

September 22, 2021

To Brighton Residents and Taxpayers:

Tonight, Town of Brighton Finance Director Paula Parker, Assistant Finance Director Suzanne Zaso and I present the 2022 Town of Brighton Tentative Operating Budget to the Brighton community. We are now over eighteen months into the COVID crisis, and through it all, I am extremely proud that the Town of Brighton has continued to provide quality services while maintaining our fiscal strength and integrity. Just this week, we learned that the State Comptroller reported that Brighton has a stronger score on the Comptroller's annual fiscal stress test as of December 31, 2020, than we ever have had. For that independent indicator of the financial strength of Brighton and the effectiveness of our fiscal oversight, I am grateful not only to our Finance team but to every single member of Town staff, who have worked hard during often difficult circumstances to make the needs of Brighton's residents their top priority.

Last year, we prepared our Tentative Budget with very little visibility as to what the future would bring. We anticipated a dramatic loss of revenue due to COVID, particularly sales tax revenue, and anticipated that there would be a recovery but with certain continuing negative impacts in 2021, and likely beyond. At that time, we had received no pandemic relief, although legislation was pending in Congress. Now, a year later, we have received our first installment of COVID relief under ARPA, the American Rescue Plan Act, and we anticipate receiving additional funds next year. While we have some priority projects that qualify for funding under this program, particularly the installation of a new HVAC system here in Town Hall, to replace the antiquated 70 year old system so that we can protect the safety of staff and visitors to Town Hall. We do not know yet whether federal infrastructure aid will be approved, but we are confident that we can continue to address some of our important infrastructure needs, and identify new ways to enhance Brighton's quality of life, while consistently recognizing equity and inclusion in our work. We have been successful in meeting our twin goals of maintaining Brighton's financial strength and enhancing the quality of life in Brighton, and this Tentative Operating Budget will again do exactly that.

As we always do as part of our Budget presentation, I want to highlight and provide a brief explanation of The New York State Tax Cap. The Tax Cap was enacted in 2012, and while it is sometimes called the "2% Tax Cap," the actual maximum tax increase is computed for each taxing jurisdiction each year, using a formula that takes into account a number of factors, including growth in assessed valuation, pension costs, and any amount by which taxes for the prior year fell below the cap. Therefore, each year,

the actual tax cap level varies for each municipality and can be greater or less than 2%. In 2022, the Town of Brighton tax cap is 2.09%. Each year, we make it a priority to adopt a budget that complies with the tax cap, and the 2022 Tentative Town Budget that we are proposing tonight will again comply with the tax cap.

An apples to apples comparison between the 2021 adopted Town Budget and the 2022 tentative Town Budget is somewhat difficult, because the 2022 Budget anticipates that the West Brighton Fire Protection District will be eliminated and that fire service will be provided by the Henrietta Fire District, commencing January 1, 2022. However, the 2022 Tentative Budget for the Town Funds proposes a 3.26% increase in net spending, an increase of approximately \$860,075. The property tax levy for the Town's Operating Budget is proposed to increase by \$235,050 or 1.49%. The Operating Budget tax rate would increase by \$0.08 per thousand dollars of assessed valuation from 2021 to 2022, or \$15.90 for a home valued at \$200,000. Your own tax bill may increase more or less, depending largely on the special districts, such as sewer, water, sidewalk snow plowing and refuse districts, among others, under which the Town ensures that only those who receive the services in question have to pay for them. Of course, any changes in the assessed value of your property will also affect your personal tax bill.

As we do every year, the open and transparent process that the Town of Brighton follows in developing and ultimately approving the Town's budget, far exceeds the State's mandated procedures for budget development and approval. We strive to ensure that the public has access to the budget process each year and the ability to give input throughout. Each year, the development of the Town Budget begins in the Spring, when Department Heads prepare a three year Capital Improvement Plan for their Department, so we can plan ahead for important Town projects and significant capital expenditures. The New York State Comptroller recommends that municipalities prepare a Capital Improvement Plan in order to plan ahead for spending on major infrastructure efforts, equipment and vehicles. Brighton does this every year, looking out over a three-year period to help us plan and fund capital expenditures in advance. The 2022 Capital Improvement Plan was unanimously approved by the Town Board on September 9, 2021, and it anticipates continued maintenance and improvements to our streets, sidewalks and sewers, purchases of trucks and heavy equipment and technology advances for the Town, among other important needs. Many of these expenses are funded through grants, borrowing or as incentive zoning amenities, but others are directly included in the Budget

While the Capital Improvement Plan was being prepared and reviewed, Town staff had already begun the preparation of the Tentative Budget that is being presented tonight. Each Department Head prepared and submitted a budget request to the Finance Department and the Town Board held two public Budget Workshop meetings during August, at which each Department presented its budget request to the Town Board.

It is important to stress that the submission of this Tentative Budget tonight does not end the public review process; in fact, quite the opposite is true. The Finance Committee will review the Budget in an open

meeting and the Town Board will again hold two public hearings to take public comment on the 2022 Tentative Budget, at Town Board meetings on October 13 and 27. These hearings will be held remotely as part of the regularly scheduled Town Board meetings on those dates, and they will be held remotely on zoom, with direct access available on the Town's webpage, [www.townofbrighton.org](http://www.townofbrighton.org). They can also be seen on Brighton's cable television access channel Spectrum 1303 and livestreamed on the Town's YouTube feed, which is also available as a link on the Town's webpage. Copies of the Tentative Operating Budget are available for review in the Town Clerk's office, the Brighton Memorial Library and online at [www.townofbrighton.org](http://www.townofbrighton.org). Comments to the Tentative Budget can be submitted at either of the two public hearings, but they can also be submitted by email to the Town Clerk at [Daniel.aman@townofbrighton.org](mailto:Daniel.aman@townofbrighton.org), or by mail to Town Clerk Daniel Aman, 2300 Elmwood Ave. Rochester, NY 14618. Comments submitted in writing will be included in the public record of the hearings. Because this Budget is intended to reflect the needs and priorities of the Brighton community, we gratefully acknowledge the efforts of the volunteer members of the Budget Review Task Force and the Sustainability Oversight Committee, both of which are made up of Brighton volunteers who take the time to meet with Town staff and review budget and financial matters with an eye towards financial stability and sustainability.

As I previously mentioned, independent third party analysis continues to confirm the fiscal strength of the Town of Brighton. This week, the State Comptroller issued his Fiscal Stress Monitoring System scores, evaluating the financial strength of every municipality in New York. Brighton again received one of the highest scores, even better than last year, despite the impacts of COVID and indicating that Brighton is not under fiscal stress. Moody's, the national debt rating agency, continues to give Brighton a AA2 credit rating, one of the highest in New York State, and our independent auditor has again found that those financial statements have been prepared in accordance with the Government Accounting Standards Board requirements.

We continue to see little or no growth in Brighton's tax base, particularly commercial tax base. The total taxable assessed valuation of real property in Brighton actually fell very slightly from 2021 to 2022. Maintaining a balance of residential and commercial tax base is important, because well planned commercial development often places less of a burden on local services than residential development, and it helps shoulder the cost of those services that do benefit residents. The continued frivolous lawsuits against the Whole Foods Plaza have not stopped the project but they have delayed it significantly, and continue to prevent millions of dollars of commercial tax base from being added to the tax rolls. Most recently, Judge Odorisi rejected ten requests for injunctions to block this project. People ask me frequently if the litigation is over, because they want to see the project move forward, and unfortunately, I have to tell them that these secretive groups continue to bring new lawsuits and pursue their frivolous litigation strategy, to the detriment of the Brighton community and Brighton taxpayers. Brighton has been a leader in the entire State in its successful use of incentive zoning and we will continue to use incentive zoning to ensure that new

projects pay full Town and school taxes and mitigate other impacts on the community by providing community amenities. In the case of the Whole Foods Plaza, we have already seen the benefits of the new Auburn Trail, as well as new traffic signals and service roads that have improved traffic safety and traffic flow along Monroe Ave. Had the Whole Foods project not been stymied by years of frivolous litigation, the Town's assessed valuation would have been greater, which would have helped reduce taxes for residential taxpayers.

Property tax receipts are the largest source of Town revenues, but they are not the only source. The Town also receives revenues from mortgage and sales taxes, fees for programs and services, and cable television franchise fees, among other sources. The Town of Brighton, like other towns in Monroe County, receives a portion of sales tax revenues generated from retail sales throughout Monroe County under an agreement among Monroe County, local municipalities and school districts. Sales tax revenues in Monroe County were severely impacted by COVID in 2020, but have recovered strongly in 2021. Given the uncertainty that continues about future impacts of COVID, we again are making conservative estimates of sales tax growth in 2022. Mortgage tax revenues have been the most volatile source of Town funding, tied to the economic and homebuilding cycles as well as interest rate cycles. Interest rates remain low and residential property values remain strong, but we will continue to budget conservatively for mortgage tax receipts as well, in light of potential COVID impacts, as well as the possibility that higher interest rates could adversely affect the real estate markets.

Of course, the reason that increasing other revenue sources is so important to maintaining the financial strength of Brighton is that expenses continue to rise, in many cases at a rate far above the inflation rate, thanks in part to COVID. Personnel costs are by far the largest expense for the Town of Brighton, and most local governments. Wages and salaries have continued to grow and employee and retiree health insurance premiums, over which the Town has limited control, may continue to rise even faster. One ray of good news is that mandated contributions to the state retirement system for Town employees, which are set by the State Retirement System, will decrease in 2022, due largely to strength in financial markets.

The Town of Brighton continues to focus on ways in which we can cut costs by sharing services with other governmental bodies. We partner with other municipalities as members of the Finger Lakes Municipal Health Insurance Trust, a consortium of municipalities that collectively procure health insurance for member employees and retirees. We are also members of the New York Municipal Insurance Reciprocal, which we use to obtain property, casualty and liability insurance. By participating in these organizations, we not only ensure the availability of insurance coverage, we do so at a cost significantly less than open market rates. Final steps are now being taken to merge the West Brighton Fire Protection District with the Henrietta Fire District, reducing the cost of fire service for residents of West Brighton. The Town of Brighton has long



partnered with other local governments to provide important services effectively and economically, and we will continue to search for new ways to collaborate in the future.

I want to again thank everyone involved in the preparation of this Tentative Budget. Developing the Town's budget is never easy, but the 2022 Budget will maintain and enhance services, while finding new ways to control the cost of government. We look forward to your input during the two budget hearings in October and we appreciate the efforts of every community volunteer and Town staff member who assisted in the preparation of this Budget.

Sincerely,



William W. Moehle  
Town Supervisor



Paula Parker  
Director of Finance

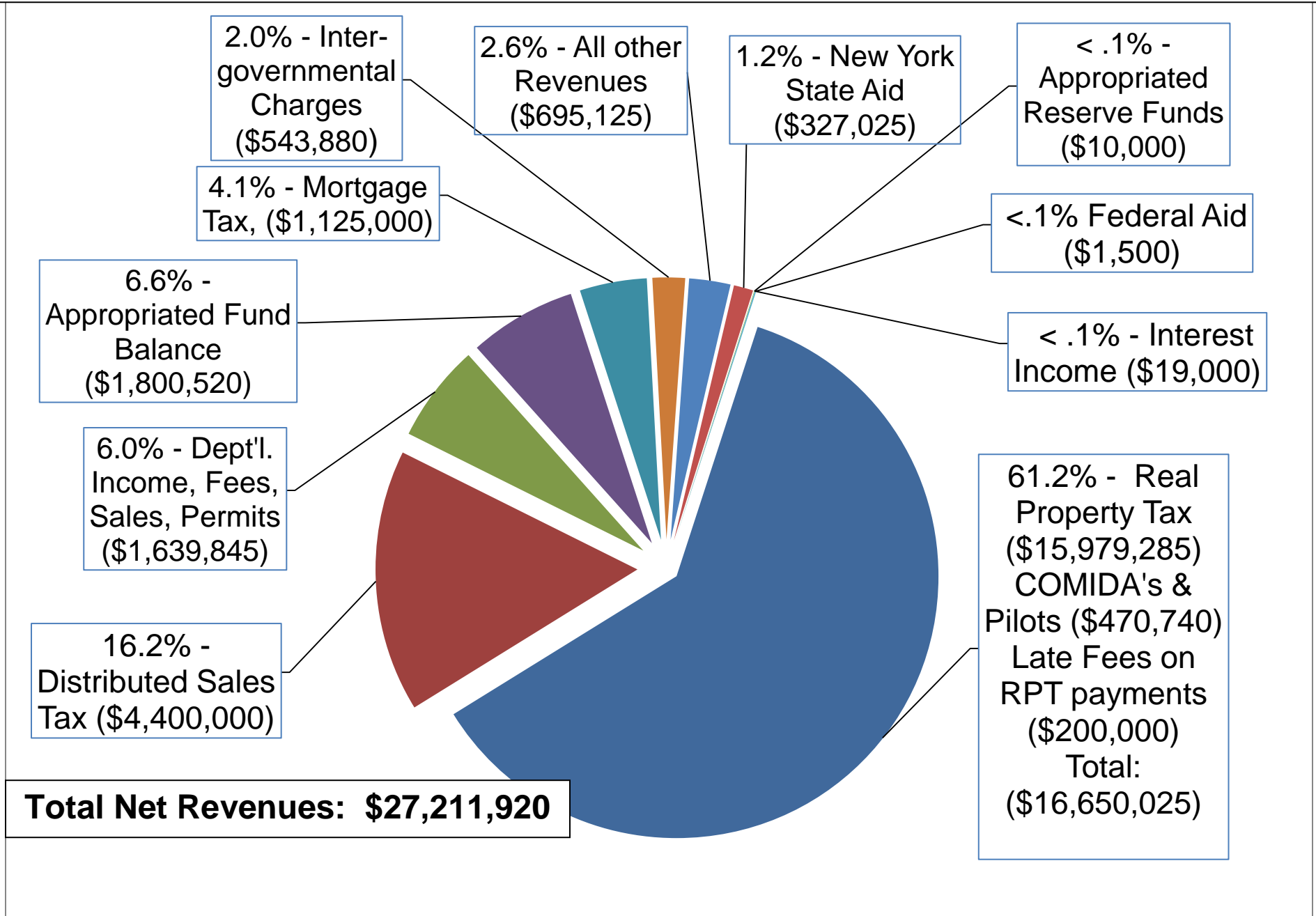


Suzanne Zaso  
Assistant Director of Finance

# TOWN OF BRIGHTON – 2022 BUDGET

(09/22/2021)

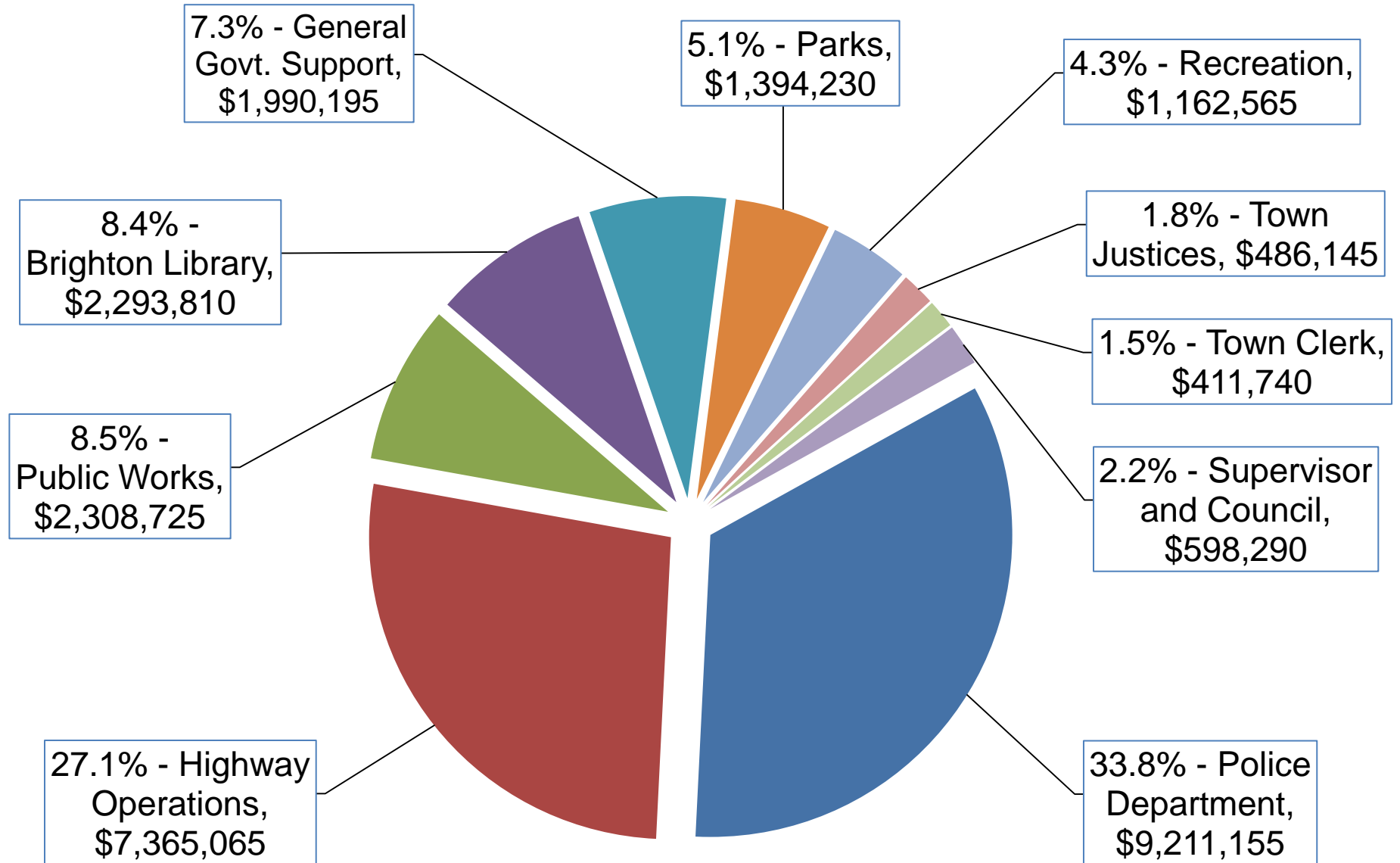
## WHERE TOWN BUDGET DOLLARS COME FROM



# TOWN OF BRIGHTON – 2022 BUDGET

(09/22/2021)

## HOW TOWN DOLLARS ARE SPENT

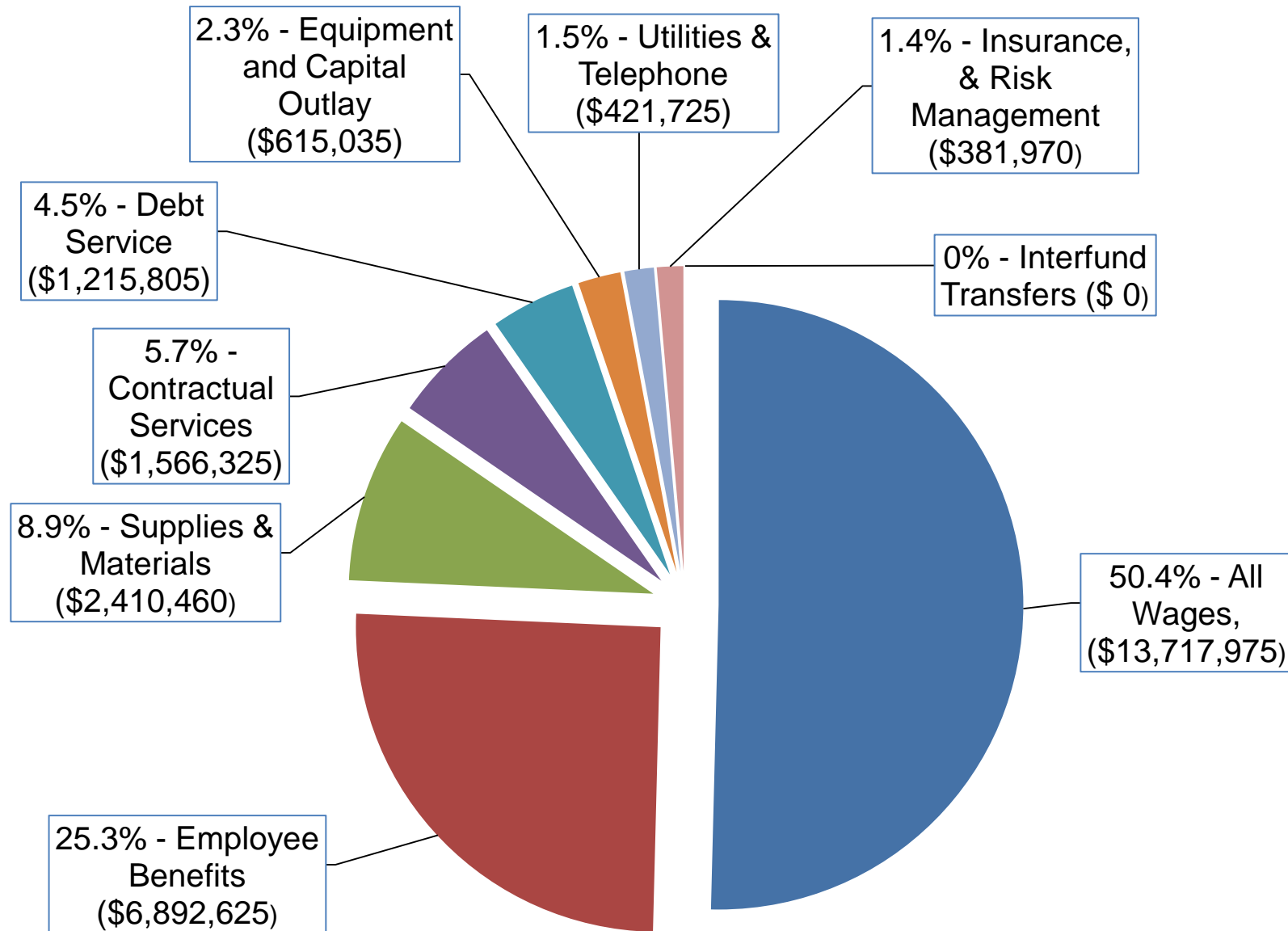


**Total Net Appropriations: \$27,221,920**

# TOWN OF BRIGHTON – 2022 BUDGET

(09/22/2021)

## NET APPROPRIATIONS BY EXPENDITURE TYPE

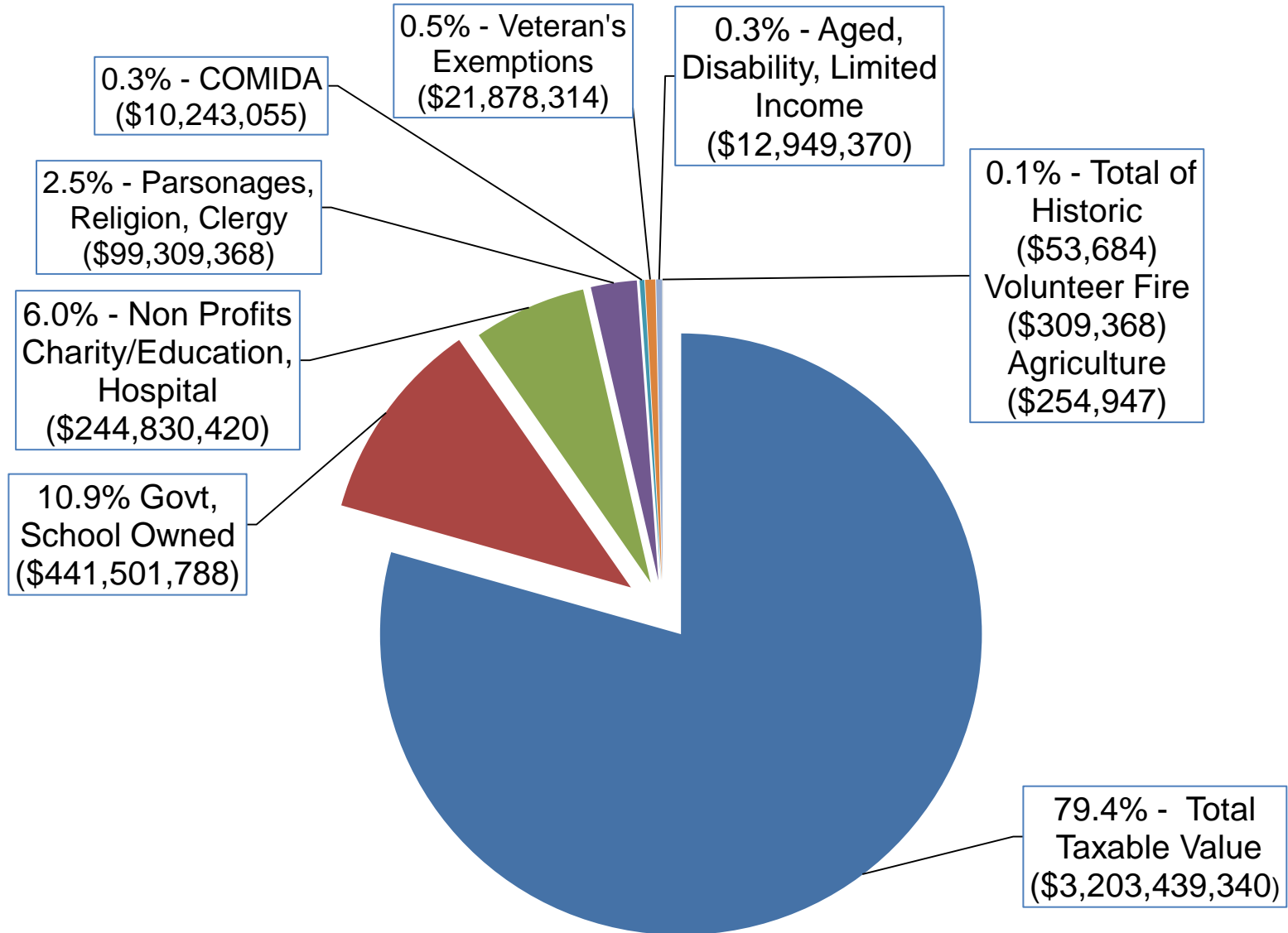


**Total Net Appropriations: \$27,221,920**



# TOWN OF BRIGHTON – 2022 BUDGET

## DISTRIBUTION OF ASSESSMENT EXEMPTIONS (for illustration only 95% Equalization Rate)



**Total Assessed Value: \$4,034,769,654**

**Exemptions: \$831,330,314**

Equalized Total Assessed Value 4,034,769,654

**LOCAL GOVERNMENT EXEMPTION IMPACT AND PAYMENT IN LIEU OF TAXES (PILOT) SUMMARY**

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	9	49,457,789	1.23
13100	CO - GENERALLY	RPTL 406(1)	179	218,499,789	5.42
13500	TOWN - GENERALLY	RPTL 406(1)	266	24,660,526	0.61
13800	SCHOOL DISTRICT	RPTL 408	15	133,394,737	3.31
13870	SPEC DIST USED FOR PURPOSE ES1	RPTL 410	14	6,078,421	0.15
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	10,243,053	0.25
18180	UDC OWNED NON-HOUSING PROJE	MC K UCON L 6272	1	9,410,526	0.23
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	818,842	0.02
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	36	98,458,947	2.44
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	11	68,818,579	1.71
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	16,738,737	0.41
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	16	6,557,368	0.16
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	22	136,552,473	3.38
25500	NONPROF MED, DENTAL, HOSP SVCI	RPTL 486	3	2,877,474	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	509,684	0.01
26250	HISTORICAL SOCIETY	RPTL 444	1	403,263	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	309,368	0.01
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	625,789	0.02
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	11,747,053	0.29
41001	VETERANS EXEMPTION INCR/DECR I	RPTL 458(5)	72	5,274,103	0.13
41121	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	332	6,115,453	0.15
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	209	6,377,342	0.16
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	93	3,788,784	0.09
41151	COLD WAR VETERANS (10%)	RPTL 458-b	35	291,642	0.01
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	30,989	0.00
41400	CLERGY	RPTL 460	20	31,579	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	63,158	0.00

Equalized Total Assessed Value 4,034,769,654

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	191,789	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	180	11,626,654	0.29
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	18	1,322,716	0.03
41963	HISTORIC PROPERTY	RPTL 444-a	2	53,684	0.00
Total Exemptions Exclusive of System Exemptions:			1,552	831,330,314	20.60
Total System Exemptions:			0	0	0.00
Totals:			1,552	831,330,314	20.60

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

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

**\$471,150**

### PILOTS SUMMARY

**Industrial Development (COMIDA) \$ 42,990**  
**County Owned 17,580**  
**Non-Profit Charitable, Mental, HCP 5,115**  
**Non-Profit Community Services 358,600**  
**Non-Profit Nursing Homes 46,865**