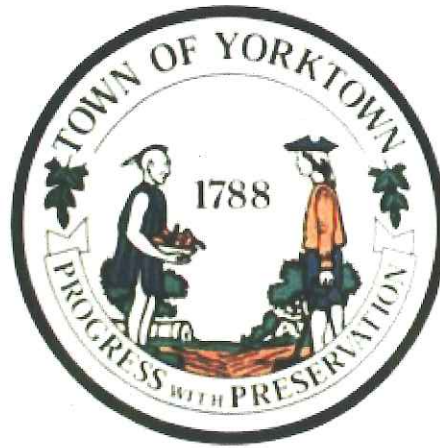


Town of Yorktown, NY

2012 Tentative Budget



October 31, 2011

Town Supervisor ~ Susan M. Siegel
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 | 5 |
| Departmental Descriptions | 6 |
| Budget Procedure | 11 |
| General Tax Rate Summary | 12 |
| Exemption Impact Report | 13 |
| Current vs Prior Budget Comparison | 14 |
| Tax Implications | 15 |
| Four Year Model | 16 |
| Tax Illustrations Pie Chart - Yorktown Central School District | 17 |
| Tax Illustrations Pie Chart - Lakeland Central School District | 18 |
| Graph - Actual Revenue 2007-2011 | 19 |
| Graph - Fund Balance as Percent of General Fund | 20 |
| Pie Chart - 2012 Combined General, Highway & Library Expenses | 21 |
| Pie Chart - 2012 Budgeted Revenues General, Highway & Library | 22 |
| Pie Chart - 2012 Budgeted Appropriations General, Highway & Library | 23 |
| Summary by Category | 24 |
| Pie Chart - Budgeted Revenue by Category | 25 |
| Pie Chart - Budgeted Appropriation by Fund | 26 |
| Pie Chart - Budgeted Expenditures by Category | 27 |
| General Fund | |
| Financial Information | |
| Revenue | 28 |
| Expenditures: | Appropriation Code |
| Legislative Board | A.1010 32 |
| Justice Court | A.1110 32 |
| Office of the Supervisor | A.1220 34 |
| Comptroller's Office | A.1315 36 |

| General Fund continued | Appropriation Code | |
|--------------------------------------|---------------------------|----|
| Auditor | A.1320 | 37 |
| Receiver of Taxes | A.1330 | 37 |
| Purchasing | A.1345 | 39 |
| Town Assessor | A.1355 | 39 |
| Town Clerk | A.1410 | 41 |
| Legal | A.1420 | 42 |
| Engineering | A.1440 | 44 |
| Elections | A.1450 | 46 |
| Town Hall | A.1620 | 46 |
| Yorktown Community & Cultural Center | A.1625 | 48 |
| Building Maintenance | A.1630 | 49 |
| Public Safety | A.1640 | 50 |
| Central Services | A.1670 | 51 |
| Insurance | A.1910 | 51 |
| Municipal Association Dues | A.1920 | 52 |
| Taxes on Town Property | A.1950 | 52 |
| Refund of Real Property Taxes | A.1964 | 52 |
| Contingency | A.1990 | 52 |
| Police Department | A.3120 | 53 |
| Jail | A.3150 | 56 |
| Traffic Control | A.3310 | 56 |
| Fire Prevention | A.3410 | 57 |
| Building Department | A.3620 | 58 |
| Civil Defense | A.3640 | 59 |
| Health Service | A.4562 | 60 |
| Highway Administration | A.5010 | 60 |
| Street Lighting | A.5182 | 61 |
| Veteran's Services | A.6510 | 62 |
| Senior Citizen Nutrition Center | A.6772 | 62 |
| Recreation Administration | A.7020 | 64 |
| Theater | A.7030 | 66 |

| General Fund continued | Appropriation Code | |
|-------------------------------|---------------------------|----|
| Parks | A.7110 | 66 |
| Norwest | A.7145 | 68 |
| Beach / Pool | A.7180 | 68 |
| Aquatics | A.7190 | 69 |
| Central Garage | A.7215 | 70 |
| Family & Special Events | A.7270 | 72 |
| Camp Programs | A.7310 | 72 |
| Youth Programs | A.7320 | 73 |
| Museum | A.7450 | 74 |
| Adult Programs | A.7610 | 75 |
| Senior Programs | A.7620 | 76 |
| New Horizons | A.7640 | 76 |
| Skate Park | A.7650 | 77 |
| Zoning | A.8010 | 77 |
| Planning Department | A.8020 | 77 |
| Section 8 Housing | A.8030 | 79 |
| Conservation Board | A.8090 | 80 |
| Employee Benefits | A.9000 | 81 |
| Debt Service | A.9700 | 82 |
| Serial Bonds | A.9710 | 82 |
| Bond Anticipation Notes | A.9730 | 83 |
| | | |
| Highway | | |
| Highway Fund Revenues | D | 85 |
| Highway Fund Expenditures | D | 86 |
| | | |
| Library | | |
| Library Fund Revenues | L | 93 |
| Library Fund Expenditures | L | 94 |
| | | |

| Water | Appropriation Code | |
|---|---------------------------|-----|
| Water District Revenues | SW | 98 |
| Water District Expenditures | SW | 99 |
| Kitchawan Water District Revenues | SW2 | 106 |
| Kitchawan Water District Expenditures | SW2 | 107 |
| 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 |

| Sewer continued | Appropriation Code | |
|---|---------------------------|-----|
| 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 | | |
| Open Space | | 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 | 158 |
| Mohegan Lake Improvement Park District Revenue | ID | 159 |
| Mohegan Lake Improvement Park District Expenditures | ID | 160 |
| Mohegan Beach Park District Revenue | MB | 161 |
| Mohegan Beach Park District Expenditures | MB | 164 |
| Mohegan Highlands Park District Revenue | MH | 165 |
| Mohegan Highlands Park District Expenditures | MH | 167 |
| | | 168 |

| Park and Improvement Districts continued | Appropriation Code | |
|---|---------------------------|-----|
| Shrub Oak Community Park District Revenue | SC | 170 |
| Shrub Oak Community Park District Expenditures | SC | 171 |
| Shrub Oak Lake Park District Revenue | SL | 173 |
| Shrub Oak Lake Park District Expenditures | SL | 174 |
| Capital Projects | | |
| Five Year Capital Plan | | 175 |
| Five Year Capital Plan Spreadsheet | | 176 |
| Employee Salaries | | |
| Employee Salary Information | | 177 |
| Full Time Positions Budgeted | | 178 |
| Salary Listing | | 179 |
| Fire District Budgets | | |
| Yorktown Heights Fire District | | 189 |
| Lake Mohegan Fire District | | 191 |

A Budget Message From the Supervisor

In a year when the economy remains stalled and some of our major sources of revenue such as mortgage tax, sales tax, and building fees remain flat, I'm pleased to propose a budget with a modest \$33 tax increase in the combined general, highway and library funds for Yorktown's typical homeowner with a house assessed at \$10,000.

For residential property owners only, when the general, highway and library tax rate paid by all property owners is combined with a decrease in the tax rate in the Yorktown Water District and all 12 sewer districts, and an increase in the refuse district and emergency medical district tax rates, the total tax increase will be \$83. Homeowners without sewer and water, but in the refuse and emergency medical districts will see a \$108 increase.

The only change in services in the budget is a reduction in the number of bulk trash pick-ups from four to two. Residents will still be able to schedule a "special" bulk pick-up for other times during the year at a cost of \$35. The pick-ups will also be rescheduled so that Environmental Conservation staff will be able to carry out special drainage related projects designed to reduce flooding, such as clearing debris from streams and cleaning detention ponds and swales.

Before discussing the factors that have contributed to this modest increase, I'd like to take this opportunity to clear up any confusion you might have between two terms: tax levy and tax rate.

Tax Levy and Tax Rate

The tax levy is the amount of money the Town needs to raise in taxes in order to balance its budget after all other sources of revenue, such as the mortgage tax, sales tax, building fees, interest earnings, etc. are taken into consideration. Yorktown has 82 different sources of revenue. The 2% tax cap passed this past summer by the NYS Legislature and signed into law by the governor is on the tax levy.

The tax levy in the 2012 Tentative Budget is below the 2% cap.

The tax rate is what property owners pay per \$1,000 of assessed value. The tax rate is determined by dividing the tax levy by the total taxable assessed value of the Town. For example, assuming the tax levy stays constant, a larger assessment roll means that each property owner picks up a smaller portion of the tax levy. Conversely, when the assessment roll decreases, property owners have to pay a larger portion of the levy. There is no state mandated cap on the tax rate.

The tax rate increase in the 2012 Tentative Budget is 2.44% for the combined general, highway and library funds, less than the final 2011 tax rate increase which was 2.63%. For homeowners with utilities, the increase is 3.5%, and 6.0% for those without utilities but with refuse and emergency medical services.

Factors contributing to the 2012 tax increase

Three significant factors contributed to the 2012 tax increase:

1) Reduced assessment roll

The Town lost \$31 million in assessed value in 2011 due to tax certiorari settlements. Had the assessment roll remained unchanged, the tax increase would have been only 1.82% for the General, Highway and Library funds, or only \$24.60 for the year.

2) Uncontrollable cost increases

Across all budget funds, health benefits increased by 8.84% and pension payments by 14.44%. Yorktown's non police employees already pay 25% of their health care benefits, a higher percentage than most surrounding towns.

3) New garbage contract

The current garbage contract, which held the price steady for six years, expires at the end of 2011. The new contract – which was awarded based on a competitive bid – is \$1 million more than the current price. The 2012 contract price will be in effect for three years, from 2012-2014, with an option to renew for three additional years, a year at a time.

Expenditures

For the second year in a row, the Town has continued to control expenditures by reducing its workforce, primarily by attrition, and tightening up on its purchasing policies.

While 2012 General Fund expenditures are slated to increase by \$514,663, or 2.2%, when increases in pension and health care costs are subtracted, spending has actually decreased by \$32,000.

Salaries and benefits account for 78% of the budget and reducing staff has been the single most important part of controlling taxes. The 2012 budget includes a reduction of five employees, four due to retirement and/or resignation and one layoff.

Since 2010, through retirement, resignations and two layoffs, the Town has reduced its staff by 19 employees, or 8%.

You'll notice a new expenditure line in this year's budget: A \$10,000 expense for special Zoning Board legal services. In 2010, the Town Board enacted legislation that enables the Planning Board and Zoning Board of Appeals to charge a fee to cover the cost of having the Town's outside attorneys review and provide legal advice to their respective boards on specific development applications. The fee is currently in place for the Planning Board but the Town Board has rejected the fee for Zoning Board applications. As a consequence, and until the Town Board approves the fee, the taxpayers will continue to be responsible for paying the legal costs incurred in reviewing certain ZBA applications.

Revenue

Given the continued uncertainty about the economy, revenue projections for the mortgage tax and sales tax remain unchanged from last year. The budget includes a \$250,000 transfer from the fund balance to partially cover anticipated 2012 tax certiorari settlements.

A new fee for issuing operating permits has been added to the 2012 budget. Based on the Building Department's 2011 experience, it is estimated that the fee will generate approximately \$30,000. Operating permits, which are required by state law, and are issued to commercial establishments, are designed to cover a portion of the cost of inspecting places of public assembly to make sure they comply with all fire and safety codes.

Consolidation

This tentative budget reflects two significant consolidation plans that will save taxpayer dollars and improve efficiency of town operations.

Building Maintenance

All building maintenance staff, currently assigned to three separate departments and working under the direction of four different department heads, are being consolidated into one building maintenance function that will be the responsibility of the Building Inspector. The consolidation will facilitate better coordination among our existing maintenance staff, more efficient utilization of staff, and the development of preventative maintenance and replacement plans for our aging buildings.

Water, DEC, and Central Garage

The position of Superintendent of Environmental Conservation is being eliminated and the operations of the Environmental Conservation Department and Central Garage will be under the direction and supervision of the Water Distribution Superintendent. Because the three functions are funded in separate budget funds (Water, General Fund and Refuse), the expenses for each operation will continue to be listed separately in the budget and any sharing of staff between the three functions will be accounted for via budget transfers.

Other items of note in the Tentative Budget

For the second year in a row I am proposing that Town Board work sessions be televised with the cost being covered by a donation by the Supervisor.

... and a look ahead

More consolidation

The Town is continuing to explore additional opportunities for cost saving consolidation initiatives, including combining the Planning, Building and Engineering departments into a single, more efficient, more customer friendly single Technical Services Department remains a "work in progress" with no budgetary impact for 2012 as town staff continues to work out the space needs of relocating the Planning Department to the lower level of Town Hall.

Strengthening the Town's tax base

As widely reported in the media, there are eight major commercial developments in various stages in the development approval pipeline. Once some or all of these developments are built, operating and fully assessed, there should be a significant increase in our assessment roll. And, as discussed above, when the tax levy is divided by a larger assessment number, and assuming the tax levy remains constant, the tax rate per thousand decreases for all property owners.

While it is risky to predict when any of these developments will be completed, barring any unforeseen events, homeowners should be able to see some tax relief beginning 2014.



Susan Siegel
Supervisor

Yorktown Town



CENSUS 2000 PROFILE FOR MUNICIPALITIES IN WESTCHESTER COUNTY

POPULATION DATA

| | | |
|---|---------------|-------------|
| Total population: | 36,318 | 100% |
| Group quarters population: | 767 | 2% |
| Population by race and Hispanic origin | | |
| 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% |

| | | |
|--------------|--------|-----|
| Age | | |
| 0-5: | 2,960 | 8% |
| 6-17: | 6,893 | 19% |
| 18-34: | 5,465 | 15% |
| 35-64: | 16,177 | 45% |
| 65-84: | 4,038 | 11% |
| 85 and over: | 785 | 2% |

| | | |
|---------------------------------------|--------|-----|
| Place of birth and citizenship | | |
| 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% |

| | | |
|---------------------------------------|-------|------|
| Year of entry for foreign born | | |
| Total Foreign Born: | 3,805 | 100% |
| 1990s: | 669 | 18% |
| 1980s: | 803 | 21% |
| 1970s: | 719 | 19% |
| Entry Before 1970: | 1,614 | 42% |

| | | |
|---------------------------------|-------|---------------------|
| Ability to speak English | | |
| households in language group | | % of language group |
| cannot speak English well | 283 | 2% |
| English speaking: | 9,930 | 0 |
| Spanish speaking: | 835 | 8% |
| Other Indo-European | 1,438 | 12% |
| Asian speaking: | 246 | 3% |
| Other Language: | 119 | 9% |

HOUSEHOLD DATA

| | |
|---|---------------|
| Total households: | 12,568 |
| Average household size: | 2.8 |
| Family Households (families): | 9,924 |
| Average family size: | 3.3 |
| Families with own children under 18: | 5,264 |
| Married-couple families: | 8,872 |
| Married-couples with children under 18: | 4,716 |
| Female-headed households: | 786 |
| Female-headed households with children | 419 |
| Non-family households: | 2,644 |
| Householder living alone: | 2,389 |
| Householder 65+ living alone: | 1,311 |
| Children under 18 living in single-parent households: | 886 |

EMPLOYMENT DATA

| | | |
|--------------------------------|--------|-------|
| Employment | | |
| Total civilian labor force: | 18,605 | 100% |
| Employed persons: | 18,143 | 97.5% |
| Unemployed persons: | 462 | 2.5% |
| Occupation of residents | | |
| 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% |

| | | |
|------------------------------------|--------|---------|
| Residents commuting to work | | |
| 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

| | | |
|-------------------------------|--------|------|
| Educational attainment | | |
| Total persons 25 and over: | 24,464 | 100% |
| No HS Diploma: | 2,947 | 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% |

| | | |
|--|-------|------|
| School Enrollment | | |
| 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

| | | |
|-----------------------------------|-----------|------|
| Household income, 1999 (2) | | |
| Per capita: | \$32,972 | |
| Average household: | \$95,281 | |
| Average family: | \$120,666 | |
| Households by Income Range | | |
| 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: | 990 | 8% |
| \$75,000 to \$99,999: | 2,204 | 18% |
| \$100,000 to \$149,999: | 2,642 | 21% |
| \$150,000 or more: | 2,148 | 17% |

| | | |
|---------------------------------|--------|------|
| Poverty status, 1999 (3) | | |
| 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% |
| Housing Occupancy and Tenure | | |
| 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% |
| Housing units in structure | | |
| 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% |

| | | |
|---------------------------|--------|------|
| Year housing built | | |
| Total housing units: | 12,852 | 100% |
| 1980 to 2000: | 1,424 | 11% |
| 1980 to 1989: | 1,970 | 15% |
| 1970 to 1979: | 2,080 | 16% |
| 1960 to 1969: | 2,879 | 22% |
| 1950 to 1959: | 2,572 | 20% |
| 1949 or earlier: | 1,927 | 15% |

| | | |
|--|-----------|------|
| Single-family home value | | |
| Average house value (4) | \$260,974 | |
| Housing Units by Range in Value | | |
| 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% |

| | | |
|---------------------------------------|-------|------|
| Monthly renter costs | | |
| Average rent: | \$911 | |
| Housing Units by Range in Rent | | |
| 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% |

| | | |
|-------------------------------------|--------|------|
| Cost-burdened households (5) | | |
| Total households: | 12,568 | 100% |
| Total Cost-burdened households: | 3,406 | 31% |
| Renters: | 651 | 37% |
| Owners with mortgage: | 2,303 | 33% |
| Owners no mortgage: | 452 | 20% |

| | | |
|--------------------------------------|--------|------|
| Overcrowded Housing Units (6) | | |
| 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, layoff, 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. Percent 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.

Westchester County Department of Planning
148 Marine Avenue
White Plains, NY 10601
(914) 965-4400

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 230 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 alary 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. In addition, this department is responsible for the oversight of the employees performing the maintenance and daily cleaning of town buildings. Town Buildings employees also assist 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 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.

Community Service / Juvenile Justice: The Town of Yorktown participates in a Juvenile Justice Program where young people who have committed misdemeanors or lower violations are given community service rather than facing the penal system.

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.

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 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 as well as 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 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 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 Hung 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 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 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 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 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 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 10, 2011 to discuss the tentative budget. The following day, November 11, 2011 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 7, 2011.
- 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 7, 2011 but no later than December 20, 2011.
- The budget must be recorded in the minutes of the Town Board. The budget takes effect on January 1, 2012, 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, 2011, 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 - 2012 | | | | | | |
| 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 | 135.45 | 2.51 | 30,038,243 | 0.22 |
| 2012 | 126,638,090 | (0.61) | 138.91 | 2.55 | 30,660,122 | 2.07 |

Assessment Roll Year: 2011

Exemption Impact Report

12-Oct-2011

County: Westchester
SWIS Code: 555400

Town of Yorktown
Value Report

Municipality: Yorktown
Total Assessed Value: \$152,456,047
Uniform Percentage: 2.59%

Equalized Total Assessed Value = \$5,886,333,861

| Exempt Code | Description | Statutory Authority | # of Exemptions | Total Equalized Value of EX | % of Value Exempted |
|--|--------------------|---------------------|-----------------|-----------------------------|---------------------|
| 10100 | SPECIAL DISTRICT | RPTL 410 | 8 | \$1,864,864 | 0.0317% |
| 12100 | ST OWNED | RPTL 404(1) | 49 | \$123,011,969 | 2.0898% |
| 13100 | CNTY OWNED | RPTL 406(1) | 18 | \$34,830,115 | 0.5917% |
| 13360 | NYC AQUEDUCT | RPTL 406(4) | 44 | \$62,847,104 | 1.0677% |
| 13500 | TOWN OWNED | RPTL 406(1) | 319 | \$99,390,540 | 1.6885% |
| 13730 | PUB PARK | RPTL 406(2) | 3 | \$270,270 | 0.0046% |
| 13800 | SCHL OWNED | RPTL 408 | 16 | \$332,322,393 | 5.6457% |
| 13850 | BOCES | RPTL 408 | 14 | \$10,445,945 | 0.1775% |
| 13870 | SP/DST OWN | RPTL 410 | 4 | \$225,868 | 0.0038% |
| 14110 | POST OFFIC | State L 54 | 1 | \$2,768,339 | 0.0470% |
| 14200 | FOREIGN GO | RPTL 418 | 9 | \$3,428,571 | 0.0582% |
| 21600 | CLERGY-RES | RPTL 462 | 3 | \$1,113,899 | 0.0189% |
| 25110 | RELIGIOUS | RPTL 420-a | 47 | \$58,461,776 | 0.9932% |
| 25120 | EDUCATIONAL | RPTL 420-a | 40 | \$52,574,324 | 0.8932% |
| 25130 | CHARITABLE | RPTL 420-a | 4 | \$1,936,293 | 0.0329% |
| 25230 | MENTAL IMP | RPTL 420-a | 5 | \$2,297,297 | 0.0390% |
| 25300 | OTH NONPRF | RPTL 420-b | 11 | \$11,978,764 | 0.2035% |
| 26050 | AGR. SOCIETY | RPTL 450 | 2 | \$1,104,247 | 0.0188% |
| 26100 | VETS ORG. | RPTL 452 | 1 | \$310,810 | 0.0053% |
| 26400 | INC VOL FR | RPTL 464(2) | 13 | \$12,445,945 | 0.2114% |
| 27350 | CEMETERY | RPTL 446 | 3 | \$579,150 | 0.0098% |
| 28120 | DISABLED RESIDENCE | RPTL 422 | 3 | \$1,791,505 | 0.0304% |
| 28520 | NURSING HOME | RPTL 422 | 5 | \$17,805,019 | 0.3025% |
| 28540 | MENTAL/DISABLE | RPTL 422 | 5 | \$2,752,895 | 0.0468% |
| 29350 | LIBRARY | RPTL 438 | 2 | \$7,378,378 | 0.1253% |
| 33551 | TOWN IN REM | RPTL 406(5) | 2 | \$40,540 | 0.0007% |
| 41101 | VETERANS | RPTL 458 | 294 | \$38,404,208 | 0.6524% |
| 41121 | WAR VET CT | RPTL 458-a | 702 | \$29,912,625 | 0.5082% |
| 41141 | COMBAT VET CT | RPTL 458-a | 481 | \$30,950,463 | 0.5258% |
| 41141 | DISABLED VET CT | RPTL 458-a | 68 | \$4,794,478 | 0.0815% |
| 41161 | COLD WAR VET | RPTL 458-b | 72 | \$3,229,729 | 0.0549% |
| 41171 | DIS. COLD WAR VET | RPTL 458-b | 4 | \$85,250 | 0.0014% |
| 41300 | PARAPLEGIC | RPTL 458 | 1 | \$391,891 | 0.0067% |
| 41400 | CLERGY | RPTL 460 | 4 | \$231,660 | 0.0039% |
| 41681 | C/T VOL FIRE & AMB | RPTL 466-c, d, e, g | 53 | \$1,817,876 | 0.0309% |
| 41720 | AG-COUNTY | Ag-Mkts L 305 | 19 | \$4,706,911 | 0.0800% |
| 41730 | AGR-INDAPP | Ag-Mkts L 306 | 1 | \$154,401 | 0.0026% |
| 41800 | AGED-ALL C/T/S | RPTL 467 | 145 | \$14,314,710 | 0.2432% |
| 41801 | AGED-CITY/TOWN | RPTL 467 | 281 | \$19,923,436 | 0.3385% |
| 41930 | DSBL-INCOM C/T/S | RPTL 459-c | 4 | \$443,166 | 0.0075% |
| 41931 | DSBL-INCOM C/T | RPTL 459-c | 8 | \$595,791 | 0.0101% |
| 41963 | HISTORIC PROPERTY | RPTL 444-a | 1 | \$44,015 | 0.0007% |
| 42100 | AG BUILDING | RPTL 483-a | 2 | \$287,644 | 0.0049% |
| 47460 | FORESTED LAND | RPTL 480-a | 3 | \$338,378 | 0.0057% |
| Total Exemptions (No System EX's) | | | 2,774 | \$994,603,452 | 16.8968% |

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 |
| | \$0 | 0 |

Current vs Prior Budget Comparison

**Town of Yorktown
2012 Tentative Budget Summary**

| Fund | Appropriations | Less Revenues | Less Fund Balance | Tax Levy |
|---------|----------------|---------------|-------------------|------------|
| General | 23,757,904 | 12,130,722 | 250,000 | 11,377,182 |
| Highway | 4,613,604 | 387,710 | 0 | 4,225,894 |
| Library | 2,288,614 | 300,000 | 0 | 1,988,614 |
| Total | 30,660,122 | 12,818,432 | 250,000 | 17,591,690 |

| | | | |
|-----------------|-------------|--------------------------|---------|
| 2011 Assessment | 126,638,090 | Tax levy change 11 to 12 | 334,152 |
| 2012 Tax Rate | 138.91 | Tax rate change 11 to 12 | 2.44% |

**Town of Yorktown
2011 Adopted Budget Summary**

| Fund | Appropriations | Less Revenues | Less Fund Balance | Tax Levy |
|---------|----------------|---------------|-------------------|------------|
| General | 23,122,581 | 11,964,817 | 150,000 | 11,007,764 |
| Highway | 4,652,111 | 394,888 | 0 | 4,257,223 |
| Library | 2,263,551 | 271,000 | 0 | 1,992,551 |
| Total | 30,038,243 | 12,630,705 | 150,000 | 17,257,538 |

| | | | |
|-----------------|-------------|--------------------------|---------|
| 2010 Assessment | 127,263,083 | Tax levy change 10 to 11 | 443,786 |
| 2011 Tax Rate | 135.61 | Tax rate change 10 to 11 | 2.63% |

2012 Tentative Budget Tax Implications

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

| Town tax bill for typical resident with Town utilities: | | |
|--|-----------------|--------------------------------------|
| General, Highway and Library | 1,389.10 | Increase of \$33.00 from 2011 |
| Water District | 198.50 | Decrease of \$4.00 from 2011 |
| Weighted average of all town sewer districts | 371.34 | Decrease of \$20.64 per unit |
| Refuse District | 462.64 | Increase of \$74.60 per household |
| Emergency Medical Services | 37.60 | Increase of \$.10 from 2011 |
| Total | 2,459.18 | Increase of \$83.06 from 2011 |

| | |
|---|----------|
| 2012 Typical Assessment Tax Bill with utilities | 2,459.18 |
| 2011 Typical Assessment Tax Bill with utilities | 2,376.12 |
| % Change | 3.5% |

| Town tax bill for typical resident without Town utilities: | | |
|---|-----------------|---------------------------------------|
| General, Highway and Library | 1,389.10 | Increase of \$33.00 from 2011 |
| Refuse District | 462.64 | Increase of \$74.60 per household |
| Emergency Medical Services | 37.60 | Increase of \$.10 from 2011 |
| Total | 1,889.34 | Increase of \$107.70 from 2011 |

| | |
|--|----------|
| 2012 Typical Assessment Tax Bill without utilities | 1,889.34 |
| 2011 Typical Assessment Tax Bill without utilities | 1,781.64 |
| % Change | 6.0% |

2012 Projected Four Year Financial Model

**Town of Yorktown
2012 Tentative Budget Summary**

| Fund | Appropriations | Less Revenues | Less Fund Balance | Tax Levy |
|-----------------|-------------------|-------------------|------------------------------|-------------------|
| General | 23,757,904 | 12,130,722 | 250,000 | 11,377,182 |
| Highway | 4,613,604 | 387,710 | 0 | 4,225,894 |
| Library | 2,288,614 | 300,000 | 0 | 1,988,614 |
| Total | 30,660,122 | 12,818,432 | 250,000 | 17,591,690 |
| 2011 Assessment | 126,638,090 | | Tax levy change 2011 to 2012 | 334,152 |
| 2012 Tax Rate | 138.91 | | Tax rate change 2011 to 2012 | 2.44% |

**Town of Yorktown
2013 Estimated Budget Summary**

| Fund | Appropriations | Less Revenues | Less Fund Balance | Tax Levy |
|-----------------|-------------------|-------------------|------------------------------|-------------------|
| General | 24,589,431 | 12,555,297 | 0 | 12,034,133 |
| Highway | 4,775,080 | 401,280 | 0 | 4,373,800 |
| Library | 2,368,715 | 310,500 | 0 | 2,058,215 |
| Total | 31,733,226 | 13,267,077 | 0 | 18,466,149 |
| 2012 Assessment | 126,004,900 | | Tax levy change 2012 to 2013 | 874,459 |
| 2013 Tax Rate | 146.55 | | Tax rate change 2012 to 2013 | 5.50% |

**Town of Yorktown
2014 Estimated Budget Summary**

| Fund | Appropriations | Less Revenues | Less Fund Balance | Tax Levy |
|-----------------|-------------------|-------------------|------------------------------|-------------------|
| General | 25,450,061 | 12,994,733 | 0 | 12,455,328 |
| Highway | 4,942,208 | 415,325 | 0 | 4,526,883 |
| Library | 2,451,621 | 321,368 | 0 | 2,130,253 |
| Total | 32,843,889 | 13,731,425 | 0 | 19,112,464 |
| 2013 Assessment | 126,634,924 | | Tax levy change 2013 to 2014 | 646,315 |
| 2014 Tax Rate | 150.93 | | Tax rate change 2013 to 2014 | 2.99% |

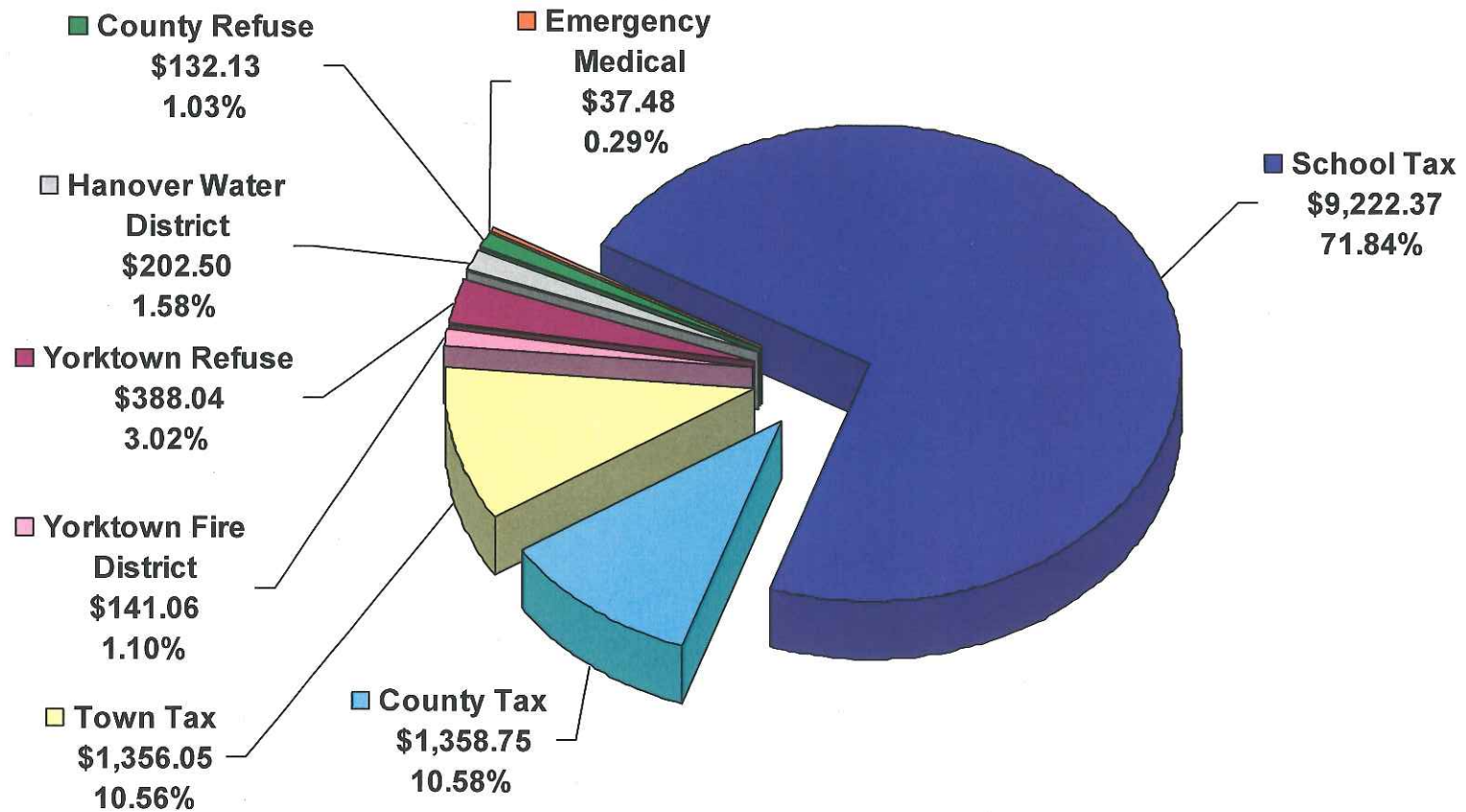
**Town of Yorktown
2015 Estimated Budget Summary**

| Fund | Appropriations | Less Revenues | Less Fund Balance | Tax Levy |
|-----------------|-------------------|-------------------|------------------------------|-------------------|
| General | 26,340,813 | 13,449,548 | 0 | 12,891,265 |
| Highway | 5,115,185 | 429,861 | 0 | 4,685,324 |
| Library | 2,537,427 | 332,615 | 0 | 2,204,812 |
| Total | 33,993,425 | 14,212,025 | 0 | 19,781,401 |
| 2014 Assessment | 127,268,099 | | Tax levy change 2014 to 2015 | 668,936 |
| 2015 Tax Rate | 155.43 | | Tax rate change 2014 to 2015 | 2.99% |

Inflationary assumptions: 3.5% per year for both revenues and expenditures
 Assessed valuation assumptions: Decrease of .5% for 2012, then increases of .5% yearly.

Tax Illustration of a \$10,000 Assessed Home

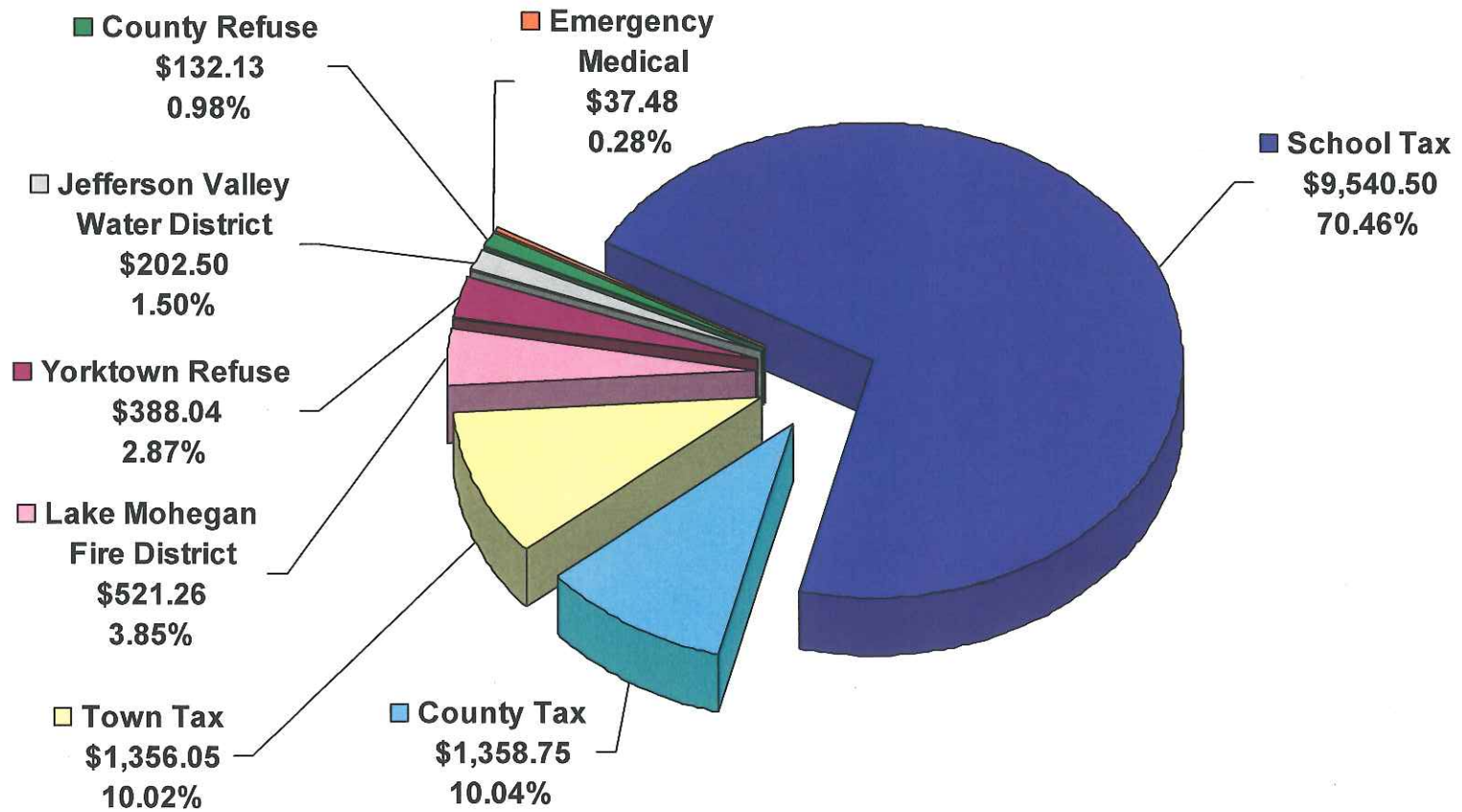
Total 2011 Taxes: Yorktown School District \$12,838.38*



*Does not include sewer taxes.

Tax Illustration of a \$10,000 Assessed Home

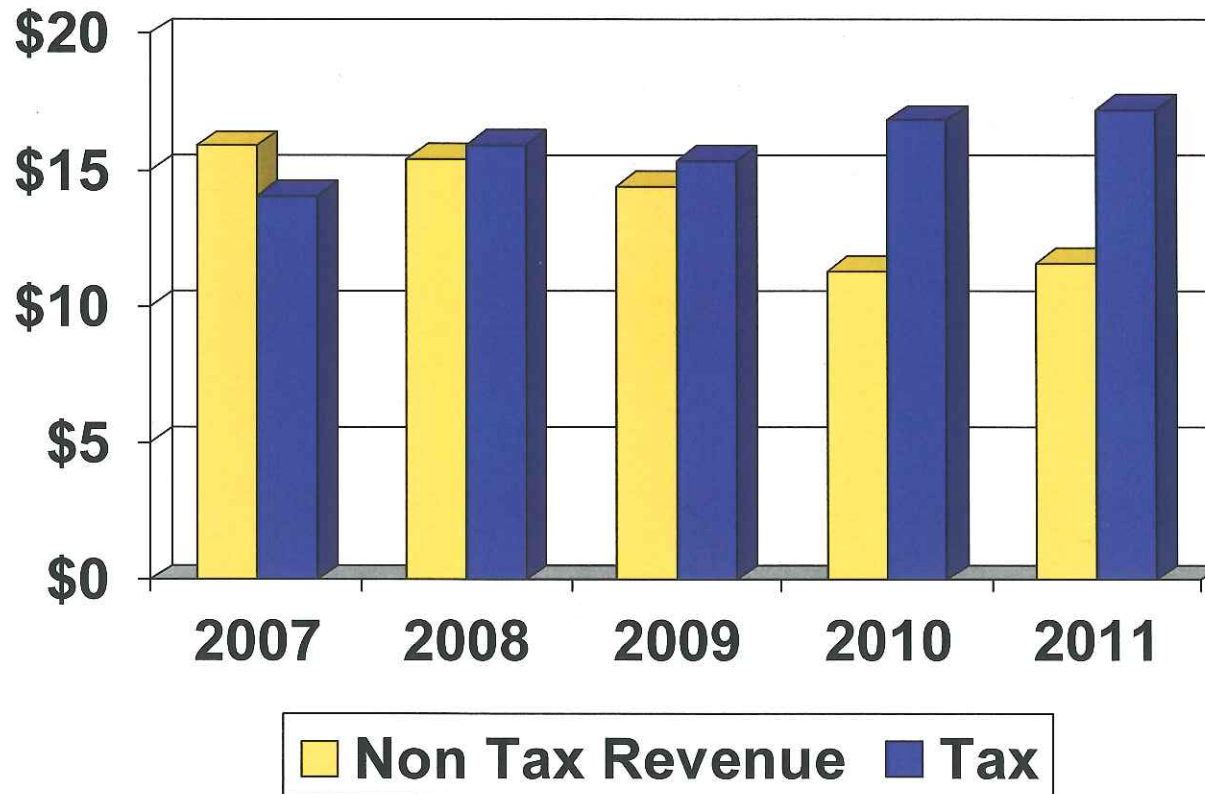
Total 2011 Taxes: Lakeland School District \$13,536.71*



*Does not include sewer taxes.

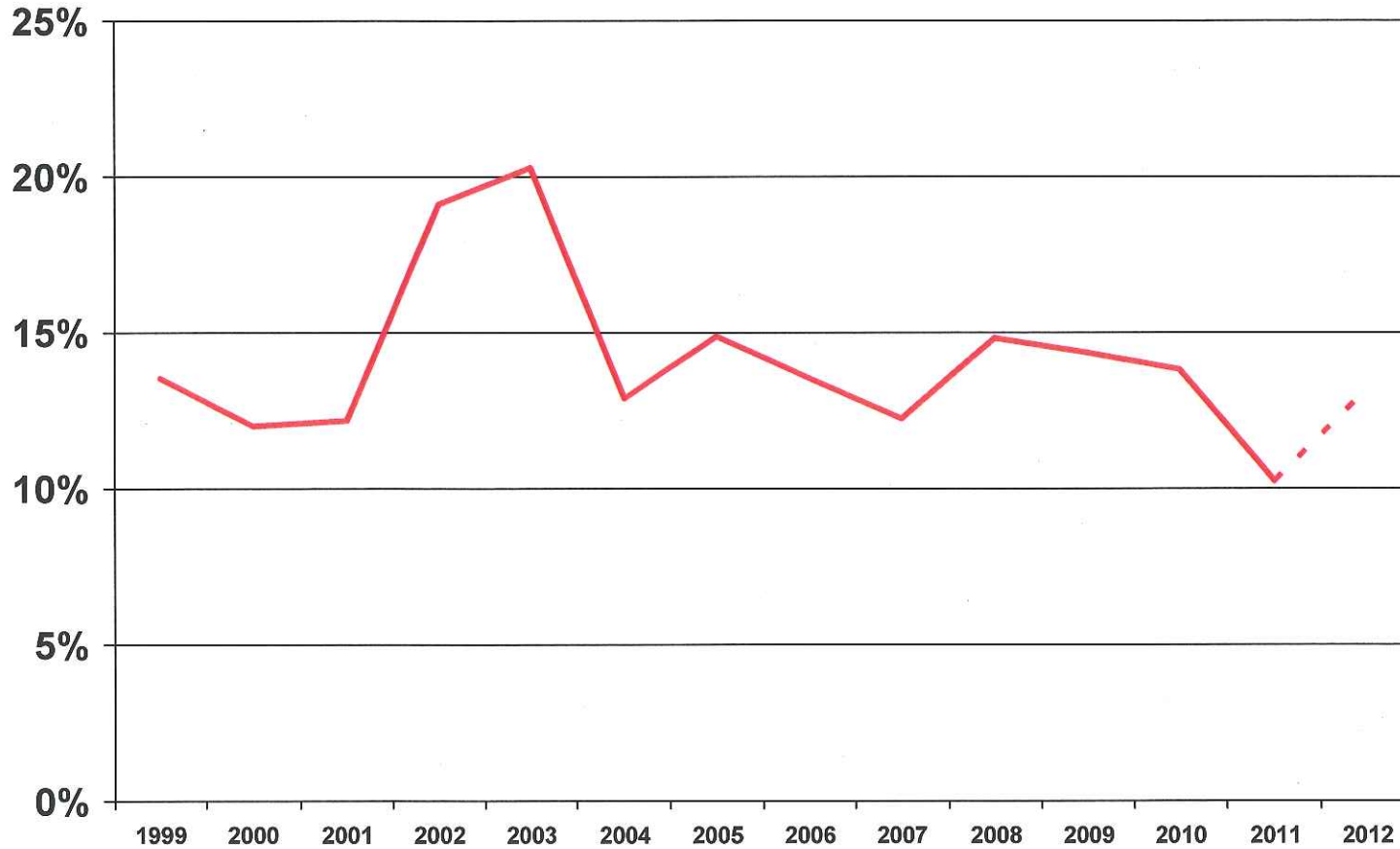
**Actual Revenue
2007 to 2011 *(General, Highway & Library)**

Millions



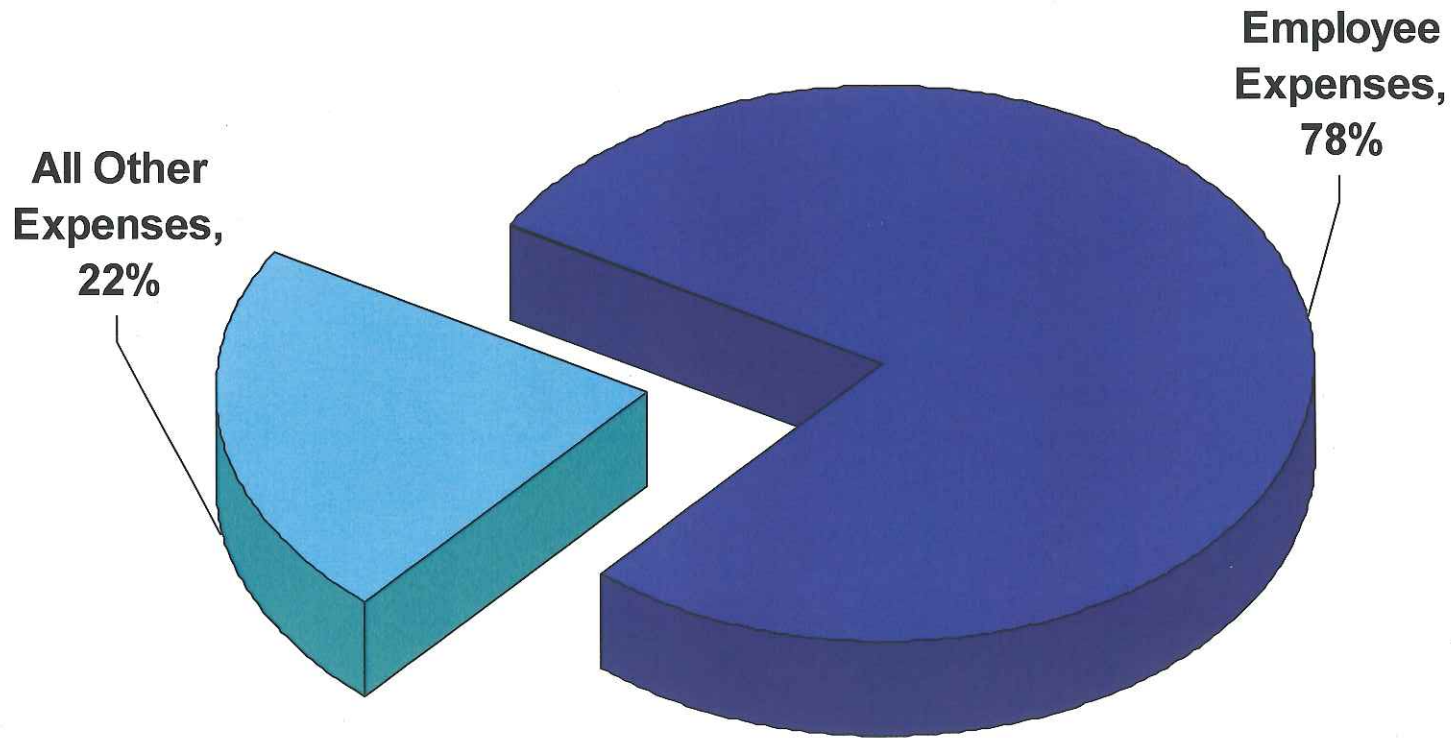
*2011 Actual up to 10/1, except Sales and Mortgage tax anticipated through 12/31/10

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.**

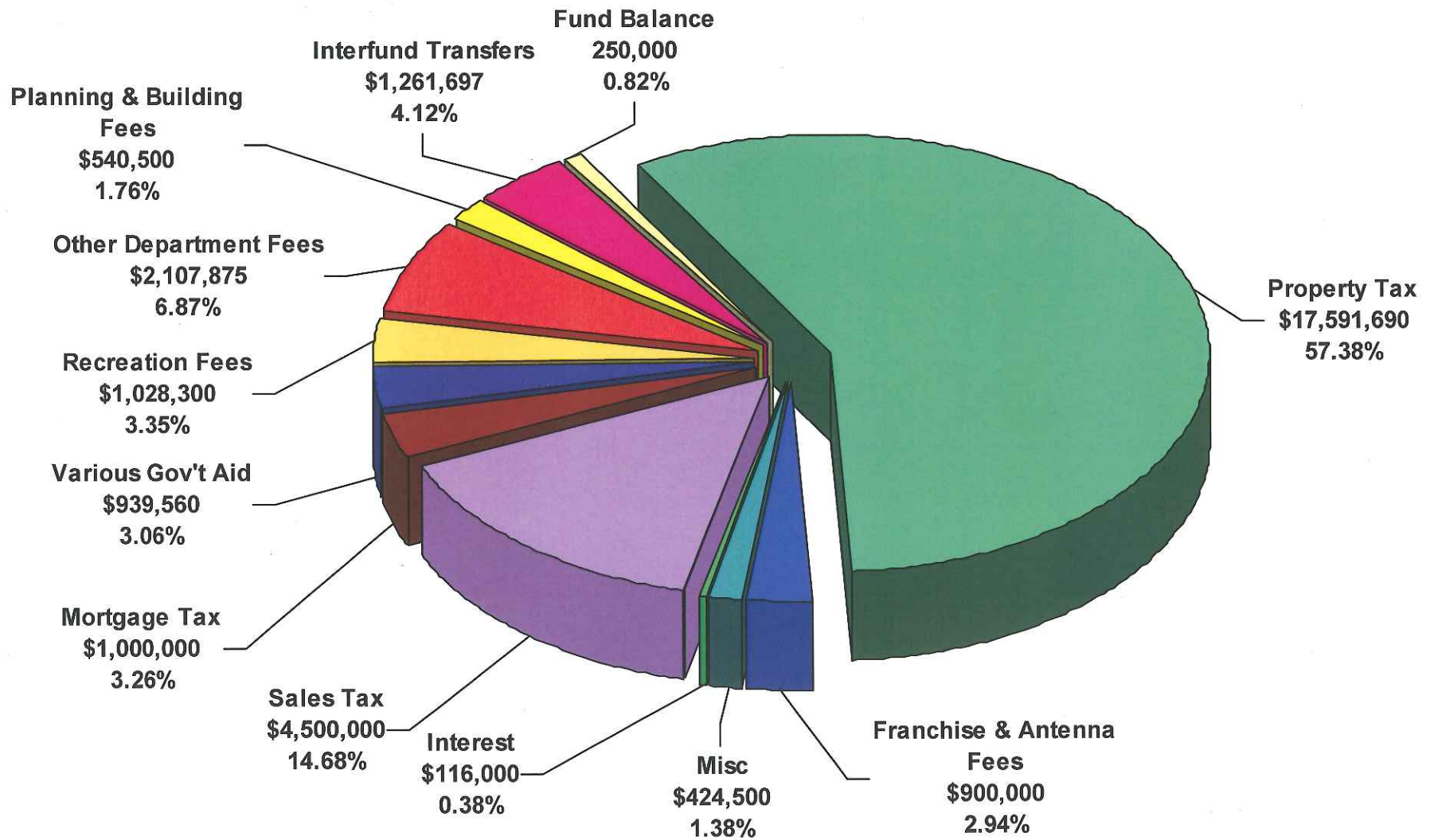
2012 Combined General, Highway and Library
Employee Expenses* vs Total Expenses



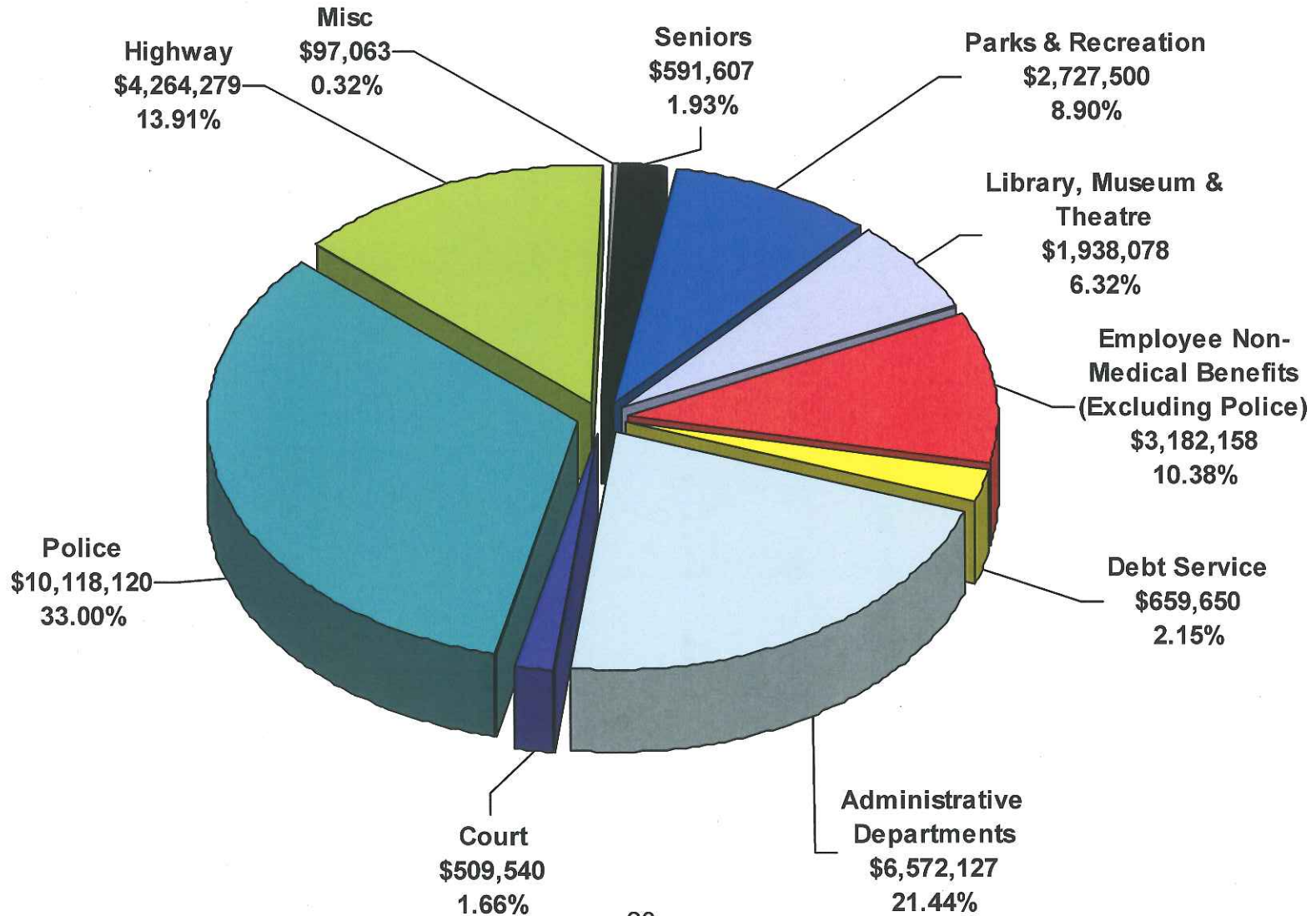
***Employee Expenses Include Salary, Medical, Dental, Vision, Retirement, FICA, Workers' Comp, & Misc.**

2012 Budgeted Revenues for General, Highway & Library

\$30,660,122



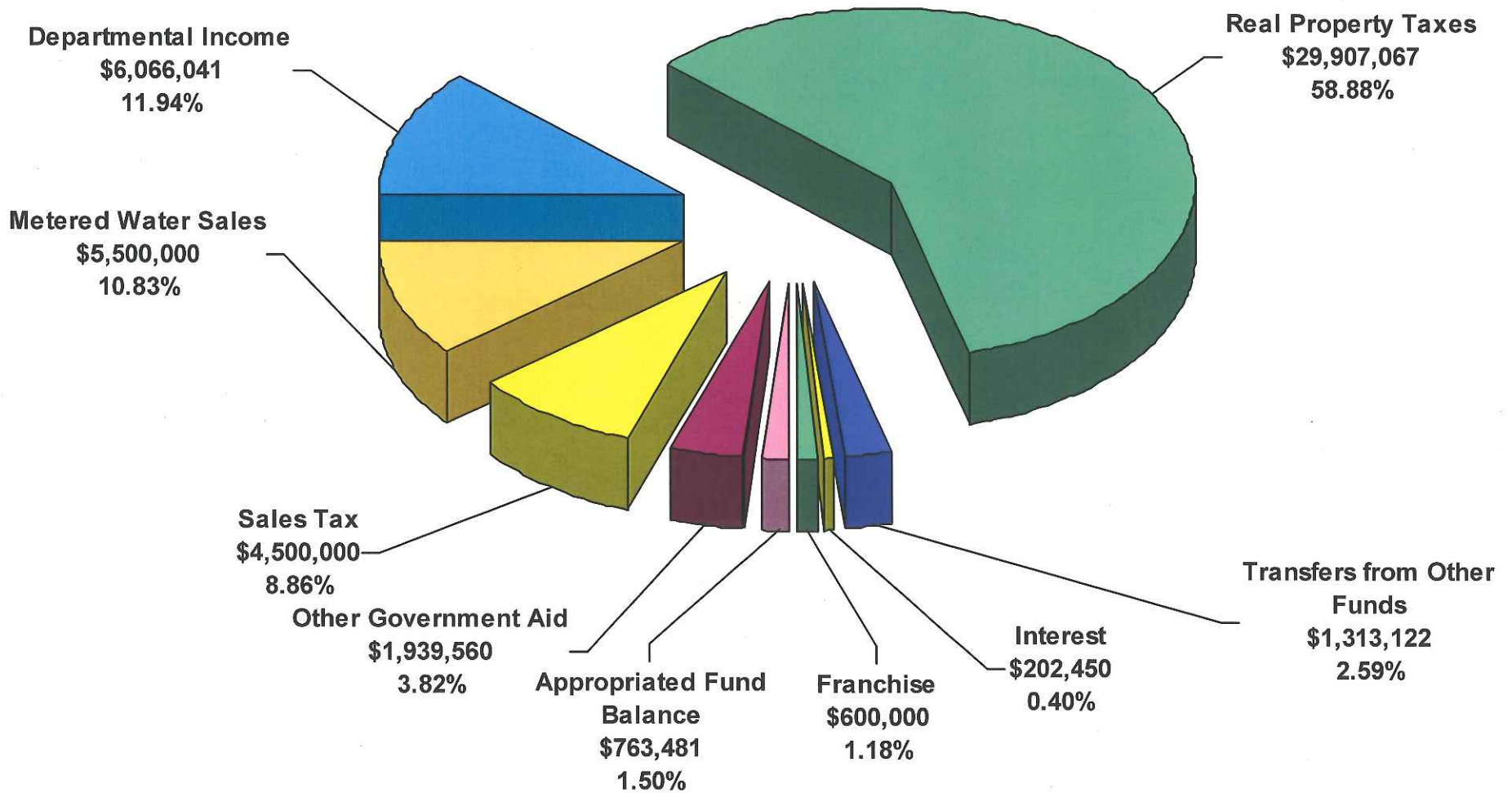
2012 Budgeted Appropriations for General, Highway & Library \$30,660,122



| 2012 Tentative Budget Summary by Category | | | | | | | | | |
|---|-------|-------------------|-------------------|----------------|-------------------|----------|----------|----------|---------------------------|
| | | 2012 | 2012 | Appropriated | 2012 | 2012 | 2011 | % | 2010 |
| Fund | Code | Appropriations | Revenue | Fund Balance | Tax Levy | Tax Rate | Tax Rate | Change | Unrestricted Fund Balance |
| General | A | 23,757,904 | 12,130,722 | 250,000 | 11,377,182 | | | | 3,126,534 |
| Highway | D | 4,613,604 | 387,710 | 0 | 4,225,894 | | | | 665,220 |
| Library | L | 2,288,614 | 300,000 | 0 | 1,988,614 | | | | 531,936 |
| Subtotal | | 30,660,122 | 12,818,432 | 250,000 | 17,591,690 | 138.91 | 135.61 | 2.44 | 4,323,690 |
| Parks | | | | | | | | | |
| Amazon Park | AP | 23,100 | 400 | 5,000 | 17,700 | 51.78 | 51.95 | (0.32) | 69,800 |
| Bethel Acres | BA | 2,000 | 0 | 0 | 2,000 | 10.14 | 10.14 | 0.00 | 96 |
| Mohegan Improvement | ID | 100,595 | 11,200 | 52,540 | 36,855 | 4.75 | 4.75 | 0.16 | 122,217 |
| Mohegan Beach | MB | 68,713 | 250 | 10,000 | 58,463 | 29.01 | 22.31 | 30.03 | 7,159 |
| Mohegan Highlands | MH | 31,059 | 100 | 0 | 30,959 | 56.85 | 56.88 | (0.06) | 8,614 |
| Shrub Oak Community | SC | 69,657 | 600 | 0 | 69,057 | 99.46 | 102.40 | (2.86) | 80,387 |
| Shrub Oak Lake | SL | 26,116 | 200 | 4,000 | 21,916 | 25.19 | 25.16 | 0.13 | 19,808 |
| Sewers | | | | | | | | | |
| Osceola Sewer | OS | 68,368 | 1,000 | 40,000 | 27,368 | 11.32 | 11.33 | (0.08) | 120,855 |
| Yorktown Sewer | YS | 4,243,709 | 1,437,791 | 0 | 2,805,918 | 686.73 | 710.82 | (3.39) | 3,740,302 |
| Bonnie & Jill Sewer | GE | 13,773 | 0 | 0 | 13,773 | 224.24 | 227.74 | (1.54) | 1,524 |
| Clover Road Sewer | GA | 15,734 | 0 | 10,000 | 5,734 | 104.58 | 135.89 | (23.04) | 50,898 |
| Mohegan East Sewer | GB | 191,754 | 0 | 0 | 191,754 | 294.10 | 388.85 | (24.37) | 48,007 |
| Mohegan West Sewer | GC | 69,976 | 0 | 0 | 69,976 | 219.83 | 223.01 | (1.42) | 12,732 |
| Hunterbrook Sewer | GD | 293,020 | 0 | 0 | 293,020 | 178.31 | 181.68 | (1.85) | 31,110 |
| Oakside Sewer | GF | 32,952 | 0 | 0 | 32,952 | 148.57 | 326.17 | (54.45) | 64,823 |
| Hunterbrook Ext 202 | GJ | 169,700 | 0 | 0 | 169,700 | 386.19 | 386.87 | (0.18) | 49,400 |
| Suncrest Sewer | GH | 41,400 | 0 | 0 | 41,400 | 709.27 | 719.55 | (1.43) | 142,137 |
| Gomer Street Sewer | GI | 36,300 | 0 | 0 | 36,300 | 432.81 | 441.16 | (1.89) | 10,971 |
| Overlook Sewer | GG | 89,700 | 0 | 0 | 89,700 | 662.58 | 664.80 | (0.33) | 37,105 |
| Various | | | | | | | | | |
| Open Space | C | 411,030 | 0 | 0 | 411,030 | 30.00 | 30.00 | 0.00 | (1,948,942) |
| Emergency Medical | SM | 515,955 | 24,700 | 0 | 491,255 | 3.76 | 3.75 | 0.39 | (9,049) |
| Special Refuse | SR | 5,161,527 | 43,500 | 0 | 5,118,027 | 462.64 | 388.04 | 19.23 | 747,143 |
| Water District | SW | 8,231,545 | 5,759,000 | 265,000 | 2,207,545 | 19.85 | 20.25 | (1.97) | 6,206,564 |
| Kitchawan Water District | SW2 | 96,975 | 24,000 | 0 | 72,975 | 26.27 | 23.12 | 13.65 | 63,958 |
| Debt Service (Stony St) | DS 20 | 126,941 | 0 | 126,941 | 0 | 0.00 | 113.05 | (100.00) | 89,034 |
| Grand Total | | 50,791,721 | 20,121,173 | 763,481 | 29,907,067 | | | | 14,090,343 |

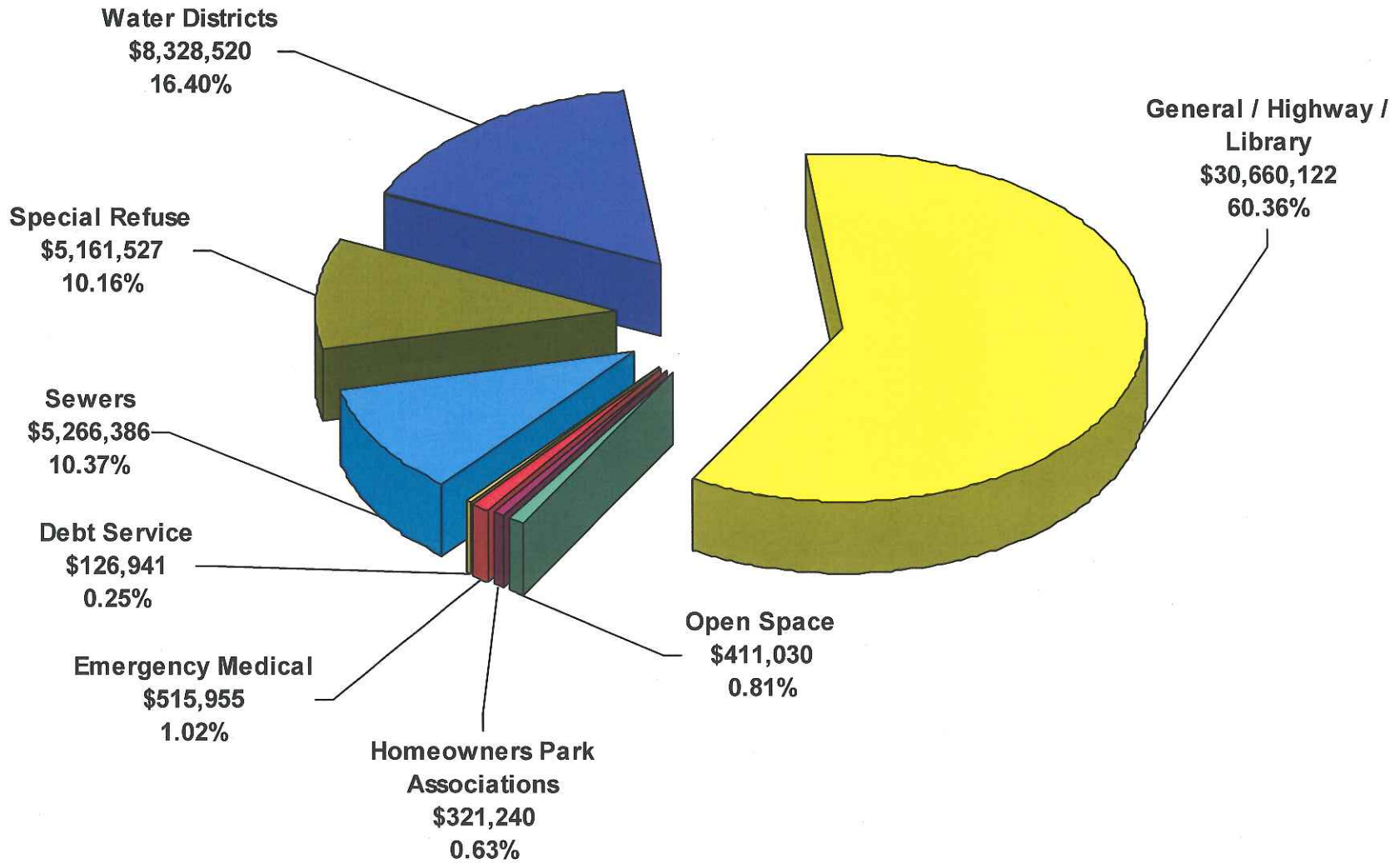
2012 Budgeted Revenues by Category

\$50,791,721



2012 Budgeted Appropriations by Fund

\$50,791,721



2012 Budgeted Expenditures by Category

\$50,791,721

