



## Frequently Asked Questions... And Answers

### 1. WHY ARE PROPERTY TAXES SO HIGH IN NEW YORK STATE (NYS)?

- a. Unlike most other states, New York chooses to fund (and actually MANDATES that) a huge portion of its government services be paid for at the local level through regressive PROPERTY TAXES.
- b. NYS, again, unlike other states, requires local governments (counties) to pay for one half of the cost of the State's Medicaid Program, largely through property taxes.
- c. Local governments in NYS do not have at their disposal the variety of other revenue generating options (i.e.: local income taxes, fees, lotteries, control over sales taxes, etc.) that local governments in other states have to choose from... i.e.: just across the border in Warren PA.
- d. NYS has very high, "one size fits all" levels of service that it passes down to and mandates that its local governments deliver.
- e. NYS, again, unlike other states, shares a relatively small percentage of its revenues with its local governments to carry out the plethora of services that it mandates.
- f. The last adjustment in State Aid that every local government received was in 2009-2010... and in Jamestown's case it was nearly a 10% CUT!
- g. Too much money is spent at the local level in NYS and local governments have very little ability to cut those expenditures. Sometimes that is due to state mandated services and sometimes that is due to bad decisions that were made at the local level in past years/generations (i.e. health care benefits for life granted to all retirees and their dependents). Furthermore, these past decisions cannot be unilaterally reversed because they are usually covered by legal contracts that are protected in place by state laws.
- h. An inordinately high level of local spending goes to items that local governments have little or NO control over... i.e.: mandated retirement system payments back to the state, workers compensation payments and skyrocketing health insurance costs for employees, retirees

and dependents that are covered by legal contracts that are protected in place by other state laws.

## 2. WHY DOES THE CITY "RAID" THE BPU OF ALL OF ITS HARD EARNED MONEY?

- a. First, the "BPU" is not a "thing"... it is actually a **BOARD** comprised of city officials and volunteer residents, just like the Planning Commission, Zoning Board, Parks Commission, etc.

The City owns five utility services (Electric, Water, Waste Water, Sanitation and District Heating/Cooling) for the benefit of the residents and taxpayers of the City of Jamestown. In accordance with the City Charter, these five utilities are managed on a day-to-day basis by the nine-member Board of Public Utilities (BPU) comprised of the Mayor (serving as President), the City's Director of Public Works, two City Council Members (appointed by the Mayor) and five City residents (appointed by the Mayor). The members of this City Government Board have been delegated authority over all utility matters, except for the following, which must be acted upon jointly by the City Council and Mayor:

1. Sale of Real Property Assets.
  2. Divestiture and sale of any of the utility divisions. (Also requires a Public Referendum of City voters.)
  3. Borrowing money.
  4. Intermunicipal agreements to provide utility services outside of the city.
  5. Furthermore, the City Charter requires that the City's General Fund cover, on an annual basis, all deficits for any of its municipally owned utility assets. **(See attached)**
  6. Finally, via the passage of a local law and charter amendment by the City Council and the Mayor, the Board may be abolished, with all utility matters brought back under the day-to-day control of the City Council and Mayor... as is typically the case with other public utilities.
- b. The State Constitution (Article 9 1 (f)), General Municipal Law (Section 94) and the Jamestown City Charter all allow for municipalities that own water and electric utilities (i.e. Jamestown) to pay themselves an amount that is equivalent to the taxes that would be paid by that utility if it was owned by a private, taxable entity. **(See attached)**
- c. In addition, the Constitution and those same laws allow the municipal owners of those utilities to use a reasonable portion of the after expenses PROFITS for lawful municipal government purposes (i.e.: retirement system payments, salaries, health benefits, tax relief, etc.) .....while insuring that a reasonable amount of those profits be retained for utility purposes. **(See attached)**.

- d. The city owned water and electric utility operations have been generating significant profits now for many years. **(See attached chart).**
- e. The City, in years past, frequently made annual profit payments out of its electric operation.....although the practice was discontinued for a long period. It was resumed a few years ago with very modest payments on annual profits being realized by the two eligible utility operations.  
  
Again, under law, the amount that is allocated in profit payments must be necessary and reasonable and cannot short change or ham string the utility operations.
- f. The amounts appropriated in the past few years were critical to keeping property taxes down and within the state's tax cap. The \$482, 000 appropriated during 2014 (for 2015) was a fraction of the more than \$7.4 million in after expenses, audited, profit posted by the electric operation alone and should not threaten or jeopardize that utility in any way, shape or form.
- g. It should be noted that Chautauqua County also owns and operates an electric generating utility based at the County Landfill in Ellery. It has been the practice of the County to retain and appropriate 100% of the net, after expenses profit, to the County General Fund for the purpose of keeping property taxes down and within the State's tax cap.

**3. DID PAST PROFIT PAYMENTS FROM THE ELECRTCIC OPERATION DRIVE THE NEED FOR THE RECENT 2.48% RATE INCREASE REQUEST TO THE STATE'S PUBLIC SERVICE COMMISSION (PSC)?**

- a. ABSOLUTELY NOT!!!!!! THERE IS NO CORRELATION WHATSOEVER BETWEEN THE TWO.
- b. The City's electric operation, prior to the filing of a 2.48% rate increase request in 2015 had not realized a base rate increase for 6 years.....despite skyrocketing pension expenses, increased employee salaries, health care obligations, burdensome regulatory costs, etc., etc.
- c. On February 23, 2016 the New York State Public Service Commission (PSC) issued its findings and determinations on the City's rate increase request entitled "Minor Rate Filing of the City of Jamestown to Increase its Annual Electric Base Revenues by about \$1,197,760 or 2.48%." A copy of that full report may be found on the City's website at [www.jamestownny.net](http://www.jamestownny.net).
- d. By this PSC order, the City was authorized to increase its annual revenues by \$816,352, or 1.69%, effective March 1, 2016.

- e. In regards to the revenue sharing payments the City of Jamestown has received from it's Electric operation during recent years, the following are highlights of the Public Service Commission's opinions and determinations.

"The Commission has considered all the above comments and appreciates the concerns expressed therein. However, as discussed in more detail below, the revenue contributions **are not a driver of the requested increase**. Additionally, **the comments do not accurately portray the nature of revenue contributions made to Jamestown**" (Page 5)

"Under the authority provided it by New York's General Municipal Law, in 2012 the City of Jamestown passed a resolution approving revenue contributions (dividend payments) from Jamestown Electric to the City of Jamestown's General Fund...

"...Although the revenue contributions have increased from 2012 to 2014, the latest contribution only represents approximately 19% of net income available for surplus...

"...ultimately, as demonstrated by the General Municipal Law, **the utility is answerable to the municipality that established it...** (Page 14)

"The appropriate measures to consider when determining whether a dividend will affect the financial condition of Jamestown Electric is its operating income and the amount of surplus in its capital structure...

"...As previously mentioned, the revenue contribution provided to the City of Jamestown in 2014 represents approximately 19% of net income available for surplus and therefore **we do not have any concerns over the recent level of contributions** when compared to income. Customers outside the City of Jamestown argue that the dividend is discriminatory since it provides potential benefits to residents of the City of Jamestown at the expense of residents served by Jamestown Electric who live outside the boundaries of the City of Jamestown. However, **the commenters' argument is flawed** in that the City of Jamestown provides the capital for the utility and its operations. **As the sole investor, the City of Jamestown is entitled to the return earned on that investment.**" (Pages 15 - 16)

"By asking that the City of Jamestown share some of the return on surplus with ratepayers who live outside of the City of Jamestown, the commenters are asking that the City of Jamestown provide capital to the utility at no cost. The return usually given to the investor (the return on surplus) will go to others, who have not provided an investment in the utility." (Page 16)

Note: A copy of the full Public Service Commission decision may be found at [www.jamestownny.net](http://www.jamestownny.net) .

**4. WHAT IS A “TAX EQUIVALENCY PAYMENT” (TEP) AND WHY DO THE ELECTRIC AND WATER FUNDS MAKE THESE PAYMENTS BACK TO THE CITY GENERAL FUND EVERY YEAR?**

- a. The State Constitution (Article 9 1(f)), General Municipal Law (Section 94) and the Jamestown City Charter all allow for municipalities that own water and electric companies (i.e. Jamestown) to pay themselves an amount that is equivalent to the taxes that would be paid by the utility if it was owned by a private, taxable entity.
- b. For decades a “TEP” payment has been made to the City’s General Fund from the various City owned utility operations.
- c. The Water Division pays its TEP via a formula developed and approved by BPU management and board members years ago, in which 18% of gross receipts are transferred to the General Fund in lieu of tax payments. In many other municipalities, 100% of the net operating profits of public water systems are transferred in lieu of tax/profit payments.
- d. The City’s Electric Operation pays its simulated Tax Equivalency Payment to the General Fund via a formula that was developed years ago by BPU management and repeatedly approved by the State’s Public Service Commission (PSC) as part of the regulated rate structure. This formula, which again is intended to simulate property tax revenues lost by the City, is based upon 1% of the utility’s book value assets located within the City’s boundaries and 5% of the gross electric sales within the city limits. The total annual payment to the City under this formula is expected to be approximately \$2 million during 2016.
- e. During the 1990’s, the City Council requested and received Home Rule Legislation from New York State to allow for an annual, voluntary TEP payment to the Jamestown Public School District from the Jamestown Municipal Electric Operation. That voluntary payment during 2016 is projected to be approximately \$1.4 million.
- f. The TEP formula employed for the electric division (and repeatedly approved by the State’s Public Service Commission) has never been formally tested to determine if it would actually replicate dollar for dollar what would be paid in property taxes if the electric division was owned by a private, taxable company...and not by the City taxpayers.
- g. It must be noted that under state law, **the City of Jamestown is not exempt from paying property taxes to neighboring jurisdictions.** As such and during recent years, the City, through its various utility operations, has routinely paid in excess of \$1 million per year to neighboring towns, villages and school districts. More than half of that amount is paid by

the City's Electric Division (**See attached chart**).

- h. Because the electric operation is owned by the City's taxpayers, the City's General Fund is not permitted to collect the standard 1%, state authorized **Gross Receipts Tax (GRT)** (like every other community does) on electric sales within its borders. It is currently estimated that the City budget conservatively foregoes between \$250,000 and \$350,000 per year in GRT revenues, due to the City's ownership of the Electric utility.
- i. Since 2009, the City has lost over \$2.6 million (and counting) in unrestricted State aid due to the ownership of the electric utility by the City's taxpayers. In 2009, the formula determining unrestricted State aid was changed to count municipal utility revenues (including roughly \$45 million revenues from the electric division). This led to an immediate cut in State aid, which has remained in place ever since. (**See attached chart**).
- j. Since the electric operation is owned by the City's taxpayers, **it does NOT pay sales taxes** on any of its point of purchase transactions (including the purchase of natural gas, fuel, equipment, parts, vehicles and all other normally taxable supplies and services). Thus, the local share of this lost sales tax revenue is NOT REALIZED by the City's General Fund.
- k. And finally, and maybe most importantly, due to the fact that the City's electric and other utilities are NOT EXEMPT from paying full property taxes in neighboring jurisdictions, if the City FAILED TO PAY ITSELF the State authorized "TEP", the outlying areas would actually be receiving an even GREATER BENEFIT from these utilities than the JAMESTOWN CITIZEN OWNERS OF THESE UTILITIES. Nowhere is this more evident than with the electric division, which customers in Falconer, Celoron and Ellicott all enjoy the same reliable service at the same State mandated price, PLUS, benefit from full property tax payments on all City electric division holdings. Again, if a tax equivalency payment was NOT made to the City's General Fund, customers in the outlying areas would actually be receiving a greater benefit from these utilities than the City owners of these utilities... who also endure all of the financial risk and liabilities of ownership.

# **Attachments**



Westlaw

McKinney's General Municipal Law § 94



Effective:[See Text Amendments]

McKinney's Consolidated Laws of New York Annotated Currentness

General Municipal Law (Refs & Annos)

Chapter 24. Of the Consolidated Laws

Article 5. Powers, Limitations, and Liabilities

⇒⇒ § 94. Earnings of municipal corporations from certain municipally operated public utility services

Any municipal corporation operating a gas, electric or water public utility service may earn from and out of such operation an amount equivalent to taxes which the said service, if privately owned, would pay to such municipal corporation; and, in addition, such municipal corporation may earn from and out of such operation a fair return on the value of the property used and useful in such public utility service, over and above costs of operation and necessary and proper reserves. Profits resulting from the operation of such a public utility service may be used for the payment of expenses or obligations incurred by such municipal corporation for municipal purposes or for the payment of refunds to consumers. The provisions of this section shall not apply to any gas, electric or water public utility service operated by the city of New York or any agency thereof.

Jamestown City Charter

Article C-55

(d) The surplus earnings of the operation of water, electric lighting or any other public utility systems on hand at any time after the payment of the costs of operation, management, maintenance, improvements and extensions and after the payment of the interest upon the outstanding bonds issued by said City in connection with said utilities and after the requirements of said sinking funds may have been fully complied with and provided for may be applied by the City Council, with the consent of the Board of Public Utilities, toward the payment of any bonded or other indebtedness of the City of Jamestown now or hereafter contracted.

# Jamestown City Charter

## Article VII. Board of Public Utilities

C-50

- (D) The Board of Public Utilities may fix the salaries and compensation of its several superintendents, employees, counsel and the like, except that in the event of such Board requiring the City Council to insert in a given budget a sum to be levied upon the taxpayers to meet the deficit in the operation of its utility system, then the budget of such Board containing the proposed salaries for that and succeeding years, until such Board ceases to require the insertion of its deficit in the tax levy, shall be submitted to the City Council for approval.

C-55

- (A) Out of the surplus earnings of the operation of the water system, electric light system, district heating system or any other public utility, after the payment of the cost of operation, management, maintenance, improvements and extensions of said systems and the payment of the interest upon the outstanding bonds issued therefor by said City, the Board of Public Utilities shall, upon the issuing of any bonds for any of the purposes authorized hereby, create a sinking fund for the payment of such bonds, principal and interest at the maturity thereof by setting apart annually an amount sufficient to produce at the maturity of said bonds a sum equal to the principal then to become due. If and whenever the revenues as aforesaid shall be insufficient to enable said Board to provide for the sinking fund requirements and the interest upon any of said bonds, said Board shall report the fact and the amount of the deficiency to the City Council. It shall thereupon become the duty of the City Council to provide for such deficiency and pay the same in the same manner as it may provide for the payment of the principal and interest upon other bonded indebtedness of said City.

**CITY OF JAMESTOWN  
 BOARD OF PUBLIC UTILITIES - ELECTRIC DIVISION  
 COMPARISON OF AUDITED PROFIT VS. BUDGETED PROFIT  
 2010 -- 2014**

Source: Audited Financial Statements and BPU Budgets

YEAR	AUDITED PROFIT	BUDGETED PROFIT	VARIANCE
2016		4,173,138	
2015	5,458,289	4,022,851	1,435,438
2014	7,461,411	4,171,000	3,290,411
2013	6,131,437	3,448,204	2,683,233
2012	5,104,693	2,385,419	2,719,274
2011	3,924,515	2,247,737	1,676,778
2010	1,930,575	1,650,952	279,623

Projected profit as of November 2015

2016 approved budget on December 21, 2015

**CITY OF JAMESTOWN  
 BOARD OF PUBLIC UTILITIES - WATER DIVISION  
 COMPARISON OF AUDITED PROFIT VS. BUDGETED PROFIT  
 2010 -- 2014**

Source: Audited Financial Statements and BPU Budgets

YEAR	AUDITED PROFIT	BUDGETED PROFIT	VARIANCE
2016		704,781	
2015	640,177	553,850	86,327
2014	403,984	596,394	(192,410)
2013	590,013	253,066	336,947
2012	684,633	65,261	619,372
2011	112,442	45,785	66,657
2010	334,409	34,511	299,898

Projected profit as of November 2015

2016 approved budget on December 21, 2015

TOWN OF JAMESTOWN  
 BOARD OF PUBLIC UTILITIES  
 SUMMARY OF PROFIT OR LOSS BY DIVISION  
 YEAR ENDED 12/31/2014

Source: Audited Financial Statements

YEAR	ELECTRIC	WATER	WASTE WATER	SOLID WASTE	DISTRICT HEAT	TOTALS
2014	7,461,411	403,984	349,113	246,849	172,268	8,633,625
2013	6,131,437	590,013	765,207	217,240	36,909	7,740,806
2012	5,104,693	684,633	370,569	180,532	253,541	6,593,968
2011	3,924,515	112,442	696,991	121,292	518,635	5,373,875
2010	1,930,575	334,409	1,091,109	187,797	279,470	3,823,360
2009	1,904,831	257,428	794,429	183,429	349,112	3,489,229
2008	3,327,086	494,594	794,475	226,408	345,540	5,188,103
2007	2,743,128	385,336	1,135,740	37,586	445,869	4,747,659
2006	2,528,290	682,086	734,321	40,691	261,304	4,246,692
2005	(7,937)	82,660	284,109	29,590	244,153	632,575
2004	14,075	(7,239)	644,315	981	136,366	788,498
Average	3,187,464	365,486	696,398	133,854	276,652	4,659,854

2012 Electric included a \$300,000 "profit" appropriation to the General Fund.  
 2012 Water included a \$120,000 "profit" appropriation to the General Fund.  
 2013 Electric included a \$475,000 "profit" appropriation to the General Fund.  
 2013 Water Included a \$0 "profit" appropriation to the General Fund.  
 2014 Electric included a \$482,000 "profit" appropriation to the General Fund.

**City of Jamestown**  
**Water Division Capital Projects Lines**  
**2016 (Budgeted) vs Recent Years**

	Amount	Increase	% Increase
2016 (Budgeted)	\$ 1,304,180		
2015 (Projected)	\$ 1,200,000	\$ 104,180	8.7%
2014 (Actual)	\$ 1,141,897	\$ 162,283	14.2%
2013 (Actual)	\$ 1,017,023	\$ 287,157	28.2%

CITY OF JAMESTOWN  
 BOARD OF PUBLIC UTILITIES  
 SCHEDULE OF PROPERTY TAXES PAID BY DIVISION

2014 ACTUAL	ELECTRIC	WATER	WASTE WATER	TOTAL
T/O ELLICOTT	67,397.45	11,620.94		79,018.39
T/O BUSTI	13.61			13.61
T/O POLAND		9,215.94	104,341.28	113,557.22
V/O LAKEWOOD				-
V/O CELORON	2,466.45			2,466.45
V/O FALCONER	97,807.04			97,807.04
FALCONER SCHOOL	258,716.58	43,780.42	306,336.67	608,833.67
SOUTHWESTERN SCHOOL	7,378.75			7,378.75
FREWSBURG SCHOOL		2,535.47		2,535.47
CHAUTAUQUA COUNTY	129,367.05	15,446.30		144,813.35
TOTAL TAXES PAID	563,146.93	82,599.07	410,677.95	1,056,423.95
BUDGET				-
VARIANCE	563,146.93	82,599.07	410,677.95	1,056,423.95

2015 ACTUAL	ELECTRIC	WATER	WASTE WATER	TOTAL
T/O ELLICOTT	62,421.30	11,645.77		74,067.07
T/O BUSTI	13.19			13.19
T/O POLAND		9,407.96	106,515.25	115,923.21
V/O LAKEWOOD				-
V/O CELORON	2,306.85			2,306.85
V/O FALCONER	95,090.36			95,090.36
FALCONER SCHOOL	256,411.00	44,016.98	306,497.73	606,925.71
SOUTHWESTERN SCHOOL	7,319.60			7,319.60
FREWSBURG SCHOOL		2,515.16		2,515.16
CHAUTAUQUA COUNTY	126,247.25	15,147.83		141,395.08
TOTAL TAXES PAID	549,809.55	82,733.70	413,012.98	1,045,556.23
BUDGET				-
VARIANCE	549,809.55	82,733.70	413,012.98	1,045,556.23

2016 BUDGET	ELECTRIC	WATER	WASTE WATER	TOTAL
T/O ELLICOTT				-
T/O BUSTI				-
T/O POLAND				-
V/O LAKEWOOD				-
V/O CELORON				-
V/O FALCONER				-
FALCONER SCHOOL				-
SOUTHWESTERN SCHOOL				-
FREWSBURG SCHOOL				-
CHAUTAUQUA COUNTY				-
TOTAL TAXES PAID	-	-	-	-
BUDGET				-
VARIANCE	-	-	-	-

GRAND TOTAL	ELECTRIC	WATER	WASTE WATER	TOTAL
T/O ELLICOTT	129,818.75	23,266.71	-	153,085.46
T/O BUSTI	26.80	-	-	26.80
T/O POLAND	-	18,623.90	210,856.53	229,480.43
V/O LAKEWOOD	-	-	-	-
V/O CELORON	4,773.30	-	-	4,773.30
V/O FALCONER	192,897.40	-	-	192,897.40
FALCONER SCHOOL	515,127.58	87,797.40	612,834.40	1,215,759.38
SOUTHWESTERN SCHOOL	14,698.35	-	-	14,698.35
FREWSBURG SCHOOL	-	5,050.63	-	5,050.63
CHAUTAUQUA COUNTY	255,614.30	30,594.13	-	286,208.43
TOTAL TAXES PAID	1,112,956.48	165,332.77	823,690.93	2,101,980.18
BUDGET				-
VARIANCE	1,112,956.48	165,332.77	823,690.93	2,101,980.18

CITY OF JAMESTOWN  
GENERAL FUND - GENERAL PURPOSE STATE AID  
CUT BY NYS FORMULA - JAMESTOWN'S BUDGET DEPENDENT ON LESS THAN 10% STATE AID\*  
GRT\*\* and Sales Tax\*\*\* Implications

YEAR	GENERAL PURPOSE STATE AID	ANNUALIZED CUT FROM BASE YEAR	UTILITIES TRANSFER
2009	\$5,029,795		
2010	\$4,665,592	\$ 364,203	\$ -
2011	\$4,572,280	\$ 457,515	\$ -
2012	\$4,572,280	\$ 457,515	\$ -
2013	\$4,572,280	\$ 457,515	\$ 420,000
2014	\$4,572,280	\$ 457,515	\$ 475,000
2015	\$4,572,280	\$ 457,515	\$ 482,000
TOTAL	\$ 2,651,778	\$ 1,377,000	

\*NYS cut the City's General Purpose state aid because the State included municipally owned utility revenues in the amount of the City's budget. As such, the state "determined" that Jamestown's "budget" was less than 10% dependent on state aid, thus triggering a reduction every year since 2009. The NYS Director of Budget recommended transfers from eligible utility enterprise funds to the General Fund to help offset this cumulative state aid cut.

\*\*Since the City's Electric operation is owned by the taxpayers, Jamestown is not permitted to collect the standard 1% Gross Receipts Tax on electric sales within its borders (like every other community with a private electric provider does). It is estimated that the City budget conservatively foregoes between \$250,000 and \$350,000 per year in GRT revenues due to this.

\*\*\*Since the City's Electric operation is owned by the taxpayers, it does NOT pay sales taxes on any of its point of purchase transactions... including purchase of natural gas, equipment, vehicles, fuel, parts and all other normally taxable supplies and services. Thus, the local share of these sales tax payments is not realized by the City's General Fund.



**City of Jamestown General Fund**  
**FULL TIME EMPLOYMENT COMPARISON**  
**01/01/2000 – 1/25/2016**

	<u>01/01/2000</u>	<u>1/25/2016</u>	<u>Change</u>	<u>% Change</u>
Administrative (JCAA, CSEA, Non-Bargaining, Court Security)	61	43	- 18	(-29.5%)
Fire Department (Local 1772)	67	54	-13	(-19.4%)
Police Department (Kendall Club PBA)	72	61	-11	(-15.3%)
DPW (AFSCME 66/418)	51	43	-8	(-16%)
Parks (AFSCME 66/418)	19	15	-4	(-21%)
JURA – DOD (JCAA)	16	10	-6	(-37.5%)
<b>TOTAL</b>	<b>286</b>	<b>226</b>	<b>-60</b>	<b>(-21 %)</b>
*Appointed City Officers	13	5.5	-7.5	(-58%)
Positions Eliminated/Merged:				
City Clerk				
City Treasurer				
Ombudsman/HR Director				
Associate Corporation Counsel				
Assessor (.5)				
Parks Director				
Fire Chief				
Director of Youth Services				

CITY OF JAMESTOWN EMPLOYMENT HISTORY

	1/1/1980	1/1/1990	1/1/2000	1/25/2016	CHANGE 1/1/2000 - 1/25/2016	% CHANGE 1/1/2000 - 10/1/2015
BOARD OF PUBLIC UTILITIES (all employees)	173	130	143	143	0	0.00%
FULL-TIME	0	0	8	7	-1	-12.50%
PART-TIME	285	0	0	0	0	0.00%
JAMESTOWN GENERAL HOSPITAL	109	0	0	0	0	0.00%
FULL-TIME	99	90	67	54	-13	-19.40%
PART-TIME	0	0	0	0	0	0.00%
FIRE DEPARTMENT (Local 1772 members)	76	91	72	61	-11	-15.28%
FULL-TIME	0	0	0	0	0	0.00%
PART-TIME	42	35	19	15	-4	-21.05%
PARKS DEPARTMENT (AFSCME members)	0	0	8	0	-8	-100.00%
FULL-TIME	112	106	51	43	-8	-15.69%
PART-TIME	0	0	0	0	0	0.00%
DEPARTMENT OF PUBLIC WORKS (AFSCME members)	32	38	61	43	-18	-29.51%
FULL-TIME	2	14	31	23	-8	-25.81%
PART-TIME	0	0	0	0	0	0.00%
MISCELLANEOUS ( Non-bargaining, Court Security, CSEA, JCAA)	819	490	429	369	-60	-13.99%
FULL-TIME	111	14	48	30	-18	-37.50%
PART-TIME	0	0	1	0	-1	-100.00%
JAMESTOWN URBAN RENEWAL AGENCY	361	360	286	226	-60	-20.98%
FULL-TIME	2	14	40	23	-17	-42.50%
PART-TIME	0	0	0	0	0	0.00%
TOTAL FULL-TIME (LESS BPU & JGH)	363	374	326	249	-77	-23.62%
TOTAL PART-TIME (LESS BPU & JGH)	0	0	0	0	0	0.00%
TOTAL	363	374	326	249	-77	-23.62%
APPOINTED CITY OFFICERS	13	13	5.5	7.5	-57.69%	

POSITIONS ELIMINATED/MERGED

- CITY CLERK
- CITY TREASURER
- OMBUDSMAN/HR DIRECTOR
- ASSOCIATE CORPORATION COUNSEL
- ASSESSOR (.5)
- PARKS RECREATION AND CONSERVATION DIRECTOR
- FIRE CHIEF
- DIRECTOR OF YOUTH SERVICES 1/1/15

**CITY OF JAMESTOWN**  
**EMPLOYEE RESIDENCE 1/25/2016**

DEPARTMENT	TOTAL EMPLOYEES	JAMESTOWN RESIDENTS	%	NON-RESIDENTS (E.G., W.E., BUSTI, ETC.)	%
DEVELOPMENT	10	4	40.00%	6	60.00%
FIRE	54	28	51.85%	26	48.15%
POLICE	61	20	32.79%	41	67.21%
MISC.	66	33	50.00%	33	50.00%
DPW	43	26	60.47%	17	39.53%
PARKS	15	8	53.33%	7	46.67%
BPU	150	60	40.00%	90	60.00%
<b>TOTAL</b>	<b>399</b>	<b>179</b>	<b>44.86%</b>	<b>220</b>	<b>55.14%</b>
CITY NON-BPU	249	119	47.79%	130	52.21%
BPU	150	60	40.00%	90	60.00%
<b>TOTAL</b>	<b>399</b>	<b>179</b>	<b>44.86%</b>	<b>220</b>	<b>55.14%</b>



## GOVERNMENT RESTRUCTURING AND REGIONALISM

The following is a summary of services that had previously been the exclusive domain of the City of Jamestown, which are now being provided directly by County Government, or are being shared through various contractual arrangements with neighboring municipal governments.

### CITY SERVICES CONSOLIDATED WITH THE COUNTY

1. Department of Social Services
2. Department of Health
3. Department of Mental Health
4. Public Landfill
5. Commercial Airport
6. Industrial Development Agency (IDA) / Economic Development
7. Public Transportation
8. Tax Foreclosure/Sale Process
9. Emergency Dispatching (E-911) and related records management services
10. Ownership and Maintenance of all City Bridges
11. Local Funding – Community Colleges
12. Election Administration
13. Civil Service / Personnel Functions
14. Police Services (Under Review/Development)

### CITY/COUNTY COLLABORATIONS

1. Development of Industrial Parks
2. Highway and Bridge Improvements
3. Shared purchasing and procurement activities
4. Expansion of the public safety mutual aid system
5. Provision of space in City Hall for County Offices
6. City processing of solid waste from the South-Center Sewer District
7. City treatment of leachate from the County Landfill
8. Construction of County Landfill leachate pipeline by the City
9. Billing and collection of County property taxes by the City
10. Regionalized sponsorship of Jamestown Community College

### CITY SERVICES SHARED WITH MUNICIPAL NEIGHBORS

1. City Electric (Ellicott, Celoron, Falconer)
2. City Water (Ellicott, Busti, North Harmony, Kiantone, Harmony, Falconer, Celoron, Lakewood)
3. City Wastewater Treatment (Ellicott, Busti, Kiantone, Falconer)
4. Public Safety services (Ellicott and Lakewood/Busti)
5. City Assessment operations (Busti, Carroll, Kiantone, Harmony, Chautauqua, North Harmony, Ellery and Ellicott)



**CITY OF JAMESTOWN RESTRUCTURING EFFORTS**  
(1/1/00 – Present)

**2000**

1. Restructured and downsized the Legal Services Department (annual savings - \$75,000) (1/00)
2. Coordinated Housing and Building Code legal prosecution efforts with the County (1/00)
3. Merged the administration of the Public Works and Parks Departments (annual savings - \$65,000+) (1/00)
4. Changed Health Care Program Third Party Administrator (annual savings - \$1,000) (6/00)
5. Coordinated contract negotiations and administrative activities with the Board of Public Utilities (6/00)
6. Restructured the Financial Services Operation (annual savings - \$10,000+) (8/00)
7. Changed Employee Assistance Program Administrator (annual savings - \$2,100) (11/00)

**2001**

8. Restructured the Human Resources Department (annual savings - \$10,000+) (1/01 & 10/01)
9. Shared administrative personnel between the Police and Fire Departments (annual savings - \$20,000) (1/01)
10. Instituted a new Fire Department callback and overtime policy (annual savings - \$300,000+) (1/01)
11. Transferred all City-owned bridges and nine additional roadways to the County (projected annual savings - \$100,000) (7/01)
12. Round I: Police and Fire Department Early Retirement Incentive Program (initial annual savings - \$100,000) (11/01)

## 2002

13. Physical consolidation of City Clerk and Treasurer's Offices (initial annual savings - \$30,000) (1/02)
14. Relocation/Restructuring of the Assessor's Office (annual savings - \$12,000) (1/02)
15. Round I: Restructuring of the Fire Department (annual savings - \$161,000) (2/02)
16. Round I: Restructuring of the Police Department (annual savings - \$359,000) (2/02)
17. Restructuring of the Youth Services Department (annual savings - \$13,000) (2/02)
18. Restructuring of Department of Development/JURA Operations (annual savings - \$125,000) (2/02)
19. Restructuring of the Public Works Department (annual savings - \$100,000) (4/02)
20. Transfer of Community College Chargeback Payments to the County (annual savings - \$1,000,000+) (4/02)
21. Administrative restructuring and consolidation: Police & Fire Departments (annual savings - \$82,000) (6/02 and 2/03)
22. Round II: Police and Fire Department Early Retirement Incentive Program (annual savings - \$100,000) (12/02)

## 2003

23. Closed the Allen Park Ice Rink (annual savings - \$145,000) (1/03)
24. Changed the City's Internet Service Provider (ISP) (annual savings - \$3,000) (2/03)
25. Revised sidewalk replacement procedure (annual savings - \$40,000) (2/03)
26. Consolidation of EMS Dispatching with the County (annual Savings - \$150,000) (6/03)

## 2004

27. Regionalization of Assessment operations (annual savings - \$40,000) (6/04)

## 2006

28. Consolidation of City Clerk position with Finance Director/Treasurer (annual savings - \$70,000) (1/06)
29. Replacement of Health Care Benefits Plan Third Party Administrator (annual savings - \$400,000) (10/06)
30. Restructured telephone services and equipment replacement (annual savings - \$10,000) (11/06)

## 2007

31. In conjunction with the comprehensive reevaluation of all real property, created a State Consolidated Assessment Program (CAP) with the Town of Busti (annual savings - \$75,000) (2/07)
32. Completed Energy Conservation Capital Improvement Program (annual savings - \$195,000) (2/07)
33. Replacement of Health Insurance Stop Loss Coverage Administrator (annual savings - \$6,000) (7/07)
34. Replacement of Property and Liability Insurance Administrator (annual savings - \$160,000) (10/07)

## 2008

35. Replacement of Pharmacy Benefit Manager (PBM) (annual savings - \$114,000) (2/08)
36. Consolidation of DPW Operations Engineer and Assistant Engineer Positions (annual savings - \$30,000) (5/08)
37. Consolidation of Civil Service Commission with County (annual savings - \$55,000) (7/08)

## 2009

38. Elimination of Assistant Parks Director Position - Restructured Recreation Coordinator (annual savings - \$25,000) (1/09)
39. Merged Police Department Payroll Clerk with Part-Time Finance Department Position (annual savings - \$20,000) (3/09)
40. Expanded Consolidated Assessment Operation to include the Town of Ellicott (annual savings - \$20,000) (4/09)
41. Revised Asphalt Procurement Procedure (annual savings - \$100,000) (4/09)
42. Restructured Parking Enforcement positions (annual savings - \$10,500) (8/09)

43. Replaced contractor for Boarding of Stray Dogs (annual savings - \$18,000) (7/09)
44. Restructured Medicare supplement insurance for pre-1987 retirees (annual savings - \$140,000) (11/09)

#### 2010

45. Revised Fire Department Shift Maintenance Overtime Policy (annual savings - \$75,000) (1/10)
46. Established new Parking Fines Enforcement and Collection Contract (annual savings - \$10,000) (2/10)

#### 2011

47. Revised contract and billing procedures for services provided by off duty, Jamestown Police Department Officers (annual savings - \$35,000) (7/11)

#### 2012

48. Restructured Police Department Administrative staff - Elimination of three Desk Sergeant positions (annual savings -\$80,000) (1/12)
49. Restructured DPW Traffic Control Division - Elimination of Traffic Control Supervisor (annual savings - \$78,000) (1/12)
50. Restructured Fire Department Command - Elimination of Administrative Battalion Chief (annual savings - \$60,000) (1/12)
51. Restructured the Narcotics Task Force Operation within the JPD (annual savings - \$10,000) (3/12)
52. Restructured DPW Engineering Tech Position (annual savings - \$32,900) (3/12)
53. Instituted new EMS Dispatching Protocols (4/12)
54. Replaced Health Insurance Stop Loss Coverage Administrator (annual savings - \$23,000) (5/12)
55. Launched Police Consolidation Study (6/12)
56. Restructured Treasurer's Office staff (annual savings - \$40,000) (7/12)
57. Updated and restructured Mandatory Court Appearance Procedure and Fee (annual savings - \$10,000) (8/12)
58. Replaced Dental Benefits Administrator (annual savings - \$20,000) (11/12)
59. Restructured Payments to the County Operated Workers Compensation Program (initial savings - \$175,000) (11/12)
60. Replaced cellular telephone and data service provider (annual savings - \$3,000) (11/12)

61. Revised Parking Enforcement Procedure and Fine Structure (annual savings - \$34,700) (11/12)

### 2013

62. Computer System Redesign and Server Replacement (annual savings - \$20,000) (1/13)

63. Expanded Fire Department In House Equipment Maintenance Program (1/13)

64. Launched In House Pilot Program for EMT re-certifications (4/13)

65. Revised and extended Healthcare TPA and Pharmacy PBM Agreements (annual savings - \$20,000) (6/13)

66. Refinanced \$6 million in Capital Improvement Bonds (annual savings - \$114,000) (9/13)

67. Restructured I.T. Department (annual savings \$75,000) (10/13)

68. Settlement of Collective Bargaining Agreements with the Police and Fire Unions, which included the institution of a landmark Health Care Benefits Wellness Program for all active employees and retirees (12/13)

### 2014

69. Restructured Finance Department/Comptroller's Office – Payroll Supervisor (annual savings \$25,000) (7/14)

70. Settlement of Collective Bargaining Agreement with Jamestown City Administrative Association – Health Care Benefits Wellness Program for all active employees and retirees (7/14)

### 2015

71. Established a new Health Care Third Party Administrator agreement (annual savings \$47,000) (1/15)

72. Elimination of the Department of Youth Services (annual savings \$69,000) (1/15)

73. Relocation of the Department of Public Works and Parks Department administrative offices to the Municipal Building (annual savings \$13,000) (1/15)

74. Change in cell phone provider. (annual savings \$7,100) (1/15)

75. Settlement of Collective Bargaining Agreement with the Civil Service Employee Association (CSEA) New Health Care Benefits Wellness Program (7/15)

76. Settlement of Collective Bargaining Agreement with the American Federation of State, County and Municipal Employees (AFSCME). New Health Care Benefits Wellness Program (7/15)

77. Consolidation of Finance Department Office copiers contracts (annual savings - \$4,000) (8/15)

78. Established new Intermunicipal Assessment Agreement with Town of Busti (annual savings - \$23,000) (9/15)

**Total Annual Savings: \$5,595,300**