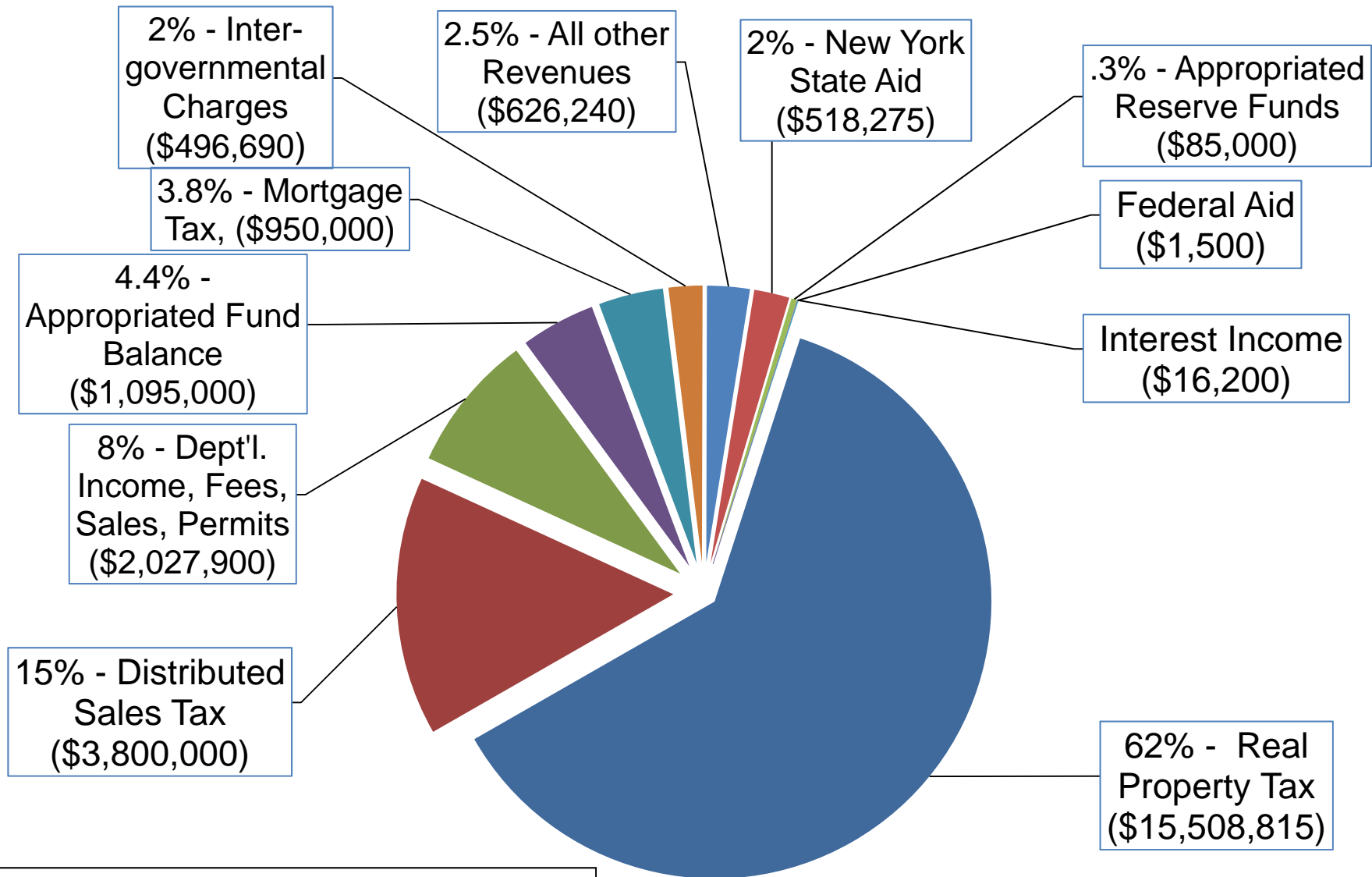


TOWN OF BRIGHTON – 2018 BUDGET

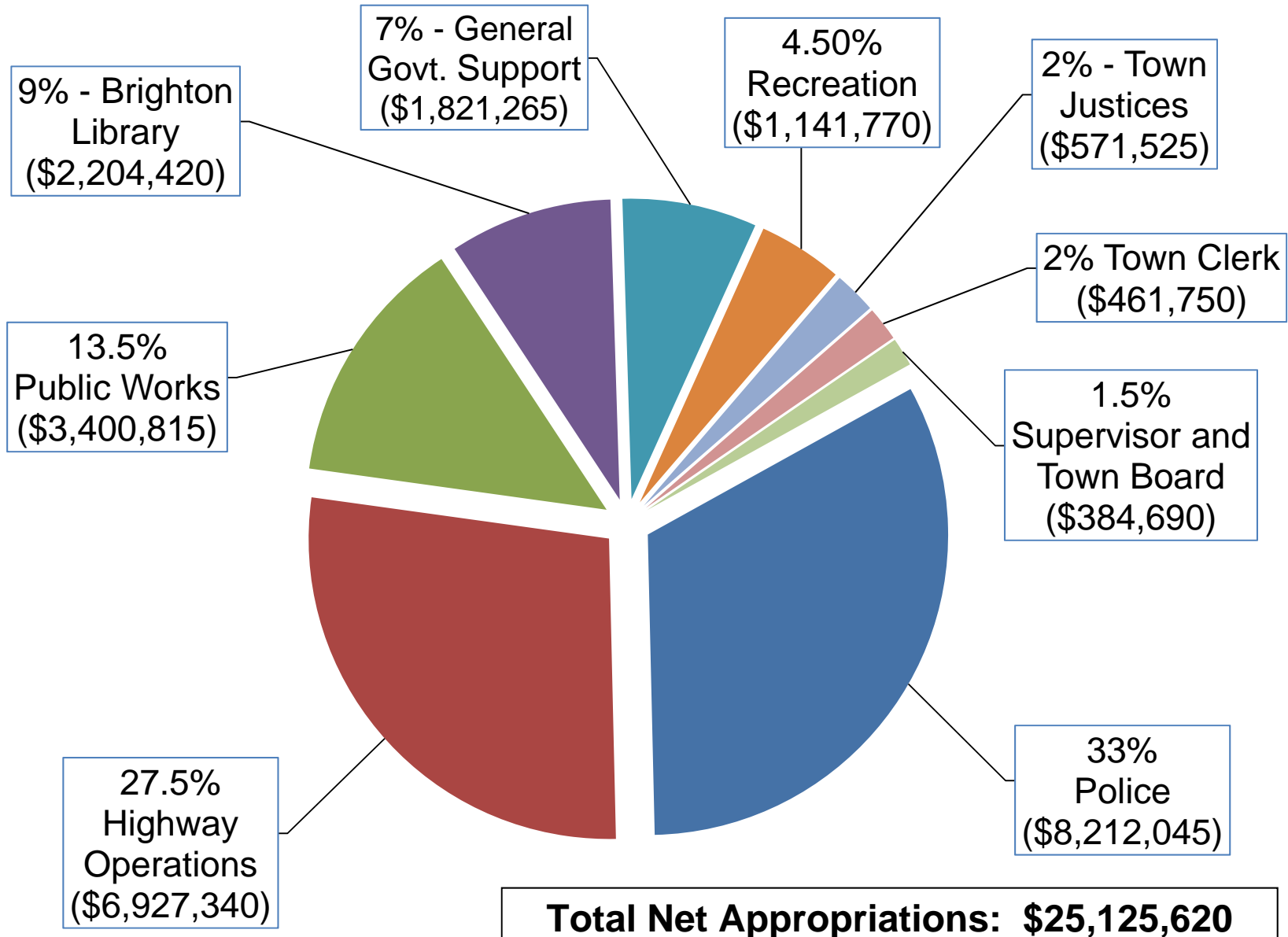
WHERE TOWN BUDGET DOLLARS COME FROM



Total Net Revenues: \$25,125,620

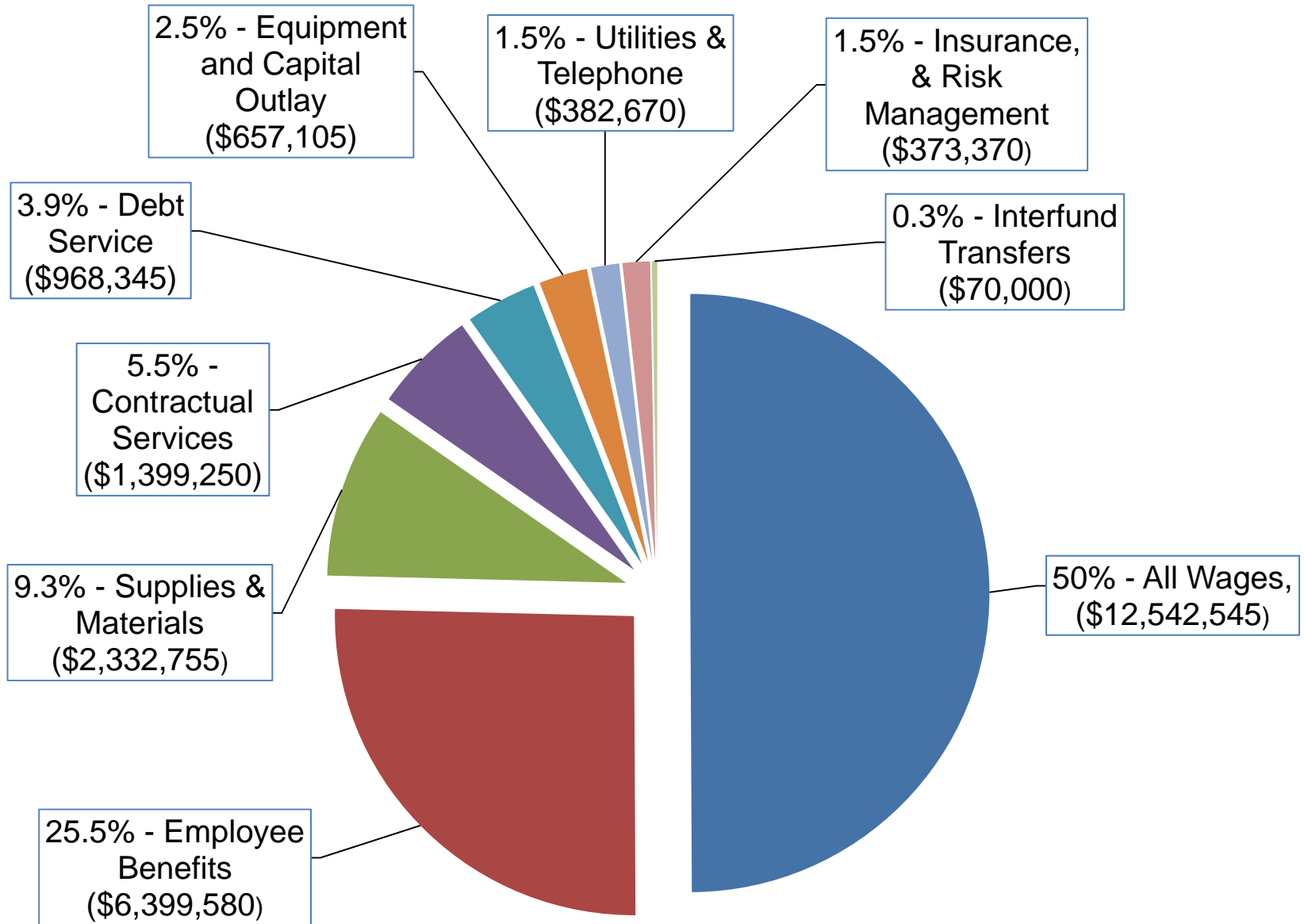
TOWN OF BRIGHTON – 2018 BUDGET

HOW TOWN DOLLARS ARE SPENT



TOWN OF BRIGHTON – 2018 BUDGET

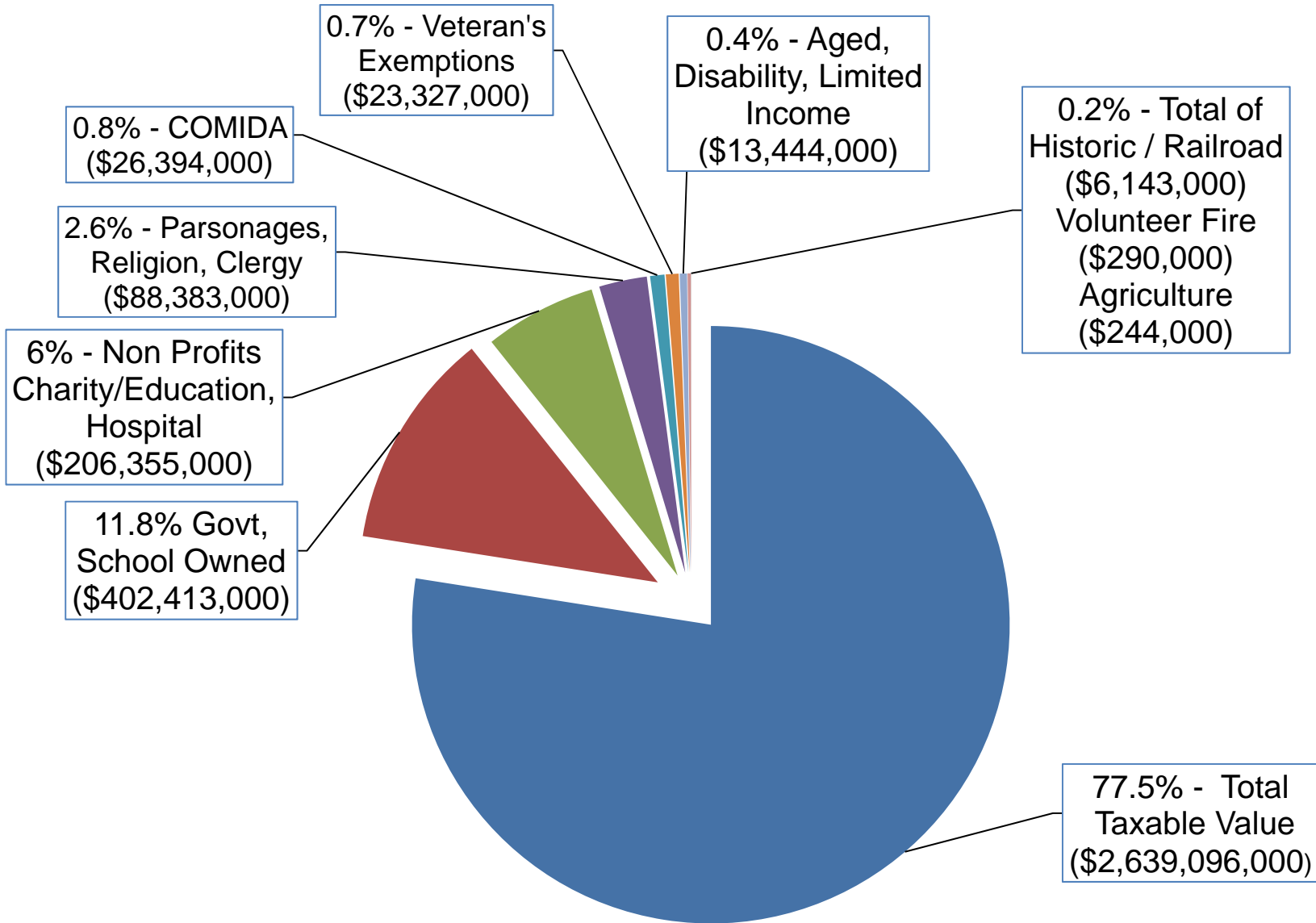
NET APPROPRIATIONS BY EXPENDITURE TYPE



Total Net Appropriations: \$25,125,620

TOWN OF BRIGHTON – 2018 BUDGET

DISTRIBUTION OF ASSESSMENT EXEMPTIONS (for illustration only)



Total Assessed Value: \$3,406,088,000

Exemptions: \$766,992,000

Equalized Total Assessed Value 3,827,202,496

Local Government Exemption Impact Report 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 | 53,083,146 | 1.39 |
| 13100 | CO - GENERALLY | RPTL 406(1) | 178 | 220,806,180 | 5.77 |
| 13500 | TOWN - GENERALLY | RPTL 406(1) | 262 | 23,592,416 | 0.62 |
| 13800 | SCHOOL DISTRICT | RPTL 408 | 15 | 136,940,562 | 3.58 |
| 13870 | SPEC DIST USED FOR PURPOSE ES' | RPTL 410 | 14 | 6,199,326 | 0.16 |
| 18020 | MUNICIPAL INDUSTRIAL DEV AGENC | RPTL 412-a | 8 | 29,656,320 | 0.77 |
| 18180 | UDC OWNED NON-HOUSING PROJEK | MC K UCON L 6272 | 1 | 11,528,090 | 0.30 |
| 21600 | RES OF CLERGY - RELIG CORP OWN | RPTL 462 | 4 | 751,685 | 0.02 |
| 25110 | NONPROF CORP - RELIG(CONST PRI | RPTL 420-a | 40 | 98,514,236 | 2.57 |
| 25120 | NONPROF CORP - EDUCL(CONST PF | RPTL 420-a | 10 | 68,418,483 | 1.79 |
| 25130 | NONPROF CORP - CHAR (CONST PR | RPTL 420-a | 3 | 1,542,697 | 0.04 |
| 25210 | NONPROF CORP - HOSPITAL | RPTL 420-a | 1 | 17,415,730 | 0.46 |
| 25230 | NONPROF CORP - MORAL/MENTAL II | RPTL 420-a | 10 | 4,955,169 | 0.13 |
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 22 | 125,814,944 | 3.29 |
| 25500 | NONPROF MED, DENTAL, HOSP SVC | RPTL 486 | 3 | 2,734,831 | 0.07 |
| 25600 | NONPROFIT HEALTH MAINTENANCE | RPTL 486-a | 1 | 539,326 | 0.01 |
| 26250 | HISTORICAL SOCIETY | RPTL 444 | 1 | 393,258 | 0.01 |
| 26400 | INC VOLUNTEER FIRE CO OR DEPT | RPTL 464(2) | 2 | 325,506 | 0.01 |
| 28110 | NOT-FOR-PROFIT HOUSING COMPAT | RPTL 422 | 1 | 662,921 | 0.02 |
| 28520 | NOT-FOR-PROFIT NURSING HOME C | RPTL 422 | 1 | 9,382,022 | 0.25 |
| 41001 | VETERANS EXEMPTION INCR/DECR | RPTL 458(5) | 125 | 8,638,893 | 0.23 |
| 41121 | ALT VET EX-WAR PERIOD-NON-COM | RPTL 458-a | 377 | 6,616,163 | 0.17 |
| 41131 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 263 | 7,609,794. | 0.20 |
| 41141 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 82 | 2,736,708 | 0.07 |
| 41151 | COLD WAR VETERANS (10%) | RPTL 458-b | 40 | 317,221 | 0.01 |
| 41171 | COLD WAR VETERANS (DISABLED) | RPTL 458-b | 2 | 27,022 | 0.00 |
| 41300 | PARAPLEGIC VETS | RPTL 458(3) | 1 | 264,045 | 0.01 |

Equalized Total Assessed Value 3,827,202,496

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|--------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 41400 | CLERGY | RPTL 460 | 24 | 40,449 | 0.00 |
| 41700 | AGRICULTURAL BUILDING | RPTL 483 | 1 | 67,416 | 0.00 |
| 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 1 | 206,374 | 0.01 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 240 | 13,917,193 | 0.36 |
| 41930 | DISABILITIES AND LIMITED INCOM | RPTL 459-c | 21 | 1,188,722 | 0.03 |
| 41963 | HISTORIC PROPERTY | RPTL 444-a | 3 | 68,809 | 0.00 |
| 47100 | Mass Telecomm Ceiling | RPTL S499-qqqq | 4 | 1,729,683 | 0.05 |
| 47200 | RAILROAD - PARTIALLY EXEMPT | RPTL 489-d&dd | 6 | 5,103,610 | 0.13 |
| Total Exemptions Exclusive of System Exemptions: | | | 1,776 | 861,788,953 | 22.52 |
| Total System Exemptions: | | | 0 | 0 | 0.00 |
| Totals: | | | 1,776 | 861,788,953 | 22.52 |

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: \$552,532

| PILOTS SUMMARY | |
|------------------------------------|------------|
| Industrial Development (COMIDA) | \$ 103,183 |
| County Owned | \$ 70,703 |
| Non-Profit Charitable, Mental, Hcp | \$ 13,534 |
| Non-Profit Community Service | \$ 282,403 |
| Non-Profit Nursing Home | \$ 41,309 |
| Non-Profit Educational | \$ 41,400 |
| Total | \$ 552,532 |

Fund Balances as of 12/31/2016

| | General (A) | Highway (D) | Library (L) | Sewer (SS) |
|--|--------------------|--------------------|------------------|------------------|
| Nonspendable (Prepaid Expense) | \$457,363 | \$69,508 | \$37,119 | \$22,534 |
| <i>New York State Retirement Contributions</i> | \$379,309 | \$69,508 | \$37,119 | \$21,334 |
| <i>Prepaid Contracted Services</i> | \$78,054 | | | \$1,200 |
| Restricted (Reserves) | \$1,186,734 | \$171,238 | \$163,434 | \$217,729 |
| <i>Assessment Reserve</i> | \$16,433 | | | |
| <i>Parks Reserve</i> | \$1,648 | | | |
| <i>Quality of Life Reserve</i> | \$51,928 | | | |
| <i>Streetscape Reserve</i> | \$109,842 | | | |
| <i>Town Sidewalk Reserve</i> | \$199,583 | | | |
| <i>Workers Compensation Reserve</i> | \$329,297 | | | |
| <i>Police Seized Funds</i> | \$228,050 | | | |
| <i>Repair Reserve</i> | \$106,751 | | | |
| <i>Insurance Reserve</i> | \$143,202 | | | |
| <i>General Highway Reserve</i> | | \$171,238 | | |
| <i>General Library Reserve</i> | | | \$163,434 | |
| <i>Sewer Equipment Reserve</i> | | | | \$217,729 |
| Assigned | \$1,455,358 | \$266,953 | \$54,373 | \$51,354 |
| <i>Prior Year Encumbrances</i> | \$143,204 | \$16,953 | \$9,373 | \$6,354 |
| <i>Other Post Employment Benefits (OPEB) - Retiree Health Care</i> | \$512,154 | | | |
| <i>Appropriated Fund Balance - 2017 Budget Year</i> | \$800,000 | \$250,000 | \$45,000 | \$45,000 |
| Unassigned Fund Balance | \$3,065,318 | \$1,357,976 | \$169,123 | \$402,533 |
| <i>Unassigned Fund Balance</i> | \$3,065,318 | \$1,357,976 | \$169,123 | \$402,533 |
| Total Fund Balances | \$6,164,773 | \$1,865,675 | \$424,049 | \$694,150 |
| Total Authorized Appropriations 2017 Budget | \$17,041,685 | \$5,503,695 | \$2,172,425 | \$1,998,845 |
| Actual Unassigned Fund Balance to Appropriations Ratio | 18% | 25% | 8% | 20% |
| Target Unassigned Fund Balance to Appropriations Ratio | 15-20% | 10-15% | 2-5% | 15-20% |