

# CITY OF JAMESTOWN



## 2025 GENERAL FUND BUDGET

MEDIA



**CITY  
OF  
JAMESTOWN**  
OFFICE OF THE MAYOR

**Kimberly A. Ecklund**  
Mayor

**TO:** Jamestown City Council Members  
**FROM:** Mayor Kimberly A. Ecklund  
**RE:** FY 2025 Executive Operating Budget  
**DATE:** October 8, 2024

In compliance with Section C-39 (D) (1) of the Jamestown City Charter, I am submitting for your review the Executive Operating Budget for Fiscal Year 2025. This document, prepared in collaboration with City Comptroller Ericka Thomas, represents the hard work of our department heads and staff over the past several months. Their contributions and dedication have been invaluable in gathering the necessary information and compiling this comprehensive budget. I extend my sincere thanks and gratitude to Comptroller Thomas for her leadership and guidance, as well as to former Comptroller Joe Bellitto. This budget has been a focus for all department heads, and I appreciate their evaluations, decisions, and efforts in the preparation. The details of this budget clearly illustrate the impact of not having a full time comptroller in place over the last few years.

**BACKGROUND/OVERVIEW:**

The City of Jamestown is facing significant financial challenges, primarily due to the fiscal mismanagement of the previous administration. A series of decisions made in recent years has led to substantial deficits and placed the city on an unsustainable financial path. It is crucial to address these issues directly to restore the long-term fiscal health and stability of our community. As we approach 2025, we must confront critical challenges that require our focused attention and prompt action. I would like to recall the decisions faced by the former council in 2023 after the budget was approved, particularly in light of the proposed shortfall of approximately \$2.2 million as we discuss the 2025 budget details.

Upon taking office, my administration discovered that the audits for Fiscal Year 2022 had not been fully initiated, despite entering into 2024. It was imperative for this city to start the 2022 audit, knowing that the 2023 audit would need to be pushed into the fourth quarter of 2024. This lack of financial oversight left us with a murky understanding of the city's true financial condition as of January 1, 2024. Completing the 2022 audit became our immediate priority, providing us with a clearer picture of our fiscal landscape.



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The 2022 audit revealed an unassigned general fund balance of \$7,682,845. This amount is critical as we navigate potential shortfalls in the 2024 budget while awaiting the 2023 audit. Additionally, it created an urgent need for a thorough examination of our spending and revenue practices. We are set to begin the 2023 audit this month, a critical process for gaining a comprehensive understanding of our financial landscape. This audit will allow us to pinpoint ongoing fiscal challenges and evaluate the viability of our city operations as we navigate through the remainder of 2024 and anticipate further impacts in 2025.

Moving forward, I am committed to ensuring that the audit process is completed in a timely manner each year, restoring accountability and transparency to our financial management. Regular and timely audits are essential for maintaining fiscal discipline, making informed decisions, and reinforcing the trust of our residents, businesses, and stakeholders in the responsible governance of our city's resources.

Regrettably, the 2023 and 2024 budgets left by the previous administration present significant challenges in both revenues and expenses. For example, the 2024 budget contained overly optimistic projections for sales tax and EMS revenues, resulting in a combined shortfall of \$500,000 due to negligence. Additionally, it failed in its inclusion of Financial Restructuring Board (FRB) revenues that went unaddressed and without an application submission for these funds, adding \$700,000 to the revenue shortfall resulting in a total shortfall of \$1.2 million.

Other errors in the 2024 budget on the expense side include underestimated amounts of \$400,000 in the Police/Fire retirement system, misses of \$300,000 in health and dental expense, overestimated contributions of \$600,000, and an additional \$900,000 in Medicare premiums, resulting in an additional shortfall of \$2.2 million dollars. These errors were brought to the previous administration's attention through emails from the former comptroller and members of the city council; however, changes were not made before tax bills were sent, leaving us in a precarious position at the start of 2024. Therefore, the 2025 budget will be realistic, zero-based, and reflect corrections in the general miscalculations, omissions, and mathematical errors faced in the 2024 budget.

Furthermore, we must confront the reality that ARPA funding, which has been essential in helping us navigate the economic fallout from the COVID-19 pandemic, must be contractually obligated by December 2024. As we look to 2025, it is crucial that we do not rely on such one-time funding sources to meet our ongoing financial requirements. The expiration of ARPA funding will present additional challenges as we seek to implement sustainable and long-term fiscal solutions. To address the 2025 budget shortfalls, we are appropriating \$1.0 million from the remaining funding to help balance the budget.



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Several pressing concerns must be addressed as we approach 2025, including escalating costs related to healthcare, Medicare Advantage, retirement obligations, and stop-loss expenses. While we cannot control many of these costs, we must work together to contain expenses wherever possible. The costs of supplies and services are also rising sharply, from construction materials to service contracts, which places additional strain on our budget and necessitates a reassessment of our spending priorities. Rising costs can be traced to broader economic factors such as supply chain disruptions and inflation, which are affecting municipalities nationwide. As we navigate this challenging landscape, our administration is committed to identifying innovative financial strategies that will enable us to continue providing quality services to our residents while upholding our standards and safety.

Compounding these issues, we are experiencing declining revenue due to a shrinking population and tax base, ongoing assessment litigations, and stagnant AIM funding from New York State. Another notable change in the 2025 budget will be in interest revenue. The spending of ARPA funds, coupled with declining interest rates drive this reduction.

We are also in the midst of negotiations with several labor unions whose contracts are set to expire at the end of 2024. Our city employees are integral to the fabric of Jamestown, and we greatly appreciate their dedication and hard work. However, given the city's current financial constraints, the administration must approach these negotiations with a clear understanding of our fiscal limitations. Any new agreements will likely add further costs to our already strained budget, making it imperative that we balance fair compensation with fiscal responsibility.

Looking ahead, the city started the 2025 budget with a projected deficit of over \$4 million, a direct consequence of the financial burdens accrued over recent years. To address this impending shortfall, we will need to make difficult decisions, including the suspension of all capital spending for 2025, except for projects supported by CHIPS funding. While this is not an ideal solution, it is a necessary measure to ensure the continuity of essential city operations during this period of financial recovery.

As part of our strategy to confront the city's financial challenges, we will propose increasing property taxes to exceed the New York State Tax Cap and will require City Council to approve a resolution to override the tax cap. While we acknowledge that this is not a preferred solution, it is a critical step toward stabilizing the city's finances and ensuring the continued delivery of essential services to our community. This decision was not made lightly, and we are well aware of the burden it places on residents and businesses. However, our plan is to fortify the city's fiscal foundation now, so that we can



work toward the long-term goal of reducing taxes in the future as our financial situation improves. We are committed to exploring sustainable solutions that will allow us to alleviate this burden in the coming years while ensuring the long-term viability of Jamestown.

Despite the formidable challenges that lie ahead, I am confident that, through collective effort and commitment, we can navigate these difficulties and position Jamestown on a path toward a more sustainable and secure future.

### **CONCERNS FOR 2025 & BEYOND:**

**RETIREMENT COSTS** – Over the past three years, our retirement expenses have surged by approximately 15%. For the upcoming 2025 budget, we anticipate an additional increase of \$580,000 in these costs. This trend poses a significant challenge not only to the city's financial health but also to the taxpayers who ultimately bear the burden. As the number of retirees grows, we must prioritize strategic planning and evaluate options in healthcare such as seeking alternative funding sources to ensure we can meet our obligations while safeguarding the city's financial future.

**HEALTHCARE COSTS** – The previous administration entered into union contracts that neglected to include necessary adjustments to employee and retiree healthcare contributions. Consequently, the city has faced over \$400,000 in unforeseen healthcare costs over the last three years, primarily due to the former administration's failure to increase employee contributions as premiums increased. Given the ongoing rise in healthcare expenses nationwide, it is imperative that both employees and retirees contribute their fair share. This model aligns with standard practices in the private sector, where shared responsibility is common. For the 2025 budget, we are projecting an increase of \$827,000 in healthcare costs, which will place further strain on our financial resources and require us to evaluate our overall compensation strategy.

**MEDICARE ADVANTAGE** – We anticipate a substantial budget increase of \$918,000 in Medicare Advantage expenses for 2025, primarily due to the omission in the 2024 budget. This trend underscores the need for a comprehensive review of our healthcare policies and costs. As these expenses rise, we must explore ways to optimize our healthcare benefits while ensuring we provide adequate support to our retirees, thereby balancing financial prudence with our commitment to their well-being. The failure to address these ongoing changes, as well as the omission in 2024, have resulted in this significant increase. While I recognize the importance of long-term financial stability, we must acknowledge the realities we face during this process.



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**STOP-LOSS CLAIMS** – The city has witnessed a dramatic increase in stop-loss claims, with incidents quadrupling in recent years. This rise in catastrophic health cases has resulted in significant unexpected expenditures that impact our fiscal stability and places additional burdens on our budget. As the frequency and severity of these claims continue to escalate, it further complicates a mid-year policy allocation necessary to manage costs. We must continue to assess our risk management and closely monitor our healthcare claims to help address these concerns continually.

**ASSESSMENT LITIGATION** – Our property tax base is under significant strain, with several properties currently undergoing reassessment, resulting in an \$860,000 reduction in our taxable assessment. The situation is further complicated by ongoing litigation concerning commercial property assessments. Recent court losses, such as those related to the former Rite Aid site, have already led to substantial tax revenue declines. Additionally, pending litigation with other commercial property owners could result in further revenue losses. These legal challenges create uncertainty in our budget planning, making it increasingly difficult to ensure stable funding for city services as well as increasing expenses.

**UNION CONTRACTS & NEGOTIATIONS** – Several union contracts are set to expire at the end of 2024, prompting the initiation of negotiations for new agreements. We must recognize that these contracts will present additional financial concerns for both our residents and businesses alike. We want to emphasize our high regard for our employees and our commitment to negotiate in good faith. Our administration has been completely transparent about the city's substantial deficit, which significantly restricts our ability to accommodate various requests. We are committed to finding a balance that honors our workforce's contributions while ensuring the fiscal sustainability of our city.

**NEXT STEPS:**

Over the next several weeks, we will undertake a series of key essential actions necessary to finalize and implement this budget plan or develop an alternative plan that builds upon it. I am fully prepared to engage with all relevant stakeholders to ensure we achieve a successful resolution in alignment with the December 1st, 2024 deadline. While we recognize that final details to address in the days ahead, we also understand that this budget is a continual work in process.



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As in previous years, we have scheduled a series of meetings with department heads and key personnel to thoroughly examine the specifics of the proposed budget. These discussions will be instrumental in refining the financial framework and ensuring that all priorities are adequately addressed. This process will also allow the city council to perform its due diligence through budget discussions and deliberations. It is essential that we maintain open lines of communication to ensure every voice is heard and align the final budget operational realities while meeting the long-term vision for Jamestown. The 2025 budget serves as a “true-up” of the 2024 budget, addressing the discrepancies we have today.

Despite the rationale for the tax increase, I want to assure everyone that we are actively working on numerous positive initiatives for 2025 and beyond. This year marks the completion of the final bond payment for the 2019 Public Improvement Bond, as well as the last amortization of the 2014 Police and Fire Retirement payment. Furthermore, we have included an additional \$500,000 in temporary municipal aid in the budget, as directed by New York State budget officials. We are also engaging in ongoing communication with the state regarding the \$1.3 million FRB funds, seeking to recoup that funding. We remain committed to addressing the New York State leaders and Governor for long term state aid increases and real mandate reform.

This budget process is not merely about balancing numbers; it represents our collective commitment to transparency, accountability, and the future success of our city. We must collaborate effectively to ensure that this budget meets our community’s needs, remains fiscally sound, and positions Jamestown for growth and prosperity.

KIMBERLY A. ECKLUND

MAYOR

To: City Council Members  
From: City Budget Team  
Date: December 11, 2023  
Re: 2023 and 2024 General Fund Budget Review

**Bellitto responses in red 12/13/2023**

As a City Budget team wanted to address Mr. Bellitto's review of the 2023 and 2024 General Fund Budgets:

**2023:**

- **State Aid Per Capita:** The FRB has been contacted and is satisfied with the City moving forward with this reimbursement. The City has over \$1.8m left in the health care restructuring account. We are moving forward with the paperwork to access this funding. **I am happy to hear that this will be addressed soon.**
- **Health & Dental Insurance Employee and Retiree Contributions:** Our health care expenditures are in line with our 2023 budgeted amount, which is much lower than years past. In years past, the City has significantly overbudgeted on healthcare. We believe that that 2023's budgeted amount is more in line with actual spending, ensuring a lower tax rate and a flat premium amount for employees. We believe there is no reason to increase premiums as we continue to see healthcare costs controlled. **My point here is that we are not experts in health and dental insurance. That is why we have Highmark, Delta Dental and our consultant at USI for advice and great resources. There is no evidence the city obtained the actuaries calculated premium-equivalents for 2023 and 2024 to be included in the budget process and to establish the amounts to be paid by city employees and retirees.**

Please see the attachment on this year's current costs as well as previous years budgeted amounts and actuals. **I have attached the spreadsheet prepared by the budget team and made a correction in the Health Insurance tab. The team's spreadsheet did not include 2023 budgeted employee and retiree contributions of \$2,450,790. I have added a column to reflect this and now the far-right column of \$157,336 is the amount of the combined health and dental insurance budgets remaining through November 30, 2023 (and agrees to the accounting records to date). However, since claims and administrative expenses are averaging \$581,000 per month through November, it is apparent that after December expenses come in, health and dental will be over budget by \$400,000 this year.**

**2024:**

- **Sales Tax:** The 2024 number is in line with the County's estimate (actually lower than the County's 5% projected increase over 2023). We are right in line with our budgeted 2023 sales tax figure. **Just pointing out sales tax is always important to track each year.**
- **EMS Revenue:** We are tracking to be over budget for our 2023 number (currently at \$321,740, only have revenue through end of Q3) and anticipate a second ambulance delivery in the first half of next year, which we believe will increase revenue. **Again, this should be monitored during 2024.**



- **State Aid Per Capita:** With more participants on the Medicare plan this year, we anticipate a higher reimbursement from the FRB. **Again, to place a \$700,000 revenue line item in the budget without preparing a detailed spreadsheet to substantiate it, is not good budgeting practice.**
- **NYS Retirement:** We believe retirement amounts are significantly overestimated the retirement amounts in his memo. Our retirement estimates are based on current payments and estimated salary increases in the 2024 budget

Please see the attachment detailing our reasoning and past costs. **The Police and Fire tab prepared by the budget team in the attached spreadsheet is fine; it is good to look at historical numbers and estimate future trends. But without trying to sound mean or derogatory, the lack of experience and understanding by the budget team how NYS retirement is calculated is evident here. Please refer to the tab I added to their spreadsheet, JAB-Retirement Calculations. There are 3 components to the retirement calculation for the budget, 2 known and 1 estimated. Known are the retirement rates, as a percentage of payroll, supplied by the NYS Retirement System. The other known is salaries from April 1 of the current year until the time the budget is prepared, in my estimate, through October 31. The unknown and needs to be estimated, are the salaries through March 31 of the next year, in my estimate includes November 1, 2023 through March 31, 2024. The total salaries are then multiplied by the retirement rates to determine the budget. As I noted in my previous memo, retirement rates for 2024 are increasing substantially, especially for Police & Fire. Even with flat salaries, the increase in rates for P&F will drive retirement costs by more than \$457,000 as calculated on the right half of my spreadsheet. See a similar increase in ERS in the bottom part of the spreadsheet. All this to say, I stand by my original memo; retirement costs will exceed budget by \$500,000 to \$750,000 next year.**

**CHIPS Aid:** We make the following suggestions to address the shortfall in CHIPS Aid in the 2024 General Fund Budget. Reduce demolitions by \$500,000, reduce sidewalks by \$150,000, and moving \$565,000 of the \$700,000 in taxpayer money for roads projects to CHIPS. This is in line with actual spending in previous years. We also recommend increasing the Tax Levy by \$250,000 to the original amount in the Executive Budget. Under the adopted budget by Council, there was a reduced tax levy due to anticipated demolitions. Tax bills will be going out in January, before any demolitions for FY2024 tax bills to be affected, and there was no changed in the adopted Tax Rate.

All of these changes reduce our CHIPS "shortfall" to \$125,000, which can be covered with general fund balance to ensure a balanced 2024 General Fund Budget and not affect capital spending.

Recommended Amendments to 2024 Budget:

City of Jamestown Adjustment for CHIPS	
Revenue Budgeted	<u>1,590,000.00</u>
Move Demolition	500,000.00
Sidewalks	150,000.00
Streets Maintenance	565,000.00
Add back Tax adjustment	250,000.00
	<u>1,465,000.00</u>
variance (use reserve fund)	125,000.00

The major issue I have here is the movement of \$565,000 from Street Maintenance to CHIPS as I believe this would not leave the DPW with enough funding to perform normal repair and maintenance work, not eligible for CHIPS. Again, I suggest contacting Mark Roetzer for his expert input.

Pursuant to NYCOM guidance received, no budget amendments should occur until after the start of FY2024. As I mentioned in emails earlier today, 12/13/23, any change to the tax levy would require a budget amendment to be approved, prior to running the property tax bills.

- CC: Eddie Sundquist, Mayor  
Jennifer Williams, City Clerk/Treasurer  
Carol Malek, Deputy Comptroller  
Mark Roetzer, Acting DPW Director

To: Mayor Sundquist and City Council Members

From: Joe Bellitto

Date: December 8, 2023

Re: 2023 and 2024 General Fund Budget Review

Councilwoman Ecklund requested that I review the 2023 and 2024 General Fund budgets. I have performed a limited review for each year. I looked at the reasonableness for the amounts for each estimated revenue and expenditure line. I focused my review on line items that, from my experience, needed a closer look. To be clear, I did not participate in the preparation of either the 2023 or 2024 Executive Budgets.

**2023:**

State Aid Per Capita: Included in this revenue category is an additional \$500,000 above and beyond the normal general-purpose aid the city receives from New York State. It is my understanding that this amount represents anticipated revenue from the city's allocation of Financial Restructuring Board (FRB) money for getting city retirees to transfer from the city's self-insured health program to an insured Medicare-Advantage program. This amount appears to be arbitrary; I could not find any calculation done by the previous city comptroller to calculate this amount. To my knowledge, as we approach year-end, no one at the city has obtained and filed the necessary voucher and documents for the city to be reimbursed by NYS. This should be done immediately.

CHIPS Aid: In preparing a budget, CHIPS expenditures must equal CHIPS Revenue. The 2023 budget was adopted with expenditures of \$1,090,000 and revenues of \$1,590,310, a difference of \$500,310. Although 2023 is not complete, it appears non-CHIPS expenditures (i.e., street maintenance and repair) will be approximately \$250,000 under budget, thereby reducing this budget shortfall in half. Also, I noted that neither in the city council resolution adopting the budget nor in the city's financial software module, was there any breakdown of the detail of the capital expenditures. Numerous department heads came to me during the year believing they had capital set aside for their departments for 2023. Due to the \$500,310 shortfall in CHIPS, no other capital expenditures could be authorized.

Health & Dental Insurance Employee and Retiree Contributions: Annually, I prepared (and Comptroller Thompson continued) a detailed spreadsheet of the anticipated contributions employees and retirees paid toward their health and dental insurance premiums. I could not find a calculation that was performed for the 2023 budget. The amount of \$2,450,790 in the 2023 budget is over-stated as I anticipate these contributions will be less than \$2,000,000.

I have not done enough work or analysis to determine an estimate as to how 2023 will finish as compared to the adopted budget. This needs to be done by the finance department.

**2024:**

Sales Tax: The 2024 budget includes a 4% increase over the 2023 budget. Depending on your view of the local, state and national economy, this may or may not be attainable. This is a line item to monitor during 2024.

EMS Revenue: The 2024 budget includes a \$250,000 increase over the 2023 budget although it appears 2023 revenue will exceed budget by at least \$50,000. Not knowing how the second ambulance will affect revenue, this is a line to monitor during 2024.

State Aid Per Capita: My concern here for 2024 is similar to 2023. There is a \$700,000 sub-line revenue item for "Health Insurance" that I believe is related to the FRB program. Again, I do not believe a calculation was performed for this amount using the number of retirees moving off the city's self-insured program and the premiums paid for their Medicare Advantage premiums. This should be done to determine the reasonableness of this line item and FRB should be contacted regarding documents and availability of funding.

NYS Retirement: The 2024 budget was prepared using the 2023 pension payments the city will pay to the retirement system next week. This is a major error in the budget for two reasons: salary increases for city employees and significant increases in the retirement rates in 2024 over 2023 were ignored. The retirement amounts in the budget need to be calculated using actual salaries from April 1, 2023 to date and estimated salaries until March 31, 2024, multiplied by the 2024 retirement system rates. I estimate the 2024 budget line items for retirement payments are under-funded by at least \$600,000 for police and fire and \$100,000 for other employees.

CHIPS Aid: My concern here for 2024 is similar to 2023. The amount for CHIPS revenue is \$1,590,000; there is no specific amount for CHIPS expenditures included in the bound copy of the Executive Budget. (Again, there is no detail of capital expenditures in the city council resolution for the 2024 budget; I recommend this be included in future budgets to avoid this issue).

The bound copy of the Executive Budget lists these non-CHIPS eligible expenditures:

Trees \$15,000, Stadium \$15,000, Engineer \$55,000, Police \$206,000, Fire \$65,000. Total \$356,000

These items listed in the Executive Budget are not listed as CHIPS but could be considered as CHIPS eligible:

DPW Equipment \$575,000, Parks Equipment \$200,000, Storm Sewers \$75,000, Sidewalks \$200,000. Total \$1,050,000. (It should be noted that city council reduced sidewalks by \$50,000 as one of its budget amendments).

The grand total of capital expenditures in the 2024 Executive Budget is \$1,406,000.

Therefore, as it currently stands, there is a \$1,590,000 shortfall in the 2024 budget.

You have a number options to consider:

1. Increase the property tax levy by an agreed amount (up to \$1,590,000). This is obviously not a preferred solution.
2. Reclassify some or all of the non-CHIPS capital of \$356,000 to CHIPS eligible expenditures. This would obviously negatively impact these departments and programs.
3. Designate the \$1,050,000 above to be included as part of the city's CHIPS reimbursement. This option needs to be thoroughly discussed with acting DPW Director Mark Roetzer. If \$775,000 of DPW and Parks equipment is labeled for CHIPS reimbursement, this would represent a significant reduction for "normal" CHIPS expenditures such as road reconstruction, road

resurfacing and curb and gutter replacement. The corresponding impact would be a smaller amount, if any, would be available to purchase DPW and Parks equipment. Also, I believe the amounts listed above for storm sewer and sidewalks were projects Roetzer requested beyond the normal CHIPS expenditures. There are also salaries in the street maintenance division along with \$700,000 of contractual expense in the 2024 budget. I would caution that these amounts normally cover day-to-day maintenance and repairs performed by DPW and are not CHIPS eligible. Again, the DPW should be included in all discussion and perhaps some compromise can be found to reduce this large budget shortfall.

Health & Dental Insurance Employee and Retiree Contributions: My concern here for 2024 is similar to 2023. I believe the amount of \$2,475,000 is largely overstated for the same reasons as 2023. In addition, it needs to be noted that the city's "premium-equivalent" for the self-insured program has not been increased since 2021 and to my knowledge is not being increased for 2024. In prior years, as I prepared the budget, I would request the actuaries at Blue Cross-Blue Shield (now Highmark) to calculate the premium-equivalent, as if the city were an insured health program. This premium-equivalent is used to estimate the city's health insurance costs for the following year and to charge the city employees and retirees their contributions. (I am unaware if the city's premium-equivalent calculation was requested from Highmark for the 2023 and 2024 budgets). As you know, health insurance costs tend to increase year after year. Therefore, city employees and retirees are paying a percentage of an artificially low 2021 premium-equivalent and the city, and its taxpayers, are paying all of the increased costs since 2022. I suggest this be reviewed.

Please contact me with any questions.

CC: Jennifer Williams, City Clerk/Treasurer  
Carol Malek, Deputy Comptroller  
Mark Roetzer, Acting DPW Director

**City of Jamestown  
2025 Budget Calendar**

	DATE		DEPARTMENT
<b>OCTOBER</b>			
MEETING DATE	10/7/2024	WORK SESSION	
EXECUTIVE BUDGET DUE	10/8/2024		EXECUTIVE BUDGET PRESENTATION 4:00 P.M.
COLUMBUS DAY HOLIDAY	10/14/2024	NO WORK SESSION	COLUMBUS DAY
MEETING DATE	10/21/2024	WORK SESSION	6-7:30 CLERK, COMPTROLLER, ASSESSOR, IT, CORPORATION COUNSEL, MAYOR, POLICE, FIRE
MEETING DATE	10/28/2024	VOTING SESSION	6 - 7 PARKS AND DPW
<b>NOVEMBER</b>			
MEETING DATE	11/4/2024	WORK SESSION	HEARINGS 6:30 - 7:30 DOD AND FENTON W/ ANY POTENTIAL CALL BACKS
COUNCIL AMENDMENTS DUE	11/8/2024		PRE-FILED AMENDMENTS DUE BY 11/10/2024 (SUNDAY)
VETERANS DAY HOLIDAY	11/11/2024	NO WORK SESSION	VETERANS DAY
PUBLIC HEARING	11/18/2024	PUBLIC HEARING ON BUDGET	6:00 P.M. COUNCIL CHAMBERS
MEETING DATE	11/25/2024	VOTING SESSION	BUDGET VOTE
<b>DECEMBER</b>			
ADOPTION DEADLINE	12/1/2024		ADOPTION DEADLINE (SUNDAY)
MEETING DATE	12/2/2024	WORK SESSION	
DECEMBER 1 + 5 DAYS FOR VETO	12/6/2024		VETO STATEMENT DUE TO CITY CLERK
MEETING DATE	12/9/2024	WORK SESSION	
VETO OVERRIDE DEADLINE	12/15/2024		VETO OVERRIDE DEADLINE (SUNDAY)
MEETING DATE	12/16/2024	VOTING SESSION	

**CITY OF JAMESTOWN  
2024 GENERAL FUND BUDGET**

Tax decrease on \$70,000 house	(23.80)
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	In KVS 2023 ADOPTED BUDGET	Resolution 11/27/23 2024 EXECUTIVE BUDGET	Meeting of 11/27/23 2024 COUNCIL ADJUSTMENTS	11/27/2023 2024 ADOPTED BUDGET	12/18/2023 2024 ADDL. COUNCIL ADJUSTMENTS	Meeting of 12/18/2023 2024 FINAL ADOPTED BUDGET
<b>EXPENDITURES</b>						
SALARIES	19,051,709.28	19,684,042.00	(50,116.15)	19,633,925.85	(64,000.00)	19,569,925.85
BENEFITS	10,459,044.00	10,545,243.00	-	10,545,243.00	-	10,545,243.00
CONTRACTUAL	5,439,614.00	6,260,180.00	5,500.00	6,265,680.00	(650,000.00)	5,615,680.00
DEBT SERVICE	2,076,754.54	2,085,906.00	-	2,085,906.00	-	2,085,906.00
AGENCIES	-	-	-	-	-	-
CAPITAL	1,090,000.00	1,406,300.00	(91,870.00)	1,314,430.00	1,190,000.00	2,504,430.00
EQUIPMENT	657,525.07	171,250.00	-	171,250.00	-	171,250.00
<b>TOTALS</b>	<b>38,774,646.89</b>	<b>40,152,921.00</b>	<b>(136,486.15)</b>	<b>40,016,434.85</b>	<b>476,000.00</b>	<b>40,492,434.85</b>

57.00

<b>REVENUES</b>						
PROPERTY TAXES	16,172,483.34	16,380,327.00	-	16,130,327.00	-	16,130,327.00
UNASSIGNED FUND BALANCE:	303,135.90	-	113,513.85	113,513.85	476,000.00	589,513.85
MISC. REVENUES	22,299,027.65	23,772,594.00	-	23,772,594.00	-	23,772,594.00
<b>TOTALS</b>	<b>38,774,646.89</b>	<b>40,152,921.00</b>		<b>40,016,434.85</b>		<b>40,492,434.85</b>

CHANGE: TAX LEVY	-	207,844	(250,000)	(42,156)	-	(42,156)
CHANGE: TAX LEVY PERCENTAGE		1.29%		-0.26%		-0.26%
FULL VALUE TAX RATE (Gross)	23.69	23.72		23.35		23.35
CHANGE: FULL VALUE TAX RATE		0.03		(0.34)		(0.34)
CHANGE: FULL VALUE TAX RATE PERCENTAGE		0.13%		-1.44%		-1.44%

TAXABLE ASSESSMENT	682,756,410	690,860,876		690,860,876		690,860,876
	Assessor 12/9/2022	Assessor 11/22/2023		Assessor 11/22/2023		Assessor 11/22/2023

CITY OF JAMESTOWN  
2025 GENERAL FUND  
BUDGET

Tax increase  
on \$70,000 house  
127.40

EXPENDITURES/DEPARTMENTS	AGENCY	CODE	Meeting of 12/18/2023 2024	EXECUTIVE 10/08/24 2025	YOY BUDGET \$ CHANGE - 2025 vs 2024	2025 vs 2024 YOY CHANGE AS %
			FINAL ADOPTED BUDGET	EJT BUDGET		
SALARIES			19,569,925.85	19,818,694.00	248,768.15	1.3%
BENEFITS			10,545,243.00	12,615,831.00	2,070,588.00	19.6%
CONTRACTUAL			5,615,680.00	6,004,921.00	389,241.00	6.9%
DEBT SERVICE			2,085,906.00	2,294,897.00	208,991.00	10.0%
AGENCIES			-	-	-	0.0%
CAPITAL			2,504,430.00	2,445,000.00	(59,430.00)	-2.4%
EQUIPMENT			171,250.00	135,980.00	(35,270.00)	-20.6%
<b>TOTALS</b>			<b>40,492,434.85</b>	<b>43,315,323.00</b>	<b>2,822,888.15</b>	<b>7.0%</b>
<i>check</i>						
PROPERTY TAXES			16,130,327.00	17,362,441.00	1,232,114.00	7.6%
UNASSIGNED FUND			589,513.85	700,000.00	110,486.15	18.7%
BALANCE:						
MISC. REVENUES			23,772,594.00	25,252,882.00	1,480,288.00	6.2%
<b>TOTALS</b>			<b>40,492,434.85</b>	<b>43,315,323.00</b>	<b>2,822,888.15</b>	<b>7.0%</b>

CHANGE: TAX LEVY	(42,156)	1,232,114
CHANGE: TAX LEVY PERCENTAGE	-0.26%	7.64%
FULL VALUE TAX RATE (Gross)	23.35	25.17
CHANGE: FULL VALUE TAX RATE	(0.34)	1.82
CHANGE: FULL VALUE TAX RATE PERCENTAGE	-1.44%	7.79%
TAXABLE ASSESSMENT	690,860,876	690,000,547
	Assessor 11/22/2023	Assessor 08/23/2024
NYS PROPERTY TAX CAP (2025 estimated as of 10/4/2024)	16,715,485	16,804,490
OVER (UNDER) NYS PROPERTY TAX CAP	(585,158)	557,951
ADDITIONAL REVENUES AND/OR CUTS TO ACHIEVE ZERO TAX RATE INCREASE	(236,168)	1,250,928
CONSTITUTIONAL TAX MARGIN (estimated as of 10/8/2024)	3,076,053	1,961,197



CITY OF JAMESTOWN  
2025 GENERAL FUND  
BUDGET

Tax increase	Tax increase
on \$70,000 house	on \$70,000 house
540.40	127.40

EXPENDITURES / DEPARTMENTS	AGENCY	CODE	Meeting of 12/18/2023 2024	REQUESTED 9/27/24 2025	EXECUTIVE 10/08/24 2025	2025 version changes	YOY BUDGET \$ CHANGE - 2025 vs 2024	2025 vs 2024 YOY CHANGE AS %
			FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET			
SALARIES			19,569,925.85	20,318,931.29	19,818,694.00	(500,237.29)	248,768.15	1.3%
BENEFITS			10,545,243.00	12,845,706.99	12,615,831.00	(229,875.99)	2,070,588.00	19.6%
CONTRACTUAL			5,615,680.00	6,215,969.18	6,004,921.00	(211,048.18)	389,241.00	6.9%
DEBT SERVICE			2,085,906.00	2,294,897.01	2,294,897.00	(0.01)	208,991.00	10.0%
AGENCIES			-	-	-	-	-	0.0%
CAPITAL			2,504,430.00	3,250,000.00	2,445,000.00	(805,000.00)	(59,430.00)	-2.4%
EQUIPMENT			171,250.00	203,980.00	135,980.00	(68,000.00)	(35,270.00)	-20.6%
<b>TOTALS</b>			<b>40,492,434.85</b>	<b>45,129,484.48</b>	<b>43,315,323.00</b>	<b>(1,814,161.48)</b>	<b>2,822,888.15</b>	<b>7.0%</b>
<i>check</i>								
PROPERTY TAXES			16,130,327.00	21,437,892.48	17,362,441.00	(4,075,451.48)	1,232,114.00	7.6%
UNASSIGNED FUND			589,513.85	-	700,000.00	700,000.00	110,486.15	18.7%
BALANCE:			23,772,594.00	23,691,592.00	25,252,882.00	1,561,290.00	1,480,288.00	6.2%
MISC. REVENUES							2,822,888.15	7.0%
<b>TOTALS</b>			<b>40,492,434.85</b>	<b>45,129,484.48</b>	<b>43,315,323.00</b>	<b>(1,814,161.48)</b>		

CHANGE: TAX LEVY	(42,156)	5,307,565	1,232,114	(4,075,451)
CHANGE: TAX LEVY PERCENTAGE	-0.26%	32.90%	7.64%	-25.27%
FULL VALUE TAX RATE (Gross)	23.35	31.07	25.17	(5.90)
CHANGE: FULL VALUE TAX RATE	(0.34)	7.72	1.82	(5.90)
CHANGE: FULL VALUE TAX RATE PERCENTAGE	-1.44%	33.06%	7.79%	-25.27%
TAXABLE ASSESSMENT	690,860,876	690,000,547	690,000,547	-
	Assessor 11/22/2023	Assessor 08/23/2024	Assessor 08/23/2024	
NYS PROPERTY TAX CAP (2025 estimated as of 10/4/2024)	16,715,485	16,804,490	16,804,490	
OVER (UNDER) NYS PROPERTY TAX CAP	(585,158)	4,633,402	557,951	(4,075,451)
ADDITIONAL REVENUES AND/OR CUTS TO ACHIEVE ZERO TAX RATE INCREASE	(236,168)	5,326,379	1,250,928	(4,075,451)
CONSTITUTIONAL TAX MARGIN (estimated as of 10/8/2024)	3,076,053		1,961,197	1,961,197

CITY OF JAMESTOWN  
2025 GENERAL FUND  
BUDGET

Tax Increase on \$70,000 house	Tax Increase on \$70,000 house
540.40	127.40

			Meeting of 12/18/2023 2024	REQUESTED 9/27/24 2025	EXECUTIVE 10/08/24 2025	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
SALARIES	DEPT	CODE	FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
A1010	COUNCIL	A01	64,000.00	64,000.00	64,000.00	-	-	0.0%
A1210	MAYOR	A01	191,485.00	194,515.00	194,515.00	-	3,030.00	1.6%
A1315	COMPTROLLER	A01	230,480.75	258,374.00	253,374.00	(5,000.00)	22,893.25	9.9%
A1355	ASSESSOR	A01	215,851.00	138,188.60	150,754.00	12,565.40	(65,097.00)	-30.2%
A1410	CITY CLERK	A01	246,193.00	253,154.00	253,155.00	1.00	6,962.00	2.8%
A1420	CORP COUNSEL	A01	174,840.10	154,571.10	154,571.00	(0.10)	(20,269.10)	-11.6%
A1440	ENGINEER	A01	369,260.00	369,327.00	369,327.00	-	67.00	0.0%
A1620	CITY HALL	A01	140,386.00	143,786.00	138,786.00	(5,000.00)	(1,600.00)	-1.1%
A1621	DPW - STEELE	A01	13,500.00	-	-	-	(13,500.00)	-100.0%
A1640	CENTRAL GARAGE	A01	562,797.00	653,869.96	660,870.00	7,000.04	98,073.00	17.4%
A1641	FLEET MANAGEMENT	A01	-	-	-	-	-	0.0%
A1680	IT	A01	148,407.00	149,757.00	149,757.00	-	1,350.00	0.9%
A3020	COMMUNICATION	A03	-	-	-	-	-	0.0%
A3120	POLICE	A03	6,710,130.00	6,769,548.20	6,611,831.00	(157,717.20)	(98,299.00)	-1.5%
A3170	COURT SECURITY	A03	301,919.00	309,424.48	309,424.00	(0.48)	7,505.00	2.5%
A3310	TRAFFIC	A03	213,178.00	212,905.00	212,905.00	-	(273.00)	-0.1%
A3330	PARKING METER	A03	81,709.00	78,759.00	78,759.00	-	(2,950.00)	-3.6%
A3410	FIRE	A03	5,607,407.00	5,892,616.19	5,749,422.00	(143,194.19)	142,915.00	2.5%
A3510	ANIMAL CONTROL	A03	78,497.00	78,497.00	78,497.00	-	-	0.0%
A5010	STREETS ADMIN	A05	201,286.00	-	-	-	(201,286.00)	-100.0%
A5110	STREET MAINTENANCE	A05	1,154,808.00	1,638,385.54	1,610,472.00	(27,913.54)	455,664.00	39.5%
A5120	BRIDGE MAINTENANCE	A05	6,150.00	-	-	-	(6,150.00)	-100.0%
A5142	SNOW/ICE REMOVAL	A05	830,250.00	798,788.00	798,788.00	-	(31,462.00)	-3.8%
A5150	LEAF COLLECTION	A05	-	223,290.00	223,290.00	-	223,290.00	0.0%
A7020	PARKS/REC ADMIN	A07	183,782.00	-	-	-	(183,782.00)	-100.0%
A7110	PARKS	A07	747,610.00	1,032,966.22	1,032,968.00	1.78	285,358.00	38.2%
A7120	TREE MAINTENANCE	A07	205,000.00	227,927.00	227,927.00	-	22,927.00	11.2%
A7130	SUMMER YOUTH EMPLOYMENT	A07	80,500.00	14,880.00	(13,200.00)	(28,080.00)	(93,700.00)	-116.4%
A7140	SUMMER PLAYGROUND	A07	36,000.00	37,200.00	-	(37,200.00)	(36,000.00)	-100.0%
A7210	STADIUM	A07	105,000.00	282,320.00	166,620.00	(115,700.00)	61,620.00	58.7%
A7265	SKATING RINK	A07	-	-	-	-	-	0.0%
350	HUMAN RIGHTS	A08	-	-	-	-	-	0.0%
40	STORM SEWER	A08	179,375.00	190,274.00	190,274.00	-	10,899.00	6.1%
4170	STREET CLEANING	A08	490,125.00	151,608.00	151,608.00	-	(338,517.00)	-69.1%
<b>TOTALS</b>			<b>19,569,925.85</b>	<b>20,318,931.29</b>	<b>19,818,694.00</b>	<b>(500,237.29)</b>	<b>248,768.15</b>	<b>1.3%</b>

3.8% 1.3%

			Meeting of 12/18/2023 2024	REQUESTED 9/27/24 2025	EXECUTIVE 10/08/24 2025	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
BENEFITS	TYPE	CODE	FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
A9010	ERS	A09	923,493.00	1,019,922.38	1,038,080.00	18,157.62	114,587.00	12.4%
A9015	P/F RS	A09	2,721,262.00	3,204,936.00	3,064,194.00	(140,742.00)	342,932.00	12.6%
A9030	SOCIAL SECURITY	A09	1,391,440.00	1,445,590.37	1,363,924.00	(81,666.37)	(27,516.00)	-2.0%
A9040	WORKERS' COMP	A09	610,048.00	560,000.00	531,290.00	(28,710.00)	(78,758.00)	-12.9%
A9050	UNEMPLOYMENT INS	A09	-	5,000.00	5,000.00	-	5,000.00	0.0%
A9060	HEALTH INSURANCE	A09	4,524,000.00	6,160,393.61	6,163,478.00	3,084.39	1,639,478.00	36.2%
A9061	DENTAL INSURANCE	A09	375,000.00	449,864.64	449,865.00	0.36	74,865.00	20.0%
		A09	-	-	-	-	-	-
<b>TOTALS</b>			<b>10,545,243.00</b>	<b>12,845,706.99</b>	<b>12,615,831.00</b>	<b>(229,875.99)</b>	<b>2,070,588.00</b>	<b>19.6%</b>

21.8% 19.6%

CITY OF JAMESTOWN  
2025 GENERAL FUND  
BUDGET

Tax Increase	Tax Increase
on \$70,000 house	on \$70,000 house
540.40	127.40

CONTRACTUAL	DEPT	CODE	Meeting of 12/18/2023 2024 FINAL ADOPTED BUDGET	REQUESTED	EXECUTIVE	2025 EJT version changes	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
				9/27/24 2025 EJT BUDGET	10/08/24 2025 EJT BUDGET			
A1010	COUNCIL	A01	66,110.00	925.00	925.00	-	(65,185.00)	-98.6%
A1210	MAYOR	A01	29,150.00	44,655.00	41,355.00	(3,300.00)	12,205.00	41.9%
A1315	COMPTROLLER	A01	33,650.00	141,526.00	136,461.00	(5,065.00)	102,811.00	305.5%
A1355	ASSESSOR	A01	7,300.00	11,850.00	11,550.00	(300.00)	4,250.00	58.2%
A1410	CITY CLERK	A01	64,443.00	65,740.00	63,940.00	(1,800.00)	(503.00)	-0.8%
A1420	CORP COUNSEL	A01	10,400.00	43,250.00	28,250.00	(15,000.00)	17,850.00	171.6%
A1440	ENGINEER	A01	45,700.00	63,765.00	60,765.00	(3,000.00)	15,065.00	33.0%
A1620	CITY HALL	A01	331,300.00	371,000.00	359,000.00	(12,000.00)	27,700.00	8.4%
A1621	DPW - STEELE	A01	23,500.00	-	-	-	(23,500.00)	-100.0%
A1640	CENTRAL GARAGE	A01	766,800.00	702,200.00	692,200.00	(10,000.00)	(74,600.00)	-9.7%
A1641	FLEET MANAGEMENT	A01	21,750.00	-	-	-	(21,750.00)	-100.0%
A1680	IT	A01	92,045.00	107,203.48	107,203.00	(0.48)	15,158.00	16.5%
A1910	UNALLOCATED INSURANCE	A01	240,000.00	325,082.71	454,825.00	129,742.29	214,825.00	89.5%
A1930	JUDGMENTS & CLAIMS	A01	90,000.00	90,000.00	80,000.00	(10,000.00)	(10,000.00)	-11.1%
A1950	TAX ASSESSMENT	A01	127,682.00	130,000.00	110,000.00	(20,000.00)	(17,682.00)	-13.8%
A1989	CONTRACTUAL	A01	-	-	-	-	-	0.0%
A1990	CONTINGENCY	A01	350,000.00	350,000.00	350,000.00	-	-	0.0%
A3020	COMMUNICATION	A03	68,000.00	61,500.00	61,500.00	-	(6,500.00)	-9.6%
A3120	POLICE	A03	343,700.00	452,400.00	356,400.00	(96,000.00)	12,700.00	3.7%
A3170	COURT SECURITY	A03	1,000.00	500.00	500.00	-	(500.00)	-50.0%
A3310	TRAFFIC	A03	42,500.00	52,700.00	45,700.00	(7,000.00)	3,200.00	7.5%
A3330	PARKING METER	A03	2,000.00	1,688.00	1,688.00	-	(312.00)	-15.6%
A3410	FIRE	A03	258,300.00	313,204.00	295,204.00	(18,000.00)	36,904.00	14.3%
A3510	ANIMAL CONTROL	A03	40,200.00	41,200.00	41,200.00	-	1,000.00	2.5%
A5010	STREETS ADMIN	A05	2,850.00	-	-	-	(2,850.00)	-100.0%
A5110	STREET MAINTENANCE	A05	618,550.00	743,510.00	663,510.00	(80,000.00)	44,960.00	7.3%
20	BRIDGE MAINTENANCE	A05	-	-	-	-	-	0.0%
42	SNOW/ICE REMOVAL	A05	498,000.00	525,000.00	510,000.00	(15,000.00)	12,000.00	2.4%
A5150	LEAF COLLECTION	A05	-	-	-	-	-	0.0%
A5182	STREET LIGHTING	A05	516,000.00	497,200.00	497,200.00	-	(18,800.00)	-3.6%
A7020	PARKS/REC ADMIN	A07	3,600.00	-	-	-	(3,600.00)	-100.0%
A7110	PARKS	A07	235,550.00	277,265.00	267,265.00	(10,000.00)	31,715.00	13.5%
A7120	TREE MAINTENANCE	A07	20,300.00	26,700.00	23,700.00	(3,000.00)	3,400.00	16.7%
A7130	SUMMER YOUTH EMPLOYMENT	A07	-	-	-	-	-	0.0%
A7140	SUMMER PLAYGROUND	A07	1,600.00	-	-	-	(1,600.00)	-100.0%
A7150	CITY REC BASEBALL	A07	3,500.00	4,000.00	4,000.00	-	500.00	14.3%
A7210	STADIUM	A07	96,700.00	103,340.00	103,340.00	-	6,640.00	6.9%
A7265	SKATING RINK	A07	1,000.00	1,740.00	1,740.00	-	740.00	74.0%
A7270	BAND CONCERTS	A07	3,100.00	3,100.00	3,100.00	-	-	0.0%
A7520	HISTORICAL SOCIETY	A07	35,900.00	21,725.00	27,400.00	5,675.00	(8,500.00)	-23.7%
A7557	SPECIAL PROGRAMMING	A07	2,500.00	63,000.00	62,000.00	(1,000.00)	59,500.00	2380.0%
A8050	HUMAN RIGHTS	A08	-	3,000.00	2,000.00	(1,000.00)	2,000.00	0.0%
A8140	STORM SEWER	A08	75,000.00	120,000.00	100,000.00	(20,000.00)	25,000.00	33.3%
A8170	STREET CLEANING	A08	21,000.00	6,000.00	6,000.00	-	(15,000.00)	-71.4%
A8791	JURA	A08	425,000.00	450,000.00	435,000.00	(15,000.00)	10,000.00	2.4%
TOTALS			5,615,680.00	6,215,969.18	6,004,921.00	(211,048.18)	389,241.00	6.9%

10.7%

6.9%

CITY OF JAMESTOWN  
2025 GENERAL FUND  
BUDGET

Tax Increase	Tax Increase
on \$70,000 house	on \$70,000 house
540.40	127.40

			Meeting of 12/18/2023 2024	REQUESTED 9/27/24 2025	EXECUTIVE 10/08/24 2025	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
DEBT SERVICE	TYPE	CODE	FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
A9710.620	2011A VARIOUS	A09	305,000.00	320,000.00	320,000.00	-	15,000.00	4.9%
A9710.621	2013 GENERAL OBLIGATION	A09	395,000.00	405,000.00	405,000.00	-	10,000.00	2.5%
A9710.622	2015 GENERAL OBLIGATION	A09	180,000.00	190,000.00	190,000.00	-	10,000.00	5.6%
A9710.623	2019 REFUNDING ISSUE	A09	382,456.00	406,000.00	406,000.00	-	23,544.00	6.2%
A9710.624	2021 VARIOUS PURPOSE	A09	275,000.00	282,000.00	282,000.00	-	7,000.00	2.5%
A9711.719	INTEREST 2010A VARIOUS PURPOSE	A09	-	-	-	-	-	0.0%
A9711.720	INTEREST 2011A GENERAL OBLIGATION	A09	40,125.00	24,500.00	24,500.00	-	(15,625.00)	-38.9%
A9711.721	INTEREST 2013 GENERAL OBLIGATION	A09	93,925.00	81,419.00	81,419.00	-	(12,506.00)	-13.3%
A9711.722	INTEREST 2015 GENERAL OBLIGATION	A09	74,887.00	70,606.00	70,606.00	-	(4,281.00)	-5.7%
A9711.723	INTEREST 2019 REFUNDING ISSUE	A09	29,861.00	10,150.00	10,150.00	-	(19,711.00)	-66.0%
A9711.724	INTEREST 2021 VARIOUS PURPOSE	A09	121,545.00	114,530.00	114,530.00	-	(7,015.00)	-5.8%
A9730.000	PRINCIPAL BOND ANTICIPATION NOTE	A09	-	90,000.00	90,000.00	-	90,000.00	0.0%
A9731.000	INTEREST BOND ANTICIPATION NOTE	A09	181,325.00	300,692.01	300,692.00	(0.01)	119,367.00	65.8%
A9785.000	INSTALLMENT DEBT - BOU	A09	6,782.00	-	-	-	(6,782.00)	-100.0%
<b>TOTALS</b>			<b>2,085,906.00</b>	<b>2,294,897.01</b>	<b>2,294,897.00</b>	<b>(0.01)</b>	<b>208,991.00</b>	<b>10.0%</b>

			Meeting of 12/18/2023 2024	2025	2025
AGENCIES	TYPE	CODE	FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET
A7410	LIBRARY			-	-
A7520	HISTORICAL SOCIETY			-	-
A7621	GOLDEN AGE			-	-
A7623	SENIOR CITIZENS			-	-
<b>TOTALS</b>		<b>A07</b>		<b>-</b>	<b>-</b>

			Meeting of 12/18/2023 2024	REQUESTED 9/27/24 2025	EXECUTIVE 10/08/24 2025	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
CAPITAL	TYPE	CODE	FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
CHIPS		A09	1,590,000.00	2,430,000.00	2,430,000.00	-	840,000.00	52.8%
DPW EQUIPMENT		A09	375,000.00	450,000.00	-	(450,000.00)	(375,000.00)	-100.0%
POLICE		A09	164,430.00	-	-	-	(164,430.00)	-100.0%
FIRE		A09	65,000.00	80,000.00	-	(80,000.00)	(65,000.00)	-100.0%
PARKS EQUIPMENT		A09	150,000.00	275,000.00	-	(275,000.00)	(150,000.00)	-100.0%
PARKS - TREES		A09	15,000.00	15,000.00	15,000.00	-	-	0.0%
STADIUM		A09	15,000.00	-	-	-	(15,000.00)	-100.0%
STORM SEWERS		A09	75,000.00	-	-	-	(75,000.00)	-100.0%
SIDEWALK		A09	-	-	-	-	-	0.0%
ENGINEER		A09	55,000.00	-	-	-	(55,000.00)	-100.0%
<b>TOTALS</b>			<b>2,504,430.00</b>	<b>3,250,000.00</b>	<b>2,445,000.00</b>	<b>(805,000.00)</b>	<b>(59,430.00)</b>	<b>-2.4%</b>

CITY OF JAMESTOWN  
2025 GENERAL FUND  
BUDGET

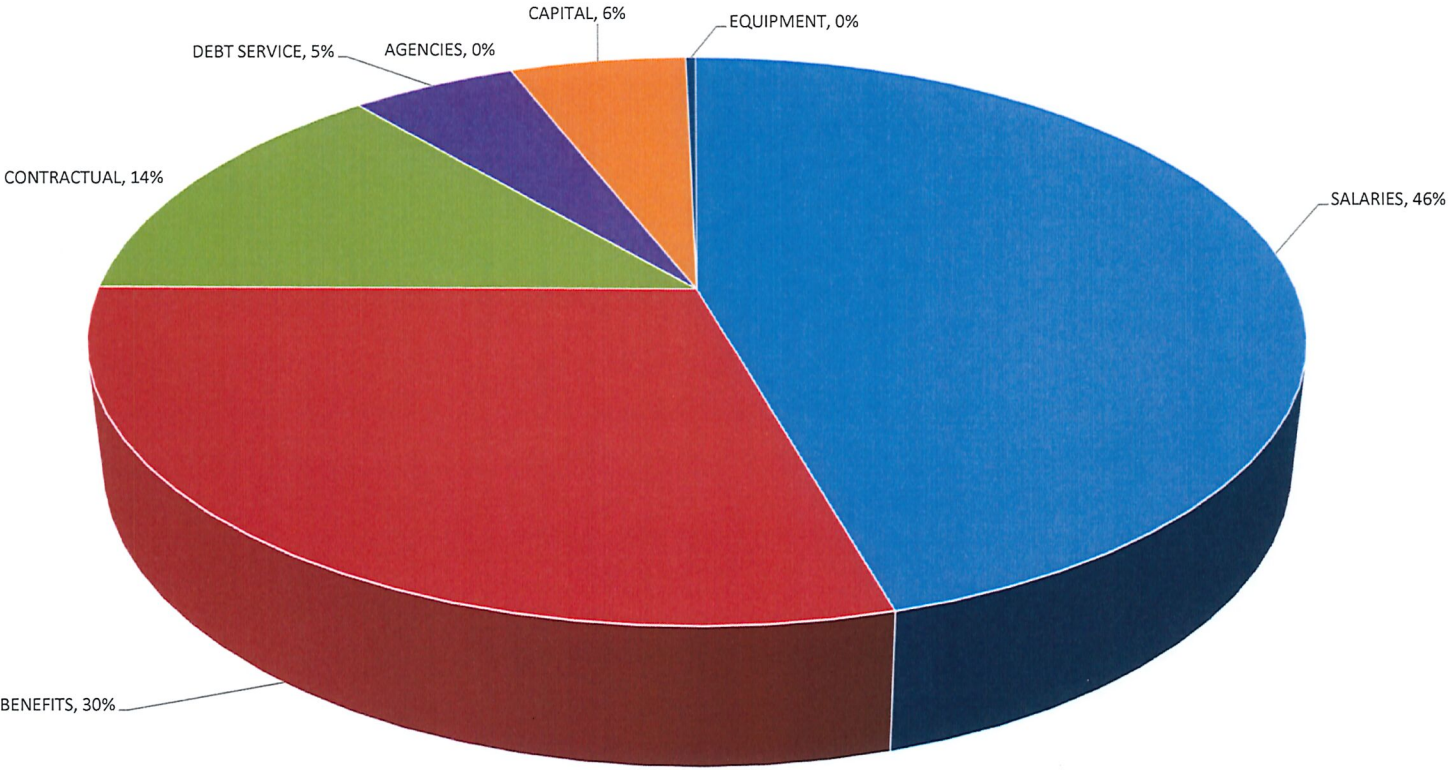
Tax increase on \$70,000 house	Tax increase on \$70,000 house
540.40	127.40

EQUIPMENT	TYPE	CODE	Meeting of 12/18/2023	REQUESTED	EXECUTIVE	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
			2024	9/27/24 2025	10/08/24 2025			
			FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
A1210	MAYOR	A01	-	1,500.00	-	(1,500.00)	-	0.0%
A1315	COMPTROLLER	A01	3,000.00	-	-	-	(3,000.00)	-100.0%
A1355	ASSESSOR	A01	4,500.00	5,000.00	3,500.00	(1,500.00)	(1,000.00)	-22.2%
A1410	CITY CLERK	A01	1,900.00	6,200.00	-	(6,200.00)	(1,900.00)	-100.0%
A1420	CORP COUNSEL	A01	-	1,500.00	-	(1,500.00)	-	0.0%
A1440	ENGINEER	A01	1,500.00	10,500.00	10,500.00	-	9,000.00	600.0%
A1620	CITY HALL	A01	45,000.00	-	-	-	(45,000.00)	-100.0%
A1621	DPW - STEELE	A01	-	-	-	-	-	0.0%
A1640	CENTRAL GARAGE	A01	15,000.00	15,000.00	15,000.00	-	-	0.0%
A1641	FLEET MANAGEMENT	A01	-	-	-	-	-	0.0%
A1680	IT	A01	-	30,100.00	4,600.00	(25,500.00)	4,600.00	0.0%
A3020	COMMUNICATION	A03	3,000.00	10,000.00	10,000.00	-	7,000.00	233.3%
A3120	POLICE	A03	52,100.00	42,980.00	33,980.00	(9,000.00)	(18,120.00)	-34.8%
A3170	COURT SECURITY	A03	-	-	-	-	-	0.0%
A3310	TRAFFIC	A03	6,000.00	6,000.00	6,000.00	-	-	0.0%
A3330	PARKING METER	A03	-	1,900.00	1,900.00	-	1,900.00	0.0%
A3410	FIRE	A03	12,250.00	20,000.00	11,500.00	(8,500.00)	(750.00)	-6.1%
A3510	ANIMAL CONTROL	A03	-	1,000.00	1,000.00	-	1,000.00	0.0%
A5120	STREET MAINTENANCE	A05	10,000.00	3,000.00	-	(3,000.00)	(10,000.00)	-100.0%
A5150	LEAF COLLECTION	A05	-	5,000.00	5,000.00	-	5,000.00	0.0%
A7020	PARKS/REC ADMIN	A07	-	-	-	-	-	0.0%
A7110	PARKS	A07	10,000.00	27,300.00	16,000.00	(11,300.00)	6,000.00	60.0%
A7120	TREE MAINTENANCE	A07	2,000.00	2,000.00	2,000.00	-	-	0.0%
A7210	STADIUM	A07	-	14,000.00	14,000.00	-	14,000.00	0.0%
A7265	SKATING RINK	A07	-	-	-	-	-	0.0%
A7520	HISTORICAL SOCIETY	A07	-	-	-	-	-	0.0%
A8170	STREET CLEANING	A07	5,000.00	1,000.00	1,000.00	-	(4,000.00)	-80.0%
<b>TOTALS</b>			<b>171,250.00</b>	<b>203,980.00</b>	<b>135,980.00</b>	<b>(68,000.00)</b>	<b>(35,270.00)</b>	<b>-20.6%</b>

APPROPRIATION SUMMARY	TYPE	CODE	Meeting of 12/18/2023	REQUESTED	EXECUTIVE	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
			2024	9/27/24 2025	10/08/24 2025			
			FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
GENERAL GOVERNMENT SUPPORT		A01	4,727,929.85	4,896,539.85	4,919,183.00	22,643.15	191,253.15	4.0%
PUBLIC SAFETY		A03	13,821,890.00	14,346,821.87	13,907,410.00	(439,411.87)	85,520.00	0.6%
TRANSPORTATION		A05	3,837,894.00	4,434,173.54	4,308,260.00	(125,913.54)	470,366.00	12.3%
RECREATION		A07	1,778,642.00	2,140,463.22	1,939,860.00	(200,603.22)	161,718.00	9.1%
HOME & COMMUNITY		A08	1,190,500.00	920,882.00	884,882.00	(36,000.00)	(305,618.00)	-25.7%
UNDISTRIBUTED		A09	15,135,579.00	18,390,604.00	17,355,728.00	(1,034,876.00)	2,220,149.00	14.7%
<b>TOTALS</b>		<b>TOTAL</b>	<b>40,492,434.85</b>	<b>45,129,484.48</b>	<b>43,315,323.00</b>	<b>(1,814,161.48)</b>	<b>2,822,888.15</b>	<b>7.0%</b>

SALARY BREAKDOWN	TYPE	CODE	Meeting of 12/18/2023	REQUESTED	EXECUTIVE	2025	YOY BUDGET \$ CHANGE	YOY CHANGE AS %
			2024	9/27/24 2025	10/08/24 2025			
			FINAL ADOPTED BUDGET	EJT BUDGET	EJT BUDGET	EJT version changes		
POLICE			7,090,546.00	7,157,469.68	6,999,752.00	(157,717.68)	(90,794.00)	-1.3%
FIRE			5,607,407.00	5,892,616.19	5,749,422.00	(143,194.19)	142,015.00	2.5%
DPW & PARKS			4,965,965.00	5,608,199.72	5,401,308.00	(206,891.72)	435,343.00	8.8%
ADMINISTRATION			1,906,007.85	1,660,645.70	1,668,212.00	7,566.30	(237,795.85)	-12.5%
<b>TOTALS</b>			<b>19,569,925.85</b>	<b>20,318,931.29</b>	<b>19,818,694.00</b>	<b>(500,237.29)</b>	<b>248,768.15</b>	<b>1.3%</b>

City of Jamestown 2025 General Fund Executive Budget \$43,315,323



■ SALARIES ■ BENEFITS ■ CONTRACTUAL ■ DEBT SERVICE ■ AGENCIES ■ CAPITAL ■ EQUIPMENT

CITY OF JAMESTOWN  
2025 GENERAL FUND BUDGET  
ANALYSIS OF REVENUES

ACCT. NO	ACCOUNT NAME	FINAL ACTUAL 2020	FINAL ACTUAL 2021	FINAL ACTUAL 2022	Pre-Audit ACTUAL 2023	ADOPTED BUDGET 2024	EXECUTIVE BUDGET 2025
1051	A1051 Gain on Tax Acquired Pr Misc	-	3,040.58	-	16,502.00	-	-
1080	A1080 Federal Housing Paymer Misc	37,850.87	39,118.16	39,937.12	59,686.00	37,614.00	68,963.00
1081	A1081 Payments In Lieu of Tax Misc	263,646.15	238,444.33	206,474.80	200,138.56	198,200.00	204,995.00
1090	A1090 Interest & Penalty on Ta Fines	28,320.12	28,708.30	31,485.97	29,439.69	29,500.00	29,331.00
1110	A1110 Sales Tax Sales	6,810,481.68	7,958,124.49	8,137,419.77	8,522,825.39	8,957,572.00	8,634,168.00
1170	A1170 Franchise Fee Fines	368,503.41	348,402.99	340,910.23	314,817.53	320,000.00	310,000.00
1230	A1230 City Treasurer's Fees Fines	75,455.00	73,035.00	73,024.00	67,102.00	71,250.00	66,401.00
1232	A1232 School Tax Collection Fe Fines	-	-	-	-	-	-
1250	A1250 Assessor's Fees Fines	73,598.14	40,000.00	-	-	-	-
1255	A1255 City Clerk's Fees Fines	52,314.12	101,181.25	99,089.33	102,485.15	101,371.00	109,847.00
1311	A1311 Utilities Gross Receipts Misc	105,707.25	108,095.24	130,225.86	139,377.92	108,709.00	97,141.00
1520	A1520 Police Dept. Fees Fines	9,797.50	10,838.92	14,353.75	18,023.25	15,000.00	23,729.00
1540	A1540 Fire Dept. Fees Fines	24,350.00	19,400.00	16,889.74	19,742.06	23,425.00	24,600.00
1545	A1545 EMS Billing Fines	74,100.00	80,540.25	336,734.87	326,288.87	550,000.00	375,000.00
1550	A1550 Dog Violations Fines	830.00	250.00	684.00	1,630.00	1,369.00	947.00
1589	A1589 Traffic Control Fees Fines	686.92	934.58	188.87	1,230.25	700.00	1,063.00
1590	A1590 Parking Violations Fines	133,575.08	179,797.25	264,293.21	324,835.41	300,000.00	333,665.00
1710	A1710 Public Works Services Fines	50,995.75	61,761.27	42,997.86	45,401.01	56,490.00	73,011.00
1720	A1720 Parking Lots & Garages Fines	15,885.53	(0.00)	395.76	18,259.91	25,000.00	10,453.00
1740	A1740 On Street Parking Meter Fines	76,443.45	88,640.87	90,976.01	78,238.71	100,000.00	79,870.00
2001	A2001 Park Fees Fines	675.00	44,714.00	38,917.52	43,065.00	47,959.00	59,824.00
2070	A2070 Contributions-Private Ag Fines	1,618.84	1,859.00	1,230.00	500.00	-	-
2401	A2401 Interest On Investments Misc	21,831.95	10,903.32	41,667.71	438,237.34	500,000.00	420,000.00
2412	A2412 Rentals of Real Property Misc	251,258.82	256,253.82	310,559.67	317,335.10	302,899.00	335,430.00
2501	A2501 Business Licenses Fines	30,302.50	26,827.50	25,107.50	24,432.50	30,000.00	36,263.00
2540	A2540 Bingo Fees Fines	-	-	-	-	-	-
2542	A2542 Dog Licenses Fines	16,151.00	16,357.00	15,236.00	14,977.00	17,162.00	14,744.00
2545	A2545 Automatic Device Licens Fines	1,700.00	2,000.00	1,500.00	1,700.00	2,000.00	2,667.00
2546	A2546 Marriage Licenses Fines	3,875.00	4,282.50	4,382.50	3,710.00	4,390.00	3,943.00
2555	A2555 Building Permits Fines	28,922.01	15,676.50	24,718.43	27,082.50	28,933.00	32,792.00
2560	A2560 Street Opening Permits Fines	125,880.00	136,810.00	138,895.00	140,375.00	140,000.00	138,050.00
2570	A2570 Special Event / Vendor F Fines	1,625.00	2,982.00	3,905.00	4,655.00	5,320.00	8,913.00
2590	A2590 Encroachment Permits Fines	5,225.00	4,900.00	4,700.00	5,275.00	4,625.00	6,733.00
2610	A2610 Fines & Forfeited Bail Fines	30,864.04	31,861.12	29,914.00	52,985.04	50,000.00	42,580.00
2660	A2660 Sales of Real Property Misc	-	-	5,000.00	4,000.00	-	4,000.00
2701	A2701 Refunds of Appropriates Misc	120,511.42	200,951.90	44,311.16	153,786.47	14,322.00	43,997.00
2770	A2770 Other Unclassified Reve Misc	312,007.91	271,293.67	319,793.77	205,012.02	1,000.00	7,833.00
2815	A2815 PILOT - Electric Utility	2,174,725.08	2,191,937.02	2,238,783.65	2,256,775.16	2,255,663.00	2,476,504.00
2816	A2816 PILOT - Water Utility	975,610.31	969,217.60	1,011,842.11	1,033,386.99	1,024,897.00	1,017,050.00
2817	A2817 PILOT - District Heat Utility	84,674.43	79,983.54	84,316.89	67,647.51	92,101.00	101,895.00
2818	A2818 PILOT - Waste Water Utility	456,290.55	446,141.25	472,691.43	458,359.38	459,929.00	475,677.00
2819	A2819 PILOT - Solid Waste Utility	227,890.74	228,290.94	237,040.62	265,966.11	274,007.00	281,919.00
3001	A3001 State Aid Per Capita State	5,572,280.00	4,572,280.00	5,572,280.00	4,572,280.00	5,272,280.00	4,572,280.00
3005	A3005 State Aid Mortgage Tax State	144,875.94	215,637.15	277,065.53	226,570.09	200,000.00	170,000.00
3021	A3021 State Aid Court Facilities State	26,133.00	42,442.00	20,550.00	24,310.00	52,551.00	32,225.00
3089	A3089 State Aid Other State	-	-	-	-	-	530,940.00
3330	A3330 State Aid Court Security State	190,789.45	226,588.57	257,902.34	347,265.68	302,917.00	360,000.00
3501	A3501 State Highway Aid - CHH State	943,743.92	1,910,642.73	2,271,174.24	2,609,941.12	1,590,000.00	2,430,000.00
3589	A3589 State Highway Maintens State	203,439.07	203,433.26	203,433.06	203,433.26	203,439.00	203,439.00
4990	A4990 FEDERAL SOURCES. AMI Federal	60,666.96	56,878.16	4,828,768.24	50,389.58	-	1,000,000.00
	<b>TOTALS</b>	<b>20,216,108.91</b>	<b>21,551,458.03</b>	<b>28,311,783.52</b>	<b>23,838,876.56</b>	<b>23,772,594.00</b>	<b>25,252,882.00</b>
	<b>BPU PILOT</b>	<b>3,919,191.11</b>	<b>3,915,570.35</b>	<b>4,044,674.70</b>	<b>4,081,535.15</b>	<b>4,106,597.00</b>	<b>4,353,045.00</b>
	<b>STATE AID</b>	<b>7,081,261.38</b>	<b>7,171,023.71</b>	<b>8,602,411.17</b>	<b>7,983,800.15</b>	<b>7,621,187.00</b>	<b>8,298,884.00</b>
	<b>MISC. REVENUE</b>	<b>9,154,989.46</b>	<b>10,407,985.81</b>	<b>10,835,929.41</b>	<b>11,723,151.68</b>	<b>12,044,810.00</b>	<b>11,600,953.00</b>
	<b>TOTAL</b>	<b>20,155,441.95</b>	<b>21,494,579.87</b>	<b>23,483,015.28</b>	<b>23,788,486.98</b>	<b>23,772,594.00</b>	<b>24,252,882.00</b>
	<b>Real Property Taxes</b>	<b>329,817.14</b>	<b>309,311.37</b>	<b>277,897.89</b>	<b>305,766.25</b>	<b>265,314.00</b>	<b>303,289.00</b>
	<b>Sales Tax</b>	<b>6,810,481.68</b>	<b>7,958,124.49</b>	<b>8,137,419.77</b>	<b>8,522,825.39</b>	<b>8,957,572.00</b>	<b>8,634,168.00</b>
	<b>Other Non-Property Taxes</b>	<b>675,577.92</b>	<b>670,714.48</b>	<b>643,249.42</b>	<b>623,782.60</b>	<b>601,330.00</b>	<b>583,389.00</b>
	<b>Departmental Income</b>	<b>387,339.23</b>	<b>486,877.14</b>	<b>806,431.59</b>	<b>876,714.47</b>	<b>1,119,943.00</b>	<b>982,162.00</b>
	<b>Other Local Revenue</b>	<b>4,870,964.60</b>	<b>4,898,528.68</b>	<b>5,015,605.44</b>	<b>5,475,598.12</b>	<b>5,207,248.00</b>	<b>5,450,990.00</b>
	<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>State Aid</b>	<b>7,081,261.38</b>	<b>7,171,023.71</b>	<b>8,602,411.17</b>	<b>7,983,800.15</b>	<b>7,621,187.00</b>	<b>8,298,884.00</b>
	<b>TOTAL</b>	<b>20,155,441.95</b>	<b>21,494,579.87</b>	<b>23,483,015.28</b>	<b>23,788,486.98</b>	<b>23,772,594.00</b>	<b>24,252,882.00</b>
	<b>FOR NYS OSC ANNUAL REPORT:</b>						
	<b>Real Property Tax Items</b>	<b>329,817.14</b>	<b>309,311.37</b>	<b>277,897.89</b>	<b>305,766.25</b>	<b>265,314.00</b>	<b>303,289.00</b>
	<b>Non Property Tax Items</b>	<b>7,284,692.34</b>	<b>8,414,622.72</b>	<b>8,608,555.86</b>	<b>8,977,020.84</b>	<b>9,386,281.00</b>	<b>9,041,309.00</b>
	<b>Departmental Income</b>	<b>588,706.49</b>	<b>701,093.39</b>	<b>978,544.92</b>	<b>1,046,301.62</b>	<b>1,292,564.00</b>	<b>1,158,410.00</b>
	<b>Use of Money &amp; Property Licenses &amp; Permits</b>	<b>273,090.77</b>	<b>267,157.14</b>	<b>357,227.38</b>	<b>759,572.44</b>	<b>802,899.00</b>	<b>759,430.00</b>
	<b>Fines &amp; Forfeitures</b>	<b>30,864.04</b>	<b>31,861.12</b>	<b>29,914.00</b>	<b>52,985.04</b>	<b>50,000.00</b>	<b>42,580.00</b>
	<b>Misc. Local Sources</b>	<b>434,138.17</b>	<b>474,104.57</b>	<b>365,334.99</b>	<b>359,298.49</b>	<b>15,322.00</b>	<b>51,830.00</b>
	<b>Interfund Revenues (BPU)</b>	<b>3,919,191.11</b>	<b>3,915,570.35</b>	<b>4,044,674.70</b>	<b>4,081,535.15</b>	<b>4,106,597.00</b>	<b>4,353,045.00</b>
	<b>State Aid</b>	<b>7,141,928.34</b>	<b>7,227,901.87</b>	<b>13,431,179.41</b>	<b>8,034,189.73</b>	<b>7,621,187.00</b>	<b>9,298,884.00</b>
	<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL</b>	<b>20,216,108.91</b>	<b>21,551,458.03</b>	<b>28,311,783.52</b>	<b>23,838,876.56</b>	<b>23,772,594.00</b>	<b>25,252,882.00</b>

CITY OF JAMESTOWN  
2025 GENERAL FUND BUDGET

FUND BALANCE ANALYSIS

Non spendable fund balance	\$	1,171,897.00
Assigned fund balance		378,136.00
Unassigned fund balance		<u>7,682,845.00</u>
TOTAL AUDITED FUND BALANCE, 12/31/2022	\$	9,232,878.00

APPROPRIATED FOR 2023 BUDGET:

Executive Budget - From Unassigned	303,136.00
City Council Budget - Unassigned	<u>75,000.00</u>
TOTAL	378,136.00

ESTIMATED SURPLUS (DEFICIT) FOR 2023 BUDGET - Breakeven projected for 2023 budget prior to 2023 audit

ESTIMATED FUND BALANCE 12/31/2023 \$ 8,854,742.00

APPROPRIATED FOR 2024 BUDGET:

Executive Budget - From Unassigned	-	
City Council Budget - Unassigned	<u>589,514.00</u>	To correct errors in 2024 Executive Budget
TOTAL	589,514.00	

ESTIMATED SURPLUS (DEFICIT) FOR 2024 BUDGET (2,500,000.00) Projected deficit in addition to \$589,514 used from fund balance

ESTIMATED FUND BALANCE 12/31/2024 5,765,228.00

APPROPRIATED FOR 2025 BUDGET:

Executive Budget - From Unassigned	700,000.00
City Council Budget - Unassigned	<u>-</u> To be determined
TOTAL	700,000.00

REMAINING FUND BALANCE FOR 2025 BUDGET \$ 5,065,228.00 Unassigned portion of fund balance estimated at \$4,500,000

THIS IS JUST AN ESTIMATE - 2023 AUDIT UNDERWAY/OUTSTANDING AND 2024 IS AN APPROXIMATION



# Tax Cap Form

City of Jamestown (060222000000)

iscal Year Ending: 12/31/2025

## Summary

### Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2024	\$16,130,327
✓	Tax Cap Reserve Offset from FYE 2023 Used to Reduce FYE 2024 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2024	---
✓	Tax Base Growth Factor	1.0023
✓	PILOTs Receivable FYE 2024	\$121,737
✓	Tort Exclusion Amount Claimed in FYE 2024	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2025	\$122,545
✓	Available Carryover from FYE 2024	\$250,732
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$16,743,134</b>

### Adjustments for Transfer of Local Government Functions

✓	Costs Incurred from Transfer of Local Government Functions	\$0
✓	Savings Realized from Transfer of Local Government Functions	\$0
	<b>Total Adjustments</b>	<b>\$0</b>
	<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$16,743,134</b>

### Exclusions

✓	Tort Exclusion	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
✓	Police and Fire Retirement System Exclusion	\$61,356
	<b>Total Exclusions</b>	<b>\$61,356</b>
	<b>Your FYE 2025 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$16,804,490</b>

✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2025 Levy	---
✓	FYE 2025 Proposed Levy, Net of Reserve	\$17,362,441
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>(\$557,951)</b>
✓	Do you plan to override the Tax Cap for FYE 2025 ?	Yes

## History

Date and Time	Status Changed To	User
02/13/2024 11:44:48 AM	Form was created (Form Status set to: Unsubmitted)	Ericka Thomas

HISTORY OF SALES TAX REVENUES

YEAR	AMOUNT	PERCENTAGE INCREASE
2013	\$ 5,786,963	
2013	\$ 5,783,588	\$ (3,375) -0.06%
2014	\$ 5,959,550	\$ 175,962 3.04%
2015	\$ 5,957,558	\$ (1,992) -0.03%
2016	\$ 5,875,625	\$ (81,933) -1.38%
2017	\$ 6,109,548	\$ 233,923 3.98%
2018	\$ 6,434,338	\$ 324,790 5.32%
2019	\$ 6,715,250	\$ 280,912 4.37%
2020	\$ 6,810,482	\$ 95,232 1.42%
2021	\$ 7,958,124	\$ 1,147,642 16.85%
2022	\$ 8,137,420	\$ 179,296 2.25%
2023	\$ 8,522,825	\$ 385,405 4.74%
2024	\$ -	\$ (8,522,825) -100.00%
TEN YEAR AVERAGE INCREASE**	\$ 60,522,596.18	\$ 1,591,595.18 2.63%

\*\* excludes 2021 COVID year

2024 Budget	\$ 8,957,572	5.1% Increase v '23	2023	
2024 YTD	44.9%	4,024,743 (2 payments of 4)	4,097,803	(73,060) -1.8%

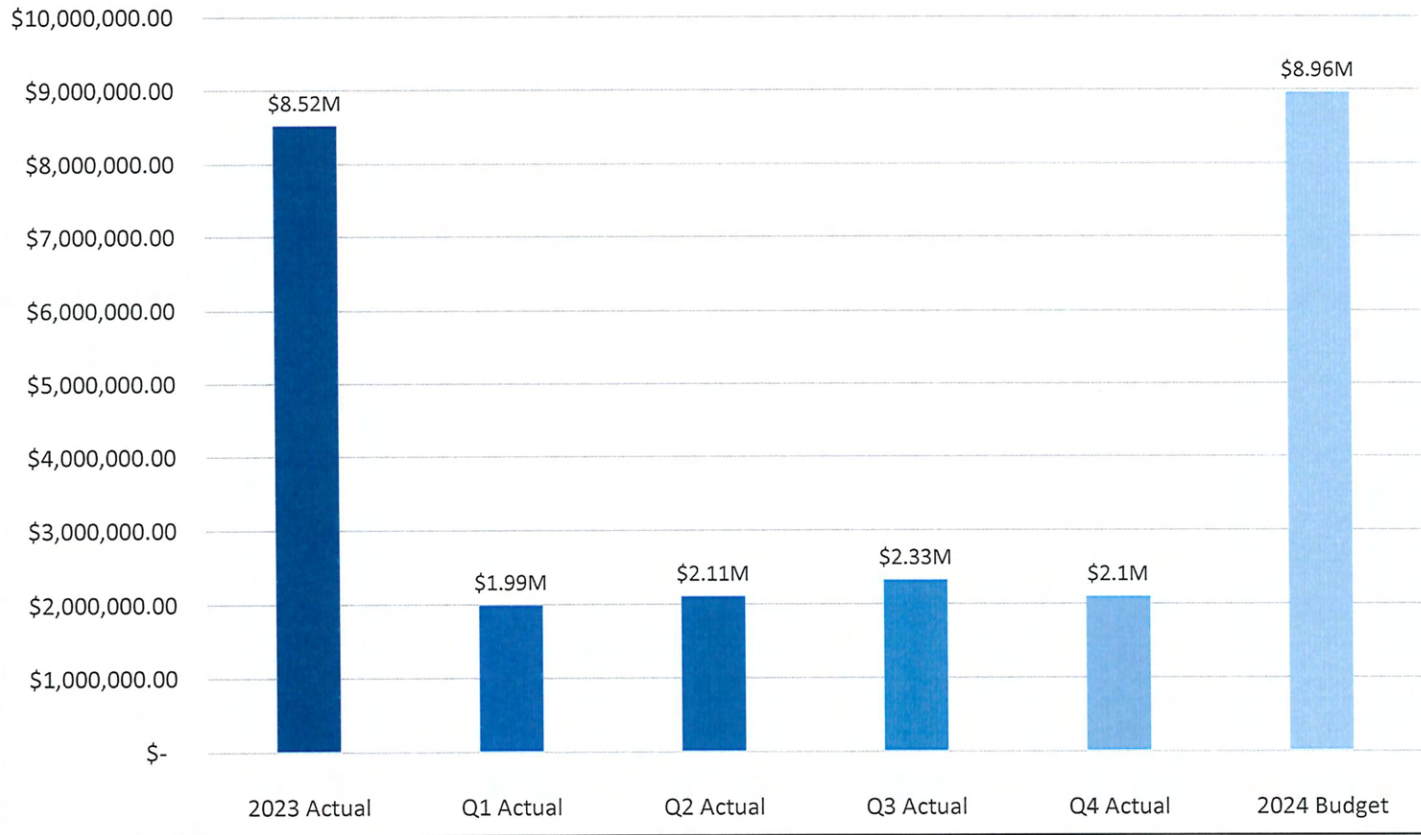
2024 Projected	8,412,929	1ST QUARTER	May 1st
		\$ 1,990,884	2023
2025 Executive Budget	8,634,168	\$ 1,917,994	2024
		\$ (72,891)	YOY Increase -3.66%

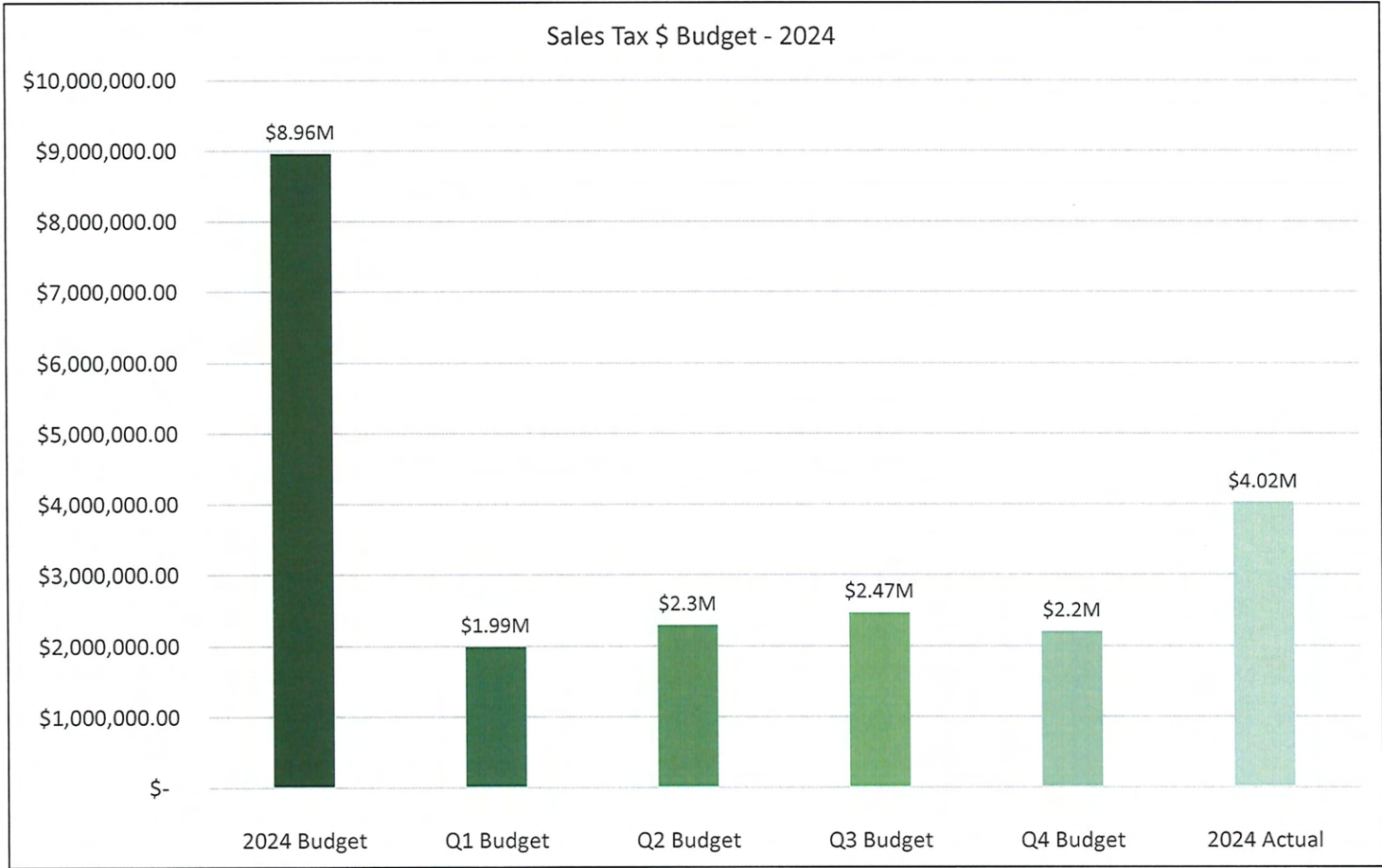
	2ND QUARTER	August 1st
	\$ 2,106,919	2023
	\$ 2,106,749	2024
	\$ (170)	YOY Increase -0.01%

	3RD QUARTER	November 1st
	\$ 2,325,482	2023
		2024
	\$ (2,325,482)	YOY Increase -100.00%

	4TH QUARTER	February 1st
	\$ 2,099,540	2023
		2024
	\$ (2,099,540)	YOY Increase -100.00%

Sales Tax \$ 2023 - 2024 Budget





CITY OF JAMESTOWN

GENERAL PURPOSE STATE AID

YEAR	AMOUNT	
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	Cut in AIM: \$362,203 (7.25%)
2011	\$ 4,572,280	Additional cut in AIM: \$93,312 (Total 9.10%)
2012	\$ 4,572,280	
2013	\$ 4,572,280	
2014	\$ 4,572,280	
2015	\$ 4,572,280	
2016	\$ 4,572,280	
2017	\$ 5,572,280	Includes \$1 million transitional aid
2018	\$ 5,572,280	Includes \$1 million transitional aid
2019	\$ 5,572,280	<u>Anticipated</u> , includes \$1 million transitional aid
2020	\$ 5,572,280	
2021	\$ 4,572,280	
2022	\$ 5,572,280	
2023	\$ 4,572,280	
2024	\$ 5,572,280	Budgeted
2025	\$ 5,103,220	Includes <u>anticipated</u> Temporary Municipal Assistance fo \$530,940 (2 year of 2-year agreement)

**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>
2025	691,384,697	75.0%	921,846,263	17,362,441
2024	690,860,876	73.0%	946,384,762	16,130,327
2023	682,671,310	88.0%	775,762,852	16,172,483
2022	682,229,525	93.2%	732,005,928	16,127,128
2021	676,794,577	96.2%	703,528,666	16,030,077
2020	674,839,617	98.6%	684,421,518	15,984,924
2019	671,514,081	100.00%	671,514,081	16,011,982
2018	667,872,364	100.00%	667,872,364	16,011,982
2017	666,586,989	100.00%	666,586,989	15,844,270
2016	665,295,115	100.00%	665,295,115	15,694,050
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%
2016	23.58	4.01%	8.55	-6.86%	19.62	-2.00%
2017	23.75	0.72%	8.48	-0.82%	19.56	-0.31%
2018	23.97	0.93%	8.44	-0.47%	19.43	-0.66%
2019	23.83	-0.58%	8.39	-0.59%	19.30	-0.67%
2020	23.67	-0.67%	8.53	1.67%		-100.00%
2021	23.69	0.08%	8.88	4.10%		#DIV/0!
2022	23.69	0.00%	8.70	-2.03%		#DIV/0!
2023	23.68	-0.04%	8.87	1.95%		#DIV/0!
2024	23.34	-1.44%	9.51	7.22%		#DIV/0!

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

**CITY OF JAMESTOWN  
CONSTITUTIONAL TAX MARGIN AND LIMIT  
ESTIMATED 12/31/2025**

As of 10/08/2024

Fiscal Year Ending 12/31	Assessed Valuation 7/1	Equalization Rate	Full Valuation	
2024	691,384,697	0.7500	921,846,263	From Assessor for 2025 - 6/18/24 Assessment Roll - State website
2023	690,860,876	0.7300	946,384,762	Amounts from NYS Constitutional Tax Form
2022	682,671,310	0.8800	775,762,852	Amounts from NYS Constitutional Tax Form
2021	682,229,525	0.9320	732,005,928	Amounts from NYS Constitutional Tax Form
2020	676,794,577	0.9620	703,528,666	Amounts from NYS Constitutional Tax Form
Total Five Year Full Valuation			4,079,528,471	
Five Year Average Full Valuation			815,905,694	
Tax Limit - 2% of Average Five Year			<u>16,318,114</u>	
2025 Tax Levy less Statutory Exclusions:				
Total tax levy for 2025		***	17,362,441	Exceeds (Below) Tax Cap Limit 557,951

Statutory Exclusions from Constitutional Tax Limit:

Debt Service for General Obligation Bonds (2,294,897) updated 6/21/24 for 2025

Revenues Designated by Law for Debt Service

Parking lots and Garages 10,453 Executive Budget 10/08/2024

Budgetary appropriations for capital & equipment expenditures to exclude: Executive Budget 10/08/2024

100 Equipment Accounts	Equipment	(76,080)	(76,080)
Street Maintenance 400 Account	Contractual	(565,000)	
Storm Sewer 400 Account	Contractual	(65,000)	(630,000)
Tree Capital Account	Capital	(15,000)	
Police Capital Account	Capital	-	
DPW Capital Equipment	Capital	-	
Parks Capital Equipment	Capital	-	
Stadium Capital Account	Capital	-	
Storm Sewer Capital Account	Capital	-	
Engineer Capital Account	Capital	-	
Fire Capital Account	Capital	-	(15,000)
		<u>(721,080)</u>	<u>(721,080)</u>
Total Exclusions for 2025		<u>(3,005,524)</u>	
Tax levy subject to constitutional tax limit		14,356,917	
Constitutional tax margin		<u>1,961,197</u>	
Percentage of tax limit exhausted		<u>87.98%</u>	

0

0

as of 6/21/24 (EIT):	Principal	Interest	Total
2019 PUBLIC IMPROVEMENT	406,000	10,150	416,150
2011A PUBLIC IMPROVEMENT REFUNDING	320,000	24,500	344,500
2013 GENERAL OBLIGATION	405,000	81,419	486,419
2015 PUBLIC IMPROVEMENT	190,000	70,606	260,606
2021 PUBLIC IMPROVEMENT	282,000	114,530	396,530
2024 BAN	90,000	300,692	390,692
Total Long Term Debt for 2025	1,693,000	601,897	2,294,897



CITY OF JAMESTOWN  
SCHEDULE OF LONG-TERM DEBT

GENERAL FUND		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	Principal	Interest
<b>2019 PUBLIC IMPROVEMENT</b>																					
<b>REFUNDED 2010A</b>	Principal	382,456	406,000																	June 1	June 1, December 1
	Interest	29,861	10,150																		5.00%
	Total	412,317	416,150																		
<b>2011A PUBLIC IMPROVEMENT REFUNDING</b>																					
<b>REFUNDED 2020</b>	Principal	305,000	320,000	330,000																June 1	June 1, December 1
	Interest	40,125	24,500	8,250																	3.50% 2012 thru 2018
	Total	345,125	344,500	338,250																	4.00% 2019 thru 2024
																					4.125% in 2025, 4.25% in 2026
<b>2013 GENERAL OBLIGATION</b>																					
<b>DEFEASD IDA BONDS</b>	Principal	395,000	405,000	415,000	435,000	450,000	470,000	180,000												February 1	February 1, August 1
	Interest	93,925	81,419	67,575	52,157	35,000	16,600	3,600													2.00% 2014 thru 2019
	Total	488,925	486,419	482,575	487,157	485,000	486,600	183,600													2.25% to 4.00% 2020 to 2030
<b>2015 PUBLIC IMPROVEMENT</b>																					
	Principal	180,000	190,000	195,000	205,000	210,000	210,000	225,000	225,000	235,000	245,000	255,000	260,000							January 15	January 15, July 15
	Interest	74,887	70,606	65,913	60,657	54,688	48,388	41,863	35,113	28,066	20,566	12,594	4,225								2.25% to 4.00%, Average 3.00%
	Total	254,887	260,606	260,913	265,657	264,688	258,388	266,863	260,113	263,066	265,566	267,594	264,225								
<b>2021 PUBLIC IMPROVEMENT</b>																					
<b>\$5,155,000</b>	Principal	275,000	282,000	290,000	297,000	305,000	313,000	321,000	328,000	334,000	343,000	350,000	330,000	153,000	155,000	159,000	161,000	155,000	85,000	March 1	March 1, September 1
	Interest	121,545	114,530	103,090	91,350	79,310	66,950	55,875	47,780	41,160	34,390	27,460	20,660	15,830	12,750	9,610	6,410	3,250	850		1.00% to 4.00%, Average 1.70%
	Total	396,545	396,530	393,090	388,350	384,310	379,950	376,875	375,780	375,160	377,390	377,460	350,660	168,830	167,750	168,610	167,410	158,250	85,850		
	TOTAL PRINCIPAL	1,537,456	1,603,000	1,230,000	937,000	965,000	993,000	726,000	553,000	569,000	588,000	605,000	590,000	153,000	155,000	159,000	161,000	155,000	85,000		10,227,000
	TOTAL INTEREST	360,343	301,205	244,828	204,164	168,998	131,938	101,338	82,893	69,226	54,956	40,054	24,885	15,830	12,750	9,610	6,410	3,250	850		1,473,185
	GRAND TOTALS	1,897,799	1,904,205	1,474,828	1,141,164	1,133,998	1,124,938	827,338	635,893	638,226	642,956	645,054	614,885	168,830	167,750	168,610	167,410	158,250	85,850		11,700,185
																				<b>Grand Total as of 1/1/2025</b>	
<b>NYS RETIREMENT SYSTEM - POLICE &amp; FIRE AMORTIZATION</b>																					
<b>2015 AMORTIZATION</b>																					
	Principal	60,246	60,246																		
	Interest	60,246	60,246																		
	Grand Totals	1,958,045	1,964,451	1,474,828	1,141,164	1,133,998	1,124,938	827,338	635,893	638,226	642,956	645,054	614,885	168,830	167,750	168,610	167,410	158,250	85,850		
<b>BOND ANTICIPATION NOTE - MATURITY DATE 5/16/2025</b>																					
<b>\$6,260,081</b>	Principal		90,000																		
	Interest		300,692																		
	Total		390,692																		

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	20.54%	\$ 3,635,565
2014	\$ 2,480,027	26.56%	\$ 1,109,976	19.68%	\$ 3,590,003
2015	\$ 2,082,692	23.88%	\$ 1,065,971	18.27%	\$ 3,148,663
2016	\$ 2,188,383	23.08%	\$ 950,252	15.40%	\$ 3,138,635
2017	\$ 2,177,016	23.05%	\$ 924,036	15.15%	\$ 3,101,052
2018	\$ 1,981,420	21.78%	\$ 882,526	14.31%	\$ 2,863,946
2019	\$ 2,011,733	21.75%	\$ 866,828	14.36%	\$ 2,878,561
2020	\$ 2,014,345	22.81%	\$ 935,000	14.75%	\$ 2,949,345
YOY Rate increase		4.87%		2.72%	
2021	\$ 2,463,266	26.69%	\$ 953,214	15.35%	\$ 3,416,480
YOY Rate increase		17.01%		4.07%	
2022	\$ 2,894,082	25.51%	\$ 769,811	11.08%	\$ 3,663,893
YOY Rate increase		-4.42%		-27.82%	
2023	\$ 2,721,262	26.10%	\$ 855,387	12.54%	\$ 3,576,649
YOY Rate increase		2.31%		13.18%	
2024	\$ 3,204,936	29.70%	\$ 1,038,080	14.80%	\$ 4,243,016
YOY Rate increase		13.79%		18.02%	

Retirement rates had trended down through 2009. However, 2010 through 2013 rates increased significantly. Retirement rates since 2014 again trended down but have increased significantly since 2020. Tier V and VI for new employees has helped level-off cost, and savings is now starting to be realized. 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 2019. 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  
2025 GENERAL FUND BUDGET

HEALTH AND DENTAL INSURANCE BENEFIT COMPARISON: CURRENT EMPLOYEES AND RETIREES AFTER 12/31/1986

Sector	Year	Monthly Contribution				Deductibles		Prescription Co-Pay			Comments
		Health		Dental		Single	Family	Generic	Formulary	Non-Formulary	
		Single	Family	Single	Family						
POLICE	2000	15.01	26.61	2.49	8.39	100.00	200.00	3.00	6.00		New employees pay 15% of health insurance premiums for first five years
	2001	15.01	26.61	2.49	8.39	150.00	300.00	5.00	10.00		Effective 6/1/03, pay 7.50% of premium
	2002	23.10	60.00	1.26	3.60	150.00	300.00	5.00	10.00		
	2003	24.75	64.20	1.58	4.50	150.00	300.00	5.00	10.00		
	2004	34.70	87.40	2.30	6.10	150.00	300.00	5.00	10.00		Effective 1/1/05, pay 10.00% of premium
	2005	38.40	95.90	2.60	6.90	150.00	300.00	6.00	12.00	25.00	
	2006	47.76	119.40	3.12	8.28	150.00	300.00	6.00	12.00	25.00	Effective 1/1/07, pay 12.00% of premium
	2007	47.76	119.40	3.12	8.28	150.00	300.00	6.00	12.00	25.00	
	2008	62.10	155.25	3.90	10.35	175.00	350.00	7.00	15.00	35.00	Effective 1/1/09, all pay 15.00% of premium
	2009	66.24	165.60	4.48	11.20	175.00	350.00	7.00	15.00	35.00	Effective 9/10/10, all pay 16.00% of premium
	2010	70.72	172.80	4.80	11.96	175.00	350.00	7.00	15.00	35.00	
	2011	72.32	177.44	5.03	12.52	175.00	350.00	7.00	15.00	35.00	
	2012	74.40	182.72	5.03	12.52	175.00	350.00	7.00	15.00	35.00	
	2013	82.96	204.00	5.34	13.31	175.00	350.00	7.00	15.00	35.00	Effective 1/1/14, all pay 17.00% of premium
	2014	87.04	214.20	5.34	13.31	175.00	350.00	7.00	15.00	35.00	Employee wellness program effective 1/1/15
	2015	95.71	235.62	5.34	13.31	175.00	350.00	7.00	15.00	35.00	
	2016	105.23	255.68	5.68	14.16	175.00	350.00	7.00	15.00	35.00	
	2017	108.80	260.78	5.68	14.16	175.00	350.00	7.00	15.00	35.00	
	2018	112.20	264.69	5.68	14.16	175.00	350.00	7.00	15.00	35.00	
	2019	112.88	266.39	5.68	14.16	175.00	350.00	7.00	15.00	35.00	
	2020	144.94	342.01	7.02	17.49	175.00	350.00	7.00	15.00	35.00	
	2021	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	Effective 2/1/22, all pay 23% of premium
	2022	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	
	2023	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	
	2024	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	
2025	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
FIRE	2000	15.01	26.61	2.49	8.39	100.00	200.00	3.00	6.00		New employees pay 15% of health insurance premiums for first seven years
	2001	25.00	50.00	2.49	8.39	150.00	300.00	5.00	10.00		Effective 4/1/03, pay 7.50% of premium
	2002	23.10	60.00	2.49	8.39	150.00	300.00	5.00	10.00		
	2003	24.75	64.20	2.49	8.39	150.00	300.00	5.00	10.00		
	2004	34.70	87.40	2.30	6.10	150.00	300.00	6.00	12.00	25.00	Effective 1/1/05, pay 10.00% of premium
	2005	38.40	95.90	2.60	6.90	150.00	300.00	6.00	12.00	25.00	
	2006	47.76	119.40	3.12	8.28	150.00	300.00	6.00	12.00	25.00	Effective 1/1/07, pay 12.00% of premium
	2007	47.76	119.40	3.12	8.28	150.00	300.00	6.00	12.00	25.00	Effective 1/1/08, all pay 15.00% of premium
	2008	62.10	155.25	3.90	10.35	150.00	300.00	6.00	12.00	25.00	
	2009	62.10	155.25	3.90	10.35	150.00	300.00	6.00	12.00	25.00	
	2010	66.24	165.60	4.48	11.20	150.00	300.00	7.00	15.00	35.00	Effective 9/10/10, all pay 16.00% of premium
	2011	70.72	172.80	4.80	11.96	150.00	300.00	7.00	15.00	35.00	
	2012	72.32	177.44	5.03	12.52	150.00	300.00	7.00	15.00	35.00	
	2013	74.40	182.72	5.03	12.52	150.00	300.00	7.00	15.00	35.00	
	2014	82.96	204.00	5.34	13.31	150.00	300.00	7.00	15.00	35.00	Effective 1/1/14, all pay 17.00% of premium
	2015	87.04	214.20	5.34	13.31	150.00	300.00	7.00	15.00	35.00	Employee wellness program effective 1/1/15
	2016	95.71	235.62	5.34	13.31	150.00	300.00	7.00	15.00	35.00	
	2017	105.23	255.68	5.68	14.16	150.00	300.00	7.00	15.00	35.00	
	2018	108.80	260.78	5.68	14.16	150.00	300.00	7.00	15.00	35.00	
	2019	112.20	264.69	5.68	14.16	150.00	350.00	7.00	15.00	35.00	
	2020	112.88	266.39	5.68	14.16	150.00	350.00	7.00	15.00	35.00	
	2021	144.94	342.01	7.02	17.49	200.00	400.00	10.00	20.00	40.00	
	2022	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	Effective 8/1/22, all pay 23% of premium
	2023	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	
	2024	158.74	374.59	7.69	19.15	200.00	400.00	10.00	20.00	40.00	
2025	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	10/2/24: in negotiations	
DPW & PARKS (AFSCME)	2002	15.01	26.61	2.49	8.39	100.00	200.00	3.00	6.00		New employees pay 15% of health insurance premiums for first five years
	2003	15.01	26.61	2.49	8.39	100.00	200.00	3.00	6.00		Effective 10/1/04, pay 10.00% of premium
	2004	33.00	85.60	2.10	6.00	100.00	200.00	3.00	6.00	25.00	Effective 1/1/05, pay 12.00% of premium
	2005	41.64	104.88	2.76	7.32	100.00	200.00	3.00	6.00	25.00	
	2006	46.08	115.08	3.12	8.28	100.00	200.00	3.00	6.00	25.00	
	2007	59.70	149.25	3.90	10.35	100.00	200.00	6.00	12.00	25.00	Effective 1/1/07, all pay 15.00% of premium
	2008	59.70	149.25	3.90	10.35	100.00	200.00	6.00	12.00	25.00	
	2009	66.24	165.60	4.16	11.04	150.00	300.00	7.00	15.00	30.00	Effective 1/1/09, all pay 16.00% of premium
	2010	66.24	165.60	4.48	11.20	150.00	300.00	7.00	20.00	40.00	
	2011	75.14	183.60	5.10	12.71	175.00	350.00	7.00	25.00	40.00	Effective 1/1/11, all pay 17.00% of premium
	2012	76.84	188.53	5.34	13.31	175.00	350.00	7.00	25.00	40.00	
	2013	79.05	194.14	5.34	13.31	175.00	350.00	7.00	25.00	40.00	
	2014	82.96	204.00	5.34	13.31	175.00	350.00	7.00	25.00	40.00	
	2015	87.04	214.20	5.34	13.31	175.00	350.00	7.00	25.00	45.00	Effective 7/1/15, all pay 19.00% of premium
	2016	106.97	263.34	5.97	14.87	175.00	350.00	7.00	25.00	45.00	Employee wellness program effective 1/1/16
	2017	123.80	300.80	6.68	16.65	175.00	350.00	7.00	35.00	50.00	Effective 1/1/17, all pay 20.00% of premium
	2018	128.00	306.80	6.68	16.65	200.00	400.00	7.00	35.00	50.00	Deductibles increase to \$200/\$400
	2019	132.00	331.40	6.68	16.65	200.00	400.00	7.00	35.00	50.00	
	2020	146.08	344.74	7.35	18.32	250.00	500.00	7.00	40.00	60.00	Effective 1/1/20, all pay 22.00% of premium
	2021	158.74	374.59	7.69	19.15	250.00	500.00	7.00	40.00	60.00	Effective 1/1/21, all pay 23.00% of premium
	2022	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00	Effective 1/1/22, all pay 24% of premium
	2023	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00	
	2024	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00	
	2025	TBD	TBD	TBD	TBD	500.00	1,000.00	8.00	40.00	65.00	

CITY OF JAMESTOWN  
2025 GENERAL FUND BUDGET

HEALTH AND DENTAL INSURANCE BENEFIT COMPARISON: CURRENT EMPLOYEES AND RETIREES AFTER 12/31/1986

Cat	Year	Monthly Contribution										Comments
		Health		Dental		Deductibles		Prescription Co-Pay				
		Single	Family	Single	Family	Single	Family	Generic	Formulary	Non-Formulary		
	1999	15.01	26.61	2.49	8.39	100.00	200.00	2.00	4.00			New employees hired after 6/18/01 pay
	2000	18.26	33.11	2.99	9.39	100.00	200.00	3.00	6.00			15% of health insurance premium for the
	2001	18.26	33.11	2.99	9.39	100.00	200.00	3.00	6.00			entire course of employment
	2002	21.51	39.61	3.49	10.39	100.00	200.00	4.00	8.00			
	2003	21.51	39.61	3.49	10.39	100.00	200.00	4.00	8.00			
	2004	21.51	39.61	3.49	10.39	100.00	200.00	4.00	8.00			
	2005	41.64	104.88	2.76	7.32	100.00	200.00	4.00	8.00			Effective 1/1/05, pay 12.00% of premium
	2006	46.08	115.08	3.12	8.28	100.00	200.00	4.00	8.00			
	2007	59.70	149.25	3.90	10.35	100.00	200.00	6.00	12.00	25.00		Effective 1/1/07, all pay 15.00% of premium
	2008	62.10	155.25	3.90	10.35	100.00	200.00	7.00	15.00	35.00		
	2009	66.24	165.60	4.16	11.04	100.00	200.00	7.00	25.00	40.00		Effective 1/1/09, all pay 16.00% of premium
	2010	66.24	165.60	4.48	11.20	150.00	300.00	7.00	25.00	40.00		
	2011	75.14	183.60	5.10	12.71	150.00	300.00	7.00	25.00	40.00		Effective 1/1/11, all pay 17.00% of premium
	2012	76.84	188.53	5.34	13.31	150.00	300.00	7.00	25.00	40.00		
	2013	79.05	194.14	5.34	13.31	150.00	300.00	7.00	25.00	40.00		
	2014	82.96	204.00	5.34	13.31	150.00	300.00	7.00	25.00	40.00		
	2015	87.04	214.20	5.34	13.31	150.00	300.00	7.00	25.00	45.00		Effective 7/1/15, all pay 19.00% of premium
	2016	106.97	263.34	5.97	14.87	150.00	300.00	7.00	25.00	45.00		Employee wellness program effective 1/1/16
	2017	123.80	300.80	6.68	16.65	150.00	300.00	7.00	35.00	50.00		Effective 1/1/17, all pay 20.00% of premium
	2018	128.00	306.80	6.68	16.65	200.00	400.00	7.00	35.00	50.00		Deductibles increase to \$200/\$400
	2019	132.00	311.40	6.68	16.65	200.00	400.00	7.00	35.00	50.00		
	2020	132.80	313.40	6.68	16.65	200.00	400.00	7.00	35.00	50.00		
	2021	138.03	325.73	6.68	16.65	200.00	400.00	7.00	35.00	50.00		
	2022	138.03	325.73	6.68	16.65	300.00	600.00	8.00	40.00	65.00		
	2023	138.03	325.73	6.68	16.65	300.00	600.00	8.00	40.00	65.00		
	2024	144.94	342.01	7.02	17.49	400.00	800.00	8.00	40.00	65.00		Effective 1/1/24, all pay 21% of premium
	2025	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
JCAA	2003	15.01	26.61	2.49	8.39	100.00	200.00	3.00	6.00			New employees hired after 12/30/90 pay 15%
	2004	33.00	85.60	2.10	6.00	100.00	200.00	3.00	6.00			Effective 9/1/04, pay 10.00% of premium
	2005	41.64	104.88	2.76	7.32	150.00	300.00	3.00	6.00			Effective 1/1/05, pay 12.00% of premium
	2006	57.60	143.85	3.90	10.35	150.00	300.00	7.00	11.00			Effective 1/1/06, all pay 15.00% of premium
	2007	59.70	149.25	3.90	10.35	150.00	300.00	7.00	11.00			
	2008	62.10	155.25	3.90	10.35	150.00	300.00	7.00	11.00			
	2009	62.10	155.25	3.90	10.35	150.00	300.00	7.00	11.00			
	2010	66.24	165.60	4.48	11.20	150.00	300.00	7.00	15.00	35.00		Effective 1/1/10, all pay 16% of premium
	2011	70.72	172.80	4.80	11.96	150.00	300.00	7.00	15.00	35.00		
	2012	76.84	188.53	5.84	13.31	150.00	300.00	7.00	15.00	35.00		Effective 6/1/12, all pay 17% of premium
	2013	79.05	194.14	5.34	13.31	150.00	300.00	7.00	15.00	35.00		
	2014	87.84	216.00	5.66	14.09	150.00	300.00	7.00	15.00	35.00		Effective 7/1/14, all pay 18% of premium
	2015	87.84	216.00	5.66	14.09	150.00	300.00	7.00	15.00	35.00		Employee wellness program effective 1/1/15
	2016	106.97	263.34	5.97	14.87	200.00	400.00	7.00	25.00	45.00		Effective 1/1/16, all pay 19% of premium
	2017	117.61	285.76	6.35	15.82	200.00	400.00	7.00	25.00	45.00		
	2018	121.60	291.46	6.35	15.82	200.00	400.00	7.00	25.00	45.00		
	2019	125.40	295.83	6.35	15.82	200.00	400.00	7.00	25.00	45.00		
	2020	146.08	344.74	7.35	18.32	300.00	600.00	7.00	40.00	60.00		Effective 1/1/20, all pay 22.00% of premium
	2021	158.74	374.59	7.69	19.15	300.00	600.00	7.00	40.00	60.00		Effective 1/1/21, all pay 23.00% of premium
	2022	165.64	390.87	8.02	19.98	300.00	600.00	8.00	40.00	65.00		Effective 1/1/22, traditional 24%, hybrid 19%
	2023	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00		
	2024	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00		
	2025	TBD	TBD	TBD	TBD	500.00	1,000.00	8.00	40.00	65.00		
Management	2002	39.45	102.60	2.49	8.39	150.00	300.00	5.00	10.00			Effective 1/1/02, all Management employees
	2003	46.20	120.00	2.49	8.39	150.00	300.00	5.00	10.00			pay 15% of health insurance premium for the
	2004	49.50	128.40	3.15	9.00	150.00	300.00	5.00	10.00			entire course of employment
	2005	52.05	131.10	3.45	9.15	150.00	300.00	5.00	10.00			
	2006	57.60	143.85	3.90	10.35	150.00	300.00	5.00	10.00			
	2007	59.70	149.25	3.90	10.35	150.00	300.00	5.00	10.00			
	2008	62.10	155.25	3.90	10.35	150.00	300.00	5.00	10.00			
	2009	66.24	165.60	4.16	11.04	175.00	350.00	7.00	15.00	35.00		Effective 1/1/09, all pay 16.00% of premium
	2010	66.24	165.60	4.48	11.20	175.00	350.00	7.00	20.00	40.00		
	2011	75.14	183.60	5.10	12.71	200.00	400.00	10.00	25.00	45.00		Effective 1/1/11, all pay 17.00% of premium
	2012	76.84	188.53	5.84	13.31	200.00	400.00	10.00	25.00	45.00		
	2013	76.84	188.53	5.84	13.31	200.00	400.00	10.00	25.00	45.00		
	2014	82.96	204.00	5.34	13.31	200.00	400.00	10.00	25.00	45.00		Employee wellness program effective 1/1/14
	2015	87.84	216.00	5.66	14.09	200.00	400.00	10.00	25.00	45.00		Effective 1/1/15, all pay 18.00% of premium
	2016	106.97	263.34	5.97	14.87	200.00	400.00	10.00	25.00	45.00		Effective 1/1/16, all pay 19.00% of premium
	2017	123.80	300.80	6.68	16.65	200.00	400.00	7.00	35.00	50.00		Effective 1/1/17, all pay 20.00% of premium
	2018	128.00	306.80	6.68	16.65	200.00	400.00	7.00	35.00	50.00		
	2019	132.00	311.40	6.68	16.65	200.00	400.00	7.00	35.00	50.00		
	2020	146.08	344.74	7.35	18.32	300.00	600.00	7.00	40.00	65.00		Effective 1/1/20, all pay 22.00% of premium
	2021	158.74	374.59	7.69	19.15	300.00	600.00	7.00	40.00	65.00		
	2022	165.64	390.87	8.02	19.98	300.00	600.00	8.00	40.00	65.00		Effective 1/1/22, traditional 24%, hybrid 19%
	2023	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00		
	2024	165.64	390.87	8.02	19.98	400.00	800.00	8.00	40.00	65.00		
	2025	TBD	TBD	TBD	TBD	500.00	1,000.00	8.00	40.00	65.00		

CITY OF JAMESTOWN  
2025 GENERAL FUND BUDGET

HEALTH AND DENTAL INSURANCE BENEFIT COMPARISON: CURRENT EMPLOYEES AND RETIREES AFTER 12/31/1986

ct	Year	Monthly Contribution				Deductibles		Prescription Co-Pay			Comments
		Health		Dental		Single	Family	Generic	Formulary	Non-Formular	
		Single	Family	Single	Family						
AFSCME	Employees hired after 1/1/15 eligible for health insurance benefits at retirement only until they become eligible for Medicare.										
CSEA	Employees hired after 1/1/15 eligible for health insurance benefits at retirement only until they become eligible for Medicare.										
JCAA	Employees hired after 1/1/20 eligible for health insurance benefits at retirement only until they become eligible for Medicare.										
Management	Employees hired after 1/1/19 eligible for health insurance benefits at retirement only until they become eligible for Medicare.										
AFSCME	Employees hired after 1/1/20 eligible only for new Hybrid health insurance plan.										
JCAA	Employees hired after 1/1/20 eligible only for new Hybrid health insurance plan.										
Management	Employees hired after 1/1/20 eligible only for new Hybrid health insurance plan.										
Police	Employees hired after 3/14/21 eligible only for new Hybrid health insurance plan.										
Fire	Employees hired after 3/14/21 eligible only for new Hybrid health insurance plan.										

**CITY OF JAMESTOWN - CITY COUNCIL 1010**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	64,000	64,000	64,000	46,000	45,494
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	-	-	-
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	-	-	60	-	-
0451	OPERATING	DUES AND SUBSCRIPTIONS	825	825	-	-	-
0453	OPERATING	PROFESSIONAL FEES	-	-	35,500	63,903	17,303
0454	OPERATING	TRAVEL AND EDUCATION	-	-	-	-	-
0455	OPERATING	PRINTING AND DUPLICATING	-	-	50	-	23
0456	OPERATING	AUDITING	-	-	28,500	24,575	28,569
0499	OPERATING	OTHER SUPPLIES AND SERVICES	100	100	2,000	1,098	694
<b>GRAND TOTAL</b>			<b>64,925</b>	<b>64,925</b>	<b>130,110</b>	<b>135,577</b>	<b>92,084</b>
SALARIES			GRAND TOTAL SALARIES	64,000	64,000	64,000	45,494
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	-	-	-
OPERATING			GRAND TOTAL OPERATING	925	925	66,110	46,590

**CITY OF JAMESTOWN - MAYOR 1210**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	194,515	194,515	191,485	164,008	158,952
0200	EQUIPMENT	EQUIPMENT	-	-	-	0	5,896
0201	EQUIPMENT	COMPUTER EQUIPMENT	-	1,500	-	-	-
0400	OPERATING	CONTRACTUAL SERVICES	4,080	4,080	3,600	3,645	3,210
0404	OPERATING	PROMOTIONAL FUND	800	800	800	-	736
0412	OPERATING	TELEPHONE/INTERNET	2,600	2,600	1,300	2,094	2,620
0420	OPERATING	FUEL: DIESEL & GASOLINE	800	800	300	632	707
0428	OPERATING	MAINTENANCE AGREEMENTS	450	450	450	125	1,016
0451	OPERATING	DUES AND SUBSCRIPTIONS	23,225	23,225	10,000	15,482	14,130
0454	OPERATING	TRAVEL AND EDUCATION	5,000	7,500	7,500	7,536	11,023
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	2,900	3,400	3,400	1,573	10,450
0499	OPERATING	OTHER SUPPLIES AND SERVICES	1,500	1,800	1,800	6,344	7,408
<b>GRAND TOTAL</b>			<b>235,870</b>	<b>240,670</b>	<b>220,635</b>	<b>201,437</b>	<b>216,148</b>
SALARIES			GRAND TOTAL SALARIES	194,515	194,515	191,485	158,952
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	1,500	-	5,896
OPERATING			GRAND TOTAL OPERATING	41,355	44,655	29,150	51,300

**CITY OF JAMESTOWN - COMPTROLLER 1315**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	253,374	258,374	230,481	285,976	262,399	
0200	EQUIPMENT	EQUIPMENT	-	-	3,000	1,511	-	
0412	OPERATING	TELEPHONE/INTERNET	1,200	1,200	800	1,213	1,378	
0428	OPERATING	MAINTENANCE AGREEMENTS	4,300	4,300	23,000	23,208	21,651	
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	-	-	500	28	-	
0451	OPERATING	DUES AND SUBSCRIPTIONS	47,826	47,826	250	95	1,380	
0453	OPERATING	PROFESSIONAL FEES	78,135	83,200	3,000	0	2,200	
0454	OPERATING	TRAVEL AND EDUCATION	2,600	2,600	1,500	25	1,693	
0460	OPERATING	PRINTED FORMS	300	300	1,200	1,296	1,061	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	2,100	2,100	3,400	5,333	4,516	
0466	OPERATING	POSTAGE	-	-	-	-	30	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	-	132	-	
<b>GRAND TOTAL</b>			<b>389,835</b>	<b>399,900</b>	<b>267,131</b>	<b>318,817</b>	<b>296,309</b>	
SALARIES			GRAND TOTAL SALARIES	253,374	258,374	230,481	285,976	262,399
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	-	3,000	1,511	-
OPERATING			GRAND TOTAL OPERATING	136,461	141,526	33,650	31,330	33,910



**CITY OF JAMESTOWN - ASSESSMENT 1355**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	150,754	138,189	215,851	180,284	138,257
0200	EQUIPMENT	EQUIPMENT	1,000	1,000	4,500	-	4,051
0201	EQUIPMENT	COMPUTER EQUIPMENT	1,500	3,000	-	-	-
0202	EQUIPMENT	FURNITURE AND FURNISHINGS	1,000	1,000	-	-	-
0400	OPERATING	CONTRACTUAL SERVICES	-	-	-	-	255
0412	OPERATING	TELEPHONE/INTERNET	1,200	1,200	1,000	1,168	1,168
0428	OPERATING	MAINTENANCE AGREEMENTS	1,500	1,500	1,500	894	1,481
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	150	150	150	75	112
0451	OPERATING	DUES AND SUBSCRIPTIONS	1,000	1,000	650	990	1,005
0453	OPERATING	PROFESSIONAL FEES	6,000	6,000	2,000	1,950	13,542
0454	OPERATING	TRAVEL AND EDUCATION	1,200	1,500	1,000	910	1,480
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	500	500	500	129	1,009
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	500	19	32

<b>GRAND TOTAL</b>	<b>165,804</b>	<b>155,039</b>	<b>227,651</b>	<b>186,417</b>	<b>162,393</b>
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SALARIES	GRAND TOTAL SALARIES	150,754	138,189	215,851	180,284	138,257
EQUIPMENT	GRAND TOTAL EQUIPMENT	3,500	5,000	4,500	-	4,051
OPERATING	GRAND TOTAL OPERATING	11,550	11,850	7,300	6,134	20,085

**CITY OF JAMESTOWN - CITY CLERK 1410**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	253,155	253,154	246,193	219,054	220,496	
0200	EQUIPMENT	EQUIPMENT	-	-	1,900	340	11,844	
0201	EQUIPMENT	COMPUTER EQUIPMENT	-	6,200	-	-	-	
0400	OPERATING	CONTRACTUAL SERVICES	-	-	-	2,771	-	
0412	OPERATING	TELEPHONE/INTERNET	2,040	2,040	1,500	2,129	2,163	
0428	OPERATING	MAINTENANCE AGREEMENTS	7,500	7,500	7,500	7,386	11,261	
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	1,500	1,500	1,500	1,284	745	
0451	OPERATING	DUES AND SUBSCRIPTIONS	200	200	500	684	371	
0452	OPERATING	EQUIPMENT RENTAL/LEASE	-	-	-	85	-	
0454	OPERATING	TRAVEL AND EDUCATION	500	1,000	2,000	143	209	
0455	OPERATING	PRINTING AND DUPLICATING	11,000	11,000	10,000	7,990	4,154	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	4,500	4,500	4,000	4,402	2,914	
0466	OPERATING	POSTAGE	28,000	28,000	28,000	28,442	31,175	
0474	OPERATING	RECORDS MANAGEMENT	8,700	10,000	9,000	9,002	9,417	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	-	-	140	
<b>GRAND TOTAL</b>			<b>317,095</b>	<b>325,094</b>	<b>312,093</b>	<b>283,712</b>	<b>294,889</b>	
SALARIES			GRAND TOTAL SALARIES	253,155	253,154	246,193	219,054	220,496
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	6,200	1,900	340	11,844
OPERATING			GRAND TOTAL OPERATING	63,940	65,740	64,000	64,318	62,548

**CITY OF JAMESTOWN - CORPORATION COUNSEL 1420**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	154,571	154,571	174,840	164,048	157,865	
0201	EQUIPMENT	COMPUTER EQUIPMENT	-	1,500	-	-	-	
0400	OPERATING	CONTRACTUAL SERVICES	-	-	-	789	-	
0412	OPERATING	TELEPHONE/INTERNET	-	-	700	919	936	
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	1,700	2,186	1,164	
0451	OPERATING	DUES AND SUBSCRIPTIONS	3,750	3,750	3,500	1,813	3,072	
0453	OPERATING	PROFESSIONAL FEES	20,000	35,000	1,000	7,702	4,554	
0454	OPERATING	TRAVEL AND EDUCATION	3,000	3,000	2,000	3,005	2,302	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	1,500	1,500	1,500	913	2,186	
<b>GRAND TOTAL</b>			<b>182,821</b>	<b>199,321</b>	<b>185,240</b>	<b>181,375</b>	<b>172,079</b>	
SALARIES			GRAND TOTAL SALARIES	154,571	154,571	174,840	164,048	157,865
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	1,500	-	-	-
OPERATING			GRAND TOTAL OPERATING	28,250	43,250	10,400	17,327	14,214

**CITY OF JAMESTOWN - ENGINEER 1440**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	369,327	369,327	369,260	432,170	353,131	
0200	EQUIPMENT	EQUIPMENT	-	-	1,500	1,771	1,854	
0201	EQUIPMENT	COMPUTER EQUIPMENT	3,000	3,000	-	-	-	
0204	EQUIPMENT	OFFICE EQUIPMENT	6,000	6,000	-	-	-	
0299	EQUIPMENT	OTHER EQUIPMENT	1,500	1,500	-	-	-	
0400	OPERATING	CONTRACTUAL SERVICES	-	-	-	183	5,510	
0410	OPERATING	DISTRICT HEATING - COOLING	2,150	2,150	-	-	-	
0411	OPERATING	NATURAL GAS	8,500	8,500	-	-	-	
0412	OPERATING	TELEPHONE/INTERNET	5,160	5,160	3,200	5,797	4,881	
0413	OPERATING	WATER	500	500	-	-	-	
0414	OPERATING	ELECTRIC	10,500	10,500	-	-	-	
0415	OPERATING	SEWER	700	700	-	-	-	
0416	OPERATING	SOLID WASTE	1,700	1,700	-	-	-	
0420	OPERATING	FUEL: DIESEL & GASOLINE	2,000	2,000	2,000	2,328	1,850	
0428	OPERATING	MAINTENANCE AGREEMENTS	1,000	1,000	800	1,271	626	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	-	-	-	13	-	
0435	OPERATING	WASH AND CLEAN VEHICLES	-	-	-	34	42	
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	1,200	1,200	1,200	3,017	1,633	
0451	OPERATING	DUES AND SUBSCRIPTIONS	13,355	13,355	15,000	3,625	19,348	
0454	OPERATING	TRAVEL AND EDUCATION	4,000	5,000	10,000	789	209	
0455	OPERATING	PRINTING AND DUPLICATING	1,500	1,500	1,500	78	2,508	
0457	OPERATING	BUILDING MAINTENANCE	5,000	6,000	-	-	-	
0461	OPERATING	HOUSEKEEPING SUPPLIES	1,000	1,000	-	-	-	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	1,500	2,000	1,500	3,124	2,390	
0473	OPERATING	PHYSICALS	500	500	500	-	175	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	500	1,000	10,000	3,226	17,900	
<b>GRAND TOTAL</b>			<b>440,592</b>	<b>443,592</b>	<b>416,460</b>	<b>457,426</b>	<b>412,059</b>	
SALARIES			GRAND TOTAL SALARIES	369,327	369,327	369,260	432,170	353,131
EQUIPMENT			GRAND TOTAL EQUIPMENT	10,500	10,500	1,500	1,771	1,854
OPERATING			GRAND TOTAL OPERATING	60,765	63,765	45,700	23,485	57,074

**CITY OF JAMESTOWN - CITY HALL BUILDING 1620**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	138,786	143,786	140,386	98,098	91,650	
0200	EQUIPMENT	EQUIPMENT	-	-	45,000	3,135	31,874	
0299	EQUIPMENT	OTHER EQUIPMENT	-	-	-	-	-	
0410	OPERATING	DISTRICT HEATING - COOLING	500	500	1,000	391	461	
0411	OPERATING	NATURAL GAS	60,000	60,000	70,000	43,874	68,339	
0412	OPERATING	TELEPHONE/INTERNET	800	800	600	1,064	1,064	
0413	OPERATING	WATER	3,500	3,500	3,500	3,936	3,711	
0414	OPERATING	ELECTRIC	56,000	56,000	60,000	60,793	62,267	
0415	OPERATING	SEWER	3,000	3,000	4,500	4,712	4,570	
0416	OPERATING	SOLID WASTE	1,440	1,440	-	-	-	
0420	OPERATING	FUEL: DIESEL & GASOLINE	-	-	-	-	1,489	
0428	OPERATING	MAINTENANCE AGREEMENTS	7,500	7,500	7,500	8,969	9,623	
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	4,000	4,000	-	-	-	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	13,000	16,000	-	-	-	
0453	OPERATING	PROFESSIONAL FEES	1,000	1,500	1,500	-	225	
0454	OPERATING	TRAVEL AND EDUCATION	800	800	700	408	144	
0457	OPERATING	BUILDING MAINTENANCE	206,460	214,460	180,000	259,309	243,480	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	-	-	500	115	21	
0473	OPERATING	PHYSICALS	-	-	-	-	-	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	1,000	1,500	1,500	2,808	20	
<b>GRAND TOTAL</b>			<b>497,786</b>	<b>514,786</b>	<b>516,686</b>	<b>487,613</b>	<b>518,939</b>	
SALARIES			GRAND TOTAL SALARIES	138,786	143,786	140,386	98,098	91,650
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	-	45,000	3,135	31,874
OPERATING			GRAND TOTAL OPERATING	359,000	371,000	331,300	386,380	395,414

CITY OF JAMESTOWN - DPW OFFICE - 145 STEELE ST. 1621

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	-	-	13,500	11,711	11,726
0410	OPERATING	DISTRICT HEATING - COOLING	-	-	-	272	2,511
0411	OPERATING	NATURAL GAS	-	-	8,500	10,465	5,255
0412	OPERATING	TELEPHONE/INTERNET	-	-	-	20	3
0413	OPERATING	WATER	-	-	500	393	284
0414	OPERATING	ELECTRIC	-	-	5,500	13,196	6,029
0415	OPERATING	SEWER	-	-	800	593	408
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	-	-	-	325	-
0457	OPERATING	BUILDING MAINTENANCE	-	-	6,000	15,464	11,992
0461	OPERATING	HOUSEKEEPING SUPPLIES	-	-	1,000	642	-
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	-	-	1,200	1,672	2,833
<b>GRAND TOTAL</b>			-	-	<b>37,000</b>	<b>54,752</b>	<b>41,041</b>
SALARIES			GRAND TOTAL SALARIES		-	-	-
EQUIPMENT			GRAND TOTAL EQUIPMENT		-	-	-
OPERATING			GRAND TOTAL OPERATING		-	-	-
					13,500	11,711	11,726
					-	-	-
					23,500	43,041	29,315

**CITY OF JAMESTOWN - CENTRAL GARAGE 1640**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	660,870	653,870	562,797	470,362	495,306
0200	EQUIPMENT	EQUIPMENT	9,000	9,000	15,000	206,555	62,927
0204	EQUIPMENT	OFFICE EQUIPMENT	6,000	6,000	-	-	-
0410	OPERATING	DISTRICT HEATING - COOLING	-	-	-	654	477
0411	OPERATING	NATURAL GAS	6,000	6,000	35,000	23,105	23,837
0412	OPERATING	TELEPHONE/INTERNET	2,500	2,500	5,000	8,949	4,919
0413	OPERATING	WATER	1,500	1,500	1,500	903	948
0414	OPERATING	ELECTRIC	7,200	7,200	12,000	11,358	11,831
0415	OPERATING	SEWER	1,100	1,100	1,100	1,313	1,429
0416	OPERATING	SOLID WASTE	2,900	2,900	-	-	-
0420	OPERATING	FUEL: DIESEL & GASOLINE	140,000	140,000	130,000	144,261	178,292
0421	OPERATING	PROPANE & KEROSENE	800	800	800	741	1,125
0422	OPERATING	OILS, GREASES & ANTIFREEZE	35,000	35,000	35,000	21,517	27,903
0426	OPERATING	UNIFORM/TURNOUT MAINTENANCE	6,500	6,500	6,500	6,171	6,031
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	2,500	217	1,950
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	50,000	50,000	50,000	54,741	33,658
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	315,000	315,000	280,000	336,286	235,380
0431	OPERATING	TIRES AND TUBES	50,000	50,000	50,000	42,845	49,240
0432	OPERATING	TOOLS AND TOOL ALLOWANCE	4,000	4,000	4,000	7,234	7,516
0433	OPERATING	EQUIPMENT REPAIRS PASS THROUGH	(60,000)	(50,000)	-	(33,597)	32,367
0435	OPERATING	WASH AND CLEAN VEHICLES	-	-	-	90	21
0436	OPERATING	FABRICATION	16,000	16,000	16,000	26,607	18,122
0437	OPERATING	INDIRECT MATERIALS	22,000	22,000	20,000	17,833	26,181
0438	OPERATING	PAINT	1,500	1,500	1,500	540	297
0439	OPERATING	SHOP SUPPLIES	14,500	14,500	15,000	9,033	9,950
0443	OPERATING	CHEMICALS	8,000	8,000	12,000	9,638	8,837
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	500	500	500	187	1,606
0451	OPERATING	DUES AND SUBSCRIPTIONS	17,000	17,000	15,000	13,963	15,599
0452	OPERATING	EQUIPMENT RENTAL/LEASE	8,000	8,000	8,000	-	13,979
0453	OPERATING	PROFESSIONAL FEES	15,000	15,000	15,000	16,564	14,132
0454	OPERATING	TRAVEL AND EDUCATION	2,000	2,000	2,000	940	1,316
0457	OPERATING	BUILDING MAINTENANCE	20,000	20,000	45,000	44,075	17,558
0461	OPERATING	HOUSEKEEPING SUPPLIES	1,000	1,000	500	778	743
0464	OPERATING	FOOD	1,000	1,000	-	-	-
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	700	700	400	113	306
0471	OPERATING	CLOTHING ALLOWANCE	1,000	1,000	-	-	-
0472	OPERATING	MEDICAL EXPENSES	500	500	-	-	-
0476	OPERATING	SAFETY EQUIPMENT	1,000	1,000	1,000	-	-
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	1,500	609	3,666
<b>GRAND TOTAL</b>			<b>1,368,070</b>	<b>1,371,070</b>	<b>1,344,597</b>	<b>1,444,587</b>	<b>1,307,448</b>
	SALARIES	GRAND TOTAL SALARIES	660,870	653,870	562,797	470,362	495,306
	EQUIPMENT	GRAND TOTAL EQUIPMENT	15,000	15,000	15,000	206,555	62,927
	OPERATING	GRAND TOTAL OPERATING	692,200	702,200	766,800	767,671	749,215

**CITY OF JAMESTOWN - FLEET MANAGEMENT 1641**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>
0411	OPERATING	NATURAL GAS	-	-	12,250	1,073	1,007
0413	OPERATING	WATER	-	-	3,000	-	204
0414	OPERATING	ELECTRIC	-	-	6,000	-	4,337
0415	OPERATING	SEWER	-	-	500	-	264
0433	OPERATING	EQUIPMENT REPAIRS PASS THROUGH	-	-	-	(1,770)	-
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	-	-	-	-	103
0457	OPERATING	BUILDING MAINTENANCE	-	-	-	-	6,349
<b>GRAND TOTAL</b>			<b>-</b>	<b>-</b>	<b>21,750</b>	<b>(697)</b>	<b>12,264</b>
SALARIES		GRAND TOTAL SALARIES	-	-	-	-	-
EQUIPMENT		GRAND TOTAL EQUIPMENT	-	-	-	-	-
OPERATING		GRAND TOTAL OPERATING	-	-	21,750	(697)	12,264



**CITY OF JAMESTOWN - INFORMATION SERVICES 1680**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	149,757	149,757	148,407	145,767	118,051	
0200	EQUIPMENT	EQUIPMENT	-	-	-	32,630	(10,265)	
0201	EQUIPMENT	COMPUTER EQUIPMENT	4,600	30,100	-	-	-	
0412	OPERATING	TELEPHONE/INTERNET	16,513	16,513	1,300	1,442	1,131	
0428	OPERATING	MAINTENANCE AGREEMENTS	36,600	36,600	86,095	49,528	38,305	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	-	-	-	8,497	3,862	
0451	OPERATING	DUES AND SUBSCRIPTIONS	44,400	44,400	-	271	203	
0454	OPERATING	TRAVEL AND EDUCATION	8,040	8,040	3,000	1,554	1,382	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	1,650	1,650	1,650	1,913	1,637	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	-	84	28	
<b>GRAND TOTAL</b>			<b>261,560</b>	<b>287,060</b>	<b>240,452</b>	<b>241,686</b>	<b>154,335</b>	
SALARIES			GRAND TOTAL SALARIES	149,757	149,757	148,407	145,767	118,051
EQUIPMENT			GRAND TOTAL EQUIPMENT	4,600	30,100	-	32,630	(10,265)
OPERATING			GRAND TOTAL OPERATING	107,203	107,203	92,045	63,289	46,550

CITY OF JAMESTOWN - UNALLOCATED INSURANCE 1910

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0400	OPERATING	CONTRACTUAL SERVICES	454,825	325,083	240,000	308,458	213,816
		<b>GRAND TOTAL</b>	<b>454,825</b>	<b>325,083</b>	<b>240,000</b>	<b>308,458</b>	<b>213,816</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	454,825	325,083	240,000	308,458	213,816

CITY OF JAMESTOWN - JUDGMENTS & CLAIMS 1930

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0400	OPERATING	CONTRACTUAL SERVICES	80,000	90,000	90,000	50,433	109,223
		<b>GRAND TOTAL</b>	<b>80,000</b>	<b>90,000</b>	<b>90,000</b>	<b>50,433</b>	<b>109,223</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	80,000	90,000	90,000	50,433	109,223

**CITY OF JAMESTOWN - TAXES AND ASSESSMENTS -CITY PROPERTY 1950**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0400	OPERATING	CONTRACTUAL SERVICES	110,000	130,000	130,000	6,488	26,475
0475	OPERATING	PROPERTY COSTS TO ADD TO FUTURE TAX BILL	-	-	(2,318)	(3,063)	82,904
		<b>GRAND TOTAL</b>	<b>110,000</b>	<b>130,000</b>	<b>127,682</b>	<b>3,426</b>	<b>109,379</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	110,000	130,000	127,682	3,426	109,379

CITY OF JAMESTOWN - CONTINGENT ACCOUNT 1990

2025 BUDGET

2025

2025

2024

2023

2022

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0400	OPERATING	CONTRACTUAL SERVICES	350,000	350,000	350,000	-	-
		<b>GRAND TOTAL</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	-	-
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	350,000	350,000	350,000	-	-

CITY OF JAMESTOWN - FIRE AND POLICE COMMUNICATIONS 3020

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0200	EQUIPMENT	EQUIPMENT	-	-	-	-	-
0299	EQUIPMENT	OTHER EQUIPMENT	10,000	10,000	-	-	-
0412	OPERATING	TELEPHONE/INTERNET	44,000	44,000	42,000	44,626	45,015
0428	OPERATING	MAINTENANCE AGREEMENTS	16,000	16,000	23,000	23,627	11,679
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	-	-	-	-	-
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	-	-	3,000	(1,471)	2,527
0453	OPERATING	PROFESSIONAL FEES	-	-	1,500	2,066	595
0499	OPERATING	OTHER SUPPLIES AND SERVICES	1,500	1,500	1,500	(567)	-
<b>GRAND TOTAL</b>			<b>71,500</b>	<b>71,500</b>	<b>71,000</b>	<b>68,281</b>	<b>59,816</b>
SALARIES			GRAND TOTAL SALARIES	-	-	-	-
EQUIPMENT			GRAND TOTAL EQUIPMENT	10,000	10,000	-	-
OPERATING			GRAND TOTAL OPERATING	61,500	61,500	71,000	59,816

**CITY OF JAMESTOWN - POLICE DEPARTMENT 3120**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	6,611,831	6,769,548	6,710,130	5,978,670	5,566,883
0200	EQUIPMENT	EQUIPMENT	5,000	5,000	-	-	-
0201	EQUIPMENT	COMPUTER EQUIPMENT	21,500	24,500	30,600	18,665	421
0202	EQUIPMENT	FURNITURE AND FURNISHINGS	1,000	1,000	1,000	266	-
0203	EQUIPMENT	AUTOMOBILES AND VANS	-	-	-	98,914	27,846
0204	EQUIPMENT	OFFICE EQUIPMENT	6,480	12,480	-	-	-
0299	EQUIPMENT	OTHER EQUIPMENT	-	-	20,500	133,454	70,120
0406	OPERATING	POLICE & FIRE LIFE INSURANCE	6,336	6,336	6,500	5,915	6,856
0412	OPERATING	TELEPHONE/INTERNET	-	-	-	66	-
0414	OPERATING	ELECTRIC	1,000	1,000	1,000	722	841
0420	OPERATING	FUEL: DIESEL & GASOLINE	60,000	80,000	70,000	79,946	56,227
0425	OPERATING	UNIFORM PURCHASES	27,000	39,000	27,000	31,017	32,119
0426	OPERATING	UNIFORM/TURNOUT MAINTENANCE	10,000	10,000	9,000	9,698	9,419
0428	OPERATING	MAINTENANCE AGREEMENTS	13,494	13,494	4,500	1,899	4,390
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	60,000	100,000	25,000	26,602	19,336
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	30,000	34,000	34,000	(1,077)	25,374
0431	OPERATING	TIRES AND TUBES	12,000	12,000	12,000	8,781	5,782
0435	OPERATING	WASH AND CLEAN VEHICLES	1,200	1,200	1,200	1,093	960
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	750	750	1,000	-	-
0451	OPERATING	DUES AND SUBSCRIPTIONS	2,000	2,000	4,000	2,100	3,961
0452	OPERATING	EQUIPMENT RENTAL/LEASE	70,120	70,120	-	-	-
0453	OPERATING	PROFESSIONAL FEES	3,500	3,500	74,500	3,875	2,036
0454	OPERATING	TRAVEL AND EDUCATION	12,000	12,000	13,000	7,213	9,315
0455	OPERATING	PRINTING AND DUPLICATING	2,000	2,000	1,500	3,105	988
0457	OPERATING	BUILDING MAINTENANCE	4,500	4,500	4,000	5,832	4,365
0462	OPERATING	IDENTIFICATION SUPPLIES	4,000	4,000	2,000	1,789	2,313
0464	OPERATING	FOOD	6,000	6,000	5,000	6,009	7,172
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	7,000	7,000	10,000	4,798	9,493
0467	OPERATING	PISTOL RANGE SUPPLIES	8,500	8,500	8,500	7,427	3,478
0470	OPERATING	INVESTIGATIVE FUND	-	15,000	15,000	-	-
0472	OPERATING	MEDICAL EXPENSES	10,000	15,000	-	-	-
0499	OPERATING	OTHER SUPPLIES AND SERVICES	5,000	5,000	15,000	17,945	12,237
<b>GRAND TOTAL</b>			<b>7,002,211</b>	<b>7,264,928</b>	<b>7,105,930</b>	<b>6,454,727</b>	<b>5,881,929</b>
	<b>SALARIES</b>	<b>GRAND TOTAL SALARIES</b>	<b>6,611,831</b>	<b>6,769,548</b>	<b>6,710,130</b>	<b>5,978,670</b>	<b>5,566,883</b>
	<b>EQUIPMENT</b>	<b>GRAND TOTAL EQUIPMENT</b>	<b>33,980</b>	<b>42,980</b>	<b>52,100</b>	<b>251,299</b>	<b>98,387</b>
	<b>OPERATING</b>	<b>GRAND TOTAL OPERATING</b>	<b>356,400</b>	<b>452,400</b>	<b>343,700</b>	<b>224,758</b>	<b>216,659</b>

CITY OF JAMESTOWN - COURT SECURITY 3170

2025 BUDGET

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	309,424	309,424	301,919	272,390	221,702	
0400	OPERATING	CONTRACTUAL SERVICES	-	-	1,000	143	-	
0425	OPERATING	UNIFORM PURCHASES	500	500	-	-	-	
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	-	-	-	
0454	OPERATING	TRAVEL AND EDUCATION	-	-	-	-	-	
<b>GRAND TOTAL</b>			<b>309,924</b>	<b>309,924</b>	<b>302,919</b>	<b>272,533</b>	<b>221,702</b>	
SALARIES			GRAND TOTAL SALARIES	309,424	309,424	301,919	272,390	221,702
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	-	-	-	
OPERATING			GRAND TOTAL OPERATING	500	500	1,000	143	-



**CITY OF JAMESTOWN - TRAFFIC CONTROL 3310**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	212,905	212,905	213,178	210,496	201,376	
0200	EQUIPMENT	EQUIPMENT	-	-	6,000	-	12,549	
0299	EQUIPMENT	OTHER EQUIPMENT	6,000	6,000	-	-	-	
0412	OPERATING	TELEPHONE/INTERNET	750	750	1,000	1,228	1,273	
0414	OPERATING	ELECTRIC	4,550	4,550	3,000	3,455	3,213	
0420	OPERATING	FUEL: DIESEL & GASOLINE	1,500	1,500	2,500	2,819	7,340	
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	-	-	-	
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	1,000	1,000	1,000	47	700	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	32,800	39,800	30,000	61,920	31,338	
0432	OPERATING	TOOLS AND TOOL ALLOWANCE	2,000	2,000	2,000	694	1,289	
0454	OPERATING	TRAVEL AND EDUCATION	500	500	500	455	188	
0457	OPERATING	BUILDING MAINTENANCE	500	500	500	-	-	
0464	OPERATING	FOOD	-	-	-	-	-	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	750	750	750	1,278	737	
0471	OPERATING	CLOTHING ALLOWANCE	600	600	600	442	696	
0473	OPERATING	PHYSICALS	150	150	150	-	-	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	600	600	500	607	603	
<b>GRAND TOTAL</b>			<b>264,605</b>	<b>271,605</b>	<b>261,678</b>	<b>283,441</b>	<b>261,304</b>	
SALARIES			GRAND TOTAL SALARIES	212,905	212,905	213,178	210,496	201,376
EQUIPMENT			GRAND TOTAL EQUIPMENT	6,000	6,000	6,000	-	12,549
OPERATING			GRAND TOTAL OPERATING	45,700	52,700	42,500	72,945	47,379

**CITY OF JAMESTOWN - PARKING METER ATTENDENTS 3330**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>	
0100	SALARIES	SALARIES	78,759	78,759	81,709	80,378	76,263	
0200	EQUIPMENT	EQUIPMENT	-	-	-	902	-	
0201	EQUIPMENT	COMPUTER EQUIPMENT	1,500	1,500	-	-	-	
0299	EQUIPMENT	OTHER EQUIPMENT	400	400	-	-	-	
0400	OPERATING	CONTRACTUAL SERVICES	-	-	2,000	(1,055)	1,640	
0428	OPERATING	MAINTENANCE AGREEMENTS	1,100	1,100	-	-	-	
0454	OPERATING	TRAVEL AND EDUCATION	88	88	-	-	-	
0471	OPERATING	CLOTHING ALLOWANCE	500	500	-	-	-	
<b>GRAND TOTAL</b>			<b>82,347</b>	<b>82,347</b>	<b>83,709</b>	<b>80,224</b>	<b>77,903</b>	
SALARIES			GRAND TOTAL SALARIES	78,759	78,759	81,709	80,378	76,263
EQUIPMENT			GRAND TOTAL EQUIPMENT	1,900	1,900	-	902	-
OPERATING			GRAND TOTAL OPERATING	1,688	1,688	2,000	(1,055)	1,640



**CITY OF JAMESTOWN - CONTROL OF ANIMALS 3510**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	78,497	78,497	78,497	73,611	73,432
0299	EQUIPMENT	OTHER EQUIPMENT	1,000	1,000	-	-	-
0400	OPERATING	CONTRACTUAL SERVICES	38,600	38,600	38,600	33,600	32,600
0406	OPERATING	POLICE & FIRE LIFE INSURANCE	100	100	250	99	99
0425	OPERATING	UNIFORM PURCHASES	500	500	350	90	-
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	-	-	-
0454	OPERATING	TRAVEL AND EDUCATION	-	-	-	-	-
0499	OPERATING	OTHER SUPPLIES AND SERVICES	2,000	2,000	1,000	1,312	103
<b>GRAND TOTAL</b>			<b>120,697</b>	<b>120,697</b>	<b>118,697</b>	<b>108,712</b>	<b>106,235</b>
	SALARIES	GRAND TOTAL SALARIES	78,497	78,497	78,497	73,611	73,432
	EQUIPMENT	GRAND TOTAL EQUIPMENT	1,000	1,000	-	-	-
	OPERATING	GRAND TOTAL OPERATING	41,200	41,200	40,200	35,101	32,802

**CITY OF JAMESTOWN - STREETS ADMINISTRATION 5010**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	-	-	201,286	108,248	104,291
0420	OPERATING	FUEL: DIESEL & GASOLINE	-	-	1,500	745	610
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	-	-	-
0435	OPERATING	WASH AND CLEAN VEHICLES	-	-	-	-	-
0451	OPERATING	DUES AND SUBSCRIPTIONS	-	-	500	-	-
0454	OPERATING	TRAVEL AND EDUCATION	-	-	750	555	486
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	-	-	100	-	16
<b>GRAND TOTAL</b>			-	-	<b>204,136</b>	<b>109,549</b>	<b>105,403</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	201,286	108,248	104,291
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	-	-	2,850	1,301	1,112

**CITY OF JAMESTOWN - MAINTENANCE OF STREETS 5110**

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	1,610,472	1,638,386	1,154,808	1,297,020	1,224,774	
0200	EQUIPMENT	EQUIPMENT	-	-	10,000	-	-	
0201	EQUIPMENT	COMPUTER EQUIPMENT	-	3,000	-	-	-	
0400	OPERATING	CONTRACTUAL SERVICES	565,000	640,000	600,000	682,533	1,688,402	
0411	OPERATING	NATURAL GAS	28,000	28,000	-	-	-	
0413	OPERATING	WATER	1,500	1,500	-	-	-	
0414	OPERATING	ELECTRIC	12,000	12,000	-	-	-	
0415	OPERATING	SEWER	1,100	1,100	-	-	-	
0416	OPERATING	SOLID WASTE	5,500	5,500	-	-	-	
0420	OPERATING	FUEL: DIESEL & GASOLINE	2,500	2,500	-	-	-	
0428	OPERATING	MAINTENANCE AGREEMENTS	10,000	10,000	3,000	465	3,054	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	-	-	-	190	-	
0443	OPERATING	CHEMICALS	10,000	15,000	-	-	-	
0451	OPERATING	DUES AND SUBSCRIPTIONS	360	360	-	-	-	
0454	OPERATING	TRAVEL AND EDUCATION	4,250	4,250	750	1,864	3,062	
0457	OPERATING	BUILDING MAINTENANCE	10,000	10,000	4,400	6,117	549	
0461	OPERATING	HOUSEKEEPING SUPPLIES	200	200	200	1,204	-	
0464	OPERATING	FOOD	250	250	-	-	-	
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	700	700	600	266	447	
0473	OPERATING	PHYSICALS	400	400	400	-	1,303	
0476	OPERATING	SAFETY EQUIPMENT	5,000	5,000	5,000	3,055	3,835	
0477	OPERATING	TRAFFIC SIGNS	6,000	6,000	4,000	892	755	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	750	750	200	712	16	
<b>GRAND TOTAL</b>			<b>2,273,982</b>	<b>2,384,896</b>	<b>1,783,358</b>	<b>1,994,317</b>	<b>2,926,198</b>	
SALARIES			GRAND TOTAL SALARIES	1,610,472	1,638,386	1,154,808	1,297,020	1,224,774
EQUIPMENT			GRAND TOTAL EQUIPMENT	-	3,000	10,000	-	-
OPERATING			GRAND TOTAL OPERATING	663,510	743,510	618,550	697,298	1,701,423

**CITY OF JAMESTOWN - SNOW AND ICE CONTROL 5142**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	798,788	798,788	830,250	854,638	991,789
0400	OPERATING	CONTRACTUAL SERVICES	510,000	525,000	498,000	397,867	573,796
0420	OPERATING	FUEL: DIESEL & GASOLINE	-	-	-	256	33,943
<b>GRAND TOTAL</b>			<b>1,308,788</b>	<b>1,323,788</b>	<b>1,328,250</b>	<b>1,252,771</b>	<b>1,599,527</b>
	SALARIES	GRAND TOTAL SALARIES	798,788	798,788	830,250	854,638	991,789
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	510,000	525,000	498,000	398,133	607,738

CITY OF JAMESTOWN - LEAF COLLECTION 5150

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	223,290	223,290	-	-	-
0200	EQUIPMENT	EQUIPMENT	-	-	-	3,319	-
0299	EQUIPMENT	OTHER EQUIPMENT	5,000	5,000	-	-	-
0400	OPERATING	CONTRACTUAL SERVICES	-	-	-	3,272	2,841
<b>GRAND TOTAL</b>			<b>228,290</b>	<b>228,290</b>	<b>-</b>	<b>6,590</b>	<b>2,841</b>
SALARIES			GRAND TOTAL SALARIES	223,290	223,290	-	-
EQUIPMENT			GRAND TOTAL EQUIPMENT	5,000	5,000	-	3,319
OPERATING			GRAND TOTAL OPERATING	-	-	-	3,272



**CITY OF JAMESTOWN - STREET LIGHTING 5182**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0410	OPERATING	DISTRICT HEATING - COOLING	19,200	19,200	16,000	9,352	14,619
0414	OPERATING	ELECTRIC	478,000	478,000	500,000	465,316	467,907
		<b>GRAND TOTAL</b>	<b>497,200</b>	<b>497,200</b>	<b>516,000</b>	<b>474,668</b>	<b>482,526</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	497,200	497,200	516,000	474,668	482,526

CITY OF JAMESTOWN - RECREATION ADMINISTRATION 7020

2025 BUDGET

2025

2025

2024

2023

2022

G/l Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	-	-	183,782	182,069	172,314
0200	EQUIPMENT	EQUIPMENT	-	-	-	-	1,389
0412	OPERATING	TELEPHONE/INTERNET	-	-	400	548	548
0428	OPERATING	MAINTENANCE AGREEMENTS	-	-	600	231	183
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	-	-	-	-	59
0451	OPERATING	DUES AND SUBSCRIPTIONS	-	-	1,500	1,398	1,331
0454	OPERATING	TRAVEL AND EDUCATION	-	-	500	75	84
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	-	-	600	575	796
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	-	272	-

GRAND TOTAL

-

-

187,382

185,170

176,704

SALARIES

GRAND TOTAL SALARIES

-

-

183,782

182,069

172,314

EQUIPMENT

GRAND TOTAL EQUIPMENT

-

-

-

-

1,389

OPERATING

GRAND TOTAL OPERATING

-

-

3,600

3,100

3,001

CITY OF JAMESTOWN - PARKS 7110

2025 BUDGET

2025

2025

2024

2023

2022

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	1,032,968	1,032,966	747,610	792,149	784,328
0200	EQUIPMENT	EQUIPMENT	-	20,000	10,000	117,831	5,773
0201	EQUIPMENT	COMPUTER EQUIPMENT	-	1,300	-	-	-
0204	EQUIPMENT	OFFICE EQUIPMENT	6,000	6,000	-	-	-
0299	EQUIPMENT	OTHER EQUIPMENT	10,000	-	-	-	-
0411	OPERATING	NATURAL GAS	5,000	8,000	8,000	6,123	8,689
0412	OPERATING	TELEPHONE/INTERNET	3,500	3,500	2,000	3,424	4,962
0413	OPERATING	WATER	10,000	10,000	2,000	4,120	1,703
0414	OPERATING	ELECTRIC	20,615	25,615	13,000	33,879	10,616
0415	OPERATING	SEWER	1,500	1,500	2,200	2,564	1,845
0416	OPERATING	SOLID WASTE	18,000	18,000	-	-	-
0420	OPERATING	FUEL: DIESEL & GASOLINE	28,000	28,000	26,000	35,968	41,761
0421	OPERATING	PROPANE & KEROSENE	50	50	50	-	20
0422	OPERATING	OILS, GREASES & ANTIFREEZE	1,000	1,000	1,000	946	698
0428	OPERATING	MAINTENANCE AGREEMENTS	5,600	5,600	5,000	2,990	10,169
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	5,000	5,000	3,000	5,828	4,590
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	30,000	30,000	35,000	28,035	38,090
0431	OPERATING	TIRES AND TUBES	8,000	8,000	8,000	3,223	8,645
0441	OPERATING	SURFACE MATERIALS	13,000	13,000	15,000	14,463	179
0451	OPERATING	DUES AND SUBSCRIPTIONS	1,500	1,500	-	-	-
0454	OPERATING	TRAVEL AND EDUCATION	700	700	200	-	825
0457	OPERATING	BUILDING MAINTENANCE	8,000	8,000	8,000	105,337	8,394
0464	OPERATING	FOOD	1,000	1,000	-	-	-
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	1,200	1,200	500	49	352
0472	OPERATING	MEDICAL EXPENSES	2,000	2,000	-	-	-
0473	OPERATING	PHYSICALS	1,600	1,600	1,600	-	1,606
0496	OPERATING	FLAGS & BANNERS	10,000	10,000	10,000	8,280	7,857
0497	OPERATING	HORTICULTURE EXPENSE	7,000	9,000	10,000	9,904	7,992
0499	OPERATING	OTHER SUPPLIES AND SERVICES	85,000	85,000	85,000	97,645	97,973

**GRAND TOTAL** 1,316,233 1,337,531 993,160 1,272,758 1,047,068

SALARIES GRAND TOTAL SALARIES 1,032,968 1,032,966 747,610 792,149 784,328

EQUIPMENT GRAND TOTAL EQUIPMENT 16,000 27,300 10,000 117,831 5,773

OPERATING GRAND TOTAL OPERATING 267,265 277,265 235,550 362,778 256,966

**CITY OF JAMESTOWN - TREE MAINTENANCE 7120**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	227,927	227,927	205,000	194,325	175,298	
0299	EQUIPMENT	OTHER EQUIPMENT	2,000	2,000	2,000	2,719	1,500	
0420	OPERATING	FUEL: DIESEL & GASOLINE	3,000	3,000	3,000	1,709	3,000	
0422	OPERATING	OILS, GREASES & ANTIFREEZE	500	500	100	23	46	
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	4,000	4,000	500	38	-	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	4,000	7,000	10,000	6,297	6,491	
0431	OPERATING	TIRES AND TUBES	200	200	200	-	70	
0453	OPERATING	PROFESSIONAL FEES	4,000	4,000	-	-	-	
0454	OPERATING	TRAVEL AND EDUCATION	5,000	5,000	1,500	1,067	1,000	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	3,000	3,000	5,000	9,667	7,595	
<b>GRAND TOTAL</b>			<b>253,627</b>	<b>256,627</b>	<b>227,300</b>	<b>215,844</b>	<b>195,001</b>	
SALARIES			GRAND TOTAL SALARIES	227,927	227,927	205,000	194,325	175,298
EQUIPMENT			GRAND TOTAL EQUIPMENT	2,000	2,000	2,000	2,719	1,500
OPERATING			GRAND TOTAL OPERATING	23,700	26,700	20,300	18,800	18,202

**CITY OF JAMESTOWN - SUMMER YOUTH EMPLOYMENT PROGRAM 7130**

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	(13,200)	14,880	80,500	90,051	16,338
		<b>GRAND TOTAL</b>	<b>(13,200)</b>	<b>14,880</b>	<b>80,500</b>	<b>90,051</b>	<b>16,338</b>
	SALARIES	GRAND TOTAL SALARIES	(13,200)	14,880	80,500	90,051	16,338
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	-	-	-	-	-

CITY OF JAMESTOWN - PLAYGROUNDS AND TEENAGE CENTERS 7140

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	-	37,200	36,000	-	29,347
0473	OPERATING	PHYSICALS	-	-	1,000	-	770
0499	OPERATING	OTHER SUPPLIES AND SERVICES	-	-	600	-	338
<b>GRAND TOTAL</b>			<b>-</b>	<b>37,200</b>	<b>37,600</b>	<b>-</b>	<b>30,455</b>
	SALARIES	GRAND TOTAL SALARIES	-	37,200	36,000	-	29,347
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	-	-	1,600	-	1,108

CITY OF JAMESTOWN - CITY REC BASEBALL PROGRAM 7150

2025 BUDGET

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0499	OPERATING	OTHER SUPPLIES AND SERVICES	4,000	4,000	3,500	4,128	1,952
		<b>GRAND TOTAL</b>	<b>4,000</b>	<b>4,000</b>	<b>3,500</b>	<b>4,128</b>	<b>1,952</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	4,000	4,000	3,500	4,128	1,952

CITY OF JAMESTOWN - STADIUM 7210

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0100	SALARIES	SALARIES	166,620	282,320	105,000	111,300	75,409	
0200	EQUIPMENT	EQUIPMENT	10,000	10,000	-	77,980	38,088	
0299	EQUIPMENT	OTHER EQUIPMENT	4,000	4,000	-	-	-	
0411	OPERATING	NATURAL GAS	500	500	500	404	458	
0412	OPERATING	TELEPHONE/INTERNET	240	240	-	239	239	
0413	OPERATING	WATER	2,500	2,500	2,500	(16)	2,028	
0414	OPERATING	ELECTRIC	39,000	39,000	35,000	(3,947)	39,139	
0415	OPERATING	SEWER	1,200	1,200	1,200	(15)	747	
0416	OPERATING	SOLID WASTE	4,400	4,400	-	-	-	
0420	OPERATING	FUEL: DIESEL & GASOLINE	1,500	1,500	1,500	1,677	1,270	
0429	OPERATING	EQUIPMENT REPAIRS, SERVICE	3,000	3,000	1,000	2,634	1,318	
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	2,000	2,000	1,000	145	130	
0457	OPERATING	BUILDING MAINTENANCE	4,000	4,000	4,000	4,368	37,977	
0499	OPERATING	OTHER SUPPLIES AND SERVICES	45,000	45,000	50,000	87,062	32,832	
<b>GRAND TOTAL</b>			<b>283,960</b>	<b>399,660</b>	<b>201,700</b>	<b>281,832</b>	<b>229,637</b>	
SALARIES			GRAND TOTAL SALARIES	166,620	282,320	105,000	111,300	75,409
EQUIPMENT			GRAND TOTAL EQUIPMENT	14,000	14,000	-	77,980	38,088
OPERATING			GRAND TOTAL OPERATING	103,340	103,340	96,700	92,551	116,140



CITY OF JAMESTOWN - SKATING RINK 7265

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0457	OPERATING	BUILDING MAINTENANCE	1,740	1,740	1,000	474	974
		<b>GRAND TOTAL</b>	<b>1,740</b>	<b>1,740</b>	<b>1,000</b>	<b>474</b>	<b>974</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	1,740	1,740	1,000	474	974

CITY OF JAMESTOWN - BAND CONCERTS 7270

2025 BUDGET

			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0452	OPERATING	EQUIPMENT RENTAL/LEASE	-	-	-	-	-
0499	OPERATING	OTHER SUPPLIES AND SERVICES	3,100	3,100	3,100	3,100	2,700
<b>GRAND TOTAL</b>			<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>2,700</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	3,100	3,100	3,100	3,100	2,700

CITY OF JAMESTOWN - HISTORICAL SOCIETY 7520

2025 BUDGET

2025

2025

2024

2023

2022

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0200	EQUIPMENT	EQUIPMENT	-	-	8,500	-	-
0400	OPERATING	CONTRACTUAL SERVICES	17,000	17,000	17,000	19,992	16,239
0411	OPERATING	NATURAL GAS	4,200	-	5,000	3,207	5,615
0412	OPERATING	TELEPHONE/INTERNET	-	240	-	-	-
0413	OPERATING	WATER	1,000	885	1,000	900	746
0414	OPERATING	ELECTRIC	2,500	2,000	2,500	2,322	2,067
0415	OPERATING	SEWER	200	100	400	105	108
0499	OPERATING	OTHER SUPPLIES AND SERVICES	2,500	1,500	1,500	2,446	3,173
<b>GRAND TOTAL</b>			<b>27,400</b>	<b>21,725</b>	<b>35,900</b>	<b>28,971</b>	<b>27,950</b>
SALARIES			GRAND TOTAL SALARIES		-	-	-
EQUIPMENT			GRAND TOTAL EQUIPMENT		8,500	-	-
OPERATING			GRAND TOTAL OPERATING		27,400	28,971	27,950

CITY OF JAMESTOWN - SPECIAL PROGRAMMING 7557

2025 BUDGET

2025 BUDGET			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0400	OPERATING	CONTRACTUAL SERVICES	62,000	63,000	2,500	32,185	2,446
		<b>GRAND TOTAL</b>	<b>62,000</b>	<b>63,000</b>	<b>2,500</b>	<b>32,185</b>	<b>2,446</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	62,000	63,000	2,500	32,185	2,446

CITY OF JAMESTOWN - HUMAN RIGHTS 8050

2025 BUDGET

G/L Code	Account Type	Account Title	2025 Executive Budget	2025 Requested Budget	2024 Annual Adopted Budget	2023 Pre-Audit Actual	2022 Actual
0400	OPERATING	CONTRACTUAL SERVICES	2,000	3,000	-	2,915	1,630
		<b>GRAND TOTAL</b>	<b>2,000</b>	<b>3,000</b>	<b>-</b>	<b>2,915</b>	<b>1,630</b>
	SALARIES	GRAND TOTAL SALARIES	-	-	-	-	-
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	2,000	3,000	-	2,915	1,630

CITY OF JAMESTOWN - STORM SEWERS 8140

2025 BUDGET

2025

2025

2024

2023

2022

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	190,274	190,274	179,375	175,000	175,000
0400	OPERATING	CONTRACTUAL SERVICES	100,000	120,000	75,000	91,507	91,771
		<b>GRAND TOTAL</b>	<b>290,274</b>	<b>310,274</b>	<b>254,375</b>	<b>266,507</b>	<b>266,771</b>
	SALARIES	GRAND TOTAL SALARIES	190,274	190,274	179,375	175,000	175,000
	EQUIPMENT	GRAND TOTAL EQUIPMENT	-	-	-	-	-
	OPERATING	GRAND TOTAL OPERATING	100,000	120,000	75,000	91,507	91,771

CITY OF JAMESTOWN - STREET CLEANING 8170

2025 BUDGET

2025

2025

2024

2023

2022

G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0100	SALARIES	SALARIES	151,608	151,608	490,125	205,000	205,000
0200	EQUIPMENT	EQUIPMENT	1,000	1,000	5,000	-	-
0400	OPERATING	CONTRACTUAL SERVICES	-	-	21,000	461	-
0430	OPERATING	EQUIPMENT REPAIRS, PARTS	6,000	6,000	-	-	-
<b>GRAND TOTAL</b>			<b>158,608</b>	<b>158,608</b>	<b>516,125</b>	<b>205,461</b>	<b>205,000</b>
	SALARIES	GRAND TOTAL SALARIES	151,608	151,608	490,125	205,000	205,000
	EQUIPMENT	GRAND TOTAL EQUIPMENT	1,000	1,000	5,000	-	-
	OPERATING	GRAND TOTAL OPERATING	6,000	6,000	21,000	461	-

**CITY OF JAMESTOWN - DEPARTMENT OF DEVELOPMENT 8791**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>
0100	SALARIES	SALARIES	367,905	380,586	-	-	-
0203	EQUIPMENT	AUTOMOBILES AND VANS	8,294	8,580	-	-	-
0299	EQUIPMENT	OTHER EQUIPMENT	2,061	2,132	-	-	-
0400	OPERATING	CONTRACTUAL SERVICES	-	-	425,000	418,886	415,162
0412	OPERATING	TELEPHONE/INTERNET	1,759	1,820	-	-	-
0428	OPERATING	MAINTENANCE AGREEMENTS	15,080	15,600	-	-	-
0450	OPERATING	LEGAL NOTICE/ADVERTISING FEES	9,325	9,646	-	-	-
0451	OPERATING	DUES AND SUBSCRIPTIONS	1,508	1,560	-	-	-
0453	OPERATING	PROFESSIONAL FEES	10,304	10,660	-	-	-
0454	OPERATING	TRAVEL AND EDUCATION	6,283	6,500	-	-	-
0457	OPERATING	BUILDING MAINTENANCE	1,131	1,170	-	-	-
0464	OPERATING	FOOD	176	182	-	-	-
0465	OPERATING	STATIONERY AND OFFICE SUPPLIES	8,797	9,100	-	-	-
0466	OPERATING	POSTAGE	553	572	-	-	-
0499	OPERATING	OTHER SUPPLIES AND SERVICES	1,824	1,892	-	-	-
<b>GRAND TOTAL</b>			<b>435,000</b>	<b>450,000</b>	<b>425,000</b>	<b>418,886</b>	<b>415,162</b>
SALARIES		GRAND TOTAL SALARIES	367,905	380,586	-	-	-
EQUIPMENT		GRAND TOTAL EQUIPMENT	10,355	10,712	-	-	-
OPERATING		GRAND TOTAL OPERATING	56,740	58,702	425,000	418,886	415,162



CITY OF JAMESTOWN - FRINGES

2025 BUDGET			2025	2025	2024	2023	2022	
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual	
0800	RETIREMENT	EMPLOYEES RETIREMENT SYSTEM	1,038,080	1,019,922	923,493	834,651	814,463	
0800	RETIREMENT	POLICE & FIRE RETIREMENT SYSTEM	3,064,194	3,204,936	2,721,262	2,763,268	2,160,729	
0800	TAXES	SOCIAL SECURITY	1,363,924	1,445,590	1,391,440	1,330,091	1,256,792	
0800	WORKERS' COMP	WORKERS COMPENSATION	531,290	560,000	610,048	614,640	338,959	
0800	TAXES	UNEMPLOYMENT INSURANCE	5,000	5,000	-	(11,997)	12,545	
0800	HEALTH	HEALTH INSURANCE	6,234,000	6,234,000	6,374,298	4,651,636	6,782,034	
0800	HEALTH	HEALTH ADMIN FEES	1,003,530	1,110,794	625,000	799,078	602,131	
0800	HEALTH	HEALTH CARE CONTRIBUTIONS-EMP & RET	(1,992,052)	(2,102,400)	(2,475,298)	(1,676,831)	(2,222,881)	
0800	HEALTH	MEDICARE PREMIUMS RD1	918,000	918,000	-	817,397	127,416	
0800	HEALTH	MEDICARE PREMIUMS RD2	-	-	-	-	500,581	
0800	HEALTH	DENTAL INSURANCE	449,865	449,865	375,000	430,420	387,811	
<b>GRAND TOTAL</b>			<b>12,615,831</b>	<b>12,845,707</b>	<b>10,545,243</b>	<b>10,552,353</b>	<b>10,760,580</b>	
HEALTH			GRAND TOTAL HEALTH	6,613,343	6,610,258	4,899,000	5,021,700	6,177,092
RETIREMENT			GRAND TOTAL RETIREMENT	4,102,274	4,224,858	3,644,755	3,597,919	2,975,192
TAXES			GRAND TOTAL TAXES	1,368,924	1,450,590	1,391,440	1,318,094	1,269,337
WORKERS' COMP			GRAND TOTAL WORKERS' COMPENSATION	531,290	560,000	610,048	614,640	338,959

**CITY OF JAMESTOWN - PROVISIONS FOR CAPITAL EXPENDITURES 9551**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>
0500	CAPITAL	CAPITAL EXPENDITURES	2,445,000	3,250,000	2,504,430	249,220	2,523,109

**GRAND TOTAL                      2,445,000      3,250,000      2,504,430      249,220      2,523,109**

**CITY OF JAMESTOWN - BOND PRINCIPAL 9710**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>
0620	LONG TERM DEBT	PRINCIPAL - 2011A VARIOUS PURPOSE	320,000	320,000	305,000	290,000	275,000
0621	LONG TERM DEBT	PRINCIPAL - 2013 GENERAL OBLIGATION	405,000	405,000	395,000	385,000	365,000
0622	LONG TERM DEBT	PRINCIPAL - 2015 GENERAL OBLIGATION BOND	190,000	190,000	180,000	180,000	180,000
0623	LONG TERM DEBT	PRINCIPAL - 2019 REFUNDING ISSUE	406,000	406,000	382,456	367,500	349,057
0624	LONG TERM DEBT	PRINCIPAL - 2021 VARIOUS PURPOSE	282,000	282,000	275,000	267,000	252,000
<b>GRAND TOTAL</b>			<b>1,603,000</b>	<b>1,603,000</b>	<b>1,537,456</b>	<b>1,489,500</b>	<b>1,421,057</b>

**CITY OF JAMESTOWN - BOND INTEREST 9711**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>
0720	LONG TERM DEBT INTEREST	INTEREST - 2011A VARIOUS PURPOSE	24,500	24,500	40,125	55,009	69,125
0721	LONG TERM DEBT INTEREST	INTEREST - 2013 GENERAL OBLIGATION	81,419	81,419	93,925	105,625	116,647
0722	LONG TERM DEBT INTEREST	INTEREST - 2015 GENERAL OBLIGATION BONDS	70,606	70,606	74,887	79,613	85,013
0723	LONG TERM DEBT INTEREST	INTEREST - 2019 REFUNDING ISSUE	10,150	10,150	29,861	48,610	94,975
0724	LONG TERM DEBT INTEREST	INTEREST - 2021 VARIOUS PURPOSE	114,530	114,530	121,545	124,255	197,711
<b>GRAND TOTAL</b>			<b>301,205</b>	<b>301,205</b>	<b>360,343</b>	<b>413,112</b>	<b>563,471</b>

**CITY OF JAMESTOWN - 9730 9731 BOND ANTICIPATION NOTES**

**2025 BUDGET**

			2025	2025	2024	2023	2022
G/L Code	Account Type	Account Title	Executive Budget	Requested Budget	Annual Adopted Budget	Pre-Audit Actual	Actual
0006	LONG TERM DEBT INTEREST	PRINCIPAL-BOND ANTICIPATION NOTES	90,000	90,000	-	-	-
0700	LONG TERM DEBT INTEREST	INTEREST-BOND ANTICIPATION NOTES	300,692	300,692	181,325	90,400	7,144
<b>GRAND TOTAL</b>			<b>390,692</b>	<b>390,692</b>	<b>181,325</b>	<b>90,400</b>	<b>7,144</b>

**CITY OF JAMESTOWN - 9775 9785 9786 OTHER INSTALLMENT DEBT**

**2025 BUDGET**

**2025**

**2025**

**2024**

**2023**

**2022**

<b>G/L Code</b>	<b>Account Type</b>	<b>Account Title</b>	<b>Executive Budget</b>	<b>Requested Budget</b>	<b>Annual Adopted Budget</b>	<b>Pre-Audit Actual</b>	<b>Actual</b>
0900	LONG TERM DEBT	JURA APPROPRIATION-PARKING RAMP	-	-	6,782	-	-
0900	LONG TERM DEBT	INSTALLMENT DEBT-BPU	-	-	-	6,782	6,782
0900	LONG TERM DEBT	INSTALLMENT PURCHASE DEBT - DPW EQUIPMENT	-	-	-	-	-

<b>GRAND TOTAL</b>	-	-	6,782	6,782	6,782
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CITY OF JAMES TOWN  
 2025 ESTIMATE -- NYS RETIREMENT  
 POLICE & FIRE RETIREMENT SYSTEM

MONTH	YEAR	PAYS Bi-Weekly	Article 384-d		Article 384-d		Article 384-d		TOTAL
			TIER I	TIER II	TIER V	TIER VI			
APRIL	2024	2							\$ -
MAY	2024	3							\$ -
JUNE	2024	2							\$ -
JULY	2024	2							\$ -
AUGUST	2024	2							\$ -
SEPTEMBER	2024	2 use 12 pays		\$ 1,588,335.97	\$ 463,528.68		\$ 2,666,491.31		\$ 4,718,355.96
OCTOBER	2024	2							\$ -
NOVEMBER	2024	3							\$ -
DECEMBER	2024	2							\$ -
JANUARY	2025	2							\$ -
FEBRUARY	2025	2							\$ -
MARCH	2025	2							\$ -
Totals		26	\$ -	\$ 1,588,335.97	\$ 463,528.68		\$ 2,666,491.31		\$ 4,718,355.96
				33.7%	9.8%		56.5%		100.0%
ANNUALIZED		12		\$ 3,441,394.60	\$ 1,004,312.14		\$ 5,777,397.84		\$ 10,223,104.58
PAY INCREASES 1/1/25	in negotiations	1.00%		\$ 34,413.95	\$ 10,043.12		\$ 57,773.98		\$ 102,231.05
SICK PAY BONUS	in negotiations (Police only)	\$ 60,000.00		\$ 20,197.75	\$ 5,894.37		\$ 33,907.89		\$ 60,000.00
Longevity & Fire Pers. Day (est.)	in Police rate, Fire only	\$ 54,060.00		\$ 18,198.17	\$ 5,310.82		\$ 30,551.01		\$ 54,060.00
TOTALS			\$ -	\$ 3,514,204.46	\$ 1,025,560.45		\$ 5,899,630.71		\$ 10,439,395.63
2026 Pension Rates as of: 1-Sep-24				36.70%	31.60%		28.50%		32.27%
Pension Amount				\$ 1,289,713.04	\$ 324,077.10		\$ 1,681,394.75		\$ 3,295,184.89
2025 Pension Rates 1-Sep-23				34.8%	30.0%		24.3%		
				\$ 1,222,943.15	\$ 307,668.14		\$ 1,433,610.26		\$ 2,964,221.55
YOY increase based on increase in pension rates - memo only									\$ 330,963.34

Final 2014	2025 Budget:	\$ 3,295,184.89	
Final 2015	2004 Amort.	-	
Payment 10 of 10	2005 Amort.	-	
	2014 Amort.	60,480.00	
	Total Payment	\$ 3,355,664.89	
Jan-Mar 2024	Add 2024 Prepaid	665,357.00	from A450 Schedule (EJT)
Jan-Mar 2025	Less 2025 Prepaid	\$ (823,796.22)	
	Est. 2025 Expense	\$ 3,197,225.67	
	Exec. Budget	\$ 3,197,226.00	<< Before reimbursement from ARPA/SAFER
	Budget Shortfall	\$ (0.33)	

