

**TOWN OF BRIGHTON TOWN BOARD
FINANCE AND ADMINISTRATIVE SERVICES COMMITTEE
MEETING AGENDA**

Meeting Date: Wednesday, November 15, 2023 (8:30 a.m.)

Location: Auditorium, Brighton Town Hall

1. Approval of Minutes – Receive and file minutes from November 1, 2023.
2. Request for the Town Board to accept the resignation of Sophia Dinehart who is employed as a full-time Office Clerk III (competitive) (Police) – Request from David Catholdi for Town Board action to accept the resignation of Sophia Dinehart, who is currently an Office Clerk III, effective November 6, 2023 (see letter from D Catholdi).

3. Request for the Town Board to approve a budget amendment to transfer funds for the purpose of purchasing a standing desk and file cabinets (Town Clerk) – Request from Dan Aman for Town Board action to approve a budget amendment to transfer funds between Clerk accounts for the purchase of a standing desk, cabinets and office equipment as quoted (see letter from D Aman).

From:	Exp Acct	A.CLERK.1410.4.82	Delivery Charges	\$3,350.00
To:	Exp Acct	A.CLERK.1410.2.12	Office Furniture	\$3,350.00

4. Request for the Town Board to approve contract extension with Burke Group for Actuarial Services for Other Post-Employment Benefits (OPEB) per GASB 75 (Finance) – Request from Marcia Adams for Town Board action to approve and authorize the Town Supervisor to execute a renewal contract with the Burke Group for the years ending 2024 – 2027 for these services. The base fee for the full years' valuations will be \$4,000 (no increase since 2012) and \$2,250 for the interim valuation years (no change since 2019). Funding for these services has been budgeted for 2023 and 2024 (see letter from M. Adams).

5. Request for the Town Board to approve budget amendments to transfer funds for the purpose of completing a facility improvement and two equipment purchases for the Parks Department (Parks) – Request from Matt Beeman for Town Board action to approve a budget amendment transferring funds between Parks accounts for the completion of a window installation at Buckland park Lodge, a new flail mower attachment for Buckland Park, and an air compressor for the Buckland Farmhouse (see letter from M Beeman).

From:	Exp Acct	A.PARKS.7115.4.21	Utilities	\$2,500.00
To:	Exp Acct	A.PARKS.7115.2.60	Facility Improv	\$2,500.00
From:	Exp Acct	A.PARKS.7115.4.21	Utilities	\$1,800.00
To:	Exp Acct	A.PARKS.7115.2.40	Maint Equipment	\$1,800.00
From:	Exp Acct	A.PARKS.7122.4.11	Maint Supplies	\$3,000.00
To:	Exp Acct	A.PARKS.7116.4.41	Maint Repair	\$3,000.00
From:	Exp Acct	A.PARKS.7126.4.11	Maint Supplies	\$2,500.00
To:	Exp Acct	A.PARKS.7116.4.41	Maint Repair	\$2,500.00

6. Request for the Town Board to set 202-B Public Hearing for Sewer District Improvements/Equipment purchases for December 27, 2023 at 7:00 pm (Sewer) – Request from Evert Garcia for Town Board action to set a 202-B hearing for the Sewer District's purchase of consisting of (i) the lease of a Sewer Pump Station Utility Truck with Crane replacement truck at an annual amount not to exceed \$32,000 over 4 years and the selected AME (aftermarket equipment) at a cost up to \$45,000 (total project cost of \$173,000); (ii) the purchase (one-half of the cost) of a Pole Camera to be shared with the Highway Department in an amount not to exceed \$20,510; (iii) the purchase (one-half of the cost) of Mobile Columns for the vehicle lift to be shared with the Highway Department in an amount not to exceed \$26,345; (iv) the purchase of a new GPS unit in an amount not to exceed \$20,680; (v) the purchase of a new trench box in an amount not to exceed \$20,720; (vi) the design for Corbett's Glen Aerial Sewer in an amount not to exceed \$100,000; and (vii) a Ford F350 replacement truck in an amount not to exceed \$58,200 (collectively, the "Projects"); Funds were approved to be appropriated by the Town Board at their November 8, 2023, meeting when the Special District Budgets were approved and no bonding will be necessary (see letter from E Garcia).

7. Request for the Town Board to approve the Library Roof Project Close Out and transfer of remaining funds to the Debt Service Fund (Finance) – Request from Earl Johnson for Town Board action to approve closing out the Library Roof Project with Revenues of \$715,000.00 and expenses of \$714,953.53 and transfer the remaining funds to the Debt Service Fund set aside to pay debt service for the library roof (see letter from E Johnson).

H.LIBRY.ROOF.9.20 Dr \$46.47
H.201.20 (Cash) Cr \$46.47
V.201.20 (Cash) Dr \$46.47
V.DEBT.5055.ROOF Cr \$46.47

8. Request for the Town Board to approve budget adjustments for planned 2023 purchases based on the approved Capital Improvement Plan (CIP) for 2024 (Finance) – Request from Earl Johnson for Town Board action to approve the budget adjustments for approved CIP purchases in 2023 based upon the 2024 CIP approved on 10 25 23 which uses additional 2023 interest income to fund the following items (see letter from E Johnson):

Fuel Island Terminal Replacements \$21,340
IT User Endpoints (Laptops, Desktops, Monitors) \$40,150
IT Infrastructure Replacements \$52,500
Police Vehicle Replacement \$51,000

9. Request for the Town Board to approve the dissolution of the unrecognized Other Post Employment Benefits (OPEB) Reserve (Finance) – Request from Earl Johnson for Town Board action to approve the dissolution of the unrecognized OPEB reserve based upon NYS not recognizing this reserve (created by the town in 2006) as a legal reserve meaning it does not appear as a reserve on our Audited Financial Statements. As these funds were set aside by board resolution in 2006, a new resolution would be required to address this change internally and return these funds to the General Fund unassigned Fund Balance where they are formally reported.

To Asset Acct: A.909 Unreserved Fund Balance \$517,046.22 (updated)
From Asset Acct: A.909.OPEB Fund Balance-OPEB \$517,046.22 (updated)

**The next regularly scheduled meeting of the FASC will be held on
WEDNESDAY, DECEMBER 6, 2023, at 8:30 a.m.
in the AUDITORIUM of the Brighton Town Hall.**

All members of the public are invited to attend FASC meetings.

****AS PER THE REGULAR SCHEDULE****



Town of
Brighton

Brighton Police Department

2300 Elmwood Avenue
Rochester, New York 14618
(585) 784-5150



David Catholdi
Chief of Police

November 2, 2023

Honorable Town Board
Town of Brighton
2300 Elmwood Avenue
Rochester, New York 14618

Dear Board Members:

I received notice from Sophia Dinehart that she is resigning from the Brighton Police Department. Sophia has been a Clerk III with the Brighton Police Department since July 17, 2023.

It is with regret that I recommend the acceptance of Clerk Sophia Dinehart's resignation from the Brighton Police Department effective November 6, 2023.

I know that we all wish Sophia success and happiness in her future endeavors.

Respectfully,

David Catholdi
Chief of Police

Attachment

c: Tricia Van Putte, Director of Personnel
Daniel Aman, Town Clerk
Earl Johnson, Director of Finance



Office of the Town Clerk

Daniel Aman, RMC
Town Clerk & Receiver of
Taxes

November 9, 2023

Honorable Town Board
Finance and Administrative Services Committee
Town of Brighton
2300 Elmwood Ave
Rochester, NY 14618

Dear Board Members:

I am requesting Town Board authorization to transfer \$3350 from A.CLERK.1330 4.82 to A.CLERK.1330 2.12. This transfer will allow for the purchase of one standing desk and file cabinets for the new desk as well as the two purchased earlier this year.

Respectfully,

Daniel Aman
Brighton Town Clerk

Cc: Earl Johnson



Quote

Quote: Q-965724
Account Number: 0000084344

VARI Sales Corporation
450 N Freeport Parkway, Suite 2100
Coppell, TX 75019
sales@vari.com
Created Date: 11/8/2023
Valid Through: 12/8/2023

Billing Address
2300 Elmwood Avenue
Rochester, NY 14618
US

Shipping Address
2300 Elmwood Avenue
Rochester, NY 14618
US

Line	Description	SKU Number	Unit Price	Discounted Unit Price	Qty	Ext. Price
1	Electric Standing Desk 60x30 (Butcher Block)	400814	USD 850.00	USD 765.00	1	USD 765.00
2	Standing Mat 34x22 - GSA	401925	USD 65.00	USD 58.50	1	USD 58.50
3	Table 48x24 (Butcher Block)	45756	USD 450.00	USD 405.00	1	USD 405.00
4	Acrylic Modesty Panel 60 - ESD only	42002	USD 175.00	USD 157.50	1	USD 157.50
5	File Cabinet (Slate)	400742	USD 375.00	USD 337.50	3	USD 1,012.50
6	Slim File Cabinet (Slate)	400718	USD 350.00	USD 315.00	3	USD 945.00
						Subtotal: USD 3,343.50

Shipping Method: Fedex_Ground
Delivery and/or Installation: USD 0.00
Tax: USD 0.00

Order Total: USD 3,343.50

Notes:

Terms & Conditions of Sale



Town of
Brighton

Finance Department

Director of Finance – Earl Johnson

Marcia Adams
Assistant Director of
Finance

November 15, 2023

Honorable Town Board
Town of Brighton
2300 Elmwood Avenue
Rochester, NY 14618

RE: Actuarial Services for Other Post-Employment Benefits (GASB 75)

Dear Honorable Members:

Per GASB Statement 75, the Town is required to obtain an actuarial valuation of Other Post-Employment Benefits (OPEB) and to disclose the Town's cost of post-employment healthcare benefits on their annual financial statements. While previous GASB requirements (GASB 45) were to have this valuation done every 2 years, since 2018 it is now required to have an interim valuation done in the off year as well.

The Town has utilized the service of the Burke Group for the past several years to perform the required actuarial services. I am recommending that the Town continue to utilize the services of the Burke Group for the fiscal years ending 2024 through 2027 (with the even years requiring a full valuation and the odd years an interim valuation) as they are familiar with the Town's benefits and we have set procedures in place for providing them the required information to perform such services.

My formal request to the Town Board is to authorize the Supervisor to sign an agreement with the Burke Group to prepare the required full and interim valuations per GASB 75 standards for the fiscal years ending 2024 through 2027. The base fee for the full valuation is \$4000 (no change since 2012) and \$2250 for the interim valuation (no change from 2019). Sufficient funding has been provided in both the 2022 and 2023 budgets for these services and will continue to be requested in the 2024 and 2025 budgets.

I will be happy to respond to any questions that members of the Committee or other members of the Town Board may have regarding this matter.

Sincerely,

Marcia Adams

Marcia Adams



October 27, 2023

Ms. Suzanne Zaso
Finance Department
Town of Brighton
2300 Elmwood Avenue
Rochester, NY 14618

Re: GASB 75 Service Agreement

Dear Suzanne:

This letter outlines the services Burke Group will provide to the Town of Brighton (the "Town") for actuarial services (the "Services") to be rendered for the Town regarding GASB 75 valuation services for their postretirement healthcare plans. When properly executed by both parties (the "Parties"), this letter, together with referenced Appendix A, becomes the service agreement (the "Agreement") for these Services.

Services, Deliverables and Fees – Appendix A, *Schedule of Services and Fees*, dated October 27, 2023 conveys our services, deliverables and related fees for this Agreement. If the scope of these services changes, we will issue a letter of amendment to this Service Agreement with an accompanying updated Appendix A for mutual signature.

The Burke Group Actuarial Services Team – Members of the Burke Group actuarial services team are listed at the bottom of Appendix A, *Schedule of Services and Fees*.

Key Dependencies and Assumptions – We assume that all data and information provided by you will be accurate and timely.

Confidentiality – Burke Group acknowledges the confidential nature of the information supplied by you, and will not disclose this information to any third party without your prior written consent, unless directed to do so by order of a court of law or authorized governmental department or agency.

Personal Data – In order to fulfill its obligations under this Agreement, the Burke Group may receive in connection with this Agreement or the Services provided hereunder personal data of the participants, including name, gender, age, address, email address, online identifier, IP address, phone number, social security number, account numbers, compensation, hours worked, benefits, coverage elections, marital/family status, beneficiaries, investments made, financial data and other similar information about participants ("Personal Data"). The Burke Group acknowledges that it is receiving Personal Data only in connection with the performance of the Services and the Burke Group will use the Personal Data to fulfill its obligations under this Agreement and will not otherwise use or disclose the Personal Data except as set forth in its privacy policy available at www.burkegroup.com/privacy (the "Privacy Policy"). With respect to Personal Data it receives under this Agreement, the Burke Group agrees to (i) safeguard Personal Data in accordance with its privacy policy, and (ii) exercise at least the same standard of care in safeguarding such Personal Data that it uses to protect the personal data of its own employees.

Fees – Fees for the actuarial services specified in this Agreement are presented in Appendix A, *Schedule of Services and Fees*. Additional fees, computed at the actuary's hourly rate, may be charged for additional services performed. Appendix A includes our hourly rates for additional services or special projects. Any change in our fees will be communicated to you in writing.

Term – This Agreement is applicable only for the project(s) stated. Either of us may terminate this Agreement by giving the other written notice at least 90 days in advance of the effective date of the termination and by you paying us for services we have rendered up to the time of termination.

Billing – All fees will be billed upon completion of the valuation report.

Payment – Our terms of payment are Net-30 days from date of invoice. We appreciate being paid promptly, and expect you to communicate with us before the invoice due date if you are not satisfied with our services, do not agree with our bill, or have other reasons why payment cannot be made within terms. In cases of unreasonable payment delays, we reserve the right to withhold services until accounts are brought current. In such instances, we will not be held accountable for delays in services.

Indemnification – The parties agree that each party will indemnify and hold the other party, its affiliates, officers, employees and agents (the "indemnifying" and "indemnified" party, respectively) harmless for any loss, damage, liability or cost (including reasonable attorneys' fees) arising out of the performance of this Agreement, but only to the extent that such losses are caused by or result from 1) inaccurate information supplied by the indemnifying party or its designees (except to the extent that any relevant inaccuracies were due to inaccurate information received by the indemnifying party from the indemnified party or its designees), and 2) acts or omissions on the part of the indemnifying party which constitute negligence or willful misconduct by such indemnifying party. Additionally, you agree to indemnify and hold Burke Group and its affiliates, officers, employees and agents harmless for the withholding of services pursuant to this Agreement in the event of unreasonable delinquency in payment of fees. These obligations will survive the termination of this Agreement.

Assignment – Neither Party may assign its rights or obligations under this Agreement without the written consent of the other Party, such consent not to be unreasonably withheld. Notwithstanding the foregoing, however, the Burke Group may assign this Agreement, together with all of the Burke Group's rights and obligations hereunder, to (i) a Burke Group affiliate, or (ii) to any third party who purchases some or all of the assets of the Burke Group. This Agreement will be binding on the Parties and their respective successors and permitted assigns. Any assignment in contravention of this Agreement Section will be void *ab initio*.

Notice – Any notice given pursuant to this Agreement shall be in writing and shall be deemed to have been given when personally delivered, or sent by certified mail addressed to the party for whom it is intended at the address set forth on page 1 or at such other address the parties may specify.

Entire Agreement – This Agreement and incorporated Appendix A constitute the entire agreement between Burke Group and the Town of Aurora, and supersedes and cancels any and all prior representations, negotiations, undertakings and contracts, whether written or verbal, between them or their agents, with respect to any of the matters to which this Agreement applies. The non-enforceability of any single provision of this Agreement shall not affect the validity and enforceability of any remaining provisions. This Agreement may not be altered, amended, waived, canceled or changed in any manner, unless done so in a written document signed by both parties or a termination notification.

Governing Law – This Agreement shall be deemed to have been executed in the State of New York, and shall be construed and interpreted in accordance with the laws thereof. Any claims arising under this Agreement shall be brought in the courts of the State of New York or in the United States District Court for the Western District of New York, upon which jurisdiction is hereby expressly conferred.

Suzanne, we believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. Otherwise, please acknowledge your agreement to the understanding by signing and dating below and returning one copy to us.

Sincerely,



Vince Cassano, F.S.A., M.A.A.A.
Consulting Actuary

BURKE GROUP, INC.

By: 

Print Name: Vince Cassano

Title: Principal and Consulting Actuary

Date: October 27, 2023

The Town of Brighton

By: _____

Print Name: _____

Title: _____

Date: _____

APPENDIX A

The Town of Brighton
SCHEDULE OF SERVICES AND FEES
GASB 75 SERVICE AGREEMENT DATED October 27, 2023

Service	Fee
GASB 75 interim valuation and report for the Town of Brighton postretirement healthcare plans for the fiscal year ending December 31, 2023	\$2,250
GASB 75 full valuation and report for the Town of Brighton postretirement healthcare plans for the fiscal year ending December 31, 2024	\$4,000
GASB 75 interim valuation and report for the Town of Brighton postretirement healthcare plans for the fiscal year ending December 31, 2025	\$2,250
GASB 75 full valuation and report for the Town of Brighton postretirement healthcare plans for the fiscal year ending December 31, 2026	\$4,000
GASB 75 interim valuation and report for the Town of Brighton postretirement healthcare plans for the fiscal year ending December 31, 2027	\$2,250
Actuarial Services Team Hourly Rates Any additional services that are beyond the scope of the GASB 75 project would be billed at the following hourly rates: Vince Cassano Actuarial Analyst Support Staff	\$300 per hour \$200 per hour \$75 per hour



Parks Department

Matthew Beeman
Superintendent of Parks

November 8, 2023

Honorable Finance Committee
Town of Brighton
2300 Elmwood Avenue
Rochester, NY 14618

Re: Transfer of funds – budget line overages

Honorable Members:

I would like to recommend that the following budget transfers be approved from the following accounts:

- 1.) Buckland park utilities (A.PARKS 7115 4.21) in the amount of \$2,500**
To the following:
Buckland Park facility improvements (A.PARKS 7115 2.60) in the amount of \$2,500.

- 2.) Buckland park utilities (A.PARKS 7115 4.21) in the amount of \$1,800**
To the following:
Buckland Park maintenance equipment (A.PARKS 7115 2.40) in the amount of \$1,800.

- 3.) Corbett's Glen maintenance supplies (A.PARKS 7122 4.11) in the amount of \$3,000.**
To the following:
Buckland Farmhouse maintenance repair/service (A.PARKS 7116 4.41) in the amount of \$3,000.

- 4.) Frankel Park maintenance supplies (A.PARKS 7126 4.11) in the amount of \$2,500.**
To the following:
Buckland Farmhouse maintenance repair/service (A.PARKS 7116 4.41) in the amount of \$2,500.

The first transfer is needed to complete the new window installation at the Buckland Park Lodge. The lowest quote came in \$800 higher than what was budgeted. In addition, the outdoor drinking fountain replacement at the concession building this summer was an unanticipated expense out of this budget line.

The second transfer is needed to cover the difference of our new flail mower attachment for the Buckland Park tractor which was purchased over the summer. The bids came in higher than what was originally budgeted.

The third and fourth transfer requests are needed to cover the replacement cost of an air compressor on the fire system at the Buckland Farmhouse. This compressor finally gave out after 15 years and is needed to keep the system functional and up to inspection codes. The new compressor will be installed by Johnson Controls on the NYS contract for fire systems.

I would be happy to answer any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "M B".

Matt Beeman
Superintendent of Parks

Cc: E. Johnson, A. Bunker, B. Monroe



Town of
Brighton

Public Works Department

Evert Garcia, P.E.
Commissioner of Public Works

Nov 13, 2023

Finance and Administrative Services Committee
Town of Brighton
2300 Elmwood Avenue
Rochester, NY 14618

Dear Honorable Members,

As part of the Town Capital Improvement Plan and the 2024 Adopted Town Budget, there were no projects or purchases identified for funding in 2024 through the issuance of bonds. However, there were several Sewer District projects and purchases approved that will require a 202-b hearing to purchase. Therefore, I am recommending that the Town Board schedule a public hearing at their December 27, 2023 meeting, in accordance to section 202-b of the Town Law to consider authorizing the expenditure of Consolidated Sewer District funds for the following:

1. the lease of a Sewer Pump Station Utility Truck with Crane replacement truck at an annual amount not to exceed \$32,000 over 4 years and the selected AME (aftermarket equipment) at a cost up to \$45,000 (total project cost of \$173,000);
2. the purchase (one-half of the cost) of a Pole Camera to be shared with the Highway Department in an amount not to exceed \$20,510;
3. the purchase (one-half of the cost) of Mobile Columns for the vehicle lift to be shared with the Highway Department in an amount not to exceed \$26,345;
4. the purchase of a new GPS unit in an amount not to exceed \$20,680;
5. the purchase of a new trench box in an amount not to exceed \$20,720;
6. the design for Corbett's Glen Aerial Sewer in an amount not to exceed \$100,000; and
7. a Ford F350 replacement truck in an amount not to exceed \$58,200 (collectively, the "Projects").

Since this purchase is for a special district, the Board must set a Town Law Section 202-b public hearing regarding the equipment and improvements to be funded.

I am requesting the public hearing be scheduled for December 27, 2023. If adopted, the resolution is subject to a thirty-day permissive referendum period. Funds were approved to be appropriated by the Town Board at their November 8, 2023 meeting when the Special District Budgets were approved. This will allow the purchases to move forward as needed without the need to issue serial bonds.

Respectfully,

Evert Garcia
Cc Earl Johnson
Tim Jason
Steve Zimmer

At a regular meeting of the Town Board of the Town of Brighton, Monroe County, New York, duly held at the Town Hall, 2300 Elmwood Avenue, Rochester, New York 14618 at 7:00 p.m. on November 21, 2023.

PRESENT: WILLIAM W. MOEHLE,
Supervisor

CHRISTOPHER K. WERNER
JASON S. DIPONZIO
ROBIN R. WILT
CHRISTINE E. CORRADO,
Councilmembers

The following resolution was offered by _____, who moved its adoption, seconded by _____, to-wit:

RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BRIGHTON, MONROE COUNTY, NEW YORK (THE “TOWN”) (I) CALLING FOR A PUBLIC HEARING IN ACCORDANCE TO SECTION 202-b OF THE TOWN LAW TO CONSIDER AUTHORIZING IMPROVEMENTS TO THE TOWN OF BRIGHTON CONSOLIDATED SEWER DISTRICT; AND (II) DETERMINING THAT SUCH IMPROVEMENTS CONSTITUTE A TYPE II ACTION UNDER THE STATE ENVIRONMENTAL QUALITY REVIEW ACT

WHEREAS, the Town Board (the “Town Board”) of the Town of Brighton, Monroe County, New York (the “Town”) is considering authorizing certain improvements to the Town of Brighton Consolidated Sewer District (the “District”) consisting of (i) the lease of a Sewer Pump Station Utility Truck with Crane replacement truck at an annual amount not to exceed \$32,000 over 4 years and the selected AME (aftermarket equipment) at a cost up to \$45,000 (total project cost of \$173,000); (ii) the purchase (one-half of the cost) of a Pole Camera to be shared with the Highway Department in an amount not to exceed \$20,510; (iii) the purchase (one-half of the cost) of Mobile Columns for the vehicle lift to be shared with the Highway Department in an amount not to exceed \$26,345; (iv) the purchase of a new GPS unit in an amount not to exceed \$20,680; (v) the purchase of a new trench box in an amount not to exceed \$20,720; (vi) the design for Corbett’s Glen Aerial Sewer in an amount not to exceed \$100,000; and (vii) a Ford F350 replacement truck in an amount not to exceed \$58,200 (collectively, the “Projects”); and

WHEREAS, the Town’s engineers have estimated that the maximum cost of undertaking these Projects is \$396,028; and

WHEREAS, the Town Board now intends to conduct a public hearing in accordance with Section 202-b of the Town Law with respect to undertaking the Projects at such estimated maximum cost.

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby calls for a public hearing to be held at a public meeting of the Town Board to be held at the Town Of Brighton Town Hall, 2300 Elmwood Avenue, Rochester, NY 14618, on December 27, 2023 at 7:00 p.m. to consider if it is in the public interest to undertake the Projects at a maximum cost of \$396,028 and to hear all persons interested in the subject thereof; and it is

FURTHER RESOLVED, that the Town Clerk is hereby directed to cause notice of such public hearing to be published and posted in the manner prescribed by law; and it is

FURTHER RESOLVED, is hereby determined that the Project constitutes a “Type II” Action under of the State Environmental Quality Review Act and the regulations of the New York State Department of Environmental Conservation promulgated thereunder (collectively “SEQRA”) and no further action need be taken under SEQRA by this Board in connection with the Projects or the Town Board’s consideration thereof.

This resolution shall take effect immediately.

The following vote was taken and recorded in the public or open session of said meeting:

AYE NAY

Date: November 21, 2023

NOTICE OF PUBLIC HEARING
TOWN OF BRIGHTON'S CONSOLIDATED SEWER DISTRICT IMPROVEMENTS

PLEASE TAKE NOTICE that the Town Board of the Town of Brighton, Monroe County, New York, by resolution dated November 21, 2023, ordered that a public hearing be conducted at a meeting of said Town Board to be held on December 27, 2023 at 7:05 p.m. at the Town Hall, 2300 Elmwood Avenue, Rochester, New York 14618 to consider whether it is in the public interest to approve the hereinafter described projects:

The Town Board is considering authorizing certain improvements to the Town of Brighton Consolidated Sewer District consisting of (i) the lease of a Sewer Pump Station Utility Truck with Crane replacement truck at an annual amount not to exceed \$32,000 over 4 years and the selected AME (aftermarket equipment) at a cost up to \$45,000 (total project cost of \$173,000); (ii) the purchase (one-half of the cost) of a Pole Camera to be shared with the Highway Department in an amount not to exceed \$20,510; (iii) the purchase (one-half of the cost) of Mobile Columns for the vehicle lift to be shared with the Highway Department in an amount not to exceed \$26,345; (iv) the purchase of a new GPS unit in an amount not to exceed \$20,680; (v) the purchase of a new trench box in an amount not to exceed \$20,720; (vi) the design for Corbett's Glen Aerial Sewer in an amount not to exceed \$100,000; and (vii) a Ford F350 replacement truck in an amount not to exceed \$58,200, all at a maximum estimated cost of \$396,028.

All persons interested in the aforementioned projects, and the subject matter thereof, are invited to attend.

Daniel Aman, Town Clerk
Dated: November 21, 2023



Town of
Brighton

Finance Department

Earl Johnson
Director of Finance

November 7, 2023

The Honorable Town of Brighton Board
Finance and Administrative Services Committee
2300 Elmwood Avenue
Rochester, New York 14618

Re: Library Roof Project Close Out and transfer to Debt Service Fund

Dear Finance and Administrative Services Committee & Town Board Members:

Per the attached summary showing total Library Roof costs to be \$714,953.53 which includes \$700,185.99 in building improvements and \$14,767.54 in fees/charges (including two BANs) and revenues to be \$715,000.00 (including \$80,000.00 in Library BAN payments, \$350,000.00 from a SAM Grant and \$285,000.00 from a Serial Bond), the finance department is asking for approval to close out this project and transfer the remaining \$46.47 to the Debt Service Fund.

H LIBRY.ROOF.9.20 Dr \$46.47
H.201.20 (Cash) Cr \$46.47
V.201.20 (Cash) Dr \$46.47
V.DEBT.5055.ROOF Cr \$46.47

Sincerely,
Earl Johnson
Earl Johnson
Director of Finance

Town of Brighton Budget Performance Report

Life-to-Date to 11/07/23

Account	Account Description	YTD Transactions
Fund H - Capital Projects Fund		
REVENUE		
Department LIBRY - Brighton Memorial Library		
Sub-Department ROOF - Roof Replacement		
3860	NYS Aid - Library Grant	350,000.00
5710	Serial Bonds	285,000.00
5731	BAN's Redeemed from Approp	80,000.00
	Sub-Department ROOF - Roof Replacement Totals	\$715,000.00
	Department LIBRY - Brighton Memorial Library Totals	\$715,000.00
	REVENUE TOTALS	\$715,000.00
EXPENSE		
Department LIBRY - Brighton Memorial Library		
Sub-Department ROOF - Roof Replacement		
2	2.63 Building Improvements	700,185.99
	2 - Totals	\$700,185.99
4		
4.53	Attorney Fees	6,135.12
4.56	Accounting & Fiscal Advisor Fees	8,164.03
4.86	Legal Notice/Advertising Charges	468.39
	4 - Totals	\$14,767.54
	Sub-Department ROOF - Roof Replacement Totals	\$714,953.53
	Department LIBRY - Brighton Memorial Library Totals	\$714,953.53
	EXPENSE TOTALS	\$714,953.53
Fund H - Capital Projects Fund Totals		
REVENUE TOTALS		
EXPENSE TOTALS		
Fund H - Capital Projects Fund Totals		
Grand Totals		
REVENUE TOTALS		
EXPENSE TOTALS		
Grand Totals		
Grand Totals		
715,000.00		
714,953.53		
\$46.47		



Town of
Brighton

Finance Department

Earl Johnson
Director of Finance

November 7, 2023

The Honorable Town of Brighton Board
Finance and Administrative Services Committee
2300 Elmwood Avenue
Rochester, New York 14618

Re: Budget Adjustments for Approved CIP

Dear Finance and Administrative Services Committee & Town Board Members:

Per the approved Capital Improvement Plan (CIP) for 2024 there were several purchases to be made in 2023 using additional interest income from 2023. These CIP items are:

Fuel Island Terminal Replacements \$21,340
IT User Endpoints (Laptops, Desktops, Monitors) \$40,150
IT Infrastructure Replacements \$52,500
Police Vehicle Replacement \$51,000

Please approve the associated Budget Adjustments as follows:

A.INFO.1680.2.13	\$65,650			
A.HWY.5132.2.60	\$14,298			
A.POLCE.3120.2.13	\$11,600			
A.POLCE.3120.2.21	\$51,000	A.UNDST.2401	\$142,548	
D.HWY.5140.2.13		\$6,000	D.HWY.2401	\$6,000
SS.SEWER.8120.2.13	\$9,400			
SS.SEWER.8120.2.60	\$7,042	SS.SEWER.2401	\$16,442	

Sincerely,

Earl Johnson

Earl Johnson
Director of Finance

Type	Department	ONE YEAR CAPITAL IMPROVEMENT PLAN 2024 ONLY		FY2024 Total	Operating Funds	2024 Debt Service	2024 Grant Funds	2024 Other Reserve Funds
		Request Title						
Vehicles and Wheeled Equipment	Ambulance Special District	2024 - 2026 AMBULANCE PURCHASE CONTRIBUTION		\$80,000.00	\$80,000.00			
	Total Ambulance Special District			\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00
Operating Funds Request (Non Capital)	Assessor's Office	2024-2025 TOWN-WIDE REASSESSMENT		\$75,000.00	\$53,000.00			\$22,000.00
	Total Assessor's Office			\$75,000.00	\$53,000.00	\$0.00	\$0.00	\$22,000.00
Other Improvements (Trees, Sidewalks etc.)	Building & Planning Office	2024 - TOWN TREE INVENTORY UPDATE		\$50,000.00			\$50,000.00	
	Total Building & Planning Office			\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00
Computers, Related Equipment & Software	Consolidated Sewer District	2024 - PURCHASE NEW GPS UNIT FOR SEWER		\$20,680.00	\$20,680.00			
Computers, Related Equipment & Software	Consolidated Sewer District	2024 - POLE CAMERA FOR HIGHWAY & SEWER - SPLIT 50/50		\$20,510.00	\$20,510.00			
Computers, Related Equipment & Software	Consolidated Sewer District	2024 - PURCHASE TRENCH BOX FOR SEWER		\$20,720.00	\$20,720.00			
Sewer (Stanitary & Storm) Infrastructure Improvements	Consolidated Sewer District	2024 - CORBETT'S GLEN AERIAL SEWER (DESIGN)		\$100,000.00	\$100,000.00			
Sewer (Stanitary & Storm) Infrastructure Improvements	Consolidated Sewer District	2024-2026 - SEWER REHABILITATION PROGRAM (ON-GOING)		\$316,200.00	\$316,200.00			
Vehicles and Wheeled Equipment	Consolidated Sewer District	2024 - REPLACE #28 - 2012 F450 SEWER PUMP STATION UTILITY TRUCK w/LEASED F450		\$32,000.00	\$32,000.00			
Vehicles and Wheeled Equipment	Consolidated Sewer District	REPLACE #14 2008 FORD F350 (RES10-12-2022-08)		\$58,200.00				\$58,200.00
	Total Consolidated Sewer District			\$568,310.00	\$510,110.00	\$0.00	\$0.00	\$58,200.00
Other Improvements (Trees, Sidewalks etc.)	Consolidated Sidewalk Districts	2024-2026 - DISTRICT SIDEWALK REPLACEMENT PROGRAM (ON-GOING)		\$299,520.00	\$299,520.00			
	Total Consolidated Sidewalk Districts			\$299,520.00	\$299,520.00	\$0.00	\$0.00	\$0.00
Debt Service Form (Informational Only)	Debt Service	2016A Bonds Various Uses (2016 - 2026)		\$93,160.00	\$93,160.00			
Debt Service Form (Informational Only)	Debt Service	2020 Bonds Various Uses (2020 - 2030)		\$112,075.00	\$112,075.00			
Debt Service Form (Informational Only)	Debt Service	2020B Bonds Elmwood Avenue Relief Sewer Phase II EFC Refunding Bonds		\$44,400.00	\$44,400.00			
Debt Service Form (Informational Only)	Debt Service	2005 Bonds Western Drive Sewer Improvement (2005 - 2025)		\$13,960.00	\$13,960.00			
Debt Service Form (Informational Only)	Debt Service	2023 Bond Library Roof (2023 - 2033)		\$37,050.00	\$37,050.00			
Debt Service Form (Informational Only)	Debt Service	2016 Bonds various uses (2016 - 2025)		\$51,315.00	\$51,315.00			
Debt Service Form (Informational Only)	Debt Service	2018 Bonds Various Uses (2018 - 2028)		\$40,760.00	\$40,760.00			
Debt Service Form (Informational Only)	Debt Service	2019 Bonds Various Uses (2019 - 2029)		\$106,700.00	\$106,700.00			
Debt Service Form (Informational Only)	Debt Service	2015B Bonds Various Uses (2015 - 2025)		\$15,730.00	\$15,730.00			
Debt Service Form (Informational Only)	Debt Service	2019 (SL) Loan for Browncroft Lighting District (2019 - 2049)		\$2,660.00	\$2,660.00			
Debt Service Form (Informational Only)	Debt Service	2018B Bonds Parkland Purchase (2018)		\$75,040.00	\$75,040.00			
Debt Service Form (Informational Only)	Debt Service	2021 Bonds Various Uses (2021 - 2031)		\$86,750.00	\$86,750.00			
Debt Service Form (Informational Only)	Debt Service	2017A Bonds Various Uses (2017 - 2027)		\$64,850.00	\$64,850.00			
Debt Service Form (Informational Only)	Debt Service	2022 Bonds Various Highway Equipment (2022 - 2033) & Parkland Purchase (2022 - 2047)		\$188,805.00	\$188,805.00			
Debt Service Form (Informational Only)	Debt Service	2017B Bonds Various Uses (2017 - 2027)		\$51,210.00	\$51,210.00			
Debt Service Form (Informational Only)	Debt Service	2015 Bonds various uses (2016 - 2030)		\$45,945.00	\$45,945.00			
	Total Debt Service			\$1,030,410.00	\$1,030,410.00	\$0.00	\$0.00	\$0.00
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #10 - 2004 F350 w/LEASED F350 (COMMITTED BY SEWER)		\$22,000.00	\$22,000.00			
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #5 - 2014 F250 W/LEASED 2023 F350XL 4x4 (COMMITTED BY HIGHWAY)		\$22,000.00	\$22,000.00			
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #8 - 2012 TOYOTA TACOMA w/LEASED PICK-UP (COMMITTED BY SEWER)		\$17,000.00	\$17,000.00			
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #12 - 2011 F350 w/LEASED F250 4x4 (COMMITTED BY SEWER)		\$22,000.00	\$22,000.00			
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #1 - 2010 FORD ESCAPE W/LEASED VEHICLE (DPW COMMITTED)		\$12,000.00	\$12,000.00			
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #7 - 2013 TOYOTA TACOMA w/LEASED PICKUP TRUCK - HIGHWAY COMMITTED		\$12,000.00	\$12,000.00			
Vehicles and Wheeled Equipment	Committed Leases	2024 - REPLACE #47 2015 CHEVY SILVERADO 2500HD W/LEASED 2023 F350 XL 4x4 - HIGHWAY		\$22,000.00	\$22,000.00			
	Total Committed Leases			\$129,000.00	\$129,000.00	\$0.00	\$0.00	\$0.00
Building and Facilities	Facility Operations	2024-2026 - TOWN HALL RENOVATION		\$3,568,000.00			\$3,568,000.00	
	Total Facility Operations			\$3,568,000.00	\$0.00	\$0.00	\$3,568,000.00	\$0.00
Roadway Infrastructure (Roads, Bridges, Gutters, Curbing & Ott Highway Department		2024 - RECONSTRUCT HIGHLAND AVE (S. CLINTON WEST TO CITY LINE)		\$530,400.00			\$530,400.00	
Roadway Infrastructure (Roads, Bridges, Gutters, Curbing & Ott Highway Department		2024-2026 - FRENCH RD. BRIDGE REPAIRS & SAFETY IMPROVEMENTS		\$757,681.00			\$757,681.00	

Type	Department	Request Title	2024				
			FY2024 Total	Operating Funds	2024 Debt Service	2024 Grant Funds	2024 Other Reserve Funds
Roadway Infrastructure (Roads, Bridges, Gutters, Curbing & Ott Highway Department	Highway Department	2024-2026 - PAVING & RESURFACING ROADS (ON-GOING)	\$660,000.00	\$220,000.00			\$440,000.00
Sewer (Stanitary & Storm) Infrastructure Improvements	Highway Department	2024-2026 - STORM SEWER REPAIR & REPLACEMENT (ON-GOING)	\$123,335.00	\$123,335.00			
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #76 2009 F350 w/LEASED F350	\$22,000.00	\$22,000.00			
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #73 - 2017 F550 w/LEASED F550	\$27,000.00	\$27,000.00			
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #54 - 2010 JOHN DEERE LOADER (URGENT)	\$288,235.00			\$288,235.00	
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #66 - 2008 F350 w/LEASED F350	\$22,000.00	\$22,000.00			
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #60 - 1998 6-WHEEL MACK PLOW AND SALT TRUCK	\$340,000.00		\$340,000.00		
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #90 - 2015 ELGIN BROOM SWEEPER	\$400,875.00		\$400,875.00		
Vehicles and Wheeled Equipment	Highway Department	2024 - REPLACE #114 - 1998 NEW HOLLAND ROADSIDE MOWER	\$32,000.00	\$32,000.00			
Vehicles and Wheeled Equipment	Highway Department	REPLACE #74 2014 SMALL DUMP TRUCK (ES10-12-2022-08)	\$66,000.00				\$66,000.00
	Total Highway Department		\$3,269,526.00	\$446,335.00	\$1,029,110.00	\$1,728,081.00	\$66,000.00
Building and Facilities	Highway/Sewer Facility	2024 - PURCHASE ADDITIONAL MOBILE COLUMNS FOR VEHICLE LIFT	\$26,345.00	\$26,345.00			
Building and Facilities	Highway/Sewer Facility	2024 - REPLACE FUEL ISLAND (2023)	\$21,340.00				\$21,340.00
	Total Highway/Sewer Facility		\$47,685.00	\$26,345.00	\$0.00	\$0.00	\$21,340.00
Computers, Related Equipment & Software	Information Systems	2024-2026 - USER ENDPOINTS (LAPTOPS/DESKTOPS/MONITORS/PER) (2023)	\$40,150.00				\$40,150.00
Computers, Related Equipment & Software	Information Systems	2024-2026 - IT INFRASTRUCTURE REPLACEMENTS (ON-GOING) (2023)	\$52,500.00				\$52,500.00
	Total Information Systems		\$92,650.00	\$0.00	\$0.00	\$0.00	\$92,650.00
	Total Monroe Ave Business Improve Dist#1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicles and Wheeled Equipment	Parks	REPLACE 2010 FORD F350 PICK-UP TRUCK (RES10-12-2022-08)	\$45,000.00				\$45,000.00
	Total Parks		\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00
Vehicles and Wheeled Equipment	Police Department	2024-2026 - POLICE VEHICLE REPLACEMENT PROGRAM (ON-GOING) (ONE 2023)	\$177,000.00	\$126,000.00			\$51,000.00
	Total Police Department		\$223,000.00	\$172,000.00	\$0.00	\$0.00	\$51,000.00
Building and Facilities	Public Works Department	2024 - ELECTRIC VEHICLE CHARGING STATIONS	\$112,820.00	\$24,250.00			\$63,570.00
Operating Funds Request (Non Capital)	Public Works Department	2024-2026 - MONROE AVE GIGP MAINTENANCE (ON-GOING)	\$55,810.00	\$55,810.00			
Operating Funds Request (Non Capital)	Public Works Department	2024-2026 - DOCUMENT SCANNING SERVICES	\$35,000.00				\$35,000.00
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	RAPID RECTANGULAR FLASHING BEACONS (RRFBs) AT VARIOUS CROSSINGS	\$75,000.00				\$75,000.00
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	2024 - REPAIRS TO HOMEACRES ENTRANCE MONUMENTS	\$25,000.00	\$25,000.00			
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	2024 - EAST AVENUE SIDEWALK EXTENSION	\$750,000.00				\$750,000.00
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	2024 - N. LANDING ROAD MID-BLOCK CROSSING	\$35,000.00				\$35,000.00
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	2024 - BRIGHTON HENRIETTA TOWNSLINE SIDEWALKS	\$100,785.00				\$100,785.00
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	2024-2026 - GENERAL SIDEWALK CONSTRUCTION/RECONSTRUCTION (ON-GOING)	\$36,000.00	\$36,000.00			
Other Improvements (Trees, Sidewalks etc.)	Public Works Department	2024 - ELECTRICAL UTILITY STAKEOUT	\$28,000.00	\$28,000.00			
	Total Public Works Department		\$1,253,415.00	\$169,060.00	\$0.00	\$1,059,355.00	\$25,000.00
Building and Facilities	Recreation Department	2024 - WINTER FARMERS MARKET CONSTRUCTION - FINAL PHASE	\$61,500.00	\$61,500.00			
	Total Recreation Department		\$61,500.00	\$61,500.00	\$0.00	\$0.00	\$0.00
Other Improvements (Trees, Sidewalks etc.)	Transportation	2024 - REPLACE WOODEN FENCING ALONG THE PATH @ LAC DE VILLE POND	\$15,000.00	\$15,000.00			
Roadway Infrastructure (Roads, Bridges, Gutters, Curbing & Ott Transportation		2024-2026 - GUTTER REPLACEMENTS PRIOR TO PAVING	\$160,530.00	\$160,530.00			
Roadway Infrastructure (Roads, Bridges, Gutters, Curbing & Ott Transportation		2024 - CHELMSFORD LANE CULVERT REPLACEMENT	\$612,000.00				\$612,000.00
	Total Transportation		\$787,530.00	\$175,530.00	\$0.00	\$612,000.00	\$0.00
Other Improvements (Trees, Sidewalks etc.)	Tree Replacement Program	2024-2026 - TREE MANAGEMENT PROGRAM (ON-GOING)	\$150,000.00	\$150,000.00			
Total Tree Replacement Program	Total Tree Replacement Program		\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00
TOTAL FUNDING SOURCES			\$11,730,546.00	\$3,302,810.00	\$1,029,110.00	\$7,017,436.00	\$381,190.00
		TOTAL CIP ITEMS PURCHASED IN 2023		\$334,190.00			\$334,190.00



Town of
Brighton

Finance Department

Earl Johnson
Director of Finance

November 15, 2023

Honorable Town Board
Finance and Administrative Services Committee
Town of Brighton
2300 Elmwood Avenue
Rochester, NY 14618

RE: Dissolution of unrecognized Other Post Employment Benefits (OPEB) Reserve

Dear Board Members:

I am requesting Town Board authorization to dissolve the unrecognized OPEB reserve and return the funds to the unassigned fund balance where our audit firm, MMB, has recognized these funds.

In 2006 the Town established an OPEB reserve when NYS first required that municipalities recognize their OPEB responsibilities on their financial statements complying with GASB 45 (Res 12 27 2006-7). At the time, many municipalities attempted to reserve their OPEB liabilities. It quickly became apparent that governments could not reserve their liabilities, nor would NYS allow them to as the reserved fund balance would become too high. The OPEB liability for the Town of Brighton on the 2022 Audited Financial Statements was \$22,457,110, which compares to all other General Fund reserves of \$934,149.

The Town of Brighton currently has \$517,046 tracked for this purpose. NYS does not recognize an OPEB reserve as a legal reserve, therefore, it does not appear as a reserve on the 2022 Audited Financial Statements (see page 48). These funds should be returned to the unassigned General Fund account where they can be tracked and invested as they appear on the Audited Financial Statements.

As these funds were set aside per board resolution in 2006, a new resolution would be required in order to address this change. It is my recommendation that the Town Board pass a resolution to dissolve the unrecognized OPEB reserve and return the funds to the General Fund unassigned Fund Balance.

1. To Asset Account: A.909 Unreserved Fund Balance \$517,046.22 (as updated)
2. From Asset Account: A.909.OPEB Fund Balance-OPEB \$517,046.22 (as updated)

I would be happy to respond to any questions that members of the Committee or other members of the Town Board may have regarding this matter.

Sincerely,
Earl Johnson
Earl F Johnson
Director of Finance

(IV.) (Continued)

K. Deferred Inflows/Outflows of Resources

The following is a summary of the deferred inflows/outflows of resources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 9,292,269	\$ 12,746,544
Leases	-	1,165,031
OPEB	1,434,993	15,696,428
Total	\$ 10,727,262	\$ 29,608,003

L. Fund Balances/Net Position

1. Fund Balances

a. Nonspendable

The Town has the following nonspendable funds:

Nonspendable Prepaid Items - The Town has prepaid various items and the cash is no longer available therefore those funds are nonspendable.

b. Restricted

Currently, New York State laws still use the terminology reserves. The Town currently utilizes the following reserves which are classified as restricted funds:

1. Capital Reserves

As provided in the General Municipal Law Section 6, the Town has established the following "Type Capital" Reserves:

a. General Fund

Quality of Life - to finance future capital projects that will improve the "Quality of Life" in the Town. The balance in this reserve at December 31, 2022 is \$31,332.

Assessment - to finance the cost of updating, on a Town basis, the assessed value of each parcel of real property. The balance in this reserve at December 31, 2022 is \$21,838.

Streetscape - to finance streetscape improvements as determined by the Town. The balance in this reserve at December 31, 2022 is \$102,447.

(IV.) (Continued)

Town Sidewalk - to finance the cost of construction of new Town wide sidewalks as proposed for construction by the Town. The balance in this reserve at December 31, 2022 is \$202,914.

Parks - to finance the purchase and development of open space for park purposes. The balance in this reserve at December 31, 2022 is \$139,948.

b. Consolidated Sewer Fund

Sewer Equipment - to finance future planned replacement of high cost sewer equipment items. The balance in this reserve at December 31, 2022 is \$240,002.

c. Water Fund

Consolidated Water District - to finance future capital improvements to be made in the consolidated water district. The balance in this reserve at December 31, 2022 is \$138,783.

d. Highway Fund

Highway Equipment - to finance all or part of the cost of future Town expenditures for capital assets which have a period of probable usefulness of at least five years. The balance of the reserve at December 31, 2022 is \$174,243.

2. Reserve For Debt

In accordance with General Municipal Law, Section 6-1, the Town has established a reserve to provide funding for the outstanding balance due on serial bonds and bond anticipation notes which were issued for various building and reconstruction projects. This reserve is recorded in the Debt Service Fund and may be reduced each year until the serial bonds and bond anticipation notes are paid in full. The balance at December 31, 2022 is \$648,229 and \$96,930 has been appropriated for the ensuing year's budget.

3. General Reserve

The Brighton Memorial Library Board of Trustees initially established a reserve fund in 1987 in accordance with New York State Education Law 259 and Opinion No. 80-260 of the State Comptroller. The purpose of the reserve is to provide for upgrades and improvements to library automation, capital and/or services which are not operating expenses. This reserve may be carried over from year to year for the above purpose stated. Moneys from this reserve may be expended only upon the direction and written demand of the Library Trustees. The Board transferred \$43,934 into the reserve. This reserve fund is recorded in the Library Fund and the balance is \$273,600 at December 31, 2022.

(IV.) (Continued)

4. Insurance Reserve

The Town Board has established such a reserve in accordance with General Municipal Law, Section 6(n). The purpose of this reserve fund is to pay for property loss, claims against the Town, and other liabilities incurred for which the Town has no insurance coverage. This reserve is recorded in the General Fund. The balance at December 31, 2022 is \$115,707.

5. Workers' Compensation Reserve

The Town Board established a workers' compensation reserve in accordance with General Municipal Law, Section 6(j). This reserve is recorded in the General Fund. The Town Board appropriated \$0 from the reserve. The balance at December 31, 2022 is \$29,298.

6. Reserve for Forfeiture of the Proceeds of Crime

To conform with financial reporting requirements as promulgated by the Office of the State Comptroller the Town has recorded the unspent balance of the forfeiture of the proceeds of crime in the General Fund as a general reserve. The Town had net appropriations of \$9,077 from the reserve during the 2022 fiscal year. The balance of this reserve on December 31, 2022 is \$181,959.

7. Repair Reserve

To be used for repair or replacement of major mechanical systems and roofs in and on major Town facilities. The balance in this reserve on December 31, 2022 is \$108,706.

8. Reserve for LOSAP

In accordance with Article 11A of the General Municipal Law of the State of New York the Town sponsors a Length of Service Award Program (LOSAP). In accordance with these provisions, the grantor/rabbi trust accounts established to hold LOSAP plan assets are considered restricted. The balance totaled \$1,291.

9. Special Districts

Town special districts fund balance is considered restricted as the revenues are raised by a specific taxing jurisdiction and can only be expended for that purpose. The Town has the following special districts:

Public Library Fund	Consolidated Water District Fund
Neighborhood Improvement District Fund	Miscellaneous Special Revenue Fund
Lighting Districts Fund	Consolidated Sewer Fund
Drainage Districts Fund	Fire Protection District Fund
Business Improvement Districts Fund	Park Special District Fund
Refuse Disposal Districts Fund	Ambulance Service District Fund
Sidewalk Snow Removal District Fund	Consolidated Sidewalk District Fund

(IV.) (Continued)

c. Assigned

The Town has the following assigned funds:

General Fund –	1. Appropriated for Taxes	2. Encumbrances
Highway Fund -	1. Year End Equity	2. Appropriated for Taxes
Capital Projects –	1. Year End Equity	

Encumbrances represent purchase commitments made by the Town's purchasing agent through their authorization of a purchase order prior to year end. The Town assignment is based on the functional level of expenditures.

Significant encumbrances management has determined that amounts in excess of \$30,000 for general fund, \$5,000 for sewer fund, \$6,750 for capital fund, \$11,250 for highway fund, \$5,250 for the public library fund, \$100 for the neighborhood improvement district fund and \$1,000 for consolidated sidewalk district fund are considered significant and are summarized below:

- General Fund - \$236,994 for general government support, \$107,825 for public safety, \$32,984 for transportation, and \$156,746 for culture and recreation
- Sewer Fund - \$140,203 for home and community services
- Capital Fund - \$1,185,540 for capital improvements
- Highway Fund - \$267,011 for transportation
- Public Library Fund - \$26,725 for culture and recreation
- Neighborhood Improvement District Fund - \$3,600 for transportation
- Consolidated Sidewalk District Fund - \$29,699 for transportation

d. Unassigned

Unassigned funds include the residual classification for the Town's general fund and all spendable amounts not contained in other classifications.

The following table summarizes the Town's fund balance according to the descriptions above:

(IV.) (Continued)

FUND BALANCE:	General Fund	Capital Projects Fund	Highway Fund	Non-Major Funds	Total
<u>Nonspendable -</u>					
Prepaid items	\$ 431,255	\$ -	\$ 65,654	\$ 44,656	\$ 541,565
Total Nonspendable	\$ 431,255	\$ -	\$ 65,654	\$ 44,656	\$ 541,565
<u>Restricted -</u>					
Capital Reserves -					
Quality of life	\$ 31,332	\$ -	\$ -	\$ -	\$ 31,332
Assessment	21,838	-	-	-	21,838
Streetscape	102,447	-	-	-	102,447
Town sidewalk	202,914	-	-	-	202,914
Parks	139,948	-	-	-	139,948
Sewer equipment	-	-	-	240,002	240,002
Consolidated water district	-	-	-	138,783	138,783
Highway equipment	-	-	174,243	-	174,243
Reserve for debt	-	-	-	648,229	648,229
Reserve for LOSAP	-	-	-	1,291	1,291
General reserve	-	-	-	273,600	273,600
Insurance reserve	115,707	-	-	-	115,707
Workers' comp reserve	29,298	-	-	-	29,298
Reserve for forfeiture of the proceeds of crime	181,959	-	-	-	181,959
Repair reserve	108,706	-	-	-	108,706
Capital improvements	-	975,761	-	-	975,761
Special Districts -					
Public library	-	-	-	332,156	332,156
Consolidated water	-	-	-	417,394	417,394
Miscellaneous special revenue	-	-	-	767,521	767,521
Lighting	-	-	-	104,875	104,875
Consolidated sewer	-	-	-	895,564	895,564
Drainage	-	-	-	28,705	28,705
Business improvement	-	-	-	3,523	3,523
Park special	-	-	-	10,145	10,145
Refuse disposal	-	-	-	70,324	70,324
Ambulance service	-	-	-	129,451	129,451
Neighborhood improvement	-	-	-	10,506	10,506
Sidewalk snow removal	-	-	-	117,786	117,786
Consolidated sidewalk	-	-	-	91,232	91,232
Total Restricted	\$ 934,149	\$ 975,761	\$ 174,243	\$ 4,281,087	\$ 6,365,240
<u>Assigned -</u>					
Appropriated for taxes	\$ 1,864,000	\$ -	\$ 375,000	\$ -	\$ 2,239,000
General government support	236,994	-	-	-	236,994
Public safety	107,825	-	-	-	107,825
Transportation	32,984	-	1,634,078	-	1,667,062
Culture and recreation	156,746	-	-	-	156,746
Home and community service	21,744	-	-	-	21,744
Total Assigned	\$ 2,420,293	\$ -	\$ 2,009,078	\$ -	\$ 4,429,371
<u>Unassigned</u>					
TOTAL FUND BALANCE	\$ 6,629,642	\$ (702,825)	\$ -	\$ (59,835)	\$ 5,866,982
	\$ 10,415,339	\$ 272,936	\$ 2,248,975	\$ 4,265,908	\$ 17,203,158



KENNETH G. ROHR, DIRECTOR OF FINANCE
2300 ELMWOOD AVENUE SUITE 110
ROCHESTER, NEW YORK 14618
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MEMORANDUM

To: The Honorable Town Board
Attn.: Finance and Administrative Services Committee
From: Kenneth G. Rohr, Director of Finance
Date: December 20, 2006
Subject: Initial Funding of Post Employment Health Insurance Benefits Liability (as Discussed in GASB Statement #45)

On a number of occasions, we have discussed with the Town Board the substantial impacts on the Town's financial status that recording on the Statement of Net Assets of the actuarially determined liability for other post employment benefits, referred to as "OPEB" (primarily relating to qualifying retiree health insurance benefits), as required by GASB Statement #45. Most recently, we heard from the Town's independent Auditor that the accumulated liability is likely in excess of \$10 million, far exceeding the Town's Unreserved Net Assets position. Given this GASB standard must be addressed in the Town's 2008 year-end financial statements, I recommend that the Town Board begin to address this matter now, to the extent that current resources allow.

Specifically, I recommend the Town Board earmark \$250,000 of General Fund Unreserved Fund Balance, inclusive of 2006 year-end surplus, in preparation for needed State Legislature legal authority and, when authorized, to subsequently place these funds in trust and dedicated toward the Town's accumulated OPEB liability. It must be noted that, in doing so, the Town Board would be foregoing the ability to reserve the \$250,000 earmarked amount for any other purpose (e.g. capital reserve, appropriation in subsequent budgets, etc.).

I further recommend that the Town Board commit to an annually increasing \$100,000 allocation of funding in the 2008 and subsequent year budgets (\$100,000 in 2008, \$200,000 in 2009, \$300,000 in 2010, etc.) until such time as the Town's annual funding requirement for the OPEB liability has been met. This annual budget allocation would be placed in the trust fund as well. It should be noted that, in doing so, the Town Board would likely impact the annual Town Budget Tax Levy by \$100,000 annually, again until the annual funding requirement has been met.

At a Town Board Meeting of the Town of Brighton, Monroe County, New York, held at the Brighton Town Hall, 2300 Elmwood Avenue, in said Town of Brighton on the 27th day of December, 2006.

PRESENT:

SANDRA L. FRANKEL,
Supervisor

JAMES R. VOGEL
RAYMOND J. TIERNEY III
SHERRY S. KRAUS
LOUISE NOVROS

Councilpersons.

WHEREAS, the Government Accounting Standards Board ("GASB") has issued its Statement #45 requiring municipalities to record on their Statement of Net Assets the actuarially determined liability for other post employment benefits ("OPEB"), primarily consisting of retiree health insurance benefits; and

WHEREAS, Raymond F. Wager, CPA, P.C., the Town's independent auditor, has determined that the Town must reflect its liability for such benefits, commencing with its Statement of Net Assets for year-end 2008; and

WHEREAS, the Finance Director and Supervisor have recommended that the Town begin to earmark funds for this liability and the Town Board desires to follow such recommendation; it is therefore

RESOLVED, that a memorandum dated December 20, 2006, from Kenneth G. Rohr, Director of Finance, concerning the initial funding of post-employment health insurance benefits liability, as discussed in GASB Statement #45, be received and filed; and be it further

RESOLVED, that the Town Board hereby earmarks \$250,000 of General Fund Unreserved Fund Balance, inclusive of 2006 year-end surplus, to be directed towards the Town's accumulated OPEB, pending legal authority from New York State to fully comply with GASB #45; and be it further