



**EDWARD A.  
SUNDQUIST**  
Mayor

City of Jamestown, New York

# 2021 EXECUTIVE BUDGET

**BUDGET SUMMARY**



# Budget Summary Index

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# Message from the Mayor

To the Members of City Council and the Jamestown Community:

When I took office this year, I noted in my first State of the City address, that the City of Jamestown was fiscally distressed. When faced with the prospect of being against the state constitutional taxing limit, low home values, and a structurally inflexible budget, if we just sat back and kept the City afloat, we were one storm away from sinking. Little did I know at the time, that one of the largest storms we have ever had to face was just beyond the horizon.



**Mayor  
Edward A. Sundquist**

During this past year, with the unpredictable rise of COVID-19, municipalities across our country are facing difficult decisions come budget time. The City was staring down a massive budget deficit of up to \$4 million. Decisive action was taken this Spring when we unveiled our Financial Restructuring Plan, cutting almost \$1.2 million from the 2020 FY Budget to save jobs and to ensure the City remained solvent.

While we were able to ensure the City's fiscal survival for 2020, we anticipate further headwinds in 2021. The budget assumes a 20% cut in general purpose aid from the State, as well as local street and highway maintenance funding. It further removes many of our recreation and event programming to ensure the City keeps staff. The City will begin in earnest to shift the responsibility of events toward community organizations.

Despite all of this, the crisis has created an opportunity to envision a new way forward for Jamestown; to take action that no one previously thought possible. The 2021 FY Budget is a bold step forward toward a reimagining of City operations and a reinvention of Jamestown itself. It prioritizes community-focused government, shifting legacy costs, controlling our current costs, and creating a path to more responsible budgeting for our City. I want to be very clear, my budget provides NO LAYOFFS for full-time employees, as well as the largest property tax cut in a decade (0.72% or \$0.17/thousand in assessed value).

## **1. Overhaul Operations**

The City has been at bare bones staffing levels for decades in continued cost-saving and restructuring measures. Every worker is essential to the operation of the City and for our efforts as we shift the City's focus. As such, despite significant fiscal pressure, there are no layoffs in the 2021 Executive Budget. The focus is to pull back during this time of fiscal difficulty and focus on essential City services.

However, there are significant changes. Most city-sponsored events will again be canceled, both as a cost-savings measure and from a safety perspective, as we have no idea how long COVID will last. The City will begin in earnest to identify and reach out to community organizations who may be interested in holding these events.

By overhauling operations, this budget refocuses many of our City departments on community engagement and training. Many departments will be looking to connect with Jamestown residents and business owners. Here are a few highlights.

**Parks.** If COVID-19 has taught us anything, it is that we must cherish our public parks. For the first time in 14 years, the Parks Department will have a new Parks Manager and a reimagined vision for recreation in the City. Our Recreation Coordinator will focus less on specific yearly events, and more to fostering community involvement, lifestyle, and year-round recreation.

**Mayor's Office.** The Mayor's Office sees the addition of a Communications Coordinator/Grant Writer, who will assist all City departments in a centralized communication strategy and in funding opportunities. As many departments do not have the capacity to write grants or showcase their current projects, this dual role will allow City departments to communicate more clearly with the public and capture valuable dollars for projects.

**Police Department.** As a part of reform initiatives, the Jamestown Police Department will be adding a new position of Citizen Affairs & Community Engagement Captain. This role is to focus on citizen engagement and ensuring our residents are connected to the resources they need in every interaction with our police. We must be committed to making our Police more connected with our community.

## 2. **Enhancing Technology & Cyber Security**

There has been a significant underinvestment in technology and cybersecurity in the City other than normal break-and-fix capital outlays. The pandemic helped expose many of these weaknesses and, as a result, this budget proposes modern upgrades including new secured network switches, a new Wi-Fi system, a firewall upgrade, and the combining of multiple office technology systems into one unified, city-wide management software platform. Soon, citizens will be able to connect with their government like never before and learn more about the data we keep as a City.

### **3. Lowering Healthcare Costs and Protecting Retirees**

The City remains committed to lifetime healthcare for eligible retirees. The current City plan for Medicare-eligible retirees is essentially a double payment where retirees pay a percentage of the premium and administrative fees, while still paying out of pocket for Medicare. The City plans to move those who are eligible to a Medicare Supplement or Medicare Advantage plan. The City will then pay for the full premium of the members switched to those plans. The new Medicare plan will save retirees over a thousand dollars a year while offering them the same level of care they are accustomed to, no matter where they live. The City would save \$1.1 million in healthcare and prescriptions costs in 2021. This is a necessary step forward for the City. By restructuring and protecting retiree benefits, the City can continue to make investments into Jamestown's future.

### **4. Controlling Costs and Responsible Budgeting**

In light of a difficult year, we must focus on how to allocate taxpayer funds responsibly and look for cost controlling any way we can. The Office of the State Comptroller (OSC) has notified the City that pension contribution rates will increase significantly by 14% for staff and 22% for police and fire. We propose to address this by accessing some of the lowest interest rates in years and amortizing a portion of next year's pension costs for all employees. By taking this action, it will free up \$368,000 in additional monies, which will go into an increased contingency fund, raised from \$375,000 to \$575,000, and help to balance the budget. This will bring Jamestown more in line with OSC guidelines and will help prevent departments from fighting over limited contingency funds. In addition, lack of clarity of State funding going into 2021 requires a hard look at all capital projects. Due to this, the budget provides funding for limited capital projects, but funds only the most needed and immediate projects.

### **5. Property Owner Tax Relief**

For years, the City has hovered near the New York State Constitutional Tax limit. Our residents and business owners are paying extremely high taxes which has the negative impact of hurting property values and business investment. During these difficult economic times, property owner tax relief is a priority. This budget proposes the largest tax decrease in over a decade. For an owner of a \$70,000 house, this will mean a savings of \$11.90 over last year's tax bill. While it is a small step, this is a commitment we must make as a City, to invest smarter and more efficiently into our services, look for additional streams of revenue, and to remain committed to promote economic development and prosperity.

It is no secret that putting together a budget during one of the most difficult pandemics we have seen as a nation is a momentous task. I want to thank Comptroller Ryan Thompson, his staff, and my staff for the long hours that went into putting this together. We recognize the need for flexibility going into next year, and we must remember that now is the time to take decisive action as a City to prevent a large deficit budget and keep the ship from sinking.

*Edward A. Sundquist*

Edward A. Sundquist, Mayor





# Executive Budget Summary

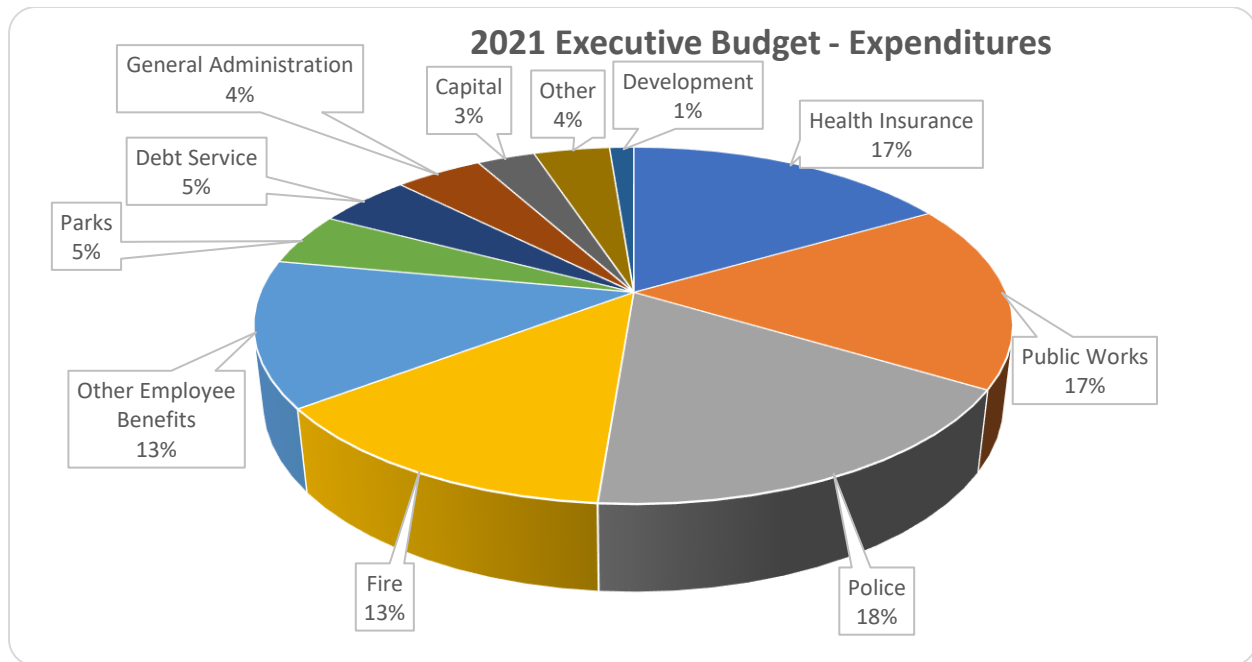
Mayor Edward A. Sundquist's 2021 Executive Budget reduces the City's property tax levy while overhauling City operations. As a result of strategic and necessary changes, 2021 will result in no layoffs to full time employees, increased communication and transparency to residents, and the largest tax decrease in a decade. Without these administrative changes, the City would be facing a \$1.5 million deficit.

2021 Executive Budget (\$ in Millions)			
	2020 Adopted	2021 Executive	Change
Total Appropriations	\$36.52	\$34.86	\$ (1.66)
Total Revenues	\$36.52	\$34.86	\$ (1.66)
Total Cost	\$.	\$.	\$ -
Appropriated Fund Balance	\$.	\$.	\$ -
Real Property Tax Levy	\$15.98	\$15.91	\$ (0.07)

**Real Property Taxes:** To further reduce the burden of property taxes on City residents, the 2021 Executive Budget show a decrease in 0.72% decrease in property tax from 2020, resulting in a \$0.17 decrease per thousand dollars of assessed value. For an average \$70,000 home, that is a decrease of \$11.90.

Property Tax Levy History (\$ in Millions)						
	2016	2017	2018	2019	2020	2021
Tax Levy	\$15.69	\$15.84	\$16.01	\$16.01	\$15.98	\$15.91
Tax Rate per 1000	23.59	23.77	23.97	23.84	23.69	23.52
Equalized Full Taxable Value	\$665.3	\$666.59	\$667.87	\$671.51	\$674.84	\$676.66

# Executive Budget Summary

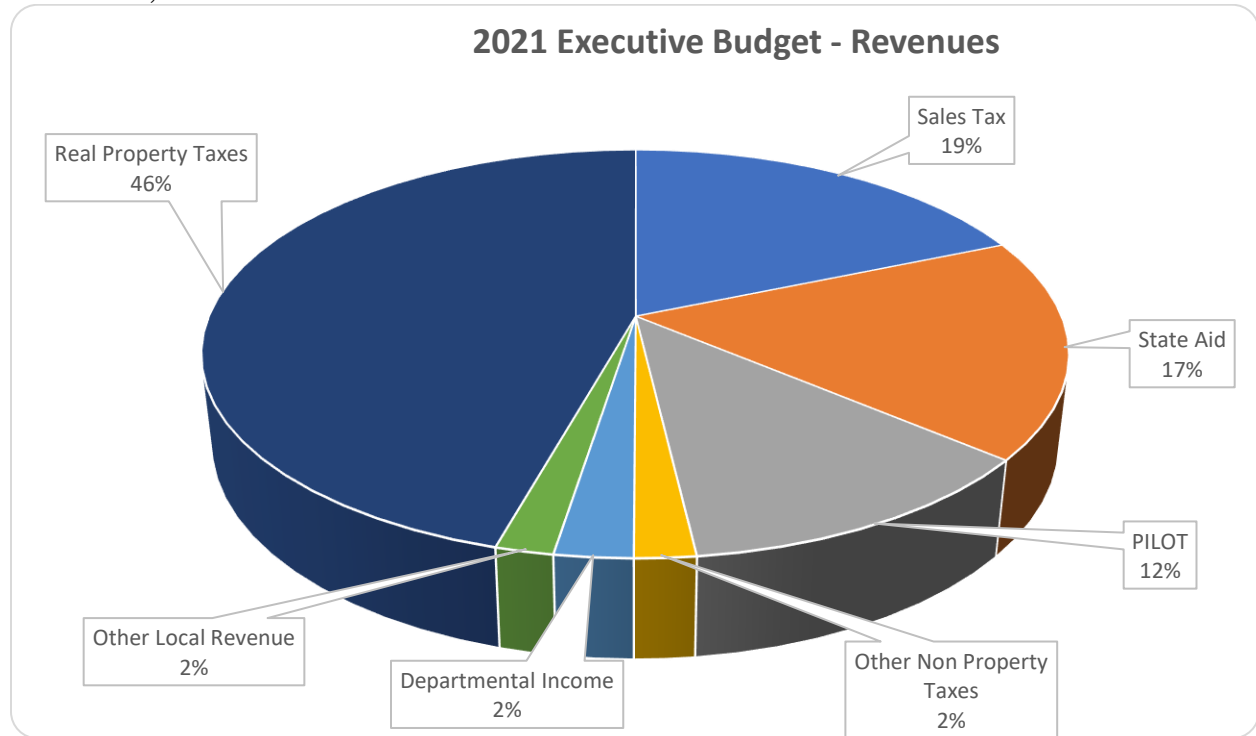


2021 Executive Budget Appropriation Summary (\$ in Millions)			
	2020 Adopted	2021 Executive	Change
Health Insurance	\$6.96	\$5.81	\$ (1.15)
Public Works	\$6.04	\$5.9	\$ (0.14)
Police	\$5.87	\$6.16	\$ 0.29
Fire	\$4.85	\$4.69	\$ (0.16)
Other Employee Benefits	\$4.75	\$4.61	\$ (0.14)
Parks	\$1.76	\$1.66	\$ (0.10)
Debt Service	\$1.63	\$1.67	\$ 0.04
General Administration	\$1.53	\$1.56	\$ 0.02
Capital	\$1.26	\$1.03	\$ (0.23)
Other	\$1.45	\$1.35	\$ (0.11)
Development	\$0.42	\$0.43	\$ 0.01
<b>Total Appropriations</b>	<b>\$36.52</b>	<b>\$34.86</b>	<b>\$ (1.66)</b>



# Executive Budget Summary

The 2021 Executive Budget estimates a total of \$6.35 million in local/other miscellaneous revenues for Fiscal Year 2021. This is an increase of \$579 thousand over the 2020 projected revenues and a decrease of \$265 thousand below the 2020 adopted budget. Sales tax is projected at \$6.51 million while total state aid is projected to decrease 20% at \$6.09 million (including an additional \$1 million grant from the State for FY 2021). The 2021 Executive Budget calls for \$15.92 million to be raised through real property taxes, which represents a decrease from 2020 of \$70 thousand, or 0.44%.



2021 Executive Budget Revenue Summary (\$ in Millions)			
	2020 Adopted	2021 Executive	Change
Sales Tax	\$6.5	\$6.51	\$ 0.01
State Aid	\$7.42	\$6.09	\$ (1.33)
PILOT	\$4.3	\$4.18	\$ (0.12)
Other Non Property Taxes	\$ .72	\$ .67	\$ (0.05)
Departmental Income	\$ .75	\$ .86	\$ 0.11
Other Local Revenue	\$ .85	\$ .64	\$ (0.21)
<b>Sub-Total</b>	<b>\$20.53</b>	<b>\$18.95</b>	<b>\$ (1.59)</b>
Real Property Taxes	\$15.98	\$15.91	\$ (0.07)
Appropriated Fund Balance	\$ .	\$ .	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$36.52</b>	<b>\$34.86</b>	<b>\$ (1.66)</b>

# Executive Budget Summary

**Sales Tax:** Sales tax is projected at \$6.51 million, which is an increase from the latest 2020 projection by \$325 thousand or 5.3%. The 2021 projection is slightly ahead of 2018 (\$79 thousand or 1.2%) but as compared to 2019, is down \$200 thousand or 3.0%.

**State Aid Per Capita:** State aid per capita is projected at \$4.46 million, a decrease of 20% from the years 2017 -2019. There is also a projected \$1 million dollar grant, estimated to be cut by 20%.

**State Aid: Other Economic Assistance & Opportunity:** The \$97 thousand represents funding received through the NYS Zombie Grant, which covers the salary of the new associate corporation counsel. There is a corresponding increase in appropriations within the Corporation Counsel departmental budget.

**BPU PILOT Contributions:** In total, BPU PILOTs are projected at \$4.02 million, down \$77 thousand or 1.9% to 2019 and \$93 thousand or 2.3% to the 2020 budget.

**Parking Violations:** Due to anticipated increases in rates, parking violations are projected at \$246 thousand, an increase of \$123 thousand over the latest 2020 projection and \$24 thousand or 11.0% above 2019. However, 2021 parking violations are below the 2020 adopted budget by \$14 thousand and 5.4%.

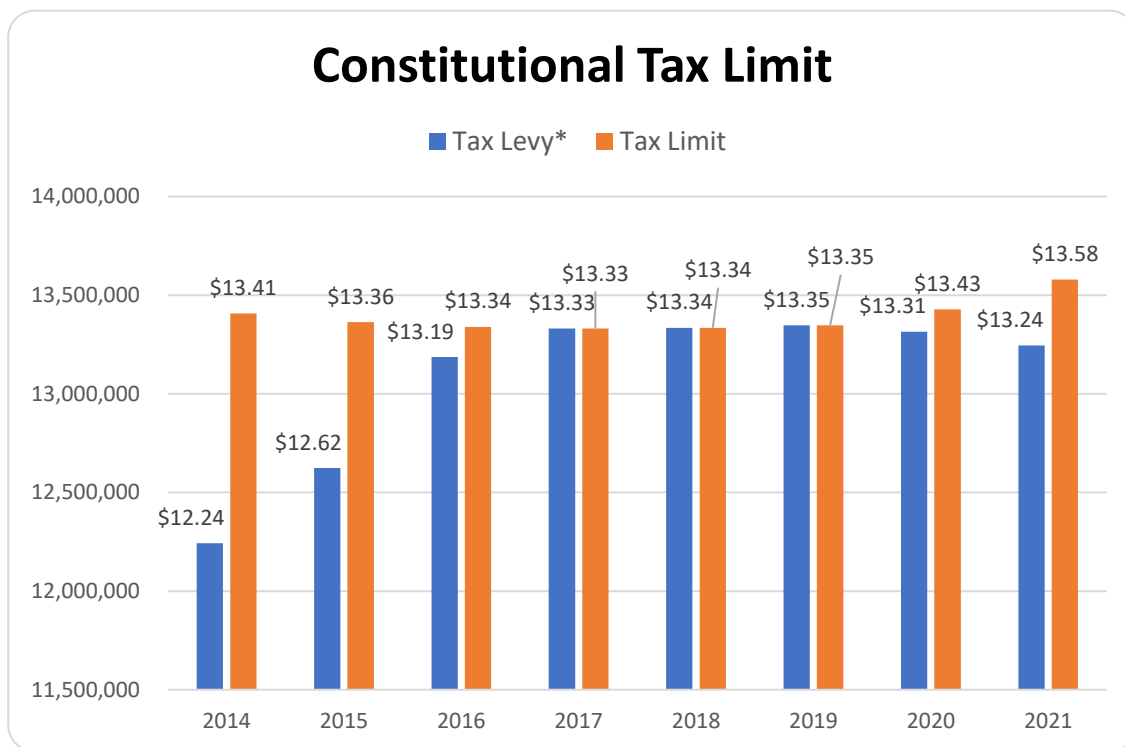
**On-Street Parking Meter:** Due to anticipated increases in rates, Parking meter revenue is projected at \$186 thousand, an increase of \$115 thousand over the latest 2020 projection and \$29 thousand or 18.5% above 2019.

**Parking Lots and Garage:** Due to anticipated increases in rates and equipment upgrades, Parking lot revenue is projected at \$87 thousand, an increase of \$25 thousand over the latest 2020 projection and \$15 thousand or 21.5% above 2019.

2021 Executive Budget Payroll Summary			
	2020 Adopted	2021 Executive	Change
Regular Pay	\$ 13,721,287.00	\$ 13,993,168.18	\$ 271,881.18
Part Time Pay	\$ 534,050.00	\$ 379,915.74	\$ (154,134.26)
Overtime	\$ 1,155,206.00	\$ 1,120,506.00	\$ (34,700.00)
Longevity	\$ 129,860.00	\$ 127,814.50	\$ (2,045.50)
Differential Pay	\$ 69,800.00	\$ 40,800.00	\$ (29,000.00)
207A Pay	\$ 92,001.00	\$ 68,367.73	\$ (23,633.27)
Stipend/Comp Time	\$ 769,710.00	\$ 808,184.26	\$ 38,474.26
Sick Bonus	\$ 33,920.00	\$ 33,120.00	\$ (800.00)
<b>Total</b>	<b>\$ 16,505,834.00</b>	<b>\$ 16,571,876.41</b>	<b>\$ 66,042.41</b>

# Executive Budget Summary

Constitutional Tax Limit History		
	Tax Levy* (in Millions)	Tax Limit (in Millions)
2014	\$12.24	\$13.41
2015	\$12.62	\$13.36
2016	\$13.19	\$13.34
2017	\$13.33	\$13.33
2018	\$13.34	\$13.34
2019	\$13.35	\$13.35
2020	\$13.31	\$13.43
2021	\$13.24	\$13.58

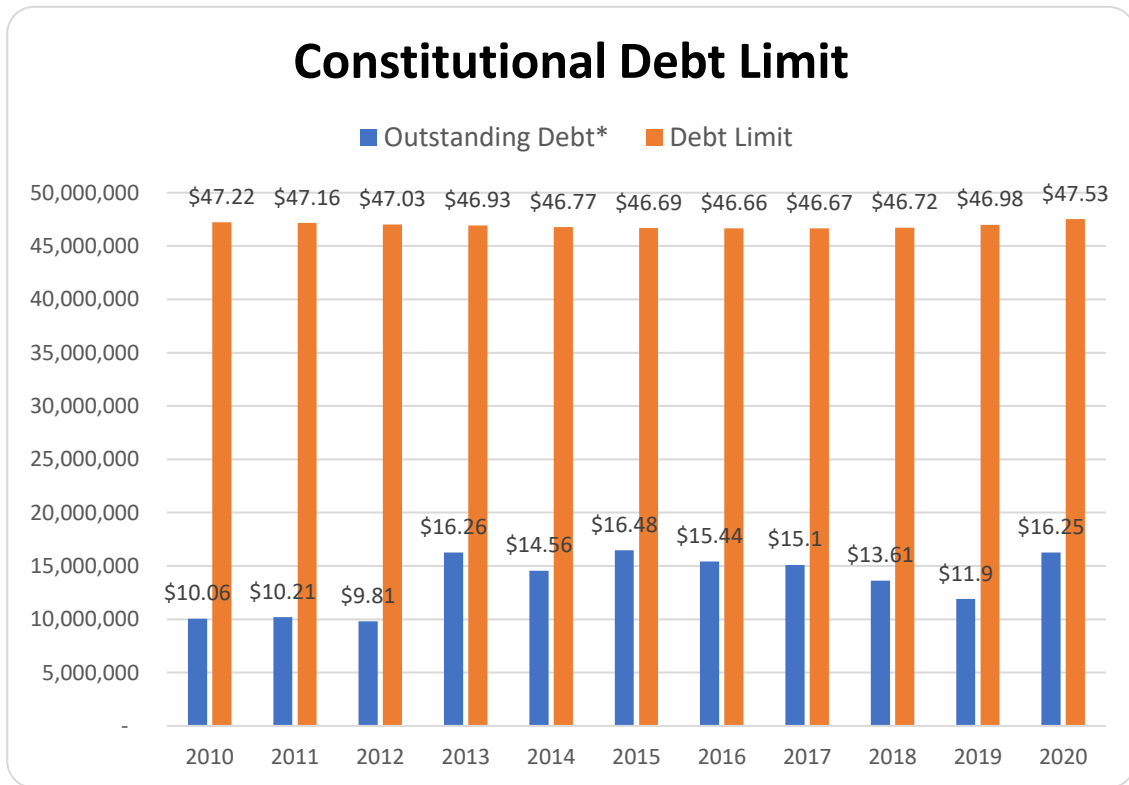


**Jamestown's 2021 Executive tax levy is 97.53% of its taxing power.**

\*Represents portion of Tax Levy subject to Tax Limit

# Executive Budget Summary

Constitutional Debt Limit History		
	Outstanding Debt* (in Millions)	Debt Limit (in Millions)
2010	\$10.06	\$47.22
2011	\$10.21	\$47.16
2012	\$9.81	\$47.03
2013	\$16.26	\$46.93
2014	\$14.56	\$46.77
2015	\$16.48	\$46.69
2016	\$15.44	\$46.66
2017	\$15.1	\$46.67
2018	\$13.61	\$46.72
2019	\$11.9	\$46.98
2020	\$16.25	\$47.53

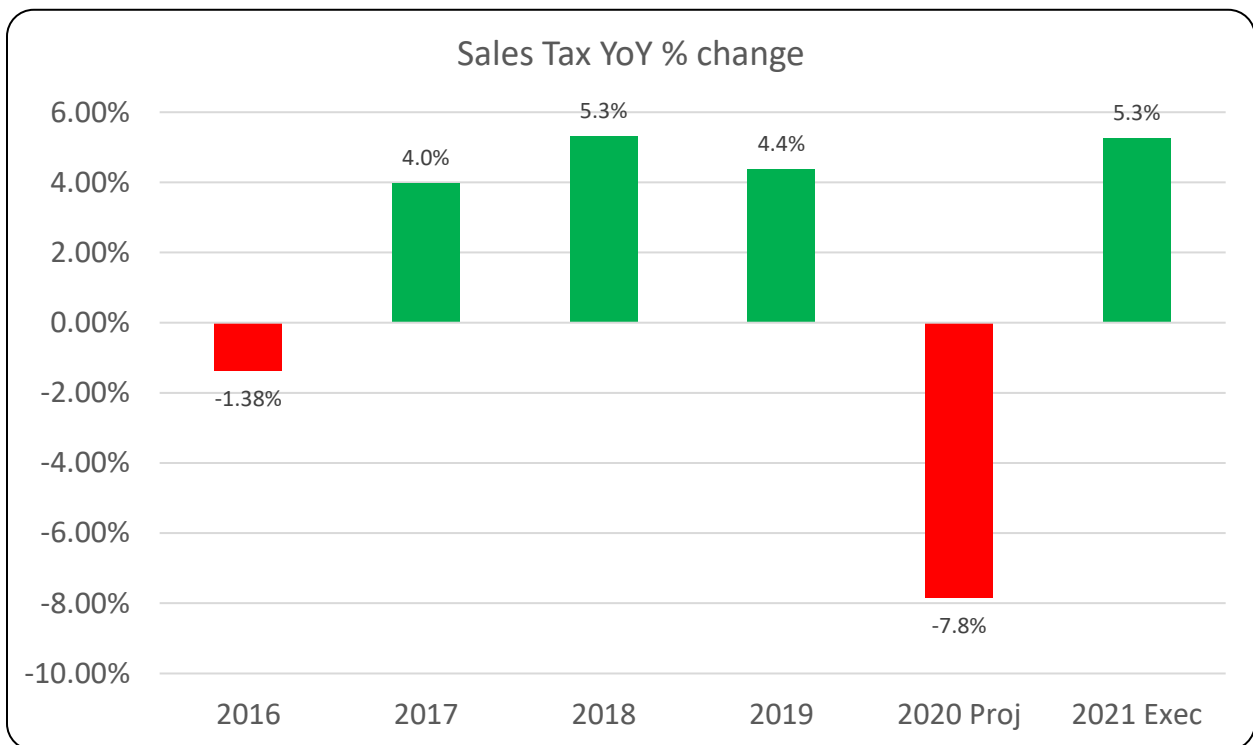
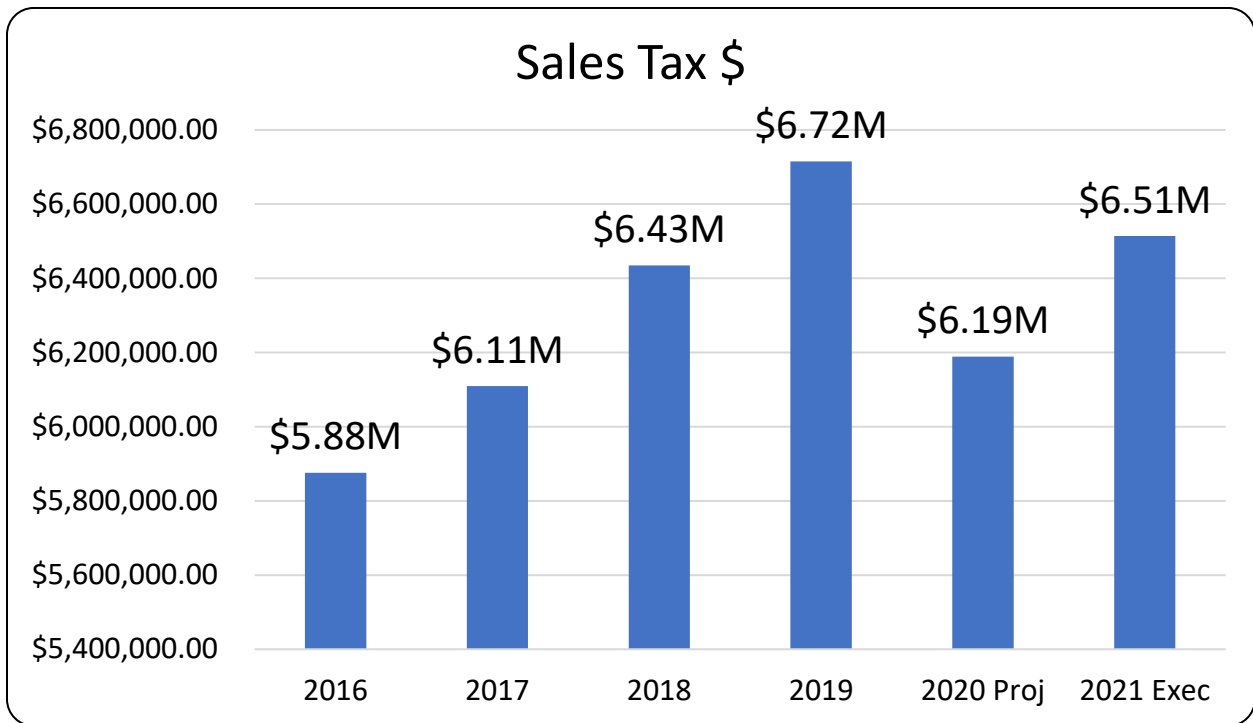


**Jamestown's 2020 Debt Limit is 34.18% of its taxing power.**

\*Represents portion of outstanding debt subject to debt limit



# Historical Sales Tax Revenue



# Statement of Debt

GENERAL FUND STATEMENT OF DEBT As of September 30, 2020				
DEBT OUTSTANDING	ISSUE DATE	MATURITY DATE	INTEREST RATE	PRINCIPAL OUTSTANDING
<b>Serial Bonds:</b>				
2005 General Obligation (Refunded 2013)	February-2013	February-2030	2.25 - 3.00%	\$ 3,855,000
2010A Public Improvements (Refunded 2019)	March-2019	June-2025	5.00%	\$ 1,838,924
2011A Public Improvements	June-2011	June-2026	4.00 - 4.25%	\$ 1,920,000
2015 Public Improvement	April-2015	January-2035	3.00%	\$ 3,165,000
<b>Total Serial Bonds</b>				\$ 10,778,924
<b>Bond Anticipation Notes:</b>				
Smart Cities - Equipment	March-2020	March-2021	1.20%	\$ 3,934,170
Smart Cities - Municipal Building/Lighting	August-2020	March-2021	0.84%	\$ 1,532,489
<b>Total Bond Anticipation Notes</b>				\$ 5,466,659
<b>Total Debt Outstanding</b>				\$ 16,245,583
<b>Please note that this schedule excludes Board of Public Utilities debt</b>				

# Debt Authorized & Unissued

GENERAL FUND DEBT AUTHORIZED AND UNISSUED As of September 30, 2020				
Serial Bonds Authorized/Unissued	Authorization Month	Beginning Balance	Issued	Authorized Amount Unissued
Facilities Improvements & Lighting Upgrades	September- 2019	\$ 2,000,000	\$ 1,532,489	\$ 467,511
Storm Water Management Improvements	September- 2019	\$ 300,000	\$ -	\$ 300,000
DPW & Parks Equipment	September- 2019	\$ 2,500,000	\$ 2,420,435	\$ 79,565
Fire Department Ambulances	September- 2019	\$ 400,000	\$ 163,735	\$ 236,265
Fire Department Trucks & Refurbishment	September- 2019	\$ 1,200,000	\$ 1,200,000	\$ -
New Fleet Maintenance Facility	September- 2019	\$ 3,000,000	\$ 150,000	\$ 2,850,000
<b>Total Debt Authorized and Unissued</b>		\$ 9,400,000		\$ 3,933,341
Please note that this schedule excludes Board of Public Utilities debt				

# Revenue Projection Summary

Revenue	2021	2020	2019	2021 vs 2020	2021 vs 2020 %	2021 vs 2019	2021 vs 2019 %	2020 Budget	2018	2021 vs 2020 Budget	2021 vs 2020 Budget %	2021 vs 2018	2021 vs 2018 %
REAL PROPERTY TAXES	\$15,915K	\$15,984K	\$16,010K	(\$70K)	-0.4%	(\$95K)	-0.6%	\$15,985K	\$16,012K	(\$70K)	-0.4%	(\$97K)	-0.6%
SALES TAX	\$6,514K	\$6,189K	\$6,715K	\$325K	5.3%	(\$201K)	-3.0%	\$6,500K	\$6,434K	\$14K	0.2%	\$79K	1.2%
STATE AID PER CAPITA	\$4,458K	\$4,458K	\$5,572K	\$0K	0.0%	(\$1,114K)	-20.0%	\$5,572K	\$5,572K	(\$1,114K)	-20.0%	(\$1,114K)	-20.0%
CONTRB-ELECTRIC FUND	\$2,200K	\$2,123K	\$2,244K	\$77K	3.6%	(\$44K)	-1.9%	\$2,300K	\$2,161K	(\$100K)	-4.4%	\$39K	1.8%
STATE HIGHWAY AID	\$872K	\$872K	\$1,412K	\$0K	0.0%	(\$540K)	-38.2%	\$1,090K	\$1,188K	(\$218K)	-20.0%	(\$316K)	-26.6%
CONTRB-WATER FUND	\$969K	\$964K	\$1,035K	\$5K	0.5%	(\$66K)	-6.3%	\$973K	\$981K	(\$4K)	-0.4%	(\$12K)	-1.2%
CONTRB-WASTEWATER FUND	\$449K	\$466K	\$452K	(\$17K)	-3.7%	(\$3K)	-0.7%	\$445K	\$454K	\$4K	0.9%	(\$6K)	-1.2%
FRANCHISE FEE	\$366K	\$366K	\$384K	\$0K	0.0%	(\$18K)	-4.8%	\$390K	\$392K	(\$24K)	-6.1%	(\$26K)	-6.6%
OTHER PAYMENTS IN LIEU OF TAXES	\$237K	\$235K	\$246K	\$3K	1.2%	(\$9K)	-3.5%	\$262K	\$244K	(\$25K)	-9.5%	(\$7K)	-2.9%
PARKING VIOLATIONS	\$246K	\$123K	\$222K	\$123K	100.0%	\$24K	11.0%	\$260K	\$241K	(\$14K)	-5.4%	\$5K	2.2%
STATE AID - COURT SECURITY	\$273K	\$239K	\$265K	\$34K	14.3%	\$8K	3.0%	\$255K	\$257K	\$18K	7.0%	\$16K	6.1%
RENTALS OF REAL PROP-GOV	\$260K	\$248K	\$234K	\$13K	5.1%	\$27K	11.4%	\$255K	\$226K	\$5K	2.1%	\$34K	15.0%
CONTRB-SOLID WASTE FUND	\$230K	\$219K	\$203K	\$11K	4.8%	\$27K	13.1%	\$225K	\$199K	\$5K	2.1%	\$30K	15.2%
REIMBURSEMENT ST HGWY MN	\$203K	\$163K	\$203K	\$41K	25.0%	\$0K	0.0%	\$303K	\$203K	(\$100K)	-32.9%	\$0K	0.0%
STATE AID MORTGAGE TAX	\$160K	\$147K	\$160K	\$13K	8.6%	\$0K	0.0%	\$175K	\$201K	(\$15K)	-8.7%	(\$41K)	-20.4%



# Revenue Projection Summary (Cont.)

Revenue	2021	2020	2019	2021 vs 2020	2021 vs 2020 %	2021 vs 2019	2021 vs 2019 %	2020 Budget	2018	2021 vs 2020 Budget	2021 vs 2020 Budget %	2021 vs 2018	2021 vs 2018 %
REFUNDS FOR APPROP EXP	\$23K	\$30K	\$23K	(\$7K)	-21.9%	\$0K	0.0%	\$95K	\$94K	(\$72K)	-75.5%	(\$70K)	-75.1%
ON-STREET PARKING METER	\$186K	\$71K	\$157K	\$115K	162.3%		18.5%	\$145K	\$136K	\$41K	28.2%	\$50K	36.4%
UTILITIES GROSS RECEIPTS	\$122K	\$98K	\$121K	\$24K	24.9%	\$1K	1.1%	\$125K	\$124K	(\$3K)	-2.1%	(\$1K)	-1.1%
RIGHT-OF-WAY PERMITS	\$129K	\$125K	\$132K	\$5K	3.8%	(\$2K)	-1.6%	\$130K	\$127K	(\$1K)	-0.4%	\$2K	1.7%
FIRE INSPECTION FEES	\$200K	\$81K	\$172K	\$119K	147.4%	\$28K	16.2%	\$98K	\$99K	\$102K	104.1%	\$101K	102.5%
STATE AID RIVERWALK GRANT	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$144K	\$0K		(\$144K)	-100.0%
CONTRB- DISTRICT HEAT FUND	\$98K	\$81K	\$89K	\$17K	20.6%	\$9K	9.7%	\$95K	\$112K	\$3K	2.7%	(\$15K)	-13.0%
CITY TREASURER'S FEES	\$72K	\$73K	\$67K	(\$1K)	-1.6%	\$5K	6.7%	\$62K	\$128K	\$10K	16.1%	(\$56K)	-44.0%
PARKING LOTS AND GARAGES	\$87K	\$63K	\$72K	\$25K	39.6%	\$15K	21.5%	\$95K	\$81K	(\$8K)	-8.1%	\$6K	7.4%
FINES AND FOREFEITED BAIL	\$23K	\$23K	\$59K	\$0K	0.0%	(\$36K)	-61.6%	\$87K	\$92K	(\$64K)	-74.0%	(\$69K)	-75.3%
CITY CLERK'S FEES	\$71K	\$59K	\$75K	\$12K	20.4%	(\$3K)	-4.5%	\$68K	\$68K	\$3K	4.6%	\$3K	5.0%
PUBLIC WORKS SERVICES	\$62K	\$58K	\$55K	\$4K	7.3%	\$7K	13.0%	\$57K	\$69K	\$5K	8.6%	(\$7K)	-10.3%
PARK FEES	\$45K	(\$0K)	\$35K	\$45K	- 19501.7%	\$10K	30.2%	\$60K	\$56K	(\$15K)	-24.7%	(\$10K)	-18.8%
BUILDING PERMITS	\$52K	\$30K	\$37K	\$22K	74.0%	\$16K	42.7%	\$55K	\$68K	(\$3K)	-5.1%	(\$16K)	-23.0%
ASSESSOR'S FEES	\$39K	\$73K	\$69K	(\$34K)	-46.7%	(\$30K)	-43.6%	\$73K	\$68K	(\$34K)	-46.7%	(\$29K)	-42.4%

## Revenue Projection Summary (Cont.)

Revenue	2021	2020	2019	2021 vs 2020	2021 vs 2020 %	2021 vs 2019	2021 vs 2019 %	2020 Budget	2018	2021 vs 2020 Budget	2021 vs 2020 Budget %	2021 vs 2018	2021 vs 2018 %
STATE AID REORGAN. & EFFICIENCY GRANTS	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	
INTEREST & PENALTIES ON TAXES-CITY	\$31K	\$28K	\$33K	\$2K	8.2%	(\$2K)	-7.0%	\$33K	\$32K	(\$2K)	-5.7%	(\$1K)	-3.7%
FEDERAL HOUSING PAYMENTS	\$38K	\$38K	\$38K	\$0K	0.0%	\$0K	0.0%	\$38K	\$37K	(\$0K)	-1.0%	\$0K	0.7%
BUSINESS AND OCCUP LICENSES	\$31K	\$30K	\$31K	\$2K	6.1%	\$0K	0.0%	\$29K	\$31K	\$2K	8.1%	\$0K	0.8%
CITY TREAS - SCH TAX COLL FEE	\$0K	\$0K	\$14K	\$0K		(\$14K)	- 100.0%	\$0K	\$29K	\$0K		(\$29K)	-100.0%
STATE AID COURT FACILITIES	\$22K	\$28K	\$22K	(\$6K)	-22.2%	\$0K	0.0%	\$24K	\$25K	(\$2K)	-8.2%	(\$3K)	-11.3%
POLICE DEPT FEES	\$26K	\$5K	\$31K	\$21K	417.6%	(\$5K)	-16.7%	\$28K	\$10K	(\$2K)	-8.0%	\$16K	168.0%
DOG LICENSES	\$17K	\$15K	\$19K	\$2K	16.4%	(\$1K)	-7.0%	\$21K	\$20K	(\$4K)	-17.2%	(\$3K)	-13.6%
INTEREST & EARNINGS OF INVESTMENTS	\$17K	\$26K	\$81K	(\$9K)	-35.0%	(\$64K)	-79.3%	\$65K	\$25K	(\$48K)	-74.2%	(\$8K)	-33.0%
CONTRIBUTIONS, PRIVATE AGENCIES	\$0K	\$1K	\$31K	(\$1K)	-100.0%	(\$31K)	- 100.0%	\$0K	\$19K	\$0K		(\$19K)	-100.0%
OTHER UNCLASSIFIED REVENUE	\$0K	\$2K	\$21K	(\$2K)	-100.0%	(\$21K)	- 100.0%	\$25K	\$4K	(\$25K)	- 100.0%	(\$4K)	-100.0%
STATE AID: OTHER HOME AND COMMUNITY SERVICES	\$0K	\$0K	\$100K	\$0K		(\$100K)	- 100.0%	\$0K	\$0K	\$0K		\$0K	

# Revenue Projection Summary (Cont.)

Revenue	2021	2020	2019	2021 vs 2020	2021 vs 2020 %	2021 vs 2019	2021 vs 2019 %	2020 Budget	2018	2021 vs 2020 Budget	2021 vs 2020 Budget %	2021 vs 2018	2021 vs 2018 %
STATE AID EMERGENCY DISASTER ASSISTANCE	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	
STATE AID PLANNING STUDIES	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	
MARRIAGE LICENSES	\$4K	\$4K	\$5K	\$1K	19.4%	(\$0K)	-4.5%	\$5K	\$4K	(\$1K)	-11.5%	\$0K	5.0%
STATE AID - REAL PROPERTY TAX ADMINISTRA	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	
STATE AID YOUTH PROJECTS	\$0K	\$0K	\$3K	\$0K		(\$3K)	- 100.0%	\$0K	\$2K	\$0K		(\$2K)	-100.0%
SPEC. EVENT/VENDOR PERMIT	\$5K	\$2K	\$5K	\$3K	121.8%	\$0K	2.0%	\$5K	\$5K	\$0K	8.5%	\$0K	9.5%
AUTOMATED DEVICES LICENSE	\$1K	\$1K	\$0K	\$0K	30.0%	\$1K	333.3%	\$3K	\$4K	(\$2K)	-60.6%	(\$2K)	-63.9%
ENCROACHMENT PERMITS	\$5K	\$7K	\$3K	(\$2K)	-32.2%	\$2K	77.9%	\$3K	\$5K	\$2K	54.2%	\$0K	0.0%
STATE AID: OTHER ECONOMIC ASSISTANCE & OPPORTUNITY	\$97K	\$62K	\$0K	\$35K	56.6%	\$97K		\$0K	\$0K	\$97K		\$97K	
SALES OF CITY OWNED PROPERTY	\$0K	\$0K	\$1K	\$0K		(\$1K)	- 100.0%	\$0K	\$0K	\$0K		\$0K	
TRAFFIC CONTROL FEES	\$5K	\$5K	\$0K	\$0K	0.0%	\$5K		\$2K	\$2K	\$3K	207.4%	\$3K	193.8%
EARNINGS TEMP INV CAPITAL	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	

# Revenue Projection Summary (Cont.)

Revenue	2021	2020	2019	2021 vs 2020	2021 vs 2020 %	2021 vs 2019	2021 vs 2019 %	2020 Budget	2018	2021 vs 2020 Budget	2021 vs 2020 Budget %	2021 vs 2018	2021 vs 2018 %
<b>DOG VIOLATIONS</b>	\$2K	\$0K	\$2K	\$1K	208.4%	(\$0K)	-20.1%	\$2K	\$1K	\$0K	1.6%	\$0K	33.7%
<b>BINGO FEES</b>	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	
<b>GAIN TAX ACQUIRED PROPERTY</b>	\$0K	\$0K	\$0K	\$0K		\$0K		\$1K	\$0K	(\$1K)	-100.0%	\$0K	
<b>NYS RETIREMENT AMORTIZATION</b>	\$0K	\$0K	\$0K	\$0K		\$0K		\$0K	\$0K	\$0K		\$0K	
<b>Grand Total</b>	\$34,862K	\$33,912K	\$36,957K	\$950K	2.8%	(\$2,095K)	-5.7%	\$36,518K	\$36,487K	(\$1,655K)	-4.5%	(\$1,624K)	-4.5%
<b>REAL PROPERTY TAXES</b>	\$15,915K	\$15,984K	\$16,010K	(\$70K)	-0.4%	(\$95K)	-0.6%	\$15,985K	\$16,012K	(\$70K)	-0.4%	(\$97K)	-0.6%
<b>SALES TAX</b>	\$6,514K	\$6,189K	\$6,715K	\$325K	5.3%	(\$201K)	-3.0%	\$6,500K	\$6,434K	\$14K	0.2%	\$79K	1.2%
<b>STATE AID</b>	\$6,085K	\$5,969K	\$7,737K	\$116K	1.9%	(\$1,652K)	-21.4%	\$7,419K	\$7,593K	(\$1,334K)	-18.0%	(\$1,508K)	-19.9%
<b>PILOT</b>	\$4,183K	\$4,088K	\$4,268K	\$95K	2.3%	(\$86K)	-2.0%	\$4,300K	\$4,152K	(\$117K)	-2.7%	\$30K	0.7%
<b>OTHER NON PROPERTY TAXES</b>	\$671K	\$670K	\$730K	\$1K	0.2%	(\$59K)	-8.1%	\$718K	\$808K	(\$48K)	-6.6%	(\$138K)	-17.0%
<b>DEPARTMENTAL INCOME</b>	\$858K	\$405K	\$745K	\$453K	112.0%	\$113K	15.2%	\$746K	\$694K	\$112K	15.0%	\$164K	23.6%
<b>OTHER LOCAL REVENUE</b>	\$637K	\$608K	\$752K	\$29K	4.8%	(\$114K)	-15.2%	\$849K	\$792K	(\$212K)	-24.9%	(\$155K)	-19.6%
	\$0K	\$0.000K	\$0K					\$0K	\$0K				
<b>BPU PILOTS:</b>	\$3,945K	\$3,853K	\$4,023K	\$92K	2.4%	(\$77K)	-1.9%	\$4,038K	\$3,908K	(\$93K)	-2.3%	\$37K	1.0%



# Property Tax Exemption Impact Report

NYS - Real Property System  
County of Chautauqua  
City of Jamestown - 0608

Assessor's Report - 2020 - Prior Year File  
S495 Exemption Impact Report  
Town Summary

RPS221/V04/L001  
Date/Time - 10/5/2020 15:41:50  
Total Assessed Value 1,110,220,762  
Uniform Percentage 96.20

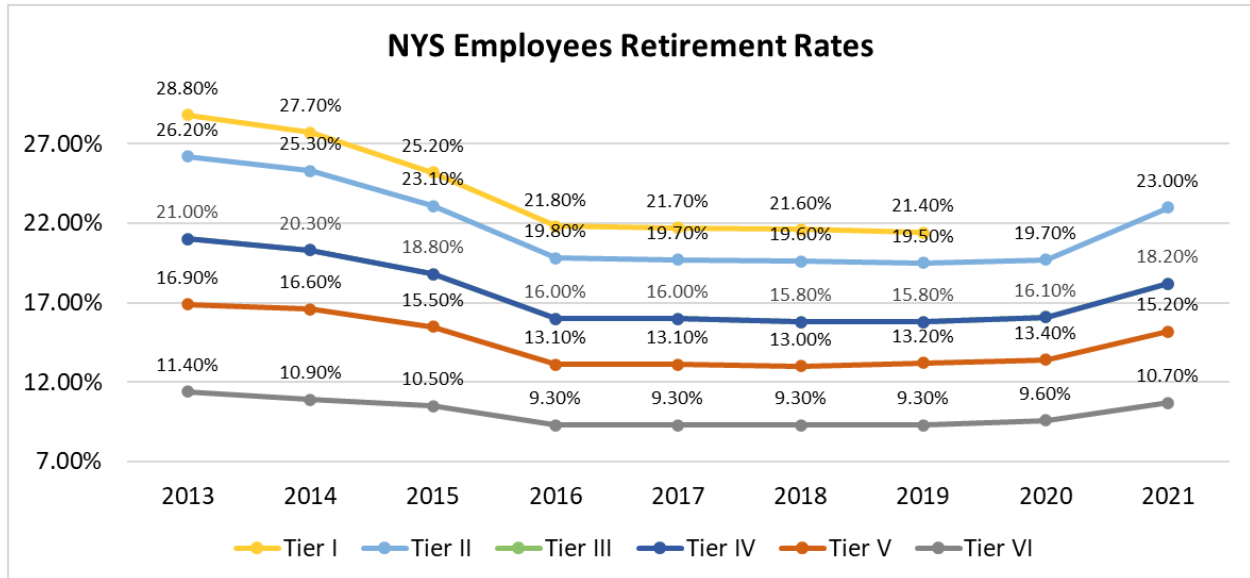
Equalized Total Assessed Value 1,154,075,636

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10110	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	1	5,821	0.00
12100	NYS - GENERALLY	RPTL 404(1)	11	8,068,416	0.70
13100	CO - GENERALLY	RPTL 406(1)	7	404,886	0.04
13350	CITY - GENERALLY	RPTL 406(1)	293	129,469,180	11.22
13450	CITY O/S LIMITS - AVIATION	RPTL 406(7)	152	388,150	0.03
13800	SCHOOL DISTRICT	RPTL 408	26	32,501,455	2.82
13970	REGIONAL OTB CORPORATION	RACING L 513	1	311,850	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	20	56,178,482	4.87
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	2	1,149,688	0.10
18060	URBAN REN: OWNER-MUN U R AGEN	GEN MUNY 555 & 560	36	6,502,911	0.56
18080	MUN HSNG AUTH-FEDERAL/MUN AID	PUB HSNG L 52(3)&(5)	9	6,875,260	0.60
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	14	1,257,484	0.11
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	124	27,989,085	2.43
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	25	73,509,356	6.37
25130	NONPROF CORP - CHAR (CONST PRI	RPTL 420-a	63	21,554,678	1.87
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	28	8,992,516	0.78
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	20	4,432,225	0.38
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	36	9,148,025	0.79
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	7	40,191,684	3.48
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	23	325,780	0.03
26100	VETERANS ORGANIZATION	RPTL 452	2	187,422	0.02
26250	HISTORICAL SOCIETY	RPTL 444	4	1,761,954	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	1,036,902	0.09
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	17	602,495	0.05
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	2	291,268	0.03
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	56	189,444	0.02
41103	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	62	200,681	0.02
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	0	0.00
41400	CLERGY	RPTL 460	11	17,152	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	193	4,531,549	0.39
43313	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	278,274	0.02
44211	HOME IMPROVEMENTS	RPTL 421-f	12	67,244	0.01
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	34	2,945,537	0.26
48000	URBAN REN: OWNER-URB REDEV C	P H FI L 211	1	5,301	0.00
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	3	2,115,385	0.18
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	2	45,634	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	80	7,209,742	0.62
Total Exemptions Exclusive of System Exemptions:			1,308	443,533,174	38.43
Total System Exemptions:			80	7,209,742	0.62
Totals:			1,388	450,742,916	39.06

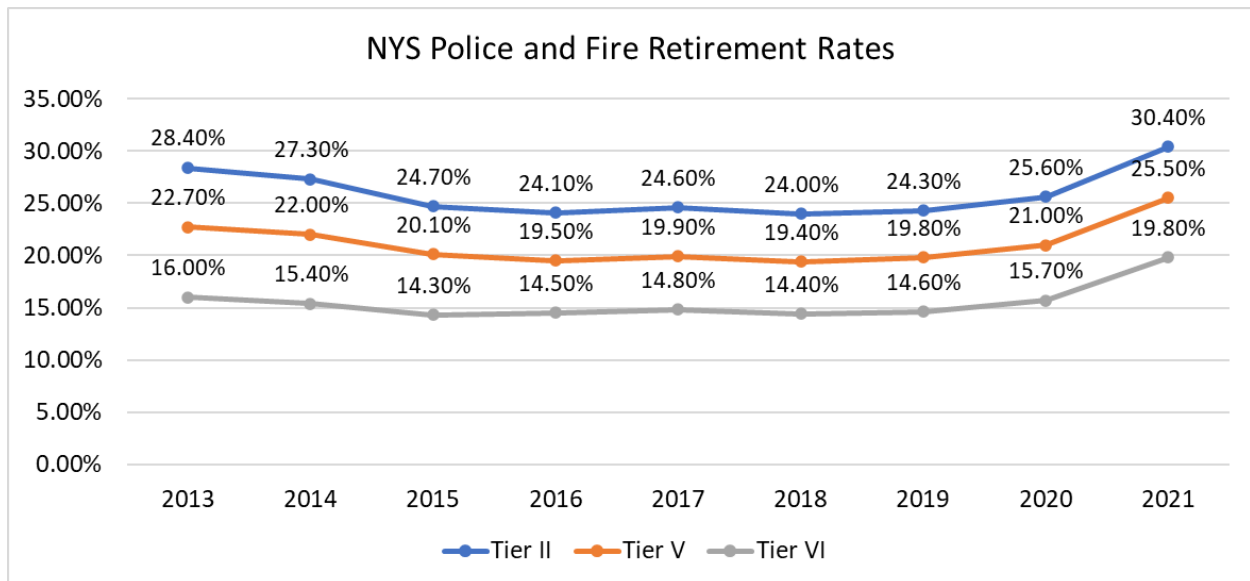
Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

# Retirement Contribution Rates



ERS pension rates increasing an average of 210 basis points (17.1% vs 15.0%), which equates to a **14% increase** for FY 2021.



PFRS pension rates increasing an average of 450 basis points (25.2% vs 20.8%), which equates to a **22% increase** for FY2021.

# Healthcare Cost Summary

Union	Health Insurance				Dental Insurance				Contribution Percentage	
	2021 Premiums	2021 Employee Contributions	2021 City Share	Health Count	2021 Premiums	2021 Employee Contributions	2021 City Share	Dental Count	Health	Dental
<b>Active Employees</b>										
AFSCME	\$ 957,948	\$ 219,534	\$ 738,415	57	\$ 52,253	\$ 11,974	\$ 40,279	57	22.92%	22.92%
PBA	\$ 863,893	\$ 146,862	\$ 717,032	54	\$ 45,965	\$ 7,814	\$ 38,151	54	17.00%	17.00%
JPFFA	\$ 887,074	\$ 150,803	\$ 736,271	50	\$ 47,423	\$ 8,062	\$ 39,361	50	17.00%	17.00%
CSEA	\$ 127,864	\$ 25,573	\$ 102,291	11	\$ 7,142	\$ 1,428	\$ 5,713	11	20.00%	20.00%
JCAA	\$ 267,647	\$ 63,464	\$ 204,183	16	\$ 14,271	\$ 3,379	\$ 10,892	16	23.71%	23.68%
MNGMT	\$ 314,826	\$ 70,905	\$ 243,921	24	\$ 18,266	\$ 4,119	\$ 14,146	24	22.52%	22.55%
JGH MNGMT	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	0.00%	0.00%
JGH CSEA	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	0.00%	0.00%
<b>Total Active</b>	<b>\$ 3,419,253</b>	<b>\$ 677,140</b>	<b>\$ 2,742,113</b>	<b>212</b>	<b>\$ 185,319</b>	<b>\$ 36,777</b>	<b>\$ 148,542</b>	<b>212</b>	<b>19.80%</b>	<b>19.85%</b>
<b>Retired Employees</b>										
AFSCME	\$ 292,492	\$ 67,273	\$ 225,219	21	\$ 20,772	\$ 4,777	\$ 15,994	21	23.00%	23.00%
AFSCME - Medicare	\$ 496,908	\$ 114,289	\$ 382,619	41	\$ 31,280	\$ 7,194	\$ 24,086	41	23.00%	23.00%
PBA	\$ 900,000	\$ 153,000	\$ 747,000	57	\$ 43,648	\$ 7,420	\$ 36,228	57	17.00%	17.00%
PBA - Medicare	\$ 488,626	\$ 83,066	\$ 405,560	43	\$ 34,427	\$ 5,853	\$ 28,574	43	17.00%	17.00%
JPFFA	\$ 361,727	\$ 61,494	\$ 300,233	35	\$ 26,023	\$ 4,424	\$ 21,599	35	17.00%	17.00%
JPFFA - Medicare	\$ 712,235	\$ 121,080	\$ 591,155	55	\$ 44,075	\$ 7,493	\$ 36,582	55	17.00%	17.00%
CSEA	\$ 103,019	\$ 21,995	\$ 81,024	8	\$ 6,715	\$ 1,448	\$ 5,267	8	21.35%	21.56%
CSEA - Medicare	\$ 182,200	\$ 39,339	\$ 142,861	15	\$ 10,496	\$ 2,246	\$ 8,250	15	21.59%	21.40%
JCAA	\$ 72,214	\$ 18,017	\$ 54,197	6	\$ 5,666	\$ 1,375	\$ 4,291	6	24.95%	24.26%
JCAA - Medicare	\$ 231,890	\$ 53,500	\$ 178,390	19	\$ 15,112	\$ 3,497	\$ 11,616	19	23.07%	23.14%
MNGMT	\$ 290,170	\$ 66,739	\$ 223,431	17	\$ 14,685	\$ 3,378	\$ 11,308	17	23.00%	23.00%
MNGMT - Medicare	\$ 289,863	\$ 66,668	\$ 223,195	26	\$ 19,107	\$ 4,395	\$ 14,713	26	23.00%	23.00%
JGH MNGMT	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	0.00%	0.00%
JGH MNGMT - Medicare	\$ 66,254	\$ 15,239	\$ 51,016	6	\$ 3,360	\$ 773	\$ 2,588	6	23.00%	23.00%
JGH CSEA	\$ -	\$ -	\$ -	1	\$ 421	\$ 84	\$ 337	1	0.00%	20.00%
JGH CSEA - Medicare	\$ 33,127	\$ 6,625	\$ 26,502	4	\$ 1,683	\$ 337	\$ 1,347	4	20.00%	20.00%
<b>Total Retirees</b>	<b>\$ 4,520,726</b>	<b>\$ 888,325</b>	<b>\$ 3,632,401</b>	<b>354</b>	<b>\$ 277,470</b>	<b>\$ 54,693</b>	<b>\$ 222,777</b>	<b>354</b>	<b>19.65%</b>	<b>19.71%</b>
<b>Grand Total</b>	<b>\$ 7,939,978</b>	<b>\$ 1,565,464</b>	<b>\$ 6,374,514</b>	<b>566</b>	<b>\$ 462,789</b>	<b>\$ 91,469</b>	<b>\$ 371,319</b>	<b>566</b>	<b>19.72%</b>	<b>19.76%</b>
Medicare Sub-Total	\$ 2,501,104	\$ 499,807	\$ 2,001,297	209			\$ 28,866		Admin Fees: \$4.25	
							<b>\$ 400,185</b>	<b>Total Dental</b>		
New Medicare Premiums Difference	\$ 660,951	\$ -	\$ 660,951							
Additional Premium Costs			\$ (1,340,346)							
<b>2021 Projection</b>			<b>\$ 292,305</b>							
<b>2021 Executive</b>			<b>\$ 5,326,473</b>							
			<b>\$ 5,400,000</b>				<b>\$ 405,000</b>			

Without Medicare Changes	
Total Health Care Cost	\$ 6,400,000
Medicare Savings	\$ -
2021 Health Care Liability	<b>\$ 6,400,000</b>

With Medicare Changes	
Total Health Care Cost	\$ 6,400,000
Medicare Savings	\$ (1,000,000)
2021 Health Care Liability	<b>\$ 5,400,000</b>