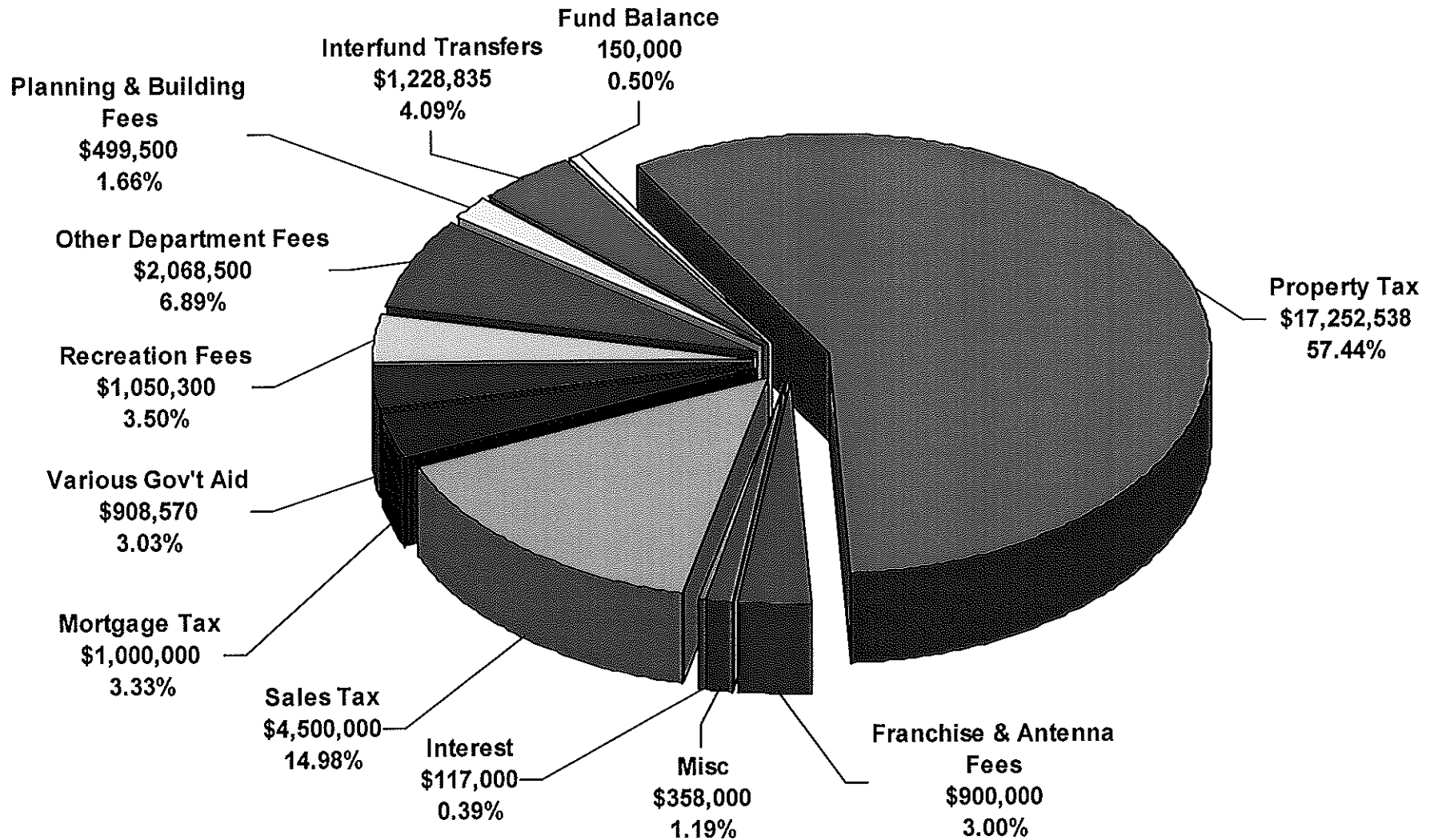
2011 Combined General, Highway and Library  
Employee Expenses\* vs Total Expenses



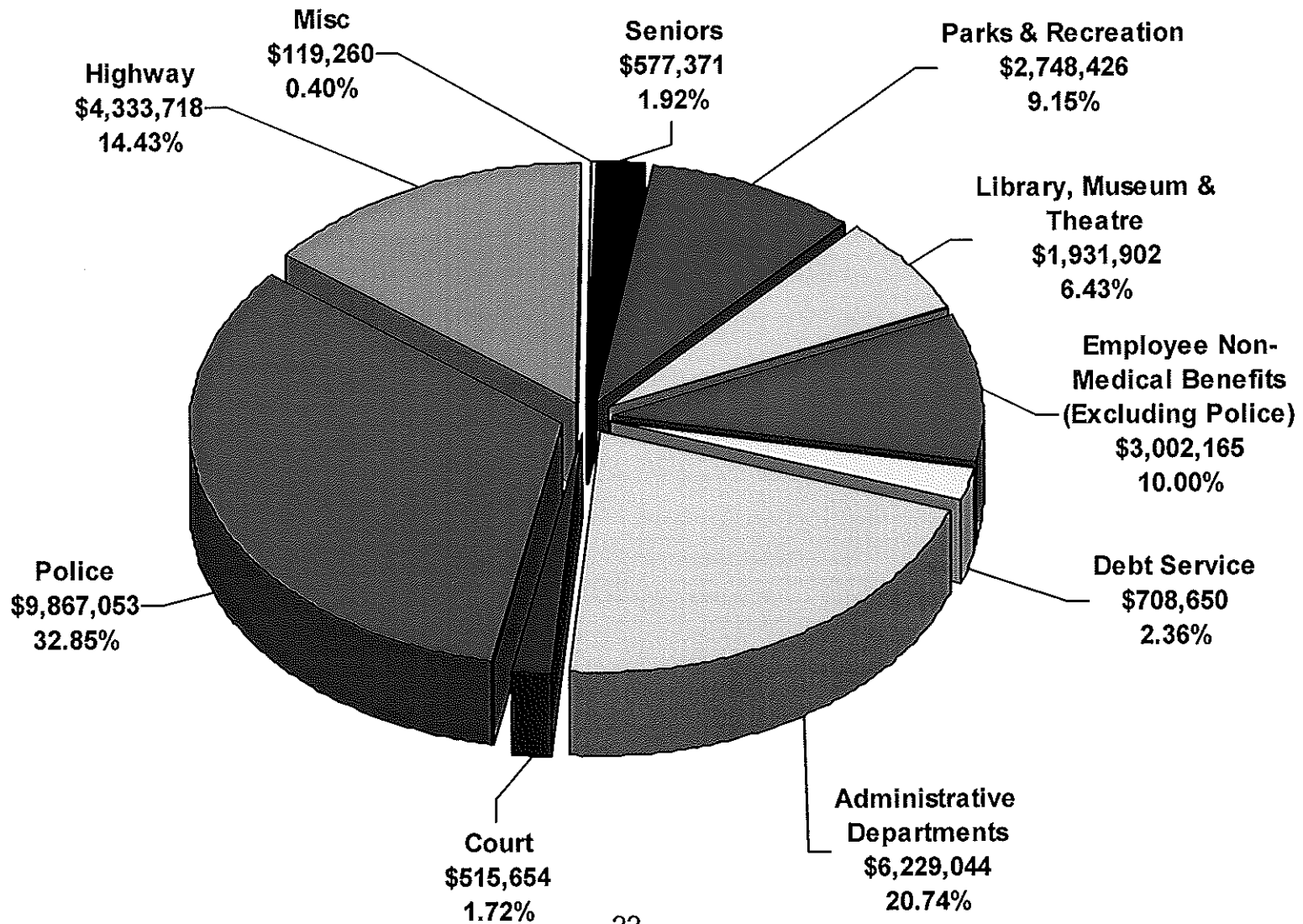
**\*Employee Expenses Include Salary, Medical, Dental, Vision, Retirement, FICA, Workers' Comp, & Misc.**

# 2011 Budgeted Revenues for General, Highway & Library

## \$30,033,243



# 2011 Budgeted Appropriations for General, Highway & Library \$30,033,243

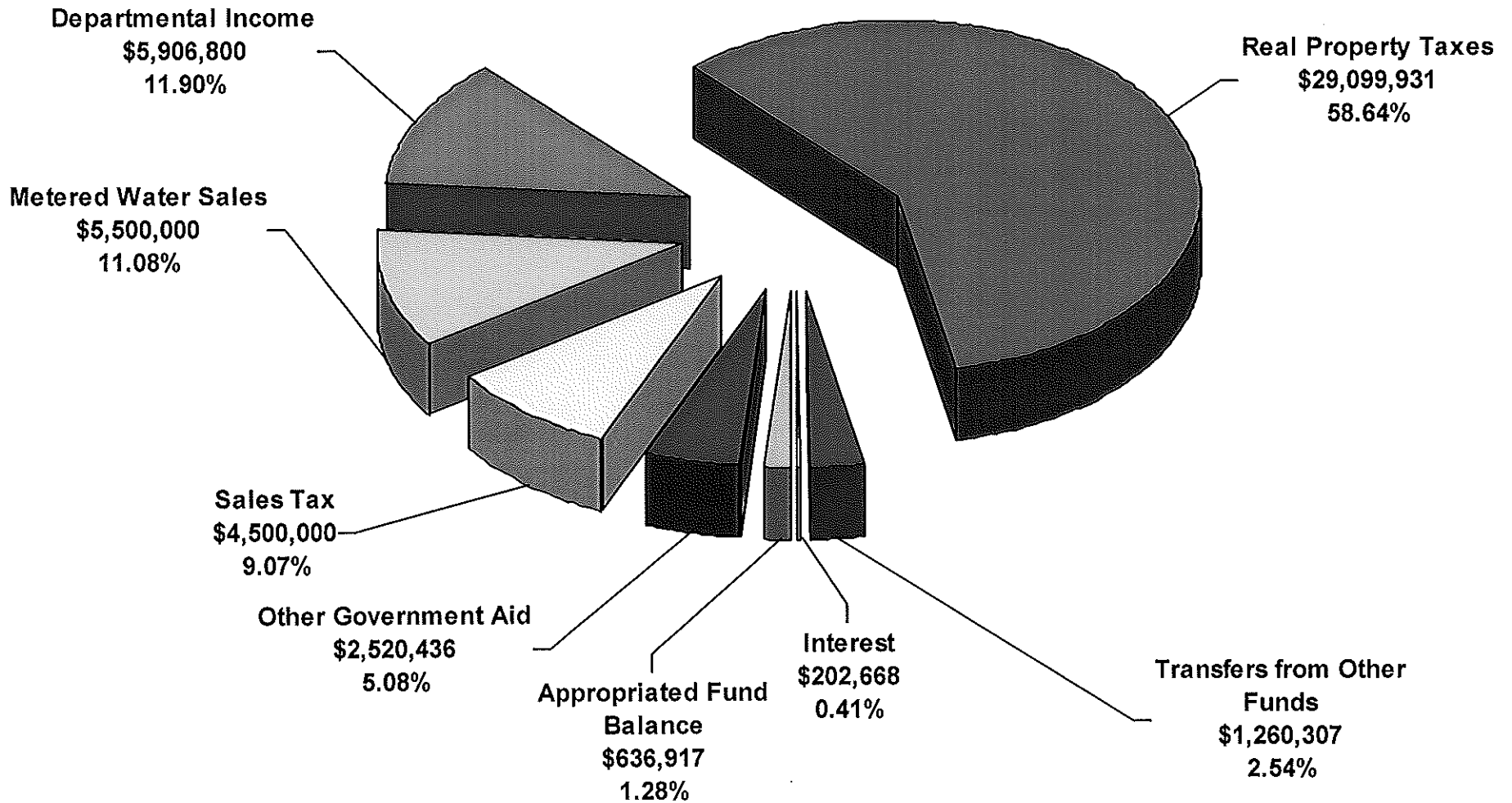


2011 Preliminary Budget Summary by Category									
		2011	2011	Appropriated	2011	2011	2010	%	2009
Fund	Code	Appropriations	Revenue	Fund Balance	Tax Levy	Tax Rate	Tax Rate	Change	Unrestricted Fund Balance
General	A	23,117,581	11,964,817	150,000	11,002,764				2,366,078
Highway	D	4,652,111	394,888	0	4,257,223				313,131
Library	L	2,263,551	271,000	0	1,992,551				329,724
Subtotal		30,033,243	12,630,705	150,000	17,252,538	135.41	132.13	2.48	3,008,933
<b>Parks</b>									
Amazon Park	AP	23,100	400	5,000	17,700	51.95	66.57	(21.96)	60,671
Bethel Acres	BA	2,000	0	0	2,000	10.14	10.14	0.00	94
Mohegan Improvement	ID	125,055	11,200	77,000	36,855	4.74	4.73	0.20	89,202
Mohegan Beach	MB	52,963	250	7,917	44,796	22.24	21.59	3.04	14,798
Mohegan Highlands	MH	31,059	100	0	30,959	56.85	57.19	(0.59)	7,025
Shrub Oak Community	SC	71,678	600	0	71,078	102.10	102.93	(0.81)	74,236
Shrub Oak Lake	SL	26,116	200	4,000	21,916	25.12	25.20	(0.31)	24,852
<b>Sewers</b>									
Osceola Sewer	OS	68,368	1,000	40,000	27,368	11.33	11.39	(0.55)	128,807
Yorktown Sewer	YS	4,323,459	1,419,838	0	2,903,621	710.82	698.09	1.82	3,099,358
Bonnie & Jill Sewer	GE	13,988	0	0	13,988	227.74	233.51	(2.47)	1,327
Clover Road Sewer	GA	17,451	0	10,000	7,451	135.89	223.80	(39.28)	60,463
Mohegan East Sewer	GB	253,559	0	0	253,559	388.45	389.05	(0.15)	33,224
Mohegan West Sewer	GC	70,987	0	0	70,987	223.01	220.48	1.15	12,442
Hunterbrook Sewer	GD	298,557	0	0	298,557	181.68	195.59	(7.12)	(12,075)
Oakside Sewer	GF	72,345	0	0	72,345	326.17	322.71	1.07	22,258
Hunterbrook Ext 202	GJ	170,000	0	0	170,000	386.87	386.87	0.00	3,369
Suncrest Sewer	GH	42,000	0	0	42,000	719.55	719.55	0.00	498
Gomer Street Sewer	GI	37,000	0	0	37,000	441.16	441.16	0.00	(177)
Overlook Sewer	GG	90,000	0	0	90,000	664.80	664.80	0.00	16,090
<b>Various</b>									
Open Space*	C	410,760	0	0	410,760	30.00	30.00	0.00	763,856
Emergency Medical	SM	512,478	21,000	0	491,478	3.74	3.64	2.92	(2,951)
Special Refuse	SR	4,532,678	53,000	188,000	4,291,678	388.08	388.64	(0.14)	697,236
Water District	SW	8,118,247	5,727,000	125,000	2,266,247	20.23	20.70	(2.27)	5,991,380
Kitchawan Water District	SW2	99,050	24,000	0	75,050	23.12	25.05	(7.71)	38,098
Debt Service (Stony St)	DS	130,918	918	30,000	100,000	113.05	152.36	(25.80)	214,569
<b>Grand Total</b>		<b>49,627,059</b>	<b>19,890,211</b>	<b>636,917</b>	<b>29,099,931</b>				<b>14,347,583</b>



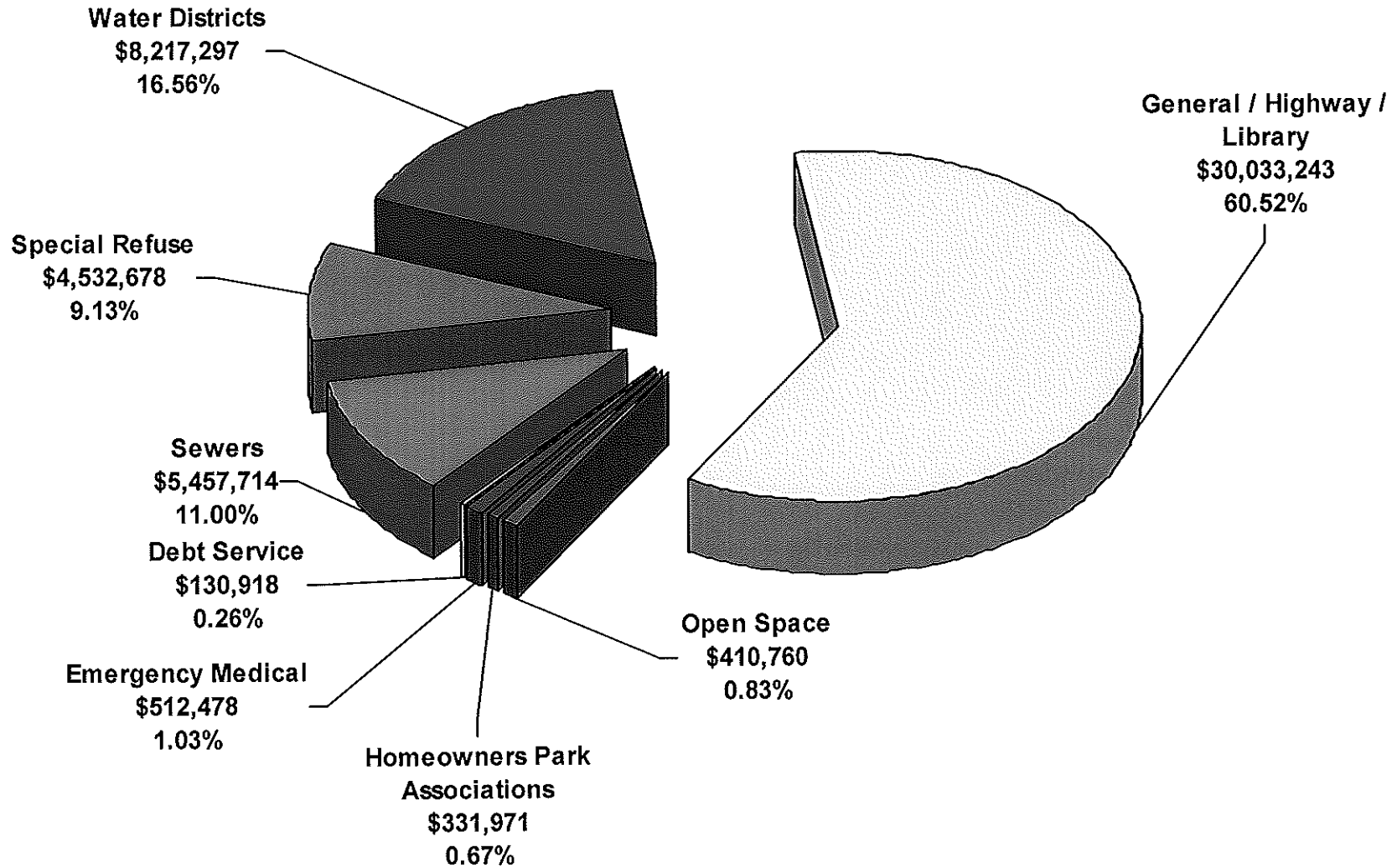
# 2011 Budgeted Revenues by Category

## \$49,627,059



# 2011 Budgeted Appropriations by Fund

## \$49,627,059



# 2011 Budgeted Expenditures by Category

## \$49,627,059

