



TO: Jamestown City Council Members

FROM: Mayor Sam Teresi

RE: FY 2016 Executive Operating Budget and Capital Improvement Program

DATE: October 7, 2015

In accordance with Section C-39 (D) (1) of the Jamestown City Charter, I have attached for your review the Executive Operating Budget and Capital Improvement Program for Fiscal Year 2016.

This comprehensive document, compiled with the assistance of Director of Financial Services/City Clerk Jim Olson and City Comptroller Joe Bellitto, is the culmination of several months worth of effort involving the department and agency directors of city government, along with input from various members of the City Council.

STRUCTURE/ZERO BASED BUDGETING

As may be seen, the structure of the attached is very similar to that of previous years. Included are detailed line item accounts of the adopted FY 2015 Budget, year-to-date expenditure totals in each budget category, FY 2016 departmental and agency requests and a line item summary of the final Executive Budget and Capital Improvement Program. Also, included is a **realistic** forecast of all non-property tax revenue sources.

As has been the case in every budget during my tenure as Mayor, we have again employed what is commonly referred to as a “**zero based budgeting**” approach, and have done so in the context of a **multi-year** look at the City’s future expenditure requirements and revenue prospects. As has been the case during the previous fifteen budgets, this plan has been built upon a “clean slate” zero starting point.

In other words, **every single expenditure and revenue line item in this budget**, regardless of what has been allocated in past years, **began at the zero point**, and is based upon hard documentation and/or our best forecast of the **actual needs** for the coming fiscal year.

In the case of **expenditure** line items, the bare **minimum funding level** necessary to deliver the service in question was programmed and in the case of non-property tax **revenues**, the most **aggressive**, yet defensible amount was incorporated into this financial plan.

In short, this program does NOT utilize the respective figures from the previous budget as a starting point upon which an arbitrary series of percentage increases have been applied.

PROCESS

Initial preparations for this plan actually began shortly after the adoption of the FY 2015 Budget. The process moved into full swing with the submission of departmental requests during July, followed by a series of individual meetings involving the senior financial team and various department heads/staff members. The Executive Budget Team then proceeded with its series of line item by line item reviews and revisions prior to the preparation and submission of this fiscal plan.

ISSUES

As with the preparation of any financial plan, the Executive Budget Team was confronted by and required to deal with a series of issues and dynamics that have profoundly impacted this proposal. Included were the following opportunities, concerns and challenges.

Positives/Opportunities

1. **Disciplined/Realistic Budgeting** – The level of public education, discussion and input over the last 15 years has clearly helped to produce tighter, more realistic, honest and better budgets on which to build this year’s plan.
2. **Restructuring/Downsizing of Operations** – The determined efforts and difficult decisions during recent years to change the way in which the City does its business, and the related reduction and streamlining of our operations, have taken significant pressure off of numerous areas in the proposed 2016 Budget.

Previous actions to restructure departments, regionalize services, eliminate positions and institute and abide by a hiring freeze have dramatically impacted this Executive Budget plan. Had these steps not been taken during the past fifteen years, the increase in costs included in this plan would have been significantly greater and devastating. Included for your review is a summary comparison of FY 2000 and current employment totals by department, documenting a 20.3% reduction in actual full-time employment and a 58% reduction in appointed City Officer (top management) positions. Also included is a report listing 76 restructuring efforts implemented since January 1, 2000. Collectively, these initiatives have resulted in more than \$5,566,000 in annual, recurring savings for City taxpayers.

3. **Positive Fund Balance** – Due to the above referenced change in budgeting philosophy and practices over the past fifteen years, and the tight day-to-day management of city operations by Department Heads and staff, the City ended FY 2014 with a final, audited, General Fund Balance of **\$1,997,984**, of which **\$159,753** falls within the “Unassigned” or available category. Although far from ideal or robust, this compares to the accumulated **NEGATIVE** fund balance of

(\$1,371,007) (created by the deficit plagued years of the late 1990's) that the City carried into the 2001 fiscal year.

While this hard-earned financial reserve is far from the optimal level recommended for operations the size of Jamestown, it is nevertheless a significant accomplishment in which we can all take great satisfaction. Additionally, it is always better and somewhat easier to put together a budget plan while operating in the **BLACK**, as opposed to the **deficit**, "**one foot in the hole**" position in which we were forced to start during past years.

4. **Health Care Benefits Management** – Increased levels of employee contributions (as provided by labor contracts settled during the past decade), the negotiation and implementation of a Wellness Program with all of the collective bargaining units and the tight management of the self insurance fund by both our in-house staff and our third party administrators, have helped to contain, somewhat, the appropriation for employee and retiree health care benefits in the FY 2016 Executive Budget.
5. **Salaries** – Total investment in employee salaries (**\$16,258,762**) represents a modest **increase** of **\$356,080** or **2.2%** from the adopted FY 2015 budgeted amount.

This is directly attributed to a number of dynamics, including but not limited to:

- A) Settlement of collective bargaining unit labor agreements with little or no retroactive salary increases and very modest salary adjustments moving forward.
- B) The continuance of the hiring freeze policy that has been strictly followed since its creation fifteen years ago.
- C) The aforementioned and ongoing curtailment in employment levels.
- D) Replacement of individuals retiring during 2015 (as required by legal agreements in place) with new hires being paid at entry level salaries.
- E) Tight and vigilant management of all over-time line items.

All of these measures, taken together, not only help to bring a small measure of **fiscal relief for local taxpayers**, but also effectively **forestall** the need for further **employee layoffs** and the detrimental **reduction in essential public services**.

6. **Other Restructuring Initiatives in the Planning and Development Stages** – Various members of the City Administration are currently pursuing a number of larger, restructuring initiatives of a transformational nature that hold significant promise for future budgets. Unfortunately, these efforts, which have been in the making for several months or even years, are still in various stages of planning and development. These items are also not the exclusive domain of the city to advance and thus, cannot be counted upon to provide benefit or relief during the

2016 fiscal year. With continued cooperation from other involved parties at the state and county levels, some and hopefully all of these efforts could potentially provide substantial benefit during FY 2017, 2018, 2019 and beyond.

Concerns/Challenges

1. **Continued Economic Impediments** – Even with a continuing, modest paced economic recovery, the Nation, New York State and the Greater Jamestown Region all continue to struggle with the implications from the 2008-2009 Great Recession.

While the economies at both the national and state levels have shown some encouraging and meaningful signs of recovery, the worst international economic downturn since the Great Depression continues to have an adverse impact on the City Budget. This is not only from a diminished revenue-generating standpoint (sales taxes, reduced property taxes resulting from declining assessments, fee revenues from various categories, etc.), but also from the increased demand on the basic municipal (and most notably public safety) services directly associated with a weakened economy.

Economic forecasts point to a continued **slow** recovery throughout the coming year, which will undoubtedly have a dragging impact on City revenues and operations during 2016 and beyond.

2. **Tax Levy CAP and Constitutional Tax Margin (CTM)** – The State’s “**2%**” Tax Levy Cap will allow for only a **.71%** increment, or **\$108,015** in additional revenues generated from Real Property Taxes during 2016.

Additionally, the City currently stands at **94.5%** of its constitutionally limited taxing authority. This is largely due to the sluggish growth in real property assessments, the impact of IDA PILOTS awarded to several larger, recent development projects within the city, and other factors unique to Jamestown, including, **\$100 + million** in **exempt electric utility assessment** that is included in the CTM calculation in other cities served by private, taxable, investor owned utilities.

Regardless of the decision to stay within the State’s Tax Levy Cap, the City, in accordance with it’s Constitutional Tax Margin, is only able to generate **\$15,925,355** in total real property taxes, which represents an **\$845,795** or **5.3%** **increase** over the amount raised during 2015

3. **Salaries and Benefits** – In conjunction with the City’s previously negotiated and approved labor contracts, (which include an assortment of lucrative wage and benefits packages, minimum staffing agreements, no layoff clauses, post retirement benefits, etc., etc.), the categories of salaries and employee/retiree benefits, remain a major problem/challenge in the 2016 Budget.

Additionally, past Police and Fire **arbitration decisions**, courtesy of the New York State Public Employment Relations Board (PERB), have “set the bar” at an extremely high level and proven to be particularly damaging to our efforts to slow and reign in skyrocketing wage and benefits packages.

The significant appropriation in the benefit category is also directly attributed to questionable past decisions at the local level and the flawed and biased system in New York State governing public employee contract settlements (in which **expired agreements simply CANNOT be scrapped**). In accordance with the Tri Borough Amendment (1982) to the New York State Taylor Law (1968), new labor agreements must be negotiated and built upon base contracts that have evolved layer by layer over previous years...and quite often, this is done with little or no regard to the ability of local property taxpayers to afford such wage and benefit rich packages.

As noted earlier, the bloated salary and benefits appropriations in the 2016 Executive Budget have come despite gains made during recent collective bargaining agreements, a fairly significant **decrease** in employment numbers during recent years (see attached chart comparing current City employment levels with those of the past) and the continuance of a hiring freeze.

4. **State Retirement System Obligations** – Despite the positive and moderating impact of the new Tier 6 contribution rates, retirement system expenditures remain a major concern and challenge in this budget.

Due to a variety of factors (the dramatic loss of stock market revenues following the 9/11 attacks, the unraveling of the national financial system following the 9/15/08 crash of Lehman Brothers; corrective actions taken by the State Comptroller; etc.), the amount included in this budget to cover **mandatory** payments to the **State Retirement System** continues to crowd out funding for other needed services and remains one of the major factors driving the City’s punitively high property tax levy. Despite a slight reduction in the “rates” applied by the State, the line items in this budget pertaining to mandated retirement system expenses total **\$3,410,000**, which is **\$175,734** or **5.4%** more than the amount contained in the 2015 spending plan (ERS: **Reduction** of **\$79,266** or **7.2%**. Police/Fire: **Increase** of **\$255,000** or **12%**). It should be noted that this allocation **does not** include City employees associated with the five (5) utility enterprise funds operated by the Board of Public Utilities (BPU).

The amount included in this budget covers the full payments to both the (ERS) Employees Retirement System and Police/Fire retirement fund (PFRS). These payments will need to be made to the state in December 2016 for the year 2017.

Please refer to the tables in the “Charts” section of this budget document for the history of payments to the State Public Employees Retirement System. The annual adjustments and impact of this burden on local and state taxpayers is unsustainable.

5. **Health and Dental Insurance** – Due to a variety of factors, including the size, age and growth of our self-insured employee and retiree pool, along with skyrocketing industry expenses, the cost of health and dental benefits remains a problem that continues to crowd out other needs and priorities within this budget.

The allocation in the 2016 Budget totals **\$5,874,000**, representing a **5.3% increase** over the amount appropriated for 2015.

This optimistically conservative allocation is reliant upon achieving projected savings during 2015, which will be “rolled over” into the 2016 fiscal year and applied to the subject lines. It will also necessitate the utilization of approximately **57%** of the accumulated health care reserve fund.

During the coming weeks, the performance of the health care fund will need to be closely monitored. **Should it appear that the projected 2015 savings will not materialize, an appropriate adjustment in the 2016 figures will need to occur.**

6. **Fuel, Utilities and Materials** – As with private business and family budgets, the City’s utility expenses, fuel for its fleet of vehicles, the cost for materials and contracted services expenses have experienced significant **increases**, that must be accounted for and thereby reflected in the 2016 budget.
7. **Equipment Investments** – Due to poor planning during previous eras, legitimate inability, unwillingness and, at times, outright neglect, the City’s infrastructure, physical plant, equipment, and rolling stock assets remain in dire need of a multi-million dollar transfusion. However, due to a variety of other competing needs, previously agreed to obligations, and legal mandates (i.e.: retirement system, workers comp, health care expenditures, etc.), this budget, unfortunately, will once again fall far short and provide an inadequate appropriation for equipment and capital projects.

In fact, the amount included for equipment replacement in 2016, represents a **4.7% decrease**, from the amount budgeted during 2015 and compares unfavorably to allocations from previous years. Examples include the following:

2011 – \$86,500 – 22% Reduction
2009 - \$124,115 – 46% Reduction
2008 - \$148,900 – 55% Reduction

8. **Street Lighting** – Due to recent and projected electric rate increases, the appropriation for operating the City’s **3,700+** streetlights continues to put a strain on the overall budget. The amount included in this plan however, does reflect a **1.3% decrease** from the amount appropriated for 2015. This cut is directly attributed to the launch of the proposed LED street light conversion program.
9. **Retirements** – This budget plan must account for and provide adequate resources for another round of both scheduled and unanticipated employee retirements during the coming year. While retirements can provide a welcomed opportunity

and means by which to restructure, downsize and refresh our operations, they also result in the loss of valuable, experienced employees and present expensive, contractually-provided “buy-out” packages that place a severe strain on first-year-out budgets.

10. **State Revenue Sharing (AIM) Payments** – Revenue from AIM (general purpose state aid) will again **remain flat, compared to allocations from recent years. The amount earmarked represents a \$457,515 or 9.1% reduction** from the 2009 funding level. Despite the State’s significantly improved financial position and its record aid increases granted to school districts during recent years, it is highly unlikely that there will be any serious legislative initiatives during the coming year to restore and increase revenue sharing allocations for city governments back to previous levels.
11. **Investment Income** – A **\$4,000 or 29% decrease** in revenues from investments, has been included in this budget. A further reduction in this allocation may be necessary during the coming weeks pending the performance (or lack thereof) of financial markets at the national and international levels.

It is noteworthy that just a decade ago, due to significantly higher investment rates, the City was generating **nearly \$300,000 annually, or thirty (30) times** the amount included in this budget plan.

12. **Workers Compensation** – The FY 2016 Executive Budget contains an allocation of **\$405,000** to cover expenses associated with the General Fund’s participation in the Workers Compensation Program operated by Chautauqua County. While down slightly from the amount appropriated for 2015, this line item remains a drag on the budget and continues to crowd out other needed investments that produce valuable services for the taxpayers.

It should also be noted that this amount **DOES NOT** reflect costs associated with City employees covered under the five enterprise fund divisions operated by the Board of Public Utilities (BPU), which are paid separately out of those stand alone divisions.

13. **General Fund Balance** – While the City is fortunate to again be sporting a positive, modest General Fund Balance of \$1,997,984, it must be noted that recent appropriations from that account and terminology changes from the Government Accounting Standards Board (GASB), have reduced the amount available for Fund Balance disbursements during 2016 to a mere **\$409,753**.

In accordance with previous years warnings and predictions, the proposed FY 2016 General Fund Budget utilizes all of the remaining, available resources (**\$409,753**) contained within the City’s Fund Balance.

14. **Flat Taxable Assessment** – Over the past year, the City has actually experienced a small **increase** of **\$97,275** in taxable assessed property, bringing the total to **\$665,328,315**.

This increase could and rightfully should have been even greater but for a variety of assessment reductions granted by the State of New York via the Special Franchise Utility Assessment, and/or court ordered assessment reductions.

These reductions, together with the host of other property tax exemptions that are currently in effect, bring to light the need for a state wide overhaul of the “Mother of All Unfunded Mandates”... the Real Property Tax Law (RPTL).

The New York State Constitution provides that exemptions from real property taxation may in fact be altered or repealed by legislative action, except in cases where properties are used “exclusively for religious, educational, or charitable purposes as defined by law.”

For too long the responsibility for defining the scope of property tax exemptions has been ceded by our State Legislature to the courts. This has resulted in the steady expansion of organizations receiving exemptions from property taxation; including those having a questionable or only marginal link to “religious, educational, and charitable purposes.”

Currently, there are over **275** different types of property tax exemptions “on the books” in New York State. Just a few years ago, the New York State Assessors Association reported that statewide there were **4,618,259** individual exemptions in effect, removing more than **\$797,114,356,000** in assessment from local tax rolls.

In the City of Jamestown alone, there are **51** different and “legal” exemption categories in play, providing **8,392** individual exemptions (on **14,730** total tax parcels), which have removed **\$387,313,378** from the City’s Assessment Rolls. (Note: Approximately **37%** of the **\$1,052,641,663** in assessed value is on the “exempt” or non-taxable rolls).

If these exemptions were not in effect, the properties in question would generate approximately **\$8.8 million** in additional revenue for the City General Fund alone. (Note: Assessments applied to the 2015 tax rate of **\$22.67 per 1000 of assessed value**).

The recent statewide growth in and impact of tax exempt entities severely erodes the tax bases of local governments and school districts, unfairly transfers the tax burden to remaining homeowners and businesses, and further compromises New York’s position as a fair and competitive environment in which to live and invest.

It is high time that the State Legislature recognizes and utilizes the authority vested in it by the State Constitution and starts dealing head on with this growing statewide problem.

15. **Utility Revenues** – Tax Equivalency revenues received from the City’s five (5) Utility Enterprise Funds operated by the Board of Public Utilities (BPU) are projected to total **\$4,081,000**, which will represent a **\$187,000** or **4.4% decrease** from the **\$4,268,000** budgeted during FY 2015.

This amount again includes the payment of a modest profit (**\$250,000**) from the City’s Electric and/or Water Funds as authorized by Article 9 Section 1 (F) of the NYS Constitution, Section 94 of the NYS General Municipal Law and the City of Jamestown Charter. (See the attached excerpts from each document and the history of profits generated by each utility division.)

Note: The 2015 Budgeted Profit Payment from the Electric Division was (**\$482,000**). The proposed 2016 payment represents a **\$232,000** or **48% decrease** from the 2015 figure.

16. **Miscellaneous Revenues** – Non-property tax revenues have actually **decreased** in this budget by **\$77,700** or **0.4%** in comparison to the FY 2015 adopted spending plan.

FY 2016 EXECUTIVE BUDGET – POINTS OF INTEREST

The following is a summary of some of the points of interest within the Executive Budget, as outlined in greater detail in the attached budget document.

1. An **increase** of **\$356,080** or **(2.2%)** from the amount budgeted for 2015 has been included in this plan for **employee salaries**. As indicated before, this amount includes substantial “buyout” payments for several long term employees scheduled to retire during the coming year.

The salaries category does not include funding for salary increases for any employees except State Tri Borough Amendment protected salary steps and other increments provided by contracts currently in effect.

2. An **increased** appropriation of **\$477,171** or **(4.6%)** for **contracted employee/retiree benefits**.

As also previously noted, health and dental care fund expenditures have dramatically increased and in order to moderate the amount programmed in this category, **57%** of the accumulated health care reserve fund has been appropriated. During the coming weeks, we will need to closely monitor the expenditures from the employee/retiree health care fund. Should it become evident that projected savings during the remainder of 2015 will **not** be attainable, an appropriate adjustment in the 2016 health and dental insurance budget lines will need to occur.

3. This budget plan does **NOT** call for the creation of any new broad based user fees or increase any existing user fees.

4. Appropriation for **street lighting and heating of parking decks** – **\$535,000**, a **reduction** of **1.3%**. (See previous notes)
5. A very optimistic **\$78,810** or **1.7% decrease** in funding allocated for **utilities, fuel, and other materials/contractual services**.
6. **Debt Service** – The FY 2016 Executive Budget contains a **\$1,978,230** appropriation for scheduled debt service payments, which is **flat** with the amount appropriated for FY 2015.
7. **Acquisition and replacement of equipment** – **Reduced** by **\$3,350** or **4.7%** from the 2015 funding level. See previous comments regarding the dramatic annual reductions in this category since 2008.
8. **Capital Projects** appropriation – **Flat** with the FY 2015 funding allocation.

It should be noted that **\$885,630** of the total **\$895,630** appropriated for capital projects is provided via the State CHIPS program. The remaining **\$10,000**, which is allocated for the purchase of trees, is the actual appropriation from City generated funds.

9. The **Contingency Account** allocation totals **\$220,000**, which represents a **\$10,000** or **4.4% reduction** from the amount in the 2015 budget. **This amount should not be reduced** any further as it is absolutely necessary to hedge against the further reduction in State assistance, the impact of yet to be settled labor agreements, and to cover unforeseen/unbudgeted expenses (i.e.: storm damage, public safety emergencies, equipment failure, capital project overruns, health care expenditures, etc.) that can occur during the course of any year and must have a source of revenue to cover in a budget as large and tight as this.
10. **Social Security Obligations (\$1,200,000)** – **This represents an increase of \$28,962** or **2.5%** from the 2015 budgeted amount.
11. **Workers Compensation Premium** – **\$405,000**. This represents a **\$10,000** or **(2.4%) reduction** from the 2015 level.
12. **Sales Tax Revenues** - **\$5,990,000**. Given some of the economic challenges facing other areas within our county, this represents a very optimistic **increase** of **\$115,000** or **2%**.
13. Funding for **agency contracts** (James Prendergast Library, Fenton History Center, Senior Citizens Center), **reduced by \$20,000** or **(-5%)**. This includes a **\$15,000** cut to the Prendergast Library and the total elimination of funding for the Senior Citizens group.
14. **Utility Tax Equivalency and Profit Payments** – A **decrease of \$187,000** or **4.4%** from the amount included in the FY 2015 Budget. As indicated previously, the “profit” portion of this line was **decreased by 48%** from the 2015 allocation.

15. **Revenues from Investments - \$10,000** represents a **\$4,000** or **29% decrease** from the 2015 level. See previous comments.
16. **Fund Balance Appropriation** – Utilization of the remaining **\$409,753** in the “unassigned” or available category.
17. **State Revenue Sharing (AIM) Assistance** – Flat (see previous comments).
18. **General Liability Insurance Expenses – \$215,000.** This represents a **\$15,000** or **6.5% reduction** from the FY 2015 funding level.
19. **Total expenditures increased** by **\$121,717** or **0.35%** from the 2015 Budget.
20. **Non-property tax (miscellaneous) revenues decreased** by **\$77,700** or **0.4%** compared to the 2015 Budget level.
21. **Property-tax-generated revenues increased** by **\$843,990** or **5.6%** over the 2015 Budget level. This effectively sets a levy that is **\$699,287 above** the state’s statutory property tax levy cap.
22. A property tax rate of **\$23.94** per \$1,000 of assessed valuation, which represents a **\$1.27** or **5.6%** increase over the 2015 Budget level. This also brings the City within \$1,805 or 99.9% of its Constitutional Tax Margin.

FUTURE ISSUES/CHALLENGES

As I have suggested over the years and as was recently reaffirmed by the City’s Independent Auditor, a good, honest and realistic budget proposal **cannot** be developed within a present day vacuum, but rather, must be created with an eye toward future issues and concerns.

In past Executive Budget presentations, I have always identified and attempted to account for the factors that would be impacting future financial plans. A review of the budget proposals and veto messages from previous years will confirm that these forecasts and warnings have largely materialized. Continuing with that practice, I have outlined below numerous factors, which will likely impact the FY 2017 and 2018 Budget plans.

- Weakened international, domestic and regional economies that do not have the capacity to create and sustain jobs, income, and adequate government revenue streams...while placing increasing demands and undue burdens on public services.
- Stagnant or reduced State aid payments that are exacerbated by growing unfunded State mandates.
- Increasing pressure from employee salaries and health care benefit expenses.
- Mounting and mandated state retirement system payments.
- Increased workers compensation expenses.

- Depressed city property values (and subsequently stagnant assessments), driven by sluggish economic performance, along with counterproductive suburban sprawl, facilitated by liberal utility extension polices and misguided government tax incentives.
- The adverse impact of continued, deferred capital and equipment replacement investments.
- Increased fuel and utility expenses.
- Costs associated with expensive post retirement obligations (health care benefits for life) that have been granted to retirees and their dependents through previously settled labor contracts and protected by State labor laws.
- Costs associated with employee retirements that will likely occur in 2017, and beyond.
- The lack of an Undesignated Fund Balance to utilize as a revenue stream.
- The inability to raise additional property tax based revenues due to the City's depleted Constitutional Tax Margin and the effects of the State's Property Tax Levy Cap.
- **The absolute need to pursue and bring to fruition a number of larger, transformational, restructuring initiatives that are currently in various stages of planning and development. The implementation of these items could literally save the City from the imposition of a State Financial Control Board and change the financial and economic trajectory of the entire region.**

NEXT STEPS

During the coming weeks, a variety of actions will be required in order to put this budget plan, or one utilizing it as a base, into action. As I am sure that you are all aware, I stand ready and look forward to working with you in any manner deemed helpful to bring this process to a successful conclusion on or before December 1st.

In accordance with past practice, a number of meetings have been scheduled with representatives of the various departments to review in greater detail not only what I have outlined in this plan, but to examine from the management perspective its identified needs and the impact of this proposal.

In the coming days, we will be receiving additional and/or updated information that may necessitate further revisions to selected revenue and expenditure lines. Specifically, we will all need to pay close attention to the following before final action is taken on the 2016 plan:

- All 2015 revenue and expenditure lines as of 10/31/15
- 3rd quarter sales tax revenues (due in early November)
- FY 2015 health and dental benefits expenditures as of 10/31/15

Please keep in mind that this is an **extremely tight budget** that is consistent with the principals and recommendations contained within the City's Financial Recovery Plan developed and presented publicly to the City Council and the Office of State Comptroller on June 19, 2000. As such, any and all modifications to either the appropriations or revenue lines, with **the desire to impact the final tax levy and rate, must be based upon sound fiscal reasoning, solid documentation and Generally Accepted Accounting Principles.**

Given Jamestown's past history with and reliance on inflated and unsubstantiated budget figures, **it is important that we avoid falling back into the trap that once took this City to the brink of a state control board.**

I firmly believe that we **can, must, and by working together, will** find and pursue ways to improve upon this initial budget plan. During the coming weeks, I look forward to **working with you every step of the way to do just that.**

Again, as I have said before, we are all in this together and as we have done in the past, we must attempt to work as one to insure the adoption of a plan that all can be relatively comfortable with, is honest in its approach, provides for the needs of the community and continues the change that we all recognize as necessary.



Samuel Teresi
Mayor

pc: Department Heads



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 \$4,800) (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)

Total Annual Savings: \$5,566,000

City of Jamestown General Fund
FULL TIME EMPLOYMENT COMPARISON
01/01/2000 – 10/01/2015

	<u>01/01/2000</u>	<u>10/01/2015</u>	<u>Change</u>	<u>% Change</u>
Administrative (JCAA, CSEA, Non-Bargaining, Court Security)	61	44	- 17	(-28%)
Fire Department (Local 1772)	67	55	-12	(-18%)
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%)
TOTAL	286	228	-58	(-20.3%)
*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	10/1/2015	CHANGE 1/1/2000 - 10/1/2015	% CHANGE 1/1/2000 - 10/1/2015
BOARD OF PUBLIC UTILITIES (all employees)						
FULL-TIME	173	130	143	143	0	0.00%
PART-TIME	0	0	8	7	-1	-12.50%
JAMESTOWN GENERAL HOSPITAL						
FULL-TIME	285	0	0	0	0	0.00%
PART-TIME	109	0	0	0	0	0.00%
FIRE DEPARTMENT (Local 1772 members)						
FULL-TIME	99	90	67	55	-12	-17.91%
PART-TIME	0	0	0	0	0	0.00%
POLICE DEPARTMENT (Kendall Club members)						
FULL-TIME	76	91	72	61	-11	-15.28%
PART-TIME	0	0	0	0	0	0.00%
PARKS DEPARTMENT (AFSCME members)						
FULL-TIME	42	35	19	15	-4	-21.05%
PART-TIME (ICE RINK EMPLOYEES)	0	0	8	0	-8	-100.00%
DEPARTMENT OF PUBLIC WORKS (AFSCME members)						
FULL-TIME (includes WWTP, misc. employees 1980,1990)	112	106	51	43	-8	-15.69%
PART-TIME	0	0	0	0	0	0.00%
MISCELLANEOUS (Non-bargaining, Court Security, CSEA, JCAA)						
FULL-TIME	32	38	61	44	-17	-27.87%
PART-TIME (does not include City Council)	2	14	31	24	-7	-22.58%
JAMESTOWN URBAN RENEWAL AGENCY						
FULL-TIME			16	10	-6	-37.50%
PART-TIME			1	0	-1	-100.00%
TOTAL FULL-TIME	819	490	429	371	-58	-13.52%
TOTAL PART-TIME	111	14	48	31	-17	-35.42%
TOTAL FULL-TIME (LESS BPU & JGH)	361	360	286	228	-58	-20.28%
TOTAL PART-TIME (LESS BPU & JGH)	2	14	40	24	-16	-40.00%
TOTAL	363	374	326	252	-74	-22.70%

APPOINTED CITY OFFICERS	13	5.5	7.5	-57.69%
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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 10/1/2015**

DEPARTMENT	TOTAL EMPLOYEES	JAMESTOWN RESIDENTS	%	NON-RESIDENTS (E.G., W.E., BUSTI, ETC.)	%
DEVELOPMENT	10	4	40.00%	6	60.00%
FIRE	55	21	38.18%	34	61.82%
POLICE	61	21	34.43%	40	65.57%
MISC.	68	42	61.76%	26	38.24%
DPW	43	25	58.14%	18	41.86%
PARKS	15	8	53.33%	7	46.67%
BPU	150	60	40.00%	90	60.00%
TOTAL	402	181	45.02%	221	54.98%
CITY NON-BPU	252	121	48.02%	131	51.98%
BPU	150	60	40.00%	90	60.00%
TOTAL	402	181	45.02%	221	54.98%

Article 9 Section 1 (P)

(f) No local government shall be prohibited by the legislature (1) from making a fair return on the value of the property used and useful in its operation of a gas, electric or water public utility service, over and above costs of operation and maintenance and necessary and proper reserves, in addition to an amount equivalent to taxes which such service, if privately owned, would pay to such local government, or (2) from using such profits for payment of refunds to consumers or for any other lawful purpose.

8. New article adopted by amendment approved by vote of the people November 5, 1963. Former Article IX repealed, except for sections 5, 6 and 8 which were relettered subdivisions (a), (b) and (c) respectively of new section 13 of Article XIII.

C

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.

CREDIT(S)

Added L.1943, c. 609, § 1.)

LIBRARY REFERENCES

2007 Main Volume

Electricity ☞ 1.5.

Waters and Water Courses ☞ 183(1).

Westlaw Topic Nos. 145, 405.

C.J.S. Waters §§ 483, 498 to 504.

RESEARCH REFERENCES

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Encyclopedias

NY Jur. 2d, Counties, Towns, & Municipal Corp. § 1530, Public Utilities.

NY Jur. 2d, Water § 684, Requirement that Rates Must be Reasonable.

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ARTICLE VII. Board of Public Utilities

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Article VII. Board of Public Utilities

§ C-50. Establishment; membership; procedures.

- A. A Board of Public Utilities is hereby established. It shall consist of seven appointive members, two of whom shall be Council persons, together with the Mayor and the Director of Public Works by virtue of their respective offices. The Mayor and the Director of Public Works shall be entitled to vote on all questions. The majority of the members of the Board of Public Utilities shall constitute a quorum for the transaction of business. The Board may make, from time to time, alter or amend bylaws, rules and regulations not in conflict with law for the transaction of its business.
- B. The terms of office of the seven appointive members of the Board of Public Utilities hereafter shall be as follows: of the two members who have been appointed in 1930, one shall hold office until the expiration of his/her term January 1, 1932, and his/her successors shall be appointed for terms of two years each from that date; one shall hold office until the expiration of his/her term, and his/her successors shall be appointed for full terms of four years each from that date; of the three remaining members to be appointed, one shall hold office until January 1, 1932, and his/her successors shall be appointed for full terms of four years each from that date, and two shall hold office until January 1, 1934, and their successors shall be appointed for full terms of four years each from that date. The Council persons appointed to such office shall be appointed for their terms of office only. The Mayor, in his/her appointment, shall designate the term for which each is appointed.
- C. The members of the Board of Public Utilities shall receive no salaries. The members of such Board shall be reimbursed their actual expenses incurred in the discharge of their duties. This section shall not prevent such Board from employing one of its number as Secretary or other executive officer and paying him/her proper compensation.
- 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

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on Hook

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.

- E. The officers appointed to or elected by the Board of Public Utilities under § C-8B of this Charter may likewise be removed by the Board upon its own motion, following a hearing, by a 2/3 vote of all of the members of the Board taken by roll call and recorded in the minutes of the meeting. Such removal shall become effective as and from the hour that a certified copy of the resolution is served upon the officer named therein.

§ C-51. Powers and duties.

- A. All the properties, records, rights, privileges and prerogatives constituting the water and lighting system of the City of Jamestown and the district heating system of the City of Jamestown are hereby transferred to the Board of Public Utilities, and such systems shall be under the control and supervision of the Board of Public Utilities. Neither the City Council of said City nor the Board of Public Utilities shall have the power or authority to sell or lease any public utility system to any person or persons, corporation or corporations except when authorized by a vote of the resident taxpayers of the City at a special election. The Board shall keep such systems in repair and may from time to time improve the same and may extend the plant and facilities thereof within said City and within the Village of Falconer or the Village of Celoron or elsewhere in the Town of Ellicott. All the earnings, revenues and monies belonging to each system shall be kept separate and apart from the other systems and shall be carried in separate accounts, and no funds or revenues belonging to one system shall be applied or used in the conduct and operation of the others except with the approval of the City Council. The surplus earnings of any of said systems, after the costs of operation, management, maintenance and ordinary improvements have been paid and the payment of accrued interest upon outstanding bonds issued by said City on account of any and after the requirements of the sinking fund have been fully met, may, in the discretion of said Board, be applied toward improving and extending said systems respectively.
- B. The Board of Public Utilities shall have the control of the construction of all improvements and additions to the public utility systems and the extensions thereof and shall have the power to make all contracts necessary or incidental to the execution thereof. All contracts for the performance of any work and all purchase contracts involving expenditures in excess of the amounts provided for in General Municipal Law § 103 shall be awarded by competitive bids by advertisement by said Board for bids, with the power to reject any and all bids received.
- C. Such Board shall appoint a General Manager, who shall have the power to appoint and remove a deputy who shall act in his/her stead and such advisors and other employees necessary to efficiently operate the electric, water and district heating systems, and who shall have the further power to fix the duties and compensation for his/her Deputy and other employees within the guidelines established by the Board. The Board, in its discretion, shall also have the power to employ attorneys at law of the State of New York to act as legal advisors for the Board and to appear for and represent it in any or all actions, matters and proceedings relating to the Board or the conduct of its business. Such employment may be terminated by the Board at any time. The compensation of such counsel shall be determined and paid by the Board of Public Utilities.
- D. All agents and employees handling monies belonging to the City shall give a bond in the form usual for City officers in the penal sum prescribed by said Board.
- E. Said Board shall have full control of the public utility systems and everything pertaining thereto and shall exercise the powers and fulfill the duties connected with the management and regulation thereof and of the use and sale of the products thereof and may enforce the observance thereof by cutting off the supply or services of the public utilities systems or by the imposition of penalties. It shall establish a scale of rents, rates or charges to be not less than the cost thereof to said Board at the place of delivery for the use and consumption of water, electricity, hot water and other public utility services, to be paid at such times as the Board may prescribe by the consumers thereof and may from time to time either modify, increase or diminish such rents, rates or charges, not, however, below cost, and employees shall be authorized at all times to enter into any building or building where water, electricity, hot water or other public utilities service is used from said systems to examine, as to the

utility functions to be transferred to the Board of Public Utilities and, thereafter, owned and operated by the City, under the control and supervision of the Board of Public Utilities pursuant to the other provisions of Article VII of this Charter. In the event the City Council adopts such an ordinance or ordinances, any references to the Director of Public Works in the Charter and the City Code as such relate to sanitary sewer or solid waste functions shall be deemed to refer to the General Manager of the Board of Public Utilities.

§ C-53. Water, electric and other rents.

The water, electricity, hot-water and other rents and charges for supplies and services furnished by any public utility owned by the City may be based on actual consumption as determined by meter or apportioned to the different classes of buildings and different conditions of delivery and consumption in the City or elsewhere with reference to their ordinary use for dwellings, stores, shops, factories, stables or places, for the number of families or occupants, for the sprinkling of lawns, for fire protection or for the consumption of water or electricity or other service of supply as nearly as practicable. Such rents and charges, as well as the amount due and unpaid for the introduction and measurement of the supply of water, electricity, hot water or other public utility, supply or service to such premises and buildings, shall be, like other taxes of the City, a lien and charge upon such premises and buildings as herein provided. The Board shall estimate annually the sum which shall be paid by the City of Jamestown for the use of water, electricity and hot water or for other public utility supplies and service for its public purposes, which estimate shall be based upon the actual cost thereof. The City Council shall annually levy and raise the amount of money thereby established by the Board, and the amount so to be raised shall be levied and collected at the same time and in the same manner as other general taxes of the City are levied and raised, and in addition thereto, the sum thus raised shall be paid by the Director of Financial Services into the water, electric, district heating funds and other public utility funds, respectively.

§ C-54. Furnishing water, sanitary sewer, district heat or electricity to other municipalities.

- A. If water mains are or shall be laid into or through a town or village, the Board of Public Utilities may contract through an intermunicipal agreement with the Town Board on behalf of the town or with the Trustees of the village on behalf of the village to furnish water for the extinguishment of fires and for sanitary and other public purposes within the town or village as the case may be. Any such intermunicipal agreement shall not become effective until approved or ratified by a majority vote of the entire City Council. Any intermunicipal agreement or contract by and between the Board of Public Utilities and a town or village for the furnishing of water in effect as of January 1, 1995, shall not thereafter be modified, amended, renewed or extended without prior approval or ratification by a majority vote of the entire City Council.
- B. If sanitary sewer lines, district heating lines or electric lines are or shall be laid or placed through a town or village, the Board of Public Utilities may contract through an intermunicipal agreement with the Town Board on behalf of the town or with the Trustees of the village on behalf of the village to furnish any or all of such utilities for public purposes, use or consumption within the town or village as the case may be. Any such intermunicipal agreement for the delivery of any or all of such utility services shall not become effective until approved or ratified by a majority vote of the entire City Council. Any intermunicipal agreement or contract by and between the Board of Public Utilities and town or village for the furnishing of sanitary sewer lines, sanitary sewer services, district heating or electricity in effect as of January 1, 1995, shall not thereafter be modified, amended, renewed or extended without prior approval or ratification by a majority vote of the entire City Council.

§ C-55. Sinking funds.

Any sinking fund heretofore created for the purpose of taking care of any water or electric light bonds now outstanding shall be continued, and such other sinking funds shall be created from time to time as may be necessary to liquidate at their maturity any bonds now outstanding or hereafter issued in connection with the existing utilities or any other utilities placed under the jurisdiction of this Board. Such sinking funds shall be created and maintained as follows:

- 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,

City Taxpayers on Hook

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.

- B. Said City, in addition to the power which it now possesses to raise money for all other purposes by taxation, shall have the power to raise by a general tax annually, and it shall be the duty of the City Council to levy and raise annually, upon the real and personal property assessed for taxation in said City and as a part of the general tax levy such sums as may be necessary to provide for the payment of such bonds and interest as aforesaid. If the City Council shall have raised and paid any sum of such deficiency arising from the insufficiency or the revenue of any said systems, the Board of Public Utilities, as soon as practicable, by exercising the powers conferred upon it by law shall increase the revenues of said system sufficiently to prevent a further deficiency and also to raise the amount of the deficiency that shall have been paid by said City Council, and said Board of Public Utilities shall pay the amount of said deficiency when raised into the general fund of said City.
- C. The sinking funds herein provided for and the monies belonging thereto shall be kept by the Director of Financial Services and deposited in such banks, trust companies or savings banks as shall be designated by the Board of Public Utilities at such rate of interest thereon as may be agreed upon between said banks or trust companies and the Director of Financial Services, subject to the approval of said Board. No such deposit in any such bank or trust company, however, shall at any time be authorized in excess of 50% of the capital stock of such bank or trust company. Each and every bank or trust company receiving such deposit shall, before receiving the same, execute and give to the City a bond with sufficient sureties, conditioned to save the City harmless in any event from loss by reason of such deposits, such bonds to be approved by said Board. All such deposits shall be made in accounts separate from other City funds and shall be properly distinguished and designated. No money shall be withdrawn from any such fund except upon the warrant of the Director of Financial Services authorized by the resolution of the City Council for the payment, redemption or purchase of the bonds or some part thereof, for the payment of which said sinking fund was created or for the transfer of such fund or some part thereof to another depository designated or approved therefor by the Board. Any bond paid, redeemed or purchased shall at once be canceled and returned with the report thereof to the City Council. The funds remaining in said sinking funds at any time or any part thereof may, however, be invested by the Director of Financial Services upon resolution of said Board of Public Utilities and of the City Council, approved by the Mayor, in interest-bearing obligations of the United States or the State of New York or any municipality thereof, and the Board may at any time, having the funds for that purpose, purchase at no more than par any of the bonds issued for said systems and cancel and pay the same.
- Profits
- D. The surplus earnings of the operation of the 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.

§ C-56. Payments out of public utility funds.

- A. Any monies now or hereafter belonging to the Water, Electrical Lighting or District Heating Fund or any other public utility fund of the City of Jamestown shall be paid out only on checks or warrants numbered consecutively as issued and signed by the Director of Financial Services and countersigned by the City Comptroller, except as hereinafter provided. No order or warrant for the payment of

C

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-a. Tax equivalent payments of the city of Jamestown board of public utilities

Voluntary

Notwithstanding any law, rule or regulation to the contrary, in addition to the amount equivalent to taxes authorized to be earned and paid pursuant to section ninety-four of this chapter, the city of Jamestown is hereby authorized in the operation of its board of public utilities electric utility service to earn and pay from such operation to the Jamestown city school district an amount equivalent to taxes which said service, if privately owned, would pay to such school district. The terms and conditions of any such tax equivalent payments shall be determined in accordance with agreements entered into from time to time between such school district and such board of public utilities.

CREDIT(S)

(Added L.1993, c. 366, § 1.)

LIBRARY REFERENCES

Electricity ↪ 1.5.

Waters and Water Courses ↪ 183(1).

Westlaw Topic Nos. 145, 405.

C.J.S. Waters §§ 483, 498 to 504.

McKinney's General Municipal Law § 94-a, NY GEN MUN § 94-a

Current through L.2013, chapters 1 to 340.

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END OF DOCUMENT

**CITY OF JAMESTOWN
BOARD OF PUBLIC UTILITIES
SUMMARY OF PROFIT OR LOSS BY DIVISION
2004 -- 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.

**JAMESTOWN BOARD OF PUBLIC UTILITIES
 PAYMENT IN LIEU OF TAXES TO JAMESTOWN SCHOOL DISTRICT - VOLUNTARY**

<u>YEAR</u>	<u>AMOUNT</u>	
2015	1,335,241	Budget
2014	1,328,598	
2013	1,317,164	
2012	1,310,502	
2011	1,293,472	
2010	1,283,110	
2009	1,286,259	
2008	1,272,482	
2007	1,258,231	
2006	1,239,919	
2005	1,268,374	
2004	1,263,589	
2003	1,225,152	
2002	1,143,290	
2001	851,329	
2000	837,825	
1999	807,727	
1998	784,283	
1997	770,632	
1996	752,735	
1995	729,416	First Year
Total	<u>23,359,330</u>	
Average	<u>1,112,349</u>	

**CITY OF JAMESTOWN
CONSTITUTIONAL TAX MARGIN AND LIMIT
ESTIMATED 12/31/2016**

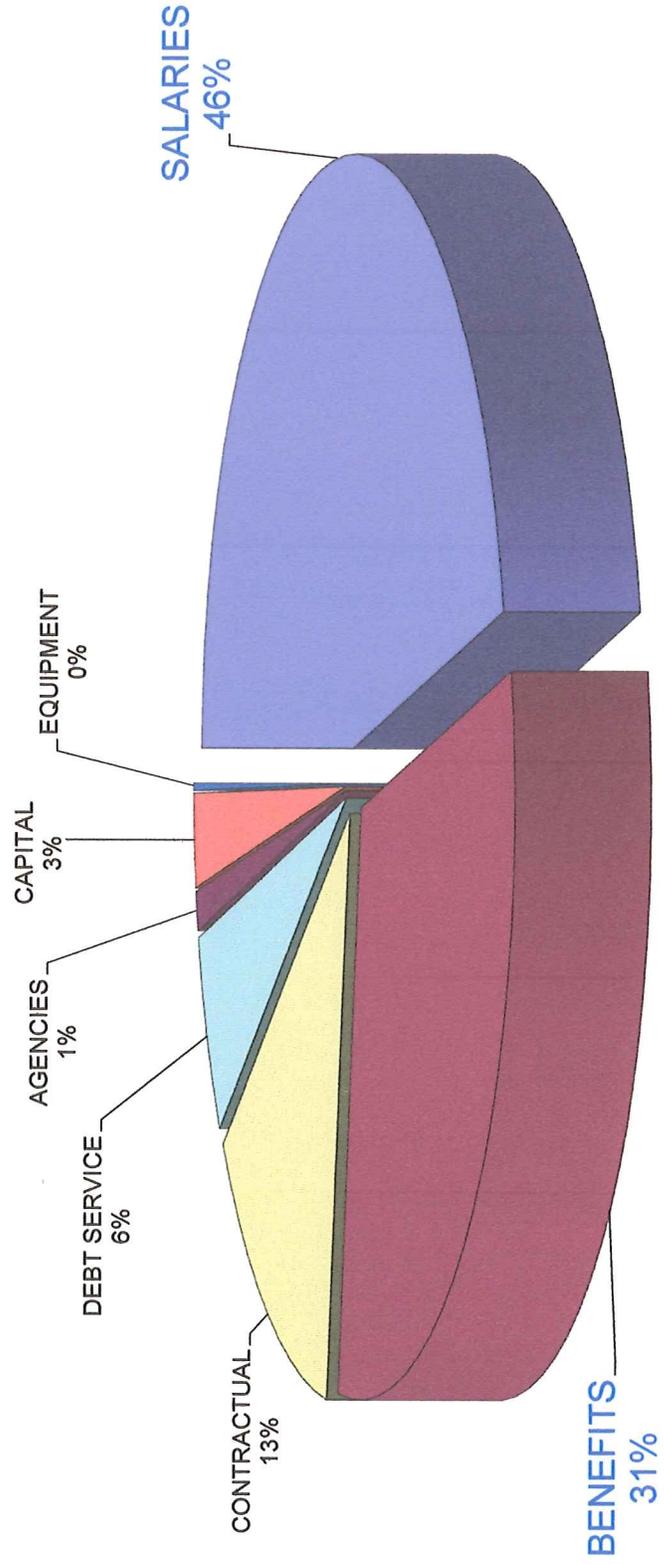
As of 10/5/15

Fiscal Year Ending 12/31	Assessed Valuation	Equalization Rate	Full Valuation	
2015	665,328,315	1.0000	665,328,315	From Assessor for 2015
2014	665,236,340	1.0000	665,236,340	Amounts from NYS Constitutional Tax Form
2013	668,662,151	1.0000	668,662,151	
2012	667,037,494	1.0000	667,037,494	
2011	668,584,819	1.0000	668,584,819	
Total Five Year Full Valuation			3,334,849,119	
Five Year Average Full Valuation			666,969,824	
Tax Limit - 2% of Average Five Year			<u>13,339,396</u>	
<u>2016 Tax Levy less Statutory Exclusions:</u>				
Total tax levy for 2016			15,923,550	Exceeds Tax Cap Limit: 699,287
<u>Statutory Exclusions from Constitutional Tax Limit:</u>				
Debt Service for General Obligation Bonds			(1,622,679)	
Debt Service for Bond Anticipation Notes			-	
Budgetary appropriations for capital & equipment expenditures			<u>(963,280)</u>	Draft budget 10/5/15
Total Exclusions			<u>(2,585,959)</u>	
Tax levy subject to constitutional tax limit			13,337,591	
Constitutional tax margin			<u>1,805</u>	
Percentage of tax limit exhausted			<u>99.99%</u>	

**CITY OF JAMESTOWN
2016 GENERAL FUND BUDGET**

	2015 ADOPTED BUDGET	Original 9/1/15 2016 ORIGINAL REQUESTS	Eighth Draft 10/5/15 2016 EXECUTIVE BUDGET
EXPENDITURES			
SALARIES	15,902,682.00	18,023,249.00	16,258,762.00
BENEFITS	10,414,829.00	13,120,000.00	10,892,000.00
CONTRACTUAL	4,731,450.00	7,100,768.00	4,652,640.00
DEBT SERVICE	2,587,605.00	1,978,230.00	1,978,230.00
AGENCIES	395,500.00	417,100.00	375,500.00
CAPITAL	895,629.00	8,516,130.00	895,630.00
EQUIPMENT	71,000.00	749,597.00	67,650.00
TOTALS	34,998,695.00	49,905,074.00	35,120,412.00
REVENUES			
PROPERTY TAXES	15,079,560.00	31,758,965.00	15,923,550.00
FUND BALANCE: UNASSIGNED	450,441.00	-	409,753.00
FUND BALANCE: NON-SPENDABLE (PARKING RAMP)	603,885.00	-	-
MISC. REVENUES	18,864,809.00	18,146,109.00	18,787,109.00
TOTALS	34,998,695.00	49,905,074.00	35,120,412.00
CHANGE: TAX LEVY	346,624	16,679,405	843,990
CHANGE: TAX LEVY PERCENTAGE	2.35%	110.61%	5.60%
NYS TAX LEVY CAP INCLUDING EXCLUSIONS	15,116,248.00		15,224,263.00
AMOUNT UNDER (OVER) NYS TAX LEVY CAP	36,688.00		(699,287.00)
FULL VALUE TAX RATE (Gross)	22.67	47.74	23.94
CHANGE: FULL VALUE TAX RATE	0.63	25.07	1.27
CHANGE: FULL VALUE TAX RATE PERCENTAGE	2.86%	110.59%	5.60%
TAXABLE ASSESSMENT	665,231,040	665,328,315	665,328,315
	Assessor 10/3/14	Assessor 8/17/15	Assessor 8/17/15
ADDITIONAL REVENUES AND/OR CUTS TO ACHIEVE ZERO TAX INCREASE	417,867.00	16,675,972.00	840,557.00
ESTIMATED CONSTITUTIONAL TAX LIMIT			13,339,396.00
TAX LEVY SUBJECT TO CONSTITUTIONAL TAX LIMIT			15,925,355.00
REDUCTION IN TAXES REQUIRED NOT TO EXCEED CONSTITUTIONAL TAX LIMIT			(1,805.00)

**City of Jamestown
2016 General Fund Executive Budget
\$35,120,412**



**CITY OF JAMESTOWN
2015 GENERAL FUND BUDGET
ANALYSIS OF REVENUES**

ACCT. NO.	ACCOUNT NAME	FINAL ACTUAL 2012	FINAL ACTUAL 2013	FINAL ACTUAL 2014	ADOPTED BUDGET 2015	EXECUTIVE BUDGET 2016
A1051	Gain on Tax Acquired Property	738.00	-	-	1,000.00	1,000.00
A1080	Federal Housing Payments	30,225.69	32,965.30	33,475.09	33,000.00	34,000.00
A1081	Payments In Lieu of Taxes	180,807.68	202,633.72	239,465.49	239,000.00	245,000.00
A1090	Interest & Penalty on Taxes	53,767.70	40,833.17	39,776.33	41,000.00	35,000.00
A1110	Sales Tax	5,786,962.98	5,783,587.63	5,959,549.78	5,875,000.00	5,990,000.00
A1170	Franchise Fee	348,187.80	332,239.81	339,066.21	335,000.00	340,000.00
A1230	City Treasurer's Fees	82,951.00	85,133.00	87,544.00	87,000.00	92,000.00
A1232	School Tax Collection Fee	35,671.38	30,459.41	29,258.84	32,000.00	31,000.00
A1250	Assessor's Fees				-	65,000.00
A1255	City Clerk's Fees	62,930.17	61,218.40	63,522.47	64,000.00	64,000.00
A1311	Utilities Gross Receipts	140,145.55	140,828.89	158,027.98	160,000.00	155,000.00
A1520	Police Dept. Fees	8,295.63	13,605.21	13,538.14	15,000.00	18,000.00
A1540	Fire Dept. Fees	55,433.26	60,863.11	77,338.23	67,000.00	78,000.00
A1550	Dog Violations	1,790.00	1,966.00	1,482.00	2,000.00	1,500.00
A1589	Traffic Control Fees	1,778.76	3,475.60	1,054.98	2,000.00	1,500.00
A1590	Parking Violations	172,180.98	212,639.45	245,074.94	225,000.00	300,000.00
A1710	Public Works Services	47,353.43	38,160.94	32,760.81	47,000.00	47,000.00
A1720	Parking Lots & Garages	93,332.28	117,512.65	124,373.86	120,000.00	124,000.00
A1740	On Street Parking Meters	152,153.57	137,400.64	138,284.50	142,000.00	142,000.00
A2001	Park Fees	38,424.12	52,132.43	47,969.16	42,000.00	48,000.00
A2070	Contributions-Private Agencies	11,935.00	29,111.56	14,561.26	-	-
A2401	Interest On Investments	14,411.18	11,943.31	875.27	14,000.00	10,000.00
A2412	Rentals of Real Property	185,008.54	184,594.46	190,241.96	180,000.00	210,000.00
A2501	Business Licenses	32,000.00	31,283.00	29,020.00	32,000.00	30,000.00
A2540	Bingo Fees	486.19	641.79	413.89	500.00	300.00
A2542	Dog Licenses	28,684.00	29,147.55	25,597.00	29,000.00	26,000.00
A2545	Automatic Device Licenses	4,275.00	5,100.00	4,700.00	5,000.00	5,000.00
A2546	Marriage Licenses	6,597.50	8,400.00	7,997.50	8,500.00	6,000.00
A2555	Building Permits	29,972.38	17,246.81	46,485.56	25,000.00	30,000.00
A2560	Street Opening Permits	97,615.00	100,795.00	102,100.00	115,000.00	110,000.00
A2570	Special Event / Vendor Permits	3,195.00	4,655.00	4,825.00	4,500.00	3,500.00
A2590	Encroachment Permits	1,025.00	2,125.00	2,050.00	1,000.00	2,000.00
A2610	Fines & Forfeited Bail	113,896.87	118,565.50	109,860.40	118,000.00	110,000.00
A2660	Sales of Real Property	25,000.00	-	-	-	-
A2701	Refunds of Appropriated Exp.	418,969.97	445,794.96	240,186.56	425,000.00	250,000.00
A2770	Other Unclassified Revenues	4,445.70	15,958.49	21,560.66	10,000.00	10,000.00
A2815	PILOT - Electric	1,972,018.36	2,325,831.65	2,526,429.61	2,537,000.00	2,350,000.00
A2816	PILOT - Water	861,822.82	1,021,169.85	923,489.98	970,000.00	965,000.00
A2817	PILOT - District Heat	122,394.55	119,983.55	136,206.09	137,000.00	109,000.00
A2818	PILOT - Waste Water	445,311.72	447,576.54	441,049.04	440,000.00	455,000.00
A2819	PILOT - Solid Waste	182,677.19	182,347.92	183,846.30	184,000.00	202,000.00
A2956	Interest on Capital Investments	4,000.00	7,000.00	3,000.00	3,000.00	2,000.00
A3001	State Aid Per Capita	4,572,280.00	4,572,280.00	4,572,280.00	4,572,280.00	4,572,280.00
A3005	State Aid Mortgage Tax	145,157.78	158,536.20	135,925.16	146,000.00	146,000.00
A3021	State Aid Court Facilities	20,284.00	21,893.00	28,451.00	22,000.00	22,000.00
A3040	State Aid Real Prop. Admin.	-	-	-	28,000.00	-
A3330	State Aid Court Security	236,992.22	212,525.13	232,759.34	240,000.00	260,000.00
A3501	State Highway Aid - CHIPS	743,017.83	882,631.07	967,460.48	885,629.00	885,629.00
A3589	State Highway Maintenance	203,439.06	203,439.16	203,439.26	203,400.00	203,400.00
A3820	State Aid Youth Projects	10,999.00	8,635.44	14,822.00	-	-
A3889	State Aid Youth Bureau	10,551.00	21,297.00	-	-	-
A3902	State Aid Planning Studies	128,520.00	55,239.30	7,431.85	-	-
A3960	State Aid Emer. Disaster Asst.		-	40,228.90	-	-
TOTALS		17,930,112.84	18,593,403.60	18,848,856.88	18,864,809.00	18,787,109.00
BPU PILOT		3,584,224.64	4,096,909.51	4,211,021.02	4,268,000.00	4,081,000.00
STATE AID		6,071,240.89	6,136,476.30	6,202,797.99	6,097,309.00	6,089,309.00
MISC. REVENUE		8,274,647.31	8,360,017.79	8,435,037.87	8,499,500.00	8,616,800.00
TOTAL		17,930,112.84	18,593,403.60	18,848,856.88	18,864,809.00	18,787,109.00
Real Property Taxes		265,539.07	276,432.19	312,716.91	314,000.00	315,000.00
Sales Tax		5,786,962.98	5,783,587.63	5,959,549.78	5,875,000.00	5,990,000.00
Other Non-Property Taxes		669,885.90	649,879.51	677,419.50	678,000.00	747,000.00
Departmental Income		570,742.03	637,756.03	681,876.62	662,000.00	760,000.00
Other Local Revenue		4,561,741.97	5,102,271.94	5,011,496.08	5,235,500.00	4,883,800.00
Interfund Transfers		4,000.00	7,000.00	3,000.00	3,000.00	2,000.00
State Aid		6,071,240.89	6,136,476.30	6,202,797.99	6,097,309.00	6,089,309.00
TOTAL		17,930,112.84	18,593,403.60	18,848,856.88	18,864,809.00	18,787,109.00

**CITY OF JAMESTOWN
HISTORY OF SALES TAX REVENUES**

<u>YEAR</u>	<u>AMOUNT</u>	<u>PERCENTAGE INCREASE</u>
2004	\$ 4,981,339	
2005	\$ 5,124,484	2.87%
2006	\$ 5,111,811	-0.25%
2007	\$ 5,076,875	-0.68%
2008	\$ 5,190,191	2.23%
2009	\$ 5,252,767	1.21%
2010	\$ 5,426,891	3.31%
2011	\$ 5,694,930	4.94%
2012	\$ 5,786,962	1.62%
2013	\$ 5,783,588	-0.06%
2014	\$ 5,959,550	3.04%

TEN YEAR AVERAGE INCREASE

1.82%

2015 BUDGET	\$ 5,875,000	1.58% Increase	2014	
2015 YTD	48.22% \$ 2,832,911	(2 payments of 4)	\$ 2,796,231	1.31%

2015 PROJECTED \$ 5,875,000

2016 EXECUTIVE BUDGET \$ 5,990,000

1ST QUARTER	May 1st	
\$ 1,324,287	2014	
\$ 1,313,265	2015	
\$ (11,022)	Increase	-0.83%

RECOMMENDATION: Wait until 3rd quarter sales tax payment is received to finalize 2016 budget estimate

2ND QUARTER	August 1st	
\$ 1,471,944	2014	
\$ 1,519,646	2015	
\$ 47,702	Increase	3.24%

3RD QUARTER	November 1st	
\$ 1,696,119	2014	
	2015	
\$ (1,696,119)	Increase	-100.00%

4TH QUARTER	February 1st	
\$ 1,467,200	2014	
	2015	
\$ (1,467,200)	Increase	-100.00%

CITY OF JAMESTOWN

GENERAL PURPOSE STATE AID

<u>YEAR</u>	<u>AMOUNT</u>	
1980	\$ 2,397,771	
1981	\$ 2,397,777	
1982	\$ 3,018,174	
1983	\$ 3,018,133	
1984	\$ 2,989,123	
1985	\$ 3,526,277	
1986	\$ 3,794,148	
1987	\$ 3,794,050	
1988	\$ 3,794,050	
1989	\$ 3,794,050	
1990	\$ 3,676,454	
1991	\$ 2,958,887	
1992	\$ 2,117,049	
1993	\$ 2,117,049	
1994	\$ 2,277,945	
1995	\$ 2,505,739	
1996	\$ 4,086,781	NYS accelerated March 1997 payment to December 1996
1997	\$ 2,368,380	
1998	\$ 2,568,380	Includes \$200,000 Distressed City Aid
1999	\$ 2,568,380	Includes \$200,000 Distressed City Aid
2000	\$ 2,986,799	Includes \$500,000 Distressed City Aid
2001	\$ 3,986,799	Includes \$500,000 Distressed City Aid and one-time \$1,000,000 grant
2002	\$ 3,111,799	Includes \$500,000 Distressed City Aid and one-time \$125,000 grant
2003	\$ 3,186,799	Includes \$500,000 Distressed City Aid and one-time \$200,000 grant
2004	\$ 2,986,799	Includes \$500,000 Distressed City Aid
2005	\$ 2,986,799	Includes \$500,000 Distressed City Aid (In Base)
2006	\$ 4,179,592	Increase in AIM Funding
2007	\$ 4,179,592	
2008	\$ 4,965,773	
2009	\$ 5,029,795	
2010	\$ 4,665,592	
2011	\$ 4,572,280	
2012	\$ 4,572,280	
2013	\$ 4,572,280	
2014	\$ 4,572,280	
2015	\$ 4,572,280	(Anticipated)

**CITY OF JAMESTOWN
TAXABLE ASSESSMENT & TAX LEVY**

<u>YEAR</u>	<u>EQUALIZED ASSESSMENT</u>	<u>EQ RATE</u>	<u>FULL VALUE ASSESSMENT</u>	<u>TAX LEVY</u>
2015	665,231,040	100.00%	665,231,040	15,079,560
2014	668,662,151	100.00%	668,662,151	14,732,936
2013	667,539,794	100.00%	667,539,794	14,437,827
2012	668,538,569	100.00%	668,538,569	14,320,055
2011	671,380,501	100.00%	671,380,501	14,048,004
2010	676,200,436	100.00%	676,200,436	13,939,808
2009	675,939,065	100.00%	675,939,065	12,924,290
2008	676,661,390	100.00%	676,661,390	12,610,625
2007	672,852,122	100.00%	672,852,122	12,712,519
2006	192,471,323	30.00%	641,571,077	12,268,125
2005	192,017,701	31.00%	619,411,939	11,594,160
2004	190,404,661	32.00%	595,014,566	11,133,082
2003	191,130,315	31.67%	603,505,889	11,142,788
2002	192,016,548	31.67%	606,304,225	11,015,933
2001	193,381,288	31.67%	610,613,476	9,810,966
2000	193,852,016	31.77%	610,173,170	8,872,218
1999	194,973,957	32.74%	595,522,166	8,934,572
1998	196,629,082	32.62%	602,786,885	9,159,020
1997	199,809,925	33.80%	591,153,624	9,170,571
1996	198,690,000	33.91%	585,933,353	8,943,233
1995	200,159,842	34.09%	587,151,194	9,035,646
1994	203,904,724	35.16%	579,933,800	9,345,070
1993	204,380,553	34.96%	584,612,566	9,201,447
1992	204,079,308	38.20%	534,239,026	9,201,113
1991	204,269,847	39.00%	523,768,838	7,984,230
1990	205,562,660	41.17%	499,302,065	7,628,053

**CITY OF JAMESTOWN
COMPARISON OF PROPERTY TAX RATES**

YEAR	CITY	Percentage Change	COUNTY	Percentage Change	SCHOOL	Percentage Change
1995	45.04	-1.66%	28.94	-1.93%	51.24	0.93%
1996	44.95	-0.20%	29.39	1.55%	51.63	0.76%
1997	45.73	1.74%	27.38	-6.84%	51.97	0.66%
1998	46.55	1.79%	27.39	0.04%	52.99	1.96%
1999	45.78	-1.65%	25.93	-5.33%	53.44	0.85%
2000	45.74	-0.09%	25.25	-2.62%	53.50	0.11%
2001	50.68	10.80%	24.61	-2.53%	55.31	3.38%
2002	57.33	13.12%	23.78	-3.37%	55.06	-0.45%
2003	58.20	1.52%	29.02	22.04%	59.27	7.65%
2004	58.31	0.19%	32.17	10.85%	61.16	3.19%
2005	60.36	3.52%	32.97	2.49%	62.18	1.67%
2006	63.73	5.58%	32.29	-2.06%	18.80	0.78%
2007	18.88	-1.25%	9.05	-6.58%	18.67	-0.69%
2008	18.63	-1.32%	8.73	-3.54%	18.63	-0.21%
2009	19.12	2.63%	8.64	-1.03%	18.58	-0.27%
2010	20.61	7.79%	8.28	-4.17%	19.61	5.54%
2011	20.92	1.50%	8.90	7.49%	19.69	0.41%
2012	21.41	2.34%	9.32	4.72%	19.73	0.20%
2013	21.62	0.98%	9.16	-1.72%	19.67	-0.30%
2014	22.02	1.85%	9.22	0.66%	19.74	0.36%
2015	22.67	2.95%	9.18	-0.43%	20.02	1.42%

NOTE: CITY AND COUNTY TAX RATES INCREASED TO 100% EQUALIZATION IN 2007, SCHOOL IN 2006.

**CITY OF JAMESTOWN
CONSTITUTIONAL DEBT LIMIT
12/31/2015**

Fiscal Year Ending 12/31	Assessed Valuation	Equalization Rate	Full Valuation	
2015	665,328,315	1.0000	665,328,315	Amounts from NYS Constitutional Tax Form
2014	665,236,340	1.0000	665,236,340	
2013	668,662,151	1.0000	668,662,151	
2012	667,037,494	1.0000	667,037,494	
2011	668,584,819	1.0000	668,584,819	

Total Five Year Full Valuation 3,334,849,119

Five Year Average Full Valuation 666,969,824

Debt Limit 7% 46,687,888

Inclusions:

Serial Bonds	16,475,000	General Fund
Serial Bonds	14,675,000	BPU
Bond Anticipation Note	-	None
Total	31,150,000	

Exclusions:

Electric	11,630,000	Per NYS Comptroller's debt exclusion (balance 12/31/15)
District Heat	2,515,000	Per NYS Comptroller's debt exclusion (balance 12/31/15)
District Cooling	530,000	Per NYS Comptroller's debt exclusion (balance 12/31/15)
Total	14,675,000	

Net Indebtedness Subject to Debt Limit 16,475,000

Net Debt-Contracting Margin 30,212,888

Percent of Debt Contracting Power Exhausted 35.29%

**CITY OF JAMESTOWN
COMPARISON OF BUDGETED APPROPRIATIONS
2015 VS. 2016**

CATEGORY	YEAR		DOLLAR INCREASE (DECREASE)	PERCENTAGE INCREASE (DECREASE)
	ADOPTED 2015	EXECUTIVE 2016		
General Government Support	\$ 3,728,906.00	\$ 3,676,188.00	\$ (52,718.00)	-1.41%
Public Safety	\$ 10,924,595.00	\$ 11,187,318.00	\$ 262,723.00	2.40%
Transportation	\$ 3,581,348.00	\$ 3,703,356.00	\$ 122,008.00	3.41%
Recreation	\$ 2,017,783.00	\$ 1,950,690.00	\$ (67,093.00)	-3.33%
Home & Community	\$ 848,000.00	\$ 837,000.00	\$ (11,000.00)	-1.30%
Benefits, Capital, Debt Service	\$ 13,898,063.00	\$ 13,765,860.00	\$ (132,203.00)	-0.95%
TOTALS	\$ 34,998,695.00	\$ 35,120,412.00	\$ 121,717.00	0.35%

CITY OF JAMESTOWN
 GENERAL FUND BUDGET HISTORY
 2000 -- 2015

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BUDGET																
ESTIMATED REVENUES	13,878,000	14,454,500	13,954,000	14,066,500	14,260,500	14,852,500	15,430,000	16,336,300	17,592,800	17,820,382	17,128,013	17,473,676	18,023,710	18,390,308	18,473,402	18,864,809
TAX LEVY	8,872,218	9,810,966	11,015,933	11,142,788	11,173,082	11,594,160	12,268,125	12,712,519	12,610,625	12,924,290	13,939,808	14,048,004	14,320,055	14,437,827	14,732,936	15,079,560
ESTIMATED REVENUES & TAX LEVY	22,750,218	24,265,466	24,969,933	25,209,288	25,433,582	26,446,660	27,698,125	29,048,819	30,203,425	30,744,672	31,067,821	31,521,680	32,343,765	32,828,135	33,206,338	33,944,369
APPROPRIATED FUND BALANCE	-	-	-	-	25,000	321,000	198,424	300,000	300,000	300,000	350,000	420,000	715,000	390,000	305,000	1,054,326
TOTAL	22,750,218	24,265,466	24,969,933	25,209,288	25,458,582	26,767,660	27,896,549	29,348,819	30,503,425	31,044,672	31,417,821	31,941,680	33,058,765	33,218,135	33,511,338	34,998,695
APPROPRIATIONS	22,750,218	24,265,466	24,969,933	25,209,288	25,458,582	26,767,660	27,896,549	29,348,819	30,503,425	31,044,672	31,417,821	31,941,680	33,058,765	33,218,135	33,511,338	34,998,695

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ACTUAL																
REVENUES	22,692,800	24,982,613	25,054,550	25,732,741	26,362,166	27,688,051	29,100,225	30,011,142	30,592,954	30,656,682	31,344,797	31,545,339	32,246,074	33,031,730	33,581,782	
APPROPRIATIONS	23,603,537	24,392,230	23,619,912	25,175,174	26,054,323	27,538,374	28,641,833	29,433,287	30,549,761	30,300,646	31,010,258	31,896,099	32,514,118	33,097,295	34,338,550	
SURPLUS / (DEFICIT)	(910,737)	590,383	1,434,638	557,567	307,843	149,677	458,392	577,855	43,193	356,036	334,539	(350,760)	(268,044)	(65,565)	(756,768)	
ACCUMULATED SURPLUS / (DEFICIT)	(1,371,007)	(780,624)	654,014	1,211,581	1,519,424	1,669,101	2,127,493	2,705,348	2,748,541	3,104,577	3,439,116	3,088,356	2,820,312	2,754,747	1,997,979	

**CITY OF JAMESTOWN
HISTORY OF SALARY INCREASES
2000 -- 2018**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
POLICE	4.00%	4.00%	3.50%	3.50%	3.25%	3.25%	3.25%	3.25%	3.00%	3.00%	2.51%	2.51%	2.00%	0.00%	2.75%	2.75%	2.00%	2.00%	2.25%
FIRE	3.35%	4.00%	3.20%	3.80%	3.00%	3.00%	3.00%	3.00%	3.50%	3.00%	2.51%	2.51%	2.00%	0.00%	2.75%	2.75%	2.00%	2.25%	2.25%
AFSCME	3.20%	3.10%	3.10%	2.75%	3.25%	3.00%	3.10%	3.25%	2.75%	3.00%	2.75%	3.00%	0.00%	0.00%	0.00%	0.50%	2.00%	2.25%	2.25%
CSEA	3.20%	3.20%	3.20%	0.00%	2.75%	3.25%	3.25%	3.25%	2.50%	3.00%	2.75%	3.00%	0.00%	0.00%	0.00%	0.50%	2.00%	2.25%	2.25%
NON-BARGAINING	2.00%	0.00%	0.00%	2.75%	2.50%	3.00%	3.00%	3.00%	3.00%	1.75%	0.00%	2.00%	1.50%	0.00%	2.00%	2.00%	0.00%		
JCAA (2001)	2.00%	2.50%	2.50%	3.00%	3.25%	3.25%	3.25%	2.50%	2.75%	1.75%	1.75%	2.00%	0.00%	0.00%	1.50%	2.00%	2.00%	2.00%	2.25%

Cumulative (not compounded)

	Contract Through	Average Annual Increase	Cumulative Total Increase
Police	12/31/2015	2.91%	46.52%
Fire	12/31/2015	2.84%	45.37%
AFSCME	12/31/2018	2.28%	41.00%
CSEA	12/31/2018	2.12%	38.10%
Non-Barg.	12/31/2016	1.68%	28.50%
JCAA	12/31/2016	2.12%	36.00%

Police does not include Impact (Negotiated) award beginning in 2002.
 Fire does not include Impact (Arbitration) award beginning in 2001.

NOTE: Police 2005 percentage increase 1.50%, plus shift differential approximates 3.25% raise.

NOTE: Non-bargaining raises in 2000, 2007, 2008, 2009, 2011 and 2012 effective on July 1st. Annualized value and impact on the city budget would therefore be one-half of the amount listed in these years. Non-bargaining employees, unlike their bargaining unit counterparts, are on a merit compensation basis only, and do not also receive annual salary schedule step increases.

**CITY OF JAMESTOWN
GENERAL FUND BUDGET
HISTORY OF PAYMENTS TO NYS RETIREMENT SYSTEM**

YEAR	POLICE & FIRE RETIREMENT PAYMENT	POLICE & FIRE RETIREMENT RATE	EMPLOYEES RETIREMENT PAYMENT	EMPLOYEES RETIREMENT RATE	TOTAL GENERAL FUND PAYMENT
1999	\$ 11,307	0.10%	\$ 56,673	0.10%	\$ 67,980
2000	\$ 4,223	0.00%	\$ 155,485	0.20%	\$ 159,708
2001	\$ 7,595	0.10%	\$ 170,553	0.75%	\$ 178,148
2002	\$ 6,962	0.10%	\$ 199,694	1.30%	\$ 206,656
2003	\$ 316,155	4.60%	\$ 565,545	4.90%	\$ 881,700
2004	\$ 1,256,368	15.20%	\$ 715,631	12.30%	\$ 1,971,999
2005	\$ 1,275,671	14.20%	\$ 715,767	11.00%	\$ 1,991,438
2006	\$ 1,357,896	15.00%	\$ 507,955	10.50%	\$ 1,865,851
2007	\$ 1,273,545	14.80%	\$ 511,115	9.30%	\$ 1,784,660
2008	\$ 1,292,528	14.50%	\$ 494,454	8.40%	\$ 1,786,982
2009	\$ 1,125,961	13.80%	\$ 408,397	8.00%	\$ 1,534,358
2010	\$ 1,388,768	16.80%	\$ 653,400	11.51%	\$ 2,042,168
2011	\$ 1,822,960	20.71%	\$ 960,979	15.93%	\$ 2,783,939
2012	\$ 1,951,100	24.64%	\$ 1,001,308	18.30%	\$ 2,952,408
2013	\$ 2,366,903	27.81%	\$ 1,268,662	20.00%	\$ 3,635,565
2014	\$ 2,480,027	26.56%	\$ 1,109,976	19.01%	\$ 3,590,003
2015	\$ 2,082,790	23.88%	\$ 1,065,971	17.71%	\$ 3,148,761
ESTIMATED 2016	\$ 2,430,000	22.90%	\$ 998,000	15.38%	\$ 3,428,000

Retirement rates had trended down through 2009. However, 2010 through 2013 rates increased significantly. 2014 rates decreased approximately 1%. 2015 rates decreased approximately 1% for P&F and 2.3% for ERS. Tier V and VI for new employees has helped level-off cost, but significant savings will not be realized for many years. In 2010, the Retirement System began an Employer Contribution Stabilization Program. This allows municipalities to amortize a portion of their retirement liability over a ten year period with interest. 2015 P&F payment is listed as gross amount, \$510,000 was amortized over 10 years using the contribution stabilization program.

NOTES:

Payments to both systems include prior year reconciliation and any miscellaneous cost adjustments from NYS. Payments to the Police & Fire Retirement System includes minimum amortization payments in 2005 through 2016. Payments to the Employees Retirement System do not include the Board of Public Utilities.

All payments listed above are on a cash basis. The City of Jamestown is on a calendar fiscal year while NYS fiscal year ends on March 31st. Therefore, above payments do not agree with budget due to accrual basis of accounting.

CITY OF JAMESTOWN
HISTORY OF PAYMENTS TO NYS RETIREMENT SYSTEM

YEAR	ERS GENERAL FUND	PERCENTAGE CHANGE	ERS BPU	PERCENTAGE CHANGE	P&F GENERAL FUND	PERCENTAGE CHANGE	TOTAL	PERCENTAGE CHANGE
1999	\$ 56,673		\$ 61,956		\$ 11,307		\$ 129,936	
2000	155,485	174.35%	72,820	17.54%	4,223	-62.65%	232,530	78.96%
2001	170,553	9.69%	114,187	56.81%	7,595	79.85%	292,336	25.72%
2002	199,694	17.09%	113,897	-0.25%	6,962	-8.33%	320,553	9.65%
2003	565,545	183.21%	410,035	260.01%	316,155	4441.15%	1,291,739	302.97%
2004	715,631	26.54%	972,181	137.10%	1,256,368	297.39%	2,944,182	127.92%
2005	715,767	0.02%	895,353	-7.90%	1,275,671	1.54%	2,886,791	-1.95%
2006	507,955	-29.03%	734,243	-17.99%	1,357,896	6.45%	2,600,094	-9.93%
2007	511,115	0.62%	740,404	0.84%	1,273,545	-6.21%	2,525,064	-2.89%
2008	494,454	-3.26%	587,793	-20.61%	1,292,528	1.49%	2,374,775	-5.95%
2009	408,397	-17.40%	566,704	-3.59%	1,125,961	-12.89%	2,101,062	-11.53%
2010	653,400	59.99%	900,758	58.95%	1,388,768	23.34%	2,942,927	40.07%
2011	960,979	47.07%	1,219,062	35.34%	1,822,960	31.26%	4,003,002	36.02%
2012	1,001,308	4.20%	1,549,820	27.13%	1,951,100	7.03%	4,502,228	12.47%
2013	1,268,662	26.70%	1,684,749	8.71%	2,366,903	21.31%	5,320,314	18.17%
2014	1,109,976	-12.51%	1,564,057	-7.16%	2,480,027	4.78%	5,154,060	-3.12%
2015	1,065,971	-3.96%	1,393,999	-10.87%	2,082,790	-16.02%	4,542,760	-11.86%

DOLLAR CHANGE
1999 - 2015

\$ 1,009,298	\$ 1,332,043	\$ 2,071,483	\$ 4,412,824
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PERCENTAGE
CHANGE 1999 - 2015

1780.92%	2149.98%	18320.36%	3396.15%
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TOTAL PAYMENTS
1999 - 2015

\$ 10,561,565	\$ 13,582,018	\$ 20,020,759	\$ 44,164,352
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SOURCE: Office of the City Comptroller

**CITY OF JAMESTOWN
COMPARISON OF NYS RETIREMENT RATES**

New York State year ended:	3/31/2014	3/31/2015	3/31/2016	3/31/2017
City of Jamestown budget year:	2013	2014	2015	2016
Police & Fire Retirement System				
Tier II	28.4%	27.3%	24.7%	24.1%
Tier V	22.7%	22.0%	20.1%	19.5%
Tier VI	16.0%	15.4%	14.3%	14.5%
Blended City of Jamestown Rate	27.8%	26.6%	23.9%	TBD
<u>Employees:</u>				
Tier II	101	97	93	
Tier V	13	15	15	
Tier VI	2	6	7	
Employees Retirement System				
Tier I	28.8%	27.7%	25.2%	21.8%
Tier II	26.2%	25.3%	23.1%	19.8%
Tier III	21.0%	20.3%	18.8%	16.0%
Tier IV	21.0%	20.3%	18.8%	16.0%
Tier V	16.9%	16.6%	15.5%	13.1%
Tier VI	11.4%	10.9%	10.5%	9.3%
Blended City of Jamestown Rate				
General Fund	20.5%	19.7%	18.3%	TBD
Proprietary Fund	19.6%	18.6%	17.3%	TBD
Total	20.0%	19.0%	17.7%	TBD
<u>GF Employees:</u>				
Tier I	2	1	1	
Tier II	2	2	2	
Tier III	8	6	6	
Tier IV	92	89	85	
Tier V	11	13	12	
Tier VI	9	13	18	