

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

**Meeting Date: Wednesday, July 16, 2025 (8:30 a.m.)**

**Location: Empire State University Room #159**

1. Approval of Minutes – Receive and file minutes from July 2, 2025.
2. Request for Town Board to authorize the Town Supervisor to sign change orders #2,3,5,6 & 7 with Landry Mechanical for plumbing related work which would exceed the approved 10% authorization (DPW) – Request from Ken Hurley for the Town Board to authorize the Town Supervisor to sign change orders #2,3,5,6 & 7 with Landry Mechanical for plumbing related work as described for \$48,053.24 which would exceed the approved 10% authorization (see letter from K. Hurley).
3. Request for the Town Board to authorize the Town Supervisor to sign an engagement letter with Mengal Metzgar Barr & Co, LLP for all audit services for 2025 & 2026 (Finance) – Request from Earl Johnson for Town Board action to authorize the Town Supervisor to sign an engagement letter for all audit services with Mengal Metzgar Barr & Coy, LLP for the 2025 & 2026 audits at a 3.6% increase each year with no increase to the Single Audit rate (see letter from E. Johnson).
4. Discussion with the Budget Review Task Force for the purpose of reviewing the 2026 Capital Improvement Projects (CIP) as presented by town staff (Finance) – The Budget Review Task Force met with department heads on June 20<sup>th</sup>, 25<sup>th</sup> and 26<sup>th</sup> to discuss their CIP requests which we review (see draft CIP list from E Johnson).
5. Presentation of the Supervisor's 2025 Town Budget Report for the Six-month Period Ended June 30, 2025 (E Johnson, Director of Finance).
6. Town Hall Renovation progress update (ongoing when necessary).

**The next regularly scheduled meeting of the FASC will be held on  
WEDNESDAY, August 6, 2025, at 8:30 a.m.  
in ROOM #159 at Empire State University, 680 Westfall Road.  
All members of the public are invited to attend FASC meetings.**

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



## Public Works Department

Ken Hurley, P.E.  
Town Engineer

July 11, 2025

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

Re: Town Hall Renovation- Landry Mechanical (Contract #3)  
Change Orders # 2, 3, 5, 6, 7

Dear Councilperson Salzman and Committee Members:

At the November 13, 2024 Town Board meeting, the Board approved awarding of the Town Hall Renovation Contract #3 (Plumbing) to Landry Mechanical for the bid amount of \$396,482.00. The Board further approved the Supervisor to be authorized to execute necessary change orders up to 10% of the base bid (\$39,648.20). Currently, the Supervisor has approved change orders in the amount of \$41,827.00.

Landry has submitted Potential Change Orders (PCO) for the Plumbing work being done as a part of the Town Hall Renovation. Below is a description of the work done for each of the PCO.

1. PCO #2 is \$9,667.82, which reflects the costs associated with the re-work of the base bid plumbing system and additional work requested to complete the changes outlined in ASI-04. ASI-04 is the big revision requested by the Town to accommodate additional office space in the building.
2. PCO #3 is for \$2,403.76, which reflects additional work to isolate plumbing fixtures in the walled off Library area to facilitate the demolition of asbestos laden material in DPW during the abatement process due to found conditions.
3. PCO #5 is for \$7,608.34, which represents the work completed to install a new floor drain in Mechanical Room 002D requested by Town staff and included as part of ASI-05.
4. PCO #6 is for \$23,575.68, which represents additional labor to remove a second layer of concrete flooring founder under the first layer in the ground level. This was an unknown/found condition.
5. PCO #7 is for \$4,797.64, which represents the additional costs to provide a ballasted wind restraint option for the roof gas pipe as opposed to the roof penetration option.

The total cost for the PCO's is \$48,053.24. This proposal amount would increase the total change order amount over the authorized 10% of the base plumbing contract amount. I recommend that the Supervisor be authorized to sign a change order for this work in the amount of \$48,053.24.

As always, thank you for your consideration. I will be in attendance at your regularly scheduled July 16, 2025, meeting in the event that you have any questions regarding this matter. As always, your consideration of matters such as this is greatly appreciated.

Sincerely,

A handwritten signature in blue ink that reads "Ken Hurley".

Ken Hurley, P.E.  
Department of Public Works  
Cc: Glenn Layton

**AIA® Document G701™ – 2017****Change Order**

<b>PROJECT:</b> (Name and address) Brighton Town Hall Renovation 2300 Elmwood Avenue Rochester, NY 14618	<b>CONTRACT INFORMATION:</b> Contract For: Plumbing_03 Date: 11/13/2024	<b>CHANGE ORDER INFORMATION:</b> Change Order Number: 02 Date: 06/16/2025
<b>OWNER:</b> (Name and address) Town of Brighton 2300 Elmwood Avenue Rochester, NY 14618	<b>ARCHITECT:</b> (Name and address) In/Ex Architecture P.C. 133 S. Fitzhugh Street Rochester, NY 14608	<b>CONTRACTOR:</b> (Name and address) Landry Mechanical Contractors 164 Flint Hill Road Leroy, NY 14482

**THE CONTRACT IS CHANGED AS FOLLOWS:** *PCO #2,3,5,6,7*

1.) Work associated with changes from ASI-04 2.) Work associated with Construction Change Directive P-002 3.) Work associated with the Floor Drain installation as outlined in ASI-05 4.) Work associated with demo of extra floor layer 5.) Additional costs for ballasted wind restraint options all as outlined on the attached proposals.

The original Contract Sum was	\$ 396,482.00
The net change by previously authorized Change Orders	\$ 41,827.00
The Contract Sum prior to this Change Order was	\$ 438,309.47
The Contract Sum will be increased by this Change Order in the amount of	\$ 48,053.24
The new Contract Sum including this Change Order will be	\$ 486,362.71

The Contract Time will be increased by Zero (0) days.

The new date of Substantial Completion will be (Remains unchanged)

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

ARCHITECT (Firm name)	<u>Landry Mechanical</u> CONTRACTOR (Firm name)	OWNER (Firm name)
SIGNATURE	<u>Bob M</u>	SIGNATURE
PRINTED NAME AND TITLE	<u>Brandon McGinn PM</u> PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
DATE	<u>6-17-2025</u> DATE	DATE

April 16, 2025



## Mechanical Contractors

164 Flint Hill Road  
Leroy NY 14482  
585.538.6000  
585.538.6006

PCO #2

Brighton Town Hall  
2300 Elmwood Ave  
Rochester NY 14618

Attn: Evert Garcia

Re: Work associated with ASI-04

Landry Mechanical Contractors, Inc.

## Labor

Base bid labor	85.9	Hours	(\$75.00)	Hour	(\$6,442.50)
ASI-04 Labor	113	Hours	\$100.00	Hour	\$11,330.00
					\$0.00
					\$0.00

## Material & Equipment

Base bid material (\$7,337.96)  
ASI-04 Material \$10,707.04

### Consumables/Expendables

## Subcontractors

\_\_\_\_\_ \$0.00  
\_\_\_\_\_ \$0.00  
\_\_\_\_\_ \$0.00

OH&P	15%	Subtotal	\$8,307.12
Subcontractor OH&P	5%		\$1,246.07
			\$0.00

Subtotal       \$9,553.18

Bond 1.2% \$114.64

Please do not hesitate to contact us if any further information is needed.  
Regards,

Brandon McGrain

Brandon McGrain  
Project Manager  
Landry Mechanical Contractors, Inc.

Authorized Signature\*

## Labor Summary List

Company: Landry Mechanical Contractors Inc  
Site: FastEST-Shared.site  
Job: FastEST-Shared>>BRIGHTON TOWN HALL ASI-04 (ASI-04)  
Factor Set: 100%  
Type: Selected Sections  
Report Includes: Pipe  
Report Sections: 5, 6, 7, 8

Sect Area	System	Job Hours
5 ASI-04-Sanitary/Vent		28.0
6 ASI-04-Water		19.6
7 ASI-04-Water		32.9
8 ASI-04-Sanitary/Vent		30.7
		111.3

## Material Summary List

Company: Landry Mechanical Contractors Inc  
Site: FastEST-Shared.site  
Job: FastEST-Shared>>BRIGHTON TOWN HALL ASI-04 (ASI-04)  
Discount Set: Factor 1  
Type: Selected Sections  
Report Includes: Pipe  
Report Sections: 5, 6, 7, 8

Group Name	Net Total
Copper Fittings Elkhart	\$688.96
Copper Tube Mueller	\$1,255.15
Cast Iron Soil NH Pipe Char	\$1,890.43
Cast Iron Soil H&S Ftgs Char	\$44.55
Cast Iron Soil NH Ftgs Char	\$1,686.38
No-Hub Clamps Charlotte	\$4,459.58
Joints	\$46.80
Hangers & Supports	\$635.20
	<b>\$10,707.04</b>

## Labor Summary List

Company: Landry Mechanical Contractors Inc  
Site: FastEST-Shared.site  
Job: FastEST-Shared>>BRIGHTON TOWN HALL ASI-04 (ASI-04)

Type: Selected Sections  
Report Includes: Pipe  
Report Sections: 1, 2, 3, 4

Sect Area	System	Job Hours
1	ASI-04 BASE BID-Sanitary/Vent	26.4
2	ASI-04 BASE BID-Water	24.6
3	ASI-04 BASE BID-Sanitary/Vent	21.2
4	ASI-04 BASE BID-Water	13.6
		85.9

## Material Summary List

Company: Landry Mechanical Contractors Inc  
Site: FastEST-Shared.site  
Job: FastEST-Shared>>BRIGHTON TOWN HALL ASI-04 (ASI-04)

Type: Selected Sections  
Report Includes: Pipe  
Report Sections: 1, 2, 3, 4

Group Name	Net Total
Copper Fittings Elkhart	\$387.28
Copper Tube Mueller	\$617.15
Cast Iron Soil NH Pipe Char	\$2,714.04
Cast Iron Soil NH Ftgs Char	\$1,901.56
No-Hub Clamps Charlotte	\$1,051.89
Joints	\$49.48
Hangers & Supports	\$616.56
	<b>\$7,337.96</b>

April 16, 2025

Brighton Town Hall  
2300 Elmwood Ave  
Rochester NY 14618



Mechanical Contractors

164 Flint Hill Road  
Leroy NY 14482  
585.538.6000  
585.538.6006

PCO #3

Attn: Evert Garcia

Re: Work associated with P-002

**Landry Mechanical Contractors, Inc.**

**Labor**

Work associated with P-002	16	Hours	\$100.00	Hour	\$1,600.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

**Material & Equipment**

Pipe, Valves & Fittings	\$458.56
	\$0.00
	\$0.00

Consumables/Expendables	\$6.88
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**Subcontractors**

	\$0.00
	\$0.00
	\$0.00

Subtotal \$2,065.44

OH&P	15%	\$309.82
Subcontractor OH&P	5%	\$0.00

Subtotal \$2,375.25

Bond	1.2%	\$28.50
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Total \$2,403.76

Please do not hesitate to contact us if any further information is needed.

Regards,

*Brandon Mcgrain*

Brandon Mcgrain  
Project Manager  
Landry Mechanical Contractors, Inc.

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Authorized Signature\*

## CONSTRUCTION CHANGE DIRECTIVE

No. P-002DATE OF ISSUANCE: 04/15/2025EFFECTIVE DATE: 04/15/2025OWNER: Town of BrightonCONTRACTOR: Landry MechanicalContract: 03-PlumbingProject: Town of Brighton Town HallOWNER's Contract No. 03ENGINEER's Project No. 3012.0100656

You are directed to proceed promptly with the following change(s):

## Description:

Locate, cut supply water lines, and install shutoff valves within walled off Library area on ground floor. This work may require a partial shutdown of the water supply to the Town Hall facility. Coordinate this work early in the morning (5AM) before Library staff arrives.

## Purpose of Work Change Directive:

To isolate two (2) toilets and two (2) sinks in the DPW/Engineering area on the Upper Floor to facilitate demolition of remaining partial wall by Demo contractor. Fixtures are to be removed under Plumbing contract. Take precautions not to leak water onto Library finishes during work

## Attachments: (List documents supporting change)

- P101 with area highlight
- P102 with area highlight

If OWNER or CONTRACTOR believe that the above change has affected Contract Price any Claim for a Change Order based thereon will involve one or more of the following methods as defined in the Contract Documents.

## Method of determining change

## in Contract Price:

- Unit Prices
- Lump Sum
- Cost of the Work

Estimated increase (decrease) in Contract Price:

\$       

If the change involves an increase, the estimated amount is not to be exceeded without further authorization.

Estimated increase (decrease) in

Contract Times:

Substantial Completion 0 days;  
Ready for final payment        days.

RECOMMENDED:

AUTHORIZED:

ACKNOWLEDGED:

Evert Garcia

ENGINEER

OWNER

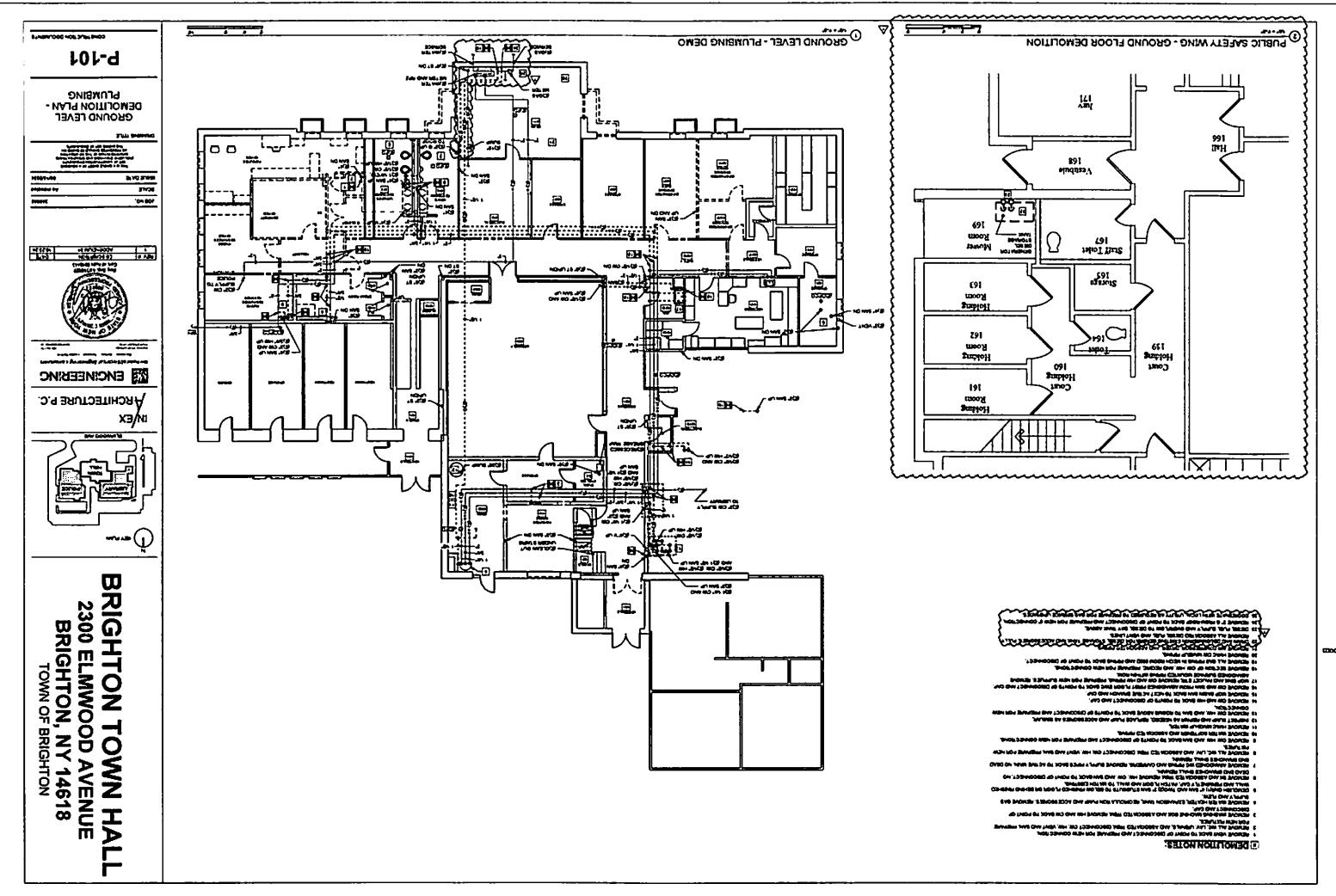
CONTRACTOR

04/15/2025

DATE

DATE

DATE





## Material Summary List

**Company:** Landry Mechanical Contractors Inc  
**Site:** FastEST-Shared.site  
**Job:** FastEST-Shared>>BRIGHTON TOWN HALL-CO-3 (CO-3)  
**Discount Set:** Factor 1  
**Type:** All Sections  
**Report Includes:** Pipe

Group Name	Net Total
Joints	\$3.04
Valves FNW	\$455.52
	\$458.56

April 25, 2025

Brighton Town Hall  
2300 Elmwood Ave  
Rochester NY 14618



Mechanical Contractors

164 Flint Hill Road  
Leroy NY 14482  
T 585.538.6000  
F 585.538.6006

PCO #5

Attn: Evert Garcia

Re: Work associated with ASI-05 floor drain installation.

**Landry Mechanical Contractors, Inc.**

**Labor**

ASI-05 Floor Drain response	40 Hours	\$100.00 Hour	\$4,000.00
			\$0.00
			\$0.00
			\$0.00

**Material & Equipment**

Pipe, Valves & Fittings	\$2,500.00
	\$0.00
	\$0.00
Consumables/Expendables	\$37.50

**Subcontractors**

OH&P	15%	Subtotal	\$6,537.50
Subcontractor OH&P	5%		\$980.63
			\$0.00
		Subtotal	\$7,518.13
Bond	1.2%		\$90.22
		Total	\$7,608.34

Please do not hesitate to contact us if any further information is needed.  
Regards,

*Brandon Mcgrain*

Brandon Mcgrain  
Project Manager  
Landry Mechanical Contractors, Inc.

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Authorized Signature\*

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April 25, 2025

Brighton Town Hall  
2300 Elmwood Ave  
Rochester NY 14618

Attn: Evert Garcia

Re: Demo and replace 1 layer of concrete flooring for all underslab piping.



Mechanical Contractors

164 Flint Hill Road  
Leroy NY 14482  
t 585.538.6000  
f 585.538.6006

PCO #6

**Landry Mechanical Contractors, Inc.**

**Labor**

Demo and install	96	Hours	\$100.00	Hour	\$9,600.00
					\$0.00
					\$0.00
					\$0.00

**Material & Equipment**

Concrete/Stone	\$3,000.00
Rentals	\$7,500.00
Consumables/Expendables	\$0.00

**Subcontractors**

					\$0.00
					\$0.00
					\$0.00
				Subtotal	\$20,257.50
OH&P	15%				\$3,038.63
Subcontractor OH&P	5%				\$0.00
				Subtotal	\$23,296.13
Bond	1.2%				\$279.55
				Total	<b>\$23,575.68</b>

Please do not hesitate to contact us if any further information if needed.  
Regards,

*Brandon Mcgrain*

Brandon Mcgrain  
Project Manager  
Landry Mechanical Contractors, Inc.

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Authorized Signature\*

May 13, 2025

Brighton Town Hall  
2300 Elmwood Ave  
Rochester NY 14618

Attn: Evert Garcia

Re: Difference between base bid and option to avoid cutting roof.



Mechanical Contractors

164 Flint Hill Road  
Leroy NY 14482  
585.538.6000  
585.538.6006

PCO # 7

**Landry Mechanical Contractors, Inc.**

			\$4,797.64
			\$0.00
			\$0.00
			\$0.00
<b>Material &amp; Equipment</b>			
			\$0.00
			\$0.00
			\$0.00
Consumables/Expendables			\$0.00
<b>Subcontractors</b>			
			\$0.00
			\$0.00
			\$0.00
		Subtotal	\$4,797.64
OH&P	15%		\$0.00
Subcontractor OH&P	5%		\$0.00
		Subtotal	\$4,797.64
Bond	1.2%		\$0.00
		Total	\$4,797.64

Please do not hesitate to contact us if any further information is needed.  
Regards,

*Brandon Mcgrain*

Brandon Mcgrain  
Project Manager  
Landry Mechanical Contractors, Inc.

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Authorized Signature\*



Town of  
**Brighton**

## Finance Department

**Earl Johnson**  
Director of Finance

July 15, 2025

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

Re: 2025-26 Annual Audit Fees  
Mengel Metzger Barr & Co., LLP

Dear Honorable Town Board:

Currently, the Town Board has held an Engagement Letter for Accounting Services with Mengel Metzger Barr & Co. During our last agreement for 2023-24 MMB fees increased 4.0% each year and our 1<sup>st</sup> quote for 2025 and 2026 services increased 7.2% and 3.9%. After negotiation, MMB offered a two-year agreement with increases of 3.6% for 2025 and 2026 per the schedules below:

	2023	2024	2 <sup>nd</sup> Quote	2 <sup>nd</sup> Quote
• Regular Audit	\$22,700	\$23,600	\$24,300	\$25,025
• AUD Preparation	1,550	1,600	1,625	1,650
• Special Review	2,300	2,400	2,450	2,500
• Justice	3,000	3,125	3,225	3,325
• Clerk/Receiver	2,300	2,400	2,725	3,050
TOTALS	\$31,850	\$33,125	\$34,325	\$35,550

Therefore, I request the Town Board approve the second of the two agreements for services of the 2025 & 2026 years and that the Supervisor be authorized to sign the associated engagement letters with the lower fee increases of 3.6% for 2025 and 2026 audit services and the single audit fee remaining at \$4,500 bringing the effective fee increase to 3.2% annually.

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,  
**Earl Johnson**  
Earl Johnson  
Director of Finance

**TOWN OF BRIGHTON**

**NEW YORK**

**ENGAGEMENT LETTER**

**For Years Ended December 31, 2025 and 2026**



BUSINESS  
ADVISORS  
AND CPAs



BUSINESS  
ADVISORS  
AND CPAS

July 15, 2025

Mr. Earl Johnson, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Mr. Johnson:

The following represents our understanding of the services we will provide the Town of Brighton, New York (the Town).

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2025 and 2026, and for the year end then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In addition, we will audit the Town's compliance over major federal award programs for the periods ended December 31, 2025 and 2026. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of expressing an opinion on each opinion unit and an opinion on compliance regarding the Town's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) *and in accordance with Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the Town complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. . This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis.
- Schedule of Changes in the Town's Total OPEB Liability and Related Ratio (GASB 75) (Unaudited)
- Schedule of Town's Proportionate Share of the Net Pension Liability (Unaudited)
- Schedule of Town Contributions (Unaudited)
- Schedule of Revenues, Expenditures and Changes in Fund Balance –  
Budget (Non-GAAP Basis) and Actual – General Fund and Major Funds (Unaudited)

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining Balance Sheet – Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

## **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## **Audit of the Financial Statements**

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to the governing body of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

At the conclusion of the audit, we will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

### **Audit of Major Program Compliance**

Our audit of the Town's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with

compliance requirements applicable to each of the Town's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

## **Management's Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of the basic financial statements that are free from material misstatement, whether due to fraud or error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federally funded activities;
- For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the Town is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- For identifying and ensuring that the Town complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- For submitting the reporting package and data collection form to the appropriate parties;
- For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;

- b. Additional information that we may request from management for the purpose of the audit;
- c. Unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence;
- For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the Town involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- For the accuracy and completeness of all information provided;
- For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Nonattest Services**

With respect to any nonattest services we perform:

- We will assist in preparing the financial statements of the Town in conformity with U.S. generally accepted accounting principles based on information provided by and approved by you.
- We will enter the Town Annual Financial Report - Update Document for the years ended December 31, 2025 and 2026 based on the trial balance and budget status reports provided by you. This report will be completed for the Town, for filing with the New York State Department of Audit and Control. If circumstances exist which would preclude the timely filing of this report, you would be notified immediately.

We will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities.

The Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- This engagement is limited to applicable professional services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the Town with regard to tax positions taken in the preparation of the tax return, but the Town must make all decisions with regard to those matters.
- Our work in connection with the preparation of the annual update document does not include any procedures designed to discover defalcations or other fraud, should any exist. You have the final responsibility for the information returns. Therefore, you should review them carefully before filing.

These nonattest services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

## **Other Matters**

Our fees to complete the above services for the Town of Brighton as of December 31, 2025 and 2026 will be computed at our regular per diem rates, plus travel and other out-of-pocket costs as follows:

	<u>2025</u>	<u>2026</u>
Regular Audit	\$24,300	\$25,025
Single Audit	4,500	4,500
Annual Financial Report-Update Document	1,625	1,650
<b>Total</b>	<b><u>\$30,425</u></b>	<b><u>\$31,175</u></b>

There will be an additional charge associated with meeting with your Board (if requested) that will be billed at \$405 for each meeting.

Michael DeBadts is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising MMB + Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you or your personnel and/or store data through e-mail, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. Electronic data that is confidential may be transmitted and/or stored using these methods, and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communication and/or data. All confidential, proprietary, and personally-identifiable information should be transmitted through secure means which we have available. Information transmitted to you through our secure CCH Products may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of MMB + Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agent and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of MMB + Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the Company or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the Town's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;

- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our current hourly rates will be as follows:

Partner	\$ 395	Director	\$ 285	Manager	\$ 225-275
Supervisory Staff	\$ 195	Staff	\$110-165		

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements' compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,  
Mengel Metzger Barr & Co., LLP



Michael DeBadts, CPA, Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Town of Brighton, New York by:

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## Report on the Firm's System of Quality Control

September 24, 2024

To The Owners of Mengel, Metzger, Barr & Co., LLP and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

A handwritten signature in black ink. The name 'Henderson Hutcherson' is written in a cursive script. Below it, the letters 'McCullough, PLLC' are written in a smaller, more formal font.

**TOWN OF BRIGHTON**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**DECEMBER 31, 2025 and 2026**



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

July 15, 2025

Mr. Earl Johnson, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Mr. Johnson:

This letter sets forth our understanding for applying agreed-upon procedures to the Town of Brighton, New York as of or for the periods ended December 31, 2025 and 2026. The Town is responsible for the books and records.

This engagement is solely for the purpose of reporting our findings in regard to the results of the procedures performed as summarized below. This report is intended for use by: Town Board and is expected to be restricted to the use of these specified parties.

Prior to the completion of the engagement, you agree to provide us with written agreement and acknowledgment that the procedures performed are appropriate for the intended purpose of the engagement as noted above.

The procedures we will perform are as follows:

1. For a selected sample, we will examine payroll processing and documentation for the Brighton Memorial Library which retains original “time card” reporting.
2. We will inspect a significant sample of selected cash disbursements for adequacy of documentation prepared by Town departments relating to soliciting competitive pricing for goods and services, including professional services, and to provide reasonable assurance of conformity to the Town’s procurement policy.
3. We will inspect the financial related confidential records maintained by the Police Department to ensure appropriate use of Town funds relating specifically to the Police Department Confidential Fund.
4. We will inspect investment transactions and accounting records maintained by the Finance Department for conformity with the Town Board’s deposit and investment policy.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the AICPA. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. We have no responsibility to determine the differences between the procedures to be performed and the procedures that we would have determined to be necessary had we been engaged to perform another form of attestation engagement.

Our report will list the procedures performed and our findings. Our report will be addressed to the Town of Brighton, New York and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information to you through a secure Engagement Organizer in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to, financial statements, reports to management, fixed asset reports, and tax returns. Information on the Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Mr. Michael DeBadts is the engagement partner for the services specified in this letter. His responsibilities include supervising of Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$2,450 for 2025 and \$2,500 for 2026.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,  
Mengel Metzger Barr & Co., LLP



Michael DeBadts, CPA, Partner

This letter correctly sets forth our understanding.

Sign: \_\_\_\_\_ Title: \_\_\_\_\_

**TOWN OF BRIGHTON**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**TOWN CLERK / RECEIVER OF TAXES**

**DECEMBER 31, 2025 and 2026**



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

July 15, 2025

Mr. Earl Johnson, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Mr. Johnson:

This letter sets forth our understanding for applying agreed-upon procedures on the transactions of the Town Clerk and Receiver of Taxes of the Town of Brighton, New York for the years ended December 31, 2025 and 2026.

This engagement is solely for the purpose of reporting our findings in regards to the results of the procedures performed as summarized below. The procedures we will perform have been agreed to by the Town Board:

For two randomly selected months, the following procedures will be applied to evaluate the Town Clerk/Receiver of Taxes' financial records for the years ended December 31, 2025 and 2026:

Town Clerk

1. We will inspect internal accounting controls and procedures relating to the Town Clerk's office operations.
2. We will inspect two monthly bank reconciliations for completeness and accuracy.
3. We will select two test months and perform the following:
  - a. We will trace daily cash reports to monthly totals ensuring accuracy and proper documentation of any differences.
  - b. We will trace daily totals in sample months to bank deposit slips and original source documentation to ensure accuracy and timeliness.
  - c. We will inspect disbursements to ensure appropriateness and timeliness.

## Receiver of Taxes

1. We will inspect internal accounting controls and procedures.
2. We will sample deposit batches for timeliness and agreement.
3. We will sample overpayments/duplicates for proper documentation.
4. We will reconcile payments to town/county/school against approved tax warrant and any reports of uncollectible balances.
5. We will inspect two monthly bank reconciliations for completeness and accuracy.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants and, the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and/or any other standards or requirements to be followed. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the Town of Brighton, New York and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information to you through a secure Engagement Organizer in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to, financial statements, reports to management, fixed asset reports, and tax returns. Information on the Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Mr. Michael DeBadts is the engagement partner for the services specified in this letter. His responsibilities include supervising of Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$2,725 for 2025 and \$3,050 for 2026.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,  
Mengel Metzger Barr & Co., LLP



Michael DeBadts, CPA, Partner

This letter correctly sets forth our understanding.

Signed By: \_\_\_\_\_ Title: \_\_\_\_\_

**TOWN OF BRIGHTON**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**JUSTICE ACCOUNT**

**DECEMBER 31, 2025 and 2026**



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

July 15, 2025

Mr. Earl Johnson, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Mr. Johnson:

This letter sets forth our understanding for applying agreed-upon procedures to the Justice Accounts of the Town of Brighton, New York for the years ended December 31, 2025 and 2026.

This engagement is solely for the purpose of reporting our findings in regards to the results of the procedures performed as compared to the accounting and reporting requirements outlined in the New York State Comptroller's Handbook for Town and Village Justice Accounts. The procedures we will perform have been agreed to by the Town Board:

The procedures we will perform are in accordance with the annual checklist for Review of Justice Court records per NYS Comptroller as follows:

1. We will obtain a summary of cash receipts and cash disbursements for the year, and we will verify the clerical accuracy. We will also examine source documents for a sample of months to verify amounts reported.
2. We will inspect and test bank reconciliations for two random months, and at year end, for the justice fine and bail accounts.
3. For the same two months, above, we will review the monthly report submitted to the New York State Comptroller for the following:
  - a) For a sample of fines, criminal and civil cases, and dismissed charges, we will examine the supporting case file, supporting cash receipt and how it was reported.
  - b) For a sample of bail activity, we will examine the supporting case file and cash receipt, and disbursement documentation.
4. We will inspect outstanding bail at year end against case files and accounting information to verify it is proper outstanding bail.
5. We will inspect a sample of accounts receivable to ensure reporting to DMV is made timely and unpaid/unanswered tickets are properly scofflawed.
6. We will inspect the internal accounting control procedures for the Justice Accounts.

7. Upon completion of the procedures noted above, we will issue a report providing findings and recommendations for procedural improvements.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants and, the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and/or any other standards or requirements to be followed. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the Town of Brighton, New York and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information to you through a secure Engagement Organizer in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to, financial statements, reports to management, fixed asset reports, and tax returns. Information on the Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Mr. Michael DeBadts is the engagement partner for the services specified in this letter. His responsibilities include supervising of Mengel Metzger Barr & Co., LLP services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$3,225 for 2025 and \$3,325 for 2026.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,  
Mengel Metzger Barr & Co., LLP



Michael DeBadts, CPA, Partner

This letter correctly sets forth our understanding.

Signed: \_\_\_\_\_ Title: \_\_\_\_\_

Funding Source	Fund	Dept	Rank	Rank2	Rank2	Rank3	Reviewer Comments	Project Title	FY2026	FY2027	FY2028	Total	Notes	
<b>PROPOSED CHANGES TENTATIVE</b>														
06 30 2025	ORIG						Rank Scoring	Dark Green titles are under more than one funding source						
							1 Priority; highly consider for 2026 Budget							These projects are in process or greenlighted so no decision is possible
							2 Important but may delay or address differently							These projects are necessary, however, the budget amount could change
							3 Lower priority; delay or consider alternative decision							These projects are under review (year, amount, approval)
<b>TOTAL COMMITTED DEBT INCL LEASE</b>														
FUND A									\$1,252,715.00	\$1,118,845.00	\$1,041,870.00	\$3,413,430.00		
FUND D									\$290,690.00	\$275,750.00	\$272,040.00	\$838,480.00	2025: \$346,335	
FUND SS									\$744,655.00	\$634,285.00	\$581,750.00	\$1,960,690.00	2025: \$741,995	
ALL OTHERS									\$172,530.00	\$170,190.00	\$145,795.00	\$488,515.00	2025: \$219,645	
									\$44,840.00	\$38,620.00	\$42,285.00	\$125,745.00	2025: \$45,425	
<b>2026 - 2028+ Projects</b>														
	A	DPW						2026 - 2028+ - TOWN HALL RENOVATION PROJECT	\$50,000.00	\$425,000.00	\$715,000.00	\$1,190,000.00	BAN interest not due in 2026; part of bond?	
	A	DPW						2026 - 2028+ - TOWN HALL SITWORK	\$55,000.00	\$255,000.00	\$310,000.00	\$620,000.00	15 yr bond	
	A	DPW						2027 - 2028+ - COMMUNITY/RECREATION CENTER				\$0.00	Hopefully Grant Funds Assist	
	A	FM						2027 - 2028+ - WINTER FARMERS MARKET CONSTRUCTION - FINAL PHASE				\$0.00	Working through final CREST grant \$550k in 2025	
	A	A						2027 - REPLACE SALT SHED		\$527,000.00		\$527,000.00	Clean Water Grant Funds?	
	A	SK						2026 - 2028 - MONROE COUNTY SIDEWALK CONSTRUCTION	\$446,100.00	\$490,610.00	\$161,620.00	\$1,098,330.00	Possible 2nd grant coming	
<b>2029+ Projects</b>														
	A/SS	DPW	3	1	1	1	Possibly operational and not new debt; 2025? Review service charge for non-town users					\$96,000.00		
	D	HWY	2	3	3	3	Try to address one of these types of projects?	2026 - FUEL ISLAND IMPROVEMENTS	\$132,000.00				\$96,000.00	A = \$64k SS = \$32k; Do not install canopy
	D	HWY	2	2	3	3	Try to address one of these types of projects?	2026 - BRIGHTON MEADOWS POND CLEANING (DREDGING)					\$132,000.00	PPU = 10 years, should be district?
	D	HWY						2026 - CLEAN LAC-DE-VILLE STORM WATER POND	\$404,985.00				\$404,985.00	PPU = 10 years; lost 1/2 capacity? Should be district?
	D	HWY						2027 - REPLACE #51 - 2016 10-WHEEL MACK (SALT & PLOW TRUCK)					\$450,000.00	Poor; replace 2027
	D	HWY						2028 - REPLACE #71 - 1991 10-WHEEL MACK TRACTOR TRUCK					\$360,000.00	Replace 2028; haul heavy equipment - lighter use
	D	HWY						2027 - REPLACE #106 - 1987 MULTI-PURPOSE TRACTOR					\$130,000.00	See how new tractor works out; plow & all-year
	D	HWY	1	3	3	3	Try to address one of these types of projects?	2026 - BONIFACE DRIVE DRAINAGE DITCH IMPROVEMENTS	\$290,400.00				\$290,400.00	PPU = 10 or 15 years
	D	HWY						2028 - RECONSTRUCT HIGHLAND AVE					\$200,000.00	Front Clinton West to City Line; grant?
	SS	SWR	3	2	2	2	Sewer final large vehicle replacement; delay 1 year?	2026 - REPLACE #23 - 2012 10-WHEEL MACK DUMP TRUCK	\$275,000.00				\$275,000.00	Sewer final replacement
	SS	SWR						2026 - 2027 - WINTON ROAD PUMP STATION REHABILITATION					\$500,000.00	Winton pump station first priority
	SS	SWR						2027 - 2028 - SAWGRASS PUMP STATION REHABILITATION					\$400,000.00	Sawgrass pump station first priority
	SS	SWR	2	2	1	1	Would increase efficiency/safety; well worth cost	2026 - EASEMENT MACHINE (SEWER EQUIPMENT)	\$100,000.00				\$100,000.00	Allows for much easier access
	D	HWY						Other - REPLACE #58 - 2010 6-WHEEL MACK PLOW & SALT TRUCK					\$0.00	Replace 2029
	D	HWY						2026 - REPLACE #80 - 2017 VOLVO LOADER					\$350,000.00	
	D	HWY						Other - LAWN DEBRIS 6-WHEEL TRUCK #43 (NEW EQUIPMENT PURCHASE)					\$0.00	
	D	HWY	2	1	1	3	Would be nice to hot patch but not a necessity; are there enough road miles to justify use?	2026 - MULTI-PURPOSE POTHOLE PATCHING TRUCK (NEW PURCHASE)	\$250,000.00				\$250,000.00	Material waste not significant but hot patch in winter
	D	HWY	2	1	2	2	Use excavators more; delay a year?	2026 - BACKHOE FOR HIGHWAY (2007) #91	\$175,000.00				\$175,000.00	Priority? Now have excavators and not used as much
	D	HWY						2028 - REPLACE #62 - 2010 6-WHEEL MACK (SALT & PLOW TRUCK)					\$445,000.00	Replace 2028
	D	HWY	3	2	1	1	Priority to replace at least one plow a year	2026 - REPLACE #67 - 2014 6-WHEEL MACK (SALT & PLOW TRUCK)	\$445,000.00				\$445,000.00	Poor; replace 2026; priority - last diesel?
	D	HWY						2027 - REPLACE #89 - 2016 CATERPILLAR BACKHOE					\$175,000.00	Priority? Now have excavators and not used as much
	D	HWY						2027 - REPLACE #65 - 2019 F350 SMALL DUMP					\$75,000.00	
	D	HWY						2028 - REPLACE #75 - 2019 E350					\$60,000.00	
<b>TOTAL NEW DEBT</b>									<b>\$2,719,485.00</b>	<b>\$3,377,610.00</b>	<b>\$2,651,620.00</b>	<b>\$8,748,715.00</b>		
FUND A								Target for 2026: \$500,000	\$615,420.00	\$1,697,610.00	\$1,186,620.00	\$3,499,650.00		
FUND D								Target for 2026: up to \$1,000,000	\$1,697,385.00	\$1,180,000.00	\$1,065,000.00	\$3,942,385.00		
FUND SS								Target for 2026: up to \$500,000	\$406,680.00	\$500,000.00	\$400,000.00	\$1,306,680.00		
ALL OTHERS								Target for 2025: NA	\$0.00	\$0.00	\$0.00	\$0.00		
<b>LEASE NEW</b>														
	A	F	1	1		2	Bed is very rusted; probably best to replace next season	2026 - 2028+ REPLACE FACILITIES PICK-UP TRUCK	\$13,500.00	\$13,500.00	\$13,500.00	\$40,500.00		Possibly replace bed with flatbed instead
	A	DPW	1	2		1	Inspector now FT	2026 - 2028+ REPLACE 2015 FORD INTERCEPTOR (BUILDING INSPECTOR FT #2)	\$13,500.00	\$13,500.00	\$13,500.00	\$40,500.00		
	A	P	1	3		2	Either this or year-round ATV; probably better choice	2026 - 2028+ REPLACE 2010 FORD (NEW ADD PARKS #5)	\$16,000.00	\$16,000.00	\$16,000.00	\$48,000.00		F250 w Plow
	D	HWY	1	1		2	Condition is poor; delay 1 year?	2026 - 2028+ REPLACE #45 - 2019 F250 w/LEASED VEHICLE	\$16,000.00	\$16,000.00	\$16,000.00	\$48,000.00		
	D	HWY						Other - REPLACE #6 - 2021 CHEVY SILVERADO w/LEASED VEHICLE					\$0.00	When current lease ends
	D	HWY						Other - REPLACE #3 - 2022 CHEVY COLORADO Z71 w/LEASED VEHICLE					\$0.00	When current lease ends
	D	HWY						2026 - 2028+ REPLACE #77 - 2022 F250 w/LEASED VEHICLE					\$0.00	When current lease ends
	SS	SWR						Other - REPLACE #94 - 2020 F250 WITH w/LEASED PICKUP					\$0.00	When current lease ends
	SS	SWR						Other - REPLACE #9 - 2022 F250 w/LEASED PICKUP					\$0.00	When current lease ends

Funding Source	Fund	Dept	Rank	Rank2	Rank2	Rank3	Reviewer Comments	Project Title	FY2026	FY2027	FY2028	Total	Notes		
TOTAL LEASE DEBT									\$59,000.00	\$59,000.00	\$59,000.00	\$177,000.00			
FUND A									\$43,000.00	\$43,000.00	\$43,000.00	\$129,000.00			
FUND D									\$16,000.00	\$16,000.00	\$16,000.00	\$48,000.00			
FUND SS									\$0.00	\$0.00	\$0.00	\$0.00			
ALL OTHERS									\$0.00	\$0.00	\$0.00	\$0.00			
Total DEBT									\$4,031,200.00	\$4,555,455.00	\$3,752,490.00	\$12,339,145.00			
FUND A									\$949,110.00	\$2,016,360.00	\$1,501,660.00	\$4,467,130.00			
FUND D									\$2,458,040.00	\$1,830,285.00	\$1,662,750.00	\$5,951,075.00			
FUND SS									\$579,210.00	\$670,190.00	\$545,795.00	\$1,795,195.00			
ALL OTHERS									\$44,840.00	\$38,620.00	\$42,285.00	\$125,745.00			
GRANT/AID FUNDS															
	A	DPW						2026 - 2027 - TOWN HALL RELOCATION - ARPA FUNDS	\$350,000.00			\$350,000.00			
	A	P						2027 - TOWN HALL SPLASH PAD - SAM GRANT		\$500,000.00		\$500,000.00	Town Hall Phase 3		
	A	P						2027 - TOWN HALL POOL RENOVATION - SAM GRANT		\$400,000.00		\$400,000.00	Town Hall Phase 4		
	A	P						2027 - TOWN HALL PLAYGROUND REPLACEMENT - (GRANT NOT RECEIVED)		\$450,000.00		\$450,000.00	Town Hall Phase 5		
	A	P						2027 - TOWN HALL GAZEBO REPLACEMENT - (GRANT NOT RECEIVED)		\$100,000.00		\$100,000.00	Town Hall Phase 6		
	A	DPW						Other+ - TOWN OF BRIGHTON COMPREHENSIVE PLAN				\$0.00			
	A	DPW						Other+ - WEST HENRIETTA CORRIDOR STUDY (GRANT NOT RECEIVED) - DOT GRANT?				\$0.00	DOT project after DOT bridge work		
	A	BP						2027 - 2028 - ZONING CODE UPDATE (GRANT NOT RECEIVED)		\$164,000.00		\$164,000.00	Incentive zoning improv less expensive		
	A	F						2027 - ELECTRONIC SIGN FOR TOWN HALL (GRANT NOT RECEIVED)		\$75,000.00		\$75,000.00	Post TH Renovation		
	A	BP						2027 - 2028 - TOWN TREE INVENTORY UPDATE (GRANT NOT RECEIVED)		\$50,000.00		\$50,000.00	Not a high priority; grants may be difficult to find		
	A/D	IT					In conjunction with a document retention policy so we scan minimal records	2026 - 2027 - DOCUMENT SCANNING SERVICES (GRANT NOT RECEIVED)	\$50,000.00			\$50,000.00	Estimated 2026 LGR Grant (80% GF, 20% HWY)		
	A/SS	DPW						2027 - REPLACE STANDBY GENERATOR & UPDATE ELECT SYSTEM (GRANT NOT RECEIVED)		\$460,000.00		\$460,000.00	A = \$306k SS = \$153k; Safety Issue Grant		
	A/SS	DPW						2027 - TRUCK WASH BAY (OPS CENTER)		\$300,000.00		\$300,000.00	A = \$200,000 SS = \$100,000; Safety Issue Grant		
	A	DPW						2026 - 2028+ - RAPID RECTANGULAR FLASHING BEACONS(RRFBs) AT 1 PEDESTRIAN CROSSING		\$25,000.00		\$25,000.00	Meet DOT traffic count		
	A	SK						2026 - 2028 - MONROE COUNTY SIDEWALK CONSTRUCTION		\$371,755.00		\$350,440.00	Possible 2nd grant coming		
	A	P					Can we find an historical preservationist to assist?	Other+ - BUCKLAND FARMHOUSE EXTERIOR RESTORATION (GRANT NOT RECEIVED)				\$0.00	Historic designation		
	A	R						2026 - REPLACE 2018 RECREATION TRANSIT VAN (MCCC GRANT)		\$75,000.00		\$75,000.00	Monroe County Congregate Care Grant		
	D	HWY						2026 - 2028+ - PAVING & RESURFACING ROADS (ON-GOING) (GRANT COMMITTED) - NYS GRANTS		\$476,000.00		\$476,000.00	Updated by actual amounts rec'd		
	D	HWY					Can this be delayed or spread over more than one year?	2026 - CLEAN PARKWOOD DRAINAGE DITCH (GRANT NOT RECEIVED)		\$328,800.00			\$328,800.00		
	D	HWY						2027 - CORWIN ROAD BRIDGE RAILING (GRANT NOT RECEIVED) - DOT GRANT		\$570,000.00			\$570,000.00		
	D	HWY						2026 - 2027 - BUCKLAND CREEK CULVERT UNDER LAC DE VILLE BLVD. (DESIGN & ENGINEERING)				\$500,000.00			
	SS	SWR					Wait for coordination with other municipality	2026 - ALLENS CREEK ROAD SANITARY SEWER UPDATE (CONST) (NOT RECEIVED)		\$1,231,770.00			\$1,231,770.00	Design complete; share with Pittsford?	
Total GRANT/AID FUNDS									\$2,908,325.00		\$4,420,440.00	\$791,010.00	\$8,119,775.00		
FUND A								No Target: Unlimited Grant Awards Approved		\$861,755.00		\$2,623,640.00	\$315,010.00	\$3,800,405.00	
FUND D								No Target: Unlimited Grant Awards Approved		\$814,800.00		\$1,546,000.00	\$476,000.00	\$2,836,800.00	
FUND SS								No Target: Unlimited Grant Awards Approved		\$1,231,770.00		\$250,800.00	\$0.00	\$1,482,570.00	
ALL OTHERS								No Target: Unlimited Grant Awards Approved		\$0.00		\$0.00	\$0.00		
OPERATING FUNDS															
	A	BPD						2026 - 2028+ - POLICE VEHICLE REPLACEMENT PROGRAM (ON-GOING)		\$189,000.00		\$198,000.00	\$201,000.00	\$588,000.00	
	A	BPD						2026 - 2028+ - BODY CAMERA REPLACEMENT, DATA STORAGE PROGRAM (ON-GOING)		\$58,000.00		\$58,000.00	\$58,000.00	\$174,000.00	
	A	BPD	2	3	1	2	Works with THR; 2025? Price possibly overestimated?	2026 - STORAGE IMPROVEMENTS AND ADDITIONAL STORAGE AND SHELVING		\$30,000.00				\$30,000.00	
	A	IT						2026 - 2028+ - USER ENDPOINTS (LAPTOPS/DESKTOPS/MONITORS/PERIPHERALS)		\$45,750.00		\$52,500.00	\$55,000.00	\$153,250.00	
	A	IT						2026 - 2028+ - IT INFRASTRUCTURE REPLACEMENTS (ON-GOING)		\$28,500.00		\$65,000.00	\$70,000.00	\$163,500.00	
	A	F	2	2	2	2	Not ideal but can delay 1 year; library priority	2026 - REPLACEMENT OF COURTROOM AIR HANDLER		\$50,000.00				\$50,000.00	Manageable but not ideal; After THR?
	A	F	1	1	1	1	Will save staff maintenance time and money	2026 - REPLACE LIBRARY LEARNING CENTER ROOFTOP HVAC UNIT		\$70,000.00				\$70,000.00	Priority over courtroom; oftne fails
	A	F	3	3	3	3	Wait until end of THR; 2025?	2026 - REPLACE ZERO-TURN MOWER		\$20,000.00				\$20,000.00	No backup (don't backup all equip); replace if needed?
	A	F						2027 - TOWN HALL TRACTOR					\$40,000.00		Okay condition; starting to rust; replace after renovation
	A	F						2028 - HVAC REPLACEMENT (PUBLIC SAFETY WING)					\$150,000.00		Replace 25 of the 30 Public Safety Heat Pumps
	A	P						2026 - 2027 - TOWN HALL RELOCATION - RESERVE					\$100,000.00		In the event we do not return by 12-31-2026
	A	P	1	1	1	2	Needed; 2025? Possible to raise through fees?	2026 - MERIDIAN CENTRE BATHROOM REMODEL		\$70,000.00				\$70,000.00	Receive public complaints
	A	P	3	2	2	2	Will need to postpone; should do with our own staff	2026 - 2027 - BUCKLAND PARK PARKING LOTS AND ROAD REPAIR & SEALING		\$105,000.00				\$125,000.00	Ent Rd \$105,000/2nd Half \$20,000 In-house?
	A	P						2028 - REPLACE BALLFIELD GROOMERS (PARKS EQUIPMENT)					\$50,000.00		\$25k each, can be replaced in separate years
	A	P						2027 - KUBOTA RTV UTILITY VEHICLE (REPLACE 2004)					\$40,000.00		Smaller version if 5th vehicle w plow is leased
	A	P						Other+ - NEW STORAGE BUILDING AT BUCKLAND PARK FOR PARKS EQUIPMENT					\$0.00		Only needed if FM storage area lost

Funding Source	Fund	Dept	Rank	Rank2	Rank2	Rank3	Reviewer Comments	Project Title	FY2026	FY2027	FY2028	Total	Notes
	A	P						2028 - MERIDIAN CENTER PARK TENNIS COURT RESURFACING			\$35,000.00	\$35,000.00	Resurface and repair courts
	A	SB						2028+ - GLEN ELLYN/MONROE AVE INTERSECTION IMPROVEMENTS (ROW)			\$15,000.00	\$15,000.00	
	A	DPW						2025 - 2026 - RAPID RECTANGULAR FLASHING BEACONS(RRFBs) AT VARIOUS PEDESTRIAN CROSSINGS	\$25,000.00	\$25,000.00	\$50,000.00	\$100,000.00	Timing; when to add these?
	A	DPW						2026 - 2028+ - MONROE AVE GIGP MAINTENANCE (ON-GOING)	\$44,470.00	\$46,695.00	\$49,030.00	\$140,195.00	contracted for 2026
	A	DPW					Possibly part of THR Bond	2026 - TOWN HALL FURNITURE	\$200,000.00			\$200,000.00	New Furniture for return to Town Hall
	A	TR						2026 - 2028+ - TREE MANAGEMENT PROGRAM (ON-GOING)	\$175,000.00	\$175,000.00	\$175,000.00	\$525,000.00	Emerald Ash Treatment added 2026
	A	SK						2026 - 2028+ - GENERAL SIDEWALK CONSTRUCTION/RECONSTRUCTION (ON-GOING)	\$45,160.00	\$50,580.00	\$56,650.00	\$152,390.00	2025 Budget \$40,320
A/D	IT							2026 - 2027 - DOCUMENT SCANNING SERVICES (NON GRANT PORTION)	\$75,000.00	\$125,000.00		\$200,000.00	Estimated 2026 LGR Grant (80% GF, 20% HWY)
A/SS	A/SS							2027 - REPLACE 6' HIGH GALVANIZED CHAIN LINK FENCE		\$67,500.00		\$67,500.00	A = \$45,225 SS = \$22,275? Address with OPS Study
A/SS	DPW	3	3	1	2		Not a necessity to start now given all projects	2026 - LIFE CYCLE ASSESSMENT STUDY FOR OPS CENTER	\$50,000.00			\$50,000.00	A = \$33,500 SS = \$16,500
A/SS	A/SS	3	2	3	2		Could be delayed a year; patch & focus on parks	2026 - 2027 - REPAVE OPERATIONS CENTER PARKING LOT	\$50,000.00	\$50,000.00		\$100,000.00	A = \$33,500 SS = \$16,500
D	IT							2026 - 2028+ - USER ENDPOINTS (LAPTOPS/DESKTOPS/MONITORS/PERIPHERALS)	\$7,000.00	\$10,000.00	\$10,000.00	\$27,000.00	A.INFO \$28,500; A.POLCE \$17,250; D.HWY \$7k; SS:SWR \$4k
D	IT							2026 - 2028+ - IT INFRASTRUCTURE REPLACEMENTS (ON-GOING)	\$18,500.00	\$5,000.00	\$5,000.00	\$28,500.00	A.INFO \$27,500; A.POLCE \$1,000; D.HWY \$18,500
D	HWY							2027 - REPLACE #78 - 2016 F350 - MECHANICS UTILITY TRUCK		\$60,000.00		\$60,000.00	Specialized for mechanics team
D	HWY							2026 - 2028+ - GUTTER REPLACEMENTS PRIOR TO PAVING (ON-GOING)	\$190,000.00	\$190,000.00	\$190,000.00	\$570,000.00	Per Highway new amount matches 2026 plan
D	HWY							2026 - 2028+ - STORM SEWER REPAIR & REPLACEMENT (ON-GOING) EXCL ROAD REPAIR	\$156,000.00	\$171,000.00	\$189,000.00	\$516,000.00	2025 Budget \$100k; spent \$36k 2024; Budgeted in case
D	HWY							2026 - 2028+ - PAVING & RESURFACING ROADS (ON-GOING)	\$264,000.00	\$338,000.00	\$419,400.00	\$1,021,400.00	2025 Budget \$217k; Cannot incr 25%+ Annually!
D	HWY	3	1	1	2		Current costing method works; delay 1 year?	2026 - 2028+ - SOFTWARE REPLACEMENT & UPGRADES (HIGHWAY)	\$45,000.00	\$45,000.00	\$45,000.00	\$135,000.00	May become an operational cost
D	HWY	1	2		2		Important to design; timing is the question	2026 - 2027 - BURKLAND CREEK CULVERT UNDER LAC DE VILLE BLVD. (DESIGN & ENGINEERING)	\$150,000.00			\$150,000.00	Design portion
D	HWY							2028 - PURCHASE SMALL TOPSOIL SCREENER (HIGHWAY)			\$92,800.00	\$92,800.00	Savings justify? Can rent if needed
D	HWY	3	2	1	2		Necessary; delay 1 year?; 2025?	2026 - REPLACE #85 - 2009 BOMAG VIBRATORY PATCH ROLLER	\$36,000.00			\$36,000.00	Small roller for tight areas
D	HWY	2	2	3	2		Can delay and just replace when fails	2026 - REPLACE ZERO-TURN MOWER (HIGHWAY)	\$20,000.00			\$20,000.00	Replace on failure?
D	HWY	2	1	1	1		Increases efficiency & safety; 2025?	2026 - LIGHT DUTY VEHICLE LIFT	\$40,000.00			\$40,000.00	Lift for Light Duty Vehicles
D	HWY	2	1	3	2		Can delay and just replace when fails	2026 - REPLACE #101 - 1989 TOW-BEHIND COMPRESSOR	\$35,000.00			\$35,000.00	Replace upon failure?
D	HWY	2	2	2	2		Necessary; delay 1 year?; possibly debt	2026 - REPLACE #15 - 2017 KUBOTA SIDEWALK TRACTOR	\$62,300.00			\$62,300.00	
SS	IT							2026 - 2028+ - USER ENDPOINTS (LAPTOPS/DESKTOPS/MONITORS/PERIPHERALS)	\$4,000.00	\$10,000.00	\$10,000.00	\$24,000.00	A.INFO \$28,500; A.POLCE \$17,250; D.HWY \$7k; SS:SWR \$4k
SS	SWR							2026 - 2028+ - SEWER REHABILITATION PROGRAM (ON-GOING)	\$335,575.00	\$345,640.00	\$356,010.00	\$1,037,225.00	2025: \$325,800
SS	SWR	2	1	1	1		Based on condition; timing of other replacements	2026 - REPLACE #103 - 2012 VOLVO COMPACT EXCAVATOR (EQUIPMENT)	\$82,000.00			\$82,000.00	Number of repairs accelerating
SS	SWR							2026 - 2027 - WINTON ROAD PUMP STATION REHABILITATION	\$131,770.00			\$131,770.00	Prioritize pump stations
SS	SWR							2027 - 2028 - SAWGRASS PUMP STATION REHABILITATION		\$96,000.00		\$96,000.00	Prioritize pump stations
SS	SWR							2026 - SEWER MAIN CAMERA		\$198,605.00		\$198,605.00	
L	L							2026 - Barracuda Backup 390	\$13,000.00			\$13,000.00	Library request
L	L							2027 - Replace 20 Staff Computers		\$17,250.00		\$17,250.00	Library request
L	L							2028 - Replace Library Server			\$30,000.00	\$30,000.00	Library request
SA	SA							2026 - 2028+ - AMBULANCE PURCHASE CONTRIBUTION	\$90,000.00	\$95,000.00	\$100,000.00	\$285,000.00	Special District
SB	SB							Other+ - REPAVE PARKING LOT OF BID ON MONROE AVENUE				\$0.00	Special District
SN	SN							2026 - 2028+ - REPAIRS TO HOMEACRES ENTRANCE MONUMENTS	\$25,000.00	\$25,000.00	\$25,000.00	\$75,000.00	Special District
SK	SK							2026 - 2028+ - DISTRICT SIDEWALK REPLACEMENT PROGRAM (ON-GOING)	\$412,800.00	\$495,360.00	\$594,430.00	\$1,502,590.00	Special District
<b>Total OPERATING FUNDS</b>									<b>\$3,448,825.00</b>	<b>\$3,215,130.00</b>	<b>\$3,031,320.00</b>	<b>\$9,695,275.00</b>	
<b>FUND A</b>								<b>Target for 2026: \$850,000</b>	<b>\$1,282,880.00</b>	<b>\$1,074,500.00</b>	<b>\$964,680.00</b>	<b>\$3,322,060.00</b>	
<b>FUND D</b>								<b>Target for 2026: \$650,000</b>	<b>\$1,038,800.00</b>	<b>\$819,000.00</b>	<b>\$951,200.00</b>	<b>\$2,809,000.00</b>	
<b>FUND SS</b>								<b>Target for 2026: \$550,000</b>	<b>\$586,345.00</b>	<b>\$689,020.00</b>	<b>\$366,010.00</b>	<b>\$1,641,375.00</b>	
<b>ALL OTHERS</b>								<b>Target for 2026: \$450,000</b>	<b>\$540,800.00</b>	<b>\$632,610.00</b>	<b>\$749,430.00</b>	<b>\$1,922,840.00</b>	
<b>Total Funding Sources</b>									<b>\$10,388,390.00</b>	<b>\$12,191,025.00</b>	<b>\$7,574,820.00</b>	<b>\$30,154,195.00</b>	

\$10,388,390.00 \$12,191,065.00 \$7,574,850.00 \$35,850,115.00

TOWN OF BRIGHTON - BRTF  
2026 CIP COSTS PER FUND  
06 27 2025 ORIGINAL

Town Fund	Committed Debt	Proposed Leases	Total Debt & Leases	Operating CIP Requests	Total Tax Rate CIP	New Non Lease Debt*	Target Tax Rate CIP
A - General Fund	\$290,690	\$43,000	\$333,690	\$1,282,880	^ \$1,616,570	\$615,420	\$1,200,000
D - Highway Fund	\$744,655	\$16,000	\$760,655	\$1,038,800	^ \$1,799,455	\$1,697,385	\$1,300,000
SS - Sewer Fund	\$172,530	\$0	\$172,530	\$586,345	^ \$758,875	\$406,680	\$750,000
ALL OTHERS	\$44,840	\$0	\$44,840	\$540,800	\$585,640	\$0	\$550,000
<b>Total All Town Funds</b>	<b>\$1,252,715</b>	<b>\$59,000</b>	<b>\$1,311,715</b>	<b>\$3,448,825</b>	<b>\$4,760,540</b>	<b>\$2,719,485</b>	<b>\$3,800,000</b>
					<b>\$3,722,670 = Higher than 2025</b>		
					<b>27.88%</b>		

\* = Principal Pymt 2027+; some interest expenses in 2026; project must fit into future budgets; for 2026 will be operational and not debt

^ = Proposed budget includes using

NOTE: GRANTS NOT INCLUDED AS IF FULLY FUNDED AS REVENUES WILL OFFSET COSTS

TOWN OF BRIGHTON  
2025 ACTUAL CIP COSTS PER FUND

Town Fund	Committed Debt	Proposed Leases	Total Debt & Leases	Operating CIP Requests	Total Tax Rate CIP	New Non Lease Debt*	Target Tax Rate CIP
A - General Fund	\$346,335	\$19,500	\$365,835	\$819,503	^ \$1,185,338	\$25,000	\$1,050,000
D - Highway Fund	\$741,995	\$0	\$741,995	\$551,000	^ \$1,292,995	\$509,366	\$1,250,000
SS - Sewer Fund	\$219,645	\$0	\$219,645	\$517,467	^ \$737,112	\$0	\$750,000
ALL OTHERS	\$45,425	\$0	\$45,425	\$461,800	\$507,225	\$0	\$550,000
<b>Total All Town Funds</b>	<b>\$1,353,400</b>	<b>\$19,500</b>	<b>\$1,372,900</b>	<b>\$2,349,770</b>	<b>\$3,722,670</b>	<b>\$534,366</b>	<b>\$3,600,000</b>
					<b>\$372,860 = Higher than 2024</b>		
					<b>11.13%</b>		

\* = Principal Pymt 2026+; some interest expenses in 2025; project must fit into future budgets; for 2025 will be operational and not debt

^ = Proposed budget includes using \$102,650 GF reserves; \$33,000 Highway reserves and \$12,800 Amenity Revenue to reduce tax burden by 4.5%

NOTE: GRANTS NOT INCLUDED AS IF FULLY FUNDED AS REVENUES WILL OFFSET COSTS

# Supervisor's Report 2025 Town Budget

For the six-month period  
ending 6-30-2025



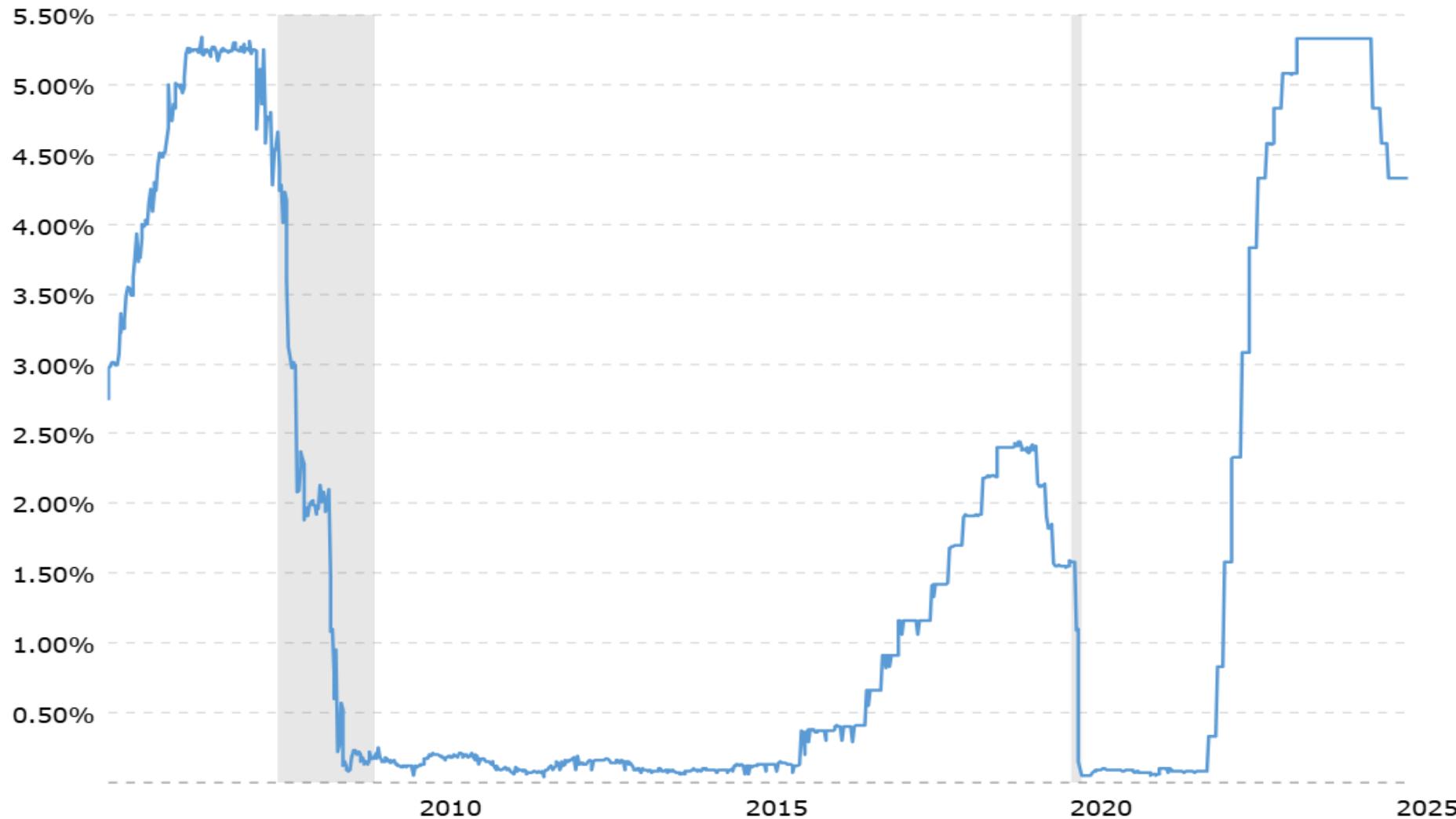
## TOWN OF BRIGHTON

2025 ADOPTED TOWN LEVY (11/13/2024)

SUMMARY OF TOWN BUDGET, "NET" BUDGETED SPENDING, AND PROPERTY TAX LEVY

Town Fund	Authorized Appropriations	Estimated Revenues	Appropriated Fund Balance	Appropriated Reserved Fund Balance*	Amount to be Raised in Taxes
A - General Fund	\$23,138,390	\$10,392,780	\$1,900,000	\$132,630	\$10,712,980
D - Highway Fund	\$6,999,895	\$1,584,015	\$375,000	\$33,000	\$5,007,880
L - Library Fund	\$2,580,320	\$87,370	\$90,000	\$0	\$2,402,950
V - Debt Service Fund	\$93,935	\$0	\$93,935	\$0	\$0
<b>Total All Town Funds</b>	<b>\$32,812,540</b>	<b>\$12,064,165</b>	<b>\$2,458,935</b>	<b>\$165,630</b>	<b>\$18,123,810</b>
<u>Less Interfund Transfers to/from:</u>					
- Highway Fund	(\$118,530)	(\$118,530)	\$0	\$0	\$0
- Debt Service Fund	(\$93,935)	\$0	(\$93,935)	\$0	\$0
<b>Net Town Funds Budget</b>	<b>\$32,600,075</b>	<b>\$11,945,635</b>	<b>\$2,365,000</b>	<b>\$165,630</b>	<b>\$18,123,810</b>
<b>"NET" BUDGETED SPENDING</b>	<b>\$32,600,075</b>	<b>\$29,778,005</b>	<b>7.25% Appropriated Fund Balance</b>		

## Fed Funds Rate Historical Chart 2005 - 2025



# Revenue and Expenditure Comparisons

Revenue	2025 Budget	2025 % of Budget	2024 % of Budget
Sales Tax^	\$ 5,550,000	27.3%	27.4%
Mortgage Tax*	\$ 1,000,000	0.0%	0.0%
PILOT	\$ 596,695	99.9%	100.2%
Use of Money	\$ 663,405	102.1%	121.8%
Dept Income	\$ 707,085	67.7%	67.7%
Total Rev	\$ 30,187,975	78.5%	78.2%
^ Receive in August			
* Receive in July			

Expenditures	2025 Budget	2025 % of Budget	2024 % of Budget
Wages	\$ 15,145,920	46.1%	45.6%
Overtime	\$ 528,135	53.9%	41.1%
Benefits	\$ 8,690,135	43.3%	43.9%
Equipment	\$ 968,665	70.6%	87.9%
Contractual Exp	\$ 5,246,225	43.2%	39.4%
Principal & Int	\$ 1,141,215	49.5%	43.5%
Utilities	\$ 540,690	37.8%	32.0%
Commercial Ins	\$ 457,620	50.4%	50.2%
Total Exp	\$ 32,718,605	45.8%	44.8%

# 2<sup>nd</sup> Quarter Summary

Inflation and Revenue Uncertainty continue as the  
Town of Brighton's Financial Concerns

In addition to the usual inflationary impacts, we are expected slowing revenues:

- Higher costs for most goods & services
- Higher costs for town capital equipment and large projects
- Continued pressure on wages and benefits
- Lower interest earnings as rates fall
- Stagnating sales revenue as predicted by NYS Comptroller's Office  
(mortgage tax revenues fell compared to last year's first bi-annual payment)

# 2<sup>nd</sup> Quarter Conclusions

## Town of Brighton

1. At the end of the 2nd quarter of 2025, revenue collections and trends are somewhat consistent with 2024 year-to-date percentages, however, interest income is beginning to fall
2. While inflation remains the biggest threat to fiscal performance and developing the 2026 Budget, we are also carefully watching revenues as well
3. Finance continues to maximize earned interest as we are able, offsetting increased costs for as long as possible
4. Results are generally tracking budget expectations to date, and we do not anticipate any unusual financial results from 2025 operations
5. Managing large grants and projects as well as possible to ensure they track budgets to limit assistance needed from fund balances